



## **Town Council Budget Workshop**

**July 22, 2025 at 1:00 PM  
Howey-in the-Hills Town Hall  
101 N. Palm Ave.,  
Howey-in-the-Hills, FL 34737**

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### **Join Zoom Meeting:**

<https://us06web.zoom.us/j/81961443546?pwd=VATemhAqwGfFX3kMwKAbKgP0ogV1LV.1>

**Meeting ID:** 819 6144 3546 | **Passcode:** 341484

### **AGENDA**

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

### **ROLL CALL**

Acknowledgement of Quorum Present and Proper Notice Given

### **WELCOME AND INTRODUCTION OF GUESTS**

### **AGENDA APPROVAL/REVIEW**

### **PUBLIC QUESTION & COMMENT**

*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. The general Public Question & Comment period will be limited to a maximum of thirty (30) minutes unless extended by the Presiding Officer.*

### **NEW BUSINESS**

- 1.** Discussion: **Municipal Complex Site Selection**
- 2.** Discussion: **Road Improvement, Finger Pier, and Dock Replacement Program**
- 3.** Discussion: **Fiscal Year 2025-2026 Budget**

### **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 Budget Workshop**

Time: **Jul 22, 2025 01:00 PM Eastern Time** (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/81961443546?pwd=VATemhAqwGfFX3kMwKAbKgP0ogV1LV.1>

Meeting ID: 819 6144 3546

Passcode: 341484

Dial by your location

**+1 646 558 8656 US (New York)**

**+1 346 248 7799 US (Houston)**

Meeting ID: 819 6144 3546

Passcode: 341484

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

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.

TOWN OF HOWEY IN THE HILLS  
PROJECT 2026-02: MUNICIPAL COMPLEX SITE SELECTION

June 12, 2025

1, Project 2026-02: During the approval of the Town's Five Year Capital Element of the Comprehensive Plan this past spring, the Town Council approved the consolidation of several repair and maintenance projects into a single project that would include building a new Municipal Complex including a new Town Hall, Police Station and potentially other municipal facilities, such as a new larger library, a small park facility, and asking the County to participate by adding their new fire station to the complex, in a campus like setting. The Capital Element provides for the design to begin FY 2027, with construction to begin in FY 2029 or 2030, approximately five years from now. It is not too early as we consider the FY 2026 budget to begin the planning for this project.

2. Discussion: The first item the Town Council needs to consider is the site where these facilities should be located. Also, the site must be large enough to contain all the appropriate functions that will last for a period of 20-25 years commensurate with the growth of the Town. The site for these facilities should be approximately 10-15 acres and located within or contiguous with the current Town Boundaries. The current Town Hall and Police Station site is too small for the these expanded uses, and it is suggested would be suitable for redevelopment into a beautiful Town Square devoted to park and recreational uses. The existing library building could be repurposed as a community center, much like the Town of Fruitland Park has done with their previous library. The two small houses could be razed and the entire block developed for parkland and recreational purposes. Alternatively, it has been suggested that one of the houses could be turned into a Town Museum to honor our passing the 100-year mark as a Town.

However, to begin this process we need to select a site for the new Municipal Complex. The town currently only owns two large parcels that are not being used. There is a nine (9) acre site across Central Avenue from existing industrial uses (Town Water Plant, Juice Factory, and CDD Wastewater Plant). This site may be more appropriately used for future expansion of Public Works facilities as the Town grows. The other site, the former Town Dump, is approximately five (5) acres in size.

The following factors need to be considered in the site selection as we plan for the growth of the Town of Howey In The Hills to a population of over 10,000 people by the year 2040, just 15 years from now.

- a. The site should be 10-15 acres to provide adequate space for the functions to be located in the municipal complex.
- b. The site must be within the Town Limits of Howey In The Hills or contiguous to allow for annexation.
- c. This proposal includes rededication of the existing site of the Town Hall and Police Station as a Town Square for park and recreational purposes.
- d. This proposal includes the reuse of the existing library building as a Community Center for the Town.
- e. The proposal may include the reuse of one of the existing houses on the Town Square as a Town Museum.
- f. The price of the land to be acquired must be reasonable and within the collective means of the Town and Lake County.
- g. Lake County and the Town would approve the site selected for location of the fire and police functions.
- h. The land would be at a central and prominent location within the Town.

3. Proposed Budget Action: To accomplish the site location the Town would need to engage a Professional Planning Firm to review the needs of the Town for the site and determine those sites appropriate for consideration for the Town, with the potential help of Lake County to acquire. An estimated budget of \$15,000-20,000 would be needed to complete the required study. The Town currently has a firm under contract for planning services, which could be used for this purpose. A small portion of the FY 2026 growth in the General Fund Revenue could be used to fund this study.

4. Recommendation: The Council budget an amount of \$20,000 in the General Fund in FY 2026 for the Municipal Complex site selection.



## TOWN OF HOWEY IN THE HILLS

From: Councilor David R. Miles

To: Councilors Lannaman, Arnold, Mayor Pro Tem Everline, Mayor Wells, Town Manager O'Keefe

Subject: Budget Project 2026-01, Road Improvement Program and Finger Pier and Dock Replacement Program

1. **PROJECT 2026-01:** This is a new project in the FY 2026 Budget designed to continue and accelerate the work first implemented by the Town Council in the FY 2021-22 Budget and funded one year at a time by reconstructing one road of one to two blocks long, plus resolve the safety concerns with the Town Finger Pier and Dock through reconstruction and upgrade to more durable materials.
2. **BACKGROUND:** In the twenty years prior to FY 2021-22 only two existing roads within the Town of Howey In The Hills were repaired or reconstructed. Approximately 2010, Lake County milled and overlayed Lakeshore Blvd. at no cost to the Town. Approximately 2018, the Town reconstructed Island Drive as it was sinking into the swamp that surrounds the road. Otherwise, little was done except to fill potholes on the roads in Original Howey. The Town Council determined in the FY 2021-2022 Budget that work to improve the roads in Original Howey was long overdue. They began funding the reconstruction of all roads beginning as follows:

<b>Budget Year</b>	<b>Road(s)</b>
FY 2021-22	Marilyn Avenue
FY 2022-23	N. Dixie Avenue
FY 2023-24	N. Citrus Avenue
FY 2024-25	E. Gardenia Street, E. Holly Street

The Council funded these streets at approximately \$300,000 per year, which was only sufficient to reconstruct one to three blocks of roadway. This was because most Town Roads were not constructed to modern standards when originally built. They had no limestone base, were very narrow at sixteen (16) feet, and had no curbs or storm water runoff features. As we have been reconstructing these roads, we have been correcting most of these deficiencies, so the roads will last a longer time. We have also been repairing safety concerns, such as existed at the intersection of N. Citrus and Camelia Way. The goal of this program was to correct the long-standing road

deficiencies over a period of twenty years, with the worst roads being tackled first. All construction work has been funded from the Infrastructure Fund. The local share of gas taxes was placed in this fund as required by state law, along with other general revenues, sufficient to fund the annual Road Improvement Program.

In February 2025, numerous changes were approved by the new Council to the accounting structure of the Town. These included moving garbage collection revenue and expenses from the Utility Fund to the General Fund, breaking the Wastewater Fund from a department within the Utility Fund into a separate enterprise fund, numerous changes within the General Fund, and germane to this discussion, establishing a new Transportation Special Revenue Fund, and moving all road construction costs into this fund in the future, however leaving the all of the general revenue lines in the Infrastructure Special Revenue Fund and the General Fund. This effectively removed the funding stream designated for the Road Improvement Project. It was then proposed on May 1, 2025 to use \$100,000 of funding in the Infrastructure Fund for reconstructing the Town Dock, a new project not previously budgeted, and deleting the reconstruction of E. Holly Street due to a lack of available funds. Meanwhile the funds in the new Transportation Fund were fully depleted by moving the minor road repair and street lighting costs from the General Fund to the Transportation Fund, while leaving the revenue budgeted for these costs in the General Fund. The Road Improvement Program was then reduced to \$225,000 per year in the Five-Year Capital Plan, effectively limiting it to reconstructing no more than 800 feet per year (about one block), and with no designated funding source.

**3.PROPOSAL:** This FY 2025-26 Budget Proposal is to restore the Road Improvement Program to the funding as provided in the past and fully fund and complete six roads and the Finger Pier and Town Dock reconstruction, all in FY 2025-26. This would involve borrowing a total of \$1,425,000 in the form of a tax-exempt municipal bank loan and completing the six road reconstruction projects and two marine projects totaling \$1,423,750 as shown at Appendix A. The six road projects to be completed in FY 2026-28 and on the Public Works Road Improvement list are N. Tangerine Avenue, N. Georgia Avenue, W. Pine Street, W. Palmetto Street, N. Valencia Avenue, and E. Mission Lane. The Marine Projects to be completed are five additional fishing piers (above the two already slated for completion by FY 2024-25) and replacing the boat dock. To pay for this construction this proposal requires obtaining a construction loan (where you make draws and incur interest only as payments are needed to the contractors for work completed) and then turning it into a full loan not to exceed a period of five years total. The proposal projects beginning the loan by December 2025 at an estimated interest rate of 4.0%, as we are in a declining interest rate



environment. Current interest rates for a five-year municipal borrowing as of July 9, 2025 are 4.75% (source United Southern Bank). A loan amount of \$1,425,000 is proposed, with total payments not to exceed \$1,584,277 over the five years, including \$159,277 in interest. A 60-month amortization table of monthly payments is attached at Appendix C, based on the full amount being outstanding for the entire period. If the construction draw method is done in the first year, the interest amounts will be lower, i.e. this is a worst case at the 4% interest rate. Is this affordable? In our audited FY 2023-24 fiscal year total revenue in the Infrastructure Fund was \$271,737. Our FY 2024-25 Budget estimates \$286,200 in revenue. A fair estimate for FY 2025-26 is \$302,000, with further increases of \$15,000 per year in the remaining four years as our population explodes. Thus \$317,000, \$332,000, \$347,000, and \$362,000 in the next four years. This totals an estimated revenue of \$1,660,000 during the loan period, providing a buffer of \$75,723.

4. SUMMARY: It appears that we have adequate resources to complete all the road improvements scheduled for the next three years and complete the upcoming dock improvements and five finger pier replacements with the revenue stream projected to fund a five-year bank loan. Based on the current annual budget projected at \$225,000 per year, it would take at least seven years to complete these six streets. This project would allow for almost a full mile of two-lane streets with curbs and some drainage features to be completed in one year, while at the same time completing our dock and pier projects. The interest costs would not exceed \$149,613 and would be offset by expected inflation in road construction costs, which have been running much higher than the general rate of inflation. We also would be able to achieve economies of scale by doing more work at one time and reducing repeated mobilization expenses.

5. RECOMMENDATION: Implement this loan and proposed construction as part of the FY 2025-26 Budget.

**APPENDIX A**  
**INFRASTRUCTURE FUND CAPITAL PROJECTS**  
**FY 2025-2026**

**ROADS:**

1. N. Tangerine	1400 lf @\$250=	\$350,000
2. N. Georgia	656 lf @\$250=	\$164,000
3. W. Pine	370 lf @\$250=	\$ 92,500
4. W. Palmetto	347 lf @\$250=	\$ 86,750
5. N. Velencia	1121 lf @\$250=	\$280,250
6. E. Mission Lane	1335 lf @\$150*= Subtotal	<u>\$200,250</u> \$1,173,750

- Mill and Overlay Only

**DOCKS:**

7. Replace Fishing Piers	5 @ \$30,000=	\$150,000
8. Replace Boat Dock	1 @ \$100,000=	<u>100,000</u>
Subtotal		\$250,000

Total Projects	\$1,423,750
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## Public Works

### 5 Year – Road Improvement List

**FY2025 – FY2029**

FY2025		
Road Name:	Road Rating:	Notes:
N. Citrus Avenue – 1,116 LF	1	Survey, Realignment of Road in Right-of-Way, Intersection Improvements at E. Camellia Way & S.R 19, Potholes, Bad Edges, Base Failure
E. Gardenia Street – 826 LF	1	Lateral and Horizontal Pavement Cracking, Tree Roots Compromising Road Base and Pavement, Base Failure
E. Holly Street – 752 LF	1	Lateral and Horizontal Pavement Cracking, Tree Roots Compromising Road Base and Pavement, Base Failure
FY2026		
N. Tangerine Avenue – 1,400 LF	1	Pavement Cracking, Delaminating of Pavement Layers, Base Failure, Intersection Improvements at N. Lakeshore Boulevard
FY2027		
N. Georgia Avenue – 656 LF	1	Bad Lateral and Horizontal Pavement Cracking, Potholes, Base Failure
W. Pine Street – 370 LF	2	Some Lateral and Horizontal Pavement Cracking, Base Failure
W. Palmetto Avenue – 347 LF	2	Some Lateral and Horizontal Pavement Cracking, Base Failure
FY2028		
N. Valencia Avenue – 1,121 LF	1	Bad Lateral Pavement Cracking, Delaminating of Pavement Layers, Potholes
Mission Lane – 1,335 LF	2	Some Lateral and Horizontal Pavement Cracking, Base Failure, Potholes (Road has lime rock base, mill and pave only)
FY2029		
E. Croton Way – 1,650 LF	2	Lateral Cracking, Narrow Radius @ N. Temple, Bad Radius @ N. Valencia, Bad Radius @ N. Lakeshore Blvd

**Road Rating:**

1 – Very Poor, 2 – Poor, 3 – Fair, 4 – Good, 5 – Excellent

**Additional Notes:**

- \*\* Roads may be added or removed from the list during any fiscal year due to additional Budgeting and/or Budgetary Restraints.
- \*\* Some roads may be improved over multiple fiscal years due to the length of road and/or Budgetary Restraints.





## Public Works

### Road Inventory Report

Road Name	Rating	Notes
E. Holly Street	1	Lateral cracking, tree roots, base failure, Radius @ SR 19
E. Gardenia Street	1	Lateral cracking, base failure, drop-offs, tree roots, Radius @ SR 19
N. Citrus Ave	1	Bad Lateral Cracking, Broken edges, Narrow curved intersection @ Camellia Way, Radius @ SR 19
N. Tangerine Ave	1	Bad Lateral & Horizontal cracking, Delamination of asphalt layers, Bad Radius @ Camellia Way
N. Valencia Ave	1	Lateral cracking, Lifting, Bad radius @ E. Magnolia, Bad radius @ E. Croton Way
N. Georgia Ave	1	Bad Lateral Cracking, Bad Intersection/Radius @ W. Cypress Ave
E. Myrtle Street	2	Cracking, small potholes, Radius @ SR 19
E. Oak Street	2	Lateral cracking, Radius @ N. Lakeshore Blvd, Radius @ SR 19
E. Pine Street	2	Lateral & Horizontal cracking, Radius @ N. Lakeshore Blvd, Radius @ SR 19
E. Cedar Street	2	Lateral cracking, Northside Radius @ SR 19
E. Palmetto Ave	2	Lateral cracking, small potholes, Radius @ N. Lakeshore Blvd, Radius @ SR 19
E. Cypress Ave	2	Lateral cracking, Radius @ SR 19
E. Magnolia Ave	2	Lateral cracking, Radius @ SR 19
E. Laurel Ave	2	Lateral cracking, Radius @ SR 19
E. Croton Way	2	Lateral cracking, narrow Radius @ N. Temple, Bad radius @ N. Valencia, Bad Radius @ N. lakeshore Blvd
Mission Lane	2	Some cracking, potholes, tree roots
N. Lakeshore Blvd. (Red Road)	2	Some Lateral Cracking, Potholes
E. Camellia Way	2	Lateral cracking, Broken edges, Narrow Intersection @ N. Temple
N. Temple Ave	2	Lateral Cracking, Narrow Intersection @ Orchid, Bad Radius @ Camellia Way, Bad Radius @ E. Croton, Bad Radius @ E. Laurel
W. Cypress	2	Lateral Cracking, Bad Narrow radius @ SR 19
W. Dupont Circle	2	Lateral Cracking, Potholes
W. Oak Street	2	Lateral Cracking, Narrow Radius @ SR 19
W. Pine Street	2	Lateral Cracking, Narrow Radius @ SR 19
W. Palmetto Street	2	Lateral Cracking, Narrow Radius @ SR 19
W. Myrtle Street	3	Some cracking, Radius @ SR 19, Radius @ S. Dixie Drive
W. Holly Street	3	Some cracking, Radius @ SR 19, Radius @ S. Dixie Drive

