City of Stuart

AGENDA

SPECIAL COMMISSION MEETING OF THE STUART CITY COMMISSION
TENTATIVE MILLAGE & TENTATIVE BUDGET

SEPTEMBER 9, 2026
AT 5:15 PM
COMMISSION CHAMBERS
121 SW FLAGLER AVE.
STUART, FLORIDA 34994

CITY COMMISSION

Mayor Eula R. Clarke
Commissioner Laura Giobbi
Commissioner Merritt Matheson
Commissioner Sean Reed
Commissioner Campbell Rich

ADMINISTRATIVE

Interim City Manager, Jim Chrulski
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

COMMENTS BY CITY COMMISSIONERS

COMMENTS BY CITY MANAGER

APPROVAL OF AGENDA

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

APPROVAL OF CONSENT CALENDAR

1. APPROVAL OF 08/10/2026 SCM-BUDGET WORKSHOP #1 MINUTES AND 08/24/2026 BUDGET WORKSHOP #2 MINUTES

END OF CONSENT CALENDAR

COMMISSION ACTION

2. FY2027 TENTATIVE MILLAGE (RC):

RESOLUTION No. 64-2026; A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA ADOPTING THE TENTATIVE MILLAGE RATE FOR FISCAL YEAR 2027; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

3. ADOPT ASSESSMENT FOR FIRE PROTECTION SERVICES FOR FY 27 (RC):

RESOLUTION No. 65-2026; A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA, APPROVING THE FISCAL YEAR 2026-27 NON-AD VALOREM ASSESSMENT ROLL FOR FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS; DIRECTING CERTIFICATION OF THE ASSESSMENT ROLL TO THE MARTIN COUNTY TAX COLLECTOR; AND PROVIDING AN EFFECTIVE DATE.

4. CAPITAL IMPROVEMENT PLAN (RC):

RESOLUTION No. 72-2026; A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA APPROPRIATING CAPITAL BUDGET FOR FY 2027 AND PROVIDING FOR A THREE-YEAR CAPITAL IMPROVEMENT PLAN FOR PROJECTS WITHIN THE CITY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

5. GENERAL WAGE INCREASE (RC):

RESOLUTION No. 63-2026; A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA APPROVING COST OF LIVING INCREASES AND MERIT RAISES FOR THE CITY'S NON-BARGAINING UNIT EMPLOYEES FOR FISCAL YEAR 2026-2027; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

6. FY2027 TENTATIVE BUDGET (RC):

RESOLUTION No. 66-2026; A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA ADOPTING THE TENTATIVE BUDGETS OF THE CITY OF STUART, FLORIDA, FOR FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

7. CONFIRMING APPOINTMENT OF MICHAEL J. MORTELL AS CITY MANAGER AND AUTHORIZING EMPLOYMENT CONTRACT (RC):

RESOLUTION No. 75-2026; A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA CONFIRMING THE APPOINTMENT OF MICHAEL J. MORTELL AS CITY MANAGER AND AUTHORIZING AN EMPLOYMENT CONTRACT WITH THE CITY MANAGER; AND PROVIDING FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

DISCUSSION AND DELIBERATION

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: 9/9/2026 **Prepared by:** Nina Mullin

Title of Item:
APPROVAL OF 08/10/2026 SCM-BUDGET WORKSHOP #1 MINUTES (REVISION) AND 08/24/2026 BUDGET WORKSHOP #2 MINUTES

Summary Explanation/Background Information on Agenda Request:
Explanation of revision to 08/10/2026 SCM Budget Workshop #1 Minutes.

The consensus of the millage was not included in the minutes passed on the 08/24/2026 CCM meeting. Minutes were updated with the following being inserted above the Comments by Commissioners.

Consensus on the Millage Rate direction provided by the Commissioners.

- 5.0 millage; Commissioner Rich, Commissioner Clarke
- 4.9 millage; Commissioner Giobbi, Mayor Reed

Funding Source:
N/A

Recommended Action:
Approve Minutes.

ATTACHMENTS:
1. 08/10/2026 SCM - Budget Workshop #1 Minutes
2. 08/24/2026 - SCM Budget Workshop #2 Minutes

MINUTES

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

ROLL CALL

3:02 PM

PRESENT: Mayor Reed, Commissioner Clarke, Commissioner Giobbi, and Commissioner Rich

PLEDGE OF ALLEGIANCE

PRESENTATIONS

1. FY2027 BUDGET PRESENTATION

Michael Giardino, City Manager, opened the meeting with a statement introducing the Fiscal Year 2027 Budget and Kate Ambrosini, Finance Director, who provided the presentation.

Ms. Ambrosini reviewed the City's current expenses and revenues, the ad valorem and the millage rate. Reviewed health insurance expenses with estimates at the 5 mill rate, fund and account structure overview, revenue of all funds, historical trends, expenses of all funds, staffing, and Capital Project planning.

Commissioners participated in discussions to include the millage rate, vehicle leases and fleet management, impact fees, fiscal responsibility, emission issues, health insurance costs, stormwater management, and utility infrastructure. The following Department Directors responded to Board questions as needed:

- Pinal Gandhi-Savdas, Community Redevelopment Agency (CRA) Director commented on Project Lift.
- Vince Felecione, Fire Chief, responded to fleet and personnel staffing questions.
- Anthony Cooling, Budget and Procurement Manager, and the City Manager interjected with various responses and a brief explanation of the Capital Budget.
- Darren Duke, Information Technologies Director, explained that the data center and AI explosion contributed to the increase.
- Flamur Zenelovic, Chief of Police, explained that the interest expense is a ten-year contract for body cameras, tasers, and in-car camera systems for patrol cars.
- Peter Kunen, Utilities & Engineering Department Director, responded to utility infrastructure related project questions, vehicle maintenance capabilities, filter costs for PFAS, and lease property management.

Consensus on the Millage Rate direction provided by the Commissioners.

- 5.0 millage; Commissioner Rich, Commissioner Clarke
- 4.9 millage; Commissioner Giobbi, Mayor Reed

COMMENTS BY CITY COMMISSIONERS

Commissioner Giobbi

- Thanked the department heads, staff, City Manager and City Attorney.
- Additionally, thanked the community members who were in attendance.

COMMENTS BY CITY MANAGER

- Thanked the Directors and especially Anthony Cooling, Budget and Procurement Manager, and Kate Ambrosino, Finance Director, for their hard work on the budget.
- Thanked the Commission and the public for their input and questions as they challenge the City to do better.

APPROVAL OF AGENDA

4:06 PM MOTION: Approve.
MOVED BY: Eula Clarke
SECONDED BY: Laura Giobbi
Motion approved unanimously.

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

None.

ADJOURNMENT

4:06 PM

Mary R. Kindel, City Clerk **Eula R. Clarke, Mayor**

Minutes to be approved at the Regular Commission Meeting this 9th day of September, 2026.

MINUTES

SPECIAL COMMISSION MEETING OF THE STUART CITY COMMISSION
BUDGET WORKSHOP #2

AUGUST 24, 2026
AT 3:00 PM
COMMISSION CHAMBERS
121 SW FLAGLER AVE.
STUART, FLORIDA 34994

CITY COMMISSION

Mayor Sean Reed
Commissioner Eula R. Clarke
Commissioner Laura Giobbi
Commissioner - Elect Merritt Matheson
Commissioner Campbell Rich

ADMINISTRATIVE

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

ROLL CALL

3:03 PM

PRESENT: Mayor Reed, Commissioner Clarke, Commissioner Giobbi, Commissioner Rich (Late arrived at 3:19 PM)

PLEDGE OF ALLEGIANCE

COMMENTS BY CITY COMMISSIONERS

Commissioners thanked staff for their hard work on the budget and thanked the public for their participation.

COMMENTS BY CITY MANAGER

Michael Giardino, City Manager

- Informed Commissioners that Kate Ambrosini, Finance Director, will provide the updates to the budget, per the requests of the Commission from Budget Workshop #1.

PRESENTATIONS

1. FY2027 BUDGET PRESENTATION

Kate Ambrosini, Finance Director, presented an updated budget focusing more on ad valorem and millage.

- Budget was initially balanced at 5.0 mills, generating approximately $50.1 million in General Fund revenues and expenses.
- Presented a 4.9-mill option, which would reduce revenues by approximately $316,000 but can still balance the budget with additional adjustments. The risk will be no option to bring back any departmental cuts. If state revenues are higher, there is no option to minimize fund balance for uses of the ambulance and potential staff expenses.
- Major budget assumptions include increased insurance and union costs, a 3% cost-of-living increase for non-bargaining employees, staffing changes, and a 5% departmental operating reduction.
- Highlighted significant FY2027–FY2029 capital improvement needs, particularly for the CRA, Utilities/Water, Fire, and Public Works/Stormwater, including some projects that remain unfunded.
- Reviewed the estimated property-tax impact of 4.9 versus 5.0 mills, noting the monthly difference for typical homesteaded properties.
- Commission will ultimately determine whether to adopt 4.9 or 5.0 mills.
- Upcoming tentative and final millage/budget hearings are scheduled for September 9th and September 14, at 5:15 p.m. and noted the three key Resolutions: Tentative FY 2027 Millage Rate Resolution, FY2027 Capital Improvement Plan Resolution, 3% Cost-of-Living Increase for Non-Bargaining Employees Resolution.

Commissioner's questions and comments included:

- Confusion Corner Project
- COLA and Class & Compensation Study
- Unfunded Stormwater Projects
- General Fund Revenue Questions
- General Fund Expenditures
- Environmental Priorities & Waterways
- CRA & CIP Prioritization
- City Commission Aids to Organizations
- Fire Request Staffing and Equipment
- Community Programs - 10th Street Center
- Audit Status
- Health Insurance

Ms. Pinal Gandhi-Savdas, Community Redevelopment Agency (CRA) Director, addressed the question pertaining to the skate park and provided the status of the project.

City Manager Giardino commented on ways the community could be involved, and suggested line items be added in regard to Poppleton and Frazier Creeks for muck removal.

The following staff responded to various questions from the Commission: Roz Johnson Strong, Human Resource Director, Pinal Gandhi-Savdas, CRA Director, Ruth Holmes, Environmental Attorney, and Vince Felicione, Fire Chief.

Consensus on the Millage Rate direction provided by the Commissioners:

- 5.0 millage; Commissioner Rich, Commissioner Clarke, Commissioner Matheson
- 4.9 millage; Commissioner Giobbi, Mayor Reed

Finance Director Ambrosini stated we are in the final stages and have provided most of the requested last-minute items. All materials, including financials, are under review. We received a few additional follow-up requests today and will submit those promptly. Overall, we remain on track to meet the August 31st deadline.

City Manager Giardino explained that the previous circumstances with the Audit were out of the Finance Department's control and it started late. The audit firm then gave us a deadline of August 31st. The books have been closed since September 30th, 2025, and we do not see any issues.

APPROVAL OF AGENDA

4:34 PM MOTION: Approve.
MOVED BY: Eula Clarke
SECONDED BY: Laura Giobbi
Motion approved unanimously.
Elected Matheson - No Vote

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

1. David Kehlmann - Stuart; Commented in opposition to the Skate Park at Guy Davis Park and in favor of hiring new firefighters.

ADJOURNMENT

4:38 PM

Mary R. Kindel, City Clerk	**Eula R. Clarke, Mayor**

Minutes to be approved at the Regular Commission Meeting this 9th day of September, 2026.

CITY OF STUART, FLORIDA
AGENDA ITEM REQUEST
City Commission

Meeting Date: 9/9/2026 **Prepared by:** Susej Meleqi

Title of Item:
FY2027 TENTATIVE MILLAGE (RC):

RESOLUTION No. 64-2026; A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA ADOPTING THE TENTATIVE MILLAGE RATE FOR FISCAL YEAR 2027; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

Summary Explanation/Background Information on Agenda Request:
-

Funding Source:
N/A

Recommended Action:
Approve Resolution No. 64-2026

ATTACHMENTS:
1. R64-2026_Tentative_Millage_Rate_FY_2027

BEFORE THE CITY COMMISSION
CITY OF STUART, FLORIDA

RESOLUTION NUMBER 64-2026

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA ADOPTING THE TENTATIVE MILLAGE RATE FOR FISCAL YEAR 2027; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

* * * * *

WHEREAS, the City Commission has this date held a properly advertised public hearing pursuant to the requirements of §200.065, Florida Statutes, to adopt a tentative millage rate for the 2026-2027 fiscal year; and

WHEREAS, the City Commission has discussed "the percentage increase in millage over the rolled-back rate necessary to fund the budget, if any, and the specific purposes for which *ad valorem* tax revenues are being increased;" and

WHEREAS, the City Commission has proposed to increase the millage; and

WHEREAS, the public has been allowed to speak and ask questions regarding the tentative millage rate prior to its adoption, and the City Commission has explained the reasons for the lower rolled-back rate; and

WHEREAS, the City Commission has amended the proposed budget for fiscal year 2026-2027 and recomputed the proposed millage rate and has announced publicly "the percent, if any, by which the recomputed proposed millage rate exceeds the rolled-back rate."

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA THAT:

SECTION 1: The tentative millage rate for the 2026-2027 fiscal year of the City of Stuart, Florida shall be $5.00 per $1,000.00 of Assessed Property Value as certified by the Martin County Property Appraiser. This rate is also expressed as 5.0000 mills. The tentative millage rate exceeds the tentative rolled-back rate by 5.27%. This is an increase in the property tax rate as tentatively adopted.

SECTION 2: A public hearing to finalize the budget and adopt a final millage shall be held **September 14, 2026**, at 5:15 PM at City Hall, 121 SW Flagler Avenue, Stuart, Florida. The City Clerk shall publish the advertisement therefore according to law.

SECTION 3: This resolution shall take effect on adoption.

Commissioner ____________ offered the foregoing resolution and moved its adoption. The motion was seconded by Commissioner ____________ and upon being put to a roll call vote, the vote was as follows:

	YES	NO	ABSENT	ABSTAIN
EULA R. CLARKE, MAYOR				
LAURA GIOBBI, COMMISSIONER				
MERRITT MATHESON, COMMISSIONER				
SEAN REED, COMMISSIONER				
CAMPBELL RICH, COMMISSIONER				

ADOPTED this ___ day of _________, 2026.

ATTEST:

____
MARY R. KINDEL, MMC
CITY CLERK

____
EULA R. CLARKE
MAYOR

APPROVED AS TO FORM
AND CORRECTNESS:

____
LEE J. BAGGETT, ESQ.
CITY ATTORNEY

CITY OF STUART, FLORIDA
AGENDA ITEM REQUEST
City Commission

Meeting Date: 9/9/2026 **Prepared by:** Susej Meleqi

Title of Item:
ADOPT ASSESSMENT FOR FIRE PROTECTION SERVICES FOR FY 27 (RC):

RESOLUTION No. 65-2026; A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA, APPROVING THE FISCAL YEAR 2026-27 NON-AD VALOREM ASSESSMENT ROLL FOR FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS; DIRECTING CERTIFICATION OF THE ASSESSMENT ROLL TO THE MARTIN COUNTY TAX COLLECTOR; AND PROVIDING AN EFFECTIVE DATE.

Summary Explanation/Background Information on Agenda Request:
-

Funding Source:
N/A

Recommended Action:
Approve Resolution No. 65-2026

ATTACHMENTS:
1. R65-2026_Adopt_FireAssessment_for_FY_2027

BEFORE THE CITY COMMISSION
CITY OF STUART, FLORIDA

RESOLUTION NUMBER 65-2026

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA, APPROVING THE FISCAL YEAR 2026-27 NON-AD VALOREM ASSESSMENT ROLL FOR FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS; DIRECTING CERTIFICATION OF THE ASSESSMENT ROLL TO THE MARTIN COUNTY TAX COLLECTOR; AND PROVIDING AN EFFECTIVE DATE.

* * * * *

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA that:

SECTION 1. AUTHORITY. This Resolution of the City of Stuart, Florida (the "City"), is adopted pursuant to City Ordinance No. 2271 (as currently codified in Article V, Division 6 of the City of Stuart Code of Ordinances, the "Assessment Ordinance"), City Resolution No. 142-2013 (as amended and supplemented from time to time, and particularly as amended and supplemented by Resolution No. 21-2014, the "Initial Assessment Resolution"), sections 166.021, 166.041 and 197.3632, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This resolution constitutes the Annual Assessment Resolution for the Fiscal Year commencing October 1, 2026 (the "Fiscal Year 2026-27"). All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the

Assessment Ordinance and the Initial Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) Pursuant to the Assessment Ordinance, the City Commission adopted the Initial Assessment Resolution imposing special assessments (the "Fire Protection Assessments") to provide for the annual funding of fire protection services, facilities and programs commencing with Fiscal Year 2014-15, and providing for collection of the Fire Protection Assessments pursuant to the tax bill method authorized by the Uniform Assessment Collection Act.

(B) On October 28, 2013, the City Commission adopted Resolution No. 127-2013, expressing its intent to use the tax bill collection method authorized by the Uniform Assessment Collection Act for collection of annual non-ad valorem assessments, including the Fire Protection Assessments, commencing with the tax bill mailed by the Tax Collector in November, 2014.

(C) The Assessment Ordinance provides for the adoption of an Annual Assessment Resolution for each Fiscal Year approving, confirming or amending the Assessment Roll.

(D) Certain Tax Parcels which were not previously subject to the Fire Protection Assessments are being added to the Assessment Roll for Fiscal Year 2026-27. Such parcels, a list of which is on file with the City Clerk and incorporated herein by reference, receive the several special benefits described in the Initial Assessment Resolution from the City's provision of fire protection services, facilities and programs (the "Newly Assessed Parcels").

(E) As required by Section 2.08 of the Assessment Ordinance, the City Commission conducted a public hearing on September 9, 2026, in order to receive comments from the owners of the Newly Assessed Parcels prior to adoption of the Assessment Roll for Fiscal Year 2026-27. Mailed notice of such public hearing was provided to the owners of the New Assessed Parcels in accordance with the Assessment Ordinance. An archive of the mailed notices in on file in the office of the City Clerk.

(F) The Assessments contemplated hereunder are imposed by the City Commission, not the Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Resolution shall be construed solely as ministerial.

(G) The legislative determinations and findings set forth in the Initial Assessment Resolution are hereby ratified, confirmed and incorporated herein by reference.

SECTION 4. APPROVAL OF ASSESSMENT ROLL; COLLECTION OF ASSESSMENTS.

(A) The estimated Fire Protection Assessed Cost for Fiscal Year 2026-27 is approximately $1,816,476. The Assessment Roll for Fiscal Year 2026-27, a copy of which is on file with the City Clerk and incorporated herein by reference, is hereby confirmed and approved based upon a Tier 1 rate of $108.35 per parcel and a Tier 2 rate of $1.30 per EBU.

(B) The City Financial Services Director is hereby authorized and directed to certify the foregoing Assessment Roll to the Martin County Tax Collector on or before September 16, 2026 for collection pursuant to the Uniform Assessment Collection Act. The Assessment Roll as delivered to the Tax Collector shall be accompanied by a Certificate of Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix A.

(C) Fire Protection Assessments shall constitute a lien upon Assessed Property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims until paid.

(D) The Initial Assessment Resolution approved Maximum Assessment Rates of $193.87 per Tax Parcel for Tier 1 and $2.34 per EBU for Tier 2. Such Maximum Assessment

Rates are hereby ratified and confirmed as the Maximum Assessment Rates which may be utilized in preparation of the Assessment Roll for Fiscal Year 2026-27 and beyond.

(E) The Initial Assessment Resolution is hereby ratified and confirmed.

SECTION 5. SEVERABILITY. If any clause, section, or other part of this Resolution shall be held by any court of competent jurisdiction unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affects the validity of the other provisions in this Resolution.

SECTION 6. EFFECTIVE DATE. This Resolution shall be in full force and take effect immediately upon its passage and adoption.

Resolution No. 65-2026; Adopt Assessment for Fire Protection Services for FY 2027.

Commissioner ____________ offered the foregoing resolution and moved its adoption. The motion was seconded by Commissioner ____________ and upon being put to a roll call vote, the vote was as follows:

	YES	NO	ABSENT	ABSTAIN
EULA R. CLARKE, MAYOR				
LAURA GIOBBI, COMMISSIONER				
MERRITT MATHESON, COMMISSIONER				
SEAN REED, COMMISSIONER				
CAMPBELL RICH, COMMISSIONER				

ADOPTED this ___ day of _________, 2026.

ATTEST:

____
MARY R. KINDEL, MMC
CITY CLERK

____
EULA R. CLARKE
MAYOR

APPROVED AS TO FORM
AND CORRECTNESS:

____
LEE J. BAGGETT, ESQ.
CITY ATTORNEY

APPENDIX A

FORM OF CERTIFICATE
OF NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the Financial Services Director and authorized agent of the City of Stuart (the "City"), located in Martin County, Florida; as such I have satisfied myself that all property included or includable on the City's non-ad valorem assessment roll for fire protection services and facilities (the "Non-Ad Valorem Assessment Roll") is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Martin County Tax Collector by September 16, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Martin County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this _____ day of _________________, 2026.

STUART, FLORIDA

By: ____
Finance Director

CITY OF STUART, FLORIDA
AGENDA ITEM REQUEST
City Commission

Meeting Date: 9/9/2026 **Prepared by:** Susej Meleqi

Title of Item:
CAPITAL IMPROVEMENT PLAN (RC):

RESOLUTION No. 72-2026; A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA APPROPRIATING CAPITAL BUDGET FOR FY 2027 AND PROVIDING FOR A THREE-YEAR CAPITAL IMPROVEMENT PLAN FOR PROJECTS WITHIN THE CITY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

Summary Explanation/Background Information on Agenda Request:
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. 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 nonrecurring expense. In addition, the capital asset(s) resulting from the project should have a useful life of at least 5 years. The City will develop, maintain and revise, when necessary, a continuing Capital Improvement Program (CIP).

Funding Source:
N/A

Recommended Action:
Approve Resolution No. 72-2026.

ATTACHMENTS:
1. R72-2026 Capital Improvement Plan
2. FY27 Capital Improvement Plan

BEFORE THE CITY COMMISSION
CITY OF STUART, FLORIDA

RESOLUTION NUMBER 72-2026

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA APPROPRIATING CAPITAL BUDGET FOR FY 2027 AND PROVIDING FOR A THREE-YEAR CAPITAL IMPROVEMENT PLAN FOR PROJECTS WITHIN THE CITY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

* * * * *

WHEREAS, pursuant to Section 6.02 of the City of Stuart Code of Ordinances and Florida Statutes §200.065, the City Commission is required to adopt an annual budget for the City before October 1 of each year; and

WHEREAS, the City Commission has the responsibility for financial planning of comprehensive three-year Capital Improvement Plan for capital projects within the City.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSION OF THE CITY OF STUART, FLORIDA, that:

SECTION 1: There is hereby appropriated for the City of Stuart for the above-described FY the total sum of Seventeen Million, Eight Hundred Sixty Thousand, and One Hundred Forty ($17,860,148) Dollars to provide for capital improvement appropriations.

SECTION 2: The City Commission hereby adopts its FY 2027 capital budget setting forth a Three-Year Capital Improvement Plan for projects within the City.

SECTION 3: This Resolution shall be effective immediately upon adoption.

Commissioner ____________ offered the foregoing resolution and moved its adoption. The motion was seconded by Commissioner ____________ and upon being put to a roll call vote, the vote was as follows:

	YES	NO	ABSENT	ABSTAIN
EULA R. CLARKE, MAYOR				
LAURA GIOBBI, COMMISSIONER				
MERRITT MATHESON, COMMISSIONER				
SEAN REED, COMMISSIONER				
CAMPBELL RICH, COMMISSIONER				

ADOPTED this ___ day of _________, 2026.

ATTEST:

____
MARY R. KINDEL, MMC
CITY CLERK

____
EULA R. CLARKE
MAYOR

APPROVED AS TO FORM
AND CORRECTNESS:

____
LEE J. BAGGETT, ESQ.
CITY ATTORNEY

Fiscal Years 2027-2029 Capital Improvement Program					
Department	**Projects/Assets**	**FY27**	**FY28**	**FY29**	**Funding Sources**
Fire	Ambulance R-3 (2017 Freightliner) & Ambulance R-4 (2018 Freightliner)	$ 800,000			Carryover bank note funds from FY26 for ambulance R-3; General fund cash reserve for amublance R-4
Fire	Reserve Pumper E-1 (1997 Pierce Pumper)		$ 875,000		Undecided
Fire	Mobile SCBA Air Bottle Refill Trailer for Fire Scenes	$ 223,000			General Fund Revenues
CRA	Guy Davis Community Park	$ 1,900,000	$ 9,200,000		CRA revenues plus $500,000 state appropriation
CRA	Downtown Undergrounding	$ 440,000			CRA revenues
CRA	Willie Gary Property Demolition and Construction	$ 1,000,000			CDBG-CV Grant Reimbursement
CRA	Stypmann Drainage and Sidewalk Improvments	$ 1,525,000	$ 3,000,000		DEP Grant Reimbursements of $1,674,285 in FY2027/2028
CRA	Tree Canopy Enhancement Program within Right of Way	$ 300,000	$ 150,000	$ 150,000	CRA revenues
CRA	Triangle District - Dixie Highway	$ 2,730,000	$ 1,000,000		CRA revenues & TAP Reimbursement of $436,899 in FY 2028/2029
CRA	Confusion Corner Design Phase	$ 500,000			CRA revenues
CRA	Flagler Park Additional Parking	$ 290,000			CRA revenues
CRA	Osceola Street Extension		$ 100,000	$ 1,000,000	CRA revenues
CRA	Bayou Pedestrian Bridge		$ 100,000	$ 2,000,000	CRA revenues
CRA	Triangle District Streetscape - Phasing		$ 400,000	$ 4,000,000	CRA revenues
CRA	East Stuart Neighborhood Streetscape - Phasing		$ 400,000	$ 2,000,000	CRA revenues
CRA	MLK Blvd - Complete Street		$ 6,000,000		CRA revenues
CRA	10th Street Community Center - Rehab		$ 150,000		CRA revenues
CRA	10th Street Streetscape/Gateway Signage		$ 200,000		CRA revenues
Public Works - Stormwater	SE Central Pkwy Drainage Improvements	$ 128,000			Grant, Stormwater revenues, infrastructure sales tax
Public Works - Stormwater	SE Ocean Ave Drainage Improvements	$ 311,000			Grant, Stormwater revenues
Public Works - Stormwater	SW South Carolina Drainage Improvements	$ 102,720			Grant, Stormwater revenues
Public Works - Stormwater	201 SE Channel Ave Drainage Improvements	$ 207,000			Unfunded
Public Works - Stormwater	SE Stypmann Blvd Neighborhood Drainage Imps	$ 1,690,000			CRA revenues and water quality grant
Public Works - Stormwater	Holiday Mh Park/Frazier Creek Trib Ditch Drainage	$ 638,000			Unfunded

Fiscal Years 2027-2029 Capital Improvement Program					
Department	**Projects/Assets**	**FY27**	**FY28**	**FY29**	**Funding Sources**
Public Works - Stormwater	(510) SW South Carolina Drive Drainage Improvements	$ 146,000			Unfunded
Public Works - Stormwater	Bandshell Improvements	$ 75,000			Unfunded
Public Works - Stormwater	Haney Creek Nature Trails		$ 555,710		Grant and other reserves
Public Works - Stormwater	(119, 312, 300) SE Martin Ave Drainage Improvements		$ 75,000		Unfunded
Public Works - Stormwater	540 SE St Lucie Crescent Drainage Improvements		$ 107,000		Unfunded
Public Works - Stormwater	834-906 SE Lincoln Ave Drainage Improvements		$ 500,000		Unfunded
Public Works - Stormwater	SW North Carolina Drive at Dead End Drainage Improvements		$ 330,000		Unfunded
Public Works - Stormwater	(100) SW Atlanta Ave/Anchorage Way Drainage Improvements		$ 25,000		Unfunded
Public Works - Stormwater	SE Flamingo Ave Drainage Improvements			$ 500,000	Grant and Stormwater revenues
Public Works - Stormwater	(119, 312, 300) SE Martin Ave Drainage Improvements			$ 636,000	Unfunded
Public Works - Stormwater	713 SW Bryant Ave Drainage Improvements			$ 50,000	Unfunded
Public Works - Stormwater	304 SW Indian Grove Drive Drainage Improvements			$ 740,000	Unfunded
Public Works - Stormwater	(100) SW Atlanta Ave/Anchorage Way Drainage Improvements			$ 236,000	Unfunded
Public Works - General Fund	Annual Street Repairs	$ 400,000	$ 400,000	$ 400,000	General Fund Revenues
Public Works - General Fund	Capital Improvements Reserve + Plans and evaluations of restructuring of offices at City Hall and Wells Fargo buildings	$ 100,000			General Fund Revenues
Public Works - General Fund	Replace Fuel Pumps at Garage Complex (Cost for larger SUV's - Fire, Police and U&E)	$ 30,000			General Fund Revenues
Public Works - General Fund	Courtesy Dock Wave Attenuator	$ 425,000			Transportation Impact Fees/FIND Grant/CRA Revenues
Police	Scanner and evidence label printer required for new CAD/RMS System	$ 10,000			General Fund Revenues
Police	Interior Drone for Special Response Team	$ 10,000			General Fund Revenues
Utilities - Water	Forcemain Design and Replacement (location TBD)		$ 150,000	$ 520,000	Utility Cash
Utilities - Water	Grinder Station Restorations & Installations	$ 370,000	$ 239,300	$ 248,977	Utility Cash
Utilities - Water	Lift Station Rennovation/Rehabilitation C09 (Grants)		$ 148,000		SFR Loan/R & R Reserve Match
Utilities - Water	Lift Station Rennovation/Rehabilitation C07 (Kindred)			$ 525,000	SFR Loan/R & R Reserve Match
Utilities - Water	Monterey Road Forcemain (@US1)		$ 1,837,500		SRF Loan/Revenue Bond

Fiscal Years 2027-2029 Capital Improvement Program					
Department	**Projects/Assets**	**FY27**	**FY28**	**FY29**	**Funding Sources**
Utilities - Water	Sailfish Forcemain Phase 3 (in FY25 as Krueger)		$ 3,297,000	$ 772,000	SRF Loan/Revenue Bond
Utilities - Water	S.W. 3rd Street Gravity Sewer		$ 157,500		Utility Cash
Utilities - Water	Water Main Upgrades		$ 150,000	$ 520,000	Utility Cash
Utilities - Water	US1 Water Main @ Casa to Harper		$ 80,000	$ 105,000	Utility Cash
Utilities - Water	Annual Fire Hydrant/Water Main Upgrades		$ 275,000	$ 200,000	Utility Cash
Utilities - Water	Distribution Warehouse Building			$ 46,305	Utility Cash
Utilities - Water	Water Reclamation Facilty Security Upgrades		$ 101,850		Grant or Utility Cash-Funded Capital Match
Utilities - Water	Backup Influent Wet Well			$ 70,304	Utility Cash
Utilities - Water	Influent Wet Well		$ 58,240	$ 400,192	Utility Cash
Utilities - Water	Water Reclamation Facilty Headworks Phase 2	$ 1,500,000	$ 2,500,000		Utility Cash
Utilities - Water	Water Reclamation Facilty Headworks Phase 3		$ 51,500		Utility Operating
Utilities - Water	Aeration Basins Treatment System Upgrades		$ 51,500	$ 129,792	Utility Operating and Cash
Utilities - Water	Replace Turbo Blowers	$ 136,235	$ 1,575,000	$ 1,653,750	Utility Operating and Cash, SRF Loan and Revenue Bond
Utilities - Water	Rehab/Replace Clarifier Basin			$ 2,191,057	Utility Operating and Cash, SRF Loan and Revenue Bond
Utilities - Water	Sludge Treatment Systems	$ 10,000	$ 46,800	$ 167,868	Utility Operating and Cash, SRF Loan and Revenue Bond
Utilities - Water	Water Reclamation Facilty Sofwate Upgrades (SCADA/PLC)			$ 165,375	Resiliency Grant and Utility Cash
Utilities - Water	Water Treatment Plant Administration Building		$ 19,055		Utility Operating
Utilities - Water	Water Reclamation Facilty Maintenance Building Upgrades		$ 262,500	$ 53,045	Resiliency Grant and Utility Cash
Utilities - Water	Effluent Pump Station			$ 2,205,000	SRF Loan/Revenue Bond
Utilities - Water	Chlorine Contact Basin Building Upgrades		$ 157,500		Utility Cash Funded Capital
Utilities - Water	Rehabilitation of Digester Tanks (2) & Reclaim Storage Tank (1)	$ 107,010	$ 1,312,500	$ 1,312,500	SRF Loan/Revenue Bond
Utilities - Water	Floridan Aquifer Well FA-2	$ 3,392,935	$ 2,218,527		Utility Operating and Cash
Utilities - Water	Plant Expansion to 2.0 MGD	$ 350,000	$ 1,855,000	$ 1,966,300	Utility Operating and Cash
Utilities - Water	Floridan Aquifer Wells FA-3 and FA-4 & Plant Expansion		$ 1,537,000	$ 8,146,100	Utility Operating and Cash

Fiscal Years 2027-2029 Capital Improvement Program					
Department	**Projects/Assets**	**FY27**	**FY28**	**FY29**	**Funding Sources**
Utilities - Water	Lime Softening Plant and SAS Wells	$ 100,000	$ 154,500	$ 159,135	Utility Operating
Utilities - Water	High Service Pump Building Upgrades		$ 1,113,100		Utility Operating and Cash
Utilities - Water	2007 Mack Dump Truck (Sludge)		$ 275,000		Utility Operating and Cash
Utilities - Water	2005 F-350 Flat Bed Truck with Vac Unit		$ 107,950		Utility Operating and Cash
Utilities - Sanitation	(New) 2027 Ford F250, Replaces 2017 F250, CS82	$ 45,248			Utility Operating and Cash
	Less Unfunded	$ (1,066,000)	$ (1,037,000)	$ (1,662,000)	
	TOTAL:	**$ 17,860,148**	**$ 41,225,532**	**$ 29,945,700**	

CITY OF STUART, FLORIDA
AGENDA ITEM REQUEST
City Commission

Meeting Date: 9/9/2026 **Prepared by:** Susej Meleqi

Title of Item:
GENERAL WAGE INCREASE (RC):

RESOLUTION No. 63-2026; A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA APPROVING COST OF LIVING INCREASES AND MERIT RAISES FOR THE CITY'S NON-BARGAINING UNIT EMPLOYEES FOR FISCAL YEAR 2026-2027; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

Summary Explanation/Background Information on Agenda Request:
Per Resolution No. 22-2026, the City Commission set forth a policy of having a separate vote from the adoption of the annual budget via resolution on the cost-of-living increases and merit raises for the City's non-bargaining unit employees.

Funding Source:
N/A

Recommended Action:
Approve Resolution No. 63-2026

ATTACHMENTS:
1. R63-2026- FY 26-27 COLA and Merit Raises to City Employees

BEFORE THE CITY COMMISSION
CITY OF STUART, FLORIDA

RESOLUTION NUMBER 63-2026

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA APPROVING COST OF LIVING INCREASES AND MERIT RAISES FOR THE CITY'S NON-BARGAINING UNIT EMPLOYEES FOR FISCAL YEAR 2026-2027; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

* * * * *

WHEREAS, pursuant to Section 6.02 of the City of Stuart Code of Ordinances and Florida Statutes §200.065, the City Commission is required to adopt an annual budget for the City before October 1 of each year; and

WHEREAS, the cost-of-living increases and merit raises for the City's non-bargaining unit employees have regularly been approved in the past within the annual budget adoption; and

WHEREAS, on March 23, 2026, via Resolution No. 22-2026, the City Commission set forth a policy of having a separate vote from the adoption of the annual budget via resolution on the cost-of-living increases and merit raises for the City's non-bargaining unit employees.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA THAT:

SECTION 1: The above references recitals are incorporated as if fully set forth herein.

SECTION 2: The cost-of-living increases and/or merit raises of the non-bargaining unit employees of the City for Fiscal Year 2026-2027 shall be as follows: 3% cost of living increase.

SECTION 3: This Resolution shall be effective immediately upon adoption.

Commissioner __________ offered the foregoing resolution and moved its adoption. The motion was seconded by Commissioner ________ and upon being put to a roll call vote, the vote was as follows:

	YES	NO	ABSENT	ABSTAIN
EULA CLARKE, MAYOR				
LAURA GIOBBI, COMMISSIONER				
SEAN REED, COMMISSIONER				
MERRITT MATHESON, COMMISSIONER				
CAMPBELL RICH, BOARD MEMBER				

ADOPTED this ____ day of __________,________.

ATTEST:

_____________________________ _____________________________

MARY R. KINDEL, MMC
CITY CLERK

EULA R. CLARKE
MAYOR

APPROVED AS TO FORM
AND CORRECTNESS:

____

LEE J. BAGGETT, ESQ
CITY ATTORNEY

CITY OF STUART, FLORIDA
AGENDA ITEM REQUEST
City Commission

Meeting Date: 9/9/2026 **Prepared by:** Mary Kindel

Title of Item:
FY2027 TENTATIVE BUDGET (RC):

RESOLUTION No. 66-2026; A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA ADOPTING THE TENTATIVE BUDGETS OF THE CITY OF STUART, FLORIDA, FOR FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

Summary Explanation/Background Information on Agenda Request:

Funding Source:

Recommended Action:
Approve Resolution No. 66-2026

ATTACHMENTS:
1. R66-2026_Adopt_Tentative_Budget_for_FY_2027 - Updated
2. Tentative Budget Book - 9_4_26

BEFORE THE CITY COMMISSION
CITY OF STUART, FLORIDA

RESOLUTION NUMBER 66-2025

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA ADOPTING THE TENTATIVE BUDGETS OF THE CITY OF STUART, FLORIDA, FOR FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

* * * * *

WHEREAS, it is necessary and proper, and in some instances required by Florida law, to establish the budgetary spending plans (annual budgets) for the various funds of the City of Stuart for the fiscal year beginning October 1, 2026, and ending September 30, 2027, in order to properly reflect anticipated revenues and required appropriations.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA that:

<u>SECTION 1:</u> The City of Stuart, Florida hereby adopts the tentative budget, attached hereto, for the fiscal year beginning October 1, 2026 and ending September 30, 2027, as follows:

(a) There is hereby appropriated from the <u>GENERAL FUND</u> of the City of Stuart for the above described fiscal year, the total sum of Fifty Million, Nine Hundred and Ninety Eight Thousand, Four Hundred and Twenty Two ($50,998,422) Dollars to provide for the annual budget of the General Fund.

(b) There is hereby appropriated from the <u>LANDFILL PROPERTY FUND</u> of the City of Stuart for the above described fiscal year the total sum of Forty-Two Thousand and Thirty ($42,230) Dollars to provide for the annual budget of the Landfill Closure Trust Fund.

(c) There is hereby appropriated from the <u>COMMUNITY REDEVELOPMENT AGENCY FUND</u> of the City of Stuart for the above described fiscal year the total sum of Sixteen Million, Ninety Eight Thousand Six Hundred and Sixty Seven ($16,098,667) Dollars to provide for the annual budget of the Community Redevelopment Agency Fund.

(d) There is hereby appropriated from the LEASED PROPERTY FUND of the City of Stuart for the above described fiscal year the total sum of Two Million Five Hundred and Twenty Six ($2,000,526) Dollars to provide for the annual budget of
The Property Management Fund.

(e) There is hereby appropriated from the POLICE SPECIAL REVENUES FUND of the City of Stuart for the above described fiscal year the total sum of Fifty One Thousand ($51,000) Dollars to provide for the annual budget of the Police Special Revenues Fund.

(f) There is hereby appropriated from the WATER AND SEWER FUND of the City of Stuart for the above described fiscal year the total sum of Twenty-Six Million, Four Hundred and Forty Nine Thousand, Seven Hundred and Forty ($26,449,740) Dollars to provide for the annual budget of the Water and Sewer Fund.

(g) There is hereby appropriated from the SANITATION FUND of the City of Stuart for the above described fiscal year the total sum of Seven Million, Seven Hundred and Thirty Five Six Hundred and Forty Three ($7,735,643) Dollars to provide for the annual budget of the Sanitation Fund.

(h) There is hereby appropriated from the STORMWATER FUND of the City of Stuart for the above described fiscal year the total sum of One Million, Five Hundred and Thirty Nine Thousand ($1,539,000) Dollars to provide for the annual budget of the Stormwater Fund.

SECTION 2: This Resolution shall be effective immediately upon adoption.

Commissioner ____________ offered the foregoing resolution and moved its adoption. The motion was seconded by Commissioner ____________ and upon being put to a roll call vote, the vote was as follows:

	YES	NO	ABSENT	ABSTAIN
EULA R. CLARKE, MAYOR				
LAURA GIOBBI, COMMISSIONER				
MERRITT MATHESON, COMMISSIONER				
SEAN REED, COMMISSIONER				
CAMPBELL RICH, COMMISSIONER				

ADOPTED this ___ day of _________, 2026.

ATTEST:

____
MARY R. KINDEL, MMC
CITY CLERK

____
EULA R. CLARKE
MAYOR

APPROVED AS TO FORM
AND CORRECTNESS:

____
LEE J. BAGGETT, ESQ.
CITY ATTORNEY

FY2027 Tentative Budget

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Introduction

About the Budget

The City of Stuart's annual budget provides a framework for the overall fiscal management of the City. The budget presentation is intended to be a policy document, a financial plan, an operations guide, and a communications device.

Policy Document
The budget serves to inform the reader about the City of Stuart and the policies which guide prioritization for the spending of resources. The City Manager's budget message provides a condensed analysis of the budget, highlighting the central issues in developing the budget as well as establishing the theme for the fiscal year. The budget includes the organization-wide financial and programmatic policies and goals that address long-term financial issues, as well as short-term operational policies that direct the development of the annual budget. The budget provides information about the services the City will provide for the fiscal year.

Financial Plan
The budget demonstrates the financial plan of the City, detailing the costs associated with providing municipal services and how the services will be funded. The budget summaries provide the reader with an at-a-glance view of all appropriated funds' revenue sources and expenditures/expenses by fund, function, and category. The budget explains the underlying assumptions for revenue estimates and analyzes significant revenue trends. In addition, projected beginning and ending fund balances are shown for the fiscal year, demonstrating the anticipated changes in fund balances from one year to the next to assist in future planning. A three-year capital improvement program is included, which assists management in allocating appropriate future resources for capital needs in addition to being able to consider the operating impact of capital outlay.

Operations Guide
The budget provides detailed information on how the City and departments are organized. Within the departmental sections, the reader is provided information about the activities, services and functions that are carried out by each department in support of the overall City Commission goals and objectives.

Communications Device
The budget provides the reader with summary information to assist with understanding revenue sources and planned fiscal spending that support the established goals and objectives. Included in the budget document is a table of contents and a glossary to enable the reader to locate information and to understand the terminology used throughout the document. Charts, graphs, and tables are strategically used to provide a visual demonstration of the narrative presented. The City Manager's budget message provided at the beginning of the budget document provides the reader with a condensed analysis of the financial plans for fiscal year.

The following describes each of the major sections of the budget.

<u>Budget Overview</u>
The overview contains the budget message, Vision and Mission statements, history, a map, and the City at a Glance which lists general demographic facts and figures for the City of Stuart. In addition, the budget overview describes the budget process, budget calendar, and fund structure.

<u>Financial Overview</u>
The financial overview presents summary information of the Budget. This section describes sources of funds or revenue use of funds or expenditures; forecasts of future impacts to the budget; assumptions made for the forecasts; and presents changes in fund balances. It also contains a narrative, comparative tables, charts and graphs to make the information more understandable and comprehensive.

<u>Department Summaries</u>
This section provides a description of the department, the total authorized full-time positions, the department budget by expense category and selected performance measures.

<u>Debt Overview</u>
This section provides information about the City's current debt obligations, potential future debt obligations, and unfunded liabilities. Included within the schedules are the City's outstanding debt and current and future debt service payments.

<u>Fiscal Policies</u>
This section contains the fiscal policies of the City which must be considered when developing the annual operating budget and capital improvement program.

<u>Department Detail</u>
This section of the budget provides a line-item revenue and expenditure detail.

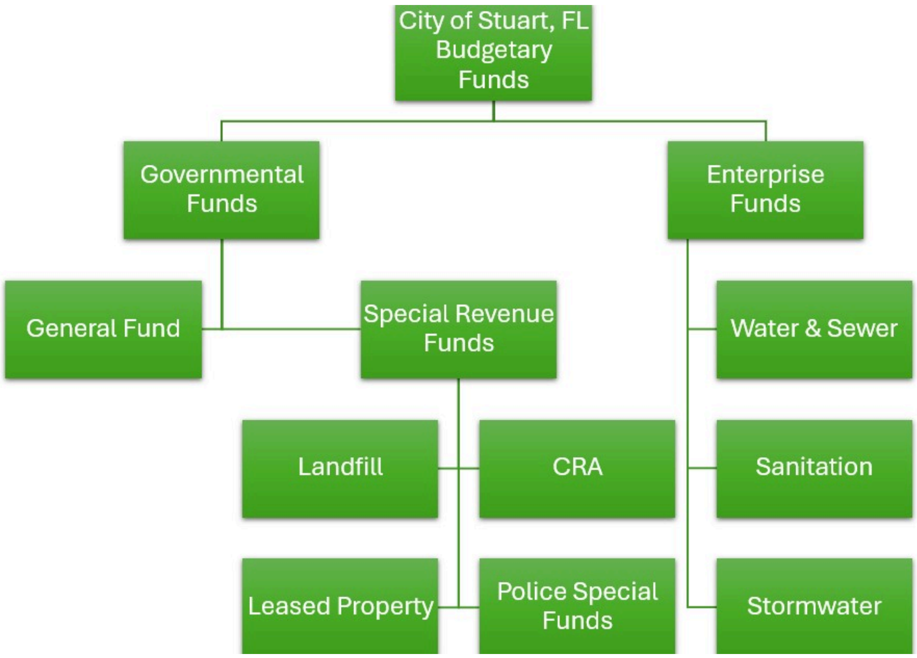
Capital Outlay
The capital outlay section lists the specific capital equipment items that are funded in the capital outlay accounts in the expenditure detail section of each department. Capital outlay expenditures should eventually be classified as capital assets in the City's Annual Comprehensive Financial Report (ACFR). Capital Assets are defined by the City as assets having an estimated useful life more than one year, and an initial, individual cost in excess of $5,000.

Capital Improvement Program
The Capital Improvement Program contains a summarized version of the Three-Year Capital Improvement Program (CIP). The capital projects for year one (1) of the CIP are adopted as a part of the budget.

Supplemental Information
The Supplemental Information portion contains budget ordinances and a glossary of frequently used terms used throughout the budget document.

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 of Stuart adopts budgets for the following funds.

