TOWN OF HILLSBORO BEACH

1210 Hillsboro Mile, Hillsboro Beach, Florida 33062

September 16, 2024 | 5:01 PM

BUDGET PUBLIC HEARING
ADOPTING THE FINAL MILLAGE RATE AND FINAL BUDGET FOR THE FISCAL YEAR 2024

MAYOR DAWN MILLER
VICE MAYOR BARBARA BALDASARRE
COMMISSIONER JANE REISER
COMMISSIONER DAVID A. RAVANESI
COMMISSIONER VINNIE ANDREANO

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

CALL TO ORDER AND ROLL CALL

PLEDGE OF ALLGIANCE

The Town of Hillsboro Beach will Conduct the Second Budget Public Hearing on the Final Millage Rate and Final Budget for Fiscal Year 2024-2025 in the Following Manner:

A. Resolution No. 2024-39 Consideration to Approve and Adopt the Final Millage for General Operations for Fiscal Year 2024-2025

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

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HILLSBORO BEACH, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF ____ FOR THE TOWN'S GENERAL OPERATING FUND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

B. Resolution No. 2024-40 Consideration to Approve and Adopt the Final Budget for Fiscal Year 2024-2025

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

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HILLSBORO BEACH, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025 DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE TOWN FOR THE ENSUING YEAR; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

I. PUBLIC COMMENT

II. 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: **Resolution No. 2024-39 Consideration to Approve and Adopt the Final Millage for General Operations for Fiscal Year 2024-2025**

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

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HILLSBORO BEACH, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF ____ FOR THE TOWN'S GENERAL OPERATING FUND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

Submitting Dept: **Town Clerk, Sherry Henderson, Town Clerk**

Agenda Date: **September 16, 2024**

1. BACKGROUND/HISTORY

2. CURRENT ACTIVITY

2. FINANCIAL IMPACT

3. RECOMMENDATION

ATTACHMENTS: 1. Resolution

RESOLUTION NO. 2024-39

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HILLSBORO BEACH, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF _____ FOR THE TOWN'S GENERAL OPERATING FUND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a final budget has been prepared estimating expenditure and revenues of the Town for the ensuing year, with detailed information, including revenues to be derived from sources other than ad valorem levy, and recommendations have been made as to the amount to be appropriated for the ensuing year; and

WHEREAS, the Town Commission of the Town of Hillsboro Beach, Florida has conducted a public hearing and has considered recommendations and the proposed millage to be levied to carry on the government of the Town for the ensuing year;

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

Section 1. Each of the "WHEREAS" clauses set forth above are true and correct and herein incorporated by this reference.

Section 2. The final millage rate necessary to be levied against ad valorem valuation of property subject to taxation in the Town of Hillsboro Beach, Florida, to produce a sufficient sum which together with departmental and other revenues will be sufficient to pay for appropriations made in the final budget for the fiscal year is hereby set at _____ mills.

Section 3. The final millage adopted herein is greater than the rolled-back rate of _____mills computed pursuant to the TRIM Act (Section 200.065, as amended) by _____%.

Section 4. If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and shall in no way affect the validity of the remaining portions of this Resolution.

Section 5. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 6. This Resolution shall become effective upon its passage and adoption.

ADOPTED by the Town Commission of the Town of Hillsboro Beach, Florida this ___ day of September, 2024.

TOWN OF HILLSBORO BEACH, FLORIDA

_____
Dawn Miller, Mayor

ATTEST:

_____
Sherry D. Henderson, CMC

TOWN OF HILLSBORO BEACH

1210 Hillsboro Mile
Hillsboro Beach, FL 33062

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

Agenda Item Cover Memo

Agenda Item: **Resolution No. 2024-40 Consideration to Approve and Adopt the Final Budget for Fiscal Year 2024-2025**

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

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HILLSBORO BEACH, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025 DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE TOWN FOR THE ENSUING YEAR; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

Submitting Dept: **Town Clerk, Sherry Henderson, Town Clerk**

Agenda Date: **September 16, 2024**

1. BACKGROUND/HISTORY

2. CURRENT ACTIVITY

2. FINANCIAL IMPACT

3. RECOMMENDATION

ATTACHMENTS:

1. Resolution
2. FY25 NOTICE OF PROPOSED TAX INCREASE
3. FY25 Budget Summary
4. budget presentation
5. FY2025 preliminary budget (9-16-2024 Final Budget Hearing)

RESOLUTION NO. 2024-40

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HILLSBORO BEACH, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE TOWN FOR THE ENSUING YEAR; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a final budget has been prepared by the Town estimating expenditures and revenues of the Town for the ensuing year, with detailed information, including revenues to be derived from sources other than ad valorem levy, and recommendations have been made as to the amount necessary to be appropriated for the ensuing year; and

WHEREAS, the Town Commission of the Town of Hillsboro Beach, Florida has conducted a public hearing and has considered the recommendations and the suggested budget necessary to be levied to carry on the government of the Town for the ensuing year;

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

Section 1. Each of the "WHEREAS" clauses set forth above are true and correct and herein incorporated by this reference.

Section 2. That the final budget of the Town of Hillsboro Beach, Florida, for the fiscal year beginning October 1, 2024, and ending September 30, 2025, is hereby adopted and the appropriations set out therein are hereby made to maintain and carry on the government of the Town of Hillsboro Beach, Florida. A copy of the final budget is attached hereto as Exhibit "A".

Section 3. The final budget shall be published in accordance with the publication and notice requirements set forth in Chapter 200, Florida Statutes. A public hearing has been held on the 16th day of September, 2024 for the purposes of adopting a final budget.

Section 4. If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and shall in no way affect the validity of the remaining portions of this Resolution.

Section 5. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 6. This Resolution shall become effective upon its passage and adoption.

ADOPTED by the Town Commission of the Town of Hillsboro Beach, Florida this ___ day of September, 2024.

TOWN OF HILLSBORO BEACH, FLORIDA

_____
Dawn Miller, Mayor

ATTEST:

_____
Sherry D. Henderson, CMC

NOTICE OF PROPOSED TAX INCREASE

The Town of Hillsboro Beach, Florida has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy..... $ 6,314,431

B. Less tax reductions due to Value Adjustment Board and other assessment changes ..... $ 13,108

C. Actual property tax levy..... $ 6,301,323

This year's proposed tax levy ..... $ 6,726,434

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

MONDAY, SEPTEMBER 16, 2024
5:01 PM
AT
TOWN HALL, 1210 HILLSBORO MILE
HILLSBORO BEACH, FL 33062

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

BUDGET SUMMARY

Town of Hillsboro Beach, Florida - Fiscal Year 2024/2025

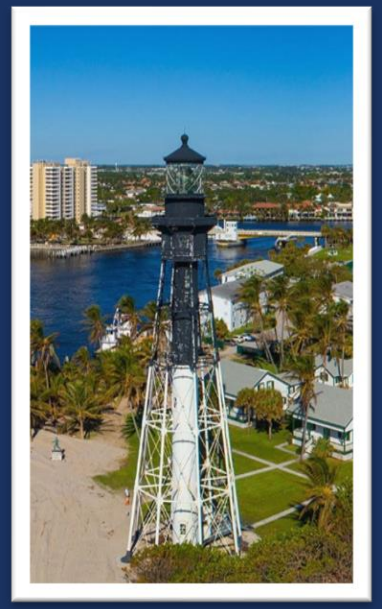
THE PROPOSED OPERATING EXPENDITURES OF THE TOWN OF HILLSBORO BEACH ARE 26.3% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

Millage Per $1000	
General Fund	3.5000
Voted Debt	0.000

		General Fund	Special Revenue Fund	Debt Service	General Fund - CIP	Water Fund	Water Debt Service Fund	Water Fund - CIP	Total All Funds
CASH BALANCE BROUGHT FORWARD		-				-	-	-	-
ESTIMATED REVENUES:									
Taxes:	Millage per $1000								
Ad Valorem Taxes	**3.5000**	$6,480,919	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,480,919
FPL Franchise		295,000	-	-	-	-	-	-	295,000
Local Communications Tax		27,000	-	-	-	-	-	-	27,000
Other Locally Levied Taxes		3,000	34,289	-	-	-	-	-	37,289
Intergovernmental Revenues		235,173	-	-	-	-	-	-	235,173
Charges for Services		-	-	-	-	1,408,177	347,148	-	1,755,325
Fines & Forfeitures		2,050	-	-	-	-	-	-	2,050
Miscellaneous		125,000	-	-	-	52,234	-	-	177,234
Interest Income		245,100	-	-	-	80,000	-	-	325,100
County Transportation Grant		-	74,314	-	-	-	-	-	74,314
Marine Law Enforcement Grant		-	37,280	-	-	-	-	-	37,280
Other Federal/State Grant Revenue		-	-	-	4,161,836	-	-	-	4,161,836
Building / Planning & Zoning		-	945,000	-	-	-	-	-	945,000
Loan Proceeds		-	-	-	700,977	-	-	650,000	1,350,977
TOTAL SOURCES		**7,413,242**	**1,090,883**	**-**	**4,862,813**	**1,540,411**	**347,148**	**650,000**	**15,904,497**
Transfers In		50,000	67,500	663,489	130,000	-	290,168	59,000	1,260,157
Fund Balances/Reserves/Net Assets		431,451	69,000	-	-	26,396	31,077	561,000	1,118,924
TOTAL REVENUES, TRANSFERS & BALANCES		**$7,894,693**	**$1,227,383**	**$ 663,489**	**$4,992,813**	**$1,566,807**	**$ 668,393**	**$1,270,000**	**$18,283,578**
EXPENDITURES:									
Commission		$ 87,825	$ -	$ -	$ -	$ -	$ -	$ -	$ 87,825
Administrative		913,287	-	-	-	-	-	-	913,287
Police		4,087,498	-	-	-	-	-	-	4,087,498
Facility Services		302,805	-	-	-	-	-	-	302,805
Fire		1,071,082	-	-	-	-	-	-	1,071,082
Trash Collection		427,098	-	-	-	-	-	-	427,098
Beaches		12,000	-	-	4,892,813	-	-	-	4,904,813
Charitable Donations		7,108	-	-	-	-	-	-	7,108
Contingency		125,000	-	-	-	-	-	-	125,000
Transportation		-	72,632	-	-	-	-	-	72,632
Marine Law Enforcement Wages		-	37,280	-	-	-	-	-	37,280
Building / Planning & Zoning		-	1,081,500	-	-	-	-	-	1,081,500
Debt Services		-	-	663,489	-	-	668,393	-	1,331,882
Capital Projects		-	-	-	100,000	-	-	1,270,000	1,370,000
Water Utility		-	-	-	-	1,167,639	-	-	1,167,639
TOTAL EXPENDITURES		**7,033,704**	**1,191,412**	**663,489**	**4,992,813**	**1,167,639**	**668,393**	**1,270,000**	**16,987,450**
Transfers Out		860,989	-	-	-	399,168	-	-	1,260,157
Fund Balances/Reserves/Net Assets		-	35,971	-	-	-	-	-	35,971
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES		**$7,894,693**	**$1,227,383**	**$ 663,489**	**$4,992,813**	**$1,566,807**	**$ 668,393**	**$1,270,000**	**$18,283,578**

THE PROPOSED, TENTATIVE, ADOPTED AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD

TOWN OF HILLSBORO BEACH



FY 2025 BUDGET
2ND PUBLIC HEARING

Meeting Date: September 16, 2024

Property Taxes / Millage Rate

PROPERTY TAX / MILLAGE RATE OVERVIEW

- General Fund – FY2025 budget based on millage rate of 3.50 mils.
  - 6.23% higher than Roll back rate of 3.2947 mils.

- FY 2025 Taxable Values – $1,921,838,424
  - 6.75% higher than Current Year Total.

PROPERTY TAX - ROLLED-BACK RATE ANALYSIS

($ Millions)	Taxable Base	% Growth
Tax Base Analysis		
FY 2024 Tax Base	**1,800.4**	
(As Adjusted through May 2024)		
FY 2025 Tax Base		
Growth - Enhanced Market Value	112.2	6.23%
FY 2025 Tax Base - Before New Additions	1,912.6	
Growth - New Additions To Tax Base	9.3	0.51%
FY 2025 Tax Base - Total	**1,921.8**	**6.75%**

	Millage Rate	Tax Base	Property Tax Revenue (Tax Base X Rate)
Property Tax Analysis			
FY 2024 Millage Rate & FY 2024 Final Tax Base	3.5000	1,800.4	6.301
			↕
FY 2025 **Rolled Back Rate** & FY 2025 Tax Base	3.2947	1,912.6	6.301

Budget Book Page #20

Budget Overview – All Funds

BUDGET OVERVIEW – TOTAL FUNDING

	FY 2024			FY 2025		
Revenue	**Budget**	**Forecast**	**Fav / (Unfav.)**	**Budget**	**Incr. Over Budget**	**% Incr. Budget**
General Fund	$6,790	$7,055	$265	$7,413	$624	9%
Special Revenue Fund	3,753	2,445	(1,308)	1,091	(2,663)	(71%)
General Fund - Capital Projects	92	-	(92)	4,162	4,069	4401%
Water Fund	1,451	1,528	77	1,540	89	6%
Water Debt Service Fund	347	347	-	347	-	0%
Water Fund - Capital Projects	875	-	(875)	-	(875)	(100%)
Total Revenue	**$13,309**	**$11,376**	**($1,932)**	**$14,554**	**$1,245**	**9%**
Loan Proceeds	-	-	-	1,351	1,351	n/a
Transfer In	1,033	1,280	247	1,260	228	22%
Use of / (Add To) Fund Balance	140	(179)	(319)	1,119	979	698%
Total Funding	**$14,481**	**$12,477**	**($2,004)**	**$18,284**	**$3,802**	**26%**

BUDGET OVERVIEW – TOTAL EXPENDITURE/EXPENSES

Expenditures/Expenses	FY 2024 Budget	FY 2024 Forecast	FY 2024 Fav / (Unfav)	FY 2025 Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
General Fund	$6,685	$6,163	$521	$7,034	$349	5%
Special Revenue Fund	3,330	2,189	1,142	1,227	(2,103)	(63%)
Beach Debt Service	537	552	(15)	663	126	23%
General Fund - CIP	212	336	(123)	4,993	4,780	2250%
Water Fund	1,111	1,043	67	1,168	57	5%
Water Debt Service Fund	698	683	15	668	(29)	(4%)
Water Fund - CIP	875	231	644	1,270	395	45%
Total Expense	**13,449**	**11,197**	**2,251**	**17,023**	**3,575**	**27%**
Transfer Out	1,033	1,280	(247)	1,260	228	22%
Total Expenditures/Expenses	**$14,481**	**$12,477**	**$2,004**	**$18,284**	**$3,802**	**26%**

TOWN OF HILLSBORO BEACH

Florida's Magnificent Mile

ANNUAL BUDGET

FISCAL YEAR 2025

TOWN OF HILLSBORO BEACH

Mayor and Commission

Mayor
Dawn Miller

Treasurer / Commissioner
David Ravanesi

Vice Mayor
Barbara Baldasarre

Commissioner
Vinnie Andreano

Commissioner
Jane Reiser

TOWN OF HILLSBORO BEACH

Vision

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

Mission

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

Management Team

Mac Serda, Town Manager

Sherry D. Henderson, Town Clerk

Jay Szesnat, Police Chief

D. J. Doody, Town Attorney

Elliott Garay, Water Plant Superintendent

George Folles, Building Official

Bernard Pita, Code Compliance Supervisor

Stephen Bloom, Finance Director

Budget Team

Stephen Bloom, Budget Manager

Terri Lusk, Budget Analysis

Mac Serda, Town Manager

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Table of Contents

	Page
Budget Message	1
Budget Calendar	5
Fund Overview	6
Budget Assumptions	8
Organizational Chart	9
Staffing Summary	10
Total Budget Summary	12
Property Tax Revenue	18
General Fund Summary	24
General Fund Sources of Funds	26
General Fund Expenditures Summary	27
Town Commission Department	30
Town Manager Department	33
Town Clerk Department	38
Police Department	42
Facility Services Department	49
Finance Department	52
Fire Rescue Department	54
Solid Waste Department	56
Beach Management Department	58
Other Department Financial Summary	61
General Fund Budget Comparison	62
General Fund Compensation Comparison	64
Special Revenue Fund - Transportation (Community Bus)	66
Special Revenue Fund - Marine Law Enforcement	67
Special Revenue Fund - Building Department	68
Special Revenue Fund - Planning & Zoning / Code Enforcement	71
Debt Service Fund	78
General Fund - Capital Improvement Program	80
Water Fund - Operations	86
Water Fund - Debt Service	94

Table of Contents

	Page
Water Fund - Capital Improvement Program (CIP)	98
General Fund - Five Year Capital Improvement Program	102
Water Fund - Five Year Capital Improvement Program	108
Debt Service Schedule	112
Notes - General Fund - Revenue	114
Notes - General Fund - Compensation	116
Notes - General Fund - Commission Department	118
Notes - General Fund - Town Manager Department	119
Notes - General Fund - Town Clerk Department	120
Notes - General Fund - Police Department	122
Notes - General Fund - Facility Services	125
Notes - General Fund - Other Departments	127
Notes - Special Revenue Fund	129
Notes - Debt Service	132
Notes - General Fund - Capital Improvement Program	133
Notes - Water Fund - Funding Sources	134
Notes - Water Fund - Compensation	135
Notes - Water Fund - Operations	136
Notes - Water Fund - Transfer Out	139
Notes - Water Fund - Debt Service	140
Notes - Water Fund - Capital Improvement Program	141
Notes - General Fund - Five Year Capital Improvement Program	142
Notes - Water Fund - Five Year Capital Improvement Program	143

Date: July 17, 2024

To: Honorable Mayor and Town Commission

From: Mac Serda, Town Manager

Subject: Fiscal Year 2025 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 2025, which begins on October 1, 2024, and ends on September 30, 2025. 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 2025 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 2024			FY 2025		
	Adopted Budget	**Forecast**	**Var**	**Proposed Budget**	**Change (2)**	**% Chg. (2)**
Revenue (1) / Transfer In	$6,840	$7,105	$265	$7,463	$624	9%
Add to Fund Balance	537	-2	-540	431	-106	-20%
Total Funding	**7,377**	**7,103**	**-274**	**7,895**	**518**	**7%**
Expenditures – (Excl. Contingency)	7,264	7,103	162	7,770	505	7%
Contingency	113	0	113	125	12	11%
Total Expenditure	**7,377**	**7,103**	**274**	**7,895**	**518**	**7%**
Opening Fund Balance	3,499	3,499	N/A	3,501	2	0%
Add to Fund Balance	-537	2	540	-431	106	-20%
Closing Fund Balance	**$2,962**	**$3,501**	**$540**	**$3,070**	**$108**	**4%**
Closing Fund Balance As % Of Expenditure	**40%**	**49%**	**9%**	**39%**	**-1%**	**N/A**

(1) FY 2025 revenue total based on a millage rate of 3.50.
(2) FY 2025 budget comparison to FY 2024 budget.

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

Revenue / Transfer In – The FY 2025 budget for revenue is expected to increase by 9% compared to this year primarily due to a 6.75% growth in the tax base assuming a tax (millage) rate of 3.5000 mills as well as an increase in interest income due to improved market conditions.

Use of Fund Balance – The fund balance is not expected to change in FY 2024; however, the General fund is budgeted to use $431,451 in fund balance in FY 2025 to pay for the debt service payments on the Beach renourishment loan.

Expenditures – (Excluding Contingency) – The FY 2025 budget for operating expenditures is higher than FY 2024 primarily due to anticipated increases in payroll expenses, insurance premiums and other contractual services.

Contingency – A contingency amount of $125,000 is available in FY 2025 for Commission consideration. This amount can be used for initiatives not currently reflected in the proposed budget.

Closing Fund Balance – By the end of FY 2025, the fund balance is expected to be 39% of the FY 2025 expenditures which is a 1% decrease from the FY2024 budgeted percentage. The decrease is a result of using fund balance to pay for the beach loan payments as well as an increase in the FY2025 total expenditures. Even with this decrease, the fund balance is considered to be healthy and is well over the recommended percentage of 25% (equivalent to three months of operation).

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

($000)	FY 2024			FY 2025		
	Adopted Budget	**Forecast**	**Var**	**Proposed Budget**	**Change (1)**	**% Chg. (1)**
Revenue / Transfer In	$1,451	$1,528	$77	$1,540	89	6%
Add to Fund Balance	0	-144	-144	27	27	N/A
Total Funding	**1,451**	**1,384**	**-67**	**1,567**	116	8%
Total Expenses	**1,451**	**1,384**	**67**	**1,567**	-116	-8%
Opening Fund Balance	1,956	1,956	0	2,100	144	7%
Add to Fund Balance	0	144	144	-27	-27	N/A
Closing Fund Balance	**$1,956**	**$2,100**	**$144**	**$2,073**	117	6%
Closing Balance As % of Expenses	135%	152%	17%	132%	-3%	N/A

(1) FY 2025 budget comparison to FY 2024 budget.

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

Revenue / Transfer In – The forecasted revenue for FY 2024 is expected to be more than was budgeted due to higher base fee revenue as well as an increase in interest income. The FY 2025 budget was adjusted for these increases, but only includes a slight increase in usage revenue.

Use of Fund Balance – The Water fund is expected to increase the fund balance in FY 2024 by approximately $144,000. The FY2025 budget is expected to use approximately $27,000 in fund balance to fund capital projects.

Expenses – FY 2024 is forecasted to be slightly favorable compared to the budget due to the unspent contingency as well as lower insurance premiums than anticipated. The FY 2025 budget includes a contingency budget of only $10,000.

Closing Fund Balance –The closing FY2025 fund balance is higher than the FY2024 fund balance, however; the FY2025 budget requires approximately $27,000 to fund capital projects. By the end of FY 2025, the closing fund balance will be 132% of the FY 2025 Water Fund expenses which is well above the recommended percentage of 25%.

The budget book provides additional details in regard to the FY 2024 forecasted results and the FY 2025 recommended budget.

FY 2024 Highlights

With your leadership, a great deal has been accomplished in FY 2024. The following is a summary of some of the accomplishments in response to your direction.

- Procured and contracted with engineering firm to design, permit clearwell at water plant.
- Launched Social Media (X and Facebook) accounts with professional graphics and a new social media policy.
- Designed a new Commission Chambers and Plan Review room with plans being developed this year.
- Implemented monthly inspections of Town Shuttle for vehicle compliance.
- Town Manager appointed to the practitioners committee to provide guidance to Florida League of Cities for legislative issues, and Town Manager was selected to the Florida City and County Management Association board of directors, for the second time.
- Implemented IT training per the Local Government Cybersecurity Training statute.
- Hillsboro Beach achieved the highest % voter turnout for municipal elections in Broward County for the 2nd consecutive year - March 2023 Election (35.0%) and March 2024 Election (44.3%); average turnout for other municipalities is 10.7%.
- All Commissioners trained on new Florida Commission on Ethics electronic filing system for Form 1 Statement of Financial Interest and Form 6 Full Financial Disclosure for elected officials.
- Town Clerk served on the Board of Directors for Broward County Municipal Clerks Association.
- Police Continued efforts with educating boaters in the best safe boating practices.
- Added another FBI National Academy graduate to the Police Department.
- Chief of Police appointed to Broward Chiefs of Police Association.
- Critical Incident Post-Traumatic Stress Awareness and De-escalation Training for all Police Officers.
- Police Training in Rapid Impact Assessment training.
- Beach Safety Initiative focused on trespassing and dogs on the beach.
- Improved Town-wide Emergency Management equipment and training with all employees and implemented new training of critical civilian personnel on National Incident Management System (NIMS).
- Water main valves, meters & hydrants were successfully raised during A1A Improvement Project.
- Replaced meters for well 3 & 4 to remain in compliance with SFWMD.
- Completed FY2023 audit report with zero findings.
- Completed Implementation of ADP for payroll processing including an online portal for employees.

- Completed upgrade of financial accounting software with new A/P module.
- Added new section in Town's land development code allowing private amenities within specific conditions of new development.
- Reviewed new and amended site plans for 951, 957, 987, 999, 1009, and 1085 Hillsboro Mile.
- Reviewed application for a new zoning district (Coastal Dune Conservation District)

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 2025

Nothing will be more important than the continued effort to protect the Town's beach. Coordinating the next joint beach projects with the City of Deerfield Beach and possibly the City of Boca Raton and Hillsboro Inlet District will be an important goal for FY 2025 as well as continuing efforts to identify funding alternatives.

Similar to this year, FY 2025 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. In addition, the focus will be to complete renovation on the planning review room.

In FY 2025, staff will be also focused on several key water utility projects with the goal to continue the preservation of the Town's water supply. For our water utility, with its newly replaced distribution system, staff is looking to expand its finished water tank to provide additional capacity, and to install variable frequency drives that allow for a mixture of raw water from different wells while reducing chemical and electricity costs. In addition, the goal in FY 2025 is to continue the easement acquisition phase of the underground utility project.

