



TOWN OF HILLSBORO BEACH

1210 Hillsboro Mile, Hillsboro Beach, Florida 33062

September 15, 2025 | 5:01 PM

BUDGET PUBLIC HEARING ADOPTING THE FINAL MILLAGE RATE & FINAL 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 ALLEGIANCE

I. ADOPTION OF FISCAL YEAR 2026 FINAL MILLAGE RATE

A. Resolution No. 2025-37 Consideration to Approve and Adopt the Final 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 FINAL MILLAGE RATE OF 3.5 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 FINAL BUDGET

A. Resolution No. 2025-38 Consideration to Approve and Adopt the Final 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 FINAL 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; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

III. PUBLIC COMMENTS

IV. ADJOURNMENT

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RESOLUTION NO. 2025-37

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HILLSBORO BEACH, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF 3.5 FOR THE TOWN'S GENERAL OPERATING FUND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

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

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

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

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

Section 2. The final millage rate necessary to be levied against ad valorem valuation of property subject to taxation in the Town of Hillsboro Beach, Florida, to produce a sufficient sum which together with departmental and other revenues will be sufficient to pay for appropriations made in the final budget for the fiscal year is hereby set at 3.5 mills.

Section 3. The final millage adopted herein is greater than the rolled-back rate of 3.3291 mills computed pursuant to the TRIM Act (Section 200.065, as amended) by 5.13%.

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

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

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

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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

RESOLUTION NO. 2025-37
Final FY26 Millage Rate
Record of Vote | Hillsboro Beach Town Commission

| | <u>YES</u> | <u>NO</u> |
|-------------------------------------|--------------------------|--------------------------|
| MAYOR DAWN MILLER | <input type="checkbox"/> | <input type="checkbox"/> |
| VICE MAYOR DAVID RAVANESI | <input type="checkbox"/> | <input type="checkbox"/> |
| COMMISSIONER VINNIE ANDREANO | <input type="checkbox"/> | <input type="checkbox"/> |
| COMMISSIONER JANE REISER | <input type="checkbox"/> | <input type="checkbox"/> |
| COMMISSIONER HEATHER BERMAN | <input type="checkbox"/> | <input type="checkbox"/> |



TOWN OF HILLSBORO BEACH



FY 2026 BUDGET PRESENTATION

Meeting Date: September 15, 2025

Property Taxes / Millage Rate



PROPERTY TAX / MILLAGE RATE OVERVIEW

- General Fund – FY2026 budget based on millage rate of 3.50 mils.
 - 5.13% higher than Roll back rate of 3.3291 mils.

- FY 2026 Taxable Values – \$2,006,919,655
 - 6.22% higher than Current Year Total.

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 |



Budget Overview

BUDGET OVERVIEW – TOTAL FUNDING

| | 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% |

BUDGET OVERVIEW – TOTAL EXPENDITURE/EXPENSES

| <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% |



Questions



TOWN OF HILLSBORO BEACH

Florida's *Magnificent Mile*



ANNUAL BUDGET FISCAL YEAR 2026

TOWN OF HILLSBORO BEACH

Mayor and Commission



Mayor
Dawn Miller



Treasurer / Commissioner
Vinnie Andreano

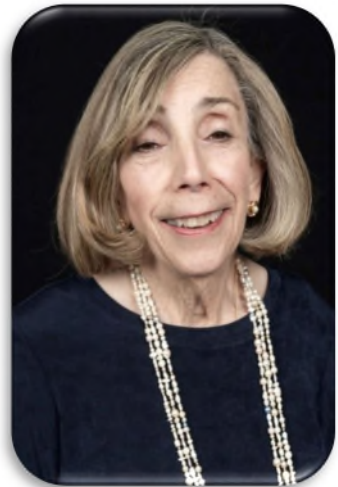


Vice Mayor
David Ravanesi



**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 Portal on 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.

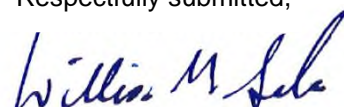
In FY 2026, staff will be also focused on several key water utility projects with the goal to continue the preservation of the Town's water supply. For our water utility, with its newly replaced distribution system, staff is looking to expand its finished water tank to provide additional capacity, and 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.

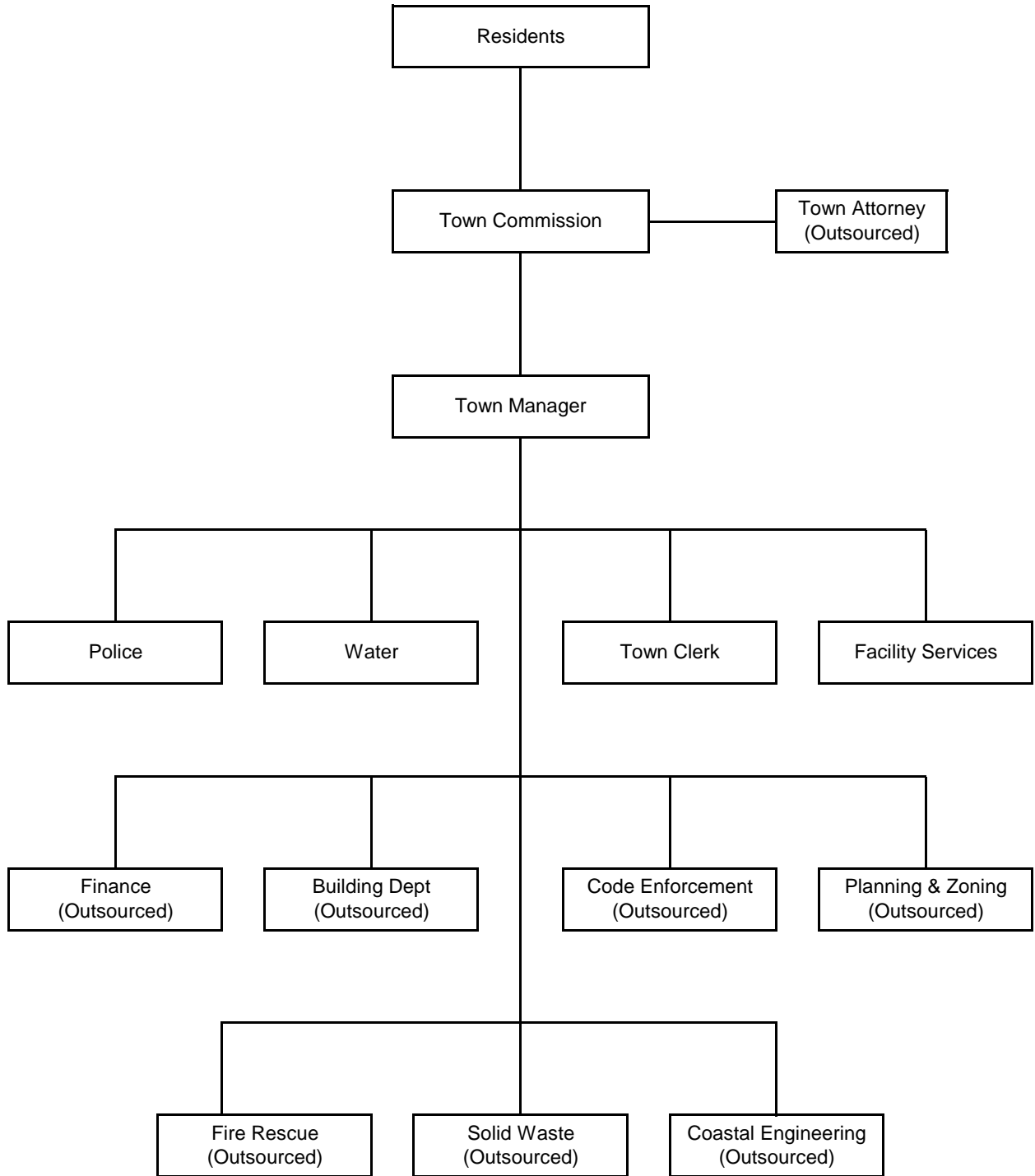
Water Fund - Capital Improvement Program (CIP)

- 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.

