Martin County, Florida
Board of County Commissioners



FY2027 Adopted Budget

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FY27 TENTATIVE Budget Totals	ADOPTED BUDGET FY25	ADOPTED BUDGET FY26	TENTATIVE BUDGET FY27	PERCENT CHANGE
TOTAL REVENUES				
Ad Valorem Taxes	304,082,354	342,271,218	363,222,138	6.12 %
Ad Valorem - Delinquent	176,800	176,800	176,800	0.00 %
Local Sales & Use Taxes	12,371,278	31,936,753	32,407,627	1.47 %
Other Taxes	1,637,959	1,676,363	1,676,363	0.00 %
Franchise Fees	11,425,926	13,825,926	14,225,926	2.89 %
Permits and Fees	7,060,000	7,260,000	6,630,000	(8.68)%
Federal, State, & Local Grants	903,571	2,496,033	2,787,286	11.67 %
State Shared Revenues	29,956,465	31,747,319	31,193,241	(1.75)%
Local Shared Revenues	7,786,087	8,940,176	9,653,083	7.97 %
Charges for Services	132,842,453	139,868,278	148,584,843	6.23 %
Fines and Forfeits	672,600	847,600	852,600	0.59 %
Interest Earnings	4,583,229	5,082,922	6,981,695	37.36 %
Miscellaneous Revenue	16,396,906	16,774,471	17,056,705	1.68 %
Assessment/Impact Fees	2,149,597	3,798,351	4,118,351	8.42 %
Transfers	3,783,531	5,986,525	7,552,128	26.15 %
Other Sources	5,613,216	5,816,803	6,192,672	6.46 %
Other Non-Operating Revenue	1,162,816	-1,137,184	-1,154,923	1.56 %
SUB-TOTAL:	542,604,788	617,368,354	652,156,535	5.63 %
Fund Balance	93,164,068	108,923,748	117,114,196	7.52 %
Interfund Transfers	36,886,844	36,901,335	35,112,194	(4.85)%
TOTAL:	**672,655,700**	**763,193,437**	**804,382,925**	**5.40 %**
TOTAL EXPENDITURES				
Personal Services	133,671,219	147,690,241	155,300,944	5.15 %
Operating Expenses	194,472,452	209,591,118	220,416,744	5.17 %
Capital Expenses	62,738,172	90,990,210	90,367,680	(0.68)%
Debt	18,948,073	17,771,194	17,547,630	(1.26)%
Transfers-Constitutional Officers	131,296,293	142,965,963	153,472,690	7.35 %
Transfers and Reserves	131,529,491	154,184,711	167,277,237	8.49 %
TOTAL:	**672,655,700**	**763,193,437**	**804,382,925**	**5.40 %**
PERCENT OF EXPENDITURES TO BUDGET				
Personal Services	19.87%	19.35%	19.31%	(0.22)%
Operating Expenses	28.91%	27.46%	27.40%	(0.22)%
Capital Expenses	9.33%	11.92%	11.23%	(5.79)%
Debt	2.82%	2.33%	2.18%	(6.44)%
Transfers-Constitutional Officers	19.52%	18.74%	19.08%	1.81 %
Transfers and Reserves	19.55%	20.20%	20.80%	2.97 %
TOTAL BUDGET:	**100.00%**	**100.00%**	**100.00%**	