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 2025 Budget Calendar

Key Date	Activity / Task
May 11	Budget worksheets provided to Department Heads.
May 17	Department Heads meet with Town Manager to discuss FY2024 accomplishments and FY2025 Goals.
May 24	Department Heads submit completed templates to Finance.
May 31	Receipt of Estimated Assessable Property Values.
July 1	Property Appraiser certifies the taxable values.
July 23 – 10:00 AM	Town of Hillsboro Beach Budget Workshop / Special Meeting – Discussion on preliminary budget and proposed Millage Rate.
July 30	County School Board Budget Hearing #1.
August 2	Deadline for submitting DR 420 to Property Appraiser & Tax Collector a) Include Proposed Millage Rate b) the current rollback rate c) The date, time, and meeting place of the Tentative Budget Hearing
September 4 - 5:01 PM	Town of Hillsboro Beach 1st Budget & Millage Rate Hearing.
September 5	County Budget Hearing #1
September 10	County School Board Budget Hearing #2
September 13	Publish Budget Summary in Local Newspaper
September 15	Certify non-ad valorem assessment roll to tax collector
September 16 – 5:01 PM	Town of Hillsboro Beach 2nd and Final Budget Hearing.
September 17	County Budget Hearing #2
September 19	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)

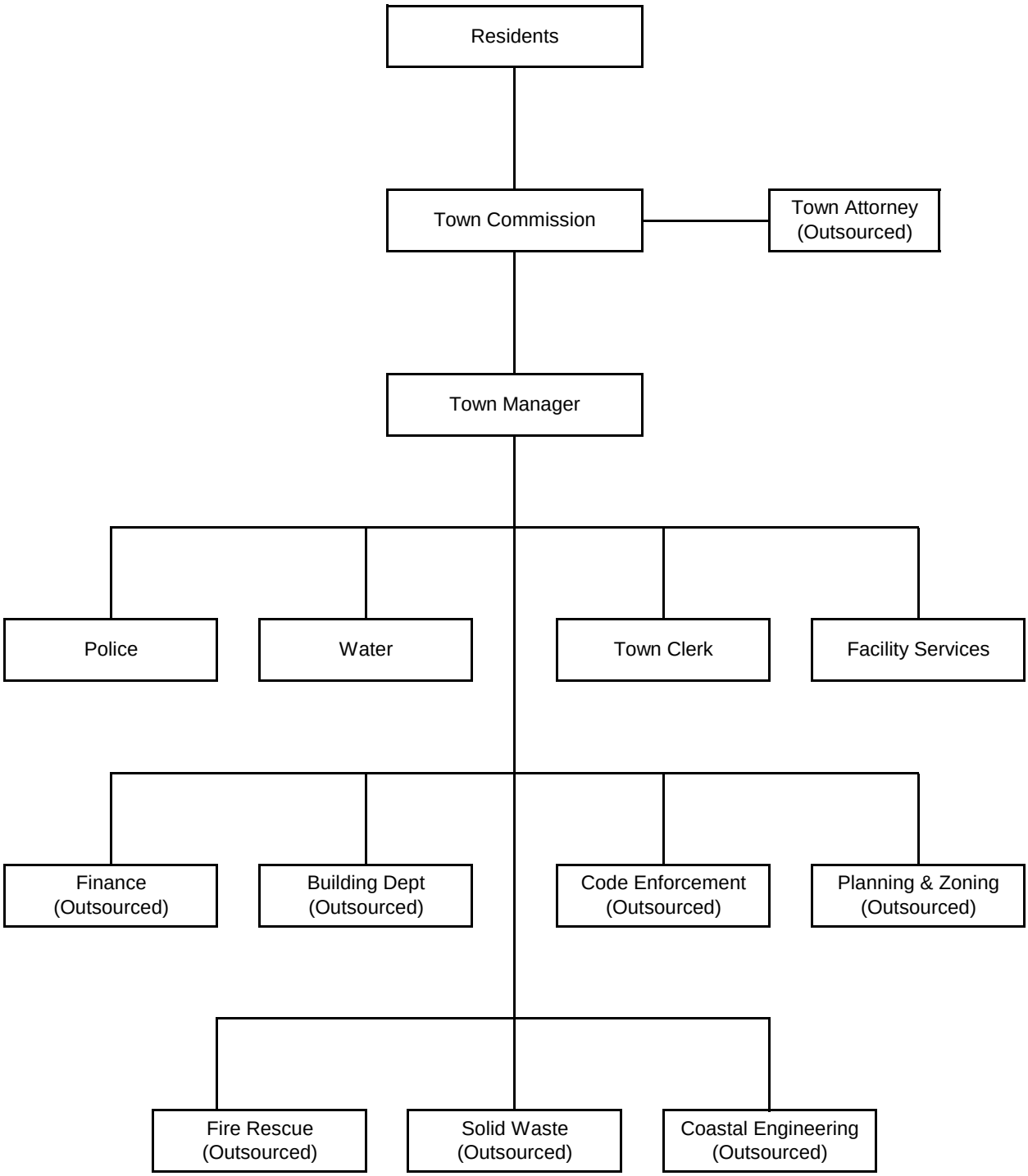
○ Purpose – This fund allows focus on capital investments to be made in various projects and other capital requirements over the next five years related to the water department. A long-term outlook ensures requirements are identified in a timely way and, since capital expenditures can be large, permits 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 2025 Budget - Developed using FY 2024 Service Levels as a starting point.
  - General Fund Contingency of $125,000 Available for Additional Initiatives, Future Projects, or Retention. Water Fund Contingency is $10,000.
  - Total General Fund budget – Increased by $517,540.
  - Total Water Fund operations budget – Increased by $56,817.
  - Water Fund Billings – No FY2025 rate change; future rate changes will be required to fund operational, debt service and capital project requirements.
  - $409,451 of General Fund cash reserves will be required to fund Beach Loan principal and interest payments. $26,396 of Water Fund cash reserves will be required to fund capital projects.
  - An additional loan of approximately $700,977 will be required to fund new beach project. The Water Fund will require a bank loan of $650,000 to fund capital projects.
- General Fund Millage Rate - 3.50 (same as current year).
  - 6.23% higher than rollback rate of 3.2947.
- Staffing Plan:
  - No new positions.
- Total Compensation – Net Increase of $375,680.
  - Step Increase - $17,721, COLA Increases - $184,613 (Includes Wages & Benefits).
  - Commission Stipend increase of $10,000; $12,000 for car allowance.
  - FRS Net Increase - $45,907.
  - Health Premiums/ Life/Vision/ Dental Premiums - 15% increase - $98.135 (Estimated Increase).
  - Includes additional PBA compensation - $54,600.
  - Workers Comp Premiums – 15% increase - $18,787 (Estimated Net Increase).
- Beach Renourishment Loan:
  - $663,489 included for Principal & Interest payments on loan.
  - The annual payment is budgeted to be paid from cash reserves.
  - The annual amount will be adjusted based on timing of grant reimbursements.
- Contract Increases:
  - Fire Rescue ($68,073), Solid Waste ($16,334), Finance ($5,032).
- Insurance Premiums for GL / Property / Liability and Auto – 25% increase or $35,060.
- The FY 2025 General Fund Capital Budget includes the following projects/expenses:
  - $75,000 for (1) Police Vehicle / $25,000 for Bocce Ball Court
  - $4,892,813 for Project-related Beach Management expenses.
- The FY 2025 Water Fund Capital Budget includes the following project/expenses:
  - $1,075,000 for Storage Reservoir / $30,000 for Perimeter Fence Rehabilitation.
  - $100,000 for Truck / $65,000 for Repairs & Maintenance Projects.

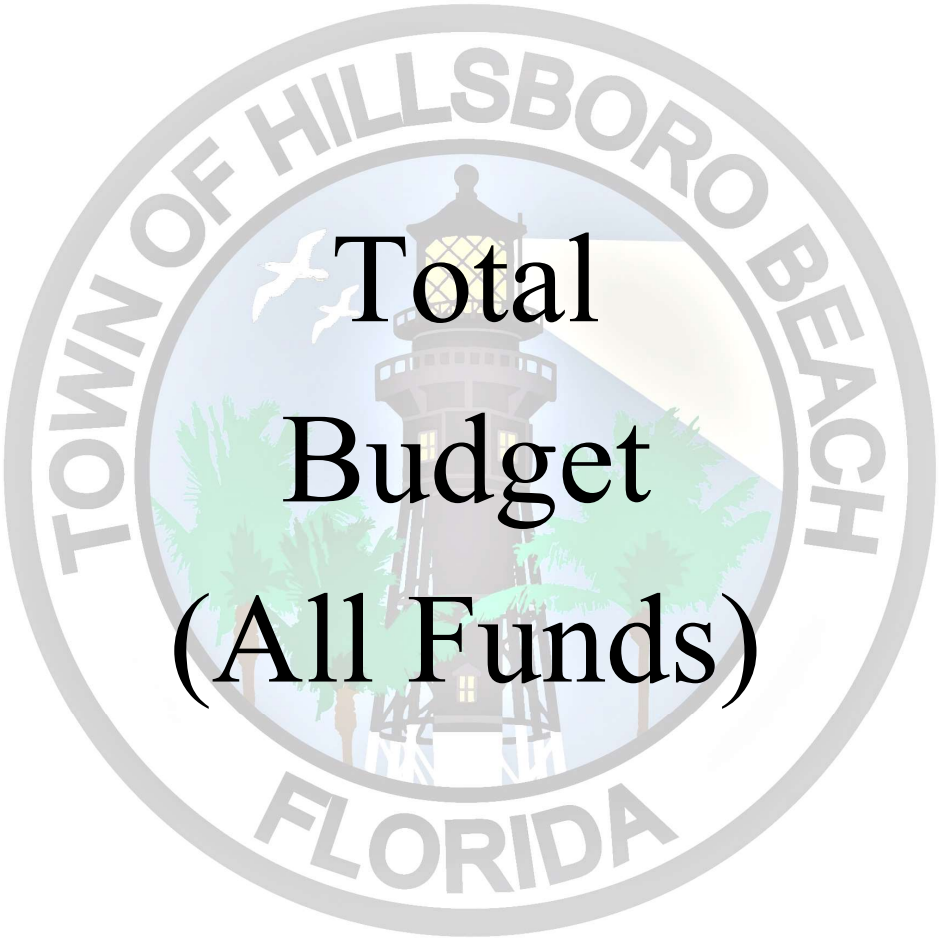
Organizational Chart



Staffing Summary

	FY 2021		FY 2022		FY 2023		FY 2024		FY 2025	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
GENERAL FUND										
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	5	19	5	19	7	19	7
Facility Services	1	–	1	–	1	–	1	–	1	–
Total General Fund	23	8	23	10	23	10	23	12	23	12
ENTERPRISE FUND										
Water	5	1	5	0	5	0	5	0	5	0
Total Enterprise Fund	5	1	5	0	5	0	5	0	5	0
Total Team Count	28	9	28	10	28	10	28	12	28	12

Note 1 - Police department includes 2 Volunteers in FY2025 P/T column.



Total Budget (All Funds)

Town of Hillsboro Beach
Fiscal Year 2025 Budget

All Funds - Total Budget

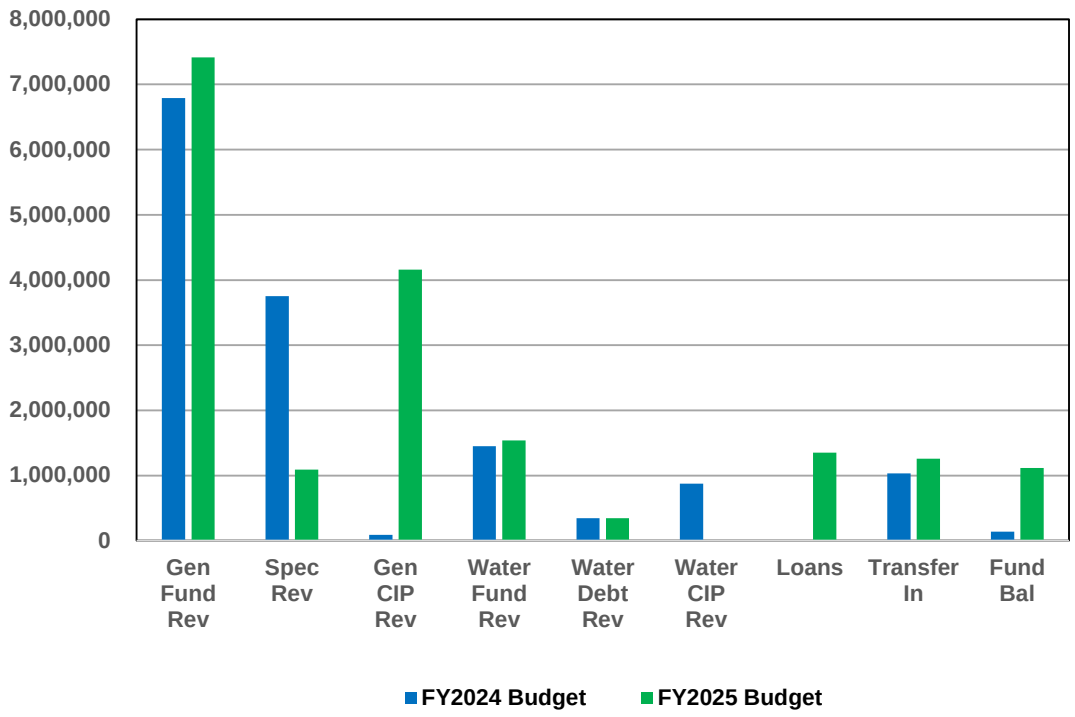
	FY 2024			FY 2025		
FUNDING	**Annual Budget**	**Forecast**	**Fav / (Unfav)**	**Annual Budget**	**Incr. Over Budget**	**% Incr. Budget**
Total Revenue - (Excl. Grants)	$12,221,676	$11,264,252	$ (957,424)	$10,280,090	$ (1,941,586)	-15.9%
Grants	1,086,650	111,726	(974,924)	4,273,430	3,186,780	293.3%
Transfer In	1,032,621	1,279,705	247,084	1,260,157	227,536	22.0%
Total Fund Bal. Use / (Addition)	140,206	(178,822)	(319,028)	1,118,924	978,718	698.1%
Total Funding	**$14,481,153**	**$12,476,861**	**$ (2,004,292)**	**$18,283,578**	**$ 3,802,425**	**26.3%**
EXPENDITURES/EXPENSES						
Personnel Expenses	$ 4,753,282	$ 4,544,244	$ 209,038	$ 5,128,962	$ 375,680	7.9%
Operating Expenses	6,247,824	4,851,080	1,396,744	4,164,763	(2,083,061)	-33.3%
Debt Service Expenses	1,235,071	1,235,438	(367)	1,331,882	96,811	7.8%
Capital Expenditures	1,087,470	566,393	521,077	6,262,813	5,175,343	475.9%
Transfers Out	1,032,621	1,279,705	(247,084)	1,260,157	227,536	22.0%
Total Contingency	124,885	-	124,885	135,000	10,115	8.1%
Total Expenditures/Expenses	**$14,481,153**	**$12,476,861**	**$ 2,004,292**	**$18,283,578**	**$ 3,802,425**	**26.3%**

Town of Hillsboro Beach
Fiscal Year 2025 Budget

All Funds - Source Of Funds

	FY 2024			FY 2025		
Revenue	**Annual Budget**	**Forecast**	**Fav / (Unfav)**	**Annual Budget**	**Incr. Over Budget**	**% Incr. Budget**
General Fund	$ 6,789,697	$ 7,055,150	$ 265,453	$ 7,413,242	$ 623,545	9.2%
Special Revenue Funds	3,753,469	2,445,484	(1,307,985)	1,090,883	(2,662,586)	-70.9%
General Fund - Capital Projects	92,470	-	(92,470)	4,161,836	4,069,366	4400.7%
Water Fund	1,450,990	1,528,195	77,205	1,540,411	89,421	6.2%
Water Debt Service Fund	346,700	347,148	448	347,148	448	0.1%
Water Fund - Capital Projects	875,000	-	(875,000)	-	(875,000)	-100.0%
Total Revenue	**13,308,326**	**11,375,977**	**(1,932,349)**	**14,553,520**	**1,245,194**	9.4%
Loan Proceeds	-	-	-	1,350,977	1,350,977	N/A
Transfer In	1,032,621	1,279,705	247,084	1,260,157	227,536	22.0%
Use of / (Add To) Fund Balance	140,206	(178,822)	(319,028)	1,118,924	978,718	698.1%
Total Funding	**$14,481,153**	**$12,476,861**	**$ (2,004,292)**	**$18,283,578**	**$ 3,802,425**	26.3%

FY 2024 Budget vs. FY 2025 Budget

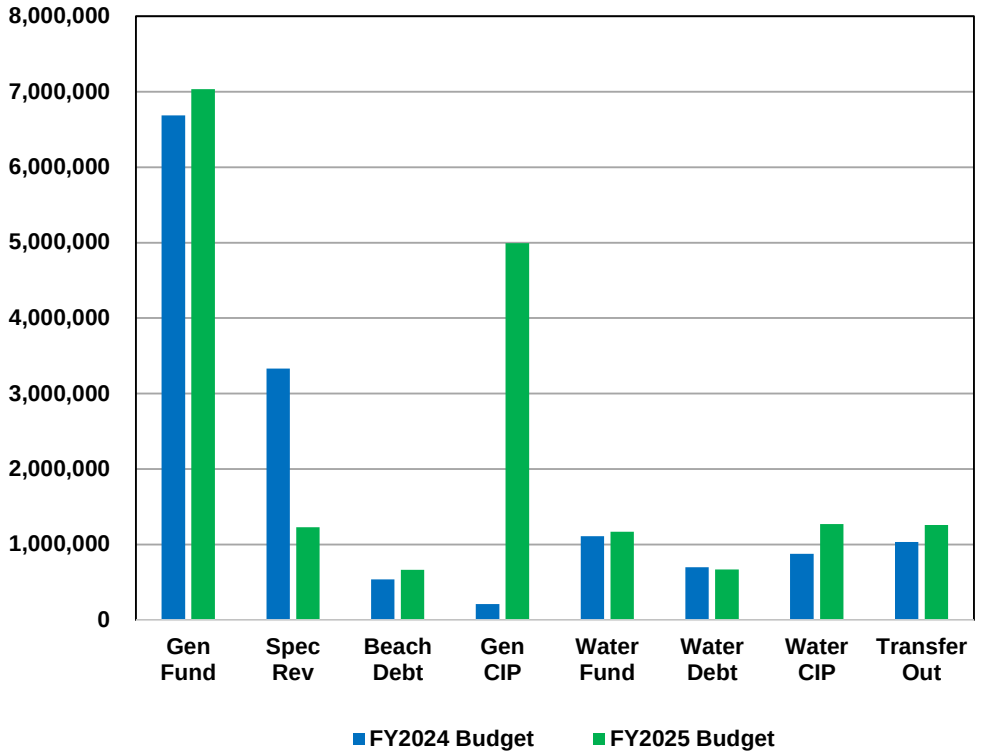


Town of Hillsboro Beach
Fiscal Year 2025 Budget

All Funds - Total Expenditures/Expenses By Fund

Expenditures/Expenses	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Fav / (Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
General Fund	$ 6,684,700	$ 6,163,239	$ 521,461	$ 7,033,704	$ 349,004	5.2%
Special Revenue Funds	3,330,469	2,188,671	1,141,798	1,227,383	(2,103,086)	-63.1%
Debt Service Funds	537,453	552,433	(14,980)	663,489	126,036	23.5%
General Fund - CIP	212,470	335,544	(123,074)	4,992,813	4,780,343	2249.9%
Water Fund	1,110,822	1,043,414	67,408	1,167,639	56,817	5.1%
Water Debt Service Fund	697,618	683,006	14,612	668,393	(29,225)	-4.2%
Water Fund - CIP	875,000	230,849	644,151	1,270,000	395,000	45.1%
Total Expense	**13,448,532**	**11,197,156**	**2,251,376**	**17,023,421**	**3,574,889**	26.6%
Transfer Out	1,032,621	1,279,705	(247,084)	1,260,157	227,536	22.0%
Total Expenditures/Expenses	**$14,481,153**	**$12,476,861**	**$ 2,004,292**	**$18,283,578**	**$ 3,802,425**	26.3%

FY2024 Budget vs. FY2025 Budget

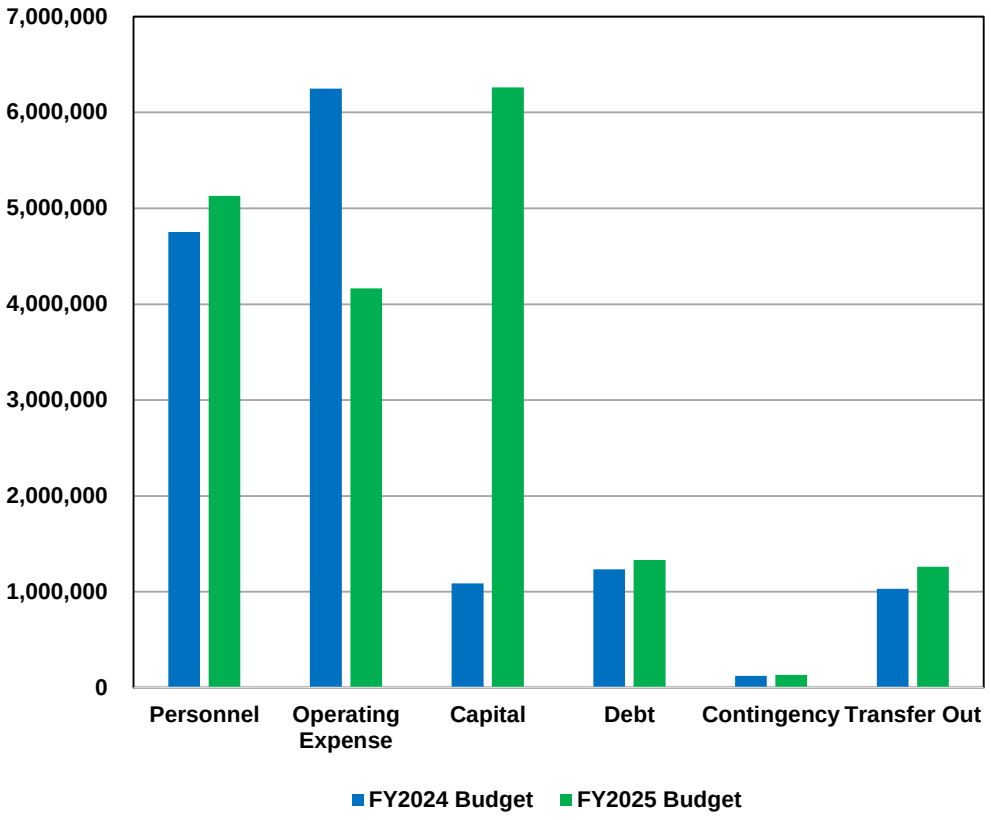


Town of Hillsboro Beach
Fiscal Year 2025 Budget

All Funds - Total Expenditures By Category

	FY 2024			FY 2025		
Expenditures/Expenses	**Annual Budget**	**Forecast**	**Fav / (Unfav)**	**Annual Budget**	**Incr. Over Budget**	**% Incr. Budget**
Personnel	$ 4,753,282	$ 4,544,244	$ 209,038	$ 5,128,962	$ 375,680	7.9%
Operating Expense	6,247,824	4,851,080	1,396,744	4,164,763	(2,083,061)	-33.3%
Capital	1,087,470	566,393	521,077	6,262,813	5,175,343	475.9%
Debt Service	1,235,071	1,235,438	(367)	1,331,882	96,811	7.8%
Contingency	124,885	-	124,885	135,000	10,115	8.1%
Total Expense	**13,448,532**	**11,197,156**	**2,251,376**	**17,023,421**	**3,574,889**	26.6%
Transfer Out	1,032,621	1,279,705	(247,084)	1,260,157	227,536	22.0%
Total Expenditures/Expenses	**$14,481,153**	**$12,476,861**	**$ 2,004,292**	**$18,283,578**	**$ 3,802,425**	26.3%

FY2024 Budget vs. FY2025 Budget



Town of Hillsboro Beach
Fiscal Year 2025 Budget

All Funds - Personnel Expense Summary

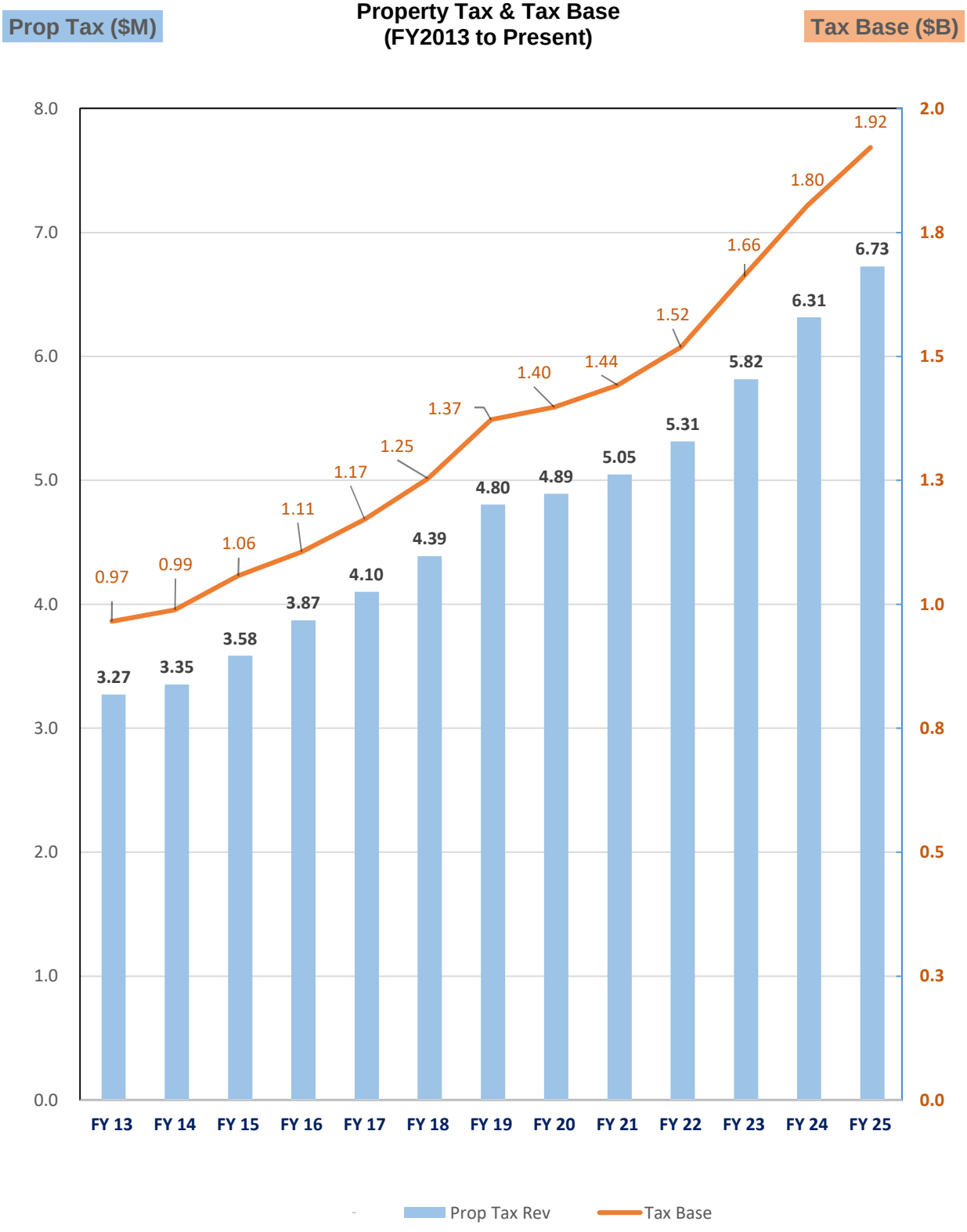
Description	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Fav / (Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
DEPARTMENT						
Commission	$ 43,060	$ 43,112	$ (52)	$ 65,825	$ 22,765	52.9%
Town Manager	258,698	237,561	21,137	275,403	16,705	6.5%
Town Clerk	205,495	150,014	55,481	223,700	18,205	8.9%
Police	3,439,678	3,357,028	82,650	3,703,507	263,829	7.7%
Facility Services	107,241	99,802	7,439	115,125	7,884	7.4%
Total General Fund	**4,054,172**	**3,887,518**	**166,654**	**4,383,561**	**329,389**	**8.1%**
Water	661,830	619,445	42,385	708,121	46,291	7.0%
Marine Law Enforcement Grant	37,280	37,280	-	37,280	-	0.0%
Total	**$ 4,753,282**	**$ 4,544,244**	**$ 209,038**	**$ 5,128,962**	**$ 375,680**	**7.9%**

