

Unit Information

Unit Type: County

Year: 2020

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:

100 SE Ocean Boulevard
Stuart, FL 34994

Contact Information

Name: Mrs. Sandra M. Smith

Title: Director of Finance

Phone: (772) 288-5716

Email: SSmith@martinclerk.com

Address:

100 SE Ocean Boulevard
Stuart, FL 34994

AFR Details

Original AFR

AFR Status: Verified By DFS

AFR Received Date: 5/12/2021

Audit Received Date: 5/10/2021

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$166,121,993

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/30/2021

Auditor Name: Moore Stephens Lovelace CPAs
& Advisors

Address:
255 S. Orange Avenue
Suite 600
Orlando, FL 32801

Certification

Chief Financial Officer

Name: Carolyn Timmann

Title: Clerk of the Circuit Court and
Comptroller

Chairman/Elected Official

Name: Stacey Hetherington

Title: Chair, Martin County Board of
Commissioners

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

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

☐☐

Revenues Report for FYE 2020

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	117,678,950	68,169,309		20,620,261							206,468,520
312100 - Local Option Taxes		2,501,856									2,501,856
312300 - County Ninth-Cent Voted Fuel Tax				875,670							875,670
312410 - First Local Option Fuel Tax				4,038,909							4,038,909
312420 - Second Local Option Fuel Tax				2,975,921							2,975,921
315000 - Communications Service Tax (Chapter 202)	433,121	1,072,112									1,505,233
316000 - Local Business Tax (Chapter 205)		249,321									249,321
322000 - Building Permits		4,748,414									4,748,414
323100 - Franchise Fee - Electricity		8,591,882									8,591,882
323700 - Franchise Fee - Solid Waste	1,282,162										1,282,162
324110.02.03 - Impact Fees - Residential - Public Safety		541,892									541,892
324110.09.03 - Impact Fees - Residential - Public Safety		-661									-661
324120.01.03 - Impact Fees - Commercial - Public Safety		7,763									7,763
324120.03.03 - Impact Fees - Commercial - Public Safety		25,517									25,517
324120.09.03 - Impact Fees - Commercial - Public Safety		84,374									84,374
324120.19.09 - Impact Fees - Commercial - Public Safety		3,415									3,415
324310.01.03 - Impact Fees - Residential - Transportation		38,902									38,902
324310.02.03 - Impact Fees - Residential - Transportation		1,570,949									1,570,949
324310.03.03 - Impact Fees - Residential - Transportation		121,862									121,862
324310.09.03 - Impact Fees - Residential - Transportation		295,917									295,917
324320.01.03 - Impact Fees - Commercial - Transportation		15,531									15,531
324320.03.03 - Impact Fees - Commercial - Transportation		3,769									3,769
324320.09.03 - Impact Fees - Commercial - Transportation		135,113									135,113
324320.19.09 - Impact Fees - Commercial - Transportation		8,781									8,781
324610.02.03 - Impact Fees - Residential - Culture/Recreation		1,244,593									1,244,593
324710.02.03 - Impact Fees - Residential - Other		386,832									386,832
324720.01.03 - Impact Fees - Commercial - Other		7,530									7,530
324720.03.03 - Impact Fees - Commercial - Other		8,461									8,461
324720.09.03 - Impact Fees - Commercial - Other		43,224									43,224
324720.19.03 - Impact Fees - Commercial - Other		2,109									2,109
325100 - Special Assessments - Capital Improvement		71,269	188,736	477,680							737,685
329000 - Other Permits, Fees & Special Assessments		121,918		351,397							473,315
331100 - Federal Grant - General Government	46,383	909,300									955,683
331200 - Federal Grant - Public Safety	6,821,175	6,307,811		450,591							13,579,577
331390 - Federal Grant - Other Physical Environment		1,453,671									1,453,671
331420 - Federal Grant - Mass Transit		1,456,443									1,456,443
331490 - Federal Grant - Other Transportation		-22,367									-22,367
331500 - Federal Grant - Economic Environment		30,720									30,720
331620 - Federal Grant - Public Assistance	74,385	638,330									712,715
331650 - Federal Grant - Child Support Reimbursement	133,065										133,065
331690 - Federal Grant - Other Human Services		615,916									615,916
331900 - Federal Grant - Other		467,980									467,980
333000 - Federal Payments In Lieu Of Taxes	87,526	29,207									116,733
334100 - State Grant - General Government		20,075									20,075
334200 - State Grant - Public Safety	675,236	381,423		63,419							1,120,078
334390 - State Grant - Other Physical Environment	246,443	75,000		2,318,976							2,640,419