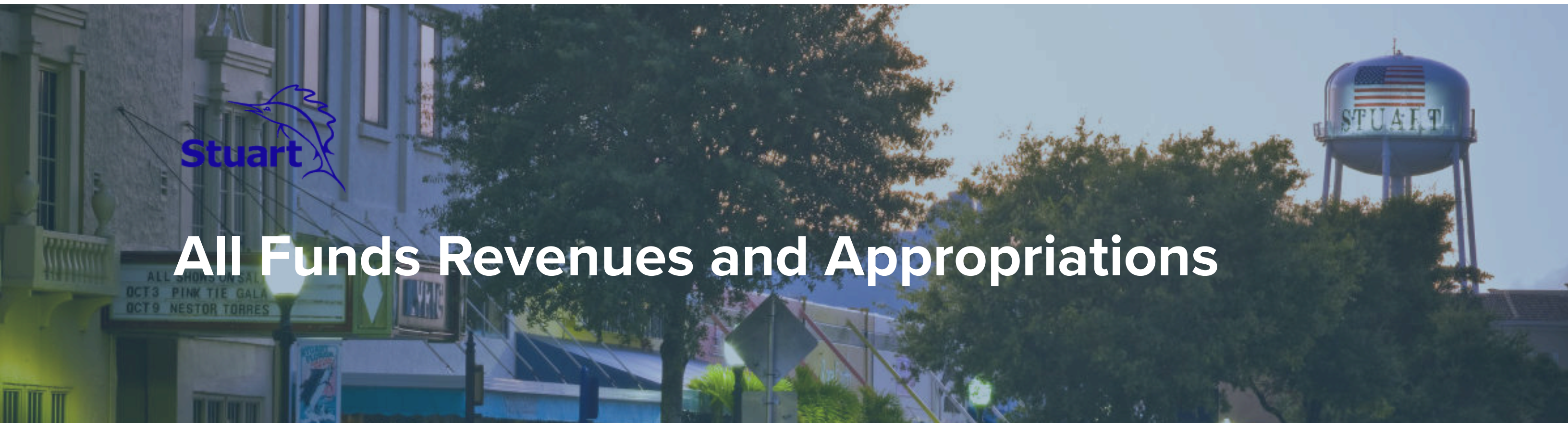
General Fund
Accounts for all financial resources not accounted for in other funds (e.g. Human Resources, Finance, Police, Fire, Community Services, and Public Works). The General Fund includes accounting for two account groups.

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

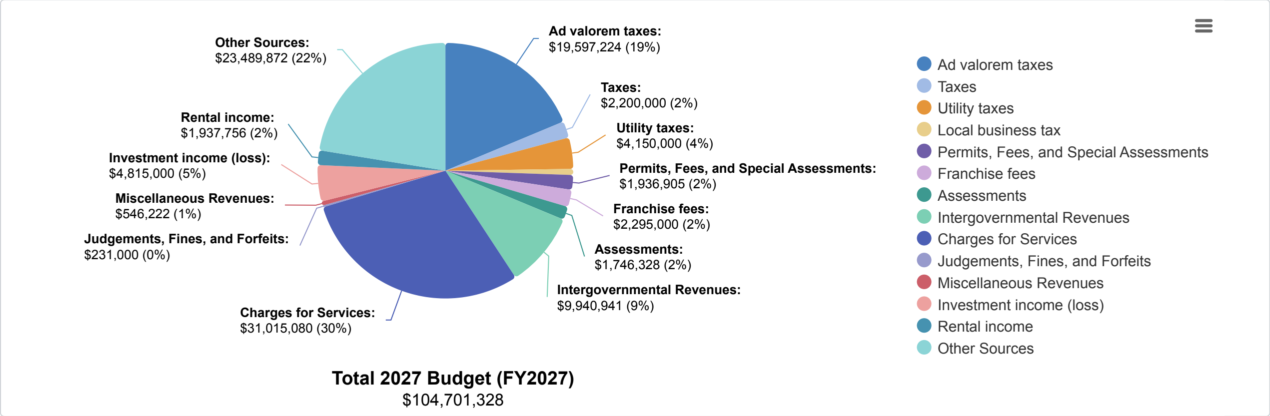
- Landfill Property Maintenance
- Community Redevelopment Agency
- Leased Property Management Fund
- Police Special Funds

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



All Funds Revenues and Appropriations



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All Fund Revenues by Category

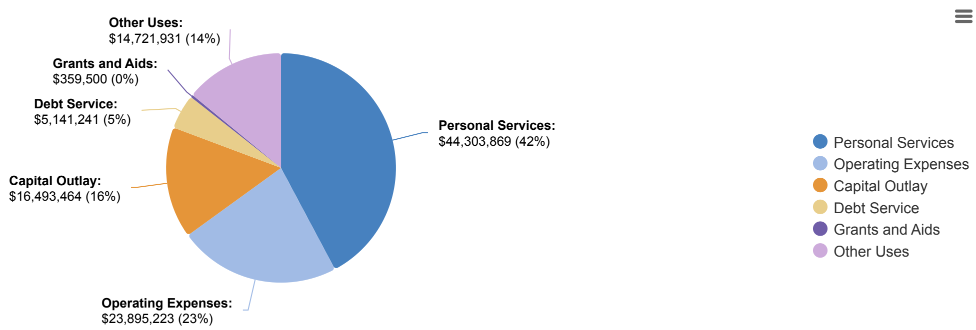
	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Revenues					
Ad valorem taxes	$17,539,793	$18,412,411	$19,597,224	$1,184,813	6%
Taxes	$2,480,021	$1,956,398	$2,200,000	$243,602	12%
Utility taxes	$3,406,002	$3,689,770	$4,150,000	$460,230	12%
Local business tax	$700,000	$800,000	$800,000	$0	0%
Permits, Fees, and Special Assessments	$1,887,767	$2,233,375	$1,936,905	-$296,470	-13%
Franchise fees	$1,944,850	$2,098,000	$2,295,000	$197,000	9%
Impact fees	–	–	$213,900	$213,900	–
Assessments	$1,745,628	$1,746,328	$1,746,328	$0	0%
Intergovernmental Revenues	$9,782,809	$8,671,535	$9,940,941	$1,269,406	15%
Charges for Services	$27,764,433	$29,810,702	$31,015,080	$1,204,378	4%
Judgements, Fines, and Forfeits	$164,000	$196,000	$231,000	$35,000	18%
Miscellaneous Revenues	$713,098	$522,098	$546,222	$24,124	5%
Investment income (loss)	$6,135,672	$4,325,000	$4,815,000	$490,000	11%
Rental income	$1,455,634	$1,461,800	$1,937,756	$475,956	33%
Other Sources	$34,592,689	$26,901,281	$23,489,872	-$3,411,409	-13%
REVENUES TOTAL	**$110,312,396**	**$102,824,698**	**$104,915,228**	**$2,090,530**	**2%**

All Fund Revenues by Object

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Revenues					
Ad valorem taxes					
Ad Valorem Taxes - Current	$17,044,556	$17,913,421	$19,097,224	$1,183,803	7%
Ad Valorem Taxes - Delinquent	$10,000	$10,000	$10,000	$0	0%
Voted Debt Millage	$475,237	$478,990	$479,000	$10	0%
Voted Debt Millage Delinquent	$10,000	$10,000	$11,000	$1,000	10%
AD VALOREM TAXES TOTAL	**$17,539,793**	**$18,412,411**	**$19,597,224**	**$1,184,813**	**6%**
Taxes					
State Communication Tax	$1,331,820	$1,392,335	$1,500,000	$107,665	8%
Local Option Fuel Taxes	$1,148,201	$564,063	$700,000	$135,937	24%
TAXES TOTAL	**$2,480,021**	**$1,956,398**	**$2,200,000**	**$243,602**	**12%**
Utility taxes					
Utility Tax - Electric	$2,510,432	$2,723,000	$3,100,000	$377,000	14%
Utility Tax - Water	$813,770	$813,770	$850,000	$36,230	4%
Utility Tax - Natural Gas	$19,800	$23,000	$40,000	$17,000	74%
Utility Tax - Propane	$62,000	$130,000	$160,000	$30,000	23%
UTILITY TAXES TOTAL	**$3,406,002**	**$3,689,770**	**$4,150,000**	**$460,230**	**12%**
Local business tax					
Local Business Tax	$700,000	$800,000	$800,000	$0	0%
LOCAL BUSINESS TAX TOTAL	**$700,000**	**$800,000**	**$800,000**	**$0**	**0%**
Permits, Fees, and Special Assessments					
Building Permits Fees	$1,421,410	$1,604,836	$1,200,000	-$404,836	-25%
Permit Inspections/Review Fees - move to 32910	–	$350,000	$350,000	$0	0%
Miscellaneous Development Fees	$10,000	$11,000	$71,000	$60,000	545%
Zoning Fees	$60,000	$75,000	$75,000	$0	0%
Other Permits and Assessments	$79,956	$81,839	$92,205	$10,366	13%
Inspection Fees	$300,200	$5,000	$18,000	$13,000	260%
Stormwater Fee - Non-Utility	$500	–	–	$0	–
Other Permits and Assessments	$10,000	$100,000	$125,000	$25,000	25%
Grease Trap Fees	$700	$700	$700	$0	0%
Parking Permits	$1	–	–	$0	–
Alarm User Permit/Registration	$5,000	$5,000	$5,000	$0	0%
PERMITS, FEES, AND SPECIAL ASSESSMENTS TOTAL	**$1,887,767**	**$2,233,375**	**$1,936,905**	**-$296,470**	**-13%**
Franchise fees					
Franchise Fees - Electric	$1,883,450	$2,000,000	$2,200,000	$200,000	10%
Franchise Fees - Natural Gas	$58,400	$95,000	$90,000	-$5,000	-5%
Franchise Fees - Solid Waste	$3,000	$3,000	$5,000	$2,000	67%
FRANCHISE FEES TOTAL	**$1,944,850**	**$2,098,000**	**$2,295,000**	**$197,000**	**9%**
Impact fees	–	–	$213,900	$213,900	–
Assessments					
Assessment - Public Services	$1,745,328	$1,745,328	$1,745,328	$0	0%
Assessment - Services Delinq	$300	$1,000	$1,000	$0	0%
ASSESSMENTS TOTAL	**$1,745,628**	**$1,746,328**	**$1,746,328**	**$0**	**0%**
Intergovernmental Revenues					
Federal Grant - General	$1,271,000	$0	–	$0	–
Federal Grant - Economic	$715,896	–	–	$0	–

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Sate Grant - Public Safety	$115,000	$115,000	$112,500	-$2,500	-2%
State Grant - Other	$30,000	$300,000	$0	-$300,000	-100%
Municipal Revenue Sharing	$954,153	$1,065,611	$1,065,611	$0	0%
Mobile Home License Tax	$11,000	$11,000	$11,000	$0	0%
Alcoholic Beverage License Tax	$60,228	$60,228	$70,000	$9,772	16%
1/2 Cent Sales Tax	$2,768,133	$2,806,553	$2,900,000	$93,447	3%
Firefighter Supplemental Comp	$12,000	$12,000	$18,500	$6,500	54%
Fuel Tax Refunds and Credits	$10,000	$25,000	$35,000	$10,000	40%
State PILOT	$20,000	$20,000	$20,000	$0	0%
Local Grant - Public Safety	$48,404	$57,585	$0	-$57,585	-100%
911 Shared Revenues	$185,000	$185,000	$185,000	$0	0%
County Shared Business Tax	$15,000	$12,000	$26,000	$14,000	117%
Other Local Revenues	$3,555,195	$4,001,558	$5,497,330	$1,495,772	37%
Local PILOT	$11,800	$0	–	$0	–
INTERGOVERNMENTAL REVENUES TOTAL	**$9,782,809**	**$8,671,535**	**$9,940,941**	**$1,269,406**	**15%**
Charges for Services					
Recording Fees	$1,000	$1,000	$1,000	$0	0%
Law Enforcement Services	$509,339	$295,061	$316,000	$20,939	7%
Sewall's Point Protection Fees	$763,061	$785,953	$809,532	$23,579	3%
Protective Inspection Fees	$82,000	$100,000	$100,000	$0	0%
Ambulance Fees	$1,250,000	$2,200,000	$2,200,000	$0	0%
Other Public Safety Fees	$10,000	$30,000	$50,000	$20,000	67%
Police Off-Duty Detail Charges	$150,000	$150,000	$200,000	$50,000	33%
Water Utility Fees	$8,585,273	$9,057,464	$9,555,625	$498,161	6%
Water Fees Delinquent	$17,000	$17,000	$17,000	$0	0%
Garbage/Solid Waste Fees	$6,956,955	$7,304,802	$7,670,043	$365,241	5%
Garbage Fees Delinquent	$13,000	$23,500	$13,000	-$10,500	-45%
Trash Collection Fees	$11,500	$21,500	$11,500	-$10,000	-47%
Sewer/Wastewater Fees	$7,220,305	$7,617,422	$8,036,380	$418,958	6%
Sewer Fees Delinquent	$15,000	$15,000	$15,000	$0	0%
Reclaimed Water Charges	$40,000	$20,000	$0	-$20,000	-100%
Sewer Expansion Payment Plans	$400,000	$400,000	$250,000	-$150,000	-37%
Stormwater Utility Fees	$1,500,000	$1,500,000	$1,500,000	$0	0%
Stormwater Fees Delinquent	$4,000	$4,000	$4,000	$0	0%
Cemetery Service Charge	$4,000	$1,000	$2,000	$1,000	100%
Service Charge - Other Utility	–	$80,000	$80,000	$0	0%
Utility Service Charges	$91,000	$46,000	$11,000	-$35,000	-76%
Recreation Fees - Non-Taxable	$25,000	$25,000	$35,000	$10,000	40%
Facility Fees - Non-Taxable	$30,000	$30,000	$30,000	$0	0%
Facility Fees - Taxable	$50,000	$50,000	$66,000	$16,000	32%
Special Event Fees	$36,000	$36,000	$42,000	$6,000	17%
CHARGES FOR SERVICES TOTAL	**$27,764,433**	**$29,810,702**	**$31,015,080**	**$1,204,378**	**4%**
Judgements, Fines, and Forfeits					
Fines County Criminal	$45,000	$52,000	$65,000	$13,000	25%
Court Recovered Costs	$8,000	$2,000	$4,000	$2,000	100%
Fines - Local Ordinances	$35,000	$50,000	$62,000	$12,000	24%
False Alarm Fees	–	$12,000	$20,000	$8,000	67%
False Alarms - Police	$25,000	$0	–	$0	–
False Alarms - Fire	$1,000	$0	–	$0	–
Code Enforcement Fines	$50,000	$80,000	$80,000	$0	0%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
JUDGEMENTS, FINES, AND FORFEITS TOTAL	**$164,000**	**$196,000**	**$231,000**	**$35,000**	**18%**
Miscellaneous Revenues					
Disposition of Assets	$65,000	$10,000	$25,000	$15,000	150%
Sales of Surplus and Scrap	$62,000	$75,000	$6,000	-$69,000	-92%
Contributions from Private	$5,000	$8,000	$8,000	$0	0%
Miscellaneous Revenue	$469,398	$317,398	$389,100	$71,702	23%
Miscellaneous - Allowances	$10,000	$10,000	$10,000	$0	0%
Other Miscellaneous Revenues	$1,700	$1,700	$8,122	$6,422	378%
Insurance Refunds	$100,000	$100,000	$100,000	$0	0%
MISCELLANEOUS REVENUES TOTAL	**$713,098**	**$522,098**	**$546,222**	**$24,124**	**5%**
Investment income (loss)					
Interest	$4,480,000	$3,840,000	$4,330,000	$490,000	13%
Proprietary Interest	$1,655,672	$485,000	$485,000	$0	0%
INVESTMENT INCOME (LOSS) TOTAL	**$6,135,672**	**$4,325,000**	**$4,815,000**	**$490,000**	**11%**
Rental income					
Rentals - Taxable	$947,664	$1,005,717	$6,000	-$999,717	-99%
Rentals - Taxable CHC	$388,874	$316,463	$0	-$316,463	-100%
Rentals - Non-Taxable	$75,665	$96,189	$1,281,832	$1,185,643	1,233%
Rentals - Non-Taxable CHC	$43,031	$43,031	$649,524	$606,493	1,409%
Other Rents & Royalties	$400	$400	$400	$0	0%
RENTAL INCOME TOTAL	**$1,455,634**	**$1,461,800**	**$1,937,756**	**$475,956**	**33%**
Other Sources					
Other Sources	$23,744,909	$15,991,608	$10,307,561	-$5,684,047	-36%
Interfund Transfers In	$10,443,563	$6,359,000	$7,883,311	$1,524,311	24%
Proprietary Federal Grant	–	$390,500	$0	-$390,500	-100%
Proprietary State Grant	$150,000	$0	–	$0	–
Proprietary Other Grants	$254,217	$0	–	$0	–
Proprietary Other Non-Operating	–	$4,160,173	$5,299,000	$1,138,827	27%
OTHER SOURCES TOTAL	**$34,592,689**	**$26,901,281**	**$23,489,872**	**-$3,411,409**	**-13%**
REVENUES TOTAL	**$110,312,396**	**$102,824,698**	**$104,915,228**	**$2,090,530**	**2%**



Total 2027 Budget (FY2027)
$104,915,228

Data Updated: Sep 04, 2026, 9:02 PM

All Fund Appropriations by Category

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services	$37,888,531	$40,301,199	$44,303,869	$4,002,670	10%
Operating Expenses	$22,555,349	$23,302,545	$23,895,223	$592,678	3%
Capital Outlay	$27,421,599	$25,263,342	$16,493,464	-$8,769,878	-35%
Debt Service	$5,420,142	$4,896,732	$5,141,241	$244,509	5%
Grants and Aids	$365,150	$336,000	$359,500	$23,500	7%
Other Uses	$16,661,625	$8,724,880	$14,721,931	$5,997,051	69%
APPROPRIATIONS TOTAL	**$110,312,396**	**$102,824,698**	**$104,915,228**	**$2,090,530**	**2%**

All Fund Appropriations by Object

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$23,108,790	$24,042,272	$26,052,207	$2,009,935	8%
Other Salaries and Wages	$591,850	$679,231	$698,293	$19,062	3%
Overtime	$793,800	$996,400	$860,600	-$135,800	-14%
Special Pay	$288,737	$636,256	$638,295	$2,039	0%
Compensated Annual Leave	–	–	$250,000	$250,000	–
Detail Pay	$200,000	$100,000	$100,000	$0	0%
FICA Taxes	$1,827,321	$1,968,201	$2,117,075	$148,874	8%
Retirement Contributions	$5,716,570	$6,272,275	$7,301,791	$1,029,516	16%
Life and Health Insurances	$4,753,882	$5,022,104	$5,698,960	$676,856	13%
Workers' Compensation	$607,581	$584,460	$586,648	$2,188	0%
PERSONAL SERVICES TOTAL	**$37,888,531**	**$40,301,199**	**$44,303,869**	**$4,002,670**	**10%**
Operating Expenses					
Professional Services	$1,270,464	$1,504,905	$1,990,819	$485,914	32%
Accounting and Auditing	$75,000	$75,000	$85,000	$10,000	13%
Other Services	$3,005,761	$3,611,370	$3,258,576	-$352,794	-10%
Investigations	$34,900	$53,860	$46,460	-$7,400	-14%
Pension Benefits	$30,656	$30,656	$30,656	$0	0%
Travel and Per Diem	$181,419	$184,188	$144,665	-$39,523	-21%
Communication Services	$228,139	$223,382	$225,616	$2,234	1%
Freight & Postage Services	$71,618	$77,245	$78,934	$1,689	2%
Utility Services	$4,176,825	$4,014,173	$4,278,891	$264,718	7%
Rentals and Leases	$330,710	$358,395	$601,988	$243,593	68%
Insurance - General Liability	$1,208,529	$1,147,252	$1,104,235	-$43,017	-4%
Repair & Maintenance	$4,941,015	$4,585,478	$4,743,792	$158,314	3%
Printing and Binding	$45,830	$64,665	$51,059	-$13,606	-21%
Promotional Activities	$228,783	$262,118	$299,042	$36,924	14%
Other Current Charges	$1,942,169	$1,927,219	$2,219,538	$292,319	15%
Fleet Vehicle Leases	$1,010,817	$1,349,617	$1,209,423	-$140,194	-10%
Office Supplies	$59,620	$65,756	$70,086	$4,330	7%
Operating Supplies	$3,427,431	$3,451,813	$3,450,231	-$1,582	0%
Road Materials and Supplies	–	$34,200	$34,000	-$200	-1%
Books and Memberships	$148,045	$132,249	$192,591	$60,342	46%

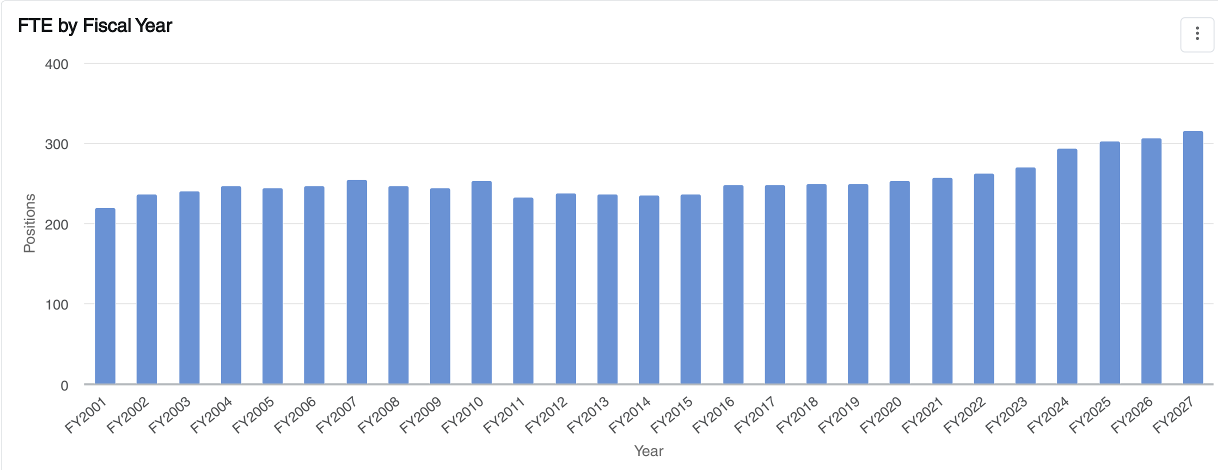
	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Training	$137,618	$149,004	$179,621	$30,617	21%
Indirect Costs	$0	$0	-$400,000	-$400,000	–
OPERATING EXPENSES TOTAL	**$22,555,349**	**$23,302,545**	**$23,895,223**	**$592,678**	**3%**
Capital Outlay					
Buildings Expense	$2,647,632	$938,000	$1,002,000	$64,000	7%
Infrastructure Expense	$23,253,058	$21,911,350	$13,593,850	-$8,317,500	-38%
Machinery & Equipment Expense	$1,520,909	$2,413,992	$1,897,614	-$516,378	-21%
CAPITAL OUTLAY TOTAL	**$27,421,599**	**$25,263,342**	**$16,493,464**	**-$8,769,878**	**-35%**
Debt Service					
Principal Expense	$4,329,796	$4,056,894	$4,309,622	$252,728	6%
Interest Expense	$952,453	$701,945	$693,726	-$8,219	-1%
Other Debt Service Costs	$23,053	$23,053	$23,053	$0	0%
Amortization	$114,840	$114,840	$114,840	$0	0%
DEBT SERVICE TOTAL	**$5,420,142**	**$4,896,732**	**$5,141,241**	**$244,509**	**5%**
Grants and Aids					
Aids to Other Governments	$70,000	$25,500	$25,500	$0	0%
Aids to Private Organizations	$295,150	$310,500	$334,000	$23,500	8%
GRANTS AND AIDS TOTAL	**$365,150**	**$336,000**	**$359,500**	**$23,500**	**7%**
Other Uses					
Intragovernmental Transfers	$10,371,141	$6,283,550	$7,771,587	$1,488,037	24%
Proprietary - Other Uses	$1,362,062	$829,398	$1,099,436	$270,038	33%
Contingencies	$895,401	$926,218	$1,148,151	$221,933	24%
Other Uses	$4,033,021	$685,714	$4,702,757	$4,017,043	586%
OTHER USES TOTAL	**$16,661,625**	**$8,724,880**	**$14,721,931**	**$5,997,051**	**69%**
APPROPRIATIONS TOTAL	**$110,312,396**	**$102,824,698**	**$104,915,228**	**$2,090,530**	**2%**

Budgeted Positions

Position Inventory

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)



Data Updated: Aug 18, 2026, 1:18 PM

Historical and Demographic Information

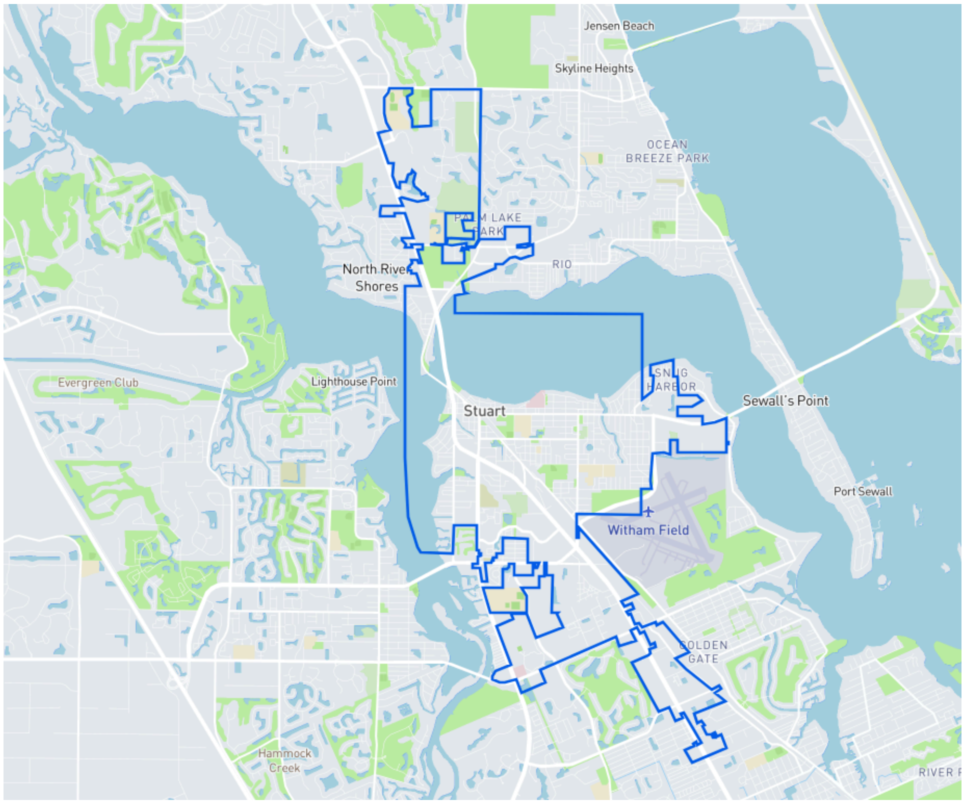
Stuart - A Historical View

Stuart is located on Florida's east coast bordered by the St. Lucie River and the Indian River. The climate is pleasant with mild winters and warm summers. The annual average temperature is 72°. Annual rainfall averages 70.44 inches. Stuart is famous for sailfishing and all other types of sport fishing. You can enjoy ocean fishing, river and bay fishing, and other freshwater fishing. The north and south forks of the St. Lucie River are tropical wonderlands for pleasure boating. Stuart has quaint older neighborhoods in the downtown area. There is a mixture of town homes and condominiums. Stuart's successful revitalization program has created pleasant ambiance with a downtown lined with shops and restaurants.

Stuart was first settled in 1870, incorporated in 1914 and chartered in 1925. Stuart is the County seat of Martin County. Stuart was originally named Potsdam from 1893 to 1896 and was named by Otto Stypman one of the earliest settlers of Stuart (History of Martin County, by Janet Hutchinson). Otto Stypman and his brother, Ernest, came to the area in 1892 and were originally from Potsdam, Germany. The Stypman brothers originally owned what is now downtown Stuart and were large landowners. They accumulated their fortunes in pineapple farming. The name was changed to Stuart after the Florida East Coast (FEC) Railroad was established. It was named after Homer Hine Stuart, Jr., another early settler.

Stuart was incorporated as a town in 1914. Stuart was originally a part of Palm Beach County. In 1925, Stuart was chartered as a city and named the county seat of the newly created Martin County.

City Boundaries



Demographics

Date of Incorporation	1914
Form of Government	Commission/Manager
Land Area	7.1 Square Miles
FY 2026 Population (per Florida Department of Revenue BEBR Estimate)	20,171

Financial Policies

Fiscal Planning and Budgetary Policy

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 three-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 three-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 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 Commission.

Interfund Transfers:

1. 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:

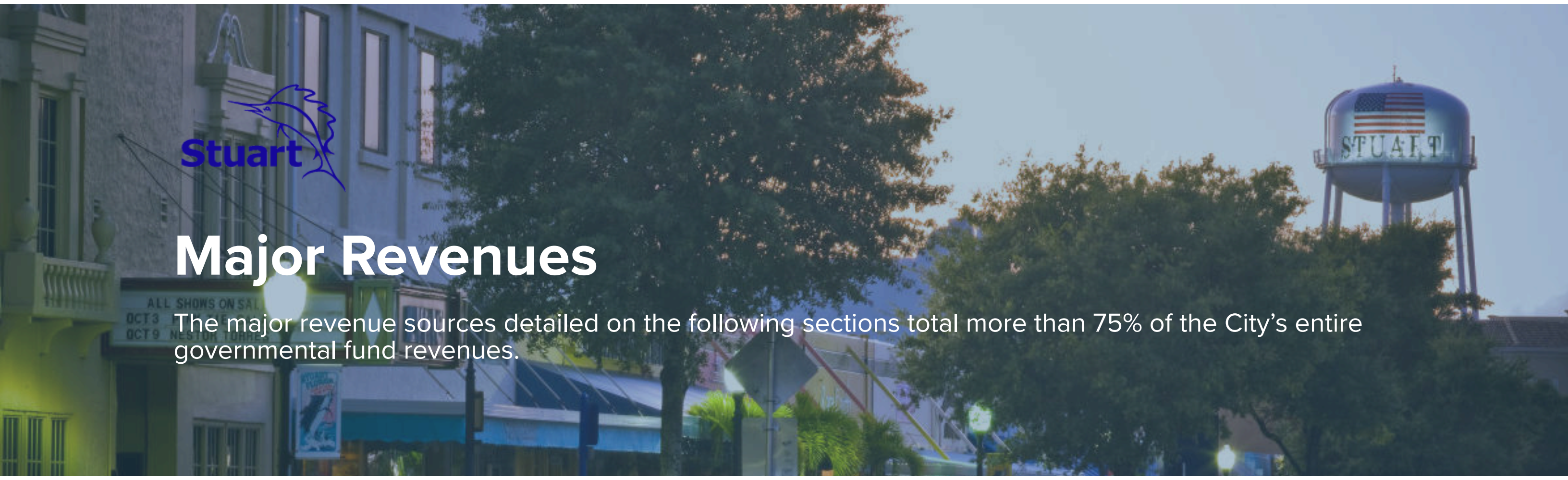
1. General obligation debt shall only be considered within the Capital Improvement Program (CIP). Issuance of general obligation debt shall be preceded by a voter approved referendum. Repayment of all General Fund debt of the City will be clearly shown as expenditures for principal and interest in the 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.

Budget Process

Budget Preparation

- Beginning April 1st of each fiscal year the Financial Services department will analyze the current year budget performance and provide relevant reports to the user departments for them to prepare their budget request based on current year performance. User departments are given access to the budget preparation module in the City's Enterprise Resource Planning (ERP) system as departments enter the request per department, per object account, they include itemization descriptions for each requested item under an object code. The City's ERP system populates personal services related object codes with amounts driven by the City's actual payroll and personnel systems.
- Likewise, Financial Services is preparing revenue estimates based on models and information available as of the month of April and onward to better project budgetary shortfalls or surpluses. State revenues are estimated or frozen until provided by the State's revenue conference committee.
- Department requests are finalized and then departments are locked out of making additional changes. Financial Services reviews these requests for errors miscoding and inclusion of items not requested by the department such as general, property, and casualty liability insurance and similar items. These requests are then submitted to the City Manager for review and comparison against the estimated revenues.
- The City Manager schedules meetings with each Department Director to review their requests and make possible adjustments before formulating and submitting the Manager's recommended budget to the Commission.
- The City Manager and City Commission will schedule several budget workshops and welcome the public to attend and provide feedback for staff when reviewing the request status of and projected appropriations of the proposed budget. These meetings establish capital appropriations for the coming year by prioritizing the requests and available, or highly likely revenue sources.
- The City Commission will then hold their official public meetings per the Florida statutory required Truth In Mileage (TRIM) hearings to allow the public's input on tentative and final mileages and budgets.

Budget Calendar Event	Date
Budget entries and requests by departments	April 15th, 2026
Finance and City Manager reviews	June 1st, 2026
Martin County Property Appraiser certified tax roll	July 2nd, 2026
Budget workshop #1	August 10th, 2026
Budget workshop #2	August 24th, 2026
TRIM required hearing to adopt tentative millage and tentative budget	September 9th, 2026
TRIM required hearing to adopt final millage and final budget	September 14th, 2026



Major Revenues

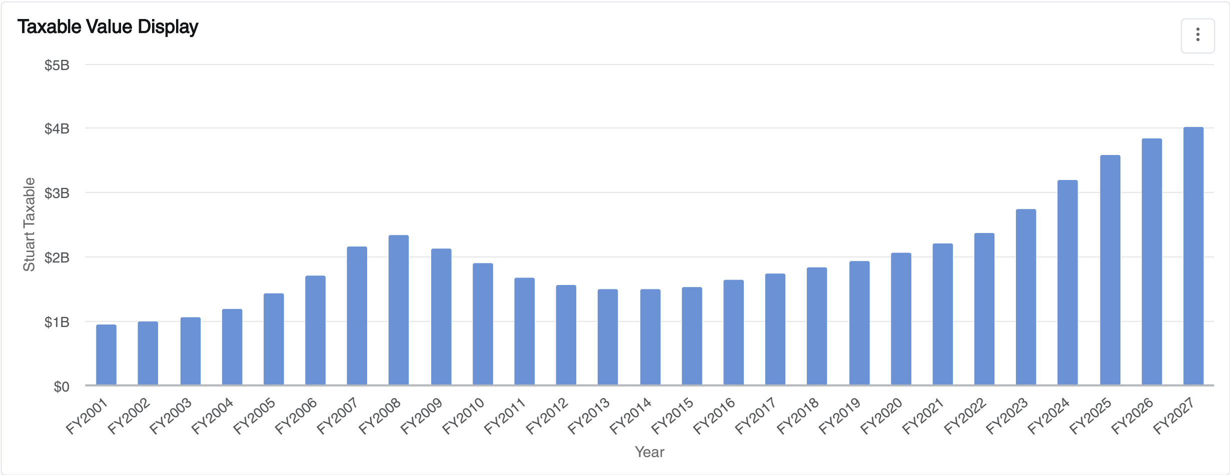
The major revenue sources detailed on the following sections total more than 75% of the City's entire governmental fund revenues.

Property Taxes

Ad Valorem taxes, also known as "property tax", account for almost 35% of the City's total governmental fund revenue received each year. Ad Valorem taxes are levied on the taxable value of real and personal property. The State gives municipalities the authority to levy ad valorem taxes to help distribute the cost of providing government services. The taxable value, which is determined by the County Property Appraiser, is the taxable amount of the assessed value of all property in the City's jurisdiction less homestead and any other applicable exemptions. The County Property Appraiser, each year before July, provides the Certified Taxable Value so the City can forecast ad valorem revenue in preparation for the upcoming fiscal year budget.

The State places a millage limit of 10 mills on the taxing capacity of local municipal governments. The City's Commission determines the millage rate to be applied to the taxable value on an annual basis. The amount of total ad valorem revenue to be received is calculated by applying the taxable value to the millage rate. The City budgets the ad valorem revenue at 95% of the calculated value to factor in the potential for reductions in ad valorem collections caused by valuation adjustments and discounts for early payment. The Martin County Tax Collector collects the tax from property owners and then distributes the revenue to the City throughout the year.

The Certified Taxable Value comes from the Martin County Property Appraiser. The total taxable value of the City was $4.022 billion. This budget reflects a 5.0000 Mills.



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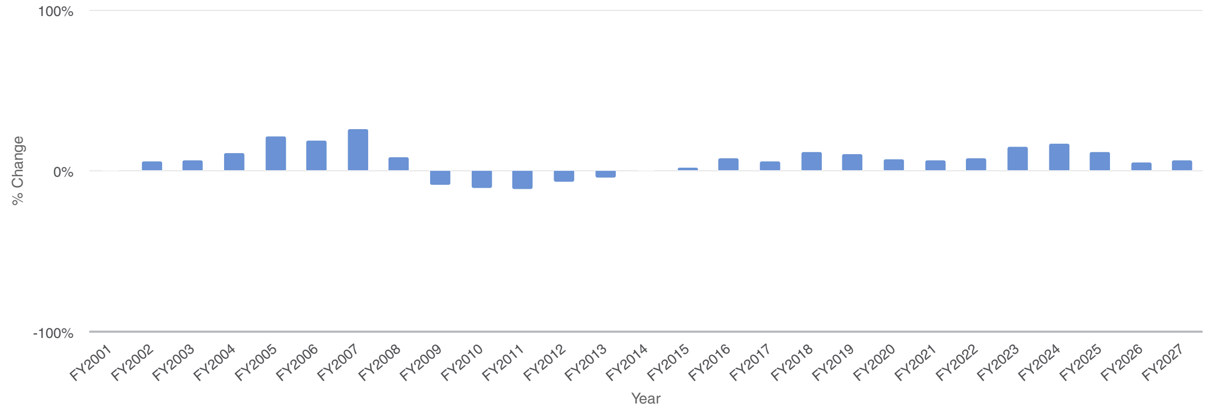
% Change in Taxable Value



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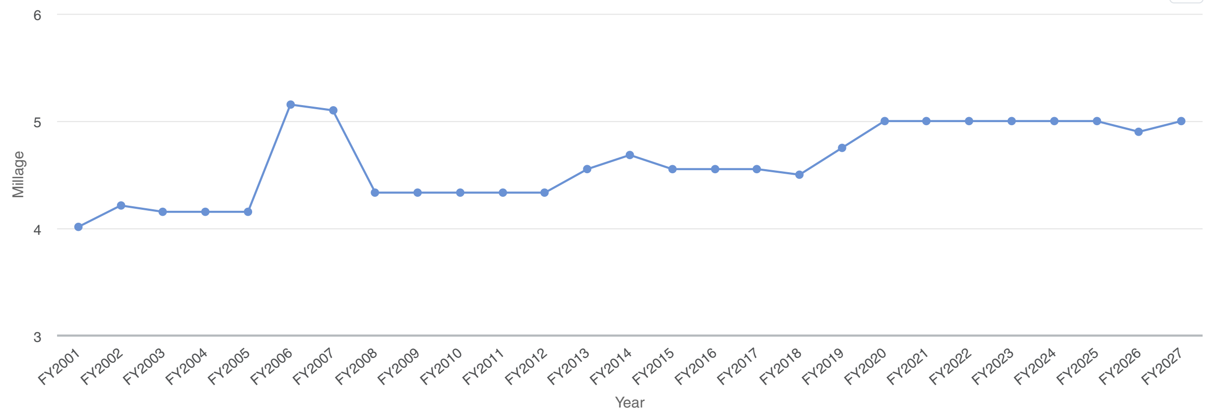
Millage Line Graph



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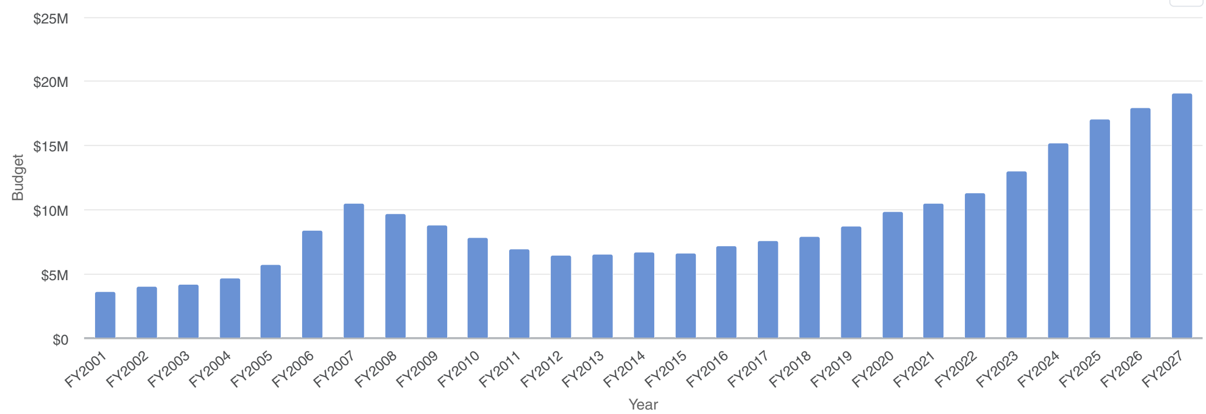
Ad Valorem Display



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This category includes revenues received from the State of Florida, Martin County and the Martin County Children's Services Council. The significant categories of intergovernmental revenue are outlined below.

State Shared Revenue
Sharing of certain state revenues with cities and counties began in Florida at least as early as 1931. Financial rescue of the counties from their overwhelming road debts from the 1920's came principally through sharing of the state's motor fuel tax. Little sharing with cities occurred until the state cigarette tax collections were made available to them in 1949. The Florida Revenue Sharing Act of 1972 was a major attempt by the legislature to ensure an equitable distribution at a minimum level of revenue across counties and municipalities.

The current structure of the revenue sharing program has three revenue sources for municipalities: Cigarette tax, one-cent municipal gas tax and the state alternative fuel decal user's fee. There are several criteria a local government must meet in order to qualify to receive funds. Governments must: Levy ad valorem taxes (excluding debt service and other special millage) that will produce the equivalent of three mills per dollar of assessed valuation or collect an equivalent amount of revenue from an occupational license tax, or a utility tax (or both) in combination with the ad valorem tax. Other requirements include annual audits of financial statements and certification of compliance with TRIM.

Funds for the above referenced revenue sources are collected in a trust and net of administrative cost then are distributed monthly to qualified recipients based on an apportionment formula comprised of three factors: weighted population, sales tax, and relative ability to raise revenue. The State provides estimates each year for budgeting purposes.

Local Government Half-Cent Sales Tax
In 1982, the State authorized the Local Government Half Cent Sales Tax Program. The program includes three distributions of state sales tax revenue collected. The ordinary distribution to eligible county and municipal governments is possible due to the transfer of 8.814 percent of net sales tax proceeds to the Local Government Half-cent Sales Tax Clearing Trust Fund. The emergency and supplemental distributions are possible due to the transfer of .095% of net sales tax proceeds to the Trust Fund. The emergency and supplemental distributions are available to select counties that meet certain fiscal-related eligibility requirements.

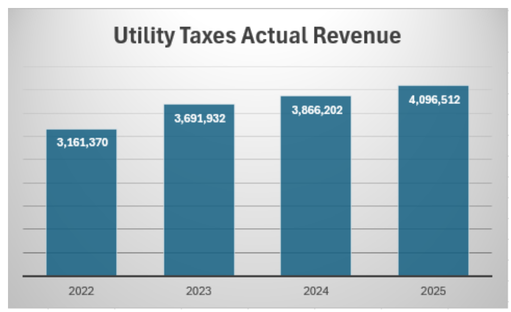
Like the sales tax itself, the proceeds from the sales tax distributed to local governments are subject to cyclical variations based on the level of economic activity within the particular month. In 1987, the State expanded the base upon which the sales tax is levied by including several services formerly exempted. Effective February 1, 1988, the sales tax on goods was increased to 6%.

Utility Taxes

Pursuant to F.S.166.231, the City levies a utility tax, or public service tax on the purchase of electricity, metered or bottled gas and water service. The City levies this tax at the state allowed maximum of 10% for all services.

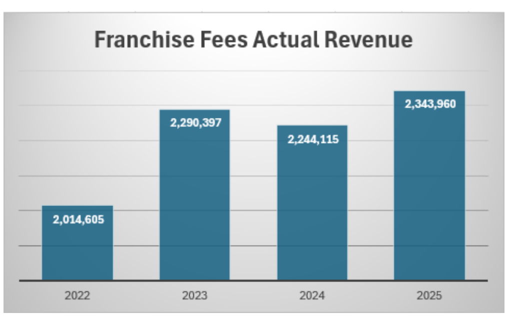
The Florida Legislature adopted the Communications Tax Simplification law that went into effect on October 1, 2001. This legislation combined the Telecommunications utility tax as well as the Telecommunications franchise fee and cable franchise fee into one tax rate on a broad base of services. The City budgets for the Communication Services Tax revenue based on an estimate provided by the State of Florida.

Collections from these taxes vary depending on utility usage. The water and electricity utility tax depend to a great extent on weather conditions. Fluctuations may be experienced from these revenue sources which are beyond the ability of the City to predict or control. The budget for utility tax is based on historical trends. Recent revenue trends have been positive. Electricity, gas and water utility taxes have exceeded budget expectations.



Franchise Fees

Public utilities operating within the City must pay to the City a franchise fee in return for the right to do business within the City and for the right to use public rights-of-way. The budget for franchise fees is based upon historical trends.



Licenses and Permits

This revenue source derives from fees applied directly to specific properties to recover costs associated with building within the City of Stuart. This category includes building permits, inspection fees and plan review fees. Licenses and permits are charged based on a fee schedule. Permits must be issued to any individual or business that performs construction work within the City of Stuart. Permits are issued for building, electrical, plumbing, and mechanical construction. The revenue from building permits fluctuates based upon current economic conditions and major construction projects. The revenue estimated for permits and fees takes into consideration both the anticipated construction for the budgeted year and the amount collected in the prior year.

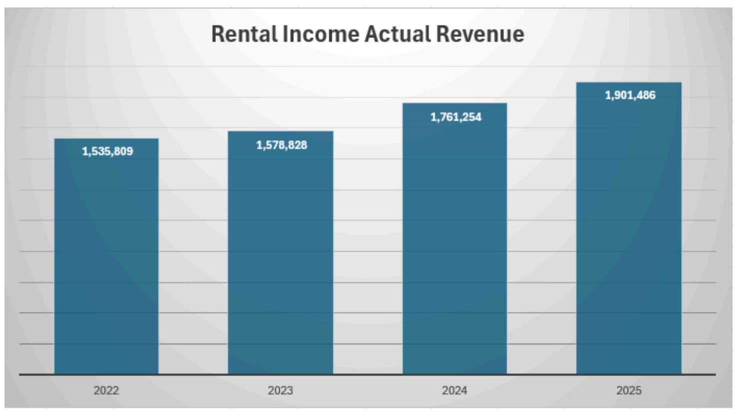
Business Tax Receipts

Any person engaging in or managing any business, occupation or profession, within the limits of the City of Stuart must have a license and pay a Business Tax. All licenses must be secured at the time the business begins operation and are renewed thereafter each October 1. The fee for each license is based on the business in which the entity is engaged. The budget for business tax receipts is based upon historical trends.

