



## **CITY OF ARCHER**

16870 SW 134TH AVENUE | P.O. BOX 39 | ARCHER, FLORIDA 32618  
Tel: (352) 495-2880 | Fax: (352) 495-2445 | [www.cityofarcher.com](http://www.cityofarcher.com)

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### **CITY OF ARCHER, FLORIDA FY 2026/2027 SECOND BUDGET WORKSHOP AGENDA**

**DATE:** Thursday, August 20, 2026

**TIME:** 6:30 P.M.

**PLACE:** ARCHER CITY HALL / COMMISSION CHAMBERS

**SECOND BUDGET WORKSHOP ONLY - NO FORMAL ACTION OR FINAL BUDGET  
ADOPTION WILL OCCUR.**

OPENING PRAYER

CALL TO ORDER

ROLL CALL / ATTENDANCE

**MEMBERS:**

Mayor Fletcher Hope  
Vice Mayor Iris Bailey  
Commissioner Karen Fiore  
Commissioner William Lewandowski  
Commissioner Jennifer Rossi

**STAFF / OTHERS:**

City Manager Donald Barber  
Deputy City Manager John Martin  
City Attorney Folds & Walker  
Accountant Michael Whitehead  
City Clerk / Deputy City Clerk

PLEDGE OF ALLEGIANCE TO THE FLAG.

**ITEM - 1 - REVIEW OF THE WORKSHOP AGENDA**

**ITEM - 2 - PUBLIC COMMENT**

**ITEM - 3 - FY 2026/2027 SECOND BUDGET WORKSHOP**

- |                                                                   |                    |
|-------------------------------------------------------------------|--------------------|
| A. City Manager Memorandum - Budget Updates and Outstanding Items | <b>Pages 3-4</b>   |
| B. Updated FY 2026/2027 Budget Presentation                       | <b>Pages 5-14</b>  |
| C. General Fund FY 2026/2027 Proposed Budget                      | <b>Pages 15-17</b> |
| D. Enterprise Funds FY 2026/2027 Proposed Budget                  | <b>Pages 18-19</b> |
| E. WSPP and Infrastructure Sales Tax FY 2026/2027 Proposed Budget | <b>Page 20</b>     |

**ITEM - 4 - COMMISSION BUDGET DISCUSSION AND NONBINDING DIRECTION**

**ITEM - 5 - PUBLIC COMMENTS & COMMUNITY ANNOUNCEMENTS**

**ITEM - 6 - COMMISSIONER COMMENTS**

**ITEM - 7 - MAYOR COMMENTS**

**ITEM - 8 - WORKSHOP CONCLUSION**



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### BUDGET WORKSHOP PROCEDURES FOR MEMBERS OF THE PUBLIC

1. All cell phones must be silenced when entering the Commission Chambers.
2. Once the audience has taken their seats and the workshop begins, there shall be no talking between audience members during the presentation or discussion.
3. A member of the public must be recognized before addressing the City Commission.
4. A recognized speaker shall proceed to the podium, state their name for the record, and offer comments on the budget matter being discussed.
5. Each speaker is limited to not more than three (3) minutes unless additional time is granted by the Mayor.
6. Personal attacks by members of the public or members of the City Commission are not permitted.
7. There shall be no conversation between a recognized speaker and other audience members while the speaker is at the podium.
8. A person requesting additional time or placement of a budget matter on a future agenda should contact City Hall in advance.

### BUDGET WORKSHOP STATUS

This second budget workshop is being held for presentation, public input, and informal discussion of the updated FY 2026/2027 proposed budget. It is not a regular or special City Commission meeting. No ordinance, resolution, millage rate, budget, appropriation, contract, or other formal action will be adopted during the workshop. Any formal action will be placed on a separately noticed City Commission agenda.

### PUBLIC NOTICE AND ACCOMMODATION INFORMATION

Workshop materials may be obtained from the City Clerk's office. The workshop may be recorded, but notes or minutes are not intended to be a verbatim transcript.

Persons with disabilities needing a special accommodation to participate should contact the City of Archer at (352) 495-2880 as early as possible before the workshop.

### PACKET CONTENTS

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# MEMORANDUM

**TO:** Mayor and City Commission  
**FROM:** Donald Barber, City Manager  
**DATE:** August 20, 2026  
**RE:** FY 2026-2027 Second Budget Workshop - Updated Proposed Budget  
**AGENDA**  
**ITEM:** Discussion and Nonbinding Direction

## Purpose

This memorandum summarizes the revisions incorporated into the FY 2026-2027 proposed budget for the August 20, 2026 second budget workshop. The workshop is intended for updated budget review, discussion of remaining policy and funding issues, and nonbinding direction to staff before the September budget hearings.

## Overall Budget Position

| Fund / Group          | July 27 Position | August 20 Position | Net Improvement |
|-----------------------|------------------|--------------------|-----------------|
| General Fund          | \$6,867 deficit  | Balanced           | \$6,867         |
| Enterprise Funds      | \$16,851 deficit | Balanced           | \$16,851        |
| WSPP & Infrastructure | \$22,643 surplus | \$45,725 surplus   | \$23,082        |

As presented for August 20, the General Fund is balanced at \$921,425 in revenues and \$921,425 in expenses. Combined Enterprise Fund revenues and expenses are balanced at \$456,749. WSPP and Infrastructure revenues total \$173,450 against \$127,725 in expenses, leaving a projected \$45,725 surplus in the Infrastructure portion.

