



TOWN OF HILLSBORO BEACH

1210 Hillsboro Mile, Hillsboro Beach, Florida 33062

September 12, 2022 | 5:01 PM

BUDGET PUBLIC HEARING ADOPTING THE TENTATIVE MILLAGE RATE & TENTATIVE BUDGET FOR FISCAL YEAR 2022-2023

MAYOR DEBORAH L. TARRANT
VICE MAYOR IRENE KIRDAHY
COMMISSIONER VICKY FEAMAN
COMMISSIONER BARBARA BALDASARRE
COMMISSIONER JANE REISER

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

The Town of Hillsboro Beach, Florida will conduct the 1st Budget Public Hearing on the proposed Millage Rate and Tentative Budget for Fiscal Year 2022-2023 at 5:01 p.m., Monday, Sept 12, 2022. The Town Commission will meet at Town Hall. The Public can attend in-person or virtually via Zoom. Live Zoom Meeting number 899 1154 9658 Passcode 259109

CALL TO ORDER AND ROLL CALL

PLEDGE OF ALLGIANCE

I. PUBLIC HEARING - Adopt Tentative Millage Rate and Tentative Budget

- A. **Resolution No. 2022-36** Consideration to Approve and Adopt the Tentative Millage for General Operations for Fiscal Year 2022-2023

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HILLSBORO BEACH ADOPTING A TENTATIVE MILLAGE RATE OF ____ FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2022-2023; PROVIDING FOR THE ESTABLISHMENT OF AND SETTING FORTH THE DATE, TIME AND PLACE OF THE PUBLIC HEARING TO FORMALLY ADOPT THE FISCAL YEAR 2022-2023 MILLAGE RATE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

Step 1 - Staff Presentation
Step 2 - Open Public Hearing
Step 3 - Close Public Hearing
Step 4 - Commission Discussion
Step 5 - Motion to Adopt Tentative Millage Rate
Step 6 - Motion to Adopt Resolution

- B. **Resolution No. 2022-37** Consideration to Approve and Adopt the Tentative Budget for Fiscal Year 2022-2023

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HILLSBORO BEACH, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE TOWN FOR THE ENSUING YEAR; DETERMINING THE AMOUNT OF APPLICABLE FUNDS ON HAND; ESTIMATING RECEIPTS AND EXPENDITURES FOR ALL FUNDS, EXHIBIT "A"; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

Step 1 - Staff Presentation
Step 2 - Open Public Hearing
Step 3 - Close Public Hearing

Step 4 - Commission Discussion
Step 5 - Motion to Adopt Resolution

II. ANNOUNCE FINAL BUDGET PUBLIC HEARING

A. The SECOND and FINAL Budget Public Hearing will be held Monday, September 19, 2022 at 5:01 P.M.

III. ADJOURNMENT

RESOLUTION NO. 2022-36

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HILLSBORO BEACH ADOPTING A PROPOSED MILLAGE RATE OF _____ FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2022-2023; PROVIDING FOR THE ESTABLISHMENT OF AND SETTING FORTH THE DATE, TIME AND PLACE OF THE PUBLIC HEARING TO FORMALLY ADOPT THE FY 2022-2023 MILLAGE RATE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Florida Statute 200.065 (TRIM) it is the responsibility of the municipality's governing body to hold a public hearing on the Town's tentative budget and tentative millage rate and to re-compute and adopt the proposed millage rate.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF HILLSBORO BEACH, FLORIDA.

Section 1: That the foregoing "WHEREAS" clause is hereby ratified and confirmed as being true and correct and is hereby made a specific part of this Resolution upon adoption hereof.

Section 2: The Town Commission hereby adopts a proposed millage rate of _____ for General Fund budget purposes for Fiscal Year 2022-2023, which represents a _____% increase over the rolled-back rate of _____ mills.

Section 3: The Town Commission of the Town of Hillsboro Beach hereby sets September 19, 2022 at 5:01 P.M. at Town Hall Commission Chambers, as the date, time and place of the Public Hearing to set the final millage rate.

Section 4: That if any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way effecting the validity of the other provisions of this Resolution.

Section 5: That all Resolutions or parts of Resolutions in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

Section 6: That this Resolution shall be effective immediately upon adoption.

PASSED AND ADOPTED by the Town Commission of the Town of Hillsboro Beach, Florida, this 12th day of September 2022.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20

TOWN OF HILLSBORO BEACH, FLORIDA

Deborah L. Tarrant, Mayor

ATTEST:

Sherry D. Henderson, CMC Town Clerk

RECORD OF TOWN COMMISSION VOTE:

MAYOR DEBORAH TARRANT	_____
VICE MAYOR IRENE KIRDAHY	_____
COMMISSIONER VICKY FEAMAN	_____
COMMISSIONER BARBARA BALDASARRE	_____
COMMISSIONER JANE REISER	_____

RESOLUTION NO. 2022-37

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HILLSBORO BEACH, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE TOWN FOR THE ENSUING YEAR; DETERMINING THE AMOUNT OF APPLICABLE FUNDS ON HAND; ESTIMATING RECEIPTS AND EXPENDITURES FOR ALL FUNDS, EXHIBIT "A"; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Budget Estimates, in conformity with the Town Charter requirements have been filed with the Town Clerk and have been open for inspection by the public, and.

WHEREAS, a Public Hearing has been held pursuant to notice published in a newspaper circulated in the Town; and

WHEREAS, the Town Commission of the Town of Hillsboro Beach, Florida met on this 13th day of September 2022, to hold a public hearing for the purpose of considering any objections or comments by all interested parties on the Town's Tentative Budget for the operation and maintenance of the Town of Hillsboro Beach for Fiscal Year 2022-2023, which year runs from October 1, 2022 through September 30, 2023.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF HILLSBORO BEACH, FLORIDA.

Section 1: Each "WHEREAS" clause set forth above is true and correct and herein incorporated by this reference.

Section 2: That the tentative budget of the Town of Hillsboro Beach, Florida, for the fiscal year beginning October 1, 2022, and ending September 30, 2023, is hereby adopted and the appropriations set out therein are hereby made to maintain and carry on the government of the Town of Hillsboro Beach, Florida. A copy of the tentative budget is attached hereto as Exhibit "A".

Section 3: The tentative budget advertisement in conformance with Florida Statute 200.065 shall be published in one issue of a newspaper published in Broward County, Florida, and at the same time the public will be notified of a public hearing to be held on September 19, 2022 at 5:01 P.M. at Town Hall Commission Chambers for the purpose of hearing objections or criticisms of the tentative budget and millage. This meeting is for the purpose of setting a Final Tax Levy and Final Budget.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37

Section 4: The provisions of this resolution shall not be deemed to be a limitation on the powers granted to the Town Commission by the Town Charter, related to the fiscal management of the Town's funds.

Section 5: From time to time, the Town Commission may transfer funds from one fund, account or department to another as the necessity for the same may occur without being required to amend the terms and provisions of this resolution.

Section 6: All resolutions or parts of resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.

Section 7: If any section, sentence, clause or phrase of this Resolution is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Resolution.

Section 8: This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED by the Town Commission of the Town of Hillsboro Beach, Florida, this 12th day of September 2022.

TOWN OF HILLSBORO BEACH, FLORIDA

Deborah L. Tarrant, Mayor

ATTEST:

Sherry D. Henderson, CMC Town Clerk

RECORD OF TOWN COMMISSION VOTE:

MAYOR DEBORAH TARRANT	_____
VICE MAYOR IRENE KIRDAHY	_____
COMMISSIONER VICKY FEAMAN	_____
COMMISSIONER BARBARA BALDASARRE	_____
COMMISSIONER JANE REISER	_____



Agenda Item Cover Memo

Agenda Item: Changes to Fiscal Year 2023 Preliminary Budget
Submitting Dept.: Finance Department
Agenda Date: September 12, 2022

BACKGROUND / HISTORY

On July 6, The Commission reviewed the preliminary budget and suggested the following changes:

- Page 23 – (Impact of Potential Millage Rate schedule) - Updated the market value from \$5,000,000 to \$10,000,000 to better reflect the property values within the Town.
- Page 36 - The goals for the Town Manager were updated to include:
 - Partner with a Lobbyist to represent the Town.
- Page 46 – The goals for the Police Department were updated to include:
 - Police department to educate cyclist on road restrictions
 - Monitor noise on intracoastal waterways.
 - Enforce no vehicle parking on intracoastal shoulder.
- Page 49 - The electricity budget for the Police department was increased by \$3,000. The contingency budget was decreased to offset this change. Overall, the total budget for the General Fund remained the same.
- Page 51 – The goals for the Facility Services Department were updated to include:
 - Perform semi-weekly exterior streetlight checks.
 - Ensure upkeep of Town Hall grounds.
- Page 61 – The goals for the Beach Management Department were updated to include:
 - Anticipate all permitting needs to ensure Town Beach compliance.
- Page 64 and 65 – Updated notes on “Fuel & Oil” and “Accounting Services” line items.

Included in this agenda item are the revised pages. A copy of the entire Fiscal Year 2023 Budget Book will be presented at the first public hearing on September 12 at 5:01pm.

FINANCIAL IMPACT: NONE

RECOMMENDATION

Staff recommends that the Commission accept the changes requested to the Fiscal Year 2023 Budget.

**Impact of Potential FY 2023 Millage Rates
Homestead vs. Non-Homestead Properties**

	Market Value \$400,000		Market Value \$1,000,000		Market Value \$10,000,000	
<u>FY 2022</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	77.6%	NA	77.6%	NA	77.6%	NA
SOH Value	310,246	400,000	775,614	1,000,000	7,756,145	10,000,000
Exemptions	50,000	NA	50,000	NA	50,000	NA
Taxable Value	260,246	400,000	725,614	1,000,000	7,706,145	10,000,000
Millage Rate	3.5000	3.5000	3.5000	3.5000	3.5000	3.5000
Property Tax	\$911	\$1,400	\$2,540	\$3,500	\$26,972	\$35,000
<u>FY 2023</u>						
Market Value Growth %	8.2%	8.2%	8.2%	8.2%	8.2%	8.2%
Market Value	432,674	432,674	1,081,686	1,081,686	10,816,862	10,816,862
SOH % Of Market Value	77.7%	NA	77.7%	NA	77.7%	NA
SOH Value	336,288	432,674	840,720	1,081,686	8,407,202	10,816,862
Exemptions	50,000	NA	50,000	NA	50,000	NA
Taxable Value	286,288	432,674	790,720	1,081,686	8,357,202	10,816,862
Taxable Value % Increase	10.0%	8.2%	9.0%	8.2%	8.4%	8.2%
<u>Millage Rate = 3.5000 Mills</u>						
<u>(FY 2023 Millage Rate)</u>						
Property Tax	\$1,002	\$1,514	\$2,768	\$3,786	\$29,250	\$37,859
Property Tax Incr /(Decr)	\$91	\$114	\$228	\$286	\$2,279	\$2,859
Property Tax % Increase	10.0%	8.2%	9.0%	8.2%	8.4%	8.2%

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Town Manager Department

Next Year Goals

- o Conduct successful national and municipal elections.
- o Partner with a Lobbyist to represent the Town.
- o Continue to provide 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 Beach re-nourishment project.
- o Examine funding alternatives for future beach projects.
- o Continue to expand and enhance Town Events.
- o Finalize easement acquisition phase of FPL underground utility project.
- o Continue security training to increase awareness of phishing concerns.
- o Complete FEMA funded Beach Mitigation Study and Beach Management Plan.
- o Complete revision of the Town's Land Development Code.
- o Successful negotiations with the FOP for a collective bargaining agreement that balances the interests of the police, Commission and residents by preserving property values and protecting those who live in Hillsboro Beach.

Positions

Position	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Town Manager	1	1	1	1	1
Total	1	1	1	1	1

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Police Department

Next Year Goals

- o Educate cyclists on road restrictions.
- o Begin developing a plan for an emergency operations center located at the Water Department facility property.
- o Traffic Safety Initiative focused on aggressive driving, distracted driving and driving under the influence.
- o Continue with the freshly started Wellness Program, keeping our staff safe, motivated and engaged.
- o Explore other options and programs to bridge communication between our residents and the Police Department.
- o Improve our Emergency Management equipment and training.
- o Improve our communications software, creating a more streamlined approach to records and record management, call taking and reporting.
- o Enforce vehicle noise throughout A1A.
- o Monitor noise on intracoastal waterways.
- o Enforce no vehicle parking on intracoastal shoulder.

Goals for Next 2-3 Years

- o Maintain a "Good Standing" CFA-Commission for Florida Accreditation status.
- o Develop a plan for an emergency operations center located at the Water Department facility property.
- 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 into a second vessel option.
- o Support compliance in enforcing Town's ordinances.
- o Continue efforts to discourage trespassing.
- o Update 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 Increase use of social media (ie: Twitter, Facebook) to communicate with residents.

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Police Department

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Salaries	\$ 1,609,970	\$ 1,669,441	\$ 1,586,689	\$ 82,752	\$ 1,773,086	\$ 103,645	6.2%
Offset- Marine Law Enfor. Grant	-	(37,280)	-	\$ (37,280)	(37,280)	-	0.0%
Paid Holidays	48,267	50,683	29,975	20,708	53,992	3,309	6.5%
Overtime	27,157	20,000	33,465	(13,465)	20,000	-	0.0%
Overtime - Task Force	27,661	35,000	28,078	6,922	35,000	-	0.0%
Sick Leave Cash Out	38,219	31,000	44,607	(13,607)	31,000	-	0.0%
Incentive	15,307	17,030	16,171	859	17,680	650	3.8%
Employee Award	4,200	-	-	-	-	-	N/A
FICA	136,620	136,619	141,375	(4,756)	144,851	8,232	6.0%
Florida Retirement System	382,053	410,971	411,274	(303)	479,233	68,262	16.6%
Health and Life Insurance	395,057	448,553	403,378	45,175	484,931	36,378	8.1%
Workers' Comp Insurance	29,819	39,382	39,907	(525)	50,075	10,693	27.2%
Tuition Reimbursement	-	2,250	2,250	-	2,250	-	0.0%
AD&D	670	737	705	32	776	39	5.2%
Unemployment Compensation	113	1,000	-	1,000	1,000	-	0.0%
Total Personal Services	2,715,113	2,825,386	2,737,874	87,512	3,056,594	231,208	8.2%
Operating Expenses							
Contracts - Other Services	26,244	29,406	26,699	2,707	27,870	(1,536)	-5.2%
Town Attorney	-	10,000	10,000	-	10,000	-	0.0%
Prof. Services - IT Services	3,655	5,000	5,091	(91)	7,000	2,000	40.0%
Telephone Service	2,716	4,100	3,182	918	4,100	-	0.0%
Mobile Phones	3,390	4,140	3,410	730	4,140	-	0.0%
Postage	105	500	187	313	1,000	500	100.0%
Electricity	8,023	8,500	10,230	(1,730)	11,500	3,000	35.3%
Liability & Property Insurance	23,438	21,314	19,986	1,328	24,511	3,197	15.0%
Building Repairs & Maintenance	2,484	7,000	7,000	-	10,000	3,000	42.9%
Radio Maintenance	429	2,100	1,800	300	2,100	-	0.0%
Auto Repairs & Maintenance	22,633	25,000	25,000	-	25,000	-	0.0%
Boat Repairs & Maintenance	38,088	50,000	46,346	3,654	50,000	-	0.0%
ATV Repairs & Maintenance	447	1,500	1,500	-	1,500	-	0.0%
Rental - Vehicles	9,888	15,000	12,922	2,078	15,000	-	0.0%
Vehicles - GPS	777	1,364	777	587	1,364	-	0.0%
Copier	2,489	3,000	2,858	142	4,000	1,000	33.3%
Miscellaneous Services	195	1,500	5,002	(3,502)	5,000	3,500	233.3%
Internet Service	6,086	6,550	6,062	488	6,550	-	0.0%
Physical Examinations	1,865	2,500	1,869	631	2,500	-	0.0%
Office Supplies	1,854	3,000	2,705	295	3,000	-	0.0%
Operating Supplies	12,661	10,000	9,602	398	10,000	-	0.0%
Fuel & Oil	30,029	28,000	42,605	(14,605)	50,000	22,000	78.6%
Uniform Supplies	11,931	15,000	13,457	1,543	15,000	-	0.0%
Investigation Division	439	1,500	671	829	5,000	3,500	233.3%
Subscriptions & Memberships	1,417	2,205	2,719	(514)	3,000	795	36.1%

**Town of Hillsboro Beach
Fiscal Year 2023 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 Complete exterior renovation of Town Hall.
- o Develop better plan-review area.
- o Improve functionality of community room and planning room.
- o Paint Commission Chambers and begin redesign.
- o Assess storage area for facility equipment and supplies, and consider storage shed.

Current Year Highlights

- o Continued hybrid Commission Meetings allowing residents to attend meetings in-person or virtually.
- o Enhanced Bocce Ball courts with new amenities: replaced bocce ball stations, replaced aged wood, placed additional court material.
- o Extended faster Wi-Fi throughout Town Hall including planning room.

Next Year Goals

- o Complete renovation of Town Hall exterior.
- o Paint Commission Chambers.
- o Convert records room to fully functional plan review room and conference room.
- o Design new commission chambers including ADA compatible dais.
- o Perform semi-weekly exterior streetlight checks.
- o Ensure upkeep of Town Hall grounds.

Positions

Position	FY 19	FY 20	FY 21	FY 22	FY 23
Maintenance Worker	1	1	1	1	1
Total	1	1	1	1	1

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

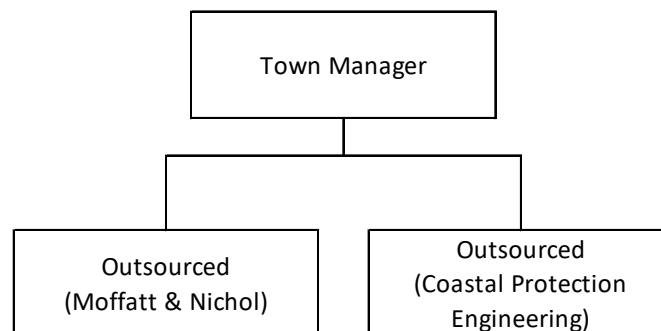
General Fund – Beach Management Department

Next Year Goals

- o Assist in construction administration and post-construction monitoring for joint beach nourishment project with the Town and Deerfield Beach.
- o Use the Boca Raton Inlet ebb shoal as a sand source via a memorandum of understanding (MOU) with The City of Boca Raton and the City of Deerfield Beach.
- o Conduct post-construction monitoring requirements related to the 2020 nourishment (Irma).
- o Design, obtain permits, and manage bidding process for new 64,000 cubic yard beach nourishment project (Hurricane Dorian), to be 75% FEMA funded.
- o Implement the recommendations from FEMA mitigation feasibility study.
- o Attend Commission meetings on a quarterly basis to provide updates on beach related projects.
- o Continue support of Town's beach program.
- o Assist in improving the Town's ranking for FDEP funding.
- o Review with Town beach-related resiliency planning.
- o Monitor neighboring projects for potential impacts on Town beach.
- o Anticipate all permitting needs to ensure compliance.

Positions – (Outsourced)

Organizational Chart



**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

**General Fund - Budget Comparison
(FY2022 vs FY2023)**

	FY 2022 Budget	Incr / (Decr)	FY 2023 Budget	Comments
<u>FUNDING</u>				
Revenue				
Property Tax	\$ 5,186,503	\$ 452,400	\$ 5,638,903	4.38% net increase in taxable values.
Other Revenue	544,186	20,000	564,186	Increase in intergovernmental revenue.
Total Revenue	5,730,689	472,400	6,203,089	
Transfer In				
From Water Fund	50,000	-	50,000	No change from prior year.
Total Transfer In	50,000	-	50,000	
Total Funding	5,780,689	472,400	6,253,089	
<u>EXPENDITURES</u>				
Personnel Expenses	3,350,047	259,975	3,610,022	See next schedule for details
<u>Operating Expenses</u>				
Commission	15,900	2,250	18,150	Small increase in cost for municipal elections.
<u>Town Manager</u>				
Town Attorney	75,000	8,325	83,325	Increase in hourly rate.
Other	14,600	-	14,600	Increase in training expense.
Town Manager	89,600	8,325	97,925	No change in operating budget
<u>Town Clerk</u>				
Minutes Preparation	4,100	150	4,250	Increased budget based on FY2021 activity.
Temporary Labor	6,500	3,500	10,000	Add budget for 1st quarter (Oct - Dec).
Contracts - Other Services	4,000	3,000	7,000	
Software Maint / Support	16,065	9,248	25,313	
Other	62,667	1,500	64,167	All other minor changes
Town Clerk	93,332	17,398	110,730	No change in operating budget
<u>Police</u>				
Contracts - Other Services	29,406	(1,536)	27,870	Increase for various contracts / license renewals
Prof. Services - IT Services	5,000	2,000	7,000	
Liability & Property Insur	21,314	3,197	24,511	Contingency for increase in premiums included in FY2022
Building R&M	7,000	3,000	10,000	Increase based on expected repairs.
Fuel & Oil	28,000	22,000	50,000	Increase budget based on historical spending
Investigation Division	1,500	3,500	5,000	
Subscriptions	2,205	795	3,000	Additional memberships
Miscellaneous Services	1,500	3,500	5,000	
Other	187,254	4,500	191,754	All other minor changes
Total Police	283,179	40,956	324,135	

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

**General Fund - Budget Comparison
(FY2022 vs FY2023)**

	FY 2022 Budget	Incr / (Decr)	FY 2023 Budget	Comments
<u>Facility Services</u>				
Electricity	4,000	1,000	5,000	Increase based on expected repairs.
Liability & Property Insur.	19,446	2,917	22,363	Contingency for increase in premiums included in FY2022
R&M - Grounds	2,000	3,000	5,000	Increase based on expected repairs.
A/C Maintenance Contract	2,000	2,000	4,000	Increase based on expected repairs.
Other	100,350	-	100,350	All other minor changes
Total Facility Services	127,796	8,917	136,713	
<u>Finance</u>				
Accounting Services	90,337	10,081	100,418	budgeted CPI increase per contract.
Other	29,840	500	30,340	Increase in investment services & bank fees
Total Finance	120,177	10,581	130,758	
Fire	915,790	61,661	977,451	Added capital contribution per contract and 5% CPI increase
Solid Waste Services	347,869	8,728	356,597	4% budgeted CPI increase per contract.
<u>Beach</u>				
Eng - Legal Matters	20,000	(10,000)	10,000	Reduction in proposed beach attorney expenses.
Other	61,000	-	61,000	Reduction in proposed expense
Total Beach	81,000	(10,000)	71,000	
Charity	6,344	137	6,481	Increase in contribution amount (per June 20, 2022 letter)
Contingency	209,655	(81,529)	128,127	Net increase in contingency
Total Operating Expenses	2,290,642	67,425	2,358,067	
<u>Transfer Out</u>				
To P&Z Fund	25,000	10,000	35,000	Funding for Planning, Zoning & Code Compliance activities.
To General Fund CIP	115,000	135,000	250,000	Increase in FY 2022 capital projects/purchases.
Total Transfer Out	140,000	145,000	285,000	
Total Operating Expenditure	2,430,642	212,425	2,643,067	
Total Expenditure	5,780,689	472,400	6,253,089	



TOWN OF HILLSBORO BEACH

Florida's **Magnificent** Mile

ANNUAL BUDGET

FISCAL YEAR 2023



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.

Public Officials

Deb Tarrant

Mayor

Irene Kirdahy

Vice Mayor

Vicky Feaman

Commissioner / Treasurer

Barbara Baldassarre

Commissioner

Jane Reiser

Commissioner

Administrative Staff

Mac Serda, Town Manager

Jay Szesnat, Police Chief

Sherry D. Henderson, Town Clerk

D. J. Doody, Town Attorney

Elliott Garay, Water Plant Superintendent

Steven Mitchell, Building Official

Stephen Bloom, Finance Director

Table of Contents

	<u>Page</u>
Budget Message	1
Budget Calendar.....	6
Fund Overview.....	7
Budget Assumptions.....	9
Organizational Chart.....	10
Staffing Summary.....	11
Total Budget Summary.....	13
Property Tax Revenue.....	19
General Fund Summary.....	25
General Fund Sources of Funds.....	27
General Fund Expenditures Summary.....	29
Town Commission Department.....	32
Town Manager Department.....	35
Town Clerk Department.....	40
Police Department.....	44
Facility Services Department.....	51
Finance Department.....	54
Fire Rescue Department.....	56
Solid Waste Department.....	58
Beach Management Department.....	60
Other Department Financial Summary.....	63
General Fund Budget Comparison (FY 2022 versus FY 2023)	64
General Fund Compensation Comparison (FY 2022 versus FY 2023)	66
Special Revenue Fund - Transportation (Community Bus).....	67
Special Revenue Fund - Marine Law Enforcement.....	69
Special Revenue Fund - Building Department.....	70
Special Revenue Fund - Planning & Zoning / Code Enforcement.....	73
Debt Service Fund	79
General Fund - Capital Improvement Program.....	81
Water Fund - Operations	87
Water Fund - Debt Service.....	95

Table of Contents

	<u>Page</u>
Water Fund - Capital Improvement Program (CIP).....	99
General Fund - Five Year Capital Improvement Program.....	103
Water Fund - Five Year Capital Improvement Program.....	107
Debt Service Schedule.....	111
Notes - General Fund - Revenue.....	113
Notes - General Fund - Compensation.....	116
Notes - General Fund - Commission Department.....	118
Notes - General Fund - Town Manager Department.....	119
Notes - General Fund - Town Clerk Department.....	120
Notes - General Fund - Police Department.....	122
Notes - General Fund - Facility Services.....	125
Notes - General Fund - Other Departments.....	127
Notes - Special Revenue Fund.....	129
Notes - General Fund - Capital Improvement Program.....	132
Notes - Water Fund - Funding Sources.....	133
Notes - Water Fund - Compensation.....	134
Notes - Water Fund - Operations.....	135
Notes - Water Fund - Transfer Out.....	138
Notes - Water Fund - Debt Service.....	139
Notes - Water Fund - Capital Improvement Program.....	140
Notes - General Fund - Five Year Capital Improvement Program.....	141
Notes - Water Fund - Five Year Capital Improvement Program.....	142

Date: July 5, 2022

To: Honorable Mayor and Town Commission

From: Mac Serda, Town Manager

Subject: Fiscal Year 2023 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 2023, which begins on October 1, 2022, and ends on September 30, 2023. 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 2023 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. Even though 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 2022			FY 2023		
	Adopted Budget	Forecast	Var	Proposed Budget	Change ⁽²⁾	% Chg. ⁽²⁾
Revenue ⁽¹⁾ / Transfer In	\$5,781	\$5,795	\$14	\$6,253	\$472	8%
Add to Fund Balance	<u>0</u>	<u>-368</u>	<u>-368</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Total Funding	5,781	5,427	-354	6,253	472	8%
Expenditures – (Excl. Contingency)	5,571	5,422	149	6,125	554	10%
Contingency	<u>210</u>	<u>5</u>	<u>205</u>	<u>128</u>	<u>-82</u>	<u>-39%</u>
Total Expenditure	5,781	5,427	354	6,253	472	8%
Opening Fund Balance	3,085	3,085	0	3,453	368	12%
Add to Fund Balance	<u>0</u>	<u>368</u>	<u>368</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Closing Fund Balance	\$3,085	\$3,453	\$368	\$3,453	\$368	12%
Closing Fund Balance As % Of Expenditure	53%	64%	11%	55%	2%	N/A

(1) FY 2023 revenue total based on a millage rate of 3.50.