Rental Income

The City owns several real properties which are leased or rented for public and private ventures.

Rental Income



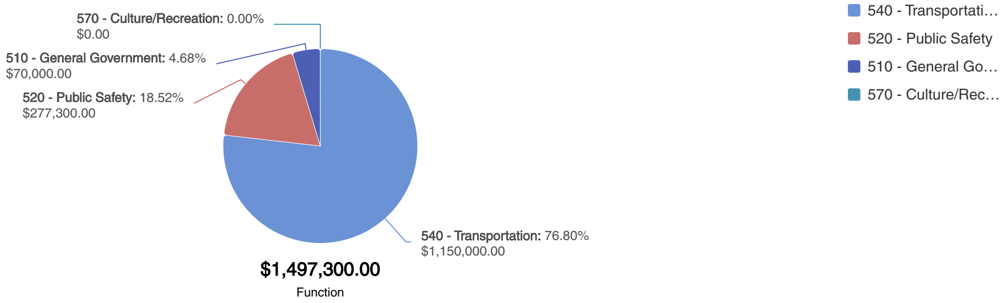
Capital Outlay

General Fund

Capital Outlay Appropriations

The capital outlay section lists the amounts appropriated for capital purchases that are funded in the capital outlay accounts in the expenditure detail section of each department. Capital outlay expenditures should eventually be classified as capital assets in the City's Annual Comprehensive Financial Report (ACFR). Capital Assets are defined by the City as assets having an estimated useful life more than one year, and generally an initial, individual cost in excess of $5,000.

Capital by Function



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Capital by Function

Function	001
Amount	
510 - General Government	$70,000
520 - Public Safety	$277,300
540 - Transportation	$1,150,000
570 - Culture/Recreation	$0
AMOUNT	**$1,497,300**

Balances and Reserves

General Fund

Reserves

The City has established a policy to maintain an unassigned fund balance of at least 60 days of personal and operating costs for the subsequent fiscal year as per the Government Finance Officers Association (GFOA) best practices. The Fiscal Policy mandates the establishment of fund balance reserves for both the General Fund as well as the enterprise funds along with various contingencies and reserves for such future expenditures as capital replacement reserve. The General Fund maintains a reservation of fund balances equal to 60 days of the General Fund's personal services and operating costs of the current adopted budget.

The estimated allocation of the fund balance as of September 30, 2025 is as follows:

Non-spendable		67,727
Restricted		
	Building permits	2,797,947
	Impact fees	5,054,825
	Law enforcement	131,613
	Health insurance	95,939
Assigned		
	Health insurance	1,404,061
	Contractual obligations	4,564,772
	Pavement management	400,000
	Landfill closure	189,710
	Tree replacement	823,120
Unassigned		6,088,259
Total		**$21,617,973**

Fund Equity

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance may be reported in five components – nonspendable, restricted, committed, assigned, and unassigned.

Nonspendable – This component includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. "Not in spendable form" includes items that are not expected to be converted to cash (such as inventories and prepaid amounts) and the long-term amount of advances to other funds.

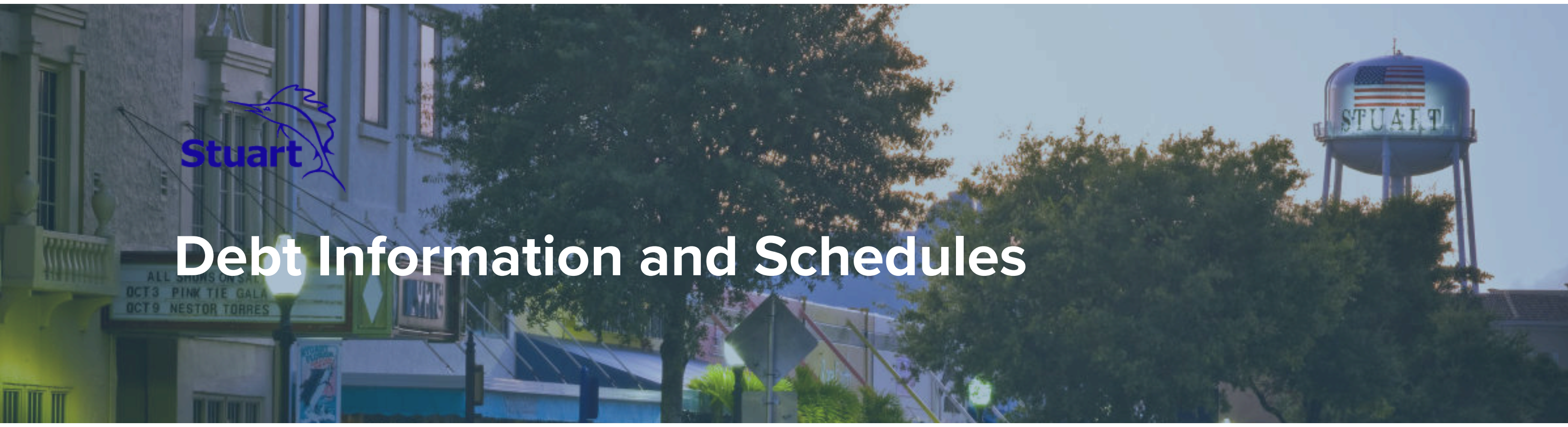
Restricted – This component consist of amounts that are subject to externally enforceable legal restrictions, which are imposed either (a) by third parties, such as creditors (through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the City to asses, levy, charge or otherwise mandate payment of resources (form external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

Committed – This classification includes amounts that can be spent only for specific purposes pursuant to constraints imposed by formal action of the highest level of decision-making authority, the City Commission. Such formal action may be in the form of an ordinance or resolution dependent upon the nature of the matter, may be equally binding and may only be modified or rescinded by a subsequent formal action. The City Commission established a Capital Replacement policy for the Leased Property Fund.

Assigned – This component consists of amounts that are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by (a) City Commission, or (b) pursuant to adopted policy approved by the City Commission, the City Manager or other subordinate high-level body or official possessing the authority to assign amounts to be used for specific purposes. Included in this category is any fund balance carry-forward used to balance the subsequent year's budget.

Unassigned – This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the General Fund. The General Fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the General Fund can only report a negative unassigned fund balance amount.

In determining the classification of total spendable fund balance remaining at the end of the fiscal year, when an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available, it is the City's policy that expenditures will be applied first to restricted fund balance and then to unrestricted fund balance (committed, assigned, and unassigned). When unrestricted fund balance (committed, assigned, or unassigned) is available for use, it is the City's policy to use committed resources first, then assigned, and then unassigned as needed.

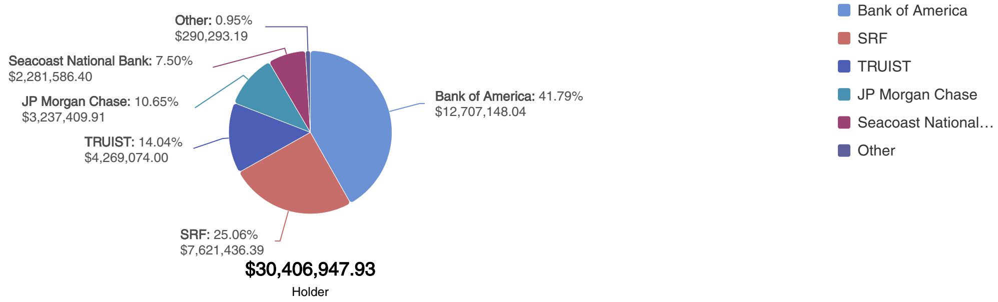


Debt Information and Schedules

The City's Debt Strategy and Current Debt

The City developed a long-range plan to utilize bonds and pay-as-you go for a comprehensive capital improvement plan. This combined strategy allows for continued investment in infrastructure and other capital assets. An advantage of combining borrowed funds with current funding is the ability to structure debt repayment schedules to avoid dramatic tax or rate increases otherwise needed to provide adequate amounts for large capital projects. The constitution of the State of Florida, Florida Statute 200.181 sets no legal debt limit. The City of Stuart has no legal debt limit.

Debt Service by Holder (Pie Chart)



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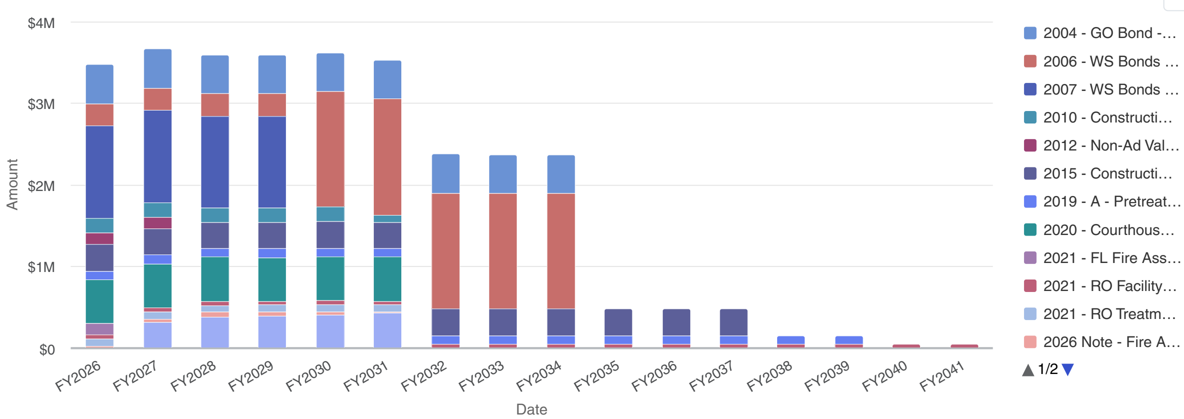
Debt Service by Year by Issue



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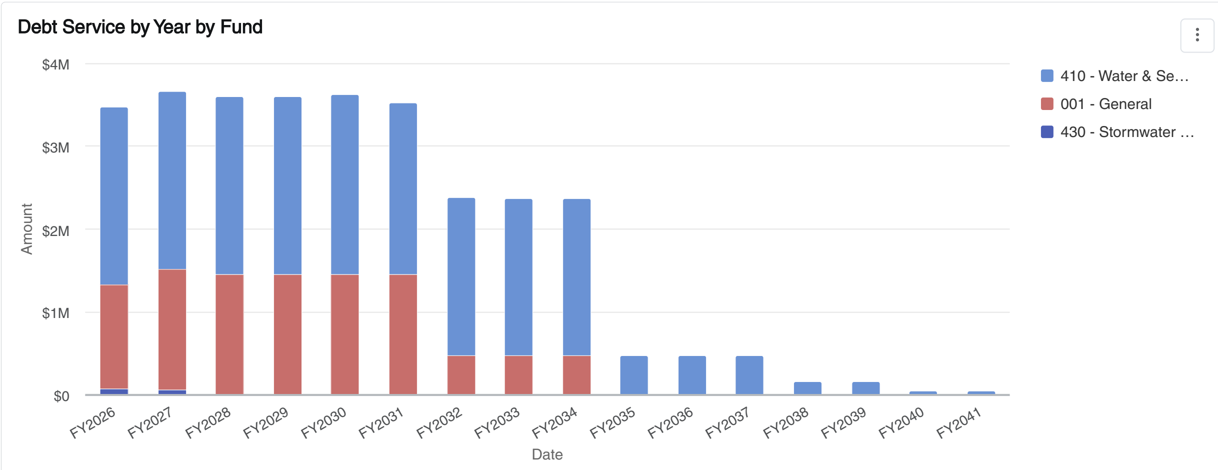

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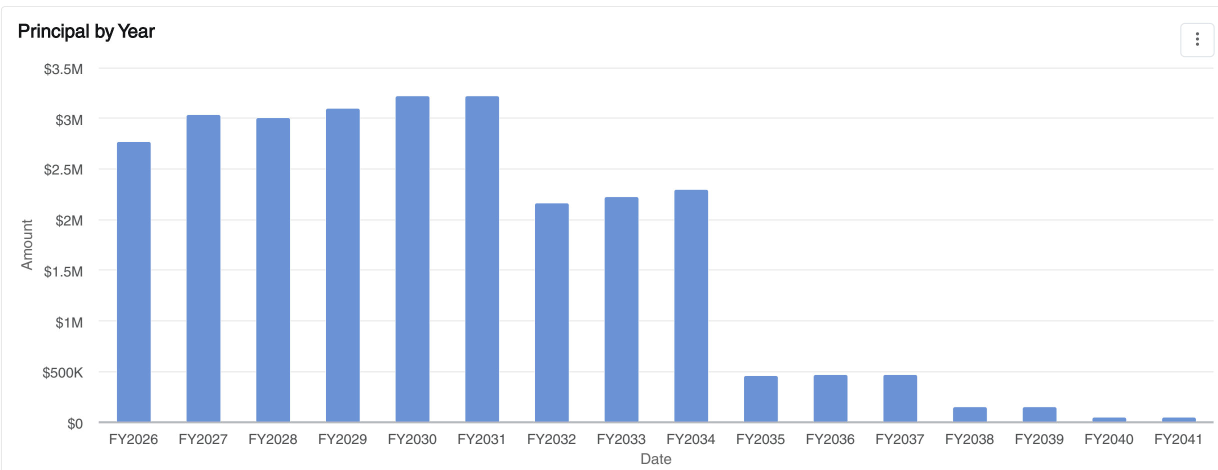

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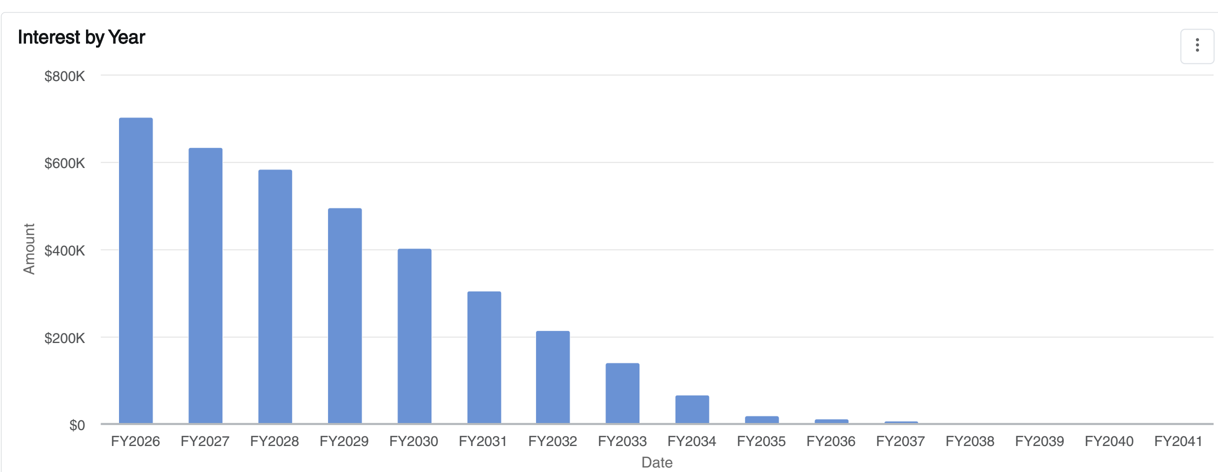


Governmental Outstanding Debt

FL Fire Assessment Note 2026, Series 2026
On July, 2026 the City issued a Fire Assessment Note, Series 2026, in the amount of $1,920,000 used towards the purchase of a new fire engine and ambulance. The bond is payable from fire assessment revenues appropriated by the City in its annual budget. The bond is payable annually beginning July, 2026 and ending June 1, 2031. Interest is payable semiannually on June 1 and December 1 at a rate of 3.95%.

FL Fire Assessment Note 2021, Series 2021
On April 16, 2021 the City took advantage of favorable interest rates in the bond market and issued a Fire Assessment Note, Series 2021, in the amount of $622,000 with $592,582 used towards the purchase of a new fire engine. The bond is payable from fire assessment revenues appropriated by the City in its annual budget. The bond is payable annually beginning April, 2022 and ending October 1, 2026. Interest is payable semiannually on April 1 and October 1 at a rate of 2.19%.

Non-Ad Valorem Revenue Note, Series 2020
On August 5, 2020 the City took advantage of favorable interest rates in the bond market and issued a Non-Ad Valorem Refunding Note, Series 2020, in the amount of $5,050,000 with $5,000,000 used towards the purchase of the property located at 301 Ocean Blvd, known as Courthouse Commons. This building is the future home of City Hall. The bond is payable from non-ad valorem revenues appropriated by the City in its annual budget. The bond is payable annually beginning October 1, 2021 and ending October 1, 2030. Interest is payable semiannually on April 1 and October 1 at a rate of 1.295%.

General Obligation Bonds, Series 2014
On August 5, 2014 the City took advantage of favorable interest rates in the bond market and issued general obligation bonds, Series 2014, in the amount of $6,900,000 with $6,854,068 being used to refund the Series 2004 general obligation bonds. General obligation bonds are direct obligations and pledge the full faith and credit of the government, which are payable from ad valorem revenues appropriated by the City in its annual budget. The Bonds are payable annually beginning July 1, 2015 through July 2034. The interest is payable semiannually on January 1 and July 1, at an interest rate of 3.26%.

Non-Ad Valorem Refunding Revenue Note, Series 2012
On March 29, 2012 the City took advantage of favorable interest rates in the bond market and issued a Non-Ad Valorem Refunding Note, Series 2012, in the amount of $1,830,000 with $994,385 used to refund the Florida Municipal Loan Council Revenue Bonds, Series 2002A (“FMLC”). The original FMLC issue was for improvements to the Fire Station, the Recreation Center, and sidewalks with the remainder to fund stormwater improvements. The bonds are payable from non-ad valorem revenues appropriated by the City in its annual budget. The bonds are payable annually beginning May 2013 through May 2027. Interest is payable semiannually on May 1 and November 1 at a rate of 2.45%.

Enterprise Fund Outstanding Debt

The City issued Public Utilities Revenue Refunding Bonds and Notes in the amounts of $8,129,000 in 2006, and $7,142,000 and $4,923,000 in 2007 for the purposes of making improvements and extensions to the Water and Sewer Utility of the City and to refund certain then outstanding revenue bonds. The City refunded $14,430,000 of the 2003 issuance in 2007 and $4,061,000 of the 2007B issuance in 2011.

Public Utilities Revenue Bonds, Series 2006
The Bonds are payable annually. The interest is payable on October 1 and April 1, at a fixed interest rate of 3.96%.

Public Utilities Revenue Bonds, Series 2007
The Bonds are payable annually. The interest is payable on October 1 and April 1, at a fixed interest rate of 4.05%.

Public Utilities Revenue Bonds, Series 2011
The Bonds are payable annually. The interest is payable on October 1 and April 1, at a fixed interest rate of 2.3%.

State Revolving Fund Loan, 2010
In 2010, the City entered into a loan agreement with the State of Florida Department of Environmental Protection to construct a reclaimed water system. The loan is payable semiannually beginning June 2011 through December 2030. Interest is payable semiannually on June 15 and December 15 at a rate of 2.42%.

State Revolving Fund Loan, 2015
In 2015, the City entered into a loan agreement with the State of Florida Department of Environmental Protection to construct a reclaimed water system. The loan is payable semiannually beginning December 2017 through December 2037. Interest is payable semiannually on June 15 and December 15 at a rate of 1.59%.

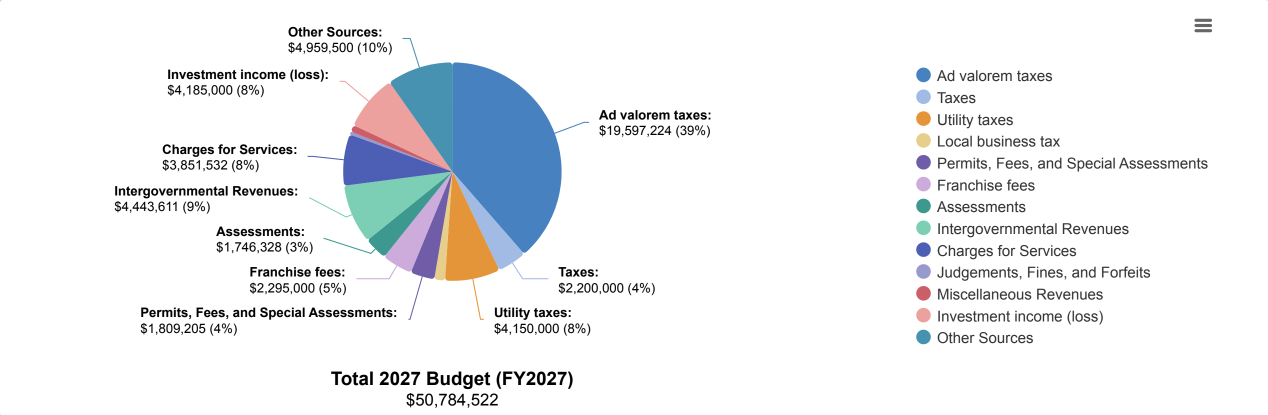
State Revolving Fund Loan, 2021
In 2021, the City entered into a loan agreement with the State of Florida Department of Environmental Protection to construct a reclaimed water system and deep injection well. The loan is payable semiannually beginning June 2021 through June 2041. Interest is payable semiannually on June 15 and December 15 at a rate of s 0.08 percent per annum.

General Fund

Revenues and Appropriations

Purpose of the General Fund

The General Fund is the main operating fund for the City. It accounts for sources and uses of resources that (primarily) are discretionary to the City Commission in the provision of activities, programs and services deemed necessary and desirable by the community. It accounts for all general revenues of the City not specifically levied or collected for other City funds, and the related expenditures. The major revenue sources for this fund are sales taxes, property taxes, fees, unrestricted revenues from the state, fines and forfeitures, and interest income. Expenditures are made for community development, parks and recreation, public safety (including police and fire), public works, and other services.



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001 - General Fund Revenues by Category

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Revenues					
Ad valorem taxes	$17,539,793	$18,412,411	$19,597,224	$1,184,813	6%
Taxes	$2,480,021	$1,956,398	$2,200,000	$243,602	12%
Utility taxes	$3,406,002	$3,689,770	$4,150,000	$460,230	12%
Local business tax	$700,000	$800,000	$800,000	$0	0%
Permits, Fees, and Special Assessments	$1,875,067	$2,130,675	$1,809,205	-$321,470	-15%
Franchise fees	$1,944,850	$2,098,000	$2,295,000	$197,000	9%
Impact fees	–	–	$213,900	$213,900	–
Assessments	$1,745,628	$1,746,328	$1,746,328	$0	0%
Intergovernmental Revenues	$5,511,718	$4,669,977	$4,443,611	-$226,366	-5%
Charges for Services	$2,910,400	$3,704,014	$3,851,532	$147,518	4%
Judgements, Fines, and Forfeits	$164,000	$196,000	$231,000	$35,000	18%

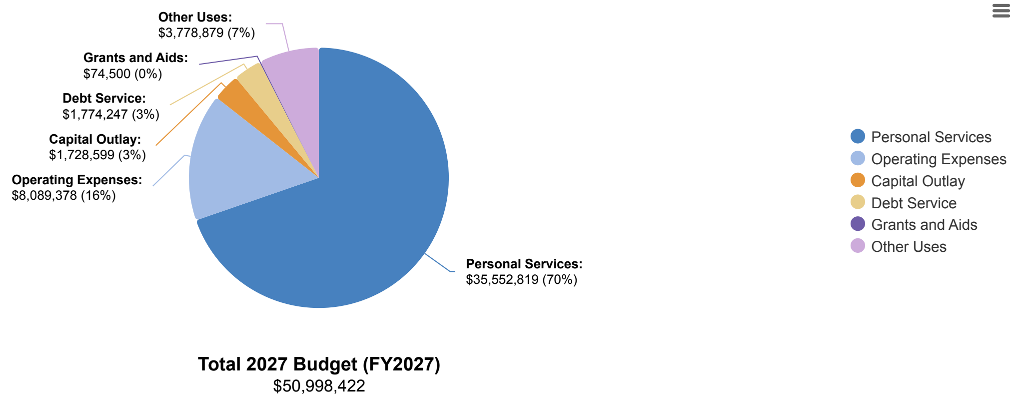
	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Miscellaneous Revenues	$659,998	$445,998	$516,122	$70,124	16%
Investment income (loss)	$4,300,000	$3,700,000	$4,185,000	$485,000	13%
Other Sources	$4,926,601	$4,384,609	$4,959,500	$574,891	13%
REVENUES TOTAL	**$48,164,078**	**$47,934,180**	**$50,998,422**	**$3,064,242**	**6%**

001 - General Fund Revenues by Object

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Revenues					
Ad valorem taxes					
Ad Valorem Taxes - Current	$17,044,556	$17,913,421	$19,097,224	$1,183,803	7%
Ad Valorem Taxes - Delinquent	$10,000	$10,000	$10,000	$0	0%
Voted Debt Millage	$475,237	$478,990	$479,000	$10	0%
Voted Debt Millage Delinquent	$10,000	$10,000	$11,000	$1,000	10%
AD VALOREM TAXES TOTAL	**$17,539,793**	**$18,412,411**	**$19,597,224**	**$1,184,813**	**6%**
Taxes					
State Communication Tax	$1,331,820	$1,392,335	$1,500,000	$107,665	8%
Local Option Fuel Taxes	$1,148,201	$564,063	$700,000	$135,937	24%
TAXES TOTAL	**$2,480,021**	**$1,956,398**	**$2,200,000**	**$243,602**	**12%**
Utility taxes					
Utility Tax - Electric	$2,510,432	$2,723,000	$3,100,000	$377,000	14%
Utility Tax - Water	$813,770	$813,770	$850,000	$36,230	4%
Utility Tax - Natural Gas	$19,800	$23,000	$40,000	$17,000	74%
Utility Tax - Propane	$62,000	$130,000	$160,000	$30,000	23%
UTILITY TAXES TOTAL	**$3,406,002**	**$3,689,770**	**$4,150,000**	**$460,230**	**12%**
Local business tax					
Local Business Tax	$700,000	$800,000	$800,000	$0	0%
LOCAL BUSINESS TAX TOTAL	**$700,000**	**$800,000**	**$800,000**	**$0**	**0%**
Permits, Fees, and Special Assessments					
Building Permits Fees	$1,421,410	$1,604,836	$1,200,000	-$404,836	-25%
Permit Inspections/Review Fees - move to 32910	–	$350,000	$350,000	$0	0%
Miscellaneous Development Fees	$10,000	$11,000	$71,000	$60,000	545%
Zoning Fees	$60,000	$75,000	$75,000	$0	0%
Other Permits and Assessments	$77,256	$79,139	$89,505	$10,366	13%
Inspection Fees	$300,200	$5,000	$18,000	$13,000	260%
Stormwater Fee - Non-Utility	$500	–	–	$0	–
Grease Trap Fees	$700	$700	$700	$0	0%
Parking Permits	$1	–	–	$0	–
Alarm User Permit/Registration	$5,000	$5,000	$5,000	$0	0%
PERMITS, FEES, AND SPECIAL ASSESSMENTS TOTAL	**$1,875,067**	**$2,130,675**	**$1,809,205**	**-$321,470**	**-15%**
Franchise fees					
Franchise Fees - Electric	$1,883,450	$2,000,000	$2,200,000	$200,000	10%
Franchise Fees - Natural Gas	$58,400	$95,000	$90,000	-$5,000	-5%
Franchise Fees - Solid Waste	$3,000	$3,000	$5,000	$2,000	67%
FRANCHISE FEES TOTAL	**$1,944,850**	**$2,098,000**	**$2,295,000**	**$197,000**	**9%**
Impact fees	–	–	$213,900	$213,900	–

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Assessments					
Assessment - Public Services	$1,745,328	$1,745,328	$1,745,328	$0	0%
Assessment - Services Delinq	$300	$1,000	$1,000	$0	0%
ASSESSMENTS TOTAL	**$1,745,628**	**$1,746,328**	**$1,746,328**	**$0**	**0%**
Intergovernmental Revenues					
Federal Grant - General	$1,271,000	$0	–	$0	–
Sate Grant - Public Safety	$115,000	$115,000	$112,500	-$2,500	-2%
State Grant - Other	$30,000	$300,000	$0	-$300,000	-100%
Municipal Revenue Sharing	$954,153	$1,065,611	$1,065,611	$0	0%
Mobile Home License Tax	$11,000	$11,000	$11,000	$0	0%
Alcoholic Beverage License Tax	$60,228	$60,228	$70,000	$9,772	16%
1/2 Cent Sales Tax	$2,768,133	$2,806,553	$2,900,000	$93,447	3%
Firefighter Supplemental Comp	$12,000	$12,000	$18,500	$6,500	54%
Fuel Tax Refunds and Credits	$10,000	$25,000	$35,000	$10,000	40%
State PILOT	$20,000	$20,000	$20,000	$0	0%
Local Grant - Public Safety	$48,404	$57,585	$0	-$57,585	-100%
911 Shared Revenues	$185,000	$185,000	$185,000	$0	0%
County Shared Business Tax	$15,000	$12,000	$26,000	$14,000	117%
Local PILOT	$11,800	$0	–	$0	–
INTERGOVERNMENTAL REVENUES TOTAL	**$5,511,718**	**$4,669,977**	**$4,443,611**	**-$226,366**	**-5%**
Charges for Services					
Recording Fees	$1,000	$1,000	$1,000	$0	0%
Law Enforcement Services	$509,339	$295,061	$316,000	$20,939	7%
Sewall's Point Protection Fees	$763,061	$785,953	$809,532	$23,579	3%
Protective Inspection Fees	$82,000	$100,000	$100,000	$0	0%
Ambulance Fees	$1,250,000	$2,200,000	$2,200,000	$0	0%
Other Public Safety Fees	$10,000	$30,000	$50,000	$20,000	67%
Police Off-Duty Detail Charges	$150,000	$150,000	$200,000	$50,000	33%
Cemetery Service Charge	$4,000	$1,000	$2,000	$1,000	100%
Recreation Fees - Non-Taxable	$25,000	$25,000	$35,000	$10,000	40%
Facility Fees - Non-Taxable	$30,000	$30,000	$30,000	$0	0%
Facility Fees - Taxable	$50,000	$50,000	$66,000	$16,000	32%
Special Event Fees	$36,000	$36,000	$42,000	$6,000	17%
CHARGES FOR SERVICES TOTAL	**$2,910,400**	**$3,704,014**	**$3,851,532**	**$147,518**	**4%**
Judgements, Fines, and Forfeits					
Fines County Criminal	$45,000	$52,000	$65,000	$13,000	25%
Court Recovered Costs	$8,000	$2,000	$4,000	$2,000	100%
Fines - Local Ordinances	$35,000	$50,000	$62,000	$12,000	24%
False Alarm Fees	–	$12,000	$20,000	$8,000	67%
False Alarms - Police	$25,000	$0	–	$0	–
False Alarms - Fire	$1,000	$0	–	$0	–
Code Enforcement Fines	$50,000	$80,000	$80,000	$0	0%
JUDGEMENTS, FINES, AND FORFEITS TOTAL	**$164,000**	**$196,000**	**$231,000**	**$35,000**	**18%**
Miscellaneous Revenues					
Disposition of Assets	$65,000	$10,000	$10,000	$0	0%
Sales of Surplus and Scrap	$27,000	$5,000	$5,000	$0	0%
Contributions from Private	$5,000	$8,000	$8,000	$0	0%
Miscellaneous Revenue	$451,298	$311,298	$375,000	$63,702	20%
Miscellaneous - Allowances	$10,000	$10,000	$10,000	$0	0%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Other Miscellaneous Revenues	$1,700	$1,700	$8,122	$6,422	378%
Insurance Refunds	$100,000	$100,000	$100,000	$0	0%
MISCELLANEOUS REVENUES TOTAL	**$659,998**	**$445,998**	**$516,122**	**$70,124**	**16%**
Investment income (loss)					
Interest	$4,300,000	$3,700,000	$4,185,000	$485,000	13%
INVESTMENT INCOME (LOSS) TOTAL	**$4,300,000**	**$3,700,000**	**$4,185,000**	**$485,000**	**13%**
Other Sources					
Other Sources	$1,738,133	$1,086,213	$800,000	-$286,213	-26%
Interfund Transfers In	$3,188,468	$3,298,396	$4,159,500	$861,104	26%
OTHER SOURCES TOTAL	**$4,926,601**	**$4,384,609**	**$4,959,500**	**$574,891**	**13%**
REVENUES TOTAL	**$48,164,078**	**$47,934,180**	**$50,998,422**	**$3,064,242**	**6%**



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001 - General Fund Appropriations by Category

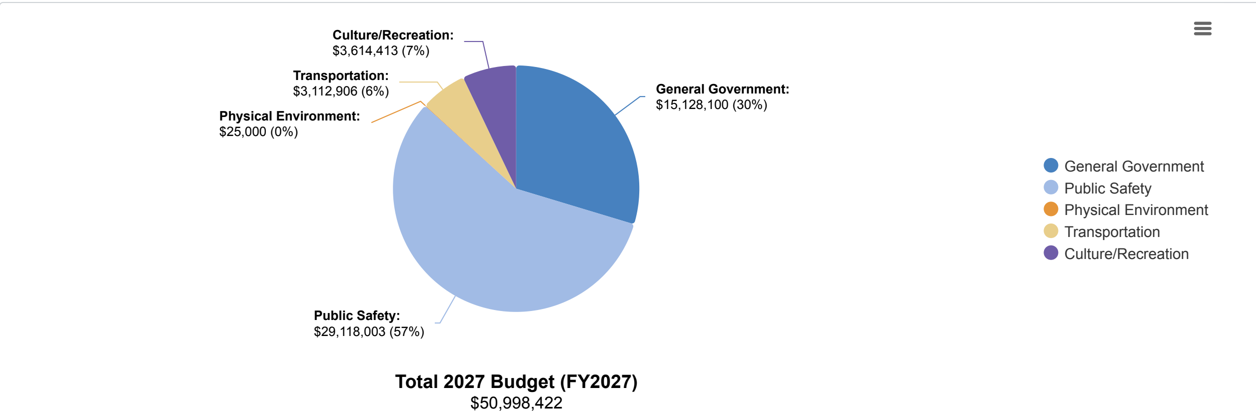
	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Appropriations					
Personal Services	$29,841,985	$32,194,861	$35,552,819	$3,357,958	10%
Operating Expenses	$9,022,089	$9,095,928	$8,089,378	-$1,006,550	-11%
Capital Outlay	$3,458,682	$1,565,800	$1,728,599	$162,799	10%
Debt Service	$1,895,393	$1,530,700	$1,774,247	$243,547	16%
Grants and Aids	$175,150	$74,500	$74,500	$0	0%
Other Uses	$3,770,779	$3,472,391	$3,778,879	$306,488	9%
APPROPRIATIONS TOTAL	**$48,164,078**	**$47,934,180**	**$50,998,422**	**$3,064,242**	**6%**

001 - General Fund Appropriations by Object

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Appropriations					

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Personal Services					
Regular Salaries/Wages	$17,822,907	$18,919,214	$20,490,845	$1,571,631	8%
Other Salaries and Wages	$591,850	$679,231	$650,293	-$28,938	-4%
Overtime	$565,000	$637,800	$592,000	-$45,800	-7%
Special Pay	$242,717	$510,620	$510,479	-$141	0%
Compensated Annual Leave	–	–	$250,000	$250,000	–
Detail Pay	$200,000	$100,000	$100,000	$0	0%
FICA Taxes	$1,407,771	$1,543,057	$1,660,840	$117,783	8%
Retirement Contributions	$4,873,374	$5,404,363	$6,381,532	$977,169	18%
Life and Health Insurances	$3,681,699	$3,960,911	$4,469,080	$508,169	13%
Workers' Compensation	$456,667	$439,665	$447,750	$8,085	2%
PERSONAL SERVICES TOTAL	**$29,841,985**	**$32,194,861**	**$35,552,819**	**$3,357,958**	**10%**
Operating Expenses					
Professional Services	$616,964	$787,280	$777,864	-$9,416	-1%
Accounting and Auditing	$75,000	$75,000	$85,000	$10,000	13%
Other Services	$1,819,289	$1,939,068	$892,284	-$1,046,784	-54%
Investigations	$24,900	$43,860	$46,460	$2,600	6%
Pension Benefits	$30,656	$30,656	$30,656	$0	0%
Travel and Per Diem	$112,369	$119,288	$104,415	-$14,873	-12%
Communication Services	$188,404	$184,972	$191,147	$6,175	3%
Freight & Postage Services	$13,965	$15,915	$12,934	-$2,981	-19%
Utility Services	$945,450	$952,250	$1,019,400	$67,150	7%
Rentals and Leases	$63,830	$111,814	$289,027	$177,213	158%
Insurance - General Liability	$713,316	$672,067	$647,045	-$25,022	-4%
Repair & Maintenance	$1,622,527	$1,369,162	$1,260,592	-$108,570	-8%
Printing and Binding	$15,630	$20,465	$16,359	-$4,106	-20%
Promotional Activities	$185,223	$209,996	$188,790	-$21,206	-10%
Other Current Charges	$1,256,175	$1,253,920	$1,604,894	$350,974	28%
Fleet Vehicle Leases	$782,455	$993,427	$973,174	-$20,253	-2%
Office Supplies	$41,970	$45,870	$47,200	$1,330	3%
Operating Supplies	$1,706,144	$1,436,548	$1,394,171	-$42,377	-3%
Road Materials and Supplies	–	$34,200	$34,000	-$200	-1%
Books and Memberships	$126,159	$116,623	$177,560	$60,937	52%
Training	$89,268	$91,152	$104,011	$12,859	14%
Indirect Costs	-$1,407,605	-$1,407,605	-$1,807,605	-$400,000	28%
OPERATING EXPENSES TOTAL	**$9,022,089**	**$9,095,928**	**$8,089,378**	**-$1,006,550**	**-11%**
Capital Outlay					
Buildings Expense	$85,632	$50,000	$25,000	-$25,000	-50%
Infrastructure Expense	$2,738,000	$1,150,000	$425,000	-$725,000	-63%
Machinery & Equipment Expense	$635,050	$365,800	$1,278,599	$912,799	250%
CAPITAL OUTLAY TOTAL	**$3,458,682**	**$1,565,800**	**$1,728,599**	**$162,799**	**10%**
Debt Service					
Principal Expense	$1,510,634	$1,346,112	$1,545,110	$198,998	15%
Interest Expense	$384,759	$184,588	$229,137	$44,549	24%
DEBT SERVICE TOTAL	**$1,895,393**	**$1,530,700**	**$1,774,247**	**$243,547**	**16%**
Grants and Aids					
Aids to Other Governments	$70,000	$25,500	$25,500	$0	0%
Aids to Private Organizations	$105,150	$49,000	$49,000	$0	0%
GRANTS AND AIDS TOTAL	**$175,150**	**$74,500**	**$74,500**	**$0**	**0%**
Other Uses					

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Intragovernmental Transfers	$2,777,321	$2,985,154	$3,308,811	$323,657	11%
Contingencies	$252,295	$148,135	$370,068	$221,933	150%
Other Uses	$741,163	$339,102	$100,000	-$239,102	-71%
OTHER USES TOTAL	**$3,770,779**	**$3,472,391**	**$3,778,879**	**$306,488**	**9%**
APPROPRIATIONS TOTAL	**$48,164,078**	**$47,934,180**	**$50,998,422**	**$3,064,242**	**6%**



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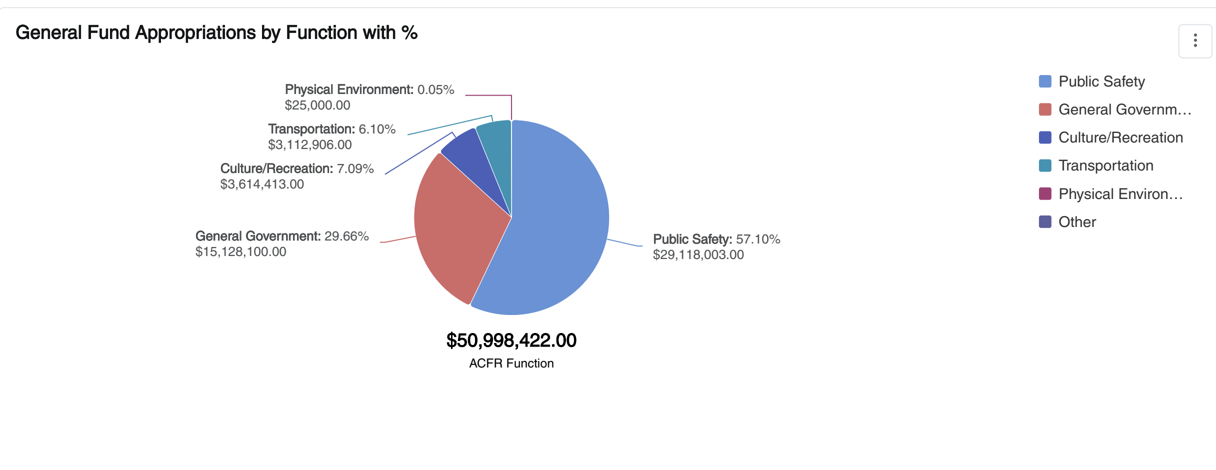

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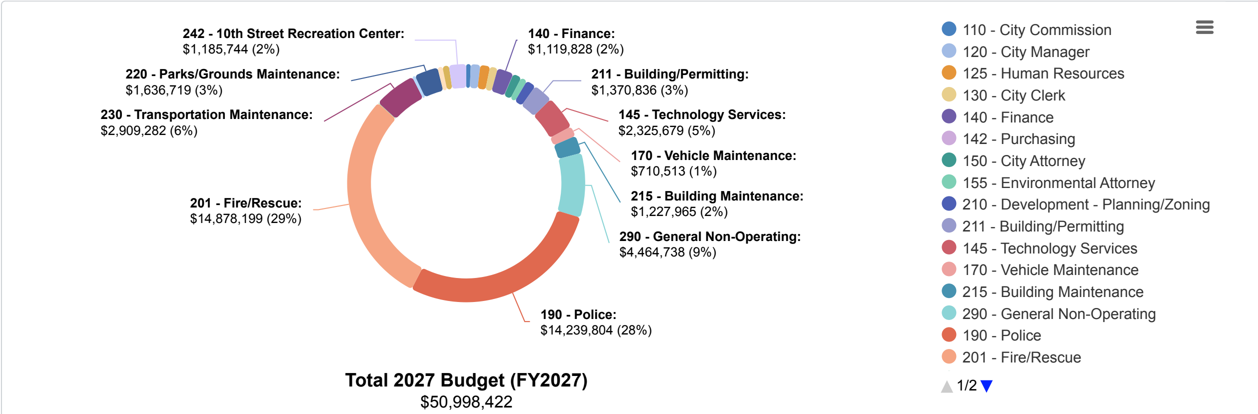
001 - General Fund Appropriations by Function

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Appropriations					
General Government	$14,571,295	$14,428,295	$15,128,100	$699,805	5%
Public Safety	$23,426,166	$24,913,536	$29,118,003	$4,204,467	17%
Physical Environment	$1,038,066	$1,211,744	$25,000	-$1,186,744	-98%
Transportation	$4,196,643	$3,806,795	$3,112,906	-$693,889	-18%
Culture/Recreation	$4,931,908	$3,573,810	$3,614,413	$40,603	1%
APPROPRIATIONS TOTAL	**$48,164,078**	**$47,934,180**	**$50,998,422**	**$3,064,242**	**6%**



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001 - General Fund Appropriations by Department

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
110 - City Commission	$409,145	$299,664	$317,087	$17,423	6%
120 - City Manager	$703,041	$510,834	$657,457	$146,623	29%
125 - Human Resources	$629,592	$621,635	$668,458	$46,823	8%
130 - City Clerk	$459,424	$505,316	$537,001	$31,685	6%
140 - Finance	$998,129	$1,002,294	$1,119,828	$117,534	12%
142 - Purchasing	$105,535	$45,529	$14,438	-$31,091	-68%
150 - City Attorney	$827,378	$639,190	$596,760	-$42,430	-7%
155 - Environmental Attorney	–	$300,000	$449,831	$149,831	50%
210 - Development - Planning/Zoning	$475,438	$575,511	$667,509	$91,998	16%
211 - Building/Permitting	$1,271,410	$1,454,836	$1,370,836	-$84,000	-6%
145 - Technology Services	$1,977,552	$1,857,849	$2,325,679	$467,830	25%
170 - Vehicle Maintenance	$698,424	$622,247	$710,513	$88,266	14%
215 - Building Maintenance	$1,138,693	$1,142,215	$1,227,965	$85,750	8%
290 - General Non-Operating	$4,877,534	$4,851,175	$4,464,738	-$386,437	-8%
190 - Police	$12,288,882	$12,858,898	$14,239,804	$1,380,906	11%
201 - Fire/Rescue	$11,137,284	$12,054,638	$14,878,199	$2,823,561	23%
118 - PS Complex Remediation	$1,008,066	$1,178,744	$0	-$1,178,744	-100%
225 - Cemetery Maintenance	$30,000	$33,000	$25,000	-$8,000	-24%
230 - Transportation Maintenance	$4,031,009	$3,581,915	$2,909,282	-$672,633	-19%
232 - Tram Operations	$165,634	$224,880	$203,624	-$21,256	-9%
220 - Parks/Grounds Maintenance	$2,753,902	$1,555,450	$1,636,719	$81,269	5%
240 - Community Services	$543,306	$441,096	$345,939	-$95,157	-22%
243 - Ballfield Maintenance	$404,664	$389,417	$446,011	$56,594	15%
242 - 10th Street Recreation Center	$1,230,036	$1,187,847	$1,185,744	-$2,103	0%
APPROPRIATIONS TOTAL	**$48,164,078**	**$47,934,180**	**$50,998,422**	**$3,064,242**	**6%**

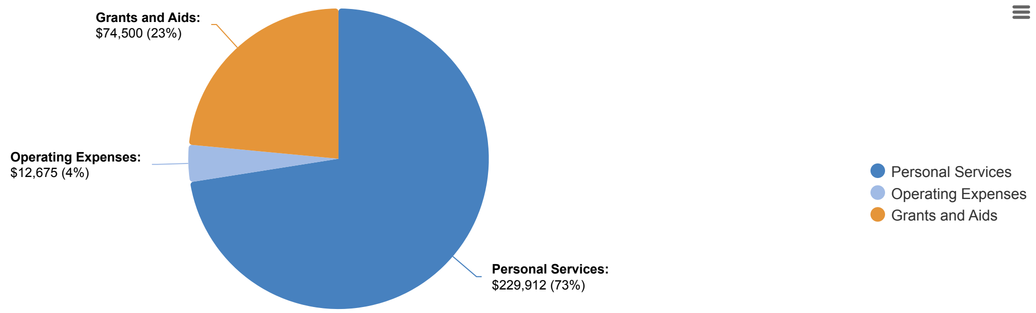
City Commission

Appropriations

Narrative: 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.



