

**MARTIN COUNTY, FLORIDA
SUPPLEMENTAL MEMORANDUM**

TO: Honorable Members of the Board of County Commissioners **DATE:** November 24, 2025

VIA: Don G. Donaldson, P.E.
County Administrator

FROM: Stephanie Merle
Director of the Office of Management & Budget

REF: 26-0024

**SUBJECT: OFFICE OF MANAGEMENT AND BUDGET ITEMS WHICH REQUIRE
BOARD APPROVAL**

PERMISSION TO ACCEPT

1. **Permission to Accept the Florida Inland Navigation District (FIND) Grant MA-25-100
Manatee Park Seawall Restoration Agreement**

- **Agreement/Contract drafted by** – FIND
- **Parties to the Agreement/Contract** – FIND and Martin County Board of County Commissioners
- **Purpose of the Agreement/Contract** – The grant agreement will fund the Manatee Park Seawall Restoration for construction costs of the seawall restoration, no more than fifty percent (50%) and shall not exceed \$350,000.
- **New/Renewal/Modified** – New
- **Duration** – October 2025 – September 30, 2027
- **Benefits to Martin County** – A 50% reduction in County costs to construct the project.
- **Cost to Martin County** –
 - a. Grant match of \$350,000, budgeted in the Coastal County Resilience Program Capital Improvement Plan (CIP) Sheet; and
 - b. Staff time to administer the grant.

Alternative Action:

- **Programmatic Implication if not approved** – The County would be fully responsible for all financial impacts for the construction of the seawall restoration project.
- **Financial Fiscal impact if not approved** – The County would forfeit \$350,000 in grant funding, and the project would be solely funded by the County.

Documents Requiring Action:

- Grant Agreement
- Budget Resolution

Recommendation:

- Move that the Board authorize the Chair to execute the FIND grant MA-25-100 agreement;

- Move that the Board authorize the County Administrator or designee to execute any future non-monetary grant-related documents upon review and concurrence of the County Attorney's Office; and
- Move that the Board adopt the Budget Resolution.

REVIEWED BY COUNTY ATTORNEY'S OFFICE

OTHER OMB ITEMS

2. Budget Resolution to Increase the Supervisor of Elections Funds

The Supervisor of Elections needs to replace the current voting equipment, which is reaching the end of its life expectancy. Equipment replacement includes voting machines and servers and other upgrades to high-speed tabulators and Election Management System workstations, along with all associated components, at a total cost of \$457,867.

For the past several fiscal years, the Supervisor of Elections has remitted excess fees to be set aside for voting equipment replacement and upgrade. It has accumulated in the Voting Equipment Replacement reserves account.

The Office of Management and Budget is requesting approval of a budget resolution to allocate Fund Balance ~ Supervisor of Elections – Voting Equipment Replacement to the Supervisor of Elections budget.

Documents Requiring Action:

- Budget Resolution

Recommendation:

- Move that the Board adopt the Budget Resolution to increase the Supervisor of Elections budget by \$457,867.

REVIEWED BY COUNTY ATTORNEY'S OFFICE

3. 2026 Fiscal Policy Update

The Board is required to update the County's fiscal policies to address changes and revisions. The policies reflect long and short-term objectives, clarification of descriptive terms, and revision of pertinent dates. The FY25 Fiscal Policy was approved on November 12, 2024. The FY26 Fiscal Policy has the following proposed changes: addition of Special District A-61 (Hutchinson Island) in the Municipal Service Taxing Units (MSTUs) listing, designation of capital leases and lease purchases as Finance Purchase Agreements, as recommended by the Clerk of the Circuit Court and Comptroller's Office, and routine copyedits.

Documents Requiring Action:

- FY26 Fiscal Policy

Recommendation:

- Move that the Board approve the FY26 Fiscal Policy.

4. Request for Funds to Pay Off Various Debt Obligations

The FY26 Adopted Budget included dedicated reserves for strategic debt retirement, aiming to reduce the County's outstanding obligations and strengthen its future debt capacity. The Office of Management and Budget requests approval to transfer funds from these reserves—along with the related budget resolution—into the appropriate debt service funds to fully pay off the following obligations, with estimated payoff amounts as of December 1, 2025:

Capital Lease

- 2020 Fire Equipment Lease: \$476,000

Long-Term Debt

- Series 2017A – Willoughby Parcel (Martin County Utilities, Property Appraiser): \$1,600,855
- Series 2017B – Willoughby Parcel (Property Appraiser): \$1,040,362

In addition, the following debts will reach final maturity and be fully satisfied during FY26:

- Series 2014 Gas Tax Refunding – Veterans' Memorial Bridge
- Capital Improvement Revenue Note – Series 2017E Fire Equipment
- Banc of America FY19 Fire Equipment Capital Lease

Collectively, the satisfaction of these obligations in FY26 relieves approximately \$7 million of outstanding debt liability from the County's balance sheet.

Documents Requiring Action:

- Budget Transfer from Reserves
- Budget Resolution

Recommendation:

- Move that the Board approve the Budget Transfer from Reserves within the applicable funds to execute the identified debt payoffs; and
- Move that the Board adopt the Budget Resolution appropriating these reserves into the debt service funds for the purpose of completing the payoffs.

REVIEWED BY COUNTY ATTORNEY'S OFFICE

5. Request for Funds for Health Insurance Fund

At the start of each fiscal year, the Health Insurance Fund typically sees claims outpace the revenue coming in, since the new premium rates don't go into effect until January. To help manage this temporary gap, the General Fund has \$2.2 million set aside in actuarial reserves specifically for health insurance cash-flow needs.

The Office of Management and Budget is requesting a Budget Transfer from these reserves, along with a Budget Resolution, to provide the short-term cash support needed until premium revenues catch up.

BCC MEETING DATE: December 2, 2025
DEPT-1

Documents Requiring Action:

- Budget Transfer from Reserves
- Budget Resolution

Recommendation:

- Move that the Board approve the Budget Transfer from General Fund Reserves; and
- Move that the Board adopt the Budget Resolution.

REVIEWED BY COUNTY ATTORNEY'S OFFICE

DGD/SM/rp
Attachments

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