

# **City of Marathon Adopted Budget**



Fiscal Year  
October 1, 2014 through September 30, 2015

## **City Council**

Dick Ramsay, Mayor  
Christopher M. Bull, Vice-Mayor  
Richard Keating, Council Member  
Mark Senmartin, Council Member  
John Bartus, Council Member

## **City Manager**

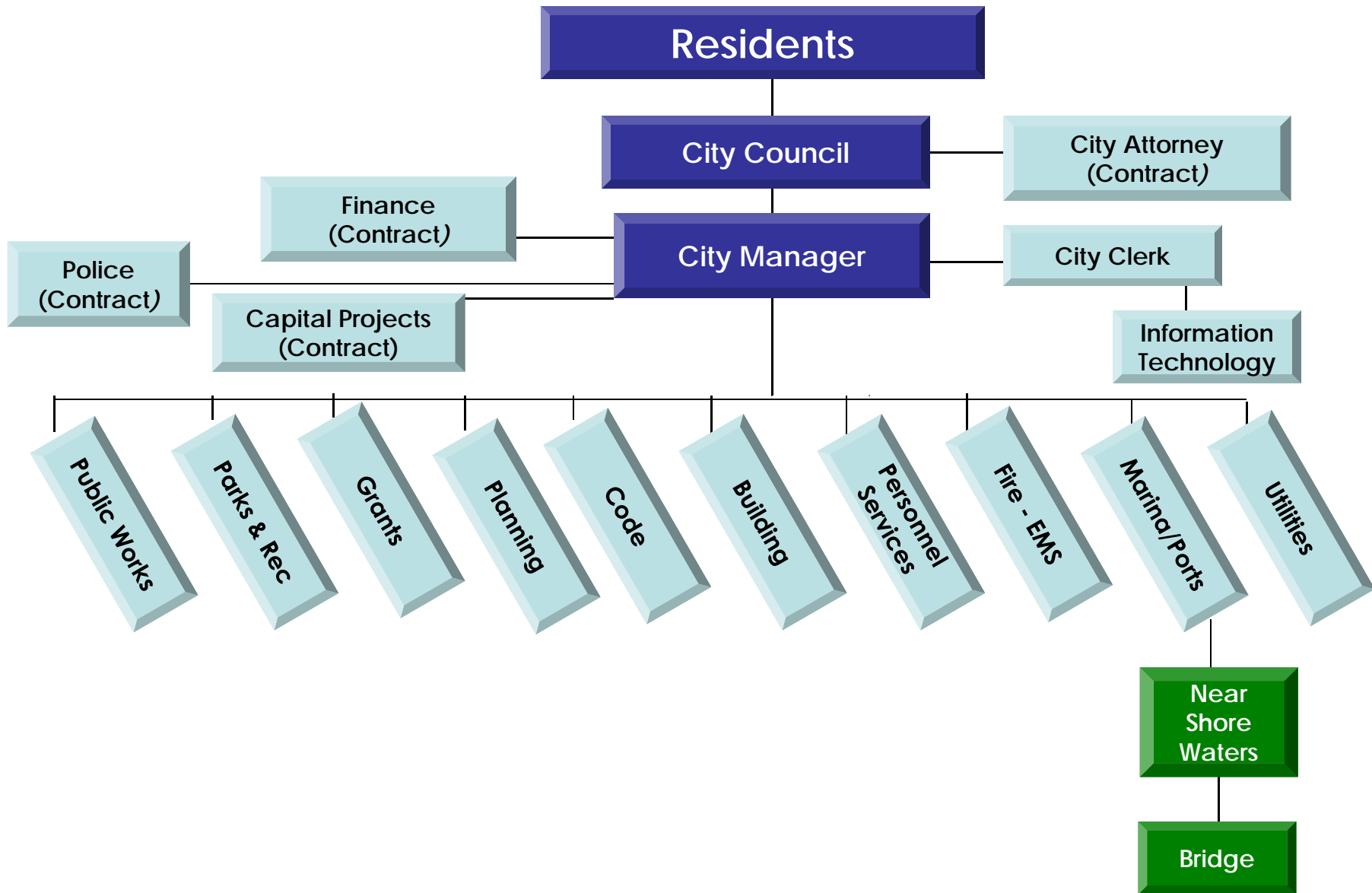
Mike Puto

**City Clerk**  
Diane Clavier

**Finance Director**  
Jennifer Johnson  
Bishop, Rosasco & Co.  
CPAs

**City Attorney**  
Lynn Dannheisser  
Gray Robinson, P.A.

# City of Marathon FY15 Department Organizational Chart



**General Fund  
Revenue Summary  
Fiscal Year 2014-2015**

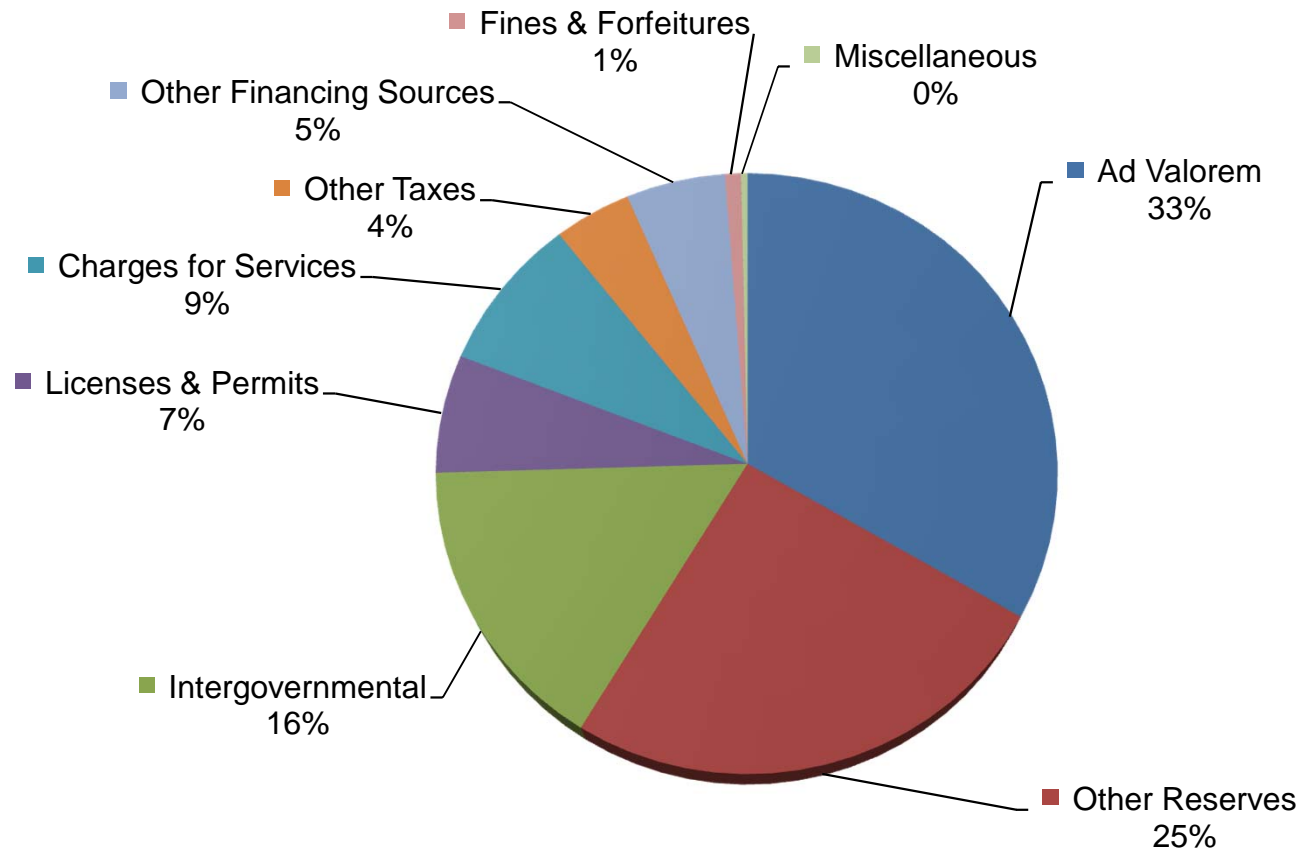
<b>Category/Program</b>	<b>Actual Revenue FY 13</b>	<b>Adopted Budget FY 14</b>	<b>Actual Revenue FY14 YTD</b>	<b>Estimated Revenue FY 14</b>	<b>Adopted Budget FY 15</b>	<b>Budget Increase/ (Decrease)</b>
<b><u>General Fund:</u></b>						
			<b>FY 14 DR 420 Gross Value</b>		<b>\$1,859,774,158</b>	
			<b>FY 14/15 Preliminary Millage Rate:</b>		<b>2.3297</b>	
			<b>FY 14/15 Roll Back Millage Rate:</b>		<b>2.2097</b>	
			<b>Percentage (Under)/Over Rollback:</b>		<b>5.43%</b>	
Ad Valorem Taxes (97% collection rate)	3,749,255	3,939,271	3,954,562	3,957,562	4,202,734	263,463
Ad Valorem Taxes - Delinquent	28,734	7,179	11,013	11,013	11,000	3,821
Communications Tax	554,701	539,058	343,138	514,707	511,097	(27,961)
<b>Total Taxes</b>	<b>4,332,690</b>	<b>4,485,508</b>	<b>4,308,713</b>	<b>4,483,282</b>	<b>4,724,831</b>	<b>239,323</b>
Local Business Tax (County Occupational Licenses)	39,419	40,000	10,125	39,400	40,000	-
Building Permit Fees	656,345	670,000	566,268	667,268	550,000	(120,000)
Building Training Fees	1,731	1,500	2,107	3,161	1,500	-
Dog Friendly Permits	600	-	300	600	600	600
Taxi Permits	3,750	-	1,715	3,750	3,750	3,750
Vacation Rental Permit Fees	135,900	130,000	113,717	136,000	136,000	6,000
FEMA Inspection Fees	1,350	2,000	75	150	150	(1,850)
FEMA FWS Review & Processing Fees	5,650	6,725	1,725	5,650	5,600	(1,125)
Planning & Zoning Fees	58,334	46,000	55,635	58,000	46,000	-
Commercial Fire Inspection Fees	24,370	6,000	15,154	22,731	20,000	14,000
<b>Total License and Permits</b>	<b>927,449</b>	<b>902,225</b>	<b>766,821</b>	<b>936,710</b>	<b>803,600</b>	<b>(98,625)</b>
FEMA Grant-Federal & State	90,153	-	-	93,941	-	-
DEP CVA07-493 Pumpout Grant	3,451	-	-	-	-	-
Highway Beautification Council Grant	-	-	-	-	100,000	100,000
USDA Florida Urban and Community Forestry Grant	-	-	-	-	20,000	20,000
DEO Grant for City Master Plan	-	-	-	-	45,000	45,000
Fire Insurance Premium Tax	220,400	-	-	-	-	-
Sales Tax Revenue - State Revenue Sharing	237,357	229,680	176,476	235,301	250,222	20,542
Fuel and Motor Fuel Tax	83	110	71	107	100	(10)
Mobile Home License	4,191	3,800	3,763	4,100	4,000	200
Alcoholic Beverage License	10,738	12,200	11,084	11,084	11,500	(700)
Half Cent Sales Tax	1,287,655	1,366,415	938,927	1,366,415	1,438,235	71,820
Firefighter Supplemental Comp	6,640	5,500	3,843	5,500	5,500	-
Tourist Development Council Grant	136,770	90,500	55,126	90,500	108,021	17,521
Payment in Lieu of Taxes-Local Units	11,422	11,422	11,422	11,422	11,422	-
<b>Total Intergovernmental Revenue</b>	<b>2,008,860</b>	<b>1,719,627</b>	<b>1,200,712</b>	<b>1,818,370</b>	<b>1,994,000</b>	<b>274,373</b>

