



# Tentative Budget Summary Information

**Fiscal Year 2022**

(Per Budget Workshops held July 19<sup>th</sup>, 2021)



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# Tentative Budget Summary Information

## Fiscal Year 2022

### FY22 Tentative County Budget Totals

FY 22 Tentative Budget Totals	ADOPTED BUDGET FY20	ADOPTED BUDGET FY21	TENTATIVE BUDGET FY22	PERCENT CHANGE
<b>TOTAL REVENUES</b>				
Ad Valorem Taxes	203,747,059	214,925,767	229,892,780	6.96 %
Ad Valorem - Delinquent	126,800	126,800	126,800	0.00 %
Local Sales & Use Taxes	10,624,300	9,371,742	9,977,291	6.46 %
Other Taxes	1,864,000	1,764,000	1,732,959	(1.76)%
Franchise Fees	8,045,000	9,057,000	9,591,000	5.90 %
Permits and Fees	4,982,000	4,920,000	5,520,000	12.20 %
Federal, State, & Local Grants	2,194,020	1,397,434	828,728	(40.70)%
State Shared Revenues	22,905,325	22,121,391	23,919,250	8.13 %
Local Shared Revenues	3,373,334	4,626,926	5,214,487	12.70 %
Charges for Services	98,324,949	102,949,514	111,601,310	8.40 %
Fines and Forfeits	662,500	622,500	667,600	7.24 %
Interest Earnings	2,951,893	2,894,465	1,365,195	(52.83)%
Miscellaneous Revenue	10,470,784	10,649,078	10,984,676	3.15 %
Assess./Impact Fees	3,348,331	1,654,643	3,129,643	89.14 %
Transfers	3,887,023	4,037,029	4,179,781	3.54 %
Debt Proceeds	21,821,810	0	0	0.00 %
Other Sources	1,920,707	1,920,707	1,920,707	0.00 %
Other Non-Operating Revenue	-174,370	-54,370	1,087,630	(2,100.42)%
<b>SUB-TOTAL:</b>	<b>401,075,465</b>	<b>392,984,626</b>	<b>421,739,837</b>	<b>7.32 %</b>
Fund Balance	69,401,134	65,069,559	75,018,057	15.29 %
Interfund Transfers	27,769,372	33,405,828	33,633,028	0.68 %
<b>TOTAL:</b>	<b>498,245,971</b>	<b>491,460,013</b>	<b>530,390,922</b>	<b>7.92 %</b>
<b>TOTAL EXPENDITURES</b>				
Personal Services	94,989,054	98,219,789	103,485,457	5.36 %
Operating Expenses	139,768,521	144,197,999	155,857,658	8.09 %
Capital Expenses	71,052,145	47,046,946	53,314,914	13.32 %
Debt	22,461,455	22,609,193	22,347,567	(1.16)%
Transfers-Constitutional Officers	83,953,277	88,042,206	93,884,622	6.64 %
Transfers and Reserves	86,021,519	91,343,880	101,500,704	11.12 %
<b>TOTAL:</b>	<b>498,245,971</b>	<b>491,460,013</b>	<b>530,390,922</b>	<b>7.92 %</b>
<b>PERCENT OF EXPENDITURES TO BUDGET</b>				
Personal Services	19.06%	19.99%	19.51%	(2.37)%
Operating Expenses	28.05%	29.34%	29.39%	0.15 %
Capital Expenses	14.26%	9.57%	10.05%	5.00 %
Debt	4.52%	4.60%	4.21%	(8.41)%
Transfers-Constitutional Officers	16.85%	17.91%	17.70%	(1.19)%
Transfers & Reserves	17.26%	18.59%	19.14%	2.98 %
<b>TOTAL BUDGET:</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	



