

Unit Information

Unit Type: County

Year: 2014

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: 5/27/2015

Audit Received Date: 5/27/2015

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$138,859,753

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/31/2015

Auditor Name: McGladrey LLP

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

Certification

Chief Financial Officer

Name: Hon. Carolyn Timmann

Title: Martin County Clerk of the Circuit Court
& Comptroller

Chairman/Elected Official

Name: Hon. Ed Fielding

Title: Chairman of the Martin County Board
of County Commissioners

Yes No

Have You Experienced a Financial Emergency in this year?

<input type="checkbox"/>	<input checked="" type="checkbox"/>
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If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

<input type="checkbox"/>	<input type="checkbox"/>
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Revenues Report for FYE 2014

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	85,851,588	47,260,906	612,631	4,180,684							137,905,809
312100 - Local Option Taxes		1,403,729									1,403,729
312300 - County Ninth-Cent Voted Fuel Tax				792,439							792,439
312410 - First Local Option Fuel Tax			489,107	3,555,741							4,044,848
312420 - Second Local Option Fuel Tax				3,084,651							3,084,651
315000 - Communications Service Tax (Chapter 202)	985,748	938,808									1,924,556
316000 - Local Business Tax (Chapter 205)		274,978									274,978
322000 - Building Permits		3,395,312									3,395,312
323700 - Franchise Fee - Solid Waste	819,108										819,108
324110 - Impact Fees - Residential - Public Safety		384,551									384,551
324120 - Impact Fees - Commercial - Public Safety		40,339									40,339
324310 - Impact Fees - Residential - Transportation		396,481									396,481
324320 - Impact Fees - Commercial - Transportation		163,699									163,699
324610 - Impact Fees - Residential - Culture/Recreation		532,930									532,930
324620 - Impact Fees - Commercial - Culture/Recreation											0
324710 - Impact Fees - Residential - Other		295,559									295,559
324720 - Impact Fees - Commercial - Other		18,919									18,919
325100 - Special Assessments - Capital Improvement		81,151		300,824							381,975
329000 - Other Permits, Fees & Special Assessments		185,566		268,606							454,172
331100 - Federal Grant - General Government	16,484	712,450									728,934
331200 - Federal Grant - Public Safety	1,328,909	95,526									1,424,435
331390 - Federal Grant - Other Physical Environment		1,126,662									1,126,662
331420 - Federal Grant - Mass Transit		492,303									492,303
331490 - Federal Grant - Other Transportation		324,065									324,065
331500 - Federal Grant - Economic Environment		333,833									333,833
331650 - Federal Grant - Child Support Reimbursement	162,405										162,405
331690 - Federal Grant - Other Human Services		359,045									359,045
331900 - Federal Grant - Other		263,744									263,744
333000 - Federal Payments In Lieu Of Taxes	88,601	30,953									119,554
334100 - State Grant - General Government		19,744									19,744
334200 - State Grant - Public Safety	84,900	120,096									204,996
334360 - State Grant - Stormwater Management		971,846									971,846
334390 - State Grant - Other Physical Environment	233,120	103,456		22,049							358,625
334420 - State Grant - Mass Transit		313,586									313,586
334490 - State Grant - Other Transportation		2,194,589									2,194,589
334500 - State Grant - Economic Environment											0
334690 - State Grant - Other Human Services		29,456									29,456
334700 - State Grant - Culture/Recreation		82,547									82,547
334820 - Article V Clerk of Court Trust Fund	327,424										327,424
335120 - State Revenue Sharing - Proceeds	3,260,914	608,533									3,869,447
335130 - State Revenue Sharing - Insurance Agents County Licenses	56,900										56,900
335140 - State Revenue Sharing - Mobile Home Licenses		57,921									57,921
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	69,616										69,616
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	223,250										223,250

