



Town Council Budget Workshop

July 26, 2024 at 9:00 AM
Howey-in the-Hills Town Hall
101 N. Palm Ave.,
Howey-in-the-Hills, FL 34737

Join Zoom Meeting:

<https://us06web.zoom.us/j/88184043072?pwd=jnYdJSpBah2brTuQAPn1uWUMHVzpOV.1>

Meeting ID: 881 8404 3072 | Passcode: 177210

AGENDA

Call the Town Council Meeting to order
Pledge of Allegiance to the Flag
Invocation by Councilor Reneé Lannamañ

ROLL CALL

Acknowledgement of Quorum

NEW BUSINESS

1. Discussion: **Fiscal Year 2024-2025 Budget**

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-STTS) and Enhanced Speech to Speech.

Howey Town Hall is inviting you to a scheduled Zoom meeting.

Topic: **Town Council Meeting**

Time: **July 26, 2021 09:00 AM Eastern Time (US and Canada)**

Join Zoom Meeting

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Dial by your location

+1 646 558 8656 US (New York)

+1 346 248 7799 US (Houston)

Meeting ID: 881 8404 3072

Passcode: 177210

Find your local number: <https://us06web.zoom.us/u/kbT2EZ577C>

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.



**2nd FY25 Budget Workshop
Executive Summary**

Date: July 26, 2024, 9:00 a.m.

The FY25 municipal budget has been drafted with the primary goal of addressing the community's most pressing needs while ensuring fiscal responsibility. This budget reflects our commitment to enhancing public services, promoting sustainable growth, and maintaining the Town's financial health.

Key Highlights:

1. Total Proposed Budget: \$5,807,483, which is 43.14% of the FY24 budget of \$13,461,131. Decreases in anticipated revenue in the Building Services Fund and Water Utility Fund are attributable primarily to an absence of development scheduled to be built in the upcoming fiscal year.
2. Changes from the 1st Budget Workshop:
 - Removal of "FY19-20 Actuals" column and addition of "Original FY24 Budget" column
 - Removal of the Water Tower project (REV & EXP)
 - Correction of State revenue amounts based on official distribution reports
 - Change of millage to 7.5
 - Removal of amount necessary for potential FRS implementation (a difference of \$69,796, based on proposed salary increases in 1st budget workshop; \$72,574 based on current proposed increases)
 - Correction of health insurance rates based on official quote
 - Reduction in Special Events (holiday) budget (see additional notes)
 - Increases in salaries across all departments
 - Current unallocated funds in General Fund, Utility Fund, and Building Services Fund: \$75,768

Next Steps:

- **1st FY25 Public Hearing on Tentative Budget and Proposed Millage Rate: Wednesday, September 4, 2024 at 5:05 p.m.**
- **2nd FY25 Public Hearing on Tentative Budget and Proposed Millage Rate: Monday, September 23, 2024 at 5:05 p.m. (preceding regular 6:00 p.m. Council meeting)**

We are committed to transparency, accountability, and ensuring that our Town's resources are used efficiently for the benefit of all residents. Feedback is invaluable in shaping our community's future, so we encourage all residents to:

- Review the detailed budget proposal available online at www.howey.org and at Town Hall.
- Attend workshops and public hearings to voice concerns, ask questions, and provide feedback.

