



MAYOR AND COUNCIL OF THE TOWN OF WINDERMERE

Mayor Andy Williams

Council Members

CT Allen

Mandy David

Tony Davit

Brandi Haines

Tom Stroup

Agenda

Agenda

September 16, 2026

6:00 PM

****FINAL BUDGET HEARING****

FISCAL YEAR 2026-2027

WINDERMERE TOWN HALL

520 MAIN STREET - WINDERMERE, FL 34786

JOIN ZOOM MEETING: [HTTPS://WWW.ZOOM.COM/](https://www.zoom.com/)

MEETING ID: 863 417 2453 | PASSCODE: TOW2024

ONE TAP MOBILE: +1(305)224-1968, 8634172453# US

PLEASE TURN OFF ALL CELL PHONES

PLEASE NOTE: IN ACCORDANCE WITH F.S. 286.26: Person with disabilities needing assistance to participate in any such proceedings should contact the Office of the Clerk at least 48 hours beforehand at (407) 876-2563.

Pursuant to Resolution No. 2005-12 adopted on December 13, 2005, the following Civility Code shall govern all proceedings before the Town of Windermere Town Council:

1. All electronic devices, including cell phones, shall be either turned off or otherwise silenced.
2. Prolonged conversation shall be conducted outside Council meeting hall.
3. Whistling, heckling, gesturing, loud conversations, or other disruptive behavior is prohibited.
4. Only those individuals who have signed the speaker list and/or who have been recognized by the Mayor (or Chair) may address comments to the Council.
5. Comments at public hearings shall be limited to the subject being considered by the Council
6. Comments at Open Forums shall be directed to Town issues.
7. All public comments shall avoid personal attacks and abusive language
8. No person attending a Town Council meeting is to harass, annoy, or otherwise disturb any other person in the room.

Any member of the public whose behavior is disruptive and violates the Town of Windermere Civility Code is subject to removal from the Town Council meeting by an officer and such other actions as may be appropriate. PLEASE NOTE: IN ACCORDANCE WITH F.S. 286.0105: Any person who desires to appeal any decision at this meeting will need a record of this proceeding. For this, such person may need to ensure that a verbatim record of such proceedings is made, which includes the testimony and evidence upon which the appeal is to be based.

AGENDA

- **THE MEETING IS CALLED TO ORDER BY THE MAYOR**
- **FLAG SALUTE**

1. OPEN FORUM / PUBLIC COMMENT (3-Minute Limit)

2. SPECIAL PRESENTATION / PROCLAMATIONS / AWARDS

a. Fiscal Year 2026/2027 Budget Approval (Attachments - Staff Recommends Approval)

i. Announce that the FY 2026/2027 operating millage is 3.7425 mills, which is higher than the rolled-back rate of 3.5893 mills by 4.27%

ii. Motion & Vote: Resolution #2026-07 Adopting Millage Rate of 3.7425

A RESOLUTION OF THE TOWN OF WINDERMERE OF ORANGE COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR FISCAL YEAR 2026/2027; PROVIDING FOR AN EFFECTIVE DATE.

iii. Motion & Vote: Resolution #2026-08 Adopting a Total Budget of \$12,464,394.17.

**A RESOLUTION OF THE TOWN OF WINDERMERE OF ORANGE COUNTY,
FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2026/2027;
PROVIDING FOR AN EFFECTIVE DATE.**

3. ADJOURN



**Resolution 2026-07
of the
Town Council
for the
Town of Windermere, Florida**

**A RESOLUTION OF THE TOWN OF WINDERMERE OF ORANGE COUNTY, FLORIDA,
ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR FISCAL YEAR 2026/2027;
PROVIDING FOR AN EFFECTIVE DATE.**

Whereas, the Town of Windermere of Orange County, Florida, on September 16, 2024, adopted the Fiscal Year 2026/2027 Final Millage Rate following a public hearing as required by Florida Statute 200.065.

Whereas, the Town of Windermere of Orange County, Florida, held a public hearing as required by Florida Statute 200.065 and

Whereas, the gross taxable value for operating purposes not exempt from taxation within Orange County has been certified by the County Property Appraiser to the Town of Windermere as \$12,464,394.17.