# Tentative Budget Summary Information

## Fiscal Year 2022

### FY22 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	135,978,082	72,901,584	—	—	21,013,114	—	—	—	229,892,780
Ad Valorem - Delinquent	80,000	33,400	—	—	13,400	—	—	—	126,800
Local Sales & Use Taxes	—	2,577,316	—	—	7,399,975	—	—	—	9,977,291
Other Taxes	300,000	1,432,959	—	—	—	—	—	—	1,732,959
Franchise Fees	850,000	8,741,000	—	—	—	—	—	—	9,591,000
Permits & Fees	—	5,125,000	—	—	365,000	30,000	—	—	5,520,000
Fed, State, & Local Grants	230,071	31,200	567,457	—	—	—	—	—	828,728
State Shared Revenues	16,018,087	2,729,251	—	2,406,912	2,765,000	—	—	—	23,919,250
Local Shared Revenues	—	—	—	—	—	—	—	5,214,487	5,214,487
Charges for Services	2,510,200	11,640,173	—	—	704,038	66,767,912	29,978,987	—	111,601,310
Fines and Forfeits	153,100	309,500	—	—	140,000	—	—	65,000	667,600
Interest Earnings	150,000	259,220	—	—	205,875	710,100	40,000	—	1,365,195
Miscellaneous Revenues	4,415,055	1,504,850	—	—	175,000	2,074,853	2,814,918	—	10,984,676
Other Sources	1,920,707	—	—	—	—	—	—	—	1,920,707
Assessments/Impact Fees	—	2,500,000	—	179,643	450,000	—	—	—	3,129,643
Transfers	4,129,781	—	—	—	—	—	—	50,000	4,179,781
Non Operating Utilities/SW	—	—	—	—	—	2,130,000	—	—	2,130,000
Other Non-Operating	(500,000)	(324,000)	—	—	(218,370)	—	—	—	(1,042,370)
<b>Sub - Total</b>	<b>166,235,083</b>	<b>109,461,453</b>	<b>567,457</b>	<b>2,586,555</b>	<b>33,013,032</b>	<b>71,712,865</b>	<b>32,833,905</b>	<b>5,329,487</b>	<b>421,739,837</b>
Fund Balance	18,262,305	6,287,627	—	181,852	438,556	49,084,000	753,717	10,000	75,018,057
Interfund Transfer	1,311,590	6,262,356	—	7,822,506	2,500,088	14,446,724	600,000	689,764	33,633,028
<b>TOTAL</b>	<b>185,808,978</b>	<b>122,011,436</b>	<b>567,457</b>	<b>10,590,913</b>	<b>35,951,676</b>	<b>135,243,589</b>	<b>34,187,622</b>	<b>6,029,251</b>	<b>530,390,922</b>
<b>TOTAL EXPENDITURES</b>									
Personal Services	29,063,758	53,698,427	560,907	—	5,796,139	12,219,532	1,671,551	475,143	103,485,457
Operating Expenses	36,809,519	31,262,625	6,550	—	10,550,049	45,461,798	31,488,726	278,391	155,857,658
Capital Expenses	3,103,853	14,954,688	—	—	15,707,155	14,750,200	982,500	3,816,518	53,314,914
Debt Service	4,500	1,717,469	—	10,583,913	2,198,087	7,843,598	—	—	22,347,567
Transfers - Constitutional	88,002,693	5,831,929	—	—	—	—	—	50,000	93,884,622
Transfers & Reserves	28,824,655	14,546,298	—	7,000	1,700,246	54,968,461	44,845	1,409,199	101,500,704
<b>TOTAL</b>	<b>185,808,978</b>	<b>122,011,436</b>	<b>567,457</b>	<b>10,590,913</b>	<b>35,951,676</b>	<b>135,243,589</b>	<b>34,187,622</b>	<b>6,029,251</b>	<b>530,390,922</b>



