



TOWN OF HILLSBORO BEACH

1210 Hillsboro Mile, Hillsboro Beach, Florida 33062

July 25, 2023 | 10:00 AM

BUDGET WORKSHOP

MAYOR IRENE KIRDAHY
VICE MAYOR BARBARA BALDASARRE
COMMISSIONER JANE REISER
COMMISSIONER VINNIE ANDREANO
COMMISSIONER DAVID A. RAVANESI

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

Notice is Hereby Given, beginning at 10:00 a.m. on Tuesday, July 25, 2023, the Town Commission of the Town of Hillsboro Beach, Florida, will hold a Budget Workshop in Town Hall at 1210 Hillsboro Mile, Hillsboro Beach, Florida 33062. The subjects to be discussed are listed in the following agenda:

- I. CALL TO ORDER**
- II. FISCAL YEAR 2024 BUDGET WORKSHOP**
 - A. Budget Presentation
Stephen Bloom, Finance Director
 - B. Commission Budget Discussion
 - C. Water Rate Review
 - D. Commission Water Rate Discussion
Stephen Bloom, Finance Director
- III. PUBLIC COMMENTS**
- IV. ADJOURNMENT**



TOWN OF HILLSBORO BEACH

1210 Hillsboro Mile
Hillsboro Beach, FL 33062

Phone: (954) 427-4011
www.townofhillsborobeach.com

Agenda Item Cover Memo

Agenda Item: Budget Presentation

Stephen Bloom, Finance Director

Submitting Dept: Town Clerk, Melissa Budgett, Administrative Assistant

Agenda Date: July 25, 2023

1. BACKGROUND/HISTORY

2. CURRENT ACTIVITY

2. FINANCIAL IMPACT

3. RECOMMENDATION

ATTACHMENTS: 1. Proposed Budget Presentation - 7.25.2023



TOWN OF HILLSBORO BEACH



FY 2024 BUDGET PRESENTATION

Meeting Date: July 25, 2023

BUDGET SCHEDULE

July 25, 2023	Budget presentation and discussion. Set time, date and place of the first public hearing. Adopt the Preliminary Millage Rate for inclusion in County Appraiser August TRIM Notice.
September 6, 2023	Public Hearing – Adopt Tentative Millage Rate & Tentative Annual Budget – Starts at 5:01 p.m.
September 15, 2023	Publish Budget Summary & Notice of Budget Hearing (or Proposed Tax Increase as required) In Sun-Sentinel.
September 18, 2023	Public Hearing – Adopt Final Millage Rate & Final Annual Budget – Starts at 5:01 p.m.
September 21, 2023	Final Millage Rate submitted to County Appraiser, County Tax Collector and State Department of Revenue

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GOALS FOR MEETING

- Budget presentation and discussion.
- Commission and Resident Feedback
- Set time, date and place of the First Public Hearing.
- Establish the Preliminary Millage Rate for inclusion in TRIM Notice.

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BUDGET BOOK

- Town Vision And Mission Statements To Provide Overarching Framework For Decision Making And Resource Allocation
- Comprehensive Budget Document To Integrate Financial Results And Decisions With Town's Accomplishments and Goals Operations
 - ❑ Documented Alignment of Resources To Services
 - ❑ Celebration of FY2023 Accomplishments
 - ❑ Insight As To Forward Direction – FY2024
- Ensured Transparency Through Insight Into Department Missions And Justification Of Resources Expended.
- Focus On Fund Balance
- Increased Time Horizon (Five-Year Capital Improvement Program)

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FUND STRUCTURE

➤ **General Fund – General Government Activity**

- ❑ Capital Improvement Program – General Fund Capital Projects

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

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

➤ **Water Fund – Operations**

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

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BUDGET ASSUMPTIONS

- ❖ FY 2024 Budget - Developed using FY 2023 Service Levels as a starting point.
 - General Fund Contingency of \$112,670 Available for Additional Initiatives, Future Projects, or Retention.
 - Water Fund Contingency of \$12,215.
 - Total General Fund budget – Increased by \$1,124,061.
 - Total Water Fund budget – Increased by \$65,988.
- ❖ General Fund Millage Rate - 3.50 (same as current year).
 - 8.55% higher than rollback rate of 3.2432.
- ❖ Staffing Plan:
 - Only Change in Team Count was to add 2 Volunteers.
- ❖ Total Compensation – Net Increase of \$515,607.
 - Step Increase - \$19,942, COLA Increases - \$169,614 (Includes Wages & Benefits).
 - FRS Net Increase - \$158,103.
 - Health Premiums/ Life/Vision/ Dental Premiums - 15% increase - \$85,412 (Estimated Increase).
 - Includes additional PBA compensation - \$54,600.
 - Workers Comp Premiums – 15% increase - \$22,464 (Estimated Net Increase).

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BUDGET ASSUMPTIONS (CONTINUED)

- ❖ Beach Renourishment Loan:
 - \$537,453 included for Principal & Interest payments on 5-year loan.
 - The annual payment is budgeted to be paid from cash reserves.
 - The annual amount will be adjusted based on reimbursements from grants.
- ❖ Contract Increases:
 - Fire Rescue (\$25,558), Solid Waste (\$96,385), Finance (\$5,021), Attorney Services (\$6,675).
- ❖ Insurance Premiums for GL / Property / Liability, Flood, Pollution and Auto – 15% increase or \$91,127.
- ❖ Beach Management:
 - \$72,000 costs for engineering, Beach Salvage activities, and Buoys / \$60,000 included for Lobbyist services.
- ❖ The FY 2024 General Fund Capital Budget includes the following projects/expenses:
 - \$70,000 for (1) Police Vehicle, /\$50,000 for Commission Chambers
 - \$92,470 for Project-related Beach Management expenses.
- ❖ The FY 2024 Water Fund Capital Budget includes the following project/expenses:
 - \$300,000 for Well Rehabilitation. / \$350,000 for Storage Reservoir.
 - \$50,000 for Water Main Relocation.
 - \$30,000 for Perimeter Fence Rehabilitation.
 - \$80,000 for Truck.
 - \$65,000 for Repairs & Maintenance Projects.

STAFFING SUMMARY

Department/Fund	FY 2022		FY 2023		FY 2024	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Commission	–	5	–	5	–	5
Manager	1	–	1	–	1	–
Clerk	2	–	2	–	2	–
Police (1)	19	5	19	5	19	7
Facility Services	1	–	1	–	1	–
Total General Fund	23	10	23	10	23	12
Water Fund	5	–	5	–	5	–
Total Staffing	28	10	28	10	28	12

Note 1 – Police Department includes 2 Volunteers in FY 2024 Part Time column.

Property Taxes / Millage Rate



PROPERTY TAX - ROLLED-BACK RATE ANALYSIS

(\$ Millions)

Tax Base Analysis

FY 2023 Tax Base
(As Adjusted through May 2023)

FY 2024 Tax Base

Growth - Enhanced Market Value

FY 2024 Tax Base - Before New Additions

Growth - New Additions To Tax Base

FY 2024 Tax Base - Total

Taxable Base	% Growth
1,662.0	
131.6	7.92%
1,793.6	
10.5	0.63%
1,804.1	8.55%

Property Tax Analysis

FY 2023 Millage Rate & FY 2023 Final Tax Base

FY 2024 Tax Base Before New Additions

FY 2024 **Rolled Back Rate** & FY 2024 Tax Base
Before New Additions (Same Prop Tax Rev)

Millage Rate	Tax Base	Property Tax
3.5000	1,662.0	5.817
		↕
3.2432	1,793.6	5.817



General Fund

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GENERAL FUND - OVERVIEW

(\$ 000)	FY 2023			FY 2024		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr / (Decr) Budget	% Incr vs. Budget
Revenues / Transfers In	\$6,253	\$6,373	\$120	\$6,840	\$587	9%
Total Revenues / Transfers	6,253	6,373	120	6,840	587	9%
Expenditures – (Ex Cont., Trf. Out)	5,852	5,722	130	6,572	720	12%
Contingency	116	0	116	113	(3)	(3%)
Transfer Out	285	266	19	692	407	143%
Total Expenditures	6,253	5,988	265	7,378	1,125	18%
Opening Fund Balance	3,322	3,322	-	3,707	385	12%
Add to Fund Balance	-	385	385	(538)	(538)	N/A
Closing Fund Balance	\$3,322	\$3,707	\$385	\$3,169	(\$153)	(5%)
Closing Bal As % Expend	53%	62%	9%	43%	(10%)	N/A

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GENERAL FUND - REVENUES

(\$ 000)	FY 2023			FY 2024		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr / (Decr) Budget	% Incr. vs. Budget
Property Tax (Net)	\$5,639	\$5,632	(\$7)	\$6,087	\$448	8%
Other Local Taxes	275	320	45	317	42	15%
Intergovernmental Revenue	184	194	10	224	40	21%
Fines & Forfeitures	2	2	-	2	-	0%
Miscellaneous Revenue	73	124	51	125	52	71%
Interest Income	30	51	21	35	5	17%
Total Revenues	\$6,203	\$6,323	\$120	\$6,790	\$587	9%

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GENERAL FUND – EXPENDITURES BY DEPARTMENT

(\$ 000)	FY 2023			FY 2024			Notes
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr/(Decr) Budget	% Incr. vs. Budget	
Commission	\$61	\$55	\$6	\$62	\$1	2%	No Significant changes.
Town Manager	331	330	1	434	104	31%	Includes \$60K for lobbyist services.
Town Clerk	300	253	47	315	15	5%	Increases to Payroll costs
Police	3,381	3,363	18	3,813	433	13%	Increases to Payroll, Fuel & Prop. Insurance Costs.
Facility Services	237	209	28	275	38	16%	Increases to Payroll & Property Insurance Costs.
Finance	131	132	(1)	137	6	5%	5% CPI increase
Fire Rescue	977	946	31	1,003	26	3%	6.266% CPI increase
Solid Waste	357	394	(37)	453	96	27%	Assumes 15% CPI increase
Beach Management	71	33	38	72	1	1%	No Significant changes.
Donations	6	6	0	7	1	10%	No Significant changes.
Contingency	116	0	116	113	(3)	(3%)	Reduced to Balance Budget
Transfer Out	285	266	19	692	407	143%	Increased to pay Loan Payments.
Total Expenditures	\$6,253	\$5,988	\$265	\$7,377	\$1,124	18%	

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GENERAL FUND - PERSONNEL COST (YOY BRIDGE)

FY 2023 Budget		\$ 3,622,080
Compensation Changes		
Rate / Premium Changes		
Health (15%)	72,187	
Life/Vision/Dental (15%)	3,708	
Workers' Compensation Premiums	14,665	
FRS %	96,064	
Subtotal	186,624	
Compensation Increases (Includes Benefits Impact)		
Step Increase	18,136	
COLA Increase	145,084	
Subtotal	163,220	
Other Changes		
Net Change to FICA increase due to Compensation Increases	8,936	
All Other FRS changes due to payroll adjustments	7,575	
Favorable variance from FY2023 Health/Life/Dental budget	(48,546)	
Additional budgeted Overtime (reimbursable)	33,000	
Additional budgeted Car Allowance	39,000	
All Other additional Police Wages (PBA contract)	15,600	
All other wage adjustments / staffing changes compared to budget	26,682	
Subtotal	82,246	
Total Changes	432,090	432,090
FY 2024 Budget		\$ 4,054,170

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SPECIAL REVENUE FUND



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SPECIAL REVENUE FUND – COMMUNITY BUS

(\$0)	FY 2023			FY 2024		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr/(Decr) Budget	% Incr vs. Budget
Local Option Gas Tax	\$34,289	\$28,677	(\$5,612)	\$34,289	-	0%
County Trans Grant	81,900	63,878	(18,022)	81,900	-	0%
Total Revenues	116,189	92,555	(23,634)	116,189	3,539	0%
Bus Contract	81,900	63,878	18,022	81,900	-	0%
Roadways - R&M	10,000	-	10,000	10,000	-	0%
Reserve for Future Use	24,289	-	24,289	24,289	-	0%
Total Expenditures	116,189	63,878	52,311	116,189	-	0%
Opening Fund Balance	84,548	84,548	-	113,225	28,677	34%
Add to (Use of) Fund Balance	24,289	28,677	4,388	24,289	-	0%
Closing Fund Balance	\$108,837	\$113,225	4,388	\$137,514	\$28,677	26%

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SPECIAL REVENUE FUND – MARINE LAW ENFORCEMENT GRANT

(\$0)	FY 2023			FY 2024		
	Budget	Fcst	Fav/ (Unfav)	Budget	Incr / (Decr)	% Incr vs. Fcst
Grant Revenue	\$37,280	\$37,280	\$ -	\$37,280	\$ -	0%
Total Funding	37,280	37,280	-	37,280	-	0%
Police Expense	37,280	37,280	-	37,280	-	0%
Total Expenditures	\$37,280	\$37,280	\$ -	\$37,280	\$ -	0%

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SPECIAL REVENUE FUND – BUILDING PERMITS

(\$0)	FY 2023			FY 2024		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr/(Decr) Budget	% Incr. vs. Budget
Building Permit Fees	\$600,000	\$890,414	\$290,414	\$3,500,000	\$2,900,000	483%
Building Administrative Fees	5,000	10,137	5,137	50,000	45,000	900%
Total Revenues	605,000	900,551	295,551	3,550,000	2,945,000	487%
Prof Serv. - Bldg. Permits – RMA	55,000	-	55,000	-	(55,000)	(100%)
Prof Serv. - Bldg. Permits - CG&A	510,000	804,755	(294,755)	2,975,000	2,465,000	483%
Records Digitization	15,000	15,000	-	30,000	15,000	100%
Temporary Labor	6,000	6,000	-	6,000	6,000	0%
Code Compliance	-	1,389	(1,389)	1,000	1,000	N/A
Credit Card Processing Fees	19,000	20,095	(1,095)	30,000	11,000	58%
Building Room	50,000	-	50,000	50,000	50,000	0%
Total Expenditures	655,000	847,238	(192,238)	3,092,000	2,437,000	372%
Opening Fund Balance	163,132	163,132	-	216,444	53,312	33%
(Use of) Add to Fund Balance	(50,000)	53,312	103,312	458,000	508,000	(1,016%)
Closing Fund Balance	\$113,132	\$216,444	\$103,312	\$674,444	561,312	496%

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SPECIAL REVENUE FUND –PLANNING & ZONING, CODE ENFORCEMENT

(\$0)	FY 2023			FY 2024		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr/(Decr) Budget	% Incr vs. Budget
Planning & Zoning Fees	\$35,000	\$17,486	(\$475)	\$35,000	\$ -	0%
Fire Fees	15,000	10,286	(8,571)	15,000	-	0%
Transfer in from General Fund	35,000	66,252	32,641	35,000	-	0%
Total Funding	85,000	94,024	23,594	85,000	-	0%
Gen Admin – CGA	15,000	59,024	(44,024)	50,000	35,000	233%
Gen Admin – RMA	15,000	-	15,000	-	(15,000)	(100%)
Site Planning – RMA	20,000	-	20,000	-	(20,000)	(100%)
Site Planning – CGA	5,000	5,000	-	5,000	-	0%
Flood Insurance Program (CRS)	5,000	5,000	-	5,000	-	0%
Code Compliance	25,000	25,000	-	25,000	-	0%
Total Expenditures	\$85,000	\$94,024	(\$9,024)	\$85,000	\$ -	0%

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General Fund Capital Improvement Program

GENERAL FUND - CAPITAL IMPROVEMENT PROGRAM

Beach Renourishment

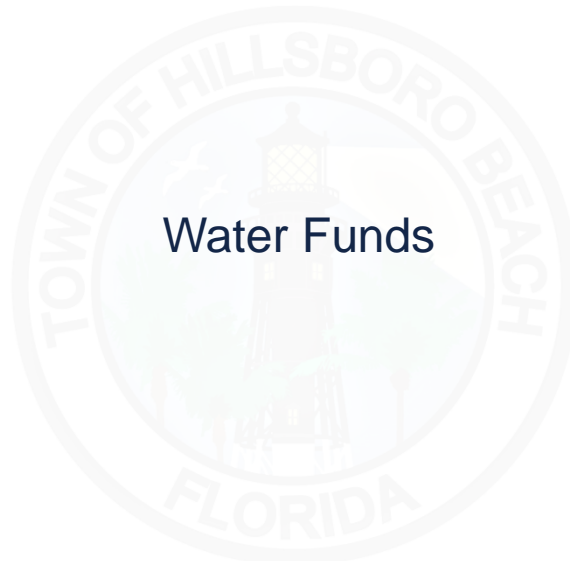
(\$ 000)	FY 2023			FY 2024		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr./(Decr.) Budget	% Incr. vs. Budget
Grant Revenue	\$4,050	\$266	(\$3,783)	\$92	(\$3,957)	(98%)
Loans	566	\$3,975	3,409	-	(566)	(100%)
Total Funding	4,616	4,241	(374)	92	(4,523)	(98%)
Engineering – Monitoring	75	75	-	75	-	0%
Engineering - Quarterly Reporting	10	10	-	12	2	20%
Beach Tilling / Scarp Removal	6	6	-	6	-	0%
Engineering - FY2022 Project	225	176	49	-	(225)	(100%)
Construction - FY2022 Project	4,300	3,975	325	-	(4,300)	(100%)
Total Expenses	\$4,616	\$4,241	\$374	\$92	(4,523)	(98%)

GENERAL FUND - CAPITAL IMPROVEMENT PROGRAM

Miscellaneous

(\$ 000)	FY 2023			FY 2024		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr./(Decr.) Budget	% Incr. vs. Budget
Transfer from General Fund	\$250	\$200	(\$50)	\$120	(\$130)	(52%)
Total Funding	250	200	(\$50)	120	(\$130)	(52%)
Underground Utility Project	50	50	-	-	(50)	(100%)
Police Car	100	100	-	70	(30)	(30%)
Boat Engines	50	-	50	-	(50)	(100%)
Chamber Modifications	50	50	-	50	-	0%
Total Expenses	\$250	\$200	\$50	\$120	(\$130)	(52%)

Water Funds



WATER FUND - OPERATIONS

(\$ 000)	FY 2023			FY 2024		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr./(Decr.) Budget	% Incr. vs. Budget
Revenues	\$1,385	\$1,425	\$40	\$1,451	\$66	5%
Total Revenues	1,385	1,425	40	1,451	66	5%
Operating and Personnel Expenses	931	912	19	1,100	167	18%
Contingency	114	10	104	12	(101)	(89%)
Transfer Out	340	340	0	340	0	0%
Total Expenses	1,385	1,262	123	1,451	66	6%
Fund Bal. – Open	1,882	1,882	-	2,045	163	9%
Add to Fund Balance	-	163	163	-	-	N/A
Fund Bal – Close	\$1,882	\$2,045	36	\$2,045	163	9%
Closing Balance % Expenses	136%	162%	26%	141%	5%	N/A

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WATER FUND – PROPOSED RATE INCREASE

Water Rate Analysis – Calculation of Monthly Bills

Single-Family					Multi-Family – 25 Units					Irrigation				
Quantity	Current	Proposed	Change	% Change	Quantity	Current	Proposed	Change	% Change	Quantity	Current	Proposed	Change	% Change
10,000	\$51.99	\$55.58	\$3.59	6.91%	100,000	\$545.00	\$582.61	\$37.61	6.90%	50,000	\$231.94	\$247.94	\$16.00	6.90%
25,000	\$120.28	\$128.58	\$8.30	6.90%	150,000	\$715.00	\$764.34	\$49.34	6.90%	75,000	\$353.69	\$378.09	\$24.40	6.90%
50,000	\$242.00	\$258.73	\$16.73	6.91%	175,000	\$800.00	\$855.20	\$55.20	6.90%	100,000	\$475.44	\$508.25	\$32.81	6.90%
100,000	\$485.53	\$519.03	\$33.50	6.90%	200,000	\$885.00	\$946.07	\$61.07	6.90%	125,000	\$597.19	\$638.40	\$41.21	6.90%

Consumer Price Index, Miami-Fort Lauderdale-West Palm Beach – June 2023: 6.90%

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WATER FUND - DEBT SERVICE

(\$ 000)	FY 2023			FY 2024		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr./(Decr) Budget	% Incr. vs. Budget
Water Surcharge	\$347	\$347	\$ -	\$347	\$ -	0%
Trf In – Water Fund	290	290	-	290	-	0%
Total Revenues / Transfers	637	637	-	637	-	0%
Debt Service – Water Main	407	407	-	407	-	0%
Debt Service – Plant	290	290	-	290	-	0%
Total Debt Service	697	697	-	811	-	0%
Fund Bal - Open	824	824	-	764	(60)	(7%)
Use of Fund Balance	(60)	(60)	-	(60)	-	N/A
Fund Bal - Close	\$764	\$764	\$ -	\$704	(\$60)	(8%)

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WATER FUND - CAPITAL IMPROVEMENT PROGRAM

(\$ 000)	FY 2023			FY 2024		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr./(Decr) Budget	% Incr. vs. Budget
Grant Revenue	\$425	\$65	(\$360)	\$875	\$450	106%
Trf In – Water Fund (Op)	-	-	-	-	-	0%
Total Funding	425	65	(\$360)	875	450	106%
Well Rehabilitation	180	-	-	300	120	67%
Storage Tank	150	-	-	350	200	133%
Repair & Renewal	65	65	-	65	-	0%
Truck	-	-	-	80	80	N/A
Perimeter Fence	30	-	-	30	-	0%
Water Main Relocation	-	-	-	50	50	N/A
Total Expenses	\$425	\$65	(\$360)	\$875	\$450	106%

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Questions



TOWN OF HILLSBORO BEACH

1210 Hillsboro Mile
Hillsboro Beach, FL 33062

Phone: (954) 427-4011
www.townofhillsborobeach.com

Agenda Item Cover Memo

Agenda Item: Commission Budget Discussion

Submitting Dept: Town Clerk, Melissa Budgett, Administrative Assistant

Agenda Date: July 25, 2023

1. BACKGROUND/HISTORY

2. CURRENT ACTIVITY

2. FINANCIAL IMPACT

3. RECOMMENDATION

ATTACHMENTS: 1. FY2024 proposed budget 7.20.23



TOWN OF HILLSBORO BEACH

Florida's *Magnificent Mile*

ANNUAL BUDGET

FISCAL YEAR 2024



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

Irene Kirdahy

Mayor

Barbara Baldassarre

Vice Mayor

Jane Reiser

Commissioner / Treasurer

Vinnie Andreano

Commissioner

David Ravanese

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

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Date: July 19, 2023
 To: Honorable Mayor and Town Commission
 From: Mac Serda, Town Manager
 Subject: Fiscal Year 2024 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 2024, which begins on October 1, 2023, and ends on September 30, 2024. 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 2024 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 2023			FY 2024		
	Adopted Budget	Forecast	Var	Proposed Budget	Change ⁽²⁾	% Chg. ⁽²⁾
Revenue ⁽¹⁾ / Transfer In	\$6,253	\$6,373	\$120	\$6,840	\$587	10%
Add to Fund Balance	<u>0</u>	<u>-375</u>	<u>-375</u>	<u>537</u>	<u>537</u>	<u>N/A</u>
Total Funding	6,253	5,998	-255	7,377	1,124	18%
Expenditures – (Excl. Contingency)	6,137	5,998	149	7,264	1,127	18%
Contingency	<u>116</u>	<u>-</u>	<u>116</u>	<u>113</u>	<u>-3</u>	<u>-3%</u>
Total Expenditure	6,253	5,998	255	7,377	1,124	18%
Opening Fund Balance	3,322	3,322	0	3,697	375	11%
Add to Fund Balance	<u>0</u>	<u>375</u>	<u>375</u>	<u>-537</u>	<u>-537</u>	<u>N/A</u>
Closing Fund Balance	\$3,322	\$3,697	\$375	\$3,160	\$163	-5%
Closing Fund Balance As % Of Expenditure	53%	62%	9%	43%	-10%	N/A

(1) FY 2024 revenue total based on a millage rate of 3.50.
 (2) FY 2024 budget comparison to FY 2023 budget.

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

Revenue / Transfer In – The FY 2024 budget for revenue is expected to increase by 10% compared to this year primarily due to a 8.55% 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 \$374,603 in FY 2023 due to savings from operations and lower-than-expected spending. To pay for the beach nourishment project where the Town received a loan in FY 2023, the General fund is budgeted to use \$537,453 in fund balance in FY 2024. to pay for the debt service payments associated with the loan. About 50% of these expenses are expected to be reimbursed by outside funding sources.

Expenditures – (Excluding Contingency) – The FY 2024 budget for operating expenditures is significantly higher than FY 2022 primarily due to anticipated increases in obligated payroll expenses from the police contract, insurance premiums and other contractual services.

Contingency – A contingency amount of \$112,670 is available in FY 2024 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 2023. By the end of FY 2024, the fund balance is expected to be 43% of the FY 2024 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 2023			FY 2024		
	Adopted Budget	Forecast	Var	Proposed Budget	Change (1)	% Chg. (1)
Revenue / Transfer In	\$1,385	\$1,425	\$40	\$1,451	\$66	5%
Add to Fund Balance	0	-163	-163	0	0	NA
Total Funding	1,385	1,262	-123	1,451	66	5%
Total Expenses	1,385	1,262	123	1,451	66	5%
Opening Fund Balance	1,882	1,882	0	2,045	163	9%
Add to Fund Balance	0	163	163	0	0	NA
Closing Fund Balance	\$1,882	\$2,045	\$163	\$2,045	\$163	9%
Closing Balance As % of Expenses	136%	162%	26%	141%	5%	N/A

(1) FY 2024 budget comparison to FY 2023 budget.

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

Revenue / Transfer In – The forecasted revenue for FY 2023 is expected to be more than was budgeted due to higher water usage. The budget FY 2024 was increased to adjust for this higher usage.

Use of Fund Balance – The Water fund is expected to increase the fund balance in FY 2023 by approximately \$163,000. The Water fund is also not expected to use fund balance in FY 2024

Expenses – FY 2023 is forecasted to be favorable compared to the budget due to the unspent contingency line. The FY 2024 budget includes a contingency budget of only \$12,215.

