Unit Information

Unit Type: County

Year: 2012

Unit Name: Martin

Unit Dependency:

Unit Status: Active

Location Information

Name: Mrs. Carolyn Timmann

Title: Clerk of Circuit Court

Phone: (772) 288-5576

Address:

2401 SE Monterey Road
Stuart, FL 34996

Contact Information

Name: Mrs. Sandra M. Smith

Title: Director of Finance

Phone: (772) 288-5529

Email: ssmith@martin.fl.us

Address:

2401 SE Monterey Road
Stuart, FL 34996

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 5/10/2013

Audit Received Date: 5/10/2013

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $154,658,172

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/29/2013

Auditor Name: McGladrey LLP

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

Certification

Chief Financial Officer

Name: Carolyn Timmann

Title: Martin County Clerk of the Circuit Court

Chairman/Elected Official

Name: Sarah Heard

Title: Chair of the Board of County Commissioners

	Yes	No
Have You Experienced a Financial Emergency in this year?	☐	X
If Yes, Have You Compiled With Section 218.503(2), Florida Statues?	☐	☐

Revenues Report for FYE 2012

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	83,792,817	45,093,194	609,361	3,614,309							133,109,681
312100 - Local Option Taxes		1,189,566									1,189,566
312300 - County Ninth-Cent Voted Fuel Tax				773,248							773,248
312410 - First Local Option Fuel Tax			525,229	3,212,225							3,737,454
312420 - Second Local Option Fuel Tax				2,792,570							2,792,570
312600 - Discretionary Sales Surtaxes				2,848,113							2,848,113
315000 - Communications Service Tax (Chapter 202)	1,051,975	1,001,881									2,053,856
316000 - Local Business Tax (Chapter 205)		263,837									263,837
322000 - Building Permits		2,755,725									2,755,725
323700 - Franchise Fee - Solid Waste	742,680										742,680
324110 - Impact Fees - Residential - Public Safety		141,352									141,352
324120 - Impact Fees - Commercial - Public Safety		92,758									92,758
324310 - Impact Fees - Residential - Transportation		358,408									358,408
324320 - Impact Fees - Commercial - Transportation		401,480									401,480
324610 - Impact Fees - Residential - Culture/Recreation		641,482									641,482
324620 - Impact Fees - Commercial - Culture/Recreation		1,507									1,507
324710 - Impact Fees - Residential - Other		161,619									161,619
324720 - Impact Fees - Commercial - Other		66,880									66,880
325100 - Special Assessments - Capital Improvement		79,748		241,495							321,243
329000 - Other Permits, Fees & Special Assessments		160,783		238,634							399,417
331100 - Federal Grant - General Government	28,996	1,183,687									1,212,683
331200 - Federal Grant - Public Safety	152,572	927,539									1,080,111
331390 - Federal Grant - Other Physical Environment		925,924									925,924
331420 - Federal Grant - Mass Transit		86,393									86,393
331490 - Federal Grant - Other Transportation		376,370									376,370
331500 - Federal Grant - Economic Environment		506,776									506,776
331620 - Federal Grant - Public Assistance		85,010									85,010
331650 - Federal Grant - Child Support Reimbursement	177,754										177,754
331690 - Federal Grant - Other Human Services		381,279									381,279
331900 - Federal Grant - Other		132,589									132,589
333000 - Federal Payments In Lieu Of Taxes	80,461	28,128									108,589
334100 - State Grant - General Government	4,870	18,892									23,762
334200 - State Grant - Public Safety		213,796									213,796
334360 - State Grant - Stormwater Management		1,054,160									1,054,160
334390 - State Grant - Other Physical Environment		5,652,164									5,652,164
334420 - State Grant - Mass Transit		232,323									232,323
334490 - State Grant - Other Transportation		71,135									71,135
334690 - State Grant - Other Human Services		25,815									25,815
334700 - State Grant - Culture/Recreation		58,019									58,019