Town of Howey-in-the-Hills

TOWN OF HOWEY-IN-THE-HILLS
Proposed Revenue Budget
For the Year: 2024 - 2025

Fund	Account	Account Description	ACTUALS 20-21	ACTUALS 21-22	ACTUALS 22-23	YTD ACTUALS 23-24	FY23-24 Original Budget	FY23-24 Revised Budget	1st FY24-25 Proposed Budget	Changes from 1st Workshop	2nd FY24-25 Proposed Budget
General Fund											
310000	TAXES										
311100	Ad Valorem Taxes		845,377	929,828	1,103,451	1,332,009	1,337,378	1,337,378	1,815,054	-213,536	1,601,518
311200	Tax Certificate Sale		150			60					
312300	County Ninth-Cent Gas Tax										
312410	H.E.T. - First (1 to 6 Cents)										
312600	Discretionary Sales Surtaxes - Infrastructure Tax										
314100	H.U.S.T. - Electricity		132,428	141,941	167,938	89,278	139,000	157,000	157,000		157,000
314300	H.U.S.T. - Water					0	848,791	84,879	90,721		90,721
314400	H.U.S.T. - Gas		9	18	398	1,615					
314800	H.U.S.T. - Propane			85	2,310	615	2,500	2,500	2,500		2,500
315000	LCST - Communications Serv. Tax		11			39462					
315100	LCST - Communications Services Tax		49,415	53,057	57,372		60,000	68,000	68,000		68,000
	Group Total		1,027,390	1,124,929	1,331,469	1,463,039	1,623,757	1,649,757	2,133,275		1,919,739
320000	LICENSES AND PERMITS										
321100	Town Business Tax Receipt		3,238	3,925	4,585	1,628	2,200	2,200	2,200		2,200
322100	Zoning Permit Application Fees										
322101	Plan Review (Blde Inspector - 100%)										
322102	Admin Fee (Town - 100%)										
322200	Permits-Trees		50								
322201	Developer Fees Pd to Town				10,050	33,283	117,500	117,500	117,500		117,500
322202	Variance Fees		875	2,719	2,870	4,200	5,000	8,000	8,000		8,000
322203	Annexation fees				600						
322204	Rezone fees				350						
322205	DRC Fees		-75	2,900		400					
322207	The Reserves Developer Fees		-9,704	-2,318	3,000						
322208	Howey Self Storage Developer Fees		1,573	3,000							
322209	Mission Rise Developer Fees				3,000						
322210	Whispering Pines Developer Fees		3,786	2,710							
322211	Venezia Developer Fees		1,276	6,527							
322213	Lake Hills PUD Developer Fees (aka Bouis)		-950	1,585							
322217	Simson Property Development Fees		163	-125							
322218	Thompson Grove Development Fees		-28	6,300							
322219	Golden Hills Development Fees			3,000							
322250	Permit - Sign			25							
322304	Inspection Fees Collected Due Court			181							
322305	Permits Town %										
322307	Fees Income - DGA/DBPR										
323100	Franchise Fee - Electric		101,386	117,290	134,971	51,747	110,000	110,000	139,000		139,000
323202	Franchise Fee - Sprint Tower Lease		36,552	37,559	38,686	26,302	44,000	39,440	41,042		41,042
323203	Franchise Fee - Verizon Tower Lease		31,410	5,261							
323400	Franchise Fee - Gas		5,036	5,413	2,654	2,684	5,000	5,000	5,000		5,000
323700	Franchise Fee - Solid Waste				872	872		1,700	1,700		1,700
329100	Inspection Fees Collected Due Contractor		3,920	100	860	125					
329500	Cemetery Fees-Permits			50	25	25	50	50	50		50
	Group Total		178,508	197,052	201,573	121,265	283,750	283,890	314,492		314,492
330000	INTERGOVERNMENTAL REVENUE										
331200	Federal Grant - IAG		5,213	1,000							
331220	CESE IAG Grant		27,585	24,955							
331500	Federal Grant - Economic Environment - FEMA					0	20,000	20,000			
331750	Marianne Beck Library E-Rate		14,400	14,400	16,200	8,100	16,200	16,200	0		0
332000	ARPA Funds-Federal		119,602	471,906		0					
332100	CARES ACT Funds		92,939								
332700	ARPA Funds-Federal-Library			11,533	3,467	3,467	3,467	3,467	0		0
334200	State Grant - Public Safety				136,635	3,424	7,000	7,000	7,000		7,000
334310	State Grant - Water Supply System				70,000						
334390	State Grant - Other Physical Environment								121,069		121,069
335120	SRS - Proceeds State Revenue Sharing										
335125	State Revenue Sharing Proceeds		52,906	68,944	70,276	37,895	66,389	66,389	71,698	-5,616	66,082
335150	SRS - Alcoholic Beverage License		1,419	1,419	1,419	1,419	2,800	2,800	2,800		2,800
335180	SRS - Local Govt 1/2 Cent Sales Tax		110,671	127,841	125,518	75,782	123,547	129,847	133,742	-9,382	124,360
337310	Lake County Water Authority Grant - Stormwater					0	82,280	82,280	0		0
337710	Library Interlocal Agreement		32,673	30,287	40,681	39,395	47,556	47,556	54,354		54,354
337720	Library Expansion - Impact Fees Funds		55,442		7,172	1,318		20,707	0		0
338200	Lake County Business Tax Receipt			150	50	10	500	500	500		500
338900	Interest from Tax Collector					10	0	10	10		10
	Group Total		512,850	752,435	471,418	167,344	369,739	396,756	391,173		376,175
340000	CHARGES FOR SERVICES										
341900	Town Hall Copies/Faxes/Fees			1							
341901	Public Record Requests		20	571	-133	242	300	300	300		300
341903	Smoker Rental - non refundable		650	350	400	250		600	600		600
341920	Lien Search Charges		5,359	4,920	4,430	2,150	5,000	5,000	5,000		5,000
342910	School Resource Officer Services		77,202	109,372	234,170	192,623	192,623	192,623	201,434		201,434
342960	Outside Security Services			13,709	12,381	8,195	12,000	12,000	12,000		12,000
343350	FEES- NEW CON		72,318								
343920	Boat Ramp Decals		4,125	3,905	4,145	3,635	4,000	4,000	4,000		4,000
343930	Golf Cart Permits		1,125	1,050	950	600	1,000	1,000	1,000		1,000
343998	Reimbursement - Park/Smoker Deposit			-50	3,188						
343999	Miscellaneous Sales		35	35	70	812	50	900	900		900
344990	State Reimbursement- Street Lighting		5,942	6,120		0	5,768	5,768	6,688		6,688
347100	Library - Fees			223							
347101	Library copies/Faxes		1,767	1,753	1,317	614	1,500	1,500	1,000		1,000
347400	Service Charge - Special Events		25	175	375	35	1,800	400	400		400
	Group Total		168,568	142,134	261,293	209,156	224,041	224,091	233,322		233,322
350000	FINES AND FORFEITS										
351100	Court Fines & Forfeits		8,054	18,565	21,507	6,028	21,500	20,000	20,000		20,000
352100	Library - Fines		497	632	691	559	800	800	800		800
354100	Code Enforcement Reimbursement of Expenses				245						
359000	Other Judgments, Fines & Forfeits		117	151							
	Group Total		8,668	19,348	22,443	6,586	22,300	20,800	20,800		20,800
360000	MISCELLANEOUS REVENUES										
361100	Interest Earnings		419	492	17,471	40,775	14,000	80,000	80,000		80,000
363400	Prd Vest Grant				2,187		3,500	3,500	2,500		2,500
363404	2009 Ryne Grant - Tactical Equipment & Computer					0					
363407	State Law Enforcement Grant-PD Equip						5858	165,858	0		0
364100	Sale - Cemetery Lots		2,110	-40	3,440	25	3,000	1,000	1,000		1,000
364200	Sale - Land		35,438								
366920	Donations - Police Dept		1,500	2,860	1,676	419		172	0		0
366930	Donation Historic Board				0	0	500	500	500		500
366940	Donation Parks & Recreation		1,350	2,762							
366950	Donation - Historic Board			2,068	482						
366980	Donations - General		3,189	305							
366990	Donations - Special Events			576	500	17,410		17,340	17,340	-5,340	12,000
369300	SETTLEMENTS			3,627	1,344	92	500	500	500		500