Closing Fund Balance – Between FY2023 and FY 2024, the balance is expected to increase by approximately \$163,000 due to lower spending in FY 2023. By the end of FY 2024, the closing fund balance will be 141% of the FY 2024 Water Fund expenses when a percentage of 25% is considered to be healthy.

The budget book provides additional details in regard to the FY 2023 forecasted results and the proposed FY 2024 recommended budget.

FY 2023 Highlights

With your leadership, a great deal has been accomplished in FY 2023. The following is a summary of some of the accomplishments in response to your direction.

- Successfully completed first beach nourishment with Boca Raton, Deerfield Beach as per the Settlement Agreement with over 50% funded from outside sources.
- Joint project won the 2023 American Shore and Beach Preservation Association (ASBPA) Best Restored Beach Award.
- Continued Town-wide improvements and upgrades, including new façade at Town Hall, updated access ramp, and reimagined front lawn.
- Completed the A1A project with better elevations for the road condition to reduce King Tide effects.
- 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.
- Updated Chapter 12, Land Development Code to provide landscape barriers, better define side setbacks, and enhanced driveway design in single family home zone.
- Began support for easement acquisition related to burying utilities.
- Achieved water loss below 10%.
- Secured updated state and federal permit approvals for joint beach renourishment project using sand from Boca Raton Inlet.
- Completion of the Town's beach feasibility study and beach management plan.
- Filter Blowers 1 & 2 were completely refurbished with new blowers and check valves.
- Hired State lobbyist per the Commission's directive.
- Successful negotiations with FOP for police bargaining unit agreement, balancing the needs of the residents – fiscal and safety – with the competitive forces of the workforce.
- 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.
- Began engagement with Stantec Engineering for design of new clearwell at water utility.
- 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.
- Implemented monthly spot-checks of Town Shuttle for vehicle compliance.
- Implemented online bill payment of water utility bills, making it easier to retrieve and pay water 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.

- Better established relationship with Hillsboro Club and hosted Broward League of Cities and Broward Mayor's meetings.
- Developed process for online Vendor Registration on Town Website.
- Completed Phase III of Planning Room (Water Utility Records) and sorted records for scanning and destruction in accordance to records retention requirements.
- Maintained Town website & Email Marketing Campaigns with relevant news and updates.
- Maintained Condo Property Managers and Board Presidents database and created monthly marketing emails for meetings.
- Facilitated Civic Clerk Agenda Management update for more efficient use.
- Planned two (2) community shredding events for residents to safely purge sensitive records.
- Continued efforts with educating boaters in best boating safe practices.
- Continued education efforts with fraud awareness.
- Continued Coffee with a Cop and developed 6 month schedule of specific topics.
- Continued efforts with motor vehicle, pedestrian and cyclist safety.
- Continuing efforts in building a Wellness program for the Town.
- Completed mandatory ongoing Firearm/Use of Force/Defensive Tactic De-Escalation Training.
- Post-Traumatic Stress Awareness and De-escalation Training.
- Traffic Safety Initiative focused on aggressive driving, distracted driving, noise on AIA and driving under the influence.
- Purchased SaferWatch to allow and bridge communication efforts with the community and the Police Department.
- Improved our Emergency Management equipment and training.
- Heavy enforcement efforts in removing cars, vehicles and other obstacles from the paved shoulder areas.
- Developed concepts for new chambers and plan review room.
- Completely meshed in-person and virtual attending Commission Meetings allowing residents to attend meetings in-person or virtually.
- Reconditioned Bocce Ball courts: newly painted wooden frame, replaced old wood areas and improved court surface with new clay and substrate.
- Completed database for the Building Safety Inspection Program (BSIP)

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 2024

Nothing will be more important than the continued effort to protect the Town's beach. Coordinating future joint beach projects with the City of Deerfield Beach and possibly the City of Boca Raton and Hillsboro Inlet District will be an important goal for FY 2024 as well as continuing efforts to identify funding alternatives.

Similar to this year, FY 2024 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 complete renovation on the Commission chambers including ADA compatible dais.

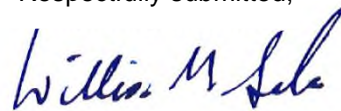
In FY 2024, the focus will also be on other key water utility projects with the goal to continue the preservation of the Town's water supply. For our water utility, with its newly replaced distribution system, staff is looking to expand its finished water tank to provide additional capacity, and to install variable frequency drives that allow for a mixture of raw water from different wells while reducing chemical and electricity costs. In addition, the goal in FY 2024 is to continue the easement acquisition phase of the underground utility project, once the voluntary contribution from the developer of 1174 is received. Staff will also focus on revising and updating the Town's land development code, implement online permitting, rebuilding the Building Department website, and A completely revising and updating the Town's website, with a renewed emphasis on keeping the information current and relevant.

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, and Coastal Protection Engineering Inc.

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

Respectfully submitted,



William Serda

FY 2024 Tentative Budget Calendar

Key Date	Activity / Task
April 28	Budget worksheets provided to Department Heads
May 19	Review Budget worksheets with Town Manager and Department Heads
May 31	Receipt of Estimated Assessable Property Values
June 6 – 9:00 AM	Town Commission preliminary discussion on budget priorities.
June 12	Preliminary budget submitted to Town Manager
July 1	Property Appraiser certifies the taxable values
July 25 – 10:00 AM	Town of Hillsboro Beach Budget Workshop – Discussion on preliminary budget and proposed Millage Rate.
August 1	County School Board Budget Hearing #1
August 4	Deadline for submitting DR 420 to Property Appraiser & Tax Collector <ul style="list-style-type: none"> a) Include Proposed Millage Rate b) the current rollback rate c) The date, time, and meeting place of the Tentative Budget Hearing
September 6 - 5:01 PM	Town of Hillsboro Beach 1st Budget & Millage Rate Hearing.
September 7	County Budget Hearing #1
September 12	County School Board Budget Hearing #2
September 15	Certify non-ad valorem assessment roll to tax collector
September 15	Publish Budget Summary in Local Newspaper
September 18 – 5:01 PM	Town of Hillsboro Beach 2nd and Final Budget Hearing.
September 19	County Budget Hearing #2
September 21	Remit Adopted Millage Rate to Property Appraiser & Tax Collector
October 1	Submit all Tax Documents to Florida Department of Revenue

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

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

Funds Overview

General Fund

- Purpose – This fund provides funding for most ongoing operational activities within the Town other than the Water Department. There is a minimum of “one-off” activities in this fund, allowing for reasonably predictable year-to-year change. Additionally, this fund provides funding to various other funds requiring additional funding as described below.

- Funding Sources – Funding is from taxes, assessments, permits, distributions from other governmental organizations and other miscellaneous sources. Revenue received in this fund isn’t restricted as to how it can be spent, although in other than the most extraordinary circumstances, the General Fund won’t provide funding to activities related to the Water Department.

Special Revenue Funds

- Purpose – Funds focus on those activities for which revenue has been received and can only be spent for specific purposes. This fund matches revenues received to the expenditures for which they were intended. Failure to make the necessary expenditure within a defined period may result in the forfeiture of the revenue.

- Funding Sources – Funding is normally from grants. In many instances the grant is insufficient to cover the expenditure, e.g., a 50-50 match, necessitating an “internal transfer” from the General Fund to fully fund the expenditure.

Debt Service Fund

- Purpose – Debt service funds are established to ensure focus on long-term debt obligations requiring annual funding.

- Funding Sources – Funding is derived from an assessment on the annual property tax bill. This assessment is intended to meet the annual funding requirement. However, an “internal fund transfer” or “cash reserve” from the General Fund may be occasionally required due to the timing of the assessment funding.

General Fund - Capital Improvement Program (CIP)

- Purpose – This fund allows focus on significant capital investments to be made in various projects and other capital requirements over the next five years. A long-term outlook ensures requirements are identified in a timely way and, since capital expenditures can be large, permits for the necessary planning to ensure funding will be available when the project is to be undertaken.

- Funding Sources – Funding can be derived in part through grants, e.g., FEMA funding of the beach re-nourishment project and loans. However, even if a grant is available in conjunction with a project, it usually won’t cover all costs and an “internal fund transfer” will then be required from the General Fund to fully fund capital expenditures.

Funds Overview

Water Fund - Operations

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

- Funding Sources – This fund is funded fully from water service fees and other minor miscellaneous revenue sources.

Water Fund - Debt Service

- Purpose – Water debt service funds are established to ensure focus on long-term debt obligations related to the Water Department requiring annual funding.

- Funding Sources – Funding is available in part through a surcharge on the monthly water bill. All remaining required funding occurs from “internal fund transfers” from the Water Fund.

Water Fund - Capital Improvement Program (CIP)

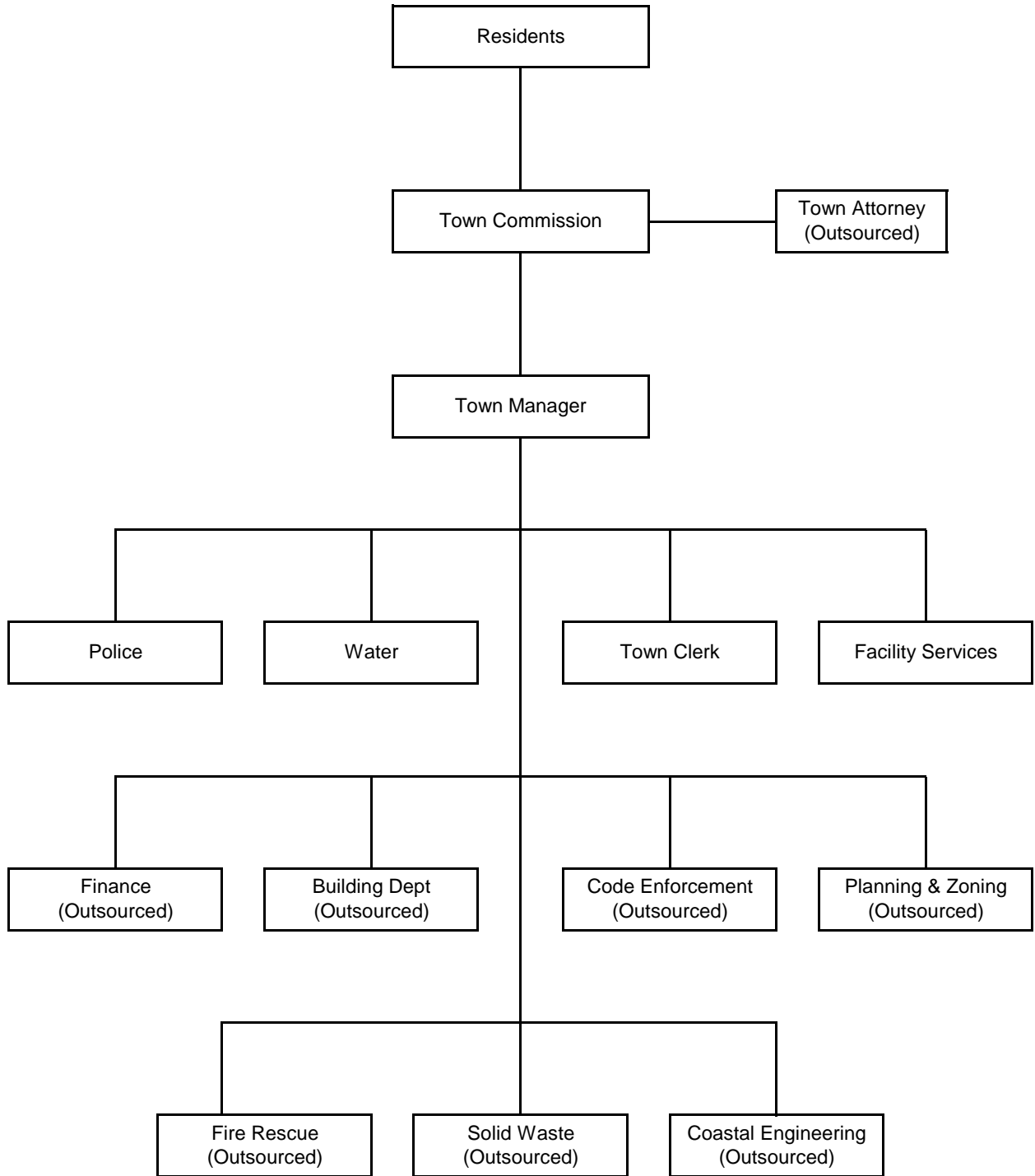
- Purpose – This fund allows focus on capital investments to be made in various projects and other capital requirements over the next five years related to the water department. A long-term outlook ensures requirements are identified in a timely way and, since capital expenditures can be large, permits for the necessary planning to ensure funding will be available when the project is to be undertaken.

- Funding Sources – Funding can be derived in part through grants and loans. However, to the extent that grants and loans may be insufficient, an “internal fund transfer” will be required from the Water Fund to fully fund capital expenditures.

Budget Assumptions

- FY 2024 Budget - Developed using FY 2023 Service Levels as a starting point.
 - General Fund Contingency of \$112,670 Available for Additional Initiatives, Future Projects, or Retention. Water Fund Contingency of \$12,215.
 - Total General Fund budget – Increased by \$1,124,061.
 - Total Water Fund budget – Increased by \$65,988.
- General Fund Millage Rate - 3.50 (same as current year).
 - 8.55% higher than rollback rate of 3.2432.
- Staffing Plan:
 - Only Change in Team Count was to add 2 Volunteers.
- Total Compensation – Net Increase of \$515,607.
 - Step Increase - \$19,942, COLA Increases - \$169,614 (Includes Wages & Benefits).
 - FRS Net Increase - \$158,103.
 - Health Premiums/ Life/Vision/ Dental Premiums - 15% increase - \$85,412 (Estimated Increase).
 - Includes additional PBA compensation - \$54,600.
 - Workers Comp Premiums – 15% increase - \$22,464 (Estimated Net Increase).
- Beach Renourishment Loan:
 - \$537,453 included for Principal & Interest payments on 5-year loan.
 - The annual payment is budgeted to be paid from cash reserves.
 - The annual amount will be adjusted based on reimbursements from grants.
- Contract Increases:
 - Fire Rescue (\$25,558), Solid Waste (\$96,385), Finance (\$5,021), Attorney Services (\$6,675).
- Insurance Premiums for GL / Property / Liability, Flood, Pollution and Auto – 15% increase or \$91,127.
- Beach Management:
 - \$72,000 costs for engineering, Beach Salvage activities, and Buoys.
 - \$60,000 included for Lobbyist services.
- The FY 2024 General Fund Capital Budget includes the following projects/expenses:
 - \$70,000 for (1) Police Vehicle,
 - \$50,000 for Commission Chambers
 - \$92,470 for Project-related Beach Management expenses.
- The FY 2024 Water Fund Capital Budget includes the following project/expenses:
 - \$300,000 for Well Rehabilitation. / \$350,000 for Storage Reservoir.
 - \$50,000 for Water Main Relocation.
 - \$30,000 for Perimeter Fence Rehabilitation.
 - \$80,000 for Truck.
 - \$65,000 for Repairs & Maintenance Projects.

Organizational Chart

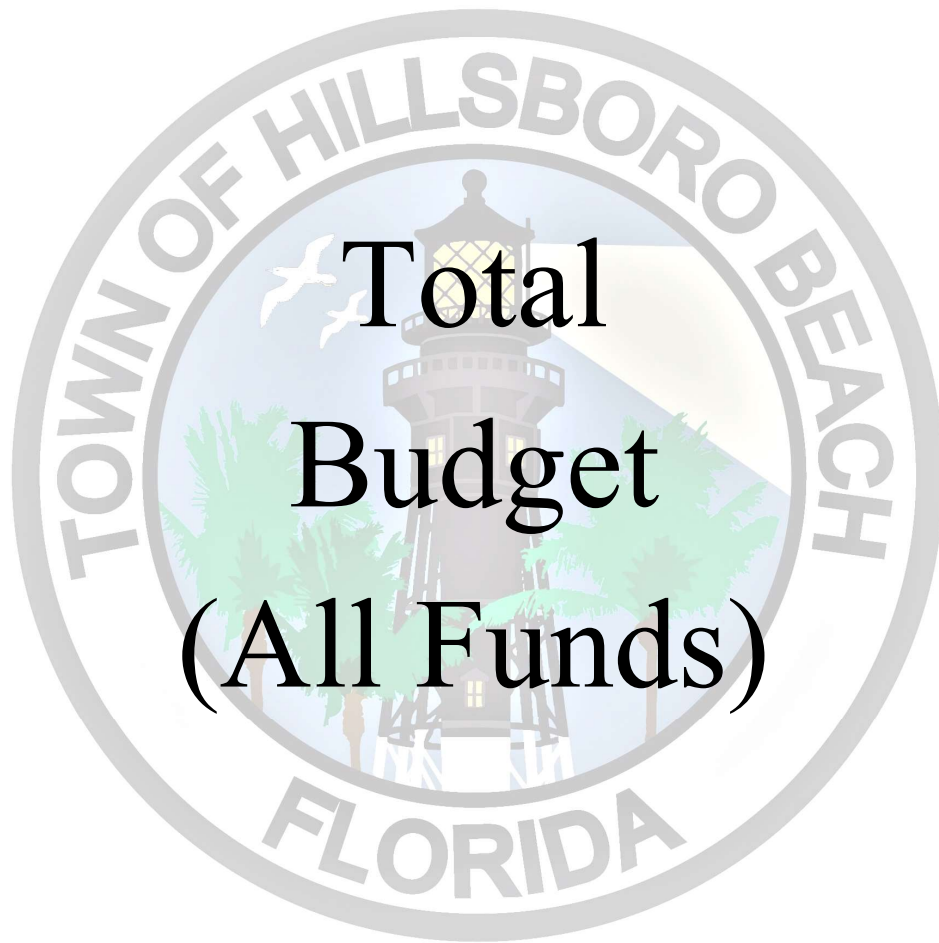


Staffing Summary

	FY 2020		FY 2021		FY 2022		FY 2023		FY 2024	
	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 (1)	19	3	19	3	19	5	19	5	19	7
Facility Services	1	-	1	-	1	-	1	-	1	-
Total General Fund	23	8	23	8	23	10	23	10	23	12
<u>ENTERPRISE FUND</u>										
Water	5	1	5	1	5	0	5	0	5	0
Total Enterprise Fund	5	1	5	1	5	0	5	0	5	0
Total Team Count	28	9	28	9	28	10	28	10	28	12

Note 1 - Police department includes 2 Volunteers in FY2024 P/T column.

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**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

All Funds - Total Budget

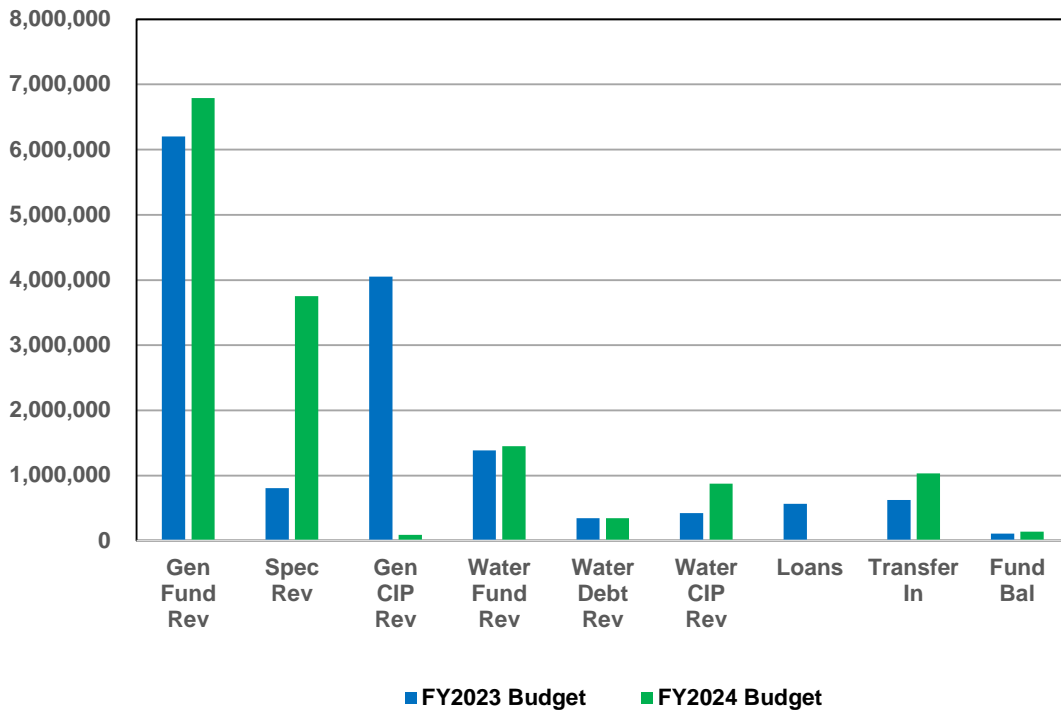
	FY 2023			FY 2024		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Total Revenue - (Excl. Grants)	\$ 8,624,080	\$ 9,051,616	\$ 427,536	\$12,222,124	\$ 3,598,044	41.7%
Grants	4,594,025	432,395	(4,161,630)	1,086,650	(3,507,375)	-76.3%
Loan Proceeds	565,625	3,975,000	3,409,375	-	(565,625)	-100.0%
Transfer In	625,168	606,420	(18,748)	1,032,621	407,453	65.2%
Total Fund Bal. Use / (Addition)	110,750	(558,899)	(669,649)	139,755	29,005	26.2%
Total Funding	\$14,519,648	\$13,506,533	\$ (1,013,115)	\$14,481,151	\$ (38,497)	-0.3%
<u>EXPENDITURES/EXPENSES</u>						
Personnel Expenses	\$ 4,237,672	\$ 4,157,674	\$ 79,998	\$ 4,753,280	\$ 515,607	12.2%
Operating Expenses	3,552,651	3,538,583	14,068	6,260,039	2,707,388	76.2%
Debt Service Expenses	697,618	697,618	-	1,235,071	537,453	77.0%
Capital Expenditures	5,290,470	4,506,237	784,233	1,087,470	(4,203,000)	-79.4%
Transfers Out	625,168	606,420	18,748	1,032,621	407,453	65.2%
Total Contingency	116,069	-	116,069	112,670	(3,399)	-2.9%
Total Expenditures/Expenses	\$14,519,648	\$13,506,533	\$ 1,013,115	\$14,481,151	\$ (38,497)	-0.3%

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

All Funds - Source Of Funds

	FY 2023			FY 2024		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue						
General Fund	\$ 6,203,089	\$ 6,322,630	\$ 119,541	\$ 6,789,697	\$ 586,608	9.5%
Special Revenue Funds	808,469	1,058,157	249,688	3,753,469	2,945,000	364.3%
General Fund - Capital Projects	4,049,845	266,237	(3,783,608)	92,470	(3,957,375)	-97.7%
Water Fund	1,385,002	1,424,839	39,837	1,450,990	65,988	4.8%
Water Debt Service Fund	346,700	347,148	448	347,148	448	0.1%
Water Fund - Capital Projects	425,000	65,000	(360,000)	875,000	450,000	105.9%
Total Revenue	13,218,105	9,484,011	(3,734,094)	13,308,774	90,669	0.7%
Loan Proceeds	565,625	3,975,000	3,409,375	-	(565,625)	-100.0%
Transfer In	625,168	606,420	(18,748)	1,032,621	407,453	65.2%
Use of / (Add To) Fund Balance	110,750	(558,899)	(669,649)	139,755	29,005	26.2%
Total Funding	\$14,519,648	\$13,506,533	\$ (1,013,115)	\$14,481,151	\$ (38,497)	-0.3%

FY 2023 Budget vs. FY 2024 Budget

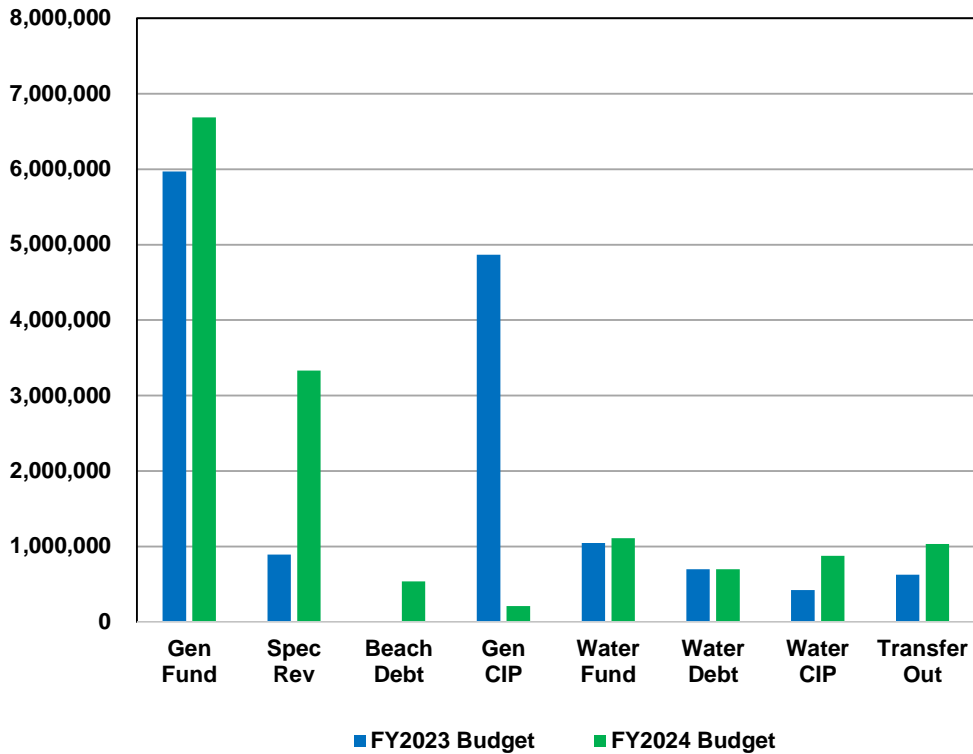


**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

All Funds - Total Expenditures/Expenses By Fund

<u>Expenditures/Expenses</u>	FY 2023			FY 2024		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
General Fund	\$ 5,968,089	\$ 5,731,775	\$ 236,314	\$ 6,684,697	\$ 716,608	12.0%
Special Revenue Funds	893,469	1,042,420	(148,951)	3,330,469	2,437,000	272.8%
Debt Service Funds	-	-	-	537,453	537,453	N/A
General Fund - CIP	4,865,470	4,441,237	424,233	212,470	(4,653,000)	-95.6%
Water Fund	1,044,834	922,061	122,773	1,110,822	65,988	6.3%
Water Debt Service Fund	697,618	697,618	-	697,618	-	0.0%
Water Fund - CIP	425,000	65,000	360,000	875,000	450,000	105.9%
Total Expense	13,894,480	12,900,112	994,368	13,448,529	(445,951)	-3.2%
Transfer Out	625,168	606,420	18,748	1,032,621	407,453	65.2%
Total Expenditures/Expenses	\$14,519,648	\$13,506,533	\$ 1,013,115	\$14,481,151	\$ (38,497)	-0.3%

