Martin County, Florida
Board of County Commissioners

FY2026 Tentative Budget

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I - Overview

GFOA Award 5
Budget Message 6
Martin County Organizational Chart 20
County Commissioners & District Map 21
Martin County Profile/Statistical Information 22
Basis of Budgeting 33
Budget Process 34
Budget Process Timeline 36
Budget Amendments/ Transfer Process 37

II - Financial Summary

Total Budget

Department / Fund Matrix 39
County Budget Totals/Description 40
Budget Summary By Fund 42
Fund Balance 43

Revenues

Sources of Revenue 47
Ad Valorem 48
Millage Overview and Comparison 49
Millage Analysis BOCC 50
Millage Analysis All Taxing Authorities 51
Typical Tax Bill 52
State Shared Revenue 53
Local Sales and Use Taxes 54
Charges for Services & Miscellaneous Revenues 57

Expenditures

Total Expenditures 58
Department Expenditures within Fund Structures 59
Expenditure Summary by Program 60
General Fund Expenditures/Revenue Sources 62
General Fund Reserves and Long Range Forecast 63

Personnel

Personnel Summary 65

Debt

Debt Management 68
Debt Approval Process 72

TIP

Technology Investment Plan 73

III - Fiscal Policy

Fiscal Policy 76

IV - Budget By Department

A. Administration 95
Administration Division 100
Office of Management & Budget 104
Commission 107
Human Resources & Risk Management 109
Purchasing 112
Communications 115
Human Services - Community Services 119
Human Services - Veterans Services 121
Human Services - Social Services 123
Human Services - Substance Abuse Treatment Asst 125
Office of Tourism and Marketing 127
Human Services - Medical Services 131
Human Services - Housing 133
Legislative 135

B. Airport 137
Administration 141
Operations 144
Customs 147

C. Building 149
Administration 154
Permitting / Inspections 157
Licensing 161
Code Enforcement 163

D. Capital Improvement Plan 167
Airport 173
Community Development 174
Fire Rescue 175
Law Enforcement 176
Libraries 177
Parks 178
Golf Course 179
Public Buildings 180
Coastal 181
Ecosystem Management 182
Public Transportation 183
Roads 184
Stormwater Management 185
Solid Waste 186
Utilities 187
Miscellaneous 188

E. Commission MSTU 189

F. Office of Community Development 197
Community Redevelopment Administration 201

IV - Budget By Department (continued)

G. County Attorney 204
County Attorney Operations 208

H. Fire Rescue 211
Emergency Management 215
Nuclear Planning 218
Fire Rescue Communications 220
Ocean Rescue 222
Fire Prevention 226
Fire Rescue Administration 229
Fire Rescue Training and Operations Management 232
Operations 236
Fleet Services & Logistics 240
Aeromedical Operations 243

I. General Services 245
Administration 250
Countywide Building Repair and Maintenance 252
Sheriff Building Repair and Maintenance 256
Vehicle and Equipment Repairs 259
Light Fleet Lease and Maintenance 261
Courthouse/COB Building Maintenance 263

J. Growth Management 265
Administration 269
Comprehensive Planning 271
Development Review 275
Environmental 279

K. Information Technology Services 283
Administration 288
Application Management Services 290
Technical Management Services 300
Communication Services 303
Project Management Services 307

L. Library System 303
Administration 308
Public Services 310

M. Non-Departmental 315
Non-Departmental Program 322
Risk Management 324
Economic Development 325
Grants & Aid / Service Contracts 326
Debt Service 327
Budgeted Transfers 328
Reserves 330

N. Parks & Recreation 331
Administration 336
Operations 338
Indian Riverside Park Administration 343
Recreation Programs 346
Recreation Grants 350
Cooperative Extension Services 353
Phipps Park 355
Sailfish Splash Waterpark/Pool 358
Golf Course Operations 362

O. Public Works 366
Administration 372
Traffic Engineering 374
Transportation Planning (MPO) 378
Transit 381
Surveying and Mapping 384
Capital Projects 388
Environmental Resource Division 392
Engineering Services 397
Stormwater Maintenance Program 401
Field Operations 405
Mosquito Control 409
Real Property 413
Veterans Transit Services 416

P. Technology Investment Plan 418
Administration 423
Information Technology Services 424
General Services 425
Library 426
Parks and Recreation 427
Building Department 428
Growth Management 429
Public Works 430
Community Development 431
Airport 432
Utilities and Solid Waste 433
Fire Rescue 434
Clerk of Circuit Court 435
Property Appraiser 436
Sheriff 437
Supervisor of Elections 438
Tax Collector 439
Constitutional Officers' TIP Maintenance 440
Miscellaneous 441
Technology Infrastructure 442

IV - Budget By Department (continued)

Q. Utilities / Solid Waste 444
Administration 449
Transfer Station Operations 453
Pump Out Boat 456
Construction and Debris 458
Technical Services 462
Customer Service 466
Maintenance - Water 469
Maintenance- Sewer 473
Treatment - Water 477
Treatment - Sewer 481
Long-term Care 485
Renewal & Replacement 488
Water/Sewer Assessment Improvements 489
Hazardous Waste 490

R. Constitutional / Judicial / State Agencies

Clerk of the Circuit Court and Comptroller 493

Property Appraiser 498

Sheriff 505
Law Enforcement 507
Corrections 508
Judicial 509

Sheriff Non-Departmental 510

Supervisor of Elections 513
Elections 517
General Elections 519
Elections - Capital & Voter Education/Training 522

State Judicial / State Agencies 523

Tax Collector 526

V - Capital Improvement
Capital Planning Process 531
Capital Revenue/Expenditure Summary 537
Origin of a Capital Project 539
Major Projects 540
Projects by District 543
Capital Project Detail Sheets

VI - Glossary
Glossary / Acronyms i

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July 1, 2025

Honorable Members of the Martin County Board of County Commissioners
2401 SE Monterey Road
Stuart, FL 34996

Subject: Fiscal Year 2026 Tentative Budget Message

Dear Commissioners:

As required by Florida Statutes 125.74(d), I am submitting for your consideration and adoption, the Fiscal Year 2025-2026 (FY26) Tentative Budget. This budget is balanced and provides a sound financial plan focusing on public safety, quality of life, and providing the services our community expects in the most efficient and effective manner possible.

As Martin County marks its centennial this year, the Fiscal Year 2026 tentative budget demonstrates a strong commitment to sound financial stewardship through strategic long-term planning. In FY26, the County continues to build reserves to address future capital needs and mitigate risk, while also reducing debt obligations to maintain financial strength and long-term stability.

The FY26 Tentative Budget was developed based on Board of County Commissioners (BOCC) directives and prior considerations. This budget provides for the implementation of the BOCC's Strategic Goals as well as legislative and other established priorities. Martin County has recognized an increase in the assessable tax base for FY26, and other revenue sources have shown stabilization throughout the most recent fiscal year. Utilities fees continue to steadily increase with the corresponding growth of the customer base. By maintaining current levels of service and focusing on managing existing facilities, the proposed budget resulted in a decrease in the proposed millage rate for FY26. This is largely due in part to County departments' dedication to minimizing increases, enhancing efficiencies, and prioritizing bottom line needs, while providing the high-quality services and amenities that the public expects.

The County's increase in the tax base, when compared to the tax rate in FY25, provided additional ad valorem revenue. Departmental budgets reflect each division's needs with maintaining current levels of service reflected accordingly. Increases that could not be avoided or absorbed within the operational and capital budgets include repair and maintenance costs, fuel, electricity, contracted services, Florida Retirement System (FRS) employer contributions, and requests for eleven full time equivalent (FTE) positions which are noted in the requesting departments' budgets as "Significant Changes."

The County is value and service driven, striving to provide the level of service that is not only expected, but in some instances demanded. The FY26 Tentative Budget includes salary adjustments in accordance with previously

approved bargaining agreements, that assists in maintaining existing services levels and ensures operational continuity. The largest impact to this budget is fully funding increases requested by the Constitutional Officers, the approved Capital Improvement Plan, increased County and City of Stuart CRAs, technology investment needs, increase in employer's contribution to health insurance, and other operational increases that are necessary to continue services being provided. Each department strives to demonstrate responsible stewardship of County resources, and requests for additional funding for programs and services were thoroughly reviewed prior to inclusion in the FY26 Tentative Budget.

The FY26 Tentative Budget includes the addition of eleven positions, primarily in Library and General Services. This includes three facilities-related roles (Electrical Technician, HVAC Technician, and Painter) to meet increasing operational demands for countywide building maintenance. Additionally, three library positions (Children's Assistant, Lead Library Specialist 1, and Lead Library Specialist 2) were added to maintain adequate staffing and enhance literacy programs and public access to library services. Additional positions are also proposed in Building, Fire Rescue, Utilities, Public Works, and Airport departments to meet increasing service demands across the County.

Additionally, the proposed budget reflects a long-term fiscal planning strategy by allocating funds for the satisfaction of debt obligations, strengthening reserves, and preparing for anticipated payments related to public-private partnership (P3) projects, such as the Martin County Operations Facility. This approach supports the County's commitment to responsible local government management and lays the groundwork for future fiscal stability and strategic investment. Effective long-term fiscal planning allows the County to align current budgeting decisions with future financial obligations, ensuring sustainable service delivery and infrastructure investment.

This budget would not have been possible without the effort, energy, talent, and commitment of the County's Constitutional Officers, Department Directors, Executive Team, and many dedicated staff members. I also wish to thank the Office of Management and Budget staff for the many diligent hours that they devote to shaping and developing this budget.

I am honored and privileged to serve you, County staff, and the citizens of Martin County, and I am truly grateful to you for placing your trust in me and my team. I want to particularly express my appreciation to the Board of County Commissioners in providing direction and allowing me the opportunity to lead them through the development and approval of the FY26 Tentative Budget.

Respectfully submitted,

Don G. Donaldson, P.E., CFM
County Administrator

Budget Overview

Introduction

The FY26 Tentative Budget continues to address aging infrastructure and facilities. The County's low debt ratio per-capita, strong reserves and conservative fiscal policies contribute to positive credit ratings when securing debt service, resulting in attractive interest rates. This budget, as in prior years, was developed with specific goals and objectives:

- Fully funding the Sheriff and other Constitutional Officers' budgets,
- Maintaining existing service levels for residents,
- Focusing on the health, safety and welfare of residents and visitors,
- Addressing both internal and external services and efficiencies,
- Consideration of the BOCC's policy directives,
- Addressing maintenance and rehabilitation of facilities,
- Investing in our employees,
- Providing a sound self-insured fund for property and health insurance, and
- Maintaining reserves.

Each department request is provided with line-item detail and explanations within various summations.

Strategic Goals and Legislative Strategies

At the beginning of each year, the Martin County Board of County Commissioners reviews and discusses its strategic priorities during a publicly noticed meeting. County leadership holds weekly meetings to track progress on these goals, ensuring they are being met. Regular updates on the status of these initiatives are then presented to the Board in public meetings.

The following are the Strategic Goals of the BOCC:

- **Regional Issues:** Martin County shall work with all governments and across county lines to advocate for projects of regional interest.
- **Board Planning:** Martin County shall review its planning and development efforts to ensure that it maintains quality residential and non-residential uses, protects natural resources, and enhances economic development in a fiscally conservative manner.
- **Infrastructure and Project Priorities:** Martin County shall maintain its infrastructure in an efficient, cost-effective manner to ensure public facilities serve county residents' needs.
- **Internal Policies and Procedures:** Martin County shall continue to refine its internal policies and procedures to ensure that it achieves the highest level of efficiency and accountability for its use of taxpayer monies.
- **Economic Development:** Martin County shall continue efforts to support economic diversification of its local economy.

In 2025, the Martin County Legislative Affairs Office strategically advanced the County's legislative priorities at both the state and federal levels. Guided by the 2025 State Legislative Program, the office successfully championed the County's core objectives, including predictable pricing for inmate health care, environmental stewardship, land acquisition, infrastructure, and local governance.

A standout accomplishment was the passage of HB 4007, a locally sponsored bill that limits compensation for health care and emergency transport services for inmates in Martin County detention centers. The legislation restricts reimbursements to no more than 110% of Medicare rates. The bill garnered unanimous bipartisan approval in the House and Senate and was signed by the governor on June 9. This legislative win showcases the office's effective advocacy and its ability to deliver fiscally responsible solutions that directly benefit county taxpayers.

On environmental issues, the office remained steadfast in promoting water quality and ecosystem restoration. As part of its ongoing advocacy, the office supported funding for projects in the St. Lucie River Basin Management

Action Plan (BMAP) and the Comprehensive Everglades Restoration Plan (CERP). These efforts contributed to securing funding for septic-to-sewer conversions and the vital Indian River Lagoon South (IRLS) C-23/24 South Reservoir, leading to more than $600 million invested in watershed improvements. The office also engaged with state delegation and agency partners to advance land acquisition initiatives to compliment the Martin County Forever sales-tax initiative.

Further, team members actively participated in legislative forums, including FAC Legislative Day in Tallahassee and the Everglades Summit in Washington, D.C. Through regular updates, committee testimony, and relationships with legislators, they ensured swift momentum on key bills.

Throughout the session, the office coordinated closely with County leadership, departments, and external stakeholders. Weekly session reports informed commissioners and staff about legislative risks and opportunities while ensuring timely adjustments when bills moved or priorities shifted. This nimble coordination allowed the County to advocate efficiently for its interests and secure essential outcomes.

Priorities and Issues Influencing the Budget

Priorities

The BOCC is committed to our environment and maintaining the quality of life our residents have come to expect understanding that the value of such makes Martin County not only unique, but very special. To address concerns about the pollution of our lagoon and rivers, the Board adopted a septic to sewer program to begin the process of converting over 10,000 septic systems over 10 years. The program seeks grant opportunities and provides low-interest financing for property owners. This budget includes the continuation of the conversion program which is entering its fifth year.

Full funding for budget requests from the County's Constitutional Officers (Clerk of the Circuit Court and Comptroller, Property Appraiser, Supervisor of Elections, and Tax Collector), the County's Medical Examiner, and Court Administration are included in the FY26 Tentative Budget. The Sheriff's budget includes the addition of nine new full-time positions to satisfy needs for shift operations for Law Enforcement, Corrections, and Judicial duties. The Clerk of the Circuit Court and Comptroller's Budget included three new full-time positions for Commission Records and other duties based upon needs of the Board and locally adopted ordinances.

In addition to capital and operational needs, the FY26 Tentative Budget includes ad valorem-funded increases primarily driven by previously approved bargaining agreements, which resulted in an increase in labor-related costs. These adjustments ensure compliance with negotiated obligations and contribute to maintaining essential service levels. The budget also accounts for increased employer contribution rates to the Florida Retirement System (FRS), as mandated by the State, along with continued funding for employee health and property insurance programs. These personnel-related costs reflect the County's commitment to responsible fiscal planning while sustaining a stable and effective workforce necessary for delivering high-quality public services.

The Board remains committed to addressing the challenges posed by aging infrastructure and facilities. In the FY26 Tentative Budget, there are provisions for increasing ad valorem levels aimed at supporting countywide and Constitutional Officers' public facility and improvement projects. Maintaining funding levels in the County's Fixed Asset Replacement Budget (FARB) and the expertise of our well-trained staff have been crucial in addressing these issues promptly and effectively. The FARB plays a key role in our financial planning, both long-and-short term, in supporting the upkeep and modernization of our physical assets. By ensuring our buildings and equipment are up-to-date, the FARB contributes to the economical and efficient operation of our facilities, ultimately enhancing our overall performance and service delivery. Furthermore, the approved Capital Improvement Plan increased funding to the Roads and Stormwater Management programs to continue meeting targeted service and safety levels for the critical infrastructure of the community. To ensure that existing technology is up-to-date and obsolete technology is replaced, supplementary ad valorem funding is requested for the BOCC's Technology Investment Plan (TIP).

Issues

As this budget was being developed, there are several factors to consider that could potentially impact government operations over the next year. The County continues to observe the cost of goods and services maintaining higher price points than recent years which continues to impact the number of infrastructure projects completed. There is also a possible impact on revenues due to legislative changes passed by the State, such as additional sales tax holidays and exemptions. As the County proceeds during this fiscal year (FY26) it will be imperative to closely monitor those revenue sources that the County relies upon to balance the budget. Another long-term concern is the uncertainty of the future economic conditions. Ad valorem taxes derived from property values represents 45% of the County's revenue sources. The County continues to exhibit slower growth compared to our neighboring counties; latest valuations of the countywide tax base reflect approximately 1.6% of the value is attributable to new growth such as new construction and additions; therefore, ad valorem as a dedicated capital revenue source is limited. The County strives to diversify revenue sources as much as possible to minimize impacts to one source of funding over another. Utilization of ad valorem (property) taxes is a major source of revenue to fund County operations, capital projects and programs. Ad valorem taxes are assessed and applied to taxable values creating the amount of ad valorem required to fund the FY26 Tentative Budget with established property tax rates. The FY26 Tentative Budget has been prepared with the July 1 taxable values as provided by the Martin County Property Appraiser. The July 1 taxable values reflect an overall increase to the County's tax base of 12.88%. The County's total taxable values are $39.3 billion, compared to last year's final values of $34.9 billion. The increase in the taxable values generated approximately $38.1 million in new ad valorem for countywide operations when applying the total tax rate from FY25. The additional ad valorem in the FY26 Tentative Budget are proposed to be allocated as follows:

Operational Increases Necessary to Meet Level of Service:

To fully fund the Constitutional Officers' and State agencies' (Guardian Ad Litem, Court Administration and Judges, Juvenile Justice, State Attorney, Medical Examiner, Public Defender, and Victim Assistance Program) budget requests, $11.5M in new ad valorem was added. Within each county department are specific requests for operational increases that either are a result of the external economic environment (increase in pricing) or providing an enhanced level of service, many of which were offset by fee revenues and charges for service.

State Mandates or Agreement Increases:

The County has agreements, contracts, or other required expenses that reflect an increase: The Community Redevelopment Areas (CRAs) and the City of Stuart CRA will require an increase ($1.1M and $440k, respectively), the State Retirement unfunded liability ($3.1M), and the Florida Power & Light (FPL) Tangible Personal Property agreement (estimated $714k).

Capital Investments:

The County's Capital Improvement Plan (CIP) was reviewed and tentatively approved by the Board in May 2025. For FY26, impacts to ad valorem were realized through additional investments in the public buildings and road capital improvement programs.

The FY26 Tentative CIP increased ad valorem levels dedicated to projects for public building and facility maintenance ($1.5M), stormwater management needs ($600k), parks facilities ($200k), road resurfacing and neighborhood restorations ($2.2M), and countywide public safety radio equipment needs ($500k). Each CIP project has a detailed project sheet reflecting a thorough explanation of the project, planned revenues and expenditures and a projected timeframe for completion.

The FY26 Tentative Budget provides adequate funding to address employee salaries and benefits. Salary adjustments are placed into reserves until the Board approves the budget. Once approved, monies are then transferred into each respective line item and expended accordingly. The monies included are based upon existing labor contracts and consideration of anticipated salary adjustments for those employees that are not covered by a labor contract.

Providing services to the community is the County's primary role. The BOCC provides services to 85% of the county; every effort is made to continue to provide services in the most efficient manner possible. Existing resources cannot

absorb the recurring maintenance costs when a new facility enhancement or infrastructure is added to the County's inventory. The FY26 Tentative Budget allocates funding to maintain the established levels of service for maintenance and operations. Health, safety, and the services that improve quality of life and protect the welfare of the public are a priority. Requests for any increase in funding or additional resources in the FY26 Tentative Budget are based upon prior BOCC direction, state mandates, and departmental assessments of their priorities. The FY26 Tentative Budget includes eleven (11) additional Full Time Equivalents (FTEs) to meet increased demands of residents, improve efficiency across County departments, and continue to ensure safety and compliance of governing regulations. The additional FTEs are for Countywide Building Repair and Maintenance, Library, Airport, Utilities Maintenance, Permitting/Inspections, Fire Rescue Logistics, and Traffic Engineering.

The County continues to experience an increase in the cost of providing health insurance coverage for employees. The County provides a self-insured health insurance program which has seen annual increases due to the rising cost to provide health care. The County is self-insured and constantly evaluates options for changes to the health care program to alleviate employer and employee increases. Increases have remained fairly modest over the past few years as the Employee Wellness Clinic has reduced health care costs and prevented major expenditures. The County has far outperformed national averages (10%) for insurance increases over the past 15 years, averaging at approximately 3.66% over that time period. In FY26, the employer and the employees that participate in the County's health insurance program will have an increase in their premium contributions. Despite rising claims, the County continues to pursue cost-saving strategies for its health insurance program by offering services that emphasize non-surgical treatments for common orthopedic issues and proactive wellness initiatives, such as nutritional coaching.

Millage Rate and Impact on Taxes

Millage is the rate used to calculate ad valorem, the amount of property taxes to be levied. One mil equals one dollar for every thousand dollars of taxable property value. The County's taxable value (tax base) is $39.3 billion; one mil generates $39.3 million. Florida Statutes provide the mechanism and process by which taxing authorities levy ad valorem. Per statute there is a 10-mil cap for the countywide millage rate. Martin County has Municipal Service Taxing Units (MSTUs) which have a 10-mil cap when combined. In prior years, the County's combined millage rate (countywide and MSTUs together) provides a more balanced overall tax rate comparison. The MSTUs were established to provide ad valorem funding to the unincorporated area of Martin County for fire rescue services, parks, roads, and stormwater maintenance. With the 12.88% increase in the taxable value and additional requests previously identified, the FY26 tentative combined tax rate is 9.9185 mils (millage for countywide is 6.5614 and the MSTUs are 3.3571). This tentative combined millage rate has a decrease of 0.71% when compared to FY25's adopted millage. The countywide millage rate is roughly 0.246% lower when compared to FY25 adopted millage rate and the MSTUs combined millage rate is 1.611% lower for the FY26 tentative budget compared to the FY25 adopted combined rate. There are 97,873 properties in Martin County, of which 76,950 are residential. Of the 97,873 properties, approximately 50.34% receive homestead exemptions.

The impact on taxes and individual taxpayers experience many variables that can impact the taxes that they may be assessed. The following example depicts the increase in taxes from FY25 to FY26 for a constant assessed value of $578,250 (Martin County's median single-family residential sale price as of July 1, 2025), when the adopted combined millage rate is applied:

FY25 Taxes Paid for an assessed $578,250 property value	$5,776.55
FY26 Tentative Taxes for an assessed $578,250 property value	$5,735.43
Difference FY25 to FY26	-$41.12
Percentage change	-0.71%

More information regarding the calculation of assessed property values can be obtained by contacting the Martin County Property Appraiser's Office.

Fund Structure Analysis

The budget must be balanced; revenues are equal to expenditures. The total FY26 Tentative Budget is $763,103,070. Line item detail is established for revenues and expenditures to conform to Governmental Accounting Standards Board (GASB), General Accepted Accounting Practices (GAAP), and Florida's Uniform Accounting System (UAS) for counties. Adhering to these established standards creates consistency in financial reporting. Governmental entities are required to have proper separation and accountability of resources. Changes impacting the budget total are detailed in Table 2 and Table 3.

To maintain appropriate separation, the budget is comprised of more than 100 funds. For accounting purposes and to simplify the information, the funds are categorized into eight groups by the type of funding. The General Fund is the major operating fund for countywide (including the incorporated areas) operations (Administration, Legal, Information Services, Library, Parks and Recreation, Public Works, Emergency Services, Building Maintenance, Constitutional Officers, and Court System). Special Revenue Funds are for a specific purpose that is provided only to the unincorporated areas: Fire Rescue, Park Maintenance, Growth Management, Public Works, Building Department, etc. Grant, Debt, and Capital Project Funds are self-explanatory as to their primary purpose. Enterprise Funds are those operations that are funded by a fee that supports the services provided; Utilities, Solid Waste, Golf Course, and Airport Operations are all enterprise funds. The Internal Service Fund reflects the County's self-insured activities as well as the internal maintenance activities for vehicles and equipment. Trust and Custodial Funds are very specific as to their use with the largest fund in that category being the CRA Trust Fund. Some departments have multiple funding types. Table 1 summarizes the total budget appropriation by the established fund categories:

Table 1: Summary for All Funds by Type of Fund

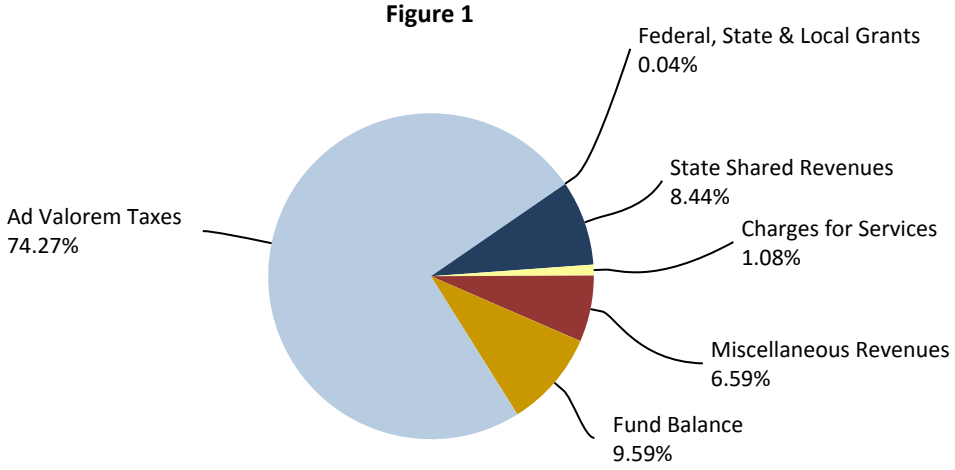
Fund	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Adopted Budget	2026 Tentative Budget
General	$184,633,978	$199,423,875	$226,210,735	$247,940,030	$273,586,989
Special Revenue	121,311,436	132,394,783	151,172,667	160,926,346	175,742,419
Grant Revenue	567,457	860,598	828,862	710,371	2,396,033
Debt Service	10,590,913	9,264,181	8,523,977	8,326,084	8,324,667
Capital Projects	33,926,676	36,957,239	43,081,679	41,417,351	67,060,420
Enterprise	135,243,589	137,607,096	161,172,637	163,905,900	179,579,834
Internal Service	34,187,622	35,421,776	38,352,259	40,637,992	46,428,736
Trust & Custodial	6,029,251	7,047,230	7,776,268	8,791,626	9,983,972
TOTAL	**$526,490,922**	**$558,976,778**	**$637,119,084**	**$672,655,700**	**$763,103,070**

General Fund

The General Fund is the largest countywide fund representing more than one-third (36%) of the total budget. The total for FY26 is $273,586,989. Funding for operating costs related to parks, libraries, courthouse, Sheriff & other Constitutional Officers, facilities, information technology, and other County services comes primarily from this fund. The General Fund has numerous sources of revenue, the greatest being from ad valorem taxes. Fund balance in this fund represents the County's Restricted Reserves for operating expenditures.

Figure 1 provides the detail for various sources of General Fund revenue.

Figure 1



A more detailed description of each category of revenue is provided in the Financial Summary section of the budget book. Appropriations in the General Fund represent an increase of approximately $25.6 million from the previous year. The increase is primarily due to allocation of funding for the Constitutional Officers ($11.1M), Capital Improvement Plan ($2.0M), Technology Investment Plan ($914k), FPL Tangible Property Grant ($537k), salaries ($2.8M), FRS mandated contributions ($672k), life and health insurance premium contributions ($396k), public facilities maintenance ($206k), budgeted transfers ($748k), and reserves ($5.8M).

Special Revenue Funds

Special Revenue Funds represent funding from specific revenue sources that are restricted or committed to expenditures for specified purposes, other than debt service or capital projects, within the unincorporated area of the County. County departments reflected in this category are: Growth Management, General Services, Building and Permitting, Fire Rescue, Parks and Recreation, and Public Works (stormwater and road maintenance). The total of all the various special revenue funds equates to approximately 23% of the total budget. The $14.8 million increase in the total of all funds includes a combination of factors: IAFF contractual obligations - year three ($2.0M) and other salaries ($1.9M), FRS mandated contributions ($1.7M), health insurance ($581k), Road MSTU capital projects ($1.2M), Stormwater MSTU capital projects ($645k), Building permit fees ($619k), Indirect Costs ($569k), Fire Rescue cost of doing business increases - fuel, supplies, equipment, bunker gear, utilities, etc. ($880)), FPL Tangible Property grant ($177k), and Reserves ($3.8M).

Grant Revenue Funds

Staff works diligently to obtain as much grant funding as possible to either replace funding that has been lost, enhance current funding, or to provide a new program that would otherwise not be funded.

Debt Service Funds

Debt Service Funds are established to provide the required funding source for the County's accounting transactions related to debt that has been incurred. These funds represent the principal, interest, and any other required costs on an annual basis. The slight decrease in debt service funds for this fiscal year is due to satisfaction of debt obligations.

Capital Project Funds

Capital Project Funds provide countywide funding for the Capital Improvement Program and Public Works (County transportation expenditures that are funded with gas taxes) from various capital related revenues and dedicated ad valorem. The $25.6M increase for FY26 includes $20.0 million associated with the Conservation Lands Half-Cent Sales Tax. Additional capital funds were tentatively approved via the FY26 Tentative Capital Improvement Plan which includes $1.4M for Public Buildings, $1.3M for Roads, and reserves for future capital expenditures ($2.9M).

Enterprise Funds
Enterprise Funds are those funds that collect fees and provide a direct service to customers. Utilities and Solid Waste, Airport, and Golf Course are the departments funded by fees and charges for those services provided to residents. In total, the enterprise funds represent 24% of the total budget. The total $15.7 million increase includes operational expenses at Airport ($320k), Golf Course ($340k) and Utilities and Solid Waste ($15.0M), which includes revenue offsets for cost of doing business expenses such as C&D disposal, electricity, chemicals, and repairs and maintenance.

Internal Service Funds
Internal Service Funds reflect activities within County operations that are provided internally to other departments and charged to offset the expense. The largest Internal Service Fund is the County's self-insurance fund for employee health insurance. Each department is charged for the expenditure, per employee, depending upon the type of coverage the employee has (family or single). The $5.8M increase is based on health insurance ($3.6M) and vehicle/fleet replacement ($2.2M).

Trust and Custodial Funds
Trust and Custodial Funds are those funds that have been established under a trust scenario or special agency fund. The source of funding for each fund varies from a donation, contribution, or specific revenue. The Trust and Custodial Funds, in total, reflect an increase in the Community Redevelopment Agency ($1.2M) from FY25 to FY26.

Revenues and Expenditures
County revenue and expenditure categories are established by following Florida's UAS Chart of Accounts. All fund categories contain line item details for revenues and expenditures based upon the state guidelines, as previously mentioned. Separation of revenues by type and fund allows for maximum transparency and accountability. Revenues that are received from the State are based upon various formulas and can vary from year to year. The State provides estimates which the County takes into consideration when developing the budget. Utilizing the State estimates, prior year actual collections and any other known factor(s) that may impact revenues are all part of the budget development process. Table 2 is a summary of the revenues reflected in the FY26 Tentative Budget:

Table 2: Summary of Revenues (in $ millions)

Revenue Type:	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 TENTATIVE BUDGET
Ad Valorem Taxes	$278.0	$304.1	$342.2
Local Sales & Use Taxes	12.3	12.4	31.9
Grants	0.9	0.8	2.5
State Shared Revenue	36.3	37.8	40.7
Charges for Services	126.8	132.8	139.9
Debt Proceeds	0.0	0.0	0.0
Miscellaneous	72.7	76.4	79.4
Assessments/Impact Fees	3.8	3.8	3.8
Franchise Fees	11.3	11.4	13.8
Fund Balance	95.0	93.2	108.9
Total	**$637.1**	**$672.7**	**$763.1**

Fluctuations between the FY25 Adopted Budget and the FY26 Tentative Budget are as follows (only significant changes are listed):

- **Ad Valorem Taxes** - Funding for the Constitutional Officers ($11.5M), Capital Improvement Projects ($5.1M), County CRA ($1.2M), City of Stuart CRA ($440k), Florida Retirement System mandates ($2.4M), Health Insurance ($900k), Position Requests ($600k), Technology ($1.4M), Restricted Reserves ($3.0M), reserves for debt payoff ($3.0M), reserves for salary adjustments ($2.4M), reserves for future capital projects ($4.3M), and reserves for anticipated recurring lease payment associated with P3 projects ($2.0M)
- **Local Sales & Use Taxes** - Addition of Discretionary Half-Cent Sales Tax for Conservation Lands ($20M)
- **State Shared Revenue** - Increase in county revenue sharing projections ($3M)

- **Charges for Services** - Increase in Water and Sewer projections ($2.1M), Garbage Special Assessment collection ($1.3M), Parks And Recreation fees ($674k), Airport and other transportation fees ($185k), and Health Insurance ($3.2M).
- **Miscellaneous** - Increase in Interest earnings projections ($200k), Health and Property insurance ($1M), and Community Redevelopment Agency ($1.2M)
- **Assessments/Impact Fees** - revenue projections based on collections
- **Franchise Fees** - increase in revenue projections based on collections
- **Fund Balance** - Increases in fund balances in Utilities ($7.5M), Solid Waste ($2M), Light Vehicle Replacement ($3.1M), Building & Permitting ($368k), Tourism ($289k), General Fund ($3M), and decreases in Impact Fee fund balance ($257k) and E-911 fund balance ($380k)

An Expenditure Summary is provided in Table 3 to demonstrate a comparison of the County's adopted budget for FY24 and a comparison of the adopted FY25 to the FY26 Tentative Budget:

Table 3: Summary of Expenditures

Expenditure Summary	FY24 Adopted	FY25 Adopted	FY26 Tentative	FY25 to FY26 Increase/(Decrease)
Salary & Wages	$82,931,538	$90,345,421	$99,227,790	$8,882,369
Fringe Benefits	39,672,021	43,325,798	48,462,451	5,136,653
Contracted Services	70,566,949	74,971,081	79,176,879	4,205,798
Travel	392,175	396,515	547,412	150,897
Maintenance, Materials & Other	76,427,034	80,914,551	86,813,660	5,899,109
Supplies	12,706,204	15,446,985	16,991,382	1,544,397
Publications/Memberships & Tuition	1,180,896	1,230,419	1,354,644	124,225
Land & Land Improvements	56,247,985	54,991,527	84,186,593	29,195,066
Furniture & Equipment	8,279,600	7,746,645	6,713,250	(1,033,395)
Principal & Interest	19,047,310	18,948,073	17,771,194	(1,176,879)
Grants & Aid	20,186,918	21,512,901	24,707,141	3,194,240
Reserves	94,124,420	96,230,918	118,504,932	22,274,014
Interfund Transfers	155,356,036	166,594,866	178,645,742	12,050,876
TOTAL	**$637,119,084**	**$672,655,700**	**$763,103,070**	**$90,447,370**

The increases or (decreases) in FY26 compared to FY25 are as follows (only significant changes are listed):

- **Salary & Wages** - Increases: wage adjustments and additional personnel proposed in the FY26 Tentative Budget,
- **Fringes and Benefits** - Increases: FRS employer contribution, salary adjustments, additional personnel, and health insurance,
- **Contracted Services** - Increases: banking fees ($450k), garbage collection services ($900k), transfer station disposal ($400k), mowing and landscaping ($100k), development review professional services ($120k), other contractual staffing ($61k), janitorial services ($275k), C&D disposal cost ($37k), sludge removal ($100k), information technology services ($68k), tax collector fees ($50k), Advanced Wastewater Treatment Pilot feasibility study ($1.1M), South County yard waste facility project ($200k), Environmentally Sensitive Lands ($200k), and PFAS monitoring and consumptive use permit services ($145k),
- **Maintenance, Materials & Other** - Increases: health insurance ($3.6M), electricity ($100k), technology hardware maintenance ($110k), software maintenance ($125k), freight and postage ($75k), manhole repair and maintenance ($45k), indirect cost ($1.4M), repair and maintenance ($500k), and fleet replacement leases ($950k); Reductions: removal of fleet replacement charges (-$1M) and reduction of tourism promotional activities (-$325k),
- **Supplies** - Increases: chemicals ($121k), water meters ($45k), fuel ($50k), software services and licenses ($1.2M), food for parks' golf and cafe special facilities ($50k), non-capital equipment ($40k),

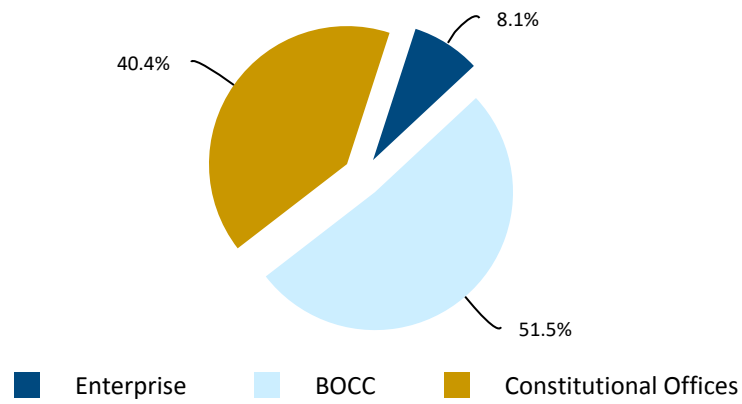
- **Land & Land Improvements** - Increases: Martin County Forever ($20M), Transfer Station Fuel Island ($850k), Martin Downs Chlorination Facility ($2M), Wastewater Transmission System Improvements ($4M) Supervisor of Elections Expansion ($1.5M), and Bessey Creek Retrofit ($750k). Reductions of completed/ funded projects: Utilities North Floridan Aquifer Well (-$4.0M), Holt Correctional Facility CCTV & Access Control System Upgrades (-$500k), Tropical Farms Waste Water Treatment Plant Expansion (-$1M), Indian Riverside Park (-$700k), Public Safety Complex Chiller/ Generator Replacement (-$545k), and Indiantown Governmental Center Variable Air Volume Replacements (-$250k)
- **Furniture & Equipment** - reduction: transition of fleet replacement to fleet lease with Enterprise (-$2.3M), increases: countywide radio replacement project ($500k), 800 Mhz mobile radios for Sheriff and Fire Rescue ($300k), Fire Rescue equipment replacement FARB ($500k),
- **Principal & Interest** - Decrease based on payment obligations,
- **Grants & Aid** - Increases: City of Stuart Community Redevelopment Area (CRA) ($440k), County CRA ($1.2M), FPL TPP agreement ($714k), Medicaid - Hospital ($300k), Opioid Settlement Programs ($150k), Transportation Disadvantaged Local Match ($161k), Medical Examiner ($250k),
- **Reserves** - Increases: restricted reserves ($3.0M), reserves for debt payoff ($3.0M), reserves for future public safety capital ($2.8M), reserves for future capital outlay - Supervisor of Elections' Expansion ($1.5M), reserves for future P3 recurring lease ($2.0M), Water and Sewer Utilities' capital reserves ($4.7M), Solid Waste capital reserves ($3.6M), light fleet replacement ($2.5M); reductions: reserves for salary increases (-$1.1M),
- **Interfund Transfers** - Increases: Constitutional Officers budget requests ($11.5M).

Personnel Services and Staffing

Martin County government is the County's third largest employer. The FY26 Tentative Budget reflects the addition of eleven (11) Full Time Equivalent (FTE) positions. These positions will address the growing demand for essential services within the County, enhance operational efficiency, and ensure continued compliance with governmental regulations. If applicable, each of the additional positions are identified within the departmental budget and justified accordingly. Figure 2 shows County staffing, identified in three major categories: BOCC, Enterprise Funds, and Constitutional Officers.

The BOCC is responsible for 59.6% of Martin County employees; the Constitutional Officers have 40.4%. When there is a need to maintain existing and enhanced levels of service, an increase in staff is necessary. A detailed personnel summary is provided separately (Table 5) reflecting each department and division change. Table 4 summarizes staffing levels by Department for the prior five years and changes in the FY26 Tentative Budget. Staffing for the Constitutional Officers is determined by each Officer and can be provided upon request.

Figure 2



Each department identifies the positions that are necessary to either provide an enhanced level of service or maintain an existing one. Departments have external and internal customers that have an expectation for the level of service being provided. Not all requests for new positions were included in the FY26 Tentative Budget. Every new position request was reviewed and discussed, with some requests not being fulfilled. Only the BOCC has the ability to add positions; if during the fiscal year a need for additional staffing is approved, then position(s) are added accordingly and are reflected in the totals of staffing by department.

Table 4: Summary of Staffing by Department (in FTEs)

BOCC Departments	**FY21**	**FY22**	**FY23**	**FY24**	**FY25**	**FY26**
Administration	65.00	70.00	74.50	77.50	78.50	78.50
Building	45.00	47.00	47.00	47.00	47.00	48.00
Office of Community Development	5.00	5.00	5.00	6.00	6.00	6.00
County Attorney	8.00	8.00	8.00	7.00	7.00	7.00
Public Works	164.00	167.00	167.50	169.50	170.50	171.50
Fire Rescue	388.00	393.00	414.00	417.00	435.00	436.00
General Services	53.50	54.00	51.00	51.00	51.00	54.00
Growth Management	28.00	28.00	28.00	28.00	28.00	28.00
Information Technology Services	40.00	42.00	41.00	40.00	40.00	40.00
Library	51.00	52.00	52.00	52.00	52.00	55.00
Parks and Recreation	84.00	84.00	84.00	85.00	85.00	85.00
Subtotal BOCC	931.50	950.00	972.00	980.00	1,000.00	1,009.00
Enterprise Funds:						
Airport	8.00	8.00	8.00	8.00	8.00	9.00
Utilities and Solid Waste	131.00	135.00	142.00	148.00	148.00	149.00
Subtotal Enterprise Funds	139.00	143.00	150.00	156.00	156.00	158.00
Total BOCC	**1,070.50**	**1,093.00**	**1,122.00**	**1,136.00**	**1,156.00**	**1,167.00**
Constitutional Officers	**FY21**	**FY22**	**FY23**	**FY24**	**FY25**	**FY26**
Clerk of the Court	18.00	18.00	19.00	21.00	24.00	25.50
Property Appraiser	41.00	41.00	41.00	40.00	41.00	41.00
Sheriff	598.00	602.00	608.00	621.00	630.00	640.00
Supervisor of Elections	9.00	9.00	9.00	11.00	11.00	11.00
Tax Collector	75.00	75.00	75.00	75.00	75.00	75.00
Subtotal Constitutional Officers	741.00	745.00	752.00	768.00	781.00	792.50
TOTAL BOCC and Constitutional	**1,811.50**	**1,838.00**	**1,874.00**	**1,904.00**	**1,937.00**	**1,959.50**

The following is a synopsis of the new BOCC positions for FY26 and the funding source:

Table 5: Additional Positions Detail

Department	Position	Justification/Funding Source	FTE
Airport	Airport Maintenance Tech	Ensure safety, compliance, operational efficiency/Airport Enterprise	1
Permitting/Inspections	Chief Inspector-Plans Examiner	Meet demand, shortened review cycles/Village of Indiantown Interlocal	1
Countywide Bldg Repair/Maint	HVAC Technician	Meet increased demand, improve efficiency/Ad Valorem	1
Countywide Bldg Repair/Maint	Painter	Meet increased demand, improve efficiency/Ad Valorem	1
Countywide Bldg Repair/Maint	Electrical Technician	Meet increased demand, improve efficiency/Ad Valorem	1
Utilities Maintenance - Water	Plant Maintenance Mechanic	Water/Wastewater Treatment Facilities operations/UTD Enterprise	1
Library Public Services	Lead Library Specialist I	Essential to serve community, enhance programming/Ad Valorem	1
Library Public Services	Children's Assistant	Ensure children have high quality literacy opportunities/Ad Valorem	1
Library Public Services	Lead Library Specialist II	Essential to serve community, enhance programming/Ad Valorem	1
FRD Fleet Services & Logistics	Logistics Coordinator	Meet logistical needs of current FRD workforce/Ad Valorem	1
Traffic Engineering	Traffic Project Manager	Required oversight for increasing Traffic Safety workload/Gas Tax	1
		Total:	11

Martin County is a service driven operation. Personnel and related expenditures are a large portion of the total budget, funded by ad valorem, fees, grants, gas taxes, charges for services and other revenue sources. Also included in personnel funding are fringe benefits that the employer provides to employees. County employees who are eligible are required to participate in FRS for retirement benefits. The rates the employer must contribute are established by the state and vary depending upon the position classification. The County experienced an increase in the employer contribution rate as established by the state to address their Unfunded Actuarial Liability. Employees are required by FRS to contribute 3% of their salary toward their retirement annually.

The County has a self-insured health insurance program which allows the County more control over the structure of health insurance offered to employees. Globally, the cost to provide health insurance is rising, but the County strives to minimize increases for the employer and employee contributions for health insurance. Having an Employee Wellness Clinic has reduced health insurance costs and prevented possible catastrophic health issues. The FY26 health insurance program reflects an increase of 7.65% in premiums.

Future Issues

The County will continue to closely monitor its primary revenue sources, including the half-cent sales tax and state revenue sharing, to ensure they remain stable and support ongoing operations. As FY26 progresses, the County will pursue opportunities to enhance efficiency and optimize resources across departments.

Along with most Florida local governments, the County is closely monitoring ongoing discussions about potential changes to property and sales tax policies from state legislation, including proposals to reduce or eliminate property taxes. While these discussions aim to provide relief to homeowners, such changes could significantly impact local revenue streams that fund essential services such as public safety, county infrastructure (roads, bridges, public facilities), and other community services such as libraries, parks, and technology.

During 2022 and 2023, inflationary pressures significantly increased the costs of construction, materials, and labor, impacting budgets across many sectors. Although inflation stabilized throughout 2024, prices remained elevated compared to previous years, maintaining pressure on project costs. Additionally, ongoing uncertainty surrounding federal tariffs continues to affect supply chains and material availability, creating challenges in cost forecasting. Coupled with the Federal Reserve maintaining current interest rates, the housing market has stabilized, but has not faced significant declines in market valuation. Looking ahead, Martin County remains committed to careful development planning that balances economic growth with preserving the community's quality of life. In this environment, thoughtful and strategic long-term fiscal planning is essential to manage potential fluctuations in expenditures and revenue, ensuring the County's continued financial strength as it moves into FY26.

Compared to neighboring communities, Martin County has experienced slower growth, with most new development occurring within incorporated areas in the most recent fiscal years. While the County is committed to maintaining its existing infrastructure—including roads, drainage systems, bridges, buildings, parks, and technology—funding these efforts remains a high priority. Ad valorem taxes continue to be a fundamental revenue source, representing about 45% of the FY26 Tentative Budget.

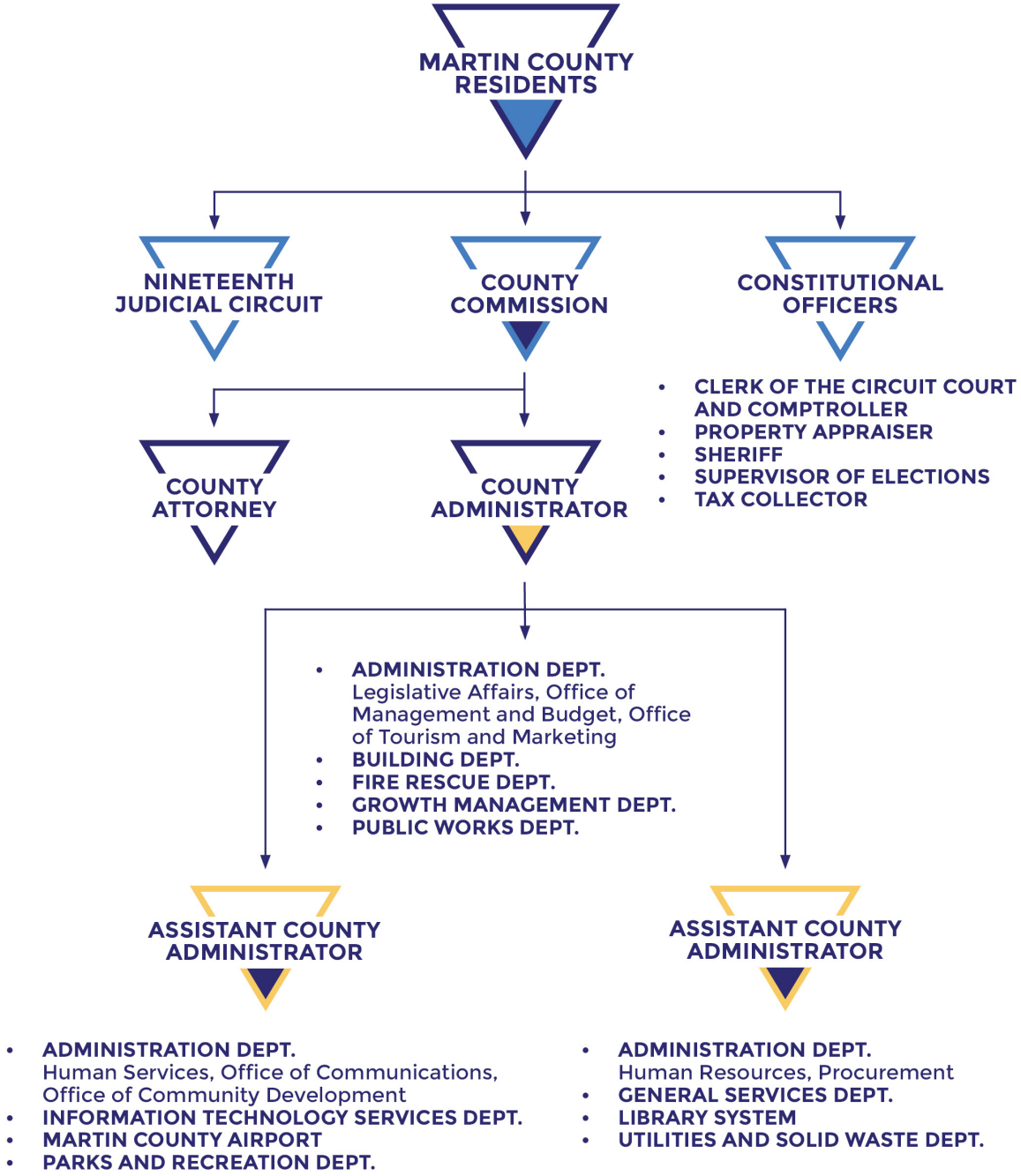
County staff remain proactive in seeking alternative funding opportunities such as grants and legislative appropriations to complement ad valorem revenues. Although new construction currently accounts for only about 1.6% of the tax base, steady growth in property values within the existing tax base helps support ongoing capital needs. With responsible and prudent fiscal management and diversified funding strategies, Martin County is well-positioned to address its infrastructure priorities while maintaining a strong commitment to quality of governance, quality of place and quality of life for Martin County's residents and visitors. State limitations on tax rate increases underscore the importance of this balanced approach as the County plans for a sustainable future.

Trends in information technology remain a critical focus for County operations and processes. Integrating technology initiatives not only improves efficiency and promotes transparency but also drives the digital transformation of how the County delivers services. A key component of this evolution is ensuring compliance with federal mandates, including ADA accessibility requirements, which require that all digital platforms and technology be accessible to individuals with disabilities. Additionally, the implementation of robust cybersecurity measures has become increasingly essential to safeguard sensitive data and protect the County’s IT infrastructure. These trends highlight the growing importance of leveraging technology to modernize operations, enhance citizen services, and strengthen overall governance in local government.

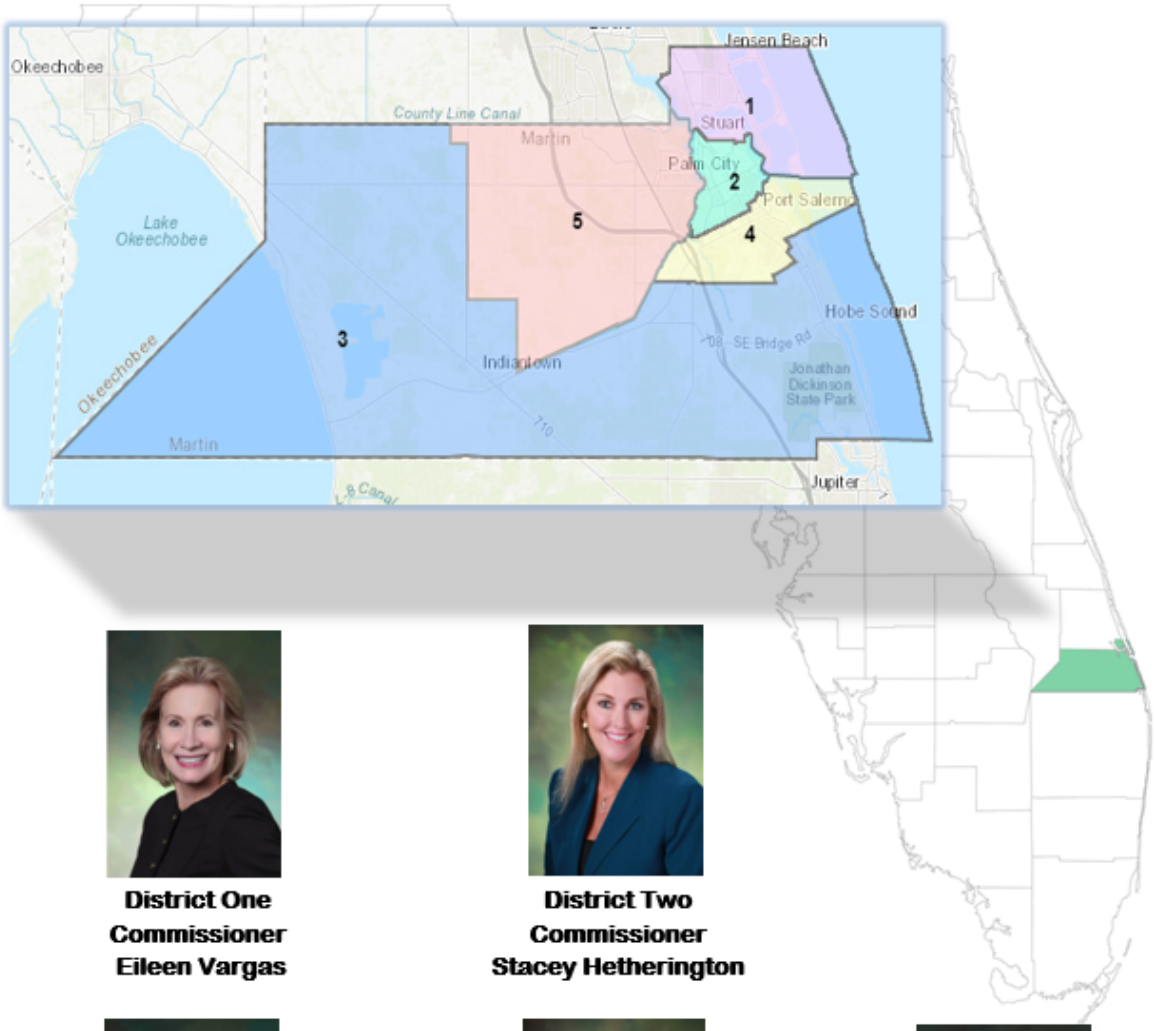
As we look toward the future, Martin County is placing a strong emphasis on acquiring and preserving conservation lands to protect the unique character of our community and ensure the long-term sustainability of our natural habitats and wetlands. With the recent passage of the sales tax referendum, the County is well-positioned to accelerate these efforts. Protecting our waterways, shorelines, and coastal environments remains a top priority—not only to safeguard the local economy but also to sustain recreational opportunities and boost ecotourism, which benefits residents and visitors alike.

Martin County is, and will continue to be, focused on improving operational efficiency and supporting environmental stewardship by adopting new technologies and practical conservation measures. The innovative problem-solving and dedication of County staff are key to successfully implementing these initiatives, helping the County manage resources wisely, reduce environmental impact, and ensure long-term sustainability as it plans for the future.

As Martin County celebrates its centennial, these efforts emphasize the County’s commitment to responsible stewardship, building on a century of progress while thoughtfully preparing for the future needs of its residents and natural environment.


MARTIN COUNTY RESIDENTS
NINETEENTH JUDICIAL CIRCUIT
COUNTY COMMISSION
CONSTITUTIONAL OFFICERS
• CLERK OF THE CIRCUIT COURT AND COMPTROLLER
• PROPERTY APPRAISER
• SHERIFF
• SUPERVISOR OF ELECTIONS
• TAX COLLECTOR
COUNTY ATTORNEY
COUNTY ADMINISTRATOR
• ADMINISTRATION DEPT. Legislative Affairs, Office of Management and Budget, Office of Tourism and Marketing
• BUILDING DEPT.
• FIRE RESCUE DEPT.
• GROWTH MANAGEMENT DEPT.
• PUBLIC WORKS DEPT.
ASSISTANT COUNTY ADMINISTRATOR
ASSISTANT COUNTY ADMINISTRATOR
• ADMINISTRATION DEPT. Human Services, Office of Communications, Office of Community Development
• INFORMATION TECHNOLOGY SERVICES DEPT.
• MARTIN COUNTY AIRPORT
• PARKS AND RECREATION DEPT.
• ADMINISTRATION DEPT. Human Resources, Procurement
• GENERAL SERVICES DEPT.
• LIBRARY SYSTEM
• UTILITIES AND SOLID WASTE DEPT.

Martin County Board of County Commissioners



District One
Commissioner
Eileen Vargas

District Two
Commissioner
Stacey Hetherington

District Three
Commissioner
J. Blake Capps

District Four
Commissioner/ Chair
Sarah Heard

District Five
Commissioner/ Vice Chair
Edward V. Ciampi

Board of County Commissioners

From left to right: **J. Blake Capps, Eileen Vargas, Stacey Hetherington, Sarah Heard, Edward V. Ciampi**

Constitutional Officers

Carolyn Timmann	**Clerk of the Circuit Court & Comptroller**
Jenny Fields	**Property Appraiser**
John Budensiek	**Sheriff**
Vicki Davis	**Supervisor of Elections**
Ruth Pietruszewski	**Tax Collector**

Martin County Management

Don Donaldson	**County Administrator**
George Stokus	**Assistant County Administrator**
Matthew Graham	**Assistant County Administrator**

Our Vision

Martin County government is value and service driven.

Martin County will be known locally, regionally, statewide, and nationally as an innovative and progressive leader providing cost-effective county services. Others will benchmark against Martin County service functions as an example of the best in local government. The citizens and the Board of Martin County Commissioners will be proud of the staff and have a firm belief in the reliability, truth, and strength of the organization.

Martin County, Florida

Location

Martin County is one of the 67 Florida counties, and it is situated in the part of the eastern seaboard called the Treasure Coast. It is the fifth-largest county in Florida by land area, and fifty-third largest by total area. The County is bordered by St. Lucie County to the north, Palm Beach County to the south, the Atlantic Ocean to the east and Lake Okeechobee to the west. Martin County is approximately 100 miles north of Miami, 110 miles from Orlando and 250 miles south of Jacksonville.

History

Martin County was created in 1925 with the northern portion coming from St. Lucie County and the southern portion coming from Palm Beach County. It was named for John W. Martin, Governor of Florida from 1925 to 1929.

Government

By the authority of General Law, as found in the Constitution of the State of Florida, the Board of County Commissioners shares the functions of government with Martin County's Constitutional Officers including the Clerk of the Circuit Court and Comptroller, Property Appraiser, Tax Collector, Supervisor of Elections and Sheriff. This provides a system of checks and balances with each office fulfilling a distinct role in the local government. Martin County's five commissioners are elected to serve four-year staggered terms. The commissioners are each elected at-large, but represent a geographic district within the County. The Chairperson of the Commission is elected annually by the other Board Members and presides over all meetings of the Board.

The Board of County Commissioners has a responsibility to provide general government services (fire/rescue, library services, and building inspections), to oversee the development of infrastructure (roads, utility systems, parks, government buildings), and to determine regulations regarding zoning and land use provisions. The Board of County Commissioners is also responsible for determining the millage rate (tax on real property) to fund functions of County government with the exception of the Tax Collector (a fee officer) and some court-related functions. The Board of County Commissioners is a policy-making board similar in nature to a board of directors of a major corporation. The Board approves the County's operating and capital budgets, passes ordinances, and takes actions, which provide for the health, safety and welfare of the citizens of Martin County. The daily responsibilities for running Martin County Government are vested in the County Administrator, who is appointed by the Board.

Historic Areas

Some of the main Historic Areas in Martin County include: Olympia School, Trapper Nelson Zoo (located in Jonathan Dickinson State Park), House of Refuge at Gilbert's Bar, Georges Valentine Shipwreck Site, Seminole Inn, Mount Elizabeth Archeological Site, Stuart Welcome Arch, Tuckahoe Mansion, Burn Brae Plantation-Krueger House, Lyric Theatre, the Old Martin County Courthouse, and the Golden Gate building.

Attractions

Local attractions include: Audubon of Martin County Possum Long Nature Center in Stuart, Elliott Museum on Hutchinson Island, Johnathan Dickinson State Park in Hobe Sound, Martin County Fair held every February, many Martin County Public Beaches including Bathtub Beach, Savannas Preserve State Park, St. Lucie Inlet Preserve State Park, Florida Oceanographic Coastal Center, The Children's Museum, and Sailfish Splash Waterpark.

Awards/Special Recognition

2020

- Stuart Boat Show Top 20 Events in the Southeast by Southeast Tourism Society
- Artsfest Top 20 Events is the Southeast by Southeast Tourism Society
- The Single Fin Showdown Events is the Southeast by Southeast Tourism Society *
- Annual Classics at the Beach Car Show Events is the Southeast by Southeast Tourism Society*
- House Beautiful - "60 Charming American Town You Haven't Heard of But Should Visit ASAP"
- Men's Journal - "20 Around the World Adventure Travel Ideas for 2020"
- Fishing Booker - "7 Best Winter Fishing Destinations in the US"
- Foodie Flashpacker - "These 33 Cities Have Been Nominated as America's Next Hottest Foodie Destination for 2020"
- Leisure Group Travel - "7 American Cities Where Virtual Tourism is Thriving"
- Narcity - "8 Unique Hikes in Florida to Add to Your Summer Bucket List"
- Sherman's Travel 17 Best Running Routes in America
- Discover Boating - "10 Best Boating Destinations in Florida"
- Men's Health - "58 Charming American Towns You Haven't Heard of But Should Visit ASAP"
- Reader's Digest - "12 US Destinations That Could Feel Like Your Canceled Vacation Abroad"
- Winner of the 20202 APA Great Places in Florida Award
- Thrillist - "The Most Beautiful Places to Visit in Florida"

*Events were selected and awarded based on submitted criteria but cancelled due to Covid-19

2021

- Winner of the 2021 Bronze Anvil Award from the Public Relations Society of America in the "Best Tactical Pivot" category for the "Missed Milestones" tourism campaign
- Jensen Beach named one of the "16 Best Weekend Getaways in Florida" by Condé Nast Traveler
- Stuart named one of the "50 Best Beach Towns to Live In" by the Chicago Tribune
- Martin County named one of the world's "67 Best Family Beach Vacations for 2021 to Safely Get Away from it All" by Parade Magazine
- Stuart named one of the "Charming American Towns You Haven't Heard of But Should Visit ASAP" by Esquire Magazine
- Hobe Sound named one of "America's Top Destinations for Outdoor Art" by Men's Journal
- Jensen Beach and Hutchinson Island named one of the "9 Best Florida Vacation Destinations for 2021" by Family Vacation Critic
- Stuart named one of "Florida's Most Beautiful Small Towns and Cities" by MSN
- Jonathan Dickinson State Park named one of the "Best Campgrounds in Florida" by South Florida Reporter

- Martin County named one of the “Best Small Towns in the US” by Travel blog
- Stuart named one of the “5 Incredible Charming Small Towns to Visit in Florida” by Travel Awaits
- Port Salerno named one the “25 Coolest Towns in America to Visit in 2021” by Matador Network
- Stuart named one of the “Cutest Beach Towns in Florida” by the Orlando Sentinel
- Martin County named one of the “Best No-Passport Honeymoon” destinations by ALMetro360 Magazine
- Stuart named one of “Florida’s Most Beautiful Small Towns and Cities” by Love Exploring

2022

- Stuart listed as one of “The South’s Best Small Towns 2022” by Southern Living
- Stuart listed as one of “Florida’s 13 Coolest Small Towns for A Summer Vacation”
- Jensen Beach selected as one of the “8 Best Small Beach Towns” by WorldAtlas
- Martin County beaches named one of the “17 Best Florida Beaches for Families to Relax” by MSN
- Martin County was honored with the Government Finance Officers Association’s (GFOA) Triple Crown Award, which recognizes governments that have received the GFOA Certificate of Excellence in Financial Reporting, Popular Annual Financial Reporting Award and the Distinguished Budget Presentation Award in the same fiscal year
- The Mapp Road Town Center project received the Florida Redevelopment Association Roy F. Kenzie Award
- The Office of Tourism and Marketing (OTM) received a VISIT FLORIDA Flagler Award for their “Tourism Industry Training Program,” which helped local business owners develop essential marketing skills through ongoing virtual workshops
- The Office of Tourism and Marketing (OTM) received 4 Travel Weekly Magellan Awards for Best Destination Marketing Video Series, Best Sustainable Destination, Best Family Destination Program and, along with Treasure Coast partners, Best Travel Podcast
- Utilities won the 2022 Best Tasting Water Contest for Region VII sponsored by the Florida Section American Water Works Association
- Phase 1 of the Twin Rivers Park Shoreline Protection and Enhancement Project received the 2022 Best Restored Shores Award from the American Shore & Beach Preservation Association (ASBPA)
- Sailfish Sands Golf Course was recognized by the Golf Range Association of America as a Top 50 Range in the Public Category
- The Martin Metropolitan Planning Organization was recognized as the 2022 Planning Agency of the Year by the Florida Commission for the Transportation Disadvantaged

2023

- Sailfish Sands Golf Course received the Golf Range Association of America (GRAA) Award for Top 50 Public Facilities, as well as GolfPass Golfers' Choice 2023 as one of the Best Golf Courses in Florida.
- The Library System received a SEFLIN (Southeast Florida Library Information Network) Breakthrough Award to fund backup storage for the Martin Digital History project, *www.martindigitialhistory.org.*
- The Library System was honored with a National Association of Counties (NACo) Achievement Award for Library Outreach for Underserved Communities: Little Free Libraries, Barbershop Books, 1000 Black Girl Books Book Clubs, 10th Street Hold Pick-up Locker and Teen Community of Service.
- The Human Services Division received a National Association of Counties (NACo) Achievement Award for Martin County Community Action Coalition (MCCAC) Prevention Outreach to youth in our community.
- The Office of Tourism and Marketing (OTM) received five VISIT FLORIDA Flagler Awards for: Budget, Internet Advertising, Radio Advertising, Direct Marketing and Niche Marketing.
- The OTM received four Travel Weekly Magellan Awards for: Eco-Friendly Sustainable Destination, Destination Podcast, Destination Marketing Promotional Video, and Family Destination.
- The Southeast Tourism Society honored the OTM with two Shining Example Awards for: Best Digital Marketing Program for their Summer of Fun Campaign, and Signature Events for ArtsFest.

- OTM received two Gold Stevie International Business Awards for Sustainability Service of the Year for the Explore Natural Martin program and for Travel/Tourism Campaign of the Year for the Mood for Martin campaign. The Mood for Martin campaign also received a Hermes Creative Award.
- The US Travel Association recognized the OTM with the ESTO Destiny Award for Destination Stewardship for the Explore Natural Martin program.
- The OTM's Martin Memories campaign was recognized with a PR Daily Content Marketing Award in the category of Travel, Hospitality and Tourism Campaign.
- The 2023 USA Today 10 Best Readers' Choice Awards recognized Stuart as a Best Coastal Small Town.
- Utilities received an Honorable Mention for the Florida Water Environment Association Utility Management Award from the Utility Management Council.

2024

- Martin County was honored as a 26-year recipient of the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award.
- Sailfish Sands Golf Course was recognized by the South Florida PGA Southeast Chapter as Public Facility Merchandiser of the Year.
- The Community Redevelopment Agency and the Public Works Department received the Florida Friendly Roadway Median Landscape Gold Certification from the University of Florida for the Golden Gate median compost and water conservation project.
- The Office of Community Development was honored with a Special Recognition MartinArts Award for the Ripple Stormwater Eco-Art Project.
- The Martin County Library System received a Friends to the Martin County Taxpayer award for fiscal responsibility from the Martin County Taxpayer's Association.
- The Office of Human Services received a Special Recognition Award for their Overdose to Action program from the Safety Council of Palm Beach County.
- Public Works and Fire Rescue received a Safety Council of Palm Beach County Special Recognition Award for their traffic preemption system.
- The Office of Tourism and Marketing (OTM) received two VISIT FLORIDA Flagler Awards for Sustainable Tourism Marketing (Henry Award) and Special Event (silver Flagler).
- The OTM received a Keep Martin Beautiful Award in the Community Engagement category.
- Keep Martin Beautiful Award – Keep Martin Beautiful – Community Engagement category.
- 2024 Outstanding Partner Award – Florida Youth Conservation Centers Network (FYCCN).

Demographics

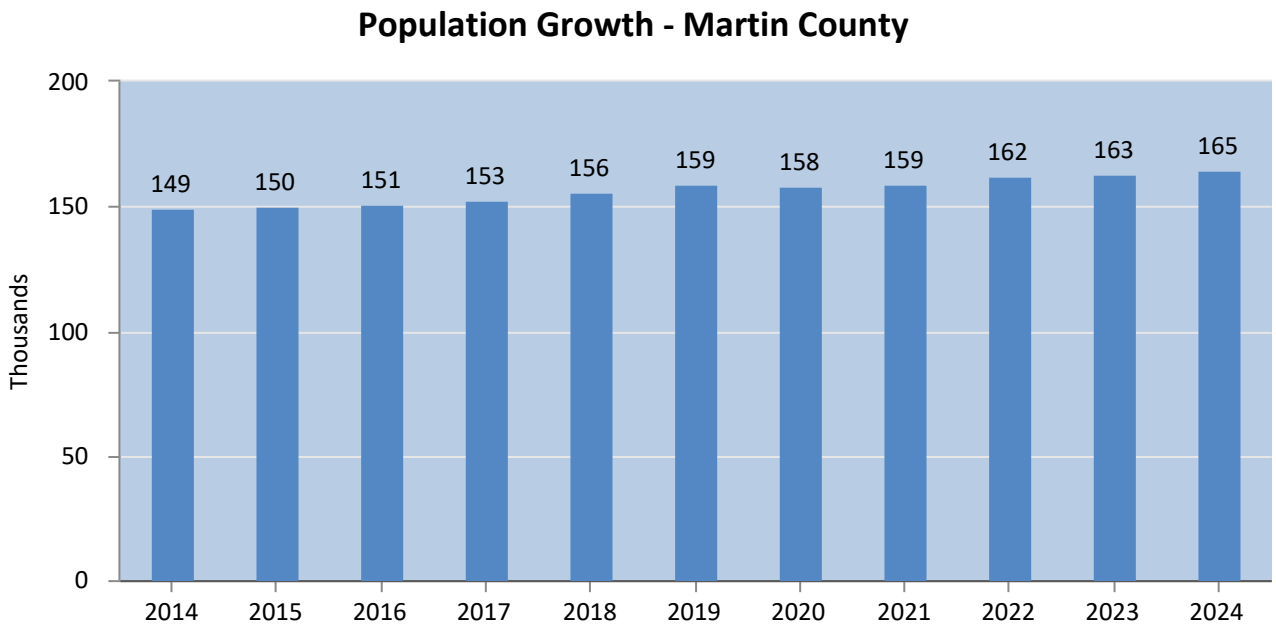
Martin County population for 2025 is 165,700, with a projection for 2026 of 166,980.

CHARACTERISTICS OF MARTIN COUNTY

	Land Area	Climate	Topography
Square miles	753		
Number of conservation acres	75,945		
Number of libraries	7		
Number of parks	124		
Number of boat ramps	23		
Linear footage of publicly owned beaches	50,936		
Mean average temperature		74°	
Average July high temperature		90°	
Average annual rainfall		60.2 inches	
Average sunny days per year		236	
Elevation range			0'-85'

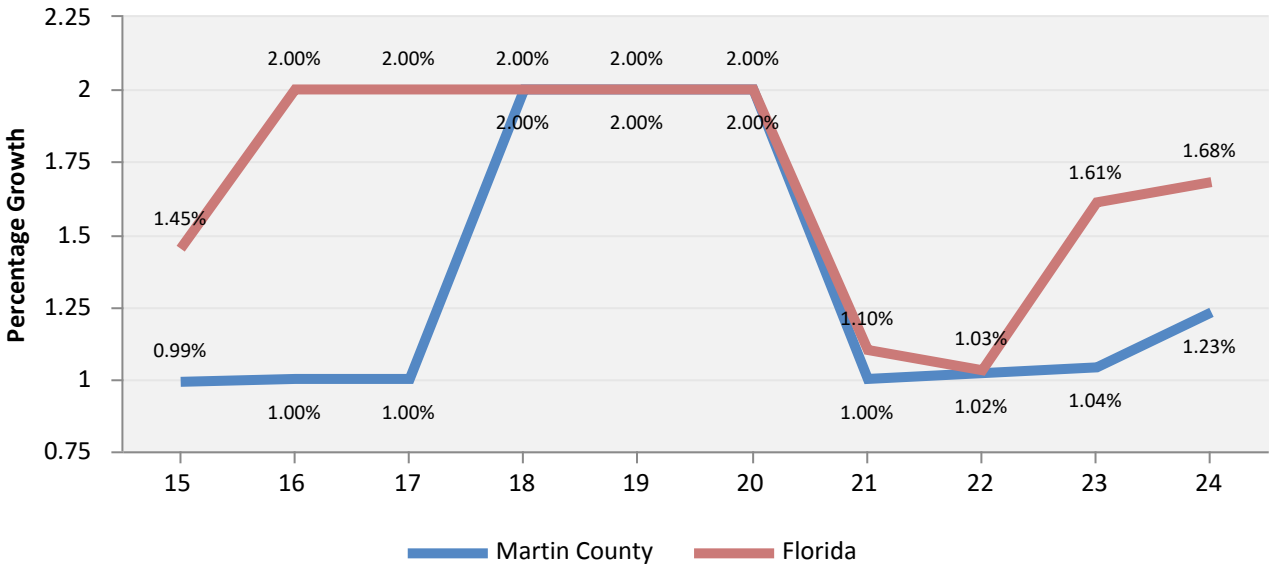
Source: Martin County Growth Management Department

*The following graphs throughout the Overview section are reflective of fiscal year 2024 as fiscal year 2025 data may have not yet been available at the time this budget was created.

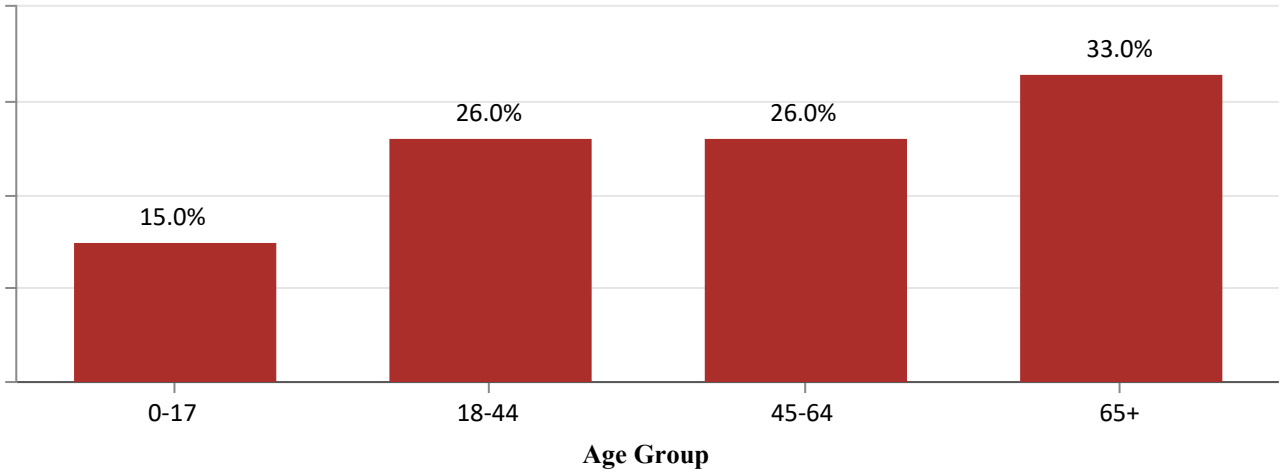


Source : Bureau of Economic and Business Research
bebr.ufl.edu/population

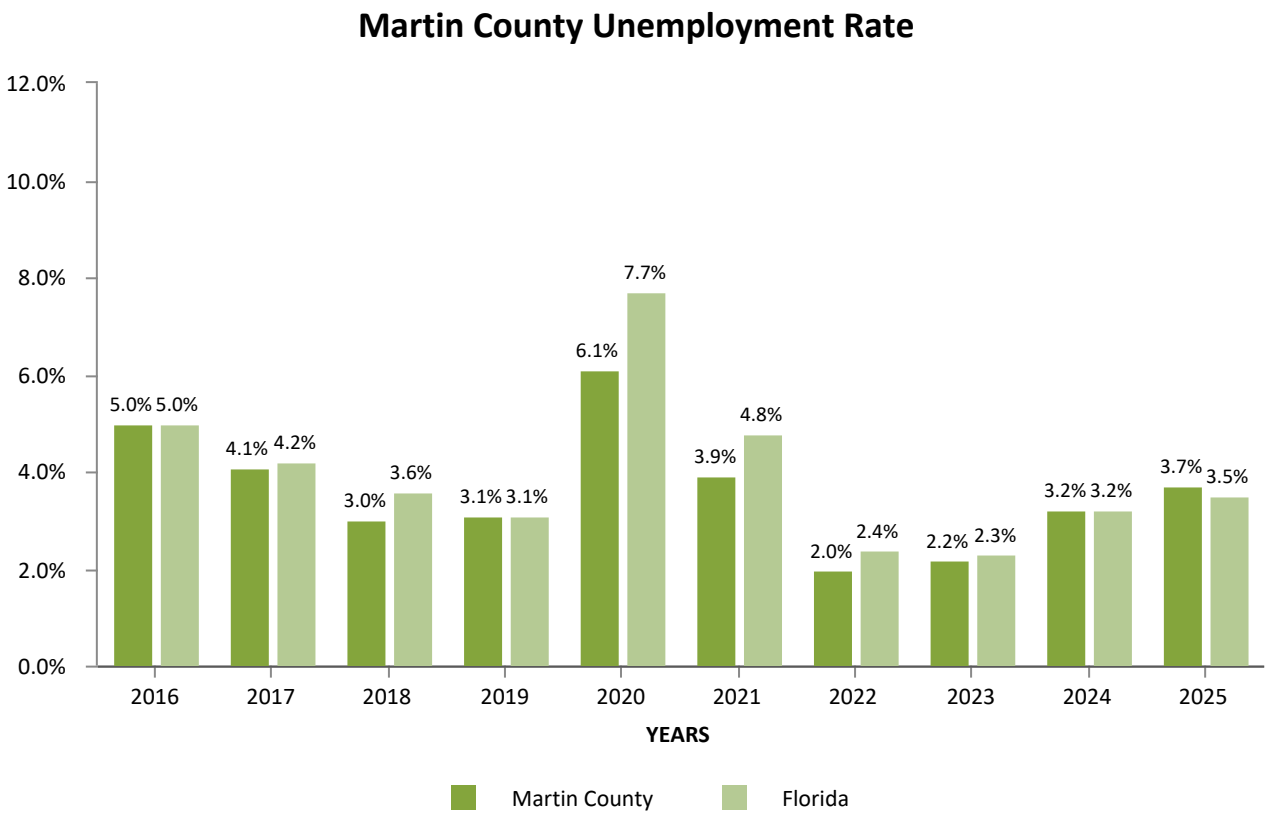
Population Growth
Martin County Compared to Florida



Martin County Population Age Distribution
(Based on 2023 estimate)



Source: Bureau of Economic and Business Research
(2024 age distribution estimate had not yet been released at the time this budget was created)



Source: US Department of Labor, Bureau of Labor Statistics (bls.gov/data)
*2025 based on available data through April 2025

EMPLOYMENT DATA

Top 10 Taxpayers 2024	Top 10 Employers 2024	
Florida Power & Light Company	Cleveland Clinic	3,891
PRCP - FL Stuart Heritage Bay LLC	Martin County School District	2,893
Florida Southeast Connection	Martin County Government	1,735
Jeffrey H. Sands	Publix Supermarkets	1,674
Treasure Coast Harbor Property Owner LLC	HealthPro Heritage	479
Publix Super Markets Inc	Walmart	419
Treasure Coast - JCP Assoc LTC	Home Depot	389
Palm Trust, Kapp Stuart T TTEE	Wealth Recovery Solutions	355
Jupiter Island Irrevocable Homestead Trust	First National Bank & Trust	320
Arium Jensen Beach LLC	Visiting Nurse Association	293
Source: Martin County Tax Collector	Source: Martin County ACFR	

HOUSING DATA

Median Home Value (1)	$578,250
Personal Income (per capita) (2)	$114,799
Housing Units (3)	85,025
Persons per Household (4)	2.31

Source: (1) Martin County Property Appraiser
(2) Bureau of Economic Analysis
(3) U.S. Census (Based on 2024 estimate)
(4) 2023 U.S. Census

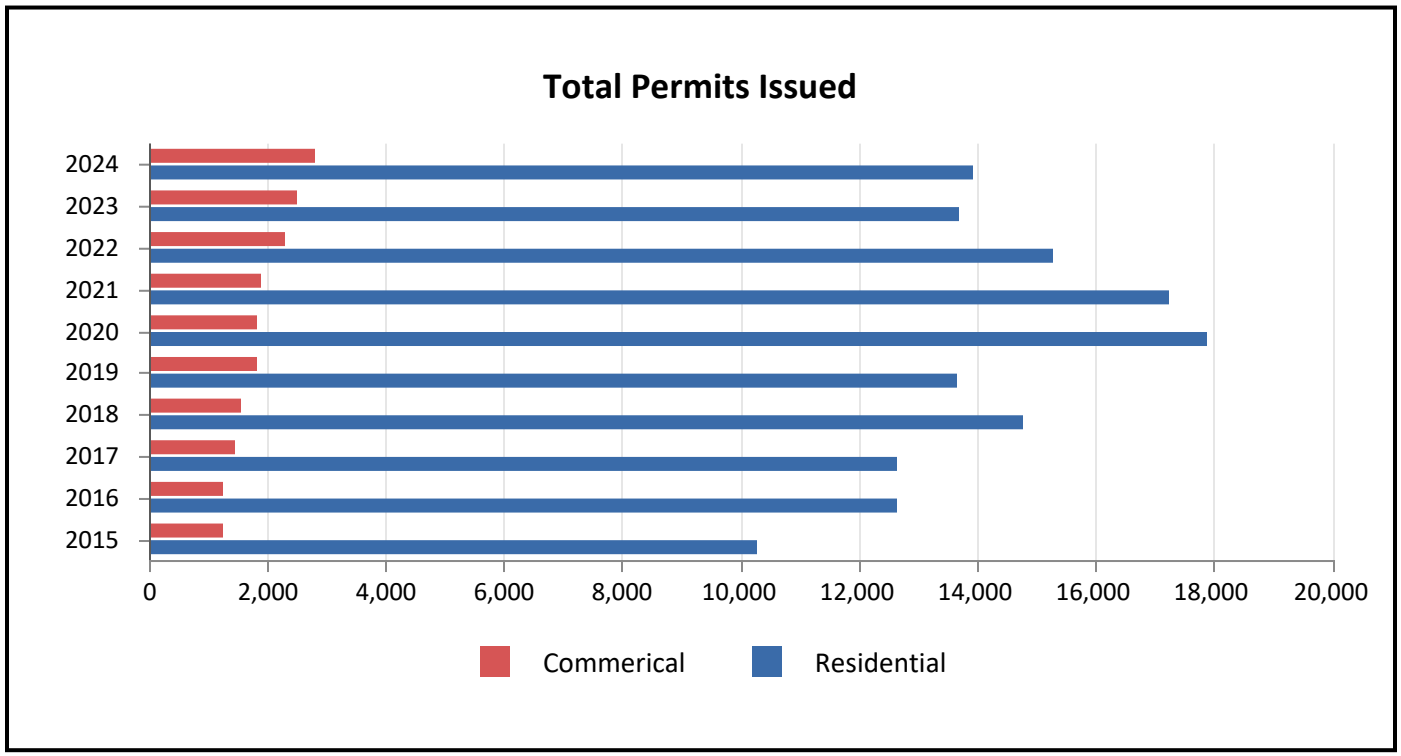
Total Taxable Value
Last Ten Fiscal Years

Fiscal Year	Total Taxable Value
2017	19,572,457,910
2018	20,773,467,079
2019	22,042,266,881
2020	22,715,013,105
2021	23,874,092,756
2022	25,141,805,080
2023	28,168,620,707
2024	31,689,291,886
2025	34,833,102,921
2026	39,320,677,692

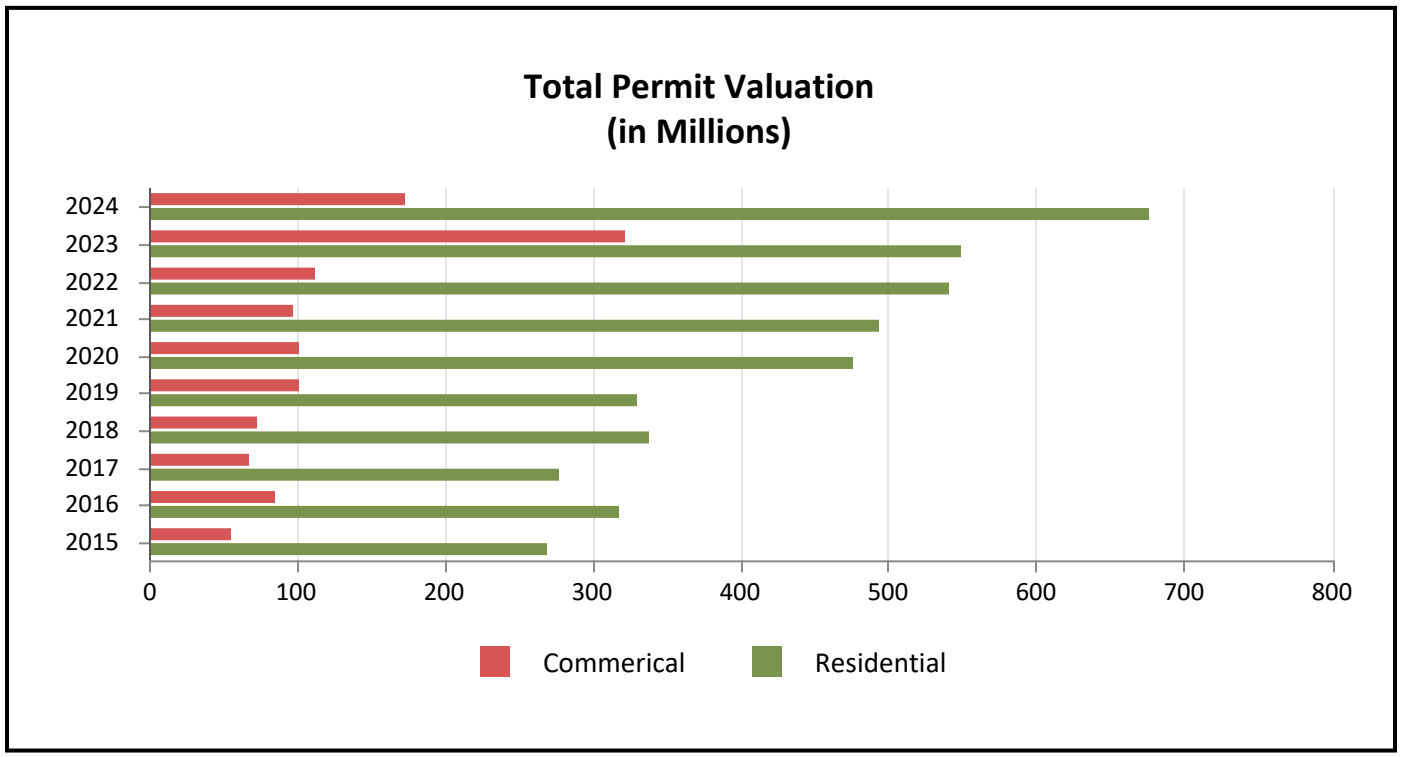
Source: Martin County Property Appraiser

Building Permit Information

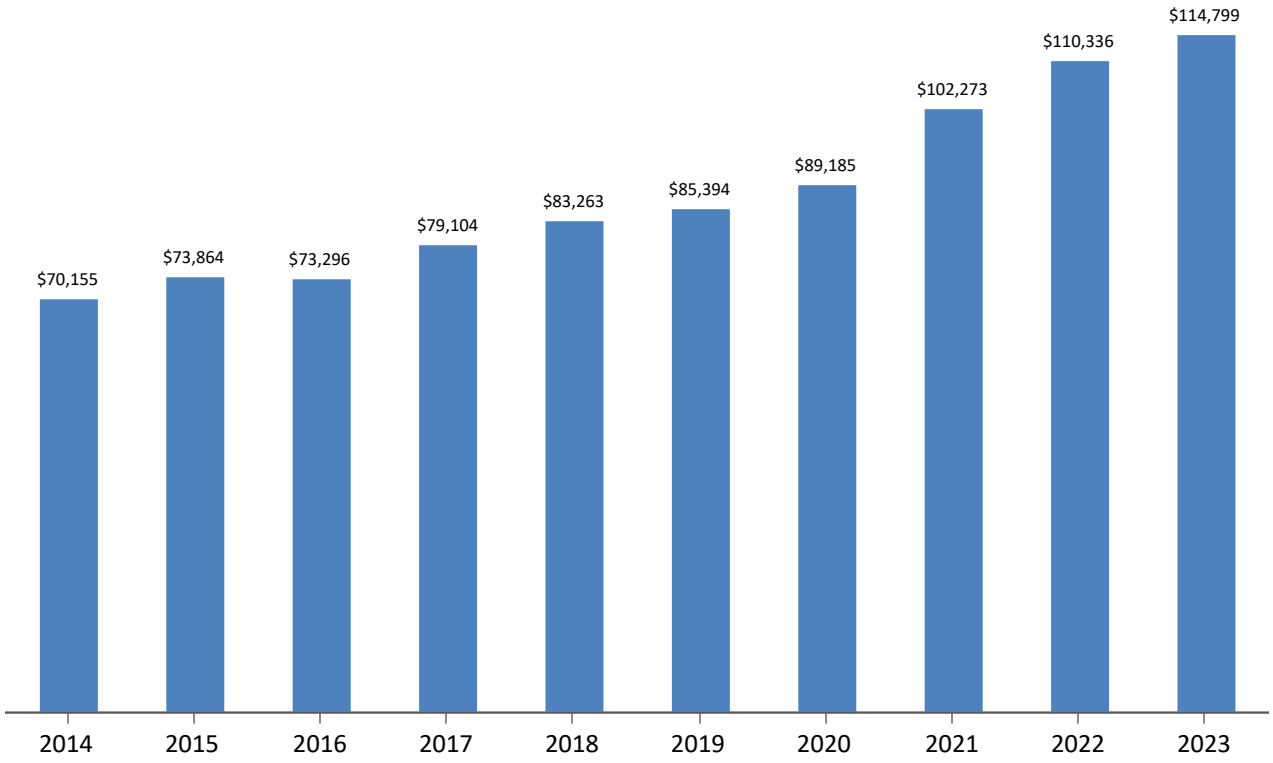
Fiscal Years 2014-2023



Source: Martin County Building Department



Martin County Per Capita Personal Income
Ten Year Comparison



Per Capita Personal Income Ten-Year Comparison

Year	Martin County	Percentage of FL	Percentage of U.S.	Florida	United States
2014	$70,155	162.9%	150.9%	$43,064	$46,494
2015	$73,864	162.5%	152.5%	$45,441	$48,451
2016	$73,296	159.5%	148.8%	$45,953	$49,246
2017	$79,104	165.9%	153.2%	$47,684	$51,640
2018	$83,263	166.3%	152.5%	$50,070	$54,606
2019	$85,394	162.9%	151.2%	$52,426	$56,490
2020	$89,185	160.2%	149.9%	$55,675	$59,510
2021	$102,273	164.2%	159.4%	$62,270	$64,143
2022	$110,336	170.3%	168.5%	$64,806	$65,470
2023	$114,799	167.1%	164.4%	$68,703	$69,810

Source: U.S. Department of Commerce Bureau of Economic Analysis - www.bea.gov
Updated November 14, 2024 - new estimate for 2023 (2024 updates were not yet available at the time this budget was created.)

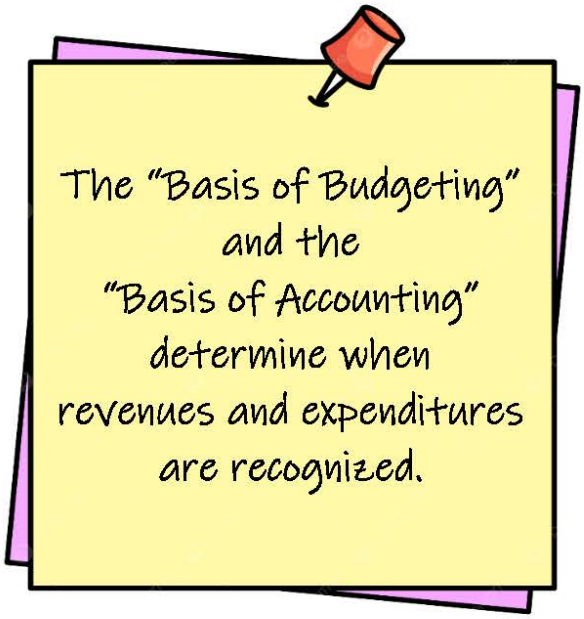
Basis of Budgeting

The County adopts budgets for all governmental funds and expendable trust funds on a modified accrual basis. The budgets for proprietary funds are adopted on an accrual basis. Depreciation expense is not budgeted, but expenditures for capital outlays are budgeted.

Governmental funds include: General Fund, special revenue, debt service, and capital projects funds. Revenues are recognized when they are both measurable and available. Expenditures are recognized when the liability is incurred. Exceptions to this general rule include: (1) accumulated sick and vacation pay, which are not recorded as expenditures because these amounts will not be paid from expendable available resources and (2) principle and interest on general long-term debt, which are recognized when due.

Martin County's proprietary operations consist of enterprise funds (Airport, Utilities) and internal service funds (Health Insurance, General Services). Revenues are recognized when they are earned and become measurable, i.e. when the County has provided service. Expenses are recognized when they are incurred.

As explained in Martin County's Annual Comprehensive Financial Report (ACFR), budgets for all funds are prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP) with the exception of the budgeting of fixed assets and contributed capital in the enterprise funds, which are budgeted as capital outlay expenditures and revenues, respectively.



Budget Process

During the first quarter of the fiscal year, the Office of Management and Budget reviews and develops data useful in preparing revenue and expenditure forecasts. This data is compiled and analyzed and used in preliminary budget discussions for the upcoming year with the Board of County Commissioners and the County Administrator.

In March, prior to budgets being submitted, departments meet with the County Administrator. These staff meetings provide each department head with the opportunity to discuss and clarify the requested amounts for the individual departmental budget as submitted.

In April, departmental budgets are submitted to the Office of Management and Budget staff for review. Staff analyzes these budgets for accuracy and content to make sure budget guidelines have been followed.

The Constitutional Officers submit to the Board their proposed operating budgets on May 1. Although Florida Statute allows most Constitutional Officers to submit their budgets on June 1, most are able to supply preliminary budget information in the requested time.

In late May, the Office of Management and Budget staff prepares the final tentative budget document and submits to the Board for review. The final budget workshops are held in July. These workshops provide the opportunity to establish millage rates, finalize department budgets, etc. Copies of the tentative budget are distributed to departments and made available for review by the public prior to the final public hearings held in September.

Two public hearings are held in September. The first public hearing is held to adopt tentative millage and the budget. The second public hearing is held to adopt final millage and the budget. The CIP (Capital Improvement Plan) is adopted at the same time as the operating budget. Following Board approval of the budget, the Office of Management and Budget staff prepares the adopted budget document for distribution to departments and other interested parties. The adopted budget becomes effective October 1 through September 30.

The dates for the budget cycle are listed in the Budget Timeline.

BUDGET PROCESS

FIRST QUARTER:
Office of Management & Budget reviews & develops data to prepare revenue and expenditure forecasts for preliminary budget discussions for upcoming year.

IN MARCH:
Departments meet with County Administrator to discuss & clarify requested amounts for each department as submitted.

IN APRIL:
Departmental Budgets are submitted to the Office of Management & Budget to be reviewed for accuracy and content.

BY MAY:
The Constitutional Officers submit their proposed operating budgets to the Board.

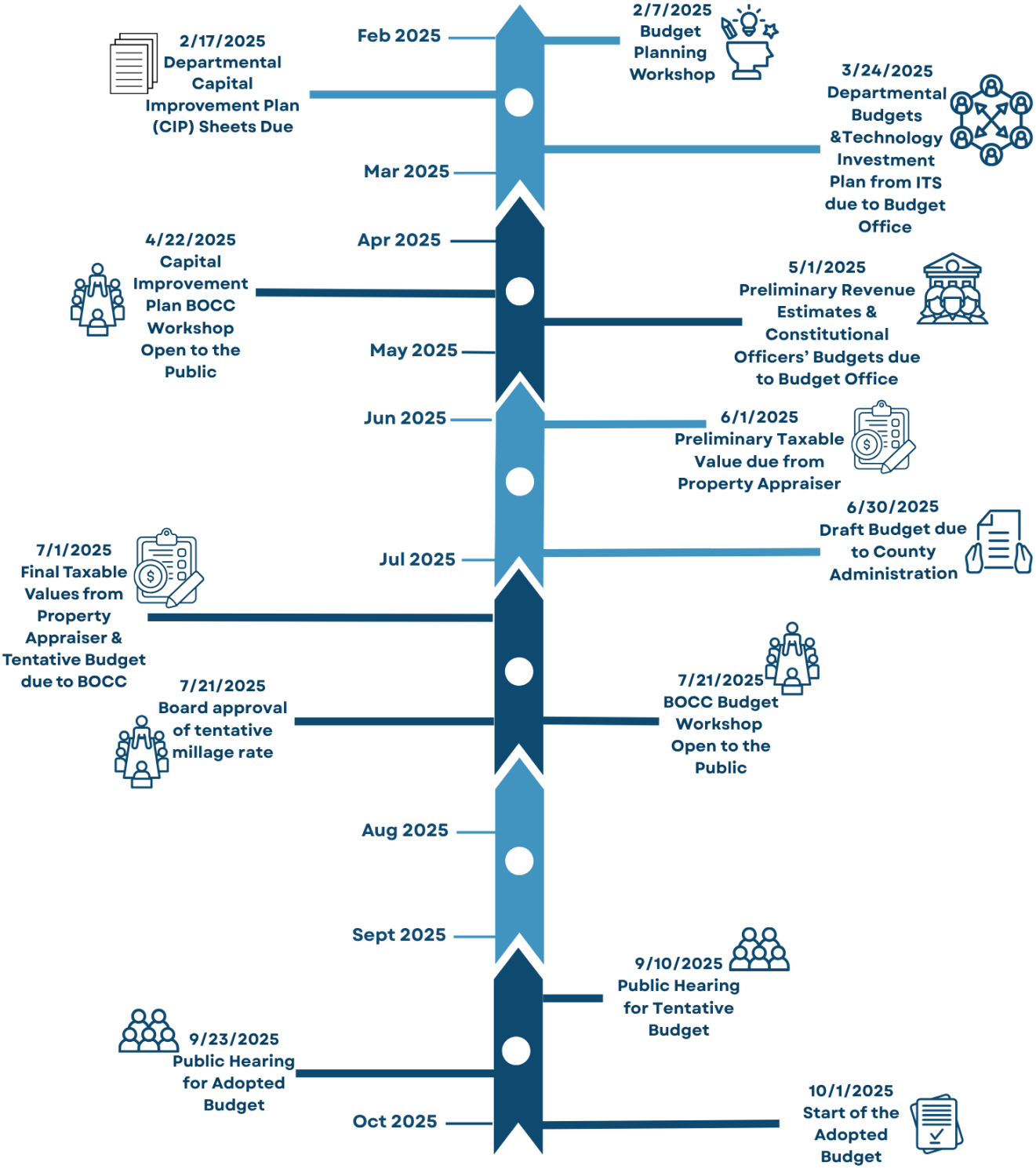
LATE MAY:
The Office of Management & Budget prepares the final Tentative Budget & submits to the Board for review.

JULY:
Final workshops are held to provide the opportunity to extablish millage rates, finalize department budgets. Copies of Tentative Budget are distributed to departments and made available to the public.

IN SEPTEMBER:
Public Hearing #1 – to adopt tentative millage & budget.
Public Hearing #2 – to adopt final millage & budget as well as the CIP (Capital Improvement Plan)

EFFECTIVE OCTOBER 1:
Following Board approval, the Office of Management & Budget prepares Adopted Budget for distribution to departments & other interested parties of the public.

Budget Process Timeline Fiscal Year 2026



Amendments to the Adopted Budget

Amendments to the adopted budget can occur at any time during the fiscal year through action of the Board or County Administrator. During the fiscal year, the Office of Management and Budget acts on departmental budget changes that do not alter the total revenue or expenditures budgeted. All other budget changes, whether they are transfers between departments or alterations of total revenues or expenditures in a fund, must be approved by the Board. The steps of adjustments to the adopted budget are detailed in a flowchart following this section.

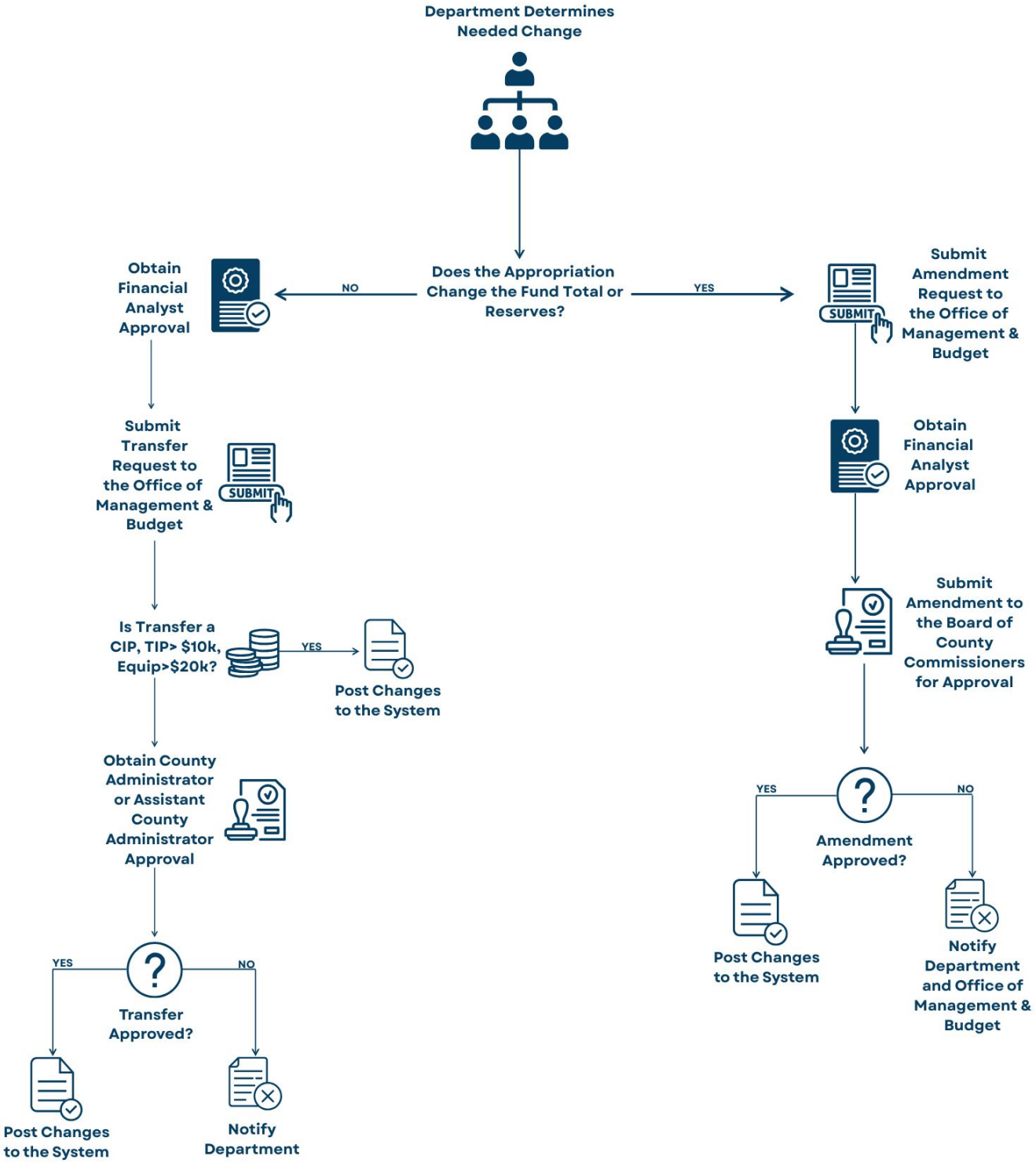
Budget Amendment

The purpose of the amendment process is to adjust fund amounts to reflect revenues anticipated to be received and to balance expenditures to these revenues in accordance with state law and sound fiscal practices.

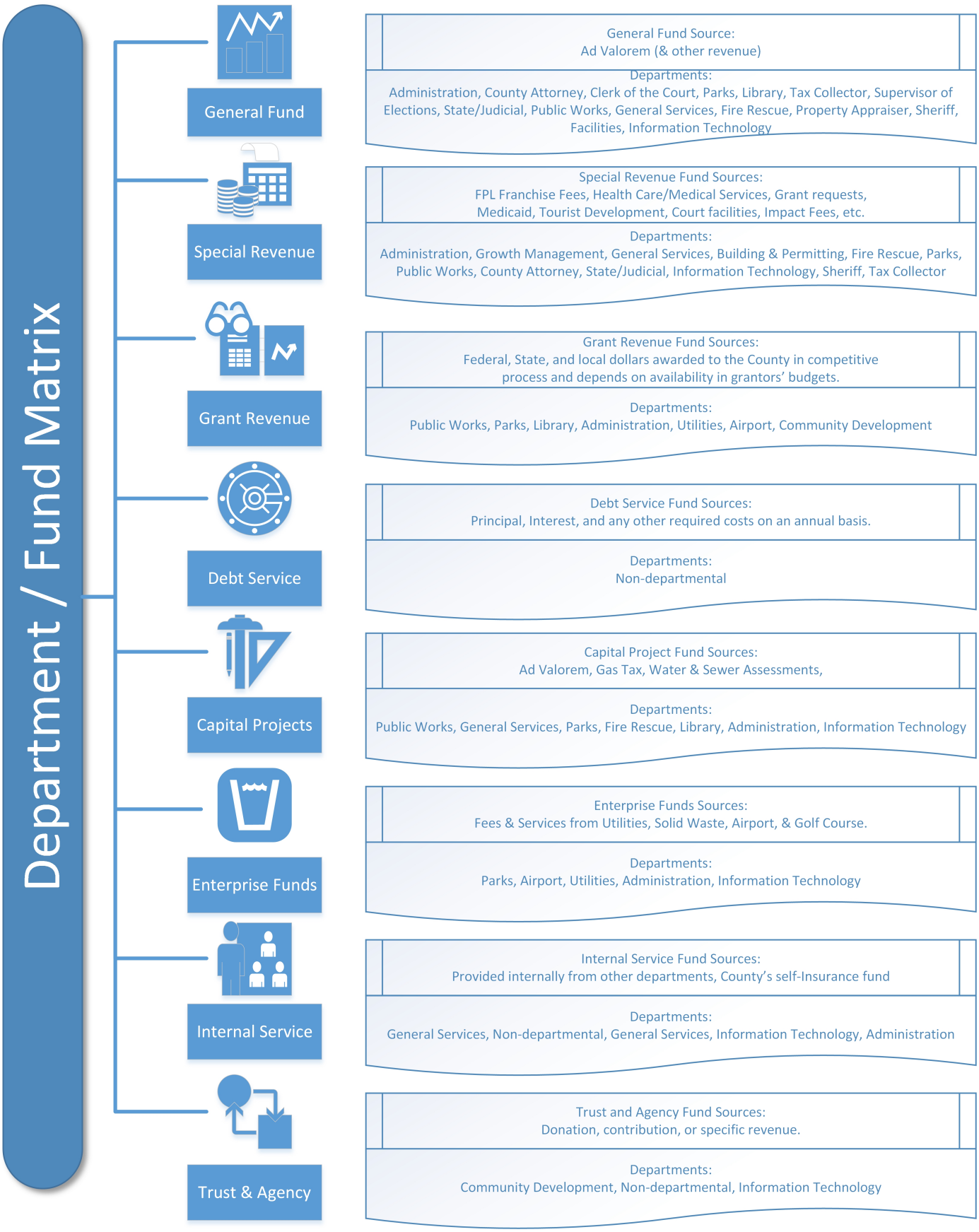
Budget Transfer

Departmental budgets may be amended by transfer action, but must be approved by the County Administrator. Budget transfers, which involve reserves, must be reviewed and formally approved by the Board prior to execution.

Budget Amendment/ Transfer Process



Department / Fund Matrix



FY26 TENTATIVE Budget Totals	ADOPTED BUDGET FY24	ADOPTED BUDGET FY25	TENTATIVE BUDGET FY26	PERCENT CHANGE
TOTAL REVENUES				
Ad Valorem Taxes	277,984,425	304,082,354	342,180,851	12.53 %
Ad Valorem - Delinquent	176,800	176,800	176,800	0.00 %
Local Sales & Use Taxes	12,321,278	12,371,278	31,936,753	158.15 %
Other Taxes	1,637,959	1,637,959	1,676,363	2.34 %
Franchise Fees	11,250,921	11,425,926	13,825,926	21.00 %
Permits and Fees	6,490,000	7,060,000	7,260,000	2.83 %
Federal, State, & Local Grants	960,062	903,571	2,496,033	176.24 %
State Shared Revenues	29,385,509	29,956,465	31,747,319	5.98 %
Local Shared Revenues	6,906,840	7,786,087	8,940,176	14.82 %
Charges for Services	126,831,661	132,842,453	139,868,278	5.29 %
Fines and Forfeits	672,600	672,600	847,600	26.02 %
Interest Earnings	3,093,805	4,583,229	5,082,922	10.90 %
Miscellaneous Revenue	13,473,445	16,396,906	16,774,471	2.30 %
Assess./Impact Fees	2,149,597	2,149,597	3,798,351	76.70 %
Transfers	3,813,531	3,783,531	5,986,525	58.23 %
Other Sources	4,816,223	5,613,216	5,816,803	3.63 %
Other Non-Operating Revenue	2,062,816	1,162,816	-1,137,184	(197.80)%
SUB-TOTAL:	504,027,472	542,604,788	617,277,987	13.76 %
Fund Balance	95,982,747	93,164,068	108,923,748	16.92 %
Interfund Transfers	37,108,865	36,886,844	36,901,335	0.04 %
TOTAL:	**637,119,084**	**672,655,700**	**763,103,070**	**13.45 %**
TOTAL EXPENDITURES				
Personal Services	122,603,558	133,671,219	147,690,241	10.49 %
Operating Expenses	181,460,177	194,472,452	209,591,118	7.77 %
Capital Expenses	64,582,390	62,738,172	90,899,843	44.89 %
Debt	19,047,310	18,948,073	17,771,194	(6.21)%
Transfers-Constitutional Officers	120,068,000	131,296,293	142,965,963	8.89 %
Transfers and Reserves	129,357,651	131,529,491	154,184,711	17.22 %
TOTAL:	**637,119,084**	**672,655,700**	**763,103,070**	**13.45 %**
PERCENT OF EXPENDITURES TO BUDGET				
Personal Services	19.24%	19.87%	19.35%	(2.62)%
Operating Expenses	28.48%	28.91%	27.47%	(4.98)%
Capital Expenses	10.14%	9.33%	11.91%	27.65 %
Debt	2.99%	2.82%	2.33%	(17.38)%
Transfers-Constitutional Officers	18.85%	19.52%	18.74%	(4.00)%
Transfers & Reserves	20.30%	19.55%	20.20%	3.32 %
TOTAL BUDGET:	**100.00%**	**100.00%**	**100.00%**	

REVENUE DESCRIPTION FOR COUNTY BUDGET TOTALS

Ad Valorem taxes are collected as a percentage of the value of real and personal property in the County. Ad Valorem taxes support various operating, capital, and debt funds of the local government. Ad Valorem - Delinquent are taxes not paid by the April 1 deadline. The budget is based on historical collections.

Local Sales and Use Taxes consist of fuel taxes, local sales and use tax, and Tourist Development Tax.

Other Taxes consist of local communications services and occupational licenses.

Franchise Fees consist of Florida Power and Light utility fees and solid waste franchise fees.

Permits and Fees include primarily building permits.

Grants revenues consist of federal, state, and local dollars awarded to the County in competitive process. Changes are triggered by the funding availability in the grantors' budgets.

State Shared Revenues include several types of revenue from the State of Florida: local government half-cent sales tax, state revenue sharing, constitutional fuel tax, county fuel tax, as well as smaller revenues for insurance agent licenses, alcoholic beverage licenses, racing tax, and mobile home licenses.

Local Shared Revenues are calculated based on taxable values and millage rates for Community Redevelopment Area (CRA) funding.

Charges for Services include revenues from services provided to residents: water and sewer operations revenue, garbage collection revenues, library charges, public safety fees, protective inspection fees, ambulance fees, development review fees, parks and recreation fees, and internal service fund fees.

Fines and Forfeitures are revenues such as library fines, violations of local ordinance fines, and judgments.

Interest Earnings accrue on investments of County's daily cash deposits and fluctuate with changes in rates and investment terms.

Miscellaneous Revenues come from rents and royalties, disposition of fixed assets, sale of surplus materials, and contributions. This category also includes one-time revenues, such as insurance reimbursements. Non-recurring receipts are the principal cause of significant variations for this revenue category from year to year.

Assessment/Impact Fees are assessed for public buildings, public safety, fire prevention, transportation, and culture/recreation impact fees.

Transfers In are funds transferred from the constitutional officers.

Other Sources of revenues are comprised primarily of payments of indirect cost allocation and post-employment dues from enterprise funds to the general government.

Other Non-Operating Revenues are mostly grants from federal and state agencies to County's enterprise funds, as well as developer contributions to the Water and Sewer System. Most of these revenue streams are non-recurring; therefore, there are significant variances in this category from year to year.

Fund Balance is a term used in governmental accounting referring to the difference between assets and liabilities. In practical terms, fund balance is the unused portion of financial resources from the prior fiscal year due to accumulation of emergency, capital, and project reserves; encumbrances carried forward from prior fiscal year; as well as revenues collected in excess of budgeted amounts.

Interfund Transfers are budgeted transfers between different funds.

FY26 TENTATIVE BUDGET SUMMARY BY FUND

	GENERAL	SPECIAL REVENUE	GRANT REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST AND CUSTODIAL	TOTAL
TOTAL REVENUES									
Ad Valorem Taxes	202,761,476	108,462,589	—	—	30,956,786	—	—	—	**342,180,851**
Ad Valorem - Delinquent	130,000	33,400	—	—	13,400	—	—	—	**176,800**
Local Sales & Use Taxes	—	3,911,753	—	—	28,025,000	—	—	—	**31,936,753**
Other Taxes	300,000	1,376,363	—	—	—	—	—	—	**1,676,363**
Franchise Fees	1,550,000	12,275,926	—	—	—	—	—	—	**13,825,926**
Permits & Fees	—	6,915,000	—	—	345,000	—	—	—	**7,260,000**
Fed, State, & Local Grants	100,000	—	2,396,033	—	—	—	—	—	**2,496,033**
State Shared Revenues	23,101,868	4,112,627	—	1,552,824	2,980,000	—	—	—	**31,747,319**
Local Shared Revenues	—	—	—	—	—	—	—	8,940,176	**8,940,176**
Charges for Services	2,942,431	14,288,639	—	—	1,117,771	85,005,414	36,514,023	—	**139,868,278**
Fines and Forfeits	163,600	479,000	—	—	140,000	—	—	65,000	**847,600**
Interest Earnings	700,000	917,698	—	200	682,024	2,738,000	45,000	—	**5,082,922**
Miscellaneous Revenues	5,363,212	2,707,565	—	—	30,000	3,491,163	5,182,531	—	**16,774,471**
Other Sources	3,016,803	—	—	—	—	—	—	—	**3,016,803**
Assessments/Impact Fees	—	3,110,000	—	163,351	525,000	—	—	—	**3,798,351**
Transfers	5,971,525	—	—	—	—	—	—	15,000	**5,986,525**
Non Operating Utilities/SW	—	—	—	—	—	2,800,000	—	—	**2,800,000**
Other Non-Operating	(500,000)	(418,814)	—	—	(218,370)	—	—	—	**(1,137,184)**
Sub - Total	245,600,915	158,171,746	2,396,033	1,716,375	64,596,611	94,034,577	41,741,554	9,020,176	**617,277,987**
Fund Balance	26,225,000	7,879,084	—	—	268,491	70,800,000	3,541,173	—	**108,713,748**
Interfund Transfer	1,761,074	9,691,589	—	6,608,292	2,195,318	14,745,257	1,146,009	963,796	**37,111,335**
TOTAL	**273,586,989**	**175,742,419**	**2,396,033**	**8,324,667**	**67,060,420**	**179,579,834**	**46,428,736**	**9,983,972**	**763,103,070**
TOTAL EXPENDITURES									
Personal Services	40,797,467	77,514,821	2,387,341	—	7,607,950	16,680,635	2,043,746	658,281	**147,690,241**
Operating Expenses	50,434,121	44,853,676	8,692	—	11,353,178	61,300,832	41,303,104	337,515	**209,591,118**
Capital Expenses	1,316,861	19,461,349	—	—	43,246,821	19,823,232	33,500	7,018,080	**90,899,843**
Debt Service	—	1,500,690	—	8,318,552	1,089,677	6,862,275	—	—	**17,771,194**
Transfers - Constitutional	134,537,092	8,413,871	—	—	—	—	—	15,000	**142,965,963**
Transfers & Reserves	46,501,448	23,998,012	—	6,115	3,762,794	74,912,860	3,048,386	1,955,096	**154,184,711**
TOTAL	**273,586,989**	**175,742,419**	**2,396,033**	**8,324,667**	**67,060,420**	**179,579,834**	**46,428,736**	**9,983,972**	**763,103,070**

Fund Balance

Martin County Fiscal Policies state that fund balances are monies which are not expended in a previous fiscal year. The components of fund balance are classified as:

- Non-spendable – Inherently non-spendable (e.g., endowments, inventories of supplies);
- Restricted – Resources subjected to externally enforceable legal restriction, (e.g., creditors, grantors);
- Committed – Self-imposed limitations set by governing body;
- Assigned – Intended use of resources;
- Unassigned – Fund balance in excess of non-spendable, restricted, committed and assigned.

Martin County Fiscal Policies state that the fund balances from the previous year will be estimated and budgeted in the next fiscal year. Fund balances that are the result of an encumbrance for contracted/professional services, maintenance contracts, capital (equipment and projects), or within a grant fund will be carried forward.

Any additional fund balance recognized (the difference between the budget and actual) will be placed into Reserves in all funds other than grants. When the Reserves are at the level established for the fund, the excess funds will be identified and appropriated in the next fiscal year to offset other revenue sources. Primary consideration will be for Ad Valorem reductions and reduced debt when applicable.

The ending balance in any fund is a measure of the degree to which revenues in a given fiscal year exceed expenditures. Ending fund balance in one fiscal year is shown as revenue (beginning balance) in the budget of the following fiscal year.

Each year staff reviews fund balance and amends the budget accordingly. During the budget process, fund balance estimates are made prior to the month of June. These estimates are only adjusted further when there has been a significant change in a fund, which would warrant such an adjustment. Once the fiscal year has begun, and the previous year fully closed, fund balances for the previous fiscal year are then calculated and variances with the estimates are adjusted accordingly.

The fund balance adjustments are made for various reasons: to reallocate monies for those projects which were planned but not completed, for housekeeping to correctly reflect the budget amounts, increasing reserves, or an allocation to a non-recurring expense. Based on these determinations, the category of allocation is identified with each expense in the budget resolution.

The following information reflects changes in fund balance in Martin County's major and non-major funds as determined for the purposes of ACFR preparation.

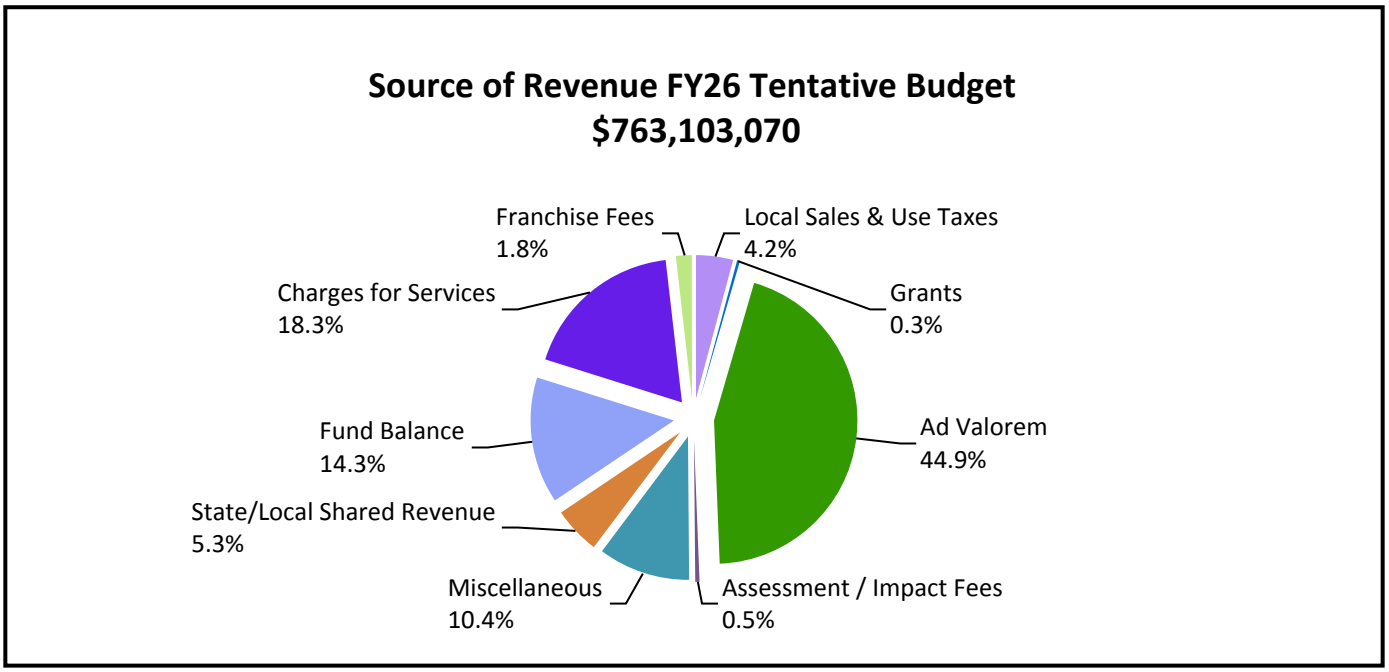
	MAJOR GOVERNMENTAL FUND GENERAL FUND			MAJOR GOVERNMENTAL FUND CONSOLIDATED FIRE/ EMS FUND		
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL
REVENUES						
Taxes	137,034,542	148,745,099	165,779,112	49,966,892	54,689,732	62,757,695
Permits, fees and special assessments	1,355,637	1,457,368	1,559,431	—	—	—
Intergovernmental revenues	24,804,443	27,125,394	25,075,721	360,163	162,541	176,063
Charges for services	14,904,618	17,273,162	17,914,475	9,176,784	9,860,171	9,576,532
Fines and forfeitures	1,397,640	1,521,883	1,634,740	—	—	—
Interest income	714,898	5,514,791	6,653,245	122,155	1,040,219	1,536,259
Contributions - private sources & donations	115,858	122,615	63,231	4,574	4,780	—
Interest income from leases	9,152	16,666	22,857	—	—	—
Miscellaneous revenues	8,440,125	9,055,559	8,650,067	85,941	328,124	506,109
Total Revenues	188,776,913	210,832,537	227,352,879	59,716,509	66,085,567	74,552,658
EXPENDITURES						
Current:						
General government	60,443,765	65,663,723	72,314,452	3,749,541	5,645,370	5,284,290
Public safety	85,441,147	91,286,900	105,902,087	50,200,456	54,240,829	60,960,732
Physical environment	877,917	1,127,097	741,256	—	—	—
Transportation	611,497	879,741	1,220,676	—	—	—
Economic environment	326,995	345,254	396,745	—	—	—
Human services	2,547,337	2,697,927	2,794,515	—	—	—
Culture and recreation	14,792,789	16,779,429	17,099,347	—	—	—
Capital Outlay	10,947,267	16,151,384	15,782,320	3,650,397	1,149,644	3,245,431
Debt Service	1,665,531	3,181,121	4,269,957	1,415,787	1,261,738	1,493,539
Total Expenditures	177,654,245	198,112,576	220,521,355	59,016,181	62,297,581	70,983,992
Excess (deficiency) of revenues over (under) expenditures	9,720,341	12,719,961	6,831,524	552,103	3,787,986	3,568,666
OTHER FINANCING SOURCES (USES)						
Issuance of debt	2,520,681	542,782	348,953	—	—	2,216,641
Lease financings		9,531,588	1,428,923		—	—
SBITA financings		2,045,444	1,380,215		—	—
Refunding bond proceeds	—	—	—	—	—	—
Payment to refunded bond escrow agent	—		—	—	—	—
Transfers in	4,092,228	1,851,782	3,521,418	—	1,500,000	—
Transfers out	(11,151,236)	(15,903,467)	(8,891,276)	(4,023,562)	(2,473,540)	(2,413,955)
Total other financing sources (uses)	(4,538,327)	(1,931,871)	(2,211,767)	(4,023,562)	(973,540)	(197,314)
Net change in fund balance	5,182,014	10,788,090	4,619,757	(3,471,459)	2,814,446	3,371,352
Fund Balances - beginning	62,675,305	67,857,319	78,645,409	12,613,736	9,142,277	11,956,723
Fund Balances - ending	67,857,319	78,645,409	83,265,166	9,142,277	11,956,723	15,328,075
% change			6 %			28 %

	MAJOR GOVERNMENTAL FUND COUNTY BUILDINGS			FEDERAL, STATE, AND LOCAL GRANTS		
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL
REVENUES						
Taxes	13,201,672	14,664,018	20,029,746	—	—	—
Permits, fees and special assessments	146,046	162,859	66,286	—	—	—
Intergovernmental revenues	127,106	154,448	306,076	16,442,163	37,635,538	24,756,627
Charges for services	—	—	—	—	—	—
Fines and forfeitures	118,017	138,372	127,668	—	—	—
Interest income	(75,267)	1,825,288	2,803,563	2,215	86,756	247,058
Contributions - private sources & donations	30,748	165,878	206,592	—	—	—
Interest income from leases	—	—	—	—	—	—
Miscellaneous revenues	39,539	1,067,185	448,775	187,850	110,424	447,624
Total Revenues	13,587,861	18,178,048	23,988,706	16,632,228	37,832,718	25,451,309
EXPENDITURES						
Current:						
General government	1,472,955	1,775,911	2,255,286	1,744,388	2,098,914	1,859,085
Public safety	181,603	273,465	1,775,771	1,220,119	540,295	1,320,917
Physical environment	959,748	931,816	783,148	11,632,463	908,310	9,795,991
Transportation	680,975	584,027	637,284	1,881,714	2,022,776	2,265,950
Economic environment	—	—	375	662,698	675,145	1,110,941
Human services	—	—	—	4,201,128	3,667,147	1,839,359
Culture and recreation	978,546	928,445	2,211,807	430,006	649,575	670,970
Capital Outlay	23,954,667	12,006,014	14,430,006	14,376,762	19,830,007	12,829,397
Debt Service	2,249,153	6,533,011	1,142,009	—	—	—
Total Expenditures	30,477,647	23,032,689	23,235,686	36,149,278	30,392,169	31,692,610
Excess (deficiency) of revenues over (under) expenditures	(16,889,786)	(4,854,641)	753,020	(19,517,050)	7,440,549	(6,241,301)
OTHER FINANCING SOURCES (USES)						
Issuance of debt	—	—	—	—	—	—
Lease financings	160,535	—	—	—		—
SBITA financings	—	—	—	—		—
Refunding bond proceeds	—	—	—	—	—	—
Payment to refunded bond escrow agent	—	—	—	—	—	—
Transfers in	2,056,088	8,947,364	5,397,677	6,155,070	1,199,317	4,615,857
Transfers out	(240,811)	(500,000)	(50,000)	(20,331)	(32,355)	(583,995)
Total other financing sources (uses)	1,975,812	8,447,364	5,347,677	6,134,739	1,166,962	4,031,862
Net change in fund balance	(14,913,974)	3,592,723	6,100,697	(13,382,311)	8,607,511	(2,209,439)
Fund Balances - beginning	53,803,489	38,889,515	42,482,238	(5,695,804)	(19,078,115)	(10,470,604)
Fund Balances - ending	38,889,515	42,482,238	48,582,935	(19,078,115)	(10,470,604)	(12,680,043)
% change			14 %			21 %

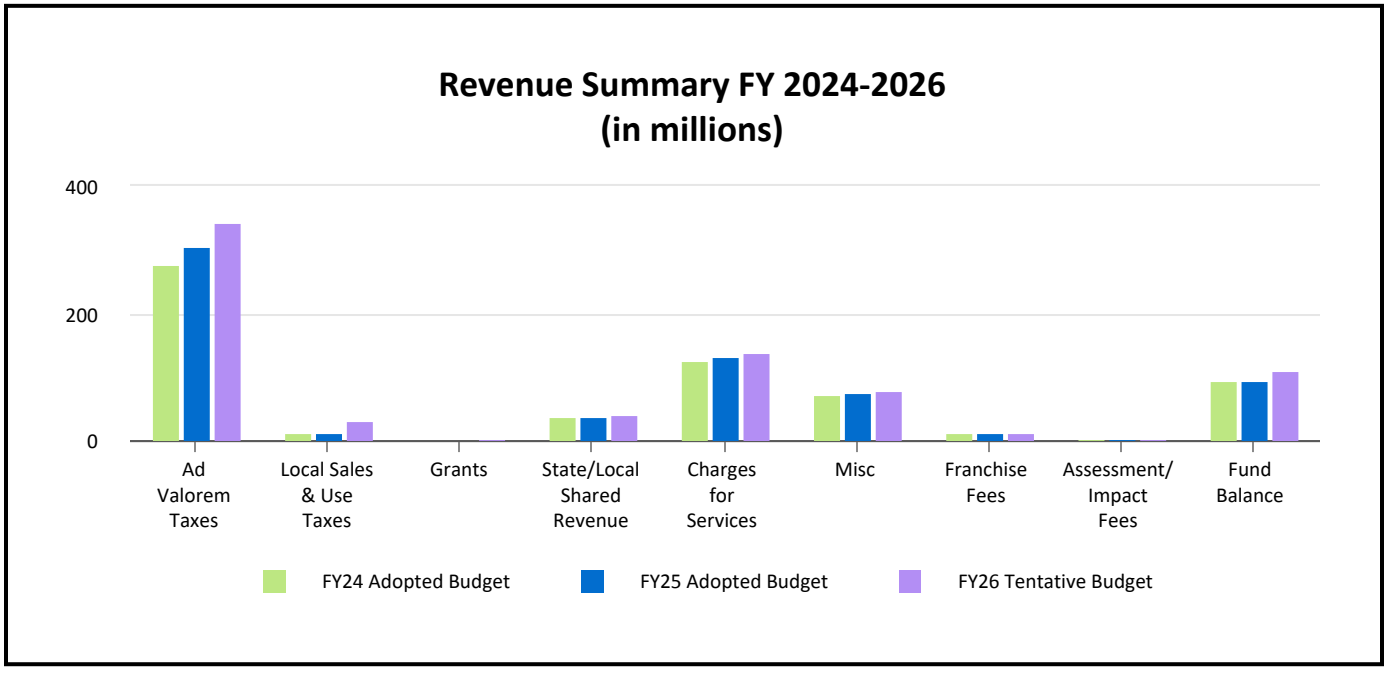
	OTHER GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS		
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL
REVENUES						
Taxes	43,334,525	46,172,415	48,080,363	$243,537,632	$264,271,264	296,646,916
Permits, fees and special assessments	22,627,103	28,643,360	24,109,072	24,128,786	30,263,587	25,734,789
Intergovernmental revenues	15,159,337	15,669,906	16,200,184	56,893,212	80,747,827	66,514,671
Charges for services	5,429,023	5,533,031	5,942,924	29,510,425	32,666,364	33,433,931
Fines and forfeitures	464,357	364,174	551,395	1,980,014	2,024,429	2,313,803
Interest income	(75,013)	6,061,969	9,994,294	(861,565)	14,529,023	21,234,419
Contributions - private sources & donations	2,504,598	486,340	384,295	2,655,778	779,613	654,118
Interest income from leases	—	—	—	9,152	16,666	22,857
Miscellaneous revenues	1,313,177	1,040,622	1,864,334	10,066,632	11,601,914	11,916,909
Total Revenues	90,757,107	103,971,817	107,126,861	367,920,066	436,900,687	458,472,413
EXPENDITURES						
Current:						
General government	7,329,783	8,641,112	9,418,434	74,740,432	83,825,030	91,131,547
Public safety	11,142,982	12,963,687	15,626,525	148,186,307	159,305,176	185,586,032
Physical environment	6,516,053	7,209,980	5,835,144	19,986,181	10,177,203	17,155,539
Transportation	11,170,660	13,241,258	13,395,514	14,344,846	16,727,802	17,519,424
Economic environment	3,199,177	3,264,580	4,030,961	4,188,870	4,284,979	5,539,022
Human services	3,457,713	3,844,588	3,805,279	10,206,178	10,209,662	8,439,153
Culture and recreation	3,421,040	3,720,533	3,963,910	19,622,381	22,077,982	23,946,034
Capital Outlay	15,201,351	14,582,383	20,546,055	68,130,444	63,719,432	66,833,209
Debt Service	15,752,378	8,316,998	8,313,017	21,082,849	19,292,868	15,218,522
Total Expenditures	77,191,137	75,785,119	84,934,839	380,488,488	389,620,134	431,368,482
Excess (deficiency) of revenues over (under) expenditures	13,565,970	28,186,698	22,192,022	(12,568,422)	47,280,553	27,103,931
OTHER FINANCING SOURCES (USES)						
Issuance of debt	11,936,000	—	—	12,189,298	542,782	2,565,594
Lease financings			—	2,427,918	9,531,588	1,428,923
SBITA financings			—	—	2,045,444	1,380,215
Refunding bond proceeds	—	—	—	—	—	—
Payment to refunded bond escrow agent	(11,857,000)	—	—	(11,857,000)	—	—
Transfers in	15,943,535	12,486,104	9,639,105	28,246,921	25,984,567	23,174,057
Transfers out	(14,628,899)	(6,908,290)	(11,523,017)	(30,064,839)	(25,817,652)	(23,462,243)
Total other financing sources (uses)	1,393,636	5,577,814	(1,883,912)	942,298	12,286,729	5,086,546
Net change in fund balance	14,959,606	33,764,512	20,308,110	(11,626,124)	59,567,282	32,190,477
Fund Balances - beginning	120,188,340	135,147,946	168,912,458	243,585,066	231,958,942	291,526,224
Fund Balances - ending	$ 135,147,946	$ 168,912,458	$ 189,220,568	$ 231,958,942	$ 291,526,224	$ 323,716,701
% change			12 %			11 %

Revenues

Martin County receives a wide range of revenue to fund its operations and capital projects. The inflow of financial resources includes taxes, fees, special assessments, intergovernmental revenues, charges for services, and other miscellaneous revenues. At any given time, Martin County has over one hundred distinct revenue accounts; however, for reporting purposes they are often bundled into the following categories:

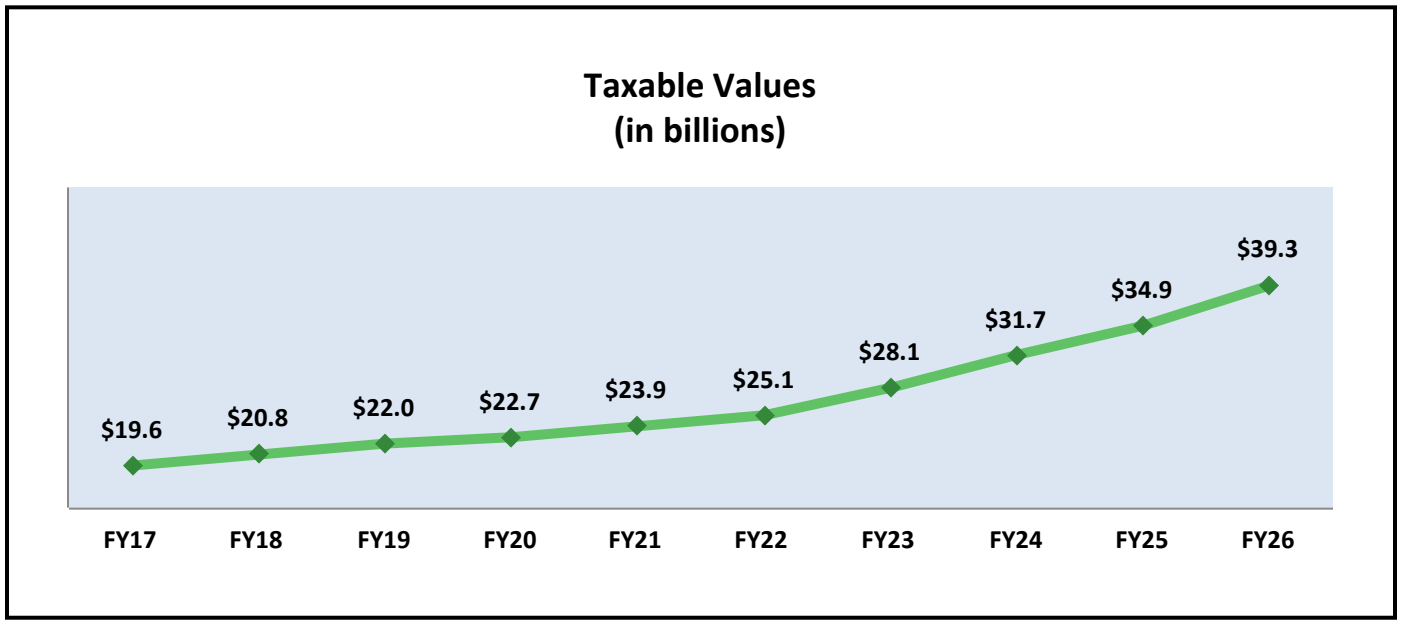


Revenue estimates for budget purposes are based on historical trends, current economic conditions, future financial forecasts, legislative actions, departmental operations, constitutional officers revenue estimates from program-related fees, grants, and other sources. The Florida Department of Revenue provides estimates for gas tax revenue, local half cent sales tax revenue, communications services tax revenue, and state revenue sharing, partially based on sales/use tax. Ad valorem tax is estimated based on taxable property values provided by the Property Appraiser by July 1 of each year.