Now Therefore, Be It Resolved by the Town Council of the Town of Windermere, Florida of Orange County, Florida that:

1. The FY 2026/2027 operating millage is 3.7425 mills, which is higher than the rolled –back rate of 3.5893 mills by 4.27%.
2. This resolution will take effect immediately upon its adoption.

Duly adopted at a public hearing this 16th Day of September, 2026.

Time adopted _____ **PM.**

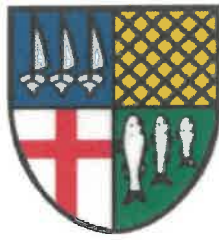
TOWN OF WINDERMERE, FLORIDA

By: Town Council

Attest:

By: _____
Loren “Andy” Williams, Mayor

Dorothy Burkhalter, MMC, FCRM
Town Clerk



**Resolution 2026-08
of the
Town Council
for the
Town of Windermere, Florida**

A RESOLUTION OF THE TOWN OF WINDERMERE OF ORANGE COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2026/2027; PROVIDING FOR AN EFFECTIVE DATE.

Whereas, the Town of Windermere of Orange County, Florida, on September 16, 2026, held a public hearing as required by Florida Statute 200.065; and

Whereas, the Town of Windermere of Orange County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2026/2027 in the amount of \$12,464,394.17.

Now Therefore, Be It Resolved by the Town Council of the Town of Windermere, Florida of Orange County, Florida that:

1. The Fiscal Year 2026/2027 final Budget be adopted.
2. This resolution will take effect on October 1, 2026, upon its adoption.

Duly adopted at a public hearing this 16th Day of September 2026.

Time adopted _____ PM.

TOWN OF WINDERMERE, FLORIDA

By: Town Council

Attest:

By: _____
Loren "Andy" Williams, Mayor

Dorothy Burkhalter, MMC, FCRM
Town Clerk

NOTICE OF PROPOSED TAX INCREASE

Town of Windermere
614 Main Street
Windermere, Florida 34786

RE: FY 2026-2027 **Notice of Tax Increase and Budget Summary Ad** to be published in the Orlando Sentinel, **Monday, September 14, 2026.**

The Town of Windermere is required by law to advertise in a newspaper of general paid circulation and in the county or if it is geographically limited, insert a notice of its intent to adopt a millage rate and budget.

The enclosed advertisements are to appear in your newspaper **exactly**, following the enclosed instructions.

Notice of Proposed Tax Increase Ad:

1. **Size requirement – A full ¼ page of the newspaper.**
2. **Headline shall be in a type no smaller than 18 POINT.**
3. **Must be ADJACENT to the Budget Summary Ad.**
4. **Must not be published in the legal or classified section.**

Budget Summary Ad:

1. **There is no size requirement for this ad.**
2. **Must appear ADJACENT to the Notice of Proposed Tax Increase Ad.**
3. **Must not be published in the legal or classified section.**

Both ads will run for 1 day only on **September 14th, 2026.**

Please email a proof for my review to tvegel@town.windermere.fl.us.

Please contact me at 407-876-2563, ext. 5322 for questions.

Thank you,

Tara Vegel, Finance Director

Rose Williams

Signature of Display Advertising Manager

9/10/26

Date:

NOTICE OF PROPOSED TAX INCREASE

The Town of Windermere has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

- A. Initially proposed tax levy..... \$4,603,939
- B. Less tax reductions due to
Value Adjustment Board and
other assessments changes\$(10,444)
- C. Actual property tax levy\$4,614,383

This year's proposed tax levy \$4,852,205

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

Wednesday, September 16, 2026
6:00 pm at
Town Hall
520 Main Street
Windermere, Florida 34786

This hearing may also be attended via Zoom Meeting by following the instructions at the following link:

Join Zoom Meeting

Invite Link

<https://us06web.zoom.us/j/8634172453?pwd=mqiWv5K4GL2NXORMbYEgjCXsPXRwBK.1&omn=84606328492>

Meeting ID: 863 417 2453

Passcode: TOW2024

One tap mobile: +1(305)224-1968, 8634172453# US

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

BUDGET SUMMARY
TOWN OF WINDERMERE - FISCAL YEAR 2026-2027
THE PROPOSED OPERATING BUDGET EXPENDITURES
OF THE TOWN OF WINDERMERE
ARE 27.8 % LESS THAN LAST YEARS TOTAL
OPERATING EXPENDITURES