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	11,732,854		1,823,776								13,556,630
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		107,511									107,511
335390 - State Revenue Sharing - Other Physical Environment				151,752							151,752
335420 - State Revenue Sharing - Mass Transit				1,791,362							1,791,362
335490 - State Revenue Sharing - Other Transportation				777,385							777,385
335620 - State Revenue Sharing - Public Welfare	848										848
337100 - Local Government Unit Grant - General Government		91,750									91,750
337200 - Local Government Unit Grant - Public Safety		208,492									208,492
337300 - Local Government Unit Grant - Physical Environment		408,003		2,891							410,894
337600 - Local Government Unit Grant - Human Services		44,936									44,936
337700 - Local Government Unit Grant - Culture/Recreation		470,395									470,395
338000 - Shared Revenue From Other Local Units		1,573,026									1,573,026
341100 - Service Charge - Recording Fees	586,218										586,218
341150 - Public Records Modernization Trust Fund		337,212									337,212
341160 - County Portion (\$2) of \$4 Additional Service Charge		264,582									264,582
341200 - Internal Service Fund Fees and Charges							31,377,709				31,377,709
341520 - Fees remitted to County from Sheriff	217,794										217,794
341550 - Fees remitted to County from Supervisor of Elections	6,314										6,314
341800 - County Officer Commission and Fees	3,168,127										3,168,127
341900 - Other General Government Charges and Fees	335,901	526,455									862,356
342100 - Service Charge - Law Enforcement Services	1,090,072										1,090,072
342200 - Service Charge - Fire Protection		758,049									758,049
342500 - Service Charge - Protective Inspection Fees		183,851									183,851
342600 - Service Charge - Ambulance Fees		4,322,593									4,322,593
342900 - Service Charge - Other Public Safety Charges and Fees	81,518	908,233									989,751
343400 - Service Charge - Garbage/Solid Waste						19,521,540					19,521,540
343600 - Service Charge - Water/Sewer Combination Utility						29,799,146					29,799,146
344900 - Service Charge - Other Transportation Charges				362,081		276,274					638,355
346400 - Service Charge - Animal Control and Shelter Fees	240,563										240,563
347100 - Service Charge - Libraries											0
347200 - Service Charge - Parks and Recreation	345,929	613,760									959,689
347500 - Service Charge - Special Recreation Facilities	796,598										796,598
348110 - County Court Criminal - Filing Fees	7,040										7,040
348120 - County Court Criminal - Service Charges	37,689										37,689
348130 - County Court Criminal - Court Costs	6,878										6,878
348210 - Circuit Court Criminal - Filing Fees											0
348220 - Circuit Court Criminal - Service Charges	12,076										12,076
348230 - Circuit Court Criminal - Court Costs	54,650										54,650
348310 - County Court Civil - Filing Fees	331,548										331,548
348320 - County Court Civil - Service Charges	11,630										11,630
348410 - Circuit Court Civil - Filing Fees	425,840										425,840
348420 - Circuit Court Civil - Service Charges	354,083										354,083
348430 - Circuit Court Civil - Court Costs											0
348480 - Circuit Court Civil - Fees and Service Charges	19,831										19,831
348520 - Traffic Court - Service Charges	205,571										205,571
348530 - Traffic Court - Court Costs	390,592										390,592
348620 - Juvenile Court - Service Charges	501										501
348710 - Probate Court - Filing Fees	158,575										158,575

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348720 - Probate Court - Service Charges	22,091										22,091
348921 - Court Innovations/Local Requirements		47,070									47,070
348922 - Legal Aid		47,074									47,074
348923 - Law Library		47,109									47,109
348924 - Juvenile Alternative Programs		47,145									47,145
348930 - State Court Facility Surcharge (\$30)		527,377									527,377
349000 - Other Charges for Services	651,237	642,638					26,903				1,320,778
351100 - Judgments and Fines - As Decided by County Court Criminal	172,113										172,113
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	54,527										54,527
351400 - Judgments and Fines - As Decided by Circuit Court Civil	6,546										6,546
351500 - Judgments and Fines - As Decided by Traffic Court	1,057,329								85,973		1,143,302
351700 - Intergovernmental Radio Communication Program				156,209							156,209
351800 - 10% of Fines to Public Records Modernization Trust Fund		219,335									219,335
351900 - Judgments and Fines - Other Court Ordered	2,750										2,750
352000 - Fines - Library	72,343										72,343
354000 - Fines - Local Ordinance Violation	50	295,642									295,692
358200 - Sale of Contraband Property Seized by Law Enforcement											0
359000 - Other Judgments, Fines and Forfeits	133,342	171,344									304,686
361100 - Interest	340,088	322,698	52,036	150,371	200		42,440		7,080		914,913
361300 - Net Increase (Decrease) in Fair Value of Investments		36,870				45,670	-724				81,816
361400 - Gain (Loss) on Sale of Investments	14,000						-1,220				12,780
362000 - Rents and Royalties	336,461	27,640		191,635		1,231,362					1,787,098
364000 - Disposition of Fixed Assets	52,201	24,802		18,101		43,138	67,992				206,234
365000 - Sale of Surplus Materials and Scrap	39,736	2,505				2,535					44,776
366000 - Contributions and Donations from Private Sources	141,875	44,344		345,333							531,552
367000 - Licenses		157,818									157,818
369300 - Settlements	2,500										2,500
369900 - Other Miscellaneous Revenues	1,336,179	775,775		417,686		1,788,836	2,627,352				6,945,828
381000 - Inter-Fund Group Transfers In	1,150,471	3,786,458	4,970,241	130,000							10,037,170
382000 - Contributions from Enterprise Operations											0
383000 - Installment Purchases & Capital Lease Proceeds	644,885										644,885
384000 - Debt Proceeds											0
389100 - Proprietary - Interest						906,800					906,800
389200 - Proprietary - Federal Grants and Donations						365,045					365,045
389300 - Proprietary - State Grants and Donations						56,849					56,849
389400 - Proprietary - Other Grants and Donations						2,353,651					2,353,651
389500 - Proprietary - Capital Contributions from Federal Government						38,609					38,609
389600 - Proprietary - Capital Contributions from State Government						185,190					185,190
389900 - Proprietary - Other Non-Operating Sources							-232				-232
Grand Total	120,358,931	81,655,775	7,947,791	16,699,800	200	56,614,645	34,140,220		93,053		317,510,415

