



# Martin County, Florida Board of County Commissioners



## FY2025 Tentative Budget per Budget Workshop July 22, 2024

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Martin County, FL  
Fiscal Year 2025 Tentative Budget Summary per July 22, 2024, Budget Workshop

FY25 TENTATIVE Budget Totals	ADOPTED BUDGET FY23	ADOPTED BUDGET FY24	TENTATIVE BUDGET FY25	PERCENT CHANGE
<b>TOTAL REVENUES</b>				
Ad Valorem Taxes	244,906,057	277,984,425	304,082,354	9.39 %
Ad Valorem - Delinquent	126,800	176,800	176,800	0.00 %
Local Sales & Use Taxes	11,371,559	12,321,278	12,371,278	0.41 %
Other Taxes	1,732,959	1,637,959	1,637,959	0.00 %
Franchise Fees	10,250,921	11,250,921	11,425,926	1.56 %
Permits and Fees	6,514,556	6,490,000	7,060,000	8.78 %
Federal, State, & Local Grants	931,798	960,062	903,571	(5.88)%
State Shared Revenues	25,666,820	29,385,509	29,956,465	1.94 %
Local Shared Revenues	6,223,456	6,906,840	7,786,087	12.73 %
Charges for Services	115,577,168	126,831,661	132,842,453	4.74 %
Fines and Forfeits	587,100	672,600	672,600	0.00 %
Interest Earnings	819,472	3,093,805	4,583,229	48.14 %
Miscellaneous Revenue	12,701,634	13,473,445	16,396,906	21.70 %
Assess./Impact Fees	2,149,597	2,149,597	2,149,597	0.00 %
Transfers	3,323,531	3,813,531	3,783,531	(0.79)%
Other Sources	4,910,889	4,816,223	5,613,216	16.55 %
Other Non-Operating Revenue	1,357,802	2,062,816	1,162,816	(43.63)%
<b>SUB-TOTAL:</b>	<b>449,152,119</b>	<b>504,027,472</b>	<b>542,604,788</b>	<b>7.65 %</b>
Fund Balance	79,472,913	95,982,747	93,164,068	(2.94)%
Interfund Transfers	30,351,746	37,108,865	36,886,844	(0.60)%
<b>TOTAL:</b>	<b>558,976,778</b>	<b>637,119,084</b>	<b>672,655,700</b>	<b>5.58 %</b>
<b>TOTAL EXPENDITURES</b>				
Personal Services	110,456,774	122,603,558	133,671,219	9.03 %
Operating Expenses	164,252,769	181,460,177	194,472,452	7.17 %
Capital Expenses	47,141,539	64,582,390	62,738,172	(2.86)%
Debt	21,059,718	19,047,310	18,948,073	(0.52)%
Transfers-Constitutional Officers	102,189,669	120,068,000	131,296,293	9.35 %
Transfers and Reserves	113,876,309	129,357,651	131,529,491	1.68 %
<b>TOTAL:</b>	<b>558,976,778</b>	<b>637,119,084</b>	<b>672,655,700</b>	<b>5.58 %</b>
<b>PERCENT OF EXPENDITURES TO BUDGET</b>				
Personal Services	19.76%	19.24%	19.87%	3.26 %
Operating Expenses	29.38%	28.48%	28.91%	1.50 %
Capital Expenses	8.43%	10.14%	9.33%	(7.96)%
Debt	3.77%	2.99%	2.82%	(5.67)%
Transfers-Constitutional Officers	18.28%	18.85%	19.52%	3.58 %
Transfers & Reserves	20.37%	20.30%	19.55%	(3.71)%
<b>TOTAL BUDGET:</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	

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**FY25 TENTATIVE BUDGET SUMMARY BY FUND**

