

AGENDA
TOWN OF HYPOLUXO
REGULAR COUNCIL MEETING
Al Merion Council Chambers

Wednesday, September 17, 2025 at 7:00 PM

FOR COUNCILMEMBERS AND THOSE INDIVIDUALS WHO WISH TO SPEAK AT THE MEETING PLEASE SPEAK DIRECTLY INTO THE MICROPHONES. FOR THOSE MEMBERS IN THE AUDIENCE PLEASE COME TO THE PODIUM TO ADDRESS COUNCIL.

A. Opening

- 1. Call to Order.**
- 2. Moment of Silent Prayer & Pledge of Allegiance to the Flag**
- 3. Roll Call**
- 4. Agenda Approval – Additions/Deletions/Modifications and Adoption**
- 5. Announcements –**
 - PBC League of Cities - Ethics Training, Friday, October 31, 2025 at 8:00 AM.The training will be at the Lake Worth Casino.

B. Comments from Members of the Public

C. Action/Discussion Items
Action/Discussion

- a. Special Meeting Minutes from September 3, 2025 Special Meeting.**
- b. Regular Meeting Minutes from August 20, 2025 Regular Meeting.**

Ordinances and Resolutions

Public Hearings –

- a. Resolution 25-541 A Resolution of the Town of Hypoluxo adopting a tax levy and millage rate for the Town of Hypoluxo for the Fiscal Year October 1, 2025 through September 30, 2025. Final Hearing.**

The proposed millage rate for the Town of Hypoluxo of 3.2000 is 6.1% more than the rollback rate of 3.0157.

- b. Resolution 25-542. A Resolution of the Town of Hypoluxo adopting a budget for Fiscal Year/2025/2026 – Final Hearing.

The \$3,010,298 Budget assumes a Millage rate of 3.2000 to fund a portion of the \$3,010,298 General Fund Revenue.

2. Discussion/Action Items – None.

3. Information Items & Reports

Budget – Comparison of Actual Expenditures and Income to Budget and Statement on Reserves

4. Comments

Council Members

Town Attorney

Town Building Official

Town Clerk

Mayor

Comments from the Public

D. Adjournment

Please advised that should any interested person seek to appeal any decisions made by the Town Council with respect to any matter considered at this hearing, such person will need to ensure that a verbatim record of the proceedings is made; which record includes the testimony and evidence upon which the appeal is to be based.

Pursuant to the provisions of the Americans with Disabilities Act; and person requiring special accommodations to participate in this meeting, please advise the Town at least three (3) calendar days before the hearing by contacting Town Hall at (561) 582-0155.

AGENDA ITEM C. 1.A

Subject: *Minutes of the Special Town Council Meeting held September 3, 2025.*

RECOMMENDATION: Approve the minutes of the Special Council Meeting held September 3, 2025.

EXPLANATION: The minutes reflect the council deliberations and decisions.

PROGRAM IMPACT: A record keeping of Town business.

FISCAL IMPACT: None

ALTERNATIVES: To approve the minutes of the Regular Town Council Meeting as printed, to approve with changes, to deny or to table.

Approved by:

A handwritten signature in black ink that reads "Michael Brown". The signature is written in a cursive, flowing style.

Town of Hypoluxo

September 17, 2025

TOWN OF HYPOLUXO
MINUTES
SPECIAL TOWN COUNCIL MEETING

Al Merion Council Chamber

Monday, September 3, 2025

CALL TO ORDER - Mayor Michael Brown called the meeting to order at 5:01 PM

MOMENT OF SILENT PRAYER AND PLEDGE OF ALLEGIANCE TO THE FLAG.

ROLL CALL - ELECTED OFFICIALS: Mayor Michael Brown, Vice Mayor Dick Roney, and Town Council Members Linda Allen, Stephanie Kahlert, Doug Besecker, and John Sochacki were present. There was a quorum.

AGENDA APPROVAL – Addition/Deletions/ Modifications and Adoption – There were no changes.

ANNOUNCEMENTS –

- Final Budget Hearing and Regular Council Meeting – Wednesday, September 17, 2025, at 7:00 PM
- PBC League of Cities – Ethics Training, Friday, October 31, 2025, at 8:00 AM. The training will take place at the Lake Worth Casino

COMMENTS FROM PUBLIC – None.

Action/Discussion – None.

1. Ordinances and Resolutions –

Public Hearings –

- a. Tentative Millage Rate for Fiscal Year 2025-2026 – First Public Hearing

The proposed millage rate for the Town of Hypoluxo of 3.2000 is 6.1% more than the rollback rate of 3.0157.

Mayor Brown noted the 3.20 millage rate has been in effect since 2019/2020. The proposed General Fund budget is projected to be \$3,010,298. The difference between the collected ad valorem income and the total projected budget will come from fees, permits, sales tax, communication taxes, reserves, and grants.