369400	Insurance Refund	2,563	545		21363	0	8,876	0	0	
369900	Miscellaneous Revenue	2,960	3,783	108	403					
369910	Police Fees Collected	4,661	1,229	145	3,950	300	300	300	300	
	Group Total	56,333	18,207	27,353	84,438	27,658	278,046	102,140	96,800	
380000 OTHER SOURCES										
383000	Capital Lease Proceeds					0	4693	126,729	0	
389900	Use Of Fund Balance					0	4693	126,729	0	
	Group Total	0	0	0	0	0	4693	126,729	0	
	TOTAL	1,952,317	2,254,105	2,315,549	2,051,829	2,555,938	2,980,069	3,195,202	2,961,328	
Police Advanced Training Fund										
120	351130 Local Law Enforcement Education	3,318	3,091	2,531	771	3,000	3,000	1,500	1,500	
120	389900 Use Of Fund Balance									
	TOTAL	3,318	3,091	2,531	771	3,000	3,000	1,500	1,500	
Tree Fund										
130	354300 Code Enforcement Tree Fine			250		1,000	1,000	1,000	1,000	
	Group Total	0	0	250	0	1,000	1,000	1,000	1,000	
Water Impact Fee Fund										
140	322302 Police Impact Fees	105,080	32,557			0	0	0	0	
140	322303 Parks & Rec Impact Fees	97,278	28,473			0	0	0	0	
140	322306 Water Impact Fees	211,124	53,564	296,177	157,541	1,162,653	1,629,000	15,750	15,750	
140	334310 State Grant - Water Supply System					0	853,078	0	0	
140	381000 INTERFUND TRANSFERS					0	0	0	0	
140	389900 Use Of Fund Balance					0	673,269	0	0	
	TOTAL	413,482	114,594	296,177	157,541	1,162,653	1,689,000	15,750	15,750	
Parks & Rec. Impact Fee Fund										
141	322303 Parks & Rec Impact Fees			125,745	49,726	738,000	50,000	5,000	5,000	
141	381000 INTERFUND TRANSFERS			259,977						
141	384000 Loan Proceeds						300,000			
141	389900 Use Of Fund Balance						330,000	23,500	23,500	
	TOTAL	0	0	385,722	49,726	738,000	680,000	28,500	28,500	
Police Impact Fee Fund										
142	322302 Police Impact Fees			133,945	52,969	738,000	53,000	5,000	5,000	
142	381000 INTERFUND TRANSFERS			121,525						
	TOTAL	0	0	255,470	52,969	738,000	53,000	5,000	5,000	
Road Impact Fee Fund										
143	322311 Road Impact Fees			0		0	1	1	1	
	Group Total	0	0	0	0	0	1	1	1	
Wastewater Impact Fee Fund										
144	322308 Sewer Impact Fee			0		0	1	1	1	
	Group Total	0	0	0	0	0	1	1	1	
Stormwater Impact Fee Fund										
145	322312 Stormwater Impact Fees			0		0	1	1	1	
	Group Total	0	0	0	0	0	1	1	1	
Infrastructure Fund										
150	312300 County Ninth-Cent Gas Tax	9,538	11,062	11,715	7,930	10,000	10,000	10,000	10,000	
150	312410 I.E.T. - First (1 to 6 Cents)	40,703	42,401	43,333	25,146	42,933	42,933	42,933	42,933	
150	312630 Discretionary Sales Surtax - Infrastructure Surtax	168,031	204,772	208,627	120,208	220,422	220,422	220,422	213,144	
	TOTAL	218,272	258,235	263,675	153,284	273,355	273,355	273,355	266,077	
Building Services Fund										
155	322100 Zoning Permit Application Fees	27,505	3,322	4,111	2,380	3,000	5,000	5,000	5,000	
155	322101 Plan Review (Blde Inspector - 100%)	936	12,575	45,594	681	50,000	5,000	5,000	5,000	
155	322102 Admin Fee (Town - 100%)	1,078	348	4,078	561	5,000	5,000	4,500	4,500	
155	322304 Inspection Fees Collected Due Contr	275,664	114,574	477,378	202,322	468,000	300,000	60,000	60,000	
155	322305 Permits/Town %	113,695	49,114	249,034	169,299	141,865	201,865	30,000	30,000	
155	322307 Fees Income - DCA/DBPR	10,530	4,494	1,187	6,507	11,700	8,000	2,000	2,000	
155	389900 Use Of Fund Balance						59,056	0	0	
	TOTAL	429,408	184,427	781,382	381,751	679,565	583,921	106,500	106,500	
Water Utility Fund										
401	314300 I.U.S.T. - Water	48,682	59,808	71,115	53,647	0	0	0	0	
401	334310 State Grant - Water Supply System	377,747	22,253			425,000	4,250,000	0	0	
401	334351 State Grant - Sewer					386,250	386,250	0	0	
401	343310 Water Sales	501,065	618,153	734,239	550,699	893,459	893,459	931,277	931,277	
401	343350 FEES - NEW CON.	40,832	30,952	161,204	68,073	664,200	68,200	522,900	522,900	
401	343400 Recycline	1,503	1,782	851		2,000	2,000	0	0	
401	343410 Water Sys Improvement Fee	122,710	134,922	144,348	79,489	166,680	120,680	120,000	120,000	
401	343500 Sanitation Revenue	208,621	229,135	286,664	220,585	349,647	349,647	376,225	376,225	
401	343505 Sewer	10,790		1						
401	343515 Waste Water CDD	77,577	95,552	108,051	80,513	100,000	120,000	120,000	120,000	
401	343525 Waste Water Town	65,543	81,898	92,579	70,119	100,000	106,000	106,000	106,000	
401	343600 Penalty Charges	7,115	9,532	14,220	13,008	15,500	20,500	21,000	21,000	
401	343610 Return Check Charges	12								
401	343620 Tampering Fees	152	50	2						
401	343800 Water Turn On/Off Charges	110		30						
401	353100 Utility/Meter Fines	1,320		170	3,525		4,000	4,000	4,000	
401	361100 Interest Earnings	486	371	7,905	8,792	5,000	7,510	10,000	10,000	
401	369400 Insurance Refund					0	7,514	0	0	
401	369900 Miscellaneous Revenue	5,105	10,172	9,362	9,074	11,000	12,000	262,000	-250,000	
401	389700 Capital Contributions From Other Public Source		12,191							
401	389900 Use Of Fund Balance						651,600	0	0	
	TOTAL	1,469,150	1,306,771	1,630,741	1,165,040	6,943,736	6,999,360	2,473,402	2,223,402	
Police Pension Fund										
651	312520 State Pension Contribution	20,439	16,798	21,819		21,819	21,819	21,819	21,819	
651	361300 Investment Earnings	373,406	-315,551	178,672	303,894					
651	368100 Employee Contribution	17,714	20,722	26,315	13,351	28,539	28,539	28,539	28,539	
651	368200 Employer Contribution	95,657	101,709	101,050		148,065	148,065	148,065	148,065	
	TOTAL	507,216	-176,322	327,856	317,245	198,423	198,423	198,423	198,423	
TOTAL ALL FUNDS										
	Act. FY21	4,993,163	3,944,901	6,259,353	4,330,154	13,293,673	13,461,131	6,298,635	-491,152	5,807,483