FY2023 Budget vs. FY2024 Budget

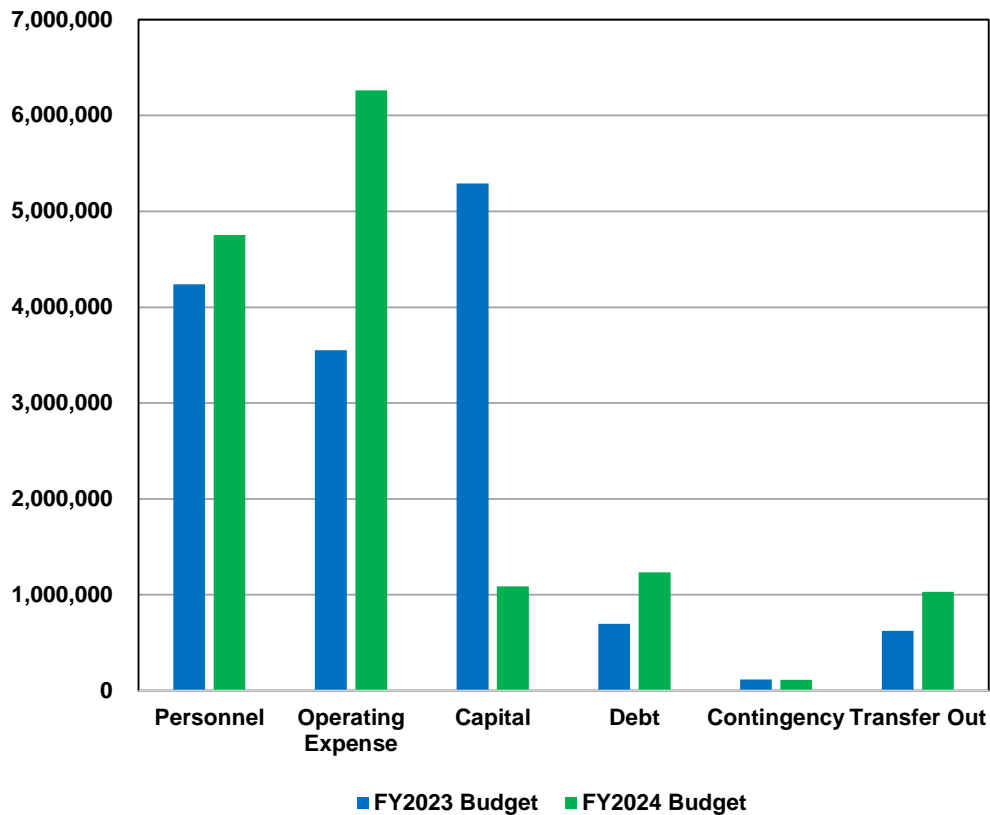


**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

All Funds - Total Expenditures By Category

<u>Expenditures/Expenses</u>	FY 2023			FY 2024		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personnel	\$ 4,237,672	\$ 4,157,674	\$ 79,998	\$ 4,753,280	\$ 515,607	12.2%
Operating Expense	3,552,651	3,538,583	14,068	6,260,039	2,707,388	76.2%
Capital	5,290,470	4,506,237	784,233	1,087,470	(4,203,000)	-79.4%
Debt Service	697,618	697,618	-	1,235,071	537,453	77.0%
Contingency	116,069	-	116,069	112,670	(3,399)	-2.9%
Total Expense	13,894,480	12,900,112	994,368	13,448,529	(445,951)	-3.2%
Transfer Out	625,168	606,420	18,748	1,032,621	407,453	65.2%
Total Expenditures/Expenses	\$14,519,648	\$13,506,533	\$ 1,013,115	\$14,481,151	\$ (38,497)	-0.3%

FY2023 Budget vs. FY2024 Budget



**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

All Funds - Personnel Expense Summary

Description	FY 2023			FY 2024		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
DEPARTMENT						
Commission	\$ 43,060	\$ 45,751	\$ (2,691)	\$ 43,060	\$ -	0.0%
Town Manager	232,704	229,389	3,315	258,697	25,992	11.2%
Town Clerk	189,481	131,176	58,305	205,495	16,014	8.5%
Police	3,056,594	3,049,677	6,918	3,439,678	383,083	12.5%
Facility Services	100,240	90,901	9,339	107,241	7,001	7.0%
Total General Fund	3,622,080	3,546,895	75,185	4,054,170	432,090	11.9%
Water	578,312	573,499	4,813	661,829	83,517	14.4%
Marine Law Enforcement Grant	37,280	37,280	-	37,280	-	0.0%
Total	\$ 4,237,672	\$ 4,157,674	\$ 79,998	\$ 4,753,280	\$ 515,607	12.2%

Description	FY 2023			FY 2024		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
EXPENSE TYPE						
Commission Stipend	\$ 40,000	\$ 42,500	\$ (2,500)	\$ 40,000	\$ -	0.0%
Salaries	2,475,375	2,405,766	69,608	2,649,702	174,327	7.0%
Car Allowance	4,200	4,200	-	4,200	-	0.0%
Paid Holidays	53,992	49,046	4,947	53,873	(119)	-0.2%
Overtime	80,000	90,576	(10,576)	93,000	13,000	16.3%
Vacation Leave Cash Out	20,990	13,931	7,059	20,180	(810)	-3.9%
Sick Leave Cash Out	38,745	38,388	357	46,231	7,486	19.3%
Incentive Pay	17,680	19,060	(1,380)	18,330	650	3.7%
Salary & Wages	2,730,982	2,663,467	67,515	2,925,516	194,534	7.1%
FICA	204,752	208,975	(4,223)	227,159	22,407	10.9%
Florida Retirement System	601,443	594,694	6,749	759,546	158,103	26.3%
Health and Life Insurance	630,873	562,813	68,060	667,738	36,865	5.8%
Tuition Reimbursement	2,250	2,250	-	2,250	-	0.0%
AD&D	776	747	29	859	83	10.7%
Workers' Comp Insurance	64,846	56,466	8,380	87,305	22,459	34.6%
Unemployment Compensation	1,750	-	1,750	1,750	-	0.0%
Total Benefits	1,506,690	1,425,944	80,746	1,746,607	239,917	15.9%
Total Compensation	\$ 4,237,672	\$ 4,089,411	\$ 148,261	\$ 4,672,123	\$ 434,451	10.3%



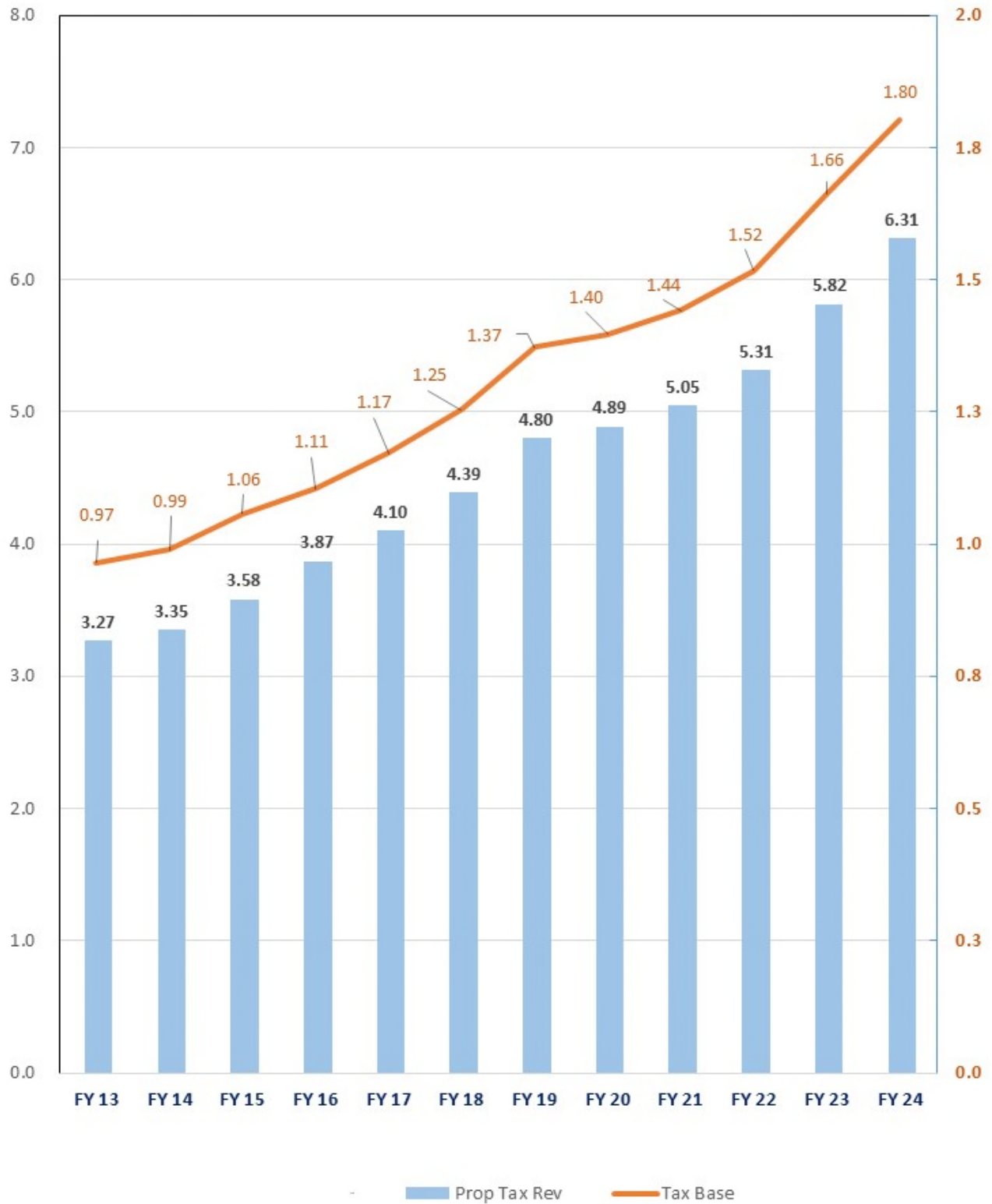
Property Tax Base Detail

	Vacant Property	Single Family Res	Town- houses	Condos & Co-ops	Other	Total Real Property	Personal Property	Total Taxable Values
<u>FY 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 (\$)	\$8,029,541	\$14,309,092	\$780,320	\$483,002	\$1,897,175	\$888,516		
Average Taxable Value (\$)	\$7,279,811	\$11,086,301	\$637,110	\$397,832	\$1,669,691	\$726,579		
% Taxable To Market	90.7%	77.5%	81.6%	82.4%	88.0%	81.8%		
<u>FY 2024</u>								
Number	24	47	88	2,079	50	2,288		
Homesteaded	3	33	41	689	0	766		
Homesteaded %	12.5%	70.2%	46.6%	33.1%	0.0%	33.5%		
Market Value (\$M)	\$205.1	\$762.2	\$77.1	\$1,222.3	\$94.8	\$2,361.4		
Taxable Value (\$M)	\$184.1	\$554.7	\$61.1	\$914.9	\$79.5	\$1,794.3	\$9.9	\$1,804.1
% of Total Taxable Value	10.3%	30.9%	3.4%	51.0%	4.4%	100.0%		
Average Market Value (\$)	\$8,544,029	\$16,217,313	\$875,573	\$587,911	\$1,896,954	\$1,032,096		
Average Taxable Value (\$)	\$7,672,668	\$11,801,739	\$694,063	\$440,067	\$1,589,195	\$784,205		
% Taxable To Market	89.8%	72.8%	79.3%	74.9%	83.8%	76.0%		
<u>CHANGE</u>								
Number	0	0	0	0	0	0		
Homesteaded	0	0	6	1	0	7		
Market Value (\$M)	\$12.3	\$89.7	\$8.4	\$218.1	(\$0.0)	\$328.5		
Year Over Year Growth	6.4%	13.3%	12.2%	21.7%	0.0%	16.2%		
Taxable Value (\$M)	\$9.4	\$33.6	\$5.0	\$87.8	(\$4.0)	\$131.8	\$1.0	\$132.9
Year Over Year Growth	5.4%	6.5%	8.9%	10.6%	-4.8%	7.9%		
Average Market Value (\$)	\$514,488	\$1,908,222	\$95,253	\$104,909	(\$220)	\$143,580		
Year Over Year Growth	6.4%	13.3%	12.2%	21.7%	0.0%	16.2%		
Average Taxable Value (\$)	\$392,857	\$715,438	\$56,953	\$42,235	(\$80,496)	\$57,626		
Year Over Year Growth	5.4%	6.5%	8.9%	10.6%	-4.8%	7.9%	11.5%	7.9%

Prop Tax (\$M)

Property Tax & Tax Base (FY2013 to Present)

Tax Base (\$B)



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

Rolled-Back Rate Analysis

(\$ Millions)

Tax Base Analysis

FY 2023 Tax Base
(As Adjusted through May 2023)

FY 2024 Tax Base

Growth - Enhanced Market Value

FY 2024 Tax Base - Before New Additions

Growth - New Additions To Tax Base

FY 2024 Tax Base - Total

Taxable Base	% Growth
1,662.0	
131.6	7.92%
1,793.6	
10.5	0.63%
1,804.1	8.55%

Property Tax Analysis

FY 2023 Millage Rate & FY 2023 Final Tax Base

FY 2024 Tax Base Before New Additions

FY 2024 **Rolled Back Rate** & FY 2024 Tax Base
Before New Additions (Same Prop Tax Rev)

Millage Rate	Tax Base	Property Tax Revenue (Tax Base X Rate)
3.5000	1,662.0	5.817
		↕
3.2432	1,793.6	5.817

Impact of Potential FY 2024 Millage Rates Homestead vs. Non-Homestead Properties

	Market Value \$400,000		Market Value \$1,000,000		Market Value \$10,000,000	
	H-Stead	N-H-Stead	H-Stead	N-H-Stead	H-Stead	N-H-Stead
FY 2023						
Market Value	400,000	400,000	1,000,000	1,000,000	10,000,000	10,000,000
SOH % Of Market Value	77.5%	NA	77.5%	NA	77.5%	NA
SOH Value	309,909	400,000	774,773	1,000,000	7,747,732	10,000,000
Exemptions	50,000	NA	50,000	NA	50,000	NA
Taxable Value	259,909	400,000	724,773	1,000,000	7,697,732	10,000,000
Millage Rate	3.5000	3.5000	3.5000	3.5000	3.5000	3.5000
Property Tax	\$910	\$1,400	\$2,537	\$3,500	\$26,942	\$35,000
FY 2024						
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	72.8%	NA	72.8%	NA	72.8%	NA
SOH Value	314,858	432,674	787,146	1,081,686	7,871,461	10,816,862
Exemptions	50,000	NA	50,000	NA	50,000	NA
Taxable Value	264,858	432,674	737,146	1,081,686	7,821,461	10,816,862
Taxable Value % Increase	1.9%	8.2%	1.7%	8.2%	1.6%	8.2%
Millage Rate = 3.5000 Mills (FY 2024 Millage Rate)						
Property Tax	\$927	\$1,514	\$2,580	\$3,786	\$27,375	\$37,859
Property Tax Incr /(Decr)	\$17	\$114	\$43	\$286	\$433	\$2,859
Property Tax % Increase	1.9%	8.2%	1.7%	8.2%	1.6%	8.2%

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**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Summary

	FY 2023			FY 2024		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Total Revenue	\$ 6,203,089	\$ 6,322,630	\$ 119,541	\$ 6,789,697	\$ 586,608	9.5%
Transfer In	50,000	50,000	-	50,000	-	0.0%
Use of / (Add To) Fund Balance	-	(374,603)	(374,603)	537,453	537,453	N/A
Total Funding	6,253,089	5,998,028	(255,061)	7,377,150	1,124,061	18.0%
<u>EXPENDITURES</u>						
Personnel Expense	3,622,080	3,546,895	75,185	4,054,170	432,090	11.9%
Operating Expense - Excl. Cont.	2,229,940	2,184,881	45,059	2,517,857	287,917	12.9%
Contingency	116,069	-	116,069	112,670	(3,399)	-2.9%
Transfers Out	285,000	266,252	18,748	692,453	407,453	143.0%
Total Expenditures	6,253,089	5,998,028	255,061	7,377,150	1,124,061	18.0%
<u>AVAILABLE FUND BALANCE</u>						
Opening Balance	3,322,305	3,322,305	-	3,696,907	374,603	11.3%
(Use) / Add To Fund Balance	-	374,603	374,603	(537,453)	(537,453)	N/A
Closing Balance	\$ 3,322,305	\$ 3,696,907	\$ 374,603	\$ 3,159,454	\$ (162,851)	-4.9%
Closing Bal % Of Total Exp	53.1%	61.6%	8.5%	42.8%	-10.3%	N/A

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Source Of Funds

FUNDING

Revenue

Property Tax
Other Local Taxes
Intergovernment Revenue
Fines & Forfeitures
Miscellaneous Revenue
Interest Income

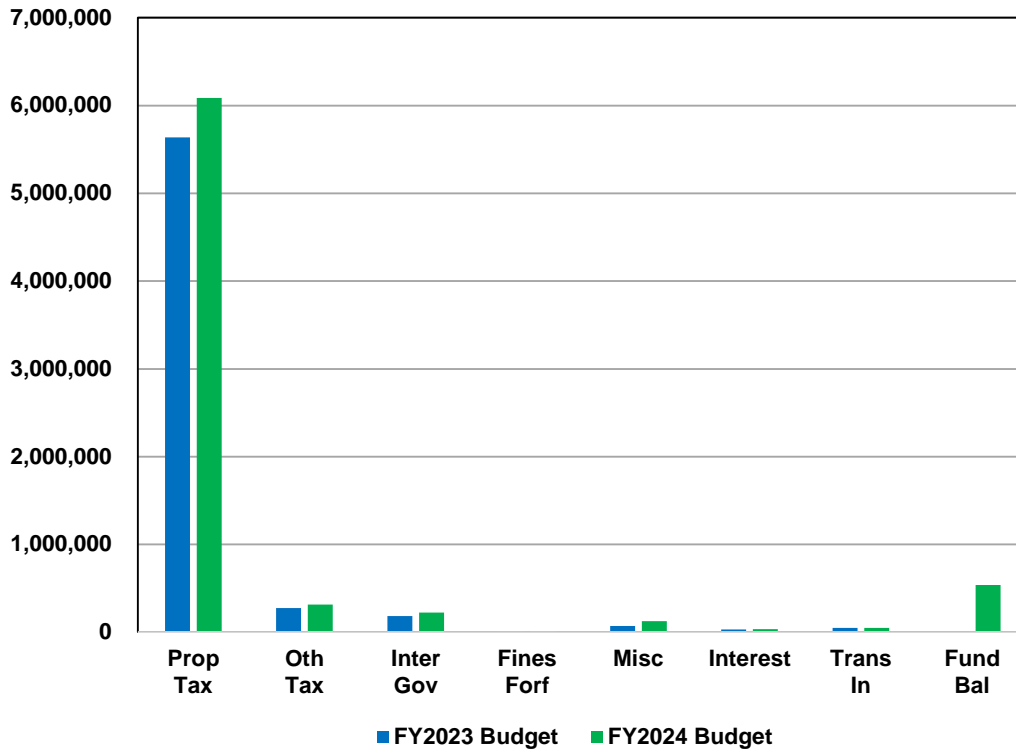
Total Revenue

Transfer In
Use (Add To) Fund Balance

Total Funding

	FY 2023			FY 2024		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Property Tax	\$ 5,638,903	\$ 5,631,750	\$ (7,153)	\$ 6,086,954	\$ 448,051	7.9%
Other Local Taxes	275,000	319,800	44,800	317,000	42,000	15.3%
Intergovernment Revenue	184,036	193,822	9,786	223,593	39,557	21.5%
Fines & Forfeitures	2,050	1,584	(466)	2,050	-	0.0%
Miscellaneous Revenue	73,000	124,283	51,283	125,000	52,000	71.2%
Interest Income	30,100	51,391	21,291	35,100	5,000	16.6%
Total Revenue	6,203,089	6,322,630	119,541	6,789,697	586,608	9.5%
Transfer In	50,000	50,000	-	50,000	-	0.0%
Use (Add To) Fund Balance	-	(374,603)	(374,603)	537,453	537,453	N/A
Total Funding	\$ 6,253,089	\$ 5,998,028	\$ (255,061)	\$ 7,377,150	\$ 1,124,061	18.0%

FY2023 Budget vs. FY2024 Budget



**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Revenue Details

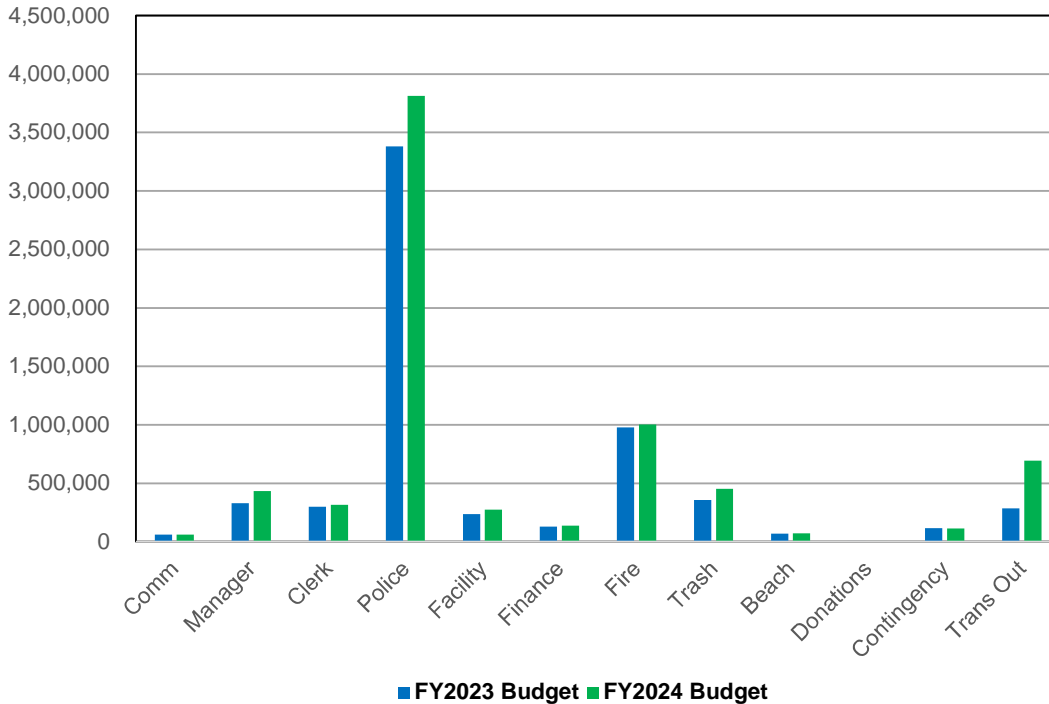
Description	FY 2022	FY 2023			FY 2024		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Property Tax							
Tax Receipts - Current Year	\$ 5,314,424	\$ 5,849,406	\$ 5,849,406	\$ -	\$ 6,314,431	\$ 465,025	7.9%
Tax Receipts - Discounts	5,529	(213,503)	(208,778)	4,725	(230,477)	(16,974)	8.0%
Tax Receipts - Delinquent	(194,878)	3,000	(8,878)	(11,878)	3,000	-	0.0%
Total - Property Tax	5,125,075	5,638,903	5,631,750	(7,153)	6,086,954	448,051	7.9%
Other Local Taxes							
FPL Franchise	271,235	250,000	292,495	42,495	290,000	40,000	16.0%
Local Communications Tax	29,145	25,000	27,306	2,306	27,000	2,000	8.0%
Total - Other Local Taxes	300,380	275,000	319,800	44,800	317,000	42,000	15.3%
Intergovernmental Revenues							
Occupational Licenses	1,237	1,900	1,900	-	1,900	-	0.0%
FDLE - JAG Grant	2,704	-	561	561	-	-	N/A
State Revenue Sharing	61,352	46,500	50,642	4,142	61,146	14,646	31.5%
Alcoholic Beverage License	1,273	636	636	-	636	-	0.0%
Half-Cent Sales Tax	160,142	135,000	140,083	5,083	159,911	24,911	18.5%
Total - Intergov. Revenue	226,708	184,036	193,822	9,786	223,593	39,557	21.5%
Fines & Forfeitures							
Fines	1,776	2,000	1,534	(466)	2,000	-	0.0%
Seizures and Forfeitures	-	50	50	-	50	-	0.0%
Total - Fines & Forfeitures	1,776	2,050	1,584	(466)	2,050	-	0.0%
Miscellaneous Revenue							
Miscellaneous	4,889	3,000	17,839	14,839	10,000	7,000	233.3%
Misc. - Police reimbursement	43,854	50,000	69,029	19,029	85,000	35,000	70.0%
Rental Revenue	-	-	10,611	10,611	-	-	N/A
Lien Search Fee	17,210	20,000	14,229	(5,771)	15,000	(5,000)	-25.0%
Sale of Surplus Equipment	1,915	-	12,575	12,575	15,000	15,000	N/A
Total - Misc. Revenue	67,868	73,000	124,283	51,283	125,000	52,000	71.2%
Interest Income							
Interest Income	34,271	35,000	43,986	8,986	40,000	5,000	14.3%
Net Incr (Decr) In FMV-Invest	(141,778)	(5,000)	-	5,000	(5,000)	-	0.0%
Interest Income - Tax Collector	106	100	7,405	7,305	100	-	0.0%
Total - Interest Income	(107,401)	30,100	51,391	21,291	35,100	5,000	16.6%
Total Revenue	5,614,406	6,203,089	6,322,630	119,541	6,789,697	586,608	9.5%
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	-	-	(374,603)	(374,603)	537,453	537,453	N/A
Total Funding	\$ 5,664,406	\$ 6,253,089	\$ 5,998,028	\$ (255,061)	\$ 7,377,150	\$ 1,124,061	18.0%

