City of Stuart

# AGENDA

## SPECIAL COMMISSION MEETING OF THE STUART CITY COMMISSION
## BUDGET WORKSHOP #1

**AUGUST 10, 2026**
**AT 3:00 PM**
**COMMISSION CHAMBERS**
**121 SW FLAGLER AVE.**
**STUART, FLORIDA 34994**

**CITY COMMISSION**

**Mayor Sean Reed**
**Vice Mayor VACANT**
**Commissioner Eula R. Clarke**
**Commissioner Laura Giobbi**
**Commissioner Campbell Rich**

**ADMINISTRATIVE**

**City Manager, Michael Giardino**
**City Attorney, Lee J. Baggett**
**City Clerk, Mary R. Kindel**

Agenda items are available on our website at http://www.cityofstuart.us
Phone: (772) 288-5306. Fax: (772) 288-5305. E-mail: mkindel@ci.stuart.fl.us

In compliance with the Americans with Disabilities Act (ADA), anyone who needs a special accommodation to attend this meeting should contact the City's ADA coordinator at 772-288-5306 at least 48 hours in advance of the meeting, excluding Saturday and Sunday.

If a person decides to appeal any decision made by the Board with respect to any matter considered at this meeting, he will need a record of the proceeding, and that for such purpose he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

**(RC)** next to an item denotes there is a City Code requirement for a Roll Call vote.
**(QJ)** next to an item denotes that it is a quasi-judicial matter or public hearing.

## ROLL CALL

## PLEDGE OF ALLEGIANCE

## PRESENTATIONS

1. FY2027 BUDGET PRESENTATION

## COMMENTS BY CITY COMMISSIONERS

## COMMENTS BY CITY MANAGER

## APPROVAL OF AGENDA

## COMMENTS FROM THE PUBLIC (Non-Agenda Related) (3 Minutes Max.)

## ADJOURNMENT

**WHAT IS CIVILITY?** Civility is caring about one's identity, needs and beliefs without degrading someone else's in the process. Civility is more than merely being polite. Civility requires staying "present" even with those persons with whom we have deep-rooted and perhaps strong disagreements. It is about constantly being open to hear, learn, teach and change. It seeks common ground as a beginning point for dialogue. It is patience, grace, and strength of character. Civility is practiced in our City Hall.

**PUBLIC COMMENT:** If a member of the public wishes to comment upon ANY subject matter, including quasi-judicial matters, please submit a Request to Speak form. These forms are available in the back of the Commission Chambers, and should be given to the City Clerk prior to introduction of the item number you would like to address.

**CONSENT CALENDAR:** Those matters included under the Consent Calendar are self-explanatory, non-controversial, and are not expected to require review or discussion. All items will be enacted by one motion. If discussion on an item is desired by any City Commissioner that item may be removed by a City Commissioner from the Consent Calendar and considered separately. If an item is quasi-judicial it may be removed by a Commissioner or any member of the public from the Consent Calendar and considered separately.

**QUASI-JUDICIAL HEARINGS:** Some of the matters on the Agenda may be "quasi-judicial" in nature. City Commissioners will disclose all ex-parte communications, and may be subject to voir dire by any interested party regarding those communications. All witnesses testifying will be "sworn" prior to their testimony. However, the public is permitted to comment without being sworn. Unsworn testimony will be given appropriate weight and credibility by the City Commission.

# CITY OF STUART, FLORIDA
# AGENDA ITEM REQUEST
# City Commission

**Meeting Date:** 8/10/2026 **Prepared by:**

**Title of Item:**
FY2027 BUDGET PRESENTATION

**Summary Explanation/Background Information on Agenda Request:**
REVIEW OF FY27 BUDGET

**Funding Source:**
NA

**Recommended Action:**
N/A

**ATTACHMENTS:**
1. Recommended Budget Book - City of Stuart - FY2027 - DRAFT
2. 2027 Budget Workshop #1

# FY2027 Recommended Budget

City of Stuart

Budget Study Sessions

10 August & 24 August 2026

# Table of Contents

**Fiscal Year 2027**

**Honorable Mayor and Commissioners:**

It is my pleasure to present the City Manager's Proposed Budget for Fiscal Year 2027 for your consideration. Over the past several months, City departments have worked collaboratively to develop a balanced budget that reflects the City's commitment to fiscal responsibility while continuing to deliver the high-quality services our residents expect.

The City of Stuart remains financially sound. Careful evaluation of departmental requests, disciplined financial planning, and prudent management of available revenues have allowed us to present a budget that maintains current service levels while keeping the proposed millage rate virtually unchanged, with a maximum increase of 0.1 mills. This approach demonstrates our continued commitment to protecting taxpayers while ensuring the long-term financial sustainability of City operations.

Like municipalities across Florida, the City continues to experience increasing costs associated with contractual obligations, employee benefits, insurance, utilities, infrastructure maintenance, and essential operational services. At the same time, legislative actions at the state level have created additional financial uncertainty and may present future budgetary challenges for local governments. Despite these pressures, this proposed budget maintains the City's conservative financial practices by aligning recurring expenditures with recurring revenues whenever possible, ensuring programs and services remain sustainable well into the future.

Government exists to provide the essential services that enhance the way people live, work, and play. The City Commission has consistently prioritized maintaining exceptional service levels while limiting the expansion of government, and that philosophy continues to guide every budget decision. This budget reflects the City's dedication to delivering services in the most efficient and cost-effective manner possible while preserving the quality of life that makes Stuart one of Florida's premier communities.

Although the City's taxable property values continue to increase, the rate of growth has moderated compared to previous years. Historically, growth in taxable value has helped offset rising operating costs without requiring significant adjustments to the millage rate. As that growth begins to level, it becomes increasingly important to encourage responsible redevelopment and economic investment that strengthens the City's existing tax base and supports long-term financial stability. At the same time, proposed state legislation affecting property tax revenues has introduced additional uncertainty for local governments and could further limit one of the City's primary revenue sources in future years. As these legislative discussions continue, the City will remain committed to prudent financial planning, maintaining adequate reserves, and identifying efficiencies that preserve essential services while protecting taxpayers.

The budget development process began in May with departments evaluating operational needs, identifying priorities, and preparing estimates for the coming fiscal year. Throughout the process, revenue projections and expenditure estimates were carefully analyzed to ensure compliance with all applicable statutory requirements while maintaining the City's high standards of fiscal stewardship.

As in prior years, the budget reflects centralized services provided across departments, with direct costs assigned where appropriate and indirect costs allocated using equitable, data-driven methodologies. This approach provides a transparent and accurate representation of the true cost of delivering municipal services.

The accompanying budget document includes detailed schedules, financial summaries, revenue and expenditure analyses, and statistical information designed to provide a comprehensive understanding of the City's financial position and operational priorities.

Looking ahead, the City will continue to seek opportunities for greater efficiency through innovation, technology, process improvements, strategic investment, and the pursuit of competitive grant funding opportunities. These efforts will help diversify funding sources, maximize taxpayer dollars, and enable Stuart to adapt to changing financial conditions while continuing to provide the high level of public services our residents expect.

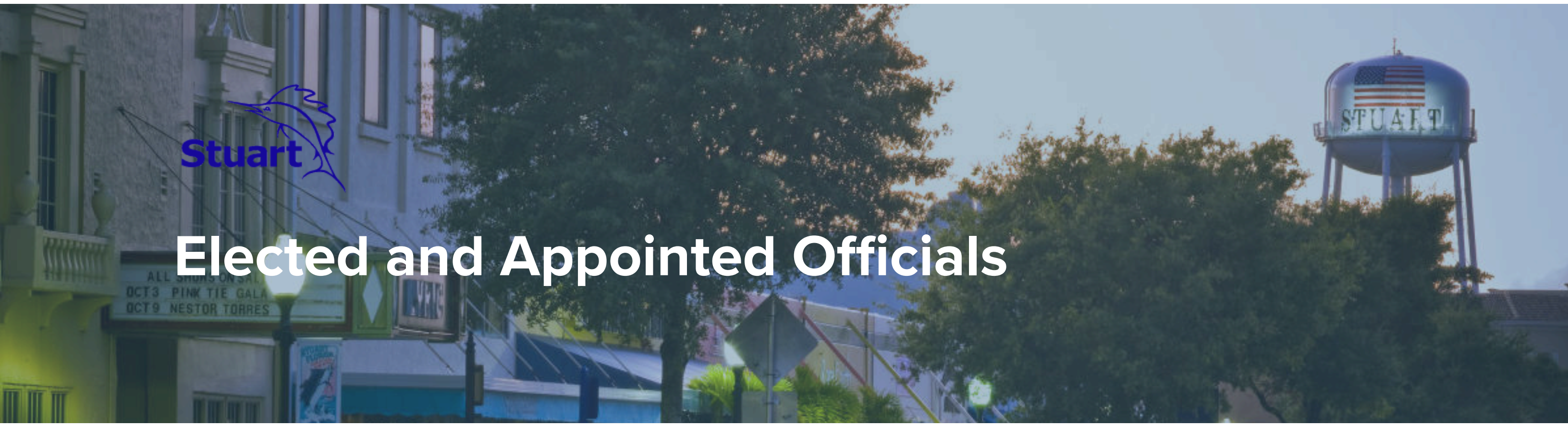
Overall, the City of Stuart remains in an excellent financial position. Reserve balances, responsible financial management, and a diverse commercial tax base continue to provide a solid foundation for the future. As we continue investing in our infrastructure, neighborhoods, parks, public safety, and downtown, we remain committed to enhancing the community for both residents and visitors while preserving the unique character that defines Stuart.

Finally, I would like to extend my sincere appreciation to the Mayor and City Commission, our Department Directors, City employees, and especially the Financial Services Department for their dedication and hard work throughout the budget development process. Together, we have prepared a fiscally responsible budget that supports the City's mission today while positioning Stuart for continued success in the years ahead.

Sincerely,

Michael Giardino
City Manager

Kate Ambrosini
Finance Director




# Elected and Appointed Officials

## City Commission

| | |
|---|---|
| Mayor | Sean Reed |
| Vice Mayor | Vacant |
| Commissioner | Eula R Clarke |
| Commissioner | Laura Giobbi |
| Commissioner | Campbell Rich |

## Appointed Officials

City Manager - Michael Giardino
City Attorney - Lee Baggett, Esq
City Environmental Attorney - Ruth Holmes, Esq

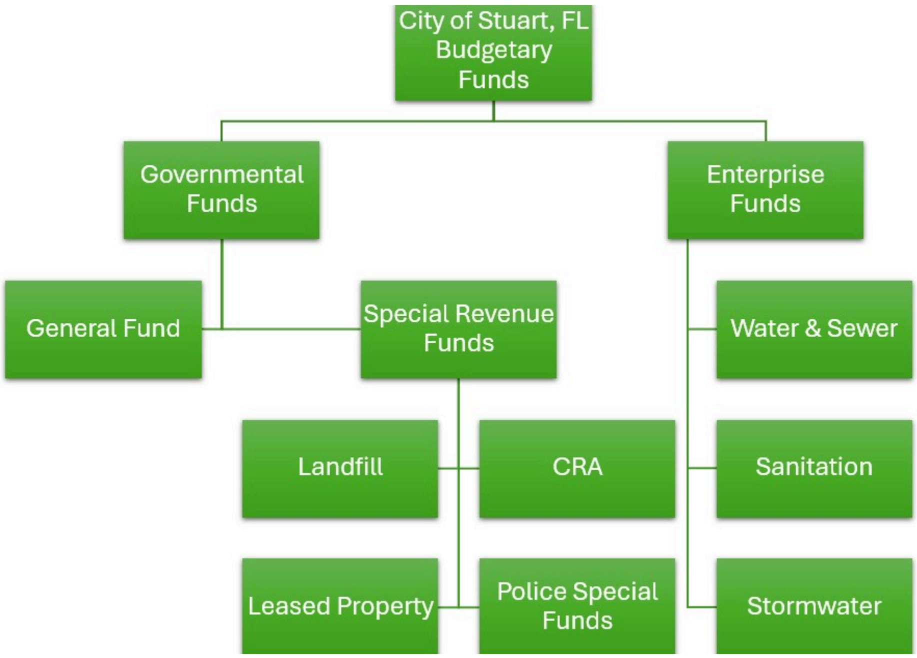
## Department Directors

| | |
|---|---|
| Finance | Kate Ambrosini |
| Community Services | Jim Chrulski |
| Technology Services | Darren Duke |
| Fire Rescue Chief | Vince Felicione |
| CRA Director | Pinal Gandhi-Savdas |
| City Clerk | Mary Kindel |
| Development | Jodi Kugler |
| Utilities & Engineering | Peter Kunen |
| Public Works | Milton Leggett |
| Human Resources | Roz Strong |
| Police Chief | Flamur Zenelovic |


City Commission
City Attorney
City Manager
Environmental Attorney
City Clerk
Human Resources
Finance
Technology Services
Public Works
Development
Police
Fire Rescue
Community Services
Utilities & Engineering
CRA

# Fund Descriptions and Structures

## Fund and Account Structure Overview




## Fund and Account Structure Description

The accounts of the City of Stuart are organized based on funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The City prepares annual budgets for governmental funds and enterprise funds. The City of Stuart adopts budgets for the following funds.

**General Fund**
Accounts for all financial resources not accounted for in other funds (e.g. Human Resources, Finance, Police, Fire, Community Services, and Public Works). The General Fund includes accounting for two account groups.

**Special Revenue Funds**
Account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

- Landfill Property Maintenance
- Community Redevelopment Agency
- Leased Property Management Fund
- Police Special Funds

**Enterprise Funds**
Account for operations that are financed and treated in a manner similar to a private business – where the intent of the governing body is that the cost of providing the services to the public on a continuing basis will be financed and recovered primarily through user charges. Related capital projects are accounted for in the individual enterprise funds.

- Water and Sewer Fund
- Sanitation Fund
- Stormwater Fund


# Basis of Budgeting

**Basis of Accounting versus the Basis of Budgeting**

The basis of accounting is when the effects of transactions and events are recognized. The basis of accounting in accordance with generally accepted accounting principles will not be the same basis used in preparing the budget document.

The City of Stuart produces a "cash flow" budget document which differs from GAAP (Generally Accepted Accounting Principles) mainly in the fact we present any current expected revenues in the year being budgeted, as well as any expenses, represented as appropriations. The City's budget does reflect capital outlay expenditures in all funds, even enterprise funds, even though they may be capitalized for financial reporting. We also budget for debt service payments even in enterprise funds as expenditures regardless of financial reporting presentation. The City does not budget for non-cash expenditures such as depreciation since there is no actual cash flow out.

**Balanced Budget**

A balanced budget is a requirement of almost any budget process. A balanced budget is where the sources of money used to fund the budget are at least equal to the uses of the money. Sources include revenues, fund balances, reserves, and borrowings.

Generally, recurring expenditures will be funded with recurring revenues and nonrecurring revenues will be used only for nonrecurring expenditures. If surplus funds are available after funding of all required reserves, these surplus funds may be used in balancing the annual budget. Reserve funds are the last source to be used to balance the annual budget.

**Budgetary Policies**

1. The basis of budgeting is best described as a modified cash basis because funds are budgeted in the year expended. The adopted annual budget is the basis for the implementation, control, and management of that year's programs and use of funds. The budget will reflect the needs being met, services provided, resources used, and sources of funds.
2. The operating budget will be based on the principle that current operating expenditures, including debt service, will be funded with current revenues creating a structurally balanced budget.
3. The budget will fully appropriate the resources needed for authorized regular staffing. At no time shall the number of regular full-time employees on the payroll exceed the total number of positions authorized by the City Manager. All personnel actions shall be in conformance with applicable Federal and State law and all City ordinances and policies.
4. The city manager shall provide annually a budget preparation schedule outlining the preparation timelines for the proposed budget. Budget packages for the preparation of the budget shall be distributed to City departments in a timely manner for the Department's completion. Department officials shall prepare and return their budget proposals as required in the budget preparation schedule.
5. Performance measurement indicators will be an integral part of the budget process. The departments will annually report progress against their respective performance measures.
6. Alternatives for improving the efficiency and effectiveness of the City's programs and the productivity of its employees will be considered during the budget process. Duplication of services and inefficiency in service delivery will be eliminated whenever they are identified.
7. A capital improvement list will be defined separately.

## Full-Time Positions*

| (General Fund) | FY2026 Current | FY2027 Proposed | Increase (decrease) | Fund-Division |
|---|---|---|---|---|
| City Commssion | 5 | 5 | | 001-110 |
| City Manager's Office | 2.3 | 2.3 | | 001-120 |
| Human Resources | 3.25 | 3.25 | | 001-125 |
| City Clerk | 2.7 | 2.7 | | 001-130 |
| Finance | 6 | 6 | | 001-140 |
| Information Technology | 5.7 | 5.7 | | 001-145 |
| City Attorney | 2 | 2 | | 001-150 |
| Environmental Attorney | 1 | 1 | | 001-155 |
| Police | 75.25 | 75.25 | | 001-190 |
| Police (sworn) | 53 | 53 | | |
| Fire | 80.5 | 83.5 | 3 | 001-201 |
| Development | 3.5 | 3.5 | | 001-210 |
| Building & Permitting | 6.5 | 7.5 | 1 | 001-211 |
| Community Services | 1.3 | 1.3 | | 001-240 |
| 10th Street Recreation Center | 6 | 6 | | 001-242 |
| | | | | |
| Public Works (General Fund) | | | | |
| Vehicle Maintenance | 5 | 5 | | 001-170 |
| Building Maintenance | 9 | 9 | | 001-215 |
| Park & Grounds Maintenance | 10 | 10 | | 001-220 |
| Transportation Maintenance | 7.67 | 8.67 | 1 | 001-230 |
| Athletic Field Maintenance | 1 | 2 | 1 | 001-243 |
| | | | | |
| Public Works (Stormwater Fund) | | | | |
| Stormwater Management | 2.33 | 3.33 | 1 | 430-810 |
| | | | | |
| CRA Fund | 2 | 2 | | 107-117 |
| | | | | |
| Utilities & Engineering (Water Fund) | | | | |
| Water Treatment | 12 | 14 | 2 | 410-610 |
| Water Reclamation | 7 | 7 | | 410-620 |
| Water Distribution & Collection | 19 | 19 | | 410-630 |
| Water Customer Service | 4 | 4 | | 410-640 |
| Utilities Administration | 10 | 10 | | 410-670 |
| | | | | |
| Utilities & Engineering (Sanitation Fund) | | | | |
| Residential Waste | 2 | 2 | | 420-710 |
| Commericial Waste | 11 | 11 | | 420-720 |
| Yard Trash Collection | 3 | 3 | | 420-730 |
| | | | | |
| **Total** | **306** | **315** | **9** | |

* (less than 1 FTE indicated partial costing to another fund or department)

## Breakdown of Capital Expenses by Department and Fund

| Department | Fund | Object | Amount | Description |
|---|---|---|---|---|
| 145 - Technology Services | 001 - General | 56564 - Machinery & Equipment Expense | 100,000 | Replacement Servers (3) |
| 145 - Technology Services | 001 - General | 56564 - Machinery & Equipment Expense | 50,000 | AI Server |
| 170 - Vehicle Maintenance | 001 - General | 56564 - Machinery & Equipment Expense | 30,000 | Replace Fuel Pumps at Garage Complex (Cost for larger SUV's - Fire, Police and U&E) |
| 190 - Police | 001 - General | 56564 - Machinery & Equipment Expense | 9,999 | Scanner and evidence label printer required for new CAD/RMS System |
| 190 - Police | 001 - General | 56564 - Machinery & Equipment Expense | 10,000 | Interior Drone for Special Response Team |
| 201 - Fire/Rescue | 001 - General | 56564 - Machinery & Equipment Expense | 223,000 | New: Mobile SCBA Air Bottle Refill Trailer for Fire Scenes |
| 230 - Transportation Maintenance | 001 - General | 56563 - Infrastructure Expense | 425,000 | Courtesy Dock Wave Attenuator PPW00394 (Transportation Impact/FIND Grant/CRA funded) |
| 290 - General Fund Non-Operating | 001 - General | 59599 - Other Uses | 100,000 | Capital Improvements Reserve + Plans and evaluations of restructuring of offices at City Hall and Wells Fargo buildings |
| 910 - Leased Property Maintenance | 110 - Leased Property Management | 56562/56564 - Buildings/Equipment | 36,817 | Misc. |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 1,000,000 | Project LIFT at 710 SE MLK Blvd; Demo and Construction |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 10,700,000 | Guy Davis Community Park Including Skate Park |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 4,000,000 | Stypmann Neighborhood Drainage and Sidewalk Improvements |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 200,000 | Tree Canopy Enhancement Program within ROW - Installation |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 440,000 | Downtown Undergrounding Project - Unspent budget from FY 2025/2026 (Utilities fees - AT&T, Comcast, permits) |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 200,000 | Memorial Park/Amphitheatre Additional Costs for Efficiency and Overall Functionality - Design and Construction |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 250,000 | Flagler Park Additional Parking Construction |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 250,000 | Federal Highway Street Tree and Sidewalk Implementation |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 100,000 | Solar Lighting for Gateway and District Signs |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 1,250,000 | Non-LAP - Dixie Highway Improvements Phase 1 - Joan Jefferson to Ocean Blvd (not in City's ROW) - Sidewalk and FEC ROW |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 2,000,000 | LAP - Dixie Highway Improvements Phase 2 - Joan Jefferson to Ocean Blvd - City's ROW |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 400,000 | Guy Davis Community Park - CEI Services |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 450,000 | Dixie Highway Improvements - CEI Services for LAP and Non-LAP |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 300,000 | Stypmann Drainage and Sidewalk Improvements - CEI Services |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 500,000 | Confusion Corner Design/Enhancements for Safety Improvements |
| 610 - Water Treatment Team | 410 - Water & Sewer | 56563 - Infrastructure Expense | 2,506,935 | (New) FA-2 Well & Wellhead - Construction (Project #21032605) (Other Reserves) |
| 610 - Water Treatment Team | 410 - Water & Sewer | 56563 - Infrastructure Expense | 886,000 | (New) FA-2 - Raw Water Main - Construction (Project #21032606) (Other Reserves) |
| 610 - Water Treatment Team | 410 - Water & Sewer | 56563 - Infrastructure Expense | 350,000 | (New) RO Plant Expansion Design (Project #21032607) (Other Reserves) |
| 620 - Water Reclamation Team | 410 - Water & Sewer | 56562 - Buildings Expense | 2,400,000 | Headworks - Demo & Construction, Equipment Installation (Project #220461-02) Undesign, Unres Fund Bal |
| 620 - Water Reclamation Team | 410 - Water & Sewer | 56563 - Infrastructure Expense | 107,010 | (New) Digestor Tank Cover Improvements - Design (Proj #054301) |
| 620 - Water Reclamation Team | 410 - Water & Sewer | 56563 - Infrastructure Expense | 18,500 | (New) Injection Well Spare Flow Meter, Back Pressure Unit (Proj #054401) |
| 620 - Water Reclamation Team | 410 - Water & Sewer | 56563 - Infrastructure Expense | 136,235 | (New) Aeration Basins Turbo Blowers Design (Project #054101) |
| 630 - Distribution & Collection Team | 410 - Water & Sewer | 56563 - Infrastructure Expense | 360,000 | Grinder Systems (30) (011202 - 56563 Sewer Avail Fees) |
| 630 - Distribution & Collection Team | 410 - Water & Sewer | 56563 - Infrastructure Expense | 125,000 | (New) Addl Fire Hydrants (Citywide) Design (Project #052901) |
| 630 - Distribution & Collection Team | 410 - Water & Sewer | 56563 - Infrastructure Expense | 150,000 | (New) Addl Fire Hydrants (Citywide) Construction & CEI (Project #052901) |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 56564 - Machinery & Equipment Expense | 45,248 | (New) 2027 Ford F250, Replaces 2017 F250, CS82 |

# All Funds - Revenue

| Fund | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|
| **001 - General Total** | $47,846,729 | $48,791,907 | $47,934,180 | $39,531,497 | $50,192,000 |
| **104 - Landfill Property Total** | $45,324 | $46,044 | $41,000 | $31,108 | $42,230 |
| **190 - Police Special Revenues Total** | $41,576 | $42,240 | $75,450 | $36,848 | $6,000 |
| **110 - Leased Property Management Total** | $3,084,026 | $3,101,036 | $1,603,022 | $1,430,933 | $2,000,526 |
| **107 - Community Redevelopment Total** | $6,962,206 | $7,505,437 | $20,504,929 | $12,199,414 | $20,363,635 |
| **105 - CDBG Total** | $87,313 | ($94,513) | $0 | $0 | $0 |
| **106 - Discretionary Tax Total** | $0 | $1,918,479 | $0 | $2,129,526 | $0 |
| **410 - Water & Sewer Total** | $16,642,820 | $18,602,814 | $23,556,381 | $13,608,107 | $26,343,690 |
| **420 - Sanitation/Solid Waste Total** | $6,496,873 | $7,166,597 | $7,495,902 | $5,729,987 | $7,735,643 |
| **430 - Stormwater Management Total** | $2,799,409 | $3,143,507 | $1,613,834 | $1,340,319 | $1,539,000 |
| **Grand Total** | **$84,006,276** | **$90,223,548** | **$102,824,698** | **$76,037,739** | **$108,222,724** |

# All Funds - Expenses

| Fund | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|
| **001 - General Total** | $47,684,128 | $50,096,595 | $47,934,180 | $36,533,629 | $50,175,422 |
| **104 - Landfill Property Total** | $10,765 | $69,373 | $41,000 | $7,663 | $5,066 |
| **190 - Police Special Revenues Total** | $15,123 | $13,285 | $47,000 | $1,202 | $15,500 |
| **110 - Leased Property Management Total** | $1,115,931 | $1,359,937 | $1,603,022 | $544,101 | $1,385,813 |
| **107 - Community Redevelopment Total** | $6,303,920 | $5,217,850 | $20,504,929 | $10,245,871 | $25,670,650 |
| **410 - Water & Sewer Total** | $12,967,704 | $14,190,273 | $23,556,381 | $15,030,649 | $27,899,741 |
| **420 - Sanitation/Solid Waste Total** | $5,303,496 | $5,510,802 | $7,495,902 | $5,274,611 | $6,636,207 |
| **430 - Stormwater Management Total** | $922,867 | $671,048 | $1,613,834 | $1,260,542 | $1,053,050 |
| | **$74,323,934** | **$77,129,163** | **$102,796,248** | **$68,898,268** | **$112,841,449** |

# General Fund - Revenues

| Type | Fund | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| Revenues | 001 - General | 31110 - Ad Valorem Taxes - Current | $15,413,909 | $17,019,862 | $17,913,421 | $18,179,866 | $19,097,224 |
| Revenues | 001 - General | 31111 - Ad Valorem Taxes - Delinquent | $9,870 | $228,374 | $10,000 | $7,851 | $10,000 |
| Revenues | 001 - General | 31130 - Voted Debt Millage | $458,407 | $450,895 | $478,990 | $483,967 | $479,000 |
| Revenues | 001 - General | 31131 - Voted Debt Millage Delinquent | $339 | $7,780 | $10,000 | $214 | $11,000 |
| Revenues | 001 - General | 31500 - Inactive - 31500 | $0 | $0 | $0 | $0 | $0 |
| Revenues | 001 - General | 31510 - State Communication Tax | $1,281,199 | $1,323,013 | $1,392,335 | $972,132 | $1,500,000 |
| Revenues | 001 - General | 31240 - Local Option Fuel Taxes | $562,501 | $607,919 | $564,063 | $464,867 | $700,000 |
| Revenues | 001 - General | 31410 - Utility Tax - Electric | $2,920,966 | $3,048,660 | $2,723,000 | $2,331,425 | $3,100,000 |
| Revenues | 001 - General | 31430 - Utility Tax - Water | $828,954 | $870,236 | $813,770 | $460,371 | $850,000 |
| Revenues | 001 - General | 31440 - Utility Tax - Natural Gas | $31,213 | $30,002 | $23,000 | $31,498 | $40,000 |
| Revenues | 001 - General | 31480 - Utility Tax - Propane | $85,069 | $147,616 | $130,000 | $110,276 | $160,000 |
| Revenues | 001 - General | 31600 - Local Business Tax | $515,095 | $860,295 | $800,000 | $607,626 | $800,000 |
| Revenues | 001 - General | 32200 - Building Permits Fees | $728,730 | $756,831 | $1,604,836 | $777,462 | $1,200,000 |
| Revenues | 001 - General | 32201 - Permit Inspections/Review Fees - move to 32910 | $463,715 | $443,733 | $350,000 | $338,925 | $350,000 |
| Revenues | 001 - General | 32210 - Miscellaneous Development Fees | $13,603 | $33,414 | $11,000 | $49,548 | $71,000 |
| Revenues | 001 - General | 32220 - Zoning Fees | $64,220 | $78,465 | $75,000 | $39,525 | $75,000 |
| Revenues | 001 - General | 32900 - Other Permits and Assessments | $83,357 | $85,256 | $79,139 | $73,225 | $89,505 |
| Revenues | 001 - General | 32910 - Inspection Fees | $90 | $1,484 | $5,000 | $14,426 | $18,000 |
| Revenues | 001 - General | 32920 - Stormwater Fee - Non-Utility | $0 | $0 | $0 | $0 | $0 |
| Revenues | 001 - General | 32940 - Vessel Registration Fee | $0 | $0 | $0 | $0 | $0 |
| Revenues | 001 - General | 32950 - Other Permits and Assessments | $0 | $200 | $0 | $0 | $0 |
| Revenues | 001 - General | 32952 - Grease Trap Fees | $0 | $0 | $700 | $0 | $700 |
| Revenues | 001 - General | 32954 - Alarm User Permit/Registration | $4,146 | $2,830 | $5,000 | $990 | $5,000 |
| Revenues | 001 - General | 32960 - Building/Permitting Citations | $0 | $0 | $0 | $0 | $0 |
| Revenues | 001 - General | 32970 - Vehicle/Cart Permits | $0 | $0 | $0 | $0 | $0 |
| Revenues | 001 - General | 32990 - Special Permits & Banners | $0 | $0 | $0 | $441 | $0 |
| Revenues | 001 - General | 32310 - Franchise Fees - Electric | $2,144,702 | $2,233,306 | $2,000,000 | $1,688,804 | $2,200,000 |
| Revenues | 001 - General | 32340 - Franchise Fees - Natural Gas | $96,623 | $104,651 | $95,000 | $66,955 | $90,000 |
| Revenues | 001 - General | 32370 - Franchise Fees - Solid Waste | $2,790 | $6,005 | $3,000 | $5,970 | $5,000 |
| Revenues | 001 - General | 32400 - Impact Fees | $0 | $405 | $0 | $0 | $500 |
| Revenues | 001 - General | 32411 - Impact Res Public Safety | $1,310 | $12,222 | $0 | $34,009 | $4,500 |
| Revenues | 001 - General | 32412 - Impact Com Public Safety | $141,010 | $4,575 | $0 | $25,984 | $48,500 |
| Revenues | 001 - General | 32422 - Impact Com Physical | $17,187 | $31,471 | $0 | $4,031 | $16,200 |
| Revenues | 001 - General | 32431 - Impact Res Transportation | $1,307 | $8,784 | $0 | $23,424 | $3,400 |
| Revenues | 001 - General | 32432 - Impact Com Transportation | $413,276 | $7,158 | $0 | $68,400 | $140,100 |
| Revenues | 001 - General | 32461 - Impact Res Recreation | $207 | $1,947 | $0 | $5,424 | $700 |
| Revenues | 001 - General | 32510 - Assessment - Capital Improved | $0 | $0 | $0 | $0 | $0 |
| Revenues | 001 - General | 32520 - Assessment - Public Services | $1,507,431 | $1,620,957 | $1,745,328 | $1,728,422 | $1,745,328 |
| Revenues | 001 - General | 32529 - Assessment - Services Delinq | $2,192 | $34,831 | $1,000 | $343 | $1,000 |
| Revenues | 001 - General | 33110 - Federal Grant - General | $0 | $0 | $0 | $0 | $0 |
| Revenues | 001 - General | 33120 - Federal Grant - Public Safety | $1,862 | $3,090 | $0 | $0 | $0 |
| Revenues | 001 - General | 33150 - Federal Grant - Economic | $1,411,828 | $1,458,542 | $0 | $0 | $0 |
| Revenues | 001 - General | 33210 - Other Fin Assistance - State | $0 | $0 | $0 | $0 | $0 |
| Revenues | 001 - General | 33410 - State Grant - General | $0 | $0 | $0 | $0 | $0 |
| Revenues | 001 - General | 33420 - Sate Grant - Public Safety | $100,269 | $93,620 | $115,000 | $0 | $112,500 |
| Revenues | 001 - General | 33440 - State Grant - Transportation | $15,735 | $7,716 | $0 | $0 | $0 |
| Revenues | 001 - General | 33450 - State Grant - Economic | $0 | $0 | $0 | $0 | $0 |
| Revenues | 001 - General | 33490 - State Grant - Other | $0 | $0 | $300,000 | $0 | $0 |
| Revenues | 001 - General | 33510 - State Shared Revenues General | $0 | $0 | $0 | $0 | $0 |
| Revenues | 001 - General | 33512 - Municipal Revenue Sharing | $945,986 | $995,516 | $1,065,611 | $727,188 | $1,065,611 |
| Revenues | 001 - General | 33514 - Mobile Home License Tax | $8,775 | $8,863 | $11,000 | $8,016 | $11,000 |
| Revenues | 001 - General | 33515 - Alcoholic Beverage License Tax | $63,087 | $61,527 | $60,228 | $57,439 | $70,000 |
| Revenues | 001 - General | 33518 - 1/2 Cent Sales Tax | $2,647,349 | $2,701,900 | $2,806,553 | $2,068,967 | $2,900,000 |
| Revenues | 001 - General | 33521 - Firefighter Supplemental Comp | $18,213 | $19,254 | $12,000 | $20,790 | $18,500 |
| Revenues | 001 - General | 33545 - Fuel Tax Refunds and Credits | $29,786 | $32,597 | $25,000 | $33,500 | $35,000 |
| Revenues | 001 - General | 33600 - State PILOT | $17,785 | $18,282 | $20,000 | $18,126 | $20,000 |
| Revenues | 001 - General | 33711 - Local Grant - General | $118,003 | $0 | $0 | $0 | $0 |
| Revenues | 001 - General | 33720 - Local Grant - Public Safety | $17,322 | $54,842 | $57,585 | $44,541 | $0 |
| Revenues | 001 - General | 33770 - Local Grant - Recreation | $284,878 | $0 | $0 | $0 | $0 |
| Revenues | 001 - General | 33819 - 911 Shared Revenues | $165,928 | $185,000 | $185,000 | $185,000 | $185,000 |
| Revenues | 001 - General | 33820 - County Shared Business Tax | $27,021 | $27,458 | $12,000 | $11,471 | $26,000 |
| Revenues | 001 - General | 33825 - County Interlocal | $0 | $198,362 | $0 | $0 | $0 |
| Revenues | 001 - General | 33890 - Other Local Revenues | $0 | $20,000 | $0 | $0 | $0 |
| Revenues | 001 - General | 33900 - Local PILOT | $0 | $0 | $0 | $0 | $0 |
| Revenues | 001 - General | 34110 - Recording Fees | $0 | $0 | $1,000 | $0 | $1,000 |
| Revenues | 001 - General | 34210 - Law Enforcement Services | $175,750 | $196,708 | $295,061 | $215,182 | $316,000 |
| Revenues | 001 - General | 34221 - Sewall's Point Protection Fees | $565,231 | $763,061 | $785,953 | $785,953 | $809,532 |
| Revenues | 001 - General | 34250 - Protective Inspection Fees | $64,390 | $110,275 | $100,000 | $55,905 | $100,000 |
| Revenues | 001 - General | 34260 - Ambulance Fees | $1,111,543 | $1,399,639 | $2,200,000 | $1,589,203 | $2,200,000 |
| Revenues | 001 - General | 34290 - Other Public Safety Fees | $29,820 | $42,803 | $30,000 | $41,615 | $50,000 |

# General Fund - Revenues

| Type | Fund | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| Revenues | 001 - General | 34291 - Police Off-Duty Detail Charges | $79,674 | $154,896 | $150,000 | $160,830 | $200,000 |
| Revenues | 001 - General | 34380 - Cemetery Service Charge | $7,440 | $3,250 | $1,000 | $2,510 | $2,000 |
| Revenues | 001 - General | 34721 - Recreation Fees - Non-Taxable | $14,577 | $24,733 | $25,000 | $24,402 | $35,000 |
| Revenues | 001 - General | 34722 - Recreation Fees - Taxable | $0 | $50 | $0 | $635 | $0 |
| Revenues | 001 - General | 34731 - Facility Fees - Non-Taxable | $28,640 | $29,661 | $30,000 | $21,460 | $30,000 |
| Revenues | 001 - General | 34732 - Facility Fees - Taxable | $57,885 | $64,304 | $50,000 | $49,265 | $66,000 |
| Revenues | 001 - General | 34740 - Special Event Fees | $24,878 | $24,990 | $36,000 | $30,117 | $42,000 |
| Revenues | 001 - General | 35110 - Fines County Criminal | $49,354 | $77,614 | $52,000 | $102,164 | $65,000 |
| Revenues | 001 - General | 35111 - Court Recovered Costs | $4,022 | $2,390 | $2,000 | $3,177 | $4,000 |
| Revenues | 001 - General | 35400 - Fines - Local Ordinances | $68,816 | $58,434 | $50,000 | $58,835 | $62,000 |
| Revenues | 001 - General | 35410 - False Alarm Fees | $500 | $13,500 | $12,000 | $17,150 | $20,000 |
| Revenues | 001 - General | 35419 - False Alarms - Police | $0 | $0 | $0 | $0 | $0 |
| Revenues | 001 - General | 35420 - False Alarms - Fire | $0 | $0 | $0 | $0 | $0 |
| Revenues | 001 - General | 35421 - Code Enforcement Fines | $78,939 | $95,118 | $80,000 | $49,450 | $80,000 |
| Revenues | 001 - General | 36400 - Disposition of Assets | $4,420 | $4,513 | $10,000 | $27,262 | $10,000 |
| Revenues | 001 - General | 36500 - Sales of Surplus and Scrap | $2,287 | $1,910 | $5,000 | $1,478 | $5,000 |
| Revenues | 001 - General | 36600 - Contributions from Private | $41,073 | $7,500 | $8,000 | $19,495 | $8,000 |
| Revenues | 001 - General | 36900 - Miscellaneous Revenue | $505,176 | $275,304 | $311,298 | $200,673 | $375,000 |
| Revenues | 001 - General | 36910 - Bank Fee Refunds | $0 | $0 | $0 | $0 | $0 |
| Revenues | 001 - General | 36911 - Miscellaneous - Allowances | $11,085 | $7,031 | $10,000 | $11,887 | $10,000 |
| Revenues | 001 - General | 36930 - Settlements | ($710) | $0 | $0 | $0 | $0 |
| Revenues | 001 - General | 36990 - Other Miscellaneous Revenues | $1,825 | $1,800 | $1,700 | $1,350 | $1,700 |
| Revenues | 001 - General | 36994 - Insurance Refunds | $113,704 | $291,037 | $100,000 | $84,567 | $100,000 |
| Revenues | 001 - General | 36110 - Interest | $5,445,586 | $5,440,212 | $3,700,000 | $2,813,008 | $4,185,000 |
| Revenues | 001 - General | 38000 - Other Sources | $0 | $0 | $1,086,213 | $0 | $0 |
| Revenues | 001 - General | 38100 - Interfund Transfers In | $5,693,579 | $3,751,428 | $3,298,396 | $1,392,485 | $4,159,500 |
| Revenues | 001 - General | 38400 - Debt Proceeds | $0 | $0 | $0 | $0 | $0 |
| | **001 - General Total** | | **$47,846,729** | **$48,791,907** | **$47,934,180** | **$39,531,497** | **$50,192,000** |

# General Fund Expenses by Division

| Department | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|
| **110 - City Commission Total** | $1,063,724 | $543,361 | $299,664 | $169,400 | $317,087 |
| **120 - City Manager Total** | $687,860 | $613,719 | $510,834 | $416,919 | $557,457 |
| **125 - Human Resources Total** | $552,163 | $611,647 | $621,635 | $469,833 | $668,458 |
| **130 - City Clerk Total** | $436,957 | $465,448 | $505,316 | $373,063 | $537,001 |
| **140 - Finance Total** | $1,135,460 | $1,059,863 | $1,002,294 | $896,035 | $1,119,828 |
| **142 - Purchasing Total** | $110,210 | $39,619 | $45,529 | $34,361 | $14,438 |
| **150 - City Attorney Total** | $488,330 | $549,396 | $639,190 | $382,466 | $596,760 |
| **155 - Environmental Attorney Total** | $0 | $40,365 | $300,000 | $333,866 | $449,831 |
| **210 - Development - Planning/Zoning Total** | $427,736 | $477,452 | $575,511 | $302,372 | $649,509 |
| **211 - Building/Permitting Total** | $1,239,634 | $997,361 | $1,454,836 | $689,239 | $1,370,836 |
| **212 - Code Enforcement Total** | $114,268 | $38 | $0 | $39 | $0 |
| **145 - Technology Services Total** | $1,544,384 | $1,906,554 | $1,857,849 | $1,371,774 | $2,325,679 |
| **170 - Vehicle Maintenance Total** | $521,915 | $676,355 | $622,247 | $422,763 | $710,513 |
| **215 - Building Maintenance Total** | $1,090,687 | $1,137,203 | $1,142,215 | $915,279 | $1,227,965 |
| **290 - General Non-Operating Total** | $3,659,834 | $7,672,308 | $4,851,175 | $4,510,301 | $4,464,738 |
| **190 - Police Total** | $11,001,283 | $12,853,383 | $12,858,898 | $9,956,812 | $14,289,804 |
| **201 - Fire/Rescue Total** | $14,399,053 | $11,800,206 | $12,054,638 | $9,646,887 | $14,123,199 |
| **118 - PS Complex Remediation Total** | $98,134 | $578,900 | $1,178,744 | $348,669 | $0 |
| **225 - Cemetery Maintenance Total** | $20,393 | $19,767 | $33,000 | $6,607 | $25,000 |
| **230 - Transportation Maintenance Total** | $4,853,130 | $2,540,179 | $3,581,915 | $1,986,111 | $2,909,282 |
| **232 - Tram Operations Total** | $161,032 | $155,797 | $224,880 | $128,037 | $203,624 |
| **220 - Parks/Grounds Maintenance Total** | $1,968,562 | $3,382,997 | $1,555,450 | $1,933,038 | $1,636,719 |
| **240 - Community Services Total** | $519,119 | $534,710 | $441,096 | $347,244 | $345,939 |
| **243 - Ballfield Maintenance Total** | $418,016 | $356,999 | $389,417 | $220,300 | $446,011 |
| **242 - Recreation Division Total** | $1,172,244 | $1,082,968 | $1,187,847 | $672,214 | $1,185,744 |
| **Grand Total** | **$47,684,128** | **$50,096,595** | **$47,934,180** | **$36,533,629** | **$50,175,422** |

## City Commission

The City of Stuart City Commission consists of five members elected to serve four-year terms. The Commission selects a Mayor and Vice Mayor through a vote by the Commission in December of every year.

