Town Council Mid-Year Budget Review Workshop Meeting

April 11, 2022 at 5:00 PM

Howey-in the-Hills Town Hall
101 N. Palm Ave., Howey-in-the-Hills, FL 34737

Join Zoom Meeting:
https://us06web.zoom.us/j/84730124003?pwd=Mkt1eUdrWkJNYmNudXE2SkE0U3BNQT09
Meeting ID: 847 3012 4003 | **Passcode:** 701275

AGENDA

Call the Town Council Meeting to order
Pledge of Allegiance to the Flag

ROLL CALL
Acknowledgement of Quorum

NEW BUSINESS

1. Discussion: **Mid-Year Budget Review**

PUBLIC COMMENTS
Any person wishing to address the Mayor and Town Council and who is not on the agenda is asked to speak their name and address. Three (3) minutes is allocated per speaker.

ADJOURNMENT

To Comply with Title II of the Americans with Disabilities Act (ADA):

Qualified individuals may get assistance through the Florida Relay Service by dialing 7-1-1. Florida Relay is a service provided to residents in the State of Florida who are Deaf, Hard of Hearing, Deaf/Blind, or Speech Disabled that connects them to standard (voice) telephone users. They utilize a wide array of technologies, such as Text Telephone (TTYs) and ASCII, Voice Carry-Over (VCO), Speech to Speech (STS), Relay Conference Captioning (RCC), CapTel, Voice, Hearing Carry-Over (HCO), Video Assisted Speech to Speech (VA-STS) and Enhanced Speech to Speech.

Howey Town Hall is inviting you to a scheduled Zoom meeting.
Topic: **Town Council Meeting**
Time: **Apr 11, 2022 05:00 PM Eastern Time** (US and Canada)

Join Zoom Meeting
https://us06web.zoom.us/j/84730124003?pwd=Mkt1eUdrWkJNYmNudXE2SkE0U3BNQT09
Meeting ID: 847 3012 4003
Passcode: 701275
Dial by your location
+1 646 558 8656 US (New York)
+1 346 248 7799 US (Houston)
Meeting ID: 847 3012 4003
Passcode: 701275
Find your local number: https://us06web.zoom.us/u/kdCimCilL

Please Note: In accordance with F.S. 286.0105: Any person who desires to appeal any decision or recommendation at this meeting will need a record of the proceedings, and that for such purposes may need to ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which the appeal is based. The Town of Howey-in-the-Hills does not prepare or provide this verbatim record. Note: In accordance with the F.S. 286.26: Persons with disabilities needing assistance to participate in any of these proceedings should contact Town Hall, 101 N. Palm Avenue, Howey-in-the-Hills, FL 34737, (352) 324-2290 at least 48 business hours in advance of the meeting.

FY22 Midyear Budget Review Initial Summary:

MULTI-DEPARTMENTAL

120 – Salaries for Field Tech, new SRO (contract dependent), and Finance Analyst for remainder of FY22

510 - In every department, 510 will have a 90/10 reallocation with 520, instead of a typical 50/50 split

GENERAL FUND (001)

LEGISLATIVE (511)

Increase *493* by $600 due to staff number increase

FINANCIAL (513)

Increase *350* by $400 due to staff/volunteer number increase

Increase *410* by $1,000

Increase *540* by $600

Increase *550* by $1,500

GENERAL (519)

Increase *316* due to reallocation in coding (expenditures used to be charged against revenue)

POLICE (521)

Increase *150* by $2,000

Increase *490* by $150 for more events supplies

Increase *520* and *461* by $23,000 due to FIBR grant

Increase *540* to $800

CODE ENFORCEMENT (524)

Add *140* category with initial budget of $1,500

Increase *550* by $500

PUBLIC WORKS (539)

Reallocate *546* to *120* for new Field Tech

Increase *520* by $2,500 for ESRI ARCGIS Computer and software

Increase *550* by $500

TRANSPORTATION (541)

Increase *520* by $500

CEMETERY (542)

Increase *340* by $10,000

PARKS (572)

Increase *467* by $10,000 for more wood/supplies for Sarah Maude Mason Nature Preserve

Reallocate *520* to more proper categories of *340* and *630*

Increase *620* by $90,000 for pier

EVENTS (574)

Increase *340* by $2,000 to stay comparable to last year

IMPACT FEE (140)

Police (521) – increase *650* by $120,000 for two more vehicles

INFRASTRUCTURE (150)

Police (521) – reallocation of *440* to *640* (new object code)

UTILITY (401)

Water (533) – increase *140* by $6,500, due to chlorine management

Water (533) - increase *340*; last two years' average was $37,000 higher than current budget, but new staff should reduce overall financial burden

Water (533) – increase *550* by $5,000 for one-time educational reimbursement

Item 1.

1 GENERAL FUND

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
511000 Legislative						
511000 Legislative						
110 Executive Salaries	0.00	6,900.00	13,800.00	13,800.00	6,900.00	50 %
210 Fica	0.00	427.80	856.00	856.00	428.20	50 %
211 Medicare	0.00	100.08	200.00	200.00	99.92	50 %
314 Election Expense	0.00	-50.00	0.00	0.00	50.00	%
400 Travel & Per Diem	60.00	385.96	500.00	500.00	114.04	77 %
410 Telephone & Communications	0.00	160.00	750.00	750.00	590.00	21 %
415 Website	0.00	950.00	4,450.00	4,450.00	3,500.00	21 %
470 Printing - General	0.00	118.50	100.00	100.00	-18.50	119 %
493 Employee Party	0.00	1,470.40	900.00	900.00	-570.40	163 %
497 Compassion Flowers	0.00	0.00	100.00	100.00	100.00	%
510 Office Supplies	0.00	0.00	200.00	200.00	200.00	%
520 Operating Supplies	0.00	0.00	750.00	750.00	750.00	%
540 Dues and Subscriptions	0.00	910.99	1,300.00	1,300.00	389.01	70 %
550 Training/Education/Tuition	0.00	0.00	500.00	500.00	500.00	%
820 Contributions/Donations	0.00	0.00	2,000.00	2,000.00	2,000.00	%
Account Total:	**60.00**	**11,373.73**	**26,406.00**	**26,406.00**	**15,032.27**	**43 %**
Account Group Total:	**60.00**	**11,373.73**	**26,406.00**	**26,406.00**	**15,032.27**	**43 %**
513000 Financial And Administrative						
513000 Financial And Administrative						
110 Executive Salaries	0.00	50,814.14	100,747.00	100,747.00	49,932.86	50 %
120 Salaries	0.00	22,792.52	73,191.00	73,191.00	50,398.48	31 %
140 Overtime Wages	0.00	63.28	1,021.00	1,021.00	957.72	6 %
210 Fica	0.00	4,635.35	10,847.00	10,847.00	6,211.65	43 %
211 Medicare	0.00	1,084.10	2,537.00	2,537.00	1,452.90	43 %
225 ICMA Retirement Contribution	0.00	4,272.59	15,306.00	15,306.00	11,033.41	28 %
230 Life & Health Ins.	0.00	9,430.96	25,542.00	25,542.00	16,111.04	37 %
310 Legal Fees	0.00	247.50	0.00	0.00	-247.50	%
320 Accounting & Auditing	0.00	7,920.00	20,000.00	20,000.00	12,080.00	40 %
321 Bank Fees	0.00	0.00	100.00	100.00	100.00	%
340 Other Contractual Services	0.00	1,632.90	4,500.00	4,500.00	2,867.10	36 %
342 Software & Annual Maintenance	0.00	3,982.78	6,400.00	6,400.00	2,417.22	62 %
350 Pre Employment Screening	0.00	478.50	200.00	200.00	-278.50	239 %
400 Travel & Per Diem	0.00	621.92	1,500.00	1,500.00	878.08	41 %
410 Telephone & Communications	0.00	3,239.68	5,000.00	5,000.00	1,760.32	65 %
420 Freight/Postage/Shipping	0.00	213.45	800.00	800.00	586.55	27 %
430 Utility Services	0.00	1,949.10	3,500.00	3,500.00	1,550.90	56 %
440 Rentals & Leases	0.00	1,420.88	2,000.00	2,000.00	579.12	71 %
460 R & M - Equipment	0.00	0.00	300.00	300.00	300.00	%
461 R & M - Computer Maint	0.00	337.74	4,000.00	4,000.00	3,662.26	8 %
470 Printing - General	0.00	0.00	250.00	250.00	250.00	%
490 Miscellaneous Expenses	0.00	140.61	100.00	100.00	-40.61	141 %
510 Office Supplies	0.00	776.54	3,500.00	3,500.00	2,723.46	22 %
520 Operating Supplies	0.00	175.41	3,400.00	3,400.00	3,224.59	5 %
540 Dues and Subscriptions	0.00	589.66	1,900.00	1,900.00	1,310.34	31 %
550 Training/Education/Tuition	0.00	75.00	5,000.00	5,000.00	4,925.00	2 %
640 Cap Outlay - Equipment	0.00	1,261.71	1,500.00	1,500.00	238.29	84 %
Account Total:	**0.00**	**118,156.32**	**293,141.00**	**293,141.00**	**174,984.68**	**40 %**

1 GENERAL FUND

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
Account Group Total:	**0.00**	**118,156.32**	**293,141.00**	**293,141.00**	**174,984.68**	**40 %**
519000 Other General Government						
519000 Other General Government						
310 Legal Fees	0.00	34,494.99	75,000.00	75,000.00	40,505.01	46 %
316 Town Planning/Engineering	5,136.25	34,627.50	25,000.00	25,000.00	-9,627.50	139 %
320 Accounting & Auditing	0.00	605.00	21,000.00	21,000.00	20,395.00	3 %
340 Other Contractual Services	0.00	2,435.10	40,000.00	40,000.00	37,564.90	6 %
341 Contractor - (Ron -	0.00	0.00	191,000.00	191,000.00	191,000.00	%
347 Codification	0.00	225.00	5,000.00	5,000.00	4,775.00	5 %
451 Insurance	0.00	46,589.24	60,515.00	60,515.00	13,925.76	77 %
470 Printing - General	0.00	167.50	100.00	100.00	-67.50	168 %
492 Advertising	0.00	2,007.01	3,800.00	3,800.00	1,792.99	53 %
496 Contingency funds	0.00	0.00	3,000.00	3,000.00	3,000.00	%
520 Operating Supplies	0.00	0.00	400.00	400.00	400.00	%
540 Dues and Subscriptions	0.00	0.00	500.00	500.00	500.00	%
630 Cap Outlay - Improvements	0.00	32,460.00	0.00	0.00	-32,460.00	%
Account Total:	**5,136.25**	**153,611.34**	**425,315.00**	**425,315.00**	**271,703.66**	**36 %**
Account Group Total:	**5,136.25**	**153,611.34**	**425,315.00**	**425,315.00**	**271,703.66**	**36 %**
521000 Police						
521000 Police						
110 Executive Salaries	0.00	38,768.47	126,584.00	126,584.00	87,815.53	31 %
120 Salaries	0.00	170,596.08	260,501.00	260,501.00	89,904.92	65 %
130 Police - Reserve Salaries	0.00	9,000.00	35,540.00	35,540.00	26,540.00	25 %
140 Overtime Wages	0.00	8,260.13	31,572.00	31,572.00	23,311.87	26 %
150 Police - Incentive Pay	0.00	2,060.00	2,160.00	2,160.00	100.00	95 %
210 Fica	0.00	12,985.53	28,458.00	28,458.00	15,472.47	46 %
211 Medicare	0.00	3,036.98	6,655.00	6,655.00	3,618.02	46 %
220 Police Retirement Contribution	0.00	51,488.34	64,500.00	64,500.00	13,011.66	80 %
230 Life & Health Ins.	0.00	36,521.68	72,000.00	72,000.00	35,478.32	51 %
240 Workers' Compensation	0.00	424.39	0.00	0.00	-424.39	%
340 Other Contractual Services	0.00	4,257.40	12,617.00	12,617.00	8,359.60	34 %
342 Software & Annual Maintenance	0.00	8,061.34	0.00	0.00	-8,061.34	%
350 Pre Employment Screening	0.00	595.72	1,200.00	1,200.00	604.28	50 %
400 Travel & Per Diem	0.00	2,145.40	3,500.00	3,500.00	1,354.60	61 %
410 Telephone & Communications	0.00	10,068.37	15,000.00	15,000.00	4,931.63	67 %
420 Freight/Postage/Shipping	0.00	15.50	300.00	300.00	284.50	5 %
430 Utility Services	0.00	1,949.11	3,700.00	3,700.00	1,750.89	53 %
440 Rentals & Leases	0.00	26,831.38	21,525.00	21,525.00	-5,306.38	125 %
451 Insurance	0.00	416.00	0.00	0.00	-416.00	%
460 R & M - Equipment	0.00	1,233.68	4,400.00	4,400.00	3,166.32	28 %
461 R & M - Computer Maint	0.00	1,025.25	3,000.00	3,000.00	1,974.75	34 %
462 R & M - Building	0.00	2,639.86	1,500.00	1,500.00	-1,139.86	176 %
463 R & M - Vehicles	0.00	16,073.97	23,000.00	23,000.00	6,926.03	70 %
490 Miscellaneous Expenses	0.00	347.41	200.00	200.00	-147.41	174 %
510 Office Supplies	0.00	409.85	4,000.00	4,000.00	3,590.15	10 %
520 Operating Supplies	0.00	6,975.45	5,000.00	5,000.00	-1,975.45	140 %
522 Gas & Oil	0.00	17,332.91	17,000.00	17,000.00	-332.91	102 %
523 Uniforms	0.00	1,912.21	4,000.00	4,000.00	2,087.79	48 %
525 Weapons	0.00	923.98	3,200.00	3,200.00	2,276.02	29 %
540 Dues and Subscriptions	0.00	1,113.24	600.00	600.00	-513.24	186 %

Item 1.

