

HILLIARD TOWN COUNCIL MEETING

Hilliard Town Hall / Council Chambers
15859 West County Road 108
Post Office Box 249
Hilliard, FL 32046

TOWN COUNCIL MEMBERS

John P. Beasley, Mayor
Kenny Sims, Council President
Lee Pickett, Council Pro Tem
Joe Michaels, Councilman
Jared Wollitz, Councilman
Dallis Hunter, Councilman

ADMINISTRATIVE STAFF

Lisa Purvis, Town Clerk
Cory Hobbs, Public Works Director
Gabe Whittenburg, Parks & Rec Director
Lee Anne Wollitz, Land Use Administrator
TOWN ATTORNEY
Christian Waugh

AGENDA

MONDAY, SEPTEMBER 21, 2026, 6:00 PM

NOTICE TO PUBLIC

Anyone wishing to address the Town Council regarding any item on this agenda is requested to complete an agenda item sheet in advance and give it to the Town Clerk. The sheets are located next to the printed agendas in the back of the Council Chambers. Speakers are respectfully requested to limit their comments to three (3) minutes. A speaker's time may not be allocated to others.

PLEDGE OF CIVILITY

WE WILL BE RESPECTFUL OF ONE ANOTHER
EVEN WHEN WE DISAGREE.
WE WILL DIRECT ALL COMMENTS TO THE ISSUES.
WE WILL AVOID PERSONAL ATTACKS.
"Politeness costs so little." – ABRAHAM LINCOLN

CALL TO ORDER

PRAYER & PLEDGE OF ALLEGIANCE

ROLL CALL

PUBLIC HEARING

ITEM-1

Ordinance No 2026-06 – Setting the Town of Hilliard, Final Millage Rate for the Fiscal Year 2026-2027.

Mayor Beasley

Open Public Hearing
Call for Public Comments
Close Public Hearing on Ordinance No. 2026-06

TOWN COUNCIL ACTION

Town Council adoption Ordinance No. 2026-06, on Second & Final Reading.

ITEM-2

Ordinance No. 2026-07 – Setting the Town of Hilliard, Final Budget for the Fiscal Year 2026-2027.

Mayor Beasley

Open Public Hearing
Call for Public Comments

Close Public Hearing on Ordinance No. 2026-07

TOWN COUNCIL ACTION

Town Council adoption of Ordinance No. 2026-07, on Second & Final Reading.

SPECIAL MEETING

ITEM-3

Town Council to adopt Ordinance No. 2026-07, Setting the Town of Hilliard, Final Budget for the Fiscal Year 2026-2027. Adopting on Second & Final Reading.

Lisa Purvis, MMC – Town Clerk

ADDED ITEMS

ADDITIONAL COMMENTS

PUBLIC

MAYOR & TOWN COUNCIL

ADMINISTRATIVE STAFF

TOWN ATTORNEY

ADJOURNMENT

The Town may take action on any matter during this meeting, including items that are not set forth within this agenda.

TOWN COUNCIL MEETINGS

The Town Council meets the first and third Thursday of each month beginning at 7:00 p.m., unless otherwise scheduled. Meetings are held in the Town Hall Council Chambers located at 15859 West County Road 108. Video and audio recordings of the meetings are available in the Town Clerk's Office upon request.

PLANNING & ZONING BOARD MEETINGS

The Planning & Zoning Board meets the fourth Thursday of each month beginning at 7:00 p.m., unless otherwise scheduled. Meetings are held in the Town Hall Council Chambers located at 15859 West County Road 108. Video and audio recordings of the meetings are available in the Town Clerk's Office upon request.

MINUTES & TRANSCRIPTS

Minutes of the Town Council meetings can be obtained from the Town Clerk's Office. The Meetings are usually recorded but are not transcribed verbatim for the minutes. Persons requiring a verbatim transcript may make arrangements with the Town Clerk to duplicate the recordings, if available, or arrange to have a court reporter present at the meeting. The cost of duplication and/or court reporter will be at the expense of the requesting party.

TOWN WEBSITE & YOUTUBE MEETING VIDEO

The Town's Website can be access at www.townofhilliard.com.

Live & recorded videos can be accessed at www.youtube.com search - Town of Hilliard, FL.

ADA NOTICE

In accordance with Section 286.26, Florida Statutes, persons with disabilities needing special accommodations to participate in this meeting should contact the Town Clerk's Office at (904) 845-3555 at least seventy-two hours in advance to request such accommodations.

APPEALS

Pursuant to the requirements of Section 286.0105, Florida Statutes, the following notification is given: If a person decides to appeal any decision made by the Council with respect to any matter considered at such meeting, he or she may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based.

PUBLIC PARTICIPATION

Pursuant to Section 286.0114, Florida Statutes, effective October 1, 2013, the public is invited to speak on any "proposition" before a board, commission, council, or appointed committee takes official action regardless of whether the issue is on the Agenda. Certain exemptions for emergencies, ministerial acts, etc. apply. This public participation does not affect the right of a person to be heard as otherwise provided by law.

EXPARTE COMMUNICATIONS

Oral or written exchanges (sometimes referred to as lobbying or information gathering) between a Council Member and others, including staff, where there is a substantive discussion regarding a quasi-judicial decision by the Town Council. The exchanges must be disclosed by the Town Council so the public may respond to such exchanges before a vote is taken.

2026 HOLIDAYS

TOWN HALL OFFICES CLOSED

1. Martin Luther King, Jr. Day	Monday, January 19, 2026
2. Memorial Day	Monday, May 25, 2026
3. Independence Day	Friday, July 3, 2026
4. Labor Day	Monday, September 7, 2026
5. Veterans Day	Wednesday, November 11, 2026
6. Thanksgiving Day	Thursday, November 26, 2026
7. Friday after Thanksgiving Day	Friday, November 28, 2026
8. Christmas Eve	Thursday, December 24, 2026
9. Christmas Day	Friday, December 25, 2026
10. New Year's Eve	Thursday, December 31, 2026
11. New Year's Day	Friday, January 1, 2027



AGENDA ITEM REPORT

TOWN OF HILLIARD, FLORIDA

TO: Town Council Public Hearing & Special Meeting Meeting Date: Sept 21, 2026

FROM: ***Lisa Purvis, MMC – Town Clerk***

SUBJECT: Town Council to adopt Ordinance No. 2026-06, Setting the Town of Hilliard, Millage Rate for the Fiscal Year 2026-2027. Adopting on Second and Final Reading.

BACKGROUND:

Final Millage Rate for the Fiscal Year 2026-2027 at 3.5000 Mills. Total taxes to be levied in the amount of \$750,478.

FINANCIAL IMPACT:

Advertising Costs.

RECOMMENDATION:

Town Council adoption of Ordinance No. 2026-06, setting the Town's Millage Rate for the Fiscal Year 2026-2027. Adopting on Second and Final Reading.

ORDINANCE NO. 2026-06

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF HILLIARD, FLORIDA, A MUNICIPAL CORPORATION CONCERNING THE AD VALOREM TAX MILLAGE RATE FOR THE 2026-2027 YEAR FOR THE TOWN OF HILLIARD, FLORIDA; ADVISING THE NASSAU COUNTY PROPERTY APPRAISER OF THE “ROLLED BACK RATE” AND OF THE FINAL ADOPTED MILLAGE RATE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 200.065, Florida Statutes requires that the Town Council ascertain the “rolled back rate” of millage and propose a millage rate which is necessary to fund the tentative budget for the Town for the 2026-2027 fiscal year; and

WHEREAS, the Nassau County Property Appraiser has certified to the Town Council the preliminary taxable value for the real and personal property situated within the taxing jurisdiction of the Town, which certification was provided on June 26, 2026; and

WHEREAS, Section 200.065, Florida Statutes further requires that the Town Council advise the Property Appraiser of the “rolled back rate”, the final adopted millage rate and public hearing on the rate and the budget within seventy-five (75) days of the certification by the Property Appraiser,

NOW THEREFORE BE IT ORDAINED, by the Hilliard Town Council that this ordinance be passed to include the following:

Section 1. The Nassau County Property Appraiser has duly certified to the Town Council that the preliminary taxable value for the real and personal property in the Town of Hilliard is \$209,532,346. Based upon the above certified taxable values, the Town Council has computed the “rolled back rate”, of millage under Section 200.065 (1), Florida Statutes, at 3.3168 mills.