**General Fund  
Revenue Summary  
Fiscal Year 2014-2015**

<b>Category/Program</b>	<b>Actual Revenue FY 13</b>	<b>Adopted Budget FY 14</b>	<b>Actual Revenue FY14 YTD</b>	<b>Estimated Revenue FY 14</b>	<b>Adopted Budget FY 15</b>	<b>Budget Increase/ (Decrease)</b>
Key Colony Beach Fire/EMS	500,000	500,000	375,000	500,000	500,000	-
EMS Services	522,400	450,000	450,501	525,000	525,000	75,000
Start Smart Youth Sports	960	2,000	560	1,000	1,000	(1,000)
Summer Camp Fees	26,382	25,500	15,160	25,989	26,000	500
Miscellaneous Recreation Program Revenue	6,390	8,500	5,655	6,786	6,700	(1,800)
Miscellaneous Event Fees	6,045	6,000	595	649	650	(5,350)
Adult Sports Programs	4,844	2,800	2,244	3,847	3,800	1,000
<b>Total Charges for Services</b>	<b>1,067,021</b>	<b>994,800</b>	<b>849,715</b>	<b>1,063,271</b>	<b>1,063,150</b>	<b>68,350</b>
County Court Fines	-	400	-	-	-	(400)
Traffic Court Fines	50,690	56,500	32,393	48,590	49,000	(7,500)
Code Enforcement Fines	89,935	50,000	79,350	82,350	50,000	-
Local Ordinance Parking Fines	12,608	11,000	3,768	5,024	5,000	(6,000)
Fines - Local Training	4,077	4,800	2,797	3,729	3,700	(1,100)
<b>Total Fines and Forfeits</b>	<b>157,310</b>	<b>122,700</b>	<b>118,308</b>	<b>139,693</b>	<b>107,700</b>	<b>(15,000)</b>
Interest Income	10,803	10,000	3,019	4,529	4,500	(5,500)
Rents & Other	2,500	-	6,400	8,800	9,600	9,600
Insurance Recovery	1,716	-	750	750	-	-
Contributions	6,000	-	2,550	3,400	-	-
Miscellaneous Revenue	46,953	41,000	22,085	29,447	30,000	(11,000)
<b>Total Miscellaneous Revenues</b>	<b>67,972</b>	<b>51,000</b>	<b>34,804</b>	<b>46,926</b>	<b>44,100</b>	<b>(6,900)</b>
Transfer from Stormwater Utility Fund	50,000	50,000	37,500	50,000	50,000	-
Transfer from Capital Infrastructure Fund	241,069	246,686	-	246,686	368,538	121,852
Transfer from Wastewater Enterprise Fund	200,000	200,000	150,000	200,000	200,000	-
Transfer from Vehicle Replacement Fund	139,238	-	-	-	-	-
Administrative Fee-Marina	50,000	50,000	37,500	50,000	50,000	-
<b>Total Other Sources</b>	<b>680,307</b>	<b>546,686</b>	<b>225,000</b>	<b>546,686</b>	<b>668,538</b>	<b>121,852</b>
<b>Total General Fund Revenues</b>	<b>\$ 9,241,609</b>	<b>\$ 8,822,546</b>	<b>\$ 7,504,073</b>	<b>\$ 9,034,938</b>	<b>\$ 9,405,919</b>	<b>\$ 583,373</b>
Unappropriated Surplus (Fund Balance), October 1	2,396,537	2,513,431	-	2,946,345	3,088,252	574,821
Reserved Fund Balance, October 1	131,146	127,946	-	102,627	102,627	(25,319)
<b>Total Fund Balance, October 1</b>	<b>2,527,683</b>	<b>2,641,377</b>	<b>-</b>	<b>3,048,972</b>	<b>3,190,879</b>	<b>549,502</b>
<b>Total General Fund Revenues and Fund Balance</b>	<b>\$ 11,769,292</b>	<b>\$ 11,463,923</b>	<b>\$ 7,504,073</b>	<b>\$ 12,083,910</b>	<b>\$ 12,596,798</b>	<b>\$ 1,132,875</b>

General Fund  
Revenue Summary  
Fiscal Year 2014-15

## General Fund Revenues

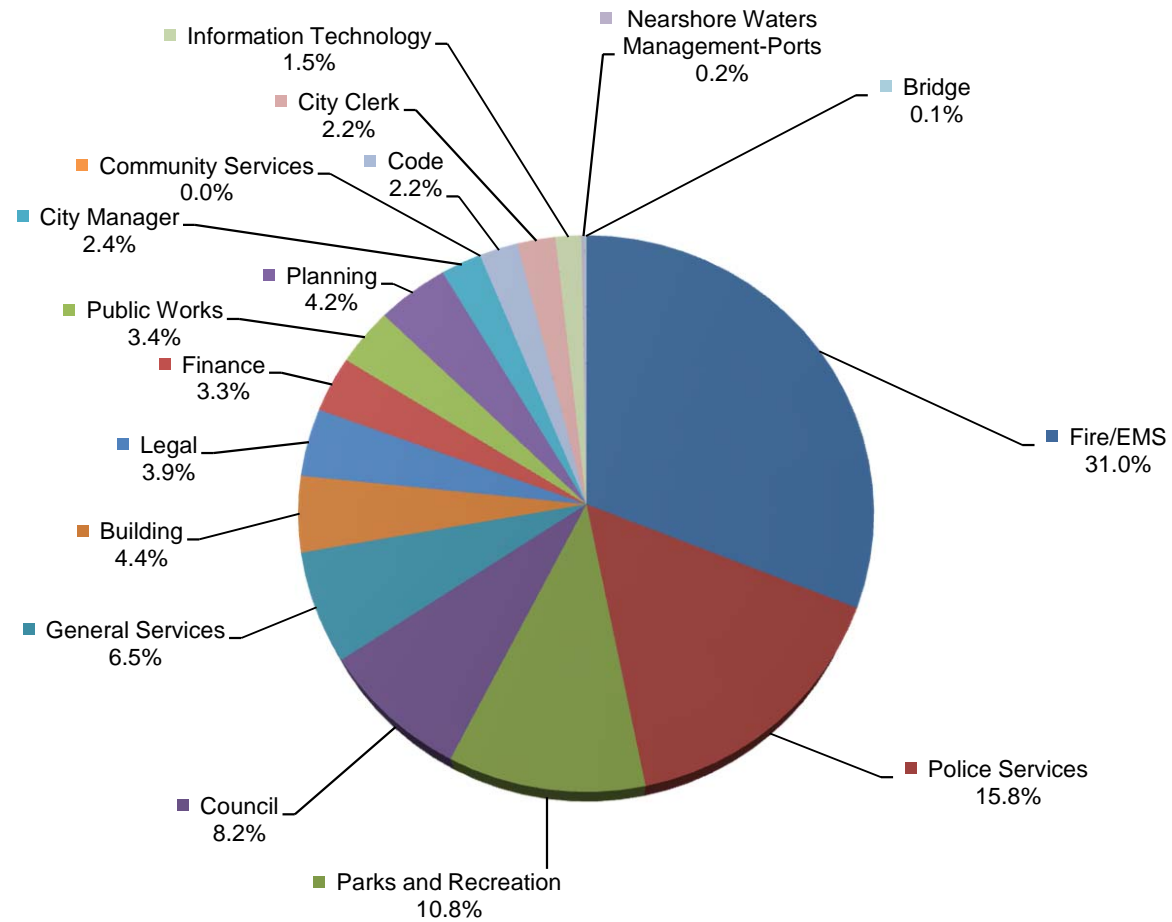


**General Fund  
Expenditure Summary  
Fiscal Year 2014-2015**

Category/Program	Actual Expenditures FY 13	Adopted Budget FY 14	Actual Expenditures FY14 YTD	Estimated Expenditures FY 14	Adopted Budget FY 15	Budget Increase/ (Decrease)
<b>General Fund:</b>						
Bridge	\$ 3,147	\$ 3,550	\$ 2,135	\$ 3,203	\$ 6,688	\$ 3,138
Building	392,923	452,667	299,178	448,767	441,449	(11,218)
City Clerk	165,302	183,019	121,603	164,569	221,393	38,374
City Manager	210,115	231,333	122,871	169,627	235,958	4,625
Code	203,491	215,780	122,664	185,992	223,515	7,735
Community Services	189,348	220,286	123,787	165,539	-	(220,286)
Council	608,536	586,970	405,361	536,152	816,399	229,429
Finance	372,122	384,063	279,694	372,482	327,031	(57,032)
Fire/EMS	2,810,412	2,709,373	1,776,520	2,760,120	3,103,234	393,861
General Services	471,085	579,765	353,340	507,090	650,128	70,363
Information Technology	111,189	130,203	82,667	126,338	149,423	19,220
Legal	298,297	395,000	255,134	382,701	395,000	-
Nearshore Waters Management-Ports	33,192	20,830	10,792	20,197	22,480	1,650
Non-Departmental	142,126	-	90,225	90,225	-	-
Parks and Recreation	896,079	977,544	644,271	960,443	1,077,204	99,660
Planning	228,605	242,830	143,754	235,159	417,557	174,727
Police Services	1,344,924	1,545,723	1,159,293	1,545,723	1,582,119	36,396
Public Works	239,427	247,474	141,351	218,705	339,170	91,696
<b>Total Expenditures</b>	<b>8,720,320</b>	<b>9,126,410</b>	<b>6,134,640</b>	<b>8,893,032</b>	<b>10,008,748</b>	<b>882,338</b>
Reserved Fund Balance @ September 30	102,627	127,946		102,627	102,627	(25,319)
Unreserved Fund Balance @ September 30	2,946,345	2,209,567		3,088,252	2,485,423	275,856
<b>Total Fund Balance, Sept 30</b>	<b>3,048,972</b>	<b>2,337,513</b>	<b>-</b>	<b>3,190,879</b>	<b>2,588,050</b>	<b>250,537</b>
<b>TOTAL - GENERAL FUND</b>	<b>\$ 11,769,292</b>	<b>\$ 11,463,923</b>	<b>\$ 6,134,640</b>	<b>\$ 12,083,910</b>	<b>\$ 12,596,798</b>	<b>\$ 1,132,875</b>

General Fund  
Expenditure Summary  
Fiscal Year 2014-2015

**GENERAL FUND EXPENDITURES**



# CITY OF MARATHON

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# BRIDGE





# Budget Worksheet

## Fiscal Year 2014 - 15

Fund: General - 001  
Department: Ports Management  
Division: Bridge  
Division #: 8009

001-8009-541- 321	Insurance	2,888
001-8009-541- 330	Maintenance of Structures/Grounds	3,800
<b>Total Materials, Supplies, Services</b>		6,688
<b>Total Budget</b>		6,688

### DEPARTMENT DESCRIPTION:

To provide for the maintenance of the remaining Boot Key Harbor Bridge.

