



# Tentative Budget Summary Information

**Fiscal Year 2023**

(Per Budget Workshop held July 18, 2022)



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# Tentative Budget Summary Information

## Fiscal Year 2023

### FY23 Tentative County Budget Totals

<b>FY 23 Tentative Budget Totals</b>	<b>ADOPTED BUDGET FY21</b>	<b>ADOPTED BUDGET FY22</b>	<b>TENTATIVE BUDGET FY23</b>	<b>PERCENT CHANGE</b>
<b>TOTAL REVENUES</b>				
Ad Valorem Taxes	214,925,767	225,992,780	244,906,057	8.37 %
Ad Valorem - Delinquent	126,800	126,800	126,800	0.00 %
Local Sales & Use Taxes	9,371,742	9,977,291	11,371,559	13.97 %
Other Taxes	1,764,000	1,732,959	1,732,959	0.00 %
Franchise Fees	9,057,000	9,591,000	10,250,921	6.88 %
Permits and Fees	4,920,000	5,520,000	6,514,556	18.02 %
Federal, State, & Local Grants	1,397,434	828,728	931,798	12.44 %
State Shared Revenues	22,121,391	23,919,250	25,666,820	7.31 %
Local Shared Revenues	4,626,926	5,214,487	6,223,456	19.35 %
Charges for Services	102,949,514	111,601,310	115,577,168	3.56 %
Fines and Forfeits	622,500	667,600	587,100	(12.06)%
Interest Earnings	2,894,465	1,365,195	819,472	(39.97)%
Miscellaneous Revenue	10,649,078	10,984,676	12,701,634	15.63 %
Assess./Impact Fees	1,654,643	3,129,643	2,149,597	(31.31)%
Transfers	4,037,029	4,179,781	3,323,531	(20.49)%
Other Sources	1,920,707	1,920,707	4,910,889	155.68 %
Other Non-Operating Revenue	-54,370	1,087,630	1,357,802	24.84 %
<b>SUB-TOTAL:</b>	<b>392,984,626</b>	<b>417,839,837</b>	<b>449,152,119</b>	<b>7.49 %</b>
Fund Balance	65,069,559	75,018,057	79,472,913	5.94 %
Interfund Transfers	33,405,828	33,633,028	30,351,746	(9.76)%
<b>TOTAL:</b>	<b>491,460,013</b>	<b>526,490,922</b>	<b>558,976,778</b>	<b>6.17 %</b>
<b>TOTAL EXPENDITURES</b>				
Personal Services	98,219,789	103,485,457	110,456,774	6.74 %
Operating Expenses	144,197,999	155,857,658	164,252,769	5.39 %
Capital Expenses	47,046,946	50,414,914	47,141,539	(6.49)%
Debt	22,609,193	22,347,567	21,059,718	(5.76)%
Transfers-Constitutional Officers	88,042,206	93,484,622	102,189,669	9.31 %
Transfers and Reserves	91,343,880	100,900,704	113,876,309	12.86 %
<b>TOTAL:</b>	<b>491,460,013</b>	<b>526,490,922</b>	<b>558,976,778</b>	<b>6.17 %</b>
<b>PERCENT OF EXPENDITURES TO BUDGET</b>				
Personal Services	19.99%	19.66%	19.76%	0.53 %
Operating Expenses	29.34%	29.60%	29.38%	(0.74)%
Capital Expenses	9.57%	9.58%	8.43%	(11.93)%
Debt	4.60%	4.24%	3.77%	(11.24)%
Transfers-Constitutional Officers	17.91%	17.76%	18.28%	2.96 %
Transfers & Reserves	18.59%	19.16%	20.37%	6.33 %
<b>TOTAL BUDGET:</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	