Section 2. The Town Council has adopted a budget for the Town of Hilliard for the 2026-2027 fiscal year, and a levy of ad valorem taxes sufficient to raise gross receipts of \$750,478, or budgeted receipts of \$750,478. Based upon the certified taxable value stated in Section 1 and upon the budget adopted by the Town Council and as may be amended by the Town Council, the Town Council hereby levies ad valorem taxes upon all taxable real and personal property for the 2026-2027, tax year at the rate of 3.5000 mills, which is a 5.52% increase over the roll back rate of 3.3168 mills.

Section 3. This Ordinance shall become effective this _____ day of _____, _____ A.D.

TOWN OF HILLIARD

Kenneth A. Sims
Council President

ATTEST:

Lisa Purvis
Town Clerk

APPROVED:

John P. Beasley
Mayor

First Public Hearing:	September 3, 2026
First Reading:	September 3, 2026
Publication Date:	September 16, 2026
Final Public Hearing:	September 21, 2026
Second/Final Reading:	September 21, 2026



CERTIFICATION OF TAXABLE VALUE

ITEM-1

Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2026	County : Nassau
Principal Authority : Town of Hilliard	Taxing Authority : Town of Hilliard - Operating

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	197,931,109	(1)
2.	Current year taxable value of personal property for operating purposes	\$	14,485,129	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	2,005,924	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	214,422,162	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	5,069,816	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	209,352,346	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	198,391,361	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☐ YES ☒ NO	Number 0	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	☐ YES ☒ NO	Number 0	(9)
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser: Electronically Certified by Property Appraiser		Date : 6/26/2026 2:29:59 PM	

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.				
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>		3.5000 per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	694,370	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	-0-	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	694,370	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	-0-	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	209,352,346	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		3.3168 per \$1000	(16)
17.	Current year proposed operating millage rate		3.5000 per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	750,478	(18)

19.	TYPE of principal authority (check one)	☐ County	☐ Independent Special District	(19)
		☒ Municipality	☐ Water Management District	
20.	Applicable taxing authority (check one)	☒ Principal Authority	☐ Dependent Special District	(20)
		☐ MSTU	☐ Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	☐ Yes	☒ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs**STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$	694,370	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		3.3168 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	711,195	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$	750,478	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		3.5000 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		5.52 %	(27)

First public budget hearing		Date : 9/3/2026	Time : 7:00 PM EST	Place : 15859 West CR 108 - Council Chambers Hilliard 32046
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :			Date :
	Electronically Certified by Principal Taxing Authority			7/20/2026 12:47:28 PM
	Title :		Contact Name and Contact Title :	
	Lisa Purvis - Town Clerk		Lisa Purvis - Town Clerk	
	Mailing Address : Post Office Box 249,		Physical Address : 15859 West Circle 108, Hilliard Florida 32046	
City, State, Zip : Hilliard Florida 32046		Phone Number : (904) 845-3555		Fax Number :

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

“Principal Authority” is a county, municipality, or independent special district (including water management districts).

“Taxing Authority” is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check “Yes” if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check “Yes” if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. “Dependent special district” (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

“Independent special district” (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

“Non-voted millage” is any millage not defined as a “voted millage” in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.



MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

Year: 2026		County: Nassau		
Principal Authority Name: Town of Hilliard		Taxing Authority Name: Town of Hilliard - Operating		
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	☐ Yes	☒ No	(1)
IF YES,  STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.				
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	3.3168	per \$1,000	(2)
Calculate maximum millage levy				
3.	Majority vote maximum millage rate allowed <i>(Enter rolled-back rate from line 2)</i>	3.3168	per \$1,000	(3)
4.	Two-thirds vote maximum millage rate allowed <i>(Multiply Line 3 by 1.10)</i>	3.6485	per \$1,000	(4)
5.	Current year proposed millage rate (See page 3 for Instructions)	3.5000	per \$1,000	(5)
6.	Minimum vote required to levy proposed millage: (Check one)			(6)
☐	a. Majority vote of the governing body: Check here if Line 5 is less than or equal to Line 3. The maximum millage rate is equal to the rolled-back rate. <i>Enter Line 3 on Line 7.</i>			
☒	b. Two-thirds vote of governing body: Check here if Line 5 is less than or equal to Line 4, but greater than Line 3. The maximum millage rate is equal to proposed rate. <i>Enter Line 5 on Line 7.</i>			
☐	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 5 is greater than Line 4. The maximum millage rate is equal to the proposed rate. <i>Enter Line 5 on Line 7.</i>			
☐	d. Referendum: The maximum millage rate is equal to the proposed rate. <i>Enter Line 5 on Line 7.</i>			
7.	The selection on Line 6 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 6)</i>	3.5000	per \$1,000	(7)
8.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 214,422,162		(8)
9.	Current year proposed taxes <i>(Line 5 multiplied by Line 8, divided by 1,000)</i>	\$ 750,478		(9)
10.	Total taxes levied at the maximum millage rate <i>(Line 7 multiplied by Line 8, divided by 1,000)</i>	\$ 750,478		(10)
DEPENDENT SPECIAL DISTRICTS AND MUNICIPAL SERVICE TAXING UNITS (MSTUs)			STOP HERE. SIGN AND SUBMIT.	
11.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 9 from each district's Form DR-420MM-P)</i>	\$ 0		(11)
12.	Total current year proposed taxes <i>(Line 9 plus Line 11)</i>	\$ 750,478		(12)
Total Maximum Taxes				
13.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 10 from each district's Form DR-420MM-P)</i>	\$ 0		(13)
14.	Total taxes at maximum millage rate <i>(Line 10 plus line 13)</i>	\$ 750,478		(14)
Total Maximum Versus Total Taxes Levied				
15.	Are total current year proposed taxes on Line 12 equal to or less than total taxes at the maximum millage rate on Line 14? (Check one)	☒ YES	☐ NO	(15)

S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Town of Hilliard - Operating				
	Signature of Chief Administrative Officer : Electronically Certified by Principal Taxing Authority			Date : 7/20/2026 12:47:28 PM	
	Title: Lisa Purvis - Town Clerk		Contact Name and Contact Title: Lisa Purvis - Town Clerk		
	Mailing Address: Post Office Box 249,		Physical Address: 15859 West Circle 108, Hilliard Florida 32046		
City, State, Zip: Hilliard Florida 32046		Phone Number: (904) 845-3555		Fax Number:	

Complete, certify and submit this Form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with a completed Form DR-420, Certification of Taxable Value.

Submit the forms electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at <https://eportal.oasys.floridarevenue.com/>.

All TRIM forms for taxing authorities are available at:
floridarevenue.com/property/forms

MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE INSTRUCTIONS

DR-420MM-P

Page **ITEM-1**
Provisional

General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form provides for the calculation of the maximum tax levy for the current year allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

Form DR-420MM-P shows the preliminary maximum millages and taxes levied based on the proposed adoption vote. Each taxing authority must complete, sign, and submit this DR-420MM-P and DR-420, *Certification of Taxable Value* to the property appraiser.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority must file Form DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*, with Form DR-487, *Certification of Compliance*, with the Department of Revenue.

Line Instructions

Lines 3 and 4

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 5

Rate cannot exceed the statutory rate of the principal taxing authority.

Line 6

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 7

Enter the millage rate indicated by the box checked in Line 6. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the rolled-back rate. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 7, rather than the maximum rate, so that the comparisons on Lines 11 through 15 are accurate.

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available at floridarevenue.com/property/forms.

Form

DR-420
DR-420MM
DR-487

Form Title

Certification of Taxable Value
Maximum Millage Levy
Calculation - Final Disclosure
Certification of Compliance



AGENDA ITEM REPORT

TOWN OF HILLIARD, FLORIDA

TO: Town Council Public Hearing & Special Meeting Meeting Date: Sept 21, 2026

FROM: ***Lisa Purvis, MMC – Town Clerk***

SUBJECT: Town Council to adopt Ordinance No. 2026-07, Setting the Town of Hilliard, Final Budget for the Fiscal Year 2026-2027. Adopting on Second & Final Reading.

BACKGROUND:

Final Budget for the Fiscal Year 2026-2027, total operating \$5,805,762 which is 3.9% higher than the Fiscal Year 2025-2026. The total budget including grants/reimbursements and transfers is \$20,805,749.

FINANCIAL IMPACT:

Advertising Costs.

RECOMMENDATION:

Town Council adoption of Ordinance No. 2026-07, Setting the Town of Hilliard, Final Budget for Fiscal Year 2026-2027. Adopting on Second and Final Reading.

