



Town Council Public Hearing on Tentative Budget and Proposed Millage Rate

**September 07, 2023 at 5:05 PM
Howey-in the-Hills Town Hall
101 N. Palm Ave.,
Howey-in-the-Hills, FL 34737**

Join Zoom Meeting:

<https://us06web.zoom.us/j/87520569274?pwd=T2lQTGJwS0JwYzFmMmt4V3pmeC9qQT09>

Meeting ID: 875 2056 9274 | Passcode: 543863

AGENDA

Call the Town Council Public Hearing on Tentative Budget and Proposed Millage Rate to order
Pledge of Allegiance to the Flag
Invocation by Councilor Reneé Lannamañ

ROLL CALL

Acknowledgement of Quorum

PUBLIC HEARING

1. Consideration and Approval: **Resolution 2023-008 - Tentative Millage Rate**

RESOLUTION NO. 2023-008, A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA; ADOPTING A TENTATIVE MILLAGE RATE OF 7.50 FOR THE TOWN OF HOWEY-IN-THE-HILLS, LAKE COUNTY, FLORIDA FOR AD VALOREM TAXES FOR FISCAL YEAR 2024; PROVIDING FOR AN EFFECTIVE DATE.

- Mayor MacFarlane to read aloud the Resolution title and the following statements:
 - The Taxing Authority is the Town of Howey-in-the-Hills.
 - The Rolled-Back Rate is 6.5274 mills.
 - The percentage over the Rolled-Back Rate is 14.90%, which is the percentage increase in property taxes.
 - The proposed Millage Rate to be levied is 7.500.
- Mayor MacFarlane will open for Public Comment and Questions for this item only.
- Mayor MacFarlane will close Public Comment.
- Council Discussion.

- Motion to approve Resolution 2023-008
- Roll Call Vote.

2. Consideration and Approval: **Resolution 2023-009 - Tentative Budget**

RESOLUTION NO. 2023-009, A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA; ADOPTING A TENTATIVE BUDGET FOR THE TOWN OF HOWEY-IN-THE-HILLS, LAKE COUNTY, FLORIDA FOR FISCAL YEAR 2024 AND PROVIDING AN EFFECTIVE DATE.

- Mayor MacFarlane to read aloud the Resolution title and the following statements:
- The Tentative Budget for the Town of Howey-in-the-Hills for Fiscal Year 2024 to be adopted by Fund Department is as follows:
 - General Fund in the amount of \$2,550,080.
 - Infrastructure fund in the amount of \$273,355.
 - Enterprise fund in the amount of \$6,943,736.
 - Police Pension Fund in the amount of \$176,604.
 - Police Advanced Training Fund in the amount of \$3,000.
 - Water Impact Fee Fund in the amount of \$1,162,653.
 - Parks & Rec Impact Fee Fund in the amount of \$738,000.
 - Police Impact Fee Fund in the amount of \$738,000.
 - Road Impact Fee Fund in the amount of \$1.
 - Wastewater Impact Fee Fund in the amount of \$1.
 - Stormwater Impact Fee Fund in the amount of \$1.
 - Building Services in the amount of \$679,565.
 - Tree Fund in the amount of \$1,000.
 - Total all Funds \$13,265,996.
- Mayor MacFarlane will open for Public Comment and Questions for this item only.
- Mayor MacFarlane will close Public Comment.
- Council Discussion.
- Motion to approve Resolution 2023-009.
- Roll Call Vote.

PUBLIC COMMENTS

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

ADJOURNMENT

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

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

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

Topic: **Town Council Public Hearing on Tentative Budget and Proposed Millage Rate**

Time: **Sep 7, 2023 05:05 PM Eastern Time** (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/87520569274?pwd=T2lQTGJwS0JwYzFmMmt4V3pmeC9qQT09>

Meeting ID: 875 2056 9274

Passcode: 543863

Dial by your location

+1 646 558 8656 US (New York)

+1 346 248 7799 US (Houston)

Meeting ID: 875 2056 9274

Passcode: 543863

Find your local number: <https://us06web.zoom.us/u/kvfzdm1w0>

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.

RESOLUTION NO. 2023-008

RESOLUTION NO. 2023-008, A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA; ADOPTING A TENTATIVE MILLAGE RATE OF 7.50 FOR THE TOWN OF HOWEY-IN-THE-HILLS, LAKE COUNTY, FLORIDA FOR AD VALOREM TAXES FOR FISCAL YEAR 2024; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to §200.65, Florida Statutes, after proper notice a public hearing was held at the Town of Howey-in-the-Hills, Lake County, Florida on September 7, 2023, at 5:05 p.m., for a final vote on the Tentative Millage Rate for Fiscal Year 2024 for the Town of Howey-in-the-Hills, Lake County, Florida;

WHEREAS, the public was provided an opportunity to speak and ask questions before the governing body adopted any measures;

WHEREAS, the Town of Howey in the Hills desires to establish a Tentative Millage Rate of 7.50, which is 14.90% more than the rolled-back rate of 6.5274, which is a 0.00% increase in property taxes; and

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA AS FOLLOWS:

Section 1. The Town Council of the Town of Howey in the Hills, Florida does hereby set the Tentative Ad Valorem Millage Rate for the Town of Howey in the Hills, Lake County, Florida, for the Fiscal Year of 2024 at 7.50, which is 14.90% more than the 6.5274 rolled-back rate, which is a 0.00% increase in property taxes.

PASSED AND ADOPTED by the Town Council of the Town of Howey-in-the-Hills, Lake County, Florida at the Final Budget Public Hearing on the 7th day of September, 2023, 5:05 p.m.

Martha MacFarlane,
Mayor

ATTEST:

John Brock,
Town Clerk

Councilor George Lehning _____yea _____nay

Councilor Reneé Lannamañ _____yea _____nay

Councilor David Miles _____yea _____nay

Mayor Pro-Tem Marie V. Gallelli _____yea _____nay

Mayor Martha MacFarlane _____yea _____nay

Resolution No. 2023-008 Tentative Millage Rate

RESOLUTION NO. 2023-009

RESOLUTION NO. 2023-009, A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA; ADOPTING A TENTATIVE BUDGET FOR THE TOWN OF HOWEY-IN-THE-HILLS, LAKE COUNTY, FLORIDA FOR FISCAL YEAR 2024 AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to §200.65, Florida Statutes, after proper notice a Public Hearing was held at the Town of Howey-in-the-Hills, Lake County, Florida on September 7, 2023 at 5:05 p.m. for a first vote on the Fiscal Year 2024 Budget for the Town of Howey-in-the-Hills, Florida;

WHEREAS, the public was provided an opportunity to speak and ask questions before the governing body adopted any measures;

WHEREAS, a resolution adopting the millage rate on first vote was reviewed in a public hearing and voted on in a separate vote, prior to taking up the matter of the budget resolution;

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA AS FOLLOWS:

1. The Town Council hereby tentatively adopts the Fiscal Year 2024 Tentative Budget for the Town of Howey-in-the-Hills which provides for a complete financial plan of all Town funds and activities for the ensuing fiscal year.
2. That the Town Council hereby authorizes the Town Manager to oversee the financial management of the Town and to make transfers within departmental groups as may become necessary to address service needs.
3. The Town Manager may advise the Town Council of possible excess revenues, or deductions in revenues, which may allow for additional appropriations, or require the reduction of appropriations, during the fiscal year.

PASSED AND ADOPTED by the Town Council of the Town of Howey-in-the-Hills, Lake County, Florida, at the Tentative Budget Public Hearing on the 7th day of September, 2023, 5:05 p.m.

Martha MacFarlane, Mayor

ATTEST:

John Brock, Town Clerk

Councilor George Lehning	_____yea	_____nay
Councilor David Miles	_____yea	_____nay
Councilor Reneé Lannamañ	_____yea	_____nay
Mayor Pro-Tem Marie V Gallelli	_____yea	_____nay
Mayor Martha MacFarlane	_____yea	_____nay