General fund

3.7425

ESTIMATED REVENUES	GENERAL FUND	STORMWATER ASSESSMENT FUND	TOTAL ALL FUNDS
Taxes: Millage Per \$1,000			
Ad Valorem Taxes 3.7425	4,609,594.75		4,609,594.75
Sales and Use Taxes	1,135,000.00		1,135,000.00
Special Assessment	-	376,525.18	376,525.18
Charges for Service	530,920.18		530,920.18
Intergovernmental Revenue	948,380.00		948,380.00
Taxes & Permits	161,500.00		161,500.00
Fines & Forfeitures	15,000.00		15,000.00
Franchise Fees	378,000.00		378,000.00
Contribution/Donation	500.00		500.00
Assessments	1,175,486.21	-	1,175,486.21
Committee Revenue	128,000.00		128,000.00
Other Revenue	3,005,487.85		3,005,487.85
TOTAL REVENUE SOURCES	\$ 12,087,868.99	\$ 376,525.18	\$ 12,464,394.17
Transfers In General Fund - Fund Balance	\$ -		-
Fund Balances/Reserves/Net	\$ -	-	-
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 12,087,868.99	\$ 376,525.18	\$ 12,464,394.17
EXPENDITURES			
Legislation	67,574.00		67,574.00
Financial & Administration	1,966,524.65		1,966,524.65
Solid Waste	516,506.98		516,506.98
Police	2,132,055.79		2,132,055.79
Fire Protection	1,100,000.00		1,100,000.00
Public Works	4,026,802.63		4,026,802.63
Debt Service	327,000.00		327,000.00
Recreation/Culture	144,500.00		144,500.00
Physical Environment	362,000.00	376,525.18	738,525.18
Contingency/Reserves	1,444,904.94	-	1,444,904.94
TOTAL EXPENDITURES	\$ 12,087,868.99	\$ 376,525.18	\$ 12,464,394.17
Transfers Out	\$ -	-	-
Fund Balances/Reserves/Net	\$ -	-	-
TOTAL APPROPRIATED EXPENDITURES			
TRANSFERS, RESERVES & BALANCES	\$ 12,087,868.99	\$ 376,525.18	\$ 12,464,394.17

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.



CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2026	County : Orange
Principal Authority : Town of Windermere	Taxing Authority : Town of Windermere - Operating

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	1,263,371,329	(1)
2.	Current year taxable value of personal property for operating purposes	\$	33,143,072	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	0	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	1,296,514,401	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	10,937,253	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	1,285,577,148	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	1,232,968,161	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☐ YES ☒ NO	Number 0	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	☐ YES ☒ NO	Number 0	(9)
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser: Electronically Certified by Property Appraiser		Date : 6/30/2026 11:24:19 AM	

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.				
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>		3.7425 per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	4,614,383	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	-0-	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	4,614,383	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	-0-	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	1,285,577,148	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		3.5893 per \$1000	(16)
17.	Current year proposed operating millage rate		3.7425 per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	4,852,205	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☐ County	☐ Independent Special District	(19)
		☒ Municipality	☐ Water Management District	
20.	Applicable taxing authority (check one)	☒ Principal Authority	☐ Dependent Special District	(20)
		☐ MSTU	☐ Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	☐ Yes	☒ No	(21)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE - SIGN AND SUBMIT	
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$	4,614,383	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		3.5893 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	4,653,579	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$	4,852,205	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		3.7425 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		4.27 %	(27)
First public budget hearing		Date : 9/3/2026	Time : 6:00 PM EST	Place : 520 Main Street Windermere 34786
SIGN HERE	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :			Date :
	Electronically Certified by Principal Taxing Authority			7/16/2026 2:39:12 PM
	Title :		Contact Name and Contact Title :	
	Robert Smith - Town Manager		Tara Vegel - Finance Director	
	Mailing Address : 614 Main Street,		Physical Address : 614 Main Street, Windermere Florida 34786	
City, State, Zip : Windermere Florida 34786		Phone Number : (407) 876-2563, ext. 5326	Fax Number :	

Instructions on page 3

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

DR-420
R. 5/12
Page 3

"Principal Authority" is a county, municipality, or independent special district (including water management districts).

