



# Tentative Budget Summary Information

**Fiscal Year 2020**

(Per Budget Workshops held July 15<sup>th</sup> & 16<sup>th</sup>, 2019)



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# Tentative Budget Summary Information

## Fiscal Year 2020

### FY20 Tentative County Budget Totals

	ACTUAL FY18	ADOPTED BUDGET FY19	TENTATIVE BUDGET FY20	PERCENT CHANGE
<b>TOTAL REVENUES</b>				
Ad Valorem Taxes	177,548,989	186,432,344	203,747,059	9.29%
Ad Valorem - Delinquent	105,886	147,400	126,800	-13.98%
Local Sales & Use Taxes	11,166,483	10,155,069	10,624,300	4.62%
Other Taxes	2,022,644	1,964,000	1,864,000	-5.09%
Franchise Fees	9,782,619	8,395,000	8,045,000	-4.17%
Permits and Fees	4,933,324	4,230,000	4,982,000	17.78%
Federal, State, & Local Grants	12,896,734	943,474	2,194,020	132.55%
State Shared Revenues	24,161,549	22,957,044	22,905,325	-0.23%
Local Shared Revenues	2,977,804	2,890,354	3,373,334	16.71%
Charges for Services	96,795,937	94,817,864	98,324,949	3.70%
Fines and Forfeits	793,350	668,500	662,500	-0.90%
Interest Earnings	4,735,454	1,985,373	2,951,893	48.68%
Miscellaneous Revenue	14,170,505	16,262,442	10,470,784	-35.61%
Assess./Impact Fees	4,186,393	2,623,000	3,348,331	27.65%
Transfers	4,492,550	3,782,023	3,887,023	2.78%
Debt Proceeds	26,175,000	0	21,821,810	100.00%
Other Sources	14,811,723	1,937,237	1,920,707	-0.85%
Other Non-Operating Revenue	8,895,139	-199,370	-174,370	-12.54%
<b>SUB-TOTAL:</b>	<b>420,652,083</b>	<b>359,991,754</b>	<b>401,075,465</b>	<b>11.41%</b>
Fund Balance	0	48,386,293	69,401,134	43.43%
Interfund Transfers	28,661,260	27,166,554	27,769,372	2.22%
<b>TOTAL:</b>	<b>449,313,343</b>	<b>435,544,601</b>	<b>498,245,971</b>	<b>14.40%</b>
<b>TOTAL EXPENDITURES</b>				
Personal Services	82,949,792	88,614,866	94,989,054	7.19%
Operating Expenses	161,104,779	134,842,382	139,768,521	3.65%
Capital Expenses	48,012,378	40,140,410	71,052,145	77.01%
Debt	10,619,690	20,576,335	22,461,455	9.16%
Transfers-Constitutional Officers	76,566,082	79,373,495	83,953,277	5.77%
Transfers and Reserves	28,661,260	71,997,113	86,021,519	19.48%
<b>TOTAL:</b>	<b>407,913,981</b>	<b>435,544,601</b>	<b>498,245,971</b>	<b>14.40%</b>
<b>PERCENT OF EXPENDITURES TO BUDGET</b>				
Personal Services	20.34%	20.35%	19.06%	-1.28%
Operating Expenses	39.49%	30.96%	28.05%	-2.91%
Capital Expenses	11.77%	9.22%	14.26%	5.04%
Debt	2.60%	4.72%	4.51%	-0.22%
Transfers-Constitutional Officers	18.77%	18.22%	16.85%	-1.37%
Transfers & Reserves	7.03%	16.53%	17.26%	0.73%
<b>TOTAL BUDGET:</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>0.00%</b>