TOWN OF HOWEY-IN-THE-HILLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

1 GENERAL FUND

Account	Object	19-20	20-21	21-22	22-23	Current Budget 22-23	% Exp. 22-23	Prelim. Budget 23-24	Budget Changes 23-24	Final Budget 23-24	% Old Budget 23-24
511000	Legislative										
110	Executive Salaries	35,325	15,600	13,800	12,750	35,400	36%	16,200		16,200	46%
210	Fica	2,190	967	856	791	2,194	36%	1,004		1,004	46%
211	Medicare	512	226	200	185	513	36%	235		235	46%
310	Legal Fees	125				0	0%				0%
314	Election Expense	177	15,412	72		0	0%			0	0%
340	Other Contractual Service	185				0	0%			0	0%
342	Software & Annual Mainten				464	580	80%	580		580	100%
350	Pre Employment Screening		15			0	0%			0	0%
400	Travel & Per Diem	129	500	342	939	1,000	94%	1,000		1,000	100%
410	Telephone & Communication	835	778	496	1,884	2,075	91%	2,075		2,075	100%
415	Website	3,321	3,275	3,491	2,411	4,450	54%	4,450		4,450	100%
420	Freight/Postage/Shipping		23			0	0%			0	0%
470	Printing - General			119	125	125	100%	125		125	100%
490	Miscellaneous Expenses	120				0	0%			0	0%
492	Advertising	2,261				0	0%			0	0%
493	Employee Appreciation	625	744	1,607	1,982	2,000	99%	2,500		2,500	125%
496	Contingency funds	10				0	0%			0	0%
497	Compassion Flowers					100	0%	100		100	100%
510	Office Supplies	87	42	100		200	0%	200		200	100%
520	Operating Supplies	98	14	145		3,620	0%	3,620		3,620	100%
540	Dues and Subscriptions	1,013	1,875	1,156	1,190	1,800	66%	1,800		1,800	100%
550	Training/Education/Tuitio			265	99	1,500	7%	1,500		1,500	100%
820	Contributions/Donations	4,500	3,196	2,000		2,000	0%	2,000		2,000	100%
950	Other Non Operating Uses					0	0%	900	27,965	28,865	****%
	Account:	51,513	42,667	24,649	22,820	57,557	40%	38,289	27,965	66,254	115%
513000	Financial And Administrative										
110	Executive Salaries	37,081	80,558	97,928	88,626	96,852	92%	26,322		26,322	27%
120	Salaries	51,893	22,355	39,788	79,288	89,254	89%	26,992	106	27,098	30%
140	Overtime Wages		84	75		521	0%	521		521	100%
210	Fica	5,637	7,552	9,077	10,044	11,539	87%	3,338	6	3,344	29%
211	Medicare	1,319	1,766	2,123	2,349	2,699	87%	781	1	782	29%
225	ICMA Retirement Contribut		3,867	9,756	14,173	18,611	76%	10,925	-5,531	5,394	29%
230	Life & Health Ins.	9,597	13,475	18,851	17,531	19,225	91%	8,444		8,444	44%
240	Workers' Compensation				4,051	4,051	100%	700	3	703	17%
250	Unemployment Expense	825	2,139		3,025	6,275	48%	6,275		6,275	100%
310	Legal Fees			248		0	0%			0	0%
320	Accounting & Auditing	32,200	32,200	33,140	38,648	55,000	70%	38,000		38,000	69%
321	Bank Fees			206	335	600	56%	600		600	100%
340	Other Contractual Service	4,470	2,207	3,695	3,721	4,500	83%	4,500		4,500	100%
342	Software & Annual Mainten	3,841	16,202	11,992	10,637	18,575	57%	19,300		19,300	104%
350	Pre Employment Screening	883	835	1,348	926	1,400	66%	1,400		1,400	100%
400	Travel & Per Diem	15	563	1,338	1,360	4,000	34%	4,700		4,700	118%
410	Telephone & Communication	5,362	7,298	10,838	9,750	12,400	79%	12,400		12,400	100%
420	Freight/Postage/Shipping	1,000	642	838	1,367	2,000	68%	2,000		2,000	100%
430	Utility Services	4,005	3,573	5,903	5,607	6,000	93%	6,000		6,000	100%
440	Rentals & Leases	6,644	1,980	1,160	2,303	2,700	85%	2,700		2,700	100%

TOWN OF HOWEY-IN-THE-HILLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

1 GENERAL FUND

Account	Object	19-20	20-21	Actuals	21-22	22-23	Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
				20-21	21-22	22-23	22-23	22-23	23-24	23-24	23-24	23-24
451	Insurance	203	152	152	203		0	0%	2,132		2,132	****%
460	R & M - Equipment	132	310	310	1,340	61	200	31%	200		200	100%
461	R & M - Computer Maint	5,437	3,120	3,120	3,099	1,436	3,000	48%	3,000		3,000	100%
462	R & M - Building					-34	0	***%				0%
463	R & M - Vehicles						0	0%	2,000		2,000	****%
470	Printing - General	1,089	56	56	189	178	250	71%	250		250	100%
490	Miscellaneous Expenses	26	130	130			0	0%			0	0%
492	Advertising	479					0	0%				0%
510	Office Supplies	3,405	2,722	2,722	2,284	1,489	1,825	82%	1,825		1,825	100%
520	Operating Supplies	1,896	339	339	9,333	4,131	4,800	86%	3,800		3,800	79%
522	Gas & Oil						0	0%	2,000		2,000	****%
523	Uniforms	80					0	0%				0%
540	Dues and Subscriptions	356	2,074	2,074	3,581	905	4,100	22%	4,100		4,100	100%
550	Training/Education/Tuition		849	849	1,854	1,015	6,050	17%	4,000		4,000	66%
640	Cap Outlay - Equipment	9,743	5,596	5,596	1,295		0	0%				0%
710	Debt Principal/loan				1,891		0	0%				0%
720	Debt Interest/loan				137		0	0%				0%
	Account:	187,618	212,644	212,644	273,510	302,922	376,427	80%	199,205	-5,415	193,790	51%
519000	Other General Government											
240	Workers' Compensation	4,774					0	0%			0	0%
310	Legal Fees	129,950	66,964	66,964	101,540	96,107	115,000	84%	115,000		115,000	100%
316	Town Planning/Engineering	27,511	26,452	26,452	115,673	100,176	120,000	83%	50,000		50,000	42%
318	Town Planning						0	0%	70,000		70,000	****%
320	Accounting & Auditing				605		0	0%				0%
340	Other Contractual Service	2,095	1,851	1,851	2,963	6,858	40,000	17%	4,000		4,000	10%
341	Contractor - (Bldg Inspect	103,746					0	0%				0%
342	Software & Annual Mainten	4,196					0	0%				0%
347	Codification	1,224	1,121	1,121	3,689	2,056	5,000	41%	5,000		5,000	100%
350	Pre Employment Screening		20	20			0	0%				0%
415	Website											
451	Insurance	31,572	33,840	33,840	61,718	109,528	105,142	104%	107,225		107,225	102%
470	Printing - General		67	67	168		200	0%	200		200	100%
490	Miscellaneous Expenses	381	92	92			0	0%				0%
492	Advertising	3,766	2,235	2,235	6,183	5,601	8,000	70%	8,000		8,000	100%
496	Contingency funds	153	2,870	2,870			0	0%				0%
510	Office Supplies	489					0	0%				0%
520	Operating Supplies	812	19	19			0	0%				0%
540	Dues and Subscriptions	120	371	371			0	0%				0%
630	Cap Outlay - Improvements				37,866		0	0%				0%
	Account:	310,789	135,902	135,902	330,405	321,276	394,342	81%	360,425	0	360,425	91%
521000	Police											
110	Executive Salaries	64,593	68,747	68,747	89,815	129,601	139,242	93%	146,204		146,204	105%
120	Salaries	225,004	254,810	254,810	330,257	326,882	336,034	97%	379,088	-1,796	377,292	112%
130	Police - Reserve Salaries	26,039	40,130	40,130	17,610	8,525	9,820	87%	12,315		12,315	125%
131	Events Payroll					2,500	20,000	13%	12,000		12,000	60%
140	Overtime Wages	7,770	21,368	21,368	23,528	28,616	31,572	91%	47,301		47,301	150%