(2) FY 2023 budget comparison to FY 2022 budget.

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

Revenue / Transfer In – The FY 2023 budget for revenue is expected to increase by 8% compared to this year primarily due to a 10% growth in the tax base assuming a tax (millage) rate of 3.5000 mills.

Use of Fund Balance – The fund balance is estimated to increase by approximately \$368,000 in FY 2022 due to lower-than-expected spending. The General fund is not budgeted to use fund balance in FY 2023.

Expenditures – (Excluding Contingency) – The FY 2023 budget for operating expenditures is significantly higher than FY 2022 primarily due to anticipated increases in payroll expenses and other contractual services.

Contingency – A contingency amount of \$128,127 is available in FY 2023 for Commission consideration. This amount can be used for initiatives not currently reflected in the proposed budget.

Closing Fund Balance – Primarily due to lower than anticipated spending, the fund balance is forecasted to increase in FY 2022. By the end of FY 2023, the fund balance is expected to be 55% of the FY 2023 expenditures. A percentage of 25% (equivalent to three months of operation) is considered to be healthy.

The Water Fund can be summarized as follows:

(\$000)	FY 2022			FY 2023		
	Adopted Budget	Forecast	Var	Proposed Budget	Change ⁽¹⁾	% Chg. ⁽¹⁾
Revenue / Transfer In	\$1,463	\$1,368	-\$95	\$1,385	-\$78	-5%
Add to Fund Balance	0	-36	-36	0	0	NA
Total Funding	1,463	1,332	-131	1,385	-78	-5%
Total Expenses	1,463	1,332	131	1,385	-78	-5%
Opening Fund Balance	1,765	1,765	0	1,801	36	2%
Add to Fund Balance	0	36	36	0	0	NA
Closing Fund Balance	\$1,765	\$1,801	\$36	\$1,801	\$36	2%
Closing Balance As % of Expenses	121%	135%	14%	130%	9%	N/A

(1) FY 2023 budget comparison to FY 2022 budget.

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

Revenue / Transfer In – The actual revenue for FY 2022 is forecasted to be less than was budgeted primarily due to lower water usage. The budget FY 2023 was decreased to adjust for the lower usage as well as the expiration of the Sprint cell tower lease (\$39,843).

Use of Fund Balance – The Water fund is not expected to use any fund balance in FY 2022. Instead, the fund balance is forecasted to increase by \$35,736 due to lower than anticipated spending which offset the lower than anticipated revenue. The Water fund is also not expected to use fund balance in FY 2023, primarily due to the ARPA funding which has significantly aided the Town by funding the capital projects for the next two years.

Expenses – FY 2022 is forecasted below budget due to the unspent contingency line. The FY 2023 budget includes a contingency budget of \$113,848. In addition, the principal and interest payments for the Water plant loan is expected to decrease by \$113,828 in FY 2023.

Closing Fund Balance – Between FY2022 and FY 2023, the balance is expected to increase by approximately \$36,000 due to anticipated spending below projected revenues. At that point the closing fund balance will be 130% of the FY 2023 Water Fund expenses when a percentage of 25% is considered to be healthy.

The budget book provides additional details in regard to the FY 2022 forecasted results and the proposed FY 2023 recommended budget.

FY 2022 Highlights

With your leadership, a great deal has been accomplished in FY 2022. The following is a summary of some of the accomplishments in response to your direction.

- Continued coordination with Deerfield Beach and Boca Raton on beach nourishment project.
- Discussed future beach nourishments with Hillsboro Inlet District Directors, Pompano Beach staff, and Town engineers, all with favorable feedback leading to the expectation of the Inlet being a likely future sand source for the Town's nourishments, provided no negative effect to Pompano Beach.
- With the Records Room organized the transformation of the room to a new Building Plan Review Room has begun with the first phase completed consisting of expanding WIFI coverage, auctioning old and surplus file cabinets, installing CG&A desks and computers, and repairing ceiling tiles and AC. This room has now begun to function as a true Planning Room for the Town.
- Successfully completed Broward County's shuttle audit of Town's shuttle service.
- Revised utility bill collection policy to enhance contact documentation and added a new "shut-off" notice for parcels with unpaid bills.
- Continued progress on the easement acquisition process for burying the Town's utility lines including multiple signatures from parcel owners in favor of creating an easement on their property.
- Increased code enforcement and education on turtle lighting. Enhanced the cooperation between Code, Police and Nova University to cooperatively gathering information and address violators through education and enforcement.
- Implemented automated Lien Search processing system with Orange Lien Data for faster results to expedite closing time for home purchases.
- Implemented JustFOIA by CivicPlus, an online Public Records Request Management & Tracking software for the Police Department and Town Hall.
- Implemented MuniDocs by Municode– public document archival tool by year-end, provides an outlet to make government records easily accessible.
- Completed Phase III of organizing the Records Room (Water Utility Records, Historical Beach Nourishment Records, and Police Dept Records), sort and organize records for scanning and/or storage for archival purposes.
- Developed Comprehensive Fee Schedule for Town FY2021-2022
- Developed Town Reference Guide for Newly Elected Officials.
- Completed two (2) Community Blood Drives and two (2) Community Shred Events.
- Continued efforts with educating boaters in best boating safe practices. This year we have procured and installed 4 total speed variable signs, working with BSO on an enforcement weekend soon. May/June.

- Implemented and educated a comprehensive fraud awareness program. Bags arrive in May (delay in China), will be finished by October.
- Implemented a Wellness program for our Town. Staff developed some workouts, secured a psychologist and currently engaging chaplains in the area. The construction of the workout facility and training center is currently in progress.
- Created a Communication Supervisor position to work on Communication training, create a social media platform and keep us up to date with FCIC, local workgroups, necessary equipment and CJIS to better serve our community.
- Completed mandatory ongoing Firearm/Use of Force/Defensive Tactic De-Escalation Training.
- Created a task group with the Broward Sheriff's Burglary Task Force.
- Established an "Exchange" initiative for residents to safely exchange packages under video recording at the Police Department.
- Established a new Communication Center that allows our Communication Specialists the space, lighting, seating, and desk to successfully complete their job in a workspace designed by them and for them.
- New Chlorine pumps installed, programmed, and working. (FY2023)
- New Pump House Roof Completed. (FY2023)
- Electronic meter reading system completed.
- Received 2021 FDEP Plant Excellency Award Small Water Systems Category for the Southeast District.
- Completed FY2021 audit report with zero findings.
- Filed quarterly report for ARPA funds.
- Completed Quikwater software audit of all water meters.
- Continued hybrid Commission Meetings allowing residents to attend meetings in-person or virtually.
- Enhanced Bocce Ball courts with new amenities: replaced bocce ball stations, replaced aged wood, placed additional court material.
- Extended faster Wi-Fi throughout Town Hall including planning room.
- Continued Town-wide improvements and upgrades, including new façade at Town Hall, updated access ramp, and reimagined front lawn.
- Enhanced monthly Condo Forum with Commissioner Baldassarre, with an emphasis on guest speakers. Speakers included Town staff, Town Attorney, and outside Condominium Attorney discussing various new laws, and current projects in Town.
- Hired engineer to advocate for the Town's interests regarding A1A redesign.
- Approved conditional use for the newly renovated Hillsboro Beach Resort and established creative standards to temporarily expand resort services without negatively affecting traffic or surrounding properties.
- Approved site plan for 12-acre vacant parcel at 1174 which included less-units than allowed, perpetual Town access for beach nourishments and \$4.6 million for Town capital projects, in exchange for a height variance that provided greater green-space between neighboring properties.
- Contracted with new professional planner to assist with revisioning the Town's Land Development Code (Ch 12).
- Began easement acquisition for burying utilities.
- Increased administrative staffing by adding a second full-time Permit Tech.
- Increased plan review efficiency and security of site plans and building permits by keeping all files in town hall and expanded the use of digital plan review.
- Proactive enforcement to curb flooding on roadway and private property during King Tide events.
- Vacation rental regulations extended to multi-family residences.
- Addressing trash cans, debris and overgrown landscaping in the path of bicycle and pedestrians.

- 1205 and 1206 Hillsboro Mile (same owner) are not in compliance and the Town has an Order from the Special Magistrate allowing the Town to abate, cost recover and foreclose if needed.

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 2023

Nothing will be more important than the continued effort to protect the Town's beach. Moving forward with the joint beach project with the City of Deerfield Beach and possibly the City of Boca Raton and Hillsboro Inlet District will be an important project for FY2023 and future nourishments.

Similar to this year, FY 2023 will focus on several other key capital projects and construction. Staff will be continuing their efforts to fully digitize and store all records offsite to provide usable space within the planning room, and improvements to the surrounding parking lot are being developed. In addition, the focus will be to renovate the Commission chambers including ADA compatible dais.

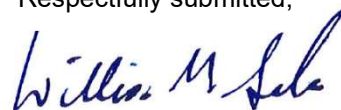
Other key projects for FY 2023 include the beach nourishment project, as well as water utility projects that will continue to preserve the Town's water supply. For the beach, the Town is earnestly working on the construction phase for a 64,000 cubic yard joint beach re-nourishment project. The plan is for the project to be 87.5% funded between FEMA and the State with the goal of completing the work by mid- year. As always, staff will be investigating and researching alternative funding sources for future beach projects. 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. In addition, the goal in FY 2023 is to complete the easement acquisition phase of the underground utility project. Staff will also focus on completing the Town's land development code, implement online permitting, rebuild the Building Department website, and train staff and elected officials on the Agenda Management Software to allow users to make notes on agenda meeting content with increased mobility and ease.

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 Szesnat, Elliott Garay, and Sherry Henderson, and our contracted strategic partners: Waste Pro, BSO Fire Department, Moffatt & Nichol; Calvin, Giordano & Associates, Coastal Protection Engineering Inc and Redevelopment Management & Associates.

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

Budget Calendar

The progression through adoption of the Fiscal Year 2023 Annual Town Budget involves a series of Regular and Special Town Commission meetings. Each of these meetings allows for additional opportunity to clarify the budget and receive Commission and citizen input. Below are the critical dates leading to adoption of the Final Budget.

- | | |
|----------------------|--|
| ○ April 15, 2022 | Distribution of budget packages and assumptions to department heads. |
| ○ May 31, 2022 | Preliminary Property Tax Roll from County Appraiser. |
| ○ June 7, 2022 | Preliminary Commission discussion for guidance. |
| ○ June 16, 2022 | Town Manager review of department budgets. |
| ○ June 23, 2022 | Town Manager final review of budget book. |
| ○ July 1, 2022 | Updated Property Tax Roll from County Appraiser. |
| ○ July 12, 2022 | 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. |
| ○ August 4, 2022 | Deadline for submitting DR 420 to Property Appraiser & Tax Collector |
| ○ September 12, 2022 | <u>Public Hearing</u> – Adopt Tentative Millage Rate & Tentative Annual Budget – Starts at 5:01 p.m. |
| ○ September 15, 2022 | Certify non-ad valorem assessment roll to tax collector. |
| ○ September 15, 2022 | Publish Budget Summary & Notice of Budget Hearing (or Proposed Tax Increase as required) In Sun-Sentinel. |
| ○ September 19, 2022 | <u>Public Hearing</u> – Adopt Final Millage Rate & Final Annual Budget – Starts at 5:01 p.m. |
| ○ September 22, 2022 | Final Millage Rate submitted to County Appraiser, County Tax Collector and State Department of Revenue. |
| ○ October 01, 2022 | Transmittal of DR-487 and DR-420-MM TRIM compliance package to State Department of Revenue. |

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” 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.

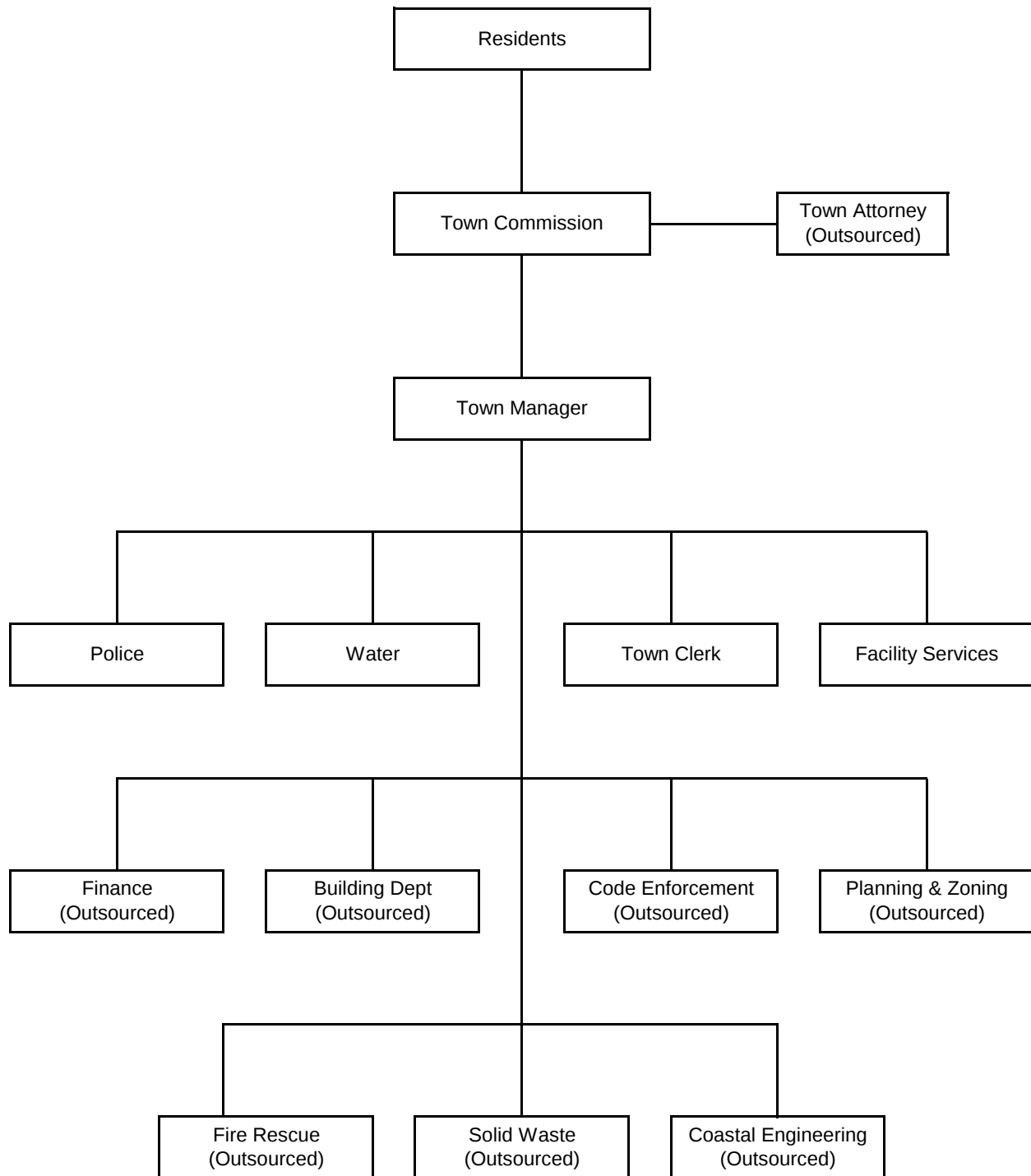
Water Fund - Capital Improvement Program (CIP)

- 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 2023 Budget - Developed using FY 2022 Service Levels as a starting point.
 - General Fund Contingency of \$128,127 Available for Additional Initiatives, Future Projects, or Retention. Water Fund Contingency of \$113,848.
 - Total General Fund budget – Increased by \$472,400.
 - Total Water Fund budget – Decreased by \$78,277.
- o General Fund Millage Rate - 3.50 (same as current year).
 - 8.38% higher than rollback rate of 3.2294.
- o Staffing Plan
 - No Change in Team Count.
- o Total Compensation – Net Increase of \$297,609.
 - Step Increase - \$18,002, COLA Increases - \$134,354 (Includes Wages & Benefits).
 - FRS Net Increase - \$42,930.
 - Health Premiums - 15% increase - \$76,088 (Estimated Rate Increase).
 - Life, Vision & Dental Premiums - 15% increase - \$4,439 (Estimated Rate Increase).
 - Workers Comp Premiums – 15% increase - \$8,458 (Estimated Rate Increase).
 - All Other Payroll Increases - \$13,338.
- o Contract Increases
 - Fire Rescue (\$85,121), Solid Waste (\$14,815), Finance (\$9,129), Attorney Services (\$8,325).
- o Insurance Premiums for GL / Property / Liability, Flood, Pollution and Auto – 15% increase or \$15,789.
- o Beach Management
 - \$225,000 costs for engineering, design and construction administration based on a design volume of 65,000 cubic yards. \$75,000 costs for 2023 immediate post-construction monitoring.
 - Project construction cost is \$4.3M for the 2023 post-Dorian project. 75% will be reimbursed by FEMA and 12.5 % will be reimbursed by the State.
- o General Fund Capital Improvement Program (CIP) increased to \$4,865,470 in FY 2023.
 - \$100,000 for (2) Police Vehicle, \$50,000 for Boat Engines (2)
 - \$50,000 for Underground Utility Project,
 - \$50,000 for Commission Chambers - MODS.
 - \$4,525,000 for Hurricane Dorian Beach Mitigation Project (87.5% grant funding).
 - Annual Budget for Project-related Beach Management - \$75,000 (100% FEMA funding).
- o Water Fund Capital Improvement Program (CIP) decreased to \$425,000 in FY 2023.
 - \$180,000 for Well Rehabilitation, \$150,000 for Storage Reservoir.
 - \$30,000 for Perimeter Fence Rehabilitation.
 - \$65,000 for Repairs & Renewal Projects.

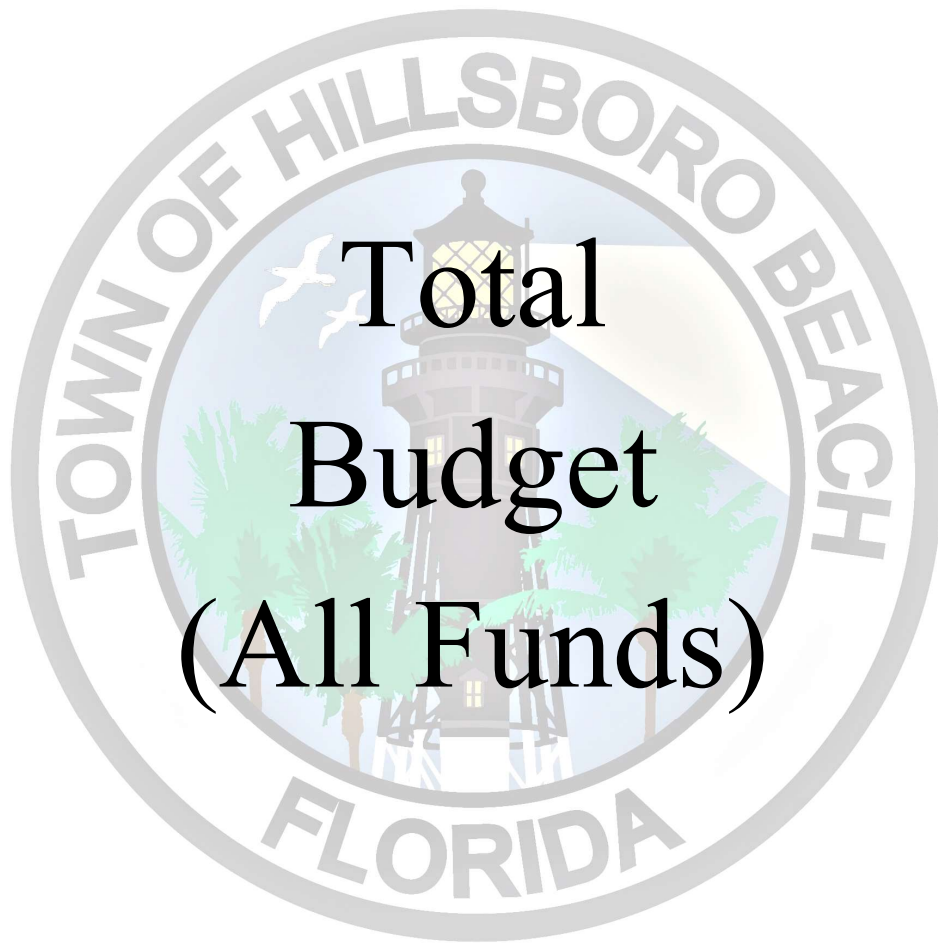
Organizational Chart



Staffing Summary

	FY 2019		FY 2020		FY 2021		FY 2022		FY 2023	
	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	–	2	–	2	–	2	–
Police	19	3	19	3	19	3	19	5	19	5
Facility Services	1	–	1	–	1	–	1	–	1	–
Total General Fund	23	8	23	8	23	8	23	10	23	10
<u>ENTERPRISE FUND</u>										
Water	5	1	5	1	5	1	5	0	5	0
Total Enterprise Fund	5	1	5	1	5	1	5	0	5	0
Total Team Count	28	9	28	9	28	9	28	10	28	10

[This page was left intentionally blank]



Total Budget (All Funds)

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

All Funds - Total Budget

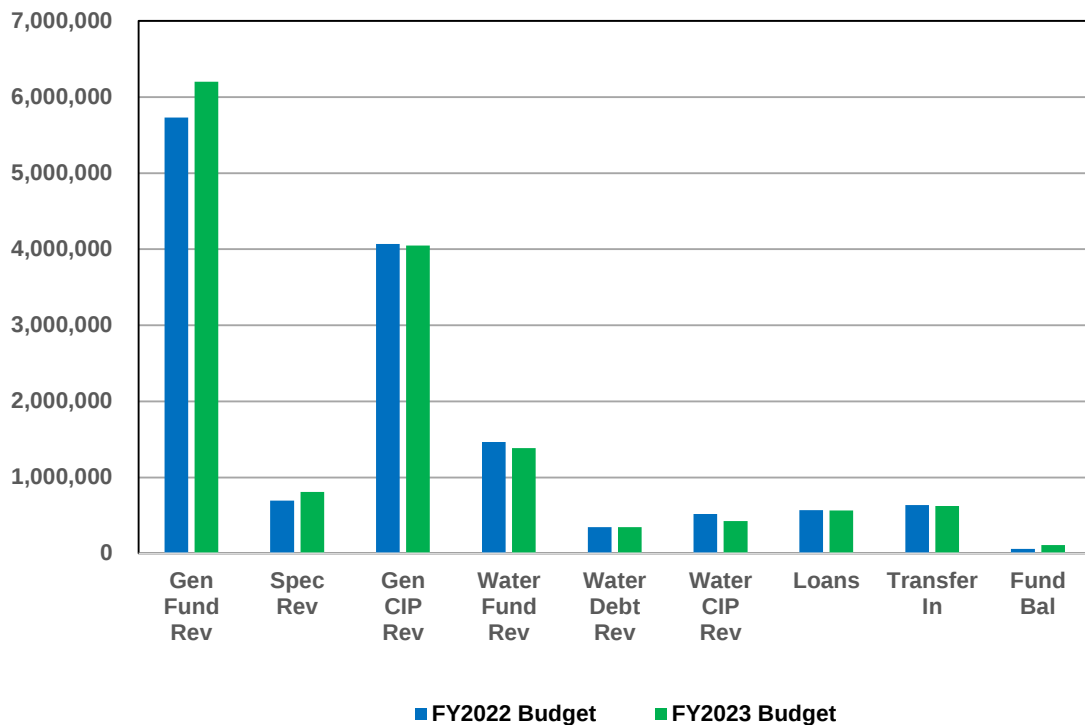
	FY 2022			FY 2023		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Total Revenue - (Excl. Grants)	\$ 8,130,072	\$ 8,235,752	\$ 105,679	\$ 8,624,080	\$ 494,008	6.1%
Grants	4,689,884	820,914	(3,868,970)	4,594,025	(95,859)	-2.0%
Loan Proceeds	570,625	-	(570,625)	565,625	(5,000)	N/A
Transfer In	635,722	620,092	(15,630)	625,168	(10,554)	-1.7%
Total Fund Bal. Use / (Addition)	60,750	(463,704)	(524,454)	110,750	50,000	82.3%
Total Funding	\$ 14,087,053	\$ 9,213,054	\$ (4,873,999)	\$ 14,519,648	\$ 432,595	3.1%
<u>EXPENDITURES/EXPENSES</u>						
Personnel Expenses	\$ 3,928,005	\$ 3,751,169	\$ 176,836	\$ 4,225,614	\$ 297,609	7.6%
Operating Expenses	3,190,516	3,181,592	8,924	3,552,651	362,135	11.4%
Debt Service Expenses	811,446	754,532	56,914	697,618	(113,828)	-14.0%
Capital Expenditures	5,311,709	901,685	4,410,024	5,290,470	(21,239)	-0.4%
Transfers Out	635,722	618,957	16,765	625,168	(10,554)	-1.7%
Total Contingency	209,655	5,119	204,536	128,127	(81,529)	-38.9%
Total Expenditures/Expenses	\$ 14,087,053	\$ 9,213,054	\$ 4,873,999	\$ 14,519,648	\$ 432,595	3.1%

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

All Funds - Source Of Funds

	FY 2022			FY 2023		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue						
General Fund	\$ 5,730,689	\$ 5,744,909	\$ 14,220	\$ 6,203,089	\$ 472,400	8.2%
Special Revenue Funds	694,930	860,705	165,775	808,469	113,539	16.3%
General Fund - Capital Projects	4,066,845	218,803	(3,848,042)	4,049,845	(17,000)	-0.4%
Water Fund	1,463,279	1,368,036	(95,243)	1,385,002	(78,277)	-5.3%
Water Debt Service Fund	346,700	346,700	-	346,700	-	0.0%
Water Fund - Capital Projects	517,513	517,513	-	425,000	(92,513)	-17.9%
Total Revenue	12,819,956	9,056,666	(3,763,291)	13,218,105	398,149	3.1%
Loan Proceeds	570,625	-	(570,625)	565,625	(5,000)	-0.9%
Transfer In	635,722	620,092	(15,630)	625,168	(10,554)	-1.7%
Use of / (Add To) Fund Balance	60,750	(463,704)	(524,454)	110,750	50,000	82.3%
Total Funding	\$ 14,087,053	\$ 9,213,055	\$ (4,873,999)	\$ 14,519,648	\$ 432,595	3.1%