ORDINANCE NO. 2026-07**BUDGET FISCAL YEAR 2026-2027**

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF HILLIARD, FLORIDA, A MUNICIPAL CORPORATION ESTIMATING INCOME, APPROPRIATING FUNDS AND ADOPTING A BUDGET FOR THE 2026-2027 FISCAL YEAR FOR THE TOWN OF HILLIARD; PROVIDING AN EFFECTIVE DATE.

NOW THEREFORE BE IT ORDAINED, by the Hilliard Town Council that the following is established as the Budget for the said Town for the fiscal year 2026-2027 (October 1, 2026, through September 30, 2027), and is established as the estimated projected income and the appropriation of funds for said fiscal year.

Adopted this _____ day of _____, _____ by the Hilliard Town Council, Hilliard, Florida.

TOWN OF HILLIARD

Kenneth A. Sims
Council President

ATTEST:

Lisa Purvis
Town Clerk

APPROVED:

John P. Beasley
Mayor

First Public Hearing:	September 3, 2026
First Reading:	September 3, 2026
Publication Date:	September 16, 2026
Final Public Hearing:	September 21, 2026
Second/Final Reading:	September 21, 2026

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF HILLIARD ARE 3.9% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECT FUND	ENTERPRISE FUND	TOTAL BUDGET
Totals					
Cash Carried Forward	\$25,021	\$192,936	\$57,700		\$275,657
Ad Valorem Taxes 3.5000	\$750,478				\$750,478
Sales and Use Taxes	\$142,000	\$157,064			\$299,064
Charges for Services	\$486,940			\$1,884,444	\$2,371,384
State Shared Revenue	\$569,170		\$602,259		\$1,171,429
Licenses & Permits	\$207,700				\$207,700
Fees & Penalties	\$500			\$191,750	\$192,250
Franchise Fees	\$250,000				\$250,000
Interest Earned / Other	\$172,100		\$25,000	\$90,700	\$287,800

TOTAL ESTIMATED REVENUE	\$2,603,909	\$350,000	\$684,959	\$2,166,894	\$5,805,762
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Totals

Grants / Reimbursements	\$7,996,800			\$4,875,335	\$12,872,135
Transfers In	\$1,688,893			\$438,959	\$2,127,852

TOTAL ESTIMATED REVENUES AND FUND TRANSFERS	\$12,289,602	\$350,000	\$684,959	\$7,481,188	\$20,805,749
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ESTIMATED EXPENSES	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECT FUND	ENTERPRISE FUND	TOTAL BUDGET
Totals					
General Government	\$1,052,264				\$1,052,264
Public Safety	\$146,610				\$146,610
Physical Environment				\$7,406,188	\$7,406,188
Transportation	\$3,160,832				\$3,160,832
Debt Services					\$0
Human Services	\$16,000				\$16,000
Culture / Recreation	\$6,794,004				\$6,794,004

TOTAL ESTIMATED EXPENSES	\$11,169,709	\$0	\$0	\$7,406,188	\$18,575,897
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Totals

Reserves				\$75,000	\$75,000
Transfers Out	\$1,119,893	\$350,000	\$684,959		\$2,154,852

TOTAL APPROPRIATED EXPENSES, FUND TRANSFERS & RESERVES	\$12,289,602	\$350,000	\$684,959	\$7,481,188	\$20,805,749
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THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

001 - General Fund			
Revenues	General	Expenditures	General
001-01-369901	CASH CARRY FORWARD	001-01-51111	EXECUTIVE SALARIES
001-01-311000	AD VALOREM TAXES	001-01-51121	FICA TAXES
001-01-314100	UTILITY SERVICE TAX - ELECTRIC	001-01-51122	RETIREMENT CONTRIBUTIONS
001-01-314300	UTILITY SERVICE TAX - WATER	001-01-51212	REGULAR SALARIES & WAGE
001-01-314800	UTILITY SERVICE TAX - PROPANE	001-01-51221	FICA TAXES
001-01-315000	COMMUNICATION SERVICE TAX	001-01-51222	RETIREMENT CONTRIBUTIONS
001-01-316000	BUSINESS TAX RECEIPTS	001-01-51223	LIFE & HEALTH INSURANCE
001-01-316002	PEN & INT - BUSINESS TAX RECEIPTS	001-01-51312	REGULAR SALARIES & WAGE
001-01-323100	FRANCHISE FEES - ELECTRIC	001-01-51313	PART TIME SALARIES & WAGES
001-01-331500	FEMA REIMBURSEMENT - GENERAL	001-01-51314	OVERTIME
001-01-334100	GRANT - COMMUNITY PLANNER	001-01-51321	FICA TAXES
001-01-335120	STATE REVENUE SHARING	001-01-51322	RETIREMENT CONTRIBUTIONS
001-01-335140	MOBILE HOME LICENSES	001-01-51323	LIFE & HEALTH INSURANCE
001-01-335150	ALCOHOLIC BEVERAGE LICENSE	001-01-51324	WORKER'S COMPENSATION
001-01-335180	LOCAL HALF CENT SALE TAX	001-01-51331	PROFESSIONAL SERVICES
001-01-337700	NASSAU COUNTY - GENERAL	001-01-51332	ACCOUNTING & AUDITING
001-01-341300	EDUCATIONAL ADMINISTRATIVE	001-01-51334	CLEANING CONTRACT
001-01-341900	ELECTION QUALIFYING FEE	001-01-51340	TRAVEL & EDUCATION
001-01-341902	FAX	001-01-51341	COMMUNICATIONS & FREIGHT
001-01-341903	COPIES	001-01-51343	UTILITY SERVICES
001-01-342500	FIRE INSPECTIONS	001-01-51344	RENTALS & LEASES
001-01-351500	FINES & FORFEITURES - TRAFFIC	001-01-51345	INSURANCE
001-01-361100	INTEREST INCOME SBA	001-01-51346	REPAIRS & MAINTENANCE
001-01-361101	INTEREST INCOME CKG	001-01-51348	PROMOTIONAL ACT-PUBLIC NOTICE
001-01-363290	EDUCATION IMPACT FEES	001-01-51349	OTHER CURRENT OBLIGATIONS
001-01-365000	SURPLUS MATERIALS - GENERAL	001-01-51351	OFFICE SUPPLIES
001-01-366000	HILLIARD DONATIONS	001-01-51352	OPERATING SUPPLIES
001-01-369001	NSF FEES - GENERAL	001-01-51354	BOOKS, SUBSCRIP & PUBLICATIONS
001-01-369900	MISCELLANEOUS REVENUE - GENERAL	001-01-51360	CAPITAL IMPROVEMENTS
001-01-381001	INTERFUND TRANS SALES TAX	001-01-51361	LAND
001-01-381002	INTERFUND TRANS SPECIAL REVENUE	001-01-51362	BUILDINGS
001-01-381003	INTERFUND TRANS DEBT SERVICE	001-01-51363	INFRASTRUCTURE
Total	GENERAL	001-01-51364	MACHINERY & EQUIPMENT
		001-01-51365	WORK IN PROGRESS (WIP)
		001-01-51366	DOCUMENTS & MATERIALS
		001-01-51398	BUILDING PERMIT SURCHARGE
		001-01-51399	BANK SERVICE CHARGES
		001-01-52231	FIRE MARSHALL CONTRACT
		001-01-56481	AID TO GOVERNMENT AGENCY
		001-01-56482	AID TO PRIVATE ORGANIZATION
		001-01-57449	SPECIAL EVENTS
		001-01-59099	RESERVE
		001-01-58101	TRANSFERS TO BLDG/ZONE
		001-01-58102	TRANSFERS TO STREETS
		001-01-58103	TRANSFERS TO RECREATION
		001-01-58103	TRANSFERS TO RECREATION
		001-01-58104	TRANSFERS TO FIRE
		001-01-58106	TRANSFERS TO WATER & SEWER
		001-01-58191	TRANSFER TO DEBT SERVICE
		001-01-58192	TRANSFER TO SALES TAX
		Total	GENERAL