# Tentative Budget Summary Information

## Fiscal Year 2023

### FY23 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	146,034,479	78,274,843	—	—	20,596,735	—	—	—	244,906,057
Ad Valorem - Delinquent	80,000	33,400	—	—	13,400	—	—	—	126,800
Local Sales & Use Taxes	—	3,496,559	—	—	7,875,000	—	—	—	11,371,559
Other Taxes	300,000	1,432,959	—	—	—	—	—	—	1,732,959
Franchise Fees	1,000,000	9,250,921	—	—	—	—	—	—	10,250,921
Permits & Fees	—	6,125,000	—	—	355,000	34,556	—	—	6,514,556
Fed, State, & Local Grants	190,000	31,200	710,598	—	—	—	—	—	931,798
State Shared Revenues	18,481,878	2,729,251	—	1,540,691	2,915,000	—	—	—	25,666,820
Local Shared Revenues	—	—	—	—	—	—	—	6,223,456	6,223,456
Charges for Services	2,104,500	12,495,459	—	—	776,895	69,050,173	31,150,141	—	115,577,168
Fines and Forfeits	78,600	303,500	—	—	140,000	—	—	65,000	587,100
Interest Earnings	50,000	67,500	—	—	25,000	646,972	30,000	—	819,472
Miscellaneous Revenues	4,866,673	2,127,082	—	—	175,000	2,662,961	2,869,918	—	12,701,634
Other Sources	2,149,597	—	—	—	—	—	—	—	2,149,597
Assessments/Impact Fees	—	2,710,000	—	163,531	450,000	—	—	—	3,323,531
Transfers	4,710,889	—	150,000	—	—	—	—	50,000	4,910,889
Non Operating Utilities/SW	—	—	—	—	—	2,450,000	—	—	2,450,000
Other Non-Operating	(500,000)	(373,828)	—	—	(218,370)	—	—	—	(1,092,198)
<b>Sub - Total</b>	<b>179,546,616</b>	<b>118,703,846</b>	<b>860,598</b>	<b>1,704,222</b>	<b>33,103,660</b>	<b>74,844,662</b>	<b>34,050,059</b>	<b>6,338,456</b>	<b>449,152,119</b>
Fund Balance	18,568,705	6,677,051	—	143,381	1,353,491	51,958,568	771,717	—	79,472,913
Interfund Transfer	1,308,554	7,013,886	—	7,416,578	2,500,088	10,803,866	600,000	708,774	30,351,746
<b>TOTAL</b>	<b>199,423,875</b>	<b>132,394,783</b>	<b>860,598</b>	<b>9,264,181</b>	<b>36,957,239</b>	<b>137,607,096</b>	<b>35,421,776</b>	<b>7,047,230</b>	<b>558,976,778</b>
<b>TOTAL EXPENDITURES</b>									
Personal Services	31,756,263	56,686,223	700,102	—	6,157,140	12,930,414	1,743,118	483,514	110,456,774
Operating Expenses	38,162,138	34,107,491	10,496	—	10,856,727	48,259,646	32,577,241	279,030	164,252,769
Capital Expenses	1,726,441	14,689,770	—	—	14,527,847	10,341,504	1,049,500	4,806,477	47,141,539
Debt Service	—	1,616,349	150,000	9,251,484	2,198,087	7,843,798	—	—	21,059,718
Transfers - Constitutional	95,848,631	6,291,038	—	—	—	—	—	50,000	102,189,669
Transfers & Reserves	31,930,402	19,003,912	—	12,697	3,217,438	58,231,734	51,917	1,428,209	113,876,309
<b>TOTAL</b>	<b>199,423,875</b>	<b>132,394,783</b>	<b>860,598</b>	<b>9,264,181</b>	<b>36,957,239</b>	<b>137,607,096</b>	<b>35,421,776</b>	<b>7,047,230</b>	<b>558,976,778</b>



# Tentative Budget Summary Information

## Fiscal Year 2023

### FY23 Tentative Department Expenditures

DEPARTMENT	GENERAL	SPECIAL REVENUE	GRANT REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST & AGENCY	TOTAL
Administration	6,444,685	6,423,435	—	—	121,369	265,389	—	—	13,254,878
Airport	—	—	—	—	—	1,808,404	—	—	1,808,404
Building	—	6,051,646	—	—	—	—	—	—	6,051,646
Capital Improvement Plan	700,000	13,914,316	—	—	20,827,847	9,491,504	—	4,806,477	49,740,144
Office of Community Development	3,700	14,500	—	—	—	—	—	548,889	567,089
Commission MSTU	—	1,206,756	—	—	—	—	—	—	1,206,756
County Attorney	1,450,383	65,371	—	—	—	—	—	—	1,515,754
Fire Rescue	7,049,685	44,601,780	262,554	—	—	—	—	—	51,914,019
Public Works	3,738,227	8,741,030	446,796	—	9,171,004	—	—	—	22,097,057
General Services	7,427,353	1,211,696	—	—	—	—	2,160,308	—	10,799,357
Growth Management	—	2,739,107	—	—	—	—	—	—	2,739,107
Info Technology Services	4,118,900	216,619	—	—	7,401	277,805	—	—	4,620,725
Library	4,713,009	40,000	—	—	—	—	—	—	4,753,009
Parks and Recreation	8,211,253	4,765,674	—	—	—	2,112,009	—	—	15,088,936
Technology Invest Plan	6,035,858	1,210,841	1,248	—	352,621	797,280	48,426	3,084	8,449,358
Utilities & Solid Waste	—	—	—	—	—	56,478,135	—	—	56,478,135
Clerk	2,272,040	—	—	—	—	—	—	—	2,272,040
Property Appraiser	4,164,372	—	—	—	—	—	—	—	4,164,372
Sheriff	82,004,894	4,007,723	—	—	—	—	—	—	86,012,617
Sheriff Non-departmental	535,955	1,611,494	—	—	—	—	—	—	2,147,449
State Judicial/Agencies	1,660,172	1,078,385	—	—	—	—	—	—	2,738,557
Supervisor of Elections	1,308,554	—	—	—	—	—	—	—	1,308,554
Tax Collector	7,221,370	1,432,897	—	—	—	—	—	—	8,654,267
Non-departmental	17,444,734	7,850,934	150,000	—	1,078,487	191,678	7,548	146,801	26,870,182
Risk Management	100,000	—	—	—	—	—	33,155,422	—	33,255,422
Economic Development	—	450,000	—	—	—	—	—	—	450,000
Grants & Aid/Service Contracts	1,364,763	4,463,552	—	—	—	—	—	65,000	5,893,315
Debt Service	0	1,616,349	—	9,251,484	2,198,087	7,954,798	—	—	21,020,718
Budgeted Transfers	10,728,967	5,177,771	—	—	2,057,247	11,120,782	—	1,466,979	30,551,746
Reserves	20,725,000	13,502,907	—	12,697	1,143,176	47,109,312	50,072	10,000	82,553,164
<b>FUND TOTALS:</b>	<b>199,423,874</b>	<b>132,394,782</b>	<b>860,598</b>	<b>9,264,181</b>	<b>36,957,239</b>	<b>137,607,096</b>	<b>35,421,776</b>	<b>7,047,230</b>	<b>558,976,778</b>