Item 1.

1 GENERAL FUND

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
550 Training/Education/Tuition	0.00	1,864.20	4,000.00	4,000.00	2,135.80	47 %
640 Cap Outlay - Equipment	0.00	559.09	1,000.00	1,000.00	440.91	56 %
650 Cap Outlay - Vehicles	0.00	2,398.75	25,584.00	25,584.00	23,185.25	9 %
804 PD Vest Grant - 09/10	0.00	0.00	3,500.00	3,500.00	3,500.00	%
807 Byrne Grant - Evidence Storage	0.00	0.00	2,540.00	2,540.00	2,540.00	%
808 Byrne Grant - Vehicle	0.00	0.00	1,000.00	1,000.00	1,000.00	%
810 CESF Grant	0.00	23,131.27	50,000.00	50,000.00	26,868.73	46 %
811 ARPA Grant	0.00	22,491.89	0.00	0.00	-22,491.89	%
Account Total:	**0.00**	**487,914.83**	**839,336.00**	**839,336.00**	**351,421.17**	**58 %**
Account Group Total:	**0.00**	**487,914.83**	**839,336.00**	**839,336.00**	**351,421.17**	**58 %**
524000 Code Enforcement						
524000 Code Enforcement						
120 Salaries	0.00	19,585.20	37,856.00	37,856.00	18,270.80	52 %
140 Overtime Wages	0.00	273.00	0.00	0.00	-273.00	%
210 Fica	0.00	1,204.10	2,347.00	2,347.00	1,142.90	51 %
211 Medicare	0.00	281.64	549.00	549.00	267.36	51 %
230 Life & Health Ins.	0.00	4,017.00	7,800.00	7,800.00	3,783.00	52 %
310 Legal Fees	0.00	1,507.50	2,500.00	2,500.00	992.50	60 %
342 Software & Annual Maintenance	0.00	2,500.00	2,500.00	2,500.00	0.00	100 %
400 Travel & Per Diem	0.00	0.00	300.00	300.00	300.00	%
410 Telephone & Communications	0.00	282.19	700.00	700.00	417.81	40 %
420 Freight/Postage/Shipping	0.00	43.90	250.00	250.00	206.10	18 %
490 Miscellaneous Expenses	0.00	0.00	100.00	100.00	100.00	%
540 Dues and Subscriptions	0.00	20.00	200.00	200.00	180.00	10 %
550 Training/Education/Tuition	0.00	940.32	750.00	750.00	-190.32	125 %
Account Total:	**0.00**	**30,654.85**	**55,852.00**	**55,852.00**	**25,197.15**	**55 %**
Account Group Total:	**0.00**	**30,654.85**	**55,852.00**	**55,852.00**	**25,197.15**	**55 %**
539000 Public Services						
539000 Public Services						
110 Executive Salaries	0.00	2,478.81	5,858.00	5,858.00	3,379.19	42 %
120 Salaries	0.00	11,876.13	20,993.00	20,993.00	9,116.87	57 %
140 Overtime Wages	0.00	571.15	1,200.00	1,200.00	628.85	48 %
210 Fica	0.00	955.60	1,739.00	1,739.00	783.40	55 %
211 Medicare	0.00	223.36	407.00	407.00	183.64	55 %
225 ICMA Retirement Contribution	0.00	152.42	2,219.00	2,219.00	2,066.58	7 %
230 Life & Health Ins.	0.00	2,521.74	5,460.00	5,460.00	2,938.26	46 %
310 Legal Fees	0.00	80.00	0.00	0.00	-80.00	%
340 Other Contractual Services	450.00	54,093.51	90,000.00	90,000.00	35,906.49	60 %
346 Temp Help labor	0.00	0.00	5,000.00	5,000.00	5,000.00	%
350 Pre Employment Screening	0.00	0.00	100.00	100.00	100.00	%
400 Travel & Per Diem	0.00	0.00	250.00	250.00	250.00	%
410 Telephone & Communications	0.00	528.67	4,000.00	4,000.00	3,471.33	13 %
430 Utility Services	0.00	569.18	1,000.00	1,000.00	430.82	57 %
440 Rentals & Leases	0.00	147.10	500.00	500.00	352.90	29 %
460 R & M - Equipment	0.00	663.69	4,000.00	4,000.00	3,336.31	17 %
461 R & M - Computer Maint	0.00	0.00	650.00	650.00	650.00	%
462 R & M - Building	0.00	2,051.62	12,000.00	12,000.00	9,948.38	17 %
463 R & M - Vehicles	0.00	0.00	1,000.00	1,000.00	1,000.00	%
510 Office Supplies	0.00	0.00	2,500.00	2,500.00	2,500.00	%

Item 1.

1 GENERAL FUND

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
520 Operating Supplies	0.00	2,745.64	2,500.00	2,500.00	-245.64	110 %
522 Gas & Oil	0.00	1,518.04	5,500.00	5,500.00	3,981.96	28 %
523 Uniforms	0.00	271.98	500.00	500.00	228.02	54 %
524 Safety Equipment	0.00	0.00	800.00	800.00	800.00	%
540 Dues and Subscriptions	0.00	0.00	150.00	150.00	150.00	%
550 Training/Education/Tuition	375.00	375.00	150.00	150.00	-225.00	250 %
Account Total:	**825.00**	**81,823.64**	**168,476.00**	**168,476.00**	**86,652.36**	**49 %**
Account Group Total:	**825.00**	**81,823.64**	**168,476.00**	**168,476.00**	**86,652.36**	**49 %**
541000 Transportation						
541000 Transportation						
110 Executive Salaries	0.00	2,478.81	5,858.00	5,858.00	3,379.19	42 %
120 Salaries	0.00	7,707.54	16,692.00	16,692.00	8,984.46	46 %
140 Overtime Wages	0.00	132.42	0.00	0.00	-132.42	%
210 Fica	0.00	635.01	1,398.00	1,398.00	762.99	45 %
211 Medicare	0.00	148.56	327.00	327.00	178.44	45 %
225 ICMA Retirement Contribution	0.00	75.00	1,669.00	1,669.00	1,594.00	4 %
230 Life & Health Ins.	0.00	2,104.09	4,680.00	4,680.00	2,575.91	45 %
316 Town Planning/Engineering	0.00	580.00	0.00	0.00	-580.00	%
340 Other Contractual Services	0.00	972.50	16,000.00	16,000.00	15,027.50	6 %
346 Temp Help labor	0.00	0.00	250.00	250.00	250.00	%
431 Street Lighting	0.00	12,421.63	28,000.00	28,000.00	15,578.37	44 %
460 R & M - Equipment	0.00	0.00	200.00	200.00	200.00	%
463 R & M - Vehicles	0.00	0.00	1,000.00	1,000.00	1,000.00	%
520 Operating Supplies	0.00	0.00	500.00	500.00	500.00	%
524 Safety Equipment	0.00	0.00	250.00	250.00	250.00	%
530 Road Materials & Supplies	0.00	0.00	1,000.00	1,000.00	1,000.00	%
Account Total:	**0.00**	**27,255.56**	**77,824.00**	**77,824.00**	**50,568.44**	**35 %**
Account Group Total:	**0.00**	**27,255.56**	**77,824.00**	**77,824.00**	**50,568.44**	**35 %**
542000 Cemetery						
542000 Cemetery						
340 Other Contractual Services	0.00	5,900.00	10,000.00	10,000.00	4,100.00	59 %
460 R & M - Equipment	0.00	0.00	1,700.00	1,700.00	1,700.00	%
Account Total:	**0.00**	**5,900.00**	**11,700.00**	**11,700.00**	**5,800.00**	**50 %**
Account Group Total:	**0.00**	**5,900.00**	**11,700.00**	**11,700.00**	**5,800.00**	**50 %**
571000 Library						
571000 Library						
110 Executive Salaries	0.00	23,746.95	44,000.00	44,000.00	20,253.05	54 %
120 Salaries	0.00	4,283.51	13,000.00	13,000.00	8,716.49	33 %
210 Fica	0.00	1,708.65	3,534.00	3,534.00	1,825.35	48 %
211 Medicare	0.00	399.62	827.00	827.00	427.38	48 %
225 ICMA Retirement Contribution	0.00	1,092.40	2,200.00	2,200.00	1,107.60	50 %
230 Life & Health Ins.	0.00	4,017.00	7,800.00	7,800.00	3,783.00	52 %
340 Other Contractual Services	0.00	2,054.08	4,500.00	4,500.00	2,445.92	46 %
350 Pre Employment Screening	0.00	45.00	150.00	150.00	105.00	30 %
400 Travel & Per Diem	0.00	0.00	500.00	500.00	500.00	%
410 Telephone & Communications	1,500.00	10,540.00	20,000.00	20,000.00	9,460.00	53 %
420 Freight/Postage/Shipping	0.00	0.00	110.00	110.00	110.00	%
430 Utility Services	0.00	2,546.88	6,750.00	6,750.00	4,203.12	38 %

