



Tentative Budget Summary Information

Fiscal Year 2021

(Per Budget Workshops held July 20th, 2020)



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Tentative Budget Summary Information

Fiscal Year 2021

FY21 Tentative County Budget Totals

FY 21 Tentative Budget Totals	ADOPTED BUDGET FY19	ADOPTED BUDGET FY20	TENTATIVE BUDGET FY21	PERCENT CHANGE
TOTAL REVENUES				
Ad Valorem Taxes	186,432,344	203,747,059	214,925,767	5.49 %
Ad Valorem - Delinquent	147,400	126,800	126,800	0.00 %
Local Sales & Use Taxes	10,155,069	10,624,300	9,371,742	(11.79)%
Other Taxes	1,964,000	1,864,000	1,764,000	(5.36)%
Franchise Fees	8,395,000	8,045,000	9,057,000	12.58 %
Permits and Fees	4,230,000	4,982,000	4,920,000	(1.24)%
Federal, State, & Local Grants	943,474	2,194,020	1,397,434	(36.31)%
State Shared Revenues	22,957,044	22,905,325	22,121,391	(3.42)%
Local Shared Revenues	2,890,354	3,373,334	4,626,926	37.16 %
Charges for Services	94,817,864	98,324,949	102,949,514	4.70 %
Fines and Forfeits	668,500	662,500	622,500	(6.04)%
Interest Earnings	1,985,373	2,951,893	2,894,465	(1.95)%
Miscellaneous Revenue	16,262,442	10,470,784	10,649,078	1.70 %
Assess./Impact Fees	2,623,000	3,348,331	1,654,643	(50.58)%
Transfers	3,782,023	3,887,023	4,037,029	3.86 %
Debt Proceeds	0	21,821,810	0	(100.00)%
Other Sources	1,937,237	1,920,707	1,920,707	0.00 %
Other Non-Operating Revenue	-199,370	-174,370	-54,370	(68.82)%
SUB-TOTAL:	359,991,754	401,075,465	392,984,626	(2.02)%
Fund Balance	48,386,293	69,401,134	65,069,559	(6.24)%
Interfund Transfers	27,166,554	27,769,372	33,405,828	20.30 %
TOTAL:	435,544,601	498,245,971	491,460,013	(1.36)%
TOTAL EXPENDITURES				
Personal Services	88,614,866	94,989,054	98,219,789	3.40 %
Operating Expenses	134,842,382	139,768,521	144,197,999	3.17 %
Capital Expenses	40,140,410	71,052,145	47,046,946	(33.79)%
Debt	20,576,335	22,461,455	22,609,193	0.66 %
Transfers-Constitutional Officers	79,373,495	83,953,277	88,042,206	4.87 %
Transfers and Reserves	71,997,113	86,021,519	91,343,880	6.19 %
TOTAL:	435,544,601	498,245,971	491,460,013	(1.36)%
PERCENT OF EXPENDITURES TO BUDGET				
Personal Services	20.35%	19.06%	19.99%	4.85 %
Operating Expenses	30.96%	28.05%	29.34%	4.40 %
Capital Expenses	9.22%	14.26%	9.57%	(48.96)%
Debt	4.72%	4.52%	4.60%	1.75 %
Transfers-Constitutional Officers	18.22%	16.85%	17.91%	5.94 %
Transfers & Reserves	16.53%	17.26%	18.59%	7.14 %
TOTAL BUDGET:	100.00%	100.00%	100.00%	