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Total Expenditures By Department

EXPENDITURES	FY 2023			FY 2024		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Expense						
Town Commission	\$ 61,210	\$ 55,403	\$ 5,807	\$ 62,210	\$ 1,000	1.6%
Town Manager	330,629	339,964	(9,335)	434,197	103,567	31.3%
Town Clerk	300,211	252,747	47,464	315,294	15,082	5.0%
Police	3,380,729	3,363,142	17,587	3,813,289	432,560	12.8%
Facility Services	236,953	209,300	27,653	275,000	38,046	16.1%
Finance	130,758	131,594	(835)	136,939	6,181	4.7%
Fire Rescue	977,451	946,190	31,261	1,003,009	25,558	2.6%
Solid Waste	356,597	393,897	(37,300)	452,982	96,385	27.0%
Beaches	71,000	33,057	37,943	72,000	1,000	1.4%
Charitable Donations	6,481	6,481	-	7,108	627	9.7%
Contingency	116,069	-	116,069	112,670	(3,399)	-2.9%
Total Expense	5,968,089	5,731,775	236,314	6,684,697	716,608	12.0%
Transfer Out	285,000	266,252	18,748	692,453	407,453	143.0%
Total Expenditures	\$ 6,253,089	\$ 5,998,028	\$ 255,061	\$ 7,377,150	\$ 1,124,061	18.0%

FY2023 Budget vs. FY2024 Budget

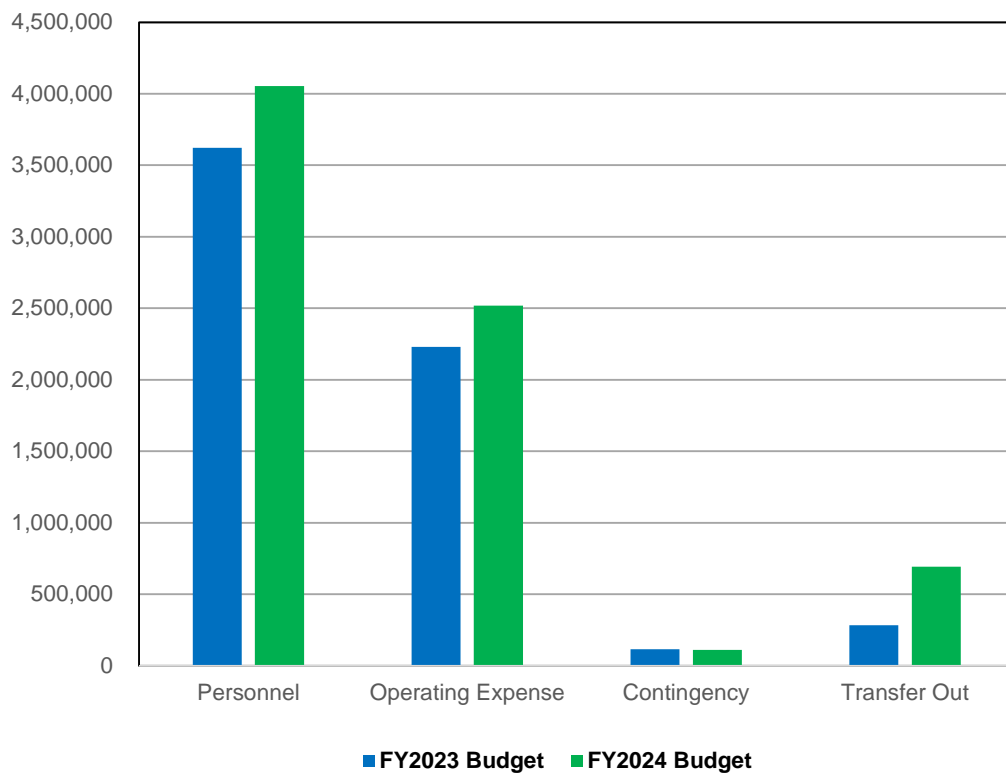


**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Total Expenditures By Category

	FY 2023			FY 2024		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
EXPENDITURES						
Expense						
Personnel	\$ 3,622,080	\$ 3,546,895	\$ 75,185	\$ 4,054,170	\$ 432,090	11.9%
Operating Expense	2,229,940	2,184,881	45,059	2,517,857	287,917	12.9%
Contingency	116,069	-	116,069	112,670	(3,399)	-2.9%
Total Expense	5,968,089	5,731,775	236,314	6,684,697	716,608	12.0%
Transfer Out	285,000	266,252	18,748	692,453	407,453	143.0%
Total Expenditures	\$ 6,253,089	\$ 5,998,028	\$ 255,061	\$ 7,377,150	\$ 1,124,061	18.0%

FY2023 Budget vs. FY2024 Budget



**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Personnel Expense Summary

Description	FY 2023			FY 2024		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Commission	\$ 43,060	\$ 45,751	\$ (2,691)	\$ 43,060	\$ -	0.0%
Town Manager	232,704	229,389	3,315	258,697	25,992	11.2%
Town Clerk	189,481	131,176	58,305	205,495	16,014	8.5%
Police	3,056,594	3,049,677	6,918	3,439,678	383,083	12.5%
Facility Services	100,240	90,901	9,339	107,241	7,001	7.0%
Total Personnel Expense	3,622,080	3,546,895	75,185	4,054,170	432,090	11.9%

Description	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
EXPENSE TYPE						
Commission Stipend	40,000	42,500	(2,500)	40,000	-	0.0%
Salaries	2,103,185	2,060,858	42,327	2,262,768	159,583	7.6%
Car Allowance	4,200	35,400	(31,200)	43,200	39,000	928.6%
Paid Holidays	53,992	49,046	4,947	53,873	(119)	-0.2%
Overtime	55,000	83,411	(28,411)	88,000	33,000	60.0%
Vacation Leave Cash Out	3,755	-	3,755	4,061	306	8.1%
Sick Leave Cash Out	33,000	25,068	7,932	33,162	162	0.5%
Employee Award	-	-	-	-	-	N/A
Incentive Pay	17,680	19,060	(1,380)	18,330	650	3.7%
Transfer To Special Revenue	(37,280)	(37,280)	-	(37,280)	-	0.0%
Salary & Wages	2,273,532	2,278,063	(4,531)	2,506,115	232,582	10.2%
FICA	173,928	176,197	(2,269)	191,718	17,790	10.2%
Florida Retirement System	551,401	541,222	10,179	687,798	136,397	24.7%
Health and Life Insurance	566,510	502,809	63,701	593,858	27,348	4.8%
Tuition Reimbursement	2,250	2,250	-	2,250	-	0.0%
AD&D	776	747	29	859	83	10.7%
Workers' Comp Insurance	52,433	45,607	6,826	70,323	17,890	34.1%
Unemployment Compensation	1,250	-	1,250	1,250	-	0.0%
Total Benefits	1,348,548	1,268,832	79,716	1,548,056	199,508	14.8%
Total Compensation	\$ 3,622,080	\$ 3,546,895	\$ 75,185	\$ 4,054,170	\$ 432,090	11.9%

**Town of Hillsboro Beach
Fiscal Year 2024 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

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

Current Year Highlights

- Completed first beach nourishment with Boca Raton, Deerfield Beach as per the Settlement Agreement with over 50% funded from outside sources.
- 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.
- Completed the A1A project with better elevations for the road condition to reduce King Tide effects.
- 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.
- Updated Chapter 12, Land Development Code to provide landscape barriers, better define side setbacks, and enhanced driveway design in single family home zone.
- Began support for easement acquisition related to burying utilities.

Next Year Goals

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

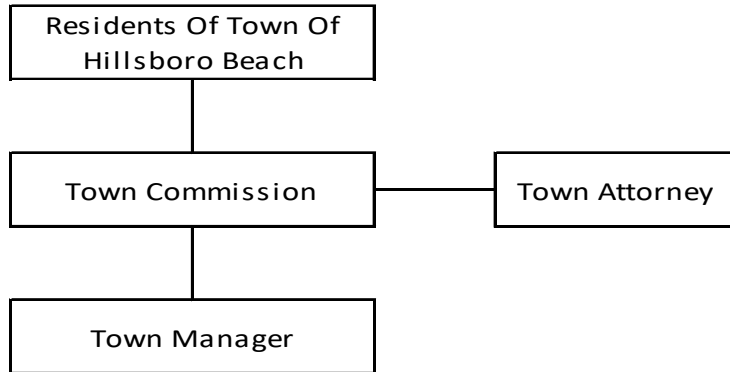
**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Town Commission Department

Positions

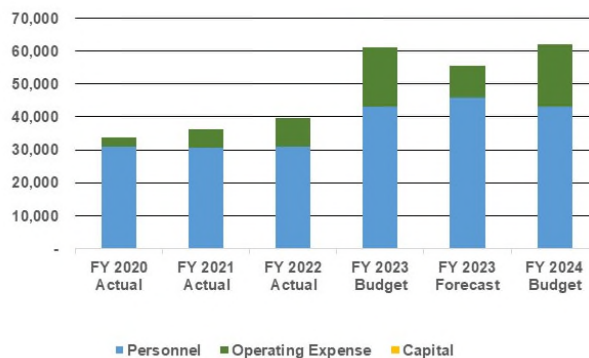
Position	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Mayor	1	1	1	1	1
Vice Mayor	1	1	1	1	1
Commissioner – Treasurer	1	1	1	1	1
Commissioner	2	2	2	2	2
Total	5	5	5	5	5

Organizational Chart



Five-Year History Summary

	Historical Data			FY 2023		FY 2024
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	Annual Budget	Forecast	Annual Budget
Personnel	\$31,003	\$30,519	\$31,003	\$43,060	\$45,751	\$43,060
Operating Expense	2,708	5,799	8,746	18,150	9,652	19,150
Capital	-	-	-	-	-	-
Total	\$33,711	\$36,318	\$39,749	\$61,210	\$55,403	\$62,210



**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Town Commission Department

Description	FY 2022	FY 2023			FY 2024		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Mayor/Commission Stipend	\$ 28,800	\$ 40,000	\$ 42,500	\$ (2,500)	\$ 40,000	\$ -	0.0%
FICA	2,203	3,060	3,251	(191)	3,060	-	0.0%
Total Personal Services	31,003	43,060	45,751	(2,691)	43,060	-	0.0%
Operating Expenses							
Election Fees	5,193	3,900	463	3,437	4,900	1,000	25.6%
Conferences/Seminars	283	6,000	5,539	461	6,000	-	0.0%
BLC Annual Event	-	4,750	1,500	3,250	4,750	-	0.0%
Mayor/Commission Expense	3,270	3,500	2,150	1,350	3,500	-	0.0%
Total Operating Expenses	8,746	18,150	9,652	8,498	19,150	1,000	5.5%
Total Commission	\$ 39,749	\$ 61,210	\$ 55,403	\$ 5,807	\$ 62,210	\$ 1,000	1.6%

**Town of Hillsboro Beach
Fiscal Year 2024 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

- Ensure fiscal integrity.
- Enhance residential and roadway safety.
- Defend Town's interest during the redesign of A1A.
- Chart path of Commission's vision as it relates to hotel and new development.
- Preservation of the Town beach.
- Ensure customer service excellence.
- Resilient and well-maintained infrastructure.
- Maintenance of an attractive and tranquil residential community, including marine issues.
- Effective and efficient governmental operations.
- Execute items from utility's capital project plan.

Current Year Highlights

- Completed beach nourishment with Boca Raton, and Deerfield Beach per the Settlement Agreement with more than 50% funded with outside funds.
- Completed FEMA and FDEP required Beach Management Plan and Mitigation Study, funded 50% with FEMA funds.
- Hired State lobbyist per the Commission's directive.
- Successful negotiations with FOP for police bargaining unit agreement, balancing the needs of the residents – fiscal and safety – with the competitive forces of the workforce.
- 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.
- Began engagement with Stantec Engineering for design of new clearwell at water utility.
- Coordinated with FDOT with utility adjustments on road project to ensure all valve covers and meter boxes are accessible.
- Successfully maintained a full inventory of deployed vessel exclusion buoys for the year.
- 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.
- Completed Town Hall façade, and new front lawn project.
- Implemented monthly spot-checks of Town Shuttle for vehicle compliance.
- Implemented online bill payment of water utility bills, making it easier to retrieve and pay water bills.

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Town Manager Department

- 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.
- Better established relationship with Hillsboro Club and hosted Broward League of Cities and Broward Mayor’s meetings.
- Implemented Phase 1 of Town Hall and Police access control project, installing FOBs at access points to better control and monitor entry points.

Next Year Goals

- Conduct successful national and municipal elections.
- Update Commission Chambers and Plan Review area.
- Partner with a Lobbyist to represent the Town.
- Continue to provide an environment that timely responds to developers and maintains the Town’s interests at the heart of all discussions.
- Maintain an active Code Compliance presence.
- Continue focus on roadway safety.
- Coordinate next steps in Settlement Agreements: Deerfield Beach ECL, Hillsboro Inlet District Back passing.
- Examine funding alternatives for future beach projects.
- Continue to expand and enhance Town Events.
- Finalize easement acquisition phase of FPL underground utility project.
- Continue security training to increase awareness of phishing concerns.
- Continued review and revision of the Town’s Land Development Code.

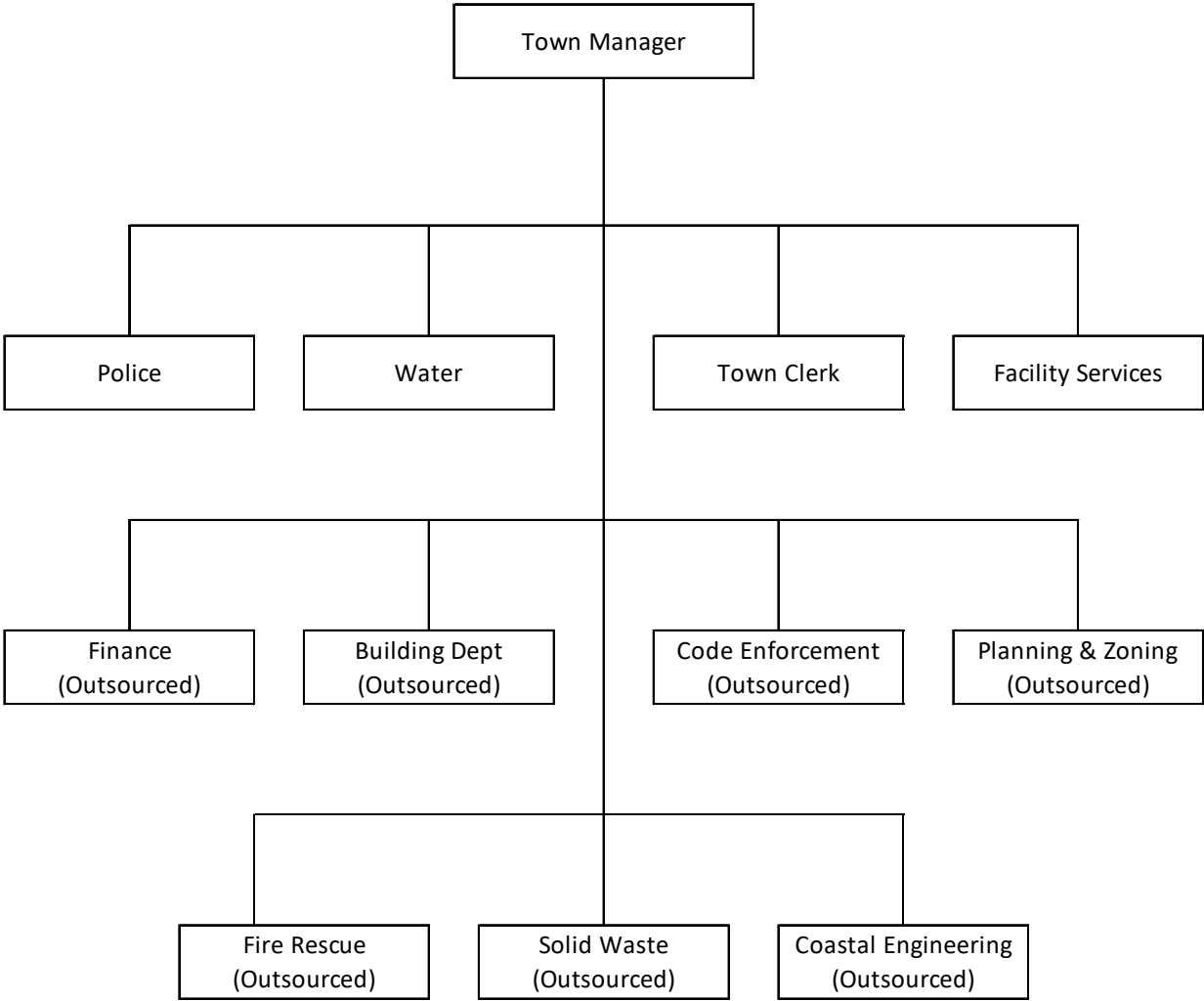
Positions

Position	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
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

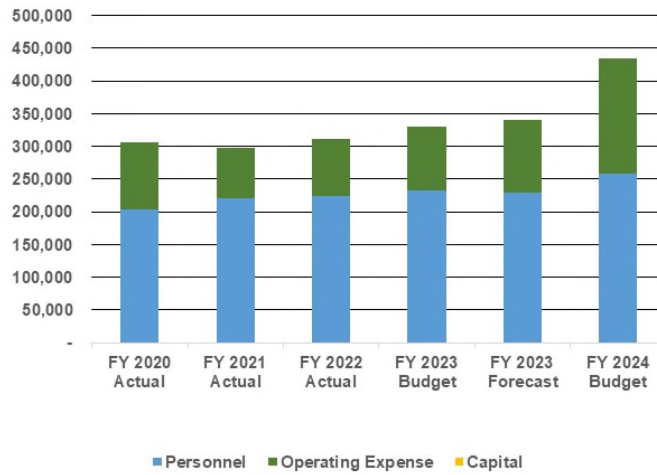


**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Town Manager Department

Five-Year History Summary

	Historical Data			FY 2023		FY2024
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	Annual Budget	Forecast	Annual Budget
Personnel	\$204,216	\$221,142	\$224,016	\$232,704	\$229,389	\$258,697
Operating Expense	101,528	77,190	87,722	97,925	110,575	175,500
Capital	-	-	-	-	-	-
Total	\$305,744	\$298,332	\$311,738	\$330,629	\$339,964	\$434,197



**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Town Manager Department

Description	FY 2022	FY 2023			FY 2024		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Salaries	\$ 144,170	\$ 143,699	\$ 144,706	\$ (1,007)	\$ 158,429	\$ 14,729	10.3%
Car Allowance	4,200	4,200	4,200	-	4,200	-	0.0%
FICA	11,272	11,315	11,306	9	12,441	1,126	10.0%
Florida Retirement System	42,715	45,366	47,211	(1,845)	54,690	9,324	20.6%
Health and Life Insurance	21,460	27,893	21,761	6,132	28,615	722	2.6%
Workers' Comp Insurance	199	231	205	26	323	92	39.7%
	224,016	232,704	229,389	3,315	258,697	25,992	11.2%
Operating Expenses							
Town Attorney	68,804	83,325	68,844	14,481	90,000	6,675	8.0%
Prof. Services - IT Services	8,635	9,100	17,640	(8,540)	20,000	10,900	119.8%
Prof. Services - Lobbyist	-	-	22,367	(22,367)	60,000	60,000	N/A
Miscellaneous	6,750	1,000	459	541	1,000	-	0.0%
Computer Expenses/Supplies	431	1,000	43	957	1,000	-	0.0%
Training Expenses	3,102	3,500	1,222	2,278	3,500	-	0.0%
Total Operating Expenses	87,722	97,925	110,575	(12,650)	175,500	77,575	79.2%
Total Town Manager	\$ 311,738	\$ 330,629	\$ 339,964	\$ (9,335)	\$ 434,197	\$ 103,567	31.3%

**Town of Hillsboro Beach
Fiscal Year 2024 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

- Significant backlog of documents which needed to be organized, digitized, stored off site or some instances destroyed in accordance with State record retention requirements.
- Website template lacks flexibility and does not provide a digital experience to access information efficiently.

Current Year Highlights

- Implement online Lobbyist Registration Portal to meet compliance with County requirements.
- Developed process for online Vendor Registration on Town Website
- Completed Phase III of Planning Room (Water Utility Records) and sort records for scanning and destruction in accordance to records retention requirements.
- Ensure contents of planning room are removed in its entirety for Conference room concept plans.
- Maintain Town website & Email Marketing Campaigns with relevant news and updates.
- Maintain Condo Property Managers and Board Presidents database and create monthly marketing emails for meetings.
- Increased knowledge base on Florida Retirement System for Human Resources responsibilities.
- Initiate Campaign to promote “National Voter Registration Day” (Sept 19)
- Facilitated Civic Clerk Agenda Management update for more efficient use.
- Planned two (2) community shredding events for residents to safely purge sensitive records.
- Planned two (2) Community Blood Drives.

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Town Clerk Department

Next Year Goals

- Develop portal on website for forms efficiency and easier access for the public.
- Develop portal on website for all online payments for utility bills and building permits.
- Increase knowledge base on Broward Transit Community Shuttle Reporting Requirements.
- Increase knowledge base on Florida Ethics Commissions New Forms and Policies.
- Launch Redesigned Website for Town Hall and Police Dept to provide an enhanced digital experience with simplified navigation allowing residents and visitors to access information easier and faster.
- Install software to embed Commission Meeting videos on website for public access.
- Further develop and enhance Tracking System for Contract Agreements.
- Enhance Community outreach on Town Website for sign-up Notifications for NIXLE/Safer Watch, Email Updates, Town News, and social media.
- Upload historical beach nourishment records and maps into Laserfiche.
- Host shredding events to purge Town records pursuant to state law.
- Develop Open Government page on Town Website, further promote transparency and accessibility for public records.
- Develop database of prior Town Mayors and Commission Members for prosperity and historical purposes.
- Archive and preserve historical documents circa 1930-1970
- Promote “National Voter Registration Day” (Sept 19)
- Take course and exam for Florida Certified Records Manager Certification Program
- Serve on the Board of Directors for Broward County Municipal Clerks Association
- Serve as Committee Chair for Florida Association of City Clerks
- Serve as Committee Chair for International Institute of Municipal Clerks
- Serve on Committee for Florida League of Cities – Legislative Policy/Municipal Administration
- Volunteer for Florida League of Cities Annual Conference

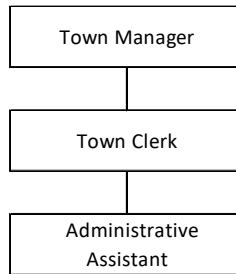
**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Town Clerk Department

Positions

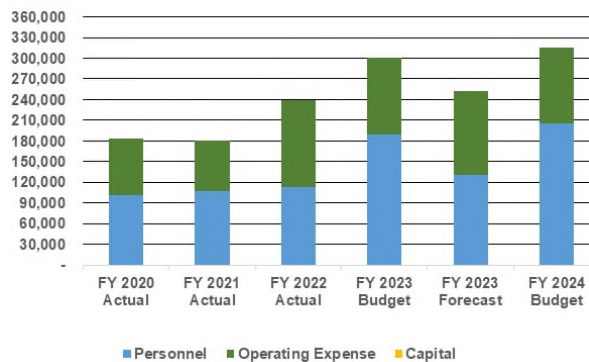
Position	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Town Clerk	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Total – Full-Time	2	2	2	2	2
Administrative Assistant	–	–	–	–	–
Total – Part-Time	–	–	–	–	–
Total	2	2	2	2	2

Organizational Chart



Five-Year History Summary

	Historical Data			FY 2023		FY 2024
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	Annual Budget	Forecast	Annual Budget
Personnel	\$101,175	\$107,488	\$113,155	\$189,481	\$131,176	\$205,495
Operating Expense	81,750	72,452	126,359	110,730	121,571	109,799
Capital	–	–	–	–	–	–
Total	\$182,925	\$179,940	\$239,514	\$300,211	\$252,747	\$315,294



**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Town Clerk Department

Description	FY 2022	FY 2023			FY 2024		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Salaries	\$ 80,821	\$ 133,609	\$ 90,822	\$ 42,787	\$ 146,638	\$ 13,029	9.8%
Vacation Leave Cash Out	810	-	-	-	-	-	N/A
FICA	6,212	10,222	6,930	3,292	11,218	996	9.7%
Florida Retirement System	8,951	15,913	11,134	4,779	19,899	3,986	25.0%
Health and Life Insurance	16,201	29,272	22,069	7,203	30,271	999	3.4%
Workers' Comp Insurance	160	215	222	(7)	299	84	38.9%
Unemployment Compensation	-	250	-	250	250	-	0.0%
Total Personal Services	113,155	189,481	131,176	58,305	208,574	19,092	10.1%
Operating Expenses							
Coding Ordinances	2,826	3,000	2,697	303	3,000	-	0.0%
Records Digitization	3,422	15,000	13,919	1,081	15,000	-	0.0%
Temporary Labor	60,258	6,500	35,838	(29,338)	6,500	-	0.0%
Contracts - Other Services	8,998	7,000	5,256	1,744	7,500	500	7.1%
Contracts - Minutes Preparation	3,844	4,250	3,150	1,100	4,250	-	0.0%
Software Maint / Support	7,202	25,313	20,409	4,904	22,475	(2,838)	-11.2%
Postage	4,778	2,500	2,845	(345)	2,500	-	0.0%
Copier	4,679	6,100	3,472	2,628	5,000	(1,100)	-18.0%
Advertising	8,214	10,000	5,478	4,522	10,000	-	0.0%
Office Supplies	7,011	5,900	7,426	(1,526)	5,900	-	0.0%
Website Support	2,910	4,967	3,308	1,659	6,783	1,816	36.6%
Subscriptions and Memberships	4,166	5,700	4,462	1,238	5,891	191	3.4%
Office Equipment	-	1,000	1,000	-	1,000	-	0.0%
Training Expenses	1,858	3,500	3,044	456	4,000	500	14.3%
Resident Mailings	6,193	10,000	9,266	734	10,000	-	0.0%
Total Operating Expenses	126,359	110,730	121,571	(10,841)	109,799	(931)	-0.8%
Total Town Clerk	\$ 239,514	\$ 300,211	\$ 252,747	\$ 47,464	\$ 318,373	\$ 18,161	6.0%

**Town of Hillsboro Beach
Fiscal Year 2024 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:

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

Measurables

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

- All Police calls for service and response times,
- Criminal activity is tracked and analyzed for trends and patterns,
- 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 2024 Budget**

General Fund - Police Department

Current Year Highlights

- Continued efforts with educating boaters in best boating safe practices.
- Continued our education efforts with fraud awareness.
- Brought back Coffee with a Cop.
- Installed a new License Plate Recognition System.
- Continued efforts with motor vehicle, pedestrian and cyclist safety.
- Continuing efforts in building a Wellness program for our Town.
- Completed mandatory ongoing Firearm/Use of Force/Defensive Tactic De-Escalation Training.
- Focused efforts on buoys, swim zone violations noise and speed/wake violations.
- Post-Traumatic Stress Awareness and De-escalation Training.
- Mandatory FDLE training to include Discriminatory Profiling, Professional Traffic Stops, Domestic Violence, Identify and Investigate Human Trafficking for Law Enforcement Officers, Juvenile Sexual Offender Investigations, Misuse of Electronic Databases, Physiological Response Dynamics Training, Recognizing Head Injuries in Infants and Children, Victims of Sexual Offenses, Autism Spectrum Disorders, Elder-Abuse-Investigations, Fentanyl-Safety-for-Law-Enforcement, Medical Marijuana
- Created a briefing area that allows Supervisors to meet up with staff, twice a day, to communicate, train and establish up to date information regarding the town, laws and ordinances.
- Implemented a new voice recording system, Eventide.
- Implemented a new access control system with Hartmann electronics.
- Updated cameras around the town facility.
- Implemented panic buttons in town hall.
- Participated in Broward County virtual Web EOC exercises.
- Established an "Exchange" initiative for residents to safely exchange packages under video recording at the Police Department.
- Traffic Safety Initiative focused on aggressive driving, distracted driving, noise on AIA and driving under the influence.
- Purchased SaferWatch to allow and bridge communication efforts with the community and the Police Department.
- Improved our Emergency Management equipment and training.
- Heavy enforcement efforts in removing cars, vehicles and other obstacles from the paved shoulder areas.