# Tentative Budget Summary Information

## Fiscal Year 2020

### FY20 Tentative Budget Summary by Fund

	GENERAL	SPECIAL REVENUE	GRANT REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	TOTAL
<b>TOTAL REVENUES</b>									
Ad Valorem Taxes	116,137,068	67,259,651	0	0	20,350,340	0	0	0	203,747,059
Ad Valorem - Delinquent	80,000	33,400	0	0	13,400	0	0	0	126,800
Local Sales & Use Taxes	0	2,500,000	0	0	8,124,300	0	0	0	10,624,300
Other Taxes	500,000	1,364,000	0	0	0	0	0	0	1,864,000
Franchise Fees	850,000	7,195,000	0	0	0	0	0	0	8,045,000
Permits & Fees	0	4,655,000	0	0	285,000	42,000	0	0	4,982,000
Fed, State, & Local Grants	230,071	31,200	1,932,749	0	0	0	0	0	2,194,020
State Shared Revenues	15,325,397	2,235,758	0	2,374,170	2,970,000	0	0	0	22,905,325
Local Shared Revenues	0	0	0	0	0	0	0	3,373,334	3,373,334
Charges for Services	2,554,442	10,472,295	0	0	677,364	58,858,668	25,762,180	0	98,324,949
Fines and Forfeits	199,000	248,500	0	0	140,000	0	0	75,000	662,500
Interest Earnings	530,000	696,435	0	20,800	375,000	1,256,000	55,000	18,658	2,951,893
Miscellaneous Revenues	4,377,044	1,486,892	0	0	278,742	1,988,106	2,340,000	0	10,470,784
Other Sources	1,920,707	0	0	0	0	0	0	0	1,920,707
Assessments/Impact Fees	0	2,789,000	0	219,331	340,000	0	0	0	3,348,331
Transfers	3,837,023	0	0	0	0	0	0	50,000	3,887,023
Debt Proceeds	0	0	0	0	0	21,821,810	0	0	21,821,810
Non Operating Utilities/SW	0	0	0	0	0	840,000	0	0	840,000
Other Non-Operating	(500,000)	(326,000)	0	0	(188,370)	0	0	0	(1,014,370)
Sub - Total	146,040,752	100,641,131	1,932,749	2,614,301	33,365,776	84,806,584	28,157,180	3,516,992	401,075,465
Fund Balance	16,663,986	12,437,132	0	63,805	484,113	38,965,875	786,223	0	69,401,134
Interfund Transfer	3,262,845	5,656,834	723,350	5,102,393	1,684,126	10,322,968	400,000	616,856	27,769,372
<b>TOTAL</b>	<b>165,967,583</b>	<b>118,735,097</b>	<b>2,656,099</b>	<b>7,780,499</b>	<b>35,534,015</b>	<b>134,095,427</b>	<b>29,343,403</b>	<b>4,133,848</b>	<b>498,245,971</b>
<b>TOTAL EXPENDITURES</b>									
Personal Services	24,741,197	49,189,672	2,649,549	0	5,640,845	10,789,328	1,576,790	401,673	94,989,054
Operating Expenses	31,297,509	30,372,449	6,550	0	11,298,160	39,601,609	26,913,496	278,748	139,768,521
Capital Expenses	4,754,776	12,996,124	0	0	14,163,454	36,198,110	613,272	2,326,409	71,052,145
Debt Service	1,907,016	2,917,170	0	7,748,754	2,024,271	7,864,244	0	0	22,461,455
Transfers - Constitutional	78,544,699	5,358,578	0	0	0	0	0	50,000	83,953,277
Transfers & Reserves	24,722,386	17,901,104	0	31,745	2,407,285	39,642,136	239,845	1,077,018	86,021,519
<b>TOTAL</b>	<b>165,967,583</b>	<b>118,735,097</b>	<b>2,656,099</b>	<b>7,780,499</b>	<b>35,534,015</b>	<b>134,095,427</b>	<b>29,343,403</b>	<b>4,133,848</b>	<b>498,245,971</b>