## General Fund - Changes Since July 27

- Revenues increased by \$24,914, primarily from a \$24,000 Utility Service Tax - Water allocation and \$914 in other revenue adjustments based on actual activity.
- Expenses increased by a net \$18,047, bringing the General Fund into balance at \$921,425.
- Major reductions include IT contract (\$20,276), cleaning services (\$5,525), transfer to the Enterprise Fund (\$4,000), capital outlay (\$3,000), street maintenance (\$2,500), community center maintenance (\$1,800), and memberships (\$288).
- Major increases include staff salary allocation changes following elimination of part-time office staff (\$33,198), road and street maintenance (\$5,000), property insurance (\$7,495), FDOT contract costs (\$9,192), and audit allocation (\$551).

## Enterprise Funds - Changes Since July 27

- Water revenues decreased by \$25,650 and Water expenses decreased by \$61,410. The FY 2026-2027 Water budget is now balanced at \$310,928.
- Water changes include a \$24,000 reduction in water sales to account for the Water Utility Service Tax, deletion of the \$4,000 General Fund transfer, staff allocation reductions of \$65,662, and increased Utility Service Professional costs of \$3,551.
- Solid Waste revenues decreased by \$12,576 and expenses increased by \$6,332. The FY 2026-2027 Solid Waste budget is balanced at \$145,821.
- The prior commercial collection/rate-increase revenue was removed and replaced with a proposed \$12.50 monthly commercial service charge, budgeted to generate \$7,650.

## **WSPP and Infrastructure Sales Tax Funds**

- Projected FY 2026-2027 revenues total \$173,450, including \$1,000 of interest income and \$22,000 of use of fund balance.
- WSPP expenditures total \$97,725, including \$60,000 for shade, fencing, and repairs, along with allocated personnel, retirement, insurance, audit, and related costs.
- Infrastructure expenditures total \$30,000, consisting of \$15,000 for a truck and \$15,000 for a sweeper/edger. The Infrastructure Fund is projected to retain a \$45,725 surplus.

## **Personnel and Budget Assumptions**

- Proposed staffing reflects 6 full-time FTEs and 1 part-time FTE for the Deputy City Manager; the vacant Public Works position and part-time office staff are eliminated.
- A 3% COLA is included for full-time employees with at least one year of service.
- The City Manager contract is budgeted at \$90,000 plus benefits, and the Deputy City Manager is assumed to receive FRS or an equivalent benefit.
- Commission salary returns to two payments per month; overtime has been reduced.
- Water base rates and Solid Waste base rates include a 3% CPI adjustment. Solid Waste also assumes the new \$12.50 monthly commercial service charge.
- Cleaning services are removed, and debt-service payments are budgeted in both the General Fund and Water Fund.

## **Potential Additional Reductions Identified for Discussion**

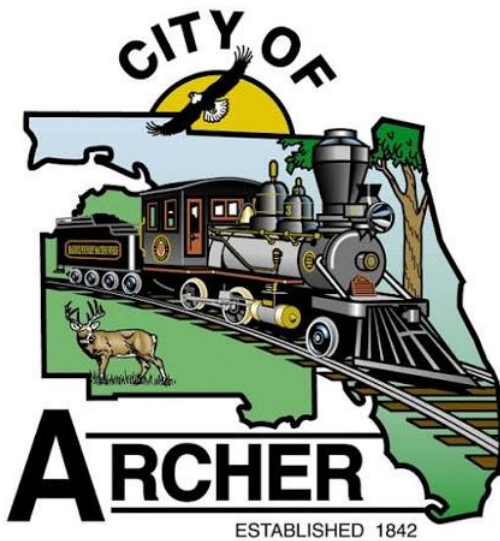
- Suspend hanging holiday streetlight signs for one year (approximately \$1,300).
- Reduce Municode updates to once per year (approximately \$2,000).
- Discontinue Aqua Gold (approximately \$1,345).
- Review position classifications to better align with the City's size and operational needs.
- Evaluate lower-cost health insurance and property insurance options; quotes remain pending.
- Consider an employee contribution of 20% toward health insurance and 100% of supplemental insurance.

## **Outstanding Items / Next Steps**

- Receive remaining State Revenue Projections and incorporate any final changes.
- Secure a replacement line of credit, with a stated minimum need of \$1 million.
- Identify WSPP projects and finalize health insurance, property insurance, billing software, and IT contract costs.
- Bring forward resolutions for the Solid Waste commercial customer service charge, CPI increases, and fee schedule changes.
- Determine whether to begin reserving funds for the potential effects of SB 4-F and HJR 1, which would require additional reductions if pursued.

## **Administrative Date Check Before Final Packet Publication**

The August 20 budget presentation lists September 14 and September 28 for the first and second budget readings. The previously established budget calendar lists the tentative budget and millage hearing for September 10, 2026 at 6:00 P.M. and the final budget adoption hearing for September 17, 2026 at 6:00 P.M. These source documents conflict, so the hearing dates should be confirmed and made consistent throughout the packet before final publication.