Each member of the City Commission serves an important liaison role city-wide to ensure that the entire City of Stuart is fully represented as key issues are addressed.

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 110 - City Commission | 51511 - Executive Salaries | $99,960 | $0 | $0 | $0 | $0 |
| 001 - General | 110 - City Commission | 51512 - Regular Salaries/Wages | $0 | $102,202 | $109,867 | $65,214 | $105,268 |
| 001 - General | 110 - City Commission | 51513 - Other Salaries and Wages | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 110 - City Commission | 51514 - Overtime | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 110 - City Commission | 51515 - Special Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 110 - City Commission | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 110 - City Commission | 51521 - FICA Taxes | $7,197 | $7,396 | $8,405 | $4,679 | $8,053 |
| 001 - General | 110 - City Commission | 51522 - Retirement Contributions | $58,656 | $58,572 | $64,470 | $35,587 | $57,898 |
| 001 - General | 110 - City Commission | 51523 - Life and Health Insurances | $31,697 | $29,775 | $29,537 | $21,723 | $58,492 |
| 001 - General | 110 - City Commission | 51524 - Workers' Compensation | $195 | $207 | $210 | $199 | $201 |
| 001 - General | 110 - City Commission | 53534 - Other Services | $0 | $0 | $150 | $0 | $150 |
| 001 - General | 110 - City Commission | 53540 - Travel and Per Diem | $4,024 | $5,327 | $4,000 | $2,318 | $4,000 |
| 001 - General | 110 - City Commission | 53541 - Communication Services | $0 | $0 | $100 | $0 | $100 |
| 001 - General | 110 - City Commission | 53542 - Freight & Postage Services | $0 | $0 | $100 | $0 | $100 |
| 001 - General | 110 - City Commission | 53545 - Insurance - General Liability | ($5) | $0 | $0 | $0 | $0 |
| 001 - General | 110 - City Commission | 53548 - Promotional Activities | $0 | $1,400 | $3,000 | $2,442 | $3,000 |
| 001 - General | 110 - City Commission | 53549 - Other Current Charges | ($86) | $803 | $0 | $754 | $200 |
| 001 - General | 110 - City Commission | 53551 - Office Supplies | $108 | $0 | $450 | $317 | $450 |
| 001 - General | 110 - City Commission | 53552 - Operating Supplies | $2,079 | $42 | $2,250 | $3,047 | $2,250 |
| 001 - General | 110 - City Commission | 53554 - Books and Memberships | $650 | $759 | $750 | $200 | $550 |
| 001 - General | 110 - City Commission | 53555 - Training | $900 | $2,346 | $1,875 | $544 | $1,875 |
| 001 - General | 110 - City Commission | 58581 - Aids to Other Governments | $27,785 | $20,782 | $25,500 | $18,126 | $25,500 |
| 001 - General | 110 - City Commission | 58582 - Aids to Private Organizations | $830,564 | $313,750 | $49,000 | $14,250 | $49,000 |
| | **110 - City Commission Total** | | **$1,063,724** | **$543,361** | **$299,664** | **$169,400** | **$317,087** |

## City Manager

The City Manager holds a pivotal role with a range of responsibilities focused on the efficient and effective administration of city operations. The City Manager is responsible for maximizing the use of available resources, seeking efficient and effective ways to deliver services and improve the quality of life for residents while maintaining the City of Stuart’s distinct character. The Manager exercises fiscal responsibility by working in tandem with the Finance Director to prepare and manage the city's budget, ensuring a balanced budget that aligns with the priorities of the City Commission and provides the best level of service with the available resources. The Manager implements the policies and directives established by the City Commission, translating their vision and goals into operational plans and actions. It is also the responsibility of the City Manager to direct and coordinate the operations of all city departments, ensuring that they function smoothly and efficiently to deliver services to the community. This responsibility includes the authority to appoint and supervise City Department Directors as well as the overall management of all city employees, except for the City Attorney. This includes hiring, performance evaluations, and ensuring that staff adhere to city policies and standards.

The City Manager also serves as an advisor and consultant to the City Commission. The Manager provides the City Commission with studies, recommendations, and reports on various matters of interest or concern to the city, offering expert advice to inform their decisions. The City Manager ensures that all city laws and ordinances are enforced, maintaining order and compliance within the community.

The City Manager is involved in long-term planning and development, helping to shape the future direction of the city in line with the City Commission's strategic goals. The implementation of these goals often includes serving as liaison between the city government and the community, addressing citizen concerns and ensuring that public services meet community needs and expectations.

Overall, the City Manager in a City Manager municipal form of government acts as the chief executive officer of the city, providing professional management and leadership to ensure that the city's operations align with the policies and objectives set by the elected City Commission.

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 120 - City Manager | 51512 - Regular Salaries/Wages | $406,521 | $363,699 | $265,725 | $276,501 | $316,966 |
| 001 - General | 120 - City Manager | 51513 - Other Salaries and Wages | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 120 - City Manager | 51514 - Overtime | $1,133 | $0 | $0 | $0 | $0 |
| 001 - General | 120 - City Manager | 51515 - Special Pay | $8,767 | $8,517 | $8,580 | $2,394 | $9,300 |
| 001 - General | 120 - City Manager | 51516 - Compensated Annual Leave | $0 | $0 | $0 | $1,778 | $0 |
| 001 - General | 120 - City Manager | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 120 - City Manager | 51521 - FICA Taxes | $24,337 | $21,471 | $12,013 | $17,365 | $20,033 |
| 001 - General | 120 - City Manager | 51522 - Retirement Contributions | $117,080 | $106,102 | $94,276 | $64,507 | $83,644 |
| 001 - General | 120 - City Manager | 51523 - Life and Health Insurances | $41,109 | $36,928 | $25,539 | $22,294 | $23,797 |
| 001 - General | 120 - City Manager | 51524 - Workers' Compensation | $279 | $302 | $307 | $290 | $295 |
| 001 - General | 120 - City Manager | 53531 - Professional Services | $28,500 | $15,195 | $30,000 | $500 | $30,000 |
| 001 - General | 120 - City Manager | 53534 - Other Services | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 120 - City Manager | 53536 - Pension Benefits | $25,544 | $26,572 | $16,800 | $0 | $16,800 |
| 001 - General | 120 - City Manager | 53540 - Travel and Per Diem | $2,026 | $1,145 | $5,000 | $0 | $5,000 |
| 001 - General | 120 - City Manager | 53541 - Communication Services | $445 | $463 | $500 | $603 | $500 |
| 001 - General | 120 - City Manager | 53542 - Freight & Postage Services | $12 | $2 | $1,000 | $18 | $1,000 |
| 001 - General | 120 - City Manager | 53543 - Utility Services | $15,857 | $16,818 | $19,000 | $12,565 | $19,000 |
| 001 - General | 120 - City Manager | 53544 - Rentals and Leases | $1,527 | $87 | $3,700 | $37 | $3,700 |
| 001 - General | 120 - City Manager | 53545 - Insurance - General Liability | ($22) | $0 | $0 | $0 | $0 |
| 001 - General | 120 - City Manager | 53546 - Repair & Maintenance | $698 | $0 | $3,000 | $1,234 | $3,000 |
| 001 - General | 120 - City Manager | 53547 - Printing and Binding | $115 | $86 | $4,000 | $2,365 | $4,000 |
| 001 - General | 120 - City Manager | 53548 - Promotional Activities | $2,789 | $2,688 | $5,500 | $7,167 | $5,500 |
| 001 - General | 120 - City Manager | 53549 - Other Current Charges | $3,603 | $2,278 | $2,374 | $384 | $2,612 |
| 001 - General | 120 - City Manager | 53551 - Office Supplies | $523 | $772 | $1,500 | $65 | $1,500 |
| 001 - General | 120 - City Manager | 53552 - Operating Supplies | $951 | $3,804 | $500 | $317 | $500 |
| 001 - General | 120 - City Manager | 53554 - Books and Memberships | $6,066 | $6,790 | $8,133 | $6,535 | $7,823 |
| 001 - General | 120 - City Manager | 53555 - Training | $0 | $0 | $3,387 | $0 | $2,487 |
| | **120 - City Manager Total** | | **$687,860** | **$613,719** | **$510,834** | **$416,919** | **$557,457** |

## Human Resources

Members of the Human Resources Department are proud to deliver proficiency in:

- Strategic Partnerships & Collaboration
- Talent Sourcing
- Talent Retention
- Learning and Development
- Employee and Labor Relations
- Coaching and Support (all levels)
- Collective Bargaining (PBA & IAFF)
- Payroll and Benefits Administration
- Classification and Compensation
- Risk Management
- Personnel Policy and Administration
- Performance Management
- Retirement Planning and Transition
- Succession Planning
- Oversight of Employee Health Center
- Comprehensive Wellness Programming

The Human Resources Department is a trusted strategic partner dedicated to fostering a high-performing, engaged, and resilient workforce. We support all City departments by aligning employee-focused initiatives with organizational priorities, cultivating a culture of inclusion, accountability, and service excellence.

We are committed to listening and responding to the needs of our employees through ongoing dialogue, coaching, and support at every level. With extended office hours from 7:00 a.m. to 6:00 p.m., and a Director available around the clock, our team ensures accessible, timely service that reflects the City's commitment to its people.

At our core, we believe that employee success drives organizational success. Whether supporting leadership, navigating change, or helping individuals thrive, Human Resources stands ready to serve, day or night.
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**Accomplishments**

For the third year in a row, the City was awarded the **Cigna Healthy Workforce Gold Employer Designation**, the highest Healthy Workforce Designation issued by Cigna. The City was recognized for demonstrating its commitment to improving employees' health and overall wellbeing through its comprehensive wellness program, Stuart Strong. Entering its 13th year, Stuart Strong offers employees and their families myriad opportunities to engage in wellness through Physical, Emotional, Spiritual, Occupational, Environmental, Social, and Intellectual events. Monthly challenges, quarterly events, and educational offerings abound, with a rotation of diverse topics to meet employees' interests and needs.

Also for the third year in a row, the City was awarded the **Bell Seal for Workplace Mental Health Certification – Platinum Designation.** This prestigious award recognizes employers committed to creating mentally healthy workplaces. Recipients of the Bell Seal for Workplace Mental Health are nationally recognized as meeting or exceeding workplace standards that promote positive worker mental health and well-being and join a community of leaders committed to advancing the workplace mental health movement. **Only 1 in 4 employers meet the standards for Bell Seal certification**.

**The Retreat – A Space for Wellness, Connection, and Renewal**
As part of our continued commitment to employee well-being and work-life balance, Human Resources is pleased to maintain a multi-purpose wellness and connection space known as *The Retreat*, located in our Wells Fargo Building. This thoughtfully designed environment offers <u>all</u> employees of the City a place to recharge, connect with others, and care for their overall well-being during the workday. *The Retreat* features a comfortable, quiet atmosphere where employees can enjoy a peaceful lunch break, borrow a book from the in-house library, or unwind with music using provided headphones. Yoga mats are available in one of the three spaces for those seeking a moment of movement or meditation, while puzzles, board games, and a smart TV with friendly games like Mario offer opportunities for play and social connection with co-workers, visiting family members, or friends. The space also includes a kitchenette equipped with a coffee maker, smoothie blender, toaster oven, and a rotating selection of healthy snacks to support mindful nourishment throughout the day. Importantly, *The Retreat* also serves as a safe, quiet space for nursing mothers to express milk in privacy and comfort. In addition to its wellness features, the larger of the three spaces can be converted into a flexible meeting or training area, with a conference table available for group use, and plenty of space for employees to gather for holiday meals, team-building, and camaraderie.

Rooted in the belief that caring for people goes beyond the professional, *The Retreat* reinforces our dedication to creating a workplace where employees feel valued, supported, and empowered to bring their best selves to work each day.

**Employee Appreciation Week – Recognition Rooted in Service**
The Human Resources Department coordinated another successful Employee Appreciation Week by engaging Department Directors in designing activities that best reflected the needs of their respective teams. With support from the City's 9 Wellness Ambassadors, department plans and budgets were aligned with wellness programming and employee appreciation resources, resulting in a meaningful and well-received week of recognition.

Employees enjoyed healthy catered meals, team-building activities, handwritten notes from leadership, and opportunities to explore local eateries and establishments through appreciation gift cards. This collaborative, department-centered approach reinforced the City's commitment to employee engagement, workplace wellness, and meaningful recognition of the employees who serve our community.

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## Goals and Objectives
### FY27 Human Resources Goals

- **Succession Planning** – the Human Resources Department will continue to analyze and further develop the City's succession planning initiatives, focusing on identifying critical positions, evaluating organizational risk related to retirements and key vacancies, and supporting departments in developing strategies to strengthen internal talent pipelines.
- **Finalize the design and then initiate facilitation of a comprehensive leadership development program**, for both existing and emerging leaders, which is a priority for FY27.
- **Retirement Planning** – in response to a growing number of requests, Human Resources will further design and implement a retirement planning series as part of the City's Learning & Development initiatives and comprehensive Wellness programming. This initiative will provide employees with meaningful education and resources related to retirement readiness, including topics such as FRS, deferred compensation, Social Security, financial wellness, and preparing for the transition from active employment to retirement.
- **Foster employee connection and camaraderie** through more frequent themed potluck lunches, after-hours events, and interactive wellness gatherings that build a sense of community.
- **Expand wellness programming** across the organization, offering inclusive, accessible, and engaging options to support employee well-being. We are fortunate to have 9 fully committed and talented Wellness Ambassadors throughout the city who design customized wellness programming to meet the needs and wishes of the employees in the departments they represent.
- **Enhance learning and development offerings** by focusing on topics employees are actively seeking and delivering them through engaging and interactive formats.
- **Elevate the onboarding experience** for all employees to ensure a warm, informed, and connected introduction to the organization.
- **Commit to continuous improvement** by collaborating with departments to refine HR services and processes, ensuring we remain responsive, strategic, and aligned with the City's evolving needs.

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 125 - Human Resources | 51512 - Regular Salaries/Wages | $326,101 | $354,308 | $365,498 | $274,718 | $396,565 |
| 001 - General | 125 - Human Resources | 51513 - Other Salaries and Wages | $18,322 | $23,815 | $31,731 | $13,646 | $43,493 |
| 001 - General | 125 - Human Resources | 51514 - Overtime | $85 | $24 | $0 | $0 | $0 |
| 001 - General | 125 - Human Resources | 51515 - Special Pay | $6,548 | $5,702 | $9,615 | $4,184 | $5,715 |
| 001 - General | 125 - Human Resources | 51516 - Compensated Annual Leave | $6,413 | $36,370 | $0 | $42,932 | $0 |
| 001 - General | 125 - Human Resources | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 125 - Human Resources | 51521 - FICA Taxes | $27,059 | $29,575 | $28,409 | $22,663 | $30,181 |
| 001 - General | 125 - Human Resources | 51522 - Retirement Contributions | $77,054 | $85,404 | $93,934 | $66,347 | $101,829 |
| 001 - General | 125 - Human Resources | 51523 - Life and Health Insurances | $25,957 | $40,438 | $38,744 | $20,310 | $39,194 |
| 001 - General | 125 - Human Resources | 51524 - Workers' Compensation | $642 | $680 | $692 | $653 | $664 |
| 001 - General | 125 - Human Resources | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 125 - Human Resources | 53531 - Professional Services | $30,670 | $1,590 | $8,000 | $112 | $8,000 |
| 001 - General | 125 - Human Resources | 53534 - Other Services | $6,394 | $5,723 | $7,540 | $2,602 | $7,540 |
| 001 - General | 125 - Human Resources | 53540 - Travel and Per Diem | $1,763 | $2,614 | $5,690 | $2,351 | $6,380 |
| 001 - General | 125 - Human Resources | 53541 - Communication Services | $482 | $494 | $500 | $113 | $1,000 |
| 001 - General | 125 - Human Resources | 53542 - Freight & Postage Services | $583 | $81 | $400 | $524 | $400 |
| 001 - General | 125 - Human Resources | 53543 - Utility Services | $577 | $0 | $300 | $0 | $0 |
| 001 - General | 125 - Human Resources | 53544 - Rentals and Leases | $1,058 | $134 | $400 | $267 | $0 |
| 001 - General | 125 - Human Resources | 53545 - Insurance - General Liability | ($14) | $0 | $0 | $0 | $0 |
| 001 - General | 125 - Human Resources | 53546 - Repair & Maintenance | $0 | $0 | $150 | $0 | $150 |
| 001 - General | 125 - Human Resources | 53547 - Printing and Binding | $0 | $0 | $500 | $0 | $500 |
| 001 - General | 125 - Human Resources | 53548 - Promotional Activities | $3,305 | $4,458 | $4,910 | $4,967 | $4,910 |
| 001 - General | 125 - Human Resources | 53549 - Other Current Charges | $6,803 | ($1,276) | $6,757 | $3,011 | $6,877 |
| 001 - General | 125 - Human Resources | 53551 - Office Supplies | $3,083 | $2,047 | $2,000 | $797 | $2,000 |
| 001 - General | 125 - Human Resources | 53552 - Operating Supplies | $4,720 | $6,206 | $5,100 | $3,588 | $3,300 |
| 001 - General | 125 - Human Resources | 53554 - Books and Memberships | $4,558 | $10,760 | $10,765 | $5,568 | $6,725 |
| 001 - General | 125 - Human Resources | 53555 - Training | $0 | $0 | $0 | $480 | $3,035 |
| 001 - General | 125 - Human Resources | 99531 - Rollover Professional Services | $0 | $2,500 | $0 | $0 | $0 |
| 001 - General | 125 - Human Resources | 99534 - Rollover Other Services | $0 | $0 | $0 | $0 | $0 |
| | **125 - Human Resources Total** | | **$552,163** | **$611,647** | **$621,635** | **$469,833** | **$668,458** |

## City Clerk

As a manager of public information, the City Clerk oversees the legislative history created by the City Commission, maintains, and preserves all official records and documents of the City, researches and disseminates information for staff and the public, and administers a City-wide records management program. The City Clerk ensures the legislative process is "open and public" by publishing and posting notices and ordinances as required by law and coordinates the audio/video taping of all public meetings, workshops etc. The City Clerk transcribes the City Commission minutes and follows up on all decisions made by the City Commission including arranging for signatures on all official documents, certifying the adoption of ordinances and resolutions, and attesting to Commission action. As the City's Elections Official, the City Clerk oversees the conduct of all general and special municipal elections.

The City Clerk's Department is a courteous, service-oriented team of professionals working in partnership with the community, commission, and employees. We are committed to providing efficient service in a responsive and expeditious manner, maintaining the integrity of all commission actions through the Municipal Code, policy manual, minutes, and resolutions, and dedicated to continuing the preservation of the City's history.

### Full-time Personnel Summary

| Position Title | 2024/25 | 2025/26 | 2026/27 |
|---|---|---|---|
| City Clerk | 1 | 1 | 1 |
| Deputy Clerk | 1 | 1 | 1 |
| Assistant to City Clerk (70% Clerk 30% CM) | .7 | .7 | .7 |
| **Total** | **2.7** | **2.7** | **2.7** |

### FY 2025/26 Accomplishments

- Efficiently prepared public meeting agendas, minutes, calendars, and advertising.
- Managed departmental budget preparation and administration.
- Management of FOIA Public Records Request software/system.
- Ensured legal compliance for over 1,300 City-wide public records requests.
- Coordinated, documented, and attended 75+ Commission meetings, workshops, advisory board, special meetings, and Magistrate Hearings.
- Provided public noticing and legislative follow-up services.
- Managed vehicle fleet licensing, registration, titles, and authorized sales.
- Recorded official City records.
- Operated the 2026 City Commission Groups I, III, and V Election.
- Organized SOP's on City Clerk Office duties.
- Administered cemetery plot sales, deeds, and historical record keeping.
- Continued archive document scanning project, storage reduction of 119.6 cubic ft.

- Maintained CivicPlus Clerk pages on website.
- Compliance of all annual State reporting.
- Continued education of OpenGov for invoicing and approvals.
- Training to ensure compliance with state and federal laws: Public Records Request and Sunshine Law, and First Amendment Audits.
- Host annual Advisory Board Appreciation Event.
- Coordinate the celebration of Annual City Gov Week.

**FY 2026/27 Goals and Objectives**

Meeting Support & Legislative Services
- $85,000 update of remote video broadcasting and closed captioning system for increased transparency, ADA compliance, and enhanced cybersecurity.
- Prepare and distribute agendas, minutes, calendars, and legal advertising for all public meetings.
- Coordinate schedules, agendas, and minutes for Advisory Boards and Commission meetings.
- Manage public noticing requirements and provide legislative follow-up services.

Records Management & Compliance
- Manage the intake and processing of Public Records Requests and FOIA system operations.
- Oversee reorganization of archived records and retention schedules in collaboration with contract vendor for $10,000, eliminating paper archived records and associated expenses.
- Ensure compliance with the City's records retention schedule policy, including annual reporting to various state agencies.
- Advance the transition to a paperless filing system to improve efficiency, accessibility, and preservation of records.
- Organize and maintain LF repository records.

Communications & Digital Presence
- Enhance the City Clerk webpage with regularly updated content.
- Reintroduce "Clerk's Tid-bits" to provide timely, helpful information to Commissioners, staff, and the public.

Administrative Operations
- Prepare, monitor, and administer the departmental budget.
- Track and manage the City's vehicle fleet, including licensing, registration, and title renewals.
- Improve the cemetery records search and sales process while ensuring the preservation of historical records.

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 130 - City Clerk | 51512 - Regular Salaries/Wages | $233,277 | $258,727 | $282,623 | $206,171 | $270,552 |
| 001 - General | 130 - City Clerk | 51513 - Other Salaries and Wages | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 130 - City Clerk | 51514 - Overtime | $31 | $0 | $0 | $19 | $0 |
| 001 - General | 130 - City Clerk | 51515 - Special Pay | $5,465 | $4,320 | $8,040 | $3,108 | $6,960 |
| 001 - General | 130 - City Clerk | 51516 - Compensated Annual Leave | $5,313 | $4,727 | $0 | $4,938 | $0 |
| 001 - General | 130 - City Clerk | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 130 - City Clerk | 51521 - FICA Taxes | $18,272 | $20,084 | $21,290 | $16,200 | $20,019 |
| 001 - General | 130 - City Clerk | 51522 - Retirement Contributions | $58,011 | $64,364 | $69,138 | $50,758 | $65,397 |
| 001 - General | 130 - City Clerk | 51523 - Life and Health Insurances | $32,723 | $33,153 | $33,823 | $19,650 | $31,000 |
| 001 - General | 130 - City Clerk | 51524 - Workers' Compensation | $432 | $459 | $467 | $440 | $448 |
| 001 - General | 130 - City Clerk | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 130 - City Clerk | 53531 - Professional Services | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 130 - City Clerk | 53534 - Other Services | $27,845 | $49,430 | $55,930 | $54,598 | $119,430 |
| 001 - General | 130 - City Clerk | 53540 - Travel and Per Diem | $2,156 | $2,574 | $2,230 | $1,342 | $1,700 |
| 001 - General | 130 - City Clerk | 53541 - Communication Services | $190 | $195 | $300 | $148 | $300 |
| 001 - General | 130 - City Clerk | 53542 - Freight & Postage Services | $152 | $118 | $150 | $139 | $100 |
| 001 - General | 130 - City Clerk | 53543 - Utility Services | $2,124 | $3,383 | $4,500 | $2,854 | $4,500 |
| 001 - General | 130 - City Clerk | 53544 - Rentals and Leases | $2,732 | $3,456 | $3,600 | $2,448 | $3,600 |
| 001 - General | 130 - City Clerk | 53545 - Insurance - General Liability | ($11) | $0 | $0 | $0 | $0 |
| 001 - General | 130 - City Clerk | 53546 - Repair & Maintenance | $37 | $54 | $1,200 | $0 | $500 |
| 001 - General | 130 - City Clerk | 53547 - Printing and Binding | $737 | $717 | $1,090 | $536 | $560 |
| 001 - General | 130 - City Clerk | 53548 - Promotional Activities | $9,612 | $12,760 | $11,500 | $5,043 | $6,600 |
| 001 - General | 130 - City Clerk | 53549 - Other Current Charges | $31,893 | $3,305 | $2,830 | $1,338 | $1,850 |
| 001 - General | 130 - City Clerk | 53551 - Office Supplies | $750 | $569 | $500 | $373 | $500 |
| 001 - General | 130 - City Clerk | 53552 - Operating Supplies | $1,345 | $1,079 | $3,570 | $2,429 | $920 |
| 001 - General | 130 - City Clerk | 53554 - Books and Memberships | $660 | $804 | $810 | $381 | $740 |
| 001 - General | 130 - City Clerk | 53555 - Training | $3,211 | $1,170 | $1,725 | $150 | $1,325 |
| | **130 - City Clerk Total** | | **$436,957** | **$465,448** | **$505,316** | **$373,063** | **$537,001** |

## Finance

The Financial Services Department provides relevant, timely financial, cash management, and debt information to the public, decision makers and to City management. Financial Services is responsible for the safeguarding of the City's assets through appropriate controls. The activities of Financial Services include fiscal policy implementation, budgeting, financial reporting, accounts payable, payroll, general accounting, revenue collection, fixed assets, internal controls, cash management, debt issuance, grants management, business tax licenses, purchasing and the annual audit.

### Accomplishments

Recent accomplishments continued utilization and management of the Enterprise Fleet Management program, implementation of a bar-coding inventory system for the entire city and transitioning payroll to ADP services.

### Goals and Objectives

The Financial Services Department's goals and objectives focus implementing a grant module in the Enterprise Reporting Program (ERP) to integrate with the general ledger, work to expand the online presence available to the public through the use of the transparency portal, working towards a fully electronic financial process from Accounts Payable, Payroll, Accounts Receivable, and Auditing.  The goal is also in the next year to transition utility billing from a legacy system to OpenGov, which will significantly streamline daily processing of utility payments.  The Financial Services Department will also be focused on creating a more seamless and simplified way for the public to obtain information on a number of topics including accounts payable, auditing, budgeting, and other areas of Financial Services.

## Purchasing

Public procurement is the process local, state, and federal government agencies use to acquire necessary goods and services through purchases from for-profit and not-for profit businesses. Public procurement laws and regulations must be followed to ensure taxpayer money is properly spent, and goods/services responsibly purchased. It also ensures transparency, fairness, and efficiency in the process of acquiring the necessary resources to deliver public services.

### Accomplishments

In FY2025, the City issued and awarded 7 solicitations. In addition, 405 Purchase orders were reviewed, approved and issued.

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 140 - Finance | 51512 - Regular Salaries/Wages | $594,067 | $482,970 | $523,952 | $445,431 | $583,849 |
| 001 - General | 140 - Finance | 51513 - Other Salaries and Wages | $26,330 | $102,603 | $75,000 | $47,292 | $50,000 |
| 001 - General | 140 - Finance | 51514 - Overtime | $1,442 | $3,253 | $0 | $6,457 | $0 |
| 001 - General | 140 - Finance | 51515 - Special Pay | $5,526 | $6,788 | $11,820 | $3,861 | $12,840 |
| 001 - General | 140 - Finance | 51516 - Compensated Annual Leave | $50,209 | $35,607 | $0 | $105,323 | $0 |
| 001 - General | 140 - Finance | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 140 - Finance | 51521 - FICA Taxes | $50,472 | $46,343 | $42,404 | $43,119 | $48,429 |
| 001 - General | 140 - Finance | 51522 - Retirement Contributions | $130,253 | $128,271 | $130,996 | $129,996 | $91,880 |
| 001 - General | 140 - Finance | 51523 - Life and Health Insurances | $96,465 | $59,982 | $54,660 | $34,879 | $107,544 |
| 001 - General | 140 - Finance | 51524 - Workers' Compensation | $1,290 | $1,370 | $1,393 | $1,316 | $1,336 |
| 001 - General | 140 - Finance | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 140 - Finance | 53531 - Professional Services | $47,959 | $49,182 | $39,000 | $16,849 | $90,000 |
| 001 - General | 140 - Finance | 53532 - Accounting and Auditing | $54,625 | $72,363 | $75,000 | $10,000 | $85,000 |
| 001 - General | 140 - Finance | 53534 - Other Services | $25,500 | $31,727 | $2,000 | $22,266 | $4,000 |
| 001 - General | 140 - Finance | 53540 - Travel and Per Diem | $6,342 | $3,353 | $13,800 | $3,418 | $11,700 |
| 001 - General | 140 - Finance | 53541 - Communication Services | $927 | $953 | $2,000 | $459 | $700 |
| 001 - General | 140 - Finance | 53542 - Freight & Postage Services | $2,411 | $2,683 | $4,200 | $1,403 | $2,000 |
| 001 - General | 140 - Finance | 53543 - Utility Services | $2,351 | $0 | $0 | $0 | $0 |
| 001 - General | 140 - Finance | 53544 - Rentals and Leases | $6,020 | $4,333 | $2,500 | $2,533 | $4,200 |
| 001 - General | 140 - Finance | 53545 - Insurance - General Liability | ($42) | $0 | $0 | $0 | $0 |
| 001 - General | 140 - Finance | 53546 - Repair & Maintenance | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 140 - Finance | 53547 - Printing and Binding | $0 | $1,268 | $1,275 | $144 | $1,200 |
| 001 - General | 140 - Finance | 53548 - Promotional Activities | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 140 - Finance | 53549 - Other Current Charges | $8,934 | $20,861 | $9,404 | $10,815 | $17,200 |
| 001 - General | 140 - Finance | 53551 - Office Supplies | $1,447 | $0 | $5,000 | $537 | $4,200 |
| 001 - General | 140 - Finance | 53552 - Operating Supplies | $9,372 | $2,352 | $800 | $2,629 | $500 |
| 001 - General | 140 - Finance | 53554 - Books and Memberships | $3,871 | $1,926 | $1,740 | $2,800 | $1,250 |
| 001 - General | 140 - Finance | 53555 - Training | $3,581 | $1,675 | $5,350 | $4,508 | $2,000 |
| 001 - General | 140 - Finance | 56564 - Machinery & Equipment Expense | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 140 - Finance | 59595 - Proprietary - Other Uses | $6,108 | $0 | $0 | $0 | $0 |
| | **140 - Finance Total** | | **$1,135,460** | **$1,059,863** | **$1,002,294** | **$896,035** | **$1,119,828** |
| 001 - General | 142 - Purchasing | 51512 - Regular Salaries/Wages | $68,220 | $0 | $0 | $620 | $0 |
| 001 - General | 142 - Purchasing | 51513 - Other Salaries and Wages | $3,653 | $30,303 | $25,000 | $26,553 | $0 |
| 001 - General | 142 - Purchasing | 51514 - Overtime | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 142 - Purchasing | 51515 - Special Pay | $850 | $0 | $0 | $0 | $0 |
| 001 - General | 142 - Purchasing | 51516 - Compensated Annual Leave | $621 | $0 | $0 | $0 | $0 |
| 001 - General | 142 - Purchasing | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 142 - Purchasing | 51521 - FICA Taxes | $5,451 | $2,318 | $1,913 | $2,079 | $0 |
| 001 - General | 142 - Purchasing | 51522 - Retirement Contributions | $9,848 | $4,161 | $5,803 | $3,810 | $0 |
| 001 - General | 142 - Purchasing | 51523 - Life and Health Insurances | $14,073 | $25 | $0 | $17 | $0 |
| 001 - General | 142 - Purchasing | 51524 - Workers' Compensation | $143 | $154 | $163 | $147 | $156 |
| 001 - General | 142 - Purchasing | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 142 - Purchasing | 53531 - Professional Services | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 142 - Purchasing | 53534 - Other Services | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 142 - Purchasing | 53540 - Travel and Per Diem | $1,548 | $0 | $2,500 | $0 | $2,500 |
| 001 - General | 142 - Purchasing | 53541 - Communication Services | $127 | $130 | $250 | $99 | $132 |
| 001 - General | 142 - Purchasing | 53542 - Freight & Postage Services | $18 | $0 | $500 | $0 | $1,000 |
| 001 - General | 142 - Purchasing | 53543 - Utility Services | $339 | $0 | $0 | $0 | $0 |
| 001 - General | 142 - Purchasing | 53544 - Rentals and Leases | $925 | $589 | $0 | $0 | $0 |
| 001 - General | 142 - Purchasing | 53545 - Insurance - General Liability | ($8) | $0 | $0 | $0 | $0 |
| 001 - General | 142 - Purchasing | 53549 - Other Current Charges | $1,968 | $1,154 | $5,000 | $841 | $7,500 |
| 001 - General | 142 - Purchasing | 53551 - Office Supplies | $0 | $0 | $1,050 | $0 | $1,000 |
| 001 - General | 142 - Purchasing | 53552 - Operating Supplies | $1,368 | $0 | $500 | $0 | $500 |
| 001 - General | 142 - Purchasing | 53554 - Books and Memberships | $1,066 | $785 | $2,850 | $195 | $1,650 |
| | **142 - Purchasing Total** | | **$110,210** | **$39,619** | **$45,529** | **$34,361** | **$14,438** |

## City Attorney's Office

### Background

Section 3.06 of the City Charter describes the City Attorney as the "legal advisor to and attorney for the City." The mission of the City Attorney is to provide in-house legal services, support, and advice to the City Commission, City Manager, City Clerk, appointed members of advisory boards and committees, department directors and other City employees, on matters involving the City's affairs and business in a manner meeting the highest standards of Professional Diligence and Ethics.

### Accomplishments

The primary work of the City Attorney's Office has been and continues to be: (a) researching and preparing ordinances and amendments thereto, resolutions, contracts, leases, and other legal documents, as well as reviewing all documents submitted for the agenda; (b) researching and answering legal questions from the City Commission and City staff from all departments; (c) representing the City in litigation; (d) monitoring outside counsel's representation of the City in litigation; (e) involvement in labor and employment issues; (f) representing the City at TRICO Board meetings; (g) appearance at the City Commission and advisory board meetings; and (h) representation of Code Enforcement.

Although the City can defer much of the litigation involving the City to outside counsel because of general liability insurance coverage through TRICO, there remains a certain amount of litigation that does not fall within that category including the following: (a) code enforcement matters, (b) foreclosure actions naming the City; and (c) civil forfeiture and risk protection order actions before the Martin County Courts on behalf of the City's Police Department.

The City Attorney's Office has a very experienced paralegal in litigation and transactional matters, and she has provided professional assistance to the City Attorney at all levels in the department. Because of the teamwork between the City Attorney and the City Paralegal, as well as the experience and high-quality work product produced by the City Paralegal, the City Attorney's Office is able to operate with one attorney and one paralegal. In contrast, the Martin County Attorney's Office has five attorneys with support staff; the City of Port St. Lucie's Attorney's Office has on average ten attorneys and support staff.

The City Attorney and City Paralegal have also taken over the duties and responsibilities for Risk Management. The duties and responsibilities include the following: (1) attend monthly TRICO board meetings as a voting member; (2) process all liability claims against the City; (3) providing support to and coordinating with the City's Claims Representatives at Relation Insurance; (4) implementing policies and procedures on claims and safety issues; and (5) evaluating claims with Relation Insurance.