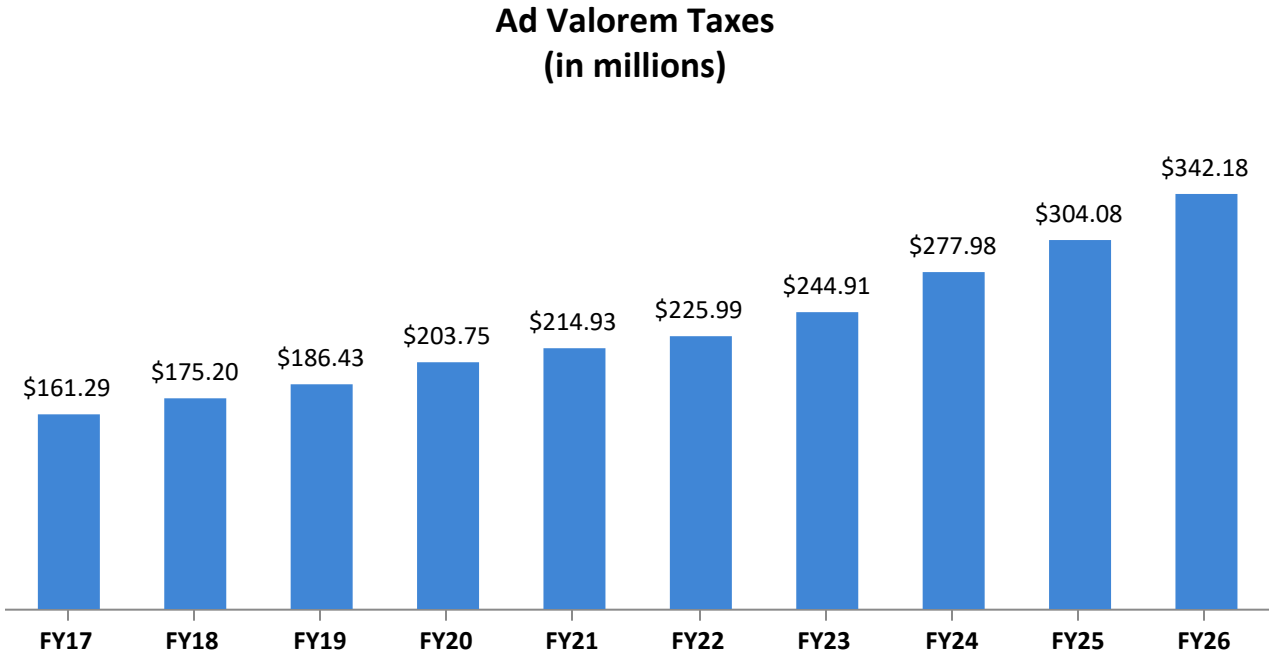


Ad Valorem Taxes

Ad valorem tax (property tax) is defined as a tax based upon the assessed value of real and personal property. Ad valorem tax rates are expressed in mills. A mill is defined as 1/1000 of a dollar, or $1 per $1,000 of taxable value. Property tax revenues depend upon the taxable value of real and personal property determined by the Property Appraiser.



Martin County levies taxes on all real and personal property within its borders, including municipalities for services provided throughout the county. Ad valorem taxes account for 45% of all revenue proposed in the FY26 Tentative Budget. Growth in the tax base increases the County's ad valorem tax revenues without major increases in the tax rate.



Property Tax - Municipal Services Taxing Unit

In addition to Countywide millage, Martin County also has the authority to levy taxes in Municipal Service Taxing Units (MSTUs): Fire Rescue, Parks and Recreation, Stormwater, Road Maintenance, and five Commissioner District MSTUs. MSTUs provide specialized services within legally specified geographic boundaries. Currently all of the five District MSTUs levy a millage. Therefore, additional taxes will be levied within the boundaries established for Districts One, Two, Three, Four and Five.

This tax is assessed only on property in the unincorporated areas of the County, and it is reserved to provide operating funds for County services that are comparable to certain activities provided by municipalities, hence the term Municipal Services Taxing Unit. MSTU revenues are kept in separate accounting funds to ensure that the money is spent only in the areas from which this tax was collected, and only for specific purposes: fire rescue, parks, stormwater, and road infrastructure maintenance. Property owners within the City of Stuart, Town of Sewall's Point, Town of Ocean Breeze, Town of Jupiter Island, and Village of Indiantown do not pay this property tax.

Millage Overview

The following terms are commonly used in budget documentation pertaining to millage:

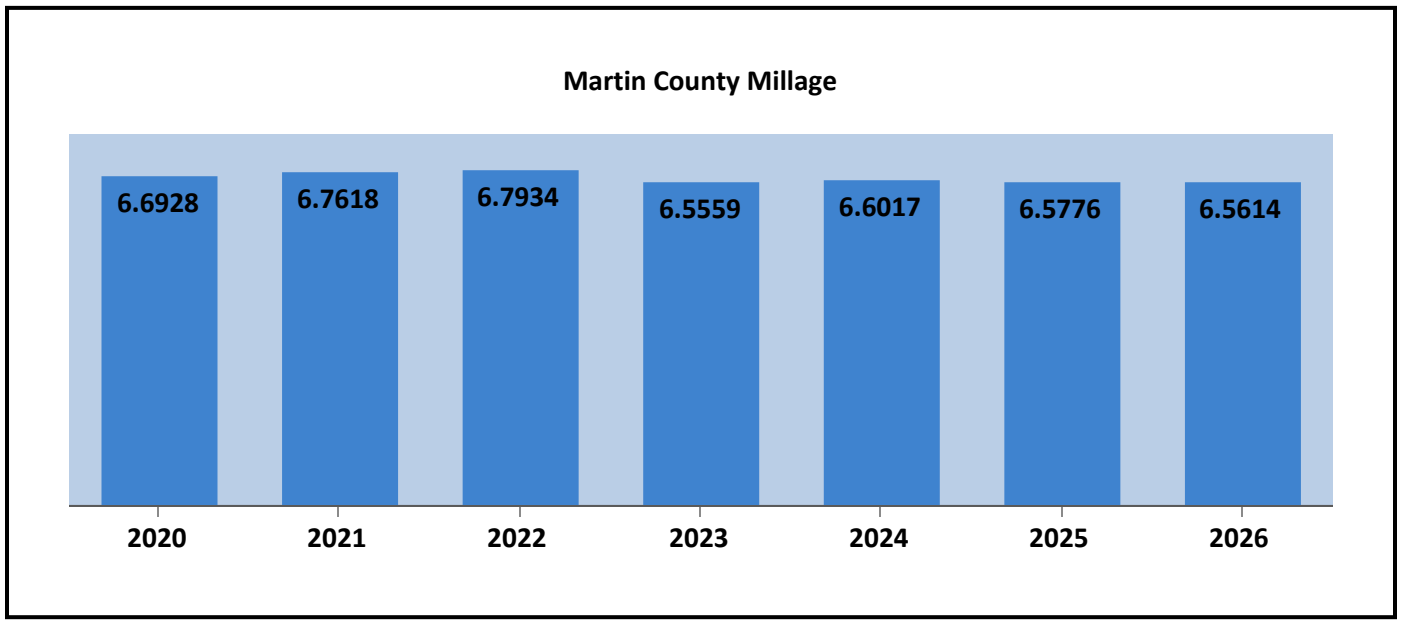
Millage: The rate charged per thousand of taxable value. For example, on a home with a taxable value of $100,000 assessed, taxes would equal $100 ($1 for each $1,000 of taxable value). The millage rate is calculated by dividing the amount of the proposed ad valorem into the total taxable value (less 5%).

Aggregate Millage Rate: A rate obtained by dividing the sum of all ad valorem taxes levied by the Martin County Board of County Commissioners by the taxable value of the County. This rate expresses an average tax rate.

Total Millage: A rate that is the aggregate millage plus the voted debt service millage.

Rolled Back Rate: a millage rate that will bring in ad valorem revenues equal to the prior year's dollar amount. The value of new construction is excluded from the calculation of the roll back rate.

The millage comparison chart below does not include Martin County unincorporated MSTUs, other taxing authorities (Martin County School District, Children's Services, South Florida Water Management, Florida Inland Navigation District), or the various municipalities (City of Stuart, Town of Sewall's Point, Town of Jupiter, Town of Ocean Breeze, and Village of Indiantown).



TENTATIVE MILLAGE ANALYSIS FY26

MARTIN COUNTY, BOARD OF COUNTY COMMISSIONERS

	FY25 Adopted Millage	FY25 Adopted Ad Valorem	FY26 Tentative Millage	FY26 Tentative Ad Valorem	Increase/ (Decrease) FY25 to FY26
TAXING AUTHORITY					
Countywide Revenue					
BOARD OF COUNTY COMMISSIONERS:					
General Revenue	5.4656	181,055,816	5.4280	202,761,476	-0.69%
Capital Improvements	0.5895	19,527,751	0.6580	24,578,760	11.62%
Coastal Management	0.1915	6,344,708	0.1707	6,378,026	-10.85%
Health Care/Medical Services	0.3310	10,964,824	0.3046	11,379,186	-7.97%
Total Countywide	**6.6017**	**217,893,099**	**6.5614**	**245,097,448**	**-0.246%**
Municipal Service Taxing Unit					
Fire Rescue MSTU	2.6677	67,402,442	2.6376	76,164,404	-0.91%
Parks & Recreation MSTU	0.1596	3,641,662	0.1474	3,910,344	-7.42%
Stormwater MSTU	0.2771	6,325,486	0.2627	6,970,870	-4.99%
Road Maintenance MSTU	0.3077	7,021,752	0.3095	8,212,372	-0.83%
Total Municipal Service Taxing Unit (MSTU)	**3.4121**	**84,391,342**	**3.3571**	**95,257,990**	**-1.611%**
Total Millage Countywide and MSTU (excluding Commission District MSTUs and Special District)	**9.9897**	**302,284,441**	**9.9185**	**340,355,438**	**-0.713%**
Commission District MSTU					
District One (1)	0.0714	372,909	0.0666	372,909	-6.66%
District Two (2)	0.0814	215,000	0.0742	215,000	-8.74%
District Three (3)	0.0404	234,514	0.0292	234,514	-27.82%
District Four (4)	0.0520	214,390	0.0478	214,390	-8.22%
District Five (5)	0.0735	370,000	0.0671	370,000	-8.71%
Special District A-61 (Hutch. Island)	0.1805	391,100	0.1799	418,600	-0.32%
Total Millage Non Countywide	**0.4992**	**1,797,913**	**0.4648**	**1,825,413**	**-6.886%**
Total Ad Valorem (Including Commission District MSTUs & Special District A-61)		**304,082,354**		**342,180,851**	

MILLAGE ANALYSIS FY26 Tentative BUDGET
MARTIN COUNTY, ALL TAXING AUTHORITIES

	FY23 Adopted Millage	FY24 Adopted Millage	FY25 Adopted Millage	FY26 Tentative Millage
TAXING AUTHORITY				
Countywide Revenue				
BOARD OF COUNTY COMMISSIONERS:				
General Revenue	5.4658	5.4160	5.4656	5.4280
Capital Improvements	0.5400	0.6557	0.5895	0.6580
Coastal Management	0.2309	0.1900	0.1915	0.1707
Health Care/Medical Services	0.3192	0.3400	0.3310	0.3046
Total Countywide	**6.5559**	**6.6017**	**6.5776**	**6.5614**
Municipal Service Taxing Unit				
Fire Rescue MSTU	2.6325	2.6884	2.6677	2.6376
Parks & Recreation MSTU	0.1837	0.1634	0.1596	0.1474
Stormwater MSTU	0.2809	0.2887	0.2771	0.2627
Road Maintenance MSTU	0.3107	0.3102	0.3077	0.3095
Total Municipal Service Taxing Unit (MSTU)	**3.4078**	**3.4507**	**3.4121**	**3.3571**
Total Millage Countywide and MSTU (excluding Commission MSTU's and Special District)	**9.9637**	**10.0524**	**9.9897**	**9.9185**
Non Countywide Revenue				
Commission District MSTU				
District One (1)	0.0790	0.0714	0.0714	0.0666
District Two (2)	0.0996	0.0888	0.0814	0.0742
District Three (3)	0.0460	0.0404	0.0404	0.0292
District Four (4)	0.0626	0.0566	0.052	0.0478
District Five (5)	0.0662	0.0809	0.0735	0.0671
Special District A-61 (Hutch. Isl)	0.2206	0.1979	0.1805	0.1799
Total Millage Non Countywide	**0.5740**	**0.5360**	**0.4992**	**0.4648**
School District				
Schools, by State Law	3.2400	3.1950	3.0770	N/A*
Schools, Local Discretionary	1.2480	1.2480	1.1730	N/A*
Schools, Capital Outlay	1.5000	1.5000	1.5000	N/A*
Total School Board District Millage	**5.9880**	**5.9430**	**5.7500**	**0.0000**
Other Taxing Agencies				
Children Services	0.3618	0.3618	0.3618	N/A*
SFWMD	0.2301	0.2301	0.2301	N/A*
FIND	0.0320	0.0288	0.0288	N/A*
Total Other Taxing Agencies	**0.6239**	**0.6207**	**0.6207**	**0.0000**
Total All Tax Authorities (Excluding Non Countywide)	**16.5756**	**16.6161**	**16.3604**	**9.9185**
Municipalities				
City of Stuart	5.1700	5.1487	5.1324	N/A*
Town of Sewall's Point	3.2700	3.2700	3.2700	N/A*
Town of Jupiter Island	4.0215	3.9952	3.9952	N/A*
Town of Ocean Breeze	1.0000	0.8000	0.8000	N/A*
Village of Indiantown	1.6304	1.6304	1.8250	N/A*

A typical tax bill:

The following example depicts the decrease in taxes from FY25 to FY26 for a constant assessed value of $578,250 (Martin County's median residential market value as of July 1, 2025), when the adopted combined millage rate is applied. Based on the FY26 tentative millage of 9.9185, a typical County portion of a tax bill would be $5,735.43 as shown on the example below. This amount includes only County's government millage. Each individual tax bill would be broken down by various rates that apply to the specific area where the home is located.

Typical tax bill	**FY26 Tentative Millage**	**FY26 Tax amount**
General Fund	6.5614	$3,794.13
Subtotal County	**6.5614**	**$ 3,794.13**
Fire Rescue MSTU	2.6376	$1,525.19
Parks & Recreation MSTU	0.1474	$85.23
Stormwater MSTU	0.2627	$151.91
Roads MSTU	0.3095	$178.97
Total Including Unincorporated Areas	**9.9185**	**$ 5,735.43**
Based on an assessed property value of $578,250		

Below is a table that compares the taxes on the $578,250 assessed property value for FY25 compared to FY26:

Typical tax bill Compared to prior year	**FY25 Adopted Tax**	**FY26 Tentative Tax**	**Change**	**% Change**
General Fund	$3,803.50	$3,794.13	-$9.37	(0.25)%
Subtotal County	**$3,803.50**	**$ 3,794.13**	**-$9.37**	**(0.25%)**
Fire Rescue MSTU	$1,542.60	$1,525.19	-$17.41	(1.13)%
Parks & Recreation MSTU	$92.29	$85.23	-$7.06	(7.65)%
Stormwater MSTU	$160.23	$151.91	-$8.32	(5.19)%
Roads MSTU	$177.93	$178.97	$1.04	0.58 %
Total including unincorporated areas	**$5,776.55**	**$ 5,735.43**	**-$41.12**	**(0.71%)**

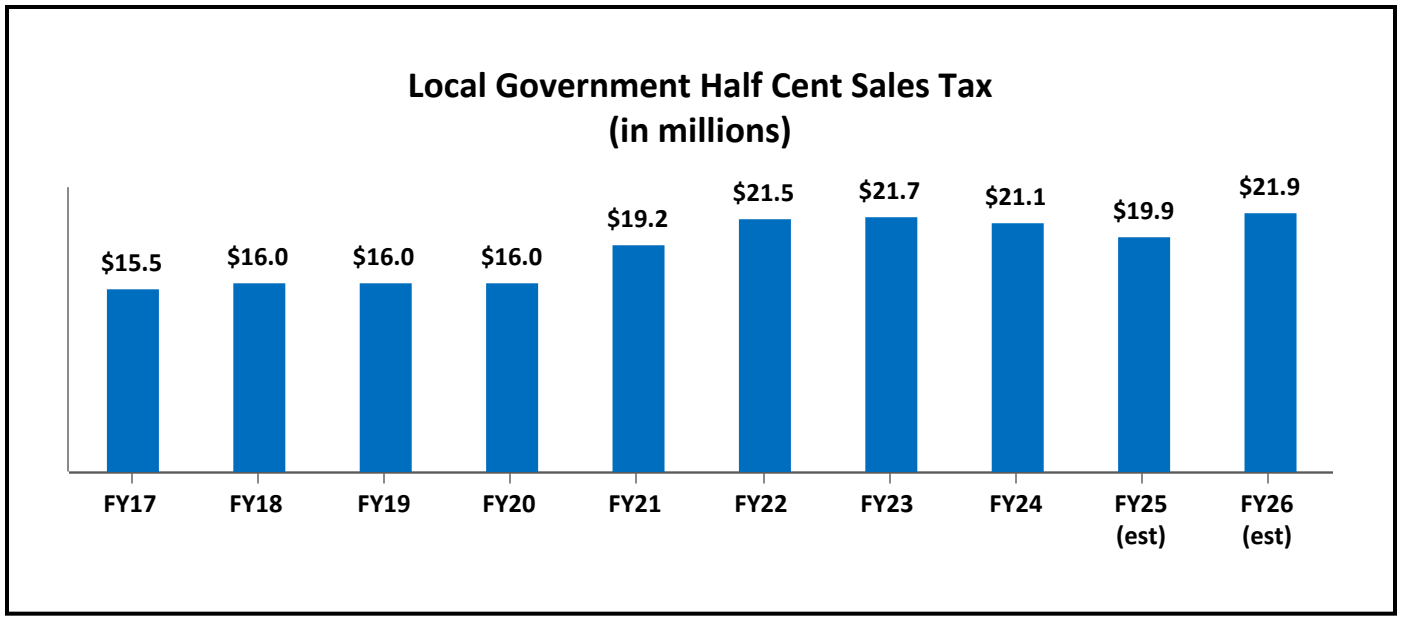
Actual tax bills contain taxes levied for taxing authorities other than the County government: Special Districts, Children's Services Council, South Florida Water Management District (SFWMD), Florida Inland Navigational District (FIND), School Board, and, when applicable, municipalities. Each of these authorities assesses their own millage and adopts their own annual budgets. The County does not exercise control over the budgets and millage rates of other taxing districts; therefore, their budgets and millage rates are not reflected in the County's budget document.

In addition to the tax levies already mentioned, the County is required to levy a separate property tax to meet annual debt service requirements for the payment of voter approved general obligation bonds. At present, the voted debt fund has accumulated sufficient resources to satisfy the remaining debt obligation.

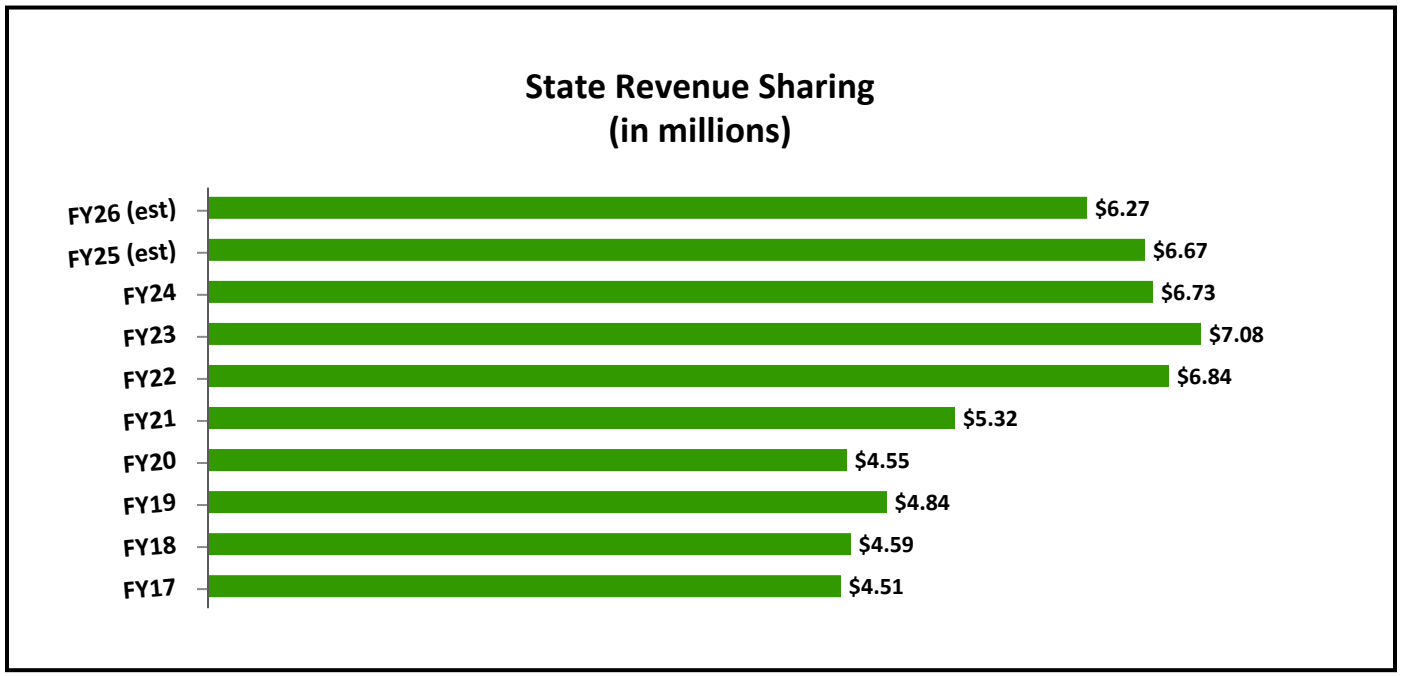
State Shared Revenue

Major revenue types in this category are: local government half-cent sales tax, state revenue sharing, as well as the constitutional and county fuel tax. In addition, Martin County receives smaller amounts of money for insurance agent county licenses, mobile home license tax, alcoholic beverage license tax, and other minor revenue inflows.

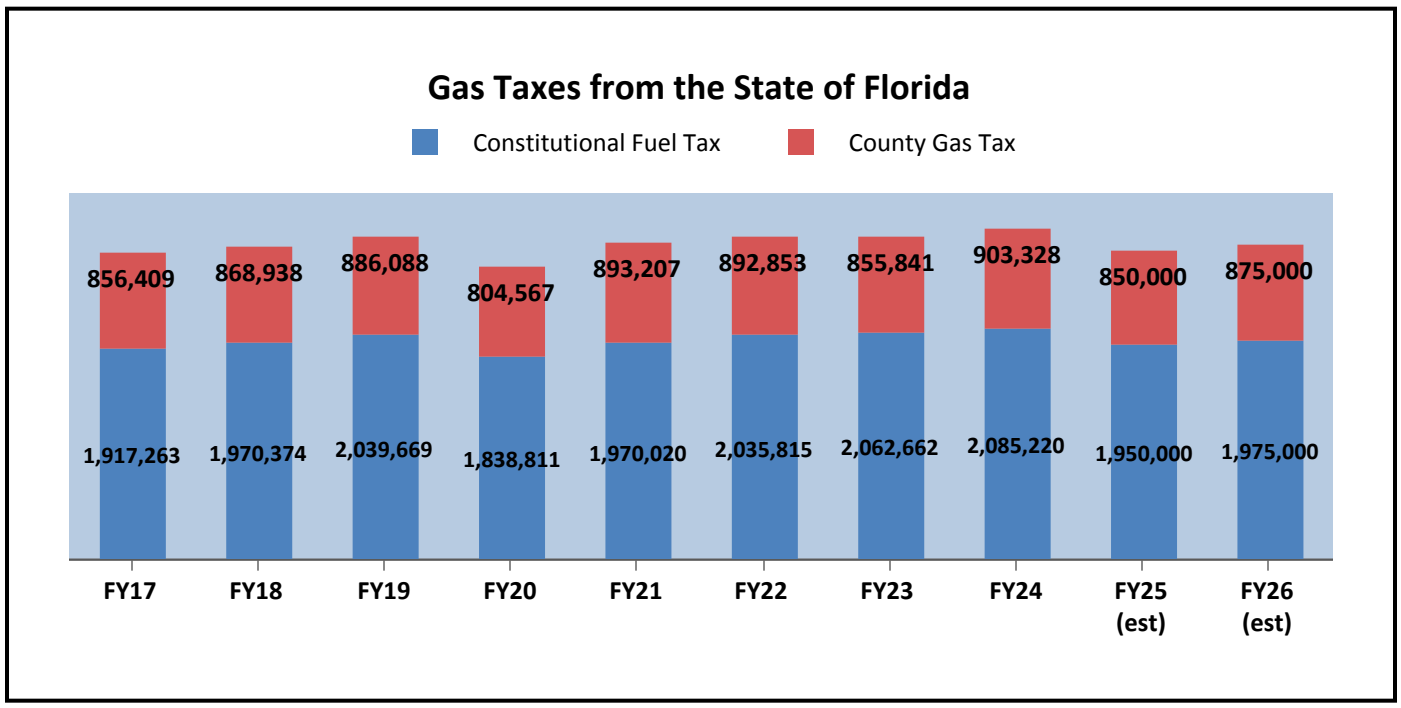
The local government half-cent sales tax has been an important source of revenue for the County since 1981.



The state revenue sharing is allocated from the State to the County as a portion of the state sales tax.



Additionally, the County receives two types of fuel taxes based on State law and distributed to the counties by a State-calculated formula. The constitutional fuel tax is a 2 cent/gallon levy shared with counties only. The county fuel tax, contrary to its name, is considered a state shared revenue since its distribution is based on the State's set of formulas, not necessarily on collections within the county. The chart below shows comparisons of revenues received from these sources in recent years:



Local Sales and Use Taxes

Florida law allows local governments to impose a wide range of local taxes, which in most cases are collected locally, remitted to the State, and redistributed back to counties. The major revenues in this category are Discretionary Sales Tax, Fuel Tax Local Option 1, Fuel Tax Local Option 2, Ninth Cent Fuel Tax, Communications Tax, and Tourist Development Tax.

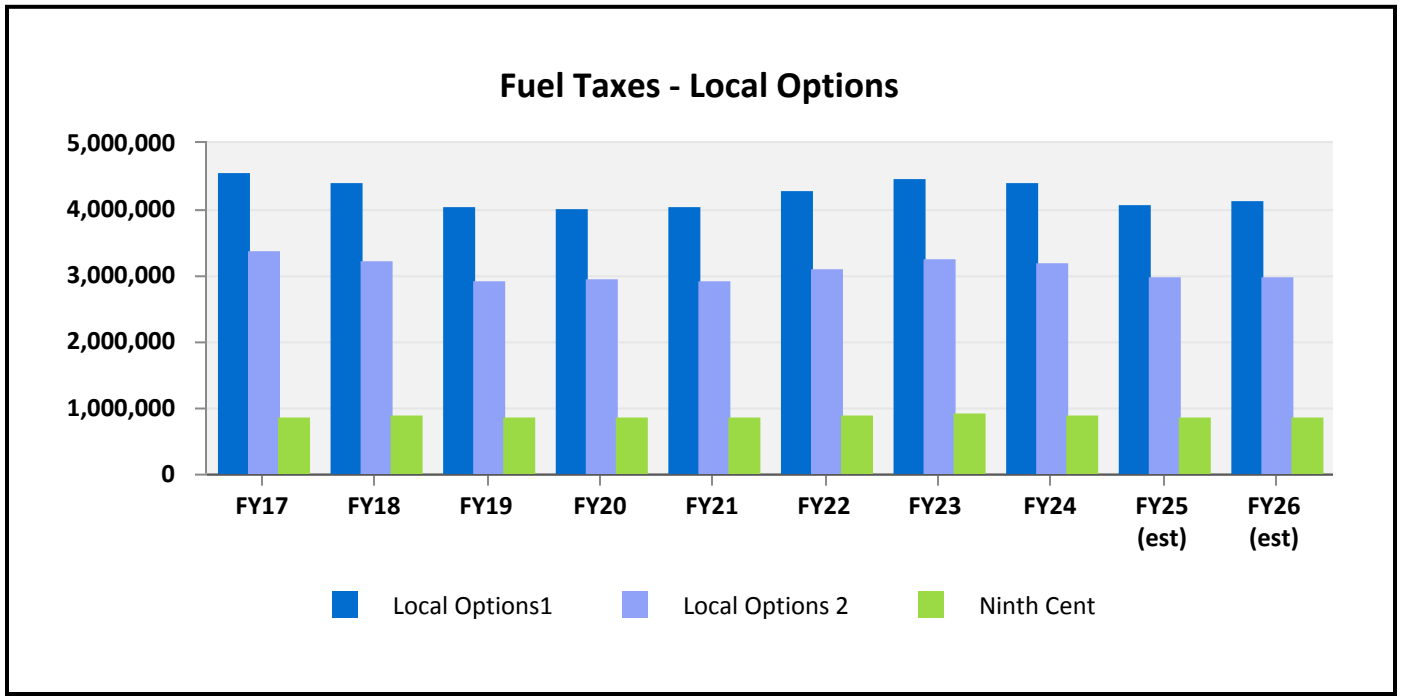
Discretionary Sales Tax:
Voters approved an ordinance to levy a one–half percent (1/2%) Local Government Infrastructure surtax pursuant to § 212.055(2) Fla. Stat., beginning January 1, 2025, continuing through December 31, 2035 (10 year period). One hundred percent of the proceeds are to be used to acquire conservation lands.

Fuel Tax Local Option 1:
1 to 6 cents/gallon of motor and diesel fuel tax intended for a variety of transportation expenditures (defined in § 336.025(7) Fla. Stat. (2014)) including sidewalks. This tax cannot be used for operating expenses other than the ones defined in the above-mentioned Statute and it cannot be pledged for debt exceeding 10 years. This tax started in 1985 (4 cents) and 1986 (2 cents) and it will expire on August 31, 2036. Martin County currently levies the maximum 6 cents for this option.

Fuel Tax Local Option 2:
1 to 5 cents/gallon tax on motor fuel authorized by § 206.41(1)(e) and 336.025 Fla. Stat. (2014). It can be used for transportation requirements of the Capital Improvements Element of the Comprehensive Plan, and related capital outlay in the adopted Capital Improvement Plan, but not for routine maintenance. This tax will expire on August 31, 2036. Martin County currently levies the maximum 5 cents for this option.

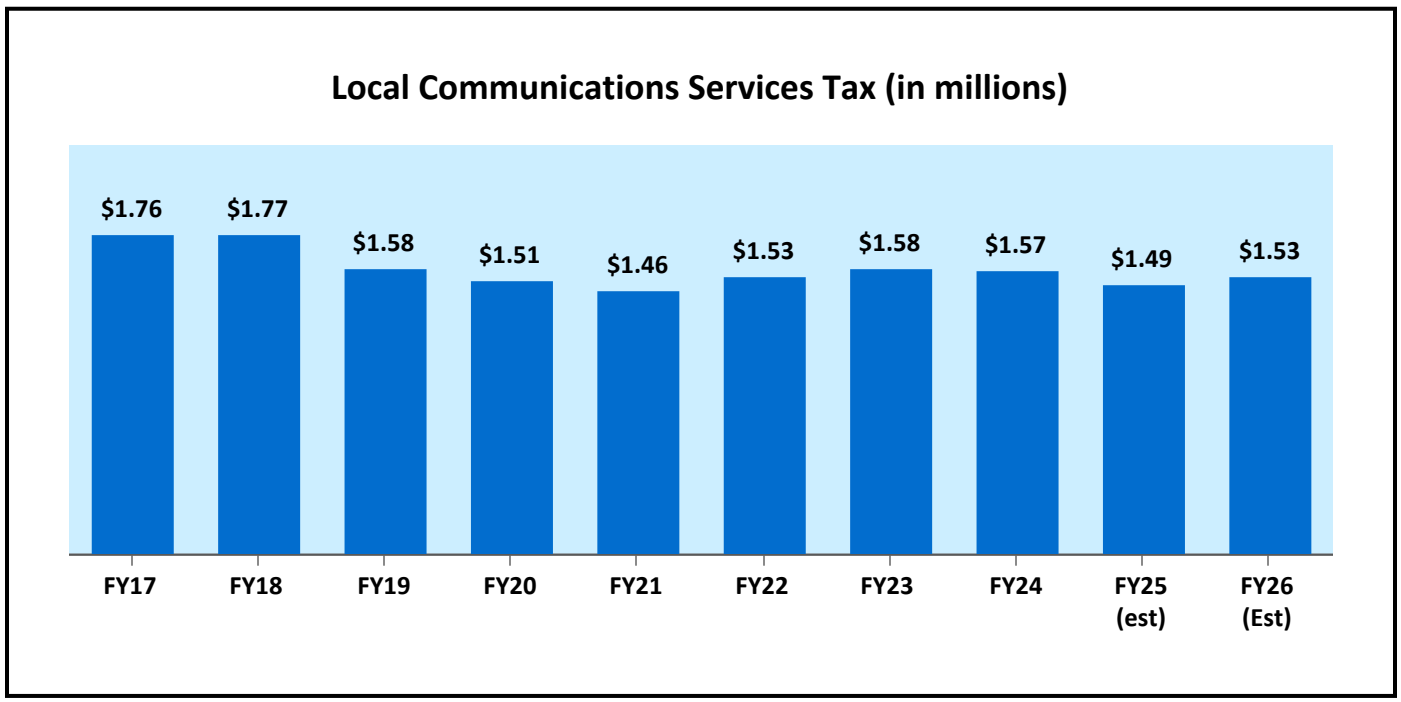
Ninth Cent Fuel Tax:

1 cent/gallon on motor fuel and diesel fuel tax is intended for a multitude of transportation expenditures (defined in § 336.025(7) Fla. Stat. (2014)) including sidewalks in both incorporated and unincorporated areas. This tax will expire on August 31, 2036.



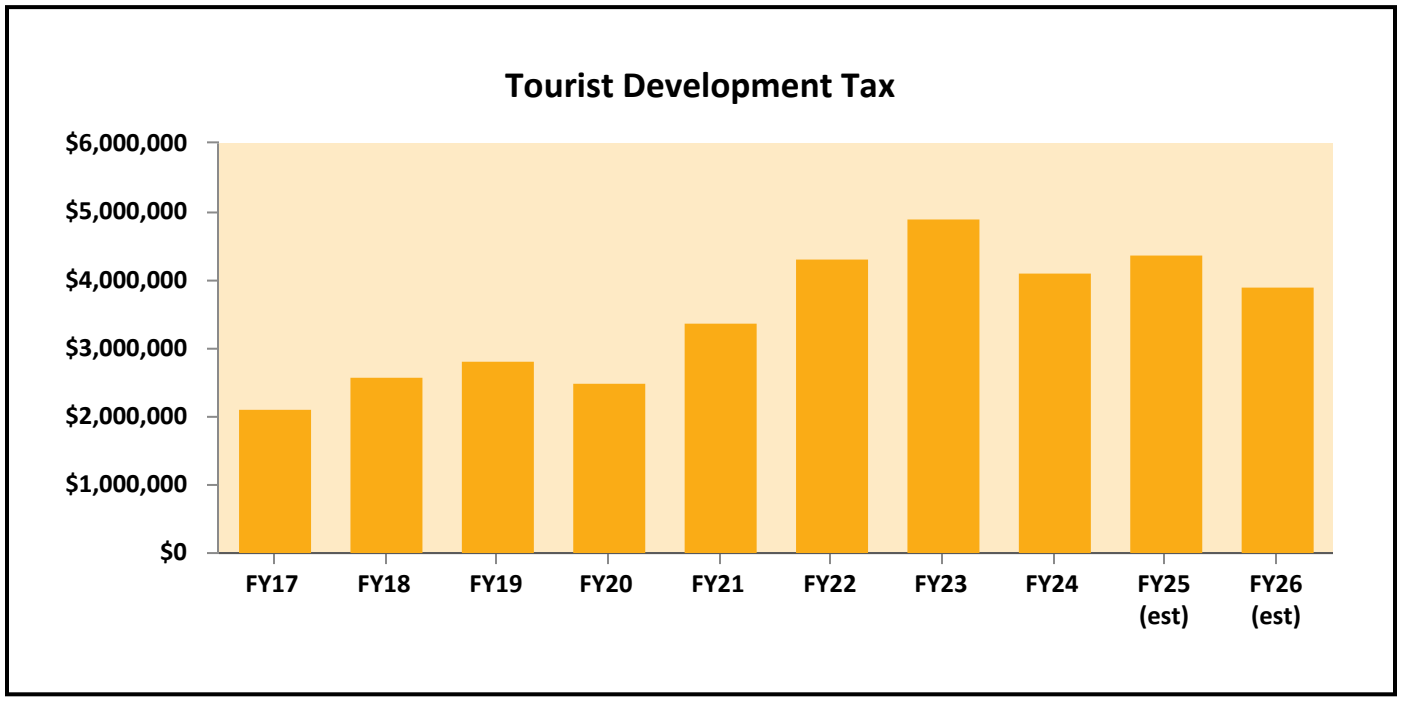
Communications Tax:

§ 202 Fla. Stat. (2014) gives the County the power to levy communication fees on private broadcasting providers. Martin County established this tax in lieu of franchise fees for the privilege of using county's municipal rights-of-way. There are no major limitations on the use of proceeds from this tax. The chart below shows the local communications tax revenues received from FY17 through FY26. Local Communications Services Tax is collected by the State and returned to counties as part of fees paid by individuals for television cable usage.



Tourist Development Tax:

§ 125.0104 Fla. Stat. allows the local governments to levy a "bed tax," also known as "resort tax," on transient rentals less than six months. On July 1, 2015, the Tourist Development Tax in Martin County increased from 4% to 5%. This tax can be used for tourism and sports promotions, and beach and inlet maintenance.



Grants

Martin County participates in a wide range of grant programs offered by the federal, state, and local governments and organizations. If planned wisely, grants can contribute invaluable financial resources to County programs, especially the ones related to environment, quality of life, and improved economic conditions. Department directors and project managers are responsible for identifying grant opportunities and administering grant programs if awarded. This budget includes salary and fringe benefits for recurring grants. Additional grant revenues that are awarded, and the corresponding appropriations, are included in the budget through resolutions approved by the Board during the fiscal year. The type and dollar value of grants vary significantly from year to year due to availability of grant funding and the competitive nature of grant awards.

Fund Balance

Fund balance is a term used in governmental accounting referring to the difference between assets and liabilities. In practical terms, fund balance is the unused portion of financial resources from the prior fiscal year due to accumulation of emergency, capital, and project reserves; encumbrances carried forward from prior fiscal year; as well as revenues collected in excess of budgeted amounts.

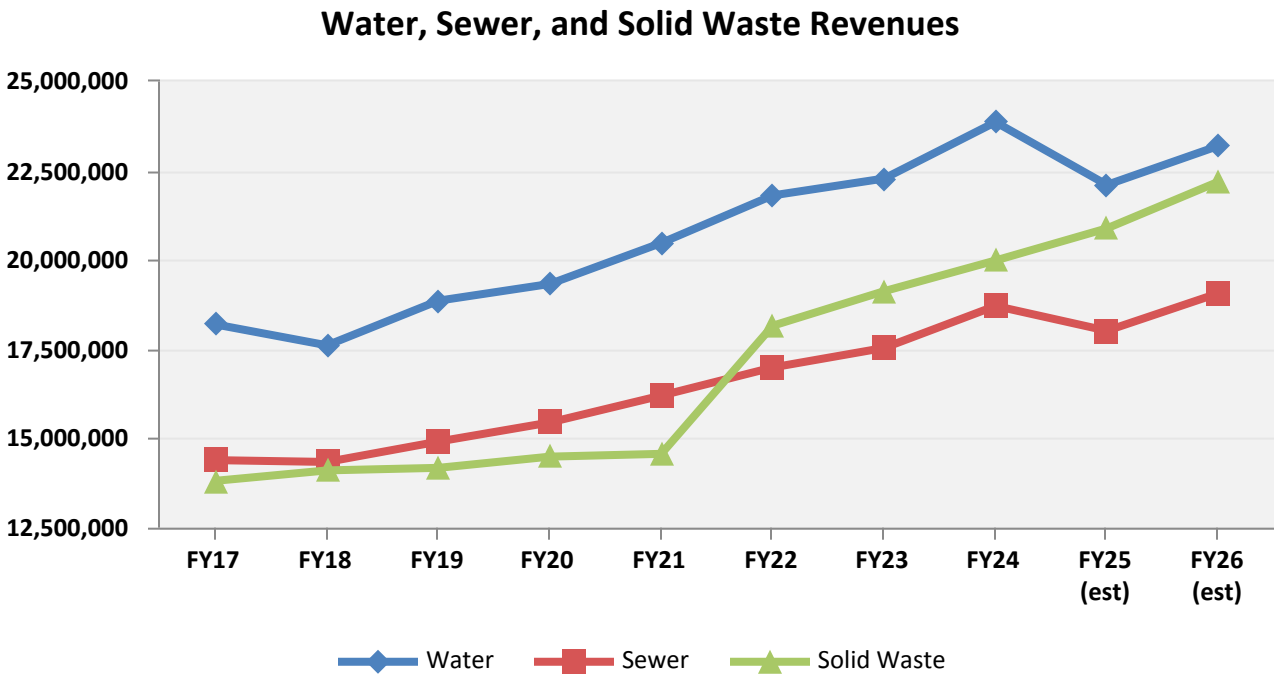
Assessments and Fees

Included in this category are the following: building permits, inspection fees, franchise fees, impact fees, and special assessments. Special assessments are charged for specific benefits derived from County services or projects in specific areas. Impact fees are charged at the time the Certificate of Occupancy is issued for new facilities.

Charges for Services

Charges for services include all revenues for County services delivered to either residents, businesses, or other governmental units. Martin County has the home rule authority to impose user fees and charges to recover the cost of providing a service or facility or regulating an activity. In contrast to taxes, user fees and charges have a direct relationship between the services received and the compensation paid for the service. Charges for Services include revenues from such categories as: ambulance transports, water and sewer charges, solid waste disposal charges, internal service charges, parks and recreational fees, library fees, and court related fees. In preparing the County's annual budget, the departments whose operations are supported by these fees provide the estimates of anticipated revenue. Over the past several years, the County has focused more on this type of revenue in efforts to ensure the benefits received match the cost of the services.

The most significant revenues derived from charges for services are collected in the Utilities Departments for water, sewer, and solid waste services provided to residents.

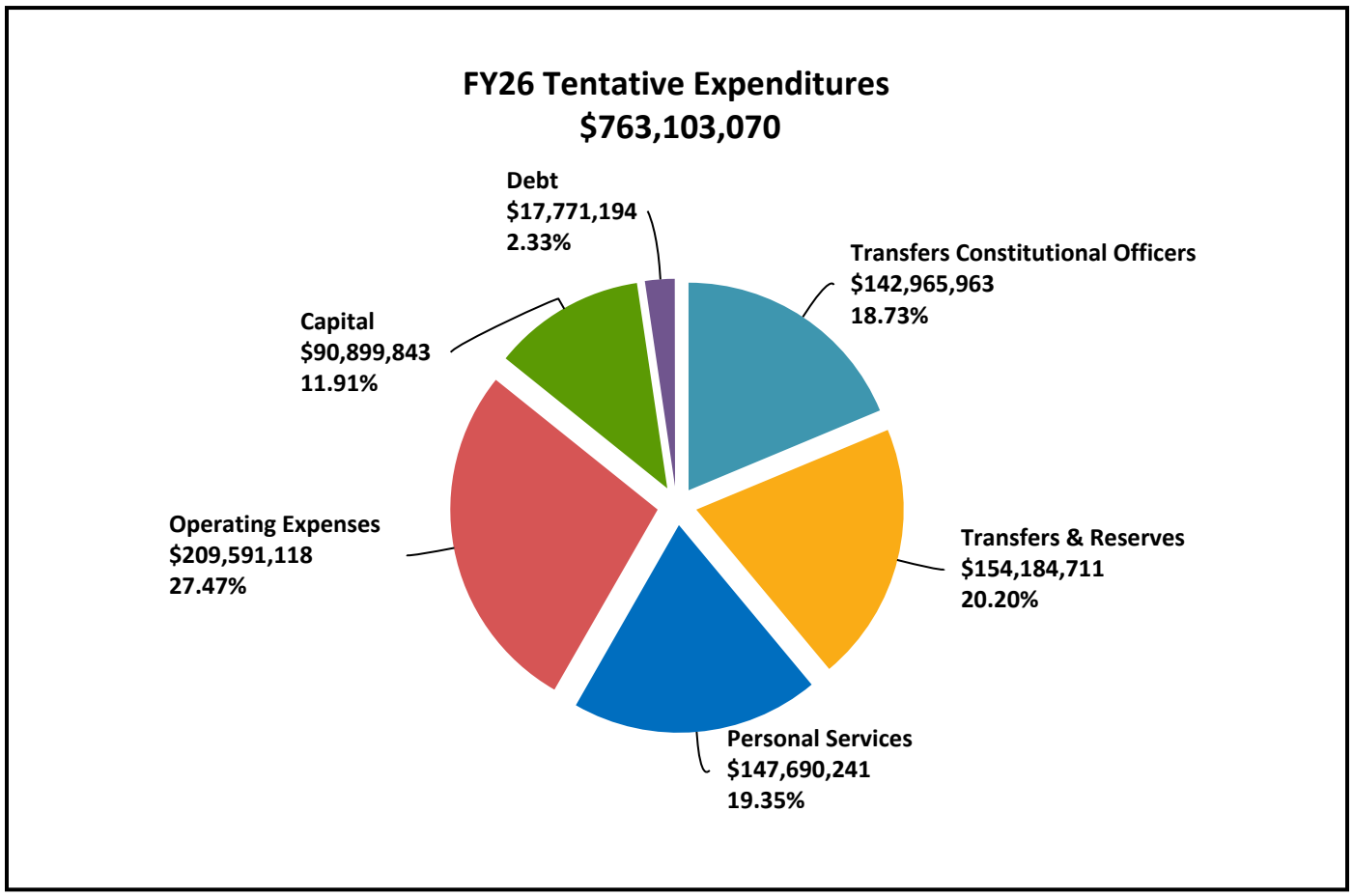


Miscellaneous Revenues

Miscellaneous revenues account for 10.2% of total revenues. Interfund transfers account for the majority of revenues in this category. Other revenues in this category include local communications services tax, permits and fees, fines and forfeitures, interest earnings, transfers from constitutional officers, rents and royalties, sale of surplus equipment, contributions and donations, and indirect cost from departments.

Expenditures

The most universal format used by local governments to summarize their budget information is a roll up of planned expenditures into personal, operating, capital, debt service, transfers to constitutional officers, internal transfers, and reserves:



**Due to rounding, percentages may not precisely reflect the absolute figures.*

Personal Services consist of salaries and fringe benefits. Operating expenditures cover a vast array of day-to-day governmental activities ranging from road repairs and parks maintenance, to office supplies, printing, and utility payments. Capital expenditures are related to acquisition or construction of fixed assets, and intellectual property, such as software. Debt service includes County short and long-term financial obligations. Transfers to constitutional officers are resources that the County is obligated by law to fund for work or services performed by the Clerk of Courts, Property Appraiser, Sheriff, Supervisor of Elections, Tax Collector, and judicial agencies. Internal transfers are designed to move resources within the County's fund structure to either contribute funding to specific projects and programs or to reimburse departments for work performed. Reserves are set up to save funds for a variety of governmental purposes: emergency and disaster relief, capital projects, equipment replacement, debt service, and others.

To provide a greater degree of detail, the same information is often expanded and re-sorted into charts and reports by various parameters available in the County's accounting system. The table following this section shows the same data as the chart above, but presented by departmental budgets cross-referenced with their funding sources.

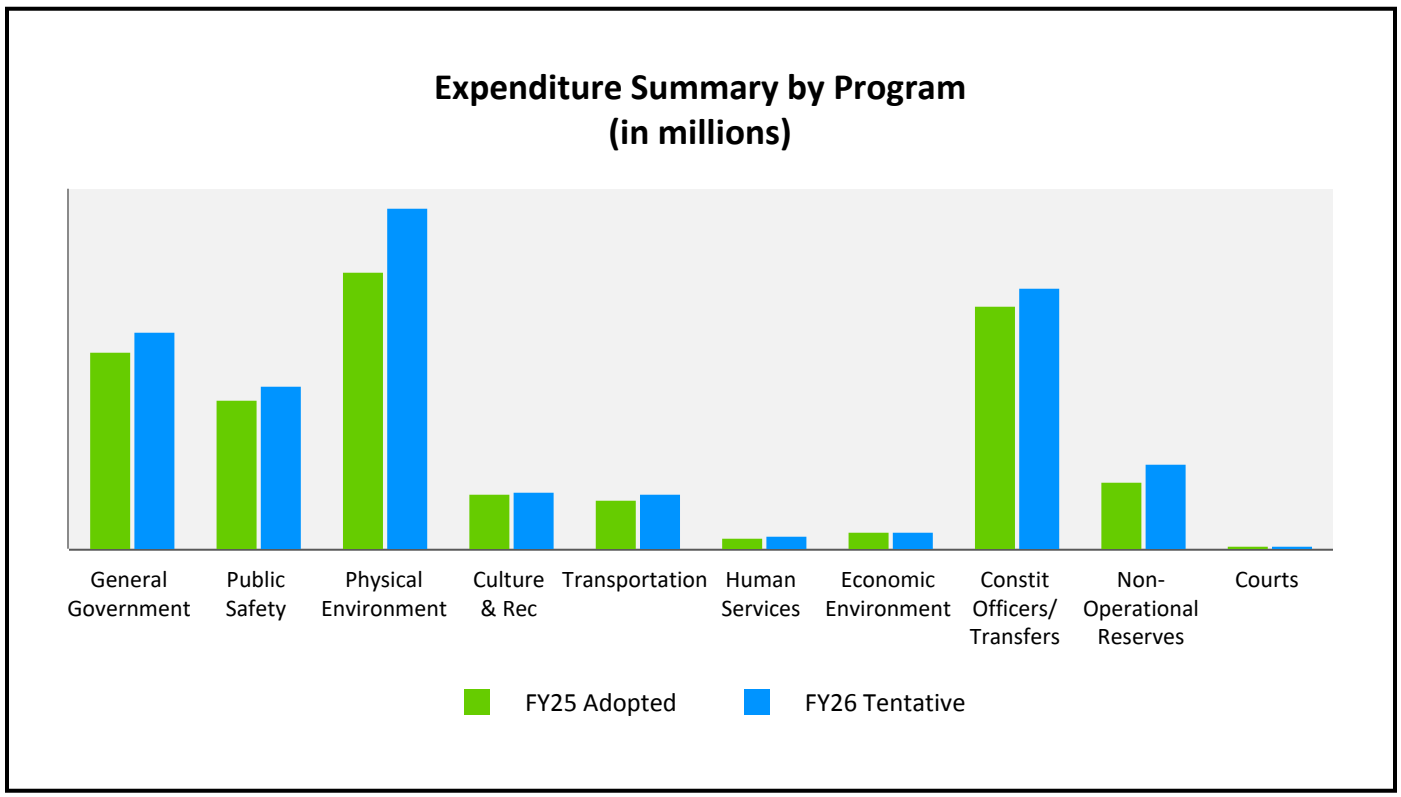
FY26 TENTATIVE DEPARTMENT EXPENDITURES

DEPARTMENT	GENERAL	SPECIAL REVENUE	GRANT REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST & CUSTODIAL	TOTAL
Administration	8,879,839	3,391,220	—	—	168,300	370,048	—	—	**12,809,407**
Airport	—	—	—	—	—	2,308,642	—	—	**2,308,642**
Building	—	7,752,259	—	—	—	—	—	—	**7,752,259**
Capital Improvement Plan	2,000,000	19,832,583	—	—	49,723,897	20,078,250	—	7,018,080	**98,652,810**
Office of Community Development	62,068	14,500	—	—	—	—	—	723,656	**800,224**
Commission MSTU	—	1,352,893	—	—	—	—	—	—	**1,352,893**
County Attorney	1,596,778	99,798	—	—	—	—	—	—	**1,696,576**
Fire Rescue	9,195,641	62,899,903	1,845,676	—	—	—	—	—	**73,941,220**
Public Works	5,258,726	11,080,624	550,357	—	10,661,487	—	—	—	**27,551,194**
General Services	9,140,650	1,721,240	—	—	—	—	1,602,882	—	**12,464,772**
Growth Management	—	3,437,407	—	—	—	—	—	—	**3,437,407**
Info Technology Services	4,824,462	243,035	—	—	10,433	—	—	—	**5,077,930**
Library	5,605,311	40,000	—	—	—	—	—	—	**5,645,311**
Parks and Recreation	10,708,845	5,507,964	—	—	—	3,407,898	—	—	**19,624,707**
Technology Invest Plan	9,491,067	1,904,431	—	—	458,683	1,614,770	82,024	—	**13,550,975**
Utilities & Solid Waste	—	—	—	—	—	69,769,431	—	—	**69,769,431**
Clerk	3,383,477	—	—	—	—	—	—	—	**3,383,477**
Property Appraiser	5,431,515	—	—	—	—	—	—	—	**5,431,515**
Sheriff	114,095,071	5,293,134	—	—	—	—	—	—	**119,388,205**
Sheriff Non-departmental	535,955	9,084,882	—	—	—	—	—	—	**9,620,837**
State Judicial/Agencies	2,159,902	1,182,901	—	—	—	—	—	—	**3,342,803**
Supervisor of Elections	1,761,074	—	—	—	—	—	—	—	**1,761,074**
Tax Collector	9,420,000	2,012,897	—	—	—	—	—	—	**11,432,897**
Non-departmental	23,549,553	10,106,155	—	—	1,205,149	202,858	7,548	207,140	**35,278,403**
Risk Management	100,000	—	—	—	—	—	41,696,282	—	**41,796,282**
Economic Development	—	465,000	—	—	—	—	—	—	**465,000**
Grants & Aid/Service Contracts	1,489,773	4,879,551	—	—	—	—	—	65,000	**6,434,324**
Debt Service	—	1,500,690	—	8,318,552	1,089,677	6,983,275	—	—	**17,892,194**
Budgeted Transfers	13,306,089	6,620,913	—	—	258,052	15,333,703	—	1,937,096	**37,455,853**
Reserves	31,591,193	15,318,439	—	6,115	3,484,742	59,510,959	3,040,000	33,000	**112,984,448**
FUND TOTALS:	**273,586,989**	**175,742,419**	**2,396,033**	**8,324,667**	**67,060,420**	**179,579,834**	**46,428,736**	**9,983,972**	**763,103,070**

Financial information in this section of the budget document is intended to summarize hundreds of individual accounts that Martin County utilizes to track its financial transactions. These accounts appear in detail in the budget presentations by department. To facilitate the reading process of this document, it is important to note that Martin County codifies all of its revenues and expenditures according to the Generally Accepted Accounting Principles, and follows a chart of accounts established by the State of Florida's Uniform Accounting System Manual. As a result, each financial transaction is coded with several accounting designators: fund, organization, account, program, and sometimes an activity number. This terminology is used throughout the budget document, and definitions are included below to facilitate the interpretation of the data:

The most commonly used compartmentalization of governmental financial data is based on methodology used in the preparation of annual financial reports where the expenditures are grouped by programs: general government, public safety, physical environment, transportation, economic environment, human resources, culture and recreation, capital outlay, debt service, and transfers out.

Information re-sorted by program allows the users of financial reports to compare the County's major categories of spending to prior years as well as to other county governments of similar size and operations. Presented next are the total Martin County adopted expenditures planned for the next year, by program:



General Government Services – Non-court related services provided by the legislative and administrative branches of the County for the benefit of the public and the governmental body as a whole. This does not include administrative services provided by a specific department in support of services included in another major classification as listed above. These include: Legislative, Executive, Financial and Administrative, Legal Counsel, Comprehensive Planning, Debt Service and Other General Government.

Public Safety – Services for the security of persons and property. This major category includes: Fire Rescue (fire control and ambulance and rescue services), Emergency & Protective Inspections, Disaster Relief Services, and Law Enforcement (Sheriff, Police, and other Law Agencies). **Note:** The Sheriff's budget is included in the Constitutional Officers/Transfer and Court Related section on the above chart.

Physical Environment – Costs of services provided for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. Included in this category are the following: Electric, Gas, and Water Utility Services, Garbage/Solid Waste Control Services, Sewer/Wastewater Services, Water-Sewer Combination Services, Conservation and Resource Management, Flood Control/Stormwater Management, and Other Physical Environment.

Transportation – Cost of services for the safe and adequate flow of vehicles, travelers, and pedestrians. It does not include expenditures incidental to transportation, but directly related to public safety, such as traffic control, law enforcement, and highway safety projects. This major category includes: Road and Street Facilities, Airports, Water Transportation Systems, Mass Transit Systems, Parking Facilities, and Other Transportation Systems/Services.

Economic Environment – Cost of providing services which develop and improve the economic condition of the community and its citizens. This excludes welfare, which is classified under the function "Human Services." This category includes Employment Opportunity and Development, Industry Development, Veterans' Services, and Housing and Urban Development.

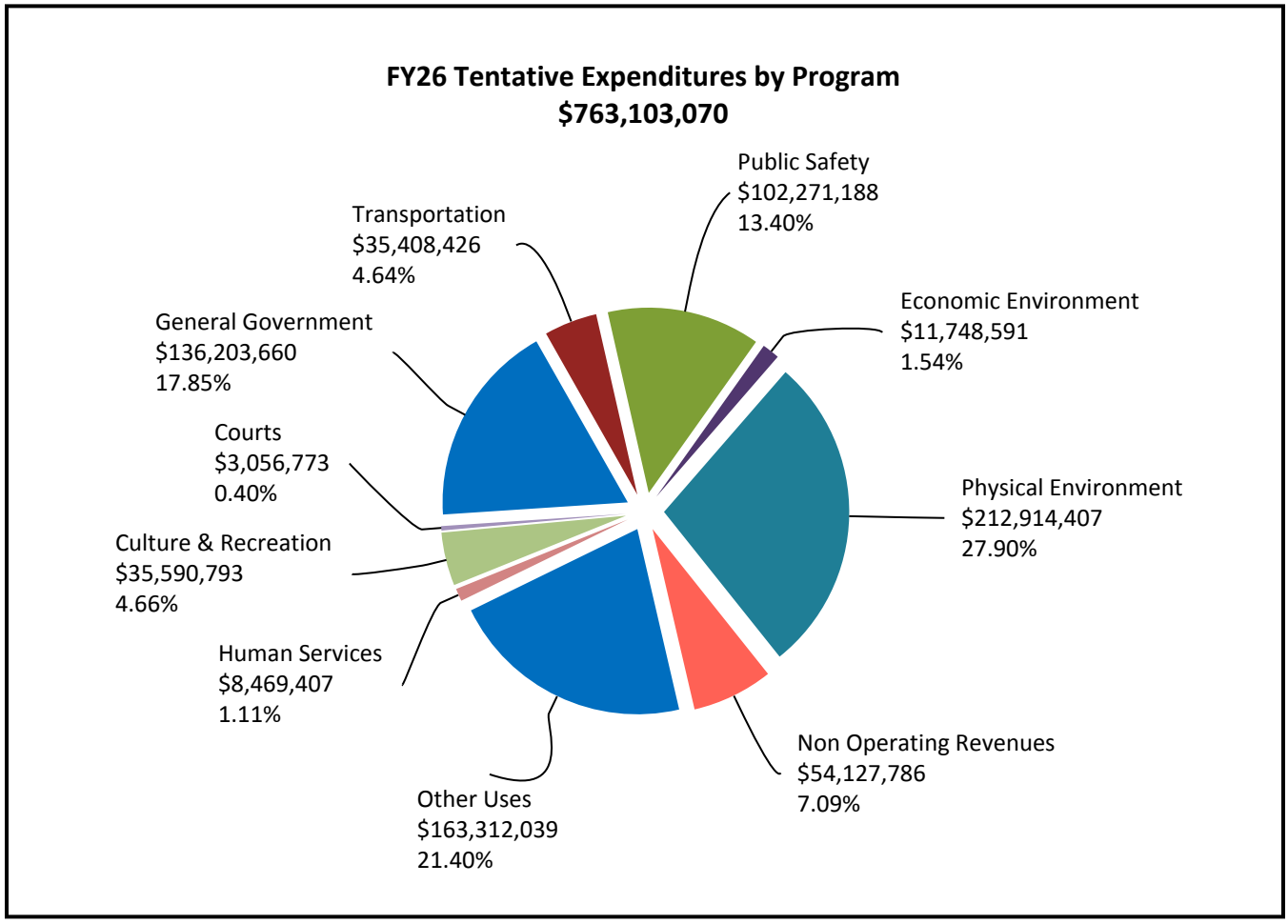
Human Services – Cost of providing services for the care, treatment and control of human illness, injury or handicap; and for the welfare of the community as a whole and its individuals. This includes Hospital Services, Health Services, Mental Health Services, Public Assistance Services, Developmental Disabilities Services, and Other Human Services.

Culture and Recreation – Cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors. Libraries, Parks and Recreation, Cultural Services, Special Events, Special Recreation Facilities, and Charter Schools are all included in this category.

Other Uses – This category includes Inter-Fund Group Transfers Out, Installment Purchase Acquisitions, Capital Lease Acquisitions, Lease and Subscription-Based Information Technology Arrangement (SBITA) financings, Payment to Refund Bond Escrow Agent, Intragovernmental Transfers out from Constitutional Fee Officers, Clerk of Court Excess Remittance, and Non-Cash Transfers Out from General Fixed Asset Account Group.

Other Non-operating – Use of funds that do not represent expenditures for operating or capital purposes. This category includes Reserves.

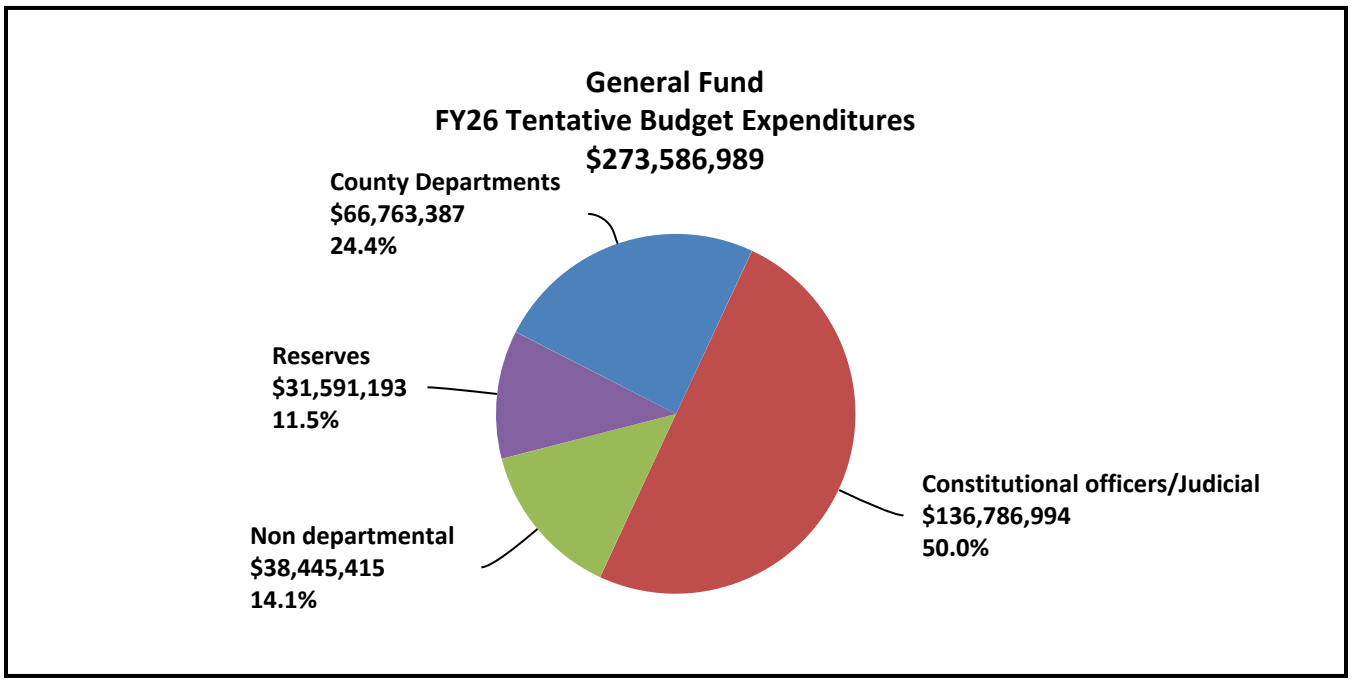
Court-related Expenditures – Includes General Court Administration for criminal and civil court costs.



**Due to rounding, percentages may not precisely reflect the absolute figures.*

General Fund

The General Fund is the largest and most comprehensive countywide fund. Funding for operating costs related to parks, libraries, courthouse, Sheriff, facilities, information technology, and other County services come primarily from this fund. The General Fund has a wide range of sources of revenue, however, the primary funding comes from ad valorem taxes.



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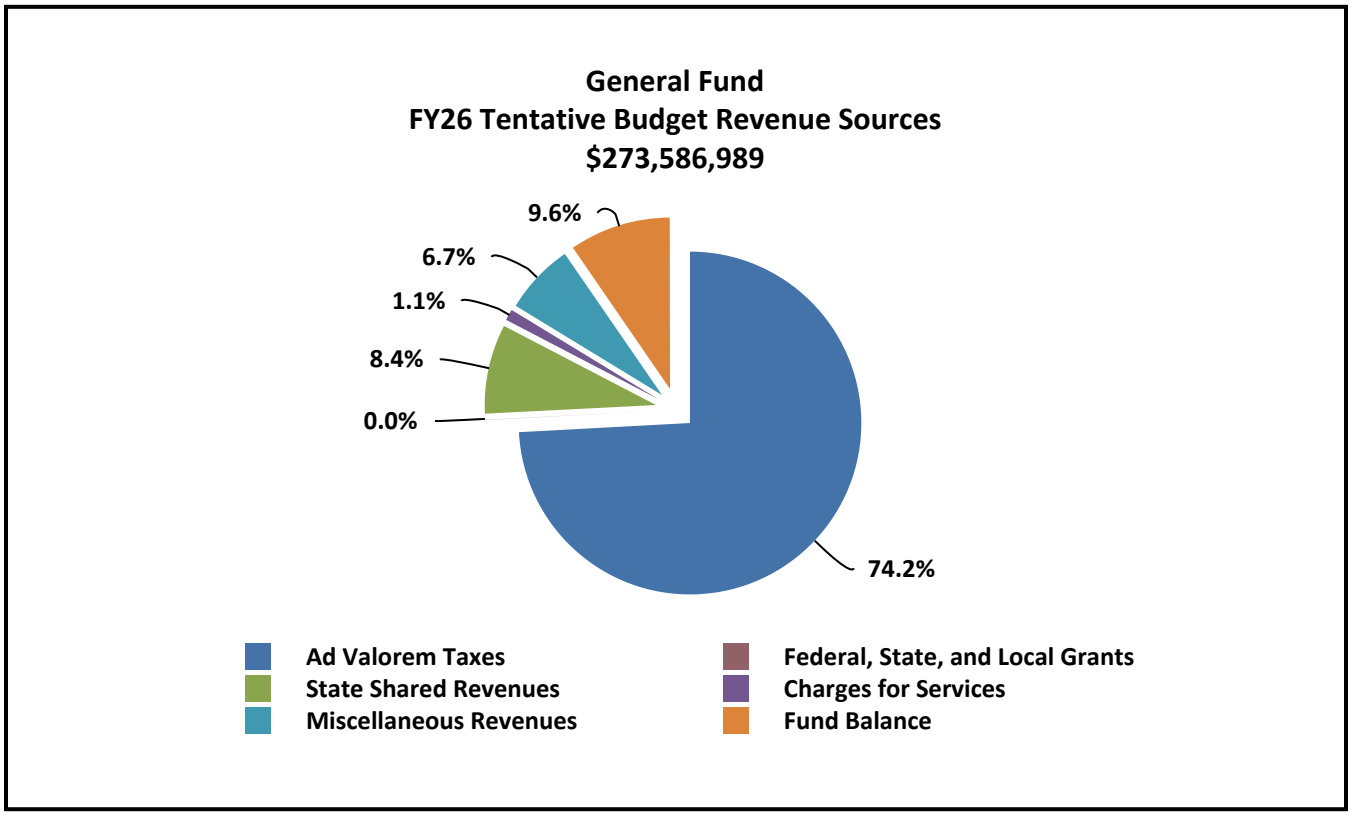
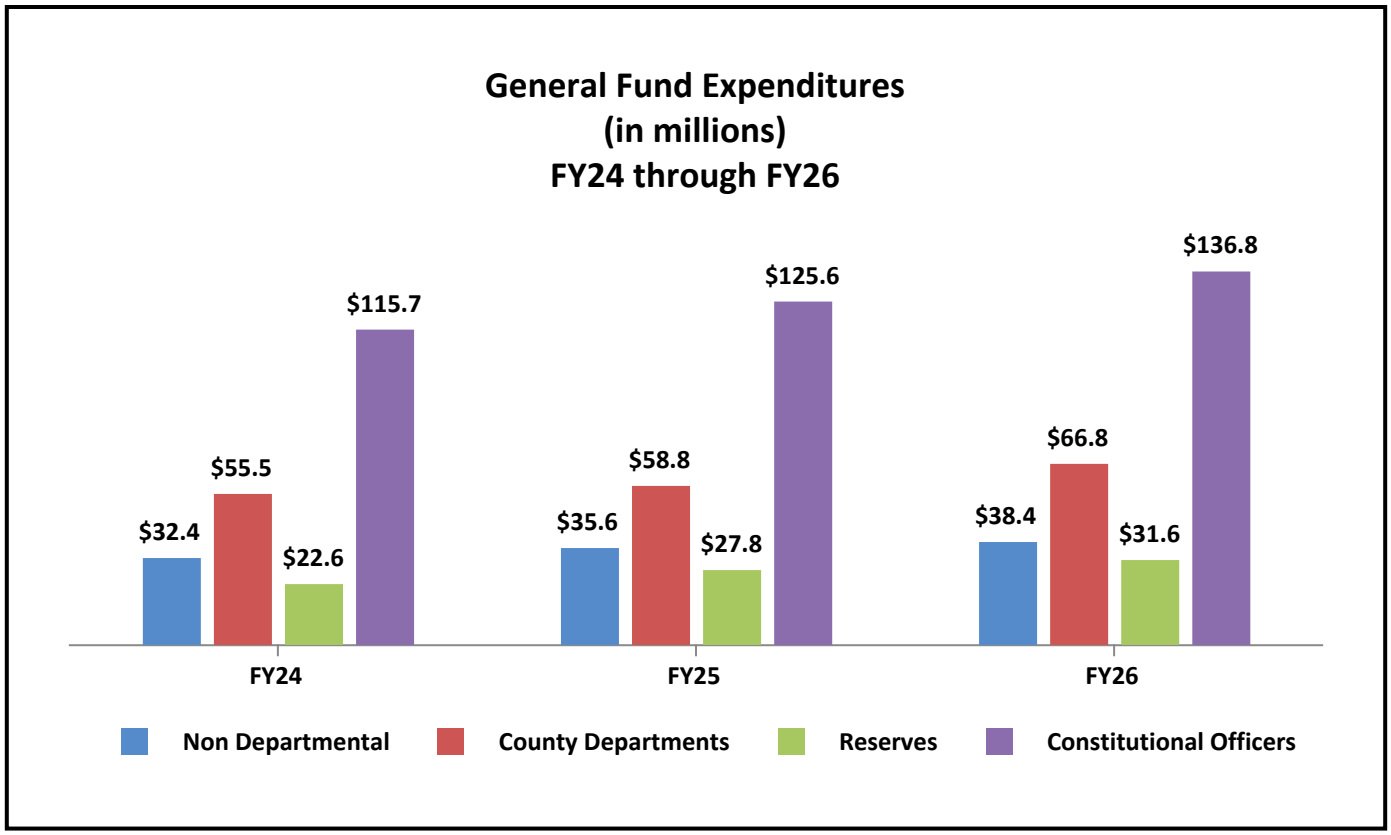
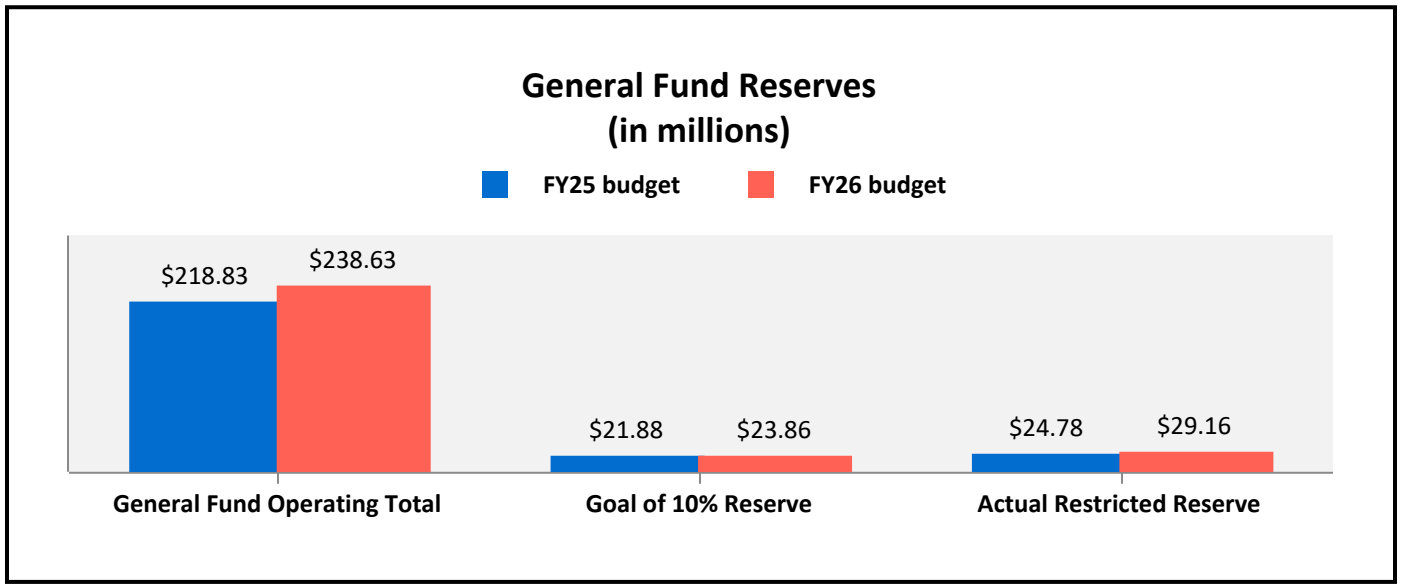




Percentage Change from FY24 to FY26	
Non Departmental	18.5%
County Departments	20.4%
Reserves	39.8%
Constitutional Officers	18.2%



This graph shows that the General Fund Restricted Reserves meets the goal of at least 10% of the General Fund operating total, which is the desired level established by the County's Fiscal Policy. The FY26 Tentative Budget exceeds the County's 10% goal requirement.

Long Range General Fund Forecast

The following chart outlines the County's Three-Year Forecast of the General Fund revenues and expenditures for FY2025 through 2027. Projections are based on conservative assumptions and do not reflect actions the County Board of County Commissioners may take. The general fund represents more than one-third of the total budget which funds operating and capital costs for parks, libraries, courthouse, Constitutional Officers, facilities, information technology, and other general County services.

GENERAL FUND	ADOPTED BUDGET FY23	ADOPTED BUDGET FY24	ADOPTED BUDGET FY25	TENTATIVE BUDGET FY26	PROJECTED BUDGET FY27	PROJECTED BUDGET FY28
REVENUES						
Ad Valorem Taxes	146,034,479	163,022,347	181,055,816	202,761,476	219,996,201	237,595,897
Ad Valorem - Delinquent	80,000	130,000	130,000	130,000	130,000	130,000
Other Taxes	300,000	300,000	300,000	300,000	300,000	300,000
Franchise Fees	1,000,000	1,400,000	1,400,000	1,550,000	1,550,000	1,550,000
Fed, State, & Local Grants	190,000	190,000	190,000	200,000	200,000	200,000
State Shared Revenues	18,481,878	21,981,868	21,831,868	23,001,868	23,001,868	23,001,868
Charges for Services	2,104,500	2,780,500	2,841,257	2,942,431	3,047,208	3,155,715
Fines and Forfeits	78,600	163,600	163,600	163,600	163,600	163,600
Interest Earnings	50,000	500,000	700,000	700,000	700,000	700,000
Miscellaneous Revenues	4,866,673	5,105,265	6,605,265	5,363,212	5,363,212	5,363,212
Other Sources	2,149,597	2,149,597	2,149,597	3,016,803	3,016,803	3,016,803
Transfers	4,710,889	4,711,223	5,598,216	5,971,525	5,971,525	5,971,525
Other Non-Operating	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Sub - Total	**179,546,616**	**201,934,400**	**222,465,619**	**245,600,915**	**262,940,417**	**280,648,620**
Fund Balance	18,568,705	22,338,625	23,186,400	26,225,000	27,225,000	28,225,000
Interfund Transfer	1,308,554	1,937,710	2,288,011	1,761,074	1,761,074	1,761,074
TOTAL REVENUES	**199,423,875**	**226,210,735**	**247,940,030**	**273,586,989**	**291,926,491**	**310,634,694**
EXPENDITURES						
Personal Services	31,756,263	34,593,336	36,745,215	40,797,467	43,857,277	47,146,573
Operating Expenses	38,162,138	43,321,195	46,229,779	50,434,121	53,460,168	56,667,778
Capital Expenses	1,726,441	2,383,755	1,298,027	1,316,861	1,316,861	1,316,861
Debt Service	—	—	—	—	—	—
Transfers - Constitutional	95,848,631	113,087,113	123,674,277	134,537,092	144,537,092	155,537,092
Transfers & Reserves	31,930,402	32,825,336	39,992,732	46,501,448	47,801,448	49,101,448
TOTAL EXPENDITURES	**184,633,978**	**226,210,735**	**247,940,030**	**273,586,989**	**290,972,846**	**309,769,752**
Surplus/(Deficit)					$ 953,645	$ 864,942

Martin County conducts an annual assessment of its financial standing. This evaluation takes into account both the available fund balance and long-term financial forecasts when preparing the budget for the upcoming fiscal year. While local governments often prioritize immediate decisions like setting tax rates for the following year, the County emphasizes the importance of longer-term planning. This includes developing a comprehensive financial strategy and considering the operational effects of the Capital Improvement Plan, which extends the planning horizon to a five-year period. Reasonable assumptions reflected in this long-range forecast rely on cautious revenue and potential maximum expense estimates and are subject to change based on economic conditions and community priorities.

DEPARTMENT/DIVISION PERSONNEL SUMMARY

BOARD OF COUNTY COMMISSIONERS DEPARTMENTS	FY22	FY23	FY24	FY25	FY26
ADMINISTRATION					
ADMINISTRATION	8.00	8.00	11.00	12.00	12.00
OFFICE OF MANAGEMENT & BUDGET	11.00	11.00	11.00	11.00	11.00
COMMISSION	10.00	10.00	10.00	10.00	10.00
HUMAN RESOURCES & RISK MANAGEMENT	12.00	12.00	12.00	12.00	12.00
PURCHASING	5.00	5.00	6.00	6.00	6.00
COMMUNICATIONS/ MULTI-MEDIA SERVICES	8.00	8.00	8.00	8.00	8.00
COMMUNITY SERVICES	0.90	0.90	0.90	0.90	0.90
VETERANS	3.05	3.05	3.05	4.05	4.05
SOCIAL SERVICES	1.65	1.65	1.65	0.85	0.85
SUBSTANCE ABUSE TREATMENT ASSISTANCE	4.25	4.25	5.25	5.25	5.25
OFFICE OF TOURISM & MARKETING	3.00	3.50	4.50	4.50	4.50
MEDICAL SERVICES	1.15	1.15	1.15	1.15	1.15
HOUSING	1.00	1.00	1.00	1.80	1.80
LEGISLATIVE DIVISION	1.00	1.00	1.00	1.00	1.00
TOTAL ADMINISTRATION	70.00	70.50	76.50	78.50	78.50
BUILDING					
ADMINISTRATION	4.00	4.00	4.00	4.00	4.00
PERMITTING/INSPECTIONS	31.00	31.00	31.00	27.00	28.00
LICENSING	1.00	1.00	1.00	6.00	6.00
CODE ENFORCEMENT	11.00	11.00	11.00	10.00	10.00
TOTAL BUILDING SERVICES	47.00	47.00	47.00	47.00	48.00
OFFICE OF COMMUNITY DEVELOPMENT					
COMMUNITY DEVELOPMENT ADMINISTRATION	5.00	5.00	6.00	6.00	6.00
TOTAL COMMUNITY DEVELOPMENT	5.00	5.00	6.00	6.00	6.00
COUNTY ATTORNEY					
COUNTY ATTORNEY OPERATIONS	8.00	8.00	8.00	7.00	7.00
TOTAL COUNTY ATTORNEY	8.00	8.00	8.00	7.00	7.00
PUBLIC WORKS					
ADMINISTRATION	6.00	6.00	6.00	8.00	8.00
TRAFFIC ENGINEERING	20.00	20.00	20.00	19.00	20.00
TRANSPORTATION PLANNING (MPO)	5.00	5.00	5.00	5.00	5.00
TRANSIT	6.00	6.00	6.00	6.00	6.00
SURVEYING AND MAPPING	8.50	8.50	8.50	9.00	9.00
CAPITAL PROJECTS	15.00	15.00	16.00	16.00	16.00
ENVIRONMENTAL RESOURCE DIVISION	6.50	7.00	7.00	10.50	10.50
ENGINEERING SERVICES	12.00	12.00	13.00	14.00	14.00
STORMWATER MAINTENANCE	17.00	17.00	17.00	17.00	17.00
FIELD OPERATIONS	49.00	49.00	48.00	47.00	47.00
MOSQUITO CONTROL	13.00	13.00	13.00	13.00	13.00
COASTAL MANAGEMENT (w/ENVIRONMENTAL RESOURCE DIVISION beginning FY25)	3.50	3.50	3.50	0.00	0.00
REAL PROPERTY	4.50	4.50	5.50	5.00	5.00
VETERANS TRANSIT SERVICES	1.00	1.00	1.00	1.00	1.00
TOTAL PUBLIC WORKS	167.00	167.50	169.50	170.50	171.50

DEPARTMENT/DIVISION PERSONNEL SUMMARY (cont.)

BOARD OF COUNTY COMMISSIONERS DEPARTMENTS	FY22	FY23	FY24	FY25	FY26
FIRE RESCUE					
EMERGENCY MANAGEMENT	3.50	3.50	3.50	3.50	3.50
NUCLEAR PLANNING	2.50	2.50	2.50	2.50	2.50
FIRE RESCUE COMMUNICATIONS	20.00	20.00	20.00	20.00	20.00
OCEAN LIFEGUARDING/BEACH PATROL	25.00	25.00	25.00	25.00	25.00
FIRE PREVENTION	5.00	5.00	7.00	6.00	6.00
FIRE RESCUE ADMINISTRATION	7.00	8.00	8.00	9.00	9.00
OPERATIONS	305.00	305.00	322.50	342.50	342.50
FLEET SERVICES & LOGISTICS	8.00	8.00	8.00	8.00	9.00
AEROMEDICAL OPERATIONS	8.00	8.00	8.50	7.50	7.50
FIRE RESCUE TRAINING AND OPERATIONS MANAGEMENT	9.00	9.00	12.00	11.00	11.00
TOTAL FIRE RESCUE	393.00	394.00	417.00	435.00	436.00
GENERAL SERVICES					
ADMINISTRATION	9.00	9.00	6.00	6.00	6.00
COUNTYWIDE BUILDING REPAIRS & MAINTENANCE	26.92	26.92	27.92	27.92	30.92
SHERIFF BUILDINGS REPAIRS & MAINTENANCE	7.50	7.50	6.50	6.50	6.50
VEHICLE & EQUIPMENT REPAIRS	7.60	7.60	7.60	7.60	7.60
LIGHT VEHICLE REPLACEMENT	0.40	0.40	0.40	0.40	0.40
CRT. HSE/ CRT. HLD/ COB BLDG MAINT	2.58	2.58	2.58	2.58	2.58
TOTAL GENERAL SERVICES	54.00	54.00	51.00	51.00	54.00
GROWTH MANAGEMENT					
ADMINISTRATION	4.00	4.00	4.00	4.00	4.00
COMPREHENSIVE PLAN MANAGEMENT	6.50	6.50	6.50	6.50	6.50
DEVELOPMENT REVIEW	13.00	13.00	13.00	13.00	13.00
ENVIRONMENTAL COMPLIANCE	4.50	4.50	4.50	4.50	4.50
TOTAL GROWTH MANAGEMENT	28.00	28.00	28.00	28.00	28.00
INFORMATION TECHNOLOGY SERVICES					
ADMINISTRATION	2.00	2.00	2.00	3.00	3.00
APPLICATION MANAGEMENT SERVICES	13.00	13.00	12.00	13.00	13.00
TECHNICAL MANAGEMENT SERVICES	9.00	9.00	9.00	9.00	9.00
COMMUNICATION SERVICES	8.00	8.00	8.00	8.00	8.00
PROJECT MANAGEMENT SERVICES	10.00	10.00	10.00	7.00	7.00
TOTAL INFORMATION SERVICES	42.00	42.00	41.00	40.00	40.00
LIBRARY					
ADMINISTRATION	3.00	3.00	3.00	3.00	3.00
PUBLIC SERVICES	49.00	49.00	49.00	49.00	52.00
TOTAL LIBRARY	52.00	52.00	52.00	52.00	55.00

DEPARTMENT/DIVISION PERSONNEL SUMMARY (cont.)

BOARD OF COUNTY COMMISSIONERS DEPARTMENTS	FY22	FY23	FY24	FY25	FY26
PARKS & RECREATION					
PARKS ADMINISTRATION	3.35	3.35	3.35	3.43	3.43
PARKS OPERATIONS	53.50	53.50	53.50	53.41	53.41
INDIAN RIVERSIDE PARK ADMINISTRATION	2.55	2.55	2.85	3.53	3.53
RECREATION PROGRAMS	10.85	10.85	10.25	9.72	9.72
RECREATION GRANTS	5.05	5.05	5.05	3.75	3.75
PHIPPS PARK	1.50	1.50	1.50	1.78	1.78
SAILFISH SPLASH WATERPARK/POOL	4.20	4.20	4.20	4.24	4.24
GOLF COURSE OPERATIONS	3.00	3.00	3.30	5.14	5.14
TOTAL PARKS & RECREATION	84.00	84.00	84.00	85.00	85.00
TOTAL PERSONNEL FOR OPERATING FUNDS	**950.00**	**952.00**	**980.00**	**1000.00**	**1009.00**
ENTERPRISE FUNDS					
AIRPORT					
ADMINISTRATION	3.50	3.50	3.50	3.00	3.00
OPERATIONS	4.50	4.50	4.50	5.00	6.00
CUSTOMS	0.00	0.00	0.00	0.00	0.00
TOTAL AIRPORT	8.00	8.00	8.00	8.00	9.00
UTILITIES AND SOLID WASTE					
ADMINISTRATION	10.80	11.80	11.80	9.50	9.50
TRANSFER STATION OPERATIONS	7.69	7.69	8.79	9.70	9.70
PUMP OUT BOAT	2.00	2.00	2.00	2.00	2.00
CONSTRUCTION AND DEBRIS	8.08	8.08	8.18	7.85	7.85
TECHNICAL SERVICES	10.70	10.70	12.70	14.00	14.00
CUSTOMER SERVICE	13.00	13.00	15.00	15.00	15.00
MAINTENANCE - WATER	26.25	26.25	27.10	24.70	25.70
MAINTENANCE - SEWER	23.45	24.45	27.30	30.70	30.70
TREATMENT WATER	15.00	16.50	16.50	17.50	17.50
TREATMENT SEWER	13.00	14.50	13.50	12.50	12.50
LONG-TERM CARE	2.03	2.03	2.13	1.05	1.05
HAZARDOUS WASTE	3.00	3.00	3.00	3.50	3.50
TOTAL UTILITIES AND SOLID WASTE	135.00	140.00	148.00	148.00	149.00
TOTAL PERSONNEL FOR ENTERPRISE FUNDS	**143.00**	**148.00**	**156.00**	**156.00**	**158.00**
SUMMARY					
BOARD OF COUNTY COMMISSIONERS					
OPERATING FUNDS	950.00	952.00	980.00	1000.00	1009.00
ENTERPRISE FUNDS	143.00	148.00	156.00	156.00	158.00
TOTAL BOCC PERSONNEL	**1093.00**	**1100.00**	**1136.00**	**1156.00**	**1167.00**
CONSTITUTIONAL OFFICERS					
CLERK OF THE COURT	18.00	19.00	21.00	24.00	25.50
PROPERTY APPRAISER	41.00	41.00	40.00	41.00	41.00
SHERIFF	602.00	608.00	621.00	630.00	640.00
SUPERVISOR OF ELECTIONS	9.00	9.00	11.00	11.00	11.00
TAX COLLECTOR	75.00	75.00	75.00	75.00	75.00
TOTAL FTEs FOR CONSTITUTIONAL OFFICERS	**745.00**	**752.00**	**768.00**	**781.00**	**792.50**
TOTAL FTEs FOR BOCC & CONSTITUTIONAL OFFICERS	**1811.50**	**1852.00**	**1904.00**	**1937.00**	**1959.50**

Debt Management in Martin County

Martin County finances certain capital projects and equipment with funds borrowed in the form of bonds, revenue notes, and lease purchase agreements. Martin County does not borrow money for day-to-day operations. Debt-related limitations and procedures are detailed in Martin County's Fiscal Policy included in this document. The Constitution of the State of Florida, Florida Statute 200.181, and Martin County set no legal debt limit.

This section provides information regarding Martin County's outstanding bonded debt and principal debt service as of September 30, 2024. A more detailed analysis is available in the Martin County, Florida Annual Comprehensive Financial Report (ACFR), fiscal year ending September 2024.

The following table shows a breakdown of the County debt including outstanding balances:

ISSUE	PURPOSE	AMOUNT ISSUED	ISSUE DATE	MATURITY DATE	AMOUNT OUTSTANDING
Revenue Bonds / Notes / Leases					
Series 2014 Refunding Note	Gas Tax Refunding Revenue Note - Veteran's Memorial Bridge & Green River Parkway (Issued 2006)	$23,135,000	12/19/14	04/01/26	$2,549,000
Series 2017A Revenue Note	Capital Improvement Revenue Note / Willoughby Parcel (Tax Exempt)	$3,071,000	07/15/17	09/30/32	$1,585,000
Series 2017B Revenue Note	Capital Improvement Revenue Note / Willoughby Parcel (Taxable)	$1,896,000	07/15/17	09/30/32	$1,025,000
Series 2017C Revenue Note	Capital Improvement Revenue Note / Mapp Rd & Bridge Rd Town Centers (CRA) (Tax Exempt)	$3,846,000	01/20/18	09/30/28	$1,269,000
Series 2017E Revenue Note	Capital Improvement Revenue Note / Fire Rescue Equipment	$2,246,000	01/20/18	09/30/26	$305,986
Series 2022 Refunding Revenue Note (Taxable)	Refunding of the Series 2017D Revenue Note/ Lake Point (Taxable)	$11,936,000	05/20/22	05/01/33	$9,056,000
Series 2018 Revenue Note	Special Assessment Revenue Note / North River Shores Special Assessment	$5,050,000	09/27/18	09/30/39	$3,265,024
Series 2019 Revenue Note	Half-Cent Sales Tax Revenue Bonds - Fire Stations, Fire Training Facility, Field Ops Facility, Golf Course renovations, Generators in various locations, Jail Pod renovations, Sheriff Purchasing Warehouse, K-9 Facility	$38,840,000	05/23/19	07/30/39	$30,910,000
Capital Lease Purchase	Trane Jail Contract	$12,817,801	11/17/17	04/01/32	$6,936,407
Capital Lease Purchase	Fire Equipment	$4,000,000	10/26/18	11/01/25	$620,000
Capital Lease Purchase	Fire Equipment	$3,000,000	06/05/20	11/01/26	$711,000
Capital Lease Purchase	Fire Equipment	$2,216,641	03/15/24	05/01/30	$1,728,505
Capital Lease Purchase - Sheriff	2020 H125 Airbus Helicopter & Mission Equipment	$5,012,851	11/18/20	09/30/28	$1,985,578
Capital Lease Purchase - Sheriff	2023 Forensic Science Equipment	$183,821	08/31/23	05/14/26	$63,861
Capital Lease Purchase - Sheriff	2023 Dell Equipment	$358,961	06/01/23	06/01/26	$93,113
Capital Lease Purchase - Sheriff	2023 Dell Equipment	$348,953	07/31/24	07/31/27	$173,473
	Total Revenue Bonds / Notes / Leases	**$117,959,028**			**$62,276,947**
Utility Enterprise Revenue Bonds / Notes					
Series 2016A Revenue Bond	Refinance Series 2009A Revenue Bond (refunding from 1993, 1994, 1996 & 1998 and acquisition of two systems), Refinancing Series 2010 (ref. from 2001) and 2012 Revenue Notes - (ref.from 2003)	$47,760,000	11/16/17	10/01/39	$30,730,000
State Revolving Loan	Golden Gate	$9,191,946	04/15/23	10/15/42	$8,083,252
	Total Utility Revenue Bonds / Notes	**$56,951,946**			**$38,813,252**
	TOTAL ALL ISSUES	**$174,910,974**			**$101,090,199**

The annual debt service requirements to maturity for long-term debt (Governmental Funds) are as follows:

Governmental Activities

Bonds and Notes and Financed Purchase Agreements (Capital Leases)

Year Ended September 30	Bonds and Notes Principal	Bonds and Notes Interest	Capital Leases Principal	Capital Leases Interest
2025	6,207,294	2,093,628	3,608,876	427,400
2026	6,408,367	1,897,200	3,220,012	324,999
2027	3,688,468	1,725,635	2,267,397	239,077
2028	3,833,327	1,579,820	1,989,438	175,956
2029	3,542,110	1,427,893	1,348,669	123,087
2030-2034	17,866,830	4,836,175	3,486,421	160,685
2035-2039	14,625,908	1,620,439	—	—
	$56,172,304	**$15,180,790**	**$15,920,813**	**$1,451,204**

The annual debt service requirements to maturity for long-term bonds payable outstanding (Water & Sewer Utilities Bonds) are as follows:

Business Type Activities

Water & Sewer Utilities Bonds and Loans

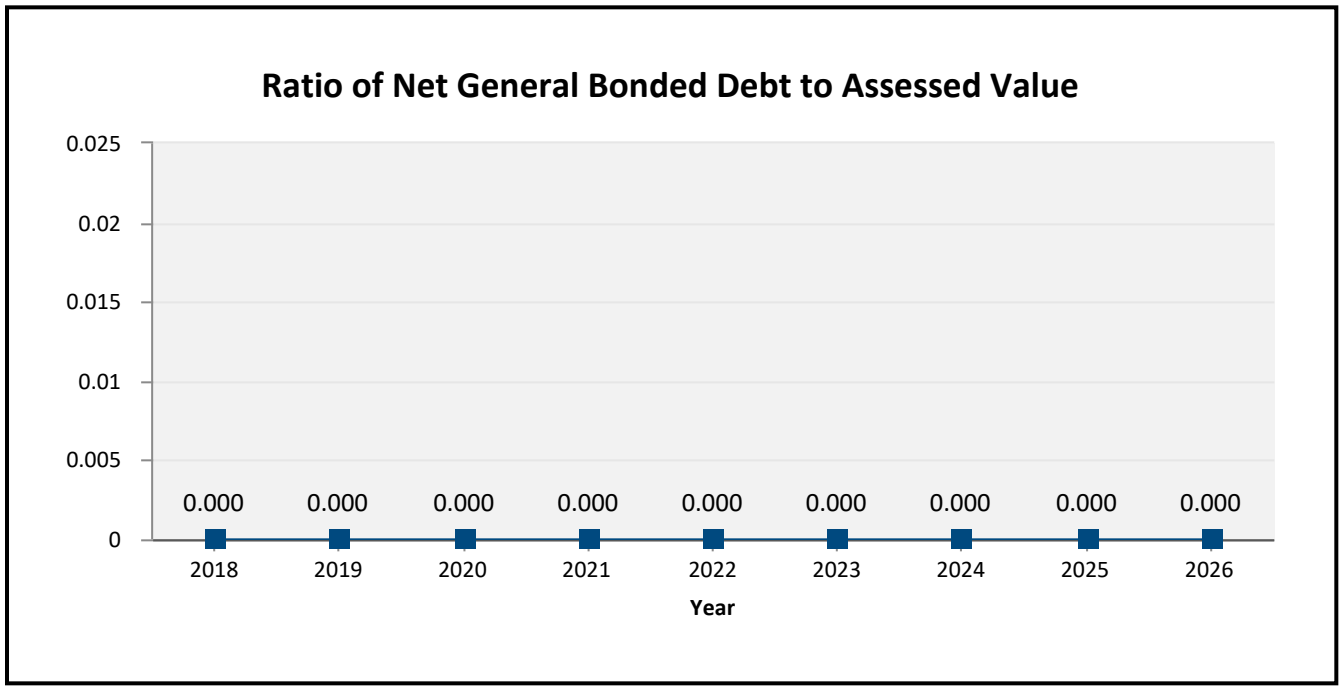
Year Ended September 30	Principal	Interest	Sinking Fund Requirements
2025	5,865,668	1,596,697	7,462,365
2026	5,946,900	1,331,775	7,278,675
2027	2,556,900	184,925	2,741,825
2028	2,666,900	184,925	2,851,825
2029	2,776,900	184,925	2,961,825
2030-2034	13,949,501	924,625	14,874,126
2035-2039	9,299,501	654,550	9,954,051
2040-2043	1,616,650	0	1,616,650
	$44,678,920	**$5,062,422**	**$49,741,342**
Less: unamortized discount			0
Deferred accounting loss on refunding			(1,858,255)
Amounts representing interest			(5,062,422)
Plus: unamortized premium			4,773,730
Total long term debt:		**$**	**47,594,395**

Ratios

Martin County's Fiscal Policy established the debt ratios to set quantitative indicators of its borrowing activities. These ratios are intended to monitor County's adherence to financing limitations set up in the Fiscal Policy and to allow for transparent and detailed reporting of debt levels to the public. These indicators also provide a comparison basis of the County's debt against similar organizations.

Net Direct Debt to Assessed Property Value

The most widely used indicator is the ratio of net tax supported debt to assessed taxable property values. This ratio indicates the proportion of tax- supported debt (general obligation or voted debt), net of any debt service. Net direct debt is borrowing of funds for which the County has pledged its "full faith and credit'' less self-supporting (enterprise) debt and debt of overlapping jurisdictions. The taxable value is the most generally accepted and available measure of community wealth. Martin County has no general obligation bonds: therefore, from FY18 through FY26 the ratio is zero.

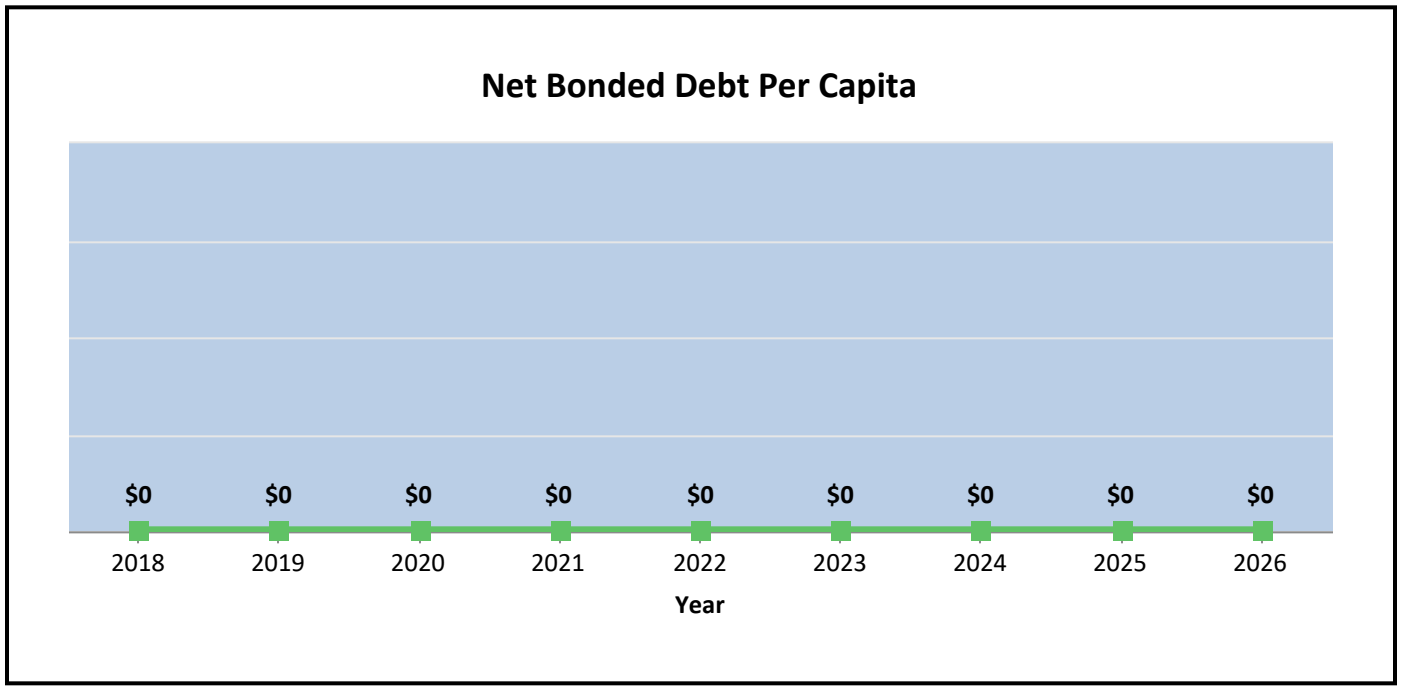


The ratio of net direct long-term debt as a percent of assessed taxable valuation over the measurement period has been decreasing due to a conscious effort to maintain a strong pay-as-you-go financing philosophy. Martin County's Fiscal Policy recommends a self-imposed debt ratio to assessed taxable value of 3%. Ratios in the range of 3% to 5% are considered acceptable. Martin County has experienced a favorable ratio over the last ten years. Based on the assessed value capacity standards, the County will have approximately $1,179,620,331 remaining in unused debt capacity.

Assessed Value (net of exemptions)	$	39,320,677,692
3% of Assessed Value	$	1,179,620,331
GO Bonds	$	0
Unused Borrowing	$	1,179,620,331

Net Tax Supported Debt Per Capita

Another significant ratio is bonded debt per capita. This benchmark indicates the amount of outstanding net debt divided by the population of the County. This indicator neither adjusts for inflation nor reflects the ability of each County resident to repay the debt. The years show zero values in this ratio due to the fact that the County had sufficient reserves from prior years to pay off the general obligation debt.

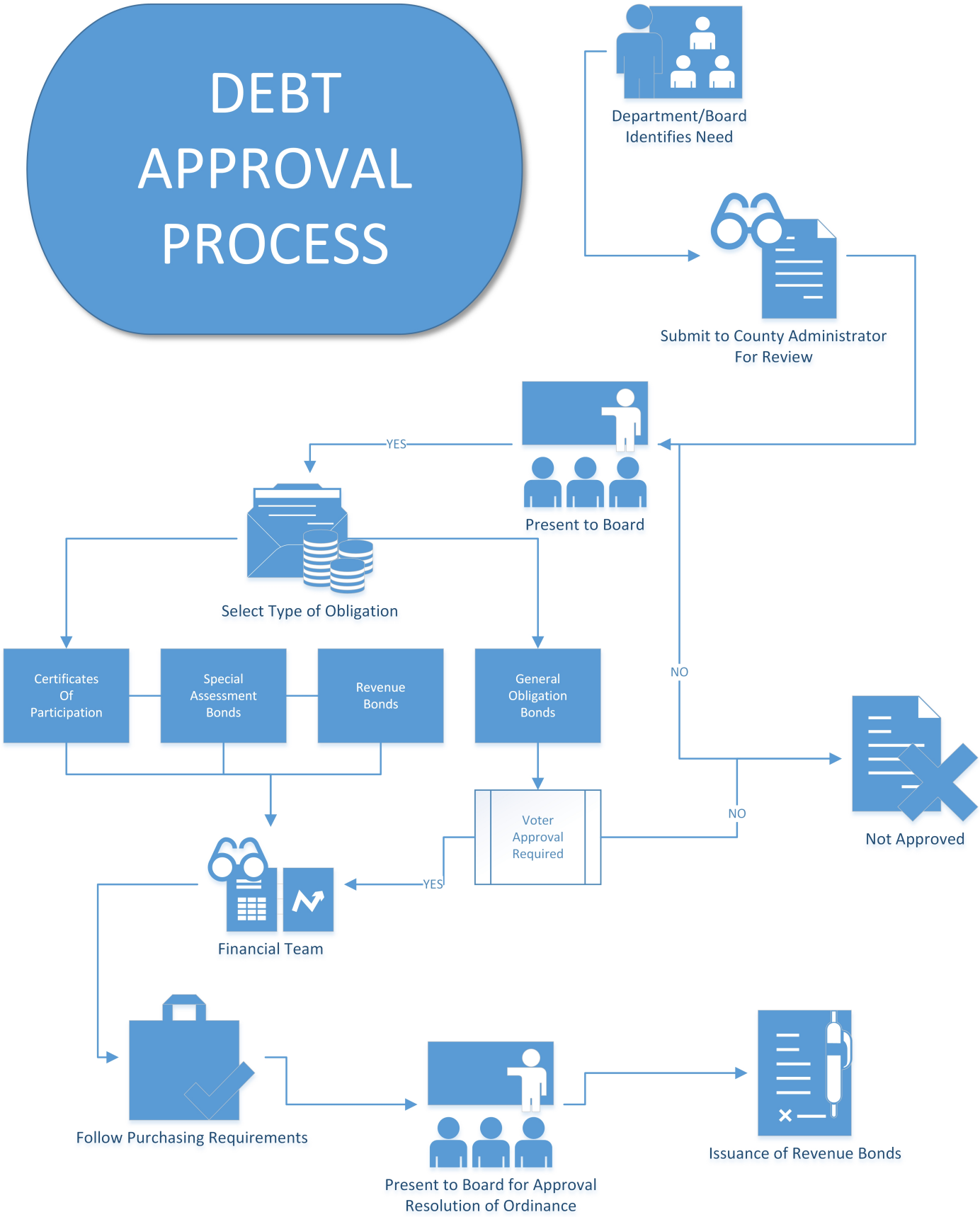


The per capita net debt ratio shows how the growth in debt is changing relative to changes in population. Generally, net debt per capita of $300 to $500 is considered acceptable. Martin County Fiscal Policy recommends a debt level of less than $900 per County resident.

Bond Ratings

As Of September 30, 2023	Moody's	Standard & Poor's	Fitch
Water and Sewer Rating:	NR	AA+	AA+

In summary, Martin County continues to be in a strong debt capacity position and appears to have untapped borrowing power for future capital priorities.


DEBT APPROVAL PROCESS
Department/Board Identifies Need
Submit to County Administrator For Review
Present to Board
YES
NO
Select Type of Obligation
Certificates Of Participation
Special Assessment Bonds
Revenue Bonds
General Obligation Bonds
Voter Approval Required
NO
Not Approved
YES
Financial Team
Follow Purchasing Requirements
Present to Board for Approval Resolution of Ordinance
Issuance of Revenue Bonds

Information Technology Investment Plan

Martin County recognizes the strategic importance of technology investments to deliver services to the citizens and staff. In May 2000, the Board of County Commissioners adopted a strategic framework for reviewing and considering the entire lifecycle of technology acquisitions. That strategy is implemented by way of the Technology Investment Plan (TIP). The purpose of the plan is to consolidate all technology investments into one document for review and consideration of the acquisition costs across the entire organization from a holistic, Total Cost of Ownership (TCO) perspective.

Accordingly, Martin County's Technology Investment Plan budgeting process includes documentation of each departmental need for technology, funding sources, and ongoing operational impacts.

The County Administrator, in conjunction with the Chief Information Officer, has the responsibility for management of the technology investment planning and budgeting process. Martin County Board of County Commissioners recognizes the need for a technology investment planning process that is fully integrated with county financial planning and debt management. The plan and the budget are updated each year due to the fact that technology changes frequently and a dynamic IT marketplace impacts annual planning.

Purpose of the Technology Investment Plan Budget and Program

The Technology Investment Plan Budget and Program provides the means through which Martin County Government takes a planned and programmed approach to utilizing its financial resources in the most responsive and efficient manner to meet all technology needs effectively. The Technology Investment Plan budgeting process is developed to achieve the following results:

1. Net enhancement funding requests to identify any new priorities to be funded;
2. Establishes a system of procedures and priorities by which each project can be evaluated in terms of the public need, the interrelationship of projects, and cost requirements;
3. Operational investments reflect a strategic position of maintaining the current infrastructure and investment, and represent replacement of obsolete or outdated equipment;
4. Provides an important implementation device for information services and helps provide an equitable distribution of technology investment improvements throughout the County; and
5. Provides a consolidated IT portfolio management tool to transparently manage technology investments and operating costs throughout the County. Coordinates physical with financial planning, allowing maximum benefit from available public funds.

Annual Technology Investment Plan Budget

The program recommended by the County Administrator is used by the Board of County Commissioners to develop the annual budget, which becomes effective October 1st of each year. The TIP is an integral element of the County's budgeting process. The County's TIP shall address the long-term and recurring technology needs of all county government agencies incorporated within and shall include all information technology projects, however financed, proposed to meet those needs.

Technology Investment Plan (TIP)

The Technology Investment Plan identifies all costs associated with the investment and support of IT in major programs and include the following:

1. Infrastructure for data and voice communication including 800MHZ radio services for the entire county. Customers include the School Board, the Constitutional Officers, as well as other cities and municipalities.
2. Data center hardware and software at data centers located in the County Administration Complex and the Public Safety Complex are required to support numerous countywide enterprise software applications as well as departmental and workgroup software systems that automate the County's business operations.
3. Capital, operating costs and services required to keep all these systems operating and meeting the needs of the customers. This includes all contractual obligations related to the reliable and successful delivery of the services these systems provide to all the agencies and departments served.

The FY26 Technology Investment Plan, totaling $13,550,975 is funded through a variety of sources including: General Fund, Municipal Services Taxing Units, Building Fees, Capital Projects, Utility Fees, and State Grants. The department tab labeled "Technology Investment Plan" provides detailed information on line items budgeted.

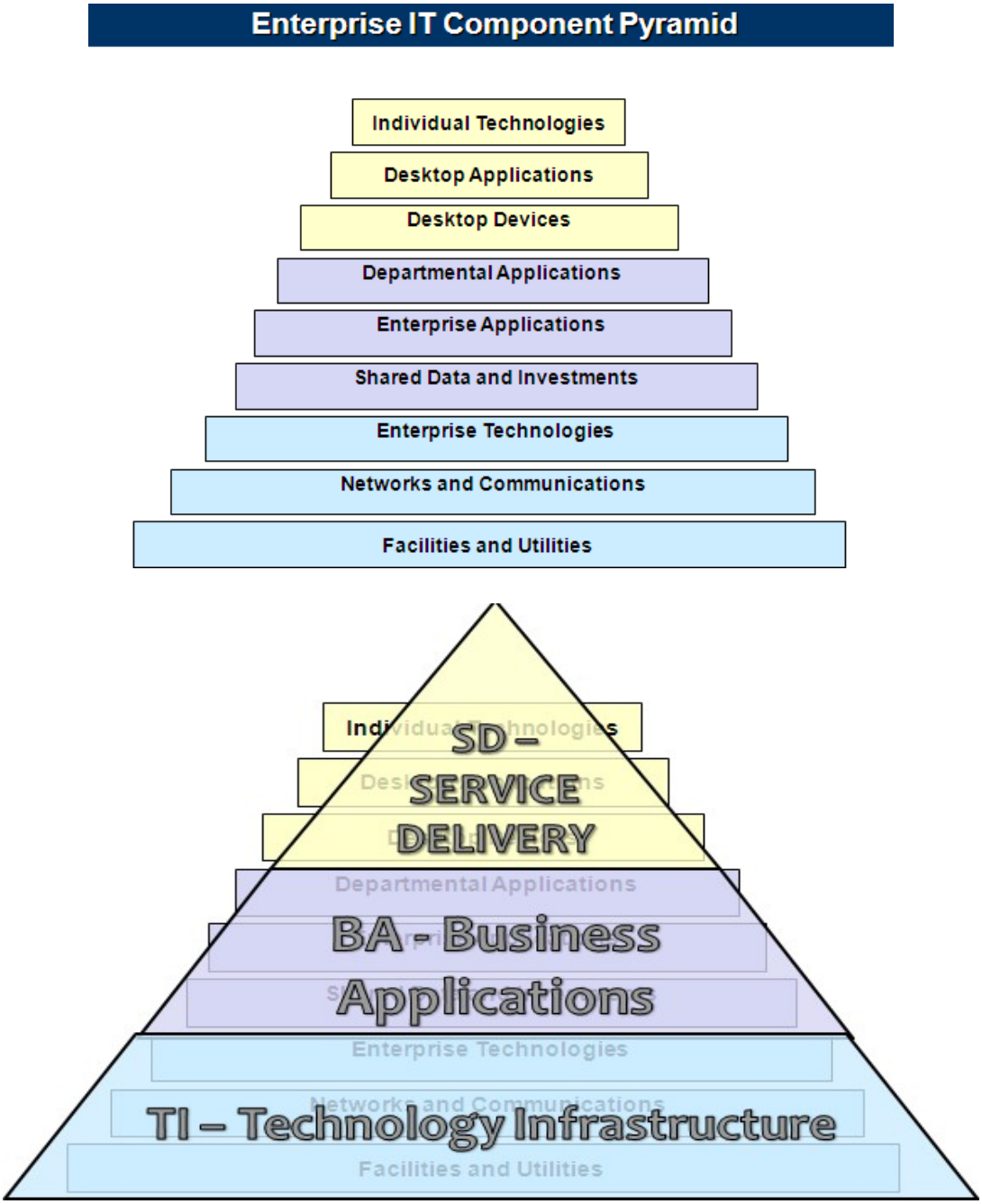
These TIP programs can be viewed in the FY26 Expenditure Summary shown below.

FY26 EXPENDITURE SUMMARY

TIP PROGRAM		BUDGET
T01006 - ASSET & WORK MGMT SYSTEM - IPS		457,400
T01007 - DEPARTMENTAL HARDWARE & SOFTWARE TRACKING		26,000
T01008 - GEOGRAPHIC INFORMATION SYSTEM - GIS		426,060
T01011 - AERIAL PHOTOGRAMMETRY		276,000
T02001 - UTILITY FINANCIAL MANAGEMENT SYSTEM - CIS		972,293
T02002 - FINANCIAL MGMT SYSTEM - BANNER		538,380
T02005 - DATA NETWORK & WIRELESS SERVICES		591,704
T02007 - WEB SERVICES INTERNET/INTRANET		403,600
T02009 - PUBLIC SAFETY RADIO SYSTEMS		1,425,500
T02010 - COUNTYWIDE TELEPHONE SYSTEM		512,893
T02011 - IT DATA CENTER SERVICES		2,199,809
T04002 - VENDOR SUPPORTED APPLICATIONS		598,010
T04004 - DESKTOP HARDWARE REPLACEMENT PROGRAM		405,161
T04005 - LIBRARY SYSTEMS		464,175
T04006 - FIRE RESCUE SYSTEMS		408,896
T04007 - DOCUMENT MANAGEMENT SYSTEMS		311,401
T0400A - MOBILE DEVICE REPLACEMENT PROGRAM		115,168
T12001 - COMMUNITY BROADBAND NETWORK		97,000
T14001 - LAND MANAGEMENT SYSTEM - ACCELA		518,722
T18001 – PARKS MANAGEMENT SYSTEM		167,944
T19001 - OPENGOV SYSTEMS		164,432
T22001 - DATABASE MANAGEMENT SYSTEM - ORACLE		821,616
T23001- TIME & ATTENDANCE UKG		150,991
T25004- DESKTOP ENTERPRISE APPLICATIONS		589,245
T26001- CYBERSECURITY SYSTEMS		908,575
TOTALS	**$**	**13,550,975**

Shared Services

The Technology Investment Plan can be viewed in various ways due to the complex inter-relationships of the technology deployed in the county. Numerous shared services are now provided not only to departments of the Board of County Commissioners but also to other groups and organizations throughout the county. This means that to support their IT environment, they require the use of most of the underlying technology components that is best represented in the following IT Component chart. These relationships are not readily apparent when viewing the TIP budget from the perspective of the organization view as presented in the budget book. Other such organizations include the Sheriff, the Town of Jupiter Island and others, who are served by this framework.



III. Fiscal Policy

During this time of prudent budget control, of major changes in federal and state policies toward local governments, and of limited growth in the County's tax base, the Board of County Commissioners strives to ensure that it is capable of adequately funding and providing government services desired by the community. To achieve those purposes, the Board of County Commissioners initially adopted the County's first Fiscal Policy on March 7, 1998. These policies are intended to establish guidelines for the continued financial strength and stability of Martin County as reflected in its financial goals. The Board of County Commissioners will review the financial policies contained in this document annually.

These policies are amended as of November 12, 2024.

BACKGROUND

Fiscal Policy is a document combining written rules and regulations for prudent, efficient, and transparent management of County's financial resources.

Martin County Board of County Commissioners (the Board) is responsible to the residents to account for all public funds, to manage County finances wisely, and to plan for adequate funding of services desired by the public, including the availability and maintenance of public facilities. Board's fiscal policies are designed to establish annual and long-range guidelines for fiscal stability of the County and to provide directions to the County's Chief Executive Officer, the County Administrator.

Martin County's Fiscal Policy consists of several interdependent policies. Its content is organized as follows:

- Policy Goals
- Policy Objectives
- Long-range Fiscal Policies:
  - Decision Making and Analysis Policy
  - Revenue Policy
  - Investment Policy in Brief
  - Capital Projects Policy in Brief
  - Procurement Delegation Policy in Brief
  - Debt Policy
  - Interfund Loan Policy
  - Reserve Policy
  - Risk Management Policy in Brief
  - Financial Planning Policy
  - Division Performance Policy
  - Employees Compensation Policy
  - Tax Increment Financing Policy
  - Economic Development Fund Policy
  - Reimbursement for Legal Costs Policy
  - Funding Outside of Budget Process Policy
- Annual Policies:
  - Division Performance Based Budget Policy
  - Fund Accounting Policy
  - Re-appropriation from Prior Year Policy
  - Financial Monitoring Policy
  - Audit Policy
- Budget Guidelines for Fiscal Year 2025

POLICY GOALS

Comprehensive fiscal policies are a cornerstone of sound financial management. In order to be effective, the policies have to be followed and regularly reviewed. They are designed to guide the financial management practices of Martin County, targeted to accomplish the following goals:

- Enhance short- and long-term financial credit worthiness by striving to achieve high credit and bond ratings through timely payments and maintaining prudent levels of reserves
- Promote long-range financial stability by establishing clear and consistent guidelines
- Direct attention to the total financial picture of the County rather than individual issues
- Link long-range financial planning with daily operations

POLICY OBJECTIVES

The County strives to be a fiscally responsible and successful organization by adhering to both the short- and long-term fiscal policies and by aiming to achieve eight fundamentally sound objectives requiring consistent effort in the monitoring and control of financial resources:

I. Synchronize the planning system with major capital investments: The Capital Improvement Plan (CIP), Technology Investment Plan (TIP), and the broadband expansion plan
II. Identify and coordinate operational impacts of major capital investments
III. Reflect fiscal restraint in the annual budget, maintaining a stabilization reserve of not less than ten percent (10%) of combined general fund disbursements
IV. Keep annual expenditures within revenue forecasts
V. Maintain a cash management system ensuring legality, security, and liquidity
VI. Employ a division/performance-based budget process
VII. Evaluate cost-effectiveness of divisions' activities through benchmarking and streamline operations where warranted
VIII. Continue to facilitate diversification of the County's economic base relative to services and infrastructure

LONG-RANGE FISCAL POLICIES

Fiscal policies will be presented to the Board and re-adopted annually. Fiscal policies will be coordinated with the Board's strategic objectives as well as those parts of the County's budget which have significant commitments for more than one fiscal year.

Decision Making and Analysis Policy

The County's financial planning and budgeting decisions will be based on a foundation of regular in-depth analysis and data modeling. At minimum, the following tools will be utilized:

Financial Forecasting
The County will maintain, and annually update, a mid-range (three-to-five-year) financial forecasting system, which includes projections of revenues, expenditures, and future costs and financing of capital improvements and other projects that are included in the capital and operating budgets.

A yearly forecast of major funds receipts will be maintained and updated monthly. Individual and aggregate revenue categories, as well as expenditures, will be projected by revenue and/or expenditure type. Historical growth rates, inflation assumptions, and County expenditures priorities will be used in developing the forecast. Forecasting will be

used as a planning tool for developing the budget guidelines and for evaluating the future impact of current year's decisions.

The County will maintain a financial trend monitoring system. At minimum, the following indicators will be analyzed:

- Revenue - recurring and non-recurring, ad valorem, and user charges
- Expenditures - fixed cost, fringe benefits, capital, maintenance, and operations
- Operating positions - deficits, fund balance
- Debt - current liabilities, long-term debt
- Resource indicators - demographics, property values, employment base, business activity, gross sales tax by category

Revenue Policy

Revenues will be monitored regularly by the Budget Office and compared to prior years' trends to ensure that collections are consistent with the forecasts.

When collections diverge from the established trends, the Board will be notified and asked to amend the budget if necessary.

Revenue Forecasting
The County will prepare multi-year projections of major revenues and other incoming resources in order to analyze and understand the level of funding available for services and capital projects. Projections for future budget periods will be designed to determine the likelihood that County services can be sustained, and to identify future financial issues to be addressed. Revenue projections will also serve as a method of managing revenues' sensitivity to changes in budgeting assumptions and controllable factors such as changes to a tax rate or fees.

Revenue Optimization and Diversification
The County will strive to maintain a diversified and stable revenue structure to shelter its budget from short-term fluctuations in any one-revenue source. As part of the County's policy on appropriations, nonrecurring revenues will be used for nonrecurring expenditures, capital, or reserves. Recurring revenues will be used primarily for recurring expenditures.

The County will attempt to optimize all appropriate revenue sources to achieve an effective mix of inflow of money and will continually seek new sources of revenue to broaden its revenue base. At minimum, the County will adhere to the following revenue guidelines:

- The County will estimate its annual revenues by objective and analytical processes.
- The County will periodically recalculate the full cost of activities currently supported by user fees and charges to identify the impact of inflation and other cost increases.
- The County will set fees and user charges for all of its enterprise funds that fully support the total direct and indirect costs of operations and debt service of those funds.

Ad Valorem Taxes
Ad valorem tax levies will not exceed statutory millage rates. Ad valorem taxes are used primarily to fund general County operations and the constitutional officers' budgets. Ad valorem and millage calculations will be separated between the two to provide relative information for millage rate discussions. This separation will allow both the Board and the constitutional officers to make focused reductions or increases that may impact their millage accordingly. If one should choose to raise their ad valorem, then the other would not be forced to reduce ad valorem to balance the other's increase.

Municipal Service Taxing Units (MSTUs)

The MSTUs are taxing entities established by ordinance to provide a mechanism to assess ad valorem taxes for specific services or projects benefiting residents in a defined geographic area. Each MSTU will have a budget established and approved by the Board as part of the budget adoption process. Expenditures not defined during the budget adoption process will be brought to the Board for review and approval.

At present, Martin County has the following MSTUs: Fire Rescue MSTU, Parks and Recreation MSTU, Roads and Stormwater MSTU, as well as five District MSTUs corresponding with the geographic areas represented by each County Commissioner.

Use of Current Revenues

It is the Board's policy that nonrecurring revenues should not be used for recurring expenditures. Major capital projects may be funded through the sale of general obligation bonds or other types of external borrowing. The County will continue to prioritize the importance of maintaining a balance between pay-as-you-go financing and debt financing for capital projects.

Financing capital projects from current revenues indicates the County's intent to show purposeful restraint in incurring long-term debt. The decision for using current revenues to fund capital projects will be based on the merits of the particular project in relation to an agreed upon set of criteria.

Revenue uses that result in increases to the recurring expenditure base will be carefully reviewed and minimized, e.g., capital expenditures that significantly increase ongoing operating expenses without sustainable and offsetting long-term revenues will be thoroughly evaluated before approval and construction.

Grants - County as a Grantee

The County's Grant Policy requires that all applications and acceptance of grant funds be approved by the Board. Approval may be given during the annual budget process when the grant is planned and anticipated, or it may be presented as a separate Board agenda item at any time during the fiscal year. Each grant application will be reviewed for the appropriateness and desirability of the program or service, the availability of match dollars, and the projected impact on program continuation and future funding requirements. Upon completion of the grant, programs will be reviewed on a case-by-case basis to determine whether the program should be continued utilizing County matches and staff time. The decision to continue will be made by the Board as a significant change during the budget review process. The County has no obligation to continue either grant-funded positions or grant funded programs. Based upon the Board's Strategic Objectives and preliminary budget guidelines staff will make grant allocation recommendations to the Board.

County as a Grantor

Requests for County grant funding (excludes District MSTU's) of $1,500 or less are considered a donation and once included in the budget, will be disbursed with the detailed documentation or request from the receiving entity.

Requests exceeding $1,500 (excludes District MSTU's) will require an application and Board approval. All requests for County grant funding may be considered during future year's budget review with the Board. If awarded, all monies disbursed to non-profits and community groups will be subject to the requirements of the grant application conditions. Disbursement schedule will be approved by the Board.

The Board will follow its policy for awarding grants and aid to local non-profits in order to provide transparent, efficient, and objective process of funding activities of agencies filling in critical gaps between government programs and urgent community needs.

At minimum, the Board will require that the grants and aid funding process involve the following elements: evaluation of availability of funding in a specific fiscal year, detailed application, timeline, award criteria, disbursement conditions, and contractual post-grant accountability.

Fund Balance

Fund balances are residual financial resources not expended in a prior fiscal year. Components of fund balance are categorized as:

- Non-spendable balances such as endowments and inventories of supplies
- Restricted - resources subjected to externally enforceable legal restrictions by law, creditors, grantors, contracts, and other external factors
- Committed - resources with self-imposed limitations set by the governing body. Formal action in the form of a County Ordinance must be taken by the Board prior to the end of the fiscal year. The same formal action must be taken by the Board to remove or change limitations placed on the fund.
- Assigned - balances marked by the Board for specific purposes
- Unassigned - total fund balance in excess of non-spendable, restricted, committed, and assigned

After the official closing of the prior fiscal year, any remaining fund balance except grant funds and operational commitments (i.e. professional services, contracted services, equipment), will be placed into reserves. Grant funds and approved obligations will automatically be carried forward. Any reserves above the level established for the fund will be identified and appropriated, when possible, to non-recurring expenditures. Primary consideration will be given to ad valorem reductions and reduced debt when applicable. When both restricted and unrestricted resources are available for the same type of projects, it is the County's policy to use restricted resources first, and then unrestricted resources as needed.

Special Assessments

The Board will approve assessable projects either as determined through the Capital Improvement Element/Capital Improvement Plan (CIE/CIP) or as otherwise considered by the Board. Assessments will be collected by the Tax Collector's Office through applicable laws.

Investment Policy in Brief

The County's Investment Policy was adopted on July 26, 1994 and revised in June 2019. Listed below are highlights of that policy:

Maintaining the safety of the principal of County's financial resources will be the highest priority in effective management of the County's cash flow. Secondary priorities will include: liquidity of the investments and optimization of the rate of return within the parameters of the Florida Statutes. Funds held for future capital projects will be invested in accordance with these objectives, and in compliance with U.S. Treasury arbitrage regulations.

The County will invest funds not needed for day-to-day operations into prudent investment instruments, targeting 100% of cash balances for investment. The investment accounts must meet the criteria below, in order of importance:

- Safety of principal
- Liquidity
- Yield

Capital Projects Policy in Brief

The County will adopt on an annual basis a Capital Improvement Plan (CIP) component of the Capital Improvement Element (CIE) of the Comprehensive Growth Management Plan (MCCGMP). Fiscal aspects of the CIP in brief:

Capital projects included in the plan are those resulting in new or improved assets with a life span at least three (3) years and a total cost of more than $60,000. Capital projects also includes fixed asset replacement budgets (FARB) and heavy equipment refurbishment and replacement. All capital improvements will be made in accordance with the CIE/CIP as adopted.

Adopted budgets for CIE/CIP projects may be amended upon the adopted CIE/CIP for the year applicable. The County will coordinate the adoption of capital budgets with the adoption of operating budgets.

Funding issues will be discussed with the Board during review of the CIE/CIP. Increases above the continued level of funding will require identification of additional revenue source(s) needed to fund the projects.

Capital Improvement Program

The Board annually reviews a ten-year CIP. The CIP is designed to balance the need for public facilities driven by population projections with the fiscal capability of the County to meet those needs. Projects within the CIP are prioritized in accordance with the criteria in Section 14.4 of the Martin County Comprehensive Growth Management Plan. The CIP serves as the planning guide for the construction of public facilities in the County. The first year of the ten-year CIP is the foundation for the Capital Budget. he remaining nine years in the CIP serve as a plan for the future provision of capital facilities. The first five years of the CIP will be fully funded. In accordance with the MCCGMP Policy 14.1B.2, CIP projects that provide new level of service for growth will normally not be funded with countywide ad valorem taxes.

The CIP is supported partially through long-term borrowing, grants, General Fund revenues, and impact fees on a pay-as-you-go basis. iscal Policy restrictions on the issuance of general obligation bonds are designed to keep combined General Fund supported debt service expenditures to not exceed ten percent (10%) of the total disbursements in General Fund. Due to the fact that the debt service expenditures restrict the amount of funds available for other uses, the County will monitor the debt levels and ensure that the ratio of debt service to the total operating budget does not exceed ten percent (10%).

Capital Project Sheets

A capital project sheet will be prepared for each project that meets the requirements defined in the CIP. Life Cycle Cost will be determined and reflected for each capital project. Each sheet will clearly state all improvement elements to be included in the project. Amounts included on the CIP sheet are intended to be rounded estimates for planning purposes. CIP sheets will include amounts spent to date except for annual, recurring capital projects such as road resurfacing. Revisions to a capital project's total cost of 10% or greater, will require Board approval. Expenditure increases of less than 10% of the capital project total cost may be approved by the County Administrator. Budget resolutions related to capital projects, which are approved by the Board, i.e, for grant funds and fund balance forward, may result in an automatic CIP sheet revision. Revisions to the scope of work that alters the intended plan will require Board approval.

Capital Project Budget

Once the Board has approved the CIP, the first year on the CIP sheet will represent the budget for the upcoming fiscal year. The project budget allocations for the future years will remain unchanged unless the CIP detail sheet is modified and approved by the Board. This approach will allow for proper re-appropriation of the budget as necessary (allocation of fund balance) from year to year.

Capital Program Debt

The County will coordinate capital projects financing with the limitations of its Debt Policy presented in the next section of this document.

In case of financing for capital improvements, other projects, or equipment by issuing debt, the County will establish a maximum debt service maturity of the earlier of: (i) the useful life of the capital improvement being financed; or (ii) thirty (30) years; or (iii) in the event they are being issued to refinance outstanding debt obligations, the final maturity of the debt being financed.

The County will calculate and monitor a self-imposed restriction to maintain the ratio of net General Obligation bonded indebtedness to the market value (assessable base) of taxable property in the County at less than three percent (3%). This ratio is a commonly accepted measure of capacity for bonded indebtedness.

Evaluate Capital Acquisition Alternatives

The County will evaluate all proposed capital projects or acquisitions in conjunction with a cost/benefit comparison of alternative options capable of meeting the same set of public needs. Additionally, the County will carefully assess the capital proposal's consistency with the financial forecasts, programmatic policies, and long-range strategic goals.

Fixed Asset Capitalization

The implementation of the Governmental Accounting Standards Board (GASB) Statement 34 compelled all governments to capitalize infrastructure assets for financial statements presentation. Martin County has been in reporting compliance with GASB 34 since fiscal year 2002. The following set of guidelines is intended to document the policies and procedures governing how assets will be accounted for on the County's financial statements.

Capital assets will be grouped by category and separated between governmental and enterprise funds. The following categories will apply to governmental funds' fixed assets:

I. Land
II. Land Improvements
III. Rights of Way
IV. Roads and Related Structures
V. Bridges and Related Structures
VI. Sidewalks and Related Structures
VII. Stormwater Structures
VIII. Buildings
IX. Building Improvements
X. Fixed Equipment
XI. Major Moveable Equipment
XII. Minor Moveable Equipment
XIII. Other Assets
XIV. Intangible Assets

Governmental Fund Capitalization Guidelines

Florida Statute 274 requires the Chief Financial Officer to establish rules and requirements for the recording of property and for the periodic review of property for inventory purposes. County staff will track fixed assets using the capitalization thresholds listed in this Policy. Assets below the thresholds will be expensed in the year of purchase. Capitalization thresholds will be established as follows:

I. Land - All purchased land will be capitalized at historical cost. Donated land for specific purposes, which serves a public benefit will be capitalized at fair market value as of the date of the gift. Land/Right Of Way (ROW) donations will be capitalized at estimated fair market value. This will include land for parks, open space, future construction, etc. Estimated fair market value for donations will be determined with assistance from Martin County Property Appraiser's Office and/or the Surveying and Property Management Department. Land is not depreciated.

   The County will maintain an inventory of all of its assets and properties, including ROW.

II. Land Improvements - Improvements to land costing less than $50,000 will not be subject to capitalization. Certain land improvements are not subject to depreciation, or to financial reporting under the Modified Approach, and distinctions between types will be necessary.

III. Right of Way - ROW will be capitalized at historical purchase price for purchases and at estimated fair market value for donations.

IV. Roads and Related Structures - New construction or improvements to roads and related structures costing less than $100,000 will not be subject to capitalization.

V. Bridges and Related Structures - New construction or improvements to bridges and related structures costing less than $100,000 will not be subject to capitalization.

VI. Sidewalks and Related Structures - New construction or improvements to sidewalks and related structures costing less than $25,000 will not be subject to capitalization.

VII. Stormwater Structures - Prior to the implementation of the Stormwater Program in 1996, stormwater structures were primarily constructed as part of another project. These were usually associated with the construction of a road. New construction or improvements to stormwater structures costing less than $100,000 will not be subject to capitalization.

VIII. Buildings - New construction of buildings costing less than $25,000 will not be subject to capitalization.

IX. Building Improvements - New construction or improvements within an existing building costing less than $25,000 will not be subject to capitalization. Improvements to buildings which are leased and meet this threshold will be capitalized in this category.

X. Fixed Equipment - Fixed equipment purchased costing less than $5,000 will not be subject to capitalization.

XI. Major Moveable Equipment - Major moveable equipment purchased costing less than $5,000 will not be subject to capitalization.

XII. Minor Moveable Equipment - Minor moveable equipment purchased for less than $5,000 will not be subject to capitalization.

XIII. Other Assets - Other assets purchased for less than $5,000 will not be subject to capitalization.Intangible Assets - Intangible assets purchased or internally generated for less than $25,000 will not be subject to capitalization.

XIV. Intangible assets are non-physical valuables such as intellectual property (computer software) or claims and rights to other assets (easements). For capitalization purposes, internal labor and other internal expenses may be capitalized for intangible assets.

The County uses straight-line depreciation for all tangible capital asses, and straight-line amortization for intangible capital assets, subject to limitations described above.