FY27 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	219,127,949	113,910,931	—	—	30,183,258	—	—	—	363,222,138
Ad Valorem - Delinquent	130,000	33,400	—	—	13,400	—	—	—	176,800
Local Sales & Use Taxes	—	4,123,699		—	28,283,928	—	—	—	32,407,627
Other Taxes	300,000	1,376,363	—	—	—	—	—	—	1,676,363
Franchise Fees	1,550,000	12,675,926	—	—	—	—	—	—	14,225,926
Permits & Fees		6,415,000	—	—	215,000	—	—	—	6,630,000
Fed, State, & Local Grants	100,000	—	2,687,286	—	—	—	—	—	2,787,286
State Shared Revenues	20,424,980	4,289,515	—	3,498,746	2,980,000	—	—	—	31,193,241
Local Shared Revenues	—	—	—	—	—	—	—	9,653,083	9,653,083
Charges for Services	2,833,031	14,459,913	—	—	1,117,771	90,084,432	40,089,696	—	148,584,843
Fines and Forfeits	163,600	479,000	—	—	140,000	—	—	70,000	852,600
Interest Earnings	700,000	1,357,891	—	—	682,024	4,196,780	45,000	—	6,981,695
Miscellaneous Revenues	5,301,161	2,880,246	—	—	130,000	3,562,767	5,182,531	—	17,056,705
Other Sources	3,016,803	—	—	—	—	—	—	—	3,016,803
Assessment/Impact Fees		3,255,000	—	163,351	700,000	—	—	—	4,118,351
Transfers	7,537,128	—	—	—	—	—	—	15,000	7,552,128
Non Operating Utilities/SW	—	—	—	—	—	3,175,869	—	—	3,175,869
Other Non-Operating	(500,000)	(436,553)	—	—	(218,370)	—	—	—	(1,154,923)
Sub - Total	260,684,652	164,820,331	2,687,286	3,662,097	64,227,011	101,019,848	45,317,227	9,738,083	652,156,535
Fund Balance	26,595,255	6,898,679	—	—	268,491	80,684,284	2,667,487	—	117,114,196
Interfund Transfer	1,873,479	10,662,222	—	6,030,485	2,195,318	12,219,428	1,146,009	985,253	35,112,194
TOTAL	289,153,386	182,381,232	2,687,286	9,692,582	66,690,820	193,923,560	49,130,723	10,723,336	804,382,925
TOTAL EXPENDITURES									
Personal Services	42,848,258	81,529,350	2,678,594	—	7,987,503	17,489,039	2,091,504	676,696	155,300,944
Operating Expenses	52,724,600	47,172,834	8,692	—	11,573,072	63,640,175	44,961,213	344,557	220,425,143
Capital Expenses	1,155,690	20,726,549	—	—	43,265,609	16,964,403	27,500	8,219,530	90,359,281
Debt Service	—	398,552	—	9,681,467	1,562,586	5,905,025	—	—	17,547,630
Transfers - Constitutional	142,591,062	8,894,149	—	—	1,258,052	—	—	15,000	152,758,263
Transfers and Reserves	49,833,776	23,659,798	—	11,115	1,043,998	89,924,918	2,050,506	1,467,553	167,991,664
TOTAL	289,153,386	182,381,232	2,687,286	9,692,582	66,690,820	193,923,560	49,130,723	10,723,336	804,382,925

FY27 TENTATIVE DEPARTMENT EXPENDITURES

DEPARTMENT	GENERAL	SPECIAL REVENUE	GRANT REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST & CUSTODIAL	TOTAL
Administration	9,332,180	3,753,459	—	—	185,406	393,092	—	—	13,664,137
Airport	—	—	—	—	—	2,465,128	—	—	2,465,128
Building	—	8,008,331	—	—	—	—	—	—	8,008,331
Capital Improvement Plan	2,010,000	20,246,095	—	—	49,860,609	16,114,500	—	8,219,530	96,450,734
Office of Community Development	65,543	14,500	—	—	—	—	—	744,113	824,156
Commission MSTU	—	1,227,029	—	—	—	—	—	—	1,227,029
County Attorney	1,526,604	75,246	—	—	—	—	—	—	1,601,850
Fire Rescue	9,459,549	66,057,345	2,065,794	—	—	—	—	—	77,582,688
Public Works	5,876,465	12,276,551	621,492	—	11,033,425	—	—	—	29,807,933
General Services	9,538,468	1,706,953	—	—	—	—	1,641,558	—	12,886,979
Growth Management	—	3,531,756	—	—	—	—	—	—	3,531,756
Info Technology Services	5,040,675	277,023	—	—	11,010	—	—	—	5,328,708
Library	5,769,635	40,000	—	—	—	—	—	—	5,809,635
Parks and Recreation	11,380,118	5,503,684	—	—	—	3,467,959	—	—	20,351,761
Technology Invest Plan	9,953,321	2,026,594	—	—	505,791	1,282,185	82,314	—	13,850,205
Utilities & Solid Waste	—	—	—	—	—	74,089,687	—	—	74,089,687
Clerk	3,620,321	—	—	—	—	—	—	—	3,620,321
Property Appraiser	5,584,829	—	—	—	—	—	—	—	5,584,829
Sheriff	122,948,957	5,513,118	—	—	—	—	—	—	128,462,075
Sheriff Non-departmental	571,955	10,926,504	—	—	—	—	—	—	11,498,459
State Judicial/Agencies	2,127,558	1,213,798	—	—	—	—	—	—	3,341,356
Supervisor of Elections	1,873,479	—	—	—	—	—	—	—	1,873,479
Tax Collector	10,030,000	2,168,500	—	—	—	—	—	—	12,198,500
Non-departmental	24,592,221	10,495,837	—	—	1,249,943	202,858	7,548	207,140	36,755,547
Risk Management	100,000	—	—	—	—	—	45,357,183	—	45,457,183
Economic Development	—	465,000	—	—	—	—	—	—	465,000
Grants & Aid/Service Contracts	1,511,188	4,879,551	—	—	—	—	—	70,000	6,460,739
Debt Service	—	398,552	—	9,681,467	1,562,586	6,016,025	—	—	17,658,630
Budgeted Transfers	14,649,127	5,422,034	—	—	1,258,052	12,349,428	—	1,448,553	35,127,194
Reserves	31,591,193	16,153,772	—	11,115	1,023,998	77,542,698	2,042,120	34,000	128,398,896
FUND TOTALS:	289,153,386	182,381,232	2,687,286	9,692,582	66,690,820	193,923,560	49,130,723	10,723,336	804,382,925

