

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

Fund	Account	Account Description	ACTUALS 19-20	ACTUALS 20-21	ACTUALS 21-22	ACTUALS 22-23	YTD ACTUALS 23-24	FY23-24 Revised Budget	FY24-25 Proposed Budget
General Fund									
	311100	Ad Valorem Taxes	887,874	845,377	929,828	1,103,451	1,332,009	1,337,378	1,815,054
	311200	Tax Certificate Sale		150			60		
	312300	County Ninth-Cent Gas Tax	10,956						
	312410	L.E.T. - First (1 to 6 Cents)	39,864						
	312600	Discretionary Sales Surtaxes - Infrastructure Tax	139,069						
	314100	U.S.T. - Electricity	126,051	132,428	141,941	167,938	89,278	157,000	157,000
	314300	U.S.T. - Water					0	84,879	90,721
	314400	U.S.T. - Gas		9	18	398	1,615		
	314800	U.S.T. - Propane	1,086		85	2,310	615	2,500	2,500
	315000	GST - Communications Serv. Tax	48,284	11			39462		
	315100	GST - Communications Services Tax		49,415	53,057	57,372		68,000	68,000
	321100	Town Business Tax Receipt	2,610	3,238	3,925	4,585	1,628	2,200	2,200
	322100	Zoning Permit Application Fees	3,130						
	322101	Plan Review (Bldg Inspector - 100%)	7,683						
	322102	Admin Fee (Town - 100%)	1,033						
	322200	Permits-Trees	400	50					
	322201	Developer Fees Pd to Town				10,050	33,283	117,500	117,500
	322202	Variance Fees	-77	875	2,719	2,870	4,200	8,000	8,000
	322203	Annexation fees			600				
	322204	Rezone fees	1,058		350				
	322205	DRC Fees		-75	2,900		400		
	322207	The Reserves Developer Fees		-9,704	-2,318	3,000			
	322208	Howey Self Storage Developer Fees		1,573	3,000				
	322209	Mission Rise Developer Fees	-285			3,000			
	322210	Whispering Pines Developer Fees	205	3,786	2,710				
	322211	Venezia Developer Fees	-7,604	1,276	6,527				
	322213	Lake Hills PHD Developer Fees (Bsa Bouis)		-950	1,585				
	322217	Simmons Property Development Fees		163	-125				
	322218	Thompson Grove Development Fees		-28	6,300				
	322219	Golden Hills Development Fees			3,000				
	322250	Permit - Sign			25				
	322304	Inspection Fees Collected Due Contr	91,082		181				
	322305	Permits Town %	35,993						
	322307	Fees Income - DGA/DBPR	2,064						
	323100	Franchise Fee - Electric	97,504	101,386	117,290	134,971	51,747	110,000	139,000
	323202	Franchise Fee - Sprint Tower Lease	35,488	36,552	37,559	38,686	26,302	39,440	41,042
	323203	Franchise Fee - Verizon Tower Lease	30,495	31,410	5,261				
	323400	Franchise Fee - Gas	3,396	5,036	5,413	2,654	2,684	5,000	5,000
	323700	Franchise Fee - Solid Waste				872	872	1,700	1,700
	329100	Inspection Fees Collected Due Contractor	4,260	3,920	100	860	125		
	329500	Cemetery Fees-Permits			50	25	25	50	50
	331200	Federal Grant - IAG	1,000	5,213	1,000				
	331220	CESE IAG Grant		27,585	24,955				
	331500	Federal Grant - Economic Environment - FEMA					0	20,000	
	331750	Marianne Beck Library E-Rate	7,200	14,400	14,400	16,200	8,100	16,200	0
	332000	ARPA Funds - Federal		119,602	471,906		0		
	332100	CARES ACT Funds	74,500	92,939					
	332700	ARPA Funds - Federal - Library			11,533	3,467	3,467	0	
	334200	State Grant - Public Safety				136,635	3,424	7,000	7,000
	334310	State Grant - Water Supply System				70,000			
	334390	State Grant - Other Physical Environment	4,767						121,069
	335120	SRS - Proceeds State Revenue Sharing	40,445						
	335125	State Revenue Sharing Proceeds		52,906	68,944	70,276	37,895	66,389	71,698
	335150	SRS - Alcoholic Beverage License	2,803	1,419	1,419	1,419	1,419	2,800	2,800
	335180	SRS - Local Govt. 1/2 Cent Sales Tax	90,535	110,671	127,841	125,518	75,782	129,847	133,742
	337310	Lake County Water Authority Grant - Stormwater					0	82,280	0
	337710	Library Interlocal Agreement	33,745	32,673	30,287	40,681	31,469	47,556	54,354
	337720	Library Expansion - Impact Fees Funds	444,558	55,442		7,172	1,318	20,707	0
	338200	Lake County Business Tax Receipt	1,622		150	50		500	500