The City Attorney recommends a legal department budget based upon focused service levels and in-house litigation.

## 2027 Goals

- Continue to provide litigation services thereby reducing the cost of outside legal counsel, as well as maintain a complete understanding of the matters that have resulted in litigation to avoid any liability in the future.
- Provided assistance to the City Manager relating to meetings, as well as negotiations on matters which have legal impact to the City.
- Continue to prosecute code enforcement cases.
- Continue to prosecute Civil Forfeiture Cases and Risk Protection Orders for the City's Police Department.
- Continue to disseminate information to Commission and City Boards and entities related to Sunshine Law and other procedure matters to ensure transparency and trust within the community.
- Continue to revise City Policies, Regulations and Ordinances to comply with legislative changes, as well as ongoing Court interpretations.
- Provide insight on all aspects of municipal government relating to the process and procedure necessary to operate the municipality.
- The City Attorney's Office will continue to meet the legal needs of the City Commission, as well as the City through its employees, boards, and communications with the public.
- Improve Risk Management and Safety Policies and Procedures.

**Full-time Personnel Summary**

| Position Title | 2025 | 2026 | 2027 |
|---|---|---|---|
| City Attorney | 1 | 1 | 1 |
| Florida Registered Paralegal | 1 | 1 | 1 |
| **Total** | **2** | **2** | **2** |

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 150 - City Attorney | 51511 - Executive Salaries | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 150 - City Attorney | 51512 - Regular Salaries/Wages | $278,122 | $309,189 | $332,292 | $243,838 | $342,268 |
| 001 - General | 150 - City Attorney | 51513 - Other Salaries and Wages | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 150 - City Attorney | 51514 - Overtime | $4,393 | $2,478 | $2,500 | $2,597 | $2,500 |
| 001 - General | 150 - City Attorney | 51515 - Special Pay | $7,290 | $7,388 | $9,780 | $5,387 | $9,780 |
| 001 - General | 150 - City Attorney | 51516 - Compensated Annual Leave | $4,985 | $9,965 | $0 | $4,966 | $0 |
| 001 - General | 150 - City Attorney | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 150 - City Attorney | 51521 - FICA Taxes | $21,795 | $22,585 | $20,298 | $3,836 | $20,655 |
| 001 - General | 150 - City Attorney | 51522 - Retirement Contributions | $77,832 | $87,007 | $94,125 | $65,994 | $92,341 |
| 001 - General | 150 - City Attorney | 51523 - Life and Health Insurances | $40,794 | $48,434 | $47,594 | $42,687 | $66,076 |
| 001 - General | 150 - City Attorney | 51524 - Workers' Compensation | $445 | $473 | $480 | $453 | $460 |
| 001 - General | 150 - City Attorney | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 150 - City Attorney | 53531 - Professional Services | $23,553 | $28,052 | $100,000 | $1,162 | $30,000 |
| 001 - General | 150 - City Attorney | 53534 - Other Services | $0 | $0 | $200 | $315 | $200 |
| 001 - General | 150 - City Attorney | 53536 - Pension Benefits | $19,738 | $20,353 | $13,856 | $0 | $13,856 |
| 001 - General | 150 - City Attorney | 53540 - Travel and Per Diem | $1,679 | $951 | $2,000 | $960 | $2,000 |
| 001 - General | 150 - City Attorney | 53541 - Communication Services | $190 | $195 | $300 | $148 | $300 |
| 001 - General | 150 - City Attorney | 53542 - Freight & Postage Services | $6 | $19 | $400 | $5 | $400 |
| 001 - General | 150 - City Attorney | 53543 - Utility Services | $0 | $0 | $300 | $0 | $300 |
| 001 - General | 150 - City Attorney | 53545 - Insurance - General Liability | ($14) | $0 | $0 | $0 | $0 |
| 001 - General | 150 - City Attorney | 53548 - Promotional Activities | $0 | $0 | $0 | $1,200 | $0 |
| 001 - General | 150 - City Attorney | 53549 - Other Current Charges | ($83) | $3,895 | $500 | $2,038 | $500 |
| 001 - General | 150 - City Attorney | 53551 - Office Supplies | $0 | $0 | $800 | $598 | $800 |
| 001 - General | 150 - City Attorney | 53552 - Operating Supplies | $1,148 | $440 | $800 | $252 | $800 |
| 001 - General | 150 - City Attorney | 53554 - Books and Memberships | $6,457 | $7,972 | $12,965 | $6,030 | $13,524 |
| | **150 - City Attorney Total** | | **$488,330** | **$549,396** | **$639,190** | **$382,466** | **$596,760** |

## City Environmental Attorney's Office

Background

The mission of the City's Environmental Attorney ("Environmental Attorney" or "Attorney") has been codified in the Environmental Attorney Employment Contract, dated June 2, 2025 (the "Contract"), and The City of Stuart Job Description, dated November 2024 ("Job Description"). The Contract generally provides that the Environmental Attorney serves as shall use "best efforts to represent the City, and Manager, City Attorney and City staff as required by the City Commission…" The Job Description elaborates on the general description requiring the Environmental Attorney to serve as legal advisor and counsel to the City by performing duties with broad latitude in rendering legal opinions on matters of environmental law by: addressing proposed legislation; efforts to solve water quality degradation in the St. Lucie River and Estuary; maintaining dialogue with legislators, agencies, the state, media and general public; grant application for research and ecosystem restoration; reviewing various matters for compliance with environmental laws and ordinances; and performing other related duties and functions as may be assigned by the City Commission, City Attorney or City Manager.

Actions and Accomplishments

During the 2025-26 fiscal year, the Environmental Attorney has spoken at numerous community events including the Rivers Coalition meetings, a downtown business Main Street event, and multiple City Commission meetings. The Environmental Attorney meets with Martin County and City constituents on an ongoing basis in an effort to build relationships with the County and engage with the City's active community on local environmental matters. The Attorney worked with Martin County and the City Attorney on expenditures of the ½ cent surtax revenues drafting a memorandum of law for the City Attorney as well as presenting twice to the City Commission on this issue. The Attorney worked with the City Attorney on the Haney Creek and Sailfish Park referendum packages for Commission consideration and county clerk requirements.

As the St. Lucie River and Estuary are the receiving water bodies of a 1940s era government operated drainage system, a generation of massive drainage activities from outside of Martin County, directed by the state and the U.S. Army Corps of Engineers ("ACOE") has changed the River, the Estuary and devastated the marine wildlife that was once abundant within the City's boundaries. In alignment with the Job Description, the Environmental Attorney has engaged in National Environmental Policy Act ("NEPA") processes by researching and submitting three in-depth letters and follow up communications with the ACOE; submitting a formal Water Resources Development Act (WRDA) 2026 request relating to muck removal; sending correspondence to Representative Mast and Senators Scott and Moody regarding the WRDA requests; participating in multiple stakeholder meetings with the ACOE and the South Florida Water Management District to influence decisions on systemic drainage operations; applying for an Environmental Protection Agency ("EPA") grant for restoration of muck impacted creeks within the City limits.

An initial key function of the position continues to be researching and preparing legal support for any future litigation related efforts to compel cleanup/restoration of the St. Lucie River, if no other state or federal strategies improve the River and Estuary.

The Environmental Attorney has:

- Met with state Senator Harrell, offices of Representative Mast, and Senators Moody and Scott providing the City's perspectives for the need for eliminating Lake discharges into the River and muck removal.
- Prepared and provided memoranda and talking points to individual City Commissioners on environmental issues, including restoration, biosolid land application and state rulemaking proposals.
- Assisted the Public Works Department in its efforts to secure sovereign submerged land authorizations from the Florida Department of Environmental Protection ("FDEP") by coordinating with FDEP, drafting riparian easement documentation, and preparing necessary City resolutions and agenda materials for these matters. The Attorney provides assistance to the Public Works Department as requested.
- Assisted the Planning and Development Department by revising a code enforcement order template, negotiated an improved Restoration Action Plan with an environmental consultant of a major violator, drafted a template letter for the Martin County's Boat Siting and Manatee Protection Plan and has been working on marina pump out initiatives for existing and proposed local marinas.
- Attends bi-weekly Project Roundtable meetings for development project reviews and provides guidance an assistance as requested.
- Reviewed and revised the City's Annual Water Quality Report for the Water and Wastewater Utility Department.
- Reviewed numerous permits, orders, FDEP records, and historical circuit court filings regarding the Turbo-Combuster matter. Based on that extensive review, assisted the Director on a written request to FDEP for future discontinuation of surficial aquifer withdrawals.
- Reviewing Conditional Irrigation Authorization and the legal basis for the Authorization regarding the Lucille irrigation lake algal bloom matter.
- Provides support to the Department Director on approaches for future consumptive water use and cleanup/restoration authorizations and actions as requested.

The Environmental Attorney has negotiated scopes of work, associated contracts, and has overseen 4 vendors regarding: 1) environmental engineering analysis of major federal and state restoration projects to determine positive impacts to the St. Lucie River; 2) work with an outside attorney to collaborate on federal environmental matters; 3) federal government relations, meetings with U.S. Congressional staff, information, guidance on EPA grant opportunities and process, updates on

ACOE funding matters, and sister local government activities; and 4) sediment analysis in Treasure Coast drainage activities.

The City's Environmental Attorney recommends that its department budget be based upon continued focused levels of service as described above.

2026-27 Goals

In the past, the City has not had the type of expertise that the Environmental Attorney has provided, even though the City has a great deal of environmental issues due to its location almost surrounded by the St. Lucie River and much of the work is with the Florida Department of Environmental Protection. The type of work provided thus far has increased the legal precision of the departments' work and approaches with regulators, the ACOE, the state and City residents.

The overarching goal of this office is to further build on the relationships with all City departments to assist their efforts in improving their contracts, permits, leases, codes, and orders to achieve a higher degree of accuracy and better reflect the needs of City government into the future. Other specific goals are as follows:

- Continue to provide assistance to the City Commission and Manager. This could include addressing brownfield designation for the City landfill, support for biosolid rulemaking, and continuing efforts to redress the degradation caused by state and federal drainage activities.

- With a broad background in general local government matters, continue to provide assistance to the City Attorney as requested.

- Provide assistance to the Development Department in its preparation of the Evaluation and Appraisal Report; Code Enforcement and development matters.

- Continue to provide assistance to the Utility Department, including resolution of consumptive use issues; obtaining an FDEP "no further action" for cleanup of City wellfield from historical third party contaminants; and bond validation or oversight of same for drinking water plant expansion and retrofits.

- Continue to provide assistance to the Public Works Department to procure riparian easements from private property interests east of the City Hall in the effort to obtain long term sovereign submerged land leases from FDEP for the City's riverwalk.

- Continue to ensure that the City's positions are clearly and effectively articulated to the state, the federal government, and the public about the needs and potential solutions to restore the water quality in the St. Lucie River and Estuary.

- Provide compensation for the City Attorney's Paralegal for the additional work provided to the Environmental Attorney.

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 155 - Environmental Attorney | 51512 - Regular Salaries/Wages | $0 | $25,096 | $188,115 | $136,677 | $193,769 |
| 001 - General | 155 - Environmental Attorney | 51513 - Other Salaries and Wages | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 155 - Environmental Attorney | 51514 - Overtime | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 155 - Environmental Attorney | 51515 - Special Pay | $0 | $1,186 | $7,380 | $5,387 | $7,380 |
| 001 - General | 155 - Environmental Attorney | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 155 - Environmental Attorney | 51521 - FICA Taxes | $0 | $1,990 | $10,796 | $10,809 | $10,878 |
| 001 - General | 155 - Environmental Attorney | 51522 - Retirement Contributions | $0 | $8,342 | $26,646 | $45,428 | $65,575 |
| 001 - General | 155 - Environmental Attorney | 51523 - Life and Health Insurances | $0 | $1,852 | $8,624 | $6,744 | $10,424 |
| 001 - General | 155 - Environmental Attorney | 51524 - Workers' Compensation | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 155 - Environmental Attorney | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 155 - Environmental Attorney | 53531 - Professional Services | $0 | $1,699 | $56,214 | $33,515 | $156,000 |
| 001 - General | 155 - Environmental Attorney | 53534 - Other Services | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 155 - Environmental Attorney | 53540 - Travel and Per Diem | $0 | $0 | $1,000 | $945 | $2,000 |
| 001 - General | 155 - Environmental Attorney | 53541 - Communication Services | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 155 - Environmental Attorney | 53542 - Freight & Postage Services | $0 | $0 | $0 | $0 | $100 |
| 001 - General | 155 - Environmental Attorney | 53543 - Utility Services | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 155 - Environmental Attorney | 53549 - Other Current Charges | $0 | $0 | $0 | $595 | $2,000 |
| 001 - General | 155 - Environmental Attorney | 53552 - Operating Supplies | $0 | $0 | $500 | $2,106 | $500 |
| 001 - General | 155 - Environmental Attorney | 53554 - Books and Memberships | $0 | $200 | $725 | $795 | $1,205 |
| 001 - General | 155 - Environmental Attorney | 99531 - Rollover Professional Services | $0 | $0 | $0 | $90,865 | $0 |
| | **155 - Environmental Attorney Total** | | **$0** | **$40,365** | **$300,000** | **$333,866** | **$449,831** |

## Development Department

### Background

The Development Department is a full-service department responsible for planning, zoning, building services, code compliance, business tax receipts, and geographic information systems (GIS). The Department is committed to protecting the health, safety, and welfare of the community while facilitating high-quality development, redevelopment, and economic investment through efficient, transparent, and customer-focused services.

The Development Director oversees the Department's daily operations, including the Planning & Zoning, Building, Code Compliance, Business Tax Receipt, and Geographic Information System (GIS) functions. The Director is supported by the Administrative Office Coordinator, who provides advanced administrative support and coordinates departmental operations, including payroll, budget administration, accounts payable, public records requests, customer service, staff training, workflow management, and implementation of department-wide initiatives. The Administrative Office Coordinator also serves as the primary liaison between residents, contractors, developers, and Development Department staff, ensuring timely communication and efficient service delivery.

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### Planning & Zoning Division

The Planning & Zoning Division consists of the Principal Planner and Planner I.

The Division administers and implements the City's Comprehensive Plan and Land Development Regulations by reviewing development proposals for compliance with City, State, and Federal regulations. Staff processes applications including:

- Site Plans
- Major and Minor Development Plans
- Conditional Uses
- Variances
- Planned Unit Developments (PUDs)
- Comprehensive Plan Amendments
- Rezoning Requests
- Annexations
- Historic Preservation applications
- Sign applications
- Development Orders

The Division also reviews building permit applications for zoning compliance, prepares staff reports and presentations for the City Commission and Local Planning Agency, maintains permanent records of development approvals, and provides technical assistance to residents, developers, contractors, businesses, and other City departments.

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**Building Division**

The Building Division consists of:

- Building Official
- Building Inspector
- Permitting & Licensing Coordinator

The Division administers and enforces the Florida Building Code and applicable City ordinances while providing permitting, inspections, contractor licensing, and technical assistance.

Responsibilities include:

- Building permit review and issuance
- Building inspections
- Contractor registration
- Certificate of Occupancy issuance
- Certificate of Completion issuance
- Contractor and homeowner assistance
- Code interpretation
- Permit tracking
- Inspection scheduling
- Financial reporting and daily deposits

The Building Division works collaboratively with Planning, Engineering, Fire Rescue, Public Works, Utilities, and outside agencies to ensure projects are reviewed and completed efficiently while maintaining compliance with applicable regulations.

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**Code Compliance Division**

The Code Compliance Division consists of:

- One (1) Full-Time Code Compliance Officer
- One (1) Part-Time Code Compliance Officer

The Division preserves neighborhood quality, public safety, and property values through education, voluntary compliance, and enforcement of the City's Code of Ordinances and Land Development Regulations.

Responsibilities include:

- Investigating citizen complaints
- Proactive code enforcement
- Property maintenance inspections
- Zoning compliance
- Sign enforcement
- Contractor compliance
- Special Magistrate case preparation
- Evidence collection
- Property research
- Violation tracking
- Compliance monitoring
- Public education

The Division emphasizes voluntary compliance while working closely with residents, businesses, contractors, and neighborhood associations to resolve violations before formal enforcement becomes necessary.

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**Business Tax Receipt Division**

Under the supervision of the Building Official and general direction of the Development Director, this function administers the City's Business Tax Receipt program.

Responsibilities include:

- Processing Business Tax Receipt applications
- Zoning compliance review
- Land Development Code review
- Coordination with State licensing agencies
- Certificate of Use review (where applicable)
- Business occupancy verification
- Customer assistance for new and existing businesses

The Division ensures businesses comply with City zoning regulations and all applicable local, state, and federal requirements prior to operating within the City.

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**Geographic Information Systems (GIS)**

Under the supervision of the Building Official and general direction of the Development Director, the GIS program supports all City departments through the development, maintenance, and management of the City's geographic information systems.

Responsibilities include:

- GIS database management
- Mapping services
- Spatial analysis
- Address assignment coordination
- Data management
- Asset mapping
- Development of GIS applications
- Coordination with Martin County and regional agencies
- Maintenance of geographic data standards

The GIS program supports planning, permitting, emergency response, public works, utilities, code compliance, and long-range planning initiatives.

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**Fiscal Year 2026 Accomplishments**

During Fiscal Year 2026, the Development Department successfully accomplished several significant initiatives, including:

- Continued streamlining development review and permitting processes to improve efficiency and customer service.
- Successfully implemented OpenGov permitting software for Planning, Building, Code Compliance, Business Tax Receipts, and Public Records.
- Developed standardized review procedures and workflows across all Development divisions.
- Continued implementation of electronic plan review and digital permitting.
- Maintained timely review of development applications despite staffing shortages.
- Continued implementation of the City's Development Dashboard and Development Calendar to improve transparency and project tracking.
- Processed Comprehensive Plan Amendments, Land Development Code amendments, Planned Unit Developments, and numerous development applications.
- Advanced updates to the City's Comprehensive Plan in preparation for the Evaluation and Appraisal Report (EAR).
- Implemented multiple Land Development Code amendments to improve development standards, signage regulations, parking requirements, and zoning procedures.
- Continued enhancing customer service through improved online services and permitting.
- Expanded staff training and professional development opportunities, including OpenGov Administrator certification.

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**Fiscal Year 2027 Goals and Objectives**

The Development Department will continue improving customer service, operational efficiency, and long-range planning initiatives through the following objectives:

**Technology and Process Improvements**

- Continue optimizing OpenGov permitting workflows and online services.
- Expand electronic plan review capabilities.
- Improve GIS integration with permitting and development review.
- Continue enhancing public access to development information through online dashboards and tracking tools.
- Develop additional automated workflows to improve permitting and application processing.

**Planning and Development**

- Complete the City's Comprehensive Plan Update in accordance with State requirements.
- Continue comprehensive updates to the Land Development Regulations.
- Develop a Universal Development Application for all planning petitions.
- Continue streamlining development review processes while maintaining regulatory compliance.
- Encourage high-quality redevelopment and economic investment throughout the City.
- Support implementation of strategic redevelopment initiatives and economic development projects.

**Building Services**

- Continue implementation of Florida Building Code updates.
- Improve permit turnaround times through process improvements.
- Enhance customer service for contractors, residents, and businesses.
- Continue staff training and professional certification programs.

**Code Compliance**

- Increase proactive code enforcement throughout the City.
- Continue emphasizing voluntary compliance through education and outreach.
- Expand use of mobile technology for field inspections and case management.
- Strengthen coordination with Police, Fire Rescue, Public Works, and other City departments to address nuisance properties and public safety concerns.
- Evaluate staffing needs to support increasing code enforcement activity associated with continued redevelopment.

**Community Outreach**

- Continue educating residents and businesses regarding permitting requirements and development regulations.
- Improve public engagement through workshops, public meetings, and online resources.
- Maintain transparent communication throughout the development review process.
- Continue providing exceptional customer service while promoting responsible growth, redevelopment, and preservation of neighborhood character.

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 210 - Development - Planning/Zoning | 51512 - Regular Salaries/Wages | $272,243 | $289,819 | $312,380 | $181,604 | $294,236 |
| 001 - General | 210 - Development - Planning/Zoning | 51513 - Other Salaries and Wages | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 210 - Development - Planning/Zoning | 51514 - Overtime | $3,160 | $4,673 | $0 | $1,734 | $0 |
| 001 - General | 210 - Development - Planning/Zoning | 51515 - Special Pay | $1,760 | $105 | $4,200 | $1,741 | $4,200 |
| 001 - General | 210 - Development - Planning/Zoning | 51516 - Compensated Annual Leave | $0 | $0 | $0 | $6,945 | $0 |
| 001 - General | 210 - Development - Planning/Zoning | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 210 - Development - Planning/Zoning | 51521 - FICA Taxes | $20,445 | $21,011 | $23,653 | $14,029 | $22,129 |
| 001 - General | 210 - Development - Planning/Zoning | 51522 - Retirement Contributions | $50,038 | $54,476 | $57,894 | $44,149 | $54,343 |
| 001 - General | 210 - Development - Planning/Zoning | 51523 - Life and Health Insurances | $49,567 | $77,718 | $79,243 | $37,319 | $109,372 |
| 001 - General | 210 - Development - Planning/Zoning | 51524 - Workers' Compensation | $644 | $3,194 | $699 | $3,070 | $671 |
| 001 - General | 210 - Development - Planning/Zoning | 51525 - Unemployment Compensation | $3,300 | $3,519 | $0 | $1,107 | $0 |
| 001 - General | 210 - Development - Planning/Zoning | 53531 - Professional Services | $14,044 | $4,800 | $80,000 | $0 | $142,000 |
| 001 - General | 210 - Development - Planning/Zoning | 53534 - Other Services | $1,240 | $0 | $500 | $0 | $500 |
| 001 - General | 210 - Development - Planning/Zoning | 53540 - Travel and Per Diem | $2,778 | $0 | $3,000 | $3,329 | $5,000 |
| 001 - General | 210 - Development - Planning/Zoning | 53541 - Communication Services | $1,889 | $780 | $800 | $229 | $1,600 |
| 001 - General | 210 - Development - Planning/Zoning | 53542 - Freight & Postage Services | $290 | $1,035 | $1,000 | $1,167 | $1,000 |
| 001 - General | 210 - Development - Planning/Zoning | 53543 - Utility Services | $0 | $0 | $500 | $0 | $500 |
| 001 - General | 210 - Development - Planning/Zoning | 53544 - Rentals and Leases | $359 | $0 | $0 | $0 | $0 |
| 001 - General | 210 - Development - Planning/Zoning | 53545 - Insurance - General Liability | $707 | $944 | $792 | $744 | $760 |
| 001 - General | 210 - Development - Planning/Zoning | 53546 - Repair & Maintenance | $282 | $0 | $1,000 | $0 | $1,000 |
| 001 - General | 210 - Development - Planning/Zoning | 53547 - Printing and Binding | $0 | $0 | $750 | $0 | $1,000 |
| 001 - General | 210 - Development - Planning/Zoning | 53548 - Promotional Activities | $0 | $0 | $100 | $10 | $200 |
| 001 - General | 210 - Development - Planning/Zoning | 53549 - Other Current Charges | $1,161 | $422 | $1,000 | $0 | $1,000 |
| 001 - General | 210 - Development - Planning/Zoning | 53551 - Office Supplies | $714 | $73 | $500 | $6 | $500 |
| 001 - General | 210 - Development - Planning/Zoning | 53552 - Operating Supplies | $1,114 | $700 | $1,500 | $4,125 | $1,498 |
| 001 - General | 210 - Development - Planning/Zoning | 53554 - Books and Memberships | $271 | $1,553 | $5,500 | $65 | $7,000 |
| 001 - General | 210 - Development - Planning/Zoning | 53555 - Training | $430 | $30 | $500 | $999 | $1,000 |
| 001 - General | 210 - Development - Planning/Zoning | 99531 - Rollover Professional Services | $1,300 | $12,600 | $0 | $0 | $0 |
| | **210 - Development - Planning/Zoning Total** | | **$427,736** | **$477,452** | **$575,511** | **$302,372** | **$649,509** |
| 001 - General | 211 - Building/Permitting | 51512 - Regular Salaries/Wages | $557,415 | $574,738 | $758,066 | $366,961 | $644,909 |
| 001 - General | 211 - Building/Permitting | 51513 - Other Salaries and Wages | $0 | $3,041 | $45,000 | $9,444 | $45,000 |
| 001 - General | 211 - Building/Permitting | 51514 - Overtime | $15,121 | $8,356 | $10,000 | $23,480 | $10,000 |
| 001 - General | 211 - Building/Permitting | 51515 - Special Pay | $5,302 | $4,722 | $17,240 | $240 | $14,280 |
| 001 - General | 211 - Building/Permitting | 51516 - Compensated Annual Leave | $25,558 | $12,170 | $0 | $0 | $0 |
| 001 - General | 211 - Building/Permitting | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 211 - Building/Permitting | 51521 - FICA Taxes | $45,557 | $45,412 | $62,809 | $30,053 | $53,546 |
| 001 - General | 211 - Building/Permitting | 51522 - Retirement Contributions | $93,886 | $96,183 | $132,257 | $59,769 | $115,483 |
| 001 - General | 211 - Building/Permitting | 51523 - Life and Health Insurances | $83,977 | $84,479 | $101,340 | $77,417 | $169,108 |
| 001 - General | 211 - Building/Permitting | 51524 - Workers' Compensation | $9,021 | $7,060 | $9,724 | $6,774 | $9,328 |
| 001 - General | 211 - Building/Permitting | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 211 - Building/Permitting | 53531 - Professional Services | $33,470 | $3,005 | $45,000 | $6,430 | $35,000 |
| 001 - General | 211 - Building/Permitting | 53534 - Other Services | $295 | $0 | $16,000 | $0 | $15,999 |
| 001 - General | 211 - Building/Permitting | 53540 - Travel and Per Diem | $3,451 | $3,707 | $13,800 | $770 | $13,800 |
| 001 - General | 211 - Building/Permitting | 53541 - Communication Services | $5,941 | $5,375 | $8,000 | $3,618 | $8,000 |
| 001 - General | 211 - Building/Permitting | 53542 - Freight & Postage Services | $1,296 | $626 | $1,500 | $39 | $1,499 |
| 001 - General | 211 - Building/Permitting | 53543 - Utility Services | $5,818 | $5,613 | $6,800 | $4,733 | $8,000 |
| 001 - General | 211 - Building/Permitting | 53544 - Rentals and Leases | $3,475 | $6,051 | $7,000 | $5,685 | $7,000 |
| 001 - General | 211 - Building/Permitting | 53545 - Insurance - General Liability | $1,739 | $0 | $0 | $0 | $0 |
| 001 - General | 211 - Building/Permitting | 53546 - Repair & Maintenance | $9,331 | $738 | $17,000 | $766 | $10,000 |
| 001 - General | 211 - Building/Permitting | 53547 - Printing and Binding | $0 | $0 | $1,000 | $881 | $999 |
| 001 - General | 211 - Building/Permitting | 53548 - Promotional Activities | $0 | $0 | $100 | $0 | $0 |
| 001 - General | 211 - Building/Permitting | 53549 - Other Current Charges | $237,115 | $92,664 | $156,500 | $76,204 | $153,685 |
| 001 - General | 211 - Building/Permitting | 53550 - Fleet Vehicle Leases | $43,060 | $26,412 | $22,800 | $12,629 | $23,100 |
| 001 - General | 211 - Building/Permitting | 53551 - Office Supplies | $3,241 | $1,397 | $4,000 | $818 | $4,000 |
| 001 - General | 211 - Building/Permitting | 53552 - Operating Supplies | $36,978 | $13,519 | $11,100 | $2,242 | $14,600 |
| 001 - General | 211 - Building/Permitting | 53554 - Books and Memberships | $1,933 | $723 | $1,800 | $150 | $3,000 |
| 001 - General | 211 - Building/Permitting | 53555 - Training | $2,649 | $1,370 | $6,000 | $136 | $10,500 |
| 001 - General | 211 - Building/Permitting | 56564 - Machinery & Equipment Expense | $14,005 | $0 | $0 | $0 | $0 |
| | **211 - Building/Permitting Total** | | **$1,239,634** | **$997,361** | **$1,454,836** | **$689,239** | **$1,370,836** |

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 212 - Code Enforcement | 51512 - Regular Salaries/Wages | $77,059 | $0 | $0 | $0 | $0 |
| 001 - General | 212 - Code Enforcement | 51514 - Overtime | $360 | $0 | $0 | $0 | $0 |
| 001 - General | 212 - Code Enforcement | 51515 - Special Pay | $640 | $0 | $0 | $0 | $0 |
| 001 - General | 212 - Code Enforcement | 51516 - Compensated Annual Leave | $600 | $0 | $0 | $0 | $0 |
| 001 - General | 212 - Code Enforcement | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 212 - Code Enforcement | 51521 - FICA Taxes | $5,846 | $0 | $0 | $0 | $0 |
| 001 - General | 212 - Code Enforcement | 51522 - Retirement Contributions | $10,587 | $0 | $0 | $0 | $0 |
| 001 - General | 212 - Code Enforcement | 51523 - Life and Health Insurances | $16,840 | $0 | $0 | $0 | $0 |
| 001 - General | 212 - Code Enforcement | 53531 - Professional Services | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 212 - Code Enforcement | 53540 - Travel and Per Diem | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 212 - Code Enforcement | 53541 - Communication Services | $257 | $0 | $0 | $0 | $0 |
| 001 - General | 212 - Code Enforcement | 53543 - Utility Services | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 212 - Code Enforcement | 53544 - Rentals and Leases | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 212 - Code Enforcement | 53546 - Repair & Maintenance | $878 | $0 | $0 | $0 | $0 |
| 001 - General | 212 - Code Enforcement | 53551 - Office Supplies | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 212 - Code Enforcement | 53552 - Operating Supplies | $1,201 | $38 | $0 | $39 | $0 |
| 001 - General | 212 - Code Enforcement | 53554 - Books and Memberships | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 212 - Code Enforcement | 53555 - Training | $0 | $0 | $0 | $0 | $0 |
| | **212 - Code Enforcement Total** | | **$114,268** | **$38** | **$0** | **$39** | **$0** |

## Technology Services

The Technology Services department manages, secures, and maintains the City of Stuart's technology infrastructure. The department is solely responsible for ensuring the reliability, integrity, and security of all IT systems and networks and for maintaining compliance with state and federal laws and regulations.

With a dedicated team of six, the department supports city operations for:

- 320 city employees
- 19 board members
- 13 separate city locations
- 600+ endpoints
- 200+ mobile devices
- Local residents and the public
- External government entities and partner agencies
- Comprehensive IT procurement and asset management

Because the Technology Services department manages systems crucial to the smooth running of critical resources, such as police and Fire/EMS systems, a Technology Services employee is on call 24 hours per day, 365 days per year.

As reported by various media outlets, the city is also seeing across-the-board price hikes for software, hardware, and consumables. These increases are driven largely by the AI boom and the resulting data center buildouts, which are raising costs across all IT-related equipment. The department expects an average 7% increase in software, with some as high as 15%, and a 35-60% increase in hardware acquisition costs, with some as high as 120%. Based on news reports, these costs are not expected to decrease until at least 2028, when additional computer memory and storage manufacturing is expected to come online.

Key Functions & Responsibilities

- Network & Infrastructure Security: Administering network security protocols and maintaining infrastructure, including regular configuration backups.
- Endpoint & Access Management: Implementing endpoint security, deploying monitoring and alerting solutions, and managing user access controls to enforce strict security policies.
- Technical Support & Asset Management: Providing comprehensive IT support to all city departments, troubleshooting hardware and software issues, responding to service requests, and maintaining meticulous records of technology assets.

Recent Accomplishments

- Enhanced Security: Standardized the city's building security access systems.
- Streamlined Access: Migrated key applications to a Single Sign-On (SSO) platform, boosting security while simplifying the employee login experience.

Future Goals & Objectives

- Domain Migration: Continue transitioning the city’s official domain name to stuartfl.gov.
- Infrastructure Expansion: Establish direct network connectivity for several adjacent municipal buildings.
- Innovation: Continue the strategic rollout and integration of Artificial Intelligence (AI) technologies, increasing employee efficiency by utilizing it as a productivity multiplier.
- Maintain our commitment to delivering world-class, prompt, and reliable technical service excellence to all our customers.

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 145 - Technology Services | 51512 - Regular Salaries/Wages | $479,571 | $534,475 | $468,097 | $425,502 | $633,760 |
| 001 - General | 145 - Technology Services | 51513 - Other Salaries and Wages | $4,223 | $4,618 | $0 | $0 | $9,300 |
| 001 - General | 145 - Technology Services | 51514 - Overtime | $78 | $112 | $0 | $46 | $0 |
| 001 - General | 145 - Technology Services | 51515 - Special Pay | $5,780 | $5,917 | $10,104 | $4,401 | $11,976 |
| 001 - General | 145 - Technology Services | 51516 - Compensated Annual Leave | $19,354 | $29,964 | $0 | $12,115 | $0 |
| 001 - General | 145 - Technology Services | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 145 - Technology Services | 51521 - FICA Taxes | $37,386 | $42,247 | $34,425 | $32,383 | $47,239 |
| 001 - General | 145 - Technology Services | 51522 - Retirement Contributions | $97,446 | $114,725 | $98,569 | $85,056 | $122,200 |
| 001 - General | 145 - Technology Services | 51523 - Life and Health Insurances | $91,665 | $99,201 | $72,503 | $79,068 | $142,584 |
| 001 - General | 145 - Technology Services | 51524 - Workers' Compensation | $905 | $961 | $977 | $922 | $937 |
| 001 - General | 145 - Technology Services | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 145 - Technology Services | 53531 - Professional Services | $1,000 | $6,300 | $126,064 | $14,188 | $65,325 |
| 001 - General | 145 - Technology Services | 53532 - Accounting and Auditing | $697 | $0 | $0 | $0 | $0 |
| 001 - General | 145 - Technology Services | 53534 - Other Services | $15 | $0 | $0 | $4,238 | $0 |
| 001 - General | 145 - Technology Services | 53540 - Travel and Per Diem | $0 | $28 | $14,858 | $0 | $0 |
| 001 - General | 145 - Technology Services | 53541 - Communication Services | $48,304 | $50,605 | $68,400 | $37,812 | $69,400 |
| 001 - General | 145 - Technology Services | 53542 - Freight & Postage Services | $529 | $23 | $105 | $0 | $105 |
| 001 - General | 145 - Technology Services | 53543 - Utility Services | $2,826 | $1,348 | $0 | $0 | $0 |
| 001 - General | 145 - Technology Services | 53544 - Rentals and Leases | $554 | $562 | $830 | $404 | $900 |
| 001 - General | 145 - Technology Services | 53545 - Insurance - General Liability | $185 | $312 | $318 | $299 | $305 |
| 001 - General | 145 - Technology Services | 53546 - Repair & Maintenance | $1,942 | $8,417 | $14,910 | $2,465 | $14,910 |
| 001 - General | 145 - Technology Services | 53547 - Printing and Binding | $0 | $0 | $600 | $0 | $0 |
| 001 - General | 145 - Technology Services | 53548 - Promotional Activities | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 145 - Technology Services | 53549 - Other Current Charges | $470,311 | $674,050 | $650,059 | $539,282 | $832,272 |
| 001 - General | 145 - Technology Services | 53551 - Office Supplies | $594 | $678 | $370 | $383 | $450 |
| 001 - General | 145 - Technology Services | 53552 - Operating Supplies | $179,692 | $165,657 | $208,785 | $74,773 | $206,391 |
| 001 - General | 145 - Technology Services | 53554 - Books and Memberships | $81 | $2,440 | $550 | $349 | $300 |
| 001 - General | 145 - Technology Services | 53555 - Training | $14,316 | $14,765 | $17,325 | $3,395 | $17,325 |
| 001 - General | 145 - Technology Services | 99531 - Rollover Professional Services | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 145 - Technology Services | 99541 - Rollover Communication Service | $0 | $35,950 | $0 | $0 | $0 |
| 001 - General | 145 - Technology Services | 99549 - Rollover Other Current Charges | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 145 - Technology Services | 99552 - Rollover Operating Supplies | $0 | $0 | $0 | $10,000 | $0 |
| 001 - General | 145 - Technology Services | 56564 - Machinery & Equipment Expense | $73,677 | $113,199 | $70,000 | $44,693 | $150,000 |
| 001 - General | 145 - Technology Services | 99564 - Rollover Machinery & Equipment | $13,253 | $0 | $0 | $0 | $0 |
| | **145 - Technology Services Total** | | **$1,544,384** | **$1,906,554** | **$1,857,849** | **$1,371,774** | **$2,325,679** |

## Police Department

Background

The Stuart Police Department is a full-service police agency responsible for providing policing services to the residents and visitors. Our jurisdiction encompasses approximately seven square miles of city area, including additional waterway jurisdiction. The Police Department will operate with 53 sworn full-time police officers and 31 full-time and part-time civilian professional staff members who serve in various roles across the department's two divisions. Priorities for all members of the police department include accountability, transparency, community service, training, aggressive traffic enforcement, and the apprehension of criminals who threaten our city.

The department is organized into two primary divisions:

1. **Patrol Operations Division:** This division includes road patrol personnel, K-9, community service aid, and parking enforcement personnel.
2. **Support Services Division:** This division comprises the Detective Bureau, Community Relations, Records Division, Training, School Resource, youth intervention/prevention specialist, and the Communications Center

Our 31 civilian professionals play a vital role in supporting the department's operations. These roles include dispatch, records unit, crime analysis, community service aid, parking enforcement, accreditation manager, and detective bureau.

The Stuart Police Department will work tirelessly to safeguard our community, enabling residents and visitors to enjoy a safe community. We recognize the importance of community engagement and actively form partnerships with individuals and organizations dedicated to making our city a great place to live. Traffic safety and enforcement on our roadways will be priorities to address aggressive driving, driving under the influence, and other traffic law violations.

Accomplishments

**2026 Accomplishments**

**1. Upgraded access control to the Public Safety Complex**

- All access points to the police department were upgraded to the PDK system used by the city. Our captains coordinated this project in conjunction with the IT department. The upgrades further enhance the security of the police facility and allow sworn members to access all city buildings from a phone app for emergency response.

**2. SPD obtained a Lenco Bearcat Rescue Vehicle in November 2025**

- Following a two-year-long production process, SPD took possession of a Lenco Bearcat rescue vehicle. This vehicle is bullet-resistant, and its primary use will be by the Special Response Team to respond to emergencies, including but not limited to barricaded persons with weapons, active assailant incidents, and search warrant service. The vehicle can be used as a high-water rescue vehicle and during periods of high winds to assist Stuart Fire Rescue during hurricanes and other rescue operations as needed. This vehicle was paid for with ARPA funds in FY24.

**3. Established the SRT Medic Position in partnership with Stuart Fire Rescue**

- In May of 2026, the Stuart Police Department Special Response Team (SRT) created the position of SRT Medic. The SRT medic will serve on the team, providing first aid to victims, department members, or suspects during emergencies. Three SRT medics were selected following a thorough vetting process that assessed their physical fitness, medical, endurance, and tactics training, including shooting.

