



TOWN OF HILLSBORO BEACH

1210 Hillsboro Mile, Hillsboro Beach, Florida 33062

September 3, 2025 | 5:01 PM

BUDGET PUBLIC HEARING ADOPTING THE TENTATIVE MILLAGE RATE & TENTATIVE BUDGET FOR THE FISCAL YEAR 2026

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

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

CALL TO ORDER AND ROLL CALL

PLEDGE OF ALLGIANCE

The Town of Hillsboro Beach will conduct the 1st/Budget Public Hearing on the proposed Millage Rate and Tentative Budget for Fiscal Year 2025-2026 in the following manner:

I. ADOPTION OF FISCAL YEAR 2026 TENTATIVE MILLAGE RATE

A. Resolution No. 2025-28 Consideration to Approve and Adopt the Tentative Millage for General Operations for Fiscal Year 2025-2026

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

RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HILLSBORO BEACH ADOPTING A TENTATIVE MILLAGE RATE OF ___ FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2025-2026; PROVIDING FOR THE ESTABLISHMENT OF AND SETTING FORTH THE DATE, TIME AND PLACE OF THE PUBLIC HEARING TO FORMALLY ADOPT THE FISCAL YEAR 2025-2026 MILLAGE RATE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

II. ADOPTION OF FISCAL YEAR 2026 TENTATIVE BUDGET

A. Resolution No. 2025-29 Consideration to Approve and Adopt the Tentative Budget for Fiscal Year 2025-2026

- 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 TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE TOWN FOR THE ENSUING YEAR; DETERMINING THE AMOUNT OF APPLICABLE FUNDS ON HAND; ESTIMATING RECEIPTS AND EXPENDITURES FOR ALL FUNDS, EXHIBIT “A”; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

III. ANNOUNCE SECOND AND FINAL BUDGET PUBLIC HEARING

- A. The Second and FINAL FY26 Budget Public Hearing will be held, **Monday, September 15, 2025 at 5:01 p.m.**

IV. PUBLIC COMMENT

V. ADJOURNMENT

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RESOLUTION NO. 2025- 28

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HILLSBORO BEACH ADOPTING A TENTATIVE MILLAGE RATE OF _____ FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2025-2026; PROVIDING FOR THE ESTABLISHMENT OF AND SETTING FORTH THE DATE, TIME AND PLACE OF THE PUBLIC HEARING TO FORMALLY ADOPT THE FY 2025-2026 MILLAGE RATE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

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

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

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

Section 2: The Town Commission hereby adopts a tentative millage rate of _____ for General Fund budget purposes for Fiscal Year 2025-2026, which represents a ___% increase over the rolled-back rate of _____ mills.

Section 3: The Town Commission of the Town of Hillsboro Beach hereby sets September 15, 2025 at 5:01 P.M. at Town Hall Commission Chambers, as the date, time and place of the Public Hearing to set the final millage rate.

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

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

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

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PASSED AND ADOPTED by the Town Commission of the Town of Hillsboro Beach, Florida,
this _____ day of September 2025.

TOWN OF HILLSBORO BEACH, FLORIDA

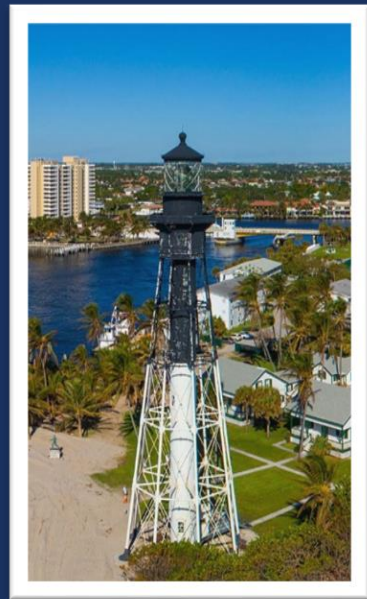
Dawn Miller, Mayor

ATTEST:

Sherry D. Henderson, CMC Town Clerk



TOWN OF HILLSBORO BEACH



FY 2026 BUDGET PRESENTATION

Meeting Date: September 3, 2025

BUDGET SCHEDULE

July 31, 2025

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

September 3, 2025

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

September 12, 2025

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

September 15, 2025

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

September 18, 2025

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

FUND STRUCTURE

- **General Fund – General Government Activity**
 - ❑ Capital Improvement Program – General Fund Capital Projects
- **Debt Service Fund** – Payments on Bridge Loan.
- **Special Revenue Fund** – Activities for Which Funding Is Available Only For Those Activities.
 - ❑ Transportation (Community Bus)
 - ❑ Marine Law Enforcement
 - ❑ Building Permits
 - ❑ Planning & Zoning / Code Enforcement
- **Water Fund – Operations**
 - ❑ Debt Service Fund – Payment Of Loans For Water Plant & Water Main Projects
 - ❑ Capital Improvement Program – Water Fund Capital Projects

BUDGET ASSUMPTIONS

- FY 2026 Budget - Developed using FY 2025 Service Levels as a starting point.
 - General Fund Contingency of \$250,000 Available for Additional Initiatives, Future Projects, or Retention. Water Fund Contingency is \$10,000.
 - Total General Fund budget – Increased by \$1,970,730.
 - Total Water Fund operations budget – Increased by \$201,220.
 - Water Fund Billings – **Includes 2.2% rate change** to fund operational, debt service and capital project requirements.
 - \$1,815,041 of General Fund cash reserves will be required to fund Beach Loan principal and interest payments. \$255,000 of General Fund cash reserves will be required to fund capital projects. \$177,525 of Water Fund cash reserves will be required to fund capital projects.
 - The Water Fund will require a bank loan of \$1,275,000 to fund the storage reservoir capital projects.
- General Fund Millage Rate - 3.50 (same as current year).
 - 5.13% higher than rollback rate of 3.3291
- Staffing Plan:
 - No new positions.

BUDGET ASSUMPTIONS (CONTINUED)

- Total Compensation – Net Increase of \$421,128.
 - Step Increase - \$69,684, COLA Increases - \$157,247 (Includes Wages & Benefits).
 - FRS Net Increase - \$120,452.
 - Health Premiums/ Life/Vision/ Dental Premiums - Net 9% increase - \$69,152.
 - Workers Comp Premiums – 22.5% increase - \$23,914.
- Beach Renourishment Loan:
 - \$1,815,041 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 (\$144,764), Solid Waste (\$42,394), Finance (\$2,436).
- Insurance Premiums for GL / Property / Liability and Auto – 25% increase or \$46,702.
- The FY 2026 General Fund Capital Budget includes the following projects/expenses:
 - \$2,000,000 for Underground Utility Project / \$190,000 for FDEP Vulnerability Study.
 - \$80,000 for (1) Police Vehicle / \$20,000 for Commission Chamber modifications.
 - \$285,000 for Project-related Beach Management expenses.
- The FY 2026 Water Fund Capital Budget includes the following project/expenses:
 - \$2,175,000 for Storage Reservoir / \$30,000 for Perimeter Fence Rehabilitation / \$40,000 for Maintenance Building Roof. \$100,000 for Truck / \$65,000 for Repairs & Maintenance Projects.

STAFFING SUMMARY

Department/Fund	FY 2024		FY 2025		FY 2026	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Commission	–	5	–	5	–	5
Manager	1	–	1	–	1	–
Clerk	2	–	2	–	2	–
Police (1)	19	7	19	7	19	7
Facility Services	1	–	1	–	1	–
Total General Fund	23	12	23	12	23	12
Water Fund	5	–	5	–	5	–
Total Staffing	28	12	28	12	28	12

Note 1 – Police Department includes 2 Volunteers in FY 2026 Part Time column.

Property Taxes / Millage Rate



PROPERTY TAX - ROLLED-BACK RATE ANALYSIS

(\$ Millions)

Tax Base Analysis

FY 2025 Tax Base
(As Adjusted through May 2025)

FY 2026 Tax Base

Growth - Enhanced Market Value

FY 2026 Tax Base - Before New Additions

Growth - New Additions To Tax Base

FY 2026 Tax Base - Total

Taxable Base	% Growth
1,889.5	
97.0	5.13%
1,986.5	
20.4	1.08%
2,006.9	6.22%

Property Tax Analysis

FY 2025 Millage Rate & FY 2025 Final Tax Base

FY 2026 **Rolled Back Rate** & FY 2026 Tax Base

Millage Rate	Tax Base	Property Tax Revenue (Tax Base X Rate)
3.5000	1,889.5	6.613
		↕
3.3291	1,986.5	6.613



General Fund

GENERAL FUND - OVERVIEW

\$0	FY 2025			FY 2026		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr / (Decr) Budget	% Incr vs. Budget
Revenues / Transfers In	\$7,463	\$7,471	\$8	\$7,799	\$335	4%
Total Revenues / Transfers	7,463	7,471	8	7,799	335	4%
Expenditures	6,909	6,416	492	7,485	577	8%
Contingency	125	0	125	250	125	100%
Transfer Out	861	816	45	2,130	1,269	147%
Total Expenditures	7,895	7,232	663	9,865	1,971	25%
Opening Fund Balance	3,616	\$3,616	-	3,855	239	6.6%
Add to Fund Balance	(431)	239	670	(2,067)	(1,635)	379%
Closing Fund Balance	\$3,184	\$3,855	\$670	\$1,788	(\$1,396)	(44%)
Closing Bal As % Expend	40%	53%	13%	18%	(22%)	N/A

GENERAL FUND - REVENUES

(\$ 000)	FY 2025			FY 2026		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr / (Decr) Budget	% Incr. vs. Budget
Property Tax (Net)	6,484	6,488	4	6,781	297	5%
Other Local Taxes	322	316	(6)	323	1	0%
Intergovernmental Revenue	235	216	(19)	223	(12)	(5%)
Fines & Forfeitures	2	1	(1)	1	(1)	(49%)
Miscellaneous Revenue	125	88	(37)	125	0	0%
Interest Income	245	312	67	295	50	20%
Total Revenues	7,413	7,421	8	7,749	335	5%

GENERAL FUND – EXPENDITURES BY DEPARTMENT

(\$ 000)	FY 2025			FY 2026			Notes
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr/(Decr) Budget	% Incr. vs. Budget	
Commission	88	85	3	94	6	7%	Includes Stipend Increase
Town Manager	433	425	7	465	32	7%	Increases to Payroll costs
Town Clerk	343	244	99	366	23	7%	Increases to Payroll costs
Police	4,087	3,713	374	4,412	325	8%	Increases to Payroll costs. Offset in operating costs.
Facility Services	303	259	44	306	3	1%	No Significant changes
Finance	138	134	3	138	0	0%	3% CPI increase
Fire Rescue	1,071	1,109	(38)	1,216	145	14%	Estimated CPI increase
Solid Waste	427	427	0	469	42	10%	Estimated CPI increase
Beach Management	12	12	0	12	0	0%	No Significant changes.
Donations	7	7	0	7	0	0%	No Significant changes.
Contingency	125	0	125	250	125	100%	Increase to 250K.
Transfer Out	861	816	45	2,130	1,269	147%	Increased to pay Loan Payments (\$1.8M).
Total Expenditures	7,895	7,232	662	9,865	1,971	25%	

GENERAL FUND - PERSONNEL COST (YOY BRIDGE)

FY 2025 Budget		\$4,383,560
Compensation Changes		
Rate / Premium Changes		
Health/Life/Vision/Dental (15%)	56,666	
Workers' Compensation Premiums	15,270	
FRS %	45,694	
Subtotal	117,631	
Compensation Increases (Includes Benefits Impact)		
Step Increase	66,367	
COLA Increase	132,022	
Subtotal	198,389	
Other Changes		
Increase in Commissioner Stipend	4,080	
Net Change to FICA increase due to Compensation Increases	4,240	
All Other FRS changes due to payroll adjustments	28,347	
Additional budgeted Overtime	7,000	
Net Increase in Vacation / Sick Payout	7,801	
Other wage adjustments / staffing changes compared to budget	37,822	
Subtotal	89,291	
Total Changes	405,310	405,310
FY 2026 Budget		\$4,788,870

SPECIAL REVENUE FUND



SPECIAL REVENUE FUND – COMMUNITY BUS

(\$0)	FY 2025			FY 2026		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr/(Decr) Budget	% Incr vs. Budget
Local Option Gas Tax	\$34,289	\$32,102	(\$2,187)	\$34,289	-	0%
County Trans Grant	74,314	78,844	4,530	78,844	4,530	6%
Total Revenues	108,603	110,946	2,343	113,133	4,530	4%
Bus Contract	74,314	78,844	(4,530)	78,844	4,530	6%
Roadways - R&M	10,000	5,000	5,000	10,000	-	0%
Parking Lot	-	-	-	80,000	80,000	N/A
Reserve for Future Use	24,289	-	24,289	24,289	-	0%
Total Expenditures	108,603	83,844	24,759	193,133	84,530	78%
Opening Fund Balance	138,976	138,976	-	172,733	27,102	19%
Add to (Use of) Fund Balance	24,289	27,103	2,813	(55,711)	(80,000)	(329%)
Closing Fund Balance	\$163,265	\$172,733	\$2,813	\$117,022	(\$52,898)	(31%)

SPECIAL REVENUE FUND – MARINE LAW ENFORCEMENT GRANT

(\$)	FY 2025			FY 2026		
	Budget	Fcst	Fav/ (Unfav)	Budget	Incr / (Decr)	% Incr vs. Fcst
Grant Revenue	\$37,280	\$37,496	\$216	\$40,440	\$3,160	9%
Total Funding	37,280	37,496	216	40,440	3,160	9%
Police Expense	37,280	37,496	(216)	40,440	3,160	9%
Total Expenditures	\$37,280	\$37,496	(\$216)	\$40,440	\$3,160	9%

SPECIAL REVENUE FUND – BUILDING PERMITS

Description	FY 2025			FY 2026		
	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue						
Building Permit Fees	\$ 880,000	\$ 2,777,751	\$ 1,897,751	\$ 600,000	\$ (280,000)	(32%)
Building Administrative Fees	10,000	10,000	-	10,000	-	0%
Total Revenue	890,000	2,787,751	1,897,751	610,000	(280,000)	(31%)
Expenditures						
Building Permits - CG&A	748,000	2,357,905	(1,609,905)	510,000	(238,000)	(32%)
Records Digitization	10,000	10,000	-	10,000	-	0%
Temporary Labor	6,000	6,000	-	6,000	-	0%
Code Compliance	25,000	24,300	700	25,000	-	0%
Credit Card Processing Fees	20,000	20,919	(919)	20,000	-	0%
Building Room	150,000	29,561	120,439	150,000	-	0%
Total Expenditures	959,000	2,448,685	(1,489,685)	721,000	(238,000)	(25%)
Opening Balance	596,555	596,555	-	935,621	339,066	57%
Addition To / (Use Of)	-	339,066	339,066	(111,000)	(42,000)	N/A
Closing Balance	\$ 596,555	\$ 935,621	\$ 339,066	\$ 824,621	\$ 228,066	38%

SPECIAL REVENUE FUND –PLANNING & ZONING, CODE ENFORCEMENT

(\$0)	FY 2025			FY 2026		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr/(Decr) Budget	% Incr vs. Budget
Planning & Zoning Fees	\$35,000	\$22,800	(\$12,200)	\$ 35,000	\$ -	0.0%
Fire Fees	15,000	11,550	(3,450)	15,000	-	0.0%
Transfer in from General Fund	67,500	62,622	(4,878)	60,000	(7,500)	(11.1%)
Code Violations	5,000	8,325	3,325	5,000	-	0.0%
Total Funding	122,500	105,297	(17,203)	115,000	(7,500)	(6.1%)
Gen Admin – CGA	50,000	47,213	2,788	50,000	-	0.0%
Site Planning – CGA	5,000	1,500	3,500	5,000	-	0.0%
Comprehensive Planning Update	30,000	30,000	-	20,000	(10,000)	(33.3%)
Land Development Update (Partial)	7,500	7,000	500	10,000	2,500	33.3%
Flood Insurance Program (CRS)	5,000	5,000	-	5,000	-	0.0%
Code Compliance	25,000	14,585	10,416	25,000	-	0.0%
Total Expenditures	\$122,500	\$105,297	\$17,203	115,000	(7,500)	(6.1%)



General Fund Capital Improvement Program

GENERAL FUND - CAPITAL IMPROVEMENT PROGRAM

Beach Renourishment

(\$000)	FY 2025			FY 2026		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr/(Decr) Budget	% Incr vs. Budget
Grant Revenue	\$4,162	\$194	(\$3,968)	\$130	(\$4,032)	(97%)
Loans	701	5,000	4,299	-	(701)	(100%)
Transfer From General Fund	30	124	94	155	125	417%
Total Funding	4,893	5,318	425	285	(4,608)	(94%)
Beach Engineering – Qtrly Reporting./Monitoring	63	63	-	65	3	4%
Engineering - Biological Monitoring	50	50	-	73	23	45%
Beach Engineering/Permitting - 2027 project	125	125	-	100	(25)	(20%)
Intergov. Coordination & Program Support	25	25	-	25	-	0%
Contingency Tasks	13	24	(11)	13	-	0%
Beach Engineering (Dorian)	270	204	65	-	(270)	(100%)
Beach Nourishment (Dorian)	4,338	4,817	(479)	-	(4,338)	(100%)
Beach Tilling / Scarp Removal	10	10	-	10	-	0%
Total Expenditures	4,893	5,318	(425)	285	(4,608)	(94%)

GENERAL FUND - CAPITAL IMPROVEMENT PROGRAM

Miscellaneous

(\$ 000)	FY 2025			FY 2026		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr./(Decr.) Budget	% Incr. vs. Budget
Transfer from General Fund	\$100	\$137	\$37	\$100	-	0%
Grant Revenue	-	-	-	375	375	N/A
Contributions	-	2,250	2,250	-	-	0%
Use of Fund Balance	-	-	-	2,000	2,000	N/A
Total Funding	100	2,387	2,287	2,475	2,375	2,375%
Underground Utility Project	-	-	-	2,000	2,000	N/A
FDEP Vulnerability Assessment	-	-	-	375	375	N/A
Police Car	75	75	-	80	5	7%
Chamber Modifications	-	36	(36)	20	20	N/A
Bocce Ball Court	25	26	1	0	(25)	(100%)
Total Expenses	\$100	\$137	(\$37)	\$2,475	\$2,375	2,375%



Water Funds

WATER FUND - OPERATIONS

(\$ 000)	FY 2025			FY 2026		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr./(Decr.) Budget	% Incr. vs. Budget
Revenues	1,540	1,554	14	1,591	50	3%
Total Revenues	1,540	1,554	14	1,591	50	3%
Expenses (excluding transfers)	1,168	1,020	148	1,193	25	2%
Transfer Out	399	498	(99)	575	176	44%
Total Expenses	1,567	1,518	49	1,768	201	13%
Fund Bal. – Open	2,418	2,418	0	2,455	37	2%
Add to Fund Balance	(26)	37	63	(178)	(151)	573%
Fund Bal – Close	2,392	2,455	63	2,277	(115)	(5%)
Closing Balance % Expenses	153%	162%	9%	129%	(24%)	N/A

WATER FUND - DEBT SERVICE

(\$ 000)	FY 2025			FY 2026		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr./(Decr) Budget	% Incr. vs. Budget
Water Surcharge	\$347	\$347	\$ -	\$347	\$ -	0%
Trf In – Water Fund	290	290	-	290	-	0%
Total Revenues / Transfers	637	637	-	637	-	0%
Debt Service – Water Main	378	378	-	378	-	0%
Debt Service – Plant	290	290	-	290	-	0%
Total Debt Service	668	668	-	668	-	0%
Fund Bal - Open	825	825	-	794	(31)	(4%)
Use of Fund Balance	(31)	(31)	-	(31)	-	N/A
Fund Bal - Close	\$794	\$794	\$ -	\$763	(\$31)	(4%)

WATER FUND - CAPITAL IMPROVEMENT PROGRAM

(\$ 000)	FY 2025			FY 2026		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr./(Decr)	% Incr.
					Budget	vs. Budget
Grant Revenue	\$ -	\$ -	\$ -	\$900	\$900	N/A
Loan Proceeds	650	-	(650)	1,275	625	96%
Transfer In – Water Fund (Op)	59	158	99	235	176	298%
Use of (Add to) Fund Balance	561	-	(561)	-	(561)	(100%)
Total Funding	1,270	158	(1,112)	2,410	1,140	90%
Storage Tank	1,075	75	1,000	2,175	1,100	102%
Repair & Renewal	65	53	12	65	-	0%
Truck	100	-	100	100	-	0%
Perimeter Fence	30	30	-	30	-	0%
Maintenance Building - Roof	-	-	-	40	40	N/A
Total Expenses	1,270	158	1,112	2,410	1,140	90%



Questions

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RESOLUTION NO. 2025-29

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HILLSBORO BEACH, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2025; DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE TOWN FOR THE ENSUING YEAR; DETERMINING THE AMOUNT OF APPLICABLE FUNDS ON HAND; ESTIMATING RECEIPTS AND EXPENDITURES FOR ALL FUNDS, EXHIBIT "A"; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

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

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

WHEREAS, the Town Commission of the Town of Hillsboro Beach, Florida met on this 3rd day of September 2025, to hold a public hearing for the purpose of considering any objections or comments by all interested parties on the Town's Tentative Budget for the operation and maintenance of the Town of Hillsboro Beach for Fiscal Year 2025-26, which year runs from October 1, 2025 through September 30, 2026.

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

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

Section 2: That the tentative budget of the Town of Hillsboro Beach, Florida, for the fiscal year beginning October 1, 2025, and ending September 30, 2026, is hereby adopted and the appropriations set out therein are hereby made to maintain and carry on the government of the Town of Hillsboro Beach, Florida. A copy of the tentative budget is attached hereto as Exhibit "A".

Section 3: The tentative budget advertisement in conformance with Florida Statute 200.065 shall be published in one issue of a newspaper published in Broward County, Florida, and at the same time the public will be notified of a public hearing to be held on September 15, 2025 at 5:01 P.M. at Town Hall Commission Chambers for the purpose of hearing objections or criticisms of the tentative budget and millage. This meeting is for the purpose of setting a Final Tax Levy and Final Budget.

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

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

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

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

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

PASSED AND ADOPTED by the Town Commission of the Town of Hillsboro Beach, Florida, this _____ day of September 2025.

TOWN OF HILLSBORO BEACH, FLORIDA

Dawn Miller, Mayor

ATTEST:

Sherry D. Henderson, CMC
Town Clerk



TOWN OF HILLSBORO BEACH

Florida's *Magnificent Mile*



ANNUAL BUDGET FISCAL YEAR 2026

TOWN OF HILLSBORO BEACH

Mayor and Commission



Mayor
Dawn Miller



Vice Mayor
David Ravanese

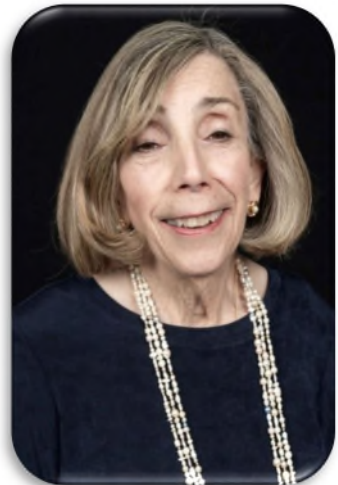


Treasurer / Commissioner
Vinnie Andreano



**No
Photo
Available**

Commissioner
Heather Berman



Commissioner
Jane Reiser

TOWN OF HILLSBORO BEACH

Vision

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

Mission

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

Management Team

Mac Serda, Town Manager

Sherry D. Henderson, Town Clerk

Rob O'Neill, Police Chief

D. J. Doody, Town Attorney

Elliott Garay, Water Plant Superintendent

George Folles, Building Official

Bernard Pita, Code Compliance Supervisor

Stephen Bloom, Finance Director

Budget Team

Stephen Bloom, Budget Manager

Terri Lusk, Budget Analysis

Mac Serda, Town Manager

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Date: July 22, 2025
 To: Honorable Mayor and Town Commission
 From: Mac Serda, Town Manager
 Subject: Fiscal Year 2026 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 2026, which begins on October 1, 2025, and ends on September 30, 2026. 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 2026 budget; always with the goal of making the document easier to read, complying with charter requirements, providing a greater level of detail and organizing the data into sections that assist the reader with analyzing the financial results of the various Town operations.

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

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

(\$000)	FY 2025			FY 2026		
	<u>Budget</u>	<u>Forecast</u>	<u>Var</u>	<u>Prop</u>	<u>Incr. ⁽²⁾</u>	<u>% Incr. ⁽²⁾</u>
Revenue ⁽¹⁾ / Transfer In	\$7,463	\$7,471	\$8	\$7,799	\$335	4.5%
Use Of Fund Balance	<u>431</u>	<u>-239</u>	<u>-670</u>	<u>2,067</u>	<u>1,635</u>	<u>379.0%</u>
Total Funding	7,895	7,232	-662	9,865	1,971	25.0%
Expenditure – Excluding Contingency	7,770	7,232	537	9,615	1,846	23.8%
Contingency	<u>125</u>	<u>0</u>	<u>125</u>	<u>250</u>	<u>125</u>	<u>100.0%</u>
Total Expenditure	7,895	7,232	662	9,865	1,971	25.0%
Opening Fund Balance	3,616	3,616	NA	3,854	239	6.6%
Use Of Fund Balance	<u>-431</u>	<u>239</u>	<u>670</u>	<u>-2,067</u>	<u>-1,635</u>	<u>379.0%</u>
Closing Fund Balance	\$3,184	\$3,854	\$670	1,788	-1,397	-43.9%
Closing Balance As % Of Expenditure	40%	53%	13%	18%	-22%	N/A

(1) FY 2026 revenue total based on a millage rate of 3.50.

(2) FY 2026 budget comparison to FY 2025 budget.

