Martin County, Florida
Board of County Commissioners

FY2027 Tentative Budget

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July 1, 2026

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

Subject: Fiscal Year 2027 Tentative Budget Message

Dear Commissioners:

As required by Florida Statutes 125.74(d), I am submitting for your consideration and adoption, the Fiscal Year 2026-2027 (FY27) 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.

The Fiscal Year 2027 tentative budget reflects Martin County's ongoing commitment to responsible financial management and thoughtful long-term planning. The FY27 budget focuses on maintaining the high-quality services and programs that residents depend on while preserving the County's strong financial position. Through prudent fiscal practices, the County continues to build reserves to address natural disasters, future capital needs, strengthen organizational resilience, and support the continued delivery of essential governmental services.

The FY27 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 FY27, 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.

Over the past five years, the County has made significant progress in addressing deferred maintenance and infrastructure needs through strategic investments in roads, bridges, stormwater systems, law enforcement facilities, and other public assets. These investments have improved the condition and reliability of critical infrastructure, enhanced service delivery, and enabled County operations to function more efficiently and effectively.

By maintaining current levels of service and focusing on the stewardship of existing facilities and infrastructure, the proposed budget resulted in no change to the proposed millage rate for FY27. This outcome is attributable in large part to County departments' continued commitment to controlling costs, improving operational efficiencies, and prioritizing essential needs while delivering the high-quality services and amenities residents expect.

The County's increase in the tax base, when compared to the tax rate in FY26, 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, and Florida Retirement System (FRS) employer contributions.

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 FY27 Tentative Budget includes salary adjustments in accordance with previously approved bargaining agreements, which assist in maintaining existing service levels and ensure operational continuity. The largest impact to this budget is fully funding increases requested by the Constitutional Officers, increased contributions to the County and City of Stuart CRA obligations, an 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 FY27 Tentative Budget. Public safety remains one of the County's highest priorities, and the FY27 Tentative Budget continues to prioritize investment in law enforcement, emergency response, and supporting infrastructure. These investments are essential to meeting community expectations for a safe, responsive, and well-prepared public safety system.

The FY27 Tentative Budget includes the addition of two positions: a Network Administrator, to support cybersecurity initiatives and manage and enhance the existing network infrastructure, ensuring that ITS service level agreements are met; and a Public Records Assistant, to enhance public records processing capacity, improve response times for records requests, and support growing workload demands and compliance requirements.

Additionally, the proposed budget reflects a thoughtful long-term fiscal planning strategy that prioritizes financial resilience and stability. The County continues to strengthen reserves to help weather future economic fluctuations, legislative changes, and other unforeseen factors that can affect local government budgets. This approach supports the County's commitment to responsible financial management while providing the flexibility needed to respond to emerging challenges and opportunities. Effective long-term fiscal planning enables the County to make informed budgeting decisions that sustain essential services, maintain organizational stability, and preserve the financial capacity needed to meet future community needs.

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 FY27 Tentative Budget.

Respectfully submitted,

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

Budget Overview

Introduction

The FY27 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 2026, the Martin County Legislative Affairs Office strategically advanced the County's legislative priorities at both the state and federal levels. Guided by the 2026 State Legislative Program, the office successfully championed the County's core objectives related to healthcare governance, environmental stewardship, land acquisition, infrastructure, and local governance.

A standout accomplishment was the passage of HB 4007, a locally sponsored bill that modernized and streamlined Martin County's indigent healthcare framework. The legislation repealed outdated welfare fund repayment provisions dating back to 1967, established a new ordinance-based process for distributing County Health Care Funds among all licensed hospitals within the county, created clear and consistent eligibility standards for indigent residents seeking county-supported hospital care, and eliminated the County Health Care Review Board. By

replacing antiquated statutory requirements with a more transparent and equitable system, the bill provides Martin County greater flexibility in administering healthcare resources while ensuring accountability and fairness in the distribution of public funds.

HB 4007 garnered unanimous bipartisan approval in both the Florida House of Representatives and Senate and was signed into law by Governor Ron DeSantis on June 10, 2026. This legislative achievement demonstrates the office's effective advocacy, strong relationships with state lawmakers, and ability to deliver fiscally responsible solutions that directly benefit Martin County residents and taxpayers.

On environmental issues, the office remained steadfast in promoting water quality, ecosystem restoration, and coastal resilience. As part of its ongoing advocacy, the office supported funding for projects within the St. Lucie River Basin Management Action Plan (BMAP), the Comprehensive Everglades Restoration Plan (CERP), and the Loxahatchee River Preservation Initiative (LRPI). The office successfully advocated for $2 million in state funding for improvements at Jonathan Dickinson State Park and engaged with state delegation and agency partners to advance land acquisition initiatives that complement the Martin County Forever sales-tax program.

At the federal level, the office strengthened its longstanding partnerships with Congress, the U.S. Army Corps of Engineers (USACE), and the Office of Management and Budget (OMB) to advance critical restoration and resiliency projects. These efforts helped elevate the C-23/C-24 North Reservoir and the EAA Reservoir as two of the nation's three highest-priority water resource projects, reflecting the strength of Martin County's federal advocacy and regional partnerships. The office also secured an additional $3.2 million obtained through direct engagement with OMB to ensure the Hutchinson Island Shore Protection Project was fully funded. Completed in 2026, the project was recognized by the American Shore and Beach Preservation Association as the 2026 Best Restored Beach.

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 County continues to work on a septic to sewer program, 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 FY27 Tentative Budget. The Sheriff's budget includes the addition of seven new full-time positions to satisfy needs for shift operations for Law Enforcement and Corrections duties.

In addition to capital and operational needs, the FY27 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 FY27 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 Airport for pavement rehabilitation and facility improvements, while funding to Utilities decreased as major projects are completed (Martin Downs Chlorination Facility, Wastewater Transmission System Improvements, Reverse Osmosis Membrane Replacement).

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. 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. A long-term concern is the uncertainty of future economic conditions as well as the Florida Homestead Tax Exemptions, Property Assessments, and Spending Restrictions Amendment on November's ballot. Ad valorem taxes derived from property values represent 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 1.7% 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 FY27 Tentative Budget with established property tax rates. The FY27 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 $41.8 billion. The increase in the taxable values generated approximately $21.2 million in new ad valorem for countywide operations when applying the total tax rate from FY26. The additional ad valorem in the FY27 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: Community Redevelopment Areas (CRAs) and the City of Stuart CRA increases ($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 approved by the Board in May 2026. For FY27, impacts to ad valorem were realized through additional investments in the public buildings and road capital improvement programs.

The FY27 Tentative CIP increased funding levels dedicated to projects for CRA Improvements ($1.2M), Fire Rescue equipment ($600k), parks facilities ($500k), and public buildings ($360k). 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 FY27 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 FY27 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 FY27 Tentative Budget are based upon prior BOCC direction, state mandates, and departmental assessments of their priorities. The FY27 Tentative Budget includes two (2) additional Full Time Equivalents (FTEs) to support cybersecurity initiatives and information technology support, as well as improvements in public record processing times.

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. In FY27, 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 $41.8 billion; one mil generates $41.8 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 6.38% increase in the taxable value and additional requests previously identified, the FY27 tentative combined tax rate is 9.9185 mills (millage for countywide is 6.5614 and the MSTUs are 3.3571). This tentative combined millage rate is unchanged from the FY26 tentative millage. There are 98,854 properties in Martin County, of which 77,730 are residential. Of the 98,854 properties, approximately 50.15% 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 FY26 to FY27 for a constant assessed value of $575,000 (Martin County's median single-family residential sale price as of July 1, 2026), when the tentative combined millage rate is applied:

FY26 Taxes Paid for an assessed $575,000 property value	$5,703.20
FY27 Taxes for an assessed $575,000 property value	$5,703.20
Difference FY26 to FY27	$0.00
Percentage change	0.00%

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 FY27 Tentative Budget is $804,629,635. 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

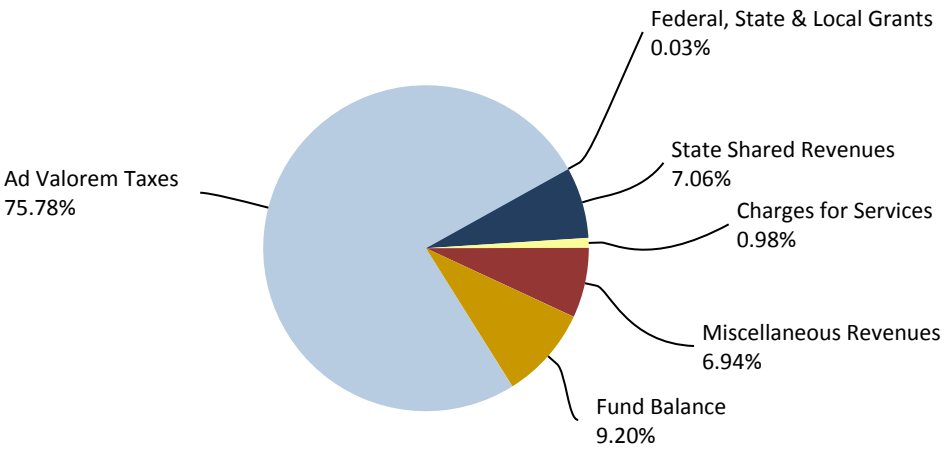
Fund	2023 Adopted Budget	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget	2027 Tentative Budget
General	$199,423,875	$226,210,735	$247,940,030	$273,586,989	$289,153,386
Special Revenue	132,394,783	151,172,667	160,926,346	175,832,786	182,627,942
Grant Revenue	860,598	828,862	710,371	2,396,033	2,687,286
Debt Service	9,264,181	8,523,977	8,326,084	8,324,667	9,692,582
Capital Projects	36,957,239	43,081,679	41,417,351	67,060,420	66,690,820
Enterprise	137,607,096	161,172,637	163,905,900	179,579,834	193,923,560
Internal Service	35,421,776	38,352,259	40,637,992	46,428,736	49,130,723
Trust & Custodial	7,047,230	7,776,268	8,791,626	9,983,972	10,723,336
TOTAL	**$558,976,778**	**$637,119,084**	**$672,655,700**	**$763,193,437**	**$804,629,635**

General Fund

The General Fund is the largest countywide fund representing more than one-third (36%) of the total budget. The total for FY27 is $289,153,386. Funding for operating costs related to parks, libraries, courthouse, Sheriff and 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 $15.6 million from the previous year. The increase is primarily due to allocation of funding for the Constitutional Officers ($10.3M), salaries ($1.5M), software licenses/maintenance/services, hardware maintenance, and online subscriptions ($593k), life and health insurance premium contributions ($499k), Technology Investment Plan ($462k), transit contractual services ($450k), budgeted transfers ($1.3M), and reserves ($129k).

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 $6.8 million increase in the total of all funds includes a combination of factors: a decrease in debt service ($1.1M); increases in IAFF contractual obligations - salaries ($1.6M) and FRS mandated contributions ($1.1M); E-911 next generation call handling system upgrade ($1.1M); inmate healthcare services ($800k); other salary increases ($448k); health insurance ($805k); increase in Field Operations landscaping contract renewal, including additional sites ($447k); Stormwater Maintenance aquatic and preserve maintenance contract increase ($250k); fire rescue and ecosystem management capital improvements ($762k); and Reserves ($860k).

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 funded with gas taxes) from various capital-related revenues and dedicated ad valorem taxes.

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 $11.6 million increase includes operational expenses at Airport ($1.1M) and Utilities and Solid Waste ($10.5M), 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 $2.7M increase is due to increases in health insurance ($3.7M), offset by a reduction in vehicle/fleet replacement due to a transition to Enterprise ($1M).

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 donations, contributions, or specific revenue. The Trust and Custodial Funds, in total, reflect an increase in the Community Redevelopment Agency ($739k) from FY26 to FY27.

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 FY27 Tentative Budget:

Table 2: Summary of Revenues (in $ millions)

Revenue Type:	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY27 TENTATIVE BUDGET
Ad Valorem Taxes	$304.1	$342.3	$363.5
Local Sales & Use Taxes	12.4	31.9	32.4
Grants	0.8	2.5	2.8
State Shared Revenue	37.8	40.7	40.8
Charges for Services	132.8	139.9	148.6
Debt Proceeds	0.0	0.0	0.0
Miscellaneous	76.4	79.4	81.1
Assessments/Impact Fees	3.8	3.8	4.1
Franchise Fees	11.4	13.8	14.2
Fund Balance	93.2	108.9	117.1
Total	**$672.7**	**$763.2**	**$804.6**

Fluctuations between the FY26 Adopted Budget and the FY27 Tentative Budget are as follows (only significant changes are listed):

- **Ad Valorem Taxes** - funding for the Constitutional Officers and Judicial and State agencies ($12.2M), Capital Improvement Projects ($385K), Operational and Contractual Cost-of-Doing Business adjustments ($2.5M), E-911 ($1M), Health Insurance ($1M), County CRAs ($712k), City of Stuart CRA ($317k), and reserves for salary adjustments ($1.7M),
- **Local Sales & Use Taxes** - slight increases anticipated in fuel taxes ($259k) and Tourist Development tax ($212k),
- **State Shared Revenue** - increase in county revenue sharing projections ($100k),

- **Charges for Services** - increase in Water and Sewer projections ($3.3M), Garbage Special Assessment collection ($1.2M), Airport and other transportation fees ($550k), Health Insurance ($3.6M), and Engineering Review Fees ($98k),
- **Miscellaneous** - increase in Interest earnings projections ($2M),
- **Assessments/Impact Fees** - revenue projections based on collections ($320k),
- **Franchise Fees** - increase in revenue projections based on collections ($400k),
- **Fund Balance** - Increases in fund balances in Utilities ($5.1M), Solid Waste ($4M), Public Safety ($970k), Airport ($550k), Franchise Fees ($445k); and decreases in Impact Fees ($1.2M), Building and Permitting ($890k), and Vehicle Maintenance ($874k) fund balances.

An Expenditure Summary is provided in Table 3 to demonstrate a comparison of the County's adopted budget for FY25 and a comparison of the adopted FY26 to the FY27 Tentative Budget:

Table 3: Summary of Expenditures

Expenditure Summary	FY25 Adopted	FY26 Adopted	FY27 Tentative	FY26 to FY27 Increase/(Decrease)
Salary & Wages	$90,345,421	$99,227,790	$103,647,380	4,419,590
Fringe Benefits	43,325,798	48,462,451	51,653,564	3,191,113
Contracted Services	74,971,081	79,176,879	82,480,733	3,303,854
Travel	396,515	547,412	581,175	33,763
Maintenance, Materials & Other	80,914,551	86,813,660	91,212,573	4,398,913
Supplies	15,446,985	16,991,382	18,846,588	1,855,206
Publications/Memberships & Tuition	1,230,419	1,354,644	1,557,682	203,038
Land & Land Improvements	54,991,527	84,276,960	82,443,504	(1,833,456)
Furniture & Equipment	7,746,645	6,713,250	8,162,487	1,449,237
Principal & Interest	18,948,073	17,771,194	17,547,630	(223,564)
Grants & Aid	21,512,901	24,707,141	25,746,392	1,039,251
Reserves	96,230,918	118,504,932	134,038,522	15,533,590
Interfund Transfers	166,594,866	178,645,742	186,711,405	8,065,663
TOTAL	**$672,655,698**	**$763,193,437**	**$804,629,635**	**$41,436,198**

The increases or (decreases) in FY27 compared to FY26 are as follows (only significant changes are listed):

- **Salary & Wages** - Increases: addition of one Network Administrator in Information Technology Services and overall wage adjustments,
- **Fringes and Benefits** - Increases: FRS employer contribution and health insurance,
- **Contracted Services** - Increases: recycling construction and debris and landscaping ($818k), inmate medical ($800k), transfer station disposal ($661k), mowing and landscaping ($595k), on-road transit contract ($418k), aquatic and preserve maintenance ($250k), other contractual staffing ($250k), sludge removal ($200k), demolition of Salerno Vista Plant ($175k), lobbying ($150k), information technology services ($74k), utilities customer service payment functions ($50k), customs inspectors and security ($39k), accounting and auditing services ($39k), and tax collector fees ($24k). Decreases: Advanced Wastewater Treatment Pilot (-1.1M), banking fees (-$126k), and janitorial services (-$98k),
- **Maintenance, Materials & Other** - Increases: health insurance ($3.7M), promotional activities ($316k), rentals and leases ($217k), software maintenance ($136k), manholes repair and maintenance ($128k), and electricity ($123k). Decreases: computer hardware maintenance (-$183k) and maintenance material (-$105k),
- **Supplies** - Increases: chemicals ($865k), operating supplies for Water and Sewer maintenance ($550k), software services and licenses ($155k), fuel ($82k), athletic field materials ($40k), electrical supplies ($35k), Golf Course ($35k), and medical supplies ($22k). Decreases: food for Sailfish Splash (-$26k),

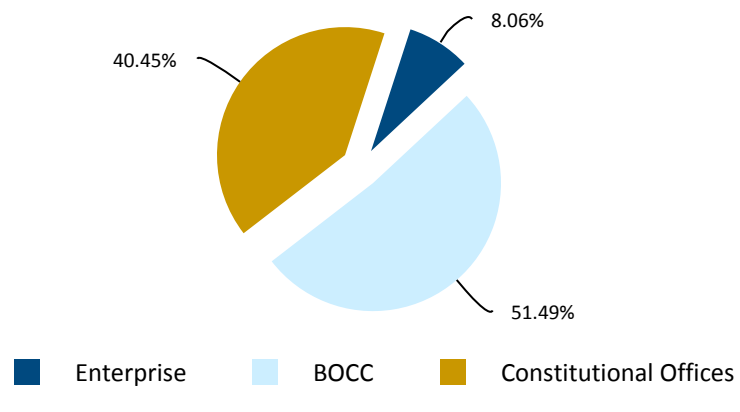
- **Land & Land Improvements** - Increases: Sheriff Gun Range Training Facility ($1.4M), Utilities Filter Media ($1.1M), Courthouse and Constitutional office Building HVAC and Security Entrance ($1.0M), Parks Community Center ($995k), Airport Pavement Rehabilitation ($920k), Dixie Park Repump Rehabilitation ($650k), Fire Station 23 Kanner Highway Expansion ($600k), Stormwater Master Plan ($535k), and Holt Correctional Facility fire alarm replacement ($514k), Employee Wellness Center ($500k), SE Merritt Way Resiliency ($400k), Centrifuge Rehabilitation ($400k), Reclaimed Water System Replacement ($363k), and House of Refuge Rehabilitation Phase II ($350k). Decreases and/or completed projects: Martin Downs Chlorination Facility (-$2M), NWTP Uprating (-$1.8M), Reverse Osmosis Membrane Replacement (-$1.7M), Supervisor of Elections expansion (-$1.5M), Fuel Island (-$1M), Wastewater Transmission System Improvements (-$899k), Bessey Creek Retrofit (-$750k), Sheriff Fuel Depot Canopy (-$750k), Wojcieszack Park (-$666k), and Fire Rescue Fleet Service Building Storage Expansion (-$600k),
- **Furniture & Equipment** - Increases: refurbish and replace equipment ($563k), heavy equipment replacement ($559k), data center hot aisle and uninterruptible power supply replacement ($289k), Elizabeth Lahti Library audio-visual upgrade ($75k). Reduction: public safety radio systems (-$80k),
- **Principal & Interest** - Decrease based on payment obligations,
- **Grants & Aid** - Increases: County CRA ($712k) and City of Stuart Community Redevelopment Area (CRA) ($317k),
- **Reserves** - Increases: Utilities capital outlay ($12.4M), Solid Waste contingency ($4.4M), OPEB and Actuarial set aside ($1.9M), Urban Road impact fees for future capital ($1.2M), Utilities contingency ($783k), and salary increases ($567k). Reductions: Supervisor of Elections Expansion (-$1.5M), Building and Permitting fund (-$2.2M), and capital outlay in Roads and Light Vehicle Replacement (-$2.0M),
- **Interfund Transfers** - Increases: Constitutional Officers budget requests ($10.5M), Half-Cent Sales Tax Bonds 2026 ($2.5M), Utilities ($1.1M), and Inmate Medical ($800k). Decreases: Refunding Revenue Bond 2016A (-$3.9M), Gas Tax Refunding Note (-$2.4M), Capital Improvement Revenue Note 2017E (-$310k), and Franchise Fees (-$260k).

Personnel Services and Staffing

Martin County government is the County's third largest employer. The FY27 Tentative Budget reflects the addition of two (2) Full Time Equivalent (FTE) positions. One position will address the growing demand for essential services within the County and improve network reliability, while the other will improve responsiveness to public records requests. Figure 2 shows County staffing, identified in three major categories: BOCC, Enterprise Funds, and Constitutional Officers.

The BOCC is responsible for 59.55% of Martin County employees; the Constitutional Officers have 40.45%. 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 FY27 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 FY27 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	FY22	FY23	FY24	FY25	FY26	FY27
Administration	70.00	74.50	77.50	78.50	79.50	80.50
Building	47.00	47.00	47.00	47.00	48.00	48.00
Office of Community Development	5.00	5.00	6.00	6.00	6.00	6.00
County Attorney	8.00	8.00	7.00	7.00	7.00	7.00
Fire Rescue	393.00	414.00	417.00	435.00	436.00	436.00
General Services	54.00	51.00	51.00	51.00	54.00	54.00
Growth Management	28.00	28.00	28.00	28.00	28.00	28.00
Information Technology Services	42.00	41.00	40.00	40.00	40.00	41.00
Library	52.00	52.00	52.00	52.00	55.00	55.00
Parks & Recreation	84.00	84.00	85.00	85.00	84.00	84.00
Public Works	167.00	167.50	169.50	170.50	171.50	171.50
Subtotal BOCC	950.0	972.0	980.0	1000.0	1009.0	1011.0
Enterprise Funds:						
Airport	8.00	8.00	8.00	8.00	9.00	9.00
Utilities and Solid Waste	135.00	142.00	148.00	148.00	149.00	149.00
Subtotal Enterprise Funds	143.00	150.00	156.00	156.00	158.00	158.00
Total BOCC	**1,093.00**	**1,122.00**	**1,136.00**	**1,156.00**	**1,167.00**	**1,169.00**
Constitutional Officers	**FY22**	**FY23**	**FY24**	**FY25**	**FY26**	**FY27**
Clerk of the Court	18.00	19.00	21.00	24.00	25.50	25.40
Property Appraiser	41.00	41.00	40.00	41.00	41.00	41.00
Sheriff	602.00	608.00	621.00	630.00	640.00	647.00
Supervisor of Elections	9.00	9.00	11.00	11.00	12.00	12.00
Tax Collector	75.00	75.00	75.00	75.00	75.00	75.00
Subtotal Constitutional Officers	745.00	752.00	768.00	781.00	793.50	800.40
TOTAL BOCC and Constitutional	**1,838.00**	**1,874.00**	**1,904.00**	**1,937.00**	**1,960.50**	**1,969.40**

The following is a synopsis of the new BOCC positions for FY27 and the funding source:

Table 5: Additional Positions Detail

Department	Position	Justification/Funding Source	FTE
Information Technology Services	Network Administrator	Support cybersecurity initiatives and manage and enhance the existing network infrastructure, ensuring that ITS service level agreements are met; funded by Ad Valorem.	1
Administration	Public Records Assistant	Enhance public records processing capacity, improve response times for records requests, and support growing workload demands and compliance requirements; funded by Ad Valorem.	1

Total additional positions: 2

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, primarily in the Special Risk Class. 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 FY27 health insurance program reflects an increase of 11% 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 FY27 progresses, the County will pursue opportunities to enhance efficiency and optimize resources across departments.

Like many local governments throughout Florida, the County is monitoring the proposed constitutional amendment that will appear on the November 2026 ballot and could result in changes to the state's property tax structure. Because property taxes are a primary source of funding for local government operations and services, any changes resulting from future constitutional, legislative, or policy actions may have implications for local government revenues, particularly for a heavily residential and homesteaded tax base such as Martin County. The County will continue to evaluate potential impacts as additional information becomes available and will incorporate those considerations into its long-term financial planning. Maintaining adequate reserves and a strong financial position remains important to ensuring the County can effectively respond to changing economic and legislative conditions while continuing to provide essential services to the community.

Public safety remains one of Martin County's highest priorities and one of its most significant operational investments. Residents expect and rely on high-quality law enforcement, emergency response, fire rescue and public safety services that protect lives, property, and the community's quality of life. Maintaining these services requires continued investment in personnel, equipment, technology, and facilities. The FY27 Tentative Budget reflects the County's commitment to meeting these expectations while maintaining sound fiscal stewardship and long-term financial stability.

Following the elevated inflation experienced in recent years, cost increases across many sectors have moderated; however, construction, infrastructure, insurance, equipment, and labor expenses throughout South Florida continue to remain above historical levels. While economic conditions have generally stabilized, local governments continue to experience cost pressures associated with maintaining and operating public infrastructure, delivering essential services, and responding to regional growth. At the same time, property values and development activity within Martin County have remained relatively strong, contributing to a stable revenue outlook. Looking ahead, Martin County remains committed to thoughtful development planning that balances economic growth with the preservation of the community's character and quality of life. In this environment, strategic long-term fiscal planning remains essential to managing future expenditure demands, addressing changing economic and legislative conditions, and maintaining the County's financial strength as it moves into FY27.

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 FY27 Tentative Budget.

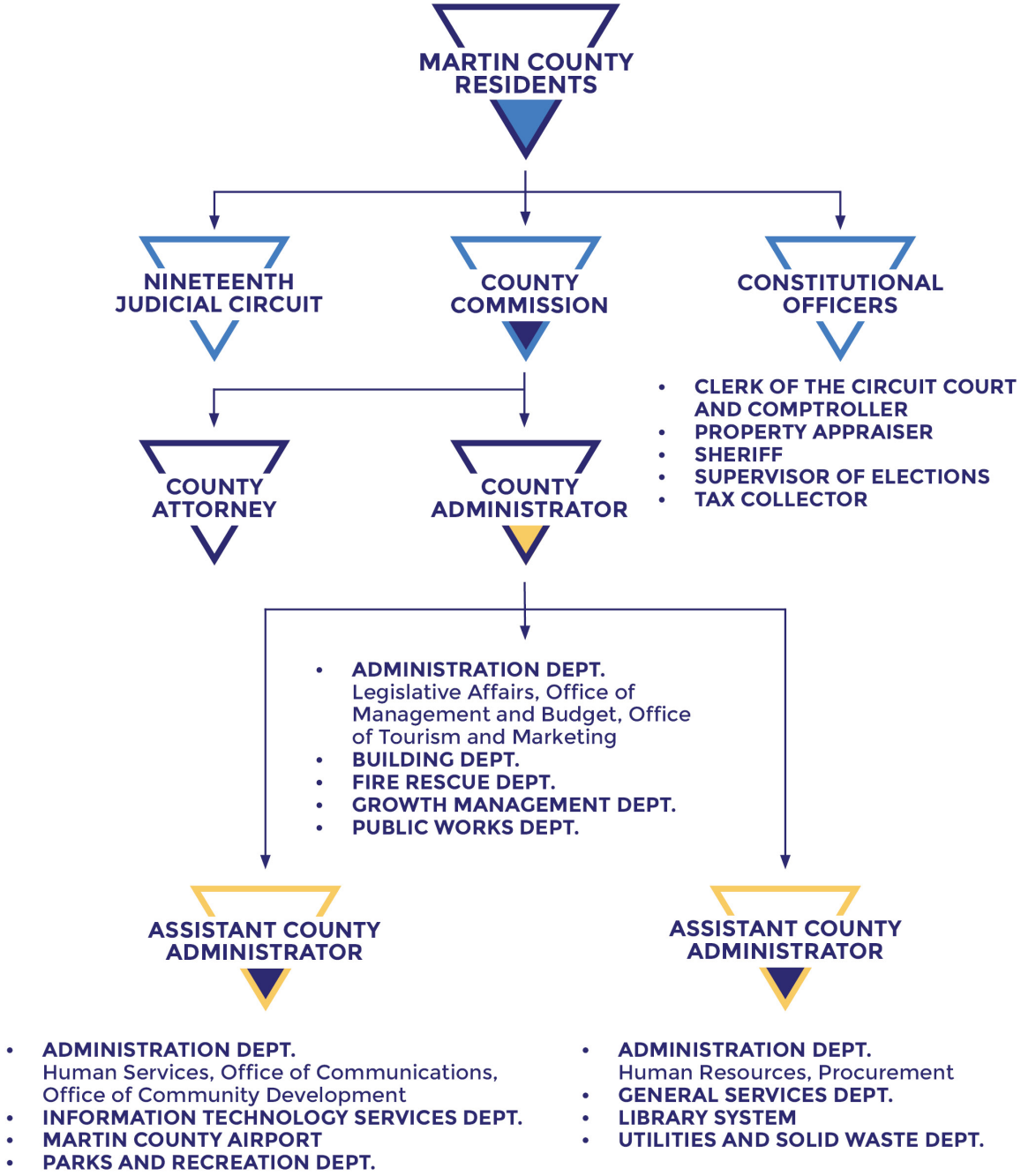
County staff remain proactive in seeking alternative funding opportunities such as grants and legislative appropriations to complement ad valorem revenues. Although new construction currently accounts for only about 1.7% of the tax base, steady growth in property values within the existing tax base helps 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.

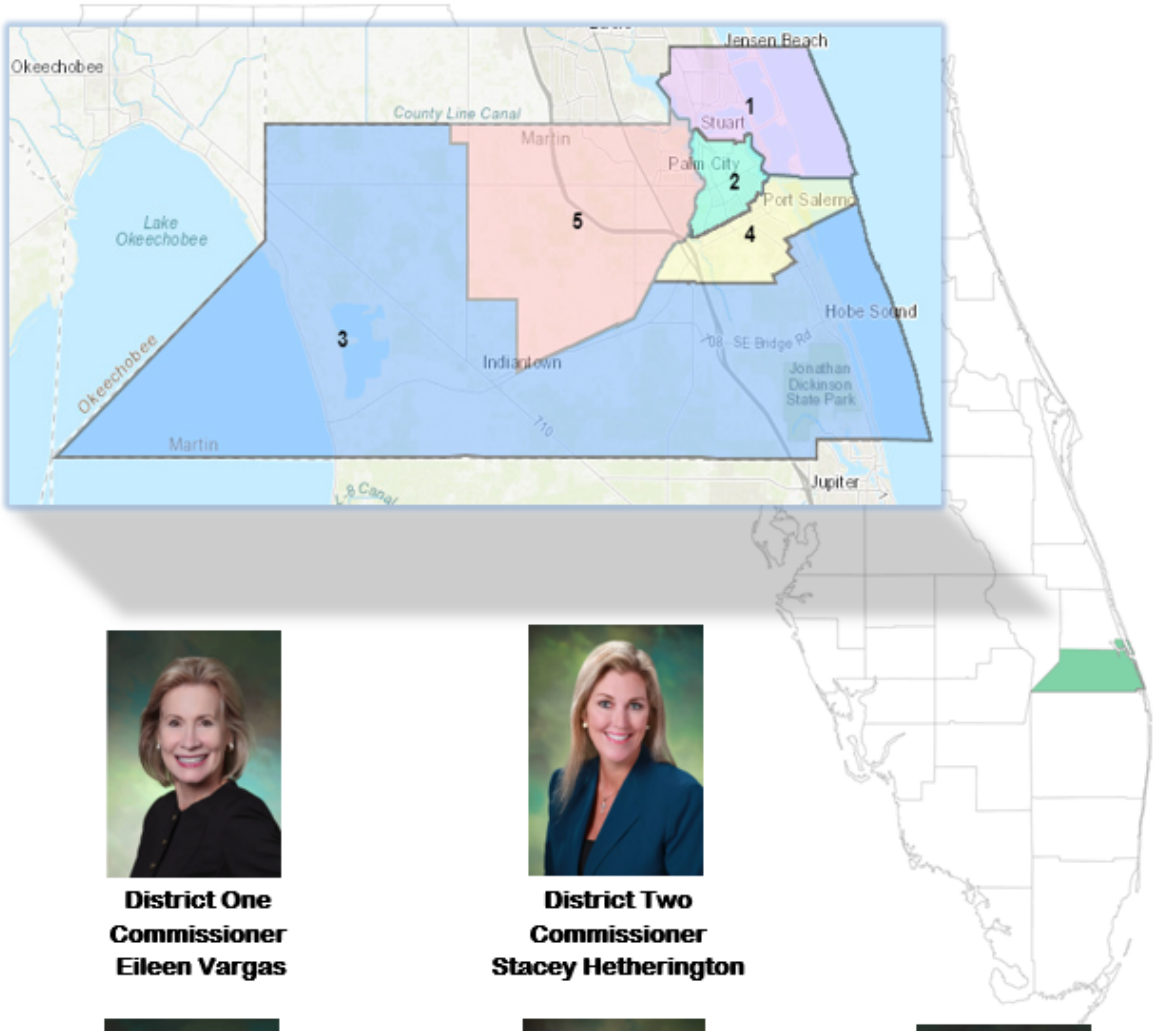
As we look toward the future, Martin County is placing a strong emphasis on acquiring and preserving conservation lands to protect the unique character of our community and ensure the long-term sustainability of our natural habitats and wetlands. With the recent passage of the sales tax referendum, the 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.

These efforts emphasize the County’s commitment to responsible stewardship, building on a long history 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, Sheriff, Supervisor of Elections, and Tax Collector. 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 sites 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, Seminole Inn, Mount Elizabeth Archaeological Site, Stuart Welcome Arch, Tuckahoe Mansion, Burn Brae Plantation-Krueger House, Lyric Theatre, the Old Martin County Courthouse, the Salerno Colored School and the Golden Gate building.

Attractions

Local attractions include: Audubon of Martin County Possum Long Nature Center, Elliott Museum, Jonathan Dickinson State Park, Martin County Fair held every February, many Martin County public beaches and parks, Savannas Preserve State Park, St. Lucie Inlet Preserve State Park, Blowing Rocks Preserve, Florida Oceanographic Coastal Center, The Children's Museum of the Treasure Coast and Sailfish Splash Waterpark.

Awards/Special Recognition

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).

2025

- Martin County was honored as a 27-year recipient of the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award.
- Sailfish Sands was recognized as one of the 2024 Golf Range Association of America's Top 50 Public Facilities.
- The Office of Community Development's Palm City Patio was a finalist in the 2025 Great Places in Florida People's Choice Award.
- Utilities and Solid Waste was awarded Best Tasting Drinking Water Region 8 from Florida Section of the American Water Works Association (FSAWWA).
- The Martin County Library System was awarded Library of the Year for shared services by the Southeast Florida Library Information Network.
- The Office of Tourism and Marketing (OTM) received Bronze Flagler Award - VISIT FLORIDA.
- ESTO Destination Award - U.S. Travel Association - Digital Brilliance.
- 2025 Outstanding Partner Award – Florida Youth Conservation Centers Network (FYCCN).

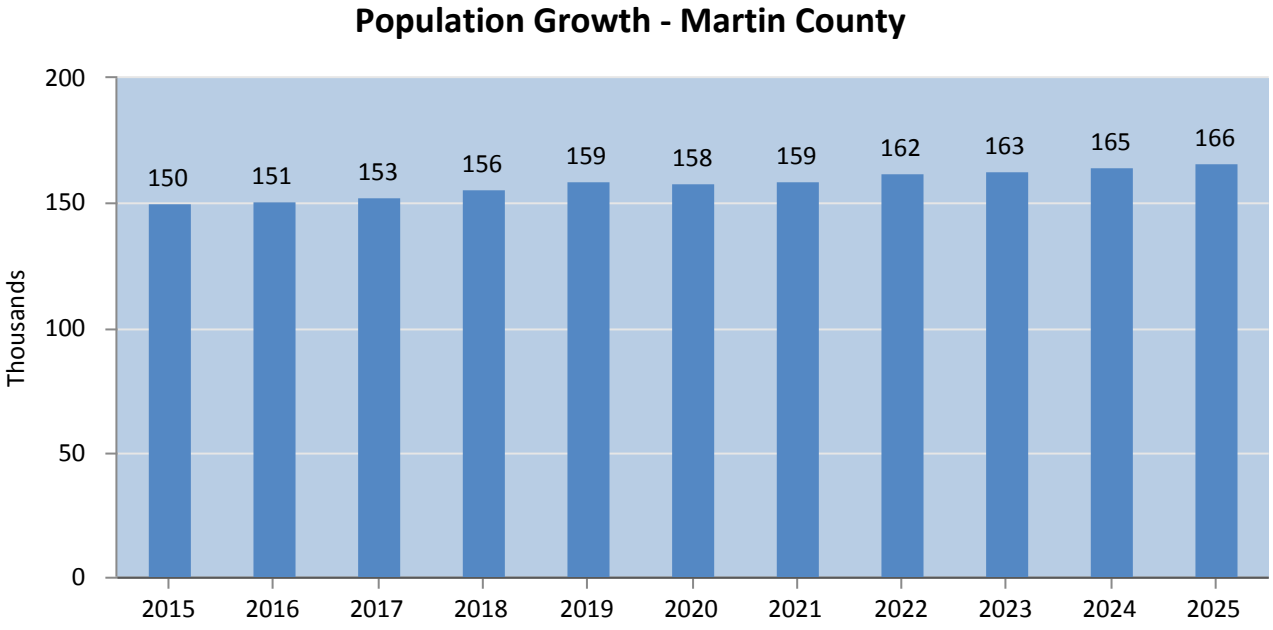
Demographics

CHARACTERISTICS OF MARTIN COUNTY

	Land Area	Climate	Topography
Square miles	753		
Number of conservation acres	77,471		
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'

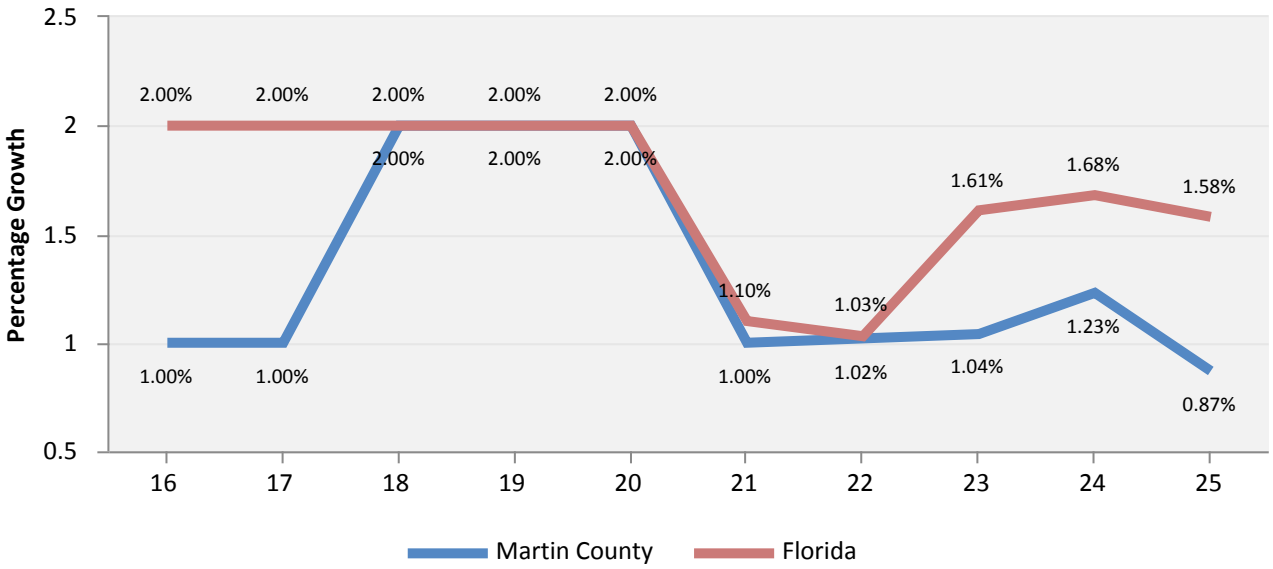
Source: Martin County Growth Management Department

*The following graphs throughout the Overview section are reflective of fiscal year 2025 as fiscal year 2026 data may have not yet been available at the time this budget was created.

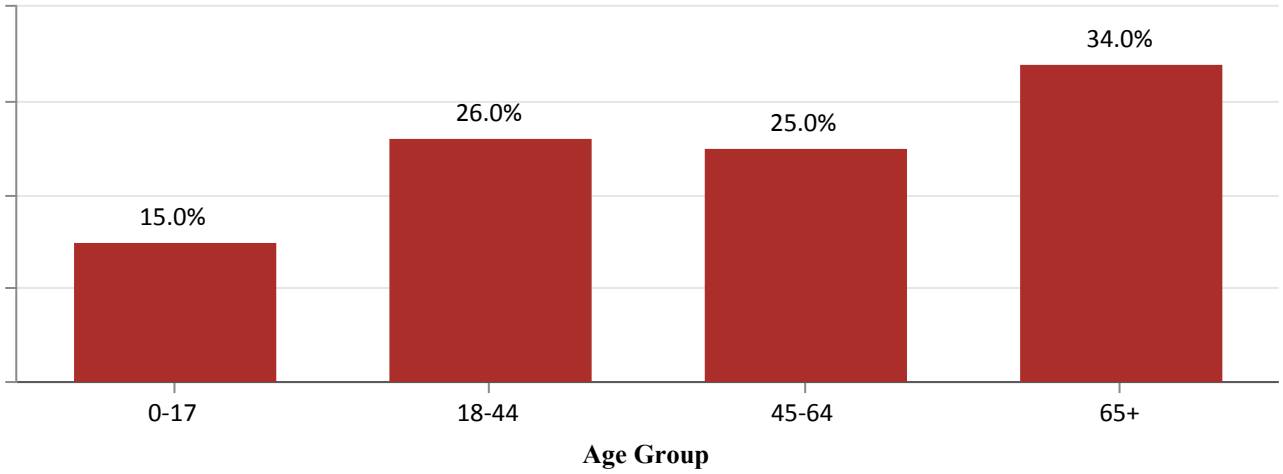


Source : Bureau of Economic and Business Research
bebr.ufl.edu/population

Population Growth
Martin County Compared to Florida

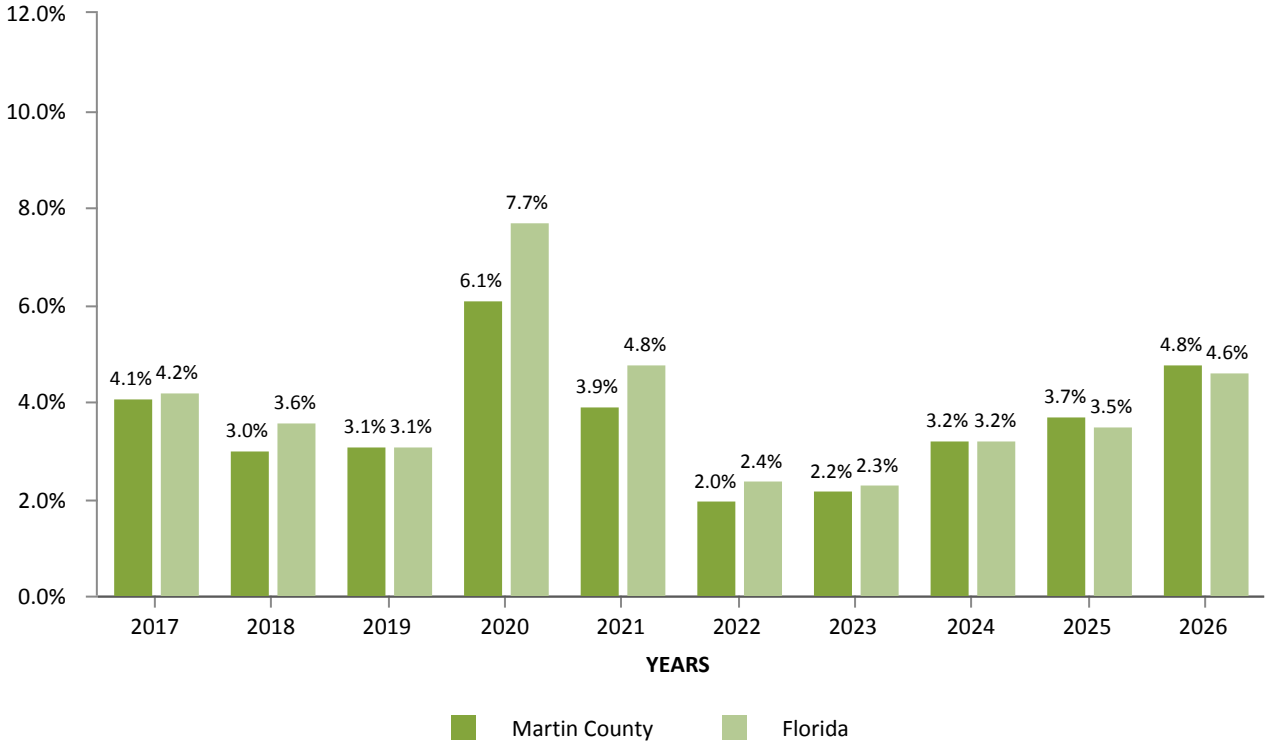


Martin County Population Age Distribution
(Based on 2023 estimate)



Source: Florida Demographic Estimating Conference, November 2023 and the
University of Florida, Bureau of Economic and Business Research
(2024 age distribution estimate had not yet been released at the time this budget was created)

Martin County Unemployment Rate



Source: US Department of Labor, Bureau of Labor Statistics (bls.gov/data)
*2026 based on available data through April 2026

EMPLOYMENT DATA

Top 10 Taxpayers 2025	Top 10 Employers 2025	
Florida Power & Light Company	Cleveland Clinic	3,821
PRCP - FL Stuart Heritage Bay LLC	Martin County School District	2,754
Jeffrey H. Sands	Publix Supermarkets	1,711
Florida Southeast Connection	Martin County Government	1,172
Foundry South Florida Gateway LLC	Martin Memorial Physicians	924
Treasure Coast Harbor Property Owner LLC	Healthpro Heritage	625
Palm Trust, Kapp Stuart T Ttee	Daher Aerospace	501
PRCP FL Heritage Bay LLC	Walmart	439
Treasure Coast-JCP Assoc LTD	Home Depot	381
Jupiter Island Irrevocable Homestead Trust Christopher J Hubman TTEE	Wealth Recovery Services	364
Source: Martin County Tax Collector	Source: Martin County ACFR	

HOUSING DATA

Median Home Value (1)	$575,000
Personal Income (per capita) (2)	$124,697
Housing Units (3)	85,507
Persons per Household (4)	2.33

Source: (1) Martin County Property Appraiser
(2) Bureau of Economic Analysis
(3) U.S. Census (Based on 2025 estimate)
(4) 2024 U.S. Census

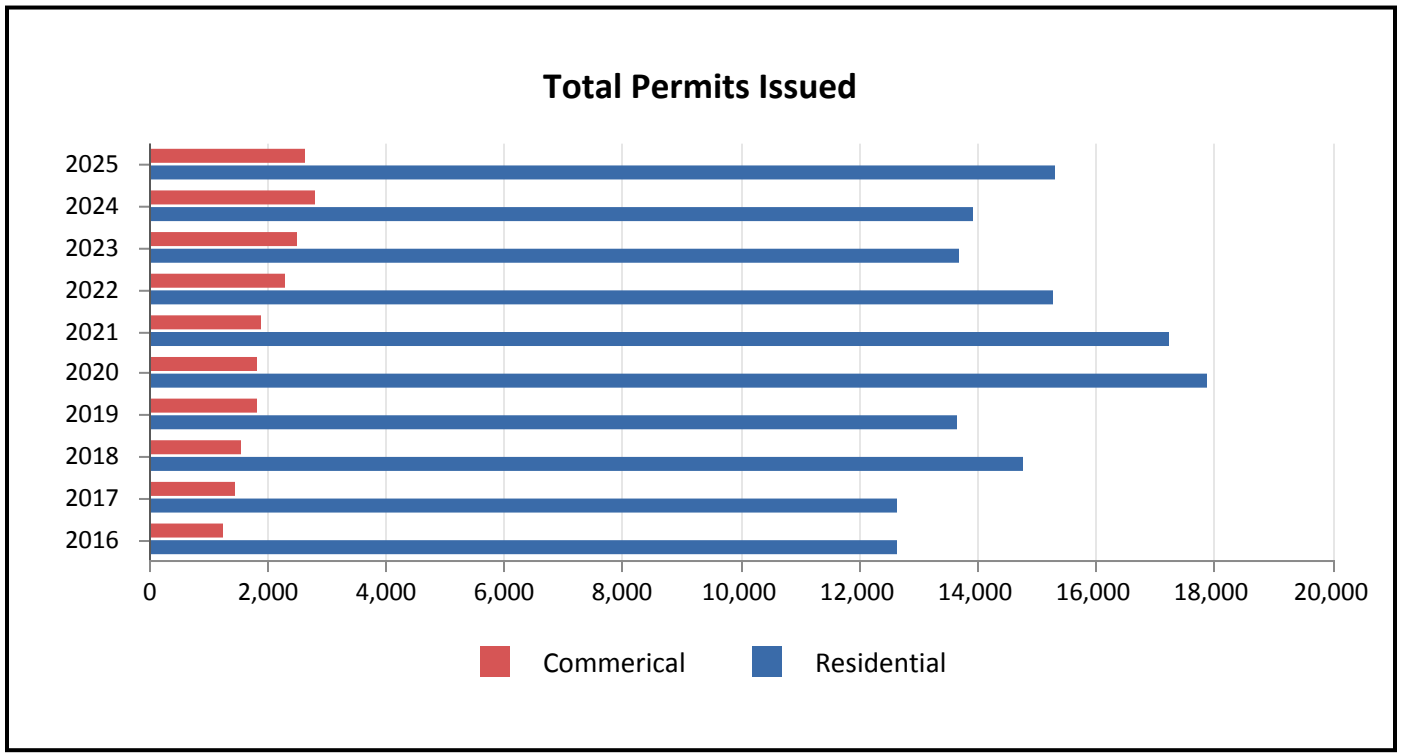
Total Taxable Value
Last Ten Fiscal Years

Fiscal Year	Total Taxable Value
2018	20,773,467,079
2019	22,042,266,880
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	39,313,193,175
2027	41,822,164,988

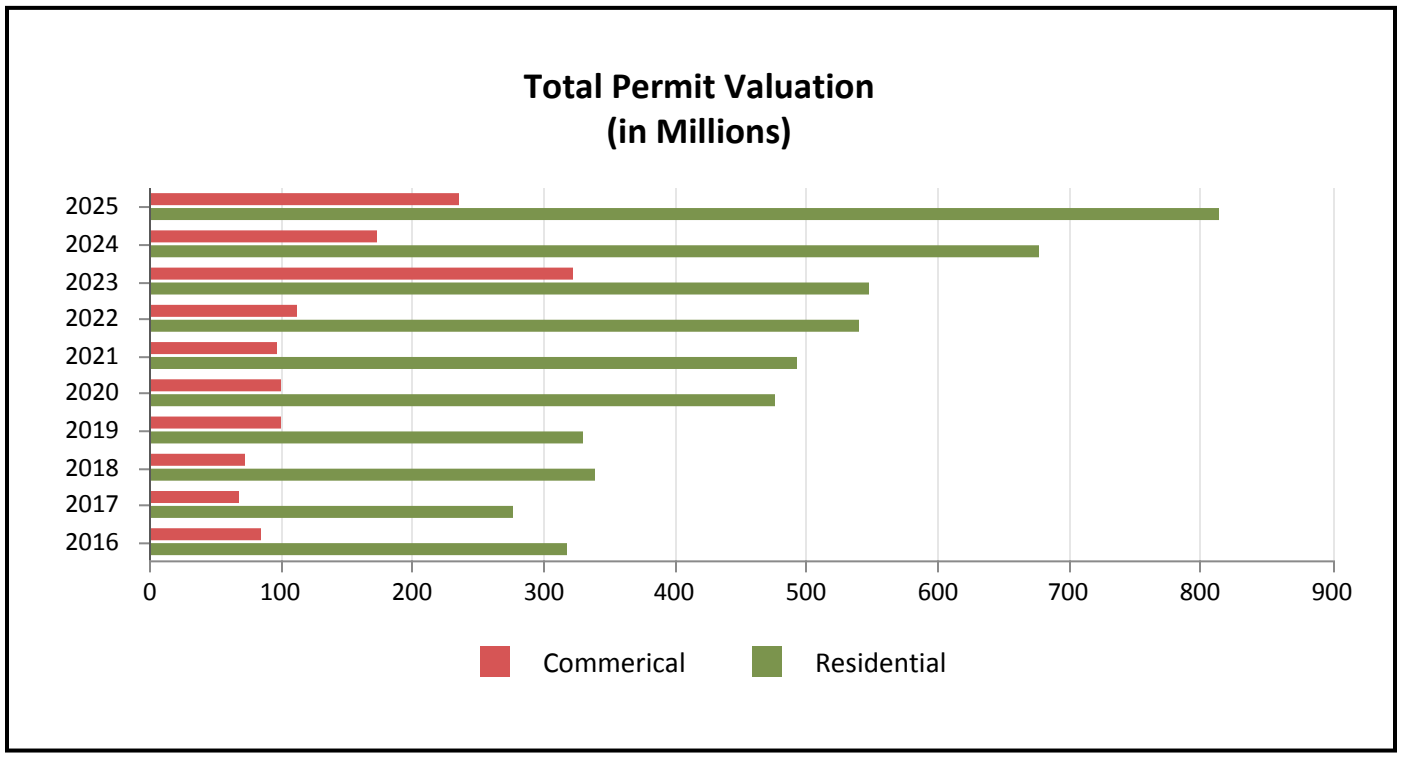
Source: Martin County Property Appraiser

Building Permit Information

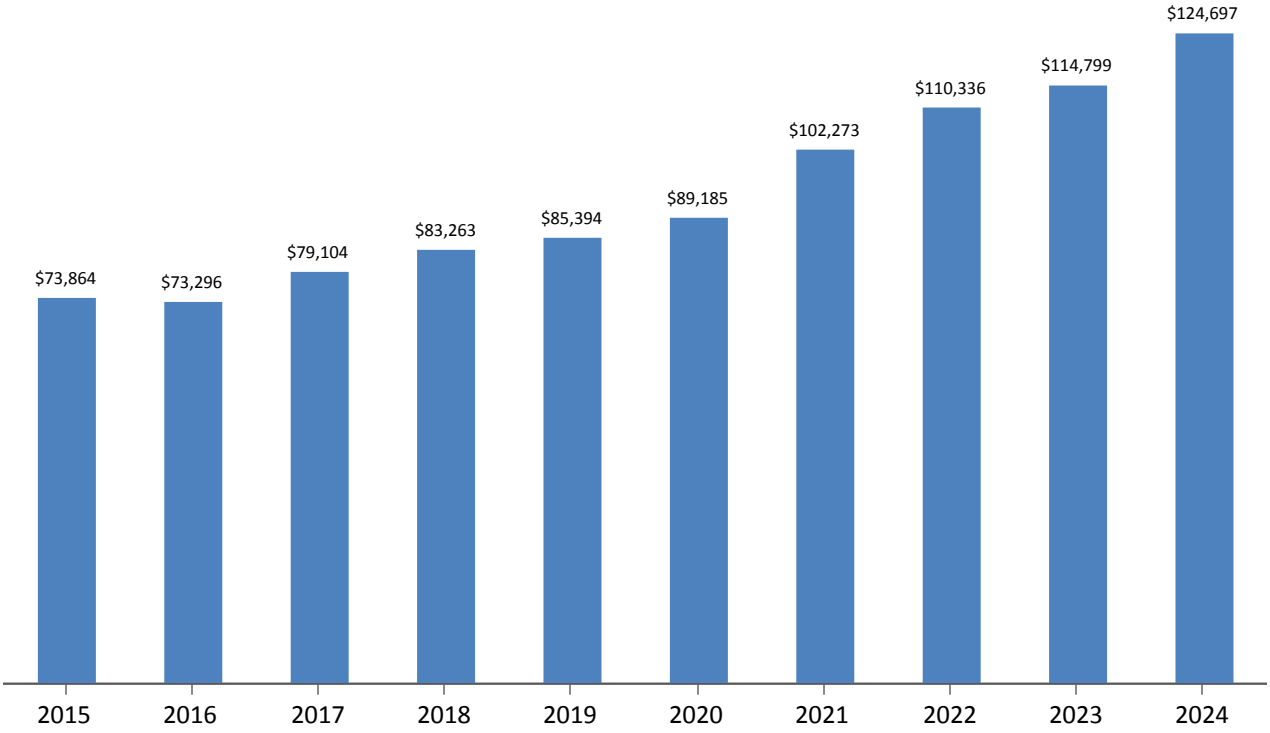
Fiscal Years 2016-2025



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
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
2024	$124,697	170.8%	170.3%	$73,006	$73,204

Source: U.S. Department of Commerce Bureau of Economic Analysis - www.bea.gov
Updated February 5, 2026 - new estimate for 2024 (2025 updates were not yet available at the time this budget was created.)

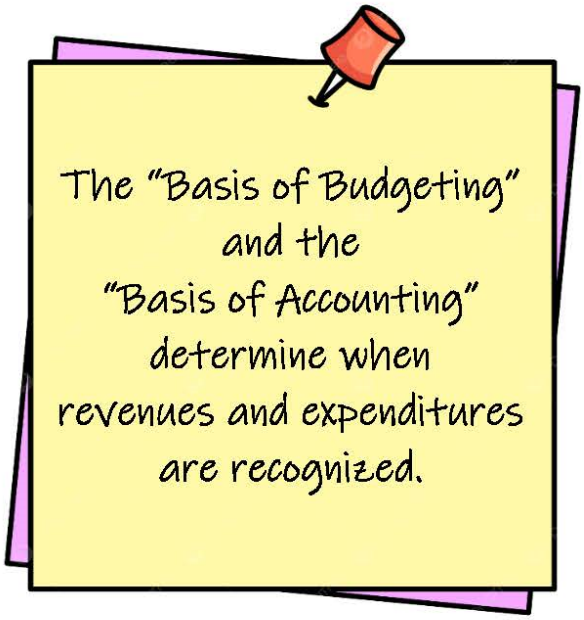
Basis of Budgeting

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 between May 1 and June 1. Although Florida Statute allows most Constitutional Officers to submit their budgets on June 1, some are able to supply preliminary budget information prior to June 1.

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.

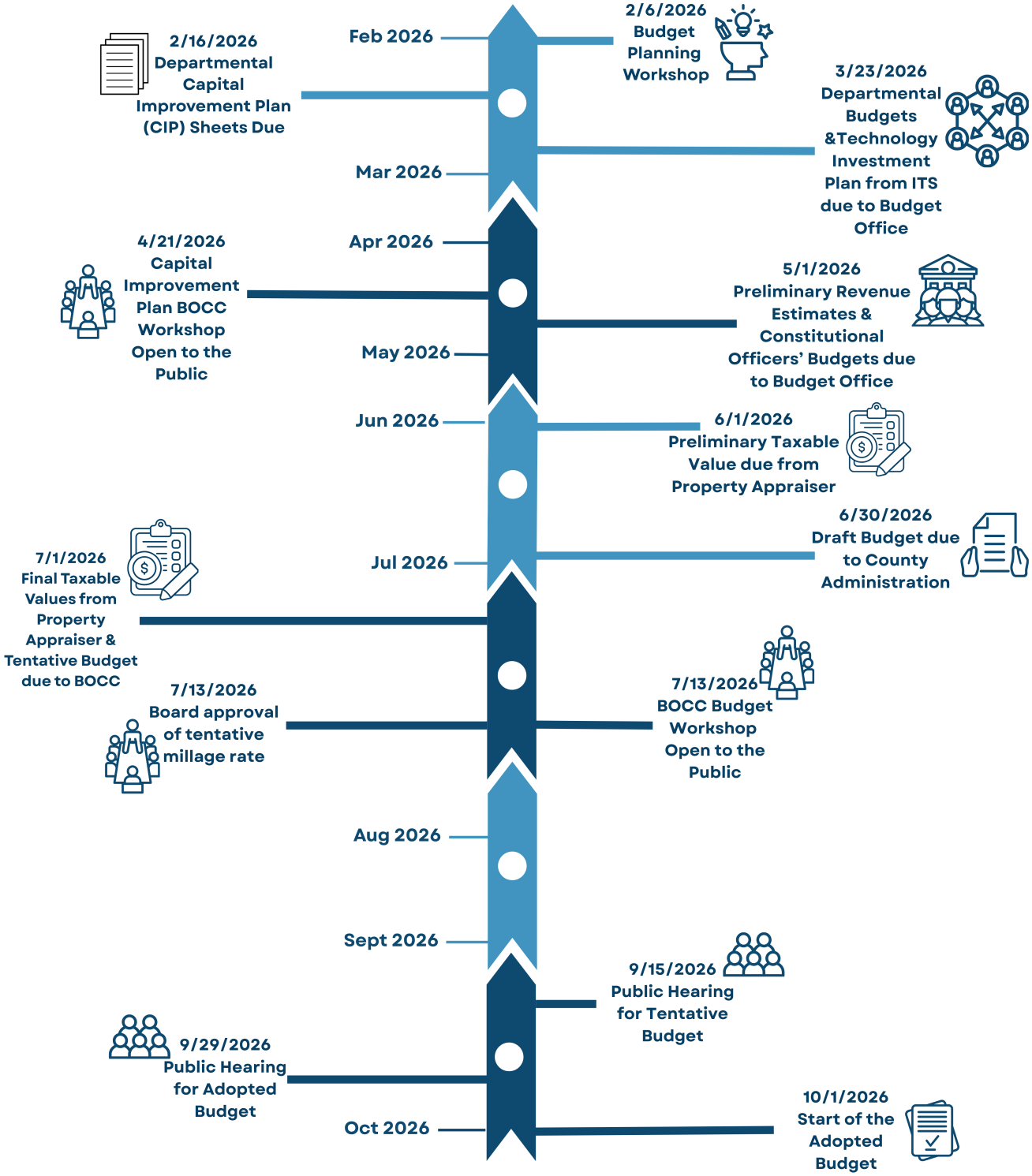
LATE MAY:
The Office of Management & Budget prepares the final Tentative Budget & submits to the Board for review.

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 2027



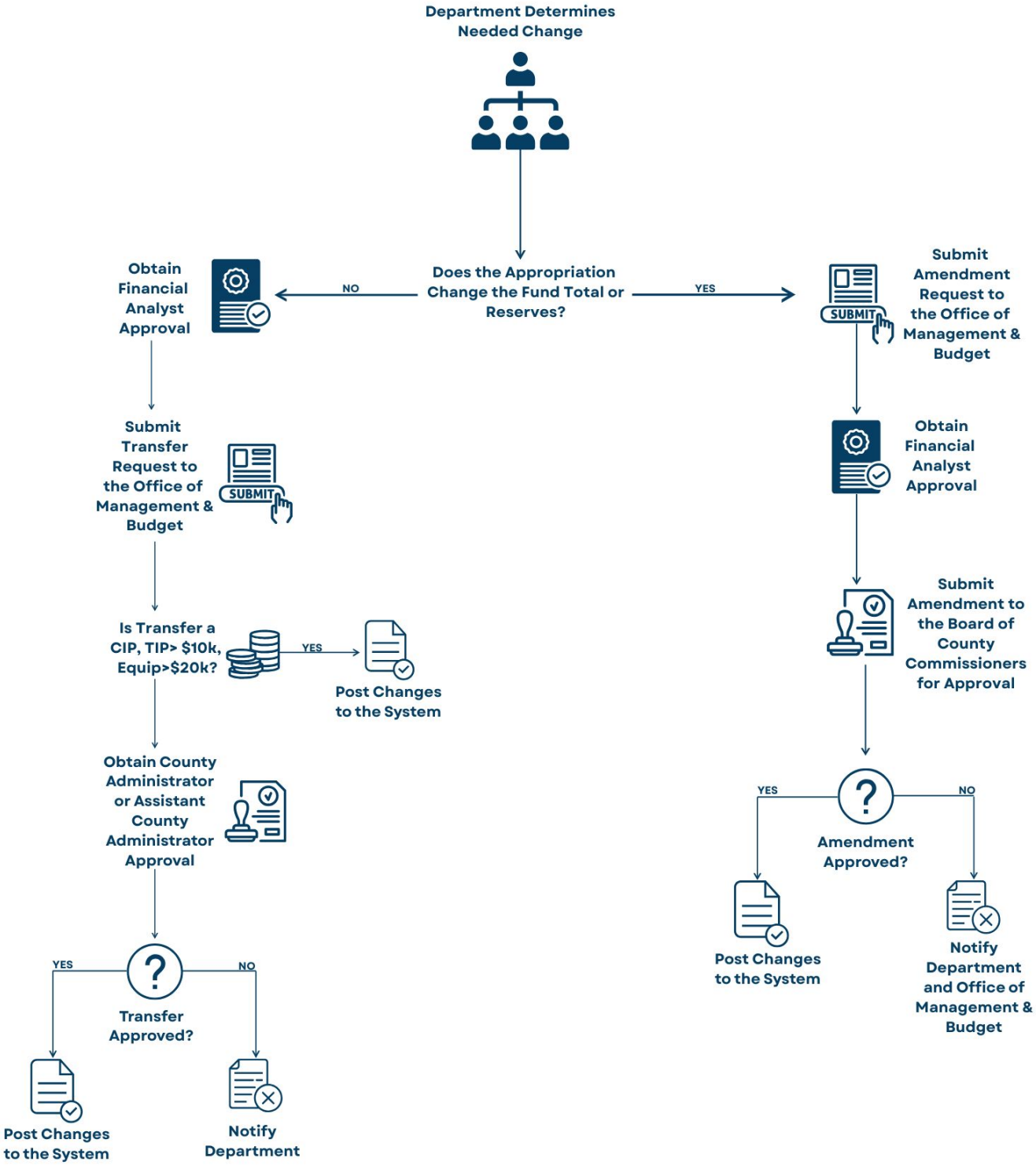
Amendments to the Adopted Budget

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



MARTIN COUNTY STRATEGIC PLAN

Vision Statement

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 as an example of the best in local government. The citizens and the Board of County Commissioners will be proud of the staff and have a firm belief in the reliability, truth and strength of the organization.

County Objectives

Martin County has established the following objectives for Fiscal Year 2026-2027, with a continued focus on enhancing the Quality of Governance, Quality of Place, and Quality of Life for all residents. These objectives represent a shared vision developed by the Board of County Commissioners, the County Administrator, and senior management. The Board sets the overall policy direction for the organization, while the County Administrator, in collaboration with senior staff, is responsible for the effective implementation of those policies.

In support of this vision, County staff have identified strategic objectives that align with the Commission's priorities and provide a clear framework for guiding the operations and services of County government. Each department's short- and long-term goals promote the specific objectives outlined below. A corresponding matrix follows, linking each objective to the responsible departments.

Quality of Governance

Promote transparent, ethical and responsible financial decision-making and use of resources for the County's projects, programs and services through consistency and adherence to rules, regulations and policies.

Objectives:

1.1 Ensure fiscal stewardship through continued use of best budgetary practices and the pursuit of diversified revenue streams for long-term financial stability.

1.2 Maintain tax rate consistency through sound policy measures while enhancing operational efficiencies.

1.3 Enhance smart government solutions with broadband technology and cybersecurity enhancements.

1.4 Use accessible platforms for outreach and communication efforts to provide opportunities for engagement, support and transparency.

Quality of Place

Enhance livability and sustainability by promoting environmental stewardship and strengthening infrastructure while fostering the vitality and distinctive economic landscape of Martin County.

Objectives:

2.1 Continue the advocacy, restoration, and protection of the unique natural resources of Martin County through the acquisition and preservation of conservation lands and water quality programs.

2.2 Develop, implement and maintain high-quality, sustainable and cost-efficient infrastructure projects, ensuring long-term value for the community.

2.3 Devote resources to shoreline restoration, dune reinforcement, and stormwater infrastructure to support drainage solutions and mitigate erosion.

2.4 Refine economic programs to establish structured pathways designed to effectively support local contributory businesses in the county for long-term economic stability.

Quality of Life

Preserve the well-being of the community through enriching recreational opportunities, accessibility to affordable housing and continuing to satisfy the health and safety expectations of the public.

Objectives:

3.1 Uphold public safety by continuing to provide effective fire rescue and law enforcement services through ongoing training, resource optimization, and multi-agency collaboration, ensuring timely and efficient emergency responses.

3.2 Invest in recreation by developing high-quality facilities, expanding access to public lands and waterways and providing educational opportunities.

3.3 Advance public health initiatives by reducing contaminants and protecting the health of the St. Lucie River, Indian River Lagoon and Estuary and offshore reefs.

3.4 Collaborate with local partners and non-profits in the community to provide solutions regarding workforce and affordable housing.

Matrix of County Objectives by Department and Division

This table identifies County departments' responsibilities for the implementation of objectives focusing on Quality of Governance, Quality of Place, and Quality of Life (denoted by X in the column).

ADMINISTRATION	QUALITY OF GOVERNANCE	QUALITY OF PLACE	QUALITY OF LIFE
ADMINISTRATION	X		
OFFICE OF MANAGEMENT & BUDGET	X		
COMMISSION	X	X	X
HUMAN RESOURCES & RISK MANAGEMENT	X		
PURCHASING	X		
COMMUNICATIONS	X		
HUMAN SERVICES - COMMUNITY SERVICES	X		X
HUMAN SERVICES - VETERANS SERVICES	X		X
HUMAN SERVICES - SOCIAL SERVICES	X		X
HUMAN SERVICES - SUBSTANCE ABUSE TREATMENT ASSISTANCE	X		X
OFFICE OF TOURISM AND MARKETING	X	X	X
HUMAN SERVICES - MEDICAL SERVICES	X		X
HUMAN SERVICES - HOUSING	X		X
LEGISLATIVE	X		

AIRPORT	QUALITY OF GOVERNANCE	QUALITY OF PLACE	QUALITY OF LIFE
ADMINISTRATION	X		X
OPERATIONS	X	X	
CUSTOMS	X	X	

BUILDING	QUALITY OF GOVERNANCE	QUALITY OF PLACE	QUALITY OF LIFE
ADMINISTRATION	X		
PERMITTING / INSPECTIONS	X	X	
LICENSING	X	X	
CODE ENFORCEMENT	X	X	

CAPITAL IMPROVEMENT PLAN	QUALITY OF GOVERNANCE	QUALITY OF PLACE	QUALITY OF LIFE
AIRPORT	X	X	X
COMMUNITY DEVELOPMENT	X	X	X
FIRE RESCUE	X	X	X
LAW ENFORCEMENT	X	X	X
LIBRARY	X	X	X
PARKS & RECREATION	X	X	X
GOLF COURSE	X	X	X
PUBLIC BUILDINGS	X	X	X
COASTAL	X	X	X

CAPITAL IMPROVEMENT PLAN	QUALITY OF GOVERNANCE	QUALITY OF PLACE	QUALITY OF LIFE
ECOSYSTEM MANAGEMENT	X	X	X
PUBLIC TRANSPORTATION	X	X	X
ROADS	X	X	X
STORMWATER MANAGEMENT	X	X	X
SOLID WASTE	X	X	X
UTILITIES	X	X	X
MISCELLANEOUS	X	X	X

COMMISSION MUNICIPAL SERVICE TAXING UNIT (MSTU)	QUALITY OF GOVERNANCE	QUALITY OF PLACE	QUALITY OF LIFE
COMMISSION MSTU	X	X	X

OFFICE OF COMMUNITY DEVELOPMENT	QUALITY OF GOVERNANCE	QUALITY OF PLACE	QUALITY OF LIFE
COMMUNITY REDEVELOPMENT ADMINISTRATION	X	X	X

COUNTY ATTORNEY	QUALITY OF GOVERNANCE	QUALITY OF PLACE	QUALITY OF LIFE
COUNTY ATTORNEY OPERATIONS	X		

FIRE RESCUE	QUALITY OF GOVERNANCE	QUALITY OF PLACE	QUALITY OF LIFE
EMERGENCY MANAGEMENT	X		X
NUCLEAR PLANNING	X		X
COMMUNICATIONS			X
OCEAN RESCUE			X
FIRE PREVENTION			X
ADMINISTRATION	X		X
OPERATIONS			X
FLEET SERVICES & LOGISTICS			X
AEROMEDICAL OPERATIONS			X
TRAINING AND OPERATIONS MANAGEMENT	X		X

GENERAL SERVICES	QUALITY OF GOVERNANCE	QUALITY OF PLACE	QUALITY OF LIFE
ADMINISTRATION	X		
COUNTYWIDE BUILDING REPAIR & MAINTENANCE		X	X
SHERIFF BUILDING REPAIR & MAINTENANCE		X	X
VEHICLE & EQUIPMENT REPAIRS		X	
LIGHT FLEET LEASE & MAINTENANCE		X	
COURTHOUSE/COURT HOLDING/COB MAINTENANCE		X	

GROWTH MANAGEMENT	QUALITY OF GOVERNANCE	QUALITY OF PLACE	QUALITY OF LIFE
ADMINISTRATION	X		
COMPREHENSIVE PLANNING	X	X	X
DEVELOPMENT REVIEW	X	X	X
ENVIRONMENTAL	X	X	X

INFORMATION TECHNOLOGY SERVICES	QUALITY OF GOVERNANCE	QUALITY OF PLACE	QUALITY OF LIFE
ADMINISTRATION	X		
APPLICATION MANAGEMENT SERVICES	X		
TECHNICAL MANAGEMENT SERVICES	X		
COMMUNICATION SERVICES	X		
PROJECT MANAGEMENT SERVICES	X		

LIBRARY SERVICES	QUALITY OF GOVERNANCE	QUALITY OF PLACE	QUALITY OF LIFE
ADMINISTRATION	X		
PUBLIC SERVICES			X

NON-DEPARTMENTAL	QUALITY OF GOVERNANCE	QUALITY OF PLACE	QUALITY OF LIFE
NON-DEPARTMENTAL PROGRAM	X		
RISK MANAGEMENT	X		
ECONOMIC DEVELOPMENT	X	X	
GRANTS & AID / SERVICE CONTRACTS	X	X	X
DEBT SERVICE	X		
BUDGETED TRANSFERS	X		
RESERVES	X	X	X

PARKS & RECREATION	QUALITY OF GOVERNANCE	QUALITY OF PLACE	QUALITY OF LIFE
ADMINISTRATION	X		X
OPERATIONS			X
INDIAN RIVERSIDE PARK ADMINISTRATION			X
RECREATION PROGRAMS			X
RECREATION GRANTS			X
COOPERATIVE EXTENSION SERVICES		X	X
PHIPPS PARK			X
SAILFISH SPLASH WATERPARK/POOL			X
SAILFISH SANDS GOLF COURSE OPERATIONS			X

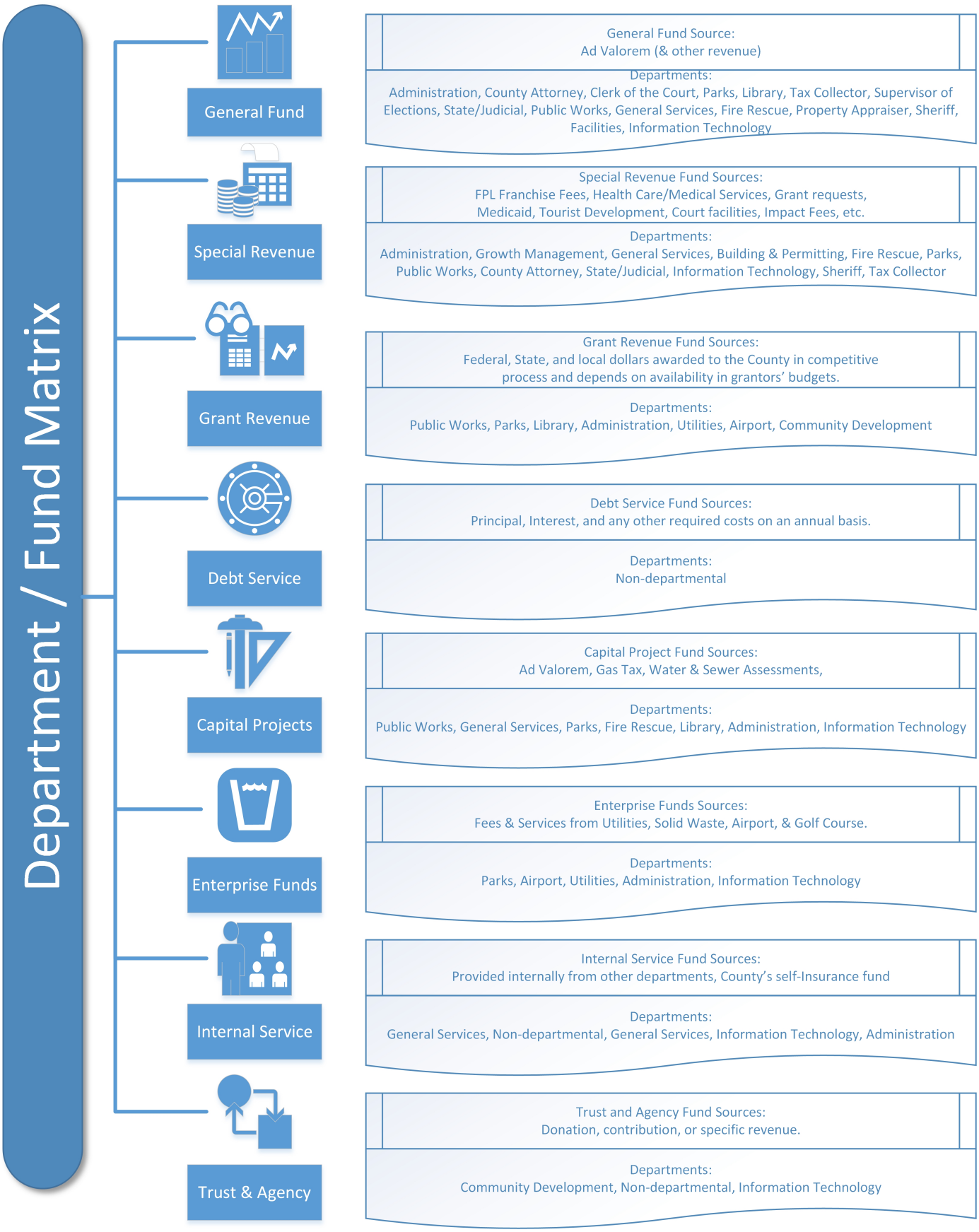
PUBLIC WORKS	QUALITY OF GOVERNANCE	QUALITY OF PLACE	QUALITY OF LIFE
ADMINISTRATION	X		
TRAFFIC ENGINEERING		X	
TRANSPORTATION PLANNING (MPO)	X	X	X
TRANSIT		X	
SURVEYING & MAPPING		X	
CAPITAL PROJECTS	X	X	
ENVIRONMENTAL RESOURCE DIVISION		X	X
ENGINEERING SERVICES	X	X	X
STORMWATER MAINTENANCE PROGRAM		X	X
FIELD OPERATIONS		X	X
MOSQUITO CONTROL		X	X
REAL PROPERTY	X	X	X
VETERANS TRANSIT SERVICES		X	

TECHNOLOGY INVESTMENT PLAN (TIP)	QUALITY OF GOVERNANCE	QUALITY OF PLACE	QUALITY OF LIFE
ADMINISTRATION	X		
INFORMATION TECHNOLOGY SERVICES	X		
GENERAL SERVICES	X	X	X
LIBRARY	X		X
PARKS AND RECREATION	X		X
BUILDING DEPARTMENT	X	X	
GROWTH MANAGEMENT	X	X	X
PUBLIC WORKS	X	X	X
COMMUNITY DEVELOPMENT	X	X	X
AIRPORT	X	X	X
UTILITIES AND SOLID WASTE	X	X	X
FIRE RESCUE	X		X
CLERK OF CIRCUIT COURT	X		
PROPERTY APPRAISER	X		
SHERIFF	X		X
SUPERVISOR OF ELECTIONS	X		
TAX COLLECTOR	X		
CONSTITUTIONAL OFFICERS' TIP MAINTENANCE	X		
MISCELLANEOUS	X		
TECHNOLOGY INFRASTRUCTURE	X		

UTILITIES / SOLID WASTE	QUALITY OF GOVERNANCE	QUALITY OF PLACE	QUALITY OF LIFE
ADMINISTRATION	X		
TRANSFER STATION OPERATIONS		X	X
PUMP OUT BOAT			X
CONSTRUCTION AND DEBRIS		X	X
TECHNICAL SERVICES	X	X	
CUSTOMER SERVICE			X
MAINTENANCE - WATER	X	X	
MAINTENANCE - SEWER	X	X	X
TREATMENT - WATER	X		X
TREATMENT - SEWER	X		X
LONG-TERM CARE	X	X	X
RENEWAL & REPLACEMENT		X	
WATER/SEWER ASSESSMENT IMPROVEMENT		X	X
HAZARDOUS WASTE		X	X

CONSTITUTIONAL / JUDICIAL / STATE AGENCIES	QUALITY OF GOVERNANCE	QUALITY OF PLACE	QUALITY OF LIFE
CLERK OF COURT & COMPTROLLER	X		
PROPERTY APPRAISER	X		
SHERIFF	X		X
SUPERVISOR OF ELECTIONS	X		
STATE JUDICIAL / STATE AGENCIES	X		X
TAX COLLECTOR	X		

Department / Fund Matrix



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	363,472,791	6.19 %
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	-1,158,866	1.91 %
SUB-TOTAL:	542,604,788	617,368,354	652,403,245	5.67 %
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**	**804,629,635**	**5.43 %**
TOTAL EXPENDITURES				
Personal Services	133,671,219	147,690,241	155,300,944	5.15 %
Operating Expenses	194,472,452	209,591,118	220,425,143	5.17 %
Capital Expenses	62,738,172	90,990,210	90,605,991	(0.42)%
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**	**804,629,635**	**5.43 %**
PERCENT OF EXPENDITURES TO BUDGET				
Personal Services	19.87%	19.35%	19.30%	(0.26)%
Operating Expenses	28.91%	27.46%	27.39%	(0.25)%
Capital Expenses	9.33%	11.92%	11.26%	(5.54)%
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%	20.79%	2.92 %
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.

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	114,161,584	—	—	30,183,258	—	—	—	363,472,791
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)	(440,496)	—	—	(218,370)	—	—	—	(1,158,866)
Sub - Total	260,684,652	165,067,041	2,687,286	3,662,097	64,227,011	101,019,848	45,317,227	9,738,083	652,403,245
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	182,627,942	2,687,286	9,692,582	66,690,820	193,923,560	49,130,723	10,723,336	804,629,635
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	20,973,259	—	—	43,265,609	16,964,403	27,500	8,219,530	90,605,991
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	182,627,942	2,687,286	9,692,582	66,690,820	193,923,560	49,130,723	10,723,336	804,629,635

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.

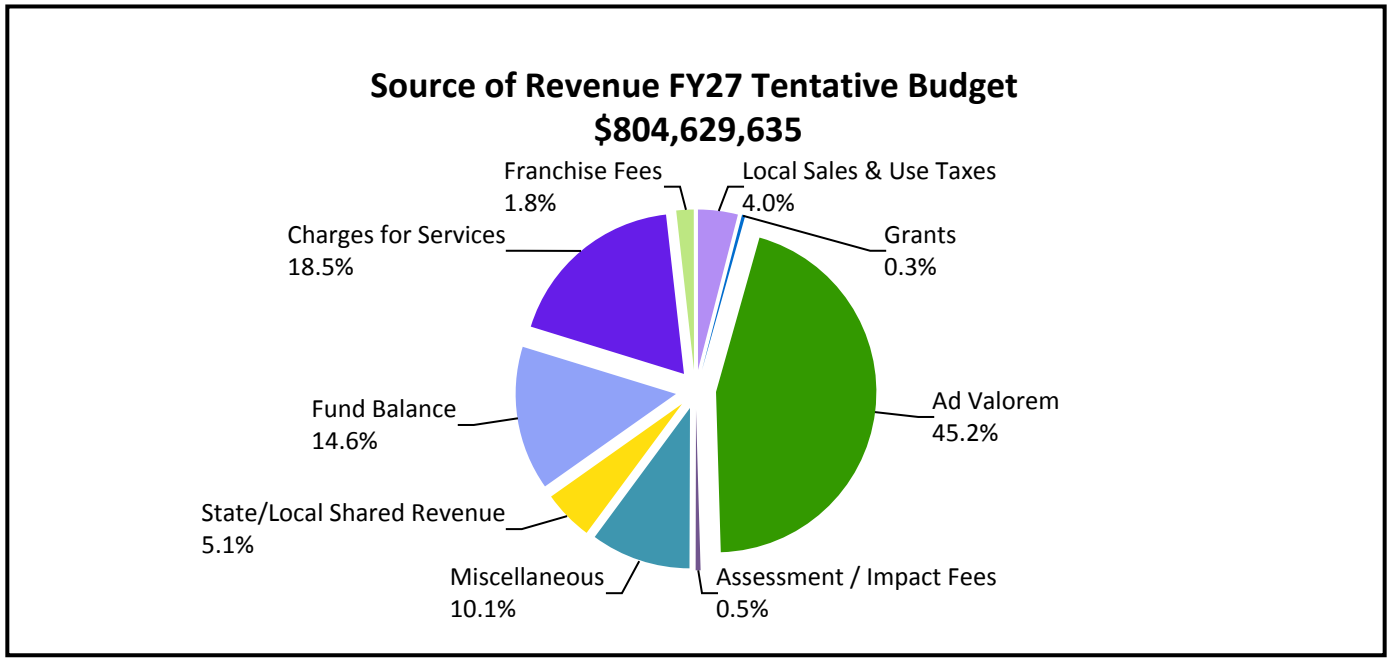
	MAJOR GOVERNMENTAL FUND GENERAL FUND			MAJOR GOVERNMENTAL FUND CONSOLIDATED FIRE/ EMS FUND		
	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL
REVENUES						
Taxes	148,745,099	165,779,112	183,975,168	54,689,732	62,757,695	68,397,563
Permits, fees and special assessments	1,457,368	1,559,431	1,676,479	—	—	—
Intergovernmental revenues	27,125,394	25,075,721	24,632,218	162,541	176,063	1,284,476
Charges for services	17,273,162	17,914,475	18,434,352	9,860,171	9,576,532	9,295,523
Fines and forfeitures	1,521,883	1,634,740	1,610,114	—	—	—
Interest income	5,514,791	6,653,245	5,654,573	1,040,219	1,536,259	1,500,156
Contributions - private sources & donations	122,615	63,231	41,549	4,780	—	42,150
Interest income from leases	16,666	22,857	23,566	—	—	—
Miscellaneous revenues	9,055,559	8,650,067	10,239,629	328,124	506,109	93,368
Total Revenues	210,832,537	227,352,879	246,287,648	66,085,567	74,552,658	80,613,236
EXPENDITURES						
Current:						
General government	65,663,723	72,314,452	81,772,885	5,645,370	5,284,290	6,093,923
Public safety	91,286,900	105,902,087	114,123,459	54,240,829	60,960,732	66,999,716
Physical environment	1,127,097	741,256	736,412	—	—	—
Transportation	879,741	1,220,676	1,147,934	—	—	13,995
Economic environment	345,254	396,745	478,567	—	—	—
Human services	2,697,927	2,794,515	2,971,135	—	—	—
Culture and recreation	16,779,429	17,099,347	18,144,533	—	—	—
Capital Outlay	16,151,384	15,782,320	12,827,238	1,149,644	3,245,431	1,434,085
Debt Service	3,181,121	4,269,957	4,280,242	1,261,738	1,493,539	1,644,268
Total Expenditures	198,112,576	220,521,355	236,482,405	62,297,581	70,983,992	76,185,987
Excess (deficiency) of revenues over (under) expenditures	12,719,961	6,831,524	9,805,243	3,787,986	3,568,666	4,427,249
OTHER FINANCING SOURCES (USES)						
Issuance of debt	542,782	348,953	221,995	—	2,216,641	
Lease financings	9,531,588	1,428,923	700,447	—	—	—
SBITA financings	2,045,444	1,380,215	4,240,710	—	—	—
Refunding bond proceeds	—	—	—	—	—	—
Payment to refunded bond escrow agent		—	—	—	—	—
Transfers in	1,851,782	3,521,418	2,888,605	1,500,000	—	—
Transfers out	(15,903,467)	(8,891,276)	(6,463,686)	(2,473,540)	(2,413,955)	(2,650,227)
Total other financing sources (uses)	(1,931,871)	(2,211,767)	1,588,071	(973,540)	(197,314)	(2,650,227)
Net change in fund balance	10,788,090	4,619,757	11,393,314	2,814,446	3,371,352	1,777,022
Fund Balances - beginning	67,857,319	78,645,409	83,265,166	9,142,277	11,956,723	15,328,075
Fund Balances - ending	78,645,409	83,265,166	94,658,480	11,956,723	15,328,075	17,105,097
% change			14 %			12 %

	MAJOR GOVERNMENTAL FUND COUNTY BUILDINGS			FEDERAL, STATE, AND LOCAL GRANTS		
	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL
REVENUES						
Taxes	14,664,018	20,029,746	19,808,042	—	—	—
Permits, fees and special assessments	162,859	66,286	67,971	—	—	—
Intergovernmental revenues	154,448	306,076	313,987	37,635,538	24,756,627	30,524,963
Charges for services	—	—	—	—	—	—
Fines and forfeitures	138,372	127,668	205,404	—	—	—
Interest income	1,825,288	2,803,563	2,663,675	86,756	247,058	232,586
Contributions - private sources & donations	165,878	206,592	608,094	—	—	—
Interest income from leases	—	—	—	—	—	—
Miscellaneous revenues	1,067,185	448,775	1,129,617	110,424	447,624	15,304
Total Revenues	18,178,048	23,988,706	24,796,790	37,832,718	25,451,309	30,772,853
EXPENDITURES						
Current:						
General government	1,775,911	2,255,286	2,294,507	2,098,914	1,859,085	4,942,963
Public safety	273,465	1,775,771	1,151,723	540,295	1,320,917	1,522,762
Physical environment	931,816	783,148	826,863	908,310	9,795,991	10,095,807
Transportation	584,027	637,284	1,420,022	2,022,776	2,265,950	3,933,486
Economic environment	—	375	—	675,145	1,110,941	1,820,482
Human services	—	—	—	3,667,147	1,839,359	404,208
Culture and recreation	928,445	2,211,807	2,006,313	649,575	670,970	693,075
Capital Outlay	12,006,014	14,430,006	10,275,808	19,830,007	12,829,397	8,610,969
Debt Service	6,533,011	1,142,009	1,261,968	—	—	—
Total Expenditures	23,032,689	23,235,686	19,237,204	30,392,169	31,692,610	32,023,752
Excess (deficiency) of revenues over (under) expenditures	(4,854,641)	753,020	5,559,586	7,440,549	(6,241,301)	(1,250,899)
OTHER FINANCING SOURCES (USES)						
Issuance of debt	—	—	5,221,715	—	—	—
Lease financings	—	—	578,590		—	—
SBITA financings	—	—	—		—	—
Refunding bond proceeds	—	—	—	—	—	—
Payment to refunded bond escrow agent	—	—	—	—	—	—
Transfers in	8,947,364	5,397,677	1,087,677	1,199,317	4,615,857	5,759,036
Transfers out	(500,000)	(50,000)	(50,563)	(32,355)	(583,995)	—
Total other financing sources (uses)	8,447,364	5,347,677	6,837,419	1,166,962	4,031,862	5,759,036
Net change in fund balance	3,592,723	6,100,697	12,397,005	8,607,511	(2,209,439)	4,508,137
Fund Balances - beginning	38,889,515	42,482,238	48,582,935	(19,078,115)	(10,470,604)	(12,680,043)
Fund Balances - ending	42,482,238	48,582,935	60,979,940	(10,470,604)	(12,680,043)	(8,171,906)
% change			26 %			(36)%

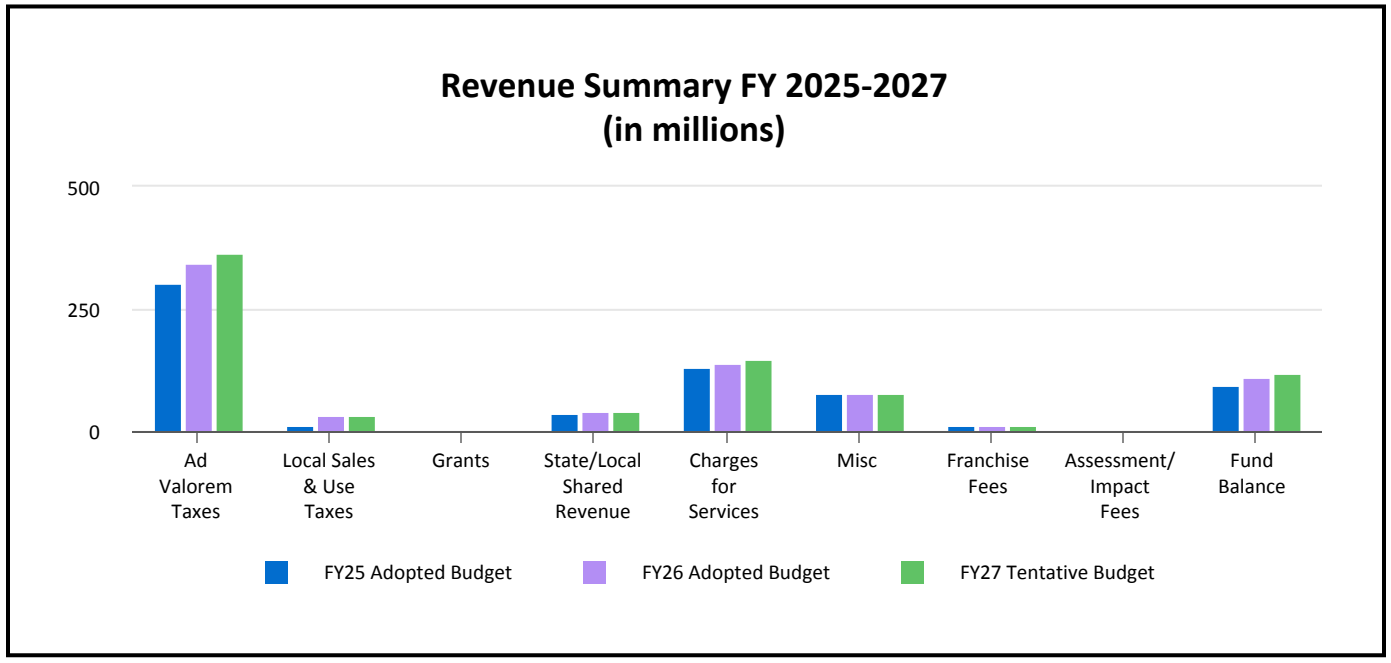
	OTHER GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS		
	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL
REVENUES						
Taxes	46,172,415	48,080,363	66,515,475	$264,271,264	296,646,916	338,696,248
Permits, fees and special assessments	28,643,360	24,109,072	25,585,286	30,263,587	25,734,789	27,329,736
Intergovernmental revenues	15,669,906	16,200,184	19,174,405	80,747,827	66,514,671	75,930,049
Charges for services	5,533,031	5,942,924	6,828,266	32,666,364	33,433,931	34,558,141
Fines and forfeitures	364,174	551,395	570,052	2,024,429	2,313,803	2,385,570
Interest income	6,061,969	9,994,294	8,867,685	14,529,023	21,234,419	18,918,675
Contributions - private sources & donations	486,340	384,295	491,060	779,613	654,118	1,182,853
Interest income from leases	—	—	—	16,666	22,857	23,566
Miscellaneous revenues	1,040,622	1,864,334	860,657	11,601,914	11,916,909	12,338,575
Total Revenues	103,971,817	107,126,861	128,892,886	436,900,687	458,472,413	511,363,413
EXPENDITURES						
Current:						
General government	8,641,112	9,418,434	10,753,058	83,825,030	91,131,547	105,857,336
Public safety	12,963,687	15,626,525	16,414,140	159,305,176	185,586,032	200,211,800
Physical environment	7,209,980	5,835,144	10,667,405	10,177,203	17,155,539	22,326,487
Transportation	13,241,258	13,395,514	14,455,146	16,727,802	17,519,424	20,970,583
Economic environment	3,264,580	4,030,961	4,371,045	4,284,979	5,539,022	6,670,094
Human services	3,844,588	3,805,279	4,265,924	10,209,662	8,439,153	7,641,267
Culture and recreation	3,720,533	3,963,910	4,049,743	22,077,982	23,946,034	24,893,664
Capital Outlay	14,582,383	20,546,055	20,306,473	63,719,432	66,833,209	53,454,573
Debt Service	8,316,998	8,313,017	8,306,838	19,292,868	15,218,522	15,493,316
Total Expenditures	75,785,119	84,934,839	93,589,772	389,620,134	431,368,482	457,519,120
Excess (deficiency) of revenues over (under) expenditures	28,186,698	22,192,022	35,303,114	47,280,553	27,103,931	53,844,293
OTHER FINANCING SOURCES (USES)						
Issuance of debt	—	—	—	542,782	2,565,594	5,443,710
Lease financings		—	—	9,531,588	1,428,923	1,279,037
SBITA financings		—	—	2,045,444	1,380,215	4,240,710
Refunding bond proceeds	—	—	—	—	—	—
Payment to refunded bond escrow agent	—	—	—	—	—	—
Transfers in	12,486,104	9,639,105	11,164,396	25,984,567	23,174,057	20,899,714
Transfers out	(6,908,290)	(11,523,017)	(12,015,845)	(25,817,652)	(23,462,243)	(21,180,321)
Total other financing sources (uses)	5,577,814	(1,883,912)	(851,449)	12,286,729	5,086,546	10,682,850
Net change in fund balance	33,764,512	20,308,110	34,451,665	59,567,282	32,190,477	64,527,143
Fund Balances - beginning	135,147,946	168,912,458	189,220,568	231,958,942	291,526,224	323,716,701
Fund Balances - ending	$ 168,912,458	$ 189,220,568	$ 223,672,233	$ 291,526,224	$ 323,716,701	$ 388,243,844
% change			18 %			20 %

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:

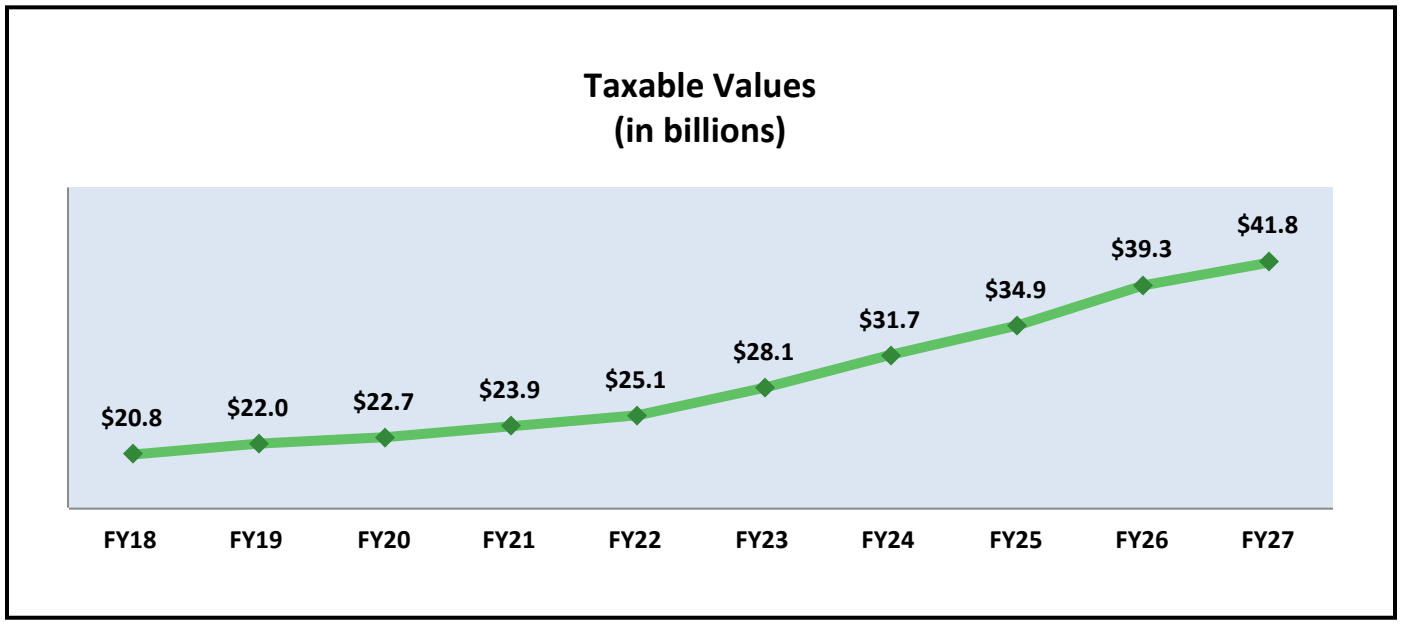


Revenue estimates for budget purposes are based on historical trends, current economic conditions, future financial forecasts, legislative actions, departmental operations, constitutional officers revenue estimates from program-related fees, grants, and other sources. The Florida Department of Revenue 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.