The following categories will apply to enterprise funds' fixed assets:

I. Buildings
II. Water Distribution Systems
III. Sewer Collection Systems
IV. Wells
V. Equipment
VI. Leasehold Improvements
VII. Landfill Improvements
VIII. Land
IX. Land Improvements

Enterprise Fund Capitalization Guidelines

I. Buildings - include water and sewer plants, scale-house, transfer stations, sheds, and all improvements made to buildings. Also included are structures inside buildings including but not limited to Reverse Osmosis (RO) Trains, plant automation, filters, control panels, pumps, etc. Life of the assets in this category range from 5 to 40 years depending on the asset. Capitalization requirement - $25,000.

II. Water Distribution Systems - include water lines and infrastructure related to water lines such as pumps, large water meters, valves, and any improvements and refurbishment to these assets that significantly extend the life of the asset. Life of assets in this category range from 3 to 40 years depending upon the asset. Capitalization requirement - $5,000.

III. Sewer Collection Systems -include sewer collection lines, lift stations, sewage pumps, control panels, infill and infiltration rehabilitation of sewer lines, lift station telemetry, and any improvements or refurbishment of these assets that significantly extend the life of the asset. Life of assets in this category range from 3 to 40 years. Capitalization requirement - $5,000.

IV. Wells -include all wells, refurbishment of wells, wellfield telemetry, meters on wells, pumps, etc. Life of assets in the category range from 5 to 20 years. Capitalization requirement - $5,000.

V. Equipment - fixed equipment purchased costing less than $5,000 will not be subject to capitalization. Life of assets range from 3 to 15 years.

VI. Leasehold Improvements - Improvements made to leased office space - walls, electrical, and any improvements that become a permanent part of the building structure. Life of the asset is based on the length of the lease. Capitalization requirement - $5,000.

VII. Landfill Improvements - Include all new cell construction, buffers, test wells, etc. Life of these improvements is determined by the estimated capacity of the cell. Capitalization requirement - $5,000.

VIII. Land is capitalized at cost and is not depreciated.

IX. Land Improvements - Improvements to land costing less than $50,000 will not be subject to capitalization.

Donated infrastructure will be capitalized based on documents provided by the individual developer. These assets are most frequently supported by a “bill of sale” from the developer that evidences the developers’ cost for the assets, which also represents Fair Market Value.

The County uses straight-line depreciation for all tangible capital asses, and straight-line amortization for intangible capital assets, subject to limitations described above.

Procurement Delegation Policy in Brief

Specifics of procurement rules are detailed in the County’s Purchasing Manual. Listed below are fiscal aspects of those rules:

The Board has delegated certain approval authority to the County Administrator to insure effective and efficient management of contracts.

Contracts can be either single project contracts or task order/work order contracts. Task order/work order contracts anticipate the award of incremental work assignments and will be awarded in the total value of all anticipated work assignments. The total award value of the contract will constitute the total amount that can be awarded under the contract throughout the contract's life. Continuing services contracts are considered task order/work order contracts. Task orders and work orders are defined as anticipated incremental work assignments, under a single contract, that are awarded across the life of the contract.

Change orders are defined as unanticipated contract modifications that increase or decrease the value of the contract award and are required due to unforeseen conditions or scope changes.

These thresholds apply to all contracts. These thresholds do not supersede the Florida Statutes guidelines for continuing contracts. A report of Consultant's Competitive Negotiation Act (CCNA). Task Orders will be provided to the Board on a monthly basis.

Contract and contract change order award policy is as follows:

CCNA Contracts
The Board will award single project or task order CCNA contracts valued at $500,000 or more.

All Other Contracts
The Board will award all other contracts valued at $500,000 or more. Contracts valued at $1 million or more shall be presented to the Board on the Departmental agenda at regularly scheduled meetings. All other contracts that are to be awarded by the Board will be presented on the Consent agenda.

CCNA and Other Contract Change Orders
The Board will award change orders for contracts that meet the thresholds above and cumulatively increase the total contract award value by ten percent (10%) or more.

A cone of silence shall be established on all County competitive selection processes. The cone of silence prohibits any communication regarding a RFB, RFP, FRQ or other competitive solicitation between any bidder (or its agents or representatives) regarding such competitive solicitation, AND any County Commissioner or County employee, selection committee member or other persons authorized to act on behalf of the Board including the County's Architect, Engineer or their subconsultants, or to provide a recommendation to award a particular contract, other than Purchasing Division staff. The cone of silence shall be in effect from the time of advertisement until contract award. Violations by Vendors will result in disqualification.

The County Administrator will award all other contracts by delegation as detailed in the Purchasing Manual adopted by the Board.

Debt Policy

- The County will calculate debt service requirements on a five-year basis and coordinate with adoption of the CIP to facilitate short-term decisions, to sort out other priorities, and to examine the long-range implications and effects of debt issuance.
- The County may limit long-term borrowing and capital leases to capital improvements, projects, or equipment that cannot be financed from current financial resources.
- The County will not issue long-term debt with maturity longer than the useful life of the project or item funded.
- The County will not fund current operations or normal maintenance from the proceeds of long-term financing.
- In an effort to conserve debt capacity, the County will borrow only when necessary and utilize pay-as-you-go financing to the extent possible.
- The County will strive to achieve and maintain an underlying bond rating of at least A (Moody Rating Service) for its obligations, which will facilitate favorable interest costs.

- The County's debt capacity will be maintained within the following parameters:
  - Net General Obligation Bonded debt per capita will remain under nine hundred dollars ($900).
  - Net debt as a percentage of estimated market value of taxable property will not exceed three percent (3%).
  - The ratio of debt service expenditures as a percent of governmental fund expenditures will not exceed ten percent (10%).
  - The debt per capita as a percentage of income per capita will not exceed five percent (5%).

- The County may use voted general obligation debt to fund general purpose public improvements, which are necessary but cannot be financed from current revenues or the unreserved portion of the non-voted debt capacity.

- Every effort will be made to limit the amount of general obligation debt. All general obligation debt will be used only for public purposes.

- The County will strive to keep the average maturity of general obligation bonds at or below fifteen (15) years.

- The County will maintain a minimum debt service coverage ratio of 110% in the Water and Wastewater Funds.

- The County will review its outstanding debt annually to determine if the conditions in financial marketplace would allow the County the opportunity to refund an issue and reduce its debt service costs. In order to consider the possible refunding of an issue, a Present Value (PV) savings of three percent (3%) over the life of the respective issue, at a minimum, must be attained.

- When appropriate, the County will use special assessment or self-supporting bonds instead of general obligation bonds, so that residents benefiting from the improvements absorb all or part of the cost of the project financed.

- Martin County will maintain solid relationships with bond rating agencies and will keep them updated about its financial condition or other relevant information.

Types of Borrowing

- General obligation bonds are secured by the County's ability to levy ad valorem taxes on real and personal property within the County.

- Assessment bonds are secured by special assessment upon the property benefiting from specific improvements.

- Revenue bonds are secured by dedicated revenue streams arising from sales taxes, specialized types of taxes, and charges for services, such as water, sewer, and solid waste collection and disposal.

- Short-term bank notes and tax-exempt commercial paper are secured by covenant to budget and appropriate legally available non-ad valorem revenues.

- Other types of debt subject to this Debt Policy include:
  - State Revolving Fund Loans ("SRF Loans")
  - Revenue anticipation notes and promissory notes
  - Lease purchase
  - Line of credit

Financial Disclosure

The County is required to provide a full and complete financial disclosure annually.

- Cooperate fully with rating agencies, institutional and individual investors, agencies, other levels of government, and the general public to share clear, comprehensive, and accurate financial and other relevant information.

- The County is committed to meeting secondary disclosure requirements on a timely and comprehensive basis.

- The Office of Management and Budget assists the Clerk of the Circuit Court and Comptroller's Financial Services Division with the ongoing disclosure to established national information repositories and for maintaining compliance with disclosure standards promulgated by state and national regulatory bodies and may carry out such responsibility through the engagement of an outside dissemination agent. The Clerk of Circuit Court and Comptroller's Financial Services Division will provide disclosure information that is sent to Municipal Securities Ruling Board (MSRB) and posted to the Electronic Municipal Market Access System (EMMA) to ensure compliance.

Interfund Loan Policy

The Board may resolve to fund certain projects through internal financing. An interfund loan is defined as a loan from one specific fund to another, as identified within the loan resolution. The following rules will guide internal borrowing:

- The loan will be approved by the Board via resolution identifying the fund from which the loan is being made, the impact on that fund, and the terms of the loan.
- The initial expenditures will be made from the fund where the monies are available, and in the next fiscal year, the interfund transfers will be established to begin repayment of the loan. The term of the loan will be defined within the resolution and may be for a period of more than one year when approved by the Board.
- If a project funded by an interfund loan is not completed prior to the budget preparation for the next fiscal year, then the first year of repayment will be calculated on the estimated cost of the project. Once the project is completed, and an actual total cost available, repayments will be calculated for the future years when applicable to cover the total cost incurred. Any interfund loan may be paid in advance without any additional accrual of interest, or any other penalties.
- The interest will be based on the County's investment portfolio rates, but not to exceed the current market rate when applicable.
- Money advance will be in accordance with the Board's adopted Reserve Policy as defined in the next section of this Policy document.

Conduit Financing Policy in Brief

The Board may facilitate conduit financing, such as bonds, for private project activities within the County that have a specific public purpose and are consistent with the County service needs and strategic objectives.

The authority of the County to issue or approve conduit bonds shall be derived from state or federal law and/or ordinances and resolutions of the County. The County will not be responsible for any cost related to the issuance or debt repayment of conduit financing or any aspects of the project constructed as a result of the financing.

The County will follow specific financial guidelines to issue or approve conduit bonds. At minimum, these guidelines will include the following elements: a detailed application, application fees/ processing cost, and requirements for supplementary information; criteria for approval including community need, financial feasibility, security, risk, project management, and commitment to the County; statements regarding the County's role in the conduit financing process and applicant's responsibilities related to the project, financing, and debt repayment.

Reserve Policy

The Reserve Policy, implemented in 1999, is adopted annually. The County will set aside reserves to mitigate unforeseen and unexpected events and to offset unanticipated downturns in revenues. Sufficient levels of reserves can ensure continued and orderly operations and tax-structure stability. It is an objective of the Board to maintain a managed reserve in the various operating funds at a level sufficient for temporary financing of unforeseen emergency needs, and to allow for orderly adjustment to changes resulting from termination of revenue sources

through actions of other governmental bodies. Use of reserves through budget transfers will require that available balances be disclosed.

Designated Reserves

The stabilization reserve in the General Fund will be maintained in an amount not less than ten percent (10%) of the annual General Fund budget (less reserve totals). Additionally, separate funds will be appropriated to mitigate natural disasters. Other operating funds will strive to maintain similar designated reserves.

In order to provide the resources necessary to ensure continued operations of the County's water and wastewater systems should a natural disaster occur, the County will establish a working operating reserve equal to a minimum of three (3) months of the water and wastewater operating budget, less depreciation, annual debt service, and capital expenditures. This level of reserves is established by the industry standards.

Capital and special revenue funds will be allowed to accumulate in designated reserves for future capital projects. There is no percentage restriction on the amount of these reserves.

Tourism and Marketing will have three months operating reserves which will be based on the average Bed Tax collected within the tourism and promotional category annually for financial stability.

Funding for medical services will include in the adopted budget, an established reserve that represents two percent (2%) of the total medical services expenditure line items.

The Building Fund, which is operated solely on fees, will have a reserve equivalent to one (1) year of operating expenditures. Any additional funds will be placed into a reserve for future capital.

The reserves necessary for each operating fund will be identified and updated annually in the operating budget and revised and reported with every related budget amendment during the year.

Undesignated reserves will be limited to an amount that is consistent with previous years, except where otherwise defined. These reserves are to be used for any unforeseen expenditures for either operations or minor capital projects.

Replenishment of Reserves

When the undesignated reserves are to be utilized, due to unforeseen circumstances, staff will prepare a plan for the Board to begin to replenish these reserves as part of the budget adoption process. The plan may span from one to five years depending upon the magnitude of the expenditure. Each year the necessary funds to replenish the reserves will be reflected in the budget, approved and levied accordingly.

Self-Insurance Fund

Martin County has a self-insured health plan for employees. This plan will have a reserve established within the self-insurance fund as required by the Department of Insurance: the costs incurred but not reported (IBNR) plus two months' equivalent of claims expected to be incurred. The County provides employees with a wellness clinic. In order to provide adequate funding for this program, each operating fund will pay a proportionate share based upon cost of the number of employees. Enterprise funds calculation will be included in their indirect cost.

Risk Management Policy in Brief

The County will protect its assets by maintaining adequate insurance coverage. The County will strive to reduce accidental losses that would endanger personnel and property. The County will continue to analyze all insurance alternatives and periodically assess each to ensure that the best coverage overall is maintained. Additionally, the County will continue to maintain a business interruption insurance to cover natural disasters and minimize impact on businesses.

Financial Planning Policy

The County will use financial planning to expand awareness of governing options of its resources and assets, potential problems, and opportunities. Financial planning will be used as a tool to identify long-range revenue, expenditure, service implications of continuing or ending existing programs, or adding new programs and debt. Financial planning process will be used to shape prudent decisions and to mitigate the severity of potential problems before they arise.

Division Performance Policy

The County will regularly evaluate the departmental divisions and services they provide, as well as external factors that could affect their operations and their intended purpose in the future.

Divisions will use performance measures to review their effectiveness on quarterly basis. During the budget preparation process, each division will use benchmarks to compare its performance to others in the same line of public services.

Changes in County's fiscal condition, operational environment, and other organizational factors may result in redesigning of the primary functions, purposes, and types and scope of services provided by a division.

Compensation Policy

In order to maintain fair and equitable compensation for all employees, the County will strive to maintain salary levels, which represent the fiftieth (50^{th}) percentile of the comparable market basket. In extenuating situations, positions considered Market Impact Positions, may be held to criteria different from the salary structure.

At least every four years, the County will review all employees' classifications as well as the total payroll and benefits package for competitiveness with the market, including the private sector where applicable, and make adjustments as necessary.

It is a goal of the Board to treat employees equally with respect to pay, benefits, and advancement opportunities. The County will strive to bring collective bargaining agreements into conformance with these policies as the contracts are renewed. Any wage adjustments resulting from renewal of collective bargaining agreements will also be applied to the non-bargaining employees.

Other Postemployment Benefits (OPEB)

GASB Statement (45), *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions,* addresses how state and local governments should account for and report their costs and obligations related to post-employment healthcare and other non-pension benefits. Collectively, these benefits are commonly referred to as OPEB.

In general, the statement requires that state and local governmental employers account for and report the annual cost of OPEB and the outstanding obligations and commitments related to OPEB in essentially the same manner as they currently do for pensions. Annual OPEB cost for most employers will be based on actuarially determined amounts that, if paid on an ongoing basis, generally would provide sufficient resources to pay benefits as they come due. During budget preparation, the Board will determine a contribution amount to be placed toward the OPEB liability. In addition, funds remaining at the end of each fiscal year from the retirement and benefits account will be allocated toward the liability during fund balance adjustments. These funds will accrue each year and will be available when retirement benefits are to be paid. The County will strive to accumulate the necessary funds to fully fund the program over time.

Tax Increment Financing Policy

The Board has established six Community Redevelopment Areas (CRAs) per Florida State Statutes (FSS) Chapter 163, Part III (FSS 163.330-163.463). Funding for the CRAs is based upon an annual allotment through Tax Increment Financing (TIF) per FSS 163.387(1), and through a trust fund as defined in FSS 163.353. The CRAs will maintain separate trust funds and will not be co-mingled unless the Board has approved accordingly.

The Board will approve the allocation of CRA funds through the adoption of the CIP and the County budget. Modifications to the allocations may be necessary from time to time and will be communicated to the Board via existing policy and procedures. All expenditures will be made in accordance with Board policies and procedures. The Board will serve as members of the agency. The Community Development Department (CDD) will be a Board department established under the direction of the County Administrator. All employees in CDD will be County employees and will abide by all County policies and regulations. A Memorandum Of Understanding (MOU) may be executed between the BOCC and the CRA.

Economic Development Fund Policy

The Economic Fund was set up to boost economic activities by promoting and fostering economic development to targeted industries based upon job creation, wage levels, and capital improvements. The fund is created by Chapter 71, Article 2, General Ordinances, Martin County Code. In addition, Section 125.045, Florida Statutes authorizes the Board to extend public funds to attract and retain business enterprises.

The Economic Development Fund includes the following policy statements:

- Martin County Opportunity Fund, established by Resolution No. 10-6.9, is a deal closure program using a performance agreement to attract qualified targeted industries as defined in the Economic Element of the County's Comprehensive Plan in accordance with adopted guidelines.
- Martin County Job Creation Grant Program established by Resolution No. 10-6.10 is a reward program for job creation using a performance agreement, paid out over a number of years following creation and verification of jobs in accordance with adopted guidelines.
- Economic Development Impact and Building Permit Fee Mitigation established by Chapter 71, Article 2, General Ordinances, Martin County Code, uses an agreement with a Qualified Targeted Industry or business which provides that building permit and impact fees be paid from the Economic Development Fund and are replenished by the County from available funds, including impact and building permit fees.

These policies will be reviewed and revised annually to incorporate any policy or strategic objectives developed and approved by the Board.

Reimbursement for Legal Costs Policy

The policy provides procedures for the reimbursement of attorneys' fees and costs for Martin County officials and employees who successfully defend or prevail in civil, criminal or ethical actions for conduct performed in their official capacity while serving a public purpose. In accordance with Board directed policy, reimbursement of attorneys fees and costs for County officials and employees adopted November 26, 2019.

The amount of reimbursement may be approved by the County Administrator following review by the County Attorney if the requested amount is less than or equal to $7,500.00 per case and greater amounts will be approved by the Board.

Funding Outside of the Budget Process

Once the budget has been either tentatively approved or adopted, any requests for funding that are not included in the tentatively approved or adopted budget will be brought to the Board as an agenda item during one of the

Board's scheduled meetings. The agenda item will detail the nature of the request, public purpose, operational expense, relationship with similar organization and other funding alternatives. Funding will be dependent upon Board action.

ANNUAL POLICIES

The Board will annually adopt a balanced budget as their operating and capital plan for the fiscal year starting on October 1 and ending on September 30. The budget will balance expenditures with revenues and will be adopted as per the established timetable of the Truth in Millage Act (TRIM).

The annual budget will reflect revenue sources and expenditures by division within each department. The County's goal will be to pay for all recurring expenditures with recurring revenues and use nonrecurring revenues for nonrecurring expenditures. If a budget deficit is inevitable, the Board will reduce appropriations or identify revenues, which could be increased.

The budget will be developed based upon guidelines that are established by the Board during an annual review of the budget preparation process.

Division Performance Based Budget Policy

Martin County's budget development process will be division and performance based. In order to improve the effectiveness of governmental programs, the County will integrate performance measures and productivity indicators within the divisions' budgets, whenever possible and feasible.

The County will conduct all fiscal activities in accordance with the highest level of statutory and ethical standards.

The budget will be reviewed with the Board and will focus on the following:

- Division Changes - increases or decreases in the service level will be detailed and defined by division.
- New Divisions - proposed new divisions will be identified as a budget issue and will require detailed justification and analysis of the long-term fiscal impacts.
- Staffing - staff increases will be limited to cases mandated by the Comprehensive Plan level of service or support to Board strategic objectives. Reductions of staff will be done when there is no adverse effect on approved service levels. Reallocation of staff resources to improve efficiency and effectiveness will be at the discretion of the County Administrator and in accordance with the Human Resources Manual.

Division

All County divisions will develop spending patterns to keep costs to their absolute minimum necessary to deliver public services without substantially increasing the local tax burden.

- The budget will provide for adequate maintenance of capital infrastructure and equipment, and for required replacement of equipment as established by County's replacement standards.
- The County will maintain budgetary controls at the division level within each department.
- The County will develop and annually update a long-range financial forecasting system, which will include revenue, expenditure, and future cost projections. Financing of capital improvements as defined within the CIE/CIP and capital within the operating budgets will also be included.
- The County will periodically update their growth projections and capital needs assessments.

Fund Accounting Policy

The Board will account for all revenues and expenditures within the established funds as outlined in the Uniform Accounting System Manual developed by the State of Florida Department of Financial Services.

Re-appropriation from Prior Year Policy

The Board will allow for automatic carry forward of the following types of encumbrances not completed in the prior fiscal year: contracted, professional services, maintenance contracts, grant allocations, and capital equipment and projects. Approved capital projects will be re-appropriated and may be modified according to the CIP detail sheet adopted by the Board. Funds remaining within the Supervisor of Elections' equipment account will be placed into a reserve for future equipment replacement.

Financial Monitoring Policy

Monthly budget status reports will be provided to each division within the County. Each division's management will review the reports to analyze expenditures for accuracy and budget limitations. An executive summary report will be provided to the County Administrator. In addition to the monthly reports, all revenue resources will be reviewed periodically.

Audit Policy

The Board will provide for an annual independent audit of its financial statements. In addition to regular financial audits, the County may conduct internal audits of operational practices and financial activities as determined by the Internal Auditor.

BUDGET GUIDELINES FOR FISCAL YEAR 2025

Budget Guidelines will be presented to the Board annually as part of the budget preparation process. These guidelines are the basis of Board direction for development of the next fiscal year's budget and are to be considered during future budget deliberations. These guidelines are specific to the next budget year only, and will be amended annually, if necessary.

- Budgets will include benchmarks. Reviews of benchmarks may result in revision of performance measures.
- Departments will be benchmarking their cost of services by division to provide comparative analysis between the public and private sector when applicable.
- The County budget document will include elements required by the Government Finance Officers Association Distinguished Budget Award criteria.
- Ad valorem distributions will be separated between departments that are under the purview of the Board and those that are for constitutional officers' budget requests.
- Program Change Requests will be identified as separate budget requests with information detailing the nature of the request, full time equivalent (FTE), funding source, etc. These requests will represent any shifts in funding from the State or County, any Board directed requests, or directives by the County Administrator.
- Departments will provide cost reduction options, which may be included in the County Administrator's proposed budget. Such reductions will be prioritized and will clearly identify the impact to residents.
- New positions will be requested only when there is a change in service level relative to a Board strategic objective or Comprehensive Plan mandated level of service.
- The disclosure of all millages will be in compliance with Truth in Millage (TRIM).

- The Board will reflect all health care services for qualified Martin County residents collectively in accordance with Chapter 163, Article 2, General Ordinances, and Martin County Code.
- The Board will strive to assure continuance of existing levels of funding for the CIE/CIP to provide for fire rescue infrastructure and equipment, to maintain and develop parks and public beaches access, to maintain buildings, and to expand the library book and electronic media collections. The level of funding for these purposes depends on the portion of ad valorem allocation by the Board; therefore, it is subject to change.
- The Board will review the CIP and tentatively approve it in a workshop setting. Final adoption will occur simultaneously with the adoption of the budget.
- Road resurfacing, sidewalk, bike path construction and maintenance will be performed based upon a priority schedule approved annually during the budget process. Funding for these projects will be identified and budgeted accordingly in the Road Maintenance Unincorporated Area MSTU or gas tax funds.
- The Unincorporated MSTU Fund will include general revenue source of funding for divisions that are not fully fee supported.
- Wage increases for all employees will require a reserve consistent with the negotiated union contracts and the Employees Performance Appraisals.
- In an effort to maintain existing levels of service, fund balance from the Stormwater Maintenance Program may be utilized to purchase replacement of heavy equipment each as needed.
- Funding for replacement of voting equipment for the Supervisor of Elections will be accomplished by accumulating $25,000 annually. In addition, any remaining dollars in the General Elections division will be added to increase funding for this purpose.
- Road, landscaping, and other maintenance activities for projects completed by the Community Redevelopment Area (CRA) will be funded in the same manner as for other County assets: Road Maintenance MSTU, gas tax funds, or other sources appropriate for the specific type of assets.

Administration

Administration
Program Chart
Total Full-Time Equivalents (FTE) = 78.50

- **Administration Division**
  Total Full Time Equivalents (FTE) = 12.00
- **Office of Management & Budget**
  Total Full Time Equivalents (FTE) = 11.00
- **Commission**
  Total Full Time Equivalents (FTE) = 10.00
- **Human Resources & Risk Mgmt**
  Total Full Time Equivalents (FTE) = 12.00
- **Purchasing**
  Total Full Time Equivalents (FTE) = 6.00
- **Communications**
  Total Full Time Equivalents (FTE) = 8.00
- **Human Services - Community Services**
  Total Full Time Equivalents (FTE) = 0.90
- **Human Services - Veterans Services**
  Total Full Time Equivalents (FTE) = 4.05
- **Human Services - Social Services**
  Total Full Time Equivalents (FTE) = 0.85
- **Human Services - Substance Abuse Treatment Assist**
  Total Full Time Equivalents (FTE) = 5.25
- **Office of Tourism and Marketing**
  Total Full Time Equivalents (FTE) = 4.50
- **Human Services - Medical Services**
  Total Full Time Equivalents (FTE) = 1.15
- **Human Services - Housing**
  Total Full Time Equivalents (FTE) = 1.80
- **Legislative Division**
  Total Full Time Equivalents (FTE) = 1.00

				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**76.50**	**78.50**	**78.50**	**0.00**	**0.00%**
Total Budget Dollars	**19,446,330**	**11,604,391**	**12,809,407**	**1,205,016**	**10.38%**

Administration

Introduction

The County Administrator serves as the Chief Executive Officer of Martin County government, whose primary responsibility is to efficiently and effectively provide a high level of service and implement the goals and policies of the Board to meet the needs of Martin County citizens. The Office of the Administrator provides primary staff support to the Board and guides the use of County staff and resources in implementing policy decisions. A key objective is to increase community awareness about County objectives and the successes of the services provided by the County. Another area of interest is the maintenance of a strong leadership and management framework that will support the departments in the daily operations and accomplishment of both County and departmental goals and objectives. Administration encourages the training and career development of employees in order to deliver quality services to the residents of Martin County. Administration aims to protect the quality of life for Martin County residents by developing a high performing organization that focuses on the citizens of Martin County, recognizing the importance of fiscal accountability, providing efficient and effective services and supporting a professional workforce.

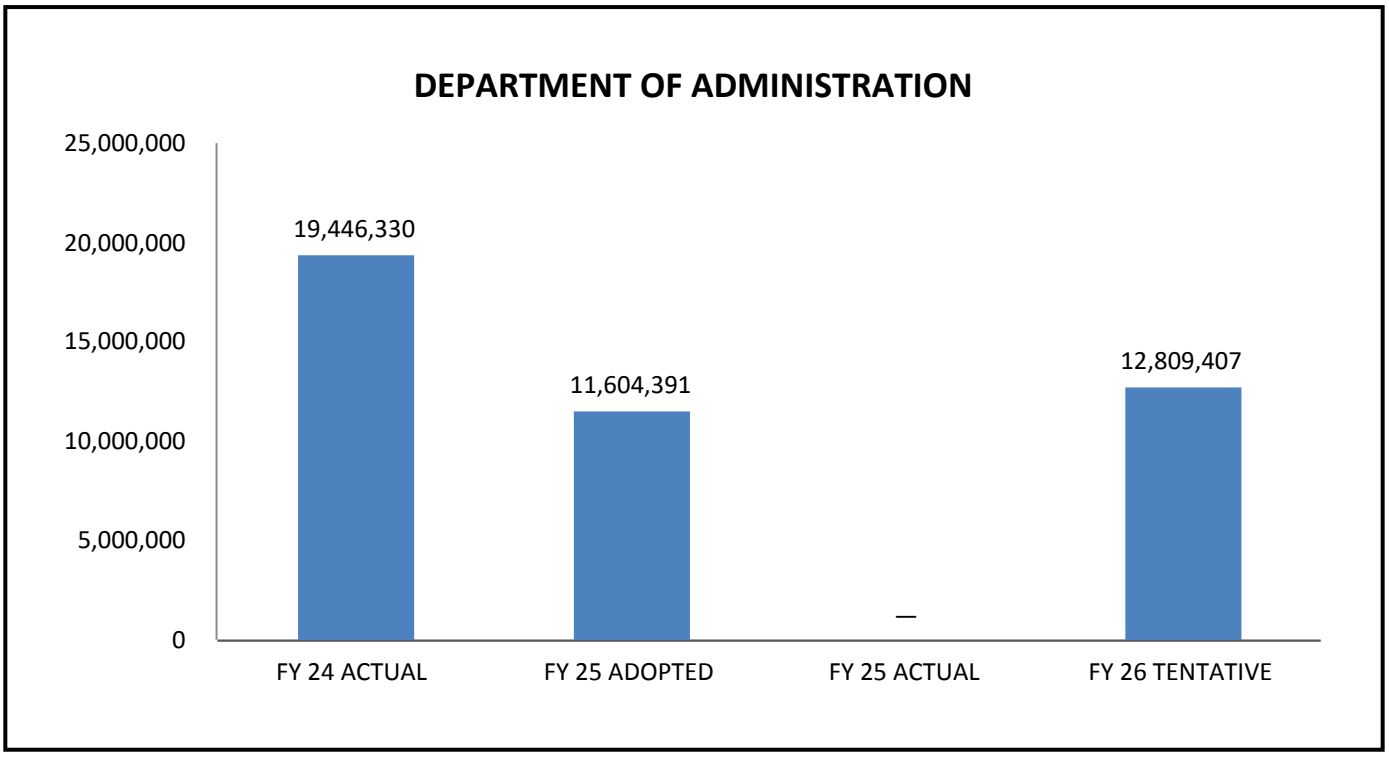
Key Issues and Trends

Key issues and trends are addressed within the Budget Overview preceding this section.

Administration

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Administration Division	1,842,683	1,852,408	0	2,170,634
Office of Management & Budget	1,272,335	1,273,188	0	1,360,632
Commission	1,122,057	1,161,099	0	1,270,622
Human Resources & Risk Mgmt	1,400,544	1,487,292	0	1,650,867
Purchasing	547,457	554,032	0	656,594
Communications	852,301	877,740	0	978,014
Human Services - Community Services	110,611	112,057	0	120,737
Human Services - Veterans Services	208,931	216,606	0	366,772
Human Services - Social Services	569,389	93,865	0	98,824
Human Services - Substance Abuse Treatment Assist	1,845,412	563,435	0	880,068
Office of Tourism and Marketing	2,429,343	2,817,514	0	2,631,421
Human Services - Medical Services	5,912,348	353,772	0	363,602
Human Services - Housing	1,215,964	117,195	0	125,308
Legislative Division	116,956	124,188	0	135,312
Total Expenses	**19,446,330**	**11,604,391**	**0**	**12,809,407**



Administration

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01100 Executive Salaries	881,775	813,065	0	898,528
01200 Regular Salaries	4,932,536	4,960,416	0	5,684,745
01300 Other Salaries	15,745	15,600	0	15,600
01400 Overtime	630	0	0	0
01501 Cell Phone Stipend	6,469	6,360	0	7,340
01502 Internet Access Stipend	85	0	0	480
01504 Class C Meal Reimbursement	26	0	0	0
02101 FICA	332,699	357,260	0	403,819
02102 Medicare	80,525	83,553	0	94,443
02200 Retirement Contributions	1,153,389	1,142,735	0	1,339,607
02300 Life and Health Insurance	967,028	1,047,637	0	1,150,714
03100 Professional Services	7,500	0	0	0
03101 Professional Services - IT	0	8,000	0	8,000
03400 Other Contractual Services	6,031,094	566,149	0	509,158
03405 IT Services	758	6,841	0	1,341
03410 Other Contractual Svcs - Staffing	351,884	128,600	0	196,600
04000 Travel and Per Diem	110,361	81,839	0	129,629
04001 Travel and Per Diem/Mandatory	1,258	3,000	0	5,700
04002 Travel and Per Diem/Educational	36,605	15,056	0	60,556
04100 Communications	8,605	8,260	0	7,460
04101 Communications- Cell Phones	6,123	3,720	0	3,200
04104 Communications-Data/Wireless Svcs	8,215	2,275	0	5,035
04200 Freight and Postage	15,494	15,193	0	14,443
04400 Rentals and Leases	14,188	9,499	0	9,499
04401 Rentals and Leases/Pool Vehicles	14,095	9,960	0	10,935
04402 Rentals and Leases/Copier Leases	13,752	22,473	0	21,223
04406 Rental and Leases/Light Fleet	0	0	0	9,767
04600 Repairs and Maintenance	0	1,200	0	1,200
04610 Vehicle Repair and Maintenance	2,949	1,800	0	4,300
04612 Software Maintenance	1,600	0	0	1,900
04614 Hardware Maintenance	1,100	2,500	0	1,500
04700 Printing and Binding	22,517	25,520	0	25,270
04800 Promotional Activities	1,659,186	1,773,917	0	1,463,791
04900 Other Current Charges	263,173	8,925	0	7,825
04910 Fleet Replacement Charge	7,650	8,135	0	0
05100 Office Supplies	33,907	20,400	0	26,600
05179 Other Equipment $1000-$4999.99	7,946	2,500	0	2,500
05195 Non-Capital Computer Equipment	3,959	500	0	2,000
05199 Other Non-Capital Equipment	20,175	4,600	0	5,850
05200 Operating Supplies	24,562	10,700	0	10,900
05204 Fuel	2,156	3,300	0	4,800
05207 Computer Supplies	54	1,650	0	650

Administration

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
05208 Software Licenses	560	2,100	0	2,960
05210 Food	795	0	0	0
05211 Software Services	11,680	14,388	0	15,488
05213 Medical Supplies	181,178	73,089	0	73,089
05400 Publications and Memberships	47,789	21,900	0	38,075
05402 Publications/Subscriptions	7,541	3,009	0	2,820
05403 On Line Database/ Subscriptions	3,794	3,430	0	3,430
05500 Training	86,524	49,714	0	113,014
06400 Furniture and Equipment	28,670	0	0	0
06401 Computer Equipment	0	10,000	0	0
08202 SHIP Rehabilitation	792,904	0	0	0
08215 Project Delivery Services	36,323	0	0	0
08300 Other Grants and Aids	1,206,800	33,000	0	193,000
09901 Budget Reserves For Contingencies	0	220,623	0	220,623
Total Expenses	**19,446,330**	**11,604,391**	**0**	**12,809,407**

Revenues

Revenue Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Grants	1,572,934	0	0	0
Charges for Services	223,688	117,000	0	163,550
Miscellaneous Revenues	1,327,457	25,000	0	25,000
General Fund	7,564,793	7,608,391	0	8,691,289
Health Care/ Medical Services	5,912,348	353,772	0	363,602
Tourist Development	1,946,216	2,817,514	0	2,631,421
$65 LCL ORD - ALT Juv Prog FS939.185	35,359	43,005	0	46,550
Florida Opioid Settlements	242,631	0	0	190,611
Road Projects	92,456	105,581	0	112,833
Other County Capital Projects	51,198	51,844	0	55,467
Consolidated Fire/EMS	149,198	146,606	0	159,036
Solid Waste	120,688	123,402	0	135,349
Consolidated - Operating	207,364	212,276	0	234,699
Total Revenues	**19,446,330**	**11,604,391**	**0**	**12,809,407**

Administration
Administration Division

Mission Statement

To meet the needs of Martin County citizens by implementing Board policies, leading departments in attaining Board goals and objectives, and enabling community awareness through open communication.

Services Provided

Administration provides key services to the Board of County Commissioners, citizen boards and committees, departments, private and non-profit groups and individual citizens of Martin County. Specifically, Administration responds to information and service requests by the Commission and represents the Board as directed. Citizen boards and committees receive records maintenance and member selection assistance from Administration. By providing quality leadership, encouraging professional development and aiding in the management of operations, Administration maintains a strong framework for department success. To provide public awareness, Administration communicates with groups, organizations and individual citizens through the Board-adopted Communications Strategic Plan.

Goals and Objectives

- Provide oversight of the Martin County website.
- Implement the adopted Martin County Communications Strategic Plan.
- Continue to provide oversight of the Board's Strategic Planning process; report to the Board quarterly on work plan progress.
- Strengthen the quality, reliability, and usefulness of performance measures in all departments.
- Release the agenda in accordance with policy guidelines.
- Fill vacancies on Commission-appointed Boards and Committees within 60 days of a vacancy occurring
- Improve performance with the successful Request for Service system in regard to request completion within set deadlines
- Assist departments in advocating concepts and strategies to maximize funding awards, such as grant stacking and adjustment to the Comprehensive Plan which may positively impact the potential of awards

Benchmarks

Administration will conduct research to identify the "best management practices" being used for program(s) management in other Florida local governments and determine where improvement in current methodologies may be embraced.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Agenda process time	%	92	75	N/A	75
Completed Public Records Requests	%	99	99	N/A	99

Outcomes

Meet all established guidelines with regard to Board requests, initiatives and programs.

Administration
Administration Division

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Administrative Services Program Coordinator	1.00	1.00
Assistant County Administrator	2.00	2.00
Chief of Staff	1.00	1.00
County Administrator	1.00	1.00
Lead Security Officer Armed	1.00	1.00
Records Administrator	1.00	1.00
Records Supervisor	1.00	1.00
Security Officer Armed	1.00	1.00
Security Officer Unarmed/ Courier	1.00	1.00
Senior Public Records Assistant	1.00	1.00
Special Assistant to Assistant County Administrator	1.00	1.00
Total FTE	**12.00**	**12.00**

Administration
Administration Division

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01100 Executive Salaries	485,732	418,540	0	490,653
01200 Regular Salaries	716,584	782,367	0	858,001
01300 Other Salaries	15,745	15,600	0	15,600
01501 Cell Phone Stipend	1,445	1,440	0	1,440
02101 FICA	61,498	73,759	0	79,246
02102 Medicare	17,099	17,250	0	18,533
02200 Retirement Contributions	284,532	295,705	0	319,848
02300 Life and Health Insurance	141,104	162,408	0	187,966
03400 Other Contractual Services	1,193	0	0	1,000
03410 Other Contractual Svcs - Staffing	47,722	52,000	0	120,000
04000 Travel and Per Diem	8,872	5,600	0	9,000
04002 Travel and Per Diem/Educational	18,594	1,500	0	20,000
04100 Communications	570	1,300	0	1,300
04104 Communications-Data/Wireless Svcs	2,212	425	0	2,500
04200 Freight and Postage	161	1,000	0	500
04401 Rentals and Leases/Pool Vehicles	4,410	525	0	0
04402 Rentals and Leases/Copier Leases	1,665	4,000	0	3,000
04406 Rentals and Leases/Light Fleet	0	0	0	1,647
04610 Vehicle Repair and Maintenance	2,293	300	0	2,800
04700 Printing and Binding	1,559	3,000	0	2,000
04900 Other Current Charges	10	0	0	0
04910 Fleet Replacement Charge	2,800	2,725	0	0
05100 Office Supplies	797	2,100	0	1,800
05195 Non-Capital Computer Equipment	1,494	0	0	1,500
05199 Other Non-Capital Equipment	3,118	750	0	1,000
05200 Operating Supplies	1,197	2,000	0	2,000
05204 Fuel	1,735	1,800	0	3,800
05400 Publications and Memberships	7,107	3,375	0	10,000
05402 Publications/Subscriptions	0	739	0	500
05500 Training	11,117	2,200	0	15,000
Total Expenses	**1,842,683**	**1,852,408**	**0**	**2,170,634**

Accounts of Interest

03400 - Increase to reflect the operational needs anticipated for FY26.
03410 - Increase for additional Public Records staffing.
04000 - 04002 - Increase to reflect the anticipated travel expenses essential to departmental operations.
04104 - Increase based on actual cost for wireless plans for iPad services.
04200 - 04402 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for departments vehicles.
04610 - Increase attributable to realized repair and maintenance costs.
04700 - Decrease to reflect actual expenditures.

Administration
Administration Division

04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.
05100 - 05199 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
05204 - 05500 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.

Significant Changes
There are no significant program changes.

Administration
Office of Management & Budget

Mission Statement

Provide fiscally sound financial support to all internal and external customers while ensuring compliance with financial procedures. The Office of Management and Budget utilizes short and long-term planning to facilitate a high-performance organization.

Services Provided

- Provide financial management assistance to the Board, County Administrator, and departments.
- Develop, monitor, and control the County's annual operating budget.
- Forecast and monitor County revenues.
- Assist departments in the development of effective performance measures.
- Conduct research and analysis for special projects as requested by the Board and the County Administrator.
- Update the fiscal policies annually.
- Ensure compliance with the Truth in Millage (TRIM) process.
- Administer Grant Management Policy.

Goals and Objectives

- Produce high quality tentative and adopted budget books within required timeframes.
- Provide direction to County departments and ensure that expenditures are recorded accurately and within the approved budget.
- Provide accurate financial information to internal and external customers in a timely manner.
- Ensure Truth in Millage (TRIM) processes, responsibilities and requirements are met.
- Administer and promote compliance with Martin County Grant Management Policy.
- Enhance employee competencies through continued training and education.
- Reduce operational expenditures through increased use of technology.

Benchmarks

- Continue to be recognized by Government Financial Officers Association (GFOA) by receiving the Distinguished Budget Presentation Award annually.
- Grants are in compliance with Federal and State rules and regulations and Martin County Grant Management Policy.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Active Grants	#	117	90	N/A	90
DOR TRIM Compliance	%	100	100	N/A	100
Audit Findings - Grants	%	100	100	N/A	100
GFOA Award	Y	Yes	Yes	N/A	Yes

Outcomes

- Public funds are effectively monitored to meet budgetary policy as approved by the Board
- The integrity of financial records is preserved

Administration
Office of Management & Budget

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Budget & CIP Coordinator	1.00	1.00
Budget & Fiscal Operations Coordinator	1.00	1.00
Director of OMB	1.00	1.00
Financial Analyst	3.00	3.00
Financial Specialist	1.00	1.00
Grants Management Coordinator	1.00	1.00
Senior Financial Analyst	2.00	2.00
Utilities Financial Manager	1.00	1.00
Total FTE	**11.00**	**11.00**

Administration
Office of Management & Budget

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	897,043	895,896	0	958,190
01400 Overtime	19	0	0	0
02101 FICA	53,368	55,546	0	59,407
02102 Medicare	12,481	12,990	0	13,894
02200 Retirement Contributions	156,467	152,368	0	175,321
02300 Life and Health Insurance	124,032	141,103	0	138,535
04000 Travel and Per Diem	591	925	0	925
04002 Travel and Per Diem/Educational	2,707	1,610	0	1,610
04200 Freight and Postage	44	250	0	250
04401 Rentals and Leases/Pool Vehicles	30	200	0	200
04402 Rentals and Leases/Copier Leases	1,935	1,350	0	1,350
04700 Printing and Binding	2,197	4,450	0	4,450
04900 Other Current Charges	715	700	0	700
05100 Office Supplies	790	2,000	0	2,000
05195 Non-Capital Computer Equipment	426	0	0	0
05199 Other Non-Capital Equipment	6,782	0	0	0
05200 Operating Supplies	1,286	600	0	600
05207 Computer Supplies	54	200	0	200
05211 Software Services	5,000	0	0	0
05400 Publications and Memberships	4,455	1,000	0	1,000
05500 Training	1,914	2,000	0	2,000
Total Expenses	**1,272,335**	**1,273,188**	**0**	**1,360,632**

Accounts of Interest
There are no accounts of interest to highlight and no notable increases in operating line items.

Significant Changes
There are no significant program changes.

Administration
Commission

Mission Statement

The Board of County Commissioners is the legislative branch of Martin County government. The primary responsibility of the Commission is to set policies and goals for the County Administration to implement programs and governmental services aimed at providing for the high quality of life, health, safety, and welfare of the general public.

Services Provided

The Martin County Board of County Commissioners provides policy direction which results in the implementation of programs that provide for the health, safety and welfare of the general public:

- Protect and enhance the county's natural environmental resources
- Maintain a strong urban services boundary
- Fully fund or mitigate major budget issues to deliver the highest quality county services
- Achieve economic development among existing and new companies
- Promote/encourage countywide green initiatives/policies in their built and natural environments

Goals and Objectives

- Participate on Advisory Boards and Committees that determine multi-jurisdictional policies applicable to the region
- Update the Comprehensive Growth Management Plan as applicable by law
- Set policies and, through County Administration, implement procedures that provide for the health, safety, and welfare of the citizens of Martin County
- Review and revise strategic objectives for the County

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
County Commissioner Dist 1	1.00	1.00
County Commissioner Dist 2	1.00	1.00
County Commissioner Dist 3	1.00	1.00
County Commissioner Dist 4	1.00	1.00
County Commissioner Dist 5	1.00	1.00
Commission Aide	5.00	5.00
Total FTE	**10.00**	**10.00**

Administration
Commission

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01100 Executive Salaries	396,043	394,525	0	407,875
01200 Regular Salaries	259,118	266,640	0	296,800
01501 Cell Phone Stipend	482	480	0	480
02101 FICA	38,242	40,992	0	43,690
02102 Medicare	8,944	9,587	0	10,218
02200 Retirement Contributions	234,036	234,442	0	280,982
02300 Life and Health Insurance	161,834	171,008	0	148,317
04000 Travel and Per Diem	7,371	28,300	0	43,300
04002 Travel and Per Diem/Educational	2,074	1,800	0	21,800
04101 Communications- Cell Phones	782	1,700	0	1,700
04104 Communications-Data/Wireless Svcs	1,604	875	0	1,560
04200 Freight and Postage	29	700	0	500
04400 Rentals and Leases	803	50	0	50
04401 Rentals and Leases/Pool Vehicles	40	0	0	100
04402 Rentals and Leases/Copier Leases	1,668	3,250	0	3,000
04700 Printing and Binding	1,517	500	0	500
04900 Other Current Charges	0	1,000	0	1,000
05100 Office Supplies	3,179	3,000	0	3,000
05195 Non-Capital Computer Equipment	160	0	0	0
05199 Other Non-Capital Equipment	0	500	0	500
05200 Operating Supplies	0	1,000	0	1,000
05400 Publications and Memberships	225	250	0	250
05402 Publications/ Subscriptions	456	0	0	500
05500 Training	3,449	500	0	3,500
Total Expenses	**1,122,057**	**1,161,099**	**0**	**1,270,622**

Accounts of Interest

04000 - 04002 - Increase to reflect the anticipated travel expenses essential to departmental operations.
04104 - Increase to reflect the actual cost of wireless plans.
04200 - 04402 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
05402 - Increase to reflect the operational needs anticipated for FY26.
05500 - Increase to accommodate training requirements and professional certifications.

Significant Changes

There are no significant program changes.

Administration
Human Resources & Risk Management

Mission Statement

Through strategic business partnerships with all County departments, the Division provides human resources and risk management services in areas of: recruitment, selection, compensation and rewards, employee/labor relations, training/development, risk management, safety, prevention and loss control, ADA compliance and benefit programs.

Services Provided

- Technical and advisory assistance to managers and employees within the organization regarding staffing and employee and labor relations issues.
- Conduct labor negotiations with employee groups represented by labor unions.
- Provide training to staff to ensure compliance with all applicable federal, state and local regulations.
- Communicate health insurance plans and assist employees with insurance issues.
- Develop and maintain a competitive and cost-effective benefits package.
- Create and conduct safety training to educate employees on safety initiatives in an effort to reduce exposure to loss in the workplace.
- Manage the County's Risk Management Programs including Workers' Compensation, Property, Casualty and Liability insurance.

Goals and Objectives

- Provide technical and advisory assistance to managers and employees within the organization regarding staffing, employee and labor relations issues.
- Establish staffing and retention strategies and initiatives that meet organizational objectives by attracting and retaining a well-qualified, high performance, diverse workforce.
- Establish and maintain a systematic, cost-effective program of training and development for managers, supervisors, and employees.
- Reduce lost time accidents in the workplace through effective safety training programs.
- Communicate the County's benefits package.
- Ensure the County is in compliance with applicable labor and employment laws and regulations.
- Develop, maintain, and communicate a competitive wage and classification program.
- Provide effective leadership role in contract negotiations with two (2) County labor unions to achieve equitable labor agreements.
- Educate employees on the use of the Employee Health Center to increase utilization and drive down the expense to the County's health insurance program.
- Develop performance management programs that drive organizational performance and align with strategic objectives.

Benchmarks

- Martin County's performance management system is a benchmark for other agencies. It is an effective management tool which measures and rewards employee performance and links employee performance objectives to organizational goals.
- Martin County's Institute for Lifelong Education and Learning (MILE), Safety (SMILE) and Sailfish Academy are benchmarks for other agencies due to its innovative and cost-effective structure.
- Martin County Workers' Compensation Claims Experience Modification Rate is compared to applicable benchmarks.
- Workers Compensation transitional/return to work program is a benchmark and continually monitored.
- Safety Survey program reviews sites for potential hazards and corrective measures is a benchmark for other entities for hazard identification and regularly monitored.
- Time to fill open positions compared to statistics from Society for Human Resource Management (SHRM).

Administration
Human Resources & Risk Management

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Employee Training Hours	#	14,892	10,000	N/A	10,000
Employee Wellness Initiatives	#	72	40	N/A	40
Countywide Turnover Rate	%	9	10	N/A	10

Outcomes

- The Human Resources function will focus on a business team partnership to successfully implement policies and structures that will address the goals and objectives of departments. This will enable a successful contribution of Human Resources' products and services to fulfill customers' evolving needs and demonstrate both value and cost-effectiveness.
- Administration of employee benefits programs will identify maintenance areas which will be addressed to produce further cost effectiveness and greater customer satisfaction, be innovative, cost effective and result in customer satisfaction. A proactive safety program will result in a reduction in Workers' Compensation claims.
- Conduct labor negotiations to ensure a competitive labor agreement that will facilitate harmonious relations between labor and management.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Deputy Director of HR & Risk	1.00	1.00
Director of HR & Risk	1.00	1.00
FRD Chief HR Officer	1.00	1.00
HR & Risk Coordinator	2.00	2.00
HRIS Analyst	1.00	1.00
Human Resources Administrator	1.00	1.00
Human Resources Generalist	1.00	1.00
Human Resources Technician	1.00	1.00
Risk Administrator	1.00	1.00
Safety & Training Officer	1.00	1.00
Training & Development Manager	1.00	1.00
Total FTE	**12.00**	**12.00**

Administration
Human Resources & Risk Management

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	926,120	929,285	0	1,042,948
01501 Cell Phone Stipend	2,409	2,400	0	2,400
02101 FICA	53,617	57,616	0	64,662
02102 Medicare	12,539	13,475	0	15,123
02200 Retirement Contributions	165,470	153,829	0	180,198
02300 Life and Health Insurance	183,034	194,161	0	209,070
03400 Other Contractual Services	0	8,800	0	8,800
03410 Other Contractual Svcs - Staffing	23,943	66,600	0	66,600
04000 Travel and Per Diem	643	750	0	750
04002 Travel and Per Diem/Educational	1,745	7,316	0	7,316
04104 Communications-Data/Wireless Svcs	1,420	975	0	975
04200 Freight and Postage	1,579	2,500	0	2,500
04400 Rentals and Leases	989	5,400	0	5,400
04401 Rentals and Leases/Pool Vehicles	430	160	0	160
04402 Rentals and Leases/Copier Leases	3,012	5,310	0	5,310
04406 Rentals and Leases/Light Fleet	0	0	0	1,800
04610 Vehicle Repair and Maintenance	205	500	0	500
04700 Printing and Binding	2,521	2,700	0	2,700
04800 Promotional Activities	64	10,000	0	10,000
04900 Other Current Charges	435	0	0	0
04910 Fleet Replacement Charge	2,500	1,860	0	0
05100 Office Supplies	2,825	2,500	0	2,500
05195 Non-Capital Computer Equipment	730	0	0	0
05199 Other Non-Capital Equipment	820	0	0	0
05200 Operating Supplies	3,017	4,100	0	4,100
05204 Fuel	227	200	0	200
05210 Food	24	0	0	0
05211 Software Services	78	0	0	0
05400 Publications and Memberships	2,254	2,445	0	2,445
05402 Publications/Subscriptions	459	320	0	320
05500 Training	7,394	14,090	0	14,090
Total Expenses	**1,400,544**	**1,487,292**	**0**	**1,650,867**

Accounts of Interest

04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Program, with annual lease agreements for department vehicles.

04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.

Significant Changes

There are no significant program changes.

Administration
Purchasing

Mission Statement

Provide effective and efficient procurement solutions that support the County's strategic objectives. Dedicated to sourcing and acquiring goods and services of the highest quality at the most competitive pricing. Ensure transparency, efficiency and ethical practices throughout the procurement process while striving to foster positive vendor relationships and contribute to the overall success and sustainability of County operations.

Services Provided

- Acquisition of goods and services.
- Assist in the preparation of unit price (continuing services) contracts for County Departments that have an ongoing need for various commodities.
- Assist in-County municipalities, contiguous counties/cities, vendors, Constitutional Officers, and State Agencies, as needed.
- Contract management.
- Fixed asset inventory control.
- Identify department needs for goods and services and assist in/or preparation of bid documents.
- Provide contract administration support to all departments/divisions as required.
- Provide procurement-related training.
- Research and evaluate specified goods and services to establish vendor sources for required commodities.
- Research past, current and future market trends of various markets to include new sources of supply, pricing, serviceability and other factors which can assist Departments in making buying decisions
- Sale or disposal of surplus property.
- US mail processing.

Goals and Objectives

- Assure adherence to all laws, regulations, and procedures related to County procurement.
- Achieve cost savings through strategic sourcing, negotiation, and supplier management to optimize purchasing decisions.
- Deal fairly and equitably with all vendors seeking to do business with Martin County.
- Enhance Purchasing staff skills with continuing education and certification opportunities.
- Ensure that procurement decisions are aligned with organizational objectives.
- Ensure that procurement transactions are conducted in a manner providing full and open competition whenever practical.
- Maintenance and ongoing development of electronic payables (e-payables) and procurement card (p-card) programs to generate rebate revenue from County purchases.
- Promote positive aspects of "doing business" with the County to further encourage and maintain a fair and open arena for competition.
- Provide professional procurement services for all departments and divisions within the County.
- Review and revise purchasing forms and templates, as needed.
- Streamline procurement processes, reduce cycle times and eliminate bottlenecks through process improvement initiatives, automation and leveraging of technology solutions.
- Update the County's Purchasing Manual on a biennial basis to reflect current needs and changes in the law.

Benchmarks

- Customer Service: 95% of all internal and external procurement related inquiries will be answered within 24-hours.
- Fixed Assets/Inventory: Achieve 100% success rate in locating and accounting for all County assets during the annual inventory audit.

Administration
Purchasing

- Procurement-related certifications/designations: 100% of Purchasing Division staff will obtain and maintain certifications/designations through the National Institute of Governmental Purchasing (NIGP), Universal Public Procurement Certification Council (UPPCC), and/or National Contract Management Association (NCMA)
- Purchase Requisition Accuracy: Reduce the number of Purchase Orders (POs) submitted by staff that require corrections by 25% each fiscal year

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Purchasing Division – Purchase Orders	#	8,407	9,500	N/A	8,600
# of Solicitations Issued	#	86	100	N/A	100
Revenue Generation - Rebates	$	316,338.55	250,000	N/A	300,000
Rev Generation - Surplus Inventory Sales	$	435,347.91	400,000	N/A	400,000

Outcomes
The Purchasing Division will continue to be a cost reduction and revenue generating function through effective and ethical price negotiation with vendors and the continued expansion of e-payables resulting in significant rebates to the County.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Chief Procurement Officer	1.00	1.00
Contracts Coordinator	1.00	1.00
Procurement Supervisor	1.00	1.00
Purchasing Agent	2.00	2.00
Senior Purchasing Agent	1.00	1.00
Total FTE	**6.00**	**6.00**

Administration
Purchasing

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	395,436	400,767	0	467,113
02101 FICA	23,875	24,848	0	28,961
02102 Medicare	5,584	5,811	0	6,773
02200 Retirement Contributions	76,612	76,662	0	94,235
02300 Life and Health Insurance	33,444	36,344	0	47,552
04000 Travel and Per Diem	2,055	0	0	0
04002 Travel and Per Diem/Educational	855	1,000	0	2,000
04200 Freight and Postage	40	100	0	100
04400 Rentals and Leases	1,385	0	0	0
04401 Rentals and Leases/Pool Vehicles	0	300	0	300
04700 Printing and Binding	0	200	0	200
04900 Other Current Charges	37	0	0	0
05100 Office Supplies	706	1,500	0	1,500
05199 Other Non-Capital Equipment	1,721	0	0	0
05200 Operating Supplies	348	0	0	0
05208 Software License	160	0	0	360
05211 Software Services	49	0	0	0
05400 Publications and Memberships	1,400	1,500	0	1,500
05500 Training	3,750	5,000	0	6,000
Total Expenses	**547,457**	**554,032**	**0**	**656,594**

Accounts of Interest

04002 - Increase to accommodate the cost of in-person Florida Association of Public Procurement Officials (FAPPO) Conference for professional development of purchasing staff.

05208 - Addition of two ChatGPT licenses to support staff productivity.

05500 - Increase is attributed to additional staff pursuing professional certifications and training essential for departmental operations.

Significant Changes

There are no significant program changes.

Administration
Communications

Mission Statement

The Office of Communications informs and educates Martin County residents by providing accurate and timely information related to Martin County programs, projects and services.

Services Provided

Services include, but are not limited to, the following:

- Copywriting, speech writing, editing and proofreading.
- Event coordination.
- Graphic design services (brochures, flyers, ads, info graphics, presentations, etc.).
- Media relations (press releases, media pitches, interviews, working with media, etc.).
- Crisis communications.
- ESF 14/Public Information-Emergency Management functions.
- Newsletter creation and distribution.
- Issue campaign management (assessments, sales tax, branding, etc.).
- Martin CARES program coordination.
- Video production for Martin County Television (MCTV), social media, website and other platforms.
- Social media management – content, strategy, analytics (X, Facebook, Instagram, YouTube).
- Proclamation creation.
- Internal communications.
- Overall content creation (research, strategy, digital and print materials).

Goals and Objectives

- Plan and manage communication of county programs and services.
- Inform and engage the community through proactive, transparent, accessible communication.
- Improve organizational alignment and productivity.

Benchmarks

Successfully implement guiding principles of the Communications Strategic Plan relevant to communication including:

- Telling our own story vs. expecting someone else to do it.
- Proactive vs. reactive.
- Inclusive vs. exclusive.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Media pitches resulting in stories	#	106:159	66:119	N/A	75:125
Annual Report/State of the County Address produced	#	1	1	N/A	1
County events produced (groundbreakings, ribbon cuttings, etc.)	#	11	12	N/A	12
"County Connection" e-newsletters published	#	50	48	N/A	48
Reach residents through county social media (FB & Instagram) (in thousands)	#	641,000	368,000	N/A	386,000
Videos and meetings produced	#	162	150	N/A	150

Administration
Communications

Outcomes

The Office of Communications will efficiently and effectively facilitate the dissemination of information to residents and visitors on behalf of the Martin County Board of County Commissioners through all available communication methods.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Broadcast Engineer	1.00	1.00
Communications Coordinator	1.00	1.00
Communications Director	1.00	1.00
Communications Specialist	1.00	1.00
MCTV Manager	1.00	1.00
Senior Communications Coordinator	1.00	1.00
Video Producer/Editor	1.00	1.00
Webmaster	1.00	1.00
Total FTE	**8.00**	**8.00**

Administration
Communications

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	537,696	559,970	0	641,314
01400 Overtime	611	0	0	0
01501 Cell Phone Stipend	723	720	0	720
02101 FICA	31,330	34,718	0	39,761
02102 Medicare	7,327	8,120	0	9,299
02200 Retirement Contributions	73,149	76,324	0	89,976
02300 Life and Health Insurance	112,312	132,567	0	128,853
03400 Other Contractual Services	1,704	5,500	0	1,500
03405 IT Services	758	6,841	0	1,341
04000 Travel and Per Diem	384	0	0	2,000
04002 Travel and Per Diem/Educational	726	0	0	2,000
04100 Communications	5,883	6,600	0	5,800
04101 Communications-Cell Phones	653	1,400	0	1,000
04200 Freight and Postage	389	100	0	100
04401 Rentals and Leases/Pool Vehicles	140	1,200	0	1,200
04402 Rentals and Leases/Copier Leases	1,314	2,400	0	2,400
04406 Rentals and Leases/Light Fleet	0	0	0	6,320
04600 Repairs and Maintenance	0	500	0	500
04610 Vehicle Repair and Maintenance	451	1,000	0	1,000
04612 Software Maintenance	1,600	0	0	1,900
04614 Hardware Maintenance	1,100	2,500	0	1,500
04700 Printing and Binding	622	250	0	1,050
04800 Promotional Activities	110	0	0	500
04900 Other Current Charges	1,563	3,000	0	2,000
04910 Fleet Replacement Charge	2,350	3,550	0	0
05100 Office Supplies	8,830	1,500	0	8,000
05179 Other Equipment $1000-$4999.99	7,946	2,500	0	2,500
05195 Non-Capital Computer Equipment	0	500	0	500
05199 Other Non-Capital Equipment	6,694	3,000	0	4,000
05200 Operating Supplies	8,366	2,000	0	2,000
05204 Fuel	194	1,000	0	500
05207 Computer Supplies	0	1,250	0	250
05208 Software Licenses	210	800	0	1,300
05211 Software Services	239	0	0	0
05400 Publications and Memberships	3,817	500	0	4,000
05403 On Line Database/ Subscriptions	2,447	3,430	0	3,430
05500 Training	1,991	4,000	0	9,500
06400 Furniture and Equipment	28,670	0	0	0
06401 Computer Equipment	0	10,000	0	0
Total Expenses	**852,301**	**877,740**	**0**	**978,014**

Administration
Communications

Accounts of Interest

03400 - 04101 - Adjustments to various accounts to reflect the operational needs anticipated for FY26 . No aggregate increase in these line items.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04612 - 04800 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
04900 - Reallocated to 05199 account to reflect the operational needs anticipated for FY26 .
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Lease Program.
05100 - Reallocated from 06401 account to reflect the operational needs anticipated for FY26.
05199 - Reallocated from 04900 account to reflect the operational needs anticipated for FY26.
05204 - 05208 - Adjustments to various accounts to reflect the operational needs anticipated for FY26 . No aggregate increase in these line items.
05400 - Reallocated from 06401 to reflect the operational needs anticipated for FY26.
05500 - Adjustment to reflect professional certifications and training essential for departmental operations.
06401 - Reallocated to 05100 and 05400 accounts to reflect the operational needs anticipated for FY26.

Significant Changes

There are not significant program changes.

Administration
Human Services - Community Services

Mission Statement

Enhance the quality of life for Martin County residents and visitors. Collaborate with public and private sector organizations and coalitions for planning, problem-solving and customer service provision.

Services Provided

- Collaborate with area agencies in the community planning process for a wide variety of issues; including health care, affordable housing, and homelessness prevention.
- Responsible for individual resident recovery post disaster (ESF15) and participate in disaster preparation, response and fulfilling unmet needs.

Goals and Objectives

- Partner with Martin County Health Department and participate in the development of Community Health Improvement Plan (CHIP).
- Participate in Comprehensive Emergency Management Plan revision and Post Disaster Redevelopment Plan
- Work with community and schools in reducing youth substance abuse and Code of Conduct expulsion alternative program (REACH).
- Partner with community agencies and funders to leverage additional dollars for Martin County residents.
- Work with 211 to provide residents with appropriate referral information.

Benchmarks

- Assist residents with unmet needs.
- Youth will be diverted out of the criminal justice system.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Martin County juveniles receiving assistance	#	234	200	N/A	200
Martin County Youth successfully completing diversion programs	#	187	220	N/A	220

Outcomes

- Improve individual attainable sustainability of Martin County Residents.
- Ongoing policy recommendations regarding County role in health care and social services.
- Effective collaboration and relationships with grantors, business and community organizations.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Human Services Director	0.30	0.30
Human Services & Veterans Services Coordinator	0.60	0.60
Total FTE	**0.90**	**0.90**

Administration
Human Services - Community Services

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	77,036	77,223	0	82,959
01501 Cell Phone Stipend	144	144	0	144
02101 FICA	4,479	4,788	0	5,143
02102 Medicare	1,048	1,120	0	1,203
02200 Retirement Contributions	10,467	10,526	0	11,639
02300 Life and Health Insurance	17,269	18,256	0	19,649
04200 Freight and Postage	169	0	0	0
Total Expenses	**110,611**	**112,057**	**0**	**120,737**

Accounts of Interest
There are no accounts of interest to highlight and no notable increases in operating line items.

Significant Changes
There are no significant program changes.

Administration
Human Services - Veterans Services

Mission Statement

Enhance the quality of life for Martin County veterans by forging partnerships with public and private sector organizations and coalitions, by community capacity-building, and by planning, problem-solving and customer service.

Services Provided

- Counsel veterans and their dependents on available resources and assist in preparing and submitting claims.
- Conduct financial assistance case management and administer the disbursement of funds to the homeless/ needy veteran population.
- Keep the veteran community abreast of information regarding benefits availability and changes to benefits.
- Support the Veterans Council and Veterans Service Organizations' activities and events.

Goals and Objectives

- Counsel veterans and/or their dependents on available benefits
- Prepare and submit claims for benefits
- Ensure compliance to applicable regulations
- Keep the veteran community informed of available benefits and changes to benefits through benefits presentations, letters to veterans' service organizations and visits to posts

Benchmarks

- To ensure that 100% of the claims for veteran and dependent clients are submitted accurately and are in compliance with applicable regulations
- To ensure that 95% or higher of clients served are satisfied with the services provided

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Client Contacts per FTE	#	10,638	8,250	N/A	5,500
Attend one veterans outreach per quarter	#	N/A	N/A	N/A	4
Clients seen in office have a claim filed by the Veterans Services Officer with the Veterans Administration	%	N/A	N/A	N/A	59

Outcomes

- Martin County veterans population will be satisfied with service and performance as demonstrated by lack of any significant complaints or significant amount of complaints

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Administrative Assistant	1.00	1.00
Human Services & Veterans Services Coordinator	0.05	0.05
Veterans Services Manager	1.00	1.00
Veterans Services Officer	2.00	2.00
Total FTE	**4.05**	**4.05**

Administration
Human Services - Veterans Services

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	152,360	157,210	0	231,617
01501 Cell Phone Stipend	0	0	0	500
02101 FICA	9,254	9,747	0	14,360
02102 Medicare	2,164	2,280	0	3,358
02200 Retirement Contributions	20,696	21,428	0	32,496
02300 Life and Health Insurance	11,339	8,982	0	61,842
04000 Travel and Per Diem	460	1,264	0	2,654
04001 Travel and Per Diem/Mandatory	1,258	3,000	0	5,700
04002 Travel and Per Diem/Educational	1,100	0	0	0
04200 Freight and Postage	212	500	0	500
04400 Rentals and Leases	5,063	4,049	0	4,049
04401 Rentals and Leases/Pool Vehicles	0	400	0	400
04402 Rentals and Leases/Copier Leases	1,214	1,161	0	1,161
04600 Repairs and Maintenance	0	700	0	700
04700 Printing and Binding	936	1,450	0	1,450
04800 Promotional Activities	707	1,500	0	2,500
04900 Other Current Charges	124	75	0	75
05100 Office Supplies	465	2,000	0	2,000
05199 Other Non-Capital Equipment	870	0	0	0
05200 Operating Supplies	130	100	0	100
05400 Publications and Memberships	80	130	0	680
05500 Training	500	630	0	630
Total Expenses	**208,931**	**216,606**	**0**	**366,772**

Accounts of Interest

01501 - Increase for Veterans Services Manager to effectively communicate with the community.
04000 - Increase to reflect actual expenditures for travel expenses essential to departmental operations.
04001 - Increase for the costs associated with the Veteran Service Manager's attendance at two mandatory annual conferences to maintain certification.
04800 - Increase due to the addition of the Veterans Services Manager to enhance engagement with the veteran community.
05400 - Increase to cover the VetPro software licensing fee for Veterans Services Manager.

Significant Changes

During Fiscal Year 2025, an additional Full-Time Employee (FTE) Veterans Services Manager position was added to Veterans Services to meet the growing demand for support. This addition improves the ability to assist veterans, increases operational efficiency, and ensures a timely response to the expanding caseload and evolving client needs.

Administration
Human Services - Social Services

Mission Statement
Collaborate with community organizations to improve the quality of life in Martin County by assisting residents who need help in obtaining resources/entitlements to achieve sustainability.

Services Provided
Social Services staff provides case management services to enable eligible Martin County residents to receive housing and utility assistance. Cremation and burial services for indigent/unclaimed individuals are processed by staff. Referral and case management services assist eligible residents in locating available food, shelter, clothing, and employment resources. When disaster situations occur, Social Services is the designated program responsible for Individual Recovery in the Martin County Comprehensive Emergency Management Plan as well as organizing volunteers and donations (Emergency Support Function, ESF15).

Goals and Objectives
- Provide residents in need with information and referrals to appropriate area social service agencies for the provision of food, shelter, clothing, medical treatment, and employment.
- Facilitate burial/cremation of indigent residents.
- Administer multiple grants for homelessness prevention via rent or utility assistance.

Benchmarks
- Cremation of indigent and unclaimed individuals will be facilitated in an expeditious manner not to exceed 15 days.
- Monitoring reports for grant funding received will reflect zero findings or concerns for Martin County.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Cremations/Burials	$	13,000	30,000	N/A	30,000
Shelter Plus Care (S+C)	$	286,345	315,000	N/A	315,000
Care to Share (FPL)	$	56,465	42,000	N/A	42,000
Community Services Block Grant (CSBG)	$	68,248	77,164	N/A	77,164
Number of Residents Serviced	#	247	311	N/A	311

Outcomes
95% of individuals eligible for cremation services will be assisted within 15 days.
Martin County citizens will be provided information on programs and screenings for services they may qualify for.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Human Services Director	0.10	0.10
Human Services & Veterans Services Coordinator	0.05	0.05
Human Services Technician	0.50	0.50
Social Services Coordinator	0.20	0.20
Total FTE	**0.85**	**0.85**

Administration
Human Services - Social Services

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	90,083	36,772	0	39,924
01501 Cell Phone Stipend	48	48	0	48
02101 FICA	5,229	2,280	0	2,475
02102 Medicare	1,223	533	0	579
02200 Retirement Contributions	12,240	5,012	0	5,601
02300 Life and Health Insurance	19,909	13,194	0	14,171
03400 Other Contractual Services	778	0	0	0
03410 Other Contractual Svcs - Staffing	2,749	0	0	0
04002 Travel and Per Diem/Educational	246	0	0	0
04200 Freight and Postage	22	150	0	150
04401 Rentals and Leases/Pool Vehicles	1,226	1,430	0	1,430
04402 Rentals and Leases/Copier Leases	347	471	0	471
04700 Printing and Binding	517	425	0	425
04900 Other Current Charges	6,069	300	0	300
05100 Office Supplies	874	250	0	250
05195 Non-Capital Computer Equipment	455	0	0	0
05500 Training	750	0	0	0
08300 Other Grants and Aids	426,623	33,000	0	33,000
Total Expenses	**569,389**	**93,865**	**0**	**98,824**

Accounts of Interest
08300 - Indigent cremation and burials as required by Florida state law.

Significant Changes
There are no significant program changes.

Administration
Human Services - Substance Abuse Treatment Assistance

Mission Statement
To intervene with first time substance abuse offenders who have committed to become healthy responsible citizens.

Services Provided
Staff provides treatment supervision, court liaison and case management services to targeted offenders who have impacted the Criminal Justice System. Programming consists of five primary focus areas: Juvenile, Adult, Mental Health, Civil Citation, Delinquency Diversion, and School Diversion. Program management includes grant administration, contract management and provision of direct client services.

Goals and Objectives
- Provide referral to area programs for Martin County targeted individuals.
- Assist clients in successfully completing their treatment plan.
- Authorize annual grant for Federal funding.
- Budget preparation/program operation/management.
- Manage treatment service provider contracts.
- Ensure drug screening services are self-sustaining.

Benchmarks
- The success of Treatment Court is predicated on the participant's ability to achieve and maintain abstinence from Drug/Alcohol use. Specialty Court participants are regularly and randomly drug tested to ensure compliance with this goal.
- Treatment Court participants are regularly/randomly drug screened with an average estimated revenue of $5.00 per test excluding mental health court clients. The number of participants drug screened quarterly is the measure.
- $28,000 per individual is expected (an estimated savings of $94.00/day by diverting 294 participants from incarceration).

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Success Rate for Specialty Courts	%	80	80	N/A	80
Specialty Court Participant Drug Screens	#	13,340	9,857	N/A	9,857

Outcomes
- Participant successful completion of Treatment Court.
- Reduced rate of recidivism.
- Revenue for program operations.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Case Management Coordinator	1	1
Case Manager	1	1
Drug Lab Technician	1	1
Human Services & Veterans Services Coordinator	0.25	0.25
Human Services Director	0.50	0.50
Human Services Manager	1.00	1
Human Services Technician	0.50	0.5
Total FTE	**5.25**	**5.25**

Administration
Human Services - Substance Abuse Treatment Assist

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	336,658	312,096	0	425,956
01501 Cell Phone Stipend	241	240	0	240
02101 FICA	19,787	19,350	0	26,410
02102 Medicare	4,628	4,525	0	6,177
02200 Retirement Contributions	45,744	42,538	0	59,529
02300 Life and Health Insurance	64,635	65,466	0	82,536
03101 Professional Services - IT	0	8,000	0	8,000
03400 Other Contractual Services	22,524	1,500	0	1,500
03410 Other Contractual Svcs - Staffing	244,381	10,000	0	10,000
04000 Travel	16,107	300	0	300
04002 Travel and Per Diem/Educational	6,768	500	0	500
04100 Communications	2,151	360	0	360
04101 Communications - Cell Phones	3,263	0	0	0
04104 Communications - Data/ Wireless Svs	469	0	0	0
04200 Freight and Postage	2,594	443	0	443
04401 Rentals and Leases/Pool Vehicles	2,082	1,560	0	1,560
04402 Rentals and Leases/Copier Leases	210	2,086	0	2,086
04700 Printing and Binding	4,253	350	0	350
04800 Promotional Activities	15,971	0	0	0
04900 Other Current Charges	87,515	0	0	0
05100 Office Supplies	11,374	1,000	0	1,000
05200 Operating Supplies	9,002	400	0	400
05208 Software Licenses	0	300	0	300
05210 Food	453	0	0	0
05211 Software Services	0	8,988	0	8,988
05213 Medical Supplies	181,178	73,089	0	73,089
05400 Publications and Memberships	1,972	1,450	0	1,450
05402 Publications/ Subscriptions	1,351	0	0	0
05403 On Line Database/ Subscriptions	1,188	0	0	0
05500 Training	17,949	8,894	0	8,894
08300 Other Grants and Aids	740,965	0	0	160,000
Total Expenses	**1,845,412**	**563,435**	**0**	**880,068**

Accounts of Interest

08300 - Increase to cover expenses for Mental Health Court clients who are ineligible for grant funding due to diagnosis exclusions ($10k) and to support services related to the Opioid Settlement ($150k).

Significant Changes

During Fiscal Year 2025, allocations of opioid settlement funds continued being distributed to agencies involved with the treatment of these individuals affected. Martin County's Human Services department intends on utilizing opioid settlement funds (amount to be determined) to bolster addiction treatment and rehabilitation services, as well as to enhance community education and prevention programs.

Administration
Office of Tourism and Marketing

Mission Statement

The Martin County Office of Tourism and Marketing (OTM) strives to work as a proactive, effective and efficient division within the Department of Administration. The Martin County Office of Tourism and Marketing creates marketing collateral, programs, services, and promotions that inspire travelers to visit Martin County. This mission is accomplished by promoting and showcasing the unique values, heritage, culture, and natural beauty of Martin County. The office is focused on working with the Tourism Development Council (TDC), as well as internal and external stakeholders to increase the economic impact of tourism in the area.

Services Provided

Marketing:

- Increase awareness of tourism among target markets
- Drive incremental trips/tourist spending and increase annual tourism revenue
- Increase impressions and engagement across owned channels - web, social, newsletter, etc.
- Strengthen media relations and positive PR earned through travel writers, hosting familiarization trips (FAMs)

Administration:

- Work closely with the TDC on the development of key programs and services
- Provide direction, oversight and budget management for tourism programs
- Work with community and tourism stakeholders on the development of relevant campaigns
- Assist various departments and divisions as needed

Goals and Objectives

- Track key performance indicators and metrics to ensure innovative achievable objectives to market Martin County are being utilized
- Increase the number of partners that participate in the programs and services offered by the Martin County Office of Tourism and Marketing
- Increase the economic contribution of tourism to Martin County by growing visitation and spending
- Leverage assets that are distinct to Martin County

Administration
Office of Tourism and Marketing

Benchmarks

The Martin County Office of Tourism and Marketing is utilizing traditional tourism metrics to measure the success of the division. Future measurements will be based upon the performance goals listed below:

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Increase leads to newsletter database	Y/N	Yes	Yes	N/A	Yes
Increase audience and engagement on social media channels	Y/N	Yes	Yes	N/A	Yes
Ensure presence at industry and media events to increase destination awareness	Y/N	Yes	Yes	N/A	Yes
Update website with Best Practices, ADA compliance and new content	Y/N	Yes	Yes	N/A	Yes
Create new collateral & marketing materials	Y/N	Yes	Yes	N/A	Yes
Increase original content across owned assets	Y/N	Yes	Yes	N/A	Yes
Leverage Martin County's abundant natural resources to drive more eco-tourism	Y/N	Yes	Yes	N/A	Yes
Develop award-winning campaigns and programs to establish thought leadership	Y/N	Yes	Yes	N/A	Yes
Benefit local tourism-facing businesses through trainings, media opportunities, and recognition programs	Y/N	Yes	Yes	N/A	Yes
Garner organic media coverage for Martin County through public relations efforts	Y/N	Yes	Yes	N/A	Yes

Outcomes

- Increased knowledge within targeted audiences of the available options in attractions, venues, dining and lodging opportunities, as well as appreciation for the natural beauty of Martin County
- Increased number of partners that participate in the programs and services offered by the Martin County OTM
- Increased knowledge and exposure of Martin County as a destination for sports competition, training, sports-related business and activity opportunities on the state, regional, national, and international level
- Increased use of owned assets to promote Martin County and increase visitation
- Ongoing implementation of a complete range of performance metrics that include new innovative and achievable objectives to market Martin County
- Increase in the economic contribution of tourism to Martin County by growth in visitation and spending

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Deputy Tourism Director	1.00	1.00
Env&Eco Tourism Program Manager	1.00	1.00
Senior Env&Eco Tourism Program Manager	0.50	0.50
Tourism Director	1.00	1.00
Tourism Project Coordinator	1.00	1.00
Total FTE	**4.50**	**4.50**

Administration
Office of Tourism and Marketing

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	330,781	329,114	0	410,115
01501 Cell Phone Stipend	843	840	0	840
01504 Class C Meal Reimbursement	26	0	0	0
02101 FICA	19,567	20,405	0	25,427
02102 Medicare	4,576	4,772	0	5,947
02200 Retirement Contributions	44,948	44,858	0	57,539
02300 Life and Health Insurance	49,366	52,614	0	56,759
03100 Professional Services	0	0	0	0
03400 Other Contractual Services	194,206	535,349	0	481,358
03410 Other Contractual SVS - Staffing	4,435	0	0	0
04000 Travel and Per Diem	53,060	20,000	0	50,000
04002 Travel and Per Diem/Educational	0	0	0	0
04104 Communications-Data/Wireless Svcs	2,040	0	0	0
04200 Freight and Postage	9,408	9,000	0	9,000
04401 Rentals and Leases/Pool Vehicles	2,245	500	0	1,000
04402 Rentals and Leases/Copier Leases	1,424	1,300	0	1,300
04700 Printing and Binding	6,817	10,945	0	10,945
04800 Promotional Activities	1,642,334	1,762,417	0	1,450,791
05100 Office Supplies	1,727	3,600	0	3,600
05179 Other Equipment $1000-$4999.99	0	0	0	0
05195 Non-Capital Computer Equipment	695	0	0	0
05199 Other Non-Capital Equipment	171	0	0	0
05200 Operating Supplies	0	500	0	500
05204 Fuel	0	300	0	300
05208 Software Licenses	150	1,000	0	1,000
05211 Software Services	313	0	0	0
05400 Publications and Memberships	25,140	10,000	0	15,000
05403 On Line Database/Subscriptions	159	0	0	0
05500 Training	34,910	10,000	0	50,000
Total Expenses	**2,429,343**	**2,817,514**	**0**	**2,631,421**

Administration
Office of Tourism and Marketing

Accounts of Interest

03400 - Funding will be strategically allocated to support several key initiatives to enhance our innovation capabilities and expand our reach. Additionally, we will invest in the acquisition of new assets, ensuring we have the latest and most compliant technology and resources to maintain our competitive edge. A portion of the funds may be dedicated to the development of new collateral, enabling us to create high-quality marketing and educational materials that effectively communicate our value proposition as a tourism destination.

04000 - Staff are attending more travel trade, consumer focused and environmental events to promote Martin County.

04401 - Addition of Explore Natural Martin programs has led to an increase in pool vehicle usage.

04800 - Adjusted due to uncertainty of the current market conditions.

05400 - Increase in new programs and working with new organizations.

05500 - Increase is attributed to staff attending more travel trade, consumer focused and environmental events to promote Martin County.

Significant Changes

There are no significant program changes.

Administration
Human Services - Medical Services

Mission Statement

Provide eligible residents with financial guidance/assistance for medical related services/needs.

Services Provided

Financial assistance is available for targeted Martin County residents for inpatient hospitalization and related physician services, out-of-county emergency hospital care, and emergency prescriptions. Budgeted resources are available in Medical Services for organizations to provide mandated and discretionary health services.

Goals and Objectives

- Assist eligible residents with payment of health care services and emergency prescriptions.
- Manage County Health Care Fund dollars and maintain an accurate accounting of fund expenditures.

Benchmarks

- The Medical Services Program will leverage County dollars in keeping with the mandate to provide health care to targeted residents.
- Emergency prescription assistance is available to qualified applicants once per year.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Residents served*	#	362	391	N/A	391

**hospitalization and emergency prescriptions*

Outcomes

- The Board of County Commissioners will adopt guidelines for health care funding and participation.
- Staff will actively participate in County Healthcare Review Board.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Human Services & Veterans Services Coordinator	0.05	0.05
Human Services Director	0.10	0.10
Human Services Grants Manager	1.00	1.00
Total FTE	**1.15**	**1.15**

Administration
Human Services - Medical Services

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	86,553	86,416	0	92,748
01501 Cell Phone Stipend	48	48	0	48
02101 FICA	5,012	5,358	0	5,750
02102 Medicare	1,172	1,253	0	1,345
02200 Retirement Contributions	11,760	11,779	0	13,013
02300 Life and Health Insurance	22,133	23,395	0	25,175
03100 Professional Services	7,500	0	0	0
03400 Other Contractual Services	5,772,534	0	0	0
04000 Travel and Per Diem	0	700	0	700
04002 Travel and Per Diem/Educational	0	330	0	330
04200 Freight and Postage	0	250	0	250
04400 Rentals and Leases	2,590	0	0	0
04401 Rentals and Leases/Pool Vehicles	0	75	0	75
04402 Rentals and Leases/Copier Leases	347	495	0	495
04700 Printing and Binding	388	500	0	500
04900 Other Current Charges	2,310	2,000	0	2,000
05100 Office Supplies	0	250	0	250
05500 Training	0	300	0	300
09901 Budget Reserves for Contingencies	0	220,623	0	220,623
Total Expenses	**5,912,348**	**353,772**	**0**	**363,602**

Accounts of Interest
There are no accounts of interest to highlight and no notable increases in operating line items.

Significant Changes
There are no significant program changes.

Administration
Human Services - Housing

Mission Statement

Provide Martin County targeted residents with safe and affordable repairs and homeownership opportunities.

Services Provided

- State Housing Initiative Partnership (SHIP) grant program implementation and management.
- HOME funds- Tenant based rental assistance.
- Community Development Block Grant (CDBG) program implementation and management.

Goals and Objectives

- Implement Housing Program grants in accordance with regulatory guidelines.
- Coordinate with local organizations that provide housing assistance.
- Provide affordable housing information to the public through publications, outreach, media, realtors and lending institutions.
- Designated resource for housing discrimination complaints.

Benchmarks

- 95% of public inquiries, Request for Services System/phone, will be answered within 24 hrs.
- Based on State allocation, grant funds will be utilized for construction related activities with completion within 6 months of start date.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Grant audit compliance	%	100	100	N/A	100
Clients approved for housing assistance	#	63	15	N/A	15
Rehab projects completed	#	33	20	N/A	20
Residents assisted with rental assistance	#	33	33	N/A	33

Outcomes

Provide safe, affordable housing, eviction prevention, home ownership opportunities, and home rehabilitation or repair to targeted families/individuals in Martin County.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Housing Program Coordinator	1.00	1.00
Social Services Coordinator	0.80	0.80
Total FTE	**1.80**	**1.80**

Administration

Human Services - Housing

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	59,769	59,580	0	64,780
02101 FICA	3,382	3,694	0	4,016
02102 Medicare	791	864	0	939
02200 Retirement Contributions	8,121	8,121	0	9,089
02300 Life and Health Insurance	19,129	20,226	0	21,774
03101 Professional Services - IT	0	0	0	0
03400 Other Contractual Services	38,156	15,000	0	15,000
03410 Other Contractual Services - Staffing	28,654	0	0	0
04000 Travel and Per Diem	1685	0	0	0
04001 Travel and Per Diem/Mandatory	0	0	0	0
04002 Travel and Per Diem/Educational	1731	1,000	0	1,000
04101 Communications~ Cell Phones	773	0	0	0
04104 Communications- Data/ Wireless Svs	469	0	0	0
04200 Freight and Postage	833	100	0	100
04400 Rentals and Leases	3,358	0	0	0
04401 Rentals and Leases/Pool Vehicles	2,852	3,510	0	3,510
04402 Rentals and Leases/Copier Leases	615	650	0	650
04700 Printing and Binding	1111	600	0	600
04900 Other Current Charges	164,395	1,650	0	1,650
05100 Office Supplies	2,203	500	0	500
05199 Other Non-Capital Equipment	0	350	0	350
05200 Operating Supplies	970	0	0	0
05211 Software Services	6000	0	0	0
05400 Publications and Memberships	1,340	250	0	250
05500 Training	1,190	1,100	0	1,100
08202 SHIP Rehabilitation	792,904	0	0	0
08215 Project Delivery Services	36,323	0	0	0
08300 Other Grants and Aids	39,212	0	0	0
Total Expenses	**1,215,964**	**117,195**	**0**	**125,308**

Accounts of Interest

There are no accounts of interest to highlight and no notable increases in operating line items.

Significant Changes

There are no significant program changes.

Administration
Legislative

Mission Statement
The mission of the Legislative Division is to advance the legislative priorities of the County at the state and federal level while building diverse partnerships among state and federal agencies, regional local government partnerships, and community stakeholders, as well as our Martin County delegation.

Services Provided
Administration of the County's federal and state legislative program as well as intergovernmental coordination and securing funding for needs countywide.

Goals and Objectives
Identification, coordination, and advancement of Martin County's state and federal legislative issues/appropriations requests and grants countywide.

Benchmarks
Martin County will increase participation in meetings with legislators, state and federal agencies, interest groups and key constituents, as well as attendance of conferences and workshops to build relationships with new local, state and federal partners.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Federal Advocacy Trips	#	1	2	N/A	2
Appropriations Secured - State (in millions)	$	2.00	3.75	N/A	3.75
Updates during Session/Committee Week	#	12	10	N/A	10

Outcomes
Advancement of the County's federal and state legislative program, which advances the outcomes and priorities of the Martin County Board based on community and staff input.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Legislative Coordinator	1.00	1.00
Total FTE	**1.00**	**1.00**

Administration
Legislative

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	67,298	67,080	0	72,280
01501 Cell Phone Stipend	85	0	0	480
01502 Internet Access Stipend	85	0	0	480
02101 FICA	4,060	4,159	0	4,511
02102 Medicare	950	973	0	1,055
02200 Retirement Contributions	9,144	9,143	0	10,141
02300 Life and Health Insurance	7,487	7,913	0	8,515
04000 Travel and Per Diem	19,133	24,000	0	20,000
04002 Travel and Per Diem/Educational	58	0	0	4,000
04101 Communications- Cell Phones	653	620	0	500
04200 Freight and Postage	16	100	0	50
04401 Rentals and Leases/Pool Vehicles	640	100	0	1,000
04700 Printing and Binding	78	150	0	100
04900 Other Current Charges	0	200	0	100
05100 Office Supplies	138	200	0	200
05200 Operating Supplies	247	0	0	200
05207 Computer Supplies	0	200	0	200
05211 Software Services	0	5,400	0	6,500
05400 Publications and Memberships	0	1,000	0	1,500
05402 Publications/Subscriptions	5,275	1,950	0	1,500
05500 Training	1,610	1,000	0	2,000
Total Expenses	**116,956**	**124,188**	**0**	**135,312**

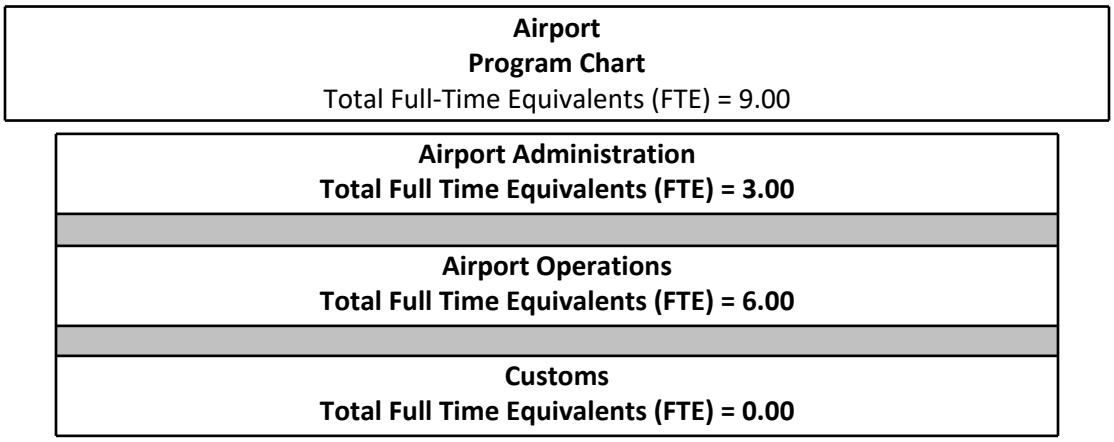
Accounts of Interest

04000 - Reallocated to 04002 to reflect the operational needs for FY26.
04002 - Reallocated from 04000 to reflect the operational needs for FY26.
04101 - 04900 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
05200 - Increase required to maintain current level of service.
05211 - 05500 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.

Significant Changes

There are no significant program changes.

Airport



				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**8.00**	**8.00**	**9.00**	**1.00**	**12.50%**
Total Budget Dollars	**4,257,752**	**2,055,706**	**2,308,642**	**252,936**	**12.30%**

Airport

Introduction

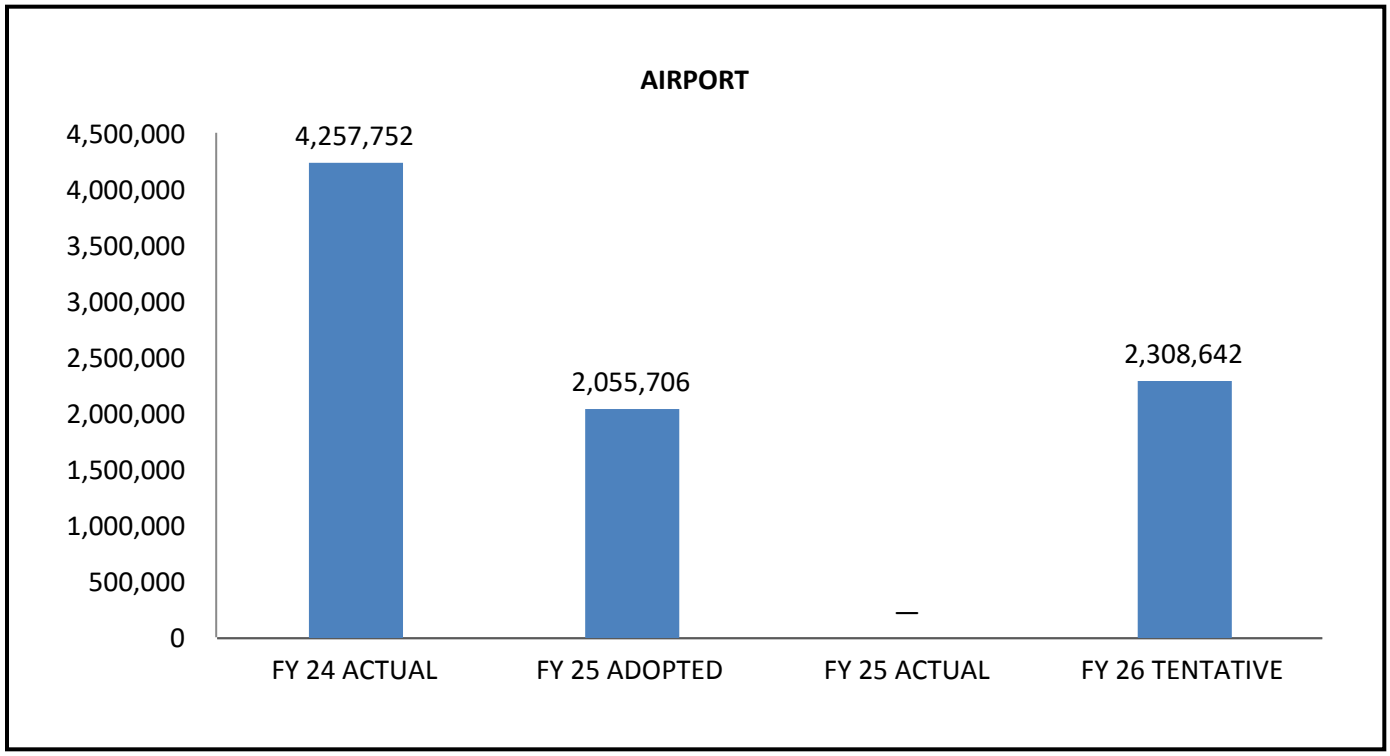
Martin County Airport operates as an enterprise fund. The goal of the airport is to provide a safe and secure operating environment for airport users, without requiring funding from ad valorem taxes, and while working to reduce aircraft noise impacts upon the citizens.

Key Issues and Trends

Airport Revenues for fuel flowage and land leases continue to remain at a steady level similar to last year. Witham Field continues to record a ninety-nine percent compliance rate for the voluntary curfew, despite the increase in flight training activity at surrounding Treasure Coast airports.

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Airport Administration	3,148,470	864,341	0	963,867
Airport Operations	745,798	837,595	0	970,733
Customs	363,485	353,770	0	374,042
Total Expenses	**4,257,752**	**2,055,706**	**0**	**2,308,642**



Airport

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	483,688	517,535	0	605,916
01203 Standby Pay	385	2,000	0	2,000
01400 Overtime	2,685	3,000	0	3,000
01501 Cell Phone Stipend	2,319	2,880	0	2,880
02101 FICA	27,967	32,087	0	37,567
02102 Medicare	6,541	7,504	0	8,786
02200 Retirement Contributions	63,987	70,540	0	84,834
02201 Pension Expense NPL Adjust	(18,920)	0	0	0
02300 Life and Health Insurance	82,348	104,935	0	128,475
02610 Other Postemployment Benefits	(60,658)	3,630	0	6,500
03100 Professional Services	342,154	321,000	0	346,000
03102 Prof Serv-Outside Counsel-Lit	0	15,000	0	15,000
03103 Prof Serv-Outside Counsel-Non-Lit	47,822	15,000	0	15,000
03400 Other Contractual Services	248,085	243,262	0	250,262
03404 Janitorial Services	12,232	11,300	0	30,950
03409 Mowing & Landscaping Services	60,773	76,500	0	76,500
03413 Banking Fees	0	0	0	15,000
04000 Travel and Per Diem	259	3,250	0	0
04002 Travel and Per Diem/Educational	7,839	5,750	0	9,000
04100 Communications	9,596	12,600	0	12,600
04101 Communications- Cell Phones	678	600	0	700
04104 Communications-Data/Wireless Svcs	0	440	0	440
04200 Freight and Postage	1,906	1,500	0	1,500
04300 Utility Services	840	840	0	5,000
04301 Electricity	43,231	39,019	0	56,712
04302 Streetlights	0	1,000	0	1,000
04303 Water/Sewer Services	38,622	38,600	0	39,625
04304 Garbage/Solid Waste Services	6	3,000	0	3,000
04401 Rentals and Leases/Pool Vehicles	90	0	0	0
04402 Rentals and Leases/Copier Leases	1,497	1,800	0	1,800
04406 Rentals and Leases/Light Fleet	0	0	0	20,473
04500 Insurance	10,497	10,500	0	12,000
04600 Repairs and Maintenance	32,530	76,000	0	76,000
04610 Vehicle Repair and Maintenance	25,703	23,000	0	23,000
04611 Building Repair and Maintenance	19,667	31,500	0	31,500
04700 Printing and Binding	554	2,000	0	2,500
04800 Promotional Activities	3,177	2,000	0	2,000
04900 Other Current Charges	235	1,200	0	1,200
04901 Indirect Costs	254,785	275,166	0	293,912
04910 Fleet Replacement Charge	14,400	16,508	0	0
05100 Office Supplies	117	2,500	0	2,500
05175 Computer Equipment $1,000-$4999.99	0	3,500	0	3,500

Airport

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
05179 Other Equipment $1000-$4999.99	0	2,000	0	2,000
05195 Non-Capital Computer Equipment	0	500	0	500
05199 Other Non-Capital Equipment	162	1,500	0	1,500
05200 Operating Supplies	16,145	11,500	0	11,500
05204 Fuel	28,176	33,000	0	35,750
05205 Electrical Supplies	0	15,000	0	15,000
05207 Computer Supplies	0	500	0	500
05400 Publications and Memberships	1,520	4,700	0	4,700
05402 Publications/Subscriptions	0	2,060	0	2,060
05500 Training	6,484	6,500	0	6,500
05900 Depreciation	2,437,630	0	0	0
Total Expenses	**4,257,752**	**2,055,706**	**0**	**2,308,642**

Revenues

Revenue Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Charges for Services - Customs Aviation	420,335	350,000	0	400,000
Charges for Services - Customs Marine	1,123	1,000	0	700
Charges for Services - Garbage	3,855	4,000	0	8,000
Other Charges for Services	94,131	60,000	0	80,000
Insurance Proceeds/Refunds	1,000	0	0	0
Airport Fund	3,737,308	1,640,706	0	1,819,942
Total Revenues	**4,257,752**	**2,055,706**	**0**	**2,308,642**

Airport
Airport Administration

Mission Statement
Provide direction, leadership, managerial and administrative support to all the programs within the County Airport ensuring that the citizens of Martin County and the airport patrons receive the highest possible standard of service related to aeronautical activities.

Services Provided
Airport Administration is the support for all County Airport programs to ensure that the highest level of services to Martin County citizens and airport patrons for aeronautical activities are achieved by providing:

- Direction
- Leadership
- Management
- Administrative Support
- Oversight
- Public Relations

Goals and Objectives

- Airport administration will monitor and respond to all noise and traffic reports made by Martin County residents.
- Airport Administration will annually determine the number of based aircraft on the airport.
- Airport Administration will annually determine the number of aircraft operations versus fuel flowage.
- Airport Administration will monitor the airport security cameras and logs to determine access authorizations and operations.
- Airport Administration will manage the airport in a manner that supports local and regional economic goals and objectives.

Benchmarks
Martin County Airport has 9 Full-Time Equivalent Positions (FTEs) as compared to North Perry with 5 FTEs, Marco Island with 6 FTEs and Titusville-Cocoa Beach with 17 FTEs.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Fuel Flowage Fees	$	661,770	400,000	N/A	400,000
Airport Noise Reports	#	100	100	N/A	100
Based Aircraft	#	374	380	N/A	425

Outcomes
The Airport successfully operates as an enterprise fund in county government meeting all federal, state and local laws and regulations, and provides a positive impact to the community.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Airport Director	1.00	1.00
Airport Operations Supervisor	1.00	1.00
Business Operations Manager	1.00	1.00
Total FTE	**3.00**	**3.00**

Airport
Airport Administration

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	234,450	268,555	0	289,822
01501 Cell Phone Stipend	1,081	1,440	0	1,440
02101 FICA	12,930	16,650	0	17,969
02102 Medicare	3,024	3,894	0	4,202
02200 Retirement Contributions	29,705	36,604	0	40,662
02201 Pension Expense NPL Adjust	(18,920)	0	0	0
02300 Life and Health Insurance	41,893	60,971	0	52,414
02610 Other Postemployment Benefits	(60,658)	3,630	0	6,500
03100 Professional Services	14,400	40,000	0	65,000
03102 Prof Serv-Outside Counsel-Lit	0	15,000	0	15,000
03103 Prof Serv-Outside Counsel-Non-Lit	47,822	15,000	0	15,000
03400 Other Contractual Services	29,350	30,000	0	30,000
03404 Janitorial Services	0	0	0	16,650
04000 Travel and Per Diem	259	3,250	0	0
04002 Travel and Per Diem/Educational	7,839	3,250	0	6,500
04104 Communications-Data/Wireless Svcs.	0	440	0	440
04200 Freight and Postage	329	500	0	500
04301 Electricity	24,862	8,081	0	25,000
04303 Water/Sewer Services	38,622	32,600	0	33,600
04401 Rentals and Leases/Pool Vehicles	90	0	0	0
04402 Rentals and Leases/Copier Leases	1,497	1,800	0	1,800
04406 Rentals and Leases/Light Fleet	0	0	0	5,196
04500 Insurance	9,997	10,000	0	11,500
04610 Vehicle Repair and Maintenance	7,693	3,000	0	3,000
04611 Building Repair and Maintenance	540	0	0	0
04700 Printing and Binding	320	1,000	0	1,000
04800 Promotional Activities	3,177	2,000	0	2,000
04900 Other Current Charges	235	1,000	0	1,000
04901 Indirect Costs	254,785	275,166	0	293,912
04910 Fleet Replacement Charge	8,250	6,750	0	0
05100 Office Supplies	96	2,000	0	2,000
05195 Non-Capital Computer Equipment	0	500	0	500
05199 Other Non-Capital Equipment	0	500	0	500
05200 Operating Supplies	6,580	4,000	0	4,000
05204 Fuel	4,078	5,500	0	5,500
05207 Computer Supplies	0	500	0	500
05400 Publications and Memberships	1,245	4,700	0	4,700
05402 Publications/Subscriptions	0	2,060	0	2,060
05500 Training	5,269	4,000	0	4,000
05900 Depreciation	2,437,630	0	0	0
Total Expenses	**3,148,470**	**864,341**	**0**	**963,867**

Airport
Airport Administration

Accounts of Interest

03100 - $65,000 for environmental, land appraisals, general consulting. Increase required to maintain current level of service.
03102 - Outside counsel for litigation cases for Airport issues.
03103 - Outside counsel for non-litigation cases for Airport issues.
03400 - Air Show related expenses ($25k) and Life safety ($5k).
03404 - New janitorial service for Airport Administration Building.
04000 - 04002 - Funds reallocated to the correct account line to correspond with actual usage.
04301 - 04303 - Increase based on projected electricity and water sewer cost increase.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04500 - Increase required to maintain current level of service.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.

Significant Changes

There are no significant program changes.

Airport
Airport Operations

Mission Statement
To maintain the Airport in accordance with all applicable federal, state, and local laws and regulations to ensure legal and safe operation.

Services Provided
Airport Operations has the responsibility to ensure that the Airport property and facilities are operated and maintained in a legal, safe and aesthetically pleasing manner. It provides:

- Continuous maintenance/repair of all airfield areas
- Assurance that all inspections/safety measure requirements are met in accordance with Federal, State and local agencies
- 100% operational safety and readiness of a general aviation airport

Goals and Objectives

- Airport Operations will strive to provide a safe and secure operating environment for airport users.
- Airport Operations will conduct airport inspections daily to ensure unsafe conditions do not exist.
- Airport Operations will remove all hazards to aircraft operations in a timely manner once the condition is reported or discovered.
- Airport Operations will maintain the airport in accordance with all federal and state regulations and certification requirements.

Benchmarks
Compare the number of preventable incidents with other general aviation airports of similar size. Airport Operations has the responsibility to ensure that airport property and facilities are operated and maintained to meet the highest standards of operations, security, safety and readiness procedures for a general aviation airport, abiding by all federal, state, and local laws and regulations.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Daily Airfield Safety Inspections	%	100	100	N/A	100
FDOT Airport Certifications	%	100	100	N/A	100

Outcomes
Airport property and facilities are operated and maintained in a legal, safe and aesthetically pleasing manner, ensuring the safe operation and transportation of aircraft and passengers.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Airport Operations Coordinator	2.00	2.00
Airport Maintenance Supervisor	1.00	1.00
Airport Maintenance Technician	1.00	2.00
Lead Airport Maintenance Technician	1.00	1.00
Total FTE	**5.00**	**6.00**

Airport
Airport Operations

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	249,238	248,980	0	316,094
01203 Standby Pay	385	2,000	0	2,000
01400 Overtime	2,685	3,000	0	3,000
01501 Cell Phone Stipend	1,238	1,440	0	1,440
02101 FICA	15,038	15,437	0	19,598
02102 Medicare	3,517	3,610	0	4,584
02200 Retirement Contributions	34,282	33,936	0	44,172
02300 Life and Health Insurance	40,455	43,964	0	76,061
03100 Professional Services	16,889	0	0	0
03400 Other Contractual Services	191,878	185,000	0	192,000
03404 Janitorial Services	6,387	5,000	0	7,200
03409 Mowing & Landscaping Services	60,773	75,000	0	75,000
04002 Travel and Per Diem/Educational	0	2,500	0	2,500
04100 Communications	5,904	8,600	0	8,600
04101 Communications- Cell Phones	678	600	0	700
04200 Freight and Postage	1217	500	0	500
04300 Utility Services	77	0	0	0
04301 Electricity	8,069	18,470	0	18,932
04302 Streetlights	0	1,000	0	1,000
04303 Water/Sewer Services	0	1,000	0	1,025
04304 Garbage/Solid Waste Services	6	3,000	0	3,000
04406 Rentals and Leases/Light Fleet	0	0	0	15,277
04600 Repairs and Maintenance	31,045	71,600	0	71,600
04610 Vehicle Repair and Maintenance	18,010	20,000	0	20,000
04611 Building Repair and Maintenance	16,899	26,500	0	26,500
04700 Printing and Binding	234	0	0	500
04900 Other Current Charges	0	200	0	200
04910 Fleet Replacement Charge	6,150	9,758	0	0
05175 Computer Equipment $1,000-$4999.99	0	3,500	0	3,500
05179 Other Equipment $1000-$4999.99	0	2,000	0	2,000
05199 Other Non-Capital Equipment	162	1,000	0	1,000
05200 Operating Supplies	8,996	5,000	0	5,000
05204 Fuel	24,098	27,500	0	30,250
05205 Electrical Supplies	0	15,000	0	15,000
05400 Publications and Memberships	275	0	0	0
05500 Training	1,215	2,500	0	2,500
Total Expenses	**745,798**	**837,595**	**0**	**970,733**

Airport
Airport Operations

Accounts of Interest

03400 - Increase due to continued security maintenance needs; support and preventative maintenance for gates, fences and security monitoring ($60k), gate and fence maintenance ($10k), life safety ($10k), Aircraft Identification System and traffic monitoring ($80k), Air Traffic Control Tower (ATCT) window cleaning ($1.5k), ATCT Equipment Maintenance ($7k), ATCT Facility Maintenance ($5k), Airfield Electrical Services ($9k), Automatic Terminal Information Service (ATIS) Maintenance ($8.5k), Pest Control ($1k).
03404 - Increase required to maintain current level of service for janitorial services for building maintenance.
03409 - Landscape Services for 18th Street ($10k), Airport Entrances ($12k), Buildings 29 and 30 ($38k), and other minor sites ($15k).
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04700 - Increase based on actual usage.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.
05204 - Increase based on projected fuel cost increase.

Significant Changes

The Fiscal Year 2026 Budget includes one (1) new FTE position (Airport Maintenance Technician) for the purpose of upholding the high standards of maintenance service as well as ensuring safety, compliance and operational efficiency at Witham Field.

Airport
Customs

Mission Statement
To provide a safe and efficient facility where marine and aviation travelers are processed and screened through the U.S. Customs and Border Patrols inspection process.

Services Provided
International Arrival Facility Operations has the responsibility to ensure that the International Arrival Facility is operated and maintained in a legal, safe, and aesthetically pleasing manner while collecting the various user fees associated with the facility. It provides:

- Continuous maintenance/repair of the U.S. International Arrival Facility
- Serve to collect all associated fees and ensures the international traveling public is served appropriately
- Aide and assist to the U.S. Customs and Border Patrol when requested by the appropriate entity

Goals and Objectives
The International Arrival Facility Operations staff will strive to provide a safe and secure operating environment for the marine and aviation travelers using the facility.

- To determine the number of aviation users utilizing the facility annually
- To determine the number of marine users utilizing the facility annually
- To track the fees collected from users of the facility
- To conduct regular inspections of the facility to ensure a clean, safe, and secure facility

Benchmarks
Compare the cost versus the revenue of operating a similar facility at a general aviation airport of similar size. The International Arrival Facility Operations staff has the responsibility to ensure that the facility meets the demands of marine and aviation travelers to the highest standards of operations, security, and readiness for an International Arrival Facility, abiding by all Federal, State, and local laws and regulations.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
User Fees Collected	$	496,290	415,000	N/A	430,000
International Aircraft Cleared	#	1,676	1,050	N/A	1,200

Outcomes
The International Arrival Facility is operated and maintained in a legal, safe, and aesthetically pleasing manner while collecting the various user fees associated with the facility.

Airport
Customs

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	310,864	281,000	0	281,000
03400 Other Contractual Services	26,857	28,262	0	28,262
03404 Janitorial Services	5,846	6,300	0	7,100
03409 Mowing & Landscaping Services	0	1,500	0	1,500
03413 Banking Fees	0	0	0	15,000
04100 Communications	3,692	4,000	0	4,000
04200 Freight and Postage	360	500	0	500
04300 Utility Services	763	840	0	5,000
04301 Electricity	10,300	12,468	0	12,780
04303 Water/Sewer Services	0	5,000	0	5,000
04500 Insurance	500	500	0	500
04600 Repairs and Maintenance	1,485	4,400	0	4,400
04611 Building Repair and Maintenance	2,228	5,000	0	5,000
04700 Printing and Binding	0	1,000	0	1,000
05100 Office Supplies	21	500	0	500
05200 Operating Supplies	569	2,500	0	2,500
Total Expenses	**363,485**	**353,770**	**0**	**374,042**

Accounts of Interest

03100 - Cost of contracting customs inspectors, required Automated Data Processing (ADP) cost, mandated Customs Officer salary and overtime and Security Maintenance Plan.

03400 - Customs Border Patrol computer equipment ITS support. Line amount will remain the same in order to maintain the current level of service.

03404 - Increase required to maintain current level of janitorial services.

03409 - Landscape maintenance for Customs Facility.

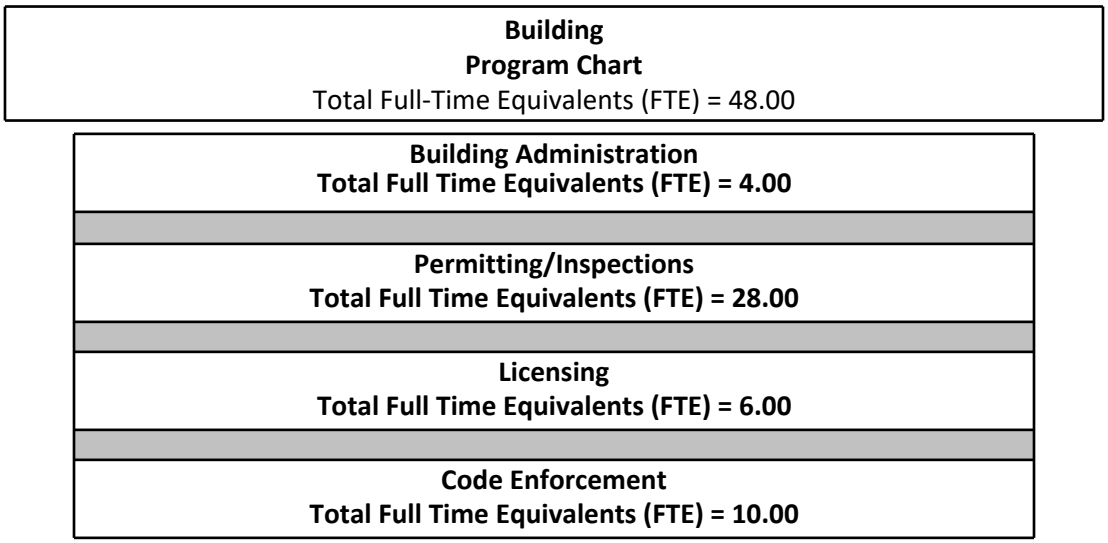
03413 - Creation of new line item to facilitate more accurate monitoring of banking fees, previously budgeted in 03400 Contractual Services line item and increased to correspond with actual bank fee charges. ($15k).

04300 - Increase due to realized costs of actual usage.

Significant Changes

There are no significant program changes.

Building



				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**47.00**	**47.00**	**48.00**	**1.00**	**2.13%**
Total Budget Dollars	**6,985,848**	**6,992,536**	**7,752,259**	**759,723**	**10.86%**

Building

Introduction

The mission of the Building Department is to administer and enforce all building and licensing related laws along with local codes and regulations intended to protect the health, safety and welfare of the public.

The Department strives to balance and maintain the level of service that the public expects and deserves, given reduced resources and the ever increasing demand on existing resources. Recognizing that the Department's mission is regulatory by its very nature, it requires consistent monitoring of the service delivery system in order to optimize customer service while maintaining final outcome times. One of the Department's prime objective is to improve the processes and the staff's productivity with technology solutions, whenever possible.

Key projects include:

- Successful implementations of the new Milestone Condominium inspections in accordance Florida Statute 555.799.
- Credit payment fee conversion and electronic check capabilities.
- Implementing E-Permit Hub software for updated permit applications and plan review.
- Transfer of historic permit documents to the Cloud storage in Accela.

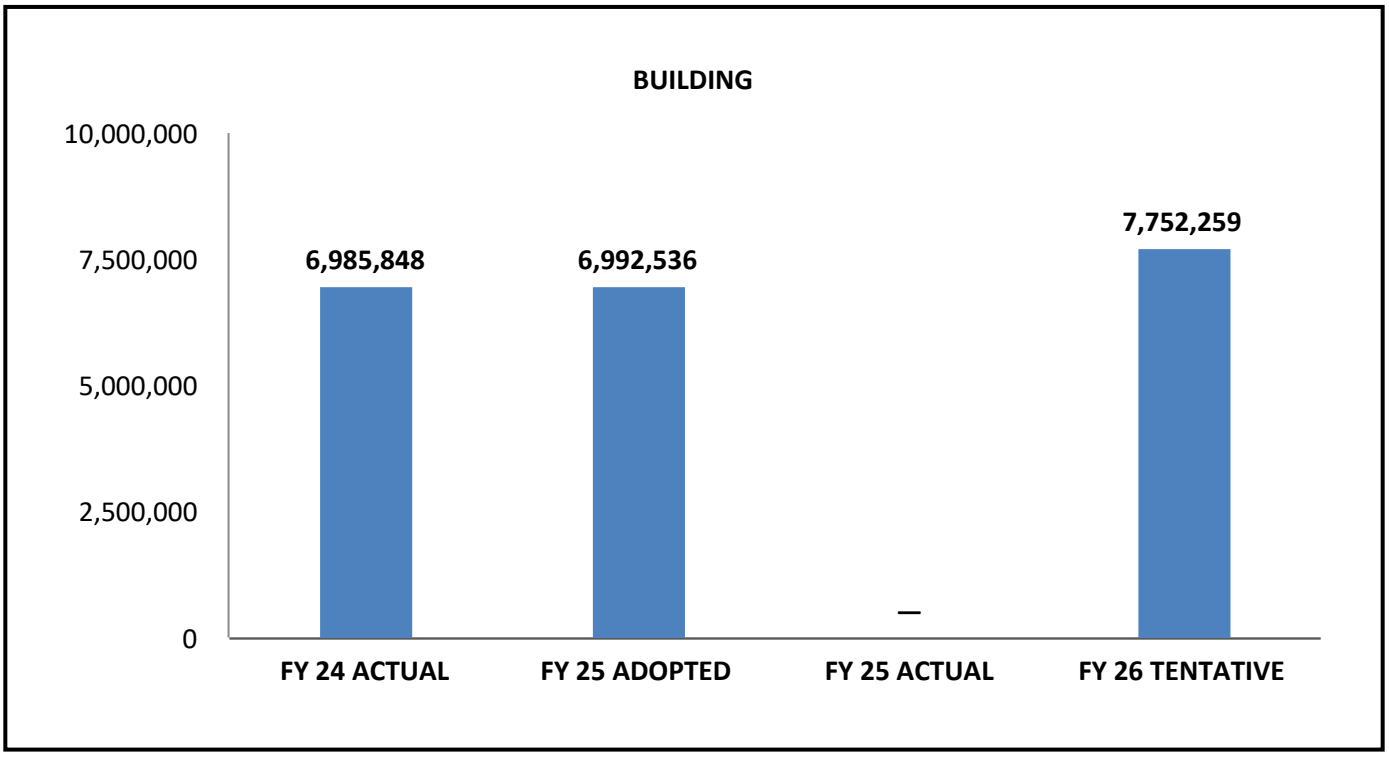
Key Issues and Trends

- Consistent upturn in economy, impacting construction activity
- Demand for services outpacing current resources, including, building permit submissions, review and inspections
- Cross utilization of department resources across divisions
- Alternative funding of the Code Enforcement Division resulting from General Fund reduction mandates

Building

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Building Administration	1,575,265	1,637,875	0	1,683,109
Permitting/Inspections	4,001,358	3,852,766	0	4,309,464
Licensing	193,962	250,293	0	505,126
Code Enforcement	1,215,263	1,251,602	0	1,254,560
Total Expenses	**6,985,848**	**6,992,536**	**0**	**7,752,259**



Building

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	3,089,588	3,155,974	0	3,515,781
01400 Overtime	41,263	40,500	0	155,400
01501 Cell Phone Stipend	662	660	0	1,320
02101 FICA	182,300	195,670	0	217,978
02102 Medicare	42,635	45,762	0	50,979
02200 Retirement Contributions	483,215	483,000	0	558,995
02300 Life and Health Insurance	627,672	677,737	0	709,990
02600 Salary/Fringe Chargebacks	0	0	0	0
03100 Professional Services	4,059	0	0	0
03101 Professional Services- IT	233,325	200,000	0	235,000
03103 Prof Services-Outside Counsel-Non-Lit	17,310	25,000	0	25,000
03400 Other Contractual Services	681,185	490,062	0	253,891
03404 Janitorial Services	14,480	16,802	0	18,600
03409 Mowing & Landscaping Services	26,820	40,000	0	28,000
03410 Other Contractual Svcs - Staffing	258,734	394,446	0	515,563
03413 Banking Fees	0	0	0	203,620
04000 Travel and Per Diem	10	3,400	0	300
04001 Travel and Per Diem/Mandatory	165	7,500	0	16,209
04002 Travel and Per Diem/Educational	9,501	5,950	0	10,200
04100 Communications	364	0	0	0
04101 Communications- Cell Phones	10,986	14,500	0	14,000
04104 Communications-Data/Wireless Svcs	16,297	16,161	0	18,700
04200 Freight and Postage	13,159	10,100	0	15,500
04301 Electricity	19,996	23,273	0	23,273
04303 Water/Sewer Services	32,365	30,000	0	35,000
04304 Garbage/Solid Waste Services	2,653	3,000	0	3,000
04401 Rentals and Leases/Pool Vehicles	30	0	0	0
04402 Rentals and Leases/Copier Leases	23,705	25,732	0	25,732
04406 Rentals and Leases/Light Fleet	0	0	0	113,327
04600 Repairs and Maintenance	873	11,890	0	6,700
04610 Vehicle Repair and Maintenance	24,919	16,000	0	26,000
04611 Building Repair and Maintenance	17,133	30,000	0	30,000
04700 Printing and Binding	4,501	4,000	0	4,900
04900 Other Current Charges	4,763	4,600	0	4,600
04901 Indirect Costs	721,411	721,411	0	721,411
04910 Fleet Replacement Charge	81,932	128,652	0	0
05100 Office Supplies	5,477	6,500	0	6,800
05175 Computer Equipment $1000-$4999.99	2,805	1,300	0	2,500
05195 Non-Capital Computer Equipment	7,380	0	0	1,230
05199 Other Non-Capital Equipment	1,335	5,580	0	15,255
05200 Operating Supplies	28,681	34,044	0	25,544
05204 Fuel	58,351	68,700	0	71,000

Building

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
05207 Computer Supplies	0	240	0	240
05210 Food	1,152	0	0	0
05211 Software Services	72,813	0	0	6,196
05400 Publications and Memberships	10,646	12,580	0	14,505
05402 Publications/Subscriptions	65	1,270	0	1,270
05500 Training	17,659	15,540	0	23,750
06400 Furniture and Equipment	7,200	0	0	0
06402 Vehicles/Rolling Stock/Equip>$30k	0	25,000	0	25,000
06410 Vehicles- Fleet Acquisition	84,274	0	0	0
Total Expenses	**6,985,848**	**6,992,536**	**0**	**7,752,259**

Revenues

Revenue Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Building and Permitting Fund	5,770,585	5,740,934	0	6,497,699
Unincorporated MSTU	1,215,263	1,251,602	0	1,254,560
Total Revenues	**6,985,848**	**6,992,536**	**0**	**7,752,259**

Building
Administration

Mission Statement
Protecting and improving the health, safety and welfare of Martin County citizens by creating a sound organizational framework for the Building Department.

Services Provided
Building Administration provides leadership, coordination and fiscal support to Permitting/Inspections, Code Enforcement and Contractors' Licensing Divisions; manages daily operations of the Department; and updates and monitors operating policies and procedures to streamline operations. Building Administration also conducts community outreach programs, which include meetings with industry representatives or open house sessions to disseminate information on new codes and current policy. Outreach is not limited to only the community, but also includes internal training and development for staff to ensure quality service delivery to our customers.

Goals and Objectives
- Improve public safety and welfare
- Monitor revenue diversification
- Maximize asset utilization
- Focus on innovation
- Responsible operations management
- Encourage a positive workplace
- Widespread public utilization of departmental technology in order to achieve paperless processes throughout the Department

Benchmarks
Increase community educational forums and training by 5% over previous fiscal year.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Community Outreach	#	51	100	N/A	100

Outcomes
Provide a service to the contractors/customers that reflect value, integrity, and efficiency in the Building Department operations.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Assistant Building Official	1.00	1.00
Building Official/Director	1.00	1.00
Building Operations Administrator	1.00	1.00
Business Operations Manager	1.00	1.00
Total FTE	**4.00**	**4.00**

Building
Administration

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	477,031	481,214	0	510,907
01501 Cell Phone Stipend	662	660	0	660
02101 FICA	28,313	29,835	0	31,676
02102 Medicare	6,622	6,978	0	7,408
02200 Retirement Contributions	109,342	110,099	0	128,344
02300 Life and Health Insurance	66,129	69,059	0	74,305
03103 Prof Serv-Outside Counsel-Non-Lit	10,220	0	0	0
03400 Other Contractual Services	13,617	31,202	0	24,687
03404 Janitorial Services	14,480	16,802	0	18,600
03409 Mowing & Landscaping Services	26,820	40,000	0	28,000
04000 Travel and Per Diem	3	900	0	150
04001 Travel and Per Diem/Mandatory	0	2,000	0	5,200
04002 Travel and Per Diem/Educational	4,191	1,350	0	4,200
04101 Communications- Cell Phones	538	3,000	0	1,500
04104 Communications-Data/Wireless Svcs	2,066	1,500	0	2,200
04200 Freight and Postage	463	2,000	0	2,000
04301 Electricity	19,996	23,273	0	23,273
04303 Water/Sewer Services	32,365	30,000	0	35,000
04304 Garbage/Solid Waste Services	2,653	3,000	0	3,000
04401 Rentals and Leases/Pool Vehicles	30	0	0	0
04406 Rentals and Leases/Light Fleet	0	0	0	3,588
04600 Repairs and Maintenance	150	1,000	0	1,000
04610 Vehicle Repair and Maintenance	1,337	2,000	0	2,000
04611 Building Repair and Maintenance	17,133	30,000	0	30,000
04700 Printing and Binding	372	200	0	600
04901 Indirect Costs	721,411	721,411	0	721,411
04910 Fleet Replacement Charge	6,350	6,602	0	0
05100 Office Supplies	893	2,000	0	2,000
05195 Non-Capital Computer Equipment	1,377	0	0	0
05199 Other Non-Capital Equipment	0	200	0	200
05200 Operating Supplies	3,909	10,500	0	5,000
05204 Fuel	5,041	7,700	0	10,000
05400 Publications and Memberships	790	490	0	1,300
05402 Publications/Subscriptions	0	900	0	900
05500 Training	961	2,000	0	4,000
Total Expenses	**1,575,265**	**1,637,875**	**0**	**1,683,109**

Building
Administration

Accounts of Interest

03400 - Fire System Maintenance & Monitoring ($5.4k), Quarterly generator maintenance ($6.5k), Accurint ($1.4k), Pest Control ($65), HVAC OA maintenance contract ($2.4k), Security maintenance and monitoring ($8k), and Automatic Door Maintenance ($892). Reallocated $6.5k to the Permitting and Inspections division, 03413 (Banking Fees) account to facilitate more accurate monitoring of banking fees.
03404 - Increase to align with contract rates. Carpet and Tile Cleaning ($1.4k) and Custodial Services (17.2k).
03409 - Decrease to align with contract rates. Annual fee ($24.1k) and Irrigation and additional services as needed ($3.9k). Reallocated $12k to Permitting and Inspections division, 03413 (Banking Fees) account to facilitate more accurate monitoring of banking fees.
04000 - Decrease to align with actual spending.
04001 - Increase due to the anticipated travel for the renewal of licensing costs essential for departmental operations.
04002 - Increase to align with actual and anticipated spending due to additional staff pursuing professional training.
04101 - Reallocated to the Permitting and Inspections division, 05211 (Software Services) account for software services required for new (Chief Inspector-Plans Examiner) FTE.
04104 - Increase to align with projected data plan expenses based on actuals.
04303 - Increase to align with actual spending and the anticipated rate change.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04700 - Increase to reflect the operational need anticipated for FY26.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.
05200 - Reallocated to Permitting and Inspections division, 03413 (Banking Fees) account to facilitate more accurate monitoring of banking fees.
05204 - Increase attributed to projected usage due to increased travel activity.
05400 - Increase attributed to anticipated membership expenses for professional organizations, including the Building Officials Association of Florida, the International Code Council, and the Independent Alliance of the Electrical Industry.
05500 - Increase is attributed to additional staff pursuing professional certifications and training.

Significant Changes

There are no significant program changes.

Building
Permitting/Inspections

Mission Statement

Protect the health, safety and welfare of residents by consistent and fair enforcement of the Martin County Building Code; as well as customer-friendly, timely, and reliable plan reviews and high-quality permitting services.

Services Provided

- Submittal and issuance of permit applications
- Review of permit applications for compliance with current building codes and zoning restrictions
- Performance of inspections and complaint investigations to ensure adherence to the Building Code
- Issuance of Certificate of Occupancies
- Permitting records research and maintenance

Goals and Objectives

- Improve public welfare
- Quality customer relationships
- Maximize productivity, minimize costs
- Maximize asset utilization
- Quality management and governance
- Enhancement of skills and knowledge
- Incentivize digital permit submissions to achieve a paperless system (Green Goals)

Benchmarks

- Improve the timeliness of the review and processing of plan submittal by 3% over previous fiscal year.
- Perform 95% of all daily building inspections.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Commercial Review	#	6,012	4,000	N/A	4,000
Accessory Structure Review - Efficiency	#	6	4	N/A	4
Commercial Review - Efficiency	#	23	7	N/A	7
Electronic Permit Submissions	#	16,815	15,000	N/A	15,000
Inspections	#	50,556	45,000	N/A	45,000
Permits Issued	#	16,813	20,000	N/A	20,000
Single Family Review - Efficiency	#	17	10	N/A	10
Accessory Structure Review	#	17,075	20,000	N/A	20,000
Single Family Review	#	5,375	4,500	N/A	4,500
Record Research Requests	#	4,468	4,200	N/A	4,200
Drone Inspections	#	1,667	375	N/A	375
Virtual Inspections	#	4,804	5,000	N/A	5,000

Outcomes

- Assurance that all structures will be built according to permitted plans and current building codes
- Increased level of customer service and productivity
- An internet accessible and timely, customer-friendly, building permitting/inspection experience which incorporates computer scheduling and automated results for information access via cellular technology

Building
Permitting/Inspections

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Administrative Assistant	1.00	1.00
Building Dept Support Technician	6.00	6.00
Building Permits Manager	1.00	1.00
Chief Inspector/Plans Examiner	7.00	8.00
Construction Inspector	3.00	3.00
Lead Building Dept Support Technician	3.00	3.00
Plans Examiner	2.00	2.00
Senior Building Dept Support Technician	4.00	4.00
Total FTE	**27.00**	**28.00**

Building
Permitting/Inspections

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	1,927,587	1,903,834	0	2,052,183
01400 Overtime	40,990	35,100	0	150,000
01501 Cell Phone Stipend	0	0	0	660
02101 FICA	114,782	118,038	0	127,235
02102 Medicare	26,844	27,606	0	29,757
02200 Retirement Contributions	277,251	267,823	0	296,989
02300 Life and Health Insurance	400,324	414,810	0	428,000
03100 Professional Services	4,059	0	0	0
03101 Professional Services- IT	233,325	200,000	0	235,000
03400 Other Contractual Services	477,193	252,500	0	85,200
03410 Other Contractual Svcs - Staffing	184,606	375,806	0	434,567
03413 Banking Fees	0	0	0	203,620
04000 Travel and Per Diem	3	2,500	0	150
04001 Travel and Per Diem/Mandatory	0	4,500	0	8,809
04002 Travel and Per Diem/Educational	3,274	3,600	0	5,000
04101 Communications- Cell Phones	6,937	7,000	0	7,000
04104 Communications-Data/Wireless Svcs	8,508	8,504	0	9,000
04200 Freight and Postage	3,205	2,100	0	3,500
04402 Rentals and Leases/Copier Leases	22,381	24,028	0	24,028
04406 Rentals and Leases/Light Fleet	0	0	0	75,966
04600 Repairs and Maintenance	575	10,190	0	5,000
04610 Vehicle Repair and Maintenance	14,784	10,000	0	15,000
04700 Printing and Binding	1,053	1,200	0	1,200
04900 Other Current Charges	123	600	0	600
04910 Fleet Replacement Charge	46,111	92,958	0	0
05100 Office Supplies	2,752	2,500	0	2,800
05175 Computer Equipment $1000-$4999.99	2,805	1,300	0	2,500
05195 Non-Capital Computer Equipment	2,329	0	0	1,230
05199 Other Non-Capital Equipment	1,161	4,100	0	13,775
05200 Operating Supplies	16,006	19,544	0	16,544
05204 Fuel	36,402	40,000	0	40,000
05210 Food	1,152	0	0	0
05211 Software Services	72,813	0	0	6,196
05400 Publications and Memberships	8,606	11,115	0	11,205
05402 Publications/Subscriptions	65	0	0	0
05500 Training	14,017	11,510	0	16,750
06400 Furniture and Equipment	7,200	0	0	0
06410 Vehicles - Fleet Maintenance	42,137	0	0	0
Total Expenses	**4,001,358**	**3,852,766**	**0**	**4,309,464**

Building
Permitting/Inspections

Accounts of Interest

03101 - Increase required to maintain current level of service . IT professional services for Accela ($235k).
03400 - Demolitions ($50k), staff report for Accela ($10.8k), video inspection subscription ($24k), and shredding service ($420). Reallocated $167.3k to 03413 (Banking Fees) account to facilitate more accurate monitoring of banking fees.
03410 - Increase to align with contracted staff's salary adjustments for Plan Examiner and Building Inspector hired from Resource.
03413 - Creation of new line item to facilitate more accurate monitoring of banking fees, previously budgeted in 03400 (Other Contractual Services) account ($167.3k). Reallocated $36.3k from various lines to reflect operational needs anticipated for FY26.
04000 - Decrease to align with actual spending
04001 - Increase due to anticipated travel expenses for staff pursuing professional certifications and training essential for departmental operations.
04002 - Reallocated from the 04600 (Repairs and Maintenance) account to align with the anticipated travel expenses for FY26.
04200 - Increase required to maintain current level of service.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04600 - Reallocated to various accounts to reflect the operational needs anticipated for FY26.
04610 - Increase attributable to realized repair and maintenance costs.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.
05100 - Reallocated from the 04600 (Repairs and Maintenance) account to reflect the operational needs anticipated for FY26.
05199 - Increase for drone maintenance/repairs.
05200 - Reallocated to 03413 (Banking Fees) account to facilitate more accurate monitoring of banking fees.
05211 - Reallocated from the Administration division, 04101 (Communications - Cell Phones) account for software services required for new (Chief Inspector-Plans Examiner) FTE.
05500 - Reallocated from 04600 (Repairs and Maintenance) account due to anticipated expenses for certifications and training required for the new (Chief Inspector-Plans Examiner) FTE.

Significant Changes

Fiscal Year 2026 includes an overtime expense for staff to continue converting historic documents into cloud storage within the Accela software system. Additionally, the Fiscal Year 2026 Budget includes one (1) new FTE position (Chief Inspector-Plans Examiner) for the purposes of ensuring timely review of construction applications/inspections and to remain competitive with private providers.

Building
Licensing

Mission Statement

To protect and improve the health, safety and welfare of Martin County citizens by minimizing risk to the public due to unlawful conduct of both licensed and unlicensed contractors.

Services Provided

The Licensing program maintains a contractor regulation system to assure compliance with State and County licensing regulations and protect the community from harm that may be caused by incompetent and dishonest contractors. Licensing Division processes new license applications, investigates complaints by consumers, and checks on sub-contractor licensure during construction.

Goals and Objectives

- Minimize consumer harm
- Quality customer relationships
- Maximize productivity, minimize costs
- Responsible operations management
- Enhance skills and knowledge

Benchmarks

- Florida Department of Business and Professional Regulation total processing time, from intake of complaints to completing an investigation, averages 90 days.
- Florida Department of Business and Professional Regulation total processing time, from intake of complaints to the time of final adjudication, averages 180 days.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
License Applications	#	42	50	N/A	50

Outcomes

Effectively and efficiently reduce the number of unlicensed contractors and unlawful acts by licensed contractors in Martin County which will result in a reduced number of complaints and increased public safety and welfare.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Administrative Assistant	1.00	1.00
Building Compliance Analyst	1.00	1.00
Code Compliance Investigator	2.00	2.00
Licensing Manager	1.00	1.00
Senior Building Department Support Technician	1.00	1.00
Total FTE	**6.00**	**6.00**

Building
Licensing

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	134,774	176,651	0	362,149
01400 Overtime	273	0	0	0
02101 FICA	7,894	10,952	0	22,453
02102 Medicare	1,846	2,561	0	5,251
02200 Retirement Contributions	21,864	24,078	0	50,809
02300 Life and Health Insurance	27,311	36,051	0	64,464
Total Expenses	**193,962**	**250,293**	**0**	**505,126**

Accounts of Interest

There are no accounts of interest to highlight.

Significant Changes

This division includes salary and fringe only; operating expenses were moved to Building Administration division in a previous fiscal year.

Building
Code Enforcement

Mission Statement

Improve the living and working environment of Martin County's citizens by enforcing codes enacted to promote safe and healthy conditions and maintain the quality of life.

Services Provided

Code Enforcement provides enforcement of all County codes and ordinances by investigating complaints and conducting neighborhood sweeps, working with alleged violators to correct violations, and providing educational activities to homeowners' associations and other entities.

Goals and Objectives

- Increase the effectiveness of Code Enforcement by working closely with citizens' and homeowners' organizations
- Continue to provide fair and impartial treatment to the citizens of Martin County in the enforcement of County codes, keeping compliance as the main objective
- Improve the timeliness and efficiency of staff investigations and case management by the utilization of the remote inspection program, strict adherence to the Code Enforcement procedure policy, the automation of the Magistrate's docket and case presentation, and the training and certification of staff
- Effectively & efficiently reduce the number of unlicensed contractors in Martin County, which will result in a reduced number of complaints, and increased public safety and welfare

Benchmarks

- Eighty-five percent of all Code Enforcement cases obtain compliance or are presented to the Code Enforcement magistrate within 120 business days.
- Ninety percent of complaints received are investigated within four business days.
- Seventy-five percent of Code Enforcement Officers to obtain Code Enforcement Certification.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Noncompliant properties resolved	#	4,893	5,000	N/A	5,000
Code Enforcement Complaints	#	678	1,000	N/A	1,000
New Code Enforcement Cases	#	5,106	5,500	N/A	5,500
Code Enforcement-Case processing per FTE	#	638	800	N/A	800
Training Hours	#	340	60	N/A	60
Citations Issued	#	60	25	N/A	25
Unlicensed Contractor Inspections	#	253	100	N/A	100
Lien Search	#	4,074	4,000	N/A	4,000
Unsafe Structures	#	12	10	N/A	10

Outcomes

Overall code enforcement efforts will increase with a more thorough, timely and efficient case management.