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
334420 - State Grant - Mass Transit		677,381									677,381
334490 - State Grant - Other Transportation		651,040									651,040
334500 - State Grant - Economic Environment		360,476									360,476
334690 - State Grant - Other Human Services		426,768									426,768
334700 - State Grant - Culture/Recreation		108,188									108,188
334820 - Article V Clerk of Court Trust Fund	85,136										85,136
334890 - State Grant - Other Court-Related	160,182										160,182
335120 - State Revenue Sharing - Proceeds	2,700,683	1,623,125	230,739								4,554,547
335130 - State Revenue Sharing - Insurance Agents County Licenses	71,837										71,837
335140 - State Revenue Sharing - Mobile Home Licenses		56,976									56,976
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	78,945										78,945
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	13,824,748		2,143,431								15,968,179
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		83,288									83,288
335390 - State Revenue Sharing - Other Physical Environment				130,851							130,851
335490 - State Revenue Sharing - Other Transportation				2,643,378							2,643,378
335620 - State Revenue Sharing - Public Welfare	946										946
337200 - Local Government Unit Grant - Public Safety		307,991									307,991
337300 - Local Government Unit Grant - Physical Environment		765,533									765,533
337600 - Local Government Unit Grant - Human Services		48,545									48,545
337700 - Local Government Unit Grant - Culture/Recreation		613,525									613,525
338000 - Shared Revenue From Other Local Units		3,910,936									3,910,936
341100 - Service Charge - Recording Fees	832,976										832,976
341150 - Public Records Modernization Trust Fund		487,035									487,035
341160 - County Portion (\$2) of \$4 Additional Service Charge		384,259									384,259
341200 - Internal Service Fund Fees and Charges							37,264,769				37,264,769
341520 - Fees remitted to County from Sheriff	125,827										125,827
341550 - Fees remitted to County from Supervisor of Elections	2,383										2,383
341800 - County Officer Commission and Fees	4,197,555										4,197,555
341900 - Other General Government Charges and Fees	402,893	635,236									1,038,129
342100 - Service Charge - Law Enforcement Services	3,626,262										3,626,262
342200 - Service Charge - Fire Protection		783,051									783,051
342500 - Service Charge - Protective Inspection Fees		146,236									146,236
342600 - Service Charge - Ambulance Fees		6,784,467									6,784,467
342900 - Service Charge - Other Public Safety Charges and Fees	1,024,748	883,195									1,907,943
343400 - Service Charge - Garbage/Solid Waste						22,996,139					22,996,139
343600 - Service Charge - Water/Sewer Combination Utility						35,446,371					35,446,371
344300 - Service Charge - Mass Transit	1,206										1,206
344900 - Service Charge - Other Transportation Charges				691,507		713,920					1,405,427
346400 - Service Charge - Animal Control and Shelter Fees	209,224										209,224
347200 - Service Charge - Parks and Recreation	514,778	198,383				5,155					718,316
347500 - Service Charge - Special Recreation Facilities	492,294					410,007					902,301
348110 - County Court Criminal - Filing Fees	6,570										6,570
348120 - County Court Criminal - Service Charges	70,735										70,735
348130 - County Court Criminal - Court Costs	95,857										95,857
348220 - Circuit Court Criminal - Service Charges	9,776										9,776
348230 - Circuit Court Criminal - Court Costs	83,204										83,204