<u>Revenues</u>	<u>Building & Zoning</u>	
001-02-322000	BUILDING PERMITS	\$100,000
001-02-329000	ZONING REVENUE	\$60,000
001-02-329001	MOVE-ON PERMIT	\$1,500
001-02-329002	RADON	\$2,200
001-02-329003	BUSINESS LICENSE INSPECT	\$500
001-02-329004	MOBILE HOME INSPECTS	\$500
001-02-331500	FEMA REIMBURSEMENT - GENERAL	\$0
001-02-334100	GRANT - COMMUNITY PLANNER	\$0
001-02-329005	VIOLATION OF LOCAL ORDINANCES CE	\$500
001-02-365000	SURPLUS MATERIALS - BLDG/ZONE	\$0
001-02-369001	NSF FEES - BLDG / ZONE	\$0
001-02-369900	MISCELLANEOUS REVENUE - BLDG/ZON	\$500
001-02-369903	MISCELLANEOUS REVENUE - DEV INV	\$2,000
001-02-381000	INTERFUND TRANS GEN FUND	\$150,747
001-02-381001	INTERFUND TRANS SALES TAX	\$12,000
Total	BUILDING & ZONING	\$330,447

<u>Expenditures</u>	<u>Building & Zoning</u>	
001-02-51513	LAND USE & ZONING BOARD	
001-02-52412	REGULAR SALARIES & WAGE	\$107,785
001-02-52413	PART TIME SALARIES & WAGES	\$28,548
001-02-52414	OVERTIME	\$500
001-02-52421	FICA TAXES	\$10,468
001-02-52422	RETIREMENT CONTRIBUTIONS	\$18,596
001-02-52423	LIFE & HEALTH INSURANCE	\$35,591
001-02-52424	WORKER'S COMPENSATION	\$5,800
001-02-52431	PROFESSIONAL SERVICES	\$2,500
001-02-52434	CLEANING CONTRACT	\$3,600
001-02-52440	TRAVEL & EDUCATION	\$3,500
001-02-52441	COMMUNICATIONS & FREIGHT	\$5,000
001-02-52443	UTILITY SERVICES	\$3,800
001-02-52444	RENTALS & LEASES	\$0
001-02-52445	INSURANCE	\$26,000
001-02-52446	REPAIRS & MAINTENANCE	\$2,500
001-02-52448	PROMOTIONAL ACT-PUBLIC NOTICE	\$2,000
001-02-52449	OTHER CURRENT OBLIGATIONS	\$0
001-02-52452	OPERATING SUPPLIES	\$3,200
001-02-52454	BOOKS, SUBSCRIP & PUBLICATIONS	\$3,000
001-02-52460	CAPITAL IMPROVEMENTS	\$0
001-02-52461	LAND	\$0
001-02-52462	BUILDINGS	\$12,000
001-02-52463	INFRASTRUCTURE	\$0
001-02-52464	MACHINERY & EQUIPMENT	\$0
001-02-52465	WORK IN PROGRESS (WIP)	\$0
001-02-52466	DOCUMENTS & MATERIALS	\$0
001-02-52498	BUILDING PERMIT SURCHARGE	\$10,000
001-01-52431	BUILDING INSPECTOR	\$36,060
001-02-52961	CODE ENFORCEMENT CONTINGY	\$1,000
Total	BUILDING & ZONING	\$330,447

<u>Revenues</u>	<u>Streets / Transportation</u>	
001-03-331500	FEMA REIMBURSEMENTS - STREETS	\$0
001-03-335420	GAS TAX - STATE	\$1,000
001-03-337700	NASSAU COUNTY - STREETS	\$0
001-03-349000	CULVERT PERMITS - STREETS	\$15,000
001-03-365000	SURPLUS MATERIALS - STREETS	\$0
001-03-369900	MISCELLANEOUS REVENUE - STREETS	\$15,000
001-03-334420	STATE GRANT - FDOT ROW	\$285,000
001-03-334430	STATE GRANT - FL RES PLANNING	\$0
001-03-381000	INTERFUND TRANS GEN FUND	\$484,832
001-03-381001	INTERFUND TRANS SALES TAX	\$218,000
001-03-381002	INTERFUND TRANS SPECIAL REVENUE	\$350,000
Total	STREETS/TRANSPORTATION	\$1,368,832

<u>Expenditures</u>	<u>Streets / Transportation</u>	
001-03-54112	REGULAR SALARIES & WAGES	\$304,055
001-03-54113	PART TIME SALARIES & WAGES	\$0
001-03-54114	OVERTIME	\$10,000
001-03-54121	FICA TAXES	\$24,025
001-03-54122	RETIREMENT CONTRIBUTIONS	\$42,680
001-03-54123	LIFE & HEALTH INSURANCE	\$106,772
001-03-54124	WORKER'S COMPENSATION	\$5,800
001-03-54131	PROFESSIONAL SERVICES	\$1,000
001-03-54140	TRAVEL & EDUCATION	\$1,000
001-03-54141	COMMUNICATIONS & FREIGHT	\$4,000
001-03-54143	UTILITY SERVICES	\$53,000
001-03-54144	RENTALS AND LEASES	\$5,000
001-03-54145	INSURANCE	\$28,000
001-03-54146	REPAIRS & MAINTENANCE	\$130,000
001-03-54148	PROMOTIONAL ACT-PUBLIC NOTICE	\$500
001-03-54149	OTHER CURRENT OBLIGATIONS	\$0
001-03-54152	OPERATING SUPPLIES	\$60,000
001-03-54153	ROAD MATERIALS & SUPPLIES	\$80,000
001-03-54160	CAPITAL IMPROVEMENTS	\$0
001-03-54162	BUILDING	\$0
001-03-54163	INFRASTRUCTURE	\$310,000
001-03-54164	MACHINERY & EQUIPMENT	\$193,000
001-03-56231	ANIMAL CONTROL	\$0
001-03-56252	OPERATING SUPP-MOSQUITO	\$10,000
001-03-58191	TRANSFER TO DEBT SERVICE	\$0
Total	STREETS/TRANSPORTATION	\$1,368,832