FY 2022 Budget vs. FY 2023 Budget

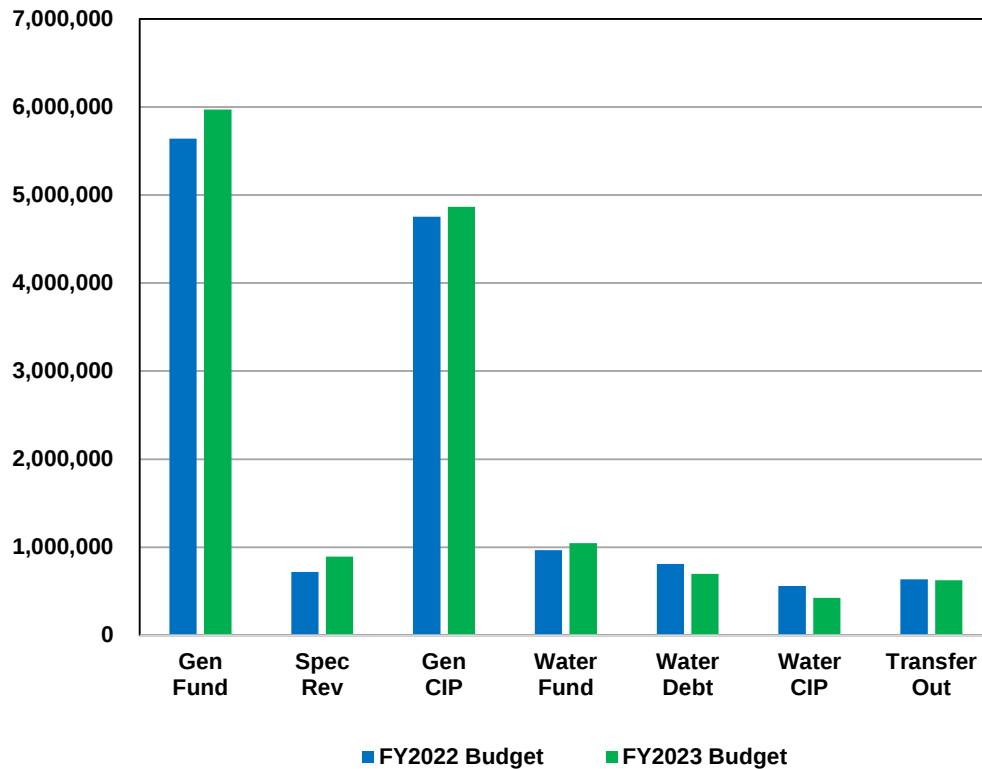


**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

All Funds - Total Expenditures/Expenses By Fund

<u>Expenditures/Expenses</u>	FY 2022			FY 2023		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
General Fund	\$ 5,640,689	\$ 5,245,582	\$ 395,107	\$ 5,968,089	\$ 327,400	5.8%
Special Revenue Funds	719,930	797,671	(77,741)	893,469	173,539	24.1%
General Fund - CIP	4,752,470	342,446	4,410,024	4,865,470	113,000	2.4%
Water Fund	967,557	894,627	72,930	1,044,834	77,276	8.0%
Water Debt Service Fund	811,446	754,532	56,914	697,618	(113,828)	-14.0%
Water Fund - CIP	559,239	559,239	-	425,000	(134,239)	-24.0%
Total Expense	13,451,331	8,594,097	4,857,234	13,894,480	443,149	3.3%
Transfer Out	635,722	618,957	16,765	625,168	(10,554)	-1.7%
Total Expenditures/Expenses	\$ 14,087,053	\$ 9,213,055	\$ 4,873,999	\$ 14,519,648	\$ 432,595	3.1%

FY2022 Budget vs. FY2023 Budget

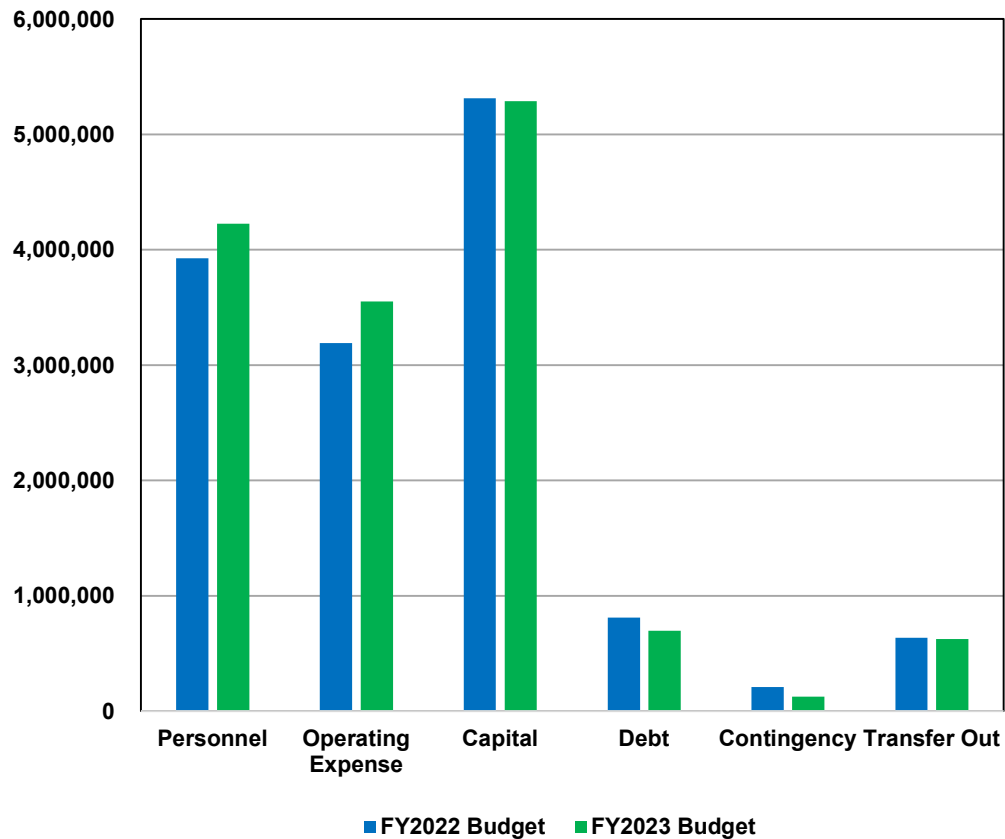


**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

All Funds - Total Expenditures By Category

<u>Expenditures/Expenses</u>	FY 2022			FY 2023		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personnel	\$ 3,928,005	\$ 3,751,169	\$ 176,836	\$ 4,225,614	\$ 297,609	7.6%
Operating Expense	3,190,516	3,181,592	8,924	3,552,651	362,135	11.4%
Capital	5,311,709	901,685	4,410,024	5,290,470	(21,239)	-0.4%
Debt Service	811,446	754,532	56,914	697,618	(113,828)	-14.0%
Contingency	209,655	5,119	204,536	128,127	(81,529)	-38.9%
Total Expense	13,451,331	8,594,097	4,857,235	13,894,480	443,149	3.3%
Transfer Out	635,722	618,957	16,765	625,168	(10,554)	-1.7%
Total Expenditures/Expenses	\$ 14,087,053	\$ 9,213,054	\$ 4,873,999	\$ 14,519,648	\$ 432,595	3.1%

FY2022 Budget vs. FY2023 Budget



**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

All Funds - Personnel Expense Summary

Description	FY 2022			FY 2023		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>DEPARTMENT</u>						
Commission	\$ 31,003	\$ 31,003	\$ -	\$ 31,003	\$ -	0.0%
Town Manager	231,170	227,004	4,166	232,704	1,534	0.7%
Town Clerk	167,323	109,030	58,294	189,481	22,158	13.2%
Police	2,825,386	2,737,874	87,512	3,056,594	231,208	8.2%
Facility Services	95,164	85,661	9,504	100,240	5,076	5.3%
Total General Fund	3,350,047	3,190,573	159,475	3,610,022	259,975	7.8%
Water	540,678	523,316	17,362	578,312	37,634	7.0%
Marine Law Enforcement Grant	37,280	37,280	-	37,280	-	0.0%
Total	\$ 3,928,005	\$ 3,751,169	\$ 176,836	\$ 4,225,614	\$ 297,609	7.6%

Description	FY 2022			FY 2023		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>EXPENSE TYPE</u>						
Commission Stipend	\$ 28,800	\$ 28,800	\$ -	\$ 28,800	\$ -	0.0%
Salaries	2,327,134	2,194,054	133,080	2,475,375	148,242	6.4%
Car Allowance	6,000	4,200	1,800	4,200	(1,800)	-30.0%
Paid Holidays	50,683	29,975	20,708	53,992	3,309	6.5%
Overtime	80,000	89,241	(9,241)	80,000	-	0.0%
Vacation Leave Cash Out	21,243	17,622	3,621	20,990	(253)	-1.2%
Sick Leave Cash Out	40,941	52,277	(11,336)	38,744	(2,197)	-5.4%
Incentive Pay	17,030	16,171	859	17,680	650	3.8%
Salary & Wages	2,571,831	2,432,339	139,492	2,719,782	147,951	5.8%
FICA	192,731	194,906	(2,175)	203,893	11,162	5.8%
Florida Retirement System	518,556	512,437	6,119	601,444	82,888	16.0%
Health and Life Insurance	588,212	519,112	69,100	630,874	42,661	7.3%
Tuition Reimbursement	2,250	2,250	-	2,250	-	0.0%
AD&D	737	705	32	776	39	5.2%
Workers' Comp Insurance	51,438	52,140	(702)	64,846	13,408	26.1%
Unemployment Compensation	2,250	-	2,250	1,750	(500)	-22.2%
Total Benefits	1,356,174	1,281,549	74,625	1,505,832	149,658	11.0%
Total Compensation	\$ 3,928,005	\$ 3,713,889	\$ 214,116	\$ 4,225,614	\$ 297,609	7.6%



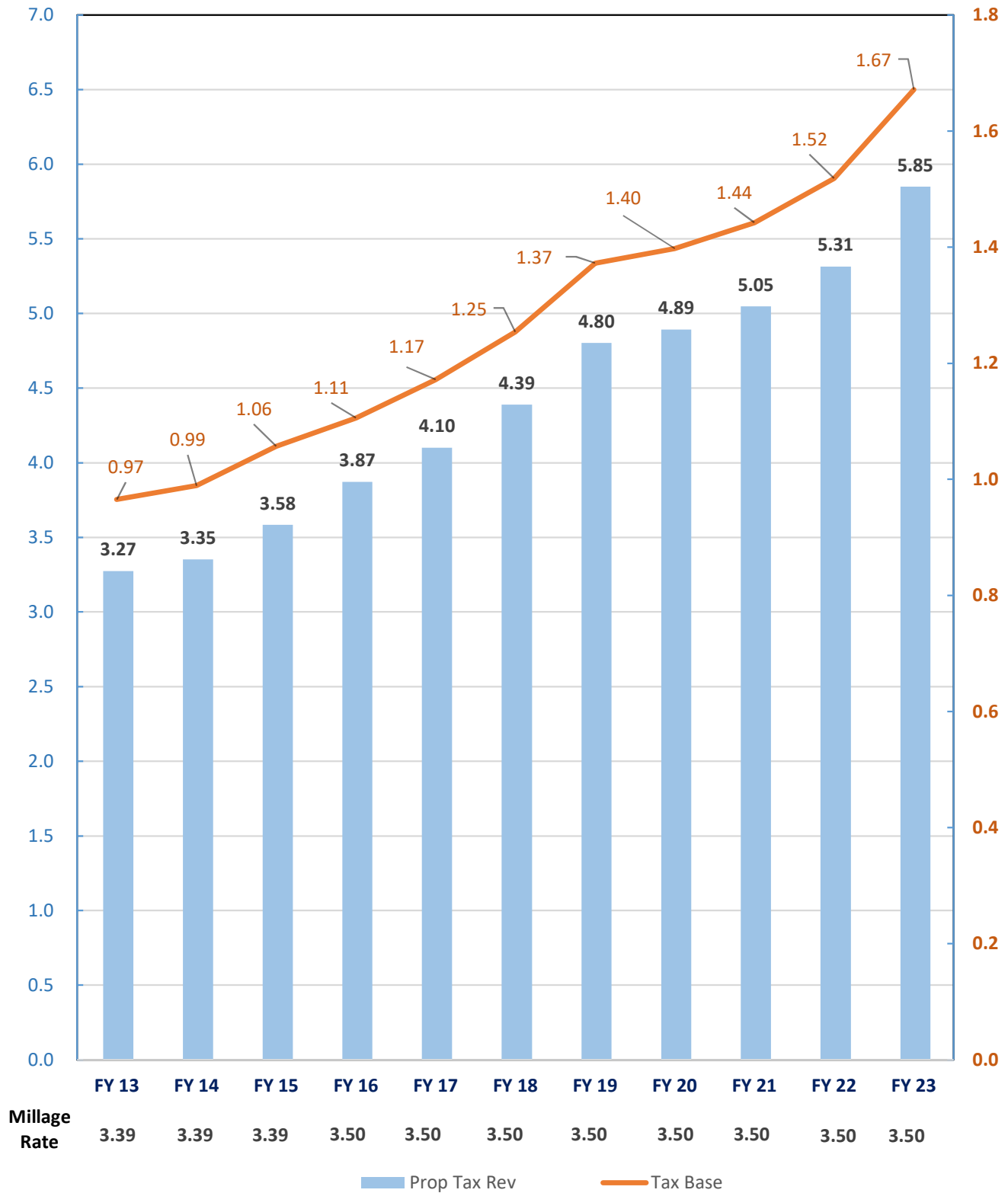
Property Tax Base Detail

	Vacant Property	Single Family Res	Town- houses	Condos & Co-ops	Other	Total Real Property	Personal Property	Total Taxable Values
<u>FY 2022</u>								
Number	25	47	88	2,078	50	2,288		
Homesteaded	1	33	30	690	0	754		
Homesteaded %	4.0%	70.2%	34.1%	33.2%	0.0%	33.0%		
Market Value (\$M)	\$149.7	\$621.7	\$61.6	\$898.8	\$73.2	\$1,805.1		
Taxable Value (\$M)	\$147.8	\$480.6	\$53.1	\$766.6	\$61.9	\$1,510.1	\$8.4	\$1,518.4
% of Total Taxable Value	9.8%	31.8%	3.5%	50.8%	4.1%	100.0%		
Average Market Value (\$)	\$5,988,069	\$13,228,505	\$700,113	\$432,532	\$1,464,783	\$788,939		
Average Taxable Value (\$)	\$5,913,088	\$10,225,050	\$603,774	\$368,936	\$1,237,454	\$659,990		
% Taxable To Market	98.7%	77.3%	86.2%	85.3%	84.5%	83.7%		
<u>FY 2023</u>								
Number	24	47	88	2,079	50	2,288		
Homesteaded	3	33	35	688	0	759		
Homesteaded %	12.5%	70.2%	39.8%	33.1%	0.0%	33.2%		
Market Value (\$M)	\$192.7	\$672.5	\$68.7	\$1,004.2	\$94.9	\$2,032.9		
Taxable Value (\$M)	\$174.7	\$521.1	\$56.1	\$827.1	\$83.5	\$1,662.4	\$8.8	\$1,671.3
% of Total Taxable Value	10.5%	31.3%	3.4%	49.8%	5.0%	100.0%		
Average Market Value (\$)	\$7,708,360	\$14,309,092	\$780,320	\$483,235	\$1,897,175	\$888,516		
Average Taxable Value (\$)	\$6,988,619	\$11,086,301	\$637,110	\$398,023	\$1,669,691	\$726,579		
% Taxable To Market	90.7%	77.5%	81.6%	82.4%	88.0%	81.8%		
<u>CHANGE</u>								
Number	(1)	0	0	1	0	0		
Homesteaded	2	0	5	(2)	0	5		
Market Value (\$M)	\$43.0	\$50.8	\$7.1	\$105.4	\$21.6	\$227.8		
Year Over Year Growth	28.7%	8.2%	11.5%	11.7%	29.5%	12.6%		
Taxable Value (\$M)	\$26.9	\$40.5	\$2.9	\$60.4	\$21.6	\$152.4	\$0.5	\$152.9
Year Over Year Growth	18.2%	8.4%	5.5%	7.9%	34.9%	10.1%		
Average Market Value (\$)	\$1,720,290	\$1,080,586	\$80,206	\$50,703	\$432,392	\$99,577		
Year Over Year Growth	28.7%	8.2%	11.5%	11.7%	29.5%	12.6%		
Average Taxable Value (\$)	\$1,075,531	\$861,251	\$33,336	\$29,087	\$432,237	\$66,589		
Year Over Year Growth	18.2%	8.4%	5.5%	7.9%	34.9%	10.1%	5.9%	10.1%

Prop Tax (\$M)

Property Tax & Tax Base
(FY 2013 to Present)

Tax Base (\$B)



Rolled-Back Rate Analysis

(\$ Millions)

Tax Base Analysis

FY 2022 Tax Base

(As Adjusted through May 22, 2022)

FY 2023 Tax Base

Growth - Enhanced Market Value

FY 2023 Tax Base - Before New Additions

Growth - New Additions To Tax Base

FY 2023 Tax Base - Total

Taxable Base	% Growth
1,518.4	
127.3	8.38%
1,645.7	
25.6	1.69%
1,671.3	10.07%

Property Tax Analysis

FY 2022 Millage Rate & FY 2022 Final Tax Base

FY 2023 Tax Base Before New Additions

FY 2023 Rolled Back Rate & FY 2023 Tax Base
Before New Additions (Same Prop Tax Rev)

Millage Rate	Tax Base	Property Tax Revenue (Tax Base X Rate)
3.5000	1,518.4	5.314
		↑↓
3.2294	1,645.7	5.314

**Impact of Potential FY 2023 Millage Rates
Homestead vs. Non-Homestead Properties**

	Market Value \$400,000		Market Value \$1,000,000		Market Value \$10,000,000	
<u>FY 2022</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	77.6%	NA	77.6%	NA	77.6%	NA
SOH Value	310,246	400,000	775,614	1,000,000	7,756,145	10,000,000
Exemptions	50,000	NA	50,000	NA	50,000	NA
Taxable Value	260,246	400,000	725,614	1,000,000	7,706,145	10,000,000
Millage Rate	3.5000	3.5000	3.5000	3.5000	3.5000	3.5000
Property Tax	\$911	\$1,400	\$2,540	\$3,500	\$26,972	\$35,000
<u>FY 2023</u>						
Market Value Growth %	8.2%	8.2%	8.2%	8.2%	8.2%	8.2%
Market Value	432,674	432,674	1,081,686	1,081,686	10,816,862	10,816,862
SOH % Of Market Value	77.7%	NA	77.7%	NA	77.7%	NA
SOH Value	336,288	432,674	840,720	1,081,686	8,407,202	10,816,862
Exemptions	50,000	NA	50,000	NA	50,000	NA
Taxable Value	286,288	432,674	790,720	1,081,686	8,357,202	10,816,862
Taxable Value % Increase	10.0%	8.2%	9.0%	8.2%	8.4%	8.2%
<u>Millage Rate = 3.5000 Mills</u>						
<u>(FY 2023 Millage Rate)</u>						
Property Tax	\$1,002	\$1,514	\$2,768	\$3,786	\$29,250	\$37,859
Property Tax Incr /(Decr)	\$91	\$114	\$228	\$286	\$2,279	\$2,859
Property Tax % Increase	10.0%	8.2%	9.0%	8.2%	8.4%	8.2%

[This page was left intentionally blank]



General Fund

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Summary

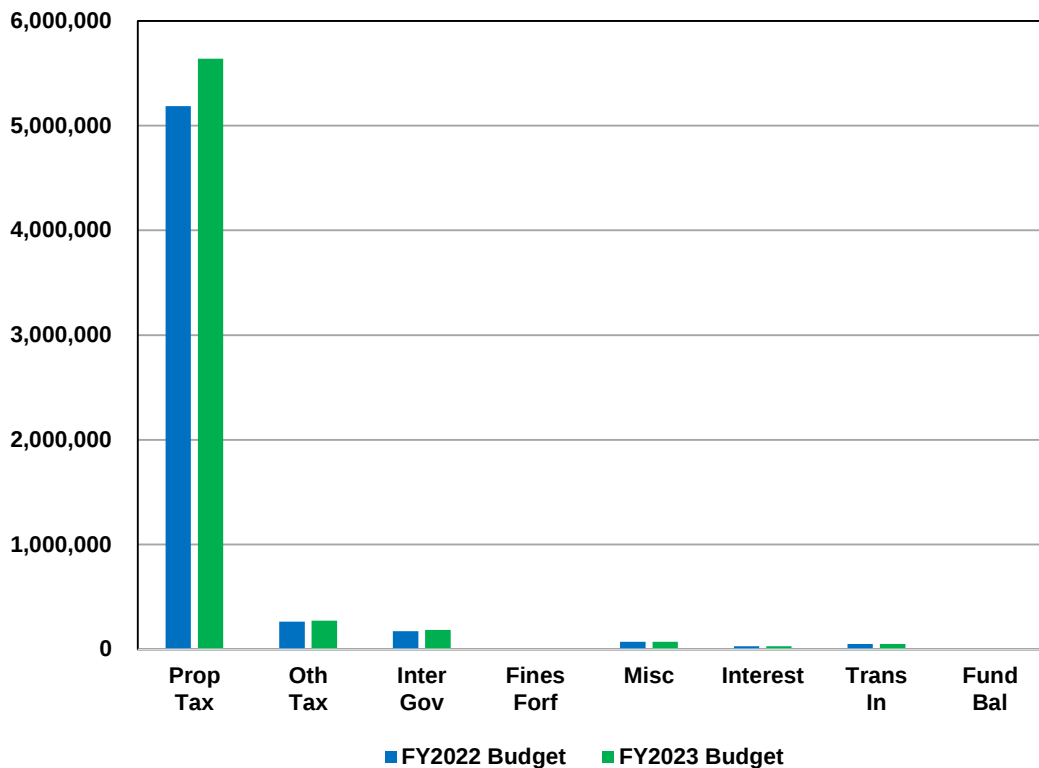
	FY 2022			FY 2023		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Total Revenue	\$ 5,730,689	\$ 5,744,909	\$ 14,220	\$ 6,203,089	\$ 472,400	8.2%
Transfer In	50,000	50,000	-	50,000	-	0.0%
Use of / (Add To) Fund Balance	-	(368,043)	(368,043)	-	-	N/A
Total Funding	5,780,689	5,426,866	(353,823)	6,253,089	472,400	8.2%
<u>EXPENDITURES</u>						
Personnel Expense	3,350,047	3,190,573	159,475	3,610,022	259,975	7.8%
Operating Expense - Excl. Cont.	2,080,987	2,049,890	31,097	2,229,940	148,953	7.2%
Contingency	209,655	5,119	204,536	128,127	(81,529)	-38.9%
Transfers Out	140,000	181,284	(41,284)	285,000	145,000	103.6%
Total Expenditures	5,780,689	5,426,866	353,823	6,253,089	472,400	8.2%
<u>AVAILABLE FUND BALANCE</u>						
Opening Balance	3,085,186	3,085,186	-	3,453,229	368,043	11.9%
(Use) / Add To Fund Balance	-	368,043	368,043	-	-	N/A
Closing Balance	\$ 3,085,186	\$ 3,453,229	\$ 368,043	\$ 3,453,229	\$ 368,043	11.9%
Closing Bal % Of Total Exp	53.4%	63.6%	10.3%	55.2%	1.9%	N/A

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Source Of Funds

<u>FUNDING</u>	FY 2022			FY 2023		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue						
Property Tax	\$ 5,186,503	\$ 5,186,391	\$ (112)	\$ 5,638,903	\$ 452,400	8.7%
Other Local Taxes	266,000	275,012	9,012	275,000	9,000	3.4%
Intergovernment Revenue	172,536	183,644	11,108	184,036	11,500	6.7%
Fines & Forfeitures	2,550	1,796	(754)	2,050	(500)	-19.6%
Miscellaneous Revenue	73,000	65,763	(7,237)	73,000	-	0.0%
Interest Income	30,100	32,302	2,202	30,100	-	0.0%
Total Revenue	5,730,689	5,744,909	14,220	6,203,089	472,400	8.2%
Transfer In	50,000	50,000	-	50,000	-	0.0%
Use (Add To) Fund Balance	-	(368,043)	(368,043)	-	-	N/A
Total Funding	\$ 5,780,689	\$ 5,426,866	\$ (353,823)	\$ 6,253,089	\$ 472,400	8.2%

FY2022 Budget vs. FY2023 Budget



Town of Hillsboro Beach
Fiscal Year 2023 Budget

General Fund - Revenue Details

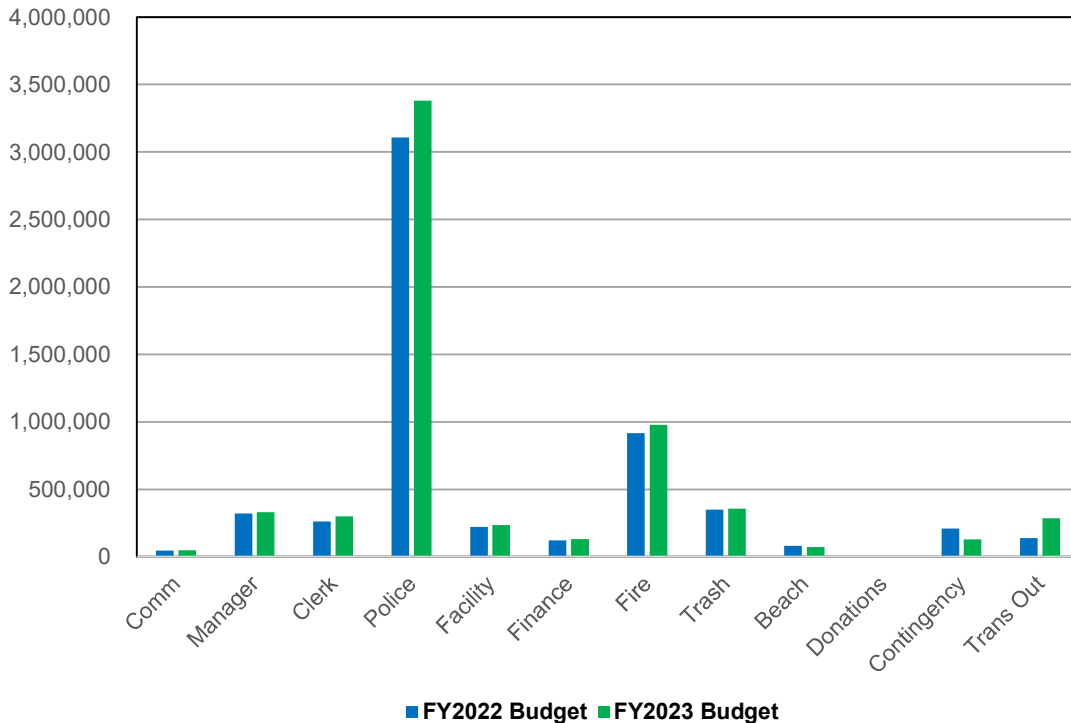
Description	FY 2021	FY 2022			FY 2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Property Tax							
Tax Receipts - Current Year	\$ 5,047,451	\$ 5,379,868	\$ 5,379,868	\$ -	\$ 5,849,406	\$ 469,538	8.7%
Tax Receipts - Discounts	(170,704)	(196,365)	(197,772)	(1,407)	(213,503)	(17,138)	8.7%
Tax Receipts - Delinquent	9,103	3,000	4,296	1,296	3,000	-	0.0%
Total - Property Tax	4,885,850	5,186,503	5,186,391	(112)	5,638,903	452,400	8.7%
Other Local Taxes							
FPL Franchise	236,050	230,000	250,554	20,554	250,000	20,000	8.7%
Local Communications Tax	33,834	36,000	24,459	(11,541)	25,000	(11,000)	-30.6%
Total - Other Local Taxes	269,884	266,000	275,012	9,012	275,000	9,000	3.4%
Intergovernmental Revenues							
Occupational Licenses	2,107	1,900	1,900	-	1,900	-	0.0%
Federal Grants	17,600	-	-	-	-	-	N/A
FDLE - JAG Grant	752	-	479	479	-	-	N/A
State Revenue Sharing	49,752	43,000	46,547	3,547	46,500	3,500	8.1%
Alcoholic Beverage License	636	636	636	-	636	-	0.0%
Half-Cent Sales Tax	138,194	127,000	134,082	7,082	135,000	8,000	6.3%
Recycling Revenue	74,406	-	-	-	-	-	N/A
Total - Intergov. Revenue	283,447	172,536	183,644	11,108	184,036	11,500	6.7%
Fines & Forfeitures							
Fines	3,289	2,500	1,746	(754)	2,000	(500)	-20.0%
Seizures and Forfeitures	50	50	50	-	50	-	0.0%
Total - Fines & Forfeitures	3,339	2,550	1,796	(754)	2,050	(500)	-19.6%
Miscellaneous Revenue							
Miscellaneous	6,598	3,000	7,401	4,401	3,000	-	0.0%
Misc. - Police reimbursement	31,401	50,000	41,001	(8,999)	50,000	-	0.0%
Lien Search Fee	27,900	20,000	17,331	(2,669)	20,000	-	0.0%
Sale of Surplus Equipment	8,400	-	30	30	-	-	N/A
Total - Misc. Revenue	74,299	73,000	65,763	(7,237)	73,000	-	0.0%
Interest Income							
Interest Income	55,224	35,000	32,207	(2,793)	35,000	-	0.0%
Net Incr (Decr) In FMV-Invest	(23,972)	(5,000)	-	5,000	(5,000)	-	0.0%
Interest Income - Tax Collector	88	100	94	(6)	100	-	0.0%
Total - Interest Income	31,340	30,100	32,302	2,202	30,100	-	0.0%
Total Revenue	5,548,158	5,730,689	5,744,909	14,220	6,203,089	472,400	8.2%
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	-	-	(368,043)	(368,043)	-	-	N/A
Total Funding	\$ 5,598,158	\$ 5,780,689	\$ 5,426,866	\$ (353,823)	\$ 6,253,089	\$ 472,400	8.2%