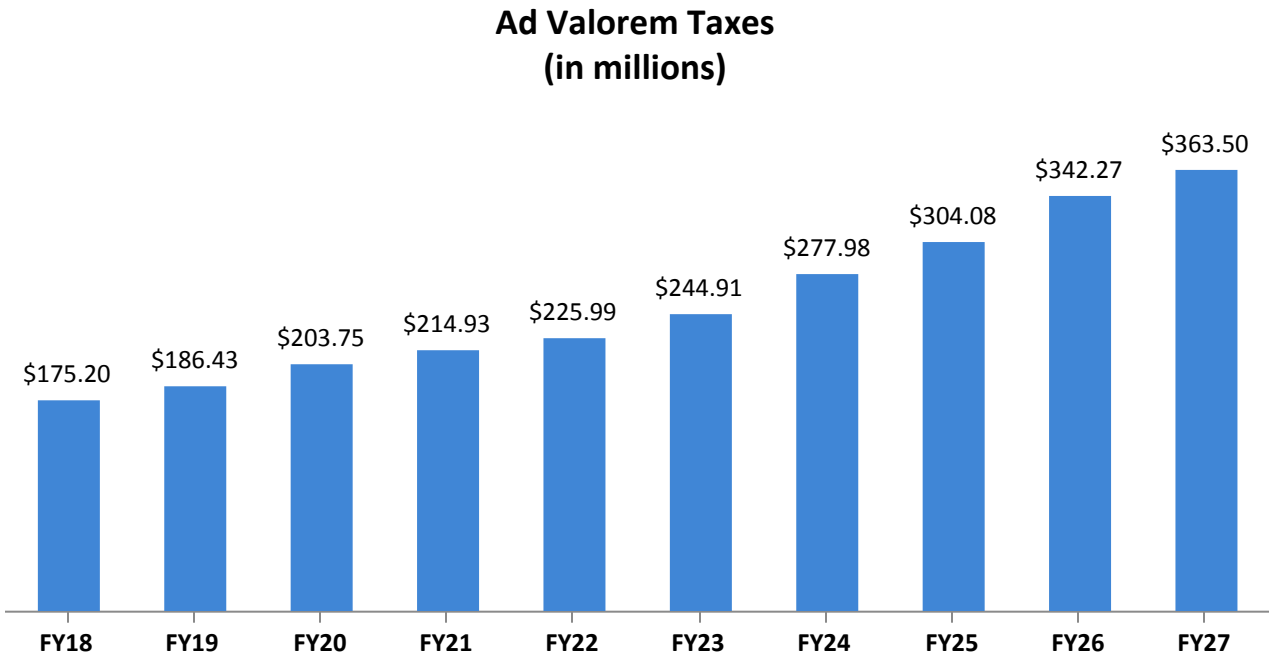


Ad Valorem Taxes

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 FY27 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:

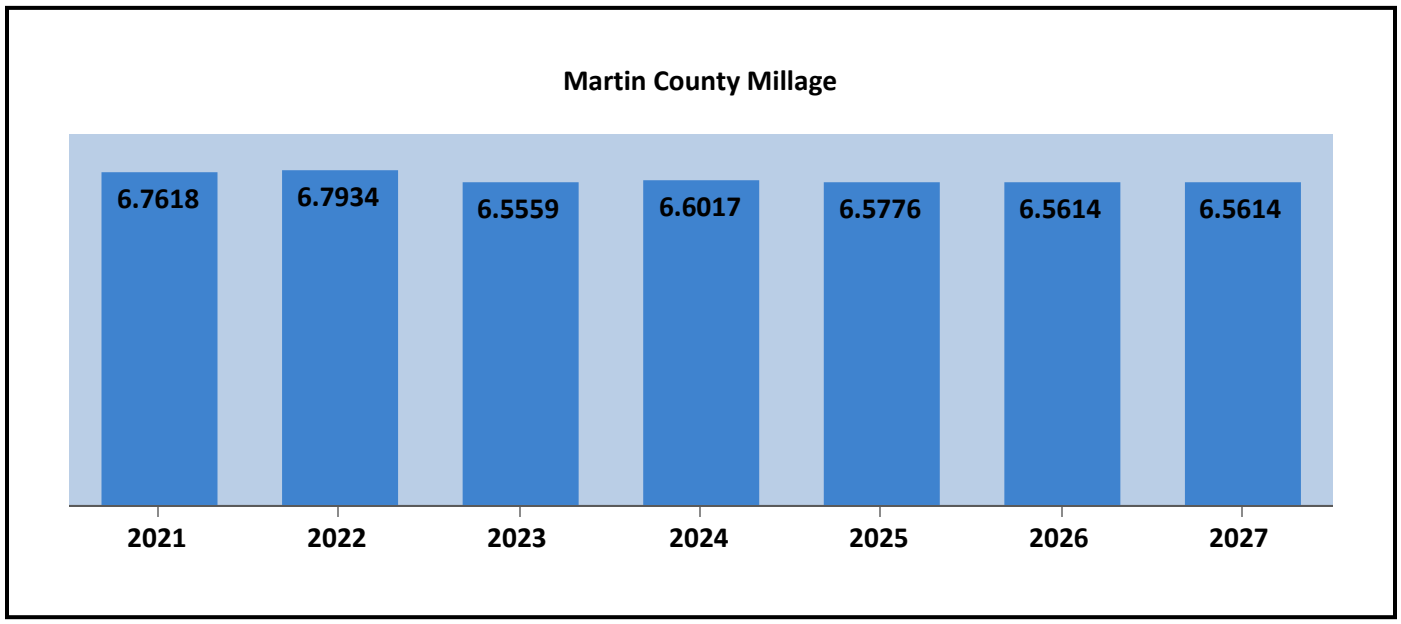
Millage: The rate charged per thousand of taxable value. For example, on a home with a taxable value of $100,000 assessed, taxes would equal $100 ($1 for each $1,000 of taxable value). The millage rate is calculated by dividing the amount of the proposed ad valorem into the total taxable value (less 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 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	0.0709	215,000	-4.53%
District Three (3)	0.0404	324,881	0.0404	347,213	0.00%
District Four (4)	0.0478	214,390	0.0478	227,711	0.00%
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**	**0.4661**	**1,968,799**	**-2.086%**
Total Ad Valorem (Including Commission District MSTUs & Special District A-61)		**342,271,218**		**363,472,791**	

MILLAGE ANALYSIS FY27 TENTATIVE BUDGET
MARTIN COUNTY, ALL TAXING AUTHORITIES

	FY24 Adopted Millage	FY25 Adopted Millage	FY26 Adopted Millage	FY27 Tentative Millage
TAXING AUTHORITY				
Countywide Revenue				
BOARD OF COUNTY COMMISSIONERS:				
General Revenue	5.4160	5.4656	5.4280	5.5153
Capital Improvements	0.6557	0.5895	0.6580	0.5971
Coastal Management	0.1900	0.1915	0.1707	0.1626
Health Care/Medical Services	0.3400	0.3310	0.3046	0.2864
Total Countywide	**6.6017**	**6.5776**	**6.5614**	**6.5614**
Municipal Service Taxing Unit				
Fire Rescue MSTU	2.6884	2.6677	2.6376	2.6376
Parks & Recreation MSTU	0.1634	0.1596	0.1474	0.1474
Stormwater MSTU	0.2887	0.2771	0.2627	0.2640
Road Maintenance MSTU	0.3102	0.3077	0.3095	0.3082
Total Municipal Service Taxing Unit (MSTU)	**3.4507**	**3.4121**	**3.3571**	**3.3571**
Total Millage Countywide and MSTU (excluding Commission MSTU's and Special District)	**10.0524**	**9.9897**	**9.9185**	**9.9185**
Non Countywide Revenue				
Commission District MSTU				
District One (1)	0.0714	0.0714	0.0666	0.0637
District Two (2)	0.0888	0.0814	0.0742	0.0709
District Three (3)	0.0404	0.0404	0.0404	0.0404
District Four (4)	0.0566	0.052	0.0478	0.0478
District Five (5)	0.0809	0.0735	0.0671	0.0635
Special District A-61 (Hutch. Isl)	0.1979	0.1805	0.1799	0.1799
Total Millage Non Countywide	**0.5360**	**0.4992**	**0.4760**	**0.4661**
School District				
Schools, by State Law	3.1950	3.0770	3.0540	N/A *
Schools, Local Discretionary	1.2480	1.1730	1.1730	N/A *
Schools, Capital Outlay	1.5000	1.5000	0.9500	N/A *
Total School Board District Millage	**5.9430**	**5.7500**	**5.1770**	**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	0.0288	0.0288	0.0270	N/A *
Total Other Taxing Agencies	**0.6207**	**0.6207**	**0.6189**	**0.0000**
Total All Tax Authorities (Excluding Non Countywide)	**16.6161**	**16.3604**	**15.7144**	**9.9185**
Municipalities				
City of Stuart	5.1487	5.1324	5.0310	N/A *
Town of Sewall's Point	3.2700	3.2700	3.2700	N/A *
Town of Jupiter Island	3.9952	3.9952	3.9952	N/A *
Town of Ocean Breeze	0.8000	0.8000	0.7665	N/A *
Village of Indiantown	1.6304	1.8250	1.8250	N/A *

*N/A due to tentative information not being available at time of print.

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%**

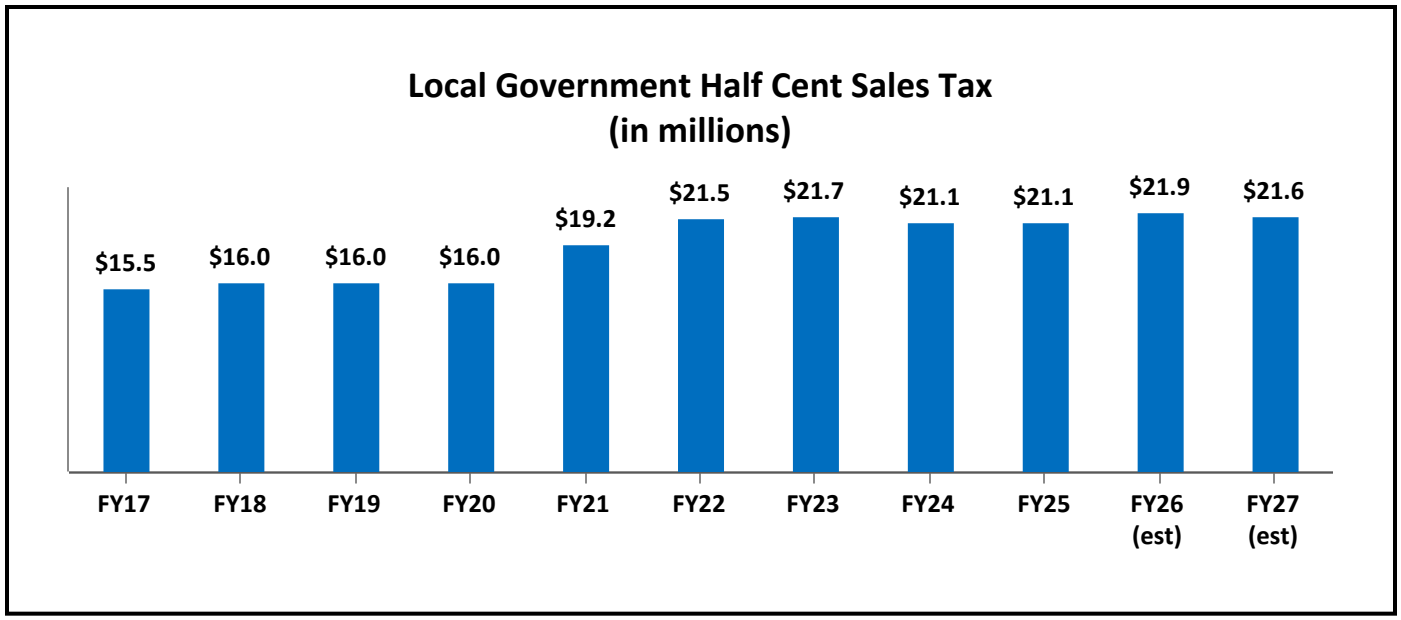
Actual tax bills contain taxes levied for taxing authorities other than the County government: Special Districts, Children's Services Council, South Florida Water Management District (SFWMD), Florida Inland Navigational District (FIND), School Board, and, when applicable, municipalities. Each of these 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.

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.

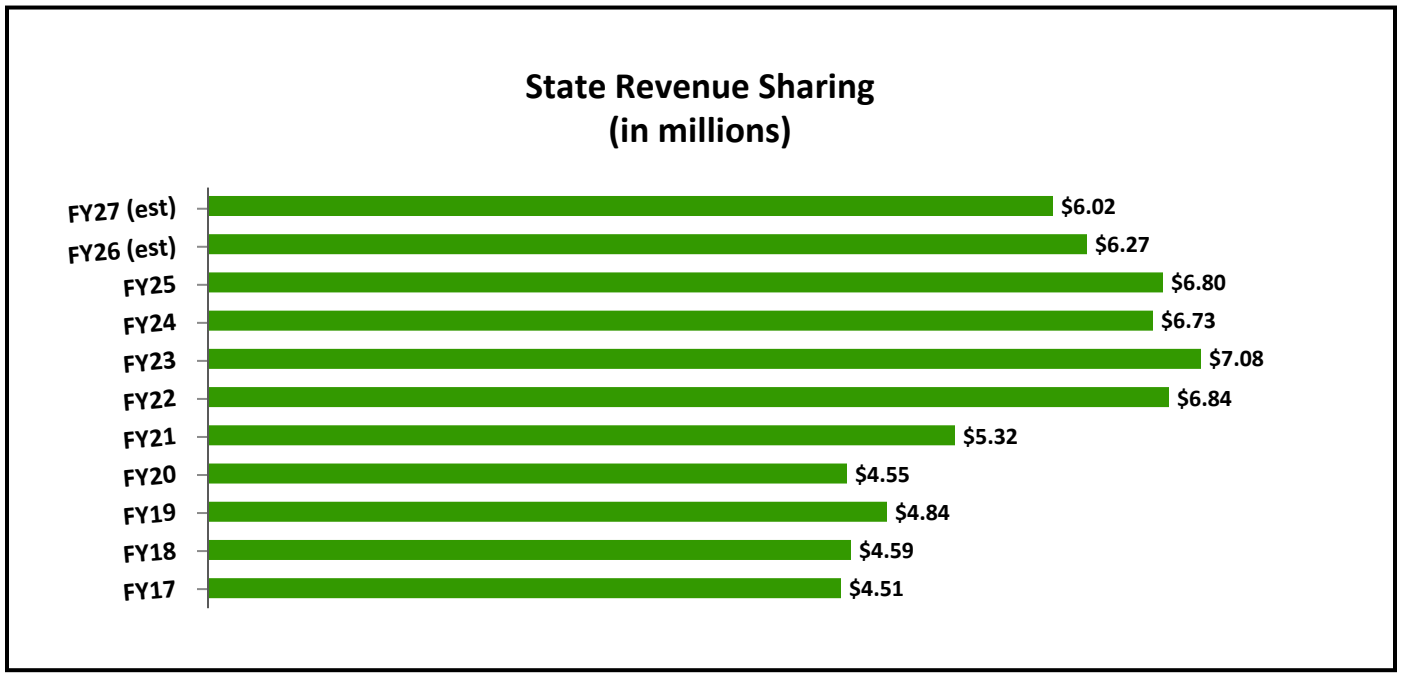
State Shared Revenue

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.

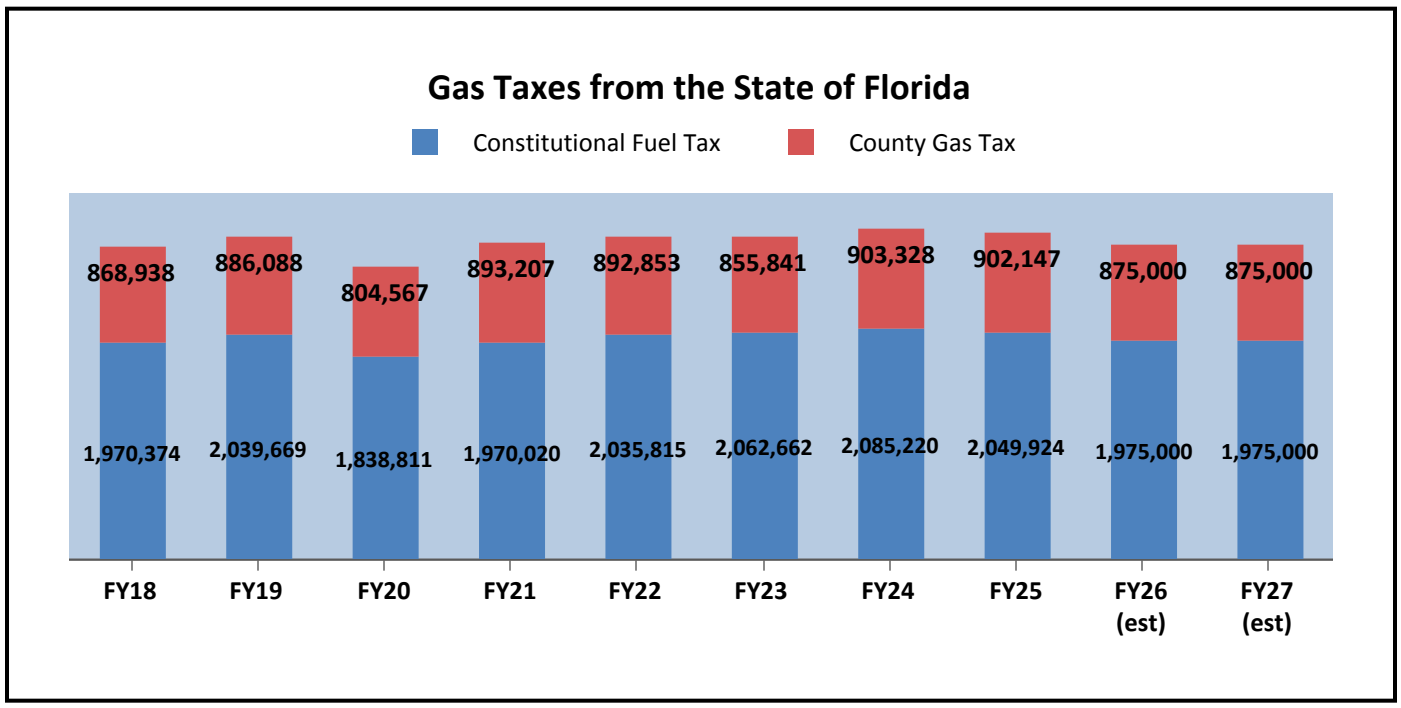
The local government half-cent sales tax has been an important source of revenue for the County since 1981.



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

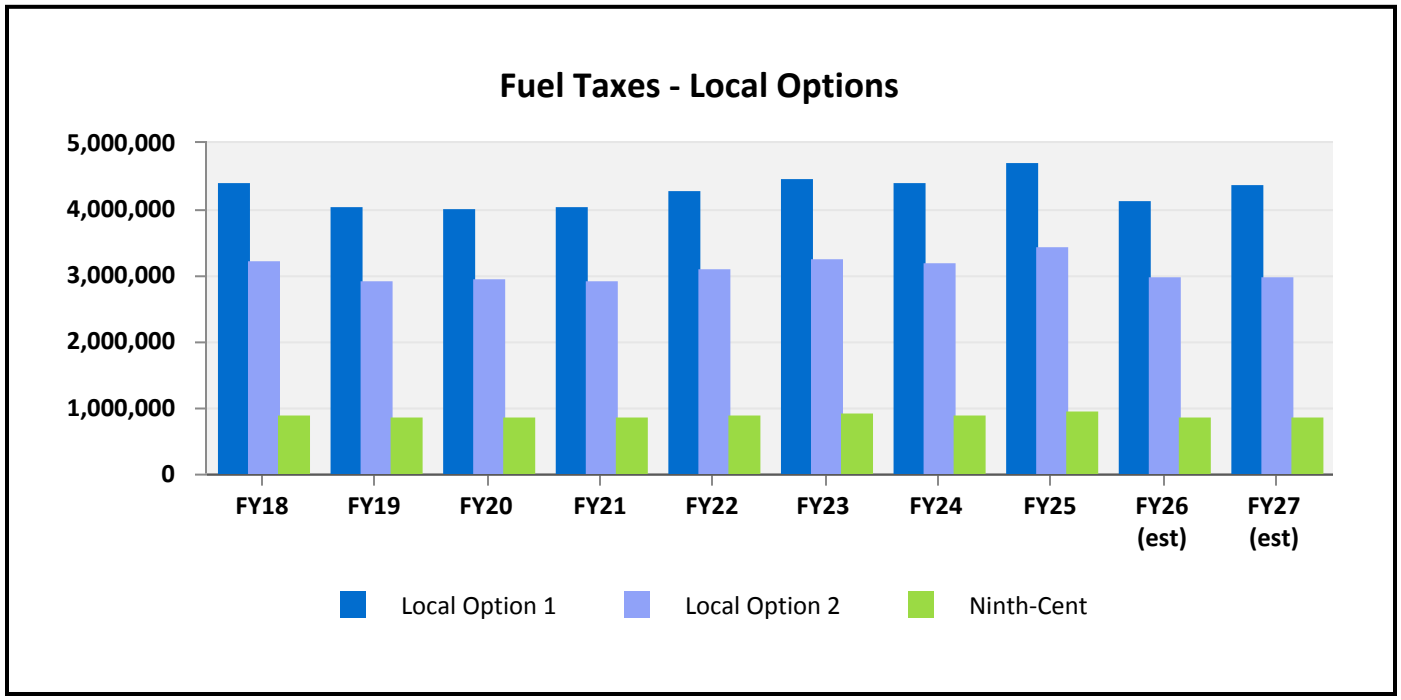
Florida law allows local governments to impose a wide range of local taxes, which in most cases are collected locally, remitted to the State, and redistributed back to counties. The major revenues in this category are Discretionary Sales Tax, Fuel Tax Local Option 1, Fuel Tax Local Option 2, Ninth Cent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

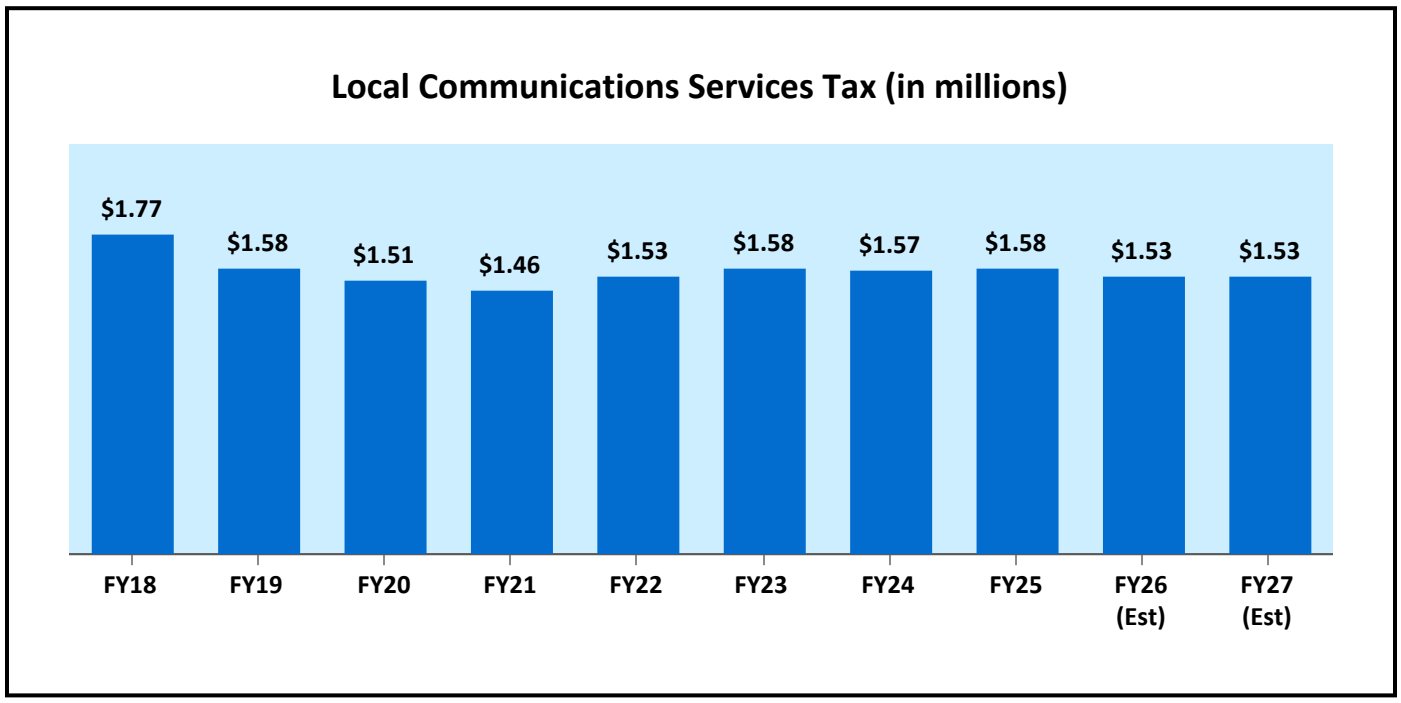
Fuel Tax Local Option 1:
1 to 6 cents/gallon of motor and diesel fuel tax intended for a variety of transportation expenditures (defined in § 336.025(7) Fla. Stat. (2014)) including sidewalks. This tax cannot be used for operating expenses other than the ones defined in the above-mentioned Statute and 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.

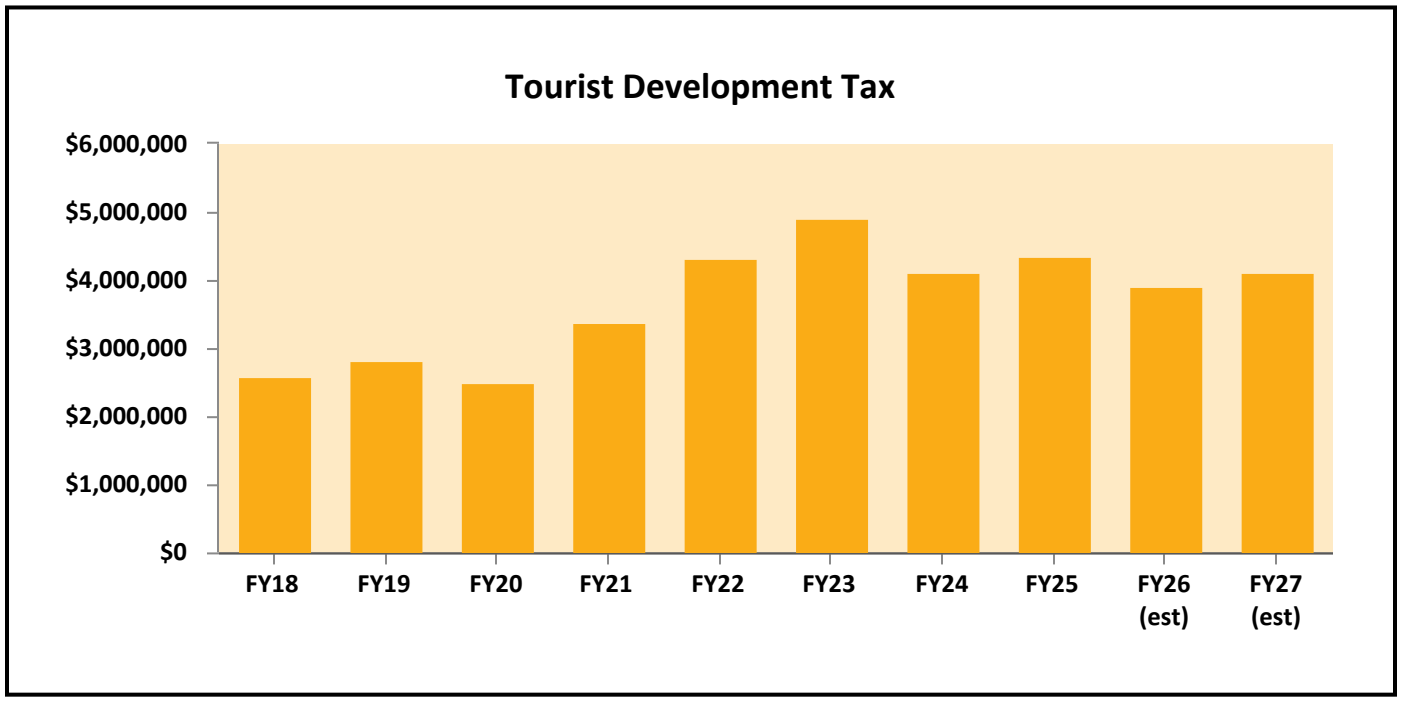
Ninth Cent Fuel Tax:
1 cent/gallon on motor fuel and diesel fuel tax is intended for a multitude of transportation expenditures (defined in § 336.025(7) Fla. Stat. (2014)) including sidewalks in both incorporated and unincorporated areas. This tax will expire on August 31, 2036.



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 FY18 through FY27. 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.

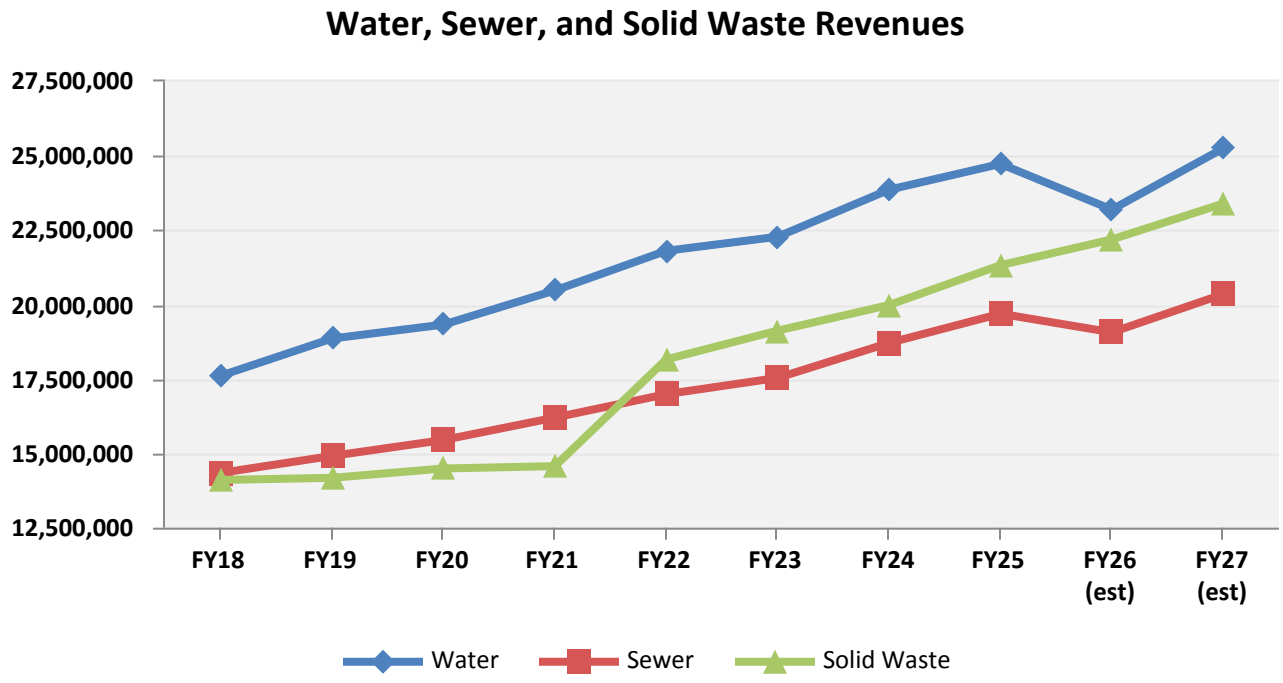
Assessments and Fees

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.

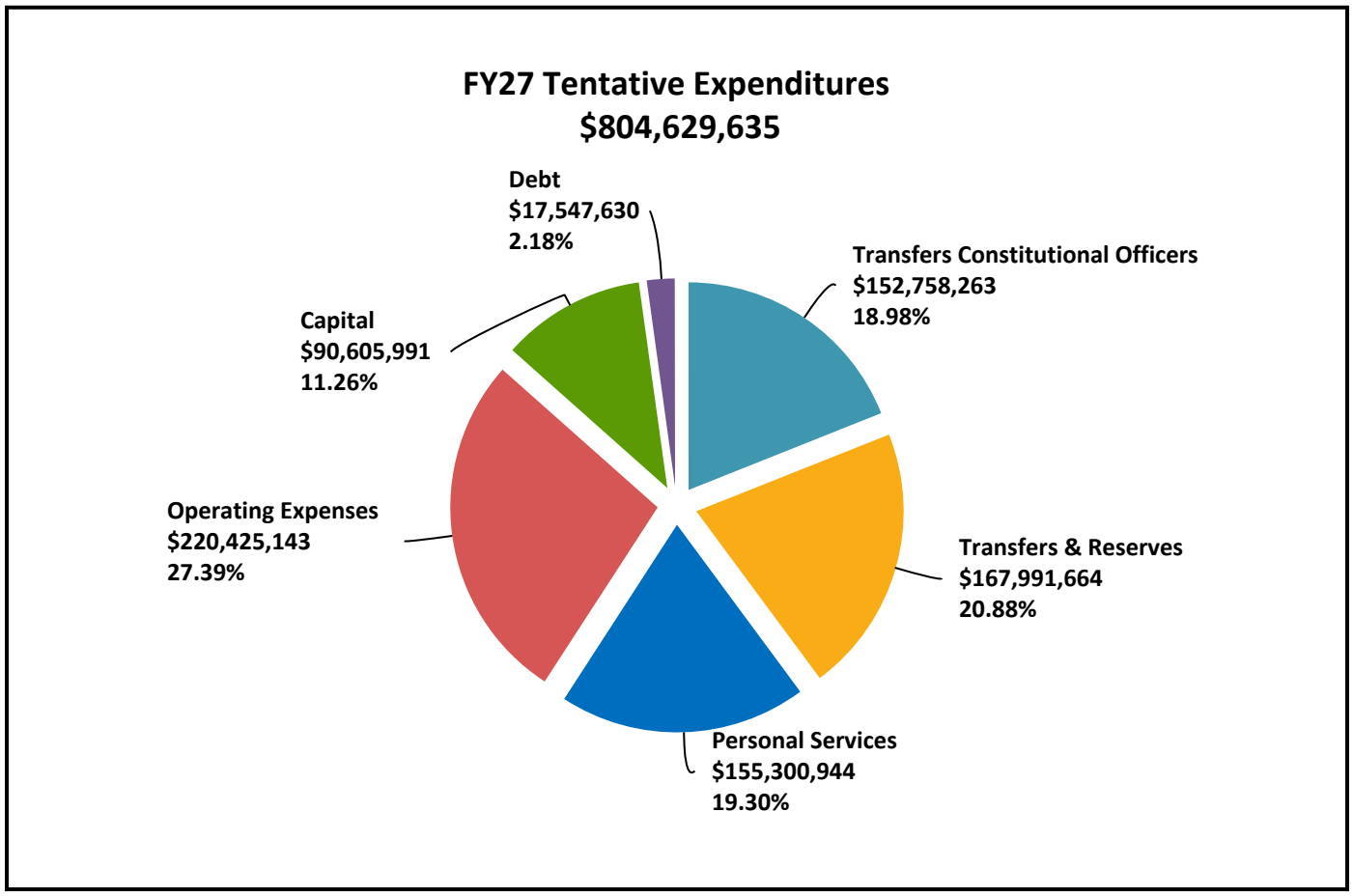


Miscellaneous Revenues

Miscellaneous revenues account for 9.8% 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.*

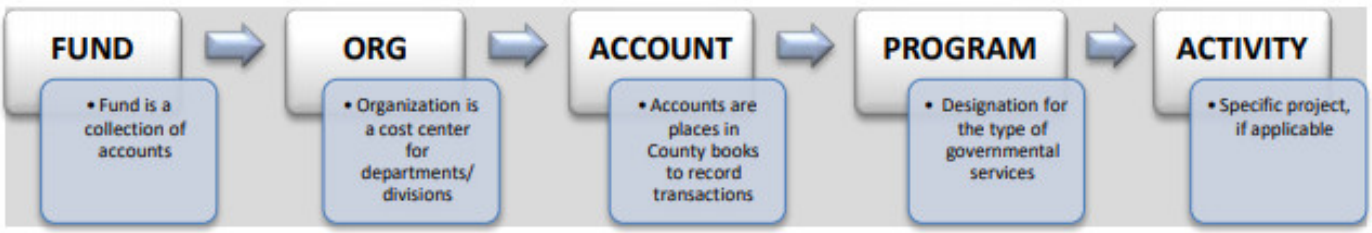
Personal Services consist of salaries and fringe benefits. Operating expenditures cover a vast array of day-to-day governmental activities ranging from road repairs and parks maintenance, to office supplies, printing, and utility payments. Capital expenditures are related to acquisition or construction 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.

FY27 TENTATIVE DEPARTMENT EXPENDITURES

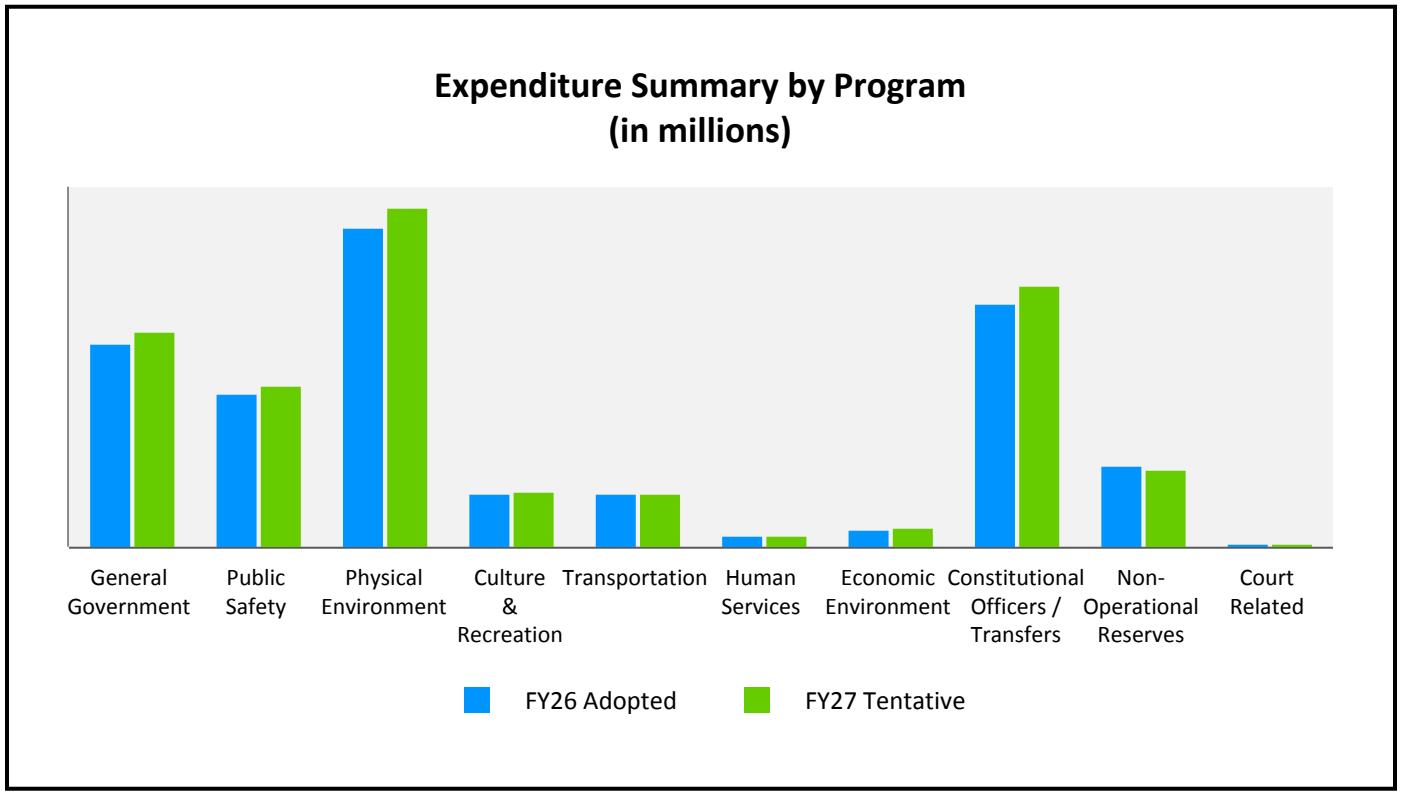
DEPARTMENT	GENERAL	SPECIAL REVENUE	GRANT REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST & CUSTODIAL	TOTAL
Administration	9,332,180	3,753,459	—	—	185,406	393,092	—	—	13,664,137
Airport	—	—	—	—	—	2,465,128	—	—	2,465,128
Building	—	8,008,331	—	—	—	—	—	—	8,008,331
Capital Improvement 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	—	1,473,739	—	—	—	—	—	—	1,473,739
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	182,627,942	2,687,286	9,692,582	66,690,820	193,923,560	49,130,723	10,723,336	804,629,635

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 tentative 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/Transfers 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.

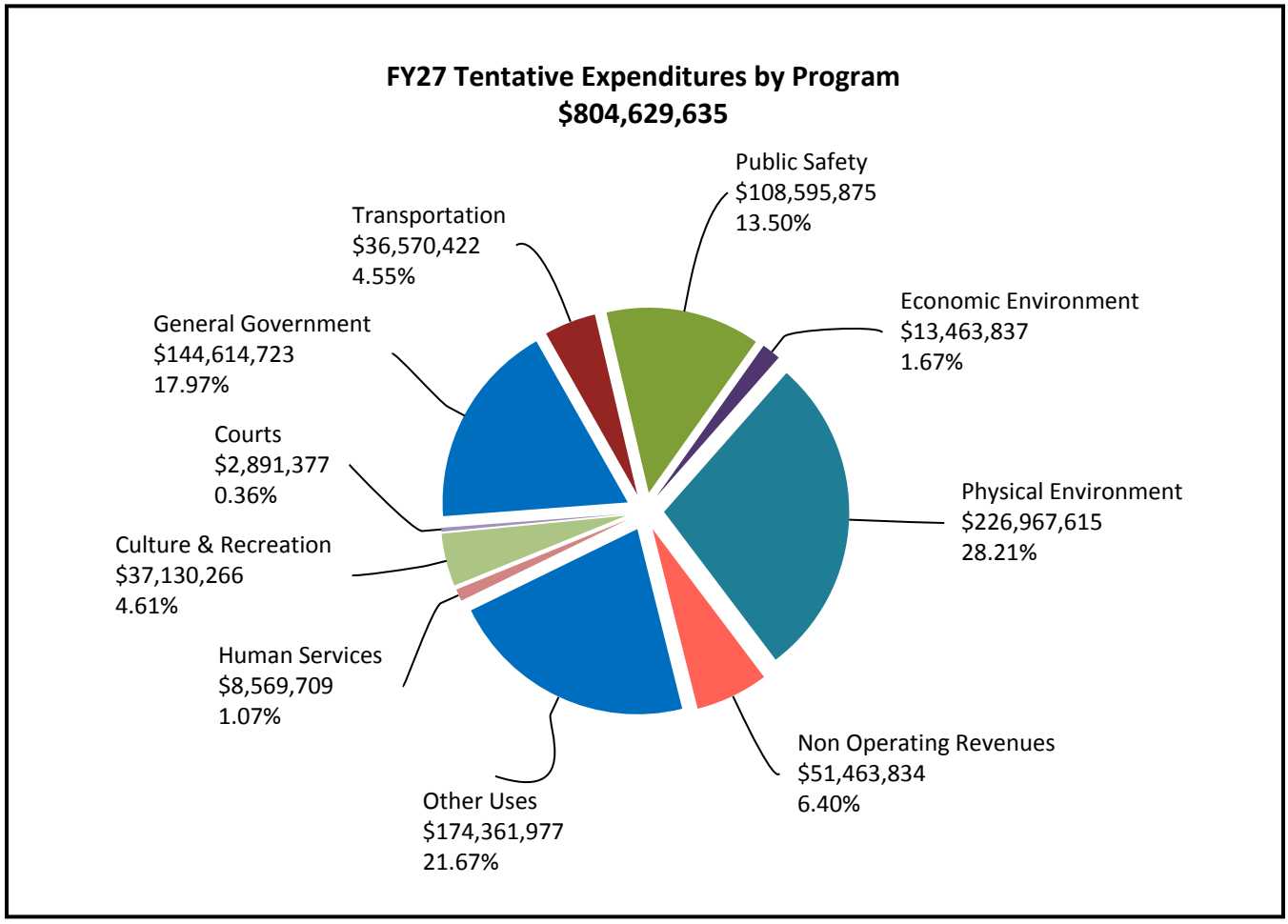
Human Services – Cost of providing services for the care, treatment and control of human illness, injury or handicap; and for the welfare of the community as a whole and its individuals. This includes Hospital Services, Health Services, Mental Health Services, Public Assistance Services, Developmental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

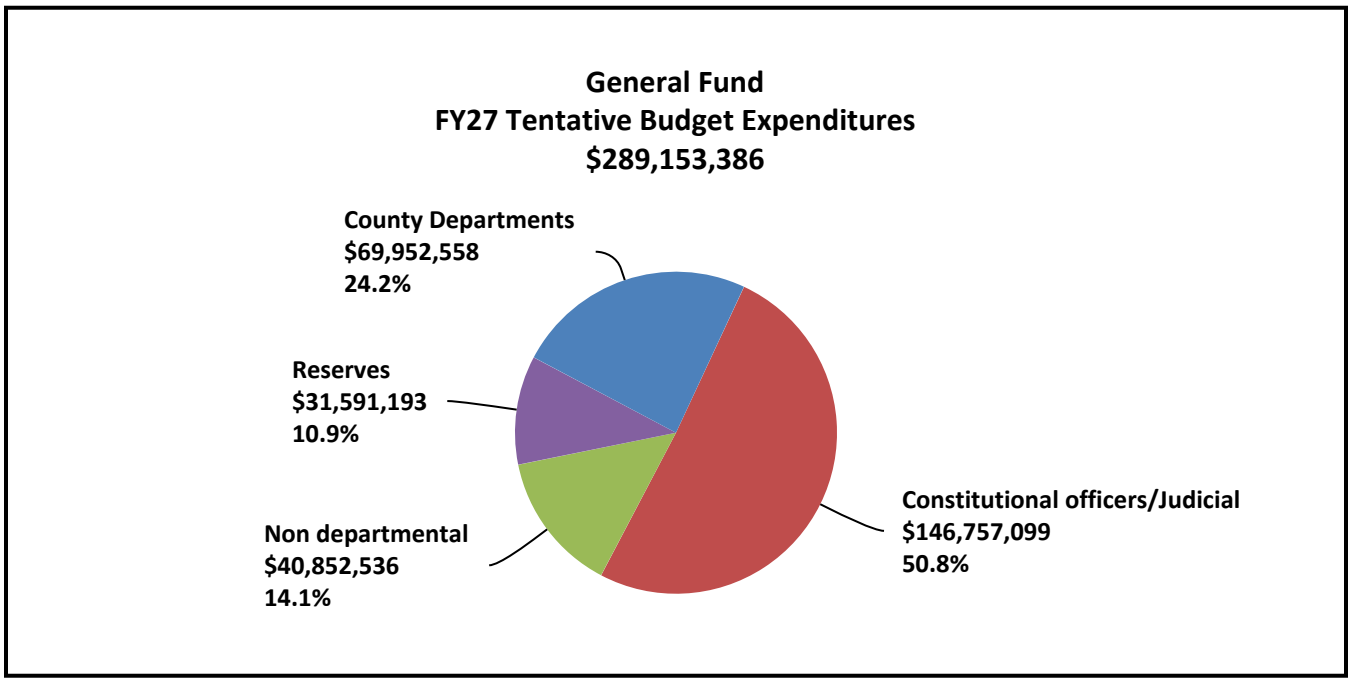
Court-related Expenditures – Includes General Court Administration for criminal and civil court costs.



**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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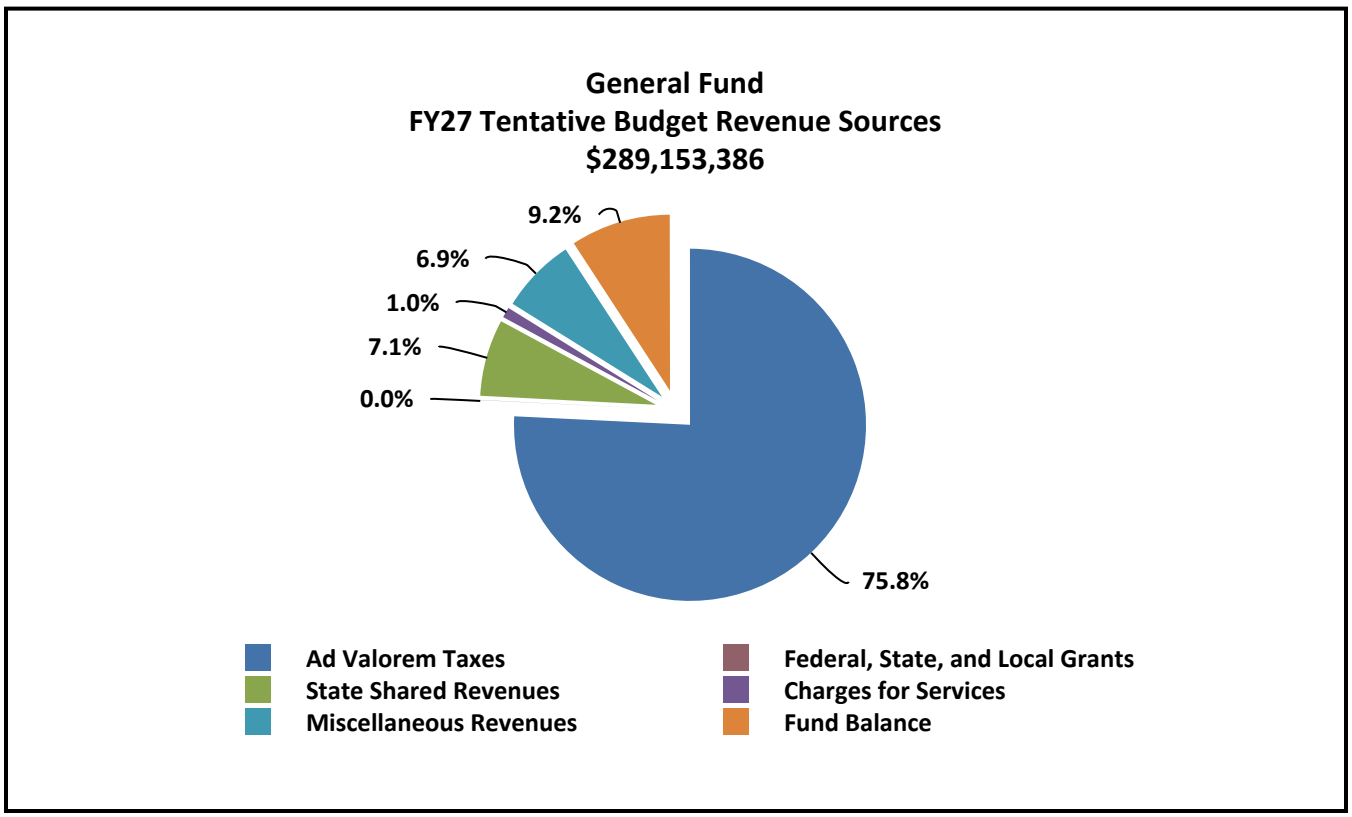
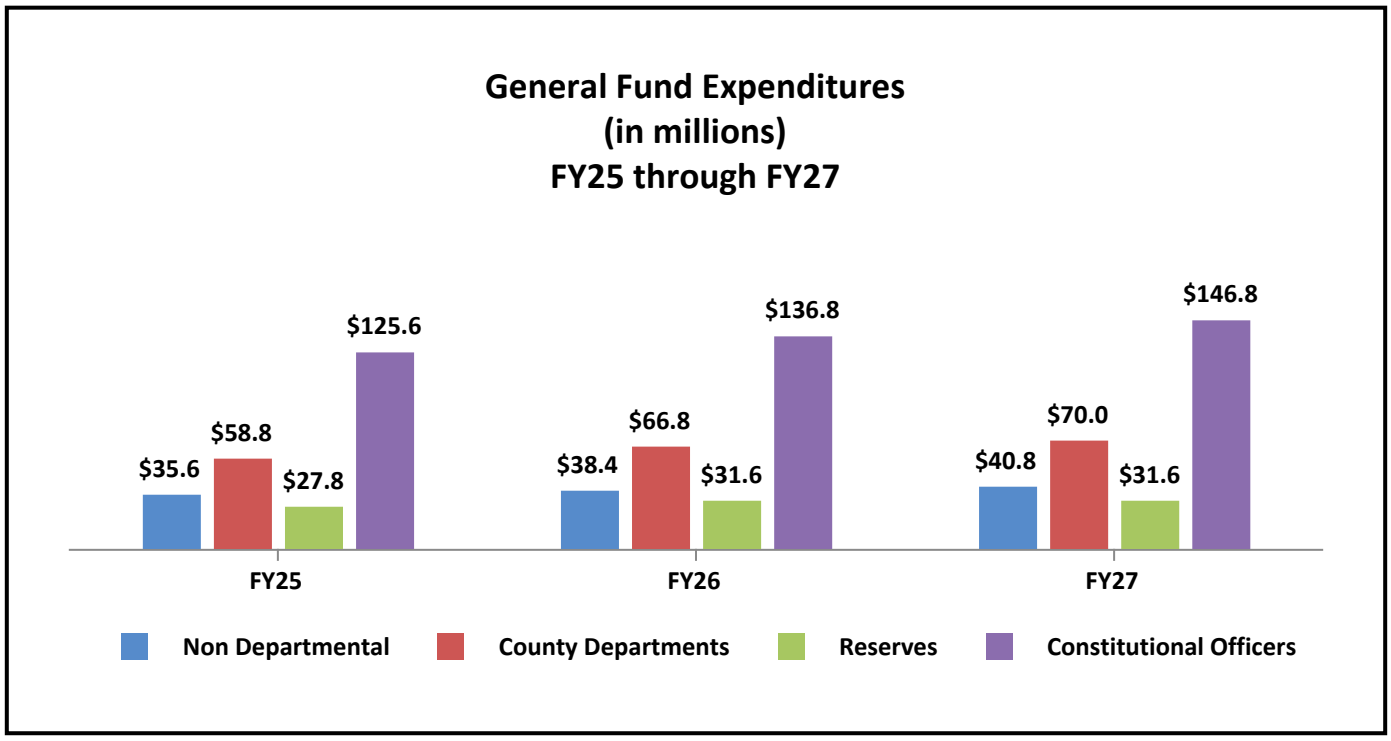
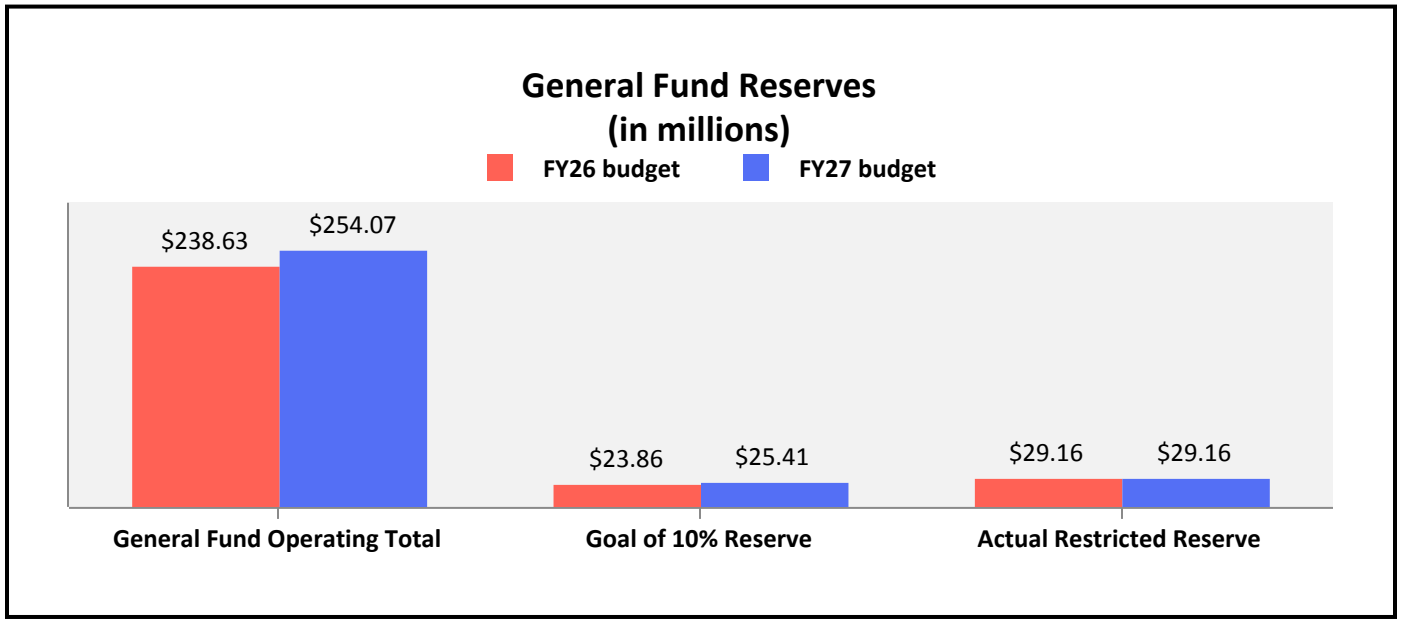




General Fund Expenditures	Percentage Change from FY25 to FY27
Non Departmental	14.6%
County Departments	19.0%
Reserves	13.7%
Constitutional Officers	16.9%



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 FY27 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 FY2026 through 2028. Projections are based on conservative taxable value growth revenue 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 FY24	ADOPTED BUDGET FY25	ADOPTED BUDGET FY26	TENTATIVE BUDGET FY27	PROJECTED BUDGET FY28	PROJECTED BUDGET FY29
REVENUES						
Ad Valorem Taxes	163,022,347	181,055,816	202,761,476	218,038,379	228,940,298	240,387,313
Ad Valorem - Delinquent	130,000	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	1,400,000	1,400,000	1,550,000	1,550,000	1,550,000	1,550,000
Fed, State, & Local Grants	190,000	190,000	200,000	100,000	100,000	100,000
State Shared Revenues	21,981,868	21,831,868	23,001,868	20,424,980	21,424,980	22,424,980
Charges for Services	2,780,500	2,841,257	2,942,431	2,833,031	2,974,683	3,123,417
Fines and Forfeits	163,600	163,600	163,600	163,600	163,600	163,600
Interest Earnings	500,000	700,000	700,000	700,000	700,000	700,000
Miscellaneous Revenues	5,105,265	6,605,265	5,363,212	5,301,161	5,301,161	5,301,161
Other Sources	2,149,597	2,149,597	3,016,803	3,016,803	3,016,803	3,016,803
Transfers	4,711,223	5,598,216	5,971,525	7,537,128	7,537,128	7,537,128
Other Non-Operating	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Sub - Total	**201,934,400**	**222,465,619**	**245,600,915**	**259,595,082**	**271,638,653**	**284,234,402**
Fund Balance	22,338,625	23,186,400	26,225,000	27,684,825	28,500,000	29,400,000
Interfund Transfer	1,937,710	2,288,011	1,761,074	1,873,479	1,873,479	1,873,479
TOTAL REVENUES	**226,210,735**	**247,940,030**	**273,586,989**	**289,153,386**	**302,012,132**	**315,507,881**
EXPENDITURES						
Personal Services	34,593,336	36,745,215	40,797,467	42,848,258	44,133,706	45,457,717
Operating Expenses	43,321,195	46,229,779	50,434,121	52,724,600	54,306,338	55,935,528
Capital Expenses	2,383,755	1,298,027	1,316,861	1,155,690	1,155,690	1,155,690
Debt Service	—	—	—	—	—	—
Transfers - Constitutional	113,087,113	123,674,277	134,537,092	142,591,062	151,146,526	160,215,318
Transfers & Reserves	32,825,336	39,992,732	46,501,448	49,833,776	50,833,776	51,833,776
TOTAL EXPENDITURES	**226,210,735**	**247,940,030**	**273,586,989**	**289,153,386**	**301,576,036**	**314,598,029**
Surplus/(Deficit)					436,096	909,852

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 taxable value growth revenue and potential maximum expense estimates based on inflationary trends,*** *and are subject to change based on economic conditions and community priorities.*

DEPARTMENT/DIVISION PERSONNEL SUMMARY

BOARD OF COUNTY COMMISSIONERS DEPARTMENTS	FY23	FY24	FY25	FY26	FY27
OPERATING FUNDS					
ADMINISTRATION					
ADMINISTRATION	8.00	11.00	12.00	12.00	13.00
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	6.00	6.00	7.00	7.00
COMMUNICATIONS	8.00	8.00	8.00	8.00	8.00
HUMAN SERVICES - COMMUNITY SERVICES	0.90	0.90	0.90	0.90	0.90
HUMAN SERVICES - VETERAN SERVICES	3.05	3.05	4.05	4.05	4.05
HUMAN SERVICES - SOCIAL SERVICES	1.65	1.65	0.85	1.25	1.25
HUMAN SERVICES - SUBSTANCE ABUSE TREATMENT ASSISTANCE	4.25	5.25	5.25	5.25	5.25
OFFICE OF TOURISM & MARKETING	3.50	4.50	4.50	4.50	4.50
HUMAN SERVICES - MEDICAL SERVICES	1.15	1.15	1.15	1.15	1.15
HUMAN SERVICES - HOUSING	1.00	1.00	1.80	1.40	1.40
LEGISLATIVE DIVISION	1.00	1.00	1.00	1.00	1.00
TOTAL ADMINISTRATION	70.50	76.50	78.50	79.50	80.50
BUILDING					
ADMINISTRATION	4.00	4.00	4.00	5.00	5.00
PERMITTING/INSPECTIONS	31.00	31.00	27.00	26.00	26.00
LICENSING	1.00	1.00	6.00	7.00	7.00
CODE ENFORCEMENT	11.00	11.00	10.00	10.00	10.00
TOTAL BUILDING SERVICES	47.00	47.00	47.00	48.00	48.00
OFFICE OF COMMUNITY DEVELOPMENT					
COMMUNITY REDEVELOPMENT ADMINISTRATION	5.00	6.00	6.00	6.00	6.00
TOTAL COMMUNITY DEVELOPMENT	5.00	6.00	6.00	6.00	6.00
COUNTY ATTORNEY					
COUNTY ATTORNEY OPERATIONS	8.00	8.00	7.00	7.00	7.00
TOTAL COUNTY ATTORNEY	8.00	8.00	7.00	7.00	7.00
FIRE RESCUE					
EMERGENCY MANAGEMENT	3.50	3.50	3.50	4.50	4.50
NUCLEAR PLANNING	2.50	2.50	2.50	1.50	1.50
COMMUNICATIONS	20.00	20.00	20.00	20.00	20.00
OCEAN RESCUE	25.00	25.00	25.00	25.00	25.00
FIRE PREVENTION	5.00	7.00	6.00	6.00	6.00
ADMINISTRATION	8.00	8.00	9.00	9.00	9.00
OPERATIONS	305.00	322.50	342.50	343.50	343.50
FLEET SERVICES AND LOGISTICS	8.00	8.00	8.00	9.00	9.00
AEROMEDICAL OPERATIONS	8.00	8.50	7.50	6.50	6.50
TRAINING AND OPERATIONS MANAGEMENT	9.00	12.00	11.00	11.00	11.00
TOTAL FIRE RESCUE	394.00	417.00	435.00	436.00	436.00
GENERAL SERVICES					
ADMINISTRATION	9.00	6.00	6.00	6.00	6.00
COUNTYWIDE BUILDING REPAIR & MAINTENANCE	26.92	27.92	27.92	30.92	30.92
SHERIFF BUILDINGS REPAIR & MAINTENANCE	7.50	6.50	6.50	6.50	6.50
VEHICLE & EQUIPMENT REPAIRS	7.60	7.60	7.60	7.60	7.60
LIGHT FLEET LEASE AND REPLACEMENT	0.40	0.40	0.40	0.40	0.40
COURTHOUSE/ COURT HOLDING/ COB MAINTENANCE	2.58	2.58	2.58	2.58	2.58
TOTAL GENERAL SERVICES	54.00	51.00	51.00	54.00	54.00

DEPARTMENT/DIVISION PERSONNEL SUMMARY (cont.)

BOARD OF COUNTY COMMISSIONERS DEPARTMENTS	FY23	FY24	FY25	FY26	FY27
GROWTH MANAGEMENT					
ADMINISTRATION	4.00	4.00	4.00	4.00	4.00
COMPREHENSIVE PLANNING	6.50	6.50	6.50	6.50	6.50
DEVELOPMENT REVIEW	13.00	13.00	13.00	13.00	13.00
ENVIRONMENTAL	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	3.00	3.00	3.00
APPLICATION MANAGEMENT SERVICES	13.00	12.00	13.00	11.00	11.00
TECHNICAL MANAGEMENT SERVICES	9.00	9.00	9.00	9.00	9.00
COMMUNICATION SERVICES	8.00	8.00	8.00	9.00	10.00
PROJECT MANAGEMENT SERVICES	10.00	10.00	7.00	8.00	8.00
TOTAL INFORMATION SERVICES	42.00	41.00	40.00	40.00	41.00
LIBRARY					
ADMINISTRATION	3.00	3.00	3.00	3.00	3.00
PUBLIC SERVICES	49.00	49.00	49.00	52.00	52.00
TOTAL LIBRARY	52.00	52.00	52.00	55.00	55.00
PARKS & RECREATION					
ADMINISTRATION	3.35	3.35	3.43	3.93	3.93
OPERATIONS	53.50	53.50	53.41	52.41	52.41
INDIAN RIVERSIDE PARK ADMINISTRATION	2.55	2.85	3.53	3.03	3.03
RECREATION PROGRAMS	10.85	10.25	9.72	9.72	9.72
RECREATION GRANTS	5.05	5.05	3.75	3.75	3.75
COOPERATIVE EXTENSION SERVICES	0.00	0.00	0.00	0.00	0.00
PHIPPS PARK	1.50	1.50	1.78	1.78	1.78
SAILFISH SPLASH WATERPARK/POOL	4.20	4.20	4.24	4.24	4.24
SAILFISH SANDS GOLF COURSE OPERATIONS	3.00	3.30	5.14	5.14	5.14
TOTAL PARKS & RECREATION	84.00	84.00	85.00	84.00	84.00
PUBLIC WORKS					
ADMINISTRATION	6.00	6.00	8.00	8.00	8.00
TRAFFIC ENGINEERING	20.00	20.00	19.00	20.00	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	9.00	9.00	9.00
CAPITAL PROJECTS	15.00	16.00	16.00	16.00	16.00
ENVIRONMENTAL RESOURCE DIVISION	7.00	7.00	10.50	10.50	10.50
ENGINEERING SERVICES	12.00	13.00	14.00	14.00	14.00
STORMWATER MAINTENANCE PROGRAM	17.00	17.00	17.00	18.30	18.30
FIELD OPERATIONS	49.00	48.00	47.00	45.70	45.70
MOSQUITO CONTROL	13.00	13.00	13.00	13.00	13.00
COASTAL MANAGEMENT (w/ENVIRONMENTAL RESOURCE DIVISION beginning FY25)	3.50	3.50	0.00	0.00	0.00
REAL PROPERTY	4.50	5.50	5.00	5.00	5.00
VETERANS TRANSIT SERVICES	1.00	1.00	1.00	1.00	1.00
TOTAL PUBLIC WORKS	167.50	169.50	170.50	171.50	171.50
TOTAL PERSONNEL FOR OPERATING FUNDS	**952.00**	**980.00**	**1000.00**	**1009.00**	**1011.00**

DEPARTMENT/DIVISION PERSONNEL SUMMARY (cont.)

BOARD OF COUNTY COMMISSIONERS DEPARTMENTS	FY23	FY24	FY25	FY26	FY27
ENTERPRISE FUNDS					
AIRPORT					
ADMINISTRATION	3.50	3.50	3.00	3.00	3.00
OPERATIONS	4.50	4.50	5.00	6.00	6.00
CUSTOMS	0.00	0.00	0.00	0.00	0.00
TOTAL AIRPORT	8.00	8.00	8.00	9.00	9.00
UTILITIES AND SOLID WASTE					
ADMINISTRATION	11.80	11.80	9.50	9.50	9.50
TRANSFER STATION OPERATIONS	7.69	8.79	9.70	9.70	9.70
PUMP OUT BOAT	2.00	2.00	2.00	2.00	2.00
CONSTRUCTION AND DEBRIS	8.08	8.18	7.85	7.85	7.85
TECHNICAL SERVICES	10.70	12.70	14.00	13.00	13.00
CUSTOMER SERVICE	13.00	15.00	15.00	19.00	19.00
MAINTENANCE - WATER	26.25	27.10	24.70	22.70	22.70
MAINTENANCE - SEWER	24.45	27.30	30.70	30.70	30.70
TREATMENT - WATER	16.50	16.50	17.50	17.50	17.50
TREATMENT - SEWER	14.50	13.50	12.50	12.50	12.50
LONG-TERM CARE	2.03	2.13	1.05	1.05	1.05
HAZARDOUS WASTE	3.00	3.00	3.50	3.50	3.50
TOTAL UTILITIES AND SOLID WASTE	140.00	148.00	148.00	149.00	149.00
TOTAL PERSONNEL FOR ENTERPRISE FUNDS	**148.00**	**156.00**	**156.00**	**158.00**	**158.00**
BOARD OF COUNTY COMMISSIONERS					
OPERATING FUNDS	952.00	980.00	1,000.00	1,009.00	1,011.00
ENTERPRISE FUNDS	148.00	156.00	156.00	158.00	158.00
TOTAL BOCC PERSONNEL FTEs	1100.00	1136.00	1156.00	1167.00	1169.00
CONSTITUTIONAL OFFICERS					
CLERK OF THE COURT	19.00	21.00	24.00	25.50	25.40
PROPERTY APPRAISER	41.00	40.00	41.00	41.00	41.00
SHERIFF	608.00	621.00	630.00	640.00	647.00
SUPERVISOR OF ELECTIONS	9.00	11.00	11.00	12.00	12.00
TAX COLLECTOR	75.00	75.00	75.00	75.00	75.00
TOTAL FTEs FOR CONSTITUTIONAL OFFICERS	752.00	768.00	781.00	793.50	800.40
TOTAL FTEs FOR BOCC & CONSTITUTIONAL OFFICERS	**1852.00**	**1904.00**	**1937.00**	**1960.50**	**1969.40**

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, 2025. A more detailed analysis is available in the Martin County, Florida Annual Comprehensive Financial Report (ACFR), fiscal year ending September 2025.

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 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	$858,000
Series 2018 Revenue Note	Special Assessment Revenue Note / North River Shores Special Assessment	$5,050,000	09/27/18	09/30/39	$3,075,643
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	$38,840,000	05/23/19	07/30/39	$29,310,000
Series 2026 Revenue Note	Half-Cent Sales Tax Revenue Bonds - Various capital projects including a County Operations Facility	$59,685,000	06/12/26	07/01/46	$59,685,000
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	$8,042,000
Capital Lease Purchase	Trane Jail Contract	$12,817,801	11/17/17	04/01/32	$6,014,165
Capital Lease Purchase	2025 Trane Energy Project	$5,221,715	09/26/25	12/01/40	$5,149,035
Capital Lease Purchase	2024 Fire Equipment	$2,216,641	03/15/24	05/01/30	$1,409,129
	Total Revenue Bonds/Notes/Leases	**$139,613,157**			**$113,542,972**
Capital Lease Purchase - Sheriff	2020 H125 Airbus Helicopter & Mission Equipment	$5,012,851	11/18/20	09/30/28	$1,339,237
Capital Lease Purchase - Sheriff	2024 Dell Equipment	$348,953	07/31/24	07/31/27	$91,395
Capital Lease Purchase - Sheriff	2025 Dell Equipment	$221,995	04/01/25	04/01/28	$110,842
Capital Lease Purchase - Sheriff	Airbus	$5,824,891	07/31/24	05/09/33	$5,135,391
	Total Revenue Bonds/Notes/Leases including Sheriff	**$151,021,847**			**$120,219,837**
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	$25,245,000
State Revolving Loan	Golden Gate	$9,191,946	04/15/23	10/15/42	$7,459,452
	Total Utility Revenue Bonds / Notes	**$56,951,946**			**$32,704,452**
	TOTAL ALL ISSUES	**$207,973,793**			**$152,924,289**

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
2026	6,408,367	1,897,200	3,280,001	493,701
2027	3,688,468	1,725,635	2,588,555	450,812
2028	3,833,327	1,579,820	2,324,454	373,833
2029	3,542,110	1,427,893	1,638,166	306,500
2030	3,685,046	1,282,109	1,687,823	256,843
2031-2035	16,886,517	4,098,691	3,801,749	738,149
2036-2040	11,921,175	1,075,814	2,079,291	285,256
2041-2045			231,765	4,690
	$49,965,010	**$13,087,162**	**$17,631,804**	**$2,909,784**

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

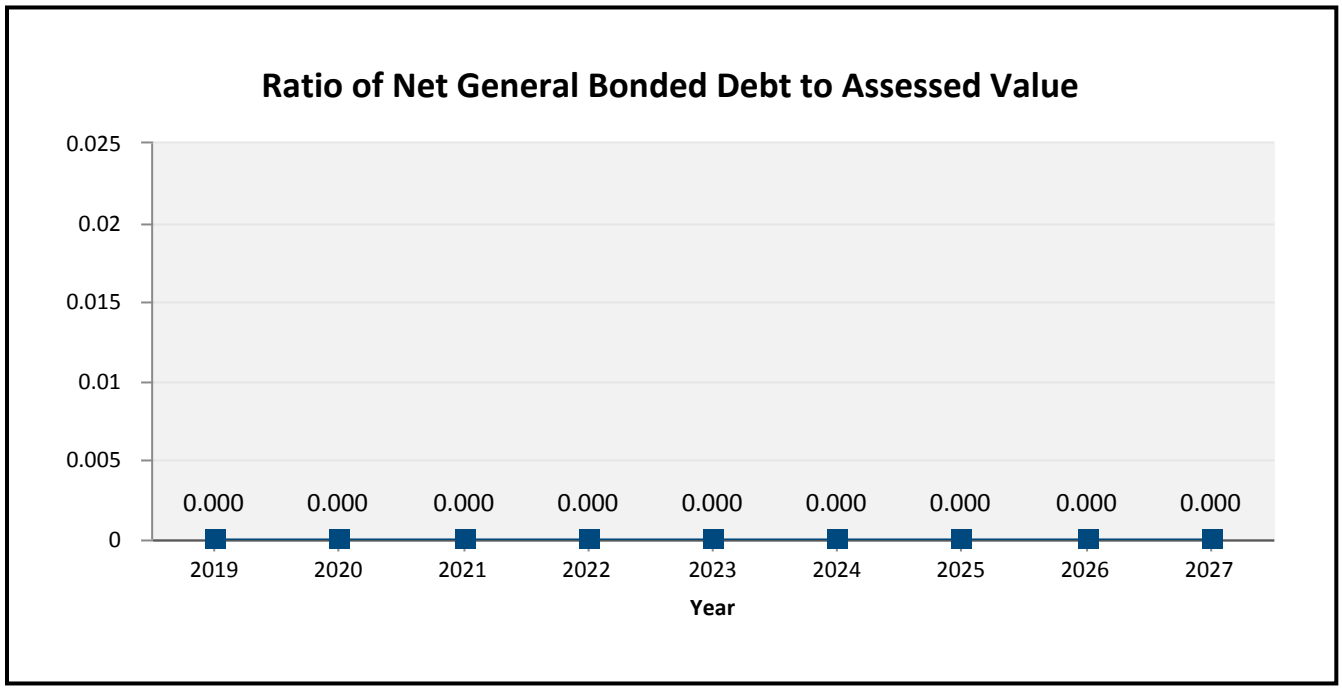
Year Ended September 30	Principal	Interest	Sinking Fund Requirements
2026	5,946,900	1,331,775	7,278,675
2027	2,556,900	184,925	2,741,825
2028	2,666,900	184,925	2,851,825
2029	2,776,900	184,925	2,961,825
2030	2,886,900	184,925	3,071,825
2031-2035	12,824,501	924,625	13,749,126
2036-2040	7,999,501	469,625	8,469,126
2041-2045	1,154,750	0	1,154,750
	$38,813,252	**$3,465,725**	**$ 42,278,977**
Less: unamortized discount			0
Deferred accounting loss on refunding			(2,723,956)
Amounts representing interest			(3,465,725)
Plus: unamortized premium			5,445,838
Total long-term debt:			**$ 41,535,134**

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 FY19 through FY27 the ratio is zero.

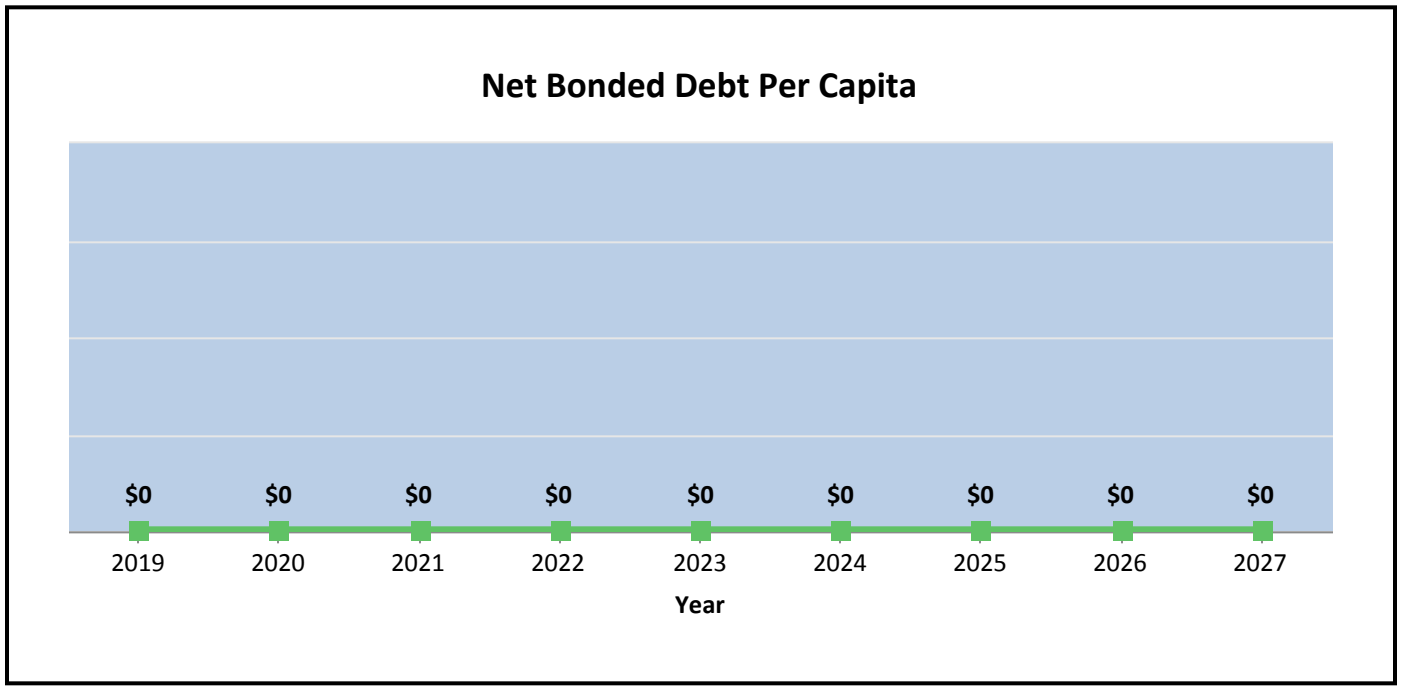


The ratio of net direct long-term debt as a percent of assessed taxable valuation over the measurement period has been decreasing due to a conscious effort to maintain a strong pay-as-you-go financing philosophy. Martin County's Fiscal Policy recommends a self-imposed debt ratio to assessed taxable value 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 $1,254,664,950 remaining in unused debt capacity.

Assessed Value (net of exemptions)	$41,822,164,988
3% of Assessed Value	$1,254,664,950
GO Bonds	$0
Unused Borrowing	$1,254,664,950

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.



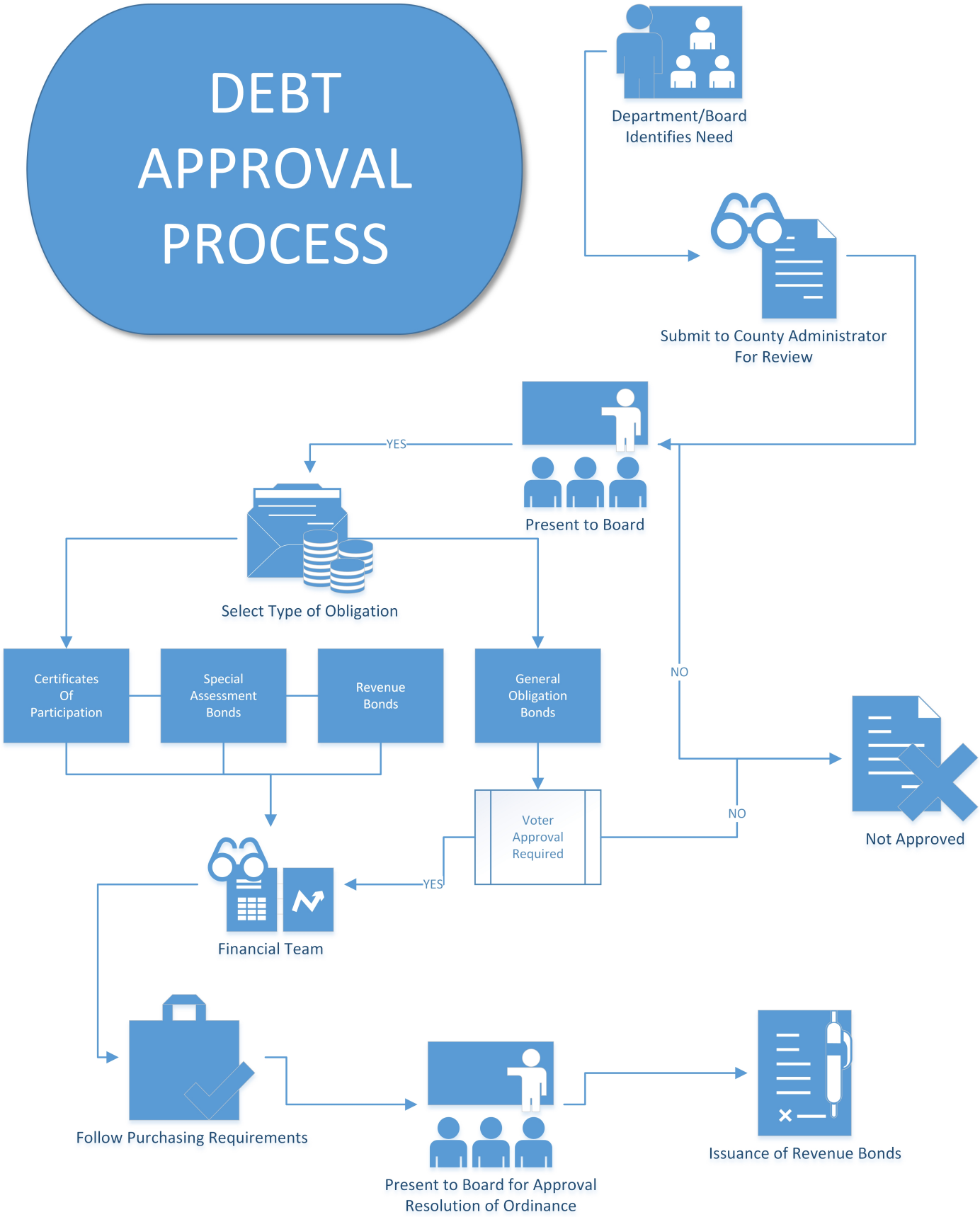
The per capita net debt ratio shows how the growth in debt is changing relative to changes in population. Generally, net debt per capita of $300 to $500 is considered acceptable. Martin County Fiscal Policy recommends a debt level of less than $900 per County resident.

Bond Ratings

As Of May 7, 2026	Moody's	Standard & Poor's	Fitch
Series Half-Cent Sales Tax Revenue Bonds	NR	AA	NR
Water and Sewer Rating	NR	AA+	AA+

Effect of Debt Levels on Current County Operations

Martin County continues to be in a strong debt-capacity position and appears to have substantial untapped borrowing power to support future capital priorities. The County's available debt capacity not only preserves flexibility for strategically financing long-term infrastructure needs, but also strengthens operational cash flow by reducing pressure on annual budgets. This fiscal strength enhances the County's ability to plan proactively, respond to emerging needs, and maintain long-range financial stability while continuing to deliver high-quality public services.


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

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 FY27 Technology Investment Plan, totaling $13,850,205 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.

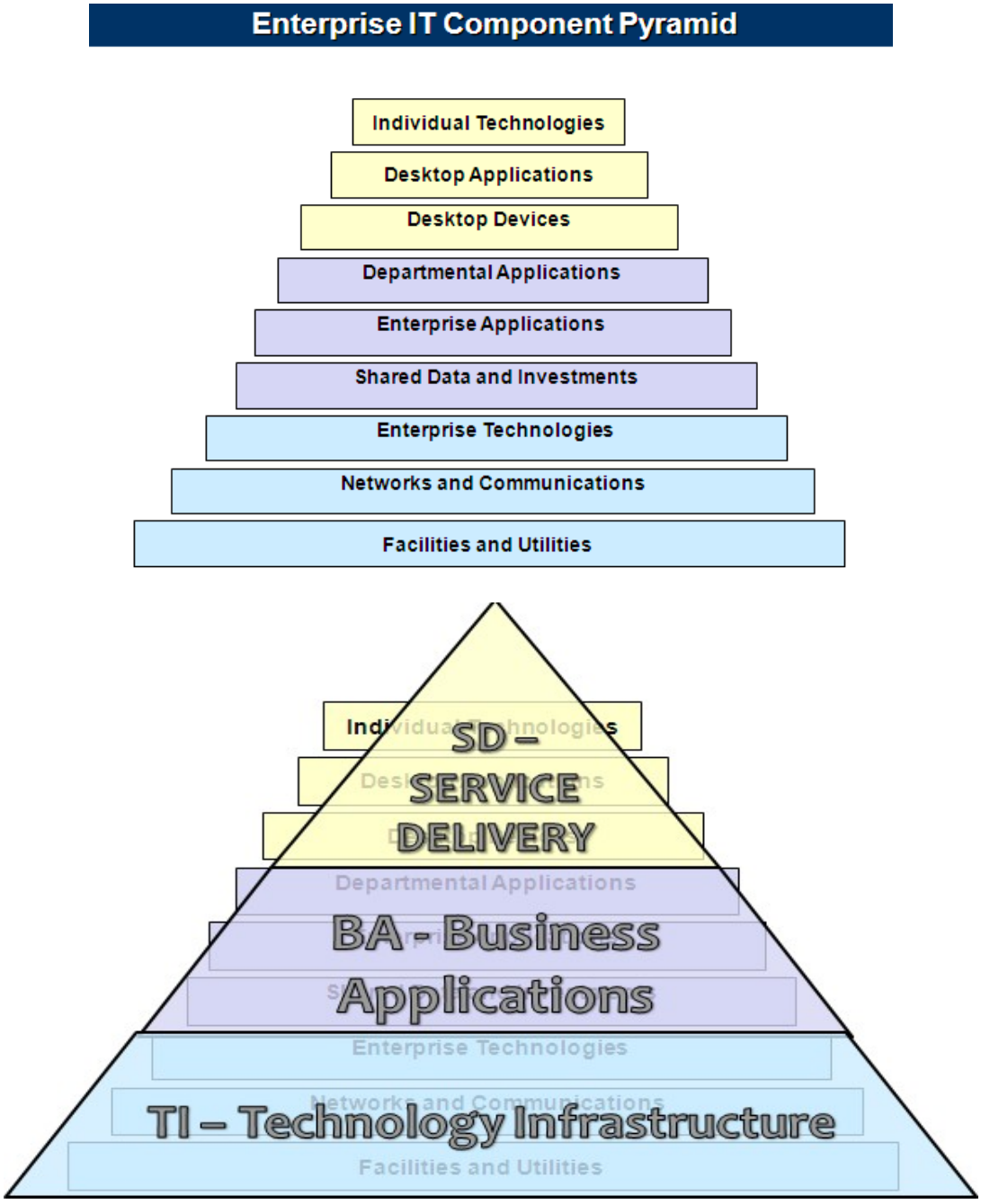
These TIP programs can be viewed in the FY27 Expenditure Summary shown below.

FY27 EXPENDITURE SUMMARY

TIP PROGRAM		FY27 BUDGET
T01006 - ASSET & WORK MGMT SYSTEM		509,000
T01007 - DEPARTMENTAL HARDWARE & SOFTWARE TRACKING		26,000
T01008 - GEOGRAPHIC INFORMATION SYSTEM - GIS		457,410
T01011 - AERIAL PHOTOGRAMMETRY		285,000
T02001 - UTILITY FINANCIAL MANAGEMENT SYSTEM		649,005
T02002 - FINANCIAL MGMT SYSTEM - BANNER		542,100
T02005 - DATA NETWORK & WIRELESS SERVICES		605,294
T02007 - WEB SERVICES INTERNET/INTRANET		435,047
T02009 - PUBLIC SAFETY RADIO SYSTEMS		1,498,315
T02010 - COUNTYWIDE TELEPHONE SYSTEM		521,863
T02011 - IT DATA CENTER SERVICES		2,081,251
T04002 - VENDOR SUPPORTED APPLICATIONS		672,534
T04004 - DESKTOP HARDWARE REPLACEMENT PROGRAM		405,161
T04005 - LIBRARY SYSTEMS		477,335
T04006 - FIRE RESCUE SYSTEMS		417,521
T04007 - DOCUMENT MANAGEMENT SYSTEMS		253,400
T0400A - MOBILE DEVICE REPLACEMENT PROGRAM		115,168
T12001 - COMMUNITY BROADBAND NETWORK		97,000
T14001 - LAND MANAGEMENT SYSTEM		548,820
T18001 - PARKS MANAGEMENT SYSTEM		144,714
T19001 - BUDGET & PLANNING SYSTEM		228,200
T22001 - DATABASE MANAGEMENT SYSTEM		862,451
T23001 - TIME & ATTENDANCE		192,331
T25004 - DESKTOP ENTERPRISE APPLICATIONS		743,910
T26001 - CYBERSECURITY SYSTEMS		1,081,375
TOTALS	$	13,850,205

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.



IV. 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 December 2, 2025.

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 2026

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 and Special District A-61 (Hutchinson Island).

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. Fiscal 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 alter 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 Finance Purchase Agreements 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
  - Finance Purchase Agreements
  - 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 was 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 2026

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) = 80.50

- **Administration Division**
  Total Full Time Equivalents (FTE) = 13.00
- **Office of Management & Budget**
  Total Full Time Equivalents (FTE) = 11.00
- **Commission**
  Total Full Time Equivalents (FTE) = 10.00
- **Human Resources & Risk Management**
  Total Full Time Equivalents (FTE) = 12.00
- **Purchasing**
  Total Full Time Equivalents (FTE) = 7.00
- **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) = 1.25
- **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) = 1.40
- **Legislative**
  Total Full Time Equivalents (FTE) = 1.00

				FY 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	78.50	79.50	80.50	1.00	1.26%
Total Budget Dollars	16,861,690	12,809,407	13,664,137	854,730	6.67%

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.