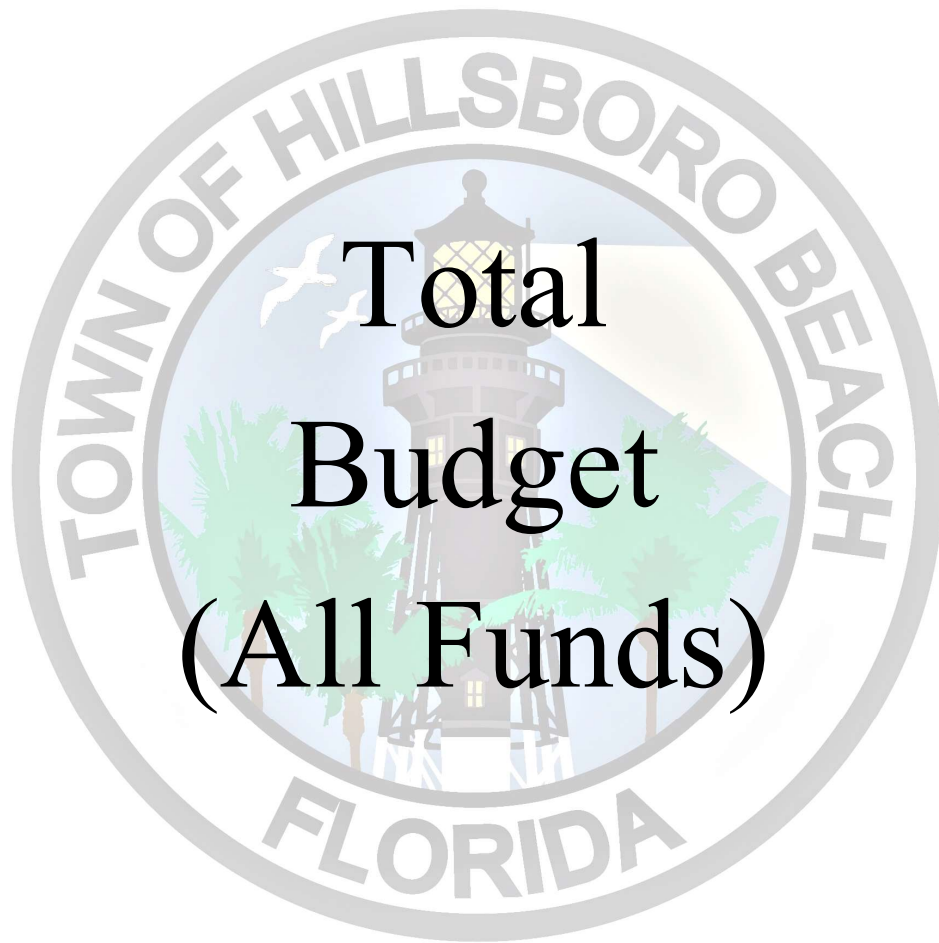
Organizational Chart



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.



**Total
Budget
(All Funds)**

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

All Funds - Total Budget

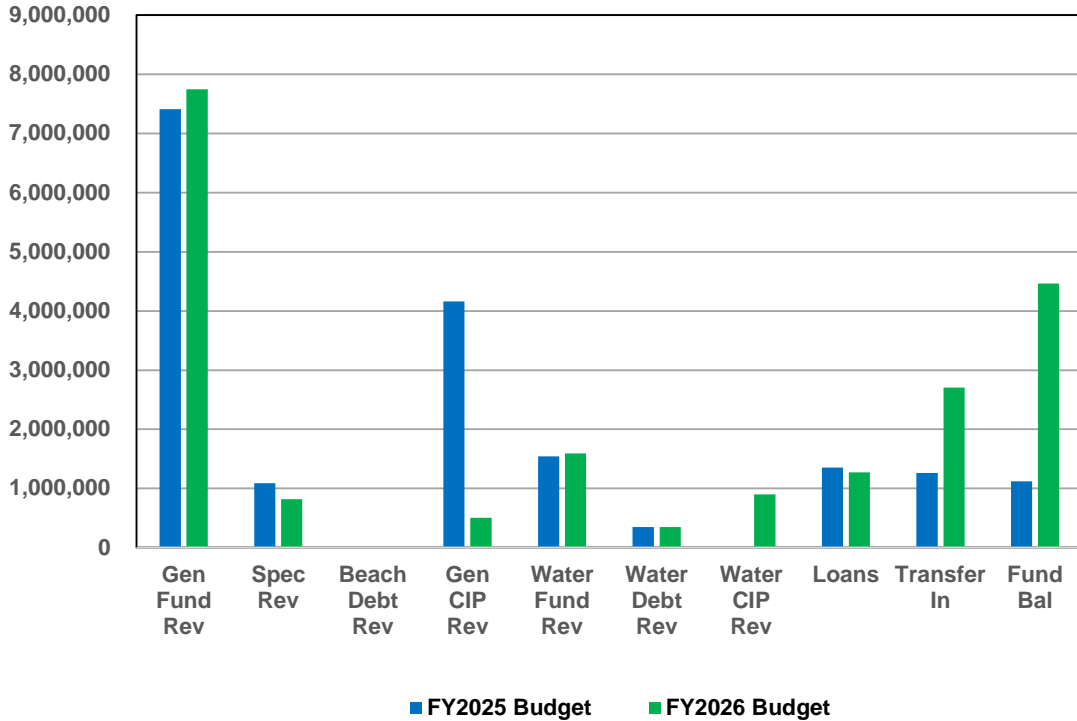
| | FY 2025 | | | FY 2026 | | |
|-------------------------------------|----------------------|----------------------|-----------------------|----------------------|---------------------|----------------|
| | Annual Budget | Forecast | Fav / (Unfav) | Annual Budget | Incr. Over Budget | % Incr. Budget |
| <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