Revenues	Parks & Recreation		Expenditures	Parks & Recreation	ITEM-2
001-04-331500	FEMA REIMBURSEMENTS - REC	\$0	001-04-56482	AID TO PRIVATE ORGANIZATION	
001-04-331502	GRANTS DEP FRDAP - RECREATION	\$0	001-04-57212	REGULAR SALARIES & WAGES - FT	\$271,493
001-04-331503	MISC GRANTS - RECREATION	\$0	001-04-57212	REGULAR SALARIES & WAGES - PT	\$98,280
001-04-334300	GRANTS FDEM - HURRICANE SHELTER	\$5,890,200	001-04-57213	TEMPORARY WAGES	\$60,000
001-04-334800	GRANTS DEP FRDAP - RECREATION	\$0	001-04-57214	OVERTIME	\$2,000
001-04-337000	NASSAU COUNTY - RECREATION	\$50,000	001-04-57221	FICA TAXES	\$33,031
001-04-347200	PARKS & RECREATION - SPORT	\$0	001-04-57222	RETIREMENT CONTRIBUTIONS	\$50,524
001-04-347201	P&R - SOCCER	\$12,230	001-04-57223	LIFE & HEALTH INSURANCE	\$88,976
001-04-347202	P&R - BASKETBALL	\$33,600	001-04-57224	WORKER'S COMPENSATION	\$7,000
001-04-347203	P&R - FLAG FOOTBALL	\$9,520	001-04-57231	PROFESSIONAL SERVICES	\$500
001-04-347204	P&R - SOFTBALL	\$0	001-04-57234	OTHER SERVICES	\$0
001-04-347205	P&R - GYMNASTICS	\$10,000	001-04-57240	TRAVEL & EDUCATION	\$1,000
001-04-347206	P&R - MARTIAL ARTS	\$0	001-04-57241	COMMUNICATIONS & FREIGHT	\$2,000
001-04-347207	P&R - CONCESSIONS	\$3,300	001-04-57243	UTILITY SERVICES	\$38,500
001-04-347208	P&R - VOLLEYBALL	\$9,520	001-04-57244	RENTALS & LEASES	\$3,500
001-04-347209	P&R - SWIM TEAM	\$500	001-04-57245	INSURANCE	\$33,000
001-04-347210	P&R - TENNIS	\$0	001-04-57246	REPAIRS & MAINTENANCE	\$30,000
001-04-347211	P&R - TRACK	\$0	001-04-57248	PROMOTIONAL ACT-PUBLIC NOTICE	\$1,000
001-04-347400	SPECIAL EVENTS & DONATIONS	\$8,000	001-04-57249	OTHER CURRENT OBLIGATION	\$0
001-04-347401	EVENTS - TOWN CLEAN UP	\$1,000	001-04-57251	OFFICE SUPPLIES	\$0
001-04-347402	EVENTS - CAR SHOW	\$0	001-04-57252	OPERATING SUPPLIES	\$90,000
001-04-347403	EVENTS - FIREWORKS DISPLAY	\$1,000	001-04-57254	BOOKS, SUBSCRIP & PUBLICATIONS	\$0
001-04-347404	EVENTS - HILLIARD HARVEST FESTIVAL	\$2,500	001-04-57260	CAITAL IMPROVEMENTS	\$0
001-04-347405	EVENTS - VETERANS DAY	\$500	001-04-57261	LAND	\$0
001-04-347406	EVENTS - PARADE OF TREES	\$2,000	001-04-57262	BUILDINGS	\$5,890,200
001-04-347407	EVENTS - CHRISTMAS MARKET & TREE LIGHTING	\$1,500	001-04-57263	INFRASTRUCTURE	\$50,000
001-04-347408	EVENTS - GOLF CART PARADES	\$150	001-04-57264	MACHINERY & EQUIPMENT	\$0
001-04-347409	EVENTS - MISC EVENTS & DONATIONS	\$25,000	001-04-57265	WORK IN PROGRESS (WIP)	\$0
001-04-347410	PARKS & RECREATION - EVENT	\$0	001-04-57299	BANK SERVICE CHARGE	\$5,000
001-04-347411	P&R - KIDZ SQUAD	\$84,000	001-04-57449	SPECIAL EVENTS	\$30,000
001-04-347412	P&R - SUMMER CAMP	\$44,800	Total	PARKS & RECREATION	\$6,794,004
001-04-347413	P&R - SWIM LESSONS	\$8,400			
001-04-347414	P&R - BASKETBALL CAMP	\$3,360			
001-04-347415	P&R - FOOTBALL CAMP	\$2,200			
001-04-347416	P&R - VOLLEYBALL CAMP	\$0			
001-04-347500	PARKS & RECREATION - MEMBERS	\$0			
001-04-347501	P&R - MONTHLY CHILD WATCH	\$0			
001-04-347502	P&R - DRAFT MEMBERS	\$132,000			
001-04-347503	P&R - SEMI MEMBERS	\$8,250			
001-04-347504	P&R - ANNUAL MEMBERS	\$4,400			
001-04-347505	P&R - DAILY MEMBERS	\$2,200			
001-04-347506	P&R - HEALTHWAY FITNESS PRIME	\$1,100			
001-04-347507	P&R - HEALTHWAY SILVER SNEAKERS	\$3,300			
001-04-347508	P&R - POOL MEMBERS	\$8,800			
001-04-347550	P&R - OPTUM MEMBERS	\$550			
001-04-347551	P&R - ALL INCLUSIVE MEMBERS	\$3,300			
001-04-347509	P&R - GROUP MEMBERS	\$2,750			
001-04-347510	PARKS & RECREATION - RENTAL	\$0			
001-04-347511	P&R - POOL & SPLASH RENTAL	\$6,600			
001-04-347512	P&R - SPLASH PAD RENTAL	\$0			
001-04-347513	P&R - LIFEGUARD(S) RENTAL	\$0			
001-04-347514	P&R - GYM RENTAL	\$550			
001-04-347515	P&R - BALL PARK RENTAL	\$275			
001-04-347516	P&R - BUCK LG PAVILION RENTAL	\$440			
001-04-347517	P&R - BUCK SM PAVILION RENTAL	\$220			
001-04-347518	P&R - OXFORD PICNIC AREA	\$275			
001-04-347900	P&R - CREDIT CARD FEE	\$5,000			
001-04-362002	LEASE - NEXTEL TOWER	\$18,000			
001-04-365000	SURPLUS MATERIALS - RECREATION	\$150			
001-04-369900	MISCELLANEOUS REVENUE - REC	\$20,000			
001-04-381000	INTERFUND TRANS GEN FUND	\$0			
001-04-381000	INTERFUND TRANS GEN FUND	\$372,564			
001-04-381001	INTERFUND TRANS SALES TAX	\$0			
Total	PARKS & RECREATION	\$6,794,004			

<u>Revenues</u>	<u>Fire</u>	
001-05-331500	FEMA REIMBURSEMENTS - FIRE	\$0
001-05-334200	GRANTS FORESTRY 50/50 - FIRE	\$0
001-05-337700	NASSAU COUNTY - FIRE	\$0
001-05-342200	FIRE PROTECTION SERVICES - NC	\$0
001-05-365000	SURPLUS MATERIALS - FIRE	\$0
001-05-369900	HVFD DONATIONS	\$1,200
001-05-369900	MISCELLANEOUS REVENUE - FIRE	\$100
001-05-381000	INTERFUND TRANS GEN FUND	\$84,750
001-05-381001	INTERFUND TRANS SALES TAX	\$16,000
Total	FIRE	\$102,050

<u>Revenues</u>	<u>Airpark / Transportation</u>	
001-08-331410	GRANTS FAA - AIRPARK	\$270,000
001-08-331500	FEMA REIMBURSEMENT - AIRPARK	\$0
001-08-334410	GRANTS DOT - AIRPARK	\$1,501,600
001-08-337700	NASSAU COUNTY - AIRPARK	\$0
001-08-344100	HILLIARD AVIATION - AIRPARK	\$57,400
001-08-365000	SURPLUS MATERIALS - AIRPARK	\$0
001-08-369900	MISCELLANEOUS REVENUE - AIRPARK	\$0
001-08-381000	INTERFUND TRANS GEN FUND	\$0
001-08-381001	INTERFUND TRANS SALES TAX	\$0
Total	AIRPARK/TRANSPORTATION	\$1,829,000

TOTAL REVENUES	\$12,289,602	TOTAL EXPENDITURES	\$12,289,602
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<u>Expenditures</u>	<u>Fire</u>	ITEM-2
001-05-52224	WORKER'S COMPENSATION	
001-05-52240	REIMBURSEMENT EXPENSE	\$4,250
001-05-52241	COMMUNICATIONS & FREIGHT	\$2,500
001-05-52243	UTILITIY SERVICE	\$2,500
001-05-52244	RENTALS & LEASES	\$0
001-05-52245	INSURANCE	\$28,000
001-05-52246	REPAIRS & MAINTENANCE	\$25,000
001-05-52251	OFFICE SUPPLIES	\$0
001-05-52252	OPERATING SUPPLIES	\$15,000
001-05-52254	BOOKS, SUBSCRIP & PUBLICATIONS	\$3,000
001-05-52262	BUILDING	\$0
001-05-52264	MACHINERY & EQUIPMENT	\$16,000
Total	FIRE	\$102,050

<u>Expenditures</u>	<u>Airpark / Transportation</u>	
001-08-54241	COMMUNICATIONS & FREIGHT	\$0
001-08-54248	PROMOTIONAL ACTIVITIES	\$0
001-08-54252	OPERATING SUPPLIES	\$0
001-08-54261	LAND	\$0
001-08-54262	BUILDINGS	\$300,000
001-08-54263	INFRASTRUCTURE	\$1,202,000
001-08-54264	MACHINERY & EQUIPMENT	\$0
001-08-54265	WORK IN PROGRESS (WIP)	\$0
001-08-54266	DOCUMENTS & MATERIALS	\$300,000
001-08-58105	TRANSER TO AIRPARK	\$0
001-08-58192	TRANSFER TO SALES TAX	\$27,000
Total	AIRPARK/TRANSPORTATION	\$1,829,000

101 - Special Revenue					
Revenues		Excise Tax	Expenditures		Excise Tax
101-00-369001	CASH CARRY FORWARD	\$192,936			
101-07-312410	LOCAL OPTION GAS TAX - NEW 5 CENTS	\$83,428	101-07-58130	INTERFUND TRANSFER TO STR	\$350,000
101-07-312410	LOCAL OPTION GAS TAX	\$73,636	101-07-59099	RESERVE	\$0
Total	EXCISE TAX	\$350,000	Total	EXCISE TAX	\$350,000
TOTAL REVENUES		\$350,000	TOTAL EXPENDITURES		\$350,000