TOWN OF HOWEY-IN-THE-HILLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

1 GENERAL FUND

Account	Object	Actuals				Current Budget	Exp. Budget 22-23	Prelim. Budget 23-24	Budget Changes 23-24	Final Budget 23-24	% Old Budget 23-24
		19-20	20-21	21-22	22-23						
150	Police - Incentive Pay	6,610	5,760	5,160	5,730	6,160	93%	6,840		6,840	111%
210	Fica	20,139	22,822	27,155	29,575	30,076	98%	36,264	-111	36,153	120%
211	Medicare	4,710	5,337	6,351	6,917	7,333	94%	8,481	-26	8,455	115%
220	Police Retirement Contrib	81,793	95,657	106,337	93,177	96,543	97%	148,531	-466	148,065	153%
230	Life & Health Ins.	41,744	55,458	82,725	102,024	114,942	89%	141,600		141,600	123%
240	Workers' Compensation			424	11,718	10,337	113%	18,191	-56	18,135	175%
310	Legal Fees	1,238				0	0%			0	0%
340	Other Contractual Service	10,704	8,679	4,522	2,385	4,335	55%	13,976	-10,750	3,226	74%
342	Software & Annual Mainten			11,288	8,282	8,282	100%	11,400		11,400	138%
343	Special Events				4,255	5,000	85%	4,000		4,000	80%
350	Pre Employment Screening	148	460	1,304	1,117	1,200	93%	1,200		1,200	100%
400	Travel & Per Diem	876	2,328	5,825	1,836	3,500	52%	3,500		3,500	100%
410	Telephone & Communication	17,109	18,468	18,333	16,780	15,000	112%	15,000		15,000	100%
420	Freight/Postage/Shipping	282	280	184	211	300	70%	300		300	100%
430	Utility Services	4,110	4,422	5,800	5,605	6,000	93%	6,000		6,000	100%
440	Rentals & Leases	10,851	10,854	124	27,528	28,000	98%	45,100		45,100	161%
451	Insurance	409	448	966	6,871	10,400	66%	7,745		7,745	74%
460	R & M - Equipment	7,441	2,031	5,059	3,470	4,400	79%	7,100		7,100	161%
461	R & M - Computer Maint	5,427	7,947	4,506	6,557	26,000	25%	1,500		1,500	6%
462	R & M - Building	180	1,181	6,422	2,138	1,500	143%	2,500		2,500	167%
463	R & M - Vehicles	35,650	29,904	38,322	30,282	35,000	87%	27,000		27,000	77%
490	Miscellaneous Expenses	13	262	404	277	277	100%			0	0%
510	Office Supplies	1,399	1,022	3,500	615	4,000	15%	4,000		4,000	100%
520	Operating Supplies	11,330	16,098	10,286	18,980	22,905	83%	24,000		24,000	105%
522	Gas & Oil	16,851	25,598	51,235	36,586	40,000	91%	36,000		36,000	90%
523	Uniforms	4,101	7,773	6,012	5,892	6,000	98%	4,000		4,000	67%
524	Safety Equipment	279				0	0%			0	0%
525	Weapons	4,146	5,043	4,542	11,975	8,626	139%	5,000		5,000	58%
540	Dues and Subscriptions	550	815	1,503	1,462	1,462	100%	1,500		1,500	103%
550	Training/Education/Tuitio	4,476	1,464	5,415	1,996	4,000	50%	5,000		5,000	125%
571	Principal- loan payments	56,378	37,341			0	0%			0	0%
572	Interest - loan payments	7,968	5,305			0	0%			0	0%
630	Cap Outlay - Improvements	34,600	13,058	18,473	23,260	23,260	100%			0	0%
640	Cap Outlay - Equipment	6,677	69,379	30,765	128,981	128,982	100%			0	0%
650	Cap Outlay - Vehicles	49,143	1,632	2,399		0	0%			0	0%
710	Debt Principal/loan			48,059		0	0%			0	0%
720	Debt Interest/loan			4,356		0	0%			0	0%
804	PD Vest Grant - 09/10	1,285			6,573	6,573	100%	3,500		3,500	53%
807	Byrne Grant - Evidence St		4,275			0	0%			0	0%
809	Byrne Grant - Other Equip	1,000	1,162			0	0%			0	0%
810	CESF Grant		27,685	2,545		0	0%			0	0%
811	ARPA Grant		119,602	4,595		0	0%			0	0%
Account:		773,023	994,605	986,106	1,099,179	1,197,061	92%	1,186,136	-13,205	1,172,931	98%
524000	Code Enforcement										
120	Salaries	8,857	13,362	38,709	38,266	41,642	92%	43,724	2,036	45,760	110%
140	Overtime Wages			1,256	1,889	1,889	100%	1,889		1,889	100%
210	Fica	522	768	2,502	2,441	2,582	95%	2,828	126	2,954	114%

TOWN OF HOWEY-IN-THE-HILLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

1 GENERAL FUND

Account	Object	19-20	20-21	21-22	22-23	Current Budget 22-23	% Exp. 22-23	Prelim. Budget 23-24	Budget Changes 23-24	Final Budget 23-24	% Old Budget 23-24

211	Medicare	122	180	585	571	604	95%	661	30	691	114%
225	ICMA Retirement Contribut			1,082	4,005	4,164	96%	5,933	-1,168	4,765	114%
230	Life & Health Ins.		958	8,419	8,465	9,234	92%	9,834		9,834	106%
240	Workers' Compensation				906	906	100%	593	28	621	69%
310	Legal Fees		1,125	7,375	6,477	5,000	130%	6,000		6,000	120%
342	Software & Annual Mainten			5,000	2,964	3,080	96%	3,220		3,220	105%
400	Travel & Per Diem			2,419		0	0%	1,020		1,020	****%
410	Telephone & Communication	564	691	966	1,167	1,310	89%	1,782		1,782	136%
420	Freight/Postage/Shipping		44	1,020	176	140	126%	300		300	214%
451	Insurance					0	0%	2,132		2,132	****%
462	R & M - Building	260				0	0%			0	0%
463	R & M - Vehicles					0	0%	2,000		2,000	****%
470	Printing - General			202		250	0%	350		350	140%
490	Miscellaneous Expenses			241		0	0%			0	0%
510	Office Supplies				972	996	98%	300		300	30%
520	Operating Supplies					0	0%	2,400		2,400	****%
522	Gas & Oil					200	81%	200		200	100%
523	Uniforms		160		162	245	98%	330		330	132%
540	Dues and Subscriptions	100	760	541	245	250	98%	1,000		1,000	211%
550	Training/Education/Tuitio	827	650	1,905	350	474	74%	86,496	1,052	87,548	120%
	Account:	11,252	18,698	72,222	69,056	72,721	95%				

538000	Stormwater Maintenance					10,000	64%	110,000		110,000	1100%
340	Other Contractual Service			385	6,350	10,000	64%	110,000	0	110,000	1100%
	Account:			385	6,350	10,000	64%				

539000	Public Services										
110	Executive Salaries	21,900	7,117	5,979	6,586	7,150	92%	3,790		3,790	53%
120	Salaries	27,214	19,176	25,094	27,825	38,745	72%	23,646		23,646	61%
140	Overtime Wages	3,924	965	1,356	1,092	3,200	34%	3,200		3,200	100%
210	Fica	3,608	2,039	2,090	2,187	2,969	74%	1,899		1,899	64%
211	Medicare	844	477	488	511	604	85%	444		444	74%
225	ICMA Retirement Contribut		52	799	687	4,789	14%	3,723	-659	3,064	64%
230	Life & Health Ins.	7,987	6,834	5,255	6,952	9,234	75%	6,884		6,884	75%
240	Workers' Compensation				1,043	1,043	100%	398	1	399	38%
310	Legal Fees		20	2,440		0	0%			0	0%
316	Town Planning/Engineering	1,738	3,513			0	0%			0	0%
340	Other Contractual Service	52,767	112,012	101,483	64,129	87,000	74%	87,000		87,000	100%
346	Temp Help labor	3,218	1,475			0	0%			0	0%
350	Pre Employment Screening					100	0%	100		100	100%
400	Travel & Per Diem	69	296	103	-250	500	-50%	500		500	100%
410	Telephone & Communication	1,724	1,929	1,101	1,073	2,000	54%	2,000	150	2,150	108%
430	Utility Services	733	1,035	1,302	1,286	1,500	86%	1,500		1,500	100%
440	Rentals & Leases		313	389	305	500	61%	2,500		2,500	500%
460	R & M - Equipment	3,280	3,756	6,871	3,298	5,000	66%	5,000		5,000	100%
461	R & M - Computer Maint	174	304			650	0%	650		650	100%
462	R & M - Building	27,814	16,463	4,526	4,425	12,000	37%	12,000		12,000	100%
463	R & M - Vehicles	965	3,322	556		1,000	0%	1,000		1,000	100%