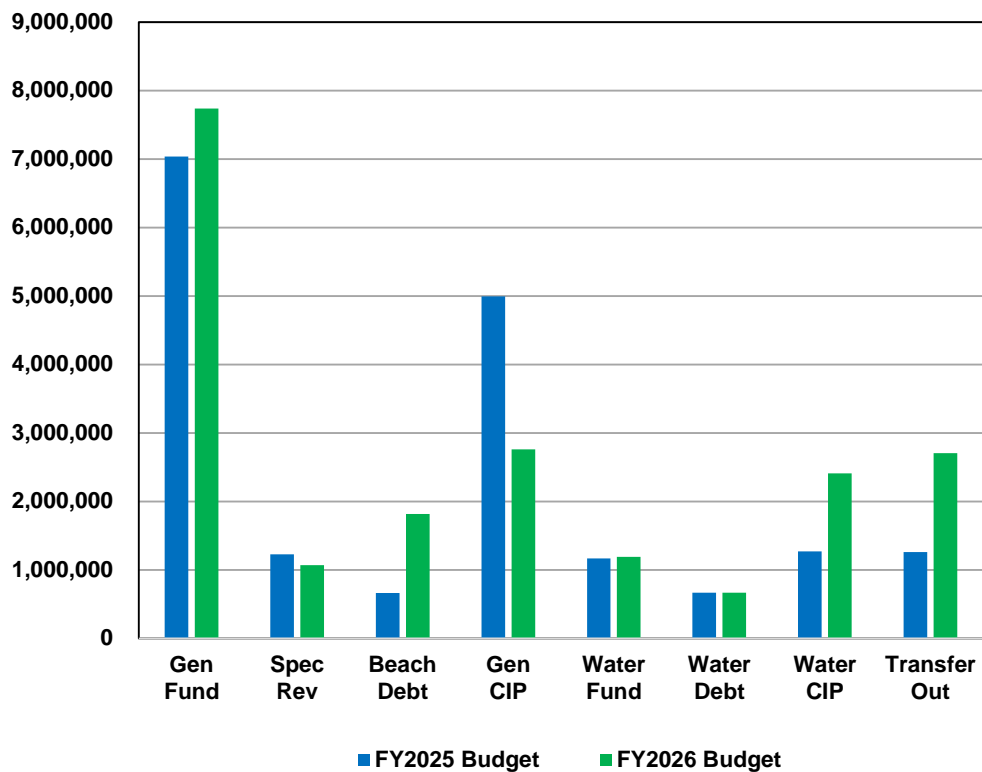


**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

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

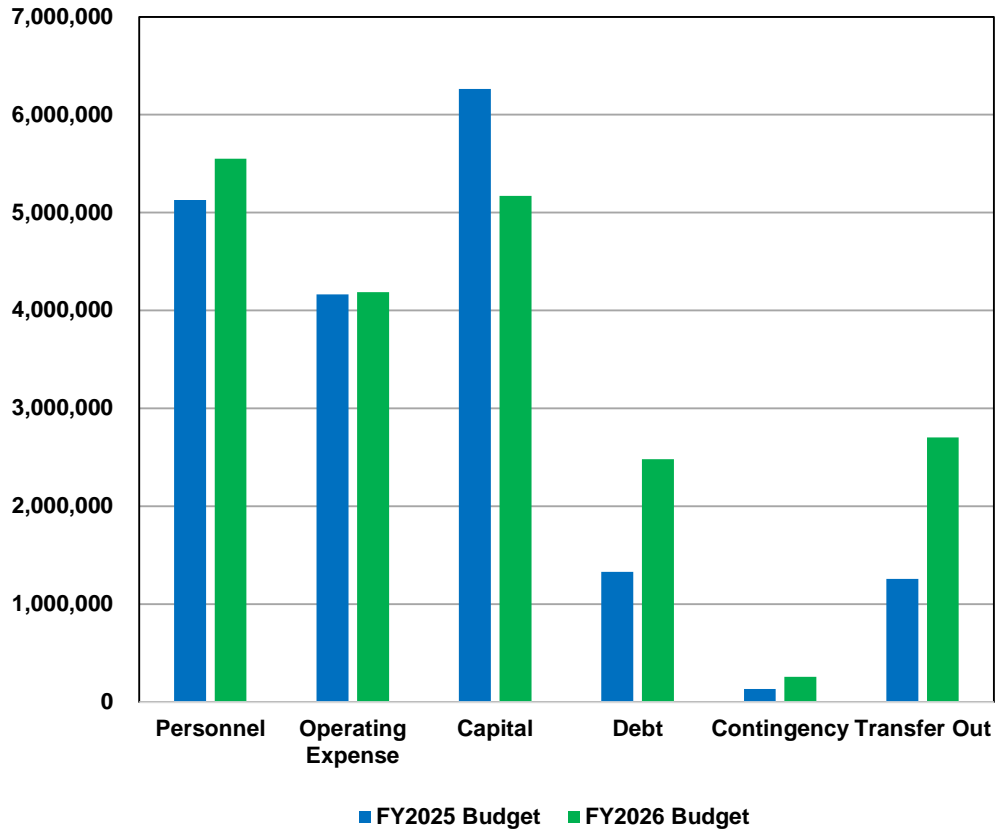


**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

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

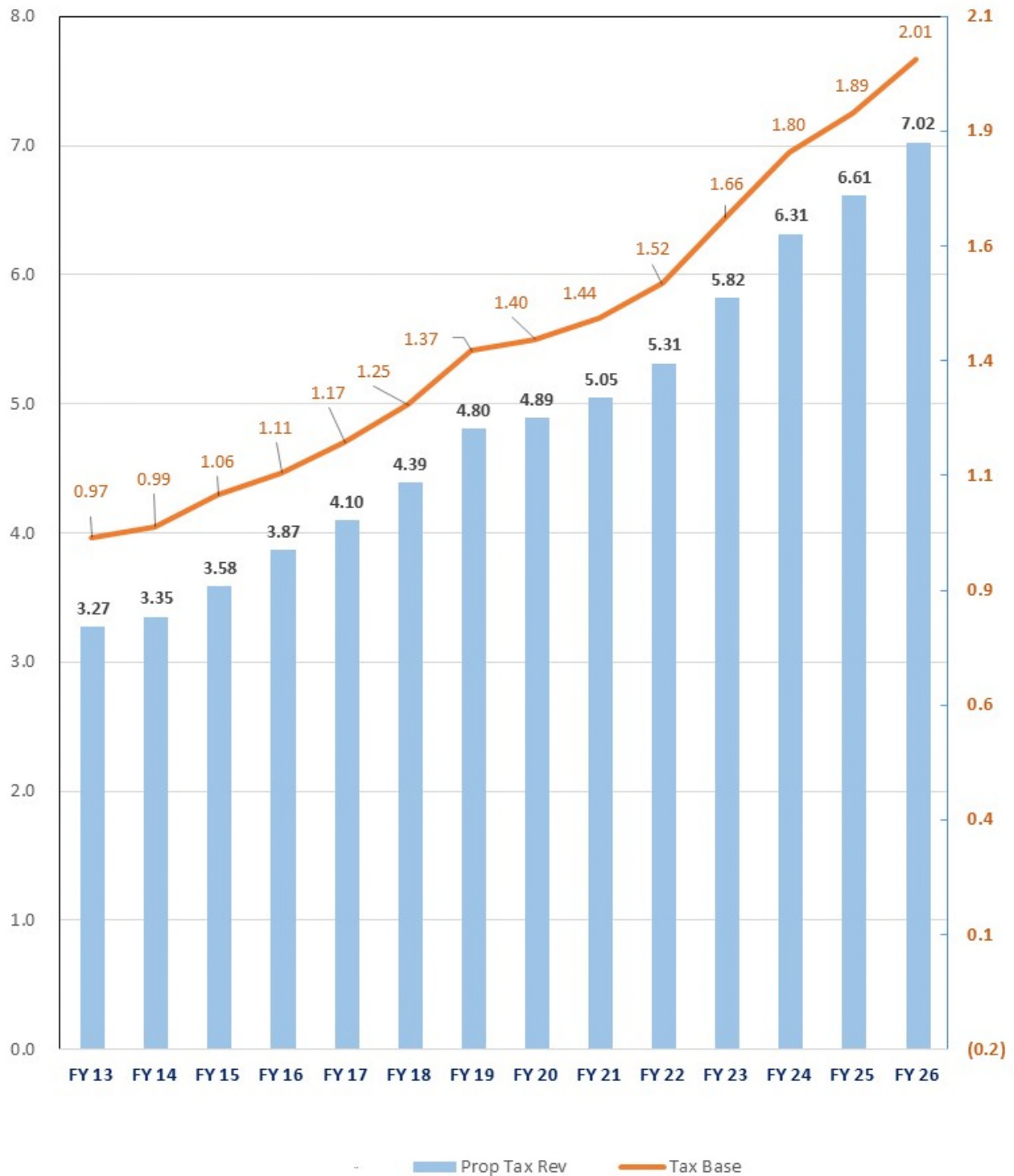
Property Tax Base Detail

| | 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

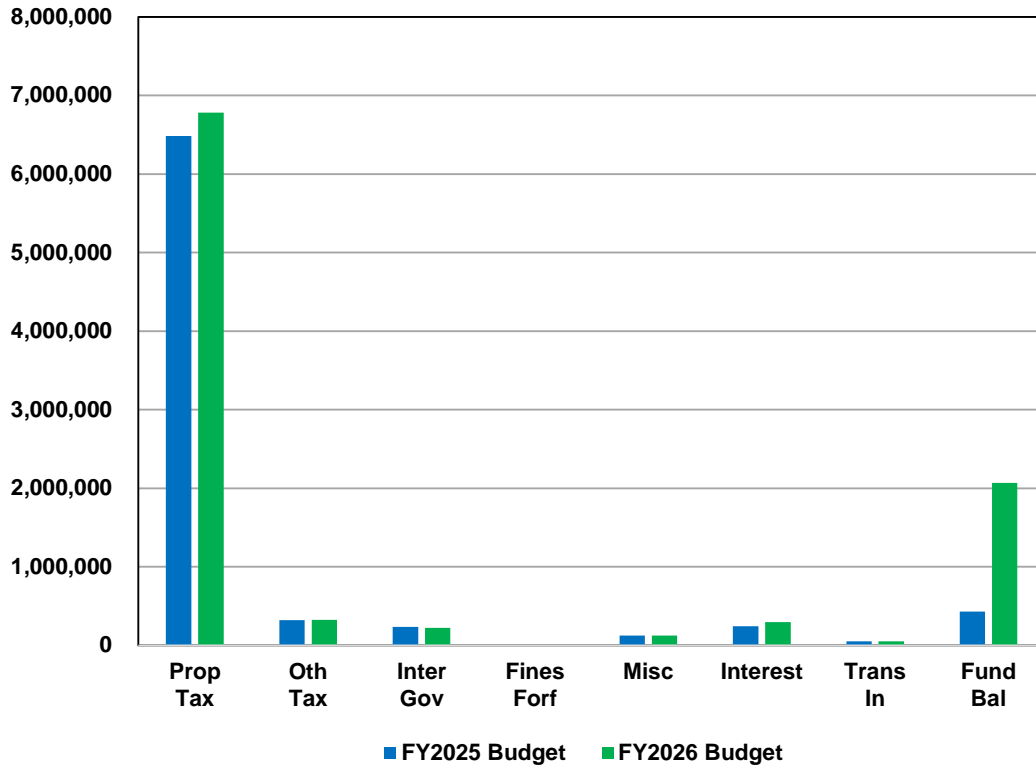
| | FY 2025 | | | FY 2026 | | |
|--------------------------------------|---------------------|---------------------|-------------------|---------------------|-----------------------|----------------|
| | Annual Budget | Forecast | Fav / (Unfav) | Annual Budget | Incr. Over Budget | % Incr. Budget |