"Taxing Authority" is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. "Dependent special district" (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

"Independent special district" (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

"Non-voted millage" is any millage not defined as a "voted millage" in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.



MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE
For municipal governments, counties, and special districts

DR-420MM-P
R. 06/26
Rule 12D-16.002
F.A.C.
Effective 06/26
Page 1 of 3
Provisional

Year: 2026		County: Orange	
Principal Authority Name: Town of Windermere		Taxing Authority Name: Town of Windermere - Operating	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	☐ Yes	☒ No (1)
IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	3.5893	per \$1,000 (2)
Calculate maximum millage levy			
3.	Majority vote maximum millage rate allowed <i>(Enter rolled-back rate from line 2)</i>	3.5893	per \$1,000 (3)
4.	Two-thirds vote maximum millage rate allowed <i>(Multiply Line 3 by 1.10)</i>	3.9482	per \$1,000 (4)
5.	Current year proposed millage rate (See page 3 for Instructions)	3.7425	per \$1,000 (5)
6.	Minimum vote required to levy proposed millage: (Check one)		(6)
☐	a. Majority vote of the governing body: Check here if Line 5 is less than or equal to Line 3. The maximum millage rate is equal to the rolled-back rate. <i>Enter Line 3 on Line 7.</i>		
☒	b. Two-thirds vote of governing body: Check here if Line 5 is less than or equal to Line 4, but greater than Line 3. The maximum millage rate is equal to proposed rate. <i>Enter Line 5 on Line 7.</i>		
☐	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 5 is greater than Line 4. The maximum millage rate is equal to the proposed rate. <i>Enter Line 5 on Line 7.</i>		
☐	d. Referendum: The maximum millage rate is equal to the proposed rate. <i>Enter Line 5 on Line 7.</i>		
7.	The selection on Line 6 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 6)</i>	3.7425	per \$1,000 (7)
8.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 1,296,514,401	(8)
9.	Current year proposed taxes <i>(Line 5 multiplied by Line 8, divided by 1,000)</i>	\$ 4,852,205	(9)
10.	Total taxes levied at the maximum millage rate <i>(Line 7 multiplied by Line 8, divided by 1,000)</i>	\$ 4,852,205	(10)
DEPENDENT SPECIAL DISTRICTS AND MUNICIPAL SERVICE TAXING UNITS (MSTUs)		STOP HERE. SIGN AND SUBMIT.	
11.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 9 from each district's Form DR-420MM-P)</i>	\$ 0	(11)
12.	Total current year proposed taxes <i>(Line 9 plus Line 11)</i>	\$ 4,852,205	(12)
Total Maximum Taxes			
13.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 10 from each district's Form DR-420MM-P)</i>	\$ 0	(13)
14.	Total taxes at maximum millage rate <i>(Line 10 plus line 13)</i>	\$ 4,852,205	(14)
Total Maximum Versus Total Taxes Levied			
15.	Are total current year proposed taxes on Line 12 equal to or less than total taxes at the maximum millage rate on Line 14? (Check one)	☒ YES ☐ NO	(15)

Continued on page 2

S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Town of Windermere - Operating				
	Signature of Chief Administrative Officer : Electronically Certified by Principal Taxing Authority			Date : 7/16/2026 2:39:12 PM	
	Title: Robert Smith - Town Manager		Contact Name and Contact Title: Tara Vogel - Finance Director		
	Mailing Address: 614 Main Street,		Physical Address: 614 Main Street, Windermere Florida 34786		
City, State, Zip: Windermere Florida 34786		Phone Number: (407) 876-2563, ext. 5326		Fax Number:	

Complete, certify and submit this Form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with a completed Form DR-420, Certification of Taxable Value.

Submit the forms electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at <https://eportal.oasys.floridarevenue.com/>.

All TRIM forms for taxing authorities are available at:
floridarevenue.com/property/forms

MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE INSTRUCTIONS

DR-420MM-P
R. 06/26
Page 3 of 3
Provisional

General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form provides for the calculation of the maximum tax levy for the current year allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

Form DR-420MM-P shows the preliminary maximum millages and taxes levied based on the proposed adoption vote. Each taxing authority must complete, sign, and submit this DR-420MM-P and DR-420, *Certification of Taxable Value* to the property appraiser.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority must file Form DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*, with Form DR-487, *Certification of Compliance*, with the Department of Revenue.