335120 - State Revenue Sharing - Proceeds	3,048,712	396,949									3,445,661
335130 - State Revenue Sharing - Insurance Agents County Licenses	51,368										51,368
335140 - State Revenue Sharing - Mobile Home Licenses		59,085									59,085
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	66,372										66,372
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	8,191,791		3,678,598								11,870,389
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		96,837									96,837
335390 - State Revenue Sharing - Other Physical Environment				152,414							152,414
335420 - State Revenue Sharing - Mass Transit				1,735,914							1,735,914
335490 - State Revenue Sharing - Other Transportation				759,163							759,163
335620 - State Revenue Sharing - Public Welfare	2,559										2,559
335800 - State Revenue Sharing - Clerk Allotment from JAC	3,577,912										3,577,912
337200 - Local Government Unit Grant - Public Safety		288,527									288,527
337300 - Local Government Unit Grant - Physical Environment		817,668									817,668
337500 - Local Government Unit Grant - Economic Environment										14,789	14,789
337600 - Local Government Unit Grant - Human Services		43,779									43,779
337700 - Local Government Unit Grant - Culture/Recreation		496,636		9,176							505,812
338000 - Shared Revenue From Other Local Units										1,136,047	1,136,047
341100 - Service Charge - Recording Fees	606,290										606,290
341150 - Public Records Modernization Trust Fund		343,449									343,449
341160 - County Portion ($2) of $4 Additional Service Charge		270,492									270,492
341200 - Internal Service Fund Fees and Charges							28,695,779				28,695,779
341520 - Fees remitted to County from Sheriff	246,698										246,698
341550 - Fees remitted to County from Supervisor of Elections	4,301										4,301
341800 - County Officer Commission and Fees	3,108,350										3,108,350
341900 - Other General Government Charges and Fees	324,371	297,270									621,641
342100 - Service Charge - Law Enforcement Services	948,985										948,985
342200 - Service Charge - Fire Protection		745,978									745,978
342500 - Service Charge - Protective Inspection Fees		179,813									179,813
342600 - Service Charge - Ambulance Fees		3,908,054									3,908,054
342900 - Service Charge - Other Public Safety Charges and Fees	189,042	735,119									924,161
343400 - Service Charge - Garbage/Solid Waste						18,052,982					18,052,982
343600 - Service Charge - Water/Sewer Combination Utility						28,058,034					28,058,034
343900 - Service Charge - Other Physical Environment Charges						39,816					39,816
344900 - Service Charge - Other Transportation Charges				336,791		235,235					572,026
346400 - Service Charge - Animal Control and Shelter Fees	230,581										230,581
347200 - Service Charge - Parks and Recreation	299,359	506,227									805,586
347500 - Service Charge - Special Recreation Facilities	980,892										980,892
348921 - Court Innovations/Local Requirements		50,989									50,989
348922 - Legal Aid		51,122									51,122
348923 - Law Library		51,296									51,296
348924 - Juvenile Alternative Programs		51,328									51,328
348930 - State Court Facility Surcharge ($30)		570,458									570,458
349000 - Other Charges for Services	420,110	527,191				19,612	33,742				1,000,655
351100 - Judgments and Fines - As Decided by County Court Criminal	4,702										4,702
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	1,721										1,721
351500 - Judgments and Fines - As Decided by Traffic Court	81,936								93,191		175,127
351700 - Intergovernmental Radio Communication Program				152,758							152,758
351800 - 10% of Fines to Public Records Modernization Trust Fund		236,285									236,285
351900 - Judgments and Fines - Other Court Ordered		972									972
352000 - Fines - Library	80,844										80,844