1 GENERAL FUND

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
480 Promotional Activities	0.00	318.17	1,500.00	1,500.00	1,181.83	21 %
490 Miscellaneous Expenses	0.00	0.00	500.00	500.00	500.00	%
493 Employee Party	0.00	0.00	500.00	500.00	500.00	%
510 Office Supplies	0.00	906.32	2,500.00	2,500.00	1,593.68	36 %
520 Operating Supplies	0.00	5,502.32	10,000.00	10,000.00	4,497.68	55 %
540 Dues and Subscriptions	0.00	380.96	350.00	350.00	-30.96	109 %
550 Training/Education/Tuition	0.00	0.00	400.00	400.00	400.00	%
Account Total:	**1,500.00**	**57,541.86**	**119,121.00**	**119,121.00**	**61,579.14**	**48 %**
Account Group Total:	**1,500.00**	**57,541.86**	**119,121.00**	**119,121.00**	**61,579.14**	**48 %**
572000 Parks & Recreation						
572000 Parks & Recreation						
340 Other Contractual Services	0.00	1,700.00	10,000.00	10,000.00	8,300.00	17 %
343 Special Events	0.00	1,958.52	5,250.00	5,250.00	3,291.48	37 %
410 Telephone & Communications	0.00	40.00	0.00	0.00	-40.00	%
430 Utility Services	0.00	373.38	600.00	600.00	226.62	62 %
460 R & M - Equipment	0.00	0.00	10,000.00	10,000.00	10,000.00	%
467 R & M - Nature Trail	0.00	0.00	1,000.00	1,000.00	1,000.00	%
468 R & M - Recreation Equip	0.00	1,200.00	0.00	0.00	-1,200.00	%
520 Operating Supplies	0.00	35.69	2,500.00	2,500.00	2,464.31	1 %
630 Cap Outlay - Improvements	0.00	12,400.00	6,000.00	6,000.00	-6,400.00	207 %
Account Total:	**0.00**	**17,707.59**	**35,350.00**	**35,350.00**	**17,642.41**	**50 %**
Account Group Total:	**0.00**	**17,707.59**	**35,350.00**	**35,350.00**	**17,642.41**	**50 %**
573000 Historical Preservation						
573000 Historical Preservation						
410 Telephone & Communications	0.00	20.00	0.00	0.00	-20.00	%
490 Miscellaneous Expenses	0.00	0.00	5,000.00	5,000.00	5,000.00	%
510 Office Supplies	0.00	0.00	1,000.00	1,000.00	1,000.00	%
Account Total:	**0.00**	**20.00**	**6,000.00**	**6,000.00**	**5,980.00**	**%**
Account Group Total:	**0.00**	**20.00**	**6,000.00**	**6,000.00**	**5,980.00**	**%**
574000 Special Events						
574000 Special Events						
340 Other Contractual Services	0.00	12,590.24	10,000.00	10,000.00	-2,590.24	126 %
343 Special Events	0.00	1,781.16	2,000.00	2,000.00	218.84	89 %
440 Rentals & Leases	0.00	1,191.55	2,000.00	2,000.00	808.45	60 %
470 Printing - General	0.00	499.00	250.00	250.00	-249.00	200 %
480 Promotional Activities	0.00	390.04	1,300.00	1,300.00	909.96	30 %
490 Miscellaneous Expenses	0.00	250.00	0.00	0.00	-250.00	%
492 Advertising	0.00	0.00	350.00	350.00	350.00	%
520 Operating Supplies	0.00	37.57	0.00	0.00	-37.57	%
Account Total:	**0.00**	**16,739.56**	**15,900.00**	**15,900.00**	**-839.56**	**105 %**
Account Group Total:	**0.00**	**16,739.56**	**15,900.00**	**15,900.00**	**-839.56**	**105 %**
Fund Total:	**7,521.25**	**1,008,699.28**	**2,074,421.00**	**2,074,421.00**	**1,065,721.72**	**49 %**

Item 1.

120 POLICE ADVANCED TRAINING FUND

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
521000 Police						
521000 Police						
400 Travel & Per Diem	0.00	0.00	1,000.00	1,000.00	1,000.00	%
490 Miscellaneous Expenses	0.00	0.00	100.00	100.00	100.00	%
550 Training/Education/Tuition	0.00	0.00	1,000.00	1,000.00	1,000.00	%
640 Cap Outlay - Equipment	0.00	0.00	1,000.00	1,000.00	1,000.00	%
Account Total:	**0.00**	**0.00**	**3,100.00**	**3,100.00**	**3,100.00**	**%**
Account Group Total:	**0.00**	**0.00**	**3,100.00**	**3,100.00**	**3,100.00**	**%**
Fund Total:	**0.00**	**0.00**	**3,100.00**	**3,100.00**	**3,100.00**	**%**

140 IMPACT FEES

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
521000 Police						
521000 Police						
440 Rentals & Leases	0.00	11,890.48	0.00	0.00	-11,890.48	%
620 Cap Outlay-Buildings	0.00	30,336.48	0.00	0.00	-30,336.48	%
640 Cap Outlay - Equipment	0.00	0.00	28,600.00	28,600.00	28,600.00	%
650 Cap Outlay - Vehicles	0.00	18,892.41	50,000.00	50,000.00	31,107.59	38 %
Account Total:	**0.00**	**61,119.37**	**78,600.00**	**78,600.00**	**17,480.63**	**78 %**
Account Group Total:	**0.00**	**61,119.37**	**78,600.00**	**78,600.00**	**17,480.63**	**78 %**
533000 Water Utility Services						
533000 Water Utility Services						
633 Cap Ou - Water	0.00	0.00	40,000.00	40,000.00	40,000.00	%
670	0.00	0.00	14,000.00	14,000.00	14,000.00	%
Account Total:	**0.00**	**0.00**	**54,000.00**	**54,000.00**	**54,000.00**	**%**
Account Group Total:	**0.00**	**0.00**	**54,000.00**	**54,000.00**	**54,000.00**	**%**
572000 Parks & Recreation						
572000 Parks & Recreation						
615 Parks Expansion	0.00	0.00	29,456.00	29,456.00	29,456.00	%
640 Cap Outlay - Equipment	0.00	17,342.00	0.00	0.00	-17,342.00	%
Account Total:	**0.00**	**17,342.00**	**29,456.00**	**29,456.00**	**12,114.00**	**59 %**
Account Group Total:	**0.00**	**17,342.00**	**29,456.00**	**29,456.00**	**12,114.00**	**59 %**
Fund Total:	**0.00**	**78,461.37**	**162,056.00**	**162,056.00**	**83,594.63**	**48 %**

150 INFRASTRUCTURE FUND

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
521000 Police						
521000 Police						
440 Rentals & Leases	0.00	0.00	3,200.00	3,200.00	3,200.00	%
650 Cap Outlay - Vehicles	0.00	44,216.57	55,000.00	55,000.00	10,783.43	80 %
Account Total:	**0.00**	**44,216.57**	**58,200.00**	**58,200.00**	**13,983.43**	**76 %**
Account Group Total:	**0.00**	**44,216.57**	**58,200.00**	**58,200.00**	**13,983.43**	**76 %**
541000 Transportation						
541000 Transportation						
630 Cap Outlay - Improvements	0.00	8,601.25	114,247.00	114,247.00	105,645.75	8 %
650 Cap Outlay - Vehicles	0.00	0.00	6,076.00	6,076.00	6,076.00	%
Account Total:	**0.00**	**8,601.25**	**120,323.00**	**120,323.00**	**111,721.75**	**7 %**
Account Group Total:	**0.00**	**8,601.25**	**120,323.00**	**120,323.00**	**111,721.75**	**7 %**
Fund Total:	**0.00**	**52,817.82**	**178,523.00**	**178,523.00**	**125,705.18**	**30 %**

Item 1.

TOWN OF HOWEY-IN-THE-HILLS

Statement of Expenditure - Budget vs. Actual Report

For the Accounting Period: 4 / 22

155 BUILDING SERVICES FUND

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
513000 Financial And Administrative						
513000 Financial And Administrative						
110 Executive Salaries	0.00	5,538.14	0.00	0.00	-5,538.14	%
120 Salaries	0.00	12,216.65	0.00	0.00	-12,216.65	%
140 Overtime Wages	0.00	60.75	0.00	0.00	-60.75	%
210 Fica	0.00	1,074.89	0.00	0.00	-1,074.89	%
211 Medicare	0.00	251.29	0.00	0.00	-251.29	%
225 ICMA Retirement Contribution	0.00	905.97	0.00	0.00	-905.97	%
230 Life & Health Ins.	0.00	3,719.32	0.00	0.00	-3,719.32	%
340 Other Contractual Services	0.00	199.00	0.00	0.00	-199.00	%
Account Total:	**0.00**	**23,966.01**	**0.00**	**0.00**	**-23,966.01**	**%**
Account Group Total:	**0.00**	**23,966.01**	**0.00**	**0.00**	**-23,966.01**	**%**
519000 Other General Government						
519000 Other General Government						
341 Contractor - (Ron -	0.00	17,017.00	0.00	0.00	-17,017.00	%
Account Total:	**0.00**	**17,017.00**	**0.00**	**0.00**	**-17,017.00**	**%**
Account Group Total:	**0.00**	**17,017.00**	**0.00**	**0.00**	**-17,017.00**	**%**
524000 Code Enforcement						
524000 Code Enforcement						
680 Cap Outlay - Comp & Software	0.00	979.99	0.00	0.00	-979.99	%
Account Total:	**0.00**	**979.99**	**0.00**	**0.00**	**-979.99**	**%**
Account Group Total:	**0.00**	**979.99**	**0.00**	**0.00**	**-979.99**	**%**
Fund Total:	**0.00**	**41,963.00**	**0.00**	**0.00**	**-41,963.00**	**%**

401 WATER / SANITATION FUND

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
533000 Water Utility Services						
533000 Water Utility Services						
110 Executive Salaries	0.00	44,108.60	101,114.00	101,114.00	57,005.40	44 %
120 Salaries	0.00	38,283.87	71,001.00	71,001.00	32,717.13	54 %
140 Overtime Wages	0.00	4,082.32	2,500.00	2,500.00	-1,582.32	163 %
210 Fica	0.00	5,237.99	10,826.00	10,826.00	5,588.01	48 %
211 Medicare	0.00	1,225.05	2,532.00	2,532.00	1,306.95	48 %
225 ICMA Retirement Contribution	0.00	4,724.00	12,650.00	12,650.00	7,926.00	37 %
230 Life & Health Ins.	0.00	7,291.45	27,613.00	27,613.00	20,321.55	26 %
240 Workers' Compensation	0.00	12,500.25	16,667.00	16,667.00	4,166.75	75 %
310 Legal Fees	0.00	21,019.06	11,050.00	11,050.00	-9,969.06	190 %
316 Town Planning/Engineering	1,703.75	5,230.00	50,000.00	50,000.00	44,770.00	10 %
320 Accounting & Auditing	0.00	0.00	14,250.00	14,250.00	14,250.00	%
340 Other Contractual Services	0.00	121,178.63	150,000.00	150,000.00	28,821.37	81 %
342 Software & Annual Maintenance	0.00	5,165.88	14,000.00	14,000.00	8,834.12	37 %
400 Travel & Per Diem	0.00	106.67	1,500.00	1,500.00	1,393.33	7 %
410 Telephone & Communications	0.00	1,806.06	5,000.00	5,000.00	3,193.94	36 %
430 Utility Services	0.00	19,012.01	29,500.00	29,500.00	10,487.99	64 %
440 Rentals & Leases	0.00	287.29	1,500.00	1,500.00	1,212.71	19 %
451 Insurance	0.00	18,930.00	25,240.00	25,240.00	6,310.00	75 %
460 R & M - Equipment	0.00	3,493.00	3,000.00	3,000.00	-493.00	116 %
461 R & M - Computer Maint	0.00	0.00	1,000.00	1,000.00	1,000.00	%
462 R & M - Building	0.00	1,688.35	10,000.00	10,000.00	8,311.65	17 %
463 R & M - Vehicles	0.00	207.53	0.00	0.00	-207.53	%
466 R & M - Water	0.00	9,956.33	40,000.00	40,000.00	30,043.67	25 %
470 Printing - General	0.00	0.00	100.00	100.00	100.00	%
490 Miscellaneous Expenses	0.00	0.00	100.00	100.00	100.00	%
492 Advertising	0.00	0.00	300.00	300.00	300.00	%
510 Office Supplies	0.00	0.00	4,000.00	4,000.00	4,000.00	%
520 Operating Supplies	0.00	44,100.29	60,000.00	60,000.00	15,899.71	74 %
523 Uniforms	0.00	0.00	100.00	100.00	100.00	%
524 Safety Equipment	0.00	0.00	100.00	100.00	100.00	%
540 Dues and Subscriptions	0.00	239.00	800.00	800.00	561.00	30 %
550 Training/Education/Tuition	0.00	5,434.00	2,200.00	2,200.00	-3,234.00	247 %
613 Cap Outlay - Wetland	0.00	900.00	8,050.00	8,050.00	7,150.00	11 %
630 Cap Outlay - Improvements	0.00	10,700.00	0.00	0.00	-10,700.00	%
650 Cap Outlay - Vehicles	0.00	0.00	6,076.00	6,076.00	6,076.00	%
680 Cap Outlay - Comp & Software	0.00	979.99	0.00	0.00	-979.99	%
710 Debt Principal/loan	0.00	13,548.84	27,000.00	27,000.00	13,451.16	50 %
720 Debt Interest/loan	0.00	19,905.77	6,000.00	6,000.00	-13,905.77	332 %
730 Other Debt Service Costs	0.00	0.00	145,000.00	145,000.00	145,000.00	%
Account Total:	**1,703.75**	**421,342.23**	**860,769.00**	**860,769.00**	**439,426.77**	**49 %**
Account Group Total:	**1,703.75**	**421,342.23**	**860,769.00**	**860,769.00**	**439,426.77**	**49 %**
534000 Sanitation Department						
534000 Sanitation Department						
340 Other Contractual Services	0.00	65,844.09	175,000.00	175,000.00	109,155.91	38 %
Account Total:	**0.00**	**65,844.09**	**175,000.00**	**175,000.00**	**109,155.91**	**38 %**
Account Group Total:	**0.00**	**65,844.09**	**175,000.00**	**175,000.00**	**109,155.91**	**38 %**

401 WATER / SANITATION FUND

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
535000 Sewer, Wastewater Services						
535000 Sewer, Wastewater Services						
340 Other Contractual Services	0.00	23,155.20	80,000.00	80,000.00	56,844.80	29 %
430 Utility Services	0.00	26,597.60	0.00	0.00	-26,597.60	%
466 R & M - Water	0.00	0.00	10,000.00	10,000.00	10,000.00	%
Account Total:	**0.00**	**49,752.80**	**90,000.00**	**90,000.00**	**40,247.20**	**55 %**
Account Group Total:	**0.00**	**49,752.80**	**90,000.00**	**90,000.00**	**40,247.20**	**55 %**
Fund Total:	**1,703.75**	**536,939.12**	**1,125,769.00**	**1,125,769.00**	**588,829.88**	**48 %**

Item 1.