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

Revenue / Transfer In – The FY 2026 budget for revenue is expected to increase by 4.5% compared to this year primarily due to a 6.22% growth in the tax base assuming a tax (millage) rate of 3.5000 mills as well as an increase in interest income due to current market conditions.

Use of Fund Balance – The fund balance is forecasted to increase in FY 2025 by \$238,538; however, the General fund is budgeted to use \$2,066,728 in fund balance in FY 2026 to pay the debt service payments on the Beach renourishment bridge loan and other capital projects.

Expenditures – (Excluding Contingency) – The FY 2026 budget for expenditures is higher than FY 2025 primarily due to anticipated increases in payroll expenses, insurance premiums and other contractual services.

Contingency – A contingency amount of \$250,000 is available in FY 2026 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 2026, the fund balance is expected to be 18% of the FY 2026 expenditures which is a 22% decrease from the FY 2025 budgeted percentage. The decrease is a result of using fund balance to pay for the beach loan payments. The fund balance will be replenished when the grant revenue is received which could be during FY 2026.

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

(\$000)	FY 2025			FY 2026		
	<u>Budget</u>	<u>Forecast</u>	<u>Var</u>	<u>Proposed</u>	<u>Incr ⁽¹⁾</u>	<u>% Incr.⁽¹⁾</u>
Revenue	\$1,540	\$1,554	\$14	\$1,591	\$51	3%
Use of Fund Balance	<u>26</u>	<u>-36</u>	<u>-63</u>	<u>178</u>	<u>148</u>	<u>560%</u>
Total Funding	1,567	1,518	-49	1,769	202	13%
Total Expenses	1,567	1,518	49	1,769	-202	-13%
Opening Fund Balance	2,418	2,418	N/A	2455	37	1%
Use of Fund Balance	<u>-26</u>	<u>36</u>	<u>63</u>	<u>-178</u>	<u>-152</u>	<u>N/A</u>
Closing Fund Balance	\$2,392	\$2,455	\$63	\$2,277	-\$115	-5%
Closing Balance As % of Expenses	153%	162%	9%	129%	-24%	N/A

(1) FY 2026 budget comparison to FY 2025 budget.

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

Revenue / Transfer In – The forecasted revenue for FY 2025 is expected to be slightly more than was budgeted due to higher base and usage fees as well as an increase in interest income. The FY 2026 budget includes a 2.2% CPI increase in base and usage water rates.

Use of Fund Balance – The Water fund is expected to increase the fund balance in FY 2025 by approximately \$36,000. The FY 2026 budget is expected to use approximately \$178,000 in fund balance to fund capital projects.

Expenses – FY 2025 is forecasted to be slightly favorable compared to the budget due to the unspent contingency as well as lower operating expenses than anticipated. The FY 2026 contingency budget remains at \$10,000 similar to FY 2025.

Closing Fund Balance –The FY2026 budget requires approximately \$178,000 to fund capital projects. By the end of FY 2026, the closing fund balance will be 129% of the FY 2026 Water Fund expenses which is well above the recommended percentage of 25%.

The budget book provides additional details regarding the FY 2025 forecasted results and the FY 2026 recommended budget.

FY 2025 Highlights

With your leadership, a great deal has been accomplished in FY 2025. The following is a summary of some of the accomplishments in response to your direction.

- Completed beach nourishment utilizing the access road at the Rosewood Development.
- Utilized FEMA funds from Hurricane Dorian which will cover more than 87% of total cost of the \$5 million beach nourishment.
- Authorized FPL to proceed with an updated design for underground utility installation and remitted payment for a Binding Cost Estimate (BCE) to support a phased implementation strategy, segmenting the project into multiple components valued at approximately \$2 million each.
- Received state funding for two water projects: a new clear well (\$900,000) and replacement of the water main across sample road (\$425,000).
- Secured \$380,000 in FDEP grant funding for a sea level rise vulnerability and resilience study, with the top-ranked engineering firm expected to start by December. Designed and constructed new bocce court, with pavers and new benches being installed before EOY 2025.
- SaferWatch is now fully implemented. Our Police Department continues to receive positive feedback; system utilization is now averaging about 3.5 tips a week. The system currently has 382 users within the geo-fence. We are anticipating a significant increase in users as we sunset the Nixle system at the end of this year.
- Completed survey, engineering and design for parking enhancements at Town Hall, adding 15 spaces and two EV Charging stations.
- Updated Chapter 12, Land Development Code to require renderings on all site plans, pictures of existing structures prior to demolition, and sod on demolished lots (as required). Prohibited gas powered leaf blowers and required parcel numbers posted on coastlines.
- Completed populating database of all condominiums for the Building Safety Inspection Program (BSIP)
- Preliminary designing for water storage tank with CGA completed.
- Coordinating with Lighthouse Point for relocation of watermain over Sample Road canal.
- Renovated Community Room with new window treatment, furniture and AV equipment.
- Completed architectural plans for Commission Chambers and Plan Review Room
- Tiki Huts refurbished and treated for termites
- Completed FY 2024 audit report with zero findings.
- Completed bridge loan financing for the FEMA-Dorian project.
- Proactive enforcement to curb flooding on roadway and private property during King Tide events, monitoring the effectiveness of the new sea wall construction improvements.
- The Town's Comprehensive Plan has been updated and awaiting State review for final adoption.
- Approved new zoning district (Coastal Dune Conservation District).
- Implement online Lobbyist Registration Portal and Vendor Registration Portalon Website

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.

As we close the chapter on FY 2025, I would like to recognize the significant change the staff experienced this year and the resilience of the team. We are a Town of about 25 employees who mourned the sudden and tragic loss of two beloved colleagues, faced the departures of another through resignation, a fourth through retirement. These moments were difficult, and their absence is felt not only professionally but personally. Yet in the face of loss and change, our team came together with strength and compassion, ensuring continuity of service and support for our community.

Today, I'm proud of the team's commitment and am pleased to share that we are nearly fully staffed once again, with new team members who bring fresh energy and dedication. As we welcome them into our fold, we carry forward the spirit of those we've lost and embrace the challenges ahead with optimism and unity.

Looking Forward to FY 2026

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 2026 as well as continuing efforts to identify funding alternatives.

Similar to this year, FY 2026 will focus on several other key capital projects and construction. Staff will continue their efforts to fully digitize, dispose (where applicable), and store records offsite to provide usable space within the planning room. In addition, the focus will be to complete renovation on the planning review room. The Town will also begin the process of selecting a new vendor for waste and recycling collection services as the contract with Waste Pro will be expiring.

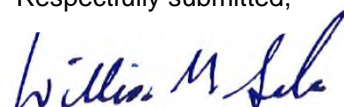
In FY 2026, staff will be also focused on several key water utility projects with the goal to continue the preservation of the Town's water supply. For our water utility, with its newly replaced distribution system, staff is looking to expand its finished water tank to provide additional capacity, and 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 2026 is to continue work on 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 O'Neill, Elliott Garay, and Sherry Henderson, and our contracted strategic partners: Waste Pro, BSO Fire Department, Calvin, Giordano & Associates, and Coastal Protection Engineering Inc.

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

Respectfully submitted,



William Serda

FY 2026 Budget Calendar

Key Date	Activity / Task
May 13	Budget worksheets provided to Department Heads.
May 30	Receipt of Estimated Assessable Property Values.
June 6	Department Heads submit completed templates to Finance.
July 1	Property Appraiser certifies the taxable values.
July 29	County School Board Budget Hearing #1.
July 31 – 10:00 AM	Town of Hillsboro Beach Budget Workshop / Special Meeting – Discussion on preliminary budget and proposed Millage Rate.
August 4	Deadline for submitting DR 420 to Property Appraiser & Tax Collector a) Include Proposed Millage Rate b) the current rollback rate c) The date, time, and meeting place of the Tentative Budget Hearing
September 3 - 5:01 PM	Town of Hillsboro Beach 1st Budget & Millage Rate Hearing.
September 4	County Budget Hearing #1
September 9	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 15 – 5:01 PM	Town of Hillsboro Beach 2nd and Final Budget Hearing.
September 16	County Budget Hearing #2
September 18	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.

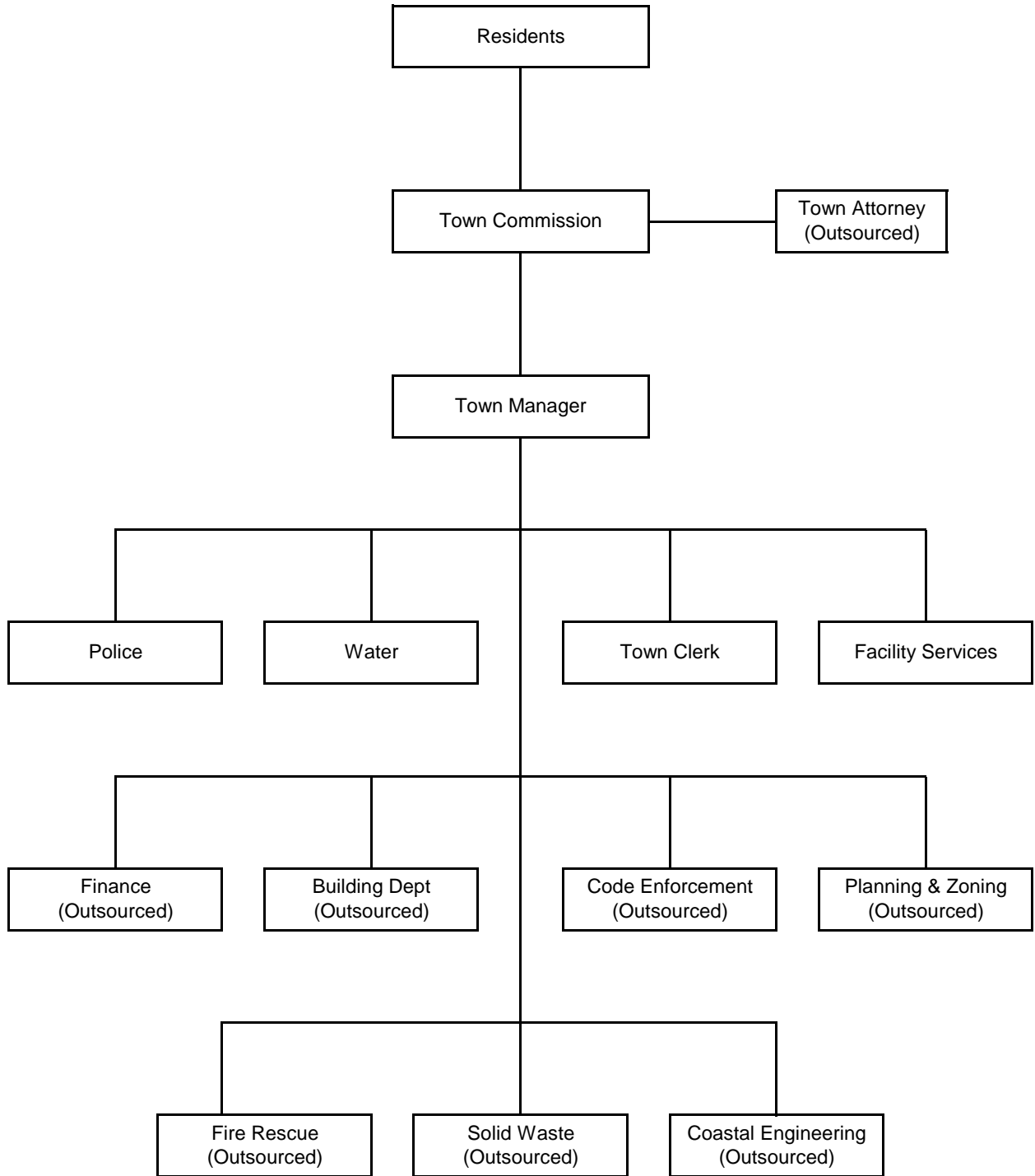
Water Fund - Capital Improvement Program (CIP)

- 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 2026 Budget - Developed using FY 2025 Service Levels as a starting point.
 - General Fund Contingency of \$250,000 Available for Additional Initiatives, Future Projects, or Retention. Water Fund Contingency is \$10,000.
 - Total General Fund budget – Increased by \$1,970,730.
 - Total Water Fund operations budget – Increased by \$201,220.
 - Water Fund Billings – **Includes 2.2% rate change** to fund operational, debt service and capital project requirements.
 - \$1,815,041 of General Fund cash reserves will be required to fund Beach Loan principal and interest payments. \$255,000 of General Fund cash reserves will be required to fund capital projects. \$177,525 of Water Fund cash reserves will be required to fund capital projects.
 - The Water Fund will require a bank loan of \$1,275,000 to fund the storage reservoir capital projects.
- General Fund Millage Rate - 3.50 (same as current year).
 - 5.13% higher than rollback rate of 3.3291.
- Staffing Plan:
 - No new positions.
- Total Compensation – Net Increase of \$421,128.
 - Step Increase - \$69,684, COLA Increases - \$157,247 (Includes Wages & Benefits).
 - FRS Net Increase - \$120,452.
 - Health Premiums/ Life/Vision/ Dental Premiums - Net 9% increase - \$69,152.
 - Workers Comp Premiums – 22.5% increase - \$23,914.
- Beach Renourishment Loan:
 - \$1,815,041 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 (\$144,764), Solid Waste (\$42,394), Finance (\$2,436).
- Insurance Premiums for GL / Property / Liability and Auto – 25% increase or \$46,702.
- The FY 2026 General Fund Capital Budget includes the following projects/expenses:
 - \$2,000,000 for Underground Utility Project / \$190,000 for FDEP Vulnerability Study.
 - \$80,000 for (1) Police Vehicle / \$20,000 for Commission Chamber modifications.
 - \$285,000 for Project-related Beach Management expenses.
- The FY 2026 Water Fund Capital Budget includes the following project/expenses:
 - \$2,175,000 for Storage Reservoir
 - \$30,000 for Perimeter Fence Rehabilitation / \$40,000 for Maintenance Building Roof.
 - \$100,000 for Truck / \$65,000 for Repairs & Maintenance Projects.

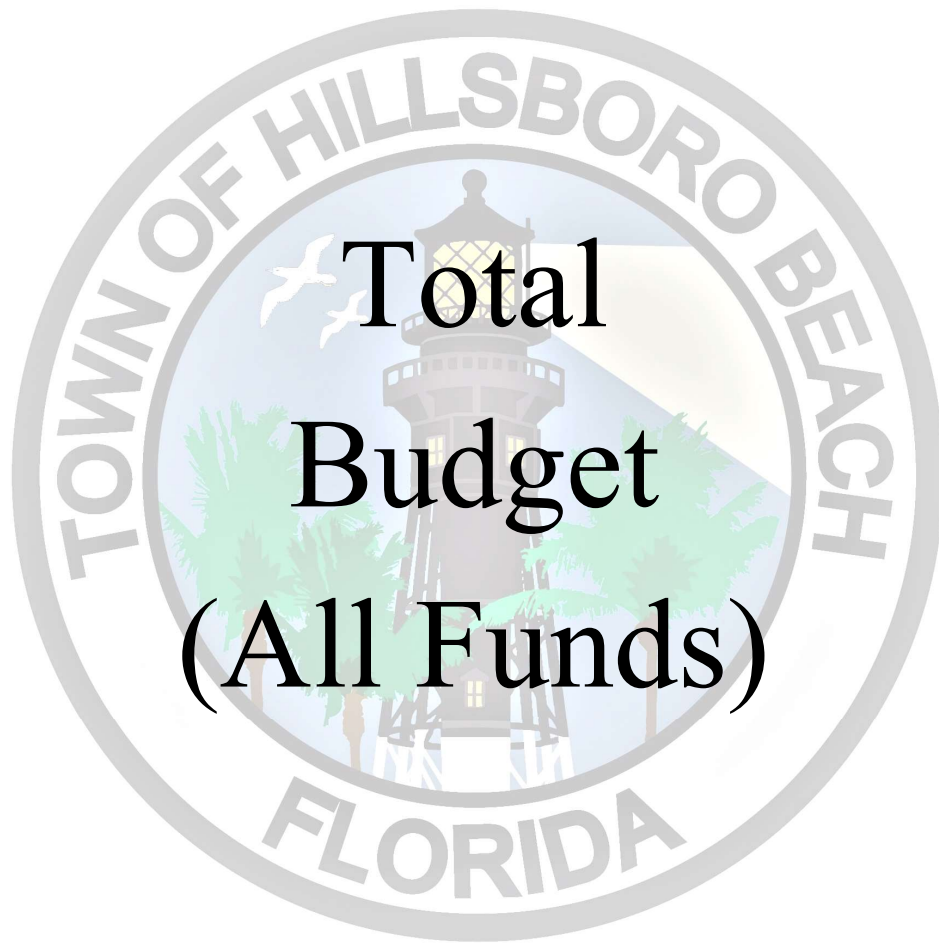
Organizational Chart



Staffing Summary

	FY 2022		FY 2023		FY 2024		FY 2025		FY 2026	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
<u>GENERAL FUND</u>										
Town Commission	-	5	-	5	-	5	-	5	-	5
Town Manager	1	-	1	-	1	-	1	-	1	-
Town Clerk	2	-	2	-	2	-	2	-	2	-
Police (1)	19	5	19	5	19	7	19	7	19	7
Facility Services	1	-	1	-	1	-	1	-	1	-
Total General Fund	23	10	23	10	23	12	23	12	23	12
<u>ENTERPRISE FUND</u>										
Water	5	0	5	0	5	0	5	0	5	0
Total Enterprise Fund	5	0	5	0	5	0	5	0	5	0
Total Team Count	28	10	28	10	28	12	28	12	28	12

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



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

All Funds - Total Budget

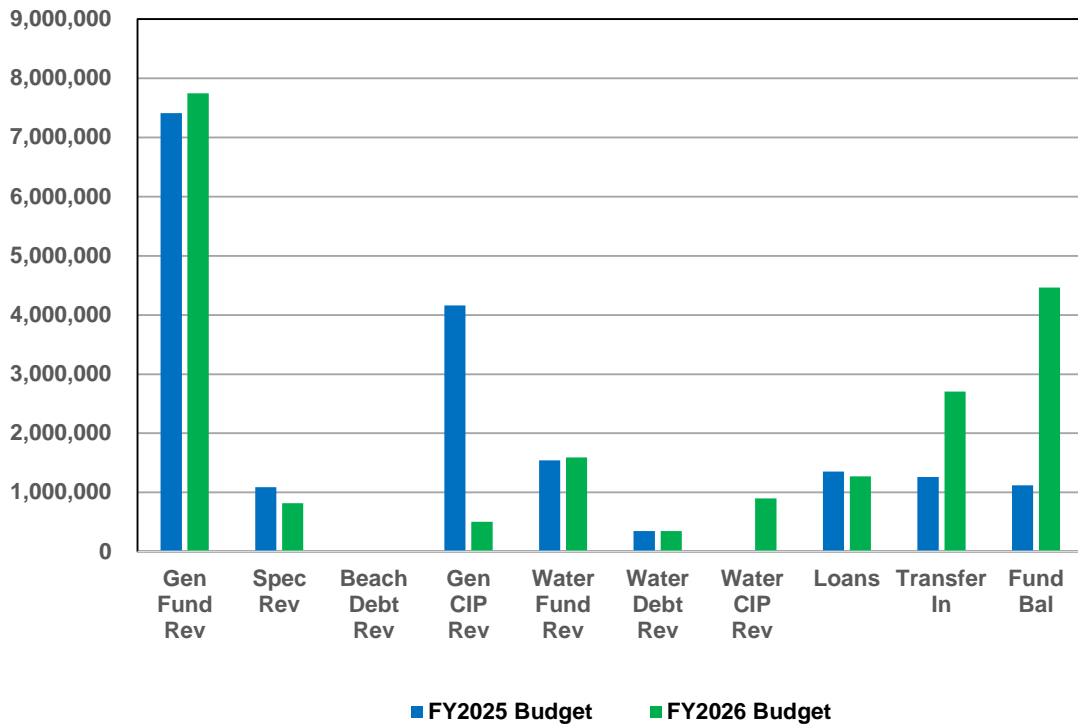
	FY 2025			FY 2026		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Total Revenue - (Excl. Grants)	\$ 10,280,090	\$ 14,435,269	\$ 4,155,179	\$ 10,761,119	\$ 481,029	4.7%
Grants	4,273,430	2,968,201	(1,305,229)	1,149,284	(3,124,146)	-73.1%
Transfer In	1,260,157	1,313,380	53,223	2,705,209	1,445,052	114.7%
Total Fund Bal. Use / (Addition)	1,118,924	(2,860,737)	(3,979,661)	4,465,846	3,346,922	299.1%
Total Funding	\$ 18,283,578	\$ 20,856,114	\$ 2,572,536	\$ 20,356,458	\$ 2,072,880	11.3%
<u>EXPENDITURES/EXPENSES</u>						
Personnel Expenses	\$ 5,128,962	\$ 4,622,484	\$ 506,478	\$ 5,550,090	\$ 421,128	8.2%
Operating Expenses	4,164,764	5,489,214	(1,324,450)	4,187,725	22,961	0.6%
Debt Service Expenses	1,331,882	3,818,881	(2,486,999)	2,483,434	1,151,552	86.5%
Capital Expenditures	6,262,813	5,611,865	650,948	5,170,000	(1,092,813)	-17.4%
Transfers Out	1,260,157	1,313,380	(53,223)	2,705,209	1,445,052	114.7%
Total Contingency	135,000	290	134,710	260,000	125,000	92.6%
Total Expenditures/Expenses	\$ 18,283,578	\$ 20,856,114	\$ (2,572,536)	\$ 20,356,458	\$ 2,072,880	11.3%

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

All Funds - Source Of Funds

	FY 2025			FY 2026		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue						
General Fund	\$ 7,413,242	\$ 7,420,770	\$ 7,528	\$ 7,748,694	\$ 335,452	4.5%
Special Revenue Funds	1,090,883	2,978,868	1,887,985	818,573	(272,310)	-25.0%
Debt Service Fund - (Beach Loan)	-	2,657,877	2,657,877	-	-	N/A
General Fund - Capital Projects	4,161,836	2,443,984	(1,717,852)	505,000	(3,656,836)	-87.9%
Water Fund	1,540,411	1,554,339	13,928	1,590,504	50,093	3.3%
Water Debt Service Fund	347,148	347,632	484	347,632	484	0.1%
Water Fund - Capital Projects	-	-	-	900,000	900,000	N/A
Total Revenue	14,553,520	17,403,470	2,849,950	11,910,403	(2,643,117)	-18.2%
Loan Proceeds	1,350,977	5,000,000	3,649,023	1,275,000	(75,977)	-5.6%
Transfer In	1,260,157	1,313,380	53,223	2,705,209	1,445,052	114.7%
Use of / (Add To) Fund Balance	1,118,924	(2,860,737)	(3,979,661)	4,465,846	3,346,922	299.1%
Total Funding	\$ 18,283,578	\$ 20,856,114	\$ 2,572,536	\$ 20,356,458	\$ 2,072,880	11.3%

FY 2025 Budget vs. FY 2026 Budget

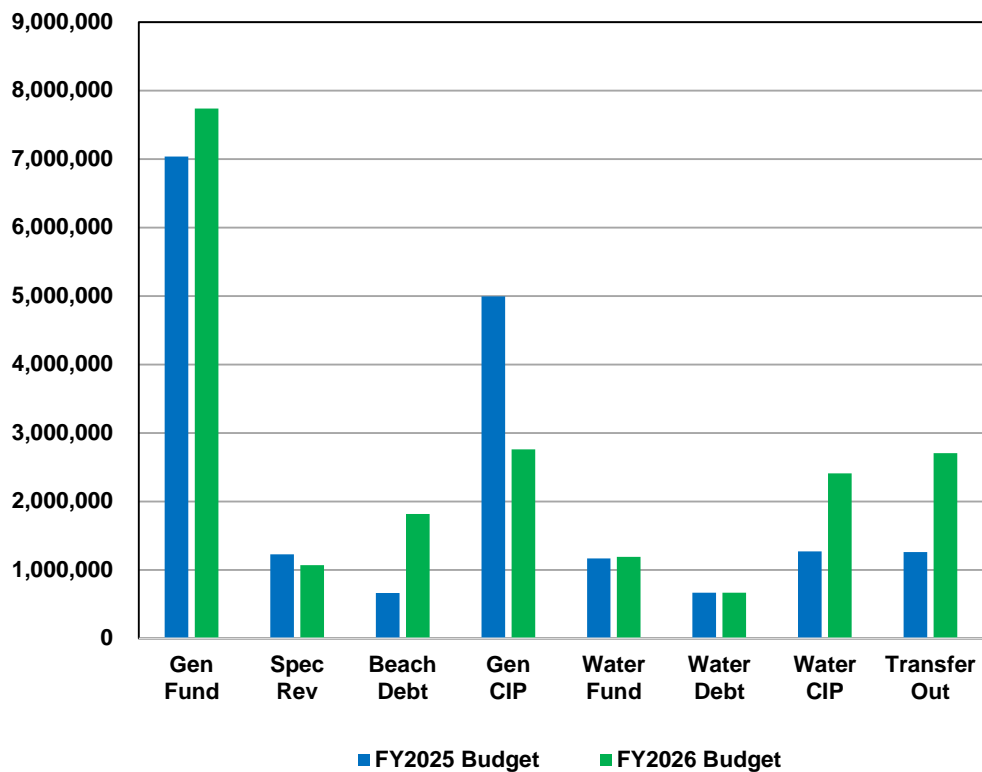


**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

All Funds - Total Expenditures/Expenses By Fund

<u>Expenditures/Expenses</u>	FY 2025			FY 2026		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
General Fund	\$ 7,033,703	\$ 6,416,659	\$ 617,044	\$ 7,735,381	\$ 701,678	10.0%
Special Revenue Funds	1,227,383	2,675,322	(1,447,939)	1,069,573	(157,810)	-12.9%
Debt Service Funds	663,489	3,150,587	(2,487,098)	1,815,041	1,151,552	173.6%
General Fund - CIP	4,992,813	5,454,225	(461,412)	2,760,000	(2,232,813)	-44.7%
Water Fund	1,167,640	1,020,007	147,633	1,192,860	25,220	2.2%
Water Debt Service Fund	668,393	668,294	99	668,393	(0)	0.0%
Water Fund - CIP	1,270,000	157,640	1,112,360	2,410,000	1,140,000	89.8%
Total Expense	17,023,421	19,542,733	(2,519,312)	17,651,248	627,827	3.7%
Transfer Out	1,260,157	1,313,380	(53,223)	2,705,209	1,445,052	114.7%
Total Expenditures/Expenses	\$ 18,283,578	\$ 20,856,114	\$ (2,572,536)	\$ 20,356,458	\$ 2,072,880	11.3%

