

Unit Information

Unit Type: County

Year: 2013

Unit Name: Martin

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Carolyn Timmann

Title: Clerk of the Circuit Court & Comptroller

Phone: (772) 288-5576

Address:

2401 SE Monterey Road
Stuart, FL 34996

Contact Information

Name: Mrs. Sandra M. Smith

Title: Financial Manager

Phone: (772) 288-5716

Email: ssmith@martinclerk.com

Address:

2401 SE Monterey Road
Stuart, FL 34996

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 5/1/2014

Audit Received Date: 5/1/2014

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$141,194,323

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/28/2014

Auditor Name: McGladrey LLP

Address:
100 NE Third Avenue
Suite 300
Fort Lauderdale, FL 33301

Certification

Chief Financial Officer

Name: Carolyn Timmann

Title: Martin County Clerk of the Circuit Court
& Comptroller

Chairman/Elected Official

Name: Sarah Heard

Title: Chair of the Martin County Board of
County Commissioners

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

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Revenues Report for FYE 2013

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	83,578,168	44,369,848	610,288	2,885,851							131,444,155
312100 - Local Option Taxes		1,238,502									1,238,502
312300 - County Ninth-Cent Voted Fuel Tax				812,382							812,382
312410 - First Local Option Fuel Tax			536,311	3,379,800							3,916,111
312420 - Second Local Option Fuel Tax				2,909,972							2,909,972
315000 - Communications Service Tax (Chapter 202)	1,057,292	1,006,945									2,064,237
316000 - Local Business Tax (Chapter 205)		264,667									264,667
322000 - Building Permits		3,219,552									3,219,552
323700 - Franchise Fee - Solid Waste	896,624										896,624
324110 - Impact Fees - Residential - Public Safety		268,568									268,568
324120 - Impact Fees - Commercial - Public Safety		123,657									123,657
324310 - Impact Fees - Residential - Transportation		474,021									474,021
324320 - Impact Fees - Commercial - Transportation		556,700									556,700
324610 - Impact Fees - Residential - Culture/Recreation		769,694									769,694
324620 - Impact Fees - Commercial - Culture/Recreation		20,728									20,728
324710 - Impact Fees - Residential - Other		249,133									249,133
324720 - Impact Fees - Commercial - Other		88,947									88,947
325100 - Special Assessments - Capital Improvement		125,334		314,762							440,096
329000 - Other Permits, Fees & Special Assessments		145,938		253,042							398,980
331100 - Federal Grant - General Government	12,574	353,073									365,647
331200 - Federal Grant - Public Safety	291,343	348,098									639,441
331390 - Federal Grant - Other Physical Environment		746,225									746,225
331420 - Federal Grant - Mass Transit		479,527									479,527
331490 - Federal Grant - Other Transportation		981,124									981,124
331500 - Federal Grant - Economic Environment		2,109,812									2,109,812
331650 - Federal Grant - Child Support Reimbursement	205,882										205,882
331690 - Federal Grant - Other Human Services		365,880									365,880
331900 - Federal Grant - Other		232,739									232,739
333000 - Federal Payments In Lieu Of Taxes	76,880	26,586									103,466
334100 - State Grant - General Government		21,390									21,390
334200 - State Grant - Public Safety	18,955	133,269									152,224
334360 - State Grant - Stormwater Management		1,345,529									1,345,529
334390 - State Grant - Other Physical Environment		2,954,147									2,954,147
334420 - State Grant - Mass Transit		233,868									233,868
334490 - State Grant - Other Transportation		831,171									831,171
334500 - State Grant - Economic Environment		409,108									409,108
334690 - State Grant - Other Human Services		18,500									18,500
334700 - State Grant - Culture/Recreation		78,561									78,561
335120 - State Revenue Sharing - Proceeds	3,310,310	327,806									3,638,116
335130 - State Revenue Sharing - Insurance Agents County Licenses	56,475										56,475
335140 - State Revenue Sharing - Mobile Home Licenses		56,784									56,784
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	66,570										66,570
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	223,250										223,250
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	9,069,179		3,354,326								12,423,505

