



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

July 28, 2026

6:00 PM

****AMENDED AGENDA****

BUDGET SESSION

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**
- **INVOCATION**

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

2. SPECIAL PRESENTATION / PROCLAMATIONS / AWARDS

a. Fiscal Year 26/27 Budget Presentation (Attachments - Town Manager to Present)

b. Action Items

i. Motion to Tentatively Adopt Proposed Millage Rate of 3.7425 mills per thousand.

ii. Motion to Consent to Balanced Proposed Budget

Revenues: \$12,464,393.17

Expenditures: \$12,464,393.17

iii. Motion to Set Date, Time, and Place of Budget Hearings 2

**August 3, 2026: 6pm Budget Session #2 (If needed) Town Hall 520 main St.
Windermere, FI 34786**

**September 3, 2026: 6pm Tentative Budget Hearing Town Hall 520 main St.
Windermere, FI 34786**

**September 16, 2026: 6pm Final Budget Hearing Town Hall 520 main St. Windermere,
FI 34786**

iv. Motion for Assessments

Motion to Approve Solid Waste Assessment: \$518,920.18

Motion to Approve Stormwater Fund Assessment Roll: \$376,525.18

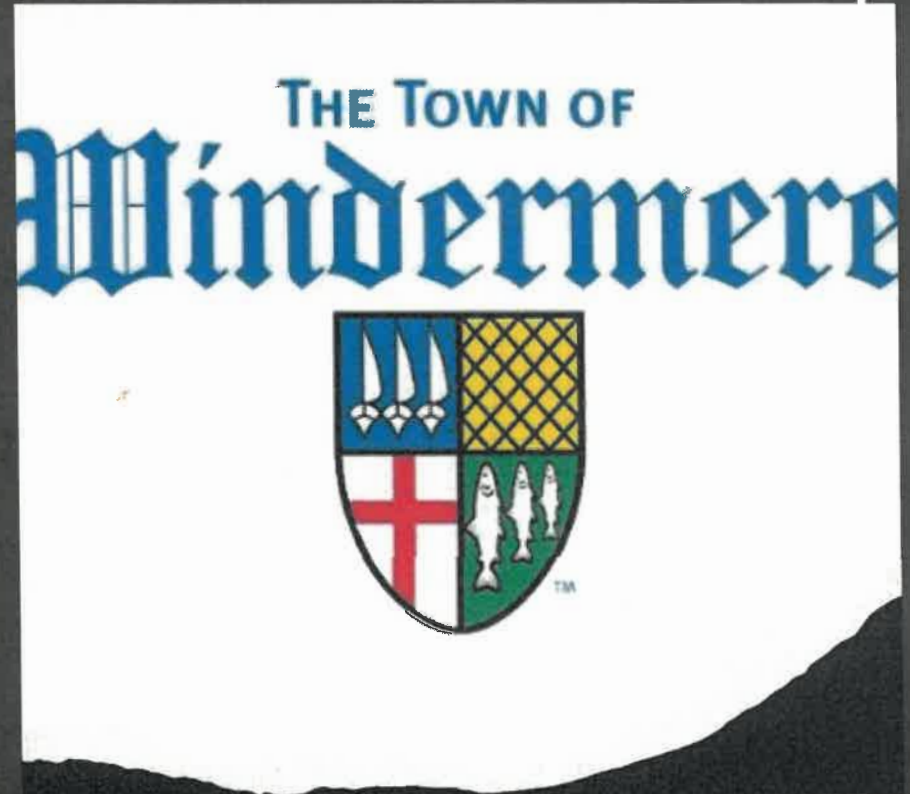
Motion to Approve Fire Assessment: \$1,157,624.45

Willows Street Light Assessment: \$17,861.76

3. ADJOURN

FY 26/27 Draft Budget

Presented to Town Council on
July 28, 2026





Purpose & Intent



Mission

Preserve the high level of service and quality of life that Town residents and customers expect while ensuring the Town's long-term financial sustainability and fiscal responsibility.

How Do We Get There?