| <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

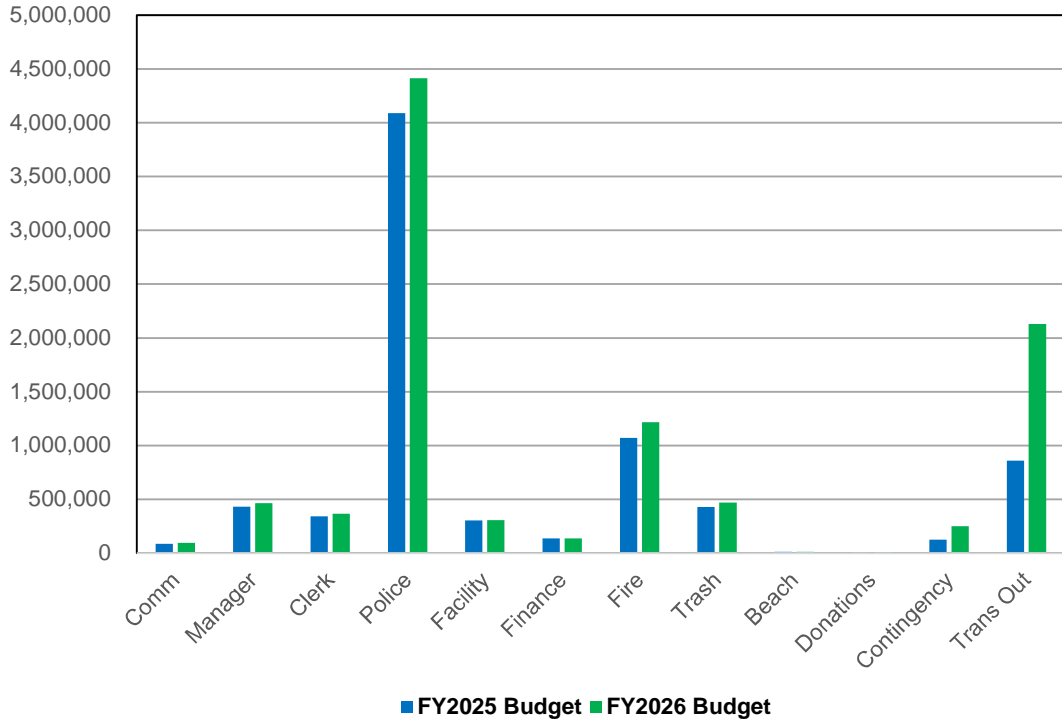
| Description | FY 2024 | FY 2025 | | | FY 2026 | | |
|--|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|----------------|
| | Actual | Annual Budget | Forecast | Variance Fav/(Unfav) | Annual Budget | Incr. Over Budget | % 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

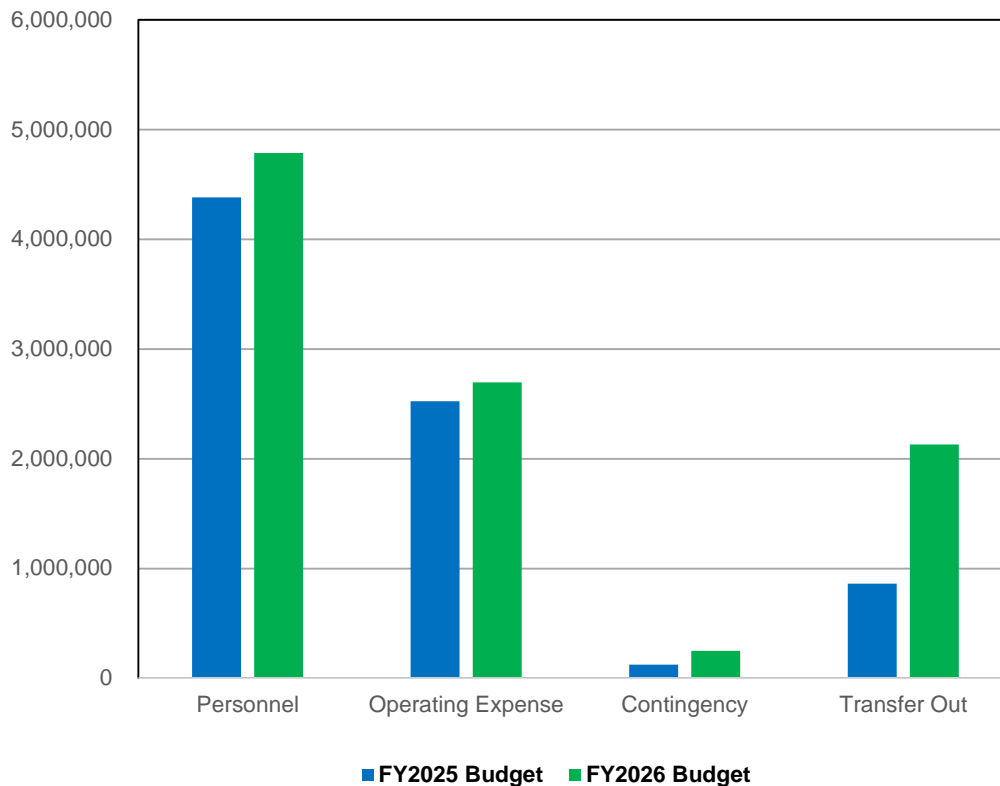


**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

General Fund - Total Expenditures By Category

| | FY 2025 | | | FY 2026 | | |
|---------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|----------------|
| | Annual Budget | Forecast | Fav / (Unfav) | Annual Budget | Incr. Over Budget | % Incr. Budget |
| EXPENDITURES | | | | | | |
| 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.