## CITY OF MARATHON

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# BUILDING



## Budget Worksheet Fiscal Year 2014 - 2015

Fund:	<u>General - 001</u>
Department:	<u>Building</u>
Division:	<u>Building</u>
Division #:	<u>5010</u>

001-5010-524- 101 Salaries	<u>290,485</u>	
001-5010-524- 102 Salaries - Part Time	<u>31,642</u>	
001-5010-524- 140 Social Security	<u>24,643</u>	
001-5010-524- 141 Retirement Benefits	<u>17,104</u>	
001-5010-524- 142 Group Health/Dental/Life Insurance	<u>59,238</u>	
001-5010-524- 144 Workers' Compensation	<u>4,637</u>	
<b>Total Personnel Costs</b>		427,749
001-5010-524- 304 Office/Operating Supplies	<u>3,500</u>	
001-5010-524- 305 Travel, Conferences & Meetings	<u>1,500</u>	
001-5010-524- 306 Memberships, Dues & Subscriptions	<u>1,000</u>	
001-5010-524- 308 Uniforms	<u>500</u>	
001-5010-524- 311 Professional Services-Contractual	<u>3,000</u>	
001-5010-524- 319 Training Expense	<u>300</u>	
001-5010-524- 332 Maint and Operation - Vehicle	<u>3,900</u>	
<b>Total Materials, Supplies, Services</b>		13,700
<b>Total Budget</b>		441,449

### DEPARTMENT DESCRIPTION:

The Building Department provides public services to Citizens through all of the Community Development sectors in an economical, effective, efficient and personable manner.

# CITY OF MARATHON

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# CLERK



## Budget Worksheet Fiscal Year 2014-2015

Fund:	<u>General - 001</u>
Department:	<u>City Clerk</u>
Division:	<u>City Clerk</u>
Division #:	<u>3014</u>

001-3014-513-	101 Salaries	<u>128,846</u>	
001-3014-513-	140 Social Security	<u>9,857</u>	
001-3014-513-	141 Retirement Benefits	<u>11,599</u>	
001-3014-513-	142 Group Health/Dental/Life Insurance	<u>29,563</u>	
001-3014-513-	144 Workers' Compensation	<u>348</u>	
	<b>Total Personnel Costs</b>		180,213
001-3014-513-	303 Printing of City Materials	<u>300</u>	
001-3014-513-	304 Office/Operating Supplies	<u>1,775</u>	
001-3014-513-	305 Travel, Conferences & Meetings	<u>100</u>	
001-3014-513-	306 Memberships, Dues & Subscriptions	<u>755</u>	
001-3014-513-	318 Advertising	<u>27,000</u>	
001-3014-513-	319 Training Expense	<u>2,100</u>	
001-3014-513-	375 Contingency	<u>5,000</u>	
001-3014-513-	383 Ordinance Codification	<u>4,150</u>	
	<b>Total Materials, Supplies, Services</b>		41,180
	<b>Total Budget</b>		221,393

### DEPARTMENT DESCRIPTION:

The mission of the City Clerk's Office is to serve our public and our staff by providing accurate and current information on City Council and administrative actions; by performing duties required to conform with the Florida Sunshine Law; by preparing and maintaining the legally required minutes of workshops and meetings; by directing an efficient and comprehensive records management program; and by overseeing all municipal elections.

CITY OF MARATHON

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# CITY MANAGER



**Budget Worksheet  
Fiscal Year 2014-2015**

Fund:	<u>General - 001</u>
Department:	<u>City Manager</u>
Division:	<u>City Manager</u>
Division #:	<u>2002</u>

001-2002-512-	101 Salaries	<u>145,000</u>	
001-2002-512-	140 Social Security	<u>11,093</u>	
001-2002-512-	141 Retirement Benefits	<u>14,500</u>	
001-2002-512-	142 Group Health/Dental/Life Insurance	<u>34,473</u>	
001-2002-512-	144 Workers' Compensation	<u>392</u>	
<b>Total Personnel Costs</b>			205,458
001-2002-512-	302 Communications	<u>1,800</u>	
001-2002-512-	305 Travel, Conferences & Meetings	<u>10,300</u>	
001-2002-512-	306 Memberships, Dues & Subscriptions	<u>1,400</u>	
001-2002-512-	332 Maint and Operation - Vehicles	<u>2,000</u>	
001-2002-512-	375 Contingency	<u>15,000</u>	
<b>Total Materials, Supplies, Services</b>			30,500
<b>Total Budget</b>			235,958

**DEPARTMENT DESCRIPTION:**

The City Manager, as appointed by the City Council, is responsible for the implementation and enforcement of policies and ordinances adopted by the City Council. The City Manager is charged with developing a city government that represents the needs of the community and provides quality, cost effective services to the public. Working closely with Department Directors, the City Manager coordinates the provision of services to residents, works to improve intergovernmental relationships, and asserts a leadership role in the community. The City Manager acts as a conduit for individuals to access the City Council.

# CITY OF MARATHON

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# CODE





## Budget Worksheet Fiscal Year 2014 - 2015

Fund:	<u>General - 001</u>	
Department:	<u>Code</u>	
Division:	<u>Code</u>	
Division #:	<u>5012</u>	

001-5012-524-	101 Salaries	147,099	
001-5012-524-	140 Social Security	11,253	
001-5012-524-	141 Retirement Benefits	12,650	
001-5012-524-	142 Group Health/Dental/Life Insurance	29,656	
001-5012-524-	144 Workers' Compensation	3,187	
<b>Total Personnel Costs</b>			203,845
001-5012-524-	305 Travel, Conferences & Meetings	4,500	
001-5012-524-	306 Memberships, Dues & Subscriptions	170	
001-5012-524-	316 Small Tools and Equipment	500	
001-5012-524-	331 Maint and Operation - Equipment	1,000	
001-5012-524-	332 Maint and Operation - Vehicles	1,500	
001-5012-524-	385 Board/Committee Expenses	12,000	
<b>Total Materials, Supplies, Services</b>			19,670
<b>Total Budget</b>			223,515

### DEPARTMENT DESCRIPTION:

The mission of the Code Compliance Division is to preserve and protect the health and safety of the City's residents and visitors, and the livability of the community by assuring compliance with the City's land use, environmental and minimum housing codes. The City will assure code compliance by encouraging voluntary compliance and by resolving disputes concerning code violations to the mutual benefit of all parties and will pursue all appropriate enforcement options provided by law.

# CITY OF MARATHON

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# COUNCIL



## Budget Worksheet

### Fiscal Year 2014 - 2015

Fund:	General - 001	
Department:	Council	
Division:	Council	
Division #:	1001	

001-1001-511- 102 Salaries - Part Time	90,000	
001-1001-511- 140 Social Security	6,885	
001-1001-511- 141 Retirement Benefits	38,916	
001-1001-511- 144 Workers' Compensation	243	
<b>Total Personnel Costs</b>		136,044
001-1001-511- 303 Printing and Binding	345	
001-1001-511- 304 Office/Operating Supplies	300	
001-1001-511- 305 Travel, Conferences & Meetings	39,200	
001-1001-511- 306 Memberships, Dues & Subscriptions	2,500	
001-1001-511- 311 Professional Services-Contractual	161,760	
001-1001-511- 319 Training	500	
001-1001-511- 375 Contingency	12,000	
001-1001-511- 380 Special Events and Activities	15,000	
001-1001-511- 630 Capital Outlay - Infrastructure Beautification	200,000	
<b>Total Materials, Supplies, Services</b>		431,605
001-1001-511- 805 Grants/Contributions-Local Organizations	90,000	
001-1001-511- 806 Grants/Contributions-Other Govt Agencies	158,750	
<b>Total Grants and Aids</b>		248,750
<b>Total Budget</b>		816,399

#### DEPARTMENT DESCRIPTION:

The City Council, as the community's legislative body, acts as the decision making authority establishing public policies to meet the needs of the residents. The City Council is responsible for providing the best possible municipal government and delivering services at levels that reflect community priorities and enhance the quality of life for all residents.

## CITY OF MARATHON

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# FINANCE



# Budget Worksheet

## Fiscal Year 2014 - 15

Fund:	General - 001
Department:	Finance
Division:	Finance
Division #:	4013

001-4013-513-	303 Printing/Binding	200	
001-4013-513-	304 Office/Operating Supplies	3,500	
001-4013-513-	305 Travel, Conferences & Meetings	1,500	
001-4013-513-	306 Memberships, Dues & Subscriptions	410	
001-4013-513-	311 Professional Services-Contractual	312,736	
001-4013-513-	315 Miscellaneous Expense	435	
001-4013-513-	318 Advertising	1,000	
001-4013-513-	331 Maint and Operation - Equipment	4,250	
001-4013-513-	395 Postage Expense	1,500	
001-4013-513-	396 Copier Expenses	1,500	
<b>Total Materials, Supplies, Services</b>			327,031
<b>Total Budget</b>			327,031

### DEPARTMENT DESCRIPTION:

The Finance Department, provided on a contract basis, is responsible for ensuring the efficient financial operations of the City as well as establishing internal controls. Additionally, the department coordinates the external audit and oversees the investments, revenues, accounts payable, accounts receivable, purchasing and other accounting functions.