	338900	Interest from Tax Collector	23				9.64	10	10
	341900	Town Hall Copies/Faxes/Fees	1		1				
	341901	Public Record Requests	403	20	571	-133	242	300	300
	341903	Smoker Rental - non refundable	300	650	350	400	250	600	600
	341920	Lien Search Charges	4,860	5,359	4,920	4,430	2,150	5,000	5,000
	342910	School Resource Officer Services	71,847	77,202	109,372	234,170	192,623	192,623	201,434
	342960	Outside Security Services			13,709	12,381	8,195	12,000	12,000
	343350	FEES - NEW CON	-861	72,318					
	343920	Boat Ramp Decals	3,075	4,125	3,905	4,145	3,635	4,000	4,000
	343930	Golf Cart Permits	810	1,125	1,050	950	600	1,000	1,000
	343998	Reimbursement - Park/Smoker Deposit	50		50	3,188			
	343999	Miscellaneous Sales	184	35	35	70	812	900	900
	344990	State Reimbursement - Street Lighting	5,769	5,942	6,120		0	5,768	6,688
	347100	Library - Fees	201		223		7926		
	347101	Library copies/Faxes	1,041	1,767	1,753	1,317	614	1,500	1,000
	347400	Service Charge - Special Events	1,469	25	175	375	35	400	400
	351100	Court Fines & Forfeits	6,233	8,054	18,565	21,507	6,028	20,000	20,000
	352100	Library - Fines	449	497	632	691	559	800	800
	354100	Code Enforcement Reimbursement of Expenses				245			
	359000	Other Judgments, Fines & Forfeits	1,192	117	151				
	361100	Interest Earnings	3,258	419	492	17,471	40,775	80,000	80,000
	363400	Pd Vest Grant				2,187		3,500	2,500
	363404	2009 Byrne Grant - Tactical Equipment & Computer					0		
	363407	State Law Enforce Grant-PD Equip						165,858	0
	364100	Sale - Cemetery Lots		2,110	-40	3,440	25	1,000	1,000
	364200	Sale - Land		35,438					
	366920	Donations - Police Dept	20	1,500	2,860	1,676	419	172	0
	366930	Donation Historic Board					0	500	500
	366940	Donation Parks & Recreation		1,350	2,762				
	366950	Donation - Historic Board			2,068	482			
	366980	Donations - General	80	3,189	305				
	366990	Donations - Special Events			576	500	17,410	17,340	17,340
	369300	SETTLEMENTS	820		3,627	1,344	92	500	500
	369400	Insurance Refund		2,563	545		21363	8,876	0
	369900	Miscellaneous Revenue	2,322	2,960	3,783	108	403		
	369910	Police Fees Collected	7	4,661	1,229	145	3,950	300	300
	383000	Capital Lease Proceeds	49,143						

1	389900	Use Of Fund Balance						0	126,729	0	
		TOTAL	2,415,490	1,952,317	2,254,105	2,315,549	2,051,828	2,980,069	3,195,202	107.22%	
Police Advanced Training Fund			Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prod. FY25		
120	351130	Local Law Enforcement Education	746	3,318	3,091	2,531	771	3,000	1,500		
120	389900	Use Of Fund Balance							0		
		TOTAL	746	3,318	3,091	2,531	771	3,000	1,500	50.00%	
Tree Fund			Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prod. FY25		
130	354300	Code Enforcement Tree Fine				250		1,000	1,000	100.00%	
Water Impact Fee Fund			Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prod. FY25		
140	322302	Police Impact Fees	20,016	105,080	32,557			0	0		
140	322303	Parks & Rec. Impact Fees	18,901	97,278	28,473			0	0		
140	322306	Water Impact Fees	56,733	211,124	53,564	296,177	157,541	162,653	15,750		
140	334310	State Grant - Water Supply System						853,078	0		
140	381000	INTERFUND TRANSFERS						0	0		
140	382900	Use Of Fund Balance						673,269	0		
		TOTAL	95,650	413,482	114,594	296,177	157,541	1,689,000	15,750	0.93%	
Parks & Rec. Impact Fee Fund			Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prod. FY25		
141	322303	Parks & Rec. Impact Fees				125,745	49,726	50,000	5,000		
141	381000	INTERFUND TRANSFERS				259,977		0	0		
141	384000	Loan Proceeds						300,000	0		
141	389900	Use Of Fund Balance						330,000	23,500		
		TOTAL				385,722	49,726	680,000	28,500	4.19%	
Police Impact Fee Fund			Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prod. FY25		
142	322302	Police Impact Fees				133,945	52,969	53,000	5,000		
142	381000	INTERFUND TRANSFERS				121,525		0	0		