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
354000 - Fines - Local Ordinance Violation	50	194,797									194,847
358200 - Sale of Contraband Property Seized by Law Enforcement		16,308									16,308
359000 - Other Judgments, Fines and Forfeits	1,845	49,903									51,748
361100 - Interest	398,141	519,395	97,388	392,030	412	1,133,568	69,125		14,657	68,697	2,693,413
362000 - Rents and Royalties	220,002	8,013		188,315		1,184,117					1,600,447
364000 - Disposition of Fixed Assets		10,152		21,103		42,556	54,392				128,203
365000 - Sale of Surplus Materials and Scrap	23,464	134		14,220		31,373	58,691				127,882
366000 - Contributions and Donations from Private Sources	17,359	42,862		1,709,977						31,585	1,801,783
367000 - Licenses		148,086									148,086
369300 - Settlements	11,692										11,692
369900 - Other Miscellaneous Revenues	3,654,266	1,620,882		138,989		1,760,213	431,640				7,605,990
381000 - Inter-Fund Group Transfers In	4,202,537	7,811,714	4,854,303	192,939							17,061,493
383000 - Installment Purchases & Capital Lease Proceeds	2,129,824										2,129,824
384000 - Debt Proceeds			5,000	2,735,602							2,740,602
389200 - Proprietary - Federal Grants and Donations						1,033,030					1,033,030
389300 - Proprietary - State Grants and Donations						1,101,237					1,101,237
389400 - Proprietary - Other Grants and Donations						1,841,469					1,841,469
Grand Total	119,381,451	85,517,989	9,769,879	22,259,985	412	54,533,242	29,343,369		107,848	1,251,118	322,165,293

Expenditures Report for FYE 2012

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	667,961										667,961
511.30 - Legislative - Operating Expenses	151,577										151,577
512.10 - Executive - Personnel Services	798,484										798,484
512.30 - Executive - Operating Expenses	21,804	25,000									46,804
513.10 - Financial and Administrative - Personnel Services	11,316,046	48,990		87,768							11,452,804
513.30 - Financial and Administrative - Operating Expenses	3,596,845	73,500	12,206	1,655			29,437,407				33,121,613
513.60 - Financial and Administrative - Capital Outlay	789,548	14,146									803,694
514.10 - Legal Counsel - Personnel Services	755,549	55,196									810,745
514.30 - Legal Counsel - Operating Expenses	63,229										63,229
515.10 - Comprehensive Planning - Personnel Services		1,760,693									1,760,693
515.30 - Comprehensive Planning - Operating Expenses		320,874									320,874
515.60 - Comprehensive Planning - Capital Outlay		1,810									1,810
515.70 - Comprehensive Planning - Debt Service		353,859									353,859
516.10 - Non-Court Information Systems - Personnel Services	2,629,109										2,629,109
516.30 - Non-Court Information Systems - Operating Expenses	185,747										185,747
516.60 - Non-Court Information Systems - Capital Outlay	97,150										97,150
517.70 - Debt Service Payments - Debt Service	1,014,718		10,615,736	34,124							11,664,578
519.10 - Other General Governmental Services - Personnel Services	2,100,507	280,975		221,785			439,721				3,042,988
519.30 - Other General Governmental Services - Operating Expenses	10,339,991	3,223,998		584,314			868,421				15,016,724
519.60 - Other General Governmental Services - Capital Outlay	144,855	161,057		695,731							1,001,643