# Tentative Budget Summary Information

## Fiscal Year 2022

### FY22 Tentative Department Expenditures

DEPARTMENT	GENERAL	SPECIAL REVENUE	GRANT REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST & AGENCY	TOTAL
Administration	5,884,701	5,821,862	—	—	122,549	270,027	—	—	12,099,139
Airport	—	—	—	—	—	1,800,117	—	—	1,800,117
Building	—	5,858,667	—	—	—	—	—	—	5,858,667
Capital Improvement Plan	2,000,000	14,257,860	—	—	21,877,655	13,665,200	—	3,816,518	55,617,233
Office of Community Development	53,700	14,500	—	—	—	—	—	540,518	608,718
Commission MSTU	—	1,138,533	—	—	—	—	—	—	1,138,533
County Attorney	1,301,317	58,264	—	—	—	—	—	—	1,359,581
Fire Rescue	8,118,562	42,696,587	226,114	—	—	—	—	—	51,041,263
Public Works	3,509,420	7,613,183	341,343	—	8,753,147	—	—	—	20,217,093
General Services	6,985,207	1,062,193	—	—	—	—	2,069,638	—	10,117,038
Growth Management	—	2,649,860	—	—	—	—	—	—	2,649,860
Info Technology Services	3,755,222	223,730	—	—	11,823	168,746	—	—	4,159,521
Library	4,410,730	40,010	—	—	—	—	—	—	4,450,740
Parks and Recreation	7,281,326	3,756,120	—	—	—	2,105,908	—	—	13,143,354
Technology Invest Plan	5,877,061	1,068,110	—	—	318,697	685,692	48,426	3,445	8,001,431
Utilities & Solid Waste	—	—	—	—	—	53,434,802	—	—	53,434,802
Clerk	1,873,793	—	—	—	—	—	—	—	1,873,793
Property Appraiser	3,991,536	—	—	—	—	—	—	—	3,991,536
Sheriff	75,251,409	3,689,108	—	—	—	—	—	—	78,940,517
Sheriff Non-departmental	507,154	1,494,037	—	—	—	—	—	—	2,001,191
State Judicial/Agencies	1,287,283	956,586	—	—	—	—	—	—	2,243,869
Supervisor of Elections	1,311,590	—	—	—	—	—	—	—	1,311,590
Tax Collector	6,700,000	1,403,000	—	—	—	—	—	—	8,103,000
Non-departmental	15,555,145	7,353,123	—	—	986,487	191,678	7,548	135,801	24,229,782
Risk Management	100,000	—	—	—	—	—	32,019,010	—	32,119,010
Economic Development	—	450,000	—	—	—	—	—	—	450,000
Grants & Aid/Service Contracts	1,366,102	4,463,552	—	—	—	—	—	75,000	5,904,654
Debt Service	4,500	1,717,469	—	10,583,913	2,198,087	7,954,598	—	—	22,458,567
Budgeted Transfers	10,568,871	5,230,213	—	—	408,052	14,427,923	—	1,447,969	32,083,028
Reserves	18,114,349	8,994,869	—	7,000	1,275,179	40,538,898	43,000	10,000	68,983,295
<b>FUND TOTALS:</b>	<b>185,808,978</b>	<b>122,011,436</b>	<b>567,457</b>	<b>10,590,913</b>	<b>35,951,676</b>	<b>135,243,589</b>	<b>34,187,622</b>	<b>6,029,251</b>	<b>530,390,922</b>



# Tentative Budget Summary Information

## Fiscal Year 2022

### A Typical Tax Bill

The following example depicts the increase in taxes from FY21 to FY22 when the Save Our Homes (SOH) cap and FY22 tentative combined millage rate is applied. Based on the FY22 tentative millage of 10.4436, a typical County portion of a tax bill would be \$2,343.84 as shown on the example below. This amount includes only 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	FY22 tentative millage	FY22 Tax amount
General Fund	6.9275	\$1,554.73
<b>Subtotal County</b>	<b>6.9275</b>	<b>\$1,554.73</b>
Fire Rescue MSTU	2.6835	\$602.26
Parks & Recreation MSTU	0.1882	\$42.24
Stormwater MSTU	0.3012	\$67.60
Roads MSTU	0.3432	\$77.02
<b>Total Including Unincorporated Areas</b>	<b>10.4436</b>	<b>\$2,343.85</b>
Based on average Save Our Homes percentage cap increase over FY21		