651 POLICE RETIREMENT FUND

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
521000 Police						
521000 Police						
310 Legal Fees	0.00	3,461.25	6,000.00	6,000.00	2,538.75	58 %
320 Accounting & Auditing	0.00	0.00	8,000.00	8,000.00	8,000.00	%
340 Other Contractual Services	0.00	4,030.06	1,728.00	1,728.00	-2,302.06	233 %
400 Travel & Per Diem	0.00	0.00	1,000.00	1,000.00	1,000.00	%
490 Miscellaneous Expenses	0.00	0.00	100.00	100.00	100.00	%
494 Benefit Payments	0.00	26,087.45	62,610.00	62,610.00	36,522.55	42 %
Account Total:	**0.00**	**33,578.76**	**79,438.00**	**79,438.00**	**45,859.24**	**42 %**
Account Group Total:	**0.00**	**33,578.76**	**79,438.00**	**79,438.00**	**45,859.24**	**42 %**
Fund Total:	**0.00**	**33,578.76**	**79,438.00**	**79,438.00**	**45,859.24**	**42 %**
Grand Total:	**9,225.00**	0.00				
		1,752,459.35	3,623,307.00	3,623,307.00	1,870,847.65	48 %

Item 1.

1 GENERAL FUND

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
310000 TAXES					
311100 Ad Valorem Taxes	0.00	170.99	911,967.00	911,796.01	0 %
314100 U.S.T. - Electricity	0.00	13,854.68	139,000.00	125,145.32	10 %
314400 U.S.T. - Gas	0.00	1.57	0.00	-1.57	** %
314800 U.S.T. - Propane	0.00	84.63	1,000.00	915.37	8 %
315000 CST - Communications Serv Tax	0.00	0.00	51,145.00	51,145.00	0 %
315100 CST - Communications Services Tax	0.00	4,238.16	0.00	-4,238.16	** %
Account Group Total:	**0.00**	**18,350.03**	**1,103,112.00**	**1,084,761.97**	**2 %**
320000 LICENSES AND PERMITS					
321100 Town Business Tax Receipt	0.00	1,975.00	2,000.00	25.00	99 %
322100 Zoning Permit Application Fees	0.00	0.00	3,000.00	3,000.00	0 %
322101 Plan Review (Ron-100%)	0.00	0.00	21,000.00	21,000.00	0 %
322102 Admin Fee (Town - 100%)	0.00	0.00	1,245.00	1,245.00	0 %
322202 Variance Fees	0.00	-81.15	0.00	81.15	** %
322207 The Reserves Developer Fees	2,000.00	-7,318.23	3,000.00	10,318.23	*** %
322208 Howey Self Storage - Developer Fees	0.00	0.00	1,500.00	1,500.00	0 %
322210 Whispering Pines Developer Fees	0.00	2,710.00	0.00	-2,710.00	** %
322211 Venezia Developer Fees	0.00	1,426.50	0.00	-1,426.50	** %
322213 Lake Hills PUD Developer Fees (fka Bouis)	0.00	-1,415.00	0.00	1,415.00	** %
322217 Simpson Property Development Fees	0.00	-125.00	0.00	125.00	** %
322250 Permit - Sign	0.00	25.00	0.00	-25.00	** %
322304 Inspection Fees Collected Due Contr	0.00	0.00	170,000.00	170,000.00	0 %
322305 Permits-30%	0.00	0.00	103,000.00	103,000.00	0 %
322307 Fees Income - DCA/DBPR	0.00	0.00	5,000.00	5,000.00	0 %
323100 Franchise Fee - Electric	0.00	10,756.38	95,500.00	84,743.62	11 %
323202 Franchise Fee - Sprint Tower Lease	3,098.67	21,690.69	40,000.00	18,309.31	54 %
323203 Franchise Fee - Verizon Tower Lease	0.00	5,260.52	33,000.00	27,739.48	16 %
323400 Franchise Fee - Gas	306.02	3,226.48	3,500.00	273.52	92 %
329100 Inspection Fees Collected Due Contractor	0.00	75.00	4,000.00	3,925.00	2 %
Account Group Total:	**5,404.69**	**38,206.19**	**485,745.00**	**447,538.81**	**8 %**
330000 INTERGOVERNMENTAL REVENUE					
331220 CESF JAG Grant	0.00	21,069.60	0.00	-21,069.60	** %
331750 Marianne Beck Library, E-Rate	0.00	0.00	14,400.00	14,400.00	0 %
332100 CARES ACT Funds	0.00	0.00	44,000.00	44,000.00	0 %
335120 SRS - Proceeds State Revenue Sharing	0.00	0.00	56,743.00	56,743.00	0 %
335125 State Revenue Sharing Proceeds	0.00	4,268.93	0.00	-4,268.93	** %
335150 SRS - Alcoholic Beverage License	0.00	1,419.38	2,800.00	1,380.62	51 %
335180 SRS- Local Govt. 1/2 Cent Sales Tax	0.00	9,193.84	107,594.00	98,400.16	9 %
337710 Library Interlocal Agreement	0.00	19,273.31	33,040.00	13,766.69	58 %
338200 Lake County Business Tax Receipt	0.00	150.00	1,000.00	850.00	15 %
338900 Interest from Tax Collector	0.00	0.00	100.00	100.00	0 %
Account Group Total:	**0.00**	**55,375.06**	**259,677.00**	**204,301.94**	**21 %**
340000 Charges for Services					
341901 Public Record Requests	0.00	37.50	0.00	-37.50	** %
341920 Lien Search Charges	50.00	2,780.00	3,000.00	220.00	93 %
342910 School Resource Officer Services	0.00	72,914.50	145,829.00	72,914.50	50 %
342960 Outside Security Services	0.00	13,709.00	0.00	-13,709.00	** %
343920 Boat Ramp Decals	105.00	2,855.00	4,000.00	1,145.00	71 %

1 GENERAL FUND

Account		Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
343930	Golf Cart Permits	100.00	875.00	700.00	-175.00	125 %
343999	Miscellaneous Sales	0.00	15.00	0.00	-15.00	** %
344990	State Reimbursement, Street Lighting	0.00	0.00	5,768.00	5,768.00	0 %
347100	Library - Fees	0.00	223.15	0.00	-223.15	** %
347101	Library copies/Faxes	144.40	1,009.10	1,000.00	-9.10	101 %
347400	Service Charge - Special Events	0.00	175.00	1,800.00	1,625.00	10 %
	Account Group Total:	**399.40**	**94,593.25**	**162,097.00**	**67,503.75**	**58 %**
350000 FINES AND FORFEITS						
351100	Court Fines & Forfeits	0.00	7,063.85	8,000.00	936.15	88 %
352100	Library - Fines	137.05	335.88	0.00	-335.88	** %
	Account Group Total:	**137.05**	**7,399.73**	**8,000.00**	**600.27**	**92 %**
360000						
361100	Interest Earnings	27.98	178.87	0.00	-178.87	** %
363400	Pd Vest Grant	0.00	0.00	1,750.00	1,750.00	0 %
363404	2009 Byrne Grant - Tactical Equipment &	0.00	0.00	1,000.00	1,000.00	0 %
363407	State Law Enforce Grant-PD Equip	0.00	0.00	2,540.00	2,540.00	0 %
363409	CESF Grant	0.00	0.00	50,000.00	50,000.00	0 %
364100	Sale-Cemetery Lots	0.00	-40.00	0.00	40.00	** %
366920	Donations - Police Dept.	0.00	2,210.00	0.00	-2,210.00	** %
366940	Donation Parks & Recreation	0.00	2,065.00	0.00	-2,065.00	** %
366980	Donations - General	0.00	305.00	0.00	-305.00	** %
366990	Donations - Special Events	0.00	576.00	0.00	-576.00	** %
369300	SETTLEMENTS	0.00	0.00	500.00	500.00	0 %
369400	Insurance Refund	0.00	545.15	0.00	-545.15	** %
369900	Miscellaneous Revenue	0.00	12,400.00	0.00	-12,400.00	** %
369910	Police Fees Collected	6.00	1,148.97	0.00	-1,148.97	** %
	Account Group Total:	**33.98**	**19,388.99**	**55,790.00**	**36,401.01**	**35 %**
	Fund Total:	**5,975.12**	**233,313.25**	**2,074,421.00**	**1,841,107.75**	**11 %**

Item 1.

TOWN OF HOWEY-IN-THE-HILLS
Statement of Revenue Budget vs Actuals
For the Accounting Period: 4 / 22

120 POLICE ADVANCED TRAINING FUND

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
350000 FINES AND FORFEITS					
351130 Local Law Enforcement Education	0.00	1,173.05	3,000.00	1,826.95	39 %
Account Group Total:	**0.00**	**1,173.05**	**3,000.00**	**1,826.95**	**39 %**
Fund Total:	**0.00**	**1,173.05**	**3,000.00**	**1,826.95**	**39 %**

TOWN OF HOWEY-IN-THE-HILLS
Statement of Revenue Budget vs Actuals
For the Accounting Period: 4 / 22

140 IMPACT FEES

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
320000 LICENSES AND PERMITS					
322302 Impact Fees-Police	0.00	18,017.79	50,000.00	31,982.21	36 %
322303 Impact Fees -Parks	0.00	16,914.66	40,000.00	23,085.34	42 %
322306 Water Impact Fees	0.00	34,659.02	90,000.00	55,340.98	39 %
Account Group Total:	**0.00**	**69,591.47**	**180,000.00**	**110,408.53**	**39 %**
Fund Total:	**0.00**	**69,591.47**	**180,000.00**	**110,408.53**	**39 %**

150 INFRASTRUCTURE FUND

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
310000 TAXES					
312300 County Ninth-Cent Gas Tax	0.00	4,531.87	10,000.00	5,468.13	45 %
312410 L.F.T. - First (1 to 6 Cents)	0.00	3,492.96	40,460.00	36,967.04	9 %
312600 Discretionary Sales Surtaxes - Infrastructure	0.00	0.00	169,247.00	169,247.00	0 %
312630 Discretionary Sales Surtax - Infrastructure	0.00	11,560.01	0.00	-11,560.01	** %
Account Group Total:	**0.00**	**19,584.84**	**219,707.00**	**200,122.16**	**9 %**
Fund Total:	**0.00**	**19,584.84**	**219,707.00**	**200,122.16**	**9 %**

TOWN OF HOWEY-IN-THE-HILLS
Statement of Revenue Budget vs Actuals
For the Accounting Period: 4 / 22

155 BUILDING SERVICES FUND

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
320000 LICENSES AND PERMITS					
322100 Zoning Permit Application Fees	22.50	1,695.00	0.00	-1,695.00	** %
322101 Plan Review (Ron-100%)	60.00	6,276.78	0.00	-6,276.78	** %
322102 Admin Fee (Town - 100%)	3.28	239.52	0.00	-239.52	** %
322304 Inspection Fees Collected Due Contr	734.75	64,754.45	0.00	-64,754.45	** %
322305 Permits-30%	292.40	24,766.65	0.00	-24,766.65	** %
322307 Fees Income - DCA/DBPR	32.74	2,396.40	0.00	-2,396.40	** %
Account Group Total:	**1,145.67**	**100,128.80**	**0.00**	**-100,128.80**	**** %**
Fund Total:	**1,145.67**	**100,128.80**	**0.00**	**-100,128.80**	**** %**