FY2025 Budget vs. FY2026 Budget

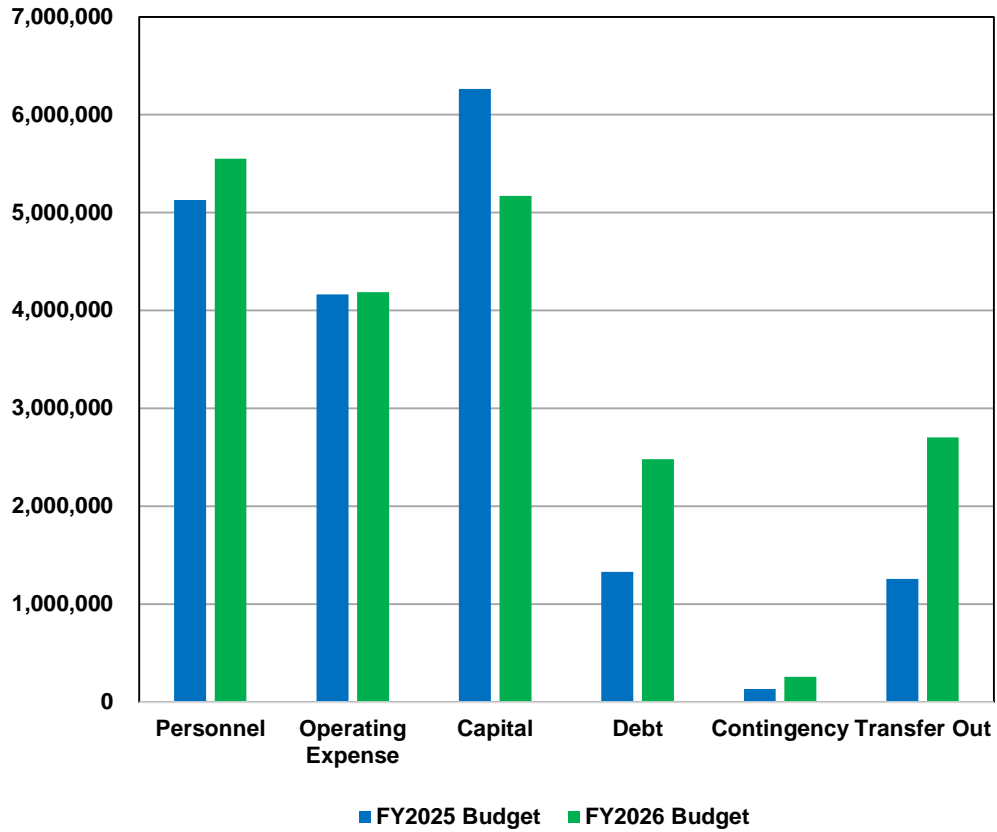


**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

All Funds - Total Expenditures By Category

<u>Expenditures/Expenses</u>	FY 2025			FY 2026		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personnel	\$ 5,128,962	\$ 4,622,484	\$ 506,478	\$ 5,550,090	\$ 421,128	8.2%
Operating Expense	4,164,764	5,489,214	(1,324,450)	4,187,725	22,961	0.6%
Capital	6,262,813	5,611,865	650,948	5,170,000	(1,092,813)	-17.4%
Debt Service	1,331,882	3,818,881	(2,486,999)	2,483,434	1,151,552	86.5%
Contingency	135,000	290	134,710	260,000	125,000	92.6%
Total Expense	17,023,421	19,542,733	(2,519,312)	17,651,248	627,827	3.7%
Transfer Out	1,260,157	1,313,380	(53,223)	2,705,209	1,445,052	114.7%
Total Expenditures/Expenses	\$ 18,283,578	\$ 20,856,114	\$ (2,572,536)	\$ 20,356,458	\$ 2,072,880	11.3%

FY2025 Budget vs. FY2026 Budget



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

All Funds - Personnel Expense Summary

Description	FY 2025			FY 2026		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
DEPARTMENT						
Commission	\$ 65,825	\$ 67,808	\$ (1,983)	\$ 70,217	\$ 4,392	6.7%
Town Manager	275,403	262,481	12,922	302,224	26,821	9.7%
Town Clerk	223,700	147,888	75,812	246,768	23,068	10.3%
Police	3,703,507	3,405,426	298,081	4,045,976	342,469	9.2%
Facility Services	115,125	109,094	6,031	123,685	8,560	7.4%
Total General Fund	4,383,560	3,992,697	390,863	4,788,870	405,310	9.2%
Water	708,122	592,291	115,831	720,780	12,658	1.8%
Marine Law Enforcement Grant	37,280	37,496	(216)	40,440	3,160	8.5%
Total	\$ 5,128,962	\$ 4,622,484	\$ 506,478	\$ 5,550,090	\$ 421,128	8.2%

Description	FY 2025			FY 2026		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
EXPENSE TYPE						
Commission Stipend	\$ 50,000	\$ 52,025	\$ (2,025)	\$ 54,080	\$ 4,080	8.2%
Salaries	2,826,779	2,649,846	176,933	2,988,000	161,221	5.7%
Car Allowance	55,200	65,806	(10,606)	64,800	9,600	17.4%
Paid Holidays	60,396	40,851	19,545	67,503	7,107	11.8%
Overtime	128,000	133,461	(5,461)	135,000	7,000	5.5%
Vacation Leave Cash Out	20,180	22,104	(1,924)	25,206	5,026	24.9%
Sick Leave Cash Out	46,231	42,644	3,587	46,231	(0)	0.0%
Incentive Pay	18,330	16,689	1,641	17,550	(780)	-4.3%
Salary & Wages	3,205,116	3,023,426	181,690	3,398,370	193,254	6.0%
FICA	241,422	228,535	12,887	255,964	14,542	6.0%
Florida Retirement System	805,454	704,479	100,975	925,906	120,452	15.0%
Health and Life Insurance	765,873	608,812	157,061	835,025	69,152	9.0%
Tuition Reimbursement	2,250	-	2,250	2,250	-	0.0%
AD&D	1,002	709	293	815	(187)	-18.6%
Workers' Comp Insurance	106,095	56,523	49,572	130,009	23,914	22.5%
Unemployment Compensation	1,750	-	1,750	1,750	-	0.0%
Total Benefits	1,923,846	1,599,058	324,788	2,151,720	227,874	11.8%
Total Compensation	\$ 5,128,962	\$ 4,622,484	\$ 506,478	\$ 5,550,090	\$ 421,128	8.2%



Property
Tax
Revenue

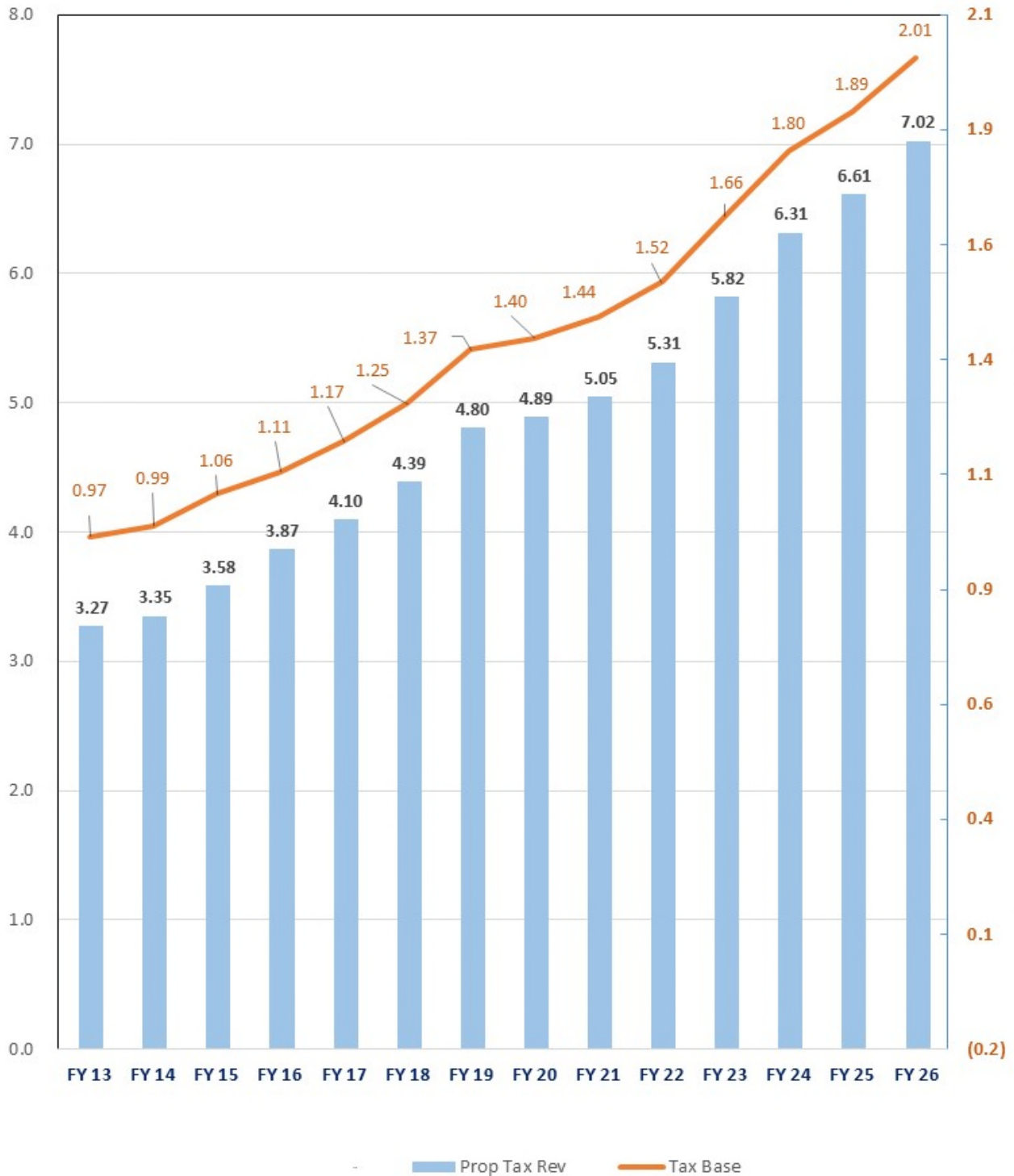
Property Tax Base Detail

	Vacant Property	Single Family Res	Town- houses	Condos & Co-ops	Other	Total Real Property	Personal Property	Total Taxable Values
<u>FY 2025</u>								
Number	24	47	88	2,064	51	2,274		
Homesteaded	3	34	43	713	0	793		
Homesteaded %	12.5%	72.3%	48.9%	34.5%	0.0%	34.9%		
Market Value (\$M)	\$199.6	\$782.4	\$82.7	\$1,265.1	\$90.6	\$2,420.5		
Taxable Value (\$M)	\$184.2	\$568.6	\$65.0	\$985.5	\$75.4	\$1,878.7	\$10.8	\$1,889.5
% of Total Taxable Value	9.8%	30.3%	3.5%	52.5%	4.0%	100.0%		
Average Market Value (\$)	\$8,317,780	\$16,647,681	\$940,195	\$612,945	\$1,776,937	\$1,064,445		
Average Taxable Value (\$)	\$7,673,097	\$12,097,396	\$739,098	\$477,493	\$1,477,642	\$826,155		
% Taxable To Market	92.2%	72.7%	78.6%	77.9%	83.2%	77.6%		
<u>FY 2026</u>								
Number	24	47	88	2,064	51	2,274		
Homesteaded	2	33	42	699	0	776		
Homesteaded %	8.3%	70.2%	47.7%	33.9%	0.0%	34.1%		
Market Value (\$M)	\$216.7	\$809.9	\$77.8	\$1,319.3	\$109.2	\$2,533.0		
Taxable Value (\$M)	\$207.1	\$591.3	\$65.7	\$1,049.7	\$81.5	\$1,995.3	\$11.6	\$2,006.9
% of Total Taxable Value	10.4%	29.6%	3.3%	52.6%	4.1%	100.0%		
Average Market Value (\$)	\$9,030,668	\$17,232,863	\$884,582	\$639,177	\$2,140,777	\$1,113,880		
Average Taxable Value (\$)	\$8,629,586	\$12,580,939	\$746,032	\$508,597	\$1,598,197	\$877,448		
% Taxable To Market	95.6%	73.0%	84.3%	79.6%	74.7%	78.8%		
<u>CHANGE</u>								
Number	0	0	0	0	0	0		
Homesteaded	(1)	(1)	(1)	(14)	0	(17)		
Market Value (\$M)	\$17.1	\$27.5	(\$4.9)	\$54.1	\$18.6	\$112.4		
Year Over Year Growth	8.6%	3.5%	-5.9%	4.3%	20.5%	4.6%		
Taxable Value (\$M)	\$23.0	\$22.7	\$0.6	\$64.2	\$6.1	\$116.6	\$0.8	\$117.4
Year Over Year Growth	12.5%	4.0%	0.9%	6.5%	8.2%	6.2%		
Average Market Value (\$)	\$712,889	\$585,182	(\$55,613)	\$26,231	\$363,840	\$49,435		
Year Over Year Growth	8.6%	3.5%	-5.9%	4.3%	20.5%	4.6%		
Average Taxable Value (\$)	\$956,489	\$483,544	\$6,934	\$31,104	\$120,555	\$51,293		
Year Over Year Growth	12.5%	4.0%	0.9%	6.5%	8.2%	6.2%	7.5%	6.2%

Prop Tax (\$M)

Property Tax & Tax Base
(FY2013 to Present)

Tax Base (\$B)



Millage Rate Trend													
FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
3.39	3.39	3.39	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50

Rolled-Back Rate Analysis

(\$ Millions)

Tax Base Analysis

FY 2025 Tax Base
(As Adjusted through May 2025)

FY 2026 Tax Base

Growth - Enhanced Market Value

FY 2026 Tax Base - Before New Additions

Growth - New Additions To Tax Base

FY 2026 Tax Base - Total

Taxable Base	% Growth
1,889.5	
97.0	5.13%
1,986.5	
20.4	1.08%
2,006.9	6.22%

Property Tax Analysis

FY 2025 Millage Rate & FY 2025 Final Tax Base

FY 2026 **Rolled Back Rate** & FY 2026 Tax Base

Millage Rate	Tax Base	Property Tax Revenue (Tax Base X Rate)
3.5000	1,889.5	6.613
		↑↓
3.3291	1,986.5	6.613

**Impact of Potential FY 2026 Millage Rates
Homestead vs. Non-Homestead Properties**

	Market Value \$400,000		Market Value \$1,000,000		Market Value \$10,000,000	
	H-Stead	N-H-Stead	H-Stead	N-H-Stead	H-Stead	N-H-Stead
FY 2025						
Market Value	400,000	400,000	1,000,000	1,000,000	10,000,000	10,000,000
SOH % Of Market Value	80.9%	NA	80.9%	NA	80.9%	NA
SOH Value	323,458	400,000	808,644	1,000,000	8,086,439	10,000,000
Exemptions	50,000	NA	50,000	NA	50,000	NA
Taxable Value	273,458	400,000	758,644	1,000,000	8,036,439	10,000,000
Millage Rate	3.5000	3.5000	3.5000	3.5000	3.5000	3.5000
Property Tax	\$957	\$1,400	\$2,655	\$3,500	\$28,128	\$35,000
FY 2026						
Market Value Growth %	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Market Value	414,060	414,060	1,035,151	1,035,151	10,351,510	10,351,510
SOH % Of Market Value	81.2%	NA	81.2%	NA	81.2%	NA
SOH Value	336,022	414,060	840,055	1,035,151	8,400,547	10,351,510
Exemptions	50,000	NA	50,000	NA	50,000	NA
Taxable Value	286,022	414,060	790,055	1,035,151	8,350,547	10,351,510
Taxable Value % Increase	4.6%	3.5%	4.1%	3.5%	3.9%	3.5%
Millage Rate = 3.5000 Mills (FY 2026 Millage Rate)						
Property Tax	\$1,001	\$1,449	\$2,765	\$3,623	\$29,227	\$36,230
Property Tax Incr /(Decr)	\$44	\$49	\$110	\$123	\$1,099	\$1,230
Property Tax % Increase	4.6%	3.5%	4.1%	3.5%	3.9%	3.5%

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

General Fund - Summary

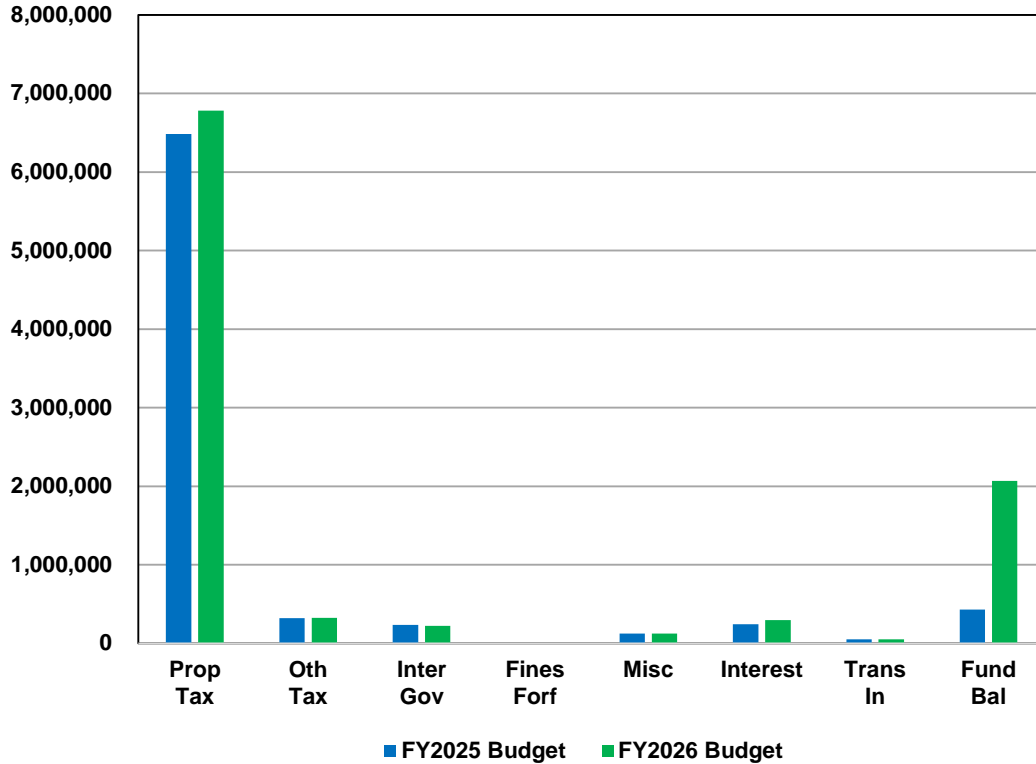
	FY 2025			FY 2026		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Total Revenue	\$ 7,413,242	\$ 7,420,770	\$ 7,528	\$ 7,748,694	\$ 335,452	4.5%
Transfer In	50,000	50,000	-	50,000	-	0.0%
Use of / (Add To) Fund Balance	431,450	(238,538)	(669,988)	2,066,728	1,635,278	379.0%
Total Funding	7,894,692	7,232,231	(662,461)	9,865,422	1,970,730	25.0%
<u>EXPENDITURES</u>						
Personnel Expense	4,383,560	3,992,697	390,863	4,788,870	405,310	9.2%
Operating Expense - Excl. Cont.	2,525,143	2,423,672	101,471	2,696,511	171,368	6.8%
Contingency	125,000	290	124,710	250,000	125,000	100.0%
Transfers Out	860,989	815,572	45,417	2,130,041	1,269,052	147.4%
Total Expenditures	7,894,692	7,232,231	662,461	9,865,422	1,970,730	25.0%
<u>AVAILABLE FUND BALANCE</u>						
Opening Balance	3,615,879	3,615,879	-	3,854,417	238,538	6.6%
(Use) / Add To Fund Balance	(431,450)	238,538	669,988	(2,066,728)	(1,635,278)	379.0%
Closing Balance	\$ 3,184,429	\$ 3,854,417	\$ 669,988	\$ 1,787,689	\$ (1,396,740)	-43.9%
Closing Bal % Of Total Exp	40.3%	53.3%	13.0%	18.1%	-22.2%	N/A

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

General Fund - Source Of Funds

FUNDING	FY 2025			FY 2026		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue						
Property Tax	\$ 6,483,919	\$ 6,487,672	\$ 3,753	\$ 6,781,371	\$ 297,452	4.6%
Other Local Taxes	322,000	315,811	(6,189)	323,000	1,000	0.3%
Intergovernment Revenue	235,173	215,870	(19,303)	223,173	(12,000)	-5.1%
Fines & Forfeitures	2,050	968	(1,082)	1,050	(1,000)	-48.8%
Miscellaneous Revenue	125,000	88,087	(36,913)	125,000	-	0.0%
Interest Income	245,100	312,362	67,262	295,100	50,000	20.4%
Total Revenue	7,413,242	7,420,770	7,528	7,748,694	335,452	4.5%
Transfer In	50,000	50,000	-	50,000	-	0.0%
Use (Add To) Fund Balance	431,450	(238,538)	(669,988)	2,066,728	1,635,278	379.0%
Total Funding	\$ 7,894,692	\$ 7,232,231	\$ (662,461)	\$ 9,865,422	\$ 1,970,730	25.0%

FY2025 Budget vs. FY2026 Budget



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

General Fund - Revenue Details

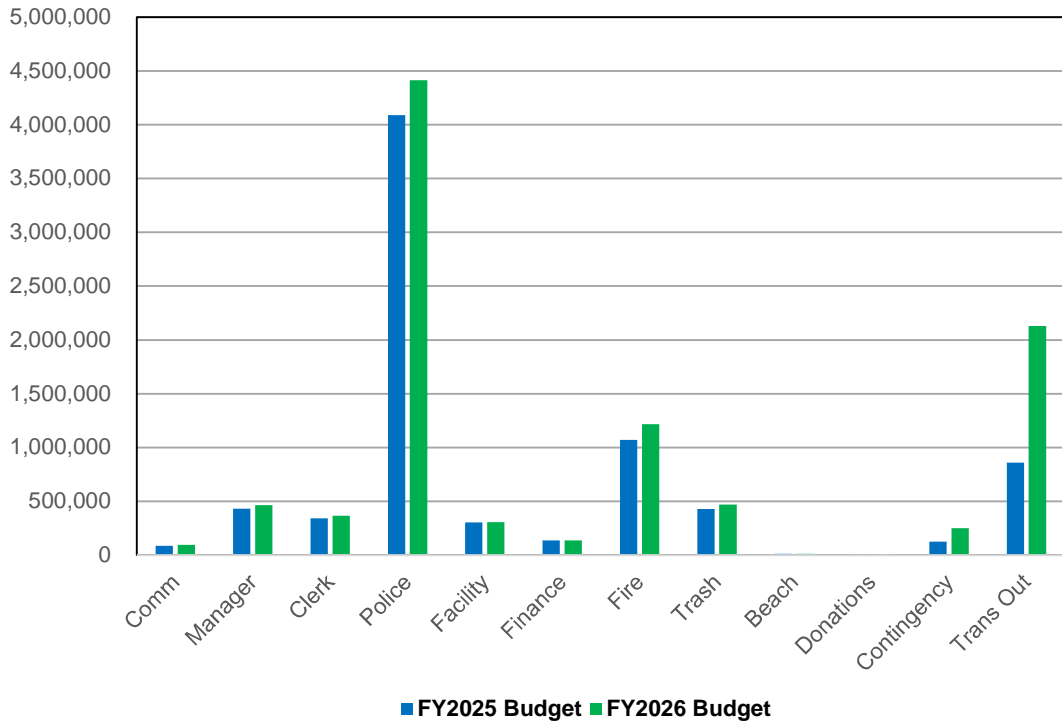
Description	FY 2024	FY 2025			FY 2026		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Property Tax							
Tax Receipts - Current Year	\$ 6,299,274	\$ 6,726,434	\$ 6,726,434	\$ -	\$ 7,024,219	\$ 297,785	4.4%
Tax Receipts - Discounts	(215,423)	(245,515)	(236,703)	8,812	(245,848)	(333)	0.1%
Tax Receipts - Delinquent	1,952	3,000	(2,059)	(5,059)	3,000	-	0.0%
Total - Property Tax	6,085,803	6,483,919	6,487,672	3,753	6,781,371	297,452	4.6%
Other Local Taxes							
FPL Franchise	294,494	295,000	288,091	(6,909)	295,000	-	0.0%
Local Communications Tax	27,256	27,000	27,720	720	28,000	1,000	3.7%
Total - Other Local Taxes	321,751	322,000	315,811	(6,189)	323,000	1,000	0.3%
Intergovernmental Revenues							
Occupational Licenses	2,055	1,900	1,605	(295)	1,900	-	0.0%
FDLE - JAG Grant	563	-	2,095	2,095	-	-	N/A
State Revenue Sharing	62,951	66,000	55,049	(10,951)	60,000	(6,000)	-9.1%
Alcoholic Beverage License	1,273	1,273	1,273	-	1,273	-	0.0%
Half-Cent Sales Tax	158,169	166,000	155,848	(10,152)	160,000	(6,000)	-3.6%
Total - Intergov. Revenue	225,010	235,173	215,870	(19,303)	223,173	(12,000)	-5.1%
Fines & Forfeitures							
Fines	1,800	2,000	968	(1,032)	1,000	(1,000)	-50.0%
Seizures and Forfeitures	-	50	-	(50)	50	-	0.0%
Total - Fines & Forfeitures	1,800	2,050	968	(1,082)	1,050	(1,000)	-48.8%
Miscellaneous Revenue							
Miscellaneous	3,092	10,000	5,832	(4,168)	10,000	-	0.0%
Misc. - Police reimbursement	54,819	85,000	62,451	(22,549)	85,000	-	0.0%
Rental Revenue	1,000	-	10,104	10,104	-	-	N/A
Lien Search Fee	13,000	15,000	9,700	(5,300)	15,000	-	0.0%
Sale of Surplus Equipment	16,116	15,000	-	(15,000)	15,000	-	0.0%
Total - Misc. Revenue	88,027	125,000	88,087	(36,913)	125,000	-	0.0%
Interest Income							
Interest Income	301,381	250,000	353,544	103,544	300,000	50,000	20.0%
Net Incr (Decr) In FMV-Invest	84,871	(5,000)	(44,161)	(39,161)	(5,000)	-	0.0%
Interest Income - Tax Collector	15,649	100	2,979	2,879	100	-	0.0%
Total - Interest Income	401,902	245,100	312,362	67,262	295,100	50,000	20.4%
Total Revenue	7,124,293	7,413,242	7,420,770	7,528	7,748,694	335,452	4.5%
Non-Operating Revenues							
Transfer In							
Water Fund	50,000	50,000	50,000	-	50,000	-	0.0%
Transfer In	50,000	50,000	50,000	-	50,000	-	0.0%
Use / (Add't) Fund Balance	-	431,450	(238,538)	(669,988)	2,066,728	1,635,278	379.0%
Total Funding	\$ 7,174,293	\$ 7,894,692	\$ 7,232,231	\$ (662,461)	\$ 9,865,422	\$ 1,970,730	25.0%