Mayor Brown opened the discussion to the general public. There being none, this section of the meeting was closed.

Vice Mayor Roney moved to approve the tentative millage rate of 3.20. Seconded by Councilmember Kahlert. Vote: Unanimous.

b. Proposed Budget for Fiscal Year 2025/2026 – First Public Hearing

The \$3,010,298 Budget assumes a Millage rate of 3.200 to fund a portion of the \$3,010,298 General Fund Reserve.

Mayor Brown provided an overview of the staff report. He noted the proposed budget does not project using any reserve funds.

Mayor Brown opened the discussion to the general public. There being none, this section of the meeting was closed.

Councilmember Sochacki moved to approve the proposed budget as presented. Seconded by Councilmember Besecker. Vote: Unanimous

c. Mayor's Salary and Town Council/Planning & Zoning Board Honorariums

Mayor Brown passed the gavel to Vice Mayor Roney.

Vice Mayor Roney provided a brief overview of the salary range for the mayor's position. It was noted that the current honorarium is \$600 per month.

Vice Mayor Roney opened the discussion to the general public. There being none, this section of the meeting was closed.

Vice Mayor Roney moved to increase the mayor's salary by 5% to \$91,455. Seconded by Councilmember Besecker. Vote: Unanimous.

d. Out-of-State travel for the Mayor

It was noted that the Mayor has not undertaken any out-of-state travel for the past several years. In the past, this has been on an as-needed basis.

Councilmember Besecker moved to approve the out-of-state travel for the Mayor in the approximate amount of \$5,000. Seconded by Councilmember Allen. Vote: Unanimous.

e. Consideration of an increase to the Town Attorney's fee structure

Mayor Brown reassumed the gavel.

Mayor Brown summarized a letter from the Town Attorney requesting an increase from \$220 to \$250 effective October 1, 2025. It was noted that the proposed budget does account for this increase.

Mayor Brown opened the discussion to the general public. This section of the meeting was closed.

Councilmember Allen moved to increase the Town Attorney's salary to \$250 per hour, effective October 1, 2025. Seconded by Vice Mayor Roney. Vote: Unanimous.

2. Discussion/Action Items - None.

Information Items & Reports – Budget -None.

Comments –

It was noted that the week of September 8, 2025 will be under construction for new windows and doors. Hours of operation may be abbreviated due to the construction. In addition, a load test showing the amperage that Town Hall generates is anticipated to be sometime this week. We anticipate completion by the end of September.

* * * * *

ADJOURNMENT – Mayor Brown adjourned the meeting at 5:23 p.m.

APPROVED THIS _____ DAY OF _____, 2025.

ATTEST:

ATTEST:

Michael C. Brown, Mayor

Dixie Gualtieri, Deputy Town Clerk

AGENDA ITEM C. 1.b

Subject: Minutes of the Regular Town Council Meeting held August 20, 2025.

RECOMMENDATION: Approve the minutes of the Regular Council Meeting held August 20, 2025.

EXPLANATION: The minutes reflect the council deliberations and decisions.

PROGRAM IMPACT: A record keeping of Town business.

FISCAL IMPACT: None

ALTERNATIVES: To approve the minutes of the Regular Town Council Meeting as printed, to approve with changes, to deny or to table.

Approved by:


Town of Hypoluxo

September 17, 2025

TOWN OF HYPOLUXO
MINUTES
REGULAR TOWN COUNCIL MEETING

Al Merion Council Chamber

Wednesday, August 20, 2025

CALL TO ORDER - Mayor Michael Brown called the meeting to order at 7:00 PM

MOMENT OF SILENT PRAYER AND PLEDGE OF ALLEGIANCE TO THE FLAG.

ROLL CALL - ELECTED OFFICIALS: Mayor Michael Brown and Vice Mayor Dick Roney and Town Council Members Linda Allen and John Sochacki were present. There was a quorum. Councilmembers Stephanie Kahlert and Doug Besecker were absent.

AGENDA APPROVAL – Addition/Deletions/ Modifications and Adoption – There were no changes.

ANNOUNCEMENTS –

- First Hearing for Budget – Wednesday, September 3, 2025 at 5:01 PM
- Final Budget Hearing and Regular Council Meeting – Wednesday, September 17, 2025 at 7:00 PM

COMMENTS FROM PUBLIC –

Laura Levites is a candidate running for District 87 Florida House of Representatives was welcomed and provided an overview of her qualifications for office.

Victoria Doyles is a candidate running for Congressional Seat 22 was welcomed and provided an overview of her qualifications for office

Action/Discussion –

- a. Consent Agenda – The regular minutes from Wednesday, July 16, 2025.
- b. Special Council Meeting Minutes Monday, July 28, 2025.
- c. Reappointment of Planning and Zoning Board Members

Vice Mayor Roney moved to approve the consent agenda as presented.