Building
Code Enforcement

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Administrative Assistant	2.00	2.00
Code Compliance Administrator	1.00	1.00
Code Compliance Investigator	5.00	5.00
Nuisance Abatement Coordinator	1.00	1.00
Senior Code Compliance Investigator	1.00	1.00
Total FTE	**10.00**	**10.00**

Building
Code Enforcement

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	550,197	594,275	0	590,542
01400 Overtime	0	5,400	0	5,400
02101 FICA	31,310	36,845	0	36,614
02102 Medicare	7,322	8,617	0	8,563
02200 Retirement Contributions	74,758	81,000	0	82,853
02300 Life and Health Insurance	133,908	157,817	0	143,221
03103 Prof Services-Outside Counsel-Non-Lit	7,090	25,000	0	25,000
03400 Other Contractual Services	190,375	206,360	0	144,004
03410 Other Contractual Svcs - Staffing	74,128	18,640	0	80,996
04000 Travel and Per Diem	3	0	0	0
04001 Travel and Per Diem/Mandatory	165	1,000	0	2,200
04002 Travel and Per Diem/Educational	2,037	1,000	0	1,000
04100 Communications	364	0	0	0
04101 Communications- Cell Phones	3,511	4,500	0	5,500
04104 Communications-Data/Wireless Svcs	5,723	6,157	0	7,500
04200 Freight and Postage	9,492	6,000	0	10,000
04402 Rental and Leases / Copier Leases	1,324	1,704	0	1,704
04406 Rentals and Leases/Light Fleet	0	0	0	33,773
04600 Repairs and Maintenance	148	700	0	700
04610 Vehicle Repair and Maintenance	8,799	4,000	0	9,000
04700 Printing and Binding	3,076	2,600	0	3,100
04900 Other Current Charges	4,641	4,000	0	4,000
04910 Fleet Replacement Charge	29,471	29,092	0	0
05100 Office Supplies	1,831	2,000	0	2,000
05195 Non-Capital Computer Equipment	3,674	0	0	0
05199 Other Non-Capital Equipment	174	1,280	0	1,280
05200 Operating Supplies	8,767	4,000	0	4,000
05204 Fuel	16,908	21,000	0	21,000
05207 Computer Supplies	0	240	0	240
05400 Publications and Memberships	1,250	975	0	2,000
05402 Publications/Subscriptions	0	370	0	370
05500 Training	2,681	2,030	0	3,000
06402 Vehicles/Rolling Stock/Equip>$30	0	25,000	0	25,000
06410 Vehicles-Fleet Acquisition	42,137	0	0	0
Total Expenses	**1,215,263**	**1,251,602**	**0**	**1,254,560**

Accounts of Interest

03103 - Legal fees to cover building related issues.
03400 - Abatement and Noise control ($75k), Derelict Vessel Removal ($19k), and Demolitions ($50k). Reallocated $62.4k to account 03410 (Other Contractual Svcs - Staffing) for Derelict Vessel contractual staffing.
03410 - Contractual staffing for Derelict Vessel. Reallocated $62.4k from account 03400 (Other Contractual Services) to accurately represent Derelict Vessel contractual staffing expense.
04001 - Increase due to the anticipated travel for the renewal of certifications and training essential to departmental operations.
04101 - 04104 - Increase to align with projected expenses based on actuals.
04200 - Increase required to maintain current level of service.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04610 - Increase attributable to realized repair and maintenance costs.
04700 - Increase to reflect the operational needs anticipated for FY26.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.
05400 - Increase attributed to anticipated membership expenses for professional organizations, including the Florida Association of Code Enforcement, Treasure Coast Association of Code Enforcement, and Construction Licensing Officials Association of Florida.
05500 - Increase is attributed to additional staff pursuing professional certifications and training essential to departmental operations.

Significant Changes

There are no significant program changes.

Capital Improvement Plan

Capital Improvement Plan
Program Chart
Total Full-Time Equivalents (FTE) = 0.00

Airport

Community Development

Fire Rescue

Law Enforcement

Library

Parks

Golf

Public Buildings

Coastal

Ecosystem Management

Public Transportation

Roads

Stormwater Management

Solid Waste

Utilities

Miscellaneous

				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Budget Dollars	**75,002,251**	**65,699,394**	**98,652,810**	**32,953,416**	**50.16%**

Capital Improvement Plan

Introduction

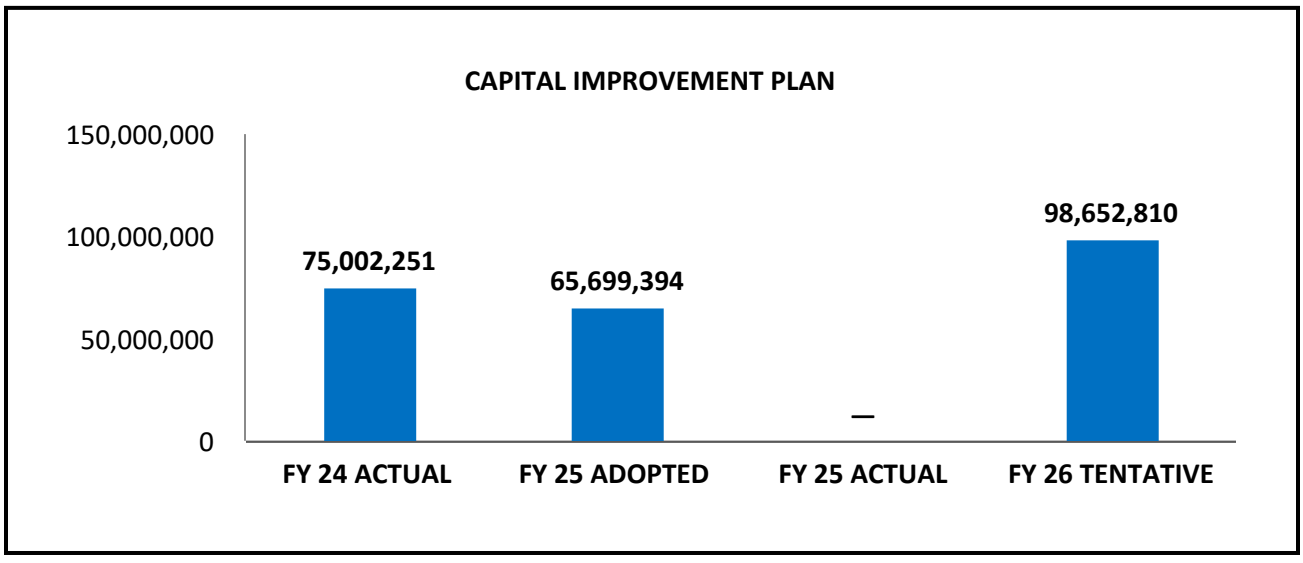
The Capital Improvement Plan (CIP) is a multi-year planning instrument used to identify needs and financing sources for public infrastructure maintenance and improvements. The CIP is a proposed schedule for the expenditure of funds to maintain, acquire, or construct these necessary improvements over the next ten-year period. This plan provides the public, residents, and stakeholders transparent information on how the County plans to address significant capital needs over the next ten fiscal years.

Key Issues and Trends

The CIP is updated annually and is incorporated in the Comprehensive Growth Management Plan (CGMP) by amendment.

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Airport	23,356	399,841	0	235,000
Community Development	2,854,434	5,901,888	0	7,018,080
Fire Rescue	4,302,970	569,020	0	1,148,100
Law Enforcement	8,112,300	4,989,528	0	4,989,528
Library	915,875	336,500	0	290,000
Parks	7,898,953	6,288,672	0	6,195,700
Golf	1,097,403	1,114,000	0	1,127,000
Public Buildings	9,582,353	6,880,869	0	7,863,369
Coastal	10,479,533	6,691,500	0	6,791,500
Ecosystem Management Capital Projects	4,563,235	1,775,000	0	21,775,000
Public Transportation	0	70,000	0	70,000
Roads	17,555,511	12,897,483	0	15,810,483
Stormwater Management	2,262,080	783,000	0	1,450,000
Solid Waste	235,768	2,748,593	0	2,100,500
Utilities	848,085	14,218,000	0	21,242,750
Miscellaneous	4,270,395	35,500	0	545,800
Total Expenses	**75,002,251**	**65,699,394**	**0**	**98,652,810**



Capital Improvement Plan

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	5,582,787	0	0	1,300,000
03101 Professional Services - IT	28,408	0	0	0
03103 Prof Serv-Outside Counsel-Non-Lit	468	0	0	0
03400 Other Contractual Services	7,810,407	7,020,500	0	7,220,500
03409 Mowing & Landscaping Services	38,457	0	0	0
03410 Other Contractual Svcs - Staffing	38,026	0	0	0
03422 Oth Contr Svcs-Maintenance	522,715	0	0	0
04104 Communications-Data/Wireless Svcs	11,560	0	0	0
04200 Freight and Postage	44,617	0	0	0
04303 Water/Sewer Services	94,080	0	0	0
04400 Rentals and Leases	241,219	0	0	0
04600 Repairs and Maintenance	3,139,781	0	0	0
04603 Lift Station Repair and Maintenance	6,483	0	0	0
04604 Manholes Repairs and Maintenance	82,500	0	0	0
04606 Water Lines Repair and Maintenance	35,280	0	0	0
04610 Vehicle Repair and Maintenance	49,162	0	0	0
04611 Building Repair and Maintenance	3,174,691	0	0	0
04613 Maintenance Material	553	0	0	0
04700 Printing and Binding	6,907	0	0	0
04800 Promotional Activities	1,758	0	0	0
04900 Other Current Charges	79,727	0	0	0
05100 Office Supplies	46	0	0	0
05175 Computer Equipment $1,000-$4999.99	96,455	0	0	0
05179 Other Equipment $1000-$4999.99	134,870	0	0	0
05195 Non-Capital Computer Equipment	6,528	0	0	0
05199 Other Non-Capital Equipment	691,355	0	0	0
05200 Operating Supplies	41,555	0	0	0
05204 Fuel	1,317	0	0	0
05208 Software Licenses	6,761	0	0	0
05210 Food	9	0	0	0
05211 Software Services	116,066	0	0	0
05300 Road Materials and Supplies	11,010	0	0	0
05400 Publications and Memberships	7,000	0	0	0
05403 On Line Database/Subscriptions	199,574	0	0	0
06100 Land	2,538,692	0	0	20,000,000
06101 Land - Professional Services	9,675	0	0	0
06200 Buildings	13,089,102	10,163,397	0	10,890,897
06201 Buildings - Professional Services	1,094,472	0	0	0
06300 Improvements Other Than Buildings	27,154,178	42,608,777	0	50,568,013
06301 Improve Other Than Bldgs Prof Serv	2,070,329	0	0	0
06302 Improve Other Than Bldgs-Misc Cost	17,128	0	0	0
06400 Furniture and Equipment	876,568	1,933,220	0	2,535,400
06401 Computer Equipment	1,012,077	0	0	500,000
06402 Vehicles/Rolling Stock/Equip>$30k	4,346,428	3,587,000	0	1,751,500

Capital Improvement Plan

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
06410 Vehicles - Fleet Acquisition	10,986	0	0	0
06600 Library Books and Publications	1,014	180,000	0	180,000
08100 Aid to Government Agencies	479,471	0	0	0
09902 Budget Reserves/ Capital Outlay	0	206,500	0	3,706,500
Total Expenses	**75,002,251**	**65,699,394**	**0**	**98,652,810**

Capital Improvement Plan

Revenues

Revenue Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Jensen Beach CRA Trust Fund	57,328	351,071	0	379,731
Rio CRA Trust Fund	513,546	1,440,441	0	1,652,182
Hobe Sound CRA Trust Fund	65,335	1,604,525	0	1,905,547
Port Salerno CRA Trust Fund	364,578	1,460,894	0	1,657,297
Golden Gate CRA Trust Fund	363,622	729,417	0	927,130
Palm City CRA Trust Fund	389,865	315,540	0	496,193
Consolidated - Operating	4,062	600,000	0	7,578,750
Consolidated Water - CFC	0	5,350,000	0	1,850,000
Consolidated Sewer - CFC	300	900,000	0	700,000
Consolidated R & R	230,138	7,368,000	0	7,614,000
Airport	0	399,841	0	235,000
Solid Waste	235,768	2,748,593	0	2,100,500
Sailfish Splash Waterpark	96,286	0	0	0
Library Contribution	680,365	0	0	0
Art in Public Places	23,677	35,500	0	35,500
Tourist Development	0	700,000	0	700,000
Jensen Beach Mooring Facility	66,016	0	0	0
Other County Capital Projects	16,752,336	18,897,097	0	22,340,897
Beaches	1,312,118	5,775,000	0	5,775,000
Road Projects	97,656	0	0	0
Gas Tax 7/8 - Roads	3,042,514	1,608,000	0	1,608,000
Conserv Lands - 1/2 Disc Sales Tax	811,664	0	0	0
Conserv Lands - Surtax 1/2 Cent	0	0	0	20,000,000
2019 Construction Project (Bond)	4,293,505	0	0	0
Franchise Fees - Electric	6,102,796	9,000,000	0	11,250,000
General Fund	1,421,058	0	0	0
General Fund - Septic to Sewer	650,214	0	0	2,000,000
Fire Protection/EMS Impact Fees	155,934	0	0	0
Public Building Impact Fees	0	467,500	0	0
Law Enforcement Impact Fees - 1A	1,948,056	0	0	0
Urban Road Impact Fees	577,018	0	0	0
Pedestrian/Bicycle Path Impact Fees	359,875	80,000	0	80,000
Beach Impact	271,008	0	0	0
Library Impact Fees	200,588	180,000	0	180,000
Library Building Impact Fees	47,269	0	0	0
Open Space/Conservation Land Impact	1,898,226	0	0	0
Active Park Land	180,488	279,972	0	0
District One MSTU	316,586	0	0	0
District Three MSTU	183,870	0	0	0
Consolidated Fire/EMS	4,954,660	1,759,020	0	2,338,100
Building and Permitting	231,465	0	0	0

Capital Improvement Plan

Revenues

Revenue Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Hutchinson Island MSTU	194,837	306,500	0	406,500
Consolidated Parks	11,650	0	0	0
Stormwater MSTU	273,930	480,000	0	1,080,000
Countywide Road Maintenance MSTU	2,365,697	2,862,483	0	3,762,483
State Grants	9,090,707	0	0	0
Federal Grants	14,165,640	0	0	0
Revenue Totals	**75,002,251**	**65,699,394**	**0**	**$ 98,652,810**

Capital Improvement Plan
Airport

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03400 Other Contractual Services	23,356	0	0	0
06300 Improvements Other Than Buildings	0	399,841	0	235,000
Total Expenses	**23,356**	**399,841**	**0**	**235,000**

Expenditure Line Item Summation

06300 - Airport Lighting and Signage ($30k), Airport Facility Improvements ($130k), Airport Environmental & Planning ($75k)

Capital Improvement Plan
Community Development

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	34,558	0	0	0
03400 Other Contractual Services	175,620	0	0	0
04200 Freight and Postage	2,182	0	0	0
04700 Printing and Binding	935	0	0	0
04800 Promotional Activities	1,758	0	0	0
04900 Other Current Charges	1,274	0	0	0
06300 Improvements Other Than Buildings	2,430,737	5,901,888	0	7,018,080
06301 Improvements Other Than Buildings - Prof	206,572	0	0	0
06302 Improvements Other Than Bldgs - Misc. Cost	799	0	0	0
Total Expenses	**2,854,434**	**5,901,888**	**0**	**7,018,080**

Expenditure Line Item Summation

06300 - Jensen Beach Community Redevelopment Area (CRA) Improvements ($379,731), Rio CRA Improvements ($1,652,182), Golden Gate CRA Improvements ($927,130), Hobe Sound CRA Improvements ($1,905,547), Port Salerno CRA Improvements ($1,657,297), Old Palm City CRA Improvements ($496,193)

Capital Improvement Plan
Fire Rescue

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	48,852	0	0	0
03400 Other Contractual Services	17,784	0	0	0
04104 Communications- Data/Wireless SVS	11,560	0	0	0
04200 Freight and Postage	2,849	0	0	0
04610 Vehicle Repair and Maintenance	49,162	0	0	0
05179 Other Equipment $1000-$4999.99	96,899	0	0	0
05199 Other Non-Capital Equipment	459,417	0	0	0
06200 Buildings	58,000	0	0	0
06400 Furniture and Equipment	100,475	569,020	0	1,148,100
06402 Vehicles/Rolling Stock/Equip>$30k	2,967,514	0	0	0
06410 Vehicles - Fleet Acquisition	10,986	0	0	0
08100 Aid to Governmental Agencies	479,471	0	0	0
Total Expenses	**4,302,970**	**569,020**	**0**	**1,148,100**

Expenditure Line Item Summation

06400 - Capital equipment and cardiac monitors/AutoPulse CPR ($1,148,100)

Capital Improvement Plan
Law Enforcement

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03400 Other Contractual Services	63,405	0	0	0
03409 Mowing & Landscaping Services	1,100	0	0	0
03410 Other Contractual SVS- Staffing	28,902	0	0	0
04200 Freight and Postage	2,806	0	0	0
04303 Water/Sewer Services	94,080	0	0	0
04600 Repairs and Maintenance	151,975	0	0	0
04611 Building Repair and Maintenance	1,254,969	0	0	0
04900 Other Current Charges	20,347	0	0	0
05175 Computer Equipment $1,000-$4999.99	5,498	0	0	0
05179 Other Equipment $1000-$4999.99	7,055	0	0	0
05199 Other Non-Capital Equipment	28,185	0	0	0
05204 Fuel	1,317	0	0	0
05208 Software Licenses	801	0	0	0
05211 Software Services	115,331	0	0	0
06200 Buildings	5,337,576	3,444,528	0	3,739,528
06201 Buildings - Professional Services	43,710	0	0	0
06300 Improvements Other Than Buildings	767,852	1,545,000	0	1,250,000
06301 Improvements Other Than Buildings Prof Serv	19,004	0	0	0
06400 Furniture and Equipment	139,834	0	0	0
06401 Computer Equipment	28,554	0	0	0
Total Expenses	**8,112,300**	**4,989,528**	**0**	**4,989,528**

Expenditure Line Item Summation

06200 - Sheriff's Fixed Asset Replacement Budget (FARB) ($834,844), Martin County Sheriff's Office (MCSO) Firearms Training Facility ($1,334,329), MCSO Logistics & Operations Center ($566,355), Public Safety Complex Improvements ($300k), Holt Correctional Facility - Jail Pod Windows Replacement ($704k)

06300 - MCSO Fuel Depot Upgrade ($750k), Holt Correctional Facility 800MHz Radio Upgrade ($500k)

Capital Improvement Plan
Library

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	4,612	0	0	0
03400 Other Contractual Services	591	0	0	0
04400 Rentals and Leases	17,567	0	0	0
05179 Other Equipment $1000-$4999.99	1,089	0	0	0
05199 Other Non-Capital Equipment	111	0	0	0
05208 Software Licenses	263	0	0	0
05211 Software Services	54	0	0	0
05403 On Line Database/Subscriptions	199,574	0	0	0
06200 Buildings	623,474	0	0	0
06201 Buildings ~ Professional Services	33,195	0	0	0
06400 Furniture and Equipment	34,331	156,500	0	110,000
06600 Library Books and Publications	1,014	180,000	0	180,000
Total Expenses	**915,875**	**336,500**	**0**	**290,000**

Expenditure Line Item Summation

06400 - Radio Frequency Identification (RFID) Replacement ($110k)
06600 - Library Materials ($180k)

Capital Improvement Plan
Parks

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	140,411	0	0	0
03400 Other Contractual Services	318,003	0	0	0
03409 Mowing & Landscaping Services	5,575	0	0	0
03410 Other Contractual SVS- Staffing	4,562	0	0	0
04200 Freight and Postage	19,920	0	0	0
04600 Repairs and Maintenance	1,317,531	0	0	0
04603 Lift Station Repair and Maintenance	6,483	0	0	0
04611 Building Repair and Maintenance	187,802	0	0	0
04613 Maintenance Material	553	0	0	0
04700 Printing & Binding	628	0	0	0
04900 Other Current Charges	6,454	0	0	0
05175 Computer Equipment $1,000-$4999.99	16,522	0	0	0
05179 Other Equipment $1000-$4999.99	11,748	0	0	0
05195 Non-Capital Computer Equipment	3,778	0	0	0
05199 Other Non-Capital Equipment	22,897	0	0	0
05200 Operating Supplies	40,490	0	0	0
05211 Software Services	681	0	0	0
05300 Road Materials and Supplies	7,000	0	0	0
06200 Buildings	1,272,442	0	0	0
06201 Buildings- Professional Services	44,468	0	0	0
06300 Improvements Other Than Buildings	4,250,320	6,149,972	0	6,010,700
06301 Improve Other Than Bldgs Prof Serv	27,362	0	0	0
06400 Furniture and Equipment	193,323	138,700	0	185,000
Total Expenses	**7,898,953**	**6,288,672**	**0**	**6,195,700**

Expenditure Line Item Summation

06300 - Countywide Parks Fixed Asset Replacement Budget (FARB) ($2.2M), Sailfish Splash Waterpark FARB ($300k), Indian Riverside Park FARB ($250k), Parks Building Improvement Program ($40k), Parks Boat Ramps Program ($550k), Parks Fiber, Security & Wi-Fi Installation Program ($85k), Jensen Beach Public Restroom & Cafe Replacement ($1.62M), Wojcieszak Small Sided Courts and Public Restroom ($665.7k), Pineapple Park Pickleball Complex ($200k), Heritage Ridge Master Plan ($100k)

06400 - Countywide Parks Capital Equipment Replacement ($185k)

Capital Improvement Plan
Golf Course

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	18,728	0	0	0
03400 Other Contractual Services	96,868	0	0	0
04200 Freight and Postage	1,137	0	0	0
04400 Rentals and Leases	53,073	0	0	0
04600 Repairs and Maintenance	266,426	0	0	0
04611 Building Repair and Maintenance	24,202	0	0	0
04900 Other Current Charges	4,372	0	0	0
05199 Other Non-Capital Equipment	15,539	0	0	0
06300 Improvements Other Than Buildings	444,580	850,000	0	850,000
06400 Furniture and Equipment	172,479	264,000	0	277,000
Total Expenses	**1,097,403**	**1,114,000**	**0**	**1,127,000**

Expenditure Line Item Summation

06300 - Golf Fixed Asset Replacement Budget (FARB) ($350k), Sailfish Sand Golf Course Improvements Phase 4 & 5 ($500k)

06400 - Golf Course Equipment FARB ($277k)

Capital Improvement Plan
Public Buildings

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	154,956	0	0	0
03101 Professional Services ~IT	28,408	0	0	0
03400 Other Contractual Services	163,648	0	0	0
03409 Mowing & Landscaping Services	31,782	0	0	0
03410 Other Contractual SVS- Staffing	4,562	0	0	0
04200 Freight and Postage	5,360	0	0	0
04600 Repairs and Maintenance	33,360	0	0	0
04611 Building Repair and Maintenance	1,469,803	0	0	0
05175 Computer Equipment $1,000-$4999.99	68,416	0	0	0
05179 Other Equipment $1000-$4999.99	18,078	0	0	0
05195 Non-Capital Computer Equipment	2,480	0	0	0
05199 Other Non-Capital Equipment	163,245	0	0	0
05208 Software Licenses	55	0	0	0
06200 Buildings	4,069,962	6,018,869	0	7,001,369
06201 Buildings - Professional Services	575,856	0	0	0
06300 Improvements Other Than Buildings	1,509,039	862,000	0	862,000
06301 Improvements Other Than Buildings-Prof Serv	107,152	0	0	0
06400 Furniture and Equipment	192,668	0	0	0
06401 Computer Equipment	983,522	0	0	0
Total Expenses	**9,582,353**	**6,880,869**	**0**	**7,863,369**

Expenditure Line Item Summation

06200 - Fixed Asset Replacement Budget (FARB) ($1,240,869), Countywide Building Envelope FARB ($412k), Historic Facility FARB ($283,250), Generator FARB ($500k), Countywide Public Building Resiliency ($300k), Constitutional Offices FARB ($200k), Courthouse & Constitutional Office Building Rooftop HVAC Unit Replacement ($1,365,250), Supervisor of Elections Expansion ($1.5M), Fire Rescue Facilities Fixed Asset Replacement Budget ($600k), Fire Rescue Fleet Services Storage Expansion ($600k)

06300 - Countywide HVAC FARB ($412k), Countywide Security Enhancement, Repair, & Replacement ($375k), Countywide Fire Panel End of Life Replacement ($75k)

Capital Improvement Plan
Coastal

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	4,441,600	0	0	0
03400 Other Contractual Services	5,910,738	6,485,000	0	6,585,000
04200 Freight and Postage	87	0	0	0
04400 Rentals and Leases	725	0	0	0
04900 Other Current Charges	31,473	0	0	0
05200 Operating Supplies	57	0	0	0
05400 Publications and Memberships	7,000	0	0	0
06101 Land-Professional Services	9,675	0	0	0
06200 Buildings	5,321	0	0	0
06201 Buildings-Professional Services	20,928	0	0	0
06300 Improvements Other Than Buildings	41,116	0	0	0
06301 Improve Other Than Buildings Prof Svcs	1,081	0	0	0
06400 Furniture and Equipment	9,732	0	0	0
09902 Budget Reserves/ Capital Outlay	0	206,500	0	206,500
Total Expenses	**10,479,533**	**6,691,500**	**0**	**6,791,500**

Expenditure Line Item Summation

03400 - St. Lucie Inlet Management Plan ($5.11M), Beach Management ($450k), Bathtub Beach & Sailfish Point Beach Restoration ($405k), Reef Management Program ($170k), County Resiliency Program ($300k), Shoreline Management ($50k), MacArthur Blvd Dune Restoration ($100k)

09902 - Beach Management ($206,500)

Capital Improvement Plan
Ecosystem Management

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	531,787	0	0	0
03400 Other Contractual Services	914,872	500,000	0	600,000
04200 Freight and Postage	628	0	0	0
04600 Repairs and Maintenance	207	0	0	0
04900 Other Current Charges	187	0	0	0
05100 Office Supplies	46	0	0	0
05200 Operating Supplies	987	0	0	0
06100 Land	2,538,692	0	0	20,000,000
06300 Improvements Other Than Buildings	331,325	1,275,000	0	1,175,000
06301 Improvements Other Than Buildings Prof Svcs	244,305	0	0	0
06302 Improve Other Than Bldgs-Misc Cost	200	0	0	0
Total Expenses	**4,563,235**	**1,775,000**	**0**	**21,775,000**

Expenditure Line Item Summation

03400 - Environmentally Sensitive Lands Management ($600k)

06100 - Martin County Forever- Environmental Land Acquisition Program ($20M)

06300 - Old Palm City BMP2 ($5k), Old Palm City BMP1 ($5k), South Outfall Golden Gate BMP2 ($5k), North Outfall Golden Gate BMP1 ($190k), Channel Enhancement Program ($135k), Mapp Creek/Hogg Creek Water Quality Project ($5k), Kitching Creek Eastern Flow Way ($55k), TMDL/BMAP Compliance projects ($200k), Indian River Lagoon Estuary Restoration Project ($100k), Cypress Creek Floodplain Restoration Project ($150k), Coral Gardens Stormwater Treatment Area ($5k), Stuart Impoundment Hydrologic Restoration ($5k), MC-2 Shoreline Stabilization ($5k), Stormwater Master Plan ($200k), Savannas Regional Restoration ($10k), Fiddler Crab Access ($100k)

Capital Improvement Plan
Public Transportation

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
06402 Vehicles/Rolling Stock/Equip>$30k	0	70,000	0	70,000
Total Expenses	**0**	**70,000**	**0**	**70,000**

Expenditure Line Item Summation
06402 - Bus Acquisition ($70k)

Capital Improvement Plan
Roads

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	51,820	0	0	0
03103 Prof Serv-Outside Counsel-Non-Lit	468	0	0	0
03400 Other Contractual Services	75,984	0	0	0
03422 Other Contr Svcs-Maintenance	522,715	0	0	0
04200 Freight and Postage	9,022	0	0	0
04400 Rentals and Leases	121,272	0	0	0
04600 Repairs and Maintenance	1,341,545	0	0	0
04700 Printing and Binding	3,025	0	0	0
04900 Other Current Charges	15,273	0	0	0
05175 Computer Equipment $1,000-$4999.99	6,018	0	0	0
05195 Non-Capital Computer Equipment	270	0	0	0
05199 Other Non-Capital Equipment	1,960	0	0	0
05208 Software Licenses	5,642	0	0	0
05210 Food	9	0	0	0
05300 Road Materials and Supplies	4,010	0	0	0
06300 Improvements Other Than Buildings	13,398,621	12,092,483	0	15,005,483
06301 Improve Other Than Bldgs Prof Serv	585,150	0	0	0
06302 Improve Other Than Bldgs-Misc Cost	65	0	0	0
06400 Furniture and Equipment	33,727	805,000	0	805,000
06402 Vehicles/Rolling Stock/Equip>$30k	1,378,913	0	0	0
Total Expenses	**17,555,511**	**12,897,483**	**0**	**15,810,483**

Expenditure Line Item Summation

06300 - Multimodal Pathways ($80k), SE Avalon Drive Sidewalk ($150,805), Intersection Improvements ($595k), Resurfacing and Drainage Maintenance ($849,678), Old Palm City (South) Neighborhood Restoration ($1M), Port Salerno/ New Monrovia Neighborhood Restoration ($850k), Coral Gardens Neighborhood Restoration ($170k), Rocky Point Neighborhood Restoration ($950k), Old Palm City (North) Neighborhood Restoration ($2.55M), South County Neighborhood Restoration ($800k), Dirt Road Paving (Urban Service District) ($350k), NE Green River Parkway Resurfacing ($300k), CR-A1A SE Dixie Hwy (Cove to Jefferson) ($80k), SW 84th Avenue-SW Busch Street Resurfacing ($1.5M), Pavement Marking Maintenance ($200k), Traffic Signal and Streetlight Rehabilitations ($1M), Annual Commitments ($400k), Rail Safety Improvements ($600k), Bridge Replacements/Renovations ($300k), NW Pine Lake Drive Bridge Replacement ($250k), SE Island Way West Bridge Replacement ($1.5M), Traffic Safety Measures ($500k), Enhanced Landscape Rehabilitation ($30k)

06400 - Heavy Equipment Replacement ($805k)

Capital Improvement Plan
Stormwater Management

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	55,741	0	0	0
03400 Other Contractual Services	28,200	0	0	0
04900 Other Current Charges	250	0	0	0
06300 Improvements Other Than Buildings	2,002,320	783,000	0	1,450,000
06301 Improvement Other Than Buildings Prof Serv	175,569	0	0	0
Total Expenses	**2,262,080**	**783,000**	**0**	**1,450,000**

Expenditure Line Item Summation

06300 - Stormwater Infrastructure Rehabilitation ($317k), Palm City Farms Stormwater Enhancements ($100k), Hibiscus Park Ditch Bank Stabilization ($100k), Danforth Creek Bank Widening and Stabilization ($183k), Bessey Creek Retrofit ($750k)

Capital Improvement Plan
Solid Waste

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	0	0	0	200,000
04611 Building Repair and Maintenance	235,768	0	0	0
06200 Buildings	0	700,000	0	150,000
06300 Improvements Other Than Buildings	0	872,593	0	1,000,000
06402 Vehicles/Rolling Stock/Equip>$30k	0	1,176,000	0	750,500
Total Expenses	**235,768**	**2,748,593**	**0**	**2,100,500**

Expenditure Line Item Summation

03100 - South County Yard Trash Processing Facility ($200k)
06200 - Transfer Station Capital Improvements ($150k)
06300 - Fuel Island ($1M)
06402 - Capital Equipment Replacement: truck tractor ($190k), hydraulic excavator ($490k), utility vehicle ($15.5k), and light vehicle fleet ($55k)

Capital Improvement Plan
Utilities

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	0	0	0	1,100,000
04200 Freight and Postage	625	0	0	0
04400 Rentals and Leases	48,582	0	0	0
04600 Repairs and Maintenance	28,737	0	0	0
04604 Manholes Repair and Maintenance	82,500	0	0	0
04606 Water Lines Repair and Maintenance	35,280	0	0	0
04611 Building Repair and Maintenance	2,147	0	0	0
06300 Improvements Other Than Buildings	0	11,877,000	0	15,711,750
06301 Improvements Other Than Buildings Prof Svcs	634,149	0	0	0
06302 Improvements Other Than Buildings Misc Cost	16,065	0	0	0
06402 Vehicles/Rolling Stock/Equip>$30k	0	2,341,000	0	931,000
09902 Budget Reserves/Capital Outlay	0	0	0	3,500,000
Total Expenses	**848,085**	**14,218,000**	**0**	**21,242,750**

Expenditure Line Item Summation

03100 - Advanced Wastewater Treatment Pilot ($1.1M).

06300 - Bulk Chemical Tanks ($32k), Grinder System Rehab ($126k), Hydrant Replacement ($200k), Lift Station Rehabilitation ($2.1M), Reclaimed Water Main Replacement ($75k), Sanitary Collection System Rehab ($500k), Utilities Infrastructure Accommodations ($100k), Water Main Replacement ($900k), Well and Pump Improvements ($200k), Martin Downs Chlorination Facility ($2M), Wastewater Transmission System Improvements ($4,078,750), Loop Tie-ins ($150k), North Water Plant Uprating ($1.75M), Connect to Protect Force Mains ($400k), Connect to Protect Grinders ($400k), Wastewater Transmission System Improvements ($250k), AMR Meter Program ($800k), Reverse Osmosis Membrane Replacement ($1.65M)

06402 - Capital Equipment Replacement: Pump Truck ($175k), Excavator ($180k), Equipment For Camera Truck ($135k), and Light Vehicle Fleet Replacement ($441k)

09902 - Capital Reserves for the Large Septic To Sewer Conversion Projects ($3.5M)

Capital Improvement Plan
Miscellaneous

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	99,723	0	0	0
03400 Other Contractual Services	21,338	35,500	0	35,500
04700 Printing and Binding	2,319	0	0	0
04900 Other Current Charges	98	0	0	0
05200 Operating Supplies	21	0	0	0
06200 Buildings	1,722,326	0	0	0
06201 Buildings- Professional Services	376,316	0	0	0
06300 Improvements Other Than Buildings	1,978,268	0	0	0
06301 Improvements Other Than Buildings Prof Svcs	69,988	0	0	0
06400 Furniture and Equipment	0	0	0	10,300
06401 Computer Equipment	0	0	0	500,000
Total Expenses	**4,270,395**	**35,500**	**0**	**545,800**

Expenditure Line Item Summation

03400 - Art in Public Places ($35.5k)
06400 - Communication Fixed Asset Replacement Budget (FARB) ($10.3k)
06401 - Countywide Radio Replacement ($500k)

Commission MSTU

Commission MSTU
Program Chart
Total Full-Time Equivalents (FTE) = 0.00

- **District One MSTU**
- **District Two MSTU**
- **District Three MSTU**
- **District Four MSTU**
- **District Five MSTU**

				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Budget Dollars	**204,120**	**1,358,060**	**1,352,893**	**(5,167)**	**(0.38)%**

Commission MSTU

Introduction

Under Florida State Statute 125.01(q), the Board of County Commissioners has the power to establish Municipal Service Taxing Units (MSTU), which are adopted by ordinance for specific areas, encompassing the boundaries which the Commissioners represent. The revenues collected within the Commission MSTUs are used for projects which are not captured within the other departments of the County. They are localized by design and primarily benefit the taxpayers within a specific MSTU.

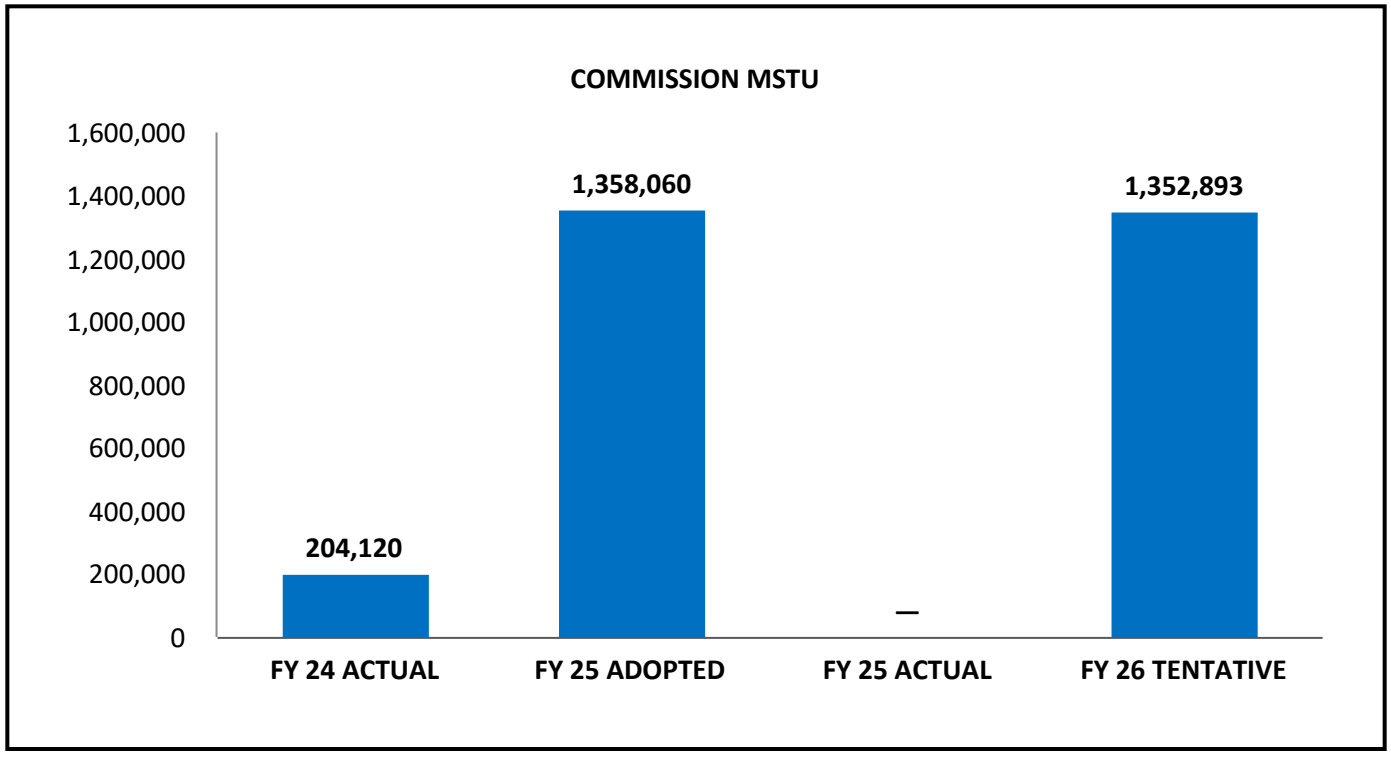
Key Issues and Trends

As a result of the economic downturn, beginning in Fiscal Year 2010, the Board of County Commissioners elected not to levy taxes in the Commissioner District MSTUs. As of Fiscal Year 2018, the Board approved reinstating these taxes for District One, District Three and District Five. In Fiscal Year 2020, these taxes were reinstated for District Two. In Fiscal Year 2021, these taxes were reinstated for District Four.

As per the County Fiscal Policy adopted October 5, 2015, the other revenue sources collected in the Commissioner District MSTUs have been reallocated to the operating accounts for the intended use.

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
District One MSTU	56,503	358,569	0	356,747
District Two MSTU	6,983	207,751	0	206,601
District Three MSTU	127,644	226,267	0	224,954
District Four MSTU	7,370	205,107	0	204,771
District Five MSTU	5,620	360,366	0	359,820
Total Expenses	**204,120**	**1,358,060**	**0**	**1,352,893**



Commission MSTU

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	6,225	0	0	0
03400 Other Contractual Services	59,825	0	0	0
04900 Other Current Charges	8,758	0	0	0
05210 Food	1,575	0	0	0
06300 Improvements Other Than Buildings	0	997,694	0	1,352,893
08100 Aid to Governmental Agencies	8,696	0	0	0
08200 Aid To Private Organizations	119,041	0	0	0
910001 Transfer to Fund 0001	0	360,366	0	0
Total Expenses	**204,120**	**1,358,060**	**0**	**1,352,893**

Revenues

Revenue Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
District One MSTU	56,503	358,569	0	356,747
District Two MSTU	6,983	207,751	0	206,601
District Three MSTU	127,644	226,267	0	224,954
District Four MSTU	7,370	205,107	0	204,771
District Five MSTU	5,620	360,366	0	359,820
Total Revenue	**204,120**	**1,358,060**	**0**	**1,352,893**

Commission MSTU
District One MSTU

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	1,475	0	0	0
03400 Other Contractual Services	46,270	0	0	0
04900 Other Current Charges	8,758	0	0	0
06300 Improvements Other Than Buildings	0	358,569	0	356,747
Total Expenses	**56,503**	**358,569**	**0**	**356,747**

Accounts of Interest

06300 - Miscellaneous District One projects

Significant Changes

There are no significant program changes.

Commission MSTU
District Two MSTU

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03400 Other Contractual Services	1,983	0	0	0
06300 Improvements Other Than Buildings	0	207,751	0	206,601
08200 Aid to Private Organizations	5,000	0	0	0
Total Expenses	**6,983**	**207,751**	**0**	**206,601**

Accounts of Interest

06300 - Miscellaneous District Two projects

Significant Changes

There are no significant program changes.

Commission MSTU
District Three MSTU

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03400 Other Contractual Services	9,832	0	0	0
05210 Food	1,575	0	0	0
06300 Improvements Other Than Buildings	0	226,267	0	224,954
08100 Aid to Governmental Agencies	8,696	0	0	0
08200 Aid to Private Organizations	107,541	0	0	0
Total Expenses	**127,644**	**226,267**	**0**	**224,954**

Accounts of Interest

06300 - Miscellaneous District Three projects

Significant Changes

There are no significant program changes.

Commission MSTU
District Four MSTU

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03400 Other Contractual Services	870	0	0	0
06300 Improvements Other Than Buildings	0	205,107	0	204,771
08200 Aid To Private Organizations	6,500	0	0	0
Total Expenses	**7,370**	**205,107**	**0**	**204,771**

Accounts of Interest
06300 - Miscellaneous District Four projects

Significant Changes
There are no significant program changes.

Commission MSTU
District Five MSTU

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	4,750	0	0	0
03400 Other Contractual Services	870	0	0	0
06300 Improvements Other Than Buildings	0	0	0	359,820
910001 Transfer to Fund 0001	0	360,366	0	0
Total Expenses	**5,620**	**360,366**	**0**	**359,820**

Accounts of Interest

06300 - Miscellaneous District Five projects
910001 - Removal of the repayment schedule for Palm City property purchase from FY25

Significant Changes

There are no significant program changes.

Office of Community Development

Office of Community Development Program Chart
Program Chart
Total Full-Time Equivalents (FTE) = 6.00

Community Redevelopment Administration
Total Full Time Equivalents (FTE) = 6.00

				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**5.00**	**6.00**	**6.00**	**0.00**	**0.00%**
Total Budget Dollars	**700,222**	**754,954**	**800,224**	**45,270**	**6.00%**

Office of Community Development

Introduction

The Office of Community Development works to advance many of the County's strategic goals at the federal, state, and community level, while building diverse partnerships.

Community Development coordinates the work of the Martin County Community Redevelopment Agency's six redevelopment areas in Jensen Beach, Rio, Old Palm City, Golden Gate, Port Salerno, and Hobe Sound. Staff works with six Neighborhood Advisory Committees who advise the Community Redevelopment Agency on projects in accordance with each area's adopted Community Redevelopment Plan and assists the residents and businesses in each of these neighborhoods realize this vision.

Staff continually seeks partnerships with various County departments and other agencies to advance the Board of County Commissioners (BOCC) objectives and priorities and adopted Community Redevelopment Plans in the six CRA areas. Our focus is centered on a proactive mindset that is intent on getting the highest value available through leveraging, multiplying resources and working collaboratively to achieve countywide goals.

The Office of Community Development also manages the countywide Art in Public Places program which seeks to enhance the quality of the visual environment in Martin County through the aesthetic enrichment of public art, and the Historic Preservation Board, which works to advance the local designation of the County's historic structures and landmarks in order to raise awareness of the importance of our community identity and the preservation of Martin County's unique past.

Key Issues and Trends

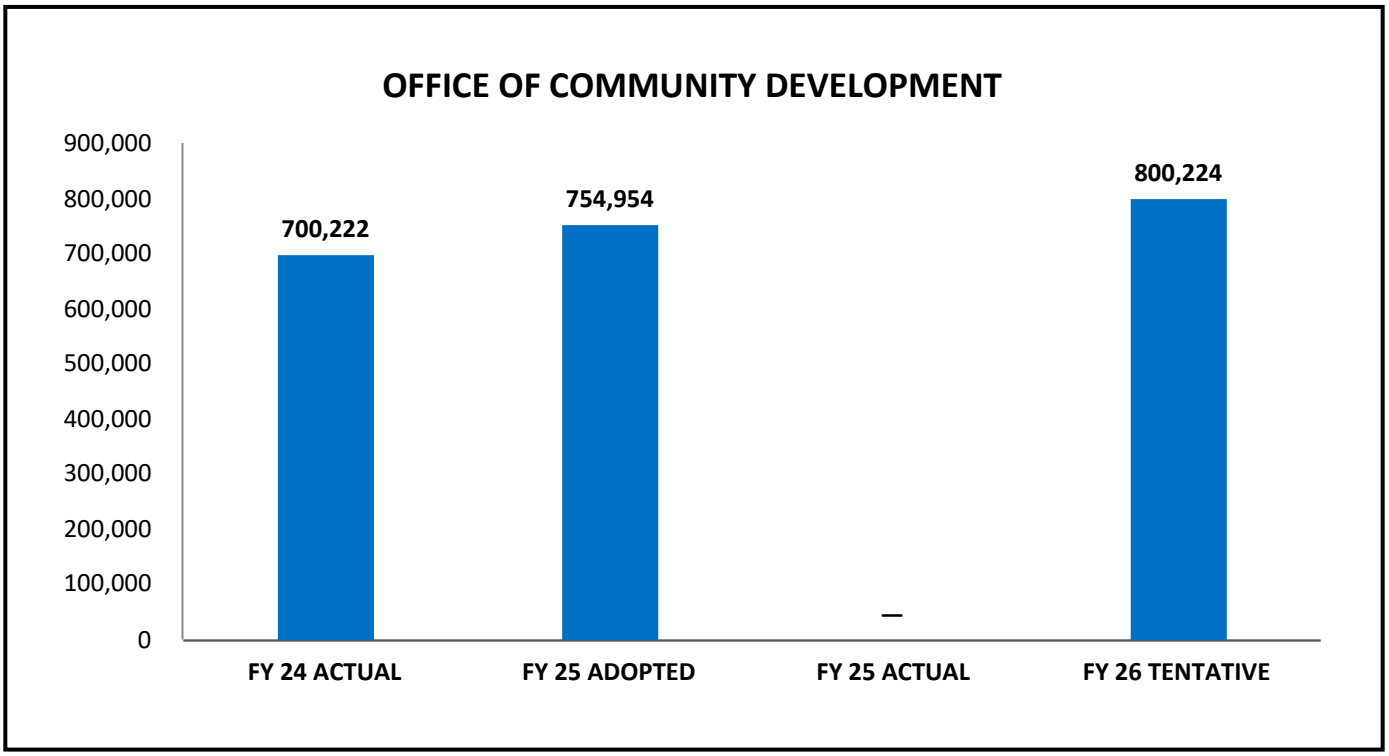
The Office of Community Development's efforts will continue to be directed towards projects and partnerships that will protect and improve our community through neighborhood redevelopment and advancement of the County's priorities.

The Community Redevelopment Agency continues to focus on the advancement of infrastructure related projects throughout all six CRA areas and large roadway enhancements that set the stage for redevelopment. This will boost investment by the private sector, which increases economic development including job creation, new housing opportunities, small business growth and hence, the realization of the vision of each Community Redevelopment Plan.

Office of Community Development

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Community Redevelopment Administration	700,222	754,954	0	800,224
Total Expenses	**700,222**	**754,954**	**0**	**800,224**



Office of Community Development

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	412,753	448,079	0	486,630
01501 Cell Phone Stipend	904	900	0	1,380
01504 Class C Meal Reimbursement	68	0	0	0
02101 FICA	23,859	27,781	0	30,171
02102 Medicare	5,580	6,497	0	7,057
02200 Retirement Contributions	56,089	61,073	0	68,274
02300 Life and Health Insurance	96,998	121,824	0	117,912
03100 Professional Services	55,840	20,000	0	25,500
03400 Other Contractual Services	13,056	19,800	0	19,800
03412 IT Hosting Service	0	500	0	500
04000 Travel and Per Diem	41	0	0	0
04002 Travel and Per Diem/Educational	6,542	5,200	0	5,200
04100 Communications	0	15,500	0	9,083
04104 Communications-Data/Wireless Svs	917	0	0	917
04200 Freight and Postage	319	2,500	0	2,500
04401 Rentals and Leases/Pool Vehicles	710	1,200	0	1,200
04402 Rentals and Leases/Copier Leases	834	2,000	0	2,000
04612 Software Maintenance	0	1,000	0	1,000
04700 Printing and Binding	2,310	2,100	0	2,100
04800 Promotional Activities	438	0	0	0
04900 Other Current Charges	0	350	0	350
05100 Office Supplies	1,724	700	0	700
05175 Computer Equipment $1,000-$4,999.99	3,684	0	0	0
05199 Other Non-Capital Equipment	6,210	0	0	0
05200 Operating Supplies	1,000	6,200	0	6,200
05207 Computer Supplies	1,670	0	0	0
05208 Software Licenses	150	2,500	0	1,000
05210 Food	2,382	0	0	0
05211 Software Services	741	0	0	1,000
05400 Publications and Memberships	1,594	1,250	0	1,750
05402 Publications/Subscriptions	400	0	0	400
05500 Training	3,409	8,000	0	7,600
Total Expenses	**700,222**	**754,954**	**0**	**800,224**

Revenues

Revenue Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
CRA Administration Fund	663,278	676,310	0	723,656
Art in Public Places	656	14,500	0	14,500
General Fund	36,288	64,144	0	62,068
Total Revenues	**700,222**	**754,954**	**0**	**800,224**

Office of Community Development
Community Redevelopment Administration

Mission Statement

The Martin County's Community Redevelopment Agency (CRA) is revitalizing and restoring neighborhoods and town centers in the Martin County CRA areas. We are dedicated to maintaining the unique character of our communities by encouraging sustainable economic investments, promoting walkability and livability, and working collaboratively with the Neighborhood Advisory Committees and Martin County Board of County Commissioners to advance the future health and success of our communities.

Vision

We envision economically and environmentally sound CRA areas with safe, healthy neighborhoods and vibrant town centers; a network of well-planned, interconnected parks, public open spaces, and complete streets; a full spectrum of high-quality housing that accommodates all walks of life; well-designed community infrastructure; and successful redevelopment that celebrates the distinctive identity and community character of each area and contributes to the overall sustainability of Martin County.

Values

INNOVATION	To implement unique and creative projects by leveraging public and private financial and regulatory resources through effective partnerships.
COLLABORATION	To collaborate with the Martin County BOCC, Community Development Staff, Neighborhood Advisory Committees and other public and private partners to achieve mutually agreed-upon goals that provide County-wide benefit.
CONSISTENCY	To consistently implement codes, policies, and regulatory actions in a streamlined manner that provides predictability and expedites redevelopment and reinvestment.
SUSTAINABILITY	To encourage a mix of vibrant town centers, with well-designed housing, quality public spaces, and strong multi-modal interconnectivity, that are economically successful and accommodate all walks of life.
STEWARDSHIP	To protect, improve, and enhance the distinctive environmental, historical, cultural, and social resources unique to each CRA district.

Services Provided

Administration of the six Community Redevelopment Agency areas, grants and partnership development, countywide community outreach and capital project management.

Goals and Objectives

- Provide staff support to the Community Redevelopment Agency and six Neighborhood Advisory Committees.
- Engage residents, businesses and stakeholders in the redevelopment areas for input and collaboration.
- Implement and manage project partnerships within the Community Redevelopment Areas.
- Seek, apply for and manage contracts in relation to grants and other funding sources.
- Monitor and report on the implementation of the CRA Plans.
- Provide guidance on redevelopment projects within the CRA.
- Identify viable projects with short and long-term positive effects within the redevelopment areas.
- Implement capital projects in a feasible, cost-effective and timely manner.
- Assist in the provision of Affordable Housing through innovative partnerships.

Office of Community Development
Community Redevelopment Administration

Benchmarks

- Martin County's Community Redevelopment Agency continues to focus on core infrastructure needs long identified in each CRA. Three CRA areas have sewer and water connections available to every parcel.
- Projects are being closely coordinated across county departments.
- Large streetscape projects have been completed, additional grant funding has been garnered, improved neighborhood outreach continues, and project completion rates have increased.
- Increased community engagement as evidenced by Neighborhood Advisory Committee membership and participation by residents and citizens

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
CRA-Building Permits - Quantity	#	1,335	1,450	N/A	1,450
CRA Building Permits - Value	$	49,700,000	55,000,000	N/A	50,000,000

Outcomes

Redevelopment of existing areas will result in citizen empowerment, well-planned and sustainable older communities, infill development within the urban service boundary, increased property values within the CRA areas, improved economic opportunities, and improved quality of life for residents.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Assistant Community Development Manager	1.00	1.00
Community Development Coordinator	1.00	1.00
Community Development Director	1.00	1.00
Community Development Program Manager	2.00	2.00
Community Development Specialist	1.00	1.00
Total FTE	**6.00**	**6.00**

Office of Community Development
Community Redevelopment Administration

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	412,753	448,079	0	486,630
01501 Cell Phone Stipend	904	900	0	1,380
01504 Class C Meal Reimbursement	68	0	0	0
02101 FICA	23,859	27,781	0	30,171
02102 Medicare	5,580	6,497	0	7,057
02200 Retirement Contributions	56,089	61,073	0	68,274
02300 Life and Health Insurance	96,998	121,824	0	117,912
03100 Professional Services	55,840	20,000	0	25,500
03400 Other Contractual Services	13,056	19,800	0	19,800
03412 IT Hosting Service	0	500	0	500
04000 Travel and Per Diem	41	0	0	0
04002 Travel and Per Diem/Educational	6,542	5,200	0	5,200
04100 Communications	0	15,500	0	9,083
04104 Communications-Data/Wireless Svcs	917	0	0	917
04200 Freight and Postage	319	2,500	0	2,500
04401 Rentals and Leases/Pool Vehicles	710	1,200	0	1,200
04402 Rentals and Leases/Copier Leases	834	2,000	0	2,000
04612 Software Maintenance	0	1,000	0	1,000
04700 Printing and Binding	2,310	2,100	0	2,100
04800 Promotional Activities	438	0	0	0
04900 Other Current Charges	0	350	0	350
05100 Office Supplies	1,724	700	0	700
05175 Computer Equipment $1,000-$4,999.99	3,684	0	0	0
05199 Other Non-Capital Equipment	6,210	0	0	0
05200 Operating Supplies	1,000	6,200	0	6,200
05207 Computer Supplies	1,670	0	0	0
05208 Software Licenses	150	2,500	0	1,000
05210 Food	2,382	0	0	0
05211 Software Services	741	0	0	1,000
05400 Publications and Memberships	1,594	1,250	0	1,750
05402 Publications/Subscriptions	400	0	0	400
05500 Training	3,409	8,000	0	7,600
Total Expenses	**700,222**	**754,954**	**0**	**800,224**

Accounts of Interest

03100 - Residential and commercial capacity studies, along with traffic and transportation engineering analysis, design, and code corrections throughout Community Redevelopment Areas (CRAs) as needed. $5.5k increase which was reallocated from 04100 to align with actuals

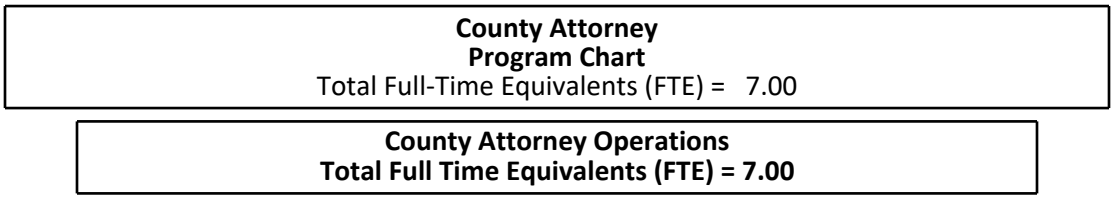
03400 - Transcription services for CRA meetings as needed and MCTV services for CRA meetings

04100 - 05500 - Adjustments to various accounts to reflect the operational needs anticipated for FY26. No aggregate increase in these line items

Significant Changes

There are no significant program changes.

County Attorney



				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**8.00**	**7.00**	**7.00**	**0.00**	**0.00%**
Total Budget Dollars	**1,325,780**	**1,512,494**	**1,696,576**	**184,082**	**12.17%**

County Attorney

Introduction

The Office of the County Attorney provides legal services and legal advice to the Board of County Commissioners and represents Martin County in a wide variety of settings and proceedings where legal representation is necessary or advisable. The Office of the County Attorney also provides legal services and legal advice to County departments and staff, to the various County Constitutional Officers, the Metropolitan Planning Organization (MPO), and to many of the Boards and Committees established by the Board of County Commissioners.

The amount and variety of legal matters handled by the Office of the County Attorney are more similar to what is common among the larger, more urbanized counties along the southeast Florida coast than to what is common in other counties of similar size in more rural parts of the State.

Significant areas of practice are:

- Advising individual County Commissioners on legal matters and serving as legal counsel during their meetings
- Assisting with the drafting of County ordinances and resolutions
- Serving as legal counsel for appointed committees, boards, and task forces
- Advising County staff on the legal aspects of County business
- Drafting or reviewing County contracts, Interlocal Agreements, grants, and other legal documents
- Representing the County in litigation, both in trial and appellate court and in administrative proceedings as well as resolving pre-litigation conflicts
- Solving issues and controversies involving growth management, land use, economic development and intergovernmental relations
- Advising and representing the County on issues and controversies involving labor and employment law matters

Key Issues and Trends

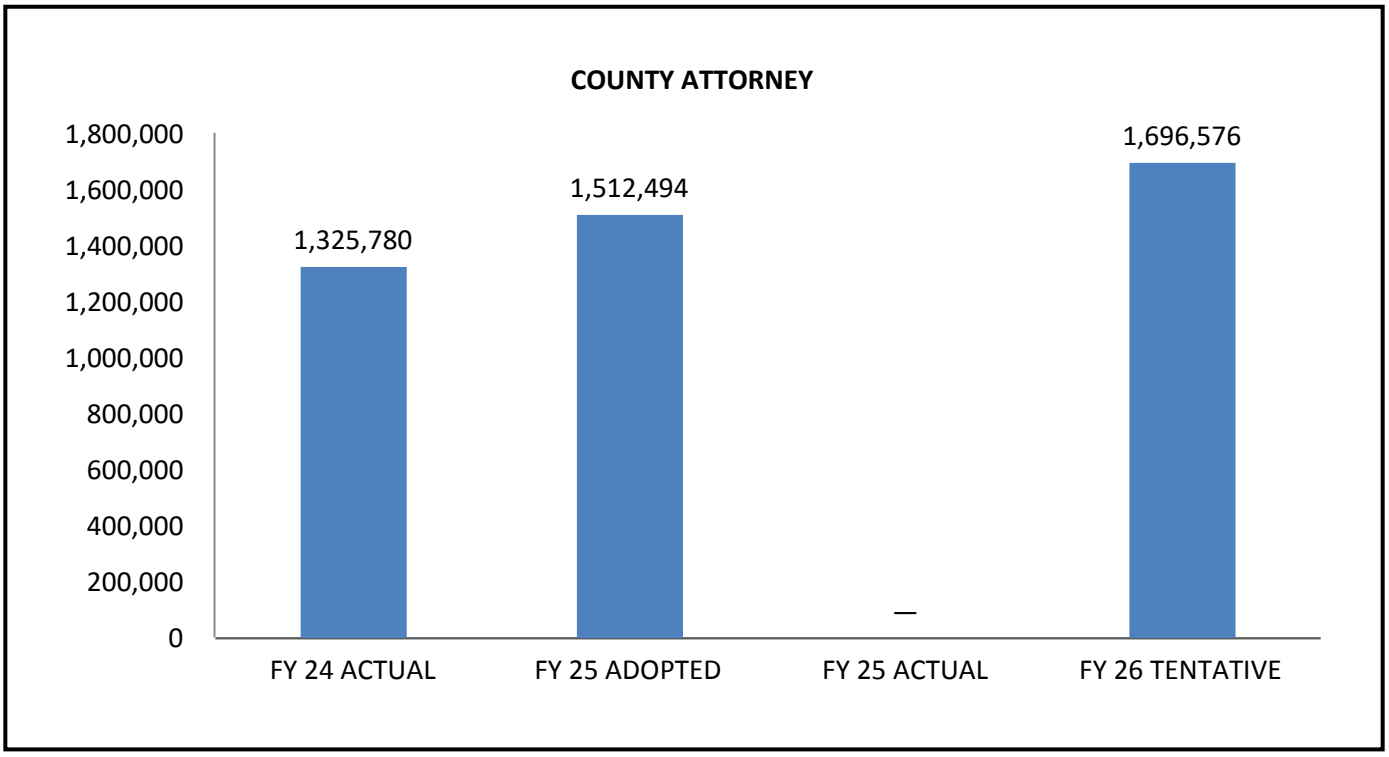
The following key issues and trends will require legal services for the upcoming fiscal year:

- Supporting the Strategic Goals of the Board of County Commissioners:
  - Economic development-planning, implementation and monitoring
  - Natural resources/environment
  - Internal policies and procedures
  - Infrastructure
  - Growth management
- Litigation regarding matters not covered by Treasure Coast Risk Management (TRICO), such as contract claims, comprehensive plan amendments, environmental concerns and land use decisions
- Risk assessment regarding tort cases covered by TRICO
- Assist in developing policies that relate to the County's real estate holdings
- Legal support for Inlet Maintenance/Dredging issues
- Implementation of Board directed cooperation with agencies and governments using Interlocal Agreements and Memoranda of Understanding (MOU)
- Support Board policy direction
- Provide legal support for the County’s septic to sewer program as well as all water quality issues

County Attorney

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
County Attorney Operations	1,325,780	1,512,494	0	1,696,576
Total Expenses	**1,325,780**	**1,512,494**	**0**	**1,696,576**



County Attorney

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01100 Executive Salaries	259,644	227,485	0	241,134
01200 Regular Salaries	660,690	784,878	0	916,272
01300 Other Salaries	6,023	6,000	0	6,000
01501 Cell Phone Stipend	5,689	5,846	0	5,846
01504 Class C Meal Reimbursement	0	0	0	0
02101 FICA	48,329	62,767	0	68,876
02102 Medicare	13,145	14,680	0	16,109
02200 Retirement Contributions	213,539	214,315	0	259,592
02300 Life and Health Insurance	78,542	105,373	0	91,597
02600 Salary/Fringe Chargebacks	0	0	0	0
03400 Other Contractual Services	0	23,900	0	23,900
04000 Travel and Per Diem	0	350	0	350
04001 Travel and Per Diem/Mandatory	0	1,000	0	1,000
04002 Travel and Per Diem/Educational	1,297	4,000	0	4,000
04100 Communications	519	0	0	0
04101 Communications - Cell Phones	0	600	0	600
04200 Freight and Postage	430	1,500	0	1,500
04400 Rentals and Leases	3,112	3,000	0	3,000
04401 Rentals and Leases/Pool Vehicles	130	300	0	300
04402 Rentals and Leases/Copier Leases	3,235	3,500	0	3,500
04700 Printing and Binding	932	3,300	0	3,300
04900 Other Current Charges	0	1,000	0	1,000
04954 County Witness Fees	60	200	0	200
05100 Office Supplies	1,276	4,000	0	4,000
05195 Non-Capital Computer Equipment	435	1,500	0	1,500
05199 Other Non-Capital Equipment	0	0	0	0
05207 Computer Supplies	0	1,000	0	1,000
05208 Software Licenses	0	500	0	500
05400 Publications and Memberships	3,376	5,500	0	5,500
05402 Publications/Subscriptions	24,657	30,000	0	30,000
05500 Training	718	4,000	0	4,000
06600 Library Books and Publications	0	2,000	0	2,000
Total Expenses	**1,325,780**	**1,512,494**	**0**	**1,696,576**

Revenues

Revenue Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Intergovernmental Revenue	14,786	11,957	0	11,967
Charges for Services	41,894	25,000	0	25,000
General Fund	1,236,150	1,424,260	0	1,596,778
Unincorporated MSTU	32,950	51,277	0	62,831
Total Revenues	**1,325,780**	**1,512,494**	**0**	**1,696,576**

County Attorney
County Attorney Operations

Mission Statement
Assist in the protection of the quality of life in Martin County by providing legal services that support ethical government practices.

Services Provided
The Office of the County Attorney provides legal services and legal advice to the Board of County Commissioners, various County Constitutional Officers, County departments, staff, the Metropolitan Planning Organization, and to many of the boards and committees established by the Board of County Commissioners. Counsel for the Board of County Commissioners predominantly focuses on the issues of growth management, land use and economic development. The County Attorney advises Commissioners on their authority and discretion, and represents the County as its attorney in all lawsuits, administrative proceedings, and appeals, except matters assigned by the Board or by law to special legal counsel. Additionally, the County Attorney reviews real estate matters, contracts, and assists in drafting ordinances and other documents of legal interest to the County.

Goals and Objectives
- Provide high quality work product to meet the needs of the Board of County Commissioners.
- Provide timely legal services to the Board that comprehensively review and address legal issues raised.
- Respond to the Board of County Commissioners questions as expeditiously as possible.
- Continue and expand legal support to County departments; Construction Industry Licensing Board, Code Enforcement Board, Local Planning Agency, Board of Zoning Adjustment, Metropolitan Planning Organization, Neighborhood Advisory Committees, Community Redevelopment Agency, State Housing Initiative Program, Parks and Recreation Advisory Board, Affordable Housing Advisory Committee, Library Board of Trustees, Agriculture and Natural Resources Advisory Committee, Animal Care and Control Oversight Board, Airport Noise Advisory Committee, Historic Preservation Board, Bicycle & Pedestrian Advisory Committee, Community Health Care Review Board, Local Coordinating Board for the Transportation Disadvantaged, Tourist Development Council, EMS Advisory Council and Public Art Advisory Board.

Benchmarks
Due to the fact that so much of the role of an office of a county attorney is not routine work, the possibility for precise standards of output that would be both credible and broadly applicable is extremely limited. Nevertheless, performance standards and measures may be identified and have been established for the office's programs. Most, if not all, of the standards and measures are of wider application and could be considered in lieu of benchmarks.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Responsiveness to Commissioners	%	100	100	N/A	100
Responsiveness to Agenda Item Review	%	100	100	N/A	100
Legal Representation of County	%	100	100	N/A	100

Outcomes
The County Attorney's office will provide high quality legal services.

County Attorney
County Attorney Operations

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Assistant County Attorney	1.00	1.00
County Attorney	1.00	1.00
Deputy County Attorney	1.00	1.00
Legal Office Administrator	1.00	1.00
Senior Assistant County Attorney	3.00	3.00
Total FTE	**7.00**	**7.00**

County Attorney
County Attorney Operations

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01100 Executive Salaries	259,644	227,485	0	241,134
01200 Regular Salaries	660,690	784,878	0	916,272
01300 Other Salaries	6,023	6,000	0	6,000
01501 Cell Phone Stipend	5,689	5,846	0	5,846
01504 Class C Meal Reimbursement	0	0	0	0
02101 FICA	48,329	62,767	0	68,876
02102 Medicare	13,145	14,680	0	16,109
02200 Retirement Contributions	213,539	214,315	0	259,592
02300 Life and Health Insurance	78,542	105,373	0	91,597
02600 Salary/Fringe Chargebacks	0	0	0	0
03400 Other Contractual Services	0	23,900	0	23,900
04000 Travel and Per Diem	0	350	0	350
04001 Travel and Per Diem/Mandatory	0	1,000	0	1,000
04002 Travel and Per Diem/Educational	1,297	4,000	0	4,000
04100 Communications	519	0	0	0
04101 Communications - Cell Phones	0	600	0	600
04200 Freight and Postage	430	1,500	0	1,500
04400 Rentals and Leases	3,112	3,000	0	3,000
04401 Rentals and Leases/Pool Vehicles	130	300	0	300
04402 Rentals and Leases/Copier Leases	3,235	3,500	0	3,500
04700 Printing and Binding	932	3,300	0	3,300
04900 Other Current Charges	0	1,000	0	1,000
04954 County Witness Fees	60	200	0	200
05100 Office Supplies	1,276	4,000	0	4,000
05195 Non-Capital Computer Equipment	435	1,500	0	1,500
05199 Other Non-Capital Equipment	0	0	0	0
05207 Computer Supplies	0	1,000	0	1,000
05208 Software Licenses	0	500	0	500
05400 Publications and Memberships	3,376	5,500	0	5,500
05402 Publications/Subscriptions	24,657	30,000	0	30,000
05500 Training	718	4,000	0	4,000
06600 Library Books and Publications	0	2,000	0	2,000
Total Expenses	**1,325,780**	**1,512,494**	**0**	**1,696,576**

Accounts of Interest

03400 - Miscellaneous in-house litigation expenses incurred in complex cases such as expert witness fees, County witness fees and mediation costs.

06600 - Florida statute handbooks

Significant Changes

There are no significant program changes.

Fire Rescue

Fire Rescue
Program Chart
Total Full-Time Equivalents (FTE) = 436.00

- **Emergency Management**
  Total Full Time Equivalents (FTE) = 3.50
- **Nuclear Planning**
  Total Full Time Equivalents (FTE) = 2.50
- **Fire Rescue Communications**
  Total Full Time Equivalents (FTE) = 20.00
- **Ocean Rescue**
  Total Full Time Equivalents (FTE) = 25.00
- **Fire Prevention**
  Total Full Time Equivalents (FTE) = 6.00
- **Fire Rescue Administration**
  Total Full Time Equivalents (FTE) = 9.00
- **Fire Rescue Training and Operations Management**
  Total Full Time Equivalents (FTE) =11.00
- **Operations**
  Total Full Time Equivalents (FTE) = 342.5
- **Fleet Services and Logistics**
  Total Full Time Equivalents (FTE) = 9.00
- **Aeromedical Operations**
  Total Full Time Equivalents (FTE) = 7.5

				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	394.00	435.00	436.00	1.00	0.23%
Total Budget Dollars	65,975,185	66,350,658	73,941,220	7,590,562	11.44%

Fire Rescue

Introduction

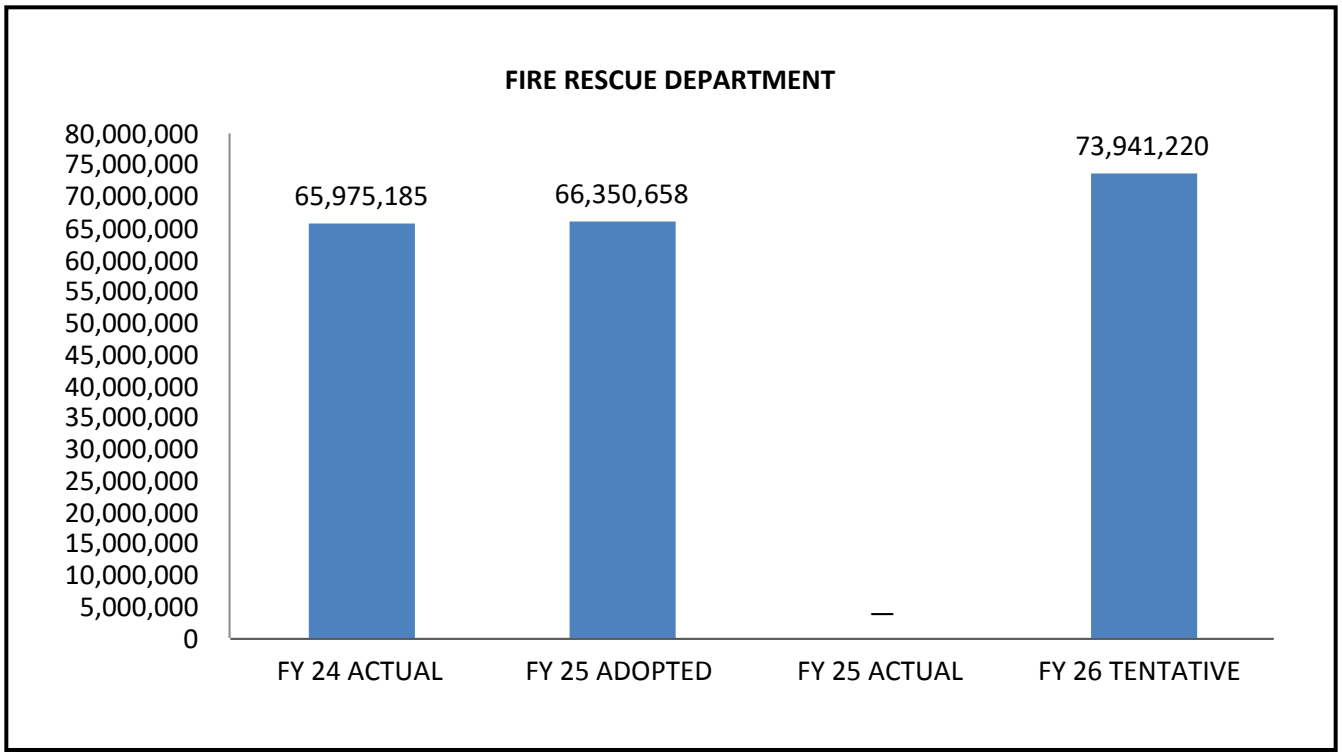
The department's mission is to protect lives, property, and the environment with safety, integrity, and excellence. Fire Rescue is comprised of three major divisions each of which provides an essential emergency service for the citizens: Emergency Management, Operations, and Administration. Each of these areas provide for the routine emergency needs of the public on a daily basis, as well as for maintaining readiness to deliver immediate action in a man-made or natural disaster.

Key Issues and Trends

- Revenue shortfalls and the impact on services and workload
- Maintenance of current capital infrastructure
- Replace aging vehicles and rolling stock
- Seek efficiencies in service delivery

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Emergency Management	474,198	512,012	0	397,168
Nuclear Planning	315,989	208,296	0	327,180
Fire Rescue Communications	2,061,938	2,029,756	0	2,243,588
Ocean Rescue	2,206,280	2,348,451	0	2,664,119
Fire Prevention	950,221	850,072	0	928,830
Fire Rescue Administration	1,396,610	1,421,086	0	1,619,226
Fire Operations Management	3,056,059	3,132,200	0	3,223,318
Operations	53,103,185	53,455,997	0	59,873,657
Fleet Services and Logistics	1,078,178	1,136,443	0	1,248,853
Special Operations	1,332,526	1,256,345	0	1,415,281
Total Expenses	**65,975,185**	**66,350,658**	**0**	**73,941,220**



Fire Rescue

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	37,788,072	37,818,394	0	41,758,892
01203 Standby Pay	19,600	31,490	0	31,490
01204 Holiday Pay - IAFF	1,165,762	1,123,932	0	1,123,932
01209 Salaries - Special Event	76,929	49,800	0	49,800
01210 IAFF Station Trsf Mileage ($10)	10,700	0	0	0
01300 Other Salaries	97,632	0	0	175,980
01400 Overtime	789,369	1,297,500	0	1,297,500
01500 Special Pay	607,442	455,104	0	455,649
01501 Cell Phone Stipend	6,576	6,720	0	7,200
02101 FICA	2,387,765	2,355,101	0	2,602,731
02102 Medicare	560,664	550,789	0	608,703
02200 Retirement Contributions	12,236,474	11,489,619	0	13,571,998
02300 Life and Health Insurance	6,015,061	6,483,360	0	7,250,030
02600 Salary/Fringe Chargebacks	(188,592)	(50,000)	0	(50,000)
03400 Other Contractual Services	255,611	268,413	0	277,864
03404 Janitorial Services	1,037	4,200	0	4,620
03409 Mowing & Landscaping Services	153,989	172,000	0	172,000
03410 Other Contractual Svcs - Staffing	48,869	51,480	0	0
03413 Banking Fees	0	0	0	6,100
04000 Travel and Per Diem	3,819	0	0	0
04002 Travel and Per Diem/Educational	14,990	4,750	0	4,750
04100 Communications	32,498	24,242	0	23,742
04101 Communications- Cell Phones	21,430	17,290	0	17,290
04104 Communications-Data/Wireless Svcs	59,725	61,000	0	66,900
04200 Freight and Postage	22,431	26,550	0	30,550
04300 Utility Services	10,087	12,550	0	12,750
04301 Electricity	234,437	263,734	0	270,440
04303 Water/Sewer Services	110,530	128,550	0	137,550
04304 Garbage/Solid Waste Services	1,937	1,050	0	2,050
04400 Rentals and Leases	45,735	4,350	0	4,000
04402 Rentals and Leases/Copier Leases	5,565	8,075	0	8,600
04406 Rentals and Leases/Light Fleet	0	0	0	200,487
04500 Insurance	1,195	0	0	0
04600 Repairs and Maintenance	348,410	91,600	0	391,600
04610 Vehicle Repair and Maintenance	531,650	767,300	0	804,300
04611 Building Repair and Maintenance	170,751	225,600	0	233,600

Fire Rescue

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
04614 Hardware Maintenance	35,531	36,000	0	41,000
04700 Printing and Binding	16,261	15,190	0	15,890
04800 Promotional Activities	2,845	7,000	0	7,000
04900 Other Current Charges	20,029	17,085	0	17,085
04901 Indirect Costs	14,991	0	0	0
04910 Fleet Replacement Charge	137,209	212,853	0	0
05100 Office Supplies	14,420	18,900	0	18,900
05175 Computer Equipment $1,000-$4999.99	17,557	1,500	0	1,500
05179 Other Equipment $1000-$4999.99	41,310	27,200	0	27,200
05195 Non-Capital Computer Equipment	26,492	16,250	0	16,250
05199 Other Non-Capital Equipment	56,060	105,727	0	105,727
05200 Operating Supplies	496,523	513,413	0	518,413
05204 Fuel	464,852	673,600	0	675,760
05208 Software Licenses	40	250	0	250
05210 Food	3,242	0	0	0
05211 Software Services	16,781	40,000	0	14,000
05213 Medical Supplies	489,205	726,500	0	734,500
05400 Publications and Memberships	2,823	3,900	0	3,900
05500 Training	214,101	150,747	0	150,747
06400 Furniture and Equipment	52,849	40,000	0	40,000
06401 Computer Equipment	21,328	0	0	0
06410 Vehicles - Fleet Maintenance	177,885	0	0	0
08300 Other Grants and Aids	4,698	0	0	0
Total Expenses	**65,975,185**	**66,350,658**	**0**	**73,941,220**

Revenues

Revenue Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Grants	658,730	308,296	0	1,751,939
Fire Protection Services	1,030,000	1,100,000	0	1,100,000
Protective Inspection Fees	387,383	510,000	0	510,000
Ambulance Fees	7,136,956	6,940,000	0	6,940,000
Ambulance Fees-Collection Agency	0	100	0	100
Other Public Safety Fees	831,555	778,400	0	778,400
Other Charges for Services	25,202	30,000	0	30,000
Other Miscellaneous Revenues	74,691	30,000	0	30,000
Insurance Proceeds/Refunds	2,125	6,500	0	6,500
Consolidated Fire/EMS	47,911,200	47,450,693	0	52,669,810
Unincorporated MSTU	537,636	850,072	0	928,830
General Fund	7,379,707	8,346,597	0	9,195,641
Total Revenues	**65,975,185**	**66,350,658**	**0**	**73,941,220**

Fire Rescue
Emergency Management

Mission Statement
The Emergency Management Agency prepares for, responds to, ensures recovery from, and lessens the effects of all hazards affecting Martin County.

Services Provided
- Improve preparedness through exercise of critical emergency support functions
- Maintain readiness of all hazard comprehensive emergency preparedness planning
- Enhance coordination of resources through successful completion of Emergency Management Preparedness Grant scope of work
- Enhance integrated countywide emergency communications system
- Ensure National Incident Management System compliance
- Provide for continuing expansion/growth and upgrade of the special needs program

Goals and Objectives
- Countywide Emergency Management program
- State mandated full time program for counties with a population over 50,000
- Local Hazard Mitigation Strategy
- Coordinate Community Emergency Response Team (CERT) program
- Administer the State Mandated Special Needs program
- Health Facility Emergency Plan Review program
- Development Review program
- Homeland Security Mandate for critical facility planning and Anti-Terrorism annex
- State Mandated development and maintenance of a Comprehensive Emergency Management Plan (CEMP)
- Federal and State requirements for local mitigation strategy
- Schedule workshops and exercises to enhance communications with the local media, community associations, and businesses
- Provide functional testing of operational facilities and equipment to maintain efficient position of readiness
- Explore new technology development of emergency communication systems for cost efficiency and added effectiveness
- Promote early voluntary registration of residents needing assistance from the special needs program

Benchmarks
Maintain maximum availability of community emergency program functions with a staffing ratio of 4.5 to 160,000.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Public Education	#	4,560	1,200	N/A	1,200
NIMS Compliance	%	100	100	N/A	100

Outcomes
Employees of Martin County will effectively be able to offer assistance and emergency response to the wide scope of hazards that threaten the community and residents effectively.

Fire Rescue
Emergency Management

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Emergency Management Coordinator	1.75	1.75
Emergency Management Director	0.75	0.75
Emergency Management Specialist	1.00	1.00
TOTAL FTE	**3.50**	**3.50**

Fire Rescue
Emergency Management

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	238,822	304,056	0	240,733
02101 FICA	13,793	18,851	0	14,925
02102 Medicare	3,226	4,409	0	3,491
02200 Retirement Contributions	32,442	41,443	0	33,775
02300 Life and Health Insurance	50,558	77,984	0	34,378
03400 Other Contractual Services	285	210	0	210
04002 Travel and Per Diem/Educational	8,216	500	0	500
04100 Communications	918	950	0	950
04101 Communications- Cell Phones	1,446	0	0	0
04104 Communications-Data/Wireless Svcs	53,319	55,300	0	60,000
04200 Freight and Postage	159	300	0	300
04402 Rentals and Leases/Copier Leases	1,333	1,900	0	2,000
04406 Rentals and Leases/Light Fleet	0	0	0	2,806
04610 Vehicle Repair and Maintenance	310	1,400	0	1,400
04700 Printing and Binding	5,053	100	0	100
04900 Other Current Charges	6,580	150	0	150
04910 Fleet Replacement Charge	2,500	2,009	0	0
05100 Office Supplies	2,275	250	0	250
05175 Computer Equipment $1,000-$4999.99	3,100	0	0	0
05179 Other Equipment $1000-$4999.99	2,209	0	0	0
05195 Non-Capital Computer Equipment	390	0	0	0
05199 Other Non-Capital Equipment	9,960	0	0	0
05200 Operating Supplies	614	0	0	0
05204 Fuel	921	2,200	0	1,200
05211 Software Services	10,604	0	0	0
05400 Publications and Memberships	573	0	0	0
05500 Training	3,265	0	0	0
06401 Computer Equipment	21,328	0	0	0
Total Expenses	**474,198**	**512,012**	**0**	**397,168**

Accounts of Interest

03400 - Document shredding services.
04104 - Wireless data for mobile CAD in all response vehicles. Increase required to maintain current level of service.
04402 - 3/4 rental of Emergency Operations Center (EOC) printer. Increase required to maintain current level of service.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.
05204 - Decreased to reflect actual fuel usage.

Significant Changes

There are no significant program changes.

Fire Rescue
Nuclear Planning

Mission Statement
Provide for the safety of the public and emergency personnel in the event of radiological incidents by designing mitigation plans, ensuring compliance with regulations, and providing education and training.

Services Provided
Radiological Emergency Planning develops and, under emergency response situations, implements radiological emergency mitigation plans to protect the public and safeguard emergency response personnel from radiological accidents at the St. Lucie Nuclear Power Plant, and in transportation accidents involving radiological materials. Training and testing is also conducted to educate public safety personnel and ensure compliance by nuclear power plant sites.

Goals and Objectives
- Maintain and update Radiological Emergency Plan
- Conduct Countywide Radiological Exercises
- Administer Radiological Training Program
- Public Education and Outreach
- Monitoring of Emergency Warning Program
- Achieve zero (0) deficiencies in the 34 exercise objectives (This may change due to anticipated changes in Federal criteria)

Benchmarks
The Federal Emergency Management Agency (FEMA) defines 34 objectives for response to events that may happen at a nuclear power plant. Industry standard during evaluated exercises is that FEMA will select 20 of the 34 objectives to test the plant and local government. Martin County will request an evaluation in, and successfully complete, a minimum of 21 objectives.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Radiological Equipment Availability	%	100	100	N/A	100
Hours of Training and Exercise	#	2,769	1,250	N/A	1,250

Outcomes
Operational response programs for safely handling any type of radiological emergency.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Deputy Emergency Management Director	1.00	1.00
Emergency Management Coordinator	0.25	0.25
Emergency Management Director	0.25	0.25
Senior Emergency Management Coordinator	1.00	1.00
Total FTE	**2.50**	**2.50**

Fire Rescue
Nuclear Planning

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	166,822	136,789	0	222,334
02101 FICA	9,734	8,481	0	13,785
02102 Medicare	2,276	1,983	0	3,224
02200 Retirement Contributions	22,671	18,644	0	31,193
02300 Life and Health Insurance	32,333	30,485	0	47,952
04000 Travel and Per Diem	184	0	0	0
04002 Travel and Per Diem/Educational	5,749	0	0	0
04100 Communications	4,377	2,492	0	2,492
04101 Communications- Cell Phones	584	0	0	0
04200 Freight and Postage	116	0	0	0
04402 Rentals and Leases/Copier Leases	666	0	0	0
04406 Rentals and Leases/Light Fleet	0	0	0	6,200
04500 Insurance	1,195	0	0	0
04600 Repairs and Maintenance	6,007	0	0	0
04610 Vehicle Repair and Maintenance	1,493	0	0	0
04700 Printing and Binding	793	0	0	0
04900 Other Current Charges	411	0	0	0
04901 Indirect Costs	14,991	0	0	0
04910 Fleet Replacement Charge	4,444	9,422	0	0
05100 Office Supplies	438	0	0	0
05179 Other Equipment $1,000-$4,999.99	1,132	0	0	0
05195 Non-Capital Computer Equipment	450	0	0	0
05200 Operating Supplies	6,898	0	0	0
05204 Fuel	4,236	0	0	0
05210 Food	2,362	0	0	0
05500 Training	300	0	0	0
06410 Vehicle - Fleet Maintenance	25,326	0	0	0
Total Expenses	**315,989**	**208,296**	**0**	**327,180**

Accounts of Interest

04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.

04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.

Significant Changes

There are no significant program changes.

Fire Rescue
Communications

Mission Statement

To be a premier provider of Fire Rescue communications services, maintain and share situational awareness and information with stakeholders, utilizing the best people, safe, consistent and predictable practices, and state-of-the-art communication and information technologies.

Services Provided

- Provide high performance emergency communication service to the citizens and visitors of Martin County.
- Provide information to update Computer Aided Dispatch (CAD) with protocol, street/development changes, and functionality enhancements.
- Update and create new Standard Operating Guidelines and dispatch protocols to achieve maximum efficiency.
- Increase accuracy of data collected in the dispatch center.

Goals and Objectives

- Earn reputation as a top-rated countywide Fire Rescue and Emergency Communications
- 100% Emergency calls answered in 7 seconds or less
- 90% Emergency Calls answered in 3 seconds or less
- Promptly activate the Emergency Warning System
- Provide effective, high performance emergency communication service delivery to the citizens and visitors of Martin County
- Continue to provide information to update CAD with protocol, street/development changes, and functionality enhancements
- Continue to update and create new Standard Operating Guidelines and dispatch protocols to achieve maximum efficiency

Benchmarks

- Achieve 95% outstanding Customer Service rating
- Answer 9-1-1 calls within 15 seconds 95% of the time
- Dispatch calls within 60 seconds 95% of the time
- Achieve 95% accuracy level of all times logged by Communications

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
E-911 Calls Answered in < 12 Seconds	%	100	100	N/A	100

Outcomes

Dispatch calls within one minute of receipt.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Senior Telecommunicator	4.00	4.00
Telecommunications Supervisor	2.00	2.00
Telecommunicator	14.00	14.00
Total FTE	**20.00**	**20.00**

Fire Rescue
Communications

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	1,364,043	1,373,962	0	1,493,548
01300 Other Salaries	0	0	0	33,000
01400 Overtime	145,401	90,000	0	90,000
01501 Cell Phone Stipend	482	480	0	960
02101 FICA	89,705	85,186	0	92,600
02102 Medicare	20,979	19,922	0	21,656
02200 Retirement Contributions	211,546	204,503	0	216,201
02300 Life and Health Insurance	220,869	238,008	0	277,928
03400 Other Contractual Services	1,275	1,275	0	1,275
04002 Travel and Per Diem/Educational	0	500	0	500
04200 Freight and Postage	70	150	0	150
05100 Office Supplies	183	500	0	500
05179 Other Equipment $1000-$4999.99	0	4,000	0	4,000
05195 Non-Capital Computer Equipment	2,248	500	0	500
05200 Operating Supplies	3,682	6,500	0	6,500
05500 Training	1,455	4,270	0	4,270
Total Expenses	**2,061,938**	**2,029,756**	**0**	**2,243,588**

Accounts of Interest

03400 - Translation services ($1,275).

Significant Changes

There are no significant program changes.

Fire Rescue
Ocean Rescue

Mission Statement

These programs help to ensure safety by educating the public and employees, promote employee morale to support integrity and showcase excellence in the field within the levels of public service we can provide.

Services Provided

- Efficient, effective ocean rescue of beach patrons in distress using the latest surf rescue techniques and equipment
- Medical care to sick or injured beach patrons in compliance with Basic Life Support (BLS) standards
- Summons Advanced Life Support (ALS) assistance expeditiously for significant life-threatening situations and provide BLS support prior to ambulance arrival
- Use of preventative measures to warn of and protect the public from dangerous surf conditions, underwater obstructions, and other hazardous beach conditions
- Friendly, welcoming public assistance concerning general beach information, first aid, and basic area information
- Participation in public education events concerning beach safety, rip current awareness, and general beach ecology

Goals and Objectives

- Stress preventative lifesaving strategies and provide effective rescues to distressed beach patrons in the beach and open water environment.
- Provide BLS assistance and emergency medical care to sick and injured beach patrons, and assistance to responding ambulance and Fire Rescue personnel upon their arrival on scene.
- Provide Emergency Support Functions (ESF) services in times of natural or declared emergencies such as hurricanes, floods, and other natural disasters.
- Provide staff at special needs shelters during activations to care for residents.
- Provide informative and enthusiastic public education for local public relations events and school programs to increase beach safety awareness and to support professional life guarding.

Benchmarks

- All Martin County Lifeguards/EMTs are to be trained under United States Lifesaving Association (USLA) guidelines and re-certify as licensed professionals as required by state law and agency policy.
- Martin County Ocean Rescue upholds the highest professional standards, basing training programs and equipment standards on USLA guidelines for Advanced Agencies.
- Martin County Ocean Rescue operates under guidelines set by the U.S. Department of Transportation for prehospital care and the basic life support protocols approved by the Martin County Medical Director. Lifeguards performing Emergency Medical Technician (EMT) functions shall maintain identical proficiency as an EMT working on a Martin County rescue.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Transports Secondary to Water Rescue	#	2	5	N/A	5
Ocean Rescues	#	47	100	N/A	100
Public Safety Contacts/Prevents	#	43,644	35,000	N/A	35,000

Outcomes

No preventable loss of life on supervised Martin County beaches.

Fire Rescue
Ocean Rescue

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
EMT/Ocean Lifeguard	15.00	15.00
Ocean Lifeguard	4.00	4.00
Ocean Rescue Captain	1.00	1.00
Ocean Rescue Chief	1.00	1.00
Ocean Rescue Lieutenant	4.00	4.00
Total FTE	**25.00**	**25.00**

Fire Rescue
Ocean Rescue

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	1,288,033	1,380,003	0	1,541,130
01300 Other Salaries	20,632	0	0	37,480
01400 Overtime	26,765	32,500	0	32,500
01501 Cell Phone Stipend	2,363	2,400	0	2,400
02101 FICA	78,838	85,560	0	95,550
02102 Medicare	18,438	20,010	0	22,346
02200 Retirement Contributions	425,583	435,656	0	490,461
02300 Life and Health Insurance	243,772	277,160	0	311,576
03400 Other Contractual Services	7,298	6,507	0	8,600
04002 Travel and Per Diem/Educational	0	750	0	750
04100 Communications	100	500	0	0
04101 Communications- Cell Phones	2,633	2,640	0	2,640
04200 Freight and Postage	1,058	3,000	0	3,000
04301 Electricity	4,059	4,500	0	4,860
04303 Water/Sewer Services	0	550	0	550
04406 Rentals and Leases/Light Fleet	0	0	0	10,916
04600 Repairs and Maintenance	1,098	2,000	0	2,000
04610 Vehicle Repair and Maintenance	12,967	8,000	0	8,000
04611 Building Repair and Maintenance	5,354	6,000	0	9,000
04900 Other Current Charges	244	275	0	275
04910 Fleet Replacement Charge	8,050	8,355	0	0
05100 Office Supplies	86	400	0	400
05179 Other Equipment $1000-$4999.99	5,250	2,200	0	2,200
05195 Non-Capital Computer Equipment	36	0	0	0
05199 Other Non-Capital Equipment	780	3,610	0	3,610
05200 Operating Supplies	13,169	17,000	0	17,000
05204 Fuel	3,966	4,400	0	4,400
05210 Food	276	0	0	0
05213 Medical Supplies	88	2,000	0	10,000
05400 Publications and Memberships	125	625	0	625
05500 Training	997	1,850	0	1,850
06400 Furniture and Equipment	34,224	40,000	0	40,000
Total Expenses	**2,206,280**	**2,348,451**	**0**	**2,664,119**

Fire Rescue
Ocean Rescue

Accounts of Interest

03400 - Maintenance agreement for lift at Jensen Beach ($2.5k/ year), annual extinguisher inspections and elevator monitoring ($1.5k/ year), crane services for lifeguard towers ($1.75k/year), medical waste disposal ($2.5k/ year) and pest control ($350/ year).
04100 - Decrease due to line item no longer being utilized.
04301 - Increase based on projected electricity cost to correspond with actual usage.04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04611 - Increase attributable to realized repair and maintenance costs.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.
05213 - Increase required to maintain current level of service.
06400 - Purchase of All-Terrain vehicle (ATV), side-by-side, and jet ski replacements.

Significant Changes

There are no significant program changes.

Fire Rescue
Fire Prevention

Mission Statement
Providing life safety through education, enforcement and fire prevention.

Services Provided
- Development review - review and provide comments for compliant new site development
- Plan review - building plan review, fire sprinkler plan review, fire alarm plan review, fire suppression system plan review
- Inspections - new construction, existing building, annual, periodic, new occupancy, re-inspections, special events, tents, annual school inspections
- Public education - life safety, fire prevention, fire extinguisher, senior safety. Additional on-site training accomplished by on duty fire rescue crews
- Fire investigations - on call origin and cause fire investigations
- Juvenile Fire setter program - established education program in conjunction with the Sheriff, State Attorney's office, and the City of Stuart to reduce the number of fire related incidents caused by juveniles
- Public information and media releases - provide timely and accurate flow of information to members of the media
- Insurance verification letters for homeowner fire protection class
- Special needs coordinators during Emergency Operations Center activations

Goals and Objectives
- Fire Prevention has established partnerships with the Building Department, Growth Management, and the Tax Collector's Office for a more efficient, and cost-effective issuance of permits and fee collections and will continue to seek cost-reducing partnerships
- Implement technology to maximize efficiency in inspection and plan review activities. This includes the existing use of mobile technology for inspections and electronic plan review
- Continue to improve customer service delivery both internally and externally
- Educate the residents and business owners of Martin County in life safety, fire prevention, and fire wise programs to reduce the number of injuries, fatalities and property loss from fire

Benchmarks
- Fire Prevention staff will be certified to or in excess of the minimum standards as set by the State of Florida. This includes specialized training up to and including Certified Fire Protection Specialist
- Fire loss in buildings inspected within the last three years will be less than 10% of the total structural fire loss

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Inspections	#	4,250	1,500	N/A	1,500
Building and Fire Plan Review	#	1,063	500	N/A	500
Development Plans Reviewed	#	182	100	N/A	100

Outcomes
A review of inspections will reveal that the amount of fire loss in properties inspected within the last three years will be less than 10% of the total structural fire loss countywide.

Fire Rescue
Fire Prevention

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Community Risk Reduction Specialist	1.00	1.00
Deputy Fire Marshal	1.00	1.00
Fire Inspector (Non-Sworn)	3.00	3.00
Fire Marshal	1.00	1.00
Total FTE	**6.00**	**6.00**

Fire Rescue
Fire Prevention

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	551,699	519,704	0	556,202
01203 Standby Pay	0	12,740	0	12,740
01400 Overtime	0	5,000	0	5,000
01500 Special Pay	602	0	0	0
02101 FICA	32,398	32,222	0	34,484
02102 Medicare	7,577	7,536	0	8,065
02200 Retirement Contributions	109,526	104,030	0	135,549
02300 Life and Health Insurance	94,216	96,964	0	104,359
03400 Other Contractual Services	3,879	5,600	0	0
03413 Banking Fees	0	0	0	5,500
04002 Travel and Per Diem/Educational	0	1,500	0	1,500
04100 Communications	320	0	0	0
04101 Communications- Cell Phones	2,979	3,000	0	3,000
04104 Communications-Data/Wireless Svcs	1,912	1,750	0	2,500
04200 Freight and Postage	1,700	2,000	0	2,000
04402 Rentals and Leases/Copier Leases	409	650	0	750
04406 Rentals and Leases/Light Fleet	0	0	0	19,921
04600 Repairs and Maintenance	864	750	0	750
04610 Vehicle Repair and Maintenance	945	5,400	0	5,400
04700 Printing and Binding	7,712	7,500	0	7,500
04800 Promotional Activities	2,022	7,000	0	7,000
04900 Other Current Charges	251	0	0	0
04910 Fleet Replacement Charge	14,150	20,116	0	0
05100 Office Supplies	143	250	0	250
05195 Non-Capital Computer Equipment	1,307	0	0	0
05200 Operating Supplies	3,824	4,500	0	4,500
05204 Fuel	6,464	9,000	0	9,000
05400 Publications and Memberships	525	2,500	0	2,500
05500 Training	867	360	0	360
06410 Vehicles- Fleet Maintenance	103,930	0	0	0
Total Expenses	**950,221**	**850,072**	**0**	**928,830**

Accounts of Interest

03400 - Decrease due to reallocation of funds to the banking fees line and the continuing education program called "Target Solutions", being moved to the Fire Rescue Technology Improvement Plan (TIP).
03413 - Creation of new line item to facilitate more accurate monitoring of banking fees, previously budgeted in 03400 Contractual Services line item ($5.5k).
04104 - Increase for iPad data charges.
04402 - Increase due to printer lease renewal.
04406- Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.

Significant Changes

There are no significant program changes.

Fire Rescue
Administration

Mission Statement

To provide all-inclusive support to every facet of the organization that will provide every individual the tools, equipment, apparatus, and training to safely prepare to respond to any call for service by the citizens and visitors of Martin County.

Services Provided

- Provide oversight of EMS billing through the Martin County Tax Collectors office
- Fulfill public records requests in a timely manner
- Process and monitor purchase orders, accounts payable, employee payroll and benefits programs
- Preparation of agenda items and administrative approvals
- Provide Human Resource support and internal affairs
- Scheduling and monitoring of annual employee medical screening per IAFF Contract
- Annual tracking of required certifications of all Fire Rescue employees
- Administer and monitor State Mandated Mutual Aid Contracts, Inter-local agreements, and Federal compliance

Goals and Objectives

- Maintain quality customer relationships
- Regulation and compliance
- Encourage a positive workplace
- Maximize productivity, minimize costs
- Provide administrative support
- Manage labor contracts and inter-local agreements
- All elements and contracts are either developed or vetted through administration
- Process and monitor purchase orders, accounts payable, employee payroll, and benefits programs
- Internal affairs and investigations
- Command and control during large scale emergencies
- Public and medical record processing
- Monitoring and control of budget
- Preparation of agenda items and administrative approvals
- Provide Human Resources support on internal affairs
- Maintain training competency of personnel to professional standards
- Comply with Florida Bureau of Fire Standards requirements for safety and training

Benchmarks

- Achieve 90% outstanding customer service rating
- Provide clear and useful information to administrators, BOCC, and customers
- Provide fundamental business management principles: timely reconciliations and account analysis, financial indicators, and effective internal audits

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Service Delivery - Timeliness	%	100	100	N/A	100
Ambulance User Fee Revenue	$	7,136,955	5,100,000	N/A	7,100,000

Outcomes

90% or higher customer satisfaction ratings.

Fire Rescue
Administration

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Deputy Fire Chief	1.00	1.00
Division Chief	1.00	1.00
Fire Rescue Chief	1.00	1.00
FRD Administrative Coordinator	1.00	1.00
FRD Financial Business Analyst	1.00	1.00
FRD HRIS Workforce Analyst	1.00	1.00
FRD Public Information Officer	1.00	1.00
FRD Records Management Coordinator	1.00	1.00
FRD Senior Administrative Coordinator	1.00	1.00
Total FTE	**9.00**	**9.00**

Fire Rescue
Administration

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	889,800	952,383	0	1,008,833
01300 Other Salaries	77,000	0	0	105,500
01400 Overtime	933	0	0	0
01500 Special Pay	3,828	0	0	0
01501 Cell Phone Stipend	999	960	0	960
02101 FICA	48,582	59,048	0	62,548
02102 Medicare	12,372	13,810	0	14,628
02200 Retirement Contributions	169,862	173,309	0	190,642
02300 Life and Health Insurance	127,217	158,109	0	170,149
03400 Other Contractual Services	2,488	1,600	0	950
03410 Other Contractual Svcs - Staffing	4,055	0	0	0
04002 Travel and Per Diem/Educational	133	0	0	0
04101 Communications- Cell Phones	3,890	2,750	0	2,750
04104 Communications-Data/Wireless Services	239	450	0	900
04200 Freight and Postage	740	1,000	0	1,000
04402 Rentals and Leases/Copier Leases	1,227	1,850	0	2,175
04406 Rentals and Leases/Light Fleet	0	0	0	15,281
04600 Repairs and Maintenance	75	2,000	0	2,000
04610 Vehicle Repair and Maintenance	2,252	3,500	0	3,500
04611 Building Repair and Maintenance	1,495	0	0	0
04700 Printing and Binding	1,694	2,000	0	2,700
04900 Other Current Charges	788	5,460	0	5,460
04910 Fleet Replacement Charge	20,500	13,607	0	0
05100 Office Supplies	1,199	4,500	0	4,500
05175 Computer Equipment $1,000-$4999.99	5,601	1,500	0	1,500
05179 Other Equipment $1,000-$4999.99	1,169	0	0	0
05195 Non-Capital Computer Equipment	2,262	750	0	750
05199 Other Non-Capital Equipment	0	300	0	300
05200 Operating Supplies	5,141	7,000	0	7,000
05204 Fuel	9,878	14,000	0	14,000
05211 Software Services	493	0	0	0
05400 Publications and Memberships	700	700	0	700
05500 Training	0	500	0	500
Total Expenses	**1,396,610**	**1,421,086**	**0**	**1,619,226**

Accounts of Interest

03400 - Document shredding services ($950).
04104 - Increase for iPad data plan.
04402 - Increase due to printer lease renewal.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04700 - Increase due to realized printing and binding costs.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.

Significant Changes

There are no significant program changes.

Fire Rescue
Training and Operations Management

Mission Statement

To carry out the vision and directives of Fire Rescue Administration through effective leadership, management, and training of personnel with the objective of maximizing efficiency and competency during emergency response.

Services Provided

- Manage the operations of Training, Fire, EMS, and Communications
- Coordinate, conduct, evaluate, and record all training within Martin County Fire Rescue (MCFR)
- Implement policies and procedures to provide guidelines for day-to-day operations
- Provide mentorship to subordinate leadership
- Perform the New Hire process through written exams and physical agility tests
- Conduct a 9-week Recruit Academy for new firefighter personnel
- Write and conduct the Promotional process for advancement within the Fire Department
- Provide the necessary continuing education (CEU's) needed for all personnel to maintain their fire and medical licenses
- Maintain health and wellness with proper ongoing safety teams
- Outline the fitness standards for Martin County Fire Rescue (MCFR)
- Research and development (R&D) of new technology and equipment

Goals and Objectives

- Efficiently and effectively manage all operations
- Provide an environment that promotes health and wellness for the department
- Provide personnel with tools and training to maximize safety
- Promote and provide continuing education and training
- Evaluate staffing needs

Benchmarks

- Quarterly report of training and exercise hours
- Safety Committee data regarding accidents and injuries
- Annual review of operational policies and procedures
- Emergency response time analysis
- Paramedic classification staffing versus overtime

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Increase number of personnel in paramedic classification	#	200	155	N/A	165
Fire Rescue Operations Overtime	$	544,545	1,000,000	N/A	1,000,000
Facility Training	# of hours	9,037	6,030	N/A	6,030
Company Training	# of hours	60,278	64,320	N/A	64,320
Driver Training	# of hours	18,445	4,020	N/A	4,020

Outcomes

- Enhanced safety and competency of personnel to effectively perform their job functions.
- Increases to the paramedic classification positivity impact level of service, by providing staffing flexibility, response zone integrity, and decreased use of overtime.

Fire Rescue
Training and Operations Management

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Bureau Chief	3.00	3.00
District Chief	5.00	5.00
Division Chief	2.00	2.00
FRD Training Facility Program Supervisor	1.00	1.00
Total FTE	**11.00**	**11.00**

Fire Rescue
Training and Operations Management

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	1,969,926	1,927,638	0	1,950,002
01400 Overtime	199	0	0	0
01500 Special Pay	10,908	4,680	0	0
01501 Cell Phone Stipend	1,287	1,440	0	960
02101 FICA	113,359	119,804	0	120,900
02102 Medicare	27,586	28,018	0	28,275
02200 Retirement Contributions	604,949	576,986	0	637,215
02300 Life and Health Insurance	218,614	250,586	0	246,559
03400 Other Contractual Services	8,001	14,000	0	19,053
03404 Janitorial Services	1,037	4,200	0	4,620
03409 Mowing and Landscaping Services	3,036	8,000	0	8,000
04000 Travel and Per Diem	3,635	0	0	0
04101 Communications- Cell Phones	4,974	4,500	0	4,500
04104 Communications-Data/Wireless Services	2,164	3,500	0	3,500
04200 Freight and Postage	106	1,500	0	1,500
04301 Electricity	6,744	31,200	0	31,980
04303 Water/Sewer Services	1,679	25,000	0	25,000
04304 Garbage/ Solid Waste Services	320	0	0	0
04402 Rentals and Leases/Copier Leases	771	2,500	0	2,500
04406 Rentals and Leases/Light Fleet	0	0	0	32,182
04600 Repairs and Maintenance	2,121	1,000	0	1,000
04610 Vehicle Repair and Maintenance	7,285	6,000	0	6,000
04611 Building Repair and Maintenance	(325)	5,000	0	10,000
04700 Printing and Binding	648	5,000	0	5,000
04900 Other Current Charges	2,588	3,000	0	3,000
04910 Fleet Replacement Charge	0	33,736	0	0
05100 Office Supplies	1,797	1,000	0	1,000
05175 Computer Equipment $1,000-$4999.99	3,877	0	0	0
05195 Non-Capital Computer Equipment	6,277	1,000	0	1,000
05199 Other Non-Capital Equipment	609	2,000	0	2,000
05200 Operating Supplies	22,270	24,980	0	29,980
05204 Fuel	15,175	15,500	0	17,160
05211 Software Services	1,226	0	0	0
05210 Food	456	0	0	0
05400 Publications and Memberships	150	0	0	0
05500 Training	6,432	30,432	0	30,432
06410 Vehicles - Fleet Maintenance	6,178	0	0	0
Total Expenses	**3,056,059**	**3,132,200**	**0**	**3,223,318**

Fire Rescue
Training and Operations Management

Accounts of Interest

03400 - Annual A/C service contract ($11k), fire alarm monitoring ($2,815), generator maintenance ($4,950) and pest control ($288).
03404 - Janitorial services for the Fire Rescue Training Facility.
03409 - Mowing and landscaping for the Fire Rescue Training Facility.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04611 - Increase attributable to realized repair and maintenance costs.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.
05200 - Increase for required training program supplies.
05204 - Increase based on projected fuel cost increase.

Significant Changes

During Fiscal Year 2025, Phase II of the Training Facility was completed with the construction of the burn building.

Fire Rescue
Operations

Mission Statement
Proudly committed to serving and helping others by mitigating emergencies with quality operations and excellence of service.

Services Provided
Fire Rescue Operations provides fire suppression and emergency medical service response to the citizens and guests of Martin County.

Goals and Objectives
- Exceed the level of service standard for fire suppression and advanced life support outlined in the comprehensive growth management plan
- Respond to all emergencies in a safe, quick, and efficient manner
- Transport all ill and injured patients to the appropriate hospital in a safe, quick and efficient manner
- Provide safe and effective response based on National Fire Protection Agency's Standards
- Comply with Federal 2-in / 2-out rule
- Comply with OSHA Bloodborne Pathogen Program
- Comply with Florida Emergency Medical Services training and equipment requirements
- Review professional standards for adjusting program requirements
- Maintain a constant state of readiness for all personnel and fire-rescue vehicles
- Comply with OSHA Hazardous Waste Operations and Emergency Response
- Provide special operations including technical extrication, confined space, high angle, dive rescue, and hazardous materials response

Benchmarks
- Achieve 90% outstanding customer service rating
- Response time of < 8 minutes for Fire Rescue 90% of the time within the urban service boundary

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Advanced Life Support Responses	#	13,116	13,000	N/A	13,000
Basic Life Support Responses	#	3,841	3,000	N/A	3,000
Total Emergency Unit Responses	#	47,701	25,000	N/A	40,000
HAZMAT Responses	#	128	80	N/A	80
SRT Responses	#	113	45	N/A	45

Outcomes
Provide access and quality assurance to ensure all personnel receive Credited Education Units for training.

Fire Rescue
Operations

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Battalion Chief Paramedic	13.00	13.00
Captain EMT	4.00	4.00
Captain Paramedic	43.00	43.00
EMS Captain	12.00	12.00
Firefighter EMT	52.00	52.00
Firefighter EMT Driver Engineer	9.00	9.00
Firefighter Paramedic	131.50	131.50
Firefighter Paramedic Driver Engineer	33.00	33.00
Lieutenant	45.00	45.00
Total FTE	**342.50**	**342.50**

Fire Rescue
Operations

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	30,004,609	29,933,074	0	33,251,934
01204 Holiday Pay - IAFF	1,137,783	1,093,470	0	1,093,470
01209 Salaries - Special Event	75,489	49,800	0	49,800
01210 IAFF Station Trsf Mileage ($10)	10,010	0	0	0
01400 Overtime	572,202	1,100,000	0	1,100,000
01500 Special Pay	539,100	400,998	0	401,543
02101 FICA	1,914,618	1,863,569	0	2,072,721
02102 Medicare	447,924	435,834	0	484,749
02200 Retirement Contributions	10,298,613	9,608,738	0	11,441,729
02300 Life and Health Insurance	4,815,672	5,132,590	0	5,808,103
02600 Salary/Fringe Chargebacks	(188,592)	(50,000)	0	(50,000)
03400 Other Contractual Services	218,957	224,100	0	224,100
03409 Mowing & Landscaping Services	132,552	135,000	0	135,000
03410 Other Contractual Services - Staffing	712	0	0	0
03413 Banking Fees	0	0	0	600
04002 Travel and Per Diem/Educational	892	250	0	250
04100 Communications	23,043	20,300	0	20,300
04101 Communications- Cell Phones	4,388	3,850	0	3,850
04104 Communications-Data/Wireless Svcs	2,056	0	0	0
04200 Freight and Postage	18,158	16,100	0	20,100
04300 Utility Services	9,537	12,000	0	12,000
04301 Electricity	194,179	195,000	0	200,000
04303 Water/Sewer Services	106,942	76,000	0	85,000
04304 Garbage/Solid Waste Services	1,617	1,000	0	2,000
04400 Rentals and Leases	986	2,350	0	2,000
04406 Rentals and Leases/Light Fleet	0	0	0	99,184
04600 Repairs and Maintenance	331,496	84,100	0	384,100
04610 Vehicle Repair and Maintenance	498,554	738,000	0	775,000
04611 Building Repair and Maintenance	154,136	200,000	0	200,000
04614 Hardware Maintenance	35,531	36,000	0	41,000
04700 Printing and Binding	278	500	0	500
04800 Promotional Activities	824	0	0	0
04900 Other Current Charges	6,920	6,000	0	6,000
04910 Fleet Replacement Charge	73,015	102,750	0	0
05100 Office Supplies	7,877	11,000	0	11,000
05175 Computer Equipment $1000-$4999.99	4,979	0	0	0
05179 Other Equipment $1000-$4999.99	25,695	20,000	0	20,000

Fire Rescue
Operations

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
05195 Non-Capital Computer Equipment	8,824	14,000	0	14,000
05199 Other Non-Capital Equipment	36,052	96,491	0	96,491
05200 Operating Supplies	430,797	426,433	0	426,433
05204 Fuel	411,000	616,000	0	616,000
05208 Software Licenses	0	250	0	250
05210 Food	148	0	0	0
05211 Software Services	4,458	40,000	0	14,000
05213 Medical Supplies	466,551	698,500	0	698,500
05400 Publications and Memberships	750	75	0	75
05500 Training	198,079	111,875	0	111,875
06400 Furniture and Equipment	18,625	0	0	0
06410 Vehicles - Fleet Maintenance	42,451	0	0	0
08300 Other Grants and Aids	4,698	0	0	0
Total Expenses	**53,103,185**	**53,455,997**	**0**	**59,873,657**

Accounts of Interest

03400 - Biohazard waste removal ($12k), Station fire alarm monitoring ($32k), Stretcher PM Program ($67k), Aerial/ Ground ladder testing ($6k), Fire pump testing ($5,850), Fire hose testing ($7,955), Station pest control ($4,620), Emergency towing services ($5k), Annual A/C service contract ($31k) propane tank monitoring ($525), expired narcotics disposal ($300), rust removal services ($1k) and generator maintenance contract ($50,850).

03409 - Mowing and landscaping services for Stations 14, 16, 18, 21, 22, 23, 24, 30, 32, 33, 36.

03413 - Creation of new line item to facilitate more accurate monitoring of banking fees, previously budgeted in 03400 Contractual Services line item ($600).

04200 - Increase based on actual usage.

04301 - 04304 - Increase based on projected cost increase for electricity, water/sewer and garbage services.

04400 - Decrease based on actual usage.

04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.

04600 - Increase due to bunker gear inspection service, and to maintain the current level of service based on realized repair and maintenance costs.

04610 - Increase required to maintain current level of service.

04614 - Annual radio service maintenance plan.

04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.

05211 - Reallocation of funds for Operative IQ RFID software service to the Fire Rescue Technology and Improvement Plan (TIP).

Significant Changes

During Fiscal Year 2025, the County was awarded the SAFER Grant, which provided funding for eighteen (18) additional full-time employees (FTE's), reflected in the FY25 adjusted position count.

Fire Rescue
Fleet Services and Logistics

Mission Statement

It is our supporting mission at Fleet Services and Logistics to inspect, maintain, repair, and supply with safety, dependability, efficiency, and pride.

Services Provided

- Daily maintenance and repair of all vehicles, apparatus, and machinery used by Fire Rescue personnel to safely respond to any emergency
- Monitoring, maintenance, and dispersing of medical and operational supplies to field personnel essential for providing emergency response to the public
- Annual Insurance Service Office (ISO) mandated testing and recordkeeping on Fire Rescue apparatus required to maintain a favorable rating

Goals and Objectives

- Preventative maintenance and repair of the fleet of Fire Rescue vehicles, apparatus, and specialized equipment with 24-hour emergency repair to reduce downtime
- Research and maintenance of parts inventory for cost effective acquisition of components and supplies
- Annual ISO mandated testing on Fire Rescue apparatus to maintain a favorable rating for homeowner's insurance
- National Fire Protection Association (NFPA) testing for risk reduction and safety
- Warehousing and support for all Fire Rescue activities
- Maintaining inventory of essential items and equipment to be self-sustaining for (14) fourteen days in preparation of man-made or natural disasters
- Compliance with OSHA Respirator Protection Program

Benchmarks

Meet or exceed industry standards:

- Downtime (% of fleet out of service) - 10 to 15%
- Turnaround time of repair - within one day 75%, within two days 15%, within two weeks 10%

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
# of Hours for After-Hours Service	#	367.75	450	N/A	450
# of Vehicle Services Completed	#	116	75	N/A	75
Scheduled Maintenance Completion Rate	%	97	100	N/A	100

Outcomes

Preventative maintenance efforts help in reducing emergency after-hour repairs.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
FRD Finance Administrator	1.00	1.00
Fire Mechanic - Combat	1.00	1.00
Fire Mechanic - Non-Combat	4.00	4.00
Logistics Coordinator	2.00	3.00
Total FTE	**8.00**	**9.00**

Fire Rescue
Fleet Services and Logistics

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	616,946	625,182	0	734,118
01203 Standby Pay	19,600	18,750	0	18,750
01400 Overtime	22,196	20,000	0	20,000
01500 Special Pay	13,050	13,000	0	13,000
01501 Cell Phone Stipend	1,445	1,440	0	1,920
02101 FICA	39,972	39,257	0	45,825
02102 Medicare	9,348	9,181	0	10,717
02200 Retirement Contributions	110,358	104,435	0	124,067
02300 Life and Health Insurance	104,632	112,788	0	141,675
03400 Other Contractual Services	6,464	10,621	0	16,067
03409 Mowing & Landscaping Services	12,144	18,500	0	18,500
03410 Other Contractual Services - Staffing	44,103	51,480	0	0
04002 Travel and Per Diem/Educational	0	1,000	0	1,000
04101 Communications- Cell Phones	10	0	0	0
04104 Communications-Data/Wireless Svcs	36	0	0	0
04200 Freight and Postage	5	1,500	0	1,500
04300 Utility Services	550	550	0	750
04301 Electricity	22,174	22,626	0	23,192
04303 Water/Sewer Services	0	25,000	0	25,000
04304 Garbage/Solid Waste Services	0	50	0	50
04402 Rentals and Leases/Copier Leases	1,158	1,175	0	1,175
04406 Rentals and Leases/Light Fleet	0	0	0	13,997
04600 Repairs and Maintenance	6,749	1,000	0	1,000
04610 Vehicle Repair and Maintenance	7,844	5,000	0	5,000
04611 Building Repair and Maintenance	2,695	9,000	0	9,000
04700 Printing and Binding	83	90	0	90
04900 Other Current Charges	220	0	0	0
04910 Fleet Replacement Charge	14,550	22,858	0	0
05100 Office Supplies	422	500	0	500
05179 Other Equipment $1000-$4999.99	0	1,000	0	1,000
05195 Non-Capital Computer Equipment	1,280	0	0	0
05199 Other Non-Capital Equipment	2,344	0	0	0
05200 Operating Supplies	4,546	7,000	0	7,000
05204 Fuel	13,212	12,500	0	13,000
05208 Software Licenses	40	0	0	0
05500 Training	0	960	0	960
Total Expenses	**1,078,178**	**1,136,443**	**0**	**1,248,853**

Fire Rescue
Fleet Services and Logistics

Accounts of Interest

03400 - ADT monitoring, inspections ($1,833), Monthly biohazard waste + 2 expired medication disposals ($800), Used oil filter and other shop waste pickup ($3k), annual crane maintenance ($750), Annual lift maintenance ($1,550), annual security monitoring ($684), generator maintenance ($4,950) and uniform/ shop rag cleaning ($2.5k).
03409 - Mowing and landscaping services Fleet Services building.
03410 - Reallocation of budget for new Logistics Coordinator full time employee (FTE).
04300 & 04301 - Increase based on projected increase in utility and electricity services.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.
05204 - Increase based on projected fuel cost increase.

Significant Changes

The Fiscal Year 2026 Budget includes one (1) new FTE position (Logistics Coordinator) for the purpose of maintaining span of control, as well as the need to manage the increase in demand for services that Fire Rescue is experiencing.

Fire Rescue
Aeromedical Operations

Mission Statement
To meet the needs of the public by maintaining excellence and readiness for patients with traumatic injuries requiring critical care and rapid Aeromedical transport.

Services Provided
Special Operations provides staffing, training, and response to specialized emergency situations throughout Martin County Aeromedical Operations.

Goals and Objectives
- Provide Aeromedical Service for rapid transport to specialized medical centers to reduce morbidity and mortality
- Comply with Florida Emergency Medical Services Program requirements for trauma and specialized transports

Benchmarks
Respond, plan, and mitigate specialized incidents while adhering to industry best practices.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Revenue from LifeStar Program	$	621,942	600,000	N/A	600,000
LifeStar Responses	#	359	365	N/A	365

Outcomes
Improved response to emergency situations requiring specialized training.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Firefighter Paramedic	7.50	7.50
Total FTE	**7.50**	**7.50**

Fire Rescue
Aeromedical Operations

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	697,373	665,603	0	760,058
01204 Holiday Pay - IAFF	27,980	30,462	0	30,462
01209 Salaries - Special Event	1,440	0	0	0
01210 IAFF Station Trsf Mileage ($10)	690	0	0	0
01400 Overtime	21,673	50,000	0	50,000
01500 Special Pay	39,954	36,426	0	41,106
02101 FICA	46,765	43,123	0	49,393
02102 Medicare	10,937	10,086	0	11,552
02200 Retirement Contributions	250,923	221,875	0	271,166
02300 Life and Health Insurance	107,180	108,686	0	107,351
03400 Other Contractual Services	6,963	4,500	0	7,609
03409 Mowing & Landscaping Services	6,258	10,500	0	10,500
04002 Travel and Per Diem/Educational	0	250	0	250
04100 Communications	3,740	0	0	0
04101 Communications- Cell Phones	527	550	0	550
04200 Freight and Postage	320	1,000	0	1,000
04301 Electricity	7,281	10,408	0	10,408
04303 Water/Sewer Services	1,909	2,000	0	2,000
04400 Rentals and Leases	44,749	2,000	0	2,000
04600 Repairs and Maintenance	0	750	0	750
04611 Building Repair and Maintenance	7,397	5,600	0	5,600
04900 Other Current Charges	2,028	2,200	0	2,200
05100 Office Supplies	0	500	0	500
05179 Other Equipment $1000-$4999.99	5,854	0	0	0
05195 Non-Capital Computer Equipment	3,417	0	0	0
05199 Other Non-Capital Equipment	6,315	3,326	0	3,326
05200 Operating Supplies	5,583	20,000	0	20,000
05204 Fuel	0	0	0	1,000
05213 Medical Supplies	22,566	26,000	0	26,000
05500 Training	2,706	500	0	500
Total Expenses	**1,332,526**	**1,256,345**	**0**	**1,415,281**

Accounts of Interest

03400 - ADT ($2,271), Medical Waste ($500), Pest Control ($138) and generator maintenance ($4.7k).
03409 - Mowing and landscaping for the Lifestar building.
05204 - Fuel for new generator.

Significant Changes

There are no significant program changes.

General Services

General Services
Program Chart
Total Full-Time Equivalents (FTE) = 54.00

- **General Services/Administration**
  Total Full Time Equivalents (FTE) = 6.00
- **Countywide Building Repair & Maintenance**
  Total Full Time Equivalents (FTE) = 30.92
- **Sheriff Building Repair & Maintenance**
  Total Full Time Equivalents (FTE) = 6.50
- **Vehicle & Equipment Repairs**
  Total Full Time Equivalents (FTE) = 7.60
- **Light Fleet Lease and Maintenance**
  Total Full Time Equivalents (FTE) = 0.40
- **Courthouse/Court Holding/COB Maintenance**
  Total Full Time Equivalents (FTE) = 2.58

				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**51.00**	**51.00**	**54.00**	**3.00**	**5.88%**
Total Budget Dollars	**10,850,156**	**11,772,552**	**12,464,772**	**692,220**	**5.88%**

General Services

Introduction

The Department is responsible for various levels of maintenance and repair of buildings and vehicles in Martin County. The Building Maintenance Division currently maintains over 100 facilities with a total of 1.6 million square feet from the size and complexity of a correctional facility to a picnic table pavilion.

The Vehicle Maintenance Division is responsible for maintaining the County's light and heavy fleet in excess of 725 individual pieces including cars, trucks, mowers, graders, dump trucks, and a variety of miscellaneous equipment. The Vehicle Maintenance Division is also the primary coordinator for the new Enterprise Light Fleet Lease Program contract and coordinates with all the County Departments on their leased vehicle needs. The Division also manages and tracks fuel delivery at 14 different locations throughout the County as well as 50 of the County's backup power generation systems.

Key Issues and Trends

This budget reflects the full cost of repairs for primary buildings: general governmental facilities, libraries, Sheriff facilities and other constitutional officers' facilities, health departments, as well as trade labor for parks, fire stations, and enterprise fund facilities.

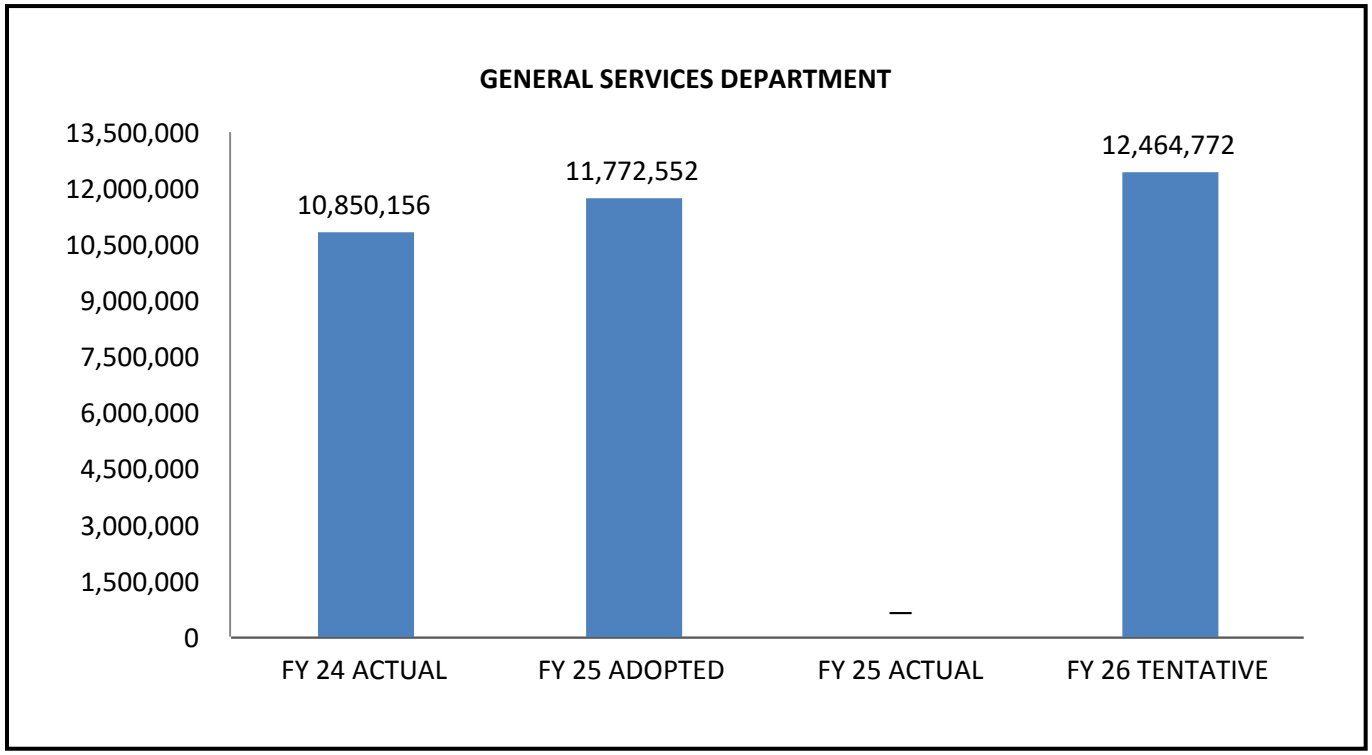
The Department strives to meet the needs of the County while balancing the resources available to meet them. The number of facilities and the current staffing levels has required an outsourcing of services in order to maintain a minimal level of service at County facilities. As new facilities are added there must be consideration of maintenance personnel or funding in order to adequately maintain County assets.

Management of the County's life safety, security, and access management systems continues to grow as new facilities are added. Security related issues such as lighting, security cameras, access levels and response to security calls continue to be one of the top priorities of our occupants based on building surveys. Equally important are the departments' inspections, maintenance and operation of fire alarm and fire suppression systems in all County buildings.

General Services

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
General Services/Administration	722,902	795,903	0	885,893
Countywide Building Repair & Maintenance	4,846,356	5,397,694	0	6,080,376
Sheriff Building Repair & Maintenance	2,509,074	2,553,983	0	2,726,666
Vehicle & Equipment Repairs	1,299,885	1,338,694	0	1,468,256
Light Vehicle Replacement	537,372	580,137	0	134,626
Courthouse/Court Holding/Constit. Office Bldg Maint.	934,566	1,106,141	0	1,168,955
Total Expenses	**10,850,156**	**11,772,552**	**0**	**12,464,772**



General Services

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	3,044,911	3,087,614	0	3,492,697
01203 Standby Pay	23,995	36,500	0	36,500
01400 Overtime	57,907	47,000	0	47,000
01501 Cell Phone Stipend	20,356	20,159	0	26,459
02101 FICA	182,565	191,432	0	216,549
02102 Medicare	42,697	44,769	0	50,646
02200 Retirement Contributions	482,229	480,141	0	554,840
02300 Life and Health Insurance	692,232	775,181	0	860,297
03100 Professional Services	0	2,000	0	1,400
03101 Professional Services - IT	428	500	0	500
03400 Other Contractual Services	803,280	950,017	0	1,087,575
03404 Janitorial Services	790,846	876,236	0	1,150,100
03409 Mowing & Landscaping Services	309,723	429,000	0	405,000
03410 Other Contractual Svcs - Staffing	123,391	133,000	0	112,000
04000 Travel and Per Diem	2,321	10,000	0	8,500
04002 Travel and Per Diem/Educational	4,346	1,000	0	1,000
04100 Communications	704	1,740	0	740
04101 Communications- Cell Phones	2,109	0	0	0
04104 Communications-Data/Wireless Svcs	14,155	10,280	0	15,500
04200 Freight and Postage	3,901	8,600	0	5,595
04300 Utility Services	86,172	84,000	0	112,000
04301 Electricity	1,190,331	1,492,326	0	1,529,634
04303 Water/Sewer Services	509,381	411,230	0	435,482
04304 Garbage/Solid Waste Services	165,371	129,148	0	117,763
04400 Rentals and Leases	186,279	190,000	0	180,000
04401 Rentals and Leases/Pool Vehicles	70	50	0	0
04402 Rentals and Leases/Copier Leases	3,064	3,300	0	3,300
04406 Rentals and Leases/Light Fleet	0	0	0	192,994
04600 Repairs and Maintenance	46,453	88,000	0	54,550
04610 Vehicle Repair and Maintenance	572,811	538,200	0	598,150
04611 Building Repair and Maintenance	547,061	659,153	0	626,800
04612 Software Maintenance	43,674	43,750	0	50,000
04614 Hardware Maintenance	374	400	0	800
04700 Printing and Binding	461	720	0	800
04900 Other Current Charges	18,274	7,005	0	6,425
04910 Fleet Replacement Charge	88,511	104,891	0	0
05100 Office Supplies	3,675	3,700	0	3,450
05175 Computer Equipment $1,000-$4999.99	10,800	7,000	0	9,500
05179 Other Equipment $1000-$4999.99	8,799	9,500	0	17,500
05195 Non-Capital Computer Equipment	6,932	4,500	0	7,550
05199 Other Non-Capital Equipment	6,492	10,500	0	9,000
05200 Operating Supplies	196,003	219,825	0	244,900
05204 Fuel	45,739	88,210	0	85,100
05207 Computer Supplies	27	250	0	250

General Services

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
05211 Software Services	122	0	0	0
05400 Publications and Memberships	374	750	0	1,000
05403 On Line Database/ Subscriptions	5,937	6,530	0	7,800
05500 Training	5,148	5,000	0	5,500
05900 Depreciation	490,238	0	0	0
06400 Furniture and Equipment	0	27,045	0	73,500
06410 Vehicles - Fleet Maintenance	9,487	532,400	0	18,126
Total Expenses	**10,850,156**	**11,772,552**	**0**	**12,464,772**

Revenues

Revenue Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Internal Service Fund Fees	1,840,660	1,121,819	0	1,205,272
Internal Service Fund Fees/Rentals	24,040	10,000	0	10,000
Other Charges for Services	37,529	0	0	0
Rents and Royalties	10,423	0	0	0
Disposition of Fixed Assets	113,648	80,000	0	0
Insurance Proceeds/Refunds	40,265	0	0	0
General Fund	5,587,085	8,303,121	0	7,925,378
$30 LCL ORD- CT Facilities FS318.18	934,566	1,106,141	0	1,168,955
Health Care / Medical Service	334,742	355,680	0	457,927
Consolidated Fire / EMS	85,557	88,779	0	94,358
Light Vehicle Replacement Program	537,372	500,137	0	134,626
Vehicle Maintenance	1,304,269	206,875	0	1,468,256
Total Revenues	**10,850,156**	**11,772,552**	**0**	**12,464,772**

General Services
Administration

Mission Statement
Provide long-range planning, direction, and leadership for General Services to ensure safe, clean, energy efficient and well-presented facilities and vehicles throughout the County.

Services Provided
General Services Administration provides direction and leadership by monitoring and developing specific operations and mechanisms including service requests, personnel development programs and policies, budget, grant procurement, reporting and completion, purchasing and accounting.

Goals and Objectives
- Provide leadership for all Divisions.
- Continue to reduce utility consumption.
- Develop a facility inspection and maintenance program.
- Develop facilities design standards.
- Develop an energy savings plan for County-wide buildings and facilities.
- Continue to provide ADA plan review and guidance for our citizens.
- Provide leadership to the Historic Preservation Board.

Benchmarks
General Services logged labor hours is currently 38%. Our department goal is to log at least 60% of labor hours.

Performance Measures

General services department is contracting with Trane to perform a Countywide Energy Savings Project with the goal to save at least 5% of our energy expenses for the department. As the Energy Savings Project develops, the department will be tracking actual energy savings to meet our goal.

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Countywide Electric Cost (in millions)	$	5.1	6.0	N/A	6.0

Outcomes
To provide a well-trained staff with reduced turnover and no job-related accidents.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Accounting Technician	1.00	1.00
General Services Deputy Director	1.00	1.00
General Services Director	1.00	1.00
GSD Administrative Manager	1.00	1.00
Security and Life Safety Coordinator	1.00	1.00
Security and Life Safety Administrator	1.00	1.00
Total FTE	**6.00**	**6.00**

General Services
Administration

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	482,548	522,586	0	583,015
01501 Cell Phone Stipend	1,475	1,440	0	1,920
02101 FICA	28,475	32,400	0	36,147
02102 Medicare	6,660	7,577	0	8,454
02200 Retirement Contributions	107,326	112,698	0	128,681
02300 Life and Health Insurance	75,546	97,022	0	104,418
03100 Professional Services	0	0	0	400
04000 Travel and Per Diem	1,453	8,000	0	6,500
04002 Travel and Per Diem/Educational	3,635	0	0	0
04104 Communications-Data/Wireless Svcs	168	0	0	0
04200 Freight and Postage	8	50	0	0
04402 Rentals and Leases/Copier Leases	3,064	3,300	0	3,300
04406 Rentals and Leases/Light Fleet	0	0	0	8,558
04610 Vehicle Repair and Maintenance	370	450	0	400
04611 Building Repair and Maintenance	411	250	0	350
04700 Printing and Binding	461	720	0	800
04900 Other Current Charges	270	0	0	0
04910 Fleet Replacement Charge	7,500	7,500	0	0
05100 Office Supplies	282	500	0	250
05195 Non-Capital Computer Equipment	460	0	0	0
05200 Operating Supplies	0	0	0	100
05204 Fuel	1,007	660	0	1,100
05400 Publications and Memberships	0	750	0	1,000
05500 Training	1,783	0	0	500
Total Expenses	**722,902**	**795,903**	**0**	**885,893**

Accounts of Interest

03100 - Increase for anticipated operational needs for FY26.
04000 - Decrease to reflect actual expenditures for travel expenses essential to departmental operations.
04200 - Decrease to reflect actual expenditures.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04610 - Decrease to reflect actual expenditures.
04611 - Increase attributable to realized repair and maintenance costs.
04700 - Increase for anticipated operational needs for FY26.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Lease Program.
05100 - Decrease to reflect actual expenditures.
05200 - 05500 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.

Significant Changes

There are no significant program changes.

General Services
Countywide Building Repair & Maintenance

Mission Statement
To continue to pursue a proactive approach to building maintenance in all areas in an effort to optimize staff time and maximize building component and equipment life cycles.