Description	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Fav / (Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
EXPENSE TYPE						
Commission Stipend	$ 40,000	$ 40,049	$ (49)	$ 50,000	$ 10,000	25.0%
Salaries	2,666,858	2,514,506	152,352	2,826,780	159,922	6.0%
Car Allowance	43,200	43,200	-	43,200	-	0.0%
Paid Holidays	53,873	54,291	(418)	60,396	6,523	12.1%
Overtime	118,000	138,421	(20,421)	128,000	10,000	8.5%
Vacation Leave Cash Out	20,180	15,929	4,251	20,180	0	0.0%
Sick Leave Cash Out	46,231	81,519	(35,288)	46,231	(0)	0.0%
Incentive Pay	18,330	16,498	1,832	18,330	-	0.0%
Salary & Wages	**3,006,672**	**2,904,414**	**102,258**	**3,193,117**	**186,445**	**6.2%**
FICA	227,159	246,841	(19,682)	241,422	14,263	6.3%
Florida Retirement System	759,548	713,940	45,608	805,455	45,907	6.0%
Health and Life Insurance	667,739	631,776	35,963	765,874	98,135	14.7%
Tuition Reimbursement	2,250	2,250	-	2,250	-	0.0%
AD&D	859	872	(13)	1,002	143	16.7%
Workers' Comp Insurance	87,305	44,152	43,153	106,092	18,787	21.5%
Unemployment Compensation	1,750	-	1,750	1,750	-	0.0%
Total Benefits	**1,746,610**	**1,639,830**	**106,780**	**1,923,845**	**177,235**	**10.1%**
Total Compensation	**$ 4,753,282**	**$ 4,544,244**	**$ 209,038**	**$ 5,116,962**	**$ 363,680**	**7.7%**

Property Tax Revenue

Property Tax Base Detail

	Vacant Property	Single Family Res	Town-houses	Condos & Co-ops	Other	Total Real Property	Personal Property	Total Taxable Values
FY 2024								
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	$784,205		
% Taxable To Market	89.8%	72.8%	79.3%	74.9%	83.8%	76.0%		
FY 2025								
Number	24	47	89	2,079	50	2,289		
Homesteaded	3	33	42	706	0	784		
Homesteaded %	12.5%	70.2%	47.2%	34.0%	0.0%	34.3%		
Market Value ($M)	$213.7	$783.6	$82.9	$1,266.3	$91.8	$2,438.3		
Taxable Value ($M)	$198.3	$582.7	$65.2	$989.1	$76.6	$1,911.8	$10.0	$1,921.8
% of Total Taxable Value	10.4%	30.5%	3.4%	51.7%	4.0%	100.0%		
Average Market Value ($)	$8,905,888	$16,671,629	$942,516	$609,074	$1,836,409	$1,065,706		
Average Taxable Value ($)	$8,261,205	$12,398,527	$740,685	$475,737	$1,531,129	$835,574		
% Taxable To Market	92.8%	74.4%	78.6%	78.1%	83.4%	78.4%		
CHANGE								
Number	0	0	1	0	0	1		
Homesteaded	0	0	1	17	0	18		
Market Value ($M)	$8.7	$21.4	$5.9	$44.0	($3.0)	$76.9		
Year Over Year Growth	4.2%	2.8%	7.6%	3.6%	-3.2%	3.3%		
Taxable Value ($M)	$14.1	$28.0	$4.1	$74.2	($2.9)	$117.5	$0.2	$117.7
Year Over Year Growth	7.7%	5.1%	6.7%	8.1%	-3.7%	6.6%		
Average Market Value ($)	$361,859	$454,316	$66,944	$21,163	($60,545)	$33,610		
Year Over Year Growth	4.2%	2.8%	7.6%	3.6%	-3.2%	3.3%		
Average Taxable Value ($)	$588,537	$596,788	$46,623	$35,670	($58,067)	$51,369		
Year Over Year Growth	7.7%	5.1%	6.7%	8.1%	-3.7%	6.6%	1.9%	6.5%



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

Rolled-Back Rate Analysis

($ Millions)	Taxable Base	% Growth
Tax Base Analysis		
FY 2024 Tax Base (As Adjusted through May 2024)	**1,800.4**	
FY 2025 Tax Base		
Growth - Enhanced Market Value	112.2	6.23%
FY 2025 Tax Base - Before New Additions	1,912.6	
Growth - New Additions To Tax Base	9.3	0.51%
FY 2025 Tax Base - Total	**1,921.8**	**6.75%**

Property Tax Analysis	Millage Rate	Tax Base	Property Tax Revenue (Tax Base X Rate)
FY 2024 Millage Rate & FY 2024 Final Tax Base	3.5000	1,800.4	6.301
FY 2025 **Rolled Back Rate** & FY 2025 Tax Base	3.2947	1,912.6	6.301
FY 2025 Millage Rate & FY 2025 Final Tax Base	3.5000	1,921.8	6.726

Impact of Potential FY 2025 Millage Rates
Homestead vs. Non-Homestead Properties

	Market Value $400,000		Market Value $1,000,000		Market Value $10,000,000	
FY 2024	H-Stead	N-H-Stead	H-Stead	N-H-Stead	H-Stead	N-H-Stead
Market Value	400,000	400,000	1,000,000	1,000,000	10,000,000	10,000,000
SOH % Of Market Value	78.4%	NA	78.4%	NA	78.4%	NA
SOH Value	313,526	400,000	783,815	1,000,000	7,838,152	10,000,000
Exemptions	50,000	NA	50,000	NA	50,000	NA
Taxable Value	263,526	400,000	733,815	1,000,000	7,788,152	10,000,000
Millage Rate	3.5000	3.5000	3.5000	3.5000	3.5000	3.5000
Property Tax	$922	$1,400	$2,568	$3,500	$27,259	$35,000
FY 2025						
Market Value Growth %	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%
Market Value	424,927	424,927	1,062,318	1,062,318	10,623,179	10,623,179
SOH % Of Market Value	80.9%	NA	80.9%	NA	80.9%	NA
SOH Value	343,615	424,927	859,037	1,062,318	8,590,369	10,623,179
Exemptions	50,000	NA	50,000	NA	50,000	NA
Taxable Value	293,615	424,927	809,037	1,062,318	8,540,369	10,623,179
Taxable Value % Increase	11.4%	6.2%	10.3%	6.2%	9.7%	6.2%
Millage Rate = 3.5000 Mills (FY 2025 Millage Rate)						
Property Tax	$1,028	$1,487	$2,832	$3,718	$29,891	$37,181
Property Tax Incr /(Decr)	$105	$87	$263	$218	$2,633	$2,181
Property Tax % Increase	11.4%	6.2%	10.3%	6.2%	9.7%	6.2%

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General Fund

Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Summary

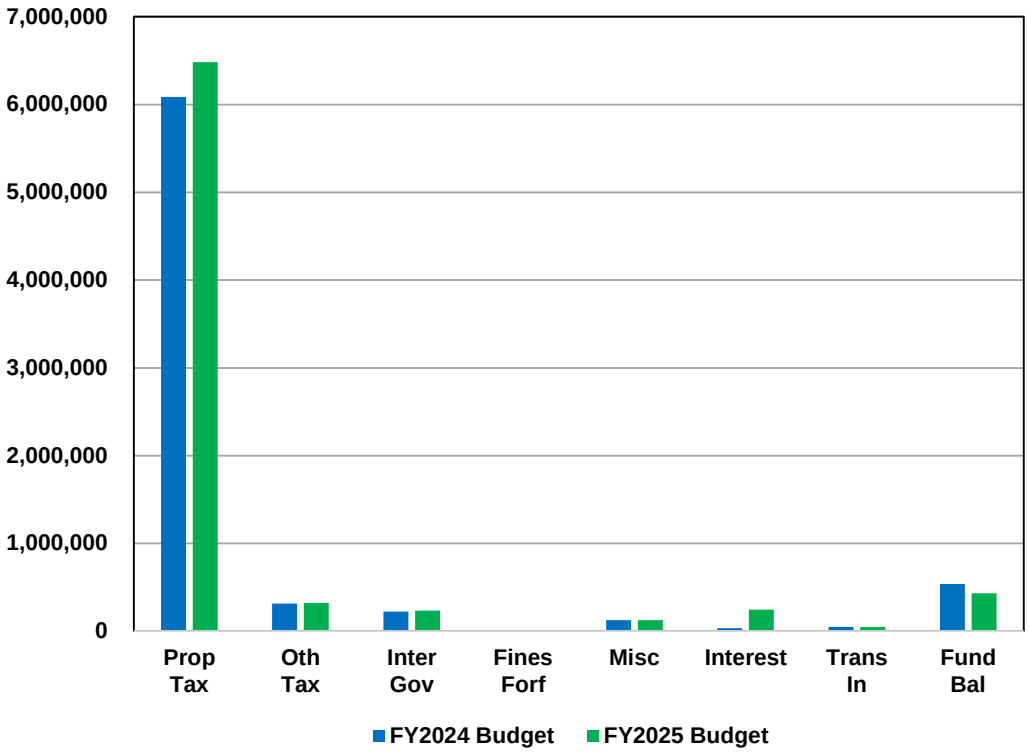
	FY 2024			FY 2025		
	Annual Budget	**Forecast**	**Fav / (Unfav)**	**Annual Budget**	**Incr. Over Budget**	**% Incr. Budget**
FUNDING						
Total Revenue	$ 6,789,697	$ 7,055,150	$ 265,453	$ 7,413,242	$ 623,545	9.2%
Transfer In	50,000	50,000	-	50,000	-	0.0%
Use of / (Add To) Fund Balance	537,456	(2,374)	(539,830)	431,451	(106,005)	-19.7%
Total Funding	**7,377,153**	**7,102,776**	**(274,377)**	**7,894,693**	**517,540**	**7.0%**
EXPENDITURES						
Personnel Expense	4,054,172	3,887,518	166,654	4,383,561	329,389	8.1%
Operating Expense - Excl. Cont.	2,517,858	2,275,721	242,137	2,525,143	7,285	0.3%
Contingency	112,670	-	112,670	125,000	12,330	10.9%
Transfers Out	692,453	939,537	(247,084)	860,989	168,536	24.3%
Total Expenditures	**7,377,153**	**7,102,776**	**274,377**	**7,894,693**	**517,540**	**7.0%**
AVAILABLE FUND BALANCE						
Opening Balance	**3,499,255**	**3,499,255**	**-**	**3,501,629**	**2,374**	**0.1%**
(Use) / Add To Fund Balance	(537,456)	2,374	539,830	(431,451)	106,005	-19.7%
Closing Balance	**$ 2,961,799**	**$ 3,501,629**	**$ 539,830**	**$ 3,070,178**	**$ 108,379**	**3.7%**
Closing Bal % Of Total Exp	**40.1%**	**49.3%**	**9.2%**	**38.9%**	**-1.3%**	**N/A**

Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Source Of Funds

	FY 2024			FY 2025		
FUNDING	**Annual Budget**	**Forecast**	**Fav / (Unfav)**	**Annual Budget**	**Incr. Over Budget**	**% Incr. Budget**
Revenue						
Property Tax	$ 6,086,954	$ 6,095,724	$ 8,770	$ 6,483,919	$ 396,965	6.5%
Other Local Taxes	317,000	317,223	223	322,000	5,000	1.6%
Intergovernment Revenue	223,593	231,108	7,515	235,173	11,580	5.2%
Fines & Forfeitures	2,050	1,865	(186)	2,050	-	0.0%
Miscellaneous Revenue	125,000	107,086	(17,914)	125,000	-	0.0%
Interest Income	35,100	302,145	267,045	245,100	210,000	598.3%
Total Revenue	**6,789,697**	**7,055,150**	**265,453**	**7,413,242**	**623,545**	**9.2%**
Transfer In	50,000	50,000	-	50,000	-	0.0%
Use (Add To) Fund Balance	537,456	(2,374)	(539,830)	431,451	(106,005)	-19.7%
Total Funding	**$ 7,377,153**	**$ 7,102,776**	**$ (274,377)**	**$ 7,894,693**	**$ 517,540**	**7.0%**

FY2024 Budget vs. FY2025 Budget



Town of Hillsboro Beach
Fiscal Year 2025 Budget

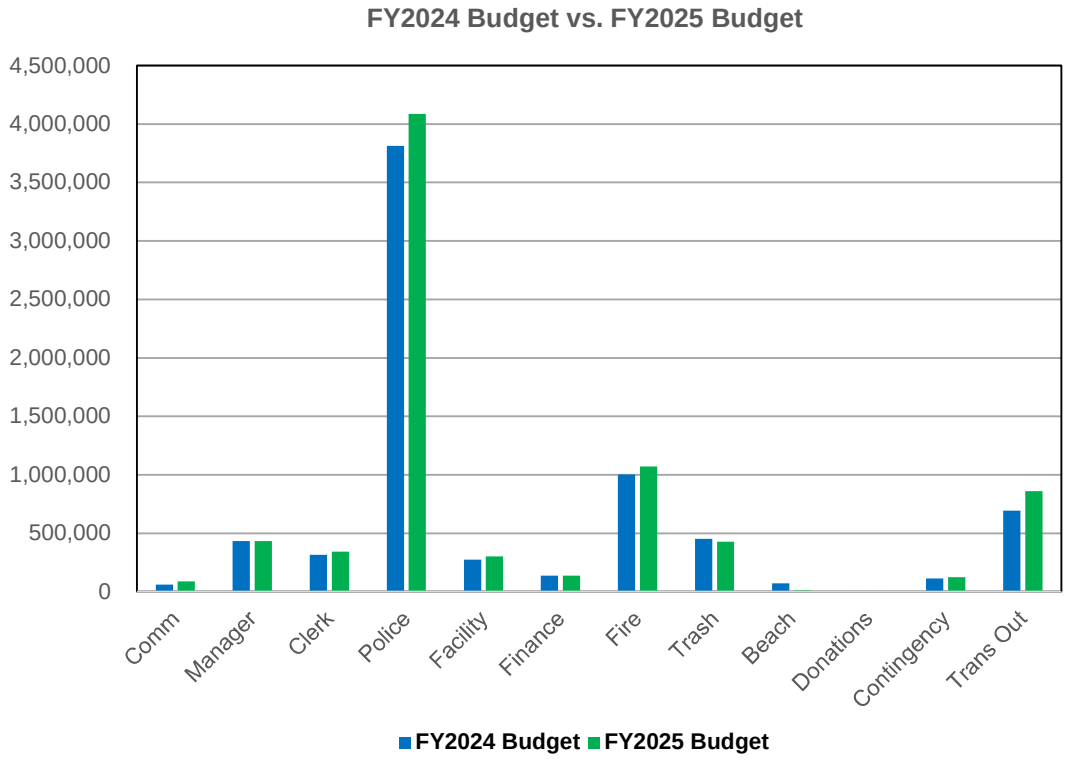
General Fund - Revenue Details

Description	FY 2023 Actual	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Variance Fav/(Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
Property Tax							
Tax Receipts - Current Year	$ 5,731,001	$ 6,314,431	$ 6,314,431	$ -	$ 6,726,434	$ 412,003	6.5%
Tax Receipts - Discounts	(116,591)	(230,477)	(220,659)	9,818	(245,515)	(15,038)	6.5%
Tax Receipts - Delinquent	(8,878)	3,000	1,952	(1,048)	3,000	-	0.0%
Total - Property Tax	**5,605,531**	**6,086,954**	**6,095,724**	**8,770**	**6,483,919**	**396,965**	**6.5%**
Other Local Taxes							
FPL Franchise	310,214	290,000	292,318	2,318	295,000	5,000	1.7%
Local Communications Tax	34,148	27,000	24,905	(2,095)	27,000	-	0.0%
Total - Other Local Taxes	**344,362**	**317,000**	**317,223**	**223**	**322,000**	**5,000**	**1.6%**
Intergovernmental Revenues							
Occupational Licenses	3,027	1,900	929	(971)	1,900	-	0.0%
FDLE - JAG Grant	561	-	563	563	-	-	N/A
State Revenue Sharing	65,632	61,146	64,925	3,779	66,000	4,854	7.9%
Alcoholic Beverage License	1,273	636	1,273	637	1,273	637	100.2%
Half-Cent Sales Tax	166,333	159,911	163,418	3,507	166,000	6,089	3.8%
Total - Intergov. Revenue	**236,825**	**223,593**	**231,108**	**7,515**	**235,173**	**11,580**	**5.2%**
Fines & Forfeitures							
Fines	2,366	2,000	1,865	(136)	2,000	-	0.0%
Seizures and Forfeitures	-	50	-	(50)	50	-	0.0%
Total - Fines & Forfeitures	**2,366**	**2,050**	**1,865**	**(186)**	**2,050**	**-**	**0.0%**
Miscellaneous Revenue							
Miscellaneous	4,670	10,000	3,693	(6,307)	10,000	-	0.0%
Misc. - Police reimbursement	53,356	85,000	70,477	(14,523)	85,000	-	0.0%
Rental Revenue	28,913	-	-	-	-	-	N/A
Lien Search Fee	15,800	15,000	16,800	1,800	15,000	-	0.0%
Sale of Surplus Equipment	12,575	15,000	16,116	1,116	15,000	-	0.0%
Total - Misc. Revenue	**115,314**	**125,000**	**107,086**	**(17,914)**	**125,000**	**-**	**0.0%**
Interest Income							
Interest Income	118,980	40,000	260,721	220,721	250,000	210,000	525.0%
Net Incr (Decr) In FMV-Invest	9,961	(5,000)	11,302	16,302	(5,000)	-	0.0%
Interest Income - Tax Collector	56,435	100	30,122	30,022	100	-	0.0%
Total - Interest Income	**185,376**	**35,100**	**302,145**	**267,045**	**245,100**	**210,000**	**598.3%**
Total Revenue	**6,489,775**	**6,789,697**	**7,055,150**	**265,453**	**7,413,242**	**623,545**	**9.2%**
Non-Operating Revenues							
Transfer In							
Water Fund	50,000	50,000	50,000	-	50,000	-	0.0%
Transfer In	**50,000**	**50,000**	**50,000**	**-**	**50,000**	**-**	**0.0%**
Use / (Add't) Fund Balance	**-**	**537,456**	**(2,374)**	**(539,830)**	**431,451**	**(106,005)**	**-19.7%**
Total Funding	**$ 6,539,775**	**$ 7,377,153**	**$ 7,102,776**	**$ (274,377)**	**$ 7,894,693**	**$ 517,540**	**7.0%**

Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Total Expenditures By Department

	FY 2024			FY 2025		
EXPENDITURES	**Annual Budget**	**Forecast**	**Fav / (Unfav)**	**Annual Budget**	**Incr. Over Budget**	**% Incr. Budget**
Expense						
Town Commission	$ 62,210	$ 56,221	$ 5,989	$ 87,825	$ 25,615	41.2%
Town Manager	434,198	382,240	51,958	432,903	(1,295)	-0.3%
Town Clerk	315,294	284,392	30,902	342,605	27,311	8.7%
Police	3,813,290	3,623,852	189,438	4,087,498	274,208	7.2%
Facility Services	275,000	253,114	21,886	302,805	27,805	10.1%
Finance	136,939	132,699	4,240	137,779	840	0.6%
Fire Rescue	1,003,009	1,003,009	-	1,071,082	68,073	6.8%
Solid Waste	452,982	410,764	42,218	427,098	(25,884)	-5.7%
Beaches	72,000	11,241	60,759	12,000	(60,000)	-83.3%
Charitable Donations	7,108	5,708	1,400	7,108	-	0.0%
Contingency	112,670	-	112,670	125,000	12,330	10.9%
Total Expense	**6,684,700**	**6,163,239**	**521,461**	**7,033,704**	**349,004**	**5.2%**
Transfer Out	692,453	939,537	(247,084)	860,989	168,536	24.3%
Total Expenditures	**$ 7,377,153**	**$ 7,102,776**	**$ 274,377**	**$ 7,894,693**	**$ 517,540**	**7.0%**

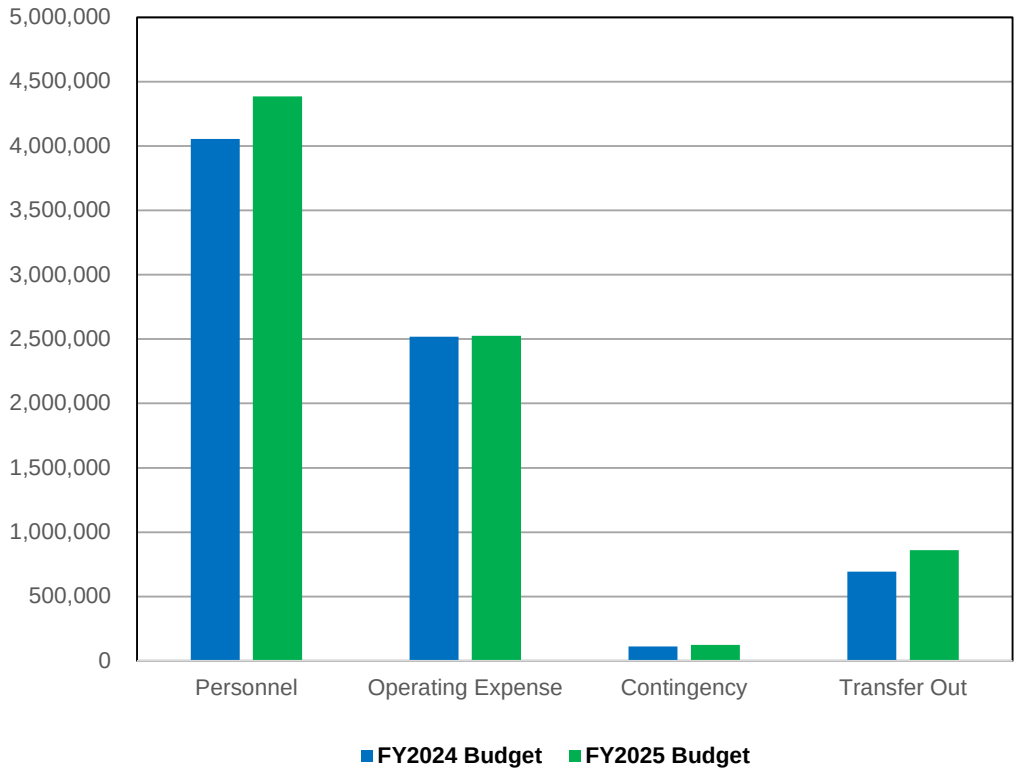


Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Total Expenditures By Category

	FY 2024			FY 2025		
EXPENDITURES	**Annual Budget**	**Forecast**	**Fav / (Unfav)**	**Annual Budget**	**Incr. Over Budget**	**% Incr. Budget**
Expense						
Personnel	$ 4,054,172	$ 3,887,518	$ 166,654	$ 4,383,561	$ 329,389	8.1%
Operating Expense	2,517,858	2,275,721	242,137	2,525,143	7,285	0.3%
Contingency	112,670	-	112,670	125,000	12,330	10.9%
Total Expense	**6,684,700**	**6,163,239**	**521,461**	**7,033,704**	**349,004**	**5.2%**
Transfer Out	692,453	939,537	(247,084)	860,989	168,536	24.3%
Total Expenditures	**$ 7,377,153**	**$ 7,102,776**	**$ 274,377**	**$ 7,894,693**	**$ 517,540**	**7.0%**

FY2024 Budget vs. FY2025 Budget



Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Personnel Expense Summary

Description	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Fav / (Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
Commission	$ 43,060	$ 43,112	$ (52)	$ 65,825	$ 22,765	52.9%
Town Manager	258,698	237,561	21,137	275,403	16,705	6.5%
Town Clerk	205,495	150,014	55,481	223,700	18,205	8.9%
Police	3,439,678	3,357,028	82,650	3,703,507	263,829	7.7%
Facility Services	107,241	99,802	7,439	115,125	7,884	7.4%
Total Personnel Expense	**4,054,172**	**3,887,518**	**166,654**	**4,383,561**	**329,389**	**8.1%**

Description	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
EXPENSE TYPE						
Commission Stipend	40,000	40,049	(49)	50,000	10,000	25.0%
Salaries / Other Pay	2,262,768	2,127,576	135,192	2,397,253	134,485	5.9%
Car Allowance	43,200	43,200	-	55,200	12,000	27.8%
Paid Holidays	53,873	54,291	(418)	60,396	6,523	12.1%
Overtime	88,000	105,368	(17,368)	98,000	10,000	11.4%
Vacation Leave Cash Out	4,061	-	4,061	4,061	(0)	0.0%
Sick Leave Cash Out	33,162	68,958	(35,796)	33,162	0	0.0%
Incentive Pay	18,330	16,498	1,832	18,330	-	0.0%
Transfer To Special Revenue	(37,280)	(37,280)	-	(37,280)	-	0.0%
Salary & Wages	**2,506,114**	**2,418,660**	**87,454**	**2,679,122**	**173,008**	**6.9%**
FICA	191,718	212,901	(21,183)	204,035	12,317	6.4%
Florida Retirement System	687,799	647,883	39,916	729,432	41,633	6.1%
Health and Life Insurance	593,859	570,509	23,350	681,137	87,278	14.7%
Tuition Reimbursement	2,250	2,250	-	2,250	-	0.0%
AD&D	859	872	(13)	1,002	143	16.7%
Workers' Comp Insurance	70,323	34,444	35,879	85,333	15,010	21.3%
Unemployment Compensation	1,250	-	1,250	1,250	-	0.0%
Total Benefits	**1,548,058**	**1,468,858**	**79,200**	**1,704,439**	**156,381**	**10.1%**
Total Compensation	**$ 4,054,172**	**$ 3,887,518**	**$ 166,654**	**$ 4,383,561**	**$ 329,389**	**8.1%**

Town of Hillsboro Beach
Fiscal Year 2025 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

- Complied with all permit required surveys and monitoring reports for the joint beach project with Boca Raton, and Deerfield Beach as per the Settlement Agreement.
- Continued Town-wide improvements and upgrades, including Town Hall entrance, design for Chambers and Planning Room.
- Continued focus on bile and pedestrian safety along sidewalks, crossings and bike lanes.
- Continued focus and monitoring on development of 12-acre vacant parcel at 1174 which included less-units than allowed, perpetual Town access for beach nourishments and $4.4 million for Town capital projects, in exchange for a height variance that provides greater green-space between neighboring properties.