Seconded by Councilmember Allen. Vote: Unanimous.

2. Ordinances and Resolutions –

Public Hearings – None

Town Attorney Rubin read Ordinance 226 by title.

a. Ordinance 225

Second Reading and Adoption of Ordinance No. 226 adopting amendments to the Town's Comprehensive Plan to implement its Evaluation and Appraisal Review (EAR).

James Fleischmann, Planning Consultant, was present and presented an overview of the staff report. He noted the following:

- Florida law requires review of the plan every 7 years.
- The first reading was on April 16, 2026.
- All State and local comments have been received from the State and are included in this revised Ordinance.
 - o The first objection was that the plan did not delineate between the ten- and twenty-year planning periods. The Future Lane Use Plan Map was dated 2025 through 2035 and changed to 2025 through 2045 because the Town is essentially built out and would accommodate both planning periods (10- and 20-year plans).
 - o The Data and Analysis plan which is attached provides the reasoning for the current revisions to the comprehensive plan.
 - o The revised Comprehensive Plan is attached and shows the revisions that staff has proposed.
 - o In the Data and Analysis plan, on page 5, is a summary of the changes that were made and addresses the second objection from the State.
 - o The final state requirement was modified to show that the Town has provided connections for all property owners to sewers and are waiting for property owners to finish connecting to the sewer system.
 - o The State may provide additional comments after these recommendations are submitted.

Mayor Brown opened the discussion to the general public. There being none, this section of the meeting was closed.

Vice Mayor Roney moved to approve Ordinance 225 on Final Reading. Seconded by Councilmember Allen. Vote: Unanimous

3. Discussion/Action Items - None.

Information Items & Reports – Budget

Vice Mayor Roney moved to approve the profit and loss and balance sheet ending July 31, 2025. Seconded by Councilmember Allen. Vote: Unanimous.

A. Comments –

Mayor Brown and staff were thanked for coordinating the Florida League of Cities' participation in the conference.

Mayor Brown thanked Attorney Rubin for his comprehensive summary of the legislative action presented at the last meeting.

It was noted Town Hall will be closed on September 1, 2025 for the Labor Day holiday.

Mayor Brown announced the Town will be executing another hazard mitigation grant for matching funds for the windows and doors and automatic generator switch. The original grant was \$212,000 which may require a match. The window and door bid came in at \$106,761 and the automatic generator switch came in at \$27,000. The windows and doors have been ordered, and the doors have been delivered. The generator switch installation is anticipated to take one day. It was noted Town Hall may be closed due to construction for one or two days.

* * * * *

ADJOURNMENT – Mayor Brown adjourned the meeting at 7:31 p.m.

APPROVED THIS _____ DAY OF _____, 2025.

ATTEST:

ATTEST:

Michael C. Brown, Mayor

Dixie Gualtieri, Deputy Town Clerk

AGENDA ITEM C. 2a

Subject: Resolution 25-541 adopting a tax levy and millage rate.

RECOMMENDATION: Council approve adopting a millage rate of 3.2000.

EXPLANATION: The millage rate of 3.2000 will generate \$1,899,144. The proposed General Fund budget is projected to be \$3,010,298. The difference between the collected ad valorem income and the total projected budget will come from fees, permits, sales tax, communication taxes, reserve and grants.

PROGRAM IMPACT: All planned programs for the Town will be carried out.

FISCAL IMPACT: 3.2000 mills will generate \$1,899,144.

ALTERNATIVES: To approve to deny or to table.

Approved by:

A handwritten signature in black ink that reads "Michael Brown". The signature is written in a cursive, flowing style.

Town of Hypoluxo

September 17, 2025

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TOWN OF HYPOLUXO

RESOLUTION 25-541

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF HYPOLUXO, FLORIDA, ADOPTING A TAX LEVY AND MILLAGE RATE FOR THE TOWN OF HYPOLUXO FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; DIRECTING THE DEPUTY TOWN CLERK TO FORWARD A CERTIFIED COPY OF THIS RESOLUTION TO THE PROPERTY APPRAISER AND TAX COLLECTOR WITHIN THREE (3) DAYS AFTER ITS ADOPTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Mayor and Town Council initially proposed a millage rate of 3.2000 per \$1,000.00, as reflected on the Form DR 420 submitted to the Florida Department of Revenue, for the fiscal year commencing October 1, 2025, and ending September 30, 2026 ("Fiscal Year 25-26"); and

WHEREAS, at a duly advertised public hearing held on September 3, 2025, the Town Council tentatively adopted a millage rate of 3.2000 per \$1,000.00; and

WHEREAS, at a duly advertised public hearing held on September 17, 2025, the Town Council reviewed the tentative millage rate and determined the tentative rate will meet the needs and requirements of the Town and its residents for Fiscal Year 25-26.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF HYPOLUXO, FLORIDA, as follows:

Section 1. A millage rate of 3.2000 is hereby approved and adopted by the Town Council for the fiscal year commencing October 1, 2025, and ending September 30, 2026. The adopted millage rate is 6.10% above the rolled back rate of 3.0157.

