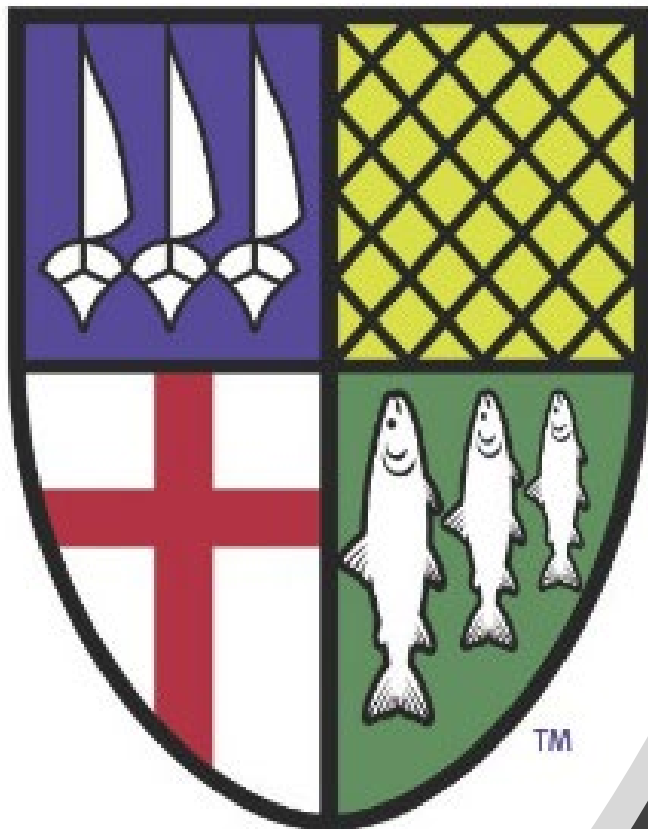


THE TOWN OF
Windermere



Town of
Windermere
Budget
Analysis Report

Presented to Council
May 23, 2023

FY 22-23 Revenue Report



125,058	154,568	95,054	124,500
125,487	56,845	97,511	125,000
124,000	110,000	99,011	154,000
105,450	150,000	99,216	95,000
86,502	35,000	101,090	154,200
	83,000	101,684	110,000
	45,000	101,962	89,000
		102,747	50,000
			68,700
			123,000



Estimated Revenues

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Property Tax @ 3.7425 mills @ 95%	\$ 3,115,509.00	\$ 2,515,099.00	\$ 3,115,509.00	\$ -
Local Option Gas Tax	\$ 95,000.00	\$ 47,688.00	\$ 95,350.00	\$ 350.00
Utility Tax Duke Energy	\$ 375,000.00	\$ 209,794.00	\$ 412,500.00	\$ 37,500.00
Utility Tax Water	\$ 34,000.00	\$ 12,222.00	\$ 30,000.00	\$ (4,000.00)
Utility Tax Lk Apopka Gas	\$ 32,000.00	\$ 18,355.00	\$ 36,500.00	\$ 4,500.00
Communication Services Tax	\$ 380,000.00	\$ 214,294.00	\$ 410,000.00	\$ 30,000.00
Local Business Tax	\$ 9,500.00	\$ 9,496.00	\$ 10,000.00	\$ 500.00
Building Permits	\$ 275,000.00	\$ 132,270.00	\$ 270,000.00	\$ (5,000.00)
Zoning and PLans Review	\$ 20,000.00	\$ 7,410.00	\$ 15,000.00	\$ (5,000.00)
Zoning Plans Review Deposits	\$ -	\$ 11,500.00	\$ 20,000.00	\$ 20,000.00
Surcharges	\$ 5,000.00	\$ 3,464.00	\$ 6,500.00	\$ 1,500.00
Franchise - Duke Energy	\$ 305,000.00	\$ 141,006.00	\$ 305,000.00	\$ -
Franchise Lk. Apopka Gas	\$ 16,250.00	\$ 10,349.00	\$ 20,000.00	\$ 3,750.00



Estimated Revenues

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Code Enforcement - Action/Assessments	\$ 2,720.55	\$ 595.00	\$ 2,720.55	\$ -
Willows Street Lighting MSTU	\$ 16,372.80	\$ 14,326.00	\$ 16,372.80	\$ -
Fire Rescue Fee Assessment	\$ 785,631.73	\$ 598,568.00	\$ 785,631.73	\$ -
Sunset Bay Repaving Assessment	\$ 11,547.00	\$ 9,673.00	\$ 11,547.00	\$ -
Park/Tennis Pass	\$ 10,000.00	\$ 5,031.00	\$ 7,500.00	\$ (2,500.00)
Federal Appropriations SRC	\$ 760,000.00	\$ -	\$ -	\$ (760,000.00)
State Grant - Police JAG	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -
Bullet Proof Vest Grant	\$ -	\$ -	\$ -	\$ -
State Grant - FRDAP	\$ -	\$ -	\$ -	\$ -
CARES ACT - American Recovery Act	\$ 1,557,510.00	\$ 1,557,510.00	\$ -	\$ (1,557,510.00)
Revenue Sharing	\$ 137,000.00	\$ 67,741.00	\$ 137,000.00	\$ -
1/2 Cent Sales Tax	\$ 520,000.00	\$ 294,799.00	\$ 595,000.00	\$ 75,000.00
OCPS	\$ 62,500.00	\$ 35,937.00	\$ 62,500.00	\$ -