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

General Fund - Total Expenditures By Department

<u>EXPENDITURES</u>	FY 2025			FY 2026		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Expense						
Town Commission	\$ 87,825	\$ 85,224	\$ 2,601	\$ 94,217	\$ 6,392	7.3%
Town Manager	432,903	425,412	7,491	464,724	31,821	7.4%
Town Clerk	342,605	243,701	98,904	365,673	23,068	6.7%
Police	4,087,498	3,713,298	374,200	4,412,485	324,987	8.0%
Facility Services	302,805	258,929	43,876	305,721	2,916	1.0%
Finance	137,779	134,314	3,465	138,115	336	0.2%
Fire Rescue	1,071,082	1,109,053	(37,971)	1,215,846	144,764	13.5%
Solid Waste	427,098	427,027	71	469,492	42,394	9.9%
Beaches	12,000	12,000	-	12,000	-	0.0%
Charitable Donations	7,108	7,411	(303)	7,108	-	0.0%
Contingency	125,000	290	124,710	250,000	125,000	100.0%
Total Expense	7,033,703	6,416,659	617,044	7,735,381	701,678	10.0%
Transfer Out	860,989	815,572	45,417	2,130,041	1,269,052	147.4%
Total Expenditures	\$ 7,894,692	\$ 7,232,231	\$ 662,461	\$ 9,865,422	\$ 1,970,730	25.0%

FY2025 Budget vs. FY2026 Budget

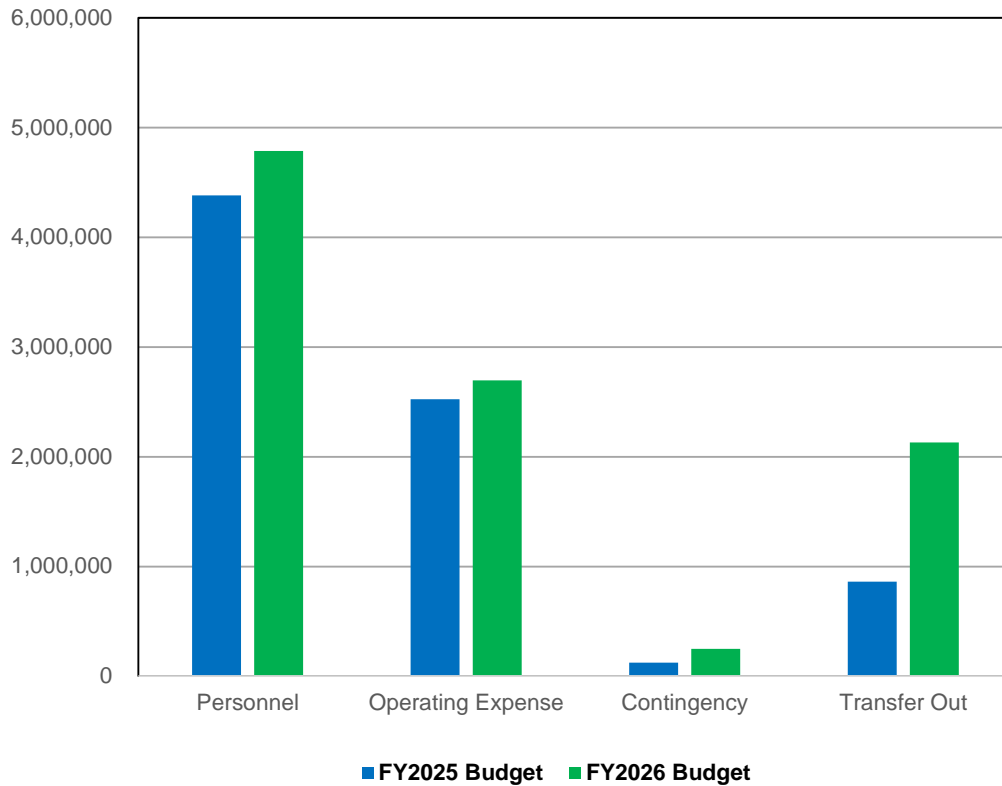


**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

General Fund - Total Expenditures By Category

<u>EXPENDITURES</u>	FY 2025			FY 2026		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Expense						
Personnel	\$ 4,383,560	\$ 3,992,697	\$ 390,863	\$ 4,788,870	\$ 405,310	9.2%
Operating Expense	2,525,143	2,423,672	101,471	2,696,511	171,368	6.8%
Contingency	125,000	290	124,710	250,000	125,000	100.0%
Total Expense	7,033,703	6,416,659	617,044	7,735,381	701,678	10.0%
Transfer Out	860,989	815,572	45,417	2,130,041	1,269,052	147.4%
Total Expenditures	\$ 7,894,692	\$ 7,232,231	\$ 662,461	\$ 9,865,422	\$ 1,970,730	25.0%

FY2025 Budget vs. FY2026 Budget



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

General Fund - Personnel Expense Summary

Description	FY 2025			FY 2026		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Commission	\$ 65,825	\$ 67,808	\$ (1,983)	\$ 70,217	\$ 4,392	6.7%
Town Manager	275,403	262,481	12,922	302,224	26,821	9.7%
Town Clerk	223,700	147,888	75,812	246,768	23,068	10.3%
Police	3,703,507	3,405,426	298,081	4,045,976	342,469	9.2%
Facility Services	115,125	109,094	6,031	123,685	8,560	7.4%
Total Personnel Expense	4,383,560	3,992,697	390,863	4,788,870	405,310	9.2%

Description	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
EXPENSE TYPE						
Commission Stipend	50,000	52,025	(2,025)	54,080	4,080	8.2%
Salaries / Other Pay	2,397,252	2,289,370	107,882	2,563,096	165,844	6.9%
Car Allowance	55,200	65,806	(10,606)	64,800	9,600	17.4%
Paid Holidays	60,396	40,851	19,545	67,503	7,107	11.8%
Overtime	98,000	81,883	16,117	105,000	7,000	7.1%
Vacation Leave Cash Out	4,061	5,026	(965)	9,087	5,026	123.8%
Sick Leave Cash Out	33,162	32,034	1,128	33,162	0	0.0%
Incentive Pay	18,330	16,689	1,641	17,550	(780)	-4.3%
Transfer To Special Revenue	(37,280)	(26,555)	(10,725)	(40,440)	(3,160)	8.5%
Salary & Wages	2,679,121	2,557,129	121,992	2,873,839	194,718	7.3%
FICA	204,035	195,921	8,114	218,931	14,896	7.3%
Florida Retirement System	729,431	639,467	89,964	847,585	118,154	16.2%
Health and Life Insurance	681,136	554,008	127,128	737,802	56,666	8.3%
Tuition Reimbursement	2,250	-	2,250	2,250	-	0.0%
AD&D	1,002	709	293	815	(187)	-18.6%
Workers' Comp Insurance	85,335	45,463	39,872	106,398	21,063	24.7%
Unemployment Compensation	1,250	-	1,250	1,250	-	0.0%
Total Benefits	1,704,439	1,435,568	268,871	1,915,031	210,592	12.4%
Total Compensation	\$ 4,383,560	\$ 3,992,697	\$ 390,863	\$ 4,788,870	\$ 405,310	9.2%

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

General Fund - Town Commission Department

Mission

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

Major Issues

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

Current Year Highlights

- Completed beach nourishment utilizing the access road at the Rosewood Development.
- Utilized FEMA funds from Hurricane Dorian which will cover more than 87% of total cost of the \$5 million beach nourishment.
- Authorized FPL to proceed with an updated design for underground utility installation and remitted payment for a Binding Cost Estimate (BCE) to support a phased implementation strategy, segmenting the project into multiple components valued at approximately \$2 million each.
- Received state funding for two water projects: a new clear well (\$900,000) and replacement of the watermain across sample road (\$400,000).
- Received FDEP grant funds (\$380,000) for a vulnerability and resilience study to sea level rise and will contract with engineering firm by December to commence study.
- Designed and constructed new bocce court, with pavers and new benches being installed before EOY 2025.
- Completed survey, engineering and design for parking enhancements at Town Hall, adding 15 spaces and two EV Charging stations.
- Continued Town-wide improvements and upgrades, including new interior improvements at Town Hall.
- Enhanced monthly Condo Forum with Commissioner Reiser, with an emphasis on guest speakers. Speakers included Town staff, Town Attorney, and outside Condominium practitioners, and condo attorneys discussing various new laws, and current projects in Town.
- Participated in Broward League of Cities meetings, MPO Board Meetings and Solid Waste Authority meetings.
- Updated Chapter 12, Land Development Code renderings on all site plans, pictures of existing structures prior to demolition, and sod on demolished lots (as required).

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

General Fund - Town Commission Department

- Prohibited gas powered leaf blowers and required parcel numbers posted on coastlines.
- Approved the Town’s cybersecurity policy and implemented employee cyber training compliant with state statute.

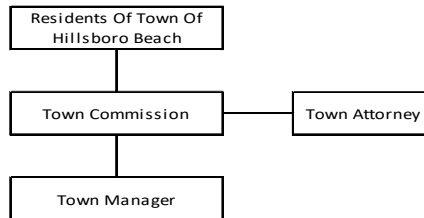
Next Year Goals

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

Positions

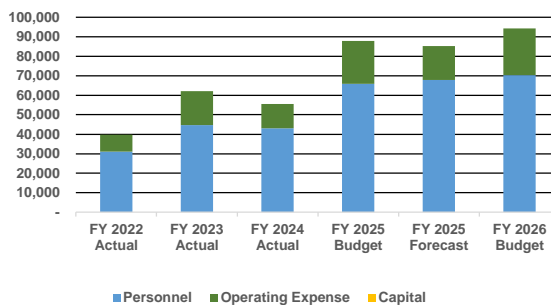
Position	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Mayor	1	1	1	1	1
Vice Mayor	1	1	1	1	1
Commissioner – Treasurer	1	1	1	1	1
Commissioner	2	2	2	2	2
Total	5	5	5	5	5

Organizational Chart



Five-Year History Summary

	Historical Data			FY 2025		FY 2026
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Annual Budget	Forecast	Annual Budget
Personnel	\$31,003	\$44,630	\$43,095	\$65,825	\$67,808	\$70,217
Operating Expense	8,746	17,451	12,494	22,000	17,416	24,000
Total	\$39,749	\$62,081	\$55,589	\$87,825	\$85,224	\$94,217



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

General Fund - Town Commission Department

Description	FY 2024	FY 2025			FY 2026		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Mayor/Commission Stipend	\$ 40,033	\$ 50,000	\$ 52,025	\$ (2,025)	\$ 54,080	\$ 4,080	8.2%
Car Allowance	-	12,000	12,006	(6)	12,000	-	0.0%
FICA	3,062	3,825	3,777	48	4,137	312	8.2%
Total Personal Services	43,095	65,825	67,808	(1,983)	70,217	4,392	6.7%
Operating Expenses							
Election Fees	1,636	3,500	644	2,856	3,500	-	0.0%
Conferences/Seminars	1,255	6,000	5,581	419	8,000	2,000	33.3%
BLC Annual Event	5,000	5,000	5,000	-	5,000	-	0.0%
Mayor/Commission Expense	4,603	7,500	6,191	1,309	7,500	-	0.0%
Total Operating Expenses	12,494	22,000	17,416	4,584	24,000	2,000	9.1%
Total Commission	\$ 55,589	\$ 87,825	\$ 85,224	\$ 2,601	\$ 94,217	\$ 6,392	7.3%

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

General Fund - Town Manager Department

Mission

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

Major Issues

- Ensure fiscal integrity.
- Enhance residential and roadway safety.
- Defend Town's interest during County and State issues.
- Chart path of Commission's vision as it relates to future development and Town-wide issues.
- Preservation of the Town beach.
- Ensure excellence and compassionate 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.

Current Year Highlights

- Successfully obtained FEMA's approval to extend Hurricane Dorian (2019) funding for 2025 beach nourishment project.
- Completed \$5 million beach nourishment utilizing FEMA (Hurricane Dorian) funding and coordinated sand placement with Related Group to allow access point and truck staging area.
- Increased Hurricane Dorian external funding so that the Town's expense will only be \$300,000 of the \$5 million project, once state and FEMA provide reimbursements.
- Secured almost \$1.5 million in state funding for water capital projects with the help of Mayor, town residents and lobbyist.
- Secured \$380,000 Sea- Level Rise Vulnerability and Resiliency grant from FDEP.
- Successfully procured and ranked the top two engineering firms responding to the RFQ to complete the FDEP Sea Level Rise study.
- A new contract for FPL to update the design for burying utilities and create a "Phase 1" approach to begin with only \$2 million.
- Launched a social media campaign and developed monthly calendar of Town promotions for digital publishing, including videos of Mayor and educational.
- Created a new employee wellness project with Employee Assistance Programs and Fitness initiatives to reward employees for adopting health habits, funded by United Health.
- Renovated Community Room with new furniture, flooring, millwork, window treatments and state-of-the-art audio/visual equipment.

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

General Fund - Town Manager Department

- Completed adoption of Cybersecurity Policy and employee training
- Updated the water utility’s diesel generator to provide seamless transition from FPL to generator.
- New bocce court installed, new parking at Town Hall designed and awaiting construction responses.
- Completed design for new Plan Review Room and Chambers.

Next Year Goals

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

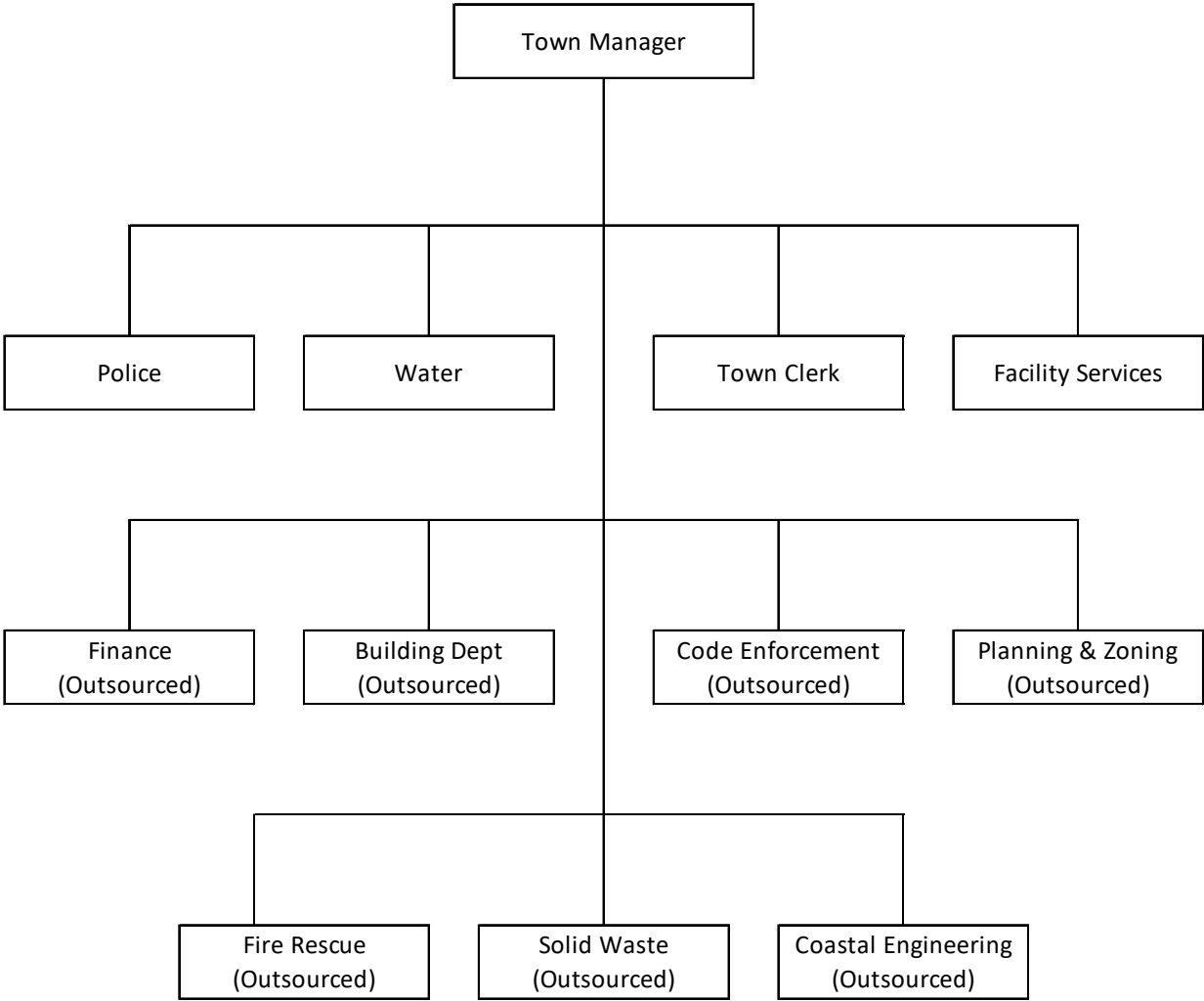
Positions

Position	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Town Manager	1	1	1	1	1
Total	1	1	1	1	1

Town of Hillsboro Beach
Fiscal Year 2026 Budget

General Fund - Town Manager Department

Organizational Chart

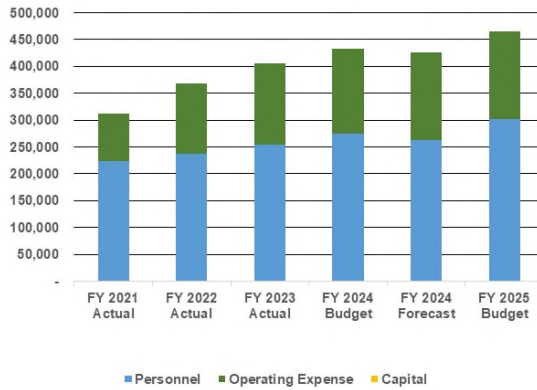


**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

General Fund - Town Manager Department

Five-Year History Summary

	Historical Data			FY 2025		FY2026
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Annual Budget	Forecast	Annual Budget
Personnel	\$224,016	\$237,946	\$253,815	\$275,403	\$262,481	\$302,224
Operating Expense	87,722	129,660	152,345	157,500	162,931	162,500
Total	\$311,738	\$367,605	\$406,160	\$432,903	\$425,412	\$464,724



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

General Fund - Town Manager Department

Description	FY 2024	FY 2025			FY 2026		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Salaries	\$ 159,234	\$ 167,428	\$ 161,114	\$ 6,314	\$ 183,402	\$ 15,974	9.5%
Car Allowance	4,375	4,200	5,300	(1,100)	6,000	1,800	42.9%
FICA	12,581	13,130	12,684	446	14,489	1,359	10.4%
Florida Retirement System	55,002	57,796	58,891	(1,095)	60,963	3,167	5.5%
Health and Life Insurance	22,438	32,457	24,284	8,173	36,876	4,419	13.6%
Workers' Comp Insurance	185	392	209	183	494	102	26.0%
Total Personal Services	253,815	275,403	262,481	12,922	302,224	26,821	9.7%
Operating Expenses							
Town Attorney	66,833	70,000	71,561	(1,561)	70,000	-	0.0%
Prof. Services - IT Services	19,926	20,000	22,545	(2,545)	25,000	5,000	25.0%
Prof. Services - Lobbyist	61,239	60,000	66,182	(6,182)	60,000	-	0.0%
Miscellaneous	1,620	1,000	655	345	1,000	-	0.0%
Computer Expenses/Supplies	915	1,000	1,545	(545)	1,000	-	0.0%
Training / Conference Expenses	1,813	5,500	443	5,057	5,500	-	0.0%
Total Operating Expenses	152,345	157,500	162,931	(5,431)	162,500	5,000	3.2%
Total Town Manager	\$ 406,160	\$ 432,903	\$ 425,412	\$ 7,491	\$ 464,724	\$ 31,821	7.4%

**Town of Hillsboro Beach
Fiscal Year 2026 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

- Implement Lobbyist Registration Portal on Website.
- Implement Vendor Registration Portal on Website.
- Implement Business Impact Statement page on Website in accordance with state law.
- Implement Floodplain page on Town website to provide residents with access to details on flood risk for their property, using Forerunner Software.
- Enhance 'Contact Us' page on Town website, to provide a direct line of communication between the public and Town staff – increasing community outreach and accountability.
- Working with a new reputable company to digitize Town records with increased efficiency.
- Obtain state-funded Cybersecurity Training Certificate with Florida International University
- Upload Development Orders into Laserfiche to allow for ease of use and accessibility for Development Planners and Building Department.
- Enhance record keeping by developing tracking system for site plans and variances.
- Board of Directors for Broward County Municipal Clerks Association.
- Committee Chair for Florida Association of City Clerks.
- Committee Chair for International Institute of Municipal Clerks.
- Managing Florida Local Government Cybersecurity Grant Application Submittal to enhance the Town's cybersecurity measures for continued compliance.
- Town Website Redesign - launch in 2025.

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

General Fund - Town Clerk Department

Next Year Goals

- Manage Lobbyist Registration Portal on Website.
- Manage Vendor Registration Portal on Website.
- Develop & Implement campaign to promote the Town’s new website launch.
- Work with the Police Department for enhanced online presence with new website redesign.
- Continue to oversee scanning project of Town records, working in tandem with Building Dept
- Identify a company to archive & preserve the Town’s historical documents circa 1930-1970.
- Clear out the planning room by removing obsolete and/or redundant site plans.
- Upload historical Beach Renourishment records and maps into Laserfiche Records Repository.
- Develop and Implement training to help staff prepare for and manage First Amendment Audits.
- Research partnering with a company to digitize/scan Town records that has Laserfiche license for easier workflow uploads.
- Partner with Civic Plus for “Send Module” (Newsletter), communication creation and distribution module. Working in tandem with Notify Me communication subscription feature to send residents emails, texts or social media postings.
- Partner with Civic Plus for “Audio Eye” to comply with the Dept. of Justice new rule of the ADA Act, to ensure website accessibility and site certification by 2027 for small municipalities.
- Shred all records/documents that have past retention that’s currently in off-site storage facility.
- Course exam for Florida Certified Records Manager Certification Program.
- Broward County Municipal Clerks Association Vice President, BCMCA Board of Directors.
- Florida Association of City Clerks South District Director, FACC Board of Directors.