Line Instructions

Lines 3 and 4

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 5

Rate cannot exceed the statutory rate of the principal taxing authority.

Line 6

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 7

Enter the millage rate indicated by the box checked in Line 6. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the rolled-back rate. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 7, rather than the maximum rate, so that the comparisons on Lines 11 through 15 are accurate.

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available at floridarevenue.com/property/forms.

Form

DR-420
DR-420MM
DR-487

Form Title

Certification of Taxable Value
Maximum Millage Levy
Calculation - Final Disclosure
Certification of Compliance

<u>REVENUES</u>	<u>Amount</u>
General Fund Revenues - Operating	
Property Tax @ 3.7425 mills @ 95%	\$ 4,609,594.75
Willows Street Lighting MSTU	\$ 17,861.76
Fire Rescue Fee Assessment	\$ 1,157,624.45
Park/Tennis Pass	\$ 12,000.00
Solid Waste	\$ 518,920.18
Historical Preservation Board Committee	\$ 10,000.00
Tree Board Committee	\$ 13,000.00
Parks & Recreation Committee	\$ 100,000.00
Garden Club Donation	\$ 500.00
Fines/Bonds	\$ 15,000.00
Franchise - Duke Energy	\$ 350,000.00
Franchise Lk. Apopka Gas	\$ 28,000.00
Local Option Gas Tax	\$ 97,000.00
Revenue Sharing	\$ 160,000.00
1/2 Cent Sales Tax	\$ 595,000.00
Alcohol Bev	\$ 5,000.00
MH Licensing	\$ 130.00
OCPS	\$ 91,250.00
Zoning/Plans Review	\$ 18,000.00
Surcharges	\$ 6,500.00
State Grant - Police JAG	\$ 10,000.00
Police Service	\$ 5,500.00
Police Off Duty	\$ 50,000.00
Police Ed Fund	\$ 900.00
PW Off Duty	\$ 3,000.00
Tree Mitigation Fund	\$ 5,000.00
Miscellaneous	\$ 25,000.00
Newsletter Ads	\$ 2,000.00
Admin & PD Off Duty Fee	\$ 5,000.00
PGIT Grant	\$ 5,000.00
Interest	\$ 60,000.00
Rent	\$ 30,000.00
Round About	\$ 1,194,477.00
Ward Trail/ Ped Bridge	\$ 1,489,329.12

Stormwater Transfer (HMGP Projects)	\$ 80,781.73
Auction/Surplus	\$ 5,000.00
Utility Tax Duke Energy	\$ 455,000.00
Utility Tax Water	\$ 40,000.00
Utility Tax Lk Apopka Gas	\$ 40,000.00
Communication Services Tax	\$ 600,000.00
Local Business Tax	\$ 8,500.00
Building Permits	\$ 150,000.00
ROW	\$ 3,000.00
Bullet Proof Vest	\$ 10,000.00
Holiday Social	\$ 5,000.00

TOTAL ALL REVENUE SOURCES	\$ 12,087,868.99
Transfers In General Fund - Fund Balance	\$ -
TOTAL REVENUES/TRANSFERS/BALANCES	\$ 12,087,868.99

Stormwater Fund Revenues	
Stormwater Fee Assessments	\$ 376,525.18
Total Stormwater Fund	\$ 376,525.18

Total Revenues	\$ 12,464,394.17
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EXPENDITURES

General Fund Expenditures - Operating

Legislative

Travel & Per Diem	\$ 2,000.00
Miscellaneous Expense & Other Current	\$ 500.00
Office Supplies	\$ 200.00
Subscription/Dues/Training	
Florida League of Cities - Leg Conference	\$ 428.00
Florida League of Mayors Conference	\$ 350.00
Florida League of Cities Annual Conference	\$ 400.00
West Orange Chamber	\$ 275.00
West Orange Times	\$ 25.00
Tri County League of Cities Dues	\$ 700.00