Services Provided
Services provided in this division include preventative maintenance of building components, routine repairs, emergency repairs, and minor renovations as required. Activity types for this division are electrical, plumbing, air conditioning, carpentry, painting, and minor renovations for facilities in Martin County.

Goals and Objectives
- Standardization of all building-related components and equipment through centralized building management in all County-owned or leased facilities.
- Continue to improve staff efficiency through and support of external training opportunities.
- Achieve consistent completion of all necessary maintenance requests.
- Reduce the percentage of external requests from the various departments by performing more preventative maintenance resulting in less reactive maintenance .

Benchmarks
- In Martin County the the ratio of preventative maintenance work orders to reactive work orders is 20%. In comparison the ratio of plant equipment preventative maintenance work orders to reactive work orders is 92%. Therefore, the more preventative work orders we preform the less reactive maintenance work orders we receive. Our goal is to increase preventative maintenance in buildings to reduce reactive building maintenance requests.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Buildings Preventative Work Orders	%	26	40	N/A	40
Building Reactive Work Orders	%	58	60	N/A	60
Plant Equipment Preventative Work Orders	%	14	95	N/A	95
Plant Equipment Reactive Work Orders	%	2	5	N/A	5

Outcomes
Increase of preventative and predictive repair requests to reduce external requests and unscheduled downtime and increase customer satisfaction with our service delivery.

General Services
Countywide Building Repair & Maintenance

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Accounting Technician	1.50	1.50
Building Maintenance Coordinator	0.07	0.07
Building Operations Supervisor	5.00	5.00
Carpenter	2.00	2.00
Electrical Technician	2.00	3.00
Facilities Maintenance Worker	4.15	4.15
Facilities Superintendent	2.00	2.00
HVAC Technician	3.00	4.00
Lead Electrician	1.00	1.00
Lead HVAC Technician	1.00	1.00
Lead Plumber	1.00	1.00
Security and Life Safety Coordinator	1.00	1.00
Painter	1.00	2.00
Plumber	1.00	1.00
Senior Building Operations Supervisor	0.20	0.20
Senior Facilities Maintenance Worker	1.00	1.00
Trades Superintendent	1.00	1.00
Total FTE	**27.92**	**30.92**

General Services
Countywide Building Repair & Maintenance

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	1,537,574	1,557,487	0	1,812,667
01203 Standby Pay	12,625	17,000	0	17,000
01400 Overtime	27,495	27,000	0	27,000
01501 Cell Phone Stipend	12,338	12,201	0	18,021
02101 FICA	91,195	96,564	0	112,387
02102 Medicare	21,328	22,583	0	26,285
02200 Retirement Contributions	222,533	222,793	0	258,404
02300 Life and Health Insurance	411,503	460,890	0	522,030
03100 Professional Services	0	2000	0	1,000
03101 Professional Services - IT	428	500	0	500
03400 Other Contractual Services	333,453	379,000	0	455,275
03404 Janitorial Services	432,584	471,600	0	654,500
03409 Mowing & Landscaping Services	240,070	337,000	0	327,000
03410 Other Contractual Svcs - Staffing	52,495	57,000	0	57,000
04000 Travel and Per Diem	868	2,000	0	2,000
04002 Travel and Per Diem/Educational	711	0	0	0
04100 Communications	464	1,500	0	500
04101 Communications- Cell Phones	2,109	0	0	0
04104 Communications-Data/Wireless Svc	13,987	10,280	0	15,500
04200 Freight and Postage	2,248	2,500	0	1,310
04300 Utility Services	18,405	21,000	0	30,000
04301 Electricity	446,402	622,081	0	637,633
04303 Water/Sewer Services	94,224	71,750	0	74,876
04304 Garbage/Solid Waste Services	57,998	51,765	0	36,763
04400 Rentals and Leases	186,279	190,000	0	180,000
04401 Rentals and Leases/Pool Vehicles	70	50	0	0
04406 Rentals and Leases/Light Fleet	0	0	0	87,724
04600 Repairs and Maintenance	22,038	27,000	0	20,100
04610 Vehicle Repair and Maintenance	30,975	21,000	0	34,250
04611 Building Repair and Maintenance	256,655	343,500	0	330,300
04612 Software Maintenance	43,674	43,750	0	50,000
04900 Other Current Charges	11,957	2,435	0	1,425
04910 Fleet Replacement Charge	56,503	75,275	0	0
05100 Office Supplies	2,364	2,000	0	2,000
05175 Computer Equipment $1,000-$4999.99	7,550	3,500	0	3,500
05179 Other Equipment $1000-$4999.99	5,964	3,000	0	11,000
05195 Non-Capital Computer Equipment	4,509	2,500	0	5,550
05199 Other Non-Capital Equipment	6,313	7,500	0	7,500
05200 Operating Supplies	121,979	137,575	0	148,000
05204 Fuel	44,730	61,820	0	50,000
05207 Computer Supplies	27	250	0	250
05211 Software Services	122	0	0	0
05400 Publications and Memberships	374	0	0	0

General Services
Countywide Building Repair & Maintenance

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
05500 Training	1,750	3,000	0	3,000
06400 Furniture and Equipment	0	27,045	0	40,000
06410 Vehicles - Fleet Maintenance	9,487	0	0	18,126
Total Expenses	**4,846,356**	**5,397,694**	**0**	**6,080,376**

Accounts of Interest

03100 - Increase for services for special projects.
03101 - IT Professional Services for repairs.
03400 - Everon ($80k), Trane ($117k), Generator Maintenance for 8 generators ($15.5k), Generator Repairs ($29.5k). Hulett ($2.1k), Home Paramount ($2.3k), Termite Warranty ($5.4k), The Arts Council ($70k). Securitas ($30k), Allegion Access ($24k), TK Elevator Maintenance ($35k), Gold Coast – Annual Inspection ($1.5k), UniFirst ($13k), Accurate Septic – Lift Station Maintenance ($22k) and Rust-Tech ($8k).
03404 - Increase to align with annual contract increase for janitorial services for various county-owned buildings, United Services ($522k), American Facility ($70k) for carpet and tile cleaning and maintenance ($62.5k).
03409 - Increase to align with contract rates, Sunshine Landscaping Contract ($230k), Sunshine Irrigation ($7k), and Exotic Fund ($90k).
03410 - Contractual Staffing for Resource employee.
04104 - Increase to reflect actual expenditures for monthly Verizon iPad service, GPS service.
04200 - Decrease to reflect actual expenditures.
04300 - Increase is attributed to higher rates for utility costs.
04301 - Increase based on projected electricity cost increase of 2.5%.
04303 - Increase based on projected water/sewer services cost increase and anticipated operational needs for FY26.
04304 - Increase based on actual contract rate.
04400 - Hobe Sound Island Shopping Center (Constitutional Offices) ($175k) and United Rental ($5k) for equipment rental.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04600 - 04900 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Lease Program.
05195 - Increase in specialty and replacement equipment.
05200 - Increase required to maintain current level of service.
05204 - Decrease to reflect actual expenditures.
06400 - Increase for purchase of office furniture and equipment from Broedell and Graybar.
06410 - Increase to accommodate ongoing maintenance of existing vehicles during the County's transition to Enterprise Light Fleet Lease Program, ensuring operational readiness and minimizing service disruptions.

Significant Changes

The Fiscal Year 2026 Budget includes three (3) new FTEs (Electrical Technician, HVAC Technician, and Painter) to address the increasing operational demands of countywide building and maintenance services. This enhancement in staffing was implemented to ensure the continued delivery of efficient, high-quality facility management, and to support the growth and complexity of maintenance operations across the County.

General Services
Sheriff Building Repair & Maintenance

Mission Statement

Continue to pursue a proactive approach to building maintenance in all areas in an effort to optimize staff time and maximize building component and equipment life expectancies.

Services Provided

Services provided in this division include preventative maintenance of building components, routine repairs, emergency repairs and minor renovations as required. Activity types for this division are electrical, plumbing, air conditioning, carpentry, and minor renovations for Sheriff Department facilities in Martin County.

Goals and Objectives

- Standardize all building-related components and equipment through centralized building management in all County-owned or leased facilities.
- Continue to improve staff efficiency through flexible progressive organization and support of external training opportunities.
- Achieve consistent on-time completion of all necessary maintenance requests.
- Reduce the percentage of external requests from the various departments through consistent program management.

Benchmarks

- At the Martin County Sheriff's Department facilities, the ratio of buildings preventative maintenance work orders to reactive work orders is 10%. In comparison the ratio of plant equipment preventative maintenance work orders to reactive work orders is 92%. Therefore, the more preventative work orders we perform the less reactive maintenance work orders we receive. Our goal is to increase preventative maintenance in buildings to reduce reactive building maintenance requests.

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Building Preventative Work Orders	%	13	15	N/A	15
Building Reactive Work Orders	%	56	70	N/A	70
Plant Equipment Preventative Work Orders	%	29	90	N/A	95
Plant Equipment Reactive Work Orders	%	1	5	N/A	5

Outcomes

Increase of preventative and predictive repair requests to reduce external requests and unscheduled downtime and increase customer satisfaction with our service delivery. Reductions in staffing and funding will cause a proactive program to become a more reactive program.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Accounting Technician	0.50	0.50
Carpenter	1.00	1.00
Electrical Technician	1.00	1.00
Electronic Systems Technician	1.00	1.00
HVAC Technician	1.00	1.00
Plumber	1.00	1.00
Senior Building Operations Supervisor	1.00	1.00
Total FTE	**6.50**	**6.50**

General Services
Sheriff Building Repair & Maintenance

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	365,739	353,520	0	387,320
01203 Standby Pay	11,370	19,500	0	19,500
01400 Overtime	29,259	20,000	0	20,000
01501 Cell Phone Stipend	2,891	2,880	0	2,880
02101 FICA	24,015	21,918	0	24,014
02102 Medicare	5,616	5,126	0	5,616
02200 Retirement Contributions	55,214	48,185	0	54,341
02300 Life and Health Insurance	75,789	80,694	0	86,843
03400 Other Contractual Services	259,346	336,017	0	342,800
03404 Janitorial Services	199,750	201,936	0	287,400
03409 Mowing & Landscaping Services	29,714	48,000	0	31,000
03410 Other Contractual Svs- Staffing	70,896	76,000	0	55,000
04002 Travel and Per Diem/Educational	0	1,000	0	1,000
04100 Communications	240	240	0	240
04200 Freight and Postage	1,324	4,000	0	4,035
04300 Utility Services	51,851	42,000	0	57,000
04301 Electricity	577,734	639,045	0	655,021
04303 Water/Sewer Services	372,321	293,355	0	308,023
04304 Garbage/Solid Waste Services	59,507	56,375	0	60,000
04406 Rental and Leases/Light Fleet	0	0	0	4,528
04600 Repairs and Maintenance	5,570	1,000	0	5,000
04610 Vehicle Repair and Maintenance	12,114	16,750	0	13,500
04611 Building Repair and Maintenance	238,004	213,462	0	228,500
04900 Other Current Charges	404	500	0	405
04910 Fleet Replacement Charge	10,550	10,550	0	0
05100 Office Supplies	109	200	0	200
05175 Computer Equipment $1,000-$4,999.99	3,251	3,500	0	6,000
05179 Other Equipment $1000-$4999.99	0	4,000	0	4,000
05195 Non-Capital Computer Equipment	1,434	2,000	0	2,000
05199 Other Non-Capital Equipment	0	500	0	500
05200 Operating Supplies	36,931	36,000	0	51,000
05204 Fuel	8,130	15,730	0	9,000
Total Expenses	**2,509,074**	**2,553,983**	**0**	**2,726,666**

General Services
Sheriff Building Repair & Maintenance

Accounts of Interest

03400 - Trane ($175k) and Everon ($90k) cover major HVAC and building automation systems. Generator maintenance ($13k) and repairs ($24k) support seven large-capacity units. Security services include Securitas ($10k) Guardian Hawk ($200) and Allegion access control ($1k). Hulett ($500) and Home Paramount ($2.5k). Facility maintenance includes TK Elevator ($15k) UniFirst uniforms/supplies ($3.5k) water tower maintenance by Southwest Engineers ($3.6k) Accurate Septic for lift stations ($2k) Davis Enterprises ($2k) and Gold Coast ($500).
03404 - Increase for janitorial cost ($277.4k) and carpet/upholstery ($10k).
03409 - Sunshine Landscape Contract ($14k) Sunshine Irrigation ($4k) herbicide treatment ($3k) and tree trimming ($10k).
03410 - Decrease to reflect actual expenditures for contractual staffing.
04300 - Increase is attributed to higher rates for utility costs.
04301 - Increase based on projected electricity cost increase of 2.5%.
04303 - Increase based on projected water/sewer services cost increase and anticipated operational needs for FY26.
04304 - Increase based on actual contract rate.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04600 - 04900 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Lease Program.
05200 - Increase required to maintain current level of service.
05204 - Decrease to reflect actual expenditures.

Significant Changes

There are no significant program changes.

General Services
Vehicle & Equipment Repairs

Mission Statement

Provide top-quality repairs and preventative services on all County-owned motorized light and heavy vehicles, equipment, generators and fuel stations.. Ensure the health, safety and well-being of employees when operating county vehicles and equipment. Reduce unplanned maintenance downtime.

Services Provided

Provide preventative and corrective repair services for the County's fleet of vehicles and equipment. Inspection, operation and maintenance of all county fuel dispensing and storage systems, as well as 50 mobile and stationary emergency power generation systems.

Goals and Objectives

- Provide cost effective and timely service for all program participants.
- Provide safety inspections and procedures for vehicles and equipment.
- Provide all departments with alternative service methods to meet required needs.
- Monitor vehicle and equipment repair costs to ensure accurate life cycle costs.

Benchmarks

The repair rate for heavy equipment is $65 per hour as compared to the average private sector rate of $232 per hour.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Preventative (vs. Corrective) Work Orders, as a percent of Total Work Orders	%	66	60	N/A	60
Average Repair Turnaround Time - Heavy Equipment	Days	4	4	N/A	4
Repair Turnaround Time - Light Fleet	Days	1	1	N/A	1

Outcomes

Strive for 98% fleet readiness.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Accounting Technician	0.80	0.80
Fleet Services Coordinator	1.00	1.00
Fleet Services Supervisor	1.00	1.00
Lead Mechanic	1.00	1.00
Mechanic	2.00	2.00
Senior Mechanic	1.00	1.00
Vehicle Services Administrator	0.80	0.80
Total FTE	**7.60**	**7.60**

General Services
Vehicle & Equipment Repairs

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	497,661	494,824	0	534,871
01400 Overtime	668	0	0	0
01501 Cell Phone Stipend	2,313	2,304	0	2,304
02101 FICA	29,347	30,679	0	33,162
02102 Medicare	6,864	7,175	0	7,756
02200 Retirement Contributions	73,278	73,302	0	87,233
02300 Life and Health Insurance	92,775	99,131	0	106,699
03400 Other Contractual Services	8,315	6,500	0	6,600
03404 Janitorial Services	1,817	2,700	0	3,200
04200 Freight and Postage	159	50	0	50
04301 Electricity	11,682	18,000	0	18,450
04304 Garbage/Solid Waste Services	0	508	0	500
04406 Rentals and Leases/Light Fleet	0	0	0	8,731
04600 Repairs and Maintenance	17,923	50,000	0	21,950
04610 Vehicle Repair and Maintenance	529,351	500,000	0	550,000
04611 Building Repair and Maintenance	1,559	10,000	0	2,150
04614 Hardware Maintenance	373.8	400	0	800
04900 Other Current Charges	3,121	2,000	0	2,000
04910 Fleet Replacement Charge	13,958	11,566	0	0
05100 Office Supplies	919	1,000	0	1,000
05179 Other Equipment $1000-$4999.99	2,836	2,500	0	2,500
05199 Other Non-Capital Equipment	179	2,500	0	1,000
05200 Operating Supplies	5,364	5,025	0	9,000
05204 Fuel	-8,129	10,000	0	25,000
05403 On Line Database/ Subscriptions	5,937	6,530	0	7,800
05500 Training	1,615	2,000	0	2,000
06400 Furniture and Equipment	0	0	0	33,500
Total Expenses	**1,299,885**	**1,338,694**	**0**	**1,468,256**

Accounts of Interest

03400 - Decrease to reflect actual expenditures. Stuart Car Wash, Unifirst, CBI and Hulet.
04301 - Increase based on electricity cost increase of 2.5%.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04600 - 04611 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
04614 - Increase for Motorola contract.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Lease Program.
05200 - Increase required to maintain current level of service.
05204 - Increase based on actual expenditures and anticipated operational needs for FY26.
05403 - Increase for Vehicle Maintenance software.
06400 - Increase for a tire machine and a Snap-On scanner, necessary for upgrading equipment and improving operational efficiency.

Significant Changes

There are no significant program changes.

General Services
Light Fleet Lease and Maintenance

Mission Statement

The Light Fleet Lease and Maintenance Program is designed to provide all County departments with fuel efficient light vehicles in a lease program that maximizes fleet fuel efficiencies, lowers maintenance costs and maximizes the return on the equity of each vehicle. There are over 200 vehicles in this program. Maintenance of the vehicles in the leased fleet will be preformed by the Vehicle Maintenance Division.

Services Provided

Procure replacement of the light vehicle fleet in accordance with Board current policy standards of twelve years or 120,000 miles. Review usage of vehicles to maximize the County's value in this fleet.

Goals and Objectives

- Improve the overall condition of the fleet.
- Monitor the vehicles assigned usage to ensure maximum useful life.
- Reduce maintenance costs and downtime.
- Maximize resale at end of lease term.

Benchmarks

The repair rate of the light fleet is $65.00 per hour as compared to private sector average of $195.00 - $250.00 per hour.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Average age of light fleet	years	5	5	N/A	5
Resale over/(under) Kelly Blue Book	%	20	exceed KBB	N/A	exceed KBB

Outcomes

To provide the most cost-effective vehicle to the departments to meet the needs of their programs.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Accounting Technician	0.20	0.20
Vehicle Services Administrator	0.20	0.20
Total FTE	**0.40**	**0.40**

General Services
Light Fleet Lease and Maintenance

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	31,692	31,784	0	33,995
01501 Cell Phone Stipend	96	96	0	96
02101 FICA	1,885	1,971	0	2,108
02102 Medicare	441	461	0	493
02200 Retirement Contributions	5,769	5,797	0	6,423
02300 Life and Health Insurance	5,323	5,628	0	6,058
04406 Rentals and Leases/Light Fleet	0	0	0	83,453
04900 Other Current Charges	1,928	2,000	0	2,000
05900 Depreciation	490,238	0	0	0
06410 Vehicles - Fleet Maintenance	0	532,400	0	0
Total Expenses	**537,372**	**580,137**	**0**	**134,626**

Accounts of Interest

04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.

06410 - Removal of Vehicles - Fleet Maintenance line item due to the transition to Enterprise Light Fleet Lease Program.

Significant Changes

In Fiscal Year 2026, the County transitioned from a Light Fleet Replacement Program to a Light Fleet Lease Program through Enterprise Fleet Management. This transition enhances operational efficiency, manages costs effectively, and aligns with sustainability objectives.

General Services
Courthouse/Court Holding/Constitutional Officers Building Maintenance

Mission Statement
To continue to pursue a proactive approach to building maintenance in facilities utilized by the 19th Judicial Circuit and associated Constitutional Officers in an effort to maximize building component and equipment life cycles. Maximize technology and monitor usage in order to minimize energy consumption.

Services Provided
Services provided in this division include preventative maintenance of building components, routine repairs, management of contracted services, monitoring utility consumption, emergency repairs, and minor renovations as required. Activity types for this division include electrical, plumbing, air conditioning, carpentry, security, and minor renovations for the facilities utilized by the 19th Judicial Circuit and associated Constitutional Offices.

Goals and Objectives
- Standardization of all building-related components and equipment through centralized building management in the facilities utilized by the 19th Judicial Circuit and associated Constitutional Offices.
- Continue to improve staff efficiency through flexible progressive organization and support of external training opportunities.
- Achieve consistent completion of all necessary maintenance requests.
- Reduce the percentage of requests through consistent program management.
- Ensure contractors adhere to scope of services.
- Ensure consistency in all contracted services.
- Continue to reduce utility consumption and pursue energy management.

Benchmarks
At the Martin County Courthouse facilities complex, the ratio of building preventative maintenance work orders to reactive work orders is 27%. In comparison the ratio of plant equipment preventative maintenance work orders to reactive work orders is 92%. Therefore, the more preventative work orders we perform, the less reactive maintenance work orders we receive. Our goal is to increase preventative maintenance in buildings to reduce reactive building maintenance requests.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Buildings Preventative Work Orders	%	12	20	N/A	20
Buildings Reactive Work Orders	%	59	40	N/A	40
Plant Equipment Preventative Work Orders	%	26	95	N/A	95
Plant Equipment Reactive Work Orders	%	3	5	N/A	5

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Building Maintenance Coordinator	0.93	0.93
Facilities Maintenance Worker	0.85	0.85
Senior Building Operations Supervisor	0.80	0.80
Total FTE	**2.58**	**2.58**

General Services
Courthouse/Court Holding/Constitutional Officers Bldg Maintenance

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	129,697	127,413	0	140,829
01400 Overtime	486	0	0	0
01501 Cell Phone Stipend	1,243	1,238	0	1,238
02101 FICA	7,647	7,900	0	8,731
02102 Medicare	1,788	1,847	0	2,042
02200 Retirement Contributions	18,110	17,366	0	19,758
02300 Life and Health Insurance	31,295	31,816	0	34,249
03400 Other Contractual Services	202,165	228,500	0	282,900
03404 Janitorial Services	156,695	200,000	0	205,000
03409 Mowing & Landscaping Services	39,939	44,000	0	47,000
04200 Freight and Postage	162	2,000	0	200
04300 Utility Services	15,916	21,000	0	25,000
04301 Electricity	154,513	213,200	0	218,530
04303 Water/Sewer Services	42,836	46,125	0	52,583
04304 Garbage/Solid Waste Services	47,866	20,500	0	20,500
04600 Repairs and Maintenance	922	10,000	0	7,500
04611 Building Repair and Maintenance	50,432	91,941	0	65,500
04900 Other Current Charges	595	70	0	595
05195 Non-Capital Computer Equipment	529	0	0	0
05200 Operating Supplies	31,729	41,225	0	36,800
Total Expenses	**934,566**	**1,106,141**	**0**	**1,168,955**

Accounts of Interest

03400 - Everon ($45k), Trane (160k), generator maintenance (2 generators) (4k) ($10k), for generator repair (600kW & 500kW units), Home Paramount ($1.2k), UniFirst ($3k), Southwest Engineers (3.5k), Allegion Access ($6.5k), Securitas ($10k), Astrophysics ($9k), TK Elevator ($30k) and Gold Coast (1.2k).
03404 - Increase for American Facility ($175k) and ($30k) spot cleaning and sanitization services (upholstery /carpet cleaning).
03409 - Increase for landscaping cost and tree trimming/irrigation.
04200 - Decrease to reflect actual expenditures for shipping charges.
04300 - Increase is attributed to higher rates for utility costs.
04301 - Increase based on projected electricity cost increase of 2.5%.
04303 - Increase based on projected water/sewer services cost increase and anticipated operational needs for FY26.
04600 - 04900 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
05200 - Decrease to reflect actual expenditures for Dade Paper and Safety & Boot.

Significant Changes

There are no significant program changes.

Growth Management

Growth Management
Program Chart
Total Full-Time Equivalents (FTE) = 28.00

Administration
Total Full Time Equivalents (FTE) = 4.00

Comprehensive Planning
Total Full Time Equivalents (FTE) = 6.50

Development Review
Total Full Time Equivalents (FTE) = 13.00

Environmental
Total Full Time Equivalents (FTE) = 4.50

				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**28.00**	**28.00**	**28.00**	**0.00**	**0.00%**
Total Budget Dollars	**2,821,758**	**3,247,534**	**3,437,407**	**189,873**	**5.85%**

Growth Management

Introduction

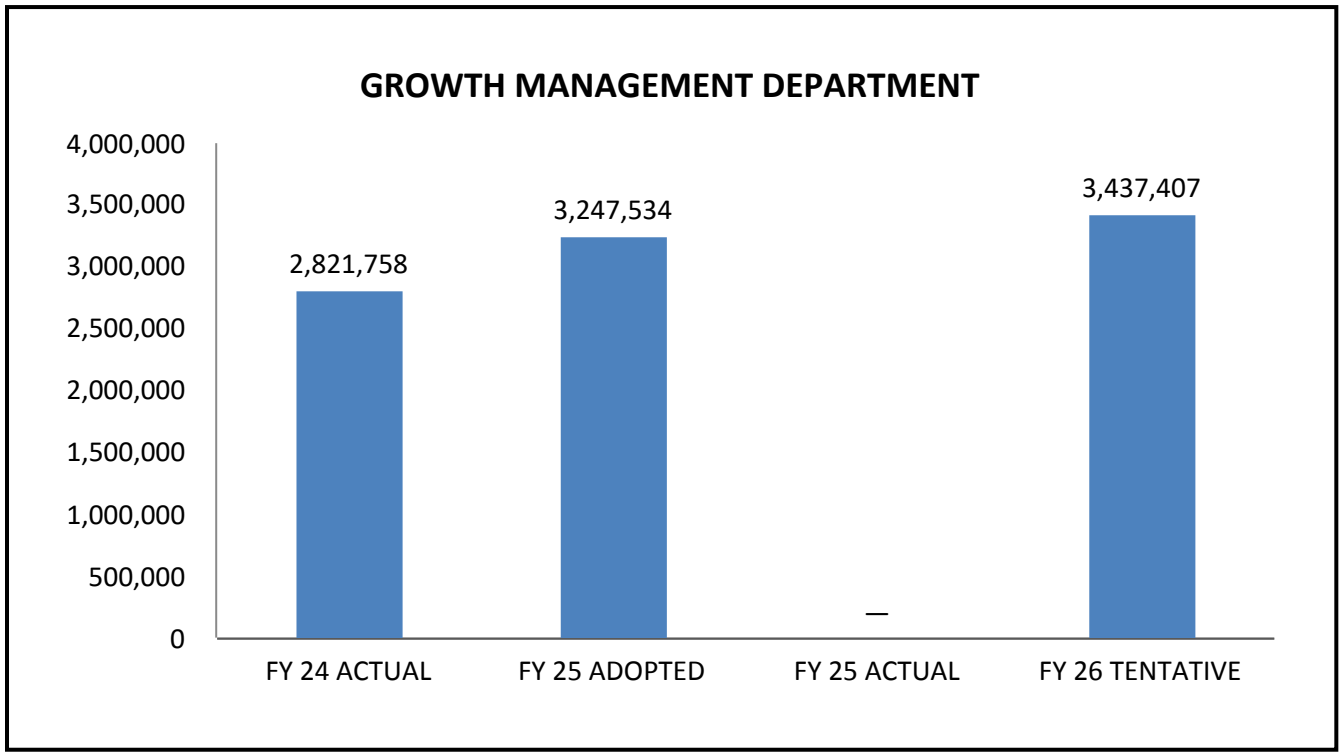
Growth Management is responsible for planning and development services for unincorporated Martin County. The Growth Management work program is mandated by State Statutes, the Comprehensive Growth Management Plan (CGMP), Land Development Regulations (LDRs) and the County Commission's direction. As such, Growth Management must constantly balance its mandated responsibilities, such as processing plan amendments and development applications in accordance with the Comprehensive Growth Management Plan and the Land Development Regulations, while performing specific activities dictated by the County Administrator and the County Commissioners.

Key Issues and Trends

Staff plans to update the County's Land Development Regulations, following completion of the Evaluation & Appraisal Report (EAR) and ongoing changes in State Statutes. Staff will maintain a high level of customer service while implementing direction from the Board of County Commissioners.

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Administration	577,601	657,910	0	694,983
Comprehensive Planning	643,897	700,555	0	717,018
Development Review	1,106,869	1,283,440	0	1,406,952
Environmental	493,391	605,629	0	618,454
Total Expenses	**2,821,758**	**3,247,534**	**0**	**3,437,407**



Growth Management

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	1,904,640	2,102,503	0	2,242,932
01400 Overtime	623	0	0	0
01501 Cell Phone Stipend	361	360	0	360
02101 FICA	111,219	130,355	0	139,062
02102 Medicare	26,011	30,486	0	32,523
02200 Retirement Contributions	318,264	347,546	0	380,914
02300 Life and Health Insurance	362,698	444,248	0	451,613
03100 Professional Services	25,547	0	0	0
03400 Other Contractual Services	15,128	59,602	0	43,114
03410 Other Contractual Svs - Staffing	743	52,561	0	55,561
03413 Banking Fees	0	0	0	2,000
04000 Travel and Per Diem	175	800	0	550
04001 Travel and Per Diem/Mandatory	0	900	0	900
04002 Travel and Per Diem/Educational	4,025	6,547	0	8,497
04101 Communications- Cell Phones	1,137	1,100	0	1,100
04104 Communications-Data/Wireless Svc	3,753	3,730	0	3,505
04200 Freight and Postage	602	3,050	0	2,000
04400 Rentals and Leases	539	4,200	0	4,200
04401 Rentals and Leases/Pool Vehicles	310	650	0	650
04402 Rentals and Leases/Copier Leases	3,441	6,626	0	8,626
04406 Rentals and Leases/Light Fleet	0	0	0	6,678
04600 Repairs and Maintenance	0	650	0	3,650
04610 Vehicle Repair and Maintenance	5,161	2,300	0	4,800
04700 Printing and Binding	2,183	4,700	0	2,450
04900 Other Current Charges	1,018	3,900	0	2,900
04910 Fleet Replacement Charge	5,300	8,376	0	0
05100 Office Supplies	1,643	4,150	0	3,100
05175 Computer Equipment $1,000 - $4,999.99	2,400	0	0	0
05195 Non-Capital Computer Equipment	14,070	3,264	0	3,564
05199 Other Non-Capital Equipment	155	600	0	600
05200 Operating Supplies	116	1,250	0	5,138
05204 Fuel	3,721	4,600	0	4,600
05207 Computer Supplies	141	3,200	0	2,465
05211 Software Services	0	7,500	0	5,500
05400 Publications and Memberships	2,344	4,000	0	7,425
05402 Publications/Subscriptions	0	350	0	0
05500 Training	4,289	3,430	0	6,430
Total Expenses	**2,821,758**	**3,247,534**	**0**	**3,437,407**

Growth Management

Revenues

Revenue Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Other Charges for Services	515,016	555,000	0	555,000
Other Fines and Forfeits	575	1,000	0	1,000
Unincorporated MSTU	2,306,167	2,691,534	0	2,881,407
Total Revenues	**2,821,758**	**3,247,534**	**0**	**3,437,407**

Growth Management
Administration

Mission Statement

Manage Growth Management's resources in the most efficient and effective manner in order to achieve its objectives. Provide proposals, advice, and assistance to those who make decisions to enhance the County's natural and man-made environments for present and future generations.

Services Provided

Growth Management Administration provides leadership, coordination and fiscal support to the Comprehensive Planning, Development Review and Environmental Divisions. It manages the daily operations of the Department; updates and monitors operating policies and procedures to streamline operations. A large amount of Administration's time is ensuring assistance to members of the public by providing accurate information related to Growth Management's function and mission. Examples of its efforts include:

- Assistance to all Growth Management staff with typing, bulk mailings, scheduling, scanning, and other services as needed.
- Assistance to Commissioners by ensuring that Board of County Commissioner (BOCC) agenda items and Commissioners' inquiries are completed in a timely manner.
- Management of records to ensure complete and accurate records are kept in accordance with State Statutes and County policies.
- Assistance to requestors for information through the Department, the County's customer service systems, and requests for public records in accordance with State Statutes and County policies.

Goals and Objectives

- Produce and distribute all materials in a timely manner to the Board of County Commissioners, Local Planning Agency, and Board of Zoning Adjustment.
- Respond in a timely and accurate manner to all inquiries.
- Produce high quality documents by the deadline.
- Manage records efficiently and effectively.
- Continue converting the records management system from paper to digital.
- Respond to public records requests in accordance with State Statute.

Benchmarks

- BOCC agenda items processed and distributed by the due date.
- BOCC response time within the 10-day timeframe.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Board Agenda Items within Timeframe	%	42	80	N/A	80
LPA Meeting Materials within Timeframe	%	94.1	80	N/A	80
Hours spent on Public Records Requests	Hrs	144	200	N/A	200
Board Inquiry Responses - Reliability	%	90.9	80	N/A	80

Outcomes

High quality and timely prepared documents that assist the Board of County Commissioners and Growth Management staff, boards, and committees to make sound policy decisions and/or recommendations.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Administrative Assistant	1.00	1.00
Administrative Manager	1.00	1.00
Deputy Growth Management Director	1.00	1.00
Growth Management Director	1.00	1.00
Total FTE	**4.00**	**4.00**

Growth Management
Administration

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	391,812	440,037	0	461,602
01400 Overtime	7	0	0	0
02101 FICA	23,257	27,282	0	28,619
02102 Medicare	5,439	6,381	0	6,693
02200 Retirement Contributions	87,738	95,273	0	101,765
02300 Life and Health Insurance	61,602	81,197	0	87,389
04000 Travel and Per Diem	0	500	0	250
04002 Travel and Per Diem/Educational	1,284	1,170	0	1,770
04104 Communications-Data/Wireless Svs	471	1,025	0	800
04200 Freight and Postage	8	200	0	200
04401 Rentals and Leases/Pool Vehicles	0	100	0	100
04600 Repairs and Maintenance	0	450	0	450
04700 Printing and Binding	0	300	0	400
05100 Office Supplies	258	600	0	600
05175 Computer Equipment $1,000-$4,999.99	800	0	0	0
05195 Non-Capital Computer Equipment	2,880	200	0	500
05199 Other Non-Capital Equipment	155	0	0	0
05207 Computer Supplies	141	500	0	500
05400 Publications and Memberships	740	1,015	0	2,015
05402 Publications/Subscriptions	0	350	0	0
05500 Training	1,009	1,330	0	1,330
Total Expenses	**577,601**	**657,910**	**0**	**694,983**

Accounts of Interest

04000 - Reallocated to 04002 (Travel and Per Diem/Educational) account due to anticipated travel expenses for staff pursuing professional training essential to departmental operations.

04002 - Reallocated from 04000 (Travel and Per Diem) account and 05402 (Publications/Subscriptions) account due to anticipated travel expenses for staff pursuing professional training essential to departmental operations.

04104 - Reallocated to the Development Review Division, 05200 (Operating Supplies) account, for operational needs anticipated for FY26.

04700 - Reallocated from the Comprehensive Planning Division, 03400 (Other Contractual Services) account to cover increased printing costs associated with the new lease rate.

05195 - Reallocated from the Comprehensive Planning Division, 03400 (Other Contractual Services) account to support monitor replacement.

05400 - Reallocated from the Comprehensive Planning Division, 03400 (Other Contractual Services) account for anticipated membership expenses for professional organizations, including the American Planning Association.

05402 - Reallocated to 04002 (Travel and Per Diem/Educational) account due to anticipated travel expenses for staff pursuing professional training essential to departmental operations.

Significant Changes

There are no significant program changes.

Growth Management
Comprehensive Planning

Mission Statement

Maintain and enhance Martin County's high quality of living by implementing Comprehensive Growth Management Plan (CGMP) policies and implementing Land Development Regulations (LDRs) through policy analysis, education and assistance to the public.

Services Provided

The County regulatory framework is multi-layered and comprehensive. The Comprehensive Planning Division provides policy analysis for the Local Planning Agency (LPA) and the Board of County Commissioners (BOCC). It provides effective customer service to ensure that the public understands the Comprehensive Growth Management Plan and Land Development Regulations that affect them.

The Comprehensive Planning staff reviews all amendments to the County's Comprehensive Growth Management Plan and assists Development Review staff with development applications under review. The Division maintains and provides a variety of technical reports, such as population studies, residential capacity, and various trend reports. The Division also performs most of the ordinance revisions needed to update the Land Development Regulations.

The Division includes two zoning compliance reviewers who answer thousands of questions from customers who walk in, call and email about a wide variety of subjects.

Goals and Objectives

- Conduct the review process for public and private amendments to the Comprehensive Growth Management Plan in accordance with Comprehensive Growth Management Plan policies and Florida Statutes. Produce staff reports on privately initiated amendments within 60 days of the amendment application being found sufficient.
- Provide various technical reports and special studies, as needed for ongoing County work programs, and as mandated by the Comprehensive Plan, directed by the Board of County Commissioners or at the request of the County Administrator.
- Update the Land Development Regulations.
- Provide accurate responses to customer service inquiries in a timely fashion.

Benchmarks

Under Sections 1-11 of the Martin County Comprehensive Growth Management Plan, amendments are processed in accordance with State Statutes.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
CPAs- Applicant Initiated	#	487	1,300	N/A	1,300
CPAs- BCC Initiated	#	358.25	800	N/A	800
LDRs - Applicant Initiated	#	96	300	N/A	300
LDRs - County Initiated	#	245.5	300	N/A	300
Customer Inquiries within Timeframe	%	78.8	80	N/A	80
Customer Inquiries	#	4,262	3,500	N/A	3,500
Business Tax Receipt Zoning Reviews	#	352	300	N/A	300
Zoning Inquiry Letter Requests	#	52	70	N/A	70

Outcomes

Provide land use and policy recommendations based upon appropriate data and analysis, which is presented in a professional manner and equally understandable by policy professionals and the general public.

Growth Management
Comprehensive Planning

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Comprehensive Planning Administrator	1.00	1.00
GMD Administrative Assistant	0.50	0.50
Planner	1.00	1.00
Principal Planner	1.00	1.00
Senior Planner	1.00	1.00
Zoning Compliance Reviewer	2.00	2.00
Total FTE	**6.50**	**6.50**

Growth Management
Comprehensive Planning

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	414,290	456,655	0	481,143
02101 FICA	24,136	28,313	0	29,831
02102 Medicare	5,645	6,621	0	6,977
02200 Retirement Contributions	64,832	70,887	0	77,266
02300 Life and Health Insurance	85,317	107,018	0	95,240
03100 Professional Services	25,547	0	0	0
03400 Other Contractual Services	9,548	15,502	0	10,902
04000 Travel and Per Diem	0	100	0	100
04002 Travel and Per Diem/Educational	169	2,000	0	2,000
04104 Communications-Data/Wireless Svc	2,345	0	0	0
04200 Freight and Postage	217	1,550	0	1,000
04401 Rentals and Leases/Pool Vehicles	140	250	0	250
04402 Rentals and Leases/Copier Leases	1,204	2,319	0	2,819
04600 Repairs and Maintenance	0	0	0	1,000
04610 Vehicle Repair and Maintenance	721	0	0	0
04700 Printing and Binding	698	1,805	0	805
04900 Other Current Charges	226	2,000	0	1,000
04910 Fleet Replacement Charge	2,700	0	0	0
05100 Office Supplies	384	1,050	0	800
05175 Computer Equipment $1,000-$4999.99	800	0	0	0
05195 Non-Capital Computer Equipment	2,910	800	0	800
05200 Operating Supplies	0	500	0	1,050
05204 Fuel	824	0	0	0
05207 Computer Supplies	0	1,000	0	600
05400 Publications and Memberships	637	1,385	0	1,635
05500 Training	610	800	0	1,800
Total Expenses	**643,897**	**700,555**	**0**	**717,018**

Growth Management
Comprehensive Planning

Accounts of Interest

03400 - File conversion ($10.7k) and Land Management Software ($200). Reallocated $4.6k to various lines to reflect the operational needs anticipated for FY26.
04200 - Reallocated to 05200 (Operating Supplies) account to support anticipated operational needs for FY26.
04402 - Reallocated from 03400 (Other Contractual Services) account to cover copier and wide-format scanner leases.
04600 - Reallocated from 04700 (Printing and Binding) account to cover copier & large format scanner maintenance fees.
04700 - Reallocated to 04600 (Repairs and Maintenance) account to cover copier & large format scanner maintenance fees.
04900 - Reallocated to 05500 (Training) account for staff pursuing professional training essential to departmental operations.
05100 - Reallocated to 05400 (Publications and Memberships) account for anticipated membership expenses for professional organizations, including Palm Beach County Planning Congress and American Planning Association.
05200 - Reallocated from 04200 (Freight and Postage) account to support anticipated operational needs for FY26.
05207 - Reallocated to the Development Review Division, 03400 (Other Contractual Services) account, for Local Planning Agency/Board of Zoning Adjustment Recorder.
05400 - Reallocated from 05100 (Office Supplies) account for anticipated membership expenses for professional organizations, including American Planning Association.
05500 - Reallocated from 04900 (Other Current Charges) account for staff pursuing professional training essential to departmental operations.

Significant Changes

There are no significant program changes.

Growth Management
Development Review

Mission Statement

Assure that new development is in compliance with the Comprehensive Growth Management Plan through the proper application of the Land Development Regulations (LDRs), site compliance activities and provide quality customer service in the most efficient manner through the use of technology.

Services Provided

The Development Review Division processes all rezoning requests, variances, and development applications for unincorporated Martin County. The Division expedites the review of projects within the Community Redevelopment Areas (CRAs) and for targeted businesses, green development, affordable housing and projects providing public access to environmentally sensitive areas in accordance with Article 10, LDR. The Division participates in crafting regulations and participates in other special assignments such as land development regulation preparation. Division staff reviews a high volume of building permits for compliance with zoning, environmental, commercial, and CRA regulations.

The Division includes a Senior Site Compliance Officer and a Site Compliance Officer that coordinate with the Environmental Division on complaints about clearing, excavating and filling prior to site plan approval and violations in Preserve Areas. The Site Compliance staff also coordinates with Development Review planners on approved final site plans as the sites progress through completion. The Site Compliance staff prepare and manage code enforcement cases for LDR violations, in coordination with Growth Management Department and Public Works staff.

Goals and Objectives

- Coordinate the review process for all development applications.
- Complete review of all land development applications accurately and efficiently within specified timeframes.
- Assure that new developments fully comply with the County's Comprehensive Growth Management Plan and Land Development Regulations.
- Conduct continuous evaluation of the Development Review process and implement process improvements as needed.
- Increase the use of technology to improve project review activities, accessibility to public records, and efficiency of the addressing and street-naming process.
- Review building permits and assist permit applicants to ensure compliance with zoning, environmental, commercial, and CRA regulations.
- Assist with compliance with natural resource protection requirements for the County and/or approved Preserve Area Management Plans (PAMPs) as documented by Environmental Division staff.
- Monitor compliance of development activities for approved development orders.

Benchmarks

Applications reviewed in accordance with Article 10, Land Development Regulations.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Development Review within Timeframe	%	87	80	N/A	80
Development Review - Cost Recovery	%	36.9	50	N/A	50
Staff Reports within Timeframe	%	82.3	80	N/A	80
Zoning Review of Building Permits	#	7,287	5,000	N/A	5,000

Outcomes

To assist customers in a timely manner with correct and accurate information, which will ensure all codes and ordinances are followed leading to a well-planned Martin County.

Growth Management
Development Review

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Developmental Review Administrator	1.00	1.00
GMD Administrative Assistant	1.00	1.00
Planning Assistant	1.00	1.00
Principal Planner	3.50	3.50
Senior Planner	1.00	1.00
Senior Planner- Environmental	0.50	0.50
Senior Site Compliance Officer	1.00	1.00
Senior Zoning Compliance Reviewer	3.00	3.00
Site Compliance Officer	1.00	1.00
Total FTE	**13.00**	**13.00**

Growth Management
Development Review

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	770,566	863,454	0	934,287
01400 Overtime	615	0	0	0
01501 Cell Phone Stipend	181	180	0	180
02101 FICA	44,768	53,534	0	57,926
02102 Medicare	10,470	12,520	0	13,547
02200 Retirement Contributions	109,460	122,123	0	136,220
02300 Life and Health Insurance	150,698	183,223	0	210,574
03400 Other Contractual Services	4,200	14,100	0	17,500
04000 Travel and Per Diem	0	100	0	100
04002 Travel and Per Diem/Educational	600	1,500	0	2,850
04101 Communications - Cell Phones	0	765	0	765
04104 Communication - Data/Wireless Svcs	938	1,100	0	900
04200 Freight and Postage	271	1,000	0	500
04400 Rentals and Leases	539	4,200	0	4,200
04401 Rentals and Leases/Pool Vehicles	0	100	0	100
04402 Rentals and Leases/Copier Leases	2,237	4,307	0	4,307
04406 Rentals and Leases/Light Fleet	0	0	0	2,772
04600 Repairs and Maintenance	0	200	0	1,200
04610 Vehicle Repair and Maintenance	508	1,000	0	1,000
04700 Printing and Binding	1,251	2,295	0	945
04900 Other Current Charges	670	1,700	0	1,700
04910 Fleet Replacement Charge	0	2,025	0	0
05100 Office Supplies	829	1,500	0	1,000
05175 Computer Equipment $1,000 - $4999.99	800	0	0	0
05195 Non-Capital Computer Equipment	5,197	2,064	0	2,064
05199 Other Non-Capital Equipment	0	600	0	600
05200 Operating Supplies	0	500	0	2,125
05204 Fuel	0	1,150	0	1,150
05207 Computer Supplies	0	1,200	0	865
05211 Software Services	0	5,000	0	3,000
05400 Publications and Memberships	711	1,200	0	3,275
05500 Training	1,360	800	0	1,300
Total Expenses	**1,106,869**	**1,283,440**	**0**	**1,406,952**

Growth Management
Development Review

Accounts of Interest

03400 - Recorder for Local Planning Agency/Board of Zoning Adjustment (LPA/BOZA) ($15.4k) and Implementation of land management software services ($2.1k). Reallocated $3.4k from various lines for LPA/BOZA Recorder.
04002 - Reallocated from 04700 (Printing and Binding) account due to anticipated travel expenses for staff pursuing professional training essential for departmental operations.
04104 - Reallocated to 05200 (Operating Supplies) account to support anticipated operational needs for FY26.
04200 - Reallocated to 04600 (Repairs and Maintenance) account due to decrease in mailing costs and increase in maintenance fees.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04600 - Reallocated from various lines to support the operational needs anticipated for FY26.
04700 - Reallocated to 04002 (Travel and Per Diem/Educational) account due to anticipated travel expenses for staff pursuing professional training essential to departmental operations.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.
05100 - Reallocated to 05500 (Training) account for staff pursuing professional training essential for departmental operations.
05200 - Reallocated from various lines to support anticipated operational needs for FY26.
05207 - Decrease to align with actual spending.
05211 - Reallocated to 03400 (Other Contractual Services) account for Local Planning Agency/Board of Zoning Adjustment Recorder.
05400 - Reallocated from the Environmental Division, 03400 (Other Contractual Services) account for anticipated membership expenses for professional organizations, including Florida Association of Code Enforcement and American Planning Association.
05500 - Reallocated from 05100 (Office Supplies) account for staff pursuing professional training essential to departmental operations.

Significant Changes

There are no significant program changes.

Growth Management
Environmental

Mission Statement

The mission of the Environmental Division is to ensure the environmental sustainability of Martin County by implementing the natural resource provisions of the Comprehensive Growth Management Plan (CGMP) and the Land Development Regulations (LDRs).

Services Provided

This regulatory function includes proposed development review for environmental and landscape code compliance, field inspections, complaints investigations, building permit review, GMD specific environmental permitting, and environmental enforcement. The Division also assists other departments with planning, review, and development review post-approval activities. Division staff is charged with the review and implementation of changes to landscaping and environmental regulations found in the CGMP and Land Development Regulations. The Division provides environmental services, such as field surveys including wildlife evaluations, wetland delineations and Preserve Area Management Plan (PAMP) development, using in-house staff in lieu of contractors whenever possible.

Goals and Objectives

- Review, inventory, and measure impacts to existing natural resources.
- Review potential impacts to existing natural resources through permitting, compliance inspections, compliance investigations and enforcement proceedings.
- Review compliance with County natural resource protection and landscape requirements regarding proposed development order applications and building permits.
- Monitor compliance with natural resource protection requirements for approved development orders, and/or approved Preserve Area Management Plans (PAMPs).
- Update the CGMP and LDRs, as assigned.

Benchmarks

- Inspect 100% of top 40 PAMPs once a year.
- Applications reviewed in accordance with Article 10, LDR.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Environmental Reviews within Timeframe	%	72.9	80	N/A	80
Environmental Inquiries within Timeframe	%	91.3	80	N/A	80
Environmental – Cost Recovery	%	20.92	40	N/A	40
Environmental Inspection Compliance	%	95.6	80	N/A	80
Environmental Review of Building Permits	#	3,683	2,000	N/A	2,000

Outcomes

The protection of the natural environment from development impacts and the understanding of staff and the public regarding the value of the County's environmental resources.

Growth Management
Environmental

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Administrative Assistant	0.50	0.50
Environmental Administrator	1.00	1.00
Planner	1.00	1.00
Principal Planner	0.50	0.50
Senior Planner-Environmental	1.50	1.50
Total FTE	**4.50**	**4.50**

Growth Management
Environmental

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	327,973	342,357	0	365,900
01501 Cell Phone Stipend	181	180	0	180
02101 FICA	19,058	21,226	0	22,686
02102 Medicare	4,457	4,964	0	5,306
02200 Retirement Contributions	56,234	59,263	0	65,663
02300 Life and Health Insurance	65,082	72,810	0	58,410
03400 Other Contractual Services	1,380	30,000	0	14,712
03410 Other Contractual Svcs - Staffing	743	52,561	0	55,561
03413 Banking Fees	0	0	0	2,000
04000 Travel and Per Diem	175	100	0	100
04001 Travel and Per Diem/Mandatory	0	900	0	900
04002 Travel and Per Diem/Educational	1,972	1,877	0	1,877
04101 Communications- Cell Phones	1,137	335	0	335
04104 Communications-Data/Wireless Svcs	0	1,605	0	1,805
04200 Freight and Postage	106	300	0	300
04401 Rentals and Leases/Pool Vehicles	170	200	0	200
04402 Rental and Leases/Copier Leases	0	0	0	1,500
04406 Rentals and Leases/Light Fleet	0	0	0	3,906
04600 Repairs and Maintenance	0	0	0	1,000
04610 Vehicle Repair and Maintenance	3,932	1,300	0	3,800
04700 Printing and Binding	234	300	0	300
04900 Other Current Charges	122	200	0	200
04910 Fleet Replacement Charge	2,600	6,351	0	0
05100 Office Supplies	172	1,000	0	700
05195 Non-Capital Computer Equipment	3,083	200	0	200
05200 Operating Supplies	116	250	0	1,963
05204 Fuel	2,897	3,450	0	3,450
05207 Computer Supplies	0	500	0	500
05211 Software Services	0	2,500	0	2,500
05400 Publications and Memberships	256	400	0	500
05500 Training	1,310	500	0	2,000
Total Expenses	**493,391**	**605,629**	**0**	**618,454**

Growth Management
Environmental

Accounts of Interest

03400 - Various Environmental Education and Investigations. Reallocated $15.3k to various lines for operational needs anticipated for FY26.
03410 - Contractual staffing to assist with file conversion.
03413 - Creation of new line item to facilitate more accurate monitoring of banking fees, previously budgeted in 03400 (Other Contractual Services) account ($2k).
04104 - Reallocated from 05100 (Office Supplies) account to align with projected data plan expenses.
04402 - Reallocated from 03400 (Other Contractual Services) account to cover copier and wide-format scanner leases.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04600 - Reallocated from 03400 (Other Contractual Services) account to cover copier & large format scanner maintenance fees.
04610 - Reallocated from 03400 (Other Contractual Services) account for realized repair and maintenance costs.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.
05100 - Reallocated to various lines for operational needs anticipated for FY26.
05200 - Reallocated from account 03400 (Other Contractual Services) to support anticipated operational needs for FY26.
05400 - Reallocated from account 05100 (Office Supplies) for anticipated membership expenses for professional organizations, including Florida Association of Code Enforcement and Society of Wetlands Scientists.
05500 - Reallocated from account 03400 (Other Contractual Services) for staff pursuing professional training essential to departmental operations.

Significant Changes

There are no significant program changes.

Information Technology Services

Information Technology Services
Program Chart
Total Full-Time Equivalents (FTE) = 40.00

Information Technology/Administration
Total Full Time Equivalents (FTE) = 3.00

Application Management Services
Total Full Time Equivalents (FTE) = 13.00

Technical Management Services
Total Full Time Equivalents (FTE) = 9.00

Communication Services
Total Full Time Equivalents (FTE) = 8.00

Project Management Services
Total Full Time Equivalents (FTE) = 7.00

				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**42.00**	**40.00**	**40.00**	**0.00**	**0.00%**
Total Budget Dollars	**4,179,947**	**5,123,898**	**5,077,930**	**(45,968)**	**(0.90)%**

Information Technology Services

Introduction

The mission of the Information Technology Services (ITS) Department is to provide efficient and effective technology solutions to County departments that serve the citizens and businesses of Martin County. ITS is mandated to deliver these services at the lowest possible cost while meeting the business needs of County departments and taxpayers. Through quality service and innovative IT solutions, ITS enables citizens, the business community, and County staff to access appropriate information and services conveniently and securely.

In conjunction with client-focused approach and leveraging best practices implemented over the past decade, ITS has proactively addressed the IT needs of the County organization, several County Constitutional Officers, and municipalities within Martin County. In each case, the Department has acquired either select or comprehensive sets of technological capabilities, delivering superior service at a cost equal to or lower than commercial offerings. The Department operates under a Shared Services and Best Management Practices model.

ITS focuses on service delivery around its core competencies of eight essential services. The effort is focused on new cost optimization initiatives to modernize infrastructure, improve security, and implement reusable IT solutions. Work continues to refine the underlying principles and general approach to planning and managing IT systems and services in the future, moving toward alignment of projects and services with County strategic goals. ITS also provides and supports the basic framework for the County's computing platforms and operational plans.

Key Issues and Trends

ITS strives to meet the needs of the County while balancing available resources. The expectation of doing “business” with the County digitally and electronically has become a reality. Systems once used to support only County staff now need to be accessible to our taxpayers. While work is underway to provide electronic access to County services, ITS continues to race to keep pace with growing demand. These new avenues for access to County services require examining County business processes for opportunities to improve those processes as they transition to a digital experience. The transformations take considerable time and resources, and as the effort for citizens and taxpayers to interact with government decreases, we experience a corresponding rise in ITS workload.

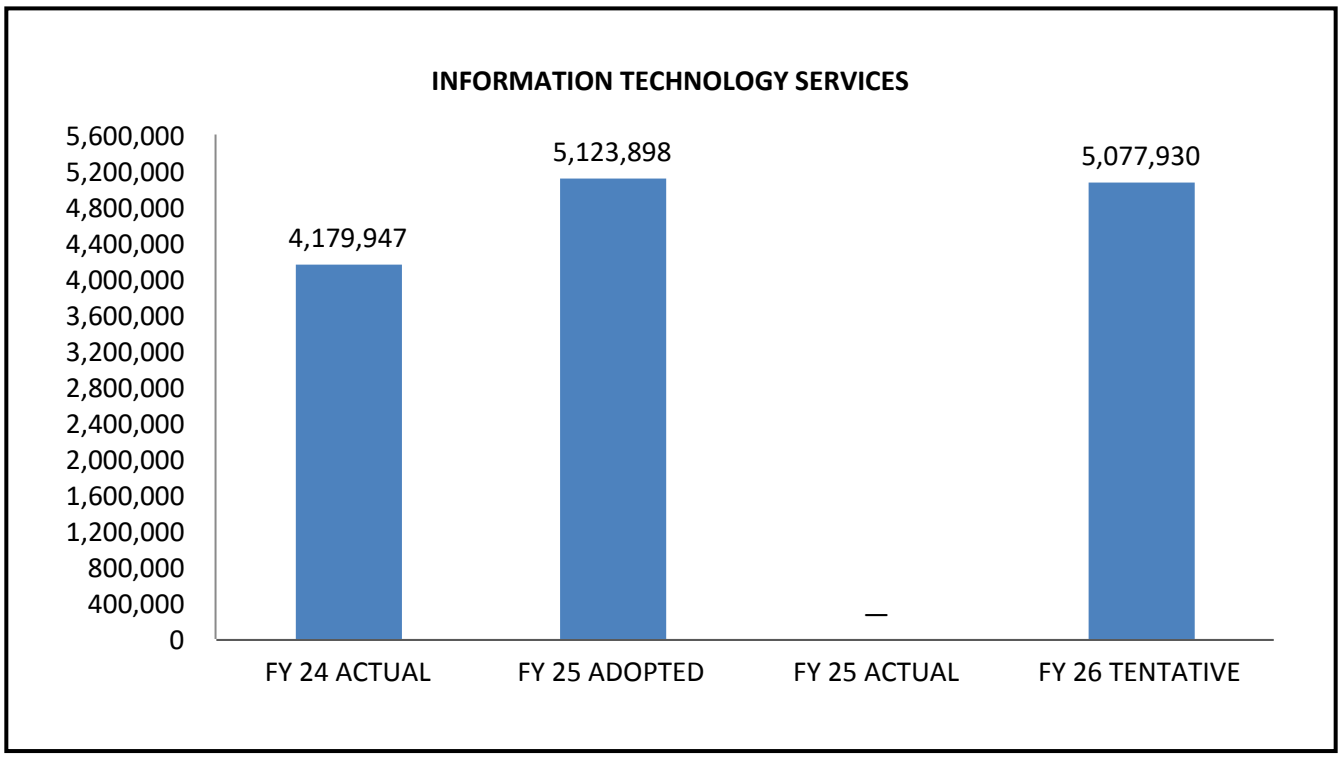
ITS Business critical applications in use continue to become obsolete and unable to meet business demands due to aging software and hardware environments. Accelerating changes in technology and greater demands for service are forcing software vendors to end-of-life current products and deliver new solutions. Additionally, cyber threats continue to evolve and grow more sophisticated, making it crucial that we make ongoing investments in cybersecurity to protect County data, infrastructure, and services, ensuring the safety and trust of our citizens and businesses now, and in the future. Acquisitions and consolidation of like products are also driving the sunset of applications currently in use, requiring us to upgrade or select new applications with a challenge to find funding sources for meeting these needs.

These ongoing modernization and cost-optimization efforts, and the unmet demand for additional services, will require steady investments in technology and staffing over several budget cycles.

Information Technology Services

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Information Technology/Administration	439,376	565,264	0	431,255
Application Management Services	1,275,384	1,515,664	0	1,715,465
Technical Management Services	915,691	1,129,112	0	1,077,189
Communication Services	958,479	1,050,747	0	1,091,697
Project Management Services	591,016	863,111	0	762,324
Total Expenses	**4,179,947**	**5,123,898**	**0**	**5,077,930**



Information Technology Services

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	2,660,594	3,361,916	0	3,330,447
01203 Standby Pay	6,210	15,260	0	15,260
01400 Overtime	4,479	10,150	0	10,150
01501 Cell Phone Stipend	5,896	6,600	0	7,080
01502 Internet Access Stipend	3,821	4,800	0	4,800
01504 Class C Meal Reimbursement	34	0	0	0
02101 FICA	158,685	204,663	0	202,711
02102 Medicare	37,113	47,863	0	47,409
02200 Retirement Contributions	404,201	484,142	0	498,731
02300 Life and Health Insurance	401,040	620,319	0	578,224
03400 Other Contractual Services	2,321	2,920	0	37,475
03404 Janitorial Services	3,612	190	0	5,690
03409 Mowing & Landscape Services	4,470	8,000	0	5,000
03410 Other Contractual Svcs - Staffing	249,820	18,560	0	18,560
04000 Travel and Per Diem	(306)	0	0	0
04001 Travel and Per Diem/Mandatory	2,259	0	0	0
04002 Travel and Per Diem/Educational	32,211	83,000	0	83,000
04100 Communications	1	0	0	0
04101 Communications- Cell Phones	1,429	2,220	0	3,300
04104 Communications-Data/Wireless Svcs	7,316	7,800	0	5,880
04200 Freight and Postage	47	1,572	0	1,572
04301 Electricity	33,005	31,000	0	33,000
04400 Rentals and Leases	0	1,600	0	1,600
04401 Rentals and Leases/Pool Vehicles	120	3,130	0	3,130
04402 Rentals and Leases/Copier Leases	2,112	2,500	0	2,500
04406 Rentals and Leases/Light Fleet	0	0	0	22,448
04600 Repairs and Maintenance	5,035	17,365	0	17,365
04610 Vehicle Repair and Maintenance	4,943	3,400	0	4,500
04611 Building Repair and Maintenance	3,977	5,500	0	5,500
04700 Printing and Binding	262	2,350	0	2,350
04900 Other Current Charges	752	0	0	0
04910 Fleet Replacement Charge	10,375	20,330	0	0
05100 Office Supplies	4,542	7,800	0	7,800
05175 Computer Equipment $1,000-$4999.99	0	3,000	0	3,000
05195 Non-Capital Computer Equipment	3,111	0	0	0
05199 Other Non-Capital Equipment	6,578	500	0	500
05200 Operating Supplies	12,064	7,115	0	10,615
05204 Fuel	11,014	16,000	0	16,000
05207 Computer Supplies	0	300	0	300
05208 Software Licenses	690	2,500	0	2,500
05400 Publications and Memberships	2,406	4,000	0	4,000
05402 Publications/Subscriptions	120	533	0	533
05500 Training	38,922	85,000	0	85,000

Information Technology Services

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
06400 Furniture and Equipment	0	30,000	0	0
06410 Vehicles- Fleet Acquisition	54,665	0	0	0
Total Expenses	**4,179,947**	**5,123,898**	**0**	**5,077,930**

Revenues

Revenue Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Unincorporated MSTU	114,096	113,839	0	123,643
Building and Permitting Fund	80,777	81,259	0	88,228
Community Broadband Network	30,873	34,142	0	31,164
Road Projects	9,403	9,389	0	10,433
Water and Sewer Utilities	21,077	198,455	0	0
Solid Waste	9,033	55,090	0	0
General Fund	3,914,688	4,631,723	0	4,824,462
Total Revenues	**4,179,947**	**5,123,898**	**0**	**5,077,930**

Information Technology Services
Administration

Mission Statement

Develop and implement an overall information technology strategy, architecture, and support structure for the operating departments of the Board of County Commissioners and other constitutional agencies of Martin County.

Services Provided

Information Technology Services Administration is the support for all information technology programs providing:

- Administrative Support
- Management / Direction / Strategy / Leadership
- Mission and Vision Alignment
- Customer Support
- Minimize Total Cost of Ownership of ITS-managed systems and assets

Goals and Objectives

- Envision information management solutions that enable Martin County's government to work smarter - leadership
- Promote/deliver solutions for additional services via the web and seek revenue sources for ITS services - cost of ownership
- Reduce the emissions and energy consumption from the use of technology - cost of ownership
- Provide an integrated computing environment and tools for the County to conduct its business - customer support
- Deliver world-class services - leadership and customer support
- Make government information more available, accessible, and affordable - mission and vision alignment
- Align IT investments with the organization's needs - strategy
- Minimize the cost of computing and information management - cost of ownership
- Transform business practices to capture the benefits of automation - cost of ownership

Benchmarks

IT Spending as a Percent of Operating Expense	4.9%, per Gartner Research
IT Spending per Employee	$10,900, per Gartner Research
IT Full-Time Equivalents as a percentage of Employees	4.4%, per Gartner Research

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Spending as % of Operating Expenses	%	3	4	N/A	4
Spending per Employee	$	$13,000	$10,446	N/A	$10,446
Full Time Equivalents as % of Employees	%	4	4	N/A	4

Outcomes

Achieve an overall rating of satisfactory for Information Technology Services.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Chief Information Officer	1.00	1.00
ITS Business Coordinator	1.00	1.00
IT Financial Coordinator	1.00	1.00
Total FTE	**3.00**	**3.00**

Information Technology Services
Administration

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	297,815	384,223	0	285,381
01504 Class C Meal Reimbursement	34	0	0	0
02101 FICA	17,724	23,822	0	17,694
02102 Medicare	4,146	5,571	0	4,137
02200 Retirement Contributions	77,578	85,375	0	76,021
02300 Life and Health Insurance	33,711	48,598	0	30,347
04001 Travel and Per Diem/Mandatory	(48)	0	0	0
04002 Travel and Per Diem/Educational	2,813	7,000	0	7,000
04200 Freight and Postage	7	220	0	220
04401 Rentals and Leases/Pool Vehicles	0	530	0	530
04402 Rentals and Leases/Copier Leases	2,112	2,500	0	2,500
04700 Printing and Binding	262	1,000	0	1,000
05100 Office Supplies	268	500	0	500
05200 Operating Supplies	103	500	0	500
05207 Computer Supplies	0	300	0	300
05400 Publications and Memberships	660	800	0	800
05402 Publications/Subscriptions	120	325	0	325
05500 Training	2,070	4,000	0	4,000
Total Expenses	**439,376**	**565,264**	**0**	**431,255**

Accounts of Interest

There are no accounts of interest to highlight and no notable increases in operating line items.

Significant Changes

There are no significant program changes.

Information Technology Services
Application Management Services

Mission Statement

Plan, develop, implement, integrate, support and manage the Countywide and departmental information systems that support the functional and operational requirements, business transactions, workflow processes, and strategic missions of the County.

Services Provided

- Enterprise Application Services - provides consulting, selection, implementation, support, reporting and on-going management for systems that span multiple departments
- Department Specific Application Services - provides consulting, selection, implementation, support and on-going management for systems that are specific to departments or individuals of departments.
- Professional Services - provides the following functions for the County:
  - Information Technology Portfolio Management, Program Management, Vendor Management and Project Management
  - Consulting Services for technology selection and implementation
  - Integrated financial components for budget planning and project implementation
  - Multi-year planning and tracking of Information Technology Services investments and on-going operational costs
  - Strategic planning for information systems architecture and enterprise initiatives

Goals and Objectives

- Perform ITS' vendor and contract management, which in turn, is used by the Information Services Technology Department, and for the Technology Investment Plan (TIP) budgets, projects, recurring services, maintenance contracts, and obligations
- Perform a resource management strategy that will allow prioritization of projects and non-standard service requests, based on business value
- Maximize the use of existing software applications and increase reuse of software components. Perform timely software upgrades or replacements
- Implement processes and systems procedures that will tie Information Technology services to business functions, information technology infrastructure, and budget and customer requirements
- Centralize application development tools and solutions to create a software integration architecture that will extend capabilities of existing enterprises and departmental systems

Benchmarks

To perform financial management of Information Technology Services for 95% of the organization compared to an Information Technology Infrastructure Library (ITIL) best practices average of 90%.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Financial Management for IT Services	%	95	95	N/A	95

Outcomes

Achieve a minimal variance between predicted budgets and actual expenditures for baseline Information Technology costs.

Information Technology Services
Application Management Services

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Assistant Chief Information Officer	1.00	1.00
Applications Manager	1.00	1.00
Database Administrator	1.00	1.00
GIS Developer	1.00	1.00
ITS Support Specialist	1.00	1.00
Senior Database Administrator	1.00	1.00
Senior GIS Analyst	1.00	1.00
Senior Systems Analyst	1.00	1.00
Systems Analyst	4.00	4.00
Systems Architect	1.00	1.00
Total FTE	**13.00**	**13.00**

Information Technology Services
Application Management Services

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	750,236	1,029,898	0	1,163,235
01501 Cell Phone Stipend	662	660	0	660
01502 Internet Access Stipend	482	480	0	480
02101 FICA	44,274	59,810	0	68,076
02102 Medicare	10,354	13,988	0	15,922
02200 Retirement Contributions	101,861	130,070	0	153,984
02300 Life and Health Insurance	129,077	199,248	0	235,598
03410 Other Contractual Svcs - Staffing	200,688	18,560	0	18,560
04002 Travel and Per Diem/Educational	12,270	25,000	0	23,000
04104 Communications-Data/Wireless Svcs	2,827	2,400	0	2,400
04200 Freight and Postage	40	100	0	100
04401 Rentals and Leases/Pool Vehicles	0	300	0	300
04600 Repairs and Maintenance	0	2,000	0	2,000
04700 Printing and Binding	0	500	0	500
05100 Office Supplies	1,186	3,000	0	3,000
05200 Operating Supplies	2,379	2,000	0	2,000
05208 Software Licenses	690	1,500	0	1,500
05400 Publications and Memberships	891	1,150	0	1,150
05500 Training	17,466	25,000	0	23,000
Total Expenses	**1,275,384**	**1,515,664**	**0**	**1,715,465**

Accounts of Interest
03410 - Contractual staffing for application support
04002 - $2,000 reallocated to ITS Project Management Services due to Applications Developer FTE reallocation
05500 - $2,000 reallocated to ITS Project Management Services due to Applications Developer FTE reallocation

Significant Changes
During Fiscal Year 2025, Applications Developer was reallocated to ITS Project Management Services.

During Fiscal Year 2025, GIS Specialist FTE was reallocated to Public Work's Surveying Division from Application Management Services.

Information Technology Services
Technical Management Services

Mission Statement

Configuration and reliable operation of computer systems, desktops and data center, to ensure uptime, performance, resources, and security of the systems meet the needs of the users, without exceeding the budget when doing so.

Services Provided

- Provide secure, available, reliable, and cost-efficient enterprise-wide computer server systems to support automated business processes, including server facility ownership and management, and server administration.
- Provide the desktop hardware and software tools needed to facilitate individual workers' roles and job requirements, provide access to the County's business applications and data, and offer a single initial point of contact for all information technology assistance.
- Life-cycle management of data center and desktop infrastructure

Goals and Objectives

- Complete customer requests for standard and non-standard software and hardware support within the timeframe outlined in the service level agreement(s).
- Improve methodology to minimize desktop workstation downtime.
- Continue to initiate and implement data center and desktop architecture revisions to reduce the total cost of ownership.

Benchmarks

Percentage of Non-Virtualized Servers supported by the Information Technology Services Department compared to Brevard County at 46.77%.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
System Availability	%	99.99	100	N/A	100

Outcomes

Achieve server hardware systems availability at 97% or better.

Information Technology Services
Technical Management Services

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Desktop Analyst	2.00	2.00
ITS Infrastructure Manager	1.00	1.00
Senior Desktop Analyst	1.00	1.00
Senior Systems Administrator	2.00	2.00
Systems Administrator	3.00	3.00
Total FTE	**9.00**	**9.00**

Information Technology Services
Technical Management Services

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	653,001	739,790	0	738,393
01203 Standby Pay	50	2,520	0	2,520
01400 Overtime	695	7,000	0	7,000
01501 Cell Phone Stipend	2,896	3,060	0	3,060
01502 Internet Access Stipend	1,521	2,400	0	1,920
02101 FICA	39,329	46,016	0	45,899
02102 Medicare	9,198	10,761	0	10,735
02200 Retirement Contributions	88,831	100,065	0	103,597
02300 Life and Health Insurance	89,857	138,950	0	116,585
03400 Other Contractual Services	510	0	0	0
03410 Other Contractual Svs - Staffing	8,976	0	0	0
04002 Travel and Per Diem/Educational	3,520	17,000	0	17,000
04100 Communications	1	0	0	0
04101 Communications- Cell Phones	970	1,800	0	2,880
04104 Communications-Data/Wireless Svc	881	2,520	0	600
04200 Freight and Postage	0	250	0	250
04401 Rentals and Leases/Pool Vehicles	120	1,250	0	1,250
04406 Rental and Leases/Light Fleet	0	0	0	2,020
04600 Repairs and Maintenance	46	365	0	365
04610 Vehicle Repair and Maintenance	148	0	0	500
04700 Printing and Binding	0	500	0	500
04910 Fleet Replacement Charge	0	2,750	0	0
05100 Office Supplies	1,057	1,500	0	1,500
05195 Non-Capital Computer Equipment	2,860	0	0	0
05199 Other Non-Capital Equipment	3,651	500	0	500
05200 Operating Supplies	3,070	2,115	0	2,115
05204 Fuel	289	1,000	0	1,000
05500 Training	4,213	17,000	0	17,000
06400 Furniture and Equipment	0	30,000	0	0
Total Expenses	**915,691**	**1,129,112**	**0**	**1,077,189**

Accounts of Interest

04101 - Increase to reflect the operational needs anticipated for FY26
04104 - Decrease to reflect the operational needs anticipated for FY26
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles
04610 - Increase attributable to realized repair and maintenance costs
04910 - Removal of Fleet Replacement Charge due to the transition to Enterprise Light Fleet Lease Program
06400 - Removal of a one time equipment purchase of a Chevy Equinox from FY25

Significant Changes

There are no significant program changes.

Information Technology Services
Communication Services

Mission Statement

Support, implement, develop, and maintain a wide variety of communication systems for the Board of County Commissioners, constitutional agencies, the Martin County School District, and other public sector and non-profit organizations of Martin County while ensuring robust cybersecurity practices are integrated to protect County data, infrastructure, and services. This includes continuous monitoring, assessment, and investment in cybersecurity to defend against evolving threats and safeguard the confidentiality, integrity, and availability of our systems. By prioritizing cybersecurity, we aim to preserve the safety and trust of our citizens and businesses both now and in the future. Communication systems include telephone systems and services, local area networking (LAN), wide area networking (WAN), wireless technologies, infrastructure cabling, and a secure countywide public safety radio system to enable command and control of public safety operations. Additionally, cyber threats continue to evolve and grow more sophisticated, requiring constant vigilance and proactive security measures.

Services Provided

Secure available, reliable, and cost-efficient enterprise-wide communications facilities to support automated business processes, including: voice, data, video and wireless network facility ownership and management, network administration, and network security.

Radio Communications are combined together into an extensive and complex radio communication network system. The system is centrally managed, staffed and equipped by Martin County. The communication services provided are:

- Analog and digital voice 24/7
- Analog and digital data 24/7
- Four public safety answering points for dispatch 24/7
- Multi agency surveillance 24/7
- Site/system monitoring 24/7
- Emergency alerting for public safety agencies 24/7
- Consultation for agencies in Martin County
- Planning, preparation, and disaster response and recovery for Martin County and others

Goals and Objectives

- Expand use of the Community Broadband Fiber Network (CBN) to existing and new public sectors, and non-profit sites.
- Continue to provide internet access redundancy through connections to multiple independent providers, resulting in completely redundant fiber access to the Internet.
- Continue with the replacement of aging and end-of-life voice/data/video/wireless networking core infrastructure to improve end-user performance and reduce maintenance and support costs as needed.
- Expand on use of remote support tools to provide centralized monitoring and management of countywide voice/data/video/wireless network, improving network services while reducing internal support costs.
- Expand network security monitoring and reporting capabilities to ensure County information technology services are secure from inside and outside attacks.
- Expand on existing unified communications services to all major County facilities to improve staff productivity and reduce travel costs.
- Support for public safety agencies to allow them to carry out their responsibilities.
- Improve customer services and continue progress toward Radio Services TQS (Total Quality Services).
- Secure and maintain radio spectrum allocations to ensure future needs of Martin County.
- Provide Radio Services support for a dependable paging system for Fire Rescue.
- Establish emergency radio communication equipment and protocols for use in priority situations.
- Maintain the relationship with the Treasure Coast Regional Communications System to facilitate a positive working relationship.

Information Technology Services
Communication Services

- Provide the proactive protection and oversight of organizational systems, data, and networks by implementing security measures, monitoring for threats, responding to incidents, and ensuring compliance with industry standards to safeguard against cyber risks.

Benchmarks

- To provide 98% availability of voice, data and wireless communications systems during user work shifts compared to St. Petersburg, FL at 97%
- To provide 99.9% uptime on main public safety radio communication systems. Martin County's radio system is benchmarked to Charlotte County

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Radio System Availability	%	99	99	N/A	99
Service Level Agreement Performance	%	100	100	N/A	100
Wireless Network Availability	%	99	100	N/A	98
Broadband Network Coverage Availability	%	99	100	N/A	99
Telephone & Network Maintenance & Support	%	99	100	N/A	99

Outcomes

Achieve data network and telephone service availability in excess of 98%. To provide 99.9% of public safety radio availability, 24 hours per day, 7 days a week.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Cybersecurity Administrator	1.00	1.00
Cybersecurity Manager	1.00	1.00
Information Security Analyst	1.00	1.00
Network Administrator	2.00	2.00
Senior Network Administrator	1.00	1.00
Systems Communications Technician	1.00	1.00
Telecommunications Manager	1.00	1.00
Total FTE	**8.00**	**8.00**

Information Technology Services
Communication Services

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	560,326	632,111	0	646,504
01203 Standby Pay	6,160	12,740	0	12,740
01400 Overtime	3,745	3,150	0	3,150
01501 Cell Phone Stipend	2,300	2,400	0	2,880
01502 Internet Access Stipend	1,818	1,920	0	2,400
02101 FICA	33,529	39,310	0	40,232
02102 Medicare	7,841	9,192	0	9,409
02200 Retirement Contributions	77,467	86,157	0	90,705
02300 Life and Health Insurance	93,905	117,427	0	91,334
03400 Other Contractual Services	138	640	0	35,195
03404 Janitorial Services	3,612	190	0	5,690
03409 Mowing & Landscaping Services	4,470	8,000	0	5,000
03410 Other Contractual SVS- Staffing	19,864	0	0	0
04001 Travel and Per Diem/ Mandatory	1,148	0	0	0
04002 Travel and Per Diem/Educational	4,909	17,000	0	17,000
04101 Communications- Cell Phones	459	420	0	420
04104 Communications-Data/Wireless Svcs	1,351	960	0	960
04200 Freight and Postage	0	800	0	800
04301 Electricity	33,005	31,000	0	33,000
04400 Rentals and Leases	0	1,600	0	1,600
04401 Rentals and Leases/Pool Vehicles	0	550	0	550
04406 Rental and Leases/Light Fleet	0	0	0	20,428
04600 Repairs and Maintenance	4,989	15,000	0	15,000
04610 Vehicle Repair and Maintenance	4,795	3,400	0	4,000
04611 Building Repair and Maintenance	3,977	5,500	0	5,500
04700 Printing and Binding	0	150	0	150
04900 Other Current Charges	120	0	0	0
04910 Fleet Replacement Charge	10,375	17,580	0	0
05100 Office Supplies	950	800	0	800
05175 Computer Equipment $1,000-$4,999.99	0	3,000	0	3,000
05195 Non-Capital Computer Equipment	250	0	0	0
05199 Other Non-Capital Equipment	2,928	0	0	0
05200 Operating Supplies	5,102	1,500	0	5,000
05204 Fuel	10,726	15,000	0	15,000
05400 Publications and Memberships	510	1,250	0	1,250
05500 Training	3,046	22,000	0	22,000
06410 Vehicles- Fleet Acquisition	54,665	0	0	0
Total Expenses	**958,479**	**1,050,747**	**0**	**1,091,697**

Information Technology Services
Communication Services

Accounts of Interest

03400 - Increase due to generator maintenance contract and pest control treatment for all radio service facilities
03404 - Increase in janitorial service for radio service facilities based on anticipated needs for FY26
03409 - Decrease in mowing and landscaping services for Communication's various tower sites based on anticipated needs for fiscal year 2026
04301 - Increase based on projected electricity cost increase of 2.5% and anticipated operational needs for FY26
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles
04610 - Increase attributable to realized repair and maintenance costs
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program
05200 - Increase to maintain current level of service based on realized supply costs

Significant Changes

There are no significant program changes.

Information Technology Services
Project Management Services

Mission Statement

Plan, develop, implement, and manage IT project management procedures, processes, and tools, ensuring effective analysis, evaluation, prioritization, and resource allocation for projects and service requests. Oversee vendor and contract management, along with IT Portfolio Management, Program Management, and Project Management.

Services Provided

- Perform ITS business process analysis in order to achieve efficient and effective use of IT technology solutions in county processes.
- Perform ITS project management in order to facilitate proper management of high value county IT initiatives.
- Define, standardize and maintain standards for project management across the organization, following industry best practices.

Goals and Objectives

- Provide a framework that will support all stakeholders and project teams to provide successful delivery of requested and approved projects.
- Ensure that a resource management strategy allows prioritization of projects and non-standard service requests, based on business value.
- Solve technology problems at the first point of contact whenever possible; refer problems to the appropriate staff promptly; follow-up and track problems that are unresolved; prioritize unresolved problems according to Information Technology Services policy; and track problems and trends.

Benchmarks

To perform project management of Information Technology Services for 95% of the organization compared to an Information Technology Infrastructure Library (ITIL) best practices average of 90%.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Project Management for IT Services	%	98	98	N/A	98

Information Technology Services
Project Management Services

Outcomes

Achieve a minimal variance between predicted budgets and actual expenditures for baseline Information Technology costs. Achieve excellence in IT Project Services and Records management provided.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Applications Developer	1.00	1.00
Assistant IT Financial Coordinator	1.00	1.00
IT Business Process Analyst	2.00	2.00
IT Business Relationship Manager	1.00	1.00
Senior ITS Support Specialist	1.00	1.00
Systems Analyst	1.00	1.00
Total FTE	**7.00**	**7.00**

Information Technology Services
Project Management Services

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	399,215	575,894	0	496,934
01400 Overtime	39	0	0	0
01501 Cell Phone Stipend	37	480	0	480
02101 FICA	23,830	35,705	0	30,810
02102 Medicare	5,573	8,351	0	7,206
02200 Retirement Contributions	58,465	82,475	0	74,424
02300 Life and Health Insurance	54,488	116,096	0	104,360
03400 Other Contractual Services	1,673	2,280	0	2,280
03410 Other Contractual Svs- Staffing	20,293	0	0	0
04000 Travel and Per Diem	(306)	0	0	0
04001 Travel and Per Diem/Mandatory	1,159	0	0	0
04002 Travel and Per Diem/Educational	8,699	17,000	0	19,000
04104 Communications-Data/Wireless Svc	2,257	1,920	0	1,920
04200 Freight and Postage	0	202	0	202
04401 Rentals and Leases/Pool Vehicles	0	500	0	500
04700 Printing and Binding	0	200	0	200
04900 Other Current Charges	632	0	0	0
05100 Office Supplies	1,081	2,000	0	2,000
05200 Operating Supplies	1,410	1,000	0	1,000
05208 Software Licenses	0	1,000	0	1,000
05400 Publications and Memberships	345	800	0	800
05402 Publications/Subscriptions	0	208	0	208
05500 Training	12,127	17,000	0	19,000
Total Expenses	**591,016**	**863,111**	**0**	**762,324**

Accounts of Interest

03400 - Document shredding services

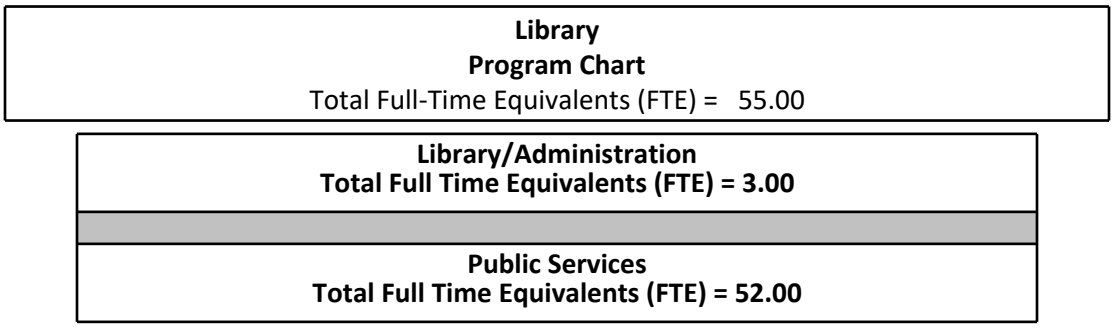
04002 - $2,000 reallocated from ITS Application Management Services due to Applications Developer FTE reallocation.

05500 - $2,000 reallocated from ITS Application Management Services due to Applications Developer FTE reallocation.

Significant Changes

During Fiscal Year 2025, Applications Developer was reallocated from ITS Application Management Services

Library



				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**52.00**	**52.00**	**55.00**	**3.00**	**5.77%**
Total Budget Dollars	**5,233,846**	**5,147,637**	**5,645,311**	**497,674**	**9.67%**

Library

Introduction

The Martin County Library System creates experiences that connect residents with information and opportunities that inspire and improve the quality of their communities. From preschool-age children to seniors, the Library serves as a lifelong learning center and as a community center for cultural, recreational, and literary enrichment. In providing access to knowledge as well as community resources, the Library strives to assist individuals in meeting their diverse personal, educational, and professional needs. In addition, the Library strives to promote a responsible and productive electorate, strong in reading literacy as well as information literacy.

Key Issues and Trends

Connect with Customers: The Library consistently provides welcoming, proactive customer service to residents of all ages. The Library focuses on ways to attract customers, satisfy their needs, and expand the Library's relevancy within our community. Library staff examine County demographics and growth patterns and continually review the services provided to distinct populations such as the Hispanic community, preschoolers, young adults, and seniors.

Embrace, Understand, and Teach Technology: The Library continues to focus on emerging technologies that are changing the way people, society, and libraries access information and communicate with each other. Customers use library technology to find and download eBooks, apply for jobs, access government services, or find health information through the Library's online resources. Library staff educates the public on technology through classes, self-directed web tutorials, and one-on-one assistance.

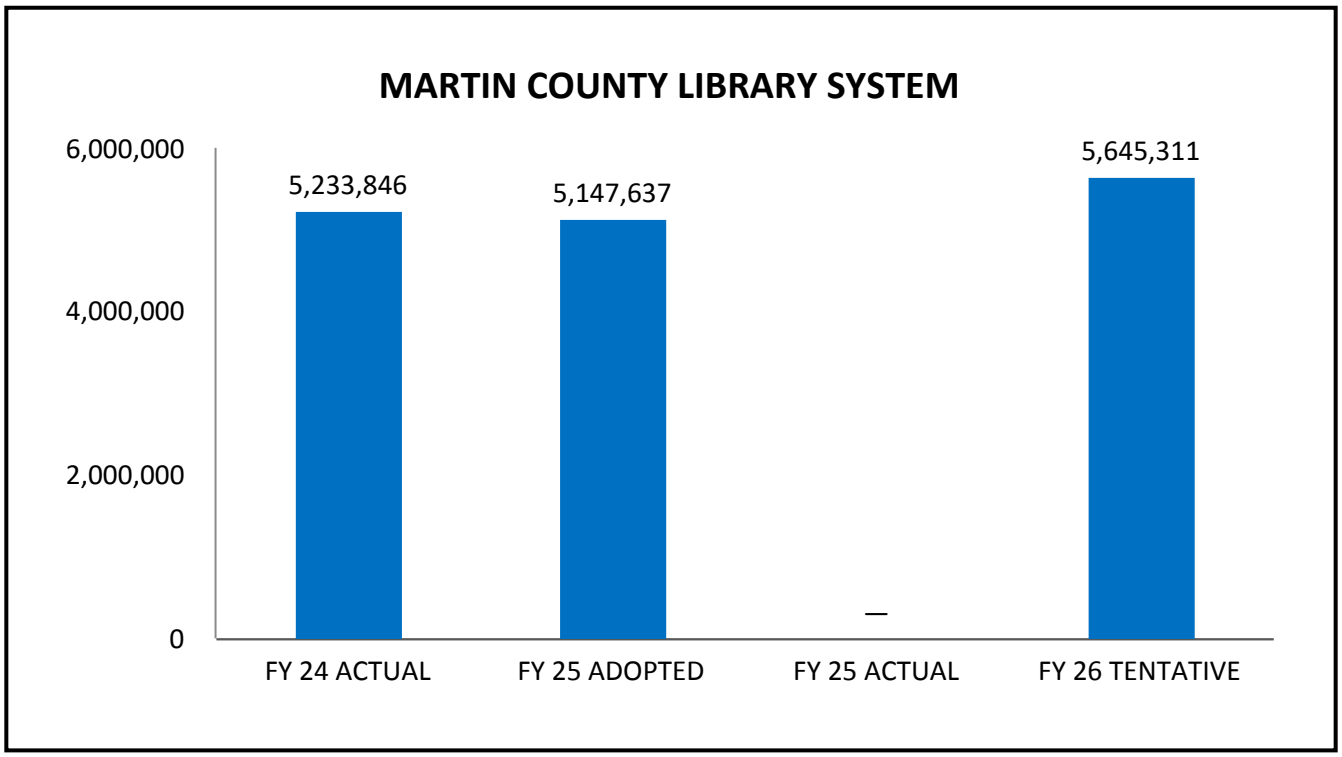
Create Young Readers: The Library incorporates the latest research, best practices, and innovative ideas into story times and educational programs. The "Every Child Ready to Read" program works with parents and childcare providers and supplies them with the materials and skills needed to share the love of reading with children. Successful partnerships such as "Family Place" bring parents into contact with local children's services agencies.

Make Informed Decisions: The Library provides the information and services needed to maintain a knowledgeable, healthy community. The Library provides training and instruction in locating, evaluating, and using information resources of all types. The Library also partners with local agencies to bring free tax assistance, English as a Second Language instruction, first time homebuyers' workshops, business planning, and other services to our residents.

Library

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Library/Administration	478,499	474,220	0	521,706
Public Services	4,755,347	4,673,417	0	5,123,605
Total Expenses	**5,233,846**	**5,147,637**	**0**	**5,645,311**



Library

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	2,623,171	2,717,928	0	3,107,030
01501 Cell Phone Stipend	140	0	0	480
02101 FICA	153,171	168,511	0	192,637
02102 Medicare	35,822	39,410	0	45,053
02200 Retirement Contributions	398,999	414,374	0	482,810
02300 Life and Health Insurance	516,131	597,688	0	638,690
03400 Other Contractual Services	3,162	5,450	0	4,025
03410 Other Contractual Svcs - Staffing	589,191	535,838	0	535,838
03413 Banking Fees	0	0	0	1,900
04100 Communications	0	1,350	0	850
04104 Communications - Data/Wireless Svcs	481	720	0	720
04200 Freight and Postage	4,220	3,800	0	3,800
04400 Rentals and Leases	969	940	0	940
04401 Rentals and Leases/Pool Vehicles	100	1,360	0	400
04402 Rentals and Leases/Copier Leases	15,665	27,678	0	25,000
04406 Rentals and Leases/Light Fleet	0	0	0	4,332
04600 Repairs and Maintenance	2,284	5,438	0	3,025
04610 Vehicle Repair and Maintenance	695	1,791	0	1,791
04700 Printing and Binding	13,724	19,288	0	14,000
04900 Other Current Charges	2,524	2,130	0	230
04910 Fleet Replacement Charge	3,550	5,250	0	0
05100 Office Supplies	11,444	13,199	0	14,188
05175 Computer Equipment $1000 - $4999.99	3,889	0	0	0
05179 Other Equipment $1000-$4999.99	8,069	3,000	0	9,800
05195 Non-Capital Computer Equipment	2,300	720	0	1,440
05199 Other Non-Capital Equipment	25,008	10,658	0	18,350
05200 Operating Supplies	21,842	10,841	0	16,000
05204 Fuel	4,763	6,710	0	5,000
05207 Computer Supplies	11,646	7,350	0	7,984
05208 Software Licenses	0	500	0	0
05211 Software Services	2,646	0	0	500
05400 Publications and Memberships	6,150	12,205	0	6,150
05401 Library Subscriptions	20,347	38,929	0	37,429
05403 On Line Database/Subscriptions	409,266	131,873	0	93,622
06600 Library Books and Publications	342,477	362,708	0	371,297
Total Expenses	**5,233,846**	**5,147,637**	**0**	**5,645,311**

Library

Revenues

Revenue Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Contributions/Private Sources	2,000	66,013	0	0
Other Miscellaneous Revenues	15,574	11,000	0	11,000
Rents and Royalties	(600)	8,000	0	8,000
Sale of Surplus Materials	86	0	0	0
Library Fines	61,197	40,000	0	40,000
Grants	320,405	0	0	0
$65 LCL ORD - Law Library FS939.185	39,555	40,000	0	40,000
General Fund	4,795,629	4,982,624	0	5,546,311
Total Revenues	**5,233,846**	**5,147,637**	**0**	**5,645,311**

Library
Administration

Mission Statement

Library Administration connects Library services to the public in a responsible and cost-effective manner.

Services Provided

Administers the activities and operation of the Martin County Library System:

- Analyzes professional best practices and investigates emerging trends and technologies to direct strategic planning efforts for the Martin County Library System.
- Ensures compliance with all pertinent legal requirements and professional standards.
- Oversees management of and provides leadership to professional and support personnel.
- Prepares the annual Library budget and monitors and controls expenditures throughout the budget year.
- Analyzes, plans, and participates in the development of Capital Improvement Projects (CIP).
- Works with legislators and other public officials on funding and library issues and maintains open lines of communication.
- Promotes outreach to community organizations and encourages the development of excellent community relations.

Goals and Objectives

- Provide the most effective and efficient use of taxpayer resources
- Develop and maintain a well-trained workforce that guides patrons to accurate information, and assists them with technology
- Provide physical spaces to offer a welcoming environment for families to gather and share resources together

Benchmarks

- GRANTS: The Martin County Library System will maintain $300,000 in grant funding per year (including state grants, community grants, and private grants through the Friends of the Martin County Library System and the Library Foundation of Martin County, Inc.).
- CUSTOMER SERVICE: Based on the Martin County Library System's surveys, 95% of the respondents will rate the customer service skills of Library staff as good or excellent.
- STAFF DEVELOPMENT: The Martin County Library System will provide at least 2000 hours of continuing education and/or training per year of which at least 400 hours (20%) will be technology training.
- HOURS OF SERVICE: The Martin County Library System will provide 60 hours per week of unduplicated service hours with 20 of these on evenings/weekends.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Grants	$	582,909	300,000	N/A	300,000
Customer Service	%	98	95	N/A	95
Staff Development	#	2,470	3,000	N/A	2,000
Hours of Service	Hrs	58	58	N/A	60

Outcomes

Develop and maintain a well-trained workforce that guides patrons to accurate information and assists them with technology.

Library
Administration

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Deputy Library Director	1.00	1.00
Library Business Coordinator	1.00	1.00
Library Director	1.00	1.00
Total FTE	**3.00**	**3.00**

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	327,917	319,812	0	352,967
02101 FICA	19,393	19,828	0	21,884
02102 Medicare	4,536	4,637	0	5,118
02200 Retirement Contributions	79,509	79,638	0	87,734
02300 Life and Health Insurance	45,416	48,365	0	52,063
04200 Freight and Postage	700	700	0	700
04400 Rentals and Leases	969	940	0	940
04401 Rentals and Leases/Pool Vehicles	60	0	0	0
04700 Printing and Binding	0	300	0	300
Total Expenses	**478,499**	**474,220**	**0**	**521,706**

Accounts of Interest
There are no accounts of interest to highlight and no notable increases in operating line items.

Significant Changes
There are no significant program changes.

Library
Public Services

Mission Statement

Library Public Services creates experiences that connect citizens of all ages with learning opportunities that improve communities; connects citizens with the vital resources, events, classes, and materials they need to live happy, healthy lives; connects patrons and staff with integrated automation systems; and provides management of public and staff spaces.

Services Provided

- Youth Services: Provide youth with programs and services that foster the love of reading and learning.
- Adult Services: Provide adults with the information and learning opportunities they need to live happy, healthy lives.
- Cultural Events and Lifelong Learning: Provide diverse events and activities that promote an appreciation and understanding of the humanities and the diverse cultures in Martin County.
- Provides practical information and services on commonly shared life experiences such as parenting, personal finances, education, health, and aging.
- Selects, catalogs, and processes Library materials for distribution throughout the Library system.
- Partners with the Friends of the Martin County Library System to manage donated materials.
- Maintains a relevant and accurate collection for the community.
- Negotiates with publishers and vendors to obtain the best quality and value.
- Makes Library resources widely available through increased flexibility in access and service delivery.
- Optimizes the accuracy of electronic information retrieval to facilitate patron access to Library materials and resources.
- Implements proven and innovative cost-saving technologies that are consistent with user needs and provides up-to-date automation resources within budget expectations.
- Continuously improves Library digital and physical spaces.

Goals and Objectives

- Provide welcoming, proactive customer service.
- Build collaborative, mutually beneficial partnerships with local organizations including other County departments.
- Guide Library customers to accurate information and assist them with technology.
- Provide citizens with informational or interactive classes and workshops on topics that educate and entertain.
- Maintain the Collection Management Guidelines to ensure that the collection remains relevant and authoritative.
- Follow and respond to current and future trends in the publishing industry.
- Develop a collection that supports learning for all ages.
- Assess the service needs of Martin County's diverse population and build a collection that represents those needs.
- Ensure and continually improve the accessibility to our digital resources and physical spaces.
- Ensure that Library hardware and connectivity are up to date.
- Evaluate our buildings and make modifications that allow Library staff and patrons to connect and collaborate.

Library
Public Services

Benchmarks

- COLLECTION QUALITY: Based on the Martin County Library System's surveys, 85% of the respondents will rate the Library's collection of materials as good or excellent.
- REGISTERED MEMBERS: The Martin County Library System will maintain registered members at 50% of Martin County's weighted average population.
- FACILITIES: Based on the Martin County Library System's surveys, 80% of the respondents will rate our facilities and physical spaces as good or excellent.
- LIBRARY EQUIPMENT AND RESOURCES: Based on the Martin County Library System's surveys, 85% of the respondents will rate the Library equipment and resources as good or excellent.
- PROGRAM RELEVANCE: Based on the Public Library Association's Strategic Planning for Results, 90% of respondents to the Martin County Library System's Event Evaluation Form will indicate that they learned a new skill as a result of attending one or more Library programs.
- COLLECTION CURRENCY: Based on the Florida Library Association Standards for Florida Public Libraries, the Martin County Library System will maintain a current collection of materials by deselecting at least 5% of the total number of items available per year, while maintaining the Essential Level for collection size.
- COLLECTION SIZE: Based on the Florida Library Association Standards for Florida Public Libraries, the Martin County Library System will maintain a collection size at an Essential Level of 2 volumes per weighted average resident.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Collection Quality	%	85	85	N/A	N/A
Registered Members	%	57	50	N/A	50
Facilities	%	93	80	N/A	80
Equipment and Resources	%	94	85	N/A	85
Learned a New Skill	%	85	90	N/A	90
Collection Currency	%	5	5	N/A	5
Collection Size	#	2	2	N/A	2
Technology Assistance	%	N/A	N/A	N/A	80

Outcomes

- Increase the learning opportunities for every resident in Martin County.
- Increase customer satisfaction by maintaining a high-quality collection that meets the needs of Martin County's diverse population.
- Increase accessibility to our online library catalog and other online resources.

Library
Public Services

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Accounting Technician	1.00	1.00
Children's Assistant	6.00	7.00
Collections Manager	1.00	1.00
Lead Library Specialist	3.00	5.00
Librarian I	2.00	2.00
Librarian II - Acquisitions	1.00	1.00
Library Branch Manager	6.00	6.00
Library Catalog Specialist	1.00	1.00
Library Development Specialist	1.00	1.00
Library Digital Services Manager	1.00	1.00
Library Electronic Resources Manager	1.00	1.00
Library Family Outreach Specialist	1.00	1.00
Library Graphic Design Specialist	1.00	1.00
Library Literacy Instructor	1.00	1.00
Library Marketing Specialist	1.00	1.00
Library Projects Manager	1.00	1.00
Library Public Services Manager	1.00	1.00
Library Specialist	10.00	10.00
Library Teen Specialist	1.00	1.00
Literacy, Education & Outreach Manager	1.00	1.00
Senior Library Specialist	6.00	6.00
Special Events/Volunteer Manager	1.00	1.00
Total FTE	**49.00**	**52.00**

Library
Public Services

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	2,295,254	2,398,116	0	2,754,063
01501 Cell Phone Stipend	140	0	0	480
02101 FICA	133,777	148,683	0	170,753
02102 Medicare	31,287	34,773	0	39,935
02200 Retirement Contributions	319,490	334,736	0	395,076
02300 Life and Health Insurance	470,715	549,323	0	586,627
03400 Other Contractual Services	3,162	5,450	0	4,025
03410 Other Contractual Services - Staffing	589,191	535,838	0	535,838
03413 Banking Fees	0	0	0	1,900
04100 Communications	0	1,350	0	850
04104 Communications - Data/Wireless Svcs	481	720	0	720
04200 Freight and Postage	3,520	3,100	0	3,100
04401 Rentals and Leases/Pool Vehicles	40	1,360	0	400
04402 Rentals and Leases/Copier Leases	15,665	27,678	0	25,000
04406 Rentals and Leases/Light Fleet	0	0	0	4,332
04600 Repairs and Maintenance	2,284	5,438	0	3,025
04610 Vehicle Repair and Maintenance	695	1,791	0	1,791
04700 Printing and Binding	13,724	18,988	0	13,700
04900 Other Current Charges	2,524	2,130	0	230
04910 Fleet Replacement Charge	3,550	5,250	0	0
05100 Office Supplies	11,444	13,199	0	14,188
05175 Computer Equipment $1000 - $4999.99	3,889	0	0	0
05179 Other Equipment $1000-$4999.99	8,069	3,000	0	9,800
05195 Non-Capital Computer Equipment	2,300	720	0	1,440
05199 Other Non-Capital Equipment	25,008	10,658	0	18,350
05200 Operating Supplies	21,842	10,841	0	16,000
05204 Fuel	4,763	6,710	0	5,000
05207 Computer Supplies	11,646	7,350	0	7,984
05208 Software Licenses	0	500	0	0
05211 Software Services	2,646	0	0	500
05400 Publications and Memberships	6,150	12,205	0	6,150
05401 Library Subscriptions	20,347	38,929	0	37,429
05403 On Line Database/Subscriptions	409,266	131,873	0	93,622
06600 Library Books and Publications	342,477	362,708	0	371,297
Total Expenses	**4,755,347**	**4,673,417**	**0**	**5,123,605**

Library
Public Services

Accounts of Interest

03400 - Decrease due to reallocation of funds to line 05199. Contracted Services include software/database configuration ($2.5k), upholstery cleaning and repair ($1.75k) and locksmith services ($450).
03410 - Contractual staffing for Library Specialists.
03413 - Creation of new line item to facilitate more accurate monitoring of banking fees, previously budgeted in 03400 Contractual Services line item ($1.9k).
04100 - 04700 - Adjustments to various accounts to reflect the operational needs anticipated for FY26. No aggregate increase in these line items.
04402 - Adjustment based on the decrease of the cost of the printer leases.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.
05100 - Reallocation of funds to line 05179 for the purchase of furniture.
05179 - Reallocation of funds from lines 04600, 04700 and 05100 for the purchase of furniture.
05199 - 05200 - Adjustments to various accounts to reflect the operational needs anticipated for FY26. No aggregate increase in these line items.
05204 and 05207 - Adjustments to various accounts to reflect the operational needs anticipated for FY26. No aggregate increase in these line items.
05208 - 05211 - Reallocation of funds to reflect the correct line usage.
05400 and 05403 - Reallocation for Law Library funds as well as moved databases to the Technology Improvement Plan (TIP).
06600 - Increase required to maintain current level of service.

Significant Changes

The Fiscal Year 2026 Budget includes three (3) new FTE positions (Children's Assistant, Lead Library Specialist 1, and Lead Library Specialist 2) for the purposes of ensuring that libraries remain adequately staffed in order to provide citizens with access to high quality literacy and learning opportunities, as well as enhance library programming.

Non-Departmental

Non-Departmental
Program Chart
Total Full-Time Equivalents (FTE) = 0.00

- **Non-Departmental Program**
- **Risk Management**
- **Economic Development**
- **Grants & Aid / Service Contracts**
- **Debt Service**
- **Budgeted Transfers**
- **Reserves**

				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Budget Dollars	**161,902,797**	**226,516,491**	**252,306,504**	**25,790,013**	**11.39%**

Non-Departmental

Introduction

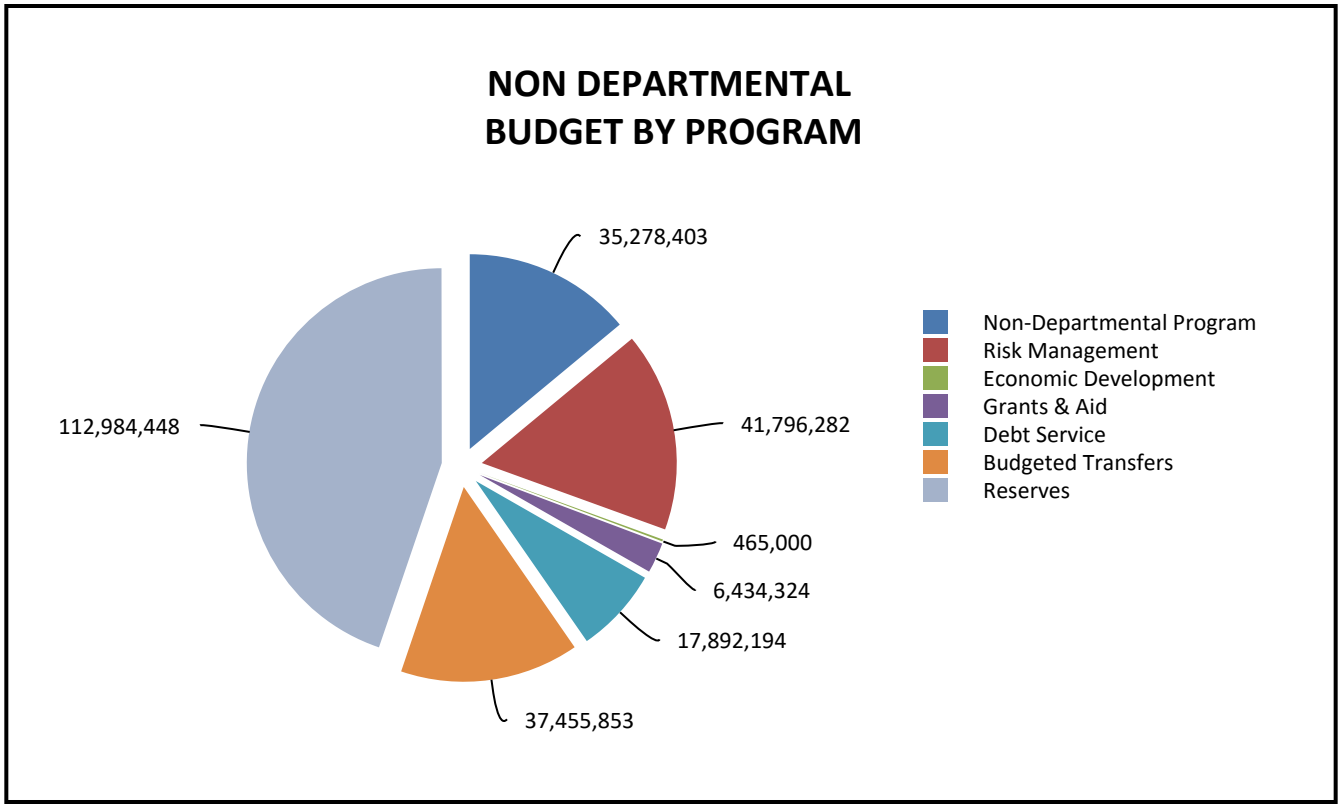
The Non-Departmental cost center encompasses budget line items that are either intrinsically countywide or are not assigned to a specific County department: Risk Management, Economic Development, Grants & Aid / Service Contracts, Debt Service, Budgeted Transfers, Reserves, and Non-Departmental. This portion of the budget is managed by the Office of Management & Budget.

Key Issues and Trends

Due to the variable nature of the components included in the Non-Departmental cost center, the levels of funding fluctuate from year to year; however, the primary budgetary categories remain programmatically the same.

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Non-Departmental Program	53,657,230	31,897,556	0	35,278,403
Risk Management	39,203,188	38,208,669	0	41,796,282
Economic Development	450,000	465,000	0	465,000
Grants & Aid / Service Contracts	6,387,453	6,093,348	0	6,434,324
Debt Service	12,998,194	19,069,073	0	17,892,194
Budgeted Transfers	49,206,731	36,630,852	0	37,455,853
Reserves	0	94,151,993	0	112,984,448
Total Expenses	**161,902,797**	**226,516,491**	**0**	**252,306,504**



Non-Departmental

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	113,420	0	0	0
01202 PTO Payout	512,963	576,500	0	576,500
01205 IAFF - Leave Payout	217,202	340,000	0	340,000
01211 FS 112.1816 Claim	58,801	0	0	0
02101 FICA	50,692	56,823	0	56,823
02102 Medicare	12,358	13,293	0	13,293
02200 Retirement Contributions	152,519	80,032	0	80,032
02300 Life and Health Insurance	54,271	0	0	0
02500 Unemployment Compensation	0	100,000	0	100,000
02610 Other Postemployment Benefits	992,540	1,215,000	0	1,215,000
03100 Professional Services	664,990	819,200	0	885,700
03101 Professional Services - IT	5,080	0	0	0
03102 Prof Serv-Outside Counsel-Lit	20,300	70,000	0	70,000
03103 Prof Serv-Outside Counsel-Non-Lit	5,224	121,500	0	121,500
03200 Accounting and Auditing	331,760	275,000	0	275,000
03300 Court Reporter Services	3,873	0	0	2,000
03400 Other Contractual Services	2,015,367	1,999,723	0	2,048,534
03409 Mowing & Landscaping Services	2,124	0	0	0
03410 Other Contractual Svcs - Staffing	31,930	0	0	0
04000 Travel and Per Diem	5,417	0	0	4,000
04100 Communications	0	32,500	0	32,500
04200 Freight and Postage	(3,114)	8,200	0	8,200
04400 Rentals and Leases	275,955	356,598	0	391,008
04500 Insurance	45,547,338	44,231,669	0	47,819,282
04600 Repairs and Maintenance	1,500	5,000	0	5,000
04612 Software Maintenance	23,998	0	0	0
04614 Hardware Maintenance	19,591	8,079	0	8,079
04700 Printing and Binding	2,704	6,300	0	6,300
04800 Promotional Activities	672	0	0	0
04900 Other Current Charges	552,211	1,925,039	0	1,961,918
04901 Indirect Costs	5,669,906	3,829,028	0	4,741,304
04904 Legal Settlements	200,000	0	0	0
04960 Arbitrage Expense	202,225	0	0	0
04990 Bad Debt Expense	42,252	25,000	0	25,000
05100 Office Supplies	1,147	200	0	200
05199 Other Non-Capital Equipment	6,095	0	0	0
05200 Operating Supplies	9,804	12,000	0	12,000
05208 Software Licenses	0	3,600	0	3,600
05210 Food	31,581	5,000	0	5,000
05211 Software Services	21,818	0	0	0
05213 Medical Supplies	14,452	25,000	0	25,000
05300 Road Materials and Supplies	0	0	0	0
05400 Publications and Memberships	96,429	149,964	0	149,964
05402 Publications/Subscriptions	143	1,000	0	1,000

Non-Departmental

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
05403 On Line Database/Subscriptions	0	0	0	0
05500 Training	286,030	180,000	0	180,000
05900 Depreciation	17,426,973	0	0	0
05901 Amortization	437,956	0	0	0
05902 Amortization (Intangibles)	303,128	0	0	0
06100 Land	4,040,820	0	0	0
06402 Vehicles/Rolling Stock/Equip>$30K	268,792	0	0	0
07100 Principal	8,270,429	14,844,540	0	14,237,988
07200 Interest	4,198,581	4,045,897	0	3,475,126
07300 Other Debt Service Costs	241,127	57,636	0	58,080
08100 Aid to Governmental Agencies	15,888,120	17,814,794	0	20,431,741
08200 Aid to Private Organizations	2,027,873	844,057	0	844,057
08213 Emergency Assistance	0	0	0	0
08300 Other Grants and Aids	821,582	1,655,474	0	1,655,474
09100 Interfund Transfers	548,350	15,000	0	15,000
09901 Budget Reserves For Contingencies	0	56,595,617	0	68,221,975
09902 Budget Reserves/Capital Outlay	0	36,899,675	0	44,095,184
09905 Budget Reserves/Long Term Care Fac	0	656,701	0	667,289
910001 Transfer to Fund 0001	1,300,000	250,000	0	250,000
910004 Transfer To Supervisor of Elections	1,770,510	1,677,645	0	1,761,074
910006 Transfer To GF - Disaster Recovery	2,500,000	0	0	0
911110 Transfer to Fund 1110	661,916	661,916	0	661,916
911131 Transfer to Fund 1131	90,000	106,113	0	199,124
911134 Transfer to Fund 1134	16,920	16,920	0	0
911521 Transfer to Fund 1521	1,111,494	1,455,607	0	1,455,607
911551 Transfer to Fund 1551	308,000	323,000	0	323,000
911576 Transfer to Fund 1576	50,000	50,000	0	50,000
911581 Transfer to Fund 1581	200,000	257,619	0	248,306
911582 Transfer to Fund 1582	0	0	0	5,624
911583 Transfer to Fund 1583	353,683	272,733	0	331,540
911585 Transfer to Fund 1585	29,071	0	0	0
911589 Transfer to Fund 1589	5,295,603	5,745,231	0	6,156,472
911601 Transfer to Fund 1601	260,000	260,000	0	260,000
912034 Transfer to Fund 62034	872,322	925,539	0	963,796
912207 Transfer to Fund 2207	2,863,421	2,972,185	0	2,972,185
912411 Transfer to Fund 2411	2,000,000	2,578,879	0	2,368,879
912414 Transfer to Fund 2414	122,455	123,706	0	130,000
913102 Transfer to Fund 3102	5,397,677	1,087,677	0	1,087,677
913301 Transfer to Fund 3301	444,000	783,870	0	1,107,641
914105 Transfer to Fund 4105	8,841,000	8,208,000	0	8,208,000
914107 Transfer to Fund 4107	4,674,775	6,818,025	0	6,816,775
914108 Transfer to Fund 4108	1,969,646	0	0	0
914118 Transfer to Fund 4118	90,000	90,000	0	10,000
91412A Transfer to Fund 2412A	154,000	169,107	0	168,928

Non-Departmental

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
91413C Transfer to Fund 2413C	448,708	448,660	0	448,300
91413E Transfer to Fund 2413E	310,000	310,000	0	310,000
914300 Transfer to Fund 4300	176,678	0	0	0
915103 Transfer to Fund 5103	1,100,000	700,000	0	700,000
915300 Transfer to Fund 5300	564,641	323,420	0	446,009
919334 Transfer to Grant Fund 13675	324,617	0	0	0
919345 Transfer to Grant Fund 128224	139,721	0	0	0
919348 Transfer to Grant Fund 133004	21,688	0	0	0
919353 Transfer to Grant Fund 133001	2,228,252	0	0	0
919357 Transfer to Grant Fund 133005	57,814	0	0	0
919367 Transfer to Grant fund 12312	295,306	0	0	0
919369 Transfer to Grant Fund 13681	197,288	0	0	0
919371 Transfer to Grant Fund 133609	267,675	0	0	0
919373 Transfer to Grant Fund 133010	48,842	0	0	0
919374 Transfer to Grant Fund 13682	13,634	0	0	0
919378 Transfer to Grant Fund 12418	18,766	0	0	0
919379 Transfer to Grant Fund 125100	38,546	0	0	0
919380 Transfer to Grant Fund 13683	56,892	0	0	0
919381 Transfer to Grant Fund 13684	9,755	0	0	0
919384 Transfer to Fund 121100	229,159	0	0	0
919385 Transfer to Grant Fund 133733	35,317	0	0	0
919387 Transfer to Grant Fund 13772	4,776	0	0	0
919391 Transfer to Fund 13687	150	0	0	0
919393 Transfer to Fund 133017	805,310	0	0	0
919395 Transfer to Fund 133019	405,468	0	0	0
Total Expenses	**161,902,797**	**226,516,491**	**0**	**252,306,504**

Non-Departmental

Revenues

Revenue Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Port Salerno Memorial Trust	2,124	0	0	0
Annie E Meyers Trust Fund	31,930	0	0	0
Law Enforcement Trust Fund	0	15,000	0	15,000
Jensen Beach CRA Trust Fund	56,509	47,362	0	45,877
Rio CRA Trust Fund	177,605	194,326	0	199,607
Hobe Sound CRA Trust Fund	430,194	455,807	0	466,723
Port Salerno CRA Trust Fund	181,119	197,085	0	200,225
Golden Gate CRA Trust Fund	98,152	98,404	0	112,012
Palm City CRA Trust Fund	875,129	891,215	0	897,652
CRA Administration	211,622	248,779	0	240,140
D Slosberg Driver Education Trust Fund	65,000	65,000	0	65,000
SRF Drinking Water 43024	2,988,169	3,000	0	3,000
SRF Clean Water 43025	1,808,106	15,000	0	15,000
SRF Loan Golden Gate	187,680	10,000	0	20,000
Consolidated - Operating	27,262,829	59,044,679	0	59,552,318
Consolidated Water - CFC	1,181,165	1,050,000	0	1,250,000
Consolidated Sewer - CFC	1,033,883	1,850,000	0	4,750,000
Property Insurance	7,329,883	7,898,751	0	7,898,751
Health Insurance	30,880,765	28,994,918	0	32,582,531
OPEB	992,540	1,215,000	0	1,215,000
Vehicle Maintenance	6,767	56,470	0	47,548
Light Vehicle Replacement Prog	0	473,947	0	3,000,000
Golf Course	706	34,530	0	284,532
Airport	614,991	245,985	0	477,912
Solid Waste	26,932	5,288,883	0	8,851,258
Sailfish Splash Waterpark	1,058	44,485	0	26,807
Sand Dune Cafe	1,244	12,733	0	0
Seaside Cafe	7,050	142,732	0	349,870
Jensen Beach and Manatee Pocket Mooring Fields	1,164		0	20,742
Community Broadband Network	444	42,354	0	42,752
$65 LCL ORD - Legal Aid FS939.185	4,230	0	0	0
$30 LCL ORD - CT Facilities FS318.18	3,072	26,271	0	12,000
$30 LCL ORD - CT Innovation FS939.185	0	0	0	25,914
$65 LCL ORD - ALT JUV PROG FS939.185	15,108	0	0	0
$65 LCL ORD - LAW LIBRARY FS939.185	10,999	0	0	0
Tourist Development	7,599	339,011	0	327,033
Economic Development	482,329	465,000	0	465,000
Cap Imp Ref Rev Note Ser 22 Taxable	1,297,870	1,299,086	0	1,299,086
Gas Tax Refunding Rev Note Ser 2014	2,578,639	2,578,879	0	2,578,879
2412B - Cap Impr Rev Note 2017B Taxable	170,787	171,000	0	171,000
2412A - Cap Impr Rev Note 2017A Tax Exempt	251,459	252,313	0	251,866
Cap Impr Rev Note 2017E Tax Exempt	309,126	310,000	0	310,000
Cap Impr Rev Note 2017C Tax Exempt	448,618	448,660	0	448,300
North River Shores MSBU Sp Assmt 2018	293,330	293,961	0	293,351

Non-Departmental

Revenues

Revenue Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Other County Capital Projects	1,446,821	1,762,865	0	3,302,786
Beaches	3,772,698	234,299	0	232,520
Road Projects	762,507	1,185,308	0	1,106,434
Franchise Fees - Electric	2,755,194	811,600	0	1,132,641
Gas Tax 7/8 - Roads	0	1,395,880	0	1,395,880
2019 Construction Project (Bond)	194,818	0	0	0
General Fund	43,693,746	63,307,611	0	70,036,628
General Fund - Disaster Recovery	157,592	0	0	0
Administrative Fee Impact Fee	0	60,000	0	60,000
Public Building Impact Fee	0	186,500	0	486,500
Fire Protection/EMS Impact Fees	0	200,000	0	200,000
Law Enforcement Impact Fee - 1A	0	400,000	0	400,000
Rural Road Impact Fee	176,000	276,000	0	186,605
Urban Road Impact Fees	1,824,000	2,402,876	0	2,402,879
Pedestrian/Bicycle Path Impact Fees	0	10,000	0	10,000
Beach Impact	0	100,000	0	115,000
Library Impact Fees	0	90,000	0	90,000
Open Space / Conservation Land Impact	0	303,000	0	303,000
Active Park Land	0	170,028	0	450,000
District One MSTU	12,262	14,340	0	16,162
District Two MSTU	6,127	7,249	0	8,399
District Three MSTU	45,465	8,247	0	9,560
District Four MSTU	7,599	9,283	0	9,619
District Five MSTU	553,842	9,634	0	10,180
Unincorporated MSTU	585,540	544,847	0	520,143
Building and Permitting	808,622	4,569,268	0	4,361,822
Consolidated Fire/EMS	9,554,269	15,676,344	0	18,311,381
Consolidated Parks	2,054,350	2,204,816	0	2,404,525
Stormwater MSTU	347,962	775,881	0	687,304
Countywide Road Maintenance MSTU	212,651	521,013	0	553,859
Hutchinson Island MSTU	0	70,000	0	0
Drug Abuse	0	3,500	0	3,500
Health Care / Medical Services	3,866,538	4,585,266	0	4,887,551
4117 - Ref Rev Bond 2016A Project Bond	0		0	0
4107 - Refunding Revenue Bond 2016 A	1,526,296	6,828,025	0	6,826,755
4108 - Refunding Revenue Bond 2016 B	367,257	0	0	0
Half Cent Sales Tax Rev Bond 2019	2,964,570	2,972,185	0	2,972,185
Grants	1,878,145	0	0	0
Revenue Totals	**161,902,797**	**226,516,491**	**0**	**252,306,504**

Non-Departmental
Non-Departmental Program

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	113,420	0	0	0
01202 PTO Payout	512,963	576,500	0	576,500
01205 IAFF - Leave Payout	217,202	340,000	0	340,000
01211 FS 112.1816 CLAIM	58,801	0	0	0
02101 FICA	50,692	56,823	0	56,823
02102 Medicare	12,358	13,293	0	13,293
02200 Retirement Contributions	152,519	80,032	0	80,032
02300 Life and Health Insurance	54,271	0	0	0
03100 Professional Services	650,568	634,200	0	700,700
03101 Professional Services - IT	5,080	0	0	0
03102 Prof Serv-Outside Counsel-Lit	20,300	70,000	0	70,000
03103 Prof Serv-Outside Counsel-Non-Lit	0	111,500	0	111,500
03200 Accounting and Auditing	331,760	275,000	0	275,000
03300 Court Reporter Services	3,873	0	0	2,000
03400 Other Contractual Services	450,560	294,048	0	309,048
03409 Mowing & Landscaping Services	2,124	0	0	0
03410 Other Contractual Svcs - Staffing	31,930	0	0	0
04000 Travel and Per Diem	5,417	0	0	4,000
04100 Communications	0	32,500	0	32,500
04200 Freight and Postage	(3,328)	8,200	0	8,200
04400 Rentals and Leases	264,224	340,743	0	375,153
04500 Insurance	7,468,000	7,718,000	0	7,718,000
04600 Repairs and Maintenance	1,500	5,000	0	5,000
04612 Software Maintenance	23,998	0	0	0
04614 Hardware Maintenance	19,591	8,079	0	8,079
04700 Printing and Binding	2,704	6,300	0	6,300
04800 Promotional Activities	190	0	0	0
04900 Other Current Charges	498,324	1,875,039	0	1,911,918
04901 Indirect Costs	5,669,906	3,829,028	0	4,741,304
04904 Legal Settlements	200,000	0	0	0
04990 Bad Debt Expense	807	0	0	0
05100 Office Supplies	1,147	200	0	200
05199 Other Non-Capital Equipment	6,095	0	0	0
05200 Operating Supplies	6,767	12,000	0	12,000
05208 Software Licenses	0	3,600	0	3,600
05210 Food	20,162	5,000	0	5,000
05211 Software Services	21,818	0	0	0
05400 Publications and Memberships	96,429	149,964	0	149,964
05402 Publications/Memberships	44	1,000	0	1,000
05500 Training	286,030	180,000	0	180,000
05900 Depreciation	17,426,973	0	0	0
05901 Amortization	437,956	0	0	0
05902 Amortization (Intangibles)	303,128	0	0	0
06100 Land	4,040,820	0	0	0

Non-Departmental
Non-Departmental Program

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
06402 Vehicles/Rolling Stock/Equip >$30K	268,792	0	0	0
08100 Aid to Governmental Agencies	13,404,200	15,270,168	0	17,579,950
08200 Aid To Private Organizations	0	1,339	0	1,339
09100 Interfund Transfers	517,114	0	0	0
Total Expenses	**53,657,230**	**31,897,556**	**0**	**35,278,403**

Accounts of Interest

03100 - The line item consists of lobbying ($298.7k), coastal lobbying ($82k), legislative session support relating to water policy ($20k), asset management ($40k), employee background verification ($20k), drug-free testing ($25k), grant writing costs ($50k), Cost Allocation Study ($13k), Property Assessed Clear Energy (PACE) Program ($60k), investment services ($12k), Solar Energy Loan Fund (SELF) ($60k) and Legal Counsel ($20k).
03102 - Legal expenses for various outside legal advise ($70,000).
03103 - Attorney fees for Human Resource issues ($81.5k), county-wide outside non-litigation legal services ($30k).
03200 - Annual county audit ($260k), Other Post Employment Benefit (OPEB) actuarial ($15k).
03300 - This line consists of Court Reporter Services for Legal Counsel ($2,000).
03400 - Fixed asset compliance ($31k), fire control assessment fee ($16,048), marine infrastructure ($40k), local vessel fees ($15k), flea/tick/heartworm treatment ($30k), public relations consultants for the Office of Communications ($50k), Lake Okeechobee Release Schedule (LORS) ($75k), county road remediation plan ($47k) and Legal Counsel ($5k).
04000 - Legislative travel expenses ($4k).
04400 - Annual rent charged to Field Operations located on Airport property ($211,835), file storage and archiving ($18,868), Martin Cares ($10.5k), and LifeStar and Training lease ($133,950).
04500 - Self-insured Fund for property liability policy and workers compensation insurance (TRICO contribution for risk).
08100 - The line item consists of Countywide CRA ($8,941,286), City of Stuart CRA ($4,011,438), and Florida Power and Light tangible personal property (TPP) grant estimate ($4,627,226).

Significant Changes

There are no significant program changes.

Non-Departmental
Risk Management

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
02500 Unemployment Compensation	0	100,000	0	100,000
02610 Other Postemployment Benefits	992,540	1,215,000	0	1,215,000
03100 Professional Services	5,250	185,000	0	185,000
03400 Other Contractual Services	42,470	120,000	0	120,000
04200 Freight and Postage	214	0	0	0
04500 Insurance	38,079,338	36,513,669	0	40,101,282
04800 Promotional Activities	482	0	0	0
04900 Other Current Charges	53,887	50,000	0	50,000
05200 Operating Supplies	3,037	0	0	0
05210 Food	11,419	0	0	0
05213 Medical Supplies	14,452	25,000	0	25,000
05402 Publications/ Subscriptions	99	0	0	0
Total Expenses	**$39,203,188**	**$38,208,669**	**0**	**$41,796,282**

Accounts of Interest

03100 - Cost of actuarial reporting and training programs / seminars for employees.
03400 - Employee Assistance (EAP) program and nutritional wellness program.
04500 - Increase due to anticipated health insurance premium costs. Self Insurance charges for property insurance ($8M), health insurance ($29.7M), and Wellness Clinic ($2.4M).

Significant Changes

There are no significant program changes.

Non-Departmental
Economic Development

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03400 Other Contractual Services	450,000	465,000	0	465,000
Total Expenses	**450,000**	**465,000**	**0**	**465,000**

Accounts of Interest
03400 - Business Development Board funding for operations ($465,000) based on approved contract.

Significant Changes
There are no significant program changes.

Non-Departmental
Grants & Aid / Service Contracts

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	7,673	0	0	0
03400 Other Contractual Services	1,034,674	1,034,675	0	1,068,486
04400 Rentals and Leases	11,731	15,855	0	15,855
08100 Aid to Governmental Agencies	2,483,920	2,544,626	0	2,851,791
08200 Aid to Private Organizations	2,027,873	842,718	0	842,718
08300 Other Grants and Aids	821,582	1,655,474	0	1,655,474
Total Expenses	**6,387,453**	**6,093,348**	**0**	**6,434,324**

Accounts of Interest

03400 - Historical Society-House of Refuge ($92k), Treasure Coast Wildlife Hospital ($95,749), Humane Society of the Treasure Coast ($870,737), Life Builders of the Treasure Coast ($10k).

08100 - Dori Slosberg Driver Education Fund ($65k), Health Care Responsibility Act ($35k), Martin County Health Department ($710,026) MC Health Dept - Immunization Funding ($113,713), Volunteers in Medicine ($200k) Medicaid - Hospital - based on SB1520 Medicaid Billing methodology ($1,728,052).

08200 - Early Learning Coalition ($24,739), Children's Home Society ($30k), 211 Service ($11k); Food Bank ($20k), Veterans Homeless ($10k), ARC ($14.5k), Treasure Coast Homeless Council ($25k), Boys & Girls Club of Martin County ($50k), Alzheimer's Community Care ($15,285), Council on Aging - Log Cabin ($88,134); Helping People Succeed ($20k), reserves for mandated changes ($30k), Council on Aging - Senior Dining ($11,774), New Horizons ($407,286), Special Olympics ($85k).

08300 - County indigent hospitalization ($1,648,350), and indigent medicine and drugs ($7,124).

Significant Changes

There are no significant program changes.

Non-Departmental
Debt Service

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	1,500	0	0	0
03103 Prof Services-Outside Counsel-Non-Lit	5,224	10000	0	10,000
03400 Other Contractual Services	37,663	86,000	0	86,000
04960 Arbitrage Expense	202,225	0	0	0
04990 Bad Debt Expense	41,445	25,000	0	25,000
07100 Principal	8,270,429	14,844,540	0	14,237,988
07200 Interest	4,198,581	4,045,897	0	3,475,126
07300 Other Debt Service Costs	241,127	57,636	0	58,080
Total Expenses	**12,998,194**	**19,069,073**	**0**	**17,892,194**

Accounts of Interest

03103 - Outside counsel for non-litigation cases.
03400 - Financial services / Tax Collector Fees in Utilities Department.
07100 - This line item is based upon the amount of principal due each year.
07200 - This line item is based upon the amount of interest due each year.
07300 - This line item is for any other debt expenditures.

Significant Changes

There are no significant program changes.

Non-Departmental
Budgeted Transfers

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
09100 Interfund Transfers	31,236	15,000	0	15,000
910001 Transfer to Fund 0001	1,300,000	250,000	0	250,000
910004 Transfer To Supervisor of Elections	1,770,510	1,677,645	0	1,761,074
910006 Transfer to GF - Disaster Recovery	2,500,000	0	0	0
911110 Transfer to Fund 1110	661,916	661,916	0	661,916
911131 Transfer to Fund 1131	90,000	106,113	0	199,124
911134 Transfer to Fund 1134	16,920	16,920	0	0
911521 Transfer to Fund 1521	1,111,494	1,455,607	0	1,455,607
911551 Transfer to Fund 1551	308,000	323,000	0	323,000
911576 Transfer to Fund 1576	50,000	50,000	0	50,000
911581 Transfer to Fund 1581	200,000	257,619	0	248,306
911582 Transfer to Fund 1582	0	0	0	5,624
911583 Transfer to Fund 1583	353,683	272,733	0	331,540
911585 Transfer to Fund 1585	29,071	0	0	0
911589 Transfer to Fund 1589	5,295,603	5,745,231	0	6,156,472
911601 Transfer to Fund 1601	260,000	260,000	0	260,000
912034 Transfer to Fund 62034	872,322	925,539	0	963,796
912207 Transfer to Fund 2207	2,863,421	2,972,185	0	2,972,185
912411 Transfer to Fund 2411	2,000,000	2,578,879	0	2,368,879
912414 Transfer to Fund 2414	122,455	123,706	0	130,000
913102 Transfer to Fund 3102	5,397,677	1,087,677	0	1,087,677
913301 Transfer to Fund 3301	444,000	783,870	0	1,107,641
914105 Transfer to Fund 4105	8,841,000	8,208,000	0	8,208,000
914107 Transfer to Fund 4107	4,674,775	6,818,025	0	6,816,775
914108 Transfer to Fund 4108	1,969,646	0	0	0
914118 Transfer to Fund 4118	90,000	90,000	0	10,000
91412A Transfer to Fund 2412a	154,000	169,107	0	168,928
91413C Transfer to Fund 2413c	448,708	448,660	0	448,300
91413E Transfer to Fund 2413e	310,000	310,000	0	310,000
914300 Transfer to Fund 4300	176,678	0	0	0
915103 Transfer to Fund 5103	1,100,000	700,000	0	700,000
915300 Transfer to Fund 5300	564,641	323,420	0	446,009
919334 Transfer to Grant Fund 13675	324,617	0	0	0
919345 Transfer to Grant Fund 128224	139,721	0	0	0
919348 Transfer to Grant Fund 133004	21,688	0	0	0
919353 Transfer to Grant Fund 133001	2,228,252	0	0	0
919357 Transfer to Fund 133005	57,814	0	0	0
919367 Transfer to Grant Fund 12312	295,306	0	0	0
919369 Transfer to Grant Fund 13681	197,288	0	0	0
919371 Transfer to Grant Fund 133609	267,675	0	0	0
919373 Transfer to Grant Fund 133010	48,842	0	0	0
919374 Transfer to Grant Fund 13682	13,634	0	0	0
919378 Transfer to Grant Fund 12418	18,766	0	0	0
919379 Transfer to Grant Fund 125100	38,546	0	0	0

Non-Departmental
Budgeted Transfers

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
919380 Transfer to Grant Fund 13683	56,892	0	0	0
919381 Transfer to Grant Fund 13684	9,755	0	0	0
919384 Transfer to Grant Fund 121100	229,159	0	0	0
919385 Transfer to Grant Fund 133733	35,317	0	0	0
919387 Transfer to Grant Fund 13772	4,776	0	0	0
919391 Transfer to Grant Fund 13687	150	0	0	0
919393 Transfer to Grant Fund 133017	805,310	0	0	0
919395 Transfer to Grant Fund 133019	405,468	0	0	0
Total Expenses	**49,206,731**	**36,630,852**	**0**	**37,455,853**

Accounts of Interest

910001-919383 - These line items vary depending upon the necessity to move dollars from one fund to another. They include County match funds for grants, CRA funding, and transfers to the Constitutional Officers.

Significant Changes

There are no significant program changes.

Non-Departmental
Reserves

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
09901 Budget Reserves For Contingencies	0	56,595,617	0	68,221,975
09902 Budget Reserves/ Capital Outlay	0	36,899,675	0	44,095,184
09905 Budget Reserves/ Long Term Care Facility	0	656,701	0	667,289
Total Expenses	**0**	**94,151,993**	**0**	**112,984,448**

Accounts of Interest

09901 - 09905 - Reserves are broken into various categories and are distributed among all the funds. Designated (restricted) reserves cannot be used for any general purpose; they have been reserved for a specific use. The following is a breakdown by fund and reserve type:

FY26 RESERVES ALLOCATION BY TYPE

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST & CUSTODIAL	TOTAL RESERVES
Restricted *required	23,860,000	—	—	—	—	—	—	23,860,000
Reserves for Salary Adjustments	1,910,000	3,980,000	—	400,000	396,360	40,000	33,000	6,759,360
Restricted - Supervisor of Elections	25,000	—	—	—	—	—	—	25,000
Contingency	500,000	288,549	6,115	584,742	19,966,126	500,000	—	21,845,532
Building - Operational	—	3,361,356	—	—	—		—	3,361,356
Future Capital Outlay	5,296,193	7,688,534		2,500,000	38,481,184	2,500,000	—	56,465,911
Long-Term Care Facility	—	—	—	—	667,289	—	—	667,289
Total By Fund	**31,591,193**	**15,318,439**	**6,115**	**3,484,742**	**59,510,959**	**3,040,000**	**33,000**	**112,984,448**

Significant Changes

The General Fund Restricted Reserve requirement for FY26 is $23.8 million. Additional funds have been allocated to reserves to cover future capital expenditures, including satisfaction of current debt obligations, the Supervisor of Elections' expansion project, and anticipated recurring payments for the countywide operations facility project anticipated in conjunction with the Public-Private Partnership (P3) financing arrangement.

Parks & Recreation

Parks and Recreation
Program Chart
Total Full-Time Equivalents (FTE) = 85.00

- **Parks and Recreation/Administration**
  Total Full Time Equivalents (FTE) = 3.43
- **Parks Operations**
  Total Full Time Equivalents (FTE) = 53.41
- **Indian Riverside Park Admin**
  Total Full Time Equivalents (FTE) = 3.53
- **Recreation Programs**
  Total Full Time Equivalents (FTE) = 9.72
- **Recreation Grants**
  Total Full Time Equivalents (FTE) = 3.75
- **Cooperative Extension Services**
  Total Full Time Equivalents (FTE) = 0.00
- **Phipps Park**
  Total Full Time Equivalents (FTE) = 1.78
- **Sailfish Splash Waterpark/Pool**
  Total Full Time Equivalents (FTE) = 4.24
- **Golf Course Operations**
  Total Full Time Equivalents (FTE) = 5.14

				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**84.00**	**85.00**	**85.00**	**0.00**	**0.00%**
Total Budget Dollars	**17,186,760**	**19,255,689**	**19,624,707**	**369,018**	**1.92%**

Parks & Recreation

Introduction

MISSION STATEMENT: In partnership with Martin County residents, the Parks and Recreation Department cultivates programs, parks and services that improve quality of life, preserve natural resources and satisfy the community needs for recreation, fitness and leisure.