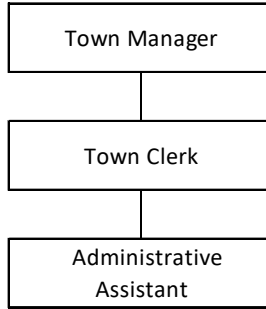
Positions

Position	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
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 2026 Budget**

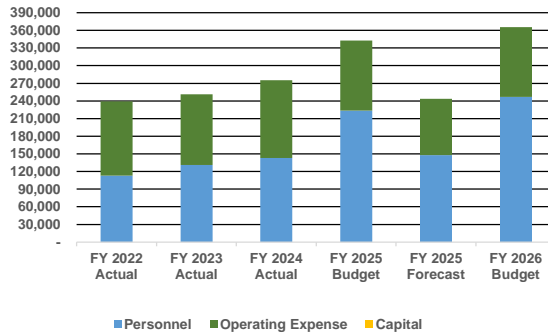
General Fund - Town Clerk Department

Organizational Chart



Five-Year History Summary

	Historical Data			FY 2025		FY 2026
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Annual Budget	Forecast	Annual Budget
Personnel	\$113,155	\$131,011	\$142,843	\$223,700	\$147,888	\$246,768
Operating Expense	126,359	120,410	132,298	118,905	95,813	118,905
Capital	-	-	-	-	-	-
Total	\$239,514	\$251,421	\$275,141	\$342,605	\$243,701	\$365,673



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

General Fund - Town Clerk Department

Description	FY 2024	FY 2025			FY 2026		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Salaries	\$ 103,161	\$ 155,425	\$ 110,995	\$ 44,430	\$ 165,280	\$ 9,855	6.3%
Vacation Leave Cash Out	-	-	5,026	(5,026)	5,026	5,026	N/A
FICA	7,889	11,890	8,975	2,915	13,028	1,138	9.6%
Florida Retirement System	13,987	21,184	11,214	9,970	23,189	2,005	9.5%
Health and Life Insurance	17,638	34,586	11,483	23,103	39,549	4,963	14.4%
Workers' Comp Insurance	167	365	194	171	445	80	22.0%
Unemployment Compensation	-	250	-	250	250	-	0.0%
Total Personal Services	142,843	223,700	147,888	75,812	246,768	23,068	10.3%
Operating Expenses							
Coding Ordinances	2,929	3,239	3,239	-	3,239	-	0.0%
Records Digitization	2,822	15,000	6,898	8,102	6,000	(9,000)	-60.0%
Temporary Labor	48,733	6,500	6,567	(67)	6,500	-	0.0%
Contracts - Other Services	6,797	7,500	6,796	704	7,500	-	0.0%
Contracts - Minutes Preparation	2,000	4,250	3,093	1,158	4,250	-	0.0%
Software Maint / Support	18,817	31,342	31,342	-	31,342	-	0.0%
Postage	1,635	2,500	843	1,657	2,500	-	0.0%
Copier	3,711	5,000	2,601	2,399	5,000	-	0.0%
Advertising	6,940	10,000	7,384	2,616	10,000	-	0.0%
Office Supplies	4,664	5,900	3,580	2,320	5,900	-	0.0%
Website Support	13,921	6,783	12,594	(5,811)	15,783	9,000	132.7%
Subscriptions and Memberships	9,689	5,891	6,126	(235)	5,891	-	0.0%
Office Equipment	-	1,000	1,000	-	1,000	-	0.0%
Training Expenses	2,669	4,000	1,000	3,000	4,000	-	0.0%
Resident Mailings	6,971	10,000	2,750	7,250	10,000	-	0.0%
Total Operating Expenses	132,298	118,905	95,813	23,092	118,905	-	0.0%
Total Town Clerk	\$ 275,141	\$ 342,605	\$ 243,701	\$ 98,904	\$ 365,673	\$ 23,068	6.7%

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

General Fund - Police Department

Mission

Dedicated to professional police services and committed to your protection.

What We Do

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

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

What We Produce

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

- 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 2026 Budget**

General Fund - Police Department

Current Year Highlights

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

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

General Fund - Police Department

Next Year Goals

- 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 pedestrians, cyclists and motor vehicle travel in town. Emphasis on proper crosswalk utilization and safety.
- 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 Plant. Explore any related grant funding available for this initiative.

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

General Fund - Police Department

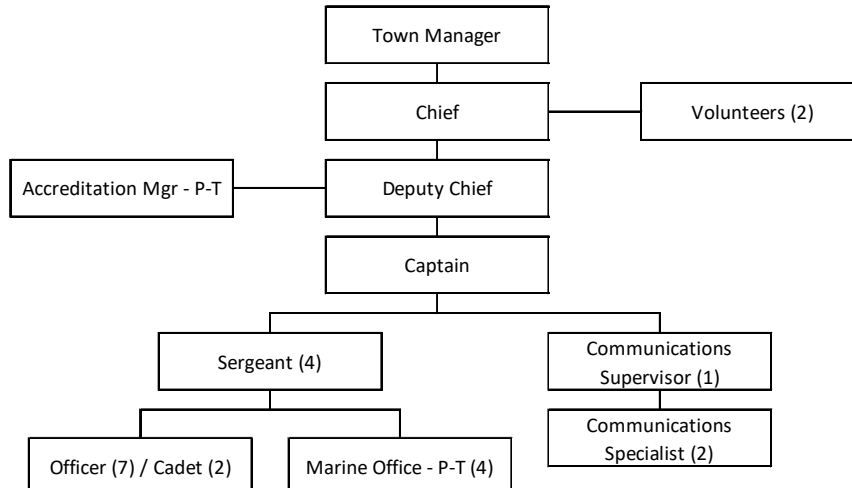
Positions

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

Organizational Chart

The Police Department is staffed by:

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



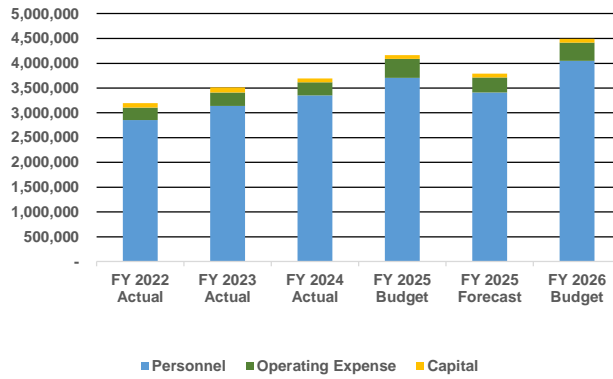
**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

General Fund - Police Department

Five-Year History Summary

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

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



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

General Fund - Police Department

Description	FY 2024	FY 2025			FY 2026		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Salaries	\$ 1,865,018	\$ 2,000,601	\$ 1,935,177	\$ 65,424	\$ 2,139,636	\$ 139,035	6.9%
Offset- Marine Law Enfor. Grant	(36,312)	(37,280)	(26,555)	\$ (10,725)	(40,440)	(3,160)	8.5%
Paid Holidays	53,642	60,396	40,851	19,545	67,503	7,107	11.8%
Car Allowance	39,338	39,000	48,500	(9,500)	46,800	7,800	20.0%
Longevity	9,000	9,000	11,000	(2,000)	6,750	(2,250)	-25.0%
Detective/Dispatcher Pay	7,500	6,600	10,000	(3,400)	7,500	900	13.6%
Overtime	51,264	28,000	34,432	(6,432)	35,000	7,000	25.0%
Overtime - Task Force	47,707	45,000	22,451	22,549	45,000	-	0.0%
Overtime - Oper. Stone Garden	12,428	25,000	25,000	-	25,000	-	0.0%
Sick Leave Cash Out	63,450	31,000	29,313	1,687	31,000	-	0.0%
Incentive	17,507	18,330	16,689	1,641	17,550	(780)	-4.3%
FICA	164,376	170,262	165,645	4,617	182,169	11,907	7.0%
Florida Retirement System	565,656	636,839	555,337	81,502	748,735	111,896	17.6%
Health and Life Insurance	452,356	584,997	493,452	91,545	627,917	42,920	7.3%
Workers' Comp Insurance	38,401	81,510	43,425	38,085	101,790	20,280	24.9%
Tuition Reimbursement	-	2,250	-	2,250	2,250	-	0.0%
AD&D Insurance	747	1,002	709	293	815	(187)	-18.6%
Unemployment Compensation	-	1,000	-	1,000	1,000	-	0.0%
Total Personal Services	3,352,076	3,703,507	3,405,426	298,081	4,045,976	342,469	9.2%
Operating Expenses							
Contracts - Other Services	21,083	28,684	21,145	7,539	27,433	(1,251)	-4.4%
Town Attorney	-	20,000	20,000	-	5,000	(15,000)	-75.0%
Prof. Services - IT Services	5,532	12,500	8,263	4,237	18,000	5,500	44.0%
Telephone Services	3,766	4,100	4,593	(493)	4,600	500	12.2%
Mobile Phones	5,973	6,900	5,580	1,320	6,900	-	0.0%
Postage	42	1,000	62	938	1,000	-	0.0%
Electricity	13,792	15,071	13,033	2,038	15,071	-	0.0%
Liability & Property Insurance	43,093	53,866	45,282	8,584	56,603	2,737	5.1%
Building Repairs & Maintenance	5,119	10,000	2,753	7,247	10,000	-	0.0%
Radio Maintenance	1,895	-	-	-	-	-	N/A
Auto Repairs & Maintenance	13,175	25,000	29,995	(4,995)	25,000	-	0.0%
Boat Repairs & Maintenance	20,845	40,000	16,002	23,998	25,000	(15,000)	-37.5%
ATV Repairs & Maintenance	-	1,500	-	1,500	1,500	-	0.0%
Rental - Vehicles	9,968	15,000	15,000	-	15,000	-	0.0%
Vehicles - GPS	995	1,770	957	813	1,770	-	0.0%
Copier	2,650	4,000	3,134	866	4,000	-	0.0%
Miscellaneous Services	2,496	5,000	3,343	1,657	5,000	-	0.0%
Internet Service	11,654	10,000	10,320	(320)	10,800	800	8.0%
Physical Examinations	860	2,500	2,010	490	3,000	500	20.0%
Office Supplies	1,139	3,000	1,376	1,624	3,000	-	0.0%
Operating Supplies	7,183	15,000	11,577	3,423	15,000	-	0.0%

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

General Fund - Police Department

Description	FY 2024	FY 2025			FY 2026		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<i>Operating Expenses (continued)</i>							
Fuel & Oil	44,434	60,000	53,682	6,318	60,000	-	0.0%
Uniform Supplies	10,334	15,000	16,118	(1,118)	18,000	3,000	20.0%
Investigation Division	4,087	7,500	1,701	5,799	7,500	-	0.0%
Subscriptions & Memberships	8,919	6,600	5,311	1,289	7,332	732	11.1%
Protective PPE	840	-	338	(338)	-	-	N/A
Protective PPE (facilities)	396	-	-	-	-	-	N/A
Education & Training	24,615	20,000	16,299	3,701	20,000	-	0.0%
Total Operating Expenses	264,884	383,991	307,872	76,119	366,509	(17,482)	-4.6%
Total Police	\$ 3,616,960	\$ 4,087,498	\$ 3,713,298	\$ 374,200	\$ 4,412,485	\$ 324,987	8.0%

**Town of Hillsboro Beach
Fiscal Year 2026 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

- Renovated Community Room with window treatment, furniture and AV equipment.
- Completed architectural plans for Commission Chambers and Plan Review Room.
- Interior of Town Hall painted with new window treatments.
- Continued maintenance and repairs of bocce courts.
- Tiki Huts refurbished and treated for termites.
- Town Hall treated for termites.
- Front yard new sod.
- Converted to battery powered leaf blower.

Next Year Goals

- Convert records room to fully functional plan review room and conference room.
- Ensure upkeep of Town hall grounds. Always maintained as tidy and free of debris.
- Replace aging HVAC units in Town hall.
- Develop plan for lighting upgrades in Chambers.
- Potential better office space and space utilization.

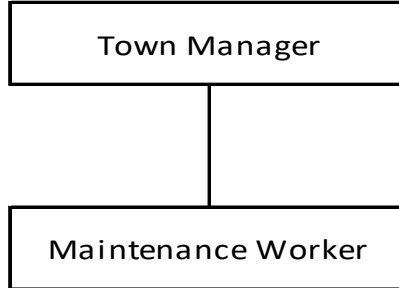
Positions

Position	FY 22	FY 23	FY 24	FY 25	FY 26
Maintenance Worker	1	1	1	1	1
Total	1	1	1	1	1

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

General Fund - Facility Services Department

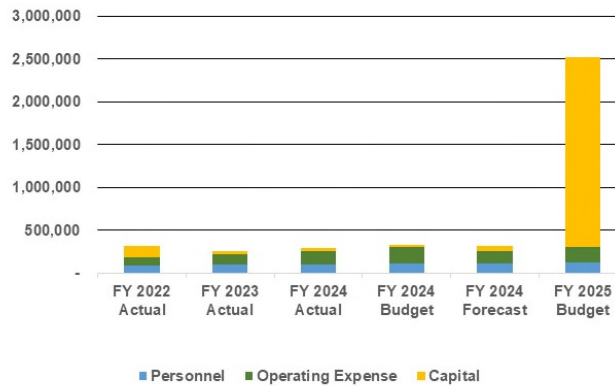
Organizational Chart



Five-Year History Summary

	Historical Data			FY 2025		FY 2026
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Annual Budget	Forecast	Annual Budget
Personal	\$87,787	\$98,446	\$100,952	\$115,125	\$109,094	\$123,685
Operating Expense	99,617	117,371	156,702	187,680	149,834	182,036
Total Before Capital	187,404	215,817	257,654	302,805	258,928	305,721
Capital *	128,977	42,397	39,162	25,000	61,565	2,210,000
Total	\$316,381	\$258,214	\$296,816	\$327,805	\$320,493	\$2,515,721

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



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

General Fund - Facility Services Department

Description	FY 2024	FY 2025			FY 2026		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Salaries	\$ 57,425	\$ 58,198	\$ 61,084	\$ (2,886)	\$ 60,528	\$ 2,330	4.0%
Vacation Leave Cash Out	-	4,061	-	4,061	4,061	(0)	0.0%
Sick Leave Cash Out	2,002	2,162	2,721	(559)	2,162	0	0.0%
FICA	4,509	4,928	4,840	88	5,106	178	3.6%
Florida Retirement System	12,557	13,612	14,026	(414)	14,699	1,087	8.0%
Health and Life Insurance	23,007	29,096	24,789	4,307	33,461	4,365	15.0%
Workers' Comp Insurance	1,452	3,068	1,635	1,433	3,668	600	19.6%
Total Personal Services	100,952	115,125	109,094	6,031	123,685	8,560	7.4%
Operating Expenses							
Telephone Service	3,766	4,500	4,594	(94)	4,600	100	2.2%
Utility - Water	7,418	7,000	6,452	548	7,000	-	0.0%
Electricity	5,665	7,500	4,591	2,909	7,500	-	0.0%
Utility - Sewer	740	900	837	63	900	-	0.0%
Internet Service	8,272	7,200	6,030	1,170	7,200	-	0.0%
Liability & Property Insurance	43,343	54,100	46,109	7,991	57,636	3,536	6.5%
Pest Control - Building/Grounds	3,356	1,280	5,656	(4,376)	2,000	720	56.3%
R&M - Equipment	3,365	10,000	4,035	5,965	5,000	(5,000)	-50.0%
R&M - Grounds	18,010	10,000	3,821	6,179	5,000	(5,000)	-50.0%
Landscape Maintenance	6,415	10,000	5,927	4,073	10,000	-	0.0%
Town Hall Maint/Repairs	21,559	20,000	8,756	11,244	20,000	-	0.0%
Generator Maint Contract	2,461	5,200	5,200	-	5,200	-	0.0%
R&M - Bocce Court	4,560	7,500	5,327	2,173	7,500	-	0.0%
Operating Supplies-General	2,348	3,500	3,500	-	3,500	-	0.0%
Town Events	25,426	35,000	35,000	-	35,000	-	0.0%
A/C Maintenance Contract	-	4,000	4,000	-	4,000	-	0.0%
Total Operating Expenses	156,702	187,680	149,834	37,846	182,036	(5,644)	-3.0%
Total Facility Services	\$ 257,655	\$ 302,805	\$ 258,929	\$ 43,876	\$ 305,721	\$ 2,916	1.0%

**Town of Hillsboro Beach
Fiscal Year 2026 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 FY2024 audit report with zero findings.
- Filed quarterly report for ARPA funds.
- Completed bridge loan financing for the FEMA-Dorian project.
- Completed tracking for beach renourishment project

Next Year Goals

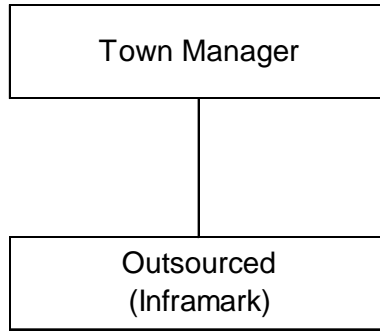
- Complete FY2025 audit report with zero findings.
- Investigate other potential ADP enhancements for payroll processing including eliminating paper/manual timesheets.
- Automate monthly reporting and investigate potential financial dashboards.
- Assist with Town financing requirements for planned projects.
- Investigate new utility billing software.
- Complete grant reporting and reimbursement application for FY2026 projects.

Positions – (Outsourced)

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

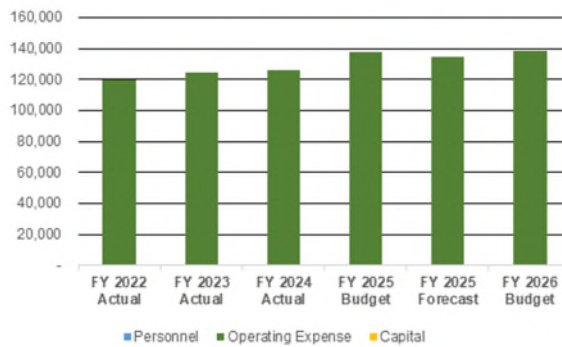
General Fund - Finance Department

Organizational Chart



Five-Year History Summary

	Historical Data			FY 2025		FY 2026
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense	\$119,891	\$124,769	\$126,123	\$137,779	\$134,314	\$138,115
Total	\$119,891	\$124,769	\$126,123	\$137,779	\$134,314	\$138,115



**Town of Hillsboro Beach
Fiscal Year 2026 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

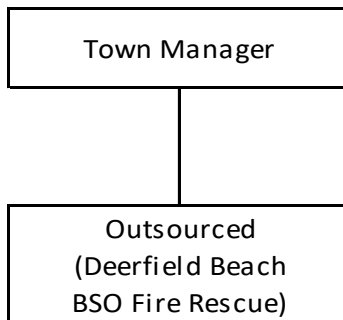
- Responded to service calls and performed fire inspections.
- 100% completion of annual fire hydrants testing.

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

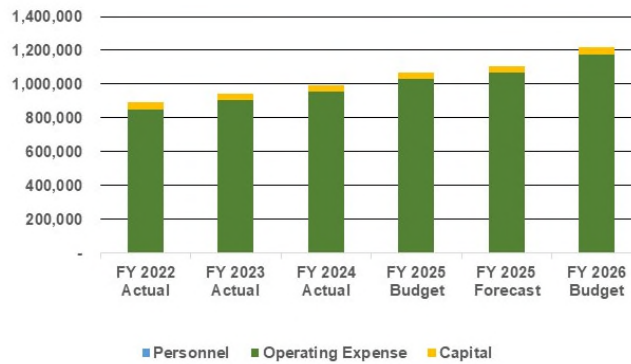


**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

General Fund - Fire Rescue Department

Five-Year History Summary

	Historical Data			FY 2025		FY 2026
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense	\$851,212	\$905,173	\$954,516	\$1,029,964	\$1,067,935	\$1,174,728
Capital	41,118	41,118	41,118	41,118	41,118	41,118
Total	\$892,330	\$946,291	\$995,634	\$1,071,082	\$1,109,053	\$1,215,846



**Town of Hillsboro Beach
Fiscal Year 2026 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

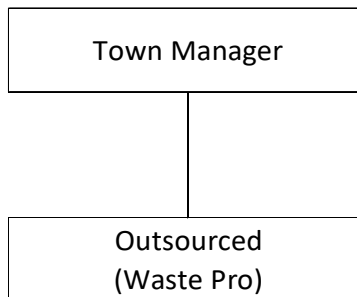
The Town's current contract with Waste Pro will expire in October 2025, and after that time the contract will be extended briefly monthly. In preparation of the expiring contract, the Town will be issuing a new Request for Proposals (RFP) to ensure continued high-quality waste collection services for all residents. Submitted proposals will undergo a comprehensive review and analysis to determine the best fit for the Town's needs moving forward. Findings and recommendations will come to the Commission by early 2026.

Next Year Goals

- Contract with a high-quality service provider.
- Maintain a high level of customer service.
- Continue the program to refurbish solid waste containers; rollers, lids and ensure their cleanliness.
- Elevate the Community Recycling Program and develop new recycling educational material.
- Continue to sponsor and participate in community events.
- Provide solid waste and recycling tonnage.
- Monitor and participate in the Broward Solid Waste Authority initiatives.

Positions – (Outsourced)

Organizational Chart

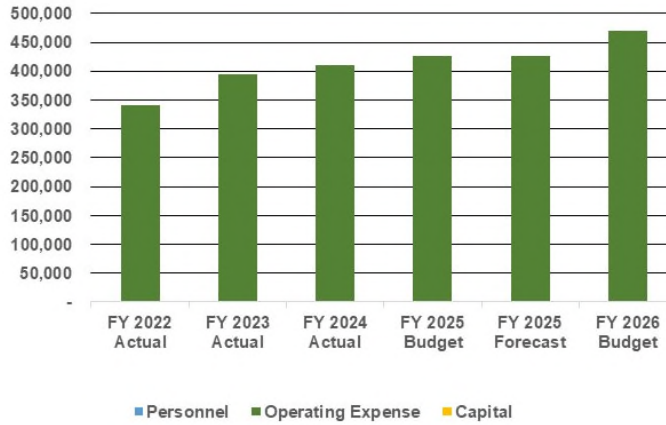


**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

General Fund - Solid Waste Department

Five-Year History Summary

	Historical Data			FY 2025		FY 2026
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense	\$341,782	\$393,897	\$410,764	\$427,098	\$427,027	\$469,492
Total	\$341,782	\$393,897	\$410,764	\$427,098	\$427,027	\$469,492



**Town of Hillsboro Beach
Fiscal Year 2026 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.
- 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

- Successfully constructed the Hurricane Dorian truck haul project, placing 64,500 cy of sand in northern Hillsboro Beach. FEMA is expected to pay 75% of the \$4.8M project with additional cost-sharing from FDEM (12.5%) and FDEP.
- Presented joint-project concept to the Hillsboro Inlet District at monthly commission meeting and highlighted benefits of regional approach to sand management.
- Secured beach access easement at Rosewood Property for future beach construction projects.
- Continued compliance with terms of the October 2020 Settlement Agreement.
- Received the executed grant 25BO1 from the FDEP Beaches Funding department that will provide funding for 50% cost-share reimbursement of 2027/28 project design and permitting.
- Conducted permit-required beach tilling and physical and biological monitoring.
- Continued coordination with Town representative to Hillsboro Inlet District.
- 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 obligations for beach and hazard mitigation funds.
- Continued engineering work for inlet-to-inlet sediment budget and updated beach design for new regulatory permit applications.

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

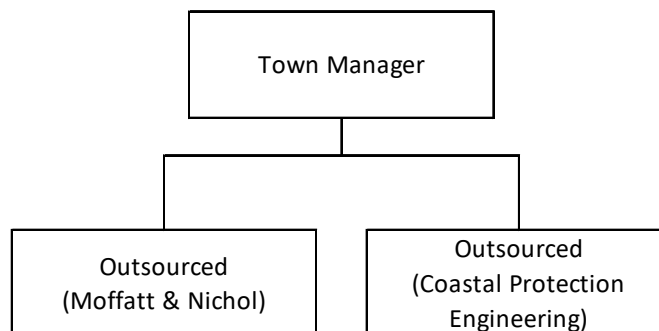
General Fund – Beach Management Department

Next Year Goals

- Seek new federal, state, and county permits authorizing expanded sand placement along Town’s coastline.
- Continue required post-construction monitoring (physical and biological) for 2023 joint beach renourishment project with Deerfield Beach and Hurricane Dorian truck haul project.
- Maintain relationships with City of Boca Raton and the City of Deerfield Beach to promote continued collaboration on beach management projects.
- Continue coordination 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.
- 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 BMFA program.
- Seek cost sharing opportunities with Broward County.