Florida League of Cities Dues	\$	546.00
Chamber Events	\$	2,500.00
Metro Plan	\$	250.00
Luncheons		
West Orange Chamber	\$	250.00
Mayor/Managers	\$	400.00
Special Events	\$	-
Pancake Breakfast	\$	3,000.00
Holiday Social	\$	15,000.00
9/11 Appreciation Day	\$	250.00
Armed Forces Day	\$	2,000.00
Lobbyist	\$	38,500.00
Total Legislative	\$	67,574.00
 Administrative		
Salaries	\$	305,253.54
Overtime	\$	1,500.00
FICA Expenses	\$	18,925.72
FICA Medicare	\$	4,426.18
Retirement	\$	29,925.35
Health Insurance		
Health Care	\$	35,597.28
GAP Insurance	\$	1,515.00
Dental Care	\$	1,095.96
Vision Care	\$	211.80
Life/AD&D	\$	294.00
Legal Fees	\$	325,000.00
Postage/Transport Fees	\$	300.00
Communication Services		
iVenture Communication Services	\$	133,088.00
Chatter Buzz - Web Site Hosting	\$	10,000.00
App River Software GLOBAL RELAY	\$	11,000.00
CJIS	\$	33,093.00
Municipal CMS	\$	19,200.00
Konica Minolta - Square 9	\$	3,850.00
Spectrum News	\$	8,000.00
Public Records	\$	3,998.00

Plaques/Awards	\$	500.00
Misc Expense & Other Current	\$	4,000.00
Office Supplies	\$	2,250.00
Subscriptions/Dues/Training		
Dues	\$	2,000.00
Seminars	\$	2,000.00
Newsletter Mailout	\$	18,000.00
First Aid	\$	750.00
Total Administration	\$	975,773.83

Clerk

Salaries	\$	103,600.00
FICA Expenses	\$	6,423.20
FICA Medicare	\$	1,502.20
Retirement	\$	10,360.00
Insurance		
Health Care	\$	11,865.76
GAP	\$	505.00
Dental Care	\$	365.32
Vision Care	\$	70.60
Life & AD&D	\$	98.00
Travel and Per Diem	\$	250.00
Professional Services		
Encryption	\$	3,000.00
Municode	\$	3,000.00
Public Records Destruction	\$	1,000.00
Postage/Transport Fees	\$	100.00
Misc. Expense & Other Current	\$	400.00
Office Supplies	\$	500.00
Advertising	\$	4,250.00
Elections	\$	4,500.00
Subscriptions/Dues/Training		
IIMC	\$	195.00
FRMA	\$	135.00
FACC	\$	75.00
Conference/Training	\$	2,250.00

CRM & Exam	\$	855.00
Capital Expenditures		
Total Clerk	\$	155,300.08

GENERAL FUND EXPENDITURES - OPERATING

Financial

Salaries	\$	152,626.57
FICA Expenses	\$	9,462.85
FICA Medicare	\$	2,213.09
Retirement	\$	15,262.66
Insurance		
Health Care	\$	23,731.52
Gap Insurance	\$	1,010.00
Dental Care	\$	730.64
Vision Care	\$	141.20
Life/AD&D	\$	196.00
Travel and Per Diem	\$	500.00
Professional Services - Auditors Fee	\$	25,000.00
Other Contractual Services		
Accufund Software Contract	\$	3,000.00
Employee Assistance Program	\$	3,500.00
Waypoints Support Contract	\$	4,000.00
ADP Payroll Processing & Accufund	\$	12,400.00
Fire Restricted Fee	\$	57,624.45
Postage/Transport Fees	\$	1,000.00
Utilities		
Spectrum	\$	32,000.00
Spectrum Phone Service	\$	16,000.00
Orange County Utilities	\$	3,000.00
Duke Energy	\$	118,000.00
Willows MSTU	\$	17,861.76
Lake Apopka Natural Gas	\$	4,800.00
Rental & Leasing		
Copy Machine	\$	6,000.00
Credit Card Swipe Lease	\$	12,000.00
Postage Lease	\$	750.00