Estimated Revenues

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Police Service	\$ 6,000.00	\$ 5,220.00	\$ 8,000.00	\$ 2,000.00
Police Off Duty	\$ 35,000.00	\$ 21,165.00	\$ 45,000.00	\$ 10,000.00
Public Works Off Duty	\$ -	\$ 200.00	\$ 200.00	\$ 200.00
Police Education Fund	\$ -	\$ 730.00	\$ 1,460.00	\$ 1,460.00
Solid Waste	\$ 371,476.54	\$ 290,393.00	\$ 371,476.54	\$ -
Historical Preservation Board Committee	\$ 44,000.00	\$ 14,550.00	\$ 19,750.00	\$ (24,250.00)
Downtown Business Committee	\$ -	\$ -	\$ -	\$ -
Tree Board Committee	\$ 45,000.00	\$ 6,840.00	\$ 14,000.00	\$ (31,000.00)
Parks & Recreation Committee	\$ 60,000.00	\$ 82,961.00	\$ 75,000.00	\$ 15,000.00
Pancake Breakfast	\$ -	\$ -	\$ -	\$ -
Fines/Bonds	\$ 15,000.00	\$ 6,077.00	\$ 15,000.00	\$ -
Holiday Social	\$ -	\$ 3,498.00	\$ 3,498.00	\$ 3,498.00
Business Tax Distobution	\$ -	\$ 633.00	\$ 1,000.00	\$ 1,000.00



Estimated Revenues

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
ABT Licenses	\$ -	\$ 244.00	\$ 244.00	\$ 244.00
Mobile Home Licensing	\$ -	\$ 130.00	\$ 130.00	\$ 130.00
Tree Mitigation Fund	\$ 10,000.00	\$ -	\$ 5,000.00	\$ (5,000.00)
Miscellaneous	\$ 30,000.00	\$ 10,548.00	\$ 17,500.00	\$ (12,500.00)
Contributions	\$ -	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
Wine & Dine Event	\$ 200,000.00	\$ 213,564.00	\$ 213,564.00	\$ 13,564.00
Newsletter Ads	\$ 2,750.00	\$ 700.00	\$ 1,400.00	\$ (1,350.00)
Sponsorships (Lunch etc.)	\$ 750.00	\$ -	\$ -	\$ (750.00)
Police Mileage	\$ 1,000.00	\$ -	\$ -	\$ (1,000.00)
Admin & PD Off Duty Fee	\$ 3,500.00	\$ 2,243.00	\$ 4,500.00	\$ 1,000.00
Interest	\$ 10,000.00	\$ 9,328.00	\$ 12,000.00	\$ 2,000.00
Rent	\$ 15,000.00	\$ 5,950.00	\$ 15,000.00	\$ -



Estimated Revenues

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Right of Way Use Agreements	\$ -	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00
Auction/Surplus	\$ 5,000.00	\$ -	\$ -	\$ (5,000.00)
Garden Club Donation	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
TOTAL ALL REVENUE SOURCES	\$ 9,390,517.62	\$ 6,597,101.00	\$ 7,204,353.62	\$ (2,186,164.00)
Transfers In General Fund - Fund Balance	\$ 662,689.00	\$ -	\$ -	\$ (662,689.00)
TOTAL REVENUES/TRANSFERS/BALANCES	\$ 10,053,206.62	\$ 6,597,101.00	\$ 7,204,353.62	\$ (2,848,853.00)

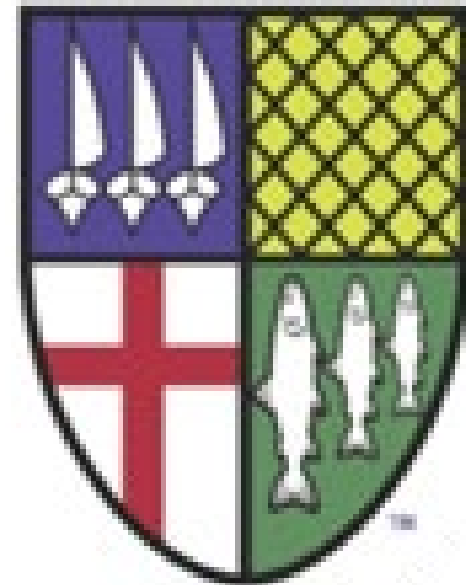


Estimated Revenues

- ARPA Funds will not be allocated this FY \$1,557,510 (HMGP Grants)
- \$760,000 SRS Funds will not be allocated this FY (LAP Certification)
- Reserves will not be utilized this FY \$662,689 (HMGP Grants)
- FEMA Reimbursement: Expenditure and Revenue not stated since it is a wash this FY
- Building Services: 80/20 split Revenues cover costs
- Zoning Deposits reconciled at end of FY. Process has also changed to ensure payment prior to permit approval.
- Boards/Committees: Revenues will outweigh costs.

FY 22-23
Expenditure
Report

THE TOWN OF
Vindermer





LEGISLATIVE

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Travel & Per Diem	\$ 1,000.00	\$ -	\$ 250.00	\$ (750.00)
Miscellaneous Expense & Other Current	\$ 500.00	\$ 200.00	\$ 500.00	\$ -
Office Supplies	\$ 200.00	\$ -	\$ 200.00	\$ -
Subscription/Dues/Training				\$ -
Florida League of Cities - Leg Conference	\$ 428.00	\$ -	\$ -	\$ (428.00)
Florida League of Mayors Conference	\$ 350.00	\$ 350.00	\$ 350.00	\$ -
Florida League of Cities Annual Conference	\$ 400.00	\$ -	\$ -	\$ (400.00)
West Orange Chamber	\$ 225.00	\$ 225.00	\$ 225.00	\$ -
West Orange Times	\$ 22.00	\$ -	\$ 22.00	\$ -
Subscription - Orlando Sentinel	\$ -	\$ -	\$ 50.00	\$ 50.00
Tri County League of Cities Dues	\$ 700.00	\$ -	\$ 700.00	\$ -
Florida League of Cities Dues	\$ 546.00	\$ 573.00	\$ 573.00	\$ 27.00