Below is a table that compares the taxes on this hypothetical house for FY21 compared to FY22:

Typical tax bill Compared to prior year	FY21 Adopted Tax	FY22 Tentative Tax	Change	% Change
General Fund	\$1,491.92	\$1,554.73	\$62.81	4.2 %
<b>Subtotal County</b>	<b>\$1,491.92</b>	<b>\$1,554.73</b>	<b>\$62.81</b>	<b>4.2%</b>
Fire Rescue MSTU	\$595.75	\$602.26	\$6.51	1.1 %
Parks & Recreation MSTU	\$44.02	\$42.24	-\$1.78	(4.0)%
Stormwater MSTU	\$63.79	\$67.60	\$3.81	6.0 %
Roads MSTU	\$72.04	\$77.02	\$4.98	6.9 %
<b>Total including unincorporated areas</b>	<b>\$2,267.52</b>	<b>\$2,343.85</b>	<b>\$76.33</b>	<b>3.4%</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 adopts 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 2022

### FY22 Millage

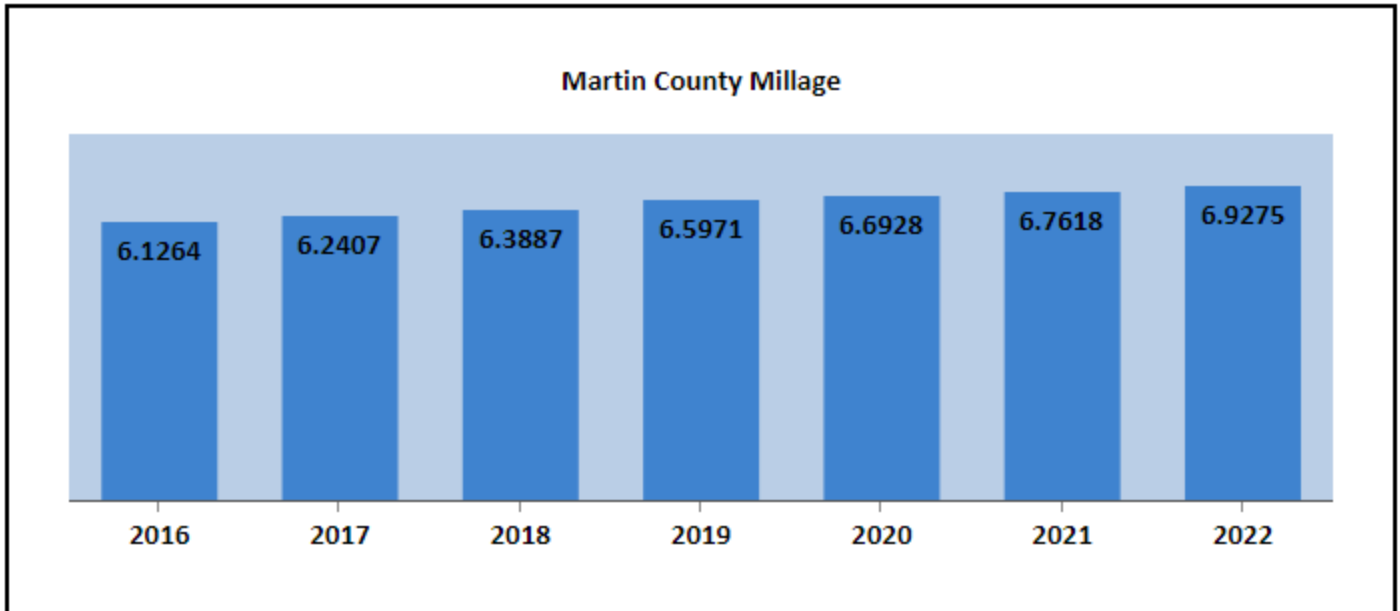
<b>TENTATIVE MILLAGE ANALYSIS FY22</b>					
<b>MARTIN COUNTY, BOARD OF COUNTY COMMISSIONERS</b>					
	FY21 Adopted Millage	FY21 Adopted Ad Valorem	FY22 Tentative Millage	FY22 Tentative Ad Valorem	Incr/Decr FY21 to FY22
<b>TAXING AUTHORITY</b>					
<b><u>Countywide Revenue</u></b>					
<b>BOARD OF COUNTY COMMISSIONERS:</b>					
General Revenue	5.6108	127,460,075	5.6954	135,978,082	1.51%
Capital Improvements	0.5491	12,473,910	0.6300	15,041,363	14.73%
Coastal Management	0.2458	5,584,565	0.2501	5,971,751	1.75%
Health Care/Medical Services	0.3561	8,090,534	0.3520	8,403,419	-1.15%
<b>Total Countywide</b>	<b>6.7618</b>	<b>153,609,084</b>	<b>6.9275</b>	<b>165,394,615</b>	<b>2.451%</b>
<b><u>Municipal Service Taxing Unit</u></b>					
<b>Fire Rescue MSTU:</b>					
Operations	2.5978	45,427,220	2.6133	47,994,727	0.60%
Capital	0.1023	1,788,508	0.0702	1,289,865	-31.38%