Next Year Goals

- Continued policy direction for organizational performance.
- Adoption of an annual budget balancing community needs with fiscal constraints.
- Review and update of Chapter 12, Town Development Code
- Completion of beach nourishment in Spring 2025
- Update Commission compensation

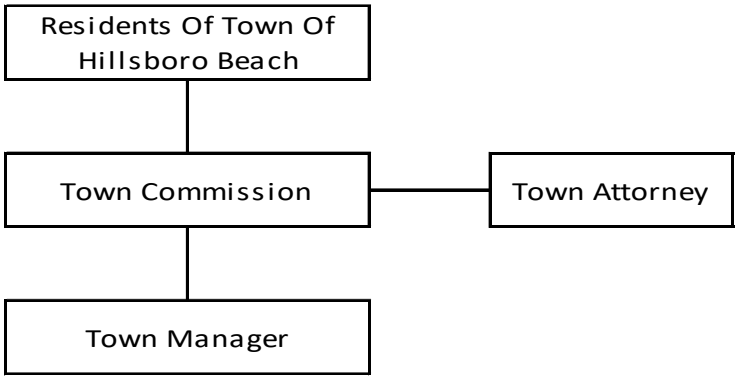
Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Town Commission Department

Positions

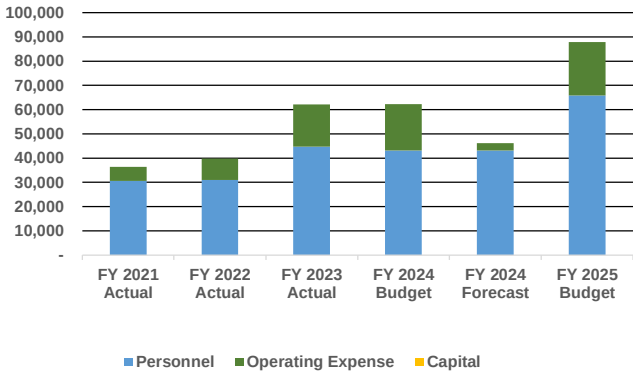
Position	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Mayor	1	1	1	1	1
Vice Mayor	1	1	1	1	1
Commissioner – Treasurer	1	1	1	1	1
Commissioner	2	2	2	2	2
Total	**5**	**5**	**5**	**5**	**5**

Organizational Chart



Five-Year History Summary

	Historical Data			FY 2024		FY 2025
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	Annual Budget	Forecast	Annual Budget
Personnel	$30,519	$31,003	$44,630	$43,060	$43,112	$65,825
Operating Expense	5,799	8,746	17,451	19,150	3,108	22,000
Capital	–	–	–	–	–	–
Total	**$36,318**	**$39,749**	**$62,081**	**$62,210**	**$46,220**	**$87,825**



Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Town Commission Department

Description	FY 2023 Actual	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Variance Fav/(Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
Personal Services							
Mayor/Commission Stipend	$ 41,458	$ 40,000	$ 40,049	$ (49)	$ 50,000	$ 10,000	25.0%
Car Allowance	-	-	-	-	12,000	12,000	N/A
FICA	3,171	3,060	3,064	(4)	3,825	765	25.0%
Total Personal Services	**44,630**	**43,060**	**43,112**	**(52)**	**65,825**	**22,765**	**52.9%**
Operating Expenses							
Election Fees	5,383	4,900	225	4,675	3,500	(1,400)	-28.6%
Conferences/Seminars	5,000	6,000	2,000	4,000	6,000	-	0.0%
BLC Annual Event	600	4,750	5,000	(250)	5,000	250	5.3%
Mayor/Commission Expense	6,468	3,500	5,883	(2,383)	7,500	4,000	114.3%
Total Operating Expenses	**17,451**	**19,150**	**13,108**	**6,042**	**22,000**	**2,850**	**14.9%**
Total Commission	**$ 62,081**	**$ 62,210**	**$ 56,221**	**$ 5,989**	**$ 87,825**	**$ 25,615**	**41.2%**

Town of Hillsboro Beach
Fiscal Year 2025 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.
- Prepare and support Town's funding request from State Legislatures.
- Chart path of Commission's vision as it relates to new development.
- Preservation of the Town's beach.
- Ensure excellent customer service.
- 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.
- Focus on Water Utility capital projects.
- Complete reimbursements for 2023 and 2025 beach nourishments.

Current Year Highlights

- Received legislative approval for new water utility project, but Governor vetoed funding.
- Procured and contracted with engineering firm to design, permit clearwell at water plant.
- Launched Social Media (X and Facebook) accounts with professional graphics and a new social media policy.
- Designed a new Commission Chambers and Plan Review room with plans being developed this year.
- Implemented monthly inspections of Town Shuttle for vehicle compliance.
- Appointed to the practitioners committee to provide guidance to Florida League of Cities for legislative issues.
- Selected to the Florida City and County Management Association board of directors, for the second time.
- Implemented IT training per the Local Government Cybersecurity Training statute.

- Increased code enforcement/education on turtle lighting and bike lane maintenance.
- Continued to nurture relationship with Hillsboro Club and introduced state legislatures to the club.
- Completed security system and access control system through Town Hall facilities.
- Replaced front doors of Town Hall with hurricane rated doors, and clean/refurbished stainless doors behind Town Hall.
- Redesigned Town flyers including:
    - Facts of developments
    - Resident's Information Guide
    - Elected Officials Guide
- Launching of a newly designed Town Website with more frequent updates.

Next Year Goals

- Conduct successful national and municipal elections.
- Commence construction on new Plan Review area, defer Chamber upgrades.
- As directed by the Commission, continue to partner with a Lobbyist to represent the Town on funding projects and beach matters.
- 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.
- Successfully design, permit, procure and construct beach nourishment in Spring 2025.
- 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.
- Assess timing for easement acquisition phase of FPL underground utility project.
- Continue employee security training to increase awareness of phishing concerns.
- Review and revise Town's Comprehensive Plan.
- Launch new website and maintain timley information.

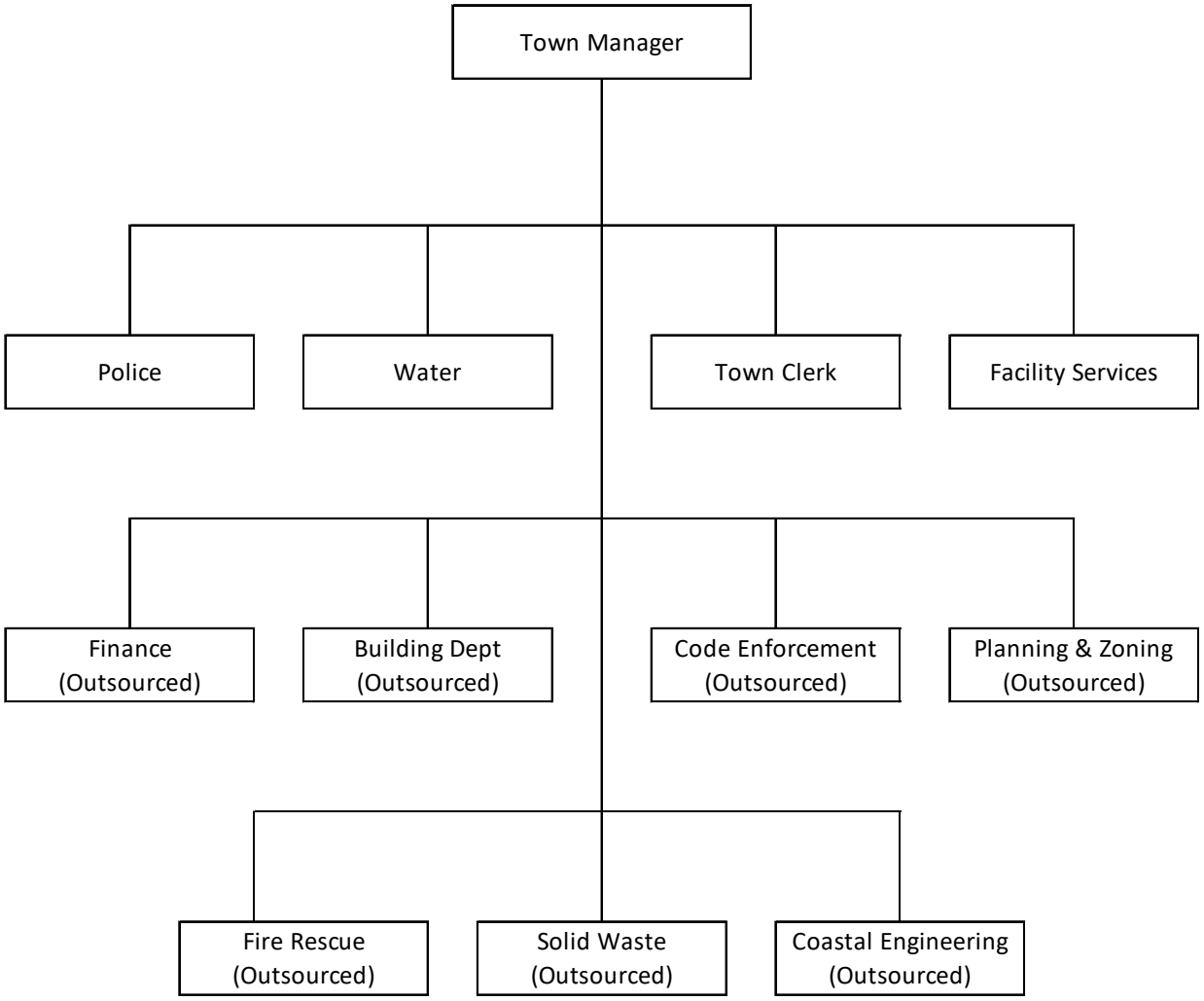
Positions

Position	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Town Manager	1	1	1	1	1
Total	**1**	**1**	**1**	**1**	**1**

Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Town Manager Department

Organizational Chart

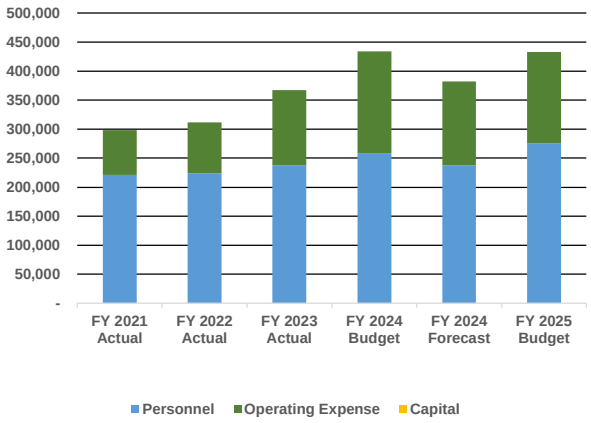


Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Town Manager Department

Five-Year History Summary

	Historical Data			FY 2024		FY2025
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	Annual Budget	Forecast	Annual Budget
Personnel	$221,142	$224,016	$237,946	$258,698	$237,561	$275,403
Operating Expense	77,190	87,722	129,660	175,500	144,678	157,500
Capital	–	–	–	–	–	–
Total	**$298,332**	**$311,738**	**$367,605**	**$434,198**	**$382,240**	**$432,903**



Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Town Manager Department

Description	FY 2023	FY 2024			FY 2025		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Salaries	$ 150,996	$ 158,429	$ 151,395	$ 7,034	$ 167,428	$ 8,999	5.7%
Car Allowance	4,200	4,200	4,200	-	4,200	-	0.0%
FICA	11,835	12,441	11,937	504	13,130	689	5.5%
Florida Retirement System	48,950	54,690	47,433	7,257	57,796	3,106	5.7%
Health and Life Insurance	21,737	28,615	22,438	6,177	32,457	3,842	13.4%
Workers' Comp Insurance	228	323	158	165	392	69	21.4%
	237,946	**258,698**	**237,561**	**21,137**	**275,403**	**16,705**	**6.5%**
Operating Expenses							
Town Attorney	60,073	90,000	59,143	30,857	70,000	(20,000)	-22.2%
Prof. Services - IT Services	19,359	20,000	20,060	(60)	20,000	-	0.0%
Prof. Services - Lobbyist	47,367	60,000	60,766	(766)	60,000	-	0.0%
Miscellaneous	916	1,000	2,166	(1,166)	1,000	-	0.0%
Computer Expenses/Supplies	25	1,000	1,252	(252)	1,000	-	0.0%
Training / Conference Expenses	1,919	3,500	1,291	2,209	5,500	2,000	57.1%
Total Operating Expenses	**129,660**	**175,500**	**144,678**	**30,822**	**157,500**	**(18,000)**	**-10.3%**
Total Town Manager	**$ 367,605**	**$ 434,198**	**$ 382,240**	**$ 51,958**	**$ 432,903**	**$ (1,295)**	**-0.3%**

Town of Hillsboro Beach
Fiscal Year 2025 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

- Planning room needs to be completely cleared out in preparation for renovations
- Town website needs a new redesign to streamline information for public and ease of use

Current Year Highlights

- Hillsboro Beach achieved the highest % voter turnout for municipal elections in Broward County for the 2nd consecutive year - March 2023 Election (35.0%) and March 2024 Election (44.3%); average turnout for other municipalities is 10.7%.
- Promote "National Voter Registration Day' (Sept 19). Increased marketing efforts to inform residents of new election laws, deadlines and early voting options.
- Manage software solution to embed recorded Commission Meeting videos on town website for live streaming and public access.
- Increased knowledge base on Florida Commission on Ethics new electronic filing system for Form 1 Statement of Financial Interest and Form 6 Full Financial Disclosure for elected officials.
- Project website redesign launch by 9/30/2024.
- Manage software to record liens and other Special Magistrate Orders with Broward County.
- Manage software to update new service request, complaints other changes with WastePro.
- Increased knowledge base on Broward Transit Community Shuttle Reporting Requirements.
- Further developed and enhanced Tracking System for Contract Agreements.
- Served on the Board of Directors for Broward County Municipal Clerks Association.
- Served as Committee Chair for Florida Association of City Clerks.
- Served as Committee Chair for International Institute of Municipal Clerks.
- Served on Florida League of Cities Legislative Policy/Municipal Administration Committee.
- Submitted Florida Local Government Cybersecurity Grant Application for financial assistance. to enhance the Town's cybersecurity measures for continued compliance.

Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Town Clerk Department

Next Year Goals

- Additional edits to new website.
- Promote the Town's Social Media Channels on Town Website, Email Signature, Constant Contact and Printed Materials.
- Implement Lobbyist Registration Portal on Website
- Implement Vendor Registration Portal on Website
- Expedite the scanning documentation project of Town records, secure reputable vendor to facilitate process.
- Clear out the planning room by removing site plans & distributing them to property owners.
- Upload all executed Development Orders into Laserfiche to allow for ease of use and accessibility for Development Planners and Building Department.
- Upload historical Beach Renourishment records and maps into Laserfiche
- Develop numbering system for site plans & variances for enhanced recording keeping for Development Orders
- Archive and preserve historical documents circa 1930-1970
- Research state-funded Cybersecurity Training Sessions for Municipal Clerks at Florida International University (FIU)
- Take course exam for Florida Certified Records Manager Certification Program
- Serve as Vice President for the Broward County Municipal Clerks Association
- Serve as Committee Chair and Florida Ambassador for International Institute of Municipal Clerks Region III Conference in Orlando.

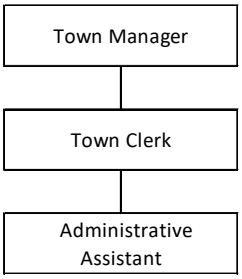
Positions

Position	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
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**

Town of Hillsboro Beach
Fiscal Year 2025 Budget

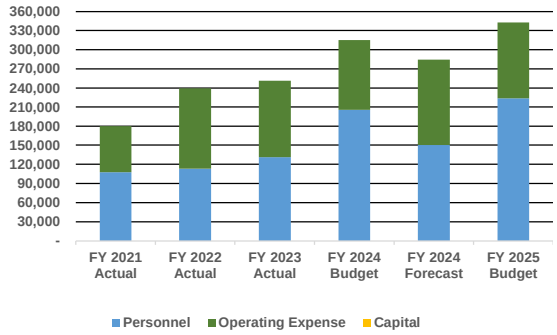
General Fund - Town Clerk Department

Organizational Chart



Five-Year History Summary

	Historical Data			FY 2024		FY 2025
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	Annual Budget	Forecast	Annual Budget
Personnel	$107,488	$113,155	$131,011	$205,495	$150,014	$223,700
Operating Expense	72,452	126,359	120,410	109,799	134,378	118,905
Capital	–	–	–	–	–	–
Total	**$179,940**	**$239,514**	**$251,421**	**$315,294**	**$284,392**	**$342,605**



Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Town Clerk Department

Description	FY 2023	FY 2024			FY 2025		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Salaries	$ 95,114	$ 144,102	$ 111,470	$ 32,632	$ 155,425	$ 11,323	7.9%
FICA	7,251	11,024	8,537	2,487	11,890	866	7.9%
Florida Retirement System	11,592	19,555	12,239	7,316	21,184	1,629	8.3%
Health and Life Insurance	16,846	30,271	17,643	12,628	34,586	4,315	14.3%
Workers' Comp Insurance	209	293	126	167	364	71	24.2%
Unemployment Compensation	-	250	-	250	250	-	0.0%
Total Personal Services	**131,011**	**205,495**	**150,014**	**55,481**	**223,700**	**18,205**	**8.9%**
Operating Expenses							
Coding Ordinances	2,196	3,000	3,000	-	3,239	239	8.0%
Records Digitization	2,432	15,000	7,147	7,853	15,000	-	0.0%
Temporary Labor	2,813	4,250	53,622	(49,372)	4,250	-	0.0%
Contracts - Other Services	44,048	6,500	3,896	2,604	6,500	-	0.0%
Contracts - Minutes Preparation	3,849	7,500	1,688	5,813	7,500	-	0.0%
Software Maint / Support	13,694	22,475	19,925	2,551	31,342	8,867	39.5%
Postage	2,302	2,500	1,310	1,190	2,500	-	0.0%
Copier	3,758	5,000	3,387	1,613	5,000	-	0.0%
Advertising	5,631	10,000	4,082	5,918	10,000	-	0.0%
Office Supplies	8,142	5,900	5,204	697	5,900	-	0.0%
Website Support	6,727	6,783	16,059	(9,276)	6,783	-	0.0%
Subscriptions and Memberships	4,199	5,891	3,661	2,230	5,891	-	0.0%
Office Equipment	-	1,000	1,000	-	1,000	-	0.0%
Training Expenses	5,386	4,000	1,144	2,856	4,000	-	0.0%
Resident Mailings	15,234	10,000	9,256	744	10,000	-	0.0%
Total Operating Expenses	**120,410**	**109,799**	**134,378**	**(24,579)**	**118,905**	**9,106**	**8.3%**
Total Town Clerk	**$ 251,422**	**$ 315,294**	**$ 284,392**	**$ 30,902**	**$ 342,605**	**$ 27,311**	**8.7%**

Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Police Department

Mission

Dedicated to professional police services and committed to your protection.

What We Do

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

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

What We Produce

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

- 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 2025 Budget

General Fund - Police Department

Current Year Highlights

- Continued efforts with educating boaters in the best safe boating practices.
- Having experimented with times and days for Coffee with a Cop, the Police Department will be switching back the second Wednesday every month (times will vary).
- Added another FBI National Academy graduate to the Police Department.
- Chief of Police appointed to Broward Chiefs of Police Association.
- Our wellness program is fully integrated into the department's culture. Our focus on methods to assist staff with maintaining a healthy mind-body-spirit ensures peak performance and longevity.
- Began implementation of improved interoperability initiative with the County. This includes new radios, a new records management system and new updated phones/systems.
- Completed mandatory annual Firearm, Use of Force, Defensive Tactics and De-Escalation Training.
- Critical Incident 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
- Finalized a briefing and training area that allows Supervisors to meet up with staff, twice a day, to communicate vital information, train and implement up to date information regarding the town ordinances, state laws and traffic safety regulations.
- Participated in Broward County virtual Web EOC activity and exercises.
- Rapid Impact Assessment training with the Broward County officials.
- Beach Safety Initiative focused on trespassing and dogs on the beach.
- Implemented SaferWatch. The Police Department has received positive feedback; The system is averaging about 1.3 tips a week. The system currently has 220 users within the geofence and seems to be increasing at a rate of 4 people a week. The system is on track for 600 within the first year of deployment.
- Improved our Emergency Management equipment and training.
- Concentrated enforcement efforts in removing cars, vehicles and other obstacles from bicycle lanes and our sidewalks.

Current Year Highlights (continued)

- Successfully updated and integrated a new weapons system for the Police Department. Our duty weapon was transitioned to the Glock model 45, 9mm pistol equipped with Red Dot Optics and mounted flashlights. Additionally, our patrol rifles were updated with Red Dot Optics and our shotguns were replaced with new Benelli M4s.