Total 2027 Budget (FY2027)
$317,087

Data Updated: Sep 04, 2026, 9:02 PM

001-110 City Commission Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$103,156	$109,867	$105,268	-$4,599	-4%
FICA Taxes	$7,892	$8,405	$8,053	-$352	-4%
Retirement Contributions	$60,532	$64,470	$57,898	-$6,572	-10%
Life and Health Insurances	$44,690	$29,537	$58,492	$28,955	98%
Workers' Compensation	$219	$210	$201	-$9	-4%
PERSONAL SERVICES TOTAL	**$216,489**	**$212,489**	**$229,912**	**$17,423**	**8%**
Operating Expenses					
Other Services	$150	$150	$150	$0	0%
Travel and Per Diem	$4,000	$4,000	$4,000	$0	0%
Communication Services	$100	$100	$100	$0	0%
Freight & Postage Services	$100	$100	$100	$0	0%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Promotional Activities	–	$3,000	$3,000	$0	0%
Other Current Charges	$4,000	$0	$200	$200	–
Office Supplies	$100	$450	$450	$0	0%
Operating Supplies	$2,250	$2,250	$2,250	$0	0%
Books and Memberships	$5,756	$750	$550	-$200	-27%
Training	$1,050	$1,875	$1,875	$0	0%
OPERATING EXPENSES TOTAL	**$17,506**	**$12,675**	**$12,675**	**$0**	**0%**
Grants and Aids					
Aids to Other Governments	$70,000	$25,500	$25,500	$0	0%
Aids to Private Organizations	$105,150	$49,000	$49,000	$0	0%
GRANTS AND AIDS TOTAL	**$175,150**	**$74,500**	**$74,500**	**$0**	**0%**
APPROPRIATIONS TOTAL	**$409,145**	**$299,664**	**$317,087**	**$17,423**	**6%**

City Manager

Appropriations

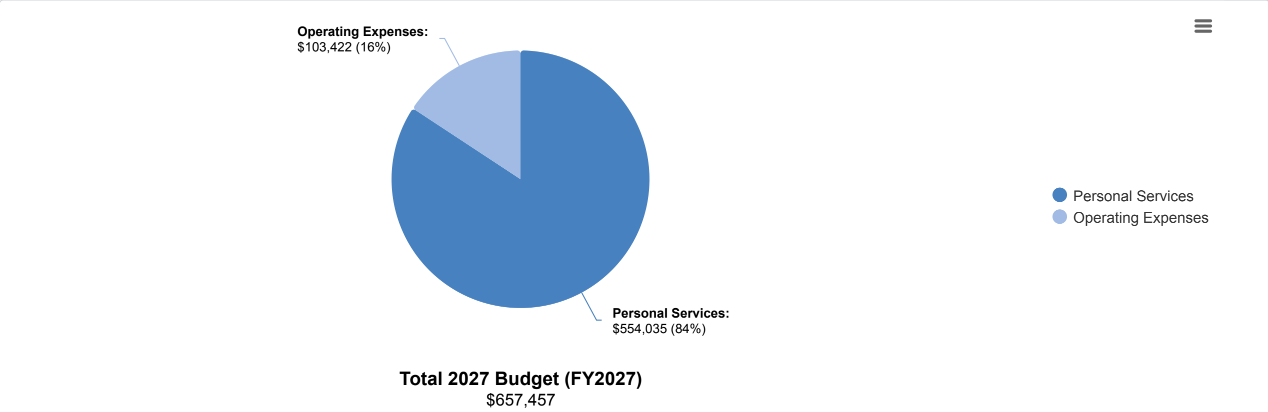
The Role of the City Manager

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.



Data Updated: Sep 04, 2026, 9:02 PM

001-120 City Manager Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Appropriations					
Personal Services					
Regular Salaries/Wages	$397,225	$265,725	$416,966	$151,241	57%
Special Pay	$8,400	$8,580	$9,300	$720	8%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
FICA Taxes	$21,874	$12,013	$20,033	$8,020	67%
Retirement Contributions	$109,652	$94,276	$83,644	-$10,632	-11%
Life and Health Insurances	$47,858	$25,539	$23,797	-$1,742	-7%
Workers' Compensation	$320	$307	$295	-$12	-4%
PERSONAL SERVICES TOTAL	**$585,329**	**$406,440**	**$554,035**	**$147,595**	**36%**
Operating Expenses					
Professional Services	$30,000	$30,000	$30,000	$0	0%
Pension Benefits	$16,800	$16,800	$16,800	$0	0%
Travel and Per Diem	$4,000	$5,000	$5,000	$0	0%
Communication Services	$3,100	$500	$500	$0	0%
Freight & Postage Services	$1,000	$1,000	$1,000	$0	0%
Utility Services	$29,000	$19,000	$19,000	$0	0%
Rentals and Leases	$3,700	$3,700	$3,700	$0	0%
Repair & Maintenance	$3,000	$3,000	$3,000	$0	0%
Printing and Binding	$6,000	$4,000	$4,000	$0	0%
Promotional Activities	$3,500	$5,500	$5,500	$0	0%
Other Current Charges	$1,500	$2,374	$2,612	$238	10%
Office Supplies	$1,500	$1,500	$1,500	$0	0%
Operating Supplies	$1,244	$500	$500	$0	0%
Books and Memberships	$13,368	$8,133	$7,823	-$310	-4%
Training	–	$3,387	$2,487	-$900	-27%
OPERATING EXPENSES TOTAL	**$117,712**	**$104,394**	**$103,422**	**-$972**	**-1%**
APPROPRIATIONS TOTAL	**$703,041**	**$510,834**	**$657,457**	**$146,623**	**29%**

City Attorney

Appropriations

Narrative: City Attorney's Office

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.

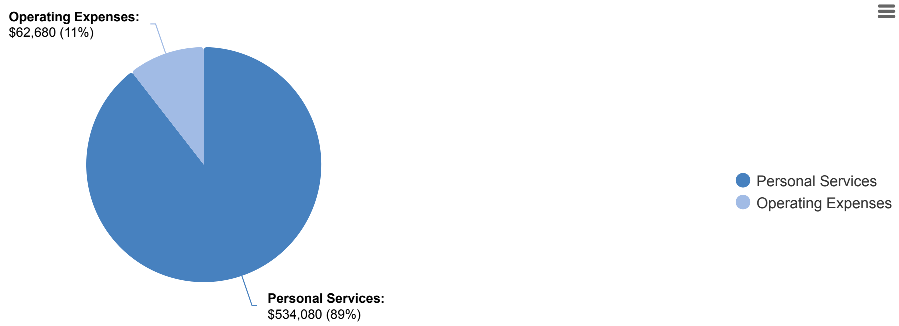
The City Attorney’s Office has a very experienced paralegal in litigation and transactional matters, and she has provided professional assistance to the City Attorney at all levels in the department. Because of the teamwork between the City Attorney and the City Paralegal, as well as the experience and 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.

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.

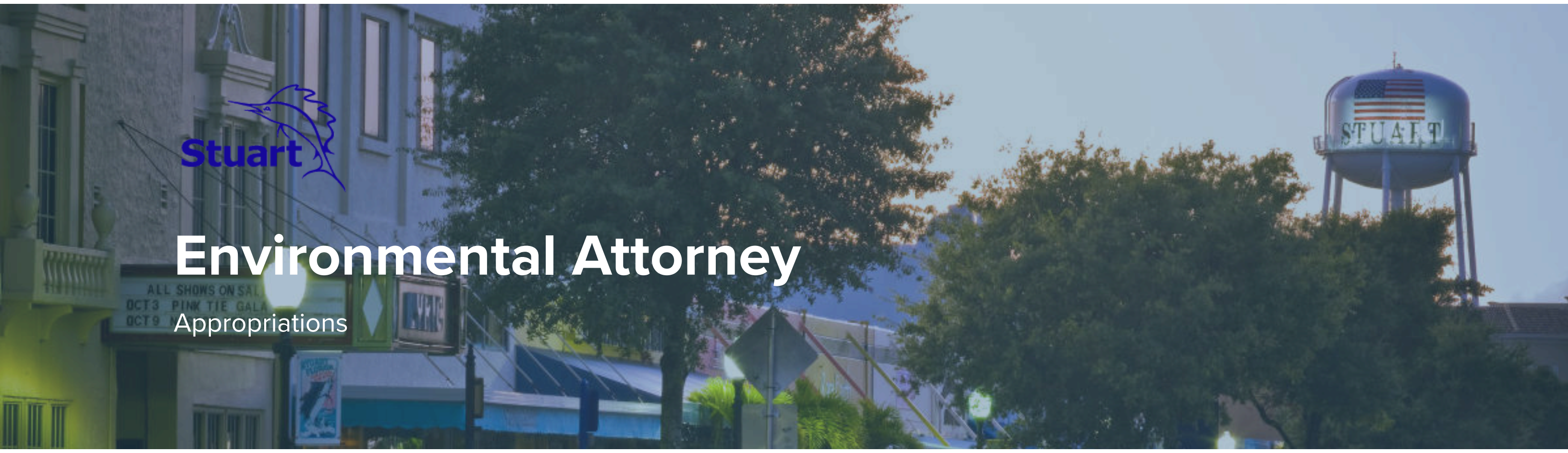


Total 2027 Budget (FY2027)
$596,760

Data Updated: Sep 04, 2026, 9:02 PM

001-150 City Attorney Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$464,517	$332,292	$342,268	$9,976	3%
Overtime	$2,500	$2,500	$2,500	$0	0%
Special Pay	$7,380	$9,780	$9,780	$0	0%
FICA Taxes	$26,070	$20,298	$20,655	$357	2%
Retirement Contributions	$150,080	$94,125	$92,341	-$1,784	-2%
Life and Health Insurances	$45,239	$47,594	$66,076	$18,482	39%
Workers' Compensation	$501	$480	$460	-$20	-4%
PERSONAL SERVICES TOTAL	**$696,287**	**$507,069**	**$534,080**	**$27,011**	**5%**
Operating Expenses					
Professional Services	$100,000	$100,000	$30,000	-$70,000	-70%
Other Services	$200	$200	$200	$0	0%
Pension Benefits	$13,856	$13,856	$13,856	$0	0%
Travel and Per Diem	$2,000	$2,000	$2,000	$0	0%
Communication Services	$300	$300	$300	$0	0%
Freight & Postage Services	$400	$400	$400	$0	0%
Utility Services	$300	$300	$300	$0	0%
Other Current Charges	$500	$500	$500	$0	0%
Office Supplies	–	$800	$800	$0	0%
Operating Supplies	$800	$800	$800	$0	0%
Books and Memberships	$12,735	$12,965	$13,524	$559	4%
OPERATING EXPENSES TOTAL	**$131,091**	**$132,121**	**$62,680**	**-$69,441**	**-53%**
APPROPRIATIONS TOTAL	**$827,378**	**$639,190**	**$596,760**	**-$42,430**	**-7%**



Environmental Attorney

Appropriations

Narrative: City Environmental Attorney's Office

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.

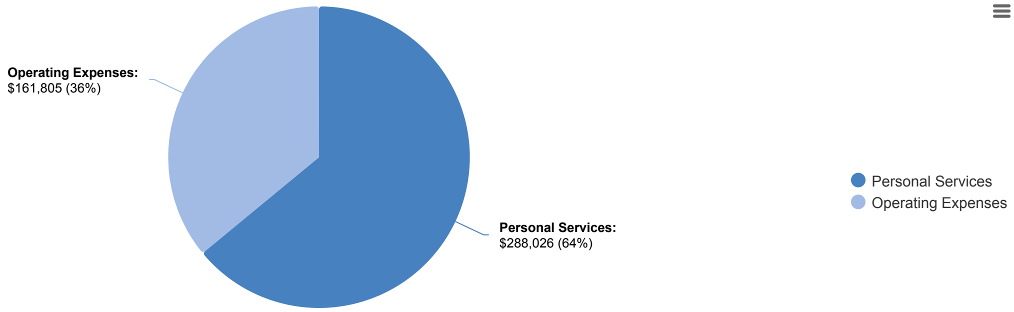
The City's Environmental Attorney recommends that its department budget be based upon continued focused levels of service as described above.

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.



Total 2027 Budget (FY2027)
$449,831

Data Updated: Sep 04, 2026, 9:02 PM

001-155 Environmental Attorney Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	–	$188,115	$193,769	$5,654	3%
Special Pay	–	$7,380	$7,380	$0	0%
FICA Taxes	–	$10,796	$10,878	$82	1%
Retirement Contributions	–	$26,646	$65,575	$38,929	146%
Life and Health Insurances	–	$8,624	$10,424	$1,800	21%
PERSONAL SERVICES TOTAL	**–**	**$241,561**	**$288,026**	**$46,465**	**19%**
Operating Expenses					
Professional Services	–	$56,214	$156,000	$99,786	178%
Travel and Per Diem	–	$1,000	$2,000	$1,000	100%
Freight & Postage Services	–	–	$100	$100	–
Other Current Charges	–	–	$2,000	$2,000	–
Operating Supplies	–	$500	$500	$0	0%
Books and Memberships	–	$725	$1,205	$480	66%
OPERATING EXPENSES TOTAL	**–**	**$58,439**	**$161,805**	**$103,366**	**177%**
APPROPRIATIONS TOTAL	**–**	**$300,000**	**$449,831**	**$149,831**	**50%**

Human Resources

Appropriations

Narrative: Human Resources

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.

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

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.

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 all 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.

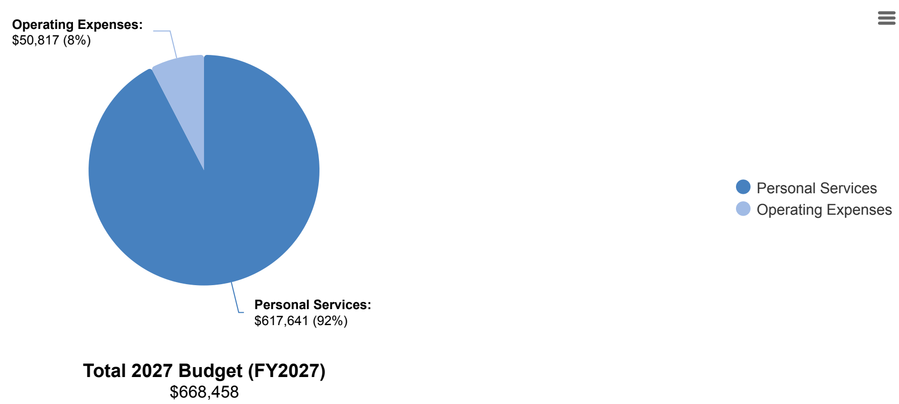
Rooted in the belief that caring for people goes beyond the professional, *The Retreat* reinforces our dedication to creating a workplace where employees feel valued, supported, and empowered to bring their best selves to work each day.

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.

Goals and Objectives

- **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.



Data Updated: Sep 04, 2026, 9:02 PM

001-125 Human Resources Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$350,648	$365,498	$396,565	$31,067	9%
Other Salaries and Wages	$29,350	$31,731	$43,493	$11,762	37%
Special Pay	$5,715	$9,615	$5,715	-$3,900	-41%
FICA Taxes	$27,158	$28,409	$30,181	$1,772	6%
Retirement Contributions	$87,870	$93,934	$101,829	$7,895	8%
Life and Health Insurances	$41,111	$38,744	$39,194	$450	1%
Workers' Compensation	$721	$692	$664	-$28	-4%
PERSONAL SERVICES TOTAL	**$542,573**	**$568,623**	**$617,641**	**$49,018**	**9%**
Operating Expenses					
Professional Services	$38,000	$8,000	$8,000	$0	0%
Other Services	$8,090	$7,540	$7,540	$0	0%
Travel and Per Diem	$6,809	$5,690	$6,380	$690	12%
Communication Services	$1,000	$500	$1,000	$500	100%
Freight & Postage Services	$400	$400	$400	$0	0%
Utility Services	–	$300	$0	-$300	-100%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Rentals and Leases	$400	$400	$0	-$400	-100%
Repair & Maintenance	$150	$150	$150	$0	0%
Printing and Binding	$500	$500	$500	$0	0%
Promotional Activities	$4,910	$4,910	$4,910	$0	0%
Other Current Charges	$6,475	$6,757	$6,877	$120	2%
Office Supplies	$2,000	$2,000	$2,000	$0	0%
Operating Supplies	$6,500	$5,100	$3,300	-$1,800	-35%
Books and Memberships	$11,785	$10,765	$6,725	-$4,040	-38%
Training	–	–	$3,035	$3,035	–
OPERATING EXPENSES TOTAL	**$87,019**	**$53,012**	**$50,817**	**-$2,195**	**-4%**
APPROPRIATIONS TOTAL	**$629,592**	**$621,635**	**$668,458**	**$46,823**	**8%**

City Clerk

Appropriations

Narrative: 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.

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.

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

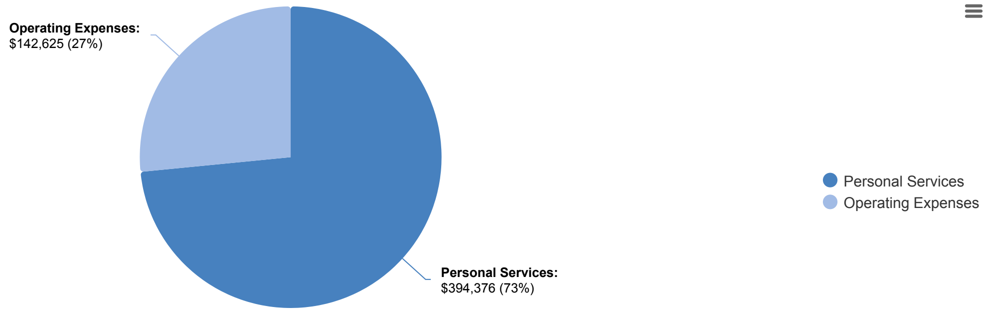
- Manage the intake and processing of Public Records Requests and FOIA system operations.
- Oversee reorganization of archived records and retention schedules in collaboration with contract vendor for $10,000, eliminating paper archived records and associated expenses.
- Ensure compliance with the City’s 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.



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001-130 City Clerk Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$257,230	$282,623	$270,552	-$12,071	-4%
Special Pay	$4,440	$8,040	$6,960	-$1,080	-13%
FICA Taxes	$19,413	$21,290	$20,019	-$1,271	-6%
Retirement Contributions	$62,780	$69,138	$65,397	-$3,741	-5%
Life and Health Insurances	$33,983	$33,823	$31,000	-$2,823	-8%
Workers' Compensation	$486	$467	$448	-$19	-4%
PERSONAL SERVICES TOTAL	**$378,332**	**$415,381**	**$394,376**	**-$21,005**	**-5%**
Operating Expenses					
Other Services	$49,212	$55,930	$119,430	$63,500	114%
Travel and Per Diem	$2,400	$2,230	$1,700	-$530	-24%
Communication Services	$450	$300	$300	$0	0%
Freight & Postage Services	$150	$150	$100	-$50	-33%
Utility Services	$400	$4,500	$4,500	$0	0%
Rentals and Leases	$2,500	$3,600	$3,600	$0	0%
Repair & Maintenance	$1,200	$1,200	$500	-$700	-58%
Printing and Binding	$805	$1,090	$560	-$530	-49%
Promotional Activities	$16,750	$11,500	$6,600	-$4,900	-43%
Other Current Charges	$2,500	$2,830	$1,850	-$980	-35%
Office Supplies	$500	$500	$500	$0	0%
Operating Supplies	$1,850	$3,570	$920	-$2,650	-74%
Books and Memberships	$675	$810	$740	-$70	-9%
Training	$1,700	$1,725	$1,325	-$400	-23%
OPERATING EXPENSES TOTAL	**$81,092**	**$89,935**	**$142,625**	**$52,690**	**59%**
APPROPRIATIONS TOTAL	**$459,424**	**$505,316**	**$537,001**	**$31,685**	**6%**

Finance

Appropriations

Narrative: Finance

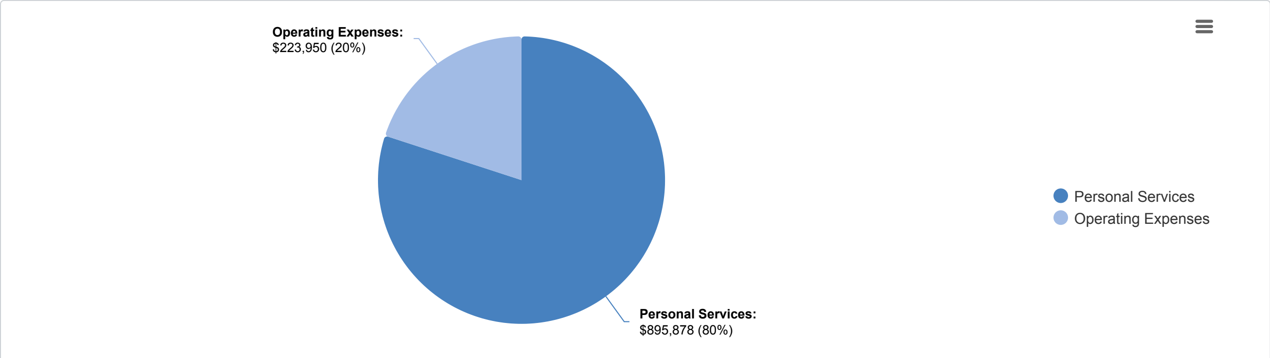
The Financial Services Department provides relevant, timely financial, cash management, and debt information to the public, decision makers and to City management. Financial Services is responsible for the safeguarding of the City's assets through appropriate controls. The activities of Financial Services 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.



Total 2027 Budget (FY2027)
$1,119,828

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001-140 Finance Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Appropriations					
Personal Services					
Regular Salaries/Wages	$527,551	$523,952	$583,849	$59,897	11%
Other Salaries and Wages	$60,000	$75,000	$50,000	-$25,000	-33%
Special Pay	$3,420	$11,820	$12,840	$1,020	9%
FICA Taxes	$41,689	$42,404	$48,429	$6,025	14%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Retirement Contributions	$123,636	$130,996	$91,880	-$39,116	-30%
Life and Health Insurances	$60,312	$54,660	$107,544	$52,884	97%
Workers' Compensation	$1,452	$1,393	$1,336	-$57	-4%
PERSONAL SERVICES TOTAL	**$818,060**	**$840,225**	**$895,878**	**$55,653**	**7%**
Operating Expenses					
Professional Services	$39,000	$39,000	$90,000	$51,000	131%
Accounting and Auditing	$75,000	$75,000	$85,000	$10,000	13%
Other Services	$14,000	$2,000	$4,000	$2,000	100%
Travel and Per Diem	$13,800	$13,800	$8,700	-$5,100	-37%
Communication Services	$8,000	$2,000	$700	-$1,300	-65%
Freight & Postage Services	$4,200	$4,200	$2,000	-$2,200	-52%
Rentals and Leases	$2,500	$2,500	$4,200	$1,700	68%
Printing and Binding	$1,275	$1,275	$1,200	-$75	-6%
Other Current Charges	$9,404	$9,404	$17,200	$7,796	83%
Office Supplies	$5,000	$5,000	$4,200	-$800	-16%
Operating Supplies	$800	$800	$500	-$300	-37%
Books and Memberships	$1,740	$1,740	$1,250	-$490	-28%
Training	$5,350	$5,350	$5,000	-$350	-7%
OPERATING EXPENSES TOTAL	**$180,069**	**$162,069**	**$223,950**	**$61,881**	**38%**
APPROPRIATIONS TOTAL	**$998,129**	**$1,002,294**	**$1,119,828**	**$117,534**	**12%**

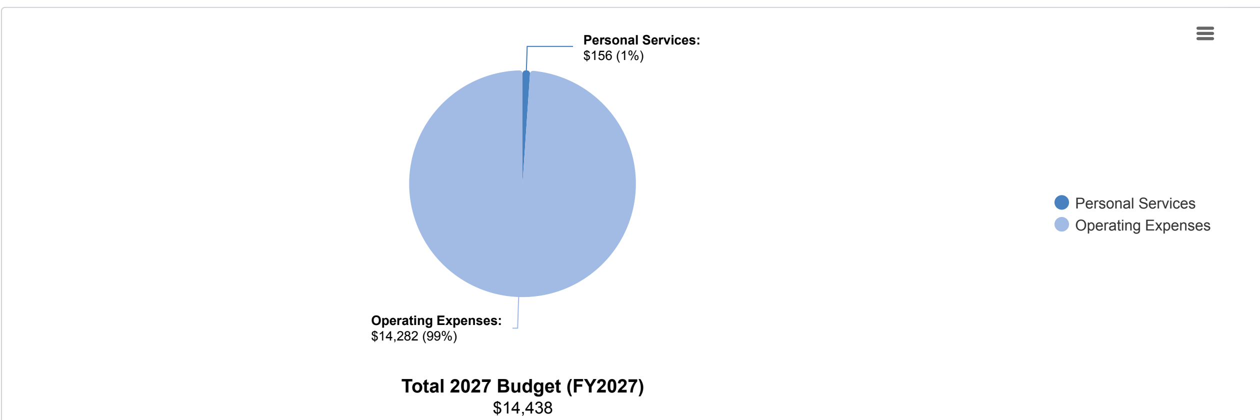
Purchasing

Appropriations

Narrative: 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.



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001-142 Purchasing Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Appropriations					
Personal Services					
Regular Salaries/Wages	$65,699	–	–	$0	–
Other Salaries and Wages	–	$25,000	$0	-$25,000	-100%
FICA Taxes	$5,026	$1,913	$0	-$1,913	-100%
Retirement Contributions	$8,955	$5,803	$0	-$5,803	-100%
Life and Health Insurances	$8,257	–	–	$0	–
Workers' Compensation	$163	$163	$156	-$7	-4%
PERSONAL SERVICES TOTAL	**$88,100**	**$32,879**	**$156**	**-$32,723**	**-100%**
Operating Expenses					
Travel and Per Diem	$2,500	$2,500	$2,500	$0	0%
Communication Services	$685	$250	$132	-$118	-47%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Freight & Postage Services	–	$500	$1,000	$500	100%
Rentals and Leases	$2,000	$0	–	$0	–
Other Current Charges	$7,500	$5,000	$7,500	$2,500	50%
Office Supplies	–	$1,050	$1,000	-$50	-5%
Operating Supplies	$1,900	$500	$500	$0	0%
Books and Memberships	$2,850	$2,850	$1,650	-$1,200	-42%
OPERATING EXPENSES TOTAL	**$17,435**	**$12,650**	**$14,282**	**$1,632**	**13%**
APPROPRIATIONS TOTAL	**$105,535**	**$45,529**	**$14,438**	**-$31,091**	**-68%**

Stuart

Technology Services

Appropriations

Narrative: 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

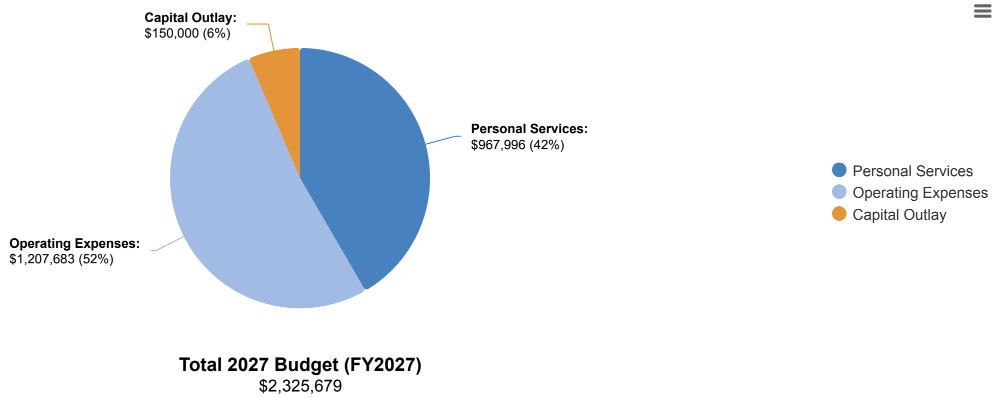
- Network & Infrastructure Security: Administering network security protocols and maintaining infrastructure, including regular configuration backups.
- Endpoint & Access Management: Implementing endpoint security, deploying monitoring and alerting solutions, and managing user access controls to enforce 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.

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.

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.



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001-145 Technology Services Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$513,671	$468,097	$633,760	$165,663	35%
Other Salaries and Wages	–	–	$9,300	$9,300	–
Special Pay	$5,820	$10,104	$11,976	$1,872	19%
FICA Taxes	$37,800	$34,425	$47,239	$12,814	37%
Retirement Contributions	$101,879	$98,569	$122,200	$23,631	24%
Life and Health Insurances	$98,328	$72,503	$142,584	$70,081	97%
Workers' Compensation	$1,018	$977	$937	-$40	-4%
PERSONAL SERVICES TOTAL	**$758,516**	**$684,675**	**$967,996**	**$283,321**	**41%**
Operating Expenses					
Professional Services	$126,064	$126,064	$65,325	-$60,739	-48%
Travel and Per Diem	–	$14,858	$0	-$14,858	-100%
Communication Services	$62,200	$68,400	$69,400	$1,000	1%
Freight & Postage Services	$105	$105	$105	$0	0%
Rentals and Leases	$630	$830	$900	$70	8%
Insurance - General Liability	$332	$318	$305	-$13	-4%
Repair & Maintenance	$14,910	$14,910	$14,910	$0	0%
Printing and Binding	$600	$600	$0	-$600	-100%
Other Current Charges	$670,727	$650,059	$832,272	$182,213	28%
Office Supplies	$370	$370	$450	$80	22%
Operating Supplies	$208,915	$208,785	$206,391	-$2,394	-1%
Books and Memberships	$250	$550	$300	-$250	-45%
Training	$32,183	$17,325	$17,325	$0	0%
OPERATING EXPENSES TOTAL	**$1,117,286**	**$1,103,174**	**$1,207,683**	**$104,509**	**9%**
Capital Outlay	$101,750	$70,000	$150,000	$80,000	114%
APPROPRIATIONS TOTAL	**$1,977,552**	**$1,857,849**	**$2,325,679**	**$467,830**	**25%**

Police Department

Appropriations

Narrative: 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

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

1. Training and Development Goal for 2027

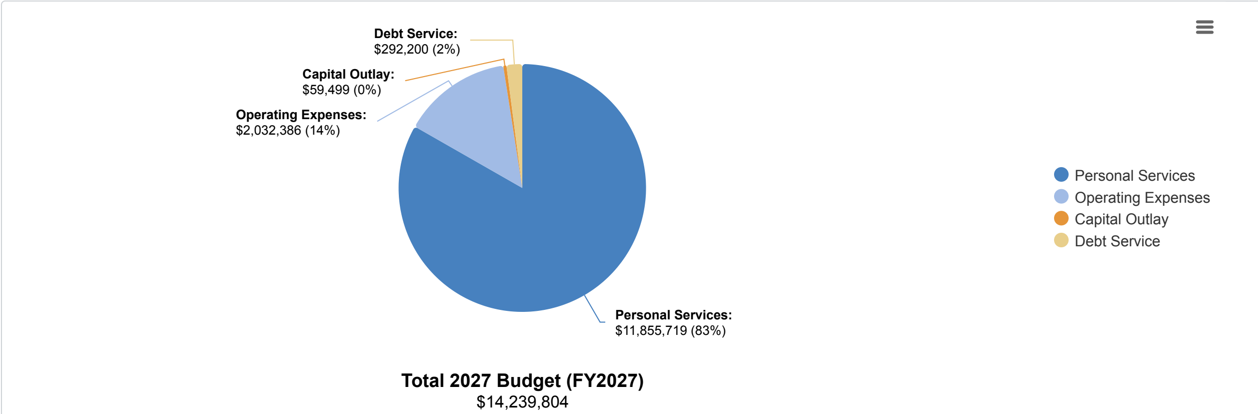
· We continue our goal for 2026 to provide training and development of staff members to increase their knowledge relative to their assigned job. This goal includes providing additional training beyond the minimum requirements set by the Criminal Justice Standards and Training. A highly trained team reduces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



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001-190 Police Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Appropriations					
Personal Services					
Regular Salaries/Wages	$5,948,350	$6,369,134	$6,648,470	$279,336	4%
Other Salaries and Wages	$200,000	$200,000	$200,000	$0	0%
Overtime	$250,000	$250,000	$275,000	$25,000	10%
Special Pay	$120,453	$200,032	$197,292	-$2,740	-1%
Compensated Annual Leave	–	–	$200,000	$200,000	–
Detail Pay	$200,000	$100,000	$100,000	$0	0%
FICA Taxes	$485,802	$534,767	$562,072	$27,305	5%
Retirement Contributions	$1,738,645	$1,971,119	$2,339,242	$368,123	19%
Life and Health Insurances	$1,012,989	$929,860	$1,185,926	$256,066	28%
Workers' Compensation	$160,494	$153,986	$147,717	-$6,269	-4%
PERSONAL SERVICES TOTAL	**$10,116,733**	**$10,708,898**	**$11,855,719**	**$1,146,821**	**11%**
Operating Expenses					
Professional Services	$88,800	$107,502	$126,539	$19,037	18%
Other Services	$29,500	$31,800	$39,750	$7,950	25%
Investigations	$24,900	$43,860	$46,460	$2,600	6%
Travel and Per Diem	$35,000	$33,000	$33,000	$0	0%
Communication Services	$67,600	$67,000	$73,500	$6,500	10%
Freight & Postage Services	$3,500	$3,500	$3,500	$0	0%
Utility Services	$70,000	$70,000	$135,000	$65,000	93%
Rentals and Leases	$11,500	$11,500	$10,700	-$800	-7%
Insurance - General Liability	$16,804	$16,127	$15,670	-$457	-3%
Repair & Maintenance	$141,250	$138,650	$152,115	$13,465	10%
Printing and Binding	$3,250	$3,250	$3,600	$350	11%
Promotional Activities	$19,500	$17,500	$18,000	$500	3%
Other Current Charges	$124,096	$112,228	$213,245	$101,017	90%
Fleet Vehicle Leases	$591,933	$644,215	$670,042	$25,827	4%
Office Supplies	$19,200	$19,900	$19,700	-$200	-1%
Operating Supplies	$503,432	$439,049	$421,149	-$17,900	-4%
Books and Memberships	$16,750	$19,330	$24,477	$5,147	27%
Training	$24,445	$24,050	$25,939	$1,889	8%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
OPERATING EXPENSES TOTAL	**$1,791,460**	**$1,802,461**	**$2,032,386**	**$229,925**	**13%**
Capital Outlay	$109,800	$78,500	$59,499	-$19,001	-24%
Debt Service	$270,889	$269,039	$292,200	$23,161	9%
APPROPRIATIONS TOTAL	**$12,288,882**	**$12,858,898**	**$14,239,804**	**$1,380,906**	**11%**

Fire Rescue

Appropriations

Narrative: 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 (EMS); all units are Advanced Life Support (ALS) level with paramedics
- Wildland and 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, Business Tax Receipt "BTR" inspections
- Fire safety and public education
- Special events and special detail coverage
- 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.

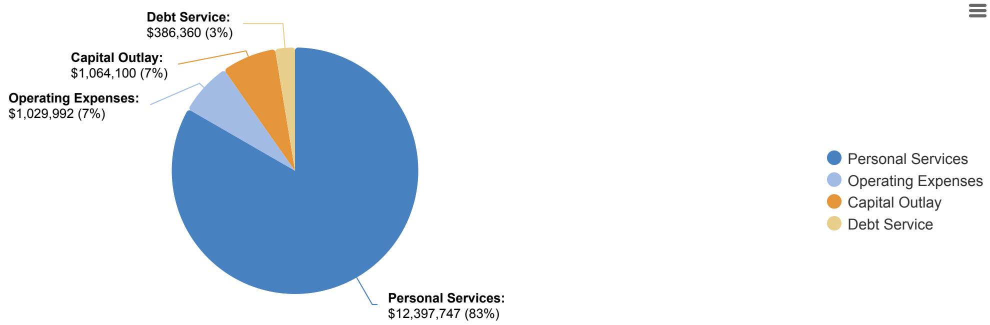
Accomplishments

- 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.
- Another ambulance unit to replace a twenty-year-old unit is budgeted to be paid for out of General Fund cash reserves.
- 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 National Fire Protection Administration (NFPA) requires these positions on various emergency scenes including fires, where the safety of firefighters is paramount.



Total 2027 Budget (FY2027)
$14,878,199

Data Updated: Sep 04, 2026, 9:02 PM

001-201 Fire/Rescue Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$5,564,975	$6,225,536	$7,135,612	$910,076	15%
Overtime	$245,000	$320,000	$250,000	-$70,000	-22%
Special Pay	$49,589	$149,309	$171,388	$22,079	15%
Compensated Annual Leave	–	–	$50,000	$50,000	–
FICA Taxes	$440,921	$503,860	$573,466	$69,606	14%
Retirement Contributions	$1,817,958	$2,072,022	$2,679,639	$607,617	29%
Life and Health Insurances	$961,723	$1,091,902	$1,352,761	$260,859	24%
Workers' Compensation	$200,874	$192,728	$184,881	-$7,847	-4%
PERSONAL SERVICES TOTAL	**$9,281,040**	**$10,555,357**	**$12,397,747**	**$1,842,390**	**17%**
Operating Expenses					
Professional Services	$56,400	$41,500	$42,400	$900	2%
Other Services	$69,050	$44,550	$44,900	$350	1%
Travel and Per Diem	$6,750	$6,500	$5,925	-$575	-9%
Communication Services	$16,400	$16,400	$15,500	-$900	-5%
Freight & Postage Services	$1,200	$2,500	$1,100	-$1,400	-56%
Utility Services	$58,000	$66,800	$66,500	-$300	0%
Rentals and Leases	$7,500	$9,000	$8,500	-$500	-6%
Insurance - General Liability	$24,195	$23,217	$22,342	-$875	-4%
Repair & Maintenance	$214,950	$186,900	$183,550	-$3,350	-2%
Printing and Binding	$2,500	$2,500	$0	-$2,500	-100%
Promotional Activities	$1,500	$1,500	$0	-$1,500	-100%
Other Current Charges	$126,500	$99,050	$58,250	-$40,800	-41%
Fleet Vehicle Leases	$41,000	$107,800	$108,500	$700	1%
Office Supplies	$3,000	$2,400	$1,850	-$550	-23%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Operating Supplies	$399,585	$451,320	$442,775	-$8,545	-2%
Books and Memberships	$7,925	$7,725	$2,400	-$5,325	-69%
Training	$12,950	$21,750	$25,500	$3,750	17%
OPERATING EXPENSES TOTAL	**$1,049,405**	**$1,091,412**	**$1,029,992**	**-$61,420**	**-6%**
Capital Outlay					
Buildings Expense	$8,500	$0	–	$0	–
Infrastructure Expense	$10,500	$0	–	$0	–
Machinery & Equipment Expense	$256,000	$248,800	$1,064,100	$815,300	328%
CAPITAL OUTLAY TOTAL	**$275,000**	**$248,800**	**$1,064,100**	**$815,300**	**328%**
Debt Service					
Principal Expense	$382,091	$131,000	$320,000	$189,000	144%
Interest Expense	$149,748	$28,069	$66,360	$38,291	136%
DEBT SERVICE TOTAL	**$531,839**	**$159,069**	**$386,360**	**$227,291**	**143%**
APPROPRIATIONS TOTAL	**$11,137,284**	**$12,054,638**	**$14,878,199**	**$2,823,561**	**23%**

Stuart

PFAS Remediation

Appropriations

Background

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.

001-118 Public Safety Complex Remediation Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Operating Expenses					
Professional Services	$25,000	$50,000	$0	-$50,000	-100%
Other Services	$946,972	$1,089,033	$0	-$1,089,033	-100%
Operating Supplies	$36,094	$39,711	$0	-$39,711	-100%
OPERATING EXPENSES TOTAL	**$1,008,066**	**$1,178,744**	**$0**	**-$1,178,744**	**-100%**
APPROPRIATIONS TOTAL	**$1,008,066**	**$1,178,744**	**$0**	**-$1,178,744**	**-100%**

Development Planning & Zoning

Appropriations

Narrative: Development Department

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.

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.

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.

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.

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.

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.

FY2026 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.

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

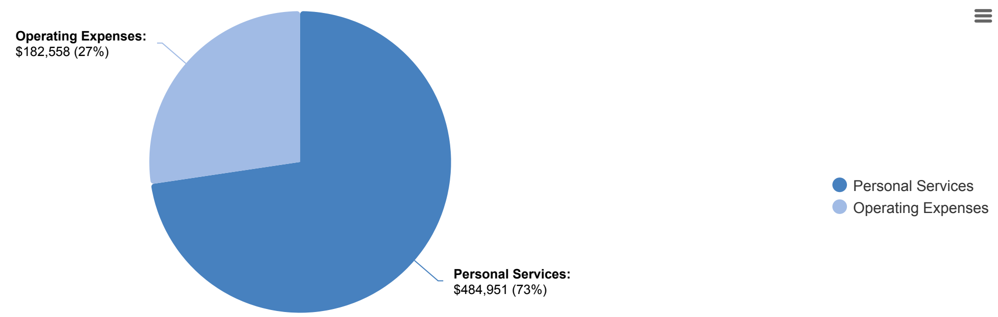
- Continue implementation of Florida Building Code updates.
- Improve permit turnaround times through process improvements.
- Enhance customer service for contractors, residents, and businesses.
- Continue staff training and professional certification programs.

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.



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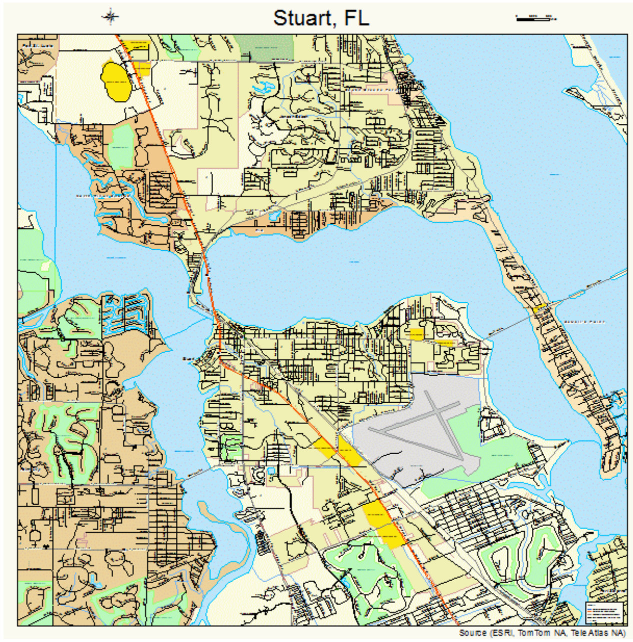
001-210 Development Appropriations

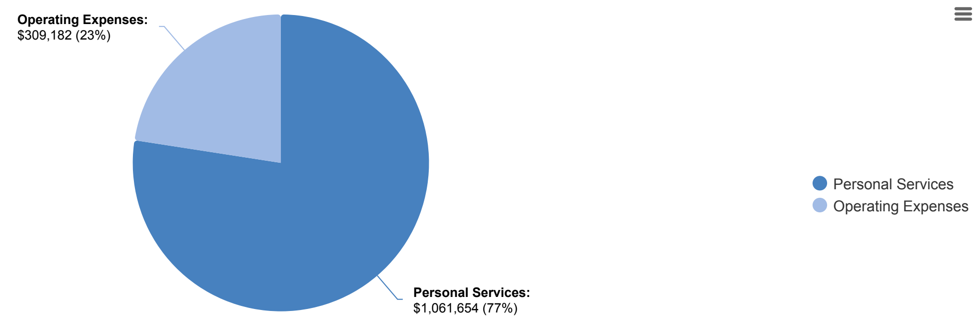
	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$282,338	$312,380	$294,236	-$18,144	-6%
Special Pay	–	$4,200	$4,200	$0	0%
FICA Taxes	$21,351	$23,653	$22,129	-$1,524	-6%
Retirement Contributions	$52,731	$57,894	$54,343	-$3,551	-6%
Life and Health Insurances	$58,097	$79,243	$109,372	$30,129	38%
Workers' Compensation	$1,395	$699	$671	-$28	-4%
PERSONAL SERVICES TOTAL	**$415,912**	**$478,069**	**$484,951**	**$6,882**	**1%**
Operating Expenses					
Professional Services	$38,000	$80,000	$160,000	$80,000	100%
Other Services	$500	$500	$500	$0	0%
Travel and Per Diem	$3,000	$3,000	$5,000	$2,000	67%
Communication Services	$3,500	$800	$1,600	$800	100%
Freight & Postage Services	$500	$1,000	$1,000	$0	0%
Utility Services	$500	$500	$500	$0	0%
Rentals and Leases	$1,000	$0	–	$0	–
Insurance - General Liability	$826	$792	$760	-$32	-4%
Repair & Maintenance	$500	$1,000	$1,000	$0	0%
Printing and Binding	$200	$750	$1,000	$250	33%
Promotional Activities	–	$100	$200	$100	100%
Other Current Charges	$500	$1,000	$1,000	$0	0%
Office Supplies	–	$500	$500	$0	0%
Operating Supplies	$5,000	$1,500	$1,498	-$2	0%
Books and Memberships	$5,500	$5,500	$7,000	$1,500	27%
Training	–	$500	$1,000	$500	100%
OPERATING EXPENSES TOTAL	**$59,526**	**$97,442**	**$182,558**	**$85,116**	**87%**

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
APPROPRIATIONS TOTAL	$475,438	$575,511	$667,509	$91,998	16%



Building & Permitting

Appropriations



Total 2027 Budget (FY2027)
$1,370,836

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001-211 Building & Permitting Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$679,188	$758,066	$644,909	-$113,157	-15%
Other Salaries and Wages	–	$45,000	$45,000	$0	0%
Overtime	$10,000	$10,000	$10,000	$0	0%
Special Pay	$5,760	$17,240	$14,280	-$2,960	-17%
FICA Taxes	$52,475	$62,809	$53,546	-$9,263	-15%
Retirement Contributions	$109,142	$132,257	$115,483	-$16,774	-13%
Life and Health Insurances	$99,536	$101,340	$169,108	$67,768	67%
Workers' Compensation	$7,479	$9,724	$9,328	-$396	-4%
PERSONAL SERVICES TOTAL	**$963,580**	**$1,136,436**	**$1,061,654**	**-$74,782**	**-7%**
Operating Expenses					
Professional Services	$45,000	$45,000	$35,000	-$10,000	-22%
Other Services	$16,000	$16,000	$15,999	-$1	0%
Travel and Per Diem	$13,800	$13,800	$13,800	$0	0%
Communication Services	$6,000	$8,000	$8,000	$0	0%
Freight & Postage Services	$2,000	$1,500	$1,499	-$1	0%
Utility Services	$5,400	$6,800	$8,000	$1,200	18%
Rentals and Leases	$7,000	$7,000	$7,000	$0	0%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Repair & Maintenance	$2,000	$17,000	$10,000	-$7,000	-41%
Printing and Binding	–	$1,000	$999	-$1	0%
Promotional Activities	–	$100	$0	-$100	-100%
Other Current Charges	$106,000	$156,500	$153,685	-$2,815	-2%
Fleet Vehicle Leases	$27,000	$22,800	$23,100	$300	1%
Office Supplies	$4,000	$4,000	$4,000	$0	0%
Operating Supplies	$65,830	$11,100	$14,600	$3,500	32%
Books and Memberships	$1,800	$1,800	$3,000	$1,200	67%
Training	$6,000	$6,000	$10,500	$4,500	75%
OPERATING EXPENSES TOTAL	**$307,830**	**$318,400**	**$309,182**	**-$9,218**	**-3%**
APPROPRIATIONS TOTAL	**$1,271,410**	**$1,454,836**	**$1,370,836**	**-$84,000**	**-6%**

Community Services

Appropriations

Narrative: Community Services & Recreation

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

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

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

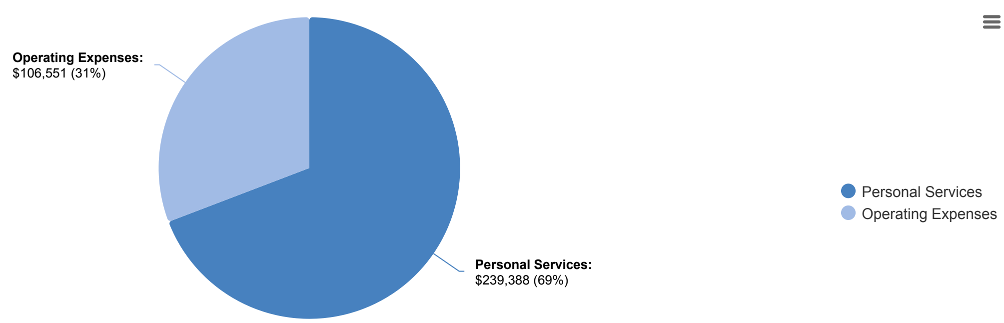
- Program & manage the new Memorial Park Amphitheater
- Special events producer seminar
- Evaluate and update all program and rental fees
- Increase fundraising via sponsorships
- Develop a new program of community activities

Legislative Affairs

- Advocate for Home Rule Authority.
- Monitor and evaluate Tax Reform and its 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.