1 GENERAL FUND

Account	Object	19-20	20-21	Actuals	21-22	22-23	Current Budget 22-23	% Exp. 22-23	Prelim. Budget 23-24	Budget Changes 23-24	Final Budget 23-24	% Old Budget 23-24
469	Software, Computer Mainte	215		94			0	0%				0%
510	Office Supplies	817	983	1,038	42	1,500	3%	1,000			1,000	67%
520	Operating Supplies	1,489	1,551	6,248	7,485	9,000	83%	12,000			12,000	133%
522	Gas & Oil	6,931	6,047	6,272	6,735	5,500	122%	7,000			7,000	127%
523	Uniforms		634	1,028	452	800	57%	1,000			1,000	125%
524	Safety Equipment	881		684	708	1,000	71%	1,500			1,500	150%
540	Dues and Subscriptions					300	0%	300			300	100%
550	Training/Education/Tuitio		43	375		650	0%	650			650	100%
571	Principal- loan payments	10,053	10,541			0	0%				0	0%
572	Interest - loan payments	2,098	1,610			0	0%				0	0%
630	Cap Outlay - Improvements	35,672				0	0%				0	0%
640	Cap Outlay - Equipment			15,668		0	0%				0	0%
650	Cap Outlay - Vehicles				43,837	45,587	96%	5,000			5,000	11%
710	Debt Principal/loan			11,052		0	0%				0	0%
720	Debt Interest/loan			1,098		0	0%				0	0%
	Account:	216,115	202,507	203,389	180,408	242,321	74%	184,684		-508	184,176	76%
541000	Transportation											
110	Executive Salaries	5,475	5,475	5,979		6,586	7,150	92%	3,790		3,790	53%
120	Salaries	29,802	12,929	18,833		25,809	36,852	70%	23,646		23,646	64%
140	Overtime Wages	4,399	119	402		597	2,000	30%	2,000		2,000	100%
210	Fica	2,473	1,098	1,597		2,032	2,852	71%	1,825		1,825	64%
211	Medicare	578	257	374		475	667	71%	427		427	64%
225	ICMA Retirement Contribut			646		618	4,600	13%	3,723	-779	2,944	64%
230	Life & Health Ins.	6,404	4,506	4,452		6,594	8,865	74%	6,884		6,884	78%
240	Workers' Compensation					1,001	1,001	100%	383	1	384	38%
316	Town Planning/Engineering			580			1,000	0%	1,000		1,000	100%
340	Other Contractual Service	16,369	12,555	4,957		10,462	31,000	34%	20,000		20,000	65%
400	Travel & Per Diem		141				0	0%			0	0%
431	Street Lighting	32,298	30,119	29,582		25,526	28,000	91%	28,000		28,000	100%
460	R & M - Equipment			320			0	0%			0	0%
462	R & M - Building	294					0	0%			0	0%
520	Operating Supplies	83	291			1,122	1,500	75%	2,000		2,000	133%
524	Safety Equipment	23					250	0%	1,000		1,000	400%
530	Road Materials & Supplies	7,423	1,071			1,000	1,000	100%	2,000		2,000	200%
630	Cap Outlay - Improvements	191,447					0	0%			0	0%
	Account:	297,068	68,561	67,722	81,822	126,737	65%	96,678	-778		95,900	76%
542000	Cemetery											
340	Other Contractual Service			10,900		6,310	15,000	42%	10,000		10,000	67%
342	Software & Annual Mainten			753			0	0%			0	0%
430	Utility Services	44		594		594	1,320	45%	1,500		1,500	114%
460	R & M - Equipment			594		208	1,680	12%	2,500		2,500	149%
	Account:	44		12,247		7,112	18,000	40%	14,000	0	14,000	78%
571000	Library											
110	Executive Salaries	40,020	41,221	47,439		44,941	48,400	93%	50,820		50,820	105%
120	Salaries	3,035	4,780	11,217		16,871	17,160	98%	28,829		28,829	168%

1 GENERAL FUND

Account	Object	19-20	20-21	20-22	21-22	22-23	Current Budget 22-23	% Exp. 22-23	Prelim. Budget 23-24	Budget Changes 23-24	Final Budget 23-24	% Old Budget 23-24
		19-20	20-21	20-22	21-22	22-23	22-23	22-23	23-24	23-24	23-24	23-24
210	Fica	2,527	2,672	3,675	3,784	4,065	93%	4,938	4,938		4,938	121%
211	Medicare	591	625	860	885	951	93%	1,155	1,155		1,155	121%
225	ICMA Retirement Contribut	3,001	2,655	2,277	2,225	4,840	46%	10,808	-2,843		7,965	165%
230	Life & Health Ins.	6,142	8,916	8,419	8,465	9,234	92%	19,668			19,668	213%
240	Workers' Compensation				1,427	1,427	100%	1,036	2		1,038	73%
340	Other Contractual Service	4,267	4,464	4,714	4,045	4,500	90%	4,500			4,500	100%
350	Pre Employment Screening			45		150	0%	150			150	100%
400	Travel & Per Diem	31			143	500	29%	500			500	100%
410	Telephone & Communication	20,005	18,465	18,124	15,266	20,000	76%	20,000	480		20,480	102%
415	Website	231	61			0	0%				0	0%
420	Freight/Postage/Shipping		101			110	0%	110			110	100%
430	Utility Services	5,479	5,592	8,793	10,442	6,750	155%	10,000			10,000	148%
460	R & M - Equipment	28	43	213	65	0	***%				0	0%
461	R & M - Computer Maint				144	144	100%	144			144	100%
462	R & M - Building	426				0	0%				0	0%
480	Promotional Activities	1,542	943	1,020	1,800	1,856	97%	1,856			1,856	100%
490	Miscellaneous Expenses	50				0	0%				0	0%
493	Employee Appreciation	458			450	500	90%	500			500	100%
510	Office Supplies	1,207	639	2,439	2,892	2,100	138%	2,800			2,800	133%
520	Operating Supplies	2,201	7,410	13,086	4,271	3,400	126%	4,000			4,000	118%
540	Dues and Subscriptions	333	589	606	50	350	14%	350			350	100%
550	Training/Education/Tuitio	50	79		10	400	3%	400			400	100%
620	Cap Outlay - Buildings	5,323				0	0%				0	0%
630	Cap Outlay - Improvements	511,419	39,108			0	0%				0	0%
640	Cap Outlay - Equipment				7,172	27,879	26%					0%
660	Cap Outlay - Books & Publ	5,860	1,115		7,771	7,000	111%	15,000			15,000	214%
662	Cap Outlay - Books/Publ -	1,096				0	0%	1,100			1,100	***%
	Account:	615,322	139,478	122,927	133,119	161,716	82%	178,664	-2,361		176,303	109%
572000	Parks & Recreation											
340	Other Contractual Service	4,238	6,025	7,028	12,952	13,000	100%	10,000			10,000	77%
343	Special Events	1,514	1,732	2,809	6,387	6,547	98%	7,000			7,000	107%
410	Telephone & Communication	125	120	124		0	0%				0	0%
430	Utility Services	624	675	1,515	4,032	4,600	88%	5,500			5,500	120%
431	Street Lighting		400			0	0%				0	0%
460	R & M - Equipment	93	353	415	50	9,500	1%	25,000			25,000	263%
462	R & M - Building		81			0	0%				0	0%
467	R & M - Nature Trail	178	561	3,585		10,000	0%				0	0%
468	R & M - Recreation Equip		1,787	1,365		500	50%	1,000			1,000	200%
472	Printing - Boat Ramp Expe				88	0	***%				0	0%
520	Operating Supplies	100	2,783	956	2,205	2,500	88%	3,000			3,000	120%
620	Cap Outlay - Buildings				92,821	92,821	100%				0	0%
640	Cap Outlay - Equipment					0	0%				0	0%
	Account:	6,872	14,517	27,797	118,785	139,468	85%	51,500	0		51,500	37%
573000	Historical Preservation											
343	Special Events					266	0	***%			0	0%
410	Telephone & Communication	60	60	49		60	0%	60			60	100%

TOWN OF HOWEY-IN-THE-HILLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

1 GENERAL FUND

Account	Object	19-20	20-21	Actuals	21-22	22-23	Current Budget	22-23	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		19-20	20-21	20-21	21-22	22-23	22-23	22-23	22-23	23-24	23-24	23-24	23-24
490	Miscellaneous Expenses		525			578	5,000	12%					0%
510	Office Supplies		472				1,000	0%	1,000			1,000	100%
520	Operating Supplies	467					0	0%				0	0%
950	Other Non Operating Uses						0	0%		4,693		4,693	*****%
	Account:	527	1,057		49	844	6,060	14%	1,060	4,693		5,753	95%
574000	Special Events												
340	Other Contractual Service	8,764	9,345		13,990	12,448	40,710	31%	17,000	9,250		26,250	64%
343	Special Events	1,970	1,056		2,131	1,579	2,000	79%	2,000			2,000	100%
440	Rentals & Leases	1,136			1,192	1,293	2,000	65%	2,000			2,000	100%
470	Printing - General				499	198	250	79%	250			250	100%
480	Promotional Activities	1,318			390		1,300	0%	1,000			1,000	77%
490	Miscellaneous Expenses				250		0	0%				0	0%
492	Advertising		218				350	0%				0	0%
520	Operating Supplies		72		631		0	0%				0	0%
	Account:	13,188	10,691		19,083	15,518	46,610	33%	22,250	9,250		31,500	68%
Fund:		2,483,331	1,841,327		2,140,491	2,359,211	2,849,020	83%	2,529,387	20,693		2,550,080	90%

120 POLICE ADVANCED TRAINING FUND

Account Object	19-20	20-21	Actuals	21-22	22-23	Current Budget	22-23	% Exp.	22-23	Prelim. Budget	23-24	Budget Changes	23-24	Final Budget	23-24	% Old Budget	23-24
521000 Police																	
400 Travel & Per Diem					519	1,000	52%	52%	1,000					1,000	100%	100%	
520 Operating Supplies		701				0	0%	0%							0	0%	
550 Training/Education/Tuitio		1,250			2,250	3,000	75%	75%	1,000					1,000	33%	33%	
640 Cap Outlay - Equipment					8,000	8,454	95%	95%							0	0%	
950 Other Non Operating Uses						0	0%	0%	1,000					1,000	***%	***%	
Account:		1,951			10,769	12,454	86%	86%	3,000					3,000	24%	24%	
Fund:		1,951			10,769	12,454	86%	86%	3,000					3,000	24%	24%	