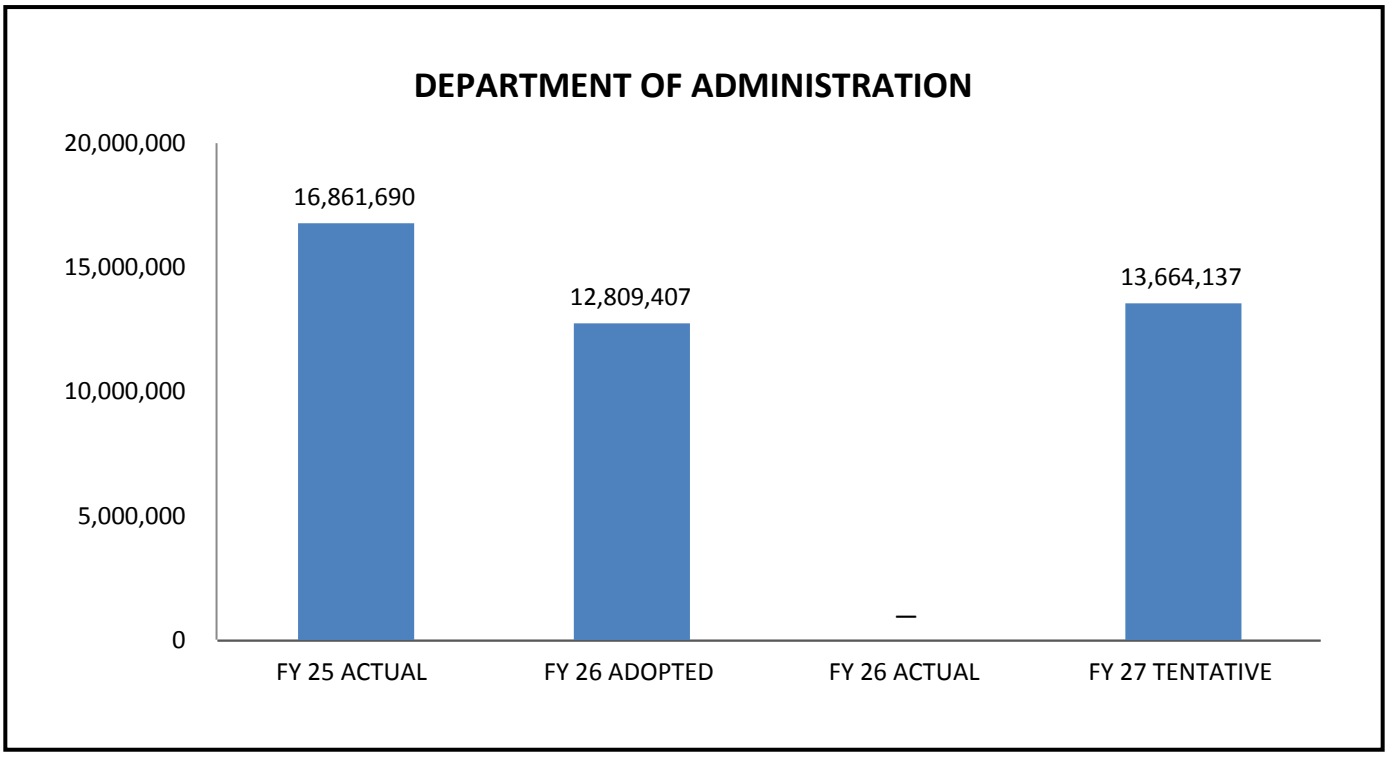
Key Issues and Trends

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

Administration

Program Summary

Program	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Administration Division	2,140,436	2,170,634	0	2,272,237
Office of Management & Budget	1,345,631	1,360,632	0	1,469,861
Commission	1,240,722	1,270,622	0	1,316,202
Human Resources & Risk Mgmt	1,527,076	1,650,867	0	1,672,352
Purchasing	630,618	656,594	0	844,334
Communications	960,863	978,014	0	1,048,810
Human Services - Community Services	119,558	120,737	0	130,444
Human Services - Veterans Services	301,883	366,772	0	381,267
Human Services - Social Services	420,417	98,824	0	90,319
Human Services - Substance Abuse Treatment Assist	3,130,993	880,068	0	770,985
Office of Tourism and Marketing	2,855,802	2,631,421	0	3,013,921
Human Services - Medical Services	139,157	363,602	0	372,278
Human Services - Housing	1,924,882	125,308	0	146,598
Legislative Division	123,652	135,312	0	134,529
Total Expenses	**16,861,690**	**12,809,407**	**0**	**13,664,137**



Administration

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01100 Executive Salaries	911,119	898,528	0	696,589
01200 Regular Salaries	5,624,188	5,684,745	0	6,261,513
01300 Other Salaries	15,660	15,600	0	15,600
01400 Overtime	3,099	0	0	3,300
01501 Cell Phone Stipend	7,193	7,340	0	6,960
01502 Internet Access Stipend	482	480	0	480
01504 Class C Meal Reimbursement	155	0	0	0
02101 FICA	376,634	403,819	0	425,988
02102 Medicare	90,909	94,443	0	99,628
02200 Retirement Contributions	1,305,283	1,339,607	0	1,307,595
02300 Life and Health Insurance	1,030,269	1,150,714	0	1,287,001
03101 Professional Services - IT	2,475	8,000	0	0
03400 Other Contractual Services	366,545	509,158	0	539,867
03413 Banking Fees	1,399	0	0	1,560
03405 IT Services	0	1,341	0	1,341
03410 Other Contractual Svcs - Staffing	460,727	196,600	0	187,100
04000 Travel and Per Diem	113,390	129,629	0	127,629
04001 Travel and Per Diem/Mandatory	212	5,700	0	5,700
04002 Travel and Per Diem/Educational	50,317	60,556	0	61,056
04100 Communications	9,598	7,460	0	7,460
04101 Communications- Cell Phones	4,406	3,200	0	3,660
04104 Communications-Data/Wireless Svcs	7,814	5,035	0	6,275
04200 Freight and Postage	19,820	14,443	0	14,443
04400 Rentals and Leases	7,658	9,499	0	12,499
04401 Rentals and Leases/Pool Vehicles	15,635	10,935	0	0
04402 Rentals and Leases/Copier Leases	14,753	21,223	0	20,011
04406 Rental and Leases/Light Fleet	0	9,767	0	21,415
04600 Repairs and Maintenance	0	1,200	0	500
04610 Vehicle Repair and Maintenance	2,403	4,300	0	4,300
04611 Building Repair and Maintenance	129	0	0	0
04612 Software Maintenance	1,600	1,900	0	1,900
04614 Hardware Maintenance	2,763	1,500	0	1,500
04700 Printing and Binding	26,279	25,270	0	27,120
04800 Promotional Activities	1,928,829	1,463,791	0	1,774,012
04900 Other Current Charges	49,705	7,825	0	9,460
04910 Fleet Replacement Charge	8,135	0	0	0
05100 Office Supplies	34,033	26,600	0	25,092
05175 Computer Equipment $1,000-$4999.99	5,700	0	0	0
05179 Other Equipment $1000-$4999.99	2,914	2,500	0	2,500
05195 Non-Capital Computer Equipment	9,385	2,000	0	2,000
05199 Other Non-Capital Equipment	17,772	5,850	0	5,850

Administration

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05200 Operating Supplies	13,126	10,900	0	15,900
05204 Fuel	2,425	4,800	0	4,800
05207 Computer Supplies	372	650	0	400
05208 Software Licenses	1,665	2,960	0	4,040
05210 Food	379	0	0	0
05211 Software Services	1,296	15,488	0	0
05213 Medical Supplies	155,256	73,089	0	91,931
05400 Publications and Memberships	56,516	38,075	0	40,075
05402 Publications/Subscriptions	4,047	2,820	0	3,967
05403 On Line Database/ Subscriptions	9,260	3,430	0	3,930
05500 Training	116,118	113,014	0	115,137
06400 Furniture and Equipment	104	0	0	0
06410 Vehicles - Fleet Maintenance	57,992	0	0	0
08202 SHIP Rehabilitation	1,558,567	0	0	0
08215 Project Delivery Services	39,804	0	0	0
08300 Other Grants and Aids	2,069,561	193,000	0	194,430
09100 Interfund Transfers	245,816	0	0	0
09901 Budget Reserves For Contingencies	0	220,623	0	220,623
Total Expenses	**16,861,690**	**12,809,407**	**0**	**13,664,137**

Revenues

Revenue Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Grants	3,676,383	0	0	0
Charges for Services	266,663	163,550	0	165,982
Miscellaneous Revenues	269,383	25,000	0	25,000
General Fund	8,411,596	8,691,289	0	9,140,778
Health Care/ Medical Services	139,157	363,602	0	372,278
Tourist Development	2,855,802	2,631,421	0	3,013,921
$65 LCL ORD - ALT Juv Prog FS939.185	40,185	46,550	0	48,982
Florida Opioid Settlements	514,534	190,611	0	150,000
Road Projects	112,095	112,833	0	119,473
Other County Capital Projects	54,757	55,467	0	65,933
Consolidated Fire/EMS	156,363	159,036	0	168,278
Solid Waste	133,366	135,349	0	143,756
Consolidated - Operating	231,406	234,699	0	249,756
Total Revenues	**16,861,690**	**12,809,407**	**0**	**13,664,137**

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
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
Public Records Assistant	0.00	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**	**13.00**

Administration
Administration Division

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01100 Executive Salaries	503,138	490,653	0	528,400
01200 Regular Salaries	834,266	858,001	0	897,371
01300 Other Salaries	15,660	15,600	0	15,600
01400 Overtime	10	0	0	0
01501 Cell Phone Stipend	1,445	1,440	0	1,440
02101 FICA	68,826	79,246	0	84,034
02102 Medicare	18,922	18,533	0	19,653
02200 Retirement Contributions	313,778	319,848	0	322,280
02300 Life and Health Insurance	168,353	187,966	0	204,112
03400 Other Contractual Services	0	1,000	0	1,000
03410 Other Contractual Svcs - Staffing	87,651	120,000	0	120,000
04000 Travel and Per Diem	8,299	9,000	0	9,000
04001 Travel and Per Diem/Mandatory	15	0	0	0
04002 Travel and Per Diem/Educational	14,335	20,000	0	20,000
04100 Communications	576	1,300	0	1,300
04104 Communications-Data/Wireless Svcs	2,171	2,500	0	2,500
04200 Freight and Postage	241	500	0	500
04401 Rentals and Leases/Pool Vehicles	4,180	0	0	0
04402 Rentals and Leases/Copier Leases	1,927	3,000	0	3,000
04406 Rentals and Leases/Light Fleet	0	1,647	0	1,647
04610 Vehicle Repair and Maintenance	1,850	2,800	0	2,800
04700 Printing and Binding	2,059	2,000	0	2,000
04900 Other Current Charges	208	0	0	0
04910 Fleet Replacement Charge	2,725	0	0	0
05100 Office Supplies	3,680	1,800	0	1,800
05195 Non-Capital Computer Equipment	3,559	1,500	0	1,500
05199 Other Non-Capital Equipment	229	1,000	0	1,000
05200 Operating Supplies	2,064	2,000	0	2,000
05204 Fuel	1,481	3,800	0	3,800
05210 Food	114	0	0	0
05211 Software Services	85	0	0	0
05400 Publications and Memberships	9,347	10,000	0	10,000
05402 Publications/Subscriptions	499	500	0	500
05500 Training	10,750	15,000	0	15,000
06410 Vehicles - Fleet Acquisition	57,992	0	0	0
Total Expenses	**2,140,436**	**2,170,634**	**0**	**2,272,237**

Administration
Administration Division

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

Significant Changes
The Fiscal Year 2027 budget includes the conversion of one (1) existing contractual Public Records Assistant position to a full-time equivalent (FTE). This conversion supports continued enhancement of public records processing capacity, improved response times for records requests, and the increasing workload and compliance requirements.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Active Grants	#	117	90	N/A	90
DOR TRIM Compliance	%	100	100	N/A	100
Audit Compliance - 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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	964,255	958,190	0	1,017,661
01400 Overtime	21	0	0	0
02101 FICA	57,456	59,407	0	63,093
02102 Medicare	13,437	13,894	0	14,756
02200 Retirement Contributions	172,479	175,321	0	179,612
02300 Life and Health Insurance	127,841	138,535	0	179,454
04000 Travel and Per Diem	0	925	0	925
04002 Travel and Per Diem/Educational	385	1,610	0	1,610
04200 Freight and Postage	39	250	0	250
04401 Rentals and Leases/Pool Vehicles	20	200	0	0
04402 Rentals and Leases/Copier Leases	1,935	1,350	0	1,350
04700 Printing and Binding	1,797	4,450	0	4,450
04900 Other Current Charges	665	700	0	700
05100 Office Supplies	591	2,000	0	2,000
05195 Non-Capital Computer Equipment	1,345	0	0	0
05200 Operating Supplies	0	600	0	600
05207 Computer Supplies	372	200	0	200
05400 Publications and Memberships	2,686	1,000	0	1,000
05500 Training	308	2,000	0	2,200
Total Expenses	**1,345,631**	**1,360,632**	**0**	**1,469,861**

Accounts of Interest

04401 - Reallocated to 05500 (Training) account to reflect the operational needs anticipated for FY27.

05500 - Reallocated from 04401 (Rentals and Leases/Pool Vehicles) account to accommodate training requirements and professional certifications.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01100 Executive Salaries	407,981	407,875	0	168,189
01200 Regular Salaries	296,253	296,800	0	566,892
01501 Cell Phone Stipend	482	480	0	480
01504 Class C Meal Reimbursement	40	0	0	0
02101 FICA	42,321	43,690	0	45,575
02102 Medicare	9,898	10,218	0	10,659
02200 Retirement Contributions	279,745	280,982	0	274,016
02300 Life and Health Insurance	144,074	148,317	0	161,631
04000 Travel and Per Diem	13,126	43,300	0	43,300
04002 Travel and Per Diem/Educational	21,915	21,800	0	21,800
04100 Communications	1	0	0	0
04101 Communications- Cell Phones	1,085	1,700	0	1,700
04104 Communications-Data/Wireless Svcs	1,557	1,560	0	1,560
04200 Freight and Postage	31	500	0	500
04400 Rentals and Leases	55	50	0	50
04401 Rentals and Leases/Pool Vehicles	850	100	0	0
04402 Rentals and Leases/Copier Leases	1,927	3,000	0	3,000
04700 Printing and Binding	2,255	500	0	600
04900 Other Current Charges	0	1,000	0	1,000
05100 Office Supplies	3,706	3,000	0	3,000
05199 Other Non-Capital Equipment	5,490	500	0	500
05200 Operating Supplies	411	1,000	0	1,000
05400 Publications and Memberships	400	250	0	250
05402 Publications/ Subscriptions	0	500	0	500
05500 Training	7,122	3,500	0	10,000
Total Expenses	**1,240,722**	**1,270,622**	**0**	**1,316,202**

Accounts of Interest

04401 - Reallocated to 04700 (Printing and Binding) account to reflect the operational needs anticipated for FY27.
04700 - Reallocated from 04401 (Rentals and Leases/Pool Vehicles) account to reflect the operational needs anticipated for FY27.
05500 - Increase to accommodate training requirements and professional certifications.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Employee Training Hours	#	14,892	10,000	N/A	15,000
Employee Wellness Initiatives	#	72	40	N/A	50
Countywide Turnover Rate	%	9	10	N/A	9

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 2026 ADJ	FY 2027
Deputy Director of HR & Risk	1.00	1.00
Director of HR & Risk	1.00	1.00
Human Resources Administrator	1.00	1.00
HR & Risk Coordinator	2.00	2.00
HRIS Analyst	1.00	1.00
Human Resources Generalist	1.00	1.00
Human Resources Manager	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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	1,050,020	1,042,948	0	1,118,804
01501 Cell Phone Stipend	2,409	2,400	0	2,400
02101 FICA	61,130	64,662	0	68,288
02102 Medicare	14,297	15,123	0	15,971
02200 Retirement Contributions	170,020	180,198	0	136,773
02300 Life and Health Insurance	191,317	209,070	0	203,150
03400 Other Contractual Services	0	8,800	0	7,000
03410 Other Contractual Svcs - Staffing	1,737	66,600	0	57,100
04000 Travel and Per Diem	2,072	750	0	750
04002 Travel and Per Diem/Educational	4,093	7,316	0	7,316
04101 Communications - Cell Phones	44	0	0	460
04104 Communications-Data/Wireless Svcs	1,353	975	0	975
04200 Freight and Postage	2,429	2,500	0	2,500
04400 Rentals and Leases	3,474	5,400	0	5,400
04401 Rentals and Leases/Pool Vehicles	550	160	0	0
04402 Rentals and Leases/Copier Leases	3,012	5,310	0	5,310
04406 Rentals and Leases/Light Fleet	0	1,800	0	1,800
04610 Vehicle Repair and Maintenance	122	500	0	500
04700 Printing and Binding	3,618	2,700	0	4,200
04800 Promotional Activities	0	10,000	0	10,000
04900 Other Current Charges	129	0	0	0
04910 Fleet Replacement Charge	1,860	0	0	0
05100 Office Supplies	2,413	2,500	0	2,500
05195 Non-Capital Computer Equipment	460	0	0	0
05200 Operating Supplies	1,504	4,100	0	4,100
05204 Fuel	720	200	0	200
05400 Publications and Memberships	2,244	2,445	0	2,445
05402 Publications/Subscriptions	1,427	320	0	320
05500 Training	4,614	14,090	0	14,090
Total Expenses	**1,527,076**	**1,650,867**	**0**	**1,672,352**

Accounts of Interest

03400 - Reallocated ($300) to 04101 (Communications–Cell Phones) and ($1.5K) to 04700 (Printing and Binding). An additional ($7K) is allocated for records archiving and workforce compliance services to support anticipated operational needs in FY27.

03410 - Reallocated ($9.5K) to the Administration Technology Investment Plan (TIP) for HR software; (57k) for contractual staffing needs for FY27.

04101 - Reallocated from 03400 (Other Contractual Services) account and 04401 (Rental and Leases/Pool Vehicles) account to reflect wireless communication needs for FY27.

04401 - Reallocated to 04101 (Communications - Cell Phones) account to reflect anticipated FY27 operational needs.

04700 - Reallocated from 03400 (Other Contractual Services) account to reflect anticipated FY27 operational needs.

Administration
Human Resources & Risk Management

Significant Changes
There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
Assistant Procurement Supervisor	1.00	1.00
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	**7.00**	**7.00**

Administration
Purchasing

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	457,077	467,113	0	577,623
02101 FICA	27,597	28,961	0	35,813
02102 Medicare	6,454	6,773	0	8,376
02200 Retirement Contributions	91,425	94,235	0	106,491
02300 Life and Health Insurance	37,355	47,552	0	104,071
04000 Travel and Per Diem	1,595	0	0	0
04002 Travel and Per Diem/Educational	1,502	2,000	0	2,000
04200 Freight and Postage	24	100	0	100
04401 Rentals and Leases/Pool Vehicles	0	300	0	0
04700 Printing and Binding	0	200	0	200
04900 Other Current Charges	63	0	0	0
05100 Office Supplies	968	1,500	0	1,500
05199 Other Non-Capital Equipment	531	0	0	0
05200 Operating Supplies	705	0	0	0
05208 Software License	400	360	0	360
05400 Publications and Memberships	1,240	1,500	0	1,500
05500 Training	3,681	6,000	0	6,300
Total Expenses	**630,618**	**656,594**	**0**	**844,334**

Accounts of Interest

04401 - Reallocated to 05500 (Training) account to reflect the operational needs anticipated for FY27.

05500 - Reallocated from 04401 (Rental and Leases/Pool Vehicles) account for professional certifications and training essential for departmental operations.

Significant Changes

One (1) FTE position (Purchasing Coordinator) was reallocated from the Parks and Recreation Department during FY26 and reclassified to Senior Purchasing Agent to support increased operational demands and procurement needs.

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, Linked In).
- 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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Media coverage	#	106:159	66:119	N/A	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
Audience reached on all social media platforms	#	641,000	368,000	N/A	2,000,000*
Number of posts on comms social media platforms	#	N/A	N/A	N/A	1,000
Videos and meetings produced	#	162	150	N/A	150

* All communications - managed social media platforms.

** New measurement criteria.

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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	641,774	641,314	0	672,858
01400 Overtime	3,043	0	0	3,300
01501 Cell Phone Stipend	723	720	0	360
02101 FICA	37,977	39,761	0	41,717
02102 Medicare	8,882	9,299	0	9,756
02200 Retirement Contributions	87,899	89,976	0	91,441
02300 Life and Health Insurance	111,072	128,853	0	160,987
03400 Other Contractual Services	0	1,500	0	0
03405 IT Services	0	1,341	0	1,341
04000 Travel and Per Diem	0	2,000	0	0
04002 Travel and Per Diem/Educational	2,440	2,000	0	3,500
04100 Communications	6,837	5,800	0	5,800
04101 Communications-Cell Phones	848	1,000	0	1,000
04200 Freight and Postage	511	100	0	100
04401 Rentals and Leases/Pool Vehicles	150	1,200	0	0
04402 Rentals and Leases/Copier Leases	1,314	2,400	0	2,700
04406 Rentals and Leases/Light Fleet	0	6,320	0	7,520
04600 Repairs and Maintenance	0	500	0	500
04610 Vehicle Repair and Maintenance	432	1,000	0	1,000
04611 Building Repair and Maintenance	129	0	0	0
04612 Software Maintenance	1,600	1,900	0	1,900
04614 Hardware Maintenance	2,763	1,500	0	1,500
04700 Printing and Binding	844	1,050	0	1,300
04800 Promotional Activities	57	500	0	500
04900 Other Current Charges	303	2,000	0	500
04910 Fleet Replacement Charge	3,550	0	0	0
05100 Office Supplies	4,703	8,000	0	4,000
05175 Computer Equipment $1,000-$4999.99	1,405	0	0	0
05179 Other Equipment $1000-$4999.99	1,684	2,500	0	2,500
05195 Non-Capital Computer Equipment	600	500	0	500
05199 Other Non-Capital Equipment	10,941	4,000	0	4,000
05200 Operating Supplies	5,538	2,000	0	7,000
05204 Fuel	224	500	0	500
05207 Computer Supplies	0	250	0	0
05208 Software Licenses	1,265	1,300	0	1,300
05210 Food	265	0	0	0
05211 Software Services	671	0	0	0
05400 Publications and Memberships	7,703	4,000	0	6,000
05403 On Line Database/ Subscriptions	3,010	3,430	0	3,930
05500 Training	9,601	9,500	0	9,500

Administration
Communications

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
06400 Furniture and Equipment	104	0	0	0
Total Expenses	**960,863**	**978,014**	**0**	**1,048,810**

Accounts of Interest

01400 - Increase based on actuals and anticipated operational needs for FY27.
01501 - Decrease based on actuals.
03400 - Reallocated to 04002 (Travel and Per Diem/Educational) account to align with anticipated operational needs for FY27.
04000 - Reallocated to 05400 (Publications and Memberships) account to reflect the operational needs anticipated for FY27.
04002 - Reallocated from 03400 (Other Contractual Services) account for the anticipated travel expenses essential to departmental operations.
04401 - Reallocated to 04406 (Rentals and Leases/Light Fleet) account to reflect the operational needs anticipated for FY27.
04402 - Increase based on actuals and anticipated operational needs for FY27.
04406 - Reallocated from 04401 (Rental and Leases/Pool Vehicles) account for Light Fleet Lease.
04700 - Reallocated from 05207 (Computer Supplies) account to reflect the anticipated operational needs for FY27.
04900 - Reallocated to 05200 (Operating Supplies) and 05403 (On Line Database/ Subscriptions) accounts to reflect the anticipated operational needs for FY27.
05100 - Reallocated to 05200 (Operating Supplies) account to reflect the anticipated operational needs for FY27.
05200 - Reallocated from 04900 (Other Current Charges) account and 05100 (Office Supplies) account to reflect the operational needs anticipated for FY27.
05207 - Reallocated to 04700 (Printing and Binding) account to reflect the operational needs anticipated for FY27.
05403 - Reallocated from 04900 (Other Current Charges) account to reflect the operational needs anticipated for FY27.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	83,805	82,959	0	89,884
01501 Cell Phone Stipend	144	144	0	144
02101 FICA	4,834	5,143	0	5,573
02102 Medicare	1,130	1,203	0	1,303
02200 Retirement Contributions	11,531	11,639	0	12,215
02300 Life and Health Insurance	18,110	19,649	0	21,325
04200 Freight and Postage	4	0	0	0
Total Expenses	**119,558**	**120,737**	**0**	**130,444**

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 changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	194,195	231,617	0	241,730
01400 Overtime	15	0	0	0
01501 Cell Phone Stipend	327	500	0	480
02101 FICA	11,333	14,360	0	14,987
02102 Medicare	2,650	3,358	0	3,505
02200 Retirement Contributions	26,717	32,496	0	32,851
02300 Life and Health Insurance	43,090	61,842	0	52,812
04000 Travel and Per Diem	1,241	2,654	0	2,654
04001 Travel and Per Diem/Mandatory	197	5,700	0	5,700
04002 Travel and Per Diem/Educational	1,849	0	0	0
04104 Communications Data/ Wireless Svcs	0	0	0	240
04200 Freight and Postage	149	500	0	500
04400 Rentals and Leases	3,055	4,049	0	7,049
04401 Rentals and Leases/Pool Vehicles	370	400	0	0
04402 Rentals and Leases/Copier Leases	1,503	1,161	0	1,503
04406 Rentals and Leases/Light Fleet	0	0	0	5,224
04600 Repairs and Maintenance	0	700	0	0
04700 Printing and Binding	1,203	1,450	0	1,450
04800 Promotional Activities	1,095	2,500	0	1,095
04900 Other Current Charges	1,844	75	0	3,210
05100 Office Supplies	4,417	2,000	0	4,417
05175 Computer Equipment $1000-$4999.99	2,810	0	0	0
05195 Non-Capital Computer Equipment	1,091	0	0	0
05199 Other Non-Capital Equipment	580	0	0	0
05200 Operating Supplies	17	100	0	100
05208 Software Licenses	0	0	0	1,080
05211 Software Services	369	0	0	0
05400 Publications and Memberships	300	680	0	680
05500 Training	1,464	630	0	0
Total Expenses	**301,883**	**366,772**	**0**	**381,267**

Accounts of Interest

04104 - Increase to reflect contracted rate for iPad data plan services under the existing service agreement.
04400 - Reallocated from Human Services - Substance Abuse Treatment Assistance division, 03101 (Professional Services IT) account to reflect the operational needs anticipated for FY27.
04401 - Reallocated to 04900 (Other Current Charges) account to reflect the operational needs anticipated for FY27.
04402 - Increase based on actual expenditures and anticipated operational needs for FY27.
04406 - Increase to reflect the cost of a dedicated vehicle lease to support department operations.
04600 - Reallocated to 04900 (Other Current Charges) account to reflect the operational needs anticipated for FY27.
04600 - Reallocated to 04900 (Other Current Charges) account to reflect the operational needs anticipated for FY27.

Administration
Human Services - Veterans Services

04600 - Reallocated to 04900 (Other Current Charges) account to reflect the operational needs anticipated for FY27.
04900 - Reallocated from 04401 (Rental and Leases/Pool Vehicles), 04600 (Repairs and Maintenance) and 05500 (Training) accounts to reflect the operational needs anticipated for FY27.
05100 - Increase based on actual expenditures and anticipated operational needs for FY27.
05208 - Increase for ChatGPT licenses to support staff productivity.
05500 - Reallocated to 04900 (Other Current Charges) account to reflect the operational needs anticipated for FY27.

Significant Changes
FY 2027 includes a budget request for the lease of a dedicated vehicle for Veterans Services. Over the past year, the division has received increasing requests for home visits and community outreach but relies on a shared pool vehicle, which is often unavailable. This request will improve responsiveness and ensure consistent delivery of services to veterans throughout the community.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
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	0.60	0.60
Total FTE	**1.25**	**1.25**

Administration
Human Services - Social Services

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	76,295	39,924	0	41,779
01501 Cell Phone Stipend	48	48	0	48
02101 FICA	4,439	2,475	0	2,590
02102 Medicare	1,038	579	0	606
02200 Retirement Contributions	10,480	5,601	0	5,678
02300 Life and Health Insurance	16,468	14,171	0	3,592
03400 Other Contractual Services	3	0	0	0
04200 Freight and Postage	8	150	0	150
04401 Rentals and Leases/Pool Vehicles	1,336	1,430	0	0
04402 Rentals and Leases/Copier Leases	385	471	0	471
04700 Printing and Binding	398	425	0	425
04900 Other Current Charges	129	300	0	300
05100 Office Supplies	178	250	0	250
05200 Operating Supplies	90	0	0	0
08300 Other Grants and Aids	309,121	33,000	0	34,430
Total Expenses	**420,417**	**98,824**	**0**	**90,319**

Accounts of Interest

04401 - Reallocated to 08300 (Other Grants and Aids) account to reflect the operational needs anticipated for FY27.
08300 - Reallocated from 04401 (Rental and Leases/Pool Vehicles) account for indigent cremation and burials as required by Florida state law.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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.

Administration
Human Services - Substance Abuse Treatment Assistance

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
Case Management Coordinator	1.00	1.00
Case Manager	1.00	1.00
Drug Lab Technician	1.00	1.00
Human Services & Veterans Services Coordinator	0.25	0.25
Human Services Director	0.50	0.50
Human Services Manager	1.00	1.00
Human Services Technician	0.50	0.50
Total FTE	**5.25**	**5.25**

Administration
Human Services - Substance Abuse Treatment Assist

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	367,521	425,956	0	358,430
01501 Cell Phone Stipend	241	240	0	240
02101 FICA	21,669	26,410	0	22,223
02102 Medicare	5,068	6,177	0	5,198
02200 Retirement Contributions	50,566	59,529	0	48,710
02300 Life and Health Insurance	64,782	82,536	0	64,740
03101 Professional Services - IT	2,475	8,000	0	0
03400 Other Contractual Services	93,573	1,500	0	1,500
03410 Other Contractual Svcs - Staffing	348,890	10,000	0	0
03413 Banking Fees	1,399	0	0	1,560
04000 Travel and Per Diem	19,532	300	0	300
04002 Travel and Per Diem/Educational	1,634	500	0	500
04100 Communications	2,184	360	0	360
04101 Communications - Cell Phones	1,450	0	0	0
04104 Communications - Data/ Wireless Svs	397	0	0	0
04200 Freight and Postage	4,829	443	0	443
04401 Rentals and Leases/Pool Vehicles	3,072	1,560	0	0
04402 Rentals and Leases/Copier Leases	232	2,086	0	232
04406 Rentals and Leases/Light Fleet	0	0	0	5,224
04700 Printing and Binding	662	350	0	350
04800 Promotional Activities	10,230	0	0	0
04900 Other Current Charges	43,840	0	0	0
05100 Office Supplies	8,131	1,000	0	1,000
05195 Non-Capital Computer Equipment	1,930	0	0	0
05200 Operating Supplies	2,740	400	0	400
05208 Software Licenses	0	300	0	300
05211 Software Services	0	8,988	0	0
05213 Medical Supplies	155,256	73,089	0	91,931
05400 Publications and Memberships	2,322	1,450	0	1,450
05402 Publications/ Subscriptions	1,876	0	0	1,147
05500 Training	13,274	8,894	0	4,747
08300 Other Grants and Aids	1,655,403	160,000	0	160,000
09100 Interfund Transfers	245,816	0	0	0
Total Expenses	**3,130,993**	**880,068**	**0**	**770,985**

Accounts of Interest

03101 - Reallocated to the Veterans Services division, 04400 (Rentals and Leases) account and to Housing division, 03400 (Other Contractual Services) account to reflect the operational needs anticipated for FY27.

03410 - Reallocated to Human Services - Housing division, 03410 (Other Contractual Svs - Staffing) account to reflect the operational needs anticipated for FY27.

03413 - Reallocated from 04401 (Rental and Leases/Pool Vehicles) account to facilitate more accurate monitoring of banking fees.

04401 - Reallocated to 03413 (Banking Fees) account to facilitate more accurate monitoring of banking fees.

Administration
Human Services - Substance Abuse Treatment Assist

04402 - Reallocated to 05213 (Medical Supplies) account to reflect the operational needs anticipated for FY27.
04406 - Increase to reflect the cost of a dedicated vehicle lease to support department operations.

05211 - Reallocated to 05213 (Medical Supplies) account to reflect the operational needs anticipated for FY27.
05213 - Reallocated from 04402 (Rentals and Leases/Copier Leases), 05211 (Software Services) and 05500 (Training) accounts to reflect the operational needs anticipated for FY27.
05402 - Reallocated from 05500 (Training) account to reflect the operational needs anticipated for FY27.
05500 - Reallocated to 05213 (Medical Supplies) and 05204 (Publications/Subscriptions) accounts to reflect the operational needs anticipated for FY27.

Significant Changes
FY 2027 includes a budget request for the lease of a dedicated vehicle for Human Services to support operations across seven program areas. The additional vehicle will improve efficiency and ensure staff can reliably perform required field responsibilities.

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.

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:

Administration
Office of Tourism and Marketing

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Increase leads to newsletter database	Y/N	Yes	Yes	Yes	Yes
Increase audience and engagement on social media channels	Y/N	Yes	Yes	Yes	Yes
Ensure presence at industry and media events to increase destination awareness	Y/N	Yes	Yes	Yes	Yes
Update website with Best Practices, ADA compliance and new content	Y/N	Yes	Yes	Yes	Yes
Create new collateral & marketing materials	Y/N	Yes	Yes	Yes	Yes
Increase original content across owned assets	Y/N	Yes	Yes	Yes	Yes
Leverage Martin County's abundant natural resources to drive more eco-tourism	Y/N	Yes	Yes	Yes	Yes
Develop award-winning campaigns and programs to establish thought leadership	Y/N	Yes	Yes	Yes	Yes
Benefit local tourism-facing businesses through trainings, media opportunities, and recognition programs	Y/N	Yes	Yes	Yes	Yes
Garner organic media coverage for Martin County through public relations efforts	Y/N	Yes	Yes	Yes	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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	410,389	410,115	0	434,722
01501 Cell Phone Stipend	843	840	0	840
01504 Class C Meal Reimbursement	60	0	0	0
02101 FICA	24,526	25,427	0	26,953
02102 Medicare	5,736	5,947	0	6,303
02200 Retirement Contributions	56,463	57,539	0	64,401
02300 Life and Health Insurance	51,641	56,759	0	70,883
03400 Other Contractual Services	212,241	481,358	0	504,757
04000 Travel and Per Diem	49,233	50,000	0	50,000
04101 Communications - Cell Phones	102	0	0	0
04104 Communications-Data/Wireless Svcs	1,934	0	0	1,000
04200 Freight and Postage	11,480	9,000	0	9,000
04401 Rentals and Leases/Pool Vehicles	2,305	1,000	0	0
04402 Rentals and Leases/Copier Leases	1,453	1,300	0	1,300
04700 Printing and Binding	12,544	10,945	0	10,945
04800 Promotional Activities	1,917,448	1,450,791	0	1,762,417
05100 Office Supplies	3,076	3,600	0	3,600
05179 Other Equipment $1000-$4999.99	1,230	0	0	0
05200 Operating Supplies	20	500	0	500
05204 Fuel	0	300	0	300
05208 Software Licenses	0	1,000	0	1,000
05211 Software Services	171	0	0	0
05400 Publications and Memberships	30,225	15,000	0	15,000
05500 Training	62,681	50,000	0	50,000
Total Expenses	**2,855,802**	**2,631,421**	**0**	**3,013,921**

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.

04401 - Reallocated to 04104 account to reflect the operational needs anticipated for FY27.

04800 - Increase in promotional funding based on FY27 estimated Tourism revenues.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	93,059	92,748	0	98,475
01501 Cell Phone Stipend	48	48	0	48
01504 Class C Meal Reimbursement	55	0	0	0
02101 FICA	5,395	5,750	0	6,105
02102 Medicare	1,262	1,345	0	1,428
02200 Retirement Contributions	12,804	13,013	0	13,383
02300 Life and Health Insurance	23,082	25,175	0	27,316
04000 Travel and Per Diem	0	700	0	700
04002 Travel and Per Diem/Educational	0	330	0	330
04200 Freight and Postage	1	250	0	250
04400 Rentals and Leases	436	0	0	0
04401 Rentals and Leases/Pool Vehicles	0	75	0	0
04402 Rentals and Leases/Copier Leases	385	495	0	495
04700 Printing and Binding	320	500	0	500
04900 Other Current Charges	2,310	2,000	0	2,000
05100 Office Supplies	0	250	0	325
05500 Training	0	300	0	300
09901 Budget Reserves for Contingencies	0	220,623	0	220,623
Total Expenses	**139,157**	**363,602**	**0**	**372,278**

Accounts of Interest

04401 - Reallocated to 05100 (Office Supplies) account to reflect the operational needs anticipated for FY27.

05100 - Reallocated from 04401 (Rentals and Leases/Pool Vehicles) account to reflect the operational needs anticipated for FY27.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
Housing Program Coordinator	1.00	1.00
Social Services Coordinator	0.40	0.40
Total FTE	**1.40**	**1.40**

Administration
Human Services - Housing

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	82,800	64,780	0	68,667
02101 FICA	4,707	4,016	0	4,257
02102 Medicare	1101	939	0	996
02200 Retirement Contributions	11,402	9,089	0	9,332
02300 Life and Health Insurance	25,228	21,774	0	23,636
03400 Other Contractual Services	60,728	15,000	0	25,610
03410 Other Contractual Services - Staffing	22,450	0	0	10000
04000 Travel and Per Diem	2191	0	0	0
04002 Travel and Per Diem/Educational	0	1,000	0	0
04101 Communications~ Cell Phones	775	0	0	0
04104 Communications- Data/ Wireless Svs	401	0	0	0
04200 Freight and Postage	73	100	0	100
04400 Rentals and Leases	638	0	0	0
04401 Rentals and Leases/Pool Vehicles	2,592	3,510	0	0
04402 Rentals and Leases/Copier Leases	681	650	0	650
04700 Printing and Binding	578	600	0	600
04900 Other Current Charges	213	1,650	0	1,650
05100 Office Supplies	2,170	500	0	500
05175 Computer Equipment $1,000-$4999.99	1,485	0	0	0
05195 Non-Capital Computer Equipment	400	0	0	0
05199 Other Non-Capital Equipment	0	350	0	350
05200 Operating Supplies	37	0	0	0
05400 Publications and Memberships	0	250	0	250
05402 Publications and Subscriptions	246	0	0	0
05500 Training	580	1,100	0	0
08202 SHIP Rehabilitation	1,558,567	0	0	0
08215 Project Delivery Services	39,804	0	0	0
08300 Other Grants and Aids	105,037	0	0	0
Total Expenses	**1,924,882**	**125,308**	**0**	**146,598**

Accounts of Interest

03400 - Reallocated (8k) from Human Services - Substance Abuse Treatment Assist division, 03101 (Professional Services IT) account and from various accounts for fraud prevention and identification services.

03410 - Reallocated (10k) from Human Services - Substance Abuse Treatment Assistance division, 03410 (Other Contractual Services - Staffing) account to reflect the contractual staffing needs for FY27.

04002, 04401, 05500 - Reallocated to 03400 (Other Contractual Services) account to reflect the operational needs anticipated for FY27.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
Legislative Coordinator	1.00	1.00
Total FTE	**1.00**	**1.00**

Administration
Legislative

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	72,478	72,280	0	76,617
01501 Cell Phone Stipend	482	480	0	480
01502 Internet Access Stipend	482	480	0	480
02101 FICA	4,424	4,511	0	4,780
02102 Medicare	1,035	1,055	0	1,118
02200 Retirement Contributions	9,974	10,141	0	10,412
02300 Life and Health Insurance	7,856	8,515	0	9,292
04000 Travel and Per Diem	16,101	20,000	0	20,000
04002 Travel and Per Diem/Educational	2,165	4,000	0	4,000
04101 Communications- Cell Phones	102	500	0	500
04200 Freight and Postage	0	50	0	50
04401 Rentals and Leases/Pool Vehicles	210	1,000	0	0
04700 Printing and Binding	0	100	0	100
04900 Other Current Charges	0	100	0	100
05100 Office Supplies	0	200	0	200
05200 Operating Supplies	0	200	0	200
05207 Computer Supplies	0	200	0	200
05211 Software Services	0	6,500	0	0
05400 Publications and Memberships	50	1,500	0	1,500
05402 Publications/Subscriptions	0	1,500	0	1,500
05403 On Line Database/Subscriptions	6,250	0	0	0
05500 Training	2,044	2,000	0	3,000
Total Expenses	**123,652**	**135,312**	**0**	**134,529**

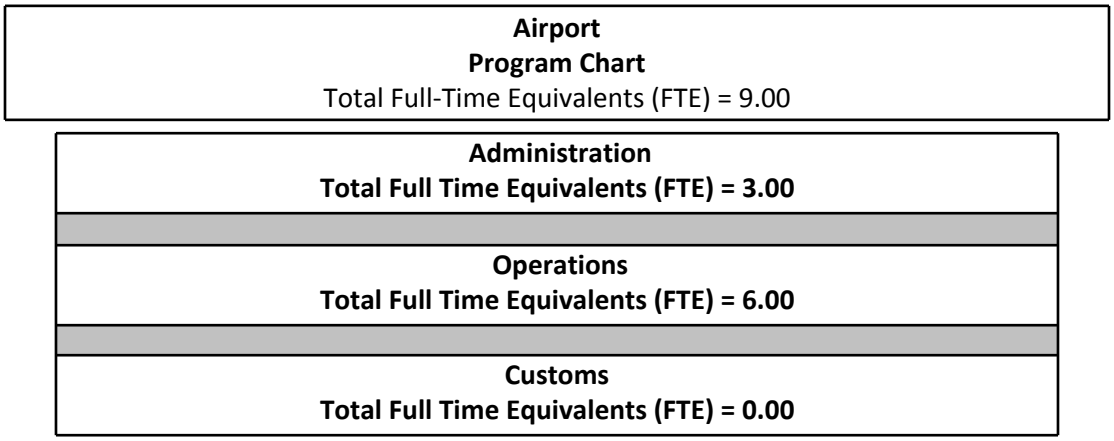
Accounts of Interest

04401 - Reallocated to 05500 (Training) account to reflect the operational needs anticipated for FY27.
05211 - Reallocated to the Administration Technology Investment Plan (TIP) for legislative software.
05500 - Reallocated from 04401 (Rentals and Leases/Pool Vehicles) account to accommodate training requirements and professional certifications.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Airport



				FY 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**8.00**	**9.00**	**9.00**	**0.00**	**0.00%**
Total Budget Dollars	**4,832,382**	**2,308,642**	**2,465,128**	**156,486**	**6.78%**

Airport

Introduction

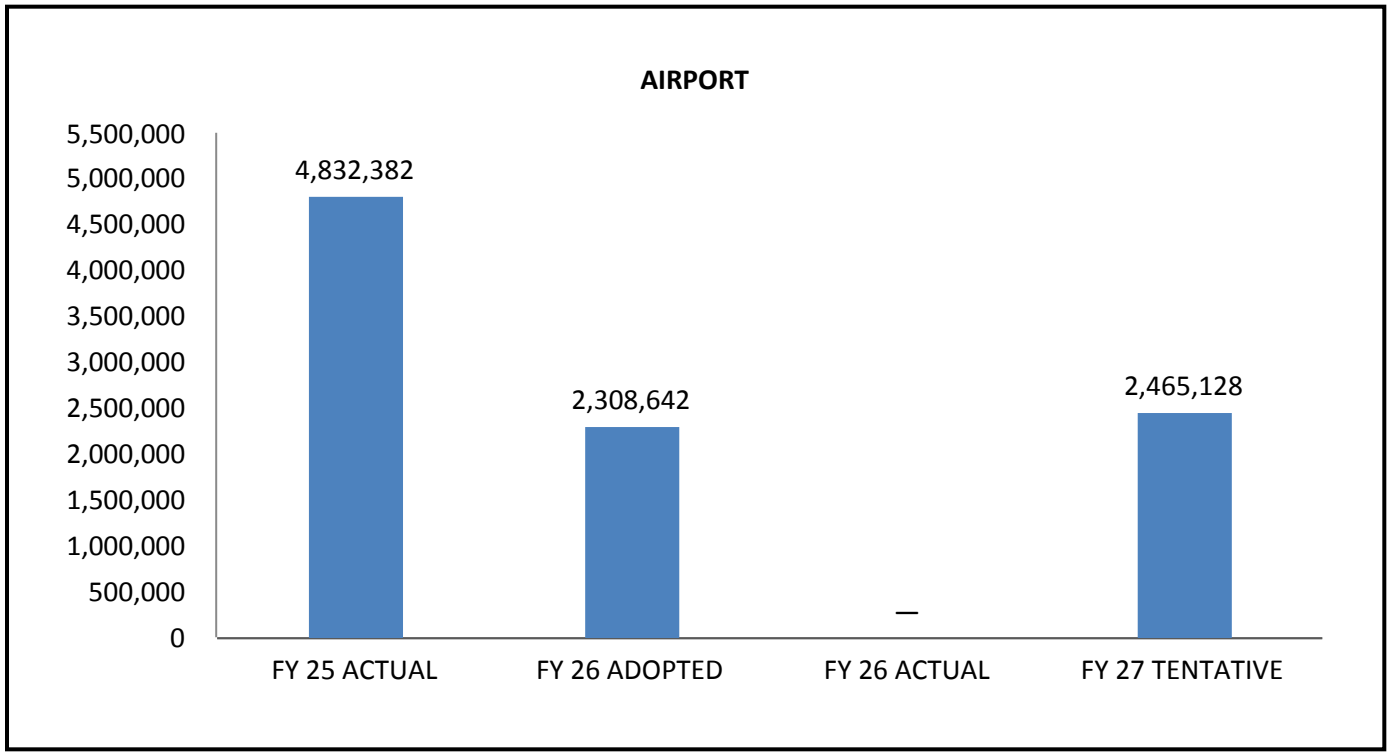
Martin County Airport operates as an enterprise fund. The goal of the airport is to provide a safe and secure operating environment for airport users, without requiring funding from ad valorem taxes, and while working to reduce aircraft noise impacts upon the citizens.

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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Airport Administration	3,737,227	963,867	0	1,022,917
Airport Operations	764,451	970,733	0	986,031
Customs	330,704	374,042	0	456,180
Total Expenses	**4,832,382**	**2,308,642**	**0**	**2,465,128**



Airport

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	569,357	605,916	0	645,511
01203 Standby Pay	250	2,000	0	2,000
01400 Overtime	1,720	3,000	0	3,000
01501 Cell Phone Stipend	2,891	2,880	0	2,880
02101 FICA	32,999	37,567	0	40,021
02102 Medicare	7,718	8,786	0	9,360
02200 Retirement Contributions	76,514	84,834	0	87,725
02201 Pension Expense NPL Adjust	(2,353)	0	0	0
02300 Life and Health Insurance	94,844	128,475	0	132,065
02610 Other Postemployment Benefits	3,666	6,500	0	6,500
03100 Professional Services	290,552	346,000	0	385,000
03102 Prof Serv-Outside Counsel-Lit	0	15,000	0	15,000
03103 Prof Serv-Outside Counsel-Non-Lit	29,666	15,000	0	15,000
03400 Other Contractual Services	225,216	250,262	0	261,000
03404 Janitorial Services	25,156	30,950	0	34,700
03409 Mowing & Landscaping Services	50,614	76,500	0	107,000
03413 Banking Fees	20,198	15,000	0	20,000
04001 Travel and Per Diem/Mandatory	657	0	0	0
04002 Travel and Per Diem/Educational	9,594	9,000	0	12,500
04100 Communications	9,890	12,600	0	12,600
04101 Communications- Cell Phones	725	700	0	800
04104 Communications-Data/Wireless Svcs	0	440	0	0
04200 Freight and Postage	1,415	1,500	0	1,500
04300 Utility Services	4,344	5,000	0	5,000
04301 Electricity	48,016	56,712	0	61,712
04302 Streetlights	0	1,000	0	1,000
04303 Water/Sewer Services	47,308	39,625	0	44,500
04304 Garbage/Solid Waste Services	0	3,000	0	3,000
04402 Rentals and Leases/Copier Leases	1,497	1,800	0	1,800
04406 Rentals and Leases/Light Fleet	0	20,473	0	15,832
04500 Insurance	10,924	12,000	0	12,000
04600 Repairs and Maintenance	55,887	76,000	0	76,000
04610 Vehicle Repair and Maintenance	27,831	23,000	0	28,000
04611 Building Repair and Maintenance	6,474	31,500	0	31,500
04700 Printing and Binding	1,459	2,500	0	2,500
04800 Promotional Activities	600	2,000	0	2,000
04900 Other Current Charges	659	1,200	0	1,200
04901 Indirect Costs	275,166	293,912	0	293,912
04910 Fleet Replacement Charge	16,508	0	0	0
05100 Office Supplies	569	2,500	0	2,500
05175 Computer Equipment $1,000-$4999.99	2,046	3,500	0	3,500

Airport

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05179 Other Equipment $1000-$4999.99	1,812	2,000	0	2,000
05195 Non-Capital Computer Equipment	3,884	500	0	500
05199 Other Non-Capital Equipment	1,726	1,500	0	1,500
05200 Operating Supplies	17,314	11,500	0	16,500
05204 Fuel	29,087	35,750	0	35,750
05205 Electrical Supplies	0	15,000	0	15,000
05207 Computer Supplies	465	500	0	500
05211 Software Services	44	0	0	0
05400 Publications and Memberships	2,305	4,700	0	4,700
05402 Publications/Subscriptions	0	2,060	0	2,060
05500 Training	4,313	6,500	0	6,500
05900 Depreciation	2,820,855	0	0	0
Total Expenses	**4,832,382**	**2,308,642**	**0**	**2,465,128**

Revenues

Revenue Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Charges for Services - Customs Aviation	0	400,000	0	750,000
Charges for Services - Customs Marine	0	700	0	1,500
Charges for Services - Garbage	0	8,000	0	20,000
Other Charges for Services	0	80,000	0	110,000
Disposition of Fixed Assets	10,024	0	0	0
Sale of Surplus Materials	567	0	0	0
Airport Fund	4,821,791	1,819,942	0	1,583,628
Total Revenues	**4,832,382**	**2,308,642**	**0**	**2,465,128**

Airport
Airport Administration

Mission Statement
To maintain financial self-sufficiency by implementing responsible fiscal strategies without ad valorem support while ensuring compliance with all local, state, and federal regulations. We are dedicated to cultivating a diverse range of aeronautical tenants and providing exceptional service to airport tenants, the flying public, and the Martin County community—all within a safe, efficient, and professionally managed airport environment.

Services Provided
The Airport Administration works to ensure the airport's long-term viability by collaborating with tenants, pilots, local partners, and the community. This effort includes maintaining financial self-sufficiency and aligning with targeted industry objectives. The administration also manages state and federal grants, oversees capital improvement projects for airport infrastructure, and handles everything from securing funding to project completion while ensuring compliance with all relevant local, state, and federal regulations.

Goals and Objectives
- To ensure fuel flowage fees provide a stable funding source for future capital infrastructure needs
- To ensure lease revenues and airport fees provide a stable funding source for long-term operating expenses
- Ensure compliant management of FAA and FDOT grants by adhering to all federal and state requirements and maintaining strong internal controls and documentation to achieve a clean, successful audit.

Benchmarks
Meet or exceed the fiscal stewardship, service quality, and public engagement levels demonstrated by comparable airports in the region, including Vero Beach International Airport (VRB), Boca Raton Airport (BCT), Ft. Pierce International Airport (FPR), and Naples Airport Authority (NAP).

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Fuel Flowage Fees	$	818,643	400,000	N/A	500,000
Grant Funds	$	2,516,540	2,115,000	N/A	3,800,000
Airport Noise Reports	#	100	100	N/A	N/A
Based Aircraft	#	437	425	N/A	425
Annual Lease Collections	$	1,800,527	1,859,163	N/A	1,842,405

Outcomes
By implementing responsible fiscal strategies and ensuring regulatory compliance, we will achieve financial self-sufficiency without local taxpayer support. This will enable us to maintain a diverse range of aeronautical tenants, enhance service quality for airport users, and strengthen our engagement with the Martin County community.

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	305,935	289,822	0	317,426
01501 Cell Phone Stipend	1,445	1,440	0	1,440
02101 FICA	17,236	17,969	0	19,680
02102 Medicare	4,031	4,202	0	4,603
02200 Retirement Contributions	39,986	40,662	0	43,138
02201 Pension Expense NPL Adjust	(2,353)	0	0	0
02300 Life and Health Insurance	48,337	52,414	0	56,916
02610 Other Postemployment Benefits	3,666	6,500	0	6,500
03100 Professional Services	25,073	65,000	0	65,000
03102 Prof Serv-Outside Counsel-Lit	0	15,000	0	15,000
03103 Prof Serv-Outside Counsel-Non-Lit	29,666	15,000	0	15,000
03400 Other Contractual Services	31,807	30,000	0	35,500
03404 Janitorial Services	6,609	16,650	0	19,000
04001 Travel and Per Diem/Mandatory	657	0	0	0
04002 Travel and Per Diem/Educational	8,638	6,500	0	10,000
04104 Communications-Data/Wireless Svcs.	0	440	0	0
04200 Freight and Postage	555	500	0	500
04301 Electricity	29,820	25,000	0	30,000
04303 Water/Sewer Services	45,881	33,600	0	38,000
04402 Rentals and Leases/Copier Leases	1,497	1,800	0	1,800
04406 Rentals and Leases/Light Fleet	0	5,196	0	7,242
04500 Insurance	10,424	11,500	0	11,500
04610 Vehicle Repair and Maintenance	2,665	3,000	0	3,000
04611 Building Repair and Maintenance	1,573	0	0	0
04700 Printing and Binding	613	1,000	0	1,000
04800 Promotional Activities	600	2,000	0	2,000
04900 Other Current Charges	653	1,000	0	1,000
04901 Indirect Costs	275,166	293,912	0	293,912
04910 Fleet Replacement Charge	6,750	0	0	0
05100 Office Supplies	392	2,000	0	2,000
05175 Computer Equipment $1,000-$4999.99	2,046	0	0	0
05195 Non-Capital Computer Equipment	3,088	500	0	500
05199 Other Non-Capital Equipment	0	500	0	500
05200 Operating Supplies	5,205	4,000	0	4,000
05204 Fuel	2,630	5,500	0	5,500
05207 Computer Supplies	465	500	0	500
05211 Software Services	44	0	0	0
05400 Publications and Memberships	1,980	4,700	0	4,700
05402 Publications/Subscriptions	0	2,060	0	2,060
05500 Training	3,588	4,000	0	4,000

Airport
Airport Administration

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05900 Depreciation	2,820,855	0	0	0
Total Expenses	**3,737,227**	**963,867**	**0**	**1,022,917**

Accounts of Interest

03100 - Environmental, land appraisals, and general consulting.
03102 - Outside counsel for litigation cases.
03103 - Outside counsel for non-litigation cases.
03400 - Air Show related expenses ($25k) and Life safety ($10.5k). Increase due to operational costs to maintain current level of service and the addition of the Reimagining Education and Career Help (REACH) Building.
03404 - Janitorial and window cleaning services for Airport Administration Building. Increase required to maintain current level of service.
04002 - Increase to ensure staff are regularly provided with industry updates and training to ensure a safe and compliant airport environment.
04301 - 04303 - Increase based on projected electricity and water sewer cost increases, and to include new services at the REACH building.
04406 - Increase to reflect actual cost on lease schedule.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Airport
Airport Operations

Mission Statement
To ensure safety and operational efficiency, while engaging with the community and managing the noise compatibility program. The airport is dedicated to delivering exceptional service to our aviation partners and the local community, ensuring a welcoming environment and enriching educational experiences.

Services Provided
Airport Operations and Maintenance offers a wide range of management services focused on safety and regulatory compliance. This includes community engagement, conducting self-inspections of the airport, administering the airport security program, administering the noise compatibility program, and coordinating capital infrastructure improvements. These efforts ensure reliable safe operations and maintain a high level of service for tenants, users, and the Martin County community.

Goals and Objectives
- To ensure airport safety and compliance, protect navigable airspace, reduce wildlife hazards, carry out self-inspections, and identify operational risks to ensure readiness across all airfield facilities and operations.
- To maintain a compliant, FDOT-approved airport security program that prevents unauthorized access, deters threats, promotes security awareness, and ensures the safety of airport facilities, personnel, and the flying public.
- To educate the community about airport operations, noise mitigation efforts, the economic impact of the airport, and the various services offered, and to promote positive engagement between the airport and the public.

Benchmarks
Ensure that safety, compliance, efficient operations, noise control, wildlife management, and community engagement standards meet or exceed those demonstrated by comparable regional airports, including Vero Beach International Airport (VRB), Boca Raton Airport (BCT), Ft. Pierce International Airport (FPR), and Naples Airport Authority (NAP).

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Daily Airfield Safety Inspections	%	100	100	N/A	N/A
FDOT Airport Certifications	%	100	100	N/A	N/A
Security Service Tickets	#	29	25	N/A	25
Citizen Connections	#	450	450	N/A	475
Curfew Awareness Letters	#	542	525	N/A	520

Outcomes
By emphasizing safe, efficient, and compliant operations, the airport minimizes noise impacts, enhances operations, maintenance, and security, and promotes strong community engagement. This will ensure high-quality service, strengthen relationships with tenants and users, and enhance public understanding of airport operations.

Airport
Airport Operations

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
Airport Operations Coordinator	2.00	2.00
Airport Maintenance Supervisor	1.00	1.00
Airport Maintenance Technician	2.00	2.00
Lead Airport Maintenance Technician	1.00	1.00
Total FTE	**6.00**	**6.00**

Airport
Airport Operations

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	263,422	316,094	0	328,085
01203 Standby Pay	250	2,000	0	2,000
01400 Overtime	1,720	3,000	0	3,000
01501 Cell Phone Stipend	1,445	1,440	0	1,440
02101 FICA	15,763	19,598	0	20,341
02102 Medicare	3,686	4,584	0	4,757
02200 Retirement Contributions	36,528	44,172	0	44,587
02300 Life and Health Insurance	46,507	76,061	0	75,149
03400 Other Contractual Services	177,505	192,000	0	159,000
03404 Janitorial Services	11,566	7,200	0	7,200
03409 Mowing & Landscaping Services	50,614	75,000	0	107,000
04002 Travel and Per Diem/Educational	956	2,500	0	2,500
04100 Communications	6,194	8,600	0	8,600
04101 Communications- Cell Phones	725	700	0	800
04200 Freight and Postage	316	500	0	500
04301 Electricity	7,318	18,932	0	18,932
04302 Streetlights	0	1,000	0	1,000
04303 Water/Sewer Services	1,427	1,025	0	1,500
04304 Garbage/Solid Waste Services	0	3,000	0	3,000
04406 Rentals and Leases/Light Fleet	0	15,277	0	8,590
04600 Repairs and Maintenance	54,879	71,600	0	71,600
04610 Vehicle Repair and Maintenance	25,166	20,000	0	25,000
04611 Building Repair and Maintenance	4,684	26,500	0	26,500
04700 Printing and Binding	533	500	0	500
04900 Other Current Charges	7	200	0	200
04910 Fleet Replacement Charge	9,758	0	0	0
05100 Office Supplies	44	0	0	0
05175 Computer Equipment $1,000-$4999.99	0	3,500	0	3,500
05179 Other Equipment $1000-$4999.99	1,812	2,000	0	2,000
05195 Non-Capital Computer Equipment	796	0	0	0
05199 Other Non-Capital Equipment	1,726	1,000	0	1,000
05200 Operating Supplies	11,597	5,000	0	10,000
05204 Fuel	26,457	30,250	0	30,250
05205 Electrical Supplies	0	15,000	0	15,000
05400 Publications and Memberships	325	0	0	0
05500 Training	725	2,500	0	2,500
Total Expenses	**764,451**	**970,733**	**0**	**986,031**

Airport
Airport Operations

Accounts of Interest

03400 - Security support and preventative maintenance for gates, fences and security monitoring ($78k), gate and fence maintenance ($15k), airfield electrical services ($15k), elevator service agreements ($15k), life safety ($10k), pest control ($1k), automated weather observation system maintenance ($10k), and Air Traffic Control Tower (ATCT) equipment maintenance ($15k).
03404 - Janitorial services for building maintenance.
03409 - Landscape services for 18th Street ($17.6k), U.S. Customs & Administration ($44.6k), Runway 25 ditch ($4.8k), Aviation Way ($15.2k), Flying Fortress Way ($10k), Witham Field Drive ($11.5k), REACH Building ($2.6k), and irrigation ($650).
04303 - Increase based on projected water sewer cost increases.
04406 - Decrease to reflect actual cost on lease schedule.
04610 - Increase needed to maintain current level of service.
05200 - Increase needed to maintain current level of service.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Airport
Customs

Mission Statement
Our mission is to operate a profitable U.S. Customs and Border Protection user fee facility, delivering convenient, efficient, and high-quality service that meets the needs of citizens and businesses in Martin County.

Services Provided
The U.S. Customs and Border Protection user fee facility processes general aviation and marine arrivals, ensures regulated garbage is handled in compliance with federal regulations, delivers professional and responsive customer service, and conducts routine safety, security, and aesthetic inspections to maintain the highest operational standards.

Goals and Objectives
- To operate a profitable U.S. Customs and Border Protection User Fee Facility at a general aviation airport.
- To provide a user fee facility that is convenient, efficient, and meets the needs of international aviation and marine customers in Martin County.
- To process USDA-regulated garbage in compliance with all applicable federal and state regulations, ensuring safe and environmentally responsible operations at the facility.

Benchmarks
Match or exceed the service quality, processing times, and customer satisfaction levels demonstrated by comparable regional user fee facilities, including Vero Beach International Airport (VRB), Boca Raton Airport (BCT), Ft. Pierce International Airport (FPR), and Naples Airport Authority (NAP).

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
User Fees Collected	$	1,014,662	430,000	N/A	771,500
International Aircraft Cleared	#	2,672	1,200	N/A	2,000
Customer Satisfaction	%	92	92	N/A	94
Regulated Garbage Processed	#	275	200	N/A	250

Outcomes
The airport is committed to operating a self-sustaining U.S. Customs and Border Protection user fee facility that enhances international aviation and marine traffic in Martin County. By ensuring timely processing of arrivals and adhering to environmental regulations for USDA-regulated garbage, we will achieve high customer satisfaction. Our performance will be measured through international aircraft clearance, user fee collection, and customer feedback, establishing our facility as a leader in service quality compared to regional peers.

Airport
Customs

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	265,478	281,000	0	320,000
03400 Other Contractual Services	15,904	28,262	0	66,500
03404 Janitorial Services	6,980	7,100	0	8,500
03409 Mowing & Landscaping Services	0	1,500	0	0
03413 Banking Fees	20,198	15,000	0	20,000
04100 Communications	3,696	4,000	0	4,000
04200 Freight and Postage	544	500	0	500
04300 Utility Services	4,344	5,000	0	5,000
04301 Electricity	10,877	12,780	0	12,780
04303 Water/Sewer Services	0	5,000	0	5,000
04500 Insurance	500	500	0	500
04600 Repairs and Maintenance	1,008	4,400	0	4,400
04611 Building Repair and Maintenance	217	5,000	0	5,000
04700 Printing and Binding	313	1,000	0	1,000
05100 Office Supplies	133	500	0	500
05200 Operating Supplies	512	2,500	0	2,500
Total Expenses	**330,704**	**374,042**	**0**	**456,180**

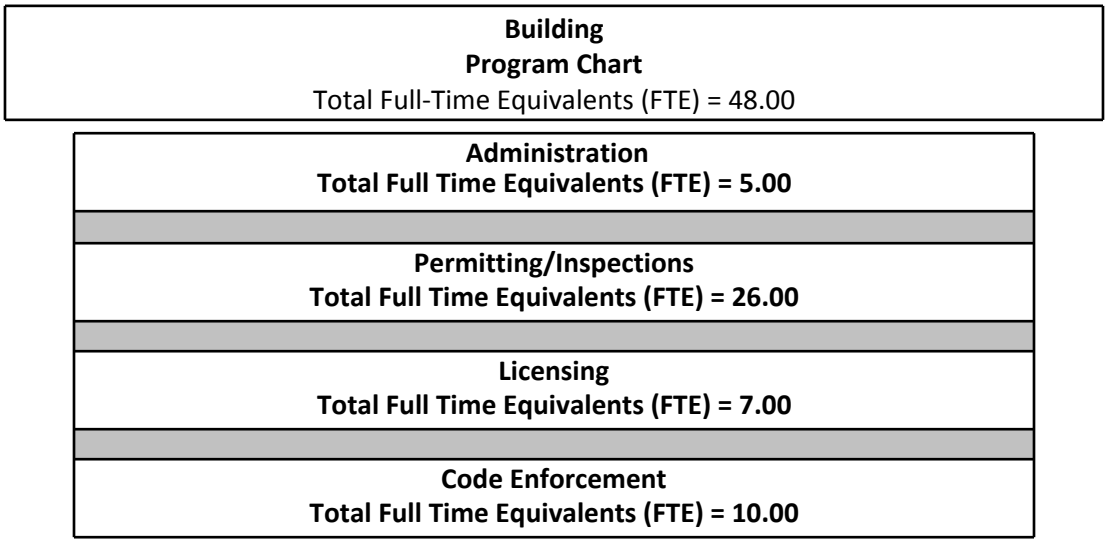
Accounts of Interest

03100 - Customs inspectors, required Automated Data Processing (ADP) cost, mandated Customs Officer salary and overtime, and Security Maintenance Plan. Increase required to maintain current level of service.
03400 - Increase required to maintain current level of service. Customs Border Patrol computer equipment ITS support ($50k), life safety ($1.5k), Security Maintenance Plan ($13K), and point of sale system fees ($2k).
03404 - Increase required to maintain current level of services for janitorial and window cleaning.
03409 - Landscape maintenance for Customs Facility reallocated to Airport Operations.
03413 - Bank fee charges. Increase to reflect actual expenditures.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Building



				FY 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**47.00**	**48.00**	**48.00**	**0.00**	**0.00%**
Total Budget Dollars	**7,641,617**	**7,752,259**	**8,008,331**	**256,072**	**3.30%**

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:

- Expansion of electronic payment capabilities, including credit card fee conversion and electronic check processing.
- Deployment of the E Permit Hub software to modernize permit applications and plan review processes.
- Migration of historic documents to the citizen services system for improved access and preservation.
- Complete capital expansion to provide optimum service for our customers.
- Increasing community outreach in accordance with Insurance Services Office (Public Protection Classification) requirements.

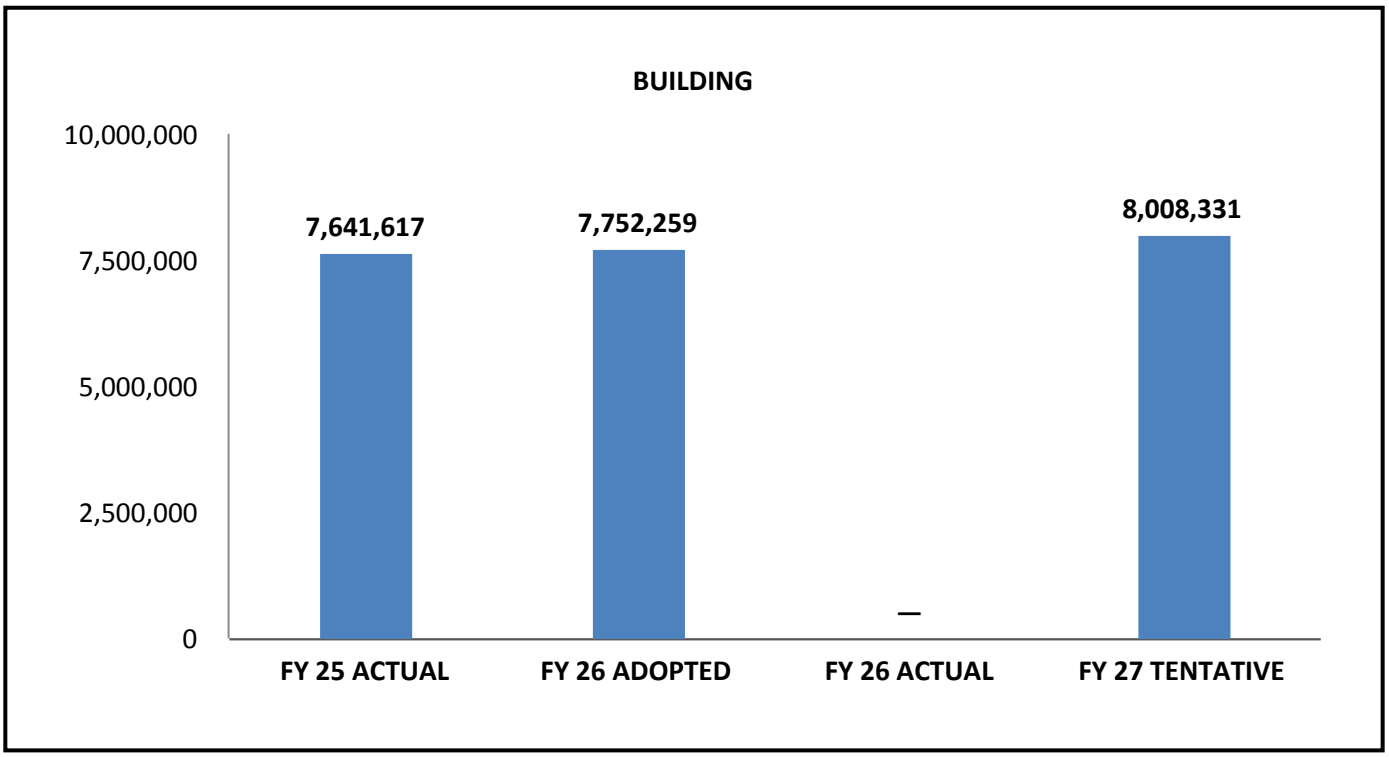
Key Issues and Trends

- Cross utilization of department resources across divisions.
- Alternative funding of the Code Enforcement Division resulting from General Fund reduction mandates.
- Continued competition with private providers for Plan Review and Inspections.
- Increase revenue by utilizing software vendors (i.e. Orange Data).
- Modernized vehicle fleet to decrease maintenance costs.
- Created BLUE (Building, Licensing, Unpermitted, and Expired) Team to better monitor the market for unlicensed and unpermitted work.
- Reorganize work operations in compliance with new State legislation.
- Succession planning for the next five to ten years.

Building

Program Summary

Program	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Building Administration	1,648,236	1,683,109	0	1,989,828
Permitting/Inspections	4,426,114	4,309,464	0	4,120,162
Licensing	378,363	505,126	0	634,280
Code Enforcement	1,188,903	1,254,560	0	1,264,061
Total Expenses	**7,641,617**	**7,752,259**	**0**	**8,008,331**



Building

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	3,410,079	3,515,781	0	3,717,457
01400 Overtime	126,795	155,400	0	155,400
01501 Cell Phone Stipend	662	1,320	0	660
01504 Class C Meal Reimbursement	112	0	0	0
02101 FICA	207,188	217,978	0	229,336
02102 Medicare	48,455	50,979	0	53,635
02200 Retirement Contributions	542,720	558,995	0	523,727
02300 Life and Health Insurance	630,723	709,990	0	769,214
03101 Professional Services- IT	303,093	235,000	0	235,000
03103 Prof Services-Outside Counsel-Non-Lit	14,080	25,000	0	25,000
03400 Other Contractual Services	140,803	253,891	0	251,776
03401 Sludge Removal	1,373	0	0	0
03404 Janitorial Services	17,565	18,600	0	15,929
03409 Mowing & Landscaping Services	25,010	28,000	0	43,392
03410 Other Contractual Svcs - Staffing	573,567	515,563	0	682,713
03413 Banking Fees	320,412	203,620	0	0
04000 Travel and Per Diem	857	300	0	1,150
04001 Travel and Per Diem/Mandatory	13,201	16,209	0	20,009
04002 Travel and Per Diem/Educational	1,353	10,200	0	13,700
04101 Communications- Cell Phones	11,133	14,000	0	15,200
04104 Communications-Data/Wireless Svcs	19,361	18,700	0	19,900
04200 Freight and Postage	13,211	15,500	0	15,600
04301 Electricity	20,797	23,273	0	51,861
04303 Water/Sewer Services	30,363	35,000	0	39,000
04304 Garbage/Solid Waste Services	2,797	3,000	0	3,000
04401 Rentals and Leases/Pool Vehicles	220	0	0	0
04402 Rentals and Leases/Copier Leases	22,773	25,732	0	25,732
04406 Rentals and Leases/Light Fleet	0	113,327	0	116,939
04600 Repairs and Maintenance	851	6,700	0	6,700
04610 Vehicle Repair and Maintenance	38,846	26,000	0	27,500
04611 Building Repair and Maintenance	11,093	30,000	0	30,000
04700 Printing and Binding	2,081	4,900	0	5,300
04900 Other Current Charges	5,067	4,600	0	4,700
04901 Indirect Costs	721,411	721,411	0	721,411
04910 Fleet Replacement Charge	173,155	0	0	0
05100 Office Supplies	6,816	6,800	0	7,050
05175 Computer Equipment $1000-$4999.99	3,545	2,500	0	2,900
05195 Non-Capital Computer Equipment	3,611	1,230	0	1,630
05199 Other Non-Capital Equipment	9,108	15,255	0	15,255
05200 Operating Supplies	20,686	25,544	0	30,794
05204 Fuel	53,869	71,000	0	81,000

Building

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05207 Computer Supplies	30	240	0	240
05210 Food	116	0	0	600
05211 Software Services	1,298	6,196	0	6,196
05400 Publications and Memberships	5,229	14,505	0	14,505
05402 Publications/Subscriptions	0	1,270	0	470
05500 Training	17,070	23,750	0	26,750
06402 Vehicles/Rolling Stock/Equip>$30k	40,855	25,000	0	0
06410 Vehicles- Fleet Acquisition	28,176	0	0	0
Total Expenses	**7,641,617**	**7,752,259**	**0**	**8,008,331**

Revenues

Revenue Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Building and Permitting Fund	6,452,714	6,497,699	0	6,744,270
Unincorporated MSTU	1,188,903	1,254,560	0	1,264,061
Total Revenues	**7,641,617**	**7,752,259**	**0**	**8,008,331**

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
- Focus on innovation including analyzing new AI software for utilization with providing our services.
- Focus on revenue diversification (Indiantown, Orange Data, etc).
- Continued monitoring of our business model for cost-effective operation.

Benchmarks
Achieve a customer satisfaction rating of “extremely satisfied” on 90% of our customer reviews.

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Customer Satisfaction Rating	%	N/A	N/A	N/A	90%

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

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
Assistant Building Official	2.00	2.00
Building Official/Director	1.00	1.00
Building Operations Administrator	1.00	1.00
Business Operations Manager	1.00	1.00
Total FTE	**5.00**	**5.00**

Building
Administration

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	517,571	510,907	0	670,616
01501 Cell Phone Stipend	662	660	0	660
02101 FICA	30,789	31,676	0	40,432
02102 Medicare	7,201	7,408	0	9,456
02200 Retirement Contributions	119,256	128,344	0	99,016
02300 Life and Health Insurance	68,076	74,305	0	104,422
03400 Other Contractual Services	10,314	24,687	0	22,572
03401 Sludge Removal	1,373	0	0	0
03404 Janitorial Services	17,565	18,600	0	15,929
03409 Mowing & Landscaping Services	25,010	28,000	0	43,392
03410 Other Contractual Svcs - Staffing	13,659	0	0	79,461
04000 Travel and Per Diem	851	150	0	1,000
04001 Travel and Per Diem/Mandatory	5,519	5,200	0	8,000
04002 Travel and Per Diem/Educational	68	4,200	0	4,200
04101 Communications- Cell Phones	1,164	1,500	0	1,500
04104 Communications-Data/Wireless Svcs	3,107	2,200	0	2,200
04200 Freight and Postage	1,794	2,000	0	2,000
04301 Electricity	20,797	23,273	0	51,861
04303 Water/Sewer Services	30,363	35,000	0	39,000
04304 Garbage/Solid Waste Services	2,797	3,000	0	3,000
04401 Rentals and Leases/Pool Vehicles	100	0	0	0
04406 Rentals and Leases/Light Fleet	0	3,588	0	7,200
04600 Repairs and Maintenance	0	1,000	0	1,000
04610 Vehicle Repair and Maintenance	3,139	2,000	0	2,500
04611 Building Repair and Maintenance	11,093	30,000	0	30,000
04700 Printing and Binding	297	600	0	600
04900 Other Current Charges	119	0	0	0
04901 Indirect Costs	721,411	721,411	0	721,411
04910 Fleet Replacement Charge	6,602	0	0	0
05100 Office Supplies	3,505	2,000	0	2,000
05175 Computer Equipment $1000-$4999.99	2,145	0	0	400
05195 Non-Capital Computer Equipment	300	0	0	400
05199 Other Non-Capital Equipment	823	200	0	200
05200 Operating Supplies	9,432	5,000	0	10,000
05204 Fuel	5,063	10,000	0	10,000
05400 Publications and Memberships	1,524	1,300	0	1,300
05402 Publications/Subscriptions	0	900	0	100
05500 Training	4,746	4,000	0	4,000
Total Expenses	**1,648,236**	**1,683,109**	**0**	**1,989,828**

Building
Administration

Accounts of Interest

03400 - Decrease to align with contract rates. Fire System Maintenance & Monitoring ($6.6k), Quarterly generator maintenance ($3.2k), LexisNexus ($1.4k), Pest Control ($85), HVAC OA maintenance contract ($2.4k), Security maintenance and monitoring ($8k), and Automatic Door Maintenance ($892). Reallocated $2.1k to 05200 (Operating Supplies) account for janitorial supplies.

03404 - Decrease to align with contract rates. Carpet and Tile Cleaning ($1.4k) and Custodial Services (14.5k). Reallocated $2.6k to 05200 (Operating Supplies) account for janitorial supplies.

03409 - Increase to align with contract rates. Annual fee ($34.5k), Irrigation and additional services as needed ($3.9k), and anticipated additional landscaping installed for new building ($5k). Reallocated $5k from Permitting and Inspections division, 03413 (Banking Fees) account.

03410 - Contractual staffing for outreach ($79.5k). Reallocated from Permitting and Inspections division, 03413 (Banking Fees) account to properly align expenses with the contracted Code Compliance Specialist hired through Resource.

04000 - Reallocated from Permitting and Inspections Division, 03413 (Banking Fees) account to support reallocated FTE from the Permitting and Inspections Division.

04001 - Reallocated from Permitting and Inspections Division, 03413 (Banking Fees) account to support reallocated FTE from the Permitting and Inspections Division.

04301 - Increase based on projected electricity cost and anticipated consumption.

04303 - Reallocated from Permitting and Inspections division, 03413 (Banking Fees) account to support construction costs and additional landscaping installation associated with the new building.

04406 - Reallocated from Permitting and Inspections Division, 03413 (Banking Fees) account to support reallocated FTE from the Permitting and Inspections Division.

04610 - Reallocated from Permitting and Inspections Division, 03413 (Banking Fees) account to support reallocated FTE from the Permitting and Inspections Division.

05175 - Reallocated from 05402 (Publications/Subscriptions) account to align with actuals and cover computer equipment expenses.

05195 - Reallocated from 05402 (Publications/Subscriptions) account to align with actuals and cover non capital computer equipment expenses.

05200 - Reallocated from various accounts to align with the increased expenses for janitorial supplies.

05402 - Reallocated to various accounts to reflect the operational needs anticipated for FY27 to cover computer equipment expenses.

Significant Changes

During Fiscal Year 2026, one (1) Chief Inspector-Plans Examiner was reclassified and reallocated from the Permitting and Inspections division to the Administration division. There are no other significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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.

Goals and Objectives
- Enhancement of skills and knowledge through increased training of Permit Technicians for certification.
- Encourage enhancement of skills for Inspectors/Plan Reviewers via certifications/licenses.
- Optimize efficiency via digital permit submissions.
- Succession planning for next five to ten years.

Benchmarks
- Continue to improve the timeliness of the review and processing of plan submittal to be in accordance with updated Florida Statutes.
- Provide services in excess of private providers (direct competition).
- Perform 100% of daily building inspection requests (no rollovers).

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Commercial Review Time	Days	N/A	N/A	N/A	15
Single Family Review Time	Days	N/A	N/A	N/A	10
Permit Tech Certifications - ICC	#	N/A	N/A	N/A	2
Inspector Additional Licensure	#	N/A	N/A	N/A	2
Plan Review Additional Licensure	#	N/A	N/A	N/A	2

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 2026 ADJ	FY 2027
Building Dept Support Technician	6.00	6.00
Building Permits Manager	1.00	1.00
Chief Inspector/Plans Examiner	8.00	8.00
Construction Inspector	3.00	3.00
Lead Building Dept Support Technician	3.00	3.00
Plans Examiner	1.00	1.00
Senior Building Dept Support Technician	4.00	4.00
Total FTE	**26.00**	**26.00**

Building
Permitting/Inspections

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	2,009,206	2,052,183	0	2,008,785
01400 Overtime	126,297	150,000	0	150,000
01501 Cell Phone Stipend	0	660	0	0
01504 Class C Meal Reimbursement	112	0	0	0
02101 FICA	125,383	127,235	0	124,545
02102 Medicare	29,323	29,757	0	29,127
02200 Retirement Contributions	302,714	296,989	0	283,639
02300 Life and Health Insurance	391,252	428,000	0	419,363
03101 Professional Services- IT	303,093	235,000	0	235,000
03400 Other Contractual Services	25,606	85,200	0	85,200
03410 Other Contractual Svcs - Staffing	482,687	434,567	0	519,750
03413 Banking Fees	320,412	203,620	0	0
04000 Travel and Per Diem	3	150	0	150
04001 Travel and Per Diem/Mandatory	4,884	8,809	0	8,809
04002 Travel and Per Diem/Educational	1,285	5,000	0	5,000
04101 Communications- Cell Phones	5,706	7,000	0	7,000
04104 Communications-Data/Wireless Svcs	9,039	9,000	0	9,000
04200 Freight and Postage	1,163	3,500	0	3,500
04402 Rentals and Leases/Copier Leases	21,313	24,028	0	24,028
04406 Rentals and Leases/Light Fleet	0	75,966	0	75,966
04600 Repairs and Maintenance	674	5,000	0	5,000
04610 Vehicle Repair and Maintenance	19,205	15,000	0	15,000
04700 Printing and Binding	744	1,200	0	1,200
04900 Other Current Charges	227	600	0	600
04910 Fleet Replacement Charge	137,461	0	0	0
05100 Office Supplies	1,949	2,800	0	2,800
05175 Computer Equipment $1000-$4999.99	0	2,500	0	2,500
05195 Non-Capital Computer Equipment	1,211	1,230	0	1,230
05199 Other Non-Capital Equipment	7,200	13,775	0	13,775
05200 Operating Supplies	8,064	16,544	0	16,544
05204 Fuel	34,088	40,000	0	40,000
05210 Food	116	0	0	0
05211 Software Services	1,298	6,196	0	6,196
05400 Publications and Memberships	2,235	11,205	0	9,705
05500 Training	11,309	16,750	0	16,750
06402 Vehicles /Rolling Stock/Equip>$30k	40,855	0	0	0
Total Expenses	**4,426,114**	**4,309,464**	**0**	**4,120,162**

Building
Permitting/Inspections

Accounts of Interest

03101 - IT professional services for citizen services system ($235k).

03400 - Demolitions ($48.8), staff report for citizen services system ($10.8k), video inspection subscription ($25.2k), and shredding service ($420).

03410 - Resource (267.6k) and Universal Engineering Sciences (UES)/GFA International ($252.1k). Reallocated from Permitting and Inspections Division, 03413 (Banking Fees) account to properly align expenses with the contracted Plan Examiner and Building Inspectors hired through Resource.

03413 - Decrease due to the elimination of credit card fees. Reallocated to various divisions and accounts to reflect the operational needs anticipated for FY27.

05400 - Reallocated to the Licensing Division, 05400 (Publications and Memberships) account to reflect the operational needs anticipated for FY27 to cover Independent Alliance of the Electrical Industry (IAEI) and Florida Association of Code Enforcement (FACE) Memberships.

Significant Changes

During Fiscal Year 2026, one (1) Chief Inspector-Plans Examiner was reclassified and reallocated from the Permitting and Inspections division to the Administration division. There are no other significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 Building, Licensing, Unpermitted, and Expired (BLUE) Team maintains a contractor regulation system to assure compliance with State and County licensing regulations. They 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. Investigates and coordinates with contractors and home owners to resolve expired permit matters. Provides administrative/operational support for the Martin County Construction Industry Licensing Board. Researches and maintains department records.

Goals and Objectives

- Compliance with changing Florida Statutes.
- Quality customer relationships.
- Records retention in accordance with General Records Schedule GS1-SL, Rule 1B-24.003(1)(a), Florida Administrative Code.
- Florida Association of Code Enforcement certifications.

Benchmarks

- Develop partnership with Department Of Business and Professional Regulation (DBPR) West Palm Beach office licensing investigators.
- Resolve final action on expired permits prior to adjudication hearing.

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
DBPR Joint Taskforce Sweeps	#	N/A	N/A	N/A	4
Complete Requests for Information	Days	N/A	N/A	N/A	5
Accessory Structure Review – Efficiency	Days	N/A	N/A	N/A	5

Outcomes

- Reduce the number of unlicensed contractors operating in our area.
- Resolve expired permit matters to unburden property transfers.

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
Administrative Assistant	2.00	2.00
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	**7.00**	**7.00**

Building
Licensing

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	279,018	362,149	0	433,936
01400 Overtime	498	0	0	0
02101 FICA	16,588	22,453	0	26,904
02102 Medicare	3,880	5,251	0	6,292
02200 Retirement Contributions	38,188	50,809	0	58,972
02300 Life and Health Insurance	40,192	64,464	0	84,676
04002 Travel and Per Diem/Educational	0	0	0	2,500
04101 Communications- Cell Phones	0	0	0	1,200
04104 Communications - Data/Wireless Svcs	0	0	0	1,200
04200 Freight and Postage	0	0	0	100
04610 Vehicle Repair and Maintenance	0	0	0	1,000
04700 Printing and Binding	0	0	0	400
04900 Other Current Charges	0	0	0	100
05100 Office Supplies	0	0	0	250
05200 Operating Supplies	0	0	0	250
05204 Fuel	0	0	0	12,000
05400 Publications and Memberships	0	0	0	1,500
05500 Training	0	0	0	3,000
Total Expenses	**378,363**	**505,126**	**0**	**634,280**

Accounts of Interest

04002 - 05204 - Reallocated from the Permitting and Inspections Division, 03413 (Banking Fees) account to support the separation of Licensing from the Administration Division.

05400 - Reallocated from the Permitting and Inspections Division, 05400 (Publications and Memberships) account to reflect its separation from the Administration Division for Independent Alliance of the Electrical Industry (IAEI) Memberships.

05500 - Reallocated from the Permitting and Inspections Division, 03413 (Banking Fees) account to support the separation of Licensing from the Administration Division and to fund anticipated expenditures related to staff professional certifications and training essential to departmental operations.

Significant Changes

Fiscal Year 2027 includes reallocated operating expenses to support the separation of the Licensing Division from the Administration Division.

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 general County codes and ordinances by investigating complaints, conducting neighborhood sweeps, and working with citizens to correct violations. Reach out to the community providing educational activities to citizens, homeowners' associations and other entities. Provide administrative and operational support for the Code Enforcement magistrate.

Goals and Objectives
- Community outreach and education.
- Maintain community maintenance standards for stable housing stock.
- Respond to Code Enforcement complaints in a timely manner.

Benchmarks
- Resolve open Code Enforcement cases without presenting a case to the magistrate.
- Present unresolved Code Enforcement cases to the Code Enforcement magistrate within 120 business days
- Investigate Code Enforcement complaints in a timely fashion.
- Increase number of Code Enforcement certificates held by staff.