Total 2027 Budget (FY2027)
$345,939

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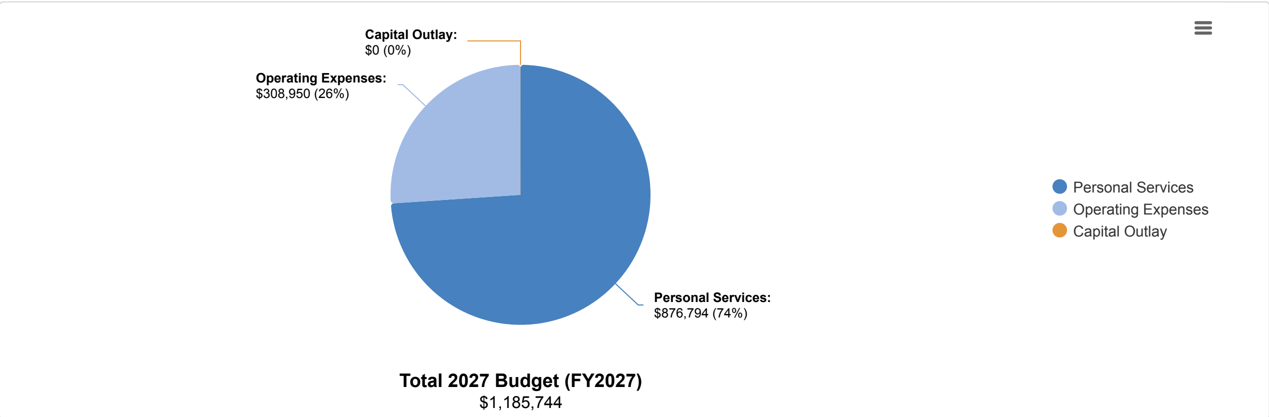
001-240 Community Services Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$315,620	$239,714	$176,847	-$62,867	-26%
Overtime	$3,000	$800	–	-$800	-100%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Special Pay	$2,400	$5,276	$2,724	-$2,552	-48%
FICA Taxes	$23,813	$18,803	$11,982	-$6,821	-36%
Retirement Contributions	$54,026	$40,445	$37,560	-$2,885	-7%
Life and Health Insurances	$44,177	$34,706	$9,740	-$24,966	-72%
Workers' Compensation	$582	$558	$535	-$23	-4%
PERSONAL SERVICES TOTAL	**$443,618**	**$340,302**	**$239,388**	**-$100,914**	**-30%**
Operating Expenses					
Professional Services	$5,500	$2,000	$12,600	$10,600	530%
Travel and Per Diem	$5,600	$0	$2,500	$2,500	–
Communication Services	$735	$735	$735	$0	0%
Freight & Postage Services	$100	$50	$70	$20	40%
Utility Services	$2,750	$2,750	$2,700	-$50	-2%
Rentals and Leases	$1,500	$1,500	$500	-$1,000	-67%
Insurance - General Liability	$83	$79	$76	-$3	-4%
Repair & Maintenance	$500	$500	$200	-$300	-60%
Printing and Binding	–	$2,000	$0	-$2,000	-100%
Promotional Activities	$76,000	$89,500	$85,000	-$4,500	-5%
Other Current Charges	–	$560	$120	-$440	-79%
Office Supplies	$500	$500	$250	-$250	-50%
Operating Supplies	$3,500	$0	–	$0	–
Books and Memberships	$2,620	$620	$500	-$120	-19%
Training	$300	$0	$1,300	$1,300	–
OPERATING EXPENSES TOTAL	**$99,688**	**$100,794**	**$106,551**	**$5,757**	**6%**
APPROPRIATIONS TOTAL	**$543,306**	**$441,096**	**$345,939**	**-$95,157**	**-22%**

Recreation Division

Appropriations



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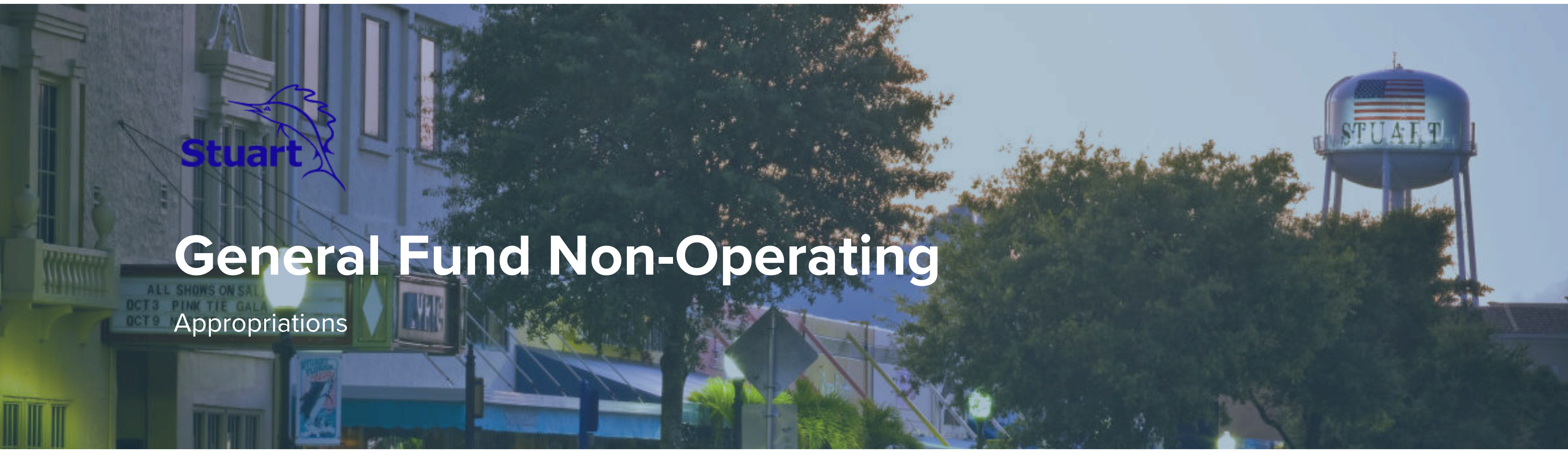
001-242 10th Street Community Center Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$412,903	$403,380	$417,325	$13,945	3%
Other Salaries and Wages	$175,000	$175,000	$175,000	$0	0%
Special Pay	$1,020	$7,520	$1,020	-$6,500	-86%
FICA Taxes	$44,975	$44,822	$45,889	$1,067	2%
Retirement Contributions	$96,897	$103,050	$106,037	$2,987	3%
Life and Health Insurances	$97,279	$101,850	$122,736	$20,886	21%
Workers' Compensation	$9,547	$9,160	$8,787	-$373	-4%
PERSONAL SERVICES TOTAL	**$837,621**	**$844,782**	**$876,794**	**$32,012**	**4%**
Operating Expenses					
Other Services	$49,965	$93,815	$78,815	-$15,000	-16%
Travel and Per Diem	$5,310	$4,510	$4,510	$0	0%
Communication Services	$2,000	$6,386	$6,500	$114	2%
Freight & Postage Services	$60	$60	$60	$0	0%
Utility Services	$43,700	$43,700	$45,000	$1,300	3%
Rentals and Leases	$3,300	$3,300	$3,000	-$300	-9%
Insurance - General Liability	$2,876	$2,680	$2,680	$0	0%
Repair & Maintenance	$158,500	$65,000	$53,000	-$12,000	-18%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Printing and Binding	–	$2,000	$2,000	$0	0%
Promotional Activities	$58,063	$63,000	$52,000	-$11,000	-17%
Other Current Charges	$20,650	$28,352	$30,832	$2,480	9%
Fleet Vehicle Leases	$23,056	$15,272	$15,272	$0	0%
Office Supplies	$5,800	$3,200	$3,000	-$200	-6%
Operating Supplies	$11,700	$7,400	$8,300	$900	12%
Books and Memberships	$1,995	$1,950	$2,006	$56	3%
Training	$2,440	$2,440	$1,975	-$465	-19%
OPERATING EXPENSES TOTAL	**$389,415**	**$343,065**	**$308,950**	**-$34,115**	**-10%**
Capital Outlay					
Machinery & Equipment Expense	$3,000	$0	–	$0	–
CAPITAL OUTLAY TOTAL	**$3,000**	**$0**	**–**	**$0**	**–**
APPROPRIATIONS TOTAL	**$1,230,036**	**$1,187,847**	**$1,185,744**	**-$2,103**	**0%**

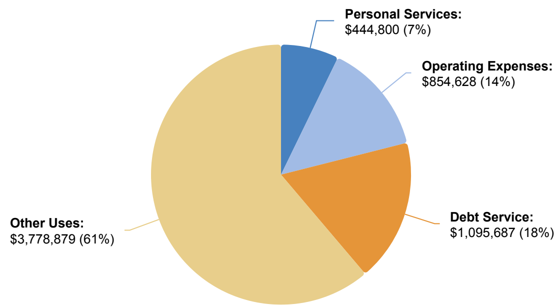


General Fund Non-Operating

Appropriations

Narrative: 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.



Total 2027 Budget (FY2027)
$6,173,994

Data Updated: Sep 04, 2026, 9:02 PM

001-290 General Fund Non-Operating Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Special Pay	$17,700	$17,700	$9,200	-$8,500	-48%
Life and Health Insurances	$551,350	$848,566	$435,600	-$412,966	-49%
PERSONAL SERVICES TOTAL	**$569,050**	**$866,266**	**$444,800**	**-$421,466**	**-49%**
Operating Expenses					
Insurance - General Liability	$654,008	$618,894	$593,697	-$25,197	-4%
Promotional Activities	$5,000	$5,000	$5,000	$0	0%
Other Current Charges	$158,637	$158,637	$255,280	$96,643	61%
Books and Memberships	$35,000	$35,000	$99,000	$64,000	183%
Indirect Costs	-$1,407,605	-$1,407,605	-$1,807,605	-$400,000	28%
OPERATING EXPENSES TOTAL	**-$554,960**	**-$590,074**	**-$854,628**	**-$264,554**	**45%**
Debt Service					

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Principal Expense	$913,357	$946,073	$956,071	$9,998	1%
Interest Expense	$179,308	$156,519	$139,616	-$16,903	-11%
DEBT SERVICE TOTAL	**$1,092,665**	**$1,102,592**	**$1,095,687**	**-$6,905**	**-1%**
Other Uses					
Intragovernmental Transfers	$2,777,321	$2,985,154	$3,308,811	$323,657	11%
Contingencies	$252,295	$148,135	$370,068	$221,933	150%
Other Uses	$741,163	$339,102	$100,000	-$239,102	-71%
OTHER USES TOTAL	**$3,770,779**	**$3,472,391**	**$3,778,879**	**$306,488**	**9%**
APPROPRIATIONS TOTAL	**$4,877,534**	**$4,851,175**	**$4,464,738**	**-$386,437**	**-8%**

Stuart

Vehicle Maintenance

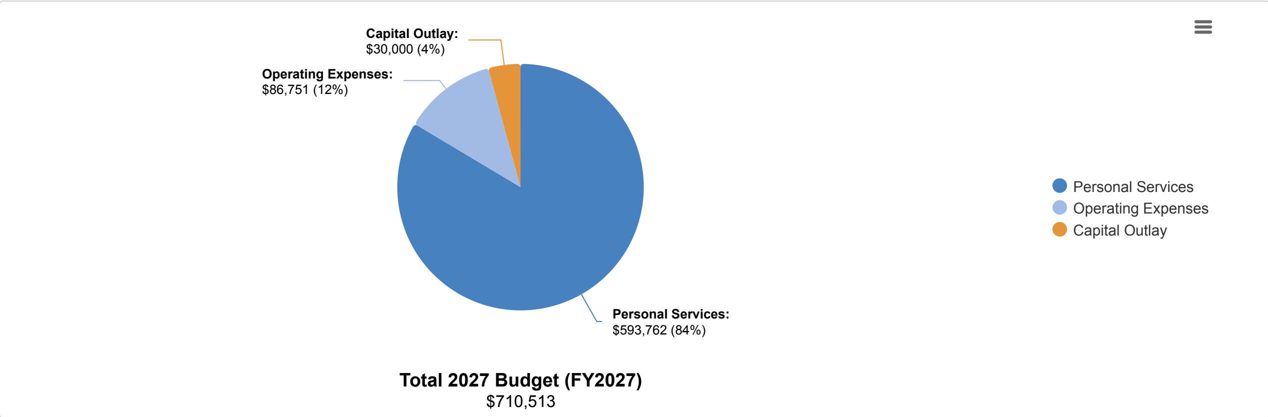
Appropriations

Narrative: Vehicle Maintenance Team

The Vehicle Maintenance Team is responsible for the maintenance, upkeep, and repair of approximately 227 City vehicles and approximately 120 pieces of various equipment ranging from small equipment (trimmers, blowers) to heavy equipment (front end loader, fire trucks, generators).

Goals

- 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.



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001-170 Vehicle Maintenance Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Appropriations					
Personal Services					
Regular Salaries/Wages	$393,436	$367,348	$386,642	$19,294	5%
Overtime	$9,000	$9,000	$9,000	$0	0%
Special Pay	$1,020	$5,820	$7,020	$1,200	21%
FICA Taxes	$30,787	$29,236	$30,804	$1,568	5%
Retirement Contributions	$55,715	$52,298	$54,773	$2,475	5%
Life and Health Insurances	$81,539	$70,278	$88,732	$18,454	26%
Workers' Compensation	$9,348	$8,570	$16,791	$8,221	96%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
PERSONAL SERVICES TOTAL	**$580,845**	**$542,550**	**$593,762**	**$51,212**	**9%**
Operating Expenses					
Other Services	$20,900	$7,000	$4,000	-$3,000	-43%
Travel and Per Diem	$3,500	$3,500	$3,500	$0	0%
Communication Services	$3,100	$2,550	$3,250	$700	27%
Freight & Postage Services	–	$200	$200	$0	0%
Utility Services	$9,300	$13,300	$13,500	$200	2%
Rentals and Leases	$1,800	$5,300	$5,900	$600	11%
Insurance - General Liability	$2,509	$2,487	$4,346	$1,859	75%
Repair & Maintenance	$5,450	$5,450	$5,750	$300	6%
Promotional Activities	–	$200	$300	$100	50%
Other Current Charges	$8,000	$15,900	$16,700	$800	5%
Office Supplies	–	$400	$400	$0	0%
Operating Supplies	$24,460	$21,850	$27,345	$5,495	25%
Books and Memberships	$1,560	$1,560	$1,560	$0	0%
OPERATING EXPENSES TOTAL	**$80,579**	**$79,697**	**$86,751**	**$7,054**	**9%**
Capital Outlay	$37,000	$0	$30,000	$30,000	–
APPROPRIATIONS TOTAL	**$698,424**	**$622,247**	**$710,513**	**$88,266**	**14%**

Building Maintenance

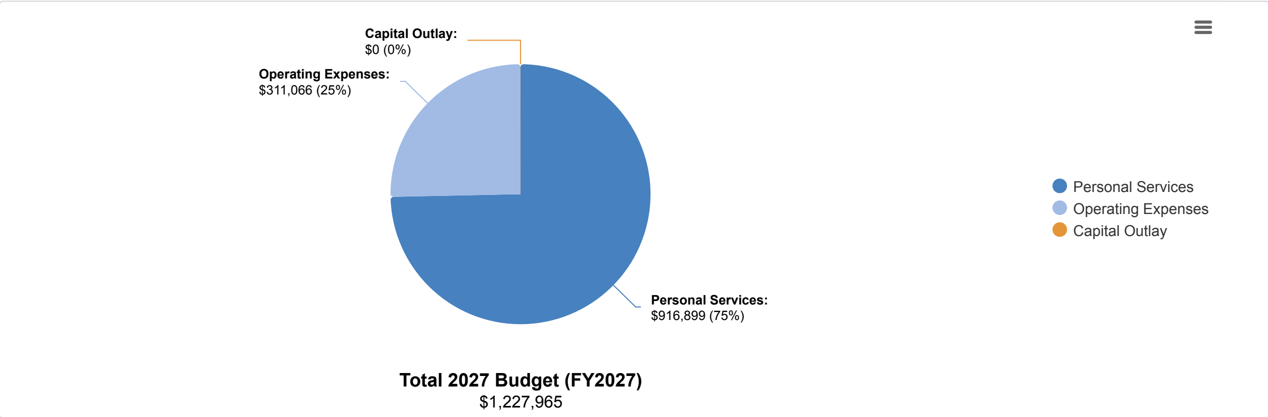
Appropriations

Narrative: Public Works - Building Maintenance

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, air conditioning, roof maintenance, and the ordering of and control of janitorial supplies.

Building Maintenance Team Goals & Objectives:

- 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.



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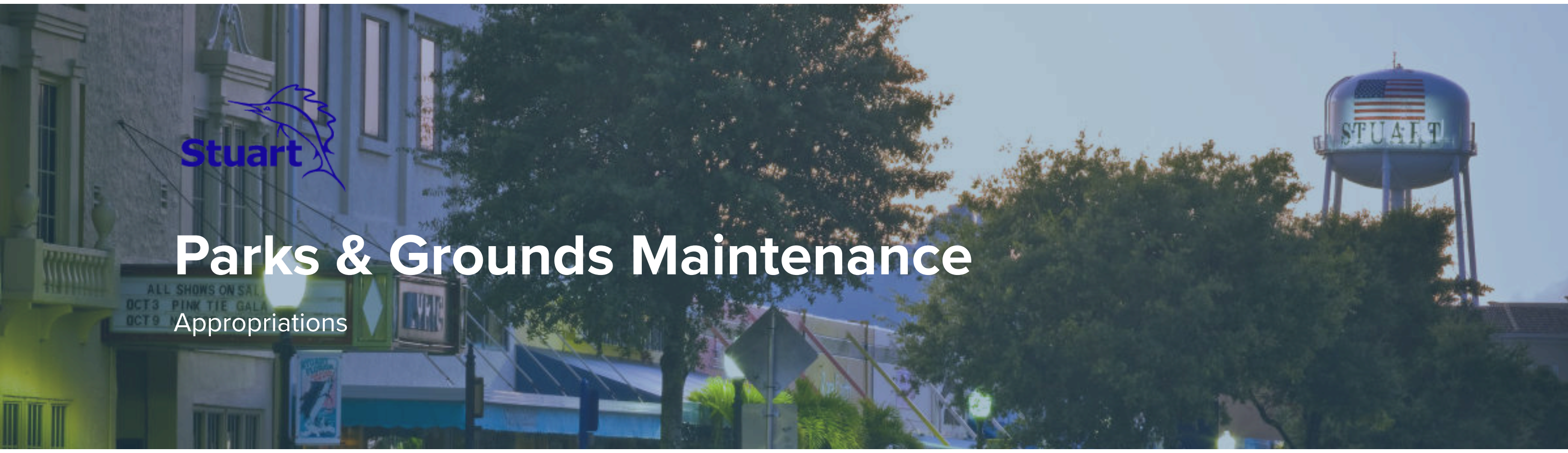
001-215 Building Maintenance Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Appropriations					
Personal Services					
Regular Salaries/Wages	$549,034	$555,264	$580,458	$25,194	5%
Overtime	$9,000	$9,000	$9,000	$0	0%
Special Pay	$4,800	$12,800	$12,800	$0	0%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
FICA Taxes	$42,690	$44,146	$46,073	$1,927	4%
Retirement Contributions	$76,923	$78,099	$81,300	$3,201	4%
Life and Health Insurances	$125,860	$139,908	$168,302	$28,394	20%
Workers' Compensation	$20,606	$19,771	$18,966	-$805	-4%
PERSONAL SERVICES TOTAL	**$828,913**	**$858,988**	**$916,899**	**$57,911**	**7%**
Operating Expenses					
Other Services	$63,350	$44,000	$54,200	$10,200	23%
Travel and Per Diem	$500	$500	$500	$0	0%
Communication Services	$6,300	$4,417	$3,800	-$617	-14%
Utility Services	$7,000	$7,000	$7,000	$0	0%
Rentals and Leases	$4,500	$6,100	$6,300	$200	3%
Insurance - General Liability	$656	$629	$603	-$26	-4%
Repair & Maintenance	$96,700	$81,500	$87,500	$6,000	7%
Promotional Activities	–	$1,668	$1,700	$32	2%
Other Current Charges	$1,968	$300	$300	$0	0%
Fleet Vehicle Leases	$13,743	$27,200	$27,200	$0	0%
Office Supplies	–	$900	$1,800	$900	100%
Operating Supplies	$95,363	$105,113	$116,263	$11,150	11%
Books and Memberships	$1,700	$1,700	$1,700	$0	0%
Training	–	$2,200	$2,200	$0	0%
OPERATING EXPENSES TOTAL	**$291,780**	**$283,227**	**$311,066**	**$27,839**	**10%**
Capital Outlay					
Buildings Expense	$18,000	$0	–	$0	–
CAPITAL OUTLAY TOTAL	**$18,000**	**$0**	**–**	**$0**	**–**
APPROPRIATIONS TOTAL	**$1,138,693**	**$1,142,215**	**$1,227,965**	**$85,750**	**8%**



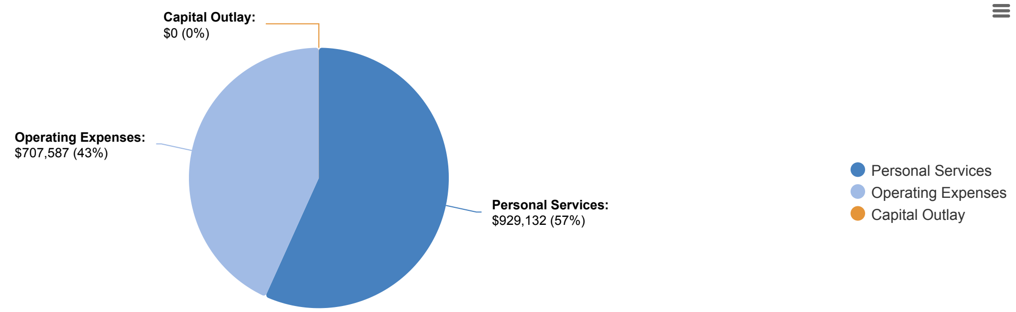
Parks & Grounds Maintenance

Appropriations

Narrative: Public Works - Parks & Grounds Maintenance

The Parks & Grounds 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 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.

FY2027 Goals and Objectives
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.



Total 2027 Budget (FY2027)
$1,636,719

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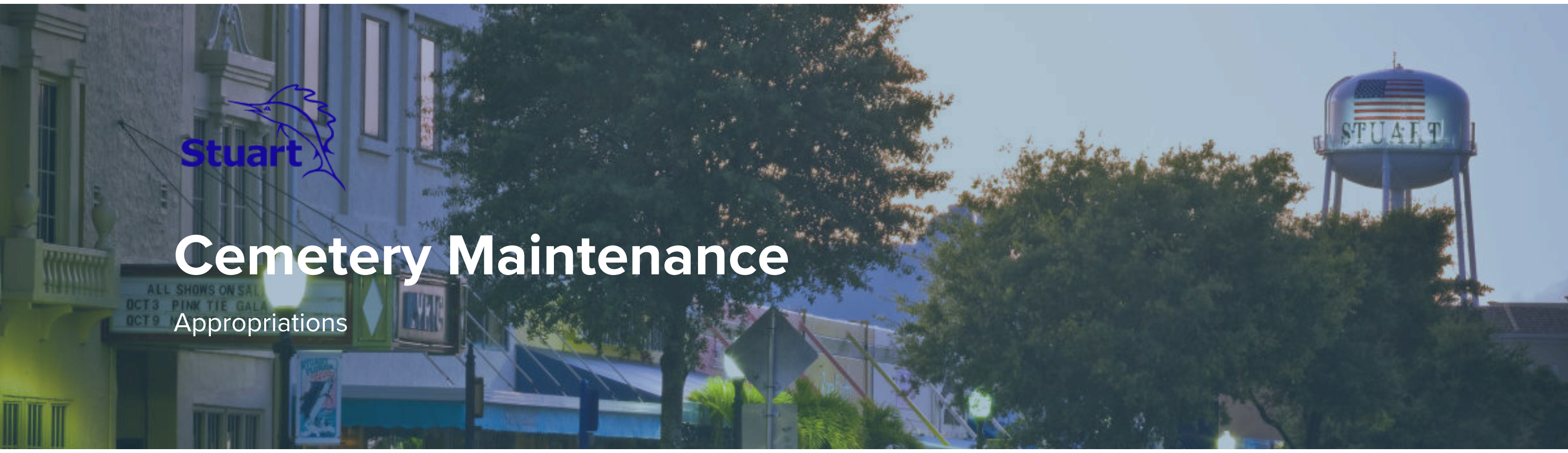
001-220 Parks & Grounds Maintenance Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$407,258	$539,465	$559,661	$20,196	4%
Overtime	$22,000	$22,000	$22,000	$0	0%
Special Pay	$1,020	$11,620	$11,620	$0	0%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
FICA Taxes	$32,839	$43,841	$45,386	$1,545	4%
Retirement Contributions	$60,616	$78,775	$81,303	$2,528	3%
Life and Health Insurances	$127,271	$147,239	$175,037	$27,798	19%
Workers' Compensation	$18,153	$17,417	$34,125	$16,708	96%
PERSONAL SERVICES TOTAL	**$669,157**	**$860,357**	**$929,132**	**$68,775**	**8%**
Operating Expenses					
Professional Services	$10,200	$2,000	$2,000	$0	0%
Other Services	$57,650	$48,300	$54,600	$6,300	13%
Travel and Per Diem	$2,900	$2,900	$2,900	$0	0%
Communication Services	$2,104	$2,104	$2,080	-$24	-1%
Freight & Postage Services	$25	$25	$50	$25	100%
Utility Services	$329,600	$340,100	$340,100	$0	0%
Rentals and Leases	$5,000	$8,500	$8,500	$0	0%
Insurance - General Liability	$8,171	$4,104	$3,937	-$167	-4%
Repair & Maintenance	$174,600	$106,350	$110,100	$3,750	4%
Printing and Binding	–	$400	$800	$400	100%
Promotional Activities	–	$4,320	$4,320	$0	0%
Other Current Charges	$4,520	$700	$700	$0	0%
Fleet Vehicle Leases	$40,195	$76,940	$71,620	-$5,320	-7%
Office Supplies	–	$1,000	$2,000	$1,000	100%
Operating Supplies	$98,780	$92,650	$99,180	$6,530	7%
Books and Memberships	$150	$150	$150	$0	0%
Training	$2,850	$4,550	$4,550	$0	0%
OPERATING EXPENSES TOTAL	**$736,745**	**$695,093**	**$707,587**	**$12,494**	**2%**
Capital Outlay					
Infrastructure Expense	$1,334,500	$0	–	$0	–
Machinery & Equipment Expense	$13,500	$0	–	$0	–
CAPITAL OUTLAY TOTAL	**$1,348,000**	**$0**	**–**	**$0**	**–**
APPROPRIATIONS TOTAL	**$2,753,902**	**$1,555,450**	**$1,636,719**	**$81,269**	**5%**

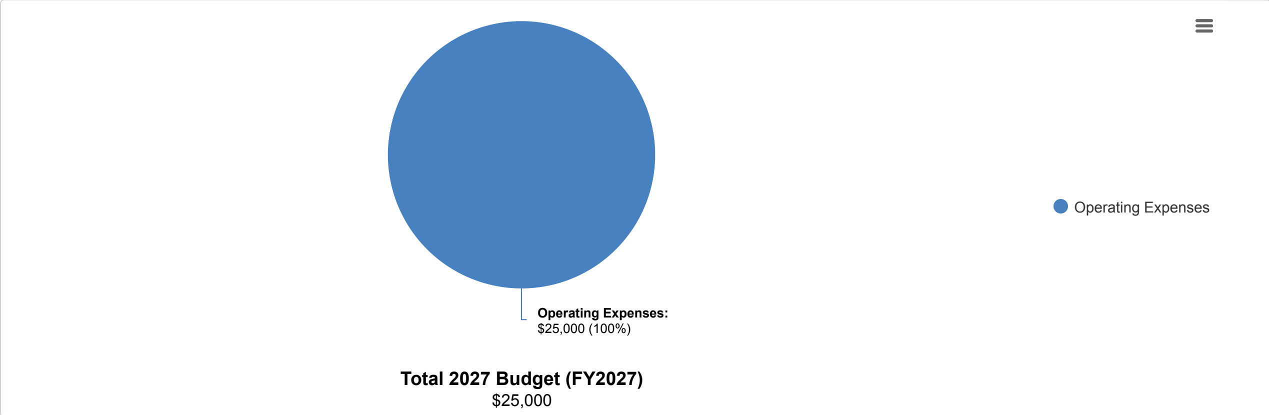


Cemetery Maintenance

Appropriations

Narrative: Public Works - Cemetery Maintenance

Moore's Cemetery is managed the City of Stuart Public Works Department, which is responsible for day-to-day operations of the grounds to include mowing, trimming, fertilizing, tree and shrub trimming, and removal of debris and trash. Also, the department does marking of plots and restoring plots after services are rendered.



Data Updated: Sep 04, 2026, 9:02 PM

001-225 Cemetery Maintenance Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Operating Expenses					
Other Services	$18,000	$21,000	$13,000	-$8,000	-38%
Repair & Maintenance	$10,000	$11,000	$11,000	$0	0%
Operating Supplies	$2,000	$1,000	$1,000	$0	0%
OPERATING EXPENSES TOTAL	**$30,000**	**$33,000**	**$25,000**	**-$8,000**	**-24%**
APPROPRIATIONS TOTAL	**$30,000**	**$33,000**	**$25,000**	**-$8,000**	**-24%**

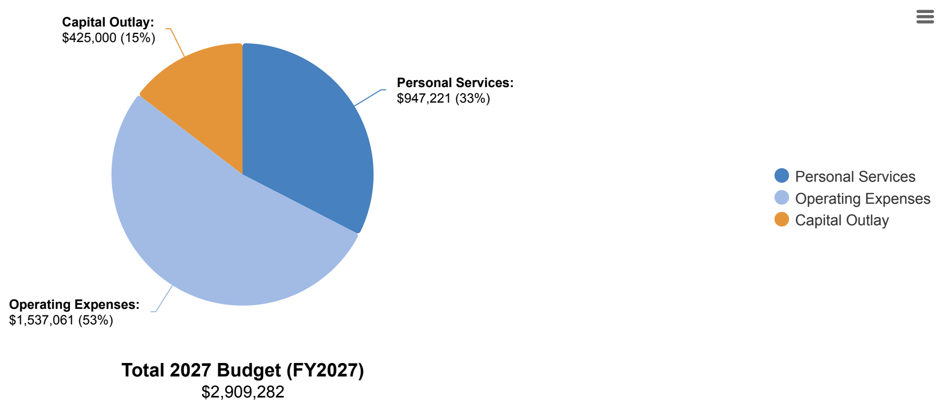
Transporation Maintenance

Appropriations

Narrative: Public Works - Transportation Maintenance

The Transportation 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.

FY2027 Goals and Objectives
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.



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001-230 Transportation Maintenance Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Appropriations					
Personal Services					
Regular Salaries/Wages	$515,610	$532,217	$609,251	$77,034	14%
Overtime	$12,000	$12,000	$12,000	$0	0%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Special Pay	$3,780	$12,184	$13,384	$1,200	10%
FICA Taxes	$39,304	$40,938	$46,714	$5,776	14%
Retirement Contributions	$94,601	$99,296	$108,080	$8,784	9%
Life and Health Insurances	$115,707	$96,367	$139,324	$42,957	45%
Workers' Compensation	$20,066	$19,252	$18,468	-$784	-4%
PERSONAL SERVICES TOTAL	**$801,068**	**$812,254**	**$947,221**	**$134,967**	**17%**
Operating Expenses					
Professional Services	$15,000	$100,000	$20,000	-$80,000	-80%
Other Services	$427,750	$426,250	$415,000	-$11,250	-3%
Travel and Per Diem	$500	$500	$500	$0	0%
Communication Services	$3,730	$3,730	$3,250	-$480	-13%
Freight & Postage Services	$25	$25	$50	$25	100%
Utility Services	$235,500	$235,500	$235,500	$0	0%
Rentals and Leases	$4,000	$43,584	$207,227	$163,643	375%
Insurance - General Liability	$1,419	$1,361	$1,306	-$55	-4%
Repair & Maintenance	$713,117	$645,852	$532,117	-$113,735	-18%
Printing and Binding	$500	$500	$500	$0	0%
Promotional Activities	–	$1,740	$1,800	$60	3%
Other Current Charges	$2,240	$3,769	$3,771	$2	0%
Fleet Vehicle Leases	$45,528	$99,200	$57,440	-$41,760	-42%
Office Supplies	–	$1,000	$2,000	$1,000	100%
Operating Supplies	$212,500	$20,450	$20,600	$150	1%
Road Materials and Supplies	–	$34,200	$34,000	-$200	-1%
Books and Memberships	$2,000	$2,000	$2,000	$0	0%
OPERATING EXPENSES TOTAL	**$1,663,809**	**$1,619,661**	**$1,537,061**	**-$82,600**	**-5%**
Capital Outlay					
Buildings Expense	$9,132	$0	–	$0	–
Infrastructure Expense	$1,380,000	$1,150,000	$425,000	-$725,000	-63%
Machinery & Equipment Expense	$177,000	$0	–	$0	–
CAPITAL OUTLAY TOTAL	**$1,566,132**	**$1,150,000**	**$425,000**	**-$725,000**	**-63%**
APPROPRIATIONS TOTAL	**$4,031,009**	**$3,581,915**	**$2,909,282**	**-$672,633**	**-19%**

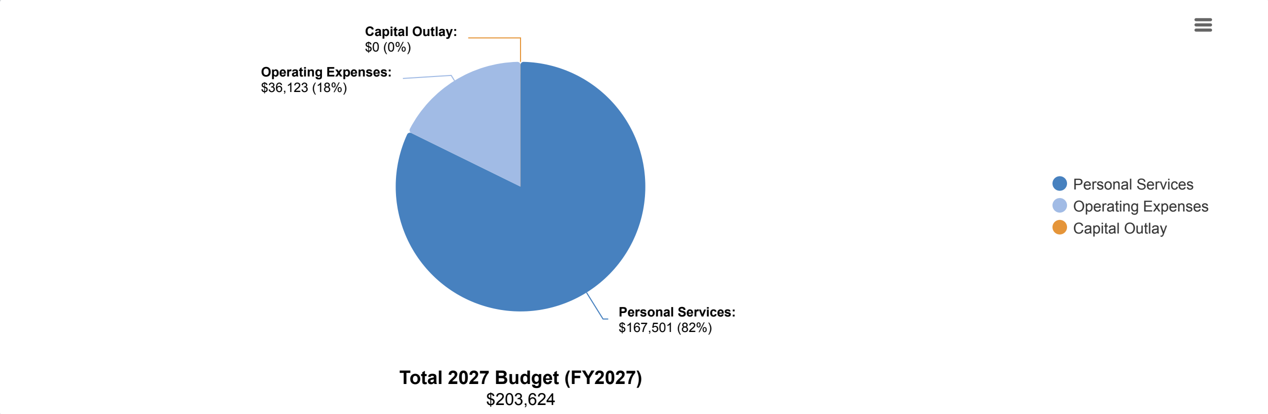
Tram Operations

Appropriations

Narrative: Public Works - Tram Operations

The Micro Transit System Team is responsible for providing daily transportation from 3 Park and Ride locations with an additional 7 route locations and 5 on-call locations provided for passengers to be picked up in the Stuart downtown area. We have 11 part time employees and a total of 6 trams with 2 shifts that operate 7 days a week including most holidays.

The team does the following:
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.



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001-232 Tram Operations Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Appropriations					
Personal Services					
Other Salaries and Wages	$127,500	$127,500	$127,500	$0	0%
Overtime	$500	$500	$500	$0	0%
FICA Taxes	$39	$9,792	$9,792	$0	0%
Retirement Contributions	$117	$29,709	$29,709	$0	0%
PERSONAL SERVICES TOTAL	**$128,156**	**$167,501**	**$167,501**	**$0**	**0%**
Operating Expenses					

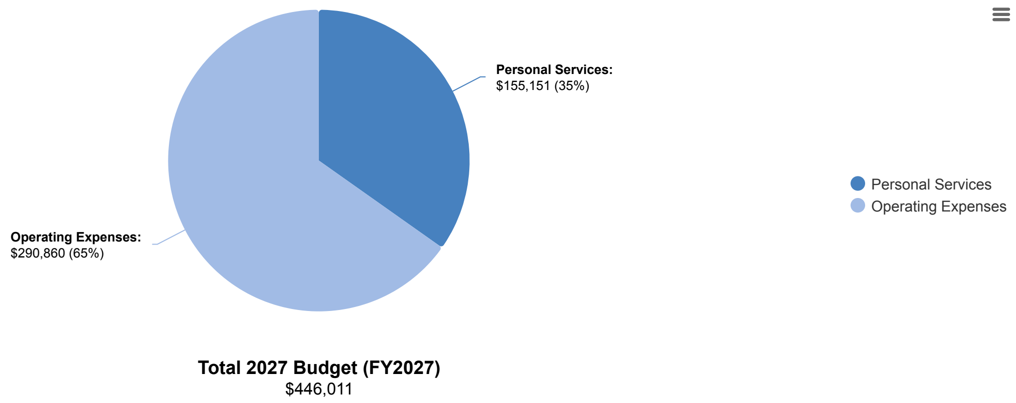
	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Communication Services	$1,000	$500	$500	$0	0%
Freight & Postage Services	$200	$200	$200	$0	0%
Utility Services	$700	$700	$800	$100	14%
Insurance - General Liability	$1,437	$1,379	$1,323	-$56	-4%
Repair & Maintenance	$20,000	$22,000	$20,000	-$2,000	-9%
Printing and Binding	–	$600	$1,200	$600	100%
Office Supplies	–	$400	$800	$400	100%
Operating Supplies	$14,141	$13,100	$11,300	-$1,800	-14%
OPERATING EXPENSES TOTAL	**$37,478**	**$38,879**	**$36,123**	**-$2,756**	**-7%**
Capital Outlay					
Machinery & Equipment Expense	–	$18,500	$0	-$18,500	-100%
CAPITAL OUTLAY TOTAL	**–**	**$18,500**	**$0**	**-$18,500**	**-100%**
APPROPRIATIONS TOTAL	**$165,634**	**$224,880**	**$203,624**	**-$21,256**	**-9%**

Athletic Field Maintenance

Appropriations

Narrative: Ballfield Maintenance - Public Works

This maintenance team maintains athletic facilities in a manner that reflects the overall quality of life in the community



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001-243 Ballfield Maintenance Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$74,498	$80,541	$94,437	$13,896	17%
Overtime	$2,000	$2,000	$2,000	$0	0%
Special Pay	–	$1,600	$1,600	$0	0%
FICA Taxes	$5,853	$6,437	$7,500	$1,063	17%
Retirement Contributions	$10,619	$11,442	$13,299	$1,857	16%
Life and Health Insurances	$26,393	$8,628	$33,331	$24,703	286%
Workers' Compensation	$3,243	$3,111	$2,984	-$127	-4%
PERSONAL SERVICES TOTAL	**$122,606**	**$113,759**	**$155,151**	**$41,392**	**36%**
Operating Expenses					
Other Services	$48,000	$51,000	$40,200	-$10,800	-21%
Communication Services	$100	$0	–	$0	–
Utility Services	$153,300	$141,000	$141,000	$0	0%
Rentals and Leases	$5,000	$5,000	$19,000	$14,000	280%

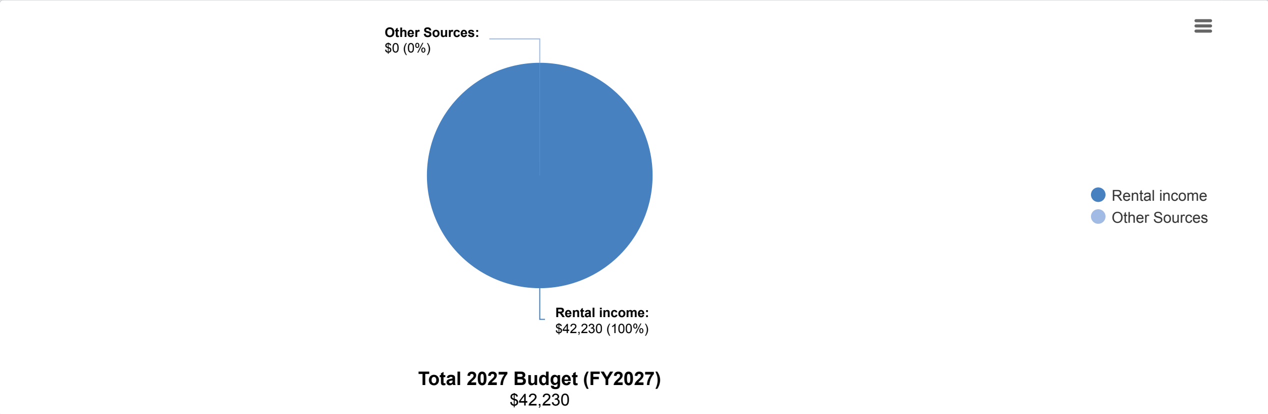
	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Repair & Maintenance	$65,700	$68,700	$75,700	$7,000	10%
Promotional Activities	–	$458	$460	$2	0%
Other Current Charges	$458	$0	–	$0	–
Operating Supplies	$9,500	$9,500	$14,500	$5,000	53%
OPERATING EXPENSES TOTAL	**$282,058**	**$275,658**	**$290,860**	**$15,202**	**6%**
APPROPRIATIONS TOTAL	**$404,664**	**$389,417**	**$446,011**	**$56,594**	**15%**

Landfill Management

Revenues and Appropriations

Landfill Property Fund

The Landfill Property Fund is special-purpose fund used to cover the costs, maintenance, and long-term management and monitoring of Stuart's landfill site.



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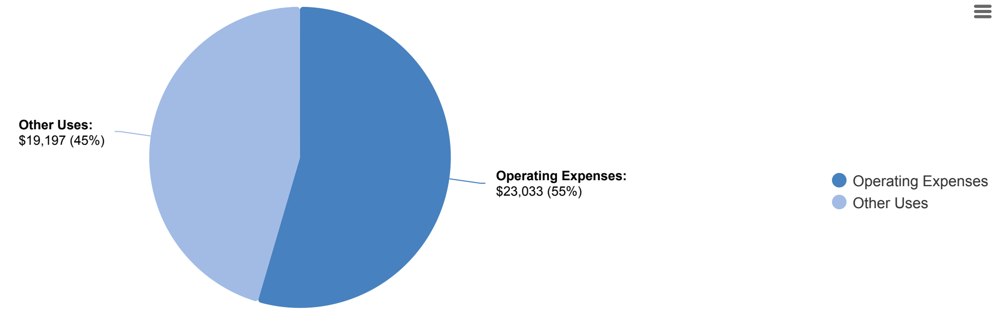
104 - Landfill Management Revenues by Object

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Revenues					
Rental income					
Rentals - Non-Taxable	$38,476	$41,000	$42,230	$1,230	3%
RENTAL INCOME TOTAL	**$38,476**	**$41,000**	**$42,230**	**$1,230**	**3%**
Other Sources					
Other Sources	$10,000	$0	–	$0	–
OTHER SOURCES TOTAL	**$10,000**	**$0**	**–**	**$0**	**–**
REVENUES TOTAL	**$48,476**	**$41,000**	**$42,230**	**$1,230**	**3%**



Total 2027 Budget (FY2027)
$42,230

Data Updated: Sep 04, 2026, 9:02 PM

104-114 Landfill Property Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Operating Expenses					
Professional Services	$10,000	$10,000	$10,000	$0	0%
Other Services	$10,000	$10,000	$10,000	$0	0%
Utility Services	$350	$350	$350	$0	0%
Indirect Costs	$2,683	$2,683	$2,683	$0	0%
OPERATING EXPENSES TOTAL	**$23,033**	**$23,033**	**$23,033**	**$0**	**0%**
Other Uses					
Other Uses	$25,443	$17,967	$19,197	$1,230	7%
OTHER USES TOTAL	**$25,443**	**$17,967**	**$19,197**	**$1,230**	**7%**
APPROPRIATIONS TOTAL	**$48,476**	**$41,000**	**$42,230**	**$1,230**	**3%**

Community Redevelopment Agency (CRA)

Revenues and Appropriations

Narrative: Community Redevelopment Agency (CRA)

The Community Redevelopment Agency (CRA) 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.

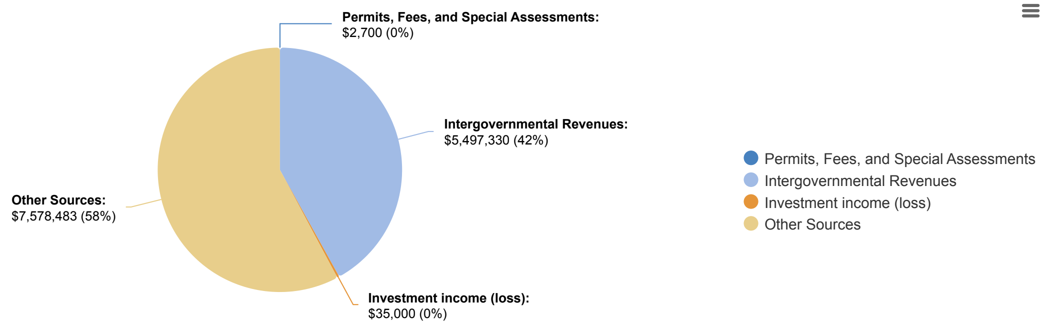
7. Encourage Sustainable and Resilient Development
Support projects that incorporate sustainable design, environmental stewardship, and long-term resilience to ensure lasting community benefits.
These goals and objectives collectively guide the CRA in making strategic investments that maximize public benefit, stimulate economic activity, and advance the redevelopment vision for the City of Stuart.