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348310 - County Court Civil - Filing Fees	430,642										430,642
348320 - County Court Civil - Service Charges	9,059										9,059
348410 - Circuit Court Civil - Filing Fees	398,690										398,690
348420 - Circuit Court Civil - Service Charges	63,258										63,258
348480 - Circuit Court Civil - Fees and Service Charges	17,545										17,545
348520 - Traffic Court - Service Charges	115,678										115,678
348530 - Traffic Court - Court Costs	392,367										392,367
348620 - Juvenile Court - Service Charges	220										220
348710 - Probate Court - Filing Fees	166,599										166,599
348720 - Probate Court - Service Charges	24,051										24,051
348870 - Public Defender Liens	300										300
348921 - Court Innovations/Local Requirements		39,624									39,624
348922 - Legal Aid		39,608									39,608
348923 - Law Library		39,608									39,608
348924 - Juvenile Alternative Programs		39,633									39,633
348930 - State Court Facility Surcharge (\$30)		440,683									440,683
349000 - Other Charges for Services	350,375	981,856				1,637,498					2,969,729
351100 - Judgments and Fines - As Decided by County Court Criminal	157,588										157,588
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	171,669										171,669
351400 - Judgments and Fines - As Decided by Circuit Court Civil	458										458
351500 - Judgments and Fines - As Decided by Traffic Court	744,271								71,421		815,692
351600 - Judgments and Fines - As Decided by Juvenile Court	344										344
351700 - Intergovernmental Radio Communication Program				140,055							140,055
351800 - 10% of Fines to Public Records Modernization Trust Fund	153,118										153,118
352000 - Fines - Library	27,005										27,005
354000 - Fines - Local Ordinance Violation	334	350,594									350,928
359000 - Other Judgments, Fines and Forfeits	1,752	95,383									97,135
361100 - Interest	1,161,627	1,680,059	136,304	1,626,566	662		139,857		7,250		4,752,325
362000 - Rents and Royalties	361,208			111,755							472,963
364000 - Disposition of Fixed Assets	42,161	18,075		54,021		111,276	152,337				377,870
365000 - Sale of Surplus Materials and Scrap	61,265	1,398					500				63,163
366000 - Contributions and Donations from Private Sources	89,501	931,660		36,425							1,057,586
367000 - Licenses		117,395									117,395
369900 - Other Miscellaneous Revenues	5,553,458	715,205		755,538		1,939,615	3,927,320				12,891,136
381000 - Inter-Fund Group Transfers In	1,718,236	2,625,704	7,987,538	1,684,126		1,326,731	1,600,000				16,942,335
383000 - Installment Purchases & Capital Lease Proceeds	3,935,079	3,000,000									6,935,079
389100 - Proprietary - Interest						2,047,743					2,047,743
389300 - Proprietary - State Grants and Donations						58,136					58,136
389400 - Proprietary - Other Grants and Donations						6,372,796					6,372,796
389500 - Proprietary - Capital Contributions from Federal Government						189,728					189,728
389600 - Proprietary - Capital Contributions from State Government						1,241,417					1,241,417
389700 - Proprietary - Capital Contributions from Other Public Source						5,695	8,830				14,525
Grand Total	172,468,319	133,487,582	10,686,748	40,047,046	662	74,502,227	43,093,613		78,671		474,364,868