TOWN OF HOWEY-IN-THE-HILLS
Statement of Revenue Budget vs Actuals
For the Accounting Period: 4 / 22

401 WATER / SANITATION FUND

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
310000 TAXES					
314300 U.S.T. - Water	0.00	27,345.62	42,000.00	14,654.38	65 %
Account Group Total:	**0.00**	**27,345.62**	**42,000.00**	**14,654.38**	**65 %**
330000 INTERGOVERNMENTAL REVENUE					
334351 State Grant-Sewer LP35021	0.00	365,000.00	0.00	-365,000.00	** %
Account Group Total:	**0.00**	**365,000.00**	**0.00**	**-365,000.00**	**** %**
340000 Charges for Services					
343310 Water Sales	0.00	286,663.50	500,000.00	213,336.50	57 %
343350 FEES- NEW CON	60.00	20,230.46	100,000.00	79,769.54	20 %
343400 Recycling	0.00	971.79	2,000.00	1,028.21	49 %
343410 Water Sys Improvement Fee	0.00	67,247.49	110,000.00	42,752.51	61 %
343500 Sanitation Revenue	-803.52	14,009.22	200,000.00	185,990.78	7 %
343505 Sewer	0.00	0.00	3,000.00	3,000.00	0 %
343515 Waste Water, CDD	0.00	45,113.73	80,000.00	34,886.27	56 %
343525 Waste Water, Town	0.00	38,337.80	80,000.00	41,662.20	48 %
343600 Penalty Charges	0.00	4,210.72	3,000.00	-1,210.72	140 %
343800 Water Turn On/Off Charges	0.00	0.00	1,000.00	1,000.00	0 %
Account Group Total:	**-743.52**	**476,784.71**	**1,079,000.00**	**602,215.29**	**44 %**
350000 FINES AND FORFEITS					
353100 Utility/Meter Fines	0.00	0.00	1,000.00	1,000.00	0 %
Account Group Total:	**0.00**	**0.00**	**1,000.00**	**1,000.00**	**0 %**
360000					
361100 Interest Earnings	30.87	198.92	1,500.00	1,301.08	13 %
369900 Miscellaneous Revenue	0.00	1,946.00	3,000.00	1,054.00	65 %
Account Group Total:	**30.87**	**2,144.92**	**4,500.00**	**2,355.08**	**48 %**
Fund Total:	**-712.65**	**871,275.25**	**1,126,500.00**	**255,224.75**	**77 %**

TOWN OF HOWEY-IN-THE-HILLS
Statement of Revenue Budget vs Actuals
For the Accounting Period: 4 / 22

651 POLICE RETIREMENT FUND

Account		Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
310000 TAXES						
312520	State Pension Contribution	0.00	20,439.45	14,153.00	-6,286.45	144 %
	Account Group Total:	**0.00**	**20,439.45**	**14,153.00**	**-6,286.45**	**144 %**
360000						
361300	Investment Earnings	0.00	-38,329.73	119,000.00	157,329.73	-32 %
368100	Employee Contribution	0.00	7,977.58	17,000.00	9,022.42	47 %
368200	Employer Contribution	0.00	43,078.80	64,500.00	21,421.20	67 %
	Account Group Total:	**0.00**	**12,726.65**	**200,500.00**	**187,773.35**	**6 %**
	Fund Total:	**0.00**	**33,166.10**	**214,653.00**	**181,486.90**	**15 %**
	Grand Total:	**6,408.14**	**1,328,232.76**	**3,818,281.00**	**2,490,048.24**	**35 %**

For the Year: 2021 - 2022

1 GENERAL FUND

Account Object	Actuals 17-18	Actuals 18-19	Actuals 19-20	Actuals 20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
511000 Legislative										
110 Executive Salaries	31,400	35,400	35,325	15,600	16,200	96%	13,800		13,800	85%
210 Fica	1,947	2,195	2,190	967	1,004	96%	856		856	85%
211 Medicare	455	513	512	226	235	96%	200		200	85%
310 Legal Fees			125		0	0%			0	0%
314 Election Expense			177	15,412	11,000	140%			0	0%
340 Other Contractual Service			185		0	0%			0	0%
350 Pre Employment Screening				15	0	***%			0	0%
400 Travel & Per Diem	137	206	129	500	600	83%	500		500	83%
410 Telephone & Communication	1,310	360	835	778	750	104%	750		750	100%
415 Website	5,350	2,325	3,321	3,275	4,450	74%	4,450		4,450	100%
420 Freight/Postage/Shipping	254			23	0	***%			0	0%
470 Printing - General		120			250	0%	100		100	40%
490 Miscellaneous Expenses		100	120		0	0%			0	0%
492 Advertising			2,261		0	0%			0	0%
493 Employee Party	662	1,127	625	744	900	83%	900		900	100%
496 Contingency funds			10		0	0%			0	0%
497 Compassion Flowers	307				100	0%	100		100	100%
510 Office Supplies	99	171	87	42	200	21%	200		200	100%
520 Operating Supplies	786	655	98	14	750	2%	750		750	100%
540 Dues and Subscriptions	1,720	946	1,013	1,875	1,000	188%	1,300		1,300	130%
550 Training/Education/Tuitio		1,099			500	0%	500		500	100%
820 Contributions/Donations	2,000	2,500	4,500	3,196	5,000	64%	2,000		2,000	40%
Account:	46,427	47,717	51,513	42,667	42,939	99%	26,406	0	26,406	61%
513000 Financial And Administrative										
110 Executive Salaries	40,368	41,881	37,081	80,558	45,360	178%	146,746	-45,999	100,747	222%
120 Salaries	39,015	58,931	51,893	22,355	32,364	69%	73,191		73,191	226%
140 Overtime Wages		96		84	1,080	8%	1,021		1,021	95%
210 Fica	4,800	6,107	5,637	7,552	4,886	155%	13,699	-2,852	10,847	222%
211 Medicare	1,123	1,428	1,319	1,766	1,143	155%	3,204	-667	2,537	222%
225 ICMA Retirement Contribut				3,867	2,000	193%	19,906	-4,600	15,306	765%
230 Life & Health Ins.	11,155	10,458	9,597	13,475	13,722	98%	29,250	-3,708	25,542	186%
250 Unemployment Expense	1,294		825	2,139	0	***%			0	0%
320 Accounting & Auditing			32,200	32,200	20,000	161%	20,000		20,000	100%
321 Bank Fees	500	50			100	0%	100		100	100%
340 Other Contractual Service	3,595	3,522	4,470	2,207	4,500	49%	4,500		4,500	100%
342 Software & Annual Mainten	3,600	3,654	3,841	16,202	4,500	360%	4,000	2,400	6,400	142%
350 Pre Employment Screening	250	299	883	835	120	696%	200		200	167%
400 Travel & Per Diem	356	96	15	563	500	113%	1,500		1,500	300%
410 Telephone & Communication	3,526	3,734	5,362	7,298	4,500	162%	5,000		5,000	111%
420 Freight/Postage/Shipping	1,045	994	1,000	642	300	214%	800		800	267%
430 Utility Services	445	3,703	4,005	3,573	3,500	102%	3,500		3,500	100%
440 Rentals & Leases	1,030	1,140	6,644	1,980	2,000	99%	2,000		2,000	100%
451 Insurance		406	203	152	0	***%			0	0%
460 R & M - Equipment	69		132	310	250	124%	300		300	120%
461 R & M - Computer Maint	1,145	3,865	5,437	3,120	5,000	62%	4,000		4,000	80%
470 Printing - General	665	1,672	1,089	56	500	11%	250		250	50%

Item 1.

1 GENERAL FUND

Account Object	Actuals 17-18	Actuals 18-19	Actuals 19-20	Actuals 20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
490 Miscellaneous Expenses	60		26	130	100	130%	100		100	100%
492 Advertising	186		479		0	0%			0	0%
510 Office Supplies	998	3,968	3,405	2,722	3,000	91%	3,500		3,500	117%
520 Operating Supplies	986	1,296	1,896	339	2,300	15%	3,400		3,400	148%
523 Uniforms	351	57	80		0	0%			0	0%
540 Dues and Subscriptions	1,020	651	356	2,074	500	415%	1,900		1,900	380%
550 Training/Education/Tuitio	957	1,163		849	1,500	57%	5,000		5,000	333%
640 Cap Outlay - Equipment			9,743	5,596	0	***%	1,500		1,500	*****%
680 Cap Outlay - Comp & Softw					1,500	0%			0	0%
Account:	118,539	149,171	187,618	212,644	155,225	137%	348,567	-55,426	293,141	189%
519000 Other General Government										
240 Workers' Compensation	12,541	24,350	4,774		3,000	0%			0	0%
310 Legal Fees	46,055	77,609	129,950	66,964	100,000	67%	75,000		75,000	75%
316 Town Planning/Engineering	20,179	48,636	27,511	26,452	20,000	132%	25,000		25,000	125%
320 Accounting & Auditing	14,250	19,000			22,000	0%	21,000		21,000	95%
340 Other Contractual Service	3,450	3,862	2,095	1,851	13,000	14%	40,000		40,000	308%
341 Contractor - (Ron - Progr	154,056	165,205	103,746		106,000	0%	107,000	84,000	191,000	180%
342 Software & Annual Mainten			4,196		0	0%			0	0%
347 Codification	6,393	950	1,224	1,121	5,000	22%	5,000		5,000	100%
350 Pre Employment Screening				20	0	***%			0	0%
400 Travel & Per Diem	136				0	0%			0	0%
410 Telephone & Communication	165				0	0%			0	0%
420 Freight/Postage/Shipping	32				0	0%			0	0%
430 Utility Services	3,576	870			750	0%			0	0%
451 Insurance	24,543	17,314	31,572	33,840	43,651	78%	60,515		60,515	139%
460 R & M - Equipment	137				0	0%			0	0%
462 R & M - Building	371				0	0%			0	0%
470 Printing - General				67	300	22%	100		100	33%
490 Miscellaneous Expenses		54	381	92	0	***%			0	0%
492 Advertising	3,409	3,514	3,766	2,235	3,000	75%	3,800		3,800	127%
496 Contingency funds	872	1,903	153	2,870	8,000	36%	3,000		3,000	38%
510 Office Supplies			489		0	0%			0	0%
520 Operating Supplies	607	1,205	812	19	750	3%	400		400	53%
540 Dues and Subscriptions	113		120	371	120	309%	500		500	417%
Account:	290,885	364,472	310,789	135,902	325,571	42%	341,315	84,000	425,315	131%
521000 Police										
110 Executive Salaries	113,150	117,033	64,593	68,747	117,633	58%	126,584		126,584	108%
120 Salaries	168,423	216,226	225,004	254,810	202,071	126%	260,501		260,501	129%
130 Police - Reserve Salaries	16,081	10,924	26,039	40,130	29,250	137%	35,540		35,540	122%
140 Overtime Wages	1,129	4,043	7,770	21,368	21,766	98%	31,572		31,572	145%
150 Police - Incentive Pay	5,490	6,770	6,610	5,760	7,800	74%	2,160		2,160	28%
210 Fica	18,756	21,515	20,139	22,822	23,468	97%	28,458		28,458	121%
211 Medicare	4,386	5,032	4,710	5,337	5,489	97%	6,655		6,655	121%
220 Police Retirement Contrib	88,363	72,442	81,793	95,657	60,000	159%	60,000	4,500	64,500	108%
230 Life & Health Ins.	52,727	50,680	41,744	55,458	59,064	94%	72,000		72,000	122%
240 Workers' Compensation	2,471				0	0%			0	0%

Item 1.

