THE TOWN OF
Windermere

MAYOR AND COUNCIL OF THE TOWN OF WINDERMERE

Mayor Jim O'Brien
Council Members
Andy Williams
Tony Davit
Mandy David
Tom Stroup
Brandi Haines

Agenda ***Agenda***

September 3, 2025
6:00 PM

TENTATIVE BUDGET HEARING FOR FISCAL YEAR 2025-2026

TOWN HALL
520 MAIN STREET - WINDERMERE, FL 34786

JOIN ZOOM MEETING: HTTPS://ZOOM.US/

MEETING ID: 863 417 2453
PASSCODE: TOW2024

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

PLEASE TURN OFF ALL CELL PHONES AND PAGERS

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 procedings before the Town of Windermere Town Council:

1. All electronic devices, including cell phones and pagers. 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 proceeding is made which includes the

AGENDA

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

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

2. NEW BUSINESS

a. Financial

i. Fiscal Year 25/26 Budget Presentation (Attachments-Town Manager to Present)

b. Council Actions

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

ii. Motion to Consent to Balanced Proposed Budget

1. **Revenues: $17,254,615.13**

2. **Expenditures: $17,254,615.13**

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

1. **September 15, 2025: 6pm Final Budget Hearing Town Hall 520 Main St. Windermere, FL 34786**

iv. Motion for Assessments

1. **Motion to Approve Solid Waste Assessment: $435,402.46**
2. **Motion to Approve Stormwater Fund Assessment Roll: $350,707.88**
3. **Motion to Approve Fire Assessment: $972,976.98**
4. **Willows Street Light Assessment: $18,355.68**

3. ADJOURN

FLORIDA

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

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

Year : 2025	County : Orange
Principal Authority : Town of Windermere	Taxing Authority : 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	3.1708 per $1,000	(2)
3.	Prior year maximum millage rate with a majority vote from 2024 Form DR-420MM, Line 13	3.6897 per $1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	3.7425 per $1,000	(4)

If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.

Adjust rolled-back rate based on prior year majority-vote maximum millage rate

5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	$	(5)
6.	Prior year maximum ad valorem proceeds with majority vote *(Line 3 multiplied by Line 5 divided by 1,000)*	$	(6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	$	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote *(Line 6 minus Line 7)*	$	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	$	(9)
10.	Adjusted current year rolled-back rate *(Line 8 divided by Line 9, multiplied by 1,000)*	per $1,000	(10)

Calculate maximum millage levy

11.	Rolled-back rate to be used for maximum millage levy calculation *(Enter Line 10 if adjusted or else enter Line 2)*	3.1708 per $1,000	(11)
12.	Adjustment for change in per capita Florida personal income *(See Line 12 Instructions)*	1.0451	(12)
13.	Majority vote maximum millage rate allowed *(Line 11 multiplied by Line 12)*	3.3138 per $1,000	(13)
14.	Two-thirds vote maximum millage rate allowed *(Multiply Line 13 by 1.10)*	3.6452 per $1,000	(14)
15.	Current year proposed millage rate	3.7425 per $1,000	(15)
16.	**Minimum vote required to levy proposed millage:** (Check one)		(16)

☐ a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. *Enter Line 13 on Line 17.*

☐ b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to the proposed rate. *Enter Line 15 on Line 17.*

☑ c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. *Enter Line 15 on Line 17.*

☐ d. Referendum: The maximum millage rate is equal to the proposed rate. *Enter Line 15 on Line 17.*

17.	The selection on Line 16 allows a maximum millage rate of *(Enter rate indicated by choice on Line 16).*	3.7425 per $1,000	(17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	$ 1,230,177,308	(18)

Continued on page 2

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Taxing Authority: Town of Windermere - Operating			DR-420MM-P R. 5/12 Page 2
19.	Current year proposed taxes *(Line 15 multiplied by Line 18, divided by 1,000).*	$ 4,603,939	(19)
20.	Total taxes levied at the maximum millage rate *(Line 17 multiplied by Line 18, divided by 1,000).*	$ 4,603,939	(20)
	DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE. SIGN AND SUBMIT.**		
21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. *(The sum of all Lines 19 from each district's Form DR-420MM-P)*	$ 0	(21)
22.	Total current year proposed taxes *(Line 19 plus Line 21).*	$ 4,603,939	(22)
	Total Maximum Taxes		
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage *(The sum of all Lines 20 from each district's Form DR-420MM-P).*	$ 0	(23)
24.	Total taxes at maximum millage rate *(Line 20 plus Line 23).*	$ 4,603,939	(24)
	Total Maximum Versus Total Taxes Levied		
25.	Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	☑ YES ☐ NO	(25)

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: Electronically Certified by Principal Taxing Authority	Date: 7/28/2025 12:10:49 PM	
	Title: Robert Smith - Town Manager	Contact Name and Contact Title: 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:

Complete and submit this form to the Department of Revenue with the completed DR-487, Certification of Compliance, within 30 days of the final hearing.

Instructions on page 3

FLORIDA

CERTIFICATION OF TAXABLE VALUE

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

Year : 2025	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	$ 1,207,559,261			(1)
2.	Current year taxable value of personal property for operating purposes	$ 22,618,047			(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$ 0			(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$ 1,230,177,308			(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.)	$ 14,703,928			(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$ 1,215,473,380			(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$ 1,029,813,203			(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 : 6/27/2025 3:00:00 PM

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 *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*	3.7425 per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$ 3,854,076	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$ -0-	(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$ 3,854,076	(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$ -0-	(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$ 1,215,473,380	(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*	3.1708 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 *(Line 17 multiplied by Line 4, divided by 1,000)*	$ 4,603,939	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☐ County ☑ Municipality	☐ Independent Special District ☐ Water Management District	(19)
20.	Applicable taxing authority (check one)	☑ Principal Authority ☐ MSTU	☐ Dependent Special District ☐ Water Management District Basin	(20)
21.	Is millage levied in more than one county? (check one)	☐ Yes	☑ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **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. *(The sum of Line 13 from all DR-420 forms)*	$ 3,854,076	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	3.1708 per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$ 3,900,646	(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. *(The sum of Line 18 from all DR-420 forms)*	$ 4,603,939	(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	3.7425 per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)*	18.03 %	(27)

First public budget hearing	Date : 9/3/2025	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 : Electronically Certified by Principal Taxing Authority	Date : 7/28/2025 12:10:49 PM
Title : Robert Smith - Town Manager	Contact Name and Contact Title : 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

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REVENUES General Fund Revenues - Operating		Amount
Property Tax @ 3.7425 mills @ 95%	$	4,373,742.00
Code Enforcement - Action/Assessments	$	5,000.00
Willows Street Lighting MSTU	$	18,355.68
Fire Rescue Fee Assessment	$	972,976.98
Sunset Bay Repaving Assessment	$	11,546.69
Park/Tennis Pass	$	12,000.00
Solid Waste	$	435,402.46
Historical Preservation Board Committee	$	30,000.00
Tree Board Committee	$	13,000.00
Parks & Recreation Committee	$	100,000.00
Sponsorships (Lunch etc.)	$	750.00
Garden Club Donation	$	500.00
Fines/Bonds	$	17,500.00
Franchise - Duke Energy	$	319,300.00
Franchise Lk. Apopka Gas	$	21,630.00
Local Option Gas Tax	$	97,000.00
Revenue Sharing	$	170,000.00
1/2 Cent Sales Tax	$	575,000.00
Alcohol Bev	$	1,750.00
MH Licensing	$	130.00
OCPS	$	91,000.00
Zoning/Plans Review	$	20,000.00
Surcharges	$	6,500.00
Federal Appropriations SRC	$	760,000.00
State Grant - Police JAG	$	15,000.00
CARES ACT - American Recovery Act	$	417,033.88
Police Service	$	5,000.00
Police Off Duty	$	50,000.00
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	$	15,000.00
State Appropriations Roads	$	1,500,000.00
State Appropriations Multi Modal	$	1,000,000.00
State Appropriations Potable Water	$	3,081,000.00
State Appropriation North Water	$	645,500.00
State Appropriation South Water	$	666,500.00
Stormwater Transfer (HMGP Projects)	$	86,930.26
Auction/Surplus	$	10,000.00
Utility Tax Duke Energy	$	453,200.00
Utility Tax Water	$	36,050.00
Utility Tax Lk Apopka Gas	$	36,000.00
Communication Services Tax	$	575,000.00
Local Business Tax	$	11,000.00
Building Permits	$	125,000.00
ROW	$	5,000.00