CITY OF MARATHON

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# FIRE & EMS



**CITY OF MARATHON  
FISCAL YEAR 2014-15**

Fund:	General - 001
Department:	Public Safety
Division:	Fire/EMS
Division #:	7004

001-7004-522-	101 Salaries	1,568,057
001-7004-522-	102 Salaries - Part Time	217,632
001-7004-522-	104 Salaries - Overtime	60,000
001-7004-522-	106 Holiday Pay	68,000
001-7004-522-	140 Social Security	146,397
001-7004-522-	141 Retirement Benefits	190,036
001-7004-522-	142 Group Health/Dental/Life Insurance	277,160
001-7004-522-	144 Workers' Compensation	105,743

<b>Total Personnel Costs</b>	<b>2,633,025</b>
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001-7004-522-	302 Communications	7,400
001-7004-522-	303 Printing and Binding	1,000
001-7004-522-	304 Office/Operating Supplies	62,600
001-7004-522-	305 Travel, Conferences & Meetings	4,300
001-7004-522-	306 Memberships, Dues & Subscriptions	3,280
001-7004-522-	308 Uniforms	20,650
001-7004-522-	311 Professional Services-Contractual	130,056
001-7004-522-	316 Small Tools and Equipment	22,500
001-7004-522-	317 Utilities	43,000
001-7004-522-	319 Training Expense	5,000
001-7004-522-	329 Maintenance of Buildings	34,400
001-7004-522-	331 Maint and Operation - Equipment	7,500
001-7004-522-	332 Maint and Operation - Vehicles	125,000
001-7004-522-	395 Postage Expense	523
001-7004-522-	396 Copier Expenses	3,000

<b>Total Materials, Supplies, Services</b>	<b>470,209</b>
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<b>Total Budget</b>	<b>3,103,234</b>
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**DEPARTMENT DESCRIPTION:**

To provide the most expedient, expert, and concise emergency service to the public and to place the safety of the employees and the public as our primary concern.

**CITY OF MARATHON**

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# **GENERAL SERVICES**





## Budget Worksheet

### Fiscal Year 2014 - 15

Fund:	<u>General - 001</u>
Department:	<u>General Services</u>
Division:	<u>General Services</u>
Division #:	<u>2520</u>

001-2520-519-	101	Salaries	<u>86,753</u>
001-2520-519-	102	Salaries - Part time	<u>7,800</u>
001-2520-519-	140	Social Security	<u>7,233</u>
001-2520-519-	141	Retirement Benefits	<u>8,675</u>
001-2520-519-	142	Group/Health/Life Insurance	<u>19,650</u>
001-2520-519-	144	Workmen's Compensation	<u>234</u>
001-2520-519-	145	Unemployment Compensation	<u>17,000</u>

#### Total Personnel Costs

147,345

001-2520-519-	302	Communications	<u>44,516</u>
001-2520-519-	304	Office/Operating Supplies	<u>18,500</u>
001-2520-519-	305	Travel, Conferences & Meetings	<u>5,750</u>
001-2520-519-	306	Memberships Dues & Subscriptions	<u>250</u>
001-2520-519-	311	Professional Services-Contractual	<u>103,700</u>
001-2520-519-	317	Utilities	<u>25,080</u>
001-2520-519-	318	Advertising	<u>2,500</u>
001-2520-519-	319	Training	<u>15,300</u>
001-2520-519-	320	Rents and Leases	<u>57,000</u>
001-2520-519-	321	Insurance, Bonds, & Property Taxes	<u>179,637</u>
001-2520-519-	332	Maint and Operation - Vehicles	<u>3,400</u>
001-2520-519-	395	Postage Expense	<u>20,150</u>
001-2520-519-	396	Copier Expenses	<u>27,000</u>

#### Total Materials, Supplies, Services

502,783

#### Total Budget

650,128

### DEPARTMENT DESCRIPTION:

Provides for expenses and services related to the overall City operations, including human resources and payroll, grant coordination and administration, City Hall operating expenses including: postage, utilities, copier, janitorial, and vehicle expenses as well as insurance policies for general liability, property/hazard, automobile, flood, windstorm, and public officials liability.

**CITY OF MARATHON**

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# **INFORMATION TECHNOLOGY**



**Budget Worksheet**  
**Fiscal Year 2014-15**

Fund: General - 001  
Department: Information Technology Services  
Division: Information Technology Services  
Division #: 3516

001-3516-519- 102 Salaries-Part Time	<u>12,051</u>	
001-3516-519- 140 Social Security	<u>922</u>	
001-3516-519- 144 Workers' Compensation	<u>33</u>	
<b>Total Personnel Costs</b>		13,006
001-3516-519- 311 Professional Services-Contractual	<u>47,690</u>	
001-3516-519- 316 Small Tools and Equipment	<u>200</u>	
001-3516-519- 331 Maint and Operation - Equipment	<u>65,047</u>	
<b>Total Materials, Supplies, Services</b>		112,937
001-3516-519- 602 Computer Equipment	<u>23,480</u>	
<b>Total Capital</b>		23,480
<b>Total Budget</b>		149,423

**DEPARTMENT DESCRIPTION:**

The Information Technology Department provides for all computer maintenance as well as maintenance of the City Web Page.

# CITY OF MARATHON

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# LEGAL



**Budget Worksheet  
Fiscal Year 2014-15**

Fund:	<u>General - 001</u>
Department:	<u>Legal</u>
Division:	<u>Legal</u>
Division #:	<u>6003</u>

001-6003-514-	311 Professional Services-Contractual	<u>395,000</u>
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<b>Total Materials, Supplies, Services</b>	395,000
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<b>Total Budget</b>	395,000
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**DEPARTMENT DESCRIPTION:**

Provides legal support and advice to the City Council, City Manager, and other departments on all legal issues affecting the City; litigates claims involving the City; prepares and approves ordinances, resolutions, and contracts; and renders legal opinions.

CITY OF MARATHON

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# NEARSHORE WATERS



## Budget Worksheet Fiscal Year 2014 - 15

Fund:	<u>General - 001</u>
Department:	<u>Ports Management</u>
Division:	<u>Nearshore Waters Management</u>
Division #:	<u>8010</u>

001-8010-579-	311 Professional Services-Contractual	<u>13,830</u>	
001-8010-579-	317 Utilities	<u>400</u>	
001-8010-579-	318 Advertising	<u>4,750</u>	
001-8010-579-	329 Maintenance of Buildings	<u>500</u>	
001-8010-579-	330 Maintenance of Structures/Grounds	<u>2,500</u>	
001-8010-579-	385 Board/Committee Expenses	<u>200</u>	
001-8010-579-	395 Postage Expense	<u>300</u>	
	<b>Total Materials, Supplies, Services</b>		22,480
	<b>Total Budget</b>		22,480

### DEPARTMENT DESCRIPTION:

To provide adequate recreational and commercial access and use of the City's near-shore waters; protect, preserve and restore the marine resources; continually assess and react to the types and quality of services desired by the community; monitor and develop programs to improve water quality; coordinate water related development and permitting of shore side uses; and to accomplish all near-shore water programs and projects in the most cost effective and efficient manner.

**CITY OF MARATHON**

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# **PARKS & RECREATION**





## Budget Worksheet Fiscal Year 2014 - 15

Fund:	<u>General - 001</u>
Department:	<u>Parks and Recreation</u>
Division:	<u>Parks and Recreation</u>
Division #:	<u>5006</u>

001-5006-572- 101 Salaries	<u>146,219</u>
001-5006-572- 102 Salaries - Part Time	<u>127,374</u>
001-5006-572- 140 Social Security	<u>20,930</u>
001-5006-572- 141 Retirement Benefits	<u>12,590</u>
001-5006-572- 142 Group Health/Dental/Life Insurance	<u>29,601</u>
001-5006-572- 144 Workers' Compensation	<u>12,640</u>

<b>Total Personnel Costs</b>	<b>349,354</b>
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001-5006-572- 302 Communications	<u>1,620</u>
001-5006-572- 308 Uniforms	<u>700</u>
001-5006-572- 311 Professional Services-Contractual	<u>481,700</u>
001-5006-572- 316 Small Tools and Equipment	<u>17,850</u>
001-5006-572- 317 Utilities	<u>119,180</u>
001-5006-572- 330 Maintenance of Structures/Grounds	<u>5,000</u>
001-5006-572- 332 Maint and Operation - Vehicles	<u>4,000</u>
001-5006-572- 345 Summer Camp Activities	<u>17,300</u>
001-5006-572- 380 Special Events and Activities	<u>80,500</u>

<b>Total Materials, Supplies, Services</b>	<b>727,850</b>
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<b>Total Budget</b>	<b>1,077,204</b>
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### DEPARTMENT DESCRIPTION:

The Parks and Recreation Services are responsible for the recreation and community cultural activities, special events programming, and parks operation and development.

**CITY OF MARATHON**

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# **PLANNING**



## Budget Worksheet Fiscal Year 2014 - 15

Fund:	General - 001	
Department:	Planning	
Division:	Planning	
Division #:	5015	

001-5015-515-	101 Salaries	205,861
001-5015-515-	102 Salaries - Part time	8,580
001-5015-515-	140 Social Security	16,405
001-5015-515-	141 Retirement Benefits	14,324
001-5015-515-	142 Group Health/Dental/Life Insurance	39,526
001-5015-515-	144 Workers' Compensation	5,086

<b>Total Personnel Costs</b>	289,782
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001-5015-515-	303 Printing and Binding	375
001-5015-515-	305 Travel, Conferences & Meetings	600
001-5015-515-	306 Memberships, Dues & Subscriptions	1,100
001-5015-515-	307 Land Steward Expense	2,850
001-5015-515-	311 Professional Services	121,950
001-5015-515-	385 Board/Committee Expenses	400
001-5015-515-	395 Postage Expense	500

<b>Total Materials, Supplies, Services</b>	127,775
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<b>Total Budget</b>	417,557
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### DEPARTMENT DESCRIPTION:

To improve the quality of life of the citizens of the City of Marathon as the City grows, while balancing economic development, the preservation/conservation of natural resources and sound City fiscal policy.

# CITY OF MARATHON

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# POLICE



# Budget Worksheet

## Fiscal Year 2014 -15

Fund: General - 001  
Department: Public Safety  
Division: Police Services  
Division #: 7007

001-7007-521 311 Professional Services-Contractual 1,582,119

**Total Materials, Supplies, Services** 1,582,119

**Total Budget** 1,582,119

### DEPARTMENT DESCRIPTION:

The Police Services, provided on a contract basis, are responsible for providing a quality community oriented police department that will enhance the community's security and be responsive to the needs of the residents.