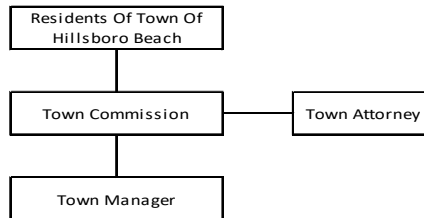
Next Year Goals

- 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

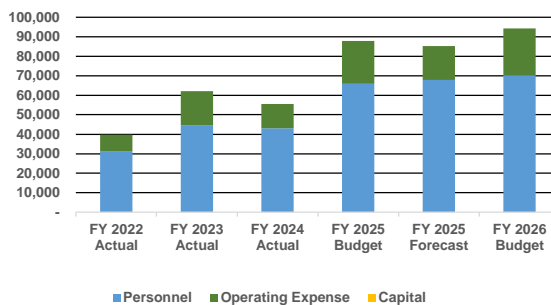
| Position | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 |
|--------------------------|----------|----------|----------|----------|----------|
| Mayor | 1 | 1 | 1 | 1 | 1 |
| Vice Mayor | 1 | 1 | 1 | 1 | 1 |
| Commissioner – Treasurer | 1 | 1 | 1 | 1 | 1 |
| Commissioner | 2 | 2 | 2 | 2 | 2 |
| Total | 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.

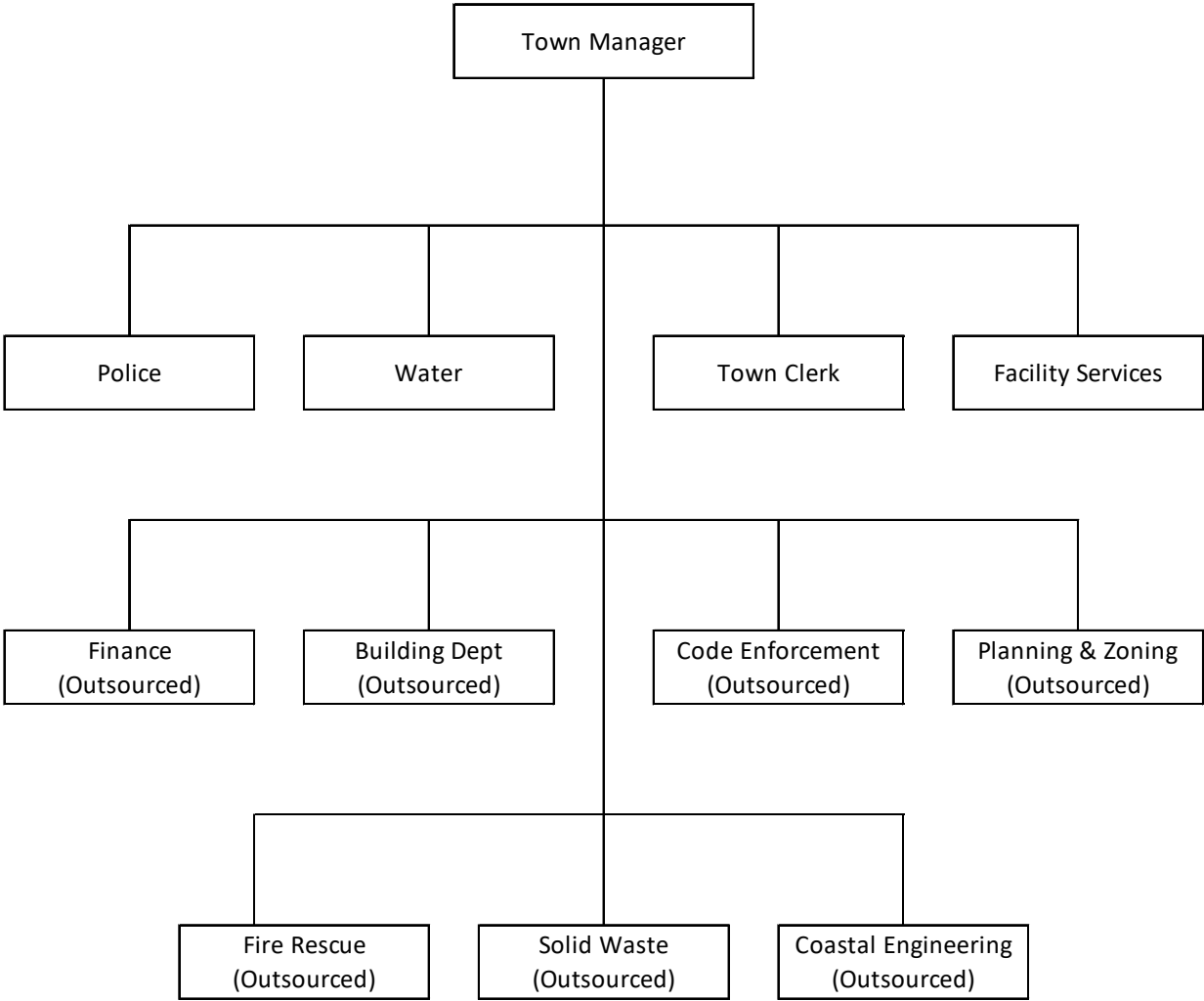
Positions

| 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

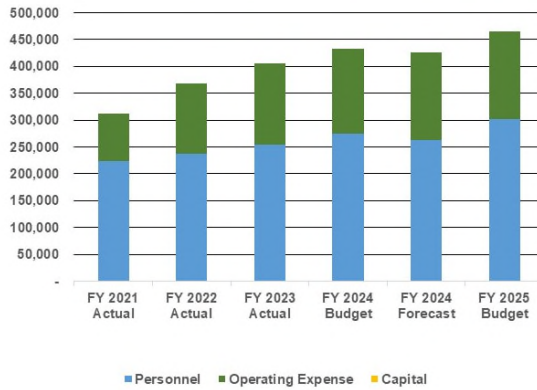


**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

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.