LEGISLATIVE

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Chamber Events	\$ 1,000.00	\$ -	\$ 500.00	\$ (500.00)
Metro Plan	\$ 224.00	\$ 208.00	\$ 208.00	\$ (16.00)
Luncheons				\$ -
West Orange Chamber	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Mayor/Managers	\$ 300.00	\$ -	\$ 300.00	\$ -
Misc. Luncheons	\$ 250.00	\$ -	\$ 250.00	\$ -
Hosting Luncheon	\$ 1,000.00	\$ -	\$ 350.00	\$ (650.00)
Special Events				
Easter Event	\$ 2,000.00	\$ 1,844.79	\$ 1,844.79	\$ (155.21)
Pancake Breakfast	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -
Holiday Social	\$ 10,000.00	\$ 13,542.94	\$ 13,542.94	\$ 3,542.94
9/11 Appreciation Day	\$ 250.00	\$ -	\$ 250.00	\$ -



LEGISLATIVE

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Armed Forces Day	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
Wine & Dine Event	\$ 200,000.00	\$ 98,403.98	\$ 144,703.98	\$ (55,296.02)
Employee Appreciation	\$ 5,000.00	\$ 4,393.87	\$ 4,393.87	\$ (606.13)
DC Police Memorial	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
Total Legislative	\$ 229,395.00	\$ 120,241.58	\$ 174,213.58	\$ (55,181.42)



ADMINISTRATION

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Salaries	\$ 242,600.80	\$ 110,256.95	\$ 225,000.00	\$ (17,600.80)
Car Allowance	\$ -	\$ 2,700.00	\$ 5,400.00	\$ 5,400.00
Cell Phone Allowance	\$ -	\$ 300.00	\$ 600.00	\$ 600.00
Re-Employment	\$ -	\$ 103.68	\$ 103.68	\$ 103.68
Overtime	\$ 5,000.00	\$ 2,730.00	\$ 4,500.00	\$ (500.00)
FICA Expenses	\$ 15,041.25	\$ 6,139.71	\$ 13,950.00	\$ (1,091.25)
FICA Medicare	\$ 3,517.71	\$ 1,634.56	\$ 3,262.50	\$ (255.21)
Retirement	\$ 23,660.00	\$ 11,382.98	\$ 22,500.00	\$ (1,160.00)
Health Insurance				
Health Care	\$ 28,999.00	\$ 12,872.00	\$ 25,732.00	\$ (3,267.00)
Dental Care	\$ 961.20	\$ 490.23	\$ 942.75	\$ (18.45)
Vision Care	\$ 157.20	\$ 100.62	\$ 193.50	\$ 36.30



ADMINISTRATION

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Life/AD&D	\$ 243.00	\$ 134.94	\$ 259.50	\$ 16.50
Legal Fees	\$ 85,000.00	\$ 54,090.83	\$ 150,000.00	\$ 65,000.00
Professional Services - Salary Study	\$ 5,000.00	\$ -	\$ -	\$ (5,000.00)
Postage/Transport Fees	\$ 350.00	\$ 17.42	\$ 50.00	\$ (300.00)
Communication Services				
Computer Maint	\$ 90,468.84	\$ 62,848.91	\$ 106,588.00	\$ 16,119.16
Chatter Buzz - Web Site Hosting	\$ 3,000.00	\$ 3,039.00	\$ 4,539.00	\$ 1,539.00
Chatter Buzz - Web Site Maint	\$ 2,184.00	\$ -	\$ -	\$ (2,184.00)
AppRiver - Licenses	\$ 8,230.95	\$ 8,421.00	\$ 8,421.00	\$ 190.05
Computer Software	\$ -	\$ 599.88	\$ 599.88	\$ 599.88
App Software	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -
Granicus - Town Council Agenda	\$ 2,250.00	\$ 6,615.23	\$ 6,615.23	\$ 4,365.23



ADMINISTRATION

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Konica Minolta - Square 9	\$ 3,062.00	\$ -	\$ 3,062.00	\$ -
Plaques/Awards	\$ 750.00	\$ 494.30	\$ 750.00	\$ -
Misc Expense & Other Current	\$ 5,500.00	\$ 4,012.00	\$ 5,500.00	\$ -
Office Supplies	\$ 2,000.00	\$ 1,405.78	\$ 2,500.00	\$ 500.00
Subscriptions/Dues/Training				
Dues	\$ 2,500.00	\$ 565.94	\$ 1,000.00	\$ (1,500.00)
Luncheons	\$ 2,000.00	\$ 1,494.00	\$ 1,494.00	\$ (506.00)
Seminars	\$ 2,000.00	\$ 557.00	\$ 1,250.00	\$ (750.00)
Newsletter Mailout	\$ 9,000.00	\$ 6,650.00	\$ 9,000.00	\$ -
Capital Equipment	\$ -	\$ 4,259.17	\$ 4,259.17	\$ 4,259.17
Total Administration	\$ 546,975.95	\$ 307,416.13	\$ 611,572.21	\$ 64,596.26



ADMINISTRATION

- Legal Fees: Boathouse Lawsuit. Fees to be recovered should the Town prevail.
- Salaries: Under to staff transitions. Car and Cell phone allowance included.
- Granicus Over: Added features
- Computer Maintenance: Licensing updates
- Capital Equipment: Laptop TM and Desktop Reception