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Total Expenditures By Department

EXPENDITURES	FY 2022			FY 2023		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Expense						
Town Commission	\$ 46,903	\$ 37,399	\$ 9,504	\$ 49,153	\$ 2,250	4.8%
Town Manager	320,770	314,191	6,579	330,629	9,859	3.1%
Town Clerk	260,655	237,912	22,744	300,211	39,556	15.2%
Police	3,108,565	3,019,292	89,273	3,380,729	272,164	8.8%
Facility Services	222,960	198,791	24,169	236,953	13,992	6.3%
Finance	120,177	120,702	(525)	130,758	10,581	8.8%
Fire Rescue	915,790	892,330	23,460	977,451	61,661	6.7%
Solid Waste	347,869	341,782	6,088	356,597	8,728	2.5%
Beaches	81,000	71,720	9,280	71,000	(10,000)	-12.3%
Charitable Donations	6,344	6,344	-	6,481	137	2.2%
Contingency	209,655	5,119	204,536	128,127	(81,529)	-38.9%
Total Expense	5,640,689	5,245,582	395,107	5,968,089	327,400	5.8%
Transfer Out	140,000	181,284	(41,284)	285,000	145,000	103.6%
Total Expenditures	\$ 5,780,689	\$ 5,426,866	\$ 353,823	\$ 6,253,089	\$ 472,400	8.2%

FY2022 Budget vs. FY2023 Budget

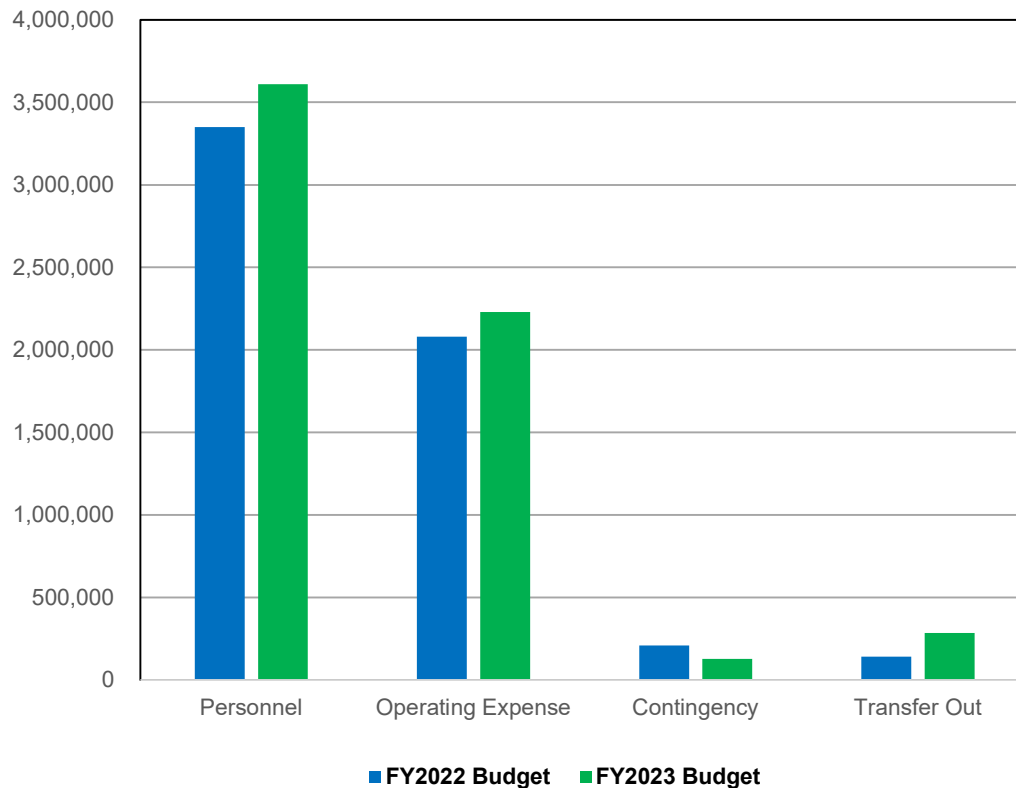


**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Total Expenditures By Category

	FY 2022			FY 2023		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
EXPENDITURES						
Expense						
Personnel	\$ 3,350,047	\$ 3,190,573	\$ 159,475	\$ 3,610,022	\$ 259,975	7.8%
Operating Expense	2,080,987	2,049,890	31,097	2,229,940	148,953	7.2%
Contingency	209,655	5,119	204,536	128,127	(81,529)	-38.9%
Total Expense	5,640,689	5,245,582	395,107	5,968,089	327,400	5.8%
Transfer Out	140,000	181,284	(41,284)	285,000	145,000	103.6%
Total Expenditures	\$ 5,780,689	\$ 5,426,866	\$ 353,823	\$ 6,253,089	\$ 472,400	8.2%

FY2022 Budget vs. FY2023 Budget



**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Personnel Expense Summary

Description	FY 2022			FY 2023		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Commission	\$ 31,003	\$ 31,003	\$ (0)	\$ 31,003	\$ -	0.0%
Town Manager	231,170	227,004	4,166	232,704	1,534	0.7%
Town Clerk	167,323	109,030	58,294	189,481	22,158	13.2%
Police	2,825,386	2,737,874	87,512	3,056,594	231,208	8.2%
Facility Services	95,164	85,661	9,504	100,240	5,076	5.3%
Total Personnel Expense	3,350,047	3,190,573	159,474	3,610,022	259,975	7.8%

Description	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>EXPENSE TYPE</u>						
Commission Stipend	28,800	28,800	-	28,800	-	0.0%
Salaries	1,978,512	1,856,156	122,356	2,103,185	124,674	6.3%
Car Allowance	6,000	4,200	1,800	4,200	(1,800)	-30.0%
Paid Holidays	50,683	29,975	20,708	53,992	3,309	6.5%
Overtime	55,000	61,544	(6,544)	55,000	-	0.0%
Vacation Leave Cash Out	6,056	810	5,246	3,755	(2,301)	-38.0%
Sick Leave Cash Out	32,876	46,541	(13,665)	33,000	123	0.4%
Incentive Pay	17,030	16,171	859	17,680	650	3.8%
Transfer To Special Revenue	(37,280)	-	(37,280)	(37,280)	-	0.0%
Salary & Wages	2,137,677	2,044,195	93,482	2,262,332	124,656	5.8%
FICA	163,532	164,430	(898)	173,068	9,536	5.8%
Florida Retirement System	475,614	471,833	3,780	551,402	75,788	15.9%
Health and Life Insurance	527,159	465,279	61,880	566,511	39,351	7.5%
Tuition Reimbursement	2,250	2,250	-	2,250	-	0.0%
AD&D	737	705	32	776	39	5.2%
Workers' Comp Insurance	41,328	41,880	(552)	52,434	11,106	26.9%
Unemployment Compensation	1,750	-	1,750	1,250	(500)	-28.6%
Total Benefits	1,212,370	1,146,378	65,993	1,347,690	135,319	11.2%
Total Compensation	\$ 3,350,047	\$ 3,190,573	\$ 159,474	\$ 3,610,022	\$ 259,975	7.8%

**Town of Hillsboro Beach
Fiscal Year 2023 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 Continued Town-wide improvements and upgrades, including new façade at Town Hall, updated access ramp, and reimagined front lawn.
- o Enhanced monthly Condo Forum with Commissioner Baldassarre, with an emphasis on guest speakers. Speakers included Town staff, Town Attorney, and outside Condominium Attorney discussing various new laws, and current projects in Town.
- o Hired engineer to advocate for the Town's interests regarding A1A redesign.
- o Approved conditional use for the newly renovated Hillsboro Beach Resort and established creative standards to temporarily expand resort services without negatively affecting traffic or surrounding properties.
- o Approved site plan for 12-acre vacant parcel at 1174 which included less-units than allowed, perpetual Town access for beach nourishments and \$4.6 million for Town capital projects, in exchange for a height variance that provided greater green-space between neighboring properties.
- o Contracted with new professional planner to assist with revisioning the Town's Land Development Code (Ch 12).
- o Began easement acquisition for burying utilities.

Next Year Goals

- o Continued policy direction for organizational performance.
- o Adoption of an annual budget balancing community needs with fiscal constraints.

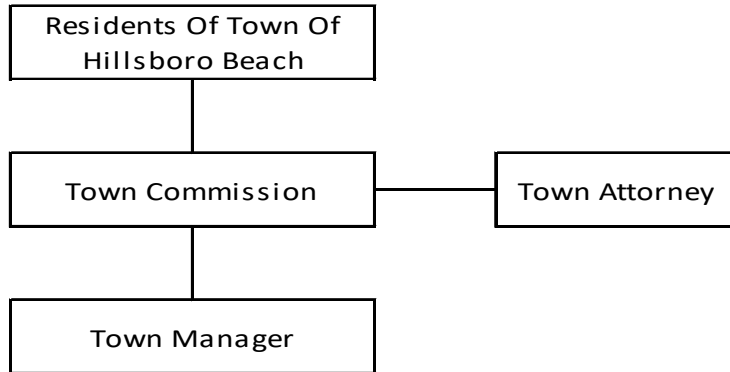
**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Town Commission Department

Positions

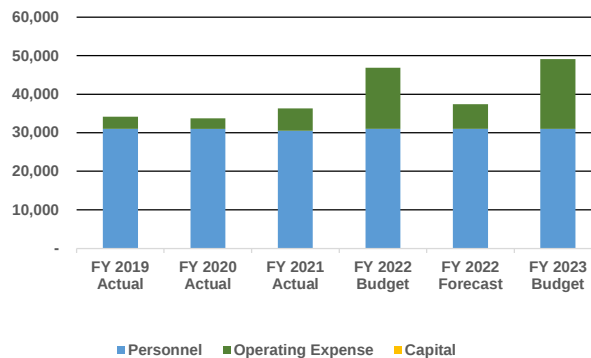
Position	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Mayor	1	1	1	1	1
Vice Mayor	1	1	1	1	1
Commissioner – Treasurer	1	1	1	1	1
Commissioner	2	2	2	2	2
Total	5	5	5	5	5

Organizational Chart



Five-Year History Summary

	Historical Data			FY 2022		FY 2023
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Annual Budget	Forecast	Annual Budget
Personnel	\$31,003	\$31,003	\$30,519	\$31,003	\$31,003	\$31,003
Operating Expense	3,225	2,708	5,799	15,900	6,396	18,150
Capital	–	–	–	–	–	–
Total	\$34,228	\$33,711	\$36,318	\$46,903	\$37,399	\$49,153



**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Town Commission Department

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Mayor/Commission Stipend	\$ 28,350	\$ 28,800	\$ 28,800	\$ -	\$ 28,800	\$ -	0.0%
FICA	2,169	2,203	2,203	-	2,203	-	0.0%
Total Personal Services	30,519	31,003	31,003	-	31,003	-	0.0%
Operating Expenses							
Election Fees	4,006	3,900	162	3,738	3,900	-	0.0%
Conferences/Seminars	-	6,000	1,299	4,701	6,000	-	0.0%
BLC Annual Event	-	2,500	1,500	1,000	4,750	2,250	90.0%
Mayor/Commission Expense	1,793	3,500	3,435	65	3,500	-	0.0%
Total Operating Expenses	5,799	15,900	6,396	9,504	18,150	2,250	14.2%
Total Commission	\$ 36,318	\$ 46,903	\$ 37,399	\$ 9,504	\$ 49,153	\$ 2,250	4.8%

**Town of Hillsboro Beach
Fiscal Year 2023 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 the redesign of A1A.
- o Chart path of Commission's vision as it relates to hotel and new development.
- o Preservation of the Town beach.
- o Ensure customer service excellence.
- 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 Established list of pre-qualified consultants pursuant to CCNA to allow Town to easily select engineers and other professionals for special projects on an as-needed basis.
- o Began engagement with Stantec Engineering for design of new clearwell at water utility.
- o Continued coordination with Deerfield Beach on beach nourishment project.
- o Successfully maintained a full inventory of deployed vessel exclusion buoys for the year.
- o Completed first phase of converting records room to plan review room by expanding WIFI coverage, auctioning old and surplus file cabinets and repairing ceiling tiles and AC.
- o Town Hall façade project to be completed by October 2022.
- o Successfully completed Broward County's shuttle audit of Town's shuttle service.
- o Revised utility bill collection policy to enhance contact documentation and added a new "shut-off" notice for parcels with unpaid bills.
- o Continued progress on the easement acquisition process for burying the Town's utility lines including multiple signatures from parcel owners in favor of creating an easement on their property.
- o Increased code enforcement and education on turtle lighting. Enhanced the cooperation between Code, Police and Nova University to cooperatively gathering information and address violators through education and enforcement.

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Town Manager Department

Next Year Goals

- o Conduct successful national and municipal elections.
- o Partner with a Lobbyist to represent the Town.
- o Continue to provide 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 Beach re-nourishment project.
- o Examine funding alternatives for future beach projects.
- o Continue to expand and enhance Town Events.
- o Finalize easement acquisition phase of FPL underground utility project.
- o Continue security training to increase awareness of phishing concerns.
- o Complete FEMA funded Beach Mitigation Study and Beach Management Plan.
- o Complete revision of the Town's Land Development Code.
- o Successful negotiations with the FOP for a collective bargaining agreement that balances the interests of the police, Commission and residents by preserving property values and protecting those who live in Hillsboro Beach.

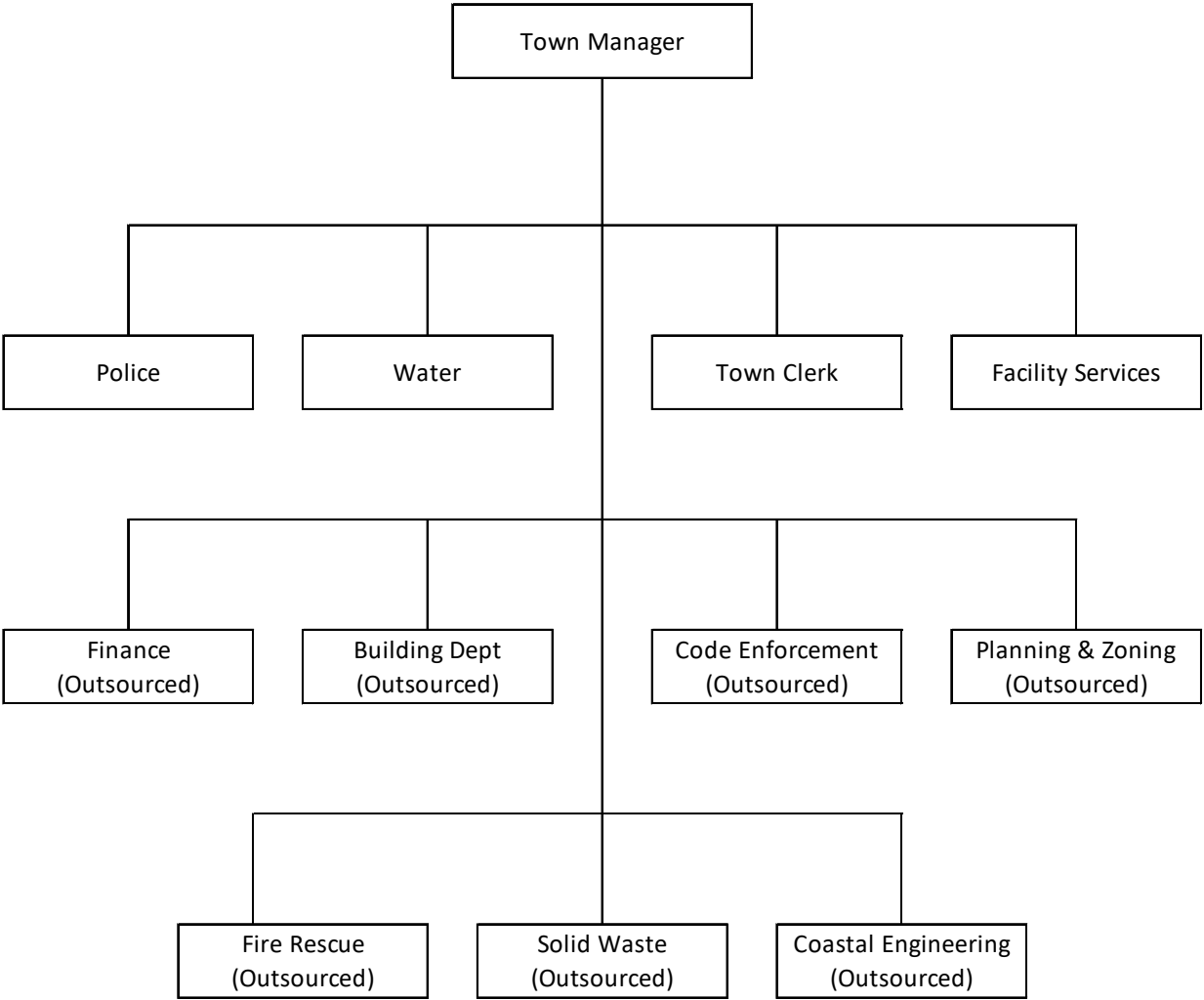
Positions

Position	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Town Manager	1	1	1	1	1
Total	1	1	1	1	1

Town of Hillsboro Beach
Fiscal Year 2023 Budget

General Fund - Town Manager Department

Organizational Chart

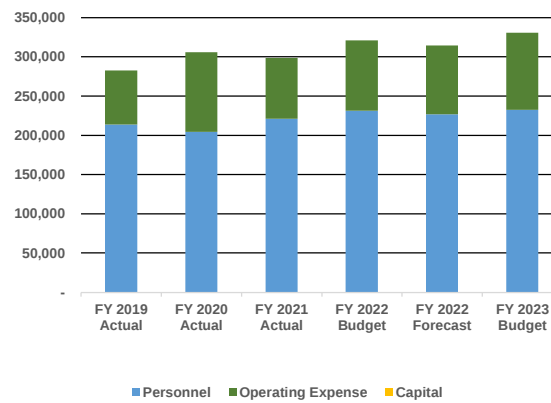


**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Town Manager Department

Five-Year History Summary

	Historical Data			FY 2022		FY2023
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Annual Budget	Forecast	Annual Budget
Personnel	\$213,780	\$204,216	\$221,142	\$231,170	\$227,004	\$232,704
Operating Expense	68,897	101,528	77,190	89,600	87,187	97,925
Capital	—	—	—	—	—	—
Total	\$282,677	\$305,744	\$298,332	\$320,770	\$314,191	\$330,629



**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Town Manager Department

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Salaries	\$ 140,119	\$ 143,699	\$ 143,699	\$ -	\$ 143,699	\$ -	0.0%
Vacation Leave Cash Out	2,683	-	-	-	-	-	N/A
Car Allowance	4,500	6,000	4,200	1,800	4,200	(1,800)	-30.0%
FICA	11,003	11,452	11,055	397	11,314	(138)	-1.2%
Florida Retirement System	39,449	41,687	42,896	(1,209)	45,366	3,679	8.8%
Health and Life Insurance	23,237	27,630	24,951	2,680	27,893	263	1.0%
Workers' Comp Insurance	151	201	204	(2)	231	30	15.0%
Unemployment Compensation	-	500	-	500	-	(500)	-100.0%
	221,142	231,170	227,004	4,166	232,704	1,534	0.7%
Operating Expenses							
Town Attorney	69,811	75,000	74,250	750	83,325	8,325	11.1%
Prof. Services - IT Services	4,624	9,100	7,436	1,664	9,100	-	0.0%
Miscellaneous	1,062	1,000	1,000	-	1,000	-	0.0%
Computer Expenses/Supplies	-	1,000	1,000	-	1,000	-	0.0%
Training Expenses	1,693	3,500	3,500	-	3,500	-	0.0%
Total Operating Expenses	77,190	89,600	87,187	2,413	97,925	8,325	9.3%
Total Town Manager	\$ 298,332	\$ 320,770	\$ 314,191	\$ 6,579	\$ 330,629	\$ 9,859	3.1%

**Town of Hillsboro Beach
Fiscal Year 2023 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 Scanning historical legislative documents and preserving the original documents, photos and historical records for prosperity and archival purposes.

Current Year Highlights

- o Implemented automated Lien Search processing system with Orange Lien Data for faster results to expedite closing time for home purchases.
- o Implemented JustFOIA by CivicPlus, an online Public Records Request Management & Tracking software for the Police Department and Town Hall.
- o Implemented MuniDocs by Municode— public document archival tool by year-end, provides an outlet to make government records easily accessible.
- o Implemented Employee Intranet System to make news for staff & employees readily available.
- o Completed Phase III of Records Room (Water Utility Records, Historical Beach Nourishment Records, and Police Dept Records), sort and organize records for scanning and/or storage for archival purposes.
- o Developed Comprehensive Fee Schedule for Town FY2021-2022
- o Developed Town Reference Guide for Newly Elected Officials.
- o Completed two (2) Community Blood Drives and two (2) Community Shred Events.

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Town Clerk Department

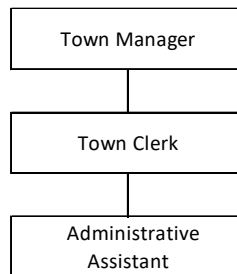
Next Year Goals

- o Implement process for Electronic Vendor Registration.
- o Begin initial process to develop historical book(s) and webpage to showcase and preserve the Town's history – legislative documents & archived letters beginning from circa 1945.
- o Train staff and elected officials on the Agenda Management Software to allow users to make notes on agenda meeting content with increased mobility and ease.
- o Develop tracking number system for Contracts & Agreements for enhanced record keeping.
- o Develop tracking number system for Variances, Conditional Use Permits and Site Plan Approvals for enhanced record keeping.
- o Continue off-site scanning and storage of all government records.

Positions

Position	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Town Clerk	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Total – Full-Time	2	2	2	2	2
Administrative Assistant	–	–	–	–	–
Total – Part-Time	–	–	–	–	–
Total	2	2	2	2	2

Organizational Chart

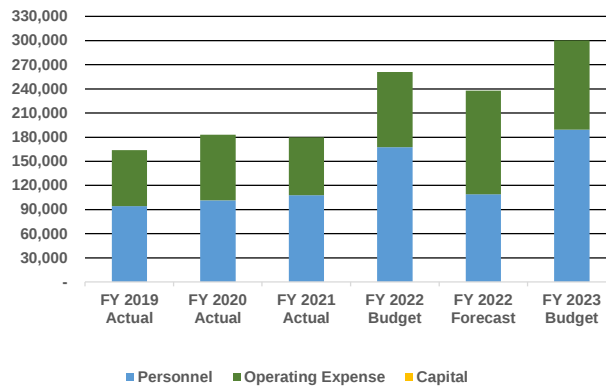


**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Town Clerk Department

Five-Year History Summary

	Historical Data			FY 2022		FY 2023
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Annual Budget	Forecast	Annual Budget
Personnel	\$94,274	\$101,175	\$107,488	\$167,323	\$109,030	\$189,481
Operating Expense	69,520	81,750	72,452	93,332	128,882	110,730
Capital	—	—	—	—	—	—
Total	\$163,794	\$182,925	\$179,940	\$260,655	\$237,912	\$300,211



**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Town Clerk Department

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Salaries	\$ 77,526	\$ 115,098	\$ 77,372	\$ 37,726	\$ 133,609	\$ 18,511	16.1%
Vacation Leave Cash Out	-	2,301	810	1,491	-	(2,301)	-100.0%
Employee Award	200	-	-	-	-	-	N/A
FICA	5,914	8,981	5,963	3,018	10,221	1,240	13.8%
Florida Retirement System	7,887	12,703	8,607	4,096	15,913	3,210	25.3%
Health and Life Insurance	15,834	27,830	16,115	11,716	29,272	1,442	5.2%
Workers' Comp Insurance	127	161	164	(2)	215	54	33.5%
Unemployment Compensation	-	250	-	250	250	-	0.0%
Total Personal Services	107,488	167,323	109,030	58,294	189,481	22,158	13.2%
Operating Expenses							
Coding Ordinances	3,744	3,000	3,000	-	3,000	-	0.0%
Records Digitization	1,622	10,000	10,000	-	15,000	5,000	50.0%
Temporary Labor	17,478	6,500	44,603	(38,103)	6,500	-	0.0%
Contracts - Other Services	7,196	4,000	6,473	(2,473)	7,000	3,000	75.0%
Contracts - Minutes Preparation	3,415	4,100	4,211	(111)	4,250	150	3.7%
Software Maint / Support	7,038	16,065	16,065	-	25,313	9,248	57.6%
Postage	2,430	2,500	2,305	195	2,500	-	0.0%
Copier	4,090	6,100	5,309	791	6,100	-	0.0%
Advertising	8,226	10,000	8,504	1,496	10,000	-	0.0%
Office Supplies	2,089	5,900	5,850	50	5,900	-	0.0%
Website Support	3,991	4,967	4,967	-	4,967	-	0.0%
Subscriptions and Memberships	3,440	5,700	5,080	620	5,700	-	0.0%
Office Equipment	225	1,000	1,000	-	1,000	-	0.0%
Training Expenses	354	3,500	1,515	1,985	3,500	-	0.0%
Resident Mailings	7,115	10,000	10,000	-	10,000	-	0.0%
Total Operating Expenses	72,452	93,332	128,882	(35,550)	110,730	17,398	18.6%
Total Town Clerk	\$ 179,940	\$ 260,655	\$ 237,912	\$ 22,744	\$ 300,211	\$ 39,556	15.2%

**Town of Hillsboro Beach
Fiscal Year 2023 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 to all emergency and non-emergency calls. Continuous patrols of the Town occur as crime prevention measures and include activities such as traffic enforcement, safety and education, as well as community policing efforts. The Police Department conducts follow-up and investigations 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 2023 Budget**

General Fund - Police Department

Current Year Highlights

- o Continued efforts with educating boaters in best boating safe practices. This year we have procured and installed 4 total speed variable signs, working with BSO on an enforcement weekend soon. May/June.
- o Implemented a training facility for the Hillsboro Beach Police Department to improve decision making and reality-based training for officers. Started, will be finished by October.
- o Implemented and educated a comprehensive fraud awareness program. Educational Bags arrive in May (delay in China), will be finished by October.
- o Continue efforts with motor vehicle, pedestrian and cyclist safety.
- o Implemented a Wellness program for our Town. We developed some workouts, secured a psychologist and currently engaging chaplains in the area. The workout facility and training center is currently being built as we write this.
- o Created a Communication Supervisor position to work on Communication training, create a social media platform and keep us up to date with FCIC, local workgroups, necessary equipment and CJIS to better serve our community.
- o Completed mandatory ongoing Firearm/Use of Force/Defensive Tactic De-Escalation Training.
- o Created a task group with the Broward Sheriff's Burglary Task Force.
- o Focused efforts on buoys and swim zone violations.
- o Post-Traumatic Stress Awareness and De-escalation Training.
- o Purchased a static display message board for messaging residents concerning events, updates and notices.
- o Implemented new uniformed computers, with up-to-date devices, several software programs and CJIS Criminal Justice Information Systems databases.
- o Participated in Broward County virtual Web EOC exercises.
- o Established an "Exchange" initiative for residents to safely exchange packages under video recording at the Police Department.
- o Established a new Communication Center that allows our Communication Specialists the space, lighting, seating, and desk to successfully complete their job in a workspace designed by them and for them.