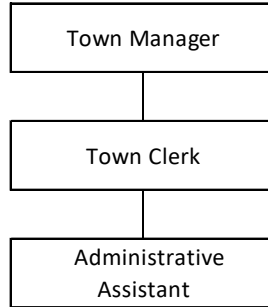
Positions

| 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**

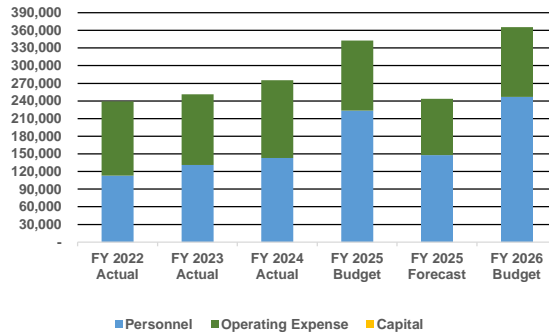
General Fund - Town Clerk Department

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

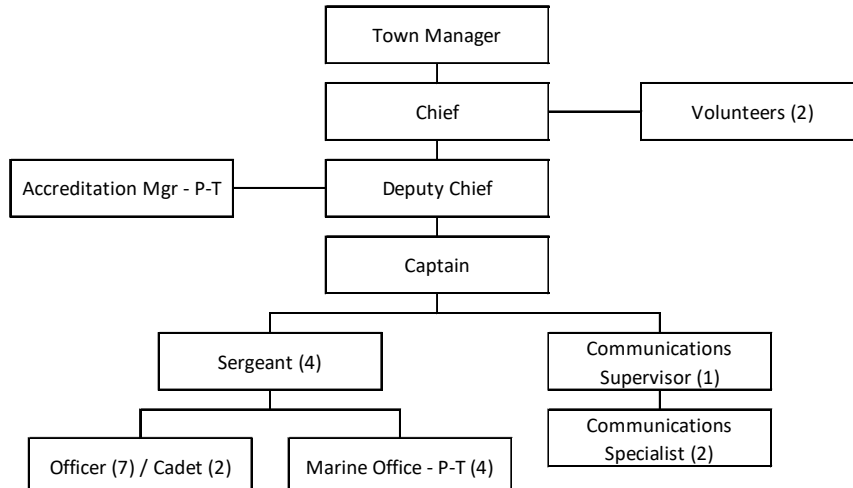
Positions

| 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



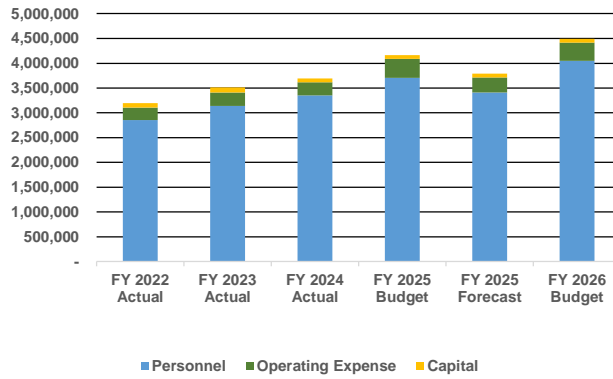
**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

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.

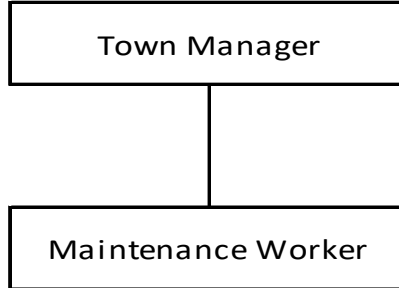
Positions

| 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

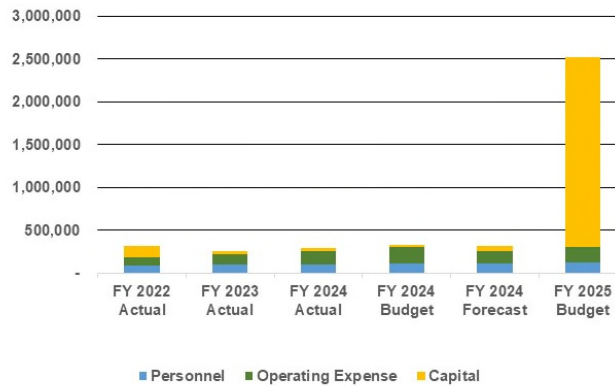
Organizational Chart



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

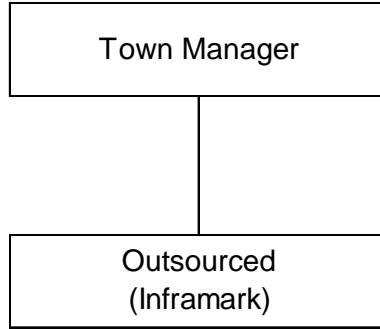
- Complete FY2025 audit report with zero findings.
- Investigate other potential ADP enhancements for payroll processing including eliminating paper/manual timesheets.
- Automate monthly reporting and investigate potential financial dashboards.
- Assist with Town financing requirements for planned projects.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

Positions – (Outsourced)

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

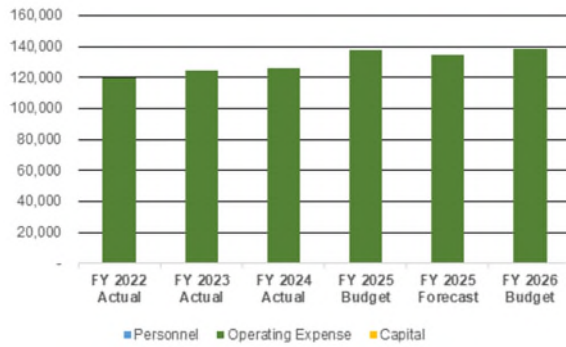
General Fund - Finance Department

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

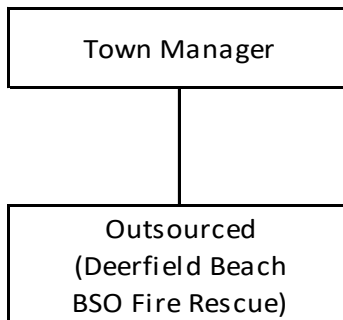
- Responded to service calls and performed fire inspections.
- 100% completion of annual fire hydrants testing.

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

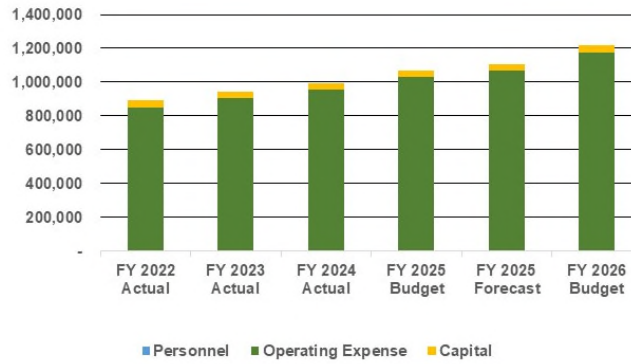


**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

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

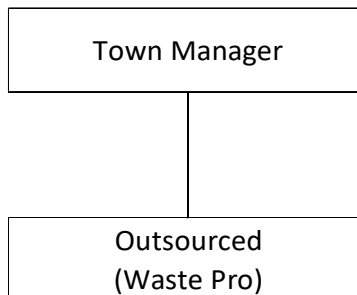
The Town's current contract with Waste Pro will expire in October 2025, and after that time the contract will be extended briefly monthly. In preparation of the expiring contract, the Town will be issuing a new Request for Proposals (RFP) to ensure continued high-quality waste collection services for 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