CITY OF MARATHON

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# PUBLIC WORKS



## Budget Worksheet Fiscal Year 2014 - 15

Fund:	<u>General - 001</u>
Department:	<u>Public Works</u>
Division:	<u>Public Works</u>
Division #:	<u>5008</u>

001-5008-519- 101 Salaries	<u>136,838</u>
001-5008-519- 104 Overtime Wages	<u>6,000</u>
001-5008-519- 140 Social Security	<u>10,927</u>
001-5008-519- 141 Retirement Benefits	<u>14,284</u>
001-5008-519- 142 Group Health/Dental/Life Insurance	<u>29,607</u>
001-5008-519- 144 Workers' Compensation	<u>6,314</u>

<b>Total Personnel Costs</b>	<b>203,970</b>
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001-5008-519- 308 Uniforms	<u>500</u>
001-5008-519- 316 Small Tools and Equipment	<u>3,000</u>
001-5008-519- 317 Utilities	<u>1,200</u>
001-5008-519- 320 Rents and Leases	<u>500</u>
001-5008-519- 330 Maintenance of Structures & Grounds	<u>120,000</u>
001-5008-519- 332 Maint and Operation - Vehicles	<u>10,000</u>

<b>Total Materials, Supplies, Services</b>	<b>135,200</b>
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<b>Total Budget</b>	<b>339,170</b>
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### DEPARTMENT DESCRIPTION:

The Public Works Division is responsible for the operation and maintenance of roads, public areas and facilities, as well as beautification projects.

CITY OF MARATHON

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# CAPITAL INFRASTRUCTURE





**Capital Infrastructure Fund  
Fiscal Year 2014 - 2015**

<b>Category/Program</b>	<b>Actual FY 13</b>	<b>Adopted Budget FY 14</b>	<b>Actual YTD</b>	<b>Estimated FY 14</b>	<b>Adopted Budget FY 15</b>	<b>Budget Increase/ (Decrease)</b>
<b><u>Revenues</u></b>						
Discretionary Sales Surtaxes	\$2,410,693	\$2,466,857	\$980,019	\$2,466,857	\$2,685,377	\$218,520
State Land Acquisition Grants	-	500,000	-	-	500,000	-
Curry Hammock Park Surcharge	33,644	30,000	16,191	38,857	33,600	3,600
Florida Department of Economic Opportunity - Crane Point Zip Line Grant	8,000	719,000	-	-	-	(719,000)
Key Colony Beach Infrastructure Funds	25,000	25,000	25,000	25,000	25,000	-
TDC Grant - Ocean Front Park Ph. 2	-	37,500	37,500	37,500	-	(37,500)
NOAA Grant - Ocean Front Park Ph 2	-	30,000	30,000	30,000	-	(30,000)
TDC Grant - Ocean Front Park Ph. 3	-	155,000	-	155,000	-	(155,000)
NOAA Grant - Ocean Front Park Ph 3	-	30,000	-	30,000	-	(30,000)
FDEP Grant - Ocean Front Park Ph 3	-	100,000	-	-	-	(100,000)
TDC Grant - Ocean Front Park Ph 4	-	-	-	-	150,000	150,000
TDC Grant - Ocean Front Park Ph 5	-	-	-	-	45,900	45,900
FDEP Grant - Coco Plum Trail	-	64,000	-	-	-	(64,000)
Sea Turtle Educational Grant	-	-	-	7,000	-	-
Bureau of Beaches Grant	-	-	-	-	100,000	100,000
MC Grant for Aviation Boat Ramp	-	25,000	-	25,000	-	(25,000)
TDC Grant - Sombrero Beach Volleyball Courts	-	-	-	25,000	-	-
Interest Income	7,119	8,500	3,250	6,500	5,500	(3,000)
Private Source Contributions - (Dog Park)	-	-	25	2,025	-	-
Private Source Contributions - (Splash Park)	-	100,000	-	-	-	(100,000)
Private Source Contributions - (Ocean Front Park Ph 3)	-	-	4,000	4,000	-	-
Loan Proceeds	-	6,000,000	6,058,707	6,058,707	-	(6,000,000)
Transfer from Wastewater Utility Fund - 104th St.	-	-	-	-	375,000	375,000
Transfer from Street Maintenance Fund - 104th St.	-	-	-	-	125,000	125,000
Transfer from Vehicle & Equipment Replacement Fund	29,133	325,000	148,903	473,903	125,000	(200,000)
Transfer from Impact Fee Fund	45,853	110,000	-	65,000	157,000	47,000
Unappropriated Surplus	2,700,591	650,875	-	749,359	6,058,943	5,408,068
<b>Total Revenues</b>	<b>\$5,260,033</b>	<b>\$11,376,732</b>	<b>\$7,303,594</b>	<b>\$10,199,708</b>	<b>\$10,386,320</b>	<b>(\$990,412)</b>
<b><u>Expenses</u></b>						
Materials, Supplies, & Services	\$315	\$330	\$50	\$315	\$315	(\$15)
Capital Outlay	2,675,920	7,387,350	1,359,808	1,808,330	7,298,072	(89,278)
Non-Operating	1,834,439	2,360,268	1,266,738	2,332,120	2,408,427	48,159
Reserve for Future Appropriation	749,359	1,628,784	-	6,058,943	\$679,507	(949,277)
<b>Total Expenses</b>	<b>\$5,260,033</b>	<b>\$11,376,732</b>	<b>\$2,626,596</b>	<b>\$10,199,708</b>	<b>\$10,386,320</b>	<b>(\$990,412)</b>

## Capital Infrastructure Fund

Account Number	Description	Adopted Budget FY 15
<b><u>Revenues</u></b>		
101-312-600	Discretionary Sales Surtaxes	2,685,377
101-334-500	State Land Acquisition Grants	500,000
101-335-700	Curry Hammock Park Surcharge	33,600
101-337-101	Key Colony Beach Infrastructure Funds	25,000
101-337-700	TDC Grant - Ocean Front Park Ph. 4	150,000
101-337-700	TDC Grant - Ocean Front Park Ph. 5	45,900
101-237-702	Bureau of Beaches Grant	100,000
101-361-100	Interest Income	5,500
101-381-450	Transfer from Wastewater Utility Fund	375,000
101-381-460	Transfer from Street Maintenance Fund	125,000
101-381-440	Transfer from Vehicle & Equipment Replacement Fund	125,000
101-381-620	Transfer from Impact Fee Fund	157,000
101-389-900	Unappropriated Surplus	<u>6,058,943</u>
<b>Total Revenues</b>		10,386,320
<b><u>Expenses</u></b>		
101-6501-572-311	Professional Services-Contractual	315
101-6501-522-601	Vehicles - Marathon Fire Rescue	110,000
101-6501-524-601	Vehicles - Code	15,000
101-6501-519-604	Equipment - Parks	12,000
101-6501-522-604	Equipment - Marathon Fire Rescue	123,300
101-6501-522-612	Buildings & Improvements - Marathon Fire Rescue	127,000
101-6501-519-612	Buildings & Improvements	5,706,772
101-6501-572-614	Parks/Beaches Improvements	654,000
101-6501-538-618	Street/Sidewalk/Bridge Improvements	50,000
101-6501-515-610	Land Acquisitions	500,000
101-6501-519-912	Transfer to Debt Service Fund	1,008,131
101-6501-519-913	Transfer to Vehicle Replacement Fund	381,758
101-6501-519-918	Transfer to General Fund	368,538
101-6501-519-919	Transfer to Stormwater Utility Fund	650,000
101-6501-519-992	Reserve for Future Appropriation	<u>679,507</u>
<b>Total Expenses</b>		10,386,320

### FUND DESCRIPTION:

This fund is used to account for restricted revenues and expenditures. Revenues received in this fund are derived from the Local Government Infrastructure Surtax levied in Monroe County at a rate of 1% on all taxable purchases. Monies from this fund can only be used to finance, plan, and construct infrastructure and to acquire land for public recreation or conservation/protection of natural resources.

CITY OF MARATHON

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# STREET MAINTENANCE



**Street Maintenance Fund  
Fiscal Year 2014-2015**

<b>Category/Program</b>	<b>Actual FY 13</b>	<b>Adopted Budget FY 14</b>	<b>Actual YTD</b>	<b>Estimated FY 14</b>	<b>Adopted Budget FY 15</b>	<b>Budget Increase/ (Decrease)</b>
<b><u>REVENUES</u></b>						
Local Option Gas Tax	273,733	273,733	114,056	273,733	273,733	-
New Local Gas Tax	156,384	166,942	66,895	160,548	167,063	121
8th Cent Motor Fuel Tax	85,065	84,000	40,797	81,594	85,000	1,000
Gas Tax ILA with Monroe County	94,987	94,987	23,745	94,987	94,987	-
Non-Ad Valorem Assessment Ave K	12,308	-	(6,241)	-	-	-
Traffic Signal Maintenance Agreement	13,714	12,000	-	14,125	15,935	3,935
Traffic Light Agreement	19,110	30,000	-	30,000	30,000	-
Interest Income	3,370	2,500	939	1,878	1,850	(650)
Insurance Recovery	20,760	-	1,950	1,950	-	-
FDOT Reimbursement - Coco Plum	-	100,000	-	-	100,000	-
FDOT LAP Reimbursement - 117th st.	-	507,409	-	667,490	-	(507,409)
FDOT LAP ageement -Aviation Bike Path	-	-	-	-	100,000	100,000
FDEP Grant - Coco Plum Trail	-	-	-	-	64,000	64,000
Transfer in from Impact Fees	-	150,000	-	-	250,000	100,000
Transfer in from Vehicle Replacement	-	-	-	-	64,000	64,000
Unappropriated Surplus	<u>1,270,643</u>	<u>1,450,371</u>	<u>1,561,353</u>	<u>1,561,353</u>	<u>1,369,081</u>	<u>(81,290)</u>
<b>Total Revenues</b>	<b><u>1,950,074</u></b>	<b><u>2,871,942</u></b>	<b><u>1,803,494</u></b>	<b><u>2,887,658</u></b>	<b><u>2,615,649</u></b>	<b><u>(256,293)</u></b>
<b><u>Expenses</u></b>						
Personnel Costs	176,887	265,463	121,382	208,083	359,200	93,737
Materials, Supplies, & Services	142,882	246,100	76,705	131,494	246,700	600
Capital Outlay	60,155	1,348,000	75,527	1,179,000	1,498,000	150,000
Transfer to Vehicle Replacement Fund	8,797	-	-	-	4,953	4,953
Reserve for Future Appropriation	<u>1,561,353</u>	<u>1,012,379</u>	<u>1,529,880</u>	<u>1,369,081</u>	<u>506,796</u>	<u>(505,583)</u>
<b>Total Expenses</b>	<b><u>1,950,074</u></b>	<b><u>2,871,942</u></b>	<b><u>1,803,494</u></b>	<b><u>2,887,658</u></b>	<b><u>2,615,649</u></b>	<b><u>(256,293)</u></b>