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Community Outreach Engagements	#	N/A	N/A	N/A	6
Stipulation Agreements in Lieu of Hearing	#	N/A	N/A	N/A	24
Investigate Complaint within Four Days	%	N/A	N/A	N/A	95
Code Enforcement Certifications	#	N/A	N/A	N/A	3

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

Building
Code Enforcement

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
Administrative Assistant	2.00	2.00
Code Compliance Administrator	1.00	1.00
Code Compliance Investigator	4.00	4.00
Code Compliance Specialist	1.00	1.00
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	604,284	590,542	0	604,120
01400 Overtime	0	5,400	0	5,400
02101 FICA	34,428	36,614	0	37,455
02102 Medicare	8,052	8,563	0	8,760
02200 Retirement Contributions	82,562	82,853	0	82,100
02300 Life and Health Insurance	131,203	143,221	0	160,753
03103 Prof Services-Outside Counsel-Non-Lit	14,080	25,000	0	25,000
03400 Other Contractual Services	104,883	144,004	0	144,004
03410 Other Contractual Svcs - Staffing	77,221	80,996	0	83,502
04000 Travel and Per Diem	3	0	0	0
04001 Travel and Per Diem/Mandatory	2,798	2,200	0	3,200
04002 Travel and Per Diem/Educational	0	1,000	0	2,000
04101 Communications- Cell Phones	4,263	5,500	0	5,500
04104 Communications-Data/Wireless Svcs	7,215	7,500	0	7,500
04200 Freight and Postage	10,254	10,000	0	10,000
04401 Rentals and Leases/Pool Vehicles	120	0	0	0
04402 Rental and Leases / Copier Leases	1,460	1,704	0	1,704
04406 Rentals and Leases/Light Fleet	0	33,773	0	33,773
04600 Repairs and Maintenance	177	700	0	700
04610 Vehicle Repair and Maintenance	16,503	9,000	0	9,000
04700 Printing and Binding	1,040	3,100	0	3,100
04900 Other Current Charges	4,722	4,000	0	4,000
04910 Fleet Replacement Charge	29,092	0	0	0
05100 Office Supplies	1,361	2,000	0	2,000
05175 Computer Equipment $1000-$4999.99	1,400	0	0	0
05195 Non-Capital Computer Equipment	2,100	0	0	0
05199 Other Non-Capital Equipment	1,085	1,280	0	1,280
05200 Operating Supplies	3,190	4,000	0	4,000
05204 Fuel	14,718	21,000	0	19,000
05207 Computer Supplies	30	240	0	240
05210 Food	0	0	0	600
05400 Publications and Memberships	1,470	2,000	0	2,000
05402 Publications/Subscriptions	0	370	0	370
05500 Training	1,015	3,000	0	3,000
06402 Vehicles/Rolling Stock/Equip>$30	0	25,000	0	0
06410 Vehicles-Fleet Acquisition	28,176	0	0	0
Total Expenses	**1,188,903**	**1,254,560**	**0**	**1,264,061**

Building
Code Enforcement

Accounts of Interest

03103 - Legal fees to cover building related issues ($25k).
03400 - Abatement and Noise control ($75k), Derelict Vessel Removal ($19k), and Demolitions ($50k).
03410 - Contractual staffing for Derelict Vessel ($83.5k). Increased to accurately represent Derelict Vessel contractual staffing expense.
04001 - Reallocated from 05204 (Fuel) to support anticipated travel for the renewal of certifications and training essential to departmental operations.
04002 - Reallocated from 05204 (Fuel) to support staff seeking additional certifications and education essential to departmental operations.
05204 - Reallocate to 04001 (Travel and Per Diem/Mandatory) and 04002 (Travel and Per Diem/Educational) for anticipated travel.
05210 - Increase to support venue and refreshment expenses associated with Code Enforcement training required by the seminar host.
06402 - Removal of FY26 one-time budget request for vehicle.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Capital Improvement Plan

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

- **Airport**
- **Community Development**
- **Fire Rescue**
- **Law Enforcement**
- **Library**
- **Parks & Recreation**
- **Golf**
- **Public Buildings**
- **Coastal**
- **Ecosystem Management**
- **Public Transportation**
- **Roads**
- **Stormwater Management**
- **Solid Waste**
- **Utilities**
- **Miscellaneous**

				FY 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Budget Dollars	**73,939,508**	**98,652,810**	**96,450,734**	**(2,202,076)**	**(2.23)%**

Capital Improvement Plan

Introduction

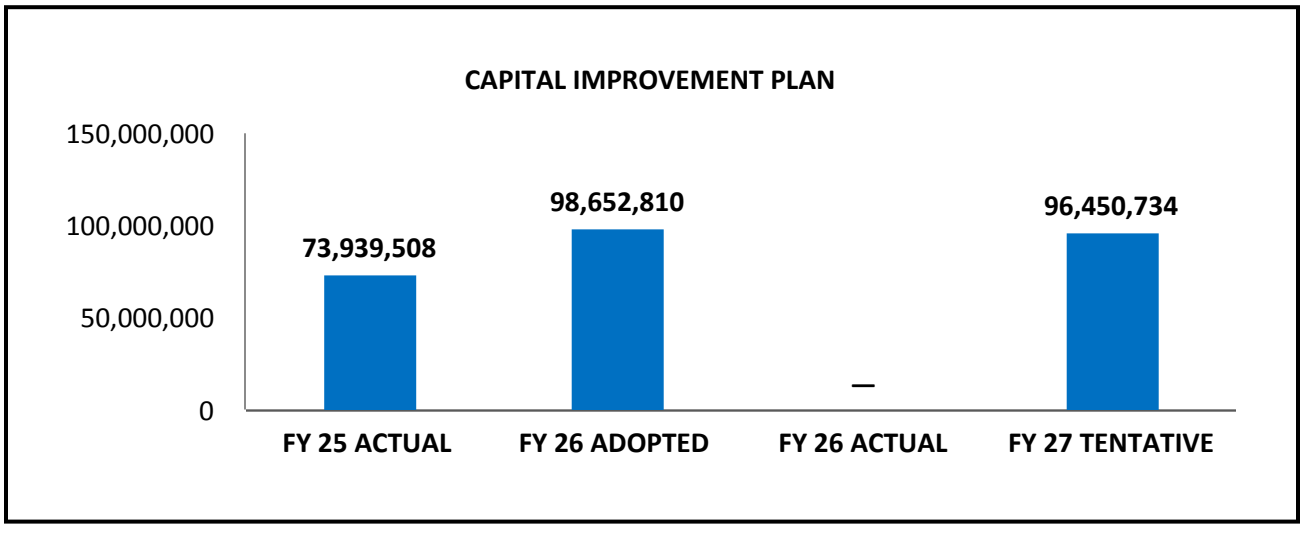
The Capital Improvement Plan (CIP) is a multi-year planning instrument used to identify needs and financing sources for public infrastructure maintenance and improvements. The CIP is a proposed schedule for the expenditure of funds to maintain, acquire, or construct these necessary improvements over 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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Airport	471,342	235,000	0	1,205,000
Community Development	2,117,015	7,018,080	0	8,219,530
Fire Rescue	2,110,754	1,148,100	0	1,770,900
Law Enforcement	4,269,012	4,989,528	0	4,753,073
Library	593,128	290,000	0	385,000
Parks	5,600,875	6,195,700	0	6,695,700
Golf Course	452,522	1,127,000	0	1,127,000
Public Buildings	14,018,791	7,863,369	0	8,226,914
Coastal	16,143,593	6,791,500	0	6,901,500
Ecosystem Management	2,404,968	21,775,000	0	21,924,500
Public Transportation	0	70,000	0	82,190
Roads	16,583,565	15,810,483	0	14,341,695
Stormwater Management	1,057,316	1,450,000	0	1,550,000
Solid Waste	115,457	2,100,500	0	1,202,000
Utilities	416,358	21,242,750	0	17,207,500
Miscellaneous	7,584,811	545,800	0	858,232
Total Expenses	**73,939,508**	**98,652,810**	**0**	**96,450,734**



Capital Improvement Plan

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	4,491,725	1,300,000	0	0
03101 Professional Services - IT	19,240	0	0	0
03103 Prof Serv-Outside Counsel-Non-Lit	1,634	0	0	0
03400 Other Contractual Services	6,222,825	7,220,500	0	7,297,000
03404 Janitorial Services	798	0	0	0
03409 Mowing & Landscaping Services	108,520	0	0	0
03410 Other Contractual Svcs - Staffing	38,304	0	0	0
03422 Oth Contr Svcs-Maintenance	978,262	0	0	0
04100 Communications	1,879	0	0	0
04200 Freight and Postage	91,304	0	0	0
04303 Water/Sewer Services	1,537	0	0	0
04400 Rentals and Leases	412,954	0	0	0
04600 Repairs and Maintenance	3,461,817	0	0	0
04603 Lift Station Repair and Maintenance	3,011	0	0	0
04610 Vehicle Repair and Maintenance	74,519	0	0	0
04611 Building Repair and Maintenance	2,088,308	0	0	0
04612 Software Maintenance	18,472	0	0	0
04614 Hardware Maintenance	807	0	0	0
04700 Printing and Binding	6,997	0	0	0
04900 Other Current Charges	79,887	0	0	0
05175 Computer Equipment $1,000-$4999.99	83,511	0	0	0
05179 Other Equipment $1000-$4999.99	147,371	0	0	10,000
05195 Non-Capital Computer Equipment	14,544	0	0	0
05199 Other Non-Capital Equipment	960,975	0	0	0
05200 Operating Supplies	20,743	0	0	0
05204 Fuel	1,156	0	0	0
05208 Software Licenses	2,008	0	0	0
05211 Software Services	110,330	0	0	0
05300 Road Materials and Supplies	691	0	0	0
05400 Publications and Memberships	7,150	0	0	0
05403 On Line Database/Subscriptions	167,529	0	0	0
05500 Training	2,938	0	0	0
06100 Land	48,626	20,000,000	0	20,000,000
06101 Land - Professional Services	2,100	0	0	0
06200 Buildings	11,519,536	10,890,897	0	11,753,697
06201 Buildings - Professional Services	1,665,551	0	0	0
06300 Improvements Other Than Buildings	21,481,278	50,568,013	0	46,990,215
06301 Improve Other Than Bldgs Prof Serv	2,179,915	0	0	0
06302 Improve Other Than Bldgs-Misc Cost	18,150	0	0	0
06400 Furniture and Equipment	872,169	2,535,400	0	3,535,632
06401 Computer Equipment	406,961	500,000	0	500,000
06402 Vehicles/Rolling Stock/Equip>$30k	1,460,991	1,751,500	0	2,424,190
06600 Library Books and Publications	2,500	180,000	0	200,000

Capital Improvement Plan

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
08100 Aid to Government Agencies	14,659,984	0	0	0
09902 Budget Reserves/ Capital Outlay	0	3,706,500	0	3,740,000
Total Expenses	**73,939,508**	**98,652,810**	**0**	**96,450,734**

Capital Improvement Plan

Revenues

Revenue Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Jensen Beach CRA Trust Fund	6,639	379,731	0	405,811
Rio CRA Trust Fund	402,332	1,652,182	0	1,709,430
Hobe Sound CRA Trust Fund	45,830	1,905,547	0	2,119,314
Port Salerno CRA Trust Fund	420,741	1,657,297	0	1,808,339
Golden Gate CRA Trust Fund	240,575	927,130	0	1,063,835
Palm City CRA Trust Fund	58,193	496,193	0	1,112,801
Annie E Meyers Trust Fund	12,957	0	0	0
Consolidated - Operating	0	7,578,750	0	3,580,000
Consolidated Water - CFC	0	1,850,000	0	100,000
Consolidated Sewer - CFC	0	700,000	0	1,550,000
Consolidated R & R	155,549	7,614,000	0	8,477,500
Airport	120,217	235,000	0	1,205,000
Solid Waste	115,457	2,100,500	0	1,202,000
Seaside Cafe	80,275	0	0	0
Library Contribution	257,671	0	0	0
Art in Public Places	36,366	35,500	0	35,500
Tourist Development	2,624,188	700,000	0	700,000
Other County Capital Projects	14,705,969	22,340,897	0	22,437,609
Beaches	3,510,021	5,775,000	0	5,815,000
Road Projects	287,347	0	0	0
Gas Tax 7/8 - Roads	4,642,862	1,608,000	0	1,608,000
Conserv Lands - Surtax 1/2 Cent	24,650	20,000,000	0	20,000,000
2019 Construction Project (Bond)	1,677,720	0	0	0
Franchise Fees - Electric	6,530,775	11,250,000	0	10,781,212
General Fund	4,983,252	0	0	10,000
General Fund - Septic to Sewer	260,809	2,000,000	0	2,000,000
Fire Protection/EMS Impact Fees	31,095	0	0	0
Law Enforcement Impact Fees - 1A	429,037	0	0	0
Urban Road Impact Fees	391,388	0	0	0
Pedestrian/Bicycle Path Impact Fees	148,750	80,000	0	80,000
Beach Impact	46,880	0	0	0
Library Impact Fees	389,321	180,000	0	200,000

Capital Improvement Plan

Revenues

Revenue Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Library Building Impact Fees	16,144	0	0	0
Open Space/Conservation Land Impact	65,152	0	0	0
Active Park Land	37,365	0	0	0
District One MSTU	41,968	0	0	0
District Three MSTU	303,887	0	0	0
Consolidated Fire/EMS	3,136,426	2,338,100	0	2,950,900
Building and Permitting	4,060,372	0	0	0
Hutchinson Island MSTU	88,123	406,500	0	406,500
Consolidated Parks	336,718	0	0	0
Stormwater MSTU	483,562	1,080,000	0	1,329,500
Countywide Road Maintenance MSTU	1,358,614	3,762,483	0	3,762,483
State Grants	13,812,681	0	0	0
Federal Grants	7,581,630	0	0	0
Revenue Totals	**73,959,508**	**98,652,810**	**0**	**96,450,734**

Capital Improvement Plan
Airport

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	38,592	0	0	0
03400 Other Contractual Services	407,855	0	0	0
04600 Repairs and Maintenance	20,811	0	0	0
04900 Other Current Charges	4,084	0	0	0
06300 Improvements Other Than Buildings	0	235,000	0	1,205,000
Total Expenses	**471,342**	**235,000**	**0**	**1,205,000**

Expenditure Line Item Summation

06300 - Airport Pavement Rehabilitation ($920k), Airport Facility Improvements ($275k), Airport Environmental & Planning ($10k)

Capital Improvement Plan
Community Development

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	24,387	0	0	0
03400 Other Contractual Services	44,137	0	0	0
04200 Freight and Postage	289	0	0	0
04303 Water/Sewer Services	1,537	0	0	0
04600 Repairs and Maintenance	458	0	0	0
04700 Printing and Binding	1,068	0	0	0
04900 Other Current Charges	1,977	0	0	0
06300 Improvements Other Than Buildings	1,391,244	7,018,080	0	8,219,530
06301 Improvements Other Than Buildings - Prof	651,918	0	0	0
Total Expenses	**2,117,015**	**7,018,080**	**0**	**8,219,530**

Expenditure Line Item Summation

06300 - Jensen Beach Community Redevelopment Area (CRA) Improvements ($405,811), Rio CRA Improvements ($1,709,430), Golden Gate CRA Improvements ($1,063,835), Hobe Sound CRA Improvements ($2,119,314), Port Salerno CRA Improvements ($1,808,339), and Old Palm City CRA Improvements ($1,112,801)

Capital Improvement Plan
Fire Rescue

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	18,591	0	0	0
04100 Communications	1,879	0	0	0
04200 Freight and Postage	3,361	0	0	0
04600 Repairs and Maintenance	55,578	0	0	0
04610 Vehicle Repair and Maintenance	74,519	0	0	0
04611 Building Repair and Maintenance	4,356	0	0	0
05179 Other Equipment $1000-$4999.99	43,210	0	0	10,000
05199 Other Non-Capital Equipment	535,853	0	0	0
06400 Furniture and Equipment	170,954	1,148,100	0	1,760,900
06401 Computer Equipment	10,110	0	0	0
06402 Vehicles/Rolling Stock/Equip>$30k	756,759	0	0	0
08100 Aid to Governmental Agencies	435,584	0	0	0
Total Expenses	**2,110,754**	**1,148,100**	**0**	**1,770,900**

Expenditure Line Item Summation
05179 - Automated external defibrillators (AEDs) replacement program for Park locations ($10k)
06400 - Capital equipment and cardiac monitors/AutoPulse CPR ($1,760,900)

Capital Improvement Plan
Law Enforcement

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	9,960	0	0	0
03400 Other Contractual Services	52,591	0	0	0
03404 Janitorial Services	798	0	0	0
03410 Other Contractual SVS- Staffing	2,828	0	0	0
04200 Freight and Postage	1,519	0	0	0
04400 Rentals and Leases	51,133	0	0	0
04600 Repairs and Maintenance	305,763	0	0	0
04611 Building Repair and Maintenance	639,276	0	0	0
05175 Computer Equipment $1,000-$4999.99	62,973	0	0	0
05179 Other Equipment $1000-$4999.99	9,786	0	0	0
05195 Non-Capital Computer Equipment	2,090	0	0	0
05199 Other Non-Capital Equipment	8,589	0	0	0
05208 Software Licenses	534	0	0	0
05211 Software Services	73,342	0	0	0
05300 Road Materials and Supplies	691	0	0	0
06200 Buildings	1,551,171	3,739,528	0	4,238,783
06201 Buildings - Professional Services	465,550	0	0	0
06300 Improvements Other Than Buildings	729,247	1,250,000	0	514,290
06301 Improvements Other Than Buildings Prof Serv	102,861	0	0	0
06400 Furniture and Equipment	18,966	0	0	0
06401 Computer Equipment	179,344	0	0	0
Total Expenses	**4,269,012**	**4,989,528**	**0**	**4,753,073**

Expenditure Line Item Summation

06200 - Sheriff's Fixed Asset Replacement Budget (FARB) ($855,534), Martin County Sheriff's Office (MCSO) Firearms Training Facility ($2.7M), MCSO Logistics & Operations Center ($76,049), and Holt Correctional Facility - Jail Pod Windows Replacement ($607,200)

06300 - Holt Correctional Facility Fire Alarm Replacement ($514,290)

Capital Improvement Plan
Library

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03409 Mowing & Landscaping Services	1,935	0	0	0
04200 Freight and Postage	4,560	0	0	0
04611 Building Repair and Maintenance	180	0	0	0
05179 Other Equipment $1000-$4999.99	8,150	0	0	0
05195 Non-Capital Computer Equipment	1,574	0	0	0
05199 Other Non-Capital Equipment	235	0	0	0
05403 On Line Database/Subscriptions	167,529	0	0	0
06200 Buildings	129,967	0	0	0
06201 Buildings ~ Professional Services	8,569	0	0	0
06300 Improvements Other Than Buildings	239,228	0	0	0
06302 Improvements Other Than Buildings- Misc Cost	1,119	0	0	0
06400 Furniture and Equipment	27,583	110,000	0	185,000
06600 Library Books and Publications	2,500	180,000	0	200,000
Total Expenses	**593,128**	**290,000**	**0**	**385,000**

Expenditure Line Item Summation

06400 - Radio Frequency Identification (RFID) Replacement ($110k) and Elisabeth Lahti Library Audio-Visual Upgrade ($75k)

06600 - Library Materials ($200k)

Capital Improvement Plan
Parks & Recreation

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	49,962	0	0	0
03400 Other Contractual Services	271,953	0	0	0
03422 Other Contractual SVS- Maintenance	218,379	0	0	0
04200 Freight and Postage	58,993	0	0	0
04600 Repairs and Maintenance	1,248,067	0	0	0
04603 Lift Station Repair and Maintenance	3,011	0	0	0
04611 Building Repair and Maintenance	67,111	0	0	0
04900 Other Current Charges	5,846	0	0	0
05175 Computer Equipment $1,000-$4999.99	10,251	0	0	0
05179 Other Equipment $1000-$4999.99	27,304	0	0	0
05199 Other Non-Capital Equipment	138,740	0	0	0
05200 Operating Supplies	6,540	0	0	0
06200 Buildings	169,890	0	0	0
06201 Buildings- Professional Services	181,371	0	0	0
06300 Improvements Other Than Buildings	2,755,955	6,010,700	0	6,510,700
06301 Improve Other Than Bldgs Prof Serv	42,644	0	0	0
06302 Improve Other Than Blds- Misc Cost	870	0	0	0
06400 Furniture and Equipment	223,304	185,000	0	185,000
06401 Computer Equipment	14,624	0	0	0
06402 Vehicles/ Rolling Stock/ Equip>$30K	106,060	0	0	0
Total Expenses	**5,600,875**	**6,195,700**	**0**	**6,695,700**

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 ($1,035,000), Parks Boat Ramps Program ($550k), Parks Paving Program ($300k); Parks Fiber, Security & Wi-Fi Installation Program ($185k), and Sea Turtle Beach Cafe & Beachside Restroom ($1,690,700)

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

Capital Improvement Plan
Golf Course

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	13,734	0	0	0
04200 Freight and Postage	13,793	0	0	0
04400 Rentals and Leases	129,640	0	0	0
04600 Repairs and Maintenance	61,522	0	0	0
04611 Building Repair and Maintenance	125	0	0	0
04900 Other Current Charges	16,504	0	0	0
05195 Non-Capital Computer Equipment	5,101	0	0	0
05199 Other Non-Capital Equipment	16,451	0	0	0
05200 Operating Supplies	14,203	0	0	0
06201 Buildings ~ Professional Services	41,785	0	0	0
06300 Improvements Other Than Buildings	31,704	850,000	0	850,000
06400 Furniture and Equipment	107,960	277,000	0	277,000
Total Expenses	**452,522**	**1,127,000**	**0**	**1,127,000**

Expenditure Line Item Summation

06300 - Golf Fixed Asset Replacement Budget (FARB) ($350k) and Sailfish Sands Golf Course Improvements Phases 4, 5, and 6 ($500k)

06400 - Golf Course Equipment FARB ($277k)

Capital Improvement Plan
Public Buildings

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	59,655	0	0	0
03101 Professional Services - IT	1,485	0	0	0
03101 Professional Services ~IT	1,485	0	0	0
03400 Other Contractual Services	143,242	0	0	0
03409 Mowing & Landscaping Services	105,306	0	0	0
03410 Other Contractual SVS- Staffing	35,476	0	0	0
04200 Freight and Postage	4,258	0	0	0
04600 Repairs and Maintenance	45,288	0	0	0
04611 Building Repair and Maintenance	1,377,260	0	0	0
04700 Printing and Binding	105	0	0	0
04900 Other Current Charges	4,063	0	0	0
05175 Computer Equipment $1,000-$4999.99	2,046	0	0	0
05179 Other Equipment $1000-$4999.99	30,563	0	0	0
05195 Non-Capital Computer Equipment	644	0	0	0
05199 Other Non-Capital Equipment	224,259	0	0	0
05204 Fuel	1,156	0	0	0
05208 Software Licenses	848	0	0	0
05500 Training	2,938	0	0	0
06200 Buildings	7,246,029	7,001,369	0	7,364,914
06201 Buildings - Professional Services	635,962	0	0	0
06300 Improvements Other Than Buildings	3,858,080	862,000	0	862,000
06301 Improvements Other Than Buildings-Prof Serv	19,041	0	0	0
06401 Computer Equipment	142,980	0	0	0
06402 Vehicles/Rolling Stock/Equip>$30K	78,108	0	0	0
Total Expenses	**14,018,791**	**7,863,369**	**0**	**8,226,914**

Expenditure Line Item Summation

06200 - Fixed Asset Replacement Budget (FARB) ($1,240,869), Countywide Building Envelope FARB ($412k), Historic Facility FARB ($300k), Generator FARB ($500k), Countywide Public Building Resiliency ($150k), Library Fixed Asset Replacement Budget (FARB) ($100k), Constitutional Offices FARB ($200k), Courthouse & Constitutional Office Building Rooftop HVAC Unit Replacement ($1,912,045), Courthouse and Constitutional Office Building Secure Entrance Building Addition ($500k), Employee Wellness Clinic ($500k), House of Refuge Rehabilitation - Phase II ($350k), Fire Rescue Facilities Fixed Asset Replacement Budget ($600k), and Fire Station 23 (Kanner Highway) Expansion ($600k)

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

Capital Improvement Plan
Coastal

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	3,637,155	0	0	0
03400 Other Contractual Services	2,411,270	6,585,000	0	6,661,500
04200 Freight and Postage	784	0	0	0
04600 Repairs and Maintenance	9,643	0	0	0
04700 Printing and Binding	391	0	0	0
04900 Other Current Charges	5,821	0	0	0
05175 Computer Equipment $1000-$4999.99	1,916	0	0	0
05179 Other Equipment $1000-$4999.99	8,292	0	0	0
05195 Non-Capital Computer Equipment	2,390	0	0	0
05208 Software Licenses	626	0	0	0
05211 Software Services	236	0	0	0
05400 Publications and Memberships	7,000	0	0	0
06101 Land-Professional Services	100	0	0	0
06200 Buildings	643,041	0	0	0
06201 Buildings-Professional Services	5,993	0	0	0
06300 Improvements Other Than Buildings	116,935	0	0	0
08100 Aid to Governmental Agencies	9,292,000	0	0	0
09902 Budget Reserves/ Capital Outlay	0	206,500	0	240,000
Total Expenses	**16,143,593**	**6,791,500**	**0**	**6,901,500**

Expenditure Line Item Summation

03400 - St. Lucie Inlet Management Plan ($5.11M), Beach Management ($50k), Bathtub Beach & Sailfish Point Beach Restoration ($405k), Reef Management Program ($170k), County Resiliency Program ($300k), Shoreline Management ($50k), MacArthur Blvd Dune Restoration ($301.5k), and Strategic Waterfront Asset Management ($275k)

09902 - Beach Management ($240k)

Capital Improvement Plan
Ecosystem Management

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	358,655	0	0	0
03400 Other Contractual Services	678,322	600,000	0	600,000
03409 Mowing and Landscaping Services	1,279	0	0	0
04200 Freight and Postage	494	0	0	0
04600 Repairs and Maintenance	28,582	0	0	0
04700 Printing & Binding	124	0	0	0
04900 Other Current Charges	10,730	0	0	0
05199 Other Non-Capital Equipment	5,970	0	0	0
06100 Land	48,626	20,000,000	0	20,000,000
06101 Land - Professional Services	2,000	0	0	0
06300 Improvements Other Than Buildings	1,024,095	1,175,000	0	1,324,500
06301 Improvements Other Than Buildings Prof Svcs	246,092	0	0	0
Total Expenses	**2,404,968**	**21,775,000**	**0**	**21,924,500**

Expenditure Line Item Summation

03400 - Environmentally Sensitive Lands Management ($600k)

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

06300 - North Outfall Golden Gate BMP1 ($15k), Channel Enhancement Program ($15k), TMDL/BMAP Compliance projects ($95k), Stuart Impoundment Hydrologic Restoration ($25k), Indian River Lagoon Estuary Restoration Project ($150k), MC-2 Shoreline Stabilization ($50k), Stormwater Master Plan ($734,500), Savannas Regional Restoration ($10k), Coral Gardens Stormwater Treatment Area ($130k), and Fiddler Crab Access ($100k)

Capital Improvement Plan
Public Transportation

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
06402 Vehicles/Rolling Stock/Equip>$30k	0	70,000	0	82,190
Total Expenses	**0**	**70,000**	**0**	**82,190**

Expenditure Line Item Summation
06402 - Bus Acquisition ($70k) and Light Fleet Replacement ($12,190)

Capital Improvement Plan
Roads

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	150,252	0	0	0
03101 Professional Service - IT	17,755	0	0	0
03103 Prof Serv-Outside Counsel-Non-Lit	1,634	0	0	0
03400 Other Contractual Services	1,998,549	0	0	0
03422 Other Contr Svcs-Maintenance	759,883	0	0	0
04200 Freight and Postage	3,210	0	0	0
04400 Rentals and Leases	125,198	0	0	0
04600 Repairs and Maintenance	1,562,394	0	0	0
04612 Software Maintenance	18,472	0	0	0
04614 Hardware Maintenance	807	0	0	0
04700 Printing and Binding	3,421	0	0	0
04900 Other Current Charges	14,849	0	0	0
05175 Computer Equipment $1,000-$4999.99	6,325	0	0	0
05179 Other Equipment $1000-$4999.99	11,105	0	0	0
05195 Non-Capital Computer Equipment	2,744	0	0	0
05199 Other Non-Capital Equipment	30,878	0	0	0
05211 Software Services	36,753	0	0	0
06300 Improvements Other Than Buildings	10,097,850	15,005,483	0	13,536,695
06301 Improve Other Than Bldgs Prof Serv	838,114	0	0	0
06400 Furniture and Equipment	323,402	805,000	0	805,000
06401 Computer Equipment	59,904	0	0	0
06402 Vehicles/Rolling Stock/Equip>$30k	520,065	0	0	0
Total Expenses	**16,583,565**	**15,810,483**	**0**	**14,341,695**

Expenditure Line Item Summation

06300 - Multimodal Pathways ($80k), SW Bulldog Way Sidewalk ($100k), NE South Street Sidewalk Project ($150k), Fisherman's Cove Sidewalk ($150k), Intersection Improvements ($1,095,000), Traffic Signals and Streetlight Rehabilitations ($500k), Resurfacing and Drainage Maintenance ($500k), Port Salerno/New Monrovia Neighborhood Restoration ($600k), Coral Gardens Neighborhood Restoration ($3M), Rocky Point Neighborhood Restoration ($500k), South County Neighborhood Restoration ($850k), SW Jack James Drive Resurfacing (SR-76 (S Kanner Hwy) to SW Bluewater Way) ($350k), Dirt Road Paving (Urban Service District) ($350k), SW Kansas Ave Resurfacing (SW Aaron Vaughn Way to SR-76 (SW Kanner Hwy)) ($350k), SE Countyline Rd (SE Wooden Bridge Lane to US-1) ($80k), CR-A1A (SE Dixie Hwy) Resurfacing (SE Cove Rd to SE Jefferson St) ($1,101,212), Pavement Marking Maintenance ($200k), Annual Commitments ($400k), Rail Safety Improvements ($600k), Bridge Replacements/Renovations ($300k), SE Island Way West Bridge Replacement ($300k), CR-76A (SW 96th St) Arundel Bridge Scour Protection ($700,483), Traffic Safety Measures ($500k), Enhanced Landscape Rehabilitation ($30k), and SE Conch Bar Avenue Improvements ($750k)

06400 - Heavy Equipment Replacement ($805k)

Capital Improvement Plan
Stormwater Management

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	86,180	0	0	0
03400 Other Contractual Services	0	0	0	0
04200 Freight and Postage	20	0	0	0
04700 Printing and Binding	73	0	0	0
04900 Other Current Charges	15,832	0	0	0
06300 Improvements Other Than Buildings	940,041	1,450,000	0	1,550,000
06301 Improvement Other Than Buildings Prof Serv	15,170	0	0	0
Total Expenses	**1,057,316**	**1,450,000**	**0**	**1,550,000**

Expenditure Line Item Summation

06300 - Stormwater Infrastructure Rehabilitation ($617k), SE Merritt Way Resilience ($400k), East Fork Creek Culvert Replacements ($83k), Hibiscus Park Ditch Bank Stabilization ($100k), Danforth Creek Bank Widening and Stabilization ($100k), and Bessey Creek Retrofit ($250k)

Capital Improvement Plan
Solid Waste

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	0	200,000	0	0
04600 Repairs and Maintenance	106,495	0	0	0
05179 Other Equipment $1000-$4999.99	8,962	0	0	0
06200 Buildings	0	150,000	0	150,000
06201 Buildings - Professional Services	0	0	0	0
06300 Improvements Other Than Buildings	0	1,000,000	0	200,000
06402 Vehicles/Rolling Stock/Equip>$30k	0	750,500	0	852,000
Total Expenses	**115,457**	**2,100,500**	**0**	**1,202,000**

Expenditure Line Item Summation

06200 - Transfer Station Capital Improvements ($150k)
06300 - Transfer Station Floor Replacement ($100k) and Transfer Station Scales ($100k)
06402 - Capital Equipment Replacement: panel truck ($72k), roll-off truck ($280k), tanker ($100k), and street sweeper truck ($400k)

Capital Improvement Plan
Utilities

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	8,014	1,100,000	0	0
03400 Other Contractual Services	31,351	0	0	0
04400 Rentals and Leases	106,983	0	0	0
04600 Repairs and Maintenance	17,215	0	0	0
06201 Buildings - Professional Services	200	0	0	0
06300 Improvements Other Than Buildings	0	15,711,750	0	12,217,500
06301 Improvements Other Than Buildings Prof Svcs	236,434	0	0	0
06302 Improvements Other Than Buildings Misc Cost	16,162	0	0	0
06402 Vehicles/Rolling Stock/Equip>$30k	0	931,000	0	1,490,000
09902 Budget Reserves/Capital Outlay	0	3,500,000	0	3,500,000
Total Expenses	**416,358**	**21,242,750**	**0**	**17,207,500**

Expenditure Line Item Summation

06300 - Biosolids Rehab ($400k), Bulk Chemical Tanks ($100k), Grinder System Rehab ($150k), Hydrant Replacement ($200k), Lift Station Rehabilitation ($2.1M), Filter Media ($1.1M), Reclaimed Water Main Replacement ($437.5k), Sanitary Collection System Rehab ($500k), Water Main Replacement ($1M), Water Meters Retrofit ($800k), Well and Pump Improvements ($200k), Connect to Protect Grinders ($400k), Wastewater Transmission System Improvements ($3,180,000), Loop Tie-ins ($150k), Connect to Protect Force Mains ($600k), Dixie Park Repump Rehab ($650k), and Wastewater Transmission System Improvements ($250k)

06402 - Capital Equipment Replacement: freightliner pump truck ($575k), utility truck ($145k), crew cab truck ($90k), excavator ($85k), cat skid steer ($205k), utility truck ($85k), crane truck ($185k), and utility truck ($120k)

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

Capital Improvement Plan
Miscellaneous

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	36,589	0	0	0
03400 Other Contractual Services	183,555	35,500	0	35,500
04200 Freight and Postage	22	0	0	0
04700 Printing and Binding	1,814	0	0	0
04900 Other Current Charges	180	0	0	0
05400 Publications and Memberships	150	0	0	0
06200 Buildings	1,779,438	0	0	0
06201 Buildings- Professional Services	326,122	0	0	0
06300 Improvements Other Than Buildings	296,899	0	0	0
06301 Improvements Other Than Buildings Prof Svcs	27,643	0	0	0
06400 Furniture and Equipment	0	10,300	0	322,732
06401 Computer Equipment	0	500,000	0	500,000
08100 Aid to Governmental Agencies	4,932,400	0	0	0
Total Expenses	**7,584,811**	**545,800**	**0**	**858,232**

Expenditure Line Item Summation

03400 - Art in Public Places ($35.5k)

06400 - Communication Fixed Asset Replacement Budget (FARB) ($33.9k), Data Center UPS (uninterrupted power source) Revitalization & Battery Replacement ($137,332), and Data Center Hot Aisle Containment Replacement ($151.5k)

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 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Budget Dollars	**911,557**	**1,443,260**	**1,473,739**	**30,479**	**2.11%**

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.

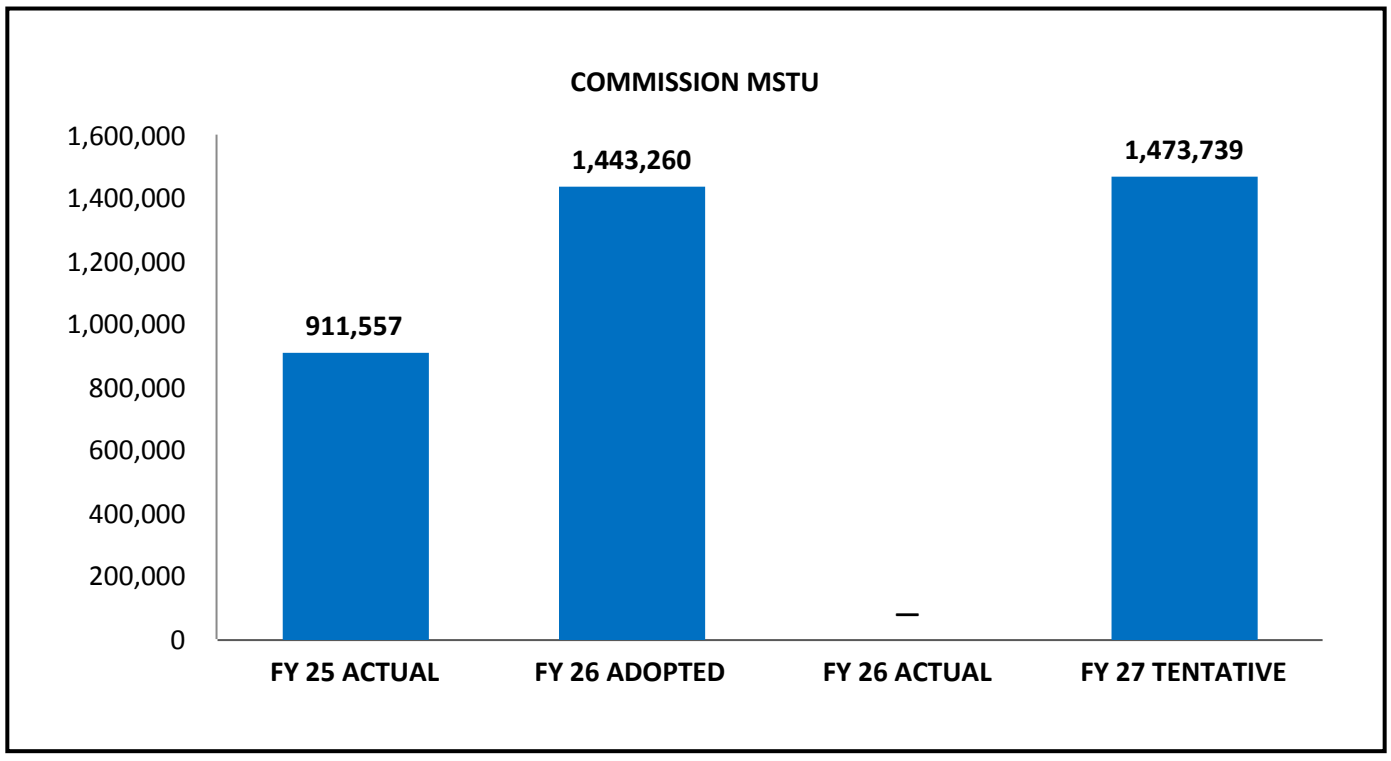
Key Issues and Trends

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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
District One MSTU	125,497	356,747	0	357,197
District Two MSTU	36,148	206,601	0	206,203
District Three MSTU	148,394	315,321	0	332,743
District Four MSTU	5,918	204,771	0	217,700
District Five MSTU	595,600	359,820	0	359,896
Total Expenses	**911,557**	**1,443,260**	**0**	**1,473,739**



Commission MSTU

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	800	0	0	0
03400 Other Contractual Services	11,246	0	0	0
03409 Mowing and Landscaping Services	25,612	0	0	0
04900 Other Current Charges	4,200	0	0	0
05199 Other Non-Capital Equipment	36,164	0	0	0
06300 Improvements Other Than Buildings	0	1,443,260	0	1,473,739
08100 Aid to Governmental Agencies	198,867	0	0	0
08200 Aid To Private Organizations	39,068	0	0	0
910001 Transfer to Fund 0001	595,600	0	0	0
Total Expenses	**911,557**	**1,443,260**	**0**	**1,473,739**

Revenues

Revenue Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
District One MSTU	125,497	356,747	0	357,197
District Two MSTU	36,148	206,601	0	206,203
District Three MSTU	148,394	315,321	0	332,743
District Four MSTU	5,918	204,771	0	217,700
District Five MSTU	595,600	359,820	0	359,896
Total Revenue	**911,557**	**1,443,260**	**0**	**1,473,739**

Commission MSTU
District One MSTU

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
04900 Other Current Charges	4,200	0	0	0
05199 Other Non-Capital Equipment	36,164	0	0	0
06300 Improvements Other Than Buildings	0	356,747	0	357,197
08100 Aid to Governmental Agencies	85,133	0	0	0
Total Expenses	**125,497**	**356,747**	**0**	**357,197**

Accounts of Interest
06300 - Miscellaneous District One projects

Significant Changes
There are no significant changes to the district's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Commission MSTU
District Two MSTU

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03400 Other Contractual Services	5,536	0	0	0
03409 Mowing and Landscaping Services	25,612	0	0	0
06300 Improvements Other Than Buildings	0	206,601	0	206,203
08200 Aid to Private Organizations	5,000	0	0	0
Total Expenses	**36,148**	**206,601**	**0**	**206,203**

Accounts of Interest
06300 - Miscellaneous District Two projects

Significant Changes
There are no significant changes to the district's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Commission MSTU
District Three MSTU

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03400 Other Contractual Services	2,410	0	0	0
06300 Improvements Other Than Buildings	0	315,321	0	332,743
08100 Aid to Governmental Agencies	113,734	0	0	0
08200 Aid to Private Organizations	32,250	0	0	0
Total Expenses	**148,394**	**315,321**	**0**	**332,743**

Accounts of Interest
06300 - Miscellaneous District Three projects

Significant Changes
There are no significant changes to the district's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Commission MSTU
District Four MSTU

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03400 Other Contractual Services	3,300	0	0	0
06300 Improvements Other Than Buildings	0	204,771	0	217,700
08200 Aid To Private Organizations	1,818	0	0	0
Total Expenses	**5,918**	**204,771**	**0**	**217,700**

Accounts of Interest
06300 - Miscellaneous District Four projects

Significant Changes
There are no significant changes to the district's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Commission MSTU
District Five MSTU

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
06300 Improvements Other Than Buildings	0	359,820	0	359,896
910001 Transfer to Fund 0001	595,600	0	0	0
Total Expenses	**595,600**	**359,820**	**0**	**359,896**

Accounts of Interest
06300 - Miscellaneous District Five projects

Significant Changes
There are no significant changes to the district's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Office of Community Development

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

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

				FY 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**5.00**	**6.00**	**6.00**	**0.00**	**0.00%**
Total Budget Dollars	**740,656**	**800,224**	**824,156**	**23,932**	**2.99%**

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 levels, 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

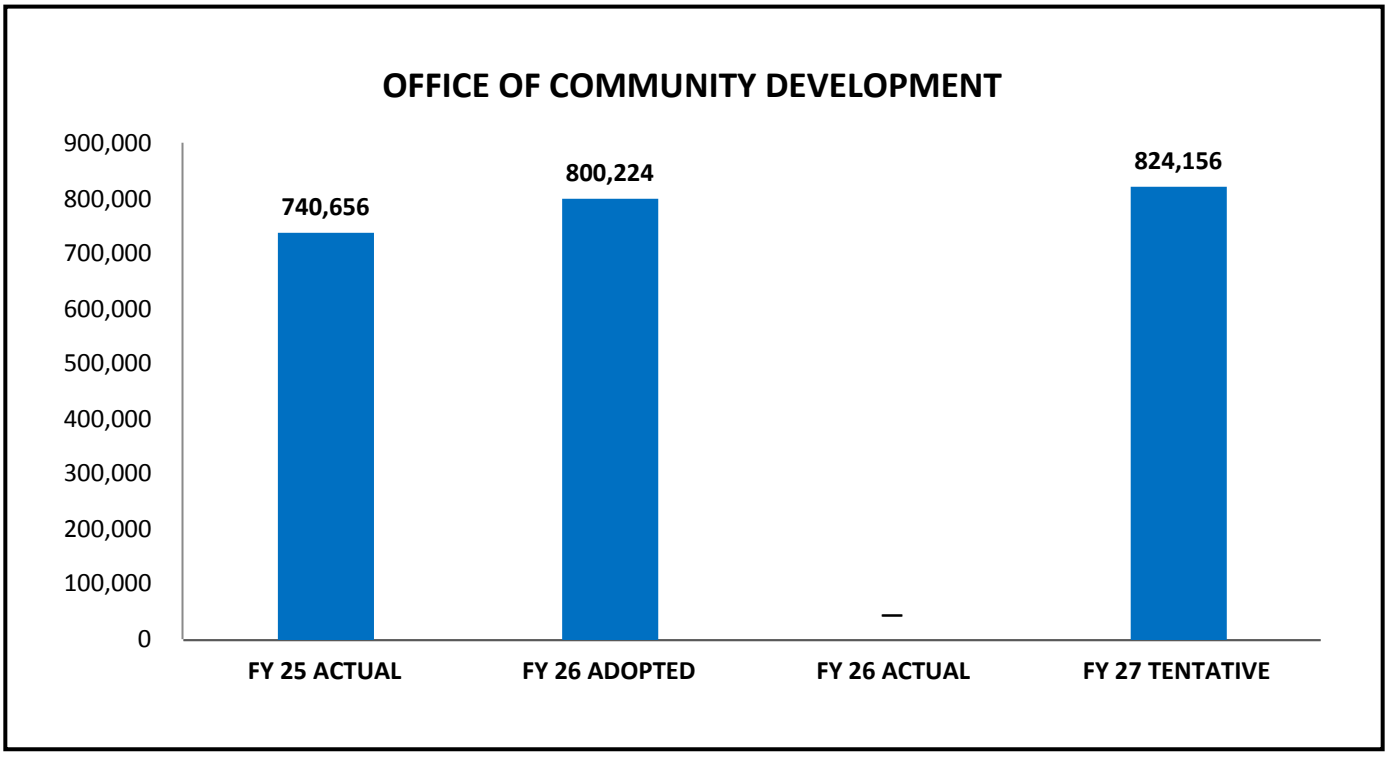
The Office of Community Development's efforts will continue to be directed towards projects and partnerships that will protect and improve our community through neighborhood redevelopment and advancement of the County's priorities.

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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Community Redevelopment Administration	740,656	800,224	0	824,156
Total Expenses	**740,656**	**800,224**	**0**	**824,156**



Office of Community Development

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	479,741	486,630	0	509,962
01501 Cell Phone Stipend	1,360	1,380	0	1,380
02101 FICA	27,757	30,171	0	31,618
02102 Medicare	6,491	7,057	0	7,394
02200 Retirement Contributions	66,008	68,274	0	69,304
02300 Life and Health Insurance	107,107	117,912	0	113,656
03100 Professional Services	18,897	25,500	0	25,500
03400 Other Contractual Services	5,906	19,800	0	25,733
03412 IT Hosting Service	0	500	0	500
04000 Travel and Per Diem	1,605	0	0	5,200
04002 Travel and Per Diem/Educational	11,601	5,200	0	0
04100 Communications	202	9,083	0	5,000
04104 Communications-Data/Wireless Svs	868	917	0	917
04200 Freight and Postage	7	2,500	0	1,000
04401 Rentals and Leases/Pool Vehicles	730	1,200	0	0
04402 Rentals and Leases/Copier Leases	963	2,000	0	2,000
04612 Software Maintenance	0	1,000	0	1,000
04700 Printing and Binding	3,822	2,100	0	3,300
04800 Promotional Activities	600	0	0	0
04900 Other Current Charges	968	350	0	1,000
05100 Office Supplies	597	700	0	700
05200 Operating Supplies	1,813	6,200	0	7,242
05204 Fuel	35	0	0	0
05208 Software Licenses	0	1,000	0	0
05211 Software Services	0	1,000	0	1,000
05400 Publications and Memberships	1,438	1,750	0	2,150
05402 Publications/Subscriptions	0	400	0	0
05500 Training	1,035	7,600	0	8,600
Total Expenses	**740,656**	**800,224**	**0**	**824,156**

Revenues

Revenue Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
CRA Administration Fund	677,317	723,656	0	744,113
Art in Public Places	525	14,500	0	14,500
General Fund	62,814	62,068	0	65,543
Total Revenues	**740,656**	**800,224**	**0**	**824,156**

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 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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	479,741	486,630	0	509,962
01501 Cell Phone Stipend	1,360	1,380	0	1,380
02101 FICA	27,757	30,171	0	31,618
02102 Medicare	6,491	7,057	0	7,394
02200 Retirement Contributions	66,008	68,274	0	69,304
02300 Life and Health Insurance	107,107	117,912	0	113,656
03100 Professional Services	18,897	25,500	0	25,500
03400 Other Contractual Services	5,906	19,800	0	25,733
03412 IT Hosting Service	0	500	0	500
04000 Travel and Per Diem	1,605	0	0	5,200
04002 Travel and Per Diem/Educational	11,601	5,200	0	0
04100 Communications	202	9,083	0	5,000
04104 Communications-Data/Wireless Svcs	868	917	0	917
04200 Freight and Postage	7	2,500	0	1,000
04401 Rentals and Leases/Pool Vehicles	730	1,200	0	0
04402 Rentals and Leases/Copier Leases	963	2,000	0	2,000
04600 Repairs and Maintenance	1,106	0	0	0
04612 Software Maintenance	0	1,000	0	1,000
04700 Printing and Binding	3,822	2,100	0	3,300
04800 Promotional Activities	600	0	0	0
04900 Other Current Charges	968	350	0	1,000
05100 Office Supplies	597	700	0	700
05200 Operating Supplies	1,813	6,200	0	7,242
05204 Fuel	35	0	0	0
05208 Software Licenses	0	1,000	0	0
05211 Software Services	0	1,000	0	1,000
05400 Publications and Memberships	1,438	1,750	0	2,150
05402 Publications/Subscriptions	0	400	0	0
05500 Training	1,035	7,600	0	8,600
Total Expenses	**740,656**	**800,224**	**0**	**824,156**

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.

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

04000 - 05402 - Adjustments to various accounts to reflect the operational needs anticipated for FY27. No aggregate increase in these line items.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

County Attorney

County Attorney
Program Chart
Total Full-Time Equivalents (FTE) = 7.00

County Attorney Operations
Total Full Time Equivalents (FTE) = 7.00

				FY 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**8.00**	**7.00**	**7.00**	**0.00**	**0.00%**
Total Budget Dollars	**1,491,913**	**1,696,576**	**1,601,850**	**(94,726)**	**(5.58)%**

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

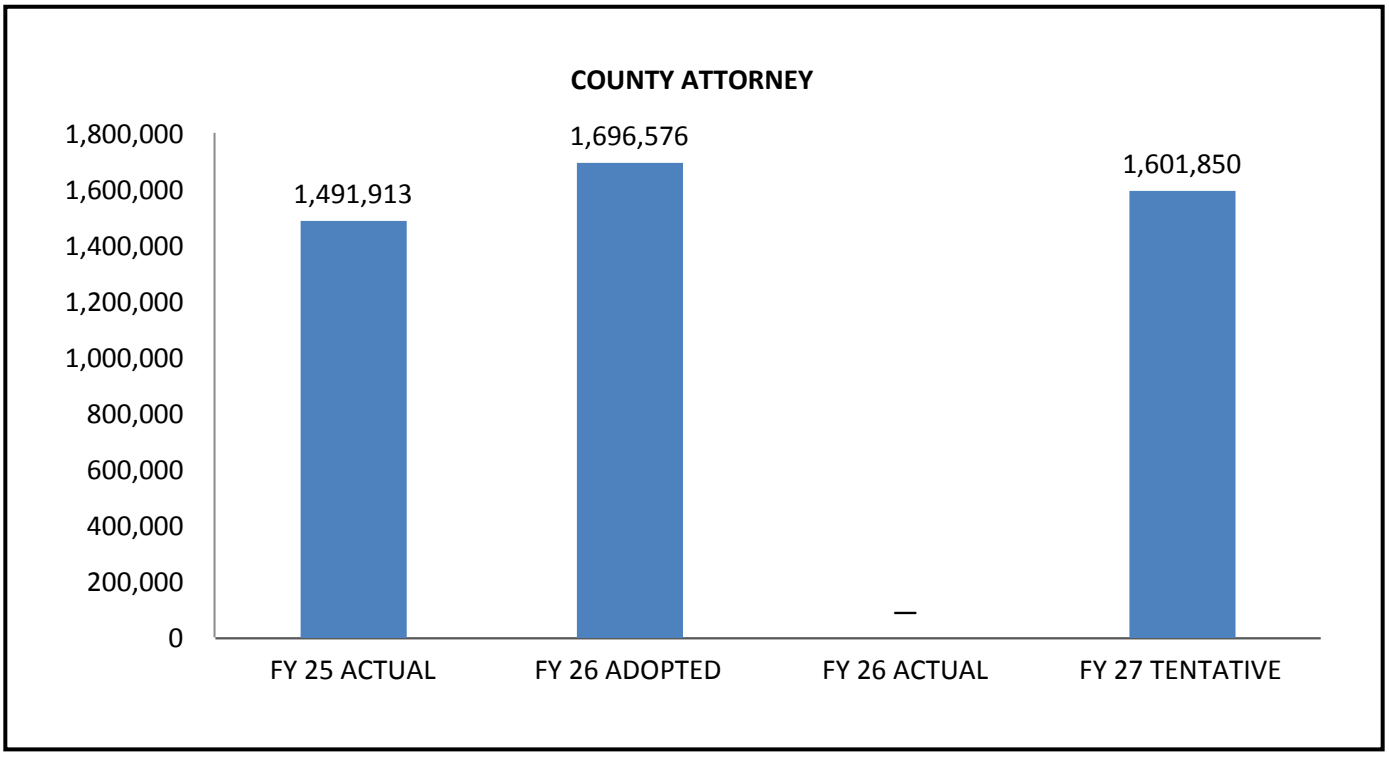
The following key issues and trends will require legal services for the upcoming fiscal year:

- 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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
County Attorney Operations	1,491,913	1,696,576	0	1,601,850
Total Expenses	**1,491,913**	**1,696,576**	**0**	**1,601,850**



County Attorney

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01100 Executive Salaries	265,540	241,134	0	255,600
01200 Regular Salaries	772,590	916,272	0	798,773
01300 Other Salaries	5,862	6,000	0	6,000
01501 Cell Phone Stipend	6,161	5,846	0	5,847
02101 FICA	55,108	68,876	0	63,356
02102 Medicare	14,874	16,109	0	14,817
02200 Retirement Contributions	238,748	259,592	0	187,462
02300 Life and Health Insurance	89,575	91,597	0	128,145
03400 Other Contractual Services	0	23,900	0	30,000
04000 Travel and Per Diem	0	350	0	1,350
04001 Travel and Per Diem/Mandatory	0	1,000	0	0
04002 Travel and Per Diem/Educational	2,060	4,000	0	20,000
04100 Communications	524	0	0	0
04101 Communications - Cell Phones	116	600	0	600
04200 Freight and Postage	272	1,500	0	1,500
04400 Rentals and Leases	2,995	3,000	0	3,000
04401 Rentals and Leases/Pool Vehicles	0	300	0	0
04402 Rentals and Leases/Copier Leases	3,235	3,500	0	3,500
04700 Printing and Binding	704	3,300	0	3,300
04900 Other Current Charges	0	1,000	0	0
04954 County Witness Fees	87	200	0	500
05100 Office Supplies	641	4,000	0	4,000
05175 Computer Equipment $1000-$4999.99	0	0	0	2,500
05179 Other Equipment $1000-$4999.99	1,292	0	0	5,000
05195 Non-Capital Computer Equipment	460	1,500	0	2,600
05199 Other Non-Capital Equipment	80	0	0	0
05200 Operating Supplies	79	0	0	0
05207 Computer Supplies	34	1,000	0	1,000
05208 Software Licenses	0	500	0	10,000
05400 Publications and Memberships	5,440	5,500	0	8,000
05402 Publications/Subscriptions	24,532	30,000	0	30,000
05500 Training	905	4,000	0	15,000
06600 Library Books and Publications	0	2,000	0	0
Total Expenses	**1,491,913**	**1,696,576**	**0**	**1,601,850**

County Attorney

Revenues

Revenue Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Intergovernmental Revenue	1,204	11,967	0	11,967
Charges for Services	37,096	25,000	0	25,000
General Fund	1,354,198	1,596,778	0	1,489,637
Unincorporated MSTU	99,415	62,831	0	75,246
Total Revenues	**1,491,913**	**1,696,576**	**0**	**1,601,850**

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
Assistant County Attorney	2.00	2.00
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01100 Executive Salaries	265,540	241,134	0	255,600
01200 Regular Salaries	772,590	916,272	0	798,773
01300 Other Salaries	5,862	6,000	0	6,000
01501 Cell Phone Stipend	6,161	5,846	0	5,847
02101 FICA	55,108	68,876	0	63,356
02102 Medicare	14,874	16,109	0	14,817
02200 Retirement Contributions	238,748	259,592	0	187,462
02300 Life and Health Insurance	89,575	91,597	0	128,145
03400 Other Contractual Services	0	23,900	0	30,000
04000 Travel and Per Diem	0	350	0	1,350
04001 Travel and Per Diem/Mandatory	0	1,000	0	0
04002 Travel and Per Diem/Educational	2,060	4,000	0	20,000
04100 Communications	524	0	0	0
04101 Communications - Cell Phones	116	600	0	600
04200 Freight and Postage	272	1,500	0	1,500
04400 Rentals and Leases	2,995	3,000	0	3,000
04401 Rentals and Leases/Pool Vehicles	0	300	0	0
04402 Rentals and Leases/Copier Leases	3,235	3,500	0	3,500
04700 Printing and Binding	704	3,300	0	3,300
04900 Other Current Charges	0	1,000	0	0
04954 County Witness Fees	87	200	0	500
05100 Office Supplies	641	4,000	0	4,000
05175 Computer Equipment $1000-$4999.99	0	0	0	2,500
05179 Other Equipment $1000-$4999.99	1,292	0	0	5,000
05195 Non-Capital Computer Equipment	460	1,500	0	2,600
05199 Other Non-Capital Equipment	80	0	0	0
05200 Operating Supplies	79	0	0	0
05207 Computer Supplies	34	1,000	0	1,000
05208 Software Licenses	0	500	0	10,000
05400 Publications and Memberships	5,440	5,500	0	8,000
05402 Publications/Subscriptions	24,532	30,000	0	30,000
05500 Training	905	4,000	0	15,000
06600 Library Books and Publications	0	2,000	0	0
Total Expenses	**1,491,913**	**1,696,576**	**0**	**1,601,850**

Accounts of Interest

03400 - Miscellaneous in-house litigation expenses incurred in complex cases such as expert witness fees, County witness fees and mediation costs ($30k).
04000 - Reallocated and consolidated from 04001 (Travel and Per Diem/Mandatory) account.
04001 - Reallocated and consolidated into 04000 (Travel and Per Diem) account.
04002 - Increase due to staff continuing education requirements essential to departmental operations.
04401 - Removed due to the discontinuation of chargebacks for pool vehicle use.
04900 - Reallocated to 05500 (Training) account for continuing education.

County Attorney
County Attorney Operations

04954 - Increase to support ongoing litigation and potential trial scheduling.
05175 - Creation of new line for the anticipated need to purchase an additional laptop computer for operational needs.
05179 - Increase due to the anticipated need to purchase additional iPads.
05195 - Increase due to the anticipated need to purchase additional monitors.
05208 - Increase due to the need for litigation and document management software to support the absence of a legal assistant.
05400 - Increase for expenses related to anticipated membership for professional organizations, including the Florida Bar, Florida Association of Counties, Martin County Bar Association, and The Justice Major B. Harding American Inn of Court. Reallocated $2k from 06600 (Library Books and Publications).
05500 - Increase attributed to anticipated expenditures related to staff professional certifications and training essential to departmental operations.
06600 - Reallocated to 05400 (Publications and Memberships) for expenses related to anticipated memberships for professional organizations.

Significant Changes
During Fiscal Year 2026, one (1) Deputy County Attorney position was reclassified to Assistant County Attorney.

Fire Rescue

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

- **Emergency Management**
  Total Full Time Equivalents (FTE) = 4.50
- **Nuclear Planning**
  Total Full Time Equivalents (FTE) = 1.50
- **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
- **Administration**
  Total Full Time Equivalents (FTE) = 9.00
- **Operations**
  Total Full Time Equivalents (FTE) = 343.50
- **Fleet Services and Logistics**
  Total Full Time Equivalents (FTE) = 9.00
- **Aeromedical Operations**
  Total Full Time Equivalents (FTE) = 6.50
- **Training and Operations Management**
  Total Full Time Equivalents (FTE) = 11.00

				FY 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**394.00**	**436.00**	**436.00**	**0.00**	**0.00%**
Total Budget Dollars	**72,217,610**	**73,941,220**	**77,582,688**	**3,641,468**	**4.92%**

Fire Rescue

Introduction

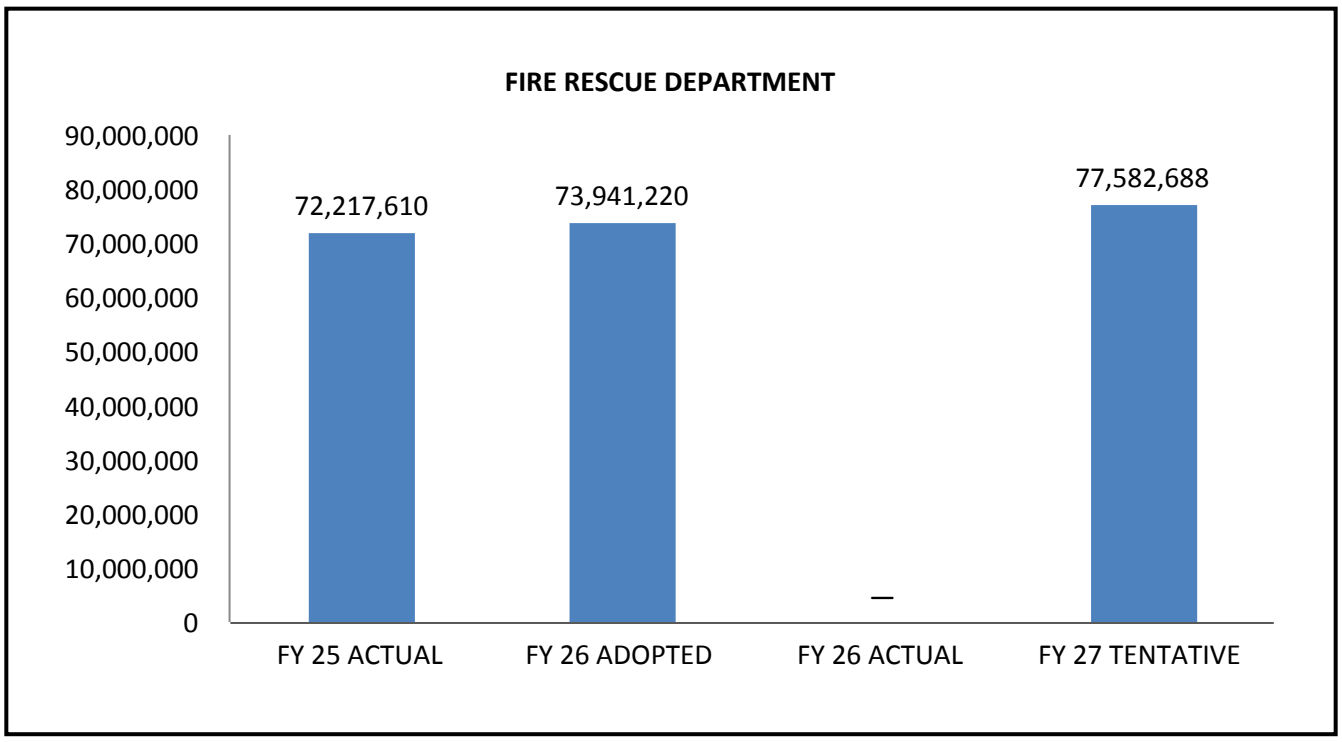
The department's mission is to protect lives, property, and the environment with safety, integrity, and excellence. Fire Rescue is comprised of three major divisions each of which provides an essential emergency service for the citizens: Emergency Management, Operations, and Administration. Each of these 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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Emergency Management	542,927	397,168	0	582,627
Nuclear Planning	345,882	327,180	0	208,518
Communications	2,282,131	2,243,588	0	2,356,922
Ocean Rescue	2,590,106	2,664,119	0	2,844,110
Fire Prevention	924,337	928,830	0	967,532
Administration	1,649,558	1,619,226	0	1,673,481
Operations	58,022,312	59,873,657	0	62,987,943
Fleet Services and Logistics	1,220,754	1,248,853	0	1,362,405
Aeromedical Operations	1,230,843	1,415,281	0	1,236,798
Fire Rescue Training and Operations Management	3,408,759	3,223,318.00	0	3,362,352
Total Expenses	**72,217,610**	**73,941,220**	**0**	**77,582,688**



Fire Rescue

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	41,273,560	41,758,892	0	43,376,684
01203 Standby Pay	21,013	31,490	0	18,750
01204 Holiday Pay - IAFF	1,248,936	1,123,932	0	1,123,932
01209 Salaries - Special Event	66,472	49,800	0	49,800
01210 IAFF Station Trsf Mileage ($10)	9,160	0	0	0
01300 Other Salaries	116,270	175,980	0	176,980
01400 Overtime	1,140,496	1,297,500	0	1,292,500
01500 Special Pay	616,723	455,649	0	448,085
01501 Cell Phone Stipend	6,553	7,200	0	8,640
01504 Class C Meal Reimbursement	224	0	0	0
02101 FICA	2,613,209	2,602,731	0	2,702,754
02102 Medicare	615,192	608,703	0	632,095
02200 Retirement Contributions	13,667,016	13,571,998	0	14,814,504
02300 Life and Health Insurance	6,432,049	7,250,030	0	7,766,727
02600 Salary/Fringe Chargebacks	(127,390)	(50,000)	0	(50,000)
03100 Professional Services	37,500	0	0	0
03400 Other Contractual Services	241,179	277,864	0	312,959
03404 Janitorial Services	6,968	4,620	0	5,400
03409 Mowing & Landscaping Services	159,476	172,000	0	172,000
03410 Other Contractual Svcs - Staffing	58,385	0	0	35,000
03413 Banking Fees	5,289	6,100	0	0
04000 Travel and Per Diem	541	0	0	0
04002 Travel and Per Diem/Educational	20,774	4,750	0	4,750
04100 Communications	37,804	23,742	0	25,142
04101 Communications- Cell Phones	25,192	17,290	0	21,000
04104 Communications-Data/Wireless Svcs	66,412	66,900	0	67,040
04200 Freight and Postage	33,509	30,550	0	40,550
04300 Utility Services	12,078	12,750	0	14,025
04301 Electricity	250,044	270,440	0	293,245
04303 Water/Sewer Services	107,904	137,550	0	148,805
04304 Garbage/Solid Waste Services	1,831	2,050	0	2,255
04400 Rentals and Leases	1,478	4,000	0	1,000
04402 Rentals and Leases/Copier Leases	8,319	8,600	0	7,566
04406 Rentals and Leases/Light Fleet	0	200,487	0	203,167
04600 Repairs and Maintenance	221,615	391,600	0	397,600
04610 Vehicle Repair and Maintenance	708,054	804,300	0	807,150
04611 Building Repair and Maintenance	195,600	233,600	0	249,280

Fire Rescue

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
04614 Hardware Maintenance	40,526	41,000	0	41,000
04700 Printing and Binding	15,269	15,890	0	17,270
04800 Promotional Activities	8,802	7,000	0	8,000
04900 Other Current Charges	18,034	17,085	0	17,685
04910 Fleet Replacement Charge	160,729	0	0	0
05100 Office Supplies	17,782	18,900	0	18,900
05175 Computer Equipment $1,000-$4999.99	14,800	1,500	0	1,500
05179 Other Equipment $1000-$4999.99	43,518	27,200	0	27,200
05195 Non-Capital Computer Equipment	62,816	16,250	0	16,250
05199 Other Non-Capital Equipment	155,170	105,727	0	105,727
05200 Operating Supplies	549,368	518,413	0	518,663
05204 Fuel	394,495	675,760	0	676,700
05208 Software Licenses	630	250	0	250
05210 Food	404	0	0	0
05211 Software Services	21,630	14,000	0	14,660
05213 Medical Supplies	540,501	734,500	0	737,100
05400 Publications and Memberships	7,735	3,900	0	6,695
05402 Publications/Subscriptions	146	0	0	0
05500 Training	117,796	150,747	0	165,703
06400 Furniture and Equipment	83,350	40,000	0	40,000
06410 Vehicles - Fleet Maintenance	53,572	0	0	0
08300 Other Grants and Aids	11,102	0	0	0
Total Expenses	**72,217,610**	**73,941,220**	**0**	**77,582,688**

Revenues

Revenue Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Grants	0	1,751,939	0	1,957,276
Fire Protection Services	1,060,900	1,100,000	0	1,100,000
Protective Inspection Fees	427,504	510,000	0	510,000
Ambulance Fees	8,090,774	6,940,000	0	6,940,000
Ambulance Fees-Collection Agency	0	100	0	0
Other Public Safety Fees	736,741	778,400	0	778,400
Other Charges for Services	28,422	30,000	0	30,000
Other Miscellaneous Revenues	73,538	30,000	0	30,000
Insurance Proceeds/Refunds	3,344	6,500	0	6,500
Consolidated Fire/EMS	52,169,352	52,669,810	0	55,803,431
Unincorporated MSTU	891,836	928,830	0	967,532
General Fund	8,735,199	9,195,641	0	9,459,549
Total Revenues	**72,217,610**	**73,941,220**	**0**	**77,582,688**

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Public Education	#	1,417	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 2026 ADJ	FY 2027
Emergency Management Coordinator	1.75	1.75
Emergency Management Director	0.75	0.75
Emergency Management Specialist	1.00	1.00
Deputy Emergency Management Director	1.00	1.00
TOTAL FTE	**4.50**	**4.50**

Fire Rescue
Emergency Management

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	254,550	240,733	0	354,576
01504 Class C Meal Reimbursement	126	0	0	0
02101 FICA	15,094	14,925	0	21,984
02102 Medicare	3,530	3,491	0	5,141
02200 Retirement Contributions	35,214	33,775	0	48,187
02300 Life and Health Insurance	34,983	34,378	0	82,677
03100 Professional Services	37,500	0	0	0
03400 Other Contractual Services	192	210	0	210
04000 Travel and Per Diem	438	0	0	0
04002 Travel and Per Diem/Educational	11,757	500	0	500
04100 Communications	3,260	950	0	950
04101 Communications- Cell Phones	1,314	0	0	600
04104 Communications-Data/Wireless Svcs	59,688	60,000	0	59,000
04200 Freight and Postage	784	300	0	300
04402 Rentals and Leases/Copier Leases	2,117	2,000	0	966
04406 Rentals and Leases/Light Fleet	0	2,806	0	2,806
04610 Vehicle Repair and Maintenance	1,758	1,400	0	1,400
04611 Building Repair and Maintenance	17,361	0	0	0
04700 Printing and Binding	3,789	100	0	1,480
04800 Promotional Activities	2,570	0	0	0
04900 Other Current Charges	0	150	0	150
04910 Fleet Replacement Charge	2,009	0	0	0
05100 Office Supplies	5,242	250	0	250
05179 Other Equipment $1000-$4999.99	1,040	0	0	0
05195 Non-Capital Computer Equipment	18,255	0	0	0
05199 Other Non-Capital Equipment	11,072	0	0	0
05200 Operating Supplies	3,513	0	0	250
05204 Fuel	884	1,200	0	1,200
05211 Software Services	10,785	0	0	0
05400 Publications and Memberships	1,573	0	0	0
05500 Training	2,528	0	0	0
Total Expenses	**542,927**	**397,168**	**0**	**582,627**

Accounts of Interest

03400 - Document shredding services.

04104 - Wireless data for mobile Computer Aided Dispatch (CAD) in all response vehicles. Increase required to maintain current level of service.

04402, 04700 - Contractual changes in printer lease agreement.

05200 - Increase for uniform needs.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Radiological Equipment Availability	%	100	100	N/A	100
Hours of Training and Exercise	#	2,786	1,250	N/A	1,250

Outcomes
Operational response programs for safely handling any type of radiological emergency.

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
Emergency Management Coordinator	0.25	0.25
Emergency Management Director	0.25	0.25
Senior Emergency Management Coordinator	1.00	1.00
Total FTE	**1.50**	**1.50**

Fire Rescue
Nuclear Planning

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	222,849	222,334	0	138,497
01504 Class C Meal Reimbursement	98	0	0	0
02101 FICA	13,079	13,785	0	8,587
02102 Medicare	3,059	3,224	0	2,008
02200 Retirement Contributions	30,722	31,193	0	18,822
02300 Life and Health Insurance	43,553	47,952	0	31,912
04002 Travel and Per Diem/Educational	3,765	0	0	0
04100 Communications	0	2,492	0	2,492
04101 Communications- Cell Phones	1,176	0	0	0
04200 Freight and Postage	259	0	0	0
04402 Rentals and Leases/Copier Leases	1,132	0	0	0
04406 Rentals and Leases/Light Fleet	0	6,200	0	6,200
04600 Repairs and Maintenance	113	0	0	0
04610 Vehicle Repair and Maintenance	2,043	0	0	0
04700 Printing and Binding	1,596	0	0	0
04900 Other Current Charges	868	0	0	0
04910 Fleet Replacement Charge	9,422	0	0	0
05200 Operating Supplies	6,540	0	0	0
05204 Fuel	3,748	0	0	0
05400 Publications and Memberships	199	0	0	0
05500 Training	1,660	0	0	0
Total Expenses	**345,882**	**327,180**	**0**	**208,518**

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 changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	1,494,875	1,493,548	0	1,573,636
01300 Other Salaries	0	33,000	0	33,000
01400 Overtime	170,302	90,000	0	90,000
01501 Cell Phone Stipend	772	960	0	960
02101 FICA	98,995	92,600	0	97,565
02102 Medicare	23,152	21,656	0	22,818
02200 Retirement Contributions	235,051	216,201	0	221,390
02300 Life and Health Insurance	243,233	277,928	0	296,883
03400 Other Contractual Services	1,492	1,275	0	0
04002 Travel and Per Diem/Educational	0	500	0	500
04100 Communications	6,224	0	0	0
04101 Communications- Cell Phones	41	0	0	600
04200 Freight and Postage	143	150	0	150
04406 Rentals and Leases/ Light Fleet	0	0	0	2,680
04610 Vehicle Repair and Maintenance	0	0	0	250
05100 Office Supplies	411	500	0	500
05179 Other Equipment $1000-$4999.99	3,171	4,000	0	4,000
05195 Non-Capital Computer Equipment	404	500	0	500
05200 Operating Supplies	1,820	6,500	0	6,500
05204 Fuel	0	0	0	500
05211 Software Services	1,118	0	0	0
05400 Publications and Memberships	0	0	0	220
05500 Training	928	4,270	0	4,270
Total Expenses	**2,282,131**	**2,243,588**	**0**	**2,356,922**

Accounts of Interest

03400 - Decrease to reflect actual usage.
04101 - Increase due to the addition of a dispatch cell phone to have as backup after an outage.
04406 - Increase due to vehicle transfer within Fire Rescue. This reflects the estimated annual lease cost.
04610 - Increase due to maintenance on transferred vehicle.
05204 - Fuel for transferred vehicle.
05400 - Increase due to the need for APCO memberships for Telecommunications Supervisors. APCO is a public safety communications organization that provides training and standards for Telecommunicators.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Transports Secondary to Water Rescue	#	2	5	N/A	5
Ocean Rescues	#	55	100	N/A	100
Public Safety Contacts/Prevents	#	31,934	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 2026 ADJ	FY 2027
EMT/Ocean Lifeguard	10.00	10.00
Ocean Lifeguard	5.00	5.00
Ocean Rescue Captain	1.00	1.00
Ocean Rescue Chief	1.00	1.00
Ocean Rescue Lieutenant	8.00	8.00
Total FTE	**25.00**	**25.00**

Fire Rescue
Ocean Rescue

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	1,545,786	1,541,130	0	1,644,703
01300 Other Salaries	11,770	37,480	0	37,480
01400 Overtime	26,387	32,500	0	32,500
01501 Cell Phone Stipend	2,409	2,400	0	4,320
02101 FICA	93,716	95,550	0	101,972
02102 Medicare	21,917	22,346	0	23,848
02200 Retirement Contributions	494,600	490,461	0	545,964
02300 Life and Health Insurance	277,137	311,576	0	315,116
03400 Other Contractual Services	10,042	8,600	0	8,615
04002 Travel and Per Diem/Educational	780	750	0	750
04100 Communications	2,844	0	0	1,400
04101 Communications- Cell Phones	2,636	2,640	0	2,700
04200 Freight and Postage	987	3,000	0	3,000
04301 Electricity	4,662	4,860	0	5,346
04303 Water/Sewer Services	0	550	0	605
04406 Rentals and Leases/Light Fleet	0	10,916	0	10,916
04600 Repairs and Maintenance	80	2,000	0	2,000
04610 Vehicle Repair and Maintenance	13,312	8,000	0	10,000
04611 Building Repair and Maintenance	11,574	9,000	0	12,000
04900 Other Current Charges	125	275	0	275
04910 Fleet Replacement Charge	8,355	0	0	0
05100 Office Supplies	591	400	0	400
05179 Other Equipment $1000-$4999.99	3,150	2,200	0	2,200
05195 Non-Capital Computer Equipment	2,229	0	0	0
05199 Other Non-Capital Equipment	766	3,610	0	3,610
05200 Operating Supplies	19,461	17,000	0	17,000
05204 Fuel	3,847	4,400	0	4,840
05210 Food	126	0	0	0
05213 Medical Supplies	2,516	10,000	0	10,000
05400 Publications and Memberships	205	625	0	700
05500 Training	1,044	1,850	0	1,850
06400 Furniture and Equipment	27,053	40,000	0	40,000
Total Expenses	**2,590,106**	**2,664,119**	**0**	**2,844,110**

Accounts of Interest

03400 - Maintenance agreement for lift at Jensen Beach ($2.5k), annual extinguisher inspections ($1.5k), crane services for lifeguard towers ($2k), medical waste disposal ($2k) and pest control ($615).
04100 - Increase due to the need for radio repairs.
04301, 04303 - Increase based on projected electricity and water/sewer costs.
04610, 04611 - Increase attributable to realized repair and maintenance costs.
05204 - Increase based on projected fuel costs.
05400 - Increase due to an additional member to the Florida Beach Patrol Association.
06400 - Purchase of All-Terrain Vehicle (ATV), side-by-side, and jet ski replacements.

Fire Rescue
Ocean Rescue

Significant Changes
There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Inspections	#	3,481	1,500	N/A	1,500
Building and Fire Plan Review	#	1,083	500	N/A	500
Development Plans Reviewed	#	256	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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	557,226	556,202	0	577,376
01203 Standby Pay	0	12,740	0	0
01400 Overtime	98	5,000	0	0
01500 Special Pay	602	0	0	0
02101 FICA	32,765	34,484	0	35,798
02102 Medicare	7,663	8,065	0	8,372
02200 Retirement Contributions	133,624	135,549	0	148,181
02300 Life and Health Insurance	95,421	104,359	0	127,824
03400 Other Contractual Services	727	0	0	0
03413 Banking Fees	4,483	5,500	0	0
04002 Travel and Per Diem/Educational	1,730	1,500	0	1,500
04101 Communications- Cell Phones	3,037	3,000	0	3,000
04104 Communications-Data/Wireless Svcs	2,168	2,500	0	2,500
04200 Freight and Postage	819	2,000	0	2,000
04402 Rentals and Leases/Copier Leases	361	750	0	750
04406 Rentals and Leases/Light Fleet	0	19,921	0	19,921
04600 Repairs and Maintenance	194	750	0	1,000
04610 Vehicle Repair and Maintenance	3,443	5,400	0	5,400
04700 Printing and Binding	5,593	7,500	0	7,500
04800 Promotional Activities	4,885	7,000	0	7,000
04900 Other Current Charges	28	0	0	300
04910 Fleet Replacement Charge	20,116	0	0	0
05100 Office Supplies	20	250	0	250
05195 Non-Capital Computer Equipment	1,421	0	0	0
05200 Operating Supplies	37,243	4,500	0	4,500
05204 Fuel	5,778	9,000	0	9,000
05400 Publications and Memberships	4,205	2,500	0	5,000
05500 Training	685	360	0	360
Total Expenses	**924,337**	**928,830**	**0**	**967,532**

Accounts of Interest

03413 - Decrease due to payment processing service transition. The transition will eliminate banking fees that are currently being charged to the County.

04600 - Increase attributable to realized repair and maintenance costs for burn box repairs for the CARES program.

04900 - Increase due to tolls, cable, and vehicle registration charges.

05400 - Increase due to National Fire Prevention Association (NFPA) standard subscription changes.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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.

Fire Rescue
Administration

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Service Delivery - Timeliness	%	100	100	N/A	100
Ambulance User Fee Revenue	$	8,090,774	7,100,000	N/A	7,100,000

Outcomes

90% or higher customer satisfaction ratings.

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
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 Digital Media & 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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	1,052,439	1,008,833	0	1,050,358
01300 Other Salaries	104,500	105,500	0	106,500
01400 Overtime	41	0	0	0
01500 Special Pay	3,975	0	0	0
01501 Cell Phone Stipend	964	960	0	960
02101 FICA	55,590	62,548	0	65,123
02102 Medicare	14,582	14,628	0	15,230
02200 Retirement Contributions	193,269	190,642	0	198,177
02300 Life and Health Insurance	150,919	170,149	0	170,337
03400 Other Contractual Services	1,078	950	0	950
03410 Other Contractual Svcs - Staffing	5,766	0	0	0
04002 Travel and Per Diem/Educational	1,269	0	0	0
04100 Communications	424	0	0	0
04101 Communications- Cell Phones	3,785	2,750	0	2,400
04104 Communications-Data/Wireless Services	1,090	900	0	1,080
04200 Freight and Postage	854	1,000	0	1,000
04402 Rentals and Leases/Copier Leases	1,082	2,175	0	2,175
04406 Rentals and Leases/Light Fleet	0	15,281	0	15,281
04600 Repairs and Maintenance	1,500	2,000	0	2,000
04610 Vehicle Repair and Maintenance	2,757	3,500	0	3,500
04700 Printing and Binding	3,108	2,700	0	2,700
04800 Promotional Activities	1,346	0	0	1,000
04900 Other Current Charges	7,503	5,460	0	5,460
04910 Fleet Replacement Charge	13,607	0	0	0
05100 Office Supplies	2,856	4,500	0	4,500
05175 Computer Equipment $1,000-$4999.99	0	1,500	0	1,500
05195 Non-Capital Computer Equipment	2,213	750	0	750
05199 Other Non-Capital Equipment	0	300	0	300
05200 Operating Supplies	9,220	7,000	0	7,000
05204 Fuel	6,236	14,000	0	14,000
05210 Food	48	0	0	0
05211 Software Services	200	0	0	0
05400 Publications and Memberships	575	700	0	700
05500 Training	200	500	0	500
08300 Other Grants and Aids	6,563	0	0	0
Total Expenses	**1,649,558**	**1,619,226**	**0**	**1,673,481**

Fire Rescue
Administration

Accounts of Interest
03400 - Document shredding services.
04101 - Decrease to reflect actual usage.
04104 - Increase for iPad data plan.
04800 - Increase for promotional supplies associated with the CARES program.

Significant Changes
There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Advanced Life Support Responses	#	13,056	13,000	N/A	13,000
Basic Life Support Responses	#	3,849	3,000	N/A	3,000
Total Emergency Unit Responses	#	42,143	40,000	N/A	40,000
HAZMAT Responses	#	37	80	N/A	80
SRT Responses	#	108	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 2026 ADJ	FY 2027
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	8.00	8.00
Firefighter Paramedic	131.50	131.50
Firefighter Paramedic Driver Engineer	35.00	35.00
Lieutenant	45.00	45.00
Total FTE	**343.50**	**343.50**

Fire Rescue
Operations

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	32,657,539	33,251,934	0	34,608,833
01204 Holiday Pay - IAFF	1,222,930	1,093,470	0	1,093,470
01209 Salaries - Special Event	65,549	49,800	0	49,800
01210 IAFF Station Trsf Mileage ($10)	8,610	0	0	0
01400 Overtime	897,187	1,100,000	0	1,100,000
01500 Special Pay	550,941	401,543	0	403,339
02101 FICA	2,097,663	2,072,721	0	2,157,115
02102 Medicare	490,582	484,749	0	504,487
02200 Retirement Contributions	11,501,449	11,441,729	0	12,598,413
02300 Life and Health Insurance	5,156,872	5,808,103	0	6,221,793
02600 Salary/Fringe Chargebacks	(127,390)	(50,000)	0	(50,000)
03400 Other Contractual Services	196,857	224,100	0	250,135
03404 Janitorial Services	2,119	0	0	0
03409 Mowing & Landscaping Services	132,335	135,000	0	135,000
03413 Banking Fees	806	600	0	0
04000 Travel and Per Diem	103	0	0	0
04002 Travel and Per Diem/Educational	50	250	0	250
04100 Communications	20,603	20,300	0	20,300
04101 Communications- Cell Phones	5,339	3,850	0	3,850
04104 Communications-Data/Wireless Svcs	0	0	0	960
04200 Freight and Postage	26,665	20,100	0	30,100
04300 Utility Services	11,534	12,000	0	13,200
04301 Electricity	198,787	200,000	0	220,000
04303 Water/Sewer Services	81,837	85,000	0	93,500
04304 Garbage/Solid Waste Services	1,621	2,000	0	2,200
04400 Rentals and Leases	1,478	2,000	0	1,000
04406 Rentals and Leases/Light Fleet	0	99,184	0	99,184
04600 Repairs and Maintenance	211,527	384,100	0	386,600
04610 Vehicle Repair and Maintenance	665,424	775,000	0	775,000
04611 Building Repair and Maintenance	136,785	200,000	0	200,000
04614 Hardware Maintenance	40,526	41,000	0	41,000
04700 Printing and Binding	0	500	0	500
04900 Other Current Charges	3,380	6,000	0	6,000
04910 Fleet Replacement Charge	50,626	0	0	0
05100 Office Supplies	8,072	11,000	0	11,000
05175 Computer Equipment $1000-$4999.99	14,800	0	0	0
05179 Other Equipment $1000-$4999.99	26,036	20,000	0	20,000
05195 Non-Capital Computer Equipment	28,530	14,000	0	14,000
05199 Other Non-Capital Equipment	134,077	96,491	0	96,491
05200 Operating Supplies	410,020	426,433	0	426,433
05204 Fuel	347,494	616,000	0	616,000
05208 Software Licenses	630	250	0	250
05211 Software Services	9,347	14,000	0	14,540

Fire Rescue
Operations

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05213 Medical Supplies	510,489	698,500	0	698,500
05400 Publications and Memberships	603	75	0	75
05500 Training	107,470	111,875	0	124,625
06400 Furniture and Equipment	56,298	0	0	0
06410 Vehicles - Fleet Maintenance	53,572	0	0	0
08300 Other Grants and Aids	4,539	0	0	0
Total Expenses	**58,022,312**	**59,873,657**	**0**	**62,987,943**

Accounts of Interest

03400 - Biohazard waste removal ($14k), stretcher, power load, stair chair maintenance ($73k), aerial/ground ladder testing ($6k), annual pump testing ($6k), annual hose testing ($10k), station pest control ($4,620), emergency towing services ($5k), A/C service contract ($31k), propane tank monitoring ($525), controlled substance disposal ($300), rust removal services ($1k), EverOn service contract ($15,840), EverOn maintenance contract ($32k) and generator maintenance contract ($50,850).
03409 - Mowing and landscaping services for eleven (11) fire stations.
03413 - Decrease due to payment processing service transition. The transition will eliminate banking fees that are currently being charged to the County.
04104 - Increase for drone data lines.
04200 - Increase attributable to realized freight and postage costs.
04300 - 04304 - Increase based on projected cost increase for utility services, electricity, water/sewer and garbage services.
04400 - Decrease due to Conex box rental at Station 32 being removed after build-out completed bay storage.
04600 - Increase due to annual Self-Contained Breathing Apparatus (SCBA) flow test.
05500 - Increase for paramedic sponsorship.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
# of Hours for After-Hours Service	#	319	450	N/A	450
# of Vehicle Services Completed	#	113	75	N/A	75
Scheduled Maintenance Completion Rate	%	94	100	N/A	100

Outcomes
Preventative maintenance efforts help in reducing emergency after-hour repairs.

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
FRD Finance Administrator	1.00	1.00
Fire Mechanic - Combat	1.00	1.00
Fire Mechanic - Non-Combat	4.00	4.00
Logistics Coordinator	3.00	3.00
Total FTE	**9.00**	**9.00**

Fire Rescue
Fleet Services and Logistics

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	679,794	734,118	0	781,339
01203 Standby Pay	21,013	18,750	0	18,750
01400 Overtime	20,371	20,000	0	20,000
01500 Special Pay	13,050	13,000	0	13,000
01501 Cell Phone Stipend	1,445	1,920	0	1,440
02101 FICA	43,750	45,825	0	48,753
02102 Medicare	10,232	10,717	0	11,402
02200 Retirement Contributions	121,232	124,067	0	115,414
02300 Life and Health Insurance	110,637	141,675	0	155,584
03400 Other Contractual Services	11,857	16,067	0	22,750
03409 Mowing & Landscaping Services	17,297	18,500	0	18,500
03410 Other Contractual Services - Staffing	52,619	0	0	35,000
04002 Travel and Per Diem/Educational	0	1,000	0	1,000
04200 Freight and Postage	50	1,500	0	1,500
04300 Utility Services	545	750	0	825
04301 Electricity	20,627	23,192	0	25,511
04303 Water/Sewer Services	18,655	25,000	0	27,500
04304 Garbage/Solid Waste Services	210	50	0	55
04402 Rentals and Leases/Copier Leases	1,158	1,175	0	1,175
04406 Rentals and Leases/Light Fleet	0	13,997	0	13,997
04600 Repairs and Maintenance	3,460	1,000	0	1,000
04610 Vehicle Repair and Maintenance	6,251	5,000	0	5,000
04611 Building Repair and Maintenance	17,977	9,000	0	20,000
04700 Printing and Binding	173	90	0	90
04900 Other Current Charges	470	0	0	300
04910 Fleet Replacement Charge	22,858	0	0	0
05100 Office Supplies	181	500	0	500
05179 Other Equipment $1000-$4999.99	0	1,000	0	1,000
05195 Non-Capital Computer Equipment	419	0	0	0
05199 Other Non-Capital Equipment	1,796	0	0	0
05200 Operating Supplies	11,520	7,000	0	7,000
05204 Fuel	11,049	13,000	0	13,000
05211 Software Services	60	0	0	60
05500 Training	0	960	0	960
Total Expenses	**1,220,754**	**1,248,853**	**0**	**1,362,405**

Fire Rescue
Fleet Services and Logistics

Accounts of Interest

03400 - Monthly biohazard waste disposals ($800), used oil filter and other shop waste pickup ($9k), annual crane maintenance ($750), annual lift maintenance ($2k), generator maintenance ($4,950), uniform/shop rag cleaning ($2.5k), and EverOn maintenance contract ($2.75k)
03409 - Mowing and landscaping services for the Fleet Services building.
03410 - On-call position for Logistical support.
04300 - 04303 - Increase based on projected increase in utility, electricity and water/sewer services.
04611 - Increase attributable to realized repair and maintenance costs.
04900 - Increase due to tolls, cable, and vehicle registration charges.

Significant Changes

The Fiscal Year 2027 Budget includes one (1) new on-call contract position for the purpose of enhancing operational readiness through logistical support as well as improving the department's ability to respond effectively to community needs. There are no other significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Revenue from LifeStar Program	$	565,500	600,000	N/A	600,000
LifeStar Responses	#	312	365	N/A	365

Outcomes
Improved response to emergency situations requiring specialized training.

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
Firefighter Paramedic	6.50	6.50
Total FTE	**6.50**	**6.50**

Fire Rescue
Aeromedical Operations

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	670,084	760,058	0	629,789
01204 Holiday Pay - IAFF	26,006	30,462	0	30,462
01209 Salaries - Special Event	923	0	0	0
01210 IAFF Station Trsf Mileage ($10)	550	0	0	0
01400 Overtime	25,681	50,000	0	50,000
01500 Special Pay	40,337	41,106	0	31,746
02101 FICA	45,457	49,393	0	40,767
02102 Medicare	10,631	11,552	0	9,534
02200 Retirement Contributions	247,838	271,166	0	239,381
02300 Life and Health Insurance	93,468	107,351	0	103,490
03400 Other Contractual Services	4,434	7,609	0	9,049
03404 Janitorial Services	475	0	0	0
03409 Mowing & Landscaping Services	3,773	10,500	0	10,500
04002 Travel and Per Diem/Educational	0	250	0	250
04101 Communications- Cell Phones	527	550	0	550
04200 Freight and Postage	149	1,000	0	1,000
04301 Electricity	7,057	10,408	0	10,408
04303 Water/Sewer Services	2,228	2,000	0	2,200
04400 Rentals and Leases	0	2,000	0	0
04600 Repairs and Maintenance	1,963	750	0	2,000
04611 Building Repair and Maintenance	7,650	5,600	0	7,280
04900 Other Current Charges	2,076	2,200	0	2,200
05100 Office Supplies	0	500	0	500
05195 Non-Capital Computer Equipment	796	0	0	0
05199 Other Non-Capital Equipment	1,112	3,326	0	3,326
05200 Operating Supplies	8,148	20,000	0	20,000
05204 Fuel	810	1,000	0	1,000
05211 Software Services	60	0	0	60
05213 Medical Supplies	25,904	26,000	0	28,600
05500 Training	2,706	500	0	2,706
Total Expenses	**1,230,843**	**1,415,281**	**0**	**1,236,798**

Accounts of Interest

03400 - Adjustments for increases to service contracts; biohazard waste disposal ($500), pest control ($138), EverOn maintenance ($2,271), EverOn service agreement ($1,440) and generator maintenance ($4.7k).
03409 - Mowing and landscaping for the Lifestar building.
04303 - Increase based on projected increase in water/sewer services.
04400 - Decrease to reflect actual usage.
04600 - Increase needed for medical equipment maintenance.
04611 - Increase to reflect actual maintenance expenses.
05211 - Increase needed for generator fuel tank monitoring.
05213 - Increase to reflect actual expenses.
05500 - Increase due to required critical care class to maintain compliance with aeromedical service provider agreement.

Fire Rescue
Aeromedical Operations

Significant Changes
There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Increase number of personnel in paramedic classification	#	172	165	N/A	165
Fire Rescue Operations Overtime	$	855,473	1,000,000	N/A	1,000,000
Facility Training	# of hours	8,570	6,030	N/A	6,030
Company Training	# of hours	62,683	64,320	N/A	64,320
Driver Training	# of hours	6,491	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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	2,138,418	1,950,002	0	2,017,577
01400 Overtime	429	0	0	0
01500 Special Pay	7,817	0	0	0
01501 Cell Phone Stipend	964	960	0	960
02101 FICA	117,099	120,900	0	125,090
02102 Medicare	29,844	28,275	0	29,255
02200 Retirement Contributions	674,017	637,215	0	680,575
02300 Life and Health Insurance	225,825	246,559	0	261,111
03400 Other Contractual Services	14,500	19,053	0	21,250
03404 Janitorial Services	4,374	4,620	0	5,400
03409 Mowing and Landscaping Services	6,072	8,000	0	8,000
04002 Travel and Per Diem/Educational	1,422	0	0	0
04100 Communications	4,450	0	0	0
04101 Communications- Cell Phones	7,337	4,500	0	7,300
04104 Communications-Data/Wireless Services	3,466	3,500	0	3,500
04200 Freight and Postage	2,798	1,500	0	1,500
04301 Electricity	18,912	31,980	0	31,980
04303 Water/Sewer Services	5,185	25,000	0	25,000
04402 Rentals and Leases/Copier Leases	2,468	2,500	0	2,500
04406 Rentals and Leases/Light Fleet	0	32,182	0	32,182
04600 Repairs and Maintenance	2,778	1,000	0	3,000
04610 Vehicle Repair and Maintenance	13,067	6,000	0	6,600
04611 Building Repair and Maintenance	4,251	10,000	0	10,000
04700 Printing and Binding	1,010	5,000	0	5,000
04900 Other Current Charges	3,584	3,000	0	3,000
04910 Fleet Replacement Charge	33,736	0	0	0
05100 Office Supplies	409	1,000	0	1,000
05179 Other Equipment $1,000-$4999.99	10,121	0	0	0
05195 Non-Capital Computer Equipment	8,549	1,000	0	1,000
05199 Other Non-Capital Equipment	6,348	2,000	0	2,000
05200 Operating Supplies	41,881	29,980	0	29,980
05204 Fuel	14,650	17,160	0	17,160
05210 Food	230	0	0	0
05211 Software Services	60	0	0	0
05213 Medical Supplies	1,592	0	0	0
05400 Publications and Memberships	375	0	0	0
05402 Publications/Subscriptions	146	0	0	0
05500 Training	575	30,432	0	30,432
Total Expenses	**3,408,759**	**3,223,318**	**0**	**3,362,352**

Fire Rescue
Training and Operations Management

Accounts of Interest

03400 - Annual A/C service contract ($11k), generator maintenance ($4,950), EverOn maintenance contract ($4k), towing ($1k), and pest control ($300).
03404 - Contractual increase in janitorial services for the Fire Rescue Training Facility.
03409 - Mowing and landscaping for the Fire Rescue Training Facility.
04101 - Increase to reflect actual expenses.
04600 - Increase attributable to the breathing air machine maintenance.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

General Services

General Services
Program Chart
Total Full-Time Equivalents (FTE) = 54.00

- **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 & Maintenance**
  Total Full Time Equivalents (FTE) = 0.40
- **Courthouse/Court Holding/Constitutional Officers Building Maintenance**
  Total Full Time Equivalents (FTE) = 2.58

				FY 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**51.00**	**54.00**	**54.00**	**0.00**	**0.00%**
Total Budget Dollars	**11,366,978**	**12,464,772**	**12,886,979**	**422,207**	**3.39%**

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.

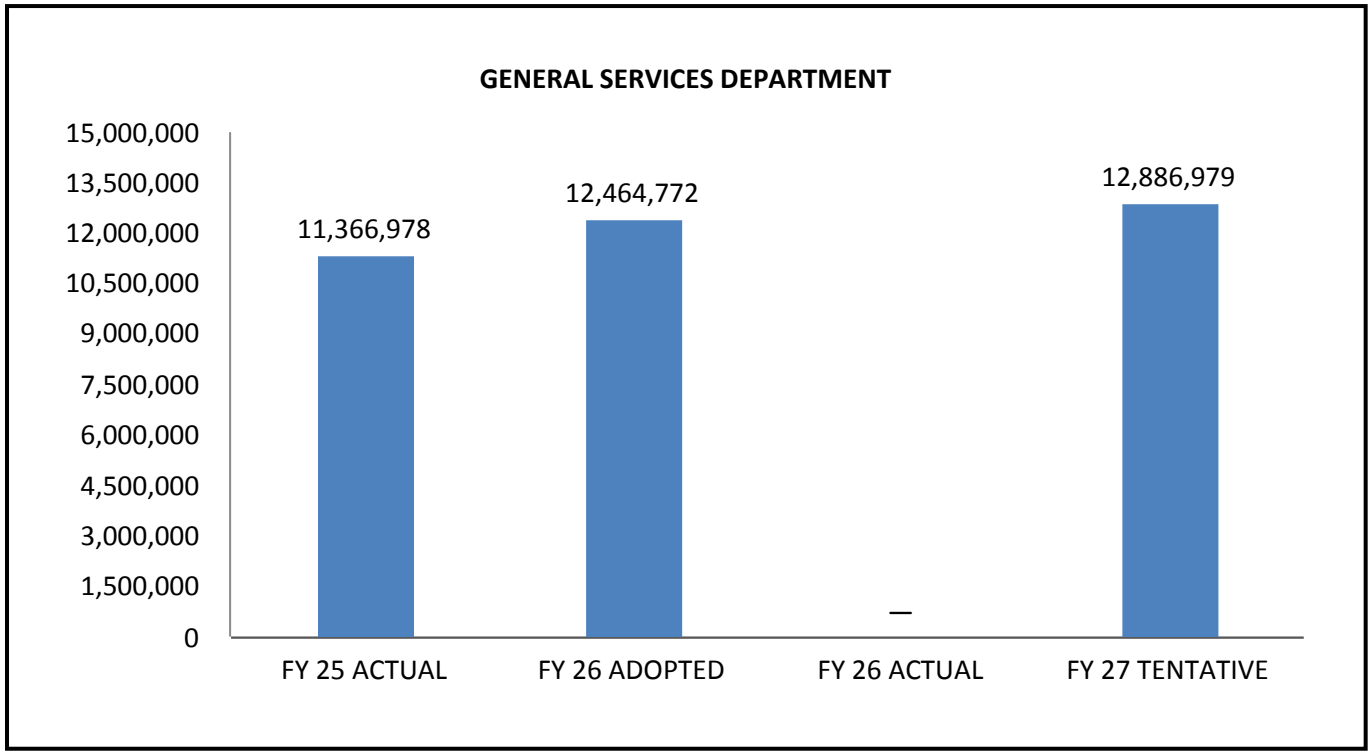
The Department strives to meet the needs of the County while balancing the resources available to meet them. The number of facilities and the current staffing levels has required an outsourcing of services in order to maintain a minimal level of service at County facilities. As new facilities are added 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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
General Services/Administration	845,988	885,893	0	944,121
Countywide Building Repair & Maintenance	5,083,275	6,080,376	0	6,332,019
Sheriff Building Repair & Maintenance	2,561,676	2,726,666	0	2,788,830
Vehicle & Equipment Repairs	1,448,556	1,468,256	0	1,504,407
Light Fleet Lease and Maintenance	491,705	134,626	0	137,151
Courthouse/Court Holding/Constit. Office Bldg Maint.	935,778	1,168,955	0	1,180,451
Total Expenses	**11,366,978**	**12,464,772**	**0**	**12,886,979**



General Services

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	3,313,426	3,492,697	0	3,794,950
01203 Standby Pay	36,200	36,500	0	36,500
01400 Overtime	55,487	47,000	0	47,000
01501 Cell Phone Stipend	19,948	26,459	0	21,119
02101 FICA	199,361	216,549	0	235,287
02102 Medicare	46,625	50,646	0	55,027
02200 Retirement Contributions	529,925	554,840	0	584,043
02300 Life and Health Insurance	722,184	860,297	0	910,739
03100 Professional Services	285	1,400	0	1,400
03101 Professional Services - IT	0	500	0	500
03400 Other Contractual Services	753,720	1,087,575	0	1,049,338
03404 Janitorial Services	917,708	1,150,100	0	1,022,474
03409 Mowing & Landscaping Services	345,882	405,000	0	415,084
03410 Other Contractual Svcs - Staffing	2,988	112,000	0	112,000
04000 Travel and Per Diem	1,631	8,500	0	7,100
04002 Travel and Per Diem/Educational	579	1,000	0	1,000
04100 Communications	649	740	0	0
04104 Communications-Data/Wireless Svcs	17,229	15,500	0	10,500
04200 Freight and Postage	2,254	5,595	0	2,850
04300 Utility Services	109,459	112,000	0	135,500
04301 Electricity	1,280,300	1,529,634	0	1,582,140
04303 Water/Sewer Services	525,436	435,482	0	478,244
04304 Garbage/Solid Waste Services	172,920	117,763	0	160,325
04400 Rentals and Leases	190,367	180,000	0	172,000
04402 Rentals and Leases/Copier Leases	2,927	3,300	0	3,300
04406 Rentals and Leases/Light Fleet	0	192,994	0	229,884
04600 Repairs and Maintenance	35,059	54,550	0	37,000
04610 Vehicle Repair and Maintenance	599,850	598,150	0	579,650
04611 Building Repair and Maintenance	502,131	626,800	0	567,300
04612 Software Maintenance	45,460	50,000	0	50,000
04614 Hardware Maintenance	774	800	0	800
04700 Printing and Binding	529	800	0	1,000
04900 Other Current Charges	8,763	6,425	0	6,055
04910 Fleet Replacement Charge	101,104	0	0	0
05100 Office Supplies	2,499	3,450	0	3,750
05175 Computer Equipment $1,000-$4999.99	0	9,500	0	5,000
05179 Other Equipment $1000-$4999.99	1,299	17,500	0	38,700
05195 Non-Capital Computer Equipment	4,228	7,550	0	15,500
05199 Other Non-Capital Equipment	5,623	9,000	0	9,500
05200 Operating Supplies	204,166	244,900	0	273,600
05204 Fuel	109,186	85,100	0	164,200
05207 Computer Supplies	80	250	0	250
05208 Software Licenses	0	0	0	120
05400 Publications and Memberships	1,199	1,000	0	1,000

General Services

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05403 On Line Database/ Subscriptions	7,718	7,800	0	0
05500 Training	1,465	5,500	0	2,750
05900 Depreciation	441,691	0	0	0
06400 Furniture and Equipment	0	73,500	0	62,500
06410 Vehicles - Fleet Maintenance	46,665	18,126	0	0
Total Expenses	**11,366,978**	**12,464,772**	**0**	**12,886,979**

Revenues

Revenue Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Internal Service Fund Fees	2,104,106	1,205,272	0	1,120,044
Internal Service Fund Fees/Rentals	24,430	10,000	0	10,000
Other Charges for Services	38,966	0	0	0
Rents and Royalties	17,934	0	0	0
Disposition of Fixed Assets	109,403	0	0	0
Sale of Surplus Materials	3,185	0	0	0
Insurance Proceeds/Refunds	4,953	0	0	0
General Fund	5,755,478	7,925,378	0	8,408,424
$30 LCL ORD- CT Facilities FS318.18	935,778	1,168,955	0	1,180,451
Health Care / Medical Service	339,369	457,927	0	426,237
Consolidated Fire / EMS	91,434	94,358	0	100,265
Light Vehicle Replacement Program	491,705	134,626	0	137,151
Vehicle Maintenance	1,450,237	1,468,256	0	1,504,407
Total Revenues	**11,366,978**	**12,464,772**	**0**	**12,886,979**

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	570,283	583,015	0	618,159
01501 Cell Phone Stipend	1,798	1,920	0	1,920
02101 FICA	33,659	36,147	0	38,326
02102 Medicare	7,872	8,454	0	8,963
02200 Retirement Contributions	124,489	128,681	0	131,381
02300 Life and Health Insurance	91,216	104,418	0	113,422
03100 Professional Services	100	400	0	0
04000 Travel and Per Diem	1,625	6,500	0	5,100
04002 Travel and Per Diem/Educational	579	0	0	0
04200 Freight and Postage	7	0	0	0
04402 Rentals and Leases/Copier Leases	2,927	3,300	0	3,300
04406 Rentals and Leases/Light Fleet	0	8,558	0	12,500
04610 Vehicle Repair and Maintenance	1,159	400	0	400
04611 Building Repair and Maintenance	409	350	0	350
04700 Printing and Binding	529	800	0	1,000
04900 Other Current Charges	390	0	0	0
04910 Fleet Replacement Charge	6,404	0	0	0
05100 Office Supplies	15	250	0	250
05175 Computer Equipment $1,000-$4999.99	0	0	0	5,000
05199 Other Non-Capital Equipment	0	0	0	750
05200 Operating Supplies	10	100	0	100
05204 Fuel	1,004	1,100	0	1,700
05400 Publications and Memberships	1,199	1,000	0	1,000
05500 Training	315	500	0	500
Total Expenses	**845,988**	**885,893**	**0**	**944,121**

Accounts of Interest

03100 - Reallocated to Countywide Building Repair and Maintenance division, 03100 (Professional Services) account for Criminal Justice Information Services (CJIS) security clearance screening.
04000 - Decrease to reflect the operational needs anticipated for FY27.
04406 - Increase for the annual lease of department light fleet vehicles under the Enterprise Light Fleet Lease Program.
04700 - Increase based on the anticipated operational needs for FY27.
05175 - Reallocated from Countywide Building Repair and Maintenance division, 06400 (Furniture and Equipment) account to accommodate the cost of a laptop essential to department operations.
05199 - Reallocated from Countywide Building Repair and Maintenance division, 05199 (Other Non-Capital Equipment) account to accommodate the cost of a docking station essential to department operations.
05204 - Increase based on the anticipated operational needs for FY27.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
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	3.00	3.00
Facilities Maintenance Worker	4.15	4.15
Facilities Operations Administrator	1.00	1.00
Facilities Superintendent	2.00	2.00
HVAC Technician	4.00	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	1.00
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	**30.92**	**30.92**

General Services
Countywide Building Repair & Maintenance

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	1,626,450	1,812,667	0	2,015,979
01203 Standby Pay	17,900	17,000	0	17,000
01400 Overtime	32,907	27,000	0	27,000
01501 Cell Phone Stipend	11,607	18,021	0	12,681
02101 FICA	97,304	112,387	0	124,991
02102 Medicare	22,757	26,285	0	29,232
02200 Retirement Contributions	235,256	258,404	0	279,241
02300 Life and Health Insurance	417,786	522,030	0	543,141
03100 Professional Services	185	1000	0	1,400
03101 Professional Services - IT	0	500	0	500
03400 Other Contractual Services	313,237	455,275	0	453,557
03404 Janitorial Services	489,958	654,500	0	522,765
03409 Mowing & Landscaping Services	281,009	327,000	0	326,624
03410 Other Contractual Svcs - Staffing	0	57,000	0	112,000
04000 Travel and Per Diem	6	2,000	0	2,000
04100 Communications	409	500	0	0
04104 Communications-Data/Wireless Svc	17,229	15,500	0	10,500
04200 Freight and Postage	1,567	1,310	0	550
04300 Utility Services	17,002	30,000	0	30,000
04301 Electricity	505,010	637,633	0	656,762
04303 Water/Sewer Services	93,643	74,876	0	97,201
04304 Garbage/Solid Waste Services	63,434	36,763	0	52,000
04400 Rentals and Leases	186,944	180,000	0	172,000
04406 Rentals and Leases/Light Fleet	0	87,724	0	119,000
04600 Repairs and Maintenance	14,965	20,100	0	10,000
04610 Vehicle Repair and Maintenance	25,866	34,250	0	34,250
04611 Building Repair and Maintenance	258,947	330,300	0	336,400
04612 Software Maintenance	45,460	50,000	0	50,000
04900 Other Current Charges	2,203	1,425	0	2,175
04910 Fleet Replacement Charge	80,784	0	0	0
05100 Office Supplies	1,830	2,000	0	2,000
05175 Computer Equipment $1,000-$4999.99	0	3,500	0	0
05179 Other Equipment $1000-$4999.99	0	11,000	0	36,200
05195 Non-Capital Computer Equipment	1,247	5,550	0	7,500
05199 Other Non-Capital Equipment	4,690	7,500	0	6,750
05200 Operating Supplies	125,597	148,000	0	140,000
05204 Fuel	43,140	50,000	0	65,000
05207 Computer Supplies	80	250	0	250
05208 Software Licenses	0	0	0	120
05500 Training	200	3,000	0	250
06400 Furniture and Equipment	0	40,000	0	35,000

General Services
Countywide Building Repair & Maintenance

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
06410 Vehicles - Fleet Maintenance	46,665	18,126	0	0
Total Expenses	**5,083,275**	**6,080,376**	**0**	**6,332,019**

Accounts of Interest

03100 - Reallocated ($400) from General Services Administration Division, 03100 (Professional Services) account for Criminal Justice Information Services (CJIS) security clearance screening.
03101 - Professional information technology services for system maintenance, cybersecurity, software support, network operations.
03400 - Generator Maintenance ($45k), Securitas repairs ($28k), Unifirst ($10k), Arts Council ($70k), Rust-Tech increase ($6.5k), Allegion Access Technologies annual door inspection ($24k), Accurate Septic inspections (monthly & annual) ($15k), TK Elevators ($20.6k), Hulett Pest Control ($1.8k), Home Paramount Pest Control ($2k), Termite Warranty Renewal ($5.7k), Everon ($120k), and Trane ($100k).
03404 - Pritchard Custodial ($375.7k), American Facility Custodial ($66.6k), floor cleaning ($62.4k), emergency cleaning ($8k).
03409 - Sunshine Monthly Landscaping ($188.6k), irrigation repairs/wet and dry checks ($12k), tree and additional landscaping ($8k), exotics ($80k), and Health Department ($37.1k).
03410 - Reallocated (55k) from Sheriff Building Repair and Maintenance Division 03410 (Contractual Staffing) account for painter and HVAC contractual staffing.
04100 - Reallocated to the General Services Technology Investment Plan (TIP) for fiber services.
04104 - Decrease based on contract rates for Verizon and Verizon Connect.
04200 - Decrease based on contract rates for FedEx, Grainger, and Trane.
04301 - Increase based on projected electricity cost increase of 3%.
04303 - Increase based on projected water/sewer services cost increase and anticipated operational needs for FY27.
04304 - Increase based on the contract rates for Garbage/Solid Waste Services.
04400 - Hobe Sound Island Shopping Center (Constitutional Offices) ($167k) and United Rental ($5k) for equipment rental.
04406 - Increase for the annual lease of department light fleet vehicles under the Enterprise Light Fleet Lease Program.
04600 - Decrease to reflect the anticipated operational needs for FY27.
04611 - Increase attributable to realized repair and maintenance costs.
04900 - Increase based on the anticipated operational needs for FY27.
05175 - Removal of a one-time budget request to update computer equipment.
05179 - Increase based on the anticipated operational needs for FY27.
05195 - Increase for specialty and replacement equipment.
05199 - Reallocated to the General Services Administration division, 05199 (Other Non-Capital Equipment) account to accommodate the cost of a docking station essential to department operations.
05200 - Decrease to reflect the anticipated operational needs for FY27.
05208 - Increase for Adobe license.
05204 - Increase based on the anticipated operational needs for FY27.
05500 - Decrease for Backflow Certification.
06400 - Reallocated to the General Services Administration division, 05175 (Computer Equipment $1,000–$4,999.99) account to accommodate the cost of a laptop essential to department operations.
06410 - Decrease to reflect actual expenditures associated with the transition to the Enterprise Light Fleet Lease Program.