	GENERAL	SPECIAL REVENUE	GRANT REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST AND CUSTODIAL	TOTAL
<b>TOTAL REVENUES</b>									
Ad Valorem Taxes	181,055,816	97,154,079	—	—	25,872,459	—	—	—	304,082,354
Ad Valorem - Delinquent	130,000	33,400	—	—	13,400	—	—	—	176,800
Local Sales & Use Taxes	—	4,396,278	—	—	7,975,000	—	—	—	12,371,278
Other Taxes	300,000	1,337,959	—	—	—	—	—	—	1,637,959
Franchise Fees	1,400,000	10,025,926	—	—	—	—	—	—	11,425,926
Permits & Fees	—	6,715,000	—	—	345,000	—	—	—	7,060,000
Fed, State, & Local Grants	190,000	31,200	682,371	—	—	—	—	—	903,571
State Shared Revenues	21,831,868	3,641,505	—	1,553,092	2,930,000	—	—	—	29,956,465
Local Shared Revenues	—	—	—	—	—	—	—	7,786,087	7,786,087
Charges for Services	2,841,257	14,330,994	—	—	982,800	79,182,748	35,504,654	—	132,842,453
Fines and Forfeits	163,600	304,000	—	—	140,000	—	—	65,000	672,600
Interest Earnings	700,000	590,700	—	200	682,024	2,565,305	45,000	—	4,583,229
Miscellaneous Revenues	6,605,265	2,680,310	—	—	30,000	3,506,413	3,574,918	—	16,396,906
Other Sources	2,149,597	—	—	—	—	—	—	—	2,149,597
Assessments/Impact Fees	—	3,095,000	—	163,531	525,000	—	—	—	3,783,531
Transfers	5,598,216	—	—	—	—	—	—	15,000	5,613,216
Non Operating Utilities/SW	—	—	—	—	—	2,300,000	—	—	2,300,000
Other Non-Operating	(500,000)	(418,814)	—	—	(218,370)	—	—	—	(1,137,184)
<b>Sub - Total</b>	<b>222,465,619</b>	<b>143,917,537</b>	<b>682,371</b>	<b>1,716,823</b>	<b>39,277,313</b>	<b>87,554,466</b>	<b>39,124,572</b>	<b>7,866,087</b>	<b>542,604,788</b>
Fund Balance	23,186,400	7,865,768	—	—	268,491	61,353,409	490,000	—	93,164,068
Interfund Transfer	2,288,011	9,143,041	—	6,609,261	1,871,547	15,026,025	1,023,420	925,539	36,886,844
<b>TOTAL</b>	<b>247,940,030</b>	<b>160,926,346</b>	<b>682,371</b>	<b>8,326,084</b>	<b>41,417,351</b>	<b>163,933,900</b>	<b>40,637,992</b>	<b>8,791,626</b>	<b>672,655,700</b>
<b>TOTAL EXPENDITURES</b>									
Personal Services	36,745,215	71,307,294	670,457	—	6,924,000	15,437,618	1,975,700	610,935	133,671,219
Operating Expenses	46,229,779	42,926,813	11,914	—	11,136,710	56,224,803	37,598,637	343,796	194,472,452
Capital Expenses	1,298,027	16,963,826	—	—	19,895,097	18,146,934	532,400	5,901,888	62,738,172
Debt Service	—	1,675,270	—	8,313,409	1,089,677	7,869,717	—	—	18,948,073
Transfers - Constitutional	123,674,277	7,607,016	—	—	—	—	—	15,000	131,296,293
Transfers & Reserves	39,992,732	20,446,127	—	12,675	2,371,867	66,254,828	531,255	1,920,007	131,529,491
<b>TOTAL</b>	<b>247,940,030</b>	<b>160,926,346</b>	<b>682,371</b>	<b>8,326,084</b>	<b>41,417,351</b>	<b>163,933,900</b>	<b>40,637,992</b>	<b>8,791,626</b>	<b>672,655,700</b>

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**FY25 TENTATIVE DEPARTMENT EXPENDITURES**

DEPARTMENT	GENERAL	SPECIAL REVENUE	GRANT REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST & CUSTODIAL	TOTAL
Administration	7,750,391	3,360,897	—	—	157,425	335,678	—	—	11,604,391
Airport	—	—	—	—	—	2,055,706	—	—	2,055,706
Building	—	6,992,536	—	—	—	—	—	—	6,992,536
Capital Improvement Plan	—	16,150,975	—	—	26,280,097	17,366,434	—	5,901,888	65,699,394
Office of Community Development	64,144	14,500	—	—	—	—	—	676,310	754,954
Commission MSTU	—	1,358,060	—	—	—	—	—	—	1,358,060
County Attorney	1,424,260	88,234	—	—	—	—	—	—	1,512,494
Fire Rescue	8,346,597	57,795,765	208,296	—	—	—	—	—	66,350,658
Public Works	4,740,610	10,465,351	474,075	—	9,982,453	—	—	—	25,662,489
General Services	8,303,121	1,550,600	—	—	—	—	1,918,831	—	11,772,552
Growth Management	—	3,247,534	—	—	—	—	—	—	3,247,534
Info Technology Services	4,631,724	229,240	—	—	9,389	253,545	—	—	5,123,898
Library	5,107,637	40,000	—	—	—	—	—	—	5,147,637
Parks and Recreation	10,091,736	5,791,274	—	—	—	3,372,679	—	—	19,255,689
Technology Invest Plan	8,577,107	1,540,498	—	—	409,635	863,275	80,075	450	11,471,040
Utilities & Solid Waste	—	—	—	—	—	65,316,481	—	—	65,316,481
Clerk	3,032,221	—	—	—	—	—	—	—	3,032,221
Property Appraiser	4,599,681	—	—	—	—	—	—	—	4,599,681
Sheriff	104,758,775	4,935,957	—	—	—	—	—	—	109,694,732
Sheriff Non-departmental	535,955	9,464,965	—	—	—	—	—	—	10,000,920
State Judicial/Agencies	1,845,818	1,154,782	—	—	—	—	—	—	3,000,600
Supervisor of Elections	1,677,645	—	—	—	—	—	—	—	1,677,645
Tax Collector	9,145,000	1,662,897	—	—	—	—	—	—	10,807,897
Non-departmental	21,438,947	8,910,604	—	—	1,135,808	312,678	7,548	212,971	32,018,556
Risk Management	100,000	—	—	—	—	—	38,108,669	—	38,208,669
Economic Development	—	465,000	—	—	—	—	—	—	465,000
Grants & Aid/Service Contracts	1,455,962	4,572,386	—	—	—	—	—	65,000	6,093,348
Debt Service	—	1,675,270	—	8,313,409	1,089,677	7,869,717	—	—	18,948,073
Budgeted Transfers	12,557,621	6,507,142	—	—	258,052	15,408,838	—	1,899,199	36,630,852
Reserves	27,755,078	12,951,879	—	12,675	2,094,815	50,778,869	522,869	35,808	94,151,993
<b>FUND TOTALS:</b>	<b>247,940,030</b>	<b>160,926,346</b>	<b>682,371</b>	<b>8,326,084</b>	<b>41,417,351</b>	<b>163,933,900</b>	<b>40,637,992</b>	<b>8,791,626</b>	<b>672,655,700</b>