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TOTAL ALL REVENUE SOURCES	$	16,888,297.95
Transfers In General Fund - Fund Balance	$	-
TOTAL REVENUES/TRANSFERS/BALANCES	$	16,888,297.95
Stormwater Fund Revenues		
Stormwater Fee Assessments		350707.88
Marina Bay Assessment		15609.3
Total Stormwater Fund	$	366,317.18
Total Revenues	$	17,254,615.13
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 Legue of Mayors Conference	$	350.00
Florida League of Cities Annual Conference	$	400.00
West Orange Chamber	$	275.00
Subscription - Orlando Sentinel	$	50.00
West Orange Times	$	22.00
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	$	500.00
Mayor/Managers	$	400.00
Misc. Luncheons	$	500.00
Hosting Luncheon	$	1,000.00
Special Events	$	-
Easter Event	$	2,400.00
Pancake Breakfast	$	3,000.00
Holiday Social	$	15,000.00
9/11 Appreciation Day	$	250.00
Armed Forces Day	$	2,500.00
Employee Appreciation	$	6,500.00
DC Police Memorial	$	-
Lobbyist	$	36,000.00
Capital Equipment: Laptops	$	-
Total Legislative	$	**76,271.00**
Administrative		
Salaries	$	276,092.16
Overtime	$	3,000.00
FICA Expenses	$	17,117.71
FICA Medicare	$	4,003.34
Retirement	$	27,609.22
Health Insurance		
Health Care	$	31,225.68

GAP Insurance	$	1,364.04
Dental Care	$	1,005.48
Vision Care	$	199.80
Life/AD&D	$	270.00
Legal Fees	$	175,000.00
Professional Services - Salary Study	$	-
Postage/Transport Fees	$	350.00
Communication Services		
iVenture Communication Services	$	115,000.00
Office 365	$	5,000.00
Secure Tide	$	550.00
Cloud to cloud backup	$	5,000.00
App Software	$	1,000.00
Asset Replacements- CAP Equipment	$	50,000.00
Chatter Buzz - Web Site Hosting	$	10,000.00
App River Software GLOBAL RELAY	$	6,650.00
Granicus - Town Council Agenda	$	9,000.00
Konica Minolta - Square 9	$	3,825.00
Public Records	$	3,998.00
Plaques/Awards	$	750.00
Misc Expense & Other Current	$	5,500.00
Office Supplies	$	2,500.00
Subscriptions/Dues/Training		
Dues	$	3,000.00
Luncheons	$	2,000.00
Seminars	$	2,500.00
Newsletter Mailout	$	18,000.00
First Aid	$	1,000.00
Total Administration	$	**782,510.43**

Clerk		
Salaries	$	100,000.00
FICA Expenses	$	6,200.00
FICA Medicare	$	1,450.00
Retirement	$	10,000.00
Insurance		
Health Care	$	10,408.56
GAP	$	454.68
Dental Care	$	335.16
Vision Care	$	66.60
Life & AD&D	$	90.00
Travel and Per Diem	$	250.00
Professional Services		
Encryption	$	5,000.00
Municode	$	2,000.00
Public Records Destruction	$	1,000.00
Postage/Transport Fees	$	100.00
Misc. Expense & Other Current	$	500.00
Office Supplies	$	800.00
Advertising	$	4,000.00
Elections	$	4,500.00
Subscriptions/Dues/Training		
IIMC	$	195.00
FRMA	$	135.00

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FACC	$	75.00
Conference/Training	$	2,250.00
CRM & Exam	$	855.00
Capital Expenditures	$	1,000.00
Total Clerk	**$**	**151,665.00**

GENERAL FUND EXPENDITURES - OPERATING

Financial		
Salaries	$	147,598.61
FICA Expenses	$	9,151.11
FICA Medicare	$	2,140.18
Retirement	$	14,759.86
Insurance		
Health Care	$	20,817.12
Gap Insurance	$	909.36
Dental Care	$	670.32
Vision Care	$	133.20
Life/AD&D	$	180.00
Travel and Per Diem	$	500.00
Professional Services - Auditors Fee	$	25,000.00
Other Contractual Services		
Accufund Sofware Contract	$	3,000.00
Employee Assistance Program	$	3,500.00
Waypoints Support Contract	$	3,750.00
ADP Payroll Processing & Accufund	$	9,400.00
Fire Restricted Fee	$	97,976.98
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	$	18,355.68
Lake Apopka Natural Gas	$	4,800.00
Rental & Leasing		
Copy Machine	$	5,500.00
Credit Card Swipe Lease	$	8,000.00
Postage Lease	$	750.00
General Insurance	$	252,205.00
Executive Travel Accident Cov	$	420.00
Misc. Expenses & Other Current	$	300.00
Office Supplies	$	1,250.00
Operating Supplies	$	1,100.00
Subscriptions/Dues/Training		
FGFOA Dues	$	150.00
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	$	391,862.21
HR Related Expenses	$	3,500.00
Total Finance	**$**	**1,205,399.63**

Development Services

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Prof Services - Planning & Zoning	$	70,000.00
Prof Services - Plan & Zoning - Admin	$	130,000.00
Bldg Inspection Fees	$	100,000.00
Annexation	$	-
Comprehensive Plan	$	-
Evaluation & Appraisal Report - DOE Dev	$	-
Total Development Services	**$**	**300,000.00**
Public Works		
Debt Service - New Town Facilities	$	327,000.00
Salaries	$	338,500.01
Overtime	$	4,000.00
FICA Expenses	$	20,987.00
FICA Med	$	4,908.25
Retirement	$	33,790.00
Insurance		
Health Care	$	62,451.36
GAP Insurance	$	2,728.08
Dental Care	$	2,010.96
Vision Care	$	466.20
Life/AD&D	$	270.00
Professional Services		
General Engineering Services	$	95,000.00
Lawn & Maintenance	$	85,000.00
Janitorial Services	$	35,000.00
Pest Control	$	7,500.00
Lakefront Maint	$	40,000.00
Project Manager	$	25,000.00
Postage	$	150.00
Misc Facilities/Buildings Repair & Maint		
Town Hall Decorations	$	15,000.00
Town Hall Floors	$	5,000.00
AC check	$	1,800.00
Fire Extinguisher Check	$	1,500.00
Misc Facility Repair & Maintenance	$	32,500.00
Repair & Maintenance		
Misc Parts	$	2,000.00
Misc Vehicles Repairs	$	6,000.00
Sidewalk/Bike Path	$	100,000.00
Equipment Maintenance	$	6,000.00
Sprinkler Repair	$	2,000.00
Misc Expense and Other Current	$	3,000.00
Office Supplies	$	1,000.00
Uniforms	$	8,000.00
Streets & Road Repairs		
Misc Repaving	$	10,000.00
Subscription Dues & Training	$	3,800.00
Operating Supplies		
Gas	$	9,000.00
Oil Change	$	1,500.00
Shell/Sand/Rock	$	20,000.00
Vehicle Batteries	$	500.00
Vehicle Tires	$	1,500.00
Misc Shop Expenses	$	4,000.00
Street & Road Sodding	$	1,500.00

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Tree Removal	$	40,000.00
Signs & Banners	$	44,000.00
Storage Units	$	6,000.00
Medical Supplies	$	3,250.00
Capital Equipment - Rental & Leasing		
2016 Motorgrader 50%	$	8,746.00
Small DT (Dump Truck)	$	5,387.13
2024 Truck 14	$	11,275.15
2024 Truck 15	$	11,275.15
2025 New Truck	$	8,250.00
Capital Improvement Projects		
Capital Enhancement - Town Hall Bathrooms	$	500,000.00
Capital Improvements - P&R	$	25,000.00
Capital Improvement - Multi Modal	$	1,950,000.00
American Recovery Act	$	417,033.88
Old Dirt Main - Road Improvement	$	1,751,250.00
West 2nd Ave - Road Improvement	$	1,171,173.00
West 2nd Ave - Design	$	-
West 2nd Ave - Potable Water	$	853,890.00
Potable Water Central Phase	$	278,357.00
Bessie Rd Improvement Share	$	150,000.00
Butler Rd Improvement Share	$	150,000.00
10/Main	$	-
Rosser Reserve	$	-
Old Dirt Main 2nd to Canal	$	532,366.00
State Appropriations North Phase water	$	645,500.00
State Appropriations South Phase water	$	666,500.00
Total Public Works	**$**	**10,549,615.17**
Parks & Recreation		
Playground Mulch	$	22,500.00
Tree Canopy	$	20,000.00
Arbor Day Trees	$	5,000.00
Split Rail Fence	$	2,500.00
Misc Park Repairs	$	5,500.00
Tennis Courts	$	30,000.00
Total Parks & Recreation	**$**	**85,500.00**
Total Public Works & Parks & Recreation	**$**	**10,635,115.17**
Police		
Salaries	$	1,148,590.27
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	$	71,212.60
FICA Med	$	16,654.56
Retirement	$	204,072.36
Insurance		
Health Care	$	156,128.40
GAP Insurance	$	6,820.20
Dental Care	$	5,027.40
Vision Care	$	999.00