Section 2. As required by section 200.065(4), Florida Statutes, the Deputy Town Clerk is hereby directed to forward a certified copy of this Resolution to the Palm Beach County Property Appraiser and Tax Collector within three (3) days after its adoption.

Section 3. This Resolution shall become effective immediately upon adoption.

[Remainder of page intentionally blank]

1 RESOLVED AND ADOPTED this 17th day of September, 2025.

2
3 TOWN OF HYPOLUXO, FLORIDA

4
5 BY: _____
6 Michael C. Brown, Mayor
7

8 ATTEST:

9
10 _____
11 Dixie Gualtieri, Deputy Town Clerk
12

13 APPROVED AS TO FORM AND LEGAL
14 SUFFICIENCY:

15
16 _____
17 Leonard G. Rubin, Town Attorney
18

19 VOTE:	AYE:	NAY:	ABSENT:
20			
21 VICE MAYOR RICHARD J. RONEY	_____	_____	_____
22			
23 COUNCILMEMBER LINDA ALLEN	_____	_____	_____
24			
25 COUNCILMEMBER STEPHANIE KAHLERT	_____	_____	_____
26			
27 COUNCILMEMBER DOUG BESECKER	_____	_____	_____
28			
29 COUNCILMEMBER JOHN SOCHACKI	_____	_____	_____
30			



CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12


Year: 2025	County: Palm Beach
Principal Authority: Town of Hypoluxo	Taxing Authority: Town of Hypoluxo - Operating

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$ 581,934,636	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 12,944,362	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 0	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 594,878,998	(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.)	\$ 1,396,383	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 593,482,615	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$ 559,304,214	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> 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	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0 (9)
Property Appraiser Certification I certify the taxable values above are correct to the best of my knowledge.			
SIGN HERE	Signature of Property Appraiser: Electronically Certified by Property Appraiser		Date: 6/26/2025 8:34:37 AM

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>	3.2000 per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$ 1,789,773	(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>	\$ 1,789,773	(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>	\$ 593,482,615	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	3.0157 per \$1000	(16)
17.	Current year proposed operating millage rate	3.2000 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>	\$ 1,903,613	(18)

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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>	\$ 1,789,773		(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>	3.0157 per \$1,000		(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$ 1,793,977		(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>	\$ 1,903,613		(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>	3.2000 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>	6.11 %		(27)
First public budget hearing		Date : 9/3/2025	Time : 5:01 PM EST	Place : 7580 S. Federal Highway Hypoluxo 33462
SIGN HERE	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			7/29/2025 11:38:58 AM
	Title :		Contact Name and Contact Title :	
	Michael C. Brown - Mayor		Dixie Gualtieri - Deputy Town Clerk	
	Mailing Address : 7580 South Federal Highway,		Physical Address : 7580 S. Federal Highway, Hypoluxo Florida 33462	
City, State, Zip : Hypoluxo Florida 33462		Phone Number : (561) 582-0155	Fax Number :	

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

- A. Initially proposed tax levy..... \$ 1,796,914
- B. Less tax reductions due to Value Adjustment Board
and other assessment changes..... \$ 7,141
- C. Actual property tax levy..... \$ 1,789,773

This year's proposed tax levy.....\$ 1,903,613

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

**DATE: Wednesday
September 17, 2025**

TIME: 7:00 PM

PLACE: Hypoluxo Town Hall, 7580 S. Federal Highway, Hypoluxo, Fl.

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

AGENDA ITEM C. 2. b

Subject: Resolution 25-542 adopting a Budget for the Town of Hypoluxo

RECOMMENDATION: Council approve Resolution 25-542 adopting a budget for the Town of Hypoluxo.

EXPLANATION: The budget is an explanation of where monies will be spent. The General Fund budget is projected to be \$3,010,298

PROGRAM IMPACT: All planned programs for the Town will be carried out.

FISCAL IMPACT: 3.2000 mills will generate \$1,899,144. The difference between ad valorem revenue and the budget of \$3,010,298 will be made up through various fees.

ALTERNATIVES: To approve Resolution 25-542, to deny or to table.

Approved by:

A handwritten signature in black ink that reads "Michael Brown". The signature is written in a cursive, flowing style.