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

General Fund - Police Department

Next Year Goals

- Begin efforts in creating a policy and procedure update to include the Town.
- Continue with the freshly started Wellness Program, keeping our staff safe, motivated and engaged.
- Continue to explore other options and programs to bridge communication between our residents and the Police Department. To include Website and social media outlets.
- Continue to improve our communications and patrol divisions concerning a more streamlined approach to records and record management, call taking and reporting.
- Continue to enforce town ordinances and state laws.
- Continue to enforce safety concerns involving pedestrian, cyclist and motor vehicle.
- Implement an Online Training platform for record keeping.
- Changing Weapons from .45 to 9mm.

Goals for Next 2-3 Years

- Maintain a "Good Standing" CFA-Commission for Florida Accreditation status. We are up for our Excelsior Status.
- Continue education and training concerning mental health response, in cooperation and partnership with Broward County Behavioral Health.
- Aggressive maritime law enforcement presence. Explore into a second vessel option.
- Support compliance in enforcing Town's ordinances.
- Continue efforts to discourage trespassing.
- Update department training programs and policy manuals.
- Active, visible traffic control to minimize speeding, enhance safety and keep our roadways clear of debris, vehicles and obstructions.

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

General Fund - Police Department

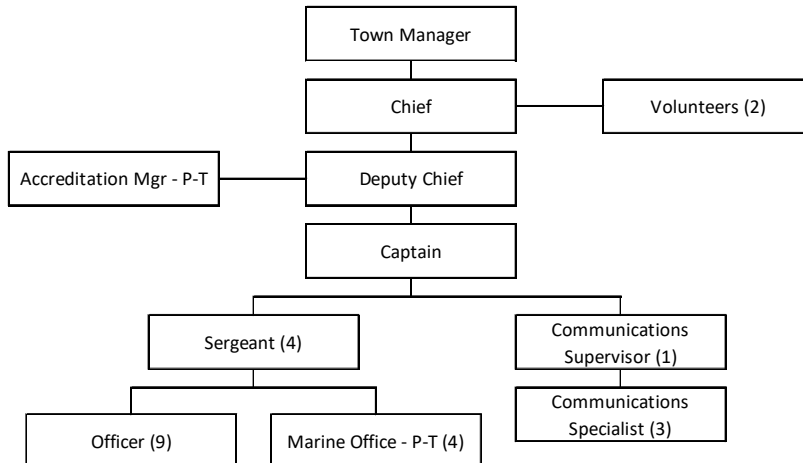
Positions

Position	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
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	8	8
Officer – Detached	1	1	1	1	1
Communication Specialist	4	4	4	3	4
Total Full-Time	19	19	19	19	20
Part-Time / Other					
Accreditation Manager	1	1	1	1	1
Officer – Marine (P/T)	2	2	4	4	4
Volunteers	0	0	0	0	2
Total Part-Time / Other	3	3	5	5	7
Total	22	22	24	24	27

Organizational Chart

The Police Department is staffed by:

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



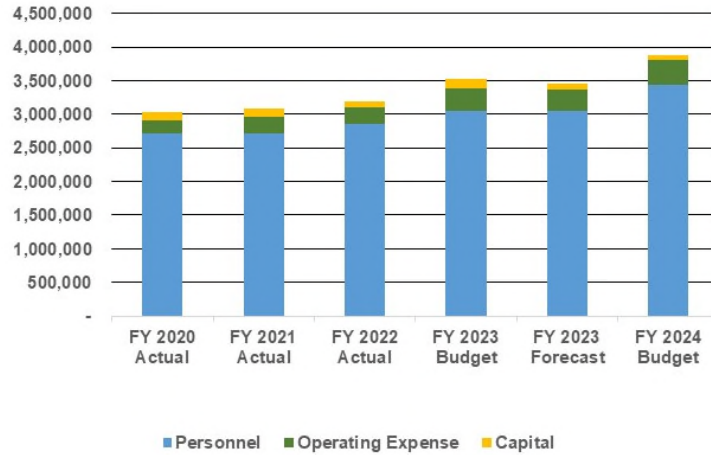
**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund - Police Department

Five-Year History Summary

	Historical Data			FY 2023		FY 2024
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	Annual Budget	Forecast	Annual Budget
Personnel	\$2,717,306	\$2,715,113	\$2,853,745	\$3,056,594	\$3,049,677	\$3,439,678
Operating Expense	200,196	246,857	251,688	324,135	313,466	373,612
Capital *	108,960	121,178	94,159	150,000	100,000	70,000
Total	\$3,026,193	\$3,083,148	\$3,199,592	\$3,530,729	\$3,463,143	\$3,883,290

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



**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Police Department

Description	FY 2022	FY 2023			FY 2024		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Salaries	\$ 1,658,383	\$ 1,773,086	\$ 1,758,033	\$ 15,053	\$ 1,889,205	\$ 116,119	6.5%
Offset- Marine Law Enfor. Grant	-	(37,280)	(37,280)	\$ -	(37,280)	-	0.0%
Paid Holidays	46,621	53,992	49,046	4,947	53,873	(119)	-0.2%
Car Allowance	-	-	31,200	(31,200)	39,000	39,000	NA
Longevity	-	-	8,250	(8,250)	9,000	9,000	NA
Detective/Dispatcher Pay	-	-	7,500	(7,500)	6,600	6,600	NA
Overtime	47,243	20,000	27,098	(7,098)	28,000	8,000	40.0%
Overtime - Task Force	31,051	35,000	35,000	-	35,000	-	0.0%
Overtime - Oper. Stone Garden	3,986	-	21,313	(21,313)	25,000	25,000	NA
Sick Leave Cash Out	33,030	31,000	23,444	7,556	31,000	-	0.0%
Incentive	16,670	17,680	19,060	(1,380)	18,330	650	3.7%
FICA	143,382	144,851	150,669	(5,818)	160,476	15,625	10.8%
Florida Retirement System	424,727	479,233	472,462	6,771	600,526	121,293	25.3%
Health and Life Insurance	408,908	484,931	437,382	47,549	509,672	24,741	5.1%
Workers' Comp Insurance	39,039	50,075	43,502	6,573	67,167	17,092	34.1%
Tuition Reimbursement	-	2,250	2,250	-	2,250	-	0.0%
AD&D	705	776	747	29	859	83	10.7%
Unemployment Compensation	-	1,000	-	1,000	1,000	-	0.0%
Total Personal Services	2,853,745	3,056,594	3,049,677	6,918	3,439,678	383,083	12.5%
Operating Expenses							
Contracts - Other Services	24,001	27,870	28,003	(133)	25,000	(2,870)	-10.3%
Town Attorney	-	10,000	75	9,925	10,000	-	0.0%
Prof. Services - IT Services	8,731	7,000	12,131	(5,131)	12,500	5,500	78.6%
Telephone Service	3,206	4,100	3,344	756	4,100	-	0.0%
Mobile Phones	3,558	4,140	4,031	109	6,340	2,200	53.1%
Postage	184	1,000	500	500	1,000	-	0.0%
Electricity	11,939	11,500	13,105	(1,605)	15,071	3,571	31.0%
Liability & Property Insurance	20,326	24,511	22,454	2,057	46,031	21,520	87.8%
Building Repairs & Maintenance	10,775	10,000	10,177	(177)	10,000	-	0.0%
Radio Maintenance	1,676	2,100	700	1,400	5,300	3,200	152.4%
Auto Repairs & Maintenance	17,647	25,000	25,000	-	25,000	-	0.0%
Boat Repairs & Maintenance	29,590	50,000	49,647	353	50,000	-	0.0%
ATV Repairs & Maintenance	-	1,500	1,500	-	1,500	-	0.0%
Rental - Vehicles	9,024	15,000	9,180	5,820	15,000	-	0.0%
Vehicles - GPS	777	1,364	777	587	1,770	406	29.8%
Copier	2,780	4,000	2,798	1,202	4,000	-	0.0%
Miscellaneous Services	2,918	5,000	435	4,565	5,000	-	0.0%
Internet Service	7,078	6,550	7,727	(1,177)	8,000	1,450	22.1%
Physical Examinations	1,090	2,500	1,231	1,269	2,500	-	0.0%
Office Supplies	1,203	3,000	845	2,155	3,000	-	0.0%
Operating Supplies	11,044	10,000	17,445	(7,445)	10,000	-	0.0%
Fuel & Oil	50,116	50,000	56,107	(6,107)	60,000	10,000	20.0%
Uniform Supplies	14,686	15,000	13,457	1,543	15,000	-	0.0%

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Police Department

Description	FY 2022	FY 2023			FY 2024		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<i>Operating Expenses (continued)</i>							
Investigation Division	1,828	5,000	7,152	(2,152)	7,500	2,500	50.0%
Subscriptions & Memberships	4,197	3,000	4,802	(1,802)	5,000	2,000	66.7%
Protective PPE	124	2,500	2,240	260	2,500	-	0.0%
Protective PPE (facilities)	2,500	2,500	-	2,500	2,500	-	0.0%
Education & Training	10,693	20,000	18,605	1,395	20,000	-	0.0%
Total Operating Expenses	251,688	324,135	313,466	10,669	373,612	49,477	15.3%
Total Police	\$ 3,105,433	\$ 3,380,729	\$ 3,363,142	\$ 17,587	\$ 3,813,289	\$ 432,560	12.8%

**Town of Hillsboro Beach
Fiscal Year 2024 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

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

Current Year Highlights

- Completed renovation of Town Hall façade, landscaping and front lawn.
- Created Commission parking area.
- New Town Hall signs, wayfinding signs and replaced old stop signs.
- Developed concepts for new chambers and plan review room.
- Completely meshed in-person and virtual attending Commission Meetings allowing residents to attend meetings in-person or virtually.
- Rebuilt storage area adjacent to pump house at town hall for facility storage closet.
- Reconditioned Bocce Ball courts: newly painted wooden frame, replaced old wood areas and improved court surface with new clay and substrate.
- Extended faster Wi-Fi throughout Town Hall including planning room.

Next Year Goals

- Renovate Commission Chambers, better audio/visual, ADA compliant, replace resident seating.
- Convert records room to fully functional plan review room and conference room.
- Perform semi-weekly exterior streetlight checks.
- Ensure upkeep of Townhall grounds. Always maintain tidy and free of debris.

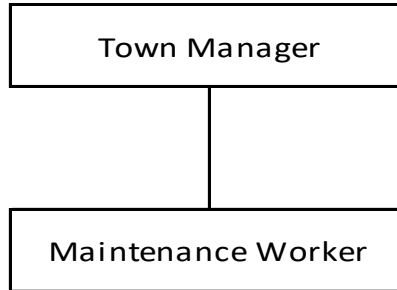
Positions

Position	FY 20	FY 21	FY 22	FY 23	FY 24
Maintenance Worker	1	1	1	1	1
Total	1	1	1	1	1

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Facility Services Department

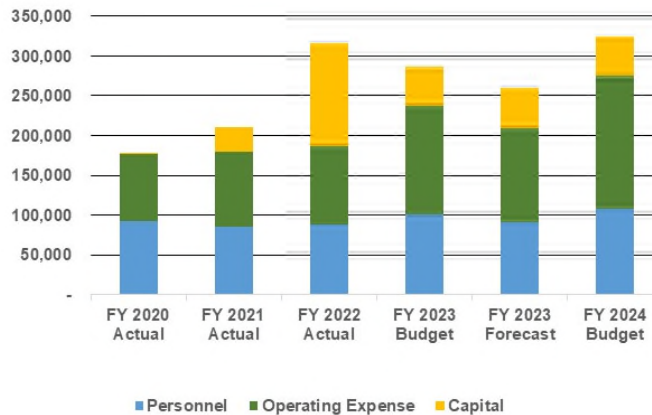
Organizational Chart



Five-Year History Summary

	Historical Data			FY 2023		FY 2024
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	Annual Budget	Forecast	Annual Budget
Personal	\$92,633	\$85,261	\$87,787	\$100,240	\$90,901	\$107,241
Operating Expense	83,661	94,895	99,617	136,713	118,399	167,759
Total Before Capital	176,295	180,156	187,404	236,953	209,300	275,000
Capital *	995	30,299	128,977	50,000	75,000	50,000
Total	\$177,289	\$210,455	\$316,381	\$286,953	\$259,300	\$325,000

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



**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Facility Services Department

Description	FY 2022	FY 2023			FY 2024		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Salaries	\$ 50,648	\$ 52,790	\$ 51,547	\$ 1,243	\$ 55,432	\$ 2,642	5.0%
Vacation Leave Cash Out	-	3,755	-	3,755	4,061	306	8.1%
Sick Leave Cash Out	1,358	2,000	1,624	376	2,162	162	8.1%
FICA	3,993	4,480	4,041	439	4,717	237	5.3%
Florida Retirement System	9,252	10,889	10,414	475	13,028	2,139	19.6%
Health and Life Insurance	20,965	24,414	21,597	2,817	25,301	887	3.6%
Workers' Comp Insurance	1,571	1,912	1,678	234	2,540	628	32.9%
Total Personal Services	87,787	100,240	90,901	9,339	107,241	7,001	7.0%
Operating Expenses							
Telephone Service	3,206	4,500	3,343	1,157	\$4,500	-	0.0%
Utility - Water	6,609	7,050	6,238	812	7,000	(50)	-0.7%
Electricity	5,478	5,000	5,299	(299)	7,500	2,500	50.0%
Utility - Sewer	769	900	734	166	900	-	0.0%
Internet Service	5,249	5,500	6,183	(683)	6,500	1,000	18.2%
Liability & Property Insurance	19,927	22,363	21,892	471	44,879	22,516	100.7%
Town Events	15,845	25,000	23,445	1,555	25,000	-	0.0%
Pest Control - Building/Grounds	1,239	1,200	1,273	(73)	1,280	80	6.7%
R&M - Equipment	2,936	10,000	4,949	5,051	10,000	-	0.0%
R&M - Grounds	2,500	5,000	8,108	(3,108)	10,000	5,000	100.0%
Landscape Maintenance	888	10,000	5,177	4,823	10,000	-	0.0%
Town Hall Maint/Repairs	22,877	20,000	13,073	6,927	20,000	-	0.0%
Generator Maint Contract	3,007	5,200	4,116	1,084	5,200	-	0.0%
R&M - Bocce Court	2,961	7,500	7,496	4	7,500	-	0.0%
Operating Supplies-General	3,516	3,500	3,073	427	3,500	-	0.0%
A/C Maintenance Contract	2,613	4,000	4,000	-	4,000	-	0.0%
Total Operating Expenses	99,617	136,713	118,399	18,314	167,759	31,046	22.7%
Total Facility Services	\$ 187,404	\$ 236,953	\$ 209,300	\$ 27,653	\$ 275,000	\$ 38,046	16.1%

**Town of Hillsboro Beach
Fiscal Year 2024 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

- Some Town financially related processes require further automation.

Current Year Highlights

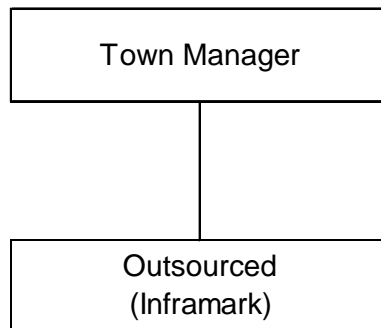
- Completed FY2022 audit report.
- Filed quarterly report for ARPA funds.
- Completed Implementation of Online Utility Billing/Payments for Residents
- Started upgrade of Financial Software

Next Year Goals

- Implement Employee Accessibility Portal (Payroll).
- Upgrade Financial Software.

Positions – (Outsourced)

Organizational Chart

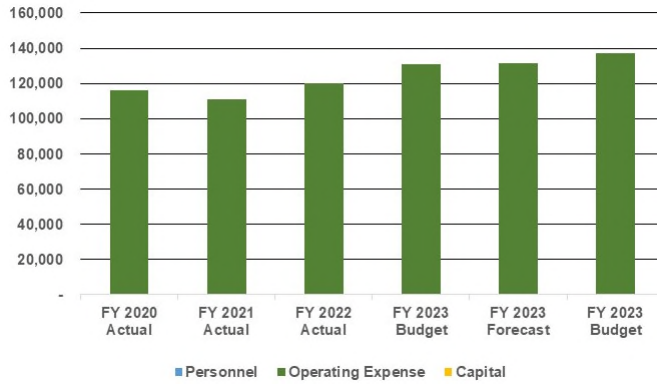


**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Finance Department

Five-Year History Summary

	Historical Data			FY 2023		FY 2024
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	Annual Budget	Forecast	Annual Budget
Personnel	-	-	-	-	-	-
Operating Expense	\$116,264	\$111,192	\$119,891	\$130,758	\$131,594	\$136,939
Capital	-	-	-	-	-	-
Total	\$116,264	\$111,192	\$119,891	\$130,758	\$131,594	\$136,939



**Town of Hillsboro Beach
Fiscal Year 2024 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

- Monitoring road construction to ensure no adverse impact to response times.

Current Year Highlights

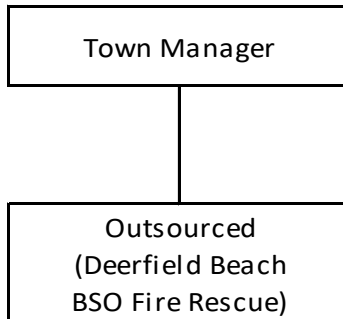
- Responded to service calls and performed fire inspections.
- 100% completion of annual fire hydrants testing.

Next Year Goals

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

Positions – (Outsourced)

Organizational Chart

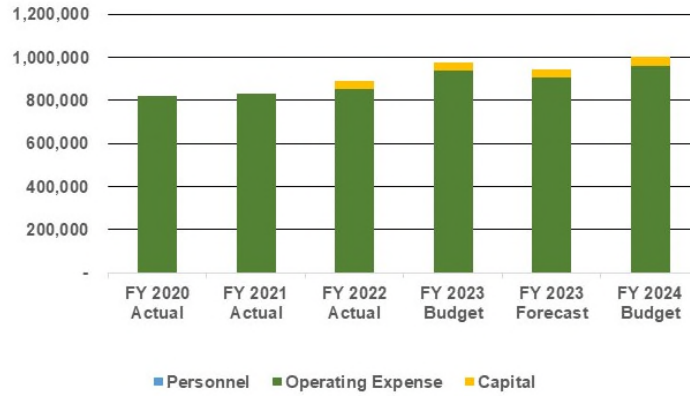


**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Fire Rescue Department

Five-Year History Summary

	Historical Data			FY 2023		FY 2024
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	Annual Budget	Forecast	Annual Budget
Personal	-	-	-	-	-	-
Operating Expense	\$819,257	\$833,021	\$851,212	\$936,333	\$905,072	\$961,891
Capital	-	-	41,418	41,118	41,118	41,118
Total	\$819,257	\$833,021	\$892,330	\$977,451	\$946,190	\$1,003,009



**Town of Hillsboro Beach
Fiscal Year 2024 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

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

Current Year Highlights

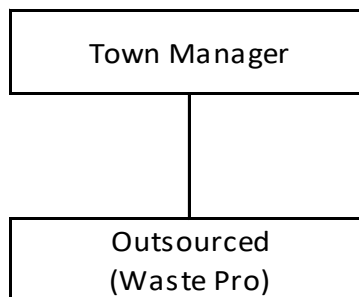
- Responded to all service calls.

Next Year Goals

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

Positions – (Outsourced)

Organizational Chart

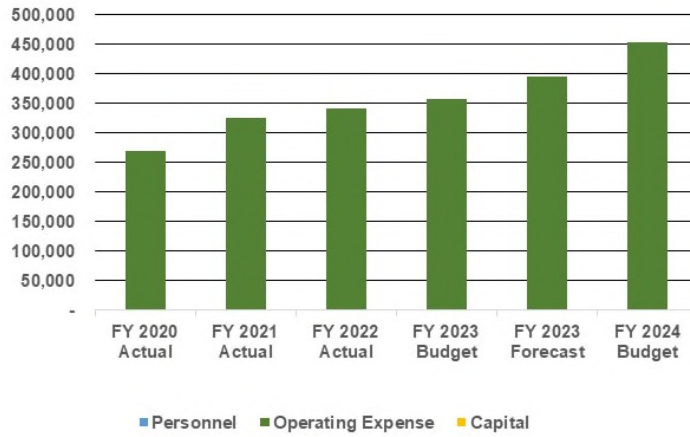


**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Solid Waste Department

Five-Year History Summary

	Historical Data			FY 2023		FY 2024
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense	\$268,214	\$324,560	\$341,782	\$356,597	\$393,897	\$452,982
Total	\$268,214	\$324,560	\$341,782	\$356,597	\$393,897	\$452,982



**Town of Hillsboro Beach
Fiscal Year 2024 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

- Mitigate beach erosion areas of concern.
- Rising sea level.
- Maintain beach management funding.
- Continued compliance with existing beach permit conditions.
- Ongoing coordination with adjacent inlet projects.
- Project formulation for future Settlement Agreement projects.
- FEMA feasibility study implementation and Dorian Project.

Current Year Highlights

- Secured updated state and federal permit approvals for joint beach renourishment project using sand from Boca Raton Inlet.
- Successfully completed first joint beach nourishment project with Deerfield Beach and Boca Raton with sand from Boca Raton Inlet at significantly reduced costs.
- Joint project won the 2023 American Shore and Beach Preservation Association (ASBPA) Best Restored Beach Award.
- State LGFR grant funding for 50% cost-share of joint project costs approved by FDEP.
- Continued compliance with terms of the October 2020 Settlement.
- Completion of the Town's beach feasibility study and beach management plan.
- Completion of permit-required beach tilling and physical and biological monitoring.
- Coordinated 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.
- Coordinated with FEMA regarding beach renourishment through the Hurricane Dorian disaster declaration.
- Completed FEMA mitigation feasibility study.
- Appointed new Town representative to Hillsboro Inlet District.

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

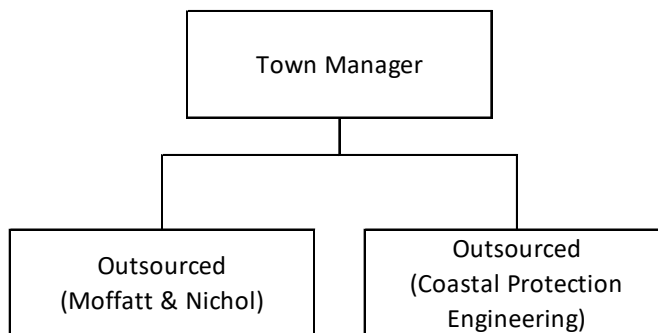
General Fund – Beach Management Department

Next Year Goals

- Continue post-construction monitoring (physical and biological) for 2023 joint beach renourishment project with Deerfield Beach.
- Maintain relationships with City of Boca Raton and the City of Deerfield Beach to promote continued collaboration on beach management projects.
- Coordinate with Hillsboro Inlet District on potential sand sharing (backpassing) initiatives.
- Move forward with preliminary engineering work for joint project reformulation under Settlement Agreement, including items such as: inlet to inlet sediment budget, beach fill template updates, ECL extension, and permitting coordination.
- Initiate discussions with FDEP regarding biological monitoring and potential hardbottom mitigation requirements.
- Implement the recommendations from FEMA mitigation feasibility study.
- Independent assessment on applicability of PEM technology in Town of Hillsboro Beach.
- Develop construction documents for Hurricane Dorian FEMA project, potential construction in winter 2024 (FY25).
- Additional coastal related tasks including lighting surveys for compliance, shorebird and sea turtle monitoring, beach tilling, and other miscellaneous beach maintenance.
- Continue participation in FDEP’s LGFR program.
- Seek cost sharing opportunities with Broward County.