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
519.70 - Other General Governmental Services - Debt Service	423,167	337,933									761,100
519.80 - Other General Governmental Services - Grants and Aids	1,186,185	601,089		67,435							1,854,709
521.10 - Law Enforcement - Personnel Services	33,412,226	131,008									33,543,234
521.30 - Law Enforcement - Operating Expenses	4,765,445	210,070									4,975,515
521.60 - Law Enforcement - Capital Outlay	385,826	33,206									419,032
521.90 - Law Enforcement - Other Uses	25,317										25,317
522.10 - Fire Control - Personnel Services		288,364									288,364
522.30 - Fire Control - Operating Expenses		38,787									38,787
523.10 - Detention and/or Corrections - Personnel Services	13,784,366										13,784,366
523.30 - Detention and/or Corrections - Operating Expenses	980,812	2,771,971		73,816							3,826,599
523.60 - Detention and/or Corrections - Capital Outlay		87,973		253,969							341,942
524.10 - Protective Inspections - Personnel Services		2,090,748									2,090,748
524.30 - Protective Inspections - Operating Expenses		889,052									889,052
524.60 - Protective Inspections - Capital Outlay		134,774									134,774
525.10 - Emergency and Disaster Relief Services - Personnel Services	998,543	259,927									1,258,470
525.30 - Emergency and Disaster Relief Services - Operating Expenses	49,718	536,689									586,407
525.60 - Emergency and Disaster Relief Services - Capital Outlay		5,083									5,083
526.10 - Ambulance and Rescue Services - Personnel Services	1,499,243	29,344,730									30,843,973
526.30 - Ambulance and Rescue Services - Operating Expenses	221,531	2,298,571									2,520,102
526.60 - Ambulance and Rescue Services - Capital Outlay	21,531	190,643									212,174
526.80 - Ambulance and Rescue Services - Grants and Aids		3,858									3,858
527.80 - Medical Examiners - Grants and Aids	287,422										287,422
529.10 - Other Public Safety - Personnel Services	46,805										46,805
529.30 - Other Public Safety - Operating Expenses	173,787	1,664									175,451
529.60 - Other Public Safety - Capital Outlay		859,712		1,415,938							2,275,650
529.70 - Other Public Safety - Debt Service		115,160									115,160
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,264,135					1,264,135
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						15,723,555					15,723,555
536.10 - Water-Sewer Combination Services - Personnel Services						6,106,160					6,106,160
536.30 - Water-Sewer Combination Services - Operating Expenses				7,642		20,305,812					20,313,454
536.70 - Water-Sewer Combination Services - Debt Service						3,851,957					3,851,957
537.10 - Conservation and Resource Management - Personnel Services	241,475	223,533		130,513							595,521
537.30 - Conservation and Resource Management - Operating Expenses	609,492	11,137,088		8,236,779							19,983,359
537.60 - Conservation and Resource Management - Capital Outlay		452,695		14,720							467,415
537.80 - Conservation and Resource Management - Grants and Aids		23,898									23,898
538.10 - Flood Control/Stormwater Management - Personnel Services		1,098,944									1,098,944
538.30 - Flood Control/Stormwater Management - Operating Expenses		1,288,799		1,067							1,289,866
538.60 - Flood Control/Stormwater Management - Capital Outlay		3,059,520		24,417							3,083,937
541.10 - Road and Street Facilities - Personnel Services		73,070		4,015,189							4,088,259
541.30 - Road and Street Facilities - Operating Expenses		856,361		4,994,389							5,850,750
541.60 - Road and Street Facilities - Capital Outlay		228,010		3,793,021							4,021,031
541.80 - Road and Street Facilities - Grants and Aids		10,000									10,000
542.10 - Airports - Personnel Services						286,857					286,857
542.30 - Airports - Operating Expenses	70,000					2,477,167					2,547,167