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Police Department

Next Year Goals

- o Educate cyclists on road restrictions.
- o Begin developing a plan for an emergency operations center located at the Water Department facility property.
- o Traffic Safety Initiative focused on aggressive driving, distracted driving and driving under the influence.
- o Continue with the freshly started Wellness Program, keeping our staff safe, motivated and engaged.
- o Explore other options and programs to bridge communication between our residents and the Police Department.
- o Improve our Emergency Management equipment and training.
- o Improve our communications software, creating a more streamlined approach to records and record management, call taking and reporting.
- o Enforce vehicle noise throughout A1A.
- o Monitor noise on intracoastal waterways.
- o Enforce no vehicle parking on intracoastal shoulder.

Goals for Next 2-3 Years

- o Maintain a "Good Standing" CFA-Commission for Florida Accreditation status.
- o Develop a plan for an emergency operations center located at the Water Department facility property.
- 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 into a second vessel option.
- o Support compliance in enforcing Town's ordinances.
- o Continue efforts to discourage trespassing.
- o Update 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 Increase use of social media (ie: Twitter, Facebook) to communicate with residents.

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Police Department

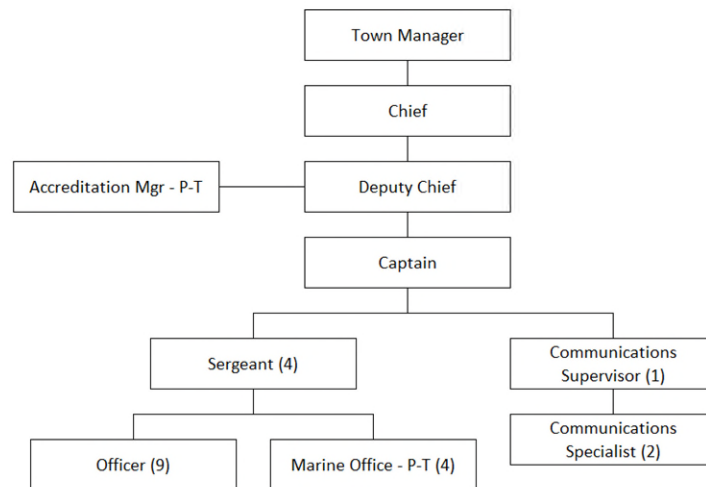
Positions

Position	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
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	7	7	7	8
Officer – Detached	1	1	1	1	1
Communication Specialist	4	4	4	4	3
Total Full-Time	19	19	19	19	19
Part-Time / Other					
Accreditation Manager	1	1	1	1	1
Officer – Marine (P/T)	2	2	2	4	4
Total Part-Time / Other	3	3	3	5	5
Total	22	22	22	24	24

Organizational Chart

The Police Department is staffed by:

- o 3 - Command Staff Officers
- o 12 - Police Patrol Officers
- o 4 - Part/Time Police Officers
- o 1 - Detached Police Officer
- o 3 - Civilian Communication Resource Specialist
- o 1 - Civilian Part/Time



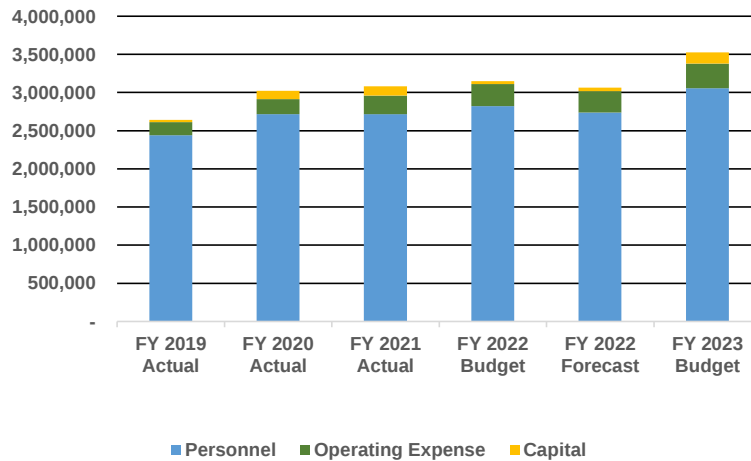
**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Police Department

Five-Year History Summary

	Historical Data			FY 2022		FY 2023
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Annual Budget	Forecast	Annual Budget
Personnel	\$2,438,599	\$2,717,306	\$2,715,113	\$2,825,386	\$2,737,874	\$3,056,594
Operating Expense	174,374	200,196	246,857	283,179	281,418	321,135
Capital *	31,878	108,960	121,178	40,000	48,644	150,000
Total	\$2,644,851	\$3,026,193	\$3,083,148	\$3,148,565	\$3,067,936	\$3,527,729

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



**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Police Department

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Salaries	\$ 1,609,970	\$ 1,669,441	\$ 1,586,689	\$ 82,752	\$ 1,773,086	\$ 103,645	6.2%
Offset- Marine Law Enfor. Grant	-	(37,280)	-	\$ (37,280)	(37,280)	-	0.0%
Paid Holidays	48,267	50,683	29,975	20,708	53,992	3,309	6.5%
Overtime	27,157	20,000	33,465	(13,465)	20,000	-	0.0%
Overtime - Task Force	27,661	35,000	28,078	6,922	35,000	-	0.0%
Sick Leave Cash Out	38,219	31,000	44,607	(13,607)	31,000	-	0.0%
Incentive	15,307	17,030	16,171	859	17,680	650	3.8%
Employee Award	4,200	-	-	-	-	-	N/A
FICA	136,620	136,619	141,375	(4,756)	144,851	8,232	6.0%
Florida Retirement System	382,053	410,971	411,274	(303)	479,233	68,262	16.6%
Health and Life Insurance	395,057	448,553	403,378	45,175	484,931	36,378	8.1%
Workers' Comp Insurance	29,819	39,382	39,907	(525)	50,075	10,693	27.2%
Tuition Reimbursement	-	2,250	2,250	-	2,250	-	0.0%
AD&D	670	737	705	32	776	39	5.2%
Unemployment Compensation	113	1,000	-	1,000	1,000	-	0.0%
Total Personal Services	2,715,113	2,825,386	2,737,874	87,512	3,056,594	231,208	8.2%
Operating Expenses							
Contracts - Other Services	26,244	29,406	26,699	2,707	27,870	(1,536)	-5.2%
Town Attorney	-	10,000	10,000	-	10,000	-	0.0%
Prof. Services - IT Services	3,655	5,000	5,091	(91)	7,000	2,000	40.0%
Telephone Service	2,716	4,100	3,182	918	4,100	-	0.0%
Mobile Phones	3,390	4,140	3,410	730	4,140	-	0.0%
Postage	105	500	187	313	1,000	500	100.0%
Electricity	8,023	8,500	10,230	(1,730)	11,500	3,000	35.3%
Liability & Property Insurance	23,438	21,314	19,986	1,328	24,511	3,197	15.0%
Building Repairs & Maintenance	2,484	7,000	7,000	-	10,000	3,000	42.9%
Radio Maintenance	429	2,100	1,800	300	2,100	-	0.0%
Auto Repairs & Maintenance	22,633	25,000	25,000	-	25,000	-	0.0%
Boat Repairs & Maintenance	38,088	50,000	46,346	3,654	50,000	-	0.0%
ATV Repairs & Maintenance	447	1,500	1,500	-	1,500	-	0.0%
Rental - Vehicles	9,888	15,000	12,922	2,078	15,000	-	0.0%
Vehicles - GPS	777	1,364	777	587	1,364	-	0.0%
Copier	2,489	3,000	2,858	142	4,000	1,000	33.3%
Miscellaneous Services	195	1,500	5,002	(3,502)	5,000	3,500	233.3%
Internet Service	6,086	6,550	6,062	488	6,550	-	0.0%
Physical Examinations	1,865	2,500	1,869	631	2,500	-	0.0%
Office Supplies	1,854	3,000	2,705	295	3,000	-	0.0%
Operating Supplies	12,661	10,000	9,602	398	10,000	-	0.0%
Fuel & Oil	30,029	28,000	42,605	(14,605)	50,000	22,000	78.6%
Uniform Supplies	11,931	15,000	13,457	1,543	15,000	-	0.0%
Investigation Division	439	1,500	671	829	5,000	3,500	233.3%
Subscriptions & Memberships	1,417	2,205	2,719	(514)	3,000	795	36.1%

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Police Department

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<i>Operating Expenses (continued)</i>							
Protective PPE	6,361	2,500	2,500	-	2,500	-	0.0%
Protective PPE (facilities)	19,438	2,500	2,500	-	2,500	-	0.0%
Education & Training	9,773	20,000	14,738	5,262	20,000	-	0.0%
<i>Total Operating Expenses</i>	246,857	283,179	281,418	1,761	324,135	40,956	14.5%
Total Police	\$ 2,961,970	\$ 3,108,565	\$ 3,019,292	\$ 89,273	\$ 3,380,729	\$ 272,164	8.8%

**Town of Hillsboro Beach
Fiscal Year 2023 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 Complete exterior renovation of Town Hall.
- o Develop better plan-review area.
- o Improve functionality of community room and planning room.
- o Paint Commission Chambers and begin redesign.
- o Assess storage area for facility equipment and supplies, and consider storage shed.

Current Year Highlights

- o Continued hybrid Commission Meetings allowing residents to attend meetings in-person or virtually.
- o Enhanced Bocce Ball courts with new amenities: replaced bocce ball stations, replaced aged wood, placed additional court material.
- o Extended faster Wi-Fi throughout Town Hall including planning room.

Next Year Goals

- o Complete renovation of Town Hall exterior.
- o Paint Commission Chambers.
- o Convert records room to fully functional plan review room and conference room.
- o Design new commission chambers including ADA compatible dais.
- o Perform semi-weekly exterior streetlight checks.
- o Ensure upkeep of Town Hall grounds.

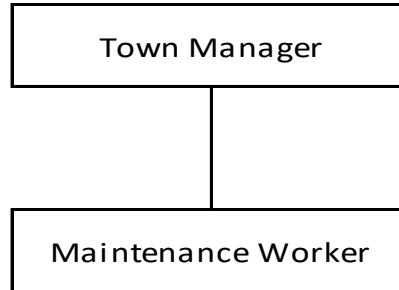
Positions

Position	FY 19	FY 20	FY 21	FY 22	FY 23
Maintenance Worker	1	1	1	1	1
Total	1	1	1	1	1

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Facility Services Department

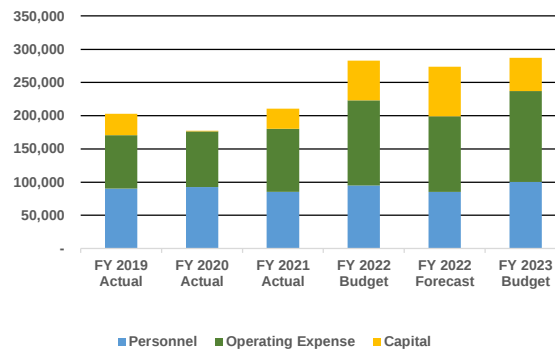
Organizational Chart



Five-Year History Summary

	Historical Data			FY 2022		FY 2023
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Annual Budget	Forecast	Annual Budget
Personal	\$90,007	\$92,633	\$85,261	\$95,164	\$85,661	\$100,240
Operating Expense	80,631	83,661	94,895	127,796	113,130	136,713
Total Before Capital	170,638	176,295	180,156	222,960	198,791	236,953
Capital *	32,172	995	30,299	60,000	75,000	50,000
Total	\$202,810	\$177,289	\$210,455	\$282,960	\$273,791	\$286,953

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



**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Facility Services Department

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Salaries	\$ 49,287	\$ 50,274	\$ 48,395	\$ 1,878	\$ 52,790	\$ 2,517	5.0%
Vacation Leave Cash Out	-	3,755	-	3,755	3,755	-	0.0%
Sick Leave Cash Out	1,878	1,876	1,934	(57)	2,000	123	6.6%
Employee Award	200	-	-	-	-	-	N/A
FICA	3,909	4,277	3,834	443	4,479	202	4.7%
Florida Retirement System	6,248	10,253	9,056	1,197	10,889	636	6.2%
Health and Life Insurance	22,530	23,146	20,836	2,310	24,414	1,268	5.5%
Workers' Comp Insurance	1,209	1,584	1,606	(22)	1,912	329	20.8%
Total Personal Services	85,261	95,164	85,661	9,504	100,240	5,076	5.3%
Operating Expenses							
Telephone Service	3,799	4,500	3,182	1,318	4,500	-	0.0%
Utility - Water	7,116	7,050	5,787	1,263	7,050	-	0.0%
Electricity	4,293	4,000	4,443	(443)	5,000	1,000	25.0%
Utility - Sewer	674	900	738	162	900	-	0.0%
Internet Service	5,189	5,500	4,711	789	5,500	-	0.0%
Liability & Property Insurance	21,087	19,446	19,600	(154)	22,363	2,917	15.0%
Town Events	14,181	25,000	19,011	5,989	25,000	-	0.0%
Pest Control - Building/Grounds	1,170	1,200	1,198	2	1,200	-	0.0%
R&M - Equipment	1,277	10,000	8,007	1,993	10,000	-	0.0%
R&M - Grounds	3,433	2,000	4,042	(2,042)	5,000	3,000	150.0%
Landscape Maintenance	1,473	10,000	8,288	1,712	10,000	-	0.0%
Town Hall Maint/Repairs	9,138	20,000	20,000	-	20,000	-	0.0%
Generator Maint Contract	4,820	5,200	5,200	-	5,200	-	0.0%
R&M - Bocce Court	5,149	7,500	2,064	5,436	7,500	-	0.0%
Operating Supplies-General	4,463	3,500	3,499	1	3,500	-	0.0%
A/C Maintenance Contract	-	2,000	3,360	(1,360)	4,000	2,000	100.0%
Protective PPE	4,030	-	-	-	-	-	N/A
Protective PPE (Facilities)	3,602	-	-	-	-	-	N/A
Total Operating Expenses	94,895	127,796	113,130	14,666	136,713	8,917	7.0%
Total Facility Services	\$ 180,156	\$ 222,960	\$ 198,791	\$ 24,169	\$ 236,953	\$ 13,992	6.3%

**Town of Hillsboro Beach
Fiscal Year 2023 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

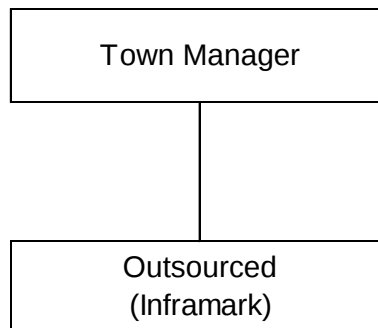
- o Completed FY2021 audit report with zero findings.
- o Filed quarterly report for ARPA funds.
- o Completed Quikwater software audit of all water meters.

Next Year Goals

- o Implement Employee Accessibility Portal (Payroll)
- o Develop Online Utility Billing/Payments for Residents
- o Upgrade Financial Software

Positions – (Outsourced)

Organizational Chart

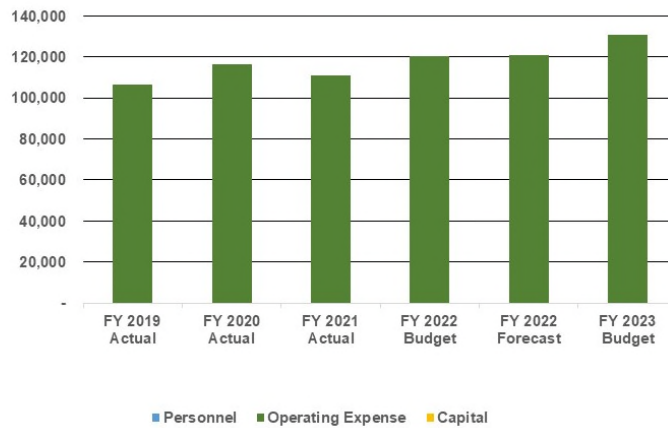


**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Finance Department

Five-Year History Summary

	Historical Data			FY 2022		FY 2023
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Annual Budget	Forecast	Annual Budget
Personnel	—	—	—	—	—	—
Operating Expense	106,385	116,264	111,192	120,177	120,702	130,758
Capital	—	—	—	—	—	—
Total	\$106,385	\$116,264	\$111,192	\$120,177	\$120,702	\$130,758



**Town of Hillsboro Beach
Fiscal Year 2023 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 Monitoring road construction to ensure no adverse impact to response times.

Current Year Highlights

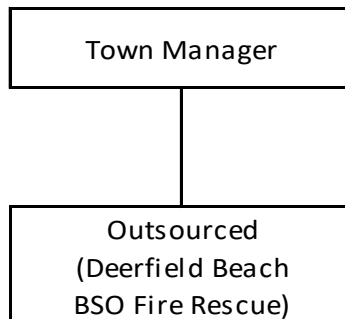
- o Responded to service calls and performed fire inspections.
- o 100% completion of annual fire hydrants testing.

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

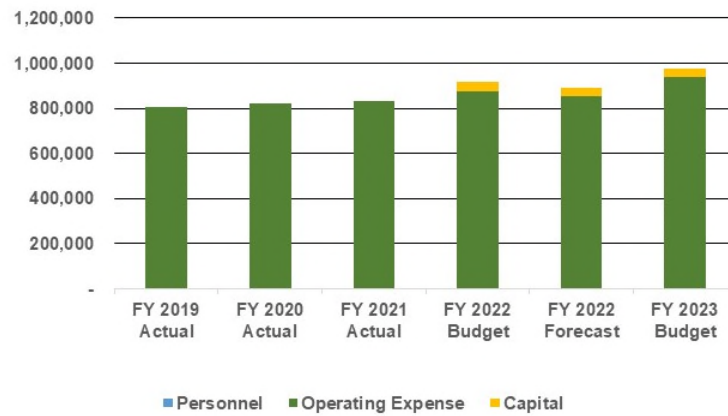


**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Fire Rescue Department

Five-Year History Summary

	Historical Data			FY 2022		FY 2023
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Annual Budget	Forecast	Annual Budget
Personal	—	—	—	—	—	—
Operating Expense	803,114	819,257	833,021	874,672	851,212	936,333
Capital	—	—	—	41,118	41,118	41,118
Total	\$803,114	\$819,257	\$833,021	\$915,790	\$892,330	\$977,451



**Town of Hillsboro Beach
Fiscal Year 2023 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

- o Shortage of qualified drivers and mechanics is resulting in wage increases and profit issues.
- o Steel and parts shortages cause delays in dumpster repair and replacement, and truck repair.

Current Year Highlights

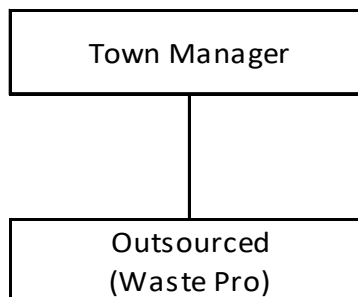
- o Responded to all service calls.

Next Year Goals

- o Replace at least 10 dumpsters in 180 days.
- o Install and test new durable dumpster wheel design.
- o Continue high level of customer service excellence.
- o Continue program to refurbish solid waste containers.
- o Continue Community Recycling Program – and develop recycling educational material.
- o Provide monthly recycling tonnage.

Positions – (Outsourced)

Organizational Chart

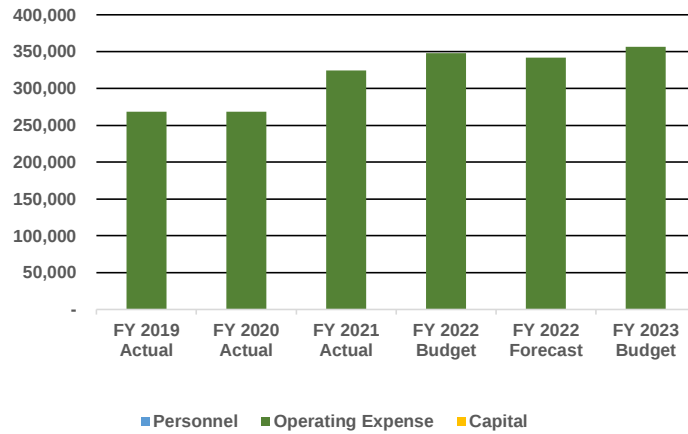


**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Solid Waste Department

Five-Year History Summary

	Historical Data			FY 2022		FY 2023
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense	\$268,214	\$268,214	\$324,560	\$347,869	\$341,782	\$356,597
Total	\$268,214	\$268,214	\$324,560	\$347,869	\$341,782	\$356,597



**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund – Beach Management Department

Mission

Designing, permitting and overseeing construction for beach nourishment projects. 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 resident concerns.

Major Issues

- o Ongoing significant storm events exacerbating man-made sand erosion issues.
- o Deerfield Beach coastal structures.
- o Boca Raton Inlet management.
- o Rising Sea level.
- o Eligibility for beach management funding.

Current Year Highlights

- o Currently working with Deerfield Beach on permitting and design for joint beach nourishment project.
- o Completed fully funded 2020 beach nourishment project. Currently assisting in reimbursement requests and annual monitoring requirements.
- o Currently coordinating with FEMA and FDEP to determine the Town's / FDEP's eligibility for use of ARPA (American Rescue Plan Act) funds. Currently assisting in funding obligation for beach and hazard mitigation funds.
- o Coordinated the FEMA beach re-nourishment and Mitigation Project through the Hurricane Dorian disaster declaration.
- o Work on the feasibility study and update of the Town's beach management plan,
- o Permit-required beach tilling and project monitoring.
- o Provided FEMA support related to hurricanes Matthew Irma, and Dorian.
- o Supporting the Town in procuring FDEP and USACE permits for 2023 post-Dorian project.
- o Monitoring resiliency requirements with respect to sea level rise and changes in County ordinance.
- o Advised Town on FDEP Beach Ranking criteria to better position Town's beach management strategy.
- o Met with USACE and FDEP representatives to promote the inlet-to-inlet strategy for beach management.

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

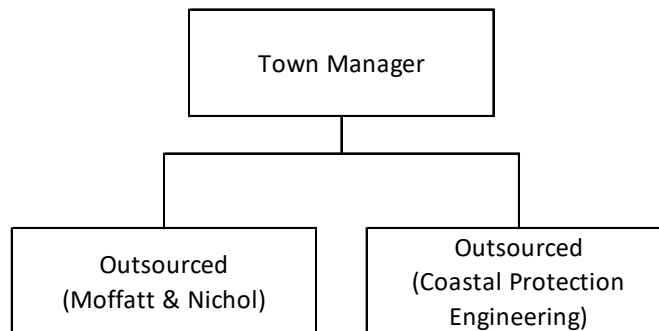
General Fund – Beach Management Department

Next Year Goals

- o Assist in construction administration and post-construction monitoring for joint beach nourishment project with the Town and Deerfield Beach.
- o Use the Boca Raton Inlet ebb shoal as a sand source via a memorandum of understanding (MOU) with The City of Boca Raton and the City of Deerfield Beach.
- o Conduct post-construction monitoring requirements related to the 2020 nourishment (Irma).
- o Design, obtain permits, and manage bidding process for new 64,000 cubic yard beach nourishment project (Hurricane Dorian), to be 75% FEMA funded.
- o Implement the recommendations from FEMA mitigation feasibility study.
- o Attend Commission meetings on a quarterly basis to provide updates on beach related projects.
- o Continue support of Town's beach program.
- o Assist in improving the Town's ranking for FDEP funding.
- o Review with Town beach-related resiliency planning.
- o Monitor neighboring projects for potential impacts on Town beach.
- o Anticipate all permitting needs to ensure compliance.