Tentative Budget Summary Information

Fiscal Year 2021

FY21 Tentative Budget Summary by Fund

	GENERAL	SPECIAL REVENUE	GRANT REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	TOTAL
TOTAL REVENUES									
Ad Valorem Taxes	127,460,075	69,407,217	—	—	18,058,475	—	—	—	214,925,767
Ad Valorem - Delinquent	80,000	33,400	—	—	13,400	—	—	—	126,800
Local Sales & Use Taxes	—	2,239,767	—	—	7,131,975	—	—	—	9,371,742
Other Taxes	500,000	1,264,000	—	—	—	—	—	—	1,764,000
Franchise Fees	850,000	8,207,000	—	—	—	—	—	—	9,057,000
Permits & Fees	—	4,655,000	—	—	235,000	30,000	—	—	4,920,000
Fed, State, & Local Grants	230,071	31,200	1,136,163	—	—	—	—	—	1,397,434
State Shared Revenues	14,538,470	2,435,025	—	2,400,378	2,747,518	—	—	—	22,121,391
Local Shared Revenues	—	—	—	—	—	—	—	4,626,926	4,626,926
Charges for Services	2,563,600	11,106,874	—	—	677,364	60,158,672	28,443,004	—	102,949,514
Fines and Forfeits	199,000	248,500	—	—	140,000	—	—	35,000	622,500
Interest Earnings	530,000	557,665	—	20,800	375,000	1,331,000	80,000	—	2,894,465
Miscellaneous Revenues	4,458,555	1,136,223	—	—	287,742	2,091,640	2,674,918	—	10,649,078
Other Sources	1,920,707	—	—	—	—	—	—	—	1,920,707
Assessments/Impact Fees	—	1,135,000	—	179,643	340,000	—	—	—	1,654,643
Transfers	3,987,029	—	—	—	—	—	—	50,000	4,037,029
Non Operating Utilities/SW	—	—	—	—	—	990,000	—	—	990,000
Other Non-Operating	(500,000)	(326,000)	—	—	(218,370)	—	—	—	(1,044,370)
Sub - Total	156,817,507	102,130,871	1,136,163	2,600,821	29,788,104	64,601,312	31,197,922	4,711,926	392,984,626
Fund Balance	14,879,000	7,994,969	—	618,881	1,411,066	39,414,240	751,403	—	65,069,559
Interfund Transfer	3,268,341	5,813,390	1,144,744	7,408,051	1,684,126	13,015,084	400,000	672,092	33,405,828
TOTAL	174,964,848	115,939,230	2,280,907	10,627,753	32,883,296	117,030,636	32,349,325	5,384,018	491,460,013
TOTAL EXPENDITURES									
Personal Services	26,045,740	50,459,405	2,274,357	—	5,868,373	11,496,178	1,618,236	457,500	98,219,789
Operating Expenses	33,352,797	30,037,592	6,550	—	10,217,150	40,390,214	29,955,539	238,157	144,197,999
Capital Expenses	3,022,874	13,909,726	—	—	13,216,406	12,660,950	730,500	3,506,490	47,046,946
Debt Service	1,015,360	1,280,933	—	10,627,753	1,826,125	7,859,022	—	—	22,609,193
Transfers - Constitutional	82,294,406	5,697,800	—	—	—	—	—	50,000	88,042,206
Transfers & Reserves	29,233,671	14,553,774	—	—	1,755,242	44,624,272	45,050	1,131,871	91,343,880
TOTAL	174,964,848	115,939,230	2,280,907	10,627,753	32,883,296	117,030,636	32,349,325	5,384,018	491,460,013



Tentative Budget Summary Information

Fiscal Year 2021

FY21 Tentative Department Expenditures

DEPARTMENT	GENERAL	SPECIAL REVENUE	GRANT REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST & AGENCY	TOTAL
Administration	5,424,673	5,117,271	—	—	117,959	262,908	—	—	10,922,811
Airport	—	—	—	—	—	1,779,164	—	—	1,779,164
Building	—	5,498,575	—	—	—	—	—	—	5,498,575
Capital Improvement Plan	2,000,000	13,386,633	—	—	19,111,906	11,817,450	—	3,506,490	49,822,479
Office of Community Development	3,700	10,000	—	—	—	—	—	522,875	536,575
Commission MSTU	—	1,068,541	—	—	—	—	—	—	1,068,541
County Attorney	1,275,371	56,869	—	—	—	—	—	—	1,332,240
Fire Rescue	5,866,841	40,881,317	1,961,885	—	—	—	—	—	48,710,043
Public Works	3,372,062	6,820,807	319,022	—	8,739,334	—	—	—	19,251,225
General Services	6,768,082	1,071,952	—	—	—	—	1,919,011	—	9,759,045
Growth Management	—	2,523,303	—	—	—	—	—	—	2,523,303
Info Technology Services	3,435,197	216,833	—	—	12,038	162,175	—	—	3,826,243
Library	4,249,922	51,010	—	—	—	—	—	—	4,300,932
Parks and Recreation	7,191,010	3,327,984	—	—	—	1,895,341	—	—	12,414,335
Technology Invest Plan	5,283,879	1,057,832	—	—	375,148	1,048,716	50,344	3,416	7,819,335
Utilities & Solid Waste	—	—	—	—	—	47,280,550	—	—	47,280,550
Clerk	1,800,963	—	—	—	—	—	—	—	1,800,963
Property Appraiser	3,856,971	—	—	—	—	—	—	—	3,856,971
Sheriff	70,400,517	3,723,993	—	—	—	—	—	—	74,124,510
Sheriff Non-departmental	502,955	1,194,470	—	—	—	—	—	—	1,697,425
State Judicial/Agencies	1,290,374	984,606	—	—	—	—	—	—	2,274,980
Supervisor of Elections	1,268,341	—	—	—	—	—	—	—	1,268,341
Tax Collector	6,050,000	1,395,000	—	—	—	—	—	—	7,445,000
Non-departmental	13,411,560	7,084,107	—	—	963,379	191,678	7,548	135,801	21,794,073
Risk Management	100,000	—	—	—	—	—	30,329,422	—	30,429,422
Economic Development	—	450,000	—	—	—	—	—	—	450,000
Grants & Aid/Service Contracts	1,352,989	4,497,290	—	—	—	—	—	35,000	5,885,279
Debt Service	1,015,360	1,280,933	—	10,627,753	1,826,125	7,970,022	—	—	22,720,193
Budgeted Transfers	12,404,245	6,988,821	—	—	358,052	12,534,274	—	1,170,436	33,455,828
Reserves	16,639,836	7,251,083	—	—	1,379,355	32,088,358	43,000	10,000	57,411,632
FUND TOTALS:	174,964,848	115,939,230	2,280,907	10,627,753	32,883,296	117,030,636	32,349,325	5,384,018	491,460,013