Positions – (Outsourced)

Organizational Chart



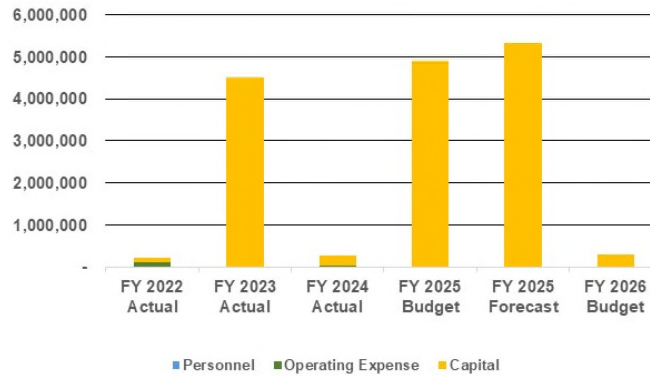
**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

General Fund – Beach Management Department

Five-Year History Summary

	Historical Data			FY 2025		FY 2026
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense	\$105,155	\$16,067	\$32,891	\$12,000	\$12,000	\$12,000
Capital **	110,359	4,483,229	246,300	4,892,813	5,317,659	285,000
Total	\$215,514	\$4,499,296	\$279,191	\$4,904,813	\$5,329,659	\$297,000

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



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

General Fund - Other Departments

Description	FY 2024	FY 2025			FY 2026		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Finance							
Auditing Services	\$ 15,893	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -	0.0%
Accounting/Financial Services	100,646	105,679	104,966	713	108,115	2,436	2.3%
Investment Services	9,583	12,100	9,348	2,752	10,000	(2,100)	-17.4%
Total Finance Expense	126,123	137,779	134,314	3,465	138,115	336	0.2%
Fire Rescue							
Fire Service Agreement	954,516	1,029,964	1,067,935	(37,971)	1,174,728	144,764	14.1%
Fire Service Agreement - Capital	41,118	41,118	41,118	-	41,118	-	0.0%
Total Fire Expense	995,634	1,071,082	1,109,053	(37,971)	1,215,846	144,764	13.5%
Solid Waste Services							
Contract Services	408,352	424,686	424,645	41	467,109	42,423	10.0%
County Contribution	2,412	2,412	2,383	29	2,383	(29)	-1.2%
Total Solid Waste Expense	410,764	427,098	427,027	71	469,492	42,394	9.9%
Beach Management							
Beach Salvage (Boat Removal)	2,250	2,000	2,000	-	2,000	-	0.0%
Buoys	30,641	10,000	10,000	-	10,000	-	0.0%
Total Beach Expense	32,891	12,000	12,000	-	12,000	-	0.0%
Charitable Donations							
Lighthouse Preservation	1,600	2,500	2,500	-	2,500	-	0.0%
Area. Council on Aging Contrib.	4,608	4,608	4,911	(303)	4,608	-	0.0%
Total Charitable Donations	6,208	7,108	7,411	(303)	7,108	-	0.0%
Contingency	-	125,000	290	124,710	250,000	125,000	100.0%
Total Exp Before Transfer Out	1,571,620	1,780,067	1,690,095	89,972	2,092,561	312,494	17.6%
Transfer Out							
To Debt Service - Beach Loan	552,433	663,489	492,710	170,779	1,815,041	1,151,552	173.6%
To P&Z / Code Compliance Fund	77,229	67,500	62,622	4,878	60,000	(7,500)	-11.1%
To General Fund CIP	248,437	130,000	260,240	(130,240)	65,000	(65,000)	-50.0%
Total Transfer Out	878,099	860,989	815,572	45,417	1,940,041	1,079,052	125.3%
Total Other Departments	\$ 2,449,719	\$ 2,641,056	\$ 2,505,668	\$ 135,388	\$ 4,032,602	\$ 1,391,546	52.7%

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

**General Fund - Budget Comparison
(FY2025 vs FY2026)**

	FY 2025 Budget	Incr / (Decr)	FY 2026 Budget	Comments
<u>FUNDING</u>				
Revenue				
Property Tax	\$ 6,483,919	\$ 297,452	\$ 6,781,371	Net increase in taxable values.
Other Local Taxes	322,000	1,000	323,000	Slight increase in FPL Franchise revenue
Other Revenue	607,323	37,000	644,323	Increase in miscellaneous revenue & reimbursements.
Interest Income	245,100	50,000	295,100	Increase due to market conditions
Total Revenue	7,413,242	335,452	7,748,694	
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				
	431,450	1,445,278	1,876,728	Balanced budget by using fund balance for Debt Service
Total Funding	7,894,692	1,780,730	9,675,422	
<u>EXPENDITURES</u>				
Personnel Expenses	4,383,560	405,310	4,788,870	See next schedule for details
<u>Operating Expenses</u>				
Commission	22,000	2,000	24,000	Increased budget for conferences/seminars
Town Manager	157,500	5,000	162,500	Increased budget for IT services
Town Clerk	118,905	-	118,905	No change
<u>Police</u>				
Liability & Property Insur..	53,866	2,737	56,603	Contingency for increase in premiums.
Boat R&M	40,000	(15,000)	25,000	Decrease based on reduction in repairs/maintenance.
Uniform Supplies	15,000	3,000	18,000	Increase based on expected purchases.
Other	290,125	(5,219)	284,906	All other minor changes
Total Police	383,991	(17,482)	366,509	

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

**General Fund - Budget Comparison
(FY2025 vs FY2026)**

	FY 2025 Budget	Incr / (Decr)	FY 2026 Budget	Comments
Facility Services				
Internet Service	7,200	-	7,200	Increase in cost for this service.
Liability & Property Insur.	54,100	3,536	57,636	Contingency for increase in premiums.
Other	126,380	(9,180)	117,200	No other changes
Total Facility Services	187,680	(5,644)	182,036	
Finance				
Accounting Services	105,679	2,436	108,115	Annual CPI increase per contract.
Other	32,100	(2,100)	30,000	Reduction in anticipated expenses.
Total Finance	137,779	336	138,115	
Fire	1,071,082	144,764	1,215,846	10% anticipated increase in contract
Solid Waste Services	427,098	42,394	469,492	10% anticipated increase in contract
Beach				
Total Beach	12,000	-	12,000	No change
Charity	7,108	-	7,108	No change
Contingency	125,000	125,000	250,000	Net increase in contingency
Total Operating Expenses	2,650,143	296,368	2,946,511	
Transfer Out				
To Debt Service - Loan	663,489	1,151,552	1,815,041	Principal & Interest payments on Beach Renourishment
To P&Z Fund	67,500	(7,500)	60,000	Reduction in Comprehensive Planning expenses.
To General Fund CIP	130,000	(65,000)	65,000	Increase for FY2026 projects/purchases.
Total Transfer Out	860,989	1,079,052	1,940,041	
Total Operating Expenditures	3,511,132	1,375,420	4,886,552	
Total Expenditures	7,894,692	1,780,730	9,675,422	

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

**General Fund - Compensation Comparison
(FY2025 vs FY2026)**

FY 2025 Budget		\$4,383,560
Compensation Changes		
Rate / Premium Changes		
Health/Life/Vision/Dental (15%)	56,666	
Workers' Compensation Premiums	15,270	
FRS %	45,694	
Subtotal	117,631	
Compensation Increases (Includes Benefits Impact)		
Step Increase	66,367	
COLA Increase	132,022	
Subtotal	198,389	
Other Changes		
Increase in Commissioner Stipend	4,080	
Net Change to FICA increase due to Compensation Increases	4,240	
All Other FRS changes due to payroll adjustments	28,347	
Additional budgeted Overtime	7,000	
Net Increase in Vacation / Sick Payout	7,801	
Other wage adjustments / staffing changes compared to budget	37,822	
Subtotal	89,291	
Total Changes	405,310	405,310
FY 2026 Budget		\$4,788,870



Special Revenue Funds

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

Special Revenue Fund - Transportation (Community Bus)

Description	FY 2024	FY 2025			FY 2026		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue							
Local Option Gas Tax	\$ 32,879	\$ 34,289	\$ 32,102	\$ (2,187)	34,289	\$ -	0.0%
County Transportation Grant	68,166	74,314	78,844	4,530	78,844	4,530	6.1%
Total Revenue	101,045	108,603	110,946	2,343	113,133	4,530	4.2%
Total Funding	101,045	108,603	110,946	2,343	113,133	4,530	4.2%
Expenditure							
Contractual Services	66,486	74,314	78,844	(4,530)	78,844	4,530	6.1%
Roadways - R&M	9,198	10,000	5,000	5,000	10,000	-	0.0%
Parking Lot	-	-	-	-	80,000	80,000	N/A
Reserve for Future Use	-	24,289	-	24,289	24,289	-	0.0%
Total Expenditure	75,684	108,603	83,844	24,759	193,133	84,530	77.8%
Funding Over/(Under) Exp	25,361	-	27,102	27,102	(80,000)	(80,000)	N/A
AVAILABLE FUND BALANCE							
Opening Balance	120,270	145,631	145,631	-	172,733	27,102	18.6%
Addition To / (Use Of)	25,361	24,289	27,102	2,813	(55,711)	(80,000)	-329.4%
Closing Balance	\$ 145,631	\$ 169,920	\$ 172,733	\$ 2,813	\$ 117,022	\$ (52,898)	-31.1%

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

Special Revenue Fund - Marine Law Enforcement Grant

Description	FY 2024	FY 2025			FY 2026		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue							
Grant Revenue	36,312	37,280	37,496	216	40,440	3,160	8.5%
Total Revenue	36,312	37,280	37,496	216	40,440	3,160	8.5%
Total Funding	36,312	37,280	37,496	216	40,440	3,160	8.5%
Expenditure							
Police Wages	36,312	37,280	37,496	(216)	40,440	3,160	8.5%
Total Expenditure	36,312	37,280	37,496	(216)	40,440	3,160	8.5%
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

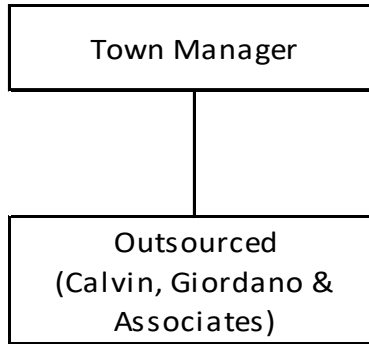
- Continuing updates to Building Department website.
- Continue to provide excellent customer service in plan review and inspections as well as at the Building Department counter.
- Electronic Plan Review and digital plan submission
- Review and approve the Related Group Rosewood Building A permit.
- 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

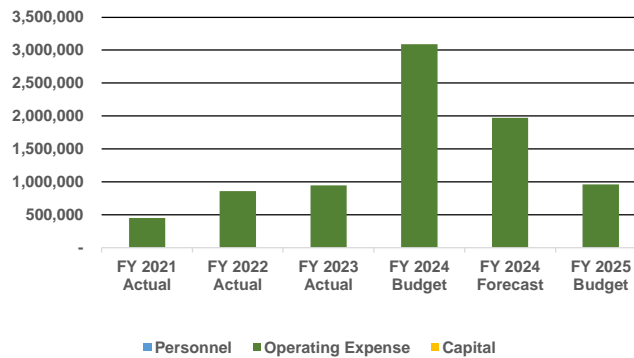


Five-Year History Summary

	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 2026 Budget**

Special Revenue Fund - Building Permitting

Description	FY 2024	FY 2025			FY 2026		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue							
Building Permit Fees	\$ 2,174,517	\$ 880,000	\$ 2,777,751	\$ 1,897,751	\$ 600,000	\$ (280,000)	-31.8%
Building Administrative Fees	4,450	10,000	10,000	-	10,000	-	0.0%
Code Enforcement Violations	7,825	-	-	-	-	-	N/A
Total Revenue	2,186,792	890,000	2,787,751	1,897,751	610,000	(280,000)	-31.5%
Use Of / (Add To) Fund Balance	(284,149)	69,000	(339,066)	(408,066)	111,000	42,000	60.9%
Total Funding	1,902,643	959,000	2,448,685	1,489,685	721,000	(238,000)	-24.8%
Expenditures							
Building Permits - CG&A	1,848,169	748,000	2,357,905	(1,609,905)	510,000	(238,000)	-31.8%
Records Digitization	-	10,000	10,000	-	10,000	-	0.0%
Temporary Labor	-	6,000	6,000	-	6,000	-	0.0%
Code Compliance	17,130	25,000	24,300	700	25,000	-	0.0%
Credit Card Processing Fees	20,210	20,000	20,919	(919)	20,000	-	0.0%
Building Room	17,134	150,000	29,561	120,439	150,000	-	0.0%
Total Expend. before Transfers	1,902,643	959,000	2,448,685	(1,489,685)	721,000	(238,000)	-24.8%
Transfer to General Fund	-	-	-	-	-	-	N/A
Total Expenditures	1,902,643	959,000	2,448,685	(1,489,685)	721,000	(238,000)	-24.8%
Funding Over/(Under) Exp.	-	-	-	-	-	-	N/A
AVAILABLE FUND BALANCE							
Opening Balance	312,406	596,555	596,555	-	935,621	339,066	56.8%
Addition To / (Use Of)	284,149	-	339,066	339,066	(111,000)	(111,000)	N/A
Closing Balance	\$ 596,555	\$ 596,555	\$ 935,621	\$ 339,066	\$ 824,621	\$ 228,066	38.2%

**Town of Hillsboro Beach
Fiscal Year 2026 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

- Accuracy and clarity of information provided to Zoning Board of Appeals and Town Commission.
- Consistency of analysis and review of increasing number of variance requests
- Balancing increasing number of development review inquiries and applications (multi-family)

Current Year Highlights

- Updated Comprehensive Plan to comply with Town policy and state regulations; sent to state/regional agencies for review.
- Review new and amended site plans for 925, 1085, and variances 901, 921, & 925, HM.
- Updated Chapter 12 land development regulations, specifically regarding site plan submittal requirements (renderings), landscaping maintenance, address posting, photos prior to demolition.
- Approved new zoning district (Coastal Dune Conservation District).
- Streamlined plan review and permit procedures, and began process for adoption of digital plan review.
- Monitoring progress of Rosewood and other developments for compliance with site plan/Town regulation, and assistance with code enforcement.

Next Year Goals

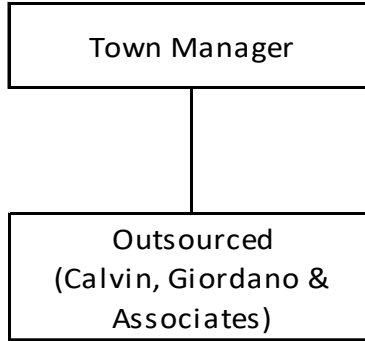
- Maintain emphasis on customer service
 - Continue implementation of digital plan reviews and forms for site plan, variance and development applications.
 - Improve website with development process information.
 - Continue working with developers and applicants to promote the submission of zoning compliant site plans.
- Additional updates to the Land Development Code and land development regulations –
 - Update parking/landscaping of narrow lots along the Intracoastal waterway.
 - Review and update lot coverage requirements.
 - Create a process for public amenity incentives for development.
 - Address and clarify height requirements for fences and walls.
 - Address landscaping requirements along A1A, particularly in RS-2 zone.
 - Review fee structure and processing for development review.
- Finalize updated Comprehensive Plan
 - Address state/regional agency comments.
 - Approve and publish updated plan.

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

Special Revenue Fund - Planning & Zoning Department

Positions – (Outsourced)

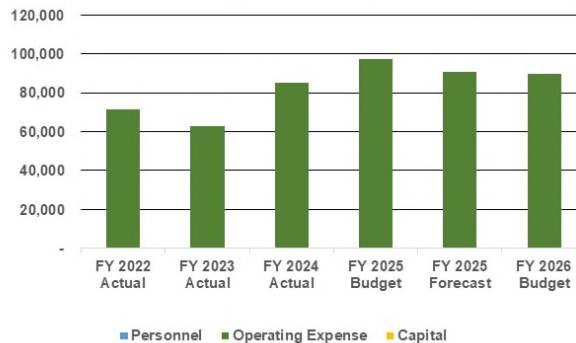
Organizational Chart



Four-Year History Summary

	Historical Data			FY 2025		FY 2026
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense *	\$71,277	\$62,983	\$85,408	\$97,500	\$90,713	\$90,000
Total	\$71,277	\$62,983	\$85,408	\$97,500	\$90,713	\$90,000

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



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

Special Revenue Fund – Code Compliance Department

Mission

The mission of the Code Compliance Department is to protect the aesthetic beauty and prosperity of the community through outreach, 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).
- Cleanliness of seawall area along South area of Town.
- Construction site maintenance and control of sediment runoff impacting the right of way and roadway.

Current Year Highlights

- Proactive enforcement to curb hazards along the right of way impacting pedestrians and bicyclists.
- Monitor flooding events on roadways and private property during weather and King Tide events and monitor the effectiveness of the new sea wall construction improvements.
- Proactively address trash cans, debris and overgrown landscaping in the path of bicycle and pedestrians by abating these types of obstructions immediately.
- Continued fines for noncompliant structures and landscaping, especially 1205/1206.
- Address several construction site maintenance issues involving sediment runoff into public areas.

Next Year Goals

- Proactively address work with no permit violations at residential locations with focus on multi-family locations.
- Bring 1205/1206 into compliance and satisfying liens.
- Monitor maintenance of parking areas along seawalls.
- 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 activities frequently used by pedestrians and bicyclist.

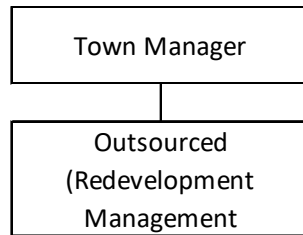
**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

Special Revenue Fund – Code Enforcement Department

- 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.
- Continue to proactively address landscaping growing into the bike path on the East and West side of A1A.
- Address and monitor walkways in multifamily locations for chair and table obstructions causing a hazard.
- Monitor the beach for debris and litter along the waterline and property.
- Assist the Police Department educate and communicate to violators on our ordinance prohibiting dogs on the beach.
- Collaborate with Law Enforcement and Building Department to monitor and address code violations to include construction impacts at Rosewood.
- Proactively monitor and address any gas-powered blower or blower used outside the new ordinance criteria.

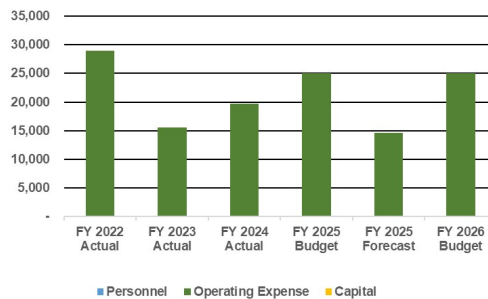
Positions – (Outsourced)

Organizational Chart



Five-Year History Summary

	Historical Data			FY 2025		FY 2026
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense	\$28,970	\$15,589	\$19,722	\$25,000	\$14,585	\$25,000
Total	\$28,970	\$15,589	\$19,722	\$25,000	\$14,585	\$25,000



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

Special Revenue Fund - Planning & Zoning / Code Enforcement

Description	FY 2024	FY 2025			FY 2026		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue							
Planning & Zoning Fees	\$ 17,100	\$ 35,000	\$ 22,800	\$ (12,200)	\$ 35,000	\$ -	0.0%
Fire Fees	10,800	15,000	11,550	(3,450)	15,000	-	0.0%
Code Violations	-	5,000	8,325	3,325	5,000	-	0.0%
Total Revenue	27,900	55,000	42,675	(12,325)	55,000	-	0.0%
Transfer In From General Fund	77,229	67,500	62,622	(4,878)	60,000	(7,500)	-11.1%
Total Funding	105,129	122,500	105,297	(17,203)	115,000	(7,500)	-6.1%
Expenditures							
Gen Admin - CGA	85,408	50,000	47,213	2,788	50,000	-	0.0%
Site Planning - CGA	-	5,000	1,500	3,500	5,000	-	0.0%
Comprehensive Planning Update	-	30,000	30,000	-	20,000	(10,000)	-33.3%
Land Development Update (Partial)	-	7,500	7,000	500	10,000	2,500	33.3%
Flood Insurance Program (CRS)	-	5,000	5,000	-	5,000	-	0.0%
Code Compliance	19,722	25,000	14,585	10,416	25,000	-	0.0%
Total Expenditures	105,129	122,500	105,297	17,203	115,000	(7,500)	-6.1%
Funding Over/(Under) Exp	-	-	-	-	-	-	N/A
AVAILABLE FUND BALANCE							
Opening Balance	-	-	-	-	-	-	N/A
Addition To / (Use Of)	-	-	-	-	-	-	N/A
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

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

Debt Service Fund - Beach Renourishment Loan

Description	FY 2024	FY 2025			FY 2026		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>							
Revenue							
FEMA Grant	\$ -	\$ -	\$ 2,657,877	\$ 2,657,877	\$ -	\$ -	N/A
Interest - Tax Collector	-	-	-	-	-	-	N/A
Total Revenue	-	-	2,657,877	2,657,877	-	-	N/A
Transfer in from General Fund	552,433	663,489	492,710	(170,779)	1,815,041	1,151,552	173.6%
Use of / (Add to) Fund Balance	-	-	-	-	-	-	N/A
Total Funding	552,433	663,489	3,150,587	2,487,098	1,815,041	1,151,552	173.6%
<u>EXPENDITURES</u>							
Expenditures							
Principal Payment	403,472	557,286	3,070,406	(2,513,120)	1,624,962	1,067,676	191.6%
Interest Payment	148,961	106,203	80,181	26,022	190,079	83,876	79.0%
Total Expenditures	552,433	663,489	3,150,587	(2,487,098)	1,815,041	1,151,552	173.6%
Funding Over/(Under) Exp	-	-	-	-	-	-	N/A
<u>AVAILABLE FUND BALANCE</u>							
Opening Balance	-	-	-	-	-	-	N/A
Addition To / (Use Of)	-	-	-	-	-	-	N/A
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

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

General Fund - Capital Improvement Program

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

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

Description	FY 2025			FY 2026		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Revenue	\$ 4,161,836	\$ 2,443,984	\$ (1,717,852)	\$ 320,000	\$ (3,841,836)	-92%
Loans	700,977	5,000,000	4,299,023	-	(700,977)	-100%
Transfer In	130,000	260,240	130,240	255,000	125,000	96%
Use of / (Add To) Fund Balance	-	(2,250,000)	(2,250,000)	2,000,000	2,000,000	N/A
Total Funding	4,992,813	5,454,225	461,412	2,575,000	(2,417,813)	-48%
<u>EXPENDITURES</u>						
Expense	4,992,813	5,454,225	(461,412)	2,575,000	(2,417,813)	-48.4%
Total Expenditures	\$ 4,992,813	\$ 5,454,225	\$ (461,412)	\$ 2,575,000	\$ (2,417,813)	-48.4%
<u>AVAILABLE FUND BALANCE</u>						
Opening Balance	-	-	-	2,250,000	2,250,000	N/A
(Use) / Add To Fund Balance	-	2,250,000	2,250,000	(2,000,000)	(2,000,000)	N/A
Closing Balance	\$ -	\$ 2,250,000	\$ 2,250,000	\$ 250,000	\$ 250,000	N/A

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

General Fund - Capital Improvement Program (CIP)

Description	FY 2024	FY 2025			FY 2026		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Beach Renourishment							
<u>FUNDING</u>							
Revenue							
Grant Revenue	\$ 155,966	\$ 4,161,836	\$ 193,984	\$(3,967,852)	\$ 130,000	\$(4,031,836)	-96.9%
Total Revenue	155,966	4,161,836	193,984	(3,967,852)	130,000	(4,031,836)	-96.9%
Loans							
Bank Loan	-	700,977	5,000,000	4,299,023	-	(700,977)	-100.0%
Loans	-	700,977	5,000,000	4,299,023	-	(700,977)	-100.0%
Transfer From General Fund	130,010	30,000	123,675	93,675	155,000	125,063	416.7%
Total Funding	285,976	4,892,813	5,317,659	424,846	285,000	(4,607,751)	-94.2%
<u>EXPENDITURES</u>							
Engineering - Monitoring	-	62,500	62,500	-	65,000	2,500	4.0%
Engineering - Biological Monitoring	-	50,000	50,000	-	72,500	22,500	45.0%
Engineering/Permitting - 2027 project	-	125,000	125,000	-	100,000	(25,000)	-20.0%
Intergov. Coordination & Support	-	25,000	25,000	-	25,000	-	0.0%
Contingency Tasks	-	12,500	23,500	(11,000)	12,500	-	0.0%
Beach Engineering (Dorian)	-	269,937	204,496	65,441	-	(269,937)	-100.0%
Beach Nourishment (Dorian)	-	4,337,876	4,817,163	(479,287)	-	(4,337,876)	-100.0%
Beach Tilling / Scarp Removal	12,367	10,000	10,000	-	10,000	-	0.0%
Construction	197,000	-	-	-	-	-	N/A
Engineering - FY2022 Project	36,932	-	-	-	-	-	N/A
Total Expenditures	246,300	4,892,813	5,317,659	(424,846)	285,000	(4,607,751)	-94.2%
Funding Over/(Under) Expend.	\$ 39,676	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

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

General Fund - Capital Improvement Program (CIP)

Description	FY 2024	FY 2025			FY 2026		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Miscellaneous							
<u>FUNDING</u>							
Revenue							
Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ 190,000	\$ 190,000	N/A
Contributions	-	-	2,250,000	2,250,000	-	-	N/A
Total Revenue	-	-	2,250,000	2,250,000	190,000	190,000	N/A
Transfer From General Fund	118,427	100,000	136,565	36,565	100,000	-	0.0%
Use (Add To) Fund Balance	-	-	(2,250,000)	(2,250,000)	2,000,000	2,000,000	N/A
Total Funding	118,427	100,000	136,565	36,565	2,290,000	2,190,000	2190.0%
<u>EXPENDITURES</u>							
Underground Utility Project	-	-	-	-	2,000,000	2,000,000	N/A
FDEP Vulnerability Assessment	-	-	-	-	190,000	190,000	N/A
Police Car	79,265	75,000	75,000	-	80,000	5,000	6.7%
Commission Chambers- Upgrade	39,162	-	35,668	(35,668)	20,000	20,000	N/A
Bocce Ball Court	-	25,000	25,898	(898)	-	(25,000)	-100.0%
Total Expenditures	118,427	100,000	136,565	(36,565)	2,290,000	2,190,000	2190.0%
Funding Over/(Under) Expend.	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	N/A

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

General Fund - Capital Improvement Program (CIP)

Description	FY 2024	FY 2025			FY 2026		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Total							
FUNDING							
Revenue							
Grant Revenue	\$ 155,966	\$ 4,161,836	\$ 193,984	\$ (3,967,852)	\$ 320,000	\$(3,841,836)	-92.3%
Contributions	-	-	2,250,000	2,250,000	-	-	N/A
Total Revenue	155,966	4,161,836	2,443,984	(1,717,852)	320,000	(3,841,836)	-92.3%
Loans							
Beach Nourishment	-	700,977	5,000,000	4,299,023	-	(700,977)	-100.0%
Loans	-	700,977	5,000,000	4,299,023	-	(700,977)	-100.0%
Transfer In							
Beach Nourishment	130,010	30,000	123,675	93,675	155,000	125,000	416.7%
Miscellaneous	118,427	100,000	136,565	36,565	100,000	-	0.0%
Total Transfer In	248,437	130,000	260,240	130,240	255,000	125,000	96.2%
Use (Add To) Fund Balance							
Beach Nourishment	-	-	-	-	-	-	N/A
Miscellaneous	(39,676)	-	(2,250,000)	(2,250,000)	2,000,000	2,000,000	N/A
Total Use (Add To) Fund Balance	(39,676)	-	(2,250,000)	(2,250,000)	2,000,000	2,000,000	N/A
Total Funding	364,727	4,992,813	5,454,225	461,412	2,575,000	(2,417,813)	-48.4%
EXPENDITURES							
Expenditures							
Beach Nourishment	246,300	4,892,813	5,317,659	(424,846)	285,000	(4,607,813)	-94.2%
Miscellaneous	118,427	100,000	136,565	(36,565)	2,290,000	2,190,000	2190.0%
Total Expenditures	364,727	4,992,813	5,454,225	(461,412)	2,575,000	(2,417,813)	-48.4%
Total Expenditures	364,727	4,992,813	5,454,225	(461,412)	2,575,000	(2,417,813)	-48.4%
Funding Over/(Under) Expend.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

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Water Fund - Operations

**Town of Hillsboro Beach
Fiscal Year 2026 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 clear well reservoir located at water plant. (ongoing/hold)
- 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 needs replacement with new truck.
- Maintenance Building Roof needs new roof due to excessive deterioration.
- Subaqueous crossing at Lighthouse Point Bridge to replace old main under bridge.