CLERK

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Salaries	\$ 81,946.80	\$ 40,301.00	\$ 80,602.00	\$ (1,344.80)
FICA Expenses	\$ 5,080.70	\$ 2,441.84	\$ 4,884.00	\$ (196.70)
FICA Medicare	\$ 1,188.23	\$ 617.66	\$ 1,235.00	\$ 46.77
Retirement	\$ 8,194.68	\$ 3,782.00	\$ 7,564.00	\$ (630.68)
Insurance				\$ -
Health Care	\$ 9,666.24	\$ 4,475.00	\$ 8,948.00	\$ (718.24)
Dental Care	\$ 320.00	\$ 163.41	\$ 326.82	\$ 6.82
Vision Care	\$ 52.40	\$ 33.54	\$ 67.08	\$ 14.68
Life & AD&D	\$ 81.00	\$ 44.96	\$ 90.00	\$ 9.00
Travel and Per Diem	\$ 250.00	\$ -	\$ 250.00	\$ -
Professional Services				\$ -
Encryption	\$ 3,000.00	\$ 3,394.00	\$ 5,704.00	\$ 2,704.00



CLERK

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
FRMA	\$ 135.00	\$ 120.00	\$ 120.00	\$ (15.00)
FACC	\$ 75.00	\$ -	\$ 75.00	\$ -
Conference/Training	\$ 1,750.00	\$ 492.00	\$ 1,200.00	\$ (550.00)
CRM & Exam	\$ 855.00	\$ 430.00	\$ 430.00	\$ (425.00)
Capital Equipment	\$ -	\$ 1,010.00	\$ 1,010.00	\$ 1,010.00
Total Clerk	\$ 124,725.05	\$ 62,662.86	\$ 122,630.22	\$ (2,094.83)

- Encryption over due to records requests
- Municode over due to previous year billings



FINANCE

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Salaries	\$ 129,336.68	\$ 114,733.00	\$ 173,701.00	\$ 44,364.32
Overtime	\$ -	\$ 1,255.00	\$ 2,000.00	\$ 2,000.00
FICA Expenses	\$ 8,018.87	\$ 7,248.00	\$ 10,769.00	\$ 2,750.13
FICA Medicare	\$ 1,875.38	\$ 1,761.00	\$ 2,518.00	\$ 642.62
Retirement	\$ 12,933.67	\$ 7,929.00	\$ 17,370.00	\$ 4,436.33
Insurance				\$ -
Health Care	\$ 19,332.00	\$ 8,949.00	\$ 17,900.00	\$ (1,432.00)
Dental Care	\$ 640.80	\$ 326.82	\$ 628.50	\$ (12.30)
Vision Care	\$ 104.80	\$ 67.08	\$ 129.00	\$ 24.20
Life/AD&D	\$ 162.00	\$ 90.00	\$ 173.04	\$ 11.04
Travel and Per Diem	\$ 500.00	\$ -	\$ 250.00	\$ (250.00)
Professional Services - Auditors Fee	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -



FINANCE

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Other Contractual Services				\$ -
Accufund Software Contract	\$ 3,000.00	\$ 2,951.00	\$ 2,951.00	\$ (49.00)
Employee Assistance Program	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -
Waypoints Support Contract	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ -
ADP Payroll Processing & Accufund	\$ 9,400.00	\$ 4,096.00	\$ 8,192.00	\$ (1,208.00)
Fire Restricted Fee	\$ 102,677.00	\$ -	\$ 102,677.00	\$ -
Postage/Transport Fees	\$ 750.00	\$ 374.00	\$ 750.00	\$ -
Utilities				\$ -
Spectrum	\$ 27,024.00	\$ 15,170.00	\$ 29,074.00	\$ 2,050.00
Spectrum Phone Service	\$ 19,000.00	\$ 6,309.00	\$ 15,144.00	\$ (3,856.00)
Orange County Utilities	\$ 7,000.00	\$ 1,034.00	\$ 2,250.00	\$ (4,750.00)
Duke Energy	\$ 108,000.00	\$ 47,925.00	\$ 105,000.00	\$ (3,000.00)



FINANCE

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Willows MSTU	\$ 13,200.00	\$ 6,565.00	\$ 13,200.00	\$ -
Lake Apopka Natural Gas	\$ 1,200.00	\$ 910.00	\$ 1,444.00	\$ 244.00
Rental & Leasing				\$ -
Copy Machine	\$ 4,000.00	\$ 1,534.00	\$ 3,646.00	\$ (354.00)
Credit Card Swipe Lease	\$ 4,600.00	\$ 3,746.00	\$ 5,500.00	\$ 900.00
Postage Lease	\$ 300.00	\$ 298.44	\$ 298.44	\$ (1.56)
General Insurance	\$ 165,000.00	\$ 64,334.00	\$ 167,220.00	\$ 2,220.00
Executive Travel Accident Cov	\$ 420.00	\$ 210.00	\$ 420.00	\$ -
Misc. Expenses & Other Current	\$ 750.00	\$ 211.00	\$ 600.00	\$ (150.00)
Office Supplies	\$ 1,250.00	\$ 1,589.00	\$ 2,500.00	\$ 1,250.00
Operating Supplies	\$ 750.00	\$ 88.33	\$ 200.00	\$ (550.00)
Email Services	\$ -	\$ 119.28	\$ 300.00	\$ 300.00