Tentative Budget Summary Information

Fiscal Year 2021

A Typical Tax Bill

The average single-family residential taxable value provided by the Martin County Property Appraiser is \$270,640 with a \$50,000 homestead exemption, resulting in an assessed taxable value of \$220,640. Based on the FY21 tentative millage of 10.2770, a typical County portion of a tax bill would be \$2,267.52 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	FY21 Tentative millage	FY21 Tax amount
General Fund	6.7618	\$1,491.92
Subtotal County	6.7618	\$1,491.92
Fire Rescue MSTU	2.7001	\$595.75
Parks & Recreation MSTU	0.1995	\$44.02
Stormwater MSTU	0.2891	\$63.79
Roads MSTU	0.3265	\$72.04
Total Including Unincorporated Areas	10.2770	\$2,267.52
(Based on a \$270,640 assessed value less \$50,000 homestead exemption)		

Below is a table that compares the taxes on this hypothetical house for FY21 compared to FY20.

Typical tax bill Compared to prior year	FY20 Adopted Tax	FY21 Tentative Tax	Change	% Change
General Fund	\$1,418.61	\$1,491.92	\$73.31	5.2%
Subtotal County	\$1,418.61	\$1,491.92	\$73.31	5.2%
Fire Rescue MSTU	\$591.14	\$595.75	\$4.61	0.8%
Parks & Recreation MSTU	\$36.71	\$44.02	\$7.31	19.9%
Stormwater MSTU	\$60.56	\$63.79	\$3.23	5.3%
Roads MSTU	\$71.30	\$72.04	\$0.74	1.0%
Total including unincorporated areas	\$2,178.32	\$2,267.52	\$89.20	4.1%