<b>Total Fire Rescue MSTU</b>	<b>2.7001</b>	<b>47,215,728</b>	<b>2.6835</b>	<b>49,284,592</b>	<b>-0.61%</b>
<b>Parks &amp; Recreation MSTU</b>	<b>0.1995</b>	<b>3,085,742</b>	<b>0.1882</b>	<b>3,085,742</b>	<b>-5.66%</b>
<b>Stormwater MSTU</b>	<b>0.2891</b>	<b>4,471,287</b>	<b>0.3012</b>	<b>4,938,130</b>	<b>4.19%</b>
<b>Road Maintenance MSTU</b>	<b>0.3265</b>	<b>5,049,676</b>	<b>0.3432</b>	<b>5,625,451</b>	<b>5.11%</b>
<b>Total Municipal Service Taxing Unit (MSTU)</b>	<b>3.5152</b>	<b>59,822,433</b>	<b>3.5161</b>	<b>62,933,915</b>	<b>0.026%</b>
<b>Total Millage Countywide and MSTU (excluding Commission District MSTUs and Special District)</b>	<b>10.277</b>	<b>213,431,517</b>	<b>10.4436</b>	<b>228,328,530</b>	<b>1.621%</b>
<b><u>Commission District MSTU</u></b>					
District One (1)	0.0829	300,000	0.0790	300,000	-4.70%
District Two (2)	0.1112	215,000	0.1048	215,000	0.00%
District Three (3)	0.0622	208,000	0.0582	208,000	-6.43%
District Four (4)	0.0666	200,000	0.0626	200,000	-6.01%
District Five (5)	0.0700	250,000	0.0662	250,000	-5.43%
<b><u>Special District A-61 (Hutch. Isl)</u></b>	<b>0.2139</b>	<b>321,250</b>	<b>0.2474</b>	<b>391,250</b>	<b>15.66%</b>
<b>Total Millage Non Countywide</b>	<b>0.6068</b>	<b>1,494,250</b>	<b>0.6182</b>	<b>1,564,250</b>	<b>1.879%</b>
<b>Total Ad Valorem (Including Commission District MSTUs &amp; Special District A-61)</b>		<b>214,925,767</b>		<b>229,892,780</b>	



# Tentative Budget Summary Information

## Fiscal Year 2022

### FY22 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 Island, Town of Ocean Breeze, and Village of Indiantown) or the district MSTU's.

**FOR ADDITIONAL INFORMATION CONTACT:**

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