# Tentative Budget Summary Information

## Fiscal Year 2020

### FY20 Tentative Department Expenditures

DEPARTMENT	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST & AGENCY	TOTAL
Administration	5,318,880	5,325,981		116,278	249,377		-	11,010,516
Airport	-	-	-	-	1,671,964	-	-	1,671,964
Building	-	5,259,976	-	-	-	-	-	5,259,976
Capital Improvement Plan	4,000,000	13,512,138	-	21,248,771	35,120,610	-	2,326,409	76,207,928
Office of Community Development	3,700	10,000	-	-	-	-	467,048	480,748
Commission MSTU	-	951,884	-	-	-	-	-	951,884
County Attorney	1,208,494	58,481	-	-	-	-	-	1,266,975
Fire Rescue	5,648,389	42,041,839	-	-	-	-	-	47,690,228
Public Works	3,114,674	6,887,774	-	8,404,154	-	-	-	18,406,602
General Services	6,524,930	1,048,725	-	-	-	1,787,421	-	9,361,076
Growth Management	-	2,500,067	-	-	-	-	-	2,500,067
Info Technology Services	3,234,762	218,201	-	11,483	153,568	-	-	3,618,014
Library	4,026,304	90,624	-	-	-	-	-	4,116,928
Parks and Recreation	6,907,603	3,249,896	-	-	1,910,331	-	-	12,067,830
Technology Invest Plan	5,144,129	1,080,208	-	409,554	1,020,918	50,434	4,007	7,709,250
Utilities & Solid Waste	-	-	-	15,320	46,165,520	-	-	46,180,840
Clerk	1,682,833	-	-	-	-	-	-	1,682,833
Property Appraiser	3,866,843	-	-	-	-	-	-	3,866,843
Sheriff	67,259,068	3,533,925	-	-	-	-	-	70,792,993
Sheriff Non-departmental	441,165	1,265,316	-	-	-	-	-	1,706,481
State Judicial/Agencies	1,199,335	954,299	-	-	-	-	-	2,153,634
Supervisor of Elections	1,262,845	-	-	-	-	-	-	1,262,845
Tax Collector	5,550,000	1,175,000	-	-	-	-	-	6,725,000
Non-departmental	11,682,827	6,798,760	-	913,504	187,604	7,548	135,801	19,726,044
Risk Management	100,000	-	-	-	-	27,260,000	-	27,360,000
Economic Development	-	450,000	-	-	-	-	-	450,000
Grants & Aid/Service Contracts	1,341,667	4,470,179	-	-	-	-	75,000	5,886,846
Debt Service	1,907,016	2,667,170	7,748,754	2,024,271	7,975,244	-	-	22,322,455
Budgeted Transfers	11,310,119	5,010,246	-	665,000	9,968,424	-	1,115,583	28,069,372
Reserves	13,232,000	12,830,507	31,745	1,725,680	29,671,867	238,000	10,000	57,739,799
<b>FUND TOTALS:</b>	<b>165,967,583</b>	<b>121,391,196</b>	<b>7,780,499</b>	<b>35,534,015</b>	<b>134,095,427</b>	<b>29,343,403</b>	<b>4,133,848</b>	<b>498,245,971</b>



# Tentative Budget Summary Information

## Fiscal Year 2020

### A Typical Tax Bill

The average single-family residential taxable value provided by the Martin County Property Appraiser is \$261,960 with a \$50,000 homestead exemption, resulting in an assessed taxable value of \$211,960. Based on the FY20 tentative millage of 10.2770, a typical County portion of a tax bill would be \$2,178.31 as shown on the example below. This amount includes only the County's government millage. Each individual tax bill would be broken down by various rates that apply to the specific area where the home is located.

Typical tax bill	FY20 Tentative millage	FY20 Tax amount
General Fund	6.6928	\$1,418.61
<b>Subtotal County</b>	<b>6.6928</b>	<b>\$1,418.61</b>
Fire Rescue MSTU	2.7889	\$591.14
Parks & Recreation MSTU	0.1732	\$36.71
Stormwater MSTU	0.2857	\$60.56
Roads MSTU	0.3364	\$71.30
<b>Total Including Unincorporated Areas</b>	<b>10.2770</b>	<b>\$2,178.31</b>
(Based on a \$261,960 assessed value less \$50,000 homestead exemption)		

Below is a table that compares the taxes on this hypothetical house for FY20 compared to FY19.