		TOTAL				255,470	52,969	53,000	5,000	9.43%	
Road Impact Fee Fund			Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prod. FY25		
143	322311	Road Impact Fees					0	1	1	100.00%	
Wastewater Impact Fee Fund			Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prod. FY25		
144	322308	Sewer Impact Fee					0	1	1	100.00%	
Stormwater Impact Fee Fund			Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prod. FY25		
145	322312	Stormwater Impact Fees					0	1	1	100.00%	
Infrastructure Fund			Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prod. FY25		
150	312300	County Ninth-Cent Gas Tax		9,538	11,062	11,715	7,930	10,000	10,000		
150	312410	L.E.T. - First (1 to 6 Cents)		40,703	42,401	43,333	25,146	42,933	42,933		
150	312630	Discretionary Sales Surtax - Infrastructure Surtax		168,031	204,772	208,627	120,208	220,422	220,422		
		TOTAL		218,272	258,235	263,675	153,284	273,355	273,355	100.00%	
Building Services Fund			Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prod. FY25		
155	322100	Zoning Permit Application Fees		27,505	3,322	4,111	2,380	5,000	5,000		
155	322101	Plan Review (Bldg Inspector - 100%)		936	12,575	45,594	681	5,000	5,000		
155	322102	Admin Fee (Town - 100%)		1,078	348	4,078	561	5,000	4,500		
155	322304	Inspection Fees Collected Due Contr.		275,664	114,574	477,378	202,322	300,000	60,000		
155	322305	Permits Town %		113,695	49,114	249,034	169,299	201,865	30,000		
155	322307	Fees Income - DGA/DBPR		10,530	4,494	1,187	6,507	8,000	2,000		
155	389900	Use Of Fund Balance						59,056	0		
		TOTAL		429,408	184,427	781,382	381,751	583,921	106,500	18.24%	
Water Utility Fund			Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prod. FY25		
401	314300	U.S.T. - Water	51,278	48,682	59,808	71,115	53,647	0	0		
401	334310	State Grant - Water Supply System						4,250,000	0		
401	334351	State Grant - Sewer		377,747	22,253			386,250	0		
401	343310	Water Sales	561,870	501,065	618,153	734,239	550,699	893,459	931,277		
401	343350	FEES - NEW CON	41,808	40,832	30,952	161,204	68,073	68,200	522,900		
401	343400	Recycling	2,269	1,503	1,782	851		2,000	0		
401	343410	Water Sys Improvement Fee	114,325	122,710	134,922	144,348	79,489	120,680	120,000		
401	343500	Sanitation Revenue	201,630	208,621	229,135	286,664	220,585	349,647	376,225		
401	343505	Sewer	873	10,790				7,514	0		
401	343515	Waste Water CDD	47,835	77,577	95,552	108,051	80,513	120,000	120,000		
401	343525	Waste Water Town	40,671	65,543	81,898	92,579	70,119	106,000	106,000		
401	343600	Penalty Charges	1,019	7,115	9,532	14,220	13,008	20,500	21,000		
401	343610	Return Check Charges	2,970	12							
401	343620	Tampering Fees	23	152	50	2					
401	343800	Water Turn On/Off Charges	571	-110		30					
401	353100	Utility/Meter Fines		1,320		170	3,525	4,000	4,000		
401	361100	Interest Earnings	1,304	486	371	7,905	8,792	7,510	10,000		
401	369400	Insurance Refund					7,514	7,514	0		
401	369900	Miscellaneous Revenue	11,953	5,105	10,172	9,362	9,074	12,000	262,000		
401	389700	Capital Contributions From Other Public Source			12,191						
401	389900	Use Of Fund Balance						651,600	0		
		TOTAL	1,080,399	1,469,150	1,306,771	1,630,741	1,165,040	6,999,360	2,473,402	35.34%	
Police Pension Fund			Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prod. FY25		
651	312520	State Pension Contribution		20,439	16,798	21,819		21,819	21,819		
651	361300	Investment Earnings		373,406	-315,551	178,672	303,894				
651	368100	Employee Contribution		17,714	20,722	26,315	13,351	28,539	28,539		
651	368200	Employer Contribution		95,657	101,709	101,050		148,065	148,065		
		TOTAL		507,216	-176,322	327,856	317,245	198,423	198,423	100.00%	
TOTAL ALL FUNDS			Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prod. FY25	46.79%	
			3,592,285	4,993,163	3,944,901	6,259,353	4,330,154	13,461,131	6,298,635		