Current Year Highlights

- Neptune & Zenner meters are compatible with touch read system easing Sensus problems.
- Sensus has resumed manufacturing and shipping registers for meter reading replacements.
- Filter Media was replaced in all four filters.
- New Operator, Delvin Arnold, hired to replace Garth Charles position.
- Security Gate at water plant was refurbished with new keypad controller & KnoxBox.
- Chain link fence and barbed wire were refurbished at plant entrance along driveway.
- Preliminary designing for water storage tank with CGA started.
- Addition of seven new valves for the large Rosewood Development at 1180 HM.
- Diesel PUMP at beach pump station is now operational with rebuilt fuel pump.
- Sealed and painted pump & parts room at water plant.

Next Year Goals

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

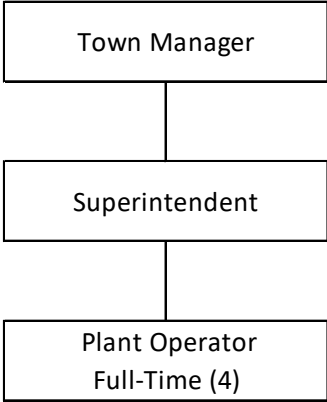
**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

Water Department

Positions

Position	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time					
Superintendent	1	1	1	1	1
Plant Operator	4	3	3	3	3
Distribution Operator – Level 3	0	1	1	1	1
Total – Full-Time	5	5	5	5	5
Part-Time					
Plant Operator	0	0	0	0	0
Total – Part-Time	0	0	0	0	0
Total	5	5	5	5	5

Organizational Chart



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

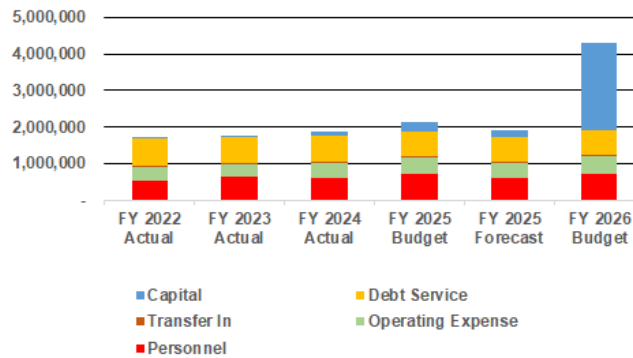
Water Department

Five-Year History Summary

	Historical Data			FY 2025		FY 2026
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Annual Budget	Forecast	Annual Budget
Personnel Expenses	\$538,989	\$645,880	\$620,425	\$708,121	\$592,291	\$720,780
Operating Expenses	356,879	328,593	379,541	459,518	427,716	472,080
Transfers Out	50,000	50,000	50,000	50,000	50,000	50,000
Debt Service Expenses *	748,990	708,149	697,999	668,393	668,294	668,393
Total Before Capital	1,694,858	1,732,622	1,747,965	1,886,032	1,738,301	1,911,253
Capital **	45,237	40,701	131,071	270,000	157,640	2,410,000
Total	\$1,740,095	\$1,773,323	\$1,879,036	\$2,156,032	\$1,895,941	\$4,321,253

* Debt Service expenses recorded in separate Debt Service Fund.

** Capital recorded in Water Capital Improvement Program Fund.



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

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

Description	FY 2025			FY 2026		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Revenue	\$ 1,540,411	\$ 1,554,339	\$ 13,928	\$ 1,590,504	\$ 50,093	3.3%
Use / (Add To) Fund Balance	26,397	(36,524)	(62,921)	177,525	151,128	572.5%
Total Funding	1,566,808	1,517,815	(48,993)	1,768,028	201,220	12.8%
<u>EXPENDITURES</u>						
Personnel Expense	708,122	592,291	115,831	720,780	12,658	1.8%
Operating Expense	459,518	427,716	31,802	472,080	12,562	2.7%
Transfer Out	399,168	497,808	(98,640)	575,168	176,000	44.1%
Total Expenditures	1,566,808	1,517,815	48,993	1,768,028	201,220	12.8%
<u>AVAILABLE FUND BALANCE</u>						
Opening Balance	2,418,295	2,418,295	-	2,454,819	36,524	1.5%
(Use) / Add To Fund Balance	(26,397)	36,524	62,921	(177,525)	(151,128)	572.5%
Closing Balance	\$ 2,391,898	\$ 2,454,819	\$ 62,921	\$ 2,277,295	\$ (114,603)	-4.8%
Closing Bal % Of Total Exp	152.7%	161.7%	9.1%	128.8%	-23.9%	N/A

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

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

Description	FY 2024	FY 2025			FY 2026		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
FUNDING							
Revenue							
Base Water Fees	\$ 491,758	\$ 491,760	\$ 505,718	\$ 13,958	\$ 516,844	\$ 25,084	5.1%
Usage Water Fees	915,428	916,417	919,644	3,227	939,876	23,459	2.6%
Water Service Revenue	1,407,186	1,408,177	1,425,362	17,185	1,456,720	48,543	3.4%
WATER MISCELLANEOUS							
Miscellaneous Revenues	6,564	7,500	2,405	(5,095)	7,500	-	0.0%
T-Mobile Cell Tower	37,846	38,734	38,734	-	40,283	1,549	4.0%
Hillsboro Inlet	6,000	6,000	3,000	(3,000)	6,000	-	0.0%
Interest	85,559	80,000	84,838	4,838	80,000	-	0.0%
Net Incr / (Decr) In FMV-Invest	50,349	-	-	-	-	-	N/A
Total Other Revenue	186,319	132,234	128,977	(3,257)	133,783	1,549	1.2%
						-	
Total Revenue	1,593,504	1,540,411	1,554,339	13,928	1,590,504	50,093	3.3%
Use / (Add To) Net Assets	-	26,397	(36,524)	(62,921)	177,525	151,128	572.5%
Total Funding	1,593,504	1,566,808	1,517,815	(48,993)	1,768,028	201,220	12.8%
EXPENSES							
Expense							
Personal Services							
Salaries	393,222	427,893	349,534	78,359	423,204	(4,689)	-1.1%
Overtime	45,127	30,000	51,578	(21,578)	30,000	-	0.0%
Sick Leave Cash Out	6,097	13,069	10,610	2,459	13,069	(1)	0.0%
Longevity Pay	-	1,634	-	1,634	1,699	65	4.0%
Vacation Leave Cash Out	7,580	16,119	17,078	(959)	16,119	0	0.0%
FICA	35,189	37,387	32,614	4,773	37,033	(354)	-0.9%
Florida Retirement System	63,137	76,023	65,012	11,011	78,321	2,298	3.0%
Health and Life Insurance	58,631	84,737	54,804	29,933	97,223	12,486	14.7%
Workers' Comp Insurance	11,442	20,760	11,060	9,700	23,612	2,852	13.7%
Unemployment Compensation	-	500	-	500	500	-	0.0%
Total Personal Services	620,425	708,122	592,291	115,831	720,780	12,658	1.8%

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

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

Description	FY 2024	FY 2025			FY 2026		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Operating Expenses							
Audit Services	13,107	16,500	16,500	-	16,500	-	0.0%
Contracts - Other Services	-	750	750	-	750	-	0.0%
Postage	-	1,000	500	500	1,000	-	0.0%
Telephone Service	8,215	8,500	7,770	730	8,500	-	0.0%
Electricity	65,593	70,000	70,432	(432)	72,037	2,037	2.9%
Liability and Property Insurance	93,135	116,423	95,419	21,004	119,274	2,851	2.4%
Maint - Distribution System	13,854	7,500	7,500	-	9,500	2,000	26.7%
Maint - Bldgs / Grounds	22,848	15,000	15,000	-	17,000	2,000	13.3%
Maint - SCADA system	-	10,000	10,000	-	10,000	-	0.0%
Repair & Maint - Equip	28,483	32,000	32,000	-	32,000	-	0.0%
Tools and Equipment	47	1,000	1,000	-	1,000	-	0.0%
Advertising	-	1,000	1,000	-	1,000	-	0.0%
Licenses & Permits	2,815	5,400	5,400	-	5,400	-	0.0%
Office Supplies	914	1,500	1,500	-	1,500	-	0.0%
Computer Expense	9,526	6,500	6,500	-	7,500	1,000	15.4%
Uniform Supplies	1,233	6,500	6,500	-	6,500	-	0.0%
Fuel and Oil	5,362	6,500	6,500	-	6,500	-	0.0%
Sand Change	7,279	13,000	13,000	-	13,000	-	0.0%
Chemicals - Water Treatment	94,154	116,000	116,000	-	118,320	2,320	2.0%
Lab Test Analysis & Supplies	12,906	11,800	11,800	-	12,154	354	3.0%
Subscriptions and Memberships	70	2,645	2,645	-	2,645	-	0.0%
Contingency	-	10,000	-	10,000	10,000	-	0.0%
Total Operating Expenses	379,541	459,518	427,716	31,802	472,080	12,562	2.7%
Net Operating Income	593,539	1,167,640	1,020,007	84,030	1,192,860	25,220	2.2%
Non-Operating Expense							
Bad Debt Expense	370,290	-	-	-	-	-	N/A
Non Operating Expenses	370,290	-	-	-	-	-	N/A
Total Expenses Before Trf. Out	1,370,256	1,167,640	1,020,007	147,633	1,192,860	25,220	2.2%
Transfer Out							
To General Fund	50,000	50,000	50,000	-	50,000	-	0.0%
To Water Debt Service	-	290,168	290,168	-	290,168	-	0.0%
To Water CIP	-	59,000	157,640	(98,640)	235,000	176,000	298.3%
Total Transfer Out	50,000	399,168	497,808	(98,640)	575,168	176,000	44.1%
Total Expenses	1,420,256	1,566,808	1,517,815	48,993	1,768,028	201,220	12.8%
Funding Over/(Under) Exp	\$ 173,249	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

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Water Fund - Debt Service

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

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

Description	FY 2025			FY 2026		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Revenue	\$ 347,148	\$ 347,632	\$ 484	\$ 347,632	\$ 484	0.1%
Transfer In	290,168	290,168	-	290,168	-	0.0%
Use / (Add To) Fund Balance	31,077	30,494	(583)	30,593	(484)	-1.6%
Total Funding	668,393	668,294	(99)	668,393	(0)	0.0%
<u>EXPENSES</u>						
Expense	668,393	668,294	99	668,393	(0)	0.0%
Total Expenses	668,393	668,294	99	668,393	(0)	0.0%
<u>AVAILABLE FUND BALANCE</u>						
Opening Balance	825,116	825,116	-	794,622	(30,494)	-3.7%
(Use) / Add To Fund Balance	(31,077)	(30,494)	583	(30,593)	484	N/A
Closing Balance	\$ 794,039	\$ 794,622	\$ 583	\$ 764,030	\$ (30,009)	-3.8%

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

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

Description	FY 2024	FY 2025			FY 2026		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Water Plant Renovation Loan							
<u>FUNDING</u>							
Revenue							
Transfer From Water Fund	\$ 290,168	\$ 290,168	\$ 290,168	\$ -	\$ 290,168	\$ -	0.0%
Total Funding	290,168	290,168	290,168	-	290,168	-	0.0%
<u>EXPENSES</u>							
Principal Payments	229,721	229,510	232,287	(2,777)	240,821	11,311	4.9%
Interest Payments	60,447	60,658	57,882	2,776	49,347	(11,311)	-18.6%
Total Debt Service	290,168	290,168	290,168	(0)	290,168	-	0.0%
Funding Over/(Under) Expenses	\$ -	\$ -	\$ (0)	\$ (0)	\$ -	\$ -	N/A
Water Main Renovation Loan							
<u>FUNDING</u>							
Revenue							
Water Surcharge	\$ 347,420	\$ 347,148	\$ 347,632	\$ 484	\$ 347,632	\$ 484	0.1%
Total Revenue	347,420	347,148	347,632	484	347,632	484	0.1%
Use Of / (Add To) Fund Balance	60,411	31,077	30,494	(583)	30,593	(484)	-1.6%
Total Funding	407,831	378,225	378,126	(99)	378,225	(0)	0.0%
<u>EXPENSES</u>							
Principal Payments	352,228	324,415	323,272	1,143	324,415	0	0.0%
Interest Payments	55,603	53,810	54,854	(1,044)	53,809	(1)	0.0%
Total Debt Service	407,831	378,225	378,126	99	378,225	(0)	0.0%
Funding Over/(Under) Expenses	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ -	N/A

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

Water Fund - Capital Improvement Program

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

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

Description	FY 2025			FY 2026		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Revenue	\$ -	\$ -	\$ -	\$ 900,000	\$ 900,000	N/A
Loans	650,000	-	(650,000)	1,275,000	625,000	96.2%
Transfer In	59,000	157,640	98,640	235,000	176,000	298.3%
Use / (Add To) Fund Balance	561,000	-	(561,000)	-	(561,000)	-100.0%
Total Funding	1,270,000	157,640	(1,112,360)	2,410,000	1,140,000	89.8%
<u>EXPENSES</u>						
Expenses	1,270,000	157,640	1,112,360	2,410,000	1,140,000	89.8%
Total Expenses	1,270,000	157,640	1,112,360	2,410,000	1,140,000	89.8%
<u>AVAILABLE FUND BALANCE</u>						
Opening Balance	844,865	-	(844,865)	-	(844,865)	-100.0%
(Use) / Add To Fund Balance	(561,000)	-	561,000	-	561,000	N/A
Closing Balance	\$ 283,865	\$ -	\$ (283,865)	\$ -	\$ (283,865)	-100.0%

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

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

Description	FY 2024	FY 2025			FY 2026		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
FUNDING							
Revenue							
Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ 900,000	\$ 900,000	N/A
Total Revenue	-	-	-	-	900,000	900,000	N/A
Loans							
Distribution System	-	650,000	-	(650,000)	1,275,000	625,000	96.2%
Loans	-	650,000	-	(650,000)	1,275,000	625,000	96.2%
Transfer From Water Fund	-	59,000	157,640	98,640	235,000	176,000	298.3%
Use Of / (Add To) Fund Balance	131,071	561,000	-	(561,000)	-	(561,000)	-100.0%
Total Funding	131,071	1,270,000	157,640	(1,112,360)	2,410,000	1,140,000	89.8%
EXPENSES							
Storage Tank	-	1,075,000	75,000	1,000,000	2,175,000	1,100,000	102.3%
Repair & Renewal	116,697	65,000	52,640	12,360	65,000	-	0.0%
Truck	-	100,000	-	100,000	100,000	-	0.0%
Perimeter Fence	14,374	30,000	30,000	-	30,000	-	0.0%
Maintenance Building - Roof	-	-	-	-	40,000	40,000	N/A
Total Expenses	131,071	1,270,000	157,640	1,112,360	2,410,000	1,140,000	89.8%
Funding Over/(Under) Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

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

General Fund -
Capital Improvement
Program
(5 Years)

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

General Fund - Five Year Capital Improvement Program (CIP)

Description	FY2025 Forecast	Five Year Plan					Total
		FY2026	FY2027	FY2028	FY2029	FY2030	
Funding							
Revenue							
Grant Revenue	\$ 193,984	\$ 505,000	\$ 1,293,750	\$ 43,750	\$ 1,205,000	\$ 43,750	\$ 3,091,250
Contributions	2,250,000	-	-	2,250,000	-	-	2,250,000
Total Revenue	2,443,984	505,000	1,293,750	2,293,750	1,205,000	43,750	5,341,250
Loans							
Bank Loan	5,000,000	-	3,706,250	-	3,480,000	4,000,000	11,186,250
Loans	5,000,000	-	3,706,250	-	3,480,000	4,000,000	11,186,250
Transfer From General Fund	260,240	255,000	285,000	141,250	65,000	141,250	887,500
Use (Add To) Fund Balance	(2,250,000)	2,000,000	-	(250,000)	-	250,000	2,000,000
Total Funding	5,454,225	2,760,000	5,285,000	2,185,000	4,750,000	4,435,000	19,415,000
Expenditures							
Beach							
Beach Engineering - Physical Monitoring	62,500	65,000	65,000	65,000	65,000	65,000	325,000
Beach Engineering - Biological Monitoring	50,000	72,500	72,500	72,500	72,500	72,500	362,500
Beach Engineering/Permitting - 2027 project	125,000	100,000	-	-	-	-	100,000
Intergov. Coordination & Program Support	25,000	25,000	25,000	25,000	25,000	25,000	125,000
Contingency Tasks	23,500	12,500	12,500	12,500	12,500	12,500	62,500
Beach Engineering	204,496	-	-	-	-	-	-
Beach Nourishment	4,817,163	-	5,000,000	-	-	-	5,000,000
Beach Tilling / Scarp Removal	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Hillsboro Inlet Terminal Jetty (Engineering)	-	-	20,000	-	-	-	20,000
Hillsboro Inlet Terminal Jetty (Construction)	-	-	-	-	4,500,000	-	4,500,000
Total Beach	5,317,659	285,000	5,205,000	185,000	4,685,000	185,000	10,545,000
Other Projects / Purchases							
Underground Utility Project	-	2,000,000	-	2,000,000	-	4,250,000	8,250,000
FDEP Vulnerability Assessment	-	375,000	-	-	-	-	375,000
Police Car	75,000	80,000	80,000	-	-	-	160,000
Commission Chambers - MODs	35,668	20,000	-	-	-	-	20,000
Boccie Court	25,898	-	-	-	-	-	-
Roof - Police Building	-	-	-	-	65,000	-	65,000
Total Other Projects / Purchases	136,565	2,475,000	80,000	2,000,000	65,000	4,250,000	8,870,000
Total Expenditures	\$ 5,454,225	\$ 2,760,000	\$ 5,285,000	\$ 2,185,000	\$ 4,750,000	\$ 4,435,000	\$19,415,000

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

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

Name: Beach Engineering –Physical Monitoring
Amount: \$65,000 / year (Engineering)
Fiscal Year: FY 2026 – FY2030
Description: Post-monitoring compliance - Physical
Funding Source: 50% reimbursable from grant / 50% from General Fund.

Name: Beach Engineering – Biological Monitoring
Amount: \$72,500 / year (Engineering)
Fiscal Year: FY 2026 – FY2030
Description: Post-monitoring compliance - Biological
Funding Source: 50% reimbursable from grant / 50% from General Fund.

Name: Beach Engineering/Permitting - 2027 project
Amount: \$100,000 (Engineering)
Fiscal Year: FY 2026
Description: Work for next Settlement Agreement Project 2027
Funding Source: 50% reimbursable from grant / 50% from General Fund.

Name: Intergovernmental Coordination & Program Support
Amount: \$25,000 / year (Engineering)
Fiscal Year: FY 2026 – FY2030
Description: Coordinate with Hillsboro Inlet District & Boca Raton; 2026 LGFR assistance; and Storm Support.
Funding Source: General Fund

Name: Contingency Tasks
Amount: \$12,500 / year (Engineering)
Fiscal Year: FY 2026 – FY2030
Description: Additional unforeseen coastal tasks
Funding Source: 50% reimbursable from grant / 50% from General Fund.

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

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

Name: Beach Nourishment
Amount: \$5,000,000 (Construction)
Fiscal Year: FY 2026
Description: Beach Mitigation project.
Funding Source: 25% reimbursable from grant / 75% from Loan

Name: Beach Tilling / Scarp Removal
Amount: \$10,000 per year
Fiscal Year: FY 2026 – FY 2030
Description: Annual Tilling and Scarp Removal
Funding Source: 50% reimbursable from grant / 50% from General Fund

Name: Hillsboro Inlet Terminal Jetty
Amount: \$20,000 (Engineering)
Fiscal Year: FY 2027
Description: Engineering for Terminal Jetty project

Amount: \$4,500,000 (Construction)
Fiscal Year: FY 2029
Description: Construction of Terminal Jetty
Funding Source: General Fund / Bank Loan

Name: Underground Utility Project
Amount: \$8,250,000
Fiscal Year: FY 2026 (\$2,000,000), FY 2028 (\$2,000,000), FY 2030 (\$4,250,000)
Description: Undergrounding of Overhead Utility Facilities
Funding Source: Contributions / Bank Loan

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

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

Name: FDEP Vulnerability Assessment
Amount: \$375,000
Fiscal Year: FY 2026
Description: Vulnerability and resilience study on sea level rise.
Funding Source: Grant

Name: Police Car & Equipment
Amount: \$160,000
Fiscal Year: FY 2026 (\$80,000), FY 2027 (\$80,000)
Description: Replacement vehicles
Funding Source: General Fund

Name: Commission Chambers - Modifications
Amount: \$20,000
Fiscal Year: FY 2026
Description: Modifications to Town Commission Chambers
Funding Source: General Fund

Name: Police Building Roof
Amount: \$65,000
Fiscal Year: FY 2029
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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The seal of Hillsboro Beach, Florida, is a circular emblem. It features a central lighthouse with a glowing lantern room, set against a backdrop of palm trees and a blue sky with a white seagull. The words "HILLSBORO BEACH" are written in a semi-circle at the top, and "FLORIDA" is at the bottom. The words "TOWN OF" are partially visible on the left side.

Water Fund - Capital Improvement Program (5 Years)

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

Water Fund - Five Year Capital Improvement Program (CIP)

Description	FY2025 Forecast	Five Year Plan					Total
		FY2026	FY2027	FY2028	FY2029	FY2030	
FUNDING							
Revenue							
Grant Revenue	\$ -	\$ 900,000	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ 1,150,000
Total Revenue	-	900,000	125,000	125,000	-	-	1,150,000
Loans							
State - Plant Expansion	-	1,275,000	125,000	125,000	-	-	1,525,000
Total Loans	-	1,275,000	125,000	125,000	-	-	1,525,000
Water Fund Transfer In	157,640	235,000	95,000	195,000	195,000	95,000	815,000
Use Of / (Add To) Fund Balance	-	-	-	-	-	-	-
Total Funding	157,640	2,410,000	345,000	445,000	195,000	95,000	3,490,000
EXPENSES							
Projects							
<i>Water Main Relocation</i>							
Engineering Services - Construction	-	-	50,000	50,000	-	-	100,000
Construction Services	-	-	200,000	200,000	-	-	400,000
<i>Subtotal</i>	-	-	250,000	250,000	-	-	500,000
<i>Storage Reservoir</i>							
Engineering Services	-	175,000	-	-	-	-	175,000
Construction Services	75,000	2,000,000	-	-	-	-	2,000,000
<i>Subtotal</i>	75,000	2,175,000	-	-	-	-	2,175,000
Total Projects	75,000	2,175,000	250,000	250,000	-	-	2,675,000
Miscellaneous							
Repair & Renewal	52,640	65,000	65,000	65,000	65,000	65,000	325,000
Well Rehabilitation	-	-	-	100,000	100,000	-	200,000
Truck	-	100,000	-	-	-	-	100,000
Roof - Pump House	-	-	-	-	-	-	-
Perimeter Fence Rehab	30,000	30,000	30,000	30,000	30,000	30,000	150,000
Maintenance Building - Roof	-	40,000	-	-	-	-	40,000
Total Miscellaneous	82,640	235,000	95,000	195,000	195,000	95,000	815,000
Total Expenses	\$ 157,640	\$ 2,410,000	\$ 345,000	\$ 445,000	\$ 195,000	\$ 95,000	\$ 3,490,000

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

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

Name: **Water Main Relocation – NE 36th Street Bridge**
Amount: \$500,000
Fiscal Year: FY 2027 - \$250,000; FY 2028 - \$250,000
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

Name: **Storage Reservoir – Finished Water**
Amount: \$2,175,000
Fiscal Year: FY 2026
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 2026 – FY 2030
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 2026 Budget**

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

Name: Well Rehabilitation
Amount: \$200,000
Fiscal Year: FY 2028 - \$100,000 / FY 2029 - \$100,000
Description: Well #1 is currently in standby mode since its pumping capacity is insufficient to independently meet Town needs and currently can't be used in parallel with the other wells. A study will be done to evaluate the hydrogeological conditions to ensure the availability of a sufficient underground water supply and, assuming adequacy, the pumping infrastructure will be upgraded to permit Well #1 to operate in a standalone mode. Additionally, the pump motors for Wells #3 and #4 will be modified to permit parallel pumping operations. This will provide redundancy to Well #3 which currently is the primary source of water to the Town.
Funding Source: Water Fund

Name: Truck
Amount: \$100,000
Fiscal Year: FY 2026
Description: Replacement of vehicle.
Funding Source: Water Fund

Name: Perimeter Fence
Amount: \$30,000 Per Year
Fiscal Year: FY 2026 – FY 2030
Description: Water plant security involves an inner fence immediately surrounding the water plant and an outer chain link fence, in excess of 4,000 feet, surrounding the 22-acre property. The outer perimeter fence has seriously deteriorated, has become significantly overgrown in various portions and requires major rehabilitation. To fully replace a 100-foot section, including clearing vegetation, has been determined to be in the range of \$7,500.
Funding Source: Water Fund

Name: Maintenance Building - Roof
Amount: \$40,000
Fiscal Year: FY 2026
Description: New Maintenance Building Roof needed at plant. Building is 50x30.
Funding Source: Water Fund