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Life/AD&D	$	1,350.00
Professional Services		
.Psychologicals	$	1,000.00
Physical Exams	$	1,000.00
Polygraph	$	600.00
Postage/Transport Fees	$	300.00
Fire Service Assessment Fee	$	875,000.00
Repair & Maintenance		
Tires	$	4,000.00
Radar Certification	$	3,000.00
Misc Vehicle Repairs	$	15,000.00
Copier Maintenance	$	5,500.00
Curbing	$	-
Communication Services		
Dispatch Fee	$	53,828.00
Survey Monkey	$	400.00
Power DMS	$	6,500.00
FingerPrinting	$	3,500.00
360 Labs	$	-
Evidence.com	$	10,000.00
Smart Cop	$	7,043.40
Smart Cop License	$	3,496.00
Miscellaneous Expense & Other Current	$	8,000.00
Office Supplies	$	5,250.00
Travel and Per Diem	$	1,000.00
DC Memorial	$	-
Honor Guard Uniforms	$	1,000.00
Operating Supplies		
Gas	$	45,000.00
Oil Changes	$	1,250.00
Batteries	$	1,250.00
Emergency Equipment	$	1,500.00
Bullet Proof Vests	$	12,000.00
Uniform	$	17,000.00
Ammo/Guns	$	9,000.00
Verizon AirCards	$	17,000.00
Medical Supplies	$	4,400.00
Subscriptions/Dues	$	6,500.00
Training	$	16,000.00
Accrediation Materials	$	15,000.00
Capital Equipment - Rental & Leasing	$	-
2020 Ford SUV # 44	$	-
2021 Ford Pick Up #45	$	7,625.87
2020 Ford Fusion - #46	$	5,365.69
2024 Vehicle #50	$	6,946.13
2024 Vehicle #51	$	6,946.13
2025 Vehicle	$	11,000.00
2025 Vehicle	$	11,000.00
Capital Equipment - Other		
Weapons- Shot Guns	$	-
Weapons - Tasers	$	-
Radios	$	20,000.00
Laptop	$	-
Vac/ Tire Inflator	$	-
Total Police Department	**$**	**2,941,056.01**

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Code Enforcement		
Special Magistrate	$	2,000.00
Compliance Actions	$	5,000.00
Misc	$	500.00
Postage	$	500.00
Code Officer	$	-
Workstations Capital Equipment	$	-
Total Code Enforcement	$	**8,000.00**
Total	$	**16,100,017.24**
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	$	30,000.00
Total Historical Preservation	$	**30,000.00**
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	$	**152,500.00**
Contingency/Reserves	$	**635,780.71**
Total General Fund Expenditures	$	**16,888,297.95**
Stormwater Fund Expenditures		
Expenditures		
Salaries	$	43,330.56
Overtime	$	1,000.00
FICA	$	2,686.49
FICA Medicare	$	628.29
Retirement	$	4,333.06
Workers Comp	$	4,220.40
Health Insurance	$	10,408.56
GAP Insurance	$	454.68
Dental Care	$	335.16
Vision	$	66.60

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Life/AD&D	$	90.00
Professional Services		
Sweeping	$	7,500.00
NPDES Compliance	$	10,000.00
Lapin Services	$	70,000.00
General Engineering Services	$	60,000.00
Swale Maintenance	$	30,000.00
KHA - SW Projects	$	20,000.00
Operating Supplies	$	200.00
Stormwater Projects		
Carry Forward to general Fund	$	86,930.26
Capital Equipment - Rental Leasing		
Motor Grader	$	8,746.00
Dump Truck	$	5,387.12
Total	$	**366,317.18**
Total Expenditures Fund 01 & Fund 04	$	**17,254,615.13**

SUMMARY

Revenues	$	17,254,615.13
Expenditures	$	17,254,615.13
Difference	$	-

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FY 25/26 Draft Budget

Presented to Town Council on

September 3, 2025



Purpose & Intent

Mission:

Preserving the level of service and quality of life that the Town Residents and our Customers are accustomed all while maintaining the Town's financial viability.

How do we get there?

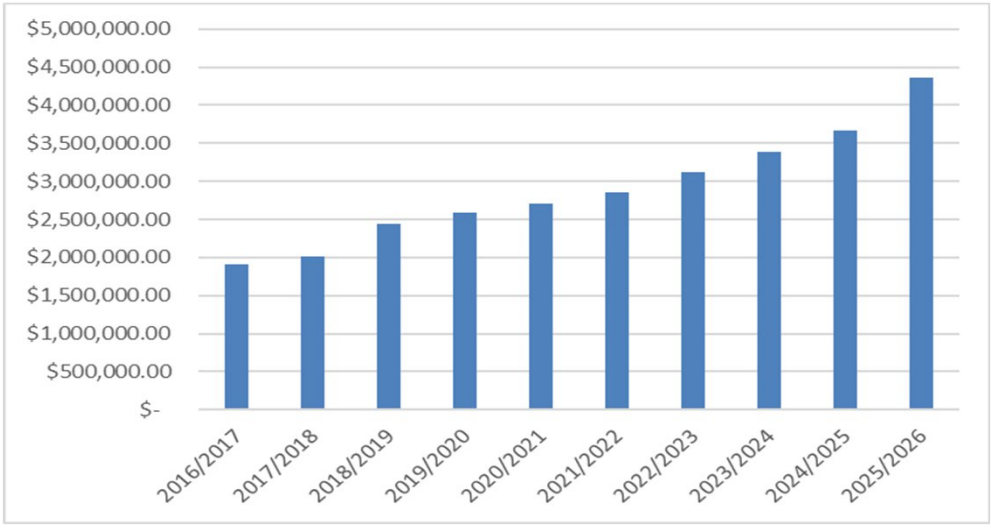
Conservative Estimates of Revenue
Control Spending
Better Planning
State & Federal Appropriations
Federal Grants

FY 25/26 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	$4,373,742

Ad Valorem Revenue



Ad Valorem Comparison:

Based on FY 24/25 Rates

Taxing Authority	Tax Rate
Orange County	4.4347 (MSTU FIRE 2.8437 MSTU OCSO 1.8043 Garbage Assessment)
Apopka	4.6876 (SW Assessment/Solid Waste Billed)
Belle Isle	4.4018 (SW Assessment/Solid Waste Assessment)
Eatonville	7.2938 (Solid Waste Billed)
Maitland	5.0465 (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	4.5 (Solid Waste Billed)
Winter Park	4.0923 (SW Assessment/Solid Waste Billed)
Edgewood	5.25 (Garbage Assessment)

2025 Estimated Taxable Value

Orange County Property Appraiser Info

OCPA provide us with the 25/26 Taxable Value Estimate of $1,226,318,808

This is higher than 24/25 $1,030,008,216 ($196,310,592).

FY 25/26 Millage Rates

Allowable Millage Rates

- Maintain Existing

$ 1,230,177,308 /1,000 x 3.7425 = $4,603,939 @ 95% = $4,373,742

- Current Year Rolled Back Rate

$ 1,230,177,308 /1,000 x 3.1708= $3,900,646 @ 95% = $3,705,614

- Maximum Millage Allowable

$ 1,230,177,308 /1,000 x 3.7425 = $4,603,939 @ 95% = $4,373,742

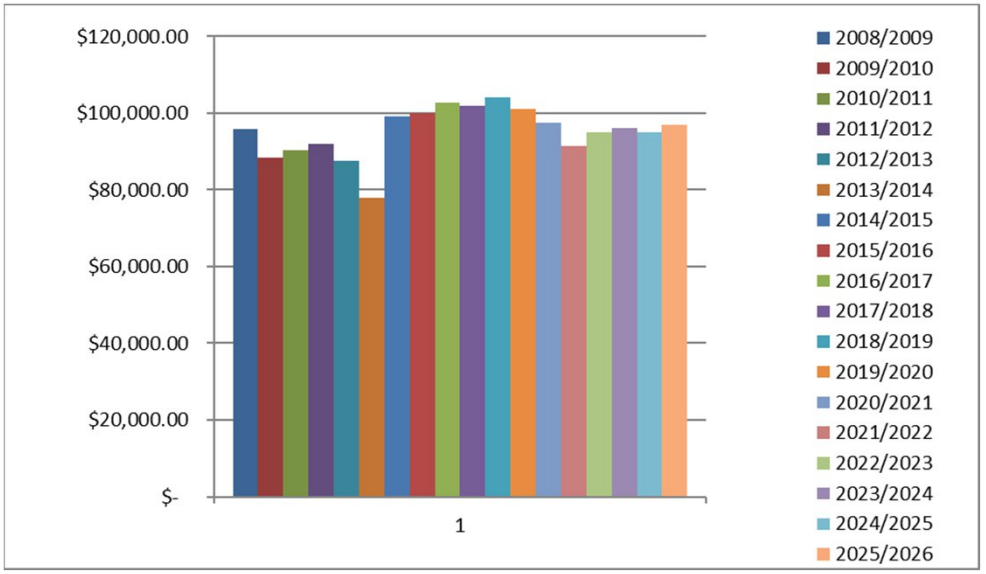
FY 25/26 Estimated Revenues

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.