# City of Archer

FY26 / FY27 Budget Workshop  
August 20, 2026

# Personnel Services

| FTE Count     | Full-Time | Part-Time                      |
|---------------|-----------|--------------------------------|
| FY26 adopted  | 7 FTE's*  | 0 FTE's (2- PT added mid year) |
| Proposed FY27 | 6 FTE's** | 1 FTE's (Deputy CM)***         |

\*PW employee was budgeted as bookkeeper in FY26 reducing PW FTE count

\*\*The current vacant PW position was eliminated in the first budget pass

\*\*\*Part-time office staff has been eliminated in this second budget pass

## Surplus (Deficit)

### As of July 27, 2026 Budget

| Workshop          |    | GF        |    | Enterprise |    | WSPP & Infra |
|-------------------|----|-----------|----|------------|----|--------------|
| Revenues          | \$ | 896,511   | \$ | 494,976    | \$ | 150,450      |
| Expenses          |    | (903,378) |    | (511,827)  |    | (127,807)    |
| Surplus (Deficit) | \$ | (6,867)   | \$ | (16,851)   | \$ | 22,643       |

### As of August 20, 2026 Budget Workshop

|                   |    | GF        |    | Enterprise |    | WSPP & Infra |
|-------------------|----|-----------|----|------------|----|--------------|
| Revenues          | \$ | 921,425   | \$ | 456,749    | \$ | 173,450      |
| Expenses          |    | (921,425) |    | (456,749)  |    | (127,725)    |
| Surplus (Deficit) | \$ | -         | \$ | -          | \$ | 45,725       |

## Changes from July 27<sup>th</sup> Budget Workshop

### **GF Revenues increased- \$24,914**

- Increased Utility Service Tax- Water - \$24,000
- Tweaked other revenues based on actuals - \$914

### **GF Expenses increased- \$18,047**

- Reduced IT contract- (\$20,276)
- Deleted cleaning services- (\$5,525)
- Deleted transfer to enterprise fund - (\$4,000)
- Decreased capital outlay- (\$3,000)
- Decreased street maintenance- (\$2,500)
- Decreased community center maintenance- (\$1,800)
- Decreased memberships- (\$288)
- Increased audit allocation - \$551
- Deleted part-time office staff & increased staff salary allocations- \$33,198
- Increased road and street maintenance - \$5,000
- Increased property insurance- \$7,495
- Increased DOT contract- \$9,192

## Changes from July 27<sup>th</sup> Budget Workshop

### **Water Revenues decreased- (\$25,650)**

- Increased sales - \$2,350
- Deleted transfer from general fund – (\$4,000)
- Decreased water sales to account for water service tax - (\$24,000)

### **Water Expenses decreased- (\$61,410)**

- Deleted part-time office staff & decreased staff salary allocations- (\$65,662)
- Deleted training- (\$500)
- Increased professional services for Utility Service Pro. - \$3,551
- Increased office supplies- \$1,200

## Changes from July 27<sup>th</sup> Budget Workshop

### **Solid Waste Revenues decreased - (\$12,576)**

- Deleted commercial collection and rate increase -(\$20,226)
- Added new commercial service monthly charge \$12.50 - \$7,650

### **Solid Waste Expenses increased- \$6,332**

- Reduced audit allocation – (\$551)
- Reduced postage – (\$1,751)
- Allocated small portion of salary- \$8,634

## Changes from July 27<sup>th</sup> Budget Workshop

### **WSPP Revenues increased - \$23,000**

- Added interest income - \$1,000
- Added use of fund balance - \$22,000

### **Solid Waste Expenses decreased- (\$80)**

- Salary adjustments – (\$80)

## Budget Assumptions

- 3% COLA for all full-time employees with 1+ years of employment
- Commission salary back to two payments a month
- CM contract at \$90k plus benefits
- Deputy CM receives FRS- or something equivalent
- Deleted vacant PW position
- Deleted part-time office staff
- Reduced overtime
- Water base rates include 3% CPI
- Solid waste base rates include 3% CPI and a new service charge for commercial customers at \$12.50 per month
- Deleted cleaning services
- Debt service payments budgeted in both GF & Water fund

## Possible Budget Cuts

- No hanging of holiday streetlight signs for one year ~ \$1,300
- Municode update 1x a year ~\$2,000
- Stop using Aqua Gold ~1,345
- Reclass positions to more align with the needs and size of Archer
- More affordable health insurance plan- waiting on quote
- Employees pay 20% of health insurance and 100% of any supplemental insurance
- More affordable property insurance- waiting on quote

## Next Steps

- Still waiting on State Revenue Projections
- Must secure a new LOC
  - Minimum amount needed \$1M
- Identify WSPP projects
- Secure new health insurance rates
- Secure new property insurance rates
- Secure new billing software
- Secure new IT contract
- Approve by resolution solid waste commercial customer service charge & CPI increases
- Decide if we assume SB 4-F & HJR 1 F pass and start budgeting for this loss this year by moving funds into a reserve account (would require cuts)
- Approval of Fee Schedule changes by resolution
- 1<sup>st</sup> and 2<sup>nd</sup> reading of the approved budget
  - September 14, 2026
  - September 28, 2026