TOWN OF HOWEY-IN-THE-HILLS
Expenditure Budget
For the Year: 2024 - 2025

Fund	Account	Account Description	Object	Object Description	ACTUALS	ACTUALS	ACTUALS	YTD	FY23-24	FY23-24	1st	Changes	2nd	Item 1.
					20-21	21-22	22-23	ACTUALS	Original	Revised	FY24-25	from 1st	FY24-25	
									Budget	Budget	Proposed	Workshop	Prop	
1	511000	Legislative	110	Executive Salaries	15,600	13,800	13,900	9,200	16,200	16,200	16,200		16,200	
1	511000	Legislative	210	Fica	967	856	862	570	1,004	1,004	1,004		1,004	
1	511000	Legislative	211	Medicare	226	200	202	133	235	235	235		235	
1	511000	Legislative	310	Legal Fees										
1	511000	Legislative	314	Election Expense	15,412	72								
1	511000	Legislative	340	Other Contractual Service										
1	511000	Legislative	342	Software & Annual Mainten			580	775	580	1,325	1,325		1,325	
1	511000	Legislative	350	Pre Employment Screening	15									
1	511000	Legislative	400	Travel & Per Diem	500	342	979	287	1,000	1,000	1,000		1,000	
1	511000	Legislative	410	Telephone & Communication	778	496	2,117	1,567	2,075	2,075	2,200		2,200	
1	511000	Legislative	415	Website	3,275	3,491	2,411	2,560	4,450	4,450	4,450		4,450	
1	511000	Legislative	420	Freight/Postage/Shipping	23									
1	511000	Legislative	470	Printing - General		119	125	0	125	125	125		125	
1	511000	Legislative	490	Miscellaneous Expenses										
1	511000	Legislative	492	Advertising										
1	511000	Legislative	493	Employee Appreciation	744	1,607	1,982	1,616	2,500	2,500	2,500		2,500	
1	511000	Legislative	496	Contingency funds										
1	511000	Legislative	497	Compassion Flowers				0	100	100	0		0	
1	511000	Legislative	510	Office Supplies	42	100		0	200	200	0		0	
1	511000	Legislative	520	Operating Supplies	14	145	1,499	0	3,620	3,620	0		0	
1	511000	Legislative	540	Dues and Subscriptions	1,875	1,156	1,230	610	1,800	1,800	1,800		1,800	
1	511000	Legislative	550	Training/Education/Tuitio		265	99	158	1,500	1,500	1,500		1,500	
1	511000	Legislative	820	Contributions/Donations	3,196	2,000	2,000	0	2,000	2,000	2,000		2,000	
1	511000	Legislative	950	Other Non Operating Uses				0	28,865	28,865	17,236	39,175	56,411	
				LEGISLATIVE SUBTOTAL	42,667	26,449	27,986	17,476	66,254	66,999	51,575		90,750	135.45%
					Act. FY21	Act. FY22	Act. FY23	YTD FY24	Orig. FY24	Rev. FY24	Prop. FY25		Prop. FY25	
1	513000	Fin. & Admin.	110	Executive Salaries	80,558	97,928	96,030	21,092	26,322	32,322	139,136	-94,501	44,636	
1	513000	Fin. & Admin.	120	Salaries	22,355	39,788	81,402	15,453	27,098	25,598	113,737	-29,887	83,850	
1	513000	Fin. & Admin.	140	Overtime Wages	84	75		150	521	521	521	0	521	
1	513000	Fin. & Admin.	210	Fica	7,552	9,077	10,600	2,215	3,344	3,344	15,710	-7,712	7,998	
1	513000	Fin. & Admin.	211	Medicare	1,766	2,123	2,479	518	782	782	3,674	-1,804	1,871	
1	513000	Fin. & Admin.	225	ICMA Retirement Contribut	3,867	9,756	14,913	2,974	5,394	5,394	60,186	-48,143	12,043	
1	513000	Fin. & Admin.	230	Life & Health Ins.	13,475	18,851	19,110	5,544	8,444	8,444	46,331	-25,563	20,768	
1	513000	Fin. & Admin.	240	Workers' Compensation			4,051	608	703	1,206	4,694	-2,386	2,308	
1	513000	Fin. & Admin.	250	Unemployment Expense	2,139		3,025	0	6,275	6,275	0		0	
1	513000	Fin. & Admin.	310	Legal Fees		248								
1	513000	Fin. & Admin.	320	Accounting & Auditing	32,200	33,140	38,648	5,520	38,000	38,000	38,000		38,000	
1	513000	Fin. & Admin.	321	Bank Fees		206	335	0	600	600	600		600	
1	513000	Fin. & Admin.	340	Other Contractual Service	2,207	3,695	4,381	1,731	4,500	4,500	5,000		5,000	
1	513000	Fin. & Admin.	342	Software & Annual Mainten	16,202	11,992	20,631	7,660	19,300	19,300	19,300		19,300	
1	513000	Fin. & Admin.	350	Pre Employment Screening	835	1,348	1,268	1,114	1,400	1,400	750		750	
1	513000	Fin. & Admin.	400	Travel & Per Diem	563	1,338	2,501	3,453	4,700	6,000	7,000		7,000	
1	513000	Fin. & Admin.	410	Telephone & Communication	7,298	10,838	12,111	6,024	12,400	12,400	12,400		12,400	
1	513000	Fin. & Admin.	420	Freight/Postage/Shipping	642	838	1,825	1,585	2,000	2,000	2,000		2,000	
1	513000	Fin. & Admin.	430	Utility Services	3,573	5,903	6,874	3,123	6,000	6,000	6,000		6,000	
1	513000	Fin. & Admin.	440	Rentals & Leases	1,980	1,160	474	1,892	2,700	2,700	2,700		2,700	
1	513000	Fin. & Admin.	451	Insurance	152	203	203	0	2,132	2,132	2,132		2,132	
1	513000	Fin. & Admin.	460	R & M - Equipment	310	1,340	61	0	200	200	200		200	
1	513000	Fin. & Admin.	461	R & M - Computer Maint	3,120	3,099	1,436	351	3,000	3,000	3,000		3,000	
1	513000	Fin. & Admin.	462	R & M - Building			34	0						
1	513000	Fin. & Admin.	463	R & M - Vehicles					2,000	2,000	0		0	
1	513000	Fin. & Admin.	470	Printing - General	56		178	189	250	250	500		500	
1	513000	Fin. & Admin.	490	Miscellaneous Expenses	130	189	1,900							
1	513000	Fin. & Admin.	492	Advertising										
1	513000	Fin. & Admin.	510	Office Supplies	2,722	2,284	1,617	1,816	1,825	1,825	2,800		2,800	
1	513000	Fin. & Admin.	520	Operating Supplies	339	9,333	7,185	7,665	3,800	12,000	12,000		12,000	
1	513000	Fin. & Admin.	522	Gas & Oil				0	2,000	2,000	0		0	
1	513000	Fin. & Admin.	523	Uniforms										
1	513000	Fin. & Admin.	540	Dues and Subscriptions	2,074	3,581	2,207	2,478	4,100	4,100	4,100		4,100	
1	513000	Fin. & Admin.	550	Training/Education/Tuitio	849	1,854	2,205		4,000	5,500	5,500		5,500	
1	513000	Fin. & Admin.	640	Cap Outlay - Equipment	5,596	1,295								
1	513000	Fin. & Admin.	710	Debt Principal/loan		1,891	1,939							
1	513000	Fin. & Admin.	720	Debt Interest/loan		137	89							
				FIN. & ADMIN. SUBTOTAL	212,644	273,510	339,644	93,155	193,790	209,793	507,972		297,976	142.03%
					Act. FY21	Act. FY22	Act. FY23	YTD FY24	Orig. FY24	Rev. FY24	Prop. FY25		Prop. FY25	
1	519000	Other Gen. Gov.	240	Workers' Compensation										
1	519000	Other Gen. Gov.	310	Legal Fees	66,964	101,540	105,767	177,802	115,000	300,000	300,000		300,000	
1	519000	Other Gen. Gov.	316	Town Engineering	26,452	115,673	124,084	41,587	50,000	50,000	60,000		60,000	
1	519000	Other Gen. Gov.	318	Town Planning				38,818	70,000	70,000	70,000		70,000	
1	519000	Other Gen. Gov.	320	Accounting & Auditing		605								
1	519000	Other Gen. Gov.	340	Other Contractual Service	1,851	2,963	7,903	0	4,000	4,000	4,000		4,000	
1	519000	Other Gen. Gov.	342	Software & Annual Mainten										
1	519000	Other Gen. Gov.	347	Codification	1,121	3,689	2,056	1,325	5,000	5,000	5,000		5,000	
1	519000	Other Gen. Gov.	350	Pre Employment Screening	20									
1	519000	Other Gen. Gov.	415	Website			950	0	1,000	1,000	1,000		1,000	
1	519000	Other Gen. Gov.	451	Insurance	33,840	61,718	109,528	93,184	107,225	107,225	107,225		107,225	
1	519000	Other Gen. Gov.	470	Printing - General	67	168		0	200	200	0		0	
1	519000	Other Gen. Gov.	490	Miscellaneous Expenses	92									
1	519000	Other Gen. Gov.	492	Advertising	2,235	6,183	7,993	4,467	8,000	8,000	8,000		8,000	
1	519000	Other Gen. Gov.	496	Contingency funds	2,870									
1	519000	Other Gen. Gov.	510	Office Supplies										
1	519000	Other Gen. Gov.	520	Operating Supplies	19									
1	519000	Other Gen. Gov.	540	Dues and Subscriptions	371									
1	519000	Other Gen. Gov.	630	Cap Outlay - Improvements		37,866								
				OTHER GEN. GOV. SUBTOTAL	135,902	330,405	358,281	357,183	360,425	545,425	555,225		555,225	101.80%
					Act. FY21	Act. FY22	Act. FY23	YTD FY24	Orig. FY24	Rev. FY24	Prop. FY25		Prop. FY25	
1	521000	Police	110	Executive Salaries	68,747	89,815	140,312							