1 GENERAL FUND

Account Object	Actuals 17-18	Actuals 18-19	Actuals 19-20	Actuals 20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
250 Unemployment Expense		44			0	0%			0	0%
310 Legal Fees	440		1,238		0	0%			0	0%
340 Other Contractual Service	10,622	8,135	10,704	8,679	9,662	90%	12,617	-12,617	0	0%
342 Software & Annual Mainten					0	0%		12,617	12,617	*****%
350 Pre Employment Screening	143	191	148	460	1,200	38%	1,200		1,200	100%
400 Travel & Per Diem	1,145	1,913	876	2,328	3,500	67%	3,500		3,500	100%
410 Telephone & Communication	10,983	10,053	17,109	18,468	15,000	123%	15,000		15,000	100%
420 Freight/Postage/Shipping	120	111	282	280	300	93%	300		300	100%
430 Utility Services	4,096	4,624	4,110	4,422	3,700	120%	3,700		3,700	100%
440 Rentals & Leases	10,900	96	10,851	10,854	30,875	35%	21,525		21,525	70%
451 Insurance	536		409	448	0	***%			0	0%
460 R & M - Equipment	5,296	13,482	7,441	2,031	4,400	46%	4,400		4,400	100%
461 R & M - Computer Maint	1,143	411	5,427	7,947	3,000	265%	3,000		3,000	100%
462 R & M - Building			180	1,181	0	***%	1,500		1,500	*****%
463 R & M - Vehicles	12,185	19,824	35,650	29,904	21,700	138%	23,000		23,000	106%
490 Miscellaneous Expenses	33	32	13	262	100	262%	200		200	200%
510 Office Supplies	2,479	1,254	1,399	1,022	3,000	34%	4,000		4,000	133%
520 Operating Supplies	2,233	7,838	11,330	16,098	4,000	402%	5,000		5,000	125%
522 Gas & Oil	20,677	18,988	16,851	25,598	16,000	160%	17,000		17,000	106%
523 Uniforms	6,109	4,908	4,101	7,773	2,500	311%	4,000		4,000	160%
524 Safety Equipment			279		0	0%			0	0%
525 Weapons	1,089	3,023	4,146	5,043	2,500	202%	3,200		3,200	128%
540 Dues and Subscriptions	863	400	550	815	600	136%	600		600	100%
550 Training/Education/Tuitio	4,073	3,918	4,476	1,464	4,000	37%	4,000		4,000	100%
571 Principal- loan payments		52,605	56,378	37,341	0	***%			0	0%
572 Interest - loan payments		8,804	7,968	5,305	0	***%			0	0%
610 Cap Outlay - Land	82,624				0	0%			0	0%
630 Cap Outlay - Improvements			34,600	13,058	0	***%			0	0%
640 Cap Outlay - Equipment	14,280	125,190	6,677	69,379	1,000	***%	1,000		1,000	100%
650 Cap Outlay - Vehicles	31,723	41,993	49,143	1,632	25,584	6%	25,584		25,584	100%
804 PD Vest Grant - 09/10	3,050	4,662	1,285		3,500	0%	3,500		3,500	100%
807 Byrne Grant - Evidence St		3,350		4,275	4,213	101%	2,540		2,540	60%
808 Byrne Grant - Vehicle Equ					1,000	0%	1,000		1,000	100%
809 Byrne Grant - Other Equip			1,000	1,162	0	***%			0	0%
810 CESF Grant				27,685	0	***%	50,000		50,000	*****%
811 ARPA Grant				119,602	0	***%			0	0%
Account:	697,818	840,514	773,023	994,605	687,875	145%	834,836	4,500	839,336	122%
524000 Code Enforcement										
120 Salaries	5,824	9,970	8,857	13,362	14,560	92%	37,856		37,856	260%
210 Fica	361	629	522	768	903	85%	2,347		2,347	260%
211 Medicare	84	147	122	180	211	85%	549		549	260%
230 Life & Health Ins.				958	2,878	33%	7,800		7,800	271%
310 Legal Fees				1,125	0	***%	2,500		2,500	*****%
342 Software & Annual Mainten					0	0%	4,000	-1,500	2,500	*****%
400 Travel & Per Diem					300	0%	300		300	100%
410 Telephone & Communication	590	794	564	691	700	99%	700		700	100%
420 Freight/Postage/Shipping	16			44	250	18%	250		250	100%

Item 1.

1 GENERAL FUND

Account Object	Actuals 17-18	Actuals 18-19	Actuals 19-20	Actuals 20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
462 R & M - Building			260		0	0%			0	0%
490 Miscellaneous Expenses					0	0%	100		100	*****%
522 Gas & Oil	86				0	0%			0	0%
523 Uniforms				160	0	***%			0	0%
540 Dues and Subscriptions	35	35	100	760	200	380%	200		200	100%
550 Training/Education/Tuitio	1,158	2,208	827	650	750	87%	750		750	100%
Account:	8,154	13,783	11,252	18,698	20,752	90%	57,352	-1,500	55,852	269%
539000 Public Services										
110 Executive Salaries	16,602	18,277	21,900	7,117	5,475	130%	5,858		5,858	107%
120 Salaries	28,851	26,345	27,214	19,176	17,721	108%	20,993		20,993	118%
140 Overtime Wages	1,094	1,865	3,924	965	1,200	80%	1,200		1,200	100%
210 Fica	3,137	3,062	3,608	2,039	1,513	135%	1,739		1,739	115%
211 Medicare	733	716	844	477	354	135%	407		407	115%
225 ICMA Retirement Contribut				52	2,100	2%	2,219		2,219	106%
230 Life & Health Ins.	9,193	8,109	7,987	6,834	4,442	154%	5,460		5,460	123%
310 Legal Fees				20	0	***%			0	0%
316 Town Planning/Engineering			1,738	3,513	0	***%			0	0%
340 Other Contractual Service	33,689	49,088	52,767	112,012	40,000	280%	90,000		90,000	225%
342 Software & Annual Mainten	100				0	0%			0	0%
346 Temp Help labor	15,998	755	3,218	1,475	0	***%	5,000		5,000	*****%
350 Pre Employment Screening	158	30			100	0%	100		100	100%
400 Travel & Per Diem	207	223	69	296	200	148%	250		250	125%
410 Telephone & Communication	1,575	2,508	1,724	1,929	3,000	64%	4,000		4,000	133%
420 Freight/Postage/Shipping		7			0	0%			0	0%
430 Utility Services	535	681	733	1,035	1,000	104%	1,000		1,000	100%
431 Street Lighting	22				0	0%			0	0%
440 Rentals & Leases		338		313	250	125%	500		500	200%
460 R & M - Equipment	3,881	3,004	3,280	3,756	5,000	75%	4,000		4,000	80%
461 R & M - Computer Maint			174	304	650	47%	650		650	100%
462 R & M - Building	31,821	8,446	27,814	16,463	9,000	183%	12,000		12,000	133%
463 R & M - Vehicles	2,092	221	965	3,322	1,000	332%	1,000		1,000	100%
466 R & M - Water		275			0	0%			0	0%
469 Software, Computer Mainte	831	56	215		0	0%			0	0%
510 Office Supplies	920	498	817	983	800	123%	2,500		2,500	313%
520 Operating Supplies	2,547	1,918	1,489	1,551	2,500	62%	2,500		2,500	100%
522 Gas & Oil	7,408	7,053	6,931	6,047	3,500	173%	5,500		5,500	157%
523 Uniforms	94	90		634	100	634%	500		500	500%
524 Safety Equipment	565	285	881		300	0%	800		800	267%
530 Road Materials & Supplies	24				0	0%			0	0%
540 Dues and Subscriptions	57	40			150	0%	150		150	100%
550 Training/Education/Tuitio	37			43	150	29%	150		150	100%
571 Principal- loan payments		9,588	10,053	10,541	0	***%			0	0%
572 Interest - loan payments		2,563	2,098	1,610	0	***%			0	0%
630 Cap Outlay - Improvements			35,672		0	0%			0	0%
640 Cap Outlay - Equipment	6,140	9,750			2,000	0%			0	0%
650 Cap Outlay - Vehicles		52,821			6,076	0%			0	0%
Account:	168,311	208,612	216,115	202,507	108,581	187%	168,476	0	168,476	155%

Item 1.

1 GENERAL FUND

Account Object	Actuals 17-18	Actuals 18-19	Actuals 19-20	Actuals 20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
541000 Transportation										
110 Executive Salaries	4,150	4,569	5,475	5,475	5,475	100%	5,858		5,858	107%
120 Salaries	30,656	27,922	29,802	12,929	13,701	94%	16,692		16,692	122%
140 Overtime Wages	1,231	2,099	4,399	119	0	***%			0	0%
210 Fica	2,193	2,060	2,473	1,098	1,189	92%	1,398		1,398	118%
211 Medicare	513	482	578	257	278	92%	327		327	118%
225 ICMA Retirement Contribut					0	0%	1,669		1,669	*****%
230 Life & Health Ins.	7,484	6,430	6,404	4,506	5,486	82%	4,680		4,680	85%
316 Town Planning/Engineering		6,139			0	0%			0	0%
340 Other Contractual Service	13,883	24,670	16,369	12,555	2,000	628%	16,000		16,000	800%
346 Temp Help labor	14,586	755			0	0%	250		250	*****%
400 Travel & Per Diem				141	0	***%			0	0%
431 Street Lighting	27,212	25,657	32,298	30,119	38,000	79%	28,000		28,000	74%
460 R & M - Equipment	30				200	0%	200		200	100%
462 R & M - Building	12		294		0	0%			0	0%
463 R & M - Vehicles	186				1,000	0%	1,000		1,000	100%
520 Operating Supplies	171	90	83	291	1,250	23%	500		500	40%
523 Uniforms	94				100	0%			0	0%
524 Safety Equipment			23		250	0%	250		250	100%
530 Road Materials & Supplies	925	523	7,423	1,071	1,000	107%	1,000		1,000	100%
630 Cap Outlay - Improvements	93,660	108,267	191,447		0	0%			0	0%
Account:	196,986	209,663	297,068	68,561	69,929	98%	77,824	0	77,824	111%
542000 Cemetery										
340 Other Contractual Service					0	0%	10,000		10,000	*****%
430 Utility Services	227	40	44		100	0%			0	0%
451 Insurance	570				0	0%			0	0%
460 R & M - Equipment	719				0	0%	1,700		1,700	*****%
Account:	1,516	40	44		100	0%	11,700	0	11,700	11700%
571000 Library										
110 Executive Salaries	30,000	34,500	40,020	41,221	40,020	103%	44,000		44,000	110%
120 Salaries	3,464	4,387	3,035	4,780	4,331	110%	13,000		13,000	300%
210 Fica	1,895	2,176	2,527	2,672	2,750	97%	3,534		3,534	129%
211 Medicare	443	509	591	625	643	97%	827		827	129%
225 ICMA Retirement Contribut	2,250	2,588	3,001	2,655	3,200	83%	2,200		2,200	69%
230 Life & Health Ins.	8,870	7,207	6,142	8,916	8,964	99%	7,800		7,800	87%
340 Other Contractual Service	7,685	3,842	4,267	4,464	3,900	114%	4,500		4,500	115%
350 Pre Employment Screening					100	0%	150		150	150%
400 Travel & Per Diem	271	258	31		450	0%	500		500	111%
410 Telephone & Communication	13,171	20,465	20,005	18,465	20,098	92%	20,000		20,000	100%
415 Website			231	61	100	61%			0	0%
420 Freight/Postage/Shipping	10			101	100	101%	110		110	110%
430 Utility Services	5,502	5,574	5,479	5,592	5,500	102%	6,750		6,750	123%
460 R & M - Equipment	30	196	28	43	650	7%			0	0%
462 R & M - Building	236	118	426		0	0%			0	0%
480 Promotional Activities	812	284	1,542	943	2,000	47%	1,500		1,500	75%
490 Miscellaneous Expenses		39	50		100	0%	500		500	500%

Item 1.