120 - Capital Improvement Plan					
Revenues		General	Expenditures		General
120-00-369001	CASH CARRY FORWARD	\$57,700	120-00-51399	BANK SERVICE CHARGES	\$0
120-00-312600	DISCRETIONARY SALES TAX	\$602,259	120-00-58101	TRANSFER TO GEN GOV'T	\$0
120-00-361100	INTEREST INCOME SBA	\$25,000	120-00-58102	TRANSFER TO BLDG / ZONE	\$12,000
120-00-381000	TRANSFER FROM GENERAL	\$0	120-00-58103	TRANSFER TO STREETS	\$218,000
Total	GENERAL	\$684,959	120-00-58104	TRANSFER TO RECREATION	\$0
			120-00-58105	TRANSFER TO FIRE	\$16,000
			120-00-58106	TRANSFER TO WATER & SEWER	\$438,959
			120-00-58108	TRANSFER TO AIRPARK	\$0
			120-00-59099	RESERVE	\$0
			Total	GENERAL	\$684,959
TOTAL REVENUES		\$684,959	TOTAL EXPENDITURES		\$684,959

401 - Water & Sewer					
Revenues		Water & Sewer	Expenditures		Water & Sewer
401-06-312600	DISCRETIONARY SALES TAX	\$0	8 401-06-53612	REGULAR SALARIES & WAGES	\$299,384
401-06-331310	CDBG WM EXT - W&S	\$700,000	8 401-06-53613	PART TIME SALARIES & WAGES	\$0
401-06-331311	RIF WM EXT - W&S	\$1,000,000	8 401-06-53614	OVERTIME	\$10,000
401-06-331350	GRANTS USDA RD - W&S	\$0	8 401-06-53621	FICA TAXES	\$23,668
401-06-331500	FEMA REIMBURSEMENTS - W&S	\$0	8 401-06-53622	RETIREMENT CONTRIBUTIONS	\$42,045
401-06-331510	AMERICAN RECOVERY FUNDS	\$652,310	8 401-06-53623	LIFE & HEALTH INSURANCE	\$88,976
401-06-334351	GRANTS DEP LP SEWER REHAB - W&S	\$1,754,115	8 401-06-53624	WORKER'S COMPENSATION	\$5,800
401-06-334352	GRANTS DEP SRF SEWER REHAB - W&S	\$652,310	401-06-53631	PROFESSIONAL SERVICES	\$60,000
401-06-334353	GRANTS DEP SAND N GRIT DIG - W&S	\$116,600	401-06-53632	ACCOUNTING & AUDITING	\$25,000
401-06-343300	WATER UTILITY REVENUE	\$785,194	401-06-53634	WASTE DISPOSAL	\$27,000
401-06-343500	SEWER UTILITY REVENUE	\$1,099,250	401-06-53640	TRAVEL & EDUCATION	\$4,000
401-06-349001	TAP-ON FEES - W&S	\$75,000	401-06-53641	COMMUNICATIONS & FREIGHT	\$31,000
401-06-349002	TRANSFER FEES - W&S	\$500	401-06-53642	WATER PLANT ELECTRICITY	\$25,000
401-06-349003	TURN ON/OFF FEES - W&S	\$10,000	401-06-53643	SEWER PLANT ELECTRICITY	\$85,000
401-06-349004	WATER LINE EXTENSION FEES	\$15,000	401-06-53644	RENTALS & LEASES	\$5,000
401-06-349005	SEWER LINE EXTENSION FEE	\$50,000	401-06-53645	INSURANCE	\$28,000
401-06-349006	RECONNECT FEE - W&S	\$250	401-06-53646	REPAIRS & MAINTENANCE	\$683,000
401-06-361100	INTEREST INCOME SBA	\$65,000	401-06-53648	PROMOTIONAL ACT-PUBLIC NOTICE	\$1,400
401-06-361101	INTEREST INCOME CKG	\$1,000	401-06-53649	OTHER CURRENT OBLIGATIONS	\$155,885
401-06-362003	LEASE - WATER TOWER	\$0	401-06-53651	OFFICE SUPPLIES	\$0
401-06-363240	SYSTEM DEVELOPMENT CHARGES	\$0	401-06-53652	OPERATING SUPPLIES	\$365,000
401-06-365000	SURPLUS MATERIALS - W&S	\$0	401-06-53654	BOOKS, SUBSCRIP & PUBLICATIONS	\$15,000
401-06-369001	NSF FEES - W&S	\$500	401-06-53658	AMORTIZATION EXPENSE	\$0
401-06-369002	PENALTIES - W&S	\$40,000	401-06-53659	DEPRECIATION EXPENSE	\$0
401-06-369003	METER TAMPERING FEES - W&S	\$500	401-06-53660	CAPITAL IMPROVEMENTS	\$0
401-06-369004	CONVENIENCE CHARGE	\$15,000	401-06-53661	LAND	\$0
401-06-369900	MISCELLANEOUS REVENUE - W&S	\$9,700	401-06-53662	BUILDINGS	\$30,000
401-06-381000	TRANS FROM GENERAL	\$0	401-06-53663	INFRASTRUCTURE	\$5,238,294
401-06-381001	TRANS FROM SALES TAX	\$438,959	401-06-53664	MACHINERY & EQUIPMENT	\$46,000
401-06-381002	TRANS FROM SPEC REVENUE	\$0	401-06-53665	WORK IN PROGRESS (WIP)	\$0
401-06-381003	LOANS - W&S	\$0	401-06-53672	INTEREST EXPENSE BONDS	\$86,735
Total	WATER & SEWER	\$7,481,188	401-06-53698	BAD DEBT EXPENSE	\$0
			401-06-53699	BANK SERVICE CHARGES	\$15,000
			401-06-56482	AID TO PRIVATE ORGANIZATION	\$10,000
			401-06-59099	RESERVE	\$75,000
			Total	WATER & SEWER	\$7,481,188
TOTAL REVENUES		\$7,481,188	TOTAL EXPENDITURES		\$7,481,188

Town of Hilliard

2026/2027 Budget Summary

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF HILLIARD ARE 3.9% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECT FUND	ENTERPRISE FUND	TOTAL BUDGET
Totals					
Cash Carried Forward	\$25,021	\$192,936	\$57,700		\$275,657
Ad Valorum Taxes 3.5000	\$750,478				\$750,478
Sales and Use Taxes	\$142,000	\$157,064			\$299,064
Charges for Services	\$486,940			\$1,884,444	\$2,371,384
State Shared Revenue	\$569,170		\$602,259		\$1,171,429
Licenses & Permits	\$207,700				\$207,700
Fees & Penalties	\$500			\$191,750	\$192,250
Franchise Fees	\$250,000				\$250,000
Interest Earned / Other	\$172,100		\$25,000	\$90,700	\$287,800

TOTAL ESTIMATED REVENUE	\$2,603,909	\$350,000	\$684,959	\$2,166,894	\$5,805,762
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Totals

Grants / Reimbursements	\$7,996,800			\$4,875,335	\$12,872,135
Transfers In	\$1,688,893			\$438,959	\$2,127,852

TOTAL ESTIMATED REVENUES AND FUND TRANSFERS	\$12,289,602	\$350,000	\$684,959	\$7,481,188	\$20,805,749
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ESTIMATED EXPENSES	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECT FUND	ENTERPRISE FUND	TOTAL BUDGET
Totals					
General Government	\$1,052,264				\$1,052,264
Public Safety	\$146,610				\$146,610
Physical Environment				\$7,406,188	\$7,406,188
Transportation	\$3,160,832				\$3,160,832
Debt Services					\$0
Human Services	\$16,000				\$16,000
Culture / Recreation	\$6,794,004				\$6,794,004

TOTAL ESTIMATED EXPENSES	\$11,169,709	\$0	\$0	\$7,406,188	\$18,575,897
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Totals

Reserves				\$75,000	\$75,000
Transfers Out	\$1,119,893	\$350,000	\$684,959		\$2,154,852

TOTAL APPROPRIATED EXPENSES, FUND TRANSFERS & RESERVES	\$12,289,602	\$350,000	\$684,959	\$7,481,188	\$20,805,749
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THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