130 TREE FUND

Account	Object	19-20	20-21	Actuals	21-22	22-23	Current Budget	22-23	22-23	Exp. Budget	22-23	Prelim. Budget	23-24	Budget Changes	23-24	Final Budget	23-24	% Old Budget	23-24
572000	Parks & Recreation																		
950	Other Non Operating Uses																		
Account:																			
Fund:																			

TOWN OF HOWEY-IN-THE-HILLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

140 WATER IMPACT FEE FUND													
Account	Object	19-20	20-21	Actuals	21-22	22-23	Current Budget 22-23	% Exp. Budget 22-23	Prelim. Budget 23-24	Budget Changes 23-24	Final Budget 23-24	% Old Budget 23-24	
521000	Police												
460	R & M - Equipment		3,565					0	0%			0	0%
620	Cap Outlay - Buildings		23,800		30,336			0	0%			0	0%
630	Cap Outlay - Improvements		3,657					0	0%			0	0%
650	Cap Outlay - Vehicles			142,023				0	0%			0	0%
710	Debt Principal/loan			10,459				0	0%			0	0%
720	Debt Interest/loan			1,432				0	0%			0	0%
915	Transfer Out					121,525		0	***%			0	0%
	Account:		31,022		184,250	121,525		0	***%	0		0	0%
533000	Water Utility Services												
310	Legal Fees					2,466		0	***%			0	0%
340	Other Contractual Service					4,875		0	***%			0	0%
460	R & M - Equipment		2,598			2,531		0	***%			0	0%
633	Cap Outlay - Water Expans				5,073	107,665	40,000	269%				0	0%
640	Cap Outlay - Equipment				12,191	35,853	344,000	10%	600,000		600,000	174%	
950	Other Non Operating Uses						45,000	0%	562,653		562,653	1250%	
	Account:		2,598		17,264	153,390	429,000	36%	1,162,653	0	1,162,653	271%	
572000	Parks & Recreation												
615	Parks Expansion				23,726			0	0%			0	0%
630	Cap Outlay - Improvements	22,081	1,675					0	0%			0	0%
633	Cap Outlay - Water Expans				557			0	0%			0	0%
640	Cap Outlay - Equipment				17,342			0	0%			0	0%
915	Transfer Out					259,977		0	***%			0	0%
	Account:	22,081	1,675		41,625	259,977		0	***%	0		0	0%
	Fund:	22,081	35,295		243,139	534,892	429,000	125%	1,162,653	0	1,162,653	271%	0%

141 PARKS & REC IMPACT FEE FUND									
Account	Object	19-20	20-21	Actuals	21-22	22-23	Current Budget	22-23	23-24

572000	Parks & Recreation								
615	Parks Expansion			8,448		163,000	5%	400,000	400,000
640	Cap Outlay - Equipment			16,506		45,000	37%		0
950	Other Non Operating Uses					34,600	0%	338,000	338,000
Account:				24,954		242,600	10%	738,000	738,000

Fund:				24,954		242,600	10%	738,000	738,000
								0	0
									304%

									245%
									0%
									977%
									304%

142 POLICE IMPACT FEE FUND												
Account Object		19-20	20-21	Actuals	21-22	22-23	Current Budget 22-23	% Exp. 22-23	Prelim. Budget 23-24	Budget Changes 23-24	Final Budget 23-24	% Old Budget 23-24
521000 Police												
640 Cap Outlay - Equipment						26,831	27,000	99%	7,500		7,500	28%
650 Cap Outlay - Vehicles						5,283	7,600	70%			0	0%
950 Other Non Operating Uses							55,400	0%	730,500		730,500	1319%
Account:						32,114	90,000	36%	738,000	0	738,000	820%
Fund:						32,114	90,000	36%	738,000	0	738,000	820%

Account Object

Account Object	Actuals		Current Budget 22-23	% Exp. 22-23	Prelim. Budget 23-24	Budget Changes 23-24	Final Budget 23-24	% Old Budget 23-24
	19-20	20-21						
535000 Sewer, Wastewater Services								
950 Other Non Operating Uses				0 0%		1	1	1 *****
Account:				0 ***%	0	1	1	1 *****
Fund:				0 0%	0	1	1	1 *****

145 STORMWATER IMPACT FEE FUND												
		Actuals			Current	%	Prelim.	Budget	Budget	Final	%	Old
Account	Object	19-20	20-21	21-22	22-23	Budget	Exp. Budget	Budget	Changes	Budget	Budget	Budget
						22-23	22-23	23-24	23-24	23-24	23-24	23-24
538000	Stormwater Maintenance						0	0%		1	1	*****%
950	Other Non Operating Uses						0	***%	0	1	1	*****%
Account:												
Fund:												
							0	0%	0	1	1	*****%
												0%

150 INFRASTRUCTURE FUND

Account Object	19-20	20-21	Actuals	21-22	22-23	Current Budget	22-23	Exp. Budget	22-23	Prelim. Budget	23-24	Budget Changes	23-24	Final Budget	23-24	% Old Budget	23-24
521000 Police																	
460 R & M - Equipment				987			0	0%								0	0%
463 R & M - Vehicles				256			0	0%								0	0%
640 Cap Outlay - Equipment				3,716	11,743	12,000	98%									0	0%
650 Cap Outlay - Vehicles		93,245		93,135		0	0%									0	0%
Account:		93,245		98,094	11,743	12,000	98%				0		0			0	0%
541000 Transportation																	
316 Town Planning/Engineering				8,601			0	0%								0	0%
465 R & M - Infrastructure				15,814			0	0%								0	0%
630 Cap Outlay - Improvements		15,730		68,163	81,510	221,227	37%			273,355				273,355		124%	124%
Account:		15,730		92,578	81,510	221,227	37%			273,355		0		273,355		124%	124%
Fund:		108,975		190,672	93,253	233,227	40%			273,355		0		273,355		117%	117%

155 BUILDING SERVICES FUND

Account	Object	19-20	20-21	Actuals	21-22	22-23	Current Budget	22-23	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
513000	Financial And Administrative												
110	Executive Salaries		25,067	14,153	16,211	22,969	71%	97,611		285		97,611	425%
120	Salaries			32,197	40,075	51,230	78%	110,585				110,870	216%
140	Overtime Wages			200	374	600	62%	600				600	100%
210	Fica			2,824	3,460	4,542	76%	12,945		-9		12,936	285%
211	Medicare			660	809	1,045	77%	3,028		4		3,032	290%
225	ICMA Retirement Contribut			2,998	4,258	6,520	65%	44,859		-23,951		20,908	321%
230	Life & Health Ins.			7,491	6,423	6,049	106%	41,931				41,931	693%
240	Workers' Compensation				1,419	2,200	65%	2,716		9		2,725	124%
340	Other Contractual Service		736	199		1,419	0%	1,419				1,419	100%
342	Software & Annual Mainten		2,564	767	464	500	93%	860				860	172%
350	Pre Employment Screening		278	159		200	0%	200				200	100%
400	Travel & Per Diem		36			0	0%					0	0%
410	Telephone & Communication		1,462		224	300	75%	300				300	100%
420	Freight/Postage/Shipping		65		306	0	***%					0	0%
430	Utility Services		1,191			0	0%					0	0%
440	Rentals & Leases		647			0	0%					0	0%
451	Insurance		51			0	0%					0	0%
461	R & M - Computer Maint		1,143			0	0%					0	0%
470	Printing - General		19			0	0%					0	0%
490	Miscellaneous Expenses		44			0	0%					0	0%
510	Office Supplies		747		326	1,000	33%	1,000				1,000	100%
520	Operating Supplies		1,472		2,351	10,491	22%	10,491				10,491	100%
550	Training/Education/Tuitio		289			0	0%					0	0%
950	Other Non Operating Uses					188,000	0%	45,542		23,662		69,204	37%
Account:		35,811	61,648		76,700	297,065	26%	374,087		0		374,087	126%
519000	Other General Government					0	0%					0	0%
340	Other Contractual Service		617			339,750	108%	304,478				304,478	90%
341	Contractor - (Bldg Inspec		222,139	84,502	366,040	0	0%					0	0%
347	Codification		374			0	0%					0	0%
451	Insurance		11,287			0	0%					0	0%
470	Printing - General		22			0	0%					0	0%
490	Miscellaneous Expenses		31		24,560	0	***%					0	0%
492	Advertising		73			0	0%					0	0%
520	Operating Supplies		6			1,000	0%	1,000				1,000	100%
540	Dues and Subscriptions		124			0	0%					0	0%
Account:		234,673	84,502		390,600	340,750	115%	305,478		0		305,478	90%
524000	Code Enforcement					0	0%					0	0%
460	R & M - Equipment			980		0	***%			0		0	0%
Account:				980				0					
Fund:		270,484	147,130		467,300	637,815	73%	679,565		0		679,565	107%