Positions – (Outsourced)

Organizational Chart



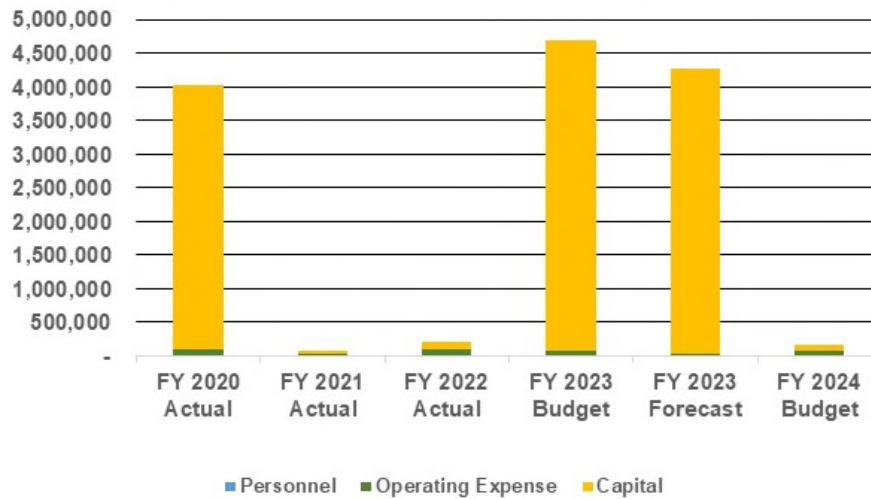
**Town of Hillsboro Beach
Fiscal Year 2023 Budget**

General Fund – Beach Management Department

Five-Year History Summary

	Historical Data			FY 2023		FY 2024
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	Annual Budget	Forecast	Annual Budget
Personnel	–	–	–	–	–	–
Operating Expense	\$96,361	\$24,857	\$105,155	\$71,000	\$33,057	\$72,000
Capital **	\$3,937,660	\$56,684	\$110,359	\$4,615,470	\$4,241,237	\$92,470
Total	\$4,034,021	\$81,541	\$215,514	\$4,686,470	\$4,274,294	\$164,470

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



**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Other Departments

Description	FY 2022	FY 2023			FY 2024		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Finance							
Audit Services	\$ 19,292	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -	0.0%
Accounting/Financial Services	91,289	100,418	100,418	-	105,439	5,021	5.0%
Investment Services	9,310	10,340	11,175	(835)	11,500	1,160	11.2%
Total Finance Expense	119,891	130,758	131,594	(835)	136,939	6,181	4.7%
Fire Rescue							
Fire Service Agreement	851,212	936,333	905,072	31,261	961,891	25,558	2.7%
Fire Service Agreement - Capital	41,118	41,118	41,118	-	41,118	-	0.0%
Total Fire Expense	892,330	977,451	946,190	31,261	1,003,009	25,558	2.6%
Solid Waste Services							
Contract Services	341,782	356,597	393,897	(37,300)	452,982	96,385	27.0%
Total Solid Waste Expense	341,782	356,597	393,897	(37,300)	452,982	96,385	27.0%
Beach Management							
Eng - Deerfield Joint Project	96,410	55,000	1,057	53,943	55,000	-	0.0%
Eng - Legal Matters	-	10,000	-	10,000	10,000	-	0.0%
Eng - PEM evaluation	-	-	25,000	(25,000)	-	-	N/A
Beach Attorney	844	-	-	-	-	-	N/A
Beach Salvage (Boat Removal)	500	1,000	2,000	(1,000)	2,000	1,000	100.0%
Buoys	7,401	5,000	5,000	-	5,000	-	0.0%
Total Beach Expense	105,155	71,000	33,057	37,943	72,000	1,000	1.4%
Charitable Donations							
Lighthouse Preservation	2,500	2,500	2,500	-	2,500	-	0.0%
Area. Council on Aging Contrib.	3,844	3,981	3,981	-	4,608	627	15.7%
Total Charitable Donations	6,344	6,481	6,481	-	7,108	627	9.7%
Contingency	5,119	116,069	-	116,069	112,670	(3,399)	-2.9%
Total Exp Before Transfer Out	1,470,621	1,658,356	1,511,219	147,137	1,784,707	126,352	7.6%
Transfer Out							
To Debt Service - Beach Loan	-	-	-	-	537,453	537,453	N/A
To P&Z / Code Compliance Fund	76,696	35,000	66,252	(31,252)	35,000	-	0.0%
To General Fund CIP	42,887	250,000	200,000	50,000	120,000	(130,000)	-52.0%
Total Transfer Out	119,584	285,000	266,252	18,748	692,453	407,453	143.0%
Total Other Departments	\$ 1,590,205	\$ 1,943,356	\$ 1,777,471	\$ 165,884	\$ 2,477,161	\$ 533,805	27.5%

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

**General Fund - Budget Comparison
(FY2023 vs FY2024)**

	FY 2023 Budget	Incr / (Decr)	FY 2024 Budget	Comments
FUNDING				
Revenue				
Property Tax	\$ 5,638,903	\$ 448,051	\$ 6,086,954	Net increase in taxable values.
Other Local Taxes	275,000	42,000	317,000	Increase in FPL Franchise revenue
Other Revenue	289,186	96,557	385,743	Increase in miscellaneous revenue & reimbursements.
Interest Income	30,100	5,000	35,100	Decrease due to market conditions
Total Revenue	6,203,089	586,608	6,789,697	
Transfer In				
From Water Fund	50,000	-	50,000	No change from prior year.
Total Transfer In	50,000	-	50,000	
Use Of Fund Balance				
	-	537,453	537,453	Balanced budget without using fund balance
Total Funding	6,253,089	1,124,061	7,377,150	
EXPENDITURES				
Personnel Expenses	3,622,080	432,090	4,054,170	See next schedule for details
Operating Expenses				
Commission	18,150	1,000	19,150	Small increase in cost for municipal elections.
Town Manager				
Contracts - Other Services	-	60,000	60,000	Removed Lobbyist Services
Town Attorney	83,325	6,675	90,000	Increase based on historical amounts
Prof. Services - IT Services	9,100	10,900	20,000	Increase in rate.
Other	5,500	-	5,500	All other minor changes
Town Manager	97,925	77,575	175,500	
Town Clerk				
Other	110,730	(931)	109,799	All other minor changes
Town Clerk	110,730	(931)	109,799	
Police				
Prof. Services - IT Services	7,000	5,500	12,500	Increase in rate.
Liability & Property Insur.	24,511	21,520	46,031	Contingency for increase in premiums.
Fuel & Oil	50,000	10,000	60,000	Increase budget based on historical spending
Electricity	11,500	3,571	15,071	Increase in rate
Radio Maintenance	2,100	3,200	5,300	Increase based on need.
Other	229,024	5,686	234,710	All other minor changes
Total Police	324,135	49,477	373,612	

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

**General Fund - Budget Comparison
(FY2023 vs FY2024)**

	FY 2023 Budget	Incr / (Decr)	FY 2024 Budget	Comments
Facility Services				
Electricity	5,000	2,500	7,500	Increase in rate
Liability & Property Insur.	22,363	22,516	44,879	Contingency for increase in premiums.
R&M - Grounds	5,000	5,000	10,000	Increase based on expected repairs.
Other	104,350	1,030	105,380	All other minor changes
Total Facility Services	136,713	31,046	167,759	
Finance				
Accounting Services	100,418	5,021	105,439	annual CPI increase per contract.
Other	30,340	1,160	31,500	Increase in investment services.
Total Finance	130,758	6,181	136,939	
Fire	977,451	25,558	1,003,009	Contingency for CPI increase.
Solid Waste Services	356,597	96,385	452,982	Contingency for CPI increase.
Beach				
Other	71,000	1,000	72,000	All other minor changes
Total Beach	71,000	1,000	72,000	
Charity	6,481	627	7,108	All other minor changes
Contingency	116,069	(3,399)	112,670	Net reduction in contingency
Total Operating Expenses	2,346,009	284,518	2,630,527	
Transfer Out				
To Debt Service - Loan	-	537,453	537,453	Principal & Interest payments on Beach Renourishment
To P&Z Fund	35,000	-	35,000	Funding for Planning, Zoning & Code Compliance activities.
To General Fund CIP	250,000	(130,000)	120,000	Reduction in capital projects/purchases.
Total Transfer Out	285,000	407,453	692,453	
Total Operating Expenditures	2,631,009	691,971	3,322,980	
Total Expenditures	6,253,089	1,124,061	7,377,150	

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

**General Fund - Compensation Comparison
(FY2023 vs FY2024)**

FY 2023 Budget		\$3,622,080
Compensation Changes		
Rate / Premium Changes		
Health (15%)	72,187	
Life/Vision/Dental (15%)	3,708	
Workers' Compensation Premiums	14,665	
FRS %	96,064	
Subtotal	186,624	
Compensation Increases (Includes Benefits Impact)		
Step Increase	18,136	
COLA Increase	145,084	
Subtotal	163,220	
Other Changes		
Net Change to FICA increase due to Compensation Increases	8,936	
All Other FRS changes due to payroll adjustments	7,575	
Favorable variance from FY2023 Health/Life/Dental budget	(48,546)	
Additional budgeted Overtime (reimburseable)	33,000	
Additional budgeted Car Allowance	39,000	
All Other additional Police Wages (PBA contract)	15,600	
All other wage adjustments / staffing changes compared to budget	26,682	
Subtotal	82,246	
Total Changes	432,090	432,090
FY 2024 Budget		\$4,054,170



**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

Special Revenue Fund - Transportation (Community Bus)

Description	FY 2022	FY 2023			FY 2024		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue							
Local Option Gas Tax	\$ 33,555	\$ 34,289	\$ 28,677	\$ (5,612)	34,289	\$ -	0.0%
County Transportation Revenue	71,341	81,900	63,878	(18,022)	81,900	-	0.0%
Total Revenue	104,897	116,189	92,555	(23,634)	116,189	-	0.0%
Total Funding	104,897	116,189	92,555	(23,634)	116,189	-	0.0%
Expenditure							
Contractual Services	71,069	81,900	63,878	18,022	81,900	-	0.0%
Roadways - R&M	11,250	10,000	-	10,000	10,000	-	0.0%
Reserve for Future Use	-	24,289	-	24,289	24,289	-	0.0%
Total Expenditure	82,319	116,189	63,878	52,311	116,189	-	0.0%
Funding Over/(Under) Exp	22,578	-	28,677	28,677	-	-	N/A
AVAILABLE FUND BALANCE							
Opening Balance	61,971	84,548	84,548	-	113,225	28,677	33.9%
Addition To / (Use Of)	22,578	24,289	28,677	4,388	24,289	-	0.0%
Closing Balance	\$ 84,548	\$ 108,837	\$ 113,225	\$ 4,388	\$ 137,514	\$ 28,677	26.3%

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

Special Revenue Fund - Marine Law Enforcement Grant

Description	FY 2022	FY 2023			FY 2024		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue							
Grant Revenue	35,280	37,280	37,280	-	37,280	-	0.0%
Total Revenue	35,280	37,280	37,280	-	37,280	-	0.0%
Total Funding	35,280	37,280	37,280	-	37,280	-	0.0%
Expenditure							
Police Wages	35,280	37,280	37,280	-	37,280	-	0.0%
Total Expenditure	35,280	37,280	37,280	-	37,280	-	0.0%
Funding Over/(Under) Exp	-	-	-	-	-	-	N/A
<u>AVAILABLE FUND BALANCE</u>							
Opening Balance	-	-	-	-	-	-	N/A
Addition To / (Use Of)	-	-	-	-	-	-	N/A
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

**Town of Hillsboro Beach
Fiscal Year 2024 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

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

Current Year Highlights

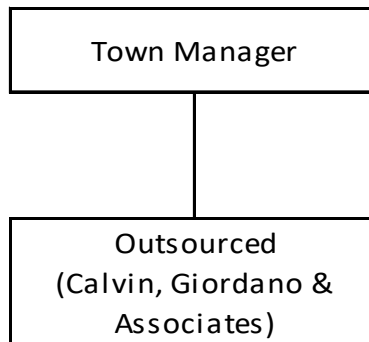
- Completed database for the Building Safety Inspection Program (BSIP)
- Managed recovery of previously unsubmitted BISP records
- Reconfigured plan review area to accommodate review and storage of large format plans.

Next Year Goals

- Continuing updates to Building Department website.
- Continued staff development including ICC certification for Ivan Wong, and training/ mentoring for licensed professional staff advancement.

Positions – (Outsourced)

Organizational Chart



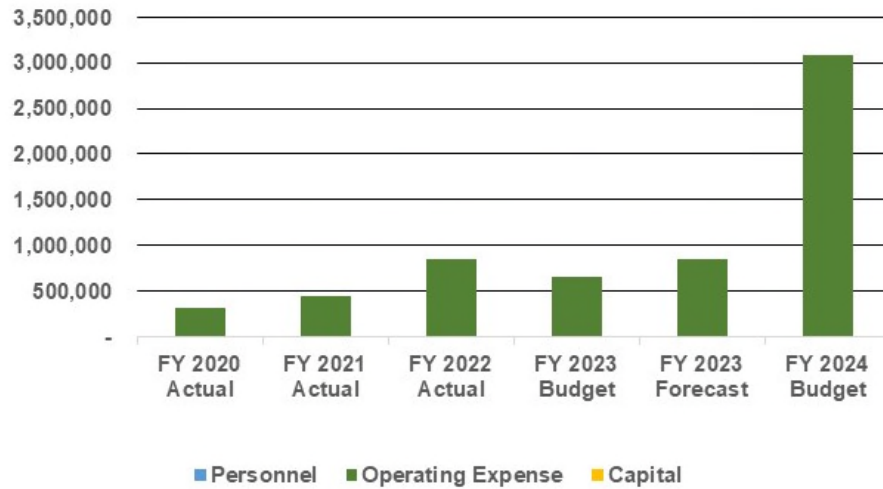
**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

Special Revenue Fund - Building Department

Five-Year History Summary

	Historical Data			FY 2023		FY 2024
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense *	\$318,547	\$453,794	\$857,227	\$655,000	\$847,238	\$3,092,000
Total	\$318,547	\$453,794	\$857,227	\$655,000	\$847,238	\$3,092,000

* 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 2024 Budget**

Special Revenue Fund - Building Permitting

Description	FY 2022	FY 2023			FY 2024		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue							
Building Permit Fees	\$ 966,377	\$ 600,000	\$ 890,414	\$ 290,414	\$ 3,500,000	\$ 2,900,000	483.3%
Building Administrative Fees	2,775	5,000	10,137	5,137	50,000	45,000	900.0%
Total Revenue	969,152	605,000	900,551	295,551	3,550,000	2,945,000	486.8%
Use Of / (Add To) Fund Balance	-	50,000	-	(50,000)	(458,000)	(508,000)	-1016.0%
Total Funding	969,152	655,000	900,551	245,551	3,092,000	2,437,000	372.1%
Expenditures							
Building Permits - RMA	-	55,000	-	55,000	-	(55,000)	-100.0%
Building Permits - CG&A	817,031	510,000	804,755	(294,755)	2,975,000	2,465,000	483.3%
Records Digitization	21,630	15,000	15,000	-	30,000	15,000	100.0%
Temporary Labor	-	6,000	6,000	-	6,000	-	0.0%
Code Compliance	-	-	1,389	(1,389)	1,000	1,000	N/A
Credit Card Processing Fees	18,566	19,000	20,095	(1,095)	30,000	11,000	57.9%
Building Room	-	50,000	-	50,000	50,000	-	0.0%
Total Expenditures	857,227	655,000	847,238	(192,238)	3,092,000	2,437,000	372.1%
Funding Over/(Under) Exp.	111,925	-	53,312	53,312	-	-	N/A
AVAILABLE FUND BALANCE							
Opening Balance	51,207	163,132	163,132	-	216,444	53,312	32.7%
Addition To / (Use Of)	111,925	-	53,312	53,312	458,000	458,000	N/A
Closing Balance	\$ 163,132	\$ 163,132	\$ 216,444	\$ 53,312	\$ 674,444	\$ 511,312	313.4%

**Town of Hillsboro Beach
Fiscal Year 2024 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

- Customer service delivery requires improvement.
- Accuracy and clarity of information provided to zoning board.

Current Year Highlights

- Fulfilled all functions required to carry out the planning processes in a timely manner.
- Modified conditional use ordinance to address hotel and restaurant issues.
- Approved conditional use for food service and liquor within restaurant and pool area at 1159 Hillsboro Mile.
- Implemented new ordinance to require deposit from developers to pay for consultant's reviewing proposals and discussing new issues.
- Began process of updating Chapter 12, the Land Development Code, created new landscape buffer area, better defined side setbacks, and revised driveway and parking standards in single family zone.

Next Year Goals

- Increase emphasis on customer service.
 - Continue implementation of digital plan reviews and forms for development applications.
 - Implement planning and zoning tracking module.
 - 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.
- 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 2024 Budget**

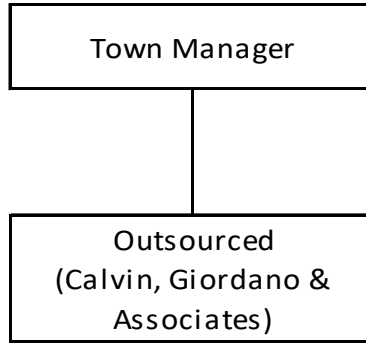
Special Revenue Fund - Planning & Zoning Department

Next Year Goals

- Create user-friendly graphics depicting regulations.
- Revise and update definitions to be consistent with current regulations.

Positions – (Outsourced)

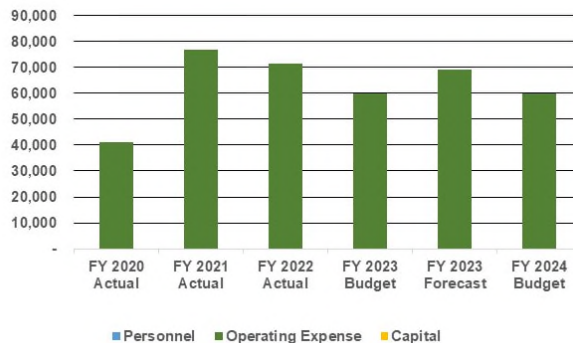
Organizational Chart



Five-Year History Summary

	Historical Data			FY 2023		FY 2024
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense *	\$41,115	\$76,891	\$71,277	\$60,000	\$69,024	\$60,000
Total	\$41,115	\$76,891	\$71,277	\$60,000	\$69,024	\$60,000

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



**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

Special Revenue Fund – Code Compliance 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

- Education and enforcement of artificial lighting regulations during sea turtle nesting season.
- Public nuisance and property maintenance issues (i.e. landscaping maintenance; overgrowth; building exterior maintenance; beach and dune maintenance)
- Maintenance of the swale; right of way (i.e. overgrown grass; debris and construction sediment control)
- Work conducted without the benefits of permits.
- Keeping bike path and walkways free and clear of obstructions and hazards (sight visibility and tree obstructions)

Current Year Highlights

- Proactive enforcement to curb flooding on roadway and private property during King Tide events.
- Vacation rental regulations extend to multi-family residences.
- 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 recovery to abate and foreclose.
- 1150 Hillsboro Mile Unit 812 is not in compliance and an Order from the Special Magistrate allows foreclosure and cost recovery.

Next Year Goals

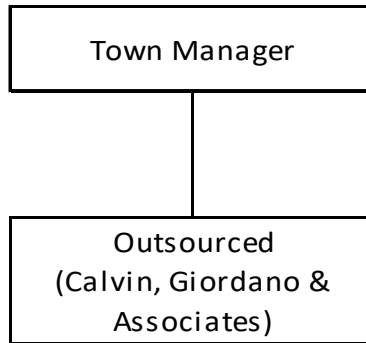
- Proactively address work with no permit violations at residential locations with focus on multi-family locations.
- Parking of commercial vehicles overnight along Intracoastal Waterway side of Hillsboro Mile.
- Address landscaping growing into the bike path on the West side of A1A.
- Address sight visibility hazards in driveway areas related to landscaping.
- Address and monitor walkways in multifamily locations for chair and table obstructions causing a hazard.
- Monitor and address sediment and debris control at properties under construction.

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

Special Revenue Fund – Code Enforcement Department

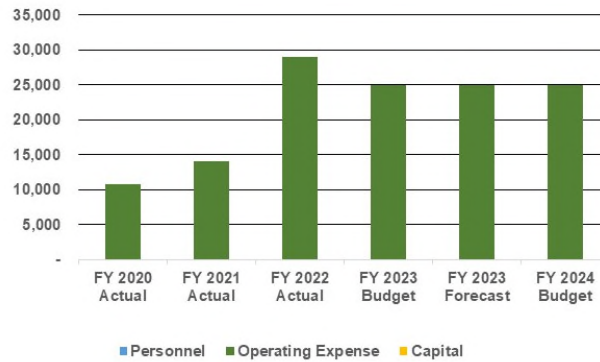
Positions – (Outsourced)

Organizational Chart



Five-Year History Summary

	Historical Data			FY 2023		FY 2024
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense	\$10,754	\$14,052	\$28,970	\$25,000	\$25,000	\$25,000
Total	\$10,754	\$14,052	\$28,970	\$25,000	\$25,000	\$25,000



**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

Special Revenue Fund - Planning & Zoning / Code Enforcement

Description	FY 2022	FY 2023			FY 2024		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue							
Planning & Zoning Fees	\$ 15,900	\$ 35,000	\$ 17,486	\$ (17,514)	\$ 35,000	\$ -	0.0%
Fire Fees	7,650	15,000	10,286	(4,714)	15,000	-	0.0%
Total Revenue	23,550	50,000	27,771	(22,229)	50,000	-	0.0%
Transfer In From General Fund	76,696	35,000	66,252	31,252	35,000	-	0.0%
Total Funding	100,246	85,000	94,024	9,024	85,000	-	0.0%
Expenditures							
Gen Admin - CGA	51,152	15,000	59,024	(44,024)	50,000	35,000	233.3%
Gen Admin - RMA	-	15,000	-	15,000	-	(15,000)	-100.0%
Site Planning - RMA	-	20,000	-	20,000	-	(20,000)	-100.0%
Site Planning - CGA	20,125	5,000	5,000	-	5,000	-	0.0%
Flood Insurance Program (CRS)	-	5,000	5,000	-	5,000	-	0.0%
Code Compliance	28,970	25,000	25,000	-	25,000	-	0.0%
Total Expenditures	100,246	85,000	94,024	(9,024)	85,000	-	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

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**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

Debt Service Fund - Beach Renourishment Loan

Description	FY 2022	FY 2023			FY 2024		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>							
Revenue							
Transfer in from General Fund	-	-	-	-	537,453	537,453	N/A
Use of / (Add to) Fund Balance	-	-	-	-	-	-	N/A
Total Funding	-	-	-	-	537,453	537,453	N/A
<u>EXPENDITURES</u>							
Expenditures							
Principal Payment	-	-	-	-	358,976	358,976	N/A
Interest Payment	-	-	-	-	178,478	178,478	N/A
Total Expenditures	-	-	-	-	537,453	537,453	N/A
Funding Over/(Under) Exp	-	-	-	-	-	-	N/A
<u>AVAILABLE FUND BALANCE</u>							
Opening Balance	-	-	-	-	-	-	N/A
Addition To / (Use Of)	-	-	-	-	-	-	N/A
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

The seal of Hillsboro Beach, Florida, is a circular emblem. It features a central lighthouse with a lantern room, surrounded by palm trees. The text "TOWN OF HILLSBORO BEACH" is written in a circular path around the top, and "FLORIDA" is written at the bottom. The seal is rendered in a light gray, semi-transparent style.

