



Fiscal Year 2026 Final Budget Public Hearing

September 23, 2025

Truth In Millage (TRIM) Process

Statutory TRIM Timetable for Local Governments

DAY #	"TYPICAL DATE"	AGENCY	ACTIVITY
1	July 1	Property Appraiser	Certifies taxable value
Within 15	July 15	Taxing Authority	Proposed budget presented to the Board
35	August 4	Taxing Authority	Advises Property Appraiser of proposed millage
55	August 24	Property Appraiser	Prepares Notice of Proposed Property Taxes (TRIM Notice)
Between 65/80	Sept 3 - Sept 18	Taxing Authority	Holds tentative or first public hearing on the budget and millage
Between 80/95	Sept 18 - October 3	Taxing Authority	Advertises for final public hearing to adopt a budget and millage rate
Between 2-5 Days After Ads	Sept 20 - October 8	Taxing Authority	Final or second public hearing to adopt the budget and millage rates. Hearing cannot be held sooner than 2 days nor later than 5 days after it is advertised in the newspaper.



FY26 Final Budget - Purpose

- Budget Workshop ended on 7/21/25
- Final Public Hearing (of two)
 - Formal Board action required by Florida State Statutes 200.065
 - Required to adopt a Final Budget
 - Resolutions for each taxing authority's millage and each corresponding budget, as well as for other County funds that do not have a budget
 - Resolutions are based upon the budgets tentatively approved during the budget workshop
 - Substantive issue to be discussed shall be the percentage increase in millage over the rolled-back rate, and the specific purposes for which ad valorem revenues are being increased

Rolled-Back Rate

- The millage rate that would generate prior year tax revenues (ad valorem) less allowances for new construction and additions

FY26 Maximum Millage Rates

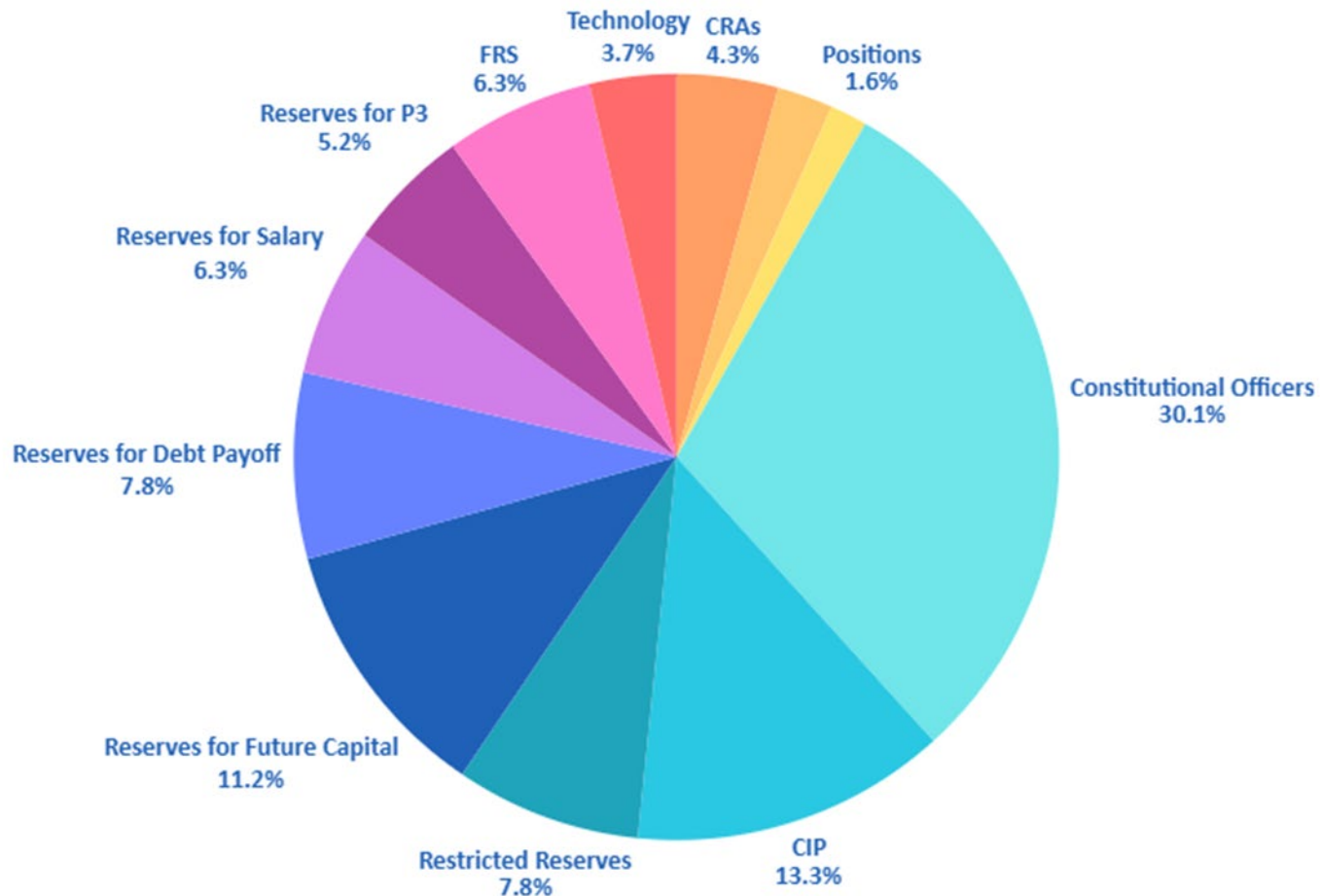
*All millage rates are
within the maximum
allowable per the Florida
State Statutes*