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 2021

FY21 Millage

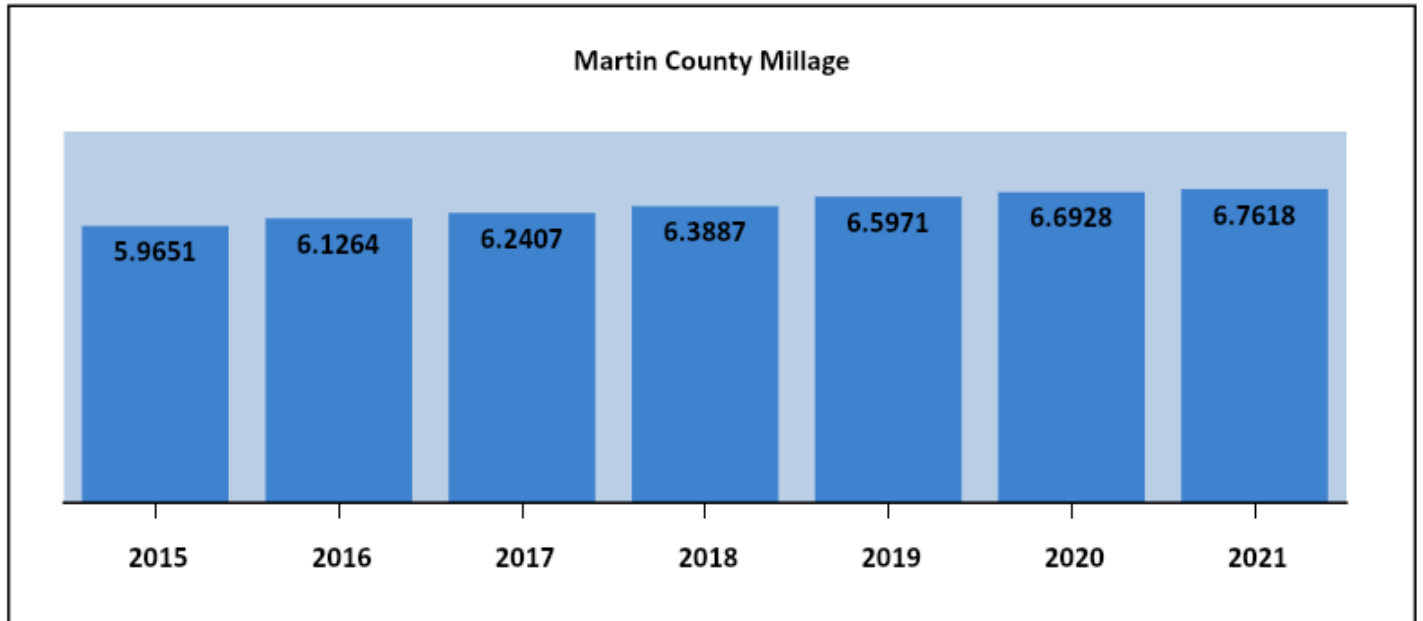
TENTATIVE MILLAGE ANALYSIS FY21					
MARTIN COUNTY, BOARD OF COUNTY COMMISSIONERS					
	FY20 Adopted Millage	FY20 Adopted Ad Valorem	FY21 Tentative Millage	FY21 Tentative Ad Valorem	Incr/Decr FY20 to FY21
TAXING AUTHORITY					
<u>Countywide Revenue</u>					
BOARD OF COUNTY COMMISSIONERS:					
General Revenue	5.3762	116,137,068	5.6108	127,460,075	4.36%
Capital Improvements	0.6928	14,965,775	0.5491	12,473,910	-20.74%
Coastal Management	0.2493	5,384,565	0.2458	5,584,565	-1.40%
Health Care/Medical Services	0.3745	8,090,534	0.3561	8,090,534	-4.91%
Total Countywide	6.6928	144,577,942	6.7618	153,609,084	1.031%
<u>Municipal Service Taxing Unit</u>					
Fire Rescue MSTU					
Operations	2.6945	44,667,442	2.5978	45,427,220	-3.59%
Capital	0.0944	1,564,865	0.1023	1,788,508	8.37%
Total Fire Rescue MSTU	2.7889	46,232,307	2.7001	47,215,728	-3.18%
Parks & Recreation MSTU	0.1732	2,535,742	0.1995	3,085,742	15.18%
Stormwater MSTU	0.2857	4,182,092	0.2891	4,471,287	1.19%
Road Maintenance MSTU	0.3364	4,924,726	0.3265	5,049,676	-2.94%
Total Municipal Service Taxing Unit (MSTU)	3.5842	57,874,867	3.5152	59,822,433	-1.925%
Total Millage Countywide and MSTU (excluding Commission District MSTU's and Special District)					
	10.2770	202,452,809	10.2770	213,431,517	0.000%
<u>Non Countywide Revenue</u>					
<u>Commission District MSTU</u>					
District One (1)	0.0868	300,000	0.0829	300,000	-4.49%
District Two (2)	0.1176	215,000	0.1112	215,000	-5.44%
District Three (3)	0.0662	208,000	0.0622	208,000	-6.04%
District Four (4)	-	-	0.0666	200,000	100.00%
District Five (5)	0.0743	250,000	0.0700	250,000	-5.79%
Special District A-61 (Hutch. Isl)	0.2216	321,250	0.2139	321,250	-3.47%
Total Millage Non Countywide	0.5665	1,294,250	0.6068	1,494,250	7.114%
Total Ad Valorem (Including Commission District MSTU's & Special District A-61)					
		203,747,059		214,925,767	



Tentative Budget Summary Information

Fiscal Year 2021

FY21 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:

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