Town of Hilliard

2026/2027 Capital Budget

CAPITAL FUND BALANCE END OF FY 2017-2018 (AUDITED)	\$1,398,698
ACTUAL REVENUES FY 2018-2019	\$447,627
ACTUAL EXPENDITURES FY 2018-2019	(\$962,756)
CAPITAL FUND BALANCE END OF FY 2018-2019 (AUDITED)	\$883,569
ACTUAL REVENUES FY 2019-2020	\$411,474
ACTUAL EXPENDITURES FY 2019-2020	(\$472,617)
CAPITAL FUND BALANCE END OF FY 2019-2020 (AUDITED)	\$822,426
ACTUAL REVENUE FY 2020-2021	\$493,199
ACTUAL EXPENDITURES FY 2020-2021	(\$344,545)
CAPITAL FUND BALANCE END OF FY 2020-2021 (AUDITED)	\$971,080
ACTUAL REVENUE FY 2021-2022	\$593,150
ACTUAL EXPENDITURES FY 2021-2022	(\$768,330)
ACTUAL CAPITAL FUND BALANCE END OF FY 2021-2022 (AUDITED)	\$795,900
ACTUAL REVENUE FY 2022-2023	\$620,065
ACTUAL EXPENDITURES FY 2022-2023	(\$546,450)
ACTUAL CAPITAL FUND BALANCE END OF FY 2022-2023 (AUDITED)	\$869,515
ACTUAL REVENUE FY 2023-2024	\$628,647
ACTUAL EXPENDITURES FY 2023-2024	(\$707,317)
ACTUAL CAPITAL FUND BALANCE END OF FY 2023-2024 (AUDITED)	\$790,844
LOAN TO HILLIARD AVIATION, INC (HILLIARD AIRPARK LAND N)	\$27,000
BUDGETED REVENUE FY 2024-2025 ORG EST. \$594,373. (Est. as of 7/30/2025 \$653,099)	\$654,933
BUDGETED EXPENDITURES FY 2024-2025 ORG EST. \$1,290,273. (As of 7/30/2025 \$573,242.)	(\$495,677)
ESTIMATED CAPITAL FUND BALANCE END OF FY 2024-2025 (\$1,005,954.30) (AUDITED)	\$977,100
BUDGETED REVENUE FY 2025-2026 (\$609,777+\$25,000=\$634,777(\$600,000 W&S)	\$634,777
BUDGETED EXPENDITURES FY 2025-2026 (W=\$221,029+WW=\$488,969)TOTAL \$709,998+GRANTS \$0	(\$911,072)
ESTIMATED CAPITAL FUND BALANCE END OF FY 2025-2026	\$700,805
BUDGETED REVENUE FY 2026-2027 (\$602,259+\$25,000=\$627,259 (\$600K W&S)	\$627,259
BUDGETED EXPENDITURES FY 2026-2027 (W=\$286,600+WW=\$152,359)TOTAL \$438,959+GRANTS \$4,875,335	(\$729,082)
ESTIMATED CAPITAL FUND BALANCE END OF FY 2026-2027	\$598,982

GENERAL		REFERENCE NO.	APPROVED	TO DATE	GRANTS	BUDGET	BALANCE
Capital - General Fund							
001-01-51362	Building - Town Hall Chambers Sound and Diaz (15859 W CR 108)	1.1.0		\$0	\$0	\$0	\$0
Total Capital - General				\$0	\$0	\$0	
Grants - General							
-	-			\$0	\$0	\$0	\$0
Total Grants - General				\$0	\$0	\$0	\$0
Total GENERAL				\$0	\$0	\$0	\$0
BLDG/ZONE		REFERENCE NO.	APPROVED	TO DATE	GRANTS	BUDGET	BALANCE
Capital - Building & Zoning							
001-02-52462	Building - Records Room Renovation (15879 W CR 108)	2.1.0		\$0	\$12,000	\$12,000	\$12,000
Total Capital - Bldg/Zone				\$0	\$0	\$12,000	\$12,000
Grants - Building & Zoning							
-	-			\$0	\$0	\$0	\$0
Total Grants - Bldg/Zone				\$0	\$0	\$0	\$0
Total BLDG/ZONE				\$0	\$0	\$12,000	\$12,000
STREETS		REFERENCE NO.	APPROVED	TO DATE	GRANTS	BUDGET	BALANCE
Capital - Streets							
001-03-54163	Infrastructure - Milling New Area	3.1.0		\$0	\$10,000	\$10,000	\$10,000
001-03-54163	Infrastructure - Culvert/Drainage Upgrades	3.2.0		\$0	\$15,000	\$15,000	\$15,000
001-03-54164	Machinery & Equipment - F250 4WD Work Truck	3.3.0		\$0	\$63,000	\$63,000	\$63,000
001-03-54164	Machinery & Equipment - Excavator	3.4.0		\$0	\$90,000	\$90,000	\$90,000
001-03-54164	Machinery & Equipment - Dump Trailer	3.5.0		\$0	\$15,000	\$15,000	\$15,000
001-03-54164	Machinery & Equipment - 811 Locator Equipment	3.6.0		\$0	\$25,000	\$25,000	\$25,000
Total Capital - Streets				\$0	\$0	\$218,000	\$218,000
Grants - Streets							
001-03-54163	FDOT ROW - W Sixth St CEI & Construction	3.1.1		\$0	\$285,000	\$285,000	\$285,000
001-03-54163	Daysprings Commons - W Sixth St Design	3.2.1		\$0	\$0	\$0	\$0
001-03-54163	Resilient Florida Planning Grant (Drainage)	3.3.1		\$0	\$0	\$0	\$0
Total Grants - Streets				\$0	\$285,000	\$285,000	\$285,000
Total STREETS				\$0	\$285,000	\$503,000	\$503,000
RECREATION		REFERENCE NO.	APPROVED	TO DATE	GRANTS	BUDGET	BALANCE
Capital - Recreation							
001-04-57262	Building - N Oxford Park RR Bldg (Cost Over Grant)	4.1.0	25/26	\$0	\$13,723	\$13,723	\$13,723
001-04-57262	Building - Gym Maintenance HVAC	4.2.0		\$0	\$0	\$0	\$0
001-04-57262	Building - Fitness Center Improvements	4.3.0		\$0	\$0	\$0	\$0
001-04-57263	Infrastructure - Buck Park Drainage	4.4.0		\$0	\$0	\$0	\$0
001-04-57263	Infrastructure - Playing Maintenance	4.5.0		\$0	\$0	\$0	\$0
001-04-57263	Infrastructure - Skate Park Maintenance	4.6.0		\$0	\$0	\$0	\$0
001-04-57264	Equipment - Fencing Buchanan Park	4.7.0		\$0	\$0	\$0	\$0
001-04-57264	Equipment - Fitness Center Equipment	4.8.0		\$0	\$0	\$0	\$0
Total Capital - Recreation				\$0	\$0	\$13,723	\$13,723

Grants - Recreation							
001-04-57262	Building - FDEM Hurricane Shelter / Community Center	4.1.1	10/4/2023	\$0	\$5,890,200	\$5,489,017	\$5,489,017
001-04-57263	Infrastructure - NCBOCC Parks	4.2.1	25/26-26/27	\$0	\$100,000	\$100,000	\$100,000
001-04-57263	Infrastructure - FRDAP Parks			\$0	\$0	\$0	\$0
Total Grants - Recreation				\$0	\$5,990,200	\$5,589,017	\$5,589,017
Total RECREATION				\$0	\$5,990,200	\$5,602,740	\$5,602,740
FIRE	REFERENCE NO.	APPROVED	TO DATE	GRANTS	BUDGET	BALANCE	
Capital - Fire							
001-05-52264	Equipment - Bunker Gear 3 Sets	5.1.0		\$0	\$16,000	\$16,000	
Total Capital - Fire				\$0	\$0	\$16,000	\$16,000
Grants - Fire							
-	-			\$0	\$0	\$0	\$0
Total Grants - Fire				\$0	\$0	\$0	\$0
Total FIRE				\$0	\$0	\$16,000	\$16,000
AIRPARK	REFERENCE NO.	APPROVED	TO DATE	GRANTS	BUDGET	BALANCE	
Capital - Airpark							
001-08-344100	HA, Inc. Local Match (Gates1&3 \$4,400-Tdown \$20K-MPU \$6K)	8.1.0		\$0	\$30,400	\$30,400	
Total Capital - Airpark				\$0	\$0	\$30,400	\$30,400
Grants - Airpark							
001-08-54262	FDOT Grant- New Box Hangar	8.1.1	10/5/2023	\$0	\$391,000	\$0	\$0
001-08-54262	FDOT Grant- New Hangar Buildings	8.2.1	2/21/2025	\$0	\$300,000	\$300,000	\$300,000
001-08-54263	FDOT Grant- Obstruction Removal	8.3.1	4/4/2024	\$0	\$300,000	\$300,000	\$300,000
001-08-54263	FDOT Grant- Turf Runway Rehabilitation	8.4.1	9/5/2024	\$0	\$500,000	\$500,000	\$500,000
001-08-54263	FDOT Grant- Realign Pea Farm Road	8.5.1	2/21/2025	\$0	\$280,000	\$280,000	\$280,000
001-08-54263	FDOT Grant- Gates 1 and 3 (SAFE\$17,600 20%LOCAL \$4,400)	8.6.1		\$0	\$22,000	\$17,600	\$17,600
001-08-54263	FDOT Grant- Tie Downs (80%FDOT 20%LOCAL)	8.7.1		\$0	\$100,000	\$80,000	\$80,000
001-08-54266	FDOT Grant-Master Plan/ALP Update (90%FAA 8%FDOT 2%LOCAL)	8.8.1		\$0	\$300,000	\$294,000	\$294,000
Total Grants - Airpark				\$0	\$2,193,000	\$1,771,600	\$1,771,600
Total AIRPARK				\$0	\$2,193,000	\$1,802,000	\$1,802,000
WATER & SEWER	REFERENCE NO.	APPROVED	TO DATE	GRANTS	BUDGET	BALANCE	
Capital - Water							
401-06-53663	Infrastructure - Well #2 Rehab (Carryover)	6.1.0		\$0	\$41,600	\$41,600	
401-06-53662	Building - WTP Shelter	6.2.0		\$0	\$15,000	\$15,000	
401-06-53663	Infrastructure - CDBG Water Main	6.3.0		\$0	\$0	\$0	
401-06-53663	Infrastructure - Fire Hydrant Replacement (Carryover #127)	6.4.0		\$0	\$5,000	\$5,000	
401-06-53663	Infrastructure - New Insertion Valves/Valve Replacement	6.5.0		\$0	\$25,000	\$25,000	
401-06-53663	Infrastructure - Water Treatment Plant Generator	6.6.0		\$0	\$200,000	\$200,000	
Total Water				\$0	\$286,600	\$286,600	