W. Lakeview Ave	3	Some cracking, Radius @ S. Dixie Drive, Radius @ SR 19
W. Oleander Ave	3	Some cracking, Radius @ S. Dixie Drive
S. Dixie Drive	3	Some cracking, Radius @ SR 19, Radius @ W. Oleander Ave, Radius @ W. Myrtle, Radius @ W. Lakeview, Radius @ W. Holly St
E. Lakeview Ave	3	Some cracking, Radius @ SR 19
E. Orchid Way	3	Some cracking, Narrow Intersections @ N. Valencia & N. Temple
W. Magnolia	3	Some Lateral Cracking, Narrow Radius @ SR 19
N. Dixie Drive (W. Pine St – W. Central Ave)	3	Some Cracking
N. Florida Ave (W. Cypress Ave - W. Dupont Cir)	3	Potholes, Bad Radius @ W. Cypress Ave, Bad Radius @ W. Dupont
N. Florida Ave (W. Oak St – W. Central Ave)	3	Some Lateral Cracking
E. Central Ave	4	Some Lateral Cracking, Some Small Potholes
N. Lakeshore Blvd. (E. Central – N. Tangerine)	4	Some Lateral Cracking
S. Florida Ave	4	Some Lateral Cracking, Broken Edges
Venezia Blvd	4.5	Some Minor Cracking
Messina Place	4.5	Some Minor Cracking
Terracotta Terrace	4.5	Some Minor Cracking
Napoli Way	4.5	Some Minor Cracking
Bellissimo Place	4.5	Some Minor Cracking
Calabria Way	4.5	Some Minor Cracking
Avila Place	4.5	Some Small Patched Areas
Amola Way	5	Excellent Condition
Marilyn Ave	5	Excellent Condition, Reconstructed in 2022
N. Dixie Drive	5	Excellent Condition, Reconstructed and Widened in 2023

### Road Ratings:

1. Very Poor Condition
2. Poor Condition
3. Fair Condition
4. Good Condition
5. Excellent Condition/New



# Amortizing Loan Calculator › United Southern Bank

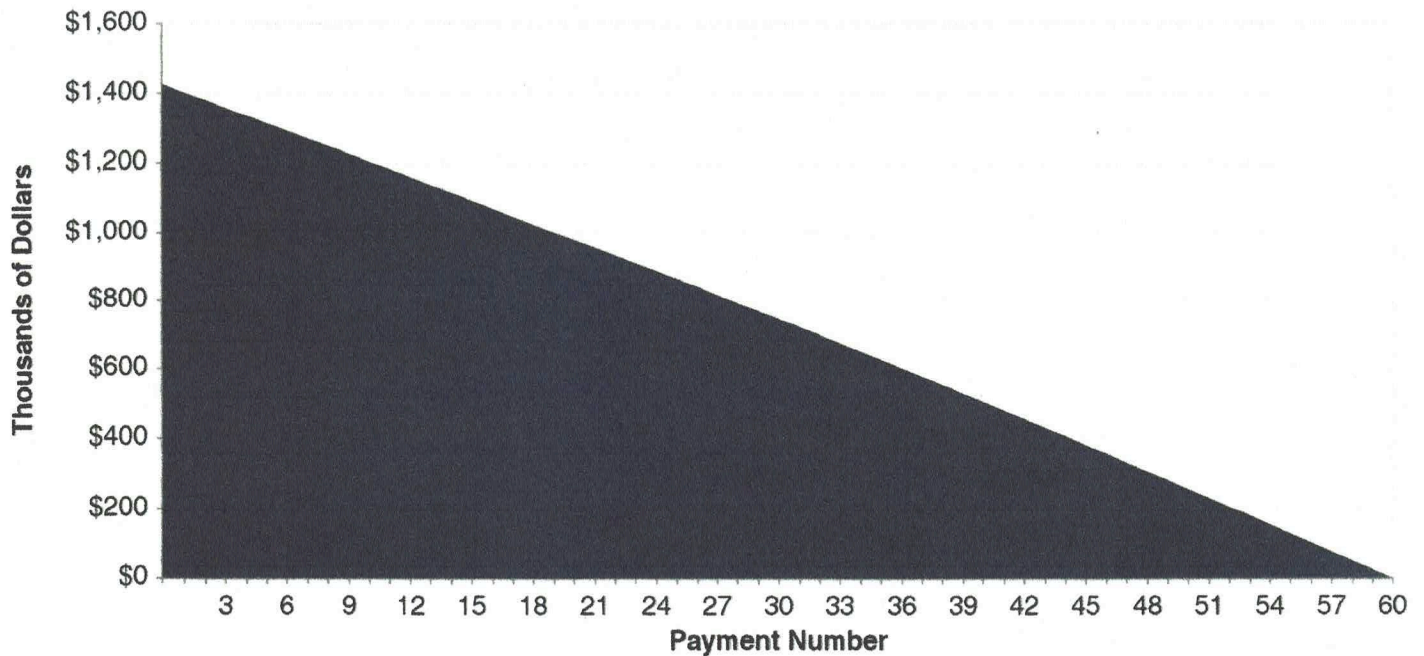
data2.profitstarscms.com

Item 2.

**Your \$1,425,000.00 loan has 60 monthly payments of \$26,243.54 at 4%.**

If you make all of your payments on this loan, and do not prepay any of the principal, the total interest for this loan is \$149,612.67.

## Balances for a \$1,425,000.00 loan

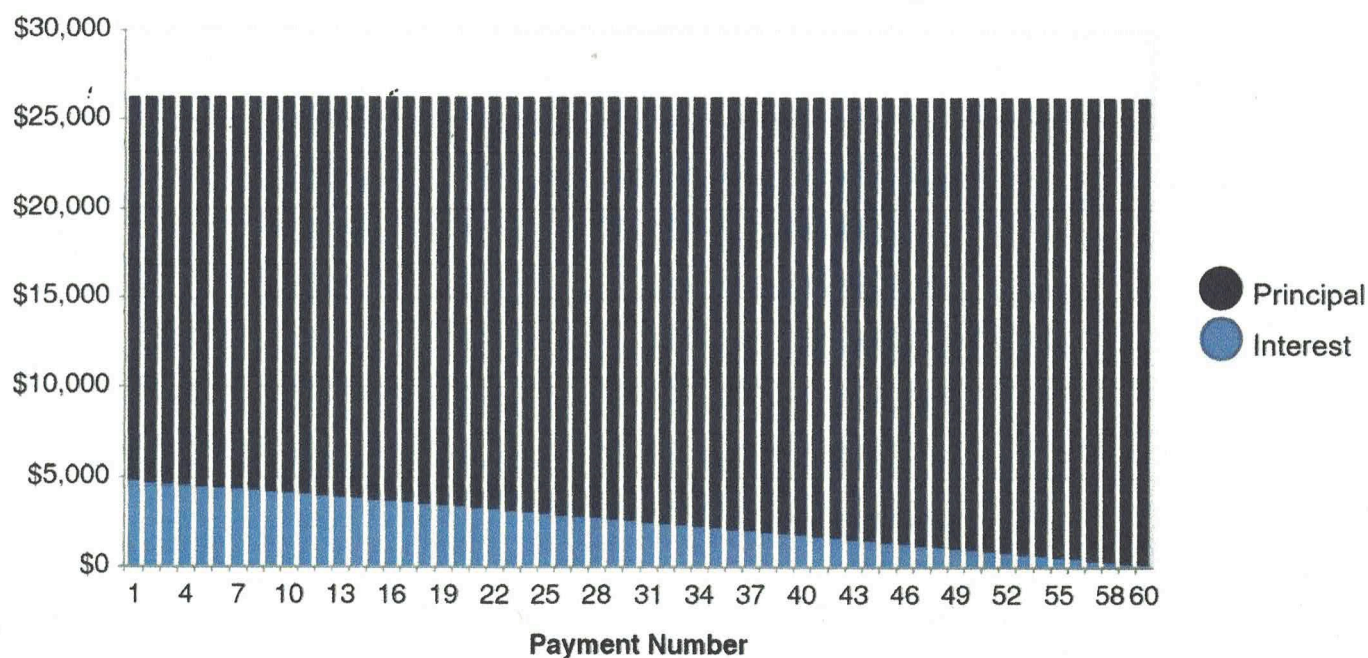


## Loan Summary

<b>Loan amount</b>	\$1,425,000.00
<b>Monthly payment</b>	\$26,243.54
<b>Interest rate</b>	4%
<b>Term</b>	60 monthly payments
<b>Total payments</b>	\$1,574,612.67
<b>Total interest paid</b>	\$149,612.67



## Total Principal and Interest by Payment



## Payment Schedule

#	Payment	Principal	Interest	Loan balance
				\$1,425,000.00
1	\$26,243.54	\$21,493.54	\$4,750.00	\$1,403,506.46
2	\$26,243.54	\$21,565.19	\$4,678.35	\$1,381,941.27
3	\$26,243.54	\$21,637.07	\$4,606.47	\$1,360,304.20
4	\$26,243.54	\$21,709.19	\$4,534.35	\$1,338,595.01
5	\$26,243.54	\$21,781.56	\$4,461.98	\$1,316,813.45
6	\$26,243.54	\$21,854.16	\$4,389.38	\$1,294,959.29
7	\$26,243.54	\$21,927.01	\$4,316.53	\$1,273,032.28
8	\$26,243.54	\$22,000.10	\$4,243.44	\$1,251,032.18
9	\$26,243.54	\$22,073.43	\$4,170.11	\$1,228,958.75
10	\$26,243.54	\$22,147.01	\$4,096.53	\$1,206,811.74
11	\$26,243.54	\$22,220.83	\$4,022.71	\$1,184,590.91
12	\$26,243.54	\$22,294.90	\$3,948.64	\$1,162,296.01
13	\$26,243.54	\$22,369.22	\$3,874.32	\$1,139,926.79



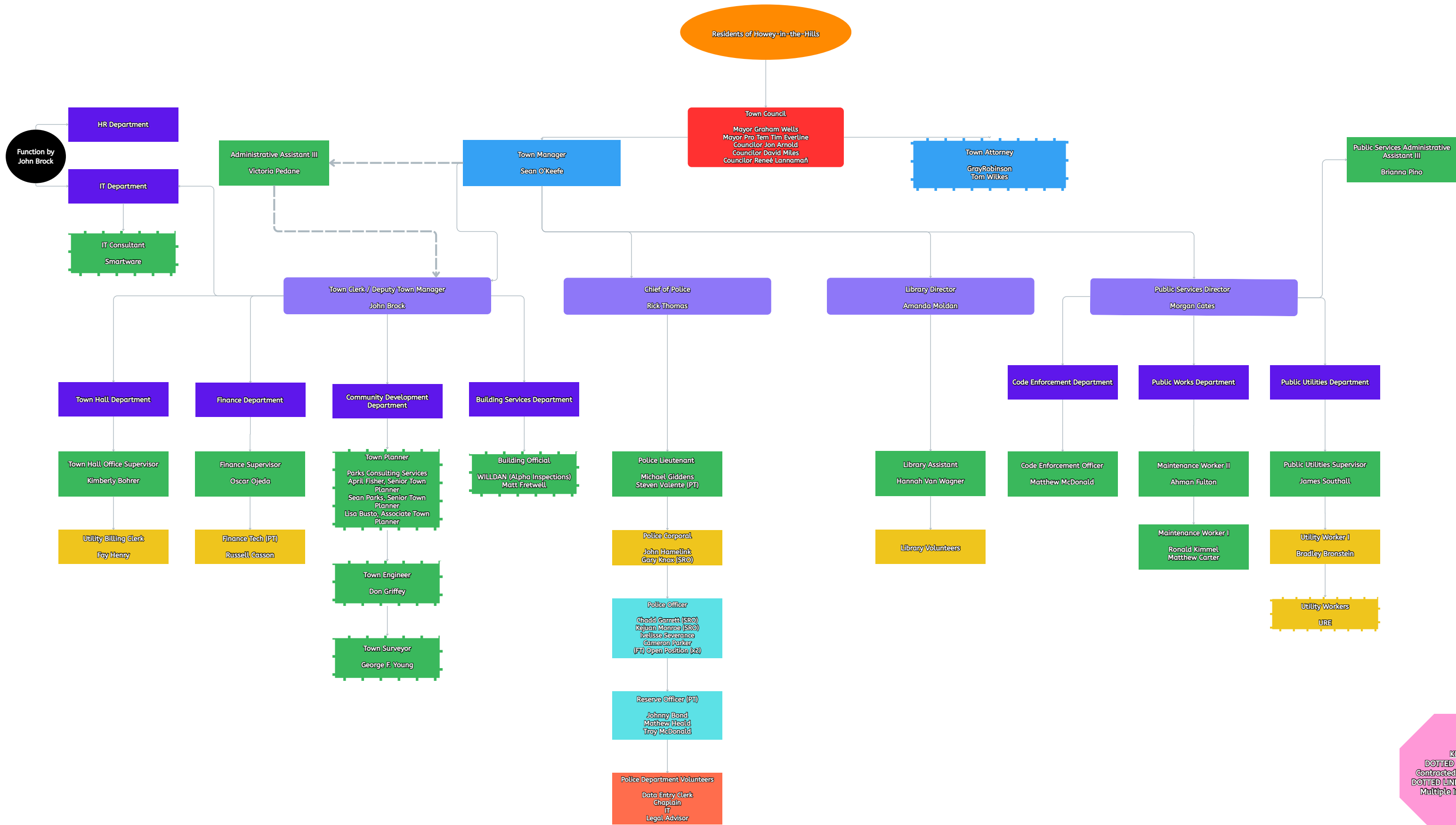
#	Payment	Principal	Interest	Loan bal	Item 2.
14	\$26,243.54	\$22,443.78	\$3,799.76	\$1,117,483.01	
15	\$26,243.54	\$22,518.60	\$3,724.94	\$1,094,964.41	
16	\$26,243.54	\$22,593.66	\$3,649.88	\$1,072,370.75	
17	\$26,243.54	\$22,668.97	\$3,574.57	\$1,049,701.78	
18	\$26,243.54	\$22,744.53	\$3,499.01	\$1,026,957.25	
19	\$26,243.54	\$22,820.35	\$3,423.19	\$1,004,136.90	
20	\$26,243.54	\$22,896.42	\$3,347.12	\$981,240.48	
21	\$26,243.54	\$22,972.74	\$3,270.80	\$958,267.74	
22	\$26,243.54	\$23,049.31	\$3,194.23	\$935,218.43	
23	\$26,243.54	\$23,126.15	\$3,117.39	\$912,092.28	
24	\$26,243.54	\$23,203.23	\$3,040.31	\$888,889.05	
25	\$26,243.54	\$23,280.58	\$2,962.96	\$865,608.47	
26	\$26,243.54	\$23,358.18	\$2,885.36	\$842,250.29	
27	\$26,243.54	\$23,436.04	\$2,807.50	\$818,814.25	
28	\$26,243.54	\$23,514.16	\$2,729.38	\$795,300.09	
29	\$26,243.54	\$23,592.54	\$2,651.00	\$771,707.55	
30	\$26,243.54	\$23,671.18	\$2,572.36	\$748,036.37	
31	\$26,243.54	\$23,750.09	\$2,493.45	\$724,286.28	
32	\$26,243.54	\$23,829.25	\$2,414.29	\$700,457.03	
33	\$26,243.54	\$23,908.68	\$2,334.86	\$676,548.35	
34	\$26,243.54	\$23,988.38	\$2,255.16	\$652,559.97	
35	\$26,243.54	\$24,068.34	\$2,175.20	\$628,491.63	
36	\$26,243.54	\$24,148.57	\$2,094.97	\$604,343.06	
37	\$26,243.54	\$24,229.06	\$2,014.48	\$580,114.00	
38	\$26,243.54	\$24,309.83	\$1,933.71	\$555,804.17	
39	\$26,243.54	\$24,390.86	\$1,852.68	\$531,411.49	

#	Payment	Principal	Interest	Loan balance	Item 2.
40	\$26,243.54	\$24,472.16	\$1,771.38	\$506,941.15	
41	\$26,243.54	\$24,553.74	\$1,689.80	\$482,387.41	
42	\$26,243.54	\$24,635.58	\$1,607.96	\$457,751.83	
43	\$26,243.54	\$24,717.70	\$1,525.84	\$433,034.13	
44	\$26,243.54	\$24,800.09	\$1,443.45	\$408,234.04	
45	\$26,243.54	\$24,882.76	\$1,360.78	\$383,351.28	
46	\$26,243.54	\$24,965.70	\$1,277.84	\$358,385.58	
47	\$26,243.54	\$25,048.92	\$1,194.62	\$333,336.66	
48	\$26,243.54	\$25,132.42	\$1,111.12	\$308,204.24	
49	\$26,243.54	\$25,216.19	\$1,027.35	\$282,988.05	
50	\$26,243.54	\$25,300.25	\$943.29	\$257,687.80	
51	\$26,243.54	\$25,384.58	\$858.96	\$232,303.22	
52	\$26,243.54	\$25,469.20	\$774.34	\$206,834.02	
53	\$26,243.54	\$25,554.09	\$689.45	\$181,279.93	
54	\$26,243.54	\$25,639.27	\$604.27	\$155,640.66	
55	\$26,243.54	\$25,724.74	\$518.80	\$129,915.92	
56	\$26,243.54	\$25,810.49	\$433.05	\$104,105.43	
57	\$26,243.54	\$25,896.52	\$347.02	\$78,208.91	
58	\$26,243.54	\$25,982.84	\$260.70	\$52,226.07	
59	\$26,243.54	\$26,069.45	\$174.09	\$26,156.62	
60	\$26,243.81	\$26,156.62	\$87.19	\$0.00	

Information and interactive calculators are made available to you as self-help tools for your independent use and are not intended to provide investment advice. We cannot and do not guarantee their applicability or accuracy in regards to your individual circumstances. All examples are hypothetical and are for illustrative purposes. We encourage you to seek personalized advice from qualified professionals regarding all personal finance issues.