**General Fund FY26/27 Proposed Budget- 8/20/26**

Ordinary Income/Expense

| Income                       |                                                        | FY26 Adopted<br>Budget | FY26 Projected YE | FY27 Proposed<br>Budget |
|------------------------------|--------------------------------------------------------|------------------------|-------------------|-------------------------|
| 300000 · Income              |                                                        |                        |                   |                         |
|                              | 310000 · General Government Taxes                      |                        |                   |                         |
|                              | 311000 · Ad Valorem Tax                                | \$ 358,206             | \$ 365,455        | \$ 385,821              |
|                              | 312410 · First Local Option Fuel Tax                   | 31,500                 | 31,221            | 31,653                  |
|                              | 312420 · Second Local Option Fuel Tax                  | 22,600                 | 22,531            | 23,007                  |
|                              | 314100 · Utility Service Tax Electricity               | 95,102                 | 120,226           | 122,631                 |
|                              | 314300 · Utility Service Tax - Water                   | 24,000                 | 0                 | 24,000                  |
|                              | 314800 · Utility Service Tax - Propane                 | 4,164                  | 1,500             | 4,000                   |
|                              | 315000 · Communication Service Tax (202)               | 52,500                 | 61,809            | 61,646                  |
|                              | 316000 · Local Business Tax (Ch205)                    | 3,250                  | 2,499             | 2,500                   |
|                              | <b>Total 310000 · General Government Taxes</b>         | <b>591,322</b>         | <b>605,241</b>    | <b>655,258</b>          |
|                              | 320000 · Permits, Fees, Licenses                       |                        |                   |                         |
|                              | 322100 · Building/Zoning Permits                       | 500                    | 0                 | 300                     |
|                              | 323100 · Franchise Fee (Electric)-Clay- Duke           | 80,527                 | 83,550            | 85,221                  |
|                              | 323700 · Franchise Fee (Solid Waste)                   | 16,899                 | 17,594            | 7,948                   |
|                              | 324710 · Lien Search Fee                               | 500                    | 0                 | 0                       |
|                              | 329000 · Zoning Verification Fee (Other)               | 1,000                  | 0                 | 0                       |
|                              | 320000 · Permits, Fees, Licenses - Other               | 500                    | 5,000             | 5,000                   |
|                              | <b>Total 320000 · Permits, Fees, Licenses</b>          | <b>99,926</b>          | <b>106,144</b>    | <b>98,469</b>           |
|                              | 335000 · State Shared                                  |                        |                   |                         |
|                              | 335120 · State Revenue Sharing-Proceeds                | 67,000                 | 57,169            | 62,010                  |
|                              | 335140 · Mobile Home Licenses                          | 2,000                  | 200               | 200                     |
|                              | 335150 · Alcoholic Beverage Licenses                   | 1,000                  | 0                 | 0                       |
|                              | 335180 · Local Gov Half-Cent Sales Tax                 | 73,200                 | 63,412            | 73,112                  |
|                              | 335900 · FDOT Lighting Agreement                       | 20,703                 | 20,264            | 20,475                  |
|                              | <b>Total 335000 · State Shared</b>                     | <b>163,903</b>         | <b>141,045</b>    | <b>155,798</b>          |
|                              | 340000 · Charges for Services                          |                        |                   |                         |
|                              | 341900 · Other Govt Service(Notary, Fax) - Other       | 500                    | 0                 | 0                       |
|                              | <b>Total 341900 · Other Govt Service(Notary, Fax)</b>  | <b>500</b>             | <b>0</b>          | <b>0</b>                |
|                              | 341910 · Laurel Hill Cemetery                          | 8,000                  | 0                 | 4,000                   |
|                              | <b>Total 340000 · Charges for Services</b>             | <b>8,500</b>           | <b>0</b>          | <b>4,000</b>            |
|                              | 351000 · Judgements, Fines & Forfeits                  |                        |                   |                         |
|                              | 351500 · Judgements, Fines & Forfeits                  | 500                    | 50                | 500                     |
|                              | 354000 · Code and Ordinance Violations                 | 100                    | 0                 | 100                     |
|                              | 351000 · Judgements, Fines & Forfeits - Other          | 100                    | 0                 | 100                     |
|                              | <b>Total 351000 · Judgements, Fines &amp; Forfeits</b> | <b>700</b>             | <b>50</b>         | <b>700</b>              |
|                              | 360000 · Miscellaneous Revenues                        |                        |                   |                         |
|                              | 361100 · Interest and Other Earnings                   | 500                    | 3,439             | 200                     |
|                              | 362000 · Rents and Royalties                           |                        |                   |                         |
|                              | 362200 · Community Center Rental Fees                  | 7,000                  | 6,600             | 6,600                   |
|                              | 362221 · Wilson Robinson Park Rental Fee               | 500                    | 200               | 200                     |
|                              | 362222 · Maddox Park Rental Fees                       | 500                    | 200               | 200                     |
|                              | <b>Total 362000 · Rents and Royalties</b>              | <b>8,000</b>           | <b>7,000</b>      | <b>7,000</b>            |
|                              | 365000 · Sale of Surplus Material&Scrap                | 5,000                  | 0                 | 0                       |
|                              | 366540 · Community Center (Fundraisers)                | 100                    | 0                 | 0                       |
|                              | 366550 · Veterans Memorial (Bricks)                    | 100                    | 0                 | 0                       |
|                              | 366910 · Recreation (Sponsors)                         | 5,000                  | 0                 | 0                       |
|                              | 366915 · Recreation (Fundraisers)                      | 3,000                  | 0                 | 0                       |
|                              | <b>Total 366000 · Contributions /Private Sources</b>   | <b>8,200</b>           | <b>0</b>          | <b>0</b>                |
|                              | <b>Total 360000 · Miscellaneous Revenues</b>           | <b>21,700</b>          | <b>10,439</b>     | <b>7,200</b>            |
| <b>Total 300000 · Income</b> |                                                        | <b>886,051</b>         | <b>862,919</b>    | <b>921,425</b>          |
| <b>Total Income</b>          |                                                        | <b>886,051</b>         | <b>862,919</b>    | <b>921,425</b>          |