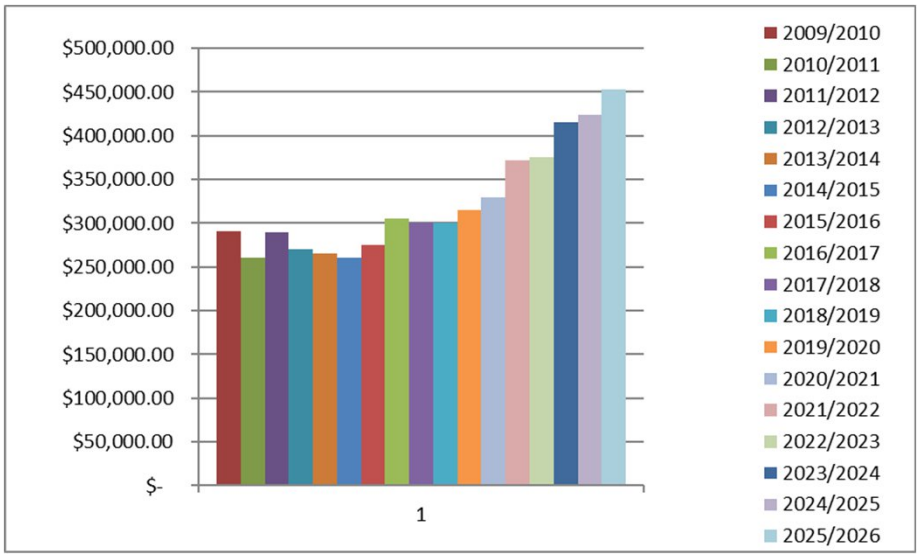
Staff typically uses the past to predict the future where appropriate. Typically utilizing the last 13 years of numbers and estimating means and escalators while taking out the anomalies.