**4. Secured Grant Funding**

- With the assistance of Grant Works, the police department was awarded two $5,000 grants to purchase a bike for community policing patrol and surveillance equipment.

**5. Hiring and Retention of Police Officers**

- The department focused on hiring and retention of Police Officers. We are fully staffed for all allotted sworn police positions. We have one part-time police officer in field training, and we anticipate that she will complete the training program by August 2026. We anticipate hiring two additional part-time police officers to augment staffing. The benefit of part-time officers is that they can help fill shift shortages, augment daily patrol operations, and transition to full-time status when a vacancy occurs.
- Our full-time parking enforcement specialist is interested in becoming a police officer. He is currently attending the police academy to obtain his certification and is expected to graduate in August 2026. Once he returns from training, he will resume his role as parking enforcement specialist until we have a full-time vacancy to fill.
- In 2026, we reallocated an existing full-time position from our records unit and created a civilian evidence and crime scene position. Making this position civilian allows the department to reassign the police officer currently occupying it to other law enforcement duties.

6. **Traffic Unit Officially Established in Nov 2026**

- Three police officers are dedicated to traffic enforcement full-time. The traffic unit is active during periods of highest traffic volume and in school zones during the school year. Traffic officers are deployed based on trends and data that support enforcement efforts to reduce crashes and increase compliance with traffic laws.

Goals and Objectives

**2027 Goals**

1. **Training and Development Goal for 2027**

· We continue our goal for 2026 to provide training and development of staff members to increase their knowledge relative to their assigned job. This goal includes providing additional training beyond the minimum requirements set by the Criminal Justice Standards and Training. A highly trained team reduces complaints and liability for the city and enhances professionalism and customer service.

2. **Traffic Enforcement around the City Goal for 2027**

· In November 2025, three new police officers were assigned to the newly created traffic unit. The traffic unit will augment the police department's mission by focusing on traffic enforcement, including speeding, aggressive driving, school zone enforcement, and DUI enforcement. We will study traffic data and deploy officers in areas with the highest density. The goal is to reduce traffic complaints, increase compliance, and reduce crashes.

3. **C.F.A. Excelsior Re-Accreditation Cycle and continue to work toward the National Accreditation through The Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA)**

· Stuart PD has been accredited for 24 years. We have received the 'Excelsior" status in two prior assessments. In August 2026, assessors will examine all Stuart PD operations and policies, and we will learn the results in October of 2026 (FY27). We continue to work toward obtaining CALEA accreditation, which is a national accreditation for public safety agencies. This accreditation program will further enhance the professionalism, operating procedures, and policies of the Stuart Police Department. FY27 will be the second year of the CALEA process.

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 190 - Police | 51512 - Regular Salaries/Wages | $5,212,366 | $6,013,333 | $6,369,134 | $4,726,793 | $6,648,470 |
| 001 - General | 190 - Police | 51513 - Other Salaries and Wages | $160,603 | $130,401 | $200,000 | $126,501 | $200,000 |
| 001 - General | 190 - Police | 51514 - Overtime | $415,307 | $338,724 | $250,000 | $234,689 | $275,000 |
| 001 - General | 190 - Police | 51515 - Special Pay | $145,426 | $150,902 | $200,032 | $82,344 | $197,292 |
| 001 - General | 190 - Police | 51516 - Compensated Annual Leave | $222,582 | $197,708 | $0 | $225,162 | $200,000 |
| 001 - General | 190 - Police | 51519 - Detail Pay | $145,510 | $108,586 | $100,000 | $104,276 | $100,000 |
| 001 - General | 190 - Police | 51521 - FICA Taxes | $467,228 | $515,229 | $534,767 | $407,382 | $562,072 |
| 001 - General | 190 - Police | 51522 - Retirement Contributions | $1,699,056 | $1,923,752 | $1,971,119 | $1,643,786 | $2,339,242 |
| 001 - General | 190 - Police | 51523 - Life and Health Insurances | $855,679 | $946,949 | $929,860 | $757,934 | $1,235,926 |
| 001 - General | 190 - Police | 51524 - Workers' Compensation | $142,472 | $151,507 | $153,986 | $145,364 | $147,717 |
| 001 - General | 190 - Police | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 190 - Police | 53531 - Professional Services | $81,524 | $103,410 | $107,502 | $81,657 | $126,539 |
| 001 - General | 190 - Police | 53534 - Other Services | $16,470 | $18,903 | $31,800 | $25,543 | $39,750 |
| 001 - General | 190 - Police | 53535 - Investigations | $29,667 | $25,851 | $43,860 | $27,893 | $46,460 |
| 001 - General | 190 - Police | 53540 - Travel and Per Diem | $14,802 | $30,332 | $33,000 | $23,480 | $33,000 |
| 001 - General | 190 - Police | 53541 - Communication Services | $57,355 | $67,041 | $67,000 | $50,704 | $73,500 |
| 001 - General | 190 - Police | 53542 - Freight & Postage Services | $1,768 | $2,543 | $3,500 | $3,224 | $3,500 |
| 001 - General | 190 - Police | 53543 - Utility Services | $63,789 | $60,139 | $70,000 | $49,526 | $135,000 |
| 001 - General | 190 - Police | 53544 - Rentals and Leases | $3,230 | $4,230 | $11,500 | $2,826 | $10,700 |
| 001 - General | 190 - Police | 53545 - Insurance - General Liability | $14,407 | $15,849 | $16,127 | $15,213 | $15,670 |
| 001 - General | 190 - Police | 53546 - Repair & Maintenance | $175,395 | $155,621 | $138,650 | $84,864 | $152,115 |
| 001 - General | 190 - Police | 53547 - Printing and Binding | $3,594 | $3,322 | $3,250 | $1,800 | $3,600 |
| 001 - General | 190 - Police | 53548 - Promotional Activities | $13,664 | $17,694 | $17,500 | $6,960 | $18,000 |
| 001 - General | 190 - Police | 53549 - Other Current Charges | $152,575 | $119,072 | $112,228 | $119,222 | $213,245 |
| 001 - General | 190 - Police | 53550 - Fleet Vehicle Leases | $313,212 | $568,565 | $644,215 | $423,136 | $670,042 |
| 001 - General | 190 - Police | 53551 - Office Supplies | $1,707 | $4,045 | $19,900 | $1,358 | $19,700 |
| 001 - General | 190 - Police | 53552 - Operating Supplies | $364,390 | $458,417 | $439,049 | $266,096 | $421,149 |
| 001 - General | 190 - Police | 53554 - Books and Memberships | $10,142 | $10,065 | $19,330 | $4,468 | $24,477 |
| 001 - General | 190 - Police | 53555 - Training | $15,145 | $29,876 | $24,050 | $16,554 | $25,939 |
| 001 - General | 190 - Police | 99552 - Rollover Operating Supplies | $28,860 | $0 | $0 | $21,082 | $0 |
| 001 - General | 190 - Police | 56562 - Buildings Expense | $11,991 | $404 | $50,000 | $0 | $25,000 |
| 001 - General | 190 - Police | 56563 - Infrastructure Expense | $76,926 | $13,070 | $0 | $0 | $0 |
| 001 - General | 190 - Police | 56564 - Machinery & Equipment Expense | $60,552 | $134,121 | $28,500 | $17,371 | $34,499 |
| 001 - General | 190 - Police | 99562 - Rollover Buildings Expense | $0 | $45,306 | $0 | $0 | $0 |
| 001 - General | 190 - Police | 99564 - Rollover Machinery & Equipment | $0 | $260,713 | $0 | $0 | $0 |
| 001 - General | 190 - Police | 57571 - Principal Expense | $21,845 | $225,659 | $269,039 | $259,604 | $269,039 |
| 001 - General | 190 - Police | 57572 - Interest Expense | $2,044 | $2,044 | $0 | $0 | $23,161 |
| 001 - General | 190 - Police | 58582 - Aids to Private Organizations | $0 | $0 | $0 | $0 | $0 |
| | **190 - Police Total - General Fund** | | **$11,001,283** | **$12,853,383** | **$12,858,898** | **$9,956,812** | **$14,289,804** |

## Police Special Revenue Funds

Police special revenue funds are used to account for specific revenue sources that are legally restricted or committed to expenditure for designated purposes, and which are earmarked for law enforcement.

| Type | Fund | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| Revenues | 190 - Police Special Revenues | 33420 - Sate Grant - Public Safety | $0 | $0 | $0 | $0 | $0 |
| Revenues | 190 - Police Special Revenues | 35119 - Local Police Collections | ($9,937) | $8,500 | $0 | $0 | $0 |
| Revenues | 190 - Police Special Revenues | 35192 - Forfeited Cash - LETF | $4,304 | $18,815 | $0 | $0 | $0 |
| Revenues | 190 - Police Special Revenues | 35194 - Seized Property | $17,000 | $0 | $0 | $21,678 | $0 |
| Revenues | 190 - Police Special Revenues | 35196 - Police Education | $19,250 | $11,178 | $0 | $13,765 | $0 |
| Revenues | 190 - Police Special Revenues | 36500 - Sales of Surplus and Scrap | $0 | $0 | $0 | $0 | $1,000 |
| Revenues | 190 - Police Special Revenues | 36910 - Bank Fee Refunds | $0 | $0 | $0 | $0 | $0 |
| Revenues | 190 - Police Special Revenues | 36110 - Interest | $10,959 | $3,747 | $0 | $1,405 | $5,000 |
| Revenues | 190 - Police Special Revenues | 38100 - Interfund Transfers In | $0 | $0 | $75,450 | $0 | $0 |
| | **190 - Police Special Revenues Total** | | **$41,576** | **$42,240** | **$75,450** | **$36,848** | **$6,000** |

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 190 - Police Special Revenues | 192 - LETF Disbursements | 53531 - Professional Services | $0 | $3,709 | $10,000 | $0 | $0 |
| 190 - Police Special Revenues | 192 - LETF Disbursements | 53546 - Repair & Maintenance | $0 | $0 | $1,500 | $0 | $0 |
| 190 - Police Special Revenues | 192 - LETF Disbursements | 53549 - Other Current Charges | $0 | $225 | $10,000 | $0 | $10,000 |
| 190 - Police Special Revenues | 192 - LETF Disbursements | 53552 - Operating Supplies | $0 | $0 | $500 | $0 | $500 |
| 190 - Police Special Revenues | 192 - LETF Disbursements | 56564 - Machinery & Equipment Expense | $0 | $0 | $0 | $0 | $0 |
| | **192 - LETF Disbursements Total** | | **$0** | **$3,934** | **$22,000** | **$0** | **$10,500** |
| 190 - Police Special Revenues | 194 - Law Enforcement Trust Fund | 53535 - Investigations | $9,000 | $5,000 | $10,000 | $0 | $0 |
| 190 - Police Special Revenues | 194 - Law Enforcement Trust Fund | 53540 - Travel and Per Diem | $4,126 | $3,253 | $5,000 | $653 | $5,000 |
| 190 - Police Special Revenues | 194 - Law Enforcement Trust Fund | 53552 - Operating Supplies | $0 | $0 | $5,000 | $0 | $0 |
| 190 - Police Special Revenues | 194 - Law Enforcement Trust Fund | 53554 - Books and Memberships | $0 | $0 | $0 | $0 | $0 |
| 190 - Police Special Revenues | 194 - Law Enforcement Trust Fund | 53555 - Training | $1,997 | $1,098 | $5,000 | $549 | $0 |
| 190 - Police Special Revenues | 194 - Law Enforcement Trust Fund | 56564 - Machinery & Equipment Expense | $0 | $0 | $0 | $0 | $0 |
| | **194 - Law Enforcement Trust Fund Total** | | **$15,123** | **$9,351** | **$25,000** | **$1,202** | **$5,000** |

## Fire Rescue

The City of Stuart Fire Rescue Department is an Insurance Services Office (ISO) Class 1 Department that provides fire protection and EMS to the City of Stuart and Town of Sewall's Point (under contract), as well as in the unincorporated areas of Martin County in accordance with an Automatic Aid Interlocal Agreement.

The City of Stuart Fire Rescue Department is responsible for:

- Fire Suppression, the protection of lives and property
- Rescue and Extrication of trapped persons
- Emergency Medical Services, all units are ALS level with Paramedics
- Wildland/Brush Fire Suppression
- Haz-Mat, first responder level
- Fire Prevention Bureau
- Origin & Cause Fire Investigations
- Life Safety Fire Inspections, code compliance, plans review, permit inspections, BTR
- Fire Safety/Public Education
- Special Events/Special Detail Coverage, EMS and Fire
- Community safety training, i.e. CPR/AED, fire extinguishers, first aid, citizen awareness, smoke alarm donation/installation program

The City of Stuart Fire Rescue Department currently provides emergency services from three fire rescue stations. Fire Station 1 (headquarters) houses Fire Administration, Fire Prevention, Support Services, and multiple fire rescue units, including front line, in-service units, and reserve units. Fire Station 1 has two in-service rescue units (ALS ambulances), one Quint (ALS aerial ladder truck), and one Battalion Chief. Fire Station 2 houses one ALS fire engine and one ALS rescue unit (ambulance). Fire Station 3 houses one ALS fire engine and one ALS rescue unit (ambulance). The Battalion Chief is the chief officer on duty 24/7 to manage all shift personnel and command all significant emergency operations. All Stuart Fire Rescue apparatus are Advanced Life Support (ALS) certified which means there is a Paramedic on every vehicle to provide the highest level of EMS to the community regardless of the unit type.

The Fire Prevention Bureau continually strives to improve the fire safety of our citizens, visitors, and our fire rescue personnel by assuring that all fire codes are in compliance and being enforced. We have two State of Florida Certified Fire Inspectors who perform required annual and business tax fire inspections of various commercial businesses. They also perform new construction plan reviews and site inspections for all fire code related construction permits within the City of Stuart. The Fire Chief also serves as the City of Stuart Fire Marshal. The Fire Chief is also a State of Florida Certified Fire Inspector and Fire Investigator, who investigates all fires within the City of Stuart and Town of Sewall's Point, to determine the origin and cause of the fire. This includes working alongside local and state law enforcement investigators in suspected arson cases.

Our greatest asset is our high quality, dedicated employees who continue to operate with great effectiveness and efficiency. Stuart Fire Rescue is making a difference in our community, saving lives and property every single day. Stuart Fire Rescue is committed to delivering the highest level of Fire Rescue Service possible at our funding levels and continue to maintain our prestigious Insurance Services Office (ISO) Class 1 rating. City of Stuart Fire Rescue generates over $2 million annually in EMS transport fees and over $809,000 annually in fire rescue contract fees from Town of Sewall's Point (adjusted annually) to provide the town with Fire Suppression, EMS, and Fire Prevention services. Additional revenue is generated from annual fire inspections, new construction fire inspections, plans reviews, and false alarm fees. Special Event fees are charged to the event promoters to offset the costs of Fire Rescue personnel staffing and Fire Prevention inspections at these events throughout the City of Stuart.

**FY26 Accomplishments**

- Worked diligently to maintain our Insurance Services Office (ISO) Class 1 rating
- Continued to improve and upgrade our fleet
- Focus on safety compliance with NFPA standards
- Improve and standardize department wide training and readiness
- Increase annual fire safety inspections to reduce the threat of fire in the community.
- Improve upon an outstanding working relationship through labor/management collaboration.
- Continue to improve effectiveness and efficiencies in response times and assignments.
- Identify and implement improvement in firefighter safety to enhance health and improve overall operational readiness – including losses from injuries and illnesses.
- Improve operational readiness through pre-fire planning, hydrant inspections, patient care protocols, equipment/apparatus updates, fire station improvements and safety programs.
- Increase effective hands-on training hours and support advanced education.
- Update additional department operational S.O.G.s
- Formed a Special Response Team (SRT) Medic program with Stuart Police Department
- Placed a customized Humvee Wildland/Brush Fire vehicle in-service
- Created a Fire Rescue Drone program

**FY27 Goals and Objectives**

- Continue to work diligently to maintain our Insurance Services Office (ISO) Class 1 rating
- Seek grant funding to upgrade advanced EMS equipment
- Maintain our outstanding working relationship through labor/management collaboration
- Continue to improve efficiency in response times
- Anticipate delivery of a new 100-foot aerial ladder fire truck that will replace a twenty-year-old unit, a new fire engine to replace a twenty-nine-year-old unit, and a new ambulance to replace a twenty-one-year-old unit. All of these orders were placed in 2023.
- Seeking approval for another ambulance unit to replace a twenty-year-old unit
- Seeking approval of a Mobile Breathing Air Refill Trailer to have the capability of refilling firefighter air bottles on the emergency scene.
- Add three FTEs to allow the promotion of three personnel for a new EMS Supervisor/Safety Officer position. This very important position is a standard in the fire service and NFPA requires these positions on various emergency scenes including fires, where the safety of firefighters is paramount.

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 201 - Fire/Rescue | 51512 - Regular Salaries/Wages | $4,686,508 | $5,841,584 | $6,225,536 | $5,057,220 | $7,135,612 |
| 001 - General | 201 - Fire/Rescue | 51513 - Other Salaries and Wages | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 201 - Fire/Rescue | 51514 - Overtime | $550,755 | $554,105 | $320,000 | $127,830 | $250,000 |
| 001 - General | 201 - Fire/Rescue | 51515 - Special Pay | $102,802 | $50,197 | $149,309 | $54,985 | $171,388 |
| 001 - General | 201 - Fire/Rescue | 51516 - Compensated Annual Leave | $123,246 | $59,252 | $0 | $55,037 | $50,000 |
| 001 - General | 201 - Fire/Rescue | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 201 - Fire/Rescue | 51521 - FICA Taxes | $402,852 | $482,229 | $503,860 | $391,823 | $573,466 |
| 001 - General | 201 - Fire/Rescue | 51522 - Retirement Contributions | $1,684,602 | $2,084,865 | $2,072,022 | $1,769,769 | $2,679,639 |
| 001 - General | 201 - Fire/Rescue | 51523 - Life and Health Insurances | $826,075 | $1,039,187 | $1,091,902 | $864,260 | $1,402,761 |
| 001 - General | 201 - Fire/Rescue | 51524 - Workers' Compensation | $178,462 | $189,626 | $192,728 | $181,936 | $184,881 |
| 001 - General | 201 - Fire/Rescue | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 201 - Fire/Rescue | 53531 - Professional Services | $155,096 | $44,350 | $41,500 | $28,497 | $42,400 |
| 001 - General | 201 - Fire/Rescue | 53534 - Other Services | $39,575 | $76,979 | $44,550 | $35,123 | $44,900 |
| 001 - General | 201 - Fire/Rescue | 53540 - Travel and Per Diem | $5,121 | $6,682 | $6,500 | $5,920 | $5,925 |
| 001 - General | 201 - Fire/Rescue | 53541 - Communication Services | $15,647 | $13,731 | $16,400 | $7,893 | $15,500 |
| 001 - General | 201 - Fire/Rescue | 53542 - Freight & Postage Services | $708 | $1,899 | $2,500 | $889 | $1,100 |
| 001 - General | 201 - Fire/Rescue | 53543 - Utility Services | $55,290 | $72,776 | $66,800 | $58,325 | $66,500 |
| 001 - General | 201 - Fire/Rescue | 53544 - Rentals and Leases | $6,880 | $7,870 | $9,000 | $5,166 | $8,500 |
| 001 - General | 201 - Fire/Rescue | 53545 - Insurance - General Liability | $20,930 | $22,764 | $23,217 | $21,845 | $22,342 |
| 001 - General | 201 - Fire/Rescue | 53546 - Repair & Maintenance | $283,710 | $240,691 | $186,900 | $161,824 | $183,550 |
| 001 - General | 201 - Fire/Rescue | 53547 - Printing and Binding | $0 | $0 | $2,500 | $0 | $0 |
| 001 - General | 201 - Fire/Rescue | 53548 - Promotional Activities | $630 | $49 | $1,500 | $589 | $0 |
| 001 - General | 201 - Fire/Rescue | 53549 - Other Current Charges | $61,015 | $38,729 | $99,050 | $31,246 | $58,250 |
| 001 - General | 201 - Fire/Rescue | 53550 - Fleet Vehicle Leases | $36,403 | $65,975 | $107,800 | $88,445 | $108,500 |
| 001 - General | 201 - Fire/Rescue | 53551 - Office Supplies | $2,999 | $2,439 | $2,400 | $1,114 | $1,850 |
| 001 - General | 201 - Fire/Rescue | 53552 - Operating Supplies | $401,435 | $421,289 | $451,320 | $305,592 | $442,775 |
| 001 - General | 201 - Fire/Rescue | 53554 - Books and Memberships | $17,370 | $6,156 | $7,725 | $6,747 | $2,400 |
| 001 - General | 201 - Fire/Rescue | 53555 - Training | $3,369 | $11,471 | $21,750 | $8,807 | $25,500 |
| 001 - General | 201 - Fire/Rescue | 99552 - Rollover Operating Supplies | $0 | $0 | $0 | $7,000 | $0 |
| 001 - General | 201 - Fire/Rescue | 56562 - Buildings Expense | $4,551 | $38,126 | $0 | $0 | $0 |
| 001 - General | 201 - Fire/Rescue | 56563 - Infrastructure Expense | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 201 - Fire/Rescue | 56564 - Machinery & Equipment Expense | $109,455 | $229,350 | $248,800 | $235,136 | $259,100 |
| 001 - General | 201 - Fire/Rescue | 99562 - Rollover Buildings Expense | $4,118,879 | $64,613 | $0 | $0 | $0 |
| 001 - General | 201 - Fire/Rescue | 99563 - Rollover Infrastructure Exp | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 201 - Fire/Rescue | 99564 - Rollover Machinery & Equipment | $333,892 | $0 | $0 | $0 | $0 |
| 001 - General | 201 - Fire/Rescue | 57571 - Principal Expense | $152,090 | $128,000 | $131,000 | $131,000 | $320,000 |
| 001 - General | 201 - Fire/Rescue | 57572 - Interest Expense | $9,544 | $5,222 | $28,069 | $2,869 | $66,360 |
| 001 - General | 201 - Fire/Rescue | 59595 - Proprietary - Other Uses | $9,162 | $0 | $0 | $0 | $0 |
| | **201 - Fire/Rescue Total** | | **$14,399,053** | **$11,800,206** | **$12,054,638** | **$9,646,887** | **$14,123,199** |

## Community Services

Background

### Community Services

The Community Services Department encompasses four primary areas of responsibility: Community Recreation, Special Events, Legislative Affairs, and Special Projects.

The department serves as the City's liaison to state legislators, county government, nonprofit organizations, quasi-governmental agencies, and the community at large. In addition, it functions as the administrative arm for special projects on behalf of the City Manager. The four functional areas of the Community Services Department are described below:

### Recreation Division

The Recreation Division of the Community Services Department provides programs and services that enhance the quality of life for residents and visitors. The mission of the division is to strengthen our community by coordinating cost-effective programs and activities in the areas of cultural arts, sports and athletics, wellness, community engagement, and eco-tourism.

The division coordinates traditional recreation programs; processes park, field, and facility rentals and reservations; permits and produces special events, cultural arts programs, and athletic activities; and manages the City's special events program.

### Special Events

The City of Stuart permits, manages, and produces more than 300 special events each year for the community. Staff work closely with professional event producers and promoters to coordinate the annual community event calendar and ensure that all events comply with established City requirements, policies, and safety standards.

### Legislative Affairs

The Legislative Affairs Division is responsible for analyzing proposed state and federal legislation, coordinating with the Florida League of Cities, and reporting legislative actions and developments to the City Commission. In FY 2019, the City Commission identified the need to address issues directly affecting water quality and other environmental concerns. As a result, the Community Services Department was designated as the City's lead resource for environmental advocacy and policy coordination.
Responsibilities include monitoring and reporting on the health of the St. Lucie River, administering the Sustainability Action Plan (SAP), coordinating environmental initiatives,

and providing environmental advocacy, education, and reporting to the City Commission and the community. In FY27, the division's focus will be to monitor proposed legislation that may affect Property Tax reform.

## Special Projects

The Community Services Department supports the City Manager's Office by managing and coordinating a variety of special projects throughout the year. These projects may include the evaluation of technical, operational, and financial data; research and policy analysis; intergovernmental coordination; grant-related initiatives; and the planning and implementation of capital improvement projects. The department provides administrative support and project management services to help advance the City's strategic priorities and organizational objectives.

Accomplishments

**Fiscal Responsibility and Cost-Sharing:** The department demonstrated fiscal conservativism by downsizing two positions and absorbing responsibilities into existing staff, while maintaining strategic cost-sharing agreements with other city departments

**Secured Legislative Funding:** Through collaboration with a City Lobbyist and tracking legislative priorities, the department helped secure **$2.75 million** in total appropriations for the City of Stuart between 2019 and FY25.

**Increased Total Revenue:** Total department revenue rose to **$151,273.25** in FY25, up from $132,844 in FY24, reflecting the success of the new recreation model and current market conditions

**Successfully Completed East Stuart Youth Initiative:** The City filled an educational gap for 22 years before strategically merging the after-school program with the Boys and Girls Club to eliminate redundancy and save costs, while retaining vital Youth Intervention components with the Police Department

**Major Growth in Youth Athletics:** The Pre-School Sports program saw a **101% increase** in participants, and the Home School Sports program experienced a **92% increase**, demonstrating a strong appetite for inclusive athletic opportunities

**Memorial Park Amphitheater Development:** The department worked with Utilities, Engineering, and Public Works to design a functional Memorial Park Amphitheater and began coordinating with concert producers to schedule 2026 events

**Enhanced Special Events Permitting:** The department implemented **OpenGov** for better oversight of special events and finalized enhancements to the system, processing over 300 public property permit requests and coordinating major events like the Stuart Boat Show.

**Lake Okeechobee System Operating Manual (LOSOM) Monitoring:** This was the first year monitoring the environmental impact and water control plans following the successful adoption of the LOSOM in August 2024 and led to the creation of the Environmental Attorney.

**Expanded Community Partnerships:** Partnerships within the Recreation Division grew by **10%**, involving collaborations with 25 agencies hosting programs and events, ranging from the Stuart Police

Department to the Audubon Society

**Strategic Park Redevelopment and Aesthetics:** The department advised on streetscaping projects with the CRA for Guy Davis Park redevelopment and ensured the new amphitheater design was user-friendly and functional

### Full-time Personnel Summary

| Position Title | 2022 | 2023 | 2024 | 2025 | 2026 | Projected 2027 |
|---|---|---|---|---|---|---|
| Community Services Director | 1 | 1 | 1 | 1 | 1 | 1 |
| Community Affairs / Special Project Manager | 1 | 1 | 1 | 1 | 0 | 0 |
| Administrative Office Coordinator (1 at .3) | .7 | .7 | .7 | .7 | .3 | .3 |
| Community Support Specialist | 0 | .75 | .75 | .75 | 0 | 0 |
| Recreation Division Manager | 1 | 1 | 1 | 1 | 1 | 1 |
| Recreation Division Assistant Manager | 0 | 0 | 1 | 1 | 1 | 1 |
| Recreation Program Supervisor | 1 | 1 | 1 | 2 | 2 | 2 |
| Community Events Specialist | 1 | 1 | 1 | 1 | 1 | 1 |
| Recreation Program Leader and Athletic Coordinator | 1 | 1 | 1 | - | - | - |
| Front Desk Specialist | 0 | 0 | 1 | 1 | 1 | 1 |
| PT Recreation Program Leader (2 at .5) | 1 | 1 | 1 | 1 | 1 | 1 |
| PT Recreation Facility Assistant (1 at .5) | 0 | 1 | 1 | 1 | .5 | .5 |
| **Total** | **7.7** | **7.7** | **10.45** | **10.45** | **8.8** | **8.8** |

### Community Services Dept Performances Measure

| Indicators | 2024 | 2025 | 2026 | Projected 2027 |
|---|---|---|---|---|
| Facility / Park Rentals | 263 | 304 | 360 | 365 |
| Athletic Field Permits | 2054 | 2170 | 2580 | 2600 |
| Banner Permits | 182 | 146 | 135 | 145 |
| Special Event Permits Private Property | 30 | 19 | 23 | 30 |
| Special Event Permits issued for Public Property | 242 | 305 | 245 | 265 |
| Grant Revenue | - | - | | 100,000 |
| Community Events (Sponsors / In Kind) | 6,250 | 5,750 | 4,200 | 4,000 |
| State Legislative Appropriations | 500,000 | - | - | 500,000 |

Goals and Objectives

***Community Service Department Goals – 2027***

**Recreation Division**

- Work with the CRA to begin the construction of Guy Davis Park redevelopment.
- Evaluate all program offerings. Retain winning programs and eliminate programs that don't meet participation thresholds.
- Improve "Branding" and community engagement
- Update City of Stuart Park location map (Amenities/Features)
- Finish Kitchen remodel and program the facility to better accommodate the community.

**Special Events**

- Program & manage the new Memorial Park Amphitheater
- Special events producer seminar
- Evaluate and update all program and rental fees
- Increase fundraising via sponsorships
- Develop a new program of community activities

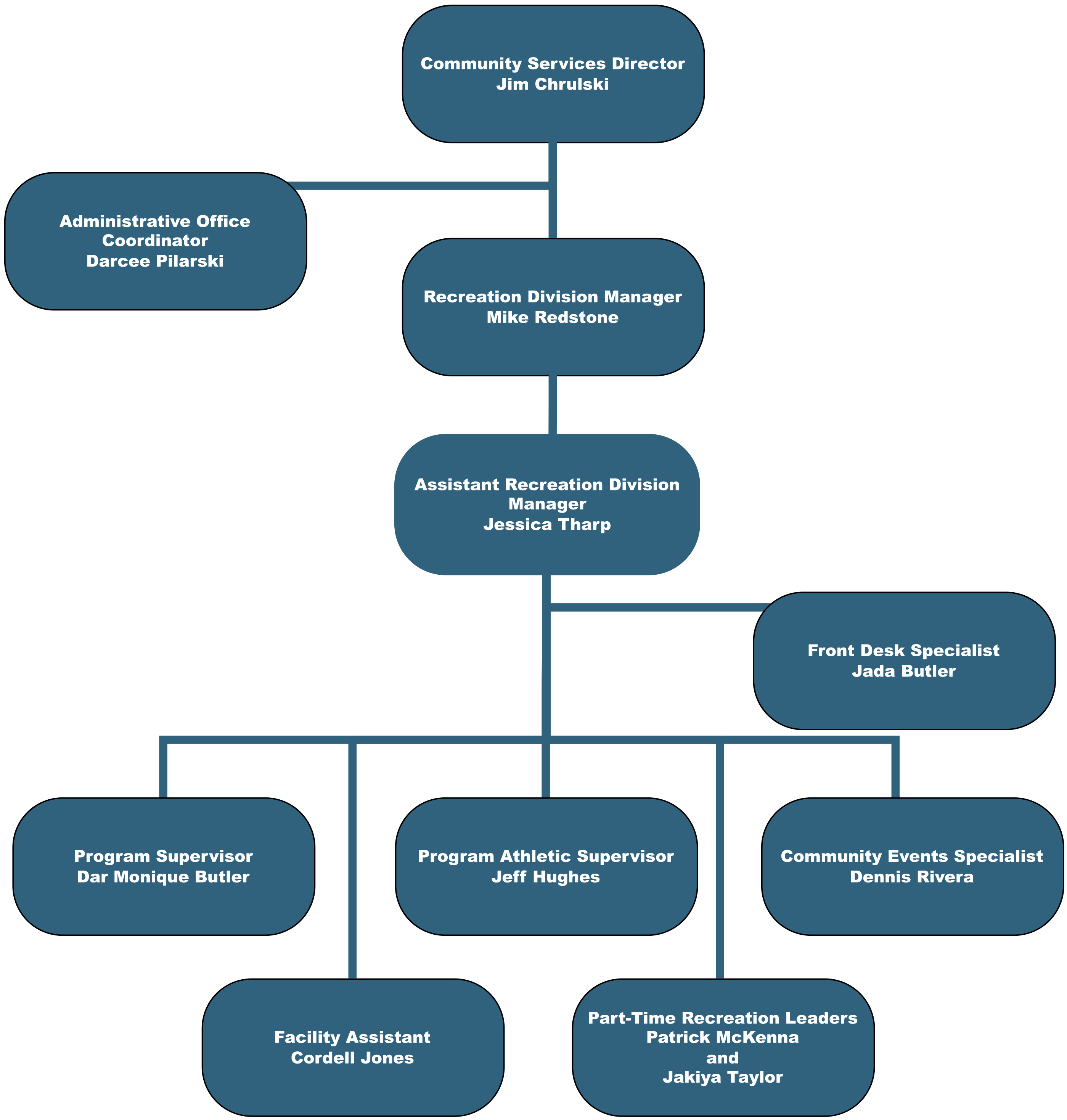
**Legislative Affairs**

- Advocate for Home Rule Authority.
- Monitor and evaluate Tax Reform and it's net effect on the City of Stuart
- Pursue a project for Legislative Appropriation.
- Advocate and evaluate LOSOM/LORS and other legislative issues as they impact water Management, and provide new recommendations

**Special Projects**

- Continue to directly support the City Manager's office with special projects as needed.

# COMMUNITY SERVICES ORGANIZATION CHART



| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 240 - Community Services | 51512 - Regular Salaries/Wages | $296,651 | $315,240 | $239,714 | $168,092 | $176,847 |
| 001 - General | 240 - Community Services | 51513 - Other Salaries and Wages | $44 | $0 | $0 | $0 | $0 |
| 001 - General | 240 - Community Services | 51514 - Overtime | $346 | $332 | $800 | $295 | $0 |
| 001 - General | 240 - Community Services | 51515 - Special Pay | $2,871 | $2,529 | $5,276 | $2,830 | $2,724 |
| 001 - General | 240 - Community Services | 51516 - Compensated Annual Leave | $20,566 | $18,913 | $0 | $32,012 | $0 |
| 001 - General | 240 - Community Services | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 240 - Community Services | 51521 - FICA Taxes | $24,088 | $25,269 | $18,803 | $15,200 | $11,982 |
| 001 - General | 240 - Community Services | 51522 - Retirement Contributions | $53,630 | $56,541 | $40,445 | $38,243 | $37,560 |
| 001 - General | 240 - Community Services | 51523 - Life and Health Insurances | $36,822 | $43,517 | $34,706 | $19,164 | $9,740 |
| 001 - General | 240 - Community Services | 51524 - Workers' Compensation | $514 | $549 | $558 | $527 | $535 |
| 001 - General | 240 - Community Services | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 240 - Community Services | 53531 - Professional Services | $600 | $1,600 | $2,000 | $600 | $12,600 |
| 001 - General | 240 - Community Services | 53534 - Other Services | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 240 - Community Services | 53540 - Travel and Per Diem | $1,502 | $0 | $0 | $0 | $2,500 |
| 001 - General | 240 - Community Services | 53541 - Communication Services | $254 | $260 | $735 | $198 | $735 |
| 001 - General | 240 - Community Services | 53542 - Freight & Postage Services | $0 | $0 | $50 | $0 | $70 |
| 001 - General | 240 - Community Services | 53543 - Utility Services | $2,451 | $2,439 | $2,750 | $1,501 | $2,700 |
| 001 - General | 240 - Community Services | 53544 - Rentals and Leases | $409 | $229 | $1,500 | $224 | $500 |
| 001 - General | 240 - Community Services | 53545 - Insurance - General Liability | ($93) | $77 | $79 | $74 | $76 |
| 001 - General | 240 - Community Services | 53546 - Repair & Maintenance | $80 | $0 | $500 | $0 | $200 |
| 001 - General | 240 - Community Services | 53547 - Printing and Binding | $0 | $0 | $2,000 | $0 | $0 |
| 001 - General | 240 - Community Services | 53548 - Promotional Activities | $74,699 | $65,822 | $89,500 | $67,720 | $85,000 |
| 001 - General | 240 - Community Services | 53549 - Other Current Charges | $422 | $528 | $560 | $0 | $120 |
| 001 - General | 240 - Community Services | 53551 - Office Supplies | $412 | $341 | $500 | $14 | $250 |
| 001 - General | 240 - Community Services | 53552 - Operating Supplies | $1,900 | $0 | $0 | $0 | $0 |
| 001 - General | 240 - Community Services | 53554 - Books and Memberships | $676 | $524 | $620 | $550 | $500 |
| 001 - General | 240 - Community Services | 53555 - Training | $275 | $0 | $0 | $0 | $1,300 |
| 001 - General | 240 - Community Services | 56562 - Buildings Expense | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 240 - Community Services | 56563 - Infrastructure Expense | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 240 - Community Services | 56564 - Machinery & Equipment Expense | $0 | $0 | $0 | $0 | $0 |
| | **240 - Community Services Total** | | **$519,119** | **$534,710** | **$441,096** | **$347,244** | **$345,939** |
| 001 - General | 242 - Recreation Division | 51512 - Regular Salaries/Wages | $406,397 | $403,424 | $403,380 | $303,214 | $417,325 |
| 001 - General | 242 - Recreation Division | 51513 - Other Salaries and Wages | $196,188 | $86,328 | $175,000 | $35,582 | $175,000 |
| 001 - General | 242 - Recreation Division | 51514 - Overtime | $2,827 | $2,463 | $0 | $693 | $0 |
| 001 - General | 242 - Recreation Division | 51515 - Special Pay | $941 | $1,014 | $7,520 | $765 | $1,020 |
| 001 - General | 242 - Recreation Division | 51516 - Compensated Annual Leave | $18,627 | $28,497 | $0 | $2,801 | $0 |
| 001 - General | 242 - Recreation Division | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 242 - Recreation Division | 51521 - FICA Taxes | $46,536 | $38,283 | $44,822 | $25,117 | $45,889 |
| 001 - General | 242 - Recreation Division | 51522 - Retirement Contributions | $84,779 | $75,246 | $103,050 | $53,705 | $106,037 |
| 001 - General | 242 - Recreation Division | 51523 - Life and Health Insurances | $91,251 | $105,358 | $101,850 | $74,175 | $122,736 |
| 001 - General | 242 - Recreation Division | 51524 - Workers' Compensation | $8,470 | $9,012 | $9,160 | $8,647 | $8,787 |
| 001 - General | 242 - Recreation Division | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 242 - Recreation Division | 53531 - Professional Services | $0 | $303 | $0 | $187 | $0 |
| 001 - General | 242 - Recreation Division | 53534 - Other Services | $75,237 | $34,361 | $93,815 | $47,076 | $78,815 |
| 001 - General | 242 - Recreation Division | 53540 - Travel and Per Diem | $4,910 | $2,807 | $4,510 | $0 | $4,510 |
| 001 - General | 242 - Recreation Division | 53541 - Communication Services | $2,796 | $4,086 | $6,386 | $3,505 | $6,500 |
| 001 - General | 242 - Recreation Division | 53542 - Freight & Postage Services | $57 | $0 | $60 | $850 | $60 |
| 001 - General | 242 - Recreation Division | 53543 - Utility Services | $44,586 | $42,415 | $43,700 | $28,932 | $45,000 |
| 001 - General | 242 - Recreation Division | 53544 - Rentals and Leases | $3,351 | $3,106 | $3,300 | $2,063 | $3,000 |
| 001 - General | 242 - Recreation Division | 53545 - Insurance - General Liability | $2,930 | $2,410 | $2,680 | $2,396 | $2,680 |
| 001 - General | 242 - Recreation Division | 53546 - Repair & Maintenance | $30,311 | $44,466 | $65,000 | $2,096 | $53,000 |
| 001 - General | 242 - Recreation Division | 53547 - Printing and Binding | $0 | $0 | $2,000 | $195 | $2,000 |
| 001 - General | 242 - Recreation Division | 53548 - Promotional Activities | $58,931 | $34,974 | $63,000 | $23,512 | $52,000 |
| 001 - General | 242 - Recreation Division | 53549 - Other Current Charges | $17,849 | $27,049 | $28,352 | $21,700 | $30,832 |
| 001 - General | 242 - Recreation Division | 53550 - Fleet Vehicle Leases | $29,478 | $20,325 | $15,272 | $5,671 | $15,272 |
| 001 - General | 242 - Recreation Division | 53551 - Office Supplies | $5,408 | $1,964 | $3,200 | $1,409 | $3,000 |
| 001 - General | 242 - Recreation Division | 53552 - Operating Supplies | $13,830 | $16,091 | $7,400 | $4,239 | $8,300 |
| 001 - General | 242 - Recreation Division | 53554 - Books and Memberships | $1,798 | $1,997 | $1,950 | $1,036 | $2,006 |
| 001 - General | 242 - Recreation Division | 53555 - Training | $1,734 | $2,606 | $2,440 | $160 | $1,975 |
| 001 - General | 242 - Recreation Division | 99546 - Rollover Repair & Maintenance | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 242 - Recreation Division | 99552 - Rollover Operating Supplies | $6,200 | $0 | $0 | $0 | $0 |
| 001 - General | 242 - Recreation Division | 56562 - Buildings Expense | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 242 - Recreation Division | 56563 - Infrastructure Expense | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 242 - Recreation Division | 56564 - Machinery & Equipment Expense | $5,122 | $0 | $0 | $7,995 | $0 |
| 001 - General | 242 - Recreation Division | 99562 - Rollover Buildings Expense | $11,700 | $0 | $0 | $0 | $0 |
| 001 - General | 242 - Recreation Division | 99563 - Rollover Infrastructure Exp | $0 | $94,383 | $0 | $14,493 | $0 |
| | **242 - Recreation Division Total** | | **$1,172,244** | **$1,082,968** | **$1,187,847** | **$672,214** | **$1,185,744** |

## General Fund Non-Operating

The General Fund is the City's principal operating fund and also serves as a "catch-all" fund for all revenues and expenditures not required to be accounted for in other funds. Non-operating expenses typically cover items like interest on long-term debt, debt service payments, and losses on asset disposals. In government accounting, these items are reported separately from operating activities to distinguish core administrative functions from incidental financial events.