1	521000	Police	430	Utility Services	4,422	5,800	6,872	3,124	6,000	6,000	6,000	6,000	6,000	6,000
1	521000	Police	440	Rentals & Leases	10,854	124	-11,070	43,896	45,100	45,100	45,100	45,100	45,100	45,100
1	521000	Police	451	Insurance	448	966	7,356	5,692	7,745	7,745	7,745	7,745	7,745	7,745
1	521000	Police	460	R & M - Equipment	2,031	5,059	4,344	3,731	7,100	7,100	7,100	7,100	7,100	7,100
1	521000	Police	461	R & M - Computer Maint	7,947	4,506	8,216	820	1,500	1,500	1,500	1,500	1,500	1,500
1	521000	Police	462	R & M - Building	1,181	6,422	2,138	209	2,500	2,500	2,500	2,500	2,500	2,500
1	521000	Police	463	R & M - Vehicles	29,904	38,322	40,004	27,230	27,000	27,000	30,000	30,000	30,000	30,000
1	521000	Police	490	Miscellaneous Expenses	262	404	277	140						
1	521000	Police	510	Office Supplies	1,022	3,500	1,414	1,480	4,000	4,000	2,500	2,500	2,500	2,500
1	521000	Police	520	Operating Supplies	16,098	10,286	45,293	10,508	29,858	19,858	20,000	20,000	20,000	20,000
1	521000	Police	522	Gas & Oil	25,598	51,235	44,327	19,435	36,000	34,000	34,000	34,000	34,000	34,000
1	521000	Police	523	Uniforms	7,773	6,012	5,892	443	4,000	4,000	5,000	5,000	5,000	5,000
1	521000	Police	524	Safety Equipment										
1	521000	Police	525	Weapons	5,043	4,542	12,065	4,835	5,000	5,000	5,000	5,000	5,000	5,000
1	521000	Police	540	Dues and Subscriptions	815	1,503	1,552	831	1,500	1,500	1,500	1,500	1,500	1,500
1	521000	Police	550	Training/Education/Tuition	1,464	5,415	3,471	2,830	5,000	5,000	6,000	6,000	6,000	6,000
1	521000	Police	571	Principal- loan payments	37,341									
1	521000	Police	572	Interest - loan payments	5,305									
1	521000	Police	630	Cap Outlay - Improvements	13,058	18,473								
1	521000	Police	640	Cap Outlay - Equipment	69,379	30,765	17,907							
1	521000	Police	650	Cap Outlay - Vehicles	1,632	2,399	114,140		0	160,000	0	0	0	0
1	521000	Police	710	Debt Principal/loan		48,052	48,629							
1	521000	Police	720	Debt Interest/loan		4,356	3,836							
1	521000	Police	804	PD Vest Grant - 09/10			6,573	2,512	3,500	3,500	5,000	5,000	5,000	5,000
1	521000	Police	807	Byrne Grant - Evidence St	4,275									
1	521000	Police	809	Byrne Grant - Other Equip	1,162									
1	521000	Police	810	CESF Grant	27,685	2,545								
1	521000	Police	811	ARPA Grant	119,602	4,595								
				POLICE SUBTOTAL	994,605	986,106	1,217,158	777,688	1,178,789	1,338,654	1,243,947	1,256,736	1,256,736	93.88%
					Act. FY21	Act. FY22	Act. FY23	YTD FY24	Orig. FY24	Rev. FY24	Prop. FY25	Prop. FY25		
1	524000	Code Enforcement	120	Salaries	13,362	38,709	40,906	31,734	45,760	45,760	48,048	458	48,506	48,506
1	524000	Code Enforcement	140	Overtime Wages		1,256	1,889	116	1,889	889	1,889	0	1,889	1,889
1	524000	Code Enforcement	210	Fica	768	2,502	2,600	1,909	2,954	2,954	3,096	28	3,124	3,124
1	524000	Code Enforcement	211	Medicare	180	585	608	447	691	691	724	7	731	731
1	524000	Code Enforcement	225	ICMA Retirement Contribut		1,082	4,005	3,004	4,765	4,765	6,806	-1,767	5,039	5,039
1	524000	Code Enforcement	230	Life & Health Ins.	958	8,419	9,234	6,556	9,834	9,834	10,794	-300	10,494	10,494
1	524000	Code Enforcement	240	Workers' Compensation			906	541	621	1,163	925	-24	901	901
1	524000	Code Enforcement	310	Legal Fees	1,125	7,375	7,004	10,183	6,000	13,000	13,000		13,000	13,000
1	524000	Code Enforcement	342	Software & Annual Maintenance		5,000	3,080	427	3,220	3,220	3,220		3,220	3,220
1	524000	Code Enforcement	400	Travel & Per Diem		2,419		1,041	1,020	1,041	1,000		1,000	1,000
1	524000	Code Enforcement	410	Telephone & Communication	691	966	1,434	744	1,782	1,482	1,482		1,482	1,482
1	524000	Code Enforcement	420	Freight/Postage/Shipping	44	1,020	278	207	300	300	400		400	400
1	524000	Code Enforcement	451	Insurance				0	2,132	532	532		532	532
1	524000	Code Enforcement	462	R & M - Building										
1	524000	Code Enforcement	463	R & M - Vehicles				215	2,000	2,000	2,000		2,000	2,000
1	524000	Code Enforcement	470	Printing - General			73	73	350	350	150		150	150
1	524000	Code Enforcement	490	Miscellaneous Expenses		202								
1	524000	Code Enforcement	510	Office Supplies		241								
1	524000	Code Enforcement	520	Operating Supplies			1,014	15	300	300	150		150	150
1	524000	Code Enforcement	522	Gas & Oil			82	628	2,400	900	900		900	900