Town of Hypoluxo

September 17, 2025

1 TOWN OF HYPOLUXO

2
3 RESOLUTION 25-542

4
5 A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF
6 HYPOLUXO, FLORIDA, ADOPTING A BUDGET FOR THE TOWN OF
7 HYPOLUXO FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025
8 AND ENDING SEPTEMBER 30, 2026; AND PROVIDING FOR AN
9 EFFECTIVE DATE.

10
11 WHEREAS, pursuant to Article IV of the Town Charter, the Mayor of the Town of
12 Hypoluxo prepared a tentative budget for the Town for the fiscal year commencing
13 October 1, 2025, and ending September 30, 2026 ("Fiscal Year 25-26"); and

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15 WHEREAS, at a duly advertised public hearing held on September 3, 2025, the
16 Town Council tentatively adopted a budget for Fiscal Year 25-26; and

17
18 WHEREAS, at a duly advertised public hearing held on September 17, 2025, the
19 Town Council determined that the tentative budget, as finalized by the Town Council, will
20 meet the needs and requirements of the Town of Hypoluxo and its residents for Fiscal
21 Year 25-26.

22
23 NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE
24 TOWN OF HYPOLUXO, FLORIDA, as follows:

25
26 **Section 1.** The proposed budget, attached hereto as Exhibit "A" and
27 incorporated herein by this reference, is hereby approved and adopted by the Town
28 Council as and for the budget of the Town of Hypoluxo for the fiscal year commencing
29 October 1, 2025, and ending September 30, 2026.

30
31 **Section 2.** This Resolution shall become effective immediately upon adoption.

32
33 RESOLVED AND ADOPTED this 17th day of September, 2025.

34
35 TOWN OF HYPOLUXO, FLORIDA

36
37 BY: _____
38 Michael C. Brown, Mayor

39
40 ATTEST:

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42 _____
43 Dixie Gualtieri, Deputy Town Clerk

1 APPROVED AS TO FORM AND LEGAL
2 SUFFICIENCY:

3
4 _____
5 Leonard G. Rubin, Town Attorney
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7	8 VOTE:	9 AYE:	10 NAY:	11 ABSENT:
12	VICE MAYOR RICHARD J. RONEY	_____	_____	_____
13	COUNCILMEMBER LINDA ALLEN	_____	_____	_____
14	COUNCILMEMBER STEPHANIE KAHLERT	_____	_____	_____
15	COUNCILMEMBER DOUG BESECKER	_____	_____	_____
16	COUNCILMEMBER JOHN SOCHACKI	_____	_____	_____

Summary Budget to Council:

Ordinary Income/Expense

Income

311.100 · Ad Valorem Tax	\$1,899,144
314.000 · Utility Services Taxes	180,000
315.000 · Communication Services Taxes	150,000
316.000 · Local Business Taxes	15,100
322.000 · Permits	92,500
323.000 · Franchise Fees	68,173
335.000 · State Revenue Sharing	560,881
338.000 · Shared Rev from Oth Local Units	17,000
361.000 · Interest and Other Earnings	20,000
Total 369.000 · Other Miscellaneous Revenues	7,500

Total Income	<u>\$3,010,299</u>
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Expenses

511.000 · Gen Govt Services Legislative	\$411,055
512.000 · Gen Govt Services Executive	661,040
518.000 · Pension Benefits	19,612
521.000 · Public Safety	1,580,000
539.000 · Physical Environment	325,148
541.000 · Transportation	9,943
519.000 · Other Gen Gov Services (Misc)	3,500

Total Expenses	<u>\$3,010,299</u>
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Net Income	<u><u>\$0</u></u>
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BUDGET SUMMARY
TOWN OF HYPOLUXO - FISCAL YEAR 2025-2026
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF HYPOLUXO
ARE 6.1% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

Millage per \$1,000
General Fund 3.2000

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL CONSTRUCTION FUND	TOTAL
ESTIMATED REVENUES:				
Taxes:		-	-	
Ad Valorem Taxes (Millage 3.2000 per \$1,000)	1,899,144	-	-	1,899,144
Electricity	180,000	-	-	180,000
Communication Services	150,000	-	-	150,000
Special Assessment.....	2,500	-	-	2,500
Franchise Fees	68,172	-	-	68,172
Permits & Fees.....	107,600	-	-	107,600
Intergovernmental Revenue	387,882	-	190,000	577,882
Fines & Forfeits.....	-	-	-	-
Miscellaneous	25,000			25,000
TOTAL ESTIMATED REVENUE	\$2,820,298	\$0	190,000	\$3,010,298
USE OF FUND RESERVES.....			0	-
TOTAL EST. REVENUE & USE OF RESERVES...	\$2,820,298	\$0	\$190,000	\$3,010,298
ESTIMATED EXPENDITURES:				
General Governmental Services	1,091,707	-	-	\$1,091,707
Public Safety	1,580,000	-	-	1,580,000
Transportation	9,943	-	-	9,943
Physical Environment	135,148	-	190,000	325,148
Sewer Loans			-	-
Council Contingency	3,500		-	3,500
TOTAL ESTIMATED EXPENDITURES.....	\$2,820,298	\$0	\$190,000	\$3,010,298