1 GENERAL FUND

Account Object	Actuals 17-18	Actuals 18-19	Actuals 19-20	Actuals 20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
493 Employee Party	334	148	458		500	0%	500		500	100%
510 Office Supplies	2,432	818	1,207	639	2,000	32%	2,500		2,500	125%
520 Operating Supplies	549	1,210	2,201	7,410	10,000	74%	10,000		10,000	100%
523 Uniforms	180				100	0%			0	0%
540 Dues and Subscriptions	434	621	333	589	300	196%	350		350	117%
550 Training/Education/Tuitio	222	24	50	79	400	20%	400		400	100%
620 Cap Outlay-Buildings			5,323		5,000	0%			0	0%
630 Cap Outlay - Improvements			511,419	39,108	10,000	391%			0	0%
660 Cap Outlay - Books & Publ	4,520	5,887	5,860	1,115	0	***%			0	0%
662 Cap Outlay - Books/Publ -	1,282	1,135	1,096		0	0%			0	0%
Account:	84,592	91,986	615,322	139,478	121,206	115%	119,121	0	119,121	98%
572000 Parks & Recreation										
340 Other Contractual Service	10,409	13,506	4,238	6,025	2,200	274%	10,000		10,000	455%
343 Special Events	1,734	5,390	1,514	1,732	2,500	69%	5,250		5,250	210%
410 Telephone & Communication	100	120	125	120	0	***%			0	0%
430 Utility Services	561	783	624	675	600	113%	600		600	100%
431 Street Lighting				400	0	***%			0	0%
460 R & M - Equipment	242	148	93	353	0	***%	10,000		10,000	*****%
462 R & M - Building		25		81	0	***%			0	0%
467 R & M - Nature Trail	9,478	128	178	561	1,000	56%	1,000		1,000	100%
468 R & M - Recreation Equip	1,262			1,787	0	***%			0	0%
469 Software, Computer Mainte	1,602	3,233			0	0%			0	0%
520 Operating Supplies		144	100	2,783	4,825	58%	2,500		2,500	52%
630 Cap Outlay - Improvements	1,440	623			0	0%	6,000		6,000	*****%
Account:	26,828	24,100	6,872	14,517	11,125	130%	35,350	0	35,350	318%
573000 Historical Preservation										
410 Telephone & Communication	50	60	60	60	0	***%			0	0%
490 Miscellaneous Expenses				525	0	***%	5,000		5,000	*****%
510 Office Supplies				472	0	***%	1,000		1,000	*****%
520 Operating Supplies	1,245	857	467		1,000	0%			0	0%
Account:	1,295	917	527	1,057	1,000	106%	6,000	0	6,000	600%
574000 Special Events										
340 Other Contractual Service	14,801	9,030	8,764	9,345	10,450	89%	10,000		10,000	96%
343 Special Events	118	1,466	1,970	1,056	1,500	70%	2,000		2,000	133%
410 Telephone & Communication	20				0	0%			0	0%
440 Rentals & Leases			1,136		2,000	0%	2,000		2,000	100%
470 Printing - General		180			250	0%	250		250	100%
480 Promotional Activities		580	1,318		1,500	0%	1,300		1,300	87%
492 Advertising	214	510		218	500	44%	350		350	70%
520 Operating Supplies		398		72	0	***%			0	0%
Account:	15,153	12,164	13,188	10,691	16,200	66%	15,900	0	15,900	98%
Fund:	1,656,504	1,963,139	2,483,331	1,841,327	1,560,503	118%	2,042,847	31,574	2,074,421	133%

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Item 1.

120 POLICE ADVANCED TRAINING FUND

Account Object	Actuals 17-18	Actuals 18-19	Actuals 19-20	Actuals 20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
521000 Police										
400 Travel & Per Diem	683				1,000	0%	1,000		1,000	100%
490 Miscellaneous Expenses					100	0%	100		100	100%
520 Operating Supplies				701	0	***%			0	0%
550 Training/Education/Tuitio	1,190			1,250	1,000	125%	1,000		1,000	100%
640 Cap Outlay - Equipment					500	0%	1,000		1,000	200%
Account:	1,873			1,951	2,600	75%	3,100	0	3,100	119%
Fund:	1,873			1,951	2,600	75%	3,100	0	3,100	119% %

140 IMPACT FEES

Account Object	Actuals 17-18	Actuals 18-19	Actuals 19-20	Actuals 20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
521000 Police										
460 R & M - Equipment				3,565	0	***%	___	___	0	0%
610 Cap Outlay - Land	7,500				0	0%	___	___	0	0%
620 Cap Outlay-Buildings				23,800	0	***%	___	___	0	0%
630 Cap Outlay - Improvements				3,657	0	***%	___	___	0	0%
640 Cap Outlay - Equipment					0	0%	28,600	___	28,600	*****%
650 Cap Outlay - Vehicles					0	0%	50,000	___	50,000	*****%
Account:	7,500			31,022	0	***%	78,600	0	78,600	*****%
533000 Water Utility Services										
460 R & M - Equipment				2,598	0	***%	___	___	0	0%
633 Cap Ou - Water Expansion/	28,815				0	0%	40,000	___	40,000	*****%
670					0	0%	14,000	___	14,000	*****%
Account:	28,815			2,598	0	***%	54,000	0	54,000	*****%
572000 Parks & Recreation										
615 Parks Expansion					0	0%	29,456	___	29,456	*****%
630 Cap Outlay - Improvements			22,081	1,675	0	***%	___	___	0	0%
Account:			22,081	1,675	0	***%	29,456	0	29,456	*****%
Fund:	36,315		22,081	35,295	0	***%	162,056	0	162,056	*****% %

Item 1.

Expenditure Budget Report -- MultiYear Actuals Report ID: B240

For the Year: 2021 - 2022

150 INFRASTRUCTURE FUND

Account Object	Actuals 17-18	Actuals 18-19	Actuals 19-20	Actuals 20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
521000 Police										
440 Rentals & Leases					6,700	0%	3,200	__________	3,200	48%
650 Cap Outlay - Vehicles				93,245	90,000	104%	50,000	5,000	55,000	61%
Account:				93,245	96,700	96%	53,200	5,000	58,200	60%
541000 Transportation										
630 Cap Outlay - Improvements				15,730	65,000	24%	114,247	__________	114,247	176%
650 Cap Outlay - Vehicles					0	0%	6,076	__________	6,076	*****%
Account:				15,730	65,000	24%	120,323	0	120,323	185%
Fund:				108,975	161,700	67%	173,523	5,000	178,523	110% %

155 BUILDING SERVICES FUND

Account Object	Actuals 17-18	Actuals 18-19	Actuals 19-20	Actuals 20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
513000 Financial And Administrative										
120 Salaries				25,067	0	***%	__________	__________	0	0%
340 Other Contractual Service				736	0	***%	__________	__________	0	0%
342 Software & Annual Mainten				2,564	0	***%	__________	__________	0	0%
350 Pre Employment Screening				278	0	***%	__________	__________	0	0%
400 Travel & Per Diem				36	0	***%	__________	__________	0	0%
410 Telephone & Communication				1,462	0	***%	__________	__________	0	0%
420 Freight/Postage/Shipping				65	0	***%	__________	__________	0	0%
430 Utility Services				1,191	0	***%	__________	__________	0	0%
440 Rentals & Leases				647	0	***%	__________	__________	0	0%
451 Insurance				51	0	***%	__________	__________	0	0%
461 R & M - Computer Maint				1,143	0	***%	__________	__________	0	0%
470 Printing - General				19	0	***%	__________	__________	0	0%
490 Miscellaneous Expenses				44	0	***%	__________	__________	0	0%
510 Office Supplies				747	0	***%	__________	__________	0	0%
520 Operating Supplies				1,472	0	***%	__________	__________	0	0%
550 Training/Education/Tuitio				289	0	***%	__________	__________	0	0%
Account:				35,811	0	***%	0	0	0	0%
519000 Other General Government										
340 Other Contractual Service				617	0	***%	__________	__________	0	0%
341 Contractor - (Ron - Progr				222,139	0	***%	__________	__________	0	0%
347 Codification				374	0	***%	__________	__________	0	0%
451 Insurance				11,287	0	***%	__________	__________	0	0%
470 Printing - General				22	0	***%	__________	__________	0	0%
490 Miscellaneous Expenses				31	0	***%	__________	__________	0	0%
492 Advertising				73	0	***%	__________	__________	0	0%
520 Operating Supplies				6	0	***%	__________	__________	0	0%
540 Dues and Subscriptions				124	0	***%	__________	__________	0	0%
Account:				234,673	0	***%	0	0	0	0%
Fund:				270,484	0	***%	0	0	0	0%

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Item 1.

TOWN OF HOWEY-IN-THE-HILLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2021 - 2022

Item 1.

401 WATER / SANITATION FUND

Account Object	Actuals 17-18	Actuals 18-19	Actuals 19-20	Actuals 20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
533000 Water Utility Services										
110 Executive Salaries	20,753	22,845	27,375	48,050	48,300	99%	55,115	45,999	101,114	209%
120 Salaries	18,611	17,233	26,320	77,300	69,873	111%	71,001		71,001	102%
140 Overtime Wages	410	740	1,805	9,172	2,500	367%	2,500		2,500	100%
210 Fica	2,190	2,275	3,155	7,832	7,482	105%	7,974	2,852	10,826	145%
211 Medicare	512	532	738	1,832	1,750	105%	1,865	667	2,532	145%
225 ICMA Retirement Contribut				1,527	0	***%	8,050	4,600	12,650	*****%
230 Life & Health Ins.	7,198	5,600	5,539	11,266	26,023	43%	23,010	4,603	27,613	106%
240 Workers' Compensation	13,362	22,933	15,136	18,241	14,655	124%	16,667		16,667	114%
310 Legal Fees	270			62	8,050	1%	11,050		11,050	137%
316 Town Planning/Engineering	44,592	9,195	3,380	16,929	10,000	169%	50,000		50,000	500%
320 Accounting & Auditing	14,250	3,000			14,250	0%	14,250		14,250	100%
321 Bank Fees	145				0	0%			0	0%
325 Commissions, Finance Chg,				20	0	***%			0	0%
340 Other Contractual Service	73,416	128,274	182,890	192,406	100,000	192%	150,000		150,000	150%
342 Software & Annual Mainten	6,466	6,787	6,990	9,608	14,000	69%	14,000		14,000	100%
346 Temp Help labor	6,977	378			0	0%			0	0%
350 Pre Employment Screening	54				0	0%			0	0%
400 Travel & Per Diem	57	404	40	167	400	42%	1,500		1,500	375%
410 Telephone & Communication	2,253	5,589	8,244	4,723	5,000	94%	5,000		5,000	100%
420 Freight/Postage/Shipping	6		62	50	0	***%			0	0%
430 Utility Services	28,434	39,546	39,394	38,857	29,500	132%	29,500		29,500	100%
440 Rentals & Leases	1,030	1,110	4,462	495	1,500	33%	1,500		1,500	100%
451 Insurance	23,902	18,007	17,256	21,215	21,144	100%	25,240		25,240	119%
460 R & M - Equipment	4,662	1,193	2,758	4,765	8,000	60%	3,000		3,000	38%
461 R & M - Computer Maint	12		24	1,286	0	***%	1,000		1,000	*****%
462 R & M - Building		703	3,683	1,431	0	***%	10,000		10,000	*****%
463 R & M - Vehicles	426	100	7,212	128	0	***%			0	0%
466 R & M - Water	35,954	109,383	141,094	66,675	30,000	222%	40,000		40,000	133%
470 Printing - General	338	211		88	100	88%	100		100	100%
490 Miscellaneous Expenses	4	31,354	583	20	100	20%	100		100	100%
492 Advertising		108	416	199	300	66%	300		300	100%
510 Office Supplies	20	750	240	220	3,000	7%	4,000		4,000	133%
520 Operating Supplies	7,888	29,532	31,015	82,404	25,000	330%	60,000		60,000	240%
522 Gas & Oil	706	41	400	582	0	***%			0	0%
523 Uniforms	263	90		223	300	74%	100		100	33%
524 Safety Equipment	61	336	35		100	0%	100		100	100%
540 Dues and Subscriptions	2,239	2,000	7,864	317	800	40%	800		800	100%
550 Training/Education/Tuitio	93	542		365	800	46%	2,200		2,200	275%
590 Depreciation Expense		135,690	135,489	136,280	0	***%			0	0%
600 Capital Outlay	2,811				0	0%			0	0%
613 Cap Outlay - Wetland Moni	8,000				8,050	0%	8,050		8,050	100%
630 Cap Outlay - Improvements	26,036				50,000	0%			0	0%
633 Cap Ou - Water Expansion/	453,376				10,000	0%			0	0%
640 Cap Outlay - Equipment	1,334				0	0%			0	0%
650 Cap Outlay - Vehicles					6,076	0%	6,076		6,076	100%
680 Cap Outlay - Comp & Softw					5,000	0%			0	0%
710 Debt Principal/loan	27,230				27,000	0%	27,000		27,000	100%

401 WATER / SANITATION FUND

Account Object	Actuals 17-18	Actuals 18-19	Actuals 19-20	Actuals 20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
720 Debt Interest/loan	8,737	50,937	46,559	42,151	6,000	703%	6,000		6,000	100%
730 Other Debt Service Costs					145,000	0%	145,000		145,000	100%
820 Contributions/Donations			1,000		1,000	0%			0	0%
Account:	845,078	647,418	721,158	796,886	701,053	114%	802,048	58,721	860,769	123%
534000 Sanitation Department										
317 Governmental Consultant				6,500	0	***%			0	0%
340 Other Contractual Service	125,653	163,793	160,902	150,836	175,000	86%	175,000		175,000	100%
Account:	125,653	163,793	160,902	157,336	175,000	90%	175,000	0	175,000	100%
535000 Sewer, Wastewater Services										
340 Other Contractual Service				107,920	0	***%	80,000		80,000	*****%
466 R & M - Water				450	0	***%	10,000		10,000	*****%
Account:				108,370	0	***%	90,000	0	90,000	*****%
Fund:	970,731	811,211	882,060	1,062,592	876,053	121%	1,067,048	58,721	1,125,769	129% %

Item 1.