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
544.10 - Mass Transit Systems - Personnel Services		12,539									12,539
544.30 - Mass Transit Systems - Operating Expenses	296,212	686,989		17,882							1,001,083
544.60 - Mass Transit Systems - Capital Outlay	3,750	375,751		72,495							451,996
544.80 - Mass Transit Systems - Grants and Aids	21,906										21,906
552.30 - Industry Development - Operating Expenses		644,113									644,113
553.10 - Veteran's Services - Personnel Services	109,898										109,898
553.30 - Veteran's Services - Operating Expenses	63,825										63,825
554.10 - Housing and Urban Development - Personnel Services	174,432	1,058									175,490
554.30 - Housing and Urban Development - Operating Expenses	60	328,921									328,981
554.60 - Housing and Urban Development - Capital Outlay		85,784									85,784
554.80 - Housing and Urban Development - Grants and Aids		1,861,466							28,334		1,889,800
559.10 - Other Economic Environment - Personnel Services										364,806	364,806
559.30 - Other Economic Environment - Operating Expenses		1,873,434								822,304	2,695,738
559.60 - Other Economic Environment - Capital Outlay		105,300								671,411	776,711
559.80 - Other Economic Environment - Grants and Aids										35,258	35,258
562.10 - Health Services - Personnel Services	278,197										278,197
562.30 - Health Services - Operating Expenses	532,407	11,414		30,298							574,119
562.60 - Health Services - Capital Outlay		14,400		555							14,955
564.10 - Public Assistance Services - Personnel Services	25,263	104,724									129,987
564.30 - Public Assistance Services - Operating Expenses	6,031	4,902									10,933
564.80 - Public Assistance Services - Grants and Aids	10,209	4,549,722									4,559,931
569.10 - Other Human Services - Personnel Services	59,416										59,416
569.30 - Other Human Services - Operating Expenses	558,500										558,500
569.80 - Other Human Services - Grants and Aids	373,584	35,399							52,752		461,735
571.10 - Libraries - Personnel Services	2,001,695										2,001,695
571.30 - Libraries - Operating Expenses	586,249	30,103									616,352
571.60 - Libraries - Capital Outlay	135,298	86,816									222,114
572.10 - Parks and Recreation - Personnel Services	2,622,852	263,707									2,886,559
572.30 - Parks and Recreation - Operating Expenses	2,532,619	2,321,999		633,669							5,488,287
572.60 - Parks and Recreation - Capital Outlay	232,470	1,247,671		8,402,087							9,882,228
572.80 - Parks and Recreation - Grants and Aids	79,200										79,200
581.90 - Inter-Fund Group Transfers Out - Other Uses	4,658,594	8,015,917	124,845	4,212,137		50,000					17,061,493
602.30 - State Attorney Administration - Operating Expenses		137,857									137,857
603.30 - Public Defender Administration - Operating Expenses	70,000	72,054									142,054
604.10 - Clerk of Court Administration - Personnel Services	491,346										491,346
604.30 - Clerk of Court Administration - Operating Expenses	74,689										74,689
605.30 - Judicial Support - Operating Expenses	16,004	324,404									340,408
605.80 - Judicial Support - Grants and Aids		29,020									29,020
607.10 - Appeals - Personnel Services	43,994										43,994
607.30 - Appeals - Operating Expenses	4,907										4,907
608.10 - Jury Management - Personnel Services	81,681										81,681
608.30 - Jury Management - Operating Expenses	59,475										59,475
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services	302,721										302,721
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses	18,415	136									18,551
629.80 - Other Circuit Court - Criminal Costs - Grants and Aids	67,615										67,615
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services	783,523										783,523
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	26,902										26,902

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	5,680										5,680
664.10 - Domestic Violence Court - Circuit Family - Personnel Services	57,673										57,673
664.30 - Domestic Violence Court - Circuit Family - Operating Expenses	7,306										7,306
671.30 - Court Administration - Circuit Juvenile - Operating Expenses	327,750										327,750
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services	249,612										249,612
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses	5,760										5,760
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	720	78,908									79,628
694.10 - Clerk of Court Administration - Probate - Personnel Services	148,470										148,470
694.30 - Clerk of Court Administration - Probate - Operating Expenses	3,626										3,626
713.10 - Information Systems and Technology - Personnel Services		204,922									204,922
713.30 - Information Systems and Technology - Operating Expenses		299,968									299,968
716.10 - Clerk of Court Related Technology - Personnel Services		68,308									68,308
716.30 - Clerk of Court Related Technology - Operating Expenses		124,207									124,207
716.60 - Clerk of Court Related Technology - Capital Outlay		74,593									74,593
724.10 - Clerk of Court Administration - County Criminal - Personnel Services	291,056										291,056
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses	8,936	80									9,016
734.10 - Drug Court - County Criminal - Personnel Services	2,073	51,682									53,755
734.30 - Drug Court - County Criminal - Operating Expenses	93,659	25,182									118,841
744.10 - Clerk of Court Administration - County Civil - Personnel Services	374,622										374,622
744.30 - Clerk of Court Administration - County Civil - Operating Expenses	9,428										9,428
764.10 - Clerk of Court Administration - Traffic - Personnel Services	653,858										653,858
764.30 - Clerk of Court Administration - Traffic - Operating Expenses	23,822	93									23,915
Grand Total	113,524,001	90,156,571	10,752,787	38,023,395		50,065,643	30,745,549		81,086	1,893,779	335,242,811

Data Element Worksheet Report for FYE: 2012, Martin

Affiliates Report for FYE 2012

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Martin County Community Redevelopment Agency	Discretely Reported	$1,251,118	$1,893,779	
Special District - Martin County Health Facilities Authority	Independently Reported	$5,671	$175	$0
Special District - Martin County Industrial Development Authority	Independently Reported	$9	$1,491	$0