The tentative, adopted, and/or final budget is on file in the office of the above referenced taxing authority

AGENDA ITEM C. 5

Subject: Finance (1) Budget vs. Actual for the General Fund and (2) Balance Sheet for Reserves

RECOMMENDATION: None

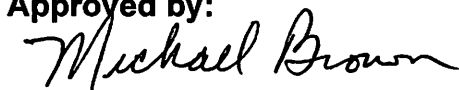
EXPLANATION: The Budget report is as of August 2025 or 92% of the 2025 fiscal year. The statement of reserves is as of August 2025.

PROGRAM IMPACT: None

FISCAL IMPACT: None

ALTERNATIVES: None

Approved by:

A handwritten signature in black ink that reads "Michael Brown". The signature is written in a cursive, flowing style.

Town of Hypoluxo

September 17, 2025

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09/09/25

Accrual Basis

Hypoluxo General Fund
Balance Sheet
As of August 31, 2025

	<u>Aug 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Cash in Bank	
101.150 · Checking Account Seacoast	34,811.52
101.260 · Money Market Account Seacoast 1	357,245.25
101.301 · Investment Account Seacoast	1,646,199.55
101.401 · Money Market FLCClass	538,008.07
	<hr/>
Total 101.000 · Cash in Bank	2,576,264.39
	<hr/>
Total Checking/Savings	2,576,264.39
	<hr/>
Accounts Receivable	
121.000 · Assessment Receivable	
121.200 · Hypoluxo Shores Assessment Rec	43,774.04
	<hr/>
Total 121.000 · Assessment Receivable	43,774.04
	<hr/>
131.000 · Due from Other Fund	
131.100 · Due from Capital Fund	-27,333.03
	<hr/>
Total 131.000 · Due from Other Fund	-27,333.03
	<hr/>
135.000 · Interest/Dividends Receivable	
135.110 · Interest Receivable	-8,828.38
	<hr/>
Total 135.000 · Interest/Dividends Receivable	-8,828.38
	<hr/>
Total Accounts Receivable	7,612.63
	<hr/>
Total Current Assets	2,583,877.02
	<hr/>
TOTAL ASSETS	2,583,877.02
	<hr/> <hr/>

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Accrual Basis

Hypoluxo General Fund

Balance Sheet

As of August 31, 2025

	Aug 31, 25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
202.000 · Accounts Payable	
202.100 · Acct Payables	13,375.43
Total 202.000 · Accounts Payable	13,375.43
Total Accounts Payable	13,375.43
Other Current Liabilities	
216.000 · Accrued Salaries Payable	
216.100 · Accrued Salaries	9,696.91
Total 216.000 · Accrued Salaries Payable	9,696.91
223.000 · Deferred Rev	
223.100 · Deferred Revenue LBT	2,765.00
223.900 · Deferred Rev Spec Assessment	43,774.04
Total 223.000 · Deferred Rev	46,539.04
Total Other Current Liabilities	56,235.95
Total Current Liabilities	69,611.38
Total Liabilities	69,611.38
Equity	
284.000 · Fund Balance Unassigned	
284.100 · Opening Bal Equity	898,504.90
Total 284.000 · Fund Balance Unassigned	898,504.90
284.200 · Retained Earnings	2,638,798.55
Net Income	-1,023,037.81
Total Equity	2,514,265.64
TOTAL LIABILITIES & EQUITY	2,583,877.02

Hypoluxo General Fund
Profit & Loss Budget vs. Actual
October 2024 through August 2025