TOWN OF HOWEY-IN-THE-HILLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2021 - 2022

651 POLICE RETIREMENT FUND

Account Object	Actuals 17-18	Actuals 18-19	Actuals 19-20	Actuals 20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
521000 Police										
310 Legal Fees				11,138	5,000	223%	6,000		6,000	120%
320 Accounting & Auditing				7,050	7,000	101%	8,000		8,000	114%
340 Other Contractual Service				5,302	5,000	106%	1,728		1,728	35%
400 Travel & Per Diem					1,000	0%	1,000		1,000	100%
451 Insurance				1,815	0	***%			0	0%
490 Miscellaneous Expenses					100	0%	100		100	100%
494 Benefit Payments				67,987	47,000	145%	62,610		62,610	133%
Account:				93,292	65,100	143%	79,438	0	79,438	122%
Fund:				93,292	65,100	143%	79,438	0	79,438	122%
										%
Grand Total:	2,665,423	2,774,350	3,387,472	3,413,916	2,665,956		3,528,012	95,295	3,623,307	

Item 1.

HOWEY BUDGET GUIDE for Fund and Account Codes

FUND	001 [GENERAL FUND]
ACCOUNT	521 [POLICE DEPARTMENT]
OBJECT CODE	523 [UNIFORMS] (see Object Code Guide for more details)

1 GENERAL FUND

511 Legislative (24 Object Codes used in last five years)

513 Financial and Administrative (31 Object Codes used in last five years)

519 Other General Government (23 Object Codes used in last five years)

521 Police (43 Object Codes used in last five years)

524 Code Enforcement (12 Object Codes used in last five years)

539 Public Services (38 Object Codes used in last five years)

541 Transportation (20 Object Codes used in last five years)

542 Cemetery (6 Object Codes used in last five years)

571 Library (27 Object Codes used in last five years)

572 Parks & Recreation (15 Object Codes used in last five years)

573 Historical Preservation (3 Object Codes used in last five years)

574 Special Events (9 Object Codes used in last five years)

120 POLICE ADVANCED TRAINING FUND

521 Police (4 Object Codes used in last five years)

140 IMPACT FEES

521 Police (1 Object Code used in last five years)

533 Water Utility Service (1 Object Code used in last five years)

572 Parks & Recreation (2 Object Codes used in last five years)

150 INFRASTRUCTURE FUND

521 Police (2 Object Codes used in last five years)

541 Transportation (1 Object Code used in last five years)

155 BUILDING SERVICES FUND (new fund)

513 Financial and Administrative (16 Object Codes used in last five years)

519 Other General Government (9 Object Codes used in last five years)

401 WATER/SANITATION FUND

533 Water Utility Services (52 Object Codes used in last five years)

534 Sanitation Department (2 Object Codes used in last five years)

535 Sewer, Wastewater Services (2 Object Codes used in last five years)

651 POLICE RETIREMENT FUND

521 Police (7 Object Codes used in last five years)

HOWEY BUDGET GUIDE for Object Codes (taken from UAS Manual FY21)
81 Total Object Codes

FUND 001 [GENERAL FUND]
ACCOUNT 521 [POLICE DEPARTMENT]
OBJECT CODE 523 [UNIFORMS] (Gen. incl. sub-object codes, last two digits non-zero)

10 PERSONNEL SERVICES (Includes 11 through 29)
Expense for salaries, wages and related employee benefits provided for all persons employed by the reporting entity whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, terminal pay, and similar direct benefits as well as other costs such as Other Post Employment Benefits (OPEB) expense accrual, Worker's Compensation and Unemployment Compensation Insurance.

11 EXECUTIVE SALARIES
Includes salaries for elected and constitutional officials, and top-level management, and if earned, qualification salary for elected officials and constitutional officers.
12 REGULAR SALARIES AND WAGES
Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.
13 OTHER SALARIES AND WAGES (Police – Reserve Salaries)
Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who are not part of the regular work force.
14 OVERTIME
Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement. This includes all overtime for official court reporters and electronic recorder operator transcribers.
15 SPECIAL PAY (Police – Incentive Pay)
Includes incentive pay for sheriffs, law enforcement officers and firefighters along with certification pay for employees in the Clerk, Tax Collector, Property Appraiser and Supervisor of Elections offices.
21 FICA TAXES
Social Security matching/Medicare matching.
    211 Medicare
22 RETIREMENT CONTRIBUTIONS
Amounts contributed to a retirement fund.
    225 ICMA Retirement Contribution
23 LIFE AND HEALTH INSURANCE
Includes life and health insurance premiums and benefits paid for employees.
24 WORKERS' COMPENSATION
Premiums and benefits paid for Workers' Compensation insurance.
25 UNEMPLOYMENT COMPENSATION (Unemployment Expense)
Amounts contributed to the unemployment compensation fund.

30 OPERATING EXPENDITURE/EXPENSES (Includes 31 through 59)
Includes expenditures for goods and services, which primarily benefit the current period, and are not defined as Personnel services or capital outlays.

31 PROFESSIONAL SERVICES (Legal Fees)
Legal, medical, dental, engineering, architectural, appraisal, technological, and other services procured by the local unit as independent professional assistance even if the service can be procured by a contract. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

316 Town Planning/Engineering
317 ADDED RECENTLY?

32 ACCOUNTING AND AUDITING
Generally, includes all services received from independent certified public accountants.

321 Bank Fees

34 OTHER (Contractual) SERVICES
Custodial, janitorial and other services procured independently by contract or agreement with persons, firms, corporations or other governmental units. Does not include contracts or services, which are defined under object codes 31, 32, 33, 46, or 47.

341 Contractor (Ron – Progressive)
342 Software & Annual Maintenance
343 Special Events
346 Temp Help Labor
347 Codification

35 INVESTIGATIONS (Pre-Employment Screening)
Cost incurred for confidential matters handled pursuant to criminal investigations.

40 TRAVEL AND PER DIEM
This includes the costs of public transportation, motor pool charges, and reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

41 (Telephone &) COMMUNICATION SERVICES, DEVICES AND ACCESSORIES
Use for internet services, communication devices and communication accessories as well as for service plans for long distance and local service. Similarly, this code should include charges to maintain the phone systems within the facility and any other electronic signal.
Examples: Telephone, internet, cellular telephone, phone charger, telegraph

42 FREIGHT & POSTAGE SERVICES
Use for freight and express charges along with drayage, postage, and messenger service

43 UTILITY SERVICES
Electricity, gas, water, waste disposal, landfill, and other public and/or private utility services.

431 Street Lighting

44 RENTALS AND LEASES
Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.

~~**45 INSURANCE**~~
~~Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.~~

451 Insurance (?)

46 REPAIR AND MAINTENANCE SERVICES

This account code should include costs incurred for the repair and maintenance of buildings, vehicles, and equipment including all maintenance and service contracts as well as non-capital renovation. Do not include custodial or janitorial services, which are recorded under object code 34. Do not include communications maintenance (phone systems, etc.), which are recorded under object code 41.

460 R & M - Equipment
461 R & M – Computer Maintenance
462 R & M - Building
463 R & M – Vehicles
466 R & M – Water
467 R & M – Nature Trail
468 R & M – Recreation Equipment
469 Software, Computer Maintenance

47 PRINTING AND BINDING

Cost of printing, binding, and other reproduction services, which are contracted for or purchased from outside vendors. Also, includes charges for printing, etc., which is performed by an in-house print shop.

472 Printing – Boat Ramp Expenditures

48 PROMOTIONAL ACTIVITIES

Includes any type of promotional advertising on behalf of the local unit.

49 OTHER CURRENT CHARGES AND OBLIGATIONS (Miscellaneous Expenses)

Includes current charges and obligations not otherwise classified.

492 Advertising
493 Employee Party
496 Contingency Funds
497 Compassion Flowers

51 OFFICE SUPPLIES

This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

52 OPERATING SUPPLIES

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges. [Town includes computers under 520, as they last ~3 years.]

522 Gas & Oil
523 Uniforms
524 Safety Equipment

53 ROAD MATERIALS AND SUPPLIES

Those materials and supplies used exclusively in the repair and reconstruction of roads and bridges.

54 BOOKS, PUBLICATIONS, SUBSCRIPTIONS, AND MEMBERSHIPS

Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay when the purchases exceed the capitalization threshold. This object also includes subscriptions, memberships, and professional data costs.

55 TRAINING

Includes training and educational costs Code introduced in 2009 (FY08-09)

571 Principal – Loan payments
572 Interest – Loan payments

59 DEPRECIATION (Expense)

Depreciation of general fixed assets should not be recorded in the accounts of governmental funds. Depreciation of general fixed assets may be recorded in cost accounting systems or calculated for cost finding analyses; and accumulated depreciation may be recorded in the general fixed assets account group. Depreciation of fixed assets accounted for in a proprietary fund should be recorded in the accounts of that fund. Depreciation is also recognized in those trust funds where expenses, net income, and/or capital maintenance are measured.

60 CAPITAL OUTLAY (Includes 61 through 68)

Outlays for the acquisition of or addition to fixed assets.

610 Cap Outlay – Land
612 Cap Outlay – CUP
613 Cap Outlay – Wetland Mon.
615 Parks Expansion
620 Cap Outlay - Buildings
630 Cap Outlay – Improvements (non-building structures and facilities)
633 Cap Outlay – Water Expansion
640 Cap Outlay – Equipment (includes furniture)
650 Cap Outlay – Vehicles
660 Cap Outlay – Books & Publications
662 Cap Outlay – Books/Publications (digital)
680 Cap Outlay – Comp & Software

70 DEBT SERVICE (Includes 71 through 73)

71 PRINCIPAL

72 INTEREST

73 OTHER DEBT SERVICE COSTS

80 GRANTS AND AIDS (Includes 81 through 83)

Grants and Aids include all grants, subsidies, and contributions to other government entities/reporting units and private organizations. All Constitutional Fee Officers are considered part of the county government for AFR reporting purposes. [See the figure below] Therefore, any exchanges between officers are considered transfers and should not be categorized as grants, subsidies, or contributions. Transfers should be placed in the 91 object code series.

804 PD Vest Grant – 09/10
807 Byrne Grant – Evidence St.
808 Byrne Grant – Vehicle Equipment
809 Byrne Grant – Other Equipment

81 AIDS TO GOVERNMENT AGENCIES
Include all grants, subsidies and contributions to other governmental entities/reporting units. Exclude transfers to agencies within the same governmental entity like Constitutional Fee Officer transfers.

82 AIDS TO PRIVATE ORGANIZATIONS (Contributions/Donations)
Include all grants, subsidies and contributions to private organizations.

~~83 OTHER GRANTS AND AIDS~~
~~Include all other contributions (not including transfers within the same reporting unit) not otherwise classified.~~

~~90 OTHER USES (Includes 91 through 99)~~

~~91 INTRAGOVERNMENTAL TRANSFERS~~
~~All monies exchanged within the same governmental entity (also called AFR reporting unit) should be classified as **intra** governmental transfers. This includes 381/581 Inter-Fund Group Transfers as well as 386/586 Intra-Governmental Transfers.~~

~~92 ADVANCES~~
~~Includes advances to establish working capital and petty cash funds, which are expected to be returned when the fund is liquidated.~~

~~93 NONOPERATING INTEREST - PROPRIETARY FUNDS~~
~~94 NONOPERATING GRANT EXPENSE - PROPRIETARY FUNDS~~
~~95 OTHER NONOPERATING USES - PROPRIETARY FUNDS~~
~~99 OTHER USES~~