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

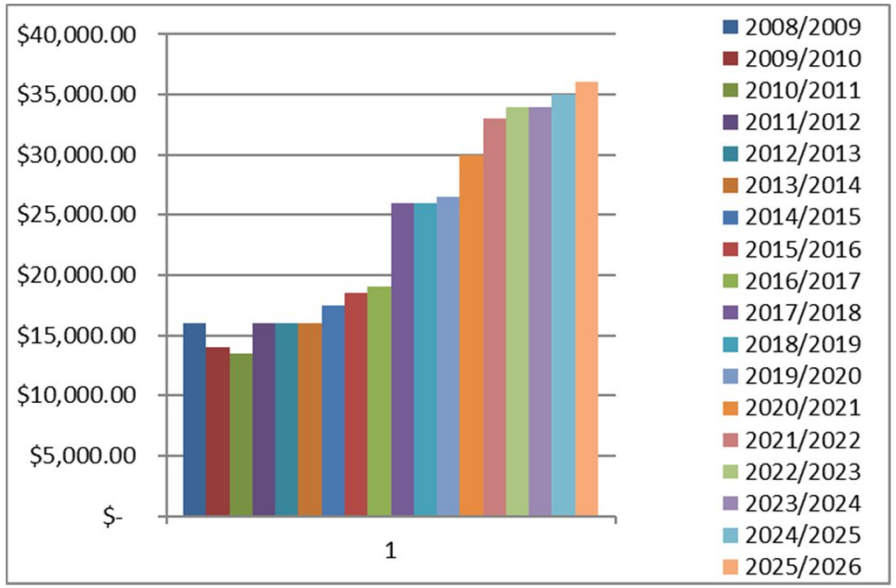
Local Option Gas Tax



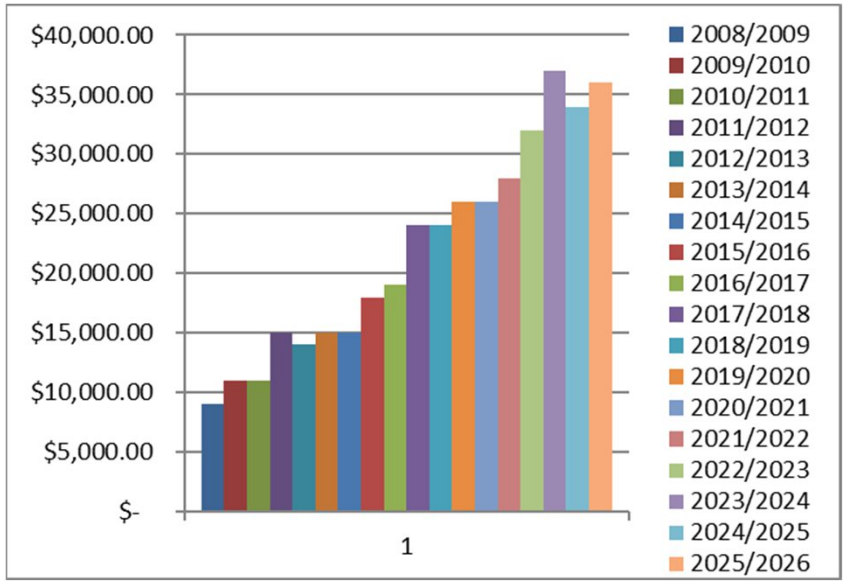
Utility Tax Duke



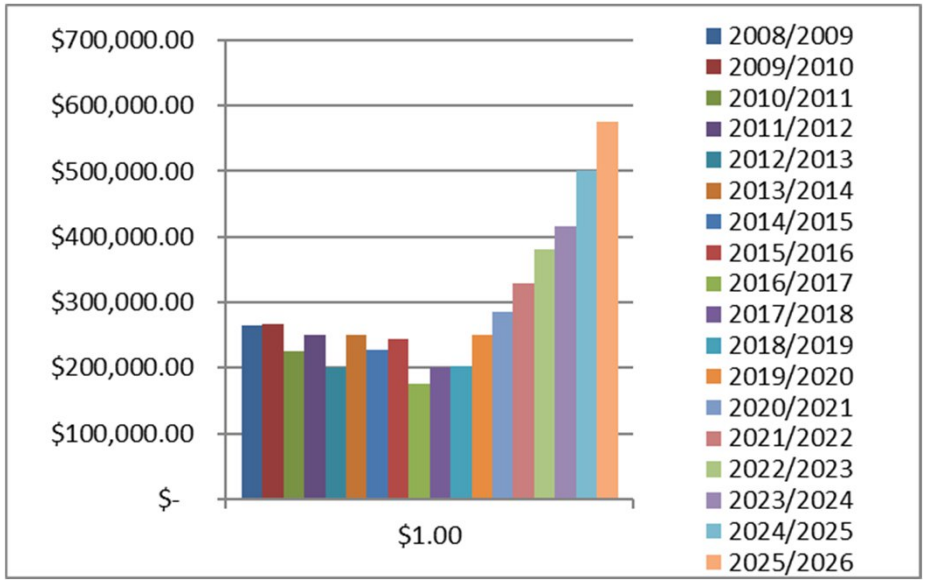
Utility Tax Water



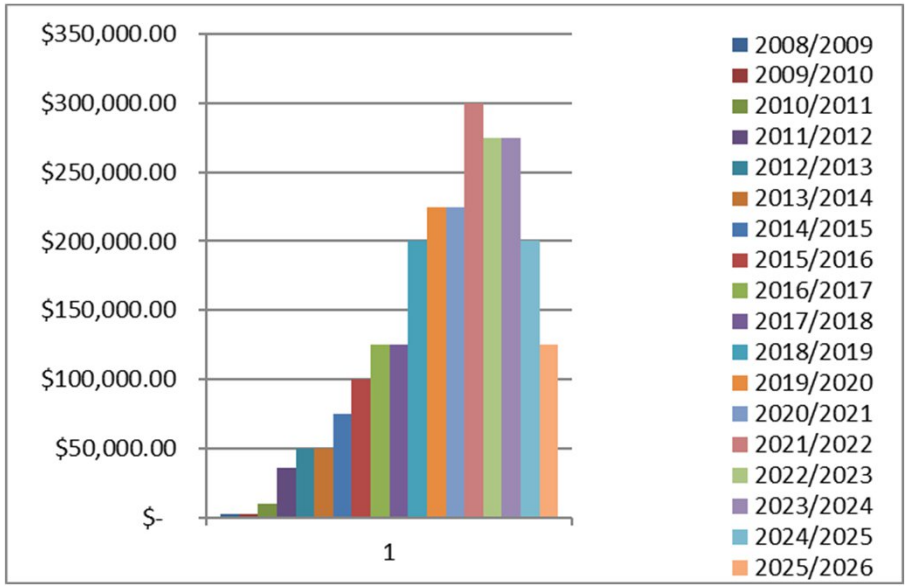
Utility Tax Lake Apopka Gas



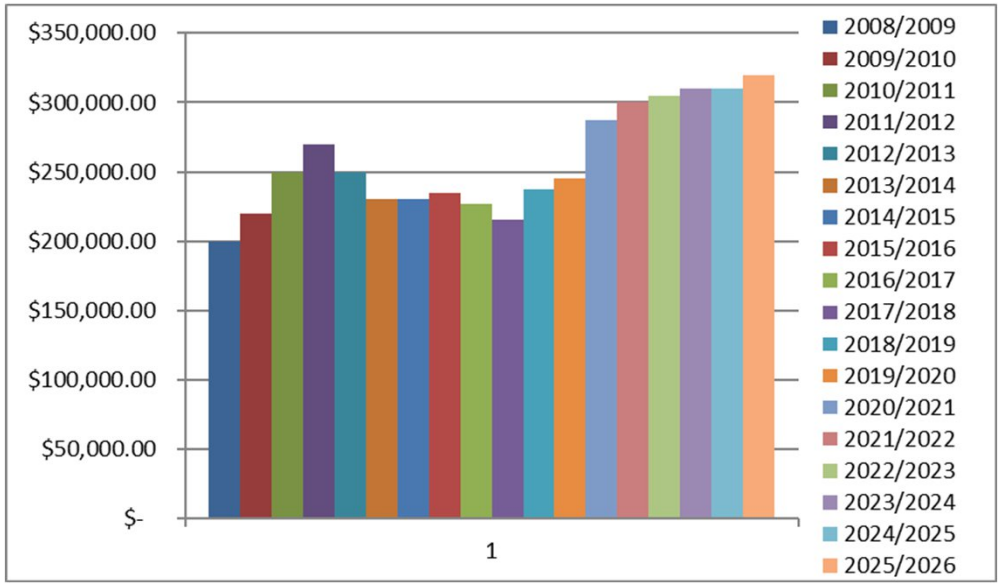
Communications Service Tax



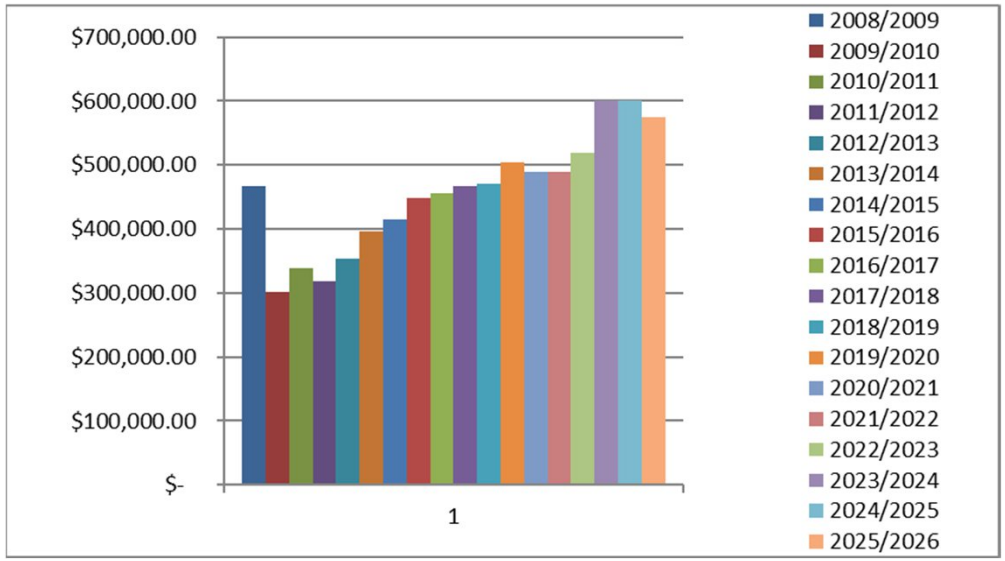
Building Permits



Franchise Fee DUKE



½ Cent Sales Tax



FY 25/26 Estimated Revenues

Account	FY 23/24	FY 24/25	FY 25/26	Difference
Ad Valorem	$ 3,391,806.00	$ 3,662,906.00	$ 4,373,742.00	$ 710,836.00
Local Option Gas Tax	$ 96,000.00	$ 95,000.00	$ 97,000.00	$ 2,000.00
Utility Tax Duke	$ 415,000.00	$ 424,000.00	$ 453,200.00	$ 29,200.00
Utility Tax Water	$ 34,000.00	$ 35,000.00	$ 36,050.00	$ 1,050.00
Utility Tax Lk. Apopka Gas	$ 37,000.00	$ 34,000.00	$ 36,000.00	$ 2,000.00
Communication Serv. Tax	$ 415,000.00	$ 500,000.00	$ 575,000.00	$ 75,000.00
Local Business Tax	$ 10,000.00	$ 11,000.00	$ 11,000.00	$ -
Building Permits	$ 275,000.00	$ 200,000.00	$ 125,000.00	$ (75,000.00)
Zoning/Plans Review	$ 35,000.00	$ 35,000.00	$ 20,000.00	$ (15,000.00)
Franchise Duke	$ 310,000.00	$ 310,000.00	$ 319,300.00	$ 9,300.00
Franchise Lk. Apopka Gas	$ 21,000.00	$ 21,000.00	$ 21,630.00	$ 630.00
Code Enforcement Actions/Assessments	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -

FY 25/26 Estimated Revenues

Account	FY 23/24	FY 24/25	FY 25/26	Difference
Willows MSTU	$ 16,822.00	$ 16,433.28	$ 18,355.68	$ 1,922.40
Fire Assessment	$ 847,341.00	$ 925,880.68	$ 972,976.98	$ 47,096.30
Sunset Bay Repaving Assessment - SW	$ 11,547.00	$ 11,546.69	$ 11,546.69	$ -
Park/Tennis Pass	$ 10,000.00	$ 12,000.00	$ 12,000.00	$ -
State Grant-Police JAG/DUI	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -
State Grant - FRDAP Funding	$ -	$ -	$ -	$ -
Revenue Sharing	$ 140,000.00	$ 170,000.00	$ 170,000.00	$ -
1/2 Cent Sales Tax	$ 600,000.00	$ 600,000.00	$ 575,000.00	$ (25,000.00)
OCPS Agreement	$ 62,500.00	$ 62,500.00	$ 91,000.00	$ 28,500.00
Police Service	$ 7,000.00	$ 7,000.00	$ 5,000.00	$ (2,000.00)
Police Off Duty	$ 45,000.00	$ 45,000.00	$ 50,000.00	$ 5,000.00
Solid Waste	$ 389,962.00	$ 399,808.80	$ 435,402.46	$ 35,593.66

FY 25/26 Estimated Revenues

Account	FY 23/24	FY 24/25	FY 25/26	Difference
HPB Revenue	$ 30,000.00	$ 32,000.00	$ 30,000.00	$ (2,000.00)
DBC Revenue	$ -	$ -	$ -	$ -
Tree Board Committee Revenue	$ 30,000.00	$ 15,000.00	$ 13,000.00	$ (2,000.00)
P&R Committee	$ 75,000.00	$ 95,000.00	$ 100,000.00	$ 5,000.00
Garden Club Donation	$ 500.00	$ 500.00	$ 500.00	$ -
Pancake Breakfast	$ -	$ -		$ -
Fines/Bonds	$ 15,000.00	$ 17,500.00	$ 17,500.00	$ -
Tree Mitigation Fund	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ -
Miscellaneous	$ 20,000.00	$ 20,000.00	$ 25,000.00	$ 5,000.00
Windermere Wine & Dine	$ 200,000.00	$ 225,000.00	$ -	$ (225,000.00)
Newsletter Ads	$ 2,000.00	$ 1,500.00	$ 2,000.00	$ 500.00
Sponsorships (lunch, etc..)	$ 750.00	$ 750.00	$ 750.00	$ -

FY 25/26 Estimated Revenues

Account	FY 23/24	FY 24/25	FY 25/26	Difference
Police Mileage	$ 1,000.00	$ -		$ -
Police Off Duty/Admin	$ 4,500.00	$ 4,500.00	$ 5,000.00	$ 500.00
Interest	$ 12,000.00	$ 60,000.00	$ 60,000.00	$ -
Rent	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -
Auction/Surplus - sale of Equipment	$ 72,500.00	$ 7,500.00	$ 10,000.00	$ 2,500.00
P&R Holiday Movie Night Donations	$ -	$ -	$ -	$ -
Bullet Proof Vest	$ -	$ -	$ -	$ -
PGIT Grant	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
American Rcovery Act	$ 1,391,295.00	$ 1,391,295.00	$ 417,033.88	$ (974,261.12)
Sucharges	$ 6,500.00	$ 6,500.00	$ 6,500.00	$ -
Federal Appropriation SRC	$ 760,000.00	$ 760,000.00	$ 760,000.00	$ -
ROW Use Agreements	$ 1,000.00	$ 10,000.00	$ 5,000.00	$ (5,000.00)