	Oct '24 - Aug ...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
0.35 · Fines & Forfeits				
359.700 · Code Enforcement Fines	640.00			
Total 0.35 · Fines & Forfeits	640.00			
311.000 · Taxes and Franchise Fees				
311.100 · Ad Valorem Tax	1,725,894.96	1,794,723.74	-68,828.78	96.2%
Total 311.000 · Taxes and Franchise Fees	1,725,894.96	1,794,723.74	-68,828.78	96.2%
314.000 · Utility Services Taxes				
314.100 · Florida Power & Light Tax	144,987.92	150,333.33	-5,345.41	96.4%
314.000 · Utility Services Taxes - Other	0.00	0.00	0.00	0.0%
Total 314.000 · Utility Services Taxes	144,987.92	150,333.33	-5,345.41	96.4%
315.000 · Communication Services Taxes				
315.200 · Communication Service Tax Local	136,894.46	140,149.17	-3,254.71	97.7%
Total 315.000 · Communication Services Taxes	136,894.46	140,149.17	-3,254.71	97.7%
316.000 · Local Business Taxes				
316.100 · Local Business Tax	12,408.20	14,930.05	-2,521.85	83.1%
316.200 · Contractor Registration Fee	162.00	91.67	70.33	176.7%
Total 316.000 · Local Business Taxes	12,570.20	15,021.72	-2,451.52	83.7%
322.000 · Permits				
322.100 · Building Permit Fees	167,622.75	82,500.00	85,122.75	203.2%
322.200 · Bldg Permit Surcharge Fees	3,561.39	2,750.00	811.39	129.5%
Total 322.000 · Permits	171,184.14	85,250.00	85,934.14	200.8%
323.000 · Franchise Fees				
323.100 · Franchise Fee Electricity FPL	36,429.19	41,250.00	-4,820.81	88.3%
323.700 · Franchise Fee Solid Waste Mgmt	25,101.28	20,691.91	4,409.37	121.3%
Total 323.000 · Franchise Fees	61,530.47	61,941.91	-411.44	99.3%
325.000 · Special Assessments				
325.200 · Spec Assessmt Hypo Shore Sewer	21,382.28	2,500.00	18,882.28	855.3%
Total 325.000 · Special Assessments	21,382.28	2,500.00	18,882.28	855.3%
329.000 · Other Permit/Spec Assessments				
329.200 · Election Filing Fees	0.00	0.00	0.00	0.0%
Total 329.000 · Other Permit/Spec Assessments	0.00	0.00	0.00	0.0%
335.000 · State Revenue Sharing				
335.120 · State Revenue Sharing	69,125.32	96,116.17	-26,990.85	71.9%
335.125 · State Revenue Sharing Sales Tax	181,143.83	241,417.00	-60,273.17	75.0%
335.140 · St Rev Sharing Mobile Home Lic	82.00	210.70	-128.70	38.9%
335.150 · St Alcoholic Beverage License	77.44			
335.180 · ST Sales 1/2 Surtax Cap Income	192,262.52	241,813.92	-49,551.40	79.5%
335.340 · St Rev Share Garbage/S Waste	206.54			
Total 335.000 · State Revenue Sharing	442,897.65	579,557.79	-136,660.14	76.4%
338.000 · Shared Rev from Oth Local Units				
338.100 · County Business Tax	894.38	916.67	-22.29	97.6%
338.200 · Local Option Fuel Tax	12,869.52	15,690.58	-2,821.06	82.0%
Total 338.000 · Shared Rev from Oth Local Units	13,763.90	16,607.25	-2,843.35	82.9%
359.000 · Oth Judgements, Fines, Forfeits				
359.100 · County Fines Forfeitures	603.98			
Total 359.000 · Oth Judgements, Fines, Forfeits	603.98			

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Accrual Basis

Hypoluxo General Fund
Profit & Loss Budget vs. Actual
October 2024 through August 2025

	<u>Oct '24 - Aug ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
361.000 · Interest and Other Earnings				
361.100 · Interest Income	53,449.27	18,333.33	35,115.94	291.5%
361.300 · Unrealized Gain/Loss Investment	176.75			
Total 361.000 · Interest and Other Earnings	53,626.02	18,333.33	35,292.69	292.5%
369.000 · Other Miscellaneous Revenues				
369.100 · Miscellaneous Income Other	-110.83			
369.200 · Other Miscellaneous Revenues	7,586.32	5,500.00	2,086.32	137.9%
Total 369.000 · Other Miscellaneous Revenues	7,475.49	5,500.00	1,975.49	135.9%
Total Income	2,793,451.47	2,869,918.24	-76,466.77	97.3%
Gross Profit	2,793,451.47	2,869,918.24	-76,466.77	97.3%