Expenditures Report for FYE 2014

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	705,479										705,479
511.30 - Legislative - Operating Expenses	162,790										162,790
512.10 - Executive - Personnel Services	958,055										958,055
512.30 - Executive - Operating Expenses	44,195	23,958									68,153
513.10 - Financial and Administrative - Personnel Services	12,243,028	67,630		15,641							12,326,299
513.30 - Financial and Administrative - Operating Expenses	3,473,600	13,500	13,460				31,867,161				35,367,721
513.60 - Financial and Administrative - Capital Outlay	744,061										744,061
514.10 - Legal Counsel - Personnel Services	830,852	55,784									886,636
514.30 - Legal Counsel - Operating Expenses	695,606										695,606
515.10 - Comprehensive Planning - Personnel Services		1,961,412									1,961,412
515.30 - Comprehensive Planning - Operating Expenses		619,614									619,614
515.60 - Comprehensive Planning - Capital Outlay		36,932									36,932
516.10 - Non-Court Information Systems - Personnel Services	58,264										58,264
516.30 - Non-Court Information Systems - Operating Expenses	96,003										96,003
517.70 - Debt Service Payments - Debt Service	1,022,196	497,986	10,169,277								11,689,459
519.10 - Other General Government - Personnel Services	2,590,593	319,429		111,319			485,841				3,507,182
519.30 - Other General Government - Operating Expenses	9,459,730	2,050,769		492,378			1,125,521				13,128,398
519.60 - Other General Government - Capital Outlay	439,720	27,862		725,587							1,193,169
519.70 - Other General Government - Debt Service	298,177										298,177
519.80 - Other General Government - Grants and Aids	2,497,531	572,004		87,402							3,156,937
521.10 - Law Enforcement - Personnel Services	33,828,425	157,060									33,985,485
521.30 - Law Enforcement - Operating Expenses	5,117,958	208,204									5,326,162
521.60 - Law Enforcement - Capital Outlay	2,709,465	18,102									2,727,567
521.70 - Law Enforcement - Debt Service	115,899										115,899
521.90 - Law Enforcement - Other Uses	21,891										21,891
522.10 - Fire Control - Personnel Services		376,399									376,399
522.30 - Fire Control - Operating Expenses		37,721									37,721
523.10 - Detention/Corrections - Personnel Services	14,157,478	150,000									14,307,478
523.30 - Detention/Corrections - Operating Expenses	1,002,834	3,918,257		111,265							5,032,356
523.60 - Detention/Corrections - Capital Outlay		65,276		219,916							285,192
524.10 - Protective Inspections - Personnel Services		2,292,847									2,292,847
524.30 - Protective Inspections - Operating Expenses		585,477									585,477
524.60 - Protective Inspections - Capital Outlay		131,968									131,968
525.10 - Emergency and Disaster Relief - Personnel Services	992,241	208,865									1,201,106
525.30 - Emergency and Disaster Relief - Operating Expenses	61,549	561,788									623,337
525.60 - Emergency and Disaster Relief - Capital Outlay		11,535									11,535
526.10 - Ambulance and Rescue Services - Personnel Services	1,678,453	32,155,049									33,833,502
526.30 - Ambulance and Rescue Services - Operating Expenses	135,981	2,656,226									2,792,207
526.60 - Ambulance and Rescue Services - Capital Outlay	24,675	3,500									28,175
526.80 - Ambulance and Rescue Services - Grants and Aids		4,841									4,841
527.80 - Medical Examiners - Grants and Aids	274,834										274,834
529.10 - Other Public Safety - Personnel Services	51,578										51,578
529.30 - Other Public Safety - Operating Expenses	178,375	164,102									342,477
529.60 - Other Public Safety - Capital Outlay		510,194									510,194
529.70 - Other Public Safety - Debt Service		4,936									4,936
534.10 - Garbage/Solid Waste - Personnel Services						1,367,623					1,367,623
534.30 - Garbage/Solid Waste - Operating Expenses		992				17,592,642					17,593,634
536.10 - Water/Sewer Services - Personnel Services						6,648,415					6,648,415