**Street Maintenance Fund**

<b>Account Number</b>	<b>Description</b>	<b>Adopted Budget FY 15</b>
<b><u>Revenues</u></b>		
102-312-400	Local Option Gas Tax	273,733
102-312-420	New Local Gas Tax	167,063
102-335-121	8th Cent Motor Fuel Tax	85,000
102-335-490	Gas Tax ILA with Monroe County	94,987
102-344-900	Traffic Signal Maintenance Agreement	15,935
102-344-901	Traffic Light Maintenance Agreement	30,000
102-361-100	Interest Income	1,850
102-335-492	FDOT LAP Reimbursement - Coco Plum	100,000
102-335-492	FDOT LAP Reimbursement - Aviation Bike Path	100,000
102-335-491	FDEP Grant - Coco Plum Trail	64,000
102-381-250	Transfer from Impact Fee Fund	250,000
102-381-270	Transfer from Vehicle Replacement Fund	64,000
102-389-900	Unappropriated Surplus	1,369,081
<b>Total Revenues</b>		<b>2,615,649</b>
<b><u>Expenses</u></b>		
102-5025-541-101	Salaries	235,985
102-5025-541-104	Overtime	12,500
102-5025-541-140	Social Security	19,009
102-5025-541-141	Retirement Benefits	21,011
102-5025-541-142	Group Health/Dental/Life Insurance	59,078
102-5025-541-144	Worker's Compensation	11,617
102-5025-541-304	Operating Supplies	8,000
102-5025-541-308	Uniforms	400
102-5025-541-311	Professional Services-Contractual	20,000
102-5025-541-317	Utilities	83,000
102-5025-541-319	Training	3,000
102-5025-541-320	Equipment Rental	1,000
102-5025-541-330	Maintenance of Structures/Grounds	63,000
102-5025-541-331	Maintenance/Operations Equipment	48,000
102-5025-541-332	Maintenance/Operations Vehicles	20,000
102-5025-541-411	Communications	300
102-5025-541-604	Equipment	74,000
102-5025-541-612	Building - Facilities Yard	250,000
102-5025-541-618	Street/Sidewalk/Bridge Improvements	1,024,000
102-5025-541-620	Land Acquisition	150,000
102-5025-541-913	Transfer to Vehicle Replacement	4,953
102-5025-541-992	Reserve for Future Appropriation	506,796
<b>Total Expenses</b>		<b>2,615,649</b>

**FUND DESCRIPTION:**

This fund is used to account for restricted revenues and expenditures. Revenues received represent a portion of the total State Shared Revenue funds and the entire amount of the Local Option Gas Taxes. Monies from this fund can only be used for road, bike path and pedestrian walkway construction and maintenance.

# VEHICLE REPLACEMENT



**Vehicle Replacement Fund  
Fiscal Year 2014 - 2015**

<b>Category/Program</b>	<b>Actual FY 13</b>	<b>Adopted Budget FY 14</b>	<b>Actual YTD</b>	<b>Estimated FY 14</b>	<b>Adopted Budget FY 15</b>	<b>Budget Increase/ (Decrease)</b>
<b><u>Revenues</u></b>						
Interest Income	4,285	5,000	877	1,503	1,500	(3,500)
Transfer from Capital Infrastructure Fund	-	421,572	245,917	421,572	381,758	(39,814)
Transfer from Street Maintenance Fund	8,797	-	-	-	4,953	4,953
Transfer from Marina Fund	2,700	3,650	2,129	3,650	662	(2,988)
Transfer from Stormwater Utility	29,946	21,949	12,803	21,949	24,555	2,606
Transfer from Wastewater Utility	23,275	9,137	5,330	9,137	18,077	8,940
Unappropriated Surplus	1,324,587	1,041,135		1,225,219	1,209,127	167,992
<b>Total Revenues</b>	<b>1,393,590</b>	<b>1,502,443</b>	<b>267,056</b>	<b>1,683,030</b>	<b>1,640,632</b>	<b>138,189</b>
<b><u>Expenses</u></b>						
Reserve for Replacement of Vehicles	1,225,219	1,177,443	-	1,209,127	1,451,632	274,189
Transfer to Capital Infrastructure Fund	29,133	325,000	148,903	473,903	125,000	(200,000)
Transfer to Street Maintenance Fund	-	-	-	-	64,000	64,000
Transfer to General Fund	139,238	-	-	-	-	-
<b>Total Expenses</b>	<b>1,393,590</b>	<b>1,502,443</b>	<b>148,903</b>	<b>1,683,030</b>	<b>1,640,632</b>	<b>138,189</b>

## Vehicle Replacement Fund

Account Number	Description	Adopted Budget FY15
<b><u>Revenues</u></b>		
103-361-100	Interest Income	1,500
103-381-250	Transfer from Capital Infrastructure Fund	381,758
103-381-350	Transfer from Street Maintenance Fund	4,953
103-381-450	Transfer from Marina Fund	662
103-381-550	Transfer from Stormwater Utility Fund	24,555
103-381-650	Transfer from Wastewater Utility Fund	18,077
103-389-900	Unappropriated Surplus	<u>1,209,127</u>
<b>Total Revenues</b>		1,640,632
<b><u>Expenses</u></b>		
103-6701-590-915	Transfer to Capital Infrastructure Fund	125,000
103-6701-590-916	Transfer to Capital Infrastructure Fund	64,000
103-6701-590-993	Reserve-Vehicle Replacement-Stormwater Utility Fund	150,465
103-6701-590-994	Reserve-Vehicle Replacement-Wastewater Utility Fund	73,740
103-6701-590-995	Reserve-Vehicle Replacement-General Fund	112,696
103-6701-590-996	Reserve-Vehicle Replacement-Fire	915,344
103-6701-590-997	Reserve-Vehicle Replacement-Street Maint	65,449
103-6701-590-998	Reserve-Vehicle Replacement-Marina	15,376
103-6701-590-999	Reserve-Vehicle Replacement-Public Works	<u>118,562</u>
<b>Total Expenses</b>		1,640,632

### FUND DESCRIPTION:

This fund has been established to set aside reserves for the replacement of City vehicles.



CITY OF MARATHON

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# IMPACT FEES



**Impact Fees Fund**  
**Fiscal Year 2014 - 2015**

<b>Category/Program</b>	<b>Actual FY 13</b>	<b>Adopted Budget FY 14</b>	<b>Actual YTD</b>	<b>Estimated FY 14</b>	<b>Adopted Budget FY 15</b>	<b>Budget Increase/ (Decrease)</b>
<b><u>Revenues</u></b>						
Interest Income	1,307	1,400	385	660	660	(740)
Public Safety Impact Fees	26,959	27,100	36,975	41,368	27,900	800
Physical Environment Impact Fees	3,465	3,000	2,818	2,948	800	(2,200)
Transportation Impact Fees	50,839	42,800	64,454	70,758	48,300	5,500
Culture/Recreation Impact Fees	21,356	19,800	23,631	27,213	22,000	2,200
Other Impact Fees	20,692	20,700	28,825	32,893	22,600	1,900
Miscellaneous Revenue	570	-	238	238	-	-
Unappropriated Surplus	368,452	437,318		447,787	558,865	121,547
<b>Total Revenues</b>	<b>493,640</b>	<b>552,118</b>	<b>157,326</b>	<b>623,865</b>	<b>681,125</b>	<b>129,007</b>
<b><u>Expenses</u></b>						
Transfer to Capital Infrastructure Fund	45,853	110,000	-	65,000	157,000	47,000
Transfer to Street Maintenance Fund	-	150,000	-	-	250,000	100,000
Reserve for Future Appropriation	447,787	292,118		558,865	274,125	(17,993)
<b>Total Expenses</b>	<b>493,640</b>	<b>552,118</b>	<b>-</b>	<b>623,865</b>	<b>681,125</b>	<b>129,007</b>

# **Impact Fees Fund** **Fiscal Year 2014-15**

<b>Description</b>		<b>Adopted Budget FY 15</b>
104-361-100	Interest Income	660
104-324-110/120	Public Safety Impact Fees	27,900
104-324-210/220	Physical Environment Impact Fees	800
104-324-310/320	Transportation Impact Fees	48,300
104-324-410/420	Economic Environment Impact Fees	22,000
104-324-710/720	Other Impact Fees	22,600
104-389-900	Unappropriated Surplus	558,865
<b>Total Revenues</b>		681,125
104-5030-519-910	Transfer to Street Maintenance Fund	250,000
104-5030-519-915	Transfer to Capital Infrastructure Fund	157,000
104-5030-519-990	Reserve-Public Safety Impact Fees	42,150
104-5030-519-991	Reserve-Physical Environmental Impact Fees	27,061
104-5030-519-994	Reserve-Library Impact Fees	9,946
104-5030-519-995	Reserve-Other Impact Fees	179,298
104-5030-519-996	Reserve-Industrial Safety Impact Fees	3,733
104-5030-519-997	Reserve-Transportation Impact Fees	11,334
104-5030-519-999	Reserve-Culture/Recreation Impact Fees	603
<b>Total Non Operating Expenses</b>		681,125
<b>Total Expenses</b>		681,125

## **FUND DESCRIPTION:**

The Impact Fees Fund was established to set aside funds for future transportation, parks, or public safety projects. Revenue for this fund is received from the assessment of impact fees during the building permit process.