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.



Total 2027 Budget (FY2027)
$13,113,513

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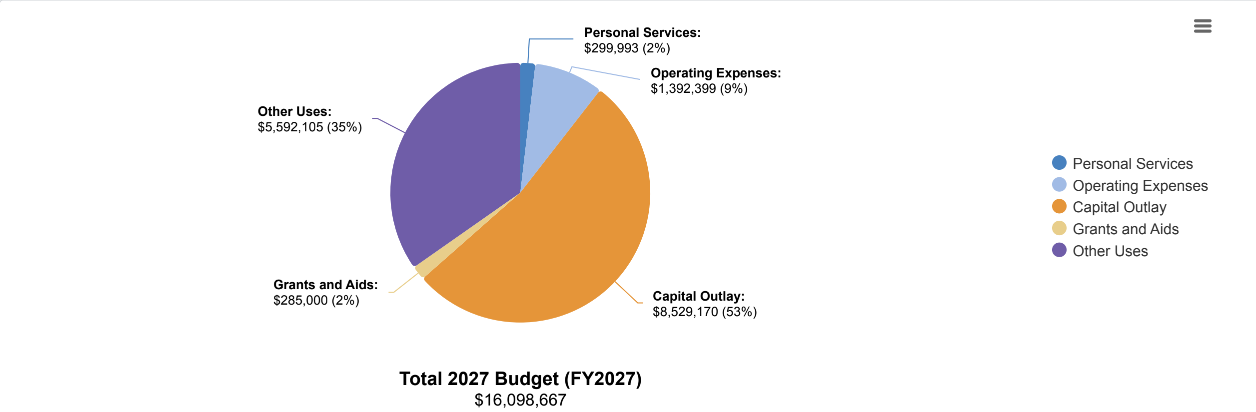
107 - CRA Revenues by Object

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Revenues					
Permits, Fees, and Special Assessments					
Other Permits and Assessments	$2,700	$2,700	$2,700	$0	0%
PERMITS, FEES, AND SPECIAL ASSESSMENTS TOTAL	**$2,700**	**$2,700**	**$2,700**	**$0**	**0%**
Intergovernmental Revenues					
Other Local Revenues	$3,555,195	$4,001,558	$5,497,330	$1,495,772	37%
INTERGOVERNMENTAL REVENUES TOTAL	**$3,555,195**	**$4,001,558**	**$5,497,330**	**$1,495,772**	**37%**
Investment income (loss)					
Interest	$75,000	$35,000	$35,000	$0	0%
INVESTMENT INCOME (LOSS) TOTAL	**$75,000**	**$35,000**	**$35,000**	**$0**	**0%**
Other Sources					
Other Sources	$13,000,000	$13,480,517	$7,254,826	-$6,225,691	-46%
Interfund Transfers In	$7,170,145	$2,985,154	$323,657	-$2,661,497	-89%
OTHER SOURCES TOTAL	**$20,170,145**	**$16,465,671**	**$7,578,483**	**-$8,887,188**	**-54%**

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
REVENUES TOTAL	$23,803,040	$20,504,929	$13,113,513	-$7,391,416	-36%



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107-117 CRA Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Appropriations					
Personal Services					
Regular Salaries/Wages	$195,984	$212,610	$218,988	$6,378	3%
Special Pay	$4,440	$6,840	$6,840	$0	0%
FICA Taxes	$14,993	$16,321	$16,558	$237	1%
Retirement Contributions	$52,846	$57,980	$56,974	-$1,006	-2%
Life and Health Insurances	$8,848	$8,764	$280	-$8,484	-97%
Workers' Compensation	$383	$368	$353	-$15	-4%
PERSONAL SERVICES TOTAL	$277,494	$302,883	$299,993	-$2,890	-1%
Operating Expenses					
Professional Services	$340,000	$230,000	$670,000	$440,000	191%
Travel and Per Diem	$3,000	$3,000	$3,000	$0	0%
Communication Services	$1,500	$150	$0	-$150	-100%
Freight & Postage Services	$2,000	$2,000	$2,000	$0	0%
Utility Services	–	$8,400	$0	-$8,400	-100%
Rentals and Leases	$35,000	$500	$950	$450	90%
Insurance - General Liability	$3,895	$3,737	$3,585	-$152	-4%
Repair & Maintenance	$204,488	$214,488	$230,000	$15,512	7%
Printing and Binding	$11,000	$15,000	$15,000	$0	0%
Promotional Activities	$3,000	$16,000	$73,000	$57,000	356%
Other Current Charges	$367,300	$320,750	$320,500	-$250	0%
Office Supplies	$2,000	$2,086	$2,586	$500	24%
Operating Supplies	$45,000	$20,000	$20,000	$0	0%
Books and Memberships	$2,975	$2,975	$2,975	$0	0%
Training	$1,000	$1,000	$1,000	$0	0%
Indirect Costs	$47,803	$47,803	$47,803	$0	0%

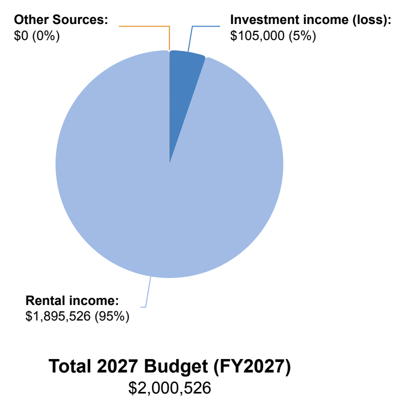
	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
OPERATING EXPENSES TOTAL	**$1,069,961**	**$887,889**	**$1,392,399**	**$504,510**	**57%**
Capital Outlay					
Buildings Expense	$800,000	$0	–	$0	–
Infrastructure Expense	$17,392,824	$17,999,080	$8,529,170	-$9,469,910	-53%
CAPITAL OUTLAY TOTAL	**$18,192,824**	**$17,999,080**	**$8,529,170**	**-$9,469,910**	**-53%**
Grants and Aids					
Aids to Private Organizations	$190,000	$261,500	$285,000	$23,500	9%
GRANTS AND AIDS TOTAL	**$190,000**	**$261,500**	**$285,000**	**$23,500**	**9%**
Other Uses					
Intragovernmental Transfers	$953,610	$962,195	$1,531,876	$569,681	59%
Contingencies	$194,151	$91,382	$91,382	$0	0%
Other Uses	$2,925,000	$0	$3,968,847	$3,968,847	–
OTHER USES TOTAL	**$4,072,761**	**$1,053,577**	**$5,592,105**	**$4,538,528**	**431%**
APPROPRIATIONS TOTAL	**$23,803,040**	**$20,504,929**	**$16,098,667**	**-$4,406,262**	**-21%**

Leased Property Management

Revenues and Appropriations

Description: 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.



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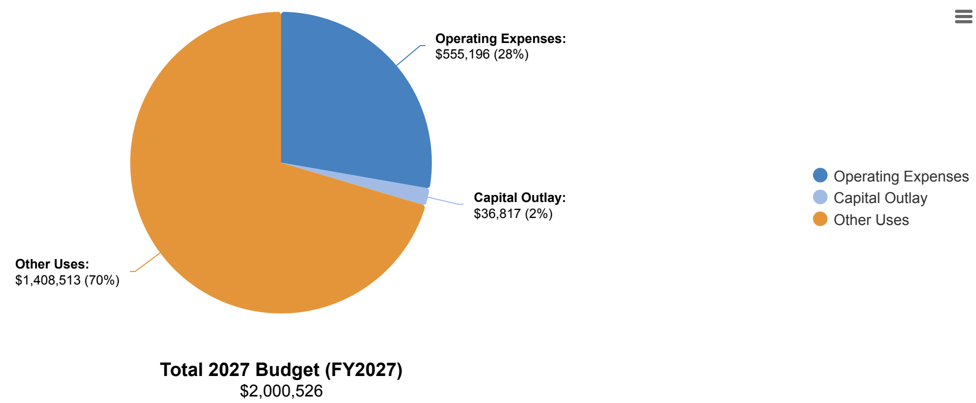
110 - Leased Property Revenues by Object

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Revenues					
Investment income (loss)					
Interest	$105,000	$105,000	$105,000	$0	0%
INVESTMENT INCOME (LOSS) TOTAL	**$105,000**	**$105,000**	**$105,000**	**$0**	**0%**
Rental income					
Rentals - Taxable	$947,664	$1,005,717	$6,000	-$999,717	-99%
Rentals - Taxable CHC	$388,874	$316,463	$0	-$316,463	-100%
Rentals - Non-Taxable	$37,189	$55,189	$1,239,602	$1,184,413	2,146%
Rentals - Non-Taxable CHC	$43,031	$43,031	$649,524	$606,493	1,409%
Other Rents & Royalties	$400	$400	$400	$0	0%
RENTAL INCOME TOTAL	**$1,417,158**	**$1,420,800**	**$1,895,526**	**$474,726**	**33%**
Other Sources					
Other Sources	–	$77,222	$0	-$77,222	-100%
OTHER SOURCES TOTAL	**–**	**$77,222**	**$0**	**-$77,222**	**-100%**

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
REVENUES TOTAL	$1,522,158	$1,603,022	$2,000,526	$397,504	25%



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110-910 Leased Property Management Appropriations

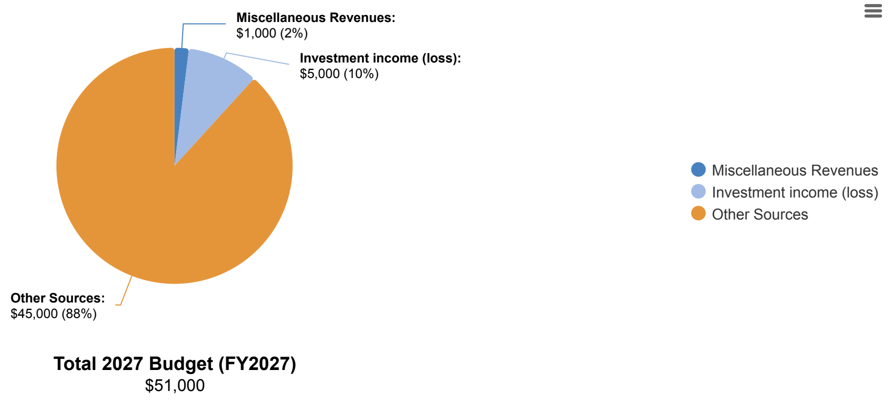
	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Appropriations					
Operating Expenses					
Other Services	–	$4,700	$10,000	$5,300	113%
Communication Services	$4,500	$4,500	$4,000	-$500	-11%
Utility Services	$75,600	$65,600	$60,000	-$5,600	-9%
Rentals and Leases	$60,900	$60,900	$121,900	$61,000	100%
Insurance - General Liability	$1,082	$1,038	$996	-$42	-4%
Repair & Maintenance	$209,500	$298,722	$350,000	$51,278	17%
Other Current Charges	$3,800	$3,800	$3,800	$0	0%
Operating Supplies	–	$4,500	$4,500	$0	0%
OPERATING EXPENSES TOTAL	$355,382	$443,760	$555,196	$111,436	25%
Capital Outlay					
Buildings Expense	$27,000	$27,000	$27,000	$0	0%
Machinery & Equipment Expense	$9,817	$9,817	$9,817	$0	0%
CAPITAL OUTLAY TOTAL	$36,817	$36,817	$36,817	$0	0%
Other Uses					
Intragovernmental Transfers	$788,544	$793,800	$793,800	$0	0%
Other Uses	$341,415	$328,645	$614,713	$286,068	87%
OTHER USES TOTAL	$1,129,959	$1,122,445	$1,408,513	$286,068	25%
APPROPRIATIONS TOTAL	$1,522,158	$1,603,022	$2,000,526	$397,504	25%

Police Special Funds

Revenues and Appropriations

Narrative: 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.



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190 - Police Special Revenues by Object

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Revenues					
Miscellaneous Revenues	–	–	$1,000	$1,000	–
Investment income (loss)	–	–	$5,000	$5,000	–
Other Sources					
Interfund Transfers In	$84,950	$75,450	$45,000	-$30,450	-40%
OTHER SOURCES TOTAL	**$84,950**	**$75,450**	**$45,000**	**-$30,450**	**-40%**
REVENUES TOTAL	**$84,950**	**$75,450**	**$51,000**	**-$24,450**	**-32%**

190 - Police Special Funds Appropriations by Department

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
192 - LETF Disbursements	$22,000	$22,000	$10,500	-$11,500	-52%
194 - Law Enforcement Trust Fund	$27,500	$25,000	$5,000	-$20,000	-80%
196 - Law Enforcement Education Fund	$35,450	$28,450	$35,500	$7,050	25%
APPROPRIATIONS TOTAL	**$84,950**	**$75,450**	**$51,000**	**-$24,450**	**-32%**

190-192 LETF Disbursements

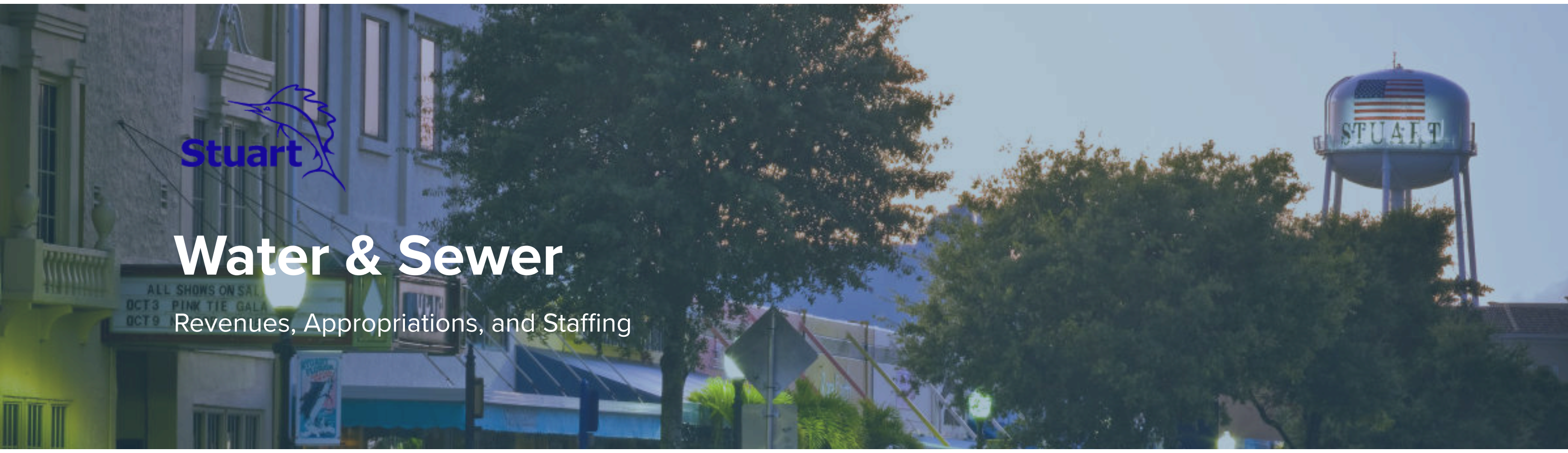
	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Operating Expenses					
Professional Services	$10,000	$10,000	$0	-$10,000	-100%
Repair & Maintenance	$1,500	$1,500	$0	-$1,500	-100%
Other Current Charges	$10,000	$10,000	$10,000	$0	0%
Operating Supplies	$500	$500	$500	$0	0%
OPERATING EXPENSES TOTAL	**$22,000**	**$22,000**	**$10,500**	**-$11,500**	**-52%**
APPROPRIATIONS TOTAL	**$22,000**	**$22,000**	**$10,500**	**-$11,500**	**-52%**

190-194 Law Enforcement Trust Fund Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Operating Expenses					
Investigations	$10,000	$10,000	$0	-$10,000	-100%
Travel and Per Diem	$5,000	$5,000	$5,000	$0	0%
Operating Supplies	$5,000	$5,000	$0	-$5,000	-100%
Books and Memberships	$5,000	$0	–	$0	–
Training	$2,500	$5,000	$0	-$5,000	-100%
OPERATING EXPENSES TOTAL	**$27,500**	**$25,000**	**$5,000**	**-$20,000**	**-80%**
APPROPRIATIONS TOTAL	**$27,500**	**$25,000**	**$5,000**	**-$20,000**	**-80%**

190-196 Law Enforcement Education Fund Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Operating Expenses					
Travel and Per Diem	$27,000	$20,000	$5,000	-$15,000	-75%
Books and Memberships	$1,150	$1,150	$0	-$1,150	-100%
Training	$7,300	$7,300	$30,500	$23,200	318%
OPERATING EXPENSES TOTAL	**$35,450**	**$28,450**	**$35,500**	**$7,050**	**25%**
APPROPRIATIONS TOTAL	**$35,450**	**$28,450**	**$35,500**	**$7,050**	**25%**



Stuart

Water & Sewer

Revenues, Appropriations, and Staffing

Narrative: Water & Sewer Fund

The Water and Sewer Division is responsible for managing and supervising the operation of the Water Treatment, Water Reclamation, Distribution and Collection, and Utility Customer Service Teams. The division is also responsible for planning, coordinating, initiating, monitoring, inspecting, and overseeing the implementation of the Capital Improvement Program. Capital Improvement Projects include construction and infrastructure improvements from preliminary concept through design, bidding, project approval, construction, and project completion. Other responsibilities include conducting field inspections and investigation of projects, conditions and issues that warrant such scrutiny; and preparing professional management analyses of issues which will result in increased efficiency or savings to the City.

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.

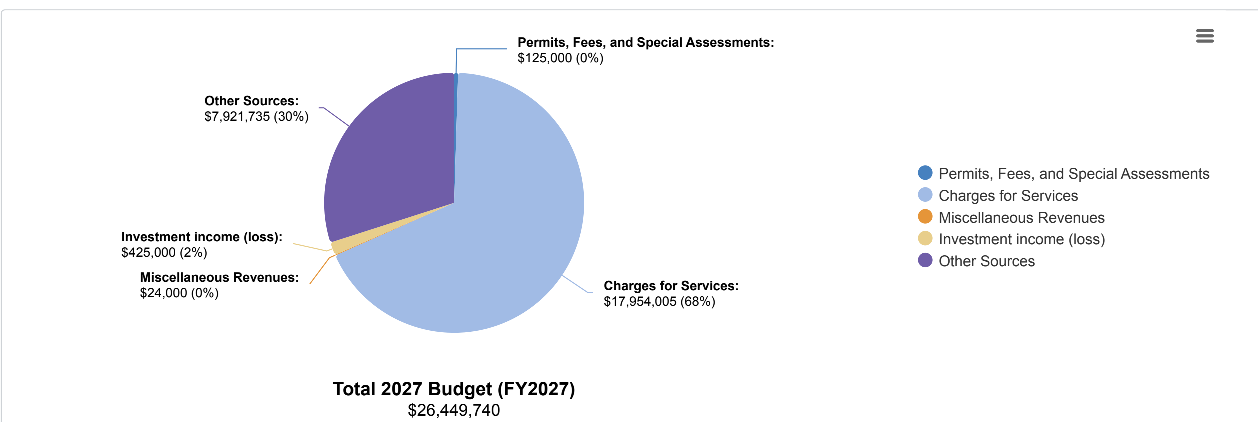
Utility Facilities and Business Systems
Reliable utility service depends not only on treatment and distribution infrastructure, but also on the facilities and business systems that support daily operations.

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.



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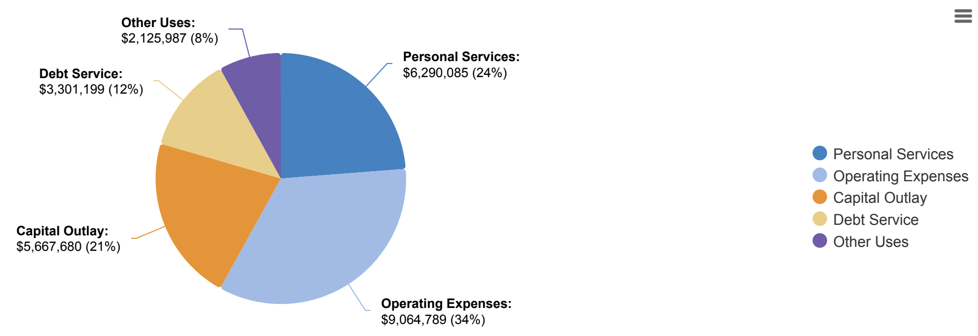
410 - Water & Sewer Revenues by Category

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Revenues					
Permits, Fees, and Special Assessments	$10,000	$100,000	$125,000	$25,000	25%
Charges for Services	$16,357,578	$17,206,886	$17,954,005	$747,119	4%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Miscellaneous Revenues	$12,000	$0	$24,000	$24,000	–
Investment income (loss)	$1,565,672	$425,000	$425,000	$0	0%
Other Sources	$3,552,438	$5,824,495	$7,921,735	$2,097,240	36%
REVENUES TOTAL	**$21,497,688**	**$23,556,381**	**$26,449,740**	**$2,893,359**	**12%**

410 - Water & Sewer Revenues by Object

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Revenues					
Permits, Fees, and Special Assessments					
Other Permits and Assessments	$10,000	$100,000	$125,000	$25,000	25%
PERMITS, FEES, AND SPECIAL ASSESSMENTS TOTAL	**$10,000**	**$100,000**	**$125,000**	**$25,000**	**25%**
Charges for Services					
Water Utility Fees	$8,585,273	$9,057,464	$9,555,625	$498,161	6%
Water Fees Delinquent	$17,000	$17,000	$17,000	$0	0%
Sewer/Wastewater Fees	$7,220,305	$7,617,422	$8,036,380	$418,958	6%
Sewer Fees Delinquent	$15,000	$15,000	$15,000	$0	0%
Reclaimed Water Charges	$40,000	$20,000	$0	-$20,000	-100%
Sewer Expansion Payment Plans	$400,000	$400,000	$250,000	-$150,000	-37%
Service Charge - Other Utility	–	$80,000	$80,000	$0	0%
Utility Service Charges	$80,000	$0	–	$0	–
CHARGES FOR SERVICES TOTAL	**$16,357,578**	**$17,206,886**	**$17,954,005**	**$747,119**	**4%**
Miscellaneous Revenues					
Disposition of Assets	–	–	$15,000	$15,000	–
Miscellaneous Revenue	$12,000	$0	$9,000	$9,000	–
MISCELLANEOUS REVENUES TOTAL	**$12,000**	**$0**	**$24,000**	**$24,000**	**–**
Investment income (loss)					
Proprietary Interest	$1,565,672	$425,000	$425,000	$0	0%
INVESTMENT INCOME (LOSS) TOTAL	**$1,565,672**	**$425,000**	**$425,000**	**$0**	**0%**
Other Sources					
Other Sources	$3,402,438	$1,347,656	$2,252,735	$905,079	67%
Interfund Transfers In	–	–	$370,000	$370,000	–
Proprietary Federal Grant	–	$390,500	$0	-$390,500	-100%
Proprietary State Grant	$150,000	$0	–	$0	–
Proprietary Other Non-Operating	–	$4,086,339	$5,299,000	$1,212,661	30%
OTHER SOURCES TOTAL	**$3,552,438**	**$5,824,495**	**$7,921,735**	**$2,097,240**	**36%**
REVENUES TOTAL	**$21,497,688**	**$23,556,381**	**$26,449,740**	**$2,893,359**	**12%**



Total 2027 Budget (FY2027)
$26,449,740

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410 - Water & Sewer Appropriations by Category

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services	$5,691,872	$5,820,358	$6,290,085	$469,727	8%
Operating Expenses	$7,698,526	$8,332,549	$9,064,789	$732,240	9%
Capital Outlay	$2,578,238	$4,551,024	$5,667,680	$1,116,656	25%
Debt Service	$3,458,161	$3,298,671	$3,301,199	$2,528	0%
Other Uses	$2,070,891	$1,553,779	$2,125,987	$572,208	37%
APPROPRIATIONS TOTAL	**$21,497,688**	**$23,556,381**	**$26,449,740**	**$2,893,359**	**12%**

410 - Water & Sewer Appropriations by Object

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$3,754,919	$3,693,506	$4,006,829	$313,323	8%
Other Salaries and Wages	–	–	$48,000	$48,000	–
Overtime	$152,800	$257,600	$167,600	-$90,000	-35%
Special Pay	$28,140	$89,060	$91,240	$2,180	2%
FICA Taxes	$297,137	$306,525	$328,409	$21,884	7%
Retirement Contributions	$580,142	$607,889	$646,339	$38,450	6%
Life and Health Insurances	$796,410	$786,792	$925,899	$139,107	18%
Workers' Compensation	$82,324	$78,986	$75,769	-$3,217	-4%
PERSONAL SERVICES TOTAL	**$5,691,872**	**$5,820,358**	**$6,290,085**	**$469,727**	**8%**
Operating Expenses					
Professional Services	$217,500	$398,625	$383,625	-$15,000	-4%
Other Services	$818,027	$1,331,952	$2,018,642	$686,690	52%
Travel and Per Diem	$19,800	$25,250	$24,650	-$600	-2%
Communication Services	$28,765	$29,530	$28,819	-$711	-2%
Freight & Postage Services	$54,853	$58,530	$63,200	$4,670	8%
Utility Services	$1,283,377	$985,435	$965,442	-$19,993	-2%
Rentals and Leases	$153,970	$161,250	$165,980	$4,730	3%
Insurance - General Liability	$345,707	$331,742	$319,586	-$12,156	-4%

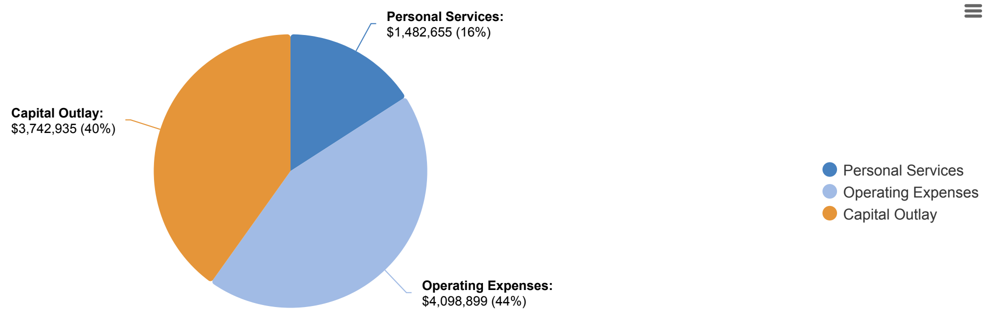
	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Repair & Maintenance	$2,548,750	$2,316,106	$2,517,700	$201,594	9%
Printing and Binding	$6,500	$13,000	$13,500	$500	4%
Promotional Activities	$24,260	$20,600	$20,500	-$100	0%
Other Current Charges	$282,181	$309,639	$258,128	-$51,511	-17%
Fleet Vehicle Leases	$206,006	$327,290	$216,409	-$110,881	-34%
Office Supplies	$13,150	$14,300	$15,300	$1,000	7%
Operating Supplies	$1,192,605	$1,495,233	$1,540,078	$44,845	3%
Books and Memberships	$7,511	$9,001	$9,356	$355	4%
Training	$24,150	$33,652	$32,460	-$1,192	-4%
Indirect Costs	$471,414	$471,414	$471,414	$0	0%
OPERATING EXPENSES TOTAL	**$7,698,526**	**$8,332,549**	**$9,064,789**	**$732,240**	**9%**
Capital Outlay					
Buildings Expense	$750,000	$861,000	$950,000	$89,000	10%
Infrastructure Expense	$1,799,738	$2,762,270	$4,639,680	$1,877,410	68%
Machinery & Equipment Expense	$28,500	$927,754	$78,000	-$849,754	-92%
CAPITAL OUTLAY TOTAL	**$2,578,238**	**$4,551,024**	**$5,667,680**	**$1,116,656**	**25%**
Debt Service					
Principal Expense	$2,757,519	$2,646,855	$2,700,584	$53,729	2%
Interest Expense	$563,049	$514,223	$463,022	-$51,201	-10%
Other Debt Service Costs	$22,753	$22,753	$22,753	$0	0%
Amortization	$114,840	$114,840	$114,840	$0	0%
DEBT SERVICE TOTAL	**$3,458,161**	**$3,298,671**	**$3,301,199**	**$2,528**	**0%**
Other Uses					
Intragovernmental Transfers	$950,735	$1,008,413	$1,580,621	$572,208	57%
Proprietary - Other Uses	$840,226	$0	–	$0	–
Contingencies	$279,930	$545,366	$545,366	$0	0%
OTHER USES TOTAL	**$2,070,891**	**$1,553,779**	**$2,125,987**	**$572,208**	**37%**
APPROPRIATIONS TOTAL	**$21,497,688**	**$23,556,381**	**$26,449,740**	**$2,893,359**	**12%**

410 - Water & Sewer Appropriations by Department

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
610 - Water Treatment Team	$4,868,590	$4,553,929	$9,324,489	$4,770,560	105%
620 - Water Reclamation Team	$2,977,510	$3,134,391	$3,702,171	$567,780	18%
630 - Distribution & Collection Team	$4,981,337	$8,019,034	$4,647,794	-$3,371,240	-42%
640 - Water & Sewer Customer Service	$628,184	$631,960	$768,159	$136,199	22%
660 - Water & Sewer Debt Service	$3,458,161	$3,298,671	$3,301,199	$2,528	0%
670 - Water & Sewer Administration	$1,642,323	$1,418,662	$1,774,012	$355,350	25%
690 - Water & Sewer Non-Operating	$2,941,583	$2,499,734	$2,931,916	$432,182	17%
APPROPRIATIONS TOTAL	**$21,497,688**	**$23,556,381**	**$26,449,740**	**$2,893,359**	**12%**

Water Treatment

Appropriations



Total 2027 Budget (FY2027)
$9,324,489

Data Updated: Sep 04, 2026, 9:02 PM

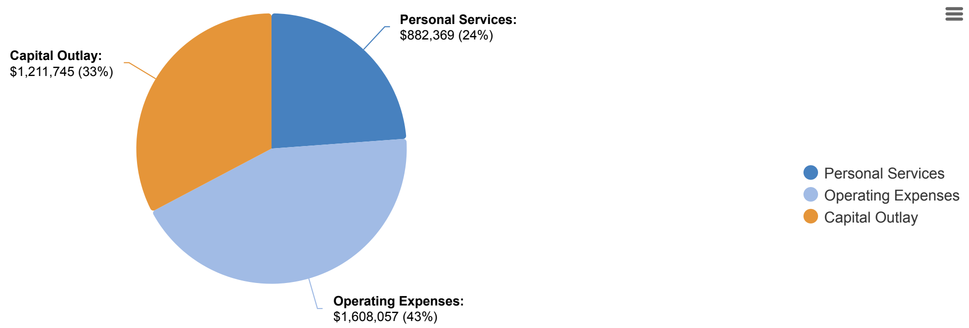
410-610 Water Treatment Team Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$775,759	$789,920	$949,451	$159,531	20%
Overtime	$41,200	$120,000	$30,000	-$90,000	-75%
Special Pay	$4,980	$22,080	$23,480	$1,400	6%
FICA Taxes	$62,498	$71,298	$79,020	$7,722	11%
Retirement Contributions	$115,299	$142,640	$151,106	$8,466	6%
Life and Health Insurances	$156,137	$142,207	$230,753	$88,546	62%
Workers' Compensation	$20,475	$19,645	$18,845	-$800	-4%
PERSONAL SERVICES TOTAL	**$1,176,348**	**$1,307,790**	**$1,482,655**	**$174,865**	**13%**
Operating Expenses					
Professional Services	$45,000	$120,000	$200,000	$80,000	67%
Other Services	$296,752	$332,933	$1,503,869	$1,170,936	352%
Travel and Per Diem	$3,800	$6,600	$8,900	$2,300	35%
Communication Services	$3,305	$4,532	$3,220	-$1,312	-29%
Freight & Postage Services	$5,700	$8,500	$9,500	$1,000	12%
Utility Services	$741,100	$403,850	$403,850	$0	0%
Rentals and Leases	$39,200	$43,510	$46,200	$2,690	6%
Insurance - General Liability	$3,766	$3,668	$4,869	$1,201	33%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Repair & Maintenance	$845,000	$470,000	$627,000	$157,000	33%
Printing and Binding	–	$6,500	$7,000	$500	8%
Promotional Activities	$13,400	$8,400	$8,200	-$200	-2%
Other Current Charges	$39,892	$39,892	$35,009	-$4,883	-12%
Fleet Vehicle Leases	$32,880	$28,267	$32,219	$3,952	14%
Office Supplies	$2,000	$2,500	$3,500	$1,000	40%
Operating Supplies	$864,292	$1,169,840	$1,197,368	$27,528	2%
Books and Memberships	$2,155	$3,345	$2,995	-$350	-10%
Training	$4,000	$6,002	$5,200	-$802	-13%
OPERATING EXPENSES TOTAL	**$2,942,242**	**$2,658,339**	**$4,098,899**	**$1,440,560**	**54%**
Capital Outlay	$750,000	$587,800	$3,742,935	$3,155,135	537%
APPROPRIATIONS TOTAL	**$4,868,590**	**$4,553,929**	**$9,324,489**	**$4,770,560**	**105%**

Water Reclamation

Appropriations



Total 2027 Budget (FY2027)
$3,702,171

Data Updated: Sep 04, 2026, 9:02 PM

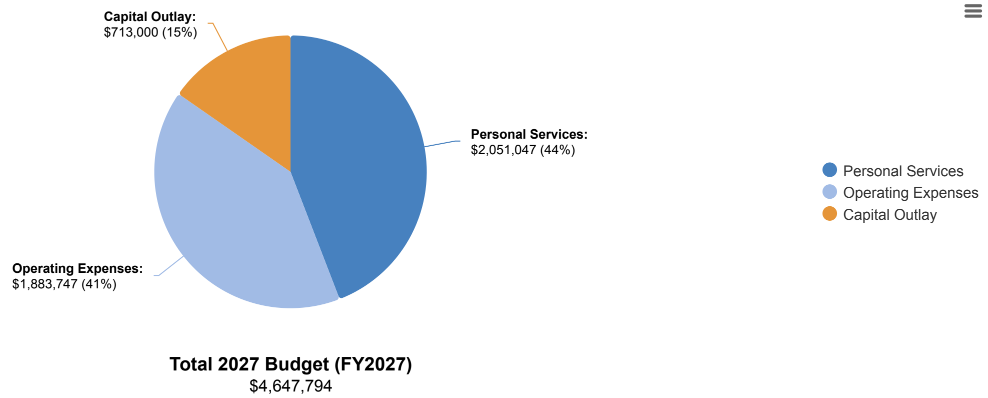
410-620 Water Reclamation Facility Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$565,309	$535,351	$551,679	$16,328	3%
Overtime	$45,000	$45,000	$45,000	$0	0%
Special Pay	$2,640	$11,760	$10,140	-$1,620	-14%
FICA Taxes	$46,689	$45,068	$45,748	$680	2%
Retirement Contributions	$87,497	$83,773	$85,777	$2,004	2%
Life and Health Insurances	$126,261	$110,085	$129,374	$19,289	18%
Workers' Compensation	$15,919	$15,273	$14,651	-$622	-4%
PERSONAL SERVICES TOTAL	**$889,315**	**$846,310**	**$882,369**	**$36,059**	**4%**
Operating Expenses					
Professional Services	–	$170,000	$0	-$170,000	-100%
Other Services	$241,175	$426,980	$210,693	-$216,287	-51%
Travel and Per Diem	$150	$4,800	$4,200	-$600	-12%
Communication Services	$8,190	$7,729	$7,074	-$655	-8%
Freight & Postage Services	$5,000	$5,000	$0	-$5,000	-100%
Utility Services	$515,277	$536,085	$516,092	-$19,993	-4%
Rentals and Leases	$23,830	$18,250	$19,750	$1,500	8%
Insurance - General Liability	$1,868	$1,792	$1,719	-$73	-4%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Repair & Maintenance	$340,000	$575,000	$660,750	$85,750	15%
Promotional Activities	$1,300	$1,300	$1,300	$0	0%
Other Current Charges	$15,862	$15,972	$10,979	-$4,993	-31%
Fleet Vehicle Leases	$28,700	$12,000	$17,310	$5,310	44%
Office Supplies	$1,500	$1,500	$1,500	$0	0%
Operating Supplies	$139,623	$159,153	$151,120	-$8,033	-5%
Books and Memberships	$1,220	$1,520	$1,760	$240	16%
Training	$2,000	$4,000	$3,810	-$190	-5%
OPERATING EXPENSES TOTAL	**$1,325,695**	**$1,941,081**	**$1,608,057**	**-$333,024**	**-17%**
Capital Outlay	$762,500	$347,000	$1,211,745	$864,745	249%
APPROPRIATIONS TOTAL	**$2,977,510**	**$3,134,391**	**$3,702,171**	**$567,780**	**18%**

Water & Sewer Distribution & Collection

Appropriations



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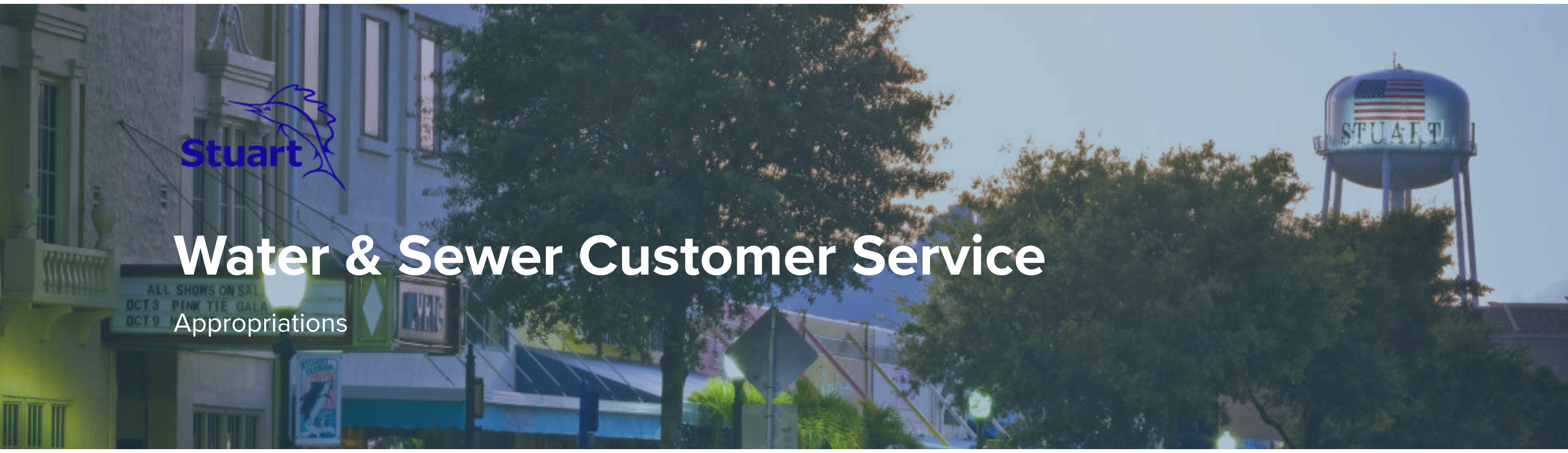
410-630 Distribution & Collection Team Appropriations

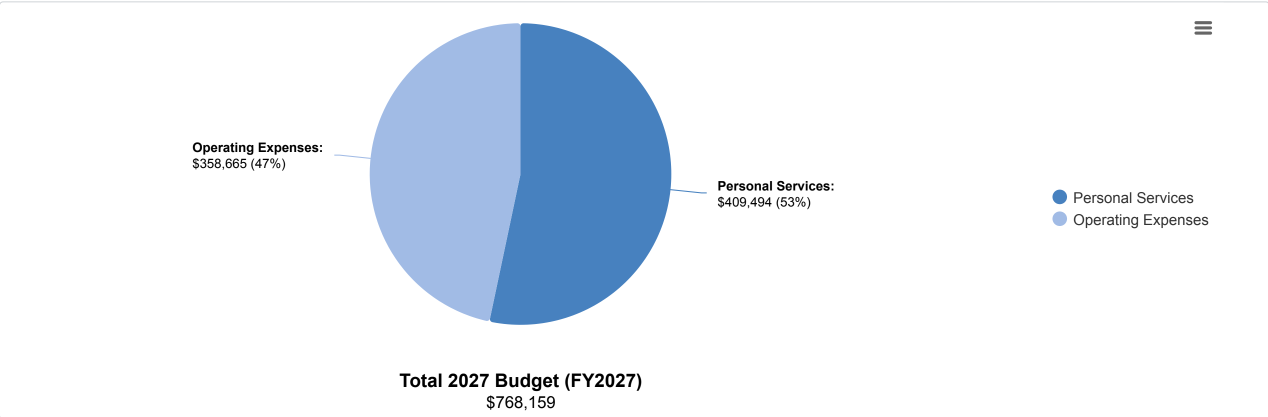
	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$1,214,461	$1,342,965	$1,263,042	-$79,923	-6%
Other Salaries and Wages	–	–	$48,000	$48,000	–
Overtime	$54,000	$80,000	$80,000	$0	0%
Special Pay	$10,980	$33,080	$33,080	$0	0%
FICA Taxes	$97,038	$111,388	$108,946	-$2,442	-2%
Retirement Contributions	$178,065	$203,111	$202,849	-$262	0%
Life and Health Insurances	$271,799	$271,272	$280,004	$8,732	3%
Workers' Compensation	$38,164	$36,617	$35,126	-$1,491	-4%
PERSONAL SERVICES TOTAL	**$1,864,507**	**$2,078,433**	**$2,051,047**	**-$27,386**	**-1%**
Operating Expenses					
Professional Services	$105,000	$10,000	$35,000	$25,000	250%
Other Services	$206,900	$538,299	$195,340	-$342,959	-64%
Travel and Per Diem	$4,250	$4,250	$4,250	$0	0%
Communication Services	$11,675	$11,674	$12,054	$380	3%
Freight & Postage Services	$800	$800	$800	$0	0%
Utility Services	$16,500	$35,000	$35,000	$0	0%
Rentals and Leases	$47,440	$52,040	$52,580	$540	1%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Insurance - General Liability	$9,628	$9,237	$8,861	-$376	-4%
Repair & Maintenance	$1,355,850	$1,259,956	$1,218,800	-$41,156	-3%
Printing and Binding	$4,000	$4,000	$4,000	$0	0%
Promotional Activities	$4,000	$4,000	$4,000	$0	0%
Other Current Charges	$10,007	$10,132	$10,479	$347	3%
Fleet Vehicle Leases	$114,716	$240,513	$133,457	-$107,056	-45%
Office Supplies	$2,500	$2,500	$2,500	$0	0%
Operating Supplies	$150,840	$131,990	$156,340	$24,350	18%
Books and Memberships	$536	$536	$536	$0	0%
Training	$6,450	$9,450	$9,750	$300	3%
OPERATING EXPENSES TOTAL	**$2,051,092**	**$2,324,377**	**$1,883,747**	**-$440,630**	**-19%**
Capital Outlay	$1,065,738	$3,616,224	$713,000	-$2,903,224	-80%
APPROPRIATIONS TOTAL	**$4,981,337**	**$8,019,034**	**$4,647,794**	**-$3,371,240**	**-42%**



Water & Sewer Customer Service

Appropriations



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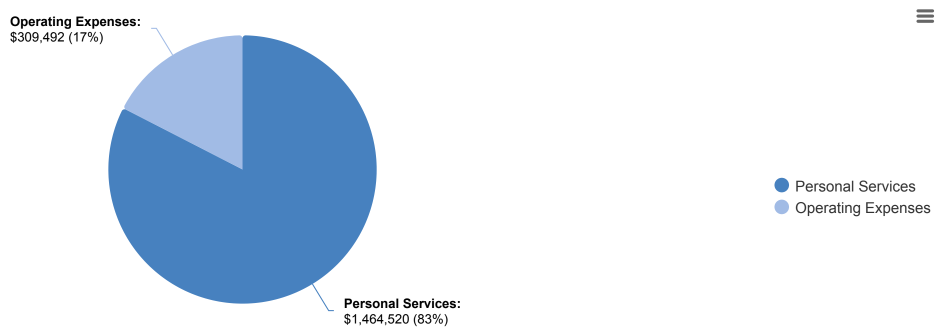
410-640 W&S Customer Service Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$225,574	$248,152	$258,631	$10,479	4%
Overtime	$8,600	$8,600	$8,600	$0	0%
Special Pay	$1,020	$5,820	$5,820	$0	0%
FICA Taxes	$17,915	$20,087	$20,889	$802	4%
Retirement Contributions	$32,742	$35,959	$37,283	$1,324	4%
Life and Health Insurances	$59,830	$64,400	$77,852	$13,452	21%
Workers' Compensation	$455	$437	$419	-$18	-4%
PERSONAL SERVICES TOTAL	**$346,136**	**$383,455**	**$409,494**	**$26,039**	**7%**
Operating Expenses					
Other Services	$58,200	$23,740	$98,740	$75,000	316%
Travel and Per Diem	$3,600	$3,600	$3,600	$0	0%
Communication Services	$1,395	$1,395	$1,860	$465	33%
Freight & Postage Services	$42,953	$43,830	$52,500	$8,670	20%
Utility Services	$2,300	$2,300	$2,300	$0	0%
Rentals and Leases	$8,000	$8,000	$8,000	$0	0%
Repair & Maintenance	$1,400	$1,400	$1,400	$0	0%
Printing and Binding	$2,000	$2,000	$2,000	$0	0%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Promotional Activities	$1,900	$1,900	$1,900	$0	0%
Other Current Charges	$138,400	$138,440	$163,465	$25,025	18%
Office Supplies	$2,000	$2,000	$2,000	$0	0%
Operating Supplies	$12,300	$12,300	$13,300	$1,000	8%
Books and Memberships	$1,600	$1,600	$1,600	$0	0%
Training	$6,000	$6,000	$6,000	$0	0%
OPERATING EXPENSES TOTAL	**$282,048**	**$248,505**	**$358,665**	**$110,160**	**44%**
APPROPRIATIONS TOTAL	**$628,184**	**$631,960**	**$768,159**	**$136,199**	**22%**

Water & Sewer Administration (Utilities & Engineering)