FY 25/26 Estimated Revenues

Account	FY 23/24	FY 24/25	FY 25/26	Difference
ABT License	$ 244.00	$ 1,500.00	$ 1,750.00	$ 250.00
Mobile Home Licensing	$ 130.00	$ 130.00	$ 130.00	$ -
State Appropriations Roads	$ 1,500,000.00	$ 1,500,000.00	$ 1,500,000.00	$ -
State Appropriations Multi Modal	$ 1,000,000.00	$ 1,000,000.00	$ 1,000,000.00	$ -
State Appropriations Potable Water	$ 3,081,000.00	$ 3,081,000.00	$ 3,081,000.00	$ -
State Appropraitions Wastewater Study	$ 375,000.00	$ 375,000.00	$ -	$ (375,000.00)
Stormwater Transfer (HMGP Projects)	$ 131,702.52	$ 101,087.73	$ 86,930.26	$ (14,157.47)
Centennial Revenue	$ -	$ 30,000.00	$ -	$ (30,000.00)
Wine and Dine Reserves	$ -	$ 40,000.00	$ -	$ (40,000.00)
State Appropriation North Water	$ -	$ -	$ 645,500.00	$ 645,500.00
State Appropriation South Water	$ -	$ -	$ 666,500.00	$ 666,500.00
Total	$ 15,930,099.52	$ 16,398,838.18	$ 16,888,297.95	$ 489,459.77

FY 25/26 Estimated Revenues

- ARPA Funds: Revenues balance out the remaining revenues for listed projects. 10% of monies received will be used as a match for the HMGP projects. The balance will be used to supplement potable water projects.
- Federal Appropriation SRC: Safe Routes to School Program. Revenue balance out for listed project
- Building Services: 80/20 split with PDCS
- Rent: Rent may be impacted should the Town Council move forward with improvements this FY
- General Revenues and Stormwater Revenues will both be utilized for the HMGP grants local match.
- Grants: Revenues do not include current grants the Town is seeking: BCLAC, Healthy West Orange, State and Federal.
- State Appropriations: $1,000,000 towards Phase 1 of the Ward Trail, $3,081,000 towards the Towns Central Phase Potable Water Project, $1,500,000 towards the Windermere Rd/Main St Intersection Improvements, $645,500 towards North Potable Water Phase Design, and $666,500 towards South Water Potable Phase Design.

FY 25/26 Estimated Revenues

Future Fears:

Florida lawmakers are considering major changes to the state's property tax system, with proposals including potential tax cuts, increased homestead exemptions, and even the possibility of eliminating property taxes altogether. While no immediate cuts were included in the recently passed state budget, the issue remains a key topic of discussion, and further action could be taken in the future

Key Proposals and Discussions:

- Property Tax Cuts: Governor DeSantis has been a vocal proponent of property tax relief, including a $1,000 rebate for homestead property owners. However, these proposals were not included in the recent state budget.
- Homestead Exemption: There are discussions about increasing the homestead exemption, potentially doubling or tripling the current $25,000 exemption.
- Eliminating Property Taxes: Some proposals involve eliminating property taxes entirely, potentially through a constitutional amendment.
- Alternative Revenue Sources: If property taxes were eliminated, lawmakers would need to find alternative revenue sources to fund local governments and essential services.

FY 25/26 Estimated Revenues

- Assessment Limits: Changes to the way property values are assessed, including potential adjustments to the annual assessment increase limits, are also being considered.
- "Save Our Homes" Impact: Discussions also involve the "Save Our Homes" law, which limits the annual increase in assessed value for homesteaded properties.
- Legislative Process: Lawmakers are considering various bills and resolutions related to property tax reform, with some proposals potentially going before voters in the 2026 general election.

Challenges and Considerations:

- Local Government Funding: Eliminating property taxes could significantly impact local governments, potentially requiring cuts to services or the implementation of new taxes.
- Fiscal Realities: Lawmakers face the challenge of balancing the desire for tax relief with the need to maintain essential services and a balanced budget.
- Public Support: Any significant changes to the property tax system would likely require broad public support.

FY 25/26 Estimated Revenues

- Potential for Unintended Consequences: Some proposals, such as abolishing property taxes or altering assessment limits, could have unintended consequences on the housing market and affordability.

Next Steps:

- Study and Analysis: Lawmakers are commissioning studies to analyze the potential impact of various property tax reform proposals. Governor Desantis vetoed $1,000,000 study to assess the impacts in July.

- Continued Discussions: Property tax reform remains a priority for lawmakers, and further discussions and potential legislative action are expected.

- Potential Ballot Initiatives: Some proposals, particularly those involving constitutional amendments, could be placed on the ballot for voters to decide

- Getting Ahead: The Town Manager is working with Fishkind and Associates to conduct a study on how the impacts of various proposed legislation and charter amendments will impact the Town of Windermere over the next 10 years.

FY 25/26 Expenditure Highlights

- Fire Service Agreement: $875,000 with interlocal including Fire EMS
- $25,000 P&R CIP (FY 18/19 Commitment)
- Town of Windermere Potable Water Central Phase Project
- Town of Windermere Potable Water North Phase Design
- Town of Windermere Potable Water South Phase Design
- Town of Windermere Ward Trail Phase 1 with Pedestrian Bridge
- $100,000 Sidewalk Repairs/Extensions (FY 18/19 Commitment)
- West Second Avenue Potable Water, Road and Stormwater Improvements (Ongoing)
- Bessie Basin Stormwater Improvements
- Butler Basin Stormwater Improvements
- Windermere Rd/Main St. Intersection Improvements (Ongoing)
- Old Dirt Main Paving Project: West Second Ave/Canal

LEGISLATIVE

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
Travel/Per Diem	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -
Communication Services	$ -	$ -	$ -	$ -
Misc. Expense & Other Current	$ 500.00	$ 500.00	$ 500.00	$ -
Office Supplies	$ 200.00	$ 200.00	$ 200.00	$ -
Subscriptions/Dues/Training	$ 4,221.00	$ 4,699.00	$ 5,271.00	$ 572.00
Metro Plan	$ 224.00	$ 224.00	$ 250.00	$ 26.00
Luncheons	$ 2,050.00	$ 2,050.00	$ 2,400.00	$ 350.00
Special Events	$ 241,250.00	$ 377,500.00	$ 23,150.00	$ (354,350.00)
Employee Appreciation	$ 6,000.00	$ 6,500.00	$ 6,500.00	$ -
DC Police Memorial	$ 5,000.00	$ 2,500.00	$ -	$ (2,500.00)
Lobbyist	$ -	$ 36,000.00	$ 36,000.00	$ -
Capital	$ -	$ 7,000.00	$ -	$ (7,000.00)
Total	$ 261,445.00	$ 439,173.00	$ 76,271.00	$ (362,902.00)

LEGISLATIVE HIGHLIGHTS

- Centennial Celebration Planning & Events Completed/Funded
- State Lobbyist
- Windermere Wine and Dine transitioned to Chamber
- Increased Budget for Armed Forces Apperception Day

ADMINSITRATION

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
Salaries	$ 258,815.00	$ 268,953.26	$ 276,092.16	$ 7,138.90
Overtime	$ 5,000.00	$ 4,000.00	$ 3,000.00	$ (1,000.00)
FICA Expenses	$ 16,046.53	$ 16,675.10	$ 17,117.71	$ 442.61
FICA Medicare	$ 3,752.82	$ 3,899.82	$ 4,003.34	$ 103.51
Retirement	$ 25,281.50	$ 26,295.33	$ 27,609.22	$ 1,313.89
Health Insurance	$ 27,140.40	$ 28,317.00	$ 31,225.68	$ 2,908.68
GAP	$ -	$ 1,194.00	$ 1,364.04	$ 170.04
Vision	$ 200.88	$ 200.88	$ 199.80	$ (1.08)
Dental	$ 996.12	$ 966.60	$ 1,005.48	$ 38.88
$25,000 Life/AD&D	$ 243.00	$ 270.00	$ 270.00	$ -
Professional Services	$ -	$ 5,000.00	$ -	$ (5,000.00)
Legal Fees	$ 100,000.00	$ 225,000.00	$ 175,000.00	$ (50,000.00)
Postage/Transport Fees	$ 150.00	$ 350.00	$ 350.00	$ -

ADMINISTRATION

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
Communication Services	$ 169,546.00	$ 206,962.00	$ 210,023.00	$ 3,061.00
Plaques/awards	$ 650.00	$ 750.00	$ 750.00	$ -
Office Supplies	$ 2,000.00	$ 2,500.00	$ 2,500.00	$ -
Subscriptions/Dues/Training	$ 2,500.00	$ 3,000.00	$ 3,000.00	$ -
Travel and Per Diem	$ -	$ -	$ -	$ -
Newsletter Mailout	$ 11,000.00	$ 14,000.00	$ 18,000.00	$ 4,000.00
Luncheons	$ 1,500.00	$ 2,000.00	$ 2,000.00	$ -
Seminars	$ 2,000.00	$ 2,500.00	$ 2,500.00	$ -
First Aid		$ 1,000.00	$ 1,000.00	$ -
Misc. Expn. & Other Current	$ 5,000.00	$ 5,500.00	$ 5,500.00	$ -
Operating Supplies	$ -	$ -	$ -	$ -

ADMINISTRATION

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
Cap Improvement-Building	$ -	$ -	$ -	$ -
Cap Equipment -Other	$ -	$ -	$ -	$ -
Cap Improvement-Machinery	$ -	$ -	$ -	$ -
Total	$ 631,822.25	$ 819,333.99	$ 782,510.43	$ (36,823.56)