A typical tax bill:

The following example depicts no change in taxes from FY26 to FY27 for a constant assessed value of $575,000 (Martin County's median residential market value as of July 1, 2025), when the tentative combined millage rate is applied. Based on the FY27 tentative millage of 9.9185, a typical County portion of a tax bill would be $5,703.20 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	**FY27 Tentative Millage**	**FY27 Tax amount**
General Fund	6.5614	$3,772.81
Subtotal County	**6.5614**	**$ 3,772.81**
Fire Rescue MSTU	2.6376	$1,516.62
Parks & Recreation MSTU	0.1474	$84.76
Stormwater MSTU	0.2640	$151.80
Roads MSTU	0.3082	$177.21
Total Including Unincorporated Areas	**9.9185**	**$ 5,703.20**

Based on an assessed property value of $575,000

Below is a table that compares the taxes on the $575,000 assessed property value for FY26 compared to FY27:

Typical tax bill Compared to prior year	**FY26 Adopted Tax**	**FY27 Tentative Tax**	**Change**	**% Change**
General Fund	$3,772.81	$3,772.81	$0.00	0.00 %
Subtotal County	**$ 3,772.81**	**$ 3,772.81**	**$0.00**	**0.00%**
Fire Rescue MSTU	$1,516.62	$1,516.62	$0.00	0.00 %
Parks & Recreation MSTU	$84.76	$84.76	$0.00	0.00 %
Stormwater MSTU	$151.05	$151.80	$0.75	0.50 %
Roads MSTU	$177.96	$177.21	-$0.75	(0.42)%
Total including unincorporated areas	**$ 5,703.20**	**$ 5,703.20**	**$0.00**	**0.00%**

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.