# Tentative Budget Summary Information

## Fiscal Year 2023

### A Typical Tax Bill

The following example depicts the increase in taxes from FY22 to FY23 for a constant assessed value of \$300,000, when the tentative combined millage rate is applied. Based on the FY23 tentative millage of 9.9637, a typical County portion of a tax bill would be \$2,989.11 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	FY23 tentative millage	FY23 Tax amount
General Fund	6.5559	\$1,966.77
<b>Subtotal County</b>	<b>6.5559</b>	<b>\$1,966.77</b>
Fire Rescue MSTU	2.6325	\$789.75
Parks & Recreation MSTU	0.1837	\$55.11
Stormwater MSTU	0.2809	\$84.27
Roads MSTU	0.3107	\$93.21
<b>Total Including Unincorporated Areas</b>	<b>9.9637</b>	<b>\$2,989.11</b>
Based on an assessed property value of \$300,000		

Below is a table that compares the taxes on the \$300,000 assessed property value for FY22 compared to FY23:

Typical tax bill Compared to prior year	FY22 Adopted Tax	FY23 Tentative Tax	Change	% Change
General Fund	\$2,038.02	\$1,966.77	-\$71.25	(3.50)%
<b>Subtotal County</b>	<b>\$2,038.02</b>	<b>\$1,966.77</b>	<b>-\$71.25</b>	<b>(3.50)%</b>
Fire Rescue MSTU	\$805.05	\$789.75	-\$15.30	(1.90)%
Parks & Recreation MSTU	\$56.46	\$55.11	-\$1.35	(2.39)%
Stormwater MSTU	\$90.36	\$84.27	-\$6.09	(6.74)%
Roads MSTU	\$90.15	\$93.21	\$3.06	3.39 %
<b>Total including unincorporated areas</b>	<b>\$3,080.04</b>	<b>\$2,989.11</b>	<b>-\$90.93</b>	<b>(2.95)%</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.