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 290 - General Non-Operating | 51512 - Regular Salaries/Wages | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 290 - General Non-Operating | 51515 - Special Pay | $9,600 | $8,800 | $17,700 | $6,900 | $9,200 |
| 001 - General | 290 - General Non-Operating | 51523 - Life and Health Insurances | $499,505 | $1,410,547 | $848,566 | $250,042 | $435,600 |
| 001 - General | 290 - General Non-Operating | 53545 - Insurance - General Liability | $636,733 | $674,600 | $618,894 | $650,095 | $593,697 |
| 001 - General | 290 - General Non-Operating | 53548 - Promotional Activities | $1,052 | $9,927 | $5,000 | $4,112 | $5,000 |
| 001 - General | 290 - General Non-Operating | 53549 - Other Current Charges | $314,365 | $1,361,937 | $158,637 | $306,782 | $255,280 |
| 001 - General | 290 - General Non-Operating | 53552 - Operating Supplies | $0 | $5,135 | $0 | $0 | $0 |
| 001 - General | 290 - General Non-Operating | 53554 - Books and Memberships | $17,801 | $91,155 | $35,000 | $66,823 | $99,000 |
| 001 - General | 290 - General Non-Operating | 53557 - Indirect Costs | ($1,192,807) | ($1,192,807) | ($1,407,605) | ($894,605) | ($1,807,605) |
| 001 - General | 290 - General Non-Operating | 56564 - Machinery & Equipment Expense | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 290 - General Non-Operating | 57571 - Principal Expense | $895,639 | $913,356 | $946,073 | $640,568 | $956,071 |
| 001 - General | 290 - General Non-Operating | 57572 - Interest Expense | $198,339 | $179,759 | $156,519 | $40,822 | $139,616 |
| 001 - General | 290 - General Non-Operating | 57573 - Other Debt Service Costs | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 290 - General Non-Operating | 59591 - Intragovernmental Transfers | $2,279,607 | $4,209,899 | $2,985,154 | $3,438,762 | $3,308,811 |
| 001 - General | 290 - General Non-Operating | 59595 - Proprietary - Other Uses | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 290 - General Non-Operating | 59596 - Contingencies | $0 | $0 | $148,135 | $0 | $370,068 |
| 001 - General | 290 - General Non-Operating | 59599 - Other Uses | $0 | $0 | $339,102 | $0 | $100,000 |
| 001 - General | 290 - General Non-Operating | 59999 - Indirect Costs (Net) | $0 | $0 | $0 | $0 | $0 |
| | **290 - General Non-Operating Total** | | **$3,659,834** | **$7,672,308** | **$4,851,175** | **$4,510,301** | **$4,464,738** |

## PSC Remediation

This is the location for General Fund expenses for PFAS (also known as "forever chemicals") remediation.  These expenses have been moved to the Water Fund for FY2027.

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 118 - PS Complex Remediation | 53531 - Professional Services | $19,451 | $0 | $50,000 | $0 | $0 |
| 001 - General | 118 - PS Complex Remediation | 53534 - Other Services | $73,574 | $567,768 | $1,089,033 | $345,392 | $0 |
| 001 - General | 118 - PS Complex Remediation | 53544 - Rentals and Leases | $707 | $0 | $0 | $0 | $0 |
| 001 - General | 118 - PS Complex Remediation | 53551 - Office Supplies | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 118 - PS Complex Remediation | 53552 - Operating Supplies | $160 | $7,930 | $39,711 | $3,277 | $0 |
| 001 - General | 118 - PS Complex Remediation | 99531 - Rollover Professional Services | $1,608 | $3,202 | $0 | $0 | $0 |
| 001 - General | 118 - PS Complex Remediation | 99534 - Rollover Other Services | $2,634 | $0 | $0 | $0 | $0 |
| | **118 - PS Complex Remediation Total** | | **$98,134** | **$578,900** | **$1,178,744** | **$348,669** | **$0** |

# Public Works

## Public Works Operations

The Public Works General Fund functions consist of six divisions (Teams); Transportation Maintenance Team, Parks & Grounds Maintenance Team, Ballfield Athletic Field Maintenance, Micro-Transit Operations, Vehicle Maintenance Team, and the Building Maintenance Team.

The Vehicle Maintenance Team is responsible for the maintenance, upkeep, and repair of approximately 200 City vehicles and approximately 185 pieces of equipment including tractors, back hoes, generators, light towers, arrow boards, trailers, pumps, blowers, chain saws, compactors, stripers, string trimmers, riding mowers, push mowers, brush trimmers, etc.

The Building Maintenance Team is responsible for the maintenance and repair of all City owned facilities and equipment associated with them. They are also responsible for all security systems, fire extinguishers, fire sprinkler systems, welding, pest control, and ordering being the central store for janitorial supplies.

The Parks & Grounds Maintenance Team is responsible for initiating, establishing, and supporting a system of parks, community landmarks, and athletic facilities for the benefit of the public. They coordinate with the Community Services Division to schedule the activities and daily maintenance required for the athletic facilities. The Parks & Grounds Maintenance Team is expected to maintain the parks, community landmarks, rights-of-way, Sailfish and Lady of Abundance Fountains, and athletic facilities in a manner that reflects the overall quality of life in the community. This Team is responsible for providing the public with a professional level of responsibility in its care of parks facilities and restrooms based on accepted health and safety standards.

The Transportation Maintenance Team is responsible for the repair and maintenance of all City owned streets, alleyways, rights-of-way, street light maintenance and inspections, repair and installation of regulatory street signs, sidewalks and public parking lots, the removal of dead animals from rights-of-way, resurfacing of streets, crosswalk pavers, and the paint striping pavement marking program.

The Micro Transit System Team is responsible for providing daily transportation from 3 Park and Ride locations with an additional 8 locations with 4 being on call provided for passengers to be picked up in the Stuart downtown area. We have 8 part-time employees and a total of 6 trams with 2 shifts that operate 7 days a week including most holidays. We provide service for over 40,000 passengers a year.

The Public Works Enterprise Fund functions consist of the Stormwater Team cleaning filtration system on the baffle boxes, 38 water quality structures (Baffle Boxes) City wide storm drainage system includes 10.6 miles of storm water lines, and approximately 632 catch basins.

**2027 Goals and objectives**

**Vehicle Maintenance Team**

Continued focus on improving shop operating policies and procedures to ensure more uniformity of the repair and preventative maintenance program.

Reducing the length of time required for repairs.

Maintaining inventory of parts on hand and strict inventory controls of those parts stocked.

Continuing to seek all available cost-effective training to bring the mechanics' skill level up to the level of the technicians at most dealerships and assist all mechanics in obtaining at least one ASE certification.

Ensuring that the overall appearance of the fleet is representative of the City's image.

**Building Maintenance Team**

Continue to improve a plan of action to ensure repairs are accomplished in a reasonable time frame.

Assure that the Building Maintenance Team has become the most productive and qualified as can be expected.

Continue to evaluate conditions of all City buildings to determine type of repairs needed.

Assist Departments/Teams with annual budget preparations regarding maintenance needs.

Ensure all outside agencies performing work for the city are licensed and comply with Safety Standards.

Maintain a complete stock of janitorial supplies to support City requirements.

Increase construction and electrical repairs in-house, reducing costs for the city by using fewer contractors.

Continue to seek out and implement using earth friendly/green chemicals/supplies.

Plan more education on codes, electrical, building, etc.

Continue implementing Energy conservation initiatives.

Ensure the custodians are keeping up to our high service level expectations.

**Parks & Grounds Maintenance Team**

Landscape and Turf maintenance of City Parks, Rights of way, and Athletic Fields.

Continue to upgrade and maintain irrigation systems.

Continue to install new irrigation systems as required throughout the city.

Beautify and maintain planters and medians.

Maintain the tree replacement program.

Repair/upgrade park restrooms.

Continue to maintain and upgrade all playground equipment and drinking fountains throughout the City.

Continue Basic Management Practices training with IFAS in collaboration with Martin County Parks and Recreation.

Continue cross training and developing team members using FNLGA (landscape practice) and ISC (Arborist) practice and standards.

**Transportation Maintenance Team**

Continue to up-grade signage in accordance with the Florida State guidelines and the MUTCD.
Continuing Pavement Management Condition Indexing Program for streets resurfacing.
Maintain the paint striping and pavement marking program.
Upgrade/Maintain the lap counter/traffic monitoring program.
Maintain Riverwalk enhancements and repairs.
Inspect and recommend sidewalk infrastructure for replacement/repair.
Maintain Street light inspection program and monitor FPL Street Light invoices.
Maintain/complete update to our street sign reflectivity program.
Maintain street sweeping program and record nutrient reduction goals.
Continue GIS training and mapping certifications.
Continue Basic Management Practices training with IFAS in collaboration with Martin County Parks and Recreation.
Continue cross training and certifications.

**Micro Transit**

Provide Historical Tours.
Transport Students from Schools and Daycares to Parks events in the Stuart downtown area.
Provide transportation for Special Events.
Transports citizens from designated Park-N-Ride Lots to downtown shops, and restaurants.
Participate in local holiday parades.

**Stormwater Team**

Eliminating pollution and local flooding by providing maintenance and repair of the City's stormwater drainage system, overseeing street sweeping services, drainage ditch cleaning, erosion control, aquatic weed control, illegal connection detection/elimination, pollution prevention activities, identification of illegal dump sites, employee training, public education/outreach, responding to complaints from the public, and compliance with the NPDES Stormwater Permit. Additional responsibilities include inspection of storm systems visually and with TV equipment for purpose of discovering issues such as pipe failures, illegal connections, and need for cleaning. Systems are cleaned utilizing vacuum trucks and other equipment to ensure the systems function as designed and remove pollutants captured by water quality structures.

**Full-time Personnel Summary**

| Position Title | 2025 | 2026 | 2027 |
|---|---|---|---|
| Public Works Director | 1 | 1 | 1 |
| # Public Works Inspector | 1 | 1 | 1 |
| Building Maint. Coordinator | 1 | 1 | 1 |
| Maint. Mechanic Electrician | 1 | 1 | 1 |
| Maintenance Mechanic | 6 | 6 | 7 |
| Sr. Maintenance Mechanic | 2 | 2 | 2 |
| Custodian | 3 | 2 | 2 |
| Diesel/Gas Mechanic | 4 | 4 | 4 |
| Executive Administrative Asst. | 1 | 1 | 1 |
| Equipment Operator I | 3 | 3 | 3 |
| Groundskeeper | 3 | 3 | 3 |
| Groundskeeper II | 2 | 2 | 2 |
| HVAC Service Technician | 0 | 1 | 1 |
| Landscape Technician | 1 | 1 | 1 |
| Groundskeeper Specialist | 2 | 2 | 3 |
| PW Program Specialist | 1 | 1 | 1 |
| Utility Service Worker I | 1 | 1 | 1 |
| Team Leader I | 2 | 0 | 1 |
| Team Leader II | 1 | 1 | 1 |
| Team Leader III | 1 | 1 | 1 |
| **Total** | **37** | **35** | **38** |

| | | | |
|---|---|---|---|
| P/T Leisure Driver | 8 | 8 | 8 |
| P/T Lead Leisure Driver | 1 | 1 | 1 |
| **Total** | **9** | **9** | **9** |

New FTE Request 1-Maintenance Mechanic, 1-Groundskeeper Specialist, 1-Stormwater Team Leader I

**Performance Measures**

| Indicator | Actual 2025 | Projected 2026 | Projected 2027 |
|---|---|---|---|
| Vehicle unscheduled repairs | 403 | 415 | 440 |
| Vehicle preventative maintenance | 580 | 555 | 585 |
| Vehicle Maintenance work order requests | 915 | 945 | 960 |
| Remodeling projects | 15 | 17 | 21 |
| Re-roofs | 3 | 5 | 5 |
| New construction projects | 11 | 8 | 12 |
| Painting | 42 | 45 | 40 |
| Air Conditioning repairs/service calls | 72 | 68 | 79 |
| Electrical repairs/service calls | 125 | 135 | 142 |
| Electrical Install | 79 | 82 | 80 |
| Sidewalk replaced (feet) | 3500 | 2800 | 3700 |
| Traffic striped (lineal feet) | 2800 | 3000 | 3500 |
| Signs installed | 345 | 325 | 350 |
| Traffic counts | 40 | 35 | 40 |
| Road maintenance (miles) | 48.5 | 48.5 | 48.5 |
| Roads resurfaced (miles) | 5.4 | 3.8 | 4.0 |
| Parks maintained | 35 | 35 | 35 |
| Major Hwy. Grass Cutting | 14 | 14 | 14 |
| Pond maintenance | 11 | 11 | 11 |
| Irrigation systems repairs | 150 | 157 | 165 |
| Dock maintenance repairs | 63 | 67 | 70 |
| Catch Basins Cleaned | 252 | 245 | 270 |
| Pipe Installed (miles) | .50 | .40 | .50 |
| Baffled Boxes Cleaned | 70 | 64 | 70 |
| Collection Systems Cleaned (miles) | 2.5 | 2.5 | 3.0 |
| Outfall Inspections | 130 | 142 | 140 |
| Debris Removal from Grate Tops | 9,200 | 9,000 | 9,500 |
| Construction Site Inspections (split Fence) | 15 | 15 | 20 |

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 170 - Vehicle Maintenance | 51512 - Regular Salaries/Wages | $292,791 | $296,732 | $367,348 | $251,827 | $386,642 |
| 001 - General | 170 - Vehicle Maintenance | 51513 - Other Salaries and Wages | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 170 - Vehicle Maintenance | 51514 - Overtime | $1,622 | $1,599 | $9,000 | $3,028 | $9,000 |
| 001 - General | 170 - Vehicle Maintenance | 51515 - Special Pay | $1,026 | $1,014 | $5,820 | $765 | $7,020 |
| 001 - General | 170 - Vehicle Maintenance | 51516 - Compensated Annual Leave | $5,670 | $5,053 | $0 | $0 | $0 |
| 001 - General | 170 - Vehicle Maintenance | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 170 - Vehicle Maintenance | 51521 - FICA Taxes | $22,180 | $22,155 | $29,236 | $18,723 | $30,804 |
| 001 - General | 170 - Vehicle Maintenance | 51522 - Retirement Contributions | $40,774 | $41,721 | $52,298 | $35,710 | $54,773 |
| 001 - General | 170 - Vehicle Maintenance | 51523 - Life and Health Insurances | $57,079 | $71,484 | $70,278 | $50,533 | $88,732 |
| 001 - General | 170 - Vehicle Maintenance | 51524 - Workers' Compensation | $8,321 | $8,825 | $8,570 | $8,467 | $16,791 |
| 001 - General | 170 - Vehicle Maintenance | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 170 - Vehicle Maintenance | 53534 - Other Services | $13,217 | $16,194 | $7,000 | $1,872 | $4,000 |
| 001 - General | 170 - Vehicle Maintenance | 53540 - Travel and Per Diem | $0 | $0 | $3,500 | $0 | $3,500 |
| 001 - General | 170 - Vehicle Maintenance | 53541 - Communication Services | $2,291 | $3,943 | $2,550 | $1,487 | $3,250 |
| 001 - General | 170 - Vehicle Maintenance | 53542 - Freight & Postage Services | $3 | $0 | $200 | $27 | $200 |
| 001 - General | 170 - Vehicle Maintenance | 53543 - Utility Services | $4,404 | $5,254 | $13,300 | $9,849 | $13,500 |
| 001 - General | 170 - Vehicle Maintenance | 53544 - Rentals and Leases | $1,091 | $1,087 | $5,300 | $2,246 | $5,900 |
| 001 - General | 170 - Vehicle Maintenance | 53545 - Insurance - General Liability | $3,377 | $4,806 | $2,487 | $4,785 | $4,346 |
| 001 - General | 170 - Vehicle Maintenance | 53546 - Repair & Maintenance | $6,628 | $3,935 | $5,450 | $3,837 | $5,750 |
| 001 - General | 170 - Vehicle Maintenance | 53548 - Promotional Activities | $30 | $0 | $200 | $775 | $300 |
| 001 - General | 170 - Vehicle Maintenance | 53549 - Other Current Charges | $3,960 | $5,289 | $15,900 | $9,353 | $16,700 |
| 001 - General | 170 - Vehicle Maintenance | 53551 - Office Supplies | $0 | $0 | $400 | $0 | $400 |
| 001 - General | 170 - Vehicle Maintenance | 53552 - Operating Supplies | $26,813 | $23,044 | $21,850 | $17,818 | $27,345 |
| 001 - General | 170 - Vehicle Maintenance | 53554 - Books and Memberships | $0 | $950 | $1,560 | $1,013 | $1,560 |
| 001 - General | 170 - Vehicle Maintenance | 99546 - Rollover Repair & Maintenance | $0 | $126,160 | $0 | $0 | $0 |
| 001 - General | 170 - Vehicle Maintenance | 56563 - Infrastructure Expense | $24,639 | $14,310 | $0 | $0 | $0 |
| 001 - General | 170 - Vehicle Maintenance | 56564 - Machinery & Equipment Expense | $5,999 | $22,800 | $0 | $648 | $30,000 |
| | **170 - Vehicle Maintenance Total** | | **$521,915** | **$676,355** | **$622,247** | **$422,763** | **$710,513** |

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 215 - Building Maintenance | 51512 - Regular Salaries/Wages | $464,230 | $533,400 | $555,264 | $424,354 | $580,458 |
| 001 - General | 215 - Building Maintenance | 51513 - Other Salaries and Wages | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 215 - Building Maintenance | 51514 - Overtime | $3,616 | $5,045 | $9,000 | $3,085 | $9,000 |
| 001 - General | 215 - Building Maintenance | 51515 - Special Pay | $4,827 | $4,792 | $12,800 | $1,971 | $12,800 |
| 001 - General | 215 - Building Maintenance | 51516 - Compensated Annual Leave | $10,292 | $11,919 | $0 | $8,812 | $0 |
| 001 - General | 215 - Building Maintenance | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 215 - Building Maintenance | 51521 - FICA Taxes | $35,649 | $40,861 | $44,146 | $32,067 | $46,073 |
| 001 - General | 215 - Building Maintenance | 51522 - Retirement Contributions | $64,964 | $75,672 | $78,099 | $61,141 | $81,300 |
| 001 - General | 215 - Building Maintenance | 51523 - Life and Health Insurances | $112,144 | $125,704 | $139,908 | $108,945 | $168,302 |
| 001 - General | 215 - Building Maintenance | 51524 - Workers' Compensation | $18,370 | $19,452 | $19,771 | $18,664 | $18,966 |
| 001 - General | 215 - Building Maintenance | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 215 - Building Maintenance | 53531 - Professional Services | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 215 - Building Maintenance | 53534 - Other Services | $66,961 | $59,070 | $44,000 | $59,876 | $54,200 |
| 001 - General | 215 - Building Maintenance | 53540 - Travel and Per Diem | $0 | $0 | $500 | $0 | $500 |
| 001 - General | 215 - Building Maintenance | 53541 - Communication Services | $3,208 | $5,021 | $4,417 | $2,961 | $3,800 |
| 001 - General | 215 - Building Maintenance | 53543 - Utility Services | $7,084 | $7,724 | $7,000 | $3,538 | $7,000 |
| 001 - General | 215 - Building Maintenance | 53544 - Rentals and Leases | $652 | $0 | $6,100 | $1,250 | $6,300 |
| 001 - General | 215 - Building Maintenance | 53545 - Insurance - General Liability | $463 | $616 | $629 | $591 | $603 |
| 001 - General | 215 - Building Maintenance | 53546 - Repair & Maintenance | $70,086 | $102,809 | $81,500 | $46,342 | $87,500 |
| 001 - General | 215 - Building Maintenance | 53548 - Promotional Activities | $15 | $0 | $1,668 | $927 | $1,700 |
| 001 - General | 215 - Building Maintenance | 53549 - Other Current Charges | $1,200 | $1,726 | $300 | $375 | $300 |
| 001 - General | 215 - Building Maintenance | 53550 - Fleet Vehicle Leases | $13,525 | $22,184 | $27,200 | $56,592 | $27,200 |
| 001 - General | 215 - Building Maintenance | 53551 - Office Supplies | $0 | $0 | $900 | $0 | $1,800 |
| 001 - General | 215 - Building Maintenance | 53552 - Operating Supplies | $135,961 | $121,208 | $105,113 | $83,788 | $116,263 |
| 001 - General | 215 - Building Maintenance | 53554 - Books and Memberships | $0 | $0 | $1,700 | $0 | $1,700 |
| 001 - General | 215 - Building Maintenance | 53555 - Training | $0 | $0 | $2,200 | $0 | $2,200 |
| 001 - General | 215 - Building Maintenance | 99546 - Rollover Repair & Maintenance | $3,930 | $0 | $0 | $0 | $0 |
| 001 - General | 215 - Building Maintenance | 56562 - Buildings Expense | $73,510 | $0 | $0 | $0 | $0 |
| 001 - General | 215 - Building Maintenance | 56563 - Infrastructure Expense | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 215 - Building Maintenance | 56564 - Machinery & Equipment Expense | $0 | $0 | $0 | $0 | $0 |
| | **215 - Building Maintenance Total** | | **$1,090,687** | **$1,137,203** | **$1,142,215** | **$915,279** | **$1,227,965** |

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 225 - Cemetery Maintenance | 53534 - Other Services | $10,010 | $10,356 | $21,000 | $6,100 | $13,000 |
| 001 - General | 225 - Cemetery Maintenance | 53546 - Repair & Maintenance | $9,451 | $7,469 | $11,000 | $507 | $11,000 |
| 001 - General | 225 - Cemetery Maintenance | 53549 - Other Current Charges | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 225 - Cemetery Maintenance | 53552 - Operating Supplies | $932 | $1,942 | $1,000 | $0 | $1,000 |
| | **225 - Cemetery Maintenance Total** | | **$20,393** | **$19,767** | **$33,000** | **$6,607** | **$25,000** |

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 230 - Transportation Maintenance | 51512 - Regular Salaries/Wages | $424,849 | $433,866 | $532,217 | $431,259 | $609,251 |
| 001 - General | 230 - Transportation Maintenance | 51513 - Other Salaries and Wages | $0 | $155 | $0 | $0 | $0 |
| 001 - General | 230 - Transportation Maintenance | 51514 - Overtime | $5,993 | $7,277 | $12,000 | $3,483 | $12,000 |
| 001 - General | 230 - Transportation Maintenance | 51515 - Special Pay | $3,801 | $3,778 | $12,184 | $2,776 | $13,384 |
| 001 - General | 230 - Transportation Maintenance | 51516 - Compensated Annual Leave | $16,860 | $7,920 | $0 | $12,946 | $0 |
| 001 - General | 230 - Transportation Maintenance | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 230 - Transportation Maintenance | 51521 - FICA Taxes | $33,133 | $33,523 | $40,938 | $35,353 | $46,714 |
| 001 - General | 230 - Transportation Maintenance | 51522 - Retirement Contributions | $81,746 | $83,890 | $99,296 | $84,989 | $108,080 |
| 001 - General | 230 - Transportation Maintenance | 51523 - Life and Health Insurances | $100,759 | $83,481 | $96,367 | $76,661 | $139,324 |
| 001 - General | 230 - Transportation Maintenance | 51524 - Workers' Compensation | $17,941 | $18,942 | $19,252 | $18,174 | $18,468 |
| 001 - General | 230 - Transportation Maintenance | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 230 - Transportation Maintenance | 53531 - Professional Services | $0 | $0 | $100,000 | $9,353 | $20,000 |
| 001 - General | 230 - Transportation Maintenance | 53534 - Other Services | $350,181 | $331,981 | $426,250 | $278,574 | $415,000 |
| 001 - General | 230 - Transportation Maintenance | 53540 - Travel and Per Diem | $854 | $42 | $500 | $0 | $500 |
| 001 - General | 230 - Transportation Maintenance | 53541 - Communication Services | $2,942 | $2,942 | $3,730 | $3,562 | $3,250 |
| 001 - General | 230 - Transportation Maintenance | 53542 - Freight & Postage Services | $0 | $0 | $25 | $0 | $50 |
| 001 - General | 230 - Transportation Maintenance | 53543 - Utility Services | $219,048 | $205,299 | $235,500 | $180,282 | $235,500 |
| 001 - General | 230 - Transportation Maintenance | 53544 - Rentals and Leases | $7,449 | $38,387 | $43,584 | $46,526 | $207,227 |
| 001 - General | 230 - Transportation Maintenance | 53545 - Insurance - General Liability | $1,763 | $1,332 | $1,361 | $1,278 | $1,306 |
| 001 - General | 230 - Transportation Maintenance | 53546 - Repair & Maintenance | $683,557 | $544,640 | $645,852 | $109,886 | $532,117 |
| 001 - General | 230 - Transportation Maintenance | 53547 - Printing and Binding | $0 | $31 | $500 | $0 | $500 |
| 001 - General | 230 - Transportation Maintenance | 53548 - Promotional Activities | $0 | $0 | $1,740 | $730 | $1,800 |
| 001 - General | 230 - Transportation Maintenance | 53549 - Other Current Charges | $2,088 | $3,565 | $3,769 | $3,005 | $3,771 |
| 001 - General | 230 - Transportation Maintenance | 53550 - Fleet Vehicle Leases | $31,965 | $34,810 | $99,200 | $74,389 | $57,440 |
| 001 - General | 230 - Transportation Maintenance | 53551 - Office Supplies | $0 | $0 | $1,000 | $281 | $2,000 |
| 001 - General | 230 - Transportation Maintenance | 53552 - Operating Supplies | $63,592 | $67,797 | $20,450 | $16,917 | $20,600 |
| 001 - General | 230 - Transportation Maintenance | 53553 - Road Materials and Supplies | $0 | $0 | $34,200 | $16,027 | $34,000 |
| 001 - General | 230 - Transportation Maintenance | 53554 - Books and Memberships | $40 | $0 | $2,000 | $1,180 | $2,000 |
| 001 - General | 230 - Transportation Maintenance | 99531 - Rollover Professional Services | $6,000 | $0 | $0 | $31,314 | $0 |
| 001 - General | 230 - Transportation Maintenance | 99534 - Rollover Other Services | $0 | $12,337 | $0 | $0 | $0 |
| 001 - General | 230 - Transportation Maintenance | 99546 - Rollover Repair & Maintenance | $61,897 | $0 | $0 | $0 | $0 |
| 001 - General | 230 - Transportation Maintenance | 56561 - Land Expense | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 230 - Transportation Maintenance | 56562 - Buildings Expense | $0 | $17,320 | $0 | $0 | $0 |
| 001 - General | 230 - Transportation Maintenance | 56563 - Infrastructure Expense | $2,549,721 | $149,254 | $1,150,000 | $0 | $425,000 |
| 001 - General | 230 - Transportation Maintenance | 56564 - Machinery & Equipment Expense | $0 | $171,541 | $0 | $0 | $0 |
| 001 - General | 230 - Transportation Maintenance | 99563 - Rollover Infrastructure Exp | $186,951 | $286,069 | $0 | $547,166 | $0 |
| 001 - General | 230 - Transportation Maintenance | 99564 - Rollover Machinery & Equipment | $0 | $0 | $0 | $0 | $0 |
| | **230 - Transportation Maintenance Total** | | **$4,853,130** | **$2,540,179** | **$3,581,915** | **$1,986,111** | **$2,909,282** |

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 232 - Tram Operations | 51512 - Regular Salaries/Wages | $12,984 | ($57) | $0 | $11,158 | $0 |
| 001 - General | 232 - Tram Operations | 51513 - Other Salaries and Wages | $88,944 | $97,927 | $127,500 | $61,821 | $127,500 |
| 001 - General | 232 - Tram Operations | 51514 - Overtime | $434 | $1,308 | $500 | $273 | $500 |
| 001 - General | 232 - Tram Operations | 51515 - Special Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 232 - Tram Operations | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 232 - Tram Operations | 51521 - FICA Taxes | $8,037 | $7,636 | $9,792 | $5,613 | $9,792 |
| 001 - General | 232 - Tram Operations | 51522 - Retirement Contributions | $14,154 | $13,605 | $29,709 | $10,250 | $29,709 |
| 001 - General | 232 - Tram Operations | 51523 - Life and Health Insurances | $162 | $166 | $0 | $130 | $0 |
| 001 - General | 232 - Tram Operations | 51524 - Workers' Compensation | ($41) | $0 | $0 | $0 | $0 |
| 001 - General | 232 - Tram Operations | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 232 - Tram Operations | 53531 - Professional Services | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 232 - Tram Operations | 53534 - Other Services | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 232 - Tram Operations | 53541 - Communication Services | $292 | $394 | $500 | $136 | $500 |
| 001 - General | 232 - Tram Operations | 53542 - Freight & Postage Services | $13 | $94 | $200 | $0 | $200 |
| 001 - General | 232 - Tram Operations | 53543 - Utility Services | $677 | $570 | $700 | $494 | $800 |
| 001 - General | 232 - Tram Operations | 53544 - Rentals and Leases | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 232 - Tram Operations | 53545 - Insurance - General Liability | $1,201 | $1,349 | $1,379 | $1,294 | $1,323 |
| 001 - General | 232 - Tram Operations | 53546 - Repair & Maintenance | $25,087 | $24,184 | $22,000 | $10,689 | $20,000 |
| 001 - General | 232 - Tram Operations | 53547 - Printing and Binding | $0 | $0 | $600 | $290 | $1,200 |
| 001 - General | 232 - Tram Operations | 53549 - Other Current Charges | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 232 - Tram Operations | 53551 - Office Supplies | $0 | $0 | $400 | $0 | $800 |
| 001 - General | 232 - Tram Operations | 53552 - Operating Supplies | $9,088 | $8,621 | $13,100 | $6,150 | $11,300 |
| 001 - General | 232 - Tram Operations | 56564 - Machinery & Equipment Expense | $0 | $0 | $18,500 | $19,739 | $0 |
| | **232 - Tram Operations Total** | | **$161,032** | **$155,797** | **$224,880** | **$128,037** | **$203,624** |

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 001 - General | 220 - Parks/Grounds Maintenance | 51512 - Regular Salaries/Wages | $340,636 | $413,928 | $539,465 | $384,360 | $559,661 |
| 001 - General | 220 - Parks/Grounds Maintenance | 51513 - Other Salaries and Wages | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 220 - Parks/Grounds Maintenance | 51514 - Overtime | $22,095 | $25,660 | $22,000 | $22,336 | $22,000 |
| 001 - General | 220 - Parks/Grounds Maintenance | 51515 - Special Pay | $1,026 | $1,014 | $11,620 | $765 | $11,620 |
| 001 - General | 220 - Parks/Grounds Maintenance | 51516 - Compensated Annual Leave | $9,786 | $13,021 | $0 | $7,962 | $0 |
| 001 - General | 220 - Parks/Grounds Maintenance | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 220 - Parks/Grounds Maintenance | 51521 - FICA Taxes | $27,189 | $32,636 | $43,841 | $41,165 | $45,386 |
| 001 - General | 220 - Parks/Grounds Maintenance | 51522 - Retirement Contributions | $50,626 | $62,245 | $78,775 | $58,579 | $81,303 |
| 001 - General | 220 - Parks/Grounds Maintenance | 51523 - Life and Health Insurances | $101,684 | $142,566 | $147,239 | $137,233 | $175,037 |
| 001 - General | 220 - Parks/Grounds Maintenance | 51524 - Workers' Compensation | $16,020 | $17,137 | $17,417 | $16,442 | $34,125 |
| 001 - General | 220 - Parks/Grounds Maintenance | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 220 - Parks/Grounds Maintenance | 53531 - Professional Services | $5,507 | $3,500 | $2,000 | $0 | $2,000 |
| 001 - General | 220 - Parks/Grounds Maintenance | 53534 - Other Services | $44,846 | $80,602 | $48,300 | $39,736 | $54,600 |
| 001 - General | 220 - Parks/Grounds Maintenance | 53540 - Travel and Per Diem | $0 | $600 | $2,900 | $0 | $2,900 |
| 001 - General | 220 - Parks/Grounds Maintenance | 53541 - Communication Services | $1,795 | $1,837 | $2,104 | $2,998 | $2,080 |
| 001 - General | 220 - Parks/Grounds Maintenance | 53542 - Freight & Postage Services | $13 | $0 | $25 | $0 | $50 |
| 001 - General | 220 - Parks/Grounds Maintenance | 53543 - Utility Services | $323,657 | $324,465 | $340,100 | $227,334 | $340,100 |
| 001 - General | 220 - Parks/Grounds Maintenance | 53544 - Rentals and Leases | $4,464 | $2,110 | $8,500 | $3,817 | $8,500 |
| 001 - General | 220 - Parks/Grounds Maintenance | 53545 - Insurance - General Liability | $3,654 | $4,017 | $4,104 | $3,854 | $3,937 |
| 001 - General | 220 - Parks/Grounds Maintenance | 53546 - Repair & Maintenance | $113,019 | $154,798 | $106,350 | $75,787 | $110,100 |
| 001 - General | 220 - Parks/Grounds Maintenance | 53547 - Printing and Binding | $0 | $0 | $400 | $0 | $800 |
| 001 - General | 220 - Parks/Grounds Maintenance | 53548 - Promotional Activities | $3,792 | $0 | $4,320 | $2,382 | $4,320 |
| 001 - General | 220 - Parks/Grounds Maintenance | 53549 - Other Current Charges | $2,613 | $2,239 | $700 | $475 | $700 |
| 001 - General | 220 - Parks/Grounds Maintenance | 53550 - Fleet Vehicle Leases | $45,822 | $45,785 | $76,940 | $52,527 | $71,620 |
| 001 - General | 220 - Parks/Grounds Maintenance | 53551 - Office Supplies | $0 | $0 | $1,000 | $0 | $2,000 |
| 001 - General | 220 - Parks/Grounds Maintenance | 53552 - Operating Supplies | $164,977 | $103,263 | $92,650 | $65,627 | $99,180 |
| 001 - General | 220 - Parks/Grounds Maintenance | 53554 - Books and Memberships | $81 | $49 | $150 | $0 | $150 |
| 001 - General | 220 - Parks/Grounds Maintenance | 53555 - Training | $0 | $0 | $4,550 | $0 | $4,550 |
| 001 - General | 220 - Parks/Grounds Maintenance | 99531 - Rollover Professional Services | $0 | $4,547 | $0 | $0 | $0 |
| 001 - General | 220 - Parks/Grounds Maintenance | 99546 - Rollover Repair & Maintenance | $8,440 | $0 | $0 | $0 | $0 |
| 001 - General | 220 - Parks/Grounds Maintenance | 99552 - Rollover Operating Supplies | $18,171 | $4,980 | $0 | $7,323 | $0 |
| 001 - General | 220 - Parks/Grounds Maintenance | 56563 - Infrastructure Expense | $77,778 | $1,850,627 | $0 | $0 | $0 |
| 001 - General | 220 - Parks/Grounds Maintenance | 56564 - Machinery & Equipment Expense | $6,118 | $12,329 | $0 | $0 | $0 |
| 001 - General | 220 - Parks/Grounds Maintenance | 99563 - Rollover Infrastructure Exp | $574,753 | $79,042 | $0 | $782,336 | $0 |
| | **220 - Parks/Grounds Maintenance Total** | | **$1,968,562** | **$3,382,997** | **$1,555,450** | **$1,933,038** | **$1,636,719** |
| 001 - General | 243 - Ballfield Maintenance | 51512 - Regular Salaries/Wages | $79,115 | $60,678 | $80,541 | $28,419 | $94,437 |
| 001 - General | 243 - Ballfield Maintenance | 51513 - Other Salaries and Wages | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 243 - Ballfield Maintenance | 51514 - Overtime | $2,900 | $1,147 | $2,000 | $993 | $2,000 |
| 001 - General | 243 - Ballfield Maintenance | 51515 - Special Pay | $0 | $0 | $1,600 | $0 | $1,600 |
| 001 - General | 243 - Ballfield Maintenance | 51516 - Compensated Annual Leave | $2,807 | $0 | $0 | $0 | $0 |
| 001 - General | 243 - Ballfield Maintenance | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 243 - Ballfield Maintenance | 51521 - FICA Taxes | $6,073 | $4,470 | $6,437 | $2,204 | $7,500 |
| 001 - General | 243 - Ballfield Maintenance | 51522 - Retirement Contributions | $11,522 | $8,504 | $11,442 | $4,119 | $13,299 |
| 001 - General | 243 - Ballfield Maintenance | 51523 - Life and Health Insurances | $28,649 | $21,564 | $8,628 | $6,606 | $33,331 |
| 001 - General | 243 - Ballfield Maintenance | 51524 - Workers' Compensation | $2,895 | $3,061 | $3,111 | $2,937 | $2,984 |
| 001 - General | 243 - Ballfield Maintenance | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 243 - Ballfield Maintenance | 53531 - Professional Services | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 243 - Ballfield Maintenance | 53534 - Other Services | $2,375 | $12,004 | $51,000 | $2,500 | $40,200 |
| 001 - General | 243 - Ballfield Maintenance | 53541 - Communication Services | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 243 - Ballfield Maintenance | 53543 - Utility Services | $139,050 | $141,461 | $141,000 | $115,147 | $141,000 |
| 001 - General | 243 - Ballfield Maintenance | 53544 - Rentals and Leases | $77 | $5,203 | $5,000 | $0 | $19,000 |
| 001 - General | 243 - Ballfield Maintenance | 53545 - Insurance - General Liability | ($60) | $0 | $0 | $0 | $0 |
| 001 - General | 243 - Ballfield Maintenance | 53546 - Repair & Maintenance | $82,185 | $74,509 | $68,700 | $49,674 | $75,700 |
| 001 - General | 243 - Ballfield Maintenance | 53548 - Promotional Activities | $15 | $0 | $458 | $0 | $460 |
| 001 - General | 243 - Ballfield Maintenance | 53549 - Other Current Charges | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 243 - Ballfield Maintenance | 53552 - Operating Supplies | $9,227 | $24,398 | $9,500 | $7,701 | $14,500 |
| 001 - General | 243 - Ballfield Maintenance | 99546 - Rollover Repair & Maintenance | $0 | $0 | $0 | $0 | $0 |
| 001 - General | 243 - Ballfield Maintenance | 56563 - Infrastructure Expense | $37,865 | $0 | $0 | $0 | $0 |
| 001 - General | 243 - Ballfield Maintenance | 56564 - Machinery & Equipment Expense | $13,321 | $0 | $0 | $0 | $0 |
| | **243 - Ballfield Maintenance Total** | | **$418,016** | **$356,999** | **$389,417** | **$220,300** | **$446,011** |