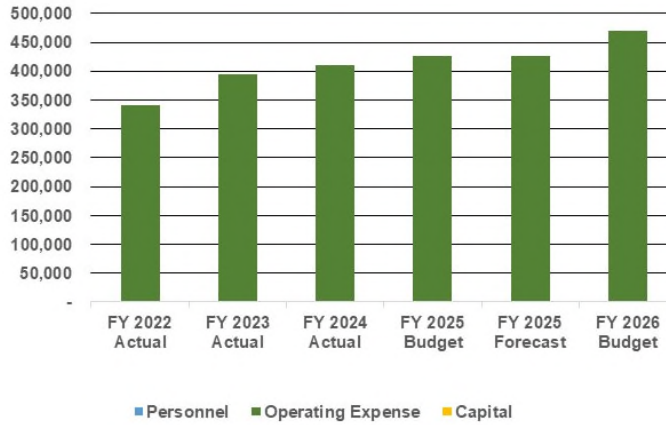


**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

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**

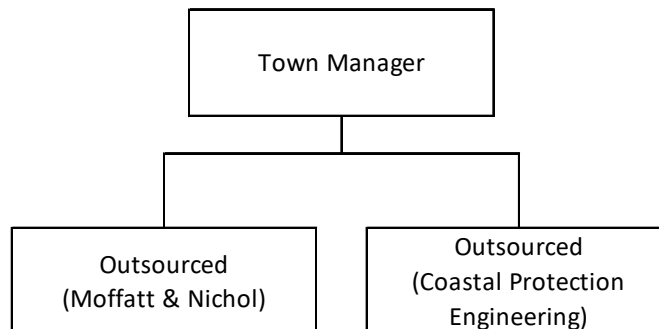
General Fund – Beach Management Department

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



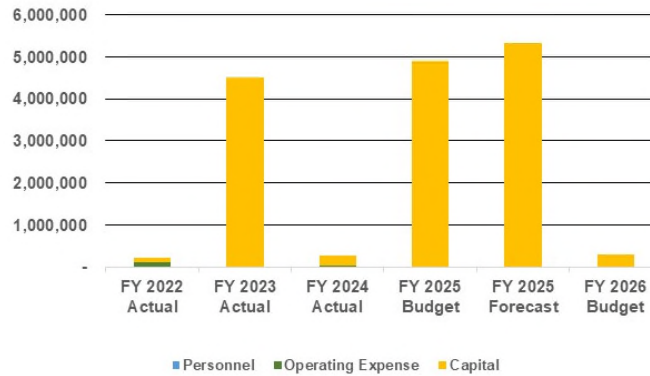
**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

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 |



**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

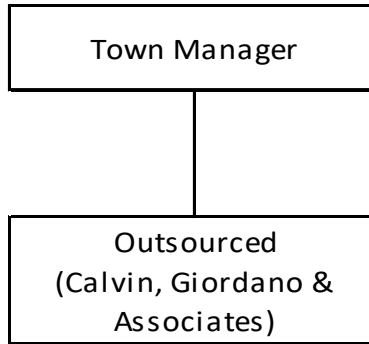
- Continuing updates to Building Department website.
- Continue to provide excellent customer service in plan review and inspections as well as at the Building Department counter.
- Electronic Plan Review and digital plan submission
- Review and approve the Related Group Rosewood Building A permit.
-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

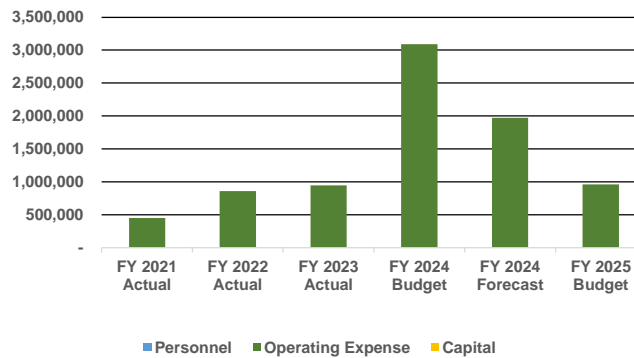


Five-Year History Summary

| | 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

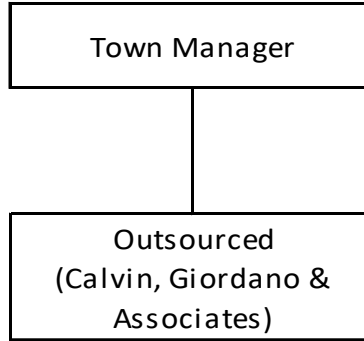
- Maintain emphasis on customer service
 - Continue implementation of digital plan reviews and forms for site plan, variance and development applications.
 - Improve website with development process information.
 - Continue working with developers and applicants to promote the submission of zoning compliant 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)

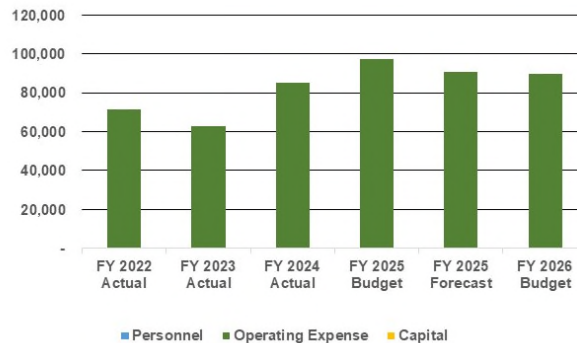
Organizational Chart



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.

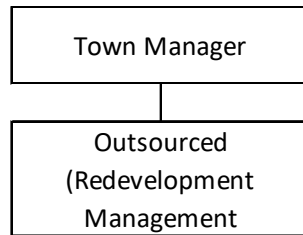
**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

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.

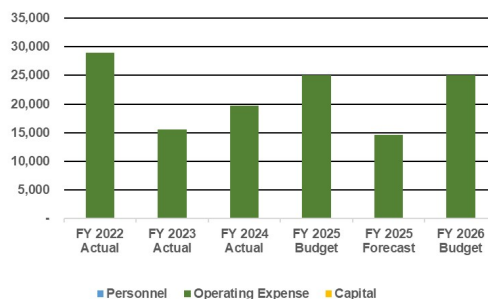
Positions – (Outsourced)

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 | | | | | | | |
| FUNDING | | | | | | | |
| 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% |
| EXPENDITURES | | | | | | | |
| 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.

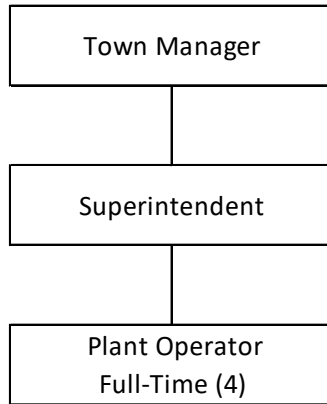
**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

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**

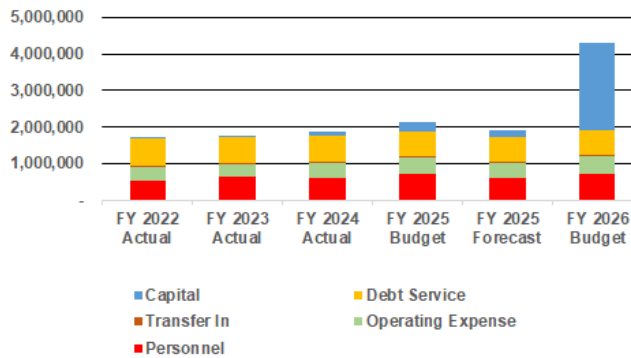
Water Department

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 |
| <u>FUNDING</u> | | | | | | | |
| 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% |
| <u>EXPENSES</u> | | | | | | | |
| 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 | | | | | | | |
| FUNDING | | | | | | | |
| 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% |
| EXPENSES | | | | | | | |
| 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 | | | | | | | |
| FUNDING | | | | | | | |
| 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% |
| EXPENSES | | | | | | | |
| 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 beach scene. The text "TOWN OF HILLSBORO BEACH" is written around the top half of the circle, and "FLORIDA" is written at the bottom. The seal is faded and serves as a background for the title text.