**General Fund FY26/27 Proposed Budget - 8/20/26**

**Expense**

**500000 · Expenses**

|                                                        |                                                       | <b>FY26 Adopted<br/>Budget</b> | <b>FY26 Projected YE</b> | <b>FY27 Proposed<br/>Budget</b> |
|--------------------------------------------------------|-------------------------------------------------------|--------------------------------|--------------------------|---------------------------------|
| <b>511000 · Legislative</b>                            |                                                       |                                |                          |                                 |
|                                                        | 511110 · Commission Salaries                          | 15,000                         | 15,000                   | 30,600                          |
|                                                        | 511210 · Payroll Taxes FICA/Med                       | 1,148                          | 1,148                    | 2,341                           |
|                                                        | 511220 · Retirement                                   | 8,186                          | 8,186                    | 15,015                          |
|                                                        | 511340 · Election Expense                             | 2,500                          | 3,017                    | 3,200                           |
|                                                        | 511600 · Chambers Maintenance                         | 1,250                          | 0                        | 0                               |
|                                                        | 511810 · Misc. Legal Fees                             | 250                            | 0                        | 0                               |
| <b>Total 511000 · Legislative</b>                      |                                                       | <b>28,333</b>                  | <b>27,350</b>            | <b>51,156</b>                   |
| <b>512000 · Executive</b>                              |                                                       |                                |                          |                                 |
|                                                        | 512010 · City Manager                                 | 45,000                         | 45,000                   | 49,770                          |
|                                                        | 512020 · Payroll Taxes (FICA, Medicare)               | 3,443                          | 3,443                    | 3,807                           |
|                                                        | 512030 · Retirement (FRS)                             | 14,958                         | 14,958                   | 16,225                          |
|                                                        | Insurance                                             | 0                              | 0                        | 6,306                           |
|                                                        | 512050 · Travel (Conference, Meetings)                | 250                            | 0                        | 1,000                           |
| <b>Total 512000 · Executive</b>                        |                                                       | <b>63,651</b>                  | <b>63,401</b>            | <b>77,109</b>                   |
| <b>513000 · Financial &amp; Administration</b>         |                                                       |                                |                          |                                 |
|                                                        | 513120 · Administration Salaries                      |                                |                          |                                 |
|                                                        | 513160 · Admin Overtime                               | 3,400                          | 3,400                    | 5,430                           |
|                                                        | 513120 · Administration Salaries - Other              | 106,400                        | 106,400                  | 105,479                         |
|                                                        | <b>Total 513120 · Administration Salaries</b>         | <b>109,800</b>                 | <b>109,800</b>           | <b>110,909</b>                  |
|                                                        | 513210 · Payroll Taxes (FICA, Medicare)               | 8,400                          | 8,400                    | 8,485                           |
|                                                        | 513220 · Retirement (FRS)                             | 34,100                         | 34,100                   | 15,073                          |
|                                                        | 513230 · Insurance (Health, Dental, Life)             | 13,800                         | 33,268                   | 14,465                          |
|                                                        | 513240 · Insurance (Worker's Comp)                    | 2,000                          | 0                        | 0                               |
|                                                        | 513320 · Audit                                        | 10,000                         | 10,000                   | 32,051                          |
|                                                        | 513400 · Travel                                       | 250                            | 250                      | 250                             |
|                                                        | 513430 · Utilities (City Hall)                        | 16,500                         | 0                        | 0                               |
|                                                        | Cox                                                   | 0                              | 2,840                    | 3,216                           |
|                                                        | Verizon                                               | 0                              | 5,278                    | 5,748                           |
|                                                        | Grucom                                                | 0                              | 6,900                    | 6,900                           |
|                                                        | Clay                                                  | 0                              | 1,267                    | 1,579                           |
|                                                        | Duke                                                  | 0                              | 51,549                   | 65,794                          |
|                                                        | 513450 · Insurance (PRM)                              | 8,500                          | 35,005                   | 16,590                          |
|                                                        | 513490 · Legal Advertising                            | 1,500                          | 1,574                    | 1,574                           |
|                                                        | 513491 · Codes Enforcement                            | 1,200                          | 0                        | 1,200                           |
|                                                        | 513495 · Postage                                      | 4,000                          | 1,652                    | 2,677                           |
|                                                        | 513510 · Admin Office                                 | 20,000                         | 30,433                   | 25,101                          |
|                                                        | 513530 · Copier (Printing)                            | 3,500                          | 2,102                    | 2,102                           |
|                                                        | 513540 · Memberships/Subscriptions                    | 1,250                          | 3,314                    | 3,026                           |
|                                                        | 513641 · Capital Outlay/Equipment \$1000+             | 0                              | 0                        | 10,000                          |
|                                                        | 513000 · Financial & Administration - Other-bank fees | 0                              | 3,024                    | 3,024                           |
| <b>Total 513000 · Financial &amp; Administration</b>   |                                                       | <b>234,800</b>                 | <b>340,756</b>           | <b>329,763</b>                  |
| <b>514000 · Legal</b>                                  |                                                       |                                |                          |                                 |
|                                                        | 514100 · Legal Fees                                   | 60,000                         | 60,000                   | 60,000                          |
|                                                        | 514000 · Legal - Other                                | 5,000                          | 5,000                    | 5,000                           |
| <b>Total 514000 · Legal</b>                            |                                                       | <b>65,000</b>                  | <b>65,000</b>            | <b>65,000</b>                   |
| <b>515310 · Comprehensive Planning Costs</b>           |                                                       | <b>15,000</b>                  | <b>0</b>                 | <b>0</b>                        |
| <b>519000 · Other General Government Service</b>       |                                                       |                                |                          |                                 |
|                                                        | 519310 · Professional Services                        | 10,000                         | 24,727                   | 24,727                          |
|                                                        | 519320 · IT                                           | 25,000                         | 38,213                   | 38,213                          |
|                                                        | 519330 · IT (Edmunds Contract)                        | 20,000                         | 21,796                   | 6,000                           |
|                                                        | 519340 · Admin Cleaning Services                      | 2,880                          | 5,525                    | 0                               |
|                                                        | 519460 · Repairs & Maintenance                        | 1,000                          | 6,151                    | 6,151                           |
|                                                        | 519510 · Office Supplies                              | 2,500                          | 0                        | 0                               |
| <b>Total 519000 · Other General Government Service</b> |                                                       | <b>61,380</b>                  | <b>96,411</b>            | <b>75,091</b>                   |
| <b>539000 · Cemetery</b>                               |                                                       |                                |                          |                                 |
|                                                        | 539010 · Cemetery (Contract Mowing)                   | 0                              | 7,200                    | 7,200                           |
|                                                        | 539020 · Cemetery (Water)                             | 500                            | 0                        | 500                             |
|                                                        | 539030 · Cemetery (Tree Removal)                      | 1,500                          | 0                        | 1,000                           |
|                                                        | 539040 · Cemetery Maintenance (Other)                 | 500                            | 0                        | 500                             |
| <b>Total 539000 · Cemetery</b>                         |                                                       | <b>2,500</b>                   | <b>7,200</b>             | <b>9,200</b>                    |