## Leased Property Fund

A leased property fund is a specialized fund type in governmental accounting that reflects the financial position and obligations related to leased property, ensuring compliance with GASB 87 and providing transparent reporting to stakeholders.

| Type | Fund | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| Revenues | 110 - Leased Property Management | 36400 - Disposition of Assets | $0 | $0 | $0 | $0 | $0 |
| Revenues | 110 - Leased Property Management | 36900 - Miscellaneous Revenue | $13,318 | $2,289 | $0 | $552 | $0 |
| Revenues | 110 - Leased Property Management | 36910 - Bank Fee Refunds | $0 | $0 | $0 | $0 | $0 |
| Revenues | 110 - Leased Property Management | 36911 - Miscellaneous - Allowances | $360 | $360 | $0 | $64 | $0 |
| Revenues | 110 - Leased Property Management | 36110 - Interest | $1,309,093 | $1,196,899 | $105,000 | $15,539 | $105,000 |
| Revenues | 110 - Leased Property Management | 36200 - Rents and Royalties | $0 | $0 | $0 | $0 | $0 |
| Revenues | 110 - Leased Property Management | 36210 - Rentals - Taxable | $999,455 | $1,124,871 | $1,005,717 | $5,000 | $6,000 |
| Revenues | 110 - Leased Property Management | 36212 - Rentals - Taxable CHC | $631,296 | $643,770 | $316,463 | $181,192 | $0 |
| Revenues | 110 - Leased Property Management | 36220 - Rentals - Non-Taxable | $88,527 | $89,616 | $55,189 | $1,199,055 | $1,239,602 |
| Revenues | 110 - Leased Property Management | 36222 - Rentals - Non-Taxable CHC | $41,777 | $43,031 | $43,031 | $29,331 | $649,524 |
| Revenues | 110 - Leased Property Management | 36290 - Other Rents & Royalties | $200 | $200 | $400 | $200 | $400 |
| Revenues | 110 - Leased Property Management | 38000 - Other Sources | $0 | $0 | $77,222 | $0 | $0 |
| Revenues | 110 - Leased Property Management | 38100 - Interfund Transfers In | $0 | $0 | $0 | $0 | $0 |
| | **110 - Leased Property Management Total** | | **$3,084,026** | **$3,101,036** | **$1,603,022** | **$1,430,933** | **$2,000,526** |

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 110 - Leased Prop | 910 - Leased Property Maintenance | 53531 - Professional Services | $0 | $0 | $0 | $0 | $0 |
| 110 - Leased Prop | 910 - Leased Property Maintenance | 53534 - Other Services | $0 | $65,438 | $4,700 | $3,396 | $10,000 |
| 110 - Leased Prop | 910 - Leased Property Maintenance | 53541 - Communication Services | $3,377 | $3,841 | $4,500 | $541 | $4,000 |
| 110 - Leased Prop | 910 - Leased Property Maintenance | 53543 - Utility Services | $75,264 | $82,891 | $65,600 | $27,839 | $60,000 |
| 110 - Leased Prop | 910 - Leased Property Maintenance | 53544 - Rentals and Leases | $44,393 | $622 | $60,900 | $648 | $121,900 |
| 110 - Leased Prop | 910 - Leased Property Maintenance | 53545 - Insurance - General Liability | $1,062 | $994 | $1,038 | $953 | $996 |
| 110 - Leased Prop | 910 - Leased Property Maintenance | 53546 - Repair & Maintenance | $149,466 | $176,506 | $298,722 | $55,533 | $350,000 |
| 110 - Leased Prop | 910 - Leased Property Maintenance | 53549 - Other Current Charges | $33,736 | $73,873 | $3,800 | $60,229 | $3,800 |
| 110 - Leased Prop | 910 - Leased Property Maintenance | 53552 - Operating Supplies | $3,123 | $1,575 | $4,500 | $0 | $4,500 |
| 110 - Leased Prop | 910 - Leased Property Maintenance | 99546 - Rollover Repair & Maintenance | $0 | $0 | $0 | $0 | $0 |
| 110 - Leased Prop | 910 - Leased Property Maintenance | 56562 - Buildings Expense | $15,587 | $164,274 | $27,000 | $0 | $27,000 |
| 110 - Leased Prop | 910 - Leased Property Maintenance | 56564 - Machinery & Equipment Expense | $0 | $0 | $9,817 | $0 | $9,817 |
| 110 - Leased Prop | 910 - Leased Property Maintenance | 59591 - Intragovernmental Transfers | $789,923 | $789,923 | $793,800 | $394,962 | $793,800 |
| 110 - Leased Prop | 910 - Leased Property Maintenance | 59599 - Other Uses | $0 | $0 | $328,645 | $0 | $0 |
| | **910 - Leased Property Maintenance Total** | | **$1,115,931** | **$1,359,937** | **$1,603,022** | **$544,101** | **$1,385,813** |

## Community Redevelopment Agency

Background

The Community Redevelopment Agency is primarily funded through Tax Increment Financing, also known as TIF. The funds are generated by growth in ad valorem tax revenues resulting from redevelopment of the Community Redevelopment Area. The greater the increase in taxable property values over the CRA's base year, the larger the incremental increase in revenues transferred to the CRA. The CRA is responsible for committing funds back in the Redevelopment Area by identifying infrastructure improvements and activities that are designed to solve the underlying problems of slum and blighted condition through planning, redevelopment, historic preservation, economic development and affordable housing so that the tax base can be protected and enhanced by these mutually supportive activities. In addition, the CRA provides support for programs and services to community partners who aid in addressing the overall needs in the CRA's Redevelopment Plan.

Accomplishments

- Acquisition of property located at 710 SE Martin Luther King Jr. Blvd
- Construction of new facility at 710 SE Martin Luther King Jr. Blvd is underway
- Lease agreement with Project LIFT for 710 SE Martin Luther King Jr. Blvd
- Downtown Undergrounding and Seminole Streetscape Projects underway
- Met FDOT TAP Grant deliverables for Riverside Park Neighborhood Improvements Project
- Completed construction of Riverside Park Neighborhood Improvements Project
- CDBG Housing Rehabilitation Grant - Completed rehab of seven homes
- Processed Mural Matching Grant applications
- Historic Marker designation of Stuart Training School and 1942 White House
- Implemented the Heir's Assistance Program - completed two applications
- 90% Design completed for the Guy Davis Community Park
- 60% Design completed for MLK Streetscape Project
- Received FDEP grant for Stypmann Drainage Improvements Project
- Begin design for Stypmann Sidewalk and Drainage Improvements Project
- 30% design completed for Dixie Highway Improvement Project/Compliance with FDOT TAP Grant

- Received state approval for East Stuart and Downtown Stuart on the National Register of Historic Places
- Fabrication of Gateway Signage Phase 2 in progress
- Developed a Master Plan for the ROW Tree Planting Program
- Federal Highway Street Tree Program Design for Demonstration Project
- Wrapping of Traffic Control Boxes
- Processed applications for Residential Street Tree Program, Paint Up Program, Residential Facade Improvements

Goals and Objectives

The Stuart Community Redevelopment Agency (CRA) budget is developed to support the long-term vision of eliminating blight, stimulating private investment, and enhancing the economic vitality and quality of life within the redevelopment area. The following goals and objectives guide the allocation of CRA resources:

**1. Promote Economic Development and Private Investment**

Encourage business growth, job creation, and private-sector reinvestment through targeted incentives, redevelopment partnerships, and strategic public investments that leverage additional private funding.

**2. Improve Public Infrastructure and Aesthetics**

Fund capital improvement projects that enhance streetscapes, pedestrian safety, lighting, signage, landscaping, parking, and overall infrastructure to create a more attractive and functional environment for residents, businesses, and visitors.

**3. Eliminate Blight and Support Redevelopment**

Prioritize projects that remove or mitigate blighted conditions, support property rehabilitation, and facilitate redevelopment of underutilized or deteriorating properties within the CRA district.

**4. Support Small Businesses and Local Entrepreneurs**

Provide financial assistance programs, technical support, and incentives to help small businesses establish, expand, and remain competitive within the CRA area.

**5. Strengthen Community Identity and Branding**

Invest in marketing, public art, wayfinding, and placemaking initiatives that enhance the identity of the CRA district and promote it as a vibrant destination.

**6. Ensure Fiscal Responsibility and Accountability**

Maintain transparent, responsible use of public funds through careful prioritization of projects, leveraging of outside funding sources, and alignment with adopted redevelopment plans and measurable performance outcomes.

**7. Encourage Sustainable and Resilient Development**

Support projects that incorporate sustainable design, environmental stewardship, and long-term resilience to ensure lasting community benefits.

These goals and objectives collectively guide the CRA in making strategic investments that maximize public benefit, stimulate economic activity, and advance the redevelopment vision for the City of Stuart.

Narrative

The proposed budget for the Stuart Community Redevelopment Agency (CRA) is designed to advance the goals and objectives outlined in the Community Redevelopment Plan while maintaining fiscal responsibility and supporting continued economic growth within the redevelopment area.

Revenue projections are based primarily on tax increment financing (TIF) revenues received from the City of Stuart and Martin County. Additional revenues may include grant funding and other miscellaneous income sources.

The projected increase in revenues reflects continued redevelopment activity, new business investments, rehabilitation of existing properties, and rising property values throughout the CRA district.

Budgeted expenditures are aligned with the priorities established by the CRA Board and are intended to stimulate private investment, improve public infrastructure, enhance aesthetics, support business development, and address community needs.

Major expenditure categories include:

- **Capital Improvements:** Funding for streetscape enhancements, parking improvements, public infrastructure, wayfinding signage, landscaping, lighting, and other projects that improve the appearance, accessibility, and functionality of the redevelopment area.
- **Economic Development and Business Incentives:** Funding for business improvement grants, façade improvement programs, redevelopment incentives, and other initiatives designed to attract and retain businesses, create jobs, and encourage private investment.
- **Property Improvement and Redevelopment Activities:** Support for redevelopment projects, site improvements, and strategic investments that eliminate blight and promote sustainable growth.

- **Professional Services and Administration:** Costs associated with planning, engineering, legal services, grant administration, project management, marketing, and other professional services necessary to implement CRA programs and projects effectively.
- **Community Programs and Marketing:** Funding for community outreach, special events, branding initiatives, and promotional activities that increase visibility and support economic vitality within the CRA district.

| Type | Fund | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| Revenues | 107 - Community Redevelopment | 32900 - Other Permits and Assessments | $2,911 | $3,105 | $2,700 | $2,779 | $2,700 |
| Revenues | 107 - Community Redevelopment | 33150 - Federal Grant - Economic | $1,627,876 | $914,626 | $0 | $3,685,669 | $0 |
| Revenues | 107 - Community Redevelopment | 33825 - County Interlocal | $0 | $0 | $0 | $0 | $0 |
| Revenues | 107 - Community Redevelopment | 33890 - Other Local Revenues | $2,968,083 | $3,660,037 | $4,001,558 | $5,497,330 | $5,497,330 |
| Revenues | 107 - Community Redevelopment | 36400 - Disposition of Assets | $0 | $0 | $0 | $0 | $0 |
| Revenues | 107 - Community Redevelopment | 36600 - Contributions from Private | $0 | $0 | $0 | $0 | $0 |
| Revenues | 107 - Community Redevelopment | 36900 - Miscellaneous Revenue | $0 | $41 | $0 | $20,458 | $0 |
| Revenues | 107 - Community Redevelopment | 36910 - Bank Fee Refunds | $0 | $25 | $0 | $0 | $0 |
| Revenues | 107 - Community Redevelopment | 36110 - Interest | $100,675 | $55,675 | $35,000 | $16,934 | $35,000 |
| Revenues | 107 - Community Redevelopment | 36210 - Rentals - Taxable | $0 | $94 | $0 | $0 | $0 |
| Revenues | 107 - Community Redevelopment | 38000 - Other Sources | $12,400 | $94,513 | $13,480,517 | $0 | $11,196,137 |
| Revenues | 107 - Community Redevelopment | 38100 - Interfund Transfers In | $2,250,261 | $2,777,321 | $2,985,154 | $2,976,244 | $3,632,468 |
| | **107 - Community Redevelopment Total** | | **$6,962,206** | **$7,505,437** | **$20,504,929** | **$12,199,414** | **$20,363,635** |

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 107 - Community Redevelopment | 117 - CRA | 51512 - Regular Salaries/Wages | $168,302 | $195,338 | $212,610 | $156,705 | $218,988 |
| 107 - Community Redevelopment | 117 - CRA | 51513 - Other Salaries and Wages | $0 | $0 | $0 | $0 | $0 |
| 107 - Community Redevelopment | 117 - CRA | 51514 - Overtime | $0 | $0 | $0 | $0 | $0 |
| 107 - Community Redevelopment | 117 - CRA | 51515 - Special Pay | $4,465 | $4,434 | $6,840 | $3,271 | $6,840 |
| 107 - Community Redevelopment | 117 - CRA | 51516 - Compensated Annual Leave | $4,915 | $4,948 | $0 | $4,994 | $0 |
| 107 - Community Redevelopment | 117 - CRA | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 107 - Community Redevelopment | 117 - CRA | 51521 - FICA Taxes | $13,000 | $15,036 | $16,321 | $12,175 | $16,558 |
| 107 - Community Redevelopment | 117 - CRA | 51522 - Retirement Contributions | $48,684 | $54,267 | $57,980 | $42,766 | $56,974 |
| 107 - Community Redevelopment | 117 - CRA | 51523 - Life and Health Insurances | $8,614 | $8,917 | $8,764 | $6,699 | $280 |
| 107 - Community Redevelopment | 117 - CRA | 51524 - Workers' Compensation | $0 | $362 | $368 | $347 | $353 |
| 107 - Community Redevelopment | 117 - CRA | 53531 - Professional Services | $24,829 | $49,209 | $230,000 | $99,919 | $670,000 |
| 107 - Community Redevelopment | 117 - CRA | 53532 - Accounting and Auditing | $0 | $0 | $0 | $0 | $0 |
| 107 - Community Redevelopment | 117 - CRA | 53540 - Travel and Per Diem | $0 | $0 | $3,000 | $0 | $3,000 |
| 107 - Community Redevelopment | 117 - CRA | 53541 - Communication Services | ($161) | $53 | $150 | $50 | $0 |
| 107 - Community Redevelopment | 117 - CRA | 53542 - Freight & Postage Services | $1,636 | $2,075 | $2,000 | $767 | $2,000 |
| 107 - Community Redevelopment | 117 - CRA | 53543 - Utility Services | $11,589 | $4,708 | $8,400 | $187 | $0 |
| 107 - Community Redevelopment | 117 - CRA | 53544 - Rentals and Leases | $39,057 | $39,900 | $500 | $169,797 | $950 |
| 107 - Community Redevelopment | 117 - CRA | 53545 - Insurance - General Liability | $3,265 | $3,577 | $3,737 | $3,432 | $3,585 |
| 107 - Community Redevelopment | 117 - CRA | 53546 - Repair & Maintenance | $223,112 | $0 | $214,488 | $181,142 | $230,000 |
| 107 - Community Redevelopment | 117 - CRA | 53547 - Printing and Binding | $3,146 | $2,744 | $15,000 | $1,761 | $15,000 |
| 107 - Community Redevelopment | 117 - CRA | 53548 - Promotional Activities | ($416) | $175,751 | $16,000 | $472 | $73,000 |
| 107 - Community Redevelopment | 117 - CRA | 53549 - Other Current Charges | $109,631 | $27,521 | $320,750 | $205,308 | $320,500 |
| 107 - Community Redevelopment | 117 - CRA | 53551 - Office Supplies | $728 | $806 | $2,086 | $106 | $2,586 |
| 107 - Community Redevelopment | 117 - CRA | 53552 - Operating Supplies | $10,906 | $31,200 | $20,000 | $9,644 | $20,000 |
| 107 - Community Redevelopment | 117 - CRA | 53554 - Books and Memberships | $1,488 | $1,650 | $2,975 | $688 | $2,975 |
| 107 - Community Redevelopment | 117 - CRA | 53555 - Training | $90 | $0 | $1,000 | $0 | $1,000 |
| 107 - Community Redevelopment | 117 - CRA | 53557 - Indirect Costs | $49,753 | $49,753 | $47,803 | $37,315 | $47,803 |
| 107 - Community Redevelopment | 117 - CRA | 99531 - Rollover Professional Services | $43,740 | $24,172 | $0 | ($4,397) | $0 |
| 107 - Community Redevelopment | 117 - CRA | 99546 - Rollover Repair & Maintenance | $0 | $0 | $0 | $15,900 | $0 |
| 107 - Community Redevelopment | 117 - CRA | 99552 - Rollover Operating Supplies | $3,935 | $6,969 | $0 | $0 | $0 |
| 107 - Community Redevelopment | 117 - CRA | 56561 - Land Expense | $413,355 | $0 | $0 | $0 | $0 |
| 107 - Community Redevelopment | 117 - CRA | 56562 - Buildings Expense | $1,204,452 | $273,634 | $0 | $46,538 | $0 |
| 107 - Community Redevelopment | 117 - CRA | 56563 - Infrastructure Expense | $252,922 | $2,573,849 | $17,999,080 | $280,452 | $22,040,000 |
| 107 - Community Redevelopment | 117 - CRA | 56564 - Machinery & Equipment Expense | $10,000 | $0 | $0 | $0 | $0 |
| 107 - Community Redevelopment | 117 - CRA | 99562 - Rollover Buildings Expense | $0 | $0 | $0 | $5,341,050 | $0 |
| 107 - Community Redevelopment | 117 - CRA | 99563 - Rollover Infrastructure Exp | $47,309 | $451,777 | $0 | $3,271,985 | $0 |
| 107 - Community Redevelopment | 117 - CRA | 99564 - Rollover Machinery & Equipment | $40,000 | $0 | $0 | $0 | $0 |
| 107 - Community Redevelopment | 117 - CRA | 58582 - Aids to Private Organizations | $33,823 | $28,668 | $261,500 | $88,695 | $315,000 |
| 107 - Community Redevelopment | 117 - CRA | 99582 - Rollover Aids To Private Org | $17,415 | $7,250 | $0 | $0 | $0 |
| 107 - Community Redevelopment | 117 - CRA | 59591 - Intragovernmental Transfers | $3,510,336 | $1,179,282 | $962,195 | $268,103 | $1,531,876 |
| 107 - Community Redevelopment | 117 - CRA | 59596 - Contingencies | $0 | $0 | $91,382 | $0 | $91,382 |
| 107 - Community Redevelopment | 117 - CRA | 59599 - Other Uses | $0 | $0 | $0 | $0 | $0 |
| 107 - Community Redevelopment | 117 - CRA | 59999 - Indirect Costs (Net) | $0 | $0 | $0 | $0 | $0 |
| 107 - Community Redevelopment | 117 - CRA | 99591 - Rollover Intragov Transfers | $0 | $0 | $0 | $0 | $0 |
| | **117 - CRA Total** | | **$6,303,920** | **$5,217,850** | **$20,504,929** | **$10,245,871** | **$25,670,650** |

**Water & Sewer Utility Fund (Fund 410)**

**FY2027 Budget Overview and Capital Investment Strategy**

The FY2027 Water & Sewer Utility Budget represents a transformational shift in how the City plans, prioritizes, and funds utility infrastructure. Rather than focusing solely on annual maintenance and isolated capital projects, the FY2027 budget serves as the first year of implementing the City's Utility Infrastructure Investment Strategy and 10-Year Capital Improvement Program (CIP). This integrated approach combines capital planning, asset management, financial forecasting, reserve funding, debt financing, and long-range utility planning into a comprehensive framework designed to ensure the continued reliability, resiliency, and sustainability of the City's utility systems.

The FY2027 budget reflects a strategic transition from reactive infrastructure replacement toward proactive lifecycle management of the City's water, wastewater, and utility support assets. The budget also establishes the financial and operational foundation necessary to implement one of the most significant infrastructure reinvestment programs in the City's history while maintaining responsible stewardship of utility resources and minimizing long-term impacts on utility customers.

A defining feature of the FY2027 budget is the implementation of a coordinated capital investment strategy that organizes future projects into four major infrastructure programs:

- Wastewater Modernization Program
- Water Supply Transition Program
- Utility Resiliency and Support Infrastructure Program
- Treatment and Disposal Infrastructure Program

These programs establish a logical sequence for project implementation over the next decade while aligning infrastructure needs with available funding sources, reserve policies, financing opportunities, and long-term utility rate planning.

**Water Treatment Division**

FY2027 initiates the City's long-term transition toward a predominantly Floridan Aquifer and Reverse Osmosis (RO) water supply system. This strategy is intended to strengthen long-term water supply resiliency, improve water quality, diversify raw water sources, and reduce reliance on aging infrastructure while positioning the City to address future regulatory requirements and emerging water quality challenges.

The FY2027 Capital Budget includes construction of Floridan Aquifer Well FA-2 and initiation of the first phase of the RO Expansion Program. These projects represent the first major investments in a multi-year water supply transition strategy that will ultimately include additional Floridan Aquifer production wells, expanded RO treatment capacity, and construction of a Deep Injection Well to support future concentrate disposal requirements.

By investing in these improvements now, the City is proactively positioning itself to meet future water supply demands while enhancing system reliability and operational flexibility.

**Water Reclamation Facility**

FY2027 marks the beginning of the City's Wastewater Modernization Program, a comprehensive effort to rehabilitate and modernize critical treatment infrastructure that has reached or is approaching the end of its useful life.

The highest-priority project is construction of the Headworks Improvements Project, which will replace aging preliminary treatment equipment and improve operational reliability at the Water Reclamation Facility. FY2027 also includes design of the Digester and Reclaim Storage Tank Rehabilitation Program, laying the groundwork for construction activities scheduled over the following three fiscal years.

Additional improvements planned during the early years of the capital program include the multi-year Turbo Blower Replacement Program, electrical system upgrades, process equipment modernization, and future rehabilitation of critical treatment facilities. These investments will improve treatment efficiency, reduce energy consumption, extend asset life, and maintain compliance with increasingly stringent environmental regulations.

**Distribution & Collections Division**

The Distribution & Collections Division continues implementation of a proactive asset management program focused on systematic rehabilitation and replacement of aging water distribution and wastewater collection infrastructure before failures occur.

FY2027 includes continued investment in water main replacement, force main replacement, lift station rehabilitation, fire hydrant replacement, grinder system installations associated with septic-to-sewer conversion initiatives, and planning for future distribution system improvements.

These investments are intended to improve system reliability, reduce emergency repairs, minimize service interruptions, and lower long-term maintenance costs while protecting public health and the environment.

### Utility Facilities and Business Systems

Reliable utility service depends not only on treatment and distribution infrastructure, but also on the facilities and business systems that support daily operations.

FY2027 includes continued investment in utility security enhancements, communications infrastructure, operational facility improvements, and planning for a future Distribution Warehouse that will improve inventory management, operational efficiency, and emergency response capabilities.

The Department also recognizes that the utility billing and customer information system is mission-critical infrastructure supporting revenue collection, customer service, financial reporting, and enterprise operations. During FY2027, the Department will work collaboratively with the Finance Department to evaluate modernization of the utility billing platform, assess operational risks associated with the existing system, and develop an implementation strategy that improves reliability, enhances customer service, and supports future operational needs.

### Financial Strategy

The FY2027 budget introduces a comprehensive financial strategy that aligns infrastructure investments with the most appropriate funding sources while preserving long-term financial flexibility.

Rather than relying on a single funding mechanism, the City will utilize a diversified funding approach that incorporates available capital reserves, Renewal & Replacement Reserves, Utility Capacity Fees, Utility Cash-Funded Capital, State and Federal grant opportunities, State Revolving Fund (SRF) financing, Utility Revenue Bonds, and annual operating revenues.

This strategy allows projects to be financed according to their useful life, regulatory significance, and implementation schedule while reducing unnecessary pressure on utility reserves and minimizing long-term impacts on customer rates.

The capital investment strategy also recognizes that the City's infrastructure program is heavily front-loaded. As a result, FY2027 begins implementation of the long-range financing roadmap by initiating planning activities for the first major SRF financing package supporting Headworks Improvements, Turbo Blower Replacement, Digester and Reclaim Storage Tank Rehabilitation, and major water and wastewater transmission improvements. Future financing packages will support utility resiliency initiatives, facility improvements, and long-term treatment and disposal infrastructure as projects advance through design and permitting.

By integrating capital planning with long-term financial planning, the City is better positioned to coordinate infrastructure investments with future utility rate studies, reserve funding policies, grant opportunities, and debt financing strategies.

**Key FY2027 Budget Initiatives**

- Implementation of the Utility Infrastructure Investment Strategy
- Initiation of the 10-Year Capital Improvement Program
- Construction of Floridan Aquifer Well FA-2
- Initiation of Reverse Osmosis Expansion Phase I
- Construction of the Headworks Improvements Project
- Design of the Digester and Reclaim Storage Tank Rehabilitation Program
- Continued investment in water and wastewater system renewal
- Utility facility security and resiliency improvements
- Utility billing and customer information system modernization planning
- Establishment of long-term reserve funding and capital financing strategies

**Summary**

The FY2027 Water & Sewer Utility Budget represents more than an annual appropriation of funds, it establishes the foundation for a coordinated, long-term investment strategy that will guide the future of the City's utility system.

Through disciplined asset management, phased implementation of capital improvements, strategic use of available reserves and financing tools, and comprehensive long-range financial planning, the City is positioning the Utility Fund to modernize aging infrastructure, improve operational resiliency, maintain regulatory compliance, and provide reliable, high-quality utility services for decades to come.

The FY2027 Budget Overview and Capital Investment Strategy provides the framework by which future budgets, capital improvement programs, utility rate studies, reserve policies, and financing decisions will be evaluated, ensuring that infrastructure investments remain aligned with the City's operational priorities, financial capacity, and long-term strategic objectives.

| Type | Fund | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| Revenues | 410 - Water & Sewer | 32910 - Inspection Fees | $631 | $9,545 | $0 | $28,439 | $0 |
| Revenues | 410 - Water & Sewer | 32950 - Other Permits and Assessments | $10,178 | $80,472 | $100,000 | $103,375 | $125,000 |
| Revenues | 410 - Water & Sewer | 32421 - Impact Res Physical | $178,010 | $240,413 | $0 | $221,570 | $0 |
| Revenues | 410 - Water & Sewer | 34330 - Water Utility Fees | $8,054,144 | $8,878,170 | $9,057,464 | $6,979,516 | $9,555,625 |
| Revenues | 410 - Water & Sewer | 34331 - Water Fees Delinquent | $3,332 | $0 | $17,000 | $0 | $17,000 |
| Revenues | 410 - Water & Sewer | 34350 - Sewer/Wastewater Fees | $6,555,640 | $7,352,971 | $7,617,422 | $5,708,156 | $8,036,380 |
| Revenues | 410 - Water & Sewer | 34351 - Sewer Fees Delinquent | $2,755 | $0 | $15,000 | $0 | $15,000 |
| Revenues | 410 - Water & Sewer | 34352 - Reclaimed Water Charges | $27,816 | $9,207 | $20,000 | $0 | $0 |
| Revenues | 410 - Water & Sewer | 34355 - Sewer Expansion Payment Plans | $483,376 | $422,372 | $400,000 | $280,750 | $250,000 |
| Revenues | 410 - Water & Sewer | 34390 - Service Charge - Other Utility | $122,327 | $89,168 | $80,000 | $85,899 | $80,000 |
| Revenues | 410 - Water & Sewer | 34391 - Utility Service Charges | $16,667 | $894 | $0 | $0 | $0 |
| Revenues | 410 - Water & Sewer | 34399 - Other Utility Service Charges | $0 | $0 | $0 | $0 | $0 |
| Revenues | 410 - Water & Sewer | 36400 - Disposition of Assets | ($1,805) | $1,375 | $0 | $22,595 | $15,000 |
| Revenues | 410 - Water & Sewer | 36500 - Sales of Surplus and Scrap | $0 | $0 | $0 | $1,191 | $0 |
| Revenues | 410 - Water & Sewer | 36600 - Contributions from Private | $0 | $884,138 | $0 | $0 | $0 |
| Revenues | 410 - Water & Sewer | 36900 - Miscellaneous Revenue | $9,016 | $12,280 | $0 | $295 | $9,000 |
| Revenues | 410 - Water & Sewer | 36910 - Bank Fee Refunds | $0 | $0 | $0 | $0 | $0 |
| Revenues | 410 - Water & Sewer | 36994 - Insurance Refunds | $0 | $0 | $0 | $0 | $0 |
| Revenues | 410 - Water & Sewer | 38910 - Proprietary Interest | $810,204 | $621,809 | $425,000 | $176,321 | $425,000 |
| Revenues | 410 - Water & Sewer | 38000 - Other Sources | $0 | $0 | $1,347,656 | $0 | $3,702,750 |
| Revenues | 410 - Water & Sewer | 38100 - Interfund Transfers In | $0 | $0 | $0 | $0 | $370,000 |
| Revenues | 410 - Water & Sewer | 38400 - Debt Proceeds | $0 | $0 | $0 | $0 | $0 |
| Revenues | 410 - Water & Sewer | 38920 - Proprietary Federal Grant | $0 | $0 | $390,500 | $0 | $0 |
| Revenues | 410 - Water & Sewer | 38930 - Proprietary State Grant | $246,560 | $0 | $0 | $0 | $0 |
| Revenues | 410 - Water & Sewer | 38940 - Proprietary Other Grants | $123,969 | $0 | $0 | $0 | $0 |
| Revenues | 410 - Water & Sewer | 38990 - Proprietary Other Non-Operating | $0 | $0 | $4,086,339 | $0 | $3,742,935 |
| | **410 - Water & Sewer Total** | | **$16,642,820** | **$18,602,814** | **$23,556,381** | **$13,608,107** | **$26,343,690** |

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 410 - Water & Sewer | 610 - Water Treatment Team | 51512 - Regular Salaries/Wages | $554,181 | $719,192 | $789,920 | $598,806 | $949,451 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 51513 - Other Salaries and Wages | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 51514 - Overtime | $75,055 | $152,701 | $120,000 | $112,199 | $30,000 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 51515 - Special Pay | $4,423 | $9,505 | $22,080 | $5,866 | $23,480 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 51516 - Compensated Annual Leave | $50,969 | $16,359 | $0 | $11,831 | $0 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 51521 - FICA Taxes | $50,745 | $66,680 | $71,298 | $54,395 | $79,020 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 51522 - Retirement Contributions | $92,698 | $129,225 | $142,640 | $107,260 | $151,106 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 51523 - Life and Health Insurances | $112,503 | $141,684 | $142,207 | $107,664 | $230,753 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 51524 - Workers' Compensation | $18,134 | $19,329 | $19,645 | $18,545 | $18,845 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 53531 - Professional Services | $54,897 | $249,522 | $120,000 | $59,837 | $200,000 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 53534 - Other Services | $1,107,151 | $129,156 | $332,933 | $53,059 | $1,503,869 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 53540 - Travel and Per Diem | $0 | $868 | $6,600 | $2,281 | $8,900 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 53541 - Communication Services | $3,354 | $2,916 | $4,532 | $1,648 | $3,220 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 53542 - Freight & Postage Services | $2,228 | $2,444 | $8,500 | $3,571 | $9,500 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 53543 - Utility Services | $345,810 | $344,617 | $403,850 | $199,619 | $403,850 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 53544 - Rentals and Leases | $22,032 | $21,981 | $43,510 | $22,602 | $46,200 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 53545 - Insurance - General Liability | $2,630 | $2,866 | $3,668 | $2,774 | $4,869 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 53546 - Repair & Maintenance | $364,876 | $443,020 | $470,000 | $152,797 | $627,000 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 53547 - Printing and Binding | $0 | $0 | $6,500 | $4,137 | $7,000 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 53548 - Promotional Activities | $13,552 | $1,969 | $8,400 | $1,729 | $8,200 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 53549 - Other Current Charges | $32,965 | $27,267 | $39,892 | $18,697 | $35,009 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 53550 - Fleet Vehicle Leases | $3,000 | $32,516 | $28,267 | $34,712 | $32,219 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 53551 - Office Supplies | $390 | $845 | $2,500 | $39 | $3,500 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 53552 - Operating Supplies | $632,295 | $870,979 | $1,169,840 | $555,517 | $1,197,368 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 53554 - Books and Memberships | $4,594 | $1,409 | $3,345 | $1,601 | $2,995 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 53555 - Training | $1,305 | $1,381 | $6,002 | $1,930 | $5,200 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 99531 - Rollover Professional Services | $86,920 | $2,800 | $0 | $182,312 | $0 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 99534 - Rollover Other Services | $0 | $10,488 | $0 | $67,200 | $0 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 99546 - Rollover Repair & Maintenance | $61,909 | $204,336 | $0 | $52,189 | $0 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 99552 - Rollover Operating Supplies | $29,140 | $458,261 | $0 | $0 | $0 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 56562 - Buildings Expense | $0 | $0 | $546,000 | $0 | $0 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 56563 - Infrastructure Expense | $0 | $0 | $10,000 | $7,254 | $3,742,935 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 56564 - Machinery & Equipment Expense | $0 | $0 | $31,800 | $32,608 | $0 |
| 410 - Water & Sewer | 610 - Water Treatment Team | 99563 - Rollover Infrastructure Exp | $0 | $0 | $0 | $340,441 | $0 |
| | **610 - Water Treatment Team Total** | | **$3,727,756** | **$4,064,316** | **$4,553,929** | **$2,815,120** | **$9,324,489** |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 51512 - Regular Salaries/Wages | $464,606 | $452,110 | $535,351 | $333,245 | $551,679 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 51513 - Other Salaries and Wages | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 51514 - Overtime | $58,185 | $49,094 | $45,000 | $55,661 | $45,000 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 51515 - Special Pay | $3,241 | $2,284 | $11,760 | $2,080 | $10,140 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 51516 - Compensated Annual Leave | $18,290 | $30,988 | $0 | $21,111 | $0 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 51521 - FICA Taxes | $39,748 | $39,074 | $45,068 | $30,730 | $45,748 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 51522 - Retirement Contributions | $73,609 | $73,268 | $83,773 | $57,560 | $85,777 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 51523 - Life and Health Insurances | $110,497 | $102,090 | $110,085 | $60,396 | $129,374 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 51524 - Workers' Compensation | $14,080 | $15,027 | $15,273 | $14,418 | $14,651 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 53531 - Professional Services | $121,345 | $34,960 | $170,000 | $69,520 | $0 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 53534 - Other Services | $113,982 | $119,876 | $426,980 | $252,110 | $210,693 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 53540 - Travel and Per Diem | $237 | $742 | $4,800 | $0 | $4,200 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 53541 - Communication Services | $4,055 | $4,405 | $7,729 | $2,567 | $7,074 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 53542 - Freight & Postage Services | $11 | $126 | $5,000 | $12 | $0 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 53543 - Utility Services | $454,624 | $443,158 | $536,085 | $425,334 | $516,092 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 53544 - Rentals and Leases | $25,155 | $3,920 | $18,250 | $3,839 | $19,750 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 53545 - Insurance - General Liability | $1,556 | $2,025 | $1,792 | $1,954 | $1,719 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 53546 - Repair & Maintenance | $160,563 | $247,881 | $575,000 | $65,966 | $660,750 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 53547 - Printing and Binding | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 53548 - Promotional Activities | $1,440 | $600 | $1,300 | $900 | $1,300 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 53549 - Other Current Charges | $3,992 | $2,161 | $15,972 | $100 | $10,979 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 53550 - Fleet Vehicle Leases | $2,727 | $28,448 | $12,000 | $13,629 | $17,310 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 53551 - Office Supplies | $185 | $989 | $1,500 | $0 | $1,500 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 53552 - Operating Supplies | $149,691 | $117,745 | $159,153 | $73,089 | $151,120 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 53554 - Books and Memberships | $171 | $299 | $1,520 | $200 | $1,760 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 53555 - Training | $1,277 | $1,980 | $4,000 | $3,295 | $3,810 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 99531 - Rollover Professional Services | $0 | $30,910 | $0 | $3,276 | $0 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 99534 - Rollover Other Services | $130,958 | $32,739 | $0 | $40,500 | $0 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 99546 - Rollover Repair & Maintenance | $38,182 | $31,127 | $0 | $0 | $0 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 99552 - Rollover Operating Supplies | $0 | $18,750 | $0 | $0 | $0 |