Debt Service Schedule

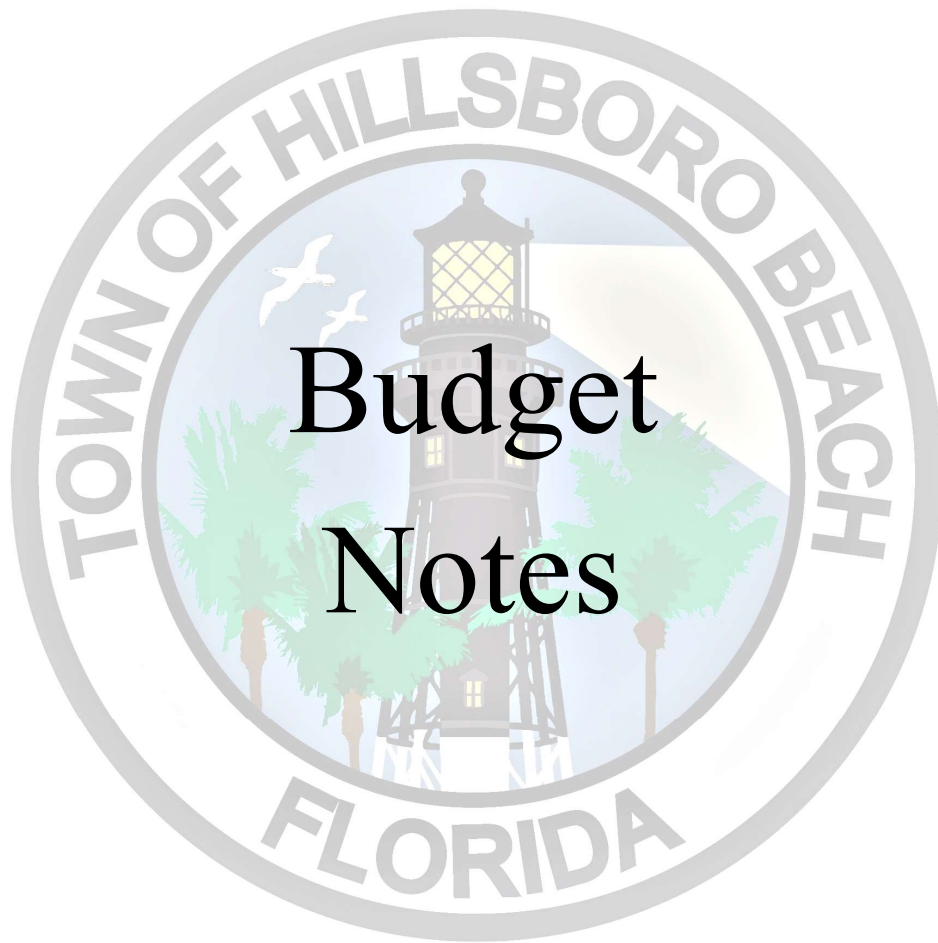
**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

Debt Service Schedule

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Beyond
<u>Beach Bridge Loan</u>							
Principal	785,668	1,624,962	1,706,975	882,395	-	-	-
Interest	121,853	190,079	108,067	43,428	-	-	-
Total	907,521	1,815,041	1,815,041	925,823	-	-	-
<u>Water Plant</u>							
Principal	235,098	240,821	246,684	252,691	258,842	265,144	834,797
Interest	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	870,505
<u>Water Distribution System</u>							
Principal	324,415	327,929	331,480	335,069	338,698	342,366	3,063,275
Interest	53,809	50,296	46,745	43,155	39,527	35,859	286,608
Total	378,225	378,225	378,225	378,225	378,225	378,225	3,349,883
<u>Combined Debt Service</u>							
Principal	1,345,180	2,193,712	2,285,139	1,470,155	597,540	607,510	3,898,072
Interest	230,733	289,722	198,296	124,061	70,853	60,883	322,316
Total	\$1,575,914	\$2,483,434	\$2,483,434	\$1,594,216	\$ 668,393	\$ 668,393	\$ 4,220,388

Loan Details

	Water Plant	Water Distribution	Beach Bridge Loan
Original Principal Amount:	\$5,352,305	\$7,306,728	\$5,000,000
Total Principal Remaining:	\$2,334,078	\$5,063,231	\$5,000,000
Total Payments Remaining:	\$2,611,515	\$5,619,231	\$5,463,426
Interest %:	2.42% / 2.00%	1.08% / 1.18%	4.98%
Duration of Loan:	20 Years	20 Years	4 Years
Last Payment Date:	September 15, 2033	November 15, 2038	March 1, 2028



**Town of Hillsboro Beach
FY 2026 Budget Notes
General Fund - Funding Sources (Revenue)**

Account Name / Source Name	Description / Purpose	Budgeted Amount
PROPERTY TAX		
Tax Receipts - Current Year		
Broward County Tax Collector	Property tax to be collected in current year	7,024,219
	Account Total:	\$7,024,219
Tax Receipts - Discounts		
Broward County Tax Collector	Early payment discounts and Value Board Adjustment adjustments	(245,848)
	Account Total:	(\$245,848)
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	28,000
	Account Total:	\$28,000
INTERGOVERNMENTAL REVENUES		
Occupational Licenses		
Broward County	County Occupational Licenses for Town hotel properties	\$1,900
	Account Total:	\$1,900
State Revenue Sharing		
State Dept of Revenue	Town's share of State Revenue Sharing Trust for Municipalities	\$60,000
	Account Total:	\$60,000
Alcoholic Beverage License		
State Dept of Revenue	Town's share of State Alcoholic License fees	\$1,273
	Account Total:	\$1,273
Half-Cent Sales Tax		
State Dept of Revenue	Town's share of State Sales Tax	\$160,000
	Account Total:	\$160,000
FINES AND FORFEITURES		
Fines		
Broward County Courts	Town's share of local traffic ticket fines	\$1,000
	Account Total:	\$1,000
Seizures and Forfeitures		
Various Agencies	Town's share of seizures resulting from criminal prosecutions	\$50
	Account Total:	\$50

**Town of Hillsboro Beach
FY 2026 Budget Notes
General Fund - Funding Sources (Revenue)**

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

Miscellaneous Revenue

Various	Various small charges, rebates and refunds	\$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	300,000
Account Total:		\$300,000

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.	\$2,066,728
Account Total:		\$2,066,728

**Town of Hillsboro Beach
FY 2026 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.	\$54,080
	Account Total:	\$54,080
Salaries		
Payroll	Base compensation for the regular work week.	\$2,563,096
	Account Total:	\$2,563,096
Car Allowance		
Payroll	Town Commission and Manager compensation for extensive use of personal vehicle to conduct Town business.	\$64,800
	Account Total:	\$64,800
Paid Holidays		
Payroll	Compensation to Police officers related to working on holidays	\$67,503
	Account Total:	\$67,503
Overtime		
Payroll	Compensation for non-exempt employees working in excess of normal work week	\$105,000
	Account Total:	\$105,000
Vacation Leave Cash Out		
Payroll	Payments for unused vacation time.	\$9,087
	Account Total:	\$9,087
Sick Leave		
Payroll	Payments for unused sick time.	\$33,162
	Account Total:	\$33,162
Incentive Pay		
Payroll	Payment to Police officers for education accomplishments	\$17,550
	Account Total:	\$17,550
Transfer To Marine Law Enforcement Fund		
Payroll	Transfer of Police compensation to Special Revenue Fund to offset matching Marine Law Enforcement Grant	(\$40,440)
	Account Total:	(\$40,440)
FICA		
IRS	Town Social Security and Medicare payments on employee compensation	\$218,931
	Account Total:	\$218,931
Florida Retirement System		
FRS	Pension plan payments to the Florida Retirement System	\$847,585
	Account Total:	\$847,585

**Town of Hillsboro Beach
 FY 2026 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	\$737,802
		Account Total: \$737,802
Tuition Reimbursement		
TBD	Reimbursement for employees taking work-related college courses	\$2,250
		Account Total: \$2,250
Accidental Death & Dismemberment (AD&D)		
TBD	Insurance to cover work-related accidental death or dismemberment	\$815
		Account Total: \$815
Workers Compensation Insurance		
TBD	Insurance to cover work-related injuries, medical expense and lost income	\$106,398
		Account Total: \$106,398
Unemployment Compensation		
State of Florida	Payment to fund State unemployment compensation payments	\$1,250
		Account Total: \$1,250

**Town of Hillsboro Beach
 FY 2026 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: <u>\$3,500</u>
Conferences / Seminars		
Various	2 commissioners to attend Florida League of Cities	\$4,000
Various	2 commissioners to attend Broward Days in Tallahassee	\$4,000
		Account Total: <u>\$8,000</u>
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: <u>\$5,000</u>
Mayor / Commission Expense		
Various	Miscellaneous expenses for Commission.	\$7,500
		Account Total: <u>\$7,500</u>

**Town of Hillsboro Beach
 FY 2026 Budget Notes
 General Fund - Town Manager Department**

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

**Town of Hillsboro Beach
FY 2026 Budget Notes
General Fund - Town Clerk Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Coding Ordinances		
MuniCode	Inserting Town ordinances into Town Code of Ordinances	\$1,805
	Annual Renewal	\$1,434
	Account Total:	\$3,239
Professional Service - Digitizing records		
TBD	Scanning Town records	\$6,000
	Account Total:	\$6,000
Temporary Labor		
TBD	Temp services for Administrative Assistant Position	\$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 2026 Budget Notes
General Fund - Town Clerk Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Office Supplies		
Office Depot / Other	Miscellaneous office supplies	\$4,400
	Promotional Giveaway Items	\$1,500
	Account Total:	\$5,900
Website Support		
CivicPlus	Website redesign	15,783
	Account Total:	\$15,783
OPERATING EXPENSES		
Subscriptions and Memberships		
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 2026 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	\$1,916
Account Total:		\$27,433
Town Attorney		
Goren, Cherof, Doody & Ezrol, P.A.	Labor and other legal issues.	\$5,000
Account Total:		\$5,000
Professional Services - IT Services		
Node0	Miscellaneous IT goods and services	\$18,000
Account Total:		\$18,000
Telephone Service		
AT&T	Monthly phone service	\$4,600
Account Total:		\$4,600
Mobile Phones		
Verizon Wireless	Cell phones, modems, vehicle computers	\$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 2026 Budget Notes
General Fund - Police Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Liability and Property Insurance		
FMIT	General property and liability	\$54,856
FMIT	Storage tank insurance	\$1,748
	Account Total:	\$56,603
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	\$25,000
	Account Total:	\$25,000
ATV Repairs and Maintenance		
Various	Miscellaneous ATV repair and maintenance	\$1,500
	Account Total:	\$1,500
Rental - Vehicles		
Various	Task Force vehicle rentals	\$15,000
	Account Total:	\$15,000
Vehicles - GPS		
Verizon Connect NWF, Inc.	GPS for police vehicles	\$1,770
	Account Total:	\$1,770
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	\$3,500
Google	Website charges	\$7,300
	Account Total:	\$10,800
Physical Examinations		
Various	Officer physical examinations	\$3,000
	Account Total:	\$3,000

**Town of Hillsboro Beach
FY 2026 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.	\$18,000
		Account Total: \$18,000
Investigation Division		
Various	Miscellaneous supplies	\$7,500
		Account Total: \$7,500
Subscriptions and Memberships		
FBI / NABI (National Academy)	Membership fees (4)	\$480
FL Police Chief Assoc.	Membership fees (2)	\$345
Int. Assoc of Police Chiefs	Membership fees (1)	\$425
FL Police Accreditation Coalition	Membership fees	\$210
Broward County Police Chiefs	Membership fees (8)	\$1,125
SE FL Crime Prevention Assoc.	Membership fees	\$50
Broward County	Hazard Material License Renewal	\$180
Adobe	Monthly subscription	\$2,446
Other		\$2,071
		Account Total: \$7,332
Education & Training		
Various training sites	Various professional training opportunities	\$20,000
		Account Total: \$20,000

**Town of Hillsboro Beach
FY 2026 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	\$4,600
		Account Total: \$4,600
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	55,428
FMIT	Storage tank insurance - Town Hall / Police building generator	\$2,208
		Account Total: \$57,636
Pest Control - Building/Grounds		
Orkin	Preventative spraying, other.	2,000
		Account Total: \$2,000
Repair & Maintenance - Equipment		
Various	Lawn and other equipment maintenance and repair	5,000
		Account Total: \$5,000
Repair & Maintenance - Grounds		
Various	Irrigation, plantings, fertilizer	5,000
		Account Total: \$5,000
Landscape Maintenance		
Various	Tree trimming, etc.	\$10,000
		Account Total: \$10,000

**Town of Hillsboro Beach
FY 2026 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 2026 Budget Notes
General Fund - Other Department**

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

FINANCE

Audit Services

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

Accounting / Financial Services

Inframark	Accounting, Financial and Assessment Services	\$108,115
Account Total:		\$108,115

Investment Services

BB&T	Investment account - Custodial services	\$3,600
Cumberland Advisors, Inc.	Investment account - Investment management services	\$6,400
Account Total:		\$10,000

FIRE RESCUE

Fire Service Agreement

Deerfield Beach BSO	Annual service agreement - Operations	\$1,174,728
Account Total:		\$1,174,728

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	\$467,109
Account Total:		\$467,109

County Contribution

Broward County	Pro Rata Share - Solid Waste Disposal & Recyclable Material	2,383
Account Total:		\$2,383

**Town of Hillsboro Beach
FY 2026 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.	\$250,000
		Account Total: \$250,000
TRANSFERS OUT		
To Debt Service - Beach Renourishment Loan		
Debt Service Fund	To fund principal and interest payments on loan	\$1,815,041
		Account Total: \$1,815,041
To Planning & Zoning / Code Enforcement Fund		
General Fund	To fund planning & code enforcement activities not funded by fees.	\$60,000
		Account Total: \$60,000
To General Fund - Capital Improvement Program (CIP)		
General Fund	To fund General Fund capital improvement projects.	\$255,000
		Account Total: \$255,000

**Town of Hillsboro Beach
FY 2026 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.	\$78,844
		Account Total: \$78,844
TRANSPORTATION (COMMUNITY BUS) - EXPENDITURES		
Contractual Services		
Limousines of South Florida	Fees for operating and maintaining Town Community Bus	\$78,844
		Account Total: \$78,844
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	40,440
		Account Total: \$40,440
MARINE LAW ENFORCEMENT GRANT - EXPENDITURE		
Police Wages		
Payroll	Police compensation qualified for marine law enforcement grant reimbursement	40,440
		Account Total: \$40,440

**Town of Hillsboro Beach
FY 2026 Budget Notes
Special Revenue Funds - Notes**

Account Name / Source / Vendor Name	Description / Purpose	Budgeted Amount
BUILDING PERMITTING - FUNDING		
Building Permit Fees		
Contractors	Fees received from contractors requiring permits for construction	\$600,000
		Account Total: \$600,000
Building Administrative Fees		
Contractors	Fee required to support permitting activities.	\$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	111,000
		Account Total: \$111,000
BUILDING PERMITTING - EXPENDITURES		
Professional Services - Building Permits - CG&A		
Calvin, Giordano & Associates	Permitting and plan review services. 85% of Building Permit Fees.	510,000
		Account Total: \$510,000
Records Digitization		
TBD	Scanning Town Building records	10,000
		Account Total: \$10,000
Temporary Labor		
TBD	Temp Services for Building Permit Process	6,000
		Account Total: \$6,000
Code Compliance		
Calvin, Giordano & Associates	Misc expenses related to code compliance activities.	\$25,000
		Account Total: \$25,000
Credit Card Processing Fees		
Various	Fees on Credit Card Receipts.	20,000
		Account Total: \$20,000
Building Room		
TBD	Renovation Work on Building Room.	\$150,000
		Account Total: \$150,000

**Town of Hillsboro Beach
FY 2026 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.	\$60,000
		Account Total: \$60,000
PLANNING & ZONING / CODE ENFORCEMENT - EXPENDITURES		
Professional Services - General Administration - CGA		
Calvin, Giordano & Associates	CGA activities unrelated to project specific permitting or planning and zoning issues	\$50,000
		Account Total: \$50,000
Professional Services - Site Planning - CGA		
Calvin, Giordano & Associates	Site plan reviews, requests for variances, etc.	\$5,000
		Account Total: \$5,000
Comprehensive Planning Update		
Calvin, Giordano & Associates	Cost to update comprehensive plan	20,000
		Account Total: \$20,000
Land Development Update (Partial)		
Calvin, Giordano & Associates	Cost to update land development code	10,000
		Account Total: \$10,000
Flood Insurance Program (CRS)		
Walter H Keller, Inc.	Annual activities for Community Rating System (CRS)	\$5,000
		Account Total: \$5,000
Code Compliance		
Calvin, Giordano & Associates	Monitor Town properties to ensure compliance with Town Code	\$15,000
TBD	Special Magistrate Services	\$10,000
		Account Total: \$25,000

**Town of Hillsboro Beach
FY 2026 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.	\$1,815,041
	Account Total:	\$1,815,041
EXPENDITURES		
Principal Payment		
BankUnited	Annual Principal Payment on Loan	\$1,624,962
	Account Total:	\$1,624,962
Interest Payment		
BankUnited	Annual Interest Payment on Loan	\$190,079
	Account Total:	\$190,079

**Town of Hillsboro Beach
FY 2026 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.	\$505,000
		Account Total: \$505,000
Transfer From General Fund		
General Fund	Funding for capital improvement projects	\$255,000
		Account Total: \$255,000
Use (Add To) Fund Balance		
General Fund	Use of prior year developer contributions.	\$2,000,000
		Account Total: \$2,000,000
CAPITAL EXPENDITURES		
Projects		
TBD	Project descriptions in General Fund Capital Improvement Program	
	Beach Engineering - Physical Monitoring	\$65,000
	Beach Engineering - Biological Monitoring	\$72,500
	Beach Engineering/Permitting - 2027 project	\$100,000
	Intergov. Coordination & Program Support	\$25,000
	Contingency Tasks	\$12,500
	Beach Tilling / Scarp Removal	\$10,000
	Underground Utility Project	\$2,000,000
	FDEP Vulnerability Assessment	\$375,000
	Police vehicle	\$80,000
	Commission Chambers- Upgrade MODS	\$20,000
		Account Total: \$2,760,000

**Town of Hillsboro Beach
FY 2026 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	\$516,844
	Account Total:	\$516,844
Usage Water Fees		
Water Customers	Water fees based on water consumption	\$939,876
	Account Total:	\$939,876
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	\$40,283
	Account Total:	\$40,283
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.	\$177,525
	Account Total:	\$177,525

**Town of Hillsboro Beach
FY 2026 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.	\$423,204
		Account Total: \$423,204
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.	\$1,699
		Account Total: \$1,699
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.	\$37,033
		Account Total: \$37,033
Florida Retirement System		
FRS	Pension plan payments to the Florida Retirement System.	78,321
		Account Total: \$78,321
Health and Life Insurance		
TBD	Payment for employee health and life insurance plans.	\$97,223
		Account Total: \$97,223
Workers Compensation Insurance		
TBD	Insurance to cover work-related injuries medical expense and lost income.	23,612
		Account Total: \$23,612
Unemployment Compensation		
State of Florida	Payment to fund State unemployment compensation payments.	\$500
		Account Total: \$500

**Town of Hillsboro Beach
FY 2026 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	\$72,037
		Account Total: \$72,037
Liability and Property Insurance		
FMIT	General liability and property insurance	\$118,154
FMIT	B-1 Pollution / Remediation	\$1,120
		Account Total: \$119,274
Maintenance - Distribution System		
Various	Maintenance of water distribution system	9,500
		Account Total: \$9,500
Maintenance - Building / Grounds		
All Seasons Landscape	Landscaping Services	\$5,280
TBD	Miscellaneous maintenance items	\$11,720
		Account Total: \$17,000
Maintenance - SCADA system		
TBD	Annual maintenance of SCADA system	\$10,000
		Account Total: \$10,000

**Town of Hillsboro Beach
FY 2026 Budget Notes
Water Fund - Operations**

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

**Town of Hillsboro Beach
 FY 2026 Budget Notes
 Water Fund - Operations**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Chemical - Water Treatment		
Allied Universal Corp	CL2, Sodium Hypo disinfectant	\$30,600
Cameuse Lime & Stone	Calcium Hydroxide for water treatment	\$66,300
Hawkins Inc.	Phosphates and fluorides	\$21,420
		Account Total: \$118,320
Lab Test Analysis and Supplies		
Environmental Reagent Services	Lab chemicals and analysis	\$10,800
TBD	Other	\$1,354
		Account Total: \$12,154
Subscriptions and Memberships		
Florida Rural Water Association	Annual membership	\$200
Core & Main	Sensus Autoread Software Support	\$2,145
TBD	Other	\$300
		Account Total: \$2,645
Contingency		
TBD	To establish funding for unknown requirements and possible initiatives	\$10,000
		Account Total: \$10,000

**Town of Hillsboro Beach
FY 2026 Budget Notes
Water Fund - Transfers Out**

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

**Town of Hillsboro Beach
FY 2026 Budget Notes
Water Fund - Debt Service**

Account Name / Source / Vendor	Description / Purpose	Budgeted Amount
SOURCES OF FUNDING		
Water Surcharge		
Water Customers	Water bill surcharge to fund loan for water main project.	\$347,632
		Account Total: <u>\$347,632</u>
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: <u>\$290,168</u>
Use of / (Addition to) Fund Balance		
Available Water Fund Reserves	Use of available water fund balance to provide additional funding for State (DEP Loan).	\$30,593
		Account Total: <u>\$30,593</u>
DEBT SERVICE EXPENSES		
Debt Service - Principal		
State (DEP Loan)	Principal on plant expansion loan	\$240,821
State (DEP Loan)	Principal on water main project loan	\$324,415
		Account Total: <u>\$565,237</u>
Debt Service - Interest		
State (DEP Loan)	Interest on plant expansion loan	\$49,347
State (DEP Loan)	Interest on water main project loan	\$53,809
		Account Total: <u>\$103,156</u>

**Town of Hillsboro Beach
FY 2026 Budget Notes
Water Fund - Capital Improvement Program (CIP)**

Account Name / Source / Vendor Name	Description / Purpose	Budgeted Amount
SOURCES OF FUNDING		
Grant Revenue		
TBD	For Storage Reservoir	\$900,000
		Account Total: \$900,000
Bank Loan		
TBD	For Storage Reservoir	\$1,275,000
		Account Total: \$1,275,000
Transfer From Water Fund - Operations		
Water Fund	For Repair and Renewal	\$65,000
	For Truck	\$100,000
	For Fence Rehabilitation Project	\$30,000
	For Maintenance Building - Roof	\$40,000
		Account Total: \$235,000
CAPITAL EXPENSES		
Projects		
TBD	Storage Reservoir	\$2,175,000
	Repair and Renewal	\$65,000
	Truck	\$100,000
	Fence Rehabilitation Project	\$30,000
	Maintenance Building - Roof	\$40,000
		Account Total: \$2,410,000

**Town of Hillsboro Beach
FY 2026 Budget Notes
General Fund - Five Year Capital Improvement Program (CIP)**

Account Name / Source / Vendor Name	Description / Purpose	Budgeted Amount
SOURCES OF FUNDING		
Grant Revenue		
Various	Reimbursement for Beach Renourishment Project.	\$3,091,250
		Account Total: \$3,091,250
Contributions		
TBD	Contribution for Underground Utility Project	\$2,250,000
		Account Total: \$2,250,000
Bank Loan		
TBD	Loan to fund Beach Projects / Underground Utility Project	\$11,186,250
		Account Total: \$11,186,250
Transfer From General Fund		
General Fund	Funding for capital improvement projects	\$887,500
		Account Total: \$887,500
Use (Add To) Fund Balance		
General Fund	Use of prior year developer contributions.	\$2,000,000
		Account Total: \$2,000,000
CAPITAL EXPENDITURES		
Projects		
TBD	Project descriptions in General Fund Capital Improvement Program (FY2026 - FY2030)	
	Beach Engineering - Physical Monitoring	\$325,000
	Beach Engineering - Biological Monitoring	\$362,500
	Beach Engineering/Permitting - 2027 project	\$100,000
	Intergov. Coordination & Program Support	\$125,000
	Contingency Tasks	\$62,500
	Beach Nourishment	\$5,000,000
	Beach Tilling / Scarp Removal	\$50,000
	Hillsboro Inlet Terminal Jetty (Engineering)	\$20,000
	Hillsboro Inlet Terminal Jetty (Construction)	\$4,500,000
	Underground Utility Project	\$8,250,000
	FDEP Vulnerability Assessment	\$375,000
	Police Car	\$160,000
	Commission Chambers - MODs	\$20,000
	Roof - Police Building	\$65,000
		Account Total: \$19,415,000

**Town of Hillsboro Beach
FY 2026 Budget Notes
Water Fund - Five Year Capital Improvement Program (CIP)**

Account Name / Source / Vendor Name	Description / Purpose	Budgeted Amount
SOURCES OF FUNDING		
Grant Revenue		
TBD	For Water Main Relocation	\$250,000
	For Storage Reservoir	\$900,000
	Account Total:	\$1,150,000
Bank Loan		
TBD	For Storage Reservoir	\$1,275,000
	For Water Main Relocation	\$250,000
	Account Total:	\$1,525,000
Transfer From Water Fund - Operations		
Water Fund	Transfer for projects not covered by Other Revenue Sources	\$815,000
	Account Total:	\$815,000
CAPITAL EXPENSES		
Projects		
TBD	Project descriptions in Water Fund Five Year CIP section	
	Water Line Relocation	\$500,000
	Storage Reservoir	\$2,175,000
	Repair & Renewal	\$325,000
	Well Rehabilitation Project	\$200,000
	Truck	\$100,000
	Perimeter Fence Rehabilitation	\$150,000
	Maintenance Building - Roof	\$40,000
	Account Total:	\$3,490,000