401 WATER/SANITATION FUND

Account	Object	19-20	20-21	21-22	22-23	Current Budget 22-23	% Exp. 22-23	Prelim. Budget 23-24	Budget Changes 23-24	Final Budget 23-24	% Old Budget 23-24
533000	Water Utility Services										
110	Executive Salaries	27,375	48,050	99,839	104,850	116,873	90%	135,506		135,506	116%
120	Salaries	26,320	77,300	89,926	127,722	169,295	75%	288,898	320	289,218	171%
140	Overtime Wages	1,805	9,172	8,876	11,752	15,500	76%	15,500		15,500	100%
210	Fica	3,155	7,832	11,901	14,810	17,742	83%	27,274	20	27,294	154%
211	Medicare	738	1,832	2,783	3,464	4,149	83%	6,379	4	6,383	154%
225	ICMA Retirement Contribut		1,527	11,564	16,292	28,617	57%	74,198	-30,176	44,022	154%
230	Life & Health Ins.	5,539	11,266	20,365	40,144	56,264	71%	89,134		89,134	158%
240	Workers' Compensation	15,136	18,241	16,667	6,229	6,229	100%	5,723	14	5,737	92%
310	Legal Fees		62	29,873	29,548	30,000	98%	30,000		30,000	100%
316	Town Planning/Engineering	3,380	16,929	5,593	900	20,000	5%	20,000		20,000	100%
320	Accounting & Auditing					14,250	0%	14,250		14,250	100%
325	Commissions, Finance Chg,		20			0	0%			0	0%
340	Other Contractual Service	182,890	192,406	236,835	244,696	269,000	91%	300,000		300,000	112%
342	Software & Annual Mainten	6,990	9,608	13,094	3,738	9,000	42%	9,600		9,600	107%
400	Travel & Per Diem	40	167	120		500	0%	500		500	100%
410	Telephone & Communication	8,244	4,723	5,659	4,663	5,000	93%	5,000	50	5,050	101%
420	Freight/Postage/Shipping	62	50		101	200	51%	200		200	100%
430	Utility Services	39,394	38,857	49,268	43,233	40,000	108%	44,000		44,000	110%
440	Rentals & Leases	4,462	495	896	307	1,500	20%	1,500		1,500	100%
451	Insurance	17,256	21,215	25,240	22,080	28,951	76%	42,000		42,000	145%
460	R & M - Equipment	2,758	4,765	7,218	10,292	45,000	23%	45,000		45,000	100%
461	R & M - Computer Maint	24	1,286		34	500	0%	500		500	100%
462	R & M - Building	3,683	1,431	1,688		5,000	1%	5,000		5,000	100%
463	R & M - Vehicles	7,212	128	314	970	1,100	88%	1,100		1,100	100%
466	R & M - Water	141,094	66,675	11,323		0	0%			0	0%
470	Printing - General		88			100	0%	100		100	100%
490	Miscellaneous Expenses	583	20			100	0%	100		100	100%
492	Advertising	416	199			300	0%	300		300	100%
510	Office Supplies	240	220			1,000	90%	1,000		1,000	100%
520	Operating Supplies	31,015	82,404	148,556	90,726	100,231	91%	221,400		221,400	221%
522	Gas & Oil	400	582			0	0%			0	0%
523	Uniforms		223			150	0%	150		150	100%
524	Safety Equipment	35				400	0%	400		400	100%
540	Dues and Subscriptions	7,864	317	239	254	800	32%	800		800	100%
550	Training/Education/Tuitio		365	5,434	265	500	53%	500		500	100%
590	Depreciation Expense	135,489	136,280	148,067		0	0%			0	0%
613	Cap Outlay - Wetland Moni					8,050	0%	8,050		8,050	100%
630	Cap Outlay - Improvements					10,000	0%	10,000		10,000	100%
633	Cap Outlay - Water Expans					10,000	0%	4,260,000		4,260,000	42600%
640	Cap Outlay - Equipment				48,257	0	***%			0	0%
650	Cap Outlay - Vehicles					6,076	0%	6,076		6,076	100%
710	Debt Principal/loan					77,000	0%	114,085		114,085	148%
720	Debt Interest/loan	46,559	42,151	36,567	33,430	38,000	88%	30,545		30,545	80%
820	Contributions/Donations	1,000				0	0%			0	0%
950	Other Non Operating Uses	721,158	796,886	987,905	859,655	1,182,077	73%	358,041	46,735	404,776	906%
	Account:							6,172,809	16,967	6,189,776	524%

TOWN OF HOWEY-IN-THE-HILLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

401 WATER/SANITATION FUND

Account	Object	19-20	20-21	Actuals	21-22	22-23	Current Budget	22-23	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
534000	Sanitation Department												
317	Governmental Consultant		6,500		1,750	1,750	1,750	100%				0	0%
325	Commissions, Finance Chg,				4,050		19,961	0%				0	0%
340	Other Contractual Service	160,902	150,836	165,827	241,231	241,231	255,908	94%		268,960		268,960	105%
	Account:	160,902	157,336	171,627	242,981	242,981	277,619	88%		268,960	0	268,960	97%
535000	Sewer, Wastewater Services												
340	Other Contractual Service		107,920		23,155		0	0%				0	0%
430	Utility Services				70,806	77,468	100,000	77%		100,000		100,000	100%
460	R & M - Equipment				1,875		0	0%		315,000		315,000	****%
466	R & M - Water		450				70,000	0%		70,000		70,000	100%
	Account:		108,370	95,836	77,468	77,468	170,000	46%		485,000	0	485,000	285%
Fund:		882,060	1,062,592	1,255,368	1,180,104	1,629,696	72%		6,926,769	16,967	6,943,736	426%	0%

651 POLICE RETIREMENT FUND

Account Object	19-20	20-21	Actuals	21-22	22-23	Current Budget	22-23	Exp. Budget	22-23	Prelim. Budget	23-24	Budget Changes	23-24	Final Budget	23-24	% Old Budget	23-24
521000 Police																	
310 Legal Fees		11,138		4,254	3,053		0 ***%								0	0%	
320 Accounting & Auditing		7,050					0 0%								0	0%	
340 Other Contractual Service		5,302		11,986	10,368		0 ***%								0	0%	
451 Insurance		1,815		1,944			0 0%								0	0%	
490 Miscellaneous Expenses						95,653	0 0%			177,161		-557		176,604	185%		
494 Benefit Payments		67,987		62,610	52,175		0 ***%			177,161		-557		176,604	0	0%	
Account:		93,292		80,794	65,596	95,653	69%			177,161		-557		176,604	185%		
Fund:		93,292		80,794	65,596	95,653	69%			177,161		-557		176,604	185%		
Grand Total:	3,387,472	3,413,916	4,057,594	4,768,193	6,219,465	13,228,890	37,106	13,265,996									

1 GENERAL FUND

Account	19-20	20-21	Actuals	21-22	22-23	Current Budget	% Rec. Budget	22-23	Prelim. Budget	Budget Change	Final Budget	% Old Budget
310000 TAXES												
311100 Ad Valorem Taxes	887,874	845,377		929,828	1,103,128	1,104,499	100%		1,337,378		1,337,378	121%
311200 Tax Certificate Sale		150					0%					0%
312300 County Ninth-Cent Gas Tax	10,956						0%					0%
312410 L.F.T. - First (1 to 6	39,864						0%					0%
312600 Discretionary Sales	139,069						0%					0%
314100 U.S.T. - Electricity	126,051	132,428		141,941	128,788	139,000	93%		139,000		139,000	100%
314300 U.S.T. - Water							0%		84,879		84,879	*****%
314400 U.S.T. - Gas		9		18	191		***%					0%
314800 U.S.T. - Propane	1,086			85	2,287	2,500	91%		2,500		2,500	100%
315000 CST - Communications Serv	48,284	11					0%					0%
315100 CST - Communications		49,415		53,057	47,520	50,000	95%		60,000		60,000	120%
Group:	1,253,184	1,027,390	1,124,929	1,281,914	1,295,999	99%		1,623,757	0	1,623,757	125%	
320000 LICENSES AND PERMITS												
321100 Town Business Tax Receipt	2,610	3,238		3,925	2,165	2,000	108%		2,200		2,200	110%
322100 Zoning Permit Application	3,130						0%					0%
322101 Plan Review (Bldg	7,683						0%					0%
322102 Admin Fee (Town - 100%)	1,033						0%					0%
322200 Permits-Trees	400	50					0%					0%
322201 Developer Fees Pd to Town					10,050	108,000	9%		117,500		117,500	109%
322202 Variance Fees	-77	875		2,719	2,870	3,000	96%		5,000		5,000	167%
322203 Annexation fees				600			0%					0%
322204 Rezone fees	1,058			350			0%					0%
322205 DRC Fees		-75		2,900			0%					0%
322207 The Reserves Developer		-9,704		-2,318	3,000	3,000	100%					0%
322208 Howey Self Storage		1,573		3,000		1,500	0%					0%
322209 Mission Rise Developer	-285				3,000	6,000	50%					0%
322210 Whispering Pines	205	3,786		2,710			0%					0%
322211 Venezia Developer Fees	-7,604	1,276		6,527			0%					0%
322213 Lake Hills PUD Developer		-950		1,585			0%					0%
322217 Simpson Property		163		-125			0%					0%
322218 Thompson Grove		-28		6,300			0%					0%
322219 Golden Hills Development				3,000			0%					0%
322250 Permit - Sign				25			0%					0%
322304 Inspection Fees Collected	91,082			181			0%					0%
322305 Permits Town %	35,993						0%					0%
322307 Fees Income - DCA/DBPR	2,064						0%					0%
323100 Franchise Fee - Electric	97,504	101,386		117,290	104,605	110,000	95%		110,000		110,000	100%
323202 Franchise Fee - Sprint	35,488	36,552		37,559	35,398	40,000	88%		44,000		44,000	110%
323203 Franchise Fee - Verizon	30,495	31,410		5,261			0%					0%
323400 Franchise Fee - Gas	3,396	5,036		5,413	2,498	5,000	50%		5,000		5,000	100%
323700 Franchise Fee - Solid					582		***%					0%
329100 Inspection Fees Collected	4,260	3,920		100	835	4,000	21%		4,000	-4,000		0%
329500 Cemetery Fees-Permits				50	25	50	50%		50		50	100%
Group:	308,435	178,508	197,052	165,028	282,550	58%		287,750	-4,000	283,750	100%	