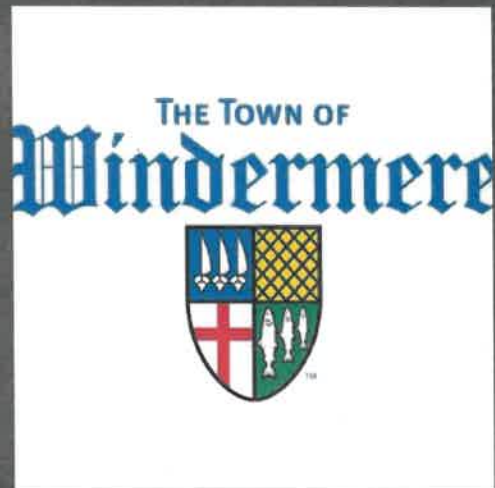
- **Use Conservative Revenue Estimates** to build realistic, sustainable budgets.
- **Control Spending** by prioritizing essential services and managing costs effectively.
- **Improve Long-Term Planning** through strategic financial forecasting and capital planning.
- **Pursue State and Federal Appropriations** to maximize available funding opportunities.
- **Seek Federal and Other Grant Opportunities** to offset local costs and invest in community priorities.
- **Prepare for Future Legislative Actions and Referendums** by evaluating impacts, educating stakeholders, and planning proactively.

Guiding Principles

- Maintain excellent public services.
- Protect the Town's financial health.
- Invest strategically in infrastructure and community needs.
- Minimize the burden on taxpayers whenever possible.
- Position the Town for future opportunities through sound financial planning.

FY 26/27 Revenues

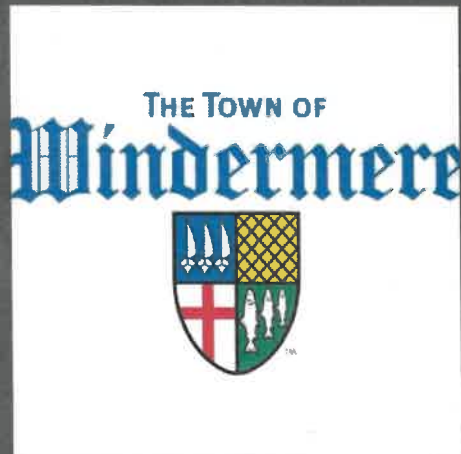
Ad Valorem Tax Rate



Year	Rate	Revenue
08/09	3.228	\$1,676,783
09/10	3.228	\$1,626,192
10/11	3.228	\$1,513,192
11/12	3.7896	\$1,904,059
12/13	3.7896	\$1,922,168
13/14	3.7896	\$1,940,594
14/15	3.7896	\$2,023,388
15/16	3.25	\$1,815,762
16/17	3.25	\$1,902,240
17/18	3.25	\$2,006,829
18/19	3.7425	\$2,433,876
19/20	3.7425	\$2,591,469
20/21	3.7425	\$2,704,312
21/22	3.7425	\$2,827,428
22/23	3.7425	\$3,115,509
23/24	3.7425	\$3,391,806
24/25	3.7425	\$3,662,906
25/26	3.7425	\$4,360,023
26/27	3.7425	\$4,609,594

Ad Valorem Comparison:

Based on FY
25/26 Rates



Taxing Authority	Tax Rate
Orange County	4.4347 (MSTU FIRE 2.8437 MSTU OCSO 1.8043 Garbage Assessment)
Apopka	4.4346 (SW Assessment/Solid Waste Billed)
Belle Isle	4.4018 (SW Assessment/Solid Waste Assessment)
Eatonville	7.2938 (Solid Waste Billed)
Maitland	5.0465 + 0.1960 Debt Service (Solid Waste Billed)
Oakland	6.7
Ocoee	4.95 (Garbage/Fire/SW Assessments)
Orlando	6.650 (SW Assessment/Solid Waste Billed)
Windermere	3.7425 (Garbage/Fire/SW Assessments/Solid Waste Billed)
Winter Garden	4.8565 (Solid Waste Billed)
Winter Park	4.0923 (SW Assessment/Solid Waste Billed)
Edgewood	5.25 (Garbage Assessment)



2026 Estimated Taxable Value

Orange County Property Appraiser Info

OCPA provide us with the 26/27 Taxable
Value Estimate of \$1,296,514,401

This is higher than 25/26 \$1,263,371,329
(\$33,143,072).