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		103,042									103,042
335390 - State Revenue Sharing - Other Physical Environment				154,781							154,781
335420 - State Revenue Sharing - Mass Transit				1,713,148							1,713,148
335490 - State Revenue Sharing - Other Transportation				760,097							760,097
335620 - State Revenue Sharing - Public Welfare	1,022										1,022
335800 - State Revenue Sharing - Clerk Allotment From Justice Administrative Commission	2,747,802										2,747,802
337200 - Local Government Unit Grant - Public Safety		208,493									208,493
337300 - Local Government Unit Grant - Physical Environment		642,506									642,506
337600 - Local Government Unit Grant - Human Services		38,038									38,038
337700 - Local Government Unit Grant - Culture/Recreation		492,473									492,473
338000 - Shared Revenue From Other Local Units		1,179,625									1,179,625
341100 - Service Charge - Recording Fees	740,483										740,483
341150 - Public Records Modernization Trust Fund		425,211									425,211
341160 - County Portion (\$2) of \$4 Additional Service Charge		335,700									335,700
341200 - Internal Service Fund Fees and Charges							33,037,206				33,037,206
341520 - Fees remitted to County from Sheriff	238,195										238,195
341550 - Fees remitted to County from Supervisor of Elections	825										825
341800 - County Officer Commission and Fees	3,105,242										3,105,242
341900 - Other General Government Charges and Fees	334,823	389,684									724,507
342100 - Service Charge - Law Enforcement Services	1,139,804										1,139,804
342200 - Service Charge - Fire Protection		751,721									751,721
342500 - Service Charge - Protective Inspection Fees		156,354									156,354
342600 - Service Charge - Ambulance Fees		4,164,492									4,164,492
342900 - Service Charge - Other Public Safety Charges and Fees	206,256	979,564									1,185,820
343400 - Service Charge - Garbage/Solid Waste						18,722,135					18,722,135
343600 - Service Charge - Water/Sewer Combination Utility						28,200,215					28,200,215
344900 - Service Charge - Other Transportation Charges				354,770		248,234					603,004
346400 - Service Charge - Animal Control and Shelter Fees	243,913										243,913
347200 - Service Charge - Parks and Recreation	295,240	525,722									820,962
347500 - Service Charge - Special Recreation Facilities	833,561										833,561
348921 - Court Innovations/Local Requirements		52,170									52,170
348922 - Legal Aid		52,236									52,236
348923 - Law Library		52,343									52,343
348924 - Juvenile Alternative Programs		52,416									52,416
348930 - State Court Facility Surcharge (\$30)		538,341									538,341
349000 - Other Charges for Services	3,346,078	471,396					27,980				3,845,454
351100 - Judgments and Fines - As Decided by County Court Criminal	97,140										97,140
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	36,178										36,178
351500 - Judgments and Fines - As Decided by Traffic Court	362,450								87,386		449,836
351700 - Intergovernmental Radio Communication Program				151,495							151,495
351800 - 10% of Fines to Public Records Modernization Trust Fund		198,348									198,348
351900 - Judgments and Fines - Other Court Ordered		1,561		4,383							5,944
352000 - Fines - Library	78,716										78,716
354000 - Fines - Local Ordinance Violation	57	171,470									171,527
358200 - Sale of Contraband Property Seized by Law Enforcement		3,027									3,027
359000 - Other Judgments, Fines and Forfeits	62,013	144,950									206,963