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
536.30 - Water/Sewer Services - Operating Expenses						20,456,423					20,456,423
536.70 - Water/Sewer Services - Debt Service						2,990,115					2,990,115
537.10 - Conservation/Resource Management - Personnel Services	178,712	345,192		177,574							701,478
537.30 - Conservation/Resource Management - Operating Expenses	4,579,970	1,177,653		917,156							6,674,779
537.60 - Conservation/Resource Management - Capital Outlay				52,490							52,490
537.70 - Conservation/Resource Management - Debt Service	382,639										382,639
537.80 - Conservation/Resource Management - Grants and Aids	25,000										25,000
538.10 - Flood Control/Stormwater Control - Personnel Services		1,126,533									1,126,533
538.30 - Flood Control/Stormwater Control - Operating Expenses	1,216,625	1,390,874									2,607,499
538.60 - Flood Control/Stormwater Control - Capital Outlay		2,562,302									2,562,302
539.30 - Other Physical Environment - Operating Expenses	16,490	13									16,503
541.10 - Road/Street Facilities - Personnel Services		6,187		4,159,222							4,165,409
541.30 - Road/Street Facilities - Operating Expenses	12,141	1,616,082		4,016,910							5,645,133
541.60 - Road/Street Facilities - Capital Outlay		3,764,402		2,356,748							6,121,150
541.80 - Road/Street Facilities - Grants and Aids		10,000									10,000
542.10 - Airports - Personnel Services						325,488					325,488
542.30 - Airports - Operating Expenses						2,359,512					2,359,512
544.10 - Mass Transit - Personnel Services		56,312		11,064							67,376
544.30 - Mass Transit - Operating Expenses	371,254	567,213		27,910							966,377
544.60 - Mass Transit - Capital Outlay		182,364									182,364
544.80 - Mass Transit - Grants and Aids	32,866										32,866
552.30 - Industry Development - Operating Expenses		380,000									380,000
553.10 - Veterans Services - Personnel Services	103,960										103,960
553.30 - Veterans Services - Operating Expenses	64,977										64,977
554.10 - Housing and Urban Development - Personnel Services	127,883	26,524									154,407
554.30 - Housing and Urban Development - Operating Expenses	56,278	62,165									118,443
554.60 - Housing and Urban Development - Capital Outlay											0
554.80 - Housing and Urban Development - Grants and Aids		321,202							12,000		333,202
559.10 - Other Economic Development - Personnel Services		458,486									458,486
559.30 - Other Economic Development - Operating Expenses		596,874									596,874
559.60 - Other Economic Development - Capital Outlay		656,284									656,284
559.80 - Other Economic Development - Grants and Aids		5,875									5,875
562.10 - Health - Personnel Services	281,436										281,436
562.30 - Health - Operating Expenses	672,510	18,280									690,790
562.60 - Health - Capital Outlay		23,400									23,400
564.10 - Public Assistance - Personnel Services	35,547	95,964									131,511
564.30 - Public Assistance - Operating Expenses	8,508	43,272									51,780
564.80 - Public Assistance - Grants and Aids	10,618	4,171,905									4,182,523
569.10 - Other Human Services - Personnel Services		67,395									71,706
569.30 - Other Human Services - Operating Expenses	585,106										585,106
569.80 - Other Human Services - Grants and Aids	320,190	11,774							79,884		411,848
571.10 - Libraries - Personnel Services	2,275,321										2,275,321
571.30 - Libraries - Operating Expenses	755,701	35,894		33,836							825,431
571.60 - Libraries - Capital Outlay	139,316	142,304		55,787							337,407
572.10 - Parks/Recreation - Personnel Services	3,137,381	346,139									3,483,520
572.30 - Parks/Recreation - Operating Expenses	3,087,095	1,004,499		296,309							4,387,903
572.60 - Parks/Recreation - Capital Outlay	70,696	2,238,654		2,193,352							4,502,702
572.80 - Parks/Recreation - Grants and Aids											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