# Town of Howey-in-the-Hills Organizational Chart



**KEY**  
DOTTED BORDER: Contracted Employees  
DOTTED LINE: Reports to Multiple Individuals



**1st FY25 Budget Workshop  
Executive Summary**

Date: July 22, 2025, 1:00 p.m.

The FY26 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 General Fund Budget: \$3,899,838, which is 104.7% of the current FY25 budget of \$3,723,227.
2. Items of Note:
  - Reduction of millage (*ad valorem*) from 7.5 to rollback rate of 7.0227
  - Addition of one position (Building Permit Clerk, under the Building Services Fund, due to expected upcoming construction).
  - General increases in salaries by 7% across all departments.
  - Revenues are based on a percentage increase in the cost of water utilities of 1.77%, with no increase in the Town's revenue share of wastewater or sanitation, and with no currently proposed increase of costs to residents for wastewater or sanitation, except for the CDD's portion of wastewater revenues as scheduled.

**Next Steps:**

- **2<sup>nd</sup> FY26 Budget Workshop: Thursday, August 7, 2025 at 1:00 p.m.**
- **1<sup>st</sup> FY26 Public Hearing on Tentative Budget and Proposed Millage Rate: Wednesday, September 10, 2025 at 5:05 p.m.**
- **2<sup>nd</sup> FY26 Public Hearing on Tentative Budget and Proposed Millage Rate: Wednesday, September 24, 2025 at 5:05 p.m.**

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](http://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**  
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**GENERAL FUND REVENUES**

Account Description	Account	FY25 Budget	FY26 Proposed Budget	
Ad Valorem Taxes	311100	1,601,518.00	\$ 1,704,813.00	
U.S.T. - Electricity	314100	167,000.00	\$ 208,000.00	
U.S.T. - Water	314300	90,721.00	\$ 91,869.00	
U.S.T. - Propane	314800	2,500.00	\$ 3,000.00	
CST - Communications Services Tax	315100	68,348.00	\$ 82,000.00	
Town Business Tax Receipt	321100	2,200.00	\$ 3,500.00	
Admin Fee (Town - 100%)	322102	-	\$ -	
Developer Fees Pd to Town	322201	117,500.00	\$ 158,000.00	
Variance Fees	322202	8,000.00	\$ -	
Thompson Grove Development Fees	322218	-	\$ -	
Building Permit Technology Fee	322309	-	\$ -	
Franchise Fee - Electric	323100	139,000.00	\$ 152,000.00	
Franchise Fee - Sprint Tower Lease	323202	41,042.00	\$ 42,000.00	
Franchise Fee - Gas	323400	5,000.00	\$ 5,000.00	
Franchise Fee - Solid Waste	323700	1,700.00	\$ 2,000.00	
Cemetery Fees-Permits	329500	50.00	\$ 100.00	
Marianne Beck Library, E-Rate	331750	8,100.00	\$ 16,200.00	
State Grant - Public Safety	334200	47,860.45	\$ -	
State Grant - Other Physical Environment	334390	121,069.00	\$ -	
State Revenue Sharing Proceeds	335125	53,947.00	\$ 50,000.00	
SRS - Alcoholic Beverage License	335150	1,419.00	\$ 1,419.00	
SRS- Local Govt. 1/2 Cent Sales Tax	335180	123,063.00	\$ 126,754.00	
Lake County Water Authority Grant - Stormwater	337310	82,280.00	\$ -	
Library Interlocal Agreement	337710	54,354.00	\$ 54,970.00	
Library Expansion - Impact Fees Funds	337720	20,707.00	\$ 200,000.00	
Lake County Business Tax Receipt	338200	500.00	\$ -	
Interest from Tax Collector	338900	10.00	\$ -	
Public Record Requests	341901	300.00	\$ 100.00	
Smoker Rental - non refundable	341903	600.00	\$ 200.00	
Lien Search Charges	341920	5,000.00	\$ 4,000.00	
School Resource Officer Services	342910	201,434.00	\$ 217,837.00	
Outside Security Services	342960	12,000.00	\$ 12,000.00	
Sanitation Revenue	343500	376,225.00	\$ 388,000.00	
Boat Ramp Decals	343920	4,000.00	\$ 4,000.00	
Golf Cart Permits	343930	1,000.00	\$ 500.00	
Miscellaneous Sales	343999	900.00	\$ -	
Library copies/Faxes	347101	1,000.00	\$ 1,000.00	
Service Charge - Special Events	347400	400.00	\$ 1,000.00	
Court Fines & Forfeits	351100	10,000.00	\$ 8,000.00	
Library - Fines	352100	800.00	\$ 800.00	
Interest Earnings	361100	26,216.00	\$ 32,000.00	
Pd Vest Grant	363400	2,500.00	\$ 1,750.00	
Sale - Cemetery Lots	364100	1,000.00	\$ 1,000.00	
Donation Historic Board	366930	500.00	\$ 500.00	
Donations - Special Events	366990	12,000.00	\$ 10,000.00	
SETTLEMENTS	369300	500.00	\$ 500.00	
Miscellaneous Revenue	369900	-	\$ -	
Police Fees Collected	369910	300.00	\$ 1,000.00	
Due From Other Funds	381131	200,000.00	\$ 314,026.01	
Use Of Fund Balance	389900	108,664.00	\$ -	
<b>Total General Fund Revenues</b>		<b>3,723,227.45</b>	<b>\$ 3,899,838.01</b>	<b>\$ 176,610.56</b>

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GENERAL FUND EXPENDITURE SUMMARY		FY25 Budget	FY26 Proposed Budget	
Legislative	511000	34,339.00	\$ 40,558.95	
Executive	512000	43,232.21	\$ 184,420.52	
Financial And Administrative	513000	397,932.79	\$ 669,470.32	
Legal Counsel	514000	313,000.00	\$ 107,000.00	
Comprehensive Planning	515000	130,000.00	\$ 115,000.00	
Public Works	519000	233,566.00	\$ 527,255.51	
Law Enforcement	521000	1,316,291.45	\$ 1,332,093.34	
Other Public Safety-Code Enforcement	529000	80,956.00	\$ 82,586.55	
Garbage/Solid Waste Control Services	534000	324,253.00	\$ 353,782.00	
Stormwater Maintenance	538000	259,250.00	\$ -	
Other Physical Environment-Cemetery	539000	2,430.00	\$ 2,600.00	
Library	571000	192,976.00	\$ 391,556.28	
Parks & Recreation	572000	65,500.00	\$ 29,500.00	
Historical Preservation	573000	25,753.00	\$ 24,443.00	
Special Events	574000	33,500.00	\$ 39,515.00	
Other Non Operating Uses Proprietary Funds	950	270,247.00	\$ 56.56	
Total General Fund Expenditure		3,723,226.45	\$ 3,899,838.02	\$ (176,611.57)
Current Increase (Decrease) to Reserves:			\$ (0.00)	

**GENERAL FUND EXPENDITURE BREAKDOWN BY DEPARTMENT**

Legislative	511000	FY25 Budget	FY26 Proposed Budget	
Executive Salaries	110	16,200.00	\$ 24,300.00	
Fica	210	1,004.00	\$ 1,506.60	
Medicare	211	235.00	\$ 352.35	
Software & Annual Maintenance	342	1,325.00	\$ 2,000.00	
Travel & Per Diem	400	1,000.00	\$ 3,000.00	
Telephone & Communications	410	2,200.00	\$ 2,200.00	
Website	415	4,450.00	\$ -	
Printing - General	470	125.00	\$ 200.00	
Employee Appreciation	493	2,500.00	\$ 2,500.00	
Dues, Subscriptions, Licenses	540	1,800.00	\$ 1,300.00	
Training/Education/Tuition	550	1,500.00	\$ 1,200.00	
Contributions/Donations	820	2,000.00	\$ 2,000.00	
Total Legislative Expenditures		34,339.00	\$ 40,558.95	\$ 6,219.95
Executive	512000	FY25 Budget	FY26 Proposed Budget	
Executive Salaries	110	24,635.50	\$ 126,465.38	
Fica	210	1,527.40	\$ 7,840.85	
Medicare	211	357.21	\$ 1,833.75	
ICMA Retirement Contribution	225	2,372.31	\$ 12,646.54	
Life & Health Ins.	230	5,900.70	\$ 27,234.00	
Workers' Compensation	240	739.09	\$ 500.00	
Travel & Per Diem	400	3,200.00	\$ 3,200.00	
Dues, Subscription, Licenses	540	2,300.00	\$ 2,500.00	
Training/Education/Tuition	550	2,200.00	\$ 2,200.00	
Total Executive Expenditures		43,232.21	\$ 184,420.52	\$ 141,188.31

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Financial And Administrative	513000	FY25 Budget	FY26 Proposed Budget	
Executive Salaries	110	21,776.50	\$ 93,203.96	
Salaries	120	80,300.00	\$ 212,026.61	
Overtime Wages	140	521.00	\$ 500.00	
Fica	210	6,360.60	\$ 18,955.29	
Medicare	211	1,487.79	\$ 4,433.09	
ICMA Retirement Contribution	225	9,492.69	\$ 27,114.83	
Life & Health Ins.	230	14,867.30	\$ 31,716.00	
Workers' Compensation	240	1,286.91	\$ 2,100.00	
Accounting & Auditing	320	38,000.00	\$ 34,000.00	
Bank Fees	321	600.00	\$ 3,200.00	
Other Contractual Services	340	9,000.00	\$ 16,000.00	
Software & Annual Maintenance	342	19,300.00	\$ 19,300.00	
Codification	347	5,000.00	\$ 5,000.00	
Pre Employment Screening	350	750.00	\$ 750.00	
Travel & Per Diem	400	3,800.00	\$ 2,000.00	
Telephone & Communications	410	12,400.00	\$ 10,687.03	
Website	415	1,000.00	\$ 4,862.50	
Freight/Postage/Shipping	420	2,000.00	\$ 2,000.00	
Utility Services	430	6,000.00	\$ 6,100.00	
Rentals & Leases	440	2,700.00	\$ 4,000.00	
Insurance	451	129,690.00	\$ 142,659.00	
R & M - Equipment	460	200.00	\$ -	
R & M - Computer Maint	461	3,000.00	\$ 3,000.00	
Printing - General	470	500.00	\$ 600.00	
Advertising	492	8,000.00	\$ 6,000.00	
Office Supplies	510	2,800.00	\$ 2,000.00	
Operating Supplies	520	12,000.00	\$ 13,000.00	
Dues, Subscriptions, Licenses	540	1,800.00	\$ 962.00	
Training/Education/Tuition	550	3,300.00	\$ 3,300.00	
<b>Total Financial And Administrative Expenditures</b>		<b>397,932.79</b>	<b>\$ 669,470.32</b>	<b>\$ 271,537.53</b>
				-
Legal Counsel	514000	FY25 Budget	FY26 Proposed Budget	
Legal Fees	316	300,000.00	\$ 100,000.00	
Legal Fees-Code Enforcement	319	13,000.00	\$ 7,000.00	
<b>Total Legal Counsel Expenditures</b>		<b>313,000.00</b>	<b>\$ 107,000.00</b>	<b>\$ (206,000.00)</b>
				-
Comprehensive Planning	515000	FY25 Budget	FY26 Proposed Budget	
Town Engineering	316	70,000.00	\$ 55,000.00	
Town Planning	318	60,000.00	\$ 60,000.00	
<b>Total Comprehensive Planning Expenditures</b>		<b>130,000.00</b>	<b>\$ 115,000.00</b>	<b>\$ (15,000.00)</b>
				8,000.00
Public Works	519000	FY25 Budget	FY26 Proposed Budget	
Executive Salaries	110	17,584.00	\$ 94,070.55	
Salaries	120	25,456.00	\$ 164,335.84	
Overtime Wages	140	5,200.00	\$ 5,000.00	
Fica	210	2,991.00	\$ 16,331.20	
Medicare	211	699.00	\$ 3,819.39	
ICMA Retirement Contribution	225	4,824.00	\$ 25,840.64	
Life & Health Ins.	230	8,868.00	\$ 53,085.06	
Workers' Compensation	240	769.00	\$ 822.83	
Other Contractual Services	340	90,000.00	\$ 90,000.00	
Travel & Per Diem	400	500.00	\$ 500.00	
Telephone & Communications	410	2,150.00	\$ 2,200.00	
Utility Services	430	1,575.00	\$ 1,800.00	
Rentals & Leases	440	2,500.00	\$ 2,500.00	
R & M - Equipment	460	8,000.00	\$ 5,000.00	
R & M - Computer Maint	461	500.00	\$ 500.00	
R & M - Building	462	32,000.00	\$ 25,000.00	
R & M - Vehicles	463	1,000.00	\$ 5,500.00	
Office Supplies	510	1,000.00	\$ -	
Operating Supplies	520	16,500.00	\$ 15,000.00	
Gas & Oil	522	8,000.00	\$ 12,000.00	
Uniforms	523	1,000.00	\$ 1,500.00	
Safety Equipment	524	1,500.00	\$ 1,500.00	
Dues, Subscriptions, Licenses	540	300.00	\$ 300.00	
Training/Education/Tuition	550	650.00	\$ 650.00	
<b>Total Public Services Expenditures</b>		<b>233,566.00</b>	<b>\$ 527,255.51</b>	<b>\$ 293,689.51</b>
				-



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Law Enforcement	521000	FY25 Budget	FY26 Proposed Budget	
Executive Salaries	110	158,000.00	\$ 169,060.19	
Salaries	120	404,054.00	\$ 435,678.12	
Police - Reserve Salaries	130	20,455.00	\$ 11,700.00	
Events Payroll	131	12,000.00	\$ 12,000.00	
Overtime Wages	140	47,301.00	\$ 54,713.43	
Police - Incentive Pay	150	6,840.00	\$ 7,920.00	
Fica	210	39,048.00	\$ 42,846.45	
Medicare	211	9,132.00	\$ 10,020.54	
Police Retirement Contribution	220	171,351.00	\$ 134,515.61	
Life & Health Ins.	230	157,401.00	\$ 141,162.00	
Workers' Compensation	240	21,602.00	\$ 23,000.00	
Other Contractual Services	340	3,226.00	\$ 1,100.00	
Software & Annual Maintenance	342	11,700.00	\$ 13,907.00	
Pre Employment Screening	350	3,500.00	\$ 3,500.00	
Travel & Per Diem	400	4,500.00	\$ 4,500.00	
Telephone & Communications	410	22,000.00	\$ 23,000.00	
Freight/Postage/Shipping	420	300.00	\$ 300.00	
Utility Services	430	6,000.00	\$ 6,000.00	
Rentals & Leases	440	45,100.00	\$ 46,925.00	
Insurance	451	8,921.00	\$ 7,745.00	
R & M - Equipment	460	5,000.00	\$ 5,000.00	
R & M - Computer Maint	461	1,500.00	\$ 1,500.00	
R & M - Building	462	2,500.00	\$ 2,500.00	
R & M - Vehicles	463	30,000.00	\$ 30,000.00	
Office Supplies	510	2,500.00	\$ 2,500.00	
Operating Supplies	520	25,000.00	\$ 33,500.00	
Gas & Oil	522	34,000.00	\$ 34,000.00	
Uniforms	523	5,000.00	\$ 5,000.00	
Weapons	525	5,000.00	\$ 5,000.00	
Dues, Subscriptions, Licenses	540	1,500.00	\$ 1,500.00	
Training/Education/Tuition	550	6,000.00	\$ 7,000.00	
Cap Outlay - Equipment	640	-	\$ 55,000.00	
Cap Outlay - Vehicles	650	40,860.45	\$ -	
PD Vest Grant - 09/10	804	5,000.00	\$ -	
<b>Total Police Expenditures</b>		<b>1,316,291.45</b>	<b>\$ 1,332,093.34</b>	<b>\$ 15,801.89</b>
Other Public Safety-Code Enforcement	529000	FY25 Budget	FY26 Proposed Budget	
Salaries	120	48,048.00	\$ 49,969.92	
Overtime Wages	140	1,889.00	\$ 1,800.00	
Fica	210	3,096.00	\$ 3,209.74	
Medicare	211	724.00	\$ 750.66	
ICMA Retirement Contribution	225	4,994.00	\$ 5,176.99	
Life & Health Ins.	230	10,494.00	\$ 10,494.00	
Workers' Compensation	240	795.00	\$ 795.24	
Software & Annual Maintenance	342	3,220.00	\$ 2,500.00	
Travel & Per Diem	400	1,000.00	\$ 1,000.00	
Telephone & Communications	410	1,482.00	\$ 1,500.00	
Freight/Postage/Shipping	420	400.00	\$ 400.00	
Insurance	451	579.00	\$ 600.00	
R & M - Vehicles	463	2,000.00	\$ 2,000.00	
Printing - General	470	150.00	\$ 150.00	
Operating Supplies	520	150.00	\$ 150.00	
Gas & Oil	522	900.00	\$ 1,000.00	
Uniforms	523	180.00	\$ 180.00	
Dues, Subscriptions, Licenses	540	105.00	\$ 160.00	
Training/Education/Tuition	550	750.00	\$ 750.00	
<b>Total Other Public Safety-Code Enforcement Expenditures</b>		<b>80,956.00</b>	<b>\$ 82,586.55</b>	<b>\$ 1,630.55</b>
Garbage/Solid Waste Control Services	534000	FY25 Budget	FY26 Proposed Budget	
Other Contractual Services	340	324,253.00	\$ 353,782.00	
<b>Total Garbage/Solid Waste Control Services Expenditures</b>		<b>324,253.00</b>	<b>\$ 353,782.00</b>	<b>\$ 29,529.00</b>
Stormwater Maintenance	538000	FY25 Budget	FY26 Proposed Budget	
Other Contractual Services	340	259,250.00	\$ -	
<b>Total Stormwater Maintenance Expenditures</b>		<b>259,250.00</b>	<b>\$ -</b>	<b>\$ (259,250.00)</b>
Other Physical Environment (Cemetery)	539000	FY25 Budget	FY26 Proposed Budget	
Software & Annual Maintenance	342	930.00	\$ 1,100.00	
Utility Services	430	1,500.00	\$ 1,500.00	
<b>Total Other Physical Environment (Cemetery) Expenditures</b>		<b>2,430.00</b>	<b>\$ 2,600.00</b>	<b>\$ 170.00</b>