Positions – (Outsourced)

Organizational Chart



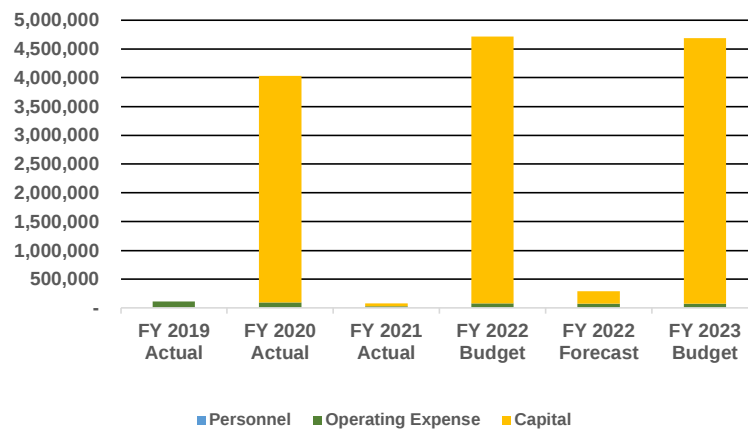
**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund – Beach Management Department

Five-Year History Summary

	Historical Data			FY 2022		FY 2023
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Annual Budget	Forecast	Annual Budget
Personnel	–	–	–	–	–	–
Operating Expense	\$111,565	\$96,361	\$24,857	\$81,000	\$71,720	\$71,000
Capital **	–	\$3,937,660	\$56,684	\$4,637,470	\$218,773	\$4,615,470
Total	\$111,565	\$4,034,021	\$81,541	\$4,718,470	\$0	\$4,600,000

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



**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Other Departments

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Finance							
Audit Services	\$ 14,186	\$ 19,500	\$ 19,500	\$ -	\$ 20,000	\$ 500	2.6%
Accounting/Financial Services	87,706	90,337	91,289	(952)	100,418	10,081	11.2%
Investment Services	9,300	10,340	9,913	427	10,340	-	0.0%
Total Finance Expense	111,192	120,177	120,702	(525)	130,758	10,581	8.8%
Fire Rescue							
Fire Service Agreement	833,021	874,672	851,212	23,460	936,333	61,661	7.0%
Fire Service Agreement - Capital	-	41,118	41,118	-	41,118	-	0.0%
Total Fire Expense	833,021	915,790	892,330	23,460	977,451	61,661	6.7%
Solid Waste Services							
Contract Services	324,560	347,869	341,782	6,088	356,597	8,728	2.5%
Total Solid Waste Expense	324,560	347,869	341,782	6,088	356,597	8,728	2.5%
Beach Management							
Eng - Deerfield Joint Project	-	55,000	55,000	-	55,000	-	0.0%
Eng - Legal Matters	-	20,000	10,720	9,280	10,000	(10,000)	-50.0%
Eng - Other	750	-	-	-	-	-	N/A
Beach Attorney	21,684	-	-	-	-	-	N/A
Beach Salvage (Boat Removal)	-	1,000	1,000	-	1,000	-	0.0%
Buoys	2,424	5,000	5,000	-	5,000	-	0.0%
Total Beach Expense	24,857	81,000	71,720	9,280	71,000	(10,000)	-12.3%
Charitable Donations							
Lighthouse Preservation	2,500	2,500	2,500	-	2,500	-	0.0%
Area. Council on Aging Contrib.	3,844	3,844	3,844	-	3,981	137	3.6%
Total Charitable Donations	6,344	6,344	6,344	-	6,481	137	2.2%
Contingency	1,212	209,655	5,119	204,536	128,127	(81,529)	-38.9%
Total Exp Before Transfer Out	1,301,186	1,680,835	1,437,997	242,838	1,670,414	(10,421)	-0.6%
Transfer Out							
To Debt Service - FEMA Loan	96,382	-	-	-	-	-	N/A
To P&Z / Code Compliance Fund	56,431	25,000	57,641	(32,641)	35,000	10,000	40.0%
To General Fund CIP	158,065	115,000	123,644	(8,644)	250,000	135,000	117.4%
Total Transfer Out	310,878	140,000	181,284	(41,284)	285,000	145,000	103.6%
Total Other Departments	\$ 1,612,064	\$ 1,820,835	\$ 1,619,281	\$ 201,554	\$ 1,955,414	\$ 134,579	7.4%

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

**General Fund - Budget Comparison
(FY2022 vs FY2023)**

	FY 2022 Budget	Incr / (Decr)	FY 2023 Budget	Comments
<u>FUNDING</u>				
Revenue				
Property Tax	\$ 5,186,503	\$ 452,400	\$ 5,638,903	4.38% net increase in taxable values.
Other Revenue	544,186	20,000	564,186	Increase in intergovernmental revenue.
Total Revenue	5,730,689	472,400	6,203,089	
Transfer In				
From Water Fund	50,000	-	50,000	No change from prior year.
Total Transfer In	50,000	-	50,000	
Total Funding	5,780,689	472,400	6,253,089	
<u>EXPENDITURES</u>				
Personnel Expenses	3,350,047	259,975	3,610,022	See next schedule for details
<u>Operating Expenses</u>				
Commission	15,900	2,250	18,150	Small increase in cost for municipal elections.
<u>Town Manager</u>				
Town Attorney	75,000	8,325	83,325	Increase in hourly rate.
Other	14,600	-	14,600	Increase in training expense.
Town Manager	89,600	8,325	97,925	No change in operating budget
<u>Town Clerk</u>				
Minutes Preparation	4,100	150	4,250	Increased budget based on FY2021 activity.
Temporary Labor	6,500	3,500	10,000	Add budget for 1st quarter (Oct - Dec).
Contracts - Other Services	4,000	3,000	7,000	
Software Maint / Support	16,065	9,248	25,313	
Other	62,667	1,500	64,167	All other minor changes
Town Clerk	93,332	17,398	110,730	No change in operating budget
<u>Police</u>				
Contracts - Other Services	29,406	(1,536)	27,870	Increase for various contracts / license renewals
Prof. Services - IT Services	5,000	2,000	7,000	
Liability & Property Insur	21,314	3,197	24,511	Contingency for increase in premiums included in FY2022
Building R&M	7,000	3,000	10,000	Increase based on expected repairs.
Fuel & Oil	28,000	22,000	50,000	Increase budget based on historical spending
Investigation Division	1,500	3,500	5,000	
Subscriptions	2,205	795	3,000	Additional memberships
Miscellaneous Services	1,500	3,500	5,000	
Other	187,254	4,500	191,754	All other minor changes
Total Police	283,179	40,956	324,135	

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

**General Fund - Budget Comparison
(FY2022 vs FY2023)**

	FY 2022 Budget	Incr / (Decr)	FY 2023 Budget	Comments
<u>Facility Services</u>				
Electricity	4,000	1,000	5,000	Increase based on expected repairs.
Liability & Property Insur.	19,446	2,917	22,363	Contingency for increase in premiums included in FY2022
R&M - Grounds	2,000	3,000	5,000	Increase based on expected repairs.
A/C Maintenance Contract	2,000	2,000	4,000	Increase based on expected repairs.
Other	100,350	-	100,350	All other minor changes
Total Facility Services	127,796	8,917	136,713	
<u>Finance</u>				
Accounting Services	90,337	10,081	100,418	budgeted CPI increase per contract.
Other	29,840	500	30,340	Increase in investment services & bank fees
Total Finance	120,177	10,581	130,758	
Fire	915,790	61,661	977,451	Added capital contribution per contract and 5% CPI increase
Solid Waste Services	347,869	8,728	356,597	4% budgeted CPI increase per contract.
<u>Beach</u>				
Eng - Legal Matters	20,000	(10,000)	10,000	Reduction in proposed beach attorney expenses.
Other	61,000	-	61,000	Reduction in proposed expense
Total Beach	81,000	(10,000)	71,000	
Charity	6,344	137	6,481	Increase in contribution amount (per June 20, 2022 letter)
Contingency	209,655	(81,529)	128,127	Net increase in contingency
Total Operating Expenses	2,290,642	67,425	2,358,067	
<u>Transfer Out</u>				
To P&Z Fund	25,000	10,000	35,000	Funding for Planning, Zoning & Code Compliance activities.
To General Fund CIP	115,000	135,000	250,000	Increase in FY 2022 capital projects/purchases.
Total Transfer Out	140,000	145,000	285,000	
Total Operating Expenditure	2,430,642	212,425	2,643,067	
Total Expenditure	5,780,689	472,400	6,253,089	

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

**General Fund - Compensation Comparison
(FY2022 vs FY2023)**

FY 2022 Budget			\$3,350,047
Compensation Changes			
<u>Rate Changes</u>			
Health (15%)	68,503		
Life/Vision/Dental (15%)	3,824		
Workers' Compensation Premiums (15%)	6,841		
FRS %	38,662		
Subtotal	117,831		
<u>Compensation Increases (Includes Benefits Impact)</u>			
Step Increase	14,161		
COLA Increase	115,413		
Subtotal	129,574		
<u>Other Changes</u>			
Increase in P/T Reserve wages	7,807		
All other wage adjustments / staffing changes compared to budget	4,763		
Subtotal	12,570		
Total Changes	259,975	→	259,975
FY 2023 Budget			\$3,610,022



**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

Special Revenue Fund - Transportation (Community Bus)

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue							
Local Option Gas Tax	\$ 31,274	\$ 30,750	\$ 28,388	\$ (2,362)	34,289	\$ 3,539	11.5%
County Transportation Revenue	71,602	81,900	60,972	(20,928)	81,900	-	0.0%
Total Revenue	102,877	112,650	89,360	(23,290)	116,189	3,539	3.1%
Use Of / (Add To) Fund Balance	-	-	-	-	-	-	N/A
Total Funding	102,877	112,650	89,360	(23,290)	116,189	3,539	3.1%
Expenditure							
Contractual Services	71,602	81,900	60,976	20,924	81,900	-	0.0%
Roadways - R&M	-	10,000	12,250	(2,250)	10,000	-	0.0%
Reserve for Future Use	-	20,750	-	20,750	24,289	3,539	17.1%
Total Expenditure	71,602	112,650	73,226	39,424	116,189	3,539	3.1%
Funding Over/(Under) Exp	31,274	-	16,134	16,134	-	-	N/A
AVAILABLE FUND BALANCE							
Opening Balance	30,696	61,971	61,971	-	78,105	16,134	26.0%
Addition To / (Use Of)	31,274	20,750	16,134	(4,616)	24,289	3,539	17.1%
Closing Balance	\$ 61,971	\$ 82,721	\$ 78,105	\$ (4,616)	\$ 102,394	\$ 19,673	23.8%

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

Special Revenue Fund - Marine Law Enforcement Grant

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue							
Grant Revenue	30,184	37,280	37,280	-	37,280	-	0.0%
Total Revenue	30,184	37,280	37,280	-	37,280	-	0.0%
Total Funding	30,184	37,280	37,280	-	37,280	-	0.0%
Expenditure							
Police Wages	30,184	37,280	37,280	-	37,280	-	0.0%
Total Expenditure	30,184	37,280	37,280	-	37,280	-	0.0%
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 2023 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 reviews & maintaining continual availability and open communication to enhance the customer experience.

Major Issues

- o Adapting inspection scheduling and routing to accommodate rapidly increasing residential construction.
- o Modifying inspection record keeping process to correspond to threshold inspections on multi-family residential project.

Current Year Highlights

- o Increased administrative staffing by adding a second full-time Permit Tech.
- o Expanded plan review work area by adding three large screen, dual monitor computer stations.
- o Increased plan review efficiency and security by keeping all work in town hall.

Next Year Goals

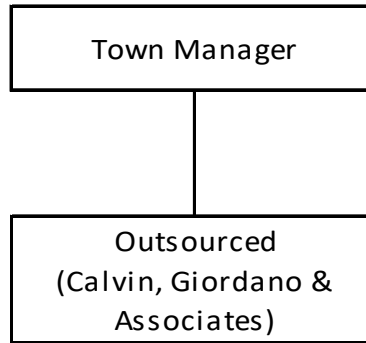
- o Implementation of complete online permitting.
- o Complete rebuild of Building Department website.
- o Continued staff development including ICC certification for Patesha Johnson, and training/mentoring for trade staff advancement.

Positions – (Outsourced)

**Town of Hillsboro Beach
Fiscal Year 2022 Budget**

Special Revenue Fund - Building Department

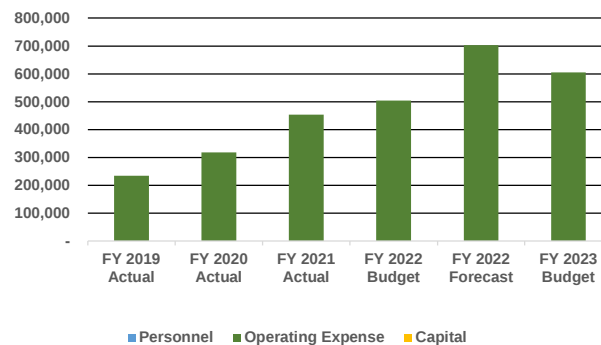
Organizational Chart



Five-Year History Summary

	Historical Data			FY 2022		FY 2023
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense *	\$234,784	\$318,547	\$453,794	\$505,000	\$703,112	\$605,000
Total	\$234,784	\$318,547	\$453,794	\$505,000	\$703,112	\$605,000

* Prior to February 12, 2018 all permitting revenue was Broward County pass-through revenue with Town having neither permitting revenue nor expense.



**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

Special Revenue Fund - Building Permitting

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue							
Building Permit Fees	\$ 500,172	\$ 500,000	\$ 699,597	\$ 199,597	\$ 600,000	\$ 100,000	20.0%
Building Administrative Fees	5,550	5,000	3,514	(1,486)	5,000	-	0.0%
Total Revenue	505,722	505,000	703,112	198,112	605,000	100,000	19.8%
Use Of / (Add To) Fund Balance	-	-	-	-	50,000	50,000	N/A
Total Funding	505,722	505,000	703,112	198,112	655,000	150,000	29.7%
Expenditures							
Building Permits - RMA	25,963	45,000	17,100	27,900	55,000	10,000	22.2%
Building Permits - CG&A	413,833	425,000	552,617	(127,617)	510,000	85,000	20.0%
Records Digitization	-	-	5,000	(5,000)	15,000	15,000	N/A
Temporary Labor	-	-	5,000	(5,000)	6,000	6,000	N/A
Credit Card Processing Fees	13,999	35,000	18,854	16,146	19,000	(16,000)	-45.7%
Building Room	-	-	-	-	50,000	50,000	N/A
Total Expenditures	453,794	505,000	598,570	(93,570)	655,000	150,000	29.7%
Funding Over/(Under) Exp.	51,927	-	104,541	104,541	-	-	N/A
AVAILABLE FUND BALANCE							
Opening Balance	-	51,927	51,927	-	156,469	104,541	201.3%
Addition To / (Use Of)	51,927	-	104,541	104,541	(50,000)	(50,000)	N/A
Closing Balance	\$ 51,927	\$ 51,927	\$ 156,469	\$ 104,541	\$ 106,469	\$ 54,541	105.0%

**Town of Hillsboro Beach
Fiscal Year 2023 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 Customer service delivery requires improvement.
- o Accuracy and clarity of information provided to zoning board.

Current Year Highlights

- o Fulfilled all functions required to carry out the planning processes in a timely manner.
- o Modified conditional use ordinance to address hotel and restaurant issues.
- o Approved conditional use for food service and liquor within restaurant and pool area at 1159 Hillsboro Mile.
- o Implemented new ordinance to require deposit from developers to pay for consultant's reviewing proposals and discussing new issues.
- o Contracted with new professional planner to assist with development proposals.
- o Review of site plan, two variances and plat note amendment approvals for the Enclave Development, a proposed 100-unit multi-family development located at 1174 to 1185 Hillsboro Mile.
- o Began process of updating Chapter 12, the Land Development Code, with respect to setbacks, allowances within setbacks with Town Commission direction.

Next Year Goals

- o Increase emphasis on customer service
 - Continue implementation of digital plan reviews and forms for development applications.
 - Standardize and formalize the development review process.
 - Revise planning documents/maps graphics.
 - Update development applications and timing of process.
 - Improve website with development process information.
- o Improvements to the Land Development Code and land development regulations –
 - Amend existing language within residential zoning districts (RS-2, RM-16, RM-30) to meet vision of Town.
 - Review average dune height and calculations regarding overall height in Town.
 - Update Town Code to be consistent with current architectural design and Florida Building Code Requirements.

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

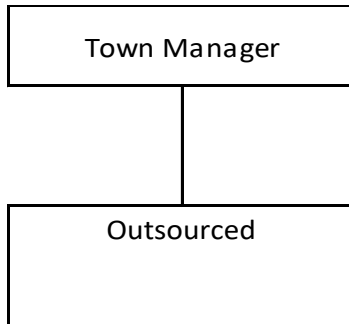
Special Revenue Fund - Planning & Zoning Department

Next Year Goals

- Implement maximum building lengths in RM zoning districts.
- Create user-friendly graphics depicting regulations.
- Revise and update definitions to be consistent with current regulations.

Positions – (Outsourced)

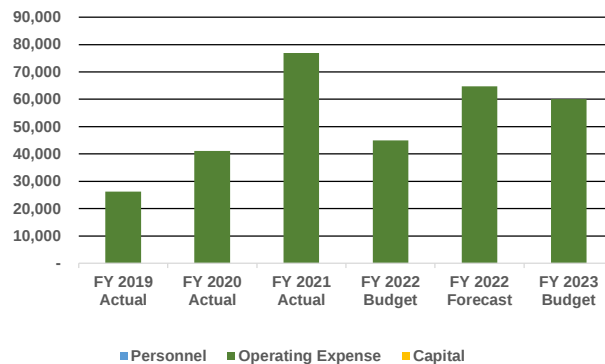
Organizational Chart



Five-Year History Summary

	Historical Data			FY 2022		FY 2023
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense *	\$26,276	\$41,115	\$76,891	\$45,000	\$64,703	\$60,000
Total	\$26,276	\$41,115	\$76,891	\$45,000	\$64,703	\$60,000

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



**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

Special Revenue Fund – Code Enforcement Department

Mission

The mission of the Code Compliance Department is to enhance 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 Roadway and private property flooding due to King Tide / sea level rise.
- o Public nuisance and property maintenance issues (i.e. landscaping maintenance; overgrowth; beach and dune maintenance)
- o Work conducted without the benefits of permits.
- o Keeping bike path and walkways free and clear of obstructions and hazards.

Current Year Highlights

- o Proactive enforcement to curb flooding on roadway and private property during King Tide events.
- o Vacation rental regulations extend to multi-family residences.
- o Trash cans, debris and overgrown landscaping in the path of bicycle and pedestrians.
- o 1205 and 1206 Hillsboro Mile (same owner) are not in compliance and the Town has an Order from the Special Magistrate allowing the town to abate, cost recovery to abate and foreclose.

Next Year Goals

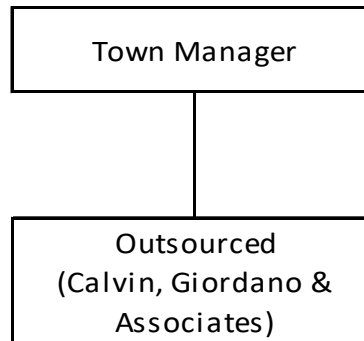
- o Proactively address work with no permit violations at residential locations with focus on multi-family locations.
- o Parking of commercial vehicles overnight along Intracoastal Waterway side of Hillsboro Mile.
- o Address landscaping growing into the bike path on the West side of A1A.
- o Address driveway, parking lots and parking areas that are in disrepair or lack of maintenance.
- o Address and monitor walkways in multifamily locations for chair and table obstructions causing a hazard.
- o Identify Vacation rentals using Town's new software and utilize resources online.

Positions – (Outsourced)

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

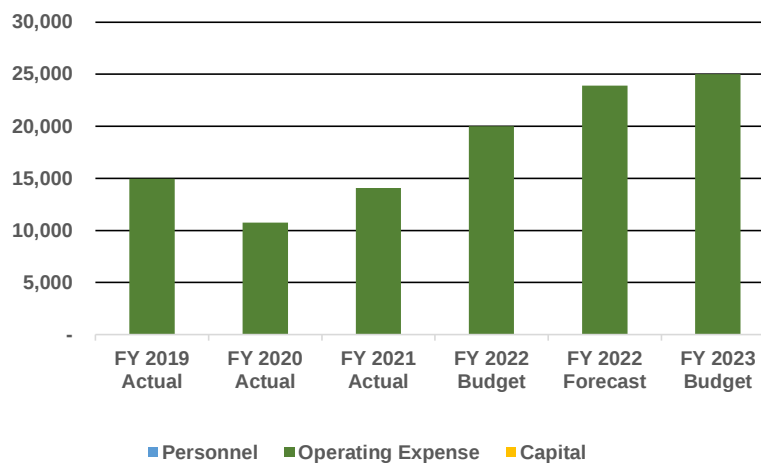
Special Revenue Fund – Code Enforcement Department

Organizational Chart



Five-Year History Summary

	Historical Data			FY 2022		FY 2023
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense	\$14,945	\$10,754	\$14,052	\$20,000	\$23,891	\$25,000
Total	\$14,945	\$10,754	\$14,052	\$20,000	\$23,891	\$25,000



**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

Special Revenue Fund - Planning & Zoning / Code Enforcement

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue							
Planning & Zoning Fees	\$ 19,613	\$ 25,000	\$ 24,525	\$ (475)	\$ 35,000	\$ 10,000	40.0%
Fire Fees	14,900	15,000	6,429	(8,571)	15,000	-	0.0%
Total Revenue	34,513	40,000	30,954	(9,046)	50,000	10,000	25.0%
Transfer In From General Fund	56,431	25,000	57,641	32,641	35,000	10,000	40.0%
Total Funding	90,943	65,000	88,594	23,594	85,000	20,000	30.8%
Expenditures							
Gen Admin - RMA	9,575	15,000	10,214	4,786	15,000	-	0.0%
Site Planning - RMA	16,025	15,000	34,500	(19,500)	20,000	5,000	33.3%
Site Planning - CGA	-	-	1,000	(1,000)	5,000	5,000	N/A
Engineering (Other)	51,291	15,000	15,149	(149)	15,000	-	0.0%
Flood Insurance Program (CRS)		-	3,840	(3,840)	5,000	5,000	N/A
Code Compliance	14,052	20,000	23,891	(3,891)	25,000	5,000	25.0%
Total Expenditures	90,943	65,000	88,594	(23,594)	85,000	20,000	30.8%
Funding Over/(Under) Exp	-	-	-	(0)	-	-	N/A
AVAILABLE FUND BALANCE							
Opening Balance	-	-	-	-	-	-	N/A
Addition To / (Use Of)	-	-	-	-	-	-	N/A
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

[This page was left intentionally blank]



Debt Service Fund

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

Debt Service Fund - FEMA Loan

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>							
Revenue							
FEMA Grant	\$ 372,471	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Revenue	372,471	-	-	-	-	-	N/A
Transfer in from General Fund	96,382	-	-	-	-	-	N/A
Use of / (Add to) Fund Balance	-	-	-	-	-	-	N/A
Total Funding	468,854	-	-	-	-	-	N/A
<u>EXPENDITURES</u>							
Expenditures							
Principal Payment	3,621,979	-	-	-	-	-	N/A
Interest Payment	50,930	-	-	-	-	-	N/A
Bank Charges	50	-	-	-	-	-	N/A
Total Expenditures	3,672,959	-	-	-	-	-	N/A
Funding Over/(Under) Exp	(3,204,106)	-	-	-	-	-	N/A
<u>AVAILABLE FUND BALANCE</u>							
Opening Balance	3,204,106	-	-	-	-	-	N/A
Addition To / (Use Of)	(3,204,106)	-	-	-	-	-	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 2023 Budget**

General Fund - Capital Improvement Program (CIP)

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Beach Renourishment							
<u>FUNDING</u>							
Revenue							
Grant Revenue	\$ -	\$ 4,066,845	\$ 218,803	\$ (3,848,042)	\$ 4,049,845	\$ (17,000)	-0.4%
Total Revenue	-	4,066,845	218,803	(3,848,042)	4,049,845	(17,000)	-0.4%
Loans							
Bank Loan	-	570,625	-	(570,625)	565,625	(5,000)	-0.9%
Loans	-	570,625	-	(570,625)	565,625	(5,000)	-0.9%
Transfer From General Fund	56,684	-	-	-	-	-	N/A
Total Funding	56,684	4,637,470	218,803	(4,418,667)	4,615,470	(22,000)	-0.5%
<u>EXPENDITURES</u>							
Engineering - Monitoring	51,214	57,000	57,000	-	75,000	18,000	31.6%
Engineering - Qtrly Reporting	-	10,000	10,000	-	10,000	-	0.0%
Beach Tilling / Scarp Removal	-	5,470	5,500	(30)	5,470	-	0.0%
Beach Salvage (Boat Removal)	5,470	-	-	-	-	-	N/A
Engineering - FY2022 Project	-	365,000	146,303	218,697	225,000	(140,000)	-38.4%
Construction - FY2022 Project	-	4,200,000	-	4,200,000	4,300,000	100,000	2.4%
Total Expenditures	56,684	4,637,470	218,803	4,418,667	4,615,470	(22,000)	-0.5%
Funding Over/(Under) Expend.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Capital Improvement Program (CIP)

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Miscellaneous							
<u>FUNDING</u>							
Loans							
Bank Loan	-	-	-	-	-	-	N/A
Loans	-	-	-	-	-	-	N/A
Transfer From General Fund	101,610	115,000	123,644	8,644	250,000	135,000	117.4%
Total Funding	189,006	115,000	123,644	8,644	250,000	135,000	117.4%
<u>EXPENDITURES</u>							
Underground Utility Project	7,813	15,000	15,000	-	50,000	35,000	233.3%
Police Car	48,644	40,000	48,644	(8,644)	100,000	60,000	150.0%
Police Equipment	72,534	-	-	-	-	-	N/A
Town Hall Renovation	30,299	60,000	60,000	-	-	(60,000)	-100.0%
Commission Chambers- MODS	-	-	-	-	50,000	50,000	N/A
Boat Engines	-	-	-	-	50,000	50,000	N/A
Total Expenditures	189,006	115,000	123,644	(8,644)	250,000	135,000	117.4%
Funding Over/(Under) Expend.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Capital Improvement Program (CIP)

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Total							
<u>FUNDING</u>							
Revenue							
Grant Revenue	\$ 64,995	\$ 4,066,845	\$ 218,803	\$ (3,848,042)	\$ 4,049,845	\$ (17,000)	-0.4%
Insurance Reimbursement	22,401	-	-	-	-	-	N/A
Total Revenue	87,396	4,066,845	218,803	(3,848,042)	4,049,845	(17,000)	-0.4%
Loans							
Beach Nourishment	-	570,625	-	(570,625)	565,625	(5,000)	-0.9%
Loans	-	570,625	-	(570,625)	565,625	(5,000)	-0.9%
Transfer In							
Beach Nourishment	56,684	-	-	-	-	-	N/A
Miscellaneous	101,610	115,000	123,644	8,644	250,000	135,000	117.4%
Total Transfer In	158,295	115,000	123,644	8,644	250,000	135,000	117.4%
Total Funding	245,691	4,752,470	342,446	(4,410,024)	4,865,470	113,000	2.4%
<u>EXPENDITURES</u>							
Expenditures							
Beach Nourishment	56,684	4,637,470	218,803	4,418,667	4,615,470	(22,000)	-0.5%
Miscellaneous	189,006	115,000	123,644	(8,644)	250,000	135,000	117.4%
Total Expenditures	245,691	4,752,470	342,446	4,410,024	4,865,470	113,000	2.4%
Funding Over/(Under) Expend.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Capital Improvement Program (CIP)

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Total							
<u>FUNDING</u>							
Revenue							
Grant Revenue	\$ 64,995	\$ 4,066,845	\$ 218,803	\$ (3,848,042)	\$ 4,049,845	\$ (17,000)	-0.4%
Insurance Reimbursement	22,401	-	-	-	-	-	N/A
Total Revenue	87,396	4,066,845	218,803	(3,848,042)	4,049,845	(17,000)	-0.4%
Loans							
Beach Nourishment	-	570,625	-	(570,625)	565,625	(5,000)	-0.9%
Loans	-	570,625	-	(570,625)	565,625	(5,000)	-0.9%
Transfer In							
Beach Nourishment	56,684	-	-	-	-	-	N/A
Miscellaneous	101,610	115,000	123,644	8,644	250,000	135,000	117.4%
Total Transfer In	158,295	115,000	123,644	8,644	250,000	135,000	117.4%
Total Funding	245,691	4,752,470	342,446	(4,410,024)	4,865,470	113,000	2.4%
<u>EXPENDITURES</u>							
Expenditures							
Beach Nourishment	56,684	4,637,470	218,803	4,418,667	4,615,470	(22,000)	-0.5%
Miscellaneous	189,006	115,000	123,644	(8,644)	250,000	135,000	117.4%
Total Expenditures	245,691	4,752,470	342,446	4,410,024	4,865,470	113,000	2.4%
Funding Over/(Under) Expend.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

[This page was left intentionally blank]



Water Fund - Operations

**Town of Hillsboro Beach
Fiscal Year 2023 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 Currently developing scope of work and budget for a Underground Utility Contractor to provide Town with assistance on an “as needed basis” for future water breaks with Piggyback Contract.
- o Expansion of current clearwell reservoir located at water plant.
- o Addition of VFD's on well motors to lower energy consumption and improve treatment.
- o Retrofit Sensus water meters with temporary direct read meters to continue accurate billing until Sensus meter registers can become available. (FY2023)
- o Water Loss over 10% due to Sensus meter registers dying & under estimating water usage.