General Fund - Capital Improvement Program

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

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

Description	FY 2023			FY 2024		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Revenue	\$ 4,049,845	\$ 266,237	\$ (3,783,608)	\$ 92,470	\$ (3,957,375)	-98%
Loans	565,625	3,975,000	3,409,375	-	(565,625)	-100%
Transfer In	250,000	200,000	(50,000)	120,000	(130,000)	-52%
Total Funding	4,865,470	4,441,237	(424,233)	212,470	(4,653,000)	-96%
<u>EXPENDITURES</u>						
Expense	4,865,470	4,441,237	424,233	212,470	(4,653,000)	-95.6%
Total Expenditures	\$ 4,865,470	\$ 4,441,237	\$ 424,233	\$ 212,470	\$ (4,653,000)	-95.6%
<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 2024 Budget**

General Fund - Capital Improvement Program (CIP)

Description	FY 2022	FY 2023			FY 2024		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Beach Renourishment							
<u>FUNDING</u>							
Revenue							
Grant Revenue	\$ 63,093	\$ 4,049,845	\$ 266,237	\$(3,783,608)	\$ 92,470	\$(3,957,375)	-97.7%
Total Revenue	63,093	4,049,845	266,237	(3,783,608)	92,470	(3,957,375)	-97.7%
Loans							
Bank Loan	-	565,625	3,975,000	3,409,375	-	(565,625)	-100.0%
Loans	-	565,625	3,975,000	3,409,375	-	(565,625)	-100.0%
Transfer From General Fund	-	-	-	-	-	-	N/A
Total Funding	63,093	4,615,470	4,241,237	(374,233)	92,470	(4,523,000)	-98.0%
<u>EXPENDITURES</u>							
Engineering - Monitoring	57,000	75,000	75,000	-	75,000	-	0.0%
Engineering - Qtrly Reporting	-	10,000	10,000	-	12,000	2,000	20.0%
Beach Tilling / Scarp Removal	5,500	5,470	5,470	-	5,470	-	0.0%
Engineering - FY2022 Project	47,859	225,000	175,767	49,233	-	(225,000)	-100.0%
Construction - FY2022 Project	-	4,300,000	3,975,000	325,000	-	(4,300,000)	-100.0%
Total Expenditures	110,359	4,615,470	4,241,237	374,233	92,470	(4,523,000)	-98.0%
Funding Over/(Under) Expend.	\$ (47,267)	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Capital Improvement Program (CIP)

Description	FY 2022	FY 2023			FY 2024		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Miscellaneous							
<u>FUNDING</u>							
Transfer From General Fund	42,887	250,000	200,000	(50,000)	120,000	(130,000)	-52.0%
Total Funding	42,887	250,000	200,000	(50,000)	120,000	(130,000)	-52.0%
<u>EXPENDITURES</u>							
Underground Utility Project	4,650	50,000	50,000	-	-	(50,000)	-100.0%
Police Car	94,159	100,000	100,000	-	70,000	(30,000)	-30.0%
Police Equipment	-	-	-	-	-	-	N/A
Commission Chambers- Upgrade MO	124,327	50,000	50,000	-	50,000	-	0.0%
Boat Engines	-	50,000	-	50,000	-	(50,000)	-100.0%
Total Expenditures	223,137	250,000	200,000	50,000	120,000	(130,000)	-52.0%
Funding Over/(Under) Expend.	\$ (180,250)	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Capital Improvement Program (CIP)

Description	FY 2022	FY 2023			FY 2024		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Total							
FUNDING							
Revenue							
Grant Revenue	\$ 63,093	\$ 4,049,845	\$ 266,237	\$(3,783,608)	\$ 92,470	\$(3,957,375)	-97.7%
Total Revenue	63,093	4,049,845	266,237	(3,783,608)	92,470	(3,957,375)	-97.7%
Loans							
Beach Nourishment	-	565,625	3,975,000	3,409,375	-	(565,625)	-100.0%
Loans	-	565,625	3,975,000	3,409,375	-	(565,625)	-100.0%
Transfer In							
Beach Nourishment	-	-	-	-	-	-	N/A
Miscellaneous	42,887	250,000	200,000	(50,000)	120,000	(130,000)	-52.0%
Total Transfer In	42,887	250,000	200,000	(50,000)	120,000	(130,000)	-52.0%
Total Funding	105,980	4,865,470	4,441,237	(424,233)	212,470	(4,653,000)	-95.6%
EXPENDITURES							
Expenditures							
Beach Nourishment	110,359	4,615,470	4,241,237	374,233	92,470	(4,523,000)	-98.0%
Miscellaneous	223,137	250,000	200,000	50,000	120,000	(130,000)	-52.0%
Total Expenditures	333,496	4,865,470	4,441,237	424,233	212,470	(4,653,000)	-95.6%
Total Expenditures	333,496	4,865,470	4,441,237	424,233	212,470	(4,653,000)	-95.6%
Funding Over/(Under) Expend.	\$ (227,516)	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

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Water Fund - Operations

**Town of Hillsboro Beach
Fiscal Year 2024 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

- Expansion of current clearwell reservoir located at water plant.
- Addition of VFD's on well motors to lower energy consumption and improve treatment.
- Decision on whether to construct a new clearwell reservoir or refurbish current clearwell.
- Decision on whether to add new VFD's on well motors.

Current Year Highlights

- Water loss below 10%
- Neptune & Zenner meters are compatible with touch read system easing Sensus problems.
- Filter Blowers 1 & 2 were completely refurbished with new blowers and check valves.
- Water main valves, meters & hydrants were raised during A1A Improvement Project.
- Roofs on both High Service Pump Room & Parts Room were refurbished at Water Plant.
- Refurbished lime silo's bag house with new exhaust blower motor and all new filter bags.

Next Year Goals

- Complete the Variable Frequency Drives (VFDs) additions on well motors.
- Initiate the clearwell expansion project.
- Continue changing out old Sensus meters with available Neptune & Zenner water meters.

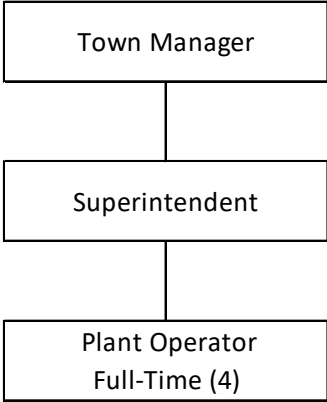
**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

Water Department

Positions

Position	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Full-Time					
Superintendent	1	1	1	1	1
Plant Operator	4	4	4	3	3
Distribution Operator – Level 3	0	0	0	1	1
Total – Full-Time	5	5	5	5	5
Part-Time					
Plant Operator	1	1	0	0	0
Total – Part-Time	1	1	0	0	0
Total	6	6	5	5	5

Organizational Chart



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

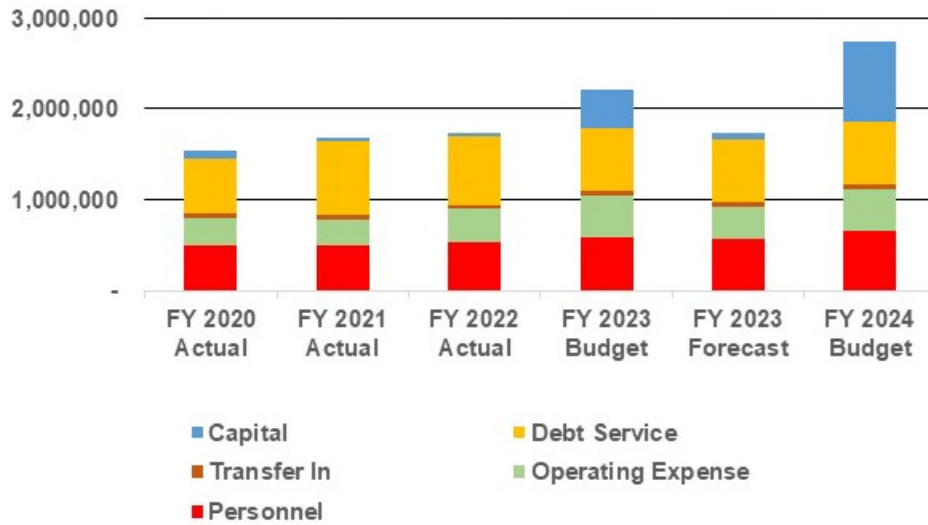
Water Department

Five-Year History Summary

	Historical Data			FY 2023		FY 2024
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	Annual Budget	Forecast	Annual Budget
Personnel Expenses	496,874	504,847	538,989	578,312	573,499	661,829
Operating Expenses	304,547	281,398	356,879	466,522	348,562	448,993
Transfers Out	50,000	50,000	50,000	50,000	50,000	50,000
Debt Service Expenses *	593,661	810,305	748,990	697,618	697,618	697,618
Total Before Capital	1,445,082	1,646,550	1,694,858	1,792,452	1,669,679	1,858,440
Capital **	87,310	31,371	45,237	610,000	65,000	875,000
Total	\$1,532,392	\$1,677,921	\$1,740,095	\$2,217,452	\$1,734,679	\$2,733,440

* Debt Service expenses recorded in separate Debt Service Fund.

** Capital recorded in Water Capital Improvement Program Fund.



**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

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

Description	FY 2023			FY 2024		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Revenue	\$ 1,385,002	\$ 1,424,839	\$ 39,837	\$ 1,450,990	\$ 65,988	4.8%
Use / (Add To) Fund Balance	-	(162,610)	(162,610)	-	-	N/A
Total Funding	1,385,002	1,262,229	(122,773)	1,450,990	65,988	4.8%
<u>EXPENDITURES</u>						
Personnel Expense	578,312	573,499	4,813	661,829	83,517	14.4%
Operating Expense	466,522	348,562	117,960	448,993	(17,529)	-3.8%
Transfer Out	340,168	340,168	-	340,168	-	0.0%
Total Expenditures	1,385,002	1,262,229	122,773	1,450,990	65,988	4.8%
<u>AVAILABLE FUND BALANCE</u>						
Opening Balance	1,882,170	1,882,170	-	2,044,780	162,610	8.6%
(Use) / Add To Fund Balance	-	162,610	162,610	-	-	N/A
Closing Balance	\$ 1,882,170	\$ 2,044,780	\$ 162,610	\$ 2,044,780	\$ 162,610	8.6%
Closing Bal % Of Total Exp	135.9%	162.0%	26.1%	140.9%	5%	N/A

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

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

Description	FY 2022	FY 2023			FY 2024		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>							
Revenue							
Base Water Fees	\$ 471,852	\$ 472,000	\$ 472,274	\$ 274	\$ 472,300	\$ 300	0.1%
Usage Water Fees	871,269	848,690	903,429	54,739	907,946	59,256	7.0%
Water Service Revenue	1,343,121	1,320,690	1,375,703	55,013	1,380,246	59,556	4.5%
WATER MISCELLANEOUS							
Miscellaneous Revenues	9,956	7,500	5,469	(2,031)	7,500	-	0.0%
Sprint Spectrum Cell Tower	42,824	-	-	-	-	-	N/A
T-Mobile Cell Tower	34,991	35,812	23,864	(11,948)	37,244	1,432	4.0%
Hillsboro Inlet	6,000	6,000	4,000	(2,000)	6,000	-	0.0%
Interest	13,233	20,000	15,802	(4,198)	25,000	5,000	25.0%
Net Incr / (Decr) In FMV-Invest	-	(5,000)	-	5,000	(5,000)	-	0.0%
Total Other Revenue	107,004	64,312	49,136	(15,176)	70,744	6,432	10.0%
Total Revenue	1,450,125	1,385,002	1,424,839	39,837	1,450,990	65,988	4.8%
Use / (Add To) Net Assets	-	-	(162,610)	(162,610)	-	-	N/A
Total Funding	1,450,125	1,385,002	1,262,229	(122,773)	1,450,990	65,988	4.8%
<u>EXPENSES</u>							
Expense							
Personal Services							
Salaries	353,373	372,190	360,659	11,531	402,534	30,344	8.2%
Overtime	25,634	25,000	28,477	(3,477)	30,000	5,000	20.0%
Sick Leave Cash Out	6,867	5,745	13,320	(7,575)	13,069	7,324	127.5%
Longevity Pay	-	-	-	-	1,556	1,556	N/A
Vacation Leave Cash Out	16,813	17,235	13,931	3,304	16,119	(1,116)	-6.5%
FICA	30,255	30,824	32,778	(1,954)	35,441	4,617	15.0%
Florida Retirement System	41,907	50,042	53,472	(3,430)	71,749	21,707	43.4%
Health and Life Insurance	54,110	64,363	60,004	4,359	73,880	9,517	14.8%
Workers' Comp Insurance	10,030	12,413	10,859	1,554	16,982	4,569	36.8%
Unemployment Compensation	-	500	-	500	500	-	0.0%
Total Personal Services	538,989	578,312	573,499	4,813	661,829	83,517	14.4%

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

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

Description	FY 2022	FY 2023			FY 2024		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Operating Expenses							
Audit Services	8,708	16,500	16,500	-	16,500	-	0.0%
Contracts - Other Services	-	750	750	-	750	-	0.0%
Postage	443	1,000	1,000	-	1,000	-	0.0%
Telephone Service	7,860	7,800	8,309	(509)	8,500	700	9.0%
Electricity	64,221	58,750	66,664	(7,914)	74,663	15,913	27.1%
Liability and Property Insurance	43,538	51,329	48,009	3,320	98,419	47,090	91.7%
Maint - Distribution System	4,698	7,500	7,500	-	7,500	-	0.0%
Maint - Bldgs / Grounds	8,479	15,000	15,000	-	15,000	-	0.0%
Maint - SCADA system	55	10,000	10,000	-	10,000	-	0.0%
Repair & Maint - Equip	33,887	32,000	32,000	-	32,000	-	0.0%
Tools and Equipment	1,112	1,000	1,000	-	1,000	-	0.0%
Advertising	-	1,000	1,000	-	1,000	-	0.0%
Licenses & Permits	2,777	5,400	5,400	-	5,400	-	0.0%
Office Supplies	1,349	1,500	1,500	-	1,500	-	0.0%
Computer Expense	5,022	6,500	6,500	-	6,500	-	0.0%
Uniform Supplies	6,822	6,000	6,356	(356)	7,100	1,100	18.3%
Fuel and Oil	5,563	6,500	4,429	2,071	6,500	-	0.0%
Sand Change	8,173	10,000	10,000	-	13,000	3,000	30.0%
Filter Sand Excavation	17,500	17,500	-	17,500	-	(17,500)	-100.0%
Chemicals - Water Treatment	102,127	85,000	85,000	-	116,000	31,000	36.5%
Lab Test Analysis & Supplies	7,292	9,000	9,000	-	11,800	2,800	31.1%
Subscriptions and Memberships	2,456	2,645	2,645	-	2,645	-	0.0%
Contingency	24,797	113,848	10,000	103,848	12,215	(101,633)	-89.3%
Total Operating Expenses	356,879	466,522	348,562	117,960	448,993	(17,529)	-3.8%
Net Operating Income	895,868	1,044,834	922,061	(113,148)	1,110,822	65,988	6.3%
Total Expenses Before Trf. Out	895,868	1,044,834	922,061	122,773	1,110,822	65,988	6.3%
Transfer Out							
To General Fund	50,000	50,000	50,000	-	50,000	-	0.0%
To Water Debt Service	403,996	290,168	290,168	-	290,168	-	0.0%
To Water CIP	37,134	-	-	-	-	-	N/A
Total Transfer Out	491,130	340,168	340,168	-	340,168	-	0.0%
Total Expenses	1,386,998	1,385,002	1,262,229	122,773	1,450,990	65,988	4.8%
Funding Over/(Under) Exp	\$ 63,127	\$ -	\$ -	\$ (0)	\$ -	\$ -	N/A

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Water Fund - Debt Service

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

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

Description	FY 2023			FY 2024		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Revenue	\$ 346,700	\$ 347,148	\$ 448	\$ 347,148	\$ 448	0.1%
Transfer In	290,168	290,168	-	290,168	-	0.0%
Use / (Add To) Fund Balance	60,750	60,302	(448)	60,302	(448)	-0.7%
Total Funding	697,618	697,618	-	697,618	-	0.0%
<u>EXPENSES</u>						
Expense	697,618	697,618	-	697,618	-	0.0%
Total Expenses	697,618	697,618	-	697,618	-	0.0%
<u>AVAILABLE FUND BALANCE</u>						
Opening Balance	823,619	823,619	-	763,317	(60,302)	-7.3%
(Use) / Add To Fund Balance	(60,750)	(60,302)	448	(60,302)	448	N/A
Closing Balance	\$ 762,869	\$ 763,317	\$ 448	\$ 703,014	\$ (59,854)	-7.8%

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

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

Description	FY 2022	FY 2023			FY 2024		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Water Plant Renovation Loan							
FUNDING							
Transfer From Water Fund	\$ 403,996	\$ 290,168	\$ 290,168	\$ -	\$ 290,168	\$ -	0.0%
Total Funding	403,996	290,168	290,168	-	290,168	-	0.0%
EXPENSES							
Principal Payments	274,963	224,055	224,055	-	229,510	5,455	2.4%
Interest Payments	71,794	66,113	66,113	-	60,658	(5,455)	-8.3%
Total Debt Service	346,757	290,168	290,168	-	290,168	-	0.0%
Funding Over/(Under) Expenses	\$ 57,239	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Water Main Renovation Loan							
FUNDING							
Revenue							
Water Surcharge	\$ 346,944	\$ 346,700	\$ 347,148	\$ 448	\$ 347,148	\$ 448	0.1%
Total Revenue	346,944	346,700	347,148	448	347,148	448	0.1%
Use Of / (Add To) Fund Balance	55,289	60,750	60,302	(448)	60,302	(448)	-0.7%
Total Funding	402,233	407,450	407,450	-	407,450	-	0.0%
EXPENSES							
Principal Payments	344,015	341,294	341,294	-	345,321	4,027	1.2%
Interest Payments	58,218	66,156	66,156	-	62,129	(4,027)	-6.1%
Total Debt Service	402,233	407,450	407,450	-	407,450	-	0.0%
Funding Over/(Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

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

Water Fund - Capital Improvement Program

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

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

Description	FY 2023			FY 2024		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Revenue	\$ 425,000	\$ 65,000	\$ (360,000)	\$ 875,000	\$ 450,000	105.9%
Total Funding	425,000	65,000	(360,000)	875,000	450,000	105.9%
<u>EXPENSES</u>						
Expenses	425,000	65,000	360,000	875,000	450,000	105.9%
Total Expenses	425,000	65,000	360,000	875,000	450,000	105.9%
<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 2024 Budget**

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

Description	FY 2022	FY 2023			FY 2024		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>							
Revenue							
Grant Revenue	\$ 1,007,718	\$ 425,000	\$ 65,000	\$ (360,000)	\$ 875,000	\$ 450,000	105.9%
Insurance Reimbursement	-	-	-	-	-	-	N/A
Total Revenue	1,007,718	425,000	65,000	(360,000)	875,000	450,000	105.9%
Transfer From Water Fund	45,237	-	-	-	-	-	N/A
Total Funding	1,052,955	425,000	65,000	(360,000)	875,000	450,000	105.9%
<u>EXPENSES</u>							
Well Rehabilitation	-	180,000	-	180,000	300,000	120,000	66.7%
Storage Tank	-	150,000	-	150,000	350,000	200,000	133.3%
Total Plant Project	-	330,000	-	330,000	650,000	320,000	97.0%
Repair & Renewal	34,695	65,000	65,000	-	65,000	-	0.0%
Truck	-	-	-	-	80,000	80,000	N/A
Perimeter Fence	-	30,000	-	30,000	30,000	-	0.0%
A1A Design/Relocation	10,543	-	-	-	-	-	N/A
Water Main Relocation	-	-	-	-	50,000	50,000	N/A
Total Expenses	45,237	425,000	65,000	360,000	875,000	450,000	105.9%
Funding Over/(Under) Exp	\$ 1,007,718	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

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The seal of Hillsboro Beach, Florida, is a circular emblem. It features a central lighthouse with a yellow light, surrounded by palm trees and a beach scene. The text "TOWN OF HILLSBORO BEACH" is written around the top half of the circle, and "FLORIDA" is written at the bottom. The seal is faded and serves as a background for the text.

General Fund -
Capital Improvement
Program
(5 Years)

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

General Fund - Five Year Capital Improvement Program (CIP)

Description	FY2023 Forecast	Five Year Plan					Total
		FY2024	FY2025	FY2026	FY2027	FY2028	
Funding							
Revenue							
Grant Revenue	\$ 4,049,845	\$ 92,470	\$ -	\$ -	\$ -	\$ -	\$ 92,470
Contributions	-	-	-	2,250,000	2,250,000	-	4,500,000
Total Revenue	4,049,845	92,470	-	2,250,000	2,250,000	-	4,592,470
Loans							
Bank Loan	565,625	-	-	-	3,750,000	-	3,750,000
Loans	565,625	-	-	-	3,750,000	-	3,750,000
Transfer From General Fund	150,000	120,000	150,000	65,000	100,000	-	435,000
Total Funding	4,765,470	212,470	150,000	2,315,000	6,100,000	-	8,777,470
Expenditures							
Beach							
Beach Engineering - Monitoring	75,000	75,000	-	-	-	-	75,000
Beach Engineering - Qtrly Reporting	10,000	12,000	-	-	-	-	12,000
Beach Tilling / Scarp Removal	5,470	5,470	-	-	-	-	5,470
Beach Engineering	225,000	-	-	-	-	-	-
Beach Nourishment	4,300,000	-	-	-	-	-	-
Total Beach	4,615,470	92,470	-	-	-	-	92,470
Other Projects / Purchases							
Underground Utility Project	50,000	-	-	2,250,000	6,000,000	-	8,250,000
Police Car	100,000	70,000	100,000	-	100,000	-	270,000
Commission Chambers - MODs	-	50,000	-	-	-	-	50,000
Boat Engines (2)	-	-	50,000	-	-	-	50,000
Roof - Police Building	-	-	-	65,000	-	-	65,000
Total Other Projects / Purchases	150,000	120,000	150,000	2,315,000	6,100,000	-	8,685,000
Total Expenditures	\$ 4,765,470	\$ 212,470	\$ 150,000	\$ 2,315,000	\$ 6,100,000	\$ -	\$ 8,777,470

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

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

Name: Beach Engineering –Monitoring
Amount: \$75,000 (Engineering)
Fiscal Year: FY 2024
Description: Post-monitoring compliance - Physical / Biological (annual)
Funding Source: 100% reimbursable from FEMA.

Name: Beach Engineering – Quarterly Reporting
Amount: \$12,000 (Engineering)
Fiscal Year: FY 2024
Description: Quarterly Reporting (Matthew, Irma)
Funding Source: 100% reimbursable from FEMA.

Name: Beach Tilling / Scarp Removal
Amount: \$5,470
Fiscal Year: FY 2024
Description: Annual Tilling and Scarp Removal
Funding Source: 100% reimbursable from FEMA.

Name: Underground Utility Project
Amount: \$8,250,000
Fiscal Year: FY 2026 (\$2,250,000), FY 2027 (\$6,000,000)
Description: Undergrounding of Overhead Utility Facilities
Funding Source: Contributions / General Fund / Bank Loan

Name: Police Car & Equipment
Amount: \$270,000 (net after trade-in)
Fiscal Year: FY 2024 (\$70,000), FY 2025 (\$100,000), FY 2027 (\$100,000)
Description: Replacement vehicles
Funding Source: General Fund

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

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

Name: Commission Chambers - Modifications
Amount: \$50,000
Fiscal Year: FY 2024
Description: Modifications to Town Commission Chambers
Funding Source: General Fund

Name: Police Boat Engines
Amount: \$50,000
Fiscal Year: FY 2025
Description: Purchase and replace (2) two boat engines
Funding Source: General Fund

Name: Police Building Roof
Amount: \$65,000
Fiscal Year: FY 2026
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 glowing lantern room, set against a backdrop of palm trees and a blue sky with a white seagull. The words "HILLSBORO BEACH" are written in a semi-circle at the top, and "FLORIDA" is at the bottom. The words "TOWN OF" are partially visible on the left side.

Water Fund - Capital Improvement Program (5 Years)

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

Water Fund - Five Year Capital Improvement Program (CIP)

Description	FY2023 Forecast	Five Year Plan					Total
		FY2024	FY2025	FY2026	FY2027	FY2028	
<u>FUNDING</u>							
Revenue							
Grant Revenue	\$ -	\$ 875,000	\$ -	\$ -	\$ -	\$ -	\$ 875,000
Total Revenue	-	875,000	-	-	-	-	875,000
Loans							
State - Plant Expansion	-	-	480,000	-	-	-	480,000
Total Loans	-	-	480,000	-	-	-	480,000
Water Fund Transfer In	65,000	-	-	95,000	95,000	95,000	285,000
Total Funding	65,000	875,000	480,000	95,000	95,000	95,000	1,640,000
<u>EXPENSES</u>							
Well Rehab	-	300,000	-	-	-	-	300,000
Storage Reservoir	-	350,000	-	-	-	-	350,000
Total	-	650,000	-	-	-	-	650,000
Repair & Renewal	65,000	65,000	65,000	65,000	65,000	65,000	325,000
Truck	-	80,000	-	-	-	-	80,000
Perimeter Fence Rehab	-	30,000	30,000	30,000	30,000	30,000	150,000
Water Main Relocation	-	50,000	200,000	-	-	-	250,000
New Office /Employee Room	-	-	185,000	-	-	-	185,000
Total Expenses	\$ 65,000	\$ 875,000	\$ 480,000	\$ 95,000	\$ 95,000	\$ 95,000	\$1,640,000

**Town of Hillsboro Beach
Fiscal Year 2024 Budget**

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

Name: Well Rehabilitation
Amount: \$300,000
Fiscal Year: FY 2024
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: \$350,000
Fiscal Year: FY 2024
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 2024 – FY 2028
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 2024 Budget**

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

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

Name: Perimeter Fence
Amount: \$30,000 Per Year
Fiscal Year: FY 2024 – FY 2028
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 Main Relocation – NE 36th Street Bridge
Amount: \$250,000
Fiscal Year: FY 2024 - \$50,000; FY 2025 - \$200,000
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 which will require relocating this water main.
Funding Source: State Revolving Loan / Grant Revenue

Name: New Office / Employee Room
Amount: \$185,000
Fiscal Year: FY 2025
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 2024 Budget**

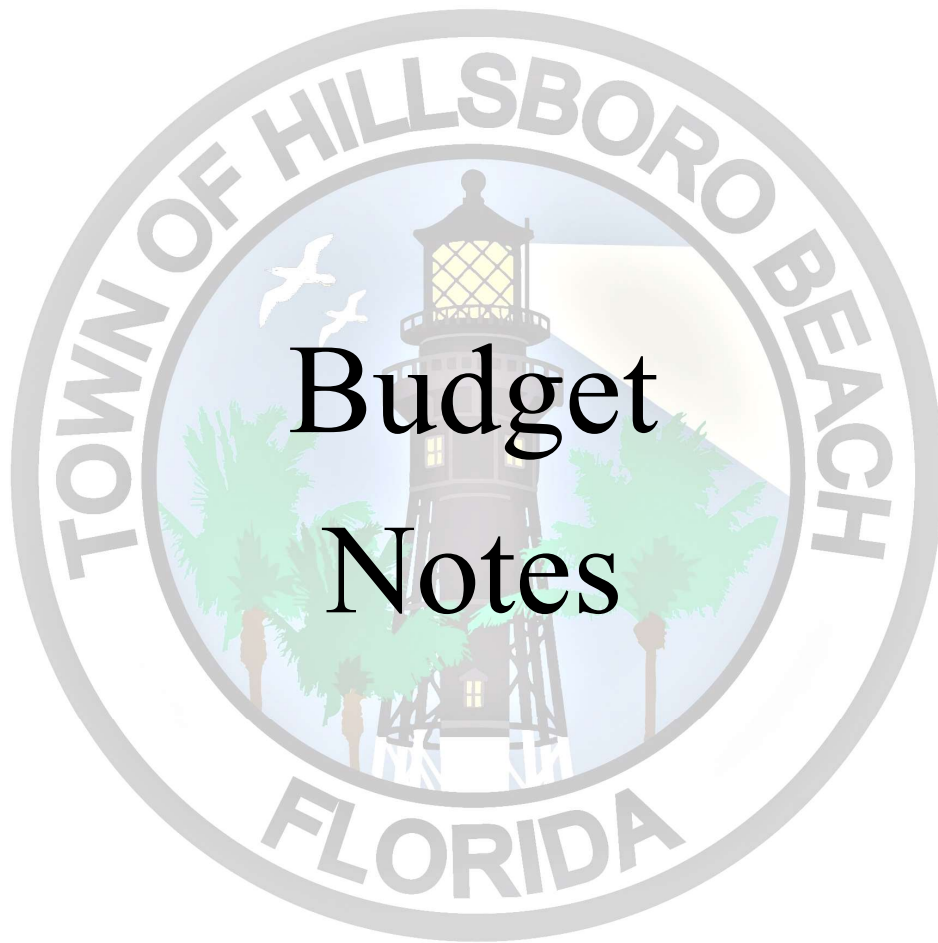
Debt Service Schedule

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	Beyond
<u>Beach Renourishment Loan (1)</u>								
Principal	-	358,976	742,309	873,715	-	-	-	-
Interest	-	178,478	154,120	29,608	-	-	-	-
Total	-	537,453	896,429	903,323	-	-	-	-
<u>Water Plant</u>								
Principal	224,055	229,510	235,098	240,821	246,684	252,691	258,842	1,099,941
Interest	66,114	60,659	55,071	49,347	43,484	37,478	31,326	60,732
Total	290,168	290,168	290,168	290,168	290,168	290,168	290,168	1,160,673
<u>Water Distribution System</u>								
Principal	341,294	345,321	349,396	353,519	357,690	361,911	366,182	3,131,131
Interest	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	3,343,125
<u>Combined Debt Service</u>								
Principal	565,349	574,831	584,494	594,340	604,375	614,602	625,024	4,231,072
Interest	132,270	122,787	113,125	103,278	93,244	83,016	72,594	272,726
Total	\$ 697,618	\$ 697,618	\$ 697,618	\$ 697,618	\$ 697,618	\$ 697,618	\$ 697,618	\$ 4,503,798

Note 1 - Assumes grant reimbursement from FDEP no later than 09/30/2025.