Expenditures Report for FYE 2020

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	990,178										990,178
511.30 - Legislative - Operating Expenses	181,792										181,792
512.10 - Executive - Personnel Services	1,171,406										1,171,406
512.30 - Executive - Operating Expenses	44,688										44,688
513.10 - Financial and Administrative - Personnel Services	14,768,180	94,114		28,108							14,890,402
513.30 - Financial and Administrative - Operating Expenses	5,930,037	46,184					41,040,225				47,016,446
513.60 - Financial and Administrative - Capital Outlay	1,072,095	75									1,072,170
514.10 - Legal Counsel - Personnel Services	1,163,001	56,140									1,219,141
514.30 - Legal Counsel - Operating Expenses	554,237										554,237
514.60 - Legal Counsel - Capital Outlay	1,500										1,500
515.10 - Comprehensive Planning - Personnel Services		3,194,640		85,020							3,279,660
515.30 - Comprehensive Planning - Operating Expenses	4,733	946,823		636							952,192
515.60 - Comprehensive Planning - Capital Outlay		47,856									47,856
515.80 - Comprehensive Planning - Grants and Aids	47,645										47,645
516.10 - Non-Court Information Systems - Personnel Services	123,355										123,355
516.30 - Non-Court Information Systems - Operating Expenses	112,988										112,988
516.60 - Non-Court Information Systems - Capital Outlay	151,927										151,927
517.70 - Debt Service Payments - Debt Service	1,024,820	964,300	10,589,276	1,826,642							14,405,038
519.10 - Other General Government - Personnel Services	5,132,821	677,267		261,695			606,034				6,677,817
519.30 - Other General Government - Operating Expenses	9,149,607	2,818,163		546,995	1,504		1,981,496				14,497,765
519.60 - Other General Government - Capital Outlay	2,947,987	533,442		6,882,808							10,364,237
519.80 - Other General Government - Grants and Aids	5,207,751	2,006,973		227,812							7,442,536
521.10 - Law Enforcement - Personnel Services	44,731,980	384,409									45,116,389
521.30 - Law Enforcement - Operating Expenses	6,323,442	304,500									6,627,942
521.60 - Law Enforcement - Capital Outlay	3,825,883	52,517									3,878,400
521.90 - Law Enforcement - Other Uses	32,327										32,327
522.10 - Fire Control - Personnel Services		7,405,151									7,405,151
522.30 - Fire Control - Operating Expenses		35,132									35,132
523.10 - Detention/Corrections - Personnel Services	17,725,543	-253									17,725,290
523.30 - Detention/Corrections - Operating Expenses	1,027,767	3,273,564		97,400							4,398,731
523.60 - Detention/Corrections - Capital Outlay	79,899	350,783		1,924,926							2,355,608
524.10 - Protective Inspections - Personnel Services		3,494,911									3,494,911
524.30 - Protective Inspections - Operating Expenses	33,683	1,904,792									1,938,475
524.60 - Protective Inspections - Capital Outlay		192,427									192,427
525.10 - Emergency and Disaster Relief - Personnel Services	1,370,176	252,818									1,622,994
525.30 - Emergency and Disaster Relief - Operating Expenses	143,110	772,429									915,539
525.60 - Emergency and Disaster Relief - Capital Outlay		116,695									116,695
526.10 - Ambulance and Rescue Services - Personnel Services	797,230	30,816,671									31,613,901
526.30 - Ambulance and Rescue Services - Operating Expenses	1,753,092	5,259,043									7,012,135
526.60 - Ambulance and Rescue Services - Capital Outlay		19,710									19,710
526.80 - Ambulance and Rescue Services - Grants and Aids		99,036									99,036
527.80 - Medical Examiners - Grants and Aids	428,688										428,688
529.10 - Other Public Safety - Personnel Services	1,474,840	3,047,522									4,522,362
529.30 - Other Public Safety - Operating Expenses	226,802	1,415,704		1,810							1,644,316
529.60 - Other Public Safety - Capital Outlay	16,662	2,357,112									2,373,774