1 GENERAL FUND

Account	19-20	20-21	Actuals	21-22	22-23	Current Budget	% Rec. Budget	Prelim. Budget	Budget Change	Final Budget	% Old Budget
							22-23	23-24	23-24	23-24	23-24
330000 INTERGOVERNMENTAL REVENUE											
331200 Federal Grant - JAG	1,000	5,213		1,000			0%				0%
331220 CESF JAG Grant		27,585		24,955			0%				0%
331500 Federal Grant - Economic							0%		20,000	20,000	***%
331750 Marianne Beck Library,	7,200	14,400	16,200	14,400	16,200	16,200	100%	16,200		16,200	100%
332000 ARPA Funds, Federal		119,602		471,906			0%				0%
332100 CARES ACT Funds	74,500	92,939					0%				0%
332700 ARPA Funds, Federal,			3,467	11,533		3,467	100%	3,467		3,467	100%
334200 State Grant - Public			128,854			7,000	***%	7,000		7,000	100%
334390 State Grant - Other	4,767						0%				0%
335120 SRS - Proceeds State	40,445						0%				0%
335125 State Revenue Sharing		52,906	47,089	68,944		56,809	83%	66,389		66,389	117%
335150 SRS - Alcoholic Beverage	2,803	1,419	1,419	1,419		2,800	51%	2,800		2,800	100%
335180 SRS- Local Govt. 1/2 Cent	90,535	110,671	104,498	127,841		104,666	100%	123,547		123,547	118%
337310 Lake County Water							0%	82,280		82,280	***%
337710 Library Interlocal	33,745	32,673	40,681	30,287		40,144	101%	47,556		47,556	118%
337720 Library Expansion -	444,558	55,442	7,172			27,879	26%				0%
338200 Lake County Business Tax	1,622		50	150		1,000	5%	500		500	50%
338900 Interest from Tax	23						0%				0%
Group:	701,198	512,850	349,430	752,435		259,965	134%	349,739	20,000	369,739	142%
340000 Charges for Services											
341900 Town Hall	1			1			0%				0%
341901 Public Record Requests	403	20	-133	571			***%				0%
341903 Smoker Rental - non	300	650	400	350		300	133%	300		300	100%
341920 Lien Search Charges	4,860	5,359	4,230	4,920		3,000	141%	5,000		5,000	167%
342910 School Resource Officer	71,847	77,202	234,170	109,372		231,923	101%	192,623		192,623	83%
342960 Outside Security Services			10,663	13,709		20,000	53%	12,000		12,000	60%
343350 FEES- NEW CON	-861	72,318					0%				0%
343920 Boat Ramp Decals	3,075	4,125	4,075	3,905		4,000	102%	4,000		4,000	100%
343930 Golf Cart Permits	810	1,125	950	1,050		1,000	95%	1,000		1,000	100%
343998 Reimbursement -	50		3,188	-50			***%				0%
343999 Miscellaneous Sales	184	35	70	35		50	140%	50		50	100%
344990 State Reimbursement,	5,769	5,942		6,120		5,768	0%	5,768		5,768	100%
347100 Library - Fees	201			223			0%				0%
347101 Library copies/Faxes	1,041	1,767	1,248	1,753		1,500	83%	1,500		1,500	100%
347400 Service Charge - Special	1,469	25	275	175		1,800	15%	1,800		1,800	100%
Group:	89,149	168,568	259,136	142,134		269,341	96%	224,041	0	224,041	83%
350000 FINES AND FORFEITS											
351100 Court Fines & Forfeits	6,233	8,054	19,693	18,565		18,000	109%	21,500		21,500	119%
352100 Library - Fines	449	497	656	632		600	109%	800		800	133%
354100 Code Enforcement			245				***%				0%
359000 Other Judgements, Fines &	1,192	117		151			0%				0%
Group:	7,874	8,668	20,594	19,348		18,600	111%	22,300	0	22,300	120%

1 GENERAL FUND

Account	19-20	20-21	Actuals	21-22	22-23	Current Budget 22-23	% Rec. Budget 22-23	Prelim. Budget 23-24	Budget Change 23-24	Final Budget 23-24	% Old Budget 23-24
360000											
361100 Interest Earnings	3,258	419		492	12,549	5,000	251%	14,000		14,000	280%
363400 Pd Vest Grant						4,374	0%	3,500		3,500	80%
363404 2009 Byrne Grant -						4,000	0%				0%
363407 State Law Enforce						2,540	0%				0%
364100 Sale - Cemetery Lots		2,110		-40	3,440	0	***%	3,000		3,000	***%
364200 Sale - Land		35,438				100,000	0%				0%
366920 Donations - Police Dept.	20	1,500		2,860	1,676	3,000	56%				0%
366930 Donation Historic Board						0	0%	500		500	***%
366940 Donation Parks &		1,350		2,762		0	0%				0%
366950 Donation - Historic Board		2,143		2,068	482	0	***%				0%
366980 Donations - General	80	3,189		305		0	0%				0%
366990 Donations - Special				576		0	0%				0%
369300 SETTLEMENTS	820			3,627	1,344	3,000	45%	500		500	17%
369400 Insurance Refund		2,563		545		0	0%				0%
369900 Miscellaneous Revenue	2,322	2,960		3,783	20	147,745	0%				0%
369910 Police Fees Collected	7	4,661		1,229	140	300	47%	300		300	100%
Group:	6,507	56,333		18,207	19,651	269,959	7%	21,800	0	21,800	8%
380000 OTHER SOURCES											
383000 Capital Lease Proceeds	49,143					0	0%			0	0%
389900 Use Of Fund Balance						452,603	0%		4,693	4,693	1%
Group:	49,143					452,603	0%	0	4,693	4,693	1%
Fund:	2,415,490	1,952,317	2,254,105	2,095,753	2,849,017	74%	2,529,387	20,693	2,550,080		90%

Account	19-20	20-21	Actuals	21-22	22-23	Current Budget	% Rec.	Prelim. Budget	Budget Change	Final Budget	% Old Budget
350000 FINES AND FORFEITS											
351130 Local Law Enforcement	746	3,318	3,091	2,257	3,000	75%	3,000	3,000	3,000	100%	100%
Group:	746	3,318	3,091	2,257	3,000	75%	3,000	3,000	0	3,000	100%
380000 OTHER SOURCES											
389900 Use Of Fund Balance						0%	9,454	0		0	0%
Group:						0%	9,454	0	0	0	0%
Fund:	746	3,318	3,091	2,257	12,454	18%	3,000	3,000	0	3,000	24%

130 TREE FUND									
Account									
19-20	20-21	21-22	22-23	Current Budget 22-23	% Rec. Budget 22-23	Prelim. Budget 23-24	Budget Change 23-24	Final Budget 23-24	% Old Budget 23-24
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350000 FINES AND FORFEITS			250	250	0 ***%	1,000		1,000	*****%
354300 Code Enforcement Tree			250	250	0 ***%	1,000	0	1,000	*****%
Group:									
Fund:									
			250	250	0 ***%	1,000	0	1,000	*****%