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 410 - Water & Sewer | 620 - Water Reclamation Team | 56562 - Buildings Expense | $0 | $0 | $315,000 | $134,596 | $2,400,000 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 56563 - Infrastructure Expense | $0 | $0 | $0 | $0 | $261,745 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 56564 - Machinery & Equipment Expense | $0 | $0 | $32,000 | $0 | $0 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 99562 - Rollover Buildings Expense | $0 | $0 | $0 | $666,384 | $0 |
| 410 - Water & Sewer | 620 - Water Reclamation Team | 99563 - Rollover Infrastructure Exp | $0 | $0 | $0 | $41,993 | $0 |
| | **620 - Water Reclamation Team Total** | | **$1,992,407** | **$1,886,776** | **$3,134,391** | **$2,374,465** | **$5,152,171** |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 51512 - Regular Salaries/Wages | $974,277 | $1,101,596 | $1,342,965 | $841,250 | $1,263,042 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 51513 - Other Salaries and Wages | $0 | $0 | $0 | $0 | $48,000 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 51514 - Overtime | $85,275 | $89,379 | $80,000 | $59,646 | $80,000 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 51515 - Special Pay | $8,371 | $11,251 | $33,080 | $11,477 | $33,080 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 51516 - Compensated Annual Leave | $50,097 | $12,004 | $0 | $13,648 | $0 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 51521 - FICA Taxes | $82,051 | $89,181 | $111,388 | $68,000 | $108,946 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 51522 - Retirement Contributions | $150,447 | $165,502 | $203,111 | $128,749 | $202,849 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 51523 - Life and Health Insurances | $228,056 | $257,685 | $271,272 | $168,382 | $280,004 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 51524 - Workers' Compensation | $33,994 | $36,027 | $36,617 | $34,566 | $35,126 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 53531 - Professional Services | $49,414 | $3,057 | $10,000 | $23,645 | $35,000 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 53534 - Other Services | $27,081 | $155,790 | $538,299 | $103,938 | $195,340 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 53540 - Travel and Per Diem | $661 | $991 | $4,250 | $445 | $4,250 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 53541 - Communication Services | $8,529 | $8,776 | $11,674 | $5,397 | $12,054 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 53542 - Freight & Postage Services | $447 | $1,597 | $800 | $154 | $800 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 53543 - Utility Services | $31,975 | $32,763 | $35,000 | $25,077 | $35,000 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 53544 - Rentals and Leases | $35,583 | $33,611 | $52,040 | $34,044 | $52,580 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 53545 - Insurance - General Liability | $8,135 | $9,041 | $9,237 | $8,674 | $8,861 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 53546 - Repair & Maintenance | $855,202 | $1,026,116 | $1,259,956 | $956,258 | $1,218,800 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 53547 - Printing and Binding | $547 | $1,481 | $4,000 | $1,294 | $4,000 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 53548 - Promotional Activities | $3,940 | $4,724 | $4,000 | $2,900 | $4,000 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 53549 - Other Current Charges | $5,189 | $8,188 | $10,132 | $2,923 | $10,479 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 53550 - Fleet Vehicle Leases | ($572) | $128,865 | $240,513 | $87,315 | $133,457 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 53551 - Office Supplies | $2,199 | $912 | $2,500 | $576 | $2,500 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 53552 - Operating Supplies | $113,670 | $107,802 | $131,990 | $46,259 | $156,340 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 53554 - Books and Memberships | $180 | $120 | $536 | $240 | $536 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 53555 - Training | $2,445 | $2,615 | $9,450 | $8,020 | $9,750 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 99531 - Rollover Professional Services | $5,070 | $21,906 | $0 | $87,322 | $0 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 99534 - Rollover Other Services | $0 | $31,000 | $0 | $0 | $0 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 99546 - Rollover Repair & Maintenance | $61,743 | $49,254 | $0 | $93,224 | $0 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 99552 - Rollover Operating Supplies | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 56562 - Buildings Expense | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 56563 - Infrastructure Expense | $0 | $0 | $2,752,270 | $442,629 | $635,000 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 56564 - Machinery & Equipment Expense | $0 | $0 | $863,954 | $195,008 | $78,000 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 99562 - Rollover Buildings Expense | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 99563 - Rollover Infrastructure Exp | $0 | $0 | $0 | $341,139 | $0 |
| 410 - Water & Sewer | 630 - Distribution & Collection Team | 99564 - Rollover Machinery & Equipment | $0 | $0 | $0 | $0 | $0 |
| | **630 - Distribution & Collection Team Total** | | **$2,824,006** | **$3,391,234** | **$8,019,034** | **$3,792,199** | **$4,647,794** |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 51512 - Regular Salaries/Wages | $212,794 | $229,855 | $248,152 | $187,509 | $258,631 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 51513 - Other Salaries and Wages | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 51514 - Overtime | $5,415 | $6,514 | $8,600 | $2,920 | $8,600 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 51515 - Special Pay | $1,026 | $1,014 | $5,820 | $425 | $5,820 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 51516 - Compensated Annual Leave | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 51521 - FICA Taxes | $16,076 | $17,236 | $20,087 | $13,838 | $20,889 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 51522 - Retirement Contributions | $29,647 | $32,483 | $35,959 | $26,686 | $37,283 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 51523 - Life and Health Insurances | $57,807 | $65,273 | $64,400 | $50,363 | $77,852 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 51524 - Workers' Compensation | $404 | $430 | $437 | $412 | $419 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 53534 - Other Services | $42,806 | $18,973 | $23,740 | $17,827 | $98,740 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 53540 - Travel and Per Diem | $0 | $0 | $3,600 | $0 | $3,600 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 53541 - Communication Services | $941 | $954 | $1,395 | $798 | $1,860 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 53542 - Freight & Postage Services | $47,889 | $50,469 | $43,830 | $42,149 | $52,500 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 53543 - Utility Services | $2,248 | $2,260 | $2,300 | $2,275 | $2,300 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 53544 - Rentals and Leases | $10,513 | $11,161 | $8,000 | $7,252 | $8,000 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 53545 - Insurance - General Liability | $11,638 | $524 | $0 | $0 | $0 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 53546 - Repair & Maintenance | $0 | $845 | $1,400 | $0 | $1,400 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 53547 - Printing and Binding | $0 | $0 | $2,000 | $0 | $2,000 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 53548 - Promotional Activities | $569 | $1,160 | $1,900 | $320 | $1,900 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 53549 - Other Current Charges | $143,870 | $148,750 | $138,440 | $92,665 | $163,465 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 53550 - Fleet Vehicle Leases | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 53551 - Office Supplies | $1,913 | $1,219 | $2,000 | $1,818 | $2,000 |

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 53552 - Operating Supplies | $5,826 | $6,145 | $12,300 | $5,003 | $13,300 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 53554 - Books and Memberships | $115 | $275 | $1,600 | $0 | $1,600 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 53555 - Training | $0 | $0 | $6,000 | $360 | $6,000 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 99534 - Rollover Other Services | $7,780 | $3,143 | $0 | $0 | $0 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 99549 - Rollover Other Current Charges | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 640 - Water & Sewer Customer Service | 56564 - Machinery & Equipment Expense | $0 | $0 | $0 | $0 | $0 |
| | **640 - Water & Sewer Customer Service Total** | | **$599,277** | **$598,683** | **$631,960** | **$452,620** | **$768,159** |
| 410 - Water & Sewer | 660 - Water & Sewer Debt Service | 57571 - Principal Expense | $0 | $0 | $2,646,855 | $2,598,334 | $2,700,584 |
| 410 - Water & Sewer | 660 - Water & Sewer Debt Service | 57572 - Interest Expense | $593,983 | $564,580 | $514,223 | $509,495 | $463,022 |
| 410 - Water & Sewer | 660 - Water & Sewer Debt Service | 57573 - Other Debt Service Costs | $0 | $414,719 | $22,753 | $0 | $22,753 |
| 410 - Water & Sewer | 660 - Water & Sewer Debt Service | 57574 - Amortization | $85,131 | $76,422 | $114,840 | $71,770 | $114,840 |
| | **660 - Water & Sewer Debt Service Total** | | **$679,114** | **$1,055,721** | **$3,298,671** | **$3,179,599** | **$3,301,199** |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 51512 - Regular Salaries/Wages | $734,915 | $906,971 | $777,118 | $706,426 | $984,026 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 51513 - Other Salaries and Wages | $0 | $4,406 | $0 | $0 | $0 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 51514 - Overtime | $1,658 | $437 | $4,000 | $186 | $4,000 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 51515 - Special Pay | $8,747 | $9,483 | $16,320 | $7,155 | $18,720 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 51516 - Compensated Annual Leave | $42,230 | $15,868 | $0 | $26,425 | $0 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 51521 - FICA Taxes | $57,469 | $68,827 | $58,684 | $54,378 | $73,806 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 51522 - Retirement Contributions | $58,923 | ($27,157) | $142,406 | $127,150 | $169,324 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 51523 - Life and Health Insurances | $167,014 | $179,617 | $138,039 | $136,835 | $207,916 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 51524 - Workers' Compensation | $6,481 | $6,901 | $7,014 | $6,621 | $6,728 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 53531 - Professional Services | $52,810 | $75,929 | $98,625 | $47,642 | $148,625 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 53534 - Other Services | $1,619 | $385 | $10,000 | $449 | $10,000 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 53540 - Travel and Per Diem | $2,941 | $192 | $6,000 | $2,580 | $3,700 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 53541 - Communication Services | $4,210 | $4,347 | $4,200 | $2,309 | $4,611 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 53542 - Freight & Postage Services | $51 | $21 | $400 | $23 | $400 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 53543 - Utility Services | $5,812 | $6,657 | $8,200 | $5,412 | $8,200 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 53544 - Rentals and Leases | $41,294 | $35,073 | $39,450 | $40,639 | $39,450 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 53545 - Insurance - General Liability | $1,006 | $1,265 | $1,293 | $1,214 | $1,240 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 53546 - Repair & Maintenance | $6,364 | $9,559 | $9,750 | $10,116 | $9,750 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 53547 - Printing and Binding | $0 | $215 | $500 | $118 | $500 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 53548 - Promotional Activities | $2,482 | $2,502 | $5,000 | $3,128 | $5,100 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 53549 - Other Current Charges | $150,595 | $3,928 | $7,203 | $1,454 | $6,578 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 53550 - Fleet Vehicle Leases | $3,000 | ($25,470) | $46,510 | $37,718 | $33,423 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 53551 - Office Supplies | $3,639 | $1,389 | $5,800 | $1,782 | $5,800 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 53552 - Operating Supplies | $22,719 | $31,695 | $21,950 | $11,138 | $21,950 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 53554 - Books and Memberships | $2,517 | $1,950 | $2,000 | $1,809 | $2,465 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 53555 - Training | $115 | $835 | $8,200 | $1,514 | $7,700 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 99531 - Rollover Professional Services | $12,069 | $40,929 | $0 | $4,950 | $0 |
| 410 - Water & Sewer | 670 - Water & Sewer Administration | 56564 - Machinery & Equipment Expense | $0 | $0 | $0 | $0 | $0 |
| | **670 - Water & Sewer Administration Total** | | **$1,390,680** | **$1,356,754** | **$1,418,662** | **$1,239,171** | **$1,774,012** |
| 410 - Water & Sewer | 690 - Water & Sewer Non-Operating | 51516 - Compensated Annual Leave | $12,368 | $54,960 | $0 | $0 | $0 |
| 410 - Water & Sewer | 690 - Water & Sewer Non-Operating | 51523 - Life and Health Insurances | ($710) | $37,128 | $60,789 | $0 | $0 |
| 410 - Water & Sewer | 690 - Water & Sewer Non-Operating | 53545 - Insurance - General Liability | $330,036 | $347,658 | $315,752 | $333,561 | $302,897 |
| 410 - Water & Sewer | 690 - Water & Sewer Non-Operating | 53548 - Promotional Activities | $0 | $1,099 | $0 | $0 | $0 |
| 410 - Water & Sewer | 690 - Water & Sewer Non-Operating | 53549 - Other Current Charges | $106,453 | $66,258 | $98,000 | $84,333 | $31,618 |
| 410 - Water & Sewer | 690 - Water & Sewer Non-Operating | 53557 - Indirect Costs | $378,951 | $378,951 | $471,414 | $284,213 | $471,414 |
| 410 - Water & Sewer | 690 - Water & Sewer Non-Operating | 99549 - Rollover Other Current Charges | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 690 - Water & Sewer Non-Operating | 53559 - Depreciation | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 690 - Water & Sewer Non-Operating | 56564 - Machinery & Equipment Expense | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 690 - Water & Sewer Non-Operating | 59591 - Intragovernmental Transfers | $927,366 | $950,735 | $1,008,413 | $475,368 | $1,580,621 |
| 410 - Water & Sewer | 690 - Water & Sewer Non-Operating | 59595 - Proprietary - Other Uses | $0 | $0 | $0 | $0 | $0 |
| 410 - Water & Sewer | 690 - Water & Sewer Non-Operating | 59596 - Contingencies | $0 | $0 | $545,366 | $0 | $545,366 |
| 410 - Water & Sewer | 690 - Water & Sewer Non-Operating | 59999 - Indirect Costs (Net) | $0 | $0 | $0 | $0 | $0 |
| | **690 - Water & Sewer Non-Operating Total** | | **$1,754,464** | **$1,836,789** | **$2,499,734** | **$1,177,475** | **$2,931,916** |
| | | **Grand Total** | **$12,967,704** | **$14,190,273** | **$23,556,381** | **$15,030,649** | **$27,899,740** |

## Sanitation Fund (Fund 420)

### FY2027 Budget Overview and Strategic Initiatives

The FY2027 Sanitation Fund Budget continues the Department's commitment to providing reliable, responsive, and cost-effective residential and commercial solid waste collection services while advancing long-term operational efficiency, fleet sustainability, and strategic asset management.

The most significant change from FY2026 is the continued transition from reactive equipment replacement and operational planning toward a more structured, long-term capital investment and fleet management strategy. As collection vehicles, heavy equipment, and support assets continue to age, FY2027 emphasizes proactive replacement planning, lifecycle asset management, and operational improvements designed to maintain service reliability while controlling long-term operating costs.

The Department will continue evaluating fleet replacement schedules, vehicle utilization, maintenance practices, and equipment lifecycle costs to ensure that capital investments are prioritized based on operational need, equipment condition, and long-term financial sustainability.

### Residential and Commercial Collection Services

The Residential and Commercial Collection Divisions will continue focusing on improving collection efficiency while maintaining the high level of service expected by the City's residents and businesses.

FY2027 includes continued evaluation of collection routes, staffing levels, and service schedules to improve productivity, reduce unnecessary travel time, and maximize equipment utilization. Operational efficiencies identified through ongoing route analysis will help manage increasing labor, fuel, maintenance, and disposal costs while maintaining current service levels.

The Department will also continue working closely with Customer Service to improve responsiveness to service requests, missed collections, and customer inquiries.

### Fleet Management and Equipment Sustainability

The sanitation fleet remains one of the Department's most valuable operational assets. Maintaining a reliable fleet is essential to ensuring uninterrupted collection services.

FY2027 places increased emphasis on preventive maintenance, lifecycle replacement planning, and strategic capital investment to reduce unexpected equipment failures and extend the useful life of existing vehicles whenever practical.

The Department will continue evaluating replacement priorities based on equipment age, maintenance history, operating costs, reliability, and manufacturer support, allowing future capital expenditures to be better coordinated with long-term financial planning.

**Yard Waste Collection**

The Department will continue expanding and optimizing the brown cart yard waste collection program.

The brown cart program has improved operational efficiency by reducing manual collection activities, improving route consistency, and allowing more efficient deployment of personnel and equipment.

Continued participation in the program is expected to improve productivity while reducing long-term operating costs associated with labor-intensive yard waste collection methods.

**Disposal, Recycling, and Sustainability**

FY2027 continues to focus on managing increasing landfill disposal costs while promoting recycling and responsible waste management practices.

The Department will continue evaluating opportunities to improve recycling participation, reduce contamination within the recycling stream, and educate customers regarding proper disposal practices. These efforts support both operational efficiency and the City's broader sustainability objectives.

**Financial Strategy**

The FY2027 Sanitation Budget reflects a disciplined financial approach that balances current operational requirements with long-term equipment replacement and infrastructure needs.

The Department will continue utilizing available operating revenues, capital replacement funding, and other available funding sources to support vehicle replacement, equipment renewal, and operational improvements while maintaining stable service levels.

As replacement costs for heavy equipment and collection vehicles continue to increase, long-range fleet planning will remain an important component of future budget development. Coordinating equipment replacement with available funding will help reduce unplanned expenditures and improve the long-term financial sustainability of the Sanitation Fund.

**Key FY2027 Budget Initiatives**

- Continued implementation of long-term fleet replacement planning
- Enhanced preventive maintenance and asset lifecycle management
- Route optimization and operational efficiency improvements
- Expansion and optimization of the brown cart yard waste program
- Continued management of landfill disposal costs
- Recycling education and contamination reduction initiatives
- Improved customer service responsiveness
- Long-range financial planning for fleet and equipment replacement

**Summary**

The FY2027 Sanitation Budget continues the Department's commitment to providing dependable, efficient, and financially responsible solid waste collection services while preparing for future operational and infrastructure needs.

Through proactive fleet management, strategic capital planning, route optimization, and continued investment in operational efficiency, the Department is strengthening its ability to provide reliable service while responsibly managing long-term costs. These initiatives position the Sanitation Fund to adapt to future growth, increasing operational demands, and evolving service expectations while maintaining the high level of service provided to the City's residents and businesses.

| Type | Fund | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| Revenues | 420 - Sanitation/Solid Waste | 34340 - Garbage/Solid Waste Fees | $6,392,318 | $7,111,081 | $7,304,802 | $5,695,786 | $7,670,043 |
| Revenues | 420 - Sanitation/Solid Waste | 34341 - Garbage Fees Delinquent | $9,518 | ($122) | $23,500 | $0 | $13,000 |
| Revenues | 420 - Sanitation/Solid Waste | 34342 - Trash Collection Fees | $8,467 | $2,518 | $21,500 | $0 | $11,500 |
| Revenues | 420 - Sanitation/Solid Waste | 34390 - Service Charge - Other Utility | $9,929 | $12,889 | $0 | $9,254 | $0 |
| Revenues | 420 - Sanitation/Solid Waste | 34391 - Utility Service Charges | $3,276 | $795 | $46,000 | $0 | $11,000 |
| Revenues | 420 - Sanitation/Solid Waste | 36400 - Disposition of Assets | $0 | ($2,007) | $0 | $8,600 | $0 |
| Revenues | 420 - Sanitation/Solid Waste | 36500 - Sales of Surplus and Scrap | $6,125 | $4,035 | $70,000 | $5,090 | $0 |
| Revenues | 420 - Sanitation/Solid Waste | 36600 - Contributions from Private | $0 | $750 | $0 | $0 | $0 |
| Revenues | 420 - Sanitation/Solid Waste | 36900 - Miscellaneous Revenue | $953 | $0 | $5,100 | $107 | $5,100 |
| Revenues | 420 - Sanitation/Solid Waste | 36910 - Bank Fee Refunds | $0 | $0 | $0 | $0 | $0 |
| Revenues | 420 - Sanitation/Solid Waste | 38910 - Proprietary Interest | $66,287 | $36,658 | $25,000 | $11,150 | $25,000 |
| Revenues | 420 - Sanitation/Solid Waste | 38000 - Other Sources | $0 | $0 | $0 | $0 | $0 |
| Revenues | 420 - Sanitation/Solid Waste | 38100 - Interfund Transfers In | $0 | $0 | $0 | $0 | $0 |
| | **420 - Sanitation/Solid Waste Total** | | **$6,496,873** | **$7,166,597** | **$7,495,902** | **$5,729,987** | **$7,735,643** |

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 51512 - Regular Salaries/Wages | $123,811 | $133,181 | $143,015 | $106,829 | $147,312 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 51513 - Other Salaries and Wages | $0 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 51514 - Overtime | $11,878 | $9,883 | $15,000 | $7,076 | $15,000 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 51515 - Special Pay | $2,413 | $2,380 | $4,800 | $1,305 | $4,800 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 51516 - Compensated Annual Leave | $0 | $9,965 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 51521 - FICA Taxes | $10,485 | $12,453 | $12,456 | $9,238 | $12,785 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 51522 - Retirement Contributions | $18,436 | $21,012 | $23,302 | $16,415 | $23,828 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 51523 - Life and Health Insurances | $16,654 | $17,403 | $17,120 | $18,423 | $20,704 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 51524 - Workers' Compensation | $9,006 | $9,566 | $9,723 | $9,178 | $9,327 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 53531 - Professional Services | $0 | $0 | $3,000 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 53534 - Other Services | $15,324 | $451 | $1,300 | $72 | $1,300 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 53540 - Travel and Per Diem | $793 | $914 | $2,600 | $437 | $2,600 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 53541 - Communication Services | $0 | $0 | $500 | $0 | $500 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 53542 - Freight & Postage Services | $117 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 53543 - Utility Services | $235,167 | $280,516 | $296,063 | $161,975 | $348,432 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 53544 - Rentals and Leases | $1,897 | $767 | $3,174 | $972 | $3,174 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 53545 - Insurance - General Liability | $5,476 | $5,844 | $5,970 | $5,607 | $5,727 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 53546 - Repair & Maintenance | $113,543 | $167,179 | $90,000 | $53,005 | $90,000 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 53547 - Printing and Binding | $0 | $368 | $1,500 | $0 | $1,500 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 53548 - Promotional Activities | $7,530 | $4,499 | $8,500 | $3,977 | $9,700 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 53549 - Other Current Charges | $100 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 53551 - Office Supplies | $0 | $124 | $500 | $100 | $500 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 53552 - Operating Supplies | $65,548 | $60,542 | $90,000 | $25,334 | $100,000 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 53554 - Books and Memberships | $455 | $505 | $1,600 | $2,083 | $1,800 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 53555 - Training | $495 | $887 | $3,100 | $495 | $2,650 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 99531 - Rollover Professional Services | $0 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 99546 - Rollover Repair & Maintenance | $0 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 99552 - Rollover Operating Supplies | $0 | $9,933 | $0 | $8,904 | $0 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 56564 - Machinery & Equipment Expense | $0 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 710 - Residential Garbage Collection | 99564 - Rollover Machinery & Equipment | $0 | $0 | $0 | $841,190 | $0 |
| | **710 - Residential Garbage Collection Total** | | **$639,128** | **$748,372** | **$733,223** | **$1,272,615** | **$801,639** |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 51512 - Regular Salaries/Wages | $613,923 | $651,875 | $731,346 | $548,008 | $758,261 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 51513 - Other Salaries and Wages | $0 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 51514 - Overtime | $69,059 | $70,580 | $60,000 | $51,731 | $60,000 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 51515 - Special Pay | $1,737 | $2,028 | $14,340 | $2,730 | $14,340 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 51516 - Compensated Annual Leave | $16,719 | $30,856 | $0 | $14,306 | $0 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 51521 - FICA Taxes | $52,836 | $56,763 | $61,635 | $46,347 | $63,694 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 51522 - Retirement Contributions | $95,066 | $103,511 | $113,887 | $86,924 | $117,251 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 51523 - Life and Health Insurances | $161,033 | $162,896 | $161,220 | $139,025 | $183,047 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 51524 - Workers' Compensation | $34,235 | $36,337 | $36,932 | $34,864 | $35,428 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 53531 - Professional Services | $30,781 | $0 | $9,000 | $0 | $52,000 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 53534 - Other Services | $80,010 | $73,982 | $122,800 | $42,747 | $122,800 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 53540 - Travel and Per Diem | $17 | $0 | $0 | $6 | $0 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 53541 - Communication Services | $277 | $996 | $1,150 | $492 | $1,150 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 53542 - Freight & Postage Services | $19 | $0 | $500 | $0 | $500 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 53543 - Utility Services | $1,307,903 | $1,312,755 | $1,597,308 | $945,413 | $1,773,756 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 53544 - Rentals and Leases | $6,710 | $6,680 | $12,080 | $7,397 | $12,080 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 53545 - Insurance - General Liability | $13,356 | $14,348 | $14,660 | $13,766 | $14,063 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 53546 - Repair & Maintenance | $255,671 | $220,286 | $200,000 | $170,780 | $200,000 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 53547 - Printing and Binding | $0 | $0 | $2,000 | $0 | $2,000 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 53548 - Promotional Activities | $2,424 | $5,133 | $5,252 | $3,068 | $5,252 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 53549 - Other Current Charges | $716 | $211 | $110 | $0 | $117 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 53550 - Fleet Vehicle Leases | ($971) | ($1,845) | $8,900 | $14,719 | $3,040 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 53551 - Office Supplies | $54 | $83 | $500 | $118 | $500 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 53552 - Operating Supplies | $223,159 | $214,312 | $237,150 | $112,807 | $247,150 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 53554 - Books and Memberships | $715 | $255 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 53555 - Training | $0 | $1,043 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 99531 - Rollover Professional Services | $0 | $6,720 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 99552 - Rollover Operating Supplies | $0 | $12,144 | $0 | $6,299 | $0 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 56562 - Buildings Expense | $0 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 56564 - Machinery & Equipment Expense | $0 | $0 | $168,810 | $154,263 | $45,248 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 99562 - Rollover Buildings Expense | $0 | $0 | $0 | $181,628 | $0 |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 99564 - Rollover Machinery & Equipment | $0 | $0 | $0 | $0 | $0 |
| | **720 - Commercial Garbage Collection Total** | | **$2,965,449** | **$2,981,949** | **$3,559,580** | **$2,577,438** | **$3,711,677** |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 51512 - Regular Salaries/Wages | $128,597 | $164,371 | $175,907 | $131,806 | $181,183 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 51513 - Other Salaries and Wages | $0 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 51514 - Overtime | $16,572 | $23,254 | $20,000 | $16,078 | $20,000 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 51515 - Special Pay | $2,314 | $0 | $3,600 | $0 | $3,600 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 51516 - Compensated Annual Leave | $3,724 | $4,992 | $0 | $9,762 | $0 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 51521 - FICA Taxes | $11,220 | $14,148 | $15,263 | $11,592 | $15,666 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 51522 - Retirement Contributions | $12,852 | ($19,860) | $28,619 | $22,086 | $29,265 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 51523 - Life and Health Insurances | $23,153 | $57,275 | $44,149 | $34,595 | $52,968 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 51524 - Workers' Compensation | $7,820 | $8,319 | $8,455 | $7,981 | $8,111 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 51525 - Unemployment Compensation | $2,153 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 53531 - Professional Services | $0 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 53534 - Other Services | $80,923 | $111,988 | $119,550 | $41,610 | $119,550 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 53540 - Travel and Per Diem | $0 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 53543 - Utility Services | $59,493 | $68,965 | $83,167 | $40,621 | $85,911 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 53544 - Rentals and Leases | $1,572 | $910 | $4,277 | $1,085 | $4,277 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 53545 - Insurance - General Liability | $4,378 | $4,667 | $4,768 | $4,478 | $4,574 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 53546 - Repair & Maintenance | $71,963 | $81,742 | $60,000 | $59,318 | $60,000 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 53547 - Printing and Binding | $0 | $0 | $700 | $179 | $700 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 53548 - Promotional Activities | $705 | $1,064 | $1,500 | $843 | $1,500 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 53549 - Other Current Charges | $200 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 53551 - Office Supplies | $0 | $0 | $500 | $0 | $500 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 53552 - Operating Supplies | $67,004 | $57,004 | $146,732 | $23,272 | $127,682 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 53554 - Books and Memberships | $0 | $0 | $0 | $325 | $0 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 53555 - Training | $0 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 99531 - Rollover Professional Services | $0 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 99552 - Rollover Operating Supplies | $0 | $9,027 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 730 - Yard Trash Collection | 56564 - Machinery & Equipment Expense | $0 | $0 | $241,811 | $224,095 | $0 |
| | **730 - Yard Trash Collection Total** | | **$494,643** | **$587,866** | **$958,998** | **$629,726** | **$715,487** |
| 420 - Sanitation/Solid Waste | 790 - Sanitation Non-Operating | 51512 - Regular Salaries/Wages | $0 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 790 - Sanitation Non-Operating | 51516 - Compensated Annual Leave | $41,430 | $9,991 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 790 - Sanitation Non-Operating | 51523 - Life and Health Insurances | $4,072 | $770 | $18,898 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 790 - Sanitation Non-Operating | 53545 - Insurance - General Liability | $41,574 | $43,795 | $43,722 | $42,019 | $41,942 |
| 420 - Sanitation/Solid Waste | 790 - Sanitation Non-Operating | 53549 - Other Current Charges | $25,119 | $15,482 | $20,000 | $17,388 | $12,988 |
| 420 - Sanitation/Solid Waste | 790 - Sanitation Non-Operating | 53557 - Indirect Costs | $701,828 | $701,828 | $822,583 | $526,371 | $822,583 |
| 420 - Sanitation/Solid Waste | 790 - Sanitation Non-Operating | 56562 - Buildings Expense | $0 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 790 - Sanitation Non-Operating | 99562 - Rollover Buildings Expense | $0 | $0 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 790 - Sanitation Non-Operating | 57572 - Interest Expense | $1,524 | $2,642 | $0 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 790 - Sanitation Non-Operating | 59591 - Intragovernmental Transfers | $388,729 | $418,107 | $443,748 | $209,054 | $464,139 |
| 420 - Sanitation/Solid Waste | 790 - Sanitation Non-Operating | 59595 - Proprietary - Other Uses | $0 | $0 | $829,398 | $0 | $0 |
| 420 - Sanitation/Solid Waste | 790 - Sanitation Non-Operating | 59596 - Contingencies | $0 | $0 | $65,752 | $0 | $65,752 |
| 420 - Sanitation/Solid Waste | 790 - Sanitation Non-Operating | 59999 - Indirect Costs (Net) | $0 | $0 | $0 | $0 | $0 |
| | **790 - Sanitation Non-Operating Total** | | **$1,204,276** | **$1,192,615** | **$2,244,101** | **$794,832** | **$1,407,404** |
| | | **Sanitation Fund Grand Total** | **$5,303,496** | **$5,510,802** | **$7,495,902** | **$5,274,611** | **$6,636,207** |

| Type | Fund | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| Revenues | 104 - Landfill Property | 36110 - Interest | $0 | $0 | $0 | $0 | $0 |
| Revenues | 104 - Landfill Property | 36210 - Rentals - Taxable | $0 | $0 | $0 | $0 | $0 |
| Revenues | 104 - Landfill Property | 36220 - Rentals - Non-Taxable | $45,324 | $46,044 | $41,000 | $31,108 | $42,230 |
| Revenues | 104 - Landfill Property | 38000 - Other Sources | $0 | $0 | $0 | $0 | $0 |
| Revenues | 104 - Landfill Property | 38100 - Interfund Transfers In | $0 | $0 | $0 | $0 | $0 |
| | **104 - Landfill Property Total** | | **$45,324** | **$46,044** | **$41,000** | **$31,108** | **$42,230** |

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 104 - Landfill Property | 114 - Landfill Operations | 53531 - Professional Services | $0 | $60,123 | $10,000 | $0 | $10,000 |
| 104 - Landfill Property | 114 - Landfill Operations | 53534 - Other Services | $0 | $6,503 | $10,000 | $0 | $10,000 |
| 104 - Landfill Property | 114 - Landfill Operations | 53543 - Utility Services | $314 | $287 | $350 | $268 | $350 |
| 104 - Landfill Property | 114 - Landfill Operations | 53545 - Insurance - General Liability | ($2) | $0 | $0 | $0 | $0 |
| 104 - Landfill Property | 114 - Landfill Operations | 53546 - Repair & Maintenance | $0 | $0 | $0 | $0 | $0 |
| 104 - Landfill Property | 114 - Landfill Operations | 53552 - Operating Supplies | $0 | $0 | $0 | $0 | $0 |
| 104 - Landfill Property | 114 - Landfill Operations | 53557 - Indirect Costs | $2,460 | $2,460 | $2,683 | $1,845 | $2,683 |
| 104 - Landfill Property | 114 - Landfill Operations | 99531 - Rollover Professional Services | $7,993 | $0 | $0 | $5,550 | $0 |
| 104 - Landfill Property | 114 - Landfill Operations | 59595 - Proprietary - Other Uses | $0 | $0 | $0 | $0 | $0 |
| 104 - Landfill Property | 114 - Landfill Operations | 59599 - Other Uses | $0 | $0 | $17,967 | $0 | ($17,967) |
| 104 - Landfill Property | 114 - Landfill Operations | 59999 - Indirect Costs (Net) | $0 | $0 | $0 | $0 | $0 |
| | **114 - Landfill Operations Total** | | **$10,765** | **$69,373** | **$41,000** | **$7,663** | **$5,066** |

## Stormwater

Eliminating pollution and local flooding by providing maintenance and repair of the City's stormwater drainage system, overseeing street sweeping services, drainage ditch cleaning, erosion control, aquatic weed control, illegal connection detection/elimination, pollution prevention activities, identification of illegal dump sites, employee training, public education/outreach, responding to complaints from the public, and compliance with the NPDES Stormwater Permit. Additional responsibilities include inspection of storm systems visually and with TV equipment for purpose of discovering issues such as pipe failures, illegal connections, and need for cleaning. Systems are cleaned utilizing vacuum trucks and other equipment to ensure the systems function as designed and remove pollutants captured by water quality structures.

| Indicator | Actual 2025 | Projected 2026 | Projected 2027 |
|---|---|---|---|
| Pond maintenance | 11 | 11 | 11 |
| Irrigation systems repairs | 150 | 157 | 165 |
| Dock maintenance repairs | 63 | 67 | 70 |
| Catch Basins Cleaned | 252 | 245 | 270 |
| Pipe Installed (miles) | .50 | .40 | .50 |
| Baffled Boxes Cleaned | 70 | 64 | 70 |
| Collection Systems Cleaned (miles) | 2.5 | 2.5 | 3.0 |
| Outfall Inspections | 130 | 142 | 140 |
| Debris Removal from Grate Tops | 9,200 | 9,000 | 9,500 |
| Construction Site Inspections (split Fence) | 15 | 15 | 20 |

| Type | Fund | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| Revenues | 430 - Stormwater Management | 34370 - Stormwater Utility Fees | $1,262,559 | $1,239,120 | $1,500,000 | $874,864 | $1,500,000 |
| Revenues | 430 - Stormwater Management | 34371 - Stormwater Fees Delinquent | $1,526 | $0 | $4,000 | $0 | $4,000 |
| Revenues | 430 - Stormwater Management | 36400 - Disposition of Assets | $13,000 | $0 | $0 | $0 | $0 |
| Revenues | 430 - Stormwater Management | 36900 - Miscellaneous Revenue | $0 | $0 | $1,000 | $111 | $0 |
| Revenues | 430 - Stormwater Management | 38910 - Proprietary Interest | $16,800 | $9,291 | $35,000 | $2,826 | $35,000 |
| Revenues | 430 - Stormwater Management | 38000 - Other Sources | $0 | $0 | $0 | $0 | $0 |
| Revenues | 430 - Stormwater Management | 38100 - Interfund Transfers In | $29,346 | $1,432,578 | $0 | $462,518 | $0 |
| Revenues | 430 - Stormwater Management | 38920 - Proprietary Federal Grant | $1,476,178 | $462,518 | $0 | $0 | $0 |
| Revenues | 430 - Stormwater Management | 38930 - Proprietary State Grant | $0 | $0 | $0 | $0 | $0 |
| Revenues | 430 - Stormwater Management | 38940 - Proprietary Other Grants | $0 | $0 | $0 | $0 | $0 |
| Revenues | 430 - Stormwater Management | 38990 - Proprietary Other Non-Operating | $0 | $0 | $73,834 | $0 | $0 |
| | **430 - Stormwater Management Total** | | **$2,799,409** | **$3,143,507** | **$1,613,834** | **$1,340,319** | **$1,539,000** |

| Fund | Department | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 51512 - Regular Salaries/Wages | $277,470 | $184,249 | $166,674 | $91,475 | $248,789 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 51513 - Other Salaries and Wages | $0 | $0 | $0 | $0 | $0 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 51514 - Overtime | $4,266 | $4,516 | $6,000 | $1,080 | $6,000 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 51515 - Special Pay | $4,971 | $4,992 | $6,996 | $3,091 | $6,996 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 51516 - Compensated Annual Leave | ($550) | ($4,868) | $0 | $0 | $0 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 51519 - Detail Pay | $0 | $0 | $0 | $0 | $0 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 51521 - FICA Taxes | $22,229 | $14,846 | $12,944 | $7,143 | $19,123 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 51522 - Retirement Contributions | $31,179 | ($109,194) | $36,235 | $15,705 | $46,602 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 51523 - Life and Health Insurances | $53,775 | $12,542 | $19,690 | $13,815 | $46,982 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 51524 - Workers' Compensation | $9,569 | $10,164 | $10,331 | $9,752 | $9,910 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 51525 - Unemployment Compensation | $0 | $0 | $0 | $0 | $0 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 53531 - Professional Services | $71,401 | $47,380 | $57,000 | $44,422 | $97,330 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 53534 - Other Services | $68,037 | $87,528 | $82,000 | $64,362 | $84,000 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 53540 - Travel and Per Diem | $5,273 | $5,232 | $9,050 | $4,606 | $0 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 53541 - Communication Services | $1,966 | $1,810 | $2,580 | $1,843 | $0 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 53542 - Freight & Postage Services | $0 | $0 | $300 | $1 | $300 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 53543 - Utility Services | $23,554 | $23,088 | $25,600 | $8,043 | $25,600 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 53544 - Rentals and Leases | $0 | $0 | $4,400 | $472 | $4,600 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 53545 - Insurance - General Liability | $2,787 | $3,016 | $3,081 | $2,894 | $2,956 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 53546 - Repair & Maintenance | $45,407 | $42,195 | $35,500 | $14,644 | $35,500 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 53547 - Printing and Binding | $0 | $0 | $12,000 | $2,210 | $2,000 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 53548 - Promotional Activities | $15 | $0 | $270 | $100 | $300 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 53549 - Other Current Charges | $525 | $660 | $1,000 | $600 | $1,000 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 53550 - Fleet Vehicle Leases | $4,484 | $12,689 | $20,000 | $14,845 | $16,800 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 53551 - Office Supplies | $290 | $0 | $2,000 | $0 | $3,500 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 53552 - Operating Supplies | $21,346 | $11,226 | $16,150 | $4,863 | $16,150 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 53554 - Books and Memberships | $650 | $0 | $900 | $475 | $900 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 53555 - Training | $5,128 | $899 | $7,800 | $3,573 | $9,000 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 99531 - Rollover Professional Services | $37,995 | $79,096 | $0 | $0 | $0 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 99534 - Rollover Other Services | $17,483 | $5,505 | $0 | $0 | $0 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 99546 - Rollover Repair & Maintenance | $0 | $0 | $0 | $0 | $0 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 99547 - Rollover Printing & Binding | $0 | $0 | $0 | $10,800 | $0 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 53559 - Depreciation | $0 | $0 | $0 | $0 | $0 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 56563 - Infrastructure Expense | $0 | $0 | $0 | $0 | $0 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 56564 - Machinery & Equipment Expense | $0 | $0 | $700,000 | $653,255 | $0 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 99563 - Rollover Infrastructure Exp | $0 | $0 | $0 | $41,102 | $0 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 99564 - Rollover Machinery & Equipment | $0 | $0 | $0 | $0 | $0 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 57571 - Principal Expense | $0 | $0 | $63,927 | $63,927 | $63,928 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 57572 - Interest Expense | ($1,605) | $2,322 | $3,134 | $3,134 | $1,567 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 57573 - Other Debt Service Costs | $0 | $0 | $300 | $0 | $300 |
| 430 - Stormwater Management | 810 - Stormwater Maintenance | 59595 - Proprietary - Other Uses | $0 | $0 | $0 | $0 | $0 |
| | **810 - Stormwater Maintenance Total** | | **$707,645** | **$439,893** | **$1,305,862** | **$1,082,232** | **$750,133** |
| 430 - Stormwater Management | 890 - Stormwater Non-Operating | 51523 - Life and Health Insurances | $883 | $186 | $4,560 | $0 | $0 |
| 430 - Stormwater Management | 890 - Stormwater Non-Operating | 53545 - Insurance - General Liability | $71,619 | $75,449 | $66,467 | $72,385 | $63,761 |
| 430 - Stormwater Management | 890 - Stormwater Non-Operating | 53549 - Other Current Charges | $5,680 | $2,273 | $8,000 | $16,064 | $8,111 |
| 430 - Stormwater Management | 890 - Stormwater Non-Operating | 53557 - Indirect Costs | $59,815 | $59,815 | $63,122 | $44,861 | $63,122 |
| 430 - Stormwater Management | 890 - Stormwater Non-Operating | 57571 - Principal Expense | $0 | $0 | $0 | $0 | $0 |
| 430 - Stormwater Management | 890 - Stormwater Non-Operating | 57572 - Interest Expense | $0 | $3,432 | $0 | $0 | $0 |
| 430 - Stormwater Management | 890 - Stormwater Non-Operating | 59591 - Intragovernmental Transfers | $77,225 | $90,000 | $90,240 | $45,000 | $92,340 |
| 430 - Stormwater Management | 890 - Stormwater Non-Operating | 59595 - Proprietary - Other Uses | $0 | $0 | $0 | $0 | $0 |
| 430 - Stormwater Management | 890 - Stormwater Non-Operating | 59596 - Contingencies | $0 | $0 | $75,583 | $0 | $75,583 |
| 430 - Stormwater Management | 890 - Stormwater Non-Operating | 59999 - Indirect Costs (Net) | $0 | $0 | $0 | $0 | $0 |
| | **890 - Stormwater Non-Operating Total** | | **$215,222** | **$231,155** | **$307,972** | **$178,310** | **$302,917** |


# Financial Policies

## Fiscal Planning and Budgetary Policy

**Fiscal Planning and Budgetary Policies**

**Fiscal Planning:**

1. Fiscal planning refers to the process of identifying resources and allocating those resources among competing purposes. The primary vehicle for this planning is the preparation, monitoring, and analysis of the City's budget. It is increasingly important to monitor the performance of the programs competing to receive funding.
2. The City Manager will develop the annual budget based upon the City Fiscal Policy, as amended from time to time. The City Manager shall submit to the City Commission a proposed annual budget prior to July 1. The City Commission shall adopt the annual budget prior to October 1.