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
361100 - Interest	113,046	133,910	24,193	71,656	84		16,856		3,077		362,822
362000 - Rents and Royalties	331,015	41,653		203,060		1,224,001					1,799,729
364000 - Disposition of Fixed Assets	34,244	12,276		37,960		22,318	227,243				334,041
365000 - Sale of Surplus Materials and Scrap	27,934	16,235		1,400		1,384	3,037				49,990
366000 - Contributions and Donations from Private Sources	161,400	86,205		281,036							528,641
367000 - Licenses		207,854									207,854
369300 - Settlements	52,979										52,979
369900 - Other Miscellaneous Revenues	4,505,282	704,350		193,150		1,700,743	551,077				7,654,602
381000 - Inter-Fund Group Transfers In	1,413,223	5,692,895	6,038,919	355,557							13,500,594
383000 - Installment Purchases & Capital Lease Proceeds		1,320,893									1,320,893
384000 - Debt Proceeds	4,094,148		30,000								4,124,148
389100 - Proprietary - Interest						569,429					569,429
389200 - Proprietary - Federal Grants and Donations						806,681					806,681
389300 - Proprietary - State Grants and Donations						106,980					106,980
389400 - Proprietary - Other Grants and Donations						3,839,256					3,839,256
389600 - Proprietary - Capital Contributions from State Government						590,682					590,682
Grand Total	123,466,571	85,322,585	10,594,037	14,838,302	84	56,032,058	33,863,399		90,463		324,207,499

Expenditures Report for FYE 2013

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	643,020										643,020
511.30 - Legislative - Operating Expenses	177,778										177,778
512.10 - Executive - Personnel Services	878,763										878,763
512.30 - Executive - Operating Expenses	25,604	24,193									49,797
513.10 - Financial and Administrative - Personnel Services	11,757,904	64,743		71,251							11,893,898
513.30 - Financial and Administrative - Operating Expenses	3,402,078	13,500	12,223				28,367,267				31,795,068
513.60 - Financial and Administrative - Capital Outlay	744,148										744,148
514.10 - Legal Counsel - Personnel Services	752,329	55,492									807,821
514.30 - Legal Counsel - Operating Expenses	110,071										110,071
515.10 - Comprehensive Planning - Personnel Services		1,783,168									1,783,168
515.30 - Comprehensive Planning - Operating Expenses		293,440									293,440
515.60 - Comprehensive Planning - Capital Outlay		27,241									27,241
516.10 - Non-Court Information Systems - Personnel Services	87,470										87,470
516.30 - Non-Court Information Systems - Operating Expenses	131,101										131,101
517.70 - Debt Service Payments - Debt Service	1,010,859	447,250	11,997,241	63,121							13,518,471
519.10 - Other General Governmental Services - Personnel Services	2,397,792	242,553		166,717			471,422				3,278,484
519.30 - Other General Governmental Services - Operating Expenses	13,255,983	3,172,804		897,138			1,591,655				18,917,580
519.60 - Other General Governmental Services - Capital Outlay	543,016	54,016		1,414,150							2,011,182
519.70 - Other General Governmental Services - Debt Service	4,508,685	346,560									4,855,245
519.80 - Other General Governmental Services - Grants and Aids	1,115,767	1,020,915		69,596							2,206,278
521.10 - Law Enforcement - Personnel Services	34,008,012	172,104									34,180,116