CLERK

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
Salaries	$ 90,000.00	$ 94,500.00	$ 100,000.00	$ 5,500.00
Overtime	$ -			$ -
FICA Expenses	$ 5,580.00	$ 5,859.00	$ 6,200.00	$ 341.00
FICA Medicare	$ 1,305.00	$ 1,370.25	$ 1,450.00	$ 79.75
Retirement	$ 9,000.00	$ 9,450.00	$ 10,000.00	$ 550.00
Health Insurance	$ 9,046.80	$ 9,439.00	$ 10,408.56	$ 969.56
Dental	$ 332.04	$ 322.20	$ 335.16	$ 12.96
Vision	$ 66.96	$ 66.96	$ 66.60	$ (0.36)
Life & AD&D	$ 81.00	$ 90.00	$ 90.00	$ -
Gap Insurance	$ -	$ 398.00	$ 454.68	$ 56.68
Travel/Per Diem	$ 250.00	$ 250.00	$ 250.00	$ -
Professional Services	$ 7,250.00	$ 9,750.00	$ 8,000.00	$ (1,750.00)

CLERK

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
Postage/Transport Fees	$ 500.00	$ 500.00	$ 100.00	$ (400.00)
Communications	$ -	$ -	$ -	$ -
Misc. Expn. & Other Current	$ 500.00	$ 500.00	$ 500.00	$ -
Office Supplies	$ 700.00	$ 800.00	$ 800.00	$ -
Advertising	$ 2,500.00	$ 4,000.00	$ 4,000.00	$ -
Operating Supplies	$ -	$ -	$ -	$ -
Elections	$ 3,000.00	$ 3,000.00	$ 4,500.00	$ 1,500.00
Subscriptions/Dues/Training	$ 3,245.00	$ 3,495.00	$ 3,510.00	$ 15.00
Capital Expenditures - Other	$ -	$ -	$ 1,000.00	$ 1,000.00
Cap Improvement-Machinery	$ -	$ -		$ -
Total	$ 133,356.80	$ 143,790.41	$ 151,665.00	$ 7,874.59

FINANCE

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
Salaries	$ 123,600.00	$ 139,107.97	$ 147,598.61	$ 8,490.64
Overtime	$ -		$ -	$ -
FICA Expenses	$ 7,663.20	$ 8,624.69	$ 9,151.11	$ 526.42
FICA Medicare	$ 1,792.20	$ 2,017.07	$ 2,140.18	$ 123.11
Retirement	$ 12,360.00	$ 13,910.80	$ 14,759.86	$ 849.06
Health Insurance	$ 18,093.60	$ 18,878.00	$ 20,817.12	$ 1,939.12
Dental	$ 664.08	$ 644.40	$ 670.32	$ 25.92
Vision	$ 133.92	$ 133.92	$ 133.20	$ (0.72)
Life AD&D	$ 162.00	$ 180.00	$ 180.00	$ -
GAP	$ -	$ 796.00	$ 909.36	$ 113.36
Travel and Per Diem	$ 500.00	$ 500.00	$ 500.00	$ -
Professional Services	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -

FINANCE

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
Other Contractual Services	$ 19,650.00	$ 19,650.00	$ 19,650.00	$ -
Town Fire Service Fee	$ -	$ -	$ -	$ -
Fire Restricted Reserve	$ 47,341.00	$ 75,880.68	$ 97,976.98	$ 22,663.94
Postage/Transport Fees	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
Utilities	$ 174,772.08	$ 184,633.28	$ 192,155.68	$ 7,522.40
Rental & Leasing	$ 12,173.00	$ 13,340.00	$ 14,250.00	$ 910.00
General Insurance	$ 203,064.00	$ 233,523.60	$ 252,205.00	$ 18,681.40
A3 Bond	$ -		$ -	$ -
Executive Travel Accident Cov	$ 420.00	$ 420.00	$ 420.00	$ -
Communications	$ -	$ -	$ -	$ -
Misc. Expn. & Other Current	$ 500.00	$ 300.00	$ 300.00	$ -
Office Supplies	$ 1,250.00	$ 1,600.00	$ 1,250.00	$ (350.00)

FINANCE

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
Operating Supplies	$ 1,100.00	$ 1,100.00	$ 1,100.00	$ -
Subscriptions/Dues/Training	$ 3,700.00	$ 3,870.00	$ 4,870.00	$ 1,000.00
Tuition Reimbursment	$ 3,000.00	$ 7,000.00	$ 3,000.00	$ (4,000.00)
Solid Waste	$ 364,903.00	$ 397,544.85	$ 391,862.21	$ (5,682.64)
Cap Improvement-Building	$ -	$ -	$ -	$ -
Cap Improvement-Other	$ -	$ -	$ -	$ -
Capital Equipment - Other	$ -	$ -	$ -	$ -
HR Related Expenses	$ -	$ -	$ 3,500.00	$ 3,500.00
Total	$ 1,022,842.08	$ 1,149,655.26	$ 1,205,399.63	$ 55,744.37

DEVELOPMENT SERVICES

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
Prof Services - Planning & Zoning Admin	$ 100,000.00	$ 130,000.00	$ 130,000.00	$ -
Prof Services - Planning & Zoning	$ -	$ 60,000.00	$ 70,000.00	$ 10,000.00
Building Inspection Fees	$ 220,000.00	$ 180,000.00	$ 100,000.00	$ (80,000.00)
Postage/Transport Fees	$ -	$ -	$ -	$ -
Misc. Expn. & Other Current	$ -	$ -	$ -	$ -
EAP Report	$ -	$ -	$ -	$ -
Annexation		$ 30,000.00	$ -	$ (30,000.00)
Comprehensive Plan		$ 50,000.00	$ -	$ (50,000.00)
Total	$ 320,000.00	$ 450,000.00	$ 300,000.00	$ (150,000.00)

PUBLIC WORKS

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
Debt Service Main St	$ 216,145.00	$ 108,000.00	$ -	$ (108,145.00)
Debt Service - New Town Facilities	$ 327,000.00	$ 327,000.00	$ 327,000.00	$ -
Salaries	$ 257,831.93	$ 278,465.20	$ 338,500.01	$ 60,034.81
Unemployment	$ -	$ -	$ -	$ -
Overtime	$ 2,000.00	$ 2,000.00	$ 4,000.00	$ 2,000.00
FICA Expenses	$ 15,985.58	$ 17,264.84	$ 20,987.00	$ 3,722.16
FICA Medicare	$ 3,738.56	$ 4,037.75	$ 4,908.25	$ 870.50
Retirement	$ 25,723.19	$ 27,786.52	$ 33,790.00	$ 6,003.48
Gap	$ -	$ 1,990.00	$ 2,728.08	$ 738.08
Health Insurance	$ 45,234.00	$ 47,195.00	$ 62,451.36	$ 15,256.36
Dental	$ 1,660.20	$ 1,611.00	$ 2,010.96	$ 399.96
Vision	$ 334.80	$ 334.80	$ 466.20	$ 131.40

PUBLIC WORKS

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
Life & AD&D	$ 243.00	$ 270.00	$ 270.00	$ -
Professional Services	$ 537,745.00	$ 617,500.00	$ 287,500.00	$ (330,000.00)
Postage/Transport Fees	$ 150.00	$ 200.00	$ 150.00	$ (50.00)
Misc Facility/Building Repairs	$ 19,100.00	$ 38,300.00	$ 55,800.00	$ 17,500.00
Communications	$ -	$ -	$ -	$ -
Repair and Maintenance	$ 114,000.00	$ 114,000.00	$ 116,000.00	$ 2,000.00
Travel and Per Diem	$ -	$ -	$ -	$ -
Misc. Expn. & Other Current	$ 5,000.00	$ 3,000.00	$ 3,000.00	$ -
Office Supplies	$ 500.00	$ 1,000.00	$ 1,000.00	$ -
Uniforms	$ 5,500.00	$ 7,000.00	$ 8,000.00	$ 1,000.00
Streets & Roads Repairs	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -
Street & Roads CIP	$ 5,721,843.00	$ 5,045,119.81	$ 4,887,036.00	$ (158,083.81)
Subscriptions/Dues/Training	$ 3,800.00	$ 3,800.00	$ 3,800.00	$ -

PUBLIC WORKS

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
Operating Supplies	$ 77,250.00	$ 110,250.00	$ 131,250.00	$ 21,000.00
Rental & Leasing	$ 28,602.00	$ 26,746.00	$ 44,933.43	$ 18,187.43
Cap Improvement-Machinery	$ -	$ -	$ -	$ -
Capital Enhancement - Other	$ 25,000.00	$ -	$ -	$ -
Parks & Recreation Dept	$ 43,500.00	$ 66,500.00	$ 85,500.00	$ 19,000.00
Capital Improvements PW Water Design	$ -	$ -	$ -	$ -
Capital Improvements	$ 25,000.00	$ 375,000.00	$ 525,000.00	$ 150,000.00
PW New Facility	$ -	$ -	$ -	$ -
American Recovry Act	$ 1,391,295.00	$ 1,391,295.00	$ 417,033.88	$ (974,261.12)
State Appropriation North Phase Water	$ -	$ -	$ 645,500.00	$ 645,500.00
State Appopriations South Phase Water	$ -	$ -	$ 666,500.00	$ 666,500.00
Capital Improvement Multi Modal	$ 1,950,000.00	$ 1,950,000.00	$ 1,950,000.00	$ 59,304.25
Total	$ 10,854,181.26	$ 10,575,665.92	$ 10,635,115.17	$ 59,449.25