**A typical tax bill:**

The following example depicts the decrease in taxes from FY24 to FY25 for a constant assessed value of \$574,200 (Martin County's median residential market value as of July 1, 2024), when the tentative combined millage rate is applied. Based on the FY25 tentative millage of 9.9897, a typical County portion of a tax bill would be \$5,736.08 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	FY25 Tentative Millage	FY25 Tax amount
General Fund	6.5776	\$3,776.86
<b>Subtotal County</b>	<b>6.5776</b>	<b>\$ 3,776.86</b>
Fire Rescue MSTU	2.6677	\$1,531.79
Parks & Recreation MSTU	0.1596	\$91.64
Stormwater MSTU	0.2771	\$159.11
Roads MSTU	0.3077	\$176.68
<b>Total Including Unincorporated Areas</b>	<b>9.9897</b>	<b>\$ 5,736.08</b>
Based on an assessed property value of \$574,200		

Below is a table that compares the taxes on the \$574,200 assessed property value for FY24 compared to FY25:

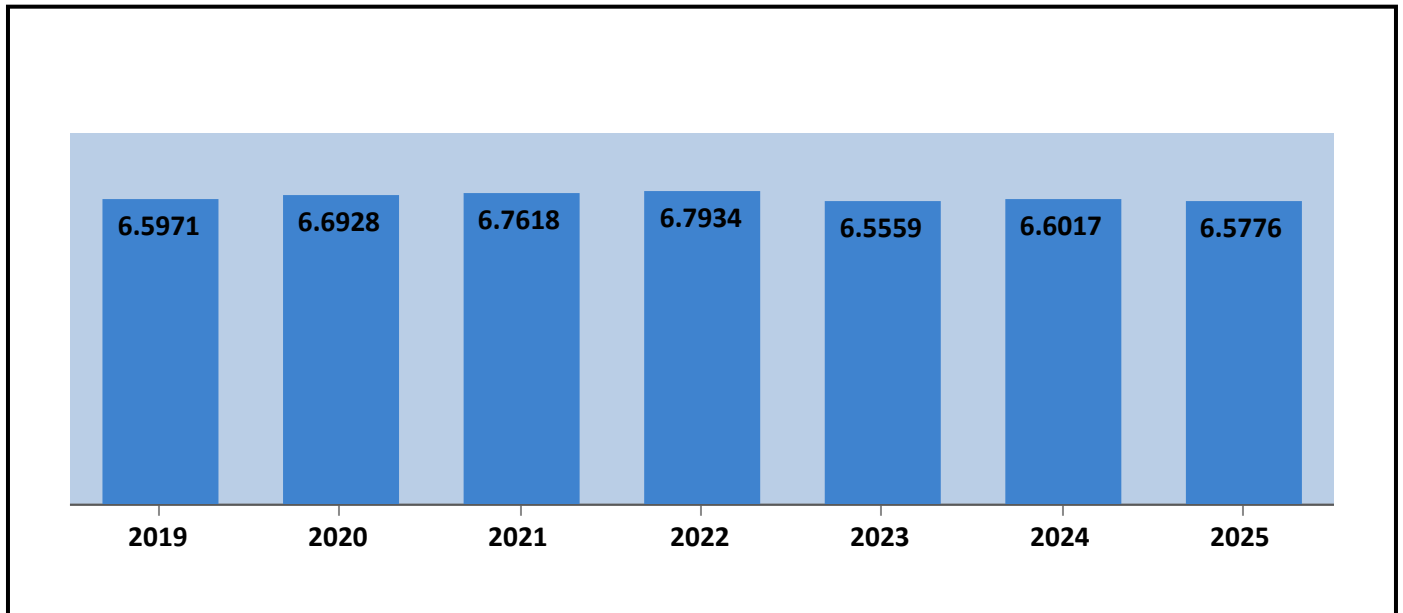
Typical tax bill Compared to prior year	FY24 Adopted Tax	FY25 Tentative Tax	Change	% Change
General Fund	\$3,790.70	\$3,776.86	-\$13.84	(0.37)%
<b>Subtotal County</b>	<b>\$3,790.70</b>	<b>\$ 3,776.86</b>	<b>-\$13.84</b>	<b>(0.37)%</b>
Fire Rescue MSTU	\$1,543.68	\$1,531.79	-\$11.89	(0.77)%
Parks & Recreation MSTU	\$93.82	\$91.64	-\$2.18	(2.32)%
Stormwater MSTU	\$165.77	\$159.11	-\$6.66	(4.02)%
Roads MSTU	\$178.12	\$176.68	-\$1.44	(0.81)%
<b>Total including unincorporated areas</b>	<b>\$5,772.09</b>	<b>\$ 5,736.08</b>	<b>-\$36.01</b>	<b>(0.62)%</b>