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
521.30 - Law Enforcement - Operating Expenses	4,546,133	153,635									4,699,768
521.60 - Law Enforcement - Capital Outlay	416,497	173,162									589,659
521.90 - Law Enforcement - Other Uses	31,492										31,492
522.10 - Fire Control - Personnel Services		321,824									321,824
522.30 - Fire Control - Operating Expenses		33,665									33,665
523.10 - Detention and/or Corrections - Personnel Services	13,579,619	100,000									13,679,619
523.30 - Detention and/or Corrections - Operating Expenses	1,003,253	2,909,443		53,756							3,966,452
523.60 - Detention and/or Corrections - Capital Outlay		59,509		495,703							555,212
524.10 - Protective Inspections - Personnel Services		2,110,655									2,110,655
524.30 - Protective Inspections - Operating Expenses		1,007,826									1,007,826
524.60 - Protective Inspections - Capital Outlay		264,534									264,534
525.10 - Emergency and Disaster Relief Services - Personnel Services	958,810	217,428									1,176,238
525.30 - Emergency and Disaster Relief Services - Operating Expenses	61,099	549,057									610,156
525.60 - Emergency and Disaster Relief Services - Capital Outlay		28,021									28,021
526.10 - Ambulance and Rescue Services - Personnel Services	1,527,301	30,557,149									32,084,450
526.30 - Ambulance and Rescue Services - Operating Expenses	221,064	3,131,842									3,352,906
526.60 - Ambulance and Rescue Services - Capital Outlay	6,255	34,622									40,877
526.80 - Ambulance and Rescue Services - Grants and Aids		4,244									4,244
527.80 - Medical Examiners - Grants and Aids	310,720										310,720
529.10 - Other Public Safety - Personnel Services	47,469										47,469
529.30 - Other Public Safety - Operating Expenses	174,426	320,591									495,017
529.60 - Other Public Safety - Capital Outlay		2,802,442		319,173							3,121,615
529.70 - Other Public Safety - Debt Service		171,348									171,348
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,300,055					1,300,055
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						16,768,887					16,768,887
536.10 - Water-Sewer Combination Services - Personnel Services						6,254,025					6,254,025
536.30 - Water-Sewer Combination Services - Operating Expenses						20,596,719					20,596,719
536.70 - Water-Sewer Combination Services - Debt Service						3,166,024					3,166,024
537.10 - Conservation and Resource Management - Personnel Services	202,588	314,768		170,093							687,449
537.30 - Conservation and Resource Management - Operating Expenses	268,846	1,424,009		1,862,668							3,555,523
537.60 - Conservation and Resource Management - Capital Outlay	2,020	58,344		6,732							67,096
537.70 - Conservation and Resource Management - Debt Service	382,639										382,639
538.10 - Flood Control/Stormwater Management - Personnel Services		1,020,625									1,020,625
538.30 - Flood Control/Stormwater Management - Operating Expenses	392,036	1,423,814									1,815,850
538.60 - Flood Control/Stormwater Management - Capital Outlay		2,224,146									2,224,146
539.30 - Other Physical Environment - Operating Expenses	13,536										13,536
541.10 - Road and Street Facilities - Personnel Services				4,069,998							4,069,998
541.30 - Road and Street Facilities - Operating Expenses	9,757	742,822		4,305,064							5,057,643
541.60 - Road and Street Facilities - Capital Outlay	12,053	2,908,763		3,485,746							6,406,562
541.80 - Road and Street Facilities - Grants and Aids		10,000									10,000
542.10 - Airports - Personnel Services						302,380					302,380
542.30 - Airports - Operating Expenses						2,788,810					2,788,810
544.10 - Mass Transit Systems - Personnel Services		55,531		9,384							64,915
544.30 - Mass Transit Systems - Operating Expenses	291,740	531,949		44,088							867,777
544.60 - Mass Transit Systems - Capital Outlay	560	125,915									126,475