FY 26/27 Millage Rates

Allowable Millage Rates

- Maintain Existing

$\$1,296,514,401 / 1,000 \times 3.7425 = \$4,852,205 @ 95\% = \$4,609,594$

- Current Year Rolled Back Rate

$\$1,296,514,401 / 1,000 \times 3.5893 = \$4,653,579 @ 95\% = \$4,420,900$

- Maximum Millage Allowable

$\$1,296,514,401 / 1,000 \times 3.9482 = \$5,118,898 @ 95\% = \$4,862,953$



FY 26/27 Estimated Revenues

With the various factors that may impact the numerous revenue sources for the Town of Windermere, as we always do, we have been very conservative with the estimates.

Staff typically uses the past to predict the future where appropriate. Typically utilizing the last 15 years of numbers and estimating means and escalators while taking out the anomalies.

Department of Revenue estimates do not come out until after the presentation becomes public and will be amended if staff agrees with the calculations.



FY 26/27 Estimated Revenues

- ARPA Funds: All revenues have been committed and expended in FY 2025/2026.
- Federal Appropriation – Safe Routes to School (SRTS): The remaining revenue balance has been allocated to the designated Safe Routes to School project: Ward Trail Phase 1.
- Building Services: Revenue is allocated based on an 80/20 cost-sharing split with PDCS.
- General Fund and Stormwater Revenues: General Fund and Stormwater revenues will be used to provide the required local match for the Hazard Mitigation Grant Program (HMGP) grants and to fund the remaining balance of existing projects.
- Grants: Revenue projections do not include grant funding currently being pursued by the Town, including BCLAC, Healthy West Orange, and additional state and federal grant opportunities.
- State Appropriations: Outstanding balances due from state appropriations are reflected for various projects. However, due to the Town's current cash flow, staff is evaluating projects with existing revenue balances or proposed appropriations to identify potential reductions, deferrals, or other cost-saving measures. (Mid-Year)

FY 26/27 Estimated Revenues



Future Fears:

Florida's proposed Amendment 3 (appearing on the November 3, 2026 ballot as "Save Our Homes from Excessive Property Taxes") would raise homestead exemptions, cut non-homestead assessment caps, and restrict local government spending. It requires 60% voter approval to pass

Key Proposals and Discussions:

Proposed Tax and Exemption Changes:

- Homestead Exemption Boost: Raises the non-school homestead tax exemption from \$50,000 to \$150,000 on January 1, 2027, and to \$250,000 on January 1, 2028 (indexed to inflation starting in 2029).
- New Resident Rule: Requires new Florida residents who buy homes after December 31, 2026, to wait five years before getting the full increased exemption (starting with a \$50,000 exemption).
- Business/Rental Cap: Lowers the maximum annual assessment increase cap for non-homestead properties (like rentals and commercial buildings) from 10% to 5%

FY 26/27 Estimated Revenues



Potential Local Government Impacts:

- Property Tax Revenue Limitations: The proposal includes provisions intended to limit the use of property tax revenues by local governments to core governmental functions, such as public safety, infrastructure, and essential municipal operations.
- Potential Revenue Reductions: If approved, the amendment could substantially reduce future ad valorem tax revenues for municipalities, counties, and other local taxing authorities, potentially affecting funding available for public safety, capital improvements, parks, recreation, and other municipal services.
- Financial Planning: The Town may need to evaluate alternative revenue sources, adjust capital improvement schedules, or identify operational efficiencies to address any long-term revenue impacts.
- Pending Litigation: The proposed amendment is currently the subject of legal challenges regarding the ballot title and summary. The outcome of those proceedings, as well as the results of the November 2026 election, will determine whether the amendment is implemented.