Typical tax bill Compared to prior year	FY19 Adopted Tax amount	FY20 Tentative Tax amount	Change	% Change
General Fund	\$1,398.32	\$1,418.61	\$20.28	1.45%
<b>Subtotal County</b>	<b>\$1,398.32</b>	<b>\$1,418.61</b>	<b>\$20.28</b>	<b>1.45%</b>
Fire Rescue MSTU	\$557.86	\$591.14	\$33.28	5.97%
Parks & Recreation MSTU	\$34.23	\$36.71	\$2.48	7.24%
Stormwater MSTU	\$55.98	\$60.56	\$4.58	8.18%
Roads MSTU	\$64.39	\$71.30	\$6.91	10.73%
<b>Total including unincorporated areas</b>	<b>\$2,110.78</b>	<b>\$2,178.31</b>	<b>\$67.53</b>	<b>3.20%</b>

Actual tax bills contain taxes levied for taxing authorities other than the County government: Special Districts, Children's Services Council, South Florida Water Management District (SFWMD), Florida Inland Navigational District (FIND), School Board, and, when applicable, municipalities. Each of these authorities assesses their own millage and adopt their own annual budgets. The County does not exercise control over the budgets and millage rates of other taxing districts; therefore, their budgets and millage rates are not reflected in the County's budget document.

In addition to the tax levies already mentioned, the County is required to levy a separate property tax to meet annual debt service requirements for the payment of voter approved general obligation bonds. At present, the voted debt fund has accumulated sufficient resources to satisfy the remaining debt obligation.