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<b>Library</b>	<b>571000</b>	<b>FY25 Budget</b>	<b>FY26 Proposed Budget</b>	
Executive Salaries	110	55,902.00	\$ 59,920.11	
Salaries	120	31,712.00	\$ 40,040.00	
Overtime Wages	140	2,000.00	\$ 2,000.00	
Fica	210	5,556.00	\$ 6,321.53	
Medicare	211	1,299.00	\$ 1,478.42	
ICMA Retirement Contribution	225	8,961.00	\$ 10,196.01	
Life & Health Ins.	230	20,998.00	\$ 10,728.00	
Workers' Compensation	240	1,427.00	\$ 1,427.00	
Other Contractual Services	340	5,000.00	\$ 208,247.21	
Software & Annual Maintenance	342	1,380.00	\$ 1,392.00	
Pre Employment Screening	350	150.00	\$ 150.00	
Travel & Per Diem	400	500.00	\$ 2,650.00	
Telephone & Communications	410	3,980.00	\$ 15,156.00	
Freight/Postage/Shipping	420	100.00	\$ 100.00	
Utility Services	430	12,000.00	\$ 11,000.00	
R & M - Computer Maint	461	150.00	\$ -	
Promotional Activities	480	2,000.00	\$ 1,000.00	
Employee Appreciation	493	500.00	\$ 750.00	
Office Supplies	510	1,000.00	\$ 750.00	
Operating Supplies	520	6,000.00	\$ 6,000.00	
Dues, Subscriptions, Licenses	540	350.00	\$ 350.00	
Training/Education/Tuition	550	900.00	\$ 1,500.00	
Cap Outlay - Books & Publications LIBRARY ONLY	660	30,707.00	\$ 10,000.00	
Cap Outlay - Books/Publ - EBooks (LIBRARY ONLY)	662	404.00	\$ 400.00	
<b>Total Library Expenditures</b>		<b>192,976.00</b>	<b>\$ 391,556.28</b>	<b>\$ 198,580.28</b>
<b>Parks And Recreation</b>	<b>572000</b>	<b>FY25 Budget</b>	<b>FY26 Proposed Budget</b>	
Other Contractual Services	340	8,000.00	\$ 20,000.00	
Utility Services	430	3,500.00	\$ 3,500.00	
R & M - Equipment	460	50,000.00	\$ -	
R & M - Recreation Equip	468	1,000.00	\$ 1,000.00	
Operating Supplies	520	3,000.00	\$ 5,000.00	
<b>Total Parks &amp; Recreation Expenditures</b>		<b>65,500.00</b>	<b>\$ 29,500.00</b>	<b>\$ (36,000.00)</b>
<b>Historical Preservation</b>	<b>573000</b>	<b>FY25 Budget</b>	<b>FY26 Proposed Budget</b>	
Telephone & Communications	410	60.00	\$ -	
Office Supplies	510	1,000.00	\$ -	
Operating Supplies	520	20,000.00	\$ 20,000.00	
Other Non Operating Uses Proprietary Funds	950	4,693.00	\$ 4,443.00	
<b>Total Historical Preservation Expenditures</b>		<b>25,753.00</b>	<b>\$ 24,443.00</b>	<b>\$ (1,310.00)</b>
<b>Special Events</b>	<b>574000</b>	<b>FY25 Budget</b>	<b>FY26 Proposed Budget</b>	
Other Contractual Services	340	22,500.00	\$ 9,500.00	
Special Events	343	11,000.00	\$ 30,015.00	
<b>Total Special Events Expenditures</b>		<b>33,500.00</b>	<b>\$ 39,515.00</b>	<b>\$ 6,015.00</b>
<b>POLICE ADVANCED TRAINING FUND</b>	<b>120</b>	<b>FY25 Budget</b>	<b>FY26 Proposed Budget</b>	
Police Advanced Training Fund Revenues				
Local Law Enforcement Education	351130	1,500.00	\$ 1,500.00	
<b>Total Police Advanced Training Fund Revenues</b>		<b>1,500.00</b>	<b>\$ 1,500.00</b>	<b>\$ -</b>
<b>Police Advanced Training Fund Expenditures</b>	<b>521000</b>	<b>FY25 Budget</b>	<b>FY26 Proposed Budget</b>	
Travel & Per Diem	400	250.00	\$ 750.00	
Training/Education/Tuition	550	250.00	\$ 750.00	
Other Non Operating Uses Proprietary Funds	950	1,000.00	\$ -	
<b>Total Police Advanced Training Fund Expenditures</b>		<b>1,500.00</b>	<b>\$ 1,500.00</b>	<b>\$ -</b>
<b>TREE FUND</b>	<b>130</b>	<b>FY25 Budget</b>	<b>FY26 Proposed Budget</b>	
Tree Fund Revenues				
Code Enforcement Tree Fine	354300	1,000.00	\$ 1,000.00	
<b>Total Tree Fund Revenues</b>		<b>1,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ -</b>
<b>Tree Fund Expenditures</b>	<b>572000</b>	<b>FY25 Budget</b>	<b>FY26 Proposed Budget</b>	
Other Non Operating Uses Proprietary Funds	950	1,000.00	\$ 1,000.00	
<b>Total Tree Fund Expenditures</b>		<b>1,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ -</b>

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<b>WATER IMPACT FEE FUND</b>	<b>140</b>			
Water Impact Fee Fund Revenues		FY25 Budget	FY26 Proposed Budget	
Water Impact Fees	322306	15,750.00	\$ 1.00	
State Grant - Water Supply System	334310	86,241.00	\$ -	
Interest Earnings	361100	12,296.00	\$ -	
<b>Total Water Impact Fee Fund Revenues</b>		<b>114,287.00</b>	<b>\$ 1.00</b>	\$ (114,286.00)
Water Impact Fee Fund Expenditures	533000	FY25 Budget	FY26 Proposed Budget	
Cap Outlay - Equipment	640	86,241.00	\$ -	
Other Non Operating Uses Proprietary Funds	950	28,046.00	\$ 1.00	
<b>Total Water Impact Fee Fund Expenditures</b>		<b>114,287.00</b>	<b>\$ 1.00</b>	\$ (114,286.00)
<b>PARKS &amp; REC IMPACT FEE FUND</b>	<b>141</b>			
Parks & Rec Impact Fee Fund Revenues		FY25 Budget	FY26 Proposed Budget	
Parks & Rec Impact Fees	322303	5,000.00	\$ 1.00	
Loan Proceeds	384000	250,000.00	\$ -	
Use Of Fund Balance	389900	2,100.00	\$ -	
<b>Total Parks &amp; Rec Impact Fee Fund Revenues</b>		<b>257,100.00</b>	<b>\$ 1.00</b>	\$ (257,099.00)
Parks & Rec Impact Fee Fund Expenditures		FY25 Budget	FY26 Proposed Budget	
Parks Expansion	615	-	\$ 1.00	
Debt Principal/loan	710	44,800.00	\$ -	
Interfund Loan Repayments	719	200,000.00	\$ -	
Debt Interest/loan	720	12,300.00	\$ -	
<b>Total Parks &amp; Rec Impact Fee Fund Expenditures</b>		<b>257,100.00</b>	<b>\$ 1.00</b>	\$ (257,099.00)
<b>POLICE IMPACT FEE FUND</b>	<b>142</b>			
Police Impact Fee Fund Revenues		FY25 Budget	FY26 Proposed Budget	
Police Impact Fees	322302	5,000.00	\$ -	
Interest Earnings	361100	5,760.00	\$ 4,368.00	
<b>Total Police Impact Fee Fund Revenues</b>		<b>10,760.00</b>	<b>\$ 4,368.00</b>	\$ (6,392.00)
Police Impact Fee Fund Expenditures		FY25 Budget	FY26 Proposed Budget	
Other Non Operating Uses Proprietary Funds	950	10,760.00	\$ 4,368.00	
<b>Total Police Impact Fee Fund Expenditures</b>		<b>10,760.00</b>	<b>\$ 4,368.00</b>	\$ (6,392.00)
<b>INFRASTRUCTURE FUND</b>	<b>150</b>			
Infrastructure Fund Revenues		FY25 Budget	FY26 Proposed Budget	
Discretionary Sales Surtax - Infrastructure Surtax	312630	212,110.00	\$ 218,473.00	
Interest Earnings	361100	7,680.00	\$ 3,817.00	
Use of Fund Balance	389900	46,788.00	\$ 36,910.00	
<b>Infrastructure Fund Revenues Total</b>		<b>266,578.00</b>	<b>\$ 259,200.00</b>	\$ (7,378.00)
Infrastructure Fund Expenditures		FY25 Budget	FY26 Proposed Budget	
Cap Outlay - Improvements	630	266,578.00	\$ 259,200.00	
<b>Total Infrastructure Fund Expenditures</b>		<b>266,578.00</b>	<b>\$ 259,200.00</b>	\$ (7,378.00)
<b>TRANSPORTATION FUND</b>	<b>152</b>			
Transportation Fund Revenues		FY25 Budget	FY26 Proposed Budget	
County Ninth-Cent Gas Tax	312300	10,000.00	\$ 10,000.00	
L.F.T. - First (1 to 6 Cents)	312410	44,468.00	\$ 44,468.00	
State Revenue Sharing Proceeds	335125	11,842.02	\$ 11,842.00	
State Reimbursement, Street Lighting	344990	6,688.00	\$ 7,290.00	
<b>Transportation Fund Revenue Total</b>		<b>72,998.02</b>	<b>\$ 73,600.00</b>	\$ 601.98
Transportation Fund Expenditures	541000	FY25 Budget	FY26 Proposed Budget	
Other Contractual Services	340	39,998.00	\$ 37,000.00	
Street Lighting	431	28,000.00	\$ 28,100.00	
Operating Supplies	520	2,000.00	\$ 5,000.00	
Safety Equipment	524	1,000.00	\$ 1,000.00	
Road Materials & Supplies	530	2,000.00	\$ 2,500.00	
<b>Total Transportation Expenditures</b>		<b>72,998.00</b>	<b>\$ 73,600.00</b>	\$ 602.00

**Town of Howey in the Hills**  
Proposed Budget FY26

Item 3.

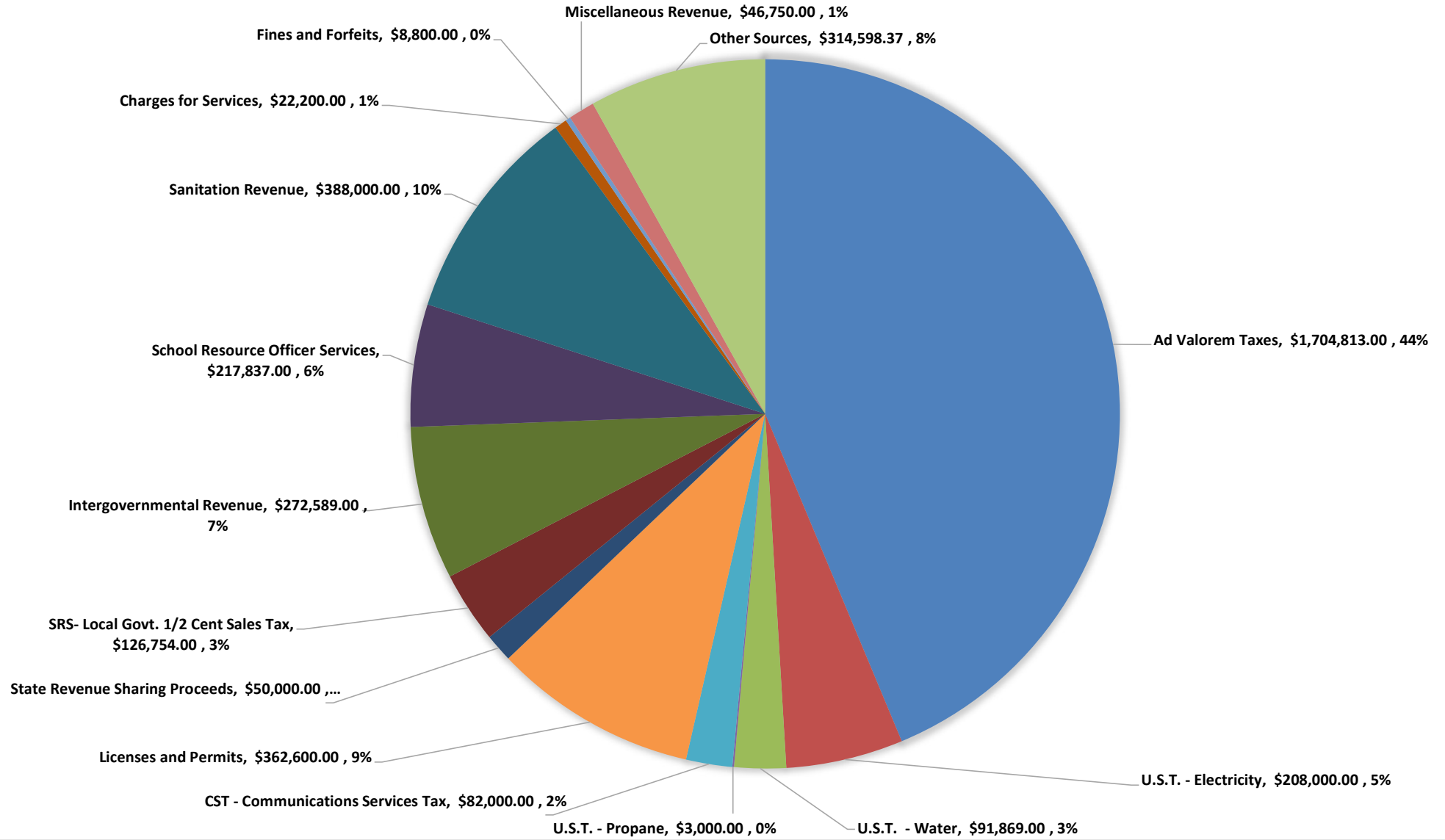
<b>BUILDING SERVICES FUND</b>		<b>155</b>			
<b>Building Services Fund Revenues</b>	<b>524000</b>		<b>FY25 Budget</b>	<b>FY26 Proposed Budget</b>	
Zoning Permit Application Fees	322100		5,000.00	\$ 5,000.00	
Plan Review (Bldg Inspector - 100%)	322101		5,000.00	\$ 5,000.00	
Admin Fee (Town - 100%)	322102		4,500.00	\$ 4,500.00	
Inspection Fees Collected Due Contractor	322304		60,000.00	\$ 60,000.00	
Permits Town %	322305		30,000.00	\$ 30,000.00	
Fees Income - DCA/DBPR	322307		2,000.00	\$ 2,000.00	
Interest Earnings	361100		11,528.00	\$ 9,828.00	
Use Of Fund Balance	389900		-	\$ 97,726.08	
<b>Building Services Fund Revenues Total</b>			<b>118,028.00</b>	<b>\$ 214,054.08</b>	\$ 96,026.08
<b>Building Services Fund Expenditures</b>	<b>524000</b>		<b>FY25 Budget</b>	<b>FY26 Proposed Budget</b>	
Executive Salaries	110		14,910.00	\$ -	
Salaries	120		9,119.00	\$ 38,480.00	
Overtime Wages	140		600.00	\$ -	
Fica	210		1,527.00	\$ 2,385.76	
Medicare	211		357.00	\$ 557.96	
ICMA Retirement Contribution	225		2,440.00	\$ 3,848.00	
Life & Health Ins.	230		4,405.00	\$ 10,234.08	
Workers' Compensation	240		392.00	\$ -	
Other Contractual Services	340		1,419.00	\$ 500.00	
Contractor - (Bldg Inspector - Progressive)	341		60,000.00	\$ 60,000.00	
Software & Annual Maintenance	342		860.00	\$ 1,100.00	
Telephone & Communications	410		350.00	\$ 350.00	
DBPR/DCA Impact Fees	495		2,000.00	\$ 2,000.00	
Office Supplies	510		1,000.00	\$ 500.00	
Operating Supplies	520		5,000.00	\$ 1,000.00	
Other Non Operating Uses Proprietary Funds	950		13,649.00	\$ -	
Transfer Out	915		-	\$ 93,098.28	
<b>Building Services Fund Expenditures Total</b>			<b>118,028.00</b>	<b>\$ 214,054.08</b>	\$ 96,026.08

**Town of Howey in the Hills**  
Proposed Budget FY26

Item 3.