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
544.80 - Mass Transit Systems - Grants and Aids	16,864										16,864
552.30 - Industry Development - Operating Expenses		482,813									482,813
553.10 - Veteran's Services - Personnel Services	99,636										99,636
553.30 - Veteran's Services - Operating Expenses	70,506										70,506
554.10 - Housing and Urban Development - Personnel Services	186,895	37,099									223,994
554.30 - Housing and Urban Development - Operating Expenses		65,234									65,234
554.60 - Housing and Urban Development - Capital Outlay		1,054,740									1,054,740
554.80 - Housing and Urban Development - Grants and Aids		639,197							11,785		650,982
559.10 - Other Economic Environment - Personnel Services		418,427									418,427
559.30 - Other Economic Environment - Operating Expenses		1,549,188		60		1,549,188					1,549,248
559.60 - Other Economic Environment - Capital Outlay		2,169,914									2,169,914
562.10 - Health Services - Personnel Services	283,060										283,060
562.30 - Health Services - Operating Expenses	547,961	3,649									551,610
564.10 - Public Assistance Services - Personnel Services	31,720	100,031									131,751
564.30 - Public Assistance Services - Operating Expenses	2,108	40,632									42,740
564.80 - Public Assistance Services - Grants and Aids	14,300	3,584,726									3,599,026
569.10 - Other Human Services - Personnel Services	57,190										57,190
569.30 - Other Human Services - Operating Expenses	571,116										571,116
569.80 - Other Human Services - Grants and Aids	238,584	33,649							52,752		324,985
571.10 - Libraries - Personnel Services	2,173,420										2,173,420
571.30 - Libraries - Operating Expenses	758,967	98,368									857,335
571.60 - Libraries - Capital Outlay	155,986	73,621									229,607
572.10 - Parks and Recreation - Personnel Services	2,791,366	345,723									3,137,089
572.30 - Parks and Recreation - Operating Expenses	2,913,086	2,316,472		419,162							5,648,720
572.60 - Parks and Recreation - Capital Outlay	58,045	770,380		634,469							1,462,894
572.80 - Parks and Recreation - Grants and Aids	79,200										79,200
581.90 - Inter-Fund Group Transfers Out - Other Uses	2,875,953	8,333,202	25,436	2,216,003		50,000					13,500,594
602.30 - State Attorney Administration - Operating Expenses		141,103									141,103
603.30 - Public Defender Administration - Operating Expenses	70,000	77,125									147,125
604.10 - Clerk of Court Administration - Personnel Services	453,095										453,095
604.30 - Clerk of Court Administration - Operating Expenses		37,456									37,456
605.30 - Judicial Support - Operating Expenses	24,113	447,260									471,373
605.60 - Judicial Support - Capital Outlay		13,296									13,296
605.80 - Judicial Support - Grants and Aids		52,253									52,253
607.10 - Appeals - Personnel Services	51,341										51,341
607.30 - Appeals - Operating Expenses	4,067										4,067
608.10 - Jury Management - Personnel Services	66,048										66,048
608.30 - Jury Management - Operating Expenses	88,721										88,721
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services	299,133										299,133
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses	15,629										15,629
629.80 - Other Circuit Court - Criminal Costs - Grants and Aids	67,614										67,614
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services	456,920										456,920
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	16,818										16,818
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services	316,558										316,558
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses	8,476										8,476

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
658.30 - Witness Coordination/Management - Circuit Family - Operating Expenses	2,660										2,660
664.10 - Domestic Violence Court - Circuit Family - Personnel Services	58,020										58,020
664.30 - Domestic Violence Court - Circuit Family - Operating Expenses	3,234										3,234
671.30 - Court Administration - Circuit Juvenile - Operating Expenses	262,621										262,621
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services	206,377										206,377
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses	5,492										5,492
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	720	78,471									79,191
694.10 - Clerk of Court Administration - Probate - Personnel Services	138,394										138,394
694.30 - Clerk of Court Administration - Probate - Operating Expenses	7,797										7,797
711.10 - Courthouse Security - Personnel Services	2,420,285										2,420,285
711.30 - Courthouse Security - Operating Expenses	24,741										24,741
713.10 - Information Systems and Technology - Personnel Services		184,221									184,221
713.30 - Information Systems and Technology - Operating Expenses		45,531									45,531
716.10 - Clerk of Court Related Technology - Personnel Services		65,994									65,994
716.30 - Clerk of Court Related Technology - Operating Expenses		101,817									101,817
724.10 - Clerk of Court Administration - County Criminal - Personnel Services	351,002										351,002
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses	7,162										7,162
734.10 - Drug Court - County Criminal - Personnel Services	2,055	53,981									56,036
734.30 - Drug Court - County Criminal - Operating Expenses	126,274	17,029									143,303
744.10 - Clerk of Court Administration - County Civil - Personnel Services	317,171										317,171
744.30 - Clerk of Court Administration - County Civil - Operating Expenses	6,268										6,268
764.10 - Clerk of Court Administration - Traffic - Personnel Services	645,030										645,030
764.30 - Clerk of Court Administration - Traffic - Operating Expenses	27,203										27,203
Grand Total	120,524,751	86,904,808	12,034,900	20,774,072		51,226,900	30,430,344		64,537		321,960,312

Data Element Worksheet Report for FYE: 2013, Martin

Affiliates Report for FYE 2013

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Martin County Community Redevelopment Agency	Blended in Primary Report	\$1,198,827	\$2,673,967	
Special District - Martin County Health Facilities Authority	Independently Reported	\$5,671	\$175	\$0
Special District - Martin County Industrial Development Authority	Independently Reported	\$60,047	\$42,314	\$0