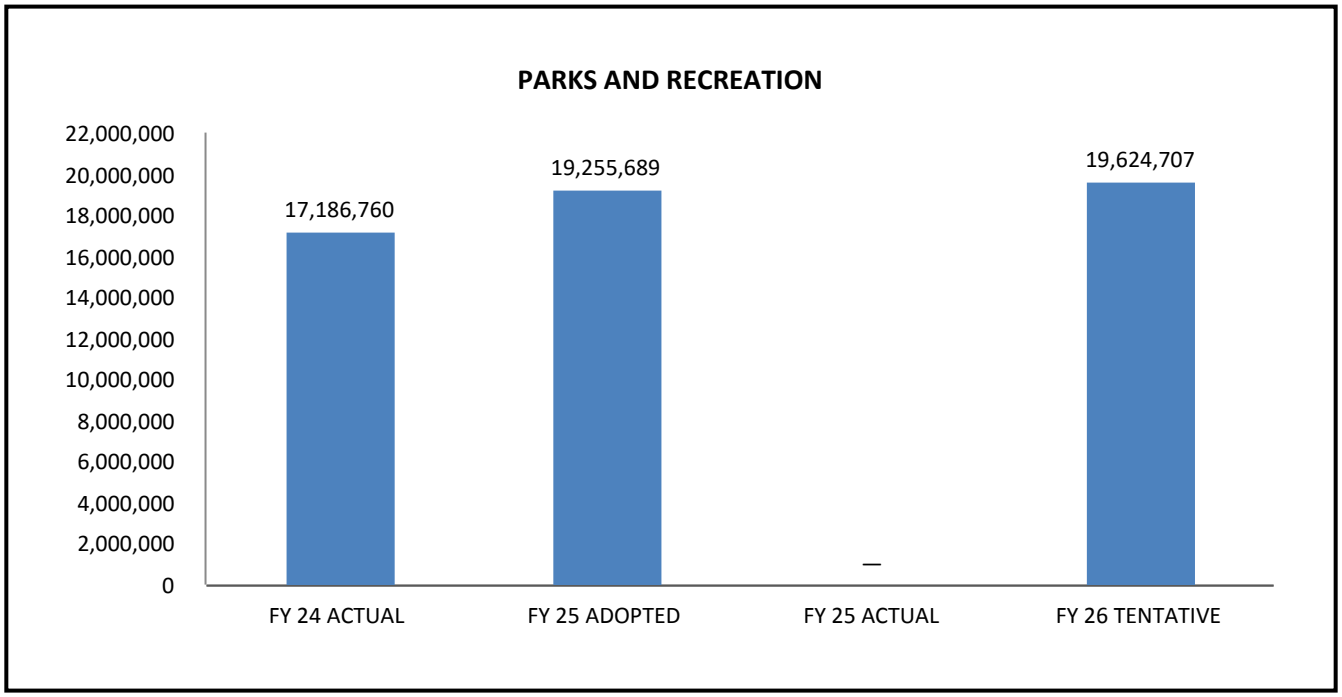
VISION STATEMENT: We strive to enhance the health, economy and well-being of our community through sustainable practices, leisure opportunities and environmental stewardship.

Key Issues and Trends

The 2016 Parks and Recreation Master Plan has identified maintenance of existing facilities as a top priority for the Parks and Recreation Department. Appropriate funding to achieve the collective goals to meet maintenance objectives will be addressed in the operating and capital budgets.

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Parks and Recreation/Administration	555,419	576,067	0	636,168
Parks Operations	6,987,788	7,704,293	0	8,090,746
Indian Riverside Park Admin	808,782	909,049	0	985,062
Recreation Programs	2,589,121	2,934,388	0	2,664,735
Recreation Grants	686,953	375,873	0	350,590
Cooperative Extension Services	261,052	281,143	0	302,669
Phipps Park	448,244	1,243,666	0	1,264,724
Sailfish Splash Waterpark/Pool	1,755,781	1,858,531	0	1,922,115
Golf Course Operations	3,093,619	3,372,679	0	3,407,898
Total Expenses	**17,186,760**	**19,255,689**	**—**	**19,624,707**



Parks and Recreation

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	4,559,963	4,819,007	0	5,331,365
01300 Other Salaries	581,392	600,000	0	600,000
01400 Overtime	34,656	13,500	0	13,500
01501 Cell Phone Stipend	16,881	17,939	0	16,979
01504 Class C Meal Reimbursement	170	0	0	0
02101 FICA	302,204	298,780	0	330,545
02102 Medicare	70,677	69,876	0	77,303
02200 Retirement Contributions	673,421	694,803	0	796,293
02201 Pension Expense NPL Adjust	41,093	0	0	0
02300 Life and Health Insurance	1,074,374	1,198,020	0	1,316,424
02600 Salary/Fringe Chargebacks	0	(81,094)	0	(81,094)
02610 Other Postemployment Benefits	(40,237)	0	0	0
03100 Professional Services	2,500	2,500	0	2,500
03101 Professional Services - IT	400	0	0	0
03400 Other Contractual Services	1,182,882	1,090,605	0	1,031,628
03404 Janitorial Services	266,911	373,490	0	344,716
03409 Mowing & Landscaping Services	803,202	773,418	0	752,000
03410 Other Contractual Svcs - Staffing	2,726,939	2,872,475	0	2,612,711
03413 Banking Fees	0	0	0	260,000
04000 Travel and Per Diem	7,194	0	0	6,974
04001 Travel and Per Diem/Mandatory	1,209	1,997	0	1,997
04002 Travel and Per Diem/Educational	20,665	24,930	0	26,327
04100 Communications	22,209	24,026	0	23,190
04101 Communications- Cell Phones	1,498	12,590	0	950
04102 Communications- Two Way Radios	0	1,528	0	0
04104 Communications-Data/Wireless Svc	12,020	11,125	0	13,707
04200 Freight and Postage	23,337	19,725	0	19,541
04300 Utility Services	37,036	76,700	0	37,215
04301 Electricity	938,281	999,301	0	977,905
04302 Streetlights	0	12,000	0	0
04303 Water/Sewer Services	377,538	328,336	0	390,361
04304 Garbage/Solid Waste Services	11,962	2,100	0	13,100
04400 Rentals and Leases	34,672	55,000	0	31,000
04401 Rentals and Leases/Pool Vehicles	1,640	565	0	1,185
04402 Rentals and Leases/Copier Leases	9,600	12,356	0	9,956
04406 Rentals and Leases/Light Fleet	0	0	0	110,588
04500 Insurance	135,631	132,710	0	194,000
04600 Repairs and Maintenance	309,408	325,820	0	368,407
04601 Pump Station Repair	6,809	0	0	0
04603 Lift Station Repair and Maintenance	22,137	39,000	0	42,500
04606 Water Lines Repair and Maintenance	588	0	0	0
04610 Vehicle Repair and Maintenance	153,523	145,559	0	156,948
04611 Building Repair and Maintenance	163,701	286,644	0	262,339
04613 Maintenance Material	248,279	617,750	0	495,686

Parks and Recreation

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
04614 Hardware Maintenance	1,856	500	0	500
04700 Printing and Binding	3,223	16,115	0	7,483
04800 Promotional Activities	17,778	80,700	0	53,900
04900 Other Current Charges	13,486	14,450	0	12,385
04910 Fleet Replacement Charge	142,488	184,894	0	0
05100 Office Supplies	6,190	16,800	0	8,921
05175 Computer Equipment $1,000-$4999.99	15,244	0	0	5,500
05179 Other Equipment $1000-$4999.99	39,029	38,533	0	32,978
05195 Non-Capital Computer Equipment	14,524	5,500	0	15,304
05199 Other Non-Capital Equipment	60,578	48,348	0	55,924
05200 Operating Supplies	329,704	402,695	0	323,988
05201 Chemicals	192,052	218,200	0	214,200
05204 Fuel	171,988	159,717	0	177,211
05206 Athletic Field Materials	275,618	328,206	0	330,000
05207 Computer Supplies	159	0	0	0
05208 Software Licenses	1,195	5,240	0	2,000
05209 Landscape Materials	530	5,000	0	6,000
05210 Food	758,540	875,500	0	759,500
05211 Software Services	9,181	12,400	0	400
05213 Medical Supplies	549	1,600	0	600
05220 Cost of Goods Sold - Alcohol	162,894	112,000	0	167,000
05230 Cost of Goods Sold - ProShop	70,882	0	0	75,000
05300 Road Materials and Supplies	9,928	5,819	0	9,928
05400 Publications and Memberships	8,187	6,300	0	8,526
05402 Publications/Subscriptions	250	0	0	250
05403 On Line Database/ Subscriptions	3,912	0	0	0
05500 Training	38,950	55,735	0	51,205
06300 Improvements Other Than Buildings	1,480	0	0	0
09902 Budget Reserves / Capital Outlay	0	788,356	0	717,258
Total Expenses	**17,186,760**	**19,255,689**	**0**	**19,624,707**

Parks & Recreation

Revenues

Revenue Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Special Rec Facilities Fees	3,587,470	3,420,772	0	3,966,772
Parks and Recreation Fees	2,177,741	2,366,657	0	2,440,031
Special Rec Facilities Bev Rev	0		0	55,000
Other Charges for Services	12,233	1,500	0	13,000
Overages	5,040	0	0	0
Shortages	(1,529)	0	0	0
Other Miscellaneous Revenues	2,963,078	3,364,656	0	2,904,500
Rents and Royalties	307,407	228,000	0	265,000
Contributions/Private Sources	6,000	2,000	0	2,000
Disposition of Fixed Assets	12,181	0	0	0
Insurance Proceeds/Refunds	6,051	0	0	0
Sale of Surplus Materials	426	0	0	0
Grants	344,273	0	0	
General Fund	7,079,870	8,541,201	0	8,915,314
Sailfish Splash Waterpark	181,820	45,403	0	152,343
Jensen Beach Mooring Facility	13,293	0	0	107,058
Sand Dune Cafe	22,454	(20,108)	0	0
Seaside Cafe	(304,964)	(161,817)	0	(354,990)
Tourist Development	161,865	203,042	0	204,705
Consolidated Parks	1,025,727	1,296,704	0	1,344,076
Golf Course	(413,676)	(32,321)	0	(390,102)
Total Revenues	**17,186,760**	**19,255,689**	**0**	**19,624,707**

*negative amounts listed in specific fund revenues denotes a net **positive** operation (***revenues exceed expenditures***)

Parks and Recreation
Administration

Mission Statement
In partnership with Martin County residents, the Parks and Recreation Department cultivates programs, parks and services that improve quality of life, preserve natural resources and satisfy the community needs for recreation, fitness and leisure.

Services Provided
Management and administration of departmental resources, coordination of County park policies, personnel, rules and regulations, correspondence, and other necessary support services.

The 2016 Parks and Recreation Master Plan prioritizes the maintenance of existing facilities. To support this, appropriate funding will be allocated through operating and capital budgets. In addition, the Department will pursue new recreational opportunities and develop individual park master plans to guide future program and park improvements.

Goals and Objectives
- Review and update Parks and Recreation policies, procedures and guidelines
- Utilize the Commission for Accreditation of Park and Recreation Agencies (CAPRA) criteria to establish quality public recreation services
- Monitor park patron satisfaction through user surveys

Benchmarks
Like sized agencies that have similar populations that are CAPRA accredited

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Policy and Procedures Review	#	1	1	N/A	1
CAPRA certification	#	1	1	N/A	1
Park Patron Satisfaction	%	91.95	90	N/A	90

Outcomes
- Train appropriate staff to comply with Department-wide policies, procedures and guidelines
- Maintain CAPRA Accreditation standards
- Complete 50 Countywide park patron satisfaction surveys with a result of 90% or higher

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Administrative Assistant	0.35	0.35
Assistant Parks and Recreation Director	0.50	0.50
Marketing Manager	0.50	0.50
Parks & Recreation Administrative Manager	1.00	1.00
Parks & Recreation Director	1.00	1.00
Purchasing Coordinator	0.08	0.08
Total FTE	**3.43**	**3.43**

Parks and Recreation
Administration

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	350,858	354,658	0	395,948
01501 Cell Phone Stipend	1,897	1,890	0	1,890
01504 Class C Meal Reimbursement	59	0	0	0
02101 FICA	20,961	21,989	0	24,549
02102 Medicare	4,902	5,142	0	5,741
02200 Retirement Contributions	78,197	78,324	0	90,487
02300 Life and Health Insurance	54,774	58,334	0	63,566
04000 Travel and Per Diem	1,174	0	0	1,174
04002 Travel and Per Diem/Educational	11,240	10,120	0	11,240
04100 Communications	205	0	0	205
04104 Communications-Data/Wireless Svc	459	0	0	700
04200 Freight and Postage	10	0	0	10
04401 Rentals and Leases/Pool Vehicles	610	100	0	610
04402 Rentals and Leases/Copier Leases	2,771	3,100	0	3,100
04406 Rentals and Leases/Light Fleet	0	0	0	2,257
04610 Vehicle Repair and Maintenance	228	50	0	228
04700 Printing and Binding	434	2,000	0	1,033
04800 Promotional Activities	6,954	15,000	0	15,000
04910 Fleet Replacement Charge	5,850	4,255	0	0
05100 Office Supplies	393	3,000	0	1,000
05195 Non-Capital Computer Equipment	120	0	0	120
05200 Operating Supplies	488	30	0	488
05204 Fuel	632	525	0	632
05400 Publications and Memberships	2,690	1,050	0	2,690
05500 Training	9,512	16,500	0	13,500
Total Expenses	**555,419**	**576,067**	**0**	**636,168**

Accounts of Interest

04000 - 04401 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04610 - 04700 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.
05100 - 05500 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.

Significant Changes

There are no significant program changes.

Parks and Recreation
Operations

Mission Statement

In partnership with Martin County residents, the Parks and Recreation Department cultivates programs, parks and services that improve quality of life, preserve natural resources and satisfy the community needs for recreation, fitness and leisure.

Services Provided

Parks Operations provides maintenance, repairs and minor improvements to 74 park locations countywide incorporating environmentally sound practices, as well as working with the Capital Projects Department on the construction of major projects and numerous renovations. In addition, Parks Operations provides support for over 100 special events annually, provides contract administration, implements an automated work and asset management system and perpetual inventory system with all related reports; actively participates in countywide safety programs and prepares athletic facilities for numerous youth and adult sports activities.

Goals and Objectives

- Provide high-quality and cost-effective maintenance operations of developed park lands
- Maintain a comprehensive park and amenity inspection program

Benchmarks

- Provide quality maintenance operations of developed park lands in a cost-effective manner as benchmarked (cost per acre) with the National Parks and Recreation (NRPA) Parks Metrics Program
- Maintain a comprehensive park and amenity inspection program as benchmarked with the National Parks and Recreation (NRPA) Parks Metrics Program

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Cost per acre	$	4,644	4,500	N/A	4,500
Park Certification Score	%	85	90	N/A	90
Customer Satisfaction (Mooring Field)	%	82	90	N/A	90

Outcomes

- Cost per acre is calculated by the total 'Parks Operations' budget, divided by the total park acreage (all passive and active parks). Current acreage is 1,404 for 74 parks. Cost per acre does not include the County Golf Course and Sailfish Splash Waterpark.
- Average of ninety percent (90%) score on established Park Operations Inspection Program. Score is obtained by dividing the number of failed inspections by the total number of inspections performed.
- Complete 100 annual surveys of park patrons with a 90% satisfaction rating at the Mooring Fields.

Parks and Recreation
Operations

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Administrative Assistant	1.00	1.00
Deputy Director	1.00	1.00
Golf Course Maintenance Superintendent	0.25	0.25
Golf Professional	1.00	1.00
Harbormaster	1.00	1.00
Heavy Equipment Operator	1.00	1.00
Lead Parks Services Specialist	9.00	9.00
Park Supervisor	3.00	3.00
Parks Inventory Specialist	1.00	1.00
Parks Safety & Ops Administrator	1.00	1.00
Parks Services Specialist	17.00	17.00
Parks Superintendent	6.00	6.00
Purchasing Coordinator	0.16	0.16
Senior Parks Services Specialist	11.00	11.00
Total FTE	**53.41**	**53.41**

Parks and Recreation
Operations

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	2,575,794	2,738,059	0	3,037,312
01400 Overtime	33,434	13,500	0	13,500
01501 Cell Phone Stipend	5,868	6,005	0	5,939
02101 FICA	150,588	169,760	0	188,314
02102 Medicare	35,218	39,702	0	44,041
02200 Retirement Contributions	369,832	381,185	0	439,503
02300 Life and Health Insurance	666,749	747,333	0	821,773
03400 Other Contractual Services	473,197	563,780	0	526,580
03404 Janitorial Services	146,003	199,990	0	192,216
03409 Mowing & Landscaping Services	431,984	501,418	0	480,000
03410 Other Contractual Svcs - Staffing	22,675	68,000	0	68,000
03413 Banking Fees	0	0	0	6,600
04000 Travel and Per Diem	1,154	0	0	0
04001 Travel and Per Diem/Mandatory	1,122	0	0	0
04002 Travel and Per Diem/Educational	5,286	5,500	0	5,500
04100 Communications	7,827	8,930	0	8,435
04101 Communications- Cell Phones	571	12,590	0	0
04102 Communications- Two Way Radios	0	1,528	0	0
04104 Communications-Data/Wireless Svcs	6,927	8,200	0	8,582
04200 Freight and Postage	7,129	12,400	0	6,931
04300 Utility Services	1,115	700	0	1,115
04301 Electricity	489,617	493,528	0	504,110
04302 Streetlights	0	12,000	0	0
04303 Water/Sewer Services	253,900	216,123	0	263,374
04304 Garbage/Solid Waste Services	11,962	1,000	0	12,000
04400 Rentals and Leases	19,232	15,000	0	15,000
04401 Rentals and Leases/Pool Vehicles	90	0	0	0
04402 Rentals and Leases/Copier Leases	1,416	1,156	0	1,156
04406 Rentals and Leases/Light Fleet	0	0	0	99,045
04600 Repairs and Maintenance	126,782	141,970	0	179,607
04601 Pump Station Repair	6,809	0	0	0
04603 Lift Station Repair and Maintenance	21,669	30,000	0	40,000
04610 Vehicle Repair and Maintenance	151,546	140,409	0	151,620
04611 Building Repair and Maintenance	69,580	110,851	0	112,851
04613 Maintenance Material	165,109	173,750	0	171,500
04614 Hardware Maintenance	1,366	500	0	500
04700 Printing and Binding	378	1,365	0	500
04800 Promotional Activities	2,000	4,000	0	7,000
04900 Other Current Charges	1,414	1,250	0	985
04910 Fleet Replacement Charge	128,938	170,678	0	0
05100 Office Supplies	860	3,750	0	751
05175 Computer Equipment $1,000-$4999.99	6,408	0	0	0
05179 Other Equipment $1000-$4999.99	17,388	22,278	0	20,278

Parks and Recreation
Operations

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
05195 Non-Capital Computer Equipment	2,601	0	0	1,719
05199 Other Non-Capital Equipment	22,826	25,848	0	24,424
05200 Operating Supplies	127,449	111,930	0	128,000
05201 Chemicals	4,985	10,200	0	10,200
05204 Fuel	116,356	99,592	0	117,025
05205 Electrical Supplies	0	0	0	0
05206 Athletic Field Materials	275,618	328,206	0	330,000
05207 Computer Supplies	113	0	0	0
05209 Landscape Materials	0	5,000	0	5,000
05211 Software Services	166	0	0	0
05213 Medical Supplies	0	100	0	100
05300 Road Materials and Supplies	9,928	5,819	0	9,928
05400 Publications and Memberships	940	750	0	940
05403 On Line Database/Subscriptions	2,727	0	0	0
05500 Training	3,640	3,710	0	4,940
06300 Improvements Other Than Buildings	1,480	0	0	0
09902 Budget Reserves/Capital Outlay	0	94,950	0	23,852
Total Expenses	**6,987,788**	**7,704,293**	**0**	**8,090,746**

Accounts of Interest

03400 - Preserve Area Management Plans (PAMP) maintenance in the amount of ($27.6k), and annual contracts for uniform services ($13k), and security system maintenance ($5k), and pest control services ($8.5k), and control link field light monitoring ($2k), and background screening ($480), and enhanced level of service for Twin Rivers Park ($49k), and trash pick up ($400k), and New park (Palm City Place) Garbage removal ($1.5k), and Pressure washing services ($4.5k), and Mooring Field maintenance ($15k).

03404 - Annual contracts for restroom cleaning in parks Countywide.

03409 - Annual contracts for mowing and landscaping at beaches and parks Countywide. Reduction based on actual expenditures.

03410 - Contractual staffing costs for parks Countywide.

03413 - Creation of a new line item to facilitate more accurate monitoring of banking fees, previously budgeted in 03400 Contractual Services line item ($6.6k).

04100 - 04300 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.

04301 - Adjusted based on usage and projected electricity cost increase of 2.5%.

04302 - 04304 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.

04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.

04600 - 04613 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.

04700 - 04900 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.

04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.

05100 - 05200 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.

05204 - 05206 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.

05300 - 05500 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.

09902 - Budgeted reserves based on revenue projections and anticipated operating expenditures for the Manatee Pocket Mooring Field.

Parks and Recreation
Operations

Significant Changes

During Fiscal Year 2025 one (1) FTE position (Golf Professional) was reallocated from Golf Course Operations, one (1) FTE position (Marketing & Sales Coordinator) was reallocated to other Special Facilities Division, and one (1) FTE position (Park Services Specialist) was reallocated to Golf Course Operations.

Parks and Recreation
Indian Riverside Park Administration

Mission Statement

In partnership with Martin County residents, the Parks and Recreation Department cultivates programs, parks and services that improve quality of life, preserve natural resources and, satisfy the community needs for recreation, fitness and leisure.

Services Provided

Indian Riverside Park (IRSP) is a premier family destination park, providing park patrons with a number of activity opportunities to experience. The park features beach access to the Indian River Lagoon, a fishing pier, walking paths, open green spaces, an interactive play fountain and several facilities available for reservation. The park facilities include four picnic pavilions, the Frances Langford Dockside Pavilion, Captain Sewell's house and the Mansion at Tuckahoe which includes the Tuckahoe Plaza and amphitheater. All of the park facilities are available for rental for private or community events. Additionally, the park includes two contractual partners: The US Sailing Center and The Children's Museum of the Treasure Coast.

Goals and Objectives

- Monitor customer satisfaction through user surveys
- Facilitate IRSP Partners Meetings
- Produce monthly revenue and activity reports for IRSP/Mansion

Benchmarks

The Mansion at Tuckahoe will benchmark against Deering Estate at Cutler Ridge.

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Customer satisfaction Surveys	%	85	90	N/A	90
IRSP Partner Meetings	#	6	6	N/A	6

Outcomes

- Produce 50 customer satisfaction surveys with a satisfaction rate of 90%
- Require participation from leased partners (The US Sailing Center, The Children's Museum of the Treasure Coast)

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Administrative Assistant	0.05	0.05
Assistant Parks & Recreation Director	0.40	0.40
Marketing Coordinator	0.10	0.10
Marketing Manager	0.10	0.10
Parks Administrator	1.00	1.00
PRD Business Coordinator	1.00	1.00
Purchasing Coordinator	0.03	0.03
Senior Marketing Coordinator	0.05	0.05
Senior Parks Services Specialist	0.80	0.80
Total FTE	**3.53**	**3.53**

Parks and Recreation
Indian Riverside Park Administration

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	213,588	216,737	0	270,444
01300 Other Salaries	255	0	0	0
01400 Overtime	219	0	0	0
01501 Cell Phone Stipend	1,622	1,632	0	2,061
01504 Class C Meal Reimbursement	24	0	0	0
02101 FICA	12,599	13,438	0	16,767
02102 Medicare	2,947	3,143	0	3,921
02200 Retirement Contributions	29,064	29,541	0	37,943
02300 Life and Health Insurance	44,025	46,707	0	55,795
03400 Other Contractual Services	46,404	40,000	0	26,800
03404 Janitorial Services	56,282	80,000	0	80,000
03409 Mowing & Landscaping Services	89,738	105,000	0	100,000
03410 Other Contractual Svcs - Staffing	99,971	120,000	0	120,000
03413 Banking Fees	0	0	0	13,200
04002 Travel and Per Diem/Educational	0	600	0	600
04100 Communications	3,127	3,186	0	3,000
04101 Communications-Cell Phones	231	0	0	250
04200 Freight and Postage	494	1,000	0	500
04301 Electricity	70,840	83,200	0	85,280
04303 Water/Sewer Services	39,563	38,950	0	40,700
04401 Rentals and Leases/Pool Vehicles	60	0	0	0
04402 Rentals and Leases/Copier Leases	0	600	0	0
04500 Insurance	23,677	20,000	0	25,000
04600 Repairs and Maintenance	37,264	30,000	0	37,250
04611 Building Repair and Maintenance	20,081	23,500	0	26,500
04613 Maintenance Material	3,006	15,000	0	13,336
04700 Printing and Binding	0	2,000	0	0
04800 Promotional Activities	561	11,300	0	6,000
04900 Other Current Charges	655	250	0	250
05100 Office Supplies	465	500	0	500
05179 Other Equipment $1000-$4999.99	0	5,255	0	0
05195 Non-Capital Computer Equipment	1,465	0	0	1,465
05199 Other Non-Capital Equipment	1,256	2,300	0	1,500
05200 Operating Supplies	4,915	5,000	0	5,000
05201 Chemicals	2,761	8,000	0	8,000
05204 Fuel	0	460	0	2,000
05208 Software Licenses	654	0	0	0
05209 Landscape Materials	530	0	0	1,000
05211 Software Services	254	0	0	0
05400 Publications and Memberships	160	0	0	0
05500 Training	25	1,750	0	0
Total Expenses	**808,782**	**909,049**	**0**	**985,062**

Parks and Recreation
Indian Riverside Park Administration

Accounts of Interest

03400 - A/C maintenance and A/C maintenance agreements ($14k), fire alarm and security monitoring ($6k), fire alarm and security maintenance ($2.8k), The Mansion at Tuckahoe aquarium maintenance ($3.9k), pest control ($100).
03404 - Contracted restroom maintenance ($25,850), Dockside and mansion cleaning ($34,150).
03409 - Landscaping and mowing services for IRSP and mansion.
03410 - Contractual staffing services for IRSP and The Mansion at Tuckahoe based on projected bookings.
03413 - Creation of a new line item to facilitate more accurate monitoring of banking fees, previously budgeted in 03400 Contractual Services line item ($13.2k).
04100 - 04200 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
04301 - Adjusted based on usage and projected electricity cost increase of 2.5%.
04303 - 04800 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
05179 - 05199 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
05204 - 05500 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.

Significant Changes

There are no significant program changes.

Parks and Recreation
Recreation Programs

Mission Statement

In partnership with Martin County residents, the Parks and Recreation Department cultivates programs, parks and services that improve quality of life, preserve natural resources and satisfy the community needs for recreation, fitness and leisure.

Services Provided

Management, permitting and implementation of recreation programs, athletics, special events, event support, facility scheduling, volunteers and special population programming.

Goals and Objectives

- Strive for maximum cost recovery through increased revenue opportunities
- Provide effective customer service
- Ensure employees are adequately trained to successfully support Recreation programs
- Ensure Efficiency, Transparency, Accountability, and Effectiveness

Benchmarks

- Agencies and organizations in Florida operating similar recreational programming, athletic activities and special events for program quality, fees and participant satisfaction
- Commission for Accreditation of Park and Recreation Agencies (CAPRA) operational and programming standards
- State of Florida and National Recreation and Parks Association training standards

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Customer Satisfaction	%	98	95	N/A	95
FTE Staff Hours of Continuing Education	#	10	10	N/A	10
Positive Public Perception	%	99	85	N/A	85
Newly Explored Revenue Opportunities	#	3	3	N/A	3

Outcomes

- Produce 200 surveys and realize 95% customer satisfaction and 85% positive public perception regarding recreation programs, athletics, special events, event support, facility scheduling, volunteers and special population programming.
- Staff will present to Director revenue opportunities for possible implementation.
- FTE staff will produce documentation of a minimum of 10 hours of continuing education resulting in a well-trained workforce.

Parks and Recreation
Recreation Programs

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Administrative Assistant	1.00	1.00
Events & Volunteer Coordinator	1.00	1.00
Food & Beverage Manager	1.00	1.00
Marketing Coordinator	0.10	0.10
Marketing Manager	0.10	0.10
Program Supervisor	1.00	1.00
Purchasing Coordinator	0.22	0.22
Rec Planning & Grants Coordinator	0.25	0.25
Recreation Administrator	1.00	1.00
Recreation Coordinator	3.25	3.25
Recreation Supervisor	0.75	0.75
Senior Marketing Coordinator	0.05	0.05
Total FTE	**9.72**	**9.72**

Parks and Recreation
Recreation Programs

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	549,938	580,723	0	597,376
01400 Overtime	533	0	0	0
01501 Cell Phone Stipend	4,066	4,434	0	3,297
01504 Class C Meal Reimbursement	17	0	0	0
02101 FICA	31,630	36,005	0	37,037
02102 Medicare	7,397	8,420	0	8,662
02200 Retirement Contributions	74,722	79,153	0	83,812
02300 Life and Health Insurance	132,352	149,830	0	155,464
02600 Salary/Fringe Chargebacks	(3,416)	0	0	0
03400 Other Contractual Services	186,319	102,015	0	82,825
03404 Janitorial Services	54,465	74,500	0	61,500
03410 Other Contractual Svcs - Staffing	699,245	869,475	0	730,000
03413 Banking Fees	0	0	0	62,400
04000 Travel and Per Diem	256	0	0	1,000
04002 Travel and Per Diem/Educational	1,787	2,000	0	5,000
04100 Communications	7,465	7,000	0	7,500
04104 Communications - Data/Wireless Svcs	469	260	0	0
04200 Freight and Postage	4,787	3,000	0	3,000
04300 Utility Services	1,180	14,000	0	0
04301 Electricity	52,681	49,639	0	45,582
04303 Water/Sewer Services	3,370	7,880	0	3,454
04400 Rentals and Leases	139	0	0	0
04401 Rentals and Leases/Pool Vehicles	590	200	0	200
04406 Rentals and Leases/Light Fleet	0	0	0	7,033
04500 Insurance	24,382	26,210	0	27,000
04600 Repairs and Maintenance	39,061	31,600	0	39,100
04610 Vehicle Repair and Maintenance	993	1,600	0	1,600
04611 Building Repair and Maintenance	49,088	100,498	0	83,238
04613 Maintenance Material	2,454	0	0	0
04700 Printing and Binding	385	3,800	0	1,500
04800 Promotional Activities	785	5,500	0	3,500
04900 Other Current Charges	2,940	1,200	0	2,150
04910 Fleet Replacement Charge	5,400	5,536	0	0
05100 Office Supplies	2,400	2,500	0	2,500
05179 Other Equipment $1000-$4999.99	13,986	5,000	0	7,000
05195 Non-Capital Computer Equipment	3,921	5,500	0	5,500
05199 Other Non-Capital Equipment	17,765	17,000	0	17,000
05200 Operating Supplies	92,545	114,435	0	87,000
05204 Fuel	8,796	2,300	0	2,530
05210 Food	445,720	540,500	0	420,500
05211 Software Services	1,257	400	0	400

Parks and Recreation
Recreation Programs

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
05213 Medical Supplies	37	0	0	0
05220 Cost of Goods Sold - Alcohol	60,524	72,000	0	58,000
05400 Publications and Memberships	213	500	0	510
05403 Online Database/Subscriptions	937	0	0	0
05500 Training	5,541	9,775	0	10,565
Total Expenses	**2,589,121**	**2,934,388**	**0**	**2,664,735**

Accounts of Interest

03400 - Programming for summer camps, events and other recreation related services.
03404 - Contracted services for cleaning of the floors/carpets at community centers.
03410 - Contractual staffing for Seaside Café, customer service attendants for facilities, athletics, skate parks and camp programs.
03413 - Creation of a new line item to facilitate more accurate monitoring of banking fees, previously budgeted in 03400 Contractual Services line item ($62.4k).
04100 - 04104 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
04300 - Adjusted based on usage and to reflect the operational needs anticipated for FY26.
04301 - Adjusted to reflect the operational needs anticipated for FY26.
04303 - Adjusted to reflect the operational needs anticipated for FY26.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04500 - 04600 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
04611- 04900 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.
05179 - Adjusted to reflect the operational needs anticipated for FY26.
05200 - 05210 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
05220 - 05500 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.

Significant Changes

Sand Dune Café is closed and has been removed from the budget for fiscal year 26. The adopted budget amount in Fiscal Year 2025 for Sand Dune Café was $339,892 which will show as a budget reduction in Fiscal Year 2026.

The Seaside Café operation continues to recognize revenues that exceed its operational costs. This budget reflects the additional costs for the cafe operations, which are offset by fee revenues.

Seaside Café is expected to collect $1.688 million in fees, which exceeds its projected operational needs by approximately $300,000.

During Fiscal Year 2025 one (1) FTE position (Business Coordinator) reallocated to Indian Riverside Park, one (1) FTE position (Food and Beverage Chef) reallocated to Golf Course Operations Department (Food and Beverage Manager), one (1) FTE position (Recreation Coordinator) reallocated from Recreation Grants Department.

Parks and Recreation
Recreation Grants

Mission Statement

In partnership with Martin County residents, the Parks and Recreation Department cultivates programs, parks and services that improve quality of life, preserve natural resources and satisfy the community needs for recreation, fitness and leisure.

Services Provided

No cost after school and summer programming throughout Martin County that include opportunities for recreation, education, health and wellness, as well as arts and culture programming are provided throughout all program locations. No cost teen events and programming opportunities are offered to middle school and high school students throughout the year.

Goals and Objectives

- Meet program grant requirements set forth by the Children's Services Council (CSC)
- Provide effective customer service
- Ensure employees are adequately trained to successfully support Recreation Grant programs
- Ensure Efficiency, Transparency, Accountability, and Effectiveness

Benchmarks

- Agencies and organizations in Florida operating similar after school, summer and teen programming for program quality, legal requirements and participant satisfaction
- Commission for Accreditation of Park and Recreation Agencies (CAPRA) operational and programming standards
- State of Florida and National Recreation and Parks Association training standards

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Customer Satisfaction	%	99	95	N/A	95
Meet Measures Established by CSC	%	100	100	N/A	100
Positive Public Perception	%	99	95	N/A	95
Staff Hours of CSC Required Professional Development Hours	#	15	15	N/A	15

Outcomes

- Produce 100 surveys and realize 95% customer satisfaction and 95% positive public perception regarding after school, summer and teen grant programming.
- Staff will produce documentation of a minimum of 15 hours of Professional Development hours as outlined in the Children's Services Council of Martin County (CSC) contract.
- Meeting measures established by CSC related to opportunities for recreation, education, health and wellness, as well as arts and culture programming to continue offering no cost after school, summer and teen programming to Martin County school-aged youth.

Parks and Recreation
Recreation Grants

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Recreation Planning and Grants Coordinator	0.75	0.75
Recreation Coordinator	0.75	0.75
Recreation Supervisor	1.25	1.25
Teen Coordinator	1.00	1.00
Total FTE	**3.75**	**3.75**

Parks and Recreation
Recreation Grants

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	243,778	238,400	0	213,693
01501 Cell Phone Stipend	1,334	1,488	0	1,368
02101 FICA	14,197	14,781	0	13,249
02102 Medicare	3,320	3,457	0	3,098
02200 Retirement Contributions	33,164	32,494	0	29,981
02300 Life and Health Insurance	54,817	52,532	0	56,480
02600 Salary/Fringe Chargebacks	3,416	(81,094)	0	(81,094)
03400 Other Contractual Services	65,800	13,415	0	13,415
03410 Other Contractual Svcs - Staffing	255,266	90,000	0	90,000
04200 Freight and Postage	12	0	0	0
04611 Building Repair and Maintenance	776	0	0	0
04700 Printing and Binding	0	3,000	0	2,000
04800 Promotional Activities	32	5,900	0	5,900
05100 Office Supplies	302	1,500	0	1,500
05199 Other Non-Capital Equipment	199	0	0	0
05200 Operating Supplies	9,663	0	0	0
05500 Training	590	0	0	1,000
Total Expenses	**686,953**	**375,873**	**0**	**350,590**

Accounts of Interest

02600 - Children Services Council funded salary chargebacks.
03400 - Transportation, field trips and in-house programming for grant programs.
03410 - Contractual staffing for grant programs.
04700 - Adjusted to reflect the operational needs anticipated for FY26.
05500 - Increase is attributed to DCF and grant training essential for departmental operations.

Significant Changes

During Fiscal Year 2025, one (1) FTE position (Recreation Coordinator) reallocated to Recreation Programs Department.

Parks and Recreation
Cooperative Extension Services

Mission Statement

In partnership with Martin County residents, the Parks and Recreation Department cultivates programs, parks and services that improve quality of life, preserve natural resources and satisfy the community needs for recreation, fitness and leisure.

Services Provided

Educational programs are offered in the following areas:

- Commercial Horticulture and Sustainable Agriculture
- Florida Sea Grant Program
- Florida Master Naturalist Certification
- Florida Friendly Landscaping Certified Professional
- Florida Friendly Landscaping (FFL)
- 4-H Youth Development
- Nutrition and Health
- Master Gardener Certification Training
- Green Industry Best Management Practices Fertilizer Certification
- Certification/License: Pesticide, Aquatic, General Standards, etc.

Goals and Objectives

- Implement a public education plan to target specific groups such as: homeowners, residents, businesses, youth, commercial industry associations, and community groups
- Provide landscape and gardening diagnostic services to residents by trained Master Gardener volunteers
- Build a core of trained volunteers to extend the reach of county Extension agents and programming
- Educate and certify business personnel to maintain levels of safety and environmental sustainability

Benchmarks

- UF/IFAS Master Gardener Certifications
- Department of Environmental Protection Certifications
- FL DACS Division of Agricultural Environmental Services Certifications

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Educational Contacts	#	238,191	100,000	N/A	100,000
Sharing New Knowledge	#	173,879	180,000	N/A	180,000
Customer Satisfaction	%	93	95	N/A	95
Volunteer Hours	#	13,833	20,000	N/A	20,000

Outcomes

- Master Gardeners helped 2,105 residents through their Garden and Landscape Help Desk.
- Volunteer hours are valued at $29.41 per hour according to 2022 Florida data from the Independent Sector. Value of Extension volunteer hours = $384,153.
- 11 new Master Gardeners were trained.
- 123 professionals received the Green-Industries Best Management Practices Certification, Living Shoreline Certification, and Florida Master Naturalist Training.

Parks and Recreation
Cooperative Extension Services

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03400 Other Contractual Services	233,069	256,395	0	279,808
03404 Janitorial Services	3,000	3,000	0	3,000
04100 Communications	1,345	1,050	0	1,050
04301 Electricity	5,758	5,758	0	5,758
04304 Garbage/Solid Waste Services	0	1,100	0	1,100
04401 Rentals and Leases/Pool Vehicles	0	165	0	165
04402 Rentals and Leases/Copier Leases	2,322	2,300	0	2,300
04406 Rentals and Leases/Light Fleet	0	0	0	2,253
04600 Repairs and Maintenance	8,559	2,950	0	2,950
04610 Vehicle Repair and Maintenance	755	700	0	700
04611 Building Repair and Maintenance	182	795	0	250
04700 Printing and Binding	1,112	700	0	700
04900 Other Current Charges	8	0	0	0
04910 Fleet Replacement Charge	2,300	1,925	0	0
05100 Office Supplies	505	2,200	0	750
05200 Operating Supplies	1,054	1,300	0	1,000
05204 Fuel	993	805	0	885
Total Expenses	**261,052**	**281,143**	**0**	**302,669**

Accounts of Interest

03400 - Florida Yards and Neighbors Contract with University of Florida.
03404 - Janitorial costs for Cooperative Extension Office.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04611 - Adjusted to reflect the operational needs anticipated for FY26.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.
05100 - 05204 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.

Significant Changes

There are no significant program changes.

Parks and Recreation
Phipps Park

Mission Statement

In partnership with Martin County residents, the Parks and Recreation Department cultivates programs, parks and services that improve quality of life, preserve natural resources and satisfy the community needs for recreation, fitness and leisure.

Services Provided

Phipps Park Campground is a 60-acre conservation and recreational campground area located along the Okeechobee Waterway. Park amenities include; boat ramp access, restrooms, laundry rooms, and 66 scenic campsite views.

Goals and Objectives

- Monitor customer satisfaction through utilization of user surveys
- Implement an advertising and marketing plan to improve cost recovery efforts to become revenue neutral

Benchmarks

- Best practices management of South Bay and Johnathan Dickinson campgrounds
- Customer Satisfaction rating of 90% as benchmarked against Brevard County and Palm Beach County

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Customer Satisfaction - Phipps Park	%	88	90	N/A	90
Self-Sufficient Campground	$	543,773	1,103,300	N/A	1,103,300

Outcomes

- 100 annual surveys of park patrons will be completed with a 90% satisfaction rating.
- Revenues will exceed all park expenses.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Administrative Assistant	0.10	0.10
Assistant Parks and Recreation Director	0.10	0.10
Marketing Coordinator	0.20	0.20
Marketing Manager	0.10	0.10
Parks Administrator	1.00	1.00
Purchasing Coordinator	0.18	0.18
Senior Marketing Coordinator	0.10	0.10
Total FTE	**1.78**	**1.78**

Parks and Recreation
Phipps Park

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	119,154	133,633	0	149,935
01501 Cell Phone Stipend	208	246	0	312
02101 FICA	6,983	8,285	0	9,296
02102 Medicare	1,633	1,938	0	2,174
02200 Retirement Contributions	16,217	18,214	0	21,036
02300 Life and Health Insurance	24,739	29,071	0	32,133
03400 Other Contractual Services	2,933	40,000	0	9,000
03404 Janitorial Services	4,392	8,000	0	8,000
03409 Mowing and Landscaping Services	87,729	122,000	0	122,000
03410 Other Contractual Svcs - Staffing	100,487	100,000	0	110,000
03413 Banking Fees	0	0	0	31,000
04000 Travel and Per Diem	1,261	0	0	1,500
04002 Travel and Per Diem / Educational	964	0	0	1,000
04100 Communications	0	860	0	0
04104 Communications - Data/Wireless Svc	755	0	0	860
04200 Freight and Postage	357	25	0	300
04301 Electricity	50,054	46,176	0	52,550
04303 Water/Sewer Services	7,380	13,133	0	13,133
04600 Repairs and Maintenance	6,493	2,300	0	6,500
04603 Lift Station Repair and Maintenance	0	8000	0	1,500
04606 Water Lines Repair and Maintenance	588	0	0	0
04610 Vehicle Repair and Maintenance	0	300	0	300
04611 Building Repair and Maintenance	3,948	20,000	0	20,000
04613 Maintenance Material	1,213	4,000	0	1,200
04700 Printing and Binding	0	1,500	0	0
04800 Promotional Activities	438	3,000	0	500
04900 Other Current Charges	597	250	0	600
05100 Office Supplies	168	500	0	170
05179 Other Equipment $1000-$4999.99	0	2,000	0	1,000
05199 Other Non-Capital Equipment	539	1,200	0	500
05200 Operating Supplies	6,416	20,000	0	6,500
05204 Fuel	0	1,035	0	1,139
05211 Software Services	33	0	0	0
05400 Publications and Memberships	1,386	0	0	1,386
05500 Training	1,175	0	0	1,200
09902 Budget Reserves / Capital Outlay	0	658,000	0	658,000
Total Expenses	**448,244**	**1,243,666**	**0**	**1,264,724**

Parks and Recreation
Phipps Park

Accounts of Interest

03400 - Pest control; tree trimming; and construction services. Decrease due to banking fees reallocated to 03413.
03404 - Restroom cleaning contract.
03409 - Mowing and landscaping to improve park maintenance as well as maintain stormwater treatment area.
03410 - Contractual staffing for Phipps Park.
03413 - Creation of a new line item to facilitate more accurate monitoring of banking fees, previously budgeted in 03400 Contractual Services line item ($31k).
04000 - 04200 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
04301- Adjusted based on usage and projected electricity cost increase of 2.5%.
04600 - 04603 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
04613 - 05204 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
05400 - Adjusted to reflect the operational needs anticipated for FY26.
05500 - Increase is attributed to staff pursuing professional certifications and training essential for departmental operations.
09902 - Budgeted reserves based on revenue projections and anticipated operating expenditures.

Significant Changes

Phipps Park is projected to collect approximately $1.2M in campground rental fees. The Fiscal Year 2026 tentative budget includes a budgeted reserve for the net revenues expected over operational costs (estimated at approximately $650K). The net proceeds of the campground are programmed into the Phipps Park Fixed Asset Replacement Program (FARB) at the conclusion of each fiscal year.

Parks and Recreation
Sailfish Splash Waterpark/Pool

Mission Statement

In partnership with Martin County residents, the Parks and Recreation Department cultivates programs, parks and services that improve quality of life, preserve natural resources and satisfy the community needs for recreation, fitness and leisure.

Services Provided

Sailfish Splash Waterpark and competitive pool will provide an exceptional lifeguard services program to safeguard the public for all offered aquatic activities. The facility will offer a comprehensive swim program, exciting waterpark attractions, full service concession operation, cabana rental program, gift store, various recreation swim activities and will host collegiate, high school and club swim team practices and swim meets.

Goals and Objectives

- Implement and monitor advertising, promotional and branding strategies to meet cost recovery goals
- Meet or exceed expectations for aquatic safety operational audits
- Monitor daily operating expenses and revenue to meet the cost recovery goals
- Meet or exceed a guest experience satisfaction ratings of 95% or higher
- Offer quality-based food, beverage products to the public for consumption at a 90% rating or higher

Benchmarks

- World Waterpark Association operational guidelines
- Benchmark against other South Florida community waterparks operated by Miami Dade Parks and Recreation, Broward County Parks and Recreation Department and Palm Beach County Parks and Recreation Department
- Florida Restaurant Association food safety standard guideline
- Aquatic safety operational audit standard from Jeff Ellis and Associates
- Following swimming and diving meet guidelines as it relates to USA Swimming and Diving and the Florida High School Athletic Association

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Waterpark Attendance	#	54,180	60,000	N/A	60,000
Safety Audits	#	4	4	N/A	4
Cost Recovery	%	89	90	N/A	90
Food and Beverage Surveys	%	87	90	N/A	90
Guest Experience Surveys	%	82	90	N/A	90

Outcomes

- Exceed 60,000 paid patrons during the waterpark season
- Produce four Aquatic Safety audits that meets or exceeds expectations
- Recover 90% of annual operational expenses with annual revenue collected
- Produce 100 annual guest experience surveys and obtain a result of 90% or higher
- Produce 100 food and beverage surveys and obtain a result of 90% or higher

Parks and Recreation
Sailfish Splash Waterpark/Pool

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Administrative Assistant	0.30	0.30
Aquatic Maintenance Supervisor	1.00	1.00
Aquatics Manager	1.00	1.00
Marketing Coordinator	0.20	0.20
Marketing Manager	0.10	0.10
Purchasing Coordinator	0.04	0.04
Senior Aquatics & Park Manager	1.00	1.00
Senior Marketing Coordinator	0.40	0.40
Senior Parks Services Specialist	0.20	0.20
Total FTE	**4.24**	**4.24**

Parks and Recreation
Sailfish Splash Waterpark/Pool

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	227,525	247,976	0	276,031
01300 Other Salaries	579,736	600,000	0	600,000
01400 Overtime	183	0	0	0
01501 Cell Phone Stipend	424	558	0	558
02101 FICA	49,465	15,375	0	17,114
02102 Medicare	11,568	3,596	0	4,002
02200 Retirement Contributions	35,559	33,799	0	38,727
02300 Life and Health Insurance	38,721	42,077	0	45,486
03400 Other Contractual Services	5,142	15,000	0	5,200
03404 Janitorial Services	0	5,000	0	0
03409 Mowing & Landscaping Services	47,738	45,000	0	50,000
03410 Other Contractual Svcs - Staffing	11,227	0	0	0
03413 Banking Fees	0	0	0	47,000
04000 Travel and Per Diem	252	0	0	300
04002 Travel and Per Diem/Educational	1,387	3,710	0	2,987
04101 Communications-Cell Phones	696	0	0	700
04104 Communications - Data/Wireless Svc	2,038	2,400	0	2,000
04200 Freight and Postage	2,970	2,500	0	3,000
04300 Utility Services	9,110	12,000	0	9,100
04301 Electricity	174,199	192,400	0	183,750
04303 Water/Sewer Services	59,911	35,000	0	55,000
04401 Rentals and Leases/Pool Vehicles	210	100	0	210
04402 Rentals and Leases/Copier Leases	1,545	1,200	0	1,600
04500 Insurance	85,919	86,500	0	140,000
04600 Repairs and Maintenance	23,830	35,000	0	25,000
04611 Building Repair and Maintenance	6,239	20,000	0	6,500
04613 Maintenance Material	291	5,000	0	500
04614 Hardware Maintenance	490	0	0	0
04700 Printing and Binding	733	1,000	0	1,000
04800 Promotional Activities	625	10,000	0	5,000
04900 Other Current Charges	5,325	1,000	0	5,400
05100 Office Supplies	288	1,300	0	500
05175 Computer Equipment $1000-$4999.99	5,493	0	0	5,500
05179 Other Equipment $1000-$4999.99	1,285	0	0	1,200
05195 Non-Capital Computer Equipment	1,999	0	0	2,000
05199 Other Non-Capital Equipment	5,388	0	0	5,500
05200 Operating Supplies	43,114	70,000	0	43,000
05201 Chemicals	184,306	200,000	0	196,000
05207 Computer Supplies	45	0	0	0
05208 Software Licenses	0	540	0	0
05210 Food	113,551	150,000	0	125,000
05211 Software Services	837	2,000	0	0

Parks and Recreation
Sailfish Splash Waterpark/Pool

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
05213 Medical Supplies	452	1,000	0	500
05400 Publications and Memberships	499	1,500	0	500
05402 Publications/Subscriptions	250	0	0	250
05500 Training	15,216	16,000	0	16,000
Total Expenses	**1,755,781**	**1,858,531**	**0**	**1,922,115**

Accounts of Interest

03400 - Background checks for employees, pest control services, contractual maintenance, UV maintenance. Decrease due to banking fees being reallocated to 03413.
03404 - Janitorial cleaning by staff for the waterpark. Decreased based on actual expenditures.
03409 - Mowing and landscaping contracts for the waterpark. Increased based on actual expenditures.
03410 - Decrease due to Senior Aquatics Manger converted to FTE (Full Time Employee).
03413 - Creation of a new line item to facilitate more accurate monitoring of banking fees, previously budgeted in 03400 Contractual Services line item ($47k).
04000 - 04300 - Reallocating funding between lines to match actual expenditures.
04301 - Adjusted based on usage.
04303 - 04613 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
04800 - 05201 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
05208 - 05402 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.

Significant Changes

There are no significant program changes.

Parks and Recreation
Golf Course Operations

Mission Statement

In partnership with Martin County residents, the Parks and Recreation Department cultivates programs, parks and services that improve quality of life, preserve natural resources and satisfy the community needs for recreation, fitness and leisure.

Services Provided

Sailfish Sands Golf Course consists of a Reversible 9-hole and a Championship 18-hole golf course that provides an exceptional golf course experience to the general public. The facility includes other services including but not limited to; clubhouse/hitting bays contracted operation, professional golf lessons, pro-shop sales, Top Tracer driving range, food/beverage and tournaments open to the public.

Goals and Objectives

- Create Daily Rounds/Revenue reports and monitor budget weekly
- Evaluate range fees and monitor
- Collect 100 annual customer surveys
- Increase participation in all Golf programs
- Evaluate food and beverage costs and implement up-to-date food and beverage trends in the restaurant
- Monitor and evaluate hitting bay rental program
- Grow junior golf participation

Benchmarks

National Golf Foundation and PGA of America

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Collect golf revenue to cover operating expenses	$	N/A	Positive net revenue over expenses	N/A	Positive net revenue over expenses
Increase driving range revenue by 5%	%	N/A	5% over FY24 actuals	N/A	5% over FY25 actuals
Meet or exceed customer experience by 90% or higher	%	N/A	90% over FY24 Actuals	N/A	90% over FY25 Actuals
Increase participation in all golf programs by 20%	%	N/A	20% over FY24 Actuals	N/A	20% over FY25 Actuals
Increase restaurant & bar revenue by 5%	%	N/A	5% over FY24 Actuals	N/A	5% over FY25 Actuals
Increase Hitting Bay revenue by 5%	%	N/A	5% over FY24 Actuals	N/A	5% over FY25 Actuals
Increase Junior Golf attendance by 20%	%	N/A	5% over FY24 Actuals	N/A	5% over FY25 Actuals

Outcomes

- Monitor Golf Revenue via POS and promote on social media
- Monitor Driving Range Revenue via POS and promote on social media
- Market and Promote Junior Golf on social media
- Market and Promote Program on Social media/email
- Provide online surveys on website
- Monitor Restaurant & Hitting Bay Revenue on POS and promote on social media

Parks and Recreation
Golf Course Operations

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Administrative Assistant	0.20	0.20
Assistant Golf Course Administrator	1.00	1.00
Food and Beverage Manager	1.00	1.00
Golf Course Administrator	1.00	1.00
Golf Course Maintenance Superintendent	0.75	0.75
Marketing Coordinator	0.40	0.40
Marketing Manager	0.10	0.10
Purchasing Coordinator	0.29	0.29
Senior Marketing Coordinator	0.40	0.40
Total FTE	**5.14**	**5.14**

Parks and Recreation
Golf Course Operations

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	279,327	308,821	0	390,626
01300 Other Salaries	1,401	0	0	0
01501 Cell Phone Stipend	1,462	1,686	0	1,554
01504 Class C Meal Reimbursement	48	0	0	0
02101 FICA	15,782	19,147	0	24,219
02102 Medicare	3,691	4,478	0	5,664
02200 Retirement Contributions	36,666	42,093	0	54,804
02201 Pension Expense NPL Adjust	41,093	0	0	0
02300 Life and Health Insurance	58,197	72,136	0	85,727
02610 Other Postemployment Benefits	(40,237)	0	0	0
03100 Professional Services	2,500	2,500	0	2,500
03101 Professional Services - IT	400	0	0	0
03400 Other Contractual Services	170,017	60,000	0	88,000
03404 Janitorial Services	2,770	3,000	0	0
03409 Mowing & Landscaping Services	146,013	0	0	0
03410 Other Contractual Svcs - Staffing	1,538,068	1,625,000	0	1,494,711
03413 Banking Fees	0	0	0	99,800
04000 Travel and Per Diem	3,006	0	0	3,000
04001 Travel and Per Diem/Mandatory	87	1,997	0	1,997
04002 Travel and Per Diem/Educational	0	3,000	0	0
04100 Communications	2,241	3,000	0	3,000
04104 Communications-Data/Wireless Svc	1,372	265	0	1,565
04200 Freight and Postage	7,579	800	0	5,800
04300 Utility Services	25,630	50,000	0	27,000
04301 Electricity	95,133	128,600	0	100,875
04303 Water/Sewer Services	13,414	17,250	0	14,700
04400 Rentals and Leases	15,300	40,000	0	16,000
04401 Rentals and Leases/Pool Vehicles	80	0	0	0
04402 Rentals and Leases/Copier Leases	1,545	4,000	0	1,800
04500 Insurance	1,653	0	0	2,000
04600 Repairs and Maintenance	67,420	82,000	0	78,000
04603 Lift Station Repair and Maintenance	468	1,000	0	1,000
04610 Vehicle Repair and Maintenance	0	2,500	0	2,500
04611 Building Repair and Maintenance	13,807	11,000	0	13,000
04613 Maintenance Material	76,206	420,000	0	309,150
04700 Printing and Binding	181	750	0	750
04800 Promotional Activities	6,383	26,000	0	11,000
04900 Other Current Charges	2,546	10,500	0	3,000
04910 Fleet Replacement Charge	0	2,500	0	0
05100 Office Supplies	809	1,550	0	1,250
05175 Computer Equipment $1000-$4999.99	3,342	0	0	0
05179 Other Equipment $1000-$4999.99	6,371	4,000	0	3,500

Parks and Recreation
Golf Course Operations

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
05195 Non-Capital Computer Equipment	4,417	0	0	4,500
05199 Other Non-Capital Equipment	12,606	2,000	0	7,000
05200 Operating Supplies	44,061	80,000	0	53,000
05204 Fuel	45,211	55,000	0	53,000
05208 Software Licenses	541	4,700	0	2,000
05210 Food	199,269	185,000	0	214,000
05211 Software Services	6,632	10,000	0	0
05213 Medical Supplies	60	500	0	0
05220 Cost of Goods Sold - Alcohol	102,370	40,000	0	109,000
05230 Cost of Goods Sold - Proshop	70,882	0	0	75000
05400 Publications and Memberships	2,300	2,500	0	2,500
05403 On Line Database/Subscriptions	248	0	0	0
05500 Training	3,251	8,000	0	4,000
09902 Budget Reserves/Capital Outlay	0	35,406	0	35,406
Total Expenses	**3,093,619**	**3,372,679**	**0**	**3,407,898**

Accounts of Interest

03400 - Independent contractor teaching professional lessons at Sailfish Sands Golf Course. Daily restroom cleaning and pressure washing maintenance.
03404 - Adjusted to reflect the operational needs anticipated for FY26.
03410 - Contractual staffing for pro shop, outside services, course maintenance and hitting bays.
03413 - Creation of a new line item to facilitate more accurate monitoring of banking fees, previously budgeted in 03400 Contractual Services line item ($99.8k).
04000, 04002 - Adjusted to reflect the correct line item. No increase/decrease overall.
04104 - 04100 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
04101 -04300 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
04301 - Adjusted based on usage and projected electricity cost increase of 2.5%.
04303 - 04400 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
04402 - 04600 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
04611 - 04613 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
04800 - 05100 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
05179 - 05230 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
05500 - Adjusted to reflect the operational needs anticipated for FY26.

Significant Changes

Sailfish Sands Golf Course, Hitting Bays and Restaurant is expected to collect approximately $3.7M in facility fees and miscellaneous revenues, with expected operating expenses of approximately $3.3M.

Sailfish Sands golf course maintenance has been moved from contracted mowing services to in-house management, creating a cost savings in contracted services, but increases in contractual staffing and chemicals for an overall operational decrease in course maintenance.

During Fiscal Year 2025, one (1) FTE position (Food and Beverage Manager) reallocated from Recreation Programs Department (Food and Beverage Chef), one (1) FTE position (Assistant Golf Course Administrator) reallocated from Parks Operations (Parks Service Specialist), one (1) FTE (PGA Professional) reallocated to Parks Operations, one (1) FTE position (Business Coordinator) reallocated to Indian Riverside Park Administration.

Public Works

Public Works
Program Chart
Total Full-Time Equivalents (FTE) = 171.50

- **Public Works Administration**
  Total Full Time Equivalents (FTE) = 8.00
- **Traffic Engineering**
  Total Full Time Equivalents (FTE) = 20.00
- **Transportation Planning (MPO)**
  Total Full Time Equivalents (FTE) = 5.00
- **Transit**
  Total Full Time Equivalents (FTE) = 6.00
- **Surveying and Mapping**
  Total Full Time Equivalents (FTE) = 9.00
- **Capital Projects**
  Total Full Time Equivalents (FTE) = 16.00
- **Environmental Resource Division**
  Total Full Time Equivalents (FTE) = 10.50
- **Engineering Services**
  Total Full Time Equivalents (FTE) = 14.00
- **Stormwater Maintenance Program**
  Total Full Time Equivalents (FTE) = 17.00
- **Field Operations**
  Total Full Time Equivalents (FTE) = 47.00
- **Mosquito Control**
  Total Full Time Equivalents (FTE) = 13.00
- **Real Property**
  Total Full Time Equivalents (FTE) = 5.00
- **Veterans Transit Services**
  Total Full Time Equivalents (FTE) = 1.00

				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**167.00**	**170.50**	**171.50**	**1.00**	**0.59%**
Total Budget Dollars	**23,904,585**	**25,662,489**	**27,551,194**	**1,888,705**	**7.36%**

Public Works

Introduction

The Public Works Department plans, designs, constructs, operates and maintains infrastructure for transportation, drainage, stormwater quality, beaches, conservation lands, and public works facilities. The Department also reviews permits and inspects private and public projects to ensure compliance with regulations, manages real property interests, transit services, environmentally sensitive lands, coastal resources, mosquito control services and responds to natural emergencies on behalf of the County.

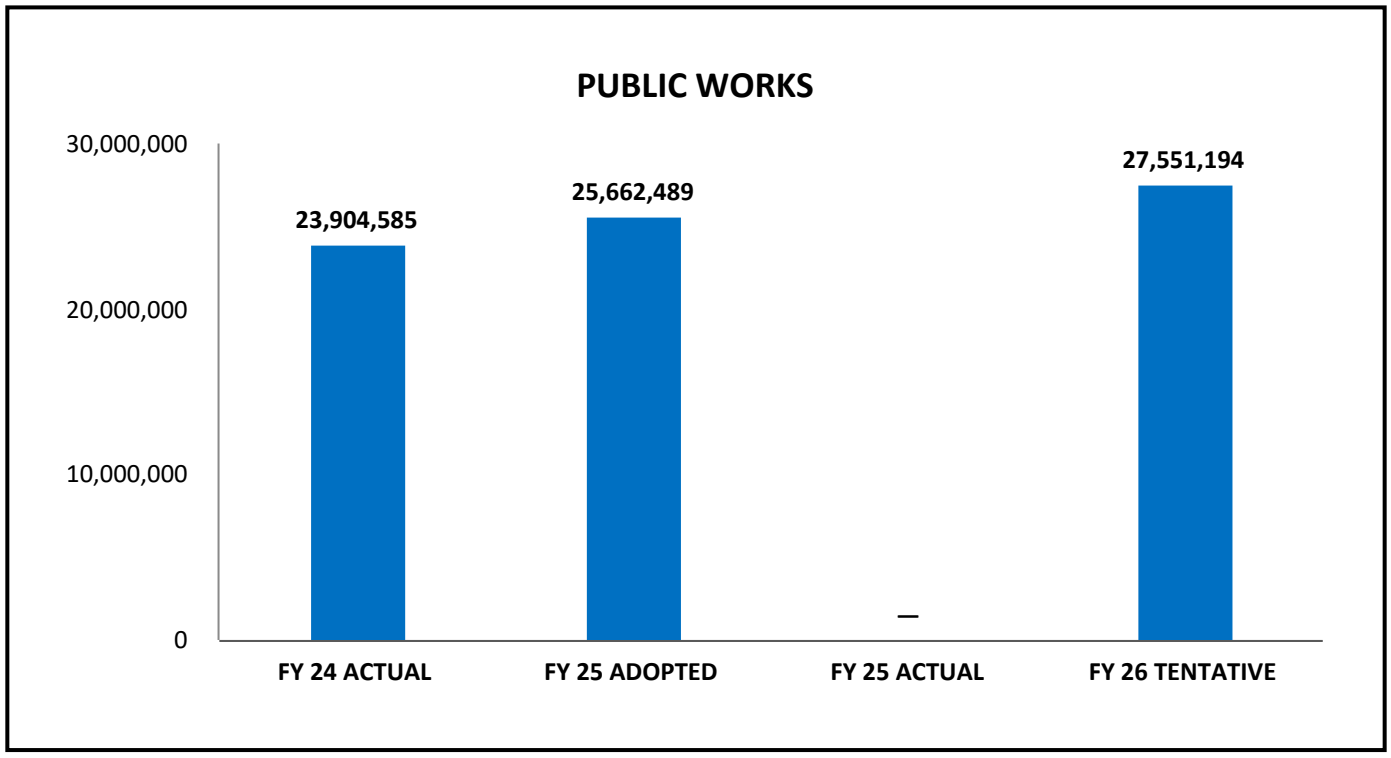
Key Issues and Trends

- Improve processes, staff productivity and customer service
- Leverage technology to collect data in the field and streamline operations
- Increase cross utilization of department resources across divisions
- Establish stable and dedicated funding source to meet stormwater service needs
- Participate in planning and implementation of asset management software
- Continued implementation of Accela to facilitate issuance of permits
- Identify and address issues associated with climate change and sea level rise
- Continue to review impacts of proposed high-speed passenger rail service
- Address problems related to discharges from Lake Okeechobee
- Advocate for Everglades restoration
- Implement the St. Lucie Inlet Management Plan
- Coordinate neighborhood restoration projects with septic to sewer conversions
- Prioritize resurfacing and drainage rehabilitation

Public Works

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Public Works Administration	1,175,311	1,285,552	0	1,423,515
Traffic Engineering	2,845,723	3,108,425	0	3,438,169
Transportation Planning (MPO)	1,034,055	799,620	0	1,036,902
Transit	3,357,028	2,099,129	0	2,154,807
Surveying and Mapping	802,410	892,064	0	1,013,780
Capital Projects	1,431,455	1,840,105	0	1,957,014
Environmental Resource Division	1,431,273	1,727,011	0	1,832,334
Engineering Services	1,299,085	1,404,391	0	1,679,369
Stormwater Maintenance Program	2,647,755	3,415,962	0	3,522,801
Field Operations	5,724,895	6,737,228	0	6,961,753
Mosquito Control	1,610,005	1,680,072	0	1,830,942
Real Property	462,404	528,881	0	546,315
Veterans Transit Services	83,186	144,049	0	153,493
Total Expenses	**23,904,585**	**25,662,489**	**0**	**27,551,194**



Public Works

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	9,270,024	10,447,325	0	11,414,047
01202 PTO Payout	1,969	0	0	0
01203 Standby Pay	43,885	39,600	0	49,400
01400 Overtime	27,911	56,300	0	56,300
01501 Cell Phone Stipend	38,032	40,319	0	35,999
01504 Class C Meal Reimbursement	1,486	0	0	0
02101 FICA	548,186	647,730	0	707,672
02102 Medicare	128,205	151,487	0	165,506
02200 Retirement Contributions	1,346,137	1,500,066	0	1,678,428
02300 Life and Health Insurance	1,848,192	2,304,212	0	2,413,320
03100 Professional Services	863,109	524,239	0	564,629
03101 Professional Services - It	5,000	0	0	0
03400 Other Contractual Services	3,742,066	3,107,859	0	3,168,767
03404 Janitorial Services	6,284	9,120	0	8,470
03409 Mowing & Landscaping Services	1,339,844	1,599,175	0	1,730,135
03410 Other Contractual Svcs - Staffing	203,522	287,131	0	287,131
03412 IT Hosting Service	13,706	16,234	0	16,234
03422 Oth Contr Svcs-Maintenance	269,576	271,500	0	271,500
03423 Oth Contr Svcs-Roads/Street Svcs	111,092	70,000	0	70,000
04000 Travel and Per Diem	9,659	19,625	0	30,660
04001 Travel and Per Diem/Mandatory	508	12,047	0	6,641
04002 Travel and Per Diem/Educational	44,183	43,209	0	64,307
04100 Communications	12,799	17,936	0	17,936
04101 Communications- Cell Phones	1,435	1,820	0	2,540
04104 Communications-Data/Wireless Svc	35,196	44,145	0	43,871
04200 Freight and Postage	15,716	12,400	0	13,080
04301 Electricity	47,110	55,546	0	56,468
04302 Streetlights	795,518	907,053	0	929,730
04303 Water/Sewer Services	146,484	126,066	0	126,566
04304 Garbage/Solid Waste Services	21,247	42,025	0	42,025
04305 Traffic Signals	42,955	50,504	0	51,767
04400 Rentals and Leases	5,964	23,990	0	24,038
04401 Rentals and Leases/Pool Vehicles	6,745	7,250	0	7,500
04402 Rentals and Leases/Copier Leases	9,956	10,109	0	10,767
04406 Rental and Leases/Light Fleet	0	0	0	274,686
04600 Repairs and Maintenance	274,750	405,898	0	396,523
04610 Vehicle Repair and Maintenance	559,208	527,135	0	538,145
04611 Building Repair and Maintenance	48,859	32,750	0	34,750
04612 Software Maintenance	64,740	72,100	0	74,263
04700 Printing and Binding	31,409	30,223	0	28,489
04800 Promotional Activities	870	300	0	5,300
04900 Other Current Charges	13,934	15,090	0	15,615
04910 Fleet Replacement Charge	241,758	281,045	0	0

Public Works

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
05100 Office Supplies	6,558	15,438	0	15,500
05175 Computer Equipment $1000-$4999.99	53,783	1,900	0	1,900
05179 Other Equipment $1000-$4999.99	13,244	15,498	0	29,834
05195 Non-Capital Computer Equipment	12,484	0	0	3,480
05199 Other Non-Capital Equipment	29,199	19,430	0	23,958
05200 Operating Supplies	138,328	173,800	0	177,076
05201 Chemicals	262,734	254,599	0	277,459
05204 Fuel	350,649	455,601	0	466,504
05207 Computer Supplies	5,663	6,080	0	6,120
05208 Software Licenses	349	2,430	0	2,440
05209 Landscape Materials	2,340	0	0	0
05210 Food	0	125	0	125
05211 Software Services	55,819	31,319	0	56,319
05300 Road Materials and Supplies	208,049	379,477	0	372,577
05400 Publications and Memberships	19,601	24,089	0	23,910
05402 Publications/Subscriptions	125	4,758	0	4,708
05500 Training	61,753	76,882	0	96,655
06100 Land	4,652	0	0	0
06400 Furniture and Equipment	52,635	64,500	0	64,500
06401 Computer Equipment	6,950	0	0	0
06402 Vehicles/Rolling Stock/Equip>$30k	0	0	0	7,924
06410 Vehicles - Fleet Maintenance	130,170	0	0	0
08200 Aid to Private Organizations	250,209	326,000	0	487,000
Total Expenses	**23,904,521**	**25,662,489**	**0**	**27,551,194**

Public Works

Revenues

Revenue Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Permits, Fees & Spec Assessments	22,000	40,000	0	40,000
Grants	2,273,598	474,075	0	550,357
Mass Transit	41,398	37,400	0	37,400
Other Transportation Fees	898,176	982,800	0	1,117,771
Other Charges For Services	314,644	370,000	0	370,000
Interest Earnings	446	0	0	0
Rents and Royalties	26	24	0	24
Disposition of Fixed Assets	70,087	0	0	0
Other Miscellaneous Revenues	107	0	0	0
Insurance Proceeds/Refunds	54,333	0	0	0
Road Projects	7,756,550	8,760,134	0	9,341,201
Beaches	404,817	500,647	0	535,069
Other County Capital Projects	545,082	721,672	0	785,217
Franchise Fees	327,305	474,326	0	452,783
Stormwater MSTU	3,948,292	5,097,111	0	5,224,558
Countywide Road Maintenance MSTU	3,312,375	3,687,475	0	3,943,378
Unincorporated MSTU	1,098,265	1,161,881	0	1,416,267
Hutchinson Island MSTU	11,518	15,600	0	15,600
General Fund	2,797,486	3,310,386	0	3,693,531
Community Broadband Network	28,016	28,958	0	28,038
Total Revenues	**23,904,521**	**25,662,489**	**0**	**27,551,194**

Public Works
Administration

Mission Statement

To provide, through managerial direction, technical expertise, and coordination with other departments, an environment that facilitates innovative solutions that are responsive to our residents, cost effective, and preserve a high quality of life for future generations.

Services Provided

Administration manages daily operations; coordinates inter and intra-governmental activities with the Board of County Commissioners, regulatory agencies and the public; updates and monitors specific departmental operating policies and procedures; and oversees programs by establishing work priorities based on Strategic Goals adopted by the Board of County Commissioners.

Goals and Objectives

- Provide leadership, strategic planning, and fiscal stewardship for the Department
- Ensure proper interdepartmental liaison activities are performed in accordance with established legal requirements as well as County policies and procedures
- Provide accurate information in a timely manner to the public, developers, and engineers regarding the County's infrastructure
- Foster a culture of continuing education to ensure that staff has the appropriate expertise to provide cost effective solutions using both traditional and innovative technologies

Benchmarks

- Respond to Requests for Information in a timely manner
- Reduce infrastructure maintenance backlog and level of service deficiencies
- Provide increased training and development to staff

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Staff Development Training	%	100	100	N/A	100
Employee Safety Training	%	100	100	N/A	100
Resolved RFS	%	92	96	N/A	95
Public Records Requests	%	100	95	N/A	95

Outcomes

Improved departmental processes and a well-trained staff ensure better customer service and a positive impact to the community.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Chief Project Engineer	1.00	1.00
County Engineer	1.00	1.00
Deputy Public Works Director	1.00	1.00
Public Works Director	1.00	1.00
PWD Administrative Coordinator	1.00	1.00
PWD Administrative Manager	1.00	1.00
PWD Outreach Coordinator	1.00	1.00
Senior Public Works Grant Coordinator	1.00	1.00
Total FTE	**8.00**	**8.00**

Public Works
Administration

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	826,625	899,403	0	982,011
01501 Cell Phone Stipend	1,261	1,440	0	1,440
01504 Class C Meal Reimbursement	164	0	0	0
02101 FICA	49,132	55,763	0	60,885
02102 Medicare	11,490	13,042	0	14,239
02200 Retirement Contributions	149,373	160,943	0	177,984
02300 Life and Health Insurance	111,612	125,276	0	148,083
04000 Travel and Per Diem	491	3,170	0	5,500
04001 Travel and Per Diem/Mandatory	0	250	0	250
04002 Travel and Per Diem/Educational	9,396	2,400	0	8,400
04104 Communications-Data/Wireless	70	600	0	600
04200 Freight and Postage	222	1,000	0	1,000
04401 Rentals and Leases/Pool Vehicles	120	90	0	90
04402 Rentals and Leases/Copier Leases	4,287	5,200	0	5,858
04600 Repairs and Maintenance	0	100	0	100
04700 Printing and Binding	1,320	2,900	0	3,100
04810 Promotional Programs Expense	64	0	0	0
04900 Other Current Charges	212	0	0	0
05100 Office Supplies	941	1,300	0	1,300
05195 Non-Capital Computer Equipment	1,311	0	0	0
05199 Other Non-Capital Equipment	0	300	0	300
05200 Operating Supplies	333	300	0	300
05207 Computer Supplies	74	1,300	0	1,300
05208 Software Licenses	0	1,000	0	1,000
05211 Software Services	252	0	0	0
05400 Publications and Memberships	3,083	4,085	0	4,085
05500 Training	3,477	5,690	0	5,690
Total Expenses	**1,175,311**	**1,285,552**	**0**	**1,423,515**

Accounts of Interest

04000 - Increase to support technical training and industry-specific conferences for 8 staff members.
04002 - Increase to support technical training and industry-specific conferences for 8 staff members.
04402 - New copier lease resulted in an increase in monthly lease fee.
04700 - Increase in printing costs due to higher charges associated with the new copier lease.

Significant Changes

There are no significant program changes.

Public Works
Traffic Engineering

Mission Statement

To provide the traveling public the orderly, safe, efficient, and convenient movement of people and goods by maintaining an appropriate balance between well-organized operations and safety along the transportation network of Martin County.

Services Provided

- Operation and maintenance of all traffic signals, pedestrian signals, flashing signals, school zone and other warning flashers, and illuminated street name signs throughout Martin County in accordance with the standards imposed by the Manual on Uniform Traffic Control Devices (MUTCD), the International Municipal Signal Association (IMSA), and the Florida Department of Transportation (FDOT)
- Operation and maintenance of the Advanced Traffic Management System (ATMS), which is the network of video data collection and fiber optic communication used to monitor traffic flows, troubleshoot malfunctions, and remotely adjust traffic signal timing
- Operation and maintenance of streetlights on County and State roadways
- Maintenance of all regulatory, warning, guide, and informational signs along County roadways
- Collection of vehicular traffic volumes along the non-local roadway network throughout the County, which is used to produce the annual Roadway Needs Assessment and Level of Service and Inventory Reports, which provide characteristics, historic volumes and available capacity of the roadways and the roadways that are most likely to carry volumes that exceed their capacity in the short and long term
- Evaluation of the crash data to identify safety improvement projects on County and State roadways
- Conduct speed studies to substantiate requests for modifications to influence the speed of motorists along the County's roadways
- Review of development applications and future land use map amendments to evaluate compliance with the Transportation Element of the County's Comprehensive Growth Management plan
- Conduct oversight of the design, permitting, and construction of intersection improvements, traffic safety or calming measures, and traffic signal installation, replacement and modifications
- Provide prompt response and feedback to inquiries from the public, elected officials, and the media regarding the operation of the traffic signals, the maintenance of traffic control signs, traffic volumes, traffic concurrency, sight obstructions, crash reports, etc.
- Apply and maintain thermoplastic pavement markings on County roadways

Goals and Objectives

- Respond and repair to malfunctioning traffic signals within 3 hours of notification
- Respond and repair to downed STOP signs within 3 hours of notification
- Produce the annual Roadway Needs Assessment and Roadway Level of Service and Inventory Report by April
- Perform all activities necessary to ensure the County conducts maintenance in compliance with the compensation agreements
- Respond to Service Requests within the applicable timeframe
- Locate and mark underground communication cabling within 48 hours of being requested

Benchmarks

The Institute of Transportation Engineers' (ITE's) maintenance standard is 31 traffic signals per technician; our technicians have over 580 traffic signals to maintain.

Public Works
Traffic Engineering

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Traffic Signal Restoration	%	98	99	N/A	99
Traffic Sign Restoration	%	98	99	N/A	99
Traffic Services Completed	%	98	99	N/A	99
Operate Streetlights on the State Highway System	%	98	99	N/A	99

Outcomes

Martin County will have a transportation system where motorists, pedestrians, and bicyclists can travel safely and efficiently.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Project Manager - Traffic	1.00	2.00
Senior Traffic Sign & Marking Technician	2.00	2.00
Street Light Technician	2.00	2.00
Traffic Asset Specialist	1.00	1.00
Traffic Data Specialist	1.00	1.00
Traffic Engineer Administrator	1.00	1.00
Traffic Operations Manager	1.00	1.00
Traffic Sign & Marking Supervisor	1.00	1.00
Traffic Sign & Marking Technician	2.00	2.00
Traffic Signal & Light Supervisor	2.00	2.00
Traffic Signal Technician	4.00	4.00
Utility Line Locator	1.00	1.00
Total FTE	**19.00**	**20.00**

Public Works
Traffic Engineering

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	1,061,717	1,065,045	0	1,274,436
01203 Standby Pay	25,820	26,000	0	26,000
01400 Overtime	10,168	13,000	0	13,000
01501 Cell Phone Stipend	8,335	8,639	0	7,679
02101 FICA	63,420	66,032	0	79,016
02102 Medicare	14,832	15,443	0	18,479
02200 Retirement Contributions	161,920	156,876	0	192,122
02300 Life and Health Insurance	282,003	303,086	0	333,189
03100 Professional Services	0	5,000	0	20,000
03400 Other Contractual Services	39,088	0	0	0
03404 Janitorial Services	784	2,100	0	1,250
03422 Other Contractual Svcs-Maintenance	21,496	23,500	0	23,500
04001 Travel and Per Diem/Mandatory	0	5,630	0	5,630
04002 Travel and Per Diem/Educational	650	1,170	0	2,170
04100 Communications	12,799	16,500	0	16,500
04101 Communications- Cell Phones	681	0	0	0
04104 Communications-Data/Wireless Svcs	7,989	8,000	0	8,000
04200 Freight and Postage	3,761	2,800	0	3,800
04301 Electricity	5,600	5,500	0	5,638
04302 Streetlights	795,518	907,053	0	929,730
04303 Water/Sewer Services	519	595	0	595
04305 Traffic Signals	42,955	50,504	0	51,767
04401 Rentals and Leases/Pool Vehicles	120	0	0	0
04406 Rentals and Leases/Light Fleet	0	0	0	33,306
04600 Repairs and Maintenance	52,857	168,000	0	153,000
04610 Vehicle Repair and Maintenance	80,841	55,200	0	55,200
04611 Building Repair and Maintenance	4,642	0	0	2,000
04700 Printing and Binding	363	300	0	400
04900 Other Current Charges	352	500	0	500
04910 Fleet Replacement Charge	28,480	30,844	0	0
05100 Office Supplies	737	700	0	750
05179 Other Equipment $1000-$4999.99	2,265	0	0	2,500
05195 Non-Capital Computer Equipment	0	0	0	1,980
05199 Other Non-Capital Equipment	2,899	400	0	2,000
05200 Operating Supplies	10,041	8,500	0	10,500
05204 Fuel	49,085	54,193	0	54,193
05207 Computer Supplies	2,089	1,150	0	1,150
05208 Software Licenses	0	600	0	600
05211 Software Services	550	0	0	500
05300 Road Materials and Supplies	37,958	95,400	0	88,500
05400 Publications and Memberships	1,525	2,385	0	2,885
05402 Publications/Subscriptions	0	430	0	430

Public Works
Traffic Engineering

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
05500 Training	3,914	7,350	0	7,350
06401 Computer Equipment	6,950	0	0	0
06402 Vehicles/Rolling Stock/Equip>$30K	0	0	0	7,924
Total Expenses	**2,845,723**	**3,108,425**	**0**	**3,438,169**

Accounts of Interest

03100 - Review of traffic impact analysis studies, signal retiming, and traffic safety studies.
03404 - Cleaning of Traffic facilities flooring three times a year.
03422 - Sunshine 811 utility ticket services and fiber repairs to traffic network.
04002 - Increase for educational travel for new (Project Manager) FTE.
04200 - Reallocated budget to reflect projected operational costs.
04301 - Increase based on projected electricity cost increase of 2.5%.
04302 - Increase based on projected electricity cost increase of 2.5% for streetlights.
04405 - Increase based on projected electricity cost increase of 2.5% for traffic signals.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04611 - Increase attributable to realized repair and maintenance costs.
04910 - Removal of Fleet Replacement Charge due to the transition to Enterprise Light Fleet Lease Program.
05179 - Reallocated budget to reflect projected operational costs.
05195 - One time computer purchase for new (Project Manager) FTE.
05199 - 05200 - Reallocated budget to reflect projected operational costs.
05211 - Software services required for new (Project Manager) FTE.
05300 - Reallocated budget to reflect projected operational costs.
05400 - Increase for membership dues for new (Project Manager) FTE.
06402 - Cost of 1/2 ton pick-up truck lease for new (Project Manager) FTE.

Significant Changes

The Fiscal Year 2026 Budget includes one (1) new FTE position (Project Manager) for the purpose of managing projects in the Traffic Safety and Intersection Improvements Capital Improvement Program.

Public Works
Transportation Planning (MPO)

Mission Statement

To collaboratively plan, prioritize and fund the development of a multimodal transportation system that moves people and goods safely and efficiently while engaging the public and fostering effective partnerships within the policy framework of the Metropolitan Planning Organization (MPO), in accordance with federal and state requirements.

Services Provided

The MPO decides how federal and state funds available for transportation improvements in Martin County will be spent in the FDOT Work Program through a continuing, cooperative and comprehensive process. Planning tasks include mobility management, bicycle and pedestrian planning, regional coordination, data analysis, plans review, demographic research and public involvement processes and updates.

Goals and Objectives

- Coordinate transportation planning activities through community groups and advisory committees, cities, Martin County, neighboring MPOs, Treasure Coast Regional Planning Council, FDOT, Federal Highway Administration (FHWA), Federal Transit Administration (FTA) and the MPO Policy Board via regularly scheduled and special meetings
- Provide opportunities for public participation in the transportation planning process through the MPO Public Participation Plan
- Provide timely review and prioritization of transportation projects
- Ensure that planning undertaken with FHWA Metropolitan Planning (PL) funding meets all applicable state & federal guidelines by performing tasks in accordance with grant requirements (see performance measures)

Benchmarks

- Participate in planning activities that further key transportation improvement projects that address mobility deficiencies throughout the area
- Participate in public involvement processes in the development of plans, and selection and design of projects to be funded
- Adoption and Implementation of the Martin MPO 2050 Long Range Transportation Plan
- Support Transportation Demand Management Programs

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Timely Submission of Progress Reports	%	100	100	N/A	100
Certifications Received	%	100	100	N/A	100
Adoption of 2050 LRTP, TIP; UPWP	%	100	100	N/A	100

Outcomes

Transportation facilities and services that meet the goals, objectives and policies of the Martin County Comprehensive Growth Plan, regional and local governments' plans, Martin MPO 2050 Long Range Transportation Plan and local, state and federal rules, regulations and guidelines.

Public Works
Transportation Planning (MPO)

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
MPO Administrator	1.00	1.00
Planner	1.00	1.00
Principal Planner	1.00	1.00
PWD Administrative Assistant	1.00	1.00
Senior Planner	1.00	1.00
Total FTE	**5.00**	**5.00**

Public Works
Transportation Planning (MPO)

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	296,369	327,765	0	395,373
01202 PTO Payout	1,969	0	0	0
01400 Overtime	251	0	0	0
01504 Class C Meal Reimbursement	101	0	0	0
02101 FICA	17,631	20,321	0	24,513
02102 Medicare	4,123	4,753	0	5,733
02200 Retirement Contributions	40,575	44,674	0	55,471
02300 Life and Health Insurance	52,104	76,562	0	69,267
03100 Professional Services	359,699	8,000	0	8,000
04000 Travel and Per Diem	1,343	920	0	920
04002 Travel and Per Diem/Educational	2,608	0	0	0
04200 Freight and Postage	12	0	0	0
04401 Rentals and Leases/Pool Vehicles	4,940	0	0	0
04402 Rentals and Leases/Copier Leases	1,742	0	0	0
04700 Printing and Binding	1,663	0	0	0
04900 Other Current Charges	2,965	0	0	0
05100 Office Supplies	622	0	0	0
05199 Other Non-Capital Equipment	1,305	0	0	0
05210 Food	0	125	0	125
05211 Software Services	3,000	0	0	0
05400 Publications and Memberships	0	500	0	500
05500 Training	824	0	0	0
08200 Aid to Private Organizations	240,209	316,000	0	477,000
Total Expenses	**1,034,055**	**799,620**	**0**	**1,036,902**

Accounts of Interest

03100 - This budget includes salary and fringe benefits for reoccurring grants. Additional grant budgets will be included through resolutions upon receiving the grant awards. Used as the local match portion for Transit Planning Grants.

08200 - To fully fund local match for State Transportation Disadvantaged (TD) program via the Commission for the Transportation Disadvantaged (CTD).

Significant Changes

There are no significant program changes.

Public Works
Transit

Mission Statement
Provide a reliable, safe and efficient public transit system to Martin County residents.

Services Provided
This division provides the following:

- Fixed route service
- Commuter bus service
- ADA complementary transit services
- ADA compliant bus stop program
- Bus stop shelter and amenities program
- Bus pass program
- Park-N-Ride

Goals and Objectives
To ensure that the delivery of public transit services is managed in full compliance with the Florida Department of Transportation and the Federal Transit Administration rules and regulations.

Benchmarks

- Reduce passenger trip costs
- Increase ridership levels

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Operating Expense Per Passenger Trip*	$	30.41	32.00	N/A	30.24
Annual Passenger Trips*	#	104,491	100,000	N/A	111,000

*Performance measure data is from previous years National Transit Database report.

Outcomes
Provide transit services to Martin County residents, creating access to healthcare, education, nutrition, employment, recreation, and other county services.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Transit Administrator	0.80	0.80
Transit Customer Service Representative	1.60	1.60
Transit Customer Service Supervisor	0.80	0.80
Transit Specialist	1.00	1.00
Transit Specialist / Mobility Coordinator	0.80	0.80
Transit Systems Coordinator	1.00	1.00
Total FTE	**6.00**	**6.00**

Public Works
Transit

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	310,442	324,322	0	350,678
01400 Overtime	5	0	0	0
01501 Cell Phone Stipend	385	384	0	384
02101 FICA	18,039	20,108	0	21,742
02102 Medicare	4,219	4,703	0	5,085
02200 Retirement Contributions	44,238	43,517	0	49,200
02300 Life and Health Insurance	70,865	92,026	0	109,651
03100 Professional Services	0	20,000	0	20,000
03101 Professional Services - IT	5,000	0	0	0
03400 Other Contractual Services	2,704,611	1,410,100	0	1,385,600
03410 Other Contractual Svcs - Staffing	19,984	25,000	0	25,000
03412 IT Hosting Service	13,440	16,066	0	16,066
04002 Travel and Per Diem/Educational	2,344	3,000	0	3,000
04104 Communications-Data/Wireless Svcs	11,885	11,355	0	11,901
04200 Freight and Postage	969	0	0	1,000
04401 Rentals and Leases/Pool Vehicles	510	4,400	0	4,400
04406 Rentals and Leases/Light Fleet	0	0	0	9,314
04600 Repairs and Maintenance	10,127	3,500	0	4,000
04610 Vehicle Repair and Maintenance	2,256	0	0	2,000
04612 Software Maintenance	64,740	72,100	0	74,263
04700 Printing and Binding	11,906	10,000	0	10,000
04800 Promotional Activities	870	300	0	5,300
04900 Other Current Charges	4,162	3,700	0	3,700
04910 Fleet Replacement Charge	15,050	17,125	0	0
05100 Office Supplies	210	250	0	250
05175 Computer Equipment $1000-$4999.99	3,592	0	0	0
05179 Other Equipment $1000-$4999.99	0	0	0	5,000
05195 Non-Capital Computer Equipment	504	0	0	0
05199 Other Non-Capital Equipment	40	0	0	500
05200 Operating Supplies	1,471	5,200	0	200
05204 Fuel	2,187	3,300	0	3,400
05207 Computer Supplies	113	0	0	0
05208 Software Licenses	0	380	0	380
05211 Software Services	23,500	0	0	24,500
05400 Publications and Memberships	6,457	6,444	0	6,444
05402 Publications/Subscriptions	0	349	0	349
05500 Training	2,907	1,500	0	1,500
Total Expenses	**3,357,028**	**2,099,129**	**0**	**2,154,807**

Public Works
Transit

Accounts of Interest

NOTE: Additional grant budgets will be included through resolutions upon receiving the grant awards.

03100 - Marketing promotion.
03400 - On-road Transit contract ($1.34m and grant matches), ADA Eligibility services ($20k), Language line services ($600), Consultant for Disadvantage Business Enterprise (DBE) goal setting ($25k),
03410 - Contractual Staffing for one bus stop/shelter maintenance custodian.
03412 - IT Hosting service for Net cloud hosting for mobile routers in each Bus.
04104 - Increase in communication costs due to contractual rate adjustments for bus modem services.
04200 - Increase to reflect projected operational needs.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04600 - Increase attributable to realized repair and maintenance cost of solar lights at bus shelters.
04610 - Increase attributable to realized repair and maintenance cost of utility truck used by contractual staff for bus stop/shelter maintenance.
04612 - Contractual increase to maintain current level of service.
04800 - Reallocated from operating supplies to supplement marketing promotion.
04910 - Removal of Fleet Replacement Charge due to the transition to Enterprise Light Fleet Lease Program.
05179 - Increase for replacement camera mobile recorder and router for Marty bus.
05199 - Increase for small tools for bus stop/shelter maintenance.
05200 - Reallocated to promotional items to supplement marketing promotion.
05211 - Transit planning software reallocated from contractual services
05400 - American Public Transportation Association dues ($5k), Florida Public Transportation Association ($1,444).

Significant Changes

There are no significant program changes.

Public Works
Surveying and Mapping

Mission Statement

The mission of the Surveying and Mapping Division is to provide proficient surveying and mapping to Martin County and the public.

Services Provided

- Performs topographic surveying for design, planning, right-of-way, mapping and acquisitions for Public Works and various other County departments, and governmental agencies
- Prepares sketches and legal descriptions for acquisition of easements and rights-of-way
- Manages the Surveying & Mapping Continuing Services Contract and consultant projects
- Provides research and determinations of roadway status, open road building permit eligibility, open road frontage variances and open road permits
- Reviews land development applications and approves plats for inclusion into the County Parcel Mapping System
- Reviews survey sketches, boundary, topographic, and other surveys prepared by outside consultants to assure compliance with State and County rules and regulations
- Responds to public inquiries regarding abandonment or vacation of road right-of-way and assists the public in preparing necessary documentation for abandonment or vacation of these rights-of-way
- Responds to public inquiries regarding Board of Trustees of the Internal Improvement Trust Fund (TIITF) State/County road reservations and assists in preparing necessary documentation for release of the road reservations
- Maintains and updates Martin County's vertical and horizontal control monumentation to meet federal specifications
- Provides outside professionals with right-of-way maps, vertical and horizontal control data, and other archived information via the County's website
- Maintains and updates the County Street Segments Inventory in Infor Public Sector (IPS) Asset Management Tool
- Supports the design, development, implementation, and maintenance of the Public Works Geographic Information System (GIS) and (IPS) Asset Management Tool
- Ensures the GIS and IPS systems are accurate, reliable, and comprehensive

Goals and Objectives

- Implement new technology and provide cost savings measures for the division
- Perform technical review of plats within adopted County standards within 95% of the time
- Implement procedures for the Open Road Determination and Variance Process
- Initiate new right-of-way inventory mapping projects
- Improve staff retention, professional development, succession planning and cross training initiatives
- Implement enhanced Geographic Information System (GIS) technology into general practices and records management
- Maintain vertical and horizontal control monumentation

Benchmarks

Complete high-quality professional products and projects on schedule and within budget 95% of the time.

Public Works
Surveying and Mapping

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Technical Review	%	100	95	N/A	95
Update inventory-Elevation Certificates	%	100	95	N/A	95
Update Inventory - Right-of-Way	%	100	95	N/A	95
Respond to Requests for Service on time	%	100	95	N/A	95

Outcomes

Meet Goals and Objectives by providing high quality Surveying and Mapping to satisfy internal and external requests and exceed expected levels of service.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
County Surveyor	1.00	1.00
Project Surveyor	1.00	1.00
Public Works GIS Specialist	1.00	1.00
Survey Field Supervisor	1.00	1.00
Survey Field Technician	2.00	2.00
Survey Mapping Technician	1.00	1.00
Survey Party Chief	2.00	2.00
Total FTE	**9.00**	**9.00**

Public Works
Surveying and Mapping

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	511,370	534,507	0	617,384
01400 Overtime	1,351	900	0	900
01501 Cell Phone Stipend	3,515	3,840	0	2,880
01504 Class C Meal Reimbursement	51	0	0	0
02101 FICA	30,327	33,139	0	38,278
02102 Medicare	7,093	7,750	0	8,953
02200 Retirement Contributions	69,658	72,853	0	86,619
02300 Life and Health Insurance	101,173	96,963	0	112,640
03100 Professional Services	32,059	80,520	0	80,520
03400 Other Contractual Services	0	1,600	0	1,600
04000 Travel and Per Diem	0	2,670	0	2,800
04001 Travel and Per Diem/Mandatory	0	300	0	311
04002 Travel and Per Diem/Educational	1,154	784	0	815
04100 Communications	0	936	0	936
04104 Communications-Data/Wireless Svcs	1,890	2,400	0	2,400
04200 Freight and Postage	350	150	0	155
04402 Rentals and Leases/Copier Leases	0	360	0	360
04406 Rentals and Leases/Light Fleet	0	0	0	13,585
04600 Repairs and Maintenance	589	2,700	0	2,700
04610 Vehicle Repair and Maintenance	2,552	4,300	0	4,500
04700 Printing and Binding	609	200	0	209
04900 Other Current Charges	1,067	4,650	0	4,650
04910 Fleet Replacement Charge	10,850	10,960	0	0
05100 Office Supplies	519	788	0	800
05195 Non-Capital Computer Equipment	330	0	0	0
05199 Other Non-Capital Equipment	346	800	0	835
05200 Operating Supplies	4,382	8,524	0	8,600
05204 Fuel	5,974	6,000	0	6,250
05207 Computer Supplies	924	900	0	940
05208 Software Licenses	0	250	0	260
05400 Publications and Memberships	812	1,100	0	1,150
05500 Training	3,913	11,220	0	11,750
06400 Furniture and Equipment	9,555	0	0	0
Total Expenses	**802,410**	**892,064**	**0**	**1,013,780**

Public Works
Surveying and Mapping

Accounts of Interest

03100 - Asset and Road Inventory Maintenance Program ($21.5k), GIS/Surveying Services ($47k), Vertical Control Network Program ($12k).
03400 - Archiving and design assistance ($1.6k).
04000 - Increase for County Surveyor to attend Annual membership meeting of the National Association of County Surveyors.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04910 - Removal of Fleet Replacement Charge due to the transition to Enterprise Light Fleet Lease Program.

Significant Changes

During Fiscal Year 2025 the Public Works GIS Specialist position was reallocated to the Surveying and Mapping Division from the Information Technology Services Department, Application Management Services Division.

Public Works
Capital Projects

Mission Statement

The Capital Projects Division shall be a recognized leader for engineering and project management by providing successful partnerships, safe practices, and commitment to quality infrastructure while preserving the environment.

Services Provided

- Develop and manage the ten-year Roads Capital Improvement Plan (CIP), which includes new and lifecycle-replacement projects
- Provide project scope definition and oversight to design consultants and construction contractors during the execution of assigned capital projects necessary to maintain the Board of County Commissioners adopted Level of Service (LOS)
- Implement the Annual Resurfacing Program and Bridge Maintenance/Repair Program, which includes evaluation of existing conditions, repair needs, budget preparation, annual contract procurement, and monitoring construction activities
- Design and construct capital projects, which carry out Martin County's goals of protecting the St. Lucie River and providing flood protection
- Serve as the coordinating agent for all Florida Department of Transportation (FDOT) State Highway System projects in the County as well as long-range planning activities with the FDOT and the Metropolitan Planning Organization (MPO)
- Serve as the coordinating agent for all railroad crossings in the County, renew and maintain lease agreements, and budget annual lease fees and rehabilitation costs
- Manage FDOT Program grants for County CIP projects
- Design and construct public parks and building facilities with safe environment practices, and sustainable concepts, and high-quality elements
- Design and construct roadways and streetscapes within the Community Redevelopment Areas (CRAs) in accordance with the individual CRA plans implementing sustainable concepts and quality facilities for redevelopment area vitalization
- Coordinate the Assessable Paving and Drainage Programs for local roadways to be enhanced to County Standards for implantation of County maintenance
- Design and construct facilities and buildings in accordance to the Parks & Recreation Master Plan

Goals and Objectives

- Reduce/eliminate roadway infrastructure backlog
- Remedy identified Level of Service (LOS) deficiencies within the roadway network
- Integrate multi-departmental CIP projects into cost and time efficient composite projects
- Develop a Systematic Preventative Maintenance Program for County bridges
- Develop a public outreach program for services provided

Benchmarks

- Resurface 27 centerline miles of roadway pavement per year
- Replace 5,000 linear feet of corrugated metal pipe per year
- Complete all grant funded projects within grant milestone dates
- Respond to all Request for Service (RFS) inquiries within 7 calendar days and resolve all RFS within 30 calendar days

Public Works
Capital Projects

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Road - Construction within budget	%	81	90	N/A	90
Design within schedule	%	84	90	N/A	90
Design within budget	%	88	90	N/A	90
Construction within schedule	%	86	85	N/A	85

Outcomes

To have well planned, cost efficient infrastructure projects resulting in a sustainable and safe road-way system to provide a high quality of life for Martin County residents.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Capital Project Analyst	1.00	1.00
Capital Projects Administrator	1.00	1.00
Capital Projects Contract Compliance Agent	1.00	1.00
Chief Project Manager-Capital Projects	1.00	1.00
Construction Project Inspector	4.00	4.00
Project Engineer	2.00	2.00
Project Manager	2.00	2.00
Public Works Grant Coordinator	1.00	1.00
Senior Project Engineer	2.00	2.00
Senior Project Manager- Capital Projects	1.00	1.00
Total FTE	**16.00**	**16.00**

Public Works
Capital Projects

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	973,267	1,236,028	0	1,289,775
01400 Overtime	1,276	0	0	0
01501 Cell Phone Stipend	4,563	5,280	0	3,840
02101 FICA	58,597	76,633	0	79,966
02102 Medicare	13,704	17,922	0	18,702
02200 Retirement Contributions	139,040	175,095	0	188,435
02300 Life and Health Insurance	122,503	172,578	0	220,945
03100 Professional Services	2,307	69,804	0	33,769
04000 Travel and Per Diem	0	1,175	0	1,175
04001 Travel and Per Diem/Mandatory	0	1,450	0	200
04002 Travel and Per Diem/Educational	2,506	3,950	0	12,950
04104 Communications-Data/Wireless Svcs	1,884	4,730	0	3,730
04200 Freight and Postage	201	1,200	0	275
04400 Rentals and Leases	64	57	0	105
04406 Rentals and Leases/Light Fleet	0	0	0	32,986
04600 Repairs and Maintenance	0	250	0	125
04610 Vehicle Repair and Maintenance	20,751	5,950	0	11,100
04700 Printing and Binding	1,333	1,893	0	1,350
04900 Other Current Charges	726	625	0	925
04910 Fleet Replacement Charge	27,607	34,204	0	0
05100 Office Supplies	1,013	2,600	0	2,600
05175 Computer Equipment $1000-$4999.99	2,854	1,900	0	1,900
05199 Other Non-Capital Equipment	1,849	650	0	2,543
05200 Operating Supplies	4,423	4,850	0	6,050
05204 Fuel	17,223	14,312	0	22,865
05207 Computer Supplies	0	250	0	250
05211 Software Services	518	0	0	0
05400 Publications and Memberships	174	2,684	0	1,800
05402 Publications/Subscriptions	0	100	0	50
05500 Training	3,547	3,935	0	18,603
06410 Vehicles - Fleet Maintenance	29,524	0	0	0
Total Expenses	**1,431,455**	**1,840,105**	**0**	**1,957,014**

Public Works
Capital Projects

Accounts of Interest

03100 - Decrease due to increased use of in-house staff for design services.
04002 - Reallocated budget from other line items to reflect projected operational needs. Florida Transportation Builders Association (FTBA) Conference, FDOT Construction Training Qualification Program Class (CTQP), American Council of Engineering Companies (ACEC) Transportation Conference, FDOT Design Symposium, National Grants Management Association (NGMA) Convention. Travel to maintain required certifications.
04200 - Reduced physical mailings in an effort to move to paperless solution for our Administrative Processes.
04400 - Offsite record storage increase due to price adjustment no additional records.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04610 - Increase attributable to realized repair and maintenance costs.
04700 - Decrease to reflect reduction of printing due to use of digital communication.
04900 - Increased Permit Fees costs.
04910 - Removal of Fleet Replacement Charge due to the transition to Enterprise Light Fleet Lease Program.
05199 - Required construction engineering inspection material testing & safety equipment
05200 - Increased costs from supply vendors to maintain current level of service.
05204 - Increase cost of fuel
05500 - Increase is a reallocation from other line items to ensure staff is trained to maintain required certifications and industry standards. Training includes, CTQP/Asphalt/Earthworks/Advanced Maintenance of Traffic (MOT), Florida Center for Public Management/Project Management Professional, ACEC Transportation Conference, FDOT Transportation Symposium
Note - many line items have a small increase or decrease to adjust the budget for projected operational needs to maintain current level of service.

Significant Changes

There are no significant program changes.

Public Works
Environmental Resource Division

Mission Statement

Inspired by a passion for our natural environment, the Martin County Environmental Resource Division (ERD) is dedicated to restoring and protecting the unique natural resources of Martin County. Through the implementation of quality environmental management practices, strategic partnerships, and educational outreach, ERD strives to be a leader in environmental protection, preserving its environment and enhancing the lives of Martin County's citizens for future generations.

Services Provided

The ERD staff support their mission through comprehensive project management of land and water projects within a regional ecosystem context. Through day-to-day operations and strong partnerships with other governmental agencies and the public, the Division acquires, restores, enhances, and maintains environmentally sensitive lands in Martin County, and creates appropriate public access opportunities. The Division administers the Resilient Martin program, the county's stormwater permit, Basin Management Action Program and Fertilizer Ordinance. ERD administers the St. Lucie Inlet management plan and Navigation Projects, restores and maintains Bathtub Beach and the northern 4 miles of Martin County's coastal beaches. The Division also manages the Reef Enhancement and Conservation Program and implements the Martin County Artificial Reef Plan while working with local, state, and federal to monitor overall reef health and assist in coral conservation and management efforts within the Kristin Jacobs Coral Reef Ecosystem Conservation Area.

The Division constructs and implements water quality improvement projects and programs designed to meet applicable water quality standards and goals. Finally, the Division maintains a strong advocacy role for regional ecosystem restoration efforts, including the Everglades, St. Lucie River and Estuary, Florida's Coral Reef, the Loxahatchee River, and the Indian River Lagoon.

Goals and Objectives

- Lead County efforts to comply with the requirements of the National Pollution Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) 5-year permit
- Lead County efforts to enhance flood protection and implement reductions of pollutants into surface waters to meet State adopted Total Maximum Daily Loads (TMDLs) and associated Basin Management Action Plans (BMAP) (St. Lucie and Lake Okeechobee), and Reasonable Assurance Plans (Loxahatchee)
- Lead advocacy efforts in support of Everglades' restoration, and represent the interests of Martin County regional ecosystem restoration efforts to protect the St. Lucie River and Estuary, the Indian River Lagoon, and the Loxahatchee River
- Purchase, preserve, restore, enhance and maintain the natural resources of Martin County and provide appropriate public access
- Maintain the funding strategy for the maintenance of St. Lucie Inlet
- Update the St. Lucie Inlet Management Plan on a 5-year cycle and integrate all stakeholders into this process
- Monitor coastlines to assess storm protection and implement appropriate flood mitigation responses including green infrastructure and flood barriers
- Review the existing template for the Hutchinson Island Storm Protection Project to determine the effectiveness of projected sea level rise and modify as possible
- Continue to seek grant opportunities from state and federal agencies to fund the creation of marine and estuarine habitats and work with other state and federal agencies to monitor and protect both natural and artificial habitats
- Work regionally to collect and analyze data on the state of marine ecosystems and develop protective and restorative strategies
- Engage the public to provide information and education on the coastal environment

Public Works
Environmental Resource Division

Goals and Objectives (cont.)

- Remain active in all policy developments relative to the Coastal Program
- Provide ongoing inspection services for Coastal construction projects to ensure all environmental protection measures are followed and all permit-required monitoring is completed
- Continue to work with the State on anchoring and mooring policy development
- Develop mooring opportunities on inland waterways and address concerns of marine-related interests
- Continue to expand the Resilient Martin program in Martin County
- Produce a Vulnerability and Adaptation Plan that meets new State statute requirements
- Develop a resilience-related prioritization methodology for county projects
- Maintain a high level of public accessibility to provide information and obtain feedback, especially on the new resilience efforts.Remain active in all policy developments relative to the Coastal Program
- Provide ongoing inspection services for Coastal construction projects to ensure all environmental protection measures are followed and all permit-required monitoring is completed
- Continue to work with the State on anchoring and mooring policy development
- Develop mooring opportunities on inland waterways and address concerns of marine-related interests
- Continue to expand the Resilient Martin program in Martin County
- Produce a Vulnerability and Adaptation Plan that meets new State statute requirements
- Develop a resilience-related prioritization methodology for county projects
- Maintain a high level of public accessibility to provide information and obtain feedback, especially on the new resilience efforts

Benchmarks

- Maintain a 100% compliance rating for Martin County's National Pollutant Discharge Elimination System (NPDES) permit by updating the Annual Report and associated database as well as enhanced NPDES inspection training
- Continue developing the county's water monitoring program to enhance the identification and implementation of stormwater quality retrofits by 25%
- Improve natural resource protection on acquired environmentally sensitive lands while balancing public access needs
- Implement management plans for all environmentally sensitive lands by the year 2029
- Emphasize treatment of exotic vegetation and control of problematic exotic animals on all environmentally sensitive lands with a target of 5,000 acres/year
- Complete one regional restoration project per year in support of Loxahatchee River restoration
- Achieve a consistent level of attendance of multi-agency forums effectively advocating Martin County's positions on Everglades and other regional restoration issues
- Fund, design and implement a comprehensive estuary restoration project annually, targeting improved water quality as a result of the new Lake Okeechobee schedule and local watershed restoration efforts
- Perform updates to the Florida Communities Trust Management Plan to reflect amendments to Florida Communities Trust grant award agreements

Public Works
Environmental Resource Division

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Improve Public Access to Env.Senst.Lands	%	100	100	N/A	100
Completion of NPDES Permit Report	%	100	100	N/A	100
FL Communities Trust Mgmt Plan Updates	%	90	100	N/A	100
Exotic Vegetation Control on Senstv.Land	%	90	100	N/A	100
Representation in Everglades	%	100	100	N/A	100
Beach Performance	%	90	80	N/A	80
Inlet Navigation	%	100	100	N/A	100
Sand Transfer	%	100	100	N/A	100

Outcomes

Compliance with the land acquisition and grant commitments of Martin County conservation lands, improved public access to public lands, and compliance with water quality requirements. No coastal structures were lost due to shoreline erosion, safe navigation has been maintained through the St. Lucie Inlet and the impacts of the inlet have been 100% mitigated this year.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Coastal Program Coordinator	1.00	1.00
Coastal Program Manager	1.00	1.00
Environmental Programs Coordinator	1.00	1.00
Environmental Resource Administrator	1.00	1.00
Environmental Management Coordinator	1.00	1.00
Environmental Resource Engineer	1.00	1.00
Project Manager - Environmental	1.00	1.00
PWD Administrative Coordinator	1.00	1.00
Senior Environmental & Eco Tourism Program Manager	0.50	0.50
Senior Project Manager Environment	2.00	2.00
Total FTE	**10.50**	**10.50**

Public Works
Environmental Resource Division

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	835,963	841,589	0	904,854
01400 Overtime	81	0	0	0
01501 Cell Phone Stipend	3,854	3,840	0	3,840
01504 Class C Meal Reimbursement	552	0	0	0
02101 FICA	49,761	52,178	0	56,101
02102 Medicare	11,638	12,203	0	13,121
02200 Retirement Contributions	113,079	114,708	0	126,950
02300 Life and Health Insurance	123,401	129,292	0	152,545
03100 Professional Services	118,696	260,000	0	203,500
03400 Other Contractual Services	20,917	159,957	0	197,457
03409 Mowing & Landscaping Services	15,153	15,000	0	15,000
03412 IT Hosting Services	266	168	0	168
04000 Travel and Per Diem	7,157	6,165	0	19,165
04002 Travel and Per Diem/Educational	18,719	23,091	0	21,591
04104 Communications - Data/Wireless Svcs	3,009	4,360	0	4,360
04200 Freight and Postage	719	1,150	0	1,150
04301 Electricity	365	0	0	360
04303 Water/Sewer Services	592	0	0	500
04400 Rentals and Leases	4,234	10,233	0	10,233
04401 Rentals and Leases/Pool Vehicles	605	2,460	0	2,460
04402 Rentals and Leases/Copier Leases	0	270	0	270
04406 Rental and Leases/Light Fleet	0	0	0	22,553
04600 Repairs and Maintenance	3,573	3,818	0	5,818
04610 Vehicle Repair and Maintenance	10,613	8,100	0	8,100
04611 Building Repair and Maintenance	1,181	0	0	0
04700 Printing and Binding	773	1,600	0	1,600
04900 Other Current Charges	957	1,140	0	1,140
04910 Fleet Replacement Charge	14,400	21,191	0	0
05100 Office Supplies	363	2,180	0	2,180
05179 Other Equipment $1000-$4999.99	4,915	0	0	0
05195 Non-Capital Computer Equipment	1,980	0	0	0
05199 Other Non-Capital Equipment	1,770	4,440	0	4,440
05200 Operating Supplies	19,374	19,975	0	19,975
05204 Fuel	5,874	8,620	0	10,620
05207 Computer Supplies	484	1,980	0	1,980
05209 Landscape Materials	1,915	0	0	0
05211 Software Services	1,560	0	0	0
05400 Publications and Memberships	5,068	3,511	0	3,511
05402 Publications/Subscriptions	0	270	0	270
05500 Training	14,713	13,522	0	16,522
06400 Furniture and Equipment	13,000	0	0	0
Total Expenses	**1,431,273**	**1,727,011**	**0**	**1,832,334**

Public Works
Environmental Resource Division

Accounts of Interest

03100 - Water Quality monitoring stations for Ocean Research and Conservation Association (ORCA) and Water Ambassadors program ($60k), Stormwater Laboratory services ($118.5k), Coastal maintenance and repair of current meters ($25k).
03400 - Maintenance and repair services associated with providing public access to conservation lands ($45.4k) Water Quality Monitoring Program ($100k), navigational markers maintenance/repairs/replacement ($52k).
03409 - Arterial mowing of natural areas and Landscape/Trail maintenance for multiple public access sites to Martin County's conservation lands.
03412 - Hosting services
04000 - Increase reflects a reallocation of budget from other line items. Staff have become subject matter experts and are increasingly involved in committees and presentations that highlight Martin County's leadership.
04301 - Increase to reflect projected operational needs.
04303 - Water services at Kiplinger Nature Preserve.
04400 - Boat Storage fees
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04600 - Increase attributable to realized repair and maintenance costs.
04910 - Removal of Fleet Replacement Charge due to the transition to Enterprise Light Fleet Lease Program.
05204 - Increase for fuel for new river boat and for vehicles used for additional field work being done due to crossover training of combined divisions.
05500 - Increase is a reallocation of budget for resilience training.

Significant Changes

There are no significant program changes.

Public Works
Engineering Services

Mission Statement

Provide assurance that the proposed designs for infrastructure improvements associated with residential or non-residential development applications, Right-of-Way Use Permits, Excavation and Fill Permits, Road Opening Permits, and Building Permits are in compliance with the various elements of the Martin County Comprehensive Growth Management Plan, the Martin County Land Development Regulations, and general engineering principles and practices while minimizing impacts to adjacent and surrounding property owners.

Services Provided

- Provide reasonable assurance that designs for infrastructure associated with private development or work within the County's right-of-way adhere to the technical criteria set forth in Article 4 of the Land Development Regulations as they relate to: excavating, filling, and mining; stormwater management; flood protection; roadway and parking design; and the subdivision of properties
- Provide reasonable assurance that the construction of new single-family residential homes and additions to existing single-family residential homes in neighborhoods without functioning stormwater management systems will have minimal impacts on the adjacent and surrounding property owners
- Monitor the construction of infrastructure associated with private development and within the County's rights-of-way to ensure that the conditions of approval associated with the development or permit have been met prior to the release of building permits, security, or certificates of occupancy and that all construction is performed in substantial conformance with the approved construction plans
- Verify that the appropriate amount of security is being held to construct and/or maintain infrastructure for all platted subdivisions and for work in County right-of-way
- Enforce County Land Development Regulations set forth in Article 4 as they relate to excavation and fill, stormwater management, and flood protection activities
- Maintain flood elevation certificates
- Participate in the Community Rating System overseen by Federal Emergency Management Agency (FEMA) to ensure compliance with the National Flood Insurance Program
- Promptly respond and provide feedback to inquiries from the public, elected officials, and the media regarding the work in the County's right-of-way, flood elevation certificates, perceived drainage problems from private development, and other enforcement issues

Goals and Objectives

- Complete review of all land development and permit applications accurately and efficiently within specified timeframes
- Coordinate enforcement cases with all County Departments and establish a process for joint-case efforts
- Respond to Requests for Service accurately and efficiently within specified timeframes

Benchmarks

- Ensure all developments are built in substantial accordance with approved final development plans and permits
- Maintain and monitor contracts and securities
- Ensure that proposed residential and non-residential development projects adhere to the design criteria and technical standards for excavating, filling, stormwater management, flood protection, roadways, and parking consistent with the County's Land Development Regulations
- Ensure that proposed excavating, filling, landscaping, drainage, and roadway, and right-of-way modifications do not negatively impact other properties

Public Works
Engineering Services

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Respond to Service Requests on time	%	92	98	N/A	98
Development Compliance	%	85	100	N/A	100
Securities Monitoring	%	99	100	N/A	100

Outcomes

Residential and commercial development are constructed in compliance with the goals, policies and objectives of the Martin County Comprehensive Growth Management Plan and the Land Development Regulations.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Assistant County Engineer	1.00	1.00
Engineering Compliance Analyst	2.00	2.00
Engineering Compliance Coordinator	2.00	2.00
Engineering Compliance Manager	1.00	1.00
Engineering Inspector	3.00	3.00
Engineering Permit Manager	1.00	1.00
Engineering Services Coordinator	1.00	1.00
Permit/Securities Coordinator	1.00	1.00
PWD Administrative Coordinator	1.00	1.00
Senior Permit/Securities Coordinator	1.00	1.00
Total FTE	**14.00**	**14.00**

Public Works
Engineering Services

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	716,097	917,232	0	985,797
01400 Overtime	174	0	0	0
01501 Cell Phone Stipend	2,808	2,880	0	2,880
02101 FICA	41,695	56,868	0	61,120
02102 Medicare	9,751	13,301	0	14,295
02200 Retirement Contributions	97,397	125,019	0	141,255
02300 Life and Health Insurance	153,826	201,781	0	265,761
03100 Professional Services	206,233	7,340	0	127,340
04000 Travel and Per Diem	0	5,000	0	500
04002 Travel and Per Diem/Educational	1,776	2,100	0	4,500
04101 Communications- Cell Phones	356	720	0	1,440
04104 Communications-Data/Wireless Svcs	3,289	3,120	0	3,300
04200 Freight and Postage	4,022	4,000	0	3,600
04401 Rentals and Leases/ Pool Vehicle	380	0	0	250
04406 Rental and Leases/Light Fleet	0	0	0	14,674
04610 Vehicle Repair and Maintenance	7,539	7,240	0	10,900
04700 Printing and Binding	11,909	10,000	0	8,500
04900 Other Current Charges	556	725	0	950
04910 Fleet Replacement Charge	14,371	16,333	0	0
05100 Office Supplies	548	1,150	0	1,150
05195 Non-Capital Computer Equipment	1,240	0	0	500
05199 Other Non-Capital Equipment	65	0	0	500
05200 Operating Supplies	2,802	5,100	0	5,100
05204 Fuel	11,772	13,117	0	13,117
05207 Computer Supplies	506	500	0	500
05208 Software Licenses	349	0	0	0
05211 Software Services	191	0	0	0
05400 Publications and Memberships	1,064	990	0	990
05402 Publications/Subscriptions	0	450	0	450
05500 Training	8,369	9,425	0	10,000
Total Expenses	**1,299,085**	**1,404,391**	**0**	**1,679,369**

Public Works
Engineering Services

Accounts of Interest

03100 - Increase for consulting services for development review.
04002 - Reallocation to reflect projected operational needs.
04101 - Plan increase and additional staff cell phones added.
04104 - Increase due to the addition of tablets for field access.
04401 - Staff use of County pool vehicles.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04610 - Increase attributable to realized repair and maintenance costs.
04700 - Decrease due to reduced cost of FEMA Flood map program mailing.
04900 - Increase in legal advertisements and Clerk of the Court filing fees.
04910 - Removal of Fleet Replacement Charge due to the transition to Enterprise Light Fleet Lease Program.
05195 - Computer monitor replacements.
05199 - Equipment replacement, levels, temperature gauges, etc.
05500 - Increase to support technical training and industry-specific conferences for 14 staff members, ensuring maintenance of asphalt pavement and stormwater inspection certifications.

Significant Changes

There are no significant program changes.

Public Works
Stormwater Maintenance Program

Mission Statement

Protect public safety and the environment through cost-effective operation, maintenance, and management of stormwater systems utilizing County staff and contracted services.

Services Provided

- Maintenance of County drainage infrastructure assets
- Maintenance of Stormwater Treatment Areas (STAs) and water quality projects are maintained using both contracted services and County staff, and includes control of exotic plants and protection of native plants, maintenance of the physical structures such as weirs, control structures, piping and fencing and some retrofit projects include passive use facilities such as pedestrian pathways, bridges, and boardwalks
- Stormwater sediment collection including the cleaning of drainage structures, such as pipes, culverts, catch basins and baffle boxes with specialized County equipment, to reduce the amount of sediments that enter the stormwater system, street sweeping is performed on County roadways with curb and gutters
- Design and construction of small to medium-sized drainage projects on County-maintained property, the focus of this program is to upgrade or reconstruct existing drainage facilities to improve drainage and water quality
- Maintenance of primary drainage ditches and creeks with specialized equipment to reduce sediment transfer while sustaining adequate stormwater flows to minimize flooding

Goals and Objectives

- Perform maintenance on County operated STAs and major ditches to preserve water flow and reduce stormwater pollutant loads in accordance with scheduled maintenance program
- Prevent sediments and pollutants from entering the estuary by removing them from baffle boxes and other stormwater facilities using vactor and sweeper trucks purchased in accordance with scheduled maintenance program
- Coordinate with Environmental Resource Division staff to manage the National Pollutant Discharge Elimination System (NPDES) program in accordance with 5-year permit

Benchmarks

- Inspect all stormwater Baffle boxes annually and remove sediments as needed to reduce pollutants from entering the estuary
- Maintain all major ditches in the urban service district 2-3 times annually
- Maintain all minor drainage ditches on a monthly basis
- Develop a baseline for the effectiveness of the 44 Stormwater Treatment Areas (STA) within the County

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Mowing Operations - Drainage Ditches	%	60	60	N/A	60
Drainage Maintenance (Tons)	#	125	125	N/A	125

Outcomes

To have an effective stormwater maintenance program that improves water quality and reduces flood risk.

Public Works
Stormwater Maintenance Program

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Construction Worker	1.00	1.00
Engineering Inspector	1.00	1.00
Engineering Technician	1.00	1.00
Equipment Operator	3.00	3.00
Field Operations Analyst	0.50	0.50
Field Operations Specialist	1.00	1.00
Heavy Equipment Operator	3.50	3.50
Project Leader	2.00	2.00
Road Maintenance Supervisor	2.00	2.00
Senior Heavy Equipment Operator	1.00	1.00
Urban Forestry Manager	1.00	1.00
Total FTE	**17.00**	**17.00**

Public Works
Stormwater Maintenance Program

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	830,760	889,250	0	970,415
01203 Standby Pay	2,535	2,000	0	4,500
01400 Overtime	2,300	20,500	0	20,500
01501 Cell Phone Stipend	2,762	2,880	0	2,400
01504 Class C Meal Reimbursement	65	0	0	0
02101 FICA	48,181	55,134	0	60,166
02102 Medicare	11,268	12,894	0	14,071
02200 Retirement Contributions	122,722	131,438	0	137,898
02300 Life and Health Insurance	202,505	243,989	0	225,631
03100 Professional Services	53,741	30,000	0	30,000
03400 Other Contractual Services	677,080	1,121,961	0	1,132,761
03404 Janitorial Services	1,574	2,000	0	2,000
03409 Mowing & Landscaping Services	165,366	206,445	0	206,445
03410 Other Contractual Svcs - Maintenance	100,222	142,000	0	142,000
03423 Other Contr Svcs - Road/Street Svcs	29,499	70,000	0	70,000
04000 Travel and Per Diem	609	0	0	0
04001 Travel and Per Diem/Mandatory	20	0	0	0
04002 Travel and Per Diem/Educational	0	3,564	0	3,564
04100 Communications	0	500	0	500
04101 Communications- Cell Phones	0	100	0	100
04104 Communications -Data/Wireless Svcs	471	2,400	0	2,400
04200 Freight and Postage	1,253	800	0	800
04301 Electricity	4,994	5,294	0	5,426
04303 Water/Sewer Services	3,856	7,482	0	7,482
04304 Garbage/Solid Waste Services	297	5,500	0	5,500
04400 Rentals and Leases	0	2,800	0	2,800
04402 Rentals and Leases/Copier Leases	1,328	1,356	0	1,356
04406 Rental and Leases/Light Fleet	0	0	0	48,080
04600 Repairs and Maintenance	10,285	8,750	0	12,000
04610 Vehicle Repair and Maintenance	145,020	148,799	0	148,799
04611 Building Repair and Maintenance	0	2,000	0	2,000
04700 Printing and Binding	199	450	0	450
04900 Other Current Charges	595	650	0	650
04910 Fleet Replacement Charge	23,325	32,919	0	0
05100 Office Supplies	248	1,420	0	1,420
05179 Other Equipment $1000-$4999.99	4,509	7,000	0	7,000
05199 Other Non-Capital Equipment	7,749	4,500	0	4,500
05200 Operating Supplies	22,487	24,085	0	24,085
05201 Chemicals	64	0	0	0
05204 Fuel	95,777	129,720	0	129,720
05207 Computer Supplies	611	0	0	0
05211 Software Services	3,479	5,934	0	5,934

Public Works
Stormwater Maintenance Program

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
05300 Road Materials and Supplies	59,864	81,730	0	81,730
05400 Publications and Memberships	0	550	0	550
05402 Publications/Subscriptions	0	764	0	764
05500 Training	4,505	6,404	0	6,404
06400 Furniture and Equipment	5,631	0	0	0
Total Expenses	**2,647,755**	**3,415,962**	**0**	**3,522,801**

Accounts of Interest

03100 - Environmental consulting, engineering, survey & real property services ($30k).
03400 - Stormwater Treatment Area (STA) aquatic and preserve maintenance ($750k), uniform rental ($15k), stormwater repairs ($274.4k), pervious pavement surface sweeping ($81k), increase for new site maintenance for CRA Rio bioswale ($1.15k), MacArthur Blvd stormwater retention areas improvement ($456), and new STA East Fork Creek Phase II, ($10.8k).
03409 - Stormwater Treatment Area mowing; this is a reduction in service to a single cut during winter months.
03410 - Contractual staffing for maintenance workers.
03423 - Tree canopy pruning, tree removal, stump grinding in Stormwater Treatment Areas.
04301 - Increase based on projected electricity cost increase of 2.5%.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04600 - Increase attributable to realized repair and maintenance costs.
04910 - Removal of Fleet Replacement Charge due to the transition to Enterprise Light Fleet Lease Program.

Significant Changes

There are no significant program changes.

Public Works
Field Operations

Mission Statement

Provide cost effective maintenance of paved and unpaved roadways, sidewalks, and road shoulders and perform drawbridge operations. Ensure that the maintenance of enhanced streetscape areas project the high standards of quality expected by Martin County residents.

Services Provided

The division's primary responsibility is to maintain the County roadway infrastructure with the primary focus on paved and unpaved road surfaces and the associated roadside assets including sidewalks and drainage. Services provided include:

- Operating and maintaining the Hobe Sound drawbridge over the Intracoastal Waterway
- Performs minor asphalt surface repairs of potholes and road cuts due to underground work on County maintained paved roadways
- Provides mowing services by in-house staff as well as contracted services for roadside flat mowing and roadside brush control
- Provides landscape maintenance services on County-maintained roadways as well as various State roads through interlocal maintenance agreements
- Maintains sidewalks in County rights of ways
- Maintains unpaved County-maintained roadways
- Maintains roadside drainage swales and ditches to reduce sediment transfer while sustaining adequate drainage flows to minimize flooding
- Design and construct small to medium-sized drainage projects on County-maintained property with a focus on upgrading or reconstructing existing drainage facilities to improve drainage and water quality

Goals and Objectives

- Maintain roadways to the highest standards possible while adhering to cost effective methodologies
- Maintain the current high Level of Service (LOS) on the Hobe Sound bascule drawbridge for both road and marine traffic (see performance measure)
- Maintain sidewalks by mowing, edging, sweeping and brush trimming focusing on the Urban Service District as a priority in accordance with an established monthly schedule
- Continue repairs and maintenance of existing County sidewalks with emphasis on meeting the intent of the Americans with Disabilities Act (ADA)

Benchmarks

- Increase the volume of litter collected from County infrastructure annually by 5%
- Reduce the volume of exotic vegetation in County Right of Ways by 1 acre/year
- Mow arterial roadways ten cycles per year as compared to FDOT at ten cycles per year

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Drawbridge Availability	%	99	99	N/A	99
Sidewalk Repairs (# square feet)	#	32,635	44,000	N/A	44,000

Outcomes

Implementation of routine maintenance activities will result in improved public safety and quality of life for our residents

Public Works
Field Operations

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Bridgetender	4.00	4.00
Construction Worker	2.00	2.00
Equipment Operator	4.00	4.00
Field Operations Administrator	1.00	1.00
Field Operations Analyst	0.50	0.50
Heavy Equipment Operator	6.50	6.50
Horticultural Technician	1.00	1.00
Horticulturalist	1.00	1.00
Infrastructure Maintenance Superintendent	1.00	1.00
Maintenance Worker	7.00	7.00
Project Leader	3.00	3.00
Project Manager	1.00	1.00
PWD Administrative Assistant	1.00	1.00
Road Maintenance Supervisor	2.00	2.00
Senior Construction Worker	1.00	1.00
Senior Field Operations Specialist	1.00	1.00
Senior Heavy Equipment Operator	3.00	3.00
Senior Maintenance Worker	2.00	2.00
Senior Project Leader	5.00	5.00
Total FTE	**47.00**	**47.00**

Public Works
Field Operations

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	1,903,368	2,375,035	0	2,506,938
01203 Standby Pay	13,080	7,300	0	14,600
01400 Overtime	9,987	12,500	0	12,500
01501 Cell Phone Stipend	4,161	4,800	0	4,320
01504 Class C Meal Reimbursement	81	0	0	0
02101 FICA	111,491	147,252	0	155,429
02102 Medicare	26,075	34,437	0	36,351
02200 Retirement Contributions	266,937	329,489	0	358,287
02300 Life and Health Insurance	454,668	684,969	0	603,562
03100 Professional Services	81,014	4,000	0	4,000
03400 Other Contractual Services	152,000	96,698	0	96,698
03404 Janitorial Services	2,312	2,970	0	2,970
03409 Mowing & Landscaping Services	1,159,326	1,377,730	0	1,508,690
03410 Other Contractual Svcs - Staffing	68,397	89,672	0	89,672
03422 Other Contr Svcs - Staffing	248,079	248,000	0	248,000
03423 Other Contr Svcs - Roads/Street Svcs	81,593	0	0	0
04002 Travel and Per Diem/Educational	23	1,821	0	1,821
04101 Communications- Cell Phones	398	1,000	0	1,000
04104 Communications-Data/Wireless Svcs	4,709	7,180	0	7,180
04200 Freight and Postage	2,345	300	0	300
04301 Electricity	25,548	33,092	0	33,092
04303 Water/Sewer Services	140,997	117,323	0	117,323
04304 Garbage/Solid Waste Services	20,673	35,800	0	35,800
04400 Rentals and Leases	166	8,000	0	8,000
04402 Rentals and Leases/Copier Leases	1,440	1,440	0	1,440
04406 Rental and Leases/Light Fleet	0	0	0	57,404
04600 Repairs and Maintenance	179,040	207,880	0	207,880
04610 Vehicle Repair and Maintenance	250,956	278,408	0	278,408
04611 Building Repair and Maintenance	40,255	28,750	0	28,750
04700 Printing and Binding	377	680	0	680
04900 Other Current Charges	961	1,000	0	1,000
04910 Fleet Replacement Charge	51,206	60,044	0	0
05100 Office Supplies	284	3,000	0	3,000
05179 Other Equipment $1000-$4999.99	1,555	5,200	0	5,200
05195 Non-Capital Computer Equipment	705	0	0	0
05199 Other Non-Capital Equipment	3,829	4,500	0	4,500
05200 Operating Supplies	38,531	55,690	0	55,690
05201 Chemicals	0	600	0	600
05204 Fuel	121,430	180,274	0	180,274
05207 Computer Supplies	570	0	0	0
05209 Landscape Materials	425	0	0	0
05211 Software Services	5,070	6,891	0	6,891

Public Works
Field Operations

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
05300 Road Materials and Supplies	109,043	200,347	0	200,347
05400 Publications and Memberships	165	250	0	250
05402 Publications/Subscriptions	50	570	0	570
05500 Training	6,481	7,836	0	7,836
06400 Furniture and Equipment	24,449	64,500	0	64,500
06410 Vehicles - Fleet Maintenance	100,646	0	0	0
08200 Aid to Private Organizations	10,000	10,000	0	10,000
Total Expenses	**5,724,895**	**6,737,228**	**0**	**6,961,753**

Accounts of Interest

03100 - Survey/design/real property work ($4k).

03400 - Uniform rental ($15k), Dead animal removal ($8.5k), Fence replacement, sign replacement and other contracted repairs ($23.2k), Sidewalk/Asphalt repair projects $50k).

03409 - Enhanced landscaping ($907.8k), arterial mowing ($250k), tree replacements/services ($219.8k), Increases for Right-of-way maintenance of new road SW Waterside Way ($7.5k), for landscape maintenance of Jensen Beach Blvd. ($31.9k) and Causeway Blvd. ($7k) transferred from FDOT to the county, maintenance of Indiantown SW Warfield Blvd. ($30k), enhanced landscape maintenance of US-1 at Jackson ($2.4k), and the addition of maintenance areas previously maintained by staff and landscape installation in areas without irrigation (52k).

03410 - Contractual staffing for Hobe Sound Bridgetenders and field maintenance workers.

03422 - Hobe Sound drawbridge maintenance.

04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.

04910 - Removal of Fleet Replacement Charge due to the transition to Enterprise Light Fleet Lease Program.

06400 - Replacement of equipment; Two zero turn mowers ($27,250 each) and a compactor($10k).

08200 - Martin Downs Property Owner's Association (POA) for landscape maintenance and irrigation on Martin Downs Boulevard.

Significant Changes

There are no significant program changes.

Public Works
Mosquito Control

Mission Statement

To provide effective and environmentally-sound mosquito population monitoring and control services to enhance public health and the quality of life for residents and visitors of Martin County in accordance with Federal and State requirements. To eliminate Africanized honey bee colonies from County lands or if public health is threatened. To control aquatic weeds and nuisance vegetation in stormwater areas and designated right-of-ways.

Services Provided

The division's primary responsibility is to control the mosquito population in a manner consistent with the principles of integrated mosquito management. The Division:

- Monitors the abundance and distribution of different mosquito species throughout the County and determines when control is warranted, in compliance with Federal and State regulations, and which control measure is the most appropriate given the circumstances
- Eliminates breeding sites, manages two mosquito control impoundments, conducts biological control through introduction of mosquito-eating fish, applies larvicides to standing water and applies adulticides as needed
- Partners with the Florida Department of Health to monitor arboviral activity in the County through the sentinel chicken program and targets vector species to protect public health
- Ensures all operations are conducted in accordance with best management practices set forth by the Florida Department of Agriculture and Consumer Services as part of the Mosquito Control Work Program
- Oversees contracted services for aerial mosquito control applications and aquatic weed control
- Performs weed control on right-of-ways, natural areas, curbs and gutters, sidewalks around traffic delineators, traffic signs and stormwater drainage ditches
- Responds to all citizens inquires relative to mosquito control issues and conducts outreach on mosquito management for homeowners
- Controls Africanized honey bee colonies in County right-of-ways and responds to citizen complaints concerning Africanized honey bees

Goals and Objectives

- Implement integrated mosquito management to the fullest extent possible given available resources to protect human, animal and environmental health, and promote the rational use of pesticides
- Focus on source reduction and controlling mosquitoes in the immature stages, through use of mosquito-eating fish and larvicides, as frequently as possible to reduce reliance upon adulticides
- Maintain status as a State-Approved Mosquito Control Program under the Florida Department of Agriculture and Consumer Services
- Continue emphasis on citizen engagement in mosquito control efforts through outreach activities, the Request for Service (RFS) system and operations transparency on the website
- Remain current with new technological advances in the mosquito and aquatic weed control industry

Benchmarks

- Increase use of larvicides and mosquito-eating fish to reduce the acres of ground adulticide applications
- Respond to RFS complaints within 48 hours via email, telephone or in person
- Improve chemical-use transparency by providing more information on the Martin County website regarding control activities
- Complete outreach activities prior to mosquito season to educate public on reducing mosquito breeding
- Inspections of stormwater ditches maintained by the Division to ensure proper drainage and weed control every quarter

Public Works
Mosquito Control

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Employee Pesticide & Safety Education	#	18	16	N/A	20
Aquatic Weed Control	%	95	95	N/A	95
Mosquito Inspections	%	100	100	N/A	100
Adulticide to Control Mosquito (Max # Acres)	#	192,934	145,000	N/A	170,000

Outcomes

Implementation of best management practices of integrated mosquito management, utilizing available resources, will result in knowledge-based, surveillance-driven mosquito control which protects human, animal, and environmental health and promotes the rational use of pesticides. Scheduled aquatic weed control and invasive plant removal in stormwater ditches will ensure adequate stormwater flood control and proper drainage.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Entomological Technician	1.00	1.00
Mosquito Control Manager	1.00	1.00
Mosquito Control Operations Supervisor	1.00	1.00
Mosquito Control Resource Specialist	2.00	2.00
Mosquito Control Specialist	2.00	2.00
Mosquito Control Technician	5.00	5.00
Research Entomologist	1.00	1.00
Total FTE	**13.00**	**13.00**

Public Works
Mosquito Control

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	635,177	637,027	0	704,627
01203 Standby Pay	2,450	4,300	0	4,300
01400 Overtime	2,317	9,400	0	9,400
01501 Cell Phone Stipend	5,809	5,760	0	5,760
01504 Class C Meal Reimbursement	472	0	0	0
02101 FICA	38,156	39,495	0	43,687
02102 Medicare	8,924	9,237	0	10,217
02200 Retirement Contributions	86,953	86,827	0	98,859
02300 Life and Health Insurance	110,901	108,329	0	116,585
03100 Professional Services	7,210	15,325	0	15,325
03400 Other Contractual Services	138,067	244,443	0	281,551
03404 Janitorial Services	1,615	2,050	0	2,250
03410 Other Contractual Svcs - Staffing	13,512	30,459	0	30,459
04000 Travel and Per Diem	59	0	0	0
04001 Travel and Per Diem/Mandatory	488	4,167	0	0
04002 Travel and Per Diem/Educational	0	579	0	4,746
04200 Freight and Postage	1,784	600	0	600
04301 Electricity	10,603	11,660	0	11,952
04303 Water/Sewer Services	519	666	0	666
04304 Garbage/Solid Waste Services	277	725	0	725
04400 Rentals and Leases	0	1,100	0	1,100
04402 Rentals and Leases/Copier Leases	1,158	1,123	0	1,123
04406 Rental and Leases/Light Fleet	0	0	0	42,784
04600 Repairs and Maintenance	18,279	10,900	0	10,900
04610 Vehicle Repair and Maintenance	38,679	19,138	0	19,138
04611 Building Repair and Maintenance	2,782	2,000	0	2,000
04700 Printing and Binding	217	1,000	0	1,000
04900 Other Current Charges	56	500	0	500
04910 Fleet Replacement Charge	56,469	57,425	0	0
05100 Office Supplies	216	950	0	950
05175 Computer Equipment $1000-$4999.99	47,338	0	0	0
05179 Other Equipment $1000-$4999.99	0	3,298	0	10,134
05195 Non-Capital Computer Equipment	5,791	0	0	0
05199 Other Non-Capital Equipment	9,218	3,590	0	3,590
05200 Operating Supplies	34,331	40,126	0	45,126
05201 Chemicals	262,671	253,999	0	276,859
05204 Fuel	41,327	45,965	0	45,965
05207 Computer Supplies	222	0	0	0
05211 Software Services	17,560	18,494	0	18,494
05300 Road Materials and Supplies	1,185	2,000	0	2,000
05400 Publications and Memberships	103	390	0	545
05402 Publications/Subscriptions	75	1,525	0	1,525

Public Works
Mosquito Control

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
05500 Training	7,037	5,500	0	5,500
Total Expenses	**1,610,005**	**1,680,072**	**0**	**1,830,942**

Accounts of Interest

03100 - Services for the removal of Africanized bees.
03400 - Fixed-wing aerial services (adulticiding) ($130k), unmanned aerial vehicle services (saltmarsh larviciding) ($47k). Increase in aquatic weed management contract ($104k).
03410 - Contractual staffing for seasonal spray truck operators.
04002 - Reallocated Travel and Per Diem/Mandatory to Travel and Per Diem/Educational to align with projected operational needs, no increase in budget.
04301 - Increase based on projected electricity cost increase of 2.5%.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04910 - Removal of Fleet Replacement Charge due to the transition to Enterprise Light Fleet Lease Program.
05179 - Replace four impoundment pump electric motors that have reached end of life.
05200 - Increase for repairs and replacement parts for mosquito surveillance traps.
05201 - Increase in manufacturing costs of products used to manage mosquito populations and aquatic weeds in stormwater channels.
05400 - Increase in membership dues to the American Mosquito Control Association.