FINANCE

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Subscriptions/Dues/Training				\$ -
FGFOA Dues	\$ 250.00	\$ -	\$ -	\$ (250.00)
Central Florida FGFOA	\$ 100.00	\$ -	\$ -	\$ (100.00)
Tuition Reimbursement	\$ 3,000.00	\$ 2,000.00	\$ 3,000.00	\$ -
Finance Director Training	\$ 1,800.00	\$ -	\$ 1,000.00	\$ (800.00)
Finance Clerk II & HR Training	\$ 1,000.00	\$ -	\$ 750.00	\$ (250.00)
Solid Waste	\$ 342,392.92	\$ 170,106.00	\$ 340,212.00	\$ (2,180.92)
Total Finance	\$ 1,017,018.12	\$ 499,178.95	\$ 1,059,016.98	\$ 41,998.86

* Overage due to Transition and Retirement of Nora White



DEVELOPMENT SERVICES

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Prof Services - Planning & Zoning	\$ -			\$ -
Prof Services - Plan & Zoning - Admin	\$ 75,000.00	\$ 101,069.00	\$ 150,000.00	\$ 75,000.00
Bldg Inspection Fees	\$ 220,000.00	\$ 106,461.00	\$ 216,000.00	\$ (4,000.00)
Evaluation & Appraisal Report - DOE Dev	\$ -			\$ -
Total Development Services	\$ 295,000.00	\$ 207,530.00	\$ 366,000.00	\$ 71,000.00

- Zoning and Admin: Over due to additional projects requested by Wade Trim. If the Town were to have a Zoning Department this cost would be exponentially higher. The Town will recoup over \$35,000 of this cost
- Building Inspection Fees: 80% of revenues taken in.



PUBLIC WORKS

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Debt Service Main Street	\$ 216,145.00	\$ -	\$ 216,145.00	\$ -
Debt Service - New Town Facilities	\$ 327,000.00	\$ 164,000.00	\$ 328,938.00	\$ 1,938.00
Salaries	\$ 213,517.74	\$ 99,523.00	\$ 211,105.00	\$ (2,412.74)
Overtime	\$ 2,000.00	\$ 991.00	\$ 2,000.00	\$ -
Unemployment	\$ -	\$ 167.99	\$ 167.99	\$ 167.99
FICA Expenses	\$ 13,238.10	\$ 6,106.00	\$ 13,088.00	\$ (150.10)
FICA Med	\$ 3,096.01	\$ 1,614.00	\$ 3,061.00	\$ (35.01)
Retirement	\$ 21,291.77	\$ 9,827.00	\$ 21,110.00	\$ (181.77)
Insurance				\$ -
Health Care	\$ 38,664.96	\$ 17,900.00	\$ 35,800.00	\$ (2,864.96)
Dental Care	\$ 1,281.60	\$ 653.64	\$ 1,257.00	\$ (24.60)
Vision Care	\$ 209.60	\$ 134.00	\$ 258.00	\$ 48.40



PUBLIC WORKS

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Life/AD&D	\$ 243.00	\$ 179.92	\$ 346.00	\$ 103.00
Professional Services				\$ -
General Engineering Services	\$ 9,900.00	\$ 24,000.00	\$ 32,000.00	\$ 22,100.00
General Engineering - Pavillion Oversight	\$ 13,200.00	\$ 13,200.00	\$ 22,400.00	\$ 9,200.00
Lawn & Maintenance	\$ 78,000.00	\$ 32,613.00	\$ 70,451.00	\$ (7,549.00)
Janitorial Services	\$ 15,000.00	\$ 9,340.00	\$ 19,252.00	\$ 4,252.00
Pest Control	\$ 5,250.00	\$ 5,155.00	\$ 6,355.00	\$ 1,105.00
Lakefront Maint	\$ 13,200.00	\$ 9,610.00	\$ 17,380.00	\$ 4,180.00
Town Hall Study	\$ 35,000.00	\$ 6,409.00	\$ 16,000.00	\$ (19,000.00)
Bridge Inspection	\$ 2,000.00	\$ -	\$ -	\$ (2,000.00)
IPO# 4 - Bicycle & Pedestrian Study	\$ 10,000.00	\$ 15,780.00	\$ 22,500.00	\$ 12,500.00
Postage	\$ 150.00	\$ 7.82	\$ 50.00	\$ (100.00)



PUBLIC WORKS

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Storage Units	\$ -	\$ 3,528.00	\$ 3,528.00	\$ 3,528.00
Email	\$ -	\$ 142.56	\$ 356.40	\$ 356.40
Misc Facilities/Buildings Repair & Maint			\$ -	-
Misc Facility: (Chairs, etc)	\$ -		\$ -	-
Town Hall Decorations	\$ 5,800.00	\$ 5,366.00	\$ 5,366.00	\$ (434.00)
Town Hall Floors	\$ -		\$ -	-
AC check	\$ 1,800.00	\$ 350.00	\$ 700.00	\$ (1,100.00)
Fire Extinguisher Check	\$ 1,500.00	\$ 1,270.00	\$ 1,270.00	\$ (230.00)
Misc Facility Repair & Maintenance	\$ 10,000.00	\$ 3,553.00	\$ 8,000.00	\$ (2,000.00)
Repair & Maintenance			\$ -	-
Misc Parts	\$ 2,000.00	\$ 386.00	\$ 1,500.00	\$ (500.00)
Misc Repairs Vehicles	\$ 10,000.00	\$ 708.00	\$ 2,500.00	\$ (7,500.00)