Current Year Highlights

- o New Chlorine pumps installed, programmed, and working. (FY2023)
- o New Pump House Roof Completed. (FY2023)
- o Electronic meter reading system completed.
- o **Received 2021 FDEP Plant Excellency Award Small Water Systems Category for the Southeast District.**

Next Year Goals

- o Complete the Variable Frequency Drives (VFDs) additions on well motors.
- o Initiate the clearwell expansion project.

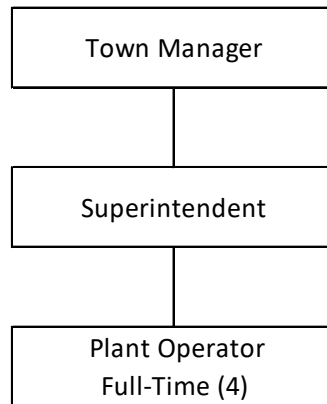
**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

Water Department

Positions

Position	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Full-Time					
Superintendent	1	1	1	1	1
Plant Operator	3	4	4	4	3
Distribution Operator – Level 3	1	0	0	0	1
Total – Full-Time	5	5	5	5	5
Part-Time					
Plant Operator	1	1	1	0	0
Total – Part-Time	1	1	1	0	0
Total	6	6	6	5	5

Organizational Chart



**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

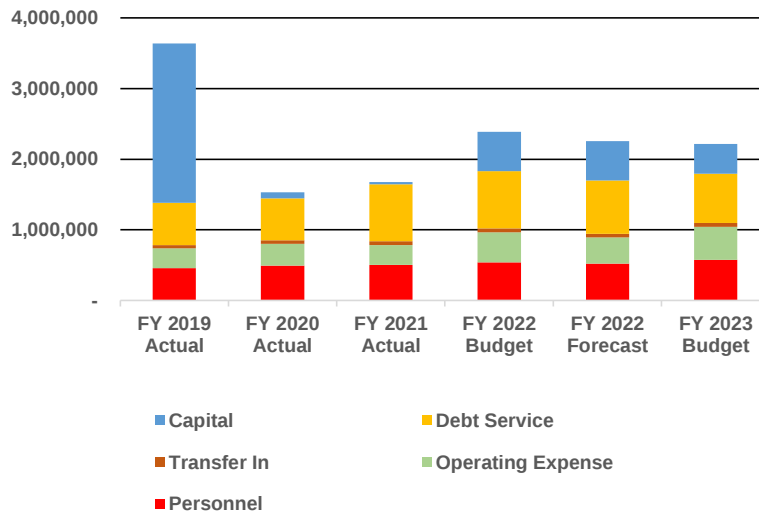
Water Department

Five-Year History Summary

	Historical Data			FY 2022		FY 2023
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Annual Budget	Forecast	Annual Budget
Personnel Expenses	459,030	496,874	504,847	540,678	523,316	578,312
Operating Expenses	278,439	304,547	281,398	426,879	371,311	466,522
Transfers Out	50,000	50,000	50,000	50,000	50,000	50,000
Debt Service Expenses *	593,661	593,661	810,305	811,446	754,532	697,618
Total Before Capital	1,381,130	1,445,082	1,646,550	1,829,003	1,669,159	1,792,452
Capital **	2,258,369	87,310	31,371	559,239	517,513	610,000
Total	\$3,639,499	\$1,532,392	\$1,677,921	\$2,388,242	\$2,186,672	\$2,217,452

* Debt Service expenses recorded in separate Debt Service Fund.

** Capital recorded in Water Capital Improvement Program Fund.



**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

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

Description	FY2022			FY2023		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Revenue	\$ 1,463,279	\$ 1,368,036	\$ (95,243)	\$ 1,385,002	\$ (78,277)	-5.3%
Use / (Add To) Fund Balance	-	(35,736)	(35,736)	-	-	N/A
Total Funding	1,463,279	1,332,301	(130,979)	1,385,002	(78,277)	-5.3%
<u>EXPENDITURES</u>						
Personnel Expense	540,678	523,316	17,362	578,312	37,634	7.0%
Operating Expense	426,879	371,311	55,568	466,522	39,642	9.3%
Transfer Out	495,722	437,673	58,049	340,168	(155,554)	-31.4%
Total Expenditures	1,463,279	1,332,301	130,979	1,385,002	(78,277)	-5.3%
<u>AVAILABLE FUND BALANCE</u>						
Opening Balance	1,765,268	1,765,268	-	1,801,004	35,736	2.0%
(Use) / Add To Fund Balance	-	35,736	35,736	-	-	N/A
Closing Balance	\$ 1,765,268	\$ 1,801,004	\$ 35,736	\$ 1,801,004	\$ 35,736	2.0%
Closing Bal % Of Total Exp	120.6%	135.2%	14.5%	130.0%	9%	N/A

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

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

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>							
Revenue							
Base Water Fees	\$ 471,492	\$ 472,000	\$ 471,698	\$ (302)	\$ 472,000	\$ -	0.0%
Usage Water Fees	853,981	885,502	832,049	(53,453)	848,690	(36,812)	-4.2%
Water Service Revenue	1,325,473	1,357,502	1,303,747	(53,755)	1,320,690	(36,812)	-2.7%
WATER MISCELLANEOUS							
Miscellaneous Revenues	7,246	5,500	12,347	6,847	7,500	2,000	36.4%
Sprint Spectrum Cell Tower	65,675	39,843	-	(39,843)	-	(39,843)	-100.0%
T-Mobile Cell Tower	33,645	34,434	34,434	(0)	35,812	1,377	4.0%
Hillsboro Inlet	6,000	6,000	6,000	-	6,000	-	0.0%
Interest	20,851	25,000	11,507	(13,493)	20,000	(5,000)	-20.0%
Net Incr / (Decr) In FMV-Invest	(8,950)	(5,000)	-	5,000	(5,000)	-	0.0%
Total Other Revenue	124,468	105,777	64,289	(41,488)	64,312	(41,465)	-39.2%
						-	
Total Revenue	1,449,941	1,463,279	1,368,036	(95,243)	1,385,002	(78,277)	-5.3%
Use / (Add To) Net Assets	-	-	(35,736)	(35,736)	-	-	N/A
Total Funding	1,449,941	1,463,279	1,332,301	(130,979)	1,385,002	(78,277)	-5.3%
<u>EXPENSES</u>							
Expense							
Personal Services							
Salaries	330,396	348,622	337,898	10,723	372,190	23,568	6.8%
Overtime	22,038	25,000	27,697	(2,697)	25,000	-	0.0%
Sick Leave Cash Out	8,085	8,065	5,736	2,329	5,745	(2,320)	-28.8%
Vacation Leave Cash Out	18,655	15,188	16,813	(1,625)	17,235	2,048	13.5%
Employee Award	1,000	-	-	-	-	-	N/A
FICA	28,343	29,199	30,476	(1,277)	30,824	1,625	5.6%
Florida Retirement System	35,892	42,942	40,603	2,338	50,042	7,100	16.5%
Health and Life Insurance	52,574	61,053	53,833	7,220	64,363	3,310	5.4%
Workers' Comp Insurance	7,864	10,110	10,259	(149)	12,413	2,302	22.8%
Unemployment Compensation	-	500	-	500	500	-	0.0%
Total Personal Services	504,847	540,678	523,316	17,362	578,312	37,634	7.0%

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

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

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Operating Expenses							
Audit Services	12,004	16,500	16,500	-	16,500	-	0.0%
Contracts - Other Services	-	750	750	-	750	-	0.0%
Postage	312	1,000	1,000	-	1,000	-	0.0%
Telephone Service	7,629	7,300	7,795	(495)	7,800	500	6.8%
Electricity	53,115	54,000	58,587	(4,587)	58,750	4,750	8.8%
Liability and Property Insurance	48,858	44,634	42,827	1,807	51,329	6,695	15.0%
Maint - Distribution System	4,398	7,500	7,500	-	7,500	-	0.0%
Maint - Bldgs / Grounds	12,720	15,000	15,000	-	15,000	-	0.0%
Maint - SCADA system	-	10,000	10,000	-	10,000	-	0.0%
Repair & Maint - Equip	21,956	32,000	32,000	-	32,000	-	0.0%
Tools and Equipment	1,134	1,000	1,830	(830)	1,000	-	0.0%
Advertising	-	1,000	1,000	-	1,000	-	0.0%
Licenses & Permits	2,872	5,400	5,400	-	5,400	-	0.0%
Office Supplies	1,330	1,500	1,500	-	1,500	-	0.0%
Computer Expense	7,378	6,000	6,000	-	6,500	500	8.3%
Uniform Supplies	6,605	6,000	6,808	(808)	6,000	-	0.0%
Fuel and Oil	4,141	5,000	5,064	(64)	6,500	1,500	30.0%
Sand Change	9,690	8,000	8,000	-	10,000	2,000	25.0%
Filter Sand Excavation	-	17,500	17,500	-	17,500	-	0.0%
Chemicals - Water Treatment	82,016	85,000	85,000	-	85,000	-	0.0%
Lab Test Analysis & Supplies	4,962	9,000	9,000	-	9,000	-	0.0%
Subscriptions and Memberships	279	500	2,250	(1,750)	2,645	2,145	429.0%
Contingency	-	92,295	30,000	62,295	113,848	21,552	23.4%
Total Operating Expenses	281,398	426,879	371,311	55,568	466,522	39,642	9.3%
Net Operating Income	786,245	967,557	894,627	(38,206)	1,044,834	77,276	8.0%
Total Expenses Before Trf. Out	786,245	967,557	894,627	72,930	1,044,834	77,276	8.0%
Transfer Out							
To General Fund	50,000	50,000	50,000	-	50,000	-	0.0%
To Water Debt Service	403,996	403,996	347,082	56,914	290,168	(113,828)	-28.2%
To Water CIP	31,370	41,726	40,591	1,135	-	(41,726)	-100.0%
Total Transfer Out	485,367	495,722	437,673	58,049	340,168	(155,554)	-31.4%
Total Expenses	1,271,611	1,463,279	1,332,301	130,979	1,385,002	(78,277)	-5.3%
Funding Over/(Under) Exp	\$ 178,330	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

[This page was left intentionally blank]



Water Fund - Debt Service

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

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

Description	FY2022			FY2023		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Revenue	\$ 346,700	\$ 346,700	\$ -	\$ 346,700	\$ -	0.0%
Transfer In	403,996	347,082	(56,914)	290,168	(113,828)	-28.2%
Use / (Add To) Fund Balance	60,750	60,750	-	60,750	-	0.0%
Total Funding	811,446	754,532	(56,914)	697,618	(113,828)	-14.0%
<u>EXPENSES</u>						
Expense	811,446	754,532	56,914	697,618	(113,828)	-14.0%
Total Expenses	811,446	754,532	56,914	697,618	(113,828)	-14.0%
<u>AVAILABLE FUND BALANCE</u>						
Opening Balance	878,907	878,907	-	818,157	(60,750)	-6.9%
(Use) / Add To Fund Balance	(60,750)	(60,750)	-	(60,750)	-	N/A
Closing Balance	\$ 818,157	\$ 818,157	\$ -	\$ 757,407	\$ (60,750)	-7.4%

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

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

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Water Plant Renovation Loan							
<u>FUNDING</u>							
Transfer From Water Fund	\$ 403,996	\$ 403,996	\$ 347,082	\$ (56,914)	\$ 290,168	\$ (113,828)	-28.2%
Total Funding	403,996	403,996	347,082	(56,914)	290,168	(113,828)	-28.2%
<u>EXPENSES</u>							
Principal Payments	323,989	331,877	274,963	56,914	224,055	(107,822)	-32.5%
Interest Payments	79,690	72,119	72,119	(0)	66,114	(6,005)	-8.3%
Total Debt Service	403,679	403,996	347,082	56,914	290,168	(113,828)	-28.2%
Funding Over/(Under) Expenses	\$ 318	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Water Main Renovation Loan							
<u>FUNDING</u>							
Revenue							
Water Surcharge	\$ 347,182	\$ 346,700	\$ 346,700	\$ -	\$ 346,700	\$ -	0.0%
Total Revenue	347,182	346,700	346,700	-	346,700	-	0.0%
Use Of / (Add To) Fund Balance	59,445	60,750	60,750	-	60,750	-	0.0%
Total Funding	406,627	407,450	407,450	-	407,450	-	0.0%
<u>EXPENSES</u>							
Principal Payments	341,079	337,235	337,235	-	341,294	4,059	1.2%
Interest Payments	65,548	70,215	70,215	-	66,156	(4,059)	-5.8%
Total Debt Service	406,627	407,450	407,450	-	407,450	-	0.0%
Funding Over/(Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

[This page was left intentionally blank]

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, 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 2023 Budget**

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

Description	FY2022			FY2023		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Revenue	\$ 517,513	\$ 517,513	\$ -	\$ 425,000	\$ (92,513)	-17.9%
Transfer In	41,726	41,726	-	-	(41,726)	-100.0%
Use / (Add To) Fund Balance	-	-	-	-	-	N/A
Total Funding	559,239	559,239	-	425,000	(134,239)	-24.0%
<u>EXPENSES</u>						
Expenses	559,239	559,239	-	425,000	(134,239)	-24.0%
Total Expenses	559,239	559,239	-	425,000	(134,239)	-24.0%
<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 2023 Budget**

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

Description	FY2021	FY2022			FY2023		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>							
Revenue							
Grant Revenue	\$ -	\$ 503,859	\$ 503,859	\$ -	\$ 425,000	\$ (78,859)	-15.7%
Insurance Reimbursement	-	13,654	13,654	-	-	(13,654)	-100.0%
Total Revenue	-	517,513	517,513	-	425,000	(92,513)	-17.9%
Transfer From Water Fund	31,371	41,726	41,726	-	-	(41,726)	-100.0%
Total Funding	31,371	559,239	559,239	-	425,000	(134,239)	-24.0%
<u>EXPENSES</u>							
Well Rehabilitation	-	120,000	120,000	-	180,000	60,000	50.0%
Storage Tank	-	100,000	100,000	-	150,000	50,000	50.0%
Total Plant Project	-	220,000	220,000	-	330,000	110,000	50.0%
Repair & Renewal	9,171	65,000	65,000	-	65,000	-	0.0%
Mobile Home Repairs	-	30,000	30,000	-	-	(30,000)	-100.0%
Truck	-	40,000	40,000	-	-	(40,000)	-100.0%
Roof - Pump House	22,200	-	-	-	-	-	N/A
Perimeter Fence	-	30,000	30,000	-	30,000	-	0.0%
AIA Design/Relocation	-	174,239	174,239	-	-	(174,239)	-100.0%
New Office /Employee Room	-	-	-	-	-	-	N/A
Total Expenses	31,371	559,239	559,239	-	425,000	(134,239)	-24.0%
Funding Over/(Under) Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

[This page was left intentionally blank]

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 2023 Budget**

General Fund - Five Year Capital Improvement Program (CIP)

Description	FY2022 Forecast	Five Year Plan					Total
		FY2023	FY2024	FY2025	FY2026	FY2027	
<u>Funding</u>							
Revenue							
Grant Revenue	\$ 218,773	\$ 4,049,845	\$ -	\$ -	\$ -	\$ -	\$ 4,049,845
Contributions	-	-	2,250,000	2,250,000	-	-	4,500,000
Total Revenue	218,773	4,049,845	2,250,000	2,250,000	-	-	8,549,845
Loans							
Bank Loan	-	565,625	3,750,000	-	-	-	4,315,625
Loans	-	565,625	3,750,000	-	-	-	4,315,625
Transfer From General Fund	123,644	250,000	65,000	100,000	-	100,000	515,000
Total Funding	342,416	4,865,470	6,065,000	2,350,000	-	100,000	13,380,470
<u>Expenditures</u>							
Beach							
Beach Engineering - Monitoring	57,000	75,000	-	-	-	-	75,000
Beach Engineering - Qtrly Reporting	10,000	10,000	-	-	-	-	10,000
Beach Tilling / Scarp Removal	5,470	5,470	-	-	-	-	5,470
Beach Engineering	146,303	225,000	-	-	-	-	225,000
Beach Nourishment	-	4,300,000	-	-	-	-	4,300,000
Total Beach	218,773	4,615,470	-	-	-	-	4,615,470
Other Projects / Purchases							
Underground Utility Project	15,000	50,000	6,000,000	2,250,000	-	-	8,300,000
Police Car	48,644	100,000	-	100,000	-	100,000	300,000
Commission Chambers - MODs	-	50,000	-	-	-	-	50,000
Town Hall Renovation	60,000	-	-	-	-	-	-
Boat Engines (2)	-	50,000	-	-	-	-	50,000
Roof - Police Building	-	-	65,000	-	-	-	65,000
Total Other Projects / Purchases	123,644	250,000	6,065,000	2,350,000	-	100,000	8,765,000
Total Expenditures	\$ 342,416	\$ 4,865,470	\$ 6,065,000	\$ 2,350,000	\$ -	\$ 100,000	\$ 13,380,470

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

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

Name: Beach Engineering –Monitoring
Amount: \$75,000 (Engineering)
Fiscal Year: FY 2023
Description: Post-monitoring compliance - Physical / Biological (annual)
Funding Source: 100% reimbursable from FEMA.

Name: Beach Engineering – Quarterly Reporting
Amount: \$10,000 (Engineering)
Fiscal Year: FY 2023
Description: Quarterly Reporting (Matthew, Irma)
Funding Source: 100% reimbursable from FEMA.

Name: Beach Tilling / Scarp Removal
Amount: \$5,470
Fiscal Year: FY 2023
Description: Annual Tilling and Scarp Removal
Funding Source: 100% reimbursable from FEMA.

Name: Beach Nourishment (Dorian)
Amount: \$225,000 (Engineering)
Fiscal Year: FY 2023
Description: Dorian Beach Mitigation project.

Amount: \$4,300,000 (Construction)
Fiscal Year: FY 2023
Description: Dorian Beach Mitigation project.
Funding Source: 87.5% - FEMA / State / Bank Loan.

Name: Underground Utility Project
Amount: \$8,300,000
Fiscal Year: FY 2023 (\$50,000), FY 2024 (\$6,000,000), FY 2025 (\$2,250,000)
Description: Undergrounding of Overhead Utility Facilities
Funding Source: Contributions / General Fund / Bank Loan

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

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

Name: Police Car & Equipment
Amount: \$300,000 (net after trade-in)
Fiscal Year: FY 2023 (\$100,000), FY 2025 (\$100,000), FY 2027 (\$100,000)
Description: Two vehicles will be replaced each fiscal year.
Funding Source: General Fund

Name: Commission Chambers - Modifications
Amount: \$50,000
Fiscal Year: FY 2023
Description: Modifications to Town Commission Chambers
Funding Source: General Fund

Name: Police Boat Engines
Amount: \$50,000
Fiscal Year: FY 2023
Description: Purchase and replace (2) two boat engines
Funding Source: General Fund

Name: Police Building Roof
Amount: \$65,000
Fiscal Year: FY 2024
Description: Replacement of tile roof on Police building (including Community Room annex) to make it consistent with Town Hall and in response to cracked tiles in current roof.
Funding Source: General Fund

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 2023 Budget**

Water Fund - Five Year Capital Improvement Program (CIP)

Description	FY2022 Forecast	Five Year Plan					Total
		FY2023	FY2024	FY2025	FY2026	FY2027	
<u>FUNDING</u>							
Revenue							
Grant Revenue	\$ 503,859	\$ 425,000	\$ 78,859	\$ -	\$ -	\$ -	\$ 503,859
Insurance Reimbursement	13,654	-	-	-	-	-	-
Total Revenue	517,513	425,000	78,859	-	-	-	503,859
Loans							
State - Plant Expansion	-	-	485,000	-	-	-	485,000
Total Loans	-	-	485,000	-	-	-	485,000
Water Fund Transfer In	-	-	56,141	95,000	135,000	95,000	381,141
Total Funding	517,513	425,000	620,000	95,000	135,000	95,000	1,370,000
<u>EXPENSES</u>							
Well Rehab	120,000	180,000	-	-	-	-	180,000
Storage Reservoir	100,000	150,000	-	-	-	-	150,000
Total	220,000	330,000	-	-	-	-	330,000
Repair & Renewal	65,000	65,000	65,000	65,000	65,000	65,000	325,000
Mobile Home Repair	30,000	-	-	-	-	-	-
Truck	40,000	-	40,000	-	40,000	-	80,000
Perimeter Fence Rehab	30,000	30,000	30,000	30,000	30,000	30,000	150,000
Main Replacement	-	-	300,000	-	-	-	300,000
AIA Design/Relocation	174,239	-	-	-	-	-	-
New Office /Employee Room	-	-	185,000	-	-	-	185,000
Total Expenses	\$ 559,239	\$ 425,000	\$ 620,000	\$ 95,000	\$ 135,000	\$ 95,000	\$ 1,370,000

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

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

Name: Well Rehabilitation
Amount: \$180,000
Fiscal Year: FY 2023
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: Grant Revenue

Name: Storage Reservoir – Finished Water
Amount: \$150,000
Fiscal Year: FY 2023
Description: 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.
Funding Source: Grant Revenue

Name: Repair & Renewal
Amount: \$65,000 per year – Five Years
Fiscal Year: FY 2023 – FY 2027
Description: 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.
Funding Source: Grant Revenue / Water Fund

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

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

Name: Truck
Amount: \$80,000
Fiscal Year: FY 2024; FY 2026: 40,000 Per Year
Description: Replacement of vehicles.
Funding Source: Water Fund

Name: Perimeter Fence
Amount: FY 2023 – FY 2027: \$30,000 Per Year
Fiscal Year: FY 2022 – FY 2026
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 / Grant Revenue

Name: Water Line Relocation – NE 36th Street Bridge
Amount: \$300,000
Fiscal Year: FY 2024
Description: 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 36th Street in Lighthouse Point. The Town has been advised by Lighthouse Point this bridge is scheduled for replacement in FY 22 or FY 23, which will require relocating this water main.
Funding Source: State Revolving Loan

Name: New Office / Employee Room
Amount: \$185,000
Fiscal Year: FY 2023
Description: Plant functions are currently spread out in various structures, including a trailer, none of which are strongly reinforced for hurricane conditions. The construction of a main structure for office, lab and staff support functions (eating, showering at the end of shifts, etc.) designed to withstand severe hurricane conditions is deemed to be important.
Funding Source: State Revolving Loan



Debt Service Schedule

**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

Debt Service Schedule

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	Beyond
<u>Water Plant</u>									
Principal	274,963	224,055	229,510	235,098	240,821	246,684	252,691	258,842	1,099,941
Interest	72,119	66,114	60,659	55,071	49,347	43,484	37,478	31,326	60,732
Total	347,082	290,168	290,168	290,168	290,168	290,168	290,168	290,168	1,160,673
<u>Water Distribution System</u>									
Principal	344,015	341,294	345,321	349,396	353,519	357,690	361,911	366,182	3,131,131
Interest	63,435	66,156	62,129	58,054	53,931	49,760	45,539	41,268	211,994
Total	407,450	407,450	407,450	407,450	407,450	407,450	407,450	407,450	3,343,125
<u>Combined Debt Service</u>									
Principal	618,978	565,349	574,831	584,494	594,340	604,375	614,602	625,024	4,231,072
Interest	135,555	132,270	122,787	113,125	103,278	93,244	83,016	72,594	272,726
Total	\$ 754,532	\$ 697,618	\$ 697,618	\$ 697,618	\$ 697,618	\$ 697,618	\$ 697,618	\$ 697,618	\$ 4,503,798

Loan Source:

Original Principal Amount:

Total Principal Remaining:

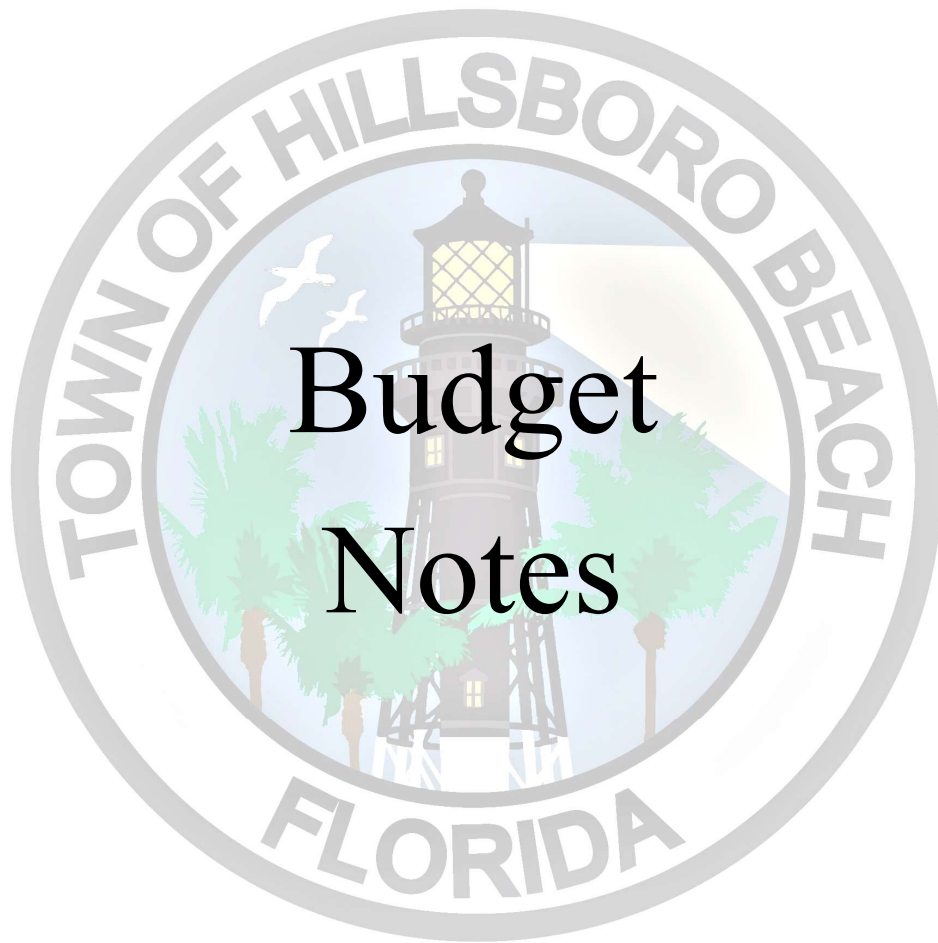
Total Payments Remaining:

Interest %:

Duration of Loan:

Last Payment Date:

Water Plant	Water Distribution
FDEP SRF	FDEP SRF
\$5,352,305	\$7,306,728
\$2,897,665	\$5,606,444
\$3,336,936	\$6,195,275
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 2023 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	\$5,849,406
	Account Total:	\$5,849,406

Tax Receipts - Discounts

Broward County Tax Collector	Early payment discounts and Value Board Adjustment adjustments	(\$213,503)
	Account Total:	(\$213,503)

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	\$250,000
	Account Total:	\$250,000

Local Communications Tax

State Dept of Revenue	Uniform tax on communications collected by State	\$25,000
	Account Total:	\$25,000

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	\$46,500
	Account Total:	\$46,500

Alcoholic Beverage License

State Dept of Revenue	Town's share of State Alcoholic License fees	\$636
	Account Total:	\$636

Half-Cent Sales Tax

State Dept of Revenue	Town's share of State Sales Tax	\$135,000
	Account Total:	\$135,000

FINES AND FORFEITURES

Fines

Broward County Courts	Town's share of local traffic ticket fines	\$2,000
	Account Total:	\$2,000

Seizures and Forfeitures

Various Agencies	Town's share of seizures resulting from criminal prosecutions	\$50
	Account Total:	\$50

**Town of Hillsboro Beach
FY 2023 Budget Notes
General Fund - Funding Sources (Revenue)**

Account Name / Source Name	Description / Purpose	Budgeted Amount
MISCELLANEOUS REVENUE		
Miscellaneous Revenue		
Various	Various small charges, rebates and refunds	\$3,000
Account Total:		\$3,000
Miscellaneous Revenue - Police Reimbursement		
DEA	Reimbursement for Task Force expenses	\$50,000
Account Total:		\$50,000
Lien Search Fee		
Lien Search Firms	Town's fee to perform utility status and property lien searches	\$20,000
Account Total:		\$20,000
INTEREST INCOME		
Interest Income		
Investment Firms & Banks	Interest income from investment and bank accounts	\$35,000
Account Total:		\$35,000
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

**Town of Hillsboro Beach
FY 2023 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.	\$28,800
	Account Total:	\$28,800
Salaries		
Payroll	Base compensation for the regular work week.	\$2,103,185
	Account Total:	\$2,103,185
Car Allowance		
Payroll	Town Manager compensation for extensive use of personal vehicle to conduct Town business.	\$4,200
	Account Total:	\$4,200
Paid Holidays		
Payroll	Compensation to Police officers related to working on holidays	\$53,992
	Account Total:	\$53,992
Overtime		
Payroll	Compensation for non-exempt employees working in excess of normal work week	\$55,000
	Account Total:	\$55,000
Vacation Leave Cash Out		
Payroll	Payments for unused vacation time.	\$3,755
	Account Total:	\$3,755
Sick Leave		
Payroll	Payments for unused sick time.	\$33,000
	Account Total:	\$33,000
Incentive Pay		
Payroll	Payment to Police officers for education accomplishments	\$17,680
	Account Total:	\$17,680
Transfer To Marine Law Enforcement Fund		
Payroll	Transfer of Police compensation to Special Revenue Fund to offset matching Marine Law Enforcement Grant	(\$37,280)
	Account Total:	(\$37,280)
FICA		
IRS	Town Social Security and Medicare payments on employee compensation	\$173,068
	Account Total:	\$173,068
Florida Retirement System		
FRS	Pension plan payments to the Florida Retirement System	\$551,402
	Account Total:	\$551,402

**Town of Hillsboro Beach
FY 2023 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	\$566,511
Account Total:		\$566,511
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	\$776
Account Total:		\$776
Workers Compensation Insurance		
TBD	Insurance to cover work-related injuries, medical expense and lost income	\$52,434
Account Total:		\$52,434
Unemployment Compensation		
State of Florida	Payment to fund State unemployment compensation payments	\$1,250
Account Total:		\$1,250

**Town of Hillsboro Beach
FY 2023 Budget Notes
General Fund - Town Commission Department**

Account Name / Vendor Name		Budgeted Amount
Description / Purpose		
OPERATING EXPENSES		
Election Fees		
County Supervisor of Elections	Supervisory fees for conducting Town election	\$3,900
Account Total:		\$3,900
Conferences / Seminars		
Various	2 commissioners to attend Florida League of Cities	\$3,000
Various	2 commissioners to attend Broward Days in Tallahassee	\$3,000
Account Total:		\$6,000
Broward League of Cities - Annual Event		
Broward League of Cities	Board of Directors Meeting (January 2023)	\$1,750
Broward League of Cities	Sponsorship/Tickets for annual event	\$3,000
Account Total:		\$4,750
Mayor / Commission Expense		
Various	Miscellaneous expenses for Commission.	\$3,500
Account Total:		\$3,500

**Town of Hillsboro Beach
FY 2023 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	\$83,325
Account Total:			\$83,325
Professional Services - IT Services			
Node0		Monthly Fee	\$3,600
TBD		Other	\$5,500
Account Total:			\$9,100
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	\$3,500
Account Total:			\$3,500

**Town of Hillsboro Beach
FY 2023 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	\$1,195
	Account Total:	\$3,000
Professional Service - Digitizing records		
TBD	Scanning Town records	\$15,000
	Account Total:	\$15,000
Temporary Labor		
TBD	Temp services for Administrative Assistant Position	\$6,500
	Account Total:	\$6,500
Contracts - Other Services		
Infinisource	FBA Monthly Administration Fee (\$80/month)	\$960
Vital Records Control	Contracted Storage and Services (\$50/month)	\$600
TBD	All other	\$5,440
	Account Total:	\$7,000
Contracts - Minutes Preparation		
Prototype	Minutes preparation	\$4,250
	Account Total:	\$4,250
Software Maint / Support		
DCR Recording Software	DCR maintenance (\$94.17 / month)	\$1,130
NextRequest	Records Request Software	\$8,250
MuniCode	MuniDocs	\$350
Civic Clerk	Agenda Management System - Annual Renewal	\$3,240
Laserfiche	Annual maintenance	\$2,370
TBD	Electronic Candidate Campaign Finance Reporting	\$225
TBD	Intranet	\$3,308
TBD	JustFOIA - Records Request Management	\$5,940
TBD	Other	\$500
	Account Total:	\$25,313
Postage		
USPS	Miscellaneous Town Hall mailings	\$2,500
	Account Total:	\$2,500
Copier		
Toshiba	Copier lease and usage charge	\$6,100
	Account Total:	\$6,100
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 2023 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	Support of new Town website - third of four annual payments	\$4,967
	Account Total:	\$4,967
Subscriptions and Memberships		
County Municipal Clerk Assoc	Membership fees	\$75
Florida Association of Clerks	Membership fees	\$75
Florida League of Cities	Membership fees	\$446
Florida League of Mayors	Membership fees	\$350
Florida Shore & Beach Assoc	Membership fees	\$502
FSBBPA Sponsor Agreement	Membership fees	\$1,000
International Institute of Muni Clerks	Membership fees	\$160
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
Costco	Membership fees	\$120
TBD	Other	\$729
	Account Total:	\$5,700
Office Equipment		
TBD	Furniture	\$1,000
	Account Total:	\$1,000
Training Expense		
TBD	Conferences and seminars	\$3,500
	Account Total:	\$3,500
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 2023 Budget Notes
General Fund - Police Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Contracts - Other Services		
Marlin Business	Voice Logging Equipment	\$2,376
Everbridge, Inc.	Nixle Engage	\$2,750
BIS Digital Recording	Digital Recording system maintenance	\$3,015
PowerDMS	Annual license - Online reporting, tracking and management system used for policies, report generation and instructions	\$3,700
USA Software	Annual license - Online report writing	\$4,464
NDI Technology	Annual license - License plate recognition	\$4,500
Dataworks Plus	Annual license - Air card related	\$200
Fire Master Protection	Fire extinguisher inspections	\$500
Insight Public Sector	Annual license - Air card related	\$100
Enforcement Electronics	Radar certification	\$400
United Fire & Security	Alarm testing	\$400
Slater	Fuel pump certification	\$400
PAC	Accreditation	\$150
Police Law Institute	1 year subscription	\$2,368
TBD	Other	\$2,547
Account Total:		\$27,870
Town Attorney		
Goren, Cherof, Doody & Ezrol, P.A.	Labor and other legal issues.	\$10,000
Account Total:		\$10,000
Professional Services - IT Services		
Node0	Miscellaneous IT goods and services	\$7,000
Account Total:		\$7,000
Telephone Service		
AT&T	Monthly phone service	\$4,100
Account Total:		\$4,100
Mobile Phones		
Verizon Wireless	Cell phones, modems, vehicle computers	\$4,140
Account Total:		\$4,140
Postage		
Various	Miscellaneous mailing expense	\$1,000
Account Total:		\$1,000
Electricity		
Florida Power & Light	Police building electric service.	\$8,500
Account Total:		\$8,500
Liability and Property Insurance		
FMIT	General property and liability	\$23,764
FMIT	Storage tank insurance	\$748
Account Total:		\$24,511

**Town of Hillsboro Beach
FY 2023 Budget Notes
General Fund - Police Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Building Repairs & Maintenance		
Various	Police building various repairs and maintenance	\$10,000
Account Total:		\$10,000
Radio Maintenance		
Motorola Solutions	Radio repair and maintenance	\$2,100
Account Total:		\$2,100
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	\$50,000
Account Total:		\$50,000
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	\$1,364
Account Total:		\$1,364
Copier		
Toshiba	Copier expense	\$4,000
Account Total:		\$4,000
Miscellaneous Services		
TBD	Miscellaneous minor services	\$5,000
Account Total:		\$5,000
Internet Services		
Comcast	Internet service provider	\$4,800
Google	Website charges	\$1,750
Account Total:		\$6,550
Physical Examinations		
Various	Officer physical examinations	\$2,500
Account Total:		\$2,500
Office Supplies		
Office Depot	Miscellaneous office supplies	\$3,000
Account Total:		\$3,000
Operating Supplies		
Various	Supplies related to policing activities	\$10,000
Account Total:		\$10,000

**Town of Hillsboro Beach
FY 2023 Budget Notes
General Fund - Police Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Fuel & Oil		
Wright Express/Port Consolidated	Boat, vehicle and generator fuel	\$50,000
Account Total:		\$50,000
Uniform Supplies		
Various	Uniforms, vests, flashlights, belts, etc.	\$15,000
Account Total:		\$15,000
Investigation Division		
Various	Miscellaneous supplies	\$5,000
Account Total:		\$5,000
Subscriptions and Memberships		
FBI / NABI (National Academy)	Membership fees (3)	\$345
FL Police Chief Assoc.	Membership fees (3)	\$345
Int. Assoc of Police Chiefs	Membership fees (2)	\$400
FL Police Accreditation Coalition	Membership fees	\$150
County Chief of Police Assoc	Membership fees (3)	\$500
SE FL Crime Prevention Assoc.	Membership fees	\$50
Broward County	Hazard Material License Renewal	\$180
Other		\$1,030
Account Total:		\$3,000
Protective PPE		
TBD	Additional Personal Protective Equipment required for Police Officers	\$2,500
Account Total:		\$2,500
Protective PPE (facilities)		
TBD	Additional Material & Equipment required for Police building	\$2,500
Account Total:		\$2,500
Education& Training		
Various training sites	Various professional training opportunities	\$20,000
Account Total:		\$20,000

**Town of Hillsboro Beach
FY 2023 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	\$4,500
Account Total:		\$4,500
Utility - Water		
Hillsboro Beach Water Dept	Water service for 1210 Hillsboro Beach	\$7,050
Account Total:		\$7,050
Electricity		
Florida Power & Light	Town Hall electrical service	\$5,000
Account Total:		\$5,000
Utility - Sewer		
Broward County Sewer Service	Sewer service for 1210 Hillsboro Beach	\$900
Account Total:		\$900
Internet Services		
Google	Website Charges	\$2,825
Comcast	Internet Service Provider	\$2,380
Various	Other	\$295
Account Total:		\$5,500
Liability and Property Insurance		
FMIT	Town Hall general liability and property insurance	\$20,815
FMIT	Storage tank insurance - Town Hall / Police building generator	\$1,548
Account Total:		\$22,363
Town Events		
TBD	Holiday decorations	\$20,000
TBD	Other Town Events	\$5,000
Account Total:		\$25,000
Pest Control - Building/Grounds		
Orkin	Preventative spraying, other.	\$1,200
Account Total:		\$1,200
Repair & Maintenance - Equipment		
Various	Lawn and other equipment maintenance and repair	\$10,000
Account Total:		\$10,000
Repair & Maintenance - Grounds		
Various	Irrigation, plantings, fertilizer	\$5,000
Account Total:		\$5,000
Landscape Maintenance		
Various	Tree trimming, etc.	\$10,000
Account Total:		\$10,000

**Town of Hillsboro Beach
FY 2023 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	\$3,500
Account Total:			\$3,500
Air Conditioning Maintenance Contract			
Palm Air		Maintenance contract and repairs	\$4,000
Account Total:			\$4,000

**Town of Hillsboro Beach
FY 2023 Budget Notes
General Fund - Other Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
-------------------------------	-----------------------	--------------------

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	\$100,418
Account Total:		\$100,418

Investment Services

BB&T	Investment account - Custodial services	\$3,600
Cumberland Advisors, Inc.	Investment account - Investment management services	\$6,740
Account Total:		\$10,340

FIRE RESCUE

Fire Service Agreement

Deerfield Beach BSO	Annual service agreement - Operations	\$936,333
Account Total:		\$936,333

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	\$356,597
Account Total:		\$356,597

**Town of Hillsboro Beach
FY 2023 Budget Notes
General Fund - Other Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
-------------------------------	-----------------------	--------------------

OPERATING EXPENSES

BEACH MANAGEMENT

Engineering - Legal Matters

TBD	Technical support related to beach matters	\$55,000
		Account Total: \$55,000

Engineering - Legal Matters

TBD	Technical support related to beach matters	\$10,000
		Account Total: \$10,000

Beach Salvage (Boat Removal)

TBD	Removal of washed-up boats	\$1,000
		Account Total: \$1,000

Buoys

TBD	Replacement of buoys lost in storms	\$5,000
		Account Total: \$5,000

CHARITABLE DONATIONS

Lighthouse Preservation

Lighthouse Preservation Society	Donation to support preservation of lighthouse station	\$2,500
		Account Total: \$2,500

Area Council on Aging

Area Council on Aging	Donation to support area senior citizen services	\$3,981
		Account Total: \$3,981

CONTINGENCY

Contingency

TBD	To establish funding for unknown requirements and possible initiatives.	\$128,127
		Account Total: \$128,127

TRANSFERS OUT

To Planning & Zoning / Code Enforcement Fund

General Fund	To fund planning & code enforcement activities not funded by fees.	\$35,000
		Account Total: \$35,000

To General Fund - Capital Improvement Program (CIP)

General Fund	To fund General Fund capital improvement projects.	\$250,000
		Account Total: \$250,000

**Town of Hillsboro Beach
FY 2023 Budget Notes
Special Revenue Funds - Notes**

Account Name / Source / Vendor Name		Description / Purpose	Budgeted Amount
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.	\$81,900
Account Total:			\$81,900
TRANSPORTATION (COMMUNITY BUS) - EXPENDITURES			
Contractual Services			
Limousines of South Florida		Fees for operating and maintaining Town Community Bus	\$81,900
Account Total:			\$81,900
Roadways - Repair and Maintenance			
TBD		Various repairs & maintenance expenses	\$10,000
Account Total:			\$10,000
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	\$37,280
Account Total:			\$37,280
MARINE LAW ENFORCEMENT GRANT - EXPENDITURE			
Police Wages			
Payroll		Police compensation qualified for marine law enforcement grant reimbursement	\$37,280
Account Total:			\$37,280

**Town of Hillsboro Beach
FY 2023 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	\$600,000
Account Total:			\$600,000
Building Administrative Fees			
Contractors		Fee required to support permitting activities.	\$5,000
Account Total:			\$5,000
Use of / (Addition to) Fund Balance			
Available Reserves		Use of available building/permitting fund balance to renovate Building Room	\$50,000
Account Total:			\$50,000
BUILDING PERMITTING - EXPENDITURES			
Professional Services - Building Permits - RMA			
Redevelopment Mgmt. Associates		RMA support of the permitting process	\$55,000
Account Total:			\$55,000
Professional Services - Building Permits - CG&A			
Calvin, Giordano & Associates		Permitting and plan review services. 85% of Building Permit Fees.	\$510,000
Account Total:			\$510,000
Records Digitization			
TBD		Scanning Town Building records	\$15,000
Account Total:			\$15,000
Temporary Labor			
TBD		Temp Services for Building Permit Process	\$6,000
Account Total:			\$6,000
Credit Card Processing Fees			
Various		Fees on Credit Card Receipts.	\$19,000
Account Total:			\$19,000
Building Room			
TBD		Renovation Work on Building Room.	\$50,000
Account Total:			\$50,000

**Town of Hillsboro Beach
FY 2023 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
Transfer in From General Fund			
General Fund		Transfer from General Fund to fund Planning & Zoning / Code Compliance costs.	\$35,000
Account Total:			\$35,000
PLANNING & ZONING / CODE ENFORCEMENT - EXPENDITURES			
Professional Services - General Administration - RMA			
Redevelopment Mgmt. Associates		RMA activities unrelated to project specific permitting or planning and zoning issues	\$15,000
Account Total:			\$15,000
Professional Services - Site Planning - RMA			
Redevelopment Mgmt. Associates		Site plan reviews, requests for variances, etc.	\$20,000
Account Total:			\$20,000
Professional Services - Site Planning - CGA			
Calvin, Giordano & Associates		Site plan reviews, requests for variances, etc.	\$5,000
Account Total:			\$5,000
Professional Services - Engineering Other			
Various		All other required Engineering Services	\$15,000
Account Total:			\$15,000
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	\$15,000
TBD		Special Magistrate Services	\$10,000
Account Total:			\$25,000

**Town of Hillsboro Beach
FY 2023 Budget Notes
General Fund - Capital Improvement Program (CIP)**

Account Name / Source / Vendor Name	Description / Purpose	Budgeted Amount
SOURCES OF FUNDING		
Grant Revenue		
FEMA	Reimbursement for Beach Renourishment Project.	\$4,049,845
	Account Total:	\$4,049,845
Bank Loan		
TBD	Loan to fund Beach Renourishment project	\$565,625
	Account Total:	\$565,625
Transfer From General Fund		
General Fund	Funding for capital improvement projects	\$250,000
	Account Total:	\$250,000
CAPITAL EXPENDITURES		
Projects		
TBD	Project descriptions in General Fund Capital Improvement Program	
	Engineering - Monitoring	\$75,000
	Engineering - Qtrly Reporting	\$10,000
	Beach Tilling / Scarp Removal	\$5,470
	Engineering - FY2023 Project	\$225,000
	Construction - FY2023 Project	\$4,300,000
	Commission Chambers - MODs	\$50,000
	Police vehicle (2)	\$100,000
	Boat Engines (2)	\$50,000
	Town Hall Renovations	\$50,000
	Account Total:	\$4,865,470

**Town of Hillsboro Beach
FY 2023 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	\$472,000
	Account Total:	\$472,000
Usage Water Fees		
Water Customers	Water fees based on water consumption	\$848,690
	Account Total:	\$848,690
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	\$35,812
	Account Total:	\$35,812
Hillsboro Inlet		
Hillsboro Inlet District	Lease payment	\$6,000
	Account Total:	\$6,000
Interest Income		
Investment Portfolio	Interest income from investment and bank accounts	\$20,000
	Account Total:	\$20,000
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. Debt securities in this portfolio aren't normally sold before maturity. Consequently these losses normal disappear at time bond matures.	(\$5,000)
	Account Total:	(\$5,000)

**Town of Hillsboro Beach
FY 2023 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.	\$372,190
	Account Total:	\$372,190
Overtime		
Payroll	Compensation for non-exempt employees working in excess of normal work week.	\$25,000
	Account Total:	\$25,000
Sick Leave		
Payroll	Payments for unused sick time.	\$5,745
	Account Total:	\$5,745
Vacation Leave		
Payroll	Payments for unused vacation time.	\$17,235
	Account Total:	\$17,235
FICA		
IRS	Town Social Security and Medicare payments on employee compensation.	\$30,824
	Account Total:	\$30,824
Florida Retirement System		
FRS	Pension plan payments to the Florida Retirement System.	\$50,042
	Account Total:	\$50,042
Health and Life Insurance		
TBD	Payment for employee health and life insurance plans.	\$64,363
	Account Total:	\$64,363
Workers Compensation Insurance		
TBD	Insurance to cover work-related injuries medical expense and lost income.	\$12,413
	Account Total:	\$12,413
Unemployment Compensation		
State of Florida	Payment to fund State unemployment compensation payments.	\$500
	Account Total:	\$500

**Town of Hillsboro Beach
FY 2023 Budget Notes
Water Fund - Operations**

Account Name / Vendor Name		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	\$750
Account Total:		\$750
Postage		
USPS	Water bill postage	\$1,000
Account Total:		\$1,000
Telephone Services		
Verizon Wireless	Mobile phone service	\$1,270
Comcast	Phone & internet service (SCADA)	\$6,530
Account Total:		\$7,800
Electricity		
Florida Power & Light	Electricity - water plant and pump house	\$58,750
Account Total:		\$58,750
Liability and Property Insurance		
FMIT	General liability and property insurance	\$50,209
FMIT	B-1 Pollution / Remediation	\$1,120
Account Total:		\$51,329
Maintenance - Distribution System		
Various	Maintenance of water distribution system	\$7,500
Account Total:		\$7,500
Maintenance - Building / Grounds		
All Seasons Landscape	Landscaping Services	\$5,280
TBD	Miscellaneous maintenance items	\$9,720
Account Total:		\$15,000
Maintenance - SCADA system		
TBD	Annual maintenance of SCADA system	\$10,000
Account Total:		\$10,000

**Town of Hillsboro Beach
FY 2023 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	\$3,500
Account Total:		\$6,500
Uniforms Supplies		
G&K Services	Uniforms	\$5,000
Ritz Safety	Safety equipment	\$500
Various	Other	\$500
Account Total:		\$6,000
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	\$10,000
Account Total:		\$10,000
Filter Sand Excavation		
TBD	Sandpit removal every/8yrs, last was 2014	\$17,500
Account Total:		\$17,500

**Town of Hillsboro Beach
FY 2023 Budget Notes
Water Fund - Operations**

Account Name / Vendor Name		Budgeted Amount
OPERATING EXPENSES		
Chemical - Water Treatment		
Allied Universal Corp	CL2, Sodium Hypo disinfectant	\$10,000
Cameuse Lime & Stone	Calcium Hydroxide for water treatment	\$65,000
Hawkins Inc.	Phosphates and fluorides	\$10,000
Account Total:		\$85,000
Lab Test Analysis and Supplies		
Environmental Reagent Services	Lab chemicals and analysis	\$8,000
TBD	Other	\$1,000
Account Total:		\$9,000
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	\$113,848
Account Total:		\$113,848

**Town of Hillsboro Beach
FY 2023 Budget Notes
Water Fund - Transfers Out**

Account Name /		Budgeted
Vendor Name	Description / Purpose	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 which provided the funds for the water plant renovation project	\$290,168
Account Total:		\$290,168

**Town of Hillsboro Beach
FY 2023 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.	\$346,700
	Account Total:	\$346,700

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).	\$60,750
	Account Total:	\$60,750

DEBT SERVICE EXPENSES

Debt Service - Principal

State (DEP Loan)	Principal on plant expansion loan	\$224,055
State (DEP Loan)	Principal on water main project loan	\$341,294
	Account Total:	\$565,349

Debt Service - Interest

State (DEP Loan)	Interest on plant expansion loan	\$66,114
State (DEP Loan)	Interest on water main project loan	\$66,156
	Account Total:	\$132,270

**Town of Hillsboro Beach
FY 2023 Budget Notes
Water Fund - Capital Improvement Program (CIP)**

Account Name / Source / Vendor Name	Description / Purpose	Budgeted Amount
--	-----------------------	--------------------

SOURCES OF FUNDING

Grant Revenue

American Rescue Plan Act	For Well Rehabilitation Project	\$180,000
	For Storage Tank Project	\$150,000
	For Repair and Renewal	\$65,000
	For Fence Rehabilitation Project	\$30,000
Account Total:		\$425,000

CAPITAL EXPENSES

Projects

TBD	Well rehabilitation project	\$180,000
	Storage tank project	\$150,000
	Fence Rehabilitation Project	\$30,000
	Repair and Renewal	\$65,000
Account Total:		\$425,000

Town of Hillsboro Beach
FY 2023 Budget Notes
General Fund - Five Year Capital Improvement Program (CIP)

Account Name / Source / Vendor Name	Description / Purpose	Budgeted Amount
--	-----------------------	--------------------

SOURCES OF FUNDING

Grant Revenue

FEMA	Reimbursement for Beach Renourishment Project.	\$ 4,049,845
	Account Total:	\$4,049,845

Contributions

TBD	Contribution for Underground Utility Project	\$4,500,000
	Account Total:	\$4,500,000

Bank Loan

TBD	Loan to fund Beach Renourishment Project	\$565,625
	Loan to fund Underground Utility Project	\$3,750,000
	Account Total:	\$4,315,625

Transfer From General Fund

General Fund	Funding for capital improvement projects	\$515,000
	Account Total:	\$515,000

CAPITAL EXPENDITURES

Projects

TBD	Project descriptions in General Fund Capital Improvement Program (FY2022 - FY2026)	
	Engineering - Monitoring	\$75,000
	Engineering - Qtrly Reporting	\$10,000
	Beach Tilling / Scarp Removal	\$5,470
	Engineering - FY2023 Project	\$225,000
	Construction - FY2023 Project	\$4,300,000
	Underground Utility Project	\$8,300,000
	Police vehicle (1)	\$300,000
	Commission Chambers - MODs	\$50,000
	Boat Engines (2)	\$50,000
	Roof - Police Building	\$65,000
	Account Total:	\$13,380,470

Town of Hillsboro Beach
FY 2023 Budget Notes
Water Fund - Five Year Capital Improvement Program (CIP)

Account Name / Source / Vendor Name	Description / Purpose	Budgeted Amount
--	-----------------------	--------------------

SOURCES OF FUNDING

Grant Revenue

American Rescue Plan Act	For Well Rehabilitation Project	\$180,000
	For Storage Tank Project	\$150,000
	For Fence Rehabilitation Project	\$60,000
	For Repair and Renewal	\$113,859
Account Total:		\$503,859

Loan

State - Plant Expansion	For Main Replacement	\$300,000
	For New Office /Employee Room	\$185,000
Account Total:		\$485,000

Transfer From Water Fund - Operations

Water Fund	Transfer for projects not covered by Other Revenue Sources	\$381,141
Account Total:		\$381,141

CAPITAL EXPENSES

Projects

TBD	Project descriptions in Water Fund Five Year CIP section	
	Well Rehabilitation Project	\$180,000
	Storage Tank Project	\$150,000
	Repair & Renewal	\$325,000
	Truck	\$80,000
	Perimeter Fence Rehabilitation	\$150,000
	Water Line Replacement	\$300,000
	New Office /Employee Room	\$185,000
Account Total:		\$1,370,000