Next Year Goals

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

Goals for Next 2-3 Years

- Continue education and training concerning mental health response, in cooperation and partnership with Broward County Behavioral Health.
- Aggressive maritime law enforcement presence. Explore feasibility of a second vessel option.
- Support compliance in enforcing Town's ordinances.
- Continue efforts to discourage trespassing.
- Continuous updates to 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.
- Develop and implement an Emergency Operations Center at the Water Pl

Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Police Department

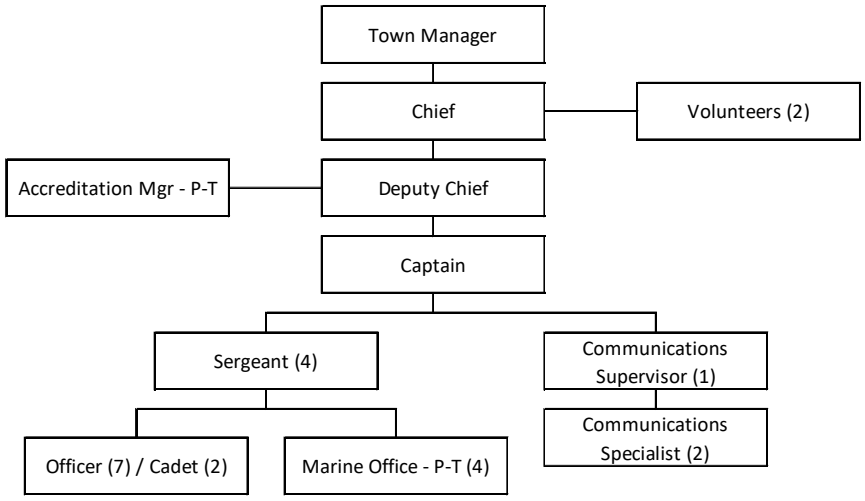
Positions

Position	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
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	8	8	6
Officer – Detached	1	1	1	1	1
Communication Specialist	4	4	3	3	3
Cadet	0	0	0	0	2
Total Full-Time	**19**	**19**	**19**	**19**	**19**
Part-Time / Other					
Accreditation Manager	1	1	1	1	1
Officer – Marine (P/T)	2	4	4	4	4
Volunteers	0	0	0	2	2
Total Part-Time / Other	**3**	**5**	**5**	**7**	**7**
Total	**22**	**24**	**24**	**27**	**27**

Organizational Chart

The Police Department is staffed by:

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



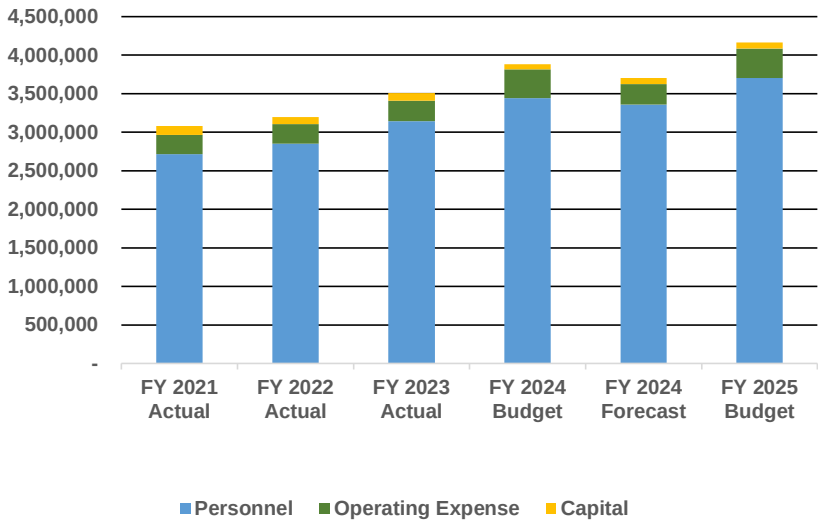
Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Police Department

Five-Year History Summary

	Historical Data			FY 2024		FY 2025
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	Annual Budget	Forecast	Annual Budget
Personnel	$2,715,113	$2,853,745	$3,141,844	$3,439,678	$3,357,028	$3,703,507
Operating Expense	246,857	251,688	266,156	373,612	266,824	383,991
Capital *	121,178	94,159	99,823	70,000	79,265	75,000
Total	**$3,083,148**	**$3,199,592**	**$3,507,823**	**$3,883,290**	**$3,703,117**	**$4,162,498**

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



Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Police Department

Description	FY 2023	FY 2024			FY 2025		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Salaries	$ 1,777,524	$ 1,889,205	$ 1,793,396	$ 95,809	$ 2,000,601	$ 111,396	5.9%
Offset- Marine Law Enfor. Grant	-	(37,280)	(37,280)	$ -	(37,280)	-	0.0%
Paid Holidays	48,889	53,873	54,291	(418)	60,396	6,523	12.1%
Car Allowance	30,600	39,000	39,000	-	39,000	-	0.0%
Longevity	7,000	9,000	9,000	-	9,000	-	0.0%
Detective/Dispatcher Pay	7,500	6,600	7,500	(900)	6,600	-	0.0%
Overtime	52,816	28,000	44,071	(16,071)	28,000	-	0.0%
Overtime - Task Force	19,841	35,000	43,869	(8,869)	45,000	10,000	28.6%
Overtime - Oper. Stone Garden	24,921	25,000	17,428	7,572	25,000	-	0.0%
Sick Leave Cash Out	26,758	31,000	66,686	(35,686)	31,000	-	0.0%
Incentive	18,535	18,330	16,498	1,832	18,330	-	0.0%
FICA	153,804	160,476	183,498	(23,022)	170,262	9,786	6.1%
Florida Retirement System	488,877	600,526	575,441	25,085	636,839	36,313	6.0%
Health and Life Insurance	434,409	509,672	507,594	2,078	584,997	75,325	14.8%
Workers' Comp Insurance	48,890	67,167	32,915	34,252	81,510	14,343	21.4%
Tuition Reimbursement	734	2,250	2,250	-	2,250	-	0.0%
AD&D Insurance	747	859	872	(13)	1,002	143	16.7%
Unemployment Compensation	-	1,000	-	1,000	1,000	-	0.0%
Total Personal Services	**3,141,844**	**3,439,678**	**3,357,028**	**82,650**	**3,703,507**	**263,829**	**7.7%**
Operating Expenses							
Contracts - Other Services	24,980	25,000	17,448	7,552	28,684	3,684	14.7%
Town Attorney	75	10,000	-	10,000	20,000	10,000	100.0%
Prof. Services - IT Services	10,117	12,500	6,510	5,990	12,500	-	0.0%
Telephone Service	3,424	4,100	3,800	300	4,100	-	0.0%
Mobile Phones	5,337	6,340	5,229	1,111	6,900	560	8.8%
Postage	41	1,000	50	950	1,000	-	0.0%
Electricity	14,249	15,071	11,737	3,334	15,071	-	0.0%
Liability & Property Insurance	22,454	46,031	43,093	2,938	53,866	7,835	17.0%
Building Repairs & Maintenance	9,812	10,000	3,809	6,191	10,000	-	0.0%
Radio Maintenance	559	5,300	2,640	2,660	-	(5,300)	-100.0%
Auto Repairs & Maintenance	18,270	25,000	18,241	6,759	25,000	-	0.0%
Boat Repairs & Maintenance	24,050	50,000	19,669	30,331	40,000	(10,000)	-20.0%
ATV Repairs & Maintenance	1,046	1,500	-	1,500	1,500	-	0.0%
Rental - Vehicles	9,180	15,000	9,180	5,820	15,000	-	0.0%
Vehicles - GPS	1,123	1,770	894	876	1,770	-	0.0%
Copier	2,738	4,000	3,104	896	4,000	-	0.0%
Miscellaneous Services	2,302	5,000	1,749	3,251	5,000	-	0.0%
Internet Service	8,895	8,000	9,921	(1,921)	10,000	2,000	25.0%
Physical Examinations	231	2,500	1,043	1,458	2,500	-	0.0%
Office Supplies	980	3,000	1,407	1,593	3,000	-	0.0%
Operating Supplies	10,229	10,000	8,795	1,205	15,000	5,000	50.0%
Fuel & Oil	48,655	60,000	58,407	1,593	60,000	-	0.0%
Uniform Supplies	16,242	15,000	4,646	10,354	15,000	-	0.0%

Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Police Department

Description	FY 2023	FY 2024			FY 2025		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Operating Expenses (continued)							
Investigation Division	5,636	7,500	7,500	-	7,500	-	0.0%
Subscriptions & Memberships	6,948	5,000	6,551	(1,551)	6,600	1,600	32.0%
Protective PPE	240	2,500	1,259	1,241	-	(2,500)	-100.0%
Protective PPE (facilities)	1,099	2,500	594	1,906	-	(2,500)	-100.0%
Education & Training	17,243	20,000	19,547	453	20,000	-	0.0%
Total Operating Expenses	**266,156**	**373,612**	**266,824**	**106,788**	**383,991**	**10,379**	**2.8%**
Total Police	**$ 3,408,000**	**$ 3,813,290**	**$ 3,623,852**	**$ 189,438**	**$ 4,087,498**	**$ 274,208**	**7.2%**

Town of Hillsboro Beach
Fiscal Year 2025 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

- Landscaping and general maintenance of older facility.
- 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

- Security system installed and employees trained.
- Panic alarms installed.
- New hurricane rated front doors installed.
- Architect contracted to create plans for Chambers and Plan Review room
- Continued maintenance and repairs of bocce courts
- Tiki Huts refurbished and treated for termites
- Town Hall treated for termites.

Next Year Goals

- Renovate plan review room.
- Complete design of Chambers, including 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 maintained as tidy and free of debris.
- Replace aging HVAC units in town hall.
- Develop plan for carpeting, painting, and potential better office space.

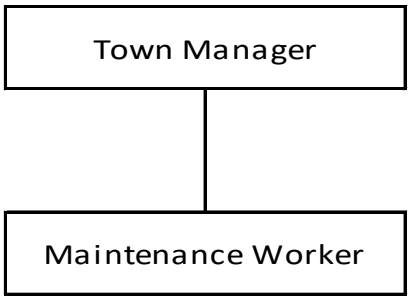
Positions

Position	FY 21	FY 22	FY 23	FY 24	FY 25
Maintenance Worker	1	1	1	1	1
Total	**1**	**1**	**1**	**1**	**1**

Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Facility Services Department

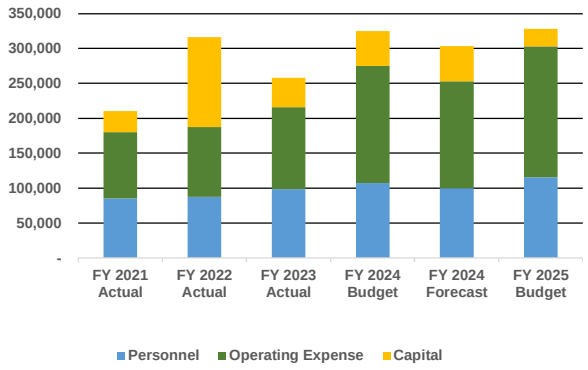
Organizational Chart



Five-Year History Summary

	Historical Data			FY 2024		FY 2025
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	Annual Budget	Forecast	Annual Budget
Personal	$85,261	$87,787	$98,446	$107,241	$99,802	$115,125
Operating Expense	94,895	99,617	117,371	167,759	153,311	187,680
Total Before Capital	**180,156**	**187,404**	**215,817**	**275,000**	**253,113**	**302,805**
Capital *	30,299	128,977	42,397	50,000	50,000	25,000
Total	**$210,455**	**$316,381**	**258,214**	**$325,000**	**$303,113**	**$327,805**

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



Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Facility Services Department

Description	FY 2023 Actual	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Variance Fav/(Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
Personal Services							
Salaries	$ 57,173	$ 55,432	$ 54,815	$ 617	$ 58,198	$ 2,766	5.0%
Vacation Leave Cash Out	-	4,061	-	4,061	4,061	(0)	0.0%
Sick Leave Cash Out	1,808	2,162	2,273	(111)	2,162	0	0.0%
FICA	4,446	4,717	5,865	(1,148)	4,928	211	4.5%
Florida Retirement System	11,378	13,028	12,771	257	13,612	584	4.5%
Health and Life Insurance	21,765	25,301	22,834	2,467	29,096	3,795	15.0%
Workers' Comp Insurance	1,877	2,540	1,245	1,295	3,067	527	20.7%
Total Personal Services	**98,446**	**107,241**	**99,802**	**7,439**	**115,125**	**7,884**	**7.4%**
Operating Expenses							
Telephone Service	3,424	4,500	3,800	700	4,500	-	0.0%
Utility - Water	6,400	7,000	5,434	1,566	7,000	-	0.0%
Electricity	6,258	7,500	4,328	3,172	7,500	-	0.0%
Utility - Sewer	730	900	750	150	900	-	0.0%
Internet Service	6,112	6,500	7,180	(680)	7,200	700	10.8%
Liability & Property Insurance	21,816	44,879	43,280	1,599	54,100	9,221	20.5%
Pest Control - Building/Grounds	1,267	1,280	1,260	20	1,280	-	0.0%
R&M - Equipment	5,765	10,000	5,865	4,135	10,000	-	0.0%
R&M - Grounds	4,968	10,000	3,073	6,927	10,000	-	0.0%
Landscape Maintenance	4,192	10,000	5,511	4,489	10,000	-	0.0%
Town Hall Maint/Repairs	15,091	20,000	27,632	(7,632)	20,000	-	0.0%
Generator Maint Contract	5,370	5,200	5,200	-	5,200	-	0.0%
R&M - Bocce Court	8,893	7,500	7,500	-	7,500	-	0.0%
Operating Supplies-General	2,896	3,500	3,500	-	3,500	-	0.0%
Town Events	24,188	25,000	25,000	-	35,000	10,000	40.0%
A/C Maintenance Contract	-	4,000	4,000	-	4,000	-	0.0%
Total Operating Expenses	**117,371**	**167,759**	**153,311**	**14,448**	**187,680**	**19,921**	**11.9%**
Total Facility Services	**$ 215,817**	**$ 275,000**	**$ 253,114**	**$ 21,886**	**$ 302,805**	**$ 27,805**	**10.1%**

Town of Hillsboro Beach
Fiscal Year 2025 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 FY2023 audit report with zero findings.
- Filed quarterly report for ARPA funds.
- Completed Implementation of ADP for payroll processing including an online portal for employees.
- Completed upgrade of financial accounting software.
- Implemented new Accounts Payable software, Strongroom.
- Implemented water billing rate changes as approved by the Commission.

Next Year Goals

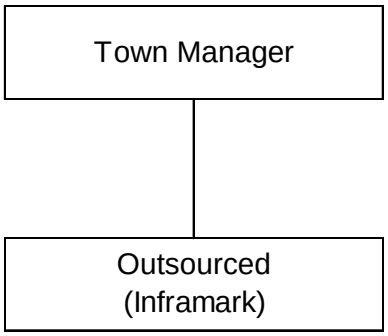
- Investigate other potential ADP enhancements for payroll processing including eliminating paper/manual timesheets.
- Automate monthly reporting and investigate potential financial dashboards.
- Assist with Town financing requirements for planned projects.
- Assist with Grant tracking on planned Beach project.
- Investigate new utility billing software.
- Complete ARPA grant reporting and reimbursement application for utility clearwell project.

Positions – (Outsourced)

Town of Hillsboro Beach
Fiscal Year 2025 Budget

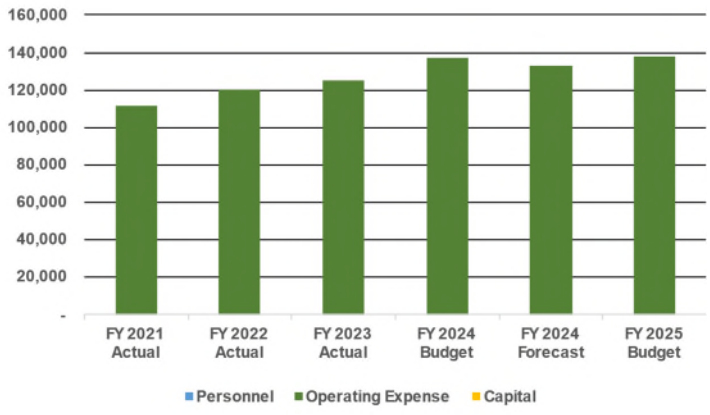
General Fund - Finance Department

Organizational Chart



Five-Year History Summary

	Historical Data			FY 2024		FY 2025
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	Annual Budget	Forecast	Annual Budget
Personnel	–	–	–	–	–	–
Operating Expense	$111,192	$119,891	$124,769	$136,939	$132,699	$137,779
Capital	–	–	–	–	–	–
Total	**$111,192**	**$119,891**	**$124,769**	**$136,939**	**$132,699**	**$137,779**



Town of Hillsboro Beach
Fiscal Year 2025 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

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

Current Year Highlights

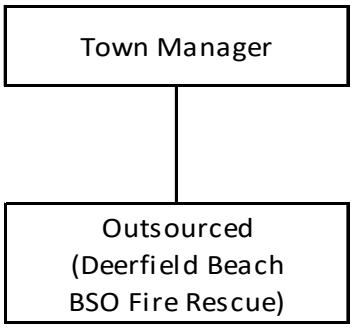
- Responded to service calls and performed fire inspections.
- 100% completion of annual fire hydrants testing.

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

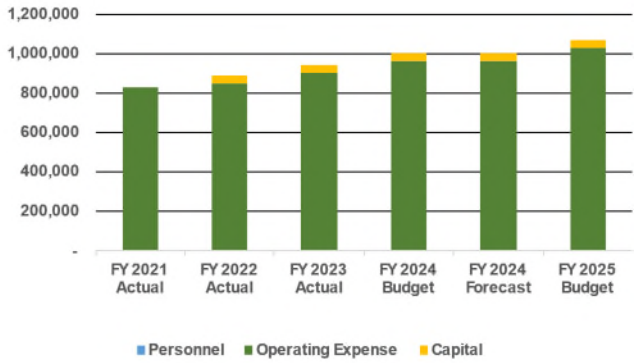


Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Fire Rescue Department

Five-Year History Summary

	Historical Data			FY 2024		FY 2025
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	Annual Budget	Forecast	Annual Budget
Personal	–	–	–	–	–	–
Operating Expense	$833,021	$851,212	$905,173	$961,891	$961,891	$1,029,964
Capital	–	41,118	41,118	41,118	41,118	41,118
Total	**$833,021**	**$892,330**	**$946,291**	**$1,003,009**	**$1,003,009**	**$1,071,082**



Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Solid Waste Department

Mission

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

Major Issues

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

Current Year Highlights

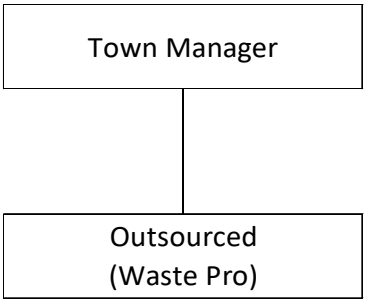
- Replaced 10 dumpsters within 180 days.
- Responded to all service calls.
- Expanded our partnership with the Town by increasing our presence and participating in community events.
- Developed new education materials for recycling.

Next Year Goals

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

Positions – (Outsourced)

Organizational Chart

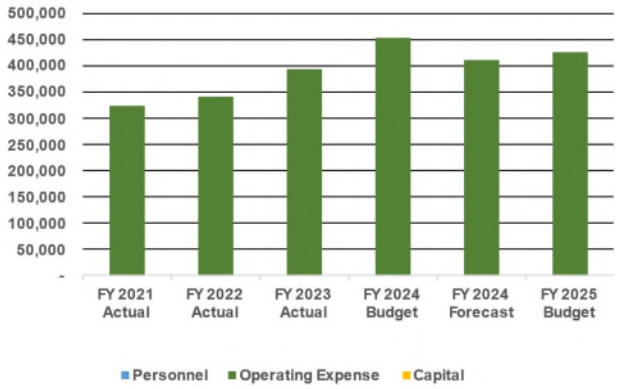


Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Solid Waste Department

Five-Year History Summary

	Historical Data			FY 2024		FY 2025
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense	$324,560	$341,782	$393,897	$452,982	$410,764	$427,098
Total	**$324,560**	**$341,782**	**$393,897**	**$452,982**	**$410,764**	**$427,098**



Town of Hillsboro Beach
Fiscal Year 2025 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 Repair Project.
- Recently expanded beach monitoring to cover the entire Town limits, south to Hillsboro Inlet. Over time a better understanding of the coastal patterns along the southern mile of the Town may be gained.

Current Year Highlights

- 2023 joint project prevented impacts to upland infrastructure during highly energetic winter season.
- Continued compliance with terms of the October 2020 Settlement Agreement.
- Conducted permit-required beach tilling and physical and biological monitoring.
- Received the executed grant 23BO2 from the FDEP Beaches Funding department that will provide funding for 50% cost-share reimbursement of 2023 project costs.
- Coordinated with the City of Deerfield Beach to submit our first joint reimbursement request under grant 23BO2.
- Continued coordination with Town representative to Hillsboro Inlet District.
- Coordinated with FEMA regarding beach renourishment through the Hurricane Dorian disaster declaration.
- Obtained a proposal for professional engineering services to support construction of a FEMA Dorian repair truck haul project during winter 2024/25.
- 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.
- Woods Hole Group's assessment of utility of PEM technology in Hillsboro Beach concluded that pursuit of PEM installation was not in the best interest of the Town.
- Submitted FEMA mitigation feasibility study to FEMA for review and comment.

Town of Hillsboro Beach
Fiscal Year 2025 Budget

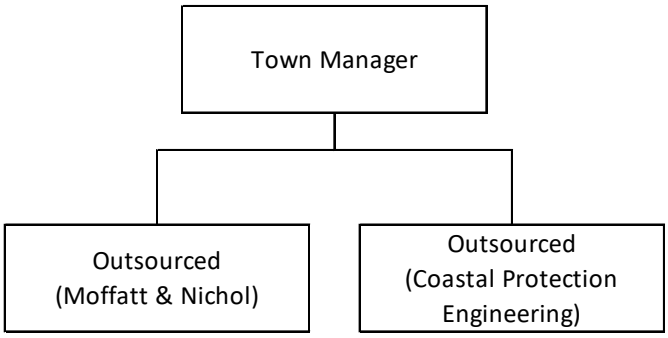
General Fund – Beach Management Department

Next Year Goals

- Secure beach access easement at Rosewood Property.
- 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.
- Continue 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.
- Continue discussions with FDEP regarding biological monitoring and potential hardbottom mitigation requirements.
- Implement the recommendations from FEMA mitigation feasibility study.
- Develop construction documents for Hurricane Dorian FEMA repair truck haul project; anticipated construction in winter 2024/25 (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



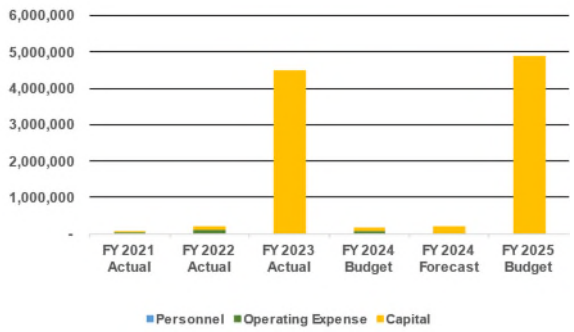
Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund – Beach Management Department

Five-Year History Summary

	Historical Data			FY 2024		FY 2025
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	Annual Budget	Forecast	Annual Budget
Personnel	–	–	–	–	–	–
Operating Expense	$24,857	$105,155	$16,067	$72,000	$11,241	$12,000
Capital **	56,684	110,359	4,483,229	92,470	206,279	4,892,813
Total	**$81,541**	**$215,514**	**$4,499,296**	**$164.470**	**$217,520**	**$4,904,813**

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



Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Other Departments

Description	FY 2023 Actual	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Variance Fav/(Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
Finance							
Audit Services	$ 19,632	$ 20,000	$ 20,000	$ -	$ 20,000	$ -	0.0%
Accounting/Financial Services	95,854	105,439	100,646	4,793	105,679	240	0.2%
Investment Services	9,284	11,500	12,053	(553)	12,100	600	5.2%
Total Finance Expense	**124,769**	**136,939**	**132,699**	**4,240**	**137,779**	**840**	**0.6%**
Fire Rescue							
Fire Service Agreement	905,173	961,891	961,891	-	1,029,964	68,073	7.1%
Fire Service Agreement - Capital	41,118	41,118	41,118	-	41,118	-	0.0%
Total Fire Expense	**946,291**	**1,003,009**	**1,003,009**	**-**	**1,071,082**	**68,073**	**6.8%**
Solid Waste Services							
Contract Services	393,897	452,982	408,352	44,630	424,686	(28,296)	-6.2%
County Contribution	-	-	2,412	(2,412)	2,412	2,412	N/A
Total Solid Waste Expense	**393,897**	**452,982**	**410,764**	**42,218**	**427,098**	**(25,884)**	**-5.7%**
Beach Management							
Eng - Deerfield Joint Project	1,057	55,000	-	55,000	-	(55,000)	-100.0%
Eng - Legal Matters	-	10,000	-	10,000	-	(10,000)	-100.0%
Beach Attorney	1,350	-	-	-	-	-	N/A
Beach Salvage (Boat Removal)	2,000	2,000	2,250	(250)	2,000	-	0.0%
Buoys	11,660	5,000	8,991	(3,991)	10,000	5,000	100.0%
Total Beach Expense	**16,067**	**72,000**	**11,241**	**60,759**	**12,000**	**(60,000)**	**-83.3%**
Charitable Donations							
Lighthouse Preservation	1,900	2,500	1,100	1,400	2,500	-	0.0%
Area. Council on Aging Contrib.	3,981	4,608	4,608	-	4,608	-	0.0%
Total Charitable Donations	**5,881**	**7,108**	**5,708**	**1,400**	**7,108**	**-**	**0.0%**
Contingency	**-**	**112,670**	**-**	**112,670**	**125,000**	**12,330**	**10.9%**
Total Exp Before Transfer Out	**1,486,905**	**1,784,708**	**1,563,421**	**221,287**	**1,780,067**	**(4,641)**	**-0.3%**
Transfer Out							
To Debt Service - Beach Loan	-	537,453	552,433	(14,980)	663,489	126,036	23.5%
To P&Z / Code Compliance Fund	51,121	35,000	51,560	(16,560)	67,500	32,500	92.9%
To General Fund CIP	640,143	120,000	335,544	(215,544)	130,000	10,000	8.3%
Total Transfer Out	**691,265**	**692,453**	**939,537**	**(247,084)**	**860,989**	**168,536**	**24.3%**
Total Other Departments	**$ 2,178,170**	**$ 2,477,161**	**$ 2,502,957**	**$ (25,796)**	**$ 2,641,056**	**$ 163,895**	**6.6%**

Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Budget Comparison
(FY2024 vs FY2025)

	FY 2024 Budget	Incr / (Decr)	FY 2025 Budget	Comments
FUNDING				
Revenue				
Property Tax	$ 6,086,954	$ 396,965	$ 6,483,919	Net increase in taxable values.
Other Local Taxes	317,000	5,000	322,000	Slight increase in FPL Franchise revenue
Other Revenue	385,743	221,580	607,323	Increase in miscellaneous revenue & reimbursements.
Interest Income	30,100	215,000	245,100	Increase due to market conditions
Total Revenue	**6,789,697**	**623,545**	**7,413,242**	
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	**537,456**	**(106,005)**	**431,451**	Balanced budget by using fund balance
Total Funding	**7,377,153**	**517,540**	**7,894,693**	
EXPENDITURES				
Personnel Expenses	**4,054,172**	**329,389**	**4,383,561**	See next schedule for details
Operating Expenses				
Commission	**19,150**	**2,850**	**22,000**	Increased budget for Mayor/Commission expenses (travel)
Town Manager				
Town Attorney	90,000	(20,000)	70,000	Decreased based on historical spending.
Training / Conference	3,500	2,000	5,500	Increase to attend an additional conference in FY2025.
Other	82,000	-	82,000	No other changes
Town Manager	**175,500**	**(18,000)**	**157,500**	
Town Clerk				
Software Maint / Support	22,475	8,867	31,342	Increased Civic Center budget for unlimited storage.
Other	87,324	239	87,563	All other minor changes
Town Clerk	**109,799**	**9,106**	**118,905**	
Police				
Contracts - Other Services	25,000	3,684	28,684	Increase in rate.
Liability & Property Insur..	46,031	7,835	53,866	Contingency for increase in premiums.
Boat R&M	50,000	(10,000)	40,000	Increase based on expected repairs.
Internet Service	8,000	2,000	10,000	Increase in cost for this service.
Operating Supplies	10,000	5,000	15,000	Move Protective PPE to this line.
Subscriptions & Memberships	5,000	1,600	6,600	Additional memberships
Protective PPE	2,500	(2,500)	-	Move to Operating Supplies
Protective PPE (facilities)	2,500	(2,500)	-	Move to Operating Supplies
Other	224,581	5,260	229,841	All other minor changes
Total Police	**373,612**	**10,379**	**383,991**	

Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Budget Comparison
(FY2024 vs FY2025)

	FY 2024 Budget	Incr / (Decr)	FY 2025 Budget	Comments
Facility Services				
Internet Service	6,500	700	7,200	Increase in cost for this service.
Liability & Property Insur.	44,879	9,221	54,100	Contingency for increase in premiums.
Other	116,380	10,000	126,380	No other changes
Total Facility Services	**167,759**	**19,921**	**187,680**	
Finance				
Accounting Services	105,439	240	105,679	Annual CPI increase per contract.
Other	31,500	600	32,100	Increase based on size of portfolio.
Total Finance	**136,939**	**840**	**137,779**	
Fire	**1,003,009**	**68,073**	**1,071,082**	7.077% annual CPI increase
Solid Waste Services	**452,982**	**(25,884)**	**427,098**	Includes contingency for CPI increase (reduced to 4%)
Beach				
Eng - Deerfield Joint Project	55,000	(55,000)	-	Not required due to FY2025 re-nourishment project.
Eng - Legal Matters	10,000	(10,000)	-	Not required due to FY2025 re-nourishment project.
Buoys	5,000	5,000	10,000	Increase based on historical spending.
Other	2,000	-	2,000	No other changes.
Total Beach	**72,000**	**(60,000)**	**12,000**	
Charity	**7,108**	**-**	**7,108**	No change
Contingency	**112,670**	**12,330**	**125,000**	Net increase in contingency
Total Operating Expenses	**2,630,528**	**19,615**	**2,650,143**	
Transfer Out				
To Transportation Fund	-	-	-	Transfer no longer necessary
To Debt Service - Loan	537,453	126,036	663,489	Principal & Interest payments on Beach Renourishment
To P&Z Fund	35,000	32,500	67,500	Funding for Planning, Zoning & Code Compliance activities.
To General Fund CIP	120,000	10,000	130,000	Increase for FY2025 projects/purchases.
Total Transfer Out	**692,453**	**168,536**	**860,989**	
Total Operating Expenditures	**3,322,981**	**188,151**	**3,511,132**	
Total Expenditures	**7,377,153**	**517,540**	**7,894,693**	

Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Compensation Comparison
(FY2024 vs FY2025)

FY 2024 Budget			**$4,054,172**
Compensation Changes			
Rate / Premium Changes			
Health (15%)	83,015		
Life/Vision/Dental (15%)	4,264		
Workers' Compensation Premiums	11,426		
FRS %	2,372		
Subtotal	**101,077**		
Compensation Increases (Includes Benefits Impact)			
Step Increase	16,366		
COLA Increase	158,397		
Subtotal	**174,763**		
Other Changes			
Change in Commission Stipend	10,000		
Net Change to FICA increase due to Compensation Increases	2,706		
All Other FRS changes due to payroll adjustments	3,463		
Car Allowance for Commission	12,000		
Additional budgeted Overtime (reimburseable)	10,000		
All other wage adjustments / staffing changes compared to budget	15,380		
Subtotal	**53,549**		
Total Changes	**329,389**	→	**329,389**
FY 2025 Budget			**$4,383,561**

Special Revenue Funds

Town of Hillsboro Beach
Fiscal Year 2025 Budget

Special Revenue Fund - Transportation (Community Bus)

Description	FY 2023 Actual	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Variance Fav/(Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
Revenue							
Local Option Gas Tax	$ 34,564	$ 34,289	$ 32,706	$ (1,583)	34,289	$ -	0.0%
County Transportation Revenue	68,151	81,900	74,446	(7,454)	74,314	(7,586)	-9.3%
Total Revenue	**102,714**	**116,189**	**107,152**	**(9,037)**	**108,603**	**(7,586)**	**-6.5%**
Total Funding	**102,714**	**116,189**	**107,152**	**(9,037)**	**108,603**	**(7,586)**	**-6.5%**
Expenditure							
Contractual Services	66,993	81,900	74,446	7,454	74,314	(7,586)	-9.3%
Roadways - R&M	-	10,000	14,000	(4,000)	10,000	-	0.0%
Reserve for Future Use	-	24,289	-	24,289	24,289	-	0.0%
Total Expenditure	**66,993**	**116,189**	**88,446**	**27,743**	**108,603**	**(7,586)**	**-6.5%**
Funding Over/(Under) Exp	**35,722**	**-**	**18,706**	**18,706**	**-**	**-**	**N/A**
AVAILABLE FUND BALANCE							
Opening Balance	**84,548**	**120,270**	**120,270**	**-**	**138,976**	**18,706**	**15.6%**
Addition To / (Use Of)	35,722	24,289	18,706	(5,583)	24,289	-	0.0%
Closing Balance	**$ 120,270**	**$ 144,559**	**$ 138,976**	**$ (5,583)**	**$ 163,265**	**$ 18,706**	**12.9%**

Town of Hillsboro Beach
Fiscal Year 2025 Budget

Special Revenue Fund - Marine Law Enforcement Grant

Description	FY 2023	FY 2024			FY 2025		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue							
Grant Revenue	35,834	37,280	37,280	-	37,280	-	0.0%
Total Revenue	**35,834**	**37,280**	**37,280**	**-**	**37,280**	**-**	**0.0%**
Total Funding	**35,834**	**37,280**	**37,280**	**-**	**37,280**	**-**	**0.0%**
Expenditure							
Police Wages	35,834	37,280	37,280	-	37,280	-	0.0%
Total Expenditure	**35,834**	**37,280**	**37,280**	**-**	**37,280**	**-**	**0.0%**
Funding Over/(Under) Exp	**-**	**-**	**-**	**-**	**-**	**-**	**N/A**
AVAILABLE FUND BALANCE							
Opening Balance	**-**	**-**	**-**	**-**	**-**	**-**	**N/A**
Addition To / (Use Of)	-	-	-	-	-	-	N/A
Closing Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**

Town of Hillsboro Beach
Fiscal Year 2025 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 from Rosewood Development.

Current Year Highlights

- Completed database for the Building Safety Inspection Program (BSIP)
- Managed recovery of previously unsubmitted BSIP records
- Plan review of the Related Group Rosewood Project
- Approved the Related Group Rosewood Building B permit.

Next Year Goals

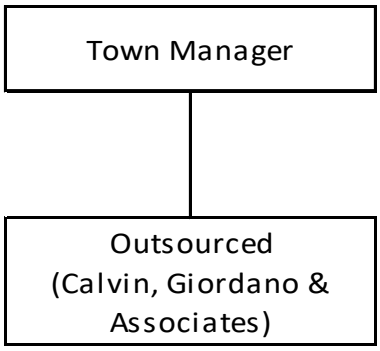
- Continuing updates to Building Department website.
- Continue to provide excellent customer service in plan review and inspections as well as at the Building Department counter.
- Electronic Plan Review and digital plan submission
- Review and approve the Related Group Rosewood Building A permit.
- Continued staff development including ICC (International Code Compliance) certification for Ivan Wong, and training/ mentoring for licensed professional staff advancement.
- Reconfigured plan review area to accommodate review and storage of large format plans.

Positions – (Outsourced)

Town of Hillsboro Beach
Fiscal Year 2025 Budget

Special Revenue Fund - Building Department

Organizational Chart

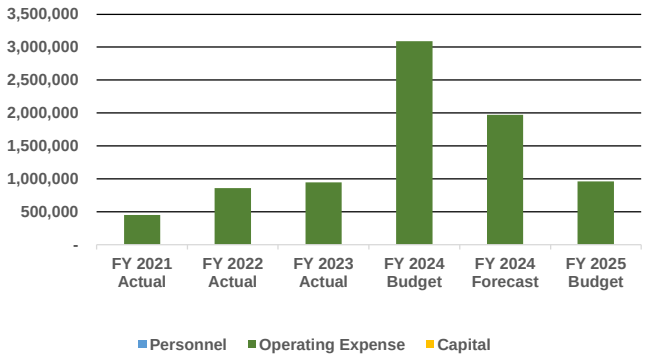


Five-Year History Summary

	Historical Data			FY 2024		FY 2025
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense *	$453,794	$857,227	$946,770	$3,092,000	$1,973,248	$959,000
Total	**$453,794**	**$857,227**	**$946,770**	**$3,092,000**	**$1,973,248**	**$959,000**

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

Permitting Revenue for FY 2025 is forecasted to be $880,000.



Town of Hillsboro Beach
Fiscal Year 2025 Budget

Special Revenue Fund - Building Permitting

Description	FY 2023 Actual	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Variance Fav/(Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
Revenue							
Building Permit Fees	$ 1,092,194	$ 3,500,000	$ 2,258,527	$(1,241,473)	$ 880,000	$ (2,620,000)	-74.9%
Building Administrative Fees	3,850	50,000	4,388	(45,613)	10,000	(40,000)	-80.0%
Total Revenue	**1,096,044**	**3,550,000**	**2,262,915**	**(1,287,085)**	**890,000**	**(2,660,000)**	**-74.9%**
Use Of / (Add To) Fund Balance	**(149,274)**	**(458,000)**	**(289,667)**	**168,334**	**69,000**	**527,000**	**-115.1%**
Total Funding	**946,770**	**3,092,000**	**1,973,248**	**(1,118,752)**	**959,000**	**(2,133,000)**	**-69.0%**
Expenditures							
Building Permits - CG&A	922,832	2,975,000	1,883,931	1,091,069	748,000	(2,227,000)	-74.9%
Records Digitization	-	30,000	15,000	15,000	10,000	(20,000)	-66.7%
Temporary Labor	-	6,000	6,000	-	6,000	-	0.0%
Code Compliance	1,440	1,000	23,625	(22,625)	25,000	24,000	2400.0%
Credit Card Processing Fees	22,498	30,000	19,692	10,308	20,000	(10,000)	-33.3%
Building Room	-	50,000	25,000	25,000	150,000	100,000	200.0%
Total Expenditures	**946,770**	**3,092,000**	**1,973,248**	**1,118,752**	**959,000**	**(2,133,000)**	**-69.0%**
Funding Over/(Under) Exp.	**-**	**-**	**0**	**0**	**-**	**-**	**N/A**
AVAILABLE FUND BALANCE							
Opening Balance	**163,132**	**312,406**	**312,406**	**-**	**602,073**	**289,667**	**92.7%**
Addition To / (Use Of)	149,274	458,000	289,667	(168,334)	(69,000)	(527,000)	-115.1%
Closing Balance	**$ 312,406**	**$ 770,406**	**$ 602,073**	**$ (168,334)**	**$ 533,073**	**$ (237,334)**	**-30.8%**

Town of Hillsboro Beach
Fiscal Year 2025 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 of Appeals and Town Commission.

Current Year Highlights

- Updated Chapter 12, the Land Development Code, with Town Commission's direction, to clarify regulations related to private amenity uses within the RM-16 zoning district.
- Review new and amended site plans for 951, 957, 987, 999, 1009, and 1085 Hillsboro Mile.
- Updated Chapter 12 specifically regarding sod be planted if a property is demolished.
- Submitted letter to Florida Department of State to begin processing an update to the Town's Comprehensive Plan.
- Reviewed application for a new zoning district (Coastal Dune Conservation District)

Next Year Goals

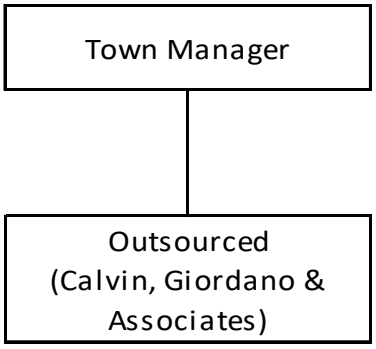
- Increase emphasis on customer service
  - Continue implementation of digital plan reviews and forms for site plan and development applications.
  - Revise planning documents/maps graphics.
  - Update development applications and timing of process.
  - Improve website with development process information.
- Additional updates to the Land Development Code and land development regulations –
  - Specific site plan process for single-family and multi-family developments
  - Landscaping requirements consistent with the size and scale of property being constructed.
  - Review average dune height and calculations regarding overall height in Town.
  - Review whether architectural design criteria are needed.
  - Create user-friendly graphics depicting regulations.
  - Revise and update definitions to be consistent with current regulations
- Update Comprehensive Plan
  - Provide 5 and 10 year projections
  - Update floodplain information across elements
  - Update policies regarding development height increases, and community character
  - Transportation element updates supporting future grant applications

Town of Hillsboro Beach
Fiscal Year 2025 Budget

Special Revenue Fund - Planning & Zoning Department

Positions – (Outsourced)

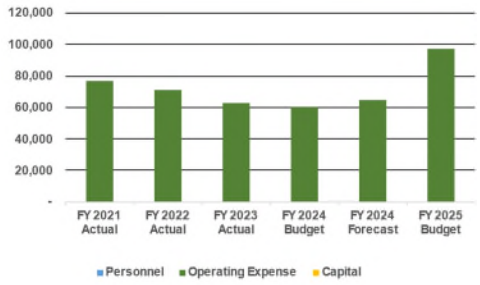
Organizational Chart



Four-Year History Summary

	Historical Data			FY 2024		FY 2025
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense *	$76,891	$71,277	$62,983	$60,000	$64,698	$97,500
Total	**$76,891**	**$71,277**	**$62,983**	**$60,000**	**$64,698**	**$97,500**

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



Town of Hillsboro Beach
Fiscal Year 2025 Budget

Special Revenue Fund – Code Compliance Department

Mission

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

Major Issues

- 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 benefit of permits.
- Upcoming Building Safety Inspections / Certification requirements as per BORA standards.
- 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, monitoring the effectiveness of the new sea wall construction improvements.
- Proactively address new vacation rental regulations extend to multi-family residences.
- Proactively address trash cans, debris and overgrown landscaping in the path of bicycle and pedestrians by abating these types of obstructions immediately.
- 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.
- A new Nuisance Abatement vendor has been acquired to immediately remedy properties causing a health, life and safety impact to our Town.
- 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.
- Proactively address Building Safety Inspection and Certification at multifamily residential locations.
- Proactively address Construction Site Maintenance and Management along Hillsboro Mile to protect the right of way area from possible debris or other hazards related to construction activity frequently used by pedestrians and bicyclist.

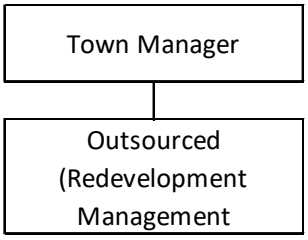
Town of Hillsboro Beach
Fiscal Year 2025 Budget

Special Revenue Fund – Code Enforcement Department

- o Proactively address Construction Site Maintenance and Management along Hillsboro Mile to protect the right of way area and the new roadway surface from damage caused by construction related debris.
- o Continue to proactively address landscaping growing into the bike path on the East and West side of A1A.
- o Address and monitor walkways in multifamily locations for chair and table obstructions causing a hazard.
- o Monitor the beach for debris and litter along the waterline and property.
- o Assist the Police Department educate and communicate to violators on our ordinance prohibiting dogs on the beach.

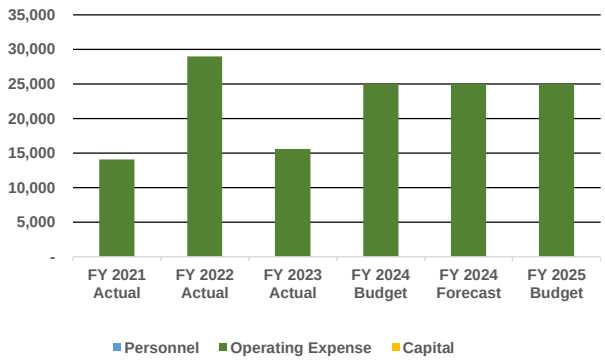
Positions – (Outsourced)

Organizational Chart



Five-Year History Summary

	Historical Data			FY 2024		FY 2025
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense	$14,052	$28,970	$15,589	$25,000	$25,000	$25,000
Total	**$14,052**	**$28,970**	**$15,589**	**$25,000**	**$25,000**	**$25,000**



Town of Hillsboro Beach
Fiscal Year 2025 Budget

Special Revenue Fund - Planning & Zoning / Code Enforcement

Description	FY 2023 Actual	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Variance Fav/(Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
Revenue							
Planning & Zoning Fees	$ 17,400	$ 35,000	$ 14,400	$ (20,600)	$ 35,000	$ -	0.0%
Fire Fees	10,050	15,000	12,825	(2,175)	15,000	-	0.0%
Code Violations	-	-	10,913	10,913	5,000	5,000	N/A
Total Revenue	**27,450**	**50,000**	**38,138**	**(11,863)**	**55,000**	**5,000**	**10.0%**
Transfer In From General Fund	**51,121**	**35,000**	**51,560**	**16,560**	**67,500**	**32,500**	**92.9%**
Total Funding	**78,571**	**85,000**	**89,698**	**4,698**	**122,500**	**37,500**	**44.1%**
Expenditures							
Gen Admin - CGA	59,483	50,000	54,698	(4,698)	50,000	-	0.0%
Site Planning - CGA	-	5,000	5,000	-	5,000	-	0.0%
Comprehensive Planning Update	-	-	-	-	30,000	30,000	N/A
Land Development Update (Partia	-	-	-	-	7,500	7,500	N/A
Flood Insurance Program (CRS)	3,500	5,000	5,000	-	5,000	-	0.0%
Code Compliance	15,589	25,000	25,000	-	25,000	-	0.0%
Total Expenditures	**78,571**	**85,000**	**89,698**	**(4,698)**	**122,500**	**37,500**	**44.1%**
Funding Over/(Under) Exp	**-**	**-**	**-**	**(0)**	**-**	**-**	**N/A**
AVAILABLE FUND BALANCE							
Opening Balance	**-**	**-**	**-**	**-**	**-**	**-**	**N/A**
Addition To / (Use Of)	-	-	-	-	-	-	N/A
Closing Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**

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Debt Service Fund

Town of Hillsboro Beach
Fiscal Year 2025 Budget

Debt Service Fund - Beach Renourishment Loan

Description	FY 2023	FY 2024			FY 2025		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
FUNDING							
Revenue							
Transfer in from General Fund	**-**	**537,453**	**552,433**	**14,980**	**663,489**	**126,036**	**23.5%**
Use of / (Add to) Fund Balance	**-**	**-**	**-**	**-**	**-**	**-**	**N/A**
Total Funding	**-**	**537,453**	**552,433**	**14,980**	**663,489**	**126,036**	**23.5%**
EXPENDITURES							
Expenditures							
Principal Payment	-	358,976	403,472	(44,496)	557,286	198,310	55.2%
Interest Payment	-	178,477	148,961	29,516	106,203	(72,274)	-40.5%
Total Expenditures	**-**	**537,453**	**552,433**	**(14,980)**	**663,489**	**126,036**	**23.5%**
Funding Over/(Under) Exp	**-**	**-**	**-**	**-**	**-**	**-**	**N/A**
AVAILABLE FUND BALANCE							
Opening Balance	**-**	**-**	**-**	**-**	**-**	**-**	**N/A**
Addition To / (Use Of)	-	-	-	-	-	-	N/A
Closing Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**

General Fund - Capital Improvement Program

Town of Hillsboro Beach
Fiscal Year 2025 Budget

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

Description	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Fav / (Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
FUNDING						
Revenue	$ 92,470	$ -	$ (92,470)	$ 4,161,836	$ 4,069,366	4401%
Loans	-	-	-	700,977	700,977	N/A
Transfer In	120,000	335,544	215,544	130,000	10,000	8%
Total Funding	**212,470**	**335,544**	**123,074**	**4,992,813**	**4,780,343**	**2250%**
EXPENDITURES						
Expense	212,470	339,516	(127,046)	4,992,813	4,780,343	2249.9%
Total Expenditures	**$ 212,470**	**$ 339,516**	**$ (127,046)**	**$ 4,992,813**	**$ 4,780,343**	**2249.9%**
AVAILABLE FUND BALANCE						
Opening Balance	**-**	**-**	**-**	**-**	**-**	**N/A**
(Use) / Add To Fund Balance	-	-	-	-	-	N/A
Closing Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**

Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Capital Improvement Program (CIP)

Description	FY 2023 Actual	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Variance Fav/(Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
Beach Renourishment							
FUNDING							
Revenue							
Grant Revenue	$ 10,406	$ 92,470	$ -	$ (92,470)	$ 4,161,836	$ 4,069,366	4400.7%
Total Revenue	**10,406**	**92,470**	**-**	**(92,470)**	**4,161,836**	**4,069,366**	**4400.7%**
Loans							
Bank Loan	3,975,000	-	-	-	700,977	700,977	N/A
Loans	**3,975,000**	**-**	**-**	**-**	**700,977**	**700,977**	N/A
Transfer From General Fund	**497,923**	**-**	**206,279**	**206,279**	**30,000**	**30,000**	**N/A**
Total Funding	**4,483,329**	**92,470**	**206,279**	**113,809**	**4,892,813**	**4,800,343**	**5191.2%**
EXPENDITURES							
Engineering - Monitoring	42,433	75,000	75,000	-	-	(75,000)	-100.0%
Beach Engineering - Physical Monitori	-	-	-	-	62,500	62,500	N/A
Beach Engineering - Biological Monito	-	-	-	-	50,000	50,000	N/A
Beach Engineering/Permitting - 2027	-	-	-	-	125,000	125,000	N/A
Intergov. Coordination & Program Sup	-	-	12,000	12,000	25,000	25,000	N/A
Contingency Tasks	-	-	-	-	12,500	12,500	N/A
Beach Engineering (Dorian)	-	-	-	-	269,937	269,937	N/A
Beach Nourishment (Dorian)	-	-	-	-	4,337,876	4,337,876	N/A
Engineering - Qtrly Reporting	-	12,000	-	12,000	-	(12,000)	-100.0%
Beach Tilling / Scarp Removal	-	5,470	12,367	(6,897)	10,000	4,530	82.8%
Engineering - FY2022 Project	142,754	-	28,633	(28,633)	-	-	N/A
Construction - FY2022 Project	4,249,231	-	82,250	(82,250)	-	-	N/A
Loan Cost of Issuance	48,912	-	-	-	-	-	N/A
Total Expenditures	**4,483,329**	**92,470**	**210,251**	**(93,781)**	**4,892,813**	**4,800,343**	**5191.2%**
Funding Over/(Under) Expend.	**$ -**	**$ -**	**$ (3,972)**	**$ 20,028**	**$ -**	**$ -**	**N/A**

Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Capital Improvement Program (CIP)

Description	FY 2023 Actual	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Variance Fav/(Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
Miscellaneous							
FUNDING							
Revenue							
Transfer From General Fund	**142,220**	**120,000**	**129,265**	**9,265**	**100,000**	**(20,000)**	**-16.7%**
Total Funding	**142,220**	**120,000**	**129,265**	**9,265**	**100,000**	**(20,000)**	**-16.7%**
EXPENDITURES							
Underground Utility Project	8,250	-	-	-	-	-	N/A
Police Car	60,333	70,000	79,265	(9,265)	75,000	5,000	7.1%
Police Equipment	-	-	-	-	-	-	N/A
Commission Chambers- Upgrade MO	34,147	50,000	50,000	-	-	(50,000)	-100.0%
Bocce Balll Court	-	-	-	-	25,000	25,000	N/A
Boat Engines	39,490	-	-	-	-	-	N/A
Total Expenditures	**142,220**	**120,000**	**129,265**	**(9,265)**	**100,000**	**(20,000)**	**-16.7%**
Funding Over/(Under) Expend.	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**

Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Capital Improvement Program (CIP)

Description	FY 2023 Actual	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Variance Fav/(Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
Total							
FUNDING							
Revenue							
Grant Revenue	$ 10,406	$ 92,470	$ -	$ (92,470)	$ 4,161,836	$ 4,069,366	4400.7%
Total Revenue	**10,406**	**92,470**	**-**	**(92,470)**	**4,161,836**	**4,069,366**	**4400.7%**
Loans							
Beach Nourishment	3,975,000	-	-	-	700,977	700,977	N/A
Loans	**3,975,000**	**-**	**-**	**-**	**700,977**	**700,977**	**N/A**
Transfer In							
Beach Nourishment	497,923	-	206,279	206,279	30,000	30,000	N/A
Miscellaneous	142,220	120,000	129,265	9,265	100,000	(20,000)	-16.7%
Total Transfer In	**640,143**	**120,000**	**335,544**	**215,544**	**130,000**	**10,000**	**8.3%**
Total Funding	**4,625,549**	**212,470**	**335,544**	**123,074**	**4,992,813**	**4,780,343**	**2249.9%**
EXPENDITURES							
Expenditures							
Beach Nourishment	4,483,329	92,470	210,251	(117,781)	4,892,813	4,800,343	5191.2%
Miscellaneous	142,220	120,000	129,265	(9,265)	100,000	(20,000)	-16.7%
Total Expenditures	**4,625,549**	**212,470**	**339,516**	**(127,046)**	**4,992,813**	**4,780,343**	**2249.9%**
Total Expenditures	**4,625,549**	**212,470**	**339,516**	**(127,046)**	**4,992,813**	**4,780,343**	**2249.9%**
Funding Over/(Under) Expend.	**$ -**	**$ -**	**$ (3,972)**	**$ (3,972)**	**$ -**	**$ -**	**N/A**

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Water Fund - Operations

Town of Hillsboro Beach
Fiscal Year 2025 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 add new VFD's on well motors. (**Eaton Electrical Study Pending**)
- Ford F250 Truck 172 is in need of replacement with new truck.
- Filter media needs replenishing in all four filters.
- Increase annual boot allowance to $200 for all water dept employees.