General Services
Countywide Building Repair & Maintenance

Significant Changes
There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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.

General Services
Sheriff Building Repair & Maintenance

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	404,854	387,320	0	410,641
01203 Standby Pay	18,300	19,500	0	19,500
01400 Overtime	21,704	20,000	0	20,000
01501 Cell Phone Stipend	2,891	2,880	0	2,880
02101 FICA	26,341	24,014	0	25,460
02102 Medicare	6,160	5,616	0	5,954
02200 Retirement Contributions	60,782	54,341	0	55,806
02300 Life and Health Insurance	78,913	86,843	0	94,373
03400 Other Contractual Services	253,581	342,800	0	354,979
03404 Janitorial Services	252,517	287,400	0	285,046
03409 Mowing & Landscaping Services	17,714	31,000	0	41,313
03410 Other Contractual Svs- Staffing	2,988	55,000	0	0
04002 Travel and Per Diem/Educational	0	1,000	0	1,000
04100 Communications	240	240	0	0
04200 Freight and Postage	680	4,035	0	2,250
04300 Utility Services	67,344	57,000	0	75,500
04301 Electricity	605,568	655,021	0	674,672
04303 Water/Sewer Services	395,221	308,023	0	325,831
04304 Garbage/Solid Waste Services	69,697	60,000	0	80,000
04406 Rental and Leases/Light Fleet	0	4,528	0	6,200
04400 Rentals and Leases	3,422	0	0	0
04600 Repairs and Maintenance	4,364	5,000	0	2,500
04610 Vehicle Repair and Maintenance	8,231	13,500	0	10,000
04611 Building Repair and Maintenance	193,383	228,500	0	177,700
04900 Other Current Charges	590	405	0	225
04910 Fleet Replacement Charge	2,350	0	0	0
05100 Office Supplies	197	200	0	500
05175 Computer Equipment $1,000-$4999.99	0	6,000	0	0
05179 Other Equipment $1000-$4999.99	0	4,000	0	0
05195 Non-Capital Computer Equipment	2,981	2,000	0	8,000
05199 Other Non-Capital Equipment	0	500	0	1,000
05200 Operating Supplies	46,757	51,000	0	72,500
05204 Fuel	13,907	9,000	0	35,000
Total Expenses	**2,561,676**	**2,726,666**	**0**	**2,788,830**

General Services
Sheriff Building Repair & Maintenance

Accounts of Interest

03400 - Trane ($155k) and Everon ($100k) cover major HVAC, building automation, and security systems. Generator maintenance ($12k) and service requests/repairs ($20k) support seven large-capacity units across the community. Security services include Securitas repairs ($12k), Guardian Alarm ($189), and Allegion access control annual door inspections ($900). Hulett ($485) and Home Paramount pest control ($3.8k) for five new buildings. Facility maintenance includes TK Elevator ($12.5k), UniFirst uniforms and supplies ($6.5k), water tower maintenance by Southwest Engineers ($3.8k), Accurate Septic for lift stations ($2.8k), A/C Doctors ($10k), and Johnstone ($15k) for HVAC-related service and supply needs.
03404 - American Facility Custodial ($225k), Pritchard Custodial ($50.2k), floor cleaning ($8.7k), and emergency cleaning ($1k).
03409 - Sunshine Landscape Contract ($14k), Sunshine Irrigation ($4k), herbicide treatment ($3k), and tree trimming ($20k).
03410 - Reallocated to Countywide Building Repair and Maintenance division, 03410 (Contractual Staffing) account for painter and HVAC contractual staffing.
04100 - Reallocated to the General Services Technology Investment Plan (TIP) fiber services.
04200 - Decrease to reflect the anticipated operational needs for FY27.
04300 - Increase is attributed to higher rates for utility costs.
04301 - Increase based on projected electricity cost increase of 3%.
04303 - Increase based on projected water/sewer services cost increase and anticipated operational needs for FY27.
04304 - Increase based on the contract rate for Garbage/Solid Waste Services.
04406 - Increase for the annual lease of department light fleet vehicles under the Enterprise Light Fleet Lease Program.
04600 - 04611 - Decrease attributable to realized repair and maintenance costs.
04900 - Decrease to reflect the anticipated operational needs for FY27.
05100 - Increase for anticipated operational needs for FY27.
05175 - 05179 - Decrease to reflect the anticipated operational needs for FY27.
05195 - 05199 - Increase based on actual cost for non-capital equipment.
05200 - Increase required to maintain current level of service.
05204 - Increase for anticipated operational needs for FY27.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	535,865	534,871	0	565,165
01400 Overtime	392	0	0	0
01501 Cell Phone Stipend	2,313	2,304	0	2,304
02101 FICA	31,818	33,162	0	35,040
02102 Medicare	7,441	7,756	0	8,195
02200 Retirement Contributions	83,534	87,233	0	90,601
02300 Life and Health Insurance	97,281	106,699	0	115,953
03400 Other Contractual Services	6,304	6,600	0	7,891
03404 Janitorial Services	2,542	3,200	0	7,406
04200 Freight and Postage	0	50	0	50
04301 Electricity	11,474	18,450	0	25,621
04304 Garbage/Solid Waste Services	0	500	0	500
04406 Rentals and Leases/Light Fleet	0	8,731	0	8,731
04600 Repairs and Maintenance	15,730	21,950	0	22,000
04610 Vehicle Repair and Maintenance	564,594	550,000	0	535,000
04611 Building Repair and Maintenance	7,153	2,150	0	5,150
04614 Hardware Maintenance	773.76	800	0	800
04900 Other Current Charges	3,529	2,000	0	1,000
04910 Fleet Replacement Charge	11,566	0	0	0
05100 Office Supplies	456	1,000	0	1,000
05179 Other Equipment $1000-$4999.99	1,299	2,500	0	2,500
05199 Other Non-Capital Equipment	714	1,000	0	1,000
05200 Operating Supplies	3,973	9,000	0	9,000
05204 Fuel	51,135	25,000	0	30,000
05403 On Line Database/ Subscriptions	7,718	7,800	0	0
05500 Training	950	2,000	0	2,000
06400 Furniture and Equipment	0	33,500	0	27,500
Total Expenses	**1,448,556**	**1,468,256**	**0**	**1,504,407**

Accounts of Interest

03400 - Unifirst (2.8k), CBI (5k) and Hulett ($91).
03404 - Pritchard Custodial (7.2k) and floor cleaning ($161).
04301 - Increase based on projected electricity cost increase of 3%.
04600 - Increase attributable to realized repair and maintenance costs.
04610 - Decrease to reflect actual expenditures associated with the transition to the Enterprise Light Fleet Lease Program.
04611 - Increase attributable to realized repair and maintenance costs.
04900 - Decrease to reflect the anticipated operational needs for FY27.
05402 - Increase based on the anticipated operational needs for FY27.
05403 - Reallocated to the General Services Technology Investment Plan (TIP) for fleet management software.
06400 - Decrease to reflect cost for A/C service machine ($5.5k), shop lift ($12k), and heavy equipment scanner ($10k).

General Services
Vehicle & Equipment Repairs

Significant Changes
There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 performed 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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	34,092	33,995	0	35,586
01400 Overtime	2	0	0	0
01501 Cell Phone Stipend	96	96	0	96
02101 FICA	2,029	2,108	0	2,206
02102 Medicare	475	493	0	516
02200 Retirement Contributions	6,277	6,423	0	6,708
02300 Life and Health Insurance	5,586	6,058	0	6,586
04406 Rentals and Leases/Light Fleet	0	83,453	0	83,453
04900 Other Current Charges	1,455	2,000	0	2,000
05900 Depreciation	441,691	0	0	0
Total Expenses	**491,705**	**134,626**	**0**	**137,151**

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 changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	141,883	140,829	0	149,420
01400 Overtime	482	0	0	0
01501 Cell Phone Stipend	1,243	1,238	0	1,238
02101 FICA	8,209	8,731	0	9,264
02102 Medicare	1,920	2,042	0	2,167
02200 Retirement Contributions	19,587	19,758	0	20,306
02300 Life and Health Insurance	31,402	34,249	0	37,264
03400 Other Contractual Services	180,598	282,900	0	232,911
03404 Janitorial Services	172,692	205,000	0	207,257
03409 Mowing & Landscaping Services	47,159	47,000	0	47,147
04200 Freight and Postage	0	200	0	0
04300 Utility Services	25,113	25,000	0	30,000
04301 Electricity	158,248	218,530	0	225,085
04303 Water/Sewer Services	36,572	52,583	0	55,212
04304 Garbage/Solid Waste Services	39,788	20,500	0	27,825
04600 Repairs and Maintenance	0	7,500	0	2,500
04611 Building Repair and Maintenance	42,239	65,500	0	47,700
04900 Other Current Charges	595	595	0	655
05199 Other Non-Capital Equipment	219	0	0	0
05200 Operating Supplies	27,829	36,800	0	52,000
05204 Fuel	0	0	0	32,500
Total Expenses	**935,778**	**1,168,955**	**0**	**1,180,451**

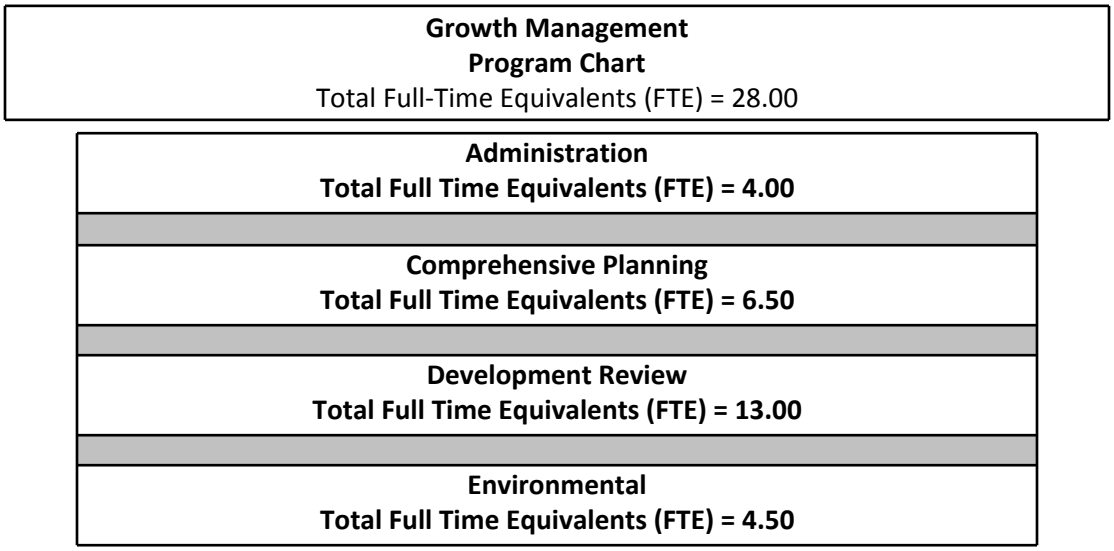
Accounts of Interest

03400 - Securitas Repairs ($3k,) Astrophysics Xray Warranty ($9.5k), generator maintenance ($4.5k), UniFirst ($3k), Southwest Engineers ($3.6k), Allegion Access ($6k), TK Elevator ($26k), Gold Coast ($1.2k), Home Paramount Pest Control ($1.1k), Everon ($34k), and Trane ($141k).
03404 - American Facility Custodial ($176k), floor cleaning ($29k), and emergency cleaning ($1k).
03409 - Sunshine monthly landscape ($42k) and Sunshine irrigation ($5k).
04200 - Decrease to reflect the anticipated operational needs for FY27.
04300 - Increase is attributed to higher rates for utility costs.
04301 - Increase based on projected electricity cost increase of 3%.
04303 - Increase based on projected water/sewer services cost increase and anticipated operational needs for FY27.
04304 - Increase based on actual contract rate.
04600 - 04900 - Adjustments to various accounts to reflect the operational needs anticipated for FY27.
05200 - Increase to reflect actual expenditures for Dade Paper and Safety & Boot.
05204 - Increase for anticipated operational needs for FY27.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Growth Management



				FY 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**28.00**	**28.00**	**28.00**	**0.00**	**0.00%**
Total Budget Dollars	**3,105,023**	**3,437,407**	**3,531,756**	**94,349**	**2.74%**

Growth Management

Introduction

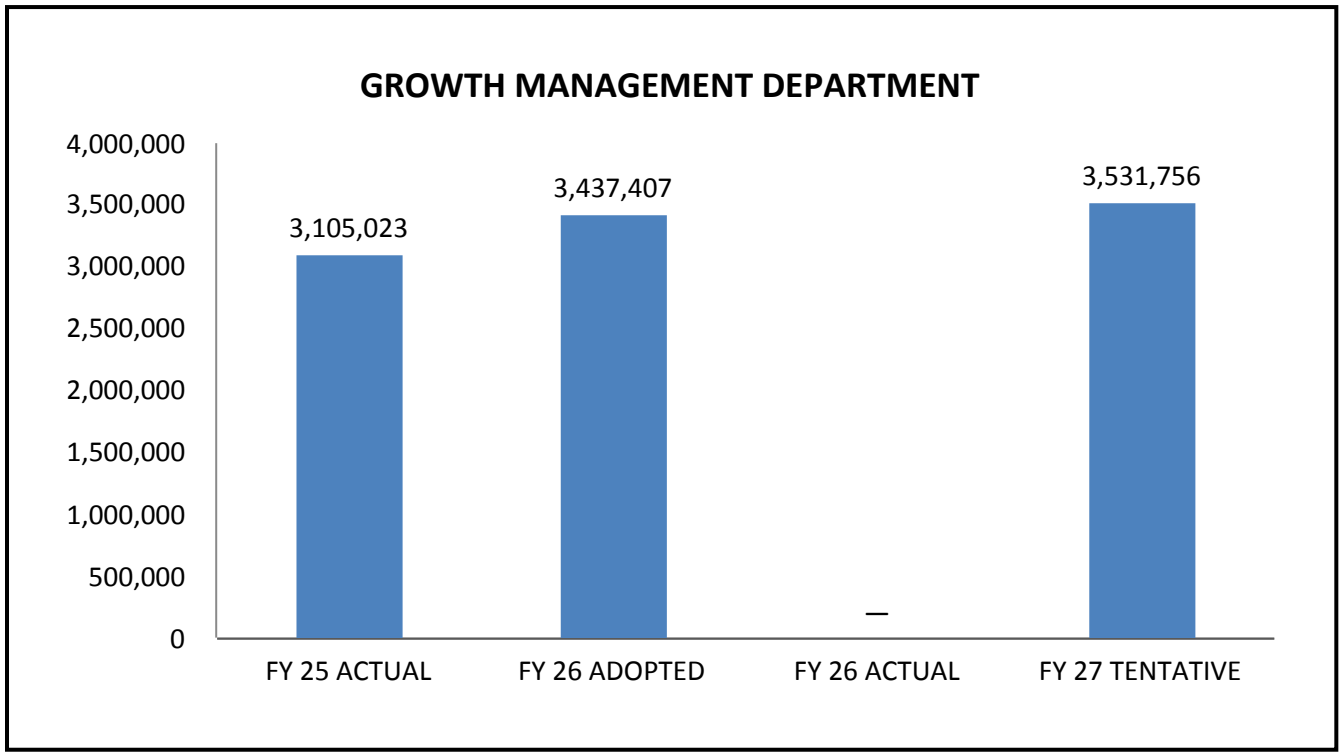
Growth Management is responsible for planning and development services for unincorporated Martin County. The Growth Management work program is mandated by State Statutes, the Comprehensive Growth Management Plan (CGMP), Land Development Regulations (LDRs) and the County Commission's direction. As such, 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, to be consistent with 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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Administration	667,822	694,983	0	678,966
Comprehensive Planning	681,424	717,018	0	767,996
Development Review	1,232,427	1,406,952	0	1,457,225
Environmental	523,350	618,454	0	627,569
Total Expenses	**3,105,023**	**3,437,407**	**0**	**3,531,756**



Growth Management

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	2,150,136	2,242,932	0	2,352,357
01400 Overtime	489	0	0	0
01501 Cell Phone Stipend	361	360	0	360
01504 Class C Meal Reimbursement	83	0	0	0
02101 FICA	125,736	139,062	0	144,624
02102 Medicare	29,406	32,523	0	33,823
02200 Retirement Contributions	363,240	380,914	0	343,644
02300 Life and Health Insurance	387,866	451,613	0	467,045
03103 Prof Services-Outside Counsel-Non-Lit	950	0	0	0
03400 Other Contractual Services	2,408	43,114	0	43,114
03410 Other Contractual Svs - Staffing	0	55,561	0	55,561
03413 Banking Fees	1,033	2,000	0	2,000
04000 Travel and Per Diem	0	550	0	550
04001 Travel and Per Diem/Mandatory	0	900	0	900
04002 Travel and Per Diem/Educational	3,914	8,497	0	9,529
04101 Communications- Cell Phones	1,059	1,100	0	1,100
04104 Communications-Data/Wireless Svc	3,244	3,505	0	3,505
04200 Freight and Postage	617	2,000	0	2,000
04400 Rentals and Leases	3,046	4,200	0	4,200
04401 Rentals and Leases/Pool Vehicles	370	650	0	0
04402 Rentals and Leases/Copier Leases	3,467	8,626	0	8,626
04406 Rentals and Leases/Light Fleet	0	6,678	0	6,678
04600 Repairs and Maintenance	804	3,650	0	3,650
04610 Vehicle Repair and Maintenance	3,350	4,800	0	5,000
04700 Printing and Binding	1,033	2,450	0	2,450
04900 Other Current Charges	1,802	2,900	0	3,000
04910 Fleet Replacement Charge	8,376	0	0	0
05100 Office Supplies	1,889	3,100	0	3,100
05195 Non-Capital Computer Equipment	0	3,564	0	2,532
05199 Other Non-Capital Equipment	0	600	0	600
05200 Operating Supplies	939	5,138	0	5,138
05204 Fuel	3,202	4,600	0	4,600
05207 Computer Supplies	49	2,465	0	2,465
05211 Software Services	0	5,500	0	5,500
05400 Publications and Memberships	3,856	7,425	0	7,675
05500 Training	2,299	6,430	0	6,430
Total Expenses	**3,105,023**	**3,437,407**	**0**	**3,531,756**

Growth Management

Revenues

Revenue Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Other Charges for Services	513,546	555,000	0	555,000
Other Fines and Forfeits	2,875	1,000	0	1,000
Unincorporated MSTU	2,588,602	2,881,407	0	2,975,756
Total Revenues	**3,105,023**	**3,437,407**	**0**	**3,531,756**

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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.

Growth Management
Administration

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
Deputy Growth Management Director	1.00	1.00
GMD Administrative Assistant	1.00	1.00
GMD Administrative Manager	1.00	1.00
Growth Management Director	1.00	1.00
Total FTE	**4.00**	**4.00**

Growth Management
Administration

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	455,317	461,602	0	489,858
02101 FICA	27,013	28,619	0	29,149
02102 Medicare	6,318	6,693	0	6,817
02200 Retirement Contributions	103,298	101,765	0	63,892
02300 Life and Health Insurance	72,091	87,389	0	80,435
04000 Travel and Per Diem	0	250	0	250
04002 Travel and Per Diem/Educational	790	1,770	0	1,770
04104 Communications-Data/Wireless Svs	394	800	0	800
04200 Freight and Postage	119	200	0	200
04401 Rentals and Leases/Pool Vehicles	0	100	0	0
04600 Repairs and Maintenance	0	450	0	450
04700 Printing and Binding	0	400	0	400
05100 Office Supplies	202	600	0	600
05195 Non-Capital Computer Equipment	0	500	0	500
05207 Computer Supplies	0	500	0	500
05400 Publications and Memberships	1,604	2,015	0	2,015
05500 Training	674	1,330	0	1,330
Total Expenses	**667,822**	**694,983**	**0**	**678,966**

Accounts of Interest
04401 - Removed due to the discontinuation of chargebacks for pool vehicle use.

Significant Changes
There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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. 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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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

Growth Management
Comprehensive Planning

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.

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	478,532	481,143	0	511,108
01400 Overtime	10	0	0	0
02101 FICA	27,903	29,831	0	31,689
02102 Medicare	6,526	6,977	0	7,411
02200 Retirement Contributions	75,203	77,266	0	80,506
02300 Life and Health Insurance	86,395	95,240	0	110,721
03400 Other Contractual Services	0	10,902	0	10,902
04000 Travel and Per Diem	0	100	0	100
04002 Travel and Per Diem/Educational	1,410	2,000	0	2,000
04104 Communications-Data/Wireless Svc	1,262	0	0	0
04200 Freight and Postage	243	1,000	0	1,000
04401 Rentals and Leases/Pool Vehicles	160	250	0	0
04402 Rentals and Leases/Copier Leases	1,213	2,819	0	2,819
04600 Repairs and Maintenance	281	1,000	0	1,000
04700 Printing and Binding	385	805	0	805
04900 Other Current Charges	18	1,000	0	1,000
05100 Office Supplies	177	800	0	800
05195 Non-Capital Computer Equipment	0	800	0	800
05200 Operating Supplies	0	1,050	0	1,050
05207 Computer Supplies	0	600	0	600
05400 Publications and Memberships	1,682	1,635	0	1,885
05500 Training	25	1,800	0	1,800
Total Expenses	**681,424**	**717,018**	**0**	**767,996**

Growth Management
Comprehensive Planning

Accounts of Interest

03400 - File conversion ($10.7k) and land management software ($200).

04401 - Reallocated to 05400 (Publications and Memberships) account for anticipated membership expenses for professional organizations, including Palm Beach County Planning Congress and American Planning Association.

05400 - Reallocated from 04401 (Rentals and Leases/Pool) account for anticipated membership expenses for professional organizations, including the Palm Beach County Planning Congress American Planning Association.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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

Growth Management
Development Review

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.

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	855,857	934,287	0	972,005
01400 Overtime	479	0	0	0
01501 Cell Phone Stipend	181	180	0	180
01504 Class C Meal Reimbursement	67	0	0	0
02101 FICA	49,708	57,926	0	60,264
02102 Medicare	11,625	13,547	0	14,094
02200 Retirement Contributions	122,726	136,220	0	137,912
02300 Life and Health Insurance	174,353	210,574	0	219,584
03103 Prof Services-Outside Counsel-Non-Lit	950	0	0	0
03400 Other Contractual Services	2,100	17,500	0	17,500
04000 Travel and Per Diem	0	100	0	100
04002 Travel and Per Diem/Educational	0	2,850	0	2,850
04101 Communications - Cell Phones	159	765	0	765
04104 Communication - Data/Wireless Svcs	866	900	0	900
04200 Freight and Postage	151	500	0	500
04400 Rentals and Leases	3,046	4,200	0	4,200
04401 Rentals and Leases/Pool Vehicles	0	100	0	0
04402 Rentals and Leases/Copier Leases	1,984	4,307	0	4,307
04406 Rentals and Leases/Light Fleet	0	2,772	0	2,772
04600 Repairs and Maintenance	402	1,200	0	1,200
04610 Vehicle Repair and Maintenance	465	1,000	0	1,000
04700 Printing and Binding	648	945	0	945
04900 Other Current Charges	1,754	1,700	0	1,800
04910 Fleet Replacement Charge	2,025	0	0	0
05100 Office Supplies	968	1,000	0	1,000
05195 Non-Capital Computer Equipment	0	2,064	0	1,032
05199 Other Non-Capital Equipment	0	600	0	600
05200 Operating Supplies	662	2,125	0	2,125
05204 Fuel	831	1,150	0	1,150
05207 Computer Supplies	0	865	0	865
05211 Software Services	0	3,000	0	3,000
05400 Publications and Memberships	420	3,275	0	3,275
05500 Training	0	1,300	0	1,300
Total Expenses	**1,232,427**	**1,406,952**	**0**	**1,457,225**

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).
04401 - Reallocated to 04900 (Other Current Charges) account to align with actual spending.
04900 - Reallocated from 04401 (Rentals and Leases/Pool) account to align with actual spending.
05195 - Reallocated to the Environmental division, 04002 (Travel and Per Diem/Educational) account due to anticipated travel expenses for staff pursuing professional training essential for departmental operations.

Growth Management
Development Review

Significant Changes
There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
Environmental Administrator	1.00	1.00
GMD Administrative Assistant	0.50	0.50
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	360,430	365,900	0	379,386
01501 Cell Phone Stipend	181	180	0	180
01504 Class C Meal Reimbursement	17	0	0	0
02101 FICA	21,112	22,686	0	23,522
02102 Medicare	4,938	5,306	0	5,501
02200 Retirement Contributions	62,012	65,663	0	61,334
02300 Life and Health Insurance	55,027	58,410	0	56,305
03400 Other Contractual Services	308	14,712	0	14,712
03410 Other Contractual Svcs - Staffing	0	55,561	0	55,561
03413 Banking Fees	1,033	2,000	0	2,000
04000 Travel and Per Diem	0	100	0	100
04001 Travel and Per Diem/Mandatory	0	900	0	900
04002 Travel and Per Diem/Educational	1,714	1,877	0	2,909
04101 Communications- Cell Phones	901	335	0	335
04104 Communications-Data/Wireless Svcs	721	1,805	0	1,805
04200 Freight and Postage	103	300	0	300
04401 Rentals and Leases/Pool Vehicles	210	200	0	0
04402 Rental and Leases/Copier Leases	269	1,500	0	1,500
04406 Rentals and Leases/Light Fleet	0	3,906	0	3,906
04600 Repairs and Maintenance	121	1,000	0	1,000
04610 Vehicle Repair and Maintenance	2,885	3,800	0	4,000
04700 Printing and Binding	0	300	0	300
04900 Other Current Charges	30	200	0	200
04910 Fleet Replacement Charge	6,351	0	0	0
05100 Office Supplies	542	700	0	700
05195 Non-Capital Computer Equipment	0	200	0	200
05200 Operating Supplies	276	1,963	0	1,963
05204 Fuel	2,371	3,450	0	3,450
05207 Computer Supplies	49	500	0	500
05211 Software Services	0	2,500	0	2,500
05400 Publications and Memberships	150	500	0	500
05500 Training	1,600	2,000	0	2,000
Total Expenses	**523,350**	**618,454**	**0**	**627,569**

Growth Management
Environmental

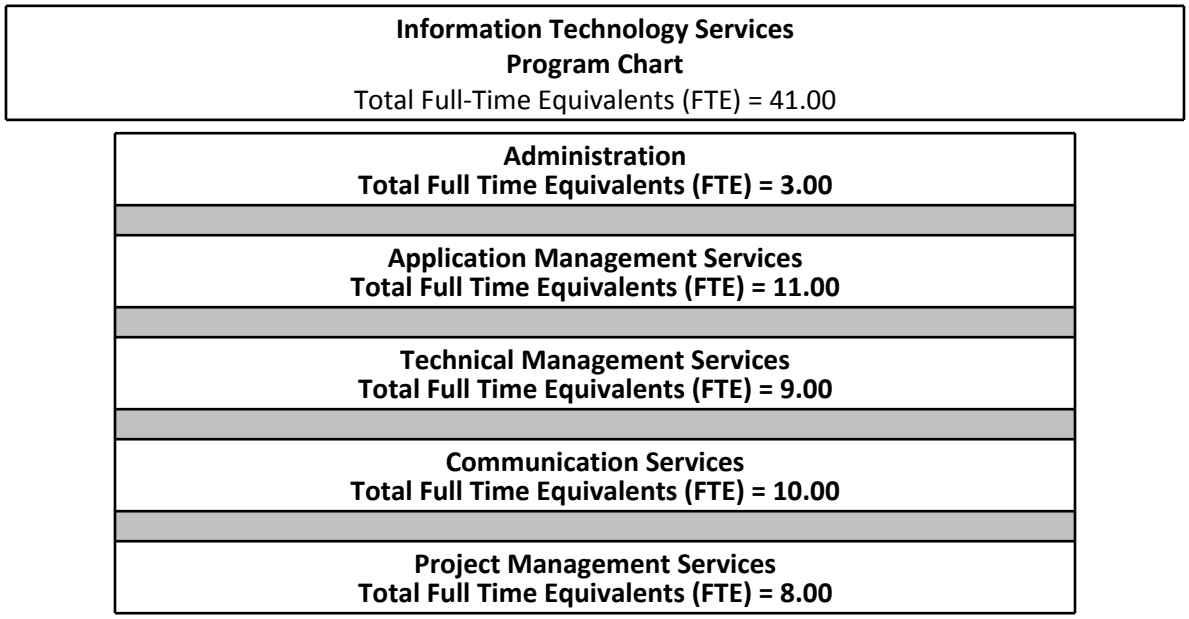
Accounts of Interest

03400 - Various environmental education and investigations.
03410 - Contractual staffing to assist with file conversion.
03413 - Banking fees ($2k).
04002 - Reallocated from the Development Review division, 05195 (Non-Capital Computer Equipment) account due to anticipated travel expenses for staff pursuing professional training essential for departmental operations.
04401 - Reallocated to 04610 (Vehicle Repair and Maintenance) to support anticipated maintenance costs for FY27.
04610 - Reallocated from 04401 (Rentals and Leases/Pool) account to support anticipated FY27 maintenance costs.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Information Technology Services



				FY 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**42.00**	**40.00**	**41.00**	**1.00**	**2.50%**
Total Budget Dollars	**4,360,370**	**5,077,930**	**5,328,708**	**250,778**	**4.94%**

Information Technology Services

Introduction

The mission of the Information Technology Services (ITS) Department is to provide secure, reliable, and cost-effective technology solutions that enable County departments to effectively serve the citizens and businesses of Martin County. ITS is committed to delivering high-quality services at the lowest practical cost while meeting evolving operational and service delivery needs of County departments, Constitutional Officers, and tax payers. Through a client-focused service model and the application of industry best practices, ITS supports a shared services environment that promotes efficiency, consistency, and scalability across the County enterprise. The Department has proactively implemented and maintained a broad range of enterprise technology capabilities, often providing services at a cost equal to or lower than comparable commercial offerings.

ITS operates under a Share Services and Best Practices framework and focuses on eight core service areas. These service support ongoing efforts to modernize infrastructure, strengthen cybersecurity, improve service delivery, and deploy reusable, scalable technology solutions. ITS continues to refine its planning and governance approach to ensure alignment with County strategic priorities, while maintaining the foundational platforms that support County operations.

As the technology landscape continues to evolve rapidly - including advancements in cloud computing, automation, data analytics, and artificial intelligence (AI) - ITS is focused on responsibly evaluating and integrating emerging technologies to improve efficiency, enhance service delivery, and support informed decision-making across the organization.

Key Issues and Trends

ITS must balance growing service demands with limited financial and staffing resources while maintaining secure, reliable, and accessible systems. Public expectations for digital government services continue to increase, requiring expanded online access for both staff and citizens.

Ongoing digital transformation efforts require continual review and redesign of business processes, increasing integration complexity and support requirements. At the same time, many core systems and infrastructure components are aging, with vendors accelerating the retirement of legacy technologies, requiring more frequent upgrades and replacements.

Cybersecurity remains a critical priority as threats become more sophisticated, requiring sustained investment in monitoring, vulnerability management, and system protection.

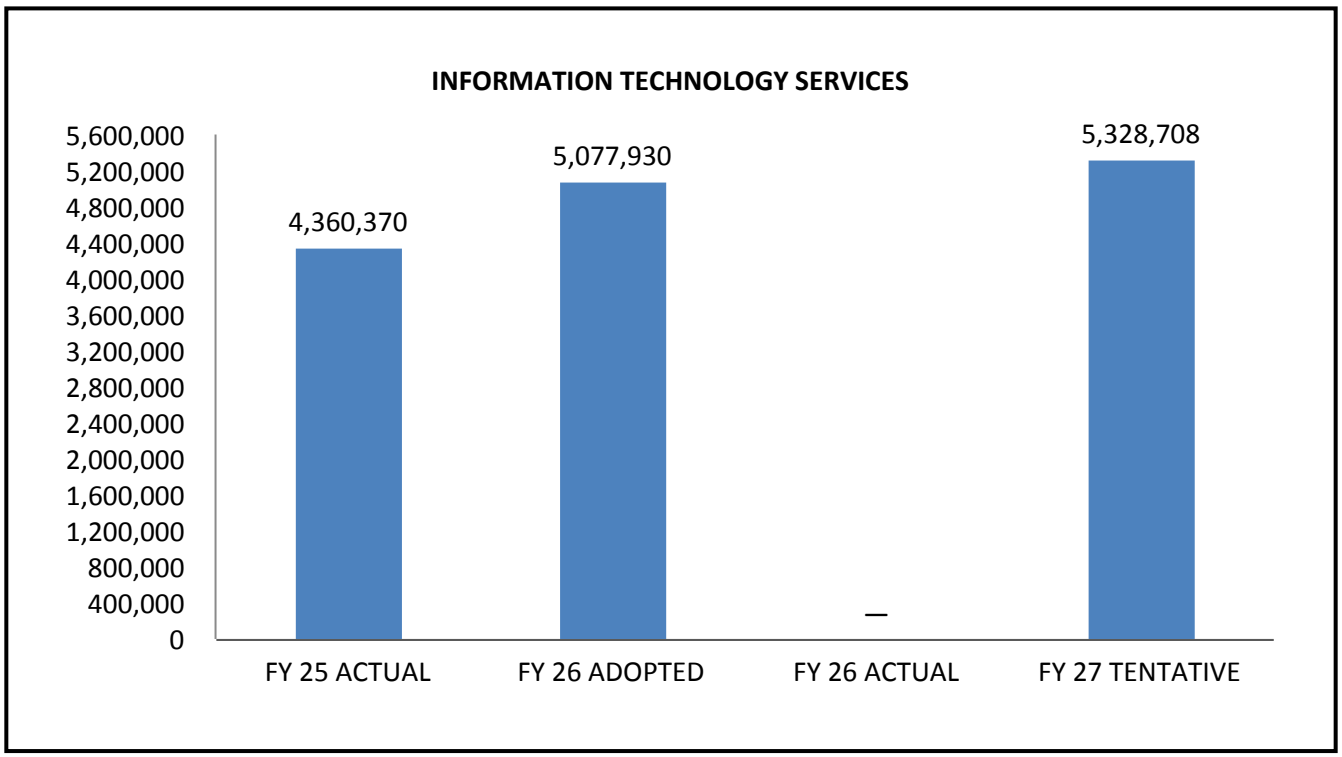
Emerging technologies such as artificial intelligence (AI), automation, and advanced analytics present opportunities to improve efficiency and service delivery but require strong governance and careful implementation.

These factors, combined with increasing service expectations and constrained resources, will require continued investment in infrastructure, cybersecurity, and enterprise systems over multiple budget cycles.

Information Technology Services

Program Summary

Program	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Information Technology/Administration	435,164	431,255	0	435,879
Application Management Services	1,320,415	1,715,465	0	1,444,246
Technical Management Services	1,024,756	1,077,189	0	1,137,225
Communication Services	890,333	1,091,697	0	1,418,685
Project Management Services	689,703	762,324	0	892,673
Total Expenses	**4,360,370**	**5,077,930**	**0**	**5,328,708**



Information Technology Services

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	2,817,498	3,330,447	0	3,491,997
01203 Standby Pay	9,100	15,260	0	15,260
01400 Overtime	7,448	10,150	0	10,150
01501 Cell Phone Stipend	6,405	7,080	0	9,000
01502 Internet Access Stipend	4,248	4,800	0	7,200
02101 FICA	168,808	202,711	0	215,779
02102 Medicare	39,479	47,409	0	50,464
02200 Retirement Contributions	428,447	498,731	0	474,195
02300 Life and Health Insurance	407,472	578,224	0	650,241
02600 Salary/Fringe Chargebacks	(15,966)	0	0	0
03400 Other Contractual Services	4,954	37,475	0	37,475
03404 Janitorial Services	3,949	5,690	0	5,690
03409 Mowing & Landscape Services	3,493	5,000	0	5,000
03410 Other Contractual Svcs - Staffing	223,949	18,560	0	18,560
04000 Travel and Per Diem	2,469	0	0	0
04002 Travel and Per Diem/Educational	35,051	83,000	0	86,300
04101 Communications- Cell Phones	1,309	3,300	0	2,120
04104 Communications-Data/Wireless Svcs	6,456	5,880	0	6,910
04200 Freight and Postage	928	1,572	0	1,572
04301 Electricity	32,556	33,000	0	34,000
04400 Rentals and Leases	0	1,600	0	1,600
04401 Rentals and Leases/Pool Vehicles	0	3,130	0	0
04402 Rentals and Leases/Copier Leases	2,293	2,500	0	2,500
04406 Rentals and Leases/Light Fleet	0	22,448	0	28,652
04600 Repairs and Maintenance	13	17,365	0	15,365
04610 Vehicle Repair and Maintenance	4,433	4,500	0	4,500
04611 Building Repair and Maintenance	824	5,500	0	5,500
04700 Printing and Binding	319	2,350	0	2,350
04900 Other Current Charges	934	0	0	0
04910 Fleet Replacement Charge	20,330	0	0	0
05100 Office Supplies	4,975	7,800	0	8,100
05175 Computer Equipment $1,000-$4999.99	2,390	3,000	0	6,000
05195 Non-Capital Computer Equipment	2,022	0	0	0
05199 Other Non-Capital Equipment	2,768	500	0	1,080
05200 Operating Supplies	8,000	10,615	0	11,615
05204 Fuel	14,616	16,000	0	16,300
05207 Computer Supplies	0	300	0	300
05208 Software Licenses	15,193	2,500	0	4,000
05211 Software Services	165	0	0	0
05400 Publications and Memberships	2,101	4,000	0	4,000
05402 Publications/Subscriptions	0	533	0	533
05500 Training	48,553	85,000	0	94,400
06410 Vehicles- Fleet Acquisition	28,176	0	0	0

Information Technology Services

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
06800 Intangible Assets	14,213	0	0	0
Total Expenses	**4,360,370**	**5,077,930**	**0**	**5,328,708**

Revenues

Revenue Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Unincorporated MSTU	123,642	123,643	0	150,523
Building and Permitting Fund	87,654	88,228	0	93,357
Community Broadband Network	26,547	31,164	0	33,143
Road Projects	10,427	10,433	0	11,010
General Fund	4,112,100	4,824,461	0	5,040,675
Total Revenues	**4,360,370**	**5,077,930**	**0**	**5,328,708**

Information Technology Services
Administration

Mission Statement
Develop and maintain a comprehensive information technology strategy, enterprise architecture, and support framework that enables the Board of County Commissioners and other Constitutional Officers of Martin County to effectively deliver services to the public.

Services Provided
Information Technology Services Administration supports all County technology programs by providing:

- Administrative support and operational coordination.
- Strategic leadership, management, and direction for County IT initiatives.
- Alignment with technology services with County mission, vision, and priorities.
- Customer support for internal departments and end-users.
- Oversight to reduce total cost of ownership for County-managed technology systems and assets.
- Provide forward-looking technology leadership that enables a smarter, more efficient County government.
- Expand and support secure digital services and web-based solutions, while identifying opportunities to offset costs where appropriate.
- Promote efficient and sustainable use of technology, including efforts to reduce energy consumption and environmental impact.
- Deliver a secure, integrated computing environment that supports County operations and service delivery.
- Maintain high-quality, responsive IT services that meet or exceed customer expectations.
- Improve access to County information and services in a way that is transparent, affordable and user-friendly.
- Align technology investment with County priorities and operational needs.
- Continuously reduce the overall cost of technology ownership through standardization, consolidation, and modernization.
- Support business process improvement and automation to increase efficiency and service effectiveness.

Benchmarks
IT spending as a percentage of operating budget is maintained within a target range of 3%–5%, consistent with comparable public sector organizations and national industry benchmarks. Benchmarking is continuously validated using peer Florida counties, national public sector data sources, and multi-year internal trend analysis.

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Spending as % of Operating Expenses	%	3	4	N/A	3
Spending per Employee	$	$13,000	$10,446	N/A	$9,708
Full Time Equivalents as % of Employees	%	4	4	N/A	4

Outcomes
Maintain financially sustainable and industry-aligned technology investment levels.

Information Technology Services
Administration

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	299,547	285,381	0	320,965
02101 FICA	17,907	17,694	0	18,756
02102 Medicare	4,188	4,137	0	4,387
02200 Retirement Contributions	76,607	76,021	0	41,110
02300 Life and Health Insurance	30,587	30,347	0	32,986
02600 Salary/Fringe Chargebacks	(1,884)	0	0	0
04000 Travel and Per Diem	2,024	0	0	0
04002 Travel and Per Diem/Educational	316	7,000	0	7,000
04104 Communications-Data/Wireless Svcs	0	0	0	430
04200 Freight and Postage	0	220	0	220
04401 Rentals and Leases/Pool Vehicles	0	530	0	0
04402 Rentals and Leases/Copier Leases	2,293	2,500	0	2,500
04700 Printing and Binding	319	1,000	0	1,000
05100 Office Supplies	367	500	0	500
05200 Operating Supplies	0	500	0	500
05207 Computer Supplies	0	300	0	300
05400 Publications and Memberships	635	800	0	800
05402 Publications/Subscriptions	0	325	0	325
05500 Training	375	4,000	0	4,100
06800 Intangible Assets	1,884	0	0	0
Total Expenses	**435,164**	**431,255**	**0**	**435,879**

Accounts of Interest

04104 - 05500 - Adjustments to various accounts to reflect the operational needs anticipated for FY27. No aggregate increase in these line items.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Information Technology Services
Application Management Services

Mission Statement
Plan, implement, integrate, and manage secure and reliable information systems that support County operations and public services, including enterprise applications used across departments, municipalities, and Constitutional Offices. As a trusted technology partner, we work closely with our customers to ensure applications are dependable, secure, and easy to use. We focus on protecting data, supporting collaboration across agencies, and keeping systems aligned with day-to-day operational needs so staff can provide efficient and reliable services to residents.

Services Provided
Manages the County's enterprise and departmental software systems used across departments and agencies. Provides implementation, integration, maintenance, troubleshooting, upgrades, and vendor coordination. Oversees application lifecycle management, aligns technology investments with business priorities, and supports contracts, projects, and long-term planning. Enhances data sharing, reduces duplication, and ensures reliable, efficient services for County operations and the public.

Goals and Objectives
- Support reliable delivery of County and public-facing services through stable applications.
- Improve efficiency by reducing redundant systems and improving integration.
- Ensure applications are secure, up to date, and properly supported.
- Align systems with business needs, budget priorities, and operational goals.
- Strengthen collaboration and communication with departments and partner agencies.
- Maximize value of existing systems through optimization and modernization.

Benchmarks
Maintain financial management alignment 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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Financial Management for IT Services	%	95	95	N/A	95

Outcomes
Reliable, secure, and well-integrated applications that improve efficiency, reduce duplication, and support consistent, high-quality services to County operations and the public.

Information Technology Services
Application Management Services

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
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	3.00	3.00
Systems Architect	1.00	1.00
Total FTE	**11.00**	**11.00**

Information Technology Services
Application Management Services

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	791,800	1,163,235	0	946,018
01501 Cell Phone Stipend	561	660	0	1,140
01502 Internet Access Stipend	408	480	0	960
02101 FICA	46,679	68,076	0	58,713
02102 Medicare	10,917	15,922	0	13,731
02200 Retirement Contributions	109,005	153,984	0	128,564
02300 Life and Health Insurance	134,901	235,598	0	217,610
02600 Salary/Fringe Chargebacks	(4,790)	0	0	0
03410 Other Contractual Svcs - Staffing	172,676	18,560	0	18,560
04000 Travel and Per Diem	0	0	0	0
04002 Travel and Per Diem/Educational	26,028	23,000	0	23,300
04104 Communications-Data/Wireless Svcs	2,610	2,400	0	2,400
04200 Freight and Postage	0	100	0	100
04401 Rentals and Leases/Pool Vehicles	0	300	0	0
04600 Repairs and Maintenance	0	2,000	0	0
04700 Printing and Binding	0	500	0	500
05100 Office Supplies	1,829	3,000	0	3,000
05195 Non-Capital Computer Equipment	330	0	0	0
05200 Operating Supplies	2,620	2,000	0	3,000
05208 Software Licenses	3,184	1,500	0	2,500
05400 Publications and Memberships	771	1,150	0	1,150
05500 Training	17,850	23,000	0	23,000
06800 Intangible Assets	3,037	0	0	0
Total Expenses	**1,320,415**	**1,715,465**	**0**	**1,444,246**

Accounts of Interest

03410 - Contractual staffing for application support

04002 - 05208 - Adjustments to various accounts to reflect the operational needs anticipated for FY27. No aggregate increase in these line items.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Information Technology Services
Technical Management Services

Mission Statement
Deliver secure, reliable, and cost-effective technology infrastructure that support County operations and public services, empowers County employees to perform their roles effectively, ensuring systems are available, protected, and aligned with organizational needs.

Services Provided
- Enterprise Infrastructure and Data Center: Design, deployment, and lifecycle management of server systems, virtualization platforms, and data center facilities to maximize uptime and operational efficiency.
- End-User Computing Support: Provisioning and support of desktop hardware and software tools needed to facilitate individual workers roles, providing access to County business applications and data.
- Infrastructure Lifecycle Management: Strategic planning and execution of hardware and software refresh cycles to reduce total cost of ownership and maintain compliance with security standards.

Goals and Objectives
- Fulfill standard and non-standard technology support requests within established Service Level Agreement (SLA) timeframes, with documented tracking and escalation paths.
- Drive measurable reductions in desktop and server downtime through proactive monitoring, preventive maintenance, and standardized incident response procedures.
- Advance infrastructure modernization initiatives, including server virtualization and cloud integration, to improve scalability and reduce long-term ownership costs.

Benchmarks
The division maintains a server virtualization rate that supports high-density workloads within the County data centers. Infrastructure capacity and availability are benchmarked annually against peer Florida counties to guide investment decisions and validate operational efficiency.

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
System Availability	%	99.99	100	N/A	100

Outcomes
Achieve server hardware systems availability at 97% or better, targeting 99.9% uptime for critical infrastructure.

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	714,842	738,393	0	769,337
01203 Standby Pay	0	2,520	0	2,520
01400 Overtime	750	7,000	0	7,000
01501 Cell Phone Stipend	3,311	3,060	0	3,540
01502 Internet Access Stipend	2,066	1,920	0	2,400
02101 FICA	43,055	45,899	0	47,848
02102 Medicare	10,069	10,735	0	11,190
02200 Retirement Contributions	97,757	103,597	0	104,553
02300 Life and Health Insurance	99,515	116,585	0	141,357
04000 Travel and Per Diem	445	0	0	0
04002 Travel and Per Diem/Educational	1,814	17,000	0	17,000
04101 Communications- Cell Phones	850	2,880	0	1,700
04104 Communications-Data/Wireless Svc	570	600	0	1,200
04200 Freight and Postage	923	250	0	250
04401 Rentals and Leases/Pool Vehicles	0	1,250	0	0
04406 Rental and Leases/Light Fleet	0	2,020	0	2,020
04600 Repairs and Maintenance	13	365	0	365
04610 Vehicle Repair and Maintenance	61	500	0	500
04700 Printing and Binding	0	500	0	500
04910 Fleet Replacement Charge	2,750	0	0	0
05100 Office Supplies	424	1,500	0	1,500
05195 Non-Capital Computer Equipment	323	0	0	0
05199 Other Non-Capital Equipment	1,973	500	0	1,080
05200 Operating Supplies	872	2,115	0	2,115
05204 Fuel	380	1,000	0	1,000
05211 Software Services	165	0	0	0
05500 Training	13,652	17,000	0	18,250
06410 Vehicles - Fleet Acquisition	28,176	0	0	0
Total Expenses	**1,024,756**	**1,077,189**	**0**	**1,137,225**

Accounts of Interest

04101 - 05500 - Adjustments to various accounts to reflect the operational needs anticipated for FY27. No aggregate increase in these line items.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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

- Maintain redundant internet connectivity through multiple independent providers.
- Continue with the replacement of aging and end-of-life voice/data/video/wireless infrastructure to improve end-user performance and reduce maintenance and support costs as needed.
- Expand remote monitoring and centralized network management tools.
- Enhance cybersecurity monitoring and reporting to protect County IT systems.
- Expand unified communications across major County facilities to improve productivity and reduce travel.
- Support public safety agencies and emergency communication requirements.
- Improve Radio Services customer service and advance Total Quality Services (TQS).
- Maintain radio spectrum allocations and support emergency radio communications, including Fire Rescue paging.
- Provide access to the Community Broadband Fiber Network (CBN) for eligible public sector and nonprofit sites as needs are identified.
- Maintain coordination with the Treasure Coast Regional Communications System.
- 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.

Information Technology Services
Communication Services

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.
- Providing Device, Log, and Vulnerability analysis to minimize risk exposure and maintain a baseline score under 70%.

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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
Cybersecurity Exposure Management	%	N/A	70	N/A	70

Outcomes

Achieve data network and telephone service availability in excess of 98%. Provide 99.9% public safety radio availability, 24 hours per day, 7 days per week. Maintain continuous cybersecurity situational awareness through device, log, and vulnerability analysis to reduce risk exposure and sustain a cybersecurity baseline score under 70%.

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
Cybersecurity Administrator	1.00	1.00
Cybersecurity Manager	1.00	1.00
Information Security Analyst	1.00	1.00
Network Administrator	2.00	3.00
Radio Systems Administrator	1.00	1.00
Senior Network Administrator	1.00	1.00
Systems Communications Technician	1.00	1.00
Telecommunications Manager	1.00	1.00
Total FTE	**9.00**	**10.00**

Information Technology Services
Communication Services

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	556,943	646,504	0	858,247
01203 Standby Pay	9,100	12,740	0	12,740
01400 Overtime	6,698	3,150	0	3,150
01501 Cell Phone Stipend	2,114	2,880	0	3,840
01502 Internet Access Stipend	1,632	2,400	0	3,360
02101 FICA	34,111	40,232	0	53,391
02102 Medicare	7,978	9,409	0	12,486
02200 Retirement Contributions	78,849	90,705	0	117,023
02300 Life and Health Insurance	76,460	91,334	0	140,801
03400 Other Contractual Services	4,954	35,195	0	35,195
03404 Janitorial Services	3,949	5,690	0	5,690
03409 Mowing & Landscaping Services	3,493	5,000	0	5,000
03410 Other Contractual SVS- Staffing	11,541	0	0	0
04002 Travel and Per Diem/Educational	3,966	17,000	0	20,000
04101 Communications- Cell Phones	459	420	0	420
04104 Communications-Data/Wireless Svcs	1,252	960	0	960
04200 Freight and Postage	5	800	0	800
04301 Electricity	32,556	33,000	0	34,000
04400 Rentals and Leases	0	1,600	0	1,600
04401 Rentals and Leases/Pool Vehicles	0	550	0	0
04406 Rental and Leases/Light Fleet	0	20,428	0	26,632
04600 Repairs and Maintenance	0	15,000	0	15,000
04610 Vehicle Repair and Maintenance	4,372	4,000	0	4,000
04611 Building Repair and Maintenance	824	5,500	0	5,500
04700 Printing and Binding	0	150	0	150
04910 Fleet Replacement Charge	17,580	0	0	0
05100 Office Supplies	1,262	800	0	1,100
05175 Computer Equipment $1,000-$4,999.99	2,390	3,000	0	6,000
05195 Non-Capital Computer Equipment	1,209	0	0	0
05199 Other Non-Capital Equipment	795	0	0	0
05200 Operating Supplies	4,509	5,000	0	5,000
05204 Fuel	14,236	15,000	0	15,300
05208 Software Licenses	0	0	0	500
05400 Publications and Memberships	595	1,250	0	1,250
05500 Training	6,503	22,000	0	29,550
Total Expenses	**890,333**	**1,091,697**	**0**	**1,418,685**

Information Technology Services
Communication Services

Accounts of Interest

03400 - Contractual services for generator maintenance and pest control treatment for all radio service facilities.
03404 - Janitorial service for all radio service facilities.
03409 - Mowing and landscaping services for Communication's various tower sites.
04002 - Increase due to anticipated needs for the new Network Administrator FTE.
04401 - Reallocated to 05500 (Training) due to no longer an operational need.
04301 - Increase based on projected electricity cost increase of 3%.
04406 - Increase due to a new vehicle lease for the new Network Administrator FTE.
05175 - Increase due to anticipated equipment needs for the new Network Administrator FTE.
05208 - $500 for software licenses needed for new Network Administrator FTE.
05500 - Training increase required for new Network Administrator FTE.

Significant Changes

The Fiscal Year 2027 budget includes one (1) new (Network Administrator) FTE to address the growing volume and backlog of support tickets and project requests. This position will assist in supporting cybersecurity initiatives, as well as help manage and enhance the existing network infrastructure, ensuring that ITS service level agreements are met. There are no other significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Information Technology Services
Project Management Services

Mission Statement
Provide governance, oversight, and continuous improvement of enterprise IT project and service management practices to deliver secure, reliable, and cost-effective technology services. This division manages the County's IT project portfolio and operates a centralized Help Desk and ticket management system supporting over 1,600 users across County departments, Municipalities, and Constitutional Offices. Serving as the primary intake and prioritization point for all IT initiatives and service requests, the division aligns resources with organizational priorities, ensures efficient service delivery, and acts as a trusted business partner through strong relationships, accountable performance, and transparent communication.

Services Provided
Project & Portfolio Management

- Manage full lifecycle of IT projects from intake through implementation and close out.
- Maintain standardized project management methodologies aligned with best practices.
- Prioritize initiatives based on business value, risk, compliance, and resource availability.
- Coordinate cross-departmental technology initiatives.

Service Management & Help Desk

- Operate centralized Help Desk supporting County, Municipalities, and Constitutional Office users.
- Serve as single point of contact for incidents and service requests.
- Manage ticketing system for intake, routing, tracking, and resolution.
- Enforce Service Level Agreements (SLAs) and ensure timely issue resolution.

Operational Oversight & Improvement

- Analyze ticket and service data to identify trends and drive improvements.
- Align service demand with project planning to address root causes.
- Oversee vendor performance and contract compliance.
- Support change management and user adopt.

Goals and Objectives

- Deliver IT projects aligned with organizational priorities.
- Provide reliable Help Desk services.
- Optimize resources across projects and operations.
- Improve user experience and first-contact resolution.
- Use data to reduce recurring issues and improve performance.
- Maintain transparent reporting.

Benchmarks
To achieve a Help Desk First Contact Resolution rate of 42% or higher while maintaining a 99% customer satisfaction score. Additional benchmark expectations include successfully managing approximately 11,500 tickets annually and completing projects in alignment with organizational priorities and quality standards.

Information Technology Services
Project Management Services

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Help Desk First Contact Resolution	%	35	40	N/A	42
Customer Satisfaction	%	99	99	N/A	99
Total Tickets Managed	#	10,576	11,000	N/A	11,500
Project Management for IT Services	#	135	85	N/A	70

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 2026 ADJ	FY 2027
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 IT Business Process Analyst	1.00	1.00
Senior ITS Support Specialist	1.00	1.00
Systems Analyst	1.00	1.00
Total FTE	**8.00**	**8.00**

Information Technology Services
Project Management Services

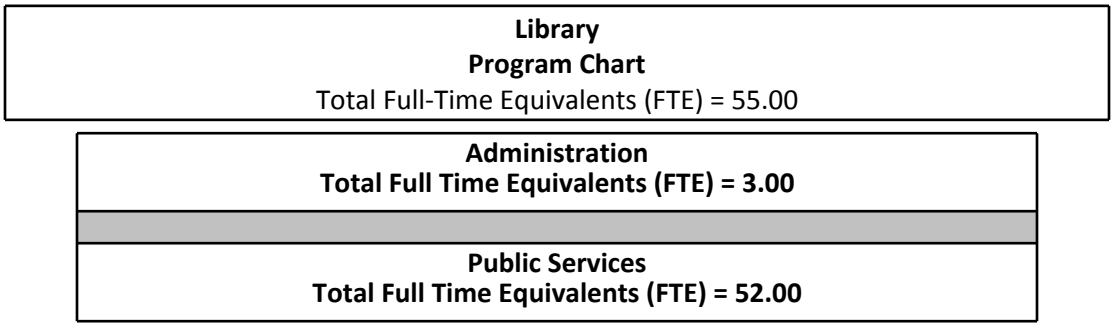
Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	454,366	496,934	0	597,430
01501 Cell Phone Stipend	419	480	0	480
01502 Internet Access Stipend	142	0	0	480
02101 FICA	27,056	30,810	0	37,071
02102 Medicare	6,328	7,206	0	8,670
02200 Retirement Contributions	66,229	74,424	0	82,945
02300 Life and Health Insurance	66,010	104,360	0	117,487
03400 Other Contractual Services	0	2,280	0	2,280
03410 Other Contractual Svs- Staffing	39,733	0	0	0
04002 Travel and Per Diem/Educational	2,927	19,000	0	19,000
04104 Communications-Data/Wireless Svc	2,025	1,920	0	1,920
04200 Freight and Postage	0	202	0	202
04401 Rentals and Leases/Pool Vehicles	0	500	0	0
04700 Printing and Binding	0	200	0	200
04900 Other Current Charges	934	0	0	0
05100 Office Supplies	1,092	2,000	0	2,000
05195 Non-Capital Computer Equipment	160	0	0	0
05200 Operating Supplies	0	1,000	0	1,000
05208 Software Licenses	12,009	1,000	0	1,000
05400 Publications and Memberships	100	800	0	800
05402 Publications/Subscriptions	0	208	0	208
05500 Training	10,173	19,000	0	19,500
Total Expenses	**689,703**	**762,324**	**0**	**892,673**

Accounts of Interest
03400 - Document shredding services.
04401 - Reallocated to 05500 (Training) based on operational needs anticipated for FY27.
05500 - Reallocated from 04401 (Rentals and Leases/Pool Vehicles) based on operational needs anticipated for FY27.

Significant Changes
There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Library



				FY 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**52.00**	**55.00**	**55.00**	**0.00**	**0.00%**
Total Budget Dollars	**5,477,737**	**5,645,311**	**5,809,635**	**164,324**	**2.91%**

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, 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.

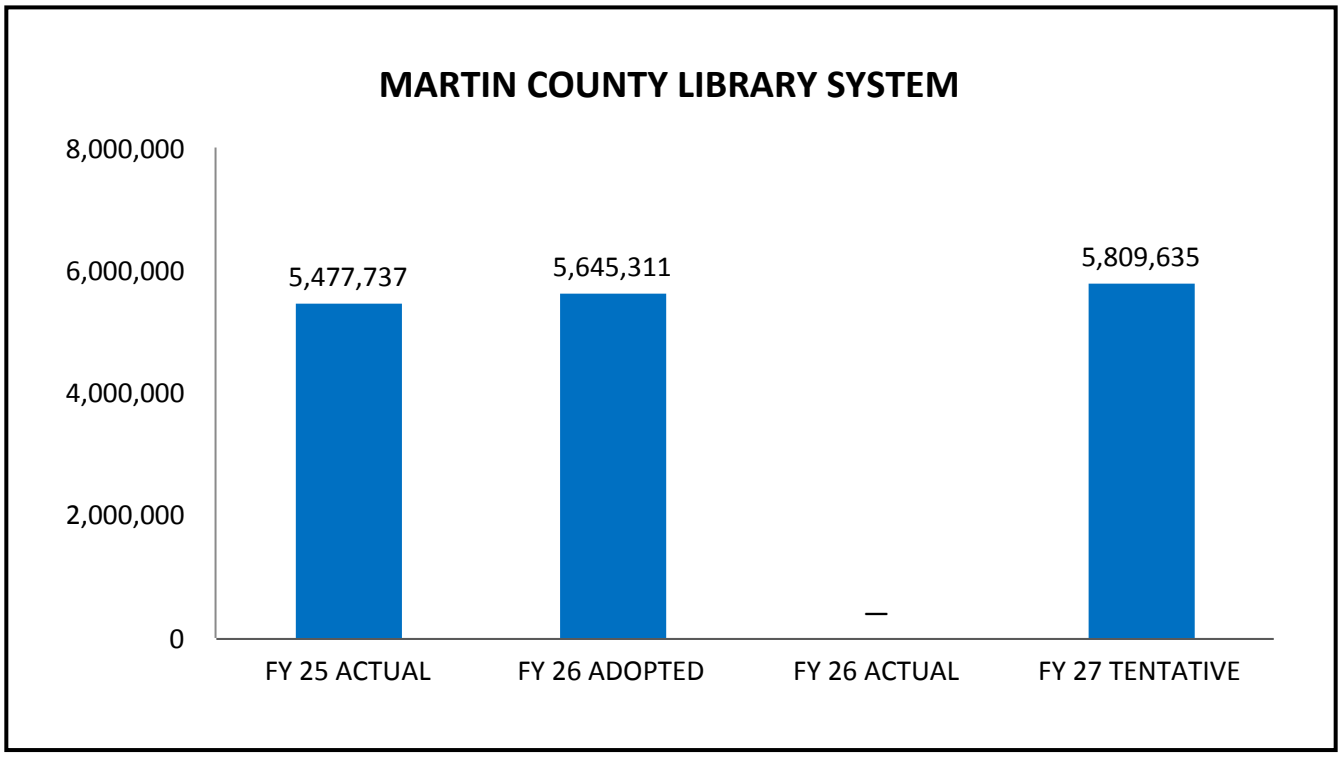
Create Young Readers: The Library incorporates the latest research, best practices, and innovative ideas into story times and educational programs. Youth Services staff work with parents and childcare providers and supplies them with the materials and skills needed to share the love of reading with children. 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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Library/Administration	507,987	521,706	0	535,619
Public Services	4,969,749	5,123,605	0	5,274,016
Total Expenses	**5,477,737**	**5,645,311**	**0**	**5,809,635**



Library

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	2,935,522	3,107,030	0	3,260,741
01501 Cell Phone Stipend	482	480	0	480
02101 FICA	171,952	192,637	0	201,151
02102 Medicare	40,215	45,053	0	47,043
02200 Retirement Contributions	441,540	482,810	0	464,921
02300 Life and Health Insurance	525,431	638,690	0	647,371
03400 Other Contractual Services	5,631	4,025	0	4,025
03410 Other Contractual Svcs - Staffing	680,823	535,838	0	535,838
03413 Banking Fees	2,198	1,900	0	2,200
04100 Communications	0	850	0	850
04104 Communications - Data/Wireless Svcs	327	720	0	720
04200 Freight and Postage	3,053	3,800	0	3,800
04400 Rentals and Leases	759	940	0	940
04401 Rentals and Leases/Pool Vehicles	150	400	0	0
04402 Rentals and Leases/Copier Leases	16,564	25,000	0	25,000
04406 Rentals and Leases/Light Fleet	0	4,332	0	7,243
04600 Repairs and Maintenance	5,470	3,025	0	3,025
04610 Vehicle Repair and Maintenance	2,380	1,791	0	1,791
04700 Printing and Binding	15,407	14,000	0	19,500
04900 Other Current Charges	391	230	0	1,236
04910 Fleet Replacement Charge	5,250	0	0	0
05100 Office Supplies	10,151	14,188	0	14,188
05179 Other Equipment $1000-$4999.99	7,286	9,800	0	9,800
05195 Non-Capital Computer Equipment	1,968	1,440	0	1,440
05199 Other Non-Capital Equipment	11,939	18,350	0	18,350
05200 Operating Supplies	12,682	16,000	0	16,000
05204 Fuel	2,986	5,000	0	5,000
05207 Computer Supplies	8,987	7,984	0	7,984
05211 Software Services	664	500	0	500
05400 Publications and Memberships	6,150	6,150	0	6,150
05401 Library Subscriptions	18,904	37,429	0	17,429
05403 On Line Database/Subscriptions	316,847	93,622	0	256,327
06600 Library Books and Publications	225,628	371,297	0	228,592
Total Expenses	**5,477,737**	**5,645,311**	**0**	**5,809,635**

Library

Revenues

Revenue Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Contributions/Private Sources	2,000	0	0	2,000
Other Miscellaneous Revenues	19,699	11,000	0	11,000
Rents and Royalties	14,577	8,000	0	12,000
Sale of Surplus Materials	233	0	0	0
Library Fines	39,903	40,000	0	40,000
Grants	242,598	0	0	0
$65 LCL ORD - Law Library FS939.185	40,000	40,000	0	40,000
General Fund	5,118,727	5,546,311	0	5,704,635
Total Revenues	**5,477,737**	**5,645,311**	**0**	**5,809,635**

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Grants	$	453,079	300,000	N/A	300,000
Customer Service	%	98	95	N/A	95
Staff Development	#	1,824	2,000	N/A	2,000
Hours of Service	Hrs	60	60	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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	354,473	352,967	0	390,520
02101 FICA	21,013	21,884	0	23,197
02102 Medicare	4,914	5,118	0	5,425
02200 Retirement Contributions	79,134	87,734	0	57,972
02300 Life and Health Insurance	46,810	52,063	0	56,565
04200 Freight and Postage	700	700	0	700
04400 Rentals and Leases	759	940	0	940
04401 Rentals and Leases/Pool Vehicles	90	0	0	0
04700 Printing and Binding	93	300	0	300
Total Expenses	**507,987**	**521,706**	**0**	**535,619**

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 changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Collection Quality	%	83	N/A	N/A	N/A
Registered Members	%	62	50	N/A	50
Facilities	%	91	80	N/A	80
Equipment and Resources	%	94	85	N/A	85
Learned a New Skill	%	90	90	N/A	90
Collection Currency	%	6	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 2026 ADJ	FY 2027
Accounting Technician	1.00	1.00
Children's Assistant	7.00	7.00
Collections Manager	1.00	1.00
Lead Library Specialist	6.00	6.00
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	9.00	9.00
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	**52.00**	**52.00**

Library
Public Services

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	2,581,048	2,754,063	0	2,870,221
01501 Cell Phone Stipend	482	480	0	480
02101 FICA	150,939	170,753	0	177,954
02102 Medicare	35,300	39,935	0	41,618
02200 Retirement Contributions	362,406	395,076	0	406,949
02300 Life and Health Insurance	478,621	586,627	0	590,806
03400 Other Contractual Services	5,631	4,025	0	4,025
03410 Other Contractual Services - Staffing	680,823	535,838	0	535,838
03413 Banking Fees	2,198	1,900	0	2,200
04100 Communications	0	850	0	850
04104 Communications - Data/Wireless Svcs	327	720	0	720
04200 Freight and Postage	2,353	3,100	0	3,100
04401 Rentals and Leases/Pool Vehicles	60	400	0	0
04402 Rentals and Leases/Copier Leases	16,564	25,000	0	25,000
04406 Rentals and Leases/Light Fleet	0	4,332	0	7,243
04600 Repairs and Maintenance	5,470	3,025	0	3,025
04610 Vehicle Repair and Maintenance	2,380	1,791	0	1,791
04700 Printing and Binding	15,314	13,700	0	19,200
04900 Other Current Charges	391	230	0	1,236
04910 Fleet Replacement Charge	5,250	0	0	0
05100 Office Supplies	10,151	14,188	0	14,188
05179 Other Equipment $1000-$4999.99	7,286	9,800	0	9,800
05195 Non-Capital Computer Equipment	1,968	1,440	0	1,440
05199 Other Non-Capital Equipment	11,939	18,350	0	18,350
05200 Operating Supplies	12,682	16,000	0	16,000
05204 Fuel	2,986	5,000	0	5,000
05207 Computer Supplies	8,987	7,984	0	7,984
05211 Software Services	664	500	0	500
05400 Publications and Memberships	6,150	6,150	0	6,150
05401 Library Subscriptions	18,904	37,429	0	17,429
05403 On Line Database/Subscriptions	316,847	93,622	0	256,327
06600 Library Books and Publications	225,628	371,297	0	228,592
Total Expenses	**4,969,749**	**5,123,605**	**0**	**5,274,016**

Library
Public Services

Accounts of Interest

03400 - Contractual Services for audio-visual services ($1,025) and Kulture City Certification ($3k).
03410 - Contractual staffing for Library Specialists.
03413 - Banking fees. Increase due to operational cost increase with new vendor.
04401, 04406 - Reduction and increase due to reallocation of budget to 04406 as an offset, due to 04401 no longer being utilized.
04700 - Contractual increase with vendor.
04900 - Inter-Library Loan cost increase assuming grant from Southeast Florida Library Information Network (SEFLIN).
05401 - 06600 - Adjustments to various accounts to reflect the operational needs anticipated for FY27. No aggregate increase in these line items.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Budget Dollars	**163,497,475**	**252,306,504**	**270,323,189**	**18,016,685**	**7.14%**

Non-Departmental

Introduction

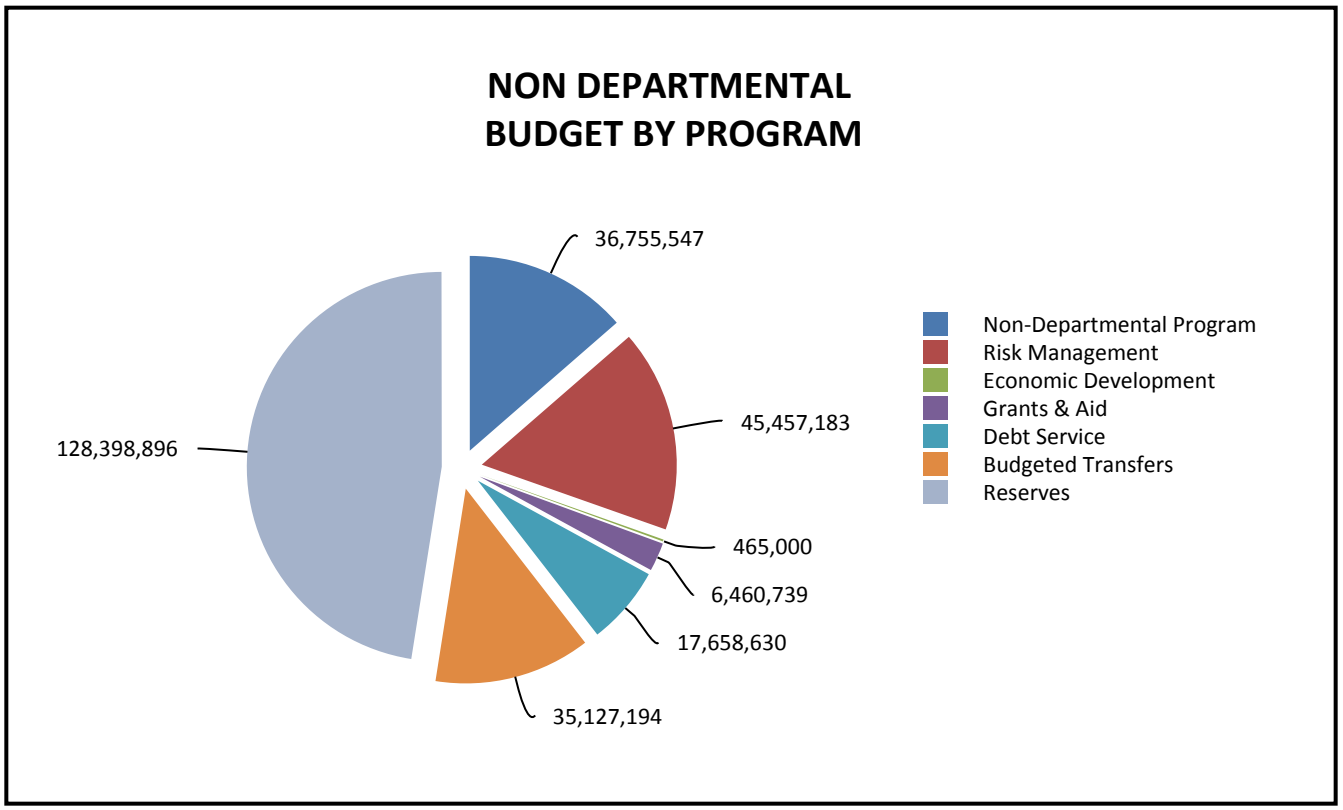
The Non-Departmental cost center encompasses budget line items that are either intrinsically countywide or are not assigned to a specific County department: Risk Management, Economic Development, Grants & Aid / Service Contracts, Debt Service, Budgeted Transfers, Reserves, and Non-Departmental. This 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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Non-Departmental Program	55,173,301	35,278,403	0	36,755,547
Risk Management	43,882,150	41,796,282	0	45,457,183
Economic Development	465,000	465,000	0	465,000
Grants & Aid / Service Contracts	5,626,837	6,434,324	0	6,460,739
Debt Service	12,400,142	17,892,194	0	17,658,630
Budgeted Transfers	45,950,046	37,455,853	0	35,127,194
Reserves	0	112,984,448	0	128,398,896
Total Expenses	**163,497,475**	**252,306,504**	**0**	**270,323,189**



Non-Departmental

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01100 Executive Salaries	1,930	0	0	0
01200 Regular Salaries	219,540	0	0	0
01202 PTO Payout	481,615	576,500	0	676,500
01203 Standby Pay	2,500	0	0	0
01205 IAFF - Leave Payout	327,015	340,000	0	540,000
01211 FS 112.1816 Claim	61,626	0	0	0
01300 Other Salaries	979	0	0	0
01400 Overtime	119,996	0	0	0
02101 FICA	69,642	56,823	0	56,823
02102 Medicare	16,658	13,293	0	13,293
02200 Retirement Contributions	273,277	80,032	0	80,032
02300 Life and Health Insurance	97,434	0	0	0
02500 Unemployment Compensation	9,373	100,000	0	100,000
02610 Other Postemployment Benefits	1,079,991	1,215,000	0	1,215,000
03100 Professional Services	890,449	885,700	0	1,035,700
03101 Professional Services - IT	3,600	0	0	0
03102 Prof Serv-Outside Counsel-Lit	9,494	70,000	0	70,000
03103 Prof Serv-Outside Counsel-Non-Lit	6,590	121,500	0	111,500
03200 Accounting and Auditing	252,578	275,000	0	314,000
03300 Court Reporter Services	2,345	2,000	0	2,000
03400 Other Contractual Services	2,571,882	2,048,534	0	2,033,949
03404 Janitorial Services	875	0	0	0
03409 Mowing & Landscaping Services	7,781	0	0	0
03410 Other Contractual Svcs - Staffing	67,354	0	0	0
04000 Travel and Per Diem	382	4,000	0	4,000
04100 Communications	0	32,500	0	32,500
04200 Freight and Postage	1,652	8,200	0	10,000
04303 Water/Sewer Services	1,150	0	0	0
04304 Garbage/ Solid Waste Services	154,614	0	0	0
04400 Rentals and Leases	382,154	391,008	0	384,378
04500 Insurance	50,586,256	47,819,282	0	51,480,183
04600 Repairs and Maintenance	103,779	5,000	0	5,000
04611 Building Repair and Maintenance	10,366	0	0	0
04613 Maintenance Material	74	0	0	0
04614 Hardware Maintenance	21,472	8,079	0	8,079
04700 Printing and Binding	2,911	6,300	0	6,300
04900 Other Current Charges	123,492	1,961,918	0	1,961,918
04901 Indirect Costs	5,919,991	4,741,304	0	4,741,304
04904 Legal Settlements	263,792	0	0	0
04990 Bad Debt Expense	20,323	25,000	0	25,000
05100 Office Supplies	1,189	200	0	200
05175 Computer Equipment $1,000-$4999.99	1,163	0	0	0
05179 Other Equipment $1000-$4999.99	2,050	0	0	0

Non-Departmental

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05195 Non-Capital Computer Equipment	3,390	0	0	0
05199 Other Non-Capital Equipment	1,836	0	0	0
05200 Operating Supplies	23,549	12,000	0	12,000
05204 Fuel	18,590	0	0	0
05208 Software Licenses	2,800	3,600	0	3,600
05210 Food	93,862	5,000	0	5,000
05211 Software Services	90,877	0	0	0
05213 Medical Supplies	14,427	25,000	0	25,000
05300 Road Materials and Supplies	5,700	0	0	0
05400 Publications and Memberships	148,535	149,964	0	149,964
05402 Publications/Subscriptions	802	1,000	0	1,000
05500 Training	247,829	180,000	0	180,000
05900 Depreciation	18,780,890	0	0	0
05901 Amortization	124,044	0	0	0
05902 Amortization (Intangibles)	302,201	0	0	0
07100 Principal	8,631,549	14,237,988	0	8,741,939
07200 Interest	3,658,644	3,475,126	0	6,036,789
07300 Other Debt Service Costs	47,095	58,080	0	2,768,902
08100 Aid to Governmental Agencies	19,305,100	20,431,741	0	21,465,715
08200 Aid to Private Organizations	799,041	844,057	0	844,057
08300 Other Grants and Aids	1,075,336	1,655,474	0	1,655,474
09100 Interfund Transfers	174,100	15,000	0	15,000
09901 Budget Reserves For Contingencies	0	68,221,975	0	73,366,992
09902 Budget Reserves/Capital Outlay	0	44,095,184	0	54,375,537
09905 Budget Reserves/Long Term Care Fac	0	667,289	0	656,367
910001 Transfer to Fund 0001	250,000	250,000	0	0
910004 Transfer To Supervisor of Elections	1,677,645	1,761,074	0	1,873,479
910006 Transfer To GF - Disaster Recovery	2,100,000	0	0	0
911110 Transfer to Fund 1110	661,916	661,916	0	661,916
911131 Transfer to Fund 1131	106,113	199,124	0	376,905
911134 Transfer to Fund 1134	7,100	0	0	17,427
911521 Transfer to Fund 1521	1,455,607	1,455,607	0	1,455,607
911525 Transfer to Fund 1525	0	0	0	800,000
911551 Transfer to Fund 1551	323,000	323,000	0	323,000
911576 Transfer to Fund 1576	50,000	50,000	0	50,000
911581 Transfer to Fund 1581	257,619	248,306	0	254,316
911582 Transfer to Fund 1582	2,700	5,624	0	28,859
911583 Transfer to Fund 1583	272,733	331,540	0	363,829
911585 Transfer to Fund 1585	31,829	0	0	0
911589 Transfer to Fund 1589	5,745,231	6,156,472	0	6,330,363
911601 Transfer to Fund 1601	260,000	260,000	0	0
912034 Transfer to Fund 62034	884,614	963,796	0	985,253
912207 Transfer to Fund 2207	2,920,995	2,972,185	0	2,972,185

Non-Departmental

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
912208 Transfer to Fund 2208	0	0	0	2,480,000
912411 Transfer to Fund 2411	2,578,879	2,368,879	0	0
912414 Transfer to Fund 2414	123,706	130,000	0	130,000
913102 Transfer to Fund 3102	1,087,677	1,087,677	0	1,087,677
913301 Transfer to Fund 3301	783,870	1,107,641	0	1,107,641
914105 Transfer to Fund 4105	8,208,000	8,208,000	0	9,286,903
914107 Transfer to Fund 4107	6,818,025	6,816,775	0	2,922,525
914118 Transfer to Fund 4118	0	10,000	0	10,000
91412A Transfer to Fund 2412A	169,107	168,928	0	0
91413C Transfer to Fund 2413C	448,660	448,300	0	448,300
91413E Transfer to Fund 2413E	310,000	310,000	0	0
914300 Transfer to Fund 4300	681,316	0	0	0
915103 Transfer to Fund 5103	1,100,000	700,000	0	700,000
915300 Transfer to Fund 5300	573,420	446,009	0	446,009
919334 Transfer to Grant Fund 13675	20,713	0	0	0
919345 Transfer to Grant Fund 128224	71,994	0	0	0
919348 Transfer to Grant Fund 133004	6,430	0	0	0
919353 Transfer to Grant Fund 133001	38,319	0	0	0
919357 Transfer to Grant Fund 133005	24,534	0	0	0
919371 Transfer to Grant Fund 133609	91,336	0	0	0
919373 Transfer to Grant Fund 133010	319,192	0	0	0
919378 Transfer to Grant Fund 12418	4,547	0	0	0
919380 Transfer to Grant Fund 13683	9,214	0	0	0
919381 Transfer to Grant Fund 13684	9,115	0	0	0
919382 Transfer to Grant Fund 139961	400,000	0	0	0
919384 Transfer to Fund 121100	18,578	0	0	0
919385 Transfer to Grant Fund 133733	500,182	0	0	0
919386 Transfer to Grant Fund 133610	360,350	0	0	0
919389 Transfer to Grant Fund 133017	19,259	0	0	0
919390 Transfer to Grant Fund 13686	14,890	0	0	0
919391 Transfer to Fund 13687	3,688	0	0	0
919392 Transfer to Grant Fund 133016	267,476	0	0	0
919393 Transfer to Fund 133017	134,986	0	0	0
919394 Transfer to grant fund 139002	563	0	0	0
919395 Transfer to Fund 133019	542,649	0	0	0
919396 Transfer to Grant Fund 12763	1,548	0	0	0
919397 Transfer to Fund 13688	4,000	0	0	0
919398 Transfer to Grant Fund 13689	19,351	0	0	0
919399 Transfer to Grant Fund 13690	3,454	0	0	0
919401 Transfer to Grant Fund 128230	61,136	0	0	0
919408 Transfer to Grant Fund 13692	36,765	0	0	0
919410 Transfer to Grant Fund 13423	55,936	0	0	0
919414 Transfer to Grant Fund 12421	4,622	0	0	0

Non-Departmental

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
919416 Transfer to Grant Fund 13773	256	0	0	0
919417 Transfer to Grant Fund 133020	2,841,103	0	0	0
Total Expenses	**160,556,863**	**252,306,504**	**0**	**270,323,189**

Non-Departmental

Revenues

Revenue Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Port Salerno Memorial Trust	2,160	0	0	0
Annie E Meyers Trust Fund	29,288	0	0	0
Law Enforcement Trust Fund	174,100	15,000	0	15,000
Jensen Beach CRA Trust Fund	46,004	45,877	0	46,127
Rio CRA Trust Fund	185,684	199,607	0	194,307
Hobe Sound CRA Trust Fund	444,658	466,723	0	475,763
Port Salerno CRA Trust Fund	188,306	200,225	0	205,550
Golden Gate CRA Trust Fund	94,516	112,012	0	120,924
Palm City CRA Trust Fund	884,105	897,652	0	390,882
CRA Administration	211,885	240,140	0	241,140
D Slosberg Driver Education Trust Fund	65,000	65,000	0	70,000
SRF Drinking Water 43024	5,909,182	3,000	0	1,570,000
SRF Clean Water 43025	491,319	15,000	0	715,000
SRF Loan Golden Gate	0	20,000	0	450,000
Consolidated - Operating	25,968,961	59,552,318	0	67,990,822
Consolidated Water - CFC	1,296,635	1,250,000	0	3,100,000
Consolidated Sewer - CFC	974,063	4,750,000	0	5,050,000
Consolidated R&R	4,818,534	0	0	0
Property Insurance	7,414,520	7,898,751	0	7,898,751
Health Insurance	35,378,265	32,582,531	0	36,243,432
OPEB	1,079,991	1,215,000	0	1,215,000
Vehicle Maintenance	8,283	47,548	0	49,548
Light Vehicle Replacement Prog	0	3,000,000	0	2,000,120
Golf Course	4,482	284,532	0	229,871
Airport	141,221	477,912	0	485,912
Solid Waste	1,293,693	8,851,258	0	13,356,879
Sailfish Splash Waterpark	817	26,807	0	27,807
Sand Dune Cafe	0	0	0	0
Seaside Cafe	0	349,870	0	477,034
Jensen Beach and Manatee Pocket Mooring Fields	0	20,742	0	5,477
Florida Opioid Settlements	0	0	0	40,611
Community Broadband Network	400	42,752	0	30,663
$2 MA Crim Justice I S - G A Litem	0	0	0	357
$65 LCL ORD - Legal Aid FS939.185	4,310	0	0	0
$30 LCL ORD - CT Facilities FS318.18	3,019	12,000	0	12,000
$30 LCL ORD - CT Innovation FS939.185	0	25,914	0	25,914
$65 LCL ORD - ALT JUV PROG FS939.185	13,396	0	0	0
$65 LCL ORD - LAW LIBRARY FS939.185	14,122	0	0	0
Tourist Development	11,933	327,033	0	330,876
Economic Development	483,742	465,000	0	465,000
Cap Imp Ref Rev Note Ser 22 Taxable	1,295,480	1,299,086	0	1,298,246
Gas Tax Refunding Rev Note Ser 2014	2,577,301	2,578,879	0	0
2412A - Cap Impr Rev Note 2017A Tax Exempt	252,142	251,866	0	0
2412B - Cap Impr Rev Note 2017B Taxable	170,960	171,000	0	0

Non-Departmental

Revenues

Revenue Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Cap Impr Rev Note 2017C Tax Exempt	448,629	448,300	0	448,300
Cap Impr Rev Note 2017E Tax Exempt	308,940	310,000	0	0
North River Shores MSBU Sp Assmt 2018	293,126	293,351	0	293,351
Other County Capital Projects	1,540,679	3,302,786	0	2,310,535
Beaches	5,265,542	232,520	0	242,474
Road Projects	757,548	1,106,434	0	1,145,690
Franchise Fees - Electric	797,013	1,132,641	0	2,387,641
Gas Tax 7/8 - Roads	0	1,395,880	0	1,395,880
General Fund	39,918,450	70,036,628	0	72,443,729
General Fund - Disaster Recovery	907,708	0	0	0
Administrative Fee Impact Fee	0	60,000	0	60,000
Public Building Impact Fee	0	486,500	0	486,500
Fire Protection/EMS Impact Fees	0	200,000	0	250,000
Law Enforcement Impact Fee - 1A	0	400,000	0	475,000
Rural Road Impact Fee	176,000	186,605	0	106,605
Urban Road Impact Fees	2,402,879	2,402,879	0	1,300,000
Pedestrian/Bicycle Path Impact Fees	0	10,000	0	0
Beach Impact	0	115,000	0	115,000
Library Impact Fees	0	90,000	0	90,000
Open Space / Conservation Land Impact	0	303,000	0	263,000
Active Park Land	0	450,000	0	500,000
District One MSTU	14,504	16,162	0	15,712
District Two MSTU	6,803	8,399	0	8,797
District Three MSTU	8,348	9,560	0	10,527
District Four MSTU	8,642	9,619	0	9,659
District Five MSTU	8,749	10,180	0	10,104
Unincorporated MSTU	240,906	520,143	0	526,143
Building and Permitting	778,668	4,361,822	0	2,169,655
Consolidated Fire/EMS	11,060,614	18,311,381	0	18,951,948
Consolidated Parks	2,104,375	2,404,525	0	2,571,101
Stormwater MSTU	495,243	687,304	0	694,997
Countywide Road Maintenance MSTU	298,436	553,859	0	488,508
Hutchinson Island MSTU	0	0	0	17,059
Drug Abuse	0	3,500	0	3,500
Health Care / Medical Services	4,119,767	4,887,551	0	4,887,551
4117 - Ref Rev Bond 2016A Project Bond	192,756	0	0	0
4107 - Refunding Revenue Bond 2016 A	1,383,396	6,826,755	0	3,162,525
Half Cent Sales Tax Rev Bond 2019	2,960,260	2,972,185	0	2,972,185
Half Cent Sales Tax Rev Bond 2026	0	0	0	4,680,500
Grants	22,208,943	0	0	0
Revenue Totals	**190,639,401**	**252,306,504**	**0**	**270,323,189**

Non-Departmental
Non-Departmental Program

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01100 Executive Salaries	1,930	0	0	0
01200 Regular Salaries	218,039	0	0	0
01202 PTO Payout	481,615	576,500	0	676,500
01203 Standby Pay	2,500	0	0	0
01205 IAFF - Leave Payout	327,015	340,000	0	540,000
01211 FS 112.1816 CLAIM	61,626	0	0	0
01300 Other Salaries	979	0	0	0
01400 Overtime	119,996	0	0	0
02101 FICA	69,555	56,823	0	56,823
02102 Medicare	16,638	13,293	0	13,293
02200 Retirement Contributions	273,277	80,032	0	80,032
02300 Life and Health Insurance	97,219	0	0	0
03100 Professional Services	885,199	700,700	0	850,700
03101 Professional Services - IT	3,600	0	0	0
03102 Prof Serv-Outside Counsel-Lit	9,494	70,000	0	70,000
03103 Prof Serv-Outside Counsel-Non-Lit	5,000	111,500	0	111,500
03200 Accounting and Auditing	252,578	275,000	0	314,000
03300 Court Reporter Services	2,345	2,000	0	2,000
03400 Other Contractual Services	972,929	309,048	0	273,048
03404 Janitorial Services	875	0	0	0
03409 Mowing & Landscaping Services	7,781	0	0	0
03410 Other Contractual Svcs - Staffing	67,354	0	0	0
04000 Travel and Per Diem	382	4,000	0	4,000
04100 Communications	0	32,500	0	32,500
04200 Freight and Postage	1,030	8,200	0	10,000
04303 Water/Sewer Services	1,150	0	0	0
04304 Garbage/ Solid Waste Services	154,614	0	0	0
04400 Rentals and Leases	360,252	375,153	0	368,523
04500 Insurance	7,898,751	7,718,000	0	7,718,000
04600 Repairs and Maintenance	103,779	5,000	0	5,000
04611 Building Repair and Maintenance	10,366	0	0	0
04613 Maintenance Material	74	0	0	0
04614 Hardware Maintenance	21,472	8,079	0	8,079
04700 Printing and Binding	2,911	6,300	0	6,300
04900 Other Current Charges	99,461	1,911,918	0	1,911,918
04901 Indirect Costs	5,919,991	4,741,304	0	4,741,304
04904 Legal Settlements	263,792	0	0	0
05100 Office Supplies	1,189	200	0	200
05175 Computer Equipment $1,000-$4999.99	1,163	0	0	0
05179 Other Equipment $1000-$4999.99	2,050	0	0	0
05195 Non-Capital Computer Equipment	3,390	0	0	0

Non-Departmental
Non-Departmental Program

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05199 Other Non-Capital Equipment	1,688	0	0	0
05200 Operating Supplies	20,758	12,000	0	12,000
05204 Fuel	18,590	0	0	0
05208 Software Licenses	2,800	3,600	0	3,600
05210 Food	79,369	5,000	0	5,000
05211 Software Services	90,877	0	0	0
05300 Road Materials and Supplies	5,700	0	0	0
05400 Publications and Memberships	148,535	149,964	0	149,964
05402 Publications/Memberships	703	1,000	0	1,000
05500 Training	247,829	180,000	0	180,000
05900 Depreciation	18,780,890	0	0	0
05901 Amortization	124,044	0	0	0
05902 Amortization (Intangibles)	302,201	0	0	0
08100 Aid to Governmental Agencies	16,625,955	17,579,950	0	18,608,924
08200 Aid To Private Organizations	0	1,339	0	1,339
Total Expenses	**55,171,370**	**35,278,403**	**0**	**36,755,547**

Accounts of Interest

03100 - The line item consists of lobbying ($468,700), coastal lobbying ($82k), 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 ($70k).
03103 - Attorney fees for Human Resource issues ($81.5k), county-wide outside non-litigation legal services ($30k).
03200 - Annual county audit ($299k), Other Post Employment Benefit (OPEB) actuarial ($15k).
03300 - This line consists of court reporter services for Legal Counsel ($2k).
03400 - Fixed asset compliance ($31k), fire control assessment fee ($16k), 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), Martin Cares bus rentals ($11k) and Legal Counsel ($5k).
04000 - Legislative travel expenses ($4k).
04200 - Increase for postage for county mail machine to reflect actual expenditures.
04400 - Annual rent charged to Field Operations located on Airport property ($211,835), file storage and archiving ($1,656), miscellaneous rentals and leases ($17,212), and LifeStar and Training lease ($137,820).
04500 - Self-insured fund for property liability policy and workers compensation insurance (TRICO contribution for risk).
08100 - Countywide CRA ($9,653,078), City of Stuart CRA ($4,328,620), and Florida Power and Light tangible personal property (TPP) grant estimate ($4,627,226).

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Non-Departmental
Risk Management

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	1,501	0	0	0
02101 FICA	87	0	0	0
02102 Medicare	20	0	0	0
02300 Life and Health Insurance	215	0	0	0
02500 Unemployment Compensation	9,373	100,000	0	100,000
02610 Other Postemployment Benefits	1,079,991	1,215,000	0	1,215,000
03100 Professional Services	3,750	185,000	0	185,000
03400 Other Contractual Services	43,100	120,000	0	120,000
04200 Freight and Postage	622	0	0	0
04500 Insurance	42,687,505	40,101,282	0	43,762,183
04900 Other Current Charges	24,031	50,000	0	50,000
05199 Other Non-Capital Equipment	148	0	0	0
05200 Operating Supplies	2,790	0	0	0
05210 Food	14,492	0	0	0
05213 Medical Supplies	14,427	25,000	0	25,000
05402 Publications/ Subscriptions	99	0	0	0
Total Expenses	**43,882,150**	**41,796,282**	**0**	**45,457,183**

Accounts of Interest

03100 - Cost of actuarial reporting and training programs and seminars for employees.