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
529.80 - Other Public Safety - Grants and Aids		2,729,199									2,729,199
534.10 - Garbage/Solid Waste - Personnel Services						2,240,774					2,240,774
534.30 - Garbage/Solid Waste - Operating Expenses						21,828,655					21,828,655
536.10 - Water/Sewer Services - Personnel Services		1,751				10,218,990					10,220,741
536.30 - Water/Sewer Services - Operating Expenses				4,864		25,092,193					25,097,057
536.60 - Water/Sewer Services - Capital Outlay	93,904			507,423							601,327
536.70 - Water/Sewer Services - Debt Service						2,608,642					2,608,642
537.10 - Conservation/Resource Management - Personnel Services	242,790	317,671		252,819							813,280
537.30 - Conservation/Resource Management - Operating Expenses	325,834	659,229		3,099,511							4,084,574
537.60 - Conservation/Resource Management - Capital Outlay	19,009	731,134		246,731							996,874
538.10 - Flood Control/Stormwater Control - Personnel Services	70,731	1,274,412		878							1,346,021
538.30 - Flood Control/Stormwater Control - Operating Expenses	454,520	1,776,523									2,231,043
538.60 - Flood Control/Stormwater Control - Capital Outlay		1,564,105		108,325							1,672,430
539.10 - Other Physical Environment - Personnel Services		293									293
541.10 - Road/Street Facilities - Personnel Services	48,167	955,982		4,621,909							5,626,058
541.30 - Road/Street Facilities - Operating Expenses	30,797	1,896,480		4,451,571							6,378,848
541.60 - Road/Street Facilities - Capital Outlay		7,269,995		5,115,304							12,385,299
541.80 - Road/Street Facilities - Grants and Aids		10,000									10,000
542.10 - Airports - Personnel Services						748,820					748,820
542.30 - Airports - Operating Expenses						3,233,911					3,233,911
544.10 - Mass Transit - Personnel Services	126,010	87,483		86,693							300,186
544.30 - Mass Transit - Operating Expenses	556,551	1,403,505		145,702							2,105,758
544.60 - Mass Transit - Capital Outlay	478,517	790,949		25,199							1,294,665
552.30 - Industry Development - Operating Expenses		450,000									450,000
553.10 - Veterans Services - Personnel Services	181,411			13,451							194,862
553.30 - Veterans Services - Operating Expenses	20,979										20,979
554.10 - Housing and Urban Development - Personnel Services	61,134										61,134
554.30 - Housing and Urban Development - Operating Expenses	13,131	376,104									389,235
554.80 - Housing and Urban Development - Grants and Aids		807,232									807,232
559.10 - Other Economic Development - Personnel Services		802,279		2,603							804,882
559.30 - Other Economic Development - Operating Expenses	2,538	1,782,070		20,294							1,804,902
559.60 - Other Economic Development - Capital Outlay		1,947,549		2,830,930							4,778,479
559.80 - Other Economic Development - Grants and Aids		781,499									781,499
562.10 - Health - Personnel Services	524,503										524,503
562.30 - Health - Operating Expenses	473,224	46,738									519,962
562.60 - Health - Capital Outlay	23,275										23,275
564.10 - Public Assistance - Personnel Services	34,280	152,876									187,156
564.30 - Public Assistance - Operating Expenses	2,597	212,525									215,122
564.80 - Public Assistance - Grants and Aids	22,645	3,792,653									3,815,298
569.10 - Other Human Services - Personnel Services	76,687										76,687
569.30 - Other Human Services - Operating Expenses	958,713										958,713
569.80 - Other Human Services - Grants and Aids	301,641	8,831							64,710		375,182
571.10 - Libraries - Personnel Services	2,928,597	45,955									2,974,552
571.30 - Libraries - Operating Expenses	971,218	103,321									1,074,539
571.60 - Libraries - Capital Outlay	269,198	59,106									328,304
572.10 - Parks/Recreation - Personnel Services	4,331,709	951,105		39,658		281,887					5,604,359
572.30 - Parks/Recreation - Operating Expenses	3,365,437	2,455,905		1,093,678		1,664,867					8,579,887
572.60 - Parks/Recreation - Capital Outlay	220,563	1,536,282		4,770,419							6,527,264