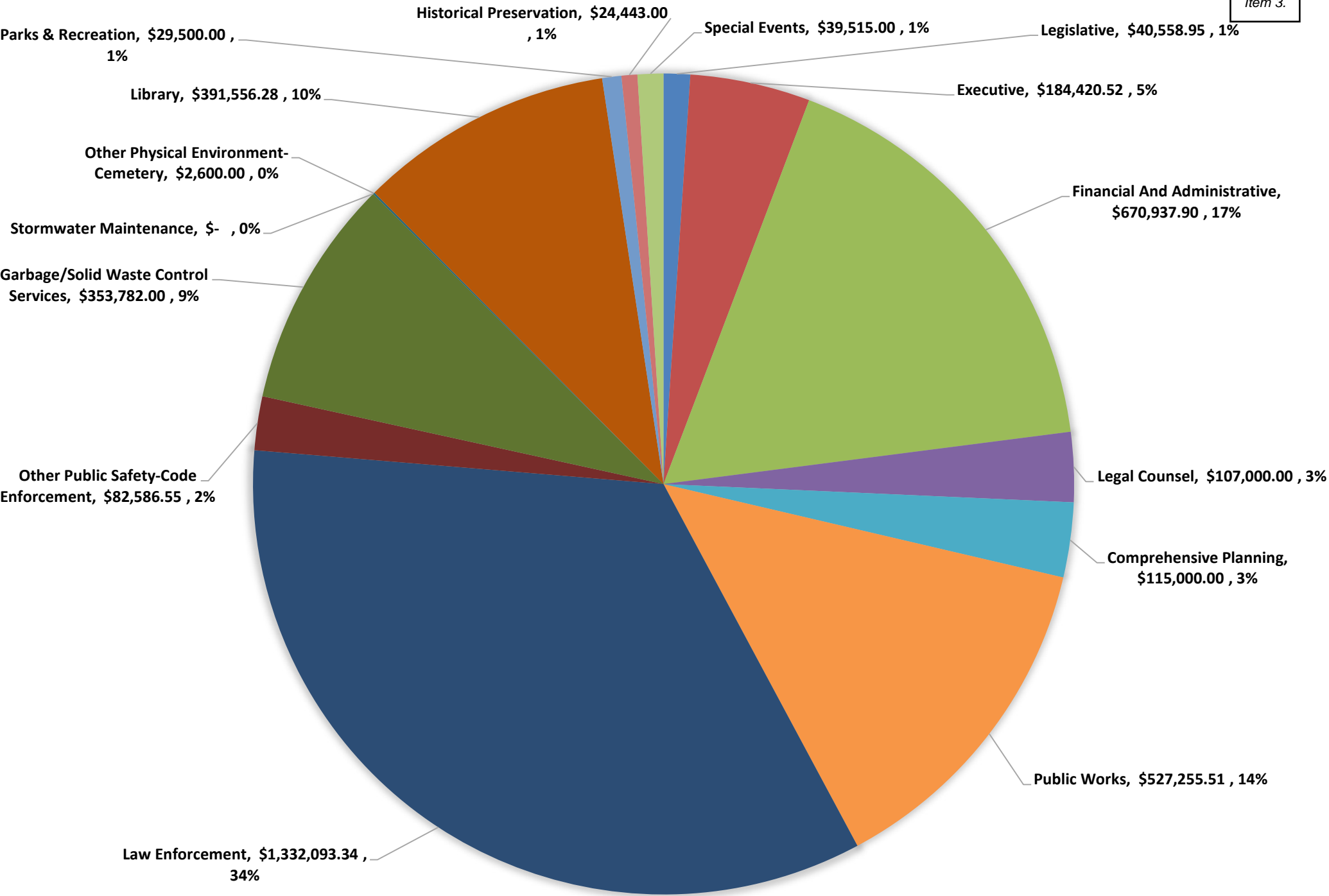
<b>WATER FUND</b>	<b>401</b>			
<b>Water Fund Revenues</b>	<b>533000</b>	<b>FY25 Budget</b>	<b>FY26 Proposed Budget</b>	
State Grant - Water Supply System	334310	4,250,000.00	\$ 5,735,875.00	
Water Sales	343310	931,277.00	\$ 918,691.00	
FEES- NEW CON	343350	522,900.00	\$ 1,000.00	
Water Sys Improvement Fee	343410	120,000.00	\$ 126,240.00	
Penalty Charges	343600	21,000.00	\$ 20,000.00	
Utility/Meter Fines	353100	4,000.00	\$ -	
Interest Earnings	361100	26,520.00	\$ 16,695.00	
Miscellaneous Revenue	369900	12,000.00	\$ 15,000.00	
Use Of Fund Balance	389900	141,454.00	\$ -	
<b>Water Fund Revenues Total</b>		<b>6,029,151.00</b>	<b>\$ 6,833,501.00</b>	<b>\$ 804,350.00</b>
<b>Water Fund Expenditures</b>	<b>533000</b>	<b>FY25 Budget</b>	<b>FY26 Proposed Budget</b>	
Executive Salaries	110	219,295.00	\$ -	
Salaries	120	358,924.00	\$ 100,218.44	
Overtime Wages	140	15,500.00	\$ 15,500.00	
Fica	210	36,811.00	\$ 9,934.29	
Medicare	211	8,609.00	\$ 2,323.34	
ICMA Retirement Contribution	225	57,240.00	\$ 11,802.32	
Life & Health Ins.	230	135,342.00	\$ 47,962.08	
Workers' Compensation	240	9,455.00	\$ 9,455.00	
Legal Fees	310	30,000.00	\$ 15,000.00	
Town Engineering	316	20,000.00	\$ 10,000.00	
Accounting & Auditing	320	14,250.00	\$ -	
Other Contractual Services	340	279,152.00	\$ 165,798.00	
Software & Annual Maintenance	342	9,600.00	\$ 12,000.00	
Travel & Per Diem	400	500.00	\$ 500.00	
Telephone & Communications	410	5,103.00	\$ 5,500.00	
Freight/Postage/Shipping	420	200.00	\$ 200.00	
Utility Services	430	44,000.00	\$ 50,000.00	
Rentals & Leases	440	1,500.00	\$ 1,500.00	
Insurance	451	61,994.00	\$ -	
R & M - Equipment	460	45,000.00	\$ 178,000.00	
R & M - Computer Maint	461	500.00	\$ 500.00	
R & M - Building	462	5,000.00	\$ 5,000.00	
R & M - Vehicles	463	8,100.00	\$ 6,000.00	
Printing - General	470	100.00	\$ 100.00	
Miscellaneous Expenses	490	50.00	\$ 6,700.00	
Advertising	492	300.00	\$ -	
Office Supplies	510	1,000.00	\$ 500.00	
Operating Supplies	520	230,890.00	\$ 56,000.00	
Uniforms	523	150.00	\$ 300.00	
Safety Equipment	524	400.00	\$ 500.00	
Dues, Subscriptions, Licenses	540	800.00	\$ 5,800.00	
Training/Education/Tuition	550	550.00	\$ 600.00	
Cap Outlay - Wetland Monitoring	613	8,050.00	\$ 8,050.00	
Cap Outlay - Improvements	630	10,000.00	\$ -	
Cap Outlay - Water Expansion/System Impr.	633	4,260,000.00	\$ 5,735,875.00	
Debt Principal/loan	710	114,085.00	\$ 120,085.00	
Debt Interest/loan	720	30,545.00	\$ 24,545.00	
Transfer Out	915	-	\$ 220,927.74	
Other Non Operating Uses Proprietary Funds	950	6,156.00	\$ 5,972.58	
<b>Water Fund Expenditures Total</b>		<b>6,029,151.00</b>	<b>\$ 6,833,148.78</b>	<b>\$ 803,997.78</b>
			352.22	
<b>WASTEWATER FUND</b>	<b>402</b>			
<b>Wastewater Fund Revenues</b>	<b>535000</b>	<b>FY25 Budget</b>	<b>FY26 Proposed Budget</b>	
State Grant - Sewer	334351	254,501.00	\$ 254,501.00	
Waste Water, CDD	343515	120,000.00	\$ 173,000.00	
Waste Water, Town	343525	106,000.00	\$ 133,000.00	
<b>Total Wastewater Fund Revenues</b>		<b>480,501.00</b>	<b>\$ 560,501.00</b>	<b>\$ 80,000.00</b>
<b>Wastewater Fund Expenditures</b>	<b>535000</b>	<b>FY25 Budget</b>	<b>FY26 Proposed Budget</b>	
Utility Services	430	120,000.00	\$ 173,000.00	
R & M - Equipment	460	339,334.00	\$ 339,334.00	
Other Non Operating Uses Proprietary Funds	950	21,167.00	\$ 48,167.00	
<b>Wastewater Fund Expenditures Total</b>		<b>480,501.00</b>	<b>\$ 560,501.00</b>	<b>\$ 80,000.00</b>

## FY26 GENERAL FUND PROPOSED REVENUE BUDGET



# FY26 GENERAL FUND PROPOSED EXPENDITURE BUDGET

Item 3.



***Legislative Department (511)***  
***Fiscal Year 2026 Budget***

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Personnel Expenditures</b>			
110 Executive Salaries	\$ 16,200.00	\$ 15,275.00	\$ 24,300.00
120 FICA	\$ 1,239.00	\$ 1,168.60	\$ 1,858.95
<b>Personnel Expenditures Total</b>	<b>\$ 17,439.00</b>	<b>\$ 16,443.60</b>	<b>\$ 26,158.95</b>
<b>Operating Expenditures</b>			
342 Software & Annual Maintenance	\$ 1,325.00	\$ 1,591.63	\$ 2,000.00
400 Travel & Per Diem	\$ 1,000.00	\$ 4,578.44	\$ 3,000.00
410 Telephone & Communications	\$ 2,200.00	\$ 1,989.64	\$ 2,200.00
415 Website	\$ 4,450.00	\$ 4,227.84	\$ -
470 Printing - General	\$ 125.00	\$ 236.00	\$ 200.00
493 Employee Appreciation	\$ 2,500.00	\$ 1,348.41	\$ 2,500.00
540 Dues, Subscriptions, Licenses	\$ 1,800.00	\$ 1,522.67	\$ 1,300.00
550 Training/Education/Tuition	\$ 1,500.00	\$ 2,077.32	\$ 1,200.00
820 Contributions/Donations	\$ 2,000.00	\$ 150.00	\$ 2,000.00
<b>Operating Expenditures Total</b>	<b>\$ 16,900.00</b>	<b>\$ 17,721.95</b>	<b>\$ 14,400.00</b>
<b>Total Expenditures</b>	<b>\$ 34,339.00</b>	<b>\$ 34,165.55</b>	<b>\$ 40,558.95</b>



## Town of Howey in the Hills

Item 3.

Object Description	Amount	Detail
110 Executive Salaries	\$ 3,600.00	Town Councilor
110 Executive Salaries	\$ 4,500.00	Mayor Pro Tem
110 Executive Salaries	\$ 3,600.00	Town Councilor
110 Executive Salaries	\$ 3,600.00	Town Councilor
110 Executive Salaries	\$ 9,000.00	Mayor
120 FICA	\$ 1,858.95	Based on salaries
342 Software & Annual Maintenance	\$ 2,000.00	Antivirus & Remote, Adobe
400 Travel & Per Diem	\$ 3,000.00	Milage Reimbursement, Lunches
410 Telephone & Communications	\$ 2,200.00	Microsoft user accounts
415 Website	\$ -	
470 Printing - General	\$ 200.00	Business cards
493 Employee Appreciation	\$ 2,500.00	Staff lunch
540 Dues, Subscriptions, Licenses	\$ 1,300.00	FL League of Mayors/Cities, CMC
550 Training/Education/Tuition	\$ 1,200.00	Courses
820 Contributions/Donations	\$ 2,000.00	Donations

**Executive Department (512)**  
**Fiscal Year 2026 Budget**

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Personnel Expenditures</b>			
110 Executive Salaries	\$ 24,635.50	\$ 24,297.05	\$ 126,465.38
210 FICA	\$ 1,884.61	\$ 1,751.75	\$ 9,674.60
225 Retirement Contribution	\$ 2,372.31	\$ 2,311.05	\$ 12,646.54
230 Life & Health Insurance	\$ 5,900.70	\$ 5,284.44	\$ 27,234.00
240 Workers' Compensation	\$ 739.09	\$ 443.88	\$ 500.00
<b>Personnel Expenditures Total</b>	<b>\$ 35,532.21</b>	<b>\$ 34,088.17</b>	<b>\$ 176,520.52</b>
<b>Operating Expenditures</b>			
400 Travel & Per Diem	\$ 3,200.00	\$ 2,364.69	\$ 3,200.00
540 Dues, Subscription, Licenses	\$ 2,300.00	\$ 2,800.00	\$ 2,500.00
550 Training/Education/Tuition	\$ 2,200.00	\$ -	\$ 2,200.00
<b>Operating Expenditures Total</b>	<b>\$ 7,700.00</b>	<b>\$ 5,164.69</b>	<b>\$ 7,900.00</b>
<b>Total Expenditures</b>	<b>\$ 57,572.00</b>	<b>\$ 50,145.87</b>	<b>\$ 184,420.52</b>

## Town of Howey in the Hills

Item 3.

Object Description	Amount	Detail
110 Executive Salaries	\$ 126,465.38	Town Manager
210 FICA	\$ 9,674.60	
225 Retirement Contribution	\$ 12,646.54	
230 Life & Health Insurance	\$ 27,234.00	
240 Workers' Compensation	\$ 500.00	
400 Travel & Per Diem	\$ 3,200.00	State and national conference
540 Dues, Subscription, Licenses	\$ 1,200.00	Think Tank Annual Membership
540 Dues, Subscription, Licenses	\$ 700.00	ICMA
540 Dues, Subscription, Licenses	\$ 600.00	FL City & County Mgmt Association
550 Training/Education/Tuition	\$ 2,200.00	State and national conference

**Financial & Administrative Department (513)**  
**Fiscal Year 2026 Budget**

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Personnel Expenditures</b>			
110 Executive Salaries	\$ 21,776.50	\$ 21,407.63	\$ 93,203.96
120 Salaries	\$ 80,300.00	\$ 72,282.78	\$ 213,389.90
140 Overtime Wages	\$ 521.00	\$ 52.98	\$ 500.00
210 FICA	\$ 7,848.39	\$ 7,062.85	\$ 23,492.68
225 ICMA Retirement Contribution	\$ 9,492.69	\$ 8,600.22	\$ 27,114.83
230 Life & Health Insurance	\$ 14,867.30	\$ 13,164.63	\$ 31,716.00
240 Workers' Compensation	\$ 1,286.91	\$ 1,693.21	\$ 2,100.00
<b>Total Personnel Expenditures</b>	<b>\$ 136,092.79</b>	<b>\$ 124,264.29</b>	<b>\$ 391,517.37</b>
<b>Operating Expenditures</b>			
320 Accounting & Auditing	\$ 38,000.00	\$ 55,383.33	34,000.00
321 Bank Fees	\$ 600.00	\$ 4,183.32	3,200.00
340 Other Contractual Services	\$ 9,000.00	\$ 15,376.95	16,000.00
342 Software & Annual Maintenance	\$ 19,300.00	\$ 13,293.36	19,300.00
347 Codification	\$ 5,000.00	\$ 1,656.09	5,000.00
350 Pre Employment Screening	\$ 750.00	\$ 100.00	750.00
400 Travel & Per Diem	\$ 3,800.00	\$ 1,273.83	2,000.00
410 Telephone & Communications	\$ 12,400.00	\$ 9,716.03	10,687.03
415 Website	\$ 1,000.00	\$ -	4,862.50
420 Freight/Postage/Shipping	\$ 2,000.00	\$ 2,836.32	2,000.00
430 Utility Services	\$ 6,000.00	\$ 4,811.55	6,100.00
440 Rentals & Leases	\$ 2,700.00	\$ 3,938.37	4,000.00
451 Insurance	\$ 129,690.00	\$ 127,754.00	142,659.00
460 R & M - Equipment	\$ 200.00	\$ -	-
461 R & M - Computer Maint	\$ 3,000.00	\$ 459.93	3,000.00
470 Printing - General	\$ 500.00	\$ 512.67	600.00
492 Advertising	\$ 8,000.00	\$ 5,897.31	6,000.00
510 Office Supplies	\$ 2,800.00	\$ 1,547.23	2,000.00
520 Operating Supplies	\$ 12,000.00	\$ 9,265.69	13,000.00
540 Dues, Subscriptions, Licenses	\$ 1,800.00	\$ 1,462.67	962.00
550 Training/Education/Tuition	\$ 3,300.00	\$ 168.00	3,300.00
<b>Total Operating Expenditures</b>	<b>\$ 261,840.00</b>	<b>\$ 259,636.64</b>	<b>\$ 279,420.53</b>
<b>Total Expenditures</b>	<b>\$ 397,932.79</b>	<b>\$ 383,900.93</b>	<b>\$ 670,937.90</b>

# Town of Howey in the Hills

Item 3.