General Insurance	\$ 240,000.00
Misc. Expenses & Other Current	\$ 100.00
Office Supplies	\$ 2,000.00
Operating Supplies	\$ 1,100.00
Subscriptions/Dues/Training	
FGFOA Dues	\$ 220.00
Central Florida FGFOA	\$ 20.00
Tuition Reimbursement	\$ 3,000.00
Finance Director Training	\$ 2,700.00
Finance Clerk II & HR Training	\$ 2,000.00
Solid Waste	\$ 516,506.98
HR Related Expenses	
TOW Loan and Interest	\$ 60,000.00
Retirement Admin Fee (bates and Co)	\$ 1,500.00
Total Finance	\$ 1,351,957.72
 Development Services	
Prof Services - Planning & Zoning	\$ 70,000.00
Prof Services - Plan & Zoning - Admin	\$ 130,000.00
Bldg Inspection Fees	\$ 120,000.00
Total Development Services	\$ 320,000.00
 Public Works	
Debt Service - New Town Facilities	\$ 327,000.00
Salaries	\$ 348,636.09
Overtime	\$ 2,000.00
FICA Expenses	\$ 21,615.44
FICA Med	\$ 5,055.22
Retirement	\$ 34,863.61
Insurance	
Health Care	\$ 71,194.56
GAP Insurance	\$ 3,030.00
Dental Care	\$ 2,191.92
Vision Care	\$ 423.60
Life/AD&D	\$ 588.00
Professional Services	
General Engineering Services	\$ 110,000.00

Lawn & Maintenance	\$	85,000.00
Janitorial Services	\$	30,000.00
Pest Control	\$	14,000.00
Lakefront Maint	\$	40,000.00
Project Manager	\$	50,000.00
Postage	\$	150.00
Misc Facilities/Buildings Repair & Maint		
AC check	\$	7,000.00
Fire Extinguisher Check	\$	4,000.00
Misc Facility Repair & Maintenance	\$	40,000.00
Repair & Maintenance		
Misc Parts	\$	2,000.00
Misc Vehicles Repairs	\$	4,000.00
Sidewalk/Bike Path	\$	20,000.00
Equipment Maintenance	\$	6,000.00
Sprinkler Repair	\$	1,500.00
Misc Expense and Other Current	\$	3,000.00
Office Supplies	\$	1,000.00
Uniforms	\$	4,000.00
Streets & Road Repairs		
Subscription Dues & Training	\$	3,800.00
Operating Supplies		
Gas	\$	9,500.00
Oil Change	\$	500.00
Shell/Sand/Rock	\$	10,000.00
Vehicle Batteries	\$	250.00
Vehicle Tires	\$	750.00
Misc Shop Expenses	\$	3,500.00
Street & Road Sodding	\$	250.00
Tree Removal	\$	40,000.00
Signs & Banners	\$	5,000.00
Storage Units	\$	4,250.00
Medical Supplies	\$	3,300.00
Capital Equipment - Rental & Leasing		
2016 Motorgrader 50%	\$	8,746.00
Small DT (Dump Truck)	\$	6,538.00
2024 Truck 14	\$	11,260.00

2024 Truck 15	\$ 11,260.00
2025 New Truck	\$ 12,844.07
Capital Improvement Projects	
Capital Enhancement - Town Hall Bathrooms	\$ 300,000.00
Capital Improvement - Multi Modal	\$ 1,194,477.00
Ped Bridge Ward Trail	\$ 1,489,329.12
Total Public Works	\$ 4,353,802.63

Parks & Recreation	
Playground Mulch	\$ 22,500.00
Tree Canopy	\$ 20,000.00
Split Rail Fence	\$ 1,000.00
Misc Park Repairs	\$ 2,500.00
Total Parks & Recreation	\$ 46,000.00
Total Public Works & Parks & Recreation	\$ 4,399,802.63

Police	
Salaries	\$ 1,181,136.17
Shift Differential	\$ 13,250.00
Staff Matrix Change	\$ 3,000.00
Reserves Salaries	\$ 8,000.00
Police Off Duty	\$ 50,000.00
Overtime	\$ 22,500.00
Incentive Pay	\$ 13,250.00
FICA Expenses	\$ 73,230.44
FICA Med	\$ 17,126.47
Retirement	\$ 209,069.71
Insurance	
Health Care	\$ 177,986.40
GAP Insurance	\$ 7,575.00
Dental Care	\$ 5,479.80
Vision Care	\$ 1,059.00
Life/AD&D	\$ 1,862.00
Professional Services	
Psychologicals	\$ 1,000.00
Physical Exams	\$ 1,000.00