PUBLIC WORKS

Projects:

- West Second Ave Completion
- Potable Water Central Phase 1 Completion
- Bessie Basin
- Butler Basin
- Windermere Rd/Main Intersection
- Town Hall: Town Hall Bathrooms
- Ward Trail Phase 1 including pedestrian bridge
- Old Dirt Main Paving West Second/Canal
- Potable Water North Phase Design
- Potable Water South Phase Design

POLICE DEPARTMENT

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
Salaries	$ 1,015,904.45	$ 918,259.38	$ 1,148,590.27	$ 230,330.89
Shift Differential	$ 13,250.00	$ 13,250.00	$ 13,250.00	$ -
Staff Change Savings	$ -	$ -		$ -
Staff Matrix Change ($1,500)	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -
Reserve Officers	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ -
Police Off Duty	$ 45,000.00	$ 45,000.00	$ 50,000.00	$ 5,000.00
Unemployment	$ -	$ -		$ -
Overtime	$ 20,000.00	$ 20,000.00	$ 22,500.00	$ 2,500.00
Incentive Pay	$ 10,200.00	$ 12,500.00	$ 13,250.00	$ 750.00
FICA Expenses	$ 62,986.08	$ 56,932.08	$ 71,212.60	$ 14,280.52
FICA Medicare	$ 14,730.61	$ 13,314.76	$ 16,654.56	$ 3,339.80
Retirement	$ 189,051.53	$ 174,469.28	$ 204,072.36	$ 29,603.08

POLICE DEPARTMENT

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
Workers Comp	$ -	$ -	$ -	$ -
Health Insurance	$ 144,748.80	$ 141,585.00	$ 156,128.40	$ 14,543.40
Dental	$ 5,312.64	$ 4,833.00	$ 5,027.40	$ 194.40
Vision	$ 1,071.36	$ 1,004.40	$ 999.00	$ (5.40)
Life/AD&D	$ 1,458.00	$ 1,620.00	$ 1,350.00	$ (270.00)
Gap	$ -	$ 5,970.00	$ 6,820.20	$ 850.20
Professional Services	$ 2,240.00	$ 2,240.00	$ 2,600.00	$ 360.00
Postage/Transport Fees	$ 300.00	$ 300.00	$ 300.00	$ -
Other Contractual Services	$ -		$ -	$ -
Fire Rescue Service Fee	$ 800,000.00	$ 850,000.00	$ 875,000.00	$ 25,000.00
Repair and Maintenance	$ 27,514.00	$ 35,250.00	$ 27,500.00	$ (7,750.00)
Communications	$ 95,094.11	$ 111,659.00	$ 84,767.40	$ (26,891.60)

POLICE DEPARTMENT

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
Communications	$ 95,094.11	$ 111,659.00	$ 84,767.40	$ (26,891.60)
Misc. Expn. & Other Current	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ -
Travel and Per Diem	$ 500.00	$ 1,000.00	$ 1,000.00	$ -
Office Supplies	$ 5,000.00	$ 5,000.00	$ 5,250.00	$ 250.00
Magic Program	$ -	$ -	$ -	$ -
Operating Supplies	$ 69,250.00	$ 79,750.00	$ 108,400.00	$ 28,650.00
Subscriptions/Dues	$ 6,450.00	$ 6,500.00	$ 6,500.00	$ -
Rental & Leasing	$ 49,231.34	$ 40,208.10	$ 48,883.82	$ 8,675.72
Police DC Memorial (German)	$ 5,000.00	$ 2,000.00	$ -	$ (2,000.00)
Honor Guard Uniforms	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
Training	$ 10,000.00	$ 16,000.00	$ 16,000.00	$ -
Cap Improvement-Equipment	$ 500.00	$ 23,000.00	$ 20,000.00	$ (3,000.00)
Accrediation Items	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -
CFIX Contribution		$ -	$ -	$ -
Total	$ 2,629,792.92	$ 2,616,645.00	$ 2,941,056.01	$ 324,411.01

POLICE DEPARTMENT

- Code Officer moved to PD
- Purchase of 2 new vehicles
- Increase in FD/EMS Services
- Increase in bullet proof vests/ammo/uniforms
- Increase in dispatch fees
- Increase in Verizon Air Cards
- Purchase of Radios
- Moved from 365 Labs to SmartCop
- Accreditation Revue

CODE ENFORCEMENT

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
Special Magistrate	$ 3,500.00	$ 3,500.00	$ 2,000.00	$ -
Compliance Actions	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
Postage/Transport	$ 500.00	$ 500.00	$ 500.00	$ -
Communications	$ -	$ -	$ -	$ -
Misc	$ 200.00	$ 500.00	$ 500.00	$ -
Code Officer	$ 13,000.00	$ 24,000.00	$ -	$ (24,000.00)
Total	$ 22,200.00	$ 33,500.00	$ 8,000.00	$ (24,000.00)

- Code Officer moved to PD

BOARDS & COMMITTEES

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
Long Range Planning	$	$ -	$ -	$ -
Parks & Recreation	$ 75,000.00	$ 95,000.00	$ 100,000.00	$ 5,000.00
Tree Board	$ 30,000.00	$ 15,000.00	$ 13,000.00	$ (2,000.00)
Historical Preservation	$ 30,000.00	$ 32,000.00	$ 30,000.00	$ (2,000.00)
Elders	$ 6,000.00	$ 7,000.00	$ 8,000.00	$ 1,000.00
DRB	$ -	$ -	$ -	$ -
DBC	$ -	$ -	$ -	$ -
WAYS	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -

- All Revenues will offset expenditures to go to their respective reserves

STORMWATER

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
Salaries	$ 38,242.00	$ 41,267.20	$ 43,330.56	$ 2,063.36
Overtime	$ -	$ -	$ 1,000.00	$ 1,000.00
FICA Expenses	$ 2,371.00	$ 2,558.57	$ 2,686.49	$ 127.93
FICA Medicare	$ 554.51	$ 598.37	$ 628.29	$ 29.92
Retirement	$ 3,824.20	$ 4,126.72	$ 4,333.06	$ 206.34
Workers Comp Insurance	$ 3,724.77	$ 4,019.43	$ 4,220.40	$ 200.97
Health Insurance	$ 9,046.80	$ 9,439.00	$ 10,408.56	$ 969.56
GAP	$ -	$ 398.00	$ 454.68	$ 56.68
Dental	$ 332.04	$ 322.20	$ 335.16	$ 12.96
Vision	$ 66.96	$ 66.96	$ 66.60	$ (0.36)
AD&D	$ 81.00	$ 90.00	$ 90.00	$ -
Professional Services	$ 141,000.00	$ 197,500.00	$ 197,500.00	$ -
Rental & Leasing	$ 28,601.20	$ 2,200.00	$ 14,133.12	$ 11,933.12

STORMWATER

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
Communication Services	$ -	$ -	$ -	$ -
Operating Supplies	$ 200.00	$ 200.00	$ 200.00	$ -
Town Property Assessment	$ -		$ -	$ -
Stormwater Projects	$ 131,702.52	$ 100,832.57	$ -	$ (100,832.57)
Contingency	$ -	$ -	$ -	$ -
Capital Improvements	$ -	$ -	$ -	$ -
Carry Forward to General			$ 86,930.26	
Total	$ 359,747.00	$ 363,619.02	$ 366,317.18	$ 2,698.16

- Balance to carry forward to General Fund to assist in funding stormwater related projects
- Professional Services: KHA Misc., Galura Engineering Misc., John Fitzgibbon General Engineering. NPDES Compliance, Sweeping, Vacuuming and Swale Maintenance.

REVENUE VS. EXPENDITURES

Line Item	FY 23/24	FY 24/25	FY 25/26	Difference
General Fund Revenues	$ 15,930,099.52	$ 16,398,838.18	$ 16,888,297.95	$ 489,459.77
Stormwater Revenues	$ 359,747.00	$ 363,619.02	$ 366,317.18	$ 2,698.16
Total Revenues	$ 16,289,846.52	$ 16,762,457.20	$ 17,254,615.13	$ 492,157.93
General Fund Expenditures	$ 16,018,200.32	$ 16,398,838.18	$ 16,888,297.95	$ 489,459.77
Stormwater Expenditures	$ 359,747.00	$ 363,619.02	$ 366,317.18	$ 2,698.16
Total Expenditures	$ 16,377,947.32	$ 16,762,457.20	$ 17,254,615.13	$ 492,157.93