Significant Changes

There are no significant program changes.

Public Works
Real Property

Mission Statement

The Real Property Division is committed to delivering expert knowledge on County-owned real estate to both County staff and the public. We aim to address property-related needs or requests in a professional and prompt manner, ensuring efficient service and support.

Services Provided

- Review development applications and plats for development applications to assure compliance with any required transfer of real property interests
- Provide outside professionals with information on County acquisitions of real property interests and costs
- Leases, acquisition, and disposition of real property for:
  - Right-of-way
  - Environmental lands
  - Capital improvements
  - Community Redevelopment
  - Sheriff's Department
  - Fire Department
  - IT Communication Towers
  - Emergency Operations
  - Utilities
  - Airport - Witham Field
  - Constitutional Officers
  - Sovereignty Submerged Land Leases - Board of Trustees of the Internal Improvement Trust Fund of the State of Florida (TIITF)
  - Other government organizations as needed
- Acquire leasehold interests as needed for County interests
- Administer leases for non-profits and government agencies in accordance with Florida Statute 125.38
- Liaison to local, state, regional and federal governments
- Provide support to County Attorney's office and outside legal counsel
- Responsible for acquiring or granting of easements to support County needs
- General research and support for all real property matters
- Ensure all operations are conducted in accordance with best management practices set forth by County Administration, Policy and Florida Statutes
- Represent the County in public forums

Goals and Objectives

- Initiate new technology and cost savings measures for the division
- Perform technical review of development application due diligence
- Initiate best management practices for real property interests
- Administer leases for non-profits and government agencies in accordance with Florida Statute 125.38
- Develop lease management software application with IT
- Maintain a current list of all County leases and insurance requirements for website
- Maintain a current inventory of County-owned real property interests
- Ensure compliance with Affordable Housing public hearing requirements under Florida Statute 125.379
- Effectively respond to public inquires on all County Real Property activities and requests for service (RFS).

Benchmarks

Deliver high-quality professional products and services for all projects within the allotted deadlines 95% of the time

Public Works
Real Property

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Development Review Projects	%	90	90	N/A	95
Real Property Inventory	%	100	100	N/A	100
Lease Inventory	%	100	100	N/A	100
Real Property Acquisitions	%	97	100	N/A	95

Outcomes

Meet all Goals and Objectives by maintaining a highly efficient Division, satisfying internal/external requests and achieving expected levels of service to the public

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Certified Paralegal	1.00	1.00
Real Property Assistant	1.00	1.00
Real Property Manager	1.00	1.00
Real Property Professional	1.00	1.00
Senior Real Property Assistant	1.00	1.00
Total FTE	**5.00**	**5.00**

Public Works
Real Property

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	317,897	345,865	0	372,904
01501 Cell Phone Stipend	482	480	0	480
02101 FICA	18,751	21,444	0	23,120
02102 Medicare	4,385	5,015	0	5,407
02200 Retirement Contributions	47,321	51,231	0	57,090
02300 Life and Health Insurance	53,027	56,511	0	38,979
02600 Salary/Fringe Chargebacks	0	0	0	0
03100 Professional Services	2,151	24,250	0	22,175
03400 Other Contractual Services	0	8,100	0	8,100
04000 Travel and Per Diem	0	525	0	600
04001 Travel and Per Diem/Mandatory	0	250	0	250
04002 Travel and Per Diem/Educational	5,008	750	0	750
04200 Freight and Postage	78	400	0	400
04400 Rentals and Leases	1,500	1,800	0	1,800
04401 Rentals and Leases/Pool Vehicles	70	300	0	300
04402 Rentals and Leases/Copier Leases	0	360	0	360
04700 Printing and Binding	740	1,000	0	1,000
04900 Other Current Charges	1,325	1,600	0	1,600
05100 Office Supplies	714	1,000	0	1,000
05195 Non-Capital Computer Equipment	595	0	0	1,000
05199 Other Non-Capital Equipment	130	250	0	250
05200 Operating Supplies	155	1,450	0	1,450
05204 Fuel	0	100	0	100
05207 Computer Supplies	70	0	0	0
05208 Software Licenses	0	200	0	200
05211 Software Services	139	0	0	0
05400 Publications and Memberships	1,150	1,200	0	1,200
05402 Publications/Subscriptions	0	300	0	300
05500 Training	2,065	4,500	0	5,500
06100 Land	4,652	0	0	0
Total Expenses	**462,404**	**528,881**	**0**	**546,315**

Accounts of Interest

03100 - Covers services for real property management such as title work, appraisals, acquisition costs, etc.
03400 - Reports, services, contracts not associated with land acquisition.
03100 - 05500, Adjustments to various accounts to reflect the operational needs anticipated for FY26, no aggregate increase in these line items.

Significant Changes

There are no significant program changes.

Public Works
Veterans Transit Services

Mission Statement

Enhance the quality of life for Martin County Veterans by providing safe, efficient and reliable transportation to the Veterans Administration Medical Center (VAMC).

Services Provided

- Provide door to bus stop and reverse commute transit service for Martin County Veterans
- Door-to-door service to the Stuart VA Outpatient clinic in Stuart

Goals and Objectives

- Ensure all qualified Martin County Veterans receive the transit services needed to/from the VAMC
- Ensure all qualified Martin County Veterans can reserve their trip up to seven days prior to trip date

Benchmarks

- Provide cost-effective transportation services for Martin County Veterans

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Veterans Transported	#	251	240	N/A	1,000

Outcomes

Martin County veteran's population will have safe, efficient, and reliable transportation to the Veterans Administration Medical Center to fulfill medical appointments and receive medical treatments

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Transit Administrator	0.2	0.2
Transit Customer Service Representatives	0.4	0.4
Transit Customer Service Supervisor	0.2	0.2
Transit Specialist/Mobility Coordinator	0.2	0.2
Total FTE	**1**	**1**

Public Works
Veterans Transit Services

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	50,972	54,257	0	58,855
01400 Overtime	1	0	0	0
01501 Cell Phone Stipend	96	96	0	96
02101 FICA	3,004	3,363	0	3,649
02102 Medicare	702	787	0	853
02200 Retirement Contributions	6,926	7,396	0	8,258
02300 Life and Health Insurance	9,604	12,850	0	16,482
03400 Other Contractual Services	10,303	65,000	0	65,000
03410 Other Contractual Svcs - Staffing	1,408	0	0	0
04700 Printing and Binding	0	200	0	200
05100 Office Supplies	142	100	0	100
05195 Non-Capital Computer Equipment	28	0	0	0
Total Expenses	**83,186**	**144,049**	**0**	**153,493**

Accounts of Interest
03400 - Transportation contract

Significant Changes
There are no significant program changes.

Technology Investment Plan

Technology Investment Plan Program Chart
Total Full-Time Equivalents (FTE) = 0.00

- **Administration**
- **Information Technology Services**
- **General Services**
- **Library**
- **Parks and Recreation**
- **Building Department**
- **Growth Management**
- **Public Works**
- **Community Development**
- **Airport**
- **Utilities And Solid Waste**
- **Fire Rescue**
- **Clerk of Circuit Court**
- **Property Appraiser**
- **Sheriff**
- **Supervisor of Elections**
- **Tax Collector**
- **Constitutional Officers' TIP Maintenance**
- **Miscellaneous**
- **Technology Infrastructure**

				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Budget Dollars	**10,754,033**	**11,471,040**	**13,550,975**	**2,079,935**	**18.13%**

Technology Investment Plan

Introduction

The expectations on the part of the County's constituents for greater availability of, and ease of access to, County services are growing. Citizens and commercial enterprises expect to be able to conduct business with the County using new and changing technological tools and services that are becoming mainstream and considered to be the new normal. The pace of change continues to accelerate, challenging the County organization to continually adapt to meet the new expectations. To successfully meet the demand, the County's Information Technology Services (ITS) must operate effectively and efficiently to ensure better services, better products, shorter project life cycles, less cost and more convenience.

The Technology Investment Plan (TIP) is in place to facilitate a cooperative forum to assess organizational business needs and priorities against technology, and to provide the controls and processes to project and control the total cost of ownership and returns on investment.

Key Issues and Trends

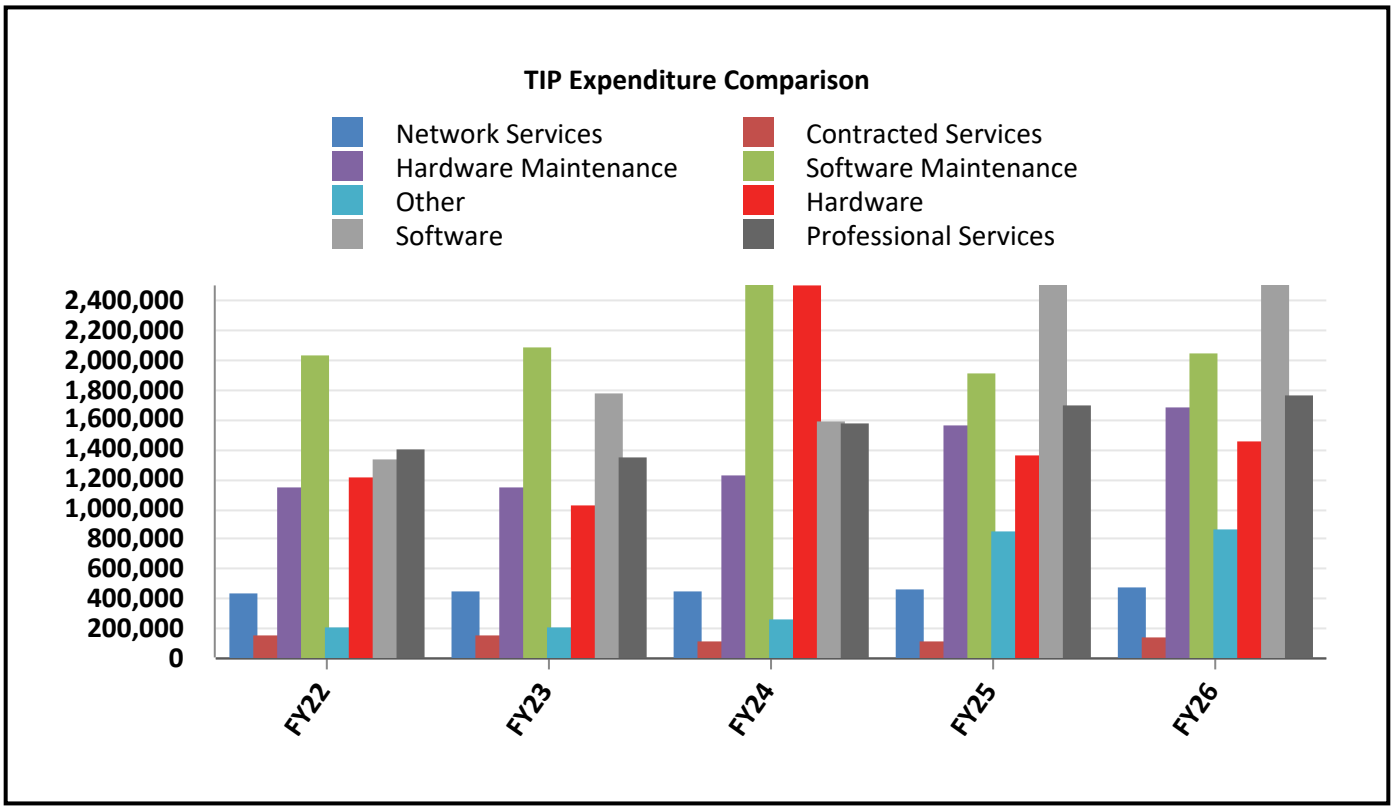
The formulation of business values and probability of success factors are centered on a framework by which the allocation of scarce resources can be directed and accomplishments identified and categorized. The priorities that were adopted are:

- Mandated requirements
- Leveraging of prior investments
- Enhancing County's security
- Improving service quality and efficiency
- Ensuring a current and supportable technology infrastructure
- Manage contracts and obligations
- Reduce the unit cost of services

Technology Investment Plan

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Administration	293,857	337,327	0	394,560
Information Technology Services	311	27,150	0	24,000
General Services	83,842	141,902	0	149,617
Library	391,719	452,474	0	549,210
Parks and Recreation	208,767	287,782	0	390,717
Building Department	339,881	385,164	0	445,852
Growth Management	110,663	137,808	0	142,982
Public Works	364,039	541,915	0	749,187
Community Development	8,809	9,305	0	8,965
Airport	4,973	9,881	0	11,309
Utilities and Solid Waste	637,624	782,194	0	1,497,891
Fire Rescue	486,397	766,150	0	937,359
Clerk of Circuit Court	56,863	66,106	0	71,825
Property Appraiser	57,117	115,968	0	18,500
Sheriff	125,192	101,875	0	287,300
Supervisor of Elections	60,933	69,472	0	69,589
Tax Collector	0	20,000	0	20,000
Constitutional Officers' TIP Maintenance	3,880	20,000	0	20,000
Miscellaneous	671,474	275,973	0	350,337
Technology Infrastructure	6,847,693	6,922,594	0	7,411,775
Total Expenses	**10,754,033**	**11,471,040**	**0**	**13,550,975**



Technology Investment Plan

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03101 Professional Services-IT	1,478,698	1,701,914	0	1,780,314
03400 Other Contractual Services	1,845	0	0	2,000
03405 IT Services	105,987	126,113	0	145,490
03410 Other Contractual Svs - Staffing	66,989	50,000	0	221,000
03412 IT Hosting Service	111,158	51,960	0	56,100
04100 Communications	332,648	471,037	0	474,037
04104 Communications-Data/Wireless Svc	10,544	5,000	0	5,000
04200 Freight and Postage	460	0	0	0
04400 Rentals and Leases	63,845	59,100	0	76,600
04600 Repairs and Maintenance	0	10,000	0	10,000
04612 Software Maintenance	1,803,701	1,916,234	0	2,062,745
04614 Hardware Maintenance	1,206,855	1,574,414	0	1,688,151
05175 Computer Equipment $1,000-$4999.99	154,685	66,160	0	60,000
05179 Other Equipment $1,000-$4999.99	11,168	6,000	0	6,000
05195 Non-Capital Computer Equipment	414,187	360,421	0	352,310
05199 Other Non-Capital Equipment	60,909	10,000	0	10,000
05200 Operating Supplies	408	0	0	0
05207 Computer Supplies	2,831	0	0	0
05208 Software Licenses	149,799	121,000	0	259,055
05211 Software Services	2,811,540	3,143,469	0	4,408,649
05500 Training	6,465	0	0	14,000
06200 Buildings	8,421	0	0	0
06201 Buildings- Professional Services	32,540	0	0	0
06400 Furniture and Equipment	123,049	0	0	0
06401 Computer Equipment	1,650,160	934,772	0	1,043,421
06800 Intangible Assets	100,000	0	0	0
09100 Interfund Transfers	45,000	0	0	0
09902 Budget Reserves / Capital Outlay	140	863,446	0	876,103
Total Expenses	**10,754,033**	**11,471,040**	**0**	**13,550,975**

Any variances are due to contractual changes, new programs/project impacts, increases in replacement programs, and new project requests.

Technology Investment Plan

Revenues

Revenue Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
General Fund	8,225,432	8,577,107	0	9,491,067
Building and Permitting Fund	373,727	390,539	0	453,002
Consolidated Fire/EMS	469,834	593,300	0	747,756
Unincorporated MSTU	194,199	220,485	0	351,172
Consolidated Parks	88,935	123,442	0	145,043
Stormwater MSTU	17,303	36,366	0	42,880
Countywide Road MSTU	1,236	7,781	0	9,652
Road Projects	331,684	398,093	0	446,346
Other County Capital Projects	1,926	2,200	0	2,320
Beaches	10,637	9,342	0	10,017
Community Broadband Network	179,968	93,500	0	97,000
Sailfish Splash Waterpark	15,399	16,225	0	19,974
$30 LCL ORD-CT Facilities FS318.18	3,880	20,000	0	20,000
Sand Dune Cafe	6,225	7,375	0	0
Water and Sewer Utilities	654,466	789,487	0	1,466,070
Seaside Cafe	0	19,085	0	5,120
Vehicle Maintenance	56,669	80,075	0	82,024
Jensen Beach Mooring Facility	0	200	0	200
Manatee Pocket Mooring Field	0	200	0	200
Airport	6,616	9,881	0	11,309
Solid Waste	10,961	12,707	0	31,821
Golf Course	90,673	51,200	0	105,570
Tourist Development	10,909	12,000	0	12,432
CRA Administration	3,354	450	0	0
Revenue Totals	**10,754,033**	**11,471,040**	**0**	**13,550,975**

Technology Investment Plan
Administration

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03101 Professional Services-IT	2,100	0	0	0
03400 Other Contractual Services	0	0	0	2,000
04612 Software Maintenance	0	0	0	3,600
04614 Hardware Maintenance	0	0	0	1,580
05195 Non-Capital Computer Equipment	300	0	0	0
05211 Software Services	291,457	337,327	0	373,629
06401 Computer Equipment	0	0	0	13,751
Total Expenses	**293,857**	**337,327**	**0**	**394,560**

Explanation of Variance by Expense Classification:

03400	$2k	Martin County Television (MCTV) broadcasting service
04612	$3.6k	Software maintenance for MCTV services
04614	$1.58k	Hardware maintenance for MCTV
05211	36,302	Contractual increases for NeoGov and OpenGov
06401	13,751	One-time computer equipment purchase of two Granicus servers for MCTV services

Technology Investment Plan
Information Technology Services

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03101 Professional Services-IT	0	24,000	0	24,000
05211 Software Services	311	3,150	0	0
Total Expenses	**311**	**27,150**	**0**	**24,000**

Explanation of Variance by Expense Classification:

03101	$0	Geographic Information System (GIS) support
05211	($3.15k)	Reallocation of Ultimate Kronos Group (UKG) to Miscellaneous TIP

Technology Investment Plan
General Services

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03101 Professional Services - IT	1,271	0	0	0
04200 Freight and Postage	89	0	0	0
04612 Software Maintenance	63,691	67,600	0	70,908
04614 Hardware Maintenance	762	0	0	0
05175 Computer Equipment $1,000-$4,999.99	11,012	0	0	0
05195 Non-Capital Computer Equipment	1,073	13,912	0	14,967
05208 Software Licenses	394	0	0	1,930
05211 Software Services	5,549	29,857	0	31,279
06401 Computer Equipment	0	20,000	0	20,000
09902 Budget Reserves/ Capital Outlay	0	10,533	0	10,533
Total Expenses	**83,842**	**141,902**	**0**	**149,617**

Explanation of Variance by Expense Classification:

04612	$3,308	Contractual increase for asset and work management software maintenance
05195	$1,055	Mobile technology replacement program
05208	$1,930	Software licensing for vehicle maintenance
05211	$1,422	Contractual increase for Microsoft Office 365 and construction management software
06401	$0	Network equipment replacement program
09902	$0	Desktop replacement program

Technology Investment Plan
Library

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03101 Professional Services-IT	6,325	0	0	0
04100 Communications	2,901	4,650	0	4,650
04104 Communications-Data/Wireless Svc	240	0	0	0
04200 Freight and Postage	101	0	0	0
04612 Software Maintenance	27,073	30,925	0	32,925
04614 Hardware Maintenance	68,731	97,800	0	94,160
05175 Computer Equipment $1,000-$4999.99	7,214	0	0	0
05195 Non-Capital Computer Equipment	70,732	63,150	0	63,150
05199 Other Non-Capital Equipment	8,397	0	0	0
05207 Computer Supplies	1,503	0	0	0
05208 Software Licenses	649	0	0	0
05211 Software Services	197,853	229,796	0	321,514
09902 Budget Reserves/ Capital Outlay	0	26,153	0	32,811
Total Expenses	**391,719**	**452,474**	**0**	**549,210**

Explanation of Variance by Expense Classification:

04612	$2k	Contractual increase in software maintenance
04614	($3.64k)	Contractual changes in hardware maintenance
05211	$91,718	Contractual changes in software services occurred due to reallocation from Library operating into the Library TIP.
09902	$6,658	Increase in Desktop replacement program due to upgrades from desktop computers to laptops for FTEs

Technology Investment Plan
Parks and Recreation

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03101 Professional Services-IT	22,866	22,000	0	28,000
04100 Communications	720	12,899	0	12,899
04612 Software Maintenance	57,782	58,000	0	60,385
04614 Hardware Maintenance	1774	2,100	0	2,100
05195 Non-Capital Computer Equipment	0	6,130	0	8,811
05211 Software Services	125,625	159,318	0	221,187
06401 Computer Equipment	0	0	0	30,000
09902 Budget Reserves/ Capital Outlay	0	27,335	0	27,335
Total Expenses	**208,767**	**287,782**	**0**	**390,717**

Explanation of Variance by Expense Classification:

03101	$6k	Contractual increases for website services
04612	$2,385	Contractual increases for asset and work management software maintenance
05195	$2,681	Increase to the mobile technology replacement program for additional devices
05211	$61,869	Contractual increases for various software services
06401	$30k	Network Equipment Replacement Plan
09902	$0	Desktop replacement program

Technology Investment Plan
Building Department

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03101 Professional Services-IT	131,277	133,462	0	139,125
03405 IT Services	1,953	3,200	0	3,200
04612 Software Maintenance	876	800	0	1,100
05195 Non-Capital Computer Equipment	0	5,883	0	9,869
05211 Software Services	205,776	231,259	0	281,998
09902 Budget Reserves/ Capital Outlay	0	10,560	0	10,560
Total Expenses	**339,881**	**385,164**	**0**	**445,852**

Explanation of Variance by Expense Classification:

03101	$5,563	Increase for professional services-IT used for aerial photogrammetry and website
03405	$0	No significant increase in payment processing service
04612	$300	Contractual increase in software maintenance
05195	$3,986	Increase to the mobile technology replacement program for additional devices
05211	$50,739	Contractual changes in Accela and Microsoft Office 365
09902	$0	Desktop replacement program

Technology Investment Plan
Growth Management

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03101 Professional Services-IT	318	4,462	0	3,625
04200 Freight and Postage	7	0	0	0
05195 Non-Capital Computer Equipment	0	2,417	0	3,762
05211 Software Services	110,338	122,789	0	127,455
09902 Budget Reserves/ Capital Outlay	0	8,140	0	8,140
Total Expenses	**110,663**	**137,808**	**0**	**142,982**

Explanation of Variance by Expense Classification:

03101	$(837)	Contractual changes for professional services-IT for Accela
05195	$1,345	Increase to the mobile technology replacement program for additional devices
05211	$4,666	Contractual changes in ArcGIS, Adobe Acrobat Pro,, and Microsoft Office 365
09902	$0	Desktop replacement program

Technology Investment Plan
Public Works

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03101 Professional Services-IT	128,974	191,078	0	197,375
04100 Communications	626	1,550	0	1,550
04612 Software Maintenance	93,325	96,395	0	102,616
05195 Non-Capital Computer Equipment	0	10,060	0	8,508
05208 Software Licenses	0	0	0	97,750
05211 Software Services	141,114	207,687	0	293,717
09902 Budget Reserves/ Capital Outlay	0	35,145	0	47,671
Total Expenses	**364,039**	**541,915**	**0**	**749,187**

Explanation of Variance by Expense Classification:

03101	$6,297	Increase for professional services-IT used for Accela and aerial photogrammetry
04612	$6,221	Contractual increases in Infor Public Sector
05195	$(1,552)	Decrease in the mobile replacement plan due to the transition to laptops under the desktop replacement program
05208	$97,750	One-time purchase of floodplain management software
05211	$86,030	Contractual increase in Adobe Acrobat Pro, Accela and Microsoft Office 365
09902	$12,526	Increase in the desktop replacement program for the transition to laptops

Technology Investment Plan
Community Development

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03101 Professional Services - IT	0	460	0	375
05211 Software Services	8,809	8,845	0	8,590
Total Expenses	**8,809**	**9,305**	**0**	**8,965**

Explanation of Variance by Expense Classification:

03101	$(85)	Contractual changes for professional services-IT for Accela
05211	$(255)	Contractual changes for Accela

Technology Investment Plan
Airport

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03101 Professional Services-IT	4,973	5,000	0	5,000
05195 Non-Capital Computer Equipment	0	276	0	0
05211 Software Services	0	3,065	0	3,692
09902 Budget Reserves/ Capital Outlay	0	1,540	0	2,617
Total Expenses	**4,973**	**9,881**	**0**	**11,309**

Explanation of Variance by Expense Classification:

03101	$0	No significant changes for professional services-IT
05195	$(276)	Removal of the Mobile technology replacement program
05211	$627	Contractual changes for Adobe Acrobat Pro and Microsoft Office 365
09902	$1,077	Increase in the desktop replacement program to account for removal of the mobile technology replacement program

Technology Investment Plan
Utilities and Solid Waste

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03101 Professional Services-IT	158,565	247,077	0	250,875
04100 Communications	3,629	6,300	0	6,300
04612 Software Maintenance	262,325	259,070	0	270,545
04614 Hardware Maintenance	10,940	7,420	0	8,095
05195 Non-Capital Computer Equipment	22,785	36,443	0	48,997
05199 Other Non-Capital Equipment	203	0	0	0
05208 Software Licenses	0	0	0	11,375
05211 Software Services	179,175	193,209	0	849,029
06401 Computer Equipment	0	2,500	0	22,500
09902 Budget Reserves/ Capital Outlay	0	30,175	0	30,175
Total Expenses	**637,624**	**782,194**	**0**	**1,497,891**

Explanation of Variance by Expense Classification:

03101	$3,798	Increase in professional services-IT for aerial photogrammetry
04612	$11,475	Contractual changes for various vendor supported applications
04614	$675	Contractual increase for meter reading software
05195	$12,554	Miscellaneous computer equipment and mobile technology replacement program
05208	$11,375	Software licenses for various Utilities & Solid Waste automated services
05211	$655,820	Contractual changes for Adobe Acrobat Pro and Microsoft Office 365, along with a one-time request for the utility billing system upgrade.
06401	$20k	Laptop replacement program and network equipment replacement plan
09902	$0	Desktop Replacement program

Technology Investment Plan
Fire Rescue

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03101 Professional Services-IT	52,468	18,615	0	19,375
03412 IT Hosting Service	9,900	10,500	0	10,500
04100 Communications	1,133	5,000	0	8,000
04200 Freight and Postage	27	0	0	0
04612 Software Maintenance	134,749	160,650	0	165,650
04614 Hardware Maintenance	318	4,000	0	4,000
05175 Computer Equipment $1,000-$4999.99	0	10,160	0	4,000
05179 Other Equipment $1000-$4999.99	0	6,000	0	6,000
05195 Non-Capital Computer Equipment	96,703	151,348	0	109,743
05208 Software Licenses	5,894	21,000	0	0
05211 Software Services	185,206	334,410	0	465,624
06401 Computer Equipment	0	0	0	100,000
09902 Budget Reserves/ Capital Outlay	0	44,467	0	44,467
Total Expenses	**486,397**	**766,150**	**0**	**937,359**

Explanation of Variance by Expense Classification:

03101	$760	Increase for professional services-IT used for ArcGIS and Accela
04100	$3k	Increase for one-time request for internet service at lifeguard tower at Bathtub Beach
05175	$(6.16k)	Removal of one time purchase Pharmaceutical / Medical Supply Dispensers
05195	$(41,605)	Adjustments to the mobile device replacement program
05208	$(21k)	Removal of a one time purchase of Microsoft Office 365 licensing for Emergency Operations Center computers
05211	$131,214	Contractual changes in various applications. Reallocation Targetsolutions and Radio-Frequency Identification (RFID) equipment management implementation from Fire Rescue operating
06401	$100k	Network equipment replacement plan ($20k) and one time purchase of mobile radio equipment for fleet expansion ($80k)
09902	$0	Desktop replacement program for Fire Rescue Administration and Martin County Training Facility

Technology Investment Plan
Clerk of Circuit Court

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
04200 Freight and Postage	12	0	0	0
04612 Software Maintenance	1,500	2,000	0	2,000
05211 Software Services	10,351	55,966	0	61,685
09100 Interfund Transfers	45,000	0	0	0
09902 Budget Reserves/ Capital Outlay	0	8,140	0	8,140
Total Expenses	**56,863**	**66,106**	**0**	**71,825**

Explanation of Variance by Expense Classification:

05211	$5,719	Contractual increases in various applications
09902	$0	Desktop replacement program for the Finance Division

Technology Investment Plan
Property Appraiser

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03101 Professional Services-IT	23,088	23,215	0	0
05175 Computer Equipment $1,000-$4,999.99	1,995	0	0	0
05195 Non-Capital Computer Equipment	0	636	0	0
05211 Software Services	32,034	78,229	0	18,500
09902 Budget Reserves / Capital Outlay	0	13,888	0	0
Total Expenses	**57,117**	**115,968**	**0**	**18,500**

During fiscal year 2025, The Property Appraiser's Office separated from the County regarding technology services, support, and hardware.

Explanation of Variance by Expense Classification:

05211	$(59,729)	The County will continue to support ArcGIS Pro for the Property Appraiser's Office, with a budget allocation of $18,500 for FY26.

Technology Investment Plan
Sheriff

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03101 Professional Services-IT	28,440	22,575	0	0
04100 Communications	0	1,300	0	1,300
04104 Communications-Data/Wireless Svs	2,824	0	0	0
04200 Freight and Postage	2	0	0	0
04614 Hardware Maintenance	1,761	0	0	0
05195 Non-Capital Computer Equipment	2,268	0	0	0
05199 Other Non-Capital Equipment	30,543	0	0	0
05211 Software Services	14,905	18,000	0	18,000
06401 Computer Equipment	44,449	60,000	0	268,000
Total Expenses	**125,192**	**101,875**	**0**	**287,300**

Explanation of Variance by Expense Classification:

03101	$(22,575)	Reallocation of professional services-IT to TIP Technology Infrastructure
06401	$208k	Radio replacement program ($60k) and a one time budget request for addition portable & mobile radios for FY26 ($208k)

Technology Investment Plan
Supervisor of Elections

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03101 Professional Services-IT	60,714	65,629	0	65,629
05211 Software Services	219	3,843	0	3,960
Total Expenses	**60,933**	**69,472**	**0**	**69,589**

Explanation of Variance by Expense Classification:

03101	$0	Professional Services-IT for desktop support and applications
05211	$117	Contractual increase in Adobe Acrobat Pro and Microsoft Office 365

Technology Investment Plan
Tax Collector

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
06401 Computer Equipment	0	20,000	0	20,000
Total Expenses	**0**	**20,000**	**0**	**20,000**

Explanation of Variance by Expense Classification:

06401	$0	No significant changes in network equipment replacement program

Technology Investment Plan
Constitutional Officers' TIP Maintenance

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
04614 Hardware Maintenance	117	0	0	0
05175 Computer Equipment $1,000-$4999.99	1773	0	0	0
05195 Non-Capital Computer Equipment	1,819	0	0	0
05208 Software Licenses	171	0	0	0
06401 Computer Equipment	0	20,000	0	20,000
Total Expenses	**3,880**	**20,000**	**0**	**20,000**

Explanation of Variance by Expense Classification:

06401	$0	There are no significant changes in Constitutional Offices Communications Equipment (switches and routers costing more than $5k each.)

Technology Investment Plan
Miscellaneous

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03101 Professional Services-IT	125	1,846	0	2,250
04100 Communications	0	22,220	0	22,220
04612 Software Maintenance	0	0	0	1,500
05175 Computer Equipment $1,000-$4999.99	84,190	6,000	0	6,000
05195 Non-Capital Computer Equipment	179,796	40,166	0	54,503
05199 Other Non-Capital Equipment	2,346	0	0	0
05200 Operating Supplies	408	0	0	0
05207 Computer Supplies	161	0	0	0
05208 Software Licenses	1,680	0	0	0
05211 Software Services	402,629	116,705	0	184,644
09902 Budget Reserves / Capital Outlay	140	89,036	0	79,220
Total Expenses	**671,474**	**275,973**	**0**	**350,337**

Explanation of Variance by Expense Classification:

03101	$404	Professional Services-IT for Accela
04612	$1.5k	Increase for Microsoft Visio software
05195	$14,337	Increase in mobile technology replacement plan for additional devices and for miscellaneous computer equipment
05211	$67,939	Contractual increases for Adobe Acrobat Pro, Microsoft Office 365, and Ultimate Kronos Group (UKG)
09902	$(9,816)	Changes in the desktop replacement program for ITS, Administration, and Legal department, along with reallocation of the UKG time clock replacement plan from Miscellaneous to Technology Infrastructure.

Technology Investment Plan
Technology Infrastructure

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03101 Professional Services-IT	857,195	942,495	0	1,044,685
03400 Other Contractual Services	1,845	0	0	0
03405 IT Services	104,035	122,913	0	142,290
03410 Other Contractual Svcs - Staffing	66,989	50,000	0	221,000
03412 IT Hosting Service	101,258	41,460	0	45,600
04100 Communications	323,639	417,118	0	417,118
04104 Communications-Data/Wireless Svc	7,480	5,000	0	5,000
04200 Freight and Postage	222	0	0	0
04400 Rentals and Leases	63,845	59,100	0	76,600
04600 Repairs and Maintenance	0	10,000	0	10,000
04612 Software Maintenance	1,162,381	1,240,794	0	1,351,516
04614 Hardware Maintenance	1,122,452	1,463,094	0	1,578,216
05175 Computer Equipment $1,000-$4999.99	48,500	50,000	0	50,000
05179 Other Equipment $1,000-$4999.99	11,168	0	0	0
05195 Non-Capital Computer Equipment	38,711	30,000	0	30,000
05199 Other Non-Capital Equipment	19,421	10,000	0	10,000
05207 Computer Supplies	1,167	0	0	0
05208 Software Licenses	141,011	100,000	0	148,000
05211 Software Services	900,189	1,010,014	0	1,144,146
05500 Training	6465	0	0	14000
06200 Buildings	8,421	0	0	0
06201 Buildings- Professional Services	32,540	0	0	0
06400 Furniture and Equipment	123,049	0	0	0
06401 Computer Equipment	1,605,711	812,272	0	549,170
09902 Budget Reserves / Capital Outlay	0	558,334	0	574,434
Total Expenses	**6,847,693**	**6,922,594**	**0**	**7,411,775**

Technology Investment Plan
Technology Infrastructure

Explanation of Variance by Expense Classification:

03101	$102,190	Contractual changes in various applications
03405	$19,377	Contractual increase in IT Services for various application
03410	$171,000	Contractual staffing to provide support, develop, and maintain enterprise applications and various interfaces that reduces down time and costs, and improves county operations.
03412	$4,140	Contractual changes in IT hosting services
04400	$17.5k	Increase in rentals and leases for various radio tower leases
04612	$110,722	Contractual changes in various software applications
04614	$115,122	Contractual changes and new budget requests for Oracle ODA hardware maintenance ($159,381)
05208	$48k	Contractual changes in various software licenses
05211	$134,132	Contractual changes in various software services
06401	$(263,102)	Removal of one-time budget request from FY25 and a one-time budget request for Oracle ODA Hardware ($144,170) for FY26.
09902	$16,097	The battery replacement and network firewall programs continue, along with reallocation of the UKG time clock replacement plan to Technology Infrastructure from Miscellaneous.

Utilities & Solid Waste

Utilities & Solid Waste
Program Chart
Total Full-Time Equivalents (FTE) = 149.00

- **Administration**
  Total Full Time Equivalents (FTE) = 9.50
- **Transfer Station Operations**
  Total Full Time Equivalents (FTE) = 9.70
- **Pump Out Boat**
  Total Full Time Equivalents (FTE) = 2.00
- **Construction and Debris**
  Total Full Time Equivalents (FTE) = 7.85
- **Technical Services**
  Total Full Time Equivalents (FTE) = 14.00
- **Customer Service**
  Total Full Time Equivalents (FTE) = 15.00
- **Maintenance Water**
  Total Full Time Equivalents (FTE) = 25.70
- **Maintenance Sewer**
  Total Full Time Equivalents (FTE) = 30.70
- **Treatment Water**
  Total Full Time Equivalents (FTE) = 17.50
- **Treatment Sewer**
  Total Full Time Equivalents (FTE) = 12.50
- **Long-Term Care**
  Total Full Time Equivalents (FTE) = 1.05
- **Renewal & Replacement**
  Total Full Time Equivalents (FTE) = 0.00
- **Water/Sewer Assessment Improvements**
  Total Full Time Equivalents (FTE) = 0.00
- **Hazardous Waste**
  Total Full Time Equivalents (FTE) = 3.50

				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	140.00	148.00	149.00	1.00	0.68%
Total Budget Dollars	55,211,809	65,306,481	69,769,431	4,462,950	6.83%

Utilities & Solid Waste

Introduction

Provide a safe and reliable supply of drinking water, provide reliable wastewater collection and treatment, and protect the environment in Martin County by providing effective and efficient collection, recycling and disposal of all solid waste streams.

Key Issues and Trends

The Utilities & Solid Waste Department (the Department) continues process optimization through the regionalization of the County's water and wastewater facilities, the transfer of solid waste to the Okeechobee Landfill and the transfer of single-stream recyclables to the St. Lucie County processing facility.

The Department will seek all available grant opportunities to advance the construction of affordable central sewer service pursuant to the BOCC Septic to Sewer Program.

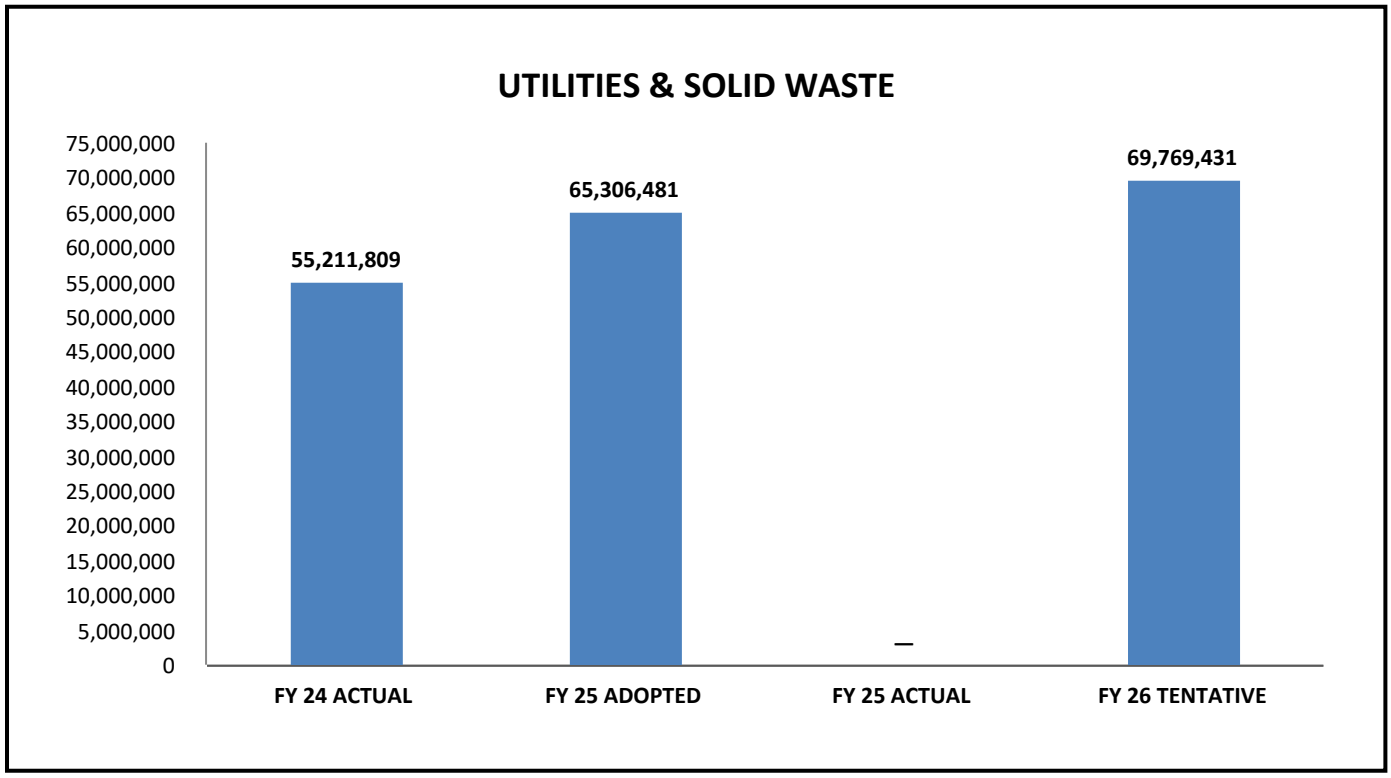
During the fiscal year the Department will:

- Manage consulting contracts to provide required oversight to ensure compliance with Board-adopted policy and direction.
- Continue to deliver dewatered biosolids to a Florida Department of Environmental Protection (FDEP) permitted composting facility while investigating emerging technologies that would allow for the reduction, and the eventual elimination, of the land application of biosolids.
- Ensure compliance with all applicable regulatory agencies 98% of the time.
- Maintain a minimum of 1.5 debt service coverage for Utility indebtedness.

Utilities & Solid Waste

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Administration	3,367,300	4,644,473	0	5,312,660
Transfer Station Operations	21,235,494	23,376,330	0	24,851,374
Pump Out Boat	155,390	203,695	0	237,075
Construction and Debris	7,441,362	9,285,921	0	9,387,118
Technical Services	1,559,399	1,695,078	0	1,940,690
Customer Service	1,728,595	1,945,709	0	2,178,774
Maintenance - Water	3,680,026	4,016,129	0	4,462,523
Maintenance - Sewer	4,747,123	5,636,454	0	6,008,073
Treatment Water	5,264,309	6,642,988	0	6,963,105
Treatment Sewer	4,445,573	5,271,376	0	5,555,828
Long-Term Care	366,020	1,001,812	0	1,012,495
Renewal & Replacement	449,366	840,000	0	1,104,482
Water/Sewer Assessment Impr.	411,844	200,000	0	200,000
Hazardous Waste	360,010	556,516	0	555,234
Total Expenses	**55,211,809**	**65,316,481**	**0**	**69,769,431**



Utilities & Solid Waste

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	8,350,228	8,874,634	0	9,714,866
01202 PTO Payout	68,912	16,682	0	16,682
01203 Standby Pay	123,095	126,500	0	126,500
01400 Overtime	358,340	298,900	0	298,900
01501 Cell Phone Stipend	23,535	22,439	0	22,199
02101 FICA	519,875	550,226	0	597,658
02102 Medicare	121,597	128,680	0	139,774
02200 Retirement Contributions	1,266,132	1,277,372	0	1,419,821
02300 Life and Health Insurance	1,779,832	2,101,812	0	2,209,457
02610 Other Postemployment Benefits	(747,513)	67,000	0	130,500
03100 Professional Services	855,747	1,379,000	0	1,379,000
03102 Prof Serv-Outside Counsel-Lit	83	0	0	0
03103 Prof Serv-Outside Counsel-Non-Lit	11,889	26,075	0	26,075
03400 Other Contractual Services	20,506,729	24,026,691	0	24,821,478
03401 Sludge Removal	1,298,647	1,400,000	0	1,500,000
03402 Bulk Water and Sewer Purchases	65,534	68,000	0	99,500
03403 Tax Collector Commissions & Fees	397,691	395,000	0	443,818
03404 Janitorial Services	82,349	100,087	0	103,687
03407 Transfer Station Disposal Cost	5,197,157	5,364,775	0	5,754,272
03408 C&D Disposal Cost	2,625,474	3,120,000	0	3,157,460
03409 Mowing & Landscaping Services	250,960	380,309	0	383,534
03410 Other Contractual Svcs - Staffing	709,015	1,205,902	0	1,241,720
03411 Landfill Closure Cost	(317,224)	0	0	0
03413 Banking Fees	0	0	0	434,500
04000 Travel and Per Diem	2,131	4,650	0	4,900
04001 Travel and Per Diem/Mandatory	0	5,400	0	5,400
04002 Travel and Per Diem/Educational	25,756	35,865	0	41,365
04100 Communications	14,599	26,845	0	25,445
04101 Communications- Cell Phones	32,218	43,110	0	46,660
04104 Communications-Data/Wireless Svcs	70,280	69,137	0	81,537
04200 Freight and Postage	313,498	306,840	0	321,440
04300 Utility Services	594	600	0	750
04301 Electricity	2,645,144	2,991,710	0	3,006,009
04303 Water/Sewer Services	0	6,900	0	11,700
04304 Garbage/Solid Waste Services	20,353	26,700	0	34,100
04400 Rentals and Leases	204,687	64,377	0	91,877
04402 Rentals and Leases/Copier Leases	26,708	36,022	0	38,502
04600 Repairs and Maintenance	1,543,639	1,388,106	0	1,574,106
04602 Sewer Lines Repair and Maintenance	2,600	0	0	0
04603 Lift Station Repair and Maintenance	153,268	383,200	0	383,200
04604 Manholes Repair and Maintenance	140,576	100,000	0	145,000
04610 Vehicle Repair and Maintenance	424,424	609,500	0	603,500
04611 Building Repair and Maintenance	260,030	675,900	0	647,400

Utilities & Solid Waste

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
04612 Software Maintenance	3,015	0	0	0
04614 Hardware Maintenance	0	300	0	300
04700 Printing and Binding	18,260	38,200	0	47,700
04800 Promotional Activities	626	2,000	0	7,000
04900 Other Current Charges	58,918	56,600	0	65,600
04901 Indirect Costs	2,202,157	2,474,544	0	3,027,230
05100 Office Supplies	24,190	39,100	0	39,500
05175 Computer Equipment $1,000-$4999.99	3,442	0	0	0
05179 Other Equipment $1000-$4999.99	38,142	20,832	0	20,832
05195 Non-Capital Computer Equipment	1,676	0	0	0
05199 Other Non-Capital Equipment	58,834	87,535	0	110,615
05200 Operating Supplies	386,797	592,783	0	591,388
05201 Chemicals	2,045,720	2,455,700	0	2,557,900
05203 New Service Water Meters	165,927	130,000	0	175,000
05204 Fuel	441,807	617,320	0	624,820
05205 Electrical Supplies	82,135	125,500	0	142,500
05208 Software Licenses	3,267	7,130	0	8,971
05209 Landscape Materials	0	2,000	0	2,000
05211 Software Services	3,360	0	0	0
05300 Road Materials and Supplies	17,355	102,500	0	102,500
05400 Publications and Memberships	13,678	12,396	0	14,396
05402 Publications/Subscriptions	262	4,575	0	4,575
05500 Training	104,191	84,520	0	119,830
06200 Buildings	0	230,000	0	230,000
06300 Improvements Other Than Buildings	0	510,000	0	691,900
06400 Furniture and Equipment	0	18,000	0	100,582
Total Expenses	**55,211,809**	**65,316,481**	**0**	**69,769,431**

Revenues

Revenue Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Solid Waste	30,604,654	35,696,245	0	37,583,693
Consolidated - Operating	23,745,605	28,780,236	0	31,081,256
Consolidated R&R	449,366	840,000	0	1,104,482
Grants	412,184	0	0	0
Revenue Totals	**55,211,809**	**65,316,481**	**0**	**69,769,431**

Utilities & Solid Waste
Administration

Mission Statement

The mission of the Administration Division is to provide top level leadership and professional management of the utilities system's performance and operations, as well as long-range business planning and facilities to meet both the expectations and level of service requirements of the existing and future customers of Martin County.

Services Provided

- Management and monitoring of programs
- Personnel development and succession planning
- Policy development and monitoring
- Administrative support
- Public relations
- Payroll Department
- Purchase Orders, invoices, P-Cards, Administrative Approval Requests, BOCC agenda items, Request for Services, personnel new hires, position changes and personnel issues

Goals and Objectives

- Provide leadership, strategic planning, and fiscal stewardship for the business center.
- Ensure proper interdepartmental liaison activities are performed in accordance with established County policies and procedures.
- Ensure the Department meets the required/adopted levels of service (LOS).
- Integrate the use of new technology and work procedures to increase services and staff productivity.
- Maintain positive employee relations.
- Provide accurate information in a timely manner to the public, developers, and engineers regarding the County's infrastructure.
- Provide training and career development for employees.
- Process payroll accurately and in a timely manner.
- Process purchase orders, invoices, P-Cards, Administrative Approval Requests, BOCC agenda items, Request for Services, personnel new hires, position changes and issues accurately and timely.

Benchmarks

- Average bad debt to sales ratio for Utility companies is 0.16%. Martin County uncollectible ratio is 0.10%.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Invoices Processed	#	13,359	12,925	N/A	12,925
Invoices Totals	$	44,496,322	40,584,301	N/A	40,584,301
Request for Service Complete Rate	%	91	98	N/A	98
Request for Service (Completed)	#	1,056	975	N/A	975
Training for CEU'S, Licenses, etc.	#	115	85	N/A	85
Bad Debt $	$	42,045	20,000	N/A	20,000

Outcomes

Meet the established goals of providing quality service to the customers through outstanding management and leadership, and long-range planning by improving business unit processes and workflows to maximize available resources.

Utilities & Solid Waste
Administration

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Hydrogeologist / Water Resources	1.00	1.00
Solid Waste (SW) Administrator	1.00	1.00
USD & SW Senior Business Process Analyst	1.00	1.00
USD Administrative Manager	1.00	1.00
USD Grants Specialist	1.00	1.00
USD Senior Administrative Coordinator	1.00	1.00
Utilities & Solid Waste Director	1.00	1.00
Utilities Administrative Coordinator	0.50	0.50
Utilities Chief Project Manager	1.00	1.00
Utilities Deputy Director	1.00	1.00
Total FTE	**9.50**	**9.50**

Utilities & Solid Waste
Administration

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	901,926	954,439	0	938,043
01202 PTO Payout	7,139	0	0	0
01400 Overtime	942	0	0	0
01501 Cell Phone Stipend	2,683	2,610	0	2,610
02101 FICA	54,723	59,175	0	58,159
02102 Medicare	12,811	13,839	0	13,601
02200 Retirement Contributions	145,077	150,211	0	154,329
02300 Life and Health Insurance	143,518	169,686	0	174,231
02610 Other Postemployment Benefits	(747,513)	67,000	0	130,500
03100 Professional Services	44,928	151,000	0	151,000
03102 Prof Serv-Outside Counsel-Lit	83	0	0	0
03103 Prof Serv-Outside Counsel-Non-Lit	0	26,075	0	26,075
03400 Other Contractual Services	17,011	4,969	0	4,969
03403 Tax Collector Commissions & Fees	397,691	395,000	0	443,818
03404 Janitorial Services	4,323	9,003	0	9,003
03410 Other Contractual Svcs - Staffing	0	61,846	0	61,846
04000 Travel and Per Diem	0	300	0	300
04002 Travel and Per Diem/Educational	3,684	4,700	0	4,700
04100 Communications	0	845	0	845
04101 Communications- Cell Phones	501	2,760	0	2,760
04104 Communications-Data/Wireless Svcs	433	672	0	672
04200 Freight and Postage	35,782	38,100	0	40,100
04301 Electricity	0	4,590	0	9,390
04303 Water/Sewer Services	0	2,040	0	6,840
04400 Rentals and Leases	603	2,837	0	2,837
04402 Rentals and Leases/Copier Leases	1,884	2,825	0	2,825
04600 Repairs and Maintenance	175	522	0	522
04610 Vehicle Repair and Maintenance	787	1,500	0	1,500
04611 Building Repair and Maintenance	1,917	2,500	0	2,500
04700 Printing and Binding	1,145	1,250	0	1,250
04900 Other Current Charges	3,793	12,020	0	12,020
04901 Indirect Costs	2,202,157	2,474,544	0	3,027,230
05100 Office Supplies	2,198	3,570	0	3,570
05199 Other Non-Capital Equipment	923	5,585	0	5,585
05200 Operating Supplies	4,449	5,105	0	5,105
05204 Fuel	647	2,500	0	2,500
05208 Software Licenses	0	110	0	110
05400 Publications and Memberships	8,959	5,910	0	5,910
05402 Publications/Subscriptions	120	825	0	825
05500 Training	2,341	4,010	0	4,580
Total Expenses	**3,367,300**	**4,644,473**	**0**	**5,312,660**

Utilities & Solid Waste
Administration

Accounts of Interest

03100 - Financial services/rate consulting ($40k), monitoring of well abandonment ($15k), water quality evaluations ($50k), recycling environmental awareness programs ($46k).
03103 - Legal services for franchise agreements and utility matters.
03400 - Carpet cleaning ($870), courier service ($4k) and pest control ($99). Increase attributable to realized cost of these services.
03403 - Tax Collector fees are 2% of the anticipated collections of the solid waste assessments.
03404 - Administration's share of janitorial services in the main office.
03410 - Contractual staffing for assisting Utilities' with billing and meter reading software for the Customer Service division.
04301 - Increase based on projected electricity usage and cost increase of 2.5% for new water service availability for the Landfill.
04303 - Increase based on water and wastewater usage for new service availability for the Landfill.
04901 - Increase based on a bi-annual cost study for indirect cost .
05500 - Training costs for utility infrastructure employees have notably increased due to the growing necessity for specialized licenses and certifications. This trend is driven by evolving regulatory standards, technological advancements, and heightened safety requirements across the industry.

Significant Changes

There are no significant program changes.

Utilities & Solid Waste
Transfer Station Operations

Mission Statement
Provide a high level of cost-effective recycling and disposal services to protect the health and well-being of the residents of the service area.

Services Provided
- Recycling administration
- Residential garbage collection
- Transfer Station operations

Goals and Objectives
Provide a cost-effective means of handling municipal solid waste (MSW) and recycling through the Transfer Station.

Benchmarks
Meet the established annual goal of 22 tons per load for MSW transfer trailer loads (legal weight is 23 tons).

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Recycling Diversion Savings- Avg Monthly	$	45,565	55,000	N/A	110,000
Waste Processed-Avg Monthly	#	10,494	12,000	N/A	12,000
Recycled-Effectiveness	%	8	15	N/A	15
Materials Recycled - Monthly	#	921	2,000	N/A	2,000

Outcomes
All solid waste facility recycling and disposal services will be provided in a safe, reliable, and economical manner with negligible impacts to the residents and natural resources.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Equipment Operator	0.50	0.50
Heavy Equipment Operator	3.00	3.00
Scale House Supervisor	0.50	0.50
Scale House Technician	1.00	1.00
Senior Project Leader	1.00	1.00
Solid Waste Lead Mechanic	0.25	0.25
Solid Waste Manager	0.25	0.25
Solid Waste Mechanic Supervisor	0.10	0.10
Solid Waste Mechanic	0.10	0.10
Sr Heavy Equipment Operator	1.50	1.50
Transfer Station Operations Manager	0.50	0.50
Transfer Station Operations Supervisor	0.50	0.50
Utilities & SW Maintenance Worker	0.25	0.25
Utilities Administrative Coordinator	0.25	0.25
Total FTE	**9.70**	**9.70**

Utilities & Solid Waste
Transfer Station Operations

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	474,551	487,538	0	537,417
01400 Overtime	23,314	21,500	0	21,500
01501 Cell Phone Stipend	670	573	0	693
02101 FICA	28,006	30,227	0	33,320
02102 Medicare	6,550	7,069	0	7,793
02200 Retirement Contributions	69,922	70,811	0	77,733
02300 Life and Health Insurance	133,567	149,093	0	148,195
03100 Professional Services	0	30,000	0	30,000
03400 Other Contractual Services	14,978,575	16,646,808	0	17,567,216
03404 Janitorial Services	43,748	45,360	0	45,360
03407 Transfer Station Disposal Cost	5,197,157	5,364,775	0	5,754,272
03410 Other Contractual Svcs - Staffing	23,937	56,000	0	56,000
03413 Banking Fees	0	0	0	100,000
04001 Travel and Per Diem/Mandatory	0	1,500	0	1,500
04002 Travel and Per Diem/Educational	0	1,500	0	1,500
04100 Communications	1,447	2,000	0	2,000
04101 Communications- Cell Phones	1,967	2,000	0	2,000
04104 Communications-Data/Wireless Svcs	1,299	1,500	0	1,500
04200 Freight and Postage	4,303	4,000	0	4,500
04301 Electricity	24,267	23,001	0	25,000
04400 Rentals and Leases	2,071	5,000	0	5,000
04402 Rentals and Leases/Copiers	1,249	0	0	1,800
04600 Repairs and Maintenance	18,798	85,000	0	85,000
04610 Vehicle Repair and Maintenance	77,027	126,000	0	126,000
04611 Building Repair and Maintenance	32,968	85,000	0	85,000
04612 Software Maintenance	3,015	0	0	0
04700 Printing and Binding	457	15,000	0	15,000
04900 Other Current Charges	11,068	9,000	0	9,000
05100 Office Supplies	3,686	4,000	0	4,000
05179 Other Equipment $1000-$499.99	1,029	0	0	0
05199 Other Non-Capital Equipment	668	5,000	0	5,000
05200 Operating Supplies	9,804	21,000	0	21,000
05201 Chemicals	0	1,500	0	2,500
05204 Fuel	55,887	60,000	0	60,000
05205 Electrical Supplies	0	1,500	0	1,500
05208 Software Licenses	2,210	5,000	0	5,000
05211 Software Services	1,680	0	0	0
05400 Publications and Memberships	0	75	0	75
05500 Training	595	8,000	0	8,000
Total Expenses	**21,235,494**	**23,376,330**	**0**	**24,851,374**

Utilities & Solid Waste
Transfer Station Operations

Accounts of Interest

03100 - Professional, engineering, environmental and legal review services for solid waste agreements.

03400 - Garbage collection ($15.9M) increase in this account is due to a higher number of homes with garbage collection and the tonnage collected, franchise fees payments to General Fund ($746k), recycling collection ($710.5k), Keep Martin Beautiful for litter control in Martin County ($68k), fire system monitoring ($27k) security at landfill ($28k), promotion of solid waste programs, ($10k) pest control services ($12k), courier service ($7.5k), uniform services ($7k). Increase based on changes in contractual rates and volume for the level of services.

03407 - The cost of garbage disposal from the Transfer Station to Okeechobee Landfill ($5.7M). Increase based on contractual rates and volume.

03410 - Contractual staffing for maintenance at the Landfill.

03413 - Creation of new line item to facilitate more accurate monitoring of banking fees, previously budgeted in Contractual Services line item ($100k).

04200 - Increase based on actual cost for freight and shipping charges.

04301 - Increase based on electricity usage and cost increase of 2.5%.

04402 - Increase based on usage for copier rental and leases.

05201 - Increase based on prices of chemicals used at the Landfill.

Significant Changes

There are no significant program changes.

Utilities & Solid Waste
Pump Out Boat

Mission Statement

Provide sewage removal from vessels within Martin County waterways in a safe and responsible manner supporting the efforts of the Clean River Initiative.

Services Provided

- Vessel waste removal
- On-site waterway service
- Safe disposal of waste

Goals and Objectives

- Provide waste removal service in a cost-effective manner.
- Provide waste removal service at convenient times for boat owners of Martin County.
- Provide waste disposal service in a safe and reliable manner.

Benchmarks

Martin County is currently looking at similar operations to be used for benchmarking.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Annual Gallons Pumped Out	#	186,091	170,000	N/A	170,000
Annual # of Boats Pumped Out	#	4,838	4,100	N/A	4,100

Outcomes

Meet the established objective of providing a safe and economical waste pickup and disposal service to the boat owners using the Martin County Waterways.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Lead Pump Out Boat Operator	1.00	1.00
Pump Out Boat Operator	1.00	1.00
Total FTE	**2.00**	**2.00**

Utilities & Solid Waste
Pump Out Boat

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	77,500	86,462	0	96,862
01202 PTO Payout	4,183	0	0	0
01400 Overtime	45	1,400	0	1,400
02101 FICA	4,902	5,361	0	6,005
02102 Medicare	1,146	1,254	0	1,405
02200 Retirement Contributions	11,950	11,785	0	13,590
02300 Life and Health Insurance	32,656	40,511	0	21,891
03100 Professional Services	0	10,000	0	10,000
03400 Other Contractual Services	0	0	0	15,000
04101 Communications- Cell Phones	1,005	800	0	1,050
04200 Freight and Postage	57	350	0	350
04400 Rentals and Leases	6,442	6,100	0	6,600
04600 Repairs and Maintenance	5,377	15,100	0	15,100
04700 Printing and Binding	0	300	0	300
04800 Promotional Activities	0	0	0	5,000
04900 Other Current Charges	9	30	0	30
05100 Office Supplies	0	300	0	300
05179 Other Equipment $1000-$4999.99	0	6,832	0	6,832
05199 Other Non-Capital Equipment	0	300	0	19,300
05200 Operating Supplies	284	4,200	0	3,950
05204 Fuel	9,834	12,500	0	12,000
05208 Software Licenses	0	110	0	110
Total Expenses	**155,390**	**203,695**	**0**	**237,075**

Accounts of Interest

03100 - Educational campaign for Pump Out Boat ($10k).
03400 - Services to maintain pump stations for Pump Out Boat ($15k) for FY26.
04101 - Increase required to maintain current level of service for communication - cell phone services.
04400 - Increase based on fees for storage services for PUMP out boat rental cost.
04800 - Increase based on cost for promotional services for Pump out Boat Program for FY26.
05199 - Increase based on non-capital equipment needed for Marine Sewage Improvement program for Pump out boats for FY26.
05200 - 05204 - Adjustments to various accounts to reflect operational needs anticipated for FY26.

Significant Changes

Budget requests for Fiscal Year 2026 for Other Contractual services & Non-Capital equipment for the Marine Sewage Improvement program for pump out stations to support Clean Marina initiatives and compliance with the Clean Vessel Act (CVA) ($34k) and Promotional Services to support the 25th anniversary for the Pump Out Boat program, including public outreach and educational materials ($5k).

Utilities & Solid Waste
Construction and Debris

Mission Statement

Provide a safe, cost-effective transfer and disposal service to the residents and commercial businesses of Martin County.

Services Provided

- Construction and demolition debris processing
- Yard debris mulching and recycling
- White goods recycling
- Tire recycling

Goals and Objectives

- To be competitive in providing vegetative recycling services within federal, state, and local rules and laws.
- To reduce waste disposal by maximizing landfill recycling and reuse programs of construction and demolition, special waste, vegetation, clean concrete, metal, cardboard, etc.

Benchmarks

The Martin County Solid Waste Recovery Program diverts 25% of Class III wastes (construction and demolition, special wastes, vegetation, clean concrete, metal, cardboard, etc.) into recycling and reuse. The Florida State standard requirement for Class III recycling and reuse is 15%.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
C&D Materials Recycled	#	8,926	16,000	N/A	25,000
C&D Waste Processed	#	10,689	6,200	N/A	66,000
C&D Materials % Recycled	%	84	75	N/A	65
Yard Waste Recycled	#	0	0	N/A	86,000
Yard Waste % Recycled	%	0	0	N/A	100
Yard Waste Processed	#	0	0	N/A	90,000

Outcomes

All solid waste facility recycling and disposal services will be provided in a safe, reliable, and economical manner with negligible impacts to the residents and natural resources.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Equipment Operator	0.50	0.50
Heavy Equipment Operator	1.00	1.00
Scale House Supervisor	0.50	0.50
Scale House Technician	1.00	1.00
Senior Project Leader	2.00	2.00
Solid Waste Lead Mechanic	0.50	0.50
Solid Waste Manager	0.25	0.25
Solid Waste Mechanic Supervisor	0.10	0.10
Solid Waste Mechanic	0.10	0.10
Senior Heavy Equipment Operator	0.50	0.50
Transfer Station Op Manager	0.50	0.50
Transfer Station Op Supervisor	0.50	0.50
Utilities & SW Maintenance Worker	0.25	0.25
Utilities Administrative Coordinator	0.15	0.15
Total FTE	**7.85**	**7.85**

Utilities & Solid Waste
Construction and Debris

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	414,770	410,955	0	451,214
01400 Overtime	23,325	21,500	0	21,500
01501 Cell Phone Stipend	1,204	1,107	0	1,227
02101 FICA	25,524	25,479	0	27,975
02102 Medicare	5,969	5,959	0	6,543
02200 Retirement Contributions	63,021	60,373	0	65,639
02300 Life and Health Insurance	96,808	104,891	0	100,622
03100 Professional Services	0	20,000	0	20,000
03400 Other Contractual Services	3,993,548	5,032,092	0	5,049,763
03404 Janitorial Services	0	3,000	0	3,000
03408 C&D Disposal Cost	2,625,474	3,120,000	0	3,157,460
03410 Other Contractual Services - Staffing	6,445	12,000	0	12,000
04001 Travel and Per Diem/Mandatory	0	1,500	0	1,500
04002 Travel and Per Diem/Educational	0	2,000	0	2,000
04100 Communications	622	1,000	0	1,000
04101 Communications- Cell Phones	0	1,000	0	1,000
04200 Freight and Postage	1,605	2,000	0	2,600
04301 Electricity	6,164	21,000	0	21,000
04400 Rentals and Leases	3,288	4,800	0	4,800
04402 Rentals and Leases/Copier Leases	0	1,800	0	1,800
04600 Repairs and Maintenance	27,679	52,000	0	52,000
04610 Vehicle Repair and Maintenance	53,112	115,000	0	115,000
04611 Building Repair and Maintenance	0	50,000	0	50,000
04700 Printing and Binding	0	5,000	0	5,000
05100 Office Supplies	0	1,000	0	1,000
05179 Other Equipment $1000-$4999.99	1,399	0	0	0
05199 Other Non-Capital Equipment	1,857	5,200	0	5,200
05200 Operating Supplies	3,588	8,690	0	9,700
05201 Chemicals	992	2,000	0	2,000
05204 Fuel	80,405	130,000	0	130,000
05205 Electrical Supplies	0	10,000	0	10,000
05300 Road Materials and Supplies	4,562	30,000	0	30,000
05400 Publications and Memberships	0	75	0	75
05500 Training	0	6,500	0	6,500
06400 Furniture and Equipment	0	18,000	0	18,000
Total Expenses	**7,441,362**	**9,285,921**	**0**	**9,387,118**

Utilities & Solid Waste
Construction and Debris

Accounts of Interest

03100 - Professional, engineering, environmental and legal review services for solid waste agreements.

03400 - Recycling of construction & demolition (C&D) material ($2.8M), grinding/recycling of yard waste ($2.2M) security contract ($2.5k), disposal of tires ($45k), pest control services ($2.5k), uniform services $($3k), promoting recycling ($5k). The increase in this account is due to changes in contractual rates volume of materials requiring handling.

03404 - Janitorial services for the division.

03408 - Changes in this account are due to contractual CPI-based rate increases for the disposal of C&D materials, as well volume of materials.

03410 - Contractual staffing for maintenance at the Landfill.

04200 - Increase based on actual cost for freight and shipping charges.

05200 - Increase based on actual cost for operating supplies to maintain level of service.

06400 - Purchase of roll off container replacements for the Landfill.

Significant Changes

There are no significant program changes.

Utilities & Solid Waste
Technical Services

Mission Statement

Provide top level professional technical support to the Utilities/Solid Waste Department projects to assure a coordinated and effective effort that will result in a sustained, efficient and enhanced utility system.

Services Provided

- Construction administration and inspection
- Fixed assets maintenance system
- Facilities planning and design
- Environmental compliance
- Development review
- Cross connection / backflow control
- Road Department remediation site monitoring

Goals and Objectives

- Provide a timely review of development projects to assure compliance with the County's Comprehensive Plan and applicable federal, state, and local codes and ordinances.
- Complete the small quantity generator inspections as required by the State of Florida.
- Complete the on-site inspections and requirements of the Wellfield Protection Ordinance.

Benchmarks

- Ensure that proposed residential and non-residential projects within the Martin County Utility (MCU) service area adhere to the latest MCU standards during construction of projects and turning County owned appurtenances over to Martin County.
- Ensure all developments are constructed in accordance with approved final site plan and landscape plan consistent with the Wellfield Protection and ground water ordinances (LDR, Article 4, Division 5).

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Development Review - Reliability	%	58	95	N/A	95
SQG - Inspection Effectiveness	%	0	20	N/A	20
Development Review - Compliance	%	38	40	N/A	40
SQG Business - Inspections	#	0	190	N/A	190
Wellfield Protection - Inspections	#	31	40	N/A	40

Outcomes

Meet the established goal of efficient technical support of Utilities & Solid Waste Department's construction, development review, and Capital Improvement Programs.

Utilities & Solid Waste
Technical Services

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Development Review Coordinator	1.00	1.00
Environmental Specialist	1.00	1.00
Project Engineer	1.00	1.00
Technical Services Administrator	1.00	1.00
Utilities Accountant	1.00	1.00
Utilities Construction Inspector	2.00	2.00
Utilities GIS Analyst	1.00	1.00
Utilities GIS Technician	1.00	1.00
Utilities Project Manager	3.00	3.00
Utilities Senior Project Manager	2.00	2.00
Total FTE	**14.00**	**14.00**

Utilities & Solid Waste
Technical Services

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	868,822	943,957	0	1,110,491
01202 PTO Payout	6,867	0	0	0
01400 Overtime	259	500	0	500
01501 Cell Phone Stipend	2,483	2,280	0	3,060
02101 FICA	51,161	58,525	0	68,850
02102 Medicare	11,965	13,687	0	16,102
02200 Retirement Contributions	121,762	133,176	0	161,027
02300 Life and Health Insurance	141,781	181,613	0	217,350
03100 Professional Services	283,975	209,000	0	209,000
03400 Other Contractual Services	1,320	37,840	0	37,840
03404 Janitorial Services	4,611	7,084	0	7,084
04000 Travel and Per Diem	622	0	0	0
04002 Travel and Per Diem/Educational	5,385	8,500	0	8,500
04101 Communications- Cell Phones	1,491	3,000	0	3,000
04104 Communications-Data/Wireless Svcs	2,489	4,665	0	4,665
04200 Freight and Postage	2,084	5,090	0	5,090
04301 Electricity	0	4,185	0	4,185
04303 Water/Sewer Services	0	1,860	0	1,860
04400 Rentals and Leases	643	1,940	0	1,940
04402 Rentals and Leases/Copier Leases	12,023	15,435	0	15,665
04600 Repairs and Maintenance	302	1,615	0	1,615
04610 Vehicle Repair and Maintenance	949	10,000	0	10,000
04611 Building Repair and Maintenance	3	1,000	0	1,000
04700 Printing and Binding	1,360	1,400	0	1,400
04900 Other Current Charges	12,018	16,000	0	16,000
05100 Office Supplies	2,856	6,330	0	6,330
05199 Other Non-Capital Equipment	4,498	600	0	600
05200 Operating Supplies	1,991	5,300	0	5,300
05204 Fuel	9,114	12,320	0	12,320
05400 Publications and Memberships	1,625	2,566	0	2,566
05402 Publications/Subscriptions	0	1,350	0	1,350
05500 Training	4,942	4,260	0	6,000
Total Expenses	**1,559,399**	**1,695,078**	**0**	**1,940,690**

Utilities & Solid Waste
Technical Services

Accounts of Interest

03100- Wetland monitoring ($40.5k), miscellaneous water and wastewater engineering ($126.5k), easement assistance and reports ($12k), and water/wastewater modeling assistance ($30k).

03400 - Carpet and chair cleaning ($930), courier service and answering services ($1.2k), laboratory services for pre-treatment program ($35.6k).

03404 - Janitorial services for the division.

04402 - Increase based on usage for copier rental and leases.

05500 - Training costs for utility infrastructure employees have notably increased due to the growing necessity for specialized licenses and certifications. This trend is driven by evolving regulatory standards, technological advancements, and heightened safety requirements across the industry.

Significant Changes

There are no significant program changes.

Utilities & Solid Waste
Customer Service

Mission Statement

To provide accurate, high quality service to the County's external customers guided by high standards of professionalism, fairness, empathy, and consistency.

Services Provided

- Billing / Collections
- Customer Service Support
- Contract Meter Reading

Goals and Objectives

- Provide accurate calculations of monthly water and wastewater bills.
- Provide high quality service levels by reducing abandoned calls.

Benchmarks

- The industry standard for percentage of abandoned calls out of total inbound calls is 11.3%. The percentage of abandoned calls for Martin County is 5% when fully staffed.
- Water/sewer receipts are posted to customer accounts 99% of the time on same day of receipt. Industry standard is 93% of the time on same day of receipt.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Abandoned (Dropped) Calls	%	4	11	N/A	11
Billing Accuracy	#	17	10	N/A	10
Customer Complaints	#	2.1	2.5	N/A	2.5
Revenue Generation (in millions)	$	6.72	5.5	N/A	5.5

Outcomes

Meet the established goals of providing quality service to water/sewer customers through accurate billing and timely responsiveness to customer inquiries and complaints. Ensure all water/sewer revenues are collected in a timely manner.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Customer Billing Coordinator	2.00	2.00
Customer Service Manager	1.00	1.00
Customer Service Representative	5.00	5.00
Customer Service Supervisor	1.00	1.00
Meter Reader	2.00	2.00
Senior Customer Service Representative	2.00	2.00
Senior Meter Reader	1.00	1.00
Senior Customer Service Billing Coordinator	1.00	1.00
Total FTE	**15.00**	**15.00**

Utilities & Solid Waste
Customer Service

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	653,877	715,344	0	816,706
01202 PTO Payout	2,991	0	0	0
01400 Overtime	6,827	9,500	0	9,500
02101 FICA	38,733	44,351	0	50,636
02102 Medicare	9,059	10,372	0	11,842
02200 Retirement Contributions	95,871	103,276	0	121,151
02300 Life and Health Insurance	148,988	169,124	0	212,371
03400 Other Contractual Services	349,471	346,150	0	22,858
03404 Janitorial Services	5,475	8,440	0	8,440
03410 Other Contractual Services - Staffing	156,499	228,446	0	264,264
03413 Banking Fees	0	0	0	334,500
04002 Travel and Per Diem/Educational	0	2,000	0	2,000
04100 Communications	603	700	0	700
04101 Communications- Cell Phones	6,444	3,000	0	6,900
04104 Communications-Data/Wireless Svcs	0	0	0	2,900
04200 Freight and Postage	202,618	231,400	0	231,400
04301 Electricity	0	4,725	0	4,725
04303 Water/Sewer Services	0	2,100	0	2,100
04400 Rentals and Leases	763	2,200	0	2,200
04402 Rentals and Leases/Copier Leases	2,387	2,762	0	2,762
04600 Repairs and Maintenance	222	5,869	0	5,869
04610 Vehicle Repair and Maintenance	7,275	15,000	0	15,000
04611 Building Repair and Maintenance	0	500	0	500
04614 Hardware Maintenance	0	300	0	300
04700 Printing and Binding	1,340	4,000	0	3,500
04900 Other Current Charges	0	0	0	500
05100 Office Supplies	7,844	8,100	0	8,500
05199 Other Non-Capital Equipment	6,824	2,600	0	5,200
05200 Operating Supplies	10,516	9,200	0	11,200
05204 Fuel	8,667	14,000	0	14,000
05500 Training	5,300	2,250	0	6,250
Total Expenses	**1,728,595**	**1,945,709**	**0**	**2,178,774**

Utilities & Solid Waste
Customer Service

Accounts of Interest

03400 - Billing system upgrade specialized expert contractors ($7k), answering service ($8.2k), background check fees ($3.4k), courier services ($1.9k), check bundling service FISERV ($1.2k), and carpet and chair cleaning ($1k). Decrease due to creation of new line item, Banking Fees, to facilitate more accurate monitoring of banking fees.
03404 - Janitorial services for division.
03410 - Contractual staffing to assist with cleanup on AMR meters, boxes, registers, etc. as well as meter reading functions. Increase required to maintain current level of service.
03413 - Creation of new line item to facilitate more accurate monitoring of banking fees, previously budgeted in Contractual Services line item ($334.5k).
04101 - 04104 - Increase based on actual cost for communications for cell phone and data wireless services to support operational needs.
04700 - 04900 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.
05100 - Increase based on actual cost for office supplies.
05199 - Increase based on actual cost for non-capital equipment required to maintain current level of service.
05200 - Increase based on actual cost for operating supplies to maintain current level of service.
05500 - Increase reflects actual training expenditures for the Customer Services division related to new software inquiries and staff development to maintain current level of service.

Significant Changes

There are no significant program changes.

Utilities & Solid Waste
Maintenance - Water

Mission Statement

Provide a high level, cost-effective water distribution system to protect the health and well-being of the residents and the environment. Also, provide excellent, scheduled, preventative maintenance and minor emergency repairs to ensure the long-term reliable operation of Martin County's existing water treatment facilities.

Services Provided

- Water distribution maintenance
- Fire hydrants maintenance
- Fire suppression maintenance
- Water treatment plant maintenance
- SCADA/Instrumentation maintenance

Goals and Objectives

- To be competitive in providing water distribution services within Federal, State and local rules and laws.
- To minimize break effect on residents and the environment.
- To provide water distribution system reliability through preventative maintenance.
- Increase the preventative maintenance program for each of the County's existing water treatment facilities to decrease corrective and emergency maintenance.
- Perform preventative maintenance on all major equipment in accordance with each facility's Preventative Maintenance Programs without increasing the number of FTEs in the division.
- Keep the SCADA system 95% operational.

Benchmarks

- Martin County maintains 50% of valves per year. Industry standard is 20% maintenance of valves per year.
- Martin County maintains 100% of fire hydrants per year. Industry standard is maintaining 50% of fire hydrants per year.
- To continue maintaining plants and doing preventative maintenance with current staffing of one per plant, compared to City of Stuart operating with 3 maintenance workers per plant.
- To increase preventative maintenance work orders by 5% and hold corrective maintenance work orders to less than current level.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Fire Hydrant Maintenance - Full Service	#	991	3,500	N/A	3,500
Fire Hydrant Monthly Maintenance Full service (percentage of completion)	%	0	0	N/A	45
Distribution Line Maintenance	#	2,900,400	2,900,000	N/A	0
Corrective/Emergency-Work Orders	#	654	300	N/A	0
Preventative vs. Corrective work orders, as a percent of total work orders	%	35	71	N/A	50
Preventative-Maintenance Work Orders	#	2,054	1,100	N/A	0
Backflow Prevention Tests	#	272	350	N/A	350
Number of Valves Exercised	#	0	0	N/A	1,500

Outcomes

The customers will receive a transparent water distribution system with negligible effects on the environment.

Utilities & Solid Waste
Maintenance - Water

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Heavy Equipment Operator	1.50	1.50
Journeyman Electrician	0.50	0.50
Master Electrician	0.50	0.50
Process Control SCADA Supervisor	0.50	0.50
SCADA and Operational Technology Specialist	0.50	0.50
Senior Project Leader	0.50	0.50
Solid Waste Mechanic Supervisor	0.35	0.35
Solid Waste Mechanic	0.35	0.35
Senior Heavy Equipment Operator	0.50	0.50
Senior USD Instrumentation Tech	0.50	0.50
Senior USD Warehouse Specialist	0.50	0.50
USD Compliance & Line Inspector	0.50	0.50
USD Distribution Supervisor	0.50	0.50
USD Electrical Technician	0.50	0.50
USD Lead Plant Maintenance Mechanic	1.00	1.00
USD Meter & Hydrant Mechanic	1.00	1.00
USD Meter & Hydrant Services Supervisor	1.00	1.00
USD Plant Maintenance Mechanic	1.00	2.00
USD SCADA Administrator	0.50	0.50
USD Warehouse Supervisor	0.50	0.50
Utilities Administrative Coordinator	0.50	0.50
Utilities Assistant Director	0.50	0.50
Utilities Distribution Specialist	2.50	2.50
Utilities Instrumentation Technician	1.00	1.00
Utilities Lead Service Technician	1.00	1.00
Utilities Maintenance Administrator	0.50	0.50
Utilities Service Technician	4.00	4.00
Utilities Sewer Vacuum Mechanic	0.50	0.50
Utilities Warehouse Specialist	0.50	0.50
Utility Line Locator	1.00	1.00
Total FTE	**24.70**	**25.70**

Utilities & Solid Waste
Maintenance - Water

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	1,339,045	1,358,054	0	1,568,812
01202 PTO Payout	9,710	9,454	0	9,454
01203 Standby Pay	34,394	35,000	0	35,000
01400 Overtime	70,300	54,500	0	54,500
01501 Cell Phone Stipend	3,958	3,378	0	3,288
02101 FICA	84,242	84,199	0	92,604
02102 Medicare	19,702	19,692	0	21,657
02200 Retirement Contributions	201,972	191,549	0	217,324
02300 Life and Health Insurance	302,069	346,077	0	341,312
03400 Other Contractual Services	44,029	245,592	0	245,592
03404 Janitorial Services	2,454	3,500	0	3,500
03409 Mowing & Landscaping Services	12,960	10,625	0	15,000
03410 Other Contractual Services - Staffing	208,927	318,305	0	318,305
04000 Travel and Per Diem	10	1,500	0	1,500
04002 Travel and Per Diem/Educational	3,908	3,500	0	4,500
04100 Communications	2,284	7,300	0	6,300
04101 Communications- Cell Phones	8,875	11,200	0	11,200
04104 Communications-Data/Wireless Svcs	25,091	27,000	0	28,000
04200 Freight and Postage	9,297	6,500	0	12,000
04301 Electricity	7,296	12,764	0	12,764
04400 Rentals and Leases	46,735	17,500	0	29,500
04402 Rentals and Leases/Copier Leases	2,296	3,200	0	3,200
04600 Repairs and Maintenance	656,849	430,000	0	550,000
04610 Vehicle Repair and Maintenance	88,813	120,000	0	120,000
04611 Building Repair and Maintenance	86,247	167,500	0	167,500
04700 Printing and Binding	708	1,250	0	1,250
04900 Other Current Charges	1,566	550	0	1,650
05100 Office Supplies	2,381	4,000	0	4,000
05175 Computer Equipment $1,000-$4999.99	1,721	0	0	0
05179 Other Equipment $1000-$4999.99	9,262	0	0	0
05195 Non-Capital Computer Equipment	1,446	0	0	0
05199 Other Non-Capital Equipment	6,771	30,500	0	31,480
05200 Operating Supplies	77,611	145,340	0	145,340
05201 Chemicals	0	700	0	700
05203 New Service Water Meters	165,927	130,000	0	175,000
05204 Fuel	102,787	134,000	0	134,000
05205 Electrical Supplies	(2,766)	40,000	0	40,000
05208 Software Licenses	0	900	0	2,291
05300 Road Materials and Supplies	6,397	20,000	0	20,000
05400 Publications and Memberships	72	800	0	800
05402 Publications/Subscriptions	71	200	0	200
05500 Training	34,609	20,000	0	33,000
Total Expenses	**3,680,026**	**4,016,129**	**0**	**4,462,523**

Utilities & Solid Waste
Maintenance - Water

Accounts of Interest

03400 - Cathodic protection on bridges ($2.5k), underground taps and emergency work ($170k), Sunshine State One Call locates ($16k), plumbing ($4.9k), meter testing ($500), employee vaccinations ($1.1k), answering services ($1.5k), chemical equipment inspections ($5k), inspection of blowers and odor control ($4.6k), and miscellaneous services ($39.4k).
03404 - Janitorial services for the division.
03409 - Mowing and landscaping services for various maintenance sites. Increase based on cost for mowing and landscaping services.
03410 - Contractual staffing for maintenance services for Utilities plants allocated between Maintenance Sewer.
04002 - Increase based on travel and per diem costs associated with staff attendance at conferences and participation in training programs required for Maintenance positions to maintain current level of service.
04100 - Adjustment to account to reflect operational needs for FY26.
04104 - Increase based on actual cost for communications data and wireless services to support operational needs.
04200 - Increase based on actual cost for freight and shipping charges.
04400 - Increase based on actual cost for rental and leases for equipment required to maintain current level of service.
04600 - Increase attributable to higher cost of repair and maintenance.
04900 - Increase based on actual cost for other current charges.
05199 - Increase based on actual cost for non-capital equipment required to maintain current level of service.
05203 - Increase based on actual cost for new service meters required to maintain current level of service.
05208 - Increase based on actual cost for software licenses required to maintain current level of service.
05500 - Training costs for utility infrastructure employees have notably increased due to the growing necessity for specialized licenses and certifications. This trend is driven by evolving regulatory standards, technological advancements, and heightened safety requirements across the industry.

Significant Changes

The Fiscal Year 2026 Budget includes one (1) new FTE position (Utilities Plant Maintenance Mechanic) for the purpose of ensuring reliable and efficient operation of treatment infrastructure and to maintain compliance with regulatory requirements.

Utilities & Solid Waste
Maintenance - Sewer

Mission Statement

Provide a high level of cost-effective wastewater collection to protect the health and well-being of the residents and the environment. Also, provide excellent, scheduled, preventative maintenance and minor emergency repairs to ensure the long-term reliable operation of the County's existing wastewater treatment facilities.

Services Provided

- Wastewater Collection
- Lift Station Maintenance
- Irrigation Quality Line Maintenance
- Wastewater Treatment Plant Maintenance
- SCADA/Instrumentation

Goals and Objectives

- To be competitive in providing wastewater collection services within Federal, State and local rules and law.
- To minimize break effect on residents and the environment.
- To provide wastewater collection system reliability through preventative maintenance.
- Increase the preventative maintenance program for each of the County's existing wastewater treatment facilities to decrease corrective and emergency maintenance.
- Perform preventative maintenance on all major equipment in accordance with each facility's Preventative Maintenance Program without increasing the number of FTEs in the division.
- Keep the SCADA system 95% operational.

Benchmarks

- Martin County maintains 21% of gravity lines per year. Industry standard is to maintain 20% of all gravity lines per year.
- To continue maintaining plants and doing preventative maintenance with current staffing of one per plant, compared to City of Stuart operating with 3 maintenance workers per plant.
- To increase preventative maintenance work orders by 5% and hold corrective maintenance work orders to less than current level.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Gravity Lines Inspected and Cleaned	#	25,263	225,000	N/A	150,000
Force Mains Maintained	#	876,000	875,000	N/A	0
Irrigation Quality Lines Maintained	#	57,000	57,000	N/A	0
Lift Station Maintenance	%	100	100	N/A	100
Manhole Inspections	#	86	950	N/A	150
Preventative vs. Corrective work orders, as a percent of total work orders	%	42	71	N/A	50
Preventative-Maintenance Work Orders	#	5,324	1,500	N/A	0
Corrective/Emergency-Work Orders	#	2,216	500	N/A	0

Outcomes

The customers will receive a transparent wastewater collection system with negligible effects on the environment.

Utilities & Solid Waste
Maintenance - Sewer

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Heavy Equipment Operator	2.50	2.50
Journeyman Electrician	0.50	0.50
Master Electrician	0.50	0.50
Process Control SCADA Supervisor	0.50	0.50
SCADA and Operational Technology Specialist	0.50	0.50
Senior Journeyman Electrician	1.00	1.00
Senior Project Leader	0.50	0.50
Solid Waste Mechanic	0.35	0.35
Solid Waste Mechanic Supervisor	0.35	0.35
Senior Heavy Equipment Operator	0.50	0.50
Senior USD Instrumentation Tech	0.50	0.50
Senior USD Warehouse Specialist	0.50	0.50
USD Collections Supervisor	1.00	1.00
USD Compliance and Line Inspector	0.50	0.50
USD Distribution Supervisor	0.50	0.50
USD Electrical Technician	4.50	4.50
USD Lead Plant Maintenance Mechanic	1.00	1.00
USD Lead Sewer Vacuum Mechanic	1.00	1.00
USD Plant Maintenance Mechanic	2.00	2.00
USD SCADA Administrator	0.50	0.50
USD Senior Sewer Vacuum Mechanic	1.00	1.00
USD Warehouse Supervisor	0.50	0.50
Utilities Administrative Coordinator	0.50	0.50
Utilities Assistant Director	0.50	0.50
Utilities Collections Specialist	2.00	2.00
Utilities Distribution Specialist	2.50	2.50
Utilities Instrumentation Tech	1.00	1.00
Utilities Maintenance Administrator	0.50	0.50
Utilities Sewer Vacuum Mechanic	0.50	0.50
Utilities Senior Collections Specialist	1.00	1.00
Utilities Warehouse Specialist	0.50	0.50
Utility Line Locator	1.00	1.00
Total FTE	**30.70**	**30.70**

Utilities & Solid Waste
Maintenance - Sewer

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	1,514,759	1,761,467	0	1,914,024
01202 PTO Payout	10,154	7,228	0	7,228
01203 Standby Pay	62,882	53,500	0	53,500
01400 Overtime	121,583	80,000	0	80,000
01501 Cell Phone Stipend	6,406	6,737	0	6,167
02101 FICA	99,741	109,211	0	118,669
02102 Medicare	23,327	25,541	0	27,753
02200 Retirement Contributions	240,723	251,265	0	281,764
02300 Life and Health Insurance	347,864	467,843	0	459,106
03400 Other Contractual Services	38,731	310,740	0	310,740
03404 Janitorial Services	2,454	3,000	0	3,000
03409 Mowing & Landscaping Services	12,960	14,684	0	15,334
03410 Other Contractual Services - Staffing	208,927	318,305	0	318,305
04000 Travel and Per Diem	1,242	2,500	0	2,500
04002 Travel and Per Diem/Educational	6,478	4,000	0	7,500
04100 Communications	2,352	4,000	0	4,000
04101 Communications- Cell Phones	8,875	12,000	0	12,000
04104 Communications-Data/Wireless Svcs	38,048	32,500	0	40,000
04200 Freight and Postage	12,867	10,400	0	15,900
04300 Utility Services	594	600	0	750
04301 Electricity	403,443	404,040	0	411,040
04304 Garbage/Solid Waste Services	15,520	8,700	0	16,600
04400 Rentals and Leases	38,129	15,500	0	30,500
04402 Rentals and Leases/Copier Leases	352	0	0	450
04600 Repairs and Maintenance	724,984	600,000	0	675,000
04603 Lift Station Repair and Maintenance	149,670	375,200	0	375,200
04604 Manholes Repair and Maintenance	140,576	100,000	0	145,000
04610 Vehicle Repair and Maintenance	100,961	120,000	0	120,000
04611 Building Repair and Maintenance	70,778	167,500	0	150,500
04700 Printing and Binding	199	2,500	0	2,500
04900 Other Current Charges	1,551	0	0	1,900
05100 Office Supplies	2,375	3,500	0	3,500
05175 Computer Equipment $1,000-$4999.99	1,721	0	0	0
05179 Other Equipment $1000-$4999.99	9,262	0	0	0
05195 Non-Capital Computer Equipment	230	0	0	0
05199 Other Non-Capital Equipment	11,602	15,000	0	15,000
05200 Operating Supplies	87,280	116,293	0	116,293
05201 Chemicals	2,350	1,500	0	2,700
05204 Fuel	89,266	114,000	0	114,000
05205 Electrical Supplies	84,901	70,000	0	87,000
05208 Software Licenses	1,057	900	0	1,350
05300 Road Materials and Supplies	6,397	25,500	0	25,500
05400 Publications and Memberships	102	600	0	600

Utilities & Solid Waste
Maintenance - Sewer

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
05402 Publications/Subscriptions	71	200	0	200
05500 Training	43,380	20,000	0	35,000
Total Expenses	**4,747,123**	**5,636,454**	**0**	**6,008,073**

Accounts of Interest

03400 - Employee vaccinations ($1.1k), inspection of blowers and odor control ($15k), answering services ($2.8k), plumbing ($4.9k), underground taps and emergency work ($160k), cathodic protection on bridges ($2.5k), Sunshine State One Call locates ($12.5k), generator, pump pm's and repairs ($41.7k), and 20 grinder stations work including valves ($70k).
03404 - Janitorial services for the division.
03409 - Mowing and landscaping services for various maintenance sites. Increase based on cost for mowing and landscaping services.
03410 - Contractual staffing for maintenance services for Utilities plants allocated between Maintenance Water.
04002 - Increase based on travel and per diem costs associated with staff attendance at conferences and participation in training programs required for Maintenance positions to maintain current level of service.
04104 - Increase based on actual cost for communications data and wireless services to support operational needs.
04200 - Increase based on actual cost for freight and shipping charges.
04300 - Increase based on actual cost for utility services.
04301 - Increase based on electricity usage and cost increase of 2.5%.
04304 - Increase based on actual cost for garbage services for Utilities plants.
04400 -04402 - Increase based on actual cost for rental and leases for equipment required to maintain current level of service.
04600 - Increase attributable to higher cost of repairs and maintenance.
04604 - Increase attributable to higher cost of repairs and maintenance of manholes.
04611 - Adjustment to account to reflect operational needs for FY26.
04900 - Increase required to maintain current level of service.
05201 - Increase based on actual cost for chemicals to control invasive weeds around re-pump and lift stations required to maintain current level of service.
05205 - Increase based on actual cost for electrical supplies required to maintain current level of service.
05208 - Increase based on actual cost for software licenses required to maintain current level of service.
05500 - Training costs for utility infrastructure employees have notably increased due to the growing necessity for specialized licenses and certifications. This trend is driven by evolving regulatory standards, technological advancements, and heightened safety requirements across the industry.

Significant Changes

There are no significant program changes.

Utilities & Solid Waste
Treatment Water

Mission Statement

To provide reliable, high quality and cost effective drinking water that ensures the health and safety of Martin County citizens while maintaining compliance with federal, state and local statues, rules and regulations.

Services Provided

The Treatment Division provides water treatment services:

- Advanced water treatment management
- Environmentally sensitive and safe operations
- Laboratory for system monitoring and analytical results
- Protection and conservation of our limited water resources

Goals and Objectives

- Provide safe, high quality drinking water.
- Laboratory for system monitoring and analytical results.
- Maintain sufficient reliability and capacity to meet the existing and future demands of Martin County customers.

Benchmarks

- The Treatment Division's water goal is to surpass the National Primary Drinking Water Standards of 80 parts per billion (ppb) total Trihalomethanes (TTHM) and 60 ppb Haloacetic Acids (HAA5) on a locational running annual average (LRAA).
- The Treatment Division's water goal is to surpass the National Primary Drinking Water Standard of 95% of distribution system bacteriological results total coliform absent on a monthly basis.
- The Treatment Division's water goal is to ensure that the level detected of 100% of the primary drinking water contaminants it monitors is below the MCL.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Haloacetic Acid, (HAA5) ppb (LRAA) / (Reported Quarterly)	#	29	0	N/A	0
Maintain a minimum chlorine residual of 0.6 in the water distribution system (North WTP)	#	0	2.8	N/A	0.6
Maintain a minimum chlorine residual of 0.6 in the water distribution system (South WTP)	#	0	2.6	N/A	0.6
Total Coliform	%	100	0	N/A	0
Trihalomethanes, (THM) ppb (LRAA) / (Reported Quarterly)	#	44	80	N/A	80

Outcomes

Martin County Utilities will provide consistent reliable drinking water service to its customers, and will remain in full compliance with all applicable regulations while anticipating and preparing for future challenges.

Utilities & Solid Waste
Treatment Water

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Chief Plant Operator	2.00	2.00
Compliance Technician	1.50	1.50
Lab Quality Assurance Officer	0.50	0.50
Laboratory Manager	0.50	0.50
Treatment Plant Operator A	2.00	2.00
Treatment Plant Operator B	6.00	6.00
Treatment Plant Operator C	4.00	4.00
Treatment Plant Operations Administrator	1.00	1.00
Total FTE	**17.50**	**17.50**

Utilities & Solid Waste
Treatment - Water

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	1,091,073	1,126,581	0	1,194,517
01202 PTO Payout	13,528	0	0	0
01203 Standby Pay	4,815	0	0	0
01400 Overtime	60,781	58,500	0	58,500
01501 Cell Phone Stipend	2,886	2,430	0	2,100
02101 FICA	67,955	69,848	0	74,060
02102 Medicare	15,893	16,335	0	17,320
02200 Retirement Contributions	164,107	161,376	0	171,190
02300 Life and Health Insurance	207,541	213,708	0	269,208
03100 Professional Services	63,152	130,000	0	130,000
03400 Other Contractual Services	191,449	568,500	0	713,500
03402 Bulk Water and Sewer Purchases	32,767	3,000	0	34,500
03404 Janitorial Services	9,643	10,200	0	12,000
03409 Mowing & Landscaping Services	101,110	175,000	0	173,200
03410 Other Contractual Services - Staffing	44,315	90,000	0	90,000
04000 Travel and Per Diem	0	100	0	100
04001 Travel and Per Diem/Mandatory	0	1,200	0	1,200
04002 Travel and Per Diem/Educational	3,912	4,000	0	5,000
04100 Communications	3,678	5,000	0	5,000
04101 Communications- Cell Phones	427	3,000	0	2,400
04104 Communications-Data/Wireless Svcs	1,461	1,200	0	1,800
04200 Freight and Postage	1,895	3,000	0	3,500
04301 Electricity	1,440,118	1,600,000	0	1,600,000
04303 Water/Sewer Services	0	900	0	900
04304 Garbage/Solid Waste Services	2,417	8,000	0	7,500
04402 Rentals and Leases/Copier Leases	3,460	5,000	0	5,000
04600 Repairs and Maintenance	1,355	45,500	0	41,500
04610 Vehicle Repair and Maintenance	2,376	15,000	0	15,000
04611 Building Repair and Maintenance	16,614	100,000	0	90,000
04700 Printing and Binding	12,738	5,000	0	15,000
04800 Promotional Activities	313	1,000	0	1,000
04900 Other Current Charges	13,512	12,000	0	16,000
05100 Office Supplies	798	2,500	0	2,500
05179 Other Equipment $1000-$4999.99	3,168	14,000	0	14,000
05199 Other Non-Capital Equipment	1,859	14,000	0	14,000
05200 Operating Supplies	94,413	140,500	0	140,500
05201 Chemicals	1,566,238	2,000,000	0	2,000,000
05204 Fuel	14,811	25,000	0	28,000
05208 Software Licenses	0	110	0	110
05209 Landscape Materials	0	1,000	0	1,000
05300 Road Materials and Supplies	0	1,000	0	1,000
05400 Publications and Memberships	1,424	1,000	0	2,000
05402 Publications/Subscriptions	0	1,000	0	1,000

Utilities & Solid Waste
Treatment - Water

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
05500 Training	6,309	7,500	0	8,000
Total Expenses	**5,264,309**	**6,642,988**	**0**	**6,963,105**

Accounts of Interest

03100 - Permitting requirements ($60k), mechanical failures engineering, inspect and clean ground storage tank ($50k), plant health and safety evaluation inspection ($10k), and laboratory internal audit ($10k). Cost based on cyclical nature of certain services required to maintain current level of service.

03400 - Aquifer maintenance ($75k), aquifer project management ($75k), laboratory sampling and testing ($100k), temporary labor ($5k), security contract at all water plant sites ($100k), fire/safety inspections ($10k), membrane cleaning ($10k), wetland monitoring($10k), Preserve Area Management Plan ($15k), hazardous material response cleanup ($20k), ammonia tank inspections ($8.5k), Lead and Cooper Rule Revision ($75k), wellfield monitoring software ($65k), and water monitoring tasks ($145k). Increase attributable to realized cost for services for lab testing, water monitoring and analysis required to maintain current level of service .

03402 - Water purchases via interconnects with the City of Stuart, FPUA, and/or Port St. Lucie are planned to support scheduled maintenance activities.

03404 - Janitorial services for the division. Increase based on rate for service.

03409 - Landscaping/exotics removal along plant and well site locations. Adjustment to account to reflect operational needs for FY26.

03410 - Contractual staffing for maintenance, support regulatory monitoring, reporting, and adherence to environmental standards for Utilities treatment facilities allocated between Treatment sewer.

04002 - Increase based on travel and per diem costs associated with staff attendance at conferences and participation in training programs required for Treatment positions to maintain current level of service.

04101 - Adjustment to account to reflect operational needs for FY26.

04104 - Increase based on actual cost for communications data and wireless services to support operational needs.

04200 - Increase based on actual cost for freight and shipping charges.

04304 - Adjustment to account to reflect operational needs for FY26.

04600 - Adjustment to account to reflect operational needs for FY26.

04611 - Adjustment to account to reflect operational needs for FY26.

04700 - Increase based on actual cost for printing and binding required to maintain current level of service.

04900 - Increase based on actual cost for annual drinking water DEP permit fee required to maintain current level of service.

05204 - Increase required to maintain current level of service.

05400 - Increase based on publications and professional memberships cost required for various positions for Treatment plants to maintain current level of service.

05500 - Training costs for utility infrastructure employees have notably increased due to the growing necessity for specialized licenses and certifications. This trend is driven by evolving regulatory standards, technological advancements, and heightened safety requirements across the industry.

Significant Changes

Budget requests for Fiscal Year 2026 for Other Contractual Services for Water Monitoring Tasks ($145K) to support water system levels and compliance to (FDEP) Federal Department of Environmental Protection.

Utilities & Solid Waste
Treatment - Sewer

Mission Statement
To provide excellent, cost effective wastewater services that ensures the health and safety of the public while safeguarding our water resources. These services will allow us to maintain compliance with federal, state and local statutes, rules and regulations.

Services Provided
The Treatment Division provides wastewater handling services:

- Reliable state of the art wastewater treatment
- Environmentally sensitive and safe operations
- Laboratory for system monitoring and analytical results
- Conservation of water supplies through reclaimed water production and distribution

Goals and Objectives

- Continue to be leaders in the use of reclaimed water for irrigation needs while offsetting the use of potable water demand.
- Martin County Utilities staff will continue to educate residents about the benefits and the proper use of reclaimed water.
- Martin County Utilities will continue to dispose of biosolids from the wastewater treatment process in an environmentally progressive and resource-efficient manner by recycling the product for beneficial purposes.

Benchmarks

- The Treatment Division's wastewater goal is to reclaim and distribute for reuse 50% of total influent on a monthly basis.
- The Treatment Division's wastewater goal is to dewater waste activated sludge to 18% or greater of total solids on a monthly basis.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Biosolids (North WWTP)	%	20	18	N/A	18
Biosolids (TF WWTP)	%	20	18	N/A	18
Reclaimed Water/Total Influent (NWWTP)	%	44	50	N/A	50
Reclaimed Water/Total Influent (TFWWTP)	%	58	50	N/A	50

Outcomes
Martin County Utilities will produce high-quality reclaimed water to be used for irrigation and ground water recharge, limiting demand on our potable water resources.

Utilities & Solid Waste
Treatment - Sewer

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Chief Plant Operator	2.00	2.00
Compliance Technician	1.50	1.50
Lab Quality Assurance Officer	0.50	0.50
Laboratory Manager	0.50	0.50
Treatment Plant Operator A	2.00	2.00
Treatment Plant Operator B	2.00	2.00
Treatment Plant Operator C	3.00	3.00
Treatment Plant Operations Administrator	1.00	1.00
Total FTE	**12.50**	**12.50**

Utilities & Solid Waste
Treatment - Sewer

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	814,622	815,332	0	857,734
01202 PTO Payout	14,341	0	0	0
01203 Standby Pay	21,005	26,000	0	26,000
01400 Overtime	42,707	34,500	0	34,500
01501 Cell Phone Stipend	2,891	3,090	0	2,580
02101 FICA	52,779	50,551	0	53,180
02102 Medicare	12,343	11,822	0	12,437
02200 Retirement Contributions	123,095	114,313	0	123,939
02300 Life and Health Insurance	164,926	189,853	0	213,493
03100 Professional Services	15,279	160,000	0	160,000
03400 Other Contractual Services	310,786	460,000	0	460,000
03401 Sludge Removal	1,298,647	1,400,000	0	1,500,000
03402 Bulk Water and Sewer Purchases	32,767	65,000	0	65,000
03404 Janitorial Services	9,643	10,200	0	12,000
03409 Mowing & Landscaping Services	100,890	150,000	0	150,000
03410 Other Contractual Svcs - Staffing	44,315	90,000	0	90,000
04000 Travel and Per Diem	257	100	0	350
04001 Travel and Per Diem/Mandatory	0	1,200	0	1,200
04002 Travel and Per Diem/Educational	2,389	4,215	0	4,215
04100 Communications	2,788	5,000	0	4,600
04101 Communications- Cell Phones	2,632	3,200	0	3,200
04104 Communications-Data/Wireless Svcs	1,460	1,600	0	2,000
04200 Freight and Postage	2,333	4,000	0	4,000
04301 Electricity	754,676	900,000	0	900,000
04304 Garbage/Solid Waste Services	2,417	10,000	0	10,000
04400 Rentals and Leases	0	1,000	0	1,000
04402 Rentals and Leases/Copier Leases	3,058	5,000	0	5,000
04600 Repairs and Maintenance	1,027	30,000	0	25,000
04610 Vehicle Repair and Maintenance	2,376	15,000	0	14,000
04611 Building Repair and Maintenance	2,036	96,900	0	95,400
04700 Printing and Binding	314	1,000	0	1,000
04800 Promotional Activities	313	1,000	0	1,000
04900 Other Current Charges	7,700	7,000	0	8,500
05100 Office Supplies	2,052	5,000	0	5,000
05179 Other Equipment $1000-$4999.99	3,168	0	0	0
05199 Other Non-Capital Equipment	4,198	5,000	0	5,500
05200 Operating Supplies	89,885	103,000	0	108,000
05201 Chemicals	476,141	450,000	0	550,000
05204 Fuel	15,892	30,000	0	33,000
05209 Landscape Materials	0	1,000	0	1,000
05300 Road Materials and Supplies	0	1,000	0	1,000
05400 Publications and Memberships	1,496	1,000	0	2,000

Utilities & Solid Waste
Treatment - Sewer

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
05402 Publications/Subscriptions	0	1,000	0	1,000
05500 Training	5,932	7,500	0	8,000
Total Expenses	**4,445,573**	**5,271,376**	**0**	**5,555,828**

Accounts of Interest

03100 - NTU/TSS and CL2/FECAL study, treatment troubleshooting ($25k), permitting requirements ($25k), mechanical failures engineering, plant health and safety evaluation inspection ($10k), and FDEP renewal permit for North wastewater and Tropical Farms UIC ($100k). Cost based on cyclical FDEP Permit work required to maintain current level of service.
03400 - Laboratory sampling and testing ($100k), security contract at all water plant sites($100k), fire/safety inspections ($10k), wetland monitoring ($10k), Preserve Area Management Plan ($15k), hazardous material response cleanup ($20k), cleaning of oxidation ditches ($200k), and temporary labor ($5k). Cost based on cyclical nature of mechanical integral testing required to maintain current level of service.
03401 - Cost of sludge hauling, treatment, and disposal. Changes are due to volume.
03402 - Bulk water and sewer purchases, as needed.
03404 - Janitorial services for the division. Increase based on rate for service.
03409 - Landscaping/exotics removal along plant and well site locations.
03410 - Contractual staffing for maintenance, support regulatory monitoring, reporting, and adherence to environmental standards for Utilities treatment facilities allocated between Treatment Water.
04000 - Increase based on travel and per diem costs associated with staff attendance at conferences and participation in training programs required for Treatment positions to maintain current level of service.
04100 - Adjustment to account to reflect operational needs for FY26.
04104 - Increase based on actual cost for communications data and wireless services to support operational needs.
04200 - Increase based on actual cost for freight and shipping charges.
04600 - Adjustment to account to reflect operational needs for FY26.
04610 - Adjustment to account to reflect operational needs for FY26.
04611 - Adjustment to account to reflect operational needs for FY26.
04900 - Increase required to maintain current level of service.
05199 - Increase based on actual cost for non-capital equipment required to maintain current level of service.
05200 - Increase based on actual cost for operating supplies to maintain current level of service.
05201 - Increase based on actual cost for chemicals to maintain current level of service.
05204 - Increase required to maintain current level of service.
05400 - Increase based on publications and professional memberships cost required for various positions for Treatment plants to maintain current level of service.
05500 - Training costs for utility infrastructure employees have notably increased due to the growing necessity for specialized licenses and certifications. This trend is driven by evolving regulatory standards, technological advancements, and heightened safety requirements across the industry.

Significant Changes

There are no significant program changes.

Utilities & Solid Waste
Long-Term Care

Mission Statement

Provide long-term care maintenance for County-owned landfill facilities in an environmentally safe and properly regulated manner.

Services Provided

The division provides long-term care at the Palm City Landfill.

Goals and Objectives

- Monitor site conditions to identify environmental hazards.
- Provide routine maintenance for compliance with FDEP and EPA regulations.
- Perform corrective maintenance of identified environmental hazards.

Benchmarks

100% of state escrow funded annually. Federal and state regulations require financial responsibility.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Cost of Acres Maintained	$	57	325	N/A	325

Outcomes

Efficiently care for and provide sufficient facilities and meet resident satisfaction at closed landfill sites.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Solid Waste Lead Mechanic	0.25	0.25
Solid Waste Manager	0.25	0.25
Solid Waste Mechanic Supervisor	0.10	0.10
Solid Waste Mechanic	0.10	0.10
Utilities & SW Maintenance Worker	0.25	0.25
Utilities Administrative Coordinator	0.10	0.10
Total FTE	**1.05**	**1.05**

Utilities & Solid Waste
Long-Term Care

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	70,024	58,921	0	62,490
01203 Standby Pay	0	12,000	0	12,000
01400 Overtime	972	10,000	0	10,000
01501 Cell Phone Stipend	328	234	0	354
02101 FICA	4,224	3,653	0	3,874
02102 Medicare	988	854	0	906
02200 Retirement Contributions	10,081	8,031	0	8,767
02300 Life and Health Insurance	24,317	18,789	0	18,929
03100 Professional Services	401,980	469,000	0	469,000
03400 Other Contractual Services	41,662	109,000	0	129,000
03409 Mowing & Landscaping Services	23,040	30,000	0	30,000
03410 Other Contractual Svcs - Staffing	9,207	21,000	0	21,000
03411 Landfill Closure Cost	(317,224)	0	0	0
04000 Travel and Per Diem	0	150	0	150
04002 Travel and Per Diem/Educational	0	450	0	450
04100 Communications	825	800	0	800
04101 Communications- Cell Phones	0	750	0	750
04200 Freight and Postage	782	1,500	0	1,500
04301 Electricity	6,612	13,905	0	13,905
04400 Rentals and Leases	0	7,500	0	7,500
04600 Repairs and Maintenance	8,290	20,500	0	20,500
04603 Lift Station Repair and Maintenance	3,598	8,000	0	8,000
04610 Vehicle Repair and Maintenance	22,015	70,000	0	65,000
05100 Office Supplies	0	500	0	500
05199 Other Non-Capital Equipment	1,711	3,000	0	3,000
05200 Operating Supplies	3,411	29,155	0	20,000
05204 Fuel	47,497	75,000	0	75,000
05205 Electrical Supplies	0	2,000	0	2,000
05211 Software Services	1,680	0	0	0
05300 Road Materials and Supplies	0	25,000	0	25,000
05400 Publications and Memberships	0	120	0	120
05500 Training	0	2,000	0	2,000
Total Expenses	**366,020**	**1,001,812**	**0**	**1,012,495**

Utilities & Solid Waste
Long-Term Care

Accounts of Interest

03100 - Engineering services for routine task/permit compliance for the long term care of the landfill ($454k) and professional services for new lake for concrete recycling ($15k).

03400 - Laboratory sampling/testing ($30K), exotic removal ($25k), contracted road/ ditch cleaning ($14k), well repairs ($15k), emergency repairs to liners and flares ($10k), nuisance animal control ($10k), uniform services ($2k), clean up and debris removal ($20k), and security contract at Landfill ($2k). Increase required to maintain current level of service.

03410 - Contractual staffing for maintenance at the Landfill.

03409 - Mowing and landscaping services for various sites at the landfill. Increase based on cost for mowing and landscaping services.

04610 - Adjustment to account to reflect operational needs for FY26.

05200 - Adjustment to account to reflect operational needs for FY26.

Significant Changes

There are no significant program changes.

Utilities & Solid Waste
Renewal & Replacement

Mission Statement

Provide major repair/rehabilitation capital improvements to assure a coordinated and effective effort that will result in a sustained, efficient, and enhanced utility system.

Services Provided

- Identify capital improvements under the CIP threshold.
- Provide preventative and corrective repair and replacement services to the water and wastewater facilities.

Goals and Objectives

- Ensure all improvements are funded.
- Ensure all improvements are in compliance with County standards.

Outcomes

Reduce emergency repairs and keep the system operating effectively and efficiently.

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	3,301	0	0	0
03400 Other Contractual Services	64,970	0	0	0
04200 Freight and Postage	27,596	0	0	0
04400 Rentals and Leases	106,013	0	0	0
04600 Repairs and Maintenance	98,560	100,000	0	100,000
04602 Sewer Lines Repair and Maintenance	2,600	0	0	0
04610 Vehicle Repair and Maintenance	68,730	0	0	0
04611 Building Repair and Maintenance	49,467	0	0	0
05179 Other Equipment $1000-$4999.99	10,854	0	0	0
05199 Other Non-Capital Equipment	17,275	0	0	0
06200 Buildings	0	230,000	0	230,000
06300 Improvements Other Than Buildings	0	510,000	0	691,900
06400 Furniture and Equipment	0	0	0	82,582
Total Expenses	**449,366**	**840,000**	**0**	**1,104,482**

Accounts of Interest

04600 - Annual wastewater filters for treatment plants ($100k).

06200 - Security system replacement and upgrade for end-of-life cameras, card readers, computer servers and relocation services ($100k) and air conditioning replacements for the plants ($130k).

06300 - This funding supports various small-scale, non-capital improvement projects throughout the water and sewer system. These projects typically include valve replacements, line replacements due to breaks, and repairs at treatment plants involving the replacement of control panel equipment and other critical infrastructure components necessary to maintain system reliability and service continuity.

06400 - Mobile Data Collector ($10.7k), belt clip Receivers ($13k), mulcher ($37.5k), and a flowmeter ($21.3k).

Significant Changes

There are no significant program changes.

Utilities & Solid Waste
Water/Sewer Assessment Improvements

Mission Statement
Provide capital utilities - potable water and wastewater facilities - that comply with the approved Martin County Board of County Commissioners standards to existing residents who are on well and septic tanks.

Services Provided
- Funding assessment projects
- Providing capital utilities to well and septic tank residents

Goals and Objectives
Fund, construct and maintain required capital utilities - potable water and wastewater facilities - in compliance with County standards, and to protect water quality in the Indian River and St. Lucie Estuaries.

Benchmarks
- Completion of final assessment projects within 10% of original estimates.
- Construction projects to be completed within 20% of original schedule.

Outcomes
All assigned assessment projects are built according to code, within budget, and on schedule.

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	43,132	200,000	0	200,000
03103 Prof Serv-Outside Counsel Non-Lit	11,889	0	0	0
03400 Other Contractual Services	337,122	0	0	0
04200 Freight and Postage	12,000	0	0	0
04900 Other Current Charges	7,701	0	0	0
Total Expenses	**411,844**	**200,000**	**0**	**200,000**

Accounts of Interest
03100 - Planning services for assessment projects and legal and court cost of validation of water assessments.

Significant Changes
This division handles water and sewer assessment projects. When a project is found to be viable, it is submitted to the Board of County Commissioners for approval. A project budget is then set and approved at that time.

Utilities & Solid Waste
Hazardous Waste

Mission Statement
Ensure the public health, safety, welfare and the protection of environmental resources by providing training and service for the proper handling and disposal of hazardous materials waste in Martin County.

Services Provided
- Operation of household hazardous waste facility
- Mobile collection of household hazardous waste
- Disposal of household hazardous waste
- Recycling of household hazardous waste

Goals and Objectives
- Protect public health, safety and environment of Martin County through proper planning and implementation of hazardous waste management.
- Increase awareness of hazardous waste disposal requirements and options through education and outreach efforts.
- Investigate all solid and hazardous waste complaints.
- Provide safe and convenient hazardous waste disposal opportunities.

Benchmarks
Meet and/or exceed California Integrated Waste Management Board's operating cost of $.40 to $.75 per pound of handling & processing hazardous waste.

Performance Measures

Description	Unit of Measure	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2025 ACTUAL	FY 2026 PROJECTED
Cost of Hazardous Waste per Household	$	8.39	8.24	N/A	6.84

Outcomes
All hazardous waste collection, disposal and recycling services will be provided in a safe, reliable and economical manner while protecting the citizens and environment of Martin County.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Hazardous Materials Technician	2.00	2.00
Senior Hazardous Materials Technician	1.00	1.00
Solid Waste Manager	0.25	0.25
Utilities and SW Maintenance Worker	0.25	0.25
Total FTE	**3.50**	**3.50**

Utilities & Solid Waste
Hazardous Waste

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01200 Regular Salaries	129,258	155,584	0	166,556
01400 Overtime	7,285	7,000	0	7,000
01501 Cell Phone Stipend	26	0	0	120
02101 FICA	7,885	9,646	0	10,326
02102 Medicare	1,844	2,256	0	2,415
02200 Retirement Contributions	18,549	21,206	0	23,368
02300 Life and Health Insurance	35,794	50,624	0	32,749
03400 Other Contractual Services	138,056	265,000	0	265,000
03404 Janitorial Services	0	300	0	300
03410 Other Contractual Svcs - Staffing	6,445	10,000	0	10,000
04002 Travel and Per Diem/Educational	0	1,000	0	1,000
04100 Communications	0	200	0	200
04101 Communications- Cell Phones	0	400	0	400
04200 Freight and Postage	280	500	0	500
04301 Electricity	2,568	3,500	0	4,000
04600 Repairs and Maintenance	20	2,000	0	2,000
04610 Vehicle Repair and Maintenance	2	2,000	0	2,000
04611 Building Repair and Maintenance	0	5,000	0	5,000
04700 Printing and Binding	0	1,500	0	1,500
05100 Office Supplies	0	300	0	300
05199 Other Non-Capital Equipment	648	750	0	750
05200 Operating Supplies	3,565	5,000	0	5,000
05204 Fuel	7,000	8,000	0	10,000
05205 Electrical Supplies	0	2,000	0	2,000
05400 Publications and Memberships	0	250	0	250
05500 Training	785	2,500	0	2,500
Total Expenses	**360,010**	**556,516**	**0**	**555,234**

Accounts of Interest

03400 - Disposal of hazardous waste ($215k), recycling of electronics ($13k), recycling of bulbs ($10k), disposal of oil, gasoline, and filters ($10k), promoting hazardous waste program ($5k), security and service ($3.5k), recycling of batteries ($3k), fire safety ($2.5k), and uniform services ($3k).
03404 - Janitorial services for Hazardous Waste Center.
03410 - Contractual staffing for maintenance at the Landfill.
04301 - Increase based on electricity usage and cost increase of 2.5%.
05204 - Increase required to maintain current level of service.

Significant Changes

There are no significant program changes.

Constitutional Officers / Judicial / State Agencies

The Board of County Commissioners is the legislative body for Martin County. The Board of County Commissioners budgets and provides all the funding used by the various County Departments and the separate Constitutional Officers with the exception of fees collected by the Constitutional Officers. Under the direction of the Clerk of the Circuit Court & Comptroller, the Division of Financial Services Department maintains the accounting system for the Board of County Commissioners, the Supervisor of Elections, and the Clerk of the Circuit Court. The Property Appraiser, the Sheriff, and the Tax Collector maintain their own accounting systems.

Questions can be addressed to the Martin County Office of Management and Budget at 772-288-5504.

Constitutional Officers/Judicial	FY25 Adopted Budget	FY26 Tentative Budget	FY25 FTEs	FY26 FTEs
Clerk of the Court & Comptroller	$ 3,032,221	$ 3,383,477	24.00	25.50
Property Appraiser	$ 4,599,681	$ 5,431,515	41.00	41.00
Sheriff	$ 109,694,732	$ 119,388,205	630.00	640.00
Sheriff Non-Departmental	$ 10,000,920	$ 9,620,837	N/A	N/A
State Judicial/State Agencies	$ 3,000,600	$ 3,342,803	N/A	N/A
Supervisor of Elections	$ 1,677,645	$ 1,761,074	11.00	11.00
Tax Collector	$ 10,807,897	$ 11,432,897	75.00	75.00
Total	**$ 142,813,696**	**$ 154,360,808**	**781.00**	**792.50**

				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**768.00**	**781.00**	**792.50**	**11.50**	**1.47%**
Total Budget Dollars	**128,863,778**	**142,813,696**	**154,360,808**	**11,547,112**	**8.09%**

Revenues

Revenue Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
General Fund	117,363,687	123,917,450	0	135,025,920
General Fund - Supervisor of Elections	1,785,790	1,677,645	0	1,761,074
$30 LCL Ord - CT Facilities FS318.18	4,704,952	5,087,743	0	5,445,111
$2 MA Crim Justice I S - CT Admin	378,683	392,733	0	451,540
$2 MA Crim Justice I S - State Atty	256,483	347,619	0	338,306
$65 LCL Ord - CT Innovation FS939.185	104,954	109,818	0	83,904
$2 MA Crim Justice I S - Pub Def	77,534	91,426	0	97,050
Tourist Development	123,503	104,897	0	104,897
$65 LCL Ord - Legal Aid FS939.185	46,342	46,000	0	46,000
Economic Development	3,932	8,000	0	8,000
$2 MA Crim Justice I S - G A Litem	17,820	15,400	0	14,124
E-911	1,441,013	2,974,965	0	2,594,882
Consolidated Fire/EMS	1,685,259	1,550,000	0	1,900,000
Health Care/ Medical Services	0	6,490,000	0	6,490,000
Grants	873,826	0	0	0
Revenue Totals	**128,863,778**	**142,813,696**	**0**	**154,360,808**

Clerk of the Circuit Court and Comptroller

Clerk of the Circuit Court and Comptroller
Program Chart
Total Full-Time Equivalents (FTE) = 25.50

Clerk of the Circuit Court and Comptroller
Total Full Time Equivalents (FTE) = 25.50

				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**21.00**	**24.00**	**25.50**	**1.50**	**6.25%**
Total Budget Dollars	**2,717,927**	**3,032,221**	**3,383,477**	**351,256**	**11.58%**

Clerk of the Circuit Court and Comptroller

Introduction

The Martin County Clerk of the Circuit Court and Comptroller (Clerk) is a Constitutional Officer, elected by and accountable to the residents of Martin County. The Office of the Clerk was established in the Florida Constitution in 1838 and only six have served as the elected Clerk in Martin County since its formation in 1925. The primary duties of the Clerk include serving as county comptroller, auditor, recorder, and treasurer; ex-officio Clerk to the Board of County Commissioners; clerk of the courts; and custodian of all county funds. The Clerk also fulfills constitutional and statutory duties as a Public Trustee.

Sworn into office in January 2013, the Clerk continues to expand the use of web-based data processing, storage and online viewing of public records and court records, including electronic records retention and retrieval. An important component of these projects is the protection of confidential and exempt information.

The Clerk is committed to delivering quality service and maintaining the integrity of all public and court records in the electronic age by optimizing technology to the fullest. Projects include web-based access to court document images, automation-assisted redaction of confidential information, facilitating access to public and official records, including archival records, implementation of artificial intelligence to enable indexing the county's official records, expanding the customer focused website, and advancing accounting practices through the use of electronic tools and best practice models.

This office continues to utilize enhanced technology to assist with the preparation of the Annual Comprehensive Financial Report together with the publication of Martin County Tides, our County's award winning Popular Annual Financial Report (PAFR). Martin County Tides is an easy-to-read guide, which highlights financial information and issues affecting the County's financial health, to assist residents in understanding how their tax dollars are managed and spent. Additionally, the Clerk and County received the Triple Crown award for Fiscal Years 2020 through 2023, recognizing the Certificates of Excellence for the Annual Comprehensive Financial Report (ACFR), Popular Annual Financial Report (PAFR) and Budget Presentation. This prestigious award is a testament to the strong partnerships between the Comptroller, Board of County Commissioners, and the other constitutional officers.

Through reorganization, training and realignment of staff duties, bolstered by increased use of innovative software applications, the Clerk pledges to maximize available resources to prioritize customer service and safeguard public funds and records in a most cost-effective and transparent manner.

Key Issues and Trends

The mission of the Clerk is to ensure a solid system of checks and balances; safeguard public, court, and official records; and serve as Public Trustee. It is increasingly important for the Clerk, as County Auditor and Comptroller, to help watch over county finances. In the role of County Auditor and Comptroller, the focus remains on directly fulfilling the County's accounting and finance needs.

The Clerk continues to provide the County with robust professional services through Internal Audit, Certified Public Accountants and Certified Government Finance Officers. Financial operations for enterprise funds, including Martin County Utilities, Martin County Solid Waste, the Martin County Airport at Witham Field, and the Sailfish Sands Golf Course are administered by the Clerk to manage the accounting, operating, capital and debt service processes. Through these professional services, the Clerk provides financial oversight and audit support in other areas of county operations also, including Parks & Recreation.

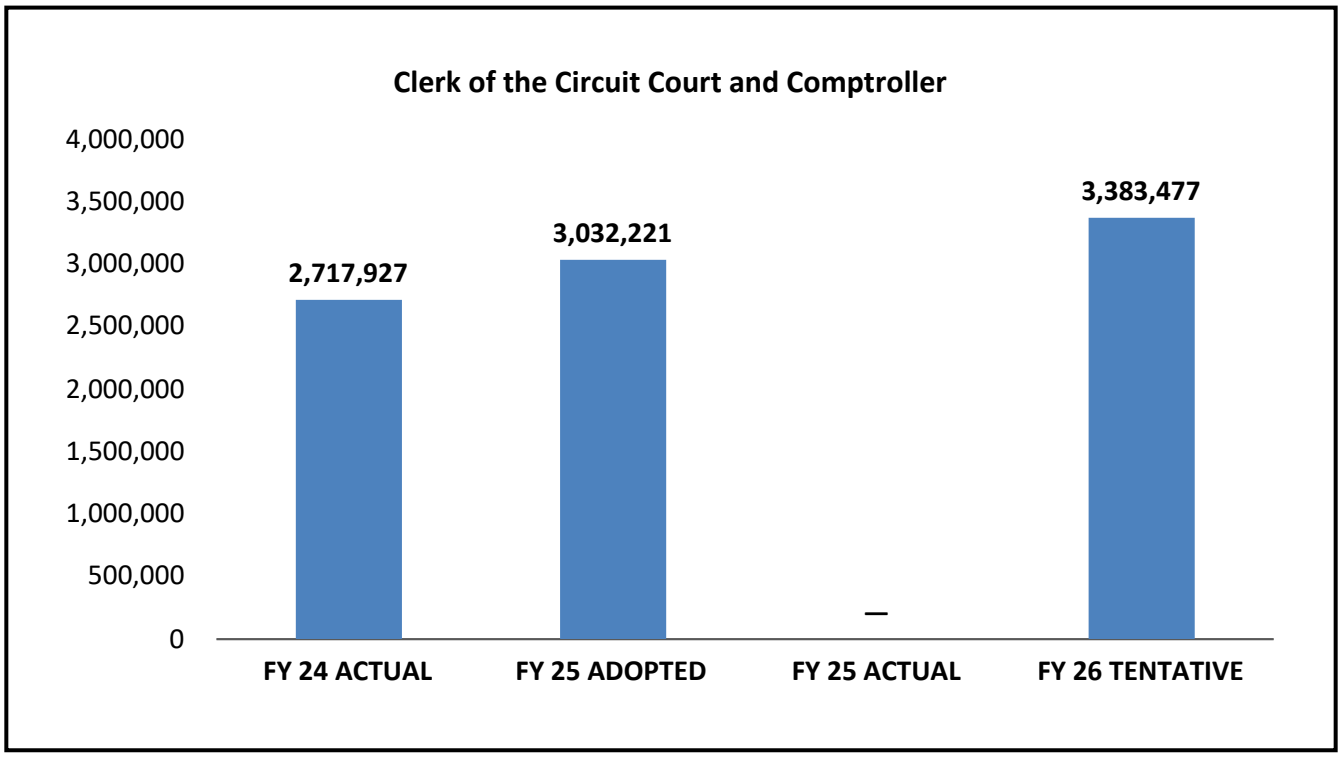
Internal Audit provides financial, compliance, investigative, efficiency, performance, and management advisory reviews to ensure County funds and property are protected against fraud, waste and abuse.

The Fiscal Year 2026 budget request represents the continuity of current service levels, including utilization of enhanced technology to support needs and priorities of the Board and County Administration. The requested budget for Fiscal Year 2026 includes salary increases as well as the amount necessary to fund the proposed increased cost of employee health insurance coverage, and the state-mandated employer contribution to the Florida Retirement System. It also includes funds for an additional Court Clerk to assist with locally authorized treatment and intervention courts and an additional Payroll Specialist to accommodate the expanded payroll needs of the county government.

Clerk of the Circuit Court and Comptroller

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Clerk of the Circuit Court and Comptroller	2,717,927	3,032,221	0	3,383,477
Total Expenses	**2,717,927**	**3,032,221**	**0**	**3,383,477**



Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
09100 Interfund Transfers	2,717,927	3,032,221	0	3,383,477
Total Expenses	**2,717,927**	**3,032,221**	**0**	**3,383,477**

Clerk of the Circuit Court and Comptroller

Mission Statement
The mission of the Clerk of the Circuit Court and Comptroller is to ensure a solid system of checks and balances, safeguard Public and Official Records and serve as Public Trustee.

Services Provided
The primary duties of the Office of the Clerk and Comptroller include serving as county auditor, recorder, and treasurer; ex-officio Clerk to the Board of County Commissioners; clerk of the courts; and custodian of all county funds. The Clerk also fulfills constitutional and statutory duties as a Public Trustee.

As the independent Chief Financial Officer for the County, the Office of the Clerk and Comptroller provides oversight on the county budget, revenue and spending and is responsible for all county finances, investments and financial reports.

As the Clerk to the Board of County Commissioners, the office prepares and maintains the Board's minutes and commission records. Additionally, the Clerk's office conducts the administrative business of the Value Adjustment Board and oversees foreclosure and tax deed sales on behalf of the County.

Additional services provided by the Clerk include the following:

- Safeguard and invest County funds in accordance with law and the County's Investment Policy
- Provide the public with an independent check and balance on the County revenue, debt and spending
- Ensure compliance with all statutory requirements relating to the processing, maintenance and reporting of the County's Finance Department
- Pre-audit and process County expenditures, accounts receivable and payroll
- Provide quality internal audits to assess financial, compliance, efficiency and performance measures and to ensure county funds are protected against fraud, waste, and abuse
- Provide payroll support for the County, Clerk & Comptroller, and Supervisor of Elections, including compliance with policies and Florida law
- Prepare and maintain concise and accurate minutes of the official meetings of the Board of County Commissioners
- Provide secure access to the Official Records of the County

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Authorized Positions	24.00	25.50
Total FTE	**24.00**	**25.50**

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
09100 Interfund Transfers	2,717,927	3,032,221	0	3,383,477
Total Expenses	**2,717,927**	**3,032,221**	**0**	**3,383,477**

Accounts of Interest
There are no accounts of interest to highlight.

Significant Changes
The Clerk continues to make significant progress with phase two of the records conversion project - indexing and verifying Official Records dating back to 1925. This phase is crucial to ensure documents are easily accessible to the public and that confidential information within the records is properly protected. Upon completion of phase two,

Clerk of the Circuit Court and Comptroller

the index and images of these records will be made available for viewing through a publicly accessible website, making it convenient for the public to search and access these historical records.

Overall, this project represents a significant step towards modernizing access to historical records while ensuring the security of sensitive information.

In today's increasingly digital landscape, the Martin County Clerk of the Circuit Court & Comptroller has placed a heightened focus on cybersecurity to safeguard the sensitive data entrusted to us by our community. This initiative encompasses a multi-faceted approach, including strengthening our network defenses; implementing multi-factor authentication; providing comprehensive cybersecurity awareness training for all staff; and regularly updating our software and systems.

By prioritizing these measures, we aim to minimize the risk of cyber threats and ensure the confidentiality, integrity, and availability of our critical information.

Property Appraiser

Property Appraiser
Program Chart
Total Full-Time Equivalents (FTE) = 41.00

Property Appraiser Program
Total Full Time Equivalents (FTE) = 41.00

Note: The FY 2025 Adjusted budget, $5,045,669, includes amendments for IT Transition needs ($384,388) and postage ($61,600). The difference between the FY 2026 Tentative Budget and the FY 2025 Adjusted Budget is $385,846, an increase of 7.6%.

				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**40.00**	**41.00**	**41.00**	**0.00**	**0.00%**
Total Budget Dollars	**4,425,918**	**4,599,681**	**5,431,515**	**831,834**	**18.08%**

Property Appraiser

Introduction

The Property Appraiser is a separately elected county official established pursuant to the Constitution of the State of Florida. The Property Appraiser's Office (PAO) has the statutory responsibility to list and appraise all real property each year for purposes of ad valorem taxation. In addition, the Office is charged with maintaining all official records of property connected with this function. The Florida Department of Revenue is a State administrative agency with the statutory responsibility of general supervision of the assessment and valuation of real property for purposes of ad valorem taxation to ensure a fair, uniform, and equitable property tax system. Sections 195.062(1), 195.002(1), and 195.032, Florida Statutes, contain a requirement for the Department of Revenue to develop and promulgate real property appraisal guidelines to aid and assist Florida Property Appraisers in the performance of their valuation responsibilities.

The Department of Revenue approves the budgets for all county Property Appraisers to comply with section 195.087(1), Florida Statutes. This process provides for a separation of duties because the County both funds the budget and sets the millage rates.

Key Issues and Trends

- Martin County has experienced another year of incredible growth in regard to market appreciation, new construction, and development values. Our professionals have completed another successful appraisal cycle under a rigorous timeframe.

2025 Property Values

B= $ Billion M= $ Million T= $ Thousand

Taxing Districts	# of Real Property Parcels	New Construction Taxable Value	Total Market Value	Total Taxable Value	% Increase from 2024	
					Market	Taxable
Martin County	97,850	$ 611.2 M	$ 61.7 B	$ 39.3 B	8.42%	12.88%
District One	14,304	$ 35.5 M	$ 8.6 B	$ 5.8 B	3.53%	7.21%
District Two	9,984	$ 61.1 M	$ 4.6 B	$ 3.0 B	6.25%	9.46%
District Three	26,646	$ 216.3 M	$ 14.5 B	$ 8.4 B	22.70%	38.74%
District Four	18,106	$ 67.2 M	$ 7.8 B	$ 4.7 B	4.25%	8.82%
District Five	15,023	$ 132.2 M	$ 10.0 B	$ 5.8 B	6.79%	9.74%
City of Stuart	9,646	$ 24.2 M	$ 5.5 B	$ 3.8 B	4.24%	7.20%
Town of Jupiter Island	687	$ 37.5 M	$ 5.7 B	$ 3.9 B	4.96%	8.59%
Town of Ocean Breeze	149	$ 634.4 T	$ 118.5 M	$ 95.2 M	3.94%	5.08%
Town of Sewall's Point	1,042	$ 23.2 M	$ 1.6 B	$ 1.1 B	7.01%	9.22%
Village of Indiantown	2,263	$ 13.0 M	$ 2.8 B	$ 2.3 B	-1.60%	-4.22%

Values as of 1/1/25. Released for 7/1/25 preliminary tax roll.

Property Appraiser

- The Information Technology (IT) transition away from the BOCC to the PAO has increased the umbrella of responsibilities tremendously for the PAO IT Department. The IT Department existing priorities and responsibilities have changed from maintaining various third party database applications and Computer Assisted Mass Appraisal software, applying system patches and upgrades, testing, writing and executing quality control reports, annual tax roll preparation and troubleshooting to now include cyber security & antivirus administration, maintenance & backup of services & network devices, Windows & email administration, network & infrastructure management, and help desk functions. This comprehensive migration is well underway and does present challenges with the transition of services within the confines of the tax roll process calendar and the statutory reporting requirements outlined by the Florida Department of Revenue.
- Our Office remains diligent in keeping pace with the ever-expanding technology within the appraisal industry. Utilizing Catalis computer-aided mass appraisal (CAMA) system, the Office continues to blaze new trails of efficiency in all aspects of property appraisal. Our integrated appraisal software provides a platform to perform enhanced modeling, data uniformity comparisons, time trending analysis, and Geographic Information Systems (GIS) integration. Advanced technologies and software applications continue to be incorporated into our workflow in order to increase productivity and accuracy, streamline processes, and allow electronic applications to complete tasks previously requiring manual entry and analysis. Examples of applied technologies include the online homestead application, automatic uploads of property ownership changes and building permits, desktop property review using aerial photography (to offset field visits), and bulk property and building sketch validation.
- Pairing our CAMA and website vendors, our Office continues to see steady usage of the online homestead exemption application process. This electronic process increases productivity by feeding data directly into our CAMA production system, eliminating in-house data entry and increasing data accuracy.
- Aerial photography has been the backbone of increased productivity and accuracy for the Office. Our Office obtains annual flight data. Our relationship with *Eagleview/Pictometry International* has allowed sharing aerial map access with many Martin County departments (Utility Services, Building, and Martin County Sheriff). The ability to access timely oblique imagery has increased productivity and reduced costs for PAO departments accessing this technology. Currently, the PAO shares this resource across Martin County departments without cost sharing expectations.
- The Office continues to make powerful data driven, user-friendly improvements to our interactive website, increasing overall favorable customer service. The website saw healthy traffic receiving nearly 3.5 million page views in 2024.
- We have completed another successful annual financial audit without comment.
- The Property Appraiser's Office is honored to have the *Certification of Excellence in Assessment Administration* from the International Association of Assessing Officers (IAAO). About 8,000 members represent a wide range of locations and areas of expertise, part of what makes IAAO the internationally recognized leader for mass appraisal standards. Our Office is one of only 59 to be recognized with this prestigious certification, affirming that we are operating at the highest level of performance for our customers.