**Balanced Budget:**

1. A balanced budget is a requirement of almost any budget process. A balanced budget is where the sources of money used to fund the budget are at least equal to the uses of the money. Sources include revenues, fund balances, reserves, and borrowings.
2. Generally, recurring expenditures will be funded with recurring revenues and nonrecurring revenues will be used only for nonrecurring expenditures. If surplus funds are available after funding of all required reserves, these surplus funds may be used in balancing the annual budget. Reserve funds are the last source to be used to balance the annual budget.

**Budgetary Policies:**

1. The basis of budgeting is best described as a modified cash basis because funds are budgeted in the year expended. The adopted annual budget is the basis for the implementation, control, and management of that year's programs and use of funds. The budget will reflect the needs being met, services provided, resources used, and sources of funds.
2. The operating budget will be based on the principle that current operating expenditures, including debt service, will be funded with current revenues creating a structurally balanced budget.
3. The budget will fully appropriate the resources needed for authorized regular staffing. At no time shall the number of regular full-time employees on the payroll exceed the total number of positions authorized by the City Manager. All personnel actions shall be in conformance with applicable Federal and State law and all City ordinances and policies.
4. The City Manager shall provide annually a budget preparation schedule outlining the preparation timelines for the proposed budget. Budget packages for the preparation of the budget shall be distributed to City departments in a timely manner for the Department's completion. Department officials shall prepare and return their budget proposals as required in the budget preparation schedule.
5. Performance measurement indicators will be an integral part of the budget process. The departments will annually report progress against their respective performance measures.
6. Alternatives for improving the efficiency and effectiveness of the City's programs and the productivity of its employees will be considered during the budget process. Duplication of services and inefficiency in service delivery will be eliminated whenever they are identified.
7. Consistent with the annual budget process, a five-year capital improvement program will be approved.

**Use of Non-Recurring Funding Sources:**

1. Non-recurring funding sources or "one-time" monies are available for use only once and are not expected to reoccur year after year. One-time monies include fund balance from previous years, unexpected revenues, one-time revenues, or savings from unexpectedly lower expenses in any year. Because these monies are not regular revenues that recur from year to year, good financial practices avoid uses that have ongoing costs because spending could increase to a level that would not be supported by future years' revenues.
2. Non-recurring monies should not be relied on for ongoing operating purposes.
3. Generally, one-time monies should be used for additions to reserves, for capital purchases, or for one-time expenditures.
4. One-time monies could, under appropriate circumstances, include short-term funding for operating costs. Examples of short-term funding may include the start-up or bridging of an operating program over a short-time period until permanent funding is available, or to shut-down a program over time.

**Capital Management Policy:**

1. The purpose of the Capital Improvement Program is to systematically plan, schedule, and finance capital projects to ensure cost-effectiveness as well as conformance to established policies.
2. A capital project is an equipment acquisition, a computer/software systems acquisition, or a public improvement that involves construction of new infrastructure, additions to existing structures, renovation of existing structures, and major repairs to infrastructure of a comprehensive and non-routine nature. A capital project is defined in financial terms as a project with a projected final cost of at least $50,000 and is a non-recurring expense. In addition, the capital asset(s) resulting from the project should have a useful life of at least 5 years.
3. The City will develop, maintain and revise when necessary a continuing Capital Improvement Program (CIP).
4. The CIP will cover a five-year planning horizon, identifying infrastructure and facility projects along with the funding sources available for projected expenditures. Capital improvement projects will not be authorized or awarded until the funding sources have been identified to finance the project.
5. The City Commission shall approve the annual CIP that addresses all capital investments planned for the budget year and for the subsequent four budget years at the time of adoption.
6. The CIP will monitor projects in progress to insure their timely completion or the substitution of alternative projects.
7. For major capital projects, the unencumbered and encumbered balances will be considered for reappropriation in the subsequent fiscal year.
8. Studies directly identified with a specific capital project will be included in the CIP. Feasibility studies will be budgeted as an operating expense.

**Fund Balance Policy – General Fund:**

1. An important component of good fiscal practice for any organization is to have a policy on the amount of reserves to be maintained, the purposes for which their use is allowed, and the way reserves are restored after use. Fund balance is an important indicator of the City's financial position.
2. Fund Balance is comprised of Nonspendable, Restricted, Committed, Assigned, or Unassigned components. This policy refers to unrestricted fund balance which would include the latter three fund balance components: Committed, Assigned, or Unassigned.
3. The City's General Fund unrestricted fund balances will be maintained to provide the City with enough working capital and a comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing. This is needed to maintain the City's creditworthiness and to adequately provide for economic and legislative uncertainties, cash flow needs and contingencies.
4. It is the policy of the City that the unassigned fund balance be maintained at a minimum level adequate to fund personal and operating expenditures for not less than 60 days of the subsequent fiscal year, based on Government Finance Officers Association (GFOA) guidelines. In the event the unassigned fund balance is used to cover unanticipated costs, the reserve will be replenished as part of the annual budgeting process in an amount to restore the reserve up to the 60-day level. The replenishment should be amortized over a period not to exceed five years.
5. The City will maintain an assigned reserve for the self-funded health insurance plan at a minimum of 25% of the prior year claims total. In the event the assigned reserve is used to cover higher than anticipated claims costs, the reserve will be replenished as part of the annual budgeting process in an amount to restore the reserve funding to the required level. The replenishment could be amortized over a period not to exceed three years.
6. Available funds in excess of the minimum required to fund the unassigned fund balance may be assigned to fund other priorities established by the City Manager and City Commission. The City Manager and Financial Services Director will approve any assigned fund balances as deemed appropriate for potential future needs.

**Reserve Policy – Enterprise Funds:**

1. It is the policy of the City that enough cash reserves be available to fund personal and operating expenditures for not less than three months of the subsequent fiscal year.
2. Available funds in excess of the minimum required to fund the reserve will be used to fund the renewal and replacement reserves, capital expenses, and any required debt service reserves. The remainder shall be considered surplus and may be carried forward year to year and used to fund future capital acquisitions.

**Expenditure Control:**

1. Management must ensure compliance with the legally adopted budget. Additionally, purchases and expenditures must comply with legal requirements.
2. Expenditures will be controlled by an annual budget at the fund level.
3. Departments may not exceed the total departmental appropriation, as adopted in the annual budget.
4. Department Heads may transfer funds within their department budget with the approval of the City Manager but will generally avoid using funds for capital items that were budgeted but not purchased, as well as using unexpended funds from personal services. The City Manager will administratively re-align the budget at year-end to properly classify charges to the proper account codes.
5. The City Manager may approve transfers between departments within the fund.
6. The City Manager may transfer these appropriations between funds as necessary through the budget amendment process.
7. Department directors are required to control expenditures to prevent exceeding their total departmental expenditure budget. It is the responsibility of these department heads to immediately notify the Financial Services Director and the City Manager of any exceptional circumstances that could cause a departmental expenditure budget to be exceeded.
8. If a deficit is projected during any fiscal year, the City will take steps to reduce expenditures, increase revenues or use fund balance in accordance with the Fund Balance Policy.

**Revenues and Collections:**

1. All government employees are considered stewards of public funds. In order to provide funding for service delivery, the City must have reliable revenue sources. These diverse revenues must be collected equitably, efficiently, and in a timely manner.
2. The City's goal is a revenue base balanced between taxes, intergovernmental shared revenues, and other revenue sources such as licenses and permits, user fees, and other miscellaneous revenues.
3. Revenue Estimates: Projections of revenues will be made "conservatively" and with the intent of avoiding any significant shortfalls. Revenue estimates will be the responsibility of the Financial Services Director, although estimates made by the departments administering the account will be given the highest consideration. The Financial Services Director shall also monitor legislative actions to keep informed of changes that may impact available revenues.
4. Revenue Diversification: It is the City's policy to maximize use of all available revenue sources, while maintaining source diversification to the extent possible to avoid over-dependence on one source. This will require an equitable mix of taxes, fees, charges, fines, investment income, sale or lease of City-owned property, intergovernmental revenues and grants. The City's policy is to monitor increases in revenue from existing sources and to research new funding sources to maintain diversity.
5. Non-Recurring Revenues: Non-recurring revenues will first be applied to reserves or one-time expenditures. Recurring revenues will normally fund recurring expenditures, but surpluses of recurring revenues may be used to fund reserves or non-recurring expenditures.
6. The City recognizes the "Roll Back Rate" as a concept that fails to take into consideration how services can be provided at the same level without upward adjustment for change in the cost of doing business. It is not the tax rate alone, but the combination of tax rate and property value assessments that together determine a citizen's property tax bill. The City's policy is to consider the overall effect on individual property tax liability in both expenditure decisions and tax rate setting. Assuming the City is permitted by law, the millage will be levied with the goal of avoiding extreme fluctuations and adjustments in the future and will be targeted to provide services needed, and desired by citizens, along with the overall ability to pay for such services, rather than merely reflect tax rates of adjacent local jurisdictions.
7. User Fees: Reasonable user fees for non-essential services will be adopted to offset the corresponding costs of providing the particular services, to the extent they are competitive and comparable to similar charges by other entities in the area, and truly reflect the cost of providing the service(s). Whenever it is legal and practical, residents and businesses located within the City limits will be charged a lower fee versus non-residents. The self-supporting Enterprise funds will maintain rates enough to comply with bond covenants, cover operating and maintenance costs, capital outlay, and retirement of debt.
8. Lease of Public Property: All funds acquired by the City from the sale, lease, operation and maintenance of City owned real property, including privilege fees paid to the City for the abandonment of public rights-of-way, shall be paid into the Leased Property Fund. Expenditures from said fund shall be used exclusively for the acquisition, operation and maintenance of public property of the City, as well as any amounts committed to the General Fund.
9. Rate Studies: Water and Wastewater funds will conduct a professional rate study periodically, but in no event less frequently than every three years, to keep rates in-line with the actual cost of providing the services.

**Deferred Maintenance Policy:**

1. Deferring maintenance is a typical consideration during difficult budget times. Deferred maintenance can include items such as buildings, vehicles, computer hardware and computer software, roads, parks and trees. Deferred maintenance can be relatively benign, or it can be problematic and result in higher operating costs and other long-term issues.
2. Deferring maintenance is an acceptable budget reduction tool. However, it should be done with a clear understanding of the impacts, and management should identify the implications.
3. Whether there is deferred maintenance or not, periodic reports should be provided by staff of the maintenance status of all major assets such as building, fleet, roads, and utilities.
4. The extent of deferred maintenance, whether temporary or permanent, should be an explicit decision made by Council.

**Interfund Transfers:**

The Enterprise Funds will budget for an operating transfer to the General Fund in the amount of 6% of gross operating revenues to be used for additional funding for General Fund operating expenses.

**Debt Management:**

1. General obligation debt shall only be considered within the Capital Improvement Program (CIP). Issuance of general obligation debt shall be preceded by a voter approved referendum. Repayment of all General Fund debt of the City will be clearly shown as expenditures for principal and interest in the annual General Fund operating budget.
2. The City will prevent any default on debt and strive to maintain an underlying issuer's credit rating of at least AA. General Obligation bonds, by definition, need approval of the citizens, via referendum. Revenue Bonds or Notes may be used for major purchases or projects but will normally be financed for 20 years or less. Long-term debt shall not be used to finance current operations. The City prefers to "pay-as-you-go" and issue new debt only if there is no other means to achieve the objective or if there is an economic advantage, such as expected increases in a project's future cost or potential revenue returns from the asset anticipated in the future. Refinancing is considered if it is possible to get present value savings in excess of three percent.

# City of Stuart
# Budget Workshop #1

August 10, 2026

# Where We Started

- Revenues - $49.5M
- Expenses - $54.3M
  - OOB $4.8M

- Ad Valorem at 5.0 Mills
  - $19.1M Total
  - $3.3M to CRA
  - $15.8M Net
    - $870,146 new funds

- What We Knew
  - Union Obligations
  - Taxable Values for CRA and General
  - Departmental Requests

- What We Didn’t Know
  - State Revenue
  - Cigna Insurance increases: 9-11.5%
  - FRS Rates
  - Final Millage Rate

# Where We Are Now

- What We Know
  - Cigna Increase – 8.8% Increase
    - 2.7% Less Than Originally Anticipated
  - FRS Rates- 5% Increase
  - Departmental Requests
    - 5% Operating Reduction Requested
    - $850,000 Decrease
- What We Don’t Know
  - State Revenue

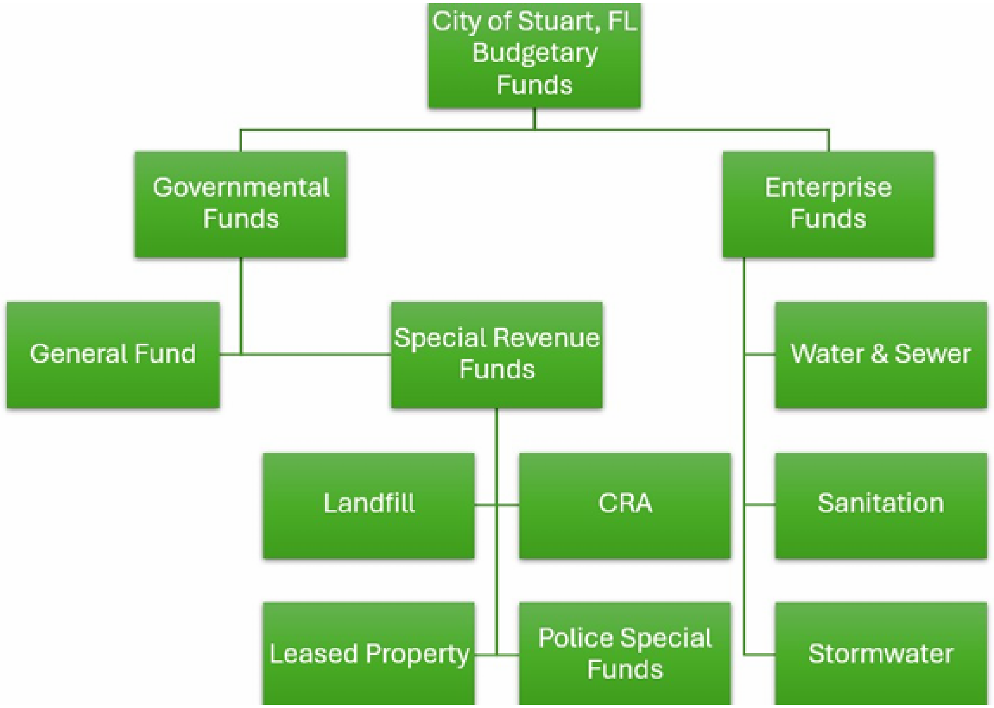
- General Fund Revenues - $50,192,000
- General Fund Expenses - $50,175,422
  - $16,578 Revenue over Expenses
  - Estimating 5.0 Mills
  - $316,000 Reduction For Every 0.1 Mill Below 5.0

# What Departments Eliminated

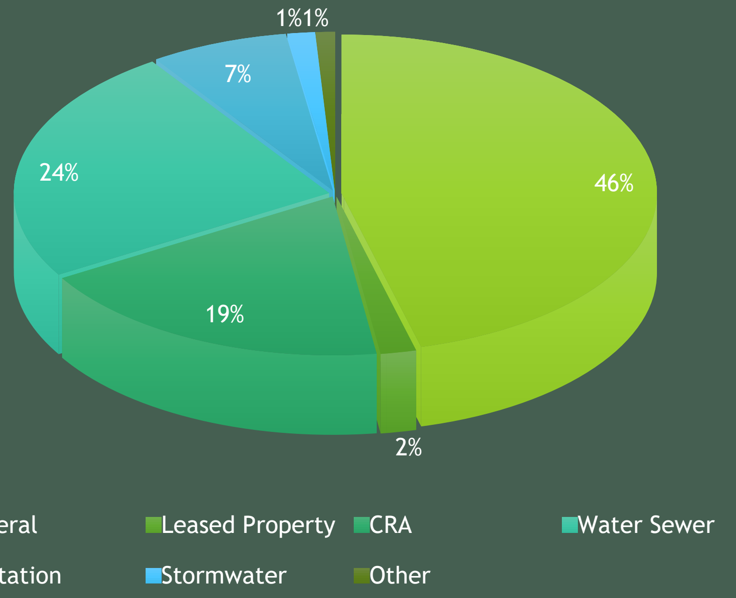
- Police: $250,000
  - Overtime
  - Small Capital Items – Body Cameras, Drones
- Fire: $200,000
  - Small Capital Items - Thermal Imaging Units
  - Repairs and Maintenance
- Public Works: $230,000
  - Planned Capital Improvements
  - $50,000 Transfer to CRA
  - Additional Road Resurfacing Delayed
  - Stormwater Projects Delayed
- Technology: $100,000
  - Small Capital Items
- Community Services: $70,000
  - Programmatic Expenses
- Other Cuts
  - Supplies, Training, Conferences

# Fund and Account Structure Overview

- The accounts of the City of Stuart are organized based on funds and account groups, each of which is considered a separate accounting entity.
- The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund equity, revenue and expenses.
- Government resources are allocated to and accounted for in individual funds based on the purpose for which they intent to be spent.
- The City prepares annual budgets for governmental funds and enterprise funds.



# Revenue – All Funds

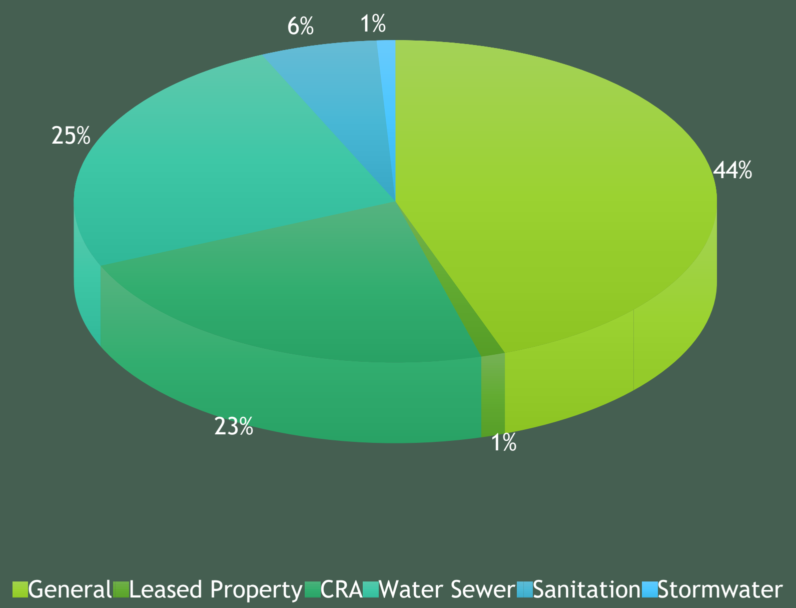



| Fund | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|
| 001 - General Total | $47,846,729 | $48,791,907 | $47,934,180 | $39,531,497 | $50,192,000 |
| 104 - Landfill Property Total | $45,324 | $46,044 | $41,000 | $31,108 | $42,230 |
| 190 - Police Special Revenues Total | $41,576 | $42,240 | $75,450 | $36,848 | $6,000 |
| 110 - Leased Property Management Total | $3,084,026 | $3,101,036 | $1,603,022 | $1,430,933 | $2,000,526 |
| 107 - Community Redevelopment Total | $6,962,206 | $7,505,437 | $20,504,929 | $12,199,414 | $20,363,635 |
| 105 - CDBG Total | $87,313 | ($94,513) | $0 | $0 | $0 |
| 106 - Discretionary Tax Total | $0 | $1,918,479 | $0 | $2,129,526 | $0 |
| 410 - Water & Sewer Total | $16,642,820 | $18,602,814 | $23,556,381 | $13,608,107 | $26,343,690 |
| 420 - Sanitation/Solid Waste Total | $6,496,873 | $7,166,597 | $7,495,902 | $5,729,987 | $7,735,643 |
| 430 - Stormwater Management Total | $2,799,409 | $3,143,507 | $1,613,834 | $1,340,319 | $1,539,000 |
| Grand Total | $84,006,276 | $90,223,548 | $102,824,698 | $76,037,739 | $108,222,724 |

# Revenues – General Fund

| Type | Fund | Object | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|---|---|
| Revenues | 001 - General | 31110 - Ad Valorem Taxes - Current | $15,413,909 | $17,019,862 | $17,913,421 | $18,179,866 | $19,097,224 |
| Revenues | 001 - General | 31111 - Ad Valorem Taxes - Delinquent | $9,870 | $228,374 | $10,000 | $7,851 | $10,000 |
| Revenues | 001 - General | 31130 - Voted Debt Millage | $458,407 | $450,895 | $478,990 | $483,967 | $479,000 |
| Revenues | 001 - General | 31131 - Voted Debt Millage Delinquent | $339 | $7,780 | $10,000 | $214 | $11,000 |
| Revenues | 001 - General | 31500 - Inactive - 31500 | $0 | $0 | $0 | $0 | $0 |
| Revenues | 001 - General | 31510 - State Communication Tax | $1,281,199 | $1,323,013 | $1,392,335 | $972,132 | $1,500,000 |
| Revenues | 001 - General | 31240 - Local Option Fuel Taxes | $562,501 | $607,919 | $564,063 | $464,867 | $700,000 |
| Revenues | 001 - General | 31410 - Utility Tax - Electric | $2,920,966 | $3,048,660 | $2,723,000 | $2,331,425 | $3,100,000 |
| Revenues | 001 - General | 31430 - Utility Tax - Water | $828,954 | $870,236 | $813,770 | $460,371 | $850,000 |
| Revenues | 001 - General | 31440 - Utility Tax - Natural Gas | $31,213 | $30,002 | $23,000 | $31,498 | $40,000 |
| Revenues | 001 - General | 31480 - Utility Tax - Propane | $85,069 | $147,616 | $130,000 | $110,276 | $160,000 |
| Revenues | 001 - General | 31600 - Local Business Tax | $515,095 | $860,295 | $800,000 | $607,626 | $800,000 |
| Revenues | 001 - General | 32200 - Building Permits Fees | $728,730 | $756,831 | $1,604,836 | $777,462 | $1,200,000 |
| Revenues | 001 - General | 32201 - Permit Inspections/Review Fees - move to 32910 | $463,715 | $443,733 | $350,000 | $338,925 | $350,000 |
| Revenues | 001 - General | 32210 - Miscellaneous Development Fees | $13,603 | $33,414 | $11,000 | $49,548 | $71,000 |
| Revenues | 001 - General | 32220 - Zoning Fees | $64,220 | $78,465 | $75,000 | $39,525 | $75,000 |
| Revenues | 001 - General | 32900 - Other Permits and Assessments | $83,357 | $85,256 | $79,139 | $73,225 | $89,505 |
| Revenues | 001 - General | 32910 - Inspection Fees | $90 | $1,484 | $5,000 | $14,426 | $18,000 |

# Expenses – All Funds




| Fund | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|
| 001 - General Total | $47,684,128 | $50,096,595 | $47,934,180 | $36,533,629 | $50,175,422 |
| 104 - Landfill Property Total | $10,765 | $69,373 | $41,000 | $7,663 | $5,066 |
| 190 - Police Special Revenues Total | $15,123 | $13,285 | $47,000 | $1,202 | $15,500 |
| 110 - Leased Property Management Total | $1,115,931 | $1,359,937 | $1,603,022 | $544,101 | $1,385,813 |
| 107 - Community Redevelopment Total | $6,303,920 | $5,217,850 | $20,504,929 | $10,245,871 | $25,670,650 |
| 410 - Water & Sewer Total | $12,967,704 | $14,190,273 | $23,556,381 | $15,030,649 | $27,899,741 |
| 420 - Sanitation/Solid Waste Total | $5,303,496 | $5,510,802 | $7,495,902 | $5,274,611 | $6,636,207 |
| 430 - Stormwater Management Total | $922,867 | $671,048 | $1,613,834 | $1,260,542 | $1,053,050 |
| | $74,323,934 | $77,129,163 | $102,796,248 | $68,898,268 | $112,841,449 |

# General Fund Expenses by Department

| Department | Actuals FY2024 | Actuals FY2025 | Adopted FY2026 | Actuals - 7/21/26 FY2026 | Proposed FY2027 |
|---|---|---|---|---|---|
| 110 - City Commission Total | $1,063,724 | $543,361 | $299,664 | $169,400 | $317,087 |
| 120 - City Manager Total | $687,860 | $613,719 | $510,834 | $416,919 | $557,457 |
| 125 - Human Resources Total | $552,163 | $611,647 | $621,635 | $469,833 | $668,458 |
| 130 - City Clerk Total | $436,957 | $465,448 | $505,316 | $373,063 | $537,001 |
| 140 - Finance Total | $1,135,460 | $1,059,863 | $1,002,294 | $896,035 | $1,119,828 |
| 142 - Purchasing Total | $110,210 | $39,619 | $45,529 | $34,361 | $14,438 |
| 150 - City Attorney Total | $488,330 | $549,396 | $639,190 | $382,466 | $596,760 |
| 155 - Environmental Attorney Total | $0 | $40,365 | $300,000 | $333,866 | $449,831 |
| 210 - Development - Planning/Zoning Total | $427,736 | $477,452 | $575,511 | $302,372 | $649,509 |
| 211 - Building/Permitting Total | $1,239,634 | $997,361 | $1,454,836 | $689,239 | $1,370,836 |
| 212 - Code Enforcement Total | $114,268 | $38 | $0 | $39 | $0 |
| 145 - Technology Services Total | $1,544,384 | $1,906,554 | $1,857,849 | $1,371,774 | $2,325,679 |
| 170 - Vehicle Maintenance Total | $521,915 | $676,355 | $622,247 | $422,763 | $710,513 |
| 215 - Building Maintenance Total | $1,090,687 | $1,137,203 | $1,142,215 | $915,279 | $1,227,965 |
| 290 - General Non-Operating Total | $3,659,834 | $7,672,308 | $4,851,175 | $4,510,301 | $4,464,738 |
| 190 - Police Total | $11,001,283 | $12,853,383 | $12,858,898 | $9,956,812 | $14,289,804 |
| 201 - Fire/Rescue Total | $14,399,053 | $11,800,206 | $12,054,638 | $9,646,887 | $14,123,199 |
| 118 - PS Complex Remediation Total | $98,134 | $578,900 | $1,178,744 | $348,669 | $0 |
| 225 - Cemetery Maintenance Total | $20,393 | $19,767 | $33,000 | $6,607 | $25,000 |
| 230 - Transportation Maintenance Total | $4,853,130 | $2,540,179 | $3,581,915 | $1,986,111 | $2,909,282 |
| 232 - Tram Operations Total | $161,032 | $155,797 | $224,880 | $128,037 | $203,624 |
| 220 - Parks/Grounds Maintenance Total | $1,968,562 | $3,382,997 | $1,555,450 | $1,933,038 | $1,636,719 |
| 240 - Community Services Total | $519,119 | $534,710 | $441,096 | $347,244 | $345,939 |
| 243 - Ballfield Maintenance Total | $418,016 | $356,999 | $389,417 | $220,300 | $446,011 |
| 242 - Recreation Division Total | $1,172,244 | $1,082,968 | $1,187,847 | $672,214 | $1,185,744 |
| Grand Total | $47,684,128 | $50,096,595 | $47,934,180 | $36,533,629 | $50,175,422 |

# Staffing

- Additions:
  - Fire Department:
    - 3 NEW Fire Safety Officers
  - Building & Permitting
    - Unfrozen Building Inspector
  - Transportation Maintenance
    - Unfrozen Maintenance Mechanic
  - Athletic Field Maintenance
    - Unfrozen Groundskeeper
  - Stormwater Management
    - Unfrozen Stormwater Team Leader
  - Water Treatment
    - 2 NEW Water Treatment Trainees

**Full-Time Positions***

| (General Fund) | FY2026 Current | FY2027 Proposed | Increase (decrease) | Fund-Division |
|---|---|---|---|---|
| City Commssion | 5 | 5 | | 001-110 |
| City Manager's Office | 2.3 | 2.3 | | 001-120 |
| Human Resources | 3.25 | 3.25 | | 001-125 |
| City Clerk | 2.7 | 2.7 | | 001-130 |
| Finance | 6 | 6 | | 001-140 |
| Information Technology | 5.7 | 5.7 | | 001-145 |
| City Attorney | 2 | 2 | | 001-150 |
| Environmental Attorney | 1 | 1 | | 001-155 |
| Police | 75.25 | 75.25 | | 001-190 |
| Police (sworn) | 53 | 53 | | |
| Fire | 80.5 | 83.5 | 3 | 001-201 |
| Development | 3.5 | 3.5 | | 001-210 |
| Building & Permitting | 6.5 | 7.5 | 1 | 001-211 |
| Community Services | 1.3 | 1.3 | | 001-240 |
| 10th Street Recreation Center | 6 | 6 | | 001-242 |
| Public Works (General Fund) | | | | |
| Vehicle Maintenance | 5 | 5 | | 001-170 |
| Building Maintenance | 9 | 9 | | 001-215 |
| Park & Grounds Maintenance | 10 | 10 | | 001-220 |
| Transportation Maintenance | 7.67 | 8.67 | 1 | 001-230 |
| Athletic Field Maintenance | 1 | 2 | 1 | 001-243 |
| Public Works (Stormwater Fund) | | | | |
| Stormwater Management | 2.33 | 3.33 | 1 | 430-810 |
| CRA Fund | 2 | 2 | | 107-117 |
| Utilities & Engineering (Water Fund) | | | | |
| Water Treatment | 12 | 14 | 2 | 410-610 |
| Water Reclamation | 7 | 7 | | 410-620 |
| Water Distribution & Collection | 19 | 19 | | 410-630 |
| Water Customer Service | 4 | 4 | | 410-640 |
| Utilities Administration | 10 | 10 | | 410-670 |
| Utilities & Engineering (Sanitation Fund) | | | | |
| Residential Waste | 2 | 2 | | 420-710 |
| Commericial Waste | 11 | 11 | | 420-720 |
| Yard Trash Collection | 3 | 3 | | 420-730 |
| **Total** | **306** | **315** | **9** | |

# Capital Project Planning

## Breakdown of Capital Expenses by Department and Fund

| Department | Fund | Object | Amount | Description |
|---|---|---|---|---|
| 145 - Technology Services | 001 - General | 56564 - Machinery & Equipment Expense | 100,000 | Replacement Servers (3) |
| 145 - Technology Services | 001 - General | 56564 - Machinery & Equipment Expense | 50,000 | AI Server |
| 170 - Vehicle Maintenance | 001 - General | 56564 - Machinery & Equipment Expense | 30,000 | Replace Fuel Pumps at Garage Complex (Cost for larger SUV's - Fire, Police and U&E) |
| 190 - Police | 001 - General | 56564 - Machinery & Equipment Expense | 9,999 | Scanner and evidence label printer required for new CAD/RMS System |
| 190 - Police | 001 - General | 56564 - Machinery & Equipment Expense | 10,000 | Interior Drone for Special Response Team |
| 201 - Fire/Rescue | 001 - General | 56564 - Machinery & Equipment Expense | 223,000 | New: Mobile SCBA Air Bottle Refill Trailer for Fire Scenes |
| 201 - Fire/Rescue | 001 - General | 56564 - Machinery & Equipment Expense | 398,672 | Replacement Ambulance for 25 yr old unit (recommended to be paid by loan) |
| 230 - Transportation Maintenance | 001 - General | 56563 - Infrastructure Expense | 425,000 | Courtesy Dock Wave Attenuator PPW00394 (Transportation Impact/FIND Grant/CRA funded) |
| 232 - Tram Operations | 001 - General | 56564 - Machinery & Equipment Expense | 18,500 | Misc. |
| 290 - General Fund Non-Operating | 001 - General | 59599 - Other Uses | 100,000 | Capital Improvements Reserve + Plans and evaluations of restructuring of offices at City Hall and Wells Fargo buildings |
| 910 - Leased Property Maintenance | 110 - Leased Property Management | 56562/56564 - Buildings/Equipment | 36,817 | Misc. |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 1,000,000 | Project LIFT at 710 SE MLK Blvd; Demo and Construction |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 10,700,000 | Guy Davis Community Park Including Skate Park |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 4,000,000 | Stypmann Neighborhood Drainage and Sidewalk Improvements |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 200,000 | Tree Canopy Enhancement Program within ROW - Installation |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 440,000 | Downtown Undergrounding Project - Unspent budget from FY 2025/2026 (Utilities fees - AT&T, Comcast, permits) |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 200,000 | Memorial Park/Amphitheatre Additional Costs for Efficiency and Overall Functionality - Design and Construction |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 250,000 | Flagler Park Additional Parking Construction |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 250,000 | Federal Highway Street Tree and Sidewalk Implementation |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 100,000 | Solar Lighting for Gateway and District Signs |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 1,250,000 | Non-LAP - Dixie Highway Improvements Phase 1 - Joan Jefferson to Ocean Blvd (not in City's ROW) - Sidewalk and FEC ROW |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 2,000,000 | LAP - Dixie Highway Improvements Phase 2 - Joan Jefferson to Ocean Blvd - City's ROW |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 400,000 | Guy Davis Community Park - CEI Services |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 450,000 | Dixie Highway Improvements - CEI Services for LAP and Non-LAP |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 300,000 | Stypmann Drainage and Sidewalk Improvements - CEI Services |
| 117 - CRA | 107 - Community Redevelopment | 56563 - Infrastructure Expense | 500,000 | Confusion Corner Design/Enhancements for Safety Improvements |
| 610 - Water Treatment Team | 410 - Water & Sewer | 56563 - Infrastructure Expense | 2,506,935 | (New) FA-2 Well & Wellhead - Construction (Project #21032605) (Other Reserves) |
| 610 - Water Treatment Team | 410 - Water & Sewer | 56563 - Infrastructure Expense | 886,000 | (New) FA-2 - Raw Water Main - Construction (Project #21032606) (Other Reserves) |
| 610 - Water Treatment Team | 410 - Water & Sewer | 56563 - Infrastructure Expense | 350,000 | (New) RO Plant Expansion Design (Project #21032607) (Other Reserves) |
| 620 - Water Reclamation Team | 410 - Water & Sewer | 56562 - Buildings Expense | 2,400,000 | Headworks - Demo & Construction, Equipment Installation (Project #220461-02) Undesign, Unres Fund Bal |
| 620 - Water Reclamation Team | 410 - Water & Sewer | 56563 - Infrastructure Expense | 107,010 | (New) Digestor Tank Cover Improvements - Design (Proj #054301) |
| 620 - Water Reclamation Team | 410 - Water & Sewer | 56563 - Infrastructure Expense | 18,500 | (New) Injection Well Spare Flow Meter, Back Pressure Unit (Proj #054401) |
| 620 - Water Reclamation Team | 410 - Water & Sewer | 56563 - Infrastructure Expense | 136,235 | (New) Aeration Basins Turbo Blowers Design (Project #054101) |
| 630 - Distribution & Collection Team | 410 - Water & Sewer | 56563 - Infrastructure Expense | 360,000 | Grinder Systems (30) (011202 - 56563 Sewer Avail Fees) |
| 630 - Distribution & Collection Team | 410 - Water & Sewer | 56563 - Infrastructure Expense | 125,000 | (New) Addl Fire Hydrants (Citywide) Design (Project #052901) |
| 630 - Distribution & Collection Team | 410 - Water & Sewer | 56563 - Infrastructure Expense | 150,000 | (New) Addl Fire Hydrants (Citywide) Construction & CEI (Project #052901) |
| 420 - Sanitation/Solid Waste | 720 - Commercial Garbage Collection | 56564 - Machinery & Equipment Expense | 45,248 | (New) 2027 Ford F250, Replaces 2017 F250, CS82 |

# How To Move Forward?

- Current Budget Based on 5.0 mills
  - $870k New Funds
  - $1.2M Union Obligations
  - $316K Reduction for Every 0.1 Mill

**State Revenue Largest Outstanding Variable**

- We Know We Can Operate with 5.0 Mills if State Revenue Remains Flat
  - Option 1:
    - Maintain 5.0 Mills and Add Back a Portion of Cut Items if State Revenue Increases
    - Minimal Cuts if State Revenue Decreases
  - Options 2:
    - Lower Millage and Hope State Revenue Increases
      - Minimal Cuts if Increase Does Not Offset Millage Reduction
    - Lower Millage and Continue to Make INCREASED ADDITIONAL CUTS if State Revenue Decreases
      - **$316K Reductions Per 0.1 Mill in ADDITION TO Revenue Loss**