Object Description	Amount	Detail
110 Executive Salaries	\$ 93,203.96	Town Clerk
120 Salaries	\$ 53,414.40	Town Hall Supervisor
120 Salaries	\$ 35,445.50	Finance Tech
120 Salaries	\$ 77,792.39	Finance Supervisor
120 Salaries	\$ 46,737.60	Executive Assistant
140 Overtime Wages	\$ 500.00	
210 FICA	\$ 23,492.68	Based on salaries
225 ICMA Retirement Contribution	\$ 27,114.83	Based on salaries
230 Life & Health Insurance	\$ 31,716.00	
240 Workers' Compensation	\$ 2,100.00	
320 Accounting & Auditing	\$ 34,000.00	
321 Bank Fees	\$ 3,200.00	Maintenance Fees
340 Other Contractual Services	\$ 10,000.00	Janitorial services
340 Other Contractual Services	\$ 6,000.00	Lake County recording
342 Software & Annual Maintenance	\$ 5,000.00	Firewall, Monitoring, Remote Support
342 Software & Annual Maintenance	\$ 2,500.00	Municode annual fee
342 Software & Annual Maintenance	\$ 720.00	Dropbox
342 Software & Annual Maintenance	\$ 360.00	meeting software
342 Software & Annual Maintenance	\$ 240.00	ChatGPT
342 Software & Annual Maintenance	\$ 100.00	Zenwork 1099s
342 Software & Annual Maintenance	\$ 240.00	TC meeting subs
342 Software & Annual Maintenance	\$ 10,140.00	Adobe, Parallels, rev.com
347 Codification	\$ 5,000.00	Ordinances
350 Pre Employment Screening	\$ 750.00	Background check
400 Travel & Per Diem	\$ 2,000.00	Meeting, conferences
410 Telephone & Communications	\$ 3,600.00	internet
410 Telephone & Communications	\$ 10.35	recording fee
410 Telephone & Communications	\$ 1,876.68	Wireless service
410 Telephone & Communications	\$ 2,700.00	Cloud and phone
410 Telephone & Communications	\$ 2,500.00	Business accounts
415 Website	\$ 4,862.50	
420 Freight/Postage/Shipping	\$ 2,000.00	Postage
430 Utility Services	\$ 4,800.00	Electricity
430 Utility Services	\$ 1,200.00	Water
430 Utility Services	\$ 100.00	Irrigation
440 Rentals & Leases	\$ 1,000.00	Printer ink
440 Rentals & Leases	\$ 3,000.00	Printer
451 Insurance	\$ 142,659.00	10% increase
460 R & M - Equipment	\$ -	
461 R & M - Computer Maint	\$ 3,000.00	On site visits
470 Printing - General	\$ 600.00	Name tags, Business cards
492 Advertising	\$ 6,000.00	Notices
510 Office Supplies	\$ 2,000.00	W2 forms, printer paper
520 Operating Supplies	\$ 13,000.00	Water, Coffee, pens, folders...
540 Dues, Subscriptions, Licenses	\$ 216.00	FCCMA Dues
540 Dues, Subscriptions, Licenses	\$ 126.00	FL Notary Association fee
540 Dues, Subscriptions, Licenses	\$ 40.00	NACA Flags membership
540 Dues, Subscriptions, Licenses	\$ 320.00	IIMC, CMC
540 Dues, Subscriptions, Licenses	\$ 260.00	BJs Membership
550 Training/Education/Tuition	\$ 3,300.00	Conference

***Legal Counsel (514)***  
***Fiscal Year 2026 Budget***

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Operating Expenditures</b>			
310 Legal Fees	\$ 300,000.00	\$ 123,813.43	\$ 100,000.00
319 Legal Fees-Code Enforcement	\$ 13,000.00	\$ 509.53	\$ 7,000.00
<b>Total Expenditures</b>	<b>\$ 313,000.00</b>	<b>\$ 124,322.96</b>	<b>\$ 107,000.00</b>

***Comprehensive Planning (515)***  
***Fiscal Year 2026 Budget***

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Operating Expenditures</b>			
316 Town Engineering	\$ 70,000.00	\$ 51,283.33	\$ 55,000.00
318 Town Planning	\$ 60,000.00	\$ 58,825.00	\$ 60,000.00
<b>Total Expenditures</b>	<b>\$ 130,000.00</b>	<b>\$ 110,108.33</b>	<b>\$ 115,000.00</b>

**Public Works (519)**  
**Fiscal Year 2026 Budget**

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Personnel Expenditures</b>			
110 Executive Salaries	\$ 17,584.00	\$ 17,082.94	\$ 94,070.55
120 Salaries	\$ 25,456.00	\$ 26,389.14	\$ 164,335.84
140 Overtime	\$ 5,200.00	\$ 441.34	\$ 5,000.00
210 FICA	\$ 2,991.00	\$ 2,676.14	\$ 16,331.20
211 Medicare	\$ 699.00	\$ 625.78	\$ 3,819.39
225 ICA Retirement Contribution	\$ 4,824.00	\$ 933.22	\$ 25,840.64
230 Life & Health Ins	\$ 8,868.00	\$ 9,395.45	\$ 53,085.06
240 Workers' Compensation	\$ 769.00	\$ 768.20	\$ 822.83
<b>Total Personnel Expenditures</b>	<b>\$ 66,391.00</b>	<b>\$ 58,312.21</b>	<b>\$ 363,305.51</b>
<b>Operating Expenditures</b>			
340 Other Contractual Services	\$ 90,000.00	\$ 75,786.83	\$ 90,000.00
400 Travel & Per Diem	\$ 500.00	\$ 224.71	\$ 500.00
410 Telephone & Communications	\$ 2,150.00	\$ 1,693.29	\$ 2,200.00
430 Utility Services	\$ 1,575.00	\$ 1,190.84	\$ 1,800.00
440 Rentals & Leases	\$ 2,500.00	\$ -	\$ 2,500.00
460 R & M - Equipment	\$ 8,000.00	\$ 136.00	\$ 5,000.00
461 R & M - Computer Maint	\$ 500.00	\$ -	\$ 500.00
462 R & M - Building	\$ 32,000.00	\$ 4,447.17	\$ 25,000.00
463 R & M - Vehicles	\$ 1,000.00	\$ 4,626.00	\$ 5,500.00
510 Office Supplies	\$ 1,000.00	\$ 51.80	\$ -
520 Operating Supplies	\$ 16,500.00	\$ 6,487.41	\$ 15,000.00
522 Gas & Oil	\$ 8,000.00	\$ 9,634.60	\$ 12,000.00
523 Uniforms	\$ 1,000.00	\$ 1,046.23	\$ 1,500.00
524 Safety Equipment	\$ 1,500.00	\$ 866.44	\$ 1,500.00
540 Dues, Subscriptions, Licenses	\$ 300.00	\$ -	\$ 300.00
550 Training/Education/Tuition	\$ 650.00	\$ 333.33	\$ 650.00
<b>Total Operating Expenditures</b>	<b>\$ 167,175.00</b>	<b>\$ 106,524.65</b>	<b>\$ 163,950.00</b>
<b>Total Expenditures</b>	<b>\$ 233,566.00</b>	<b>\$ 164,836.86</b>	<b>\$ 527,255.51</b>



# Town of Howey in the Hills

Item 3.

Object Description	Amount	Notes
110 Executive Salaries	\$ 94,070.55	Public Works Director
120 Salaries	\$ 164,335.84	Maintenance Workers and Public Works Admin
210 FICA	\$ 16,331.20	
211 Medicare	\$ 3,819.39	
225 ICA Retirement Contribution	\$ 25,840.64	
230 Life & Health Ins	\$ 53,085.06	
240 Workers' Compensation	\$ 822.83	
340 Other Contractual Services	\$ 24,000.00	Tree Removal
340 Other Contractual Services	\$ 10,000.00	Hurricane clean up
340 Other Contractual Services	\$ 6,000.00	Tree Trimming
340 Other Contractual Services	\$ 1,620.00	Janitorial services
340 Other Contractual Services	\$ 3,700.00	social media archiving
340 Other Contractual Services	\$ 14,000.00	boundary survey
340 Other Contractual Services	\$ 30,680.00	
400 Travel & Per Diem	\$ 500.00	
410 Telephone & Communications	\$ 2,200.00	
430 Utility Services	\$ 1,800.00	
440 Rentals & Leases	\$ 2,500.00	
460 R & M - Equipment	\$ 5,000.00	
461 R & M - Computer Maint	\$ 500.00	
462 R & M - Building	\$ 12,000.00	Base amount (pest control, air filters...)
462 R & M - Building	\$ 13,000.00	safety glass for Town Hall, 3 doors
463 R & M - Vehicles	\$ 5,500.00	expanded vehicle fleet
510 Office Supplies	\$ -	
520 Operating Supplies	\$ 15,000.00	
522 Gas & Oil	\$ 12,000.00	
523 Uniforms	\$ 1,500.00	
524 Safety Equipment	\$ 1,500.00	
540 Dues, Subscriptions, Licenses	\$ 300.00	
550 Training/Education/Tuition	\$ 650.00	

## Law Enforcement (521)

### Fiscal Year 2026 Budget

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Revenues</b>			
342910 School Resource Officer Services	\$ 201,434.00	\$ 201,931.20	\$ 217,837.00
342960 Outside Security Services	\$ 12,000.00	\$ 12,140.00	\$ 12,000.00
363400 PD Vest Grants	\$ -	\$ -	\$ 1,750.00
369910 Police Fees Collected	\$ 300.00	\$ 1,321.00	\$ 1,000.00
<b>Total Revenues</b>	<b>\$ 213,734.00</b>	<b>\$ 215,392.20</b>	<b>\$ 231,587.00</b>
<b>Personnel Expenditures</b>			
110 Executive Salaries	\$ 158,000.00	\$ 157,539.97	\$ 169,060.19
120 Salaries	\$ 404,054.00	\$ 388,669.92	\$ 435,678.12
130 Police - Reserves Salaries	\$ 20,455.00	\$ 13,221.00	\$ 11,700.00
131 Events Payroll	\$ 12,000.00	\$ 14,836.25	\$ 12,000.00
140 Overtime Wages	\$ 47,301.00	\$ 49,189.37	\$ 54,713.43
150 Police - Incentive Pay	\$ 6,840.00	\$ 7,176.00	\$ 7,920.00
210 FICA	\$ 48,180.00	\$ 46,123.35	\$ 52,866.99
220 Police Retirement Contribution	\$ 171,351.00	\$ 167,794.34	\$ 134,515.61
230 Life & Health Ins	\$ 157,401.00	\$ 142,122.16	\$ 141,162.00
240 Workers' Compensation	\$ 21,602.00	\$ 21,602.48	\$ 23,000.00
<b>Personnel Expenditures Total</b>	<b>\$ 1,047,184.00</b>	<b>\$ 1,008,274.84</b>	<b>\$ 1,042,616.34</b>
<b>Operating Expenditures</b>			
340 Other Contractual Services	\$ 3,226.00	\$ 1,639.33	\$ 1,100.00
342 Software & Annual Maintenance	\$ 11,700.00	\$ 16,363.36	\$ 13,907.00
350 Pre Employment Screening	\$ 3,500.00	\$ 1,722.67	\$ 3,500.00
400 Travel & Per Diem	\$ 4,500.00	\$ 4,365.75	\$ 4,500.00
410 Telephone & Communications	\$ 22,000.00	\$ 24,459.61	\$ 23,000.00
420 Freight/Postage/Shipping	\$ 300.00	\$ 139.01	\$ 300.00
430 Utility Services	\$ 6,000.00	\$ 4,811.59	\$ 6,000.00
440 Rentals & Leases	\$ 45,100.00	\$ 45,276.28	\$ 46,925.00
451 Insurance	\$ 8,921.00	\$ 8,411.60	\$ 7,745.00
460 R & M - Equipment	\$ 5,000.00	\$ 9,576.64	\$ 5,000.00
461 R & M - Computer Maint	\$ 1,500.00	\$ 18.60	\$ 1,500.00
462 R & M - Building	\$ 2,500.00	\$ 3,408.41	\$ 2,500.00
463 R & M - Vehicles	\$ 30,000.00	\$ 20,411.56	\$ 30,000.00
510 Office Supplies	\$ 2,500.00	\$ 1,309.40	\$ 2,500.00
520 Operating Supplies	\$ 25,000.00	\$ 18,618.81	\$ 33,500.00
522 Gas & Oil	\$ 34,000.00	\$ 28,968.84	\$ 34,000.00
523 Uniforms	\$ 5,000.00	\$ 5,547.49	\$ 5,000.00
525 Weapons	\$ 5,000.00	\$ 5,422.96	\$ 5,000.00
540 Dues, Subscriptions, Licenses	\$ 1,500.00	\$ 1,485.27	\$ 1,500.00
550 Training/Education/Tuition	\$ 6,000.00	\$ 2,133.33	\$ 7,000.00

# Town of Howey in the Hills

Item 3.

804 PD Vest Grant - 09/10	\$ 5,000.00	\$ 6,935.35	\$ -
<b>Total Operating Expenditures</b>	<b>\$ 228,247.00</b>	<b>\$ 211,025.87</b>	<b>\$ 234,477.00</b>
<b>Capital Expenditures</b>			
640 Cap Outlay - Equipment	\$ -		\$ 55,000.00
650 Cap Outlay - Vehicles	\$ 40,860.45	\$ 41,756.35	\$ -
<b>Capital Expenditures Total</b>	<b>\$ 40,860.45</b>	<b>\$ 41,756.35</b>	<b>\$ 55,000.00</b>
<b>Total Expenditures</b>	<b>\$ 1,316,291.45</b>	<b>\$ 1,261,057.06</b>	<b>\$ 1,332,093.34</b>

**Town of Howey in the Hills**

*Item 3.*

<b>Object</b>	<b>Amount</b>	<b>Notes</b>
110 Executive Salaries	\$ 101,650.11	Police Chief
110 Executive Salaries	\$ 67,410.09	Lieutenant
120 Salaries	\$ 435,678.12	Corporal and officers
130 Police - Reserves Salaries	\$ 11,700.00	3 Officers
131 Events Payroll	\$ 12,000.00	Reimburse
140 Overtime Wages	\$ 54,713.43	35% Holiday OT; 65% School, road patrol, events
150 Police - Incentive Pay	\$ 7,920.00	Education based
210 FICA	\$ 52,866.99	
220 Police Retirement Contribution	\$ 134,515.61	19.80 % of salaries (14.74% paid by Town, 5.06% paid by premium tax credits)
230 Life & Health Ins	\$ 141,162.00	
240 Workers' Compensation	\$ 23,000.00	
340 Other Contractual Services	\$ 300.00	Sharps Disposal
340 Other Contractual Services	\$ 800.00	Generator Maintenance
342 Software & Annual Maintenance	\$ 1,200.00	Finder Software Solutions
342 Software & Annual Maintenance	\$ 3,300.00	Spillman CAD hosting
342 Software & Annual Maintenance	\$ 4,807.00	PowerDMS
342 Software & Annual Maintenance	\$ 3,600.00	Southern Software
342 Software & Annual Maintenance	\$ 1,000.00	Antivirus Software
350 Pre Employment Screening	\$ 3,500.00	Physical exam, blood work
400 Travel & Per Diem	\$ 4,500.00	conferences, lunch meetings
410 Telephone & Communications	\$ 23,000.00	Telephones, MIFI, email
420 Freight/Postage/Shipping	\$ 300.00	Postage
430 Utility Services	\$ 3,850.00	Electricity
430 Utility Services	\$ 2,000.00	Water
430 Utility Services	\$ 150.00	Irrigation
440 Rentals & Leases	\$ 125.00	Propane Tank rental
440 Rentals & Leases	\$ 2,300.00	All traffic cloud message suite
440 Rentals & Leases	\$ 27,000.00	Body cameras
440 Rentals & Leases	\$ 12,000.00	Radios
440 Rentals & Leases	\$ 4,500.00	Radios maintenance
440 Rentals & Leases	\$ 1,000.00	FLA DMS
451 Insurance	\$ 7,745.00	Vehicle insurance
460 R & M - Equipment	\$ 5,000.00	
461 R & M - Computer Maint	\$ 1,500.00	
462 R & M - Building	\$ 2,500.00	
463 R & M - Vehicles	\$ 30,000.00	
510 Office Supplies	\$ 2,500.00	
520 Operating Supplies	\$ 33,500.00	
522 Gas & Oil	\$ 34,000.00	
523 Uniforms	\$ 5,000.00	
525 Weapons	\$ 5,000.00	Ammo
540 Dues, Subscriptions, Licenses	\$ 1,500.00	FPCA, Intl Police Chiefs Association, Local Chiefs
550 Training/Education/Tuition	\$ 7,000.00	
650 Cap Outlay - Vehicles		
640 Cap Outlay - Equipment	\$ 55,000.00	Servers