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 |
|-----------------------------------|------------------------------|------------------------|
|-----------------------------------|------------------------------|------------------------|

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: \$3,500 |
| Conferences / Seminars | | |
| Various | 2 commissioners to attend Florida League of Cities | \$4,000 |
| Various | 2 commissioners to attend Broward Days in Tallahassee | \$4,000 |
| | | Account Total: \$8,000 |
| Broward League of Cities - Annual Event | | |
| Broward League of Cities | Board of Directors Meeting | \$1,750 |
| Broward League of Cities | Sponsorship/Tickets for annual event | \$3,250 |
| | | Account Total: \$5,000 |
| Mayor / Commission Expense | | |
| Various | Miscellaneous expenses for Commission. | \$7,500 |
| | | Account Total: \$7,500 |

**Town of Hillsboro Beach
 FY 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 |
|-------------------------------|-----------------------|--------------------|
|-------------------------------|-----------------------|--------------------|

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 |

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RESOLUTION NO. 2025-38

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HILLSBORO BEACH, FLORIDA, ADOPTING A FINAL 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; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

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

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

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

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

Section 2. That the final budget of the Town of Hillsboro Beach, Florida, for the fiscal year beginning October 1, 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 final budget is attached hereto as Exhibit "A".

Section 3. The final budget shall be published in accordance with the publication and notice requirements set forth in Chapter 200, Florida Statutes. A public hearing has been held on the 15th day of September, 2025 for the purposes of adopting a final budget.

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

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

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

ADOPTED by the Town Commission of the Town of Hillsboro Beach, Florida this ___ day of September, 2025.

TOWN OF HILLSBORO BEACH, FLORIDA

Dawn Miller, Mayor

ATTEST:

Sherry D. Henderson, CMC

RESOLUTION NO. 2025-38
Final Budget Hearing
Record of Vote | Hillsboro Beach Town Commission

| | <u>YES</u> | <u>NO</u> |
|-------------------------------------|--------------------------|--------------------------|
| MAYOR DAWN MILLER | <input type="checkbox"/> | <input type="checkbox"/> |
| VICE MAYOR DAVID RAVANESI | <input type="checkbox"/> | <input type="checkbox"/> |
| COMMISSIONER VINNIE ANDREANO | <input type="checkbox"/> | <input type="checkbox"/> |
| COMMISSIONER JANE REISER | <input type="checkbox"/> | <input type="checkbox"/> |
| COMMISSIONER HEATHER BERMAN | <input type="checkbox"/> | <input type="checkbox"/> |

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

- A. Initially proposed tax levy \$6,726,434
- B. Less tax reductions due to Value Adjustment Board and other assessment changes \$ 113,286
- C. Actual property tax levy \$6,613,148

This year's proposed tax levy \$7,024,219

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

MONDAY, SEPTEMBER 15, 2025

5:01 PM

AT

TOWN HALL, 1210 HILLSBORO MILE

HILLSBORO BEACH, FL 33062

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

BUDGET SUMMARY

Town of Hillsboro Beach, Florida – Fiscal Year 2025/2026

THE PROPOSED OPERATING EXPENDITURES OF THE TOWN OF HILLSBORO BEACH ARE 11.3% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

Millage Per \$1000

| | |
|--------------|--------|
| General Fund | 3.5000 |
| Voted Debt | 0.000 |

| | General Fund | Special Revenue Fund | Debt Service | General Fund – CIP | Water Fund | Water Debt Service Fund | Water Fund – CIP | Total All Funds |
|--|---------------------|----------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|----------------------|
| CASH BALANCE BROUGHT FORWARD | - | - | - | - | - | - | - | - |
| ESTIMATED REVENUES: | | | | | | | | |
| Taxes: Millage per \$1000 | | | | | | | | |
| Ad Valorem Taxes | 3.5000 | \$ 6,778,371 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,778,371 |
| FPL Franchise | | 295,000 | - | - | - | - | - | 295,000 |
| Local Communications Tax | | 28,000 | - | - | - | - | - | 28,000 |
| Other Locally Levied Taxes | | 3,000 | 34,289 | - | - | - | - | 37,289 |
| Intergovernmental Revenues | | 223,173 | - | - | - | - | - | 223,173 |
| Charges for Services | | - | - | - | 1,456,720 | 347,632 | - | 1,804,325 |
| Fines & Forfeitures | | 1,050 | - | - | - | - | - | 1,050 |
| Miscellaneous | | 125,000 | - | - | 53,783 | - | 900,000 | 1,078,783 |
| Interest Income | | 295,100 | - | - | 80,000 | - | - | 375,100 |
| County Transportation Grant | | - | 78,844 | - | - | - | - | 78,844 |
| Marine Law Enforcement Grant | | - | 40,440 | - | - | - | - | 40,440 |
| Other Federal/State Grant Revenue | | - | - | 505,000 | - | - | - | 505,000 |
| Building / Planning & Zoning | | - | 665,000 | - | - | - | - | 665,000 |
| Loan Proceeds | | - | - | - | - | - | 650,000 | 1,275,000 |
| TOTAL SOURCES | 7,748,694 | 818,573 | - | 505,000 | 1,590,504 | 347,632 | 2,175,000 | 13,185,403 |
| Transfers In | 50,000 | 60,000 | 1,815,041 | 255,000 | - | 290,168 | 235,000 | 2,705,209 |
| Fund Balances/Reserves/Net Assets | 2,066,728 | 191,000 | - | 2,000,000 | 177,525 | 30,593 | - | 4,465,846 |
| TOTAL REVENUES, TRANSFERS & BALANCES | \$ 9,865,422 | \$ 1,069,573 | \$ 1,815,041 | \$ 2,760,000 | \$ 1,768,028 | \$ 668,393 | \$ 2,410,000 | \$ 20,365,458 |
| EXPENDITURES: | | | | | | | | |
| Commission | \$ 94,217 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 94,217 |
| Administrative | 968,511 | - | - | - | - | - | - | 968,511 |
| Police | 4,412,485 | - | - | - | - | - | - | 4,412,485 |
| Facility Services | 305,721 | - | - | - | - | - | - | 305,721 |
| Fire | 1,215,846 | - | - | - | - | - | - | 1,215,846 |
| Trash Collection | 469,492 | - | - | - | - | - | - | 469,492 |
| Beaches | 12,000 | - | - | 285,000 | - | - | - | 297,000 |
| Charitable Donations | 7,108 | - | - | - | - | - | - | 7,108 |
| Contingency | 250,000 | - | - | - | - | - | - | 250,000 |
| Transportation | - | 193,133 | - | - | - | - | - | 193,133 |
| Marine Law Enforcement Wages | - | 40,440 | - | - | - | - | - | 40,440 |
| Building/Planning & Zoning | - | 836,000 | - | - | - | - | - | 836,000 |
| Debt Services | - | - | 1,815,041 | - | - | 668,393 | - | 2,483,434 |
| Capital Projects | - | - | - | 2,475,000 | - | - | 2,410,000 | 4,885,000 |
| Water Utility | - | - | - | - | 1,192,860 | - | - | 1,192,860 |
| TOTAL EXPENDITURES | 7,735,381 | 1,069,573 | 1,815,041 | 2,760,000 | 1,192,860 | 668,393 | 2,410,000 | 16,987,450 |
| Transfers Out | 2,130,041 | - | - | - | 575,168 | - | - | 2,705,209 |
| Fund Balances/Reserves/Net Assets | - | - | - | - | - | - | - | - |
| TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES | \$ 9,865,422 | \$ 1,069,573 | \$ 1,815,041 | \$ 2,760,000 | \$ 1,768,028 | \$ 668,393 | \$ 2,410,000 | \$ 20,365,458 |