

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?

☐☒

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

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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 |