CITY OF MARATHON

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# RESTORATION



**Restoration Fund**  
**Fiscal Year 2014 - 2015**

<b>Category/Program</b>	<b>Actual FY 13</b>	<b>Budget FY 14</b>	<b>Actual YTD</b>	<b>Estimated FY 14</b>	<b>Adopted Budget FY 15</b>	<b>Budget Increase/ (Decrease)</b>
<b><u>Revenues</u></b>						
Mitigation Fees	925	-	-	-	-	-
Interest Income	170	200	71	122	120	(80)
Transfer in from Wastewater	-	-	-	-	-	-
Unappropriated Surplus	100,263	101,464	101,358	101,358	101,480	16
<b>Total Revenues</b>	<b>101,358</b>	<b>101,664</b>	<b>101,429</b>	<b>101,480</b>	<b>101,600</b>	<b>(64)</b>
<b><u>Expenses</u></b>						
Personnel Costs	-	-	-	-	-	-
Materials, Supplies, & Services	-	25,000	-	-	25,000	-
Reserve for Future Appropriation	101,358	76,664	101,429	101,480	76,600	(64)
<b>Total Expenses</b>	<b>101,358</b>	<b>101,664</b>	<b>101,429</b>	<b>101,480</b>	<b>101,600</b>	<b>(64)</b>

**Restoration Fund  
Fiscal Year 2014-15**

<b>Account Number</b>	<b>Description</b>	<b>Adopted Budget FY 15</b>	
<b><u>Revenues &amp; Other Sources</u></b>			
106-361-100	Interest Income	120	
106-389-900	Unappropriated Surplus	<u>101,480</u>	
	<b>Total Revenues &amp; Other Sources</b>		101,600
<b><u>Expenses &amp; Other Sources</u></b>			
106-0000-539-300	Restoration Project	25,000	
106-0000-539-992	Reserve for Future Appropriation	<u>76,600</u>	
	<b>Total Expenses &amp; Other Sources</b>		101,600

CITY OF MARATHON

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# COMMUNITY DEVELOPMENT BLOCK GRANT



**Community Development Block Grant Fund**  
**Fiscal Year 2014 - 2015**

<b>Category/Program</b>	<b>Actual FY 13</b>	<b>Budget FY 14</b>	<b>Actual YTD</b>	<b>Estimated FY 14</b>	<b>Adopted Budget FY 15</b>	<b>Budget Increase/ (Decrease)</b>
<b><u>Revenues</u></b>						
CDBG - Lateral Connection Grant Revenue	129,852	521,080	47,790	47,790	425,551	(95,529)
Interest Income	179	-	81	-	-	-
Fund Balance	116,667	84,586	119,224	116,666	52,641	(31,945)
<b>Total Revenues</b>	<b>246,698</b>	<b>605,666</b>	<b>167,095</b>	<b>164,456</b>	<b>478,192</b>	<b>(127,474)</b>
<b><u>Expenses</u></b>						
Personnel Costs	-	-	-	-	-	-
Materials, Supplies, & Services	127,474	605,666	41,640	114,373	478,192	(127,474)
Fund Balance	119,224	-	125,455	52,641	-	-
<b>Total Expenses</b>	<b>246,698</b>	<b>605,666</b>	<b>167,095</b>	<b>114,373</b>	<b>478,192</b>	<b>(127,474)</b>



**Community Development Block Grant  
Fiscal Year 2014-15**

<b>Account Number</b>	<b>Description</b>	<b>Adopted Budget FY 15</b>	
<b><u>Revenues</u></b>			
115-331-911	CDBG - WW Lateral Connections Grant Revenue	425,551	
115-331-900	Unappropriated Surplus	52,641	
	<b>Total Revenues</b>		478,192
<b><u>Expenses</u></b>			
115-6250-519-801	Administrative Grant	62,165	
115-6250-591-803	Sewer Hookup Grants	416,027	
	<b>Total Expenses</b>		478,192

**CITY OF MARATHON**

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# **DEBT SERVICE**



**Debt Service Fund  
Fiscal Year 2014 - 2015**

<b>Category/Program</b>	<b>Actual FY 13</b>	<b>Adopted Budget FY 14</b>	<b>Actual YTD</b>	<b>Estimated FY 14</b>	<b>Adopted Budget FY 15</b>	<b>Budget Increase/ (Decrease)</b>
<b><u>Revenues</u></b>						
Transfer from Capital Infrastructure Fund	943,369	1,042,010	730,952	1,013,862	1,008,131	(33,879)
<b>Total Revenues</b>	<b>943,369</b>	<b>1,042,010</b>	<b>730,952</b>	<b>1,013,862</b>	<b>1,008,131</b>	<b>(33,879)</b>
<b><u>Expenses</u></b>						
Personnel Costs	-	-	-	-	-	-
Materials, Supplies, & Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	943,369	1,042,010	730,952	1,013,862	1,008,131	(33,879)
Non-Operating	-	-	-	-	-	-
<b>Total Expenses</b>	<b>943,369</b>	<b>1,042,010</b>	<b>730,952</b>	<b>1,013,862</b>	<b>1,008,131</b>	<b>(33,879)</b>

**Debt Service Fund  
Fiscal Year 2014-15**

<b>Account Number</b>	<b>Description</b>	<b>Adopted Budget FY 15</b>
<b><u>Revenues</u></b>		
210-381-250	Transfer from Capital Infrastructure Fund	<u>1,008,131</u>
	<b>Total Revenues</b>	1,008,131
<b><u>Expenses</u></b>		
210-6190-517-702	Debt Service	<u>1,008,131</u>
	<b>Total Expenses</b>	1,008,131

**FUND DESCRIPTION:**

The Debt Service Fund is used to account for the payment of principal, interest and expenditures on long term debt other than debt payable from the operations of the Proprietary Funds.

# CITY OF MARATHON

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# MARINA



**Marina Enterprise Fund**  
**Fiscal Year 2014 - 2015**  
**Budgeted Revenues, Expenditures and Changes in Cash Position**

	<b>Actual FY13</b>	<b>Budget FY14</b>	<b>Actual YTD</b>	<b>Estimated FY14</b>	<b>Adopted Budget FY15</b>
<b><u>Cash &amp; Cash Equivalents, Beginning</u></b>	406,167	509,842	509,842	789,306	962,135
<b><u>Operating Revenues</u></b>					
Seawall	71,082	70,000	54,538	71,000	75,000
Dinghy	37,913	32,000	57,420	68,904	65,000
Moorings	488,634	475,000	389,367	488,000	513,250
Parking	5,346	4,500	4,603	5,300	5,000
Storage Units	18,909	17,500	12,215	18,900	20,000
Pump Outs	7,086	7,000	5,541	7,000	7,500
Marina Sales	8,379	13,150	7,440	11,500	10,250
Miscellaneous Revenue	11,605	6,700	5,405	8,300	6,500
Laundry Machines	46,947	43,000	44,131	64,000	56,500
<b>Total Operating Revenues</b>	<b>695,901</b>	<b>668,850</b>	<b>580,660</b>	<b>742,904</b>	<b>759,000</b>
<b><u>Operating Expenditures</u></b>					
Personnel Costs	334,335	362,489	186,082	328,998	388,948
Materials, Supplies, & Services	235,056	299,600	97,380	266,937	335,258
<b>Total Operating Expenditures</b>	<b>569,391</b>	<b>662,089</b>	<b>283,462</b>	<b>595,935</b>	<b>724,206</b>
<b><u>Non Operating Revenues (Expenses)</u></b>					
Interest Income	808	850	377	754	750
Insurance Recovery	2,850	-	-	-	-
Boater Improvement Fund Grant	-	-	-	-	24,000
CVA Grant - New Pump-out Boat	93,000	-	-	-	-
CVA Grant - Operations & Maintenance for Vessel Pump-out	39,154	58,445	8,714	34,856	68,000
FWC Grant - Mooring Field	-	45,000	-	45,000	45,000
Capital Outlay	(105,947)	(1,100)	-	(1,100)	(45,440)
<b>Total Non Operating Revenue (Expense)</b>	<b>29,865</b>	<b>103,195</b>	<b>9,091</b>	<b>79,510</b>	<b>92,310</b>
<b><u>Income (loss) Before Transfers and Capital Contributions</u></b>	<b>156,375</b>	<b>109,956</b>	<b>306,289</b>	<b>226,479</b>	<b>127,104</b>
<b><u>Transfers and Capital Contributions</u></b>					
Transfer to Vehicle Replacement Fund	(2,700)	(3,650)	(1,825)	(3,650)	(662)
Transfer to General Fund	(50,000)	(50,000)	(25,000)	(50,000)	(50,000)
<b>Total Change in Cash Position</b>	<b>103,675</b>	<b>56,306</b>	<b>279,464</b>	<b>172,829</b>	<b>76,442</b>
<b><u>Cash &amp; Cash Equivalents, Ending</u></b>	<b>509,842</b>	<b>566,148</b>	<b>789,306</b>	<b>962,135</b>	<b>1,038,577</b>

# Budget Worksheet

## Fiscal Year 2014 - 15

Fund:	Marina - 410
Department:	Ports Management
Division:	Marina
Division #:	8011

OPERATING EXPENDITURES			
410-8011-575-	101 Salaries	218,765	
410-8011-575-	102 Salaries - Part Time	51,656	
410-8011-575-	104 Salaries-Overtime	750	
410-8011-575-	106 Holiday Pay	2,500	
410-8011-575	140 Social Security	20,936	
410-8011-575	141 Retirement Benefits	21,877	
410-8011-575-	142 Group Health/Dental/Life Insurance	58,884	
410-8011-575-	144 Workers' Compensation	12,080	
410-8011-575-	145 Unemployment Compensation	1,500	
	<b>Total Personnel Costs</b>		388,948
410-8011-575-	302 Communications	4,682	
410-8011-575-	303 Printing and Binding	0	
410-8011-575-	304 Office/Operating Supplies	12,900	
410-8011-575-	308 Uniforms	600	
410-8011-575-	311 Professional Services-Contractual	41,800	
410-8011-575-	316 Small Tools and Equipment	7,760	
410-8011-575-	317 Utilities	67,000	
410-8011-575-	318 Advertising	3,100	
410-8011-575-	321 Insurance, Bonds, & Property Taxes	57,681	
410-8011-575-	329 Maintenance of Buildings	18,650	
410-8011-575-	330 Maintenance of Structures/Grounds	2,885	
410-8011-575-	331 Maint and Operation - Equipment	94,050	
410-8011-575-	332 Maint and Operation - Vehicles	1,400	
410-8011-575-	375 Contingency	20,000	
410-8011-575-	395 Postage Expense	250	
410-8011-575-	396 Copier Expenses	2,500	
	<b>Total Materials, Supplies, Services</b>		335,258
410-8011-575-	600 Kayak Launch	38,340	
410-8011-575-	601 Equipment - Waste Pumps	6,000	
410-8011-575-	602 Computer Equipment	1,100	
	<b>Total Capital Outlay</b>		45,440
410-8011-575-	913 Transfer to Vehicle Replacement Fund	662	
410-8011-575-	918 Transfer to General Fund	50,000	
	<b>Total Non-Operating</b>		50,662
	<b>Total Budget</b>		820,308

### DEPARTMENT DESCRIPTION:

To provide a safe and effective anchorage and mooring program for the City.