1	524000	Code Enforcement	523	Uniforms	160		162	179	200	180	180		180	180
1	524000	Code Enforcement	540	Dues and Subscriptions	760	541	245	140	330	141	105		105	105
1	524000	Code Enforcement	550	Training/Education/Tuition	650	1,905	350	650	1,000	650	750		750	750
				CODE ENF. SUBTOTAL	18,698	72,222	73,870	58,807	87,548	90,152	96,152	94,554	94,554	104.88%
					Act. FY21	Act. FY22	Act. FY23	YTD FY24	Orig. FY24	Rev. FY24	Prop. FY25	Prop. FY25		
1	538000	Stormwater Maint.	340	Other Contractual Service		385	6,465	1,500	110,000	110,000	149,250		149,250	149,250
					Act. FY21	Act. FY22	Act. FY23	YTD FY24	Orig. FY24	Rev. FY24	Prop. FY25	Prop. FY25		
1	539000	Public Services	110	Executive Salaries	7,117	5,979	7,136	2,759	3,790	4,062	15,916	-7,579	8,337	8,337
1	539000	Public Services	120	Salaries	19,176	25,094	30,971	16,726	23,646	24,266	25,603	-12,994	12,609	12,609
1	539000	Public Services	140	Overtime Wages	965	1,356	1,143	435	3,200	3,200	3,200	0	3,200	3,200
1	539000	Public Services	210	Fica	2,039	2,090	2,416	1,171	1,899	1,899	2,773	-1,276	1,497	1,497
1	539000	Public Services	211	Medicare	477	488	565	274	444	444	648	-298	350	350
1	539000	Public Services	225	ICMA Retirement Contribut	52	799	748	597	3,064	3,064	6,095	-3,681	2,415	2,415
1	539000	Public Services	230	Life & Health Ins.	6,834	5,255	7,926	6,511	6,884	9,700	12,623	-8,189	4,434	4,434
1	539000	Public Services	240	Workers' Compensation			1,043	346	399	692	828	-396	432	432
1	539000	Public Services	310	Legal Fees	20	2,440								
1	539000	Public Services	316	Town Engineering		3,513								
1	539000	Public Services	340	Other Contractual Service	112,012	101,483	69,927	30,591	87,000	87,000	90,000		90,000	90,000
1	539000	Public Services	346	Temp Help labor	1,475									
1	539000	Public Services	350	Pre Employment Screening				0	100	100	0		0	0
1	539000	Public Services	400	Travel & Per Diem	296	103	-250	96	500	500	500		500	500
1	539000	Public Services	410	Telephone & Communication	1,929	1,101	2,162	828	2,150	2,150	2,150		2,150	2,150
1	539000	Public Services	430	Utility Services	1,035	1,302	1,438	941	1,500	1,500	1,575		1,575	1,575
1	539000	Public Services	440	Rentals & Leases	313	389	305	0	2,500	2,500	2,500		2,500	2,500
1	539000	Public Services	460	R & M - Equipment	3,756	6,871	3,298	4,891	5,000	8,000	8,000		8,000	8,000
1	539000	Public Services	461	R & M - Computer Maint	304				650	650	500		500	500
1	539000	Public Services	462	R & M - Building	16,463	4,526	9,617	11,049	12,000	12,000	12,000		12,000	12,000
1	539000	Public Services	463	R & M - Vehicles	3,322	556		317	1,000	1,000	1,000		1,000	1,000
1	539000	Public Services	469	Software, Computer Mainte		94								
1	539000	Public Services	510	Office Supplies	983	1,038	988	0	1,000	1,000	1,000		1,000	1,000
1	539000	Public Services	520	Operating Supplies	1,551	6,248	9,855	9,567	12,000	15,000	16,500		16,500	16,500
1	539000	Public Services	522	Gas & Oil	6,047	6,272	9,321	5,166	7,000	7,000	8,000		8,000	8,000
1	539000	Public Services	523	Uniforms	634	1,028	452	444	1,000	1,000	1,000		1,000	1,000
1	539000	Public Services	524	Safety Equipment		684	758	888	1,500	1,500	1,500		1,500	1,500
1	539000	Public Services	540	Dues and Subscriptions				0	300	300	300		300	300
1	539000	Public Services	550	Training/Education/Tuition	43	375		0	650	650	650		650	650
1	539000	Public Services	571	Principal- loan payments	10,541									
1	539000	Public Services	572	Interest - loan payments	1,610									
1	539000	Public Services	630	Cap Outlay - Improvements										
1	539000	Public Services	640	Cap Outlay - Equipment		15,668								
1	539000	Public Services	650	Cap Outlay - Vehicles			45,382		5,000	5,000	0		0	0
1	539000	Public Services	710	Debt Principal/loan		11,052	11,588							
1	539000	Public Services	720	Debt Interest/loan		1,098	562							
				PUBLIC SERVICES SUBTOTAL	202,507	203,389	217,351	93,597	184,176	194,177	214,861	180,448	180,448	92.93%
					Act. FY21	Act. FY22	Act. FY23	YTD FY24	Orig. FY24	Rev. FY24	Prop. FY25	Prop. FY25		
1	541000	Transportation	110	Executive Salaries	5,475	5,979	7,136	2,760	3,790	4,062	15,916	-7,579	8,337	8,337
1	541000	Transportation	120	Salaries	12,929	18,833	28,979	16,622	23,646	24,060	25,603	-12,994	12,609	12,609
1	541000	Transportation	140	Overtime Wages	119	402	597	447	2,000	2,0				