Appropriations



Total 2027 Budget (FY2027)
$1,774,012

Data Updated: Sep 04, 2026, 9:02 PM

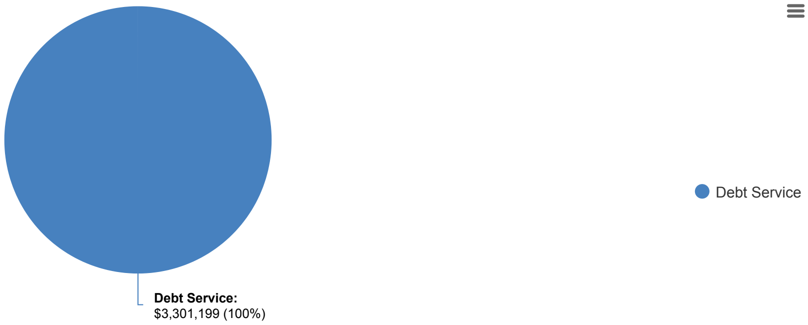
410-670 W&S Administration Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$973,816	$777,118	$984,026	$206,908	27%
Overtime	$4,000	$4,000	$4,000	$0	0%
Special Pay	$8,520	$16,320	$18,720	$2,400	15%
FICA Taxes	$72,997	$58,684	$73,806	$15,122	26%
Retirement Contributions	$166,539	$142,406	$169,324	$26,918	19%
Life and Health Insurances	$177,383	$138,039	$207,916	$69,877	51%
Workers' Compensation	$7,311	$7,014	$6,728	-$286	-4%
PERSONAL SERVICES TOTAL	**$1,410,566**	**$1,143,581**	**$1,464,520**	**$320,939**	**28%**
Operating Expenses					
Professional Services	$67,500	$98,625	$148,625	$50,000	51%
Other Services	$15,000	$10,000	$10,000	$0	0%
Travel and Per Diem	$8,000	$6,000	$3,700	-$2,300	-38%
Communication Services	$4,200	$4,200	$4,611	$411	10%
Freight & Postage Services	$400	$400	$400	$0	0%
Utility Services	$8,200	$8,200	$8,200	$0	0%
Rentals and Leases	$35,500	$39,450	$39,450	$0	0%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Insurance - General Liability	$1,348	$1,293	$1,240	-$53	-4%
Repair & Maintenance	$6,500	$9,750	$9,750	$0	0%
Printing and Binding	$500	$500	$500	$0	0%
Promotional Activities	$3,660	$5,000	$5,100	$100	2%
Other Current Charges	$12,839	$7,203	$6,578	-$625	-9%
Fleet Vehicle Leases	$29,710	$46,510	$33,423	-$13,087	-28%
Office Supplies	$5,150	$5,800	$5,800	$0	0%
Operating Supplies	$25,550	$21,950	$21,950	$0	0%
Books and Memberships	$2,000	$2,000	$2,465	$465	23%
Training	$5,700	$8,200	$7,700	-$500	-6%
OPERATING EXPENSES TOTAL	**$231,757**	**$275,081**	**$309,492**	**$34,411**	**13%**
APPROPRIATIONS TOTAL	**$1,642,323**	**$1,418,662**	**$1,774,012**	**$355,350**	**25%**

Water & Sewer Debt Service

Appropriations

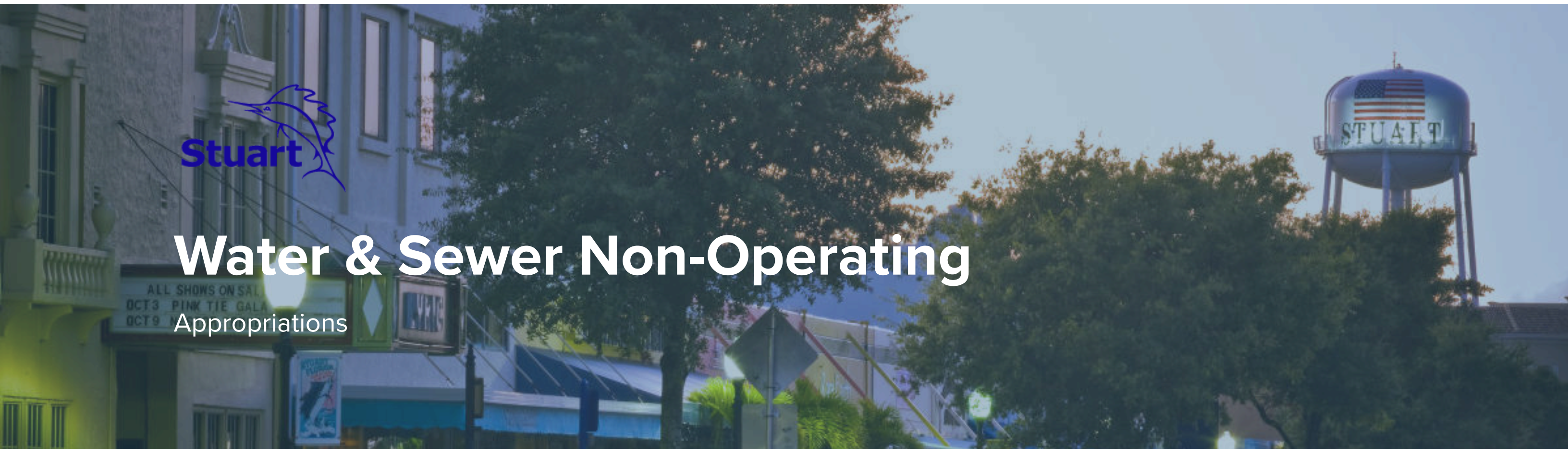


Total 2027 Budget (FY2027)
$3,301,199

Data Updated: Sep 04, 2026, 9:02 PM

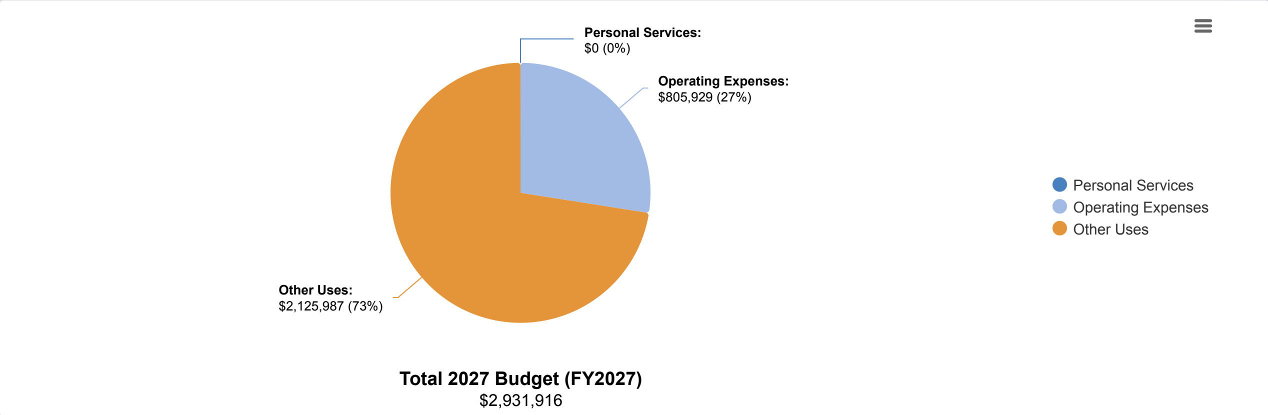
410-660 W&S Debt Service Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Debt Service					
Principal Expense	$2,757,519	$2,646,855	$2,700,584	$53,729	2%
Interest Expense	$563,049	$514,223	$463,022	-$51,201	-10%
Other Debt Service Costs	$22,753	$22,753	$22,753	$0	0%
Amortization	$114,840	$114,840	$114,840	$0	0%
DEBT SERVICE TOTAL	**$3,458,161**	**$3,298,671**	**$3,301,199**	**$2,528**	**0%**
APPROPRIATIONS TOTAL	**$3,458,161**	**$3,298,671**	**$3,301,199**	**$2,528**	**0%**



Water & Sewer Non-Operating

Appropriations



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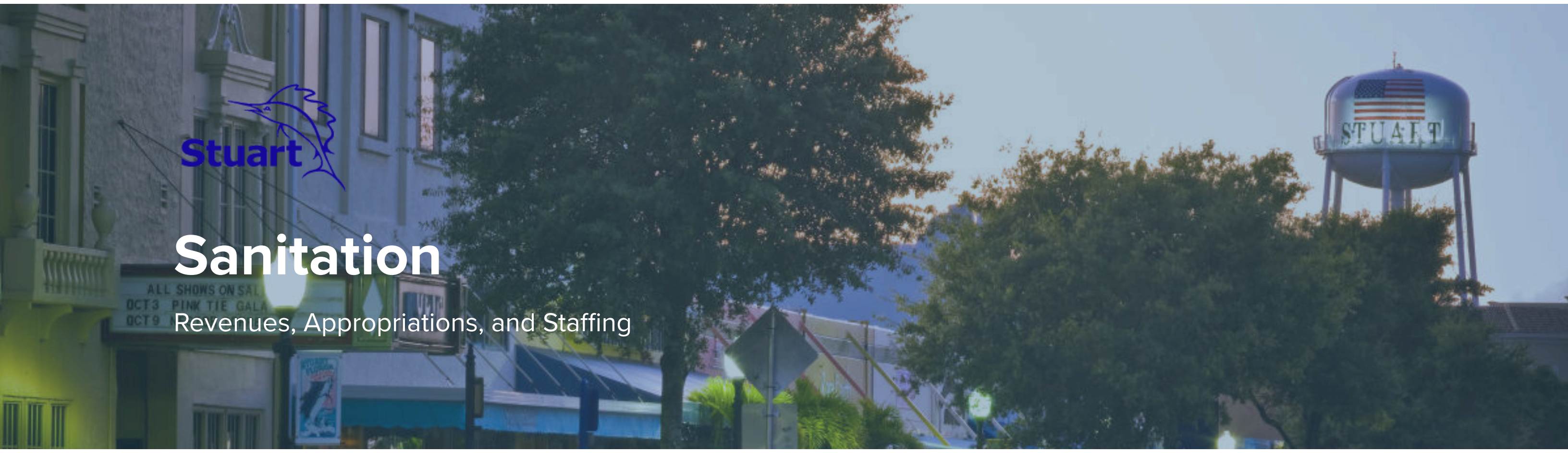
410-690 W&S Non-Operating Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Life and Health Insurances	$5,000	$60,789	$0	-$60,789	-100%
PERSONAL SERVICES TOTAL	**$5,000**	**$60,789**	**$0**	**-$60,789**	**-100%**
Operating Expenses					
Insurance - General Liability	$329,097	$315,752	$302,897	-$12,855	-4%
Other Current Charges	$65,181	$98,000	$31,618	-$66,382	-68%
Indirect Costs	$471,414	$471,414	$471,414	$0	0%
OPERATING EXPENSES TOTAL	**$865,692**	**$885,166**	**$805,929**	**-$79,237**	**-9%**
Other Uses					
Intragovernmental Transfers	$950,735	$1,008,413	$1,580,621	$572,208	57%
Proprietary - Other Uses	$840,226	$0	–	$0	–
Contingencies	$279,930	$545,366	$545,366	$0	0%
OTHER USES TOTAL	**$2,070,891**	**$1,553,779**	**$2,125,987**	**$572,208**	**37%**
APPROPRIATIONS TOTAL	**$2,941,583**	**$2,499,734**	**$2,931,916**	**$432,182**	**17%**



Sanitation

Revenues, Appropriations, and Staffing

Narrative: Sanitation

The Sanitation Team is responsible for the collection and disposal of all residential and commercial garbage and recycling materials in the City of Stuart. The Yard Trash Collection Team is responsible for the collection and disposal of all yard trash and debris, including tires, metal goods and household furnishings disposed of by City residents.

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.

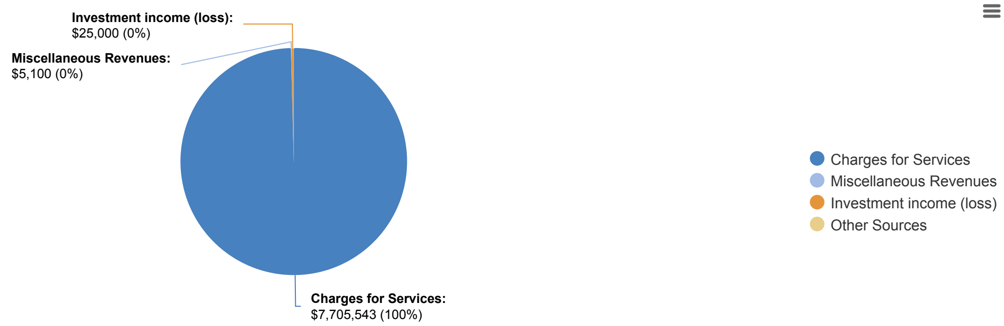
Financial Strategy
The FY2027 Sanitation Budget reflects a disciplined financial approach that balances current operational requirements with long-term equipment replacement and infrastructure needs.
The Department will continue utilizing available operating revenues, capital replacement funding, and 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.



Total 2027 Budget (FY2027)
$7,735,643

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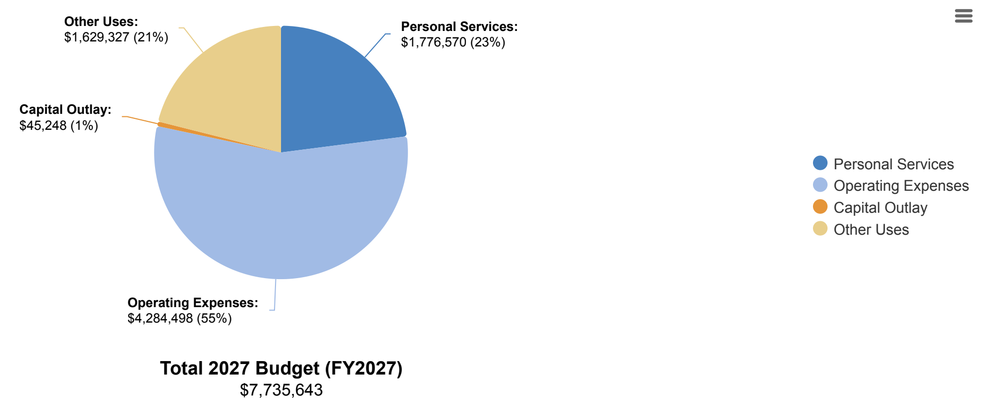
420 - Sanitation Revenues by Category

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Revenues					
Charges for Services	$6,992,455	$7,395,802	$7,705,543	$309,741	4%
Miscellaneous Revenues	$40,100	$75,100	$5,100	-$70,000	-93%
Investment income (loss)	$65,000	$25,000	$25,000	$0	0%
Other Sources	$635,771	$0	–	$0	–
REVENUES TOTAL	**$7,733,326**	**$7,495,902**	**$7,735,643**	**$239,741**	**3%**

420 - Sanitation Revenues by Object

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Revenues					
Charges for Services					
Garbage/Solid Waste Fees	$6,956,955	$7,304,802	$7,670,043	$365,241	5%
Garbage Fees Delinquent	$13,000	$23,500	$13,000	-$10,500	-45%
Trash Collection Fees	$11,500	$21,500	$11,500	-$10,000	-47%
Utility Service Charges	$11,000	$46,000	$11,000	-$35,000	-76%
CHARGES FOR SERVICES TOTAL	**$6,992,455**	**$7,395,802**	**$7,705,543**	**$309,741**	**4%**
Miscellaneous Revenues					
Sales of Surplus and Scrap	$35,000	$70,000	$0	-$70,000	-100%
Miscellaneous Revenue	$5,100	$5,100	$5,100	$0	0%
MISCELLANEOUS REVENUES TOTAL	**$40,100**	**$75,100**	**$5,100**	**-$70,000**	**-93%**
Investment income (loss)					
Proprietary Interest	$65,000	$25,000	$25,000	$0	0%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
INVESTMENT INCOME (LOSS) TOTAL	$65,000	$25,000	$25,000	$0	0%
Other Sources					
Other Sources	$635,771	$0	–	$0	–
OTHER SOURCES TOTAL	$635,771	$0	–	$0	–
REVENUES TOTAL	$7,733,326	$7,495,902	$7,735,643	$239,741	3%



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420 - Sanitation Appropriations by Category

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Appropriations					
Personal Services	$1,550,966	$1,719,667	$1,776,570	$56,903	3%
Operating Expenses	$3,866,633	$4,026,716	$4,284,498	$257,782	6%
Capital Outlay	$1,832,542	$410,621	$45,248	-$365,373	-89%
Other Uses	$483,185	$1,338,898	$1,629,327	$290,429	22%
APPROPRIATIONS TOTAL	$7,733,326	$7,495,902	$7,735,643	$239,741	3%

420 - Sanitation Appropriations by Object

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Appropriations					
Personal Services					
Regular Salaries/Wages	$976,125	$1,050,268	$1,086,756	$36,488	3%
Overtime	$70,000	$95,000	$95,000	$0	0%
Special Pay	$6,840	$22,740	$22,740	$0	0%
FICA Taxes	$80,030	$89,354	$92,145	$2,791	3%
Retirement Contributions	$149,295	$165,808	$170,344	$4,536	3%
Life and Health Insurances	$211,236	$241,387	$256,719	$15,332	6%
Workers' Compensation	$57,440	$55,110	$52,866	-$2,244	-4%

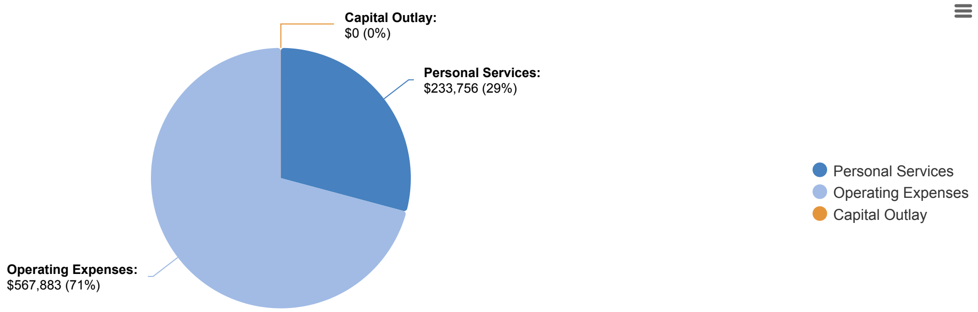
	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
PERSONAL SERVICES TOTAL	**$1,550,966**	**$1,719,667**	**$1,776,570**	**$56,903**	**3%**
Operating Expenses					
Professional Services	$9,000	$12,000	$52,000	$40,000	333%
Other Services	$267,545	$243,650	$243,650	$0	0%
Travel and Per Diem	$5,200	$2,600	$2,600	$0	0%
Communication Services	$900	$1,650	$1,650	$0	0%
Freight & Postage Services	$500	$500	$500	$0	0%
Utility Services	$1,846,448	$1,976,538	$2,208,099	$231,561	12%
Rentals and Leases	$14,010	$19,531	$19,531	$0	0%
Insurance - General Liability	$72,041	$69,120	$66,306	-$2,814	-4%
Repair & Maintenance	$318,750	$350,000	$350,000	$0	0%
Printing and Binding	$2,700	$4,200	$4,200	$0	0%
Promotional Activities	$16,300	$15,252	$16,452	$1,200	8%
Other Current Charges	$17,524	$20,110	$13,105	-$7,005	-35%
Fleet Vehicle Leases	$5,300	$8,900	$3,040	-$5,860	-66%
Office Supplies	$1,500	$1,500	$1,500	$0	0%
Operating Supplies	$459,882	$473,882	$474,832	$950	0%
Books and Memberships	$1,850	$1,600	$1,800	$200	13%
Training	$4,600	$3,100	$2,650	-$450	-15%
Indirect Costs	$822,583	$822,583	$822,583	$0	0%
OPERATING EXPENSES TOTAL	**$3,866,633**	**$4,026,716**	**$4,284,498**	**$257,782**	**6%**
Capital Outlay					
Buildings Expense	$985,000	$0	–	$0	–
Machinery & Equipment Expense	$847,542	$410,621	$45,248	-$365,373	-89%
CAPITAL OUTLAY TOTAL	**$1,832,542**	**$410,621**	**$45,248**	**-$365,373**	**-89%**
Other Uses					
Intragovernmental Transfers	$418,107	$443,748	$464,139	$20,391	5%
Proprietary - Other Uses	–	$829,398	$1,099,436	$270,038	33%
Contingencies	$65,078	$65,752	$65,752	$0	0%
OTHER USES TOTAL	**$483,185**	**$1,338,898**	**$1,629,327**	**$290,429**	**22%**
APPROPRIATIONS TOTAL	**$7,733,326**	**$7,495,902**	**$7,735,643**	**$239,741**	**3%**

420 - Sanitation Appropriations by Department

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
710 - Residential Garbage Collection	$1,569,883	$733,223	$801,639	$68,416	9%
720 - Commercial Garbage Collection	$4,055,266	$3,559,580	$3,711,677	$152,097	4%
730 - Yard Trash Collection	$738,601	$958,998	$715,487	-$243,511	-25%
790 - Sanitation Non-Operating	$1,369,576	$2,244,101	$2,506,840	$262,739	12%
APPROPRIATIONS TOTAL	**$7,733,326**	**$7,495,902**	**$7,735,643**	**$239,741**	**3%**

Residential Garbage Collection

Appropriations



Total 2027 Budget (FY2027)
$801,639

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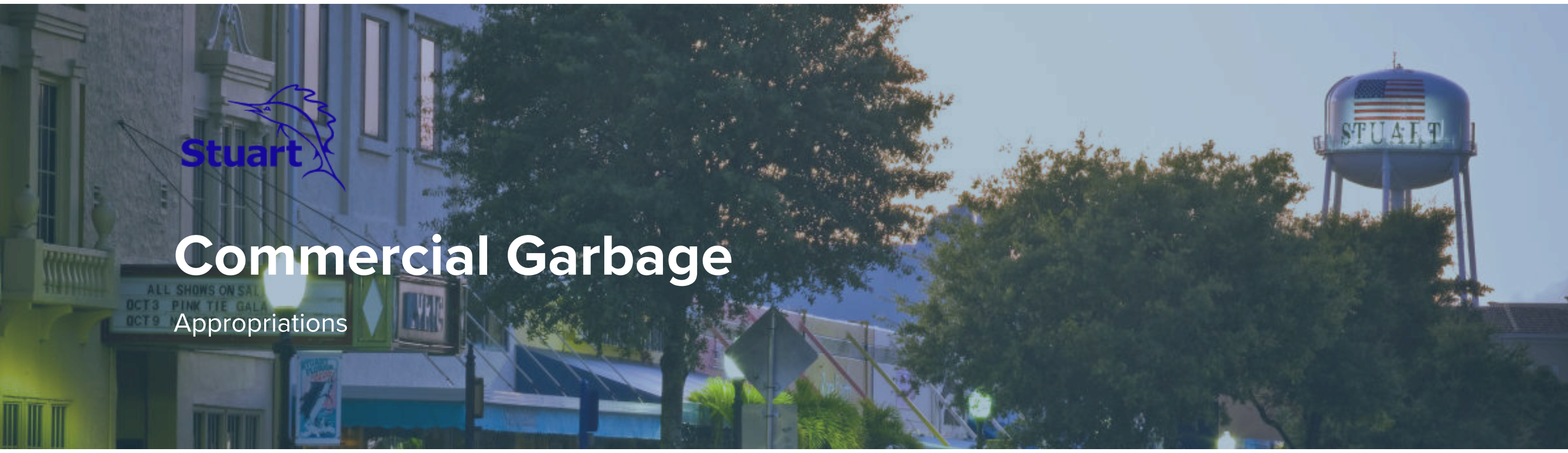
420-710 Residential Garbage Collection Appropriations

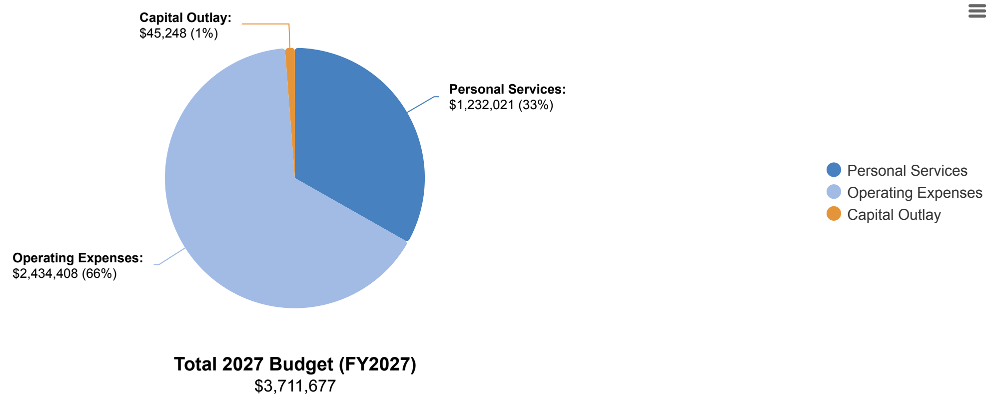
	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$132,216	$143,015	$147,312	$4,297	3%
Overtime	$15,000	$15,000	$15,000	$0	0%
Special Pay	$2,400	$4,800	$4,800	$0	0%
FICA Taxes	$11,262	$12,456	$12,785	$329	3%
Retirement Contributions	$21,503	$23,302	$23,828	$526	2%
Life and Health Insurances	$17,290	$17,120	$20,704	$3,584	21%
Workers' Compensation	$10,134	$9,723	$9,327	-$396	-4%
PERSONAL SERVICES TOTAL	**$209,805**	**$225,416**	**$233,756**	**$8,340**	**4%**
Operating Expenses					
Professional Services	$3,000	$3,000	$0	-$3,000	-100%
Other Services	$16,900	$1,300	$1,300	$0	0%
Travel and Per Diem	$5,200	$2,600	$2,600	$0	0%
Communication Services	$500	$500	$500	$0	0%
Utility Services	$276,973	$296,063	$348,432	$52,369	18%
Rentals and Leases	$2,340	$3,174	$3,174	$0	0%
Insurance - General Liability	$6,223	$5,970	$5,727	-$243	-4%
Repair & Maintenance	$90,000	$90,000	$90,000	$0	0%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Printing and Binding	$1,000	$1,500	$1,500	$0	0%
Promotional Activities	$11,200	$8,500	$9,700	$1,200	14%
Office Supplies	$500	$500	$500	$0	0%
Operating Supplies	$92,750	$90,000	$100,000	$10,000	11%
Books and Memberships	$1,350	$1,600	$1,800	$200	13%
Training	$4,600	$3,100	$2,650	-$450	-15%
OPERATING EXPENSES TOTAL	**$512,536**	**$507,807**	**$567,883**	**$60,076**	**12%**
Capital Outlay	$847,542	$0	–	$0	–
APPROPRIATIONS TOTAL	**$1,569,883**	**$733,223**	**$801,639**	**$68,416**	**9%**



Commercial Garbage

Appropriations



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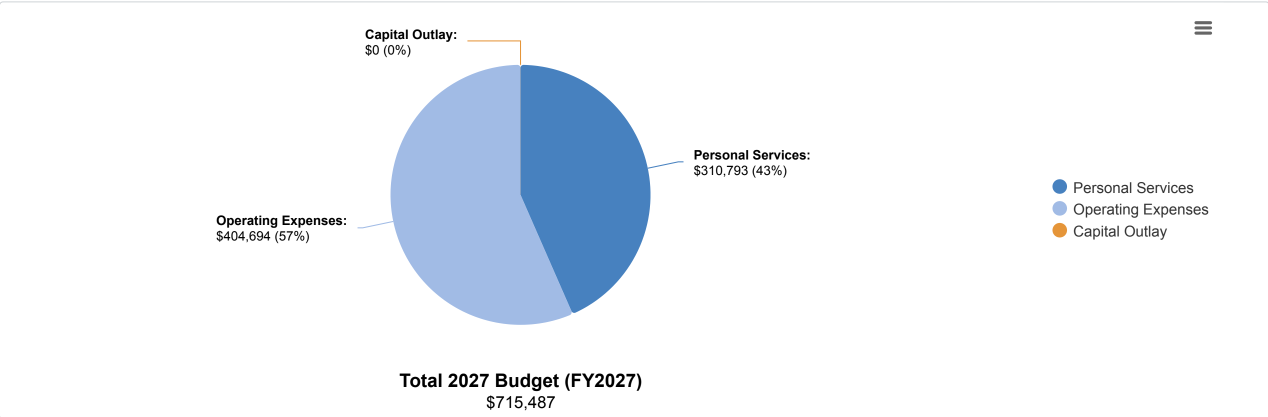
420-720 Commercial Garbage Collection Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$635,313	$731,346	$758,261	$26,915	4%
Overtime	$40,000	$60,000	$60,000	$0	0%
Special Pay	$2,040	$14,340	$14,340	$0	0%
FICA Taxes	$51,662	$61,635	$63,694	$2,059	3%
Retirement Contributions	$95,878	$113,887	$117,251	$3,364	3%
Life and Health Insurances	$161,573	$161,220	$183,047	$21,827	14%
Workers' Compensation	$38,493	$36,932	$35,428	-$1,504	-4%
PERSONAL SERVICES TOTAL	**$1,024,959**	**$1,179,360**	**$1,232,021**	**$52,661**	**4%**
Operating Expenses					
Professional Services	$3,000	$9,000	$52,000	$43,000	478%
Other Services	$115,250	$122,800	$122,800	$0	0%
Communication Services	$400	$1,150	$1,150	$0	0%
Freight & Postage Services	$500	$500	$500	$0	0%
Utility Services	$1,490,343	$1,597,308	$1,773,756	$176,448	11%
Rentals and Leases	$8,550	$12,080	$12,080	$0	0%
Insurance - General Liability	$15,279	$14,660	$14,063	-$597	-4%
Repair & Maintenance	$180,000	$200,000	$200,000	$0	0%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Printing and Binding	$1,000	$2,000	$2,000	$0	0%
Promotional Activities	$3,600	$5,252	$5,252	$0	0%
Other Current Charges	$85	$110	$117	$7	6%
Fleet Vehicle Leases	$5,300	$8,900	$3,040	-$5,860	-66%
Office Supplies	$500	$500	$500	$0	0%
Operating Supplies	$221,000	$237,150	$247,150	$10,000	4%
Books and Memberships	$500	$0	–	$0	–
OPERATING EXPENSES TOTAL	**$2,045,307**	**$2,211,410**	**$2,434,408**	**$222,998**	**10%**
Capital Outlay					
Buildings Expense	$985,000	$0	–	$0	–
Machinery & Equipment Expense	–	$168,810	$45,248	-$123,562	-73%
CAPITAL OUTLAY TOTAL	**$985,000**	**$168,810**	**$45,248**	**-$123,562**	**-73%**
APPROPRIATIONS TOTAL	**$4,055,266**	**$3,559,580**	**$3,711,677**	**$152,097**	**4%**

Yard Trash Collection

Appropriations



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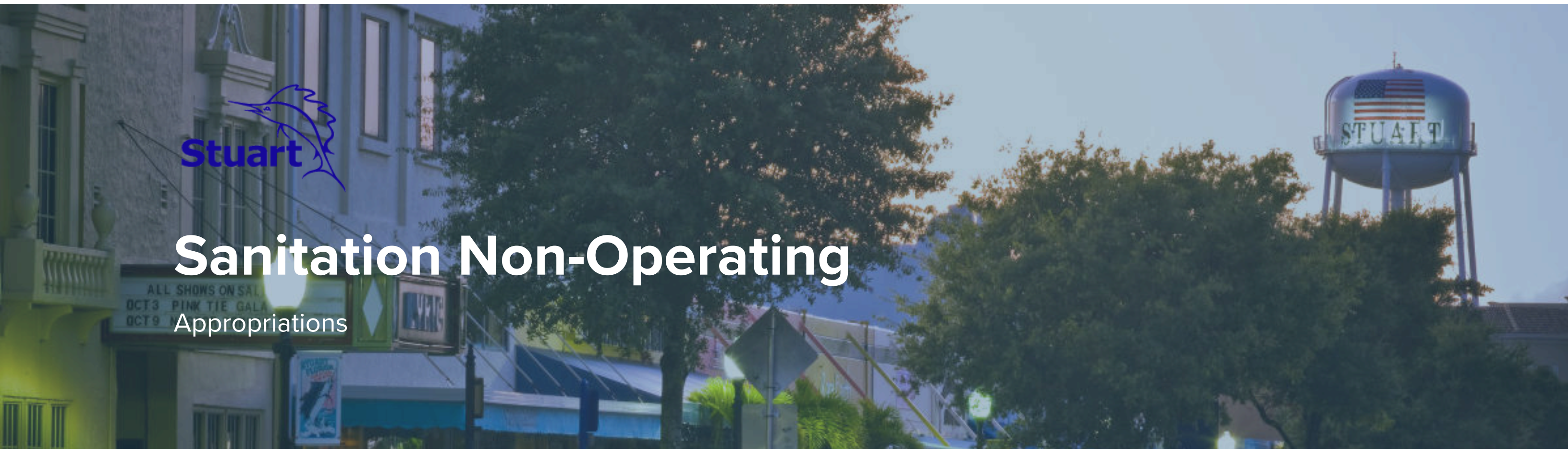
420-730 Yard Trash Collection Appropriations

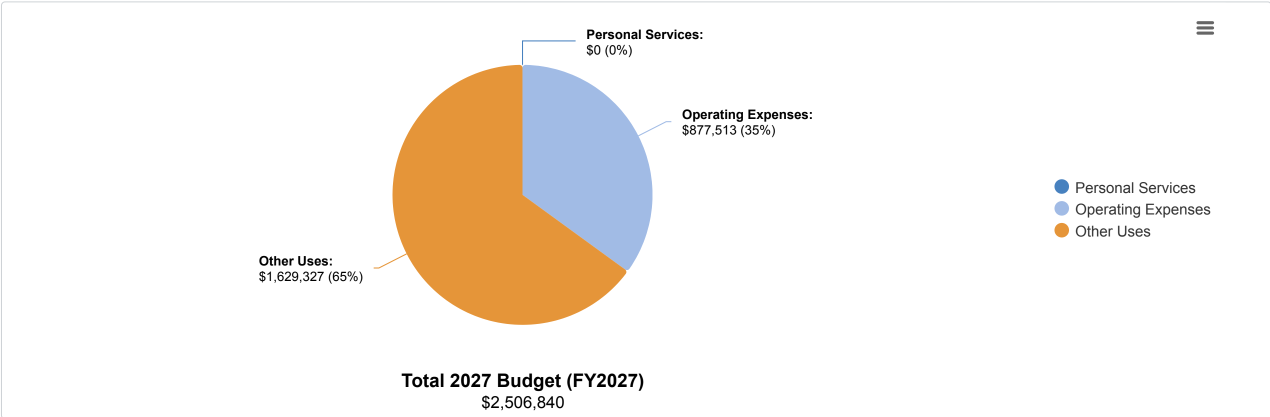
	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$208,596	$175,907	$181,183	$5,276	3%
Overtime	$15,000	$20,000	$20,000	$0	0%
Special Pay	$2,400	$3,600	$3,600	$0	0%
FICA Taxes	$17,106	$15,263	$15,666	$403	3%
Retirement Contributions	$31,914	$28,619	$29,265	$646	2%
Life and Health Insurances	$29,373	$44,149	$52,968	$8,819	20%
Workers' Compensation	$8,813	$8,455	$8,111	-$344	-4%
PERSONAL SERVICES TOTAL	**$313,202**	**$295,993**	**$310,793**	**$14,800**	**5%**
Operating Expenses					
Professional Services	$3,000	$0	–	$0	–
Other Services	$135,395	$119,550	$119,550	$0	0%
Utility Services	$79,132	$83,167	$85,911	$2,744	3%
Rentals and Leases	$3,120	$4,277	$4,277	$0	0%
Insurance - General Liability	$4,970	$4,768	$4,574	-$194	-4%
Repair & Maintenance	$48,750	$60,000	$60,000	$0	0%
Printing and Binding	$700	$700	$700	$0	0%
Promotional Activities	$1,500	$1,500	$1,500	$0	0%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Other Current Charges	$2,200	$0	–	$0	–
Office Supplies	$500	$500	$500	$0	0%
Operating Supplies	$146,132	$146,732	$127,682	-$19,050	-13%
OPERATING EXPENSES TOTAL	**$425,399**	**$421,194**	**$404,694**	**-$16,500**	**-4%**
Capital Outlay					
Machinery & Equipment Expense	–	$241,811	$0	-$241,811	-100%
CAPITAL OUTLAY TOTAL	**–**	**$241,811**	**$0**	**-$241,811**	**-100%**
APPROPRIATIONS TOTAL	**$738,601**	**$958,998**	**$715,487**	**-$243,511**	**-25%**



Sanitation Non-Operating

Appropriations



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420-790 Sanitation Non-Operating Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Life and Health Insurances	$3,000	$18,898	$0	-$18,898	-100%
PERSONAL SERVICES TOTAL	**$3,000**	**$18,898**	**$0**	**-$18,898**	**-100%**
Operating Expenses					
Insurance - General Liability	$45,569	$43,722	$41,942	-$1,780	-4%
Other Current Charges	$15,239	$20,000	$12,988	-$7,012	-35%
Indirect Costs	$822,583	$822,583	$822,583	$0	0%
OPERATING EXPENSES TOTAL	**$883,391**	**$886,305**	**$877,513**	**-$8,792**	**-1%**
Other Uses					
Intragovernmental Transfers	$418,107	$443,748	$464,139	$20,391	5%
Proprietary - Other Uses	–	$829,398	$1,099,436	$270,038	33%
Contingencies	$65,078	$65,752	$65,752	$0	0%
OTHER USES TOTAL	**$483,185**	**$1,338,898**	**$1,629,327**	**$290,429**	**22%**
APPROPRIATIONS TOTAL	**$1,369,576**	**$2,244,101**	**$2,506,840**	**$262,739**	**12%**

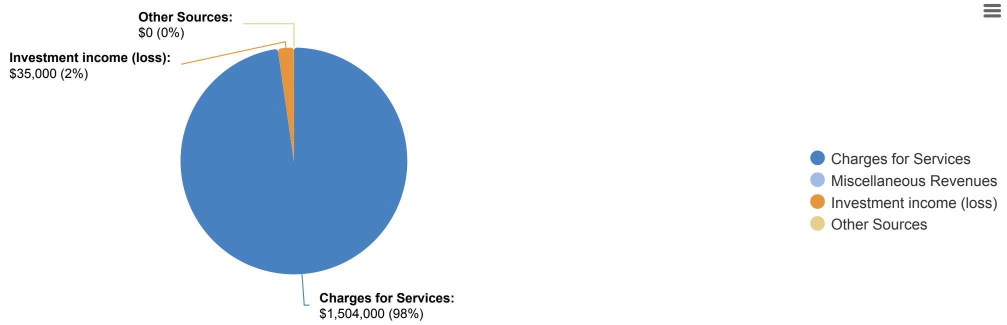
Stormwater Fund

Revenues, Appropriations, and Staffing

Narrative: Stormwater

This fund is for 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)	0.5	0.4	0.5
Baffled Boxes Cleaned	70	64	70
Collection Systems Cleaned (miles)	2.5	2.5	3
Outfall Inspections	130	142	140
Debris Removal from Grate Tops	9,200	9,000	9,500
Construction Site Inspections (split Fence)	15	15	20



Total 2027 Budget (FY2027)
$1,539,000

Data Updated: Sep 04, 2026, 9:02 PM

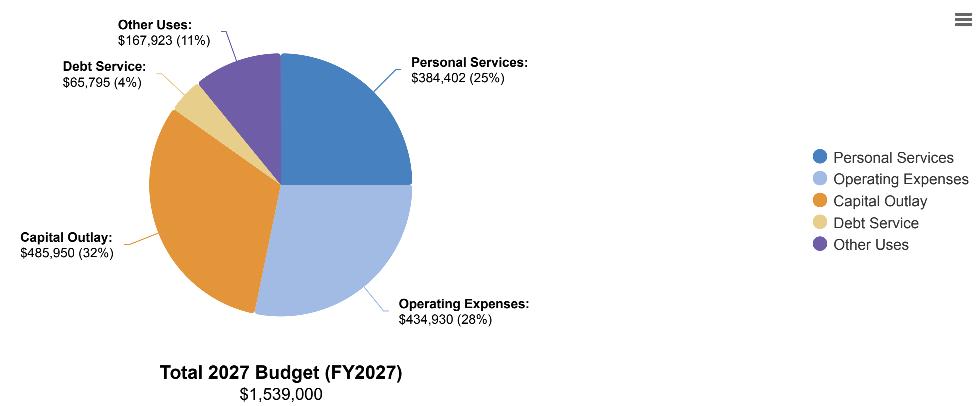
430 - Stormwater Revenues by Category

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Revenues					
Charges for Services	$1,504,000	$1,504,000	$1,504,000	$0	0%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Miscellaneous Revenues	$1,000	$1,000	$0	-$1,000	-100%
Investment income (loss)	$25,000	$35,000	$35,000	$0	0%
Other Sources	$819,960	$73,834	$0	-$73,834	-100%
REVENUES TOTAL	**$2,349,960**	**$1,613,834**	**$1,539,000**	**-$74,834**	**-5%**

430 - Stormwater Revenues by Object

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	2026 Adopted	FY2027	Variance	%age
Revenues					
Charges for Services					
Stormwater Utility Fees	$1,500,000	$1,500,000	$1,500,000	$0	0%
Stormwater Fees Delinquent	$4,000	$4,000	$4,000	$0	0%
CHARGES FOR SERVICES TOTAL	**$1,504,000**	**$1,504,000**	**$1,504,000**	**$0**	**0%**
Miscellaneous Revenues					
Miscellaneous Revenue	$1,000	$1,000	$0	-$1,000	-100%
MISCELLANEOUS REVENUES TOTAL	**$1,000**	**$1,000**	**$0**	**-$1,000**	**-100%**
Investment income (loss)					
Proprietary Interest	$25,000	$35,000	$35,000	$0	0%
INVESTMENT INCOME (LOSS) TOTAL	**$25,000**	**$35,000**	**$35,000**	**$0**	**0%**
Other Sources					
Other Sources	$565,743	$0	–	$0	–
Proprietary Other Grants	$254,217	$0	–	$0	–
Proprietary Other Non-Operating	–	$73,834	$0	-$73,834	-100%
OTHER SOURCES TOTAL	**$819,960**	**$73,834**	**$0**	**-$73,834**	**-100%**
REVENUES TOTAL	**$2,349,960**	**$1,613,834**	**$1,539,000**	**-$74,834**	**-5%**



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430 - Stormwater Appropriations by Category

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services	$526,214	$263,430	$384,402	$120,972	46%
Operating Expenses	$434,775	$417,220	$434,930	$17,710	4%
Capital Outlay	$606,600	$700,000	$485,950	-$214,050	-31%
Debt Service	$66,588	$67,361	$65,795	-$1,566	-2%
Other Uses	$715,783	$165,823	$167,923	$2,100	1%
APPROPRIATIONS TOTAL	**$2,349,960**	**$1,613,834**	**$1,539,000**	**-$74,834**	**-5%**

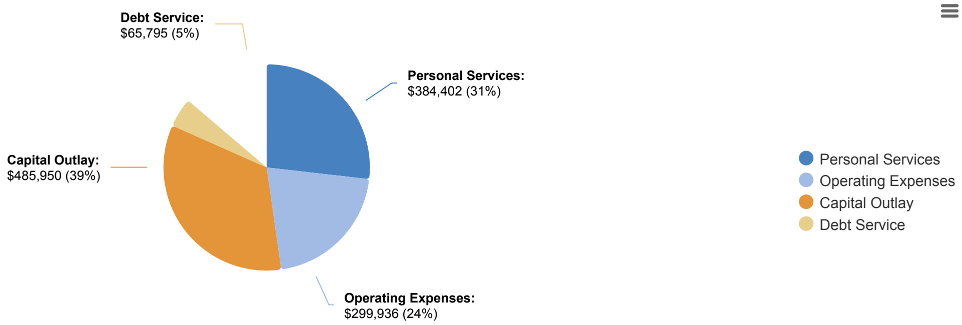
430 - Stormwater Appropriations by Object

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$358,855	$166,674	$248,789	$82,115	49%
Overtime	$6,000	$6,000	$6,000	$0	0%
Special Pay	$6,600	$6,996	$6,996	$0	0%
FICA Taxes	$27,390	$12,944	$19,123	$6,179	48%
Retirement Contributions	$60,913	$36,235	$46,602	$10,367	29%
Life and Health Insurances	$55,689	$24,250	$46,982	$22,732	94%
Workers' Compensation	$10,767	$10,331	$9,910	-$421	-4%
PERSONAL SERVICES TOTAL	**$526,214**	**$263,430**	**$384,402**	**$120,972**	**46%**
Operating Expenses					
Professional Services	$67,000	$57,000	$97,330	$40,330	71%
Other Services	$90,900	$82,000	$84,000	$2,000	2%
Travel and Per Diem	$9,050	$9,050	$0	-$9,050	-100%
Communication Services	$4,070	$2,580	$0	-$2,580	-100%
Freight & Postage Services	$300	$300	$300	$0	0%
Utility Services	$25,600	$25,600	$25,600	$0	0%
Rentals and Leases	$3,000	$4,400	$4,600	$200	5%
Insurance - General Liability	$72,488	$69,548	$66,717	-$2,831	-4%
Repair & Maintenance	$35,500	$35,500	$35,500	$0	0%
Printing and Binding	$10,000	$12,000	$2,000	-$10,000	-83%
Promotional Activities	–	$270	$300	$30	11%
Other Current Charges	$5,189	$9,000	$9,111	$111	1%
Fleet Vehicle Leases	$17,056	$20,000	$16,800	-$3,200	-16%
Office Supplies	$1,000	$2,000	$3,500	$1,500	75%
Operating Supplies	$18,300	$16,150	$16,150	$0	0%
Books and Memberships	$3,400	$900	$900	$0	0%
Training	$8,800	$7,800	$9,000	$1,200	15%
Indirect Costs	$63,122	$63,122	$63,122	$0	0%
OPERATING EXPENSES TOTAL	**$434,775**	**$417,220**	**$434,930**	**$17,710**	**4%**
Capital Outlay					
Infrastructure Expense	$606,600	$0	–	$0	–
Machinery & Equipment Expense	–	$700,000	$485,950	-$214,050	-31%
CAPITAL OUTLAY TOTAL	**$606,600**	**$700,000**	**$485,950**	**-$214,050**	**-31%**
Debt Service					
Principal Expense	$61,643	$63,927	$63,928	$1	0%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Interest Expense	$4,645	$3,134	$1,567	-$1,567	-50%
Other Debt Service Costs	$300	$300	$300	$0	0%
DEBT SERVICE TOTAL	**$66,588**	**$67,361**	**$65,795**	**-$1,566**	**-2%**
Other Uses					
Intragovernmental Transfers	$90,000	$90,240	$92,340	$2,100	2%
Proprietary - Other Uses	$521,836	$0	–	$0	–
Contingencies	$103,947	$75,583	$75,583	$0	0%
OTHER USES TOTAL	**$715,783**	**$165,823**	**$167,923**	**$2,100**	**1%**
APPROPRIATIONS TOTAL	**$2,349,960**	**$1,613,834**	**$1,539,000**	**-$74,834**	**-5%**