Loan Details

	Water Plant	Water Distribution	Beach Restoration (2023)
Loan Source:	FDEP SRF	FDEP SRF	Partial FDEP
Original Principal Amount:	\$5,352,305	\$7,306,728	\$3,975,000
Total Principal Remaining:	\$2,563,587	\$5,265,150	\$3,975,000
Total Payments Remaining:	\$2,901,684	\$5,787,825	\$4,337,205
Interest %:	2.42% / 2.00%	1.08% / 1.18%	4.49%
Duration of Loan:	20 Years	20 Years	5 Years
Last Payment Date:	September 15, 2033	November 15, 2038	April 1, 2026 (1)



**Town of Hillsboro Beach
FY 2024 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	6,314,431
		Account Total: \$6,314,431

Tax Receipts - Discounts

Broward County Tax Collector	Early payment discounts and Value Board Adjustment adjustments	(230,477)
		Account Total: (\$230,477)

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	290,000
		Account Total: \$290,000

Local Communications Tax

State Dept of Revenue	Uniform tax on communications collected by State	27,000
		Account Total: \$27,000

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	61,146
		Account Total: \$61,146

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	159,911
		Account Total: \$159,911

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 2024 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	10,000
		Account Total: \$10,000
Miscellaneous Revenue - Police Reimbursement		
DEA	Reimbursement for Task Force expenses	85,000
		Account Total: \$85,000
Lien Search Fee		
Lien Search Firms	Town's fee to perform utility status and property lien searches	15,000
		Account Total: \$15,000
Sale of Surplus Equipment		
TBD	Revenue from sales of surplus equipment / vehicles.	15,000
		Account Total: \$15,000
INTEREST INCOME		
Interest Income		
Investment Firms & Banks	Interest income from investment and bank accounts	40,000
		Account Total: \$40,000
Net Incr (Decr) In Fair Market Value Investments		
Investment Portfolio	Bookkeeping adjustment to reflect current market value of debt securities in investment portfolio resulting from rising interest rates	(\$5,000)
		Account Total: (\$5,000)
Interest Income - Property Tax Collector		
Broward County	Interest earned on collected property tax before distribution to Town	\$100
		Account Total: \$100
TRANSFER IN		
Water Fund - Operations		
Water Fund	Payment to General Fund for general and administrative services	\$50,000
		Account Total: \$50,000
USE OF / (ADDITION TO) FUND BALANCE		
Use of / (Addition to) Fund Balance		
Available Gen Fund Reserves	Use of General Fund Available Reserves for one-time purpose to fund beach litigation and CIP projects.	537,453
		Account Total: \$537,453

**Town of Hillsboro Beach
FY 2024 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.	40,000
	Account Total:	\$40,000
Salaries		
Payroll	Base compensation for the regular work week.	2,262,768
	Account Total:	\$2,262,768
Car Allowance		
Payroll	Town Manager compensation for extensive use of personal vehicle to conduct Town business.	43,200
	Account Total:	\$43,200
Paid Holidays		
Payroll	Compensation to Police officers related to working on holidays	53,873
	Account Total:	\$53,873
Overtime		
Payroll	Compensation for non-exempt employees working in excess of normal work week	88,000
	Account Total:	\$88,000
Vacation Leave Cash Out		
Payroll	Payments for unused vacation time.	4,061
	Account Total:	\$4,061
Sick Leave		
Payroll	Payments for unused sick time.	33,162
	Account Total:	\$33,162
Incentive Pay		
Payroll	Payment to Police officers for education accomplishments	18,330
	Account Total:	\$18,330
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	191,718
	Account Total:	\$191,718
Florida Retirement System		
FRS	Pension plan payments to the Florida Retirement System	687,798
	Account Total:	\$687,798

**Town of Hillsboro Beach
FY 2024 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	593,858
		Account Total: \$593,858
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	859
		Account Total: \$859
Workers Compensation Insurance		
TBD	Insurance to cover work-related injuries, medical expense and lost income	70,323
		Account Total: \$70,323
Unemployment Compensation		
State of Florida	Payment to fund State unemployment compensation payments	1,250
		Account Total: \$1,250

**Town of Hillsboro Beach
 FY 2024 Budget Notes
 General Fund - Town Commission Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Election Fees		
County Supervisor of Elections	Supervisory fees for conducting Town election	4,900
		Account Total: \$4,900
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	\$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 2024 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	90,000
Account Total:		\$90,000
Professional Services - IT Services		
Node0	Monthly Fee	\$16,500
TBD	Other	\$3,500
Account Total:		\$20,000
Professional Services - Lobbyist Services		
TBD	Lobbyist Services	60,000
Account Total:		\$60,000
Miscellaneous		
Various	Other	1,000
Account Total:		\$1,000
Computer Expenses / Supplies		
TBD	Supplies	\$1,000
Account Total:		\$1,000
Training Expense		
TBD	Town Manager conferences and seminars	\$3,500
Account Total:		\$3,500

**Town of Hillsboro Beach
FY 2024 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		
Isolved Benefit Services	FBA Monthly Administration Fee (\$95/month)	\$1,140
Vital Records Control	Contracted Storage and Services (\$50/month)	\$1,560
JustFOIA	Laserfiche Integration (\$62,50/month)	\$750
TBD	All other	\$4,050
	Account Total:	\$7,500
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
CivicClerk	Agenda Management System - Annual Renewal	\$3,751
Laserfiche	Annual maintenance	\$2,432
CivicPlus	Intranet (employee)	\$3,308
JustFOIA	Records Request Management	\$6,237
CivicClerk	Video / Media Implementation	\$5,117
TBD	Other	\$500
	Account Total:	\$22,475
Postage		
USPS	Miscellaneous Town Hall mailings	\$2,500
	Account Total:	\$2,500
Copier		
Toshiba	Copier lease and usage charge	\$5,000
	Account Total:	\$5,000
Advertising		
Sun-Sentinel	September budget advertising	\$3,700
Sun-Sentinel	Municipal election	\$3,400
Sun-Sentinel	Other statutory requirements	\$2,900
	Account Total:	\$10,000

**Town of Hillsboro Beach
FY 2024 Budget Notes
General Fund - Town Clerk Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Office Supplies		
Office Depot / Other	Miscellaneous office supplies	\$4,400
	Promotional Giveaway Items	\$1,500
	Account Total:	\$5,900
Website Support		
CivicPlus	Website redesign	6,783
	Account Total:	\$6,783
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
Broward Municipal Clerks Assoc.	Membership fees	\$100
National Forum for Black Public Administrators	Membership fees	\$200
Florida Records Mgmt Association	Membership fees	\$120
TBD	Other	\$500
	Account Total:	\$5,891
Office Equipment		
TBD	Furniture	\$1,000
	Account Total:	\$1,000
Training Expense		
Florida Assoc. of City Clerks	Conferences and seminars	\$4,000
Florida Records Mgmt Assoc,		
	Account Total:	\$4,000
Resident Mailings		
Custom Plastic Card Company	Quarterly newsletter	\$6,000
TBD	Resident guide (mailed out)	\$4,000
	Account Total:	\$10,000

**Town of Hillsboro Beach
FY 2024 Budget Notes
General Fund - Police Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Contracts - Other Services		
BIS Digital Recording	Digital Recording system maintenance	\$601
Everbridge, Inc.	Nixle Engage	\$2,750
PowerDMS	Annual license - Online reporting, tracking and management system used for policies, report generation and instructions	\$4,100
PowerDMS	Planit Police scheduling contract	\$1,600
USA Software	Annual license - Online report writing	\$4,464
Motorla Vigilant	Annual license - License plate recognition	\$1,050
Dataworks Plus	Annual license - Air card related	\$200
Fire Master Protection	Fire extinguisher inspections	\$500
Insight Public Sector	Annual license - Air card related	\$200
Enforcement Electronics	Radar certification	\$450
United Fire & Security	Alarm testing	\$450
Slater	Fuel pump certification	\$450
PAC	Accreditation	\$150
Police Law Institute	1 year subscription-FL MLUR	\$2,368
Power Plus	Investigative Tool Pawn Shop	\$2,500
TBD	Other	\$3,167
Account Total:		\$25,000
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	\$12,500
Account Total:		\$12,500
Telephone Service		
AT&T	Monthly phone service	\$4,100
Account Total:		\$4,100
Mobile Phones		
Verizon Wireless	Cell phones, modems, vehicle computers	\$6,340
Account Total:		\$6,340
Postage		
Various	Miscellaneous mailing expense	\$1,000
Account Total:		\$1,000
Electricity		
Florida Power & Light	Police building electric service.	\$15,071
Account Total:		\$15,071

**Town of Hillsboro Beach
FY 2024 Budget Notes
General Fund - Police Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Liability and Property Insurance		
FMIT	General property and liability	\$44,284
FMIT	Storage tank insurance	\$1,748
		Account Total: \$46,031
Building Repairs & Maintenance		
Various	Police building various repairs and maintenance	\$10,000
		Account Total: \$10,000
Radio Maintenance		
Motorola Solutions	Radio repair and maintenance	\$5,300
		Account Total: \$5,300
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	\$1,770
		Account Total: \$1,770
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	\$5,800
Google	Website charges	\$2,200
		Account Total: \$8,000
Physical Examinations		
Various	Officer physical examinations	\$2,500
		Account Total: \$2,500

**Town of Hillsboro Beach
FY 2024 Budget Notes
General Fund - Police Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Office Supplies		
Office Depot	Miscellaneous office supplies	\$3,000
		Account Total: \$3,000
Operating Supplies		
Various	Supplies related to policing activities	\$10,000
		Account Total: \$10,000
Fuel & Oil		
Wright Express/Port Consolidated	Boat, vehicle and generator fuel	\$60,000
		Account Total: \$60,000
Uniform Supplies		
Various	Uniforms, vests, flashlights, belts, etc.	\$15,000
		Account Total: \$15,000
Investigation Division		
Various	Miscellaneous supplies	\$7,500
		Account Total: \$7,500
Subscriptions and Memberships		
FBI / NABI (National Academy)	Membership fees (3)	\$360
FL Police Chief Assoc.	Membership fees (2)	\$345
Int. Assoc of Police Chiefs	Membership fees (2)	\$523
FL Police Accreditation Coalition	Membership fees	\$210
County Chief of Police Assoc	Membership fees (6)	\$750
SE FL Crime Prevention Assoc.	Membership fees	\$50
Broward County	Hazard Material License Renewal	\$180
Adobe	Monthly subscription	\$2,447
Other		\$135
		Account Total: \$5,000
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 2024 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	7,000
		Account Total: \$7,000
Electricity		
Florida Power & Light	Town Hall electrical service	7,500
		Account Total: \$7,500
Utility - Sewer		
Broward County Sewer Service	Sewer service for 1210 Hillsboro Beach	\$900
		Account Total: \$900
Internet Services		
Google	Website Charges	\$3,000
Comcast	Internet Service Provider	\$2,500
Various	Other	\$1,000
		Account Total: \$6,500
Liability and Property Insurance		
FMIT	Town Hall general liability and property insurance	\$42,671
FMIT	Storage tank insurance - Town Hall / Police building generator	\$2,208
		Account Total: \$44,879
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.	1,280
		Account Total: \$1,280
Repair & Maintenance - Equipment		
Various	Lawn and other equipment maintenance and repair	\$10,000
		Account Total: \$10,000
Repair & Maintenance - Grounds		
Various	Irrigation, plantings, fertilizer	\$10,000
		Account Total: \$10,000
Landscape Maintenance		
Various	Tree trimming, etc.	\$10,000
		Account Total: \$10,000

**Town of Hillsboro Beach
FY 2024 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 2024 Budget Notes
General Fund - Other Department**

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

FINANCE

Audit Services

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

Accounting / Financial Services

Inframark	Accounting, Financial and Assessment Services	\$105,439
Account Total:		\$105,439

Investment Services

BB&T	Investment account - Custodial services	\$3,600
Cumberland Advisors, Inc.	Investment account - Investment management services	\$7,900
Account Total:		\$11,500

FIRE RESCUE

Fire Service Agreement

Deerfield Beach BSO	Annual service agreement - Operations	\$961,891
Account Total:		\$961,891

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	\$452,982
Account Total:		\$452,982

**Town of Hillsboro Beach
FY 2024 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	\$2,000
		Account Total: \$2,000
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	\$4,608
		Account Total: \$4,608
CONTINGENCY		
Contingency		
TBD	To establish funding for unknown requirements and possible initiatives.	112,670
		Account Total: \$112,670
TRANSFERS OUT		
To Debt Service - Beach Renourishment Loan		
NA	To fund principal and interest payments on loan	\$537,453
		Account Total: \$537,453
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.	\$120,000
		Account Total: \$120,000

**Town of Hillsboro Beach
FY 2024 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 2024 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	\$3,500,000
		Account Total: \$3,500,000
Building Administrative Fees		
Contractors	Fee required to support permitting activities.	\$50,000
		Account Total: \$50,000
Use of / (Addition to) Fund Balance		
Available Reserves	Available fund balance to renovate Building Room or for future projects	(\$458,000)
		Account Total: (\$458,000)
BUILDING PERMITTING - EXPENDITURES		
Professional Services - Building Permits - CG&A		
Calvin, Giordano & Associates	Permitting and plan review services. 85% of Building Permit Fees.	\$2,975,000
		Account Total: \$2,975,000
Records Digitization		
TBD	Scanning Town Building records	\$30,000
		Account Total: \$30,000
Temporary Labor		
TBD	Temp Services for Building Permit Process	\$6,000
		Account Total: \$6,000
Code Compliance		
TBD	Misc expenses related to code compliance activities.	\$1,000
		Account Total: \$1,000
Credit Card Processing Fees		
Various	Fees on Credit Card Receipts.	\$30,000
		Account Total: \$30,000
Building Room		
TBD	Renovation Work on Building Room.	\$50,000
		Account Total: \$50,000

**Town of Hillsboro Beach
FY 2024 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 - CGA		
Calvin, Giordano & Associates	CGA activities unrelated to project specific permitting or planning and zoning issues	\$50,000
		Account Total: \$50,000
Professional Services - Site Planning - CGA		
Calvin, Giordano & Associates	Site plan reviews, requests for variances, etc.	\$5,000
		Account Total: \$5,000
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 2024 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.	\$ 92,470
		Account Total: \$92,470
Transfer From General Fund		
General Fund	Funding for capital improvement projects	\$120,000
		Account Total: \$120,000
CAPITAL EXPENDITURES		
Projects		
TBD	Project descriptions in General Fund Capital Improvement Program	
	Engineering - Monitoring	\$75,000
	Engineering - Qtrly Reporting	\$12,000
	Beach Tilling / Scarp Removal	\$5,470
	Commission Chambers - MODs	\$50,000
	Police vehicle (1)	\$70,000
		Account Total: \$212,470

**Town of Hillsboro Beach
FY 2024 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	\$472,300
	Account Total:	\$472,300
Usage Water Fees		
Water Customers	Water fees based on water consumption	\$907,946
	Account Total:	\$907,946
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	\$37,244
	Account Total:	\$37,244
Hillsboro Inlet		
Hillsboro Inlet District	Lease payment	\$6,000
	Account Total:	\$6,000
Interest Income		
Investment Portfolio	Interest income from investment and bank accounts	\$25,000
	Account Total:	\$25,000
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 2024 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.	\$402,534
	Account Total:	\$402,534
Overtime		
Payroll	Compensation for non-exempt employees working in excess of normal work week.	\$30,000
	Account Total:	\$30,000
Sick Leave		
Payroll	Payments for unused sick time.	\$13,069
	Account Total:	\$13,069
Longevity Pay		
Payroll	Payments based on years of service.	\$1,556
	Account Total:	\$1,556
Vacation Leave		
Payroll	Payments for unused vacation time.	\$16,119
	Account Total:	\$16,119
FICA		
IRS	Town Social Security and Medicare payments on employee compensation.	\$35,441
	Account Total:	\$35,441
Florida Retirement System		
FRS	Pension plan payments to the Florida Retirement System.	\$71,749
	Account Total:	\$71,749
Health and Life Insurance		
TBD	Payment for employee health and life insurance plans.	\$73,880
	Account Total:	\$73,880
Workers Compensation Insurance		
TBD	Insurance to cover work-related injuries medical expense and lost income.	\$16,982
	Account Total:	\$16,982
Unemployment Compensation		
State of Florida	Payment to fund State unemployment compensation payments.	\$500
	Account Total:	\$500

**Town of Hillsboro Beach
FY 2024 Budget Notes
Water Fund - Operations**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Audit Services		
TBD	Standard Audit - (50%-50% Split)	\$13,500
TBD	Single Audit - (Water Main Project)	\$2,000
TBD	GASB 45 Report - (80%-20% Split)	\$1,000
		Account Total: \$16,500
Contracts - Other Services		
TBD	Vehicle tracking services - Two vehicles	\$750
		Account Total: \$750
Postage		
USPS	Water bill postage	\$1,000
		Account Total: \$1,000
Telephone Services		
Verizon Wireless	Mobile phone service	\$1,500
Comcast	Phone & internet service (SCADA)	\$7,000
		Account Total: \$8,500
Electricity		
Florida Power & Light	Electricity - water plant and pump house	\$74,663
		Account Total: \$74,663
Liability and Property Insurance		
FMIT	General liability and property insurance	\$97,299
FMIT	B-1 Pollution / Remediation	\$1,120
		Account Total: \$98,419
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 2024 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	\$1,600
		Account Total: \$7,100
Fuel and Oil		
Various	Vehicle and generator fuel	\$6,500
		Account Total: \$6,500
Sand Change		
Standard Sand & Silica Co., Inc.	Sand required for use in water softening (spiractor) equipment	\$13,000
		Account Total: \$13,000

**Town of Hillsboro Beach
FY 2024 Budget Notes
Water Fund - Operations**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Chemical - Water Treatment		
Allied Universal Corp	CL2, Sodium Hypo disinfectant	\$30,000
Cameuse Lime & Stone	Calcium Hydroxide for water treatment	\$65,000
Hawkins Inc.	Phosphates and fluorides	\$21,000
		Account Total: \$116,000
Lab Test Analysis and Supplies		
Environmental Reagent Services	Lab chemicals and analysis	\$10,800
TBD	Other	\$1,000
		Account Total: \$11,800
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	\$12,215
		Account Total: \$12,215

**Town of Hillsboro Beach
 FY 2024 Budget Notes
 Water Fund - Transfers Out**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
TRANSFERS OUT		
To General Fund		
Water Fund	Payment to General Fund for Administrative Services	\$50,000
		Account Total: \$50,000
To Water Fund - Debt Service		
Water Fund	Transfer of funds to the Water Debt Service fund to pay for principal and interest on the State loan which provided the funds for the water plant renovation project	\$290,168
		Account Total: \$290,168

**Town of Hillsboro Beach
FY 2024 Budget Notes
Water Fund - Debt Service**

Account Name / Source / Vendor	Description / Purpose	Budgeted Amount
SOURCES OF FUNDING		
Water Surcharge		
Water Customers	Water bill surcharge to fund loan for water main project.	\$ 347,148
		Account Total: \$347,148
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).	60,302
		Account Total: \$60,302
DEBT SERVICE EXPENSES		
Debt Service - Principal		
State (DEP Loan)	Principal on plant expansion loan	229,510
State (DEP Loan)	Principal on water main project loan	345,321
		Account Total: \$574,831
Debt Service - Interest		
State (DEP Loan)	Interest on plant expansion loan	60,658
State (DEP Loan)	Interest on water main project loan	62,129
		Account Total: \$122,787

**Town of Hillsboro Beach
 FY 2024 Budget Notes
 Water Fund - Capital Improvement Program (CIP)**

Account Name / Source / Vendor Name	Description / Purpose	Budgeted Amount
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SOURCES OF FUNDING

Grant Revenue

American Rescue Plan Act	For Well Rehabilitation Project	300,000
	For Storage Tank Project	350,000
	For Repair and Renewal	\$65,000
	For Truck	\$80,000
	For Fence Rehabilitation Project	\$30,000
	For Water Main Relocation	\$50,000
Account Total:		\$875,000

CAPITAL EXPENSES

Projects

TBD	Well rehabilitation project	300,000
	Storage tank project	350,000
	Repair and Renewal	\$65,000
	Truck	\$80,000
	Fence Rehabilitation Project	\$30,000
	Water Main Relocation	\$50,000
Account Total:		\$875,000

**Town of Hillsboro Beach
FY 2024 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.	\$92,470
		Account Total: \$92,470
Contributions		
TBD	Contribution for Underground Utility Project	\$4,500,000
		Account Total: \$4,500,000
Bank Loan		
TBD	Loan to fund Underground Utility Project	\$3,750,000
		Account Total: \$3,750,000
Transfer From General Fund		
General Fund	Funding for capital improvement projects	\$435,000
		Account Total: \$435,000
CAPITAL EXPENDITURES		
Projects		
TBD	Project descriptions in General Fund Capital Improvement Program (FY2024 - FY2028)	
	Engineering - Monitoring	\$75,000
	Engineering - Qtrly Reporting	\$12,000
	Beach Tilling / Scarp Removal	\$5,470
	Underground Utility Project	\$8,250,000
	Police vehicles	\$270,000
	Commission Chambers - MODs	\$50,000
	Boat Engines (2)	\$50,000
	Roof - Police Building	\$65,000
		Account Total: \$8,777,470

**Town of Hillsboro Beach
FY 2024 Budget Notes
Water Fund - Five Year Capital Improvement Program (CIP)**

Account Name / Source / Vendor Name	Description / Purpose	Budgeted Amount
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SOURCES OF FUNDING

Grant Revenue

American Rescue Plan Act	For Well Rehabilitation Project	\$300,000
	For Storage Tank Project	\$350,000
	For Repair and Renewal	\$65,000
	For Truck	\$80,000
	For Fence Rehabilitation Project	\$30,000
	For Water Main Relocation	\$50,000
	Account Total:	\$875,000

Loan

State - Plant Expansion	For Repair and Renewal	\$65,000
	For Fence Rehabilitation Project	\$30,000
	For Water Main Relocation	\$200,000
	For New Office /Employee Room	\$185,000
	Account Total:	\$480,000

Transfer From Water Fund - Operations

Water Fund	Transfer for projects not covered by Other Revenue Sources	\$285,000
	Account Total:	\$285,000

CAPITAL EXPENSES

Projects

TBD	Project descriptions in Water Fund Five Year CIP section	
	Well Rehabilitation Project	\$300,000
	Storage Tank Project	\$350,000
	Repair & Renewal	\$325,000
	Truck	\$80,000
	Perimeter Fence Rehabilitation	\$150,000
	Water Line Replacement	\$250,000
	New Office /Employee Room	\$185,000
	Account Total:	\$1,640,000



TOWN OF HILLSBORO BEACH

1210 Hillsboro Mile
Hillsboro Beach, FL 33062

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Agenda Item Cover Memo

Agenda Item: Water Rate Review

Submitting Dept: Town Clerk, Melissa Budgett, Administrative Assistant

Agenda Date: July 25, 2023

1. BACKGROUND/HISTORY

2. CURRENT ACTIVITY

2. FINANCIAL IMPACT

3. RECOMMENDATION

ATTACHMENTS: None



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Agenda Item Cover Memo

Agenda Item: Commission Water Rate Discussion
Stephen Bloom, Finance Director

Submitting Dept: Town Clerk, Sherry Henderson, Town Clerk

Agenda Date: July 25, 2023

1. BACKGROUND/HISTORY

2. CURRENT ACTIVITY

2. FINANCIAL IMPACT

3. RECOMMENDATION

ATTACHMENTS: None