PUBLIC WORKS

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Sidewalk/Bike Path	\$ 95,000.00	\$ 94,719.00	\$ 94,719.00	\$ (281.00)
Sprinkler Repair	\$ 2,000.00	\$ 455.49	\$ 1,000.00	\$ (1,000.00)
Misc Expense and Other Current	\$ 2,500.00	\$ 5,152.00	\$ 7,500.00	\$ 5,000.00
Office Supplies	\$ 500.00	\$ 49.77	\$ 200.00	\$ (300.00)
Uniforms	\$ 5,500.00	\$ 3,090.00	\$ 5,315.23	\$ (184.77)
Streets & Road Repairs				\$ -
Misc Repaving	\$ 10,000.00	\$ 1,038.00	\$ 5,000.00	\$ (5,000.00)
Restriping	\$ -	\$ -	\$ -	\$ -
Repaint Speed Bumps	\$ -	\$ -	\$ -	\$ -
Subscription Dues & Training	\$ 3,800.00	\$ 1,275.00	\$ 3,800.00	\$ -
Operating Supplies				\$ -
Gas	\$ 10,000.00	\$ 3,916.00	\$ 8,500.00	\$ (1,500.00)



PUBLIC WORKS

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Oil Change	\$ 1,500.00	\$ 39.00	\$ 750.00	\$ (750.00)
Shell/Sand/Rock	\$ 15,000.00	\$ 3,190.00	\$ 10,000.00	\$ (5,000.00)
Vehicle Batteries	\$ 500.00	\$ 149.00	\$ 350.00	\$ (150.00)
Vehicle Tires	\$ 1,750.00	\$ 767.00	\$ 1,500.00	\$ (250.00)
Misc Shop Expenses	\$ 4,000.00	\$ 1,171.00	\$ 3,000.00	\$ (1,000.00)
Street & Road Sodding	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -
Tree Removal	\$ 25,000.00	\$ 10,490.00	\$ 22,500.00	\$ (2,500.00)
Signs & Banners	\$ 20,000.00	\$ 6,668.00	\$ 20,000.00	\$ -
Landfill	\$ 250.00	\$ -	\$ 250.00	\$ -
Water Cooler	\$ 150.00	\$ -	\$ -	\$ (150.00)
Capital Equipment - Rental & Leasing				\$ -
2015 Tractor Massey Ferguson	\$ -	\$ -	\$ -	\$ -



PUBLIC WORKS

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
2016 Ford F150 Pick Up - Spv	\$ -	\$ -	\$ -	\$ -
2016 Ford F700 Dump Truck 50%	\$ 4,413.78	\$ -	\$ 4,413.00	\$ (0.78)
2016 Motorgrader 50%	\$ 8,745.20	\$ 8,746.00	\$ 8,746.00	\$ 0.80
2022 Ford Truck	\$ 6,800.00	\$ 34,053.00	\$ 34,053.00	\$ 27,253.00
Capital Improvement Projects				\$ -
Streets & Road CIP	\$ 998,554.00	\$ 66,162.50	\$ 400,000.00	\$ (598,554.00)
PW Water Design	\$ -	\$ -	\$ -	\$ -
Pavement Management Plan	\$ 50,000.00	\$ 8,327.00	\$ 41,157.00	\$ (8,843.00)
Capital Improvement - Multi Modal	\$ 950,000.00	\$ 18,563.00	\$ 150,000.00	\$ (800,000.00)
Old Dirt Main - Road Improvement	\$ -	\$ -	\$ -	\$ -



PUBLIC WORKS

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
West 2nd Ave - Road Improvement	\$ -	\$ -	\$ -	\$ -
American Recovery Act Projects - Potable Water	\$ 1,948,650.00	\$ -	\$ -	\$ (1,948,650.00)
Total Public Works	\$ 5,215,600.76	\$ 700,535.69	\$ 1,887,137.62	\$ (3,328,463.14)

- ARPA Funds not intended to be used this FY
- \$760k SRS Funds not intended to be used this FY. Will be transferred to FY 23/24. \$150 Commitment still included
- Streets and Roads CIP: Projects not intended to start until FY 23/24. \$400k commitment still included
- Purchased new car with cash
- Misc. Expense: Had to replace Chase guardrail 2x
- IPO Multi Modal: Increase due to LAP cert and additional walk thrus
- Professional Services: KHA/MG/JF HMGP Projects, Dirt Main Project and Pavilion.



PUBLIC WORKS: PARKS

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Playground Mulch	\$ 10,000.00	\$ 9,936.00	\$ 9,936.00	\$ (64.00)
Tree Canopy	\$ 20,000.00	\$ 1,240.00	\$ 10,000.00	\$ (10,000.00)
Arbor Day Trees	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
Split Rail Fence	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
Capital Improvements - P&R	\$ 25,000.00	\$ 12,101.00	\$ 25,000.00	\$ -
Misc Park Repairs	\$ -	\$ 2,135.00	\$ 4,000.00	\$ 4,000.00
Total Parks & Recreation	\$ 61,000.00	\$ 30,412.00	\$ 54,936.00	\$ (6,064.00)



POLICE

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Salaries	\$ 891,518.90	\$ 467,757.00	\$ 915,039.00	\$ 23,520.10
Shift Differential	\$ 13,250.00	\$ -	\$ -	\$ (13,250.00)
Staff Matrix Change	\$ 3,000.00	\$ -	\$ -	\$ (3,000.00)
Reserves Salaries	\$ 8,000.00	\$ -	\$ -	\$ (8,000.00)
Police Off Duty	\$ 35,000.00	\$ -	\$ -	\$ (35,000.00)
Overtime	\$ 30,000.00	\$ 5,629.00	\$ 12,500.00	\$ (17,500.00)
Reemployment Tax	\$ -	\$ 844.30	\$ 1,689.00	\$ 1,689.00
Incentive Pay	\$ 10,200.00	\$ -	\$ -	\$ (10,200.00)
FICA Expenses	\$ 55,274.17	\$ 28,692.00	\$ 56,732.00	\$ 1,457.83
FICA Med	\$ 12,927.02	\$ 7,230.00	\$ 13,268.00	\$ 340.98
Retirement	\$ 165,021.07	\$ 67,110.00	\$ 145,000.00	\$ (20,021.07)
Insurance				