Stormwater Maintenance

Appropriations



Total 2027 Budget (FY2027)
$1,236,083

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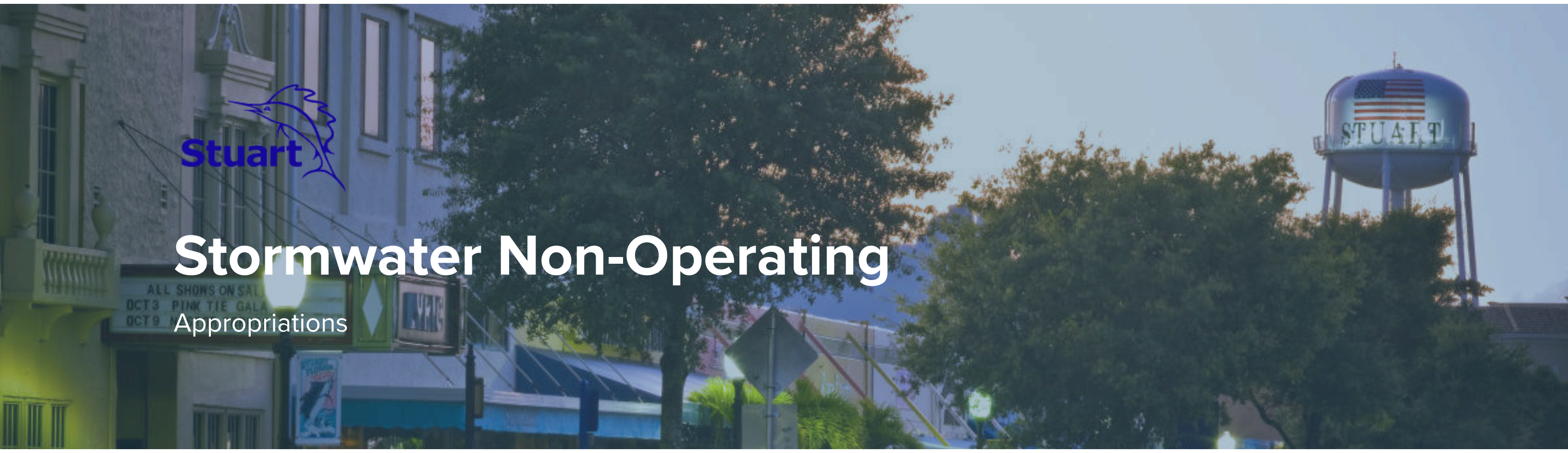
430-810 Stormwater Maintenance Appropriations

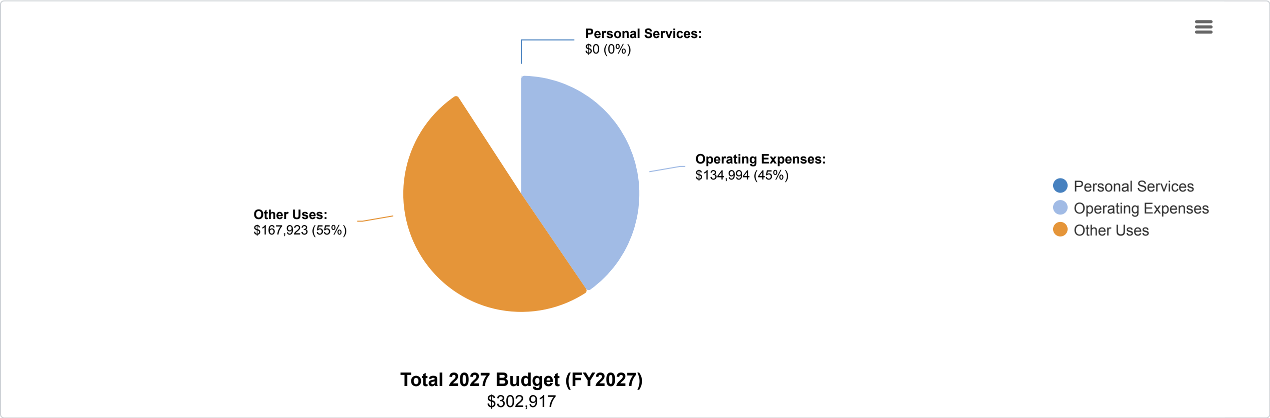
	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Regular Salaries/Wages	$358,855	$166,674	$248,789	$82,115	49%
Overtime	$6,000	$6,000	$6,000	$0	0%
Special Pay	$6,600	$6,996	$6,996	$0	0%
FICA Taxes	$27,390	$12,944	$19,123	$6,179	48%
Retirement Contributions	$60,913	$36,235	$46,602	$10,367	29%
Life and Health Insurances	$53,129	$19,690	$46,982	$27,292	139%
Workers' Compensation	$10,767	$10,331	$9,910	-$421	-4%
PERSONAL SERVICES TOTAL	**$523,654**	**$258,870**	**$384,402**	**$125,532**	**48%**
Operating Expenses					
Professional Services	$67,000	$57,000	$97,330	$40,330	71%
Other Services	$90,900	$82,000	$84,000	$2,000	2%
Travel and Per Diem	$9,050	$9,050	$0	-$9,050	-100%
Communication Services	$4,070	$2,580	$0	-$2,580	-100%
Freight & Postage Services	$300	$300	$300	$0	0%
Utility Services	$25,600	$25,600	$25,600	$0	0%
Rentals and Leases	$3,000	$4,400	$4,600	$200	5%
Insurance - General Liability	$3,212	$3,081	$2,956	-$125	-4%

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Repair & Maintenance	$35,500	$35,500	$35,500	$0	0%
Printing and Binding	$10,000	$12,000	$2,000	-$10,000	-83%
Promotional Activities	–	$270	$300	$30	11%
Other Current Charges	$1,270	$1,000	$1,000	$0	0%
Fleet Vehicle Leases	$17,056	$20,000	$16,800	-$3,200	-16%
Office Supplies	$1,000	$2,000	$3,500	$1,500	75%
Operating Supplies	$18,300	$16,150	$16,150	$0	0%
Books and Memberships	$3,400	$900	$900	$0	0%
Training	$8,800	$7,800	$9,000	$1,200	15%
OPERATING EXPENSES TOTAL	**$298,458**	**$279,631**	**$299,936**	**$20,305**	**7%**
Capital Outlay					
Infrastructure Expense	$606,600	$0	–	$0	–
Machinery & Equipment Expense	–	$700,000	$485,950	-$214,050	-31%
CAPITAL OUTLAY TOTAL	**$606,600**	**$700,000**	**$485,950**	**-$214,050**	**-31%**
Debt Service	$66,588	$67,361	$65,795	-$1,566	-2%
APPROPRIATIONS TOTAL	**$1,495,300**	**$1,305,862**	**$1,236,083**	**-$69,779**	**-5%**



Stormwater Non-Operating

Appropriations



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430-890 Stormwater Non-Operating Appropriations

	2025 BUDGET	2026 BUDGET	2027 BUDGET	CALCULATION	CALCULATION
	Actuals	**2026 Adopted**	**FY2027**	**Variance**	**%age**
Appropriations					
Personal Services					
Life and Health Insurances	$2,560	$4,560	$0	-$4,560	-100%
PERSONAL SERVICES TOTAL	**$2,560**	**$4,560**	**$0**	**-$4,560**	**-100%**
Operating Expenses					
Insurance - General Liability	$69,276	$66,467	$63,761	-$2,706	-4%
Other Current Charges	$3,919	$8,000	$8,111	$111	1%
Indirect Costs	$63,122	$63,122	$63,122	$0	0%
OPERATING EXPENSES TOTAL	**$136,317**	**$137,589**	**$134,994**	**-$2,595**	**-2%**
Other Uses					
Intragovernmental Transfers	$90,000	$90,240	$92,340	$2,100	2%
Proprietary - Other Uses	$521,836	$0	–	$0	–
Contingencies	$103,947	$75,583	$75,583	$0	0%
OTHER USES TOTAL	**$715,783**	**$165,823**	**$167,923**	**$2,100**	**1%**
APPROPRIATIONS TOTAL	**$854,660**	**$307,972**	**$302,917**	**-$5,055**	**-2%**

Glossary of Terms

Glossary

***ACCRUAL BASIS OF ACCOUNTING** - A basis of accounting in which debits and credits are recorded at the time they are incurred, as opposed to when cash is actually received or spent. For example, in accrual accounting, a revenue which was earned between April 1 and April 30, but for which payment was not received until May 10, is recorded as being received on April 30 rather than on May 10.*

***AD VALOREM TAXES** - Property taxes computed as a percentage of the value of real or personal property expressed in mills. APPROPRIATION - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.*

***ASSESSED VALUATION** - The County Property Appraiser's estimation of the Fair Market Value of real estate or other property. This valuation is used to determine taxes levied upon the property.*

***BALANCED BUDGET** - 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.*

***BOND** - A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and water and sewer systems.*

***BOND COVENANT** - A legally enforceable promise made by an issuer of bonds to the bondholders, normally contained in the bond resolution (e.g., pledged revenues).*

***BUDGET** - A statement of the financial position of a sovereign body for a definite period of time based on estimates of expenditures during the period and proposals for financing them. Also, the amount of money that is available for, required for, or assigned to a particular purpose.*

***BUDGET AMENDMENT** - Process by which unanticipated changes in revenue or expenditures are made a part of the budget, thereby amending it. These changes require City Commission approval.*

***BUDGET REAPPROPRIATION** - The process of bringing forward unspent dollars from the previous fiscal year budget to the current approved budget.*

***BUDGET TRANSFER** - The process by which approved budgeted dollars may be reallocated between line-item expenditures within the same Fund to cover unforeseen expenses. Requires City Manager approval.*

***BUDGETARY CONTROL** - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.*

***CAPITAL EXPENDITURES** – Expenditures for those projects with a useful life span greater than one year and a cost of at least $1,000.*

***CAPITAL IMPROVEMENTS PROJECTS** - These expenditures are related to the acquisition, expansion or rehabilitation of an element of the City's physical plant.*

***CAPITAL OUTLAYS** - Expenditures that result in the acquisition of or addition to fixed assets.*

***CASH BASIS OF ACCOUNTING** - A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.*

***CITY CODE** – City of Stuart Code of Ordinances.*

***CONTINGENCY** - A budgetary reserve set aside for emergencies or unforeseen expenditures. CRA – Community Redevelopment Agency.*

***DEPARTMENT** - A major unit of organization in the City which indicates overall an operation or group of related operations within a functional area. DEPRECIATION - (1) Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset which is charged as an expense during a particular period. In accounting, the cost of a fixed asset, less any salvage value, is pro-rated over the estimated service life of such an asset and each period charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense. DIVISION - A unit of organization which is comprised of a specific operation within a functional area. City Departments may contain one or more Divisions.*

***ENCUMBRANCE** – A reservation of funds to cover purchase orders, contracts or other funding commitments which are yet to be fulfilled. The budget basis of accounting considers an encumbrance to be the equivalent of an expenditure.*

***ENTERPRISE FUNDS** - The funds established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.*

***ESTIMATED REVENUES** - Projections of funds to be received during the fiscal year. EXPENDITURES - The cost of goods delivered or services rendered including operating expenses, capital outlays and debt service.*

***FISCAL YEAR** - The period of 12 months to which the annual budget applies. The City's fiscal year begins October 1 and ends September 30.*

FIXED ASSETS *- Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, equipment and improvements (other than buildings).*

FRANCHISE FEE *- Fees levied on a corporation in return for granting a privilege, sanctioning monopoly, or permitting the use of public property, usually subject to regulation.*

FUND *– An independent governmental accounting entity with a self-balancing group of accounts including assets, liabilities and fund balance. Types of funds include Governmental (Capital Projects, Debt Services, General Fund and Special Revenue); Proprietary (Enterprise Funds); and Fiduciary Funds (Trust and Agency Funds).*

FUND BALANCE *- Fund equity for governmental funds and trust funds which reflects the accumulated excess of revenues and other financial sources over expenditures and other uses for general governmental functions. FY – Fiscal Year.*

GASB *- Governmental Accounting Standards Board, which sets standards for governmental accounting.*

GENERAL FUND REVENUE *- Most of the City revenue sources are channeled through the General Fund. Such revenues are commonly generated by fees, charges, taxes and intergovernmental revenues.*

GOVERNMENTAL FUND TYPES *- Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and fiduciary funds.*

GRANTS *- A contribution by the Federal or State government to subsidize specific projects, either partially or entirely.*

IMPACT FEES *- Fees charged to developers to cover the anticipated cost of improvements that will be needed as a result of growth and development, i.e., water and sewer. INFRASTRUCTURE - The basic installations and facilities on which the continuance and growth of the City depends, such as roads, schools, and water and sewer systems.*

INTERFUND TRANSFERS *- Transfers of resources between funds that are neither recorded as revenues to the fund receiving nor expenditures to the fund providing.*

INTERGOVERNMENTAL REVENUE *- Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.*

L.E.T.F. *– Law Enforcement Trust Fund*

LEVY *- To impose taxes, special assessments, or service charges for the support of City activities.*

LONG-TERM DEBT *- Debt with a maturity of more than one year after the date of issuance.*

MILLAGE RATE *- The amount of tax stated in terms of a unit of the tax base; for example, each mill generates $1 for every $1,000 of assessed valuation of taxable property.*

MODIFIED ACCRUAL BASIS OF ACCOUNTING *- A basis of accounting in which expenditures are recognized when the related fund liability is incurred, but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting, since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or available and measurable. This type of accounting basis is a conservative financial approach and is recommended as the standard for most governmental funds.*

OPERATING BUDGET *- The portion of the budget that pertains to daily operations that provide basic governmental services.*

ORDINANCE *- A formal legislative enactment by the City Council, barring conflict with higher law, having the full force and effect of law within the City.*

PROPRIETARY FUND TYPES *- A group of funds in which the services provided are financed and operated similarly to those of a private business.*

RETAINED EARNINGS *- An equity account reflecting the accumulated earnings of an Enterprise Fund.*

REVENUE *- Additions to assets which (a) do not increase any liability, (b) do not represent the recovery of an expenditure, (c) do not represent the cancellation of certain liabilities or decrease in assets, and (d) do not represent contributions of fund capital in Enterprise Funds.*

ROLL-BACK RATE - *The millage necessary to raise the same amount of Ad Valorem Tax revenue as the previous year excluding taxes from new construction.*

SPECIAL ASSESSMENT *- A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.*

SPECIAL REVENUE FUND *- A fund used to account for receipts from revenue sources that have been earmarked for specific activities and related expenditures.*

USER FEES *- Charges for specific services rendered only to those using such services, i.e., sewer service charge.*

UTILITY TAXES *- Municipal charges levied by the City on each and every purchase of a public service within the corporate limits of the City. Public service includes electricity, gas, fuel, oil, water service, and telephone service.*

Stuart

Strategic Goals and Long-Range Operating Financial Plan

FY2024-2029

Strategic Goals and Long-Range Operating Financial Plans

The City of Stuart's FY2024-2029 Strategic Plan provides a valuable, collective perspective of the highest priority action strategies to chart its course for a sustainable future. The Plan contains policy, program, and project guidance to serve commissioners and staff as they direct city resources towards achieving the strategic goals and objectives. After reviewing all preceding strategic plans and community workshops, commissioners, and staff in collaboration with other stakeholders, examined the greatest challenges and opportunities for the next five (5) years. The strategic vision had four recurring thematic focus areas:

1. Community
2. Safety and Resilience
3. Commerce and Recreation
4. Financial Well-being

These focus areas and their respective goal statements are intended to guide policy decisions and budgeting for the next five years, through 2029. Many of the major actions reflected in the Plan (public safety needs, water management infrastructure, park improvements, and community center expansion) may be achieved by a financing approach that includes a combination of funding mechanisms including grants, user fees bonds, impact fees, funds generated from the tax increment in the CRA, or expanding existing revenue sources. Long term financial security remains one of the City's more complex challenges, complicated by the reality that the City is essentially at build out now. Based upon the survey presented to the Commission in 2022, ninety-six percent of the land available for development is already obligated or built. There are just a few parcels remaining in the City that will generate projects large enough to impact traffic and services and the remaining smaller parcels will simply consist of minor infill. In this scenario, there will be no new taxable property developed in the future to sustain the rising expenses of the City. In addition, the City of Stuart remains the economic hub of Martin County. Therefore, the population growth in the surrounding communities will continue to burden the City with operation and maintenance costs to accommodate the increases in population and traffic generated by those attracted to the Stuart area, but not residing in the City. Moreover, in pursuit of the strategic vision, city leadership is guided by a mission, which reflects identified key community objectives, a sophisticated business and residential community atmosphere, and continued demand and delivery of high-quality services.

The City's long-term objective is to maintain its character while also ensuring a sustainable community for future generations. However, the City of Stuart is now in excess of 90% developed. The remaining vacant property in Stuart will not result in significant change to the traffic patterns or ability to provide services such as water, sewer, roads, parks and recreation. This vision includes finalizing several outstanding capital projects, which include waterfront redevelopment, park improvements, intermodal transportation, expanded parking, and stormwater management, while incorporating sustainable initiatives, policies, and infrastructure.

How Will The Plan Be Used?

The strategic plan serves as a crucial roadmap for city leaders in maintaining fiscal responsibility while prioritizing the residents' well-being and quality of life. By crafting and implementing the plan, Stuart can effectively allocate resources, make informed decisions, and foster sustainable development.

Financial security can be achieved through assessment of current and future needs, balancing limited resources efficiently and effectively toward capital projects of the most critical importance. This approach minimizes wasteful spending and maximizes the impact of available funds for essential services and infrastructure improvements without overburdening taxpayers.

Through robust community engagement and consultation, the Commission can address the diverse needs and aspirations of the residents by identifying and responding to key concerns, such as affordable housing, public safety, healthcare, education, and environmental sustainability. The strategic plan fosters a sense of inclusivity and promotes equitable growth, leading to enhanced livability and overall satisfaction within the community.

For the full strategic plan click here.

Goal: More Livable Community	
Who	**How - Ranked Action Strategy with anticipated cost and schedule.**
DEV, CRA, UTL, Partners	Author Citizens' Buildout Vision Plan using a public engagement process to chart a development, redevelopment, and preservation course to maintain quaint small-town charm, preserve highly valued waterfront orientation while evaluating, synthesizing, and choosing from a range of desirable design options bandied by the community through the last decade or more. Buildout assumes accommodation of adding 4,000 population for a total of 24,000 by 2027), plus seasonal population. Further govern by guidelines as described in text, and a Commission-appointed citizen-based 7-person steering committee to guide the conduct and City boundaries with joint funding by the City and community partners (such as not-for-profits, larger landowners, developers, other constitutional governments, other interested parties). scoping and RFP Q3 2023 for Charrette during Q1 to Q3 2024.
DEV, CRA, UTL, Partners	Select and name/brand 10-12 existing neighborhoods seeking to simultaneously promote identity and UNITY, pride, placemaking, and safety. (see Stuart 2024 Strategic Plan, map on pg. 21) Promote naming/branding with gateway signage, marketing, beautification and maintenance, clean ups, neighborhood watch and/or national night out programs, and special events/programming (such as street potluck/BBQ dinners). Build upon recent accomplishments such as Creek district, which complements form-based code revisions now in progress. (See "My Neighborhood, My Community" for additional concepts [not affiliated with video targeted to youth at https://www.amazon.com/My- Neighborhood-Community/dp/B0754KLJGK] and convenient smart phone Apps such as https://ring.com/neighbors. Compare with Council of Neighborhood Associations, St. Petersburg, FL.) Partner with residents, informal neighborhood groups, homeowners' associations, developers, businesses. Potential grant funding for improvements. $200-400K. Q2 2023 – Q4 2024
DEV, CRA, UTL, Partners	Improve Downtown multimodal mobility by implementing downtown vehicle parking improvements including garage and paid parking program from the 2018 recommendations by Walker Consultants. Partner with Stuart Mainstreet, Downtown Business Association, Downtown Merchants, CRA and Advisory Board. Estimate $200K to implement paid parking program. Q4 2023 – Q2 2024 paid parking. $15-20M parking structure- CRA bond backed by parking fees and TIF. Q4 2025.
DEV, CRA, UTL, Partners	Adopt a new sub-area plan for US 1 corridor (Roosevelt to Dixie Hwy) to mitigate traffic safety problems, promote sense of arrival, and better accommodate pedestrian/multimodal mobility. Integrate "road diet" and "complete street" concepts (see 2018-19 Vision by TCRPC – [insert reference]). Partners: CRA, FDOT, MP. $50K for conceptual plan and design: Q4 2023 – Q3 2024. Advocate project funding through the Long-Range Transportation Plan, est. $1 M, through Q2 2028.
All City	Continue to implement and integrate Sustainability Action Plan (2020) policies, programs, and infrastructure projects into city-wide planning and capital improvements plans. Revise and update the plan on a biennial basis or as new technologies or policy needs emerge.

Goal: Safety and Resilience	
Who	**How - Ranked Action Strategy with anticipated cost and schedule.**
PS	Expand Police Traffic Unit to meet growing demand, especially around hot spots like Roosevelt Bridge and East Ocean. $300K annual, increasing to $500K by Q2 2025.
PS	Add 9 personnel to Fire Rescue Units to meet fast-growing demand, meet top level of service and ISO rating. $750K over 4 years. 2023 thru 2026.
PS	Complete Fire Station 3. $4.5 M. Q2 2025 opening.
UTL, FIN	Separate from public workshops, adopt a new sub-area plan for US 1 corridor (Roosevelt to Dixie Hwy) to mitigate traffic safety problems, promote sense of arrival, and better accommodate pedestrian/multi- modal mobility. Integrate "road diet" and "complete street" concepts (see 2018-19 Vision by TCRPC – [insert reference]). Partners: CRA, FDOT, MP. $50K for conceptual plan and design: Q4 2023 – Q3 2024. Advocate project funding through the Long-Range Transportation Plan, est. $1 M, through Q2 2028.
UTL, COM, FIN	While finishing the reverse osmosis water plant (Q1 2024), forecast the overall potable water system needs (with costs) through buildout by updating – as required by the SFWMD and comprehensive plan - the required Water Supply Facilities Work Plan; includes injection well and distribution (piping) system reliability. Capital needs discovered by this plan process, plus the demand modeling, design engineering, and capital improvements can be funded through impact fees paid by new development, and a revenue bond (amount to be determined), with, costs recovered through water rate payers (refer to prior bonds for precedent). Cost estimates in house. Water plant funded though awarded Federal grant. By Q4 2025.
UTL	Finish undergrounding utilities in downtown - Seminole and Osceola. CRA -$3.5 M, Q3 2023 thru Q3 2025.
UTL	Finish "Sign up and Save" second half of septic to sewer conversion in remaining neighborhoods, however voluntary so uncertain attainment of objective. Cost estimate $14 M paid back through user fees over multiple years. Q3 2023 - Q4 2025.
All City	Implement Capital Fleet Improvement/Maintenance Plan, with police and fire highest priority, to keep the City's vehicle fleet performing efficiently and meet fast-growing demand. Timely replace a range of outdated, worn equipment including fire apparatus and trucks. $700K annual Q4 2023 and continuing. PM Maintain top level of service, especially Insurance Services Office (ISO) rating for fire services.
UTL	Update and Implement the Stormwater Master Plan – to design and build infrastructure to mitigate three priority flooding challenges at NW Dixie, Mango Place, and Flamingo Pond: also retrofitting 30 baffle boxes in existing stormwater system. Q4 2023 thru Q 2025.
UTL	Connect reclaimed water to serve historic downtown irrigation (Colorado Ave. to Osceola/ Delaware Commons) or other affordable connections. Cost and schedule TBD.

Goal: Commerce and Recreation	
Who	**How - Ranked Action Strategy with anticipated cost and schedule.**
COM, UTL, PARTNERS	Complete Memorial Park final phase to establish it as regional event venue with Amphitheatre and dynamic programming in keeping with City brand. Partner with: Friends of Memorial, Arts Council, Veterans Council, and Martin County Clerk/ 19th Judicial Circuit of Florida (Courthouse). $1.5M for amphitheater through Federal American Rescue Plan Act funding; in process thru Q4 2025 (CS, UTIL)
COM, UTL, CRA, PARTNERS	Complete Guy Davis Park expansion rebranding it as City's "Guy Davis Central Park" with partners East Stuart Neighborhood, NAACP, athletic organizations, City's CRA, select nonprofit organizations. Funded by $5M from CRA general fund (TIF) as community underwriters. Consider establishing 501 (c)(3) "Friends of ..." to enable fundraising ($ and In-kind) for 10th Street, Guy Davis, & related programs. Q4 2026.
COM, PARTNERS	Complement downtown activity center, and waterfront/marina re-design as a "Living Shoreline With EcoArt" in Flagler Park demonstrating commitment to riverine water quality restoration. (See https://floridalivingshorelines.com/) Partner with and initiate funding campaign involving various schools and community groups such as Rivers Coalition, Ocean Research & Conservation Association, Inc., US Army Corps of Engineers, South Florida Water Management District, Florida Inland Navigation District, Department of Environmental Protection. Cost $0.5-1.0M. Q4 2028.
COM, PARTNERS	Rebuild and program the City's Central Community Center at Guy Davis Park as City's sole community center with wide array of programming to maximize usage and satisfy unmet needs. Pursue funding campaign through partners: Children's Services Council, Cleveland Clinic and funding from various nonprofits for estimated $7.5M cost of design thru construction; same 501 (c)(3) fundraising potential as Guy Davis Park (above). Q2 2028.

Goal: Financial Well-Being	
Who	**How - Ranked Action Strategy with anticipated cost and schedule.**
FIN, PS	Restructure the City's fire services assessment fee by proposing revisions drafted in-house. Q3 2023 - Q1 2024.
ADM	Adopt a definitive use strategy for the Wells Fargo property to solidify longer-term city finance planning. Unless decided by Q4 2023, await Citizens' Buildout Vision Plan (Charrette).
ADM, CA	Mitigate city's financial harm by leading or joining a coalition of affected parties immediately damaged by the Roosevelt/Rail bridge closure and longer-term- the prospect for bridge/track reconstruction. The diverse coalition would consist of parties ranging from organizations to landowners – not only those linked to the marine industries. Q 3 2023 form coalition and decide on appropriate legal challenge.
ADM	Increase the performance goals (dollars and/or in-kind contributions) of grants staff, and lobbying consultant(s). However, grants obtained must not be overly-constraining. In-house staff cost; possible increase in lobbying contract fees, indeterminate. Q3 2023
FIN, COM	Analyze events fee structure to recommend an increase in revenue; compare to market and other local governments. In house staff time. Q4 2023 (Fees for recreation – not to be considered.) PM: Positive revenue over expenses
FIN	Analyze and recommend changes to local government cost-sharing agreements (e.g. County) for cost/benefit and return on investment seeking to improve the value of service delivery to residents; including Municipal Services Taxing Units. In-house staff time. Q1 - Q3 2024
ADM, FIN	Form and staff a Task Force with a one-year study mission to enable wealthy community residents a means of legacy investment through a city-partnered non-profit foundation with desired flexibility for use of funds (supplemental capital for new construction/bricks and mortar, programming and operation/maintenance, program sponsorship, public safety, arts and entertainment, rewarding outstanding staff, etc.) Funding goal of $2M/annual. Q3 2024 (Examine, consult and analyze or partner with Community Foundations of Martin, and Martin-St. Lucie Counties, Martin 100; City of Muskogee, OK Foundation (Oklahoma); Education Foundation of Martin County)
FIN	After exhausting desirable alternatives, Ad Valorem increases, or program/project/staff cutbacks must be considered during annual budgeting cycle beginning Q3 2024

Fiscal Years 2027-2029 Capital Improvement Program					
Department	**Projects/Assets**	**FY27**	**FY28**	**FY29**	**Funding Sources**
Fire	Ambulance R-3 (2017 Freightliner) & Ambulance R-4 (2018 Freightliner)	$ 800,000			Carryover bank note funds from FY26 for ambulance R-3; General fund cash reserve for amublance R-4
Fire	Reserve Pumper E-1 (1997 Pierce Pumper)		$ 875,000		Undecided
Fire	Mobile SCBA Air Bottle Refill Trailer for Fire Scenes	$ 223,000			General Fund Revenues
CRA	Guy Davis Community Park	$ 1,900,000	$ 9,200,000		CRA revenues plus $500,000 state appropriation
CRA	Downtown Undergrounding	$ 440,000			CRA revenues
CRA	Willie Gary Property Demolition and Construction	$ 1,000,000			CDBG-CV Grant Reimbursement
CRA	Stypmann Drainage and Sidewalk Improvments	$ 1,525,000	$ 3,000,000		DEP Grant Reimbursements of $1,674,285 in FY2027/2028
CRA	Tree Canopy Enhancement Program within Right of Way	$ 300,000	$ 150,000	$ 150,000	CRA revenues
CRA	Triangle District - Dixie Highway	$ 2,730,000	$ 1,000,000		CRA revenues & TAP Reimbursement of $436,899 in FY 2028/2029
CRA	Confusion Corner Design Phase	$ 500,000			CRA revenues
CRA	Flagler Park Additional Parking	$ 290,000			CRA revenues
CRA	Osceola Street Extension		$ 100,000	$ 1,000,000	CRA revenues
CRA	Bayou Pedestrian Bridge		$ 100,000	$ 2,000,000	CRA revenues
CRA	Triangle District Streetscape - Phasing		$ 400,000	$ 4,000,000	CRA revenues
CRA	East Stuart Neighborhood Streetscape - Phasing		$ 400,000	$ 2,000,000	CRA revenues
CRA	MLK Blvd - Complete Street		$ 6,000,000		CRA revenues
CRA	10th Street Community Center - Rehab		$ 150,000		CRA revenues
CRA	10th Street Streetscape/Gateway Signage		$ 200,000		CRA revenues
Public Works - Stormwater	SE Central Pkwy Drainage Improvements	$ 128,000			Grant, Stormwater revenues, infrastructure sales tax
Public Works - Stormwater	SE Ocean Ave Drainage Improvements	$ 311,000			Grant, Stormwater revenues
Public Works - Stormwater	SW South Carolina Drainage Improvements	$ 102,720			Grant, Stormwater revenues
Public Works - Stormwater	201 SE Channel Ave Drainage Improvements	$ 207,000			Unfunded
Public Works - Stormwater	SE Stypmann Blvd Neighborhood Drainage Imps	$ 1,690,000			CRA revenues and water quality grant
Public Works - Stormwater	Holiday Mh Park/Frazier Creek Trib Ditch Drainage	$ 638,000			Unfunded
Public Works - Stormwater	(510) SW South Carolina Drive Drainage Improvements	$ 146,000			Unfunded
Public Works - Stormwater	Bandshell Improvements	$ 75,000			Unfunded
Public Works - Stormwater	Haney Creek Nature Trails		$ 555,710		Grant and other reserves
Public Works - Stormwater	(119, 312, 300) SE Martin Ave Drainage Improvements		$ 75,000		Unfunded
Public Works - Stormwater	540 SE St Lucie Crescent Drainage Improvements		$ 107,000		Unfunded
Public Works - Stormwater	834-906 SE Lincoln Ave Drainage Improvements		$ 500,000		Unfunded
Public Works - Stormwater	SW North Carolina Drive at Dead End Drainage Improvements		$ 330,000		Unfunded
Public Works - Stormwater	(100) SW Atlanta Ave/Anchorage Way Drainage Improvements		$ 25,000		Unfunded
Public Works - Stormwater	SE Flamingo Ave Drainage Improvements			$ 500,000	Grant and Stormwater revenues
Public Works - Stormwater	(119, 312, 300) SE Martin Ave Drainage Improvements			$ 636,000	Unfunded
Public Works - Stormwater	713 SW Bryant Ave Drainage Improvements			$ 50,000	Unfunded
Public Works - Stormwater	304 SW Indian Grove Drive Drainage Improvements			$ 740,000	Unfunded
Public Works - Stormwater	(100) SW Atlanta Ave/Anchorage Way Drainage Improvements			$ 236,000	Unfunded
Public Works - General Fund	Annual Street Repairs	$ 400,000	$ 400,000	$ 400,000	General Fund Revenues
Public Works - General Fund	Capital Improvements Reserve + Plans and evaluations of restructuring of offices at City Hall and Wells Fargo buildings	$ 100,000			General Fund Revenues
Public Works - General Fund	Replace Fuel Pumps at Garage Complex (Cost for larger SUV's - Fire, Police and U&E)	$ 30,000			General Fund Revenues
Public Works - General Fund	Courtesy Dock Wave Attenuator	$ 425,000			Transportation Impact Fees/FIND Grant/CRA Revenues
Police	Scanner and evidence label printer required for new CAD/RMS System	$ 10,000			General Fund Revenues
Police	Interior Drone for Special Response Team	$ 10,000			General Fund Revenues
Utilities - Water	Forcemain Design and Replacement (location TBD)		$ 150,000	$ 520,000	Utility Cash

Fiscal Years 2027-2029 Capital Improvement Program					
Department	**Projects/Assets**	**FY27**	**FY28**	**FY29**	**Funding Sources**
Utilities - Water	Grinder Station Restorations & Installations	$ 370,000	$ 239,300	$ 248,977	Utility Cash
Utilities - Water	Lift Station Rennovation/Rehabilitation C09 (Grants)		$ 148,000		SFR Loan/R & R Reserve Match
Utilities - Water	Lift Station Rennovation/Rehabilitation C07 (Kindred)			$ 525,000	SFR Loan/R & R Reserve Match
Utilities - Water	Monterey Road Forcemain (@US1)		$ 1,837,500		SRF Loan/Revenue Bond
Utilities - Water	Sailfish Forcemain Phase 3 (in FY25 as Krueger)		$ 3,297,000	$ 772,000	SRF Loan/Revenue Bond
Utilities - Water	S.W. 3rd Street Gravity Sewer		$ 157,500		Utility Cash
Utilities - Water	Water Main Upgrades		$ 150,000	$ 520,000	Utility Cash
Utilities - Water	US1 Water Main @ Casa to Harper		$ 80,000	$ 105,000	Utility Cash
Utilities - Water	Annual Fire Hydrant/Water Main Upgrades		$ 275,000	$ 200,000	Utility Cash
Utilities - Water	Distribution Warehouse Building			$ 46,305	Utility Cash
Utilities - Water	Water Reclamation Facilty Security Upgrades		$ 101,850		Grant or Utility Cash-Funded Capital Match
Utilities - Water	Backup Influent Wet Well			$ 70,304	Utility Cash
Utilities - Water	Influent Wet Well		$ 58,240	$ 400,192	Utility Cash
Utilities - Water	Water Reclamation Facilty Headworks Phase 2	$ 1,500,000	$ 2,500,000		Utility Cash
Utilities - Water	Water Reclamation Facilty Headworks Phase 3		$ 51,500		Utility Operating
Utilities - Water	Aeration Basins Treatment System Upgrades		$ 51,500	$ 129,792	Utility Operating and Cash
Utilities - Water	Replace Turbo Blowers	$ 136,235	$ 1,575,000	$ 1,653,750	Utility Operating and Cash, SRF Loan and Revenue Bond
Utilities - Water	Rehab/Replace Clarifier Basin			$ 2,191,057	Utility Operating and Cash, SRF Loan and Revenue Bond
Utilities - Water	Sludge Treatment Systems	$ 10,000	$ 46,800	$ 167,868	Utility Operating and Cash, SRF Loan and Revenue Bond
Utilities - Water	Water Reclamation Facilty Sofwate Upgrades (SCADA/PLC)			$ 165,375	Resiliency Grant and Utility Cash
Utilities - Water	Water Treatment Plant Administration Building		$ 19,055		Utility Operating
Utilities - Water	Water Reclamation Facilty Maintenance Building Upgrades		$ 262,500	$ 53,045	Resiliency Grant and Utility Cash
Utilities - Water	Effluent Pump Station			$ 2,205,000	SRF Loan/Revenue Bond
Utilities - Water	Chlorine Contact Basin Building Upgrades		$ 157,500		Utility Cash Funded Capital
Utilities - Water	Rehabilitation of Digester Tanks (2) & Reclaim Storage Tank (1)	$ 107,010	$ 1,312,500	$ 1,312,500	SRF Loan/Revenue Bond
Utilities - Water	Floridan Aquifer Well FA-2	$ 3,392,935	$ 2,218,527		Utility Operating and Cash
Utilities - Water	Plant Expansion to 2.0 MGD	$ 350,000	$ 1,855,000	$ 1,966,300	Utility Operating and Cash
Utilities - Water	Floridan Aquifer Wells FA-3 and FA-4 & Plant Expansion		$ 1,537,000	$ 8,146,100	Utility Operating and Cash
Utilities - Water	Lime Softening Plant and SAS Wells	$ 100,000	$ 154,500	$ 159,135	Utility Operating
Utilities - Water	High Service Pump Building Upgrades		$ 1,113,100		Utility Operating and Cash
Utilities - Water	2007 Mack Dump Truck (Sludge)		$ 275,000		Utility Operating and Cash
Utilities - Water	2005 F-350 Flat Bed Truck with Vac Unit		$ 107,950		Utility Operating and Cash
Utilities - Sanitation	(New) 2027 Ford F250, Replaces 2017 F250, CS82	$ 45,248			Utility Operating and Cash

CITY OF STUART, FLORIDA
AGENDA ITEM REQUEST
City Commission

Meeting Date: 9/9/2026 **Prepared by:** Lee Baggett

Title of Item:
CONFIRMING APPOINTMENT OF MICHAEL J. MORTELL AS CITY MANAGER AND AUTHORIZING EMPLOYMENT CONTRACT (RC):

RESOLUTION No. 75-2026; A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA CONFIRMING THE APPOINTMENT OF MICHAEL J. MORTELL AS CITY MANAGER AND AUTHORIZING AN EMPLOYMENT CONTRACT WITH THE CITY MANAGER; AND PROVIDING FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

Summary Explanation/Background Information on Agenda Request:
On August 24, 2026, the City Commission removed City Manager, Michael Giordano. The City Commission also instructed City Staff to contact former City Manager, Michael J. Mortell, and to negotiate terms of reemployment for his return as the City Manager. The proposed Employment Contract contains similar terms and conditions to the employment contracts with other recent charter officers of the City. When Mr. Mortell's employment terminated in 2025, his salary was $265,724.56. Mr. Mortell has agreed to return to his 2023 base salary, i.e. $225,000. Over the last few years, the City Staff had conducted surveys for comparators and concluded that the salary of $225,000 was competitive in our area for city managers. It should also be noted that he has agreed to forgo any increase in compensation during the upcoming FY 2026-2027.

Funding Source:
N/A

Recommended Action:
Approve Appointment and Employment Contract

ATTACHMENTS:
1. R75-2026 Confirming Appointment of City Manager and Authorizing Employment Contract
2. City Manager Contract- Mortell

BEFORE THE CITY COMMISSION
CITY OF STUART, FLORIDA

RESOLUTION NUMBER 75-2026

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA CONFIRMING THE APPOINTMENT OF MICHAEL J. MORTELL AS CITY MANAGER AND AUTHORIZING AN EMPLOYMENT CONTRACT WITH THE CITY MANAGER; AND PROVIDING FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

* * * * *

WHEREAS, pursuant to Section 2.01 of the City's Charter, the form of government adopted shall be a Commissioner-Manager Plan, and pursuant to Article III of the City's Charter, the City Commission shall appoint a City Manager, a charter officer, who shall be the administrative head of the municipal government; and

WHEREAS, the charter officer position of City Manager became vacant on August 24, 2026 at the regular commission meeting; and

WHEREAS, the City Commission authorized City Staff to take steps in negotiating terms and conditions of reemployment of Michael J. Mortell as City Manager and to bring back an employment contract for final approval.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA, AS FOLLOWS:

SECTION 1: The precatory language recited above is confirmed and adopted herein as if set forth below.

SECTION 2: The City Commission hereby appoints Michael J. Mortell as City Manager for an indefinite period, subject to that certain Employment Contract approved and authorized by the City Commission, which is attached hereto and made a part hereof.

SECTION 3: This resolution shall take effect immediately upon adoption.

Commissioner _________ offered the foregoing resolution and moved its adoption. The motion was seconded by Commissioner _________ and upon being put to a roll call vote, the vote was as follows:

	YES	NO	ABSENT	ABSTAIN
EULA CLARKE, MAYOR				
SEAN REED, COMMISSIONER				
MERRIT MATHESON, COMMISSIONER				
LAURA GIOBBI, COMMISSIONER				
CAMPBELL RICH, COMMISSIONER				

ADOPTED this ___ day of September, 2026.

ATTEST:

____
MARY R. KINDEL
CITY CLERK

____
EULA CLARKE
MAYOR

APPROVED AS TO FORM
AND CORRECTNESS:

____
LEE J. BAGGETT
CITY ATTORNEY

CITY OF STUART, FLORIDA

CITY MANAGER EMPLOYMENT CONTRACT

IN CONSIDERATION of the mutual agreements and promises herein, the CITY OF STUART, Florida, a municipal corporation ("City"), employs MICHAEL MORTELL as City Manager on an "at will" basis for an indefinite period, beginning on the 14th day of September, 2026 (“Initial Employment Date”), and terminating as provided herein as follows:

1. This Agreement shall serve as the employment contract between the City of Stuart and Mr. Mortell, who will serve “at will” as its City Manager. Mr. Mortell shall serve as City Manager, under the terms established herein, to perform the duties and functions specified in the City's Charter and the City Code of Ordinances and to perform such other legally permissible and proper duties and functions as the City Commission shall assign. As City Manager, Mr. Mortell shall use his best efforts to represent the City, and he shall be responsible directly to the City Commission as provided in Sections 3.04 and 3.05 of the City Charter, and he shall work with the City staff, as required by the City Commission, and in accordance with applicable laws and ordinances.

2. The City’s employment of Mr. Mortell shall be effective upon the approval of this Agreement and continue thereafter pursuant to the terms of this Agreement. For the performance of services pursuant to the Agreement, the City agrees to pay Mr. Mortell an annual base salary of $225,000.00, payable in installments at the same time as other City employees are paid for the performance of services pursuant to this Agreement. In the Fiscal Year 2027-2028 and thereafter, Mr. Mortell shall be entitled to an increase in salary based upon any cost of living and merit adjustments approved by the City Commission or approved in the budget at the same level as provided to other non-bargaining City employees each year. Absent affirmative action to the contrary, Mr. Mortell shall be deemed to have met the performance criteria necessary to meet the merit requirements.

3. Mr. Mortell shall remain in the exclusive employ of the City and shall devote all such time, attention, knowledge, and skills necessary to faithfully perform his duties under this Agreement. Mr. Mortell may, however, engage in educational and professional activities and other employment activities provided that such activities shall not interfere with his primary obligation to the City as its City Manager. Upon such an event, Mr. Mortell shall notify the City’s Human Resources Department of any employment activities outside the scope of City Manager and he shall complete any applicable secondary employment forms.

4. In addition to any other pension or retirement benefits provided by the City, on or just after each January 1st, during the period of employment, the City shall pay into a qualified deferred income retirement account selected by Mr. Mortell, an amount equal to twelve percent (12%) of Mr. Mortell total annual base salary. Said funds shall be accessible to Mr. Mortell under the same federal rules and guidelines as for any other qualified retirement account.

5. The City Commission may terminate Mr. Mortell's employment with or without cause at any time. Should Mr. Mortell be terminated by the City for any reason other than "with cause", his employment shall terminate when directed by the City Commission, and for the longest period permitted by law thereafter, he shall be entitled to severance in a payment(s) equal to twenty (20) calendar weeks of his current annual base salary pursuant to Section 215.425, Florida Statutes. However, any severance payment(s) shall be conditioned upon Mr. Mortell executing a general release of any and all claims drafted by the City Attorney. Mr. Mortell will also be entitled to the continuation of medical, dental and vision insurance if in effect at the time of termination and until the end of the month in which severance payments cease. As used herein, "with cause" shall include: (a) gross negligence in handling of City affairs; (b) willfully disregarding a direct and lawful order, demand or public policy of the City Commission; (c) drug or alcohol abuse; (d) conviction of a felony; (e) conviction of a crime involving moral turpitude or relating to official duties; or (f) found to have committed an ethics violation by the State of Florida Ethics Commission. In addition, Mr. Mortell may voluntarily terminate (resign or retire) his employment with the City at any time, upon 45 days written notice, but he shall not be entitled to any severance pay.

6. The City shall be responsible for the direct payment of Mr. Mortell's dues to the International City/County Management Association, the Florida City & County Management Association, and any other professional organization approved in the City's annual budget. The City also recognizes that Mr. Mortell is a member of the Florida Bar, and as such, the City will continue to pay his state and local bar dues.

7. Except as otherwise provided herein, the City shall provide Mr. Mortell with the same employment benefits as are provided to City Department Directors, including but not limited to, cellular telephone and tablet stipends and such other benefits and privileges as may change from time to time. Such employment benefits shall include, but shall not be limited to health insurance, leaves, Paid Time Off ("PTO"), travel expenses, and the like, all as provided in the City's Personnel Policies. However, health insurance, dental insurance, vision insurance and access to the Employee Health Center shall be immediately available to Mr. Mortell on his Initial Employment Date. In addition, Mr. Mortell shall earn the maximum accrual of 240 hours of PTO per year consistent with the accrual method afforded to other full-time City employees. However, Mr. Mortell shall begin to accrue PTO on his Initial Employment Date. Upon his Initial Employment Date, Mr. Mortell shall immediately receive eighty (80) hours of PTO into his leave bank.

8. This Agreement is for personal services, and it may not be subcontracted, or assigned or transferred by Mr. Mortell, except that Mr. Mortell shall be free to appoint an acting city manager in his absence.

9. During the period of employment, Mr. Mortell shall continue to receive five hundred ($500.00) dollars per month automobile allowance, payable by the City on a bi-weekly basis, in accordance with standard payroll schedules, which shall be provided to Mr. Mortell in accordance with current IRS Regulations. Mr. Mortell agrees to utilize his personally owned vehicle (POV) in the performance of City Manager duties within the local area. City agrees to reimburse Mr. Mortell at the standard IRS mileage rate for any official use of his POV outside the local area. The local area is defined as anywhere within a fifty-mile radius of the City Hall. In the event of a declared emergency, or in lieu of the IRS rate for mileage as described above, Mr. Mortell may utilize a City owned vehicle in the performance of his duties.

10. This Agreement shall become effective on the date first written above, subject to its approval by the City Commission, execution by the parties, and Mr. Mortell taking an appropriate oath of office.

IN WITNESS WHEREOF, the City and Mr. Mortell have executed this Agreement by their duly authorized representatives on this ____ day of September, 2026.

CITY MANAGER

____
MICHAEL MORTELL

ATTEST:	CITY OF STUART, FLORIDA
____________________________	____________________________
MARY KINDEL, CITY CLERK	EULA CLARKE, MAYOR

Approved as to Form and Sufficiency:

____
LEE J. BAGGETT, CITY ATTORNEY