**General Fund FY26/27 Proposed Budget - 8/20/26**

|                                                      |                                               | FY26 Adopted<br>Budget | FY26 Projected YE | FY27 Proposed<br>Budget |
|------------------------------------------------------|-----------------------------------------------|------------------------|-------------------|-------------------------|
| 541000 · Street Expenses                             |                                               |                        |                   |                         |
|                                                      | 541160 · Streets Overtime                     | 2,700                  | 2,700             | 11,496                  |
|                                                      | 541120 · Street Salaries - Other              | 116,500                | 116,500           | 55,461                  |
|                                                      | <b>Total 541120 · Street Salaries</b>         | <b>119,200</b>         | <b>119,200</b>    | <b>66,957</b>           |
|                                                      | 541210 · Payroll Taxes (FICA, Medicare)       | 9,119                  | 9,119             | 5,122                   |
|                                                      | 541220 · Retirement (FRS)                     | 17,284                 | 17,284            | 9,099                   |
|                                                      | 541230 · Insurance (Health,Dental,Life)       | 18,200                 | 0                 | 11,255                  |
|                                                      | 541240 · Insurance (Workers Comp)             | 2,500                  | 0                 | 0                       |
|                                                      | 541310 · Professional Services                | 2,500                  | 0                 | 620                     |
|                                                      | 541311 · Tree Removal                         | 5,000                  | 0                 | 2,500                   |
|                                                      | 541312 · Holiday Lights                       | 0                      | 1,292             | 1,292                   |
|                                                      | 541340 · FDOT (Signal Maintenance)            | 8,500                  | 8,500             | 17,312                  |
|                                                      | 541430 · Utilities (Roads, Streets)           | 37,500                 | 0                 | 0                       |
|                                                      | 541450 · Insurance (PRM)                      | 23,500                 | 0                 | 25,145                  |
|                                                      | 541460 · Vehicle (Maintenance)                | 6,250                  | 0                 | 1,281                   |
|                                                      | 541461 · Fleet Vehicle                        | 0                      | 0                 | 4,000                   |
|                                                      | 541520 · Small Tools                          | 500                    | 0                 | 0                       |
|                                                      | 541521 · Uniforms                             | 2,000                  | 0                 | 2,880                   |
|                                                      | 541523 · Vehicle (Fuel - Oil)                 | 5,500                  | 4,545             | 3,030                   |
|                                                      | 541530 · Street Maintenance- Road Maintenance | 10,000                 | 0                 | 7,500                   |
|                                                      | 541532 · Training                             | 250                    | 0                 | 250                     |
|                                                      | 541640 · Road & Street Repair                 | 7,500                  | 0                 | 7,500                   |
|                                                      | 541700 · Ameris Loan (Equip) Principal        | 0                      | 0                 | 25,000                  |
|                                                      | 541701 · Ameris Loan (Equip) Interest         | 0                      | 0                 | 25,800                  |
| <b>Total 541000 · Street Expenses</b>                |                                               | <b>275,303</b>         | <b>159,940</b>    | <b>216,543</b>          |
| 569000 · Senior Center Expense                       |                                               |                        |                   |                         |
|                                                      | 569100 · Senior Center (Utilities)            | 1,200                  | 0                 | 0                       |
| <b>Total 569000 · Senior Center Expense</b>          |                                               | <b>1,200</b>           | <b>0</b>          | <b>0</b>                |
| 572000 · Parks & Recreation Expense                  |                                               |                        |                   |                         |
|                                                      | 572100 · Wilson Robinson (Utilities)          | 5,500                  | 0                 | 0                       |
|                                                      | 572121 · Payroll Taxes                        | 2,234                  | 2,234             | 4,094                   |
|                                                      | 572150 · Wilson Robinson (Maintenance)        | 4,250                  | 0                 | 275                     |
|                                                      | 572200 · Maddox (Utilities)                   | 1,500                  | 0                 | 0                       |
|                                                      | 572210 · Salary                               | 29,200                 | 29,200            | 46,556                  |
|                                                      | Overtime                                      | 0                      | 0                 | 6,962                   |
|                                                      | 572220 · Retirement                           | 4,220                  | 4,220             | 7,273                   |
|                                                      | 572230 · Insurance-Health/Dental/Life         | 7,700                  | 0                 | 8,820                   |
|                                                      | 572240 · Insurance-W/Comp                     | 500                    | 0                 | 0                       |
|                                                      | 572250 · Maddox (Maintenance)                 | 2,000                  | 0                 | 0                       |
|                                                      | 572350 · Green Courts (Maintenance)           | 200                    | 0                 | 0                       |
|                                                      | 572500 · Insurance (PRM)                      | 8,000                  | 0                 | 8,560                   |
|                                                      | 572520 · Rec (Equipment)                      | 250                    | 0                 | 0                       |
|                                                      | 572523 · Rec ( Fuel & Oil)                    | 0                      | 0                 | 3,030                   |
|                                                      | 572525 · Rec (Vehicle Maint)                  | 500                    | 0                 | 0                       |
|                                                      | 572570 · Rec (Programing)                     | 750                    | 0                 | 0                       |
|                                                      | 572610 · Rec (Trophies,Awards)                | 250                    | 0                 | 0                       |
|                                                      | 572620 · Rec (Maintenance,Supplies)           | 1,250                  | 3,198             | 3,198                   |
|                                                      | 572630 · Rec (Fundraising)                    | 150                    | 0                 | 0                       |
|                                                      | 572655 · Rec (Travel,Fees,Dues)               | 100                    | 0                 | 0                       |
|                                                      | 572660 · Rec (Expense, Other)                 | 500                    | 0                 | 0                       |
|                                                      | 572665 · Rec (Uniforms)                       | 1,750                  | 0                 | 0                       |
| <b>Total 572000 · Parks &amp; Recreation Expense</b> |                                               | <b>70,804</b>          | <b>38,852</b>     | <b>88,769</b>           |
| 575000 · Community Center Expenses                   |                                               |                        |                   |                         |
|                                                      | 575100 · Community Center (Utilities)         | 9,500                  | 0                 | 0                       |
|                                                      | 575200 · Community Center Insur. (PRM)        | 8,000                  | 0                 | 8,560                   |
|                                                      | 575510 · Community Center (Maintenance)       | 5,500                  | 0                 | 235                     |
|                                                      | 575520 · Community Center (Other)             | 3,000                  | 0                 | 0                       |
| <b>Total 575000 · Community Center Expenses</b>      |                                               | <b>26,000</b>          | <b>0</b>          | <b>8,795</b>            |
| <b>Total 500000 · Expenses</b>                       |                                               | <b>843,970</b>         | <b>798,910</b>    | <b>921,425</b>          |
|                                                      |                                               | 42,081                 | 64,009            | -0                      |
|                                                      |                                               | <b>\$ 42,081</b>       | <b>\$ 64,009</b>  | <b>\$ (0)</b>           |