FY 26/27 Estimated Revenues



Staff Recommendation:

- Given the uncertainty surrounding the proposal, staff recommends continued monitoring of the amendment, its fiscal impact analyses, and any related legal decisions. Should the amendment be approved, staff will evaluate its effects on the Town's long-term financial plan and provide recommendations during future budget development cycles.

FY 26/27 Expenditure Highlights



12

- **Fire Service Agreement:** Increased to \$1,100,000 with interlocal including Fire EMS. Assessment offsets cost.
- **Town of Windermere Ward Trail Phase 1 with Pedestrian Bridge:** Complete in FY 26/27
- **West Second Avenue Potable Water, Road and Stormwater Improvements:** Complete in FY 26/27
- **Bessie Basin Stormwater Improvements:** Complete in FY 26/27
- **Butler Basin Stormwater Improvements:** Complete in FY 26/27
- **Windermere Rd/Main St. Intersection Improvements:** Complete in FY 26/27
- **Town Square Restrooms**

FY 26/27 Expenditure Cuts



13

- Proposed Budget Reductions and Deferred Expenditures

- To prepare for anticipated Property Tax Reform, while also accounting for expected reimbursements related to completed State and Federal projects, several budget line items have been reduced or deferred at this time. These items may be revisited and considered for future funding as financial conditions warrant.

Reduction of Town Events:

- The following Town-sponsored events are proposed for elimination or suspension:
 - Food Truck Nights
 - Light Up Windermere
 - Easter Event (The event will continue to be held but will be organized and funded by the Windermere Police Department Foundation.)

FY 26/27 Expenditure Cuts



14

- Capital Improvement & Other Projects

- **Town of Windermere Potable Water Central Phase Project:** Funds have been expended for FY 2025/2026. Any remaining balance from the original appropriation of \$800,000 will be reduced or remain unutilized.
- **North Phase Water Design:** \$618,318.96
- **South Phase Water Design:** \$666,500
- **Parks and Recreation Capital Improvement Program (CIP):** \$25,000
- **Arbor Day Trees:** \$5,000 (Trees may be provided through Duke Energy.)
- **Town Decorations:** \$15,000 (compared to approximately \$35,000 spent last year).
- **Street and Road Repairs:** \$10,000 (historically, these funds are not fully expended).
- **Sidewalk Repair and Construction:** Reduced to \$20,000 (historically budgeted at \$100,000).
- **Signage:** Reduced from \$44,000 to \$5,000, with funding limited to replacement needs only.
- **Information Technology (IT):** Deferring equipment and technology replacements, resulting in a reduction of \$50,000.



Council Actions



1. Motion to Tentatively Adopt Proposed Millage Rate of 3.7425 mills per thousand.

2. Motion to Consent to Balanced Proposed Budget

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3. Motion to Set Date, Time, and Place of Budget Hearings

September 3, 2026: 6pm Tentative Budget Hearing Town Hall 520 Main St. Windermere, FL 34786

September 16, 2026 : 6pm Final Budget Hearing Town Hall 520 Main St. Windermere, FL 34786



Council Actions



4. **Motion to Approve Solid Waste Assessment: \$518,920.18**
5. **Motion to Approve Stormwater Fund Assessment Roll: \$376,525.18**
6. **Motion to Approve Fire Assessment: \$1,157,624.45**
7. **Willows Street Light Assessment: \$17,861.76**



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, Certification of Voted Debt Millage 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 : 7/16/26
	Title :		Contact Name and Contact Title :	
	Mailing Address :		Physical Address :	
	City, State, Zip :		Phone Number :	Fax Number :

Instructions on page 3



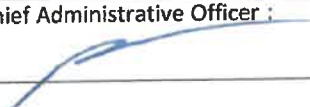
MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

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 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 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 : 			Date : 7/16/26	
	Title:		Contact Name and Contact Title:		
	Mailing Address:		Physical Address:		
City, State, Zip:		Phone Number:		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

REVENUES**Amount****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	\$	-