Taxing Authority	Maximum Millage CAP	FY26 Final Millage Rate
BOCC Countywide	10.000	6.5614
MSTUs		
Fire Rescue MSTU		2.6376
Parks/Recreation MSTU		0.1474
Roads/Stormwater MSTU		0.5722
District 1 MSTU		0.0666
District 2 MSTU		0.0742
District 3 MSTU		0.0404
District 4 MSTU		0.0478
District 5 MSTU		0.0671
Special District A-61 (HI) MSTU		0.1799
TOTAL MSTU	10.000	3.8332

FY26 Rolled-Back Rate and Final Millage Rates

Taxing Authority	Rolled-Back Rate	% Increase/Decrease over Roll-back Rate	FY26 Final Millage Rate
BOCC Countywide	5.9159	10.91%	6.5614
Fire/Rescue MSTU	2.3732	11.14%	2.6376
Parks/Recreation MSTU	0.1397	5.51%	0.1474
Roads/Stormwater MSTU	0.5118	11.80%	0.5722
District 1 MSTU	0.0671	-0.75%	0.0666
District 2 MSTU	0.0762	-2.62%	0.0742
District 3 MSTU	0.0297	36.03%	0.0404
District 4 MSTU	0.0485	-1.44%	0.0478
District 5 MSTU	0.0686	-2.19%	0.0671
Special District A-61 (HI)	0.1682	6.96%	0.1799

FY2026 Ad Valorem Impacts



BUDGET DRIVER	IMPACT
Constitutional Officers	\$11.5M
CIP (<i>tentatively approved April 2025</i>)	\$5.1M
Restricted Reserves	\$3.0M
Reserves for Future Capital Projects	\$4.3M
Reserves for Debt Payoff	\$3.0M
Reserves for Salary Adjustments	\$2.4M
Reserves for Anticipated P3 Projects	\$2.0M
Florida Retirement System	\$2.4M
Technology Needs	\$1.4M
County CRA	\$1.2M
City of Stuart CRA	\$440k
Health Insurance	\$900k
New Positions Requests	\$600k
Total Ad Valorem Δ from FY25	\$38.1M

FY26 Proposed Millage Rates

Taxing Authority	FY25 Adopted Millage Rate	FY26 Final Millage Rate	Increase/(Decrease) FY25 to FY26
COUNTYWIDE			
General Fund	5.4656	5.4280	(0.69%)
Capital Improvements	0.5895	0.6580	11.62%
Coastal Management	0.1915	0.1707	(10.85%)
Health Care/Medical Services	0.3310	0.3046	(7.97%)
TOTAL COUNTYWIDE	6.5776	6.5614	(0.246%)
UNINCORPORATED MSTUs			
Fire Rescue	2.6677	2.6376	(1.13%)
Parks & Recreation	0.1596	0.1474	(7.64%)
Stormwater	0.2771	0.2627	(5.21%)
Roads	0.3077	0.3095	0.60%
TOTAL UNINCORPORATED	3.4121	3.3571	(1.611%)
TOTAL MILLAGE COUNTYWIDE/MSTU (EXCLUDING DISTRICTS)			
TOTAL COMBINED	9.9897	9.9185	(0.713%)

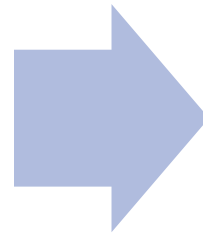
FY25 to FY26 Budget Summary

	FY25	FY26
Taxable Value	34,833,102,921	39,320,677,692
Total Ad Valorem	304,082,354	342,271,218
Budget Total	672,655,700	763,193,437
BOCC Positions	1,156	1,167
Constitutional Officers' Positions	781	792.50
Total Millage Rate (excluding Hutchinson Island MSTU & Commission District MSTUs)	9.9897	9.9185

FY26 Final Budget Hearing Requirements

Resolutions for final budget adoption

- Do not have to be read in full
- Must state taxing authority, rolled-back rate, percentage increase or decrease over the rolled-back rate, and millage to be levied



Public Comment for Public Hearing requirements

MARTIN COUNTY BOARD OF
COUNTY COMMISSIONERS



2025 - 2026

MARTIN COUNTY STRATEGIC PLAN

Adoption of the FY26 Budget aligns resource use with the County's Strategic Plan, ensuring focused and effective implementation of priorities.



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.

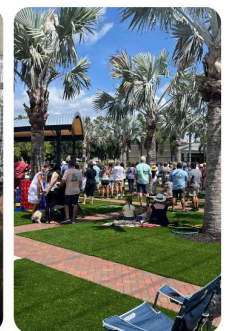


Quality of Life

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.





THANK YOU!