Property Appraiser

Explanation of the County's Reported Budget Amounts

The **"FY2024 Actual"** reflected on these pages represents the Board of County Commissioner's (BOCC) portion of the PAO final budget approved by the Florida Department of Revenue (DOR) in May 2024. It also includes the postage cost of mailing TRIM notices ($48,851), which is at the expense of the BOCC. The actual PAO FY2024 budget was $4,538,967 with 40 FTE positions. The final actual FY2024 expenditures were $4,449,256, and the Property Appraiser returned $97,357 unexpended funds back to the BOCC and additional funding agents.

The **"FY2025 Adopted"** reflected on these pages represents the Board of County Commissioner's (BOCC) portion of the PAO budget as originally proposed to the Florida Department of Revenue (DOR) in May 2024. It does not include the adjustment for the Official salary as directed by the DOR on October 1, 2024. More significantly, the FY2025 Adopted Budget does not reflect the DOR approved amendment to fiscal year 2025 related to the IT infrastructure migration project currently in process. Under the direction of the County, the PAO is tasked with transitioning all IT services from the County to 100% in-house management, control, and functional responsibility. A budget amendment in the amount of $398,406, submitted in February 2025 addressed the financial impact of these added responsibilities. It should be noted that not including all approved current year amendments does not reflect an accurate measure of financial activity. The total approved Property Appraiser FY25 budget including all DOR adjustments and amendments is $5,173,915 and 41 FTEs, with the BOCC's funding responsibility of $4,991,869.

Consequently, the actual **FY2025 to FY2026 variance is zero (0) change in FTEs and an increase of $460,117 (+8.89%)**, which is directly attributable to the contract salary rate and medical plan premium increases per the direction of the Office of Management & Budget, the updated Florida Retirement System mandatory contribution rates, and expenses related to two FTEs shadowing administrative level professionals for six months prior to retirement from the PAO. Most importantly, the Property Appraiser's controllable operating expenditures are budgeted to decrease overall by 0.32%.

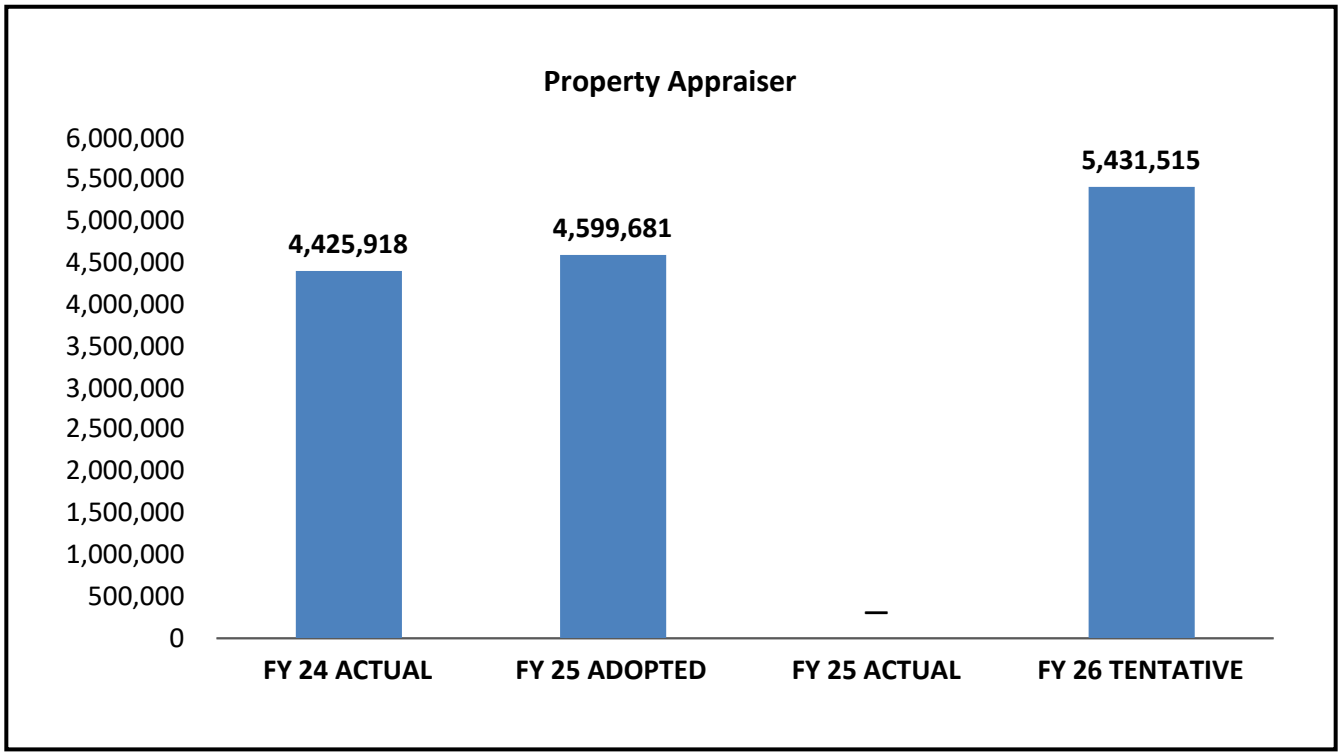
The **"FY2026 Adopted"** reflected on these pages represents the BOCC's funding portion of the total PAO budget as proposed to the DOR in May 2025. The total FY26 PAO Budget as proposed to the DOR is $5,634,032, representing an 8.89%, or $460,117, increase year over year.

Property Appraiser

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Property Appraiser Program	4,425,918	4,599,681	0	5,431,515
Total Expenses	**4,425,918**	**4,599,681**	**0**	**5,431,515**

Note: The FY 2025 Adjusted budget, $5,045,669, includes amendments for IT Transition needs ($384,388) and postage ($61,600). The difference between the FY 2026 Tentative Budget and the FY 2025 Adjusted Budget is $385,846, an increase of 7.6%.



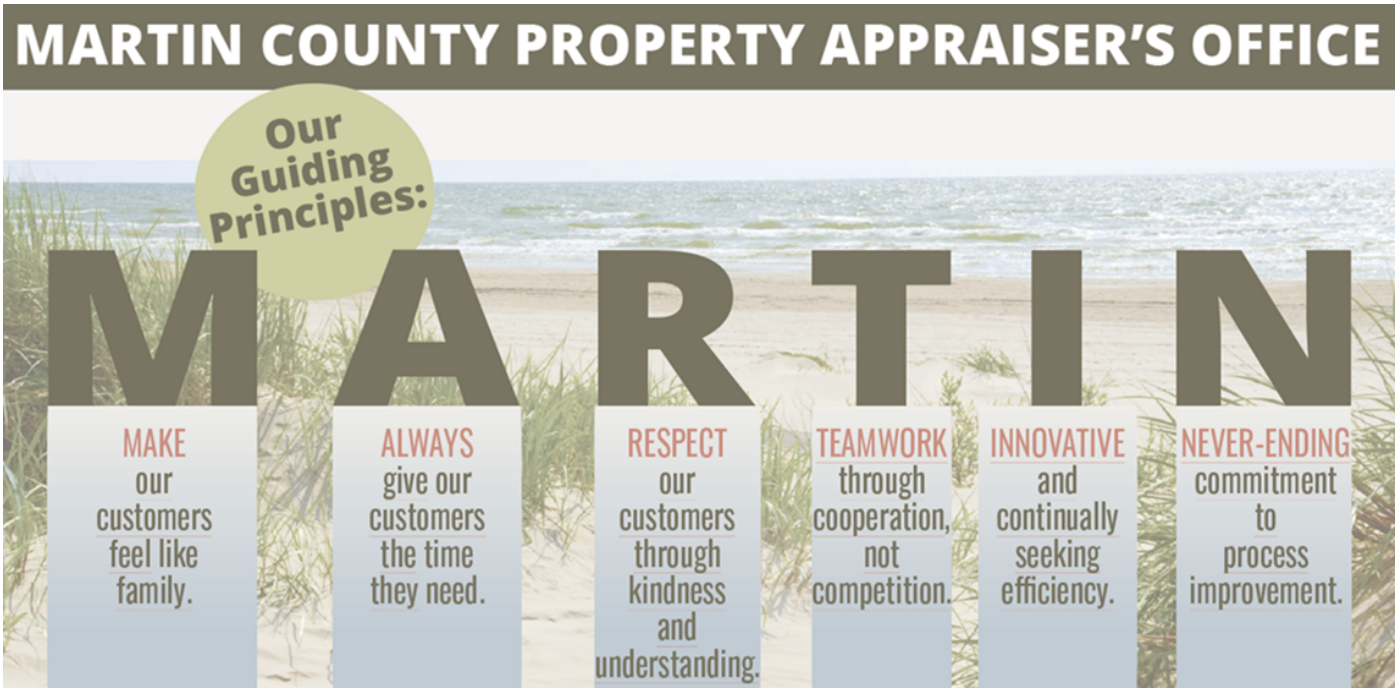
Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
09100 Interfund Transfers	4,425,918	4,599,681	0	5,431,515
Total Expenses	**4,425,918**	**4,599,681**	**0**	**5,431,515**

Property Appraiser

Mission Statement

The Martin County Property Appraiser is your local government agency responsible for locating, identifying, and valuing real and tangible personal property located in our County. We establish fair and equitable market values, maintain ownership records, and administer exemptions for property tax revenue. Our goal is to accomplish this in a manner that assures public confidence in our accuracy, productivity and fairness.



Services Provided

- Process the statutorily approved tax roll for submission to the Florida Department of Revenue and ensure all property values and approved exemptions are calculated properly and equitably administered
- Appraise over 96,800 parcels of real property
- Appraise value of over 11,100 tangible personal property (business furniture, fixtures, and equipment) accounts
- Administer over 123,400 exemptions, spanning over 30 types of exemptions
- Physically inspect all new construction annually
- Visually inspect properties every five years as required by statute in order to review the condition, quality, and size of structures; incorporating the latest aerial imagery technology to capture all buildings and other improvements
- Provide public assistance and information including accessibility to computer data and reports
- Originate and maintain the countywide assessment maps

Property Appraiser

Goals and Objectives

- We are committed to helping Martin County residents and business owners understand the valuation process and will take whatever time is needed to explain our procedures. We want to ensure they know about the vast resources available at the Property Appraiser's Office and what benefits are available to them. We promise to treat all with respect and understanding, and to deliver the outstanding customer service they deserve and expect.
- Our robust Community Outreach Program continues to educate and inform Martin County residents and business owners, community leaders, civic organizations, real estate and title companies, homeowner associations, real estate and trust attorneys, non-profit organizations, chambers of commerce, and the local media. The Office strives for residents to not only understand what goes into valuing their home and/or business, but also other topics which may in turn provide significant savings on annual property tax bills. Our Community Outreach Program incorporates a variety of marketing methods including public relations, website, social media, printable handouts, educational videos, informational articles with ten (10) print and digital affiliates, E-News blasts, and public speaking engagements. In 2024, our Office presented to 45 diverse groups with a cumulative audience of nearly 1,200 participants.
- An on-going initiative is to achieve and sustain performance excellence throughout the Office. We continually challenge ourselves to communicate effectively, collaborate as a team, and develop process improvements resulting in documented savings.
- Investing in our uniquely knowledgeable professionals is a top priority. We are committed to keeping a close eye on local market conditions and impacts on compensation and benefits. We aim to continually review our policies and benefits structure in order to reflect the needs and ever-changing shifts in the workplace and employment environment.
- Our office professionals are our biggest asset, and their dedication and hard work has enabled the Property Appraiser's Office to provide our community with excellent service and to adhere to our guiding principles - whether in person, by phone or email, live-chat, or by way of our award-winning interactive website.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Authorized Positions	41.00	41.00
Total FTE	**41.00**	**41.00**

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
09100 Interfund Transfers	4,425,918	4,599,681	0	5,431,515
Total Expenses	**4,425,918**	**4,599,681**	**0**	**5,431,515**

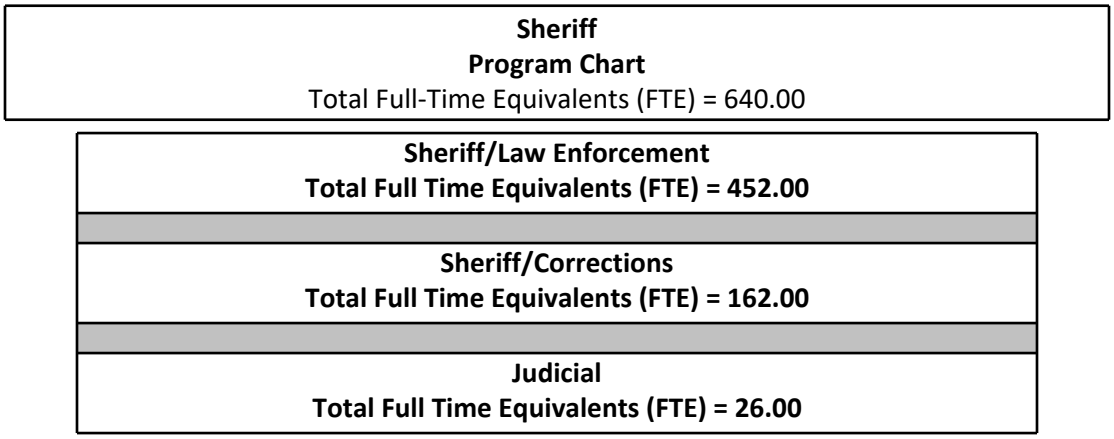
Accounts of Interest

There are no accounts of interest to highlight.

Significant Changes

There are no significant program changes.

Sheriff



				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**621.00**	**630.00**	**640.00**	**10.00**	**1.59%**
Total Budget Dollars	**103,863,714**	**109,694,732**	**119,388,205**	**9,693,473**	**8.84%**

Sheriff

Introduction

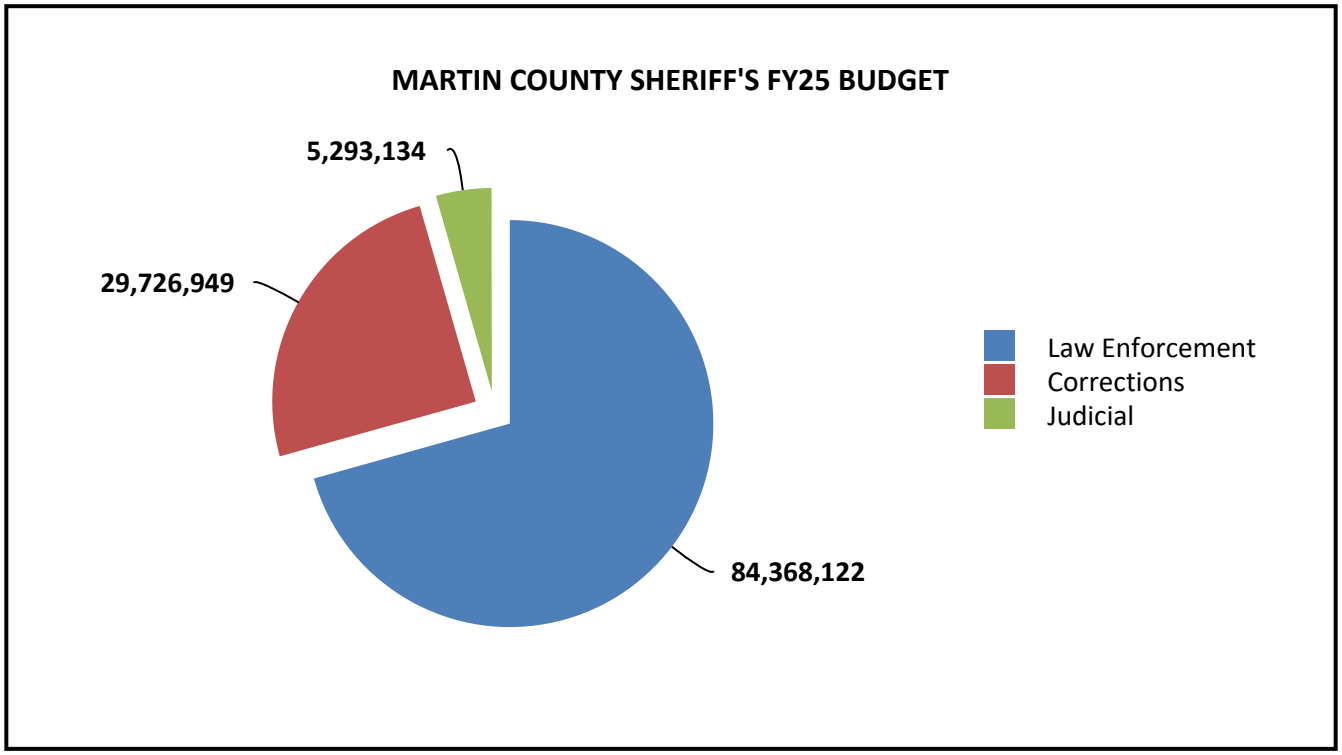
The Sheriff, as an elected official, has the responsibility to fulfill the official duties as mandated in the Florida State Constitution and Statutes.

Key Issues and Trends

The Sheriff's budget is broken down into three areas: Law Enforcement, Corrections, and Judicial. The budget, as presented, is a continuation of existing programs and reflects cost saving measures while ensuring the safety of the citizens of Martin County.

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Sheriff/Law Enforcement	71,834,040	78,073,511	0	84,368,122
Sheriff/Corrections	27,469,834	26,685,264	0	29,726,949
Judicial	4,559,840	4,935,957	0	5,293,134
Total Expenses	**103,863,714**	**109,694,732**	**0**	**119,388,205**



Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
09100 Interfund Transfers	103,863,714	109,694,732	0	119,388,205
Total Expenses	**103,863,714**	**109,694,732**	**0**	**119,388,205**

Sheriff
Law Enforcement

Mission Statement

Our mission is to serve and safeguard all persons in Martin County and ensure the quality of life for all through the effective and efficient delivery of law enforcement.

Services Provided

- Administration
- Road Patrol
- Criminal Investigation
- Field Support
- Directed Operations

Goals and Objectives

Fulfill law enforcement responsibilities as mandated by the Florida State Constitution and Statutes.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Authorized Positions	452.00	452.00
Total FTE	**452.00**	**452.00**

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
09100 Interfund Transfers	71,834,040	78,073,511	0	84,368,122
Total Expenses	**71,834,040**	**78,073,511**	**0**	**84,368,122**

Accounts of Interest

There are no accounts of interest to highlight.

Significant Changes

The Fiscal Year 2026, budget includes increases for operating expenses, as well as capital outlay for a new helicopter.

Sheriff
Corrections

Mission Statement
Our mission is to serve and safeguard all persons in Martin County and ensure the quality of life for all through the effective and efficient delivery of corrections, operations, and services.

Services Provided
- Administration
- Facility Operations
- Support

Goals and Objectives
Fulfill corrections-related responsibilities as mandated by the Florida State Constitution and Statutes. Operate the County Correctional Facility in the most efficient and effective manner. Provide the public with safe and secure structures that comply with standards set forth by Local, State, Federal and other governing bodies for correctional operations.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Authorized Positions	152.00	162.00
Total FTE	**152.00**	**162.00**

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
09100 Interfund Transfers	27,469,834	26,685,264	0	29,726,949
Total Expenses	**27,469,834**	**26,685,264**	**0**	**29,726,949**

Accounts of Interest
There are no accounts of interest to highlight.

Significant Changes
The Fiscal Year 2026 budget includes ten (10) new FTEs for shift operations in the Corrections Department.

Sheriff
Judicial

Mission Statement

In accordance with Florida Statutes, the Sheriff has the responsibility for providing bailiffs and/or security for all courtrooms and specified official executive meetings within Martin County.

Services Provided

- Bailiffs and/or security for all courtrooms and specified official executive meetings within Martin County

Goals and Objectives

Court security will only be maintained by those individuals who are trained and qualified to perform the functions associated with judicial security.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Authorized Positions	26.00	26.00
Total FTE	**26.00**	**26.00**

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
09100 Interfund Transfers	4,559,840	4,935,957	0	5,293,134
Total Expenses	**4,559,840**	**4,935,957**	**0**	**5,293,134**

Accounts of Interest

There are no accounts of interest to highlight.

Significant Changes

There are no significant program changes.

Sheriff Non-Departmental

Sheriff Non-Departmental
Program Chart
Total Full-Time Equivalents (FTE) = 0.00

E-911

Other Programs

				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Budget Dollars	**2,853,807**	**10,000,920**	**9,620,837**	**(380,083)**	**(3.80)%**

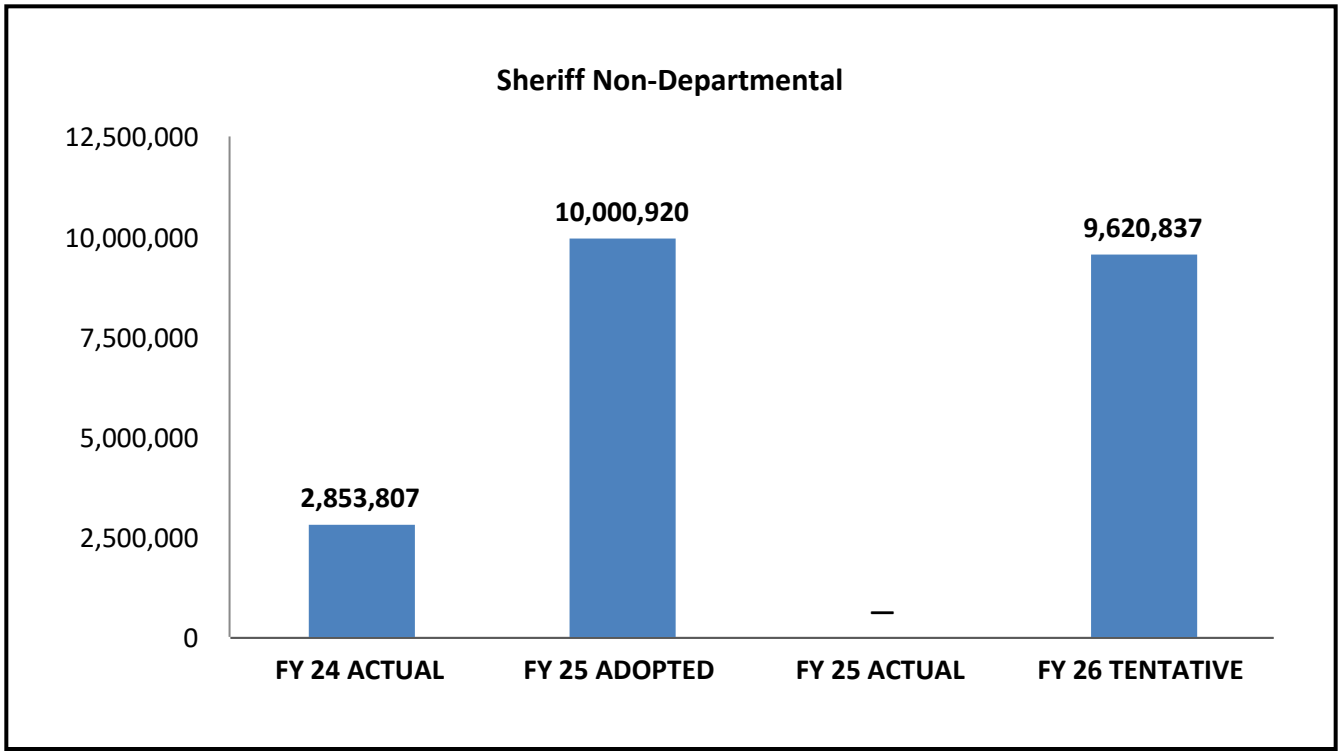
Sheriff Non-Departmental

Introduction

Sheriff's Non-Departmental funding encompasses a range of narrowly specialized public safety programs.

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
E-911	2,314,839	2,974,965	0	2,594,882
Other Programs	538,968	7,025,955	0	7,025,955
Total Expenses	**2,853,807**	**10,000,920**	**0**	**9,620,837**



Sheriff Non-Departmental

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03100 Professional Services	0	293,149	0	27,619
03400 Other Contractual Services	184,414	6,728,000	0	6,728,000
03404 Janitorial Services	9,600	0	0	0
04100 Communications	40,269	40,440	0	41,225
04101 Communications- Cell Phones	1,338	0	0	0
04200 Freight And Postage	62	0	0	0
04400 Rentals And Leases	115,962	120,000	0	120,000
04612 Software Maintenance	0	140,307	0	122,000
04614 Hardware Maintenance	80,321	93,114	0	85,114
05199 Other Non-Capital Equipment	4,401	0	0	0
05200 Operating Supplies	0	0	0	7,000
05204 Fuel	77,314	80,000	0	80,000
05211 Software Services	1,173,387	777,134	0	609,194
05400 Publications And Memberships	150	0	0	0
05500 Training	0	3,000	0	4,000
06300 Improvements Other Than Buildings	0	481,659	0	452,890
09100 Interfund Transfers	1,106,152	1,167,117	0	1,266,795
09101 Interfund Transfers/ Law Education	60,438	77,000	0	77,000
Total Expenses	**2,853,807**	**10,000,920**	**0**	**9,620,837**

Accounts of Interest

03100 - GIS Data Services.

03400 - Stuart Police Department Primary Public Safety Answering Point services ($185k) and Martin County Fire Rescue Secondary Public Safety Answering Point services ($23k), and Inmate Medical costs ($6.5M).

04100 - AT&T and Intrado Text 2 911 service.

04612 - Decrease based on operational needs anticipated for FY26 for Digital Logging Recorder and Quality Management System Maintenance, Spatial Station GIS, and Language Interpretation Service.

05200 - Increase to accommodate the anticipated operational needs of FY26.

05211 - Decrease based on operational needs anticipated for FY26 for Motorola Vesta Solutions, Smart Transcription, and Rapid SOS Premium.

05500 - Increase for Training for Public Safety Telecommunicators (PST).

06300 - Decrease based on operational needs anticipated for FY26 for E-911 project request to upgrade dispatch consoles.

09100 - Personnel costs related to the salary and fringe benefits for the E911 Tariff Fund dispatchers and personnel costs related to the E911 Coordinator for the Martin County Sheriff's Office ($1.1M), Crime Prevention fines collected by the Clerk and paid to the Sheriff ($59k), and State Criminal Alien Assistance Program (SCAAP) grant from the Department of Justice and paid to the Sheriff ($100k).

09101 - Law Enforcement Education Fines collected by the Clerk of the Circuit Court and Comptroller, paid to the Sheriff.

Significant Changes

There are no significant program changes.

Supervisor of Elections

Supervisor of Elections
Program Chart
Total Full-Time Equivalents (FTE) = 11.00

Elections
Total Full Time Equivalents (FTE) = 11.00

General Elections
Total Full Time Equivalents (FTE) = 0.00

Capital & Voter Education/Training
Total Full Time Equivalents (FTE) = 0.00

				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**11.00**	**11.00**	**11.00**	**0.00**	**0.00%**
Total Budget Dollars	**1,785,790**	**1,677,645**	**1,761,074**	**83,429**	**4.97%**

Supervisor of Elections

Introduction

The Supervisor of Elections for Martin County is an elected constitutional officer. The Supervisor is responsible for administering all elections within the County, as well as conducting elections for local municipalities.

Election Administration includes overseeing the voting process, tabulation of the votes, canvassing, auditing, conducting recounts, certifying results; and is only one facet of the many responsibilities and duties required to fulfill the obligations of Supervisor of Elections under federal law and state statutes. It is also important to note constitutional officers are administrators of the law and do not set public policy.

Election preparation includes mailing ballots to military and overseas voters as well as stateside voters; conducting early voting; qualifying candidates for county office, receiving candidate and committee campaign finance reports as well as financial disclosure reports. Maintenance of election equipment; identifying, recruiting and training poll workers; and polling place procurement are some of the many functions aligned with Florida statutes and administrative rules.

Day-to-day operations include voter registration activities, maintaining the county's voter database through daily and annual list maintenance together with street file maintenance and record retention activities. The logistics of managing the office also includes budget management and finance, ADA compliance, technology updates, cyber-security, public relations, human resources, procurement and purchasing.

Key Issues and Trends

The Supervisor of Elections is committed to delivering exceptional voter services and conducting secure, transparent elections that meet the expectations of Martin County voters. A zero-based budgeting approach is applied each year to maintain a flat budget whenever feasible.

Rising personnel expenses, including a 6% salary adjustment consistent with Board approved cost-of-living increases, higher employee health insurance premiums, and increased state-mandated employer contributions to the Florida Retirement System have a significant impact on the FY 2026 budget.

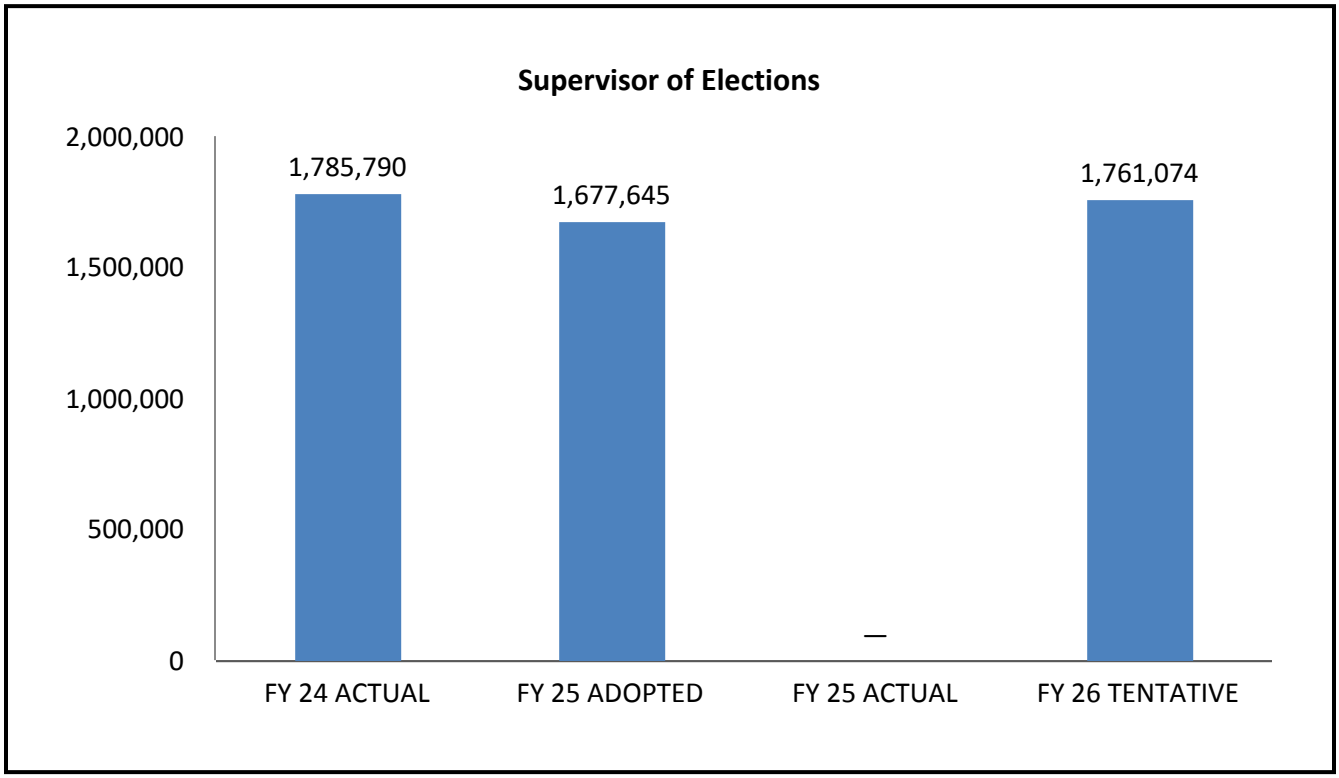
Although compliance with new initiative petition mailing mandates under House Bill 1205 (2025) significantly increases printing and postage expenses, the FY 2026 operational budget reflects a 2.15% decrease compared to FY 2025.

As a result of these combined factors, higher personnel costs and reduced operational spending, the overall budget reflects a net increase of 4.97%.

Supervisor of Elections

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Elections	1,051,481	964,333	0	1,063,070
General Elections	734,308	713,312	0	698,004
Elections-Capital & Voter Ed Train	0	0	0	0
Total Expenses	**1,785,790**	**1,677,645**	**0**	**1,761,074**



Supervisor of Elections

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01100 Executive Salaries	158,384	157,777	0	167,638
01200 Regular Salaries	535,744	573,314	0	599,925
01202 PTO Payout	2,976	3,000	0	3,000
01300 Other Salaries	96,988	126,777	0	57,100
01400 Overtime	8,565	10,000	0	15,000
02101 FICA	43,097	54,004	0	52,240
02102 Medicare	10,079	12,630	0	12,218
02200 Retirement Contributions	99,715	103,419	0	123,953
02300 Life And Health Insurance	59,901	65,270	0	98,839
03103 Prof Serv-Outside Counsel-Non-Lit	0	10,000	0	10,000
03400 Other Contractual Services	170,166	158,909	0	145,000
03410 Other Contractual Svcs - Staffing	6,553	27,872	0	22,400
04000 Travel And Per Diem	2,449	5,500	0	5,500
04100 Communications	2,776	3,768	0	800
04101 Communications- Cell Phones	540	540	0	0
04104 Communications-Data/Wireless Svcs	10,093	5,152	0	10,040
04200 Freight And Postage	118,145	60,000	0	95,670
04400 Rentals And Leases	9,722	12,796	0	15,893
04402 Rentals And Leases/Copier Leases	23,709	13,425	0	7,970
04406 Rentals and Leases/Light Fleet	0	0	0	2,644
04610 Vehicle Repair And Maintenance	23	1,000	0	2,500
04612 Software Maintenance	39,427	45,224	0	23,902
04614 Hardware Maintenance	10,960	41,445	0	37,719
04700 Printing And Binding	77,895	20,000	0	65,352
04800 Promotional Activities	0	5,000	0	5,000
04900 Other Current Charges	98	500	0	500
04910 Fleet Replacement Charge	3,150	3,150	0	0
05100 Office Supplies	14,281	25,000	0	15,000
05175 Computer Equipment $1,000-$4999.99	1,266	2,500	0	2,500
05195 Non-Capital Computer Equipment	0	2,500	0	2,500
05200 Operating Supplies	456	1,000	0	1,000
05204 Fuel	820	2,000	0	1,500
05208 Software Licenses	125,655	109,673	0	142,556
05210 Food	2,336	2,500	0	2,500
05211 Software Services	2,808	1,500	0	0
05400 Publications And Memberships	6,175	5,500	0	8,315
05402 Publications/Subscriptions	5,243	1,000	0	400
05500 Training	1,813	4,000	0	4,000
09100 Interfund Transfers	133,783	0	0	0
Total Expenses	**1,785,790**	**1,677,645**	**0**	**1,761,074**

Supervisor of Elections
Elections

Mission Statement

As a gatekeeper of the democratic process, the Supervisor of Elections will uphold the elections laws of the State of Florida and the Constitution of the United States, thereby ensuring the integrity of the elections process. The mission of the Supervisor of Elections is to enhance public confidence, encourage citizen participation, and increase voter awareness and education for citizens of all ages.

Services Provided

The responsibilities of the Supervisor of Elections as set forth in the state Constitution and laws of the state of Florida include but are not limited to:

- Voter registration services and maintenance of voter registration database
- Conduct efficient and transparent elections
- Candidate, committee, and political party support services
- Poll Worker recruitment, management and training
- Voter education together with voter outreach and marketing
- Record management and retention

Goals and Objectives

The Supervisor of Elections will uphold the elections laws of the State of Florida and the Constitution of the United States, thereby ensuring the integrity of the elections process.

Outcomes

To fulfill the mission of the Supervisor of Elections to enhance public confidence, encourage citizen participation, and increase voter awareness and education for citizens of all ages.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Supervisor of Elections	1.00	1.00
Chief Deputy	1.00	1.00
Deputy of Elections Operations	1.00	1.00
Deputy of Elections Services	1.00	1.00
Deputy of Elections Finance	1.00	1.00
Deputy of Elections Outreach	1.00	1.00
Deputy of Voters Services	3.00	3.00
Deputy of Special Projects	1.00	1.00
Deputy of Technology Administration	1.00	1.00
Total FTE	**11.00**	**11.00**

Supervisor of Elections
Elections

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01100 Executive Salaries	158,384	157,777	0	167,638
01200 Regular Salaries	535,744	573,314	0	599,925
01202 PTO Payout	2,976	3,000	0	3,000
01400 Overtime	8,379	5,000	0	10,000
02101 FICA	42,631	45,834	0	48,396
02102 Medicare	9,970	10,719	0	11,319
02200 Retirement Contributions	99,715	103,419	0	123,953
02300 Life and Health Insurance	59,901	65,270	0	98,839
09100 Interfund Transfers	133,783	0	0	0
Total Expenses	**1,051,481**	**964,333**	**0**	**1,063,070**

Accounts of Interest

There are no accounts of interest to highlight.

Significant Changes

There are no significant program changes.

Supervisor of Elections
General Elections

Mission Statement

As a gatekeeper of the democratic process, the Supervisor of Elections will uphold the elections laws of the State of Florida and the Constitution of the United States, thereby ensuring the integrity of the elections process. The mission of the Supervisor of Elections is to enhance public confidence, encourage citizen participation, and increase voter awareness and education for citizens of all ages.

Services Provided

The responsibilities of the Supervisor of Elections as set forth in the state Constitution and laws of the state of Florida include but are not limited to:

- Voter registration services and maintenance of voter registration database
- Conduct efficient and transparent elections
- Candidate, committee, and political party support services
- Poll Worker recruitment, management and training
- Voter education together with voter outreach and marketing
- Record management and retention

Goals and Objectives

The Supervisor of Elections will uphold the elections laws of the State of Florida and the Constitution of the United States, thereby ensuring the integrity of the elections process.

Outcomes

To fulfill the mission of the Supervisor of Elections to enhance public confidence, encourage citizen participation, and increase voter awareness and education for citizens of all ages.

Supervisor of Elections
General Elections

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
01300 Other Salaries	96,988	126,777	0	57,100
01400 Overtime	187	5,000	0	5,000
02101 FICA	466	8,170	0	3,844
02102 Medicare	109	1,911	0	899
03103- Prof Serv-Outside Counsel-Non-LIt	0	10,000	0	10,000
03400 Other Contractual Services	170,166	158,909	0	145,000
03410 Other Contractual Services - Staffing	6,553	27,872	0	22,400
04000 Travel and Per Diem	2,449	5,500	0	5,500
04100 Communications	2,776	3,768	0	800
04101 Communications- Cell Phone	540	540	0	0
04104 Communications-Data/Wireless Services	10,093	5,152	0	10,040
04200 Freight and Postage	118,145	60,000	0	95,670
04400 Rentals and Leases	9,722	12,796	0	15,893
04402 Rentals and Leases/Copier Leases	23,709	13,425	0	7,970
04406 Rentals and Leases/Light Fleet	0	0	0	2,644
04610 Vehicle Repair and Maintenance	23	1,000	0	2,500
04612 Software Maintenance	39,427	45,224	0	23,902
04614 Hardware Maintenance	10,960	41,445	0	37,719
04700 Printing and Binding	77,895	20,000	0	65,352
04800 Promotional Activities	0	5,000	0	5,000
04900 Other Current Charges	98	500	0	500
04910 Fleet Replacement Charge	3,150	3,150	0	0
05100 Office Supplies	14,281	25,000	0	15,000
05175 Computer Equipment $1,000-$4999.99	1,266	2,500	0	2,500
05195 Non-Capital Computer Equipment	0	2,500	0	2,500
05200 Operating Supplies	456	1,000	0	1,000
05204 Fuel	820	2,000	0	1,500
05208 Software Licenses	125,655	109,673	0	142,556
05210 Food	2,336	2,500	0	2,500
05211 Software Services	2,808	1,500	0	0
05400 Publications and Memberships	6,175	5,500	0	8,315
05402 Publications/Subscriptions	5,243	1,000	0	400
05500 Training	1,813	4,000	0	4,000
Total Expenses	**734,308**	**713,312**	**0**	**698,004**

Accounts of Interest

01300 - 02102 - Fewer poll workers than FY25 - 2024 Presidential Election year.

03400 - 03410 - Decreases due to election cycle - Primary Election only in FY26.

04100 - 04104 - Adjustments to various accounts to reflect the operational needs anticipated for FY26. Additionally, Communications and Communications-Cell Phones were reallocated to Communications-Data/Wireless Services.

04200 - House Bill 1205 mandates additional initiative petition mailings with prepaid return postage. This also includes required 2026 primary and general elections sample ballots and vote-by-mail.

04400 - 04402 - Some expenditures in Copier Leases were reallocated to Rentals and Leases.

Supervisor of Elections
General Elections

Accounts of Interest

04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04610 - Increase attributable to realized repair and maintenance costs.
04612 - Some Software Maintenance was reallocated from Software Services. Overall reduction reflects the operational needs anticipated for FY26.
04910 - Removal of Fleet Replacement Charge line item due to the transition to Enterprise Light Fleet Lease Program.
05208 - Annual software licenses include Runbeck ($1.7k), ClearBallot ($19.6k), ES&S ($59.3k), and VR Systems ($61.9k).
05211 - Software Services was reallocated to Software Maintenance.
05400 - 05402 - Adjustments to various accounts to reflect the operational needs anticipated for FY26.

Significant Changes

There are no significant program changes.

Supervisor of Elections
Capital & Voter Education/Training

Mission Statement
As a gatekeeper of the democratic process, the Supervisor of Elections will uphold the elections laws of the State of Florida and the Constitution of the United States, thereby ensuring the integrity of the elections process. The mission of the Supervisor of Elections is to enhance public confidence, encourage citizen participation, and increase voter awareness and education for citizens of all ages.

Services Provided
The responsibilities of the Supervisor of Elections as set forth in the state Constitution and laws of the state of Florida include but are not limited to:

- Voter registration services and maintenance of voter registration database
- Conduct efficient and transparent elections
- Candidate, committee, and political party support services
- Poll Worker recruitment, management and training
- Voter education together with voter outreach and marketing
- Record management and retention

Goals and Objectives
The Supervisor of Elections will uphold the elections laws of the State of Florida and the Constitution of the United States, thereby ensuring the integrity of the elections process.

Outcomes
To fulfill the mission of the Supervisor of Elections to enhance public confidence, encourage citizen participation, and increase voter awareness and education for citizens of all ages.

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03400 Other Contractual Services	0	0	0	0
04614 Hardware Maintenance	0	0	0	0
05179 Other Equipment $1,000-$4,999.99	0	0	0	0
06400 Furniture and Equipment	0	0	0	0
Total Expenses	**0**	**0**	**0**	**0**

Accounts of Interest
There are no accounts of interest to highlight.

Significant Changes
There are no significant program changes.

State Judicial / State Agencies

State Judicial / State Agencies
Program Chart
Total Full-Time Equivalents (FTE) = 0.00

- **State Attorney**
- **State Attorney/Article V**
- **Public Defender**
- **Public Defender/Article V**
- **Medical Examiner**
- **Judicial Non-Departmental**
- **Judicial - Legal Aid**
- **Alt Juv Program**
- **Judicial - Innovative Court Program**

				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Budget Dollars	**2,781,847**	**3,000,600**	**3,342,803**	**342,203**	**11.40%**

State Judicial / State Agencies

Introduction

State Judicial / State Agencies, as a department, encompasses a range of court system related programs and agencies: such as Guardian Ad Litem, Court Administration and Judges, Juvenile Justice, State Attorney, Medical Examiner, Public Defender, Victim Assistance Program, and other judicial related items.

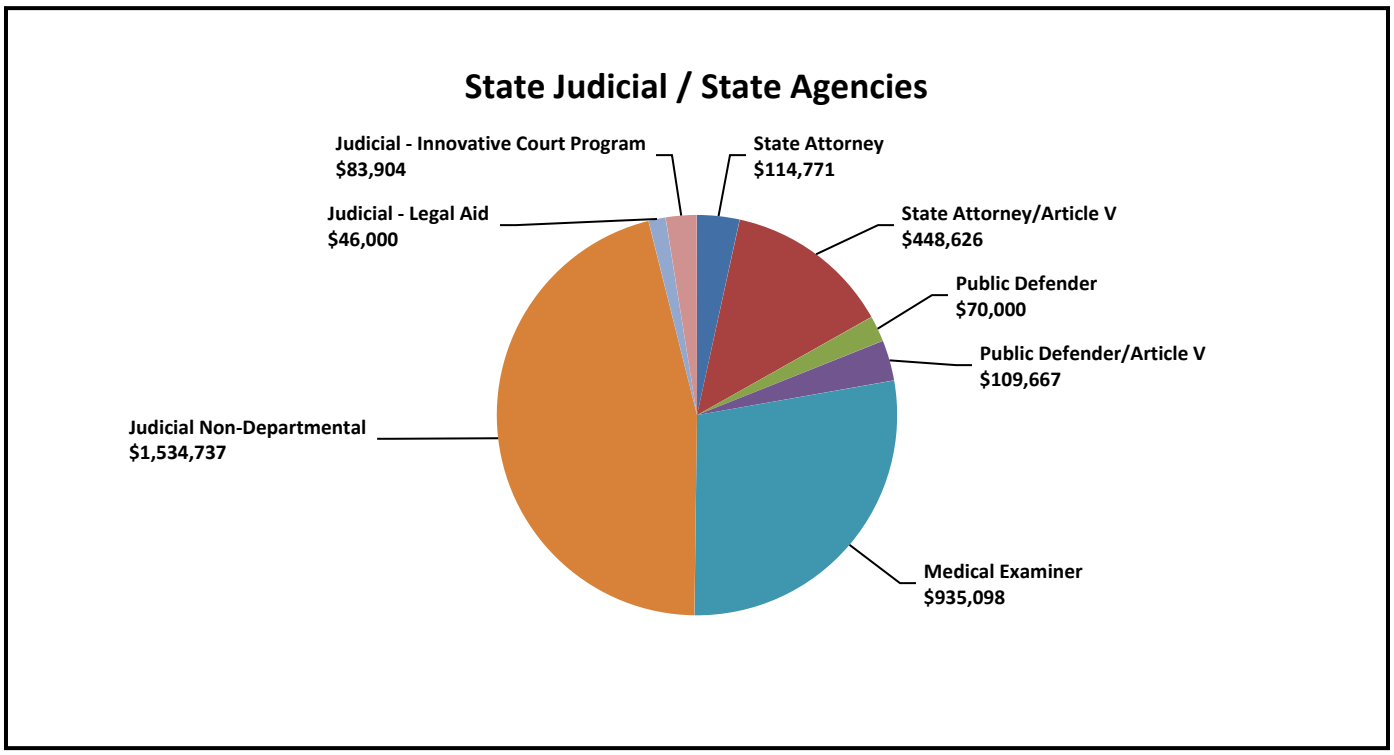
Key Issues and Trends

After the implementation of Article V, some of the major court system expenditures were transferred to the State along with the court fee revenues that support those functions. For example, the State is responsible for the costs of expert witness fees and interpreters. The County uses one of the types of recording fee revenues to pay for court technology, while other types of court fees are used for expenditures related to the operations of the Public Defender, Court Administration, Guardian Ad Litem, and the State Attorney's Office.

Juvenile Justice detention predisposition ($0), which has been shifted from the State, continues to be paid at the local level without any correlating revenue.

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
State Attorney	94,731	112,912	0	114,771
State Attorney/Article V	357,107	452,342	0	448,626
Public Defender	70,000	70,000	0	70,000
Public Defender/Article V	87,592	102,849	0	109,667
Medical Examiner	675,160	680,664	0	935,098
Judicial Non-Departmental	1,345,951	1,426,015	0	1,534,737
Judicial - Legal Aid	46,342	46,000	0	46,000
Judicial - Innovative Court Program	104,964	109,818	0	83,904
Total Expenses	**2,781,847**	**3,000,600**	**0**	**3,342,803**



State Judicial / State Agencies

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
03400 Other Contractual Services	11,040	13,300	0	8,520
03404 Janitorial Services	1,451	1,049	0	1,210
03405 IT Services	730,521	847,178	0	901,020
04100 Communications	38,830	40,861	0	45,845
04300 Utility Services	22,084	22,963	0	13,907
04400 Rentals And Leases	99,096	102,053	0	103,955
04600 Repairs And Maintenance	1,320	2,200	0	5,500
04900 Other Current Charges	486,016	591,290	0	550,561
04954 County Witness Fees	540	5,000	0	2,500
04957 Miscellaneous Judicial Costs	254,681	259,030	0	332,816
05195 Non-Capital Computer Equipment	681	0	0	0
05199 Other Non-Capital Equipment	1,100	0	0	0
05179 Other Equipment $1,000-$4,999.99	0	1,100	0	1,100
08100 Aid to Governmental Agencies	675,160	680,664	0	935,098
08200 Aid to Private Organizations	46,342	46,000	0	46,000
08300 Other Grants And Aids	157,086	112,912	0	114,771
09100 Interfund Transfer	255,899	275,000	0	280,000
Total Expenses	**2,781,847**	**3,000,600**	**0**	**3,342,803**

Accounts of Interest

03400 - Martin County portion of Guardian Ad Litem contracted services ($3.5k); miscellaneous to include cost of processing various ordinance violations ($5k). Costs offset by court facility fees.
03404 - Martin County portion of State Attorney janitorial costs ($1.2k). Costs offset by court facility fees.
03405 - Martin County portion of information technology costs for State Attorney ($338.3k), Public Defender ($97.1k), Court Administrator ($451.5k), and Guardian Ad Litem ($14.1k). These costs are partially offset by court facility fees.
04300 - Adjusted based on usage and to reflect the operational needs anticipated for FY26 for Guardian Ad Litem
04600 - Increase attributed to realized repair and maintenance costs in Guardian Ad Litem.
04900 - Mental Health Court ($70.0k), Department of Juvenile Justice Cost Sharing ($375.0k), Martin County portion of Guardian Ad Litem operating supplies ($21.7k), and 19th Judicial Circuit Court Innovations ($83.9k). Costs offset by court facility fees.
04954 - Adjusted based on actual costs; includes Family Court Notice of Hearings, delivered by Sheriff Civil.
04957 - Adjusted to reflect FY26 needs for 19th Judicial Circuit Court Administration Judicial Support and Case Management.
08100 - Medical Examiner.
08200 - Legal Aid.
08300 - Victim's Services Program.
09100 - Pre-Trial Program for the Martin County Sheriff's Office.

Significant Changes

There are no significant program changes.

Tax Collector

Tax Collector
Program Chart
Total Full-Time Equivalents (FTE) = 75.00

Tax Collector Program
Total Full Time Equivalents (FTE) = 75.00

				FY 2025 to FY 2026	
	FY 2024	FY 2025	FY 2026	Variance	Pct Change
Total FTE	**75.00**	**75.00**	**75.00**	**0.00**	**0.00%**
Total Budget Dollars	**10,434,785**	**10,807,897**	**11,432,897**	**625,000**	**5.78%**

Tax Collector

Introduction

The Tax Collector is a Constitutional Officer elected locally by, and answerable to, the voters of Martin County, who put him/her in office to perform state work locally, ranging from billing, collection, enforcement and distribution of state and local revenue under the supervision of the Florida Department of Revenue and as agents for the Department of Highway Safety and Motor Vehicles and the Florida Fish and Wildlife Conservation Commission.

For this reason, the Florida Department of Revenue not only has the duty of budget approval because of its state wide perspective, but also supervision of the Tax Collector's work as set forth in Section 195.002(1) of Florida Statutes.

Key Issues and Trends

In May of each year the Tax Collector is required by law to provide the County with an information copy of the proposed budget. On August 1 of each year, the Tax Collector submits his/her budget to the Department of Revenue for final approval. After the final approval of the budget by the Department, there shall be no reduction or increase by any officer, board, or commission without the approval of the Department. A copy of such budget shall be furnished to the Board of County Commissioners (Fla. Statute 195.087).

The Tax Collector operates directly from their fees and commissions earned on the services they provide. Fee charges to the various taxing authorities are based on legislated percentage of taxes collected for each authority. Under Florida State Law, the County also includes collection fees for the Martin County School District. All revenue earned above operating costs and budget savings, either through cost reductions or increased efficiencies, are distributed to each taxing district relative to the amount collected on their behalf.

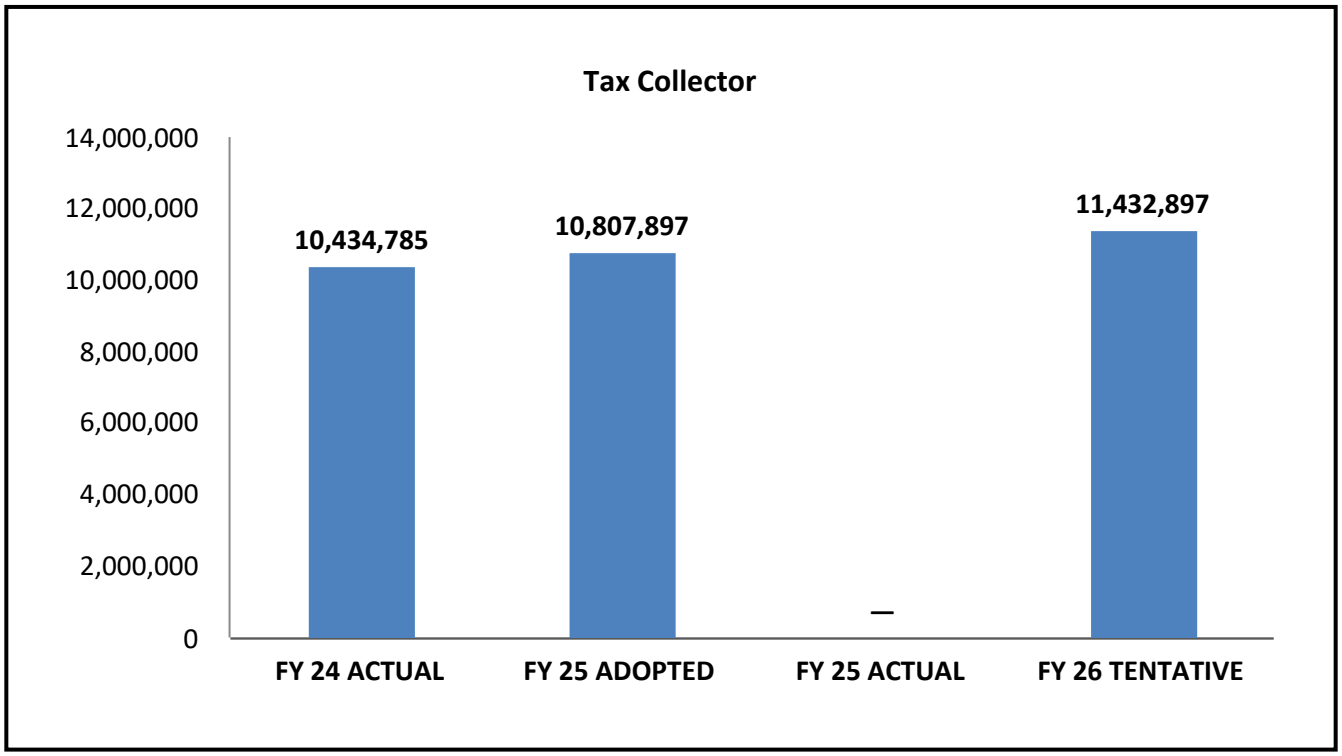
The following represents the unused fees returned to the County or estimated to be returned to the County:

- Unused Fees Returned to County FY15 $3,348,160
- Unused Fees Returned to County FY16 $3,805,876
- Unused Fees Returned to County FY17 $4,013,999
- Unused Fees Returned to County FY18 $3,986,831
- Unused Fees Returned to County FY19 $4,372,014
- Unused Fees Returned to County FY20 $4,476,145
- Unused Fees Returned to County FY21 $4,834,080
- Unused Fees Returned to County FY22 $4,807,777
- Unused Fees Returned to County FY23 $5,652,641
- Unused Fees Returned to County FY24 $6,652,637
- Unused Fees Returned to County FY25 $6,975,374 (Estimate)

Tax Collector

Program Summary

Program	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
Tax Collector Program	10,434,785	10,807,897	0	11,432,897
Total Expenses	**10,434,785**	**10,807,897**	**0**	**11,432,897**



Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
04200 Freight And Postage	65,114	50,000	0	70,000
09100 Interfund Transfers	10,369,672	10,757,897	0	11,362,897
Total Expenses	**10,434,785**	**10,807,897**	**0**	**11,432,897**

Tax Collector
Tax Collector Program

Mission Statement
To serve the public in the performance of our legal functions in the collection and distribution of State and County taxes and to provide state motor vehicle and Florida Fish & Wildlife services ensuring efficiency and the most cost-effective delivery of services and use of resources.

Services Provided
The Tax Collector is charged with the responsibility of collecting and disbursing large sums of money among many governmental agencies. The Tax Collector collects the ad valorem and non-ad valorem roll, motor vehicle and mobile home registrations, Sunpasses, motor vehicle title and lien fees, parking placards, vessel decal and title fees, hunting, fishing, and trapping licenses and fees, sales tax, business tax receipt license fees, EMS billings & collections, special assessments, driver licenses, pet licenses, alarms, and tourist development tax, birth certificates, fire inspection, handicapped parking decals, and concealed weapons permits and TSA services. The Tax Collector acts as an agent of the Department of Highway Safety and Motor Vehicles, Department of Revenue, and Florida Fish & Wildlife Commission and Department of Environmental Protection.

The Tax Collector is funded through commissions and fees earned on all services and collections. All commissions earned in excess of the approved budget are distributed to the various taxing authorities.

Goals and Objectives
- Rendering superior and courteous service to customers while observing moral, ethical, and professional standards
- Continually assessing, improving, and responding to the related needs of the customers being served
- Ensuring cost-effective use of available resources in pursuit of our mission
- Providing opportunities for career and personal satisfaction and growth in personnel

Benchmarks
The Tax Collector's Office will maintain 100% compliance with the Florida Statutes, Department of Revenue Rules and Regulations, Department of Highway Safety & Motor Vehicle Laws, Department of Florida Fish & Wildlife Conservation Regulations and all local governmental ordinances and contracts.

Outcomes
Fulfill the duties and responsibilities of the Tax Collector's Office by maintaining a well-trained, customer-focused staff, and continually improving service-delivery efficiencies.

Staffing Summary

Job Title	FY 2025 ADJ	FY 2026
Authorized Positions	75.00	75.00
Total FTE	**75.00**	**75.00**

Tax Collector
Tax Collector Program

Expenditures

Expense Classification	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 TENTATIVE
04200 Freight and Postage	65,114	50,000	0	70,000
09100 Interfund Transfers	10,369,672	10,757,897	0	11,362,897
Total Expenses	**10,434,785**	**10,807,897**	**0**	**11,432,897**

Accounts of Interest

09100 - Please note that the column listed as "Actual" includes fees paid to the Tax Collector by Martin County for services and is returned to the County by the Tax Collector at the end of the Fiscal year as unused fees. The "Adopted" budget includes the Tax Collector's operational budget and estimated fees to be paid by the County.

Significant Changes

There are no significant program changes.

V. Capital Improvement Plan

Introduction

A Capital Improvement Plan (CIP) is a multi-year planning instrument used to identify needs and financing sources for public infrastructure maintenance and improvements. Martin County provides necessary and desired public services to the community and the purpose of the CIP is to facilitate the orderly planning of maintaining, preserving, and protecting the infrastructure system that is utilized for those public services. The CIP is a proposed schedule for the expenditure of funds to maintain, acquire, or construct these necessary improvements over the next ten-year period. This plan provides the public, residents, and stakeholders transparent information on how the County plans to address significant capital needs over the next ten fiscal years.

The CIP offers a comprehensive outlook of countywide needs by:

- Maximizing the uses of revenue to reduce burden of the taxpayers
- Encouraging efficient government by interdepartmental coordination
- Maintaining a fiscally sound and consistent financial program
- Guiding anticipated growth and development needs
- Enhancing opportunities for federal or state grant awards

The CIP represents a comprehensive and direct statement of the physical development policies of Martin County. The County has a comprehensive process for capital improvement planning and budgeting. This process is guided by the Capital Projects Policy.

Capital Projects Policy

The County will adopt a Capital Improvement Plan annually (CIP). Capital projects to be included in the plan are those with a life span of at least three years and a total cost of more than $60,000. All capital improvements will be made in accordance with the CIP as adopted.

Adopted budgets for CIP projects will be based upon the adopted CIP for the year applicable. The County will coordinate adoption of capital budgets with adoption of operating budgets.

Funding issues will be discussed with the Board during review of the CIP. Increases above the continued level of funding will identify the additional revenue source(s) required to fund the projects. The Board recognizes the need for a capital improvement planning process that is fully integrated with county financial planning and debt management.

Capital Improvement Program and the Budget Process

The CIP plays a significant role in the implementation of the County's comprehensive plan by providing the link between planning and budgeting for capital projects. The CIP process precedes the budget process and is used to develop the capital project portion of the annual budget. Approval of the CIP by the Board does not equate to a final approval of all projects contained within the plan. With approval of the CIP, the Board acknowledges that the projects contained in the plan represent a reasonable interpretation of the anticipated needs for the County and that projects contained in the first year of the CIP are suitable for inclusion for the current fiscal year's budget.

The Board reviews the County's ten-year Capital Improvement Plan on an annual basis. The CIP is designed to balance the need for public facilities as expressed by population projections with the fiscal capability of the County to meet those needs.

The CIP serves as the planning guide for the construction of public facilities in the County, and the CIP process provides a framework for careful development of reliable capital expenditure and revenue estimates. The CIP is an integral element of the County's budgeting process. The first year of the ten-year CIP is the foundation for the Capital Budget. The remaining nine years in the CIP serve as a plan for the future provision of capital facilities. The first five years of the CIP are required to be fully funded. Consistent with the MCCGMP policy 14.4.A.2.b(2), CIP projects that provide new level of service for growth will normally not be funded with countywide ad valorem.

The CIP is supported partially through long-term borrowing, grants, General Fund revenues, and impact fees on a pay-as-you-go basis. Fiscal Policy restrictions on the issuance of general obligation bonds are designed to keep combined general fund supported debt service expenditures to not more than ten percent of the total combined general fund disbursements. Since the debt service (which is the repayment of principal and interest) on the County's bonded debt must be included in annual operating budgets, the amount of required debt service relative to the size of the annual budget is an important indicator of fiscal obligations. Since debt service expenditures restrict the amount of funds available for other uses, it is important that the ratio of debt service to the total operating budget not increase beyond the ten percent established.

Capital Project Budget

The first year of the CIP, as adopted by the Board, represents the budget for the upcoming fiscal year. Once the project has been adopted in the budget, the budget will remain constant unless changes are approved in accordance with the Fiscal Policy. This procedure will allow allocation of fund balance and re-appropriation of the budget as necessary from year to year.

Capital Program Debt

When the County finances capital improvements, other projects, or equipment by issuing debt, it will establish a maximum maturity of the earlier of: (i) the useful life of the capital improvement being financed; or (ii) thirty (30) years; or (iii) in the event they are being issued to refinance outstanding debt obligations, the final maturity of the debt being financed.

The County's fiscal policy also includes a self-imposed restriction to maintain the ratio of net bonded indebtedness to the market value (assessable base) of taxable property in the County at less than three percent. The relationship between the size of bonded indebtedness and the true market value of taxable property is a commonly accepted measure of capacity for bonded indebtedness. Using the value of taxable property as an indicator of the County's ability to service its debt is based on the premise that the larger the assessable tax base, the larger the tax collections available to support the construction of essential facilities.

Evaluate Capital Acquisition Alternatives

Martin County shall develop specific capital project options for addressing capital needs that are consistent with financial, programmatic, and capital policies and should evaluate alternatives for acquiring capital assets.

Capital planning is necessary to give adequate consideration to longer range needs and goals, evaluate funding requirements and options, and achieve consensus on the physical development of the community. An evaluation of alternative techniques helps ensure that the best approach for providing use of a capital asset or facility is chosen based on the policies and goals of the County.

Annual Capital Improvement Budget

The program recommended by the County Administrator is used by the Board to develop the annual budget which becomes effective October 1 of each year. The Board formally adopts the first year of the Ten-Year

Capital CIP as the Capital Budget with the following nine years showing projected requirements. The CIP is an important tool for implementing the County's Comprehensive Plan. The Board uses the CIP to analyze the County's fiscal capability to finance and construct capital improvements.

There are many features that distinguish Martin County's operating budget from the capital budget. The operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only. It provides for the provision of all County services, but does not result in major physical assets for the County.

Year to year changes in the operating budget are expected to be fairly stable and represent incremental changes in the cost of doing business, the size of the County and in the types and levels of services provided. Taxes, user fees, and inter-governmental payments that generally recur from year to year provide resources for the operating budget.

The capital budget, on the other hand, includes one-time costs for projects that may last several years. The projects result in major physical assets in the County. Bond proceeds, impact fees, grants, and taxes generally provide resources for the capital budget. In spite of these differences, the operating and capital budgets are closely linked. The most obvious connection is the fact that the operating budget assumes the cost of maintaining and operating new facilities that are built under the capital budget.

The Capital Improvement budget is developed based upon the CIP as proposed and adopted by the Board pursuant to F.S.163.3177 (3). The Capital Improvement budget sets forth those land acquisitions, new construction projects, and reconstruction projects recommended for funding during each year of the succeeding budget period.

Capital Construction and Operating Expenditure Interaction

Martin County's Capital Improvement Planning process is highly integrated with the annual budgetary process. Development of the annual ten-year Capital Improvement Plan (CIP) parallels the development of the budget with both policy documents adopted by the Board simultaneously by resolution of the Board. The ten-year CIP represents a fully funded capital plan for five years plus an additional five-year long-range planning period. The first year of the CIP becomes the capital budget for the adopted annual budget.

Operating cost impacts are shown on the CIP project detail sheet. This allows for the "total cost" evaluation of capital projects and provides the future years of operating budget impact. In some instances it is difficult to project.

To maintain a balanced budget, annual revenues are projected and operating and capital construction expenditures are identified to determine the County's overall requirements and funding availability. Funding levels for capital construction projects are based on the merits of a particular project together with the available funding from all financing sources. The Board of County Commissioners annually reviews cash requirements for capital project financing. The County's capital program has a direct impact on the operating budget particularly in association with the establishment and opening of new facilities.

Capital Improvement Plan Funding Mechanisms

Because the capital improvement projects involve the outlay of substantial funds, numerous sources are necessary to provide financing over the duration of the project. Most capital funding sources are earmarked for specific purposes and cannot be transferred from one capital program to another. CIP preparation requires reasonable and feasible projections as to the expected funding that will be available. Capital funding sources can be described as either “restricted” or “unrestricted.” Restricted funding sources can be defined as sources of revenue that are limited in their use/expenditures and must be used for a specific purpose. Unrestricted funding sources can be defined as sources of revenue that are free from any external constraints and available for general use. Unrestricted funding sources are available to be reallocated and

may be appropriated as needed. The following is a summary of the funding sources for projects included in the CIP:

- ***Ad valorem***
  Taxes are collected as a percentage of the value of real and personal property in the County. Ad valorem taxes support various operating, capital, and debt funds of the local government. There are two types of ad valorem: general and municipal services taxing units (MSTUs). General ad valorem revenues may be utilized to fund general countywide expenses, free of geographical restrictions. MSTUs provide specialized services within legally specified geographic boundaries such as fire rescue, parks, stormwater, and road infrastructure maintenance.

- ***Enterprise funds (restricted)***
  In enterprise financing, funds are accumulated in advance for capital requirements. Enterprise fund dollars may only be used on projects related to the particular enterprise fund. Enterprise funds in Martin County consist of Utilities and Solid Waste, Airport, and Sailfish Sands Golf Course.

- ***Gas tax (restricted)***
  A fuel tax, also known as "gas tax," is a tax imposed on the sale of fuel. In Martin County, there are three types of fuel tax, all which must be expended on various transportation-related expenses as defined in the Florida state statutes.

- ***Tax Increment Financing "TIF" (restricted)***
  Tax increment financing is a public financing tool that earmarks property tax revenue from increases in assessed values within a designated TIF district. In Martin County, TIF funds are considered part of the Community Redevelopment areas (CRAs) and must be expended in the CRA in which the revenue was generated.

- ***Discretionary Sales Tax (restricted)***
  A discretionary sales tax may be levied pursuant to an ordinance enacted by a majority vote of the County's governing body and approved by voters in a countywide referendum. The proceeds of a discretionary surtax must be expended to finance, plan and construct infrastructure, acquire land for public recreation, conservation, or protection of natural resources as specified by the voter-approved referendum.

- ***Tourist Development Tax "Bed Tax" (restricted)***
  This tax must be used for capital construction of tourist-related facilities, tourism and sports promotions, and beach and inlet maintenance.

- ***Franchise Fee (restricted)***
  Martin County participates in a non-compete franchise agreement with Florida Power and Light (FPL) whereas FPL levies a fee on electricity customers. The revenues collected by this fee are distributed to the County and shall be used solely to plan for, maintain, repair and reconstruct existing roads, drainage and bridges pursuant to the Ordinance.

- ***Federal and state funds/grants (restricted)***
  Martin County participates in a wide range of grant programs offered by the federal, state, and local governments and organizations. If planned wisely, grants can contribute invaluable financial resources to County programs identified in the CIP. Grant funds may only be used in accordance with the agreement executed by both the grantee and grantor.

- ***Developer contributions/prop share (restricted)***
  Developer contributions are the fees charged by the County for extra community and network infrastructure needed as a result of development projects. The money collected from development contributions pays for the cost of public infrastructure that is needed to meet the additional demand from growth.

- ***Impact fees (restricted)***
  Impact fees are assessed for public buildings, public safety, fire prevention, transportation, and culture / recreation. Impact fees must be expended on projects needed to accommodate Level of Service requirements to support growth and capacity as defined in the comprehensive plan.

- ***Charges for services/fees***
  User fees and charges have a direct relationship between the services received and the compensation paid for the service. Martin County has the home rule authority to impose user fees and charges to recover the cost of providing a service or facility or regulating an activity.

CAPITAL IMPROVEMENT PLAN PROCESS

- Department Director creates a Capital Improvement Plan sheet for consideration.

FEB

- CIP sheet is submitted to the Office of Management and Budget for funding accuracy and feasibility.

MAR

- CIP sheet is reviewed by Staff and County Administrator for comprehensive evaluation of project merit. If approved, CIP sheet is included in the CIP to be presented to the Board.

APR

- CIP is presented to the Board for discussion and approval/disapproval during annual CIP workshop.
- If approved during annual CIP workshop, CIP sheet is programmed in the tentative budget.

JUL

- The Board reviews the tentative annual budget and sets a tentative millage rate.

SEP

- The Board adopts the annual budget for fiscal year beginning October 1 via a Public Hearing.

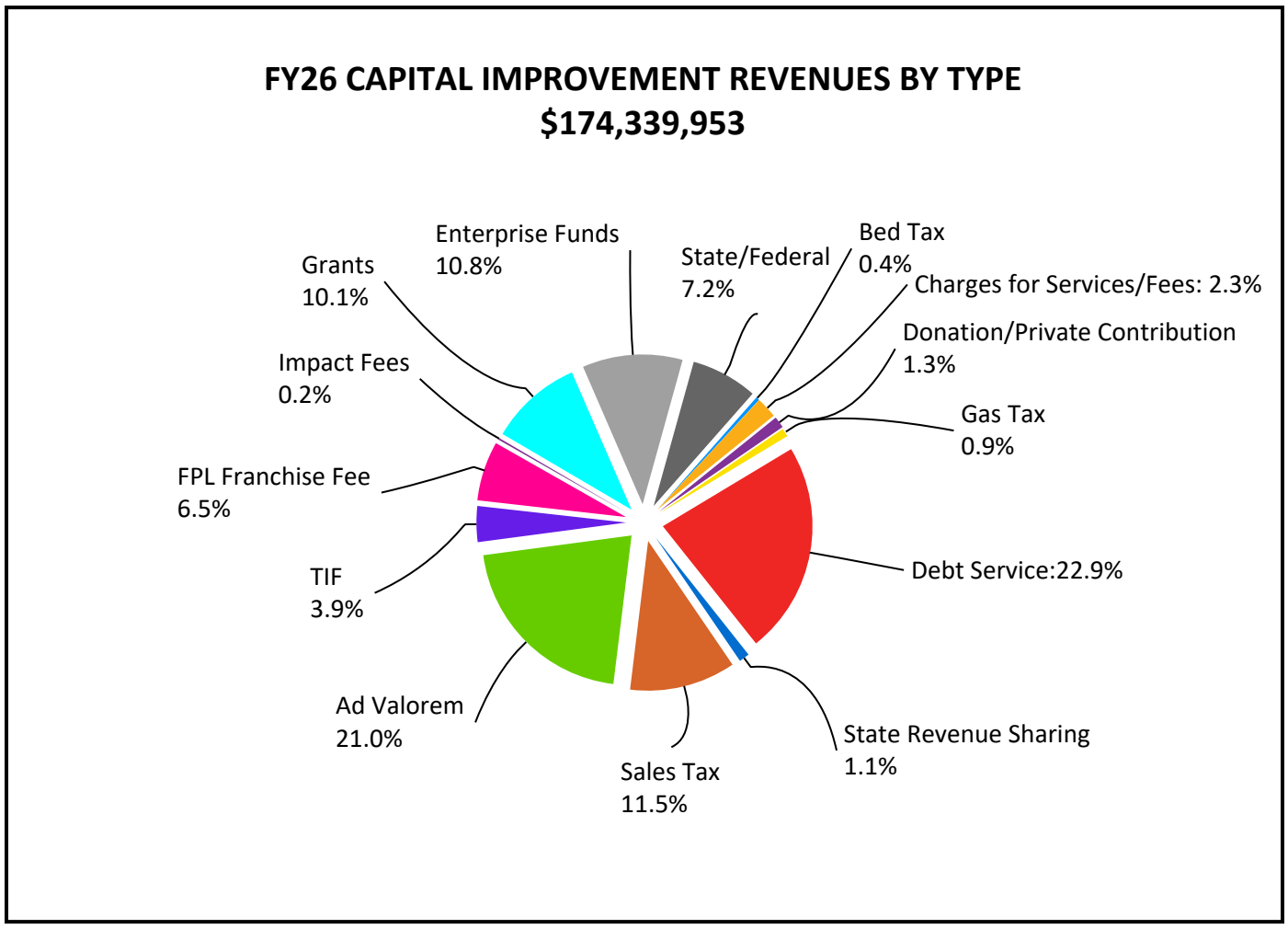
OCT

- CIP project is now in the County work plan.

The BOCC in its capacity may add, remove, or amend the Capital Improvement Plan throughout the fiscal year

Financing

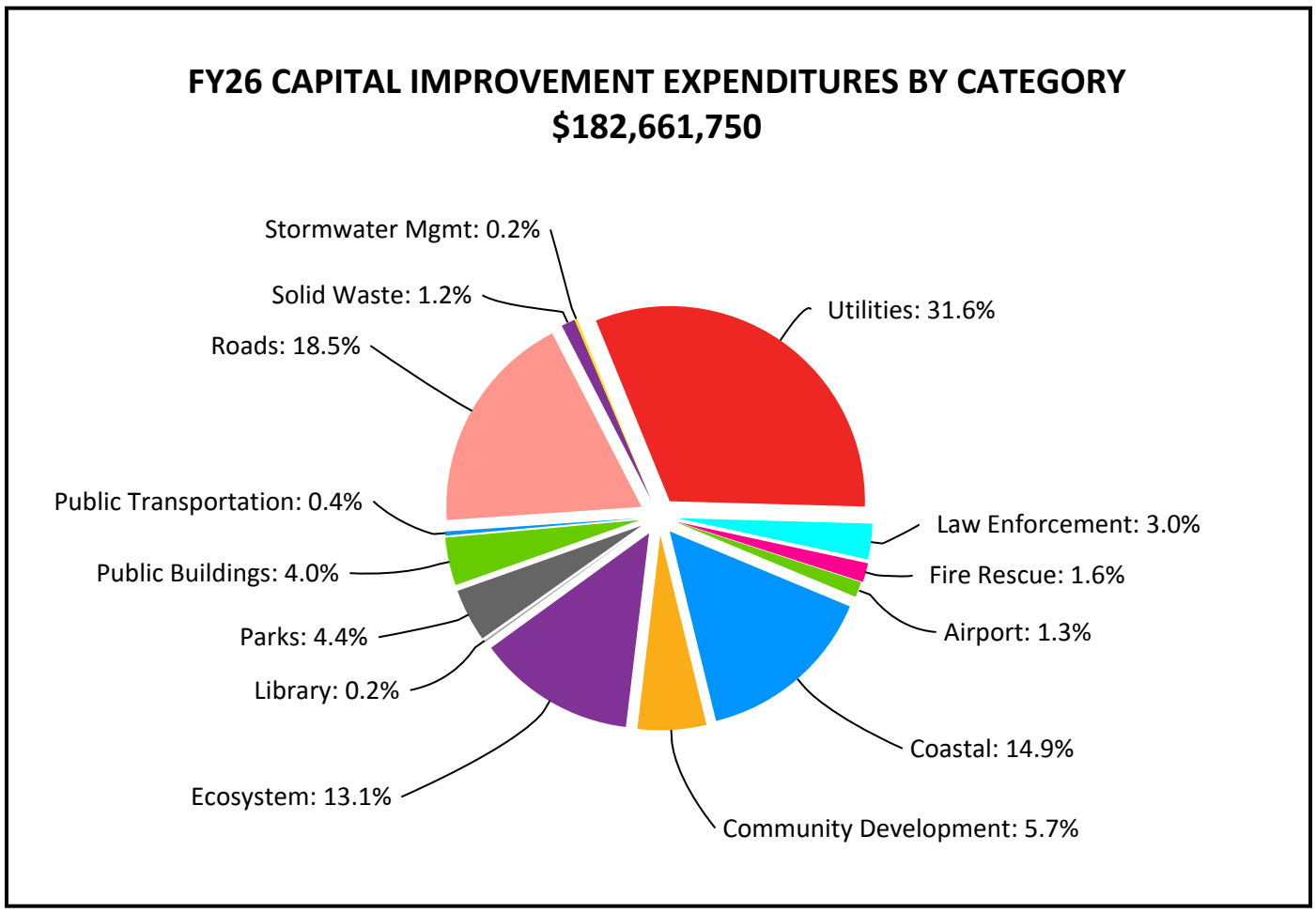
Martin County's CIP is financed through a diversified allocation of revenue sources. These include ad valorem, fees, gas taxes, grants, Federal and State projects, enterprise funds, and tax incremental funding (TIF). This is further identified in the following FY26 Capital Improvement Revenue Sources chart. In addition, there is a total of $99.6M in fund balance that will be used to support the FY26 capital projects. Fund balance, a term used to express the difference between assets and liabilities in governmental funds, is generated due to projects which were planned but not completed, grant dollars that span the fiscal year, allocation of dollars for future projects, etc. Fund balance is not included in the following chart in order to reflect the correct percentages of new money.



Capital Project Categories

Capital Project Categories: The capital project categories include Airport, Coastal, Community Development, Ecosystem Management, Fire Rescue, Law Enforcement, Library, Parks, Miscellaneous, Public Buildings, Public Transportation, Roads, Stormwater Management, Solid Waste and Utilities. The pie chart below shows the percentage break down for these categories.

Annual review and adjustments to the County's CIP are performed and budgeted as approved by the Board. The FY2026 – FY2035 CIP represents a commitment of $1,601,782,946 to the construction and maintenance of capital facilities.



Capital Improvement Budget Summary

The FY2026-FY2035 complete Martin County Capital Improvement Plan detail sheets are attached immediately following the Capital Improvement Plan process graphic. The following pages summarize the major projects that are slated for constructions and/or have anticipated expenditures for the FY26 budget year. For the purposes of this summary, major projects are considered to be over $300,000 and are significant non-routine projects. Information regarding a detailed project description, impact on the operating budget, images, and specific funding sources are clearly outlined on the Capital Improvement Plan detail sheets previously mentioned.

Origin of a Capital Project

LIST OF MAJOR PROJECTS FOR FY2026 > $300K

Airport	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031-FY2035	Total
Airport Lighting and Signage	600,000	0	0	0	0	0	**600,000**
Airport Environmental & Planning	1,500,000	306,000	0	0	0	0	**1,806,000**

Coastal	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031-FY2035	Total
St. Lucie Inlet Management Plan	13,537,600	8,647,400	12,028,800	1,585,000	13,137,600	57,772,352	**106,708,752**
Beach Management	400,000	2,680,000	400,000	400,000	750,000	18,367,000	**22,997,000**
Bathtub Beach/Sailfish Point Restoration	6,685,000	0	6,685,000	0	6,685,000	13,370,000	**33,425,000**
County Resiliency Program	800,000	600,000	300,000	300,000	300,000	1,500,000	**3,800,000**

Community Development	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031-FY2035	Total
Jensen Beach CRA Improvements	858,150	800,275	812,094	824,267	836,806	2,354,176	**6,485,768**
Rio CRA Improvements	2,608,324	2,647,874	2,706,921	2,758,448	2,811,521	9,964,509	**23,497,597**
Old Palm City CRA Improvements	693,000	713,790	735,203	757,259	779,976	4,265,225	**7,944,453**
Hobe Sound CRA Improvements	2,601,500	2,649,545	2,699,031	2,750,001	2,802,501	13,945,947	**27,448,525**
Port Salerno CRA Improvements	2,415,400	2,464,360	2,514,788	2,566,729	2,659,228	10,044,516	**22,665,021**
Golden Gate CRA Improvements	1,229,000	1,253,870	1,279,486	1,305,870	1,333,046	5,102,273	**11,503,545**

Ecosystem Restoration and Management	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031-FY2035	Total
North Outfall Golden Gate BMP1	739,000	30,000	0	0	0	0	**769,000**
Environmentally Sensitive Lands	594,953	700,000	700,000	700,000	700,000	2,500,000	**5,894,953**
Martin County Forever	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	100,000,00	**200,000,000**
Coral Gardens Stormwater Treatment Area	955,000	4,050,000	0	120,000	0	0	**5,125,000**
Fiddler Crab Access	638,000	0	0	0	0		**638,000**

Fire Rescue	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031-FY2035	Total
Vehicle/Equipment Replacement	2,921,075	2,909,603	2,932,820	2,918,673	3,151,705	16,611,202	**31,445,078**

Law Enforcement	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031-FY2035	Total
Sheriff Fixed Asset Replacement (FARB)	834,844	859,889	885,686	912,257	939,624	5,138,251	**9,570,551**
MCSO Fuel Depot Upgrade	1,457,970	0	0	0	0	0	**1,457,970**
MCSO Fire Arms Traning Facility	850,000	4,300,000	0	0	0	0	**5,150,000**
Holt Correctional Facility 800MHz Radio Upgrade	1,000,000	0	0	0	0	0	**1,000,000**
Holt Correctional Facility- Jail Pod Windows Replacement	704,000	607,200	607,200	607,200	607,200	607,200	**3,740,000**

Parks	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031-FY2035	Total
Parks Fixed Asset Replacement (FARB)	3,100,000	4,288,000	4,288,000	4,288,000	4,288,000	16,148,000	**36,400,000**
Parks Boat Ramps	550,000	550,000	550,000	550,000	550,000	1,500,000	**4,250,000**
Parks/Golf Equipment Replacement	462,000	530,000	561,555	564,000	558,000	4,094,000	**6,769,555**
Sailfish Sands Golf Course Phase 4 &5	500,000	0	0	0	0	0	**500,000**
Wojcieszak Small Sided Courts and Public Restrooms	2,365,700	0	0	0	0	0	**2,365,700**

Public Buildings	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031-FY2035	Total
Countywide Public Buildings FARB	1,240,869	1,278,095	1,316,438	1,355,931	1,396,609	7,637,230	**14,225,172**
Countywide Building Envelope FARB	412,000	424,360	437,091	450,204	463,710	2,535,754	**4,723,119**
Countywide HVAC FARB	412,000	424,360	437,091	450,204	463,710	2,535,754	**4,723,119**
Generator FARB	500,000	515,000	530,450	546,363	562,754	3,077,371	**5,731,938**
Countywide Security Enhancements, Repair, & Replacement	375,000	386,250	397,838	409,773	422,066	2,308,029	**4,298,956**
Supervisor of Elections Expansion	5,000,000	2,500,000	0	0	0	0	**7,500,000**
Martin County Operation Facility	1,750,000	15,000,000	2,000,000	44,700,000	1,250,000	16,200,000	**80,900,000**
Fire Rescue Facilities Fixed Asset Replacement (FARB)	600,000	250,000	250,000	250,000	250,000	1,250,000	**2,850,000**
Fire Station Bay Door Replacement Program	394,330	419,510	810,000	810,000	0	0	**2,433,840**

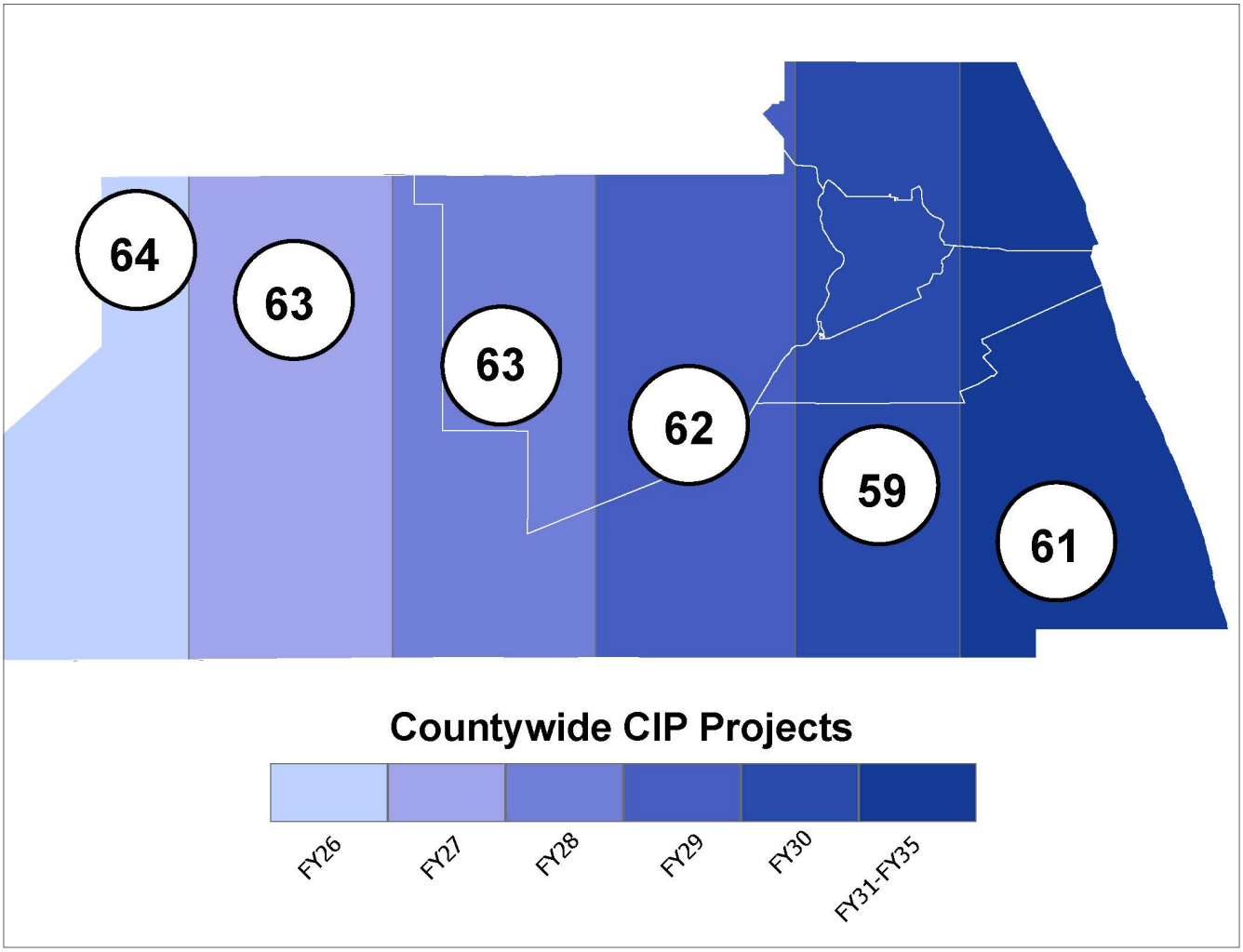
Public Transportation	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031-FY2035	Total
Bus Rolling Stock Purchase	450,000	870,000	450,000	450,000	450,000	2,880,000	**5,550,000**

Roads	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031-FY2035	Total
SE Washington Street Sidewalk	731,024	0	0	0	0	0	**731,024**
Intersection Improvements	595,000	5,950,000	5,950,000	5,950,000	5,950,000	2,975,000	**27,370,000**
US-1 (SW Federal Highway) Turn Lane at Sr-76 (S Kanner Highway)	861,680	1,820,000	4,502,831	1,404,381	0	0	**8,588,892**
Resurfacing and Drainage Maintenance	849,678	446,831	821,289	768,095	2,100,483	63,452,415	**68,438,791**
Port Salerno/ New Monrovia Neighborhood Restoration	2,500,000	0	2,300,000	0	0	0	**4,800,000**
SPS/Manatee Business Park Improvements	1,800,000	0	0	0	0	0	**1,800,000**
Old Palm City (North) Neighborhood Restoration	7,675,000	0	0	0	0	0	**7,675,000**
Dirt Road Paving (Urban Service District)	350,000	350,000	350,000	350,000	0	1,750,000	**3,150,000**
SW 84th Avenue- SW Busch Street Resurfacing	1,500,000	0	0	0	0	0	**1,500,000**
Traffic Signals and Streetlight Rehabilitations	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	**10,000,000**
Annual Commitments	908,400	908,400	908,400	908,400	908,400	2,000,000	**6,542,000**
Rail Safety Improvements	600,000	600,000	600,000	600,000	600,000	3,000,000	**6,000,000**
NW Pine Lake Drive Bridge Replacement	500,000	0	0	2,600,000	0	0	**3,100,000**
Traffic Safety Measures	500,000	500,000	500,000	500,000	500,000	2,500,000	**5,000,000**
SR-710 (SW Warfield Boulevard) Widening	8,099,019	12,246,519	16,272,920	11,095,931	0	0	**47,714,389**
SE Willoughby Boulevard Extension	380,000	0	0	0	0	0	**380,000**
CR-713 (SW High Meadow Avenue) Widening	1,176,995	0	0	1,519,048	0	0	**2,696,043**
Heavy Equipment Replacement	805,000	805,000	805,000	805,000	805,000	4,025,000	**8,050,000**
SE Cove Road Widening	1,591,751	0	0	0	0		**1,591,751**

Stormwater Management	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031-FY2035	Total
Stormwater Infrastructure Rehabilitation	317,000	417,000	417,000	667,000	750,000	4,750,000	**7,318,000**

Solid Waste	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031-FY2035	Total
Solid Waste Equipment	750,500	1,393,000	680,000	1,123,000	840,000	5,330,000	**10,116,500**
Transfer Station Fuel Island	1,000,000	0	0	0	0	0	**1,000,000**
Utilities	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031-FY2035**	**Total**
Connect to Protect Force Main System (3617)	400,000	400,000	400,000	400,000	400,000	2,000,000	**4,000,000**
Connect to Protect Grinder System Installation (3616)	400,000	400,000	400,000	400,000	400,000	2,000,000	**4,000,000**
Capital Equipment Replacement (4957)	931,000	1,842,000	1,844,500	974,000	815,500	6,066,000	**12,473,000**
Lift Station and Vacuum System Rehabilitation	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	10,500,000	**21,000,000**
Sanitary Collection System Rehabilitation	500,000	500,000	500,000	500,000	500,000	2,500,000	**5,000,000**
Water Main Replacement	900,000	1,000,000	1,100,000	2,000,000	1,500,000	2,500,000	**9,000,000**
Water Meter Automation Retrofit	800,000	1,400,000	1,400,000	1,400,000	1,400,000	7,000,000	**13,400,000**
Martin Downs Chlorination Facility	2,000,000	0	0	0	0	0	**2,000,000**
R.O. Membrane Replacement	1,650,000	0	0	0	0	1,600,000	**3,250,000**
Advanced Wastewater Treatment Pilot	1,100,000	0	0	0	0	0	**1,100,000**
Wastewater Transmission System Improvements	4,328,750	2,850,000	2,915,000	2,762,500	0	0	**12,856,250**
Tropical farms Water Treatment Plant Expansion	40,000,000	0	0	0	0	0	**40,000,000**
North Water Treatment Plant Uprating	1,750,000	0	0	0	0	0	**1,750,000**

Miscellaneous	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031-FY2035	Total
Countywide Radio Replacement	500,000	500,000	500,000	19,651,000			**21,151,000**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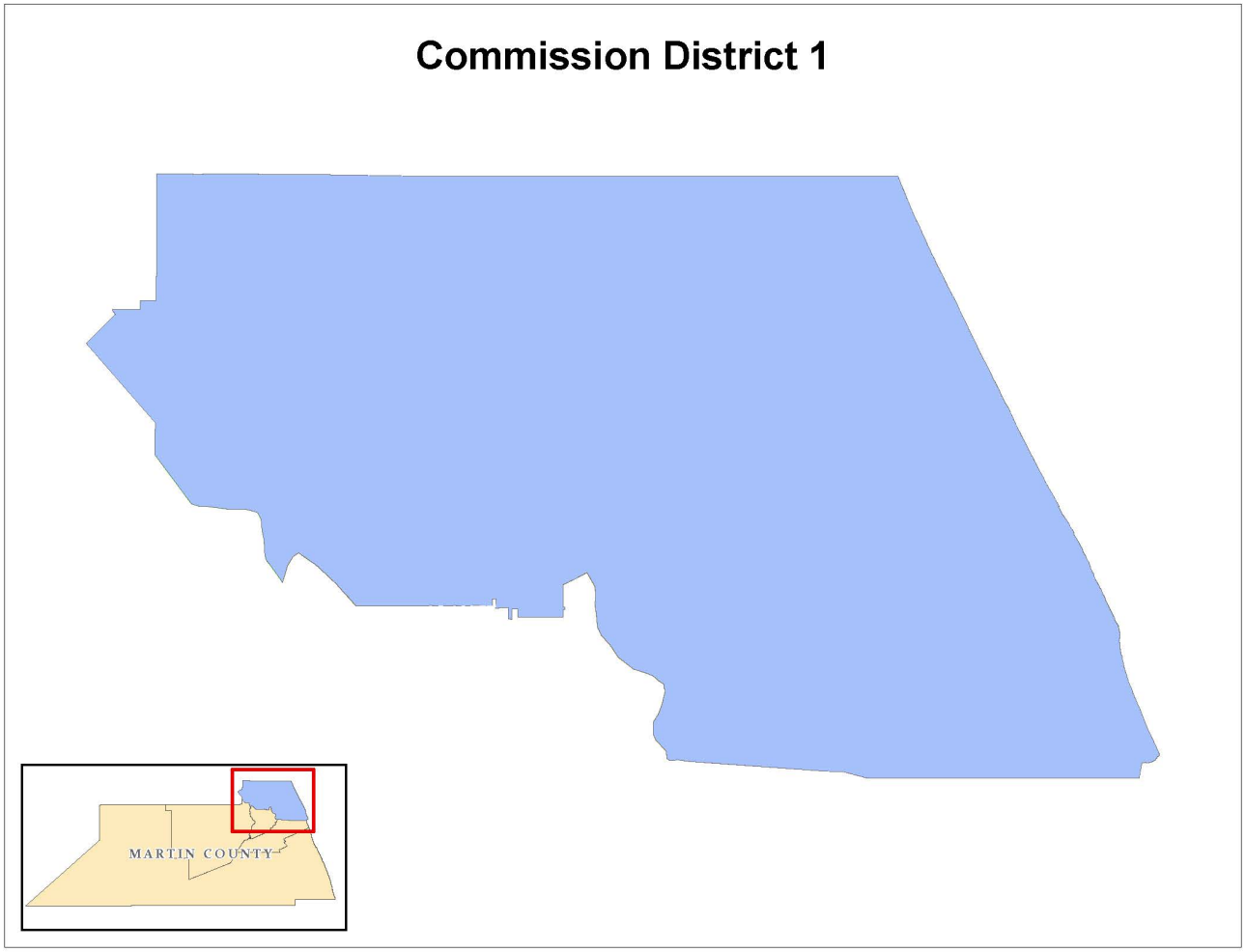
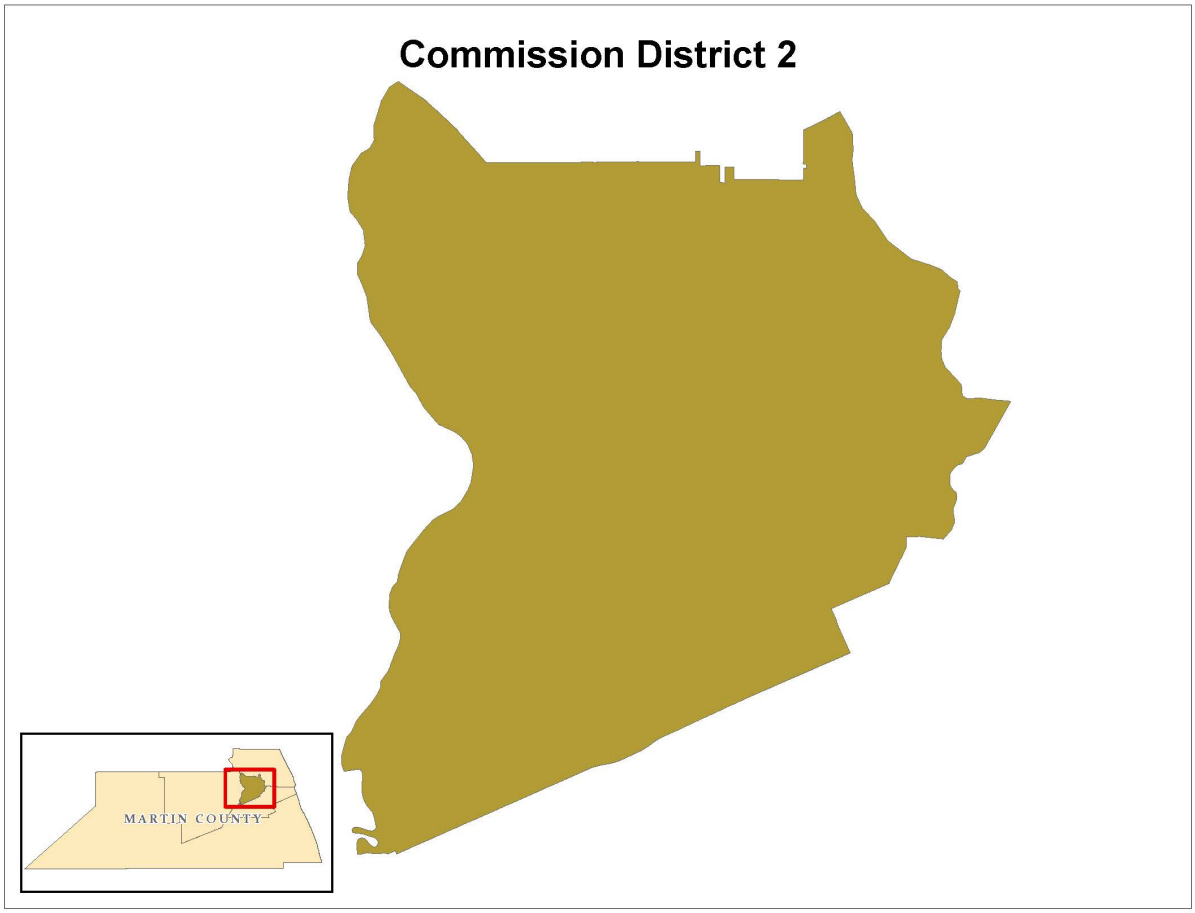
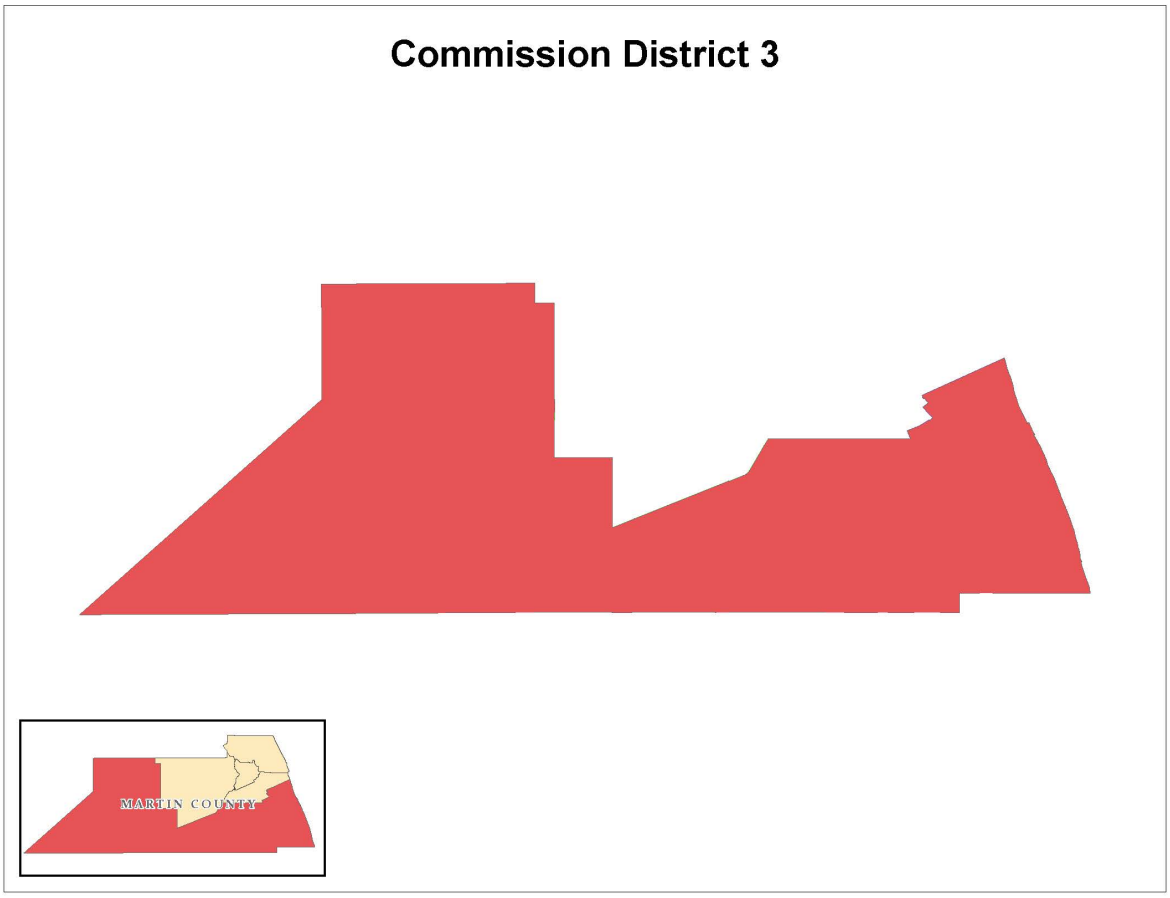
Countywide CIP Projects
FY26
FY27
FY28
FY29
FY30
FY31-FY35


Commission District 1
MARTIN COUNTY

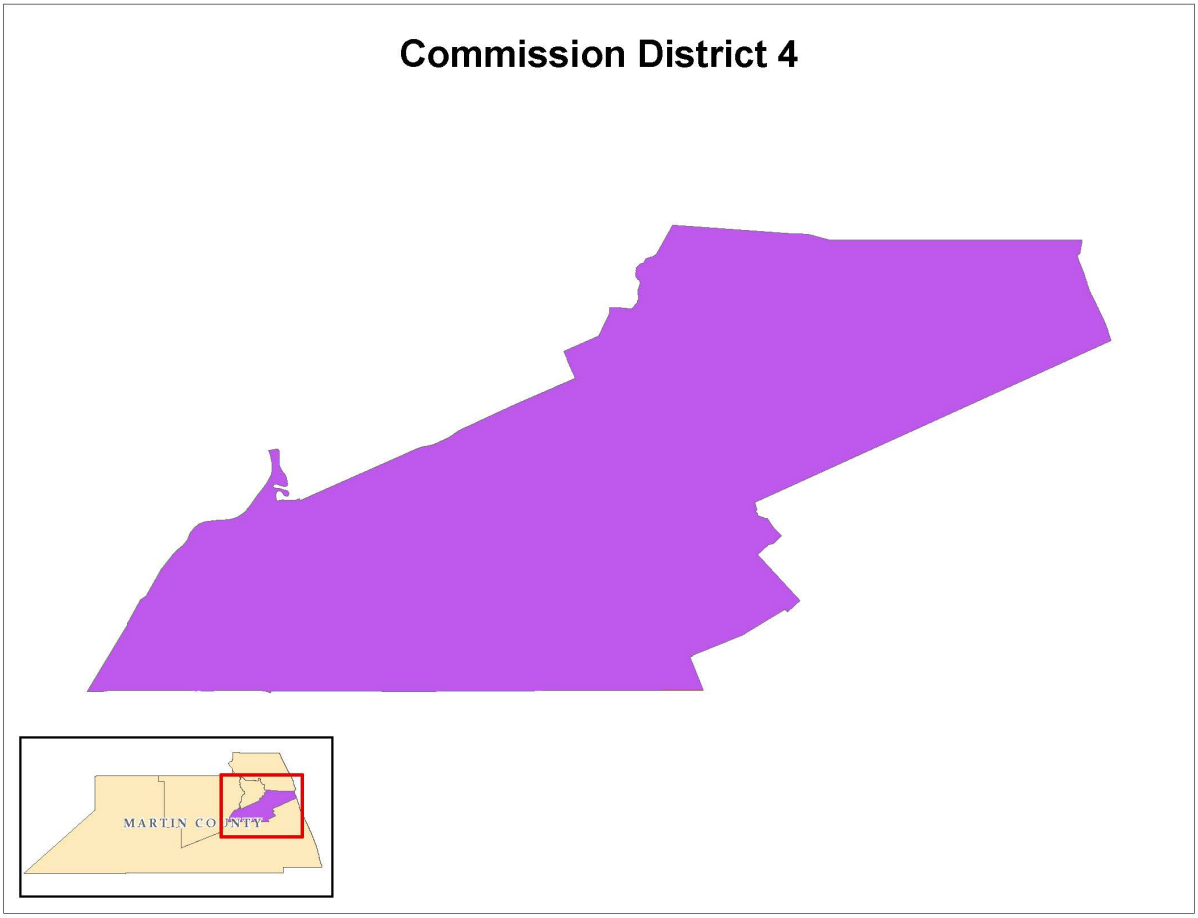
FY26	FY27	FY28	FY29	FY30	FY31-FY35
Jensen Beach CRA Improvements	Jensen Beach CRA Improvements	Jensen Beach CRA Improvements	Jensen Beach CRA Improvements	Jensen Beach CRA Improvements	Jensen Beach CRA Improvements
Rio CRA Improvements	Rio CRA Improvements	Rio CRA Improvements	Rio CRA Improvements	Rio CRA Improvements	Rio CRA Improvements
Beach Improvements (Parking)	Beach Improvements (Parking)	Beach Improvements (Parking)	Beach Improvements (Parking)	Beach Improvements (Parking)	Beach Improvements (Parking)
Jensen Beach Public Restroom & Cafe Replacement	Jensen Beach Public Restroom & Cafe Replacement	Beach Management	Beach Management	Courthouse & Constitutional Office Building Rooftop HVAC Unit Replacement	Administration Building EV Chargers
Pineapple Park Pickleball Complex	Beach Management	Bathtub Beach/ Sailfish Point Restoration	MacArthur Blvd Dune Restoration	Beach Management	Administration Building 1st & 3rd Floor Remodel
Beach Management	MacArthur Blvd Dune Restoration	MacArthur Blvd Dune Restoration	Indian River Lagoon Estuary Restoration Project	Bathtub Beach/ Sailfish Point Restoration	Administration Building 3rd & 4th Floor Window Hardening
Bathtub Beach/ Sailfish Point Restoration	Indian River Lagoon Estuary Restoration Project	Indian River Lagoon Estuary Restoration Project	Savannas Regional Restoration	MacArthur Blvd Dune Restoration	House of Refuge Rehabilitation
MacArthur Blvd Dune Restoration	Stuart Impoundment Hydrologic Restoration	Savannas Regional Restoration	Jensen Beach Neighborhood Restoration	Indian River Lagoon Estuary Restoration Project	Beach Management
Indian River Lagoon Estuary Restoration Project	Savannas Regional Restoration	Jensen Beach Neighborhood Restoration	NE Green River Parkway Resurfacing	MC-2 Shoreline Stabilization	Bathtub Beach/ Sailfish Point Restoration
Stuart Impoundment Hydrologic Restoration	NW Alice St at FEC Rail Crossing Sidewalk		NW Pine Lake Drive Bridge Replacement		MacArthur Blvd Dune Restoration
Savannas Regional Restoration	US-1 (NW Federal Highway) Turn Lane at NW Baker Road		Pine Lake Drive Bridge Water Main		Indian River Lagoon Estuary Restoration Project
Fiddler Crab Access	North Sewall's Point Road				Stuart Impoundment Hydrologic Restoration
NE South Street Sidewalk Project	North Water Treatment Plant Filter Media Replacement				
US-1 (NW Federal Highway) Turn Lane at NW Baker Road					
NE Green River Parkway Resurfacing					
NW Pine Lake Drive Bridge Replacement					
North Water Treatment Plant Uprating					


Commission District 2
MARTIN COUNTY

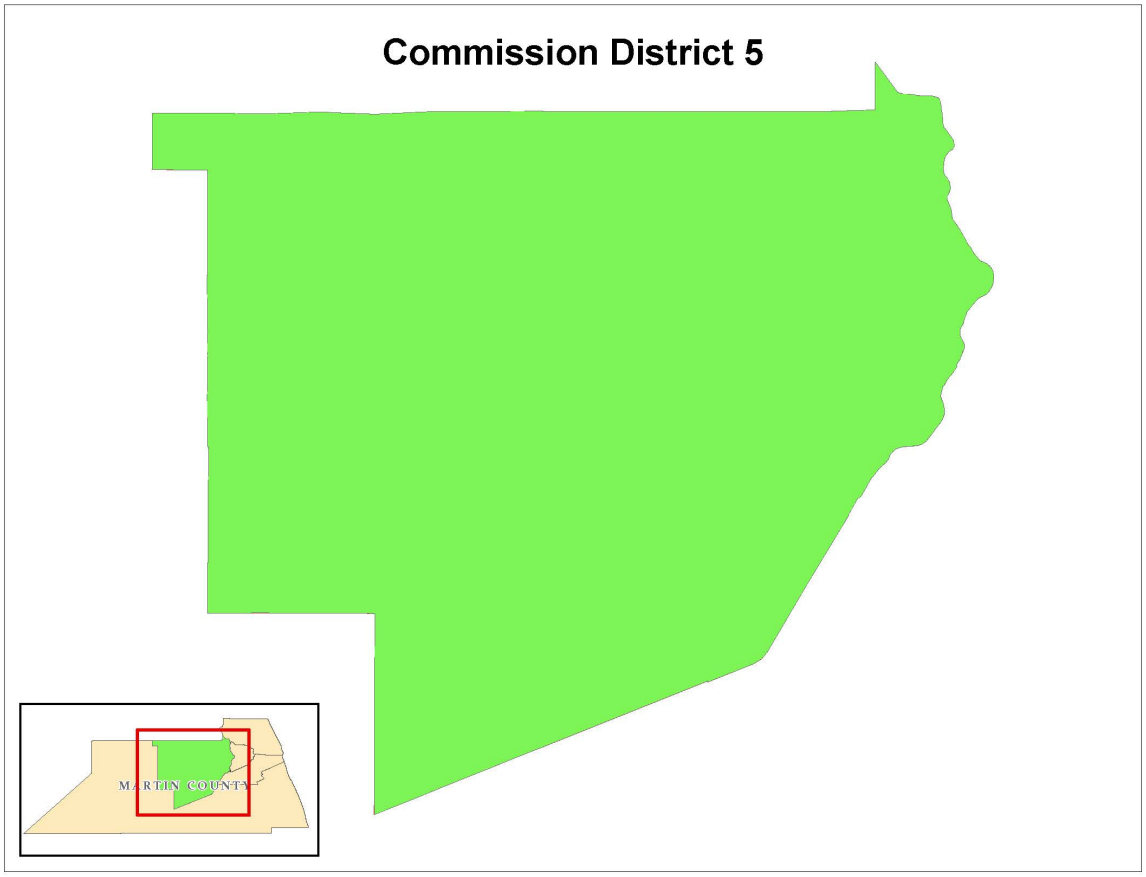
FY26	FY27	FY28	FY29	FY30	FY31-FY35
Airport Lighting and Signage	Airport Pavement Rehabilitation	Airport Pavement Rehabilitation	Airport Pavement Rehabilitation	Airport Pavement Rehabilitation	Golden Gate CRA Improvements
Airport Facility Improvements	Airport Facility Improvements	Airport Facility Improvements	Airport Facility Improvements	Airport Facility Improvements	Sheriff's Fixed Asset Replacement Budget (FARB)
Airport Environmental & Planning	Airport Environmental & Planning	Golden Gate CRA Improvements	Golden Gate CRA Improvements	Golden Gate CRA Improvements	MCSO Logistics & Operations Center
Golden Gate CRA Improvements	Golden Gate CRA Improvements	Sheriff's Fixed Asset Replacement Budget (FARB)	Sheriff's Fixed Asset Replacement Budget (FARB)	Sheriff's Fixed Asset Replacement Budget (FARB)	Holt Correctional Facility-Jail Pod Windows Replacement
Sheriff's Fixed Asset Replacement Budget (FARB)	Sheriff's Fixed Asset Replacement Budget (FARB)	Holt Correctional Facility-Jail Pod Windows Replacement	Holt Correctional Facility-Jail Pod Windows Replacement	Holt Correctional Facility-Jail Pod Windows Replacement	Holt Correctional Facility Mental Health Housing Pod
MCSO Fuel Depot Upgrade	Public Safety Complex Improvements	US-1 (SW Federal Highway) Turn Lane at SR-76 (S Kanner Highway)	Coral Gardens Stormwater Treatment Area	Port Sewall Neighborhood Restoration	Fire Station 23 (Kanner Highway) Expansion
MCSO Logistics & Operations Center	Holt Correctional Facility-Jail Pod Windows Replacement	Port Sewall Neighborhood Restoration	US-1 (SW Federal Highway) Turn Lane at SR-76 (S Kanner Highway)		Public Safety Complex Expansion
Holt Correctional Facility 800MHz Radio Upgrade	Supervisor of Elections Expansion				South Outfall Golden Gate BMP2
Public Safety Complex Improvements	Fire Rescue Fleet Services Storage Expansion				
Holt Correctional Facility-Jail Pod Windows Replacement	North Outfall Golden Gate BMP1				
Sailfish Sands Gold Course Improvements Phase 4 & 5	Coral Gardens Stormwater Treatment Area				
Supervisor of Elections Expansion	US-1 (SW Federal Highway) Turn Lane at SR-76 (S Kanner Highway)				
South Outfall Golden Gate BMP2	Coral Gardens Neighborhood Restoration				
North Outfall Golden Gate BMP1	CR-A1A SE Dixie Hwy (Cove to Jefferson)				
Coral Gardens Stormwater Treatment Area					
SE Washington Street Sidewalk					
Fisherman's Cove Sidwalk					
US-1 (SW Federal Highway) Turn Lane at SR-76 (S Kanner Highway)					
SPS/ Manatee Business Park Improvements					
CR-A1A SE Dixie Hwy (Cove to Jefferson)					
SE Willoughby Boulevard Extension					


Commission District 3
MARTIN COUNTY

FY26	FY27	FY28	FY29	FY30	FY31-FY35
Hobe Sound CRA Improvements	Hobe Sound CRA Improvements	Hobe Sound CRA Improvements	Hobe Sound CRA Improvements	Hobe Sound CRA Improvements	Hobe Sound CRA Improvements
Martin County Operations Facility	Martin County Operations Facility	Martin County Operations Facility	Martin County Operations Facility	Martin County Operations Facility	Martin County Operations Facility
Ocean Rescue Facility (Hobe Sound/ Jupiter Island)	Ocean Rescue Facility (Hobe Sound/ Jupiter Island)	Kitching Creek Eastern Flow Way	Kitching Creek Eastern Flow Way	Kitching Creek Eastern Flow Way	Fire Station 32 (Hobe Sound) Remodel
SW Bulldog Way Sidewalk	Kitching Creek Eastern Flow Way	Tropic Vista Neighborhood Restoration	Zeus Park Neighborhood Restoration	Gomez West Neighborhood Restoration	Fire Station 22 (Tropical Farms) Relocation
SR-710 (Sw Warfield Blvd.) at CR-714 (SW Martin Highway) Intersection Realignment	SUN Trail Multimodal Pathway (US-1 to Seabranch Preserve State Park)	Zeus Park Neighborhood Restoration	Gomez West Neighborhood Restoration		Fire Station 24 (Indiantown) Relocation
SE Countyline Road Resurfacing (US-1 to Wooden Bridge Lane)	SW Bulldog Way Sidewalk	SE Shell Avenue Realignment			Kitching Creek Eastern Flow Way
	SR-710 (SW Warfield Blvd.) at CR-714 (SW Martin Highway) Intersection Realignment	SE Countyline Road Resurfacing (US-1 to Wooden Bridge Lane)			Cypress Creek Floodplain Restoration
	Tropic Vista Neighborhood Restoration				Flora Avenue Project
	South County Neighborhood Restoration				SE Bridge Road Turn Lane at SE Powerline Avenue
	SE Island Way West Bridge Replacement				SE Shell Avenue Realignment
	Arundel Bridge (SW 96th St.) Scour Protection				SE Merritt Way Resilience
					SE Bridge Road Stormwater Improvements


Commission District 4
MARTIN COUNTY

FY26	FY27	FY28	FY29	FY30	FY31-FY35
Port Salerno CRA Improvements	Port Salerno CRA Improvements	Port Salerno CRA Improvements	Port Salerno CRA Improvements	Port Salerno CRA Improvements	Port Salerno CRA Improvements
Wojcieszak Small Sided Courts and Public Restroom	South Fork Neighborhood Restoration	Port Salerno/ New Monrovia Neighborhood Restoration	Browning - MHG Neighborhood Restoration	Browning - MHG Neighborhood Restoration	Port Salerno Commercial Fishing Socks
Heritage Ridge Master Plan	CR-A1A SE Dixie Hwy (Cove to Jefferson)	Rocky Point Neighborhood Restoration	East Fork Creek Culvert Replacements		East Fork Creek Culvert Replacements
Port Salerno/ New Monrovia Neighborhood Restoration	Dixie Park Repump Station Rehabilitation	South Fork Neighborhood Restoration	Hibiscus Park Ditch Bank Stabilization		Hibiscus Park Ditch Bank Stabilization
SPS/ Manatee Business Park Improvements	Reclaimed Water Main Replacement	SW Kansas Avenue Resurfacing			Tropical Farms Water Treatment Plant Iron Treatment Filters
CR-A1A SE Dixie Hwy (Cove to Jefferson)		Hibiscus Park Ditch Bank Stabilization			
SE Cove Road Widening		Colonial Heights Neighborhood Utilities Rehabilitation			
Reclaimed Water Main Replacement		Disc Filters Wastewater Plant			
Advanced Wastewater Treatment Pilot					
Tropical Farms Water Treatment Plant Expansion					


Commission District 5
MARTIN COUNTY

FY26	FY27	FY28	FY29	FY30	FY31-FY35
Old Palm City CRA Improvements	Old Palm City CRA Improvements	Old Palm City CRA Improvements	Old Palm City CRA Improvements	Old Palm City CRA Improvements	Old Palm City CRA Improvements
MCSO Firearms Training Facility	MCSO Firearms Training Facility	SR-710 (SW Warfield Boulevard) Widening	Rio Neighborhood Restoration	Mapp Creek/ Hogg Creek Water Quality Project	Western Palm City Fire Station
Old Palm City BMP2	Old Palm City (South) Neighborhood Restoration	Landfill Roadway	SR-710 (SW Warfield Boulevard) Widening	Rio Neighborhood Restoration	Old Palm City BMP2
Old Palm City BMP1	Arundel Bridge (SW 96th St.) Scour Protection	Solid Waste Equipment	CR-713 (SW High Meadow Avenue) Widening	Solid Waste Equipment	Old Palm City BMP1
Mapp Creek/ Hogg Creek Water Quality Project	SR-710 (SW Warfield Boulevard) Widening	Transfer Station Scales Replacement	Solid Waste Equipment		Mapp Creek/ Hogg Creek Water Quality Project
Old Palm City (North) Neighborhood Restoration	Solid Waste Equipment				Palm City Farms Stormwater Enhancements
SW 84th Avenue- SW Busch Street Resurfacing					Danforth Creek Bank Widening and Stabilization
SR-710 (SW Warfield Boulevard) Widening					Bessey Creek Retrofit
CR-713 (SW High Meadow Avenue) Widening					Solid Waste Equipment
Palm City Farms Stormwater Enhancements					Transfer Station Capital Improvements
Solid Waste Equipment					Transfer Station Floor Replacement
Transfer Station Capital Improvements					Newfield Library
Transfer Station Fuel Island					
Martin Downs Chlorination Facility					

VI. Glossary

ACCRUAL BASIS OF ACCOUNTING - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

AD VALOREM TAX - A tax levied in proportion to the value of the property against which it is levied. Commonly referred to as "property tax".

ADJUSTED FINAL MILLAGE - Under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, such changes are very slight and the adjusted millage sometimes does not change from the levy set by the taxing authority.

ADOPTED BUDGET - The financial plan of revenues and expenditures for a fiscal year as approved by the Board of County Commissioners

AGGREGATE MILLAGE RATE - A rate obtained by dividing the sum of all ad valorem taxes levied by the Board of County Commissioners by the taxable value of the county or municipality. Expresses an average tax rate.

AMENDMENT - A change to an adopted budget, which may increase or decrease a fund total and must be approved by the Board of County Commissioners

AMORTIZATION - A period in which a debt is reduced or paid off by regular payments

APPROPRIATION - A legal authorization granted by the Board of County Commissioners to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount, and as to the time when it may be expended.

ASSESSED VALUE - A value established by the County Property Appraiser for all or real personal property for use as a basis for levying property taxes.

AUDIT - An official inspection of an individual's or organization's accounts, typically by an independent body.

BALANCED BUDGET - Total appropriations are equal to total revenues

BOARD OF COUNTY COMMISSIONERS - The governing body of Martin County consisting of five elected officials Countywide

BOND - A written promise to pay a sum of money on a specific date at a specified interest rate as detailed in a bond statement.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period, and the proposed means of financing. The budget may be amended during the fiscal year by the Board of County Commissioners but only within the limitations specified by state statutes and/or administrative rules and regulations.

BUDGET ADJUSTMENT - A revision to the adopted budget occurring during the affected fiscal year as approved by the Board of County Commissioners via an amendment or a transfer

BUDGET CALENDAR - The schedule of key dates involved in the process of adopting and executing an adopted budget

BUDGET DOCUMENT - The official written statement of the annual fiscal year financial plan for the County as presented by the County Administrator

BUDGET HEARING - The public hearing conducted by the Board of County Commissioners to consider and adopt the annual budget

BUDGET MESSAGE - A general discussion of the budget as presented in writing by the County Administrator to the Board of County Commissioners

BUDGET TRANSFER - A transfer of appropriation or revenues between two or more accounts within the same fund. The budgeted fund total is not changed

COMMUNITY REDEVELOPMENT AGENCY - **(CRA)** The Martin County Board of County Commissioners serves as the CRA . The term CRA can also stand for Community Redevelopment Area. These are areas approved for revitalization.

CAPITAL EXPENDITURE - Expenditure of funds which results in the acquisition of or addition to, land, improvements to land, structures, initial furnishings and selected equipment, which would have an expected life of at least three years.

CAPITAL IMPROVEMENTS - Land, improvements to land, structures (including design, permitting, and construction), initial furnishings and selected equipment (including ambulances, fire apparatus, and library collections). Capital improvements have an expected life of at least three years.

CAPITAL IMPROVEMENT PLAN - (CIP) A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs. It sets forth each project or other contemplated expenditure and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL OUTLAYS - Expenditures which result in the acquisition of, or addition to, fixed assets.

CAPITAL PROJECTS FUND - These funds account for the financial resources to be used for the acquisition and / or construction of major capital facilities, other than those financed by proprietary funds.

CONSTITUTIONAL OFFICERS - Elected County government officials other than members of the Board of County Commissioners. The Clerk of Circuit Court and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector are Constitutional Officers, so called because their positions are authorized in the State Constitution.

CONTINGENCY - A reserve of funds, which are set aside to provide for emergency or unanticipated expenditures during the fiscal year.

COUNTY ADMINISTRATOR - The Chief Executive Officer of the County appointed by the Board of County Commissioners.

DEBT SERVICE - Payments of principal and interest to bond holders. It also includes payments for paying agents, registrars, and escrow agents.

DEBT SERVICE FUND - These funds are used to account for the accumulation of resources for, and the payment of, general long-term debt-principal, interest and other costs. These funds are also used for payment of other long-term debts, including notes, lease-purchase agreements, and installment purchase contracts.

DEPENDENT SPECIAL DISTRICT - A special district whose governing body or whose budget is established by the governing body of the County or municipality to which it is dependent, i.e., Municipal Service Taxing Unit (MSTU).

DEPRECIATION - The process of allocating in a systematic and rational manner the cost of a capital asset over the period of its useful life.

ENCUMBRANCE - The commitment of appropriated funds to purchase an item or service.

ENTERPRISE FUND - A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business enterprise, i.e., through user charges.

EXEMPTION - A reduction to the assessed value of property. The most common exemption is the $25,000 homestead exemption allowed if the owner uses the property as the principal residence. There are other exemptions for disability, government owned and non-profit owned property.

EXPENDITURE - Decrease in net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service, and capital outlays.

FINAL MILLAGE - The tax rate adopted in the final public hearing.

FISCAL YEAR - A twelve-month period to which the annual operating budget applies, and at the end of which a government determines its financial position and the results of its operations. Martin County\'s fiscal year begins October 1 and ends September 30th of each year.

FIXED ASSET - a County-owned tangible piece of property used for governmental operations or programs with a useful life exceeding one year and value above of the Board approved threshold. Examples: land, buildings, and improvements other than buildings, machinery, and equipment.

FULL-TIME EQUIVALENT (F.T.E) - The number of approved positions equated to a full-time basis (e.g., two half-time positions equal one full-time equivalent position).

FUNCTION - Expenditure classification according to the principal purposes for which expenditures are made. Examples are public safety, public health, public welfare, etc.

FUND - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE - A term used to express the equity (assets minus liabilities) of governmental fund types and trust funds. In governmental accounting, this term refers also to money left over in a fund from the previous fiscal year.

GENERAL FUND - The primary operating fund of the County. Ad valorem taxes, licenses and fees, and other general revenues to provide countywide operations support this fund.

GENERAL OBLIGATION (GO) BOND - Debt that is secured by full faith and credit of government. Property taxes are the main revenue used to repay general obligation bonds, but if bondholders are not repaid, they have a legal claim against any revenue or asset of the government. In Florida, the issuance of GO bonds must be approved by voters in a referendum.

GOVERNMENTAL FUNDS - These funds consist of the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

GRANT - A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specified purpose.

HOMESTEAD EXEMPTION - A deduction from the taxable value of property permanently occupied by the owner in the State of Florida. The exemption is now $25,000 for property owners who qualify.

IMPACT FEES - Charges imposed by local governments against new development. Such charges represent a total or partial reimbursement for the cost of additional facilities or services necessary as the result of the new development. Rather than imposing the cost of these additional facilities or services upon the general public,

the purpose of impact fees is to shift the capital expense burden of growth from the general public to the developer and new residents.

INDEPENDENT TAXING DISTRICTS - Taxing districts that appear separately on the tax bill and are not under County control.

INTERFUND TRANSFERS - Budgeted amounts transferred from one governmental accounting fund to another for work or services provided.

INTERGOVERNMENTAL REVENUE - Revenue received from another governmental unit for a specific purpose.

INTERNAL SERVICE FUND - A governmental accounting fund used to account for the financing of goods/services provided by one County department to another on a cost reimbursement basis.

KIVA - A database program that identifies every property in the County and is used for permitting and information request tracking.

LEVEL OF SERVICE - An indicator of the extent or degree of service provided by, or proposed to be provided by, a facility. Level of service (LOS) indicates the capacity per unit of demand for a public facility.

LEVY - To impose taxes, special assessments, or service charges.

MAJOR FUNDS - Funds that are significant in terms of revenues, expenditures, assets, deferred outflows, liabilities or deferred inflows.

MANDATE - Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional,legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

MIL - The property tax rate that is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of assessed property valuation.

MILLAGE RATE - A rate expressed in thousands. As used with ad valorem (property) taxes the rate expresses the dollars of tax per one thousand dollars of taxable values.

MISSION STATEMENT - Describes the overall broad purpose of an entity to which all efforts are directed. A mission statement describes general purposes and values, states the overall reason for existence in terms of results, and shows direction

MODIFIED ACCRUAL BASIS OF ACCOUNTING - Under the modified accrual basis revenues are recorded when available and measurable. Expenditures are recorded when the services or goods are received and the related liabilities are incurred.

MUNICIPAL SERVICES TAXING UNIT (MSTU) -A special taxing unit established by an ordinance of the Board of County Commissioners, which allows for levying taxes on properties benefiting from specific services in defined geographic areas such as fire rescue, parks, road and stormwater maintenance.

NET BONDED DEBT - Self-supporting and General Obligation debt less any sinking funds and reserves.

NET DEBT - All debt less any sinking funds and reserves.

NET DIRECT DEBT - Debt for which the County has pledged its "full faith and credit" less self-supporting (enterprise) debt and debt of overlapping jurisdictions.

PERFORMANCE MEASURES - A unit of measurement used in decision making that will ultimately improve the performance of an entity.

PERSONAL SERVICES - Costs related to compensating employees. This includes salaries, wages, and fringe benefit costs.

PROPRIETARY FUND - These funds consist of enterprise funds and internal service funds.

RESERVE - An amount set aside, consistent with statutory authority that can subsequently be appropriated to meet unexpected needs.

REVENUE - Funds that the government receives as income. These receipts can include tax payments, grants, service charges, interest earnings, and intergovernmental payments.

REVENUE BONDS - Bonds usually sold for constructing a capital project that will produce revenue for the governmental unit issuing the bonds. The revenue is used to pay for the principal and interest of the bond.

ROLLED BACK RATE - The millage rate that would generate the same ad valorem tax revenue as generated the previous year, excluding changes in taxable valuation resulting from new construction, annexation, or annexation. If the proposed aggregate millage rate exceeds the aggregate rollback rate, then by law, the advertisement for the public hearings to adopt the millage must state the percentage by which the rollback rate exceeds the percentage of the proposed tax increase.

SPECIAL ASSESSMENT - A compulsory levy imposed on 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 - These funds are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action for specific purposes.

STATUTE - A written law enacted by a duly organized and constituted legislative body

STRATEGIC PLAN - An organization's process of defining its strategy or direction, and making decisions on allocating its resources to attain strategic goals.

TIF - Tax Increment Financing used to improve and revitalize neighborhoods.

TAX RATE - The amount of tax stated in terms of a unit of the tax base; for example, 5 mills equals 5 dollars per thousand of taxable value.

TAX ROLL - The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

TAX YEAR - The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2000 calendar year would be used to compute the ad valorem taxes levied for the Fiscal Year 2000/01 budget.

TAXABLE VALUE - The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the $25,000 homestead exemption allowed, if the owner uses the property as the principal residence. There are also exemptions for disability, government-owned, and non-profit-owned property.

TECHNOLOGY INVESTMENT PLAN - (TIP) In place to facilitate a cooperative forum to assess organizational business needs and priorities again technology, and to provide the controls and processes to project and control the total cost of ownership and returns on investment.

ADOPTED MILLAGE - The tax rate adopted at the first public hearing of a taxing agency. Under state law, the agency may reduce but not increase the tentative millage during the final budget hearing.

TRIM NOTICE - "Truth Rate In Millage", a tentative tax notice sent to all property owners to provide information reflecting tentatively adopted millage rates.

TRUST FUND - These funds are used to account for assets held by a government in a trustee capacity and do not involve measurement of results of operations. They are generally limited to instances where legally mandated or where a formal legal trustee relationship exists.

TRUTH IN MILLAGE LAW - Also called the TRIM bill. It is a 1980 law enacted by the Florida legislature that changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

UNINCORPORATED AREA - That portion of the County that is not within the boundaries of any municipality.

USER FEES - The payment of a fee for direct receipt of a public service by the benefiting party

ACRONYMS

ADA – Americans with Disabilities Act

ADJ – Adjusted

ATCT – Air Traffic Control Tower

ATIS – Automatic Terminal Information System

C&D – Construction and Demolition

AutoCAD – Design/drafting development management applications

BASE - Baseline

ACFR - Annual Comprehensive Financial Report

BOCC - Board of County Commissioners

CBN – Community Broadband Network

CCR – Consumer Confidence Report

CDBG – Community Development Block Grant

CERP – Comprehensive Everglades Restoration Plan

CERT – Community Emergency Response Team

CGMP – Comprehensive Growth Management Plan

CIE – Capital Improvement Element

CIP – Capital Improvement Plan

CLOE – Current Level of Effort

CLOS – Current Level of Service

COA – Council on Aging

CPI – Consumer Price Index

CRA – Community Redevelopment Area/Agency

DEP – Department of Environment Protection

DRC – Development Review Committee

DSA – Department Specific Applications

DSL – Digital Subscriber Line

EAS – Enterprise Applications

EAP - Employee Assistance Program

EMS – Emergency Medical Services

EOC – Emergency Operations Center

EPA – Environmental Protection Agency

ESRI – Environmental Systems Research Institute, an international supplier of GIS

FAA – Federal Aviation Administration

FDEP – Florida Department of Environmental Protection

FDOT – Federal Department of Transportation

FEMA – Federal Emergency Management Agency

FPL – Florida Power & Light

FTE – Full Time Equivalent

FYN – Florida Yards and Neighborhoods

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association

GIS – Global Imaging Systems

GPS – Global Positioning Systems

HAP – HAPHousing™ trademark for a federal program providing affordable houses

HCRA – Health Care Responsibilities Act

HIPPA – Health Insurance Portability and Accountability Act of 1996

HUD – Housing and Urban Development

IAFF – International Association of Fire Fighters

IAQ – Indoor Air Quality

IPSSMA – Infor Public Sector Service and Maintenance Agreement

JOTC – Juvenile Offender Training Camp

JPA – Joint Participation Agreement

LAN – Local Area Networking

LiDAR – Light Detection and Ranging, remote sensing method used to examine the surface of the Earth

LDR – Land Development Regulation

LOS – Level of Service

LPA – Local Planning Agency

MCTV - Martin County Television

MGD – Million Gallons per Day

MILE – Martin County Institute for Lifelong Educational Learning

Mobile CAD – Mobile Computer Aided Dispatch

MOU - Memoranda of Understanding

MPO – Metropolitan Planning Organization

MSTU – Municipal Services Taxing Unit

MSW – Municipal Solid Waste

MS4 - Municipal Separate Storm Sewer Systems (US EPA)

NFPA – National Fire Protection Association

NFIP – National Flood Insurance Program

NPDES – National Pollution Discharge Elimination System

NRPA – National Recreation and Parks Association

OCLC – Online Computer Library Center (worldwide library catalog)

ODTUG – Oracle Development Tools User Group

OPEB – Other Post- Employment Benefits

ORCA – Ocean Research and Conservation Association

PAMP – Preserve Area Management Plan

PBX – Private Branch Exchange

PSC – Public Safety Complex

PTO – Paid Time Off

REP – Radiological Emergency Planning

RO – Reverse Osmosis

RSVP – Retired Senior Volunteer Program

SCADA – Supervisor Control & Data Acquisition

SFWMD – South Florida Water Management District

SHIP – State Housing Initiative Program

SSN – Shared Services Network

STA – Stormwater Treatment Areas

SWIM – Surface Water Improvement Management

SWIM MM – Swim Meet Manager

TCCLG - Treasure Coast Council for Local Governments

TERT – Technical Extrication Team

TIP – Technology Investment Plan

TRICO - Treasure Coast Risk Management

UKG - Ultimate Kronos Group

URISA – Urban and Regional Information Systems Association

VIMS – Veteran Information Management System

WAN – Wide Area Networking