**Enterprise FY26/27 Proposed Budget - 8/20/26**

**Ordinary Income/Expense**

|                                           | <b>FY26 Adopted<br/>Budget</b> | <b>FY26 Projected<br/>YE</b> | <b>FY27 Proposed<br/>Budget</b> |
|-------------------------------------------|--------------------------------|------------------------------|---------------------------------|
| <b>Income</b>                             |                                |                              |                                 |
| <b>Water Sales - Residential</b>          | \$ 228,351                     | \$ 296,503                   | \$ 244,286                      |
| Interest                                  | 0                              | 191                          | 191                             |
| <b>Water Sales - Non Residential</b>      | 62,132                         | 0                            | 64,451                          |
| Rate Increase                             | 21,763                         | 0                            | 0                               |
| Connection Fees & Penalties               | 4,000                          | 0                            | 2,000                           |
| Transfer from GF                          | 21,041                         | 0                            | 0                               |
| <b>Water Total Income</b>                 | <b>337,287</b>                 | <b>296,694</b>               | <b>310,928</b>                  |
| <b>Solid Waste- Residential</b>           | 127,399                        | 125,283                      | 138,171                         |
| Solid Waste Rate Increase-Commercial      | 2,436                          | 0                            | 7,650                           |
| Springs Grant                             | 13,000,000                     | 13,000,000                   | 0                               |
| LPA - State Appropriation                 | 1,250,000                      | 1,250,000                    | 0                               |
| <b>Solid Waste Total Income</b>           | <b>14,379,835</b>              | <b>14,375,283</b>            | <b>145,821</b>                  |
| 533100 · Water Fund Salaries              | 124,100                        | 124,100                      | 102,940                         |
| 533160 · Water Fund Overtime              | 4,400                          | 4,400                        | 5,789                           |
| <b>Total 533100 · Water Fund Salaries</b> | <b>128,500</b>                 | <b>128,500</b>               | <b>108,729</b>                  |
| 533120 · Payroll Taxes (FICA, Medicare)   | 9,830                          | 9,830                        | 8,318                           |
| 533130 · Retirement (FRS)                 | 18,376                         | 18,376                       | 19,720                          |
| 533140 · Insurance (Health,Dental,Life)   | 15,500                         | 0                            | 11,685                          |
| 533150 · Insurance (Worker's Comp)        | 15,000                         | 0                            | 0                               |
| 533200 · Miscellaneous                    | 2,500                          | 0                            | 0                               |
| 533210 · Audit                            | 2,500                          | 10,000                       | 8,000                           |
| 533230 · Insurance (PRM)                  | 23,500                         | 35,005                       | 24,211                          |
| Travel                                    | 0                              | 0                            | 1,000                           |
| 533240 · Training (Water)                 | 500                            | 0                            | 0                               |
| Edmunds                                   | 5,000                          | 1,460                        | 1,460                           |
| 533400 · Office Supplies (Water)          | 200                            | 0                            | 1,200                           |
| 533410 · Postage (Water)                  | 1,600                          | 0                            | 3,975                           |
| 533520 · Utilities (Public Works)         | 4,000                          | 0                            | 5,000                           |
| 533540 · Tools (Water)                    | 3,100                          | 0                            | 0                               |
| 533600 · Professional Services (Water)    | 44,500                         | 59,608                       | 63,159                          |
| Loan split with GF- principal             | 0                              | 0                            | 25,000                          |
| Loan split with GF- interest              | 0                              | 51,185                       | 25,800                          |
| 533810 · Vehicle Maintenance (Water)      | 2,600                          | 0                            | 0                               |
| 533820 · Vehicle (Fuel & Oil) WF          | 2,500                          | 0                            | 0                               |
| 593313 · Permits                          | 2,000                          | 2,324                        | 2,324                           |
| 593520 · Chemicals                        | 450                            | 1,346                        | 1,346                           |
| <b>Total 581000 ·Water Fund</b>           | <b>284,656</b>                 | <b>317,633</b>               | <b>310,928</b>                  |
| <b>Over/Under Water Fund</b>              | <b>52,631</b>                  | <b>-20,939</b>               | <b>0</b>                        |