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.

<b>TENTATIVE MILLAGE ANALYSIS FY25</b>					
<b>MARTIN COUNTY, BOARD OF COUNTY COMMISSIONERS</b>					
	<b>FY24 Adopted Millage</b>	<b>FY24 Adopted Ad Valorem</b>	<b>FY25 Tentative Millage</b>	<b>FY25 Tentative Ad Valorem</b>	<b>Increase/ (Decrease) FY24 to FY25</b>
<b>TAXING AUTHORITY</b>					
<b><u>Countywide Revenue</u></b>					
BOARD OF COUNTY COMMISSIONERS:					
General Revenue	5.4160	163,022,347	5.4656	181,055,816	0.92%
Capital Improvements	0.6557	19,737,116	0.5895	19,527,751	-10.10%
Coastal Management	0.1900	5,719,708	0.1915	6,344,708	0.79%
Health Care/Medical Services	0.3400	10,235,598	0.3310	10,964,824	-2.66%
<b>Total Countywide</b>	<b>6.6017</b>	<b>198,714,769</b>	<b>6.5776</b>	<b>217,893,099</b>	<b>-0.366%</b>
<b><u>Municipal Service Taxing Unit</u></b>					
Fire Rescue MSTU	2.6884	61,777,841	2.6677	67,402,442	-0.77%
Parks & Recreation MSTU	0.1634	3,376,801	0.1596	3,641,662	-2.34%
Stormwater MSTU	0.2887	5,966,743	0.2771	6,325,486	-4.00%
Road Maintenance MSTU	0.3102	6,411,823	0.3077	7,021,752	-0.83%
<b>Total Municipal Service Taxing Unit (MSTU)</b>	<b>3.4507</b>	<b>77,533,208</b>	<b>3.4121</b>	<b>84,391,342</b>	<b>-1.117%</b>
<b>Total Millage Countywide and MSTU (excluding Commission District MSTUs and Special District)</b>					
	<b>10.0524</b>	<b>276,247,977</b>	<b>9.9897</b>	<b>302,284,441</b>	<b>-0.624%</b>
<b><u>Commission District MSTU</u></b>					
District One (1)	0.0714	337,958	0.0714	372,909	0.00%
District Two (2)	0.0888	215,000	0.0814	215,000	-8.36%
District Three (3)	0.0404	208,000	0.0404	234,514	0.00%
District Four (4)	0.0566	214,390	0.0520	214,390	-8.01%
District Five (5)	0.0809	370,000	0.0735	370,000	-9.11%
<b>Special District A-61 (Hutch. Island)</b>	<b>0.1979</b>	<b>391,100</b>	<b>0.1805</b>	<b>391,100</b>	<b>-8.80%</b>
<b>Total Millage Non Countywide</b>	<b>0.5360</b>	<b>1,736,448</b>	<b>0.4992</b>	<b>1,797,913</b>	<b>-6.855%</b>
<b>Total Ad Valorem (Including Commission District MSTUs &amp; Special District A-61)</b>					
		<b>277,984,425</b>		<b>304,082,354</b>	

**FY25 Millage (continued)**

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



**FOR ADDITIONAL INFORMATION CONTACT:**

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