**Code Enforcement (529)**  
**Fiscal Year 2026 Budget**

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Personnel Expenditures</b>			
120 Salaries	\$ 48,048.00	\$ 47,933.60	\$ 49,969.92
140 Overtime Wages	\$ 1,889.00	\$ 472.98	\$ 1,800.00
210 FICA	\$ 3,820.00	\$ 3,563.13	\$ 3,960.40
211 ICMA Retirement Contribution	\$ 4,994.00	\$ 4,840.67	\$ 5,176.99
230 Life & Health Ins	\$ 10,494.00	\$ 10,457.33	\$ 10,494.00
240 Workers' Compensation	\$ 795.00	\$ 795.24	\$ 795.24
<b>Total Personnel Expenditures</b>	<b>\$ 70,040.00</b>	<b>\$ 68,062.95</b>	<b>\$ 72,196.55</b>
<b>Operating Expenditures</b>			
342 Software & Annual Maintenance	\$ 3,220.00	\$ 695.88	\$ 2,500.00
400 Travel & Per Diem	\$ 1,000.00	\$ 706.67	\$ 1,000.00
410 Telephone & Communications	\$ 1,482.00	\$ 1,115.76	\$ 1,500.00
420 Freight/Postage/Shipping	\$ 400.00	\$ 414.43	\$ 400.00
451 Insurance	\$ 579.00	\$ 579.48	\$ 600.00
463 R & M - Vehicles	\$ 2,000.00	\$ 297.64	\$ 2,000.00
470 Printing - General	\$ 150.00	\$ -	\$ 150.00
520 Operating Supplies	\$ 150.00	\$ 7.12	\$ 150.00
522 Gas & Oil	\$ 900.00	\$ 834.55	\$ 1,000.00
523 Uniforms	\$ 180.00	\$ -	\$ 180.00
540 Dues, Subscriptions, Licenses	\$ 105.00	\$ 140.00	\$ 160.00
550 Training/Education/Tuition	\$ 750.00	\$ 333.00	\$ 750.00
<b>Total Operating Expenditures</b>	<b>\$ 10,916.00</b>	<b>\$ 5,124.53</b>	<b>\$ 10,390.00</b>
<b>Total Expenditures</b>	<b>\$ 80,956.00</b>	<b>\$ 73,187.48</b>	<b>\$ 82,586.55</b>

# Town of Howey in the Hills

Item 3.

Object Description	Amount	Details
120 Salaries	\$ 49,969.92	Code Enforcement Officer-7% Raise
140 Overtime Wages	\$ 1,800.00	Code Enforcement Officer-7% Raise
210 FICA	\$ 3,960.40	Code Enforcement Officer-7% Raise
211 ICMA Retirement Contribution	\$ 5,176.99	Code Enforcement Officer-7% Raise
230 Life & Health Ins	\$ 10,494.00	
240 Workers' Compensation	\$ 795.24	
342 Software & Annual Maintenance	\$ 2,500.00	Antivirus & Remote
400 Travel & Per Diem	\$ 1,000.00	
410 Telephone & Communications	\$ 1,500.00	Telephone
420 Freight/Postage/Shipping	\$ 400.00	Postage
451 Insurance	\$ 600.00	Auto Liability, Auto Physical Damage
463 R & M - Vehicles	\$ 2,000.00	
470 Printing - General	\$ 150.00	
520 Operating Supplies	\$ 150.00	
522 Gas & Oil	\$ 1,000.00	
523 Uniforms	\$ 180.00	
540 Dues, Subscriptions, Licenses	\$ 160.00	Central Florida Code Enforcement, F.A.C.E. Membership
550 Training/Education/Tuition	\$ 750.00	

***Sanitation (534)***  
***Fiscal Year 2026 Budget***

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Operating Expenditures</b>			
340 Other Contractual Services	\$ 324,253.00	\$ 331,416.06	\$ 353,782.00
<b>Total Operating Expenditures</b>	<b>\$ 324,253.00</b>	<b>\$ 331,416.06</b>	<b>\$ 353,782.00</b>
<b>Total Expenditures</b>	<b>\$ 324,253.00</b>	<b>\$ 331,416.06</b>	<b>\$ 353,782.00</b>

Object Description	Amount	Details
340 Other Contractual Services	\$ 353,782.00	GFL



**Stormwater Maintenance (538)**  
**Fiscal Year 2026 Budget**

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Operating Expenditures</b>			
340 Other Contractual Services	\$ 259,250.00	\$ 5,625.00	\$ -
<b>Total Operating Expenditures</b>	<b>\$ 259,250.00</b>	<b>\$ 5,625.00</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 259,250.00</b>	<b>\$ 5,625.00</b>	<b>\$ -</b>

***Other Physical Environment- Cemetery (539)***  
***Fiscal Year 2026 Budget***

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Operating Expenditures</b>			
342 Software & Annual Maintenance	\$ 930.00	\$ 930.00	\$ 1,100.00
430 Utility Services	\$ 1,500.00	\$ 1,436.85	\$ 1,500.00
<b>Total Operating Expenditures</b>	<b>\$ 1,500.00</b>	<b>\$ 1,436.85</b>	<b>\$ 2,600.00</b>
<b>Total Expenditures</b>	<b>\$ 1,500.00</b>	<b>\$ 1,436.85</b>	<b>\$ 2,600.00</b>

Town of Howey in the Hills

Item 3.

Object Description	Amount	Details
342 Software & Annual Maintenance	\$ 1,100.00	Black Mountain Software
430 Utility Services	\$ 1,000.00	Irrigation
430 Utility Services	\$ 500.00	Electricity

**Library (571)**  
**Fiscal Year 2026 Budget**

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Personnel Expenditures</b>			
110 Executive Salaries	\$ 55,902.00	\$ 56,374.19	\$ 59,920.11
120 Salaries	\$ 31,712.00	\$ 29,972.09	\$ 40,040.00
140 Overtime Wages	\$ 2,000.00	\$ 1,397.29	\$ 2,000.00
210 FICA	\$ 7,799.95	\$ 6,630.80	\$ 7,799.95
225 ICMA Retirement Contribution	\$ 8,961.00	\$ 6,551.00	\$ 10,196.01
230 Life & Health Ins.	\$ 20,998.00	\$ 11,328.00	\$ 10,728.00
240 Workers' Compensation	\$ 1,427.00	\$ 1,427.00	\$ 1,427.00
<b>Total Personnel Expenditures</b>	<b>\$ 128,799.95</b>	<b>\$ 113,680.37</b>	<b>\$ 132,111.07</b>
<b>Operating Expenditures</b>			
340 Other Contractual Services	\$ 5,000.00	\$ 8,007.96	\$ 208,247.21
342 Software & Annual Maintenance	\$ 1,380.00	\$ 1,391.76	\$ 1,392.00
350 Pre Employment Screening	\$ 150.00	\$ -	\$ 150.00
400 Travel & Per Diem	\$ 500.00	\$ 241.91	\$ 2,650.00
410 Telephone & Communications	\$ 3,980.00	\$ 7,872.99	\$ 15,156.00
420 Freight/Postage/Shipping	\$ 100.00	\$ 109.50	\$ 100.00
430 Utility Services	\$ 12,000.00	\$ 10,846.34	\$ 11,000.00
461 R & M - Computer Maint	\$ 150.00	\$ -	\$ -
480 Promotional Activities	\$ 2,000.00	\$ 723.00	\$ 1,000.00
493 Employee Appreciation	\$ 500.00	\$ 941.04	\$ 750.00
510 Office Supplies	\$ 1,000.00	\$ 362.28	\$ 750.00
520 Operating Supplies	\$ 6,000.00	\$ 3,156.36	\$ 6,000.00
540 Dues, Subscriptions, Licenses	\$ 350.00	\$ 469.50	\$ 350.00
550 Training/Education/Tuition	\$ 900.00	\$ -	\$ 1,500.00
<b>Total Operating Expenditures</b>	<b>\$ 34,010.00</b>	<b>\$ 34,122.64</b>	<b>\$ 249,045.21</b>
<b>Capital Expenditures</b>			
660 Cap Outlay - Books & Publications	\$ 30,707.00	\$ 10,397.64	\$ 10,000.00
662 Cap Outlay - Books/Publ - EBooks	\$ 404.00	\$ -	\$ 400.00
<b>Total Capital Expenditures</b>	<b>\$ 31,111.00</b>	<b>\$ 10,397.64</b>	<b>\$ 10,400.00</b>
<b>Total Expenditures</b>	<b>\$ 193,920.95</b>	<b>\$ 158,200.65</b>	<b>\$ 391,556.28</b>

**Town of Howey in the Hills**

*Item 3.*

<b>Object Description</b>	<b>Amount</b>	<b>Details</b>
110 Executive Salaries	\$ 59,920.11	Library Director
120 Salaries	\$ 40,040.00	Library Assistant
140 Overtime Wages	\$ 2,000.00	Library Assistant
210 FICA	\$ 7,799.95	Based on salaries
225 ICMA Retirement Contribution	\$ 10,196.01	Based on salaries
230 Life & Health Ins.	\$ 10,728.00	
240 Workers' Compensation	\$ 1,427.00	
340 Other Contractual Services	\$ 8,247.21	Janitorial Services
340 Other Contractual Services	\$ 200,000.00	Library design
342 Software & Annual Maintenance	\$ 1,392.00	Antivirus and remote software
350 Pre Employment Screening	\$ 150.00	
400 Travel & Per Diem	\$ 2,650.00	Florida Library Association, The Association for Small & Rural Libraries
410 Telephone & Communications	\$ 15,156.00	Internet
420 Freight/Postage/Shipping	\$ 100.00	Stamps
430 Utility Services	\$ 6,000.00	Electricity
430 Utility Services	\$ 4,400.00	Water
430 Utility Services	\$ 600.00	Irrigation
461 R & M - Computer Maint	\$ -	
480 Promotional Activities	\$ 1,000.00	
493 Employee Appreciation	\$ 750.00	Meal for volunteers
510 Office Supplies	\$ 750.00	Printer paper
520 Operating Supplies	\$ 6,000.00	Toner, pens, staples, soap, paper towels
540 Dues, Subscriptions, Licenses	\$ 350.00	Garden Club, Paddle Net
550 Training/Education/Tuition	\$ 1,500.00	Florida Library Association, The Association for Small & Rural Libraries
660 Cap Outlay - Books & Publications	\$ 10,000.00	
662 Cap Outlay - Books/Publ - EBooks	\$ 400.00	

***Parks & Recreation (572)***  
***Fiscal Year 2026 Budget***

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Operating Expenditures</b>			
340 Other Contractual Services	\$ 8,000.00	\$ 1,533.33	\$ 20,000.00
430 Utility Services	\$ 3,500.00	\$ 2,504.63	\$ 3,500.00
460 R & M - Equipment	\$ 50,000.00	\$ 19,333.33	\$ -
468 R & M - Recreation Equip	\$ 1,000.00	\$ -	\$ 1,000.00
520 Operating Supplies	\$ 3,000.00	\$ 4,592.08	\$ 5,000.00
<b>Total Operating Expenditures</b>	<b>\$ 65,500.00</b>	<b>\$ 27,963.37</b>	<b>\$ 29,500.00</b>
<b>Total Expenditures</b>	<b>\$ 65,500.00</b>	<b>\$ 27,963.37</b>	<b>\$ 29,500.00</b>

Object Description	Amount	Details
340 Other Contractual Services	\$ 20,000.00	Tree removal, parks repairs specially after storms
340 Other Contractual Services		Basketball Court Resurfacing
430 Utility Services	\$ 3,500.00	
460 R & M - Equipment		Annual pier maintenance, includes funds for potentially constructing an accessible boardwalk connecting to the pier.
468 R & M - Recreation Equip	\$ 1,000.00	
520 Operating Supplies	\$ 5,000.00	

***Historical Preservation (573)***  
***Fiscal Year 2026 Budget***

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Operating Expenditures</b>			
410 Telephone & Communications	\$ 60.00	\$ -	\$ -
510 Office Supplies	\$ 1,000.00	\$ -	\$ -
520 Operating Supplies	\$ 20,000.00	\$ -	\$ 20,000.00
950 Other Non Operating Uses Proprietary Funds	\$ 4,693.00	\$ 250.00	\$ 4,443.00
<b>Total Operating Expenditures</b>	<b>\$ 25,753.00</b>	<b>\$ 250.00</b>	<b>\$ 24,443.00</b>
<b>Total Expenditures</b>	<b>\$ 25,753.00</b>	<b>\$ 250.00</b>	<b>\$ 24,443.00</b>



***Special Events (574)***  
***Fiscal Year 2026 Budget***

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Revenue</b>			
Carry Forward Balance			\$ 19,820.46
<b>Operating Expenditures</b>			
340 Other Contractual Services	\$ 22,500.00	\$ 21,275.60	\$ 9,500.00
343 Special Events	\$ 11,000.00	\$ 13,104.40	\$ 30,015.00
<b>Total Operating Expenditures</b>	<b>\$ 33,500.00</b>	<b>\$ 34,380.00</b>	<b>\$ 39,515.00</b>
<b>Total Expenditures</b>	<b>\$ 33,500.00</b>	<b>\$ 34,380.00</b>	<b>\$ 39,515.00</b>

# Town of Howey in the Hills

Item 3.

Object Description	Amount	Details	Event
343 Special Events	\$ 1,500.00	Candy	Halloween
343 Special Events	\$ 100.00	Flags	Memorial/ Veteran's Day
343 Special Events	\$ 500.00	Candy	Easter
343 Special Events	\$ 190.00	Face Painter	Easter
343 Special Events	\$ 150.00	Crafts	Easter
340 Other Contractual Services	\$ 7,000.00	Decoration Installation	Christmas
340 Other Contractual Services	\$ 2,500.00	Decoration Installation	Christmas
343 Special Events	\$ 6,500.00	Bounce Houses	Christmas
343 Special Events	\$ 300.00	Explorer's Donation	Christmas
343 Special Events	\$ 125.00	Stilt walker	Christmas
343 Special Events	\$ 800.00	Strolling Entertainment	Christmas
343 Special Events	\$ 600.00	Face Painter	Christmas
343 Special Events	\$ 1,500.00	DJ/Live Music	Christmas
343 Special Events	\$ 300.00	Band	Christmas
343 Special Events	\$ 300.00	Choir-Christmas Tree light up	Christmas
343 Special Events	\$ 650.00	Banners	Christmas
343 Special Events	\$ 1,150.00	Candy	Christmas
343 Special Events	\$ 250.00	Trophies	Christmas
343 Special Events	\$ 1,000.00	Advertising-mailouts	Christmas
343 Special Events	\$ 1,000.00	Advertising-design	Christmas
343 Special Events	\$ 750.00	Video Game Trailer	Christmas
343 Special Events	\$ 1,400.00	Kid's Train	Christmas
343 Special Events	\$ 1,500.00	Live Entertainment	Founder's Day
343 Special Events	\$ 2,250.00	Trolley	Founder's Day
343 Special Events	\$ 6,500.00	Bounce Houses	Founder's Day
343 Special Events	\$ 700.00	Port-o-potties	Founder's Day

***Police Advanced Training Fund (120)***  
***Fiscal Year 2026 Budget***

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Revenue</b>			
351130 Local Law Enforcement Education	\$ 1,500.00	\$ 1,455.00	\$ 1,500.00
<b>Total Revenue</b>	<b>\$ 1,500.00</b>	<b>\$ 1,455.00</b>	<b>\$ 1,500.00</b>
<b>Operating Expenditures</b>			
400 Travel & Per Diem	\$ 250.00	\$ -	\$ 750.00
550 Training/Education/Tuition	\$ 250.00	\$ -	\$ 750.00
950 Other Non Operating Uses Proprietary Funds	\$ 1,000.00	\$ -	\$ -
<b>Total Operating Expenditures</b>	<b>\$ 1,500.00</b>	<b>\$ -</b>	<b>\$ 1,500.00</b>
<b>Total Expenditures</b>	<b>\$ 1,500.00</b>	<b>\$ -</b>	<b>\$ 1,500.00</b>