POLICE

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Health Care	\$ 144,993.60	\$ 54,045.00	\$ 110,000.00	\$ (34,993.60)
Dental Care	\$ 4,806.00	\$ 2,111.76	\$ 4,222.00	\$ (584.00)
Vision Care	\$ 786.00	\$ 433.44	\$ 866.00	\$ 80.00
Life/AD&D	\$ 1,458.00	\$ 626.26	\$ 1,252.00	\$ (206.00)
Professional Services				\$ -
Psychologicals	\$ 700.00	\$ 750.00	\$ 1,000.00	\$ 300.00
Physical Exams	\$ 600.00	\$ 139.71	\$ 300.00	\$ (300.00)
Polygraph	\$ 540.00	\$ 100.00	\$ 200.00	\$ (340.00)
Accrediation Consulting	\$ -			\$ -
Postage/Transport Fees	\$ 650.00	\$ 82.59	\$ 200.00	\$ (450.00)
Travel Per Diem	\$ -	\$ 212.50	\$ 500.00	\$ 500.00
Fire Service Assessment Fee	\$ 682,954.37	\$ 349,360.00	\$ 682,954.37	\$ -



POLICE

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Repair & Maintenance				\$ -
Tires	\$ 3,000.00	\$ 2,979.00	\$ 4,179.00	\$ 1,179.00
Radar Certification	\$ 3,000.00	\$ 1,050.00	\$ 3,000.00	\$ -
Misc Vehicle Repairs	\$ 17,000.00	\$ 4,793.00	\$ 13,000.00	\$ (4,000.00)
Speedometer Certification	\$ 250.00	\$ 270.00	\$ 270.00	\$ 20.00
Copier Maintenance	\$ 2,264.00	\$ 1,156.00	\$ 2,312.00	\$ 48.00
Vehicle Cleaning	\$ -	\$ 36.00	\$ 80.00	\$ 80.00
Communication Services				\$ -
Dispatch Fee	\$ 47,363.40	\$ 24,160.00	\$ 47,363.40	\$ -
Survey Monkey	\$ 372.00	\$ -	\$ -	\$ (372.00)
360 Labs	\$ 25,000.00	\$ 25,259.00	\$ 25,259.00	\$ 259.00
Miscellaneous Expense & Other Current	\$ 8,000.00	\$ 12,979.00	\$ 15,000.00	\$ 7,000.00



POLICE

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Office Supplies	\$ 4,000.00	\$ 3,543.00	\$ 5,000.00	\$ 1,000.00
Magic Program	\$ 1,200.00	\$ -	\$ -	\$ (1,200.00)
DC Memorial	\$ 2,000.00	\$ 200.00	\$ 1,800.00	\$ (200.00)
Honor Guard Uniforms	\$ 2,000.00	\$ -	\$ -	\$ (2,000.00)
Operating Supplies				\$ -
Gas	\$ 42,500.00	\$ 21,674.00	\$ 43,000.00	\$ 500.00
Oil Changes	\$ 2,000.00	\$ 648.23	\$ 1,750.00	\$ (250.00)
Batteries	\$ 750.00	\$ 158.00	\$ 400.00	\$ (350.00)
Emergency Equipment	\$ 2,000.00	\$ 234.00	\$ 1,500.00	\$ (500.00)
Bullet Proof Vests	\$ 2,000.00	\$ 1,405.00	\$ 2,000.00	\$ -
Uniform	\$ 10,000.00	\$ 8,450.00	\$ 12,000.00	\$ 2,000.00
Ammo/Guns	\$ 5,000.00	\$ 1,227.00	\$ 3,000.00	\$ (2,000.00)



POLICE

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Verizon AirCards	\$ 10,000.00	\$ 9,132.00	\$ 9,132.00	\$ (868.00)
Medical Supplies	\$ 750.00	\$ 1,884.00	\$ 2,400.00	\$ 1,650.00
Subscriptions/Dues	\$ 5,000.00	\$ 1,019.00	\$ 2,000.00	\$ (3,000.00)
Training	\$ 15,000.00	\$ 6,689.00	\$ 12,500.00	\$ (2,500.00)
Accreditation Materials	\$ 15,000.00	\$ 13,911.00	\$ 15,000.00	\$ -
Capital Equipment - Rental & Leasing				\$ -
2019 Ford SUV #42	\$ 9,111.62	\$ 9,111.62	\$ 9,111.62	\$ -
2020 Ford Interceptor #43	\$ 9,112.00	\$ 9,111.62	\$ 9,111.62	\$ (0.38)
2020 Ford SUV # 44	\$ 8,816.54	\$ 8,816.55	\$ 8,816.55	\$ 0.01
2021 Ford Pick Up #45	\$ 7,625.87	\$ 7,625.87	\$ 7,625.87	\$ -
2020 Ford Fusion - #46	\$ 5,365.89	\$ -	\$ 5,365.89	\$ -
2022 Vehicle - #48	\$ 9,111.52	\$ 54,590.56	\$ 54,590.56	\$ 45,479.04



POLICE

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Capital Equipment - Other	\$ -	\$ 8,770.10	\$ 8,770.10	\$ 8,770.10
Radios	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00	\$ (5,000.00)
Axon Cameras	\$ -	\$ 20.90	\$ 20.90	\$ 20.90
Weapons/Holster Systems	\$ 35,000.00	\$ 12,050.00	\$ 18,000.00	\$ (17,000.00)
Taser	\$ -	\$ 311.60	\$ 311.60	\$ 311.60
Finger Print	\$ -	\$ 2,313.00	\$ 2,313.00	\$ 2,313.00
Total Police Department	\$ 2,381,271.97	\$ 1,245,701.61	\$ 2,296,705.48	\$ (84,566.49)