Current Year Highlights

- Neptune & Zenner meters are compatible with touch read system easing Sensus problems.
- 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.
- Lime Skid at water plant was completely refurbished.
- Chlorine Skid at water plant was refurbished.
- Replaced meters for well 3 & 4 to remain in compliance with SFWMD.
- Spiractor uninterrupted annual water treatment trial was successful!!!
- Preliminary designing for water storage tank with CGA started.
- Security Gate at water plant was refurbished with new keypad controller. (**Pending**)

Next Year Goals

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

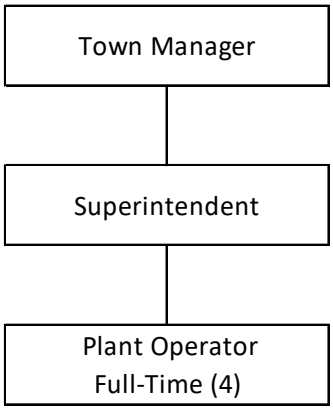
Town of Hillsboro Beach
Fiscal Year 2025 Budget

Water Department

Positions

Position	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Full-Time					
Superintendent	1	1	1	1	1
Plant Operator	4	4	3	3	3
Distribution Operator – Level 3	0	0	1	1	1
Total – Full-Time	**5**	**5**	**5**	**5**	**5**
Part-Time					
Plant Operator	1	0	0	0	0
Total – Part-Time	1	0	0	0	0
Total	**6**	**5**	**5**	**5**	**5**

Organizational Chart



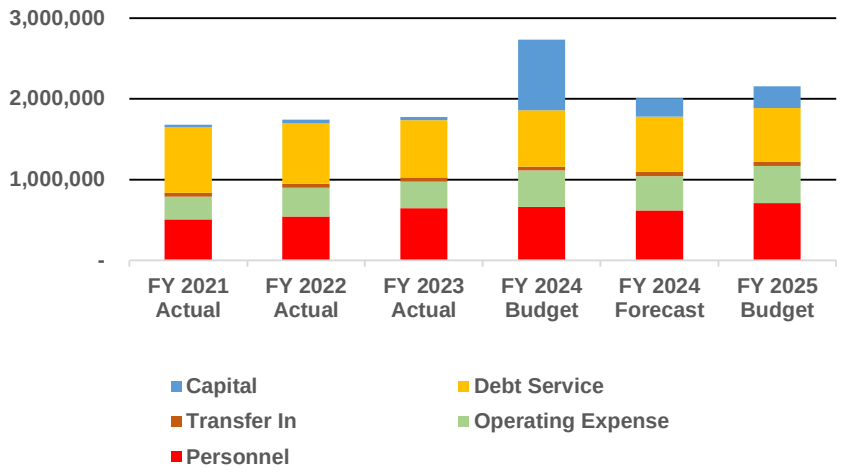
Town of Hillsboro Beach
Fiscal Year 2025 Budget

Water Department

Five-Year History Summary

	Historical Data			FY 2024		FY 2025
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	Annual Budget	Forecast	Annual Budget
Personnel Expenses	$504,847	$538,989	$645,880	$661,830	$619,445	$708,121
Operating Expenses	281,398	356,879	328,593	448,993	423,968	459,518
Transfers Out	50,000	50,000	50,000	50,000	50,000	50,000
Debt Service Expenses *	810,305	748,990	708,149	697,618	683,006	668,393
Total Before Capital	**1,646,550**	**1,694,858**	**1,732,622**	**1,858,440**	**1,776,419**	**1,886,032**
Capital **	31,371	45,237	40,701	875,000	230,849	270,000
Total	**$1,677,921**	**$1,740,095**	**$1,773,323**	**$2,733,440**	**2,007,268**	**$2,156,032**

* Debt Service expenses recorded in separate Debt Service Fund.
** Capital recorded in Water Capital Improvement Program Fund.



Town of Hillsboro Beach
Fiscal Year 2025 Budget

Water Fund - Operations
(Budget Summary)

Description	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Fav / (Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
FUNDING						
Revenue	$ 1,450,990	$ 1,528,195	$ 77,205	$ 1,540,411	$ 89,421	6.2%
Use / (Add To) Fund Balance	-	(144,613)	(144,613)	26,396	26,396	N/A
Total Funding	**1,450,990**	**1,383,582**	**(67,408)**	**1,566,807**	**115,817**	**8.0%**
EXPENDITURES						
Personnel Expense	661,830	619,445	42,385	708,121	46,291	7.0%
Operating Expense	448,992	423,968	25,024	459,518	10,526	2.3%
Transfer Out	340,168	340,168	-	399,168	59,000	17.3%
Total Expenditures	**1,450,990**	**1,383,582**	67,408	**1,566,807**	**115,817**	**8.0%**
AVAILABLE FUND BALANCE						
Opening Balance	**1,956,136**	**1,956,136**	**-**	**2,100,749**	**144,613**	**7.4%**
(Use) / Add To Fund Balance	-	144,613	144,613	(26,396)	(26,396)	N/A
Closing Balance	**$ 1,956,136**	**$ 2,100,749**	**$ 144,613**	**$ 2,074,353**	**$ 118,217**	**6.0%**
Closing Bal % Of Total Exp	**134.8%**	**151.8%**	**17.0%**	**132.4%**	**-2%**	**N/A**

Town of Hillsboro Beach
Fiscal Year 2025 Budget

Water Fund - Operations
(Budget Details)

Description	FY 2023 Actual	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Variance Fav/(Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
FUNDING							
Revenue							
Base Water Fees	$ 472,260	$ 472,300	$ 491,760	$ 19,460	$ 491,760	$ 19,460	4.1%
Usage Water Fees	881,798	907,946	907,343	(603)	916,417	8,471	0.9%
Water Service Revenue	**1,354,058**	**1,380,246**	**1,399,104**	**18,858**	**1,408,177**	**27,931**	**2.0%**
WATER MISCELLANEOUS							
Miscellaneous Revenues	7,079	7,500	5,892	(1,608)	7,500	-	0.0%
T-Mobile Cell Tower	33,747	37,244	37,244	-	38,734	1,490	4.0%
Hillsboro Inlet	6,000	6,000	6,000	-	6,000	-	0.0%
Interest	32,946	25,000	79,956	54,956	80,000	55,000	220.0%
Net Incr / (Decr) In FMV-Invest	32,249	(5,000)	-	5,000	-	5,000	-100.0%
Total Other Revenue	**112,020**	**70,744**	**129,091**	**58,347**	**132,234**	**61,490**	**86.9%**
						-	
Total Revenue	**1,466,077**	**1,450,990**	**1,528,195**	**77,205**	**1,540,411**	**89,421**	**6.2%**
Use / (Add To) Net Assets	**-**	**-**	**(144,613)**	**(144,613)**	**26,396**	**26,396**	**N/A**
Total Funding	**1,466,077**	**1,450,990**	**1,383,582**	**(67,408)**	**1,566,807**	**115,817**	**8.0%**
EXPENSES							
Expense							
Personal Services							
Salaries	378,188	402,534	386,930	15,604	427,893	25,359	6.3%
Overtime	22,641	30,000	33,053	(3,053)	30,000	-	0.0%
Sick Leave Cash Out	15,792	13,069	12,561	508	13,069	(1)	0.0%
Longevity Pay	-	1,556	-	1,556	1,634	78	5.0%
Vacation Leave Cash Out	17,612	16,119	15,929	190	16,119	0	0.0%
FICA	32,119	35,441	33,940	1,501	37,387	1,946	5.5%
Florida Retirement System	105,904	71,749	66,056	5,693	76,023	4,274	6.0%
Health and Life Insurance	61,460	73,880	61,267	12,613	84,737	10,857	14.7%
Workers' Comp Insurance	12,163	16,982	9,709	7,273	20,760	3,778	22.2%
Unemployment Compensation	-	500	-	500	500	-	0.0%
Total Personal Services	**645,880**	**661,830**	**619,445**	**42,385**	**708,121**	**46,291**	**7.0%**

Town of Hillsboro Beach
Fiscal Year 2025 Budget

Water Fund - Operations
(Budget Details)

Description	FY 2023 Actual	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Variance Fav/(Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
Operating Expenses							
Audit Services	15,369	16,500	16,500	-	16,500	-	0.0%
Contracts - Other Services	-	750	750	-	750	-	0.0%
Postage	479	1,000	500	500	1,000	-	0.0%
Telephone Service	8,205	8,500	7,891	609	8,500	-	0.0%
Electricity	66,243	74,663	68,244	6,419	70,000	(4,663)	-6.2%
Liability and Property Insurance	48,010	98,419	93,138	5,281	116,423	18,004	18.3%
Maint - Distribution System	6,195	7,500	7,500	-	7,500	-	0.0%
Maint - Bldgs / Grounds	14,967	15,000	15,000	-	15,000	-	0.0%
Maint - SCADA system	-	10,000	10,000	-	10,000	-	0.0%
Repair & Maint - Equip	28,466	32,000	32,000	-	32,000	-	0.0%
Tools and Equipment	28	1,000	1,000	-	1,000	-	0.0%
Advertising	-	1,000	1,000	-	1,000	-	0.0%
Licenses & Permits	2,778	5,400	5,400	-	5,400	-	0.0%
Office Supplies	690	1,500	1,500	-	1,500	-	0.0%
Computer Expense	4,756	6,500	6,500	-	6,500	-	0.0%
Uniform Supplies	8,662	7,100	7,100	-	6,500	(600)	-8.5%
Fuel and Oil	4,842	6,500	6,500	-	6,500	-	0.0%
Sand Change	7,473	13,000	13,000	-	13,000	-	0.0%
Chemicals - Water Treatment	102,926	116,000	116,000	-	116,000	-	0.0%
Lab Test Analysis & Supplies	5,826	11,800	11,800	-	11,800	-	0.0%
Subscriptions and Memberships	2,678	2,645	2,645	-	2,645	-	0.0%
Contingency	-	12,215	-	12,215	10,000	(2,215)	-18.1%
Total Operating Expenses	**328,593**	**448,992**	**423,968**	**25,024**	**459,518**	**10,526**	**2.3%**
Net Operating Income	**491,605**	**1,110,822**	**1,043,414**	**17,361**	**1,167,639**	**56,817**	**5.1%**
Non-Operating Expense							
Disposition of Fixed Assets	20,667	-	-	-	-	-	N/A
Bad Debt Expense	8,783	-	-	-	-	-	N/A
Non Operating Expenses	**29,449**	**-**	**-**	**-**	**-**	**-**	**N/A**
Total Expenses Before Trf. Out	**1,003,922**	**1,110,822**	**1,043,414**	**67,408**	**1,167,639**	**56,817**	**5.1%**
Transfer Out							
To General Fund	50,000	50,000	50,000	-	50,000	-	0.0%
To Water Debt Service	145,084	290,168	290,168	-	290,168	-	0.0%
To Water CIP	-	-	-	-	59,000	59,000	N/A
Total Transfer Out	**195,084**	**340,168**	**340,168**	**-**	**399,168**	**59,000**	**17.3%**
Total Expenses	**1,199,006**	**1,450,990**	**1,383,582**	**67,408**	**1,566,807**	**115,817**	**8.0%**
Funding Over/(Under) Exp	**$ 267,071**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**

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Water Fund - Debt Service

Town of Hillsboro Beach
Fiscal Year 2025 Budget

Water Fund - Debt Service
(Budget Summary)

Description	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Fav / (Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
FUNDING						
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	45,690	(15,060)	31,077	(29,673)	-48.8%
Total Funding	**697,618**	**683,005**	(14,613)	**668,393**	**(29,225)**	**-4.2%**
EXPENSES						
Expense	697,618	683,006	14,612	668,393	(29,225)	-4.2%
Total Expenses	**697,618**	**683,006**	14,612	**668,393**	**(29,225)**	**-4.2%**
AVAILABLE FUND BALANCE						
Opening Balance	**822,646**	**822,646**	**-**	**776,956**	**(45,690)**	**-5.6%**
(Use) / Add To Fund Balance	(60,750)	(45,690)	15,060	(31,077)	29,673	N/A
Closing Balance	**$ 761,896**	**$ 776,956**	**$ 15,060**	**$ 745,880**	**$ (16,016)**	**-2.1%**

Town of Hillsboro Beach
Fiscal Year 2025 Budget

Water Fund - Debt Service
(Budget Details)

Description	FY 2023 Actual	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Variance Fav/(Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
Water Plant Renovation Loan							
FUNDING							
Transfer From Water Fund	$ 145,084	$ 290,168	$ 290,168	$ -	$ 290,168	$ -	0.0%
Total Funding	**145,084**	**290,168**	**290,168**	**-**	**290,168**	**-**	**0.0%**
EXPENSES							
Principal Payments	224,055	224,055	229,510	(5,455)	229,510	5,455	2.4%
Interest Payments	65,894	66,113	60,659	5,454	60,658	(5,455)	-8.3%
Total Debt Service	**289,949**	**290,168**	**290,168**	**(0)**	**290,168**	**-**	**0.0%**
Funding Over/(Under) Expenses	**$ (144,865)**	**$ -**	**$ (0)**	**$ (0)**	**$ -**	**$ -**	**N/A**
Water Main Renovation Loan							
FUNDING							
Revenue							
Water Surcharge	$ 347,138	$ 346,700	$ 347,148	$ 448	$ 347,148	$ 448	0.1%
Total Revenue	**347,138**	**346,700**	**347,148**	**448**	**347,148**	**448**	**0.1%**
Use Of / (Add To) Fund Balance	**71,062**	**60,750**	**45,690**	**(15,060)**	**31,077**	**(29,673)**	**-48.8%**
Total Funding	**418,200**	**407,450**	**392,837**	**(14,613)**	**378,225**	**(29,225)**	**-7.2%**
EXPENSES							
Principal Payments	350,862	341,294	352,259	(10,965)	324,415	(16,879)	-4.9%
Interest Payments	67,338	66,156	40,578	25,578	53,809	(12,347)	-18.7%
Total Debt Service	**418,200**	**407,450**	**392,837**	**14,613**	**378,225**	**(29,225)**	**-7.2%**
Funding Over/(Under) Expenses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**

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Water Fund - Capital Improvement Program

Town of Hillsboro Beach
Fiscal Year 2025 Budget

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

Description	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Fav / (Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
FUNDING						
Revenue	$ 875,000	$ -	$ (875,000)	$ -	$ (875,000)	-100.0%
Loans	-	-	-	650,000	650,000	N/A
Transfer In	-	-	-	59,000	59,000	N/A
Use / (Add To) Fund Balance	-	230,849	230,849	561,000	561,000	N/A
Total Funding	**875,000**	**230,849**	**(644,151)**	**1,270,000**	**395,000**	**45.1%**
EXPENSES						
Expenses	875,000	230,849	644,151	1,270,000	395,000	45.1%
Total Expenses	**875,000**	**230,849**	**644,151**	**1,270,000**	**395,000**	**45.1%**
AVAILABLE FUND BALANCE						
Opening Balance	**848,314**	**848,314**	**-**	**617,465**	**(230,849)**	**-27.2%**
(Use) / Add To Fund Balance	-	(230,849)	(230,849)	(561,000)	(561,000)	N/A
Closing Balance	**$ 848,314**	**$ 617,465**	**$ (230,849)**	**$ 56,465**	**$ (791,849)**	**-93.3%**

Town of Hillsboro Beach
Fiscal Year 2025 Budget

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

Description	FY 2023 Actual	FY 2024 Annual Budget	FY 2024 Forecast	FY 2024 Variance Fav/(Unfav)	FY 2025 Annual Budget	FY 2025 Incr. Over Budget	FY 2025 % Incr. Budget
FUNDING							
Revenue							
Grant Revenue	$ -	$ 875,000	$ -	$ (875,000)	$ -	$ (875,000)	-100.0%
Total Revenue	**-**	**875,000**	**-**	**(875,000)**	**-**	**(875,000)**	**-100.0%**
Loans							
Distribution System	-	-	-	-	650,000	650,000	N/A
Loans	**-**	**-**	**-**	**-**	**650,000**	**650,000**	**N/A**
Transfer From Water Fund	**-**	**-**	**-**	**-**	**59,000**	**59,000**	**N/A**
Use Of / (Add To) Fund Balance	**40,701**	**-**	**230,849**	**230,849**	**561,000**	**561,000**	**N/A**
Total Funding	**40,701**	**875,000**	**230,849**	**(644,151)**	**1,270,000**	**395,000**	**45.1%**
EXPENSES							
Well Rehabilitation	-	300,000	-	300,000	-	(300,000)	-100.0%
Storage Tank	-	350,000	75,000	275,000	1,075,000	725,000	207.1%
Total Plant Project	**-**	**650,000**	**75,000**	**575,000**	**1,075,000**	**425,000**	**65.4%**
Repair & Renewal	36,281	65,000	125,849	(60,849)	65,000	-	0.0%
Truck	-	80,000	-	80,000	100,000	20,000	25.0%
Perimeter Fence	-	30,000	30,000	-	30,000	-	0.0%
A1A Design/Relocation	4,420	-	-	-	-	-	N/A
Water Main Relocation	-	50,000	-	50,000	-	(50,000)	-100.0%
Total Expenses	**40,701**	**875,000**	**230,849**	**644,151**	**1,270,000**	**395,000**	**45.1%**
Funding Over/(Under) Exp	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**

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General Fund - Capital Improvement Program (5 Years)

Town of Hillsboro Beach
Fiscal Year 2025 Budget

General Fund - Five Year Capital Improvement Program (CIP)

Description	FY2024 Forecast	Five Year Plan FY2025	FY2026	FY2027	FY2028	FY2029	Total
Funding							
Revenue							
Grant Revenue	$ -	$ 4,161,836	$ 74,719	$ 114,625	$ 2,342,500	$ 5,000	$ 6,698,680
Contributions	-	-	2,250,000	2,250,000	-	-	4,500,000
Total Revenue	**-**	**4,161,836**	**2,324,719**	**2,364,625**	**2,342,500**	**5,000**	**11,198,680**
Loans							
Bank Loan	-	700,977	-	3,750,000	2,342,500	-	6,793,477
Loans	**-**	**700,977**	**-**	**3,750,000**	**2,342,500**	**-**	**6,793,477**
Transfer From General Fund	**335,544**	**130,000**	**233,531**	**606,375**	**-**	**5,000**	**974,906**
Total Funding	**335,544**	**4,992,813**	**2,558,250**	**6,721,000**	**4,685,000**	**10,000**	**18,967,063**
Expenditures							
Beach							
Beach Engineering - Physical Monitoring	75,000	62,500	-	-	-	-	62,500
Beach Engineering - Biological Monitoring	-	50,000	-	-	-	-	50,000
Beach Engineering/Permitting - 2027 project	-	125,000	-	-	-	-	125,000
Intergov. Coordination & Program Support	12,000	25,000	-	-	-	-	25,000
Contingency Tasks	-	12,500	-	-	-	-	12,500
Beach Engineering (Dorian)	28,633	269,937	8,250	11,000	-	-	289,187
Beach Nourishment (Dorian)	82,250	4,337,876	-	-	-	-	4,337,876
Beach Tilling / Scarp Removal	8,396	10,000	10,000	10,000	10,000	10,000	50,000
Hillsboro Inlet Terminal Jetty (Engineering)	-	-	125,000	200,000	175,000	-	500,000
Hillsboro Inlet Terminal Jetty (Construction)	-	-	-	-	4,500,000	-	4,500,000
Total Beach	**206,279**	**4,892,813**	**143,250**	**221,000**	**4,685,000**	**10,000**	**9,952,063**
Other Projects / Purchases							
Underground Utility Project	-	-	2,250,000	6,000,000	-	-	8,250,000
Police Car	79,265	75,000	100,000	-	-	-	175,000
Commission Chambers - MODs	50,000	-	-	500,000	-	-	500,000
Boccie Court	-	25,000	-	-	-	-	25,000
Roof - Police Building	-	-	65,000	-	-	-	65,000
Total Other Projects / Purchases	**129,265**	**100,000**	**2,415,000**	**6,500,000**	**-**	**-**	**9,015,000**
Total Expenditures	**$ 335,544**	**$ 4,992,813**	**$ 2,558,250**	**$ 6,721,000**	**$ 4,685,000**	**$ 10,000**	**$18,967,063**

Town of Hillsboro Beach
Fiscal Year 2025 Budget

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

Name:	**Beach Engineering –Physical Monitoring**
Amount:	$62,500 (Engineering)
Fiscal Year:	FY 2025
Description:	Post-monitoring compliance - Physical
Funding Source:	50% reimbursable from FDEP / 50% from Loan.

Name:	**Beach Engineering – Biological Monitoring**
Amount:	$50,000 (Engineering)
Fiscal Year:	FY 2025
Description:	Post-monitoring compliance - Biological
Funding Source:	50% reimbursable from FDEP / 50% from Loan

Name:	**Beach Engineering/Permitting - 2027 project**
Amount:	$125,000 (Engineering)
Fiscal Year:	FY 2025
Description:	Work for next Settlement Agreement Project 2027/2028
Funding Source:	50% reimbursable from FDEP / 50% from Loan

Name:	**Intergovernmental Coordination & Program Support**
Amount:	$25,000 (Engineering)
Fiscal Year:	FY 2025
Description:	Coordinate with Hillsboro Inlet District & Boca Raton; 2025 LGFR assistance; and Storm Support.
Funding Source:	General Fund

Name:	**Contingency Tasks**
Amount:	$12,500 (Engineering)
Fiscal Year:	FY 2025
Description:	Additional unforeseen coastal tasks
Funding Source:	50% reimbursable from FDEP / 50% from Loan

Town of Hillsboro Beach
Fiscal Year 2025 Budget

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

Name:	**Beach Nourishment (Dorian)**
Amount:	$289,187 (Engineering)
Fiscal Year:	FY 2025 - $269,937 / FY 2026 - $8,250 / FY 2027 – $11,000
Description:	Dorian Beach Mitigation project.
Amount:	$4,337,876 (Construction)
Fiscal Year:	FY 2025
Description:	Dorian Beach Mitigation project.
Funding Source:	FEMA – 75% / FDEM – 12.5% / Bank Loan – 12.5%.

Name:	**Beach Tilling / Scarp Removal**
Amount:	$10,000 per year
Fiscal Year:	FY 2025 – FY 2029
Description:	Annual Tilling and Scarp Removal
Funding Source:	50% reimbursable from FDEP / 50% from General Fund

Name:	**Hillsboro Inlet Terminal Jetty**
Amount:	$500,000 (Engineering)
Fiscal Year:	FY 2026 - $125,000 / FY 2027 - $200,000 / FY 2028 – $175,000
Description:	Engineering for Terminal Jetty project
Amount:	$4,500,000 (Construction)
Fiscal Year:	FY 2028
Description:	Construction of Terminal Jetty
Funding Source:	General Fund / Bank Loan

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

Town of Hillsboro Beach
Fiscal Year 2025 Budget

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

Name:	**Police Car & Equipment**
Amount:	$175,000
Fiscal Year:	FY 2025 ($75 ,000), FY 2026 ($100,000)
Description:	Replacement vehicles
Funding Source:	General Fund

Name:	**Commission Chambers - Modifications**
Amount:	$500,000
Fiscal Year:	FY 2027
Description:	Modifications to Town Commission Chambers
Funding Source:	General Fund

Name:	**Bocce Ball Court**
Amount:	$25,000
Fiscal Year:	FY 2025
Description:	Construction of Bocce Ball Court
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

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Water Fund - Capital Improvement Program (5 Years)

Town of Hillsboro Beach
Fiscal Year 2025 Budget

Water Fund - Five Year Capital Improvement Program (CIP)

Description	FY2024 Forecast	Five Year Plan FY2025	FY2026	FY2027	FY2028	FY2029	Total
FUNDING							
Revenue							
Grant Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Loans							
State - Plant Expansion	$ -	$ 650,000	$ 100,000	$ 200,000	$ 100,000	$ -	$1,050,000
Total Loans	**-**	**650,000**	**100,000**	**200,000**	**100,000**	**-**	**1,050,000**
Water Fund Transfer In	**-**	**59,000**	**95,000**	**95,000**	**95,000**	**95,000**	**439,000**
Use Of / (Add To) Fund Balance	**230,849**	**561,000**	**-**	**-**	**-**	**-**	**561,000**
Total Funding	**230,849**	**1,270,000**	**195,000**	**295,000**	**195,000**	**95,000**	**2,050,000**
EXPENSES							
Well Rehab	-	-	-	100,000	100,000	-	200,000
Storage Reservoir	75,000	1,075,000	-	-	-	-	1,075,000
Total	**75,000**	**1,075,000**	**-**	**100,000**	**100,000**	**-**	**1,275,000**
Repair & Renewal	125,849	65,000	65,000	65,000	65,000	65,000	325,000
Truck	-	100,000	-	-	-	-	100,000
Perimeter Fence Rehab	30,000	30,000	30,000	30,000	30,000	30,000	150,000
Water Main Relocation	-	-	100,000	100,000	-	-	200,000
Total Expenses	**$ 230,849**	**$1,270,000**	**$ 195,000**	**$ 295,000**	**$ 195,000**	**$ 95,000**	**$2,050,000**

Town of Hillsboro Beach
Fiscal Year 2025 Budget

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

Name:	**Well Rehabilitation**
Amount:	$200,000
Fiscal Year:	FY 2027 - $100,000 / FY 2028 - $100,000
Description:	Well #1 is currently in standby mode since its pumping capacity is insufficient to independently meet Town needs and currently can't be used in parallel with the other wells. A study will be done to evaluate the hydrogeological conditions to ensure the availability of a sufficient underground water supply and, assuming adequacy, the pumping infrastructure will be upgraded to permit Well #1 to operate in a standalone mode. Additionally, the pump motors for Wells #3 and #4 will be modified to permit parallel pumping operations. This will provide redundancy to Well #3 which currently is the primary source of water to the Town.
Funding Source:	Grant/Loan Revenue

Name:	**Storage Reservoir – Finished Water**
Amount:	$1,075,000
Fiscal Year:	FY 2025
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/Loan Revenue

Name:	**Repair & Renewal**
Amount:	$65,000 per year – Five Years
Fiscal Year:	FY 2025 – FY 2029
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 2025 Budget

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

Name:	**Truck**
Amount:	$100,000
Fiscal Year:	FY 2025
Description:	Replacement of vehicles.
Funding Source:	Grant Revenue / Water Fund