***Tree Fund (130)***  
***Fiscal Year 2026 Budget***

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Revenue</b>			
354300 Code Enforcement Tree Fine	\$ 1,000.00	\$ -	\$ 1,000.00
<b>Total Revenue</b>	<b>\$ 1,000.00</b>	<b>\$ -</b>	<b>\$ 1,000.00</b>
<b>Operating Expenditures</b>			
950 Other Non Operating Uses Proprietary Funds	\$ 1,000.00	\$ -	\$ 1,000.00
<b>Total Operating Expenditures</b>	<b>\$ 1,000.00</b>	<b>\$ -</b>	<b>\$ 1,000.00</b>
<b>Total Expenditures</b>	<b>\$ 1,000.00</b>	<b>\$ -</b>	<b>\$ 1,000.00</b>

***Water Impact Fee Fund (140)***  
***Fiscal Year 2026 Budget***

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Revenue</b>			
322306 Water Impact Fees	\$ 15,750.00	\$ 3,151.00	\$ 1.00
334310 State Grant - Water Supply System	\$ 86,241.00	\$ 86,242.00	\$ -
361100 Interest Earnings	\$ 12,296.00	\$ 12,560.00	\$ -
<b>Total Revenue</b>	<b>\$ 114,287.00</b>	<b>\$ 101,953.00</b>	<b>\$ 1.00</b>
<b>Operating Expenditures</b>			
640 Cap Outlay - Equipment	\$ 86,241.00	\$ 111,292.50	\$ -
950 Other Non Operating Uses Proprietary Funds	\$ 28,046.00	\$ -	\$ 1.00
<b>Total Operating Expenditures</b>	<b>\$ 114,287.00</b>	<b>\$ 111,292.50</b>	<b>\$ 1.00</b>
<b>Total Expenditures</b>	<b>\$ 114,287.00</b>	<b>\$ 111,292.50</b>	<b>\$ 1.00</b>

***Parks & Rec Impact Fee Fund (141)***  
***Fiscal Year 2026 Budget***

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Revenue</b>			
322303 Parks & Rec Impact Fees	\$ 5,000.00		\$1.00
384000 Loan Proceeds	\$ 250,000.00		\$0.00
389900 Use Of Fund Balance	\$ 2,100.00		\$0.00
<b>Total Revenue</b>	<b>\$ 257,100.00</b>	<b>\$ -</b>	<b>\$0.00</b>
<b>Operating Expenditures</b>			
615 Parks Expansion	\$ -	\$ 172,575.65	\$1.00
710 Debt Principal/loan	\$ 44,800.00	\$ -	\$0.00
719 Interfund Loan Repayments	\$ 200,000.00	\$ -	\$0.00
720 Debt Interest/loan	\$ 12,300.00	\$ -	\$0.00
<b>Total Operating Expenditures</b>	<b>\$257,100.00</b>	<b>\$172,575.65</b>	<b>\$1.00</b>
<b>Total Expenditures</b>	<b>\$ 257,100.00</b>	<b>\$ 172,575.65</b>	<b>\$1.00</b>

***Police Impact Fee Fund (142)***  
***Fiscal Year 2026 Budget***

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Revenue</b>			
322302 Police Impact Fees	\$ 5,000.00	\$ 1,323.00	\$0.00
361100 Interest Earnings	\$ 5,760.00	\$ 5,754.00	\$4,368.00
<b>Total Revenue</b>	<b>\$ 10,760.00</b>	<b>\$ 7,077.00</b>	<b>\$ 4,368.00</b>
<b>Operating Expenditures</b>			
650 Cap Outlay - Vehicles	\$ 40,000.00	\$ 31,873.48	\$0.00
950 Other Non Operating Uses Proprietary Funds	\$ -	\$ -	\$4,368.00
<b>Total Operating Expenditures</b>	<b>\$ 40,000.00</b>	<b>\$ 31,873.48</b>	<b>\$4,368.00</b>
<b>Total Expenditures</b>	<b>\$ 40,000.00</b>	<b>\$ 31,873.48</b>	<b>\$ 4,368.00</b>

***Infrastructure Fund (150)***  
***Fiscal Year 2026 Budget***

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Revenue</b>			
312630 Discretionary Sales Surtax - Infrastructure Surtax	\$ 212,110.00	\$ 220,680.00	\$ 218,473.00
361100 Interest Earnings	\$ 7,680.00	\$ 7,725.00	\$ 3,817.00
389900 Use of Fund Balance	\$ 46,788.00		\$ 36,910.00
<b>Total Revenue</b>	<b>\$ 266,578.00</b>	<b>\$ 228,405.00</b>	<b>\$ 259,200.00</b>
<b>Operating Expenditures</b>			
630 Cap Outlay - Improvements	\$ 266,578.00	\$ 74,587.14	\$ 259,200.00
<b>Total Operating Expenditures</b>	<b>\$ 266,578.00</b>	<b>\$ 74,587.14</b>	<b>\$ 259,200.00</b>
<b>Total Expenditures</b>	<b>\$ 266,578.00</b>	<b>\$ 74,587.14</b>	<b>\$ 259,200.00</b>



Town of Howey in the Hills

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Object Description	Amount	Details
312630 Discretionary Sales Surtax - Infrastructure Surtax	\$ 218,473.00	
361100 Interest Earnings	\$ 3,817.00	
389900 Use of Fund Balance	\$ 36,910.00	
630 Cap Outlay - Improvements	\$ 159,200.00	E. Holly Street
630 Cap Outlay - Improvements	\$ 100,000.00	Boat Dock

**Transportation Fund (152)**  
**Fiscal Year 2026 Budget**

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Revenue</b>			
312300 County Ninth-Cent Gas Tax	\$ 10,000.00	\$ 12,232.00	\$ 10,000.00
312410 L.F.T. - First (1 to 6 Cents)	\$ 44,468.00	\$ 45,327.00	\$ 44,468.00
335125 State Revenue Sharing Proceeds	\$ 11,842.00	\$ 9,416.00	\$ 11,842.00
344990 State Reimbursement, Street Lighting	\$ 6,688.00	\$ 6,688.00	\$ 7,290.00
<b>Total Revenue</b>	<b>\$ 72,998.00</b>	<b>\$ 73,663.00</b>	<b>\$ 73,600.00</b>
<b>Operating Expenditures</b>			
340 Other Contractual Services	\$ 39,998.00	\$ 40,215.40	\$37,000.00
431 Street Lighting	\$ 28,000.00	\$ 26,194.29	\$28,100.00
520 Operating Supplies	\$ 2,000.00	\$ 2,453.33	\$5,000.00
524 Safety Equipment	\$ 1,000.00	\$ -	\$1,000.00
530 Road Materials & Supplies	\$ 2,000.00	\$ -	\$2,500.00
<b>Total Operating Expenditures</b>	<b>\$ 72,998.00</b>	<b>\$ 68,863.02</b>	<b>\$73,600.00</b>
<b>Total Expenditures</b>	<b>\$ 72,998.00</b>	<b>\$ 68,863.02</b>	<b>\$ 73,600.00</b>
			\$ -

**Building Services Fund (155)**  
**Fiscal Year 2026 Budget**

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Revenue</b>			
322100 Zoning Permit Application Fees	\$ 5,000.00	\$ 742.00	\$ 5,000.00
322101 Plan Review (Bldg Inspector - 100%)	\$ 5,000.00	\$ -	\$ 5,000.00
322102 Admin Fee (Town - 100%)	\$ 4,500.00	\$ -	\$ 4,500.00
322304 Inspection Fees Collected Due Contractor	\$ 60,000.00	\$ 60,890.00	\$ 60,000.00
322305 Permits Town %	\$ 30,000.00	\$ 10,611.00	\$ 30,000.00
322307 Fees Income - DCA/DBPR	\$ 2,000.00	\$ 1,682.00	\$ 2,000.00
361100 Interest Earnings	\$ 11,528.00	\$ 11,587.00	\$ 9,828.00
389900 Use Of Fund Balance	\$ -	\$ -	\$ 97,946.22
<b>Total Revenue</b>	<b>\$ 118,028.00</b>	<b>\$ 85,512.00</b>	<b>\$ 214,274.22</b>
<b>Personnel Expenditures</b>			
110 Executive Salaries	\$ 14,910.00	\$ 19,025.57	\$ 0.00
120 Salaries	\$ 9,119.00	\$ 11,618.22	\$ 38,480.00
140 Overtime Wages	\$ 600.00	\$ 66.01	\$ 0.00
210 Fica	\$ 1,527.00	\$ 1,852.90	\$ 2,385.76
211 Medicare	\$ 357.00	\$ 433.32	\$ 557.96
225 ICMA Retirement Contribution	\$ 2,440.00	\$ 2,355.17	\$ 3,848.00
230 Life & Health Ins.	\$ 4,405.00	\$ 4,926.35	\$ 10,234.08
240 Workers' Compensation	\$ 392.00	\$ 382.40	\$ 0.00
<b>Total Personnel Expenditures</b>	<b>\$ 33,750.00</b>	<b>\$ 40,659.94</b>	<b>\$ 55,505.80</b>
<b>Operating Expenditures</b>			
340 Other Contractual Services	\$ 1,419.00	\$ -	\$ 500.00
341 Contractor - (Bldg Inspector - Progressive)	\$ 60,000.00	\$ 60,890.00	\$ 60,000.00
342 Software & Annual Maintenance	\$ 860.00	\$ 618.56	\$ 1,100.00
410 Telephone & Communications	\$ 350.00	\$ 298.67	\$ 350.00
495 DBPR/DCA Impact Fees	\$ 2,000.00	\$ -	\$ 2,000.00
510 Office Supplies	\$ 1,000.00	\$ 129.52	\$ 500.00
520 Operating Supplies	\$ 5,000.00	\$ 456.12	\$ 1,000.00
950 Other Non Operating Uses Proprietary Funds	\$ 13,649.00	\$ -	\$ 0.00
<b>Total Operating Expenditures</b>	<b>\$ 84,278.00</b>	<b>\$ 62,392.87</b>	<b>\$ 65,450.00</b>
915 Transfer Out	\$ 0.00	\$ -	\$ 93,318.42
<b>Total Expenditures</b>	<b>\$ 118,028.00</b>	<b>\$ 103,052.81</b>	<b>\$ 214,274.22</b>

\$

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**Water Fund (401)**  
**Fiscal Year 2026 Budget**

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Revenue</b>			
334310 State Grant - Water Supply System	\$ 4,250,000.00	\$ -	\$ 5,735,875.00
343310 Water Sales	\$ 931,277.00	\$ 872,865.00	\$ 918,691.00
343350 FEES- NEW CON	\$ 522,900.00	\$ 536.00	\$ 1,000.00
343410 Water Sys Improvement Fee	\$ 120,000.00	\$ 125,558.00	\$ 126,240.00
343600 Penalty Charges	\$ 21,000.00	\$ 19,142.00	\$ 20,000.00
353100 Utility/Meter Fines	\$ 4,000.00	\$ -	\$ -
361100 Interest Earnings	\$ 26,520.00	\$ 23,051.00	\$ 16,695.00
369900 Miscellaneous Revenue	\$ 12,000.00	\$ 14,528.00	\$ 15,000.00
389900 Use Of Fund Balance	\$ 141,454.00	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 6,029,151.00</b>	<b>\$ 1,055,680.00</b>	<b>\$ 6,833,501.00</b>
<b>Personnel Expenditures</b>			
110 Executive Salaries	\$ 219,295.00	\$ 216,203.98	\$ -
120 Salaries	\$ 358,924.00	\$ 340,522.74	\$ 100,218.44
140 Overtime Wages	\$ 15,500.00	\$ 26,647.62	\$ 15,500.00
210 Fica	\$ 36,811.00	\$ 35,027.66	\$ 9,934.29
211 Medicare	\$ 8,609.00	\$ 8,191.99	\$ 2,323.34
225 ICMA Retirement Contribution	\$ 57,240.00	\$ 30,858.48	\$ 11,802.32
230 Life & Health Ins.	\$ 135,342.00	\$ 124,415.83	\$ 47,962.08
240 Workers' Compensation	\$ 9,455.00	\$ 9,454.72	\$ 9,455.00
<b>Total Personnel Expenditures</b>	<b>\$ 841,176.00</b>	<b>\$ 791,323.00</b>	<b>\$ 197,195.47</b>
<b>Operating Expenditures</b>			
310 Legal Fees	\$ 30,000.00	\$ 33,336.67	\$ 15,000.00
316 Town Engineering	\$ 20,000.00	\$ 9,466.67	\$ 10,000.00
320 Accounting & Auditing	\$ 14,250.00	\$ -	\$ -
340 Other Contractual Services	\$ 279,152.00	\$ 577,450.28	\$ 165,798.00
342 Software & Annual Maintenance	\$ 9,600.00	\$ 11,324.03	\$ 12,000.00
400 Travel & Per Diem	\$ 500.00	\$ -	\$ 500.00
410 Telephone & Communications	\$ 5,103.00	\$ 5,410.69	\$ 5,500.00
420 Freight/Postage/Shipping	\$ 200.00	\$ -	\$ 200.00
430 Utility Services	\$ 44,000.00	\$ 44,921.67	\$ 50,000.00
440 Rentals & Leases	\$ 1,500.00	\$ 999.32	\$ 1,500.00
451 Insurance	\$ 61,994.00	\$ 82,870.56	\$ -
460 R & M - Equipment	\$ 45,000.00	\$ 8,819.72	\$ 178,000.00
461 R & M - Computer Maint	\$ 500.00	\$ -	\$ 500.00
462 R & M - Building	\$ 5,000.00	\$ 11,013.33	\$ 5,000.00
463 R & M - Vehicles	\$ 8,100.00	\$ 208.55	\$ 6,000.00
470 Printing - General	\$ 100.00	\$ -	\$ 100.00
490 Miscellaneous Expenses	\$ 50.00	\$ -	\$ 6,700.00
492 Advertising	\$ 300.00	\$ -	\$ -
510 Office Supplies	\$ 1,000.00	\$ 425.33	\$ 500.00
520 Operating Supplies	\$ 230,890.00	\$ 77,047.60	\$ 56,000.00
523 Uniforms	\$ 150.00	\$ -	\$ 300.00
524 Safety Equipment	\$ 400.00	\$ 89.72	\$ 500.00
540 Dues, Subscriptions, Licenses	\$ 800.00	\$ 469.33	\$ 5,800.00
550 Training/Education/Tuition	\$ 550.00	\$ 253.33	\$ 600.00

**Town of Howey in the Hills**

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<b>Total Operating Expenditures</b>	<b>\$ 759,139.00</b>	<b>\$ 864,106.80</b>	<b>\$ 520,498.00</b>
<b>Capital Expenditures</b>			
613 Cap Outlay - Wetland Monitoring	\$ 8,050.00	\$ -	\$ 8,050.00
630 Cap Outlay - Improvements	\$ 10,000.00	\$ 21,333.33	\$ -
633 Cap Outlay - Water Expansion/System Impr.	\$ 4,260,000.00	\$ -	\$ 5,735,875.00
<b>Total Capital Expenditures</b>	<b>\$ 4,278,050.00</b>	<b>\$ 21,333.33</b>	<b>\$ 5,743,925.00</b>
<b>Debt Expenditures</b>			
710 Debt Principal/loan	\$ 114,085.00	\$ 115,575.54	\$ 120,085.00
720 Debt Interest/loan	\$ 30,545.00	\$ 29,054.46	\$ 24,545.00
<b>Total Debt Expenditures</b>	<b>\$ 144,630.00</b>	<b>\$ 144,630.00</b>	<b>\$ 144,630.00</b>
915 Transfer Out	\$ -	\$ -	\$ 221,279.95
950 Other Non Operating Uses Proprietary Funds	\$ 6,156.00	\$ -	\$ 5,972.58
<b>Total Expenditures</b>	<b>\$ 6,029,151.00</b>	<b>\$ 1,821,393.14</b>	<b>\$ 6,833,501.00</b>

**Waste Water Fund (402)**  
**Fiscal Year 2026 Budget**

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
<b>Revenue</b>			
334351 State Grant - Sewer	\$ 254,501.00	\$ -	\$ 254,501.00
343515 Waste Water, CDD	\$ 120,000.00	\$ 173,000.00	\$ 173,000.00
343525 Waste Water, Town	\$ 106,000.00	\$ 130,145.00	\$ 133,000.00
<b>Total Revenue</b>	<b>\$ 480,501.00</b>	<b>\$ 303,145.00</b>	<b>\$ 560,501.00</b>
<b>Operating Expenditures</b>			
430 Utility Services	\$ 120,000.00	\$ 173,000.00	\$ 173,000.00
460 R & M - Equipment	\$ 339,334.00	\$ -	\$ 339,334.00
950 Other Non Operating Uses Proprietary Funds	\$ 21,167.00	\$ -	\$ 48,167.00
<b>Total Operating Expenditures</b>	<b>\$ 480,501.00</b>	<b>\$ 173,000.00</b>	<b>\$ 560,501.00</b>
<b>Total Expenditures</b>	<b>\$ 480,501.00</b>	<b>\$ 173,000.00</b>	<b>\$ 560,501.00</b>