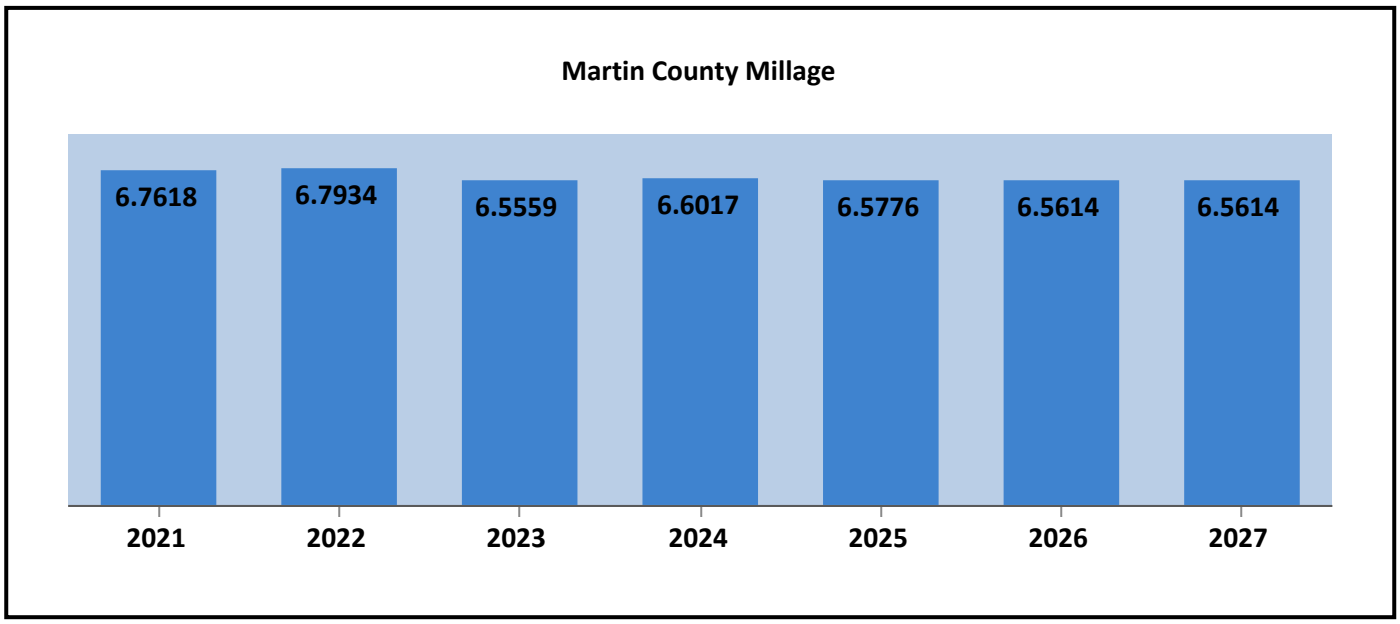
ADOPTED MILLAGE ANALYSIS FY27

MARTIN COUNTY, BOARD OF COUNTY COMMISSIONERS

	FY26 Adopted Millage	FY26 Adopted Ad Valorem	FY27 Tentative Millage	FY27 Tentative Ad Valorem	Increase/ (Decrease) FY26 to FY27
TAXING AUTHORITY					
Countywide Revenue					
BOARD OF COUNTY COMMISSIONERS:					
General Revenue	5.4280	202,761,476	5.5153	219,127,949	1.61%
Capital Improvements	0.6580	24,578,760	0.5971	23,722,974	-9.25%
Coastal Management	0.1707	6,378,026	0.1626	6,460,284	-4.77%
Health Care/Medical Services	0.3046	11,379,186	0.2864	11,378,753	-5.98%
Total Countywide	**6.5614**	**245,097,448**	**6.5614**	**260,689,960**	**0.000%**
Municipal Service Taxing Unit					
Fire Rescue MSTU	2.6376	76,164,404	2.6376	80,608,531	0.00%
Parks & Recreation MSTU	0.1474	3,910,344	0.1474	4,138,063	0.00%
Stormwater MSTU	0.2627	6,970,870	0.2640	7,413,333	0.49%
Road Maintenance MSTU	0.3095	8,212,372	0.3082	8,654,105	-0.42%
Total Municipal Service Taxing Unit (MSTU)	**3.3571**	**95,257,990**	**3.3571**	**100,814,032**	**0.000%**
Total Millage Countywide and MSTU (excluding Commission District MSTUs and Special District)	**9.9185**	**340,355,438**	**9.9185**	**361,503,992**	**0.000%**
Non Countywide Revenue					
Commission District MSTU					
District One (1)	0.0666	372,909	0.0637	372,909	-4.40%
District Two (2)	0.0742	215,000	0.0000	—	-100.00%
District Three (3)	0.0404	324,881	0.0378	324,881	-6.43%
District Four (4)	0.0478	214,390	0.0450	214,390	-5.85%
District Five (5)	0.0671	370,000	0.0635	370,000	-5.41%
Special District A-61 (Hutch. Island)	0.1799	418,600	0.1799	435,966	0.00%
Total Millage Non Countywide	**0.4760**	**1,915,780**	**0.3898**	**1,718,146**	**-18.109%**
Total Ad Valorem (Including Commission District MSTUs & Special District A-61)		**342,271,218**		**363,222,138**	

FY27 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).



FOR ADDITIONAL INFORMATION CONTACT:

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