# Tentative Budget Summary Information

## Fiscal Year 2023

### FY23 Millage

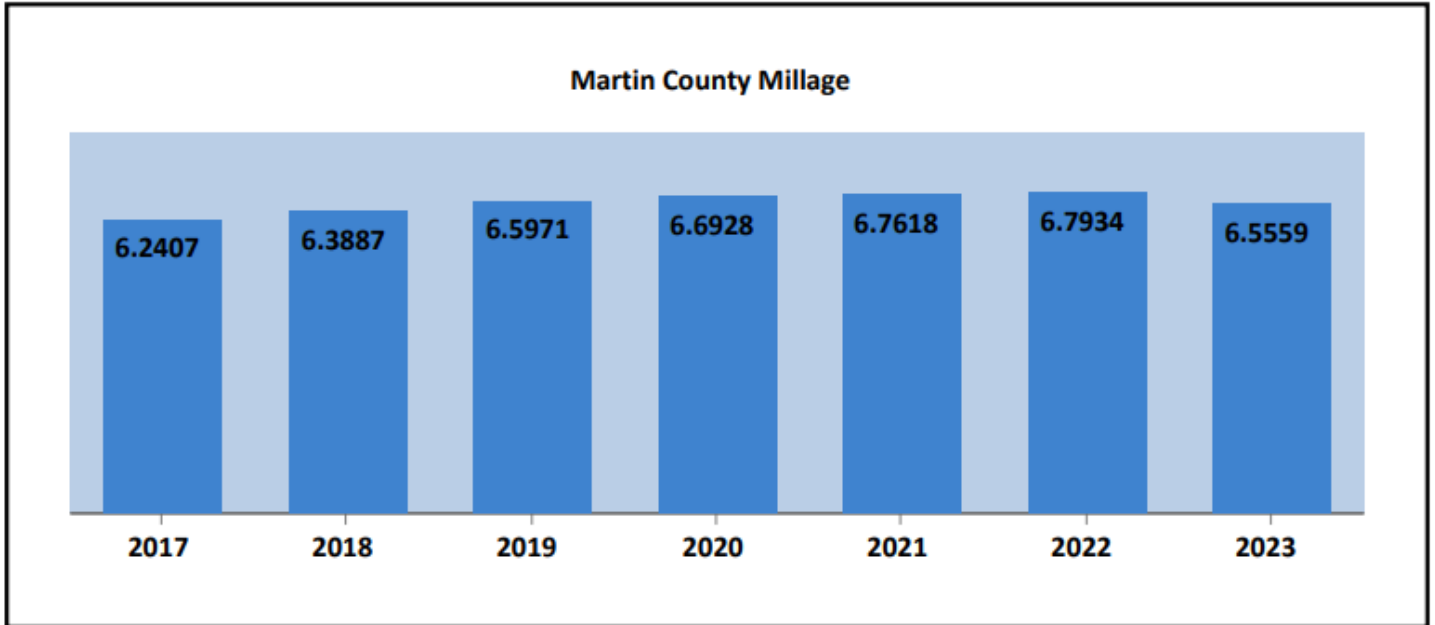
<b>ADOPTED MILLAGE ANALYSIS FY23</b>					
<b>MARTIN COUNTY, BOARD OF COUNTY COMMISSIONERS</b>					
	<b>FY22 Adopted Millage</b>	<b>FY22 Adopted Ad Valorem</b>	<b>FY23 Tentative Millage</b>	<b>FY23 Tentative Ad Valorem</b>	<b>Incr/Decr FY22 to FY23</b>
<b>TAXING AUTHORITY</b>					
<b><u>Countywide Revenue</u></b>					
BOARD OF COUNTY COMMISSIONERS:					
General Revenue	5.6462	134,803,082	5.4658	146,034,479	-3.20%
Capital Improvements	0.5452	13,016,363	0.5400	14,427,984	-0.95%
Coastal Management	0.2500	5,971,751	0.2309	6,168,751	-7.64%
Health Care/Medical Services	0.3520	8,403,419	0.3192	8,527,501	-9.32%
<b>Total Countywide</b>	<b>6.7934</b>	<b>162,194,615</b>	<b>6.5559</b>	<b>175,158,715</b>	<b>-3.496%</b>
<b><u>Municipal Service Taxing Unit</u></b>					
Fire Rescue MSTU	2.6835	49,284,592	2.6325	53,787,908	-1.90%
Parks & Recreation MSTU	0.1882	3,085,742	0.1837	3,393,243	-2.39%
Stormwater MSTU	0.3012	4,938,130	0.2809	5,189,367	-6.74%
Road Maintenance MSTU	0.3005	4,925,451	0.3107	5,739,568	3.39%
<b>Total Municipal Service Taxing Unit (MSTU)</b>	<b>3.4734</b>	<b>62,233,915</b>	<b>3.4078</b>	<b>68,110,086</b>	<b>-1.889%</b>
<b>Total Millage Countywide and MSTU (excluding Commission District MSTUs and Special District)</b>					
	<b>10.2668</b>	<b>224,428,530</b>	<b>9.9637</b>	<b>243,268,801</b>	<b>-2.952%</b>
<b><u>Commission District MSTU</u></b>					
District One (1)	0.0790	300,000	0.0790	337,958	0.00%
District Two (2)	0.1048	215,000	0.0996	215,000	0.00%
District Three (3)	0.0582	208,000	0.0460	208,000	-20.96%
District Four (4)	0.0626	200,000	0.0626	214,390	0.00%
District Five (5)	0.0662	250,000	0.0662	270,658	0.00%
<b>Special District A-61 (Hutch. Isl)</b>	<b>0.2474</b>	<b>391,250</b>	<b>0.2206</b>	<b>391,250</b>	<b>-10.83%</b>
<b>Total Millage Non Countywide</b>	<b>0.6182</b>	<b>1,564,250</b>	<b>0.5740</b>	<b>1,637,256</b>	<b>-7.150%</b>
<b>Total Ad Valorem (Including Commission District MSTUs &amp; Special District A-61)</b>					
		<b>225,992,780</b>		<b>244,906,057</b>	



# Tentative Budget Summary Information

## Fiscal Year 2023

### FY23 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 MSTUs.

FOR ADDITIONAL INFORMATION CONTACT:

**FOR ADDITIONAL INFORMATION CONTACT:**

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