03400 - Employee Assistance Program (EAP) and nutritional wellness program.

04500 - Increase due to anticipated health insurance premium costs. Self Insurance charges for property insurance ($7.9M), health insurance ($33,463,432), and Wellness Clinic ($2.4M).

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Non-Departmental
Economic Development

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03400 Other Contractual Services	465,000	465,000	0	465,000
Total Expenses	**465,000**	**465,000**	**0**	**465,000**

Accounts of Interest

03400 - Business Development Board funding for operations ($465k) based on approved contract.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Non-Departmental
Grants & Aid / Service Contracts

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03400 Other Contractual Services	1,051,413	1,068,486	0	1,089,901
04400 Rentals and Leases	21,901	15,855	0	15,855
08100 Aid to Governmental Agencies	2,679,145	2,851,791	0	2,856,791
08200 Aid to Private Organizations	799,041	842,718	0	842,718
08300 Other Grants and Aids	1,075,336	1,655,474	0	1,655,474
Total Expenses	**5,626,837**	**6,434,324**	**0**	**6,460,739**

Accounts of Interest

03400 - Historical Society-House of Refuge ($96k), Treasure Coast Wildlife Hospital ($95,749), Humane Society of the Treasure Coast ($888,152), and Life Builders of the Treasure Coast ($10k).

08100 - Dori Slosberg Driver Education Fund ($70k), Health Care Responsibility Act ($35k), Martin County Health Department ($710,026), MC Health Dept - immunization funding ($113,713), Volunteers in Medicine ($200k), and 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), and Special Olympics ($85k).

08300 - County indigent hospitalization ($1,648,350) and indigent medicine and drugs ($7,124).

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Non-Departmental
Debt Service

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	1,500	0	0	0
03103 Prof Services-Outside Counsel-Non-Lit	1,590	10,000	0	0
03400 Other Contractual Services	39,441	86,000	0	86,000
04990 Bad Debt Expense	20,323	25,000	0	25,000
07100 Principal	8,631,549	14,237,988	0	8,741,939
07200 Interest	3,658,644	3,475,126	0	6,036,789
07300 Other Debt Service Costs	47,095	58,080	0	2,768,902
Total Expenses	**12,400,142**	**17,892,194**	**0**	**17,658,630**

Accounts of Interest

03103 - This line was intended to be a one-time legal expense. Any future recurring debt service is allocated in line 07300.
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 changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Non-Departmental
Budgeted Transfers

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
09100 Interfund Transfers	174,100	15,000	0	15,000
910001 Transfer to Fund 0001	250,000	250,000	0	0
910004 Transfer To Supervisor of Elections	1,677,645	1,761,074	0	1,873,479
910006 Transfer to GF - Disaster Recovery	2,100,000	0	0	0
911110 Transfer to Fund 1110	661,916	661,916	0	661,916
911131 Transfer to Fund 1131	106,113	199,124	0	376,905
911134 Transfer to Fund 1134	7,100	0	0	17,427
911521 Transfer to Fund 1521	1,455,607	1,455,607	0	1,455,607
911551 Transfer to Fund 1551	323,000	323,000	0	323,000
911576 Transfer to Fund 1576	50,000	50,000	0	50,000
911581 Transfer to Fund 1581	257,619	248,306	0	254,316
911582 Transfer to Fund 1582	2,700	5,624	0	28,859
911583 Transfer to Fund 1583	272,733	331,540	0	363,829
911585 Transfer to Fund 1585	31,829	0	0	0
911589 Transfer to Fund 1589	5,745,231	6,156,472	0	6,330,363
911601 Transfer to Fund 1601	260,000	260,000	0	0
912034 Transfer to Fund 62034	884,614	963,796	0	985,253
912207 Transfer to Fund 2207	2,920,995	2,972,185	0	2,972,185
912208 Transfer to Fund 2208	0	0	0	2,480,000
912411 Transfer to Fund 2411	2,578,879	2,368,879	0	0
912414 Transfer to Fund 2414	123,706	130,000	0	130,000
913102 Transfer to Fund 3102	1,087,677	1,087,677	0	1,087,677
913301 Transfer to Fund 3301	783,870	1,107,641	0	1,107,641
914105 Transfer to Fund 4105	8,208,000	8,208,000	0	9,286,903
914107 Transfer to Fund 4107	6,818,025	6,816,775	0	2,922,525
914118 Transfer to Fund 4118	0	10,000	0	10,000
91412A Transfer to Fund 2412a	169,107	168,928	0	0
91413C Transfer to Fund 2413c	448,660	448,300	0	448,300
91413E Transfer to Fund 2413e	310,000	310,000	0	0
914300 Transfer to Fund 4300	681,316	0	0	0
915103 Transfer to Fund 5103	1,100,000	700,000	0	700,000
915300 Transfer to Fund 5300	573,420	446,009	0	446,009
919334 Transfer to Grant Fund 13675	20,713	0	0	0
919345 Transfer to Grant Fund 128224	71,994	0	0	0
919348 Transfer to Grant Fund 133004	6,430	0	0	0
919353 Transfer to Grant Fund 133001	38,319	0	0	0
919357 Transfer to Fund 133005	24,534	0	0	0
919371 Transfer to Grant Fund 133609	91,336	0	0	0
919373 Transfer to Grant Fund 133010	319,192	0	0	0
919378 Transfer to Grant Fund 12418	4,547	0	0	0

Non-Departmental
Budgeted Transfers

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
919380 Transfer to Grant Fund 13683	9,214	0	0	0
919381 Transfer to Grant Fund 13684	9,115	0	0	0
919382 Transfer to Grant Fund 139961	400,000	0	0	0
919384 Transfer to Grant Fund 121100	18,578	0	0	0
919385 Transfer to Grant Fund 133733	500,182	0	0	0
919386 Transfer to Grant Fund 133610	360,350	0	0	0
919389 Transfer to Grant Fund 13685	19,259	0	0	0
919390 Transfer to Grant Fund 13686	14,890	0	0	0
919391 Transfer to Grant Fund 13687	3,688	0	0	0
919392 Transfer to Grant Fund 133016	267,476	0	0	0
919393 Transfer to Grant Fund 133017	134,986	0	0	0
919394 Transfer to Grant Fund 139002	563	0	0	0
919395 Transfer to Grant Fund 133019	542,649	0	0	0
919396 Transfer to Grant Fund 12763	1,548	0	0	0
919397 Transfer to Grant Fund 13688	4,000	0	0	0
919398 Transfer to Grant Fund 13689	19,351	0	0	0
919399 Transfer to Grant Fund 13690	3,454	0	0	0
919401 Transfer to Grant Fund 128230	61,136	0	0	0
919408 Transfer to Grant Fund 13692	36,765	0	0	0
919410 Transfer to Grant Fund 13423	55,936	0	0	0
919414 Transfer to Grant Fund 12421	4,622	0	0	0
919416 Transfer to Grant Fund 13773	256	0	0	0
919417 Transfer to Grant Fund 133020	2,841,103	0	0	0
Total Expenses	**43,104,064**	**37,455,853**	**0**	**35,127,194**

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 changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Non-Departmental
Reserves

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
09901 Budget Reserves For Contingencies	0	68,221,975	0	73,366,992
09902 Budget Reserves/ Capital Outlay	0	44,095,184	0	54,375,537
09905 Budget Reserves/ Long Term Care Facility	0	667,289	0	656,367
Total Expenses	**0**	**112,984,448**	**0**	**128,398,896**

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. Following is a breakdown by fund and reserve type:

FY27 RESERVES ALLOCATION BY TYPE

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST & CUSTODIAL	TOTAL RESERVES
Restricted *required	29,156,193	—	—	—	—	—	—	29,156,193
Reserves for Salary Adjustments	1,910,000	4,005,863	—	412,000	922,254	42,000	34,000	7,326,117
Restricted - Supervisor of Elections	25,000		—	—	—	—	—	25,000
Contingency	500,000	10,165,850	11,115	611,998	25,070,599	500,120	—	36,859,682
Building - Operational							—	0
Future Capital Outlay	—	1,982,059		—	50,893,478	1,500,000	—	54,375,537
Long-Term Care Facility	—	—	—	—	656,367	—	—	656,367
Total By Fund	**31,591,193**	**16,153,772**	**11,115**	**1,023,998**	**77,542,698**	**2,042,120**	**34,000**	**128,398,896**

Significant Changes

The General Fund Restricted Reserve requirement for FY27 is $25.4 million. Additional funds have been allocated to reserves to plan for future capital expenditures in Utilities and Solid Waste, Roads, Parks, and Technology Investment Plan, OPEB and actuarial needs, as well as salary adjustments.

Parks & Recreation

Parks and Recreation
Program Chart
Total Full-Time Equivalents (FTE) = 84.00

- **Administration**
  Total Full Time Equivalents (FTE) = 3.93
- **Operations**
  Total Full Time Equivalents (FTE) = 52.41
- **Indian Riverside Park Administration**
  Total Full Time Equivalents (FTE) = 3.03
- **Recreation Programs**
  Total Full Time Equivalents (FTE) = 9.72
- **Recreation Grants**
  Total Full Time Equivalents (FTE) = 3.75
- **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 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**84.00**	**84.00**	**84.00**	**0.00**	**0.00%**
Total Budget Dollars	**18,060,524**	**19,624,707**	**20,351,761**	**727,054**	**3.70%**

Parks & Recreation

Introduction

MISSION STATEMENT: Parks and Recreation provides programs and parks that improve the quality of life and meet our community needs for recreation, wellness and leisure.

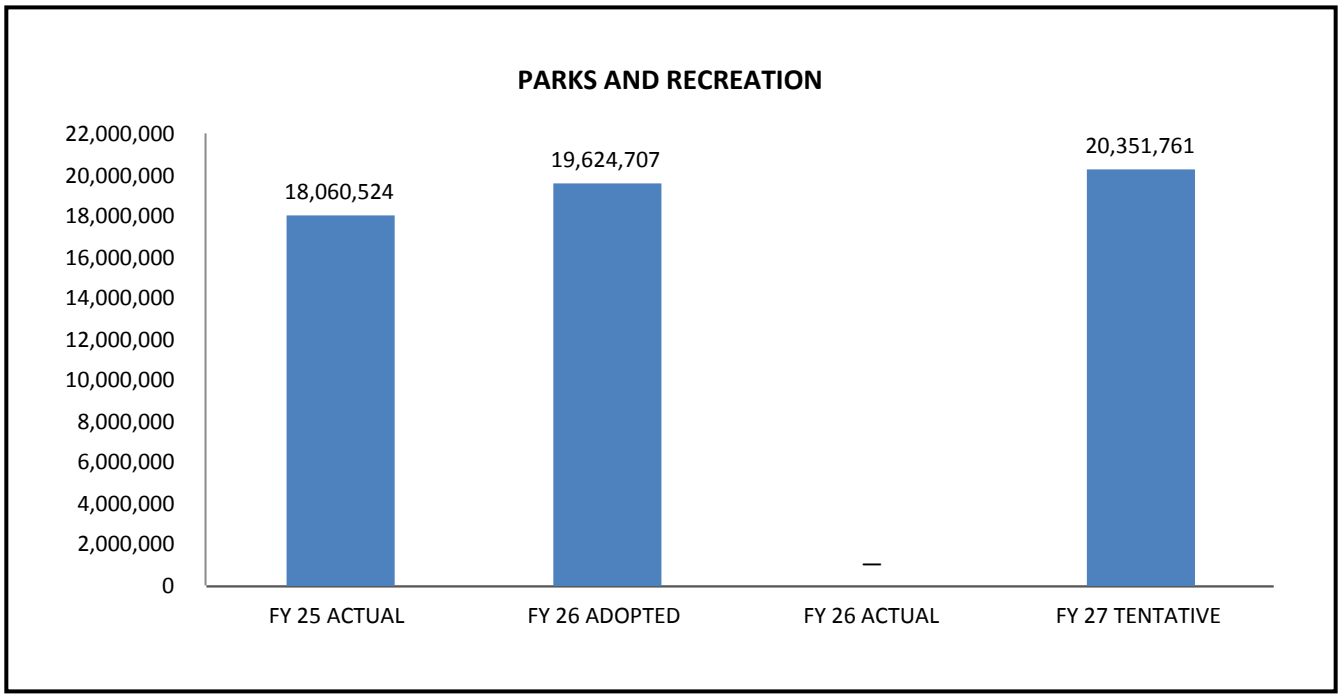
VISION STATEMENT: We strive to enhance the health, economy and well-being of our community through sustainable practices, leisure opportunities and environmental stewardship.

Key Issues and Trends

The 2025 Parks and Recreation Master Plan has identified maintaining existing parks, beaches, and facilities, along with investing in new 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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Parks and Recreation/Administration	625,361	636,168	0	730,261
Parks Operations	7,680,167	8,090,746	0	8,747,339
Indian Riverside Park Admin	846,742	985,062	0	853,928
Recreation Programs	2,518,017	2,664,735	0	2,722,950
Recreation Grants	700,697	350,590	0	368,074
Cooperative Extension Services	288,512	302,669	0	312,875
Phipps Park	526,178	1,264,724	0	1,310,321
Sailfish Splash Waterpark/Pool	1,776,419	1,922,115	0	1,838,054
Golf Course Operations	3,098,431	3,407,898	0	3,467,959
Total Expenses	**18,060,524**	**19,624,707**	**0**	**20,351,761**



Parks and Recreation

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	5,095,408	5,331,365	0	5,601,913
01300 Other Salaries	506,429	600,000	0	520,000
01400 Overtime	33,665	13,500	0	13,500
01501 Cell Phone Stipend	16,717	16,979	0	15,719
01504 Class C Meal Reimbursement	59	0	0	0
02101 FICA	328,927	330,545	0	347,319
02102 Medicare	76,926	77,303	0	81,227
02200 Retirement Contributions	760,326	796,293	0	810,328
02201 Pension Expense NPL Adjust	50,653	0	0	0
02300 Life and Health Insurance	1,177,997	1,316,424	0	1,553,518
02600 Salary/Fringe Chargebacks	0	(81,094)	0	(81,094)
02610 Other Postemployment Benefits	2	0	0	0
03100 Professional Services	1,548	2,500	0	6,500
03400 Other Contractual Services	941,825	1,031,628	0	1,079,960
03404 Janitorial Services	294,088	344,716	0	355,329
03409 Mowing & Landscaping Services	620,714	752,000	0	807,289
03410 Other Contractual Svcs - Staffing	2,642,021	2,612,711	0	2,681,081
03413 Banking Fees	264,319	260,000	0	300,000
04000 Travel and Per Diem	4,094	6,974	0	6,374
04001 Travel and Per Diem/Mandatory	1,735	1,997	0	1,000
04002 Travel and Per Diem/Educational	26,193	26,327	0	29,140
04100 Communications	25,314	23,190	0	24,743
04101 Communications- Cell Phones	1,680	950	0	2,950
04104 Communications-Data/Wireless Svc	12,661	13,707	0	13,775
04200 Freight and Postage	28,798	19,541	0	17,410
04300 Utility Services	37,122	37,215	0	45,715
04301 Electricity	940,262	977,905	0	984,104
04303 Water/Sewer Services	375,387	390,361	0	392,832
04304 Garbage/Solid Waste Services	12,611	13,100	0	12,000
04400 Rentals and Leases	35,184	31,000	0	31,720
04401 Rentals and Leases/Pool Vehicles	1,190	1,185	0	975
04402 Rentals and Leases/Copier Leases	10,547	9,956	0	11,789
04406 Rentals and Leases/Light Fleet	0	110,588	0	126,354
04500 Insurance	159,999	194,000	0	184,000
04600 Repairs and Maintenance	345,646	368,407	0	392,020
04603 Lift Station Repair and Maintenance	21,951	42,500	0	42,500
04610 Vehicle Repair and Maintenance	205,835	156,948	0	156,948
04611 Building Repair and Maintenance	321,130	262,339	0	263,151
04613 Maintenance Material	291,216	495,686	0	391,000
04614 Hardware Maintenance	4,166	500	0	0
04700 Printing and Binding	5,741	7,483	0	6,263
04800 Promotional Activities	25,678	53,900	0	60,890
04900 Other Current Charges	8,560	12,385	0	11,035

Parks and Recreation

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
04910 Fleet Replacement Charge	182,394	0	0	0
05100 Office Supplies	5,243	8,921	0	9,121
05175 Computer Equipment $1,000-$4999.99	11,770	5,500	0	5,500
05179 Other Equipment $1000-$4999.99	17,619	32,978	0	24,278
05195 Non-Capital Computer Equipment	15,564	15,304	0	9,004
05199 Other Non-Capital Equipment	76,728	55,924	0	52,924
05200 Operating Supplies	321,574	323,988	0	353,488
05201 Chemicals	216,757	214,200	0	228,200
05204 Fuel	147,000	177,211	0	169,211
05206 Athletic Field Materials	333,432	330,000	0	370,000
05208 Software Licenses	421	2,000	0	1,000
05209 Landscape Materials	2,296	6,000	0	6,000
05210 Food	675,537	759,500	0	732,500
05211 Software Services	36,965	400	0	1,840
05213 Medical Supplies	1,072	600	0	1,175
05220 Cost of Goods Sold - Alcohol	149,775	167,000	0	174,500
05230 Cost of Goods Sold - ProShop	98,419	75,000	0	98,000
05300 Road Materials and Supplies	5,296	9,928	0	9,928
05400 Publications and Memberships	9,484	8,526	0	10,126
05402 Publications/Subscriptions	30	250	0	250
05403 On Line Database/ Subscriptions	611	0	0	0
05500 Training	38,211	51,205	0	50,205
09902 Budget Reserves / Capital Outlay	0	717,258	0	743,234
Total Expenses	**18,060,524**	**19,624,707**	**0**	**20,351,761**

Parks & Recreation

Revenues

Revenue Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Special Rec Facilities Fees	3,714,510	3,966,772	0	3,849,592
Parks and Recreation Fees	2,092,161	2,440,031	0	2,343,640
Special Rec Facilities Bev Rev	79,783	55,000	0	80,000
Other Charges for Services	15,853	13,000	0	18,000
Overages	3,187	0	0	0
Shortages	(1,060)	0	0	0
Fines and Forfeits	392	0	0	0
Other Miscellaneous Revenues	2,826,914	2,904,500	0	2,875,645
Rents and Royalties	245,657	265,000	0	245,743
Contributions/Private Sources	15,635	2,000	0	2,000
Disposition of Fixed Assets	15,092	0	0	0
Insurance Proceeds/Refunds	96,996	0	0	0
Grants	386,682	0	0	0
General Fund	7,765,136	8,915,314	0	9,800,498
Sailfish Splash Waterpark	262,495	152,343	0	326,574
Jensen Beach Mooring Facility	(65,290)	107,058	0	8,839
Sea Turtle Beach Cafe	3,771	0	0	0
Seaside Cafe	(412,824)	(354,990)	0	(482,154)
Tourist Development	169,614	204,705	0	210,158
Consolidated Parks	1,142,500	1,344,076	0	1,376,267
Golf Course	(296,680)	(390,102)	0	(303,041)
Total Revenues	**18,060,524**	**19,624,707**	**0**	**20,351,761**

*negative amounts listed in specific fund revenues denotes a net **positive** operation (***revenues exceed expenditures***)

Parks and Recreation
Administration

Mission Statement
Parks and Recreation provides programs and parks that improve the quality of life and meet our community needs for recreation, wellness 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 2025 Parks and Recreation Master Plan has identified maintaining existing parks, beaches, and facilities, along with investing in new 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.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
Administrative Assistant	0.35	0.35
Assistant Parks & Recreation Director	1.00	1.00
Marketing Manager	0.50	0.50
Parks & Recreation Administrative Manager	1.00	1.00
Parks & Recreation Director	1.00	1.00
Parks Administrator	0.08	0.08
Total FTE	**3.93**	**3.93**

Parks and Recreation
Administration

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	396,970	395,948	0	472,903
01501 Cell Phone Stipend	1,897	1,890	0	2,220
02101 FICA	23,513	24,549	0	29,320
02102 Medicare	5,498	5,741	0	6,857
02200 Retirement Contributions	89,371	90,487	0	98,341
02300 Life and Health Insurance	57,938	63,566	0	66,393
04000 Travel and Per Diem	40	1,174	0	1,174
04001 Travel and Per Diem/Mandatory	1,099	0	0	0
04002 Travel and Per Diem/Educational	10,015	11,240	0	11,240
04100 Communications	216	205	0	205
04104 Communications-Data/Wireless Svc	542	700	0	700
04200 Freight and Postage	97	10	0	10
04401 Rentals and Leases/Pool Vehicles	700	610	0	610
04402 Rentals and Leases/Copier Leases	2,771	3,100	0	3,100
04406 Rentals and Leases/Light Fleet	0	2,257	0	2,257
04610 Vehicle Repair and Maintenance	264	228	0	228
04700 Printing and Binding	457	1,033	0	1,033
04800 Promotional Activities	11,859	15,000	0	14,190
04910 Fleet Replacement Charge	4,255	0	0	0
05100 Office Supplies	668	1,000	0	1,000
05195 Non-Capital Computer Equipment	0	120	0	120
05200 Operating Supplies	(10)	488	0	488
05204 Fuel	701	632	0	632
05208 Software Licenses	94	0	0	0
05211 Software Services	2,209	0	0	240
05400 Publications and Memberships	3,505	2,690	0	3,500
05500 Training	10,691	13,500	0	13,500
Total Expenses	**625,361**	**636,168**	**0**	**730,261**

Accounts of Interest
04800 - Reallocated to 05400 (Training) to reflect the operational needs anticipated for FY27.
05211 - Increased based on operational needs anticipated for FY27.
05400 - Reallocated from 04800 (Promotional Activities) to reflect the operational needs anticipated for FY27.

Significant Changes
There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Parks and Recreation
Operations

Mission Statement
Parks and Recreation provides programs and parks that improve the quality of life and meet our community needs for recreation, wellness and leisure.

Services Provided
Parks Operations provides maintenance, repairs and minor improvements to 75 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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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). Acreage for FY27 is 1,410 for 75 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 2026 ADJ	FY 2027
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 Administrator	0.16	0.16
Parks Inventory Specialist	1.00	1.00
Parks Safety & Ops Administrator	1.00	1.00
Parks Services Specialist	16.00	16.00
Parks Superintendent	6.00	6.00
Senior Parks Services Specialist	11.00	11.00
Total FTE	**52.41**	**52.41**

Parks and Recreation
Operations

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	2,868,145	3,037,312	0	3,159,601
01400 Overtime	32,999	13,500	0	13,500
01501 Cell Phone Stipend	5,964	5,939	0	5,639
02101 FICA	167,403	188,314	0	195,896
02102 Medicare	39,151	44,041	0	45,814
02200 Retirement Contributions	409,862	439,503	0	444,345
02300 Life and Health Insurance	741,603	821,773	0	1,006,893
03400 Other Contractual Services	458,240	526,580	0	560,780
03404 Janitorial Services	157,798	192,216	0	199,216
03409 Mowing & Landscaping Services	406,741	480,000	0	675,000
03410 Other Contractual Svcs - Staffing	53,104	68,000	0	68,000
03413 Banking Fees	8,795	6,600	0	11,000
04000 Travel and Per Diem	797	0	0	0
04001 Travel and Per Diem/Mandatory	620	0	0	0
04002 Travel and Per Diem/Educational	5,455	5,500	0	5,500
04100 Communications	8,538	8,435	0	8,230
04104 Communications-Data/Wireless Svcs	7,585	8,582	0	8,600
04200 Freight and Postage	10,064	6,931	0	6,600
04300 Utility Services	125	1,115	0	1,115
04301 Electricity	499,847	504,110	0	529,801
04303 Water/Sewer Services	248,725	263,374	0	271,603
04304 Garbage/Solid Waste Services	12,611	12,000	0	12,000
04400 Rentals and Leases	17,904	15,000	0	15,000
04402 Rentals and Leases/Copier Leases	1,559	1,156	0	1,156
04406 Rentals and Leases/Light Fleet	0	99,045	0	104,895
04600 Repairs and Maintenance	165,058	179,607	0	191,970
04603 Lift Station Repair and Maintenance	20,904	40,000	0	40,000
04610 Vehicle Repair and Maintenance	202,386	151,620	0	151,620
04611 Building Repair and Maintenance	174,591	112,851	0	112,851
04613 Maintenance Material	168,658	171,500	0	180,500
04614 Hardware Maintenance	2,321	500	0	0
04700 Printing and Binding	460	500	0	500
04800 Promotional Activities	2,000	7,000	0	7,000
04900 Other Current Charges	901	985	0	985
04910 Fleet Replacement Charge	170,678	0	0	0
05100 Office Supplies	377	751	0	751
05175 Computer Equipment $1,000-$4999.99	1,375	0	0	0
05179 Other Equipment $1000-$4999.99	14,085	20,278	0	20,278
05195 Non-Capital Computer Equipment	760	1,719	0	1,719
05199 Other Non-Capital Equipment	31,280	24,424	0	24,424
05200 Operating Supplies	98,767	128,000	0	130,500
05201 Chemicals	9,286	10,200	0	10,200
05204 Fuel	105,089	117,025	0	117,025

Parks and Recreation
Operations

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05206 Athletic Field Materials	333,432	330,000	0	370,000
05209 Landscape Materials	2,296	5,000	0	5,000
05211 Software Services	3,930	0	0	240
05213 Medical Supplies	0	100	0	100
05300 Road Materials and Supplies	5,296	9,928	0	9,928
05400 Publications and Memberships	750	940	0	940
05500 Training	1,851	4,940	0	4,940
09902 Budget Reserves/Capital Outlay	0	23,852	0	15,684
Total Expenses	**7,680,167**	**8,090,746**	**0**	**8,747,339**

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 ($680), and enhanced level of service for Twin Rivers Park ($49k), and trash pick up ($402k), and trash removal new park El Camino Trail ($20k), and pressure washing services ($15k), and pressure washing services new park El Camino Trail ($12k), and Mooring Field maintenance ($6k).
03404 - Annual contracts for restroom cleaning in parks Countywide. Additional $7k due to contract price increase.
03409 - Annual contracts for mowing and landscaping at beaches and parks Countywide. Increase due to contract price increase ($110k) including the addition of El Camino ($50k), and Charlie Leighton Park ($20k), and Martin Grade ($15k).
03410 - Contractual staffing costs for parks Countywide.
03413 - Jensen Beach Mooring Field ($5k) and Manatee Pocket Mooring Field ($6k). Increase based on anticipated operational needs for FY27.
04301 - Increase based on projected cost increase and anticipated operational needs for FY27.
04406 - Increase based on the annual lease of light fleet vehicles under the Enterprise Light Fleet Lease Program.
04600 - Increase based on anticipated operational needs for FY27.
04613 - Increase based on anticipated operational needs for FY27.
04614 - Reallocated to 04613 (Maintenance Material) to reflect the operational needs for FY27.
05206 - Increase based on contract pricing increase.
09902 - Budgeted reserves based on revenue projections and anticipated operating expenditures for the Manatee Pocket Mooring Field.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Parks and Recreation
Indian Riverside Park Administration

Mission Statement
Parks and Recreation provides programs and parks that improve the quality of life and meet our community needs for recreation, wellness 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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
Administrative Assistant	0.05	0.05
Assistant Parks & Recreation Director	0.90	0.90
Marketing Coordinator	0.10	0.10
Marketing Manager	0.10	0.10
Parks Administrator	0.03	0.03
PRD Business Coordinator	1.00	1.00
Senior Marketing Coordinator	0.05	0.05
Senior Parks Services Specialist	0.80	0.80
Total FTE	**3.03**	**3.03**

Parks and Recreation
Indian Riverside Park Administration

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	249,056	270,444	0	247,692
01400 Overtime	474	0	0	0
01501 Cell Phone Stipend	1,835	2,061	0	1,731
01504 Class C Meal Reimbursement	59	0	0	0
02101 FICA	14,700	16,767	0	15,357
02102 Medicare	3,438	3,921	0	3,592
02200 Retirement Contributions	34,354	37,943	0	33,661
02300 Life and Health Insurance	48,502	55,795	0	37,237
03400 Other Contractual Services	17,036	26,800	0	26,800
03404 Janitorial Services	71,989	80,000	0	80,000
03409 Mowing & Landscaping Services	90,542	100,000	0	36,289
03410 Other Contractual Svcs - Staffing	136,253	120,000	0	140,081
03413 Banking Fees	283	13,200	0	13,200
04002 Travel and Per Diem/Educational	0	600	0	600
04100 Communications	3,344	3,000	0	3,000
04101 Communications-Cell Phones	108	250	0	250
04200 Freight and Postage	364	500	0	500
04301 Electricity	71,828	85,280	0	72,000
04303 Water/Sewer Services	31,462	40,700	0	32,000
04400 Rentals and Leases	140	0	0	0
04401 Rentals and Leases/Pool Vehicles	30	0	0	0
04406 Rentals and Leases/Light Fleet	0	0	0	3,933
04500 Insurance	18,608	25,000	0	25,000
04600 Repairs and Maintenance	18,805	37,250	0	19,000
04610 Vehicle Repair and Maintenance	93	0	0	0
04611 Building Repair and Maintenance	15,494	26,500	0	26,500
04613 Maintenance Material	3,983	13,336	0	4,000
04700 Printing and Binding	923	0	0	0
04800 Promotional Activities	840	6,000	0	11,300
04900 Other Current Charges	480	250	0	500
05100 Office Supplies	313	500	0	500
05195 Non-Capital Computer Equipment	0	1,465	0	1,465
05199 Other Non-Capital Equipment	1,276	1,500	0	1,500
05200 Operating Supplies	4,691	5,000	0	5,000
05201 Chemicals	2,992	8,000	0	8,000
05204 Fuel	1,055	2,000	0	2,000
05208 Software Licenses	218	0	0	0
05209 Landscape Materials	0	1,000	0	1,000

Parks and Recreation
Indian Riverside Park Administration

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05211 Software Services	1,136	0	0	240
05500 Training	40	0	0	0
Total Expenses	**846,742**	**985,062**	**0**	**853,928**

Accounts of Interest

03400 - A/C maintenance and A/C maintenance agreements ($14k), fire alarm and security monitoring ($4,763), fire alarm and security maintenance ($1.5k), The Mansion at Tuckahoe aquarium maintenance ($4,788), pest control ($1,749).
03404 - Contracted restroom maintenance ($25,850), Dockside and mansion cleaning ($54,150).
03409 - Landscaping and mowing services for IRSP and mansion ($26,289) and tree trimming ($10k). Decrease due to new contract amount.
03410 - Contractual staffing services for IRSP and The Mansion at Tuckahoe based on projected bookings.
03413 - Banking Fees.
04301 - Decrease to reflect actual expenditures.
04303 - Decrease to reflect actual expenditures.
04600 - Decrease to reflect actual expenditures.
04613 - Decrease to reflect actual expenditures.
04800 - Increase based on anticipated operational needs for FY27.
05211 - Increase due to the addition of AI Software to improve operational efficiencies.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Parks and Recreation
Recreation Programs

Mission Statement
Parks and Recreation provides programs and parks that improve the quality of life and meet our community needs for recreation, wellness 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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
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
Parks Administrator	0.22	0.22
Program Supervisor	1.00	1.00
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	577,395	597,376	0	627,420
01501 Cell Phone Stipend	3,688	3,297	0	3,657
02101 FICA	33,311	37,037	0	38,900
02102 Medicare	7,791	8,662	0	9,097
02200 Retirement Contributions	79,294	83,812	0	85,266
02300 Life and Health Insurance	135,823	155,464	0	179,917
03100 Professional Services	340	0	0	1,000
03400 Other Contractual Services	44,545	82,825	0	82,625
03404 Janitorial Services	55,864	61,500	0	65,113
03410 Other Contractual Svcs - Staffing	621,093	730,000	0	693,000
03413 Banking Fees	85,238	62,400	0	70,000
04000 Travel and Per Diem	301	1,000	0	1,000
04002 Travel and Per Diem/Educational	2,936	5,000	0	5,000
04100 Communications	8,943	7,500	0	9,008
04104 Communications - Data/Wireless Svcs	433	0	0	0
04200 Freight and Postage	9,096	3,000	0	2,000
04300 Utility Services	7,035	0	0	7,000
04301 Electricity	45,619	45,582	0	47,282
04303 Water/Sewer Services	4,122	3,454	0	4,500
04400 Rentals and Leases	420	0	0	720
04401 Rentals and Leases/Pool Vehicles	190	200	0	200
04406 Rentals and Leases/Light Fleet	0	7,033	0	3,100
04500 Insurance	21,124	27,000	0	37,000
04600 Repairs and Maintenance	25,799	39,100	0	39,100
04610 Vehicle Repair and Maintenance	491	1,600	0	1,600
04611 Building Repair and Maintenance	104,756	83,238	0	88,000
04613 Maintenance Material	1,348	0	0	0
04700 Printing and Binding	2,200	1,500	0	1,500
04800 Promotional Activities	1,956	3,500	0	3,500
04900 Other Current Charges	876	2,150	0	2,150
04910 Fleet Replacement Charge	5,536	0	0	0
05100 Office Supplies	706	2,500	0	2,500
05175 Computer Equipment $1000-$4999.99	8,910	0	0	0
05179 Other Equipment $1000-$4999.99	1,039	7,000	0	1,500
05195 Non-Capital Computer Equipment	14,330	5,500	0	5,500
05199 Other Non-Capital Equipment	34,363	17,000	0	17,000
05200 Operating Supplies	79,062	87,000	0	87,000
05204 Fuel	2,078	2,530	0	2,530
05210 Food	416,547	420,500	0	421,000

Parks and Recreation
Recreation Programs

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05211 Software Services	463	400	0	400
05220 Cost of Goods Sold - Alcohol	65,048	58,000	0	65,500
05400 Publications and Memberships	800	510	0	800
05403 Online Database/Subscriptions	323	0	0	0
05500 Training	6,755	10,565	0	10,565
Total Expenses	**2,518,017**	**2,664,735**	**0**	**2,722,950**

Accounts of Interest

03100 - Increase based on anticipated operational needs for FY27.
03400 - Programming for summer camps, events and other recreation related services.
03404 - Contracted services for cleaning of the floors/carpets at community centers. Includes addition of One Room Schoolhouse.
03410 - Contractual staffing for Seaside Café, customer service attendants for facilities, athletics, skate parks and camp programs.
03413 - Banking Fees. Increase based on anticipated operational needs for FY27.
04100 - Increase based on anticipated operational needs for FY27.
04200 - Decrease to reflect actual expenditures.
04300 - Increase based on anticipated operational needs for FY27.
04301 - Increase based on projected cost increase and anticipated operational needs for FY27.
04303 - Increase based on projected cost increase and anticipated operational needs for FY27.
04400 - Increase based on anticipated operational needs for FY27.
04406 - Decrease based on anticipated operational needs for FY27.
04500 - Increase based on projected cost increase and anticipated operational needs for FY27.
04611 - Increase based on anticipated operational needs for FY27.
05179 - Decrease to reflect actual expenditures.
05220 - Increase based on anticipated operational needs for FY27.

Significant Changes

Sea Turtle Beach Café (previously named Sand Dune Café) is currently closed and is not included in the budget for FY 2027.

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 $1.82 million in fees, which exceeds its projected operational needs by approximately $481,000.

Parks and Recreation
Recreation Grants

Mission Statement
Parks and Recreation provides programs and parks that improve the quality of life and meet our community needs for recreation, wellness 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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	234,165	213,693	0	222,180
01501 Cell Phone Stipend	1,475	1,368	0	1,008
02101 FICA	13,604	13,249	0	13,775
02102 Medicare	3,181	3,098	0	3,222
02200 Retirement Contributions	31,878	29,981	0	30,194
02300 Life and Health Insurance	53,662	56,480	0	64,974
02600 Salary/Fringe Chargebacks	0	(81,094)	0	(81,094)
03400 Other Contractual Services	50,885	13,415	0	13,415
03410 Other Contractual Svcs - Staffing	296,738	90,000	0	90,000
04401 Rentals and Leases/Pool Vehicles	10	0	0	0
04700 Printing and Binding	408	2,000	0	2,000
04800 Promotional Activities	3,321	5,900	0	5,900
05100 Office Supplies	727	1,500	0	1,500
05200 Operating Supplies	9,971	0	0	0
05500 Training	670	1,000	0	1,000
Total Expenses	**700,697**	**350,590**	**0**	**368,074**

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.

Significant Changes
There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Parks and Recreation
Cooperative Extension Services

Mission Statement
Parks and Recreation provides programs and parks that improve the quality of life and meet our community needs for recreation, wellness 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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 1,209 residents through their Garden and Landscape Help Desk.
- Volunteer hours are valued at $33.00 per hour according to 2024 Florida data from the Independent Sector. Value of Extension volunteer hours = $493,383.
- 18 professionals received the Green-Industries Best Management Practices Certification.

Parks and Recreation
Cooperative Extension Services

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03400 Other Contractual Services	263,974	279,808	0	282,590
03404 Janitorial Services	3,206	3,000	0	3,000
04000 Travel and Per Diem	155	0	0	200
04100 Communications	1,424	1,050	0	1,400
04301 Electricity	6,819	5,758	0	5,758
04304 Garbage/Solid Waste Services	0	1,100	0	0
04401 Rentals and Leases/Pool Vehicles	0	165	0	165
04402 Rentals and Leases/Copier Leases	2,614	2,300	0	3,933
04406 Rentals and Leases/Light Fleet	0	2,253	0	4,394
04600 Repairs and Maintenance	2,503	2,950	0	2,950
04610 Vehicle Repair and Maintenance	2,602	700	0	700
04611 Building Repair and Maintenance	574	250	0	4,300
04700 Printing and Binding	831	700	0	850
04910 Fleet Replacement Charge	1,925	0	0	0
05100 Office Supplies	690	750	0	750
05200 Operating Supplies	648	1,000	0	1,000
05204 Fuel	540	885	0	885
Total Expenses	**288,512**	**302,669**	**0**	**312,875**

Accounts of Interest
03400 - Florida Yards and Neighbors Contract with University of Florida.
03404 - Janitorial costs for Cooperative Extension Office.
04000 - Increase to cover cost for toll charges.
04304 - Per contract, no charge for this service.
04402 - Increase due to new contract amount.
04406 - Increase for the annual lease of light fleet vehicles under the Enterprise Light Fleet Lease Program.
04611 - Increase based on anticipated operational needs for FY27.

Significant Changes
There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Parks and Recreation
Phipps Park

Mission Statement
Parks and Recreation provides programs and parks that improve the quality of life and meet our community needs for recreation, wellness 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 Jonathan Dickinson campgrounds.
- Customer Satisfaction rating of 90% as benchmarked against Brevard County and Palm Beach County.

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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 2026 ADJ	FY 2027
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	1.18	1.18
Senior Marketing Coordinator	0.10	0.10
Total FTE	**1.78**	**1.78**

Parks and Recreation
Phipps Park

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	144,409	149,935	0	165,673
01501 Cell Phone Stipend	250	312	0	312
02101 FICA	8,475	9,296	0	10,272
02102 Medicare	1,982	2,174	0	2,402
02200 Retirement Contributions	19,876	21,036	0	22,515
02300 Life and Health Insurance	28,648	32,133	0	34,916
03400 Other Contractual Services	(2,458)	9,000	0	9,000
03404 Janitorial Services	5,230	8,000	0	8,000
03409 Mowing and Landscaping Services	82,637	122,000	0	55,000
03410 Other Contractual Svcs - Staffing	103,578	110,000	0	110,000
03413 Banking Fees	32648	31,000	0	49,000
04000 Travel and Per Diem	0	1,500	0	1,500
04002 Travel and Per Diem / Educational	0	1,000	0	1,000
04104 Communications - Data/Wireless Svc	752	860	0	860
04200 Freight and Postage	0	300	0	300
04301 Electricity	53,817	52,550	0	57,050
04303 Water/Sewer Services	9,526	13,133	0	13,461
04406 Rentals and Leases/Light Fleet	0	0	0	7,775
04600 Repairs and Maintenance	9,557	6,500	0	10,000
04603 Lift Station Repair and Maintenance	1,047	1,500	0	1,500
04610 Vehicle Repair and Maintenance	0	300	0	300
04611 Building Repair and Maintenance	630	20,000	0	5,000
04613 Maintenance Material	16	1,200	0	1,200
04700 Printing and Binding	35	0	0	0
04800 Promotional Activities	565	500	0	3,000
04900 Other Current Charges	108	600	0	600
05100 Office Supplies	131	170	0	170
05179 Other Equipment $1000-$4999.99	2,495	1,000	0	1,000
05199 Other Non-Capital Equipment	764	500	0	500
05200 Operating Supplies	5,497	6,500	0	6,500
05204 Fuel	537	1,139	0	1,139
05211 Software Services	14,382	0	0	240
05400 Publications and Memberships	693	1,386	0	1,386
05500 Training	350	1,200	0	1,200
09902 Budget Reserves / Capital Outlay	0	658,000	0	727,550
Total Expenses	**526,178**	**1,264,724**	**0**	**1,310,321**

Parks and Recreation
Phipps Park

Accounts of Interest

03400 - Pest control; tree trimming; and construction services.
03404 - Restroom cleaning contract.
03409 - Mowing and landscaping to improve park maintenance as well as maintain stormwater treatment area. Decrease due to new contract amount.
03410 - Contractual staffing for Phipps Park.
03413 - Banking fees. Increase based on anticipated operational needs for FY27.
04301 - Increase based on projected cost increase and anticipated operational needs for FY27.
04600 - Increase based on anticipated operational needs for FY27.
04611 - Decrease based on anticipated operational needs for FY27.
09902 - Budgeted reserves based on revenue projections and anticipated operating expenditures.

Significant Changes

Phipps Park is projected to collect approximately $1.12M in campground rental fees. The Fiscal Year 2027 tentative budget includes a budgeted reserve for the net revenues expected over operational costs (estimated at approximately $727k). The net proceeds of the campground are programmed into the Phipps Park Fixed Asset Replacement Budget (FARB) at the conclusion of each fiscal year.

Parks and Recreation
Sailfish Splash Waterpark/Pool

Mission Statement
Parks and Recreation provides programs and parks that improve the quality of life and meet our community needs for recreation, wellness and leisure.

Services Provided
Sailfish Splash Waterpark and competitive pool provides exceptional lifeguard services program to safeguard the public for all offered aquatic activities. The facility offers a comprehensive swim program, exciting waterpark attractions, full service concession operation, cabana rental program, gift store, various recreation swim activities and hosts 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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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
Lifeguard Vigilance Awareness Training	#	N/A	N/A	N/A	200
Lifeguard In-Service Training Hours	#	N/A	N/A	N/A	48
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.
- Conduct weekly lifeguard in-service training sessions totaling at least 4 hours per month.
- Conduct a minimum of 200 lifeguard vigilance awareness training exercises that achieve an average emergency response time of 30 seconds or less during safety drills.

Parks and Recreation
Sailfish Splash Waterpark/Pool

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
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
Parks Administrator	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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	271,133	276,031	0	294,118
01300 Other Salaries	506,429	600,000	0	520,000
01400 Overtime	192	0	0	0
01501 Cell Phone Stipend	457	558	0	558
02101 FICA	47,444	17,114	0	18,235
02102 Medicare	11,096	4,002	0	4,265
02200 Retirement Contributions	41,070	38,727	0	39,971
02300 Life and Health Insurance	40,786	45,486	0	70,217
03100 Professional Services	1209	0	0	4,000
03400 Other Contractual Services	15,132	5,200	0	15,250
03409 Mowing & Landscaping Services	40,794	50,000	0	41,000
03413 Banking Fees	24,839	47,000	0	35,000
04000 Travel and Per Diem	0	300	0	0
04002 Travel and Per Diem/Educational	4,953	2,987	0	3,000
04101 Communications-Cell Phones	938	700	0	0
04104 Communications - Data/Wireless Svc	1,970	2,000	0	2,000
04200 Freight and Postage	1,736	3,000	0	2,000
04300 Utility Services	3,406	9,100	0	9,100
04301 Electricity	174,822	183,750	0	175,000
04303 Water/Sewer Services	59,960	55,000	0	56,375
04401 Rentals and Leases/Pool Vehicles	0	210	0	0
04402 Rentals and Leases/Copier Leases	1,776	1,600	0	1,800
04500 Insurance	118,681	140,000	0	120,000
04600 Repairs and Maintenance	26,385	25,000	0	27,000
04611 Building Repair and Maintenance	14,251	6,500	0	15,000
04613 Maintenance Material	4,239	500	0	4,300
04700 Printing and Binding	197	1,000	0	200
04800 Promotional Activities	2,067	5,000	0	5,000
04900 Other Current Charges	4,148	5,400	0	4,100
05100 Office Supplies	188	500	0	500
05175 Computer Equipment $1000-$4999.99	0	5,500	0	5,500
05179 Other Equipment $1000-$4999.99	0	1,200	0	0
05195 Non-Capital Computer Equipment	324	2,000	0	0
05199 Other Non-Capital Equipment	3,254	5,500	0	3,500
05200 Operating Supplies	33,587	43,000	0	35,000
05201 Chemicals	204,479	196,000	0	210,000
05210 Food	96,458	125,000	0	100,000
05211 Software Services	1,575	0	0	240
05213 Medical Supplies	1,061	500	0	1,075
05400 Publications and Memberships	499	500	0	500
05402 Publications/Subscriptions	0	250	0	250

Parks and Recreation
Sailfish Splash Waterpark/Pool

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05500 Training	13,764	16,000	0	14,000
Total Expenses	**1,776,419**	**1,922,115**	**0**	**1,838,054**

Accounts of Interest
03100 - Background checks for employees.
03400 - Pest control services ($148), and UV maintenance ($15,102). Increase due to maintenance price increase.
03409 - Mowing and landscaping contracts for the waterpark. Decrease due to new mowing contract.
03413 - Banking fees. Decrease based on anticipated operational needs for FY27.
04000 - 04301 Adjustments to various accounts based on actual expenditures.
04303 - Increase based on projected cost increase and anticipated operational needs for FY27.
04401 - Decreased due to removal of pool vehicle program.
04402 - Increase based on anticipated operational needs for FY27.
04500 - Decrease based on anticipated operational needs for FY27.
04600 - 04613 Increase to various accounts to reflect the operational needs anticipated for FY27.
04700 - 05200 Decrease to various accounts based on actual expenditures.
05201 - Increase based on projected cost increase and anticipated operational needs for FY27.
05210 - Decrease based on actual expenditures.
05500 - Decrease based on actual expenditures.

Significant Changes
There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Parks and Recreation
Golf Course Operations

Mission Statement
Parks and Recreation provides programs and parks that improve the quality of life and meet our community needs for recreation, wellness and leisure.

Services Provided
Sailfish Sands Golf Course consists of a 9-hole and a Championship 18-hole golf course that provides an exceptional golf course experience to the general public. The facility also includes a clubhouse featuring a restaurant and bar, a private dining room, and 20 hitting bays equipped with TrackMan ball-tracking technology. Additional services include professional golf lessons, pro-shop sales, golf tournaments, and weekly leagues 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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Collect golf revenue to cover operating expenses	$	152,546	152,546	N/A	Positive net revenue over expenses
Increase driving range revenue by 5%	%	14%	5%	N/A	5% over FY26 actuals
Meet or exceed customer experience by 90% or higher	%	63%	90%	N/A	90% over FY26 Actuals
Increase participation in all golf programs by 20%	%	19%	20%	N/A	20% over FY26 Actuals
Increase restaurant & bar revenue by 5%	%	N/A	5%	N/A	5% over FY26 Actuals
Increase Hitting Bay revenue by 5%	%	N/A	5%	N/A	5% over FY26 Actuals
Increase Junior Golf attendance by 20%	%	11%	20%	N/A	5% over FY26 Actuals

Parks and Recreation
Golf Course Operations

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.

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
Administrative Assistant	0.20	0.20
Assistant Golf Course Administrator	1.00	1.00
Food and Beverage Manager	1.00	1.00
Golf Course Maintenance Superintendent	0.75	0.75
Golf Course Manager	1.00	1.00
Marketing Coordinator	0.40	0.40
Marketing Manager	0.10	0.10
Parks Administrator	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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	354,134	390,626	0	412,326
01501 Cell Phone Stipend	1,151	1,554	0	594
02101 FICA	20,477	24,219	0	25,564
02102 Medicare	4,789	5,664	0	5,978
02200 Retirement Contributions	54,621	54,804	0	56,035
02201 Pension Expense NPL Adjust	50,653	0	0	0
02300 Life and Health Insurance	71,035	85,727	0	92,971
02610 Other Postemployment Benefits	2	0	0	0
03100 Professional Services	0	2,500	0	1,500
03400 Other Contractual Services	94,471	88,000	0	89,500
03410 Other Contractual Svcs - Staffing	1,431,255	1,494,711	0	1,580,000
03413 Banking Fees	112,517	99,800	0	121,800
04000 Travel and Per Diem	2,801	3,000	0	2,500
04001 Travel and Per Diem/Mandatory	16	1,997	0	1,000
04002 Travel and Per Diem/Educational	2,833	0	0	2,800
04100 Communications	2,849	3,000	0	2,900
04101 Communications-Cell Phones	634	0	0	2,700
04104 Communications-Data/Wireless Svc	1,379	1,565	0	1,615
04200 Freight and Postage	7,435	5,800	0	6,000
04300 Utility Services	26,556	27,000	0	28,500
04301 Electricity	87,511	100,875	0	97,213
04303 Water/Sewer Services	21,591	14,700	0	14,893
04400 Rentals and Leases	15,600	16,000	0	16,000
04401 Rentals and Leases/Pool Vehicles	260	0	0	0
04402 Rentals and Leases/Copier Leases	1,826	1,800	0	1,800
04500 Insurance	1,586	2,000	0	2,000
04600 Repairs and Maintenance	97,539	78,000	0	102,000
04603 Lift Station Repair and Maintenance	0	1,000	0	1,000
04610 Vehicle Repair and Maintenance	0	2,500	0	2,500
04611 Building Repair and Maintenance	10,835	13,000	0	11,500
04613 Maintenance Material	112,972	309,150	0	201,000
04614 Hardware Maintenance	1,845	0	0	0
04700 Printing and Binding	231	750	0	180
04800 Promotional Activities	3,070	11,000	0	11,000
04900 Other Current Charges	2,046	3,000	0	2,700
05100 Office Supplies	1,443	1,250	0	1,450
05175 Computer Equipment $1000-$4999.99	1,485	0	0	0
05179 Other Equipment $1000-$4999.99	0	3,500	0	1,500
05195 Non-Capital Computer Equipment	150	4,500	0	200
05199 Other Non-Capital Equipment	5,791	7,000	0	6,000
05200 Operating Supplies	89,360	53,000	0	88,000
05204 Fuel	37,000	53,000	0	45,000

Parks and Recreation
Golf Course Operations

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05208 Software Licenses	109	2,000	0	1,000
05210 Food	162,532	214,000	0	211,500
05211 Software Services	13,271	0	0	240
05213 Medical Supplies	11	0	0	0
05220 Cost of Goods Sold - Alcohol	84,727	109,000	0	109,000
05230 Cost of Goods Sold - Proshop	98,419	75,000	0	98,000
05400 Publications and Memberships	3,237	2,500	0	3,000
05403 On Line Database/Subscriptions	287	0	0	0
05500 Training	4,090	4,000	0	5,000
09902 Budget Reserves/Capital Outlay	0	35,406	0	0
Total Expenses	**3,098,431**	**3,407,898**	**0**	**3,467,959**

Accounts of Interest

03100 - Background checks for employees.
03400 - Independent contractor teaching professional lessons at Sailfish Sands Golf Course ($75k). Daily restroom cleaning and pressure washing maintenance ($14.5k).
03410 - Contractual staffing for pro shop, outside services, course maintenance and hitting bays.
03413 - Banking fees. Increase based on anticipated operational needs for FY27.
04000 - 04002 - Adjusted based on actual expenditures.
04101 - 04300 - Increase to various accounts based on the operational needs anticipated for FY27.
04301 - Decrease based on actual expenditures.
04303 - Increase based on projected cost increase and anticipated operational needs for FY27.
04600 - Increase based on anticipated operational needs for FY27.
04611 - 04700 - Decrease to various accounts based on actual expenditures.
05100 - Increase based on anticipated operational needs for FY27.
05179 - 05199 - Decrease to various accounts based on actual expenditures.
05200 - Increase based on anticipated operational needs for FY27.
05204 - Decrease based on actual expenditures.
05208 - Decrease based on actual expenditures.
05230 - 05500 Increase to various accounts based on anticipated operational needs for FY27.

Significant Changes

Sailfish Sands Golf Course, Hitting Bays and Restaurant is expected to collect approximately $3.77M in facility fees and miscellaneous revenues, with expected operating expenses of approximately $3.4M.

Public Works

Public Works
Program Chart
Total Full-Time Equivalents (FTE) = 171.50

- **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) = 18.30
- **Field Operations**
  Total Full Time Equivalents (FTE) = 45.70
- **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 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**167.00**	**171.50**	**171.50**	**0.00**	**0.00%**
Total Budget Dollars	**25,958,191**	**27,551,194**	**29,807,933**	**2,256,739**	**8.19%**

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.

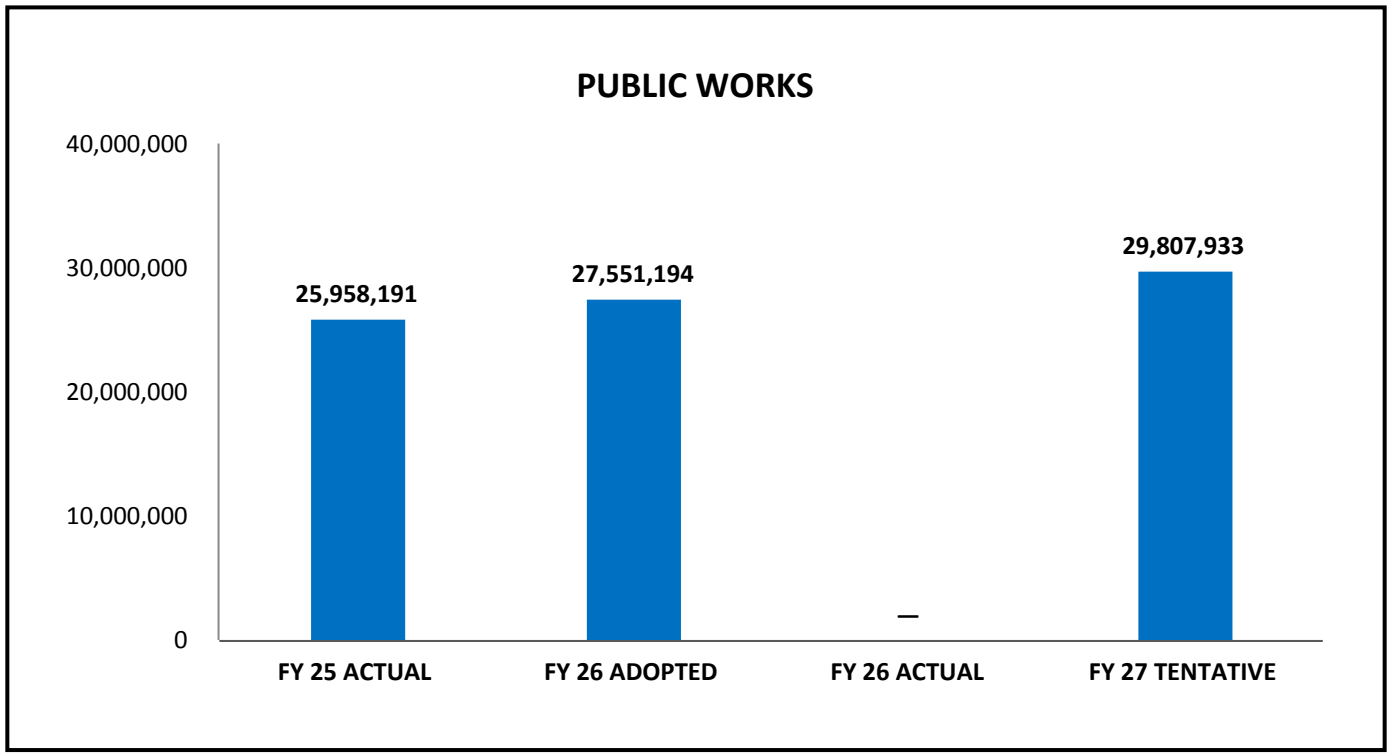
Key Issues and Trends

- 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 citizen services system 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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Public Works Administration	1,205,589	1,423,515	0	1,410,593
Traffic Engineering	3,013,170	3,438,169	0	3,558,887
Transportation Planning (MPO)	1,264,504	1,036,902	0	1,108,037
Transit	3,345,125	2,154,807	0	2,572,834
Surveying and Mapping	905,477	1,013,780	0	1,028,499
Capital Projects	1,585,679	1,957,014	0	2,077,645
Environmental Resource Division	1,512,724	1,832,334	0	1,924,378
Engineering Services	1,497,807	1,679,369	0	1,704,013
Stormwater Maintenance Program	3,023,731	3,522,801	0	4,085,460
Field Operations	6,267,243	6,961,753	0	7,648,956
Mosquito Control	1,767,490	1,830,942	0	1,937,296
Real Property	478,197	546,315	0	599,241
Veterans Transit Services	91,456	153,493	0	152,094
Total Expenses	**25,958,191**	**27,551,194**	**0**	**29,807,933**



Public Works

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	10,535,868	11,414,047	0	11,897,026
01202 PTO Payout	2,981	0	0	0
01203 Standby Pay	60,100	49,400	0	49,540
01400 Overtime	34,847	56,300	0	65,300
01501 Cell Phone Stipend	35,954	35,999	0	32,160
01504 Class C Meal Reimbursement	825	0	0	0
02101 FICA	624,574	707,672	0	737,613
02102 Medicare	146,289	165,506	0	172,509
02200 Retirement Contributions	1,541,076	1,678,428	0	1,693,235
02300 Life and Health Insurance	2,022,879	2,413,320	0	2,817,905
03100 Professional Services	441,203	564,629	0	541,869
03400 Other Contractual Services	4,063,289	3,168,767	0	3,833,859
03404 Janitorial Services	8,090	8,470	0	9,791
03405 IT Services	324	0	0	0
03409 Mowing & Landscaping Services	1,475,123	1,730,135	0	2,210,790
03410 Other Contractual Svcs - Staffing	222,757	287,131	0	326,459
03412 IT Hosting Service	14,754	16,234	0	16,316
03422 Oth Contr Svcs-Maintenance	259,551	271,500	0	271,500
03423 Oth Contr Svcs-Roads/Street Svcs	67,097	70,000	0	70,000
04000 Travel and Per Diem	13,900	30,660	0	31,860
04001 Travel and Per Diem/Mandatory	929	6,641	0	7,496
04002 Travel and Per Diem/Educational	37,902	64,307	0	62,717
04100 Communications	13,634	17,936	0	20,436
04101 Communications- Cell Phones	2,317	2,540	0	2,540
04104 Communications-Data/Wireless Svc	35,296	43,871	0	52,444
04200 Freight and Postage	11,494	13,080	0	15,405
04301 Electricity	49,521	56,468	0	57,635
04302 Streetlights	803,681	929,730	0	947,791
04303 Water/Sewer Services	137,029	126,566	0	126,716
04304 Garbage/Solid Waste Services	47,088	42,025	0	42,025
04305 Traffic Signals	45,002	51,767	0	51,767
04400 Rentals and Leases	8,044	24,038	0	24,705
04401 Rentals and Leases/Pool Vehicles	6,135	7,500	0	0
04402 Rentals and Leases/Copier Leases	9,466	10,767	0	10,214
04406 Rental and Leases/Light Fleet	0	274,686	0	320,973
04600 Repairs and Maintenance	225,251	396,523	0	438,243
04610 Vehicle Repair and Maintenance	663,931	538,145	0	575,146
04611 Building Repair and Maintenance	12,107	34,750	0	34,750
04612 Software Maintenance	64,990	74,263	0	76,500
04700 Printing and Binding	19,807	28,489	0	28,489
04800 Promotional Activities	530	5,300	0	5,300
04900 Other Current Charges	11,598	15,615	0	12,415
04910 Fleet Replacement Charge	283,251	0	0	0

Public Works

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05100 Office Supplies	8,315	15,500	0	16,590
05175 Computer Equipment $1,000-$4999.99	15,343	1,900	0	1,900
05179 Other Equipment $1000-$4999.99	20,391	29,834	0	29,834
05195 Non-Capital Computer Equipment	9,843	3,480	0	1,200
05199 Other Non-Capital Equipment	22,100	23,958	0	25,368
05200 Operating Supplies	134,627	177,076	0	177,611
05201 Chemicals	398,371	277,459	0	291,302
05204 Fuel	340,048	466,504	0	466,504
05207 Computer Supplies	2,842	6,120	0	5,320
05208 Software Licenses	0	2,440	0	1,240
05209 Landscape Materials	3,079	0	0	0
05210 Food	0	125	0	75
05211 Software Services	46,425	56,319	0	44,314
05300 Road Materials and Supplies	256,039	372,577	0	373,077
05400 Publications and Memberships	22,587	23,910	0	25,646
05402 Publications/Subscriptions	1,599	4,708	0	4,258
05403 On Line Database/Subscriptions	180	0	0	0
05500 Training	57,786	96,655	0	100,755
06400 Furniture and Equipment	106,657	64,500	0	64,500
06402 Vehicles/Rolling Stock/Equip>$30k	0	7,924	0	0
08200 Aid to Private Organizations	451,477	487,000	0	487,000
Total Expenses	**25,958,191**	**27,551,194**	**0**	**29,807,933**

Public Works

Revenues

Revenue Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Permits, Fees & Spec Assessments	30,180	40,000	0	40,000
Grants	2,194,216	550,357	0	621,492
Mass Transit	43,558	37,400	0	0
Other Transportation Fees	1,050,277	1,117,771	0	1,117,771
Other Charges For Services	325,492	370,000	0	357,725
Rents and Royalties	52	24	0	26
Disposition of Fixed Assets	55,081	0	0	0
Sale of Surplus Materials	18,255	0	0	0
Contributions/Private Sources	12,500	0	0	0
Insurance Proceeds/Refunds	24,124	0	0	0
Non-operating Revenue	584,816	0	0	0
Road Projects	8,334,650	9,341,201	0	9,653,155
Beaches	463,634	535,069	0	566,966
Other County Capital Projects	717,083	785,217	0	913,304
Franchise Fees	334,128	452,783	0	511,650
Stormwater MSTU	4,419,496	5,224,558	0	5,653,691
Countywide Road Maintenance MSTU	3,430,458	3,943,378	0	4,627,477
Unincorporated MSTU	1,271,049	1,416,267	0	1,428,192
Hutchinson Island MSTU	13,199	15,600	0	15,600
General Fund	2,611,508	3,693,531	0	4,260,943
Community Broadband Network	24,435	28,038	0	39,941
Total Revenues	**25,958,191**	**27,551,194**	**0**	**29,807,933**

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 regarding the County's infrastructure 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 staff development opportunities.

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Staff Development Training	%	95	100	N/A	100
Employee Safety Training	%	95	100	N/A	100
Resolved RFS	%	85	95	N/A	95
Public Records Requests	%	85	95	N/A	95

Outcomes
Improved departmental processes and a well-trained staff ensure better customer service and a positive impact to the community.

Public Works
Administration

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	835,205	982,011	0	965,038
01501 Cell Phone Stipend	1,322	1,440	0	1,440
02101 FICA	48,532	60,885	0	59,833
02102 Medicare	11,570	14,239	0	13,994
02200 Retirement Contributions	154,763	177,984	0	170,366
02300 Life and Health Insurance	125,841	148,083	0	160,929
03100 Professional Services	5,043	0	0	0
04000 Travel and Per Diem	1,500	5,500	0	6,000
04001 Travel and Per Diem/Mandatory	0	250	0	250
04002 Travel and Per Diem/Educational	5,858	8,400	0	7,600
04104 Communications-Data/Wireless	0	600	0	600
04200 Freight and Postage	92	1,000	0	1,000
04401 Rentals and Leases/Pool Vehicles	110	90	0	0
04402 Rentals and Leases/Copier Leases	3,413	5,858	0	5,858
04600 Repairs and Maintenance	0	100	0	100
04700 Printing and Binding	750	3,100	0	3,100
04800 Promotional Activities	11	0	0	0
04900 Other Current Charges	478	0	0	200
05100 Office Supplies	2,077	1,300	0	2,190
05199 Other Non-Capital Equipment	116	300	0	300
05200 Operating Supplies	78	300	0	700
05207 Computer Supplies	0	1,300	0	500
05208 Software Licenses	0	1,000	0	0
05211 Software Services	0	0	0	120
05400 Publications and Memberships	3,902	4,085	0	4,185
05403 On Line Database/Subscriptions	180	0	0	0
05500 Training	4,750	5,690	0	6,290
Total Expenses	**1,205,589**	**1,423,515**	**0**	**1,410,593**

Accounts of Interest

04000-05500, Adjustments to various accounts to reflect the operational needs anticipated for FY27. No aggregate increase in these line items. Only line increased is reflected below.

05211 - Increase for replacement of Canva subscription

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Traffic Signal Restoration	%	99	99	N/A	99
Traffic Sign Restoration	%	99	99	N/A	99
Traffic Services Completed	%	99	99	N/A	99
Operate Streetlights on the State Highway System	%	99	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 2026 ADJ	FY 2027
Project Manager - Traffic	2.00	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	**20.00**	**20.00**

Public Works
Traffic Engineering

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	1,136,260	1,274,436	0	1,319,566
01203 Standby Pay	35,700	26,000	0	26,000
01400 Overtime	12,752	13,000	0	13,000
01501 Cell Phone Stipend	7,585	7,679	0	6,720
01504 Class C Meal Reimbursement	44	0	0	0
02101 FICA	69,273	79,016	0	81,813
02102 Medicare	16,201	18,479	0	19,134
02200 Retirement Contributions	175,973	192,122	0	187,865
02300 Life and Health Insurance	273,430	333,189	0	401,590
03100 Professional Services	0	20,000	0	19,740
03400 Other Contractual Services	1,092	0	0	1,092
03404 Janitorial Services	395	1,250	0	1,250
03422 Other Contractual Svcs-Maintenance	10,216	23,500	0	23,500
04000 Travel and Per Diem	200	0	0	0
04001 Travel and Per Diem/Mandatory	657	5,630	0	5,735
04002 Travel and Per Diem/Educational	423	2,170	0	2,170
04100 Communications	13,634	16,500	0	16,500
04101 Communications- Cell Phones	605	0	0	0
04104 Communications-Data/Wireless Svcs	7,375	8,000	0	8,000
04200 Freight and Postage	2,682	3,800	0	3,800
04301 Electricity	5,568	5,638	0	5,735
04302 Streetlights	803,681	929,730	0	947,791
04303 Water/Sewer Services	366	595	0	595
04305 Traffic Signals	45,002	51,767	0	51,767
04406 Rentals and Leases/Light Fleet	0	33,306	0	33,306
04600 Repairs and Maintenance	76,014	153,000	0	153,000
04610 Vehicle Repair and Maintenance	77,980	55,200	0	55,200
04611 Building Repair and Maintenance	287	2,000	0	2,000
04700 Printing and Binding	239	400	0	400
04900 Other Current Charges	970	500	0	500
04910 Fleet Replacement Charge	30,844	0	0	0
05100 Office Supplies	309	750	0	750
05179 Other Equipment $1000-$4999.99	0	2,500	0	2,500
05195 Non-Capital Computer Equipment	515	1,980	0	0
05199 Other Non-Capital Equipment	2,113	2,000	0	2,000
05200 Operating Supplies	11,058	10,500	0	10,500
05204 Fuel	44,550	54,193	0	54,193
05207 Computer Supplies	1,271	1,150	0	1,150
05208 Software Licenses	0	600	0	600
05211 Software Services	600	500	0	0
05300 Road Materials and Supplies	138,081	88,500	0	88,500
05400 Publications and Memberships	2,370	2,885	0	3,145

Public Works
Traffic Engineering

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05402 Publications/Subscriptions	512	430	0	430
05500 Training	6,347	7,350	0	7,350
06402 Vehicles/Rolling Stock/Equip>$30K	0	7,924	0	0
Total Expenses	**3,013,170**	**3,438,169**	**0**	**3,558,887**

Accounts of Interest

03100 - Review of traffic impact analysis studies, signal retiming, and traffic safety studies.
03400 - Increase for Fire Cellular Monitoring and Fire Alarm test & Inspection
03404 - Cleaning of Traffic facilities flooring three times a year.
03422 - Sunshine 811 utility ticket services and fiber repairs to traffic network.
04301 - Increase based on projected electricity cost.
04302 - Increase based on projected electricity cost for streetlights.
04406 - Projected cost of replacement of Light Fleet vehicles
05195 - Removal of FY26 one-time budget request
05211 - Removal of FY26 one-time budget request
05400 - Increase for membership dues for International Municipal Signal Association (IMSA), Institute of Transportation Engineering and Illuminating Engineering Society.
06402 - Removal of FY26 one-time budget request for new vehicle

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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.
- Implementation of the Martin MPO 2050 Long Range Transportation Plan.
- Support Transportation Demand Management Programs.

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Timely Submission of Progress Reports	%	100	100	N/A	100
Certifications Received	%	100	100	N/A	100
Adoption of 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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	381,606	395,373	0	417,098
01202 PTO Payout	2,981	0	0	0
01504 Class C Meal Reimbursement	113	0	0	0
02101 FICA	22,823	24,513	0	25,860
02102 Medicare	5,338	5,733	0	6,048
02200 Retirement Contributions	52,923	55,471	0	68,415
02300 Life and Health Insurance	60,897	69,267	0	104,071
03100 Professional Services	280,245	8,000	0	8,000
04000 Travel and Per Diem	2,875	920	0	1,220
04002 Travel and Per Diem/Educational	594	0	0	0
04200 Freight and Postage	14	0	0	0
04401 Rentals and Leases/Pool Vehicles	4,930	0	0	0
04402 Rentals and Leases/Copier Leases	2,126	0	0	0
04700 Printing and Binding	1,375	0	0	0
04900 Other Current Charges	1,784	0	0	0
05100 Office Supplies	359	0	0	0
05210 Food	0	125	0	75
05400 Publications and Memberships	0	500	0	250
05500 Training	2,044	0	0	0
08200 Aid to Private Organizations	441,477	477,000	0	477,000
Total Expenses	**1,264,504**	**1,036,902**	**0**	**1,108,037**

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.

04000 - Reallocated from 05210 and 05400 accounts to reflect the operational needs anticipated for FY27.

05210 - Reallocated to 04000 (Travel and Per Diem) account to reflect the operational needs anticipated for FY27.

05400 - Reallocated to 04000 (Travel and Per Diem) account to reflect the operational needs anticipated for FY27.

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 changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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
- 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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Operating Expense Per Passenger Trip*	$	28.50	30.24	N/A	29.00
Annual Passenger Trips*	#	118,157	111,000	N/A	120,000

*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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	320,131	350,678	0	358,346
01400 Overtime	6	0	0	0
01501 Cell Phone Stipend	385	384	0	384
02101 FICA	18,589	21,742	0	22,217
02102 Medicare	4,347	5,085	0	5,196
02200 Retirement Contributions	44,054	49,200	0	48,699
02300 Life and Health Insurance	77,329	109,651	0	104,315
03100 Professional Services	8,600	20,000	0	20,000
03400 Other Contractual Services	2,674,205	1,385,600	0	1,801,600
03410 Other Contractual Svcs - Staffing	24,254	25,000	0	26,000
03412 IT Hosting Service	14,527	16,066	0	16,066
04000 Travel and Per Diem	55	0	0	0
04002 Travel and Per Diem/Educational	1,781	3,000	0	3,000
04100 Communications	0	0	0	2,500
04104 Communications-Data/Wireless Svcs	10,118	11,901	0	12,474
04200 Freight and Postage	278	1,000	0	1,000
04401 Rentals and Leases/Pool Vehicles	120	4,400	0	0
04406 Rentals and Leases/Light Fleet	0	9,314	0	9,314
04600 Repairs and Maintenance	4,571	4,000	0	4,000
04610 Vehicle Repair and Maintenance	2,414	2,000	0	2,000
04612 Software Maintenance	64,990	74,263	0	76,500
04700 Printing and Binding	6,119	10,000	0	10,000
04800 Promotional Activities	520	5,300	0	5,300
04900 Other Current Charges	3,328	3,700	0	300
04910 Fleet Replacement Charge	17,125	0	0	0
05100 Office Supplies	608	250	0	250
05179 Other Equipment $1000-$4999.99	7,457	5,000	0	5,000
05199 Other Non-Capital Equipment	99	500	0	500
05200 Operating Supplies	610	200	0	200
05204 Fuel	2,501	3,400	0	3,500
05208 Software Licenses	0	380	0	380
05211 Software Services	28,962	24,500	0	25,500
05400 Publications and Memberships	6,715	6,444	0	6,444
05402 Publications/Subscriptions	325	349	0	349
05500 Training	0	1,500	0	1,500
Total Expenses	**3,345,125**	**2,154,807**	**0**	**2,572,834**

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 increase and grant matches ($1.78M), ADA Eligibility services ($20k), and language line services ($600).
03410 - Increase for rate increase for contractual staffing for one bus stop/shelter maintenance custodian.
03412 - IT Hosting service for mobile routers in each Bus.
04100 - Increase for Marty dispatch and after-hours call center costs.
04104 - Increase in communication costs due to contractual rate adjustments for bus modem services.
04401 - Removed no longer needed.
04406 - Light Vehicle Replacement program.
04612 - Contractual increase to maintain current level of service.
04900 - Reduced by bus fare app costs.
05204 - Increase to reflect projected operational needs.
05211 - Contractual increase for Transit planning software .
05400 - American Public Transportation Association dues ($5k) and Florida Public Transportation Association ($1.4k).

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Public Works
Surveying and Mapping

Mission Statement
The mission of the Surveying and Mapping Division is to provide accurate, efficient, and professional surveying and mapping services that support county projects, ensure data integrity, and serve the needs of 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, rights-of-way, and lease areas.
- Manages the Surveying & Mapping Continuing Services Contract, Specialized Geospatial & Coastal Surveying Service 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, survey records, real property interests and other archived information.
- Maintains and updates the County Street Segments Inventory using a geographic information system and asset and work management software.
- Supports the design, development, implementation, and maintenance of the Public Works geographic information system and asset and work management software and ensures 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 on schedule 95% of the time.
- Implement procedures for the Open Road Determination and Variance Process.
- Improve staff retention, professional development, succession planning and cross training initiatives.
- Implement enhanced geographic information system technology into general practices and records management.
- Improve Surveying log asset inventory organization and attribute information fields.
- Maintain vertical and horizontal control monumentation.
- Update existing certified corner records to state plan coordinates, and locate and file uncertified corners within the county.

Benchmarks
- Complete high-quality professional products and projects on schedule and within budget ≥95% of the time.
- Deploy at least 1-2 new technologies or software solutions.
- Maintain ≥95% on-time review rate (monthly and annually).
- Update, develop and adopt formal written procedures for Open Road Determination and Variance Process.

Public Works
Surveying and Mapping

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Technical Review	%	90	95	N/A	95
Update inventory-Elevation Certificates	%	90	95	N/A	95
Update Inventory - Right-of-Way	%	90	95	N/A	95
Respond to Requests for Service on time	%	90	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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	605,688	617,384	0	623,698
01400 Overtime	0	900	0	900
01501 Cell Phone Stipend	2,773	2,880	0	2,400
02101 FICA	36,064	38,278	0	38,669
02102 Medicare	8,434	8,953	0	9,043
02200 Retirement Contributions	83,352	86,619	0	84,760
02300 Life and Health Insurance	100,733	112,640	0	122,422
03100 Professional Services	7,940	80,520	0	80,520
03400 Other Contractual Services	0	1,600	0	1,600
04000 Travel and Per Diem	2,345	2,800	0	2,800
04001 Travel and Per Diem/Mandatory	0	311	0	311
04002 Travel and Per Diem/Educational	178	815	0	815
04100 Communications	0	936	0	936
04104 Communications-Data/Wireless Svcs	1,973	2,400	0	2,400
04200 Freight and Postage	149	155	0	155
04402 Rentals and Leases/Copier Leases	0	360	0	360
04406 Rentals and Leases/Light Fleet	0	13,585	0	14,066
04600 Repairs and Maintenance	1,595	2,700	0	2,700
04610 Vehicle Repair and Maintenance	6,118	4,500	0	4,500
04700 Printing and Binding	95	209	0	209
04900 Other Current Charges	402	4,650	0	4,650
04910 Fleet Replacement Charge	10,960	0	0	0
05100 Office Supplies	921	800	0	800
05175 Computer Equipment $1000-$4999.99	12,192	0	0	0
05195 Non-Capital Computer Equipment	7,662	0	0	0
05199 Other Non-Capital Equipment	1,921	835	0	835
05200 Operating Supplies	3,822	8,600	0	8,600
05204 Fuel	5,354	6,250	0	6,250
05207 Computer Supplies	346	940	0	940
05208 Software Licenses	0	260	0	260
05211 Software Services	33	0	0	0
05400 Publications and Memberships	1,426	1,150	0	1,150
05500 Training	3,002	11,750	0	11,750
Total Expenses	**905,477**	**1,013,780**	**0**	**1,028,499**

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).

04406 - Projected cost of replacement of Light Fleet vehicles.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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.
- Convert existing County maintained unpaved roads to paved roadways.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Road - Construction within budget	%	80	90	N/A	90
Design within schedule	%	81	90	N/A	90
Design within budget	%	80	90	N/A	90
Construction within schedule	%	75	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 2026 ADJ	FY 2027
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	1.00	1.00
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	2.00	2.00
Total FTE	**16.00**	**16.00**

Public Works
Capital Projects

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	1,102,809	1,289,775	0	1,372,757
01400 Overtime	2,696	0	0	0
01501 Cell Phone Stipend	4,039	3,840	0	2,400
01504 Class C Meal Reimbursement	69	0	0	0
02101 FICA	66,326	79,966	0	85,110
02102 Medicare	15,512	18,702	0	19,905
02200 Retirement Contributions	159,203	188,435	0	186,558
02300 Life and Health Insurance	144,744	220,945	0	278,064
03100 Professional Services	0	33,769	0	11,269
04000 Travel and Per Diem	367	1,175	0	1,175
04001 Travel and Per Diem/Mandatory	0	200	0	200
04002 Travel and Per Diem/Educational	1,655	12,950	0	12,950
04104 Communications-Data/Wireless Svcs	1,740	3,730	0	3,730
04200 Freight and Postage	275	275	0	275
04400 Rentals and Leases	104	105	0	105
04406 Rentals and Leases/Light Fleet	0	32,986	0	32,986
04600 Repairs and Maintenance	0	125	0	125
04610 Vehicle Repair and Maintenance	12,511	11,100	0	11,100
04700 Printing and Binding	1,586	1,350	0	1,350
04900 Other Current Charges	0	925	0	925
04910 Fleet Replacement Charge	36,410	0	0	0
05100 Office Supplies	776	2,600	0	2,600
05175 Computer Equipment $1000-$4999.99	3,151	1,900	0	1,900
05195 Non-Capital Computer Equipment	600	0	0	0
05199 Other Non-Capital Equipment	0	2,543	0	2,543
05200 Operating Supplies	5,290	6,050	0	6,050
05204 Fuel	15,377	22,865	0	22,865
05207 Computer Supplies	364	250	0	250
05211 Software Services	1,910	0	0	0
05400 Publications and Memberships	321	1,800	0	1,800
05402 Publications/Subscriptions	0	50	0	50
05500 Training	7,844	18,603	0	18,603
Total Expenses	**1,585,679**	**1,957,014**	**0**	**2,077,645**

Accounts of Interest
03100 - Decrease due to increased use of in-house staff for design services.

Significant Changes
There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 Martin County 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 Aquatic Preserve.

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.

Public Works
Environmental Resource Division

Goals and Objectives (cont.)

- 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.
- 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.
- Administer 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.

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 environmentally sensitive lands.
- 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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 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	%	100	100	N/A	100
Representation in Everglades	%	100	100	N/A	100
Beach Performance	%	70	80	N/A	100
Inlet Navigation	%	95	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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	907,468	904,854	0	959,333
01400 Overtime	1,178	0	0	0
01501 Cell Phone Stipend	3,854	3,840	0	3,840
01504 Class C Meal Reimbursement	287	0	0	0
02101 FICA	53,949	56,101	0	59,478
02102 Medicare	12,617	13,121	0	13,911
02200 Retirement Contributions	125,012	126,950	0	130,373
02300 Life and Health Insurance	140,566	152,545	0	174,780
03100 Professional Services	53,276	203,500	0	203,500
03400 Other Contractual Services	88,009	197,457	0	195,457
03405 IT Services	324	0	0	0
03409 Mowing & Landscaping Services	3,183	15,000	0	15,000
03412 IT Hosting Services	227	168	0	250
04000 Travel and Per Diem	6,141	19,165	0	19,165
04002 Travel and Per Diem/Educational	23,474	21,591	0	21,591
04104 Communications - Data/Wireless Svcs	4,402	4,360	0	12,360
04200 Freight and Postage	1,367	1,150	0	1,150
04301 Electricity	366	360	0	420
04303 Water/Sewer Services	642	500	0	650
04400 Rentals and Leases	4,606	10,233	0	10,700
04401 Rentals and Leases/Pool Vehicles	845	2,460	0	0
04402 Rentals and Leases/Copier Leases	0	270	0	0
04406 Rental and Leases/Light Fleet	0	22,553	0	22,553
04600 Repairs and Maintenance	3,055	5,818	0	5,818
04610 Vehicle Repair and Maintenance	2,620	8,100	0	8,900
04700 Printing and Binding	293	1,600	0	1,600
04900 Other Current Charges	785	1,140	0	1,140
04910 Fleet Replacement Charge	21,191	0	0	0
05100 Office Supplies	-263	2,180	0	2,180
05195 Non-Capital Computer Equipment	460	0	0	0
05199 Other Non-Capital Equipment	5,721	4,440	0	4,440
05200 Operating Supplies	13,154	19,975	0	20,110
05204 Fuel	5,833	10,620	0	10,620
05207 Computer Supplies	0	1,980	0	1,980
05400 Publications and Memberships	4,212	3,511	0	4,287
05402 Publications/Subscriptions	30	270	0	270
05500 Training	9,643	16,522	0	18,522
06400 Furniture and Equipment	14,199	0	0	0
Total Expenses	**1,512,724**	**1,832,334**	**0**	**1,924,378**

Public Works
Environmental Resource Division

Accounts of Interest

03100 - Water Quality monitoring stations for Ocean Research and Conservation Association (ORCA) ($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 ($43k) 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 increase to maintain current level of service.
04104 - Countywide rain-gauge monitoring network ($8k increase for additional rain-gauges).
04301 - Increase to reflect projected operational needs.
04303 - Water services at Kiplinger Nature Preserve increase to reflect projected operational needs.
04400 - Increase to reflect projected Boat Storage fees.
04401 - 04402 Reallocated to operating supplies and publications and membership lines to align with projected operational costs.
04610 - Increase attributable to realized repair and maintenance costs.
05400 - Increase is a reallocation from rentals and leases/pool vehicles to align with projected operational needs.
05500 - Increase for pesticide and prescribed fire certifications for staff.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 the 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, construction, and design certificates.
- Participate in the Community Rating System (CRS) overseen by the 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 accurate and timely reviews of all land development and permit applications.
- Monitor construction activities to ensure infrastructure improvements are completed in substantial conformance with approved plans, permit conditions, and regulations.
- Support floodplain management and CRS program compliance through documentation, oversight, and implementation of flood protection standards.
- Coordinate enforcement cases across County Departments through an established joint-case process.
- 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, roadway, and right-of-way modifications do not negatively impact other properties.

Public Works
Engineering Services

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Respond to Service Requests on time	%	97	98	N/A	98
Development Compliance	%	90	100	N/A	100
Securities Monitoring	%	96	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 2026 ADJ	FY 2027
Engineering Compliance Analyst	1.00	1.00
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
Project Manager	1.00	1.00
PWD Administrative Coordinator	1.00	1.00
Senior Engineering Compliance Analyst	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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	932,387	985,797	0	998,461
01400 Overtime	600	0	0	0
01501 Cell Phone Stipend	2,891	2,880	0	2,400
02101 FICA	53,871	61,120	0	61,904
02102 Medicare	12,599	14,295	0	14,478
02200 Retirement Contributions	131,156	141,255	0	138,709
02300 Life and Health Insurance	228,270	265,761	0	274,058
03100 Professional Services	58,971	127,340	0	127,340
04000 Travel and Per Diem	0	500	0	500
04002 Travel and Per Diem/Educational	2,334	4,500	0	4,500
04101 Communications- Cell Phones	1,114	1,440	0	1,440
04104 Communications-Data/Wireless Svcs	3,036	3,300	0	3,300
04200 Freight and Postage	3,332	3,600	0	3,600
04401 Rentals and Leases/ Pool Vehicle	130	250	0	0
04406 Rental and Leases/Light Fleet	0	14,674	0	20,666
04610 Vehicle Repair and Maintenance	11,779	10,900	0	10,900
04700 Printing and Binding	7,001	8,500	0	8,500
04900 Other Current Charges	597	950	0	950
04910 Fleet Replacement Charge	16,333	0	0	0
05100 Office Supplies	1,294	1,150	0	1,150
05179 Other Equipment $1000-$4999.99	2,571	0	0	0
05195 Non-Capital Computer Equipment	455	500	0	500
05199 Other Non-Capital Equipment	210	500	0	500
05200 Operating Supplies	3,996	5,100	0	5,100
05204 Fuel	11,620	13,117	0	13,117
05207 Computer Supplies	155	500	0	500
05211 Software Services	52	0	0	0
05400 Publications and Memberships	1,465	990	0	1,440
05402 Publications/Subscriptions	0	450	0	0
05500 Training	9,586	10,000	0	10,000
Total Expenses	**1,497,807**	**1,679,369**	**0**	**1,704,013**

Accounts of Interest
03100 - Consulting services for development review.
04406 - Projected cost of replacement of Light Fleet vehicles.
05400 - Reallocated from Publications/Subscriptions.
05402 - Reallocation to align with projected operational needs.

Significant Changes
There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 vacuum 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 bimonthly basis.
- Develop a baseline for the effectiveness of the 47 Stormwater Treatment Areas (STA) within the County.

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Mowing Operations - Drainage Ditches	%	62	60	N/A	60
Drainage Maintenance (Tons)	#	122	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 2026 ADJ	FY 2027
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 Administrator	0.50	0.50
Field Operations Analyst	0.50	0.50
Field Operations Specialist	1.00	1.00
Heavy Equipment Operator	3.50	3.50
Infrastructure Maintenance Superintendent	0.50	0.50
Project Leader	2.00	2.00
Road Maintenance Supervisor	2.30	2.30
Senior Heavy Equipment Operator	2.00	2.00
Total FTE	**18.30**	**18.30**

Public Works
Stormwater Maintenance Program

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	854,123	970,415	0	1,108,295
01203 Standby Pay	5,700	4,500	0	4,500
01400 Overtime	2,166	20,500	0	20,500
01501 Cell Phone Stipend	2,403	2,400	0	1,344
01504 Class C Meal Reimbursement	59	0	0	0
02101 FICA	50,011	60,166	0	68,714
02102 Medicare	11,696	14,071	0	16,070
02200 Retirement Contributions	123,878	137,898	0	154,819
02300 Life and Health Insurance	188,829	225,631	0	318,891
03100 Professional Services	14,497	30,000	0	30,000
03400 Other Contractual Services	1,003,920	1,132,761	0	1,382,761
03404 Janitorial Services	2,353	2,000	0	2,000
03409 Mowing & Landscaping Services	154,185	206,445	0	206,445
03410 Other Contractual Svcs - Staffing	109,649	142,000	0	160,000
03423 Other Contr Svcs - Road/Street Svcs	49,123	70,000	0	70,000
04002 Travel and Per Diem/Educational	0	3,564	0	3,564
04100 Communications	0	500	0	500
04101 Communications- Cell Phones	252	100	0	100
04104 Communications -Data/Wireless Svcs	2,305	2,400	0	2,400
04200 Freight and Postage	869	800	0	800
04301 Electricity	4,975	5,426	0	5,535
04303 Water/Sewer Services	4,331	7,482	0	7,482
04304 Garbage/Solid Waste Services	1,515	5,500	0	5,500
04400 Rentals and Leases	1,656	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	48,080	0	54,811
04600 Repairs and Maintenance	9,907	12,000	0	12,000
04610 Vehicle Repair and Maintenance	180,422	148,799	0	185,000
04611 Building Repair and Maintenance	0	2,000	0	2,000
04700 Printing and Binding	1,105	450	0	450
04900 Other Current Charges	608	650	0	650
04910 Fleet Replacement Charge	32,919	0	0	0
05100 Office Supplies	425	1,420	0	1,420
05179 Other Equipment $1000-$4999.99	4,416	7,000	0	7,000
05199 Other Non-Capital Equipment	3,824	4,500	0	4,500
05200 Operating Supplies	20,894	24,085	0	24,085
05204 Fuel	102,467	129,720	0	129,720
05207 Computer Supplies	492	0	0	0
05209 Landscape Materials	2,857	0	0	0
05211 Software Services	5,169	5,934	0	0
05300 Road Materials and Supplies	64,526	81,730	0	81,730
05400 Publications and Memberships	150	550	0	550

Public Works
Stormwater Maintenance Program

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05402 Publications/Subscriptions	0	764	0	764
05500 Training	3,725	6,404	0	6,404
Total Expenses	**3,023,731**	**3,522,801**	**0**	**4,085,460**

Accounts of Interest

03100 - Environmental consulting, engineering, survey & real property services ($30k).
03400 - Stormwater Treatment Area (STA) aquatic and preserve maintenance ($762k), uniform rental ($15k), stormwater repairs ($274.4k), pervious pavement surface sweeping ($81k), increase of ($250k) for estimated contractual increase of aquatic and preserve maintenance bid.
03409 - Stormwater Treatment Area mowing.
03410 - Increase for 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.
04406 - Projected cost of replacement of Light Fleet vehicles.
04610 - Increase attributable to realized repair and maintenance costs.
05211 - Reallocated to Public Works Technology Investment Plan (TIP).

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Drawbridge Availability	%	99	99	N/A	99
Sidewalk Repairs (# square feet)	#	28,238	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 2026 ADJ	FY 2027
Assistant Field Operations Administrator	1.00	1.00
Bridgetender	4.00	4.00
Construction Worker	2.00	2.00
Equipment Operator	4.00	4.00
Field Operations Administrator	0.50	0.50
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	0.50	0.50
Maintenance Worker	7.00	7.00
Project Leader	2.00	2.00
Project Manager	1.00	1.00
PWD Administrative Assistant	1.00	1.00
Road Maintenance Supervisor	1.70	1.70
Senior Construction Worker	1.00	1.00
Senior Maintenance Worker	2.00	2.00
Senior Field Operations Specialist	1.00	1.00
Senior Heavy Equipment Operator	2.00	2.00
Senior Project Leader	6.00	6.00
Total FTE	**45.70**	**45.70**

Public Works
Field Operations

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	2,356,943	2,506,938	0	2,558,182
01203 Standby Pay	14,350	14,600	0	14,600
01400 Overtime	11,597	12,500	0	21,500
01501 Cell Phone Stipend	4,342	4,320	0	4,896
01504 Class C Meal Reimbursement	82	0	0	0
02101 FICA	138,819	155,429	0	158,607
02102 Medicare	32,465	36,351	0	37,094
02200 Retirement Contributions	332,779	358,287	0	351,984
02300 Life and Health Insurance	514,889	603,562	0	671,639
03100 Professional Services	1,367	4,000	0	4,000
03400 Other Contractual Services	133,514	96,698	0	96,698
03404 Janitorial Services	3,081	2,970	0	2,970
03409 Mowing & Landscaping Services	1,317,755	1,508,690	0	1,989,345
03410 Other Contractual Svcs - Staffing	69,093	89,672	0	110,000
03422 Other Contr Svcs - Staffing	249,335	248,000	0	248,000
03423 Other Contr Svcs - Roads/Street Svcs	17,974	0	0	0
04002 Travel and Per Diem/Educational	275	1,821	0	1,821
04101 Communications- Cell Phones	346	1,000	0	1,000
04104 Communications-Data/Wireless Svcs	4,347	7,180	0	7,180
04200 Freight and Postage	839	300	0	1,925
04301 Electricity	27,325	33,092	0	33,754
04303 Water/Sewer Services	131,324	117,323	0	117,323
04304 Garbage/Solid Waste Services	45,573	35,800	0	35,800
04400 Rentals and Leases	179	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	57,404	0	79,993
04600 Repairs and Maintenance	125,423	207,880	0	249,600
04610 Vehicle Repair and Maintenance	335,310	278,408	0	278,408
04611 Building Repair and Maintenance	8,079	28,750	0	28,750
04700 Printing and Binding	1,079	680	0	680
04900 Other Current Charges	809	1,000	0	1,000
04910 Fleet Replacement Charge	60,044	0	0	0
05100 Office Supplies	1,183	3,000	0	3,000
05179 Other Equipment $1000-$4999.99	2,304	5,200	0	5,200
05199 Other Non-Capital Equipment	3,683	4,500	0	4,500
05200 Operating Supplies	42,935	55,690	0	55,690
05201 Chemicals	0	600	0	600
05204 Fuel	117,773	180,274	0	180,274
05207 Computer Supplies	163	0	0	0
05209 Landscape Materials	221	0	0	0
05211 Software Services	6,196	6,891	0	0
05300 Road Materials and Supplies	53,432	200,347	0	200,347

Public Works
Field Operations

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05400 Publications and Memberships	165	250	0	250
05402 Publications/Subscriptions	130	570	0	570
05500 Training	8,926	7,836	0	7,836
06400 Furniture and Equipment	79,356	64,500	0	64,500
08200 Aid to Private Organizations	10,000	10,000	0	10,000
Total Expenses	6,267,243	6,961,753	0	7,648,956

Accounts of Interest

01400 - Increase in after-hour requests/union contract.
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 ($1,031,390), increase of ($446,655) due to contract amendment and additional sites added, arterial mowing ($257.5k), tree replacements/services ($219.8k), increase in annual tree canopy maintenance ($34k).
03410 - Increase ($20k) for contractual staffing for Hobe Sound Bridgetenders and field maintenance workers.
03422 - Hobe Sound drawbridge maintenance.
04200 - Increase for projected costs for heavy freight items.
04301 - Increase based on projected electricity cost increase.
04406 - Projected cost of replacement of Light Fleet vehicles.
04600 - Increase attributable to realized repair and maintenance costs.
05211 - Reallocated to Public Works Technology Investment Plan (TIP).
06400 - Replacement of equipment; two Drop deck tilt trailers ($30k), a Pickup broom ($10k), Auger ($13k), Planer ($6.5k) and Compactor ($5K).
08200 - Martin Downs Property Owner's Association (POA) for landscape maintenance and irrigation on Martin Downs Boulevard.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Employee Pesticide & Safety Education	#	18	20	N/A	20
Aquatic Weed Control	%	95	95	N/A	95
Mosquito Inspections	%	100	100	N/A	100
Adulticide to Control Mosquito (Max # Acres)	#	178,411	170,000	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 2026 ADJ	FY 2027
Entomological Technician	1.00	1.00
Mosquito Control Foreman	1.00	1.00
Mosquito Control Manager	1.00	1.00
Mosquito Control Operations Supervisor	1.00	1.00
Mosquito Control Resource Specialist	1.00	1.00
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	707,227	704,627	0	761,191
01203 Standby Pay	4,350	4,300	0	4,440
01400 Overtime	3,850	9,400	0	9,400
01501 Cell Phone Stipend	5,782	5,760	0	5,760
01504 Class C Meal Reimbursement	171	0	0	0
02101 FICA	42,822	43,687	0	47,194
02102 Medicare	10,015	10,217	0	11,037
02200 Retirement Contributions	98,444	98,859	0	103,445
02300 Life and Health Insurance	111,142	116,585	0	126,838
03100 Professional Services	7,770	15,325	0	15,325
03400 Other Contractual Services	145,361	281,551	0	281,551
03404 Janitorial Services	2,262	2,250	0	3,571
03410 Other Contractual Svcs - Staffing	18,413	30,459	0	30,459
04000 Travel and Per Diem	418	0	0	1,000
04001 Travel and Per Diem/Mandatory	272	0	0	1,000
04002 Travel and Per Diem/Educational	1,328	4,746	0	2,746
04200 Freight and Postage	1,506	600	0	1,500
04301 Electricity	11,287	11,952	0	12,191
04303 Water/Sewer Services	366	666	0	666
04304 Garbage/Solid Waste Services	0	725	0	725
04400 Rentals and Leases	0	1,100	0	1,100
04402 Rentals and Leases/Copier Leases	1,158	1,123	0	1,200
04406 Rental and Leases/Light Fleet	0	42,784	0	53,278
04600 Repairs and Maintenance	4,686	10,900	0	10,900
04610 Vehicle Repair and Maintenance	34,777	19,138	0	19,138
04611 Building Repair and Maintenance	3,741	2,000	0	2,000
04700 Printing and Binding	122	1,000	0	1,000
04900 Other Current Charges	223	500	0	500
04910 Fleet Replacement Charge	57,425	0	0	0
05100 Office Supplies	138	950	0	1,150
05179 Other Equipment $1000-$4999.99	3,643	10,134	0	10,134
05199 Other Non-Capital Equipment	4,273	3,590	0	5,000
05200 Operating Supplies	32,294	45,126	0	45,126
05201 Chemicals	398,371	276,859	0	290,702
05204 Fuel	34,572	45,965	0	45,965
05211 Software Services	3,353	18,494	0	18,494
05300 Road Materials and Supplies	0	2,000	0	2,500
05400 Publications and Memberships	305	545	0	545
05402 Publications/Subscriptions	603	1,525	0	1,525
05500 Training	1,920	5,500	0	7,000
06400 Furniture and Equipment	13,101	0	0	0
Total Expenses	**1,767,490**	**1,830,942**	**0**	**1,937,296**

Public Works
Mosquito Control

Accounts of Interest

01203 - Adjusted to reflect projected operational needs.
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).
03404 - Custodial contract increase.
03410 - Contractual staffing for seasonal spray truck operators.
04000 - 04002 - Reallocated travel accounts to align with projected FY27 travel, no increase in travel budget.
04200 - Increase in volume of samples shipped for lab analysis.
04301 - Increase based on projected electricity cost increase.
04402 - Increase in copier lease.
04406 - Projected cost of replacement of Light Fleet vehicles.
05100 - Increase for educational outreach program materials.
05199 - Increase in tool costs for shop.
05201 - Increase in manufacturing costs of products used to manage mosquito populations and aquatic weeds in stormwater channels.
05300 - Increase in cost of repair materials for mosquito control impoundments.
05500 - Increase in costs of continuing education courses for staff to retain certifications for chemical control.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Public Works
Real Property

Mission Statement
The Real Property Division is committed to delivering expert guidance on County-owned real property to County staff and the public. We aim to address property-related needs or requests promptly and professionally, ensuring efficient service and reliable support.