Capital - Wastewater						
401-06-53662	Building - WWTP Shelter	6.7.0	\$0		\$15,000	\$15,000
401-06-53663	Infrastructure - Chlorine Contact Chamber Catwalk	6.8.0	\$0		\$20,000	\$20,000
401-06-53663	Infrastructure - Lift Station Generator Eastwood Road	6.9.0	\$0		\$40,000	\$40,000
401-06-53663	Infrastructure - WWTP Gate	6.10.0	\$0		\$30,000	\$30,000
401-06-53663	Infrastructure - WWTP Outfall Meter Upgrade (Carryover)	6.11.0	\$0		\$1,359	\$1,359
401-06-53663	Infrastructure - Gravity Sewer Replacement/lining (VCP)	6.12.0	\$0		\$0	\$0
401-06-53664	Machinery & Equipment - Work Truck	6.13.0	\$0		\$46,000	\$46,000
Total Wastewater			\$0		\$152,359	\$152,359
Total Capital - Water & Sewer			\$0		\$438,959	\$438,959
Grants - Water & Sewer						
401-06-53663	Infrastructure - CDBG Water Main	6.1.1	\$0	\$700,000	\$700,000	\$700,000
401-06-53663	Infrastructure - RIF Water Main Extension 8" Line FAA Center	6.2.1	\$0	\$1,000,000	\$1,000,000	\$1,000,000
401-06-53663	Infrastructure - Emergency Digester Cleaning/Repair	6.3.1	\$0	\$116,000	\$116,600	\$116,600
401-06-53663	Infrastructure - SRF Sewer Rehabilitation Planning & Design 50/50	6.4.1	\$0	\$652,310	\$652,310	\$652,310
401-06-53663	Infrastructure - ARF Sewer Rehabilitation Planning & Design 50/50	6.5.1	\$0	\$652,310	\$652,310	\$652,310
401-06-53663	Infrastructure - FDEP Leg Appropriations Sewer Rehabilitation	6.6.1	\$0	\$1,754,115	\$1,754,115	\$1,754,115
Total Grants - Water & Sewer			\$0	\$4,874,735	\$4,875,335	\$4,875,335
Total WATER & SEWER			\$0	\$4,874,735	\$5,314,294	\$5,314,294
TOTAL CAPITAL			\$0	\$0	\$729,082	\$729,082
TOTAL GRANTS			\$0	\$13,342,935	\$12,520,952	\$12,520,952



AGENDA ITEM REPORT

TOWN OF HILLIARD, FLORIDA

TO: Town Council Public Hearing & Special Meeting Meeting Date: Sept 21, 2026

FROM: ***Lisa Purvis, MMC – Town Clerk***

SUBJECT: Town Council to adopt Ordinance No. 2026-07, Setting the Town of Hilliard, Final Budget for the Fiscal Year 2026-2027. Adopting on Second & Final Reading.

BACKGROUND:

Final Budget for the Fiscal Year 2026-2027, total operating \$5,805,762 which is 3.9% higher than the Fiscal Year 2025-2026. The total budget including grants/reimbursements and transfers is \$20,805,749.

FINANCIAL IMPACT:

Advertising Costs.

RECOMMENDATION:

Town Council adoption of Ordinance No. 2026-07, Setting the Town of Hilliard, Final Budget for Fiscal Year 2026-2027. Adopting on Second and Final Reading.

Date: September 10, 2026
To: Nassau County Record
From: Kim Corbett, Town of Hilliard
Re: Ad for September 16, 2026

- Please place the following 2 advertisements in your September 16, 2026, edition.
- Place these 2 advertisements in the BODY of your paper adjacent to one another (side by side) on the same page number, not in the legal or classified sections.
- Please do not deviate from the specified language.
- Please fax or email me a copy prior to publication for my review and keep in mind both ads must appear side by side on the same sheet.
- Please send me proof of publication for both ads, as soon as possible.

The 1st Advertisement (Notice of Proposed Tax Increase) – SEE BELOW

- The advertisement shall be no less than **one-quarter page in size**.
- The **headline** shall be in a type no smaller than **18 points**.

The 2nd Advertisement (Budget Summary) – SEE ATTACHED

- This advertisement has no size requirement (but do one-quarter page same as above adjacent advertisement).
- Must be adjacent to the Notice of Proposed Tax Increase.

NOTICE OF PROPOSED TAX INCREASE

The Town of Hilliard has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

- | | |
|--|-----------|
| A. Initially proposed tax levy..... | \$698,438 |
| B. Less tax reductions due to Value Adjustment Board and other assessment changes..... | \$ 4,068 |
| C. Actual property tax levy..... | \$694,370 |

This year's proposed tax levy.....\$750,478

All concerned citizens are invited to attend a public hearing on the tax increase to be held September 21, 2026, at 6:00 p.m. in the Council Chambers located inside Town Hall, at 15859 West CR 108, Hilliard, Florida, 32046.

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

Town of Hilliard

2026/2027 Budget Summary

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF HILLIARD ARE 3.9% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECT FUND	ENTERPRISE FUND	TOTAL BUDGET
Totals					
Cash Carried Forward	\$25,021	\$192,936	\$57,700		\$275,657
Ad Valorum Taxes 3.5000	\$750,478				\$750,478
Sales and Use Taxes	\$142,000	\$157,064			\$299,064
Charges for Services	\$486,940			\$1,884,444	\$2,371,384
State Shared Revenue	\$569,170		\$602,259		\$1,171,429
Licenses & Permits	\$207,700				\$207,700
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Franchise Fees	\$250,000				\$250,000
Interest Earned / Other	\$172,100		\$25,000	\$90,700	\$287,800

TOTAL ESTIMATED REVENUE	\$2,603,909	\$350,000	\$684,959	\$2,166,894	\$5,805,762
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Totals

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TOTAL ESTIMATED REVENUES AND FUND TRANSFERS	\$12,289,602	\$350,000	\$684,959	\$7,481,188	\$20,805,749
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Totals					
General Government	\$1,052,264				\$1,052,264
Public Safety	\$146,610				\$146,610
Physical Environment				\$7,406,188	\$7,406,188
Transportation	\$3,160,832				\$3,160,832
Debt Services					\$0
Human Services	\$16,000				\$16,000
Culture / Recreation	\$6,794,004				\$6,794,004

TOTAL ESTIMATED EXPENSES	\$11,169,709	\$0	\$0	\$7,406,188	\$18,575,897
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Totals

Reserves				\$75,000	\$75,000
Transfers Out	\$1,119,893	\$350,000	\$684,959		\$2,154,852

TOTAL APPROPRIATED EXPENSES, FUND TRANSFERS & RESERVES	\$12,289,602	\$350,000	\$684,959	\$7,481,188	\$20,805,749
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