CITY OF MARATHON

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# STORMWATER





**Stormwater Utility Enterprise Fund**  
**Fiscal Year 2014 - 2015**  
**Budgeted Revenues, Expenditures and Changes in Cash Position**

	<b>Actual FY13</b>	<b>Adopted Budget FY14</b>	<b>Actual YTD</b>	<b>Estimated FY14</b>	<b>Adopted Budget FY15</b>
<b><u>Cash &amp; Cash Equivalents, Beginning</u></b>	7,087,273		2,186,094	2,186,094	1,980,656
<b><u>Operating Expenditures</u></b>					
Personnel Costs	118,570	106,641	71,592	127,311	80,492
Materials, Supplies, & Services	79,683	241,480	66,507	219,735	211,770
<b>Total Operating Expenditures</b>	198,253	348,121	138,099	347,046	292,262
<b><u>Non Operating Revenues (Expenses)</u></b>					
Interest Income	9,538	11,500	1,829	3,135	3,000
Assessments: Non Ad Valorem	1,035,370	1,011,000	919,435	1,030,000	1,008,664
Capital Outlay	(114,776)	(508,500)	(1,300)	(19,578)	(125,200)
Loan Proceeds	3,438,437	-	-	-	-
Debt Service & Advance Refunding's	(8,096,318)	(1,450,000)	(549,410)	(1,450,000)	(1,490,473)
Total Non Operating Revenue (Expenses)	(3,727,749)	(936,000)	370,555	(436,443)	(604,009)
<b><u>Transfers and Capital Contributions</u></b>					
Transfer in from Capital Infrastructure	650,000	650,000	325,000	650,000	650,000
Transfer out to General Fund	(50,000)	(50,000)	(25,000)	(50,000)	(50,000)
Transfer out to Vehicle Replacement Fund	(29,946)	(21,949)	(12,804)	(21,949)	(24,555)
Transfer to WW fund (repayment of interim borrowings)	(1,545,232)	-	-	-	-
Total Transfers and Capital Contributions	(975,178)	578,051	287,196	578,051	575,445
<b>Total Change in Cash Position</b>	(4,901,180)	(706,070)	519,652	(205,438)	(320,826)
<b><u>Cash &amp; Cash Equivalents, Ending</u></b>	2,186,094	(706,070)	2,705,745	1,980,656	1,659,830

# Budget Worksheet

## Fiscal Year 2014 - 15

Fund:	Stormwater Utility	
Fund #:	430	
Department #:	6910	

### OPERATING EXPENDITURES

430-6910-538	101	Salaries	57,485
430-6910-538	140	Social Security	4,398
430-6910-538	141	Retirement Benefits- City Contribution	3,657
430-6910-538	142	Group Health/ Dental/ Life/ AD&D	12,811
430-6910-538	144	Worker's Compensation	2,142
<b>Total Personnel</b>			80,492
430-6910-538	304	Operating Supplies	500
430-6910-538	305	Travel, Conferences & Meetings	3,375
430-6910-538	306	Memberships & Dues	350
430-6910-538	308	Uniforms	200
430-6910-538	311	Professional Services-Contractual	147,940
430-6910-538	316	Small Tools & Equipment	2,000
430-6910-538	319	Training	2,000
430-6910-538	330	Maintenance of Structures/Grounds	28,000
430-6910-538	331	Maintenance and Operation - Equipment	2,200
430-6910-538	332	Maintenance and Operation - Vehicles	25,025
430-6910-538	411	Communications	180
<b>Total Materials, Supplies, Services</b>			211,770
<b>Total Operating Expenditures</b>			292,262

### INVESTMENT IN CAPITAL ASSETS

430-6910-538	604	Equipment	1,000
430-6910-538	619	Stormwater Improvements	124,200
<b>Total Capital</b>			125,200

### TRANSFERS AND DEBT SERVICE

430-6910-538	720	Debt Service	1,490,473
430-6910-538	913	Transfer to Vehicle Replacement Fund	24,555
430-6910-538	918	Transfer to General Fund	50,000
<b>Total Budget</b>			1,565,028
<b>Total Budget</b>			1,982,490

CITY OF MARATHON

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# WASTEWATER



**Wastewater Utility Enterprise Fund**  
**Fiscal Year 2014-2015**  
**Budgeted Revenues, Expenditures and Changes in Cash Position**

[illegible]

# Budget Worksheet

## Fiscal Year 2014 - 2015

Fund: Wastewater Utility  
Fund #: 450  
Department #: 6920

### OPERATING EXPENDITURES

450-6920-535	101	Salaries	493,646	
450-6920-535	104	Overtime	12,800	
450-6920-535	140	Social Security	38,743	
450-6920-535	141	Retirement Benefits- City Contribution	0	
450-6920-535	142	Group Health/Dental/Life Insurance	116,185	
450-6920-535	144	Worker's Compensation	16,849	
		<b>Total Personnel</b>		678,222
450-6920-535	304	Office Operating Supplies	3,800	
450-6920-535	305	Travel, Conference & Meetings	20,000	
450-6920-535	306	Memberships, Dues and Subscriptions	594	
450-6920-535	308	Uniforms	2,000	
450-6920-535	311	Professional Services-Contractual	737,820	
450-6920-535	312	O&M Contract	935,153	
450-6920-535	313	Sludge Hauling	53,208	
450-6920-535	314	Dewatering O&M Contract	353,000	
450-6920-535	318	Advertising	950	
450-6920-535	319	Training	16,200	
450-6920-535	331	Maintenance and Operation - Software & Licenses	14,700	
450-6920-535	332	Maintenance and Operation - Vehicles	31,585	
450-6920-535	395	Postage	6,500	
450-6920-535	411	Communications	22,376	
450-6920-535	431	Utilities	466,063	
450-6920-535	432	Solid Waste Dumpster	30,483	
450-6920-535	440	Rents & Leases	34,241	
450-6920-535	452	General Liability Insurance	59,490	
450-6920-535	453	Property Insurance	14,296	
450-6920-535	454	Windstorm Insurance	30,000	
450-6920-535	455	Pollution Liability	2,745	
450-6920-535	456	Flood	86,000	
450-6920-535	457	Fuel Tank Insurance	1,275	
450-6920-535	458	Vehicle Insurance	20,428	
450-6920-535	461	Repair & Maintenance - Equipment	262,684	
450-6920-535	462	Repair & Maintenance - Buildings	120,998	
450-6920-535	463	Repair & Maintenance - Collection System	176,764	
450-6920-535	521	Fuel	19,100	
450-6920-535	522	Chemicals	333,319	
450-6920-535	523	Operating Supplies	22,300	
450-6920-535		Operational Contingency	100,000	
		<b>Total Materials, Supplies, Services</b>		3,978,072
		<b>Total Operating Expenditures</b>		4,656,294

### INVESTMENT IN CAPITAL ASSETS

450-6920-535	601	Equipment: Vehicles	1,427,500	
450-6920-535	602	Equipment: Computer Hardware	38,800	
450-6920-535	604	Equipment	39,800	
450-6920-535	619	Wastewater Improvements	16,308,000	
450-6920-535	620	Land Acquisition - lease / purchase	375,000	
		<b>Total Capital</b>		18,189,100

### TRANSFERS AND DEBT SERVICE

450-6920-535	720	Debt Service	4,123,833	
450-6920-535	913	Transfer to Vehicle Replacement Fund	18,077	
450-6920-535	918	Transfer to General Fund	200,000	
450-6920-535	919	Transfer to Repair & Replacement Fund	309,651	
		<b>Total Transfers and Debt Service</b>		4,651,561

**Total Budget** 27,496,956

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## GLOSSARY OF TERMS

- **Adopted Budget** – The budget approved by City Council and enacted via a budget appropriation resolution.
  - **Ad Valorem Taxes** – Property taxes calculated as a percentage of the value of real or personal property. The percentage is expressed in mills (thousandths of dollars).
  - **Appropriation** – An authorization made by City Council which permits the City administrative staff to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.
  - **Appropriation or Budget Resolution** – The official enactment by City Council establishing the legal authority for City administrative staff to obligate and expend resources.
  - **Assessed Value** – The fair market value placed by the Monroe County Property Appraiser on personal and real property owned by taxpayers. This valuation is used to determine taxes levied upon the property.
  - **Budget** – A plan of financial operation comprised of an estimate of proposed expenditures for a fiscal year and the proposed means of financing those expenditures (revenue estimates).
  - **Budget Calendar** – The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.
  - **Budget Document** – The official written statement prepared by the City's administrative staff which presents the proposed budget to the City Council.
  - **Capital Assets** – City assets of significant value and having a useful life of more than one year, also referred to as fixed assets.
  - **Capital Improvement Program** – A plan for capital expenditures, to be incurred each year over a fixed period of several future years, which sets forth each capital project, identifies the expected beginning and ending date for each project, the amount to be expended in each year and the method of financing those expenditures.
  - **Capital Projects** – Projects which purchase or construct capital assets. Typically, a capital project encompasses the purchase of land and/or the construction of a building or facility or infrastructure improvement.
  - **Contingency** – A budget allocation for emergencies or unforeseen expenditures not otherwise budgeted.
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- **Debt Service** – Payment of interest and repayment of principal on City debt according to a predetermined schedule.
  - **Depreciation** – (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action or the physical elements, inadequacy or obsolescence, or (2) the portion of the cost of a capital asset which is charged as an expense during a fiscal period.
  - **Encumbrances** – Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced.
  - **Enterprise Funds** – A type of proprietary fund set up to account for the financing of services to the general public where all or most of the operating expenses involved are recovered in the form of user charges. Included in this category is the Marina Fund.
  - **Estimated Revenues** – Projections of funds to be received during the fiscal year.
  - **Expenditures** – The cost of goods received or services rendered including operating expenses, capital outlays, and debt service whether payment for such goods and services have been made or not.
  - **Fiscal Year** – An accounting period extending from October 1 to the following September 30 for the City of Marathon.
  - **Fund** – A fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources along with all related liabilities and residual equities or balances and related changes. These accounts are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
  - **Fund Balance** – Fund equity for governmental and trust funds which reflect the accumulated excess of revenues and other financing sources over expenditures and other uses for general governmental functions.
  - **General Fund** – A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the City, which are not accounted for in the proprietary funds. The primary sources of revenue for this fund are local taxes and intergovernmental revenue.
  - **Grant** – A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the Federal and State governments for specified purposes.
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- **Object of Expenditure** – Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include:
    - Personnel Costs
    - Materials, Supplies and Services
    - Capital Outlay
    - Debt Service
    - Non-Operating
  - **Operating Budget** – The budget reflecting the cost next fiscal year to operate the various programs approved and funded this fiscal year.
  - **Proprietary Funds** – A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the City include the Enterprise Fund.
  - **Recommended Budget** – The budget proposed by the City Manager to City Council for adoption.
  - **Revenue** – A term used to represent income to a specific fund or an increase in the fund's assets.
  - **Tax Levy** – The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.
  - **Tax Rate** – The rate per \$1,000 of assessed value (less tax exemptions) at which taxes are levied on real and personal property. Tax rates are established by resolution.
  - **Unappropriated Surplus** – The funds remaining from prior fiscal years as a result of either higher revenues than budgeted or expenditures less than appropriations.
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