581.90 - Interfund Transfers Out - Other Uses	2,894,974	3,793,561	118,132	3,180,503		50,000					10,037,170
587.30 - Clerk of Court Excess Fee Functions - Operating Expenses	118,795										118,795
602.30 - State Attorney Administration - Operating Expenses		145,851									145,851
603.30 - Public Defender Administration - Operating Expenses	70,000	73,695									143,695
604.10 - Clerk of Court Administration - Personnel Services	588,512										588,512
604.30 - Clerk of Court Administration - Operating Expenses	23,022										23,022
605.30 - Judicial Support - Operating Expenses	36,010	371,956									407,966
605.60 - Judicial Support - Capital Outlay		3,761									3,761
605.80 - Judicial Support - Grants and Aids		47,082									47,082
607.10 - Appeals - Personnel Services	55,847										55,847
607.30 - Appeals - Operating Expenses	3,747										3,747
608.10 - Jury Management - Personnel Services	33,983										33,983
608.30 - Jury Management - Operating Expenses	81,634										81,634
614.10 - Clerk of Court - Personnel Services	407,204										407,204
614.30 - Clerk of Court - Operating Expenses	20,834										20,834
629.80 - Other Circuit Court-Criminal Costs - Grants and Aids	67,614										67,614
634.10 - Clerk of Court - Personnel Services	400,256										400,256
634.30 - Clerk of Court - Operating Expenses	22,359										22,359
654.10 - Clerk of Court - Personnel Services	342,045										342,045
654.30 - Clerk of Court - Operating Expenses	10,503										10,503
658.30 - Witness Coordination/Management - Operating Expenses	3,380										3,380
664.10 - Domestic Violence Court - Personnel Services	64,356										64,356
664.30 - Domestic Violence Court - Operating Expenses	4,952										4,952
671.30 - Court Administration - Operating Expenses	142,832										142,832
674.10 - Clerk of Court - Personnel Services	170,078										170,078
674.30 - Clerk of Court - Operating Expenses	5,886										5,886
685.30 - Guardian ad Litem - Operating Expenses	10,660	77,577									88,237
694.10 - Clerk of Court - Personnel Services	124,993										124,993
694.30 - Clerk of Court - Operating Expenses	2,195										2,195
711.10 - Courthouse Security - Personnel Services	2,408,143										2,408,143
711.30 - Courthouse Security - Operating Expenses	34,084										34,084
713.10 - Information Systems - Personnel Services		123,405									123,405
713.30 - Information Systems - Operating Expenses		83,161									83,161
716.10 - Clerk of Court Related Technology - Personnel Services		42,738									42,738
716.30 - Clerk of Court Related Technology - Operating Expenses		40,247									40,247
724.10 - Clerk of Court - Personnel Services	364,239										364,239
724.30 - Clerk of Court - Operating Expenses	11,068										11,068
734.10 - Drug Court-County Criminal - Personnel Services	5,834	49,790									55,624
734.30 - Drug Court-County Criminal - Operating Expenses	103,968	18,567									122,535
739.30 - Other County Court-Criminal Costs - Operating Expenses		40,066									40,066
744.10 - Clerk of Court - Personnel Services	369,827										369,827
744.30 - Clerk of Court - Operating Expenses	11,389										11,389
764.10 - Clerk of Court - Personnel Services	588,384										588,384
764.30 - Clerk of Court - Operating Expenses	33,503										33,503
Grand Total	124,924,241	78,830,609	10,300,869	19,242,369		51,790,218	33,478,523		91,884		318,658,713

Affiliates Report for FYE 2014

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Martin County Community Redevelopment Agency	Blended in Primary Report	\$1,636,788	\$1,274,412	
Special District - Martin County Health Facilities Authority	Independently Reported	\$0	\$175	\$0
Special District - Martin County Industrial Development Authority	Independently Reported	\$66,739	\$13,656	\$0