Services Provided
- Review development applications and plats to ensure compliance with required transfer of real property interests.
- Provide outside professionals with information on County acquisitions of real property interests and associated costs.
- Manage 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
  - Department of Environmental Protection Sovereignty Submerged Land Leases with Board of Trustees of the Internal Improvement Trust Fund of the State of Florida (TIITF)
  - Other government organizations as needed
- Acquire leasehold interests for County purposes; administer leases for non-profits and governmental agencies in accordance with Florida Statute 125.38.
- Provide support to County Attorney's office and outside legal counsel; serve as liaison to local, state, regional, and federal government.
- Acquiring or granting easements to support County needs.
- General research and support for all real property matters; ensuring that operations comply with County best management practices, policies, and Florida Statutes.
- Represent the County in public forums.

Goals and Objectives
- Implement new technology and cost savings measures for the division.
- Perform technical due diligence of development applications.
- 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 current lists of County leases, inventory of County owned real property, and insurance requirements as needed.
- Ensure compliance with Affordable Housing public hearing requirements under Florida Statute 125.379.
- Effectively respond to public inquires and Requests for Service (RFS) regarding County Real Property.

Benchmarks
Deliver high-quality professional products and services for all projects, meeting deadlines on average 95% of the time.

Public Works
Real Property

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Development Review Projects	%	93	90	N/A	90
Real Property Inventory	%	100	100	N/A	100
Lease Inventory	%	100	100	N/A	100
Real Property Acquisitions	%	97	95	N/A	97

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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	344,216	372,904	0	395,278
01501 Cell Phone Stipend	482	480	0	480
02101 FICA	20,436	23,120	0	24,507
02102 Medicare	4,779	5,407	0	5,732
02200 Retirement Contributions	52,410	57,090	0	59,118
02300 Life and Health Insurance	46,674	38,979	0	66,091
03100 Professional Services	3,495	22,175	0	22,175
03400 Other Contractual Services	0	8,100	0	8,100
04000 Travel and Per Diem	0	600	0	0
04001 Travel and Per Diem/Mandatory	0	250	0	0
04002 Travel and Per Diem/Educational	0	750	0	1,960
04200 Freight and Postage	90	400	0	200
04400 Rentals and Leases	1,500	1,800	0	2,000
04401 Rentals and Leases/Pool Vehicles	0	300	0	0
04402 Rentals and Leases/Copier Leases	0	360	0	0
04700 Printing and Binding	43	1,000	0	1,000
04900 Other Current Charges	1,535	1,600	0	1,600
05100 Office Supplies	488	1,000	0	1,000
05195 Non-Capital Computer Equipment	152	1,000	0	700
05199 Other Non-Capital Equipment	140	250	0	250
05200 Operating Supplies	0	1,450	0	1,450
05204 Fuel	0	100	0	0
05207 Computer Supplies	52	0	0	0
05208 Software Licenses	0	200	0	0
05211 Software Services	149	0	0	200
05400 Publications and Memberships	1,556	1,200	0	1,600
05402 Publications/Subscriptions	0	300	0	300
05500 Training	0	5,500	0	5,500
Total Expenses	**478,197**	**546,315**	**0**	**599,241**

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.

04000 - 05500, Adjustments to various accounts to reflect the operational needs anticipated for FY27, no aggregate increase in these line items.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Public Works
Veterans Transit Services

Mission Statement
Enhance the quality of life for Martin County Veterans by providing efficient and reliable transportation to essential services within Martin County.

Services Provided
- On-demand, curb-to-curb transportation provided through Transit Network Company (TNC) with flexible pickup and drop-off locations within Martin County.

Goals and Objectives
- Ensure all qualified Martin County Veterans receive transportation services needed to/from essential resources within Martin County.
- Ensure all qualified Martin County Veterans can reserve their ride in real-time or up to seven days prior to ride date.

Benchmarks
- Provide cost-effective transportation services for Martin County Veterans.

Performance Measures

Description	Unit of Measure	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Veterans Transported	#	588	1,000	N/A	4,000

Outcomes
Martin County veterans will have reliable access to healthcare, employment, and daily needs, enabling greater independence and well-being.

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	51,807	58,855	0	59,783
01400 Overtime	1	0	0	0
01501 Cell Phone Stipend	96	96	0	96
02101 FICA	3,058	3,649	0	3,707
02102 Medicare	715	853	0	867
02200 Retirement Contributions	7,129	8,258	0	8,124
02300 Life and Health Insurance	9,535	16,482	0	14,217
03400 Other Contractual Services	17,188	65,000	0	65,000
03410 Other Contractual Svcs - Staffing	1,348	0	0	0
04700 Printing and Binding	0	200	0	200
04900 Other Current Charges	80	0	0	0
05100 Office Supplies	0	100	0	100
05200 Operating Supplies	497	0	0	0
Total Expenses	**91,456**	**153,493**	**0**	**152,094**

Accounts of Interest
03400 - Transportation contract.

Significant Changes
There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Technology Investment Plan

Technology Investment Plan Program Chart
Total Full-Time Equivalents (FTE) = 0.00

- Administration
- Airport
- Building Department
- Community Development
- Fire Rescue
- General Services
- Growth Management
- Information Technology Services
- Library
- Parks and Recreation
- Public Works
- Utilities & Solid Waste
- Clerk of Circuit Court
- Property Appraiser
- Sheriff
- Supervisor of Elections
- Tax Collector
- Constitutional Officers' TIP Maintenance
- Miscellaneous
- Technology Infrastructure

				FY 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Budget Dollars	**9,595,448**	**13,550,975**	**13,850,205**	**299,230**	**2.21%**

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

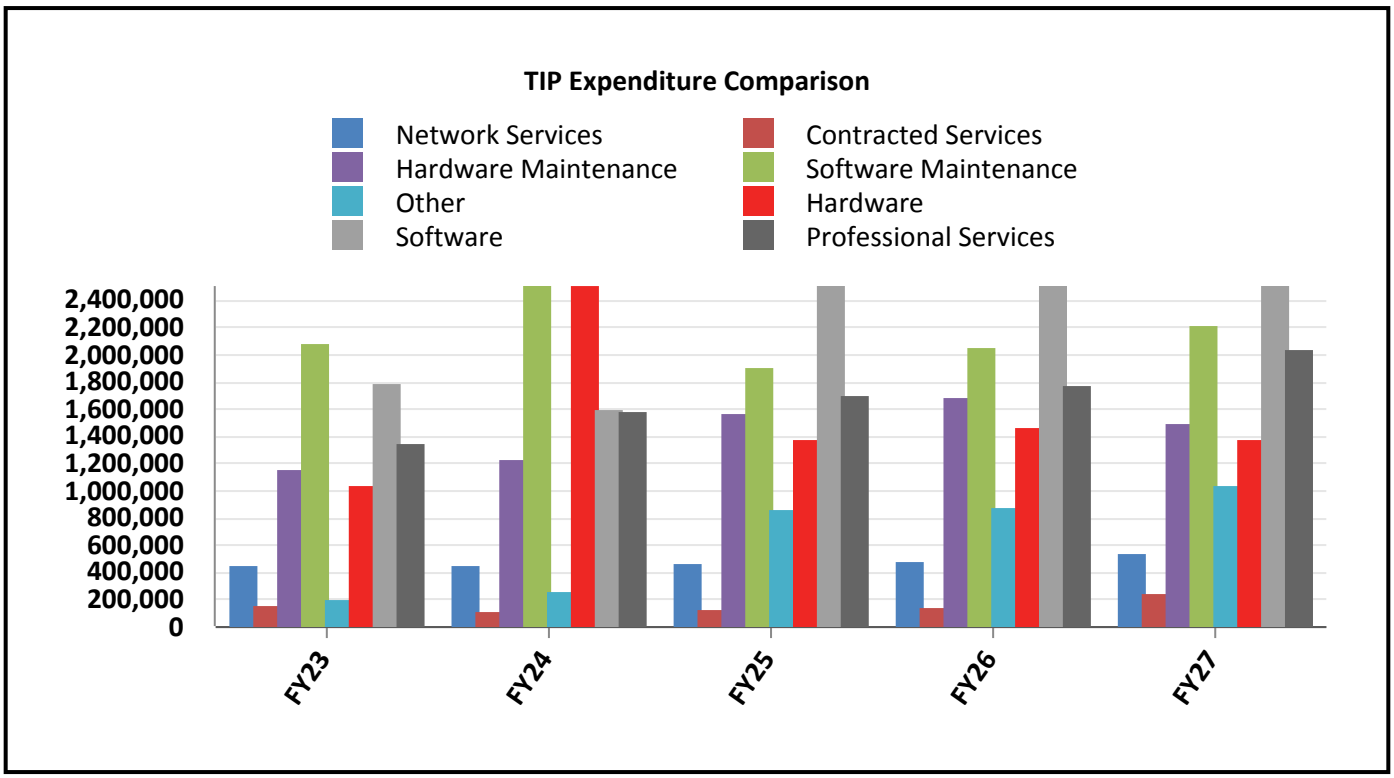
The formulation of business values and probability of success factors are centered on a framework by which the allocation of scarce resources can be directed and accomplishments identified and categorized. The priorities that were adopted are:

- 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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Administration	365,303	394,560	0	494,877
Airport	20,456	11,309	0	12,149
Building Department	380,931	445,852	0	485,074
Community Development	8,827	8,965	0	11,485
Fire Rescue	697,536	937,359	0	1,012,406
General Services	96,376	149,617	0	227,932
Growth Management	131,127	142,982	0	154,238
Information Technology Services	11,300	24,000	0	24,000
Library	435,196	549,210	0	570,006
Parks and Recreation	263,912	390,717	0	383,222
Public Works	444,022	749,187	0	774,468
Utilities and Solid Waste	677,757	1,497,891	0	1,196,866
Clerk of Circuit Court	12,967	71,825	0	73,040
Property Appraiser	54,706	18,500	0	18,500
Sheriff	110,582	287,300	0	287,300
Supervisor of Elections	56,173	69,589	0	41,714
Tax Collector	0	20,000	0	20,000
Constitutional Officers' TIP Maintenance	0	20,000	0	20,000
Miscellaneous	145,788	350,337	0	717,544
Technology Infrastructure	5,682,488	7,411,775	0	7,325,384
Total Expenses	**9,595,448**	**13,550,975**	**0**	**13,850,205**



Technology Investment Plan

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03101 Professional Services-IT	1,024,107	1,780,314	0	1,821,714
03400 Other Contractual Services	1,003,180	2,000	0	92,000
03405 IT Services	108,473	145,490	0	154,108
03410 Other Contractual Svs - Staffing	40,018	221,000	0	221,000
03412 IT Hosting Service	48,685	56,100	0	56,100
04100 Communications	367,845	474,037	0	477,157
04104 Communications-Data/Wireless Svc	7,864	5,000	0	7,500
04200 Freight and Postage	2,158	0	0	0
04400 Rentals and Leases	67,561	76,600	0	77,100
04600 Repairs and Maintenance	0	10,000	0	10,000
04612 Software Maintenance	1,646,307	2,062,745	0	2,225,066
04614 Hardware Maintenance	1,075,620	1,688,151	0	1,494,386
05175 Computer Equipment $1,000-$4999.99	112,412	60,000	0	60,000
05179 Other Equipment $1000-$4999.99	2,674	6,000	0	6,000
05195 Non-Capital Computer Equipment	449,808	352,310	0	352,310
05199 Other Non-Capital Equipment	77,923	10,000	0	10,000
05207 Computer Supplies	2,126	0	0	0
05208 Software Licenses	68,343	259,055	0	282,560
05211 Software Services	3,020,661	4,408,649	0	4,603,765
05500 Training	0	14,000	0	14,000
06200 Buildings	139,838	0	0	0
06201 Buildings- Professional Services	1,160	0	0	0
06300 Improvements other than Buildings	0	0	0	0
06400 Furniture and Equipment	(104)	0	0	0
06401 Computer Equipment	178,412	1,043,421	0	949,670
06800 Intangible Assets	150,380	0	0	0
09902 Budget Reserves / Capital Outlay	0	876,103	0	935,769
Total Expenses	**9,595,448**	**13,550,975**	**0**	**13,850,205**

Any variances are due to contractual changes, new programs/project initiatives, increases in replacement programs, evolving operational needs, and new project requests for support of County Services to residents.

Technology Investment Plan

Revenues

Revenue Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Grants	1,000,000	0	0	0
General Fund	6,116,788	9,491,067	0	9,953,321
Building and Permitting Fund	385,508	453,002	0	485,074
Consolidated Fire/EMS	489,139	747,756	0	794,516
Unincorporated MSTU	210,154	351,172	0	352,980
Consolidated Parks	78,167	145,043	0	156,608
Stormwater MSTU	19,629	42,880	0	47,488
Countywide Road MSTU	5,876	9,652	0	10,452
Road Projects	328,260	446,346	0	491,847
Other County Capital Projects	1,031	2,320	0	3,520
Beaches	9,085	10,017	0	10,424
Community Broadband Network	79,128	97,000	0	97,000
Sailfish Splash Waterpark	9,905	19,974	0	22,524
$30 LCL ORD-CT Facilities FS318.18	0	20,000	0	20,000
Sand Dune Cafe	4,529	0	0	0
Water and Sewer Utilities	670,367	1,466,070	0	1,158,740
Seaside Cafe	17,059	5,120	0	5,120
Vehicle Maintenance	53,636	82,024	0	82,314
Jensen Beach Mooring Facility	0	200	0	5,700
Manatee Pocket Mooring Field	0	200	0	5,700
Airport	20,456	11,309	0	12,149
Solid Waste	13,052	31,821	0	38,126
Golf Course	72,055	105,570	0	73,170
Tourist Development	11,237	12,432	0	23,432
CRA Administration	387	0	0	0
Revenue Totals	**9,595,448**	**13,550,975**	**0**	**13,850,205**

Technology Investment Plan
Administration

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03101 Professional Services-IT	15,190	0	0	0
03400 Other Contractual Services	0	2,000	0	2,000
04612 Software Maintenance	0	3,600	0	3,600
04614 Hardware Maintenance	0	1580	0	1,580
05211 Software Services	350,113	373,629	0	487,697
06401 Computer Equipment	0	13,751	0	0
Total Expenses	**365,303**	**394,560**	**0**	**494,877**

Accounts of Interest
03400 - Martin County Television (MCTV) broadcasting service.
05211 - Contractual adjustments for various software services.
06401 - Removal of a one-time purchase of two servers for MCTV services from FY26.

Technology Investment Plan
Airport

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03101 Professional Services-IT	4,583	5,000	0	5,000
05195 Non-Capital Computer Equipment	12,713	0	0	0
05211 Software Services	3,160	3,692	0	4,532
09902 Budget Reserves/ Capital Outlay	0	2,617	0	2,617
Total Expenses	**20,456**	**11,309**	**0**	**12,149**

Accounts of Interest

03101 - Professional Services-IT for website maintenance and support.
05211 - Contractual adjustments for various software services.
09902 - Desktop replacement program.

Technology Investment Plan
Building Department

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03101 Professional Services-IT	123,467	139,125	0	142,125
03405 IT Services	1,922	3,200	0	8,000
04612 Software Maintenance	895	1,100	0	1,300
05195 Non-Capital Computer Equipment	0	9,869	0	9,869
05211 Software Services	254,647	281,998	0	313,220
09902 Budget Reserves/ Capital Outlay	0	10,560	0	10,560
Total Expenses	**380,931**	**445,852**	**0**	**485,074**

Accounts of Interest
03101 - Adjustments for Professional Services-IT used for mapping services and website maintenance and support.
03405 - Adjustment for payment process service.
05211 - Contractual adjustments for various software services.
09902 - Desktop replacement program.

Technology Investment Plan
Community Development

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03101 Professional Services - IT	7	375	0	375
05211 Software Services	8,820	8,590	0	11,110
Total Expenses	**8,827**	**8,965**	**0**	**11,485**

Accounts of Interest

03101 - Contractual adjustments for professional services-IT for permitting and citizen services system.
05211 - $2,520 adjustment for citizen customer outreach and digital marketing initiatives.

Technology Investment Plan
Fire Rescue

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03101 Professional Services-IT	35,200	19,375	0	19,375
03400 Other Contractual Services	0	0	0	90,000
03412 IT Hosting Service	7,725	10,500	0	10,500
04100 Communications	2,972	8,000	0	8,200
04612 Software Maintenance	152,898	165,650	0	163,150
04614 Hardware Maintenance	0	4,000	0	4,000
05175 Computer Equipment $1,000-$4999.99	29,460	4,000	0	4,000
05179 Other Equipment $1000-$4999.99	0	6,000	0	6,000
05195 Non-Capital Computer Equipment	138,554	109,743	0	109,743
05211 Software Services	330,728	465,624	0	532,971
06401 Computer Equipment	0	100,000	0	20,000
09902 Budget Reserves/ Capital Outlay	0	44,467	0	44,467
Total Expenses	**697,536**	**937,359**	**0**	**1,012,406**

Accounts of Interest

03101 - Professional services-IT used for permitting and citizen services system and mapping services.
03400 - One-time budget request for radio & cellular antenna system for Fire Station #16.
03412 - IT Hosting Service for emergency medical services.
05211 - Contractual adjustments for various software services.
06401 - Network equipment replacement plan for critical County services ($20k) and removal of a one-time purchase of mobile radio equipment for fleet expansion ($80k).
09902 - Desktop replacement program for Fire Rescue Administration and Martin County Training Facility.

Technology Investment Plan
General Services

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
04200 Freight and Postage	76	0	0	0
04612 Software Maintenance	65,063	70,908	0	131,610
04614 Hardware Maintenance	579	0	0	0
05195 Non-Capital Computer Equipment	36	14,967	0	14,967
05208 Software Licenses	1,013	1,930	0	2,210
05211 Software Services	22,412	31,279	0	48,612
06401 Computer Equipment	7,198	20,000	0	20,000
09902 Budget Reserves/ Capital Outlay	0	10,533	0	10,533
Total Expenses	**96,376**	**149,617**	**0**	**227,932**

Accounts of Interest
04612 - Contractual adjustments for asset and work management software maintenance.
05211 - Contractual adjustments for various software services.
06401 - Network equipment replacement program for critical County services.
09902 - Desktop replacement program.

Technology Investment Plan
Growth Management

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03101 Professional Services-IT	70	3,625	0	3,625
04200 Freight and Postage	9	0	0	0
04614 Hardware Maintenance	6,410	0	0	0
05175 Computer Equipment $1,000-$4999.99	1,785	0	0	0
05195 Non-Capital Computer Equipment	380	3,762	0	3,762
05211 Software Services	122,473	127,455	0	138,711
09902 Budget Reserves/ Capital Outlay	0	8,140	0	8,140
Total Expenses	**131,127**	**142,982**	**0**	**154,238**

Accounts of Interest
03101 - Professional Services-IT for mapping services.
05211 - Contractual adjustments in various software services.
09902 - Desktop replacement program.

Technology Investment Plan
Information Technology Services

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03101 Professional Services-IT	8,300	24,000	0	24,000
05211 Software Services	3,000	0	0	0
Total Expenses	**11,300**	**24,000**	**0**	**24,000**

Accounts of Interest

03101 - Professional Services-IT for mapping services.

Technology Investment Plan
Library

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03101 Professional Services-IT	9,500	0	0	0
04100 Communications	2,780	4,650	0	4,650
04200 Freight and Postage	157	0	0	0
04612 Software Maintenance	25,912	32,925	0	34,275
04614 Hardware Maintenance	63,395	94,160	0	92,810
05175 Computer Equipment $1,000-$4999.99	7,601	0	0	0
05195 Non-Capital Computer Equipment	99,389	63,150	0	63,150
05199 Other Non-Capital Equipment	3,064	0	0	0
05207 Computer Supplies	1,172	0	0	0
05211 Software Services	222,225	321,514	0	342,310
09902 Budget Reserves/ Capital Outlay	0	32,811	0	32,811
Total Expenses	**435,196**	**549,210**	**0**	**570,006**

Accounts of Interest

05211 - Contractual adjustment for various software services and for end-of-life replacements.
09902 - Desktop replacement program.

Technology Investment Plan
Parks and Recreation

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03101 Professional Services-IT	25,667	28,000	0	28,000
04100 Communications	720	12,899	0	12,849
04612 Software Maintenance	58,000	60,385	0	64,385
04614 Hardware Maintenance	0	2,100	0	2,100
05175 Computer Equipment $1,000-$4999.99	14,632	0	0	0
05195 Non-Capital Computer Equipment	11,481	8,811	0	8,811
05211 Software Services	153,412	221,187	0	209,742
06401 Computer Equipment	0	30,000	0	30,000
09902 Budget Reserves/ Capital Outlay	0	27,335	0	27,335
Total Expenses	**263,912**	**390,717**	**0**	**383,222**

Accounts of Interest
03101 - Professional Services-IT for website maintenance and support.
04612 - Contractual adjustments for asset and work management software maintenance.
05211 - Contractual adjustments for various software services.
06401 - Network equipment replacement program for critical County services.
09902 - Desktop replacement program.

Technology Investment Plan
Public Works

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03101 Professional Services-IT	138,382	197,375	0	200,375
04100 Communications	470	1,550	0	1,550
04612 Software Maintenance	93,407	102,616	0	108,386
05175 Computer Equipment $1,000-$4999.99	8,216	0	0	0
05195 Non-Capital Computer Equipment	1,795	8,508	0	8,508
05208 Software Licenses	265	97,750	0	78,265
05211 Software Services	201,487	293,717	0	329,713
09902 Budget Reserves/ Capital Outlay	0	47,671	0	47,671
Total Expenses	**444,022**	**749,187**	**0**	**774,468**

Accounts of Interest

03101 - Professional services-IT used for permitting and citizen services system and mapping services.
04612 - Contractual adjustments for asset and work management software maintenance.
05208 - Contractual adjustments for floodplain management software.
05211 - Contractual adjustments for various software services.
09902 - Desktop replacement program.

Technology Investment Plan
Utilities and Solid Waste

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03101 Professional Services-IT	165,193	250,875	0	253,875
04100 Communications	3,629	6,300	0	6,300
04612 Software Maintenance	244,985	270,545	0	201,435
04614 Hardware Maintenance	7,376	8,095	0	8,500
05175 Computer Equipment $1,000-$4999.99	23,820	0	0	0
05195 Non-Capital Computer Equipment	61,598	48,997	0	48,997
05208 Software Licenses	1,600	11,375	0	12,085
05211 Software Services	169,555	849,029	0	612,999
06401 Computer Equipment	0	22,500	0	22,500
09902 Budget Reserves/ Capital Outlay	0	30,175	0	30,175
Total Expenses	**677,757**	**1,497,891**	**0**	**1,196,866**

Accounts of Interest

03101 - Contractual adjustments for mapping services and asset and work management software maintenance.
04612 - Contractual adjustments due to the FY26 Utility billing system upgrade.
05211 - Contractual adjustments in various software services and removal of a one-time FY26 budget request for the Utility billing system upgrade.
06401 - Network equipment replacement program for critical County services.
09902 - Desktop replacement program.

Technology Investment Plan
Clerk of Circuit Court

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
04200 Freight and Postage	1	0	0	0
04612 Software Maintenance	2,000	2,000	0	2,000
05211 Software Services	10,966	61,685	0	62,900
09902 Budget Reserves/ Capital Outlay	0	8,140	0	8,140
Total Expenses	**12,967**	**71,825**	**0**	**73,040**

Accounts of Interest
05211 - Contractual adjustments for various software services.
09902 - Desktop replacement program for the Finance Division.

Technology Investment Plan
Property Appraiser

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03101 Professional Services-IT	21,280	0	0	0
05211 Software Services	33,426	18,500	0	18,500
Total Expenses	**54,706**	**18,500**	**0**	**18,500**

Accounts of Interest
05211 - Constant level of funding for mapping services.

Technology Investment Plan
Sheriff

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03101 Professional Services-IT	20,694	0	0	0
04100 Communications	700	1,300	0	1,300
04104 Communications-Data/Wireless Svs	872	0	0	0
04200 Freight and Postage	30	0	0	0
05195 Non-Capital Computer Equipment	23,979	0	0	0
05199 Other Non-Capital Equipment	38,218	0	0	0
05211 Software Services	15,515	18,000	0	18,000
06400 Furniture and Equipment	(104)	0	0	0
06401 Computer Equipment	10,678	268,000	0	268,000
Total Expenses	**110,582**	**287,300**	**0**	**287,300**

Accounts of Interest

06401 - Radio replacement program ($60k) and a one-time FY27 budget request for additional portable and mobile radios ($208k) to support ongoing critical County services.

Technology Investment Plan
Supervisor of Elections

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03101 Professional Services-IT	52,589	65,629	0	36,414
05211 Software Services	3,583	3,960	0	5,300
Total Expenses	**56,173**	**69,589**	**0**	**41,714**

Accounts of Interest

03101 - Professional Services-IT for desktop support and applications.
05211 - Contractual adjustments for various software services.

Technology Investment Plan
Tax Collector

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
06401 Computer Equipment	0	20,000	0	20,000
Total Expenses	**0**	**20,000**	**0**	**20,000**

Accounts of Interest
06401 - No significant changes in network equipment replacement program.

Technology Investment Plan
Constitutional Officers' TIP Maintenance

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
06401 Computer Equipment	0	20,000	0	20,000
Total Expenses	**0**	**20,000**	**0**	**20,000**

Accounts of Interest

06401 - There are no significant changes in Constitutional Offices communications equipment.

Technology Investment Plan
Miscellaneous

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03101 Professional Services-IT	29	2,250	0	235,550
03412 IT Hosting Services	0	0	0	45,100
04100 Communications	0	22,220	0	22,220
04612 Software Maintenance	0	1,500	0	0
05175 Computer Equipment $1,000-$4999.99	6,049	6,000	0	6,000
05195 Non-Capital Computer Equipment	23,986	54,503	0	54,503
05199 Other Non-Capital Equipment	53	0	0	0
05207 Computer Supplies	954	0	0	0
05211 Software Services	114,717	184,644	0	274,951
09902 Budget Reserves / Capital Outlay	0	79,220	0	79,220
Total Expenses	**145,788**	**350,337**	**0**	**717,544**

Accounts of Interest

03101 - Professional Services-IT for website maintenance and support.
03412 - IT hosting services for the County website reallocated from Technology Infrastructure.
04612 - Hosting services for the County website reallocated to account 03412.
05211 - Contractual adjustments for various software services.
09902 - Desktop replacement program for Administration, County Attorney, and Information Technology Services departments.

Technology Investment Plan
Technology Infrastructure

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03101 Professional Services-IT	403,955	1,044,685	0	873,000
03400 Other Contractual Services	1,003,180	0	0	0
03405 IT Services	106,551	142,290	0	146,108
03410 Other Contractual Svcs - Staffing	40,018	221,000	0	221,000
03412 IT Hosting Service	40,960	45,600	0	500
04100 Communications	356,573	417,118	0	420,088
04104 Communications-Data/Wireless Svc	6,992	5,000	0	7,500
04200 Freight and Postage	1,885	0	0	0
04400 Rentals and Leases	67,561	76,600	0	77,100
04600 Repairs and Maintenance	0	10,000	0	10,000
04612 Software Maintenance	1,003,148	1,351,516	0	1,514,925
04614 Hardware Maintenance	997,859	1,578,216	0	1,385,396
05175 Computer Equipment $1,000-$4999.99	20,848	50,000	0	50,000
05179 Other Equipment $1,000-$4999.99	2,674	0	0	0
05195 Non-Capital Computer Equipment	75,897	30,000	0	30,000
05199 Other Non-Capital Equipment	36,588	10,000	0	10,000
05208 Software Licenses	65,466	148,000	0	190,000
05211 Software Services	1,000,421	1,144,146	0	1,192,497
05500 Training	0	14,000	0	14,000
06200 Buildings	139,838	0	0	0
06201 Buildings- Professional Services	1,160	0	0	0
06401 Computer Equipment	160,536	549,170	0	549,170
06800 Intangible Assets	150,380	0	0	0
09902 Budget Reserves / Capital Outlay	0	574,434	0	634,100
Total Expenses	**5,682,488**	**7,411,775**	**0**	**7,325,384**

Accounts of Interest

03101 - Professional Services-IT for various countywide applications.
03405 - Contractual adjustments for IT Services for providing ITS initiatives.
03410 - Contractual staffing for various applications and countywide infrastructure support, including new projects and impacts to existing applications.
03412 - IT Hosting Service for the County website reallocated to Miscellaneous.
04612 - Contractual adjustments in various software maintenance.
04614 - Contractual adjustments for hardware maintenance due to new initiatives supporting County services to citizens.
05208 - Contractual adjustments in various software licenses.
05211 - Contractual adjustments in various software services.
06401 - Network and enterprise database replacement programs for critical County services.
09902 - Replacement programs for County data storage, telephone equipment, time clocks, and firewalls.

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) = 13.00
- **Customer Service**
  Total Full Time Equivalents (FTE) = 19.00
- **Maintenance - Water**
  Total Full Time Equivalents (FTE) = 22.70
- **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 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**148.00**	**149.00**	**149.00**	**0.00**	**0.00%**
Total Budget Dollars	**59,381,814**	**69,769,431**	**74,089,687**	**4,320,256**	**6.19%**

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.

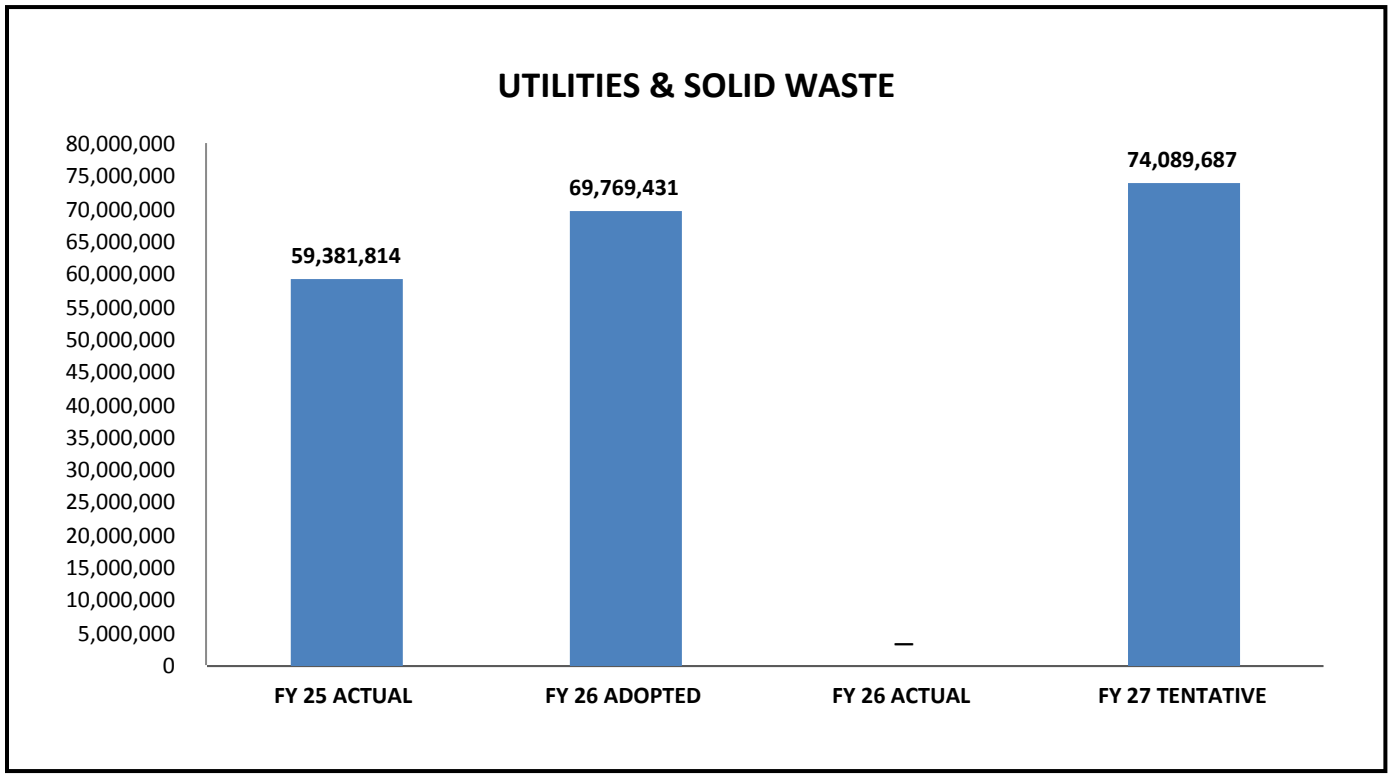
During the fiscal year the Department will:

- 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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Administration	4,105,994	5,312,660	0	5,436,799
Transfer Station Operations	22,930,568	24,851,374	0	25,743,461
Pump Out Boat	184,378	237,075	0	246,926
Construction and Debris	8,381,495	9,387,118	0	10,268,082
Technical Services	1,456,366	1,940,690	0	1,917,013
Customer Service	2,097,049	2,178,774	0	2,706,560
Maintenance - Water	3,610,857	4,462,523	0	4,583,556
Maintenance - Sewer	4,975,999	6,008,073	0	6,629,995
Treatment Water	5,740,400	6,963,105	0	7,521,748
Treatment Sewer	4,810,456	5,555,828	0	6,213,084
Long-Term Care	417,683	1,012,495	0	1,009,799
Renewal & Replacement	117,916	1,104,482	0	1,034,403
Water/Sewer Assessment Impr.	131,622	200,000	0	211,000
Hazardous Waste	421,032	555,234	0	567,261
Total Expenses	**59,381,814**	**69,769,431**	**0**	**74,089,687**



Utilities & Solid Waste

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	9,323,169	9,714,866	0	10,139,877
01202 PTO Payout	99,906	16,682	0	16,682
01203 Standby Pay	203,050	126,500	0	126,500
01400 Overtime	370,018	298,900	0	307,900
01501 Cell Phone Stipend	23,601	22,199	0	26,519
02101 FICA	584,686	597,658	0	628,673
02102 Medicare	136,745	139,774	0	147,028
02200 Retirement Contributions	1,438,005	1,419,821	0	1,443,920
02201 Pension Expense Npl Adjust	(414,877)	0	0	0
02300 Life and Health Insurance	1,887,897	2,209,457	0	2,414,140
02610 Other Postemployment Benefits	68,182	130,500	0	130,500
03100 Professional Services	789,208	1,379,000	0	1,432,500
03103 Prof Serv-Outside Counsel-Non-Lit	25,248	26,075	0	26,075
03400 Other Contractual Services	21,407,849	24,821,478	0	25,966,114
03401 Sludge Removal	1,646,465	1,500,000	0	1,700,000
03402 Bulk Water and Sewer Purchases	69,059	99,500	0	71,500
03403 Tax Collector Commissions & Fees	424,561	443,818	0	468,000
03404 Janitorial Services	94,510	103,687	0	119,476
03407 Transfer Station Disposal Cost	5,598,882	5,754,272	0	6,415,632
03408 C&D Disposal Cost	2,847,956	3,157,460	0	3,160,806
03409 Mowing & Landscaping Services	254,017	383,534	0	386,200
03410 Other Contractual Svcs - Staffing	647,266	1,241,720	0	1,199,137
03411 Landfill Closure Cost	(338,133)	0	0	0
03413 Banking Fees	402,670	434,500	0	471,100
04000 Travel and Per Diem	0	4,900	0	4,900
04001 Travel and Per Diem/Mandatory	0	5,400	0	5,400
04002 Travel and Per Diem/Educational	28,632	41,365	0	42,365
04100 Communications	15,620	25,445	0	25,670
04101 Communications- Cell Phones	33,225	46,660	0	47,460
04104 Communications-Data/Wireless Svcs	82,876	81,537	0	104,237
04200 Freight and Postage	297,291	321,440	0	367,740
04300 Utility Services	674	750	0	1,080
04301 Electricity	2,714,362	3,006,009	0	3,012,204
04303 Water/Sewer Services	2,039	11,700	0	20,900
04304 Garbage/Solid Waste Services	15,916	34,100	0	34,100
04400 Rentals and Leases	95,432	91,877	0	92,377
04402 Rentals and Leases/Copier Leases	26,910	38,502	0	39,852
04406 Rentals and Leases/Light Fleet	0	0	0	100,000
04600 Repairs and Maintenance	489,429	1,574,106	0	1,524,106
04601 Pump Station Repair	36,936	0	0	0
04603 Lift Station Repair and Maintenance	170,908	383,200	0	383,200
04604 Manholes Repair and Maintenance	307,287	145,000	0	273,000
04610 Vehicle Repair and Maintenance	488,076	603,500	0	629,850

Utilities & Solid Waste

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
04611 Building Repair and Maintenance	493,295	647,400	0	647,400
04612 Software Maintenance	2,070	0	0	0
04614 Hardware Maintenance	0	300	0	300
04700 Printing and Binding	9,624	47,700	0	47,700
04800 Promotional Activities	0	7,000	0	7,000
04900 Other Current Charges	35,391	65,600	0	66,950
04901 Indirect Costs	2,474,544	3,027,230	0	3,027,230
04990 Bad Debt Expense	1,047	0	0	0
05100 Office Supplies	25,884	39,500	0	40,800
05175 Computer Equipment $1,000-$4999.99	3,305	0	0	0
05179 Other Equipment $1000-$4999.99	28,410	20,832	0	20,832
05195 Non-Capital Computer Equipment	37,944	0	0	0
05199 Other Non-Capital Equipment	48,073	110,615	0	102,115
05200 Operating Supplies	1,123,472	591,388	0	1,149,255
05201 Chemicals	2,104,568	2,557,900	0	3,394,750
05203 New Service Water Meters	0	175,000	0	175,000
05204 Fuel	389,985	624,820	0	624,820
05205 Electrical Supplies	106,895	142,500	0	177,500
05207 Computer Supplies	425	0	0	500
05208 Software Licenses	6,476	8,971	0	28,971
05209 Landscape Materials	0	2,000	0	2,000
05211 Software Services	3,761	0	0	0
05300 Road Materials and Supplies	15,282	102,500	0	100,340
05400 Publications and Memberships	20,713	14,396	0	17,396
05402 Publications/Subscriptions	1,021	4,575	0	4,875
05500 Training	54,074	119,830	0	119,830
06200 Buildings	0	230,000	0	100,000
06300 Improvements Other Than Buildings	0	691,900	0	570,000
06400 Furniture and Equipment	0	100,582	0	157,403
Total Expenses	**59,381,814**	**69,769,431**	**0**	**74,089,687**

Revenues

Revenue Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Solid Waste	33,401,749	37,583,693	0	39,423,763
Consolidated - Operating	25,654,736	31,081,256	0	33,631,521
Consolidated R&R	117,916	1,104,482	0	1,034,403
Grants	207,413	0	0	0
Revenue Totals	**59,381,814**	**69,769,431**	**0**	**74,089,687**

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Invoices Processed	#	13,846	12,925	N/A	12,925
Invoices Totals	$	75,502,332	40,584,301	N/A	40,584,301
Request for Service Complete Rate	%	84	95	N/A	95
Request for Service (Completed)	#	1,809	1,000	N/A	1,000
Training for CEU'S, Licenses, etc.	#	106	125	N/A	125
Bad Debt $	$	20,299	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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	935,864	938,043	0	999,702
01202 PTO Payout	17,977	0	0	0
01400 Overtime	1,220	0	0	0
01501 Cell Phone Stipend	2,780	2,610	0	3,570
02101 FICA	57,065	58,159	0	61,981
02102 Medicare	13,350	13,601	0	14,495
02200 Retirement Contributions	153,833	154,329	0	161,572
02201 Pension Expense Adjust	-414,877	0	0	0
02300 Life and Health Insurance	152,962	174,231	0	189,211
02610 Other Postemployment Benefits	68,182	130,500	0	130,500
03100 Professional Services	90,447	151,000	0	151,000
03103 Prof Serv-Outside Counsel-Non-Lit	9,500	26,075	0	26,075
03400 Other Contractual Services	4,626	4,969	0	6,119
03403 Tax Collector Commissions & Fees	424,561	443,818	0	468,000
03404 Janitorial Services	5,213	9,003	0	9,002
03410 Other Contractual Svcs - Staffing	20,192	61,846	0	61,846
04000 Travel and Per Diem	0	300	0	300
04002 Travel and Per Diem/Educational	6,833	4,700	0	5,700
04100 Communications	49	845	0	845
04101 Communications- Cell Phones	520	2,760	0	2,760
04104 Communications-Data/Wireless Svcs	469	672	0	672
04200 Freight and Postage	37,574	40,100	0	43,600
04301 Electricity	0	9,390	0	9,390
04303 Water/Sewer Services	306	6,840	0	6,840
04400 Rentals and Leases	564	2,837	0	2,837
04402 Rentals and Leases/Copier Leases	1,884	2,825	0	2,825
04600 Repairs and Maintenance	0	522	0	522
04610 Vehicle Repair and Maintenance	1,527	1,500	0	2,100
04611 Building Repair and Maintenance	1,042	2,500	0	2,500
04612 Software Maintenance	240	0	0	0
04700 Printing and Binding	581	1,250	0	1,250
04900 Other Current Charges	8,248	12,020	0	13,370
04901 Indirect Costs	2,474,544	3,027,230	0	3,027,230
04990 Bad Debt Expense	1,047	0	0	0
05100 Office Supplies	1,935	3,570	0	3,870
05175 Computer Equipment $1,000-$4999.99	1,485	0	0	0
05195 Non-Capital Computer Equipment	984	0	0	0
05199 Other Non-Capital Equipment	443	5,585	0	5,585
05200 Operating Supplies	2,726	5,105	0	5,105
05204 Fuel	437	2,500	0	2,500
05208 Software Licenses	1,200	110	0	110
05400 Publications and Memberships	13,719	5,910	0	7,910
05402 Publications/Subscriptions	0	825	0	825

Utilities & Solid Waste
Administration

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05500 Training	4,743	4,580	0	5,080
Total Expenses	**4,105,994**	**5,312,660**	**0**	**5,436,799**

Accounts of Interest

03100 - Financial services/rate consulting ($40k), monitoring of well abandonment ($15k), water quality evaluations ($50k), and recycling environmental awareness programs ($46k).
03103 - Legal services for franchise agreements and utility matters ($150k).
03400 - Carpet cleaning ($870), courier service ($4.4k), security system ($650) and pest control ($152). Increase attributable to realized cost increases for these services in FY27.
03403 - Tax Collector fees are 2% of the anticipated collections of the solid waste assessments ($468k).
03404 - Administration's share of janitorial services in the main office ($9k).
03410 - Contractual staffing for assisting Utilities' with billing and meter reading software for the Customer Service division.
04002 - Increase based on travel and per diem costs associated with staff attendance at conferences and participation in training programs required for positions to maintain current level of service.
04200 - Increase based on actual cost incurred during FY26 for postage and shipping charges.
04610 - Increase reflects projected vehicle repair and maintenance expenses necessary to maintain current level of service.
04900 - Increase to support anticipated cost for other current charges for the division.
05100 - Increase required to maintain current level of service.
05400 - Increase based on publications and professional memberships cost required for positions 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 changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Recycling Diversion Savings- Avg Monthly	$	22,812	110,000	N/A	110,000
Waste Processed-Avg Monthly	#	10,075	12,000	N/A	12,000
Recycled-Effectiveness	%	4	15	N/A	15
Materials Recycled - Monthly	#	445	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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	538,897	537,417	0	553,897
01202 PTO Payout	6,002	0	0	0
01400 Overtime	27,824	21,500	0	28,000
01501 Cell Phone Stipend	749	693	0	1,173
02101 FICA	32,802	33,320	0	34,342
02102 Medicare	7,671	7,793	0	8,032
02200 Retirement Contributions	82,031	77,733	0	77,915
02300 Life and Health Insurance	139,240	148,195	0	172,847
03100 Professional Services	0	30,000	0	30,000
03400 Other Contractual Services	15,793,611	17,567,216	0	17,703,248
03404 Janitorial Services	49,666	45,360	0	53,500
03407 Transfer Station Disposal Cost	5,598,882	5,754,272	0	6,415,632
03410 Other Contractual Svcs - Staffing	26,464	56,000	0	56,000
03413 Banking Fees	88,039	100,000	0	115,000
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	1,524	2,000	0	2,000
04101 Communications- Cell Phones	1,963	2,000	0	2,500
04104 Communications-Data/Wireless Svcs	1,764	1,500	0	2,100
04200 Freight and Postage	5,115	4,500	0	8,000
04301 Electricity	25,761	25,000	0	27,500
04303 Water/Sewer Services	714	0	0	3,600
04400 Rentals and Leases	13,295	5,000	0	5,000
04402 Rentals and Leases/Copiers	1,362	1,800	0	2,100
04406 Rentals and Leases/Light Fleet	0	0	0	10,000
04600 Repairs and Maintenance	27,040	85,000	0	85,000
04610 Vehicle Repair and Maintenance	100,278	126,000	0	131,000
04611 Building Repair and Maintenance	273,886	85,000	0	85,000
04612 Software Maintenance	1,830	0	0	0
04700 Printing and Binding	508	15,000	0	15,000
04900 Other Current Charges	1,309	9,000	0	9,000
05100 Office Supplies	4,970	4,000	0	5,000
05179 Other Equipment $1000-$499.99	5,781	0	0	0
05199 Other Non-Capital Equipment	2,301	5,000	0	5,000
05200 Operating Supplies	14,688	21,000	0	21,000
05201 Chemicals	254	2,500	0	2,500
05204 Fuel	44,920	60,000	0	60,000
05205 Electrical Supplies	399	1,500	0	1,500
05208 Software Licenses	1,809	5,000	0	0
05211 Software Services	3,600	0	0	0
05400 Publications and Memberships	0	75	0	75
05500 Training	3,618	8,000	0	8,000
Total Expenses	**22,930,568**	**24,851,374**	**0**	**25,743,461**

Utilities & Solid Waste
Transfer Station Operations

Accounts of Interest

03100 - Professional, engineering, environmental and legal review services for solid waste agreements ($30k).
03400 - Garbage collection ($16.04M) 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 ($746.46k), recycling collection ($753.84k), Keep Martin Beautiful for litter control in Martin County ($69.53k), fire system monitoring ($27k) security at landfill ($28k), promotion of solid waste programs, ($10k) pest control services ($12k), courier service ($7.5k), and uniform services ($7.4k). Increase based on changes in contractual rates and volume for the level of services.
03404 - Janitorial services for the Administration building and the division ($53.5k). Increase based on rate for service.
03407 - The cost of garbage disposal from the Transfer Station to Okeechobee Landfill ($5.9M). Single stream recycling and clean cardboard to St Lucie County ($516k). Increase attributable to contractual rates, anticipated service volumes, and the addition of recycling services provided through St. Lucie County.
03410 - Contractual staffing for maintenance at the Landfill ($56k).
03413 - Banking fees for division ($115k). Increase attributable to actual banking costs needed to sustain the current level of service.
04101 - 04104 - Increase based on actual cost for cell phone and data services.
04200 - Increase based on actual cost incurred during FY26 for freight and shipping charges.
04301 - Increase attributable to higher electricity usage required to maintain current operational levels within the division.
04303 - Increase reflects anticipated water and sewer consumption for the division.
04402 - Increase reflects anticipated usage for copier rental and leases for the division.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
04610 - Increase reflects projected vehicle repair and maintenance expenses necessary to maintain current level of service.
05100 - Increase based on actual cost for office supplies to maintain current level of service.
05208 - Reallocated to Utilities and Solid Waste Technology Investment Plan (TIP) for software maintenance for the division.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Annual Gallons Pumped Out	#	206,159	170,000	N/A	170,000
Annual # of Boats Pumped Out	#	4,665	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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	98,433	96,862	0	103,267
01400 Overtime	17	1,400	0	1,400
02101 FICA	5,668	6,005	0	6,403
02102 Medicare	1,326	1,405	0	1,497
02200 Retirement Contributions	13,343	13,590	0	14,034
02300 Life and Health Insurance	20,222	21,891	0	23,753
03100 Professional Services	9,975	10,000	0	13,500
03400 Other Contractual Services	0	15,000	0	11,500
04101 Communications- Cell Phones	1,002	1,050	0	1,050
04200 Freight and Postage	468	350	0	500
04400 Rentals and Leases	5,962	6,600	0	7,100
04600 Repairs and Maintenance	17,274	15,100	0	15,100
04700 Printing and Binding	0	300	0	300
04800 Promotional Activities	0	5,000	0	5,000
04900 Other Current Charges	18	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	19,300	0	19,300
05200 Operating Supplies	1,164	3,950	0	3,950
05204 Fuel	9,507	12,000	0	12,000
05208 Software Licenses	0	110	0	110
Total Expenses	**184,378**	**237,075**	**0**	**246,926**

Accounts of Interest

03100 - Educational campaign for Pump Out Boat ($13.5k).
03400 - Services to maintain pump stations for Pump Out Boat ($11.5k) for FY27.
04200 - Increase required to maintain current level of service.
04400 - Increase based on fees for storage services for Pump out boat rental cost.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
C&D Materials Recycled	#	10,015	25,000	N/A	25,000
C&D Waste Processed	#	11,663	6,600	N/A	66,000
C&D Materials % Recycled	%	86	65	N/A	65
Yard Waste Recycled	#	0	86,000	N/A	86,000
Yard Waste % Recycled	%	0	100	N/A	100
Yard Waste Processed	#	0	90,000	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.

Utilities & Solid Waste
Construction and Debris

Staffing Summary

Job Title	FY 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	438,207	451,214	0	469,968
01202 PTO Payout	3,423	0	0	0
01400 Overtime	23,070	21,500	0	24,000
01501 Cell Phone Stipend	1,284	1,227	0	1,707
02101 FICA	27,211	27,975	0	29,138
02102 Medicare	6,364	6,543	0	6,815
02200 Retirement Contributions	67,833	65,639	0	66,509
02300 Life and Health Insurance	93,762	100,622	0	117,617
03100 Professional Services	0	20,000	0	20,000
03400 Other Contractual Services	4,600,217	5,049,763	0	5,881,717
03404 Janitorial Services	0	3,000	0	3,000
03408 C&D Disposal Cost	2,847,956	3,157,460	0	3,160,806
03410 Other Contractual Services - Staffing	7,425	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	655	1,000	0	1,000
04101 Communications- Cell Phones	0	1,000	0	1,000
04200 Freight and Postage	3,461	2,600	0	4,000
04301 Electricity	5,809	21,000	0	21,000
04303 Water/Sewer Services	510	0	0	2,680
04400 Rentals and Leases	2,226	4,800	0	4,800
04402 Rentals and Leases/Copier Leases	0	1,800	0	1,800
04600 Repairs and Maintenance	43,194	52,000	0	52,000
04610 Vehicle Repair and Maintenance	90,665	115,000	0	115,000
04611 Building Repair and Maintenance	46,942	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	2,350	0	0	0
05199 Other Non-Capital Equipment	0	5,200	0	5,200
05200 Operating Supplies	6,023	9,700	0	9,700
05201 Chemicals	989	2,000	0	2,550
05204 Fuel	61,919	130,000	0	130,000
05205 Electrical Supplies	0	10,000	0	10,000
05300 Road Materials and Supplies	0	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	**8,381,495**	**9,387,118**	**0**	**10,268,082**

Utilities & Solid Waste
Construction and Debris

Accounts of Interest

03100 - Professional, engineering, environmental and legal review services for solid waste agreements ($20k).

03400 - Recycling of construction & demolition (C&D) material ($3.263M), grinding/recycling of yard waste ($2.555M) security contract ($2.5k), disposal of tires ($50k), pest control services ($2.5k), uniform services ($3.4k), and 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 ($3k).

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 ($3.16M).

03410 - Contractual staffing for maintenance at the Landfill ($12k).

04200 - Increase based on actual cost incurred during FY26 for freight and shipping charges.

04303 - Increase reflects anticipated water and sewer consumption for the division.

05201 - Increase to support higher chemical and supply costs required to maintain the current level of service.

06400 - Purchase of roll off container replacements for the Landfill ($18k).

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Development Review - Reliability	%	0	95	N/A	95
SQG - Inspection Effectiveness	%	0	20	N/A	20
Development Review - Compliance	%	0	40	N/A	40
SQG Business - Inspections	#	0	190	N/A	190
Wellfield Protection - Inspections	#	33	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 2026 ADJ	FY 2027
Development Review Coordinator	1.00	1.00
Environmental Specialist	1.00	1.00
Technical Services Administrator	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	4.00	4.00
Utilities Senior Project Manager	2.00	2.00
Total FTE	**13.00**	**13.00**

Utilities & Solid Waste
Technical Services

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	949,710	1,110,491	0	1,084,892
01202 PTO Payout	7,923	0	0	0
01400 Overtime	320	500	0	500
01501 Cell Phone Stipend	3,009	3,060	0	3,540
02101 FICA	56,564	68,850	0	67,263
02102 Medicare	13,229	16,102	0	15,731
02200 Retirement Contributions	136,150	161,027	0	153,257
02300 Life and Health Insurance	158,987	217,350	0	227,020
03100 Professional Services	61,953	209,000	0	209,000
03400 Other Contractual Services	1,576	37,840	0	37,840
03404 Janitorial Services	5,561	7,084	0	7,084
04002 Travel and Per Diem/Educational	1,871	8,500	0	8,500
04101 Communications- Cell Phones	1,283	3,000	0	3,000
04104 Communications-Data/Wireless Svcs	3,837	4,665	0	4,665
04200 Freight and Postage	160	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	601	1,940	0	1,940
04402 Rentals and Leases/Copier Leases	11,947	15,665	0	15,665
04600 Repairs and Maintenance	0	1,615	0	1,615
04610 Vehicle Repair and Maintenance	1,719	10,000	0	10,000
04611 Building Repair and Maintenance	0	1,000	0	1,000
04700 Printing and Binding	1,253	1,400	0	1,400
04900 Other Current Charges	11,325	16,000	0	16,000
05100 Office Supplies	2,229	6,330	0	6,330
05175 Computer Equipment $1,000-$4999.99	1,820	0	0	0
05195 Non-Capital Computer Equipment	920	0	0	0
05199 Other Non-Capital Equipment	1,921	600	0	2,100
05200 Operating Supplies	3,985	5,300	0	5,300
05204 Fuel	8,254	12,320	0	12,320
05400 Publications and Memberships	3,195	2,566	0	2,566
05402 Publications/Subscriptions	707	1,350	0	1,350
05500 Training	4,356	6,000	0	6,000
Total Expenses	**1,456,366**	**1,940,690**	**0**	**1,917,013**

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 ($1.23k), laboratory services for pre-treatment program ($35.68k).

03404 - Janitorial services for the division ($7k).

05199 - Increase based on actual cost for non-capital equipment required to maintain current level of service.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Abandoned (Dropped) Calls	%	3	11	N/A	11
Billing Accuracy	#	18	10	N/A	10
Customer Complaints	#	2	2.5	N/A	2.5
Revenue Generation (in millions)	$	5.76	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 2026 ADJ	FY 2027
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
Utilities Billing Supervisor	1.00	1.00
Utilities Distribution Specialist	1.00	1.00
Utilities Service Technician	3.00	3.00
Total FTE	**19.00**	**19.00**

Utilities & Solid Waste

Customer Service

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	852,963	816,706	0	1,050,961
01202 PTO Payout	4,934	0	0	0
01400 Overtime	5,239	9,500	0	9,500
01501 Cell Phone Stipend	0	0	0	480
02101 FICA	49,384	50,636	0	65,160
02102 Medicare	11,549	11,842	0	15,239
02200 Retirement Contributions	123,186	121,151	0	142,826
02300 Life and Health Insurance	204,227	212,371	0	244,149
03100 Professional Services	0	0	0	50,000
03400 Other Contractual Services	41,035	22,858	0	26,858
03404 Janitorial Services	6,604	8,440	0	8,440
03410 Other Contractual Services - Staffing	190,015	264,264	0	309,691
03413 Banking Fees	314,631	334,500	0	356,100
04002 Travel and Per Diem/Educational	10,813	2,000	0	2,000
04100 Communications	773	700	0	850
04101 Communications- Cell Phones	6,830	6,900	0	7,200
04104 Communications-Data/Wireless Svcs	3,541	2,900	0	25,000
04200 Freight and Postage	215,744	231,400	0	250,900
04301 Electricity	0	4,725	0	4,725
04303 Water/Sewer Services	0	2,100	0	2,100
04400 Rentals and Leases	714	2,200	0	2,200
04402 Rentals and Leases/Copier Leases	2,387	2,762	0	2,762
04406 Rentals and Leases/Light Fleet	0	0	0	50,000
04600 Repairs and Maintenance	1,264	5,869	0	5,869
04610 Vehicle Repair and Maintenance	7,603	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	737	3,500	0	3,500
04900 Other Current Charges	362	500	0	500
05100 Office Supplies	8,673	8,500	0	8,500
05199 Other Non-Capital Equipment	8,884	5,200	0	9,200
05200 Operating Supplies	11,837	11,200	0	14,000
05204 Fuel	11,129	14,000	0	14,000
05211 Software Services	161	0	0	0
05400 Publications and Memberships	126	0	0	0
05500 Training	1,705	6,250	0	7,750
Total Expenses	**2,097,049**	**2,178,774**	**0**	**2,706,560**

Utilities & Solid Waste
Customer Service

Accounts of Interest

03100 - Consulting services for upgrading billing software and improving payment application functionality ($50k).
03400 - Billing system upgrade specialized expert contractors ($10k), answering service ($9.2k), background check fees ($3.4k), courier services ($1.9k), check bundling service FISERV ($1.2k), and carpet and chair cleaning ($1k). Increase attributable to realized cost increases for these services in FY27.
03404 - Janitorial services for division ($8.4k).
03410 - Contractual staffing to assist with cleanup on AMR meters, boxes, registers, etc. as well as meter reading functions ($309k). Increase required to maintain current level of service.
03413 - Banking fees for division ($356k). Increase attributable to actual banking costs needed to sustain the current level of service.
04100 - 04104 - Increase based on actual cost for communications for cell phone and data wireless services to support operational needs.
04200 - Increase based on actual cost incurred during FY26 for freight and shipping charges.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
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.
05402 - 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

Budget request for Fiscal Year 2027 for implementation of an Advanced Metering Infrastructure (AMI) system. AMI technology enables automated collection of water meter readings without requiring staff to physically visit each service location, significantly improving operational efficiency.

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 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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Fire Hydrant Maintenance - Full Service	#	1,125	0	N/A	0
Fire Hydrant Monthly Maintenance Full service (percentage of completion)	%	0	45	N/A	45
Distribution Line Maintenance	#	2,900,400	0	N/A	0
Corrective/Emergency-Work Orders	#	489	0	N/A	0
Preventative vs. Corrective work orders, as a percent of total work orders	%	37	50	N/A	50
Preventative-Maintenance Work Orders	#	611	0	N/A	0
Backflow Prevention Tests	#	296	350	N/A	350
Number of Valves Exercised	#	0	1,500	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 2026 ADJ	FY 2027
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 Customer Service Billing Coordinator	1.00	1.00
Senior Heavy Equipment Operator	1.00	1.00
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 Plant Maintenance Mechanic	2.00	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	1.00	1.00
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	1.00	1.00
Utilities Sewer Vacuum Mechanic	0.50	0.50
Utilities Valve Operator	1.00	1.00
Utilities Warehouse Specialist	0.50	0.50
Utility Line Locator	1.00	1.00
Total FTE	**22.70**	**22.70**

Utilities & Solid Waste
Maintenance - Water

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	1,423,723	1,568,812	0	1,461,354
01202 PTO Payout	7,156	9,454	0	9,454
01203 Standby Pay	57,275	35,000	0	35,000
01400 Overtime	70,104	54,500	0	54,500
01501 Cell Phone Stipend	3,296	3,288	0	3,048
02101 FICA	89,907	92,604	0	90,604
02102 Medicare	21,026	21,657	0	21,190
02200 Retirement Contributions	216,849	217,324	0	202,264
02300 Life and Health Insurance	281,804	341,312	0	354,520
03400 Other Contractual Services	22,019	245,592	0	245,592
03404 Janitorial Services	2,786	3,500	0	4,500
03409 Mowing & Landscaping Services	14,860	15,000	0	16,500
03410 Other Contractual Services - Staffing	131,661	318,305	0	271,300
04000 Travel and Per Diem	0	1,500	0	1,500
04002 Travel and Per Diem/Educational	2,845	4,500	0	4,500
04100 Communications	2,239	6,300	0	6,300
04101 Communications- Cell Phones	9,464	11,200	0	11,200
04104 Communications-Data/Wireless Svcs	27,670	28,000	0	28,000
04200 Freight and Postage	8,130	12,000	0	15,000
04301 Electricity	7,916	12,764	0	14,659
04400 Rentals and Leases	20,264	29,500	0	29,500
04402 Rentals and Leases/Copier Leases	1,367	3,200	0	3,200
04406 Rentals and Leases/Light Fleet	0	0	0	5,000
04600 Repairs and Maintenance	468,499	550,000	0	550,000
04610 Vehicle Repair and Maintenance	116,832	120,000	0	120,000
04611 Building Repair and Maintenance	38,355	167,500	0	167,500
04700 Printing and Binding	555	1,250	0	1,250
04900 Other Current Charges	832	1,650	0	1,650
05100 Office Supplies	2,467	4,000	0	4,000
05179 Other Equipment $1000-$4999.99	7,622	0	0	0
05195 Non-Capital Computer Equipment	5,322	0	0	0
05199 Other Non-Capital Equipment	14,808	31,480	0	31,480
05200 Operating Supplies	363,763	145,340	0	378,000
05201 Chemicals	0	700	0	700
05203 New Service Water Meters	0	175,000	0	175,000
05204 Fuel	96,044	134,000	0	134,000
05205 Electrical Supplies	55,269	40,000	0	75,000
05208 Software Licenses	66	2,291	0	2,291
05300 Road Materials and Supplies	6,266	20,000	0	20,000
05400 Publications and Memberships	149	800	0	800
05402 Publications/Subscriptions	0	200	0	200
05500 Training	11,647	33,000	0	33,000
Total Expenses	**3,610,857**	**4,462,523**	**0**	**4,583,556**

Utilities & Solid Waste
Maintenance - Water

Accounts of Interest

03400 - Cathodic protection on bridges ($2.5k), underground taps and emergency work ($164.7k), Sunshine State One Call locates ($16k), plumbing ($4.9k), meter testing ($500), employee vaccinations ($1.1k), answering services ($6.8k), chemical equipment inspections ($5k), inspection of blowers and odor control ($4.6k), and miscellaneous services ($39.4k).
03404 - Janitorial services for the division ($4.5k). Increase based on rate for service.
03409 - Mowing and landscaping services for various maintenance sites ($16.5k). Increase based on cost for mowing and landscaping services.
03410 - Contractual staffing for the Maintenance division for the Utilities plants allocated between Maintenance Sewer ($271.3k). Adjustment to account to reflect operational needs for FY27.
04200 - Increase based on actual cost incurred during FY26 for freight and shipping charges.
04301 - Increase attributable to higher electricity usage required to maintain current operational levels within the division.
04406 - Light Vehicle Replacement is transitioning to Enterprise Light Fleet Lease Program, with annual lease agreements for department vehicles.
05200 - Increase based on actual cost for operating supplies required to maintain current level of service.
05205 - Increase reflects higher cost for electrical supplies necessary to maintain current level of service.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Gravity Lines Inspected and Cleaned	#	0	150,000	N/A	150,000
Force Mains Maintained	#	876,000	0	N/A	0
Irrigation Quality Lines Maintained	#	57,000	0	N/A	0
Lift Station Maintenance	%	100	100	N/A	100
Manhole Inspections	#	534	150	N/A	150
Preventative vs. Corrective work orders, as a percent of total work orders	%	29	50	N/A	50
Preventative-Maintenance Work Orders	#	1,208	0	N/A	0
Corrective/Emergency-Work Orders	#	438	0	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 2026 ADJ	FY 2027
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 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	1.00	1.00
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	3.00	3.00
Utilities Distribution Specialist	2.00	2.00
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	1,838,384	1,914,024	0	1,999,200
01202 PTO Payout	13,297	7,228	0	7,228
01203 Standby Pay	109,325	53,500	0	53,500
01400 Overtime	144,298	80,000	0	80,000
01501 Cell Phone Stipend	6,675	6,167	0	6,407
02101 FICA	124,146	118,669	0	123,950
02102 Medicare	29,034	27,753	0	28,988
02200 Retirement Contributions	304,384	281,764	0	281,531
02300 Life and Health Insurance	394,563	459,106	0	558,481
03400 Other Contractual Services	130,265	310,740	0	310,740
03404 Janitorial Services	2,786	3,000	0	4,500
03409 Mowing & Landscaping Services	14,860	15,334	0	16,500
03410 Other Contractual Services - Staffing	131,661	318,305	0	271,300
04000 Travel and Per Diem	0	2,500	0	2,500
04002 Travel and Per Diem/Educational	2,351	7,500	0	7,500
04100 Communications	2,238	4,000	0	4,000
04101 Communications- Cell Phones	9,464	12,000	0	12,000
04104 Communications-Data/Wireless Svcs	42,857	40,000	0	40,000
04200 Freight and Postage	15,553	15,900	0	17,900
04300 Utility Services	674	750	0	1,080
04301 Electricity	411,390	411,040	0	412,840
04304 Garbage/Solid Waste Services	11,427	16,600	0	16,600
04400 Rentals and Leases	11,807	30,500	0	30,500
04402 Rentals and Leases/Copier Leases	1,367	450	0	1,500
04406 Rentals and Leases/Light Fleet	0	0	0	5,000
04600 Repairs and Maintenance	(88,669)	675,000	0	675,000
04603 Lift Station Repair and Maintenance	170,908	375,200	0	375,200
04604 Manholes Repair and Maintenance	307,287	145,000	0	273,000
04610 Vehicle Repair and Maintenance	122,045	120,000	0	140,000
04611 Building Repair and Maintenance	55,971	150,500	0	150,500
04700 Printing and Binding	1,502	2,500	0	2,500
04900 Other Current Charges	657	1,900	0	1,900
05100 Office Supplies	2,496	3,500	0	3,500
05179 Other Equipment $1000-$4999.99	3,992	0	0	0
05195 Non-Capital Computer Equipment	5,322	0	0	0
05199 Other Non-Capital Equipment	15,245	15,000	0	15,000
05200 Operating Supplies	463,120	116,293	0	433,500
05201 Chemicals	3,411	2,700	0	4,000
05204 Fuel	83,886	114,000	0	114,000
05205 Electrical Supplies	51,228	87,000	0	87,000
05207 Computer Supplies	425	0	0	500
05208 Software Licenses	3,401	1,350	0	1,350
05300 Road Materials and Supplies	6,266	25,500	0	25,500

Utilities & Solid Waste
Maintenance - Sewer

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05400 Publications and Memberships	179	600	0	600
05402 Publications/Subscriptions	0	200	0	200
05500 Training	14,522	35,000	0	33,000
Total Expenses	**4,975,999**	**6,008,073**	**0**	**6,629,995**

Accounts of Interest

03400 - Employee vaccinations ($1.1k), inspection of blowers and odor control ($15k), answering services ($6.8k), plumbing ($4.9k), underground taps and emergency work ($156k), 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 ($4.5k). Increase based on rate for service.
03409 - Mowing and landscaping services for various maintenance sites ($16.5k). Increase based on cost for mowing and landscaping services.
03410 - Contractual staffing for the Maintenance division for the Utilities plants allocated between Maintenance Water ($271.3k). Adjustment to account to reflect operational needs for FY27.
04200 - 04300 - Increase required to maintain current level of services.
04301 - Increase attributable to higher electricity usage required to maintain current operational levels within the division.
04402 - Increase based on actual cost for rental and leases for equipment 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.
04604 - Increase attributable to higher cost of repairs and maintenance of manholes.
04610 - Increase due to actual spending for vehicle repairs and maintenance 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 control invasive weeds around re-pump and lift stations required to maintain current level of service.
05207 - Increase required to maintain current level of service.
05500 - Adjustment to account to reflect operational needs for FY27.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Maintain a minimum chlorine residual of 0.6 in the water distribution system (North WTP)	#	129.2	0.6	N/A	0.6
Maintain a minimum chlorine residual of 0.6 in the water distribution system (South WTP)	#	144.2	0.6	N/A	0.6
Total Coliform	%	99	95	N/A	95

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 2026 ADJ	FY 2027
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	3.00	3.00
Treatment Plant Operator B	5.00	5.00
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	1,171,568	1,194,517	0	1,259,787
01202 PTO Payout	28,272	0	0	0
01203 Standby Pay	2,850	0	0	0
01400 Overtime	62,912	58,500	0	58,500
01501 Cell Phone Stipend	2,566	2,100	0	2,820
02101 FICA	74,116	74,060	0	78,107
02102 Medicare	17,334	17,320	0	18,267
02200 Retirement Contributions	178,714	171,190	0	175,278
02300 Life and Health Insurance	212,163	269,208	0	263,779
03100 Professional Services	72,867	130,000	0	130,000
03400 Other Contractual Services	342,758	713,500	0	713,500
03402 Bulk Water and Sewer Purchases	2,896	34,500	0	3,500
03404 Janitorial Services	10,947	12,000	0	15,500
03409 Mowing & Landscaping Services	102,060	173,200	0	173,200
03410 Other Contractual Services - Staffing	61,047	90,000	0	93,000
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	1,934	5,000	0	5,000
04100 Communications	4,065	5,000	0	5,000
04101 Communications- Cell Phones	333	2,400	0	2,400
04104 Communications-Data/Wireless Svcs	1,371	1,800	0	1,800
04200 Freight and Postage	2,255	3,500	0	5,000
04301 Electricity	1,531,299	1,600,000	0	1,600,000
04303 Water/Sewer Services	0	900	0	900
04304 Garbage/Solid Waste Services	2,245	7,500	0	7,500
04402 Rentals and Leases/Copier Leases	3,460	5,000	0	5,000
04406 Rentals and Leases/Light Fleet	0	0	0	15,000
04600 Repairs and Maintenance	11,741	41,500	0	41,500
04610 Vehicle Repair and Maintenance	2,069	15,000	0	15,000
04611 Building Repair and Maintenance	43,832	90,000	0	90,000
04700 Printing and Binding	4,033	15,000	0	15,000
04800 Promotional Activities	0	1,000	0	1,000
04900 Other Current Charges	10,311	16,000	0	16,000
05100 Office Supplies	1,508	2,500	0	2,500
05179 Other Equipment $1000-$4999.99	3,233	14,000	0	14,000
05195 Non-Capital Computer Equipment	60	0	0	0
05199 Other Non-Capital Equipment	1,689	14,000	0	0
05200 Operating Supplies	125,384	140,500	0	140,500
05201 Chemicals	1,623,848	2,000,000	0	2,510,000
05204 Fuel	13,698	28,000	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

Utilities & Solid Waste
Treatment - Water

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05400 Publications and Memberships	1,901	2,000	0	3,000
05402 Publications/Subscriptions	157	1,000	0	1,000
05500 Training	6,906	8,000	0	8,000
Total Expenses	**5,740,400**	**6,963,105**	**0**	**7,521,748**

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).

03402 - Water purchases via interconnects with the City of Stuart, FPUA, and/or Port St. Lucie are planned to support scheduled maintenance activities ($3.5k). Adjustment to account to reflect operational needs for FY27.

03404 - Janitorial services for the division ($15.5k). Increase based on rate for service.

03409 - Landscaping/exotics removal along plant and well site locations ($173.2k).

03410 - Contractual staffing for maintenance, support regulatory monitoring, reporting, and adherence to environmental standards for Utilities treatment facilities allocated between Treatment sewer ($93k). Increase required to maintain current level of service.

04200 - Increase based on actual cost incurred during FY26 for freight and shipping charges.

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

05199 - Adjustment to account to reflect operational needs for FY27.

05201 - Increase reflects higher costs for chemicals necessary 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.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Biosolids (North WWTP)	%	20	18	N/A	18
Biosolids (TF WWTP)	%	20	18	N/A	18
Reclaimed Water/Total Influent (NWWTP)	%	57	50	N/A	50
Reclaimed Water/Total Influent (TFWWTP)	%	67	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 2026 ADJ	FY 2027
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	3.00	3.00
Treatment Plant Operator B	1.00	1.00
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	846,091	857,734	0	915,470
01202 PTO Payout	10,737	0	0	0
01203 Standby Pay	33,600	26,000	0	26,000
01400 Overtime	28,834	34,500	0	34,500
01501 Cell Phone Stipend	2,767	2,580	0	3,300
02101 FICA	54,056	53,180	0	56,759
02102 Medicare	12,642	12,437	0	13,274
02200 Retirement Contributions	129,567	123,939	0	135,931
02300 Life and Health Insurance	184,356	213,493	0	217,435
03100 Professional Services	57,951	160,000	0	160,000
03400 Other Contractual Services	179,058	460,000	0	460,000
03401 Sludge Removal	1,646,465	1,500,000	0	1,700,000
03402 Bulk Water and Sewer Purchases	66,163	65,000	0	68,000
03404 Janitorial Services	10,947	12,000	0	13,500
03409 Mowing & Landscaping Services	99,060	150,000	0	150,000
03410 Other Contractual Svcs - Staffing	61,047	90,000	0	93,000
04000 Travel and Per Diem	0	350	0	350
04001 Travel and Per Diem/Mandatory	0	1,200	0	1,200
04002 Travel and Per Diem/Educational	1,985	4,215	0	4,215
04100 Communications	3,209	4,600	0	4,600
04101 Communications- Cell Phones	2,365	3,200	0	3,200
04104 Communications-Data/Wireless Svcs	1,367	2,000	0	2,000
04200 Freight and Postage	2,128	4,000	0	4,750
04301 Electricity	724,621	900,000	0	900,000
04304 Garbage/Solid Waste Services	2,245	10,000	0	10,000
04400 Rentals and Leases	0	1,000	0	1,000
04402 Rentals and Leases/Copier Leases	3,136	5,000	0	5,000
04406 Rentals and Leases/Light Fleet	0	0	0	15,000
04600 Repairs and Maintenance	3,585	25,000	0	25,000
04610 Vehicle Repair and Maintenance	2,069	14,000	0	14,000
04611 Building Repair and Maintenance	25,359	95,400	0	95,400
04700 Printing and Binding	457	1,000	0	1,000
04800 Promotional Activities	0	1,000	0	1,000
04900 Other Current Charges	1,848	8,500	0	8,500
05100 Office Supplies	1,607	5,000	0	5,000
05179 Other Equipment $1000-$4999.99	3,233	0	0	0
05195 Non-Capital Computer Equipment	59	0	0	0
05199 Other Non-Capital Equipment	1,530	5,500	0	5,500
05200 Operating Supplies	108,935	108,000	0	113,200
05201 Chemicals	476,066	550,000	0	875,000
05204 Fuel	14,649	33,000	0	33,000
05208 Software Licenses	0	0	0	25,000
05209 Landscape Materials	0	1,000	0	1,000

Utilities & Solid Waste
Treatment - Sewer

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
05300 Road Materials and Supplies	0	1,000	0	1,000
05400 Publications and Memberships	1,445	2,000	0	2,000
05402 Publications/Subscriptions	157	1,000	0	1,000
05500 Training	5,057	8,000	0	8,000
Total Expenses	**4,810,456**	**5,555,828**	**0**	**6,213,084**

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 ($1.7M). Changes are due to volume.

03402 - Bulk water and sewer purchases, as needed ($68k).

03404 - Janitorial services for the division ($13.5k). Increase based on rate for service.

03409 - Landscaping/exotics removal along plant and well site locations ($150k).

03410 - Contractual staffing for maintenance, support regulatory monitoring, reporting, and adherence to environmental standards for Utilities treatment facilities allocated between Treatment water ($93k). Increase required to maintain current level of service.

04200 - Increase based on actual cost incurred during FY26 for freight and shipping charges.

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

05200 - Increase based on actual cost for operating supplies to maintain current level of service.

05201 - Increase reflects higher cost for chemicals necessary to maintain current level of service. .

05208 - Increase based on anticipated cost for software licenses required to maintain current level of service.

Significant Changes

Budget request for Fiscal Year 2027 for Software Licenses for Artificial Intelligence for Operations (AI-OPS) solution ($25k) at the North Jensen Wastewater Treatment Plant to optimize centrifuge performance, improve biosolids handling efficiency, and reduce operating costs.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Cost of Acres Maintained	$	47	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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	63,440	62,490	0	65,014
01202 PTO Payout	93	0	0	0
01203 Standby Pay	0	12,000	0	12,000
01400 Overtime	530	10,000	0	10,000
01501 Cell Phone Stipend	355	354	0	354
02101 FICA	3,588	3,874	0	4,031
02102 Medicare	839	906	0	943
02200 Retirement Contributions	8,503	8,767	0	8,835
02300 Life and Health Insurance	16,445	18,929	0	13,372
03100 Professional Services	440,742	469,000	0	469,000
03400 Other Contractual Services	70,387	129,000	0	129,000
03409 Mowing & Landscaping Services	23,177	30,000	0	30,000
03410 Other Contractual Svcs - Staffing	10,328	21,000	0	21,000
03411 Landfill Closure Cost	(338,133)	0	0	0
04000 Travel and Per Diem	0	150	0	150
04002 Travel and Per Diem/Educational	0	450	0	450
04100 Communications	802	800	0	875
04101 Communications- Cell Phones	0	750	0	750
04200 Freight and Postage	471	1,500	0	1,500
04301 Electricity	5,035	13,905	0	13,905
04303 Water/Sewer Services	408	0	0	2,160
04400 Rentals and Leases	0	7,500	0	7,500
04600 Repairs and Maintenance	5,500	20,500	0	20,500
04603 Lift Station Repair and Maintenance	0	8,000	0	8,000
04610 Vehicle Repair and Maintenance	42,265	65,000	0	65,000
05100 Office Supplies	0	500	0	500
05179 Other Equipment $1,000-$4999.99	2,200	0	0	0
05199 Other Non-Capital Equipment	877	3,000	0	3,000
05200 Operating Supplies	18,866	20,000	0	20,000
05204 Fuel	38,213	75,000	0	75,000
05205 Electrical Supplies	0	2,000	0	2,000
05300 Road Materials and Supplies	2,750	25,000	0	22,840
05400 Publications and Memberships	0	120	0	120
05500 Training	0	2,000	0	2,000
Total Expenses	**417,683**	**1,012,495**	**0**	**1,009,799**

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 ($3k), clean up and debris removal ($20k), and security contract at Landfill ($2k).
03409 - Mowing and landscaping services for various sites at the landfill ($30k).
03410 - Contractual staffing for maintenance at the Landfill ($21k).
04100 - Increase based on actual cost for communications services to support operational needs.
04303 - Increase reflects anticipated water and sewer consumption for the division.
05300 - Adjustment to account to reflect operational needs for FY27.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	1,568	0	0	0
03400 Other Contractual Services	0	0	0	175,000
04200 Freight and Postage	6,230	0	0	0
04400 Rentals and Leases	40,000	0	0	0
04600 Repairs and Maintenance	0	100,000	0	50,000
04601 Pump Station Repair	36,936	0	0	0
04611 Building Repair and Maintenance	7,907	0	0	0
05195 Other Non-Capital Computer Equipment	25,275	0	0	0
06200 Buildings	0	230,000	0	100,000
06300 Improvements Other Than Buildings	0	691,900	0	570,000
06400 Furniture and Equipment	0	82,582	0	139,403
Total Expenses	**117,916**	**1,104,482**	**0**	**1,034,403**

Utilities & Solid Waste
Renewal & Replacement

Accounts of Interest

03400 - Demolition of the existing Salerno Vista Water Plant ($175k).

04600 - Annual wastewater filters for Treatment plants ($50k)

06200 - Security system replacement and upgrade for end-of-life cameras, card readers, computer servers and relocation services ($100k).

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 - Fluke 754 Processor Calibrator ($12k), Impulse Radar-GPR carts ($62k), Felling Trailers ($44k), Light Tower with Trailer ($13.4k), and All-Test Pro 34 Motor Analyzer ($8k).

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	53,704	200,000	0	200,000
03103 Prof Serv-Outside Counsel Non-Lit	15,748	0	0	0
03400 Other Contractual Services	61,689	0	0	0
04200 Freight and Postage	0	0	0	11,000
04900 Other Current Charges	482	0	0	0
Total Expenses	**131,622**	**200,000**	**0**	**211,000**

Accounts of Interest
03100 - Planning services for assessment projects and legal and court cost of validation of water assessments.
04200 - Increase based on actual cost for postage for assessments to maintain current level of service.

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 2025 ACTUAL	FY 2026 PROJECTED	FY 2026 ACTUAL	FY 2027 PROJECTED
Cost of Hazardous Waste per Household	$	8.24	6.84	N/A	9.87

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 2026 ADJ	FY 2027
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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01200 Regular Salaries	165,890	166,556	0	176,365
01202 PTO Payout	92	0	0	0
01400 Overtime	5,650	7,000	0	7,000
01501 Cell Phone Stipend	120	120	0	120
02101 FICA	10,180	10,326	0	10,935
02102 Medicare	2,381	2,415	0	2,557
02200 Retirement Contributions	23,610	23,368	0	23,968
02300 Life and Health Insurance	29,166	32,749	0	31,956
03400 Other Contractual Services	160,608	265,000	0	265,000
03404 Janitorial Services	0	300	0	450
03410 Other Contractual Svcs - Staffing	7,425	10,000	0	10,000
04002 Travel and Per Diem/Educational	0	1,000	0	1,000
04100 Communications	67	200	0	200
04101 Communications- Cell Phones	0	400	0	400
04200 Freight and Postage	3	500	0	500
04301 Electricity	2,531	4,000	0	4,000
04303 Water/Sewer Services	102	0	0	760
04600 Repairs and Maintenance	0	2,000	0	2,000
04610 Vehicle Repair and Maintenance	1,002	2,000	0	2,750
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	374	750	0	750
05200 Operating Supplies	2,981	5,000	0	5,000
05204 Fuel	7,328	10,000	0	10,000
05205 Electrical Supplies	0	2,000	0	2,000
05400 Publications and Memberships	0	250	0	250
05500 Training	1,520	2,500	0	2,500
Total Expenses	**421,032**	**555,234**	**0**	**567,261**

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 ($450). Increase based on rate for service.

03410 - Contractual staffing for maintenance at the Landfill ($10k).

04303 - Increase reflects anticipated water and sewer consumption for the division.

04610 - Increase reflects projected vehicle repair and maintenance expenses necessary to maintain current level of service.

Significant Changes

There are no significant changes to the department's programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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	FY26 Adopted Budget	FY27 Adopted Budget	FY26 FTEs	FY27 FTEs
Clerk of the Court & Comptroller	$ 3,383,477	$ 3,620,321	25.50	25.40
Property Appraiser	$ 5,431,515	$ 5,584,829	41.00	41.00
Sheriff	$ 119,388,205	$ 128,462,075	640.00	647.00
Sheriff Non-Departmental	$ 9,620,837	$ 11,498,459	N/A	N/A
State Judicial/State Agencies	$ 3,342,803	$ 3,341,356	N/A	N/A
Supervisor of Elections	$ 1,761,074	$ 1,873,479	12.00	12.00
Tax Collector	$ 11,432,897	$ 12,198,500	75.00	75.00
Total	**$ 154,360,808**	**$ 166,579,019**	**793.50**	**800.40**

				FY 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**781.00**	**793.50**	**800.40**	**6.90**	**0.87%**
Total Budget Dollars	**142,813,696**	**154,360,808**	**166,579,019**	**12,218,211**	**7.92%**

Revenues

Revenue Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 ADOPTED
General Fund	127,542,348	135,025,920	0	144,883,620
General Fund - Supervisor of Elections	1,714,397	1,761,074	0	1,873,479
$30 LCL Ord - CT Facilities FS318.18	5,085,914	5,445,111	0	5,657,506
$2 MA Crim Justice I S - CT Admin	392,733	451,540	0	485,829
$2 MA Crim Justice I S - State Atty	293,499	338,306	0	344,316
$65 LCL Ord - CT Innovation FS939.185	109,818	83,904	0	83,992
$2 MA Crim Justice I S - Pub Def	86,621	97,050	0	89,506
Tourist Development	130,222	104,897	0	110,000
$65 LCL Ord - Legal Aid FS939.185	49,340	46,000	0	52,000
Economic Development	3,796	8,000	0	8,500
$2 MA Crim Justice I S - G A Litem	15,400	14,124	0	13,767
E-911	1,657,708	2,594,882	0	3,636,504
Consolidated Fire/EMS	1,934,192	1,900,000	0	2,050,000
Health Care/ Medical Services	5,890,117	6,490,000	0	7,290,000
Grants	863,712	0	0	0
Revenue Totals	**145,769,817**	**154,360,808**	**0**	**166,579,019**

Clerk of the Circuit Court and Comptroller

Clerk of the Circuit Court and Comptroller
Program Chart
Total Full-Time Equivalents (FTE) = 25.40

Clerk of the Circuit Court and Comptroller
Total Full Time Equivalents (FTE) = 25.40

				FY 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**24.00**	**25.50**	**25.40**	**(0.10)**	**(0.39)%**
Total Budget Dollars	**3,121,221**	**3,383,477**	**3,620,321**	**236,844**	**7.00%**

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 2024, 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.

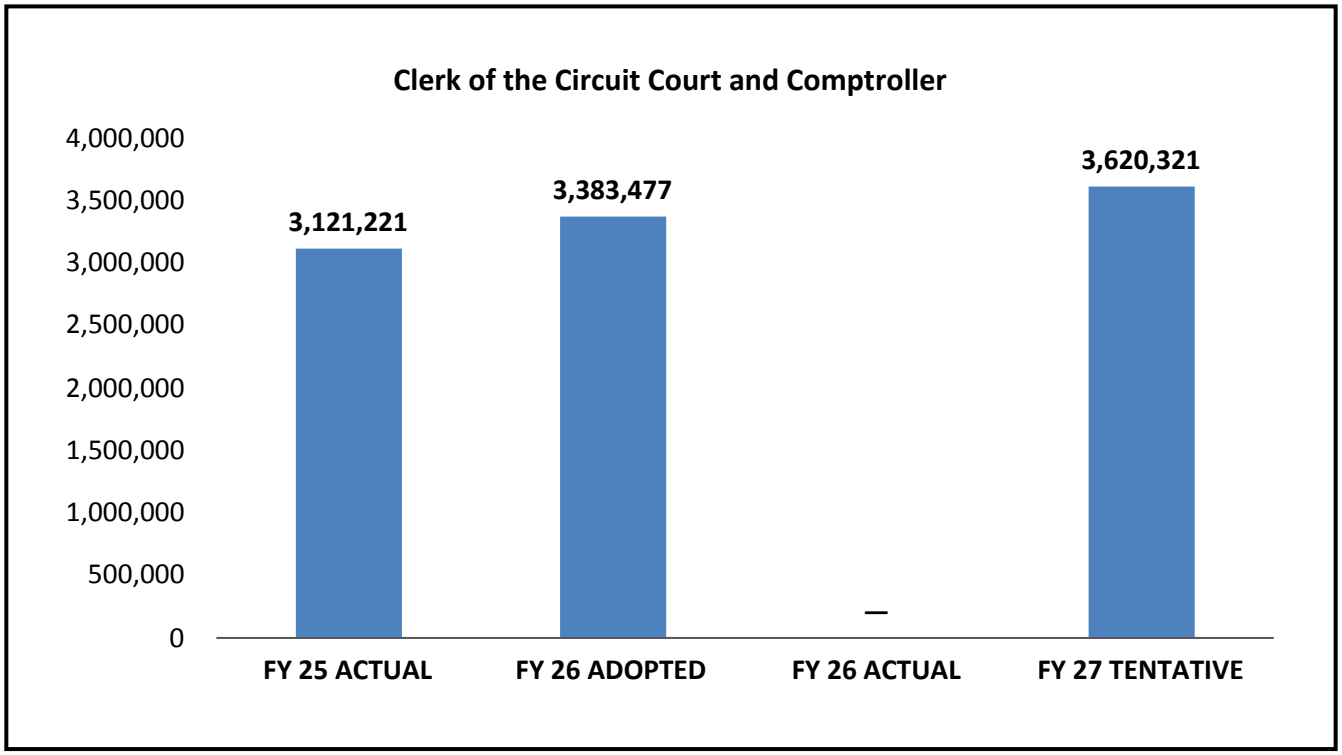
Clerk of the Circuit Court and Comptroller

The Fiscal Year 2027 budget request represents the continuity of the constitutional and statutory responsibilities as the Comptroller, Chief Financial Officer of the County, County Recorder and Archivist, Clerk to the Board of County Commissioners and Internal Auditor. Always striving to enhance the 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 2027 includes salary adjustments aligned with the salary adjustments proposed for Board employees, and proposed health insurance increases. It also includes funds for a Court Clerk to assist with locally authorized treatment and intervention courts and additional funding for internal audit services.

Clerk of the Circuit Court and Comptroller

Program Summary

Program	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Clerk of the Circuit Court and Comptroller	3,121,221	3,383,477	0	3,620,321
Total Expenses	**3,121,221**	**3,383,477**	**0**	**3,620,321**



Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
09100 Interfund Transfers	3,121,221	3,383,477	0	3,620,321
Total Expenses	**3,121,221**	**3,383,477**	**0**	**3,620,321**

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 2026 ADJ	FY 2027
Authorized Positions	25.50	25.40
Total FTE	**25.50**	**25.40**

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
09100 Interfund Transfers	3,121,221	3,383,477	0	3,620,321
Total Expenses	**3,121,221**	**3,383,477**	**0**	**3,620,321**

Accounts of Interest
There are no accounts of interest to highlight.

Clerk of the Circuit Court and Comptroller

Significant Changes

In conjunction with Martin County's 100-year anniversary and with the support of the county commission, this office completed the official records conversion project. Phase two of the project consisted of indexing, verifying and reviewing documents for confidentiality. Digital images of official records dating back to 1925 are now available to the public free of charge.

The overall FTE decrease is a combination of the increase of 0.5 FTE for an additional court clerk needed to assist with locally authorized treatment and intervention courts, and a 0.6 FTE decrease due to a review and reallocation of actual work performed on behalf of the Board.

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 2026 Adjusted budget, $5,492,446, reflects DOR amendment for the final Property Appraiser's salary and FRS rates ($2,131) as well as in increase for postage ($58,800). The difference between the FY 2027 Adopted Budget and the FY 2026 Adjusted Budget is $92,364, an increase of 1.68%.

				FY 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**41.00**	**41.00**	**41.00**	**0.00**	**0.00%**
Total Budget Dollars	**5,045,311**	**5,431,515**	**5,584,829**	**153,314**	**2.82%**

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's 2026 Preliminary Estimate of Values reflects a relatively flat market, with market value growth slowing following several years of extraordinary appreciation. The County taxable value is driven by Florida laws governing exemption and assessment capping. Taxable value continues to grow at a steady pace for the majority of Martin County Taxing Authorities. This is primary driven by assessment limitation laws recapturing taxable value at 2.7% for homesteaded properties, 10% for non-homestead properties, and continued growth from new construction. Our professionals have completed another successful appraisal cycle under a rigorous timeframe.

2026 Property Values

Taxing Districts	# of Real Property Parcels	New Construction Taxable Value	Total Market Value	Total Taxable Value	% Increase from 2025	
					Market	Taxable
Martin County	98,831	$712.5 Million	$63.2 Billion	$41.8 Billion	2.50%	6.38%
City of Stuart	9,647	$26.9 Million	$5.6 Billion	$4.0 Billion	1.01%	4.51%
Town of Jupiter Island	686	$67.8 Million	$6.3 Billion	$4.4 Billion	11.01%	11.56%
Town of Ocean Breeze	151	$245.6 Thousand	$115.0 Million	$97.1 Million	-2.16%	1.98%
Town of Sewall's Point	1,046	$5.3 Million	$1.7 Billion	$1.1 Billion	7.30%	7.77%
Village of Indiantown	2,797	$59.1 Million	$3.0 Billion	$2.5 Billion	7.98%	5.15%

Values as of 1/1/26. Released for 7/1/26 preliminary tax roll.

Property Appraiser

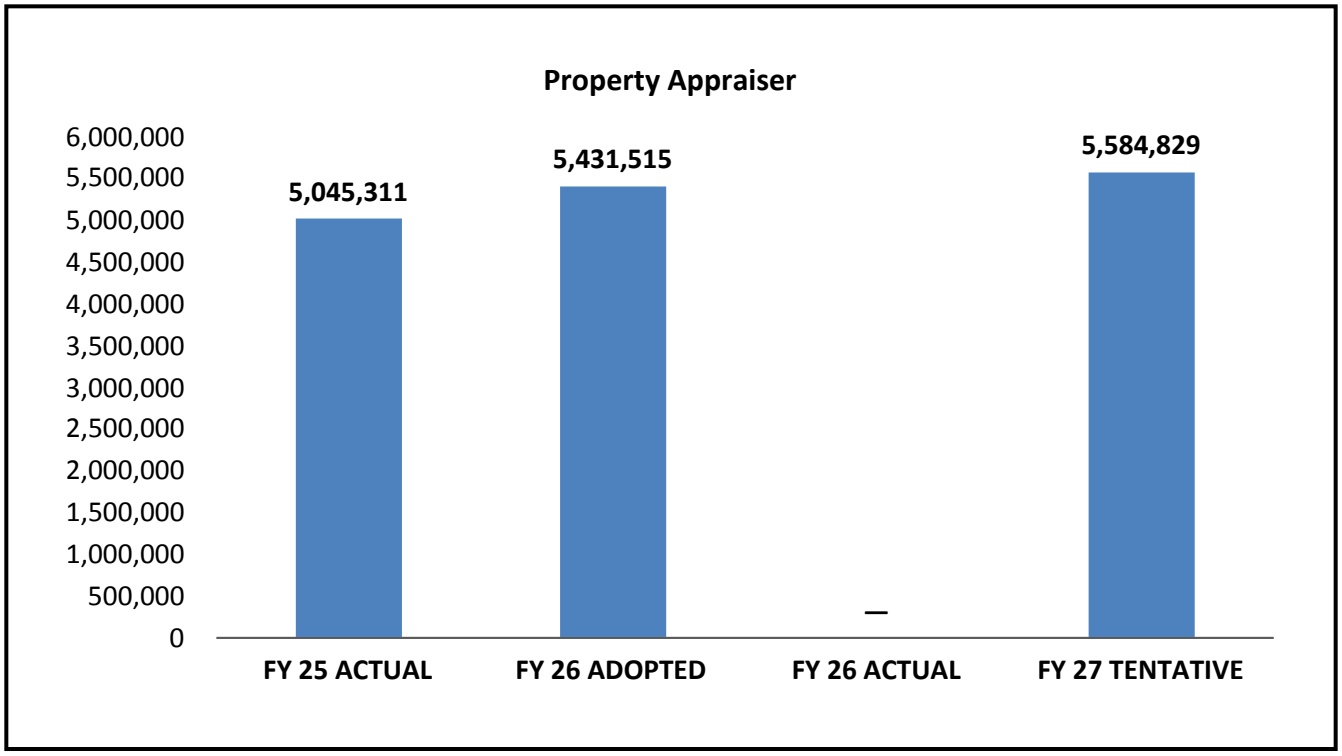
- In 2025 the office successfully completed its largest technology modernization initiative to date, a multi-year effort that began in 2024 following the County's decision to discontinue support of the Office's technology infrastructure. Through extensive planning, coordination, and execution, the office successfully transitioned to an independent IT environment while continuing to meet all statutory deadlines, operational responsibilities, and public service commitments without disruption. 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 and antivirus administration, maintenance and backup of services and network devices, Windows and email administration, network and infrastructure management, and help desk functions.
- 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. In 2025, the office published a new website search called *Custom Data Filters* designed to provide quick and convenient methods to access large amounts of public data using any mobile device. The website saw healthy traffic receiving nearly 4.3-million-page views in calendar year 2025.
- We have completed another successful annual financial audit with no findings, comments, or recommendations.
- 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 66 to be recognized with this prestigious certification, affirming that we are operating at the highest level of performance for our customers.