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Accrual Basis

Hypoluxo General Fund

Profit & Loss Budget vs. Actual

October 2024 through August 2025

	Oct '24 - Aug ...	Budget	\$ Over Budget	% of Budget
Expense				
510.000 · General Governmental Services				
511.000 · Gen Govt Services Legislative				
511.110 · Town Council Monthly Stipends	32,681.77	35,750.00	-3,068.23	91.4%
511.120 · Planning and Zoning Expenses	1,500.00	7,333.33	-5,833.33	20.5%
513.120 · Payroll Expenses	274,611.07	271,154.62	3,456.45	101.3%
513.230 · Insurance Life/Health	62,648.49	77,309.83	-14,661.34	81.0%
Total 511.000 · Gen Govt Services Legislative	371,441.33	391,547.78	-20,106.45	94.9%
Total 510.000 · General Governmental Services	371,441.33	391,547.78	-20,106.45	94.9%
512.000 · Gen Govt Services Executive				
513.310 · Consulting Expenses	21,607.40	14,666.67	6,940.73	147.3%
513.320 · Auditing	21,500.00	28,000.00	-6,500.00	76.8%
513.400 · Meetings, Seminars, Training	18,925.65	18,333.33	592.32	103.2%
513.420 · Electricity Library	0.00	0.00	0.00	0.0%
513.430 · Electricity Office	4,087.24	9,166.67	-5,079.43	44.6%
513.435 · Telephone	5,125.18	10,954.17	-5,828.99	46.8%
513.450 · Liability Insurance	81,894.75	91,025.00	-9,130.25	90.0%
513.460 · Property Maintenance	1,636,558.36	87,083.33	1,549,475.03	1,879.3%
513.480 · Special Events	20,338.75	19,376.07	962.68	105.0%
513.490 · Donations	52.60	916.67	-864.07	5.7%
513.495 · Election Expenses	0.00	9,166.67	-9,166.67	0.0%
513.498 · Advertising	4,228.84	5,500.00	-1,271.16	76.9%
513.510 · Office Expenses	8,925.83	33,916.67	-24,990.84	26.3%
513.520 · Office Equipment Maint.	26,471.69	11,000.00	15,471.69	240.7%
513.540 · Organizational Dues	3,272.00	3,666.67	-394.67	89.2%
513.640 · Office Equipment	608.68	27,458.75	-26,850.07	2.2%
514.000 · Legal Counsel (Attorney Fees)	36,849.30	41,250.00	-4,400.70	89.3%
515.000 · Comprehensive Planning	0.00	5,041.67	-5,041.67	0.0%
Total 512.000 · Gen Govt Services Executive	1,890,446.27	416,522.34	1,473,923.93	453.9%
518.000 · Pension Benefits				
518.200 · Deputy Clerk Pension	7,966.20	7,638.11	328.09	104.3%
518.300 · Receptionists Pension	4,339.20	5,186.14	-846.94	83.7%
518.400 · Administrative Clerk Pension	5,501.88	4,297.63	1,204.25	128.0%
Total 518.000 · Pension Benefits	17,807.28	17,121.88	685.40	104.0%
519.000 · Other Gen Gov Services (Misc)				
519.100 · Miscellaneous Expenses	6,649.72	1,833.33	4,816.39	362.7%
Total 519.000 · Other Gen Gov Services (Misc)	6,649.72	1,833.33	4,816.39	362.7%
521.000 · Public Safety				
521.100 · Police	764,359.42	870,070.67	-105,711.25	87.9%
521.200 · FDLE Grant Expenditures	0.00	916.67	-916.67	0.0%
522.100 · Fire and Medical Rescue Expense	551,858.62	596,750.00	-44,891.38	92.5%
524.340 · Building Permit and Inspect Fee	116,046.83	82,500.00	33,546.83	140.7%
524.500 · Building Surcharge Fees	136.56	916.67	-780.11	14.9%
Total 521.000 · Public Safety	1,432,401.43	1,551,154.01	-118,752.58	92.3%
539.000 · Physical Environment				
539.350 · Landscape Maintenance	91,901.33	91,666.67	234.66	100.3%
539.600 · Enhancement by Council	0.00	2,291.67	-2,291.67	0.0%
539.601 · Sales Surtax Capital Expenses	0.00	241,417.00	-241,417.00	0.0%
Total 539.000 · Physical Environment	91,901.33	335,375.34	-243,474.01	27.4%
541.000 · Transportation				
541.100 · Electricity - Street Lights	5,841.92	7,553.37	-1,711.45	77.3%
541.200 · Street Signs	0.00	1,375.00	-1,375.00	0.0%
Total 541.000 · Transportation	5,841.92	8,928.37	-3,086.45	65.4%
Total Expense	3,816,489.28	2,722,483.05	1,094,006.23	140.2%

Hypoluxo General Fund
Profit & Loss Budget vs. Actual
October 2024 through August 2025

	Oct '24 - Aug ...	Budget	\$ Over Budget	% of Budget
Net Ordinary Income	-1,023,037.81	147,435.19	-1,170,473.00	-693.9%
Net Income	-1,023,037.81	147,435.19	-1,170,473.00	-693.9%

Hypoluxo Capital Construction Fund

Profit & Loss

October 2024 through August 2025

	Oct '24 - Aug 25
Ordinary Income/Expense	
Income	
335.000 - State Revenue Sharing	-16,624.65
361.000 - Interest and Other Earnings	6,283.15
Total Income	-10,341.50
Gross Profit	-10,341.50
Net Ordinary Income	-10,341.50
Net Income	-10,341.50