401	534000	Sanitation Department	340	Other Contractual Service	150,836	165,827	262,987	192,301	268,960	268,960	324,253		324,253	
401	535000	Wastewater Services	340	Other Contractual Service	107,920	23,155								
401	535000	Wastewater Services	430	Utility Services		70,806	84,841	110,941	100,000	100,000	120,000		12	
401	535000	Wastewater Services	460	R & M - Equipment		1,875		1,175	315,000	315,000	0			
401	535000	Wastewater Services	466	R & M - Water				0	70,000	70,000	0			Item 1.
TOTAL					1,062,592	1,255,368	1,416,681	1,181,914	6,943,736	6,999,360	2,473,402	-250,000	2,223,402	31.77%
Police Pension Fund					Act. FY21	Act. FY22	Act. FY23	YTD FY24	Orig. FY24	Rev. FY24	Prop. FY25		Prop. FY25	
651	521000	Police	310	Legal Fees	11,138	4,254	3,896	2,419						
651	521000	Police	320	Accounting & Auditing	7,050									
651	521000	Police	340	Other Contractual Service	5,302	11,986	10,368	3,426						
651	521000	Police	451	Insurance	1,815	1,944	1,938							
651	521000	Police	490	Miscellaneous Expenses				0	198,423	198,423	198,423		198,423	
651	521000	Police	494	Benefit Payments	67,987	62,610	62,610	37,465						
TOTAL					93,292	80,794	78,812	43,309	198,423	198,423	198,423		198,423	100.00%
TOTAL ALL FUNDS					Act. FY21	Act. FY22	Act. FY23	YTD FY24	Orig. FY24	Rev. FY24	Prop. FY25		Prop. FY25	43.14%
TOTAL ALL FUNDS					3,456,067	4,094,161	5,722,057	4,698,198	13,293,673	13,461,131	6,298,635	-491,152	5,807,483	