Name:	**Perimeter Fence**
Amount:	$30,000 Per Year
Fiscal Year:	FY 2025 – FY 2029
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:	Grant Revenue / Water Fund

Name:	**Water Main Relocation – NE 36th Street Bridge**
Amount:	$200,000
Fiscal Year:	FY 2026 - $100,000; FY 2027 - $100,000
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:	Grant/Loan Revenue

Debt Service Schedule

Town of Hillsboro Beach
Fiscal Year 2025 Budget

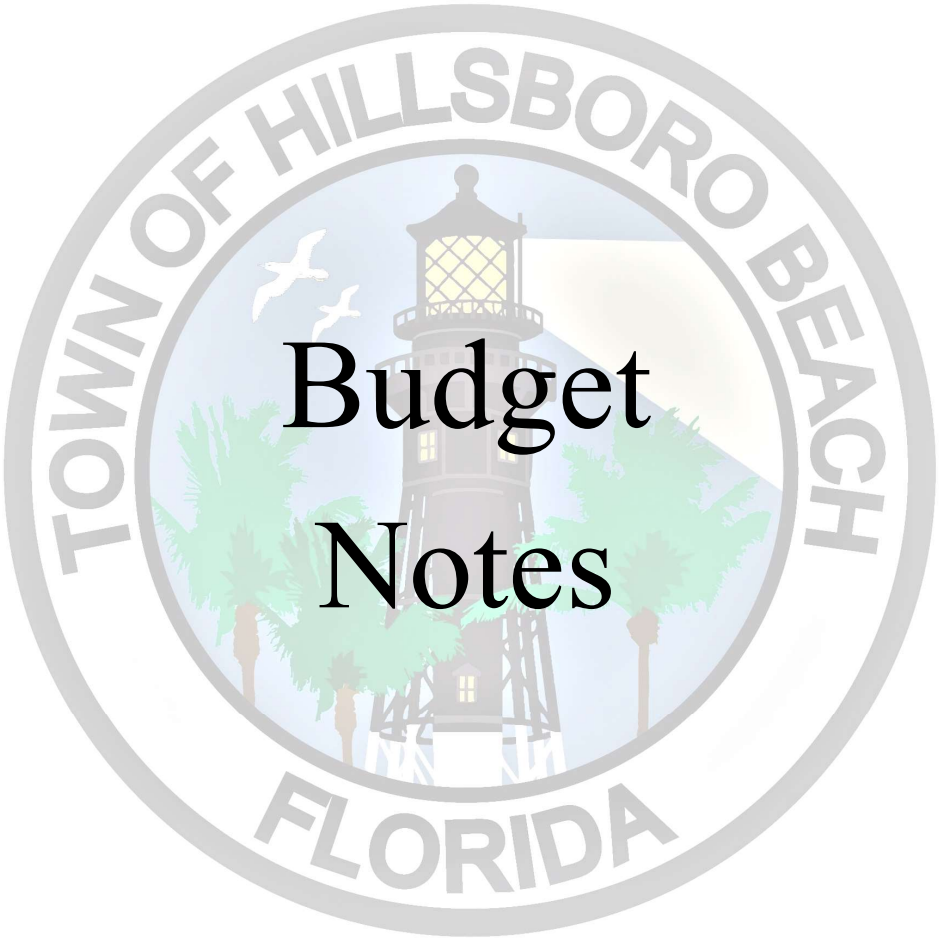
Debt Service Schedule

	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Beyond
Beach Renourishment Loan (1)								
Principal	403,472	557,286	289,784	289,784	289,784	144,892	-	-
Interest	148,961	106,203	42,287	29,275	16,264	3,253	-	-
Total	**552,433**	**663,489**	**332,070**	**319,059**	**306,048**	**148,145**	**-**	**-**
Water Plant								
Principal	229,510	235,098	240,821	246,684	252,691	258,842	265,144	834,797
Interest	60,659	55,071	49,347	43,484	37,478	31,326	25,024	35,708
Total	**290,168**	**290,168**	**290,168**	**290,168**	**290,168**	**290,168**	**290,168**	**870,505**
Water Distribution System								
Principal	352,259	324,415	327,929	331,480	335,069	338,698	342,366	3,063,275
Interest	40,578	53,809	50,296	46,745	43,155	39,527	35,859	150,985
Total	**392,837**	**378,225**	**378,225**	**378,225**	**378,225**	**378,225**	**378,225**	**3,214,260**
Combined Debt Service								
Principal	985,240	1,116,799	858,533	867,948	877,544	742,432	607,510	3,898,072
Interest	250,198	215,084	141,930	119,504	96,897	74,106	60,883	186,693
Total	**$1,235,438**	**$1,331,882**	**$1,000,463**	**$ 987,452**	**$ 974,441**	**$ 816,538**	**$ 668,393**	**$ 4,084,765**

Note 1 - Assumes grant reimbursement from FDEP no later than 03/31/2025.

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	$5,063,231	$3,975,000
Total Payments Remaining:	$2,901,684	$5,483,608	$43,119,452
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)**



Budget Notes

Town of Hillsboro Beach
FY 2025 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		6,726,434
		Account Total:	**$6,726,434**
Tax Receipts - Discounts			
Broward County Tax Collector	Early payment discounts and Value Board Adjustment adjustments		(245,515)
		Account Total:	**($245,515)**
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		295,000
		Account Total:	**$295,000**
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		$66,000
		Account Total:	**$66,000**
Alcoholic Beverage License			
State Dept of Revenue	Town's share of State Alcoholic License fees		$1,273
		Account Total:	**$1,273**
Half-Cent Sales Tax			
State Dept of Revenue	Town's share of State Sales Tax		$166,000
		Account Total:	**$166,000**
FINES AND FORFEITURES			
Fines			
Broward County Courts	Town's share of local traffic ticket fines		$2,000
		Account Total:	**$2,000**
Seizures and Forfeitures			
Various Agencies	Town's share of seizures resulting from criminal prosecutions		$50
		Account Total:	**$50**

Town of Hillsboro Beach
FY 2025 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		$250,000
		Account Total:	**$250,000**
Net Incr (Decr) In Fair Market Value Investments			
Investment Portfolio	Bookkeeping adjustment to reflect current market value of debt securities in investment portfolio resulting from rising interest rates		($5,000)
		Account Total:	**($5,000)**
Interest Income - Property Tax Collector			
Broward County	Interest earned on collected property tax before distribution to Town		$100
		Account Total:	**$100**
TRANSFER IN			
Water Fund - Operations			
Water Fund	Payment to General Fund for general and administrative services		$50,000
		Account Total:	**$50,000**
USE OF / (ADDITION TO) FUND BALANCE			
Use of / (Addition to) Fund Balance			
Available Gen Fund Reserves	Use of General Fund Available Reserves for one-time purpose to fund beach loan P&I payments as well as CIP projects.		$431,451
		Account Total:	**$431,451**

Town of Hillsboro Beach
FY 2025 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.		$50,000
		Account Total:	**$50,000**
Salaries			
Payroll	Base compensation for the regular work week.		$2,397,253
		Account Total:	**$2,397,253**
Car Allowance			
Payroll	Town Commission and Manager compensation for extensive use of personal vehicle to conduct Town business.		$55,200
		Account Total:	**$55,200**
Paid Holidays			
Payroll	Compensation to Police officers related to working on holidays		$60,396
		Account Total:	**$60,396**
Overtime			
Payroll	Compensation for non-exempt employees working in excess of normal work week		$98,000
		Account Total:	**$98,000**
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		$204,035
		Account Total:	**$204,035**
Florida Retirement System			
FRS	Pension plan payments to the Florida Retirement System		$729,432
		Account Total:	**$729,432**

Town of Hillsboro Beach
FY 2025 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	$681,137
	Account Total:	**$681,137**
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	$1,002
	Account Total:	**$1,002**
Workers Compensation Insurance		
TBD	Insurance to cover work-related injuries, medical expense and lost income	$85,333
	Account Total:	**$85,333**
Unemployment Compensation		
State of Florida	Payment to fund State unemployment compensation payments	$1,250
	Account Total:	**$1,250**

Town of Hillsboro Beach
FY 2025 Budget Notes
General Fund - Town Commission Department

Account Name / Vendor Name	Description / Purpose		Budgeted Amount
OPERATING EXPENSES			
Election Fees			
County Supervisor of Elections	Supervisory fees for conducting Town election		$3,500
		Account Total:	**$3,500**
Conferences / Seminars			
Various	2 commissioners to attend Florida League of Cities		$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		$3,250
		Account Total:	**$5,000**
Mayor / Commission Expense			
Various	Miscellaneous expenses for Commission.		$7,500
		Account Total:	**$7,500**

Town of Hillsboro Beach
FY 2025 Budget Notes
General Fund - Town Manager Department

Account Name / Vendor Name	Description / Purpose		Budgeted Amount
OPERATING EXPENSES			
Town Attorney			
Goren, Cherof, Doody & Ezrol, P.A.	Provide legal guidance in support of all Town activities		$70,000
		Account Total:	**$70,000**
Professional Services - IT Services			
Node0	Monthly Fee		$16,500
TBD	Other		$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		$5,500
		Account Total:	**$5,500**

Town of Hillsboro Beach
FY 2025 Budget Notes
General Fund - Town Clerk Department

Account Name / Vendor Name	Description / Purpose		Budgeted Amount
OPERATING EXPENSES			
Coding Ordinances			
MuniCode	Inserting Town ordinances into Town Code of Ordinances		$1,805
	Annual Renewal		$1,434
		Account Total:	**$3,239**
Professional Service - Digitizing records			
TBD	Scanning Town records		$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		$12,618
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:	**$31,342**
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 2025 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**
OPERATING EXPENSES			
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 2025 Budget Notes
General Fund - Police Department

Account Name / Vendor Name	Description / Purpose		Budgeted Amount
OPERATING EXPENSES			
Contracts - Other Services			
Eventide	Digital Recording system maintenance		$601
Quality Recording	Digital Recording software updates and maintenance		$1,692
Everbridge, Inc.	Nixle Engage		$2,750
PowerDMS	Annual license - Online reporting, tracking and management system used for policies, report generation and instructions		$4,170
PowerDMS	Planit Police scheduling contract		$2,560
USA Software	Annual license - Online report writing		$4,688
Motorola Vigilant	Annual license - License plate recognition		$1,050
Motorola	CAD updates		$524
Dataworks Plus	Annual license - Falcon		$200
Fire Master Protection	Fire extinguisher inspections		$500
Insight Public Sector	Annual license - Air card related		$200
Commercial International	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
Leeds/Weatherby/Power Plus	Investigative Tool Pawn Shop		$2,714
TBD	Other		$3,167
		Account Total:	**$28,684**
Town Attorney			
Goren, Cherof, Doody & Ezrol, P.A.	Labor and other legal issues.		$20,000
		Account Total:	**$20,000**
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		$6,900
		Account Total:	**$6,900**
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 2025 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		$52,119
FMIT	Storage tank insurance		$1,748
		Account Total:	**$53,866**
Building Repairs & Maintenance			
Various	Police building various repairs and maintenance		$10,000
		Account Total:	**$10,000**
Auto Repairs and Maintenance			
Various	Various vehicle repair and maintenance		$25,000
		Account Total:	**$25,000**
Boat Repairs and Maintenance			
Various	Various boat repair and maintenance		$40,000
		Account Total:	**$40,000**
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		$2,700
Google	Website charges		$7,300
		Account Total:	**$10,000**
Physical Examinations			
Various	Officer physical examinations		$2,500
		Account Total:	**$2,500**

Town of Hillsboro Beach
FY 2025 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
Protective PPE (Facilities)	Personal Protective Equipment for building.		$2,500
Protective PPE	Personal Protective Equipment required for Police Officers.		$2,500
		Account Total:	**$15,000**
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 (4)		$480
FL Police Chief Assoc.	Membership fees (2)		$345
Int. Assoc of Police Chiefs	Membership fees (1)		$425
FL Police Accreditation Coalition	Membership fees		$210
Broward County Police Chiefs	Membership fees (8)		$1,125
SE FL Crime Prevention Assoc.	Membership fees		$50
Broward County	Hazard Material License Renewal		$180
Adobe	Monthly subscription		$2,446
Other			$1,339
		Account Total:	**$6,600**
Education& Training			
Various training sites	Various professional training opportunities		$20,000
		Account Total:	**$20,000**

Town of Hillsboro Beach
FY 2025 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		$3,700
Comcast	Internet Service Provider		$2,500
Various	Other		$1,000
		Account Total:	**$7,200**
Liability and Property Insurance			
FMIT	Town Hall general liability and property insurance		$51,892
FMIT	Storage tank insurance - Town Hall / Police building generator		$2,208
		Account Total:	**$54,100**
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 2025 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**
Town Events			
TBD	Holiday decorations		$20,000
TBD	Other Town Events		$15,000
		Account Total:	**$35,000**
Air Conditioning Maintenance Contract			
Palm Air	Maintenance contract and repairs		$4,000
		Account Total:	**$4,000**

Town of Hillsboro Beach
FY 2025 Budget Notes
General Fund - Other Department

Account Name / Vendor Name	Description / Purpose		Budgeted Amount
OPERATING EXPENSES			
FINANCE			
Audit Services			
TBD	Standard Audit - 50%-50% Split		$14,000
TBD	Federal Single Audit (FEMA project)		$4,000
TBD	GASB 45 Report - 80%-20% Split		$2,000
		Account Total:	**$20,000**
Accounting / Financial Services			
Inframark	Accounting, Financial and Assessment Services		$105,679
		Account Total:	**$105,679**
Investment Services			
BB&T	Investment account - Custodial services		$3,600
Cumberland Advisors, Inc.	Investment account - Investment management services		$8,500
		Account Total:	**$12,100**
FIRE RESCUE			
Fire Service Agreement			
Deerfield Beach BSO	Annual service agreement - Operations		$1,029,964
		Account Total:	**$1,029,964**
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		$424,686
		Account Total:	**$424,686**
County Contribution			
Broward County	Pro Rata Share - Solid Waste Disposal & Recyclable Material		$2,412
		Account Total:	**$2,412**

Town of Hillsboro Beach
FY 2025 Budget Notes
General Fund - Other Department

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
BEACH MANAGEMENT		
Beach Salvage (Boat Removal)		
TBD	Removal of washed-up boats	$2,000
	Account Total:	**$2,000**
Buoys		
TBD	Replacement of buoys lost in storms	$10,000
	Account Total:	**$10,000**
CHARITABLE DONATIONS		
Lighthouse Preservation		
Lighthouse Preservation Society	Donation to support preservation of lighthouse station	$2,500
	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.	$125,000
	Account Total:	**$125,000**
TRANSFERS OUT		
To Debt Service - Beach Renourishment Loan		
Debt Service Fund	To fund principal and interest payments on loan	$663,489
	Account Total:	**$663,489**
To Planning & Zoning / Code Enforcement Fund		
General Fund	To fund planning & code enforcement activities not funded by fees.	$67,500
	Account Total:	**$67,500**
To General Fund - Capital Improvement Program (CIP)		
General Fund	To fund General Fund capital improvement projects.	$130,000
	Account Total:	**$130,000**

Town of Hillsboro Beach
FY 2025 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.		$74,314
		Account Total:	**$74,314**
TRANSPORTATION (COMMUNITY BUS) - EXPENDITURES			
Contractual Services			
Limousines of South Florida	Fees for operating and maintaining Town Community Bus		$74,314
		Account Total:	**$74,314**
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 2025 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	$880,000
	Account Total:	**$880,000**
Building Administrative Fees		
Contractors	Fee required to support permitting activates.	$10,000
	Account Total:	**$10,000**
Use of / (Addition to) Fund Balance		
Available Reserves	Available fund balance to renovate Building Room or for future projects	$69,000
	Account Total:	**$69,000**
BUILDING PERMITTING - EXPENDITURES		
Professional Services - Building Permits - CG&A		
Calvin, Giordano & Associates	Permitting and plan review services. 85% of Building Permit Fees.	$748,000
	Account Total:	**$748,000**
Records Digitization		
TBD	Scanning Town Building records	$10,000
	Account Total:	**$10,000**
Temporary Labor		
TBD	Temp Services for Building Permit Process	$6,000
	Account Total:	**$6,000**
Code Compliance		
TBD	Misc expenses related to code compliance activities.	$25,000
	Account Total:	**$25,000**
Credit Card Processing Fees		
Various	Fees on Credit Card Receipts.	$20,000
	Account Total:	**$20,000**
Building Room		
TBD	Renovation Work on Building Room.	$150,000
	Account Total:	**$150,000**

Town of Hillsboro Beach
FY 2025 Budget Notes
Special Revenue Funds - Notes

Account Name / Source / Vendor Name	Description / Purpose		Budgeted Amount
PLANNING & ZONING / CODE ENFORCEMENT - FUNDING			
Planning & Zoning Fees			
Contractors	Fees related to site plan reviews, requests for variances, etc.		$35,000
		Account Total:	**$35,000**
Fire Fees			
Contractors	Fees related to Fire Inspections.		$15,000
		Account Total:	**$15,000**
Code Violations			
Various	Fees related to Code Violations		$5,000
		Account Total:	**$5,000**
Transfer in From General Fund			
General Fund	Transfer from General Fund to fund Planning & Zoning / Code Compliance costs.		$67,500
		Account Total:	**$67,500**
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**
Comprehensive Planning Update			
TBD	Cost to update comprehensive plan		$30,000
		Account Total:	**$30,000**
Land Development Update (Partial)			
TBD	Cost to update land development code		$7,500
		Account Total:	**$7,500**
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 2025 Budget Notes
Debt Service Fund - Notes

Account Name / Source / Vendor Name	Description / Purpose	Budgeted Amount
SOURCES OF FUNDING		
Transfer from General Fund		
Reserves	Cash Reserves will be used to pay debt service payments on Beach Loan..	$663,489
	Account Total:	**$663,489**
EXPENDITURES		
Principal Payment		
BankUnited	Annual Principal Payment on Loan	$557,286
	Account Total:	**$557,286**
Interest Payment		
BankUnited	Annual Interest Payment on Loan	$106,203
	Account Total:	**$106,203**

Town of Hillsboro Beach
FY 2025 Budget Notes
General Fund - Capital Improvement Program (CIP)

Account Name / Source / Vendor Name	Description / Purpose		Budgeted Amount
SOURCES OF FUNDING			
Grant Revenue			
FEMA/FDEM/FDEP	Reimbursement for Beach Renourishment Project.		$4,161,836
		Account Total:	**$4,161,836**
Bank Loan			
TBD	Loan to fund Beach Renourishment project		$700,977
		Account Total:	**$700,977**
Transfer From General Fund			
General Fund	Funding for capital improvement projects		$130,000
		Account Total:	**$130,000**
CAPITAL EXPENDITURES			
Projects			
TBD	Project descriptions in General Fund Capital Improvement Program		
	Beach Engineering - Physical Monitoring		$62,500
	Beach Engineering - Biological Monitoring		$50,000
	Beach Engineering/Permitting - 2027 project		$125,000
	Intergov. Coordination & Program Support		$25,000
	Contingency Tasks		$12,500
	Beach Engineering (Dorian)		$269,937
	Beach Nourishment (Dorian)		$4,337,876
	Beach Tilling / Scarp Removal		$10,000
	Police vehicle		$75,000
	Bocce Balll Court		$25,000
		Account Total:	**$4,992,813**

Town of Hillsboro Beach
FY 2025 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		$491,760
		Account Total:	**$491,760**
Usage Water Fees			
Water Customers	Water fees based on water consumption		$916,417
		Account Total:	**$916,417**
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		$38,734
		Account Total:	**$38,734**
Hillsboro Inlet			
Hillsboro Inlet District	Lease payment		$6,000
		Account Total:	**$6,000**
Interest Income			
Investment Portfolio	Interest income from investment and bank accounts		$80,000
		Account Total:	**$80,000**
USE OF / (ADDITION TO) FUND BALANCE			
Use of / (Addition to) Fund Balance			
Available Water Fund Reserves	Addition to fund balance for future repairs and maintenance.		$26,396
		Account Total:	**$26,396**

Town of Hillsboro Beach
FY 2025 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.	$427,893
	Account Total:	**$427,893**
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.	$1,634
	Account Total:	**$1,634**
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.	$37,387
	Account Total:	**$37,387**
Florida Retirement System		
FRS	Pension plan payments to the Florida Retirement System.	76,023
	Account Total:	**$76,023**
Health and Life Insurance		
TBD	Payment for employee health and life insurance plans.	$84,737
	Account Total:	**$84,737**
Workers Compensation Insurance		
TBD	Insurance to cover work-related injuries medical expense and lost income.	20,760
	Account Total:	**$20,760**
Unemployment Compensation		
State of Florida	Payment to fund State unemployment compensation payments.	$500
	Account Total:	**$500**

Town of Hillsboro Beach
FY 2025 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		$70,000
		Account Total:	**$70,000**
Liability and Property Insurance			
FMIT	General liability and property insurance		$115,303
FMIT	B-1 Pollution / Remediation		$1,120
		Account Total:	**$116,423**
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 2025 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		$1,000
		Account Total:	**$6,500**
Fuel and Oil			
Various	Vehicle and generator fuel		$6,500
		Account Total:	**$6,500**
Sand Change			
Standard Sand & Silica Co., Inc.	Sand required for use in water softening (spiractor) equipment		$13,000
		Account Total:	**$13,000**

Town of Hillsboro Beach
FY 2025 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	$10,000
	Account Total:	**$10,000**

Town of Hillsboro Beach
FY 2025 Budget Notes
Water Fund - Transfers Out

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
TRANSFERS OUT		
To General Fund		
Water Fund	Payment to General Fund for Administrative Services	$50,000
	Account Total:	**$50,000**
To Water Fund - Debt Service		
Water Fund	Transfer of funds to the Water Debt Service fund to pay for principal and interest on the State loan (water plant project).	$290,168
	Account Total:	**$290,168**
To Water Fund - Capital Improvement Program (CIP)		
Water Fund	Transfer of funds to the Water CIP fund to cover capital projects not funded by other revenue sources.	$59,000
	Account Total:	**$59,000**

Town of Hillsboro Beach
FY 2025 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).	$31,077
	Account Total:	**$31,077**
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	$324,415
	Account Total:	**$553,925**
Debt Service - Interest		
State (DEP Loan)	Interest on plant expansion loan	$60,658
State (DEP Loan)	Interest on water main project loan	$53,809
	Account Total:	**$114,468**

Town of Hillsboro Beach
FY 2025 Budget Notes
Water Fund - Capital Improvement Program (CIP)

Account Name / Source / Vendor Name	Description / Purpose		Budgeted Amount
SOURCES OF FUNDING			
Bank Loan			
TBD	For Storage Reservoir		$650,000
		Account Total:	**$650,000**
Transfer From Water Fund - Operations			
Water Fund	For Repair and Renewal		$59,000
		Account Total:	**$59,000**
Use Of / (Add To) Fund Balance			
N/A	To cover improvements		
	For Storage Reservoir		$425,000
	For Repair and Renewal		$6,000
	For Truck		$100,000
	For Fence Rehabilitation Project		$30,000
		Account Total:	**$561,000**
CAPITAL EXPENSES			
Projects			
TBD	Storage tank project		$1,075,000
	Repair and Renewal		$65,000
	Truck		$100,000
	Fence Rehabilitation Project		$30,000
		Account Total:	**$1,270,000**

Town of Hillsboro Beach
FY 2025 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.		$6,698,680
		Account Total:	**$6,698,680**
Contributions			
TBD	Contribution for Underground Utility Project		$4,500,000
		Account Total:	**$4,500,000**
Bank Loan			
TBD	Loan to fund Beach Projects / Underground Utility Project		$6,793,477
		Account Total:	**$6,793,477**
Transfer From General Fund			
General Fund	Funding for capital improvement projects		$974,906
		Account Total:	**$974,906**
CAPITAL EXPENDITURES			
Projects			
TBD	Project descriptions in General Fund Capital Improvement Program (FY2025 - FY2029)		
	Beach Engineering - Physical Monitoring		$62,500
	Beach Engineering - Biological Monitoring		$50,000
	Beach Engineering/Permitting - 2027 project		$125,000
	Intergov. Coordination & Program Support		$25,000
	Contingency Tasks		$12,500
	Beach Engineering (Dorian)		$289,187
	Beach Nourishment (Dorian)		$4,337,876
	Beach Tilling / Scarp Removal		$50,000
	Hillsboro Inlet Terminal Jetty (Engineering)		$500,000
	Hillsboro Inlet Terminal Jetty (Construction)		$4,500,000
	Underground Utility Project		$8,250,000
	Police Car		$175,000
	Boccie Court		$25,000
	Commission Chambers - MODs		$500,000
	Roof - Police Building		$65,000
		Account Total:	**$18,967,063**

Town of Hillsboro Beach
FY 2025 Budget Notes
Water Fund - Five Year Capital Improvement Program (CIP)

Account Name / Source / Vendor Name	Description / Purpose		Budgeted Amount
SOURCES OF FUNDING			
Bank Loan			
TBD	For Storage Reservoir		$650,000
	For Water Main Relocation		$200,000
	For Well Rehabilitation Project		$200,000
		Account Total:	**$1,050,000**
Transfer From Water Fund - Operations			
Water Fund	Transfer for projects not covered by Other Revenue Sources		$439,000
		Account Total:	**$439,000**
Use Of / (Add To) Fund Balance			
N/A	To cover additional infrastructure improvements (prior year ARPA funds)		
	For Storage Reservoir		$425,000
	For Repairs & Renewal		$6,000
	For Truck		$100,000
	For Fence Rehabilitation Project		$30,000
		Account Total:	**$561,000**
CAPITAL EXPENSES			
Projects			
TBD	Project descriptions in Water Fund Five Year CIP section		
	Well Rehabilitation Project		$200,000
	Storage Tank Project		$1,075,000
	Repair & Renewal		$325,000
	Truck		$100,000
	Perimeter Fence Rehabilitation		$150,000
	Water Line Relocation		$200,000
		Account Total:	**$2,050,000**