Polygraph	\$ 600.00
Postage/Transport Fees	\$ 300.00
Fire Service Assessment Fee	\$ 1,100,000.00
Repair & Maintenance	
Tires	\$ 4,000.00
Radar Certification	\$ 3,250.00
Misc Vehicle Repairs	\$ 15,000.00
Copier Maintenance	\$ 2,000.00
Communication Services	
Dispatch Fee	\$ 71,307.00
Survey Monkey	\$ 400.00
Power DMS	\$ 6,500.00
FingerPrinting	\$ 3,000.00
Evidence.com	\$ 18,000.00
Smart Cop	\$ 7,043.40
Miscellaneous Expense & Other Current	\$ 8,000.00
Office Supplies	\$ 4,500.00
Travel and Per Diem	\$ 1,000.00
Honor Guard Uniforms	\$ 1,000.00
Operating Supplies	
Gas	\$ 45,000.00
Oil Changes	\$ 1,150.00
Batteries	\$ 1,000.00
Emergency Equipment	\$ 1,000.00
Bullet Proof Vests	\$ 10,000.00
Uniform	\$ 17,000.00
Ammo/Guns	\$ 9,000.00
Verizon AirCards	\$ 24,000.00
Medical Supplies	\$ 4,400.00
Subscriptions/Dues	\$ 6,500.00
Training	\$ 16,000.00
Accreditation Materials	\$ 5,000.00
Capital Equipment - Rental & Leasing	
2024 Vehicle #50	\$ 6,946.13
2024 Vehicle #51	\$ 6,946.13
2025 Vehicle	\$ 12,844.07
2025 Vehicle	\$ 12,844.07

Capital Equipment - Other	
Radios	\$ 20,000.00
Total Police Department	\$ 3,232,055.79
Code Enforcement	
Special Magistrate	\$ 2,000.00
Compliance Actions	\$ 5,000.00
Misc	\$ 500.00
Postage	\$ 500.00
Total Code Enforcement	\$ 8,000.00
Total	\$ 10,510,464.05
Committees	
Long Range Planning	\$ -
Total Long Range Planning	\$ -
Parks & Recreation	
Parks & Rec Committee Events & Expenditures	\$ 100,000.00
Total Parks & Recreation Committee	\$ 100,000.00
Tree Board	
Tree Board Committee Events & Expenditures	\$ 13,000.00
Total Tree Board	\$ 13,000.00
Historical Preservation	
Historical Preservation Committee Events & Expenditures	\$ 10,000.00
Total Historical Preservation	\$ 10,000.00
Elders	
Elders Committee Events & Expenditures	\$ 8,000.00
Total Elders	\$ 8,000.00
WAYS Committee	
WAYS Committee Events & Expenditures	\$ 1,500.00
Total WAYS Committee	\$ 1,500.00

Total Committee	\$ 132,500.00
Contingency/Reserves	\$ 1,444,904.94
Total General Fund Expenditures	\$ 12,087,868.99
Stormwater Fund Expenditures	
Expenditures	
Salaries	\$ 44,630.48
Overtime	\$ 500.00
FICA	\$ 2,767.09
FICA Medicare	\$ 647.14
Retirement	\$ 4,463.05
Workers Comp	\$ 4,347.01
Health Insurance	\$ 11,865.76
GAP Insurance	\$ 505.00
Dental Care	\$ 365.32
Vision	\$ 70.60
Life/AD&D	\$ 98.00
Professional Services	
Sweeping	\$ 7,500.00
NPDES Compliance	\$ 12,500.00
Lapin Services	\$ 70,000.00
General Engineering Services	\$ 70,000.00
Swale Maintenance	\$ 30,000.00
Aquastem	\$ 20,000.00
Operating Supplies	\$ 200.00
Carry Forward to general Fund	\$ 80,781.73
Capital Equipment - Rental Leasing	
Motor Grader	\$ 8,746.00
Dump Truck	\$ 6,538.00
Total	\$ 376,525.18
Total Expenditures Fund 01 & Fund 04	\$ 12,464,394.17

SUMMARY

Revenues	\$ 12,464,394.17
Expenditures	\$ 12,464,394.17
Difference	\$ -