



Martin County, Florida Board of County Commissioners



FY2026 Tentative Budget per Budget Workshop July 21, 2025

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Martin County, FL
Fiscal Year 2026 Tentative Budget Summary per July 21, 2025, Budget Workshop

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	342,271,218	12.56 %
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 %
Assessment/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	617,368,354	13.78 %
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	763,193,437	13.46 %
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	90,990,210	45.03 %
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	763,193,437	13.46 %
PERCENT OF EXPENDITURES TO BUDGET				
Personal Services	19.24%	19.87%	19.35%	(2.62)%
Operating Expenses	28.48%	28.91%	27.46%	(5.02)%
Capital Expenses	10.14%	9.33%	11.92%	27.76 %
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%	

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FY26 TENTATIVE BUDGET SUMMARY BY FUND

TOTAL REVENUES	GENERAL	SPECIAL REVENUE	GRANT REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST AND CUSTODIAL	TOTAL
Ad Valorem Taxes	202,761,476	108,552,956	—	—	30,956,786	—	—	—	342,271,218
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
Assessment/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	158,262,113	2,396,033	1,716,375	64,596,611	94,034,577	41,741,554	9,020,176	617,368,354
Fund Balance	26,225,000	7,879,084	—	210,000	268,491	70,800,000	3,541,173	—	108,923,748
Interfund Transfer	1,761,074	9,691,589	—	6,398,292	2,195,318	14,745,257	1,146,009	963,796	36,901,335
TOTAL	273,586,989	175,832,786	2,396,033	8,324,667	67,060,420	179,579,834	46,428,736	9,983,972	763,193,437
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	19,551,716	—	—	43,246,821	19,823,232	33,500	7,018,080	90,990,210
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	175,832,786	2,396,033	8,324,667	67,060,420	179,579,834	46,428,736	9,983,972	763,193,437

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	62,068	14,500	—	—	—	—	—	723,656	800,224
Commission MSTU	—	1,443,260	—	—	—	—	—	—	1,443,260
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	175,832,786	2,396,033	8,324,667	67,060,420	179,579,834	46,428,736	9,983,972	763,193,437

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.

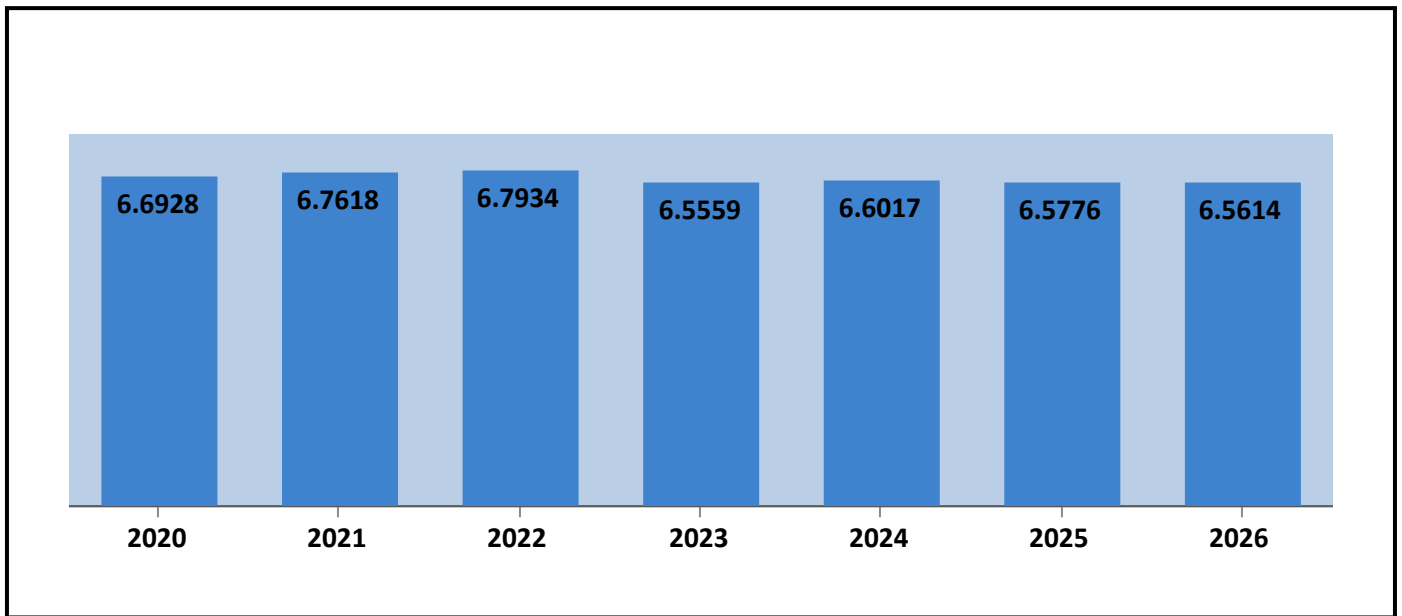
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TENTATIVE MILLAGE ANALYSIS FY26					
MARTIN COUNTY, BOARD OF COUNTY COMMISSIONERS					
	FY25 Adopted Millage	FY25 Adopted Ad Valorem	FY26 Tentative Millage	FY26 Tentative Ad Valorem	Increase/ (Decrease) FY25 to FY26
TAXING AUTHORITY					
<u>Countywide Revenue</u>					
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	6.5776	217,893,099	6.5614	245,097,448	-0.246%
<u>Municipal Service Taxing Unit</u>					
Fire Rescue MSTU	2.6677	67,402,442	2.6376	76,164,404	-1.13%
Parks & Recreation MSTU	0.1596	3,641,662	0.1474	3,910,344	-7.64%
Stormwater MSTU	0.2771	6,325,486	0.2627	6,970,870	-5.21%
Road Maintenance MSTU	0.3077	7,021,752	0.3095	8,212,372	0.60%
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%
<u>Commission District MSTU</u>					
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	0.0404	324,881	-0.04%
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	0.4760	1,915,780	-4.637%
Total Ad Valorem (Including Commission District MSTUs & Special District A-61)					
		304,082,354		342,271,218	

FY26 Millage (continued)

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).

Martin County Millage



FOR ADDITIONAL INFORMATION CONTACT:

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