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
572.80 - Parks/Recreation - Grants and Aids		25,000									25,000
581.90 - Interfund Transfers Out - Other Uses	7,623,829	8,153,113		969,435		195,958					16,942,335
587.30 - Clerk of Court Excess Fee Functions - Operating Expenses	26,798										26,798
590.90 - Other Non-Operating Disbursements - Other Uses	52,168										52,168
602.30 - State Attorney Administration - Operating Expenses		313,261									313,261
603.30 - Public Defender Administration - Operating Expenses	70,000	94,716									164,716
604.10 - Clerk of Court Administration - Personnel Services	416,810										416,810
604.30 - Clerk of Court Administration - Operating Expenses	32,511										32,511
605.30 - Judicial Support - Operating Expenses	54,346	440,441									494,787
605.60 - Judicial Support - Capital Outlay		117									117
605.80 - Judicial Support - Grants and Aids		39,623									39,623
607.30 - Appeals - Operating Expenses	997										997
608.10 - Jury Management - Personnel Services	94,516										94,516
608.30 - Jury Management - Operating Expenses	44,833										44,833
614.10 - Clerk of Court - Personnel Services	334,414										334,414
614.30 - Clerk of Court - Operating Expenses	7,647										7,647
623.80 - Pre-Trial Release - Grants and Aids	248,000										248,000
629.80 - Other Circuit Court-Criminal Costs - Grants and Aids	75,358										75,358
634.10 - Clerk of Court - Personnel Services	450,378										450,378
634.30 - Clerk of Court - Operating Expenses	1,497										1,497
654.10 - Clerk of Court - Personnel Services	314,213										314,213
654.30 - Clerk of Court - Operating Expenses	12,139										12,139
658.30 - Witness Coordination/Management - Operating Expenses	7,000										7,000
662.80 - Alternative Dispute Resolutions - Grants and Aids		360									360
671.30 - Court Administration - Operating Expenses	285,343										285,343
674.10 - Clerk of Court - Personnel Services	107,583										107,583
674.30 - Clerk of Court - Operating Expenses	1										1
685.30 - Guardian ad Litem - Operating Expenses	72,512	71,297									143,809
694.10 - Clerk of Court - Personnel Services	145,460										145,460
694.30 - Clerk of Court - Operating Expenses	1,949										1,949
711.10 - Courthouse Security - Personnel Services	3,500,908										3,500,908
711.30 - Courthouse Security - Operating Expenses	38,458										38,458
713.10 - Information Systems - Personnel Services	285,253										285,253
713.30 - Information Systems - Operating Expenses	189,070	17,858									206,928
716.30 - Clerk of Court Related Technology - Operating Expenses		13,818									13,818
724.10 - Clerk of Court - Personnel Services	353,446										353,446
724.30 - Clerk of Court - Operating Expenses	6,994										6,994
734.10 - Drug Court-County Criminal - Personnel Services	213,685										213,685
734.30 - Drug Court-County Criminal - Operating Expenses	149,745	522,181									671,926
734.80 - Drug Court-County Criminal - Grants and Aids		58,391									58,391
744.10 - Clerk of Court - Personnel Services	124,716										124,716
744.30 - Clerk of Court - Operating Expenses	1,938										1,938
764.10 - Clerk of Court - Personnel Services	531,098										531,098
764.30 - Clerk of Court - Operating Expenses	18,770										18,770
Grand Total	162,896,565	120,471,567	10,589,276	40,291,249	1,504	68,114,697	43,627,755		64,710		446,057,323

Affiliates Report for FYE 2020

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Martin County Community Redevelopment Agency	Blended in Primary Report	\$4,100,280	\$3,120,124	\$0
Special District - Martin County Health Facilities Authority	Independently Reported	\$0	\$175	\$0
Special District - Martin County Industrial Development Authority	Independently Reported	\$22,897	\$724	\$0