Property Appraiser

Program Summary

Program	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Property Appraiser Program	5,045,311	5,431,515	0	5,584,829
Total Expenses	**5,045,311**	**5,431,515**	**0**	**5,584,829**

Note: The FY 2026 Adjusted budget, $5,492,446, reflects DOR amendment for the final Property Appraiser's salary and FRS rates ($2,131) as well as in increase for postage ($58,800). The difference between the FY 2027 Adopted Budget and the FY 2026 Adjusted Budget is $92,364, an increase of 1.68%.



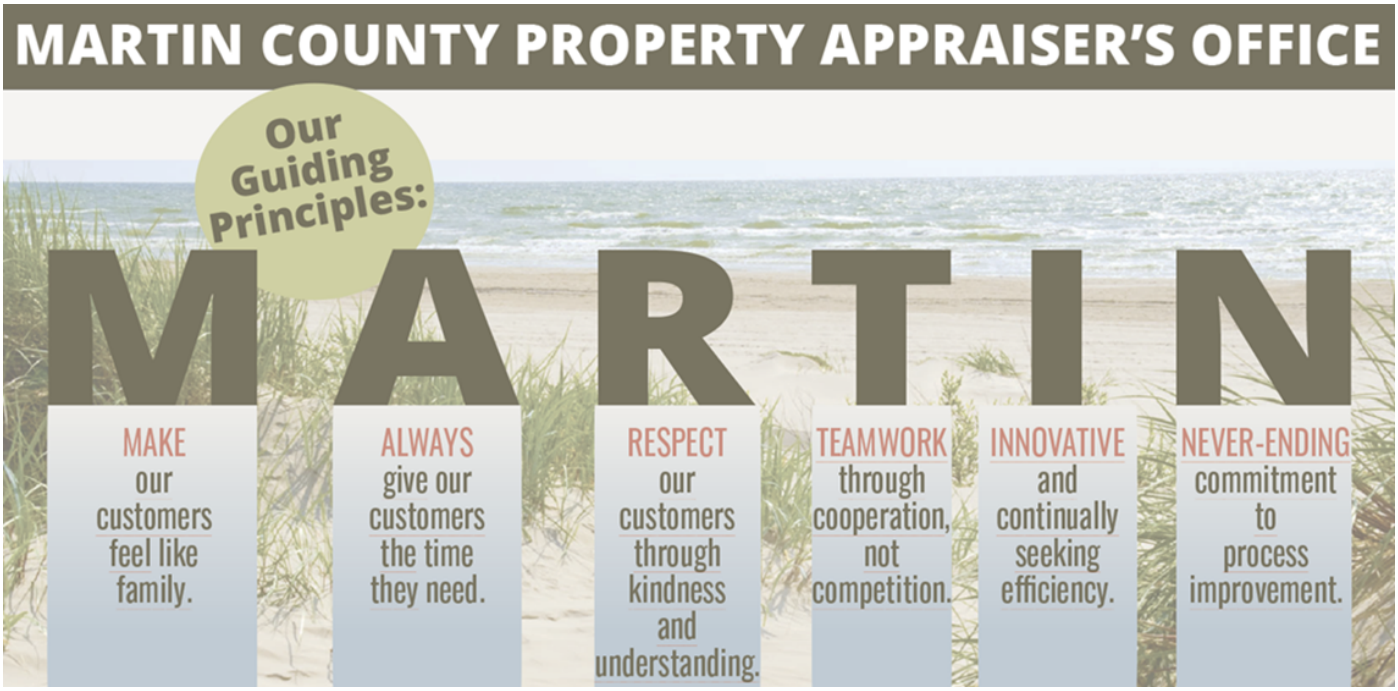
Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
09100 Interfund Transfers	5,045,311	5,431,515	0	5,584,829
Total Expenses	**5,045,311**	**5,431,515**	**0**	**5,584,829**

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 approximately 98,000 parcels of real property.
- Appraise value of over 11,100 tangible personal property (business furniture, fixtures, and equipment) accounts.
- Administer over 116,800 exemptions, spanning over 40 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 2025, our Office presented to 35 diverse groups.
- 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 and efficient service to the public.
- 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 2026 ADJ	FY 2027
Authorized Positions	41.00	41.00
Total FTE	**41.00**	**41.00**

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
09100 Interfund Transfers	5,045,311	5,431,515	0	5,584,829
Total Expenses	**5,045,311**	**5,431,515**	**0**	**5,584,829**

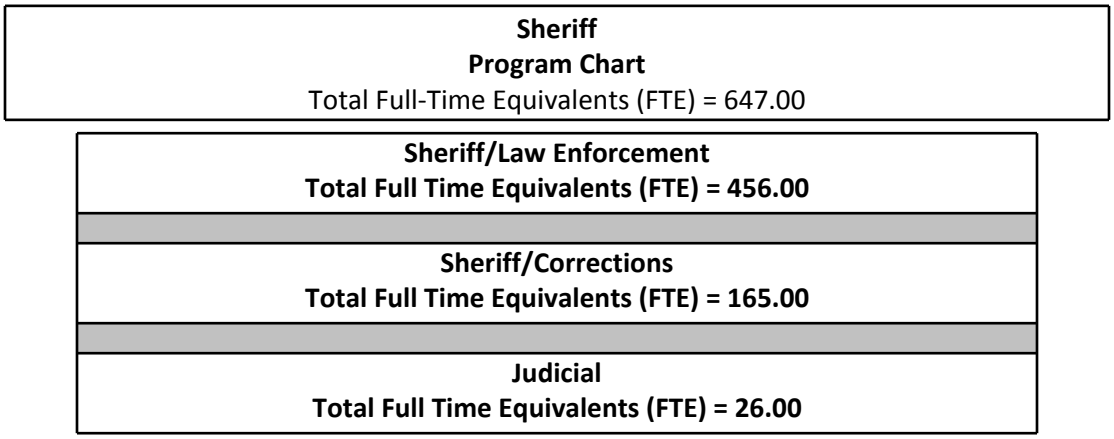
Accounts of Interest

There are no accounts of interest to highlight.

Significant Changes

There are no significant changes to programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Sheriff



				FY 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**621.00**	**640.00**	**647.00**	**7.00**	**1.09%**
Total Budget Dollars	**112,931,160**	**119,388,205**	**128,462,075**	**9,073,870**	**7.60%**

Sheriff

Introduction

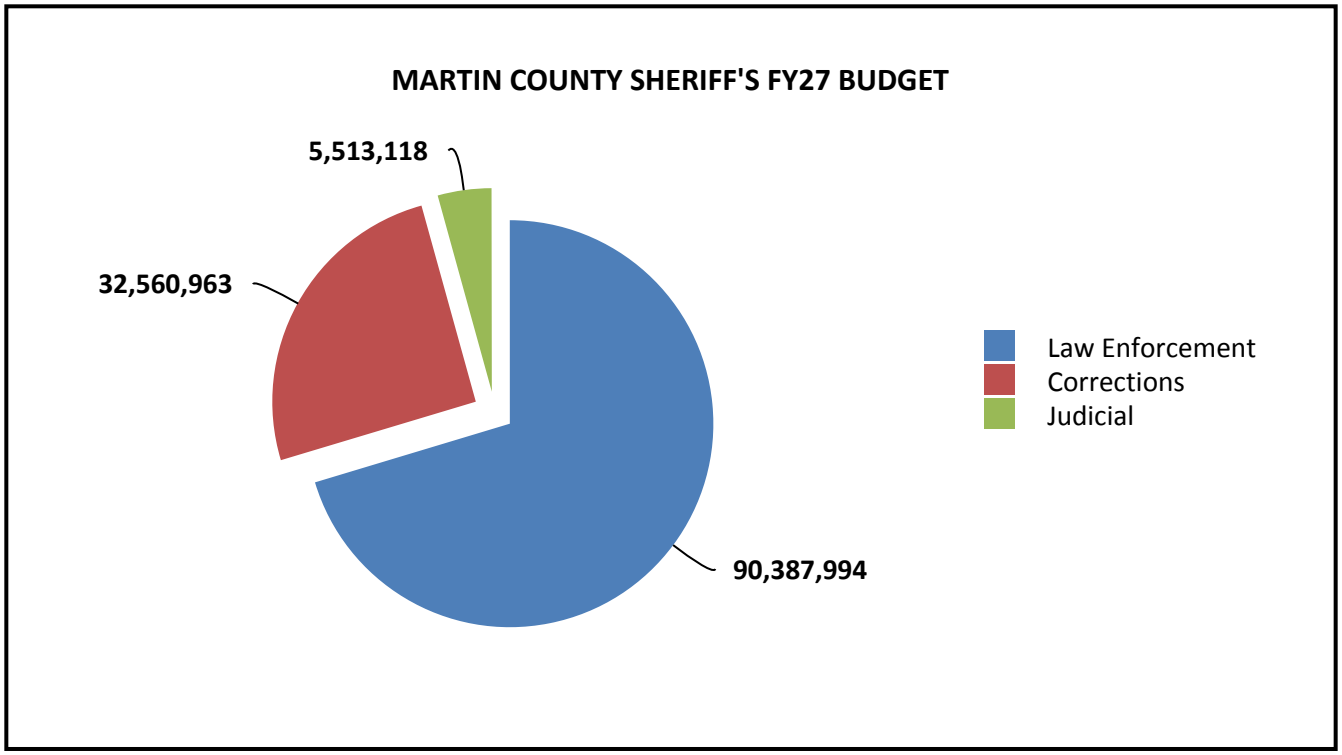
The Sheriff, as an elected official, has the responsibility to fulfill the official duties as mandated in the Florida State Constitution and Statutes.

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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Sheriff/Law Enforcement	81,309,939	84,368,122	0	90,387,994
Sheriff/Corrections	26,685,264	29,726,949	0	32,560,963
Judicial	4,935,957	5,293,134	0	5,513,118
Total Expenses	**112,931,160**	**119,388,205**	**0**	**128,462,075**



Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
09100 Interfund Transfers	112,931,160	119,388,205	0	128,462,075
Total Expenses	**112,931,160**	**119,388,205**	**0**	**128,462,075**

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 2026 ADJ	FY 2027
Authorized Positions	452.00	456.00
Total FTE	**452.00**	**456.00**

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
09100 Interfund Transfers	81,309,939	84,368,122	0	90,387,994
Total Expenses	**81,309,939**	**84,368,122**	**0**	**90,387,994**

Accounts of Interest
There are no accounts of interest to highlight.

Significant Changes
The Fiscal Year 2027 budget includes increases for operating expenses, as well as four (4) new positions.

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 2026 ADJ	FY 2027
Authorized Positions	162.00	165.00
Total FTE	**162.00**	**165.00**

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
09100 Interfund Transfers	26,685,264	29,726,949	0	32,560,963
Total Expenses	**26,685,264**	**29,726,949**	**0**	**32,560,963**

Accounts of Interest
There are no accounts of interest to highlight.

Significant Changes
The Fiscal Year 2027 budget includes three (3) 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 2026 ADJ	FY 2027
Authorized Positions	26.00	26.00
Total FTE	**26.00**	**26.00**

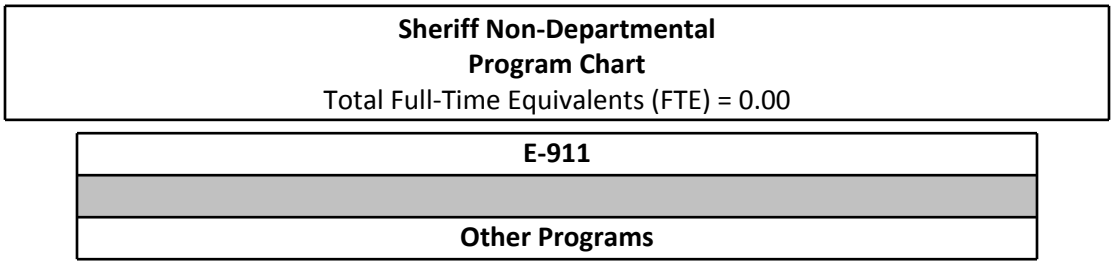
Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
09100 Interfund Transfers	4,935,957	5,293,134	0	5,513,118
Total Expenses	**4,935,957**	**5,293,134**	**0**	**5,513,118**

Accounts of Interest
There are no accounts of interest to highlight.

Significant Changes
There are no significant changes to programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Sheriff Non-Departmental



				FY 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Budget Dollars	**8,921,197**	**9,620,837**	**11,498,459**	**1,877,622**	**19.52%**

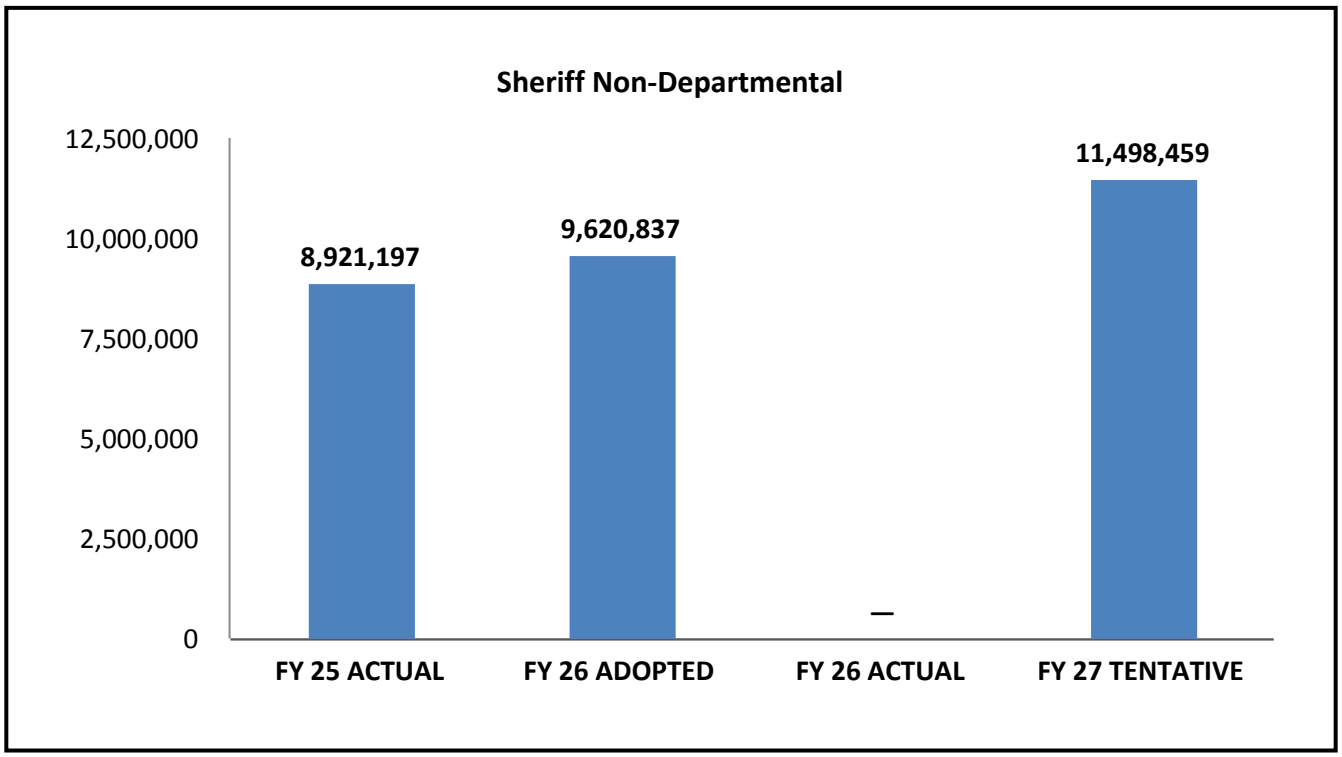
Sheriff Non-Departmental

Introduction

Sheriff's Non-Departmental funding encompasses a range of narrowly specialized public safety programs.

Program Summary

Program	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
E-911	2,510,260	2,594,882	0	3,636,504
Other Programs	6,410,937	7,025,955	0	7,861,955
Total Expenses	**8,921,197**	**9,620,837**	**0**	**11,498,459**



Sheriff Non-Departmental

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03100 Professional Services	0	27,619	0	0
03400 Other Contractual Services	6,097,722	6,728,000	0	7,541,053
04100 Communications	42,322	41,225	0	28,000
04101 Communications- Cell Phones	1,133	0	0	0
04400 Rentals And Leases	123,146	120,000	0	130,200
04612 Software Maintenance	58,866	122,000	0	93,781
04614 Hardware Maintenance	77,048	85,114	0	96,914
05175 Computer Equipment $1000-$4999.99	7,392	0	0	0
05200 Operating Supplies	0	7,000	0	0
05204 Fuel	76,077	80,000	0	80,000
05211 Software Services	1,214,562	609,194	0	516,619
05400 Publications And Memberships	150	0	0	0
05500 Training	0	4,000	0	7,553
06300 Improvements Other Than Buildings	0	452,890	0	1,555,853
09100 Interfund Transfers	1,129,575	1,266,795	0	1,349,486
09101 Interfund Transfers/ Law Education	93,203	77,000	0	99,000
Total Expenses	**8,921,197**	**9,620,837**	**0**	**11,498,459**

Accounts of Interest

03100 - Decrease based on the operational needs anticipated for FY27.

03400 - Stuart Police Department Primary Public Safety Answering Point services ($185k), Crisis Intervention Transportation ($44k), Martin County Fire Rescue Secondary Public Safety Answering Point services ($23k), and Inmate Medical costs ($7.29M).

04100 - Decrease based on operational needs anticipated for FY27 for AT&T and Intrado Text 2 911 service.

04400 - Increase in annual rent at Airport and Sands Commerce.

04612 - Decrease based on operational needs anticipated for FY27 for Digital Logging Recorder and Quality Management System Maintenance, Spatial Station GIS, and Language Interpretation Service.

04614 - Increase based on the anticipated operational needs for FY27, including communications equipment, emergency telephone system maintenance, and the E911 portion of Tyler Technologies CAD/RMS costs.

05200 - Decrease based on operational needs anticipated for FY27.

05211 - Decrease based on operational needs anticipated for FY27 for Motorola Vesta Solutions, Smart Transcription, and Rapid SOS Premium.

05500 - Increase for Training for Public Safety Telecommunicators (PST).

06300 - Increase for Next Generation Call Handling System Upgrade.

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 ($1.2M), Crime Prevention fines collected by the Clerk and paid to the Sheriff ($37k), 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

The Fiscal Year 2027 budget includes a critical infrastructure investment in the County's Next Generation 911 (NG911) Call Handling System upgrade.

Supervisor of Elections

Supervisor of Elections
Program Chart
Total Full-Time Equivalents (FTE) = 12.00

Elections
Total Full Time Equivalents (FTE) = 12.00

General Elections
Total Full Time Equivalents (FTE) = 0.00

Capital & Voter Education/Training
Total Full Time Equivalents (FTE) = 0.00

				FY 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**11.00**	**12.00**	**12.00**	**0.00**	**0.00%**
Total Budget Dollars	**1,725,557**	**1,761,074**	**1,873,479**	**112,405**	**6.38%**

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 resulted in a 7.98% increase from the FY 2026 budget.

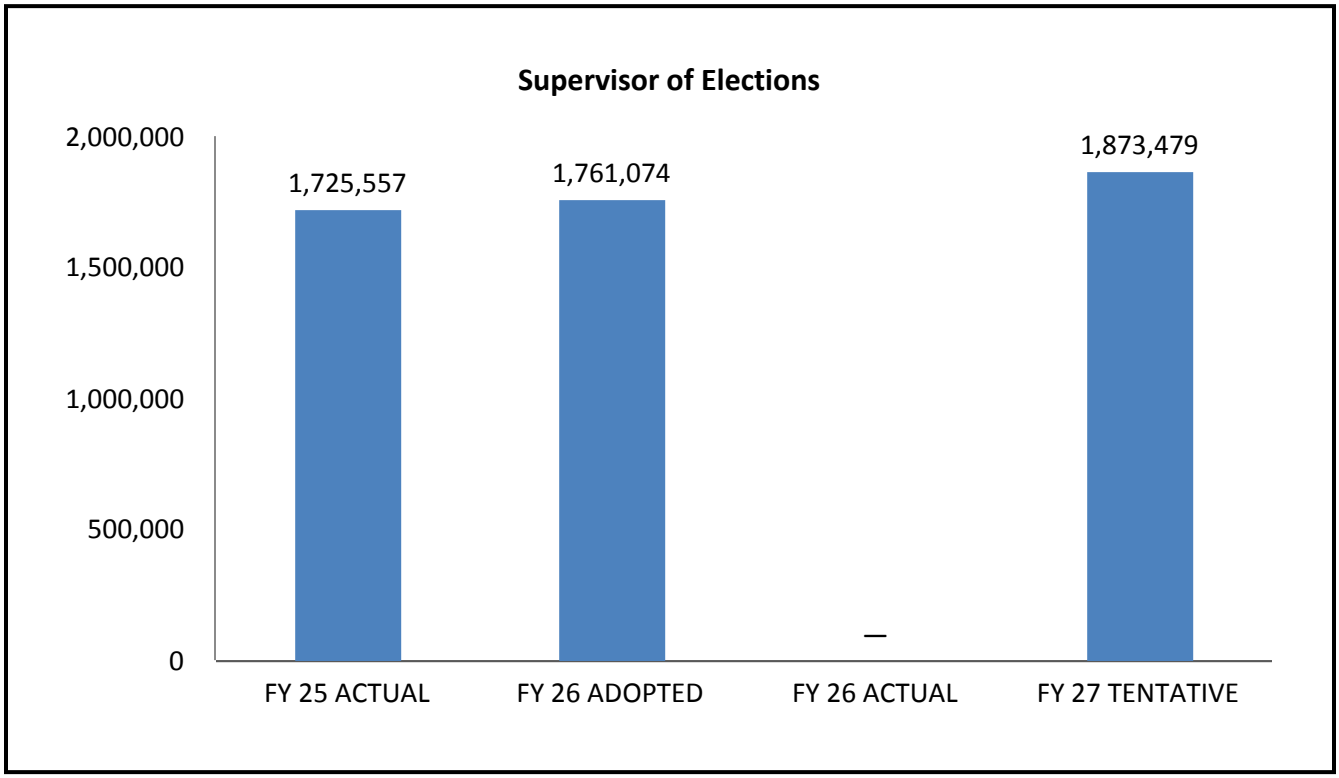
Additionally, the FY 2027 budget reflects increases in software license subscription prices, a new Poll Worker Hub software, and expenses for poll workers and voting supplies associated with the November 2026 general election. While these increases are partially offset by decreases in contracted staffing, postage, printing, and promotional activities, the net result is a 4.34% increase in the FY 2027 operational budget compared to FY 2026.

As a result of these combined factors, higher personnel costs and increased operational spending, the overall budget reflects a net increase of 6.38%.

Supervisor of Elections

Program Summary

Program	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Elections	1,041,967	1,063,070	0	1,145,150
General Elections	672,430	698,004	0	728,329
Elections-Capital & Voter Ed Train	11,160	0	0	0
Total Expenses	**1,725,557**	**1,761,074**	**0**	**1,873,479**



Supervisor of Elections

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01100 Executive Salaries	162,638	167,638	0	172,638
01200 Regular Salaries	523,018	599,925	0	657,904
01202 PTO Payout	5,961	3,000	0	3,000
01300 Other Salaries	122,423	57,100	0	141,805
01400 Overtime	9,729	15,000	0	11,500
01504 Class C Meal Reimbursement	50	0	0	0
02101 FICA	42,895	52,240	0	61,185
02102 Medicare	10,032	12,218	0	14,310
02200 Retirement Contributions	105,197	123,953	0	129,311
02300 Life And Health Insurance	63,642	98,839	0	107,765
03103 Prof Serv-Outside Counsel-Non-Lit	0	10,000	0	10,000
03400 Other Contractual Services	89,140	145,000	0	101,306
03410 Other Contractual Svcs - Staffing	11,950	22,400	0	15,108
04000 Travel And Per Diem	8,930	5,500	0	7,500
04100 Communications	904	800	0	840
04101 Communications- Cell Phones	1,816	0	0	0
04104 Communications-Data/Wireless Svcs	4,559	10,040	0	6,424
04200 Freight And Postage	88,158	95,670	0	65,670
04400 Rentals And Leases	14,937	15,893	0	16,130
04402 Rentals And Leases/Copier Leases	8,093	7,970	0	7,930
04406 Rentals and Leases/Light Fleet	0	2,644	0	2,644
04610 Vehicle Repair And Maintenance	222	2,500	0	1,500
04612 Software Maintenance	20,778	23,902	0	23,845
04614 Hardware Maintenance	36,154	37,719	0	37,099
04700 Printing And Binding	48,068	65,352	0	58,112
04800 Promotional Activities	2,384	5,000	0	2,500
04900 Other Current Charges	38	500	0	100
04910 Fleet Replacement Charge	2,291	0	0	0
05100 Office Supplies	22,206	15,000	0	20,000
05175 Computer Equipment $1,000-$4999.99	3,895	2,500	0	0
05195 Non-Capital Computer Equipment	5,316	2,500	0	1,250
05199 Other Non-Capital Equipment	19,464	0	0	2,500
05200 Operating Supplies	612	1,000	0	500
05204 Fuel	1,009	1,500	0	1,500
05208 Software Licenses	146,126	142,556	0	167,715
05210 Food	2,528	2,500	0	3,000
05211 Software Services	1,654	0	0	0
05400 Publications And Memberships	8,485	8,315	0	10,768
05402 Publications/Subscriptions	254	400	0	120
05500 Training	5,015	4,000	0	10,000
06400 Furniture and Equipment	5,860	0	0	0
09100 Interfund Transfers	119,128	0	0	0
Total Expenses	**1,725,557**	**1,761,074**	**0**	**1,873,479**

Supervisor of Elections
Elections

Mission Statement
As a gatekeeper of the democratic process, the Supervisor of Elections will uphold the election laws of the State of Florida, the Constitution of the United States, and the federally mandated National Voter Registration Act to ensure the integrity and transparency 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 2026 ADJ	FY 2027
Supervisor of Elections	1.00	1.00
Chief Deputy	1.00	1.00
Deputy of Elections Finance & Compliance	1.00	1.00
Deputy of Elections Support Services	2.00	2.00
Deputy of Elections Warehouse Operations	1.00	1.00
Deputy of Technology Administration	1.00	1.00
Deputy of Voters Services	3.00	3.00
Deputy of Voters Services Administration	1.00	1.00
Deputy Poll Worker Coordinator	1.00	1.00
Total FTE	**12.00**	**12.00**

Supervisor of Elections
Elections

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01100 Executive Salaries	162,638	167,638	0	172,638
01200 Regular Salaries	523,018	599,925	0	657,904
01202 PTO Payout	5,961	3,000	0	3,000
01400 Overtime	9,729	10,000	0	10,000
01504 Class C Meal Reimbursement	50	0	0	0
02101 FICA	42,634	48,396	0	52,300
02102 Medicare	9,971	11,319	0	12,232
02200 Retirement Contributions	105,197	123,953	0	129,311
02300 Life and Health Insurance	63,642	98,839	0	107,765
09100 Interfund Transfers	119,128	0	0	0
Total Expenses	**1,041,967**	**1,063,070**	**0**	**1,145,150**

Accounts of Interest
There are no accounts of interest to highlight.

Significant Changes
There are no significant changes to programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
01300 Other Salaries	122,423	57,100	0	141,805
01400 Overtime	0	5,000	0	1,500
02101 FICA	261	3,844	0	8,885
02102 Medicare	61	899	0	2,078
03103- Prof Serv-Outside Counsel-Non-LIt	0	10,000	0	10,000
03400 Other Contractual Services	77,980	145,000	0	101,306
03410 Other Contractual Services - Staffing	11,950	22,400	0	15,108
04000 Travel and Per Diem	8,930	5,500	0	7,500
04100 Communications	904	800	0	840
04101 Communications- Cell Phone	1,816	0	0	0
04104 Communications-Data/Wireless Services	4,559	10,040	0	6,424
04200 Freight and Postage	88,158	95,670	0	65,670
04400 Rentals and Leases	14,937	15,893	0	16,130
04402 Rentals and Leases/Copier Leases	8,093	7,970	0	7,930
04406 Rentals and Leases/Light Fleet	0	2,644	0	2,644
04610 Vehicle Repair and Maintenance	222	2,500	0	1,500
04612 Software Maintenance	20,778	23,902	0	23,845
04614 Hardware Maintenance	36,154	37,719	0	37,099
04700 Printing and Binding	48,068	65,352	0	58,112
04800 Promotional Activities	2,384	5,000	0	2,500
04900 Other Current Charges	38	500	0	100
04910 Fleet Replacement Charge	2,291	0	0	0
05100 Office Supplies	22,206	15,000	0	20,000
05175 Computer Equipment $1,000-$4999.99	3,895	2,500	0	0
05195 Non-Capital Computer Equipment	5,316	2,500	0	1,250
05199 Other Non-Capital Equipment	19,464	0	0	2,500
05200 Operating Supplies	612	1,000	0	500
05204 Fuel	1,009	1,500	0	1,500
05208 Software Licenses	146,126	142,556	0	167,715
05210 Food	2,528	2,500	0	3,000
05211 Software Services	1,654	0	0	0
05400 Publications and Memberships	8,485	8,315	0	10,768
05402 Publications/Subscriptions	254	400	0	120
05500 Training	5,015	4,000	0	10,000
06400 Furniture and Equipment	5,860	0	0	0
Total Expenses	**672,430**	**698,004**	**0**	**728,329**

Accounts of Interest

01300 - 02102 - Increases in hourly wages to comply with Florida minimum wage requirements, and increases associated with the FY27 general election cycle, including higher poll worker staffing levels and expanded early voting days compared to the FY26 primary election cycle.

03400 - Decreases due to election cycle and related operational activity. Major contracts include Printing Systems Inc. ($44.2k), Center for Internet Security ($11.2k), BGM Creative ($10.0k), Geminye Design Group ($10k), Bureau of Direct Mail ($8.3k), A-1 Moving & Storage ($6.7k), and G and G Tech Services ($4.0k).

Supervisor of Elections
General Elections

03410 - Reduction reflects lower anticipated contracted staffing costs due to the direct hiring of student interns and the utilization of Martin County's contracted vendor.
04104 - Reduction in data/wireless services, to reflect the operational needs anticipated for FY27.
04200 - Decrease in postage costs compared to FY26, which included mailing expenses for all primary election and most general election sample ballots and vote-by-mail ballots.
04610 - Decrease attributable to realized repair and maintenance costs.
05208 - Annual software licenses include VR Systems ($74.3k), ES&S ($59.7k), ClearBallot ($20.5k), Runbeck ($1.8k), and new Poll Worker Hub Software ($11.3k).
05400 - 05402 - Adjustments to various accounts to reflect annual dues and membership fees for FY27.
05500 - Increase to support required continuing education and professional training.

Significant Changes

There are no significant changes to programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03400 Other Contractual Services	11,160	0	0	0
Total Expenses	**11,160**	**0**	**0**	**0**

Accounts of Interest
There are no accounts of interest to highlight.

Significant Changes
The FY24-25 Election Security Enhancement Grant is complete.

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 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Budget Dollars	**2,726,995**	**3,342,803**	**3,341,356**	**(1,447)**	**(0.04)%**

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.

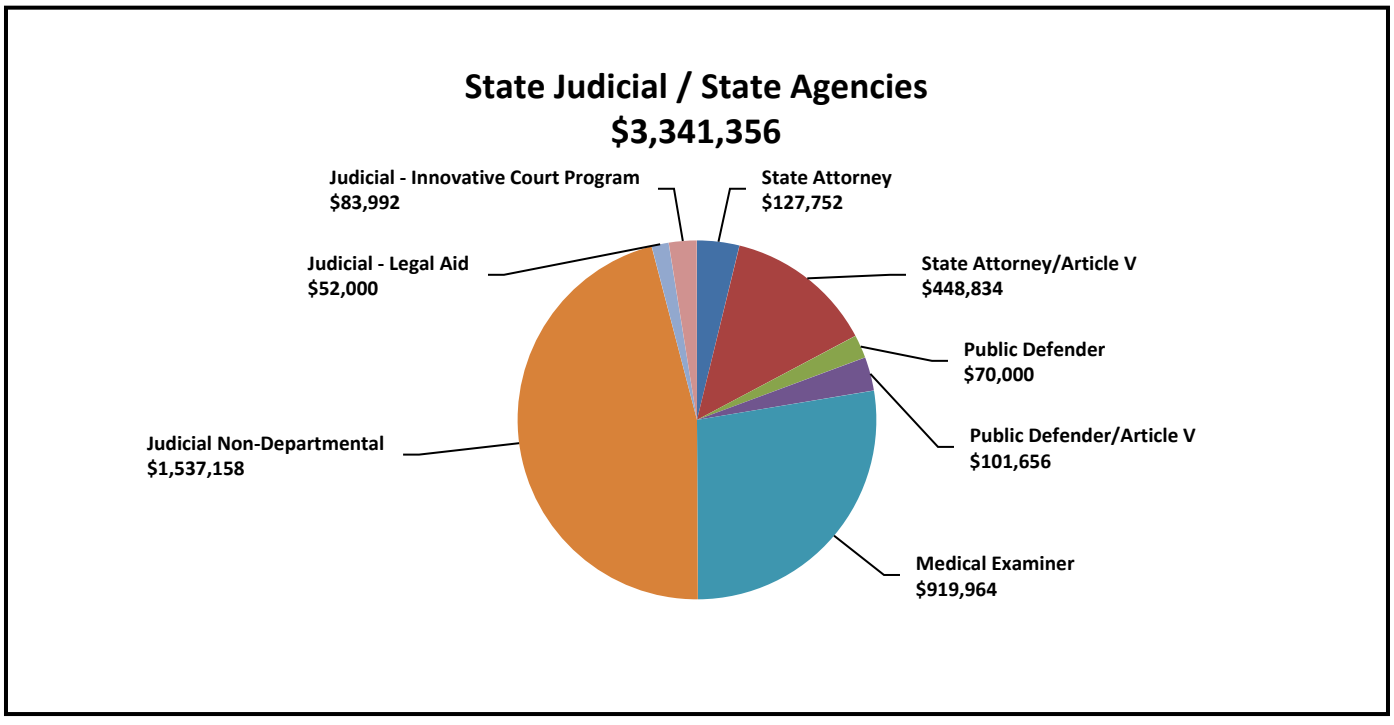
Key Issues and Trends

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 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
State Attorney	112,912	114,771	0	127,752
State Attorney/Article V	398,033	448,626	0	448,834
Public Defender	70,000	70,000	0	70,000
Public Defender/Article V	96,405	109,667	0	101,656
Medical Examiner	680,664	935,098	0	919,964
Judicial Non-Departmental	1,209,823	1,534,737	0	1,537,158
Judicial - Legal Aid	49,340	46,000	0	52,000
Judicial - Innovative Court Program	109,818	83,904	0	83,992
Total Expenses	**2,726,995**	**3,342,803**	**0**	**3,341,356**



State Judicial / State Agencies

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
03400 Other Contractual Services	3,600	8,520	0	5,610
03404 Janitorial Services	848	1,210	0	1,155
03405 IT Services	788,254	901,020	0	933,418
04100 Communications	38,620	45,845	0	30,810
04300 Utility Services	23,577	13,907	0	14,234
04400 Rentals And Leases	102,053	103,955	0	101,864
04600 Repairs And Maintenance	2,200	5,500	0	5,250
04900 Other Current Charges	373,322	550,561	0	474,664
04954 County Witness Fees	1,280	2,500	0	2,000
04957 Miscellaneous Judicial Costs	267,500	332,816	0	321,585
05199 Other Non-Capital Equipment	1,100	0	0	0
05179 Other Equipment $1,000-$4,999.99	0	1,100	0	1,050
08100 Aid to Governmental Agencies	680,664	935,098	0	919,964
08200 Aid to Private Organizations	49,340	46,000	0	52,000
08300 Other Grants And Aids	112,912	114,771	0	127,752
09100 Interfund Transfer	281,725	280,000	0	350,000
Total Expenses	**2,726,995**	**3,342,803**	**0**	**3,341,356**

Accounts of Interest

03400 - Martin County portion of Guardian Ad Litem contracted services ($3.4k); miscellaneous to include cost of processing various ordinance violations ($2.3k). 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 ($344.3k), Public Defender ($89.5k), Court Administrator ($485.8k), and Guardian Ad Litem ($13.8k). These costs are partially offset by court facility fees.
04100 - Adjusted based on usage and to reflect the operational needs anticipated for FY27 for State Attorney, Public Defender, Guardian Ad Litem, and Judicial Circuit Court Administration.
04300 - Adjusted based on usage and to reflect the operational needs anticipated for FY27 for Guardian Ad Litem.
04400 - Adjusted based on updated lease costs for FY27 for State Attorney, Public Defender, and Guardian Ad Litem.
04900 - Mental Health Court ($70.0k), Department of Juvenile Justice Cost Sharing ($300.0k), Martin County portion of Guardian Ad Litem operating supplies ($20.7k), and 19th Judicial Circuit Court Innovations ($84.0k). 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 FY27 needs for 19th Judicial Circuit Court Administration Judicial Support and Case Management.
08100 - Medical Examiner.
08200 - Legal Aid.
08300 - Victim Services Program.
09100 - Pre-Trial Program for the Martin County Sheriff's Office.

Significant Changes

There are no significant changes to programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

Tax Collector

Tax Collector
Program Chart
Total Full-Time Equivalents (FTE) = 75.00

Tax Collector Program
Total Full Time Equivalents (FTE) = 75.00

				FY 2026 to FY 2027	
	FY 2025	FY 2026	FY 2027	Variance	Pct Change
Total FTE	**75.00**	**75.00**	**75.00**	**0.00**	**0.00%**
Total Budget Dollars	**11,298,377**	**11,432,897**	**12,198,500**	**765,603**	**6.70%**

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.

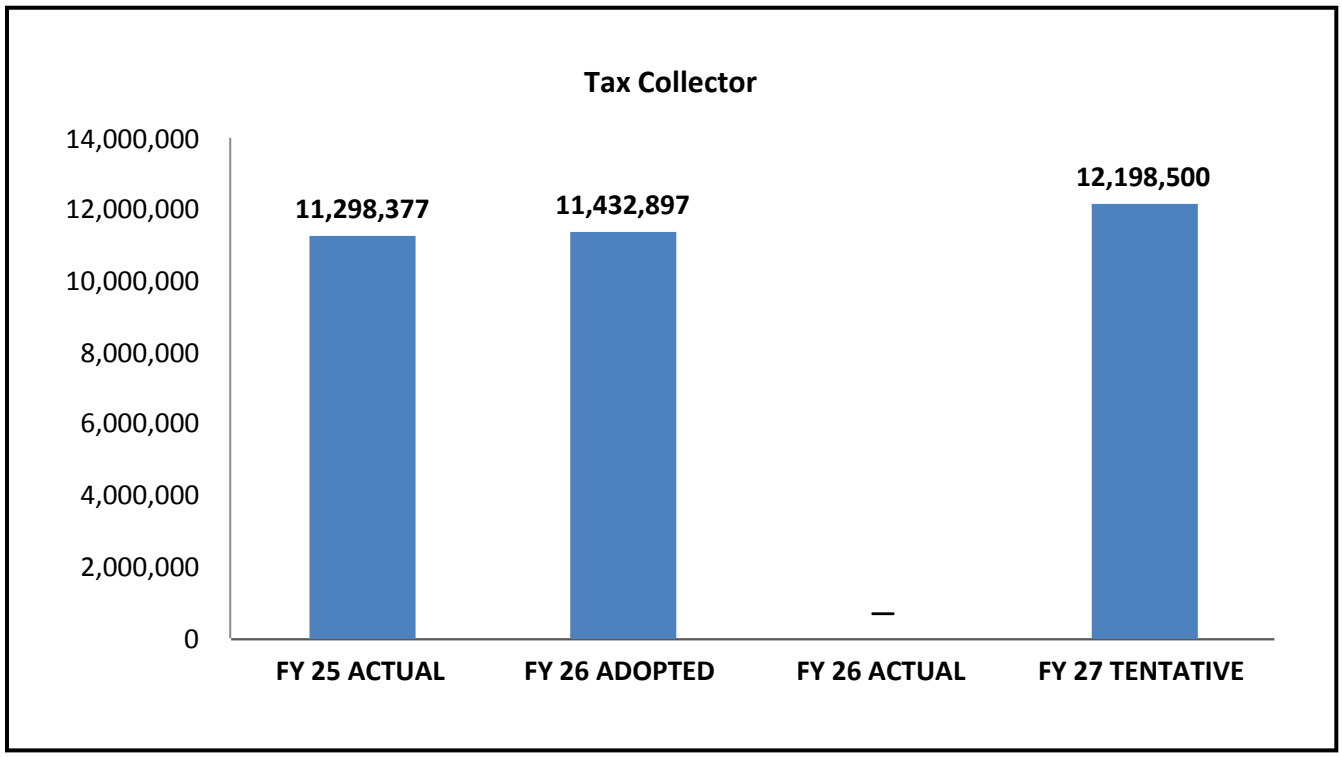
The following represents the unused fees returned to the County or estimated to be returned to the County:

- Unused Fees Returned to County 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 $7,261,628
- Unused Fees Returned to County FY26 $6,333,054 (Estimate)

Tax Collector

Program Summary

Program	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
Tax Collector Program	11,298,377	11,432,897	0	12,198,500
Total Expenses	**11,298,377**	**11,432,897**	**0**	**12,198,500**



Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
04200 Freight And Postage	71,906	70,000	0	80,000
09100 Interfund Transfers	11,226,471	11,362,897	0	12,118,500
Total Expenses	**11,298,377**	**11,432,897**	**0**	**12,198,500**

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 2026 ADJ	FY 2027
Authorized Positions	75.00	75.00
Total FTE	**75.00**	**75.00**

Tax Collector
Tax Collector Program

Expenditures

Expense Classification	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ACTUAL	FY 2027 TENTATIVE
04200 Freight and Postage	71,906	70,000	0	80,000
09100 Interfund Transfers	11,226,471	11,362,897	0	12,118,500
Total Expenses	**11,298,377**	**11,432,897**	**0**	**12,198,500**

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 changes to programs or level of service. Budget increases reflect the continued impact of inflation and market conditions on the cost of goods, services, technology, and contractual obligations required to maintain current operations.

VI. 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.

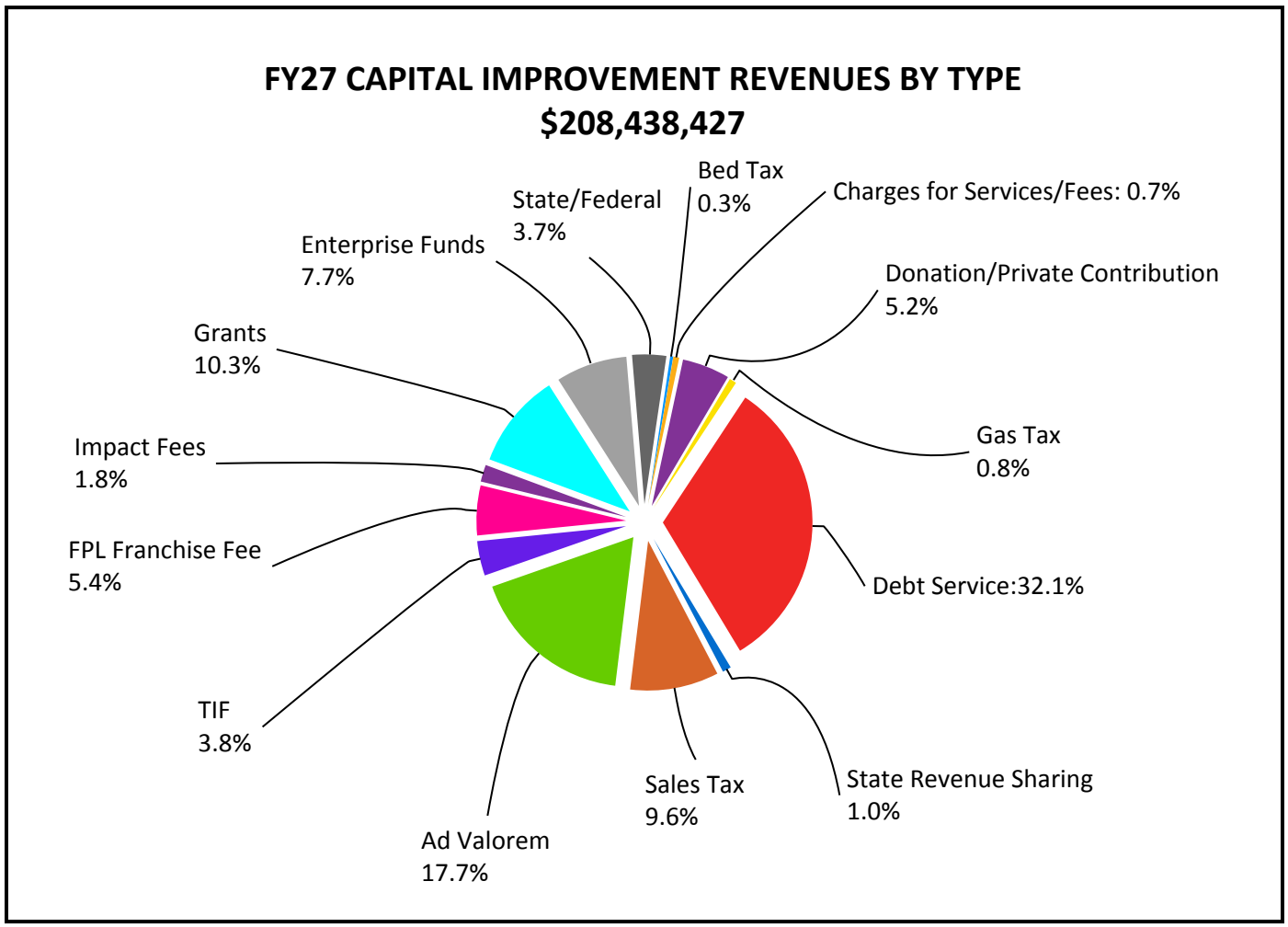
OCT

- 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

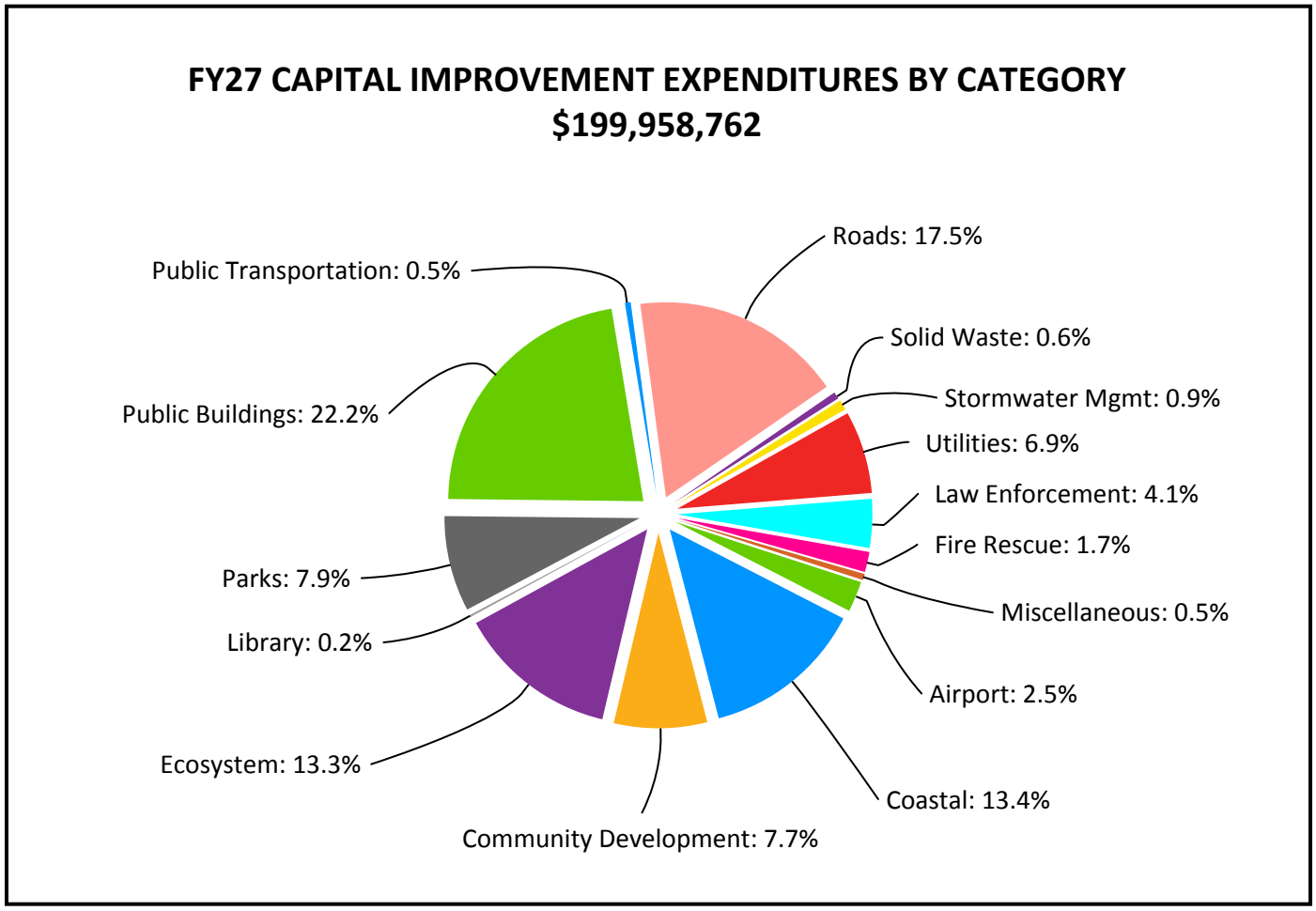
Martin County's CIP is financed through a diversified allocation of revenue sources. These include ad valorem, fees, gas taxes, grants, Federal and State projects, enterprise funds, and tax incremental funding (TIF). This is further identified in the following FY27 Capital Improvement Revenue Sources chart. In addition, there is a total of $110.1M in fund balance that will be used to support the FY27 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 FY2027 – FY2036 CIP represents a commitment of $2,043,874,174 to the construction and maintenance of capital facilities.



Capital Improvement Budget Summary

The FY2027-FY2036 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 FY27 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 FY2027 > $300K

Airport	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032-FY2036	Total
Airport Pavement Rehabilitation	4,600,000	0	500,000	1,600,000	0	0	**6,700,000**

Coastal	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032-FY2036	Total
Jensen Beach CRA Improvements	394,500	406,335	418,525	431,080	444,012	2,428,031	**4,522,483**
Rio CRA Improvements	1,712,500	1,763,875	1,816,791	1,871,294	1,927,432	10,539,978	**19,631,870**
Old Palm City CRA Improvements	1,041,800	1,073,054	1,105,245	1,138,402	1,172,554	6,411,995	**11,943,050**
Hobe Sound CRA Improvements	1,993,100	2,052,893	2,114,479	2,177,913	2,243,250	12,267,001	**22,848,636**
Port Salerno CRA Improvements	1,715,500	1,766,965	1,819,973	1,874,572	1,930,809	10,558,450	**19,666,269**
Golden Gate CRA Improvements	964,950	993,898	1,023,714	1,054,425	1,086,057	5,938,995	**11,062,039**

Fire Rescue	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032-FY2036	Total
Fire Rescue/Vehicle and Equipment Replacement	3,354,979	3,298,119	3,258,079	3,169,479	3,357,550	16,366,081	**32,804,287**

Law Enforcement	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032-FY2036	Total
Sheriff Fixed Asset Replacement (FARB)	855,534	855,534	881,200	907,636	934,865	5,112,226	**9,546,995**
MCSO Firearms Training Facility	5,200,000	0	0	0	0	8,045,352	**13,245,352**
MCSO Logistics & Operations Center	1,330,029	5,500,000	0	0	7,574,450	0	**14,404,479**
Holt Correctional Facility- Jail Pod Windows Replacement	733,600	733,600	733,600	733,600	773,600	0	**3,708,000**

Parks & Recreation	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032-FY2036	Total
Parks Fixed Asset Replacement Budget (FARB)	3,437,200	3,637,200	3,637,200	3,637,200	3,637,200	16,500,000	**34,486,000**
Parks Building Improvement Program	1,935,000	1,035,000	1,035,000	1,035,000	1,035,000	5,400,000	**11,475,000**
Parks & Golf Course Equipment Fixed Asset Replacement Budget (FARB)	462,000	530,000	561,555	564,000	558,000	4,296,000	**6,971,555**
Sailfish Sands Golf Course Improvements (Phase 4,5, & 6)	2,105,019	500,000	500,000	500,000	500,000	2,500,000	**6,605,019**
Sea Turtle Beach Cafe and Beachside Restrooms	5,055,432	0	0	0	0	0	**5,055,432**
Phipps Park Improvements	850,000	0	0	0	0	0	**850,000**

Public Buildings	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032-FY2036	Total
Public Buildings Fixed Asset Replacement Budget (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**
Courthouse and Constitutional Office Building Secure Entrance Building Addition	500,000	350,000	0	0	4,554,593	0	**5,404,593**
Martin County Operations Facility	37,000,000	37,000,000	0	0	0	0	**74,000,000**
Employee Wellness Clinic	1,189,450	10,000,000	0	0	0	0	**11,189,450**
House of Refuge Rehabilitation - Phase II	350,000	0	0	0	0	1,150,000	**1,500,000**
Fire Rescue Facilities Fixed Asset Replacement (FARB)	600,000	600,000	600,000	600,000	600,000	3,000,000	**6,000,000**
Fire Station 23 (Kanner Highway) Expansion	400,000	0	0	0	0	3,700,000	**4,100,000**
Western Palm City Fire Station	635,000	0	0	0	0	10,920,000	**11,555,000**

Coastal	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032-FY2036	Total
St. Lucie Inlet Management Plan	17,085,000	2,010,000	9,585,000	16,860,000	1,585,000	76,151,100	**123,276,100**
Beach Management	500,000	1,600,000	500,000	950,000	500,000	23,369,590	**27,419,590**
Bathtub Beach/Sailfish Point Restoration	7,370,000	0	7,370,000	0	7,370,000	14,526,813	**36,636,813**
County Resilience Program	720,000	300,000	300,000	300,000	300,000	1,500,000	**3,420,000**
Shoreline Management	350,000	2,575,000	650,000	125,000	550,000	700,000	**4,950,000**
MacArthur Blvd Dine Restoration	390,000	4,950,000	350000	275000	550000	6,915,000	**13,430,000**

Ecosystem Management	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032-FY2036	Total
North Outfall Golden Gate BMP1	769,000	0	0	0	0	0	**769,000**
S-1 Canal Channel Enhancement	1,024,000	0	0	0	0	1,976,000	**3,000,000**
Kitching Creek Eastern Flow Way	663,565	0	0	1,450,106	578,000	400,000	**3,091,671**
Environmentally Sensitive Lands	645,978	645,978	645,978	645,978	645,978	2,400,000	**5,629,890**
Martin County Forever	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	100,000,000	**200,000,000**
Stormwater Master Plan	567,250	567,250	0	0	0	0	**1,134,500**
Coral Gardens Stormwater Master Plan	1,080,000	0	0	0	0	4,170,000	**5,250,000**
Fiddler Crab Access	684,011	0	0	0	0	0	**684,011**

Public Transportation	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032-FY2036	Total
Bus Rolling Stock Purchase	800,000	450,000	525,640	731,750	731,570	2,578,760	5,817,720

Roads	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032-FY2036	Total
SUN Trail Multimodal Pathway (US-1 to Seabranch Preserve State Park)	1,740,000	0	0	0	0	0	1,740,000
SW Bulldog Way Sidewalk	1,212,062	0	0	0	0	0	1,212,062
Intersection Improvements	1,095,000	595,000	595,000	595,000	595,000	2,975,000	6,450,000
Traffic Signal Rehabilitations	500,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	9,500,000

US-1 Turn Lane and Traffic Signal at NW Baker Road	1,900,409	0	0	0	0	0	1,900,409
SR-76 Turn Lanes at US-1	1,454,162	6,519,622	526,599	0	0	0	8,500,383
SE Salerno Rd Bicycle and Turn lanes at SR-76 (S Kanner HWy)	1,150,000	0	0	0	0	0	1,150,000
CR-714 (SW Martin Hwy) Realignment at SR-710 (SW Warfield Blvd)	743,778	270,805	434,000	15,554,239	0	0	17,002,822
Resurfacing and Drainage Maintenance	968,788	918,420	945,612	819,299	900,000	51,250,000	55,802,119
Rocky Point Neighborhood Restoration	2,000,000	3,550,000	0	0	0	0	5,550,000
South County Neighborhood Restoration	1,800,000	0	0	0	0	0	1,800,000
SW Jack James Drive Resurfacing	3,500,000	2,200,000	0	0	0	0	5,700,000
Dirt Road Paving (Urban Service District)	350,000	350,000	350,000	350,000	350,000	1,750,000	3,500,000
SW Kansas Ave Resurfacing	350,000	1,295,611	0	0	0	0	**1,645,611**
CR-A1A (SE Dixie Hwy) Resurfacing (SE Cove Rd to SE Jefferson St)	3,824,420	0	0	0	0	0	**3,824,420**
Annual Commitments	400,000	400,000	400,000	400,000	400,000	2,000,000	**4,000,000**
Rail Safety Improvements	600,000	600,000	600,000	600,000	600,000	3,000,000	**6,000,000**
SE Island Way West Bridge Replacement	500,000	2,400,000	0	0	0	0	**2,900,000**
Traffic Safety Measures	500,000	500,000	500,000	500,000	500,000	2,500,000	**5,000,000**
SR-710 Widening (Okeechobee line to FPL Access)	1,512,500	4,285,019	22,674,499	1,028,982	193,423,888	0	**222,924,888**
SR-710 Widening (FPL Access to CR-609)	1,120,494	6,045,941	2,000,000	544,864	104,983,733		**114,695,032**
Heavy Equipment Replacement	805,000	805,000	805,000	805,000	805,000	4,025,000	**8,050,000**
NE Dixie Hwy Turn Lane and Traffic Signal at NW Alice Street	910,000	0	0	0	0	0	**910,000**
SE Conch Bar Avenue Improvements	750,000	0	0	0	0	0	**750,000**
SW 84th Avenue (SW Bush Street to SW Newfield Parkway)	7,105,015	0	0	0	0	0	**7,105,015**

Stormwater Management	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FY2032-FY2036**	**Total**
Stormwater Infrastructure Rehabilitation	617,000	917,000	1,167,000	1,250,000	1,450,000	7,250,000	**12,651,000**
Bessey Creek Retrofit	750,000	0	0	0	0	7,500,000	**8,250,000**

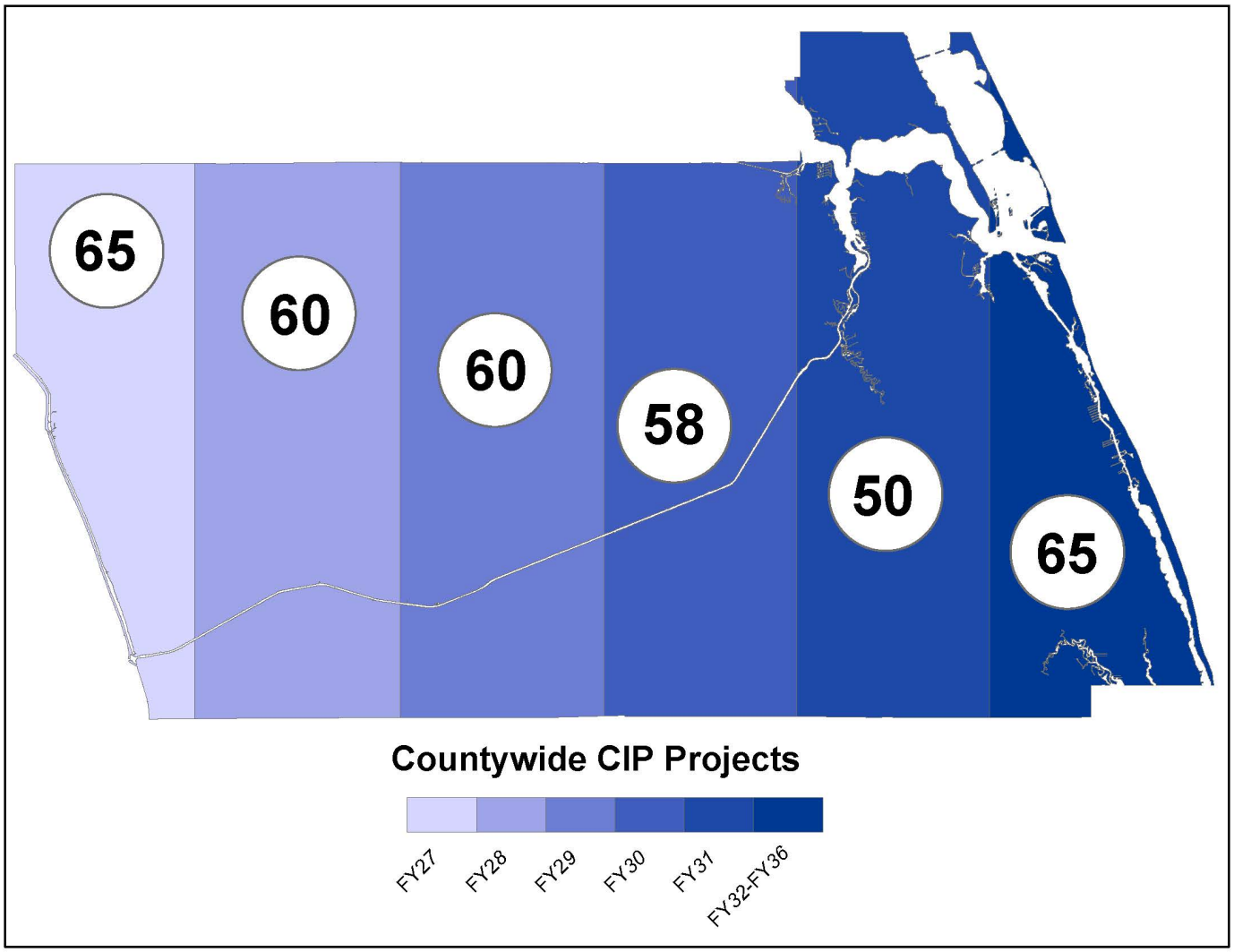
Solid Waste	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FY2032-FY2036**	**Total**
Solid Waste Equipment	852,000	1,045,000	920,000	770,000	1,294,000	2,465,000	**7,346,000**

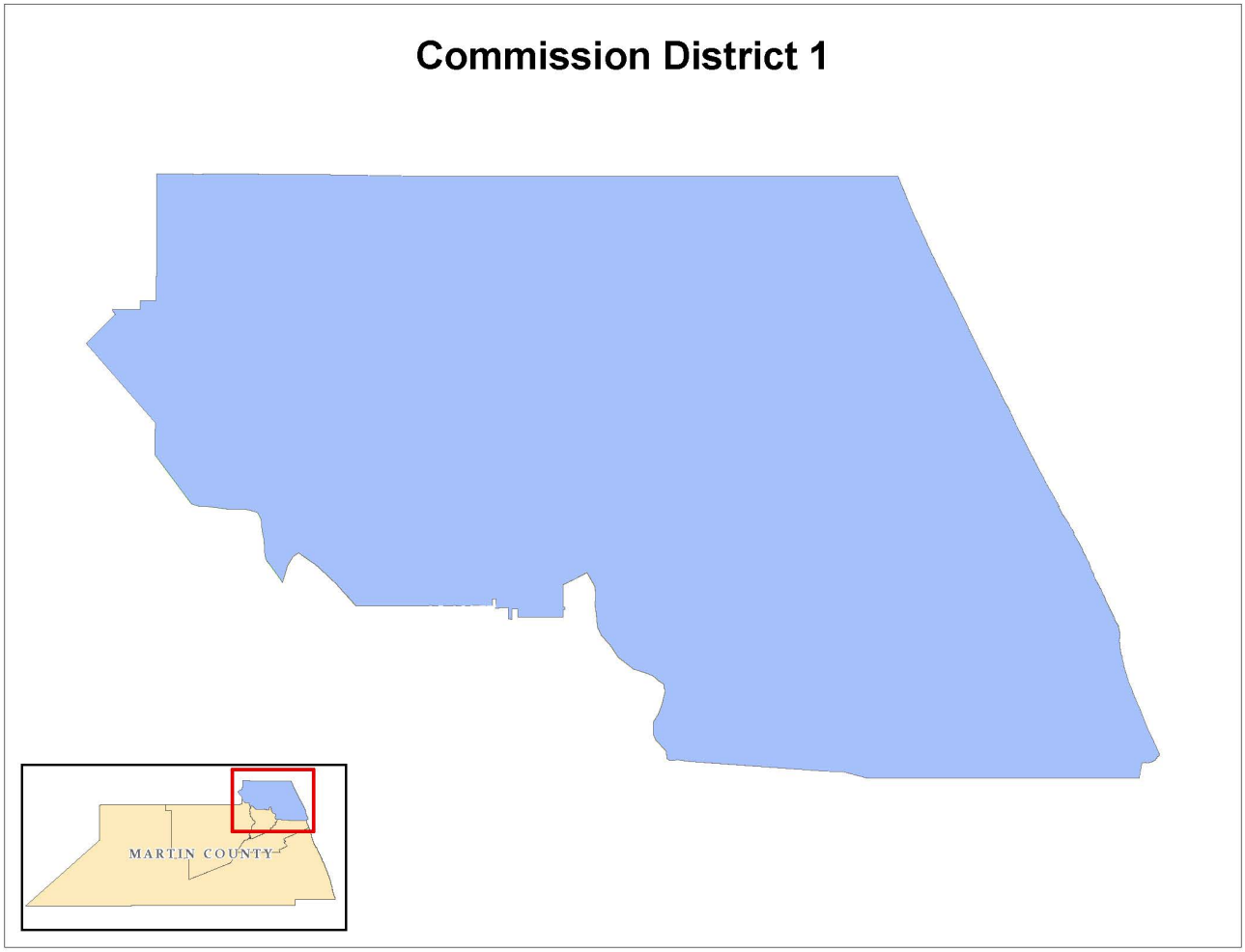
Utilities	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FY2032-FY2036**	**Total**
Connect to Protect Force Main System (3617)	600,000	400,000	400,000	400,000	400,000	2,000,000	**4,200,000**
Connect to Protect Grinder System Installation (3616)	400,000	400,000	400,000	400,000	400,000	2,000,000	**4,000,000**
Capital Equipment Replacement (4957)	1,490,000	810,000	360,000	267,000	455,000	6,145,000	**9,527,000**
Lift Station and Vacuum System Rehabilitation	2,100,000	2,300,000	2,100,000	2,100,000	2,100,000	10,500,000	**21,200,000**
Sanitary Collection System Rehabilitation	500,000	500,000	500,000	500,000	500,000	2,500,000	**5,000,000**
Water Main Replacement	1,000,000	1,100,000	2,000,000	1,500,000	1,000,000	2,500,000	**9,100,000**
Water Meter Automation Retrofit	800,000	1,400,000	1,400,000	1,400,000	1,400,000	7,000,000	**13,400,000**

Dixie Park Repump Station Rehabilitation	650,000	0	0	0	0	0	**650,000**
North Water Treatment Plant Filter Media Replacement	1,100,000	0	0	0	0	0	**1,100,000**
Reclaimed Water Main Replacement	437,500	0	0	0	0	0	**437,500**
Wastewater Transmission System Improvements	3,430,000	2,850,000	2,762,500	0	0	0	**9,042,500**
Biosolids Dewatering Rehabilitation and Improvements	400,000	400,000	400,000	400,000	150,000	750,000	**2,500,000**

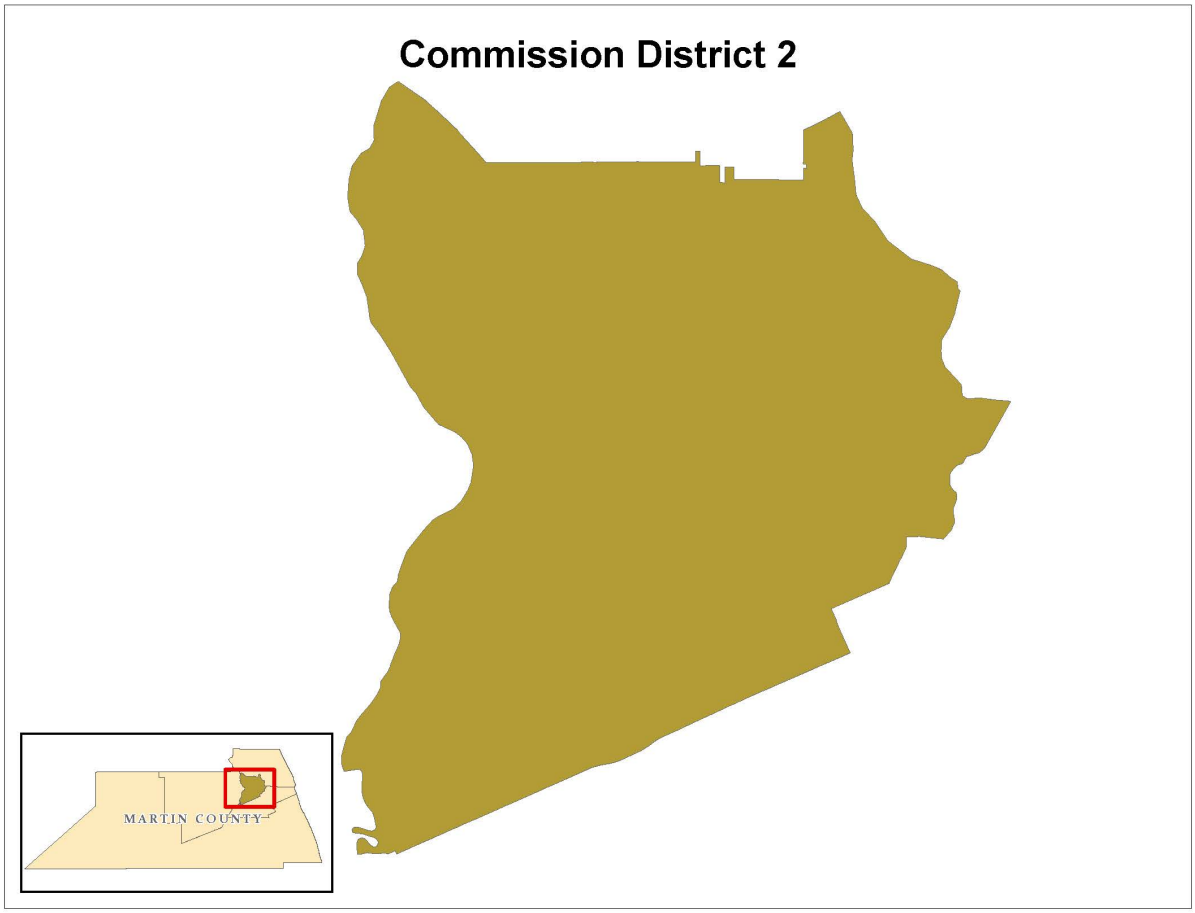
Miscellaneous	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FY2032-FY2036**	**Total**
Countywide Radio Replacement	800,000	500,000	19,763,000	0	0	0	**21,063,000**

Projects by District

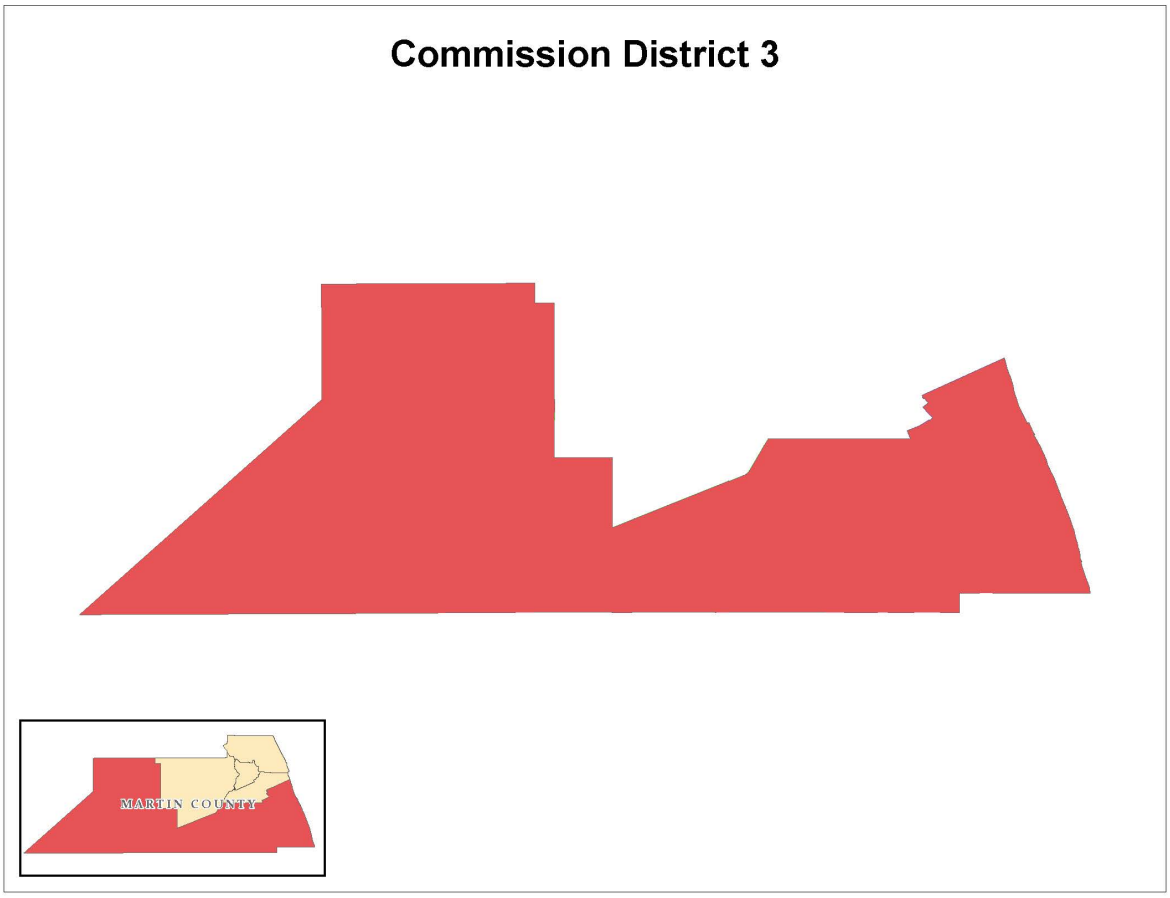



Commission District 1
MARTIN COUNTY

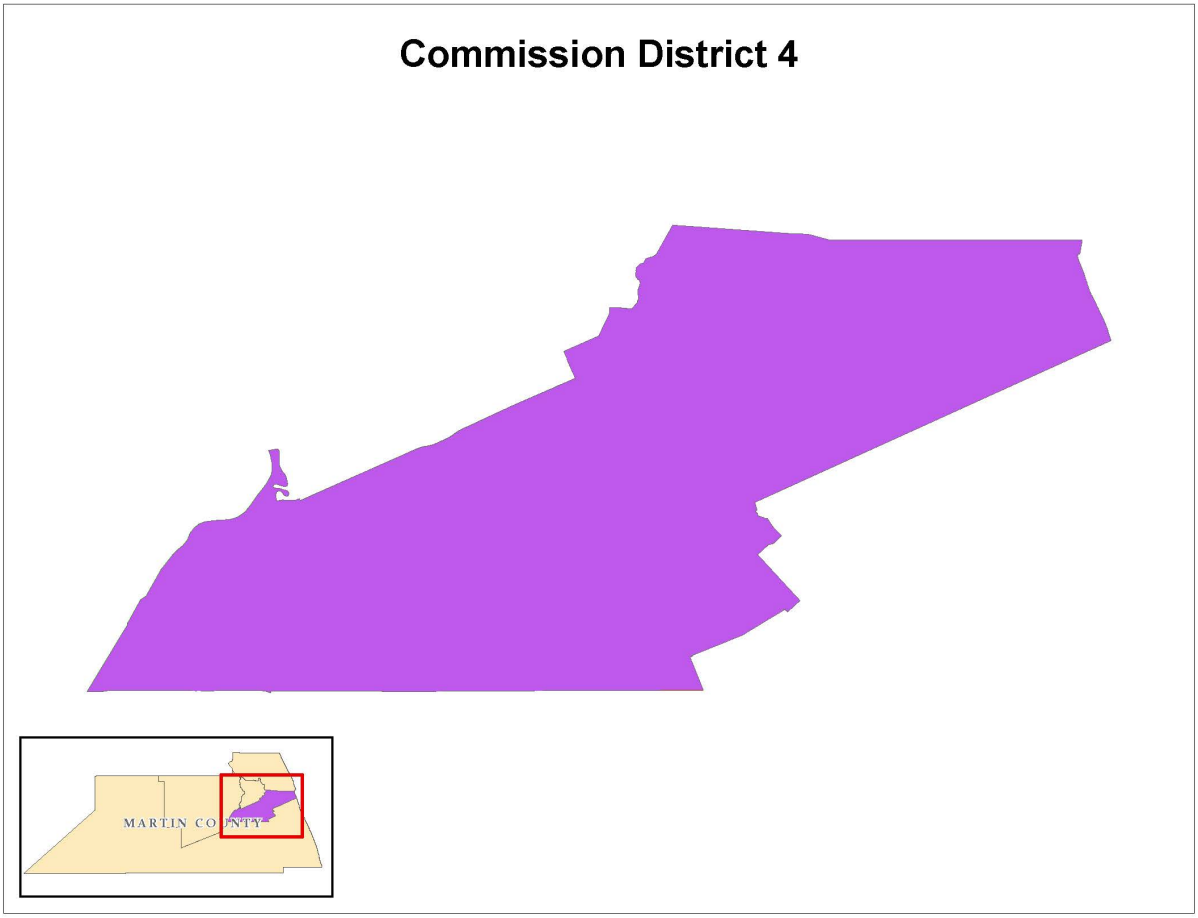
FY27	FY28	FY29	FY30	FY31	FY32 - FY36
Jensen Beach CRA Improvements	Jensen Beach CRA Improvements	Jensen Beach CRA Improvements	Jensen Beach CRA Improvements	Jensen Beach CRA Improvements	Jensen Beach CRA Improvements
Rio CRA Improvements	Rio CRA Improvements	Rio CRA Improvements	Rio CRA Improvements	Rio CRA Improvements	Rio CRA Improvements
Sea Turtle Beach Cafe & Beachside Restroom	Courthouse and Constitutional Office Building Secure Entrance Building Addition	Courthouse & Constitutional Office Building Rooftop HVAC Unit Replacement	Beach Management	Courthouse and Constitutional Office Building Secure Entrance Building Addition	House of Refuge Rehabilitation - Phase II
Pineapple Park Pickleball Complex	Beach Management	Beach Management	MacArthur Blvd Dune Restoration	Beach Management	Administration Building 3rd & 4th Floor Window Hardening
Courthouse and Constitutional Office Building Secure Entrance Building Addition	MacArthur Blvd Dune Restoration	Bathtub Beach/Sailfish Point Restoration	MC-2 Shoreline Stabilization	Bathtub Beach/Sailfish Point Restoration	Administration Building EV Chargers
House of Refuge Rehabilitation - Phase II	Indian River Lagoon Estuary Restoration Project	MacArthur Blvd Dune Restoration	SE Palm Beach Road Improvements	MacArthur Blvd Dune Restoration	Administration Building 3rd Floor Remodel
Beach Management	Savannas Regional Restoration	Indian River Lagoon Estuary Restoration Project	Skyline Park Neighborhood Restoration	Skyline Park Neighborhood Restoration	Beach Management
Bathtub Beach/Sailfish Point Restoration	SE MacArthur Boulevard Crosswalk at House of Refuge	Savannas Regional Restoration	Rio Neighborhood Restoration		Bathtub Beach/Sailfish Point Restoration
MacArthur Blvd Dune Restoration	NE South Street Sidewalk Project	Jensen Beach Neighborhood Restoration			MacArthur Blvd Dune Restoration
Stuart Impoundment Hydrologic Restoration	Jensen Beach Neighborhood Restoration	NW Green River Pkwy Resurfacing (CR-732 NW Jensen Beach Blvd to St. Lucie Blvd)			Bathtub Beach Pavilion
Indian River Lagoon Estuary Restoration Project	NW Green River Pkwy Resurfacing (CR-732 NW Jensen Beach Blvd to St. Lucie Blvd)	Rio Neighborhood Restoration			Stuart Impoundment Hydrologic Restoration
MC-2 Shoreline Stabilization	NW Pine Lake Drive Bridge Replacement	NW Pine Lake Drive Bridge Replacement			Indian River Lagoon Estuary Restoration Project
Savannas Regional Restoration		SE Palm Beach Road Improvements			
Fiddler Crab Access		Pine Lake Drive Bridge Water Main			
SE MacArthur Boulevard Crosswalk at House of Refuge					
NE South Street Sidewalk Project					
US-1 (NW Federal Hwy) Turn Lane and Traffic Signal at NW Baker Road					
Jensen Beach Neighborhood Restoration					
NE Dixie Hwy Turn Lane and Traffic Signal at NW Alice Street					
North Water Treatment Plant Filter Media Replacement					


Commission District 2
MARTIN COUNTY

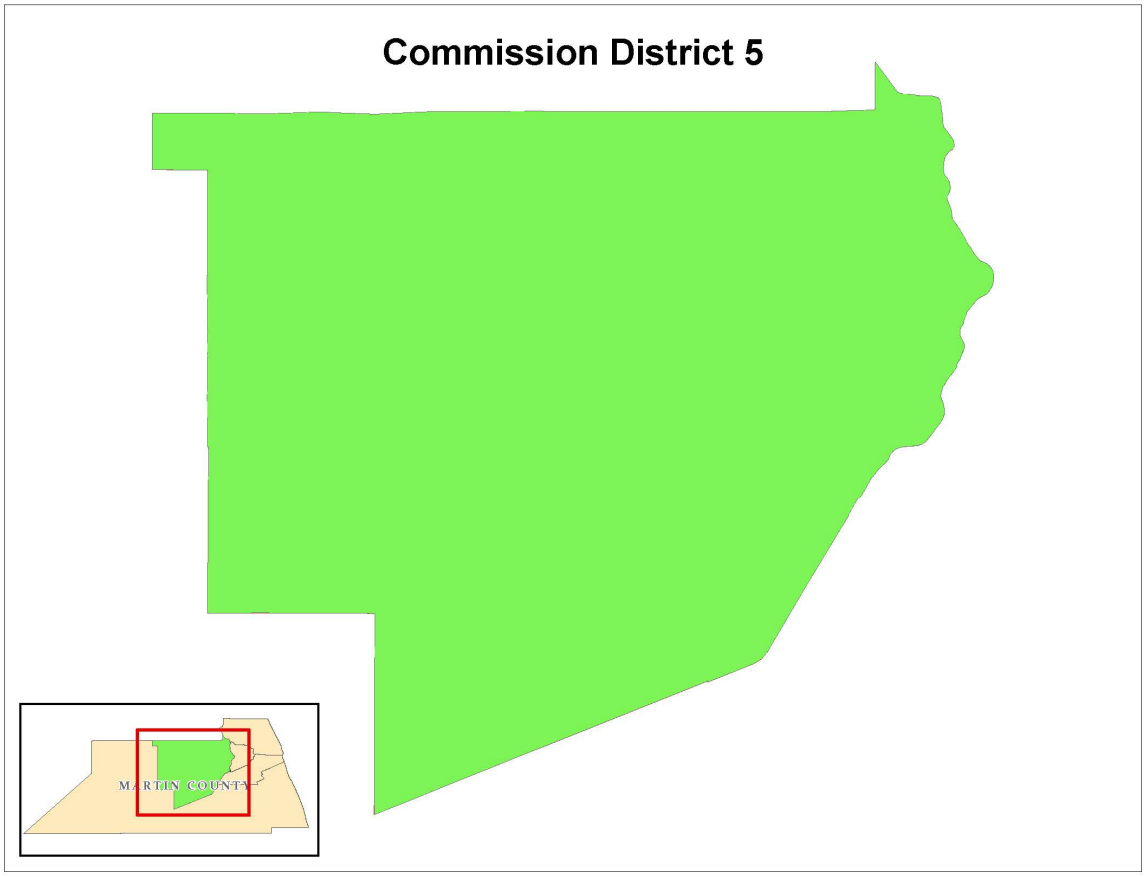
FY27	FY28	FY29	FY30	FY31	FY32 - FY36
Airport Pavement Rehabilitation	Airport Facility Improvements	Airport Pavement Rehabilitation	Airport Pavement Rehabilitation	Airport Facility Improvements	Golden Gate CRA Improvements
Airport Facility Improvements	Golden Gate CRA Improvements	Airport Facility Improvements	Airport Facility Improvements	Golden Gate CRA Improvements	Holt Correctional Facility Mental Health Housing Pod
Airport Environmental & Planning	MCSO Logistics & Operations Center	Golden Gate CRA Improvements	Golden Gate CRA Improvements	MCSO Logistics & Operations Center	Sailfish Sands Golf Course Improvements (Phase 4, 5, & 6)
Golden Gate CRA Improvements	Holt Correctional Facility-Jail Pod Windows Replacement	Holt Correctional Facility-Jail Pod Windows Replacement	Holt Correctional Facility-Jail Pod Windows Replacement	Holt Correctional Facility-Jail Pod Windows Replacement	Pineapple Park Pickleball Complex
MCSO Logistics & Operations Center	Holt Correctional Facility Fire Alarm Replacement	Sailfish Sands Golf Course Improvements (Phase 4, 5, & 6)	Sailfish Sands Golf Course Improvements (Phase 4, 5, & 6)	Sailfish Sands Golf Course Improvements (Phase 4, 5, & 6)	Fire Station 23 (Kanner Highway) Expansion
Holt Correctional Facility-Jail Pod Windows Replacement	Sailfish Sands Golf Course Improvements (Phase 4, 5, & 6)	Coral Gardens Stormwater Treatment Area	SE St Lucie Boulevard Neighborhood Restoration		Public Safety Complex Expansion
Sailfish Sands Golf Course Improvements (Phase 4, 5, & 6)	Employee Wellness Clinic	SR-76 (S Kanner Hwy) Turn Lanes at US-1 (SW Fedral Hwy)	SE Willoughby Blvd (SR-714 (SE Monterey Rd to SR-5 (US-1/SE Federal Hwy))		South Outfall Golden Gate BMP2
Phipps Park Improvements	Fisherman's Cove Sidewalk	SE Commerce Avenue Resurfacing	SE Palm Beach Road Improvements		Coral Gardens Stormwater Treatment Area
Pineapple Park Pickleball Complex	SE Salerno Rd Resurfacing and Turn Lanes at SE Cable Drive	SE Palm Beach Road Improvements			SE Cove Rd Light and Landscape (SR-76 (S Kanner Hwy to SR-5 (US-1/SE Federal Hwy))
Employee Wellness Clinic	SR-76 (S Kanner Hwy) Turn Lanes at US-1 (SW Fedral Hwy)				CR-A1A (SE Dixie Hwy) Railroad Spur Rehabilitation (SE Airport Rd to SR-714 (SW Monterey Rd))
Fire Station 23 (Kanner Highway) Expansion	Coral Gardens Neighborhood Restoration				
South Outfall Golden Gate BMP2	SE St Lucie Boulevard Neighborhood Restoration				
North Outfall Golden Gate BMP1					
Coral Gardens Stormwater Treatment Area					
Fisherman's Cove Sidewalk					
SR-76 (S Kanner Hwy) Turn Lanes at US-1 (SW Fedral Hwy)					
SE Salerno Rd Bicycle and Turn Lanes at SR-76 (S Kanner Hwy)					
CR-A1A (SE Dixie Hwy) Resurfacing (SE Cove Rd to SE Jefferson St)					


Commission District 3
MARTIN COUNTY

FY27	FY28	FY29	FY30	FY31	FY32 - FY36
Hobe Sound CRA Improvements	Hobe Sound CRA Improvements	Hobe Sound CRA Improvements	Hobe Sound CRA Improvements	Hobe Sound CRA Improvements	Hobe Sound CRA Improvements
Elisabeth Lahti Library Audio-Visual Upgrade	Martin County Operations Center	CR-714 (SW Martin Hwy) Realignment at SR-710 (SW Warfield Blvd)	Kitching Creek Eastern Flow Way	Kitching Creek Eastern Flow Way	Fire Station 24 (Indiantown) Relocation
Martin County Operations Center	CR-714 (SW Martin Hwy) Realignment at SR-710 (SW Warfield Blvd)	Gomez West Neighborhood Restoration	CR-714 (SW Martin Hwy) Realignment at SR-710 (SW Warfield Blvd)	SR-710 (SW Warfield Blvd) Widening (Okeechobee line to FPL Access)	Fire Station 22 (Tropical Farms) Relocation
Kitching Creek Eastern Flow Way	SE County Line Rd (SE Wooden Bridge Lane to US-1)	SR-710 (SW Warfield Blvd) Widening (Okeechobee line to FPL Access)	Tropic Vista Neighborhood Restoration	SR-710 (SW Warfield Blvd) Widening (FPL Access to CR-609 (SW Allapattah Rd))	Fire Station 32 (Hobe Sound) Remodel
Cypress Creek Floodplain Restoration	SE Island Way West Bridge Replacement	SR-710 (SW Warfield Blvd) Widening (FPL Access to CR-609 (SW Allapattah Rd))	Gomez West Neighborhood Restoration	SR-710 (SW Warfield Blvd) Widening (CR-609 (SW Allapattah Rd) to SW Van Burn Ave))	Kitching Creek Eastern Flow Way
SUN Trail Multimodal Pathway (US-1 to Seabranch Preserve State Park)	CR-76A (SW 96th St) Arundel Bridge Scour Protection		SR-710 (SW Warfield Blvd) Widening (Okeechobee line to FPL Access)	SE Gomez Avenue Resurfacing	Cypress Creek Floodplain Restoration
SW Bulldog Way Sidewalk	SR-710 (SW Warfield Blvd) Widening (Okeechobee line to FPL Access)		SR-710 (SW Warfield Blvd) Widening (FPL Access to CR-609 (SW Allapattah Rd))		Flora Avenue Project
CR-708 (Se Bridge Rd) Turn Lane at SE Powerline Ave	SR-710 (SW Warfield Blvd) Widening (FPL Access to CR-609 (SW Allapattah Rd))		SR-710 (SW Warfield Blvd) Widening (CR-609 (SW Allapattah Rd) to SW Van Burn Ave))		CR-708 (Se Bridge Rd) Turn Lane at SE Powerline Ave
CR-714 (SW Martin Hwy) Realignment at SR-710 (SW Warfield Blvd)			SE Gomez Avenue Resurfacing		CR-609 (SW Allapattah Rd) Realignment at SR-710 (SW Warfield Blvd)
Tropic Vista Neighborhood Restoration					SW Merritt Way Resilience
South County Neighborhood Restoration					SE Bridge Road Stormwater Improvements
SE County Line Rd (SE Wooden Bridge Lane to US-1)					
SE Island Way West Bridge Replacement					
SR-710 (SW Warfield Blvd) Widening (Okeechobee line to FPL Access)					
SR-710 (SW Warfield Blvd) Widening (FPL Access to CR-609 (SW Allapattah Rd))					
SE Conch Bar Avenue Improvements					
SW Merritt Way Resilience					


Commission District 4
MARTIN COUNTY

FY27	FY28	FY29	FY30	FY31	FY32 - FY36
Port Salerno CRA Improvements	Port Salerno CRA Improvements	Port Salerno CRA Improvements	Port Salerno CRA Improvements	Port Salerno CRA Improvements	Port Salerno CRA Improvements
Halpatiokee Regional Park Future Use Plan - Development Area	SE Salerno Rd Resurfacing and Turn Lanes at SE Cable Drive	Browning Neighborhood Restoration	SE Cove Road Widening (SR-76 (S Kanner Hwy to SR-5 (US-1/SE Federal Hwy))	Browning Neighborhood Restoration	Halpatiokee Regional Park Future Use Plan - Development Area
SE Salerno Rd Bicycle and Turn Lanes at SR-76 (S Kanner Hwy)	Port Salerno/New Monrovia Neighborhood Restoration	SE Cove Road Widening (SR-76 (S Kanner Hwy to SR-5 (US-1/SE Federal Hwy))		SE Cove Road Widening (SR-76 (S Kanner Hwy to SR-5 (US-1/SE Federal Hwy))	Port Salerno Commercial Fishing Docks
Rocky Point Neighborhood Restoration	Rocky Point Neighborhood Restoration	East Fork Creek Culvert Replacement		Tropical Farms Water Treatment Plant Iron Treatment Filters	SE Cove Rd Light and Landscape (SR-76 (S Kanner Hwy to SR-5 (US-1/SE Federal Hwy))
SW Jack James Drive Resurfacing (SR-76 (S Kanner Hwy) to SW Bluewater Way))	SW Jack James Drive Resurfacing (SR-76 (S Kanner Hwy) to SW Bluewater Way))	Hibiscus Park Ditch Bank Stabilization			East Fork Creek Culvert Replacement
SW Kansas Avenue Resurfacing (SW Aaron Vaughn Way to SR-76 (SW Kanner Hwy))	SW Kansas Avenue Resurfacing (SW Aaron Vaughn Way to SR-76 (SW Kanner Hwy))				Hibiscus Park Ditch Bank Stabilization
CR-A1A (SE Dixie Hwy) Resurfacing (SE Cove Rd to SE Jefferson St)	SE Cove Road Widening (SR-76 (S Kanner Hwy to SR-5 (US-1/SE Federal Hwy))				
Hibiscus Park Ditch Bank Stabilization	Hibiscus Park Ditch Bank Stabilization				
Dixie Park Repump Station Rehabilitation	Colonial Heights Neighborhood Utilities Rehabilitation				
Reclaimed Water Main Replacement	Disc Filters Wastewater Plant				


Commission District 5
MARTIN COUNTY

FY27	FY28	FY29	FY30	FY31	FY32 - FY36
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	Newfield Library	CR-712 (SW High Meadow Ave) Widening (I-95 to SR-718 (SW Martin Hwy))	CR-712 (SW High Meadow Ave) Widening (I-95 to SR-718 (SW Martin Hwy))	Old Palm City (South) Neighborhood Restoration	MCSO Firearms Training Facility
Dog Park at LCpl Justin Wilson Memorial Park	CR-76A (SW 96th St) Arundel Bridge Scour Protection	West Sand Trail/SW Sand Avenue REsurfacing	West Sand Trail/SW Sand Avenue REsurfacing	CR-712 (SW High Meadow Ave) Widening (I-95 to SR-718 (SW Martin Hwy))	Western Palm City Fire Station
Newfield Community Fields & Trailheads	Pine Tree Lane Rehabilitation	Solid Waste Equipment	Solid Waste Equipment	Solid Waste Equipment	Old Palm City BMP2
Western Palm City Fire Station	Landfill Roadway				Old Palm City BMP1
Old Palm City BMP2	Solid Waste Equipment				S-1 Canal Channel Enhancement
Old Palm City BMP1					Mapp Creek/Hogg Creek Water Quality Project
S-1 Canal Channel Enhancement					CR-712 (SW High Meadow Ave) Lights and Landscape (I-95 to SR-718 (SW Martin Hwy)
Mapp Creek/Hogg Creek Water Quality Project					Sw Newfield Pkwy Widening (SR-714 (SW Martin Hwy) to SW Old Florida Ave (S))
SW 84th Avenue (SW Busch Street to SW Newfield Parkway)					Palm City Farms Stormwater Enhancements
Bessey Creek Retrofit					Danforth Creek Bank Widening and Stabilization
Solid Waste Equipment					Bessey Creek Retrofit
Transfer Station Capital Improvements					Solid Waste Equipment
Transfer Station Floor Replacement					Transfer Station Capital Improvements
Transfer Station Scales Replacement					Transfer Station Floor Replacement

VII. 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.

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.

MILL - 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.

NON-MAJOR FUND - Governmental accounting term referring to any fund that doesn't meet the strict financial thresholds (usually 10% of a category total and 5% of the combined total for governmental/proprietary funds) to be classified as a "major" fund, like the General Fund.

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 against 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.

UNAMORTIZED DISCOUNT - The portion of a bond's original issuance discount (the difference between its face value and lower selling price) that hasn't yet been spread out (amortized) to interest expense over the bond's life.

UNAMORTIZED PREMIUM - The remaining portion of the extra price (premium) paid when buying a bond (or other security) above its face value, which hasn't yet been recognized as an adjustment to interest expense over the investment's life.

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

AutoCAD – Design/drafting development management applications

BASE - Baseline

ACFR - Annual Comprehensive Financial Report

BOCC - Board of County Commissioners

C&D – Construction and Demolition

CAD – Computer Aided Dispatch

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

FARB - Fixed Asset Replacement Budget

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

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

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)

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

URISA – Urban and Regional Information Systems Association

VIMS – Veteran Information Management System

WAN – Wide Area Networking