## Enterprise FY26/27 Proposed Budget - 8/20/26

|                                           | FY26 Adopted<br>Budget | FY26 Projected<br>YE | FY27 Proposed<br>Budget |
|-------------------------------------------|------------------------|----------------------|-------------------------|
| <b>595000 · Solid Waste Fund</b>          |                        |                      |                         |
| Solid Waste Fund Salaries                 | 5,400                  | 5,400                | 5,763                   |
| · Payroll Taxes (FICA, Medicare)          | 413                    | 413                  | 441                     |
| · Retirement (FRS)                        | 772                    | 772                  | 1,879                   |
| · Insurance (Health,Dental,Life)          | 121                    | 0                    | 551                     |
| · Insurance (Worker's Comp)               | 250                    | 0                    | 0                       |
| · Audit                                   | 2,500                  | 0                    | 3,949                   |
| Edmunds                                   | 5,000                  | 0                    | 1,460                   |
| Insurance                                 | 0                      | 0                    | 934                     |
| Office Supplies                           | 200                    | 0                    | 0                       |
| Postage                                   | 1,600                  | 0                    | 2,224                   |
| <b>595100 · Contracted Services-Waste</b> | <b>98,400</b>          | <b>97,298</b>        | <b>128,620</b>          |
| <b>Total 595000 · Solid Waste Fund</b>    | <b>114,656</b>         | <b>103,883</b>       | <b>145,821</b>          |
| <b>Over/Under Solid Waste Fund</b>        | <b>15,179</b>          | <b>21,400</b>        | <b>0.00</b>             |
| <br>                                      |                        |                      |                         |
| · Wastewater Fund                         |                        |                      |                         |
| Interest Expense                          | 39,600                 | 39,600               | 0                       |
| Newberry WWTP Capacity Purchase           | 10,220,000             | 10,220,000           | 0                       |
| Capital Outlay- Wastewater System         | 4,030,000              | 4,030,000            | 0                       |
| <b>Total · Waste Water Fund</b>           | <b>14,289,600</b>      | <b>14,289,600</b>    | <b>0</b>                |
| <b>Over/Under Wastewater Fund</b>         | <b>-39,600</b>         | <b>-39,600</b>       | <b>0</b>                |
| <br>                                      |                        |                      |                         |
| <b>Total all Enterprise Funds</b>         | <b>\$ 28,210</b>       | <b>\$ (39,140)</b>   | <b>\$ 0</b>             |

## WSPP & Infrastructure Sales Tax FY26/27 Proposed Budget - 8/20/26

### Ordinary Income/Expense

| Income                                   | FY26<br>Adopted<br>Budget | FY26<br>Projected<br>YE | FY27<br>Proposed<br>Budget |
|------------------------------------------|---------------------------|-------------------------|----------------------------|
| 312600 · Discretionary Sales Tax (WSPP)  | \$ 78,000                 | \$ 75,225               | \$ 75,225                  |
| Interest income                          | 0                         | 1,000                   | 1,000                      |
| 312610 · Discretionary Sales Tax (Infra) | 78,000                    | 75,255                  | 75,225                     |
| Use of Fund Balance                      | 0                         | 0                       | 22,000                     |
|                                          | <b>156,000</b>            | <b>151,480</b>          | <b>173,450</b>             |
| <br>Transfer from GF                     | <br><b>21,041</b>         | <br><b>0</b>            | <br><b>0</b>               |
| <br>Salaries                             | <br>0                     | <br>0                   | <br>23,320                 |
| Overtime                                 | 0                         | 0                       | 1,687                      |
| Payroll Taxes (FICA, Medicare)           | 0                         | 0                       | 1,913                      |
| Retirement (FRS)                         | 0                         | 0                       | 5,007                      |
| Insurance (Health,Dental,Life)           | 0                         | 0                       | 3,797                      |
| Audit                                    | 0                         | 0                       | 2,000                      |
| Recreation Capital Expenditures          | 78,000                    | 69,000                  | 0                          |
| Shade/ fencing/repairs                   | 0                         | 0                       | 60,000                     |
| Total · WSPP Fund                        | 78,000                    | 69,000                  | 97,725                     |
| <b>Over/Under WSPP Fund</b>              | <b>0</b>                  | <b>6,225</b>            | <b>0</b>                   |
| Truck                                    | 0                         | 0                       | 15,000                     |
| Sweeper/Edger                            | 0                         | 0                       | 15,000                     |
| Infrastructure Capital Expenditure       | 78,000                    | 0                       | 0                          |
| Total · Infrastructure Fund              | 78,000                    | 0                       | 30,000                     |
| <b>Over/Under Infra Fund</b>             | <b>\$ -</b>               | <b>\$ 75,255</b>        | <b>\$ 45,725</b>           |