COMBINED OBJECT CODES ACROSS FUNDS/ACCOUNTS

Object Code	Object Name	Object Total			
110	Executive Salaries	516,649	460	R & M - Equipment	83,200
120	Salaries	956,180	461	R & M - Computer Maint	5,650
130	Police - Reserve Salaries	20,455	462	R & M - Building	19,500
131	Events Payroll	12,000	463	R & M - Vehicles	41,100
140	Overtime Wages	73,011	468	R & M - Recreation Equip	1,000
150	Police - Incentive Pay	6,840	470	Printing - General	875
210	Fica	97,110	480	Promotional Activities	2,000
211	Medicare	22,711	490	Miscellaneous Expenses	198,473
220	Police Retirement Cont	170,289	492	Advertising	8,300
225	ICMA Retirement Cont	89,394	493	Employee Appreciation	3,000
230	Life & Health Ins.	348,005	495	DBPR/DCA Impact Fees	2,000
240	Workers' Compensatio	36,000	510	Office Supplies	10,300
310	Legal Fees	343,000	520	Operating Supplies	295,540
316	Town Engineering	80,000	522	Gas & Oil	42,900
318	Town Planning	70,000	523	Uniforms	6,330
320	Accounting & Auditing	52,250	524	Safety Equipment	2,900
321	Bank Fees	600	525	Weapons	5,000
340	Other Contractual Serv	911,800	530	Road Materials & Supplies	2,000
341	Contractor - (Bldg Insp	60,000	540	Dues and Subscriptions	8,955
342	Software & Annual Mai	48,315	550	Training/Education/Tuiti	16,600
343	Special Events	16,000	613	Cap Outlay - Wetland Mon	8,050
347	Codification	5,000	630	Cap Outlay - Improvement	276,077
350	Pre Employment Scree	4,400	633	Cap Outlay - Water Expans	10,000
400	Travel & Per Diem	15,750	660	Cap Outlay - Books & Publ	10,000
410	Telephone & Communi	49,725	662	Cap Outlay - Books/Publ -	404
415	Website	5,450	710	Debt Principal/loan	127,885
420	Freight/Postage/Shipp	3,000	720	Debt Interest/loan	45,245
430	Utility Services	197,575	804	PD Vest Grant - 09/10	5,000
431	Street Lighting	28,000	820	Contributions/Donations	2,000
440	Rentals & Leases	51,800	915	Transfer Out	15,750
451	Insurance	159,634	950	Other Non Operating Uses	100,506
			TOTAL	5,807,483	

Holiday	Cost	Items
<i>Parks & Rec., Obj. 343 - Special Events</i>		
Easter/Halloween	\$700	Candy for both events
Memorial Day/Veterans Day	\$100	Flags, programs for both events
Founder's Day	\$700	DJ
	\$500	Live Music
	\$1,700	Trolley
	\$3,000	Bounce Houses
	\$700	Port-o-potties
TOTAL	\$7,400	

Account 572 - Special Events

Christmas	\$9,150	Contracted Decoration Installation
	\$2,500	Advertising
	\$6,200	Bounce Houses
	\$300	Explorers Donation
	\$125	Stiltwalker
	\$800	Unicyclist/Juggler
	\$400	Face Painters
	\$1,500	DJ
	\$300	Band - Parade
	\$300	Choir - Tree Lighting
	\$1,100	Banners (5)
	\$1,150	Candy
	\$225	Car Show Trophies
TOTAL	\$24,050	