140 WATER IMPACT FEE FUND												
Account	19-20	20-21	Actuals		22-23	Current Budget	% Rec.	Prelim. Budget	Budget Change	Final Budget	% Old Budget	
			20-21	21-22	22-23	22-23	22-23	23-24	23-24	23-24	23-24	
320000 LICENSES AND PERMITS												
322302 Police Impact Fees	20,016	105,080		32,557			0	0%			0	
322303 Parks & Rec Impact Fees	18,901	97,278		28,473			0	0%			0	
322306 Water Impact Fees	56,733	211,124		53,564	277,272	135,000	205%	1,162,653		1,162,653	861%	
Group:	95,650	413,482		114,594	277,272	135,000	205%	1,162,653	0	1,162,653	861%	
380000 OTHER SOURCES												
381000 INTERFUND TRANSFERS						294,000	0%				0	
Group:						294,000	0%	0	0	0	0%	
Fund:	95,650	413,482		114,594	277,272	429,000	65%	1,162,653	0	1,162,653	271%	

141 PARKS & REC IMPACT FEE FUND											
	19-20	20-21	Actuals	21-22	22-23	Current Budget 22-23	% Rec. Budget 22-23	Prelim. Budget 23-24	Budget Change 23-24	Final Budget 23-24	% Old Budget 23-24
Account											
320000 LICENSES AND PERMITS					118,538	90,000	132%	738,000		738,000	820%
322303 Parks & Rec Impact Fees					118,538	90,000	132%	738,000	0	738,000	820%
Group:											
380000 OTHER SOURCES					259,977	152,600	170%			0	0%
381000 INTERFUND TRANSFERS					259,977	152,600	170%	0	0	0	0%
Group:											
Fund:					378,515	242,600	156%	738,000	0	738,000	304%

142 POLICE IMPACT FEE FUND										
Account										
19-20	20-21	Actuals	21-22	22-23	Current Budget 22-23	% Rec. Budget 22-23	Prelim. Budget 23-24	Budget Change 23-24	Final Budget 23-24	% Old Budget 23-24
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				126,269	90,000	140%	738,000		738,000	820%
320000 LICENSES AND PERMITS										
322302 Police Impact Fees										
Group:										
				126,269	90,000	140%	738,000	0	738,000	820%
380000 OTHER SOURCES										
381000 INTERFUND TRANSFERS										
Group:										
				121,525	0	***%			0	0%
				121,525	0	***%	0	0	0	0%
Fund:										
				247,794	90,000	275%	738,000	0	738,000	820%

143 ROAD IMPACT FEE FUND

Account		19-20	20-21	21-22	22-23	23-24	Current Budget 22-23	% Rec. Budget 22-23	Prelim. Budget 23-24	Budget Change 23-24	Final Budget 23-24	% Old Budget 23-24
		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
32000 LICENSES AND PERMITS								0	0%		1	1 *****%
322311 Road Impact Fees								0	0%	0	1	1 *****%
Group:												
Fund:								0	0%	0	1	1 *****%

TOWN OF HOWEY-IN-THE-HILLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

144 WASTEWATER IMPACT FEE FUND

Account	19-20	20-21	21-22	22-23	Current Budget 22-23	% Rec. Budget 22-23	Prelim. Budget 23-24	Budget Change 23-24	Final Budget 23-24	% Old Budget 23-24
320000 LICENSES AND PERMITS										
322308 Sewer Impact Fee						0 0%		1		1 *****
Group:						0 0%		1		1 *****
Fund:						0 0%		1		1 *****

Account	19-20	20-21	Actuals		Current Budget		% Rec.	Prelim. Budget	Budget Change	Final Budget	% Old Budget
			20-21	21-22	22-23	22-23	22-23	23-24	23-24	23-24	23-24
310000 TAXES											
312300 County Ninth-Cent Gas Tax		9,538	11,062	10,739	10,000	107%		10,000		10,000	100%
312410 L.F.T. - First (1 to 6		40,703	42,401	36,351	42,933	85%		42,933		42,933	100%
312630 Discretionary Sales		168,031	204,772	170,870	180,294	95%		220,422		220,422	122%
Group:		218,272	258,235	217,960	233,227	93%		273,355	0	273,355	117%
Fund:		218,272	258,235	217,960	233,227	93%		273,355	0	273,355	117%

155 BUILDING SERVICES FUND												
Account	19-20	20-21	Actuals		Current Budget		% Rec. Budget		Prelim. Budget	Budget Change	Final Budget	% Old Budget
			20-21	21-22	22-23	22-23	22-23	22-23	23-24	23-24	23-24	23-24
320000 LICENSES AND PERMITS												
322100 Zoning Permit Application		27,505		3,322	3,849	3,000	128%		3,000		3,000	100%
322101 Plan Review (Bldg		936		12,575	45,594	42,500	107%		50,000		50,000	118%
322102 Admin Fee (Town - 100%)		1,078		348	4,002	1,000	400%		5,000		5,000	500%
322304 Inspection Fees Collected		275,664		114,574	447,555	437,750	102%		468,000		468,000	107%
322305 Permits Town %		113,695		49,114	225,483	141,865	159%		141,865		141,865	100%
322307 Fees Income - DCA/DBPR		10,530		4,494	4,788	11,700	41%		11,700		11,700	100%
Group:		429,408		184,427	731,271	637,815	115%		679,565	0	679,565	107%
Fund:		429,408		184,427	731,271	637,815	115%		679,565	0	679,565	107%

401 WATER/SANITATION FUND

Account	19-20	20-21	Actuals	21-22	22-23	Current Budget	% Rec. Budget	Prelim. Budget	Budget Change	Final Budget	% Old Budget
			20-21	21-22	22-23	22-23	22-23	23-24	23-24	23-24	23-24
310000 TAXES											
314300 U.S.T. - Water	51,278	48,682		59,808	64,977	62,000	105%			0	0%
Group:	51,278	48,682		59,808	64,977	62,000	105%	0	0	0	0%
330000 INTERGOVERNMENTAL REVENUE											
334310 State Grant - Water							0%	4,250,000		4,250,000	*****%
334351 State Grant - Sewer		377,747		22,253		0	0%	386,250		386,250	*****%
Group:		377,747		22,253		0	0%	4,636,250	0	4,636,250	*****%
340000 Charges for Services											
343310 Water Sales	561,870	501,065		618,153	670,695	745,596	90%	893,459		893,459	120%
343350 FEES- NEW CON	41,808	40,832		30,952	150,873	104,920	144%	664,200		664,200	633%
343400 Recycling	2,269	1,503		1,782	851	2,000	43%	2,000		2,000	100%
343410 Water Sys Improvement Fee	114,325	122,710		134,922	131,872	150,000	88%	166,680		166,680	111%
343500 Sanitation Revenue	201,630	208,621		229,135	261,797	332,680	79%	332,680	16,967	349,647	105%
343505 Sewer	873	10,790			1	3,000	0%			0	0%
343515 Waste Water, CDD	47,835	77,577		95,552	98,829	100,000	99%	100,000		100,000	100%
343525 Waste Water, Town	40,671	65,543		81,898	84,721	100,000	85%	100,000		100,000	100%
343600 Penalty Charges	1,019	7,115		9,532	12,955	14,000	93%	15,500		15,500	111%
343610 Return Check Charges	2,970	12				0	0%			0	0%
343620 Tampering Fees	23	152		50	2	0	***%			0	0%
343800 Water Turn On/Off Charges	571	-110			30	1,000	3%			0	0%
Group:	1,015,864	1,035,810		1,201,976	1,412,626	1,553,196	91%	2,274,519	16,967	2,291,486	148%
350000 FINES AND FORFEITS											
353100 Utility/Meter Fines		1,320			170	1,000	17%			0	0%
Group:		1,320			170	1,000	17%	0	0	0	0%
360000											
361100 Interest Earnings	1,304	486		371	5,373	2,500	215%	5,000		5,000	200%
369900 Miscellaneous Revenue	11,953	5,105		10,172	8,892	11,000	81%	11,000		11,000	100%
Group:	13,257	5,591		10,543	14,265	13,500	106%	16,000	0	16,000	119%
380000 OTHER SOURCES											
389700 Capital Contributions				12,191		0	0%			0	0%
Group:				12,191		0	0%	0	0	0	0%
Fund:	1,080,399	1,469,150		1,306,771	1,492,038	1,629,696	92%	6,926,769	16,967	6,943,736	426%

651 POLICE RETIREMENT FUND											

Account	19-20	20-21	Actuals	21-22	22-23	Current Budget	22-23	% Rec. Budget	22-23	Prelim. Budget	23-24

310000 TAXES											
312520 State Pension		20,439		16,798		14,153	14,153	0%			0

Group:		20,439		16,798		14,153	14,153	0%	0		0

360000											
361300 Investment Earnings		373,406		-315,551	296,077		0	***%			0
368100 Employee Contribution		17,714		20,722	22,272	17,000	131%			28,539	168%
368200 Employer Contribution		95,657		101,709	85,639	64,500	133%			148,065	230%

Group:		486,777		-193,120	403,988	81,500	496%		177,161	-557	176,604

Fund:		507,216		-176,322	403,988	95,653	422%		177,161	-557	176,604

Grand Total:	3,592,285	4,993,163	3,944,901	5,847,098	6,219,462	13,228,890	37,106		13,265,996		