# Tentative Budget Summary Information

## Fiscal Year 2020

### FY20 Millage

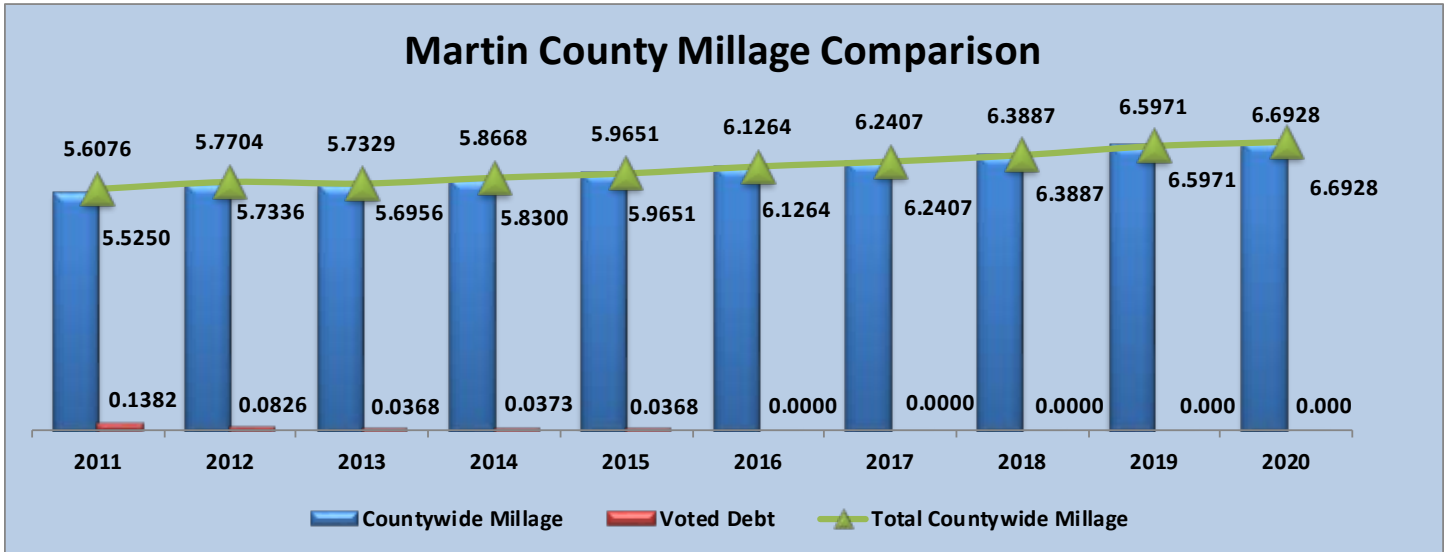
<b>TENTATIVE MILLAGE ANALYSIS FY20</b>					
<b>MARTIN COUNTY, BOARD OF COUNTY COMMISSIONERS</b>					
	<b>FY19 Adopted Millage</b>	<b>FY19 Adopted Ad Valorem</b>	<b>FY20 Tentative Millage</b>	<b>FY20 Tentative Ad Valorem</b>	<b>Incr/Decr FY19 to FY20</b>
<b>TAXING AUTHORITY</b>					
<b><u>Countywide Revenue</u></b>					
BOARD OF COUNTY COMMISSIONERS:					
General Revenue	5.1901	109,053,394	5.3762	116,137,068	3.59%
Capital Improvements	0.7657	16,087,987	0.6928	14,965,775	-9.52%
Coastal Management	0.2563	5,384,565	0.2493	5,384,565	-2.73%
Health Care/Medical Services	0.3850	8,090,534	0.3745	8,090,534	-2.73%
<b>Total Countywide</b>	<b>6.5971</b>	<b>138,616,480</b>	<b>6.6928</b>	<b>144,577,942</b>	<b>1.45%</b>
<b><u>Municipal Service Taxing Unit</u></b>					
Fire Rescue MSTU					
Operations	2.5196	35,114,511	2.6945	44,667,442	6.94%
Capital	0.1123	1,564,865	0.0944	1,564,865	-15.94%
<b>Total Fire Rescue MSTU</b>	<b>2.6319</b>	<b>36,679,376</b>	<b>2.7889</b>	<b>46,232,307</b>	<b>5.97%</b>
Parks & Recreation MSTU	0.1615	2,250,810	0.1732	2,535,742	7.24%
Stormwater MSTU	0.2641	3,680,605	0.2857	4,182,092	8.18%
Road Maintenance MSTU	0.3038	4,233,823	0.3364	4,924,726	10.73%
<b>Total Municipal Service Taxing Unit (MSTU)</b>	<b>3.3613</b>	<b>46,844,614</b>	<b>3.5842</b>	<b>57,874,867</b>	<b>6.63%</b>
<b>Total Millage Countywide and MSTU (excluding Commission District MSTU's and Special District)</b>	<b>9.9584</b>	<b>185,461,094</b>	<b>10.2770</b>	<b>202,452,809</b>	<b>3.20%</b>
<b><u>Non Countywide Revenue</u></b>					
<b><u>Commission District MSTU</u></b>					
District One (1)	0.0755	250,000	0.0868	300,000	14.97%
District Two (2)	-	-	0.1176	215,000	100.00%
District Three (3)	0.0663	200,000	0.0662	208,000	-0.15%
District Four (4)	-	-	-	-	-
District Five (5)	0.0625	200,000	0.0743	250,000	18.88%
<b>Special District A-61 (Hutch. Isl)</b>	<b>0.2302</b>	<b>321,250</b>	<b>0.2216</b>	<b>321,250</b>	<b>-3.74%</b>
<b>Total Millage Non Countywide</b>	<b>0.4345</b>	<b>971,250</b>	<b>0.5665</b>	<b>1,294,250</b>	<b>30.38%</b>
<b>Total Ad Valorem (Including Commission District MSTU's &amp; Special District A-61)</b>		<b>186,432,344</b>		<b>203,747,059</b>	



# Tentative Budget Summary Information

## Fiscal Year 2020

### FY20 Millage (cont.)



This chart does not reflect Martin County unincorporated municipal services taxing units (Fire Rescue MSTU, Parks and Recreation MSTU, Stormwater MSTU, Road Maintenance MSTU), the other taxing authorities (Martin County School District, Children's Services, South Florida Water Management, Florida Inland Navigation District), the various municipalities (City of Stuart, Town of Sewall's Point, Town of Jupiter, Town of Ocean Breeze, and Village of Indiantown) or the district MSTU's.

FOR ADDITIONAL INFORMATION CONTACT:

**FOR ADDITIONAL INFORMATION CONTACT:**

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