POLICE

- Shift differential, Staff Matrix, Reserves, Crossing Guards and Off Duty included in salaries.
- Tires: Over budget due to DC Bonk flattening JF Tires
- Misc. Over budget for FDLE fingerprinting, 5 Microsoft licenses for patrol vehicles, PD Shed and chairs.
- Vehicle 48: Cash Payment
- Capital: 5 Dell Computers



CODE ENFORCEMENT

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Special Magistrate	\$ 3,500.00	\$ 285.80	\$ 750.00	\$ (2,750.00)
Compliance Actions	\$ 7,500.00	\$ -	\$ -	\$ (7,500.00)
Misc	\$ 200.00	\$ 85.00	\$ 200.00	\$ -
Postage	\$ 500.00	\$ 85.92	\$ 175.00	\$ (325.00)
Communications				
Email Service & Archiving	\$ -	\$ 17.82	\$ 35.64	\$ 35.64
Computer Maintenance	\$ -	\$ -	\$ -	\$ -
Code Officer	\$ 12,500.00	\$ 6,346.00	\$ 12,500.00	\$ -
Workstations Capital Equipment	\$ 2,520.00	\$ -	\$ -	\$ (2,520.00)
Total Code Enforcement	\$ 26,720.00	\$ 6,820.54	\$ 13,660.64	\$ (13,059.36)



BOARDS AND COMMITTEES

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Total Long Range Planning	\$ -	\$ -	\$ -	\$ -
Total Parks & Recreation Committee	\$ 60,000.00	\$ 61,087.00	\$ 70,000.00	\$ 10,000.00
Total Tree Board	\$ 45,000.00	\$ 3,903.00	\$ 10,000.00	\$ (35,000.00)
Total Historical Preservation	\$ 44,000.00	\$ 17,790.00	\$ 36,000.00	\$ (8,000.00)
Total Elders	\$ 5,000.00	\$ 2,683.00	\$ 5,000.00	\$ -
Total WAYS Committee	\$ 1,500.00	\$ -	\$ -	\$ (1,500.00)
Total Committee	\$ 155,500.00	\$ 85,463.00	\$ 121,000.00	\$ (34,500.00)



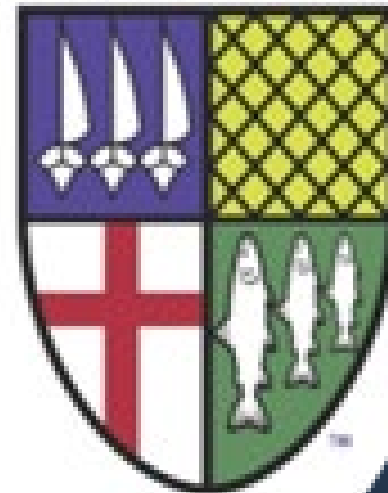
REVENUES VS. EXPENDITURES

LINE ITEM	BUDGETED	ACTUAL	ESTIMATE	DIFFERENCE
Total General Fund Expenditures	\$ 10,053,206.85	\$ 3,265,962.36	\$ 6,706,872.73	\$ (3,346,334.12)
TOTAL REVENUES/TRANSFERS/BALANCES	\$ 10,053,206.62	\$ 6,597,101.00	\$ 7,204,353.62	\$ (2,848,853.00)

Summary

- Anticipated Revenues: \$7,204,353.62
- Anticipated Expenditures: \$6,706,872.73
- With conservative estimates of revenues and controlling expenditures, the Town should be in a good financial position for FY 23/24 transferring a balance of @ \$500,000 into reserves
- Staff continues to submit for reimbursements related to grants awarded. Those revenues are not reflected.
- In expenditures and revenues not allocated in BAR since we anticipate these funds coming in to cover costs prior to October 1.
- Balance of ARPA funds not accounted for since reimbursable and rolled over to FY 23/23.
- Balance of \$760k SRS funds to be rolled into FY 23/24

THE TOWN OF
Windermere



A Look Ahead

- The Draft Budget for FY 23/24 is in the works. The following projects should be able to be fully funded next year without any requests for millage increases:
 - Butler Basin Stormwater and Potable Water System (HMGP/ARPA/State Appropriations)
 - Bessie Basin Stormwater and Potable Water System (HMGP/ARPA/State Appropriations)
 - W. Second Avenue Stormwater and Potable Water System (HMGP/ARPA/State Appropriations)
 - Old Dirt Main Paving and Potable Water System (Road CIP/ARPA/State Appropriations)
 - Phase 1: Ward Trail from North to Park (Safe Routes to Schools/Multi Modal Path CIP/Healthy West Orange/State Appropriations \$1,000,000)
 - Pedestrian Bridge Construction. (Safe Routes to Schools/Multi Modal Path CIP/Healthy West Orange/State Appropriations \$760,000)
 - Rotary Entertainment Pavilion (West Orange Healthcare Alliance Funded \$1,000,000)
 - Wastewater Report \$375,000 (State Appropriations \$375,000)
 - Town Hall Refurbishment
 - Stormwater Master Plan CIP Implementation
 - Pavement Management Plan: CIP implementation
 - Central Potable Water Phase (ARPA/State Appropriations \$3,081,000)
 - Chase/Main: Intersection Improvements (General Fund/State Appropriations \$750,000)
 - Windermere Rd/Main Intersection Improvements (General Fund/State Appropriations \$1,500,000)

Over the last 3 years, the Town has received or has been committed @ \$10,000,000 in grants or appropriations.