

City of Marathon



**Fiscal Year
2015-2016
Budget**

City of Marathon Budget



Fiscal Year
October 1, 2015 through September 30, 2016

City Council

Christopher M. Bull, Mayor
Mark Senmartin, Vice-Mayor
Richard Keating, Council Member
Bill Kelly, Council Member
Dr. Dan Zieg, Council Member

City Manager

Mike Puto

City Clerk
Diane Clavier

Finance Director
Jennifer Johnson
Bishop, Rosasco & Co.
CPAs

City Attorney
David Migut

**General Fund
Revenue Summary
Fiscal Year 2015-2016**

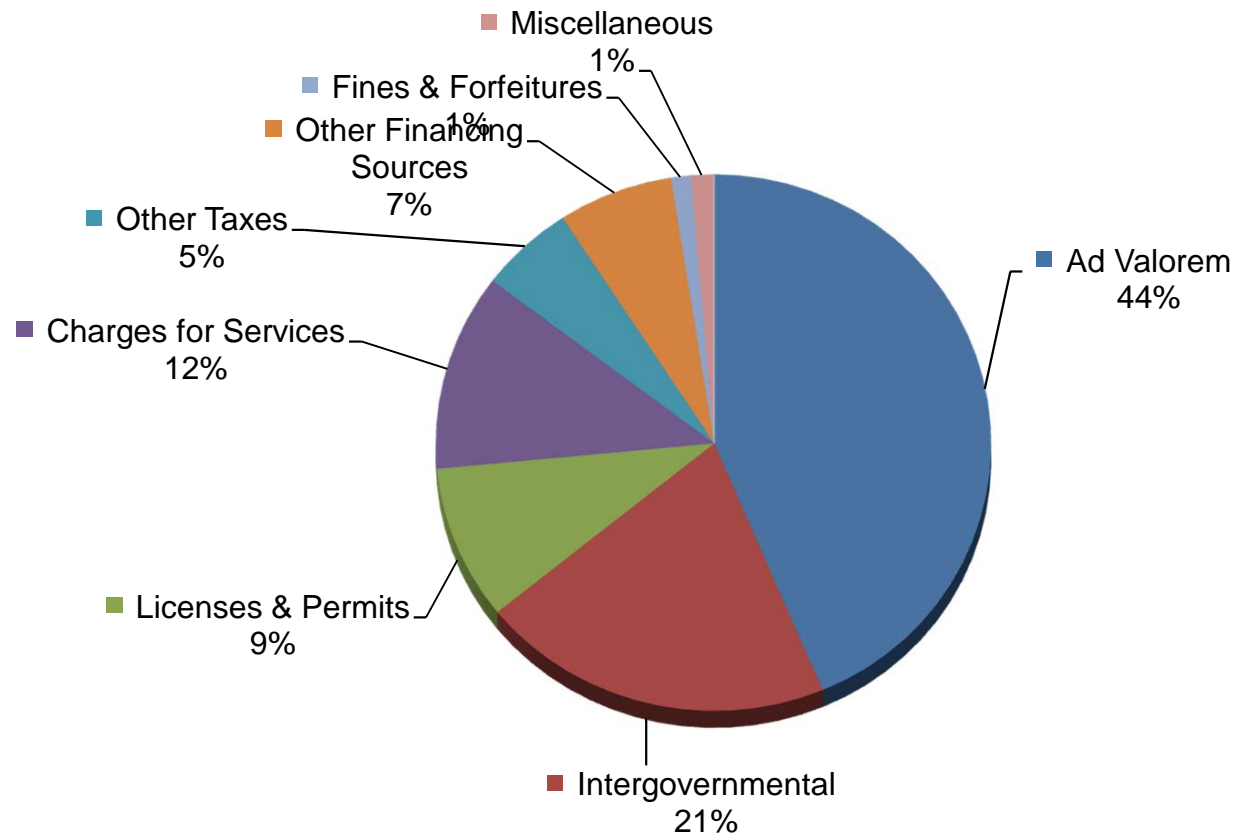
Category/Program	Actual Revenue FY 14	Adopted Budget FY 15	Actual Revenue FY15 YTD	Estimated Revenue FY 15	Budget FY 16	Budget Increase/ (Decrease)
<u>General Fund:</u>			FY 15 DR 420 Gross Value		\$2,015,957,821	
			FY 15/16 Preliminary Millage Rate:		2.3000	
			FY 15/16 Roll Back Millage Rate:		2.1814	
			Percentage (Under)/Over Rollback:		5.44%	
Ad Valorem Taxes (97% collection rate)	3,954,562	4,202,734	4,030,987	4,203,722	4,497,602	294,868
Ad Valorem Taxes - Delinquent	24,138	11,000	1,568	1,607	1,500	(9,500)
Communications Tax	508,840	511,097	445,972	594,629	564,435	53,338
Total Taxes	4,487,540	4,724,831	4,478,527	4,799,958	5,063,537	338,706
Local Business Tax (County Occupational Licenses)	42,006	40,000	9,387	42,000	42,000	2,000
Building Permit Fees	662,325	550,000	724,156	784,156	570,000	20,000
Building Training Fees	2,553	1,500	1,402	2,103	1,500	-
Dog Friendly Permits	300	600	100	300	300	(300)
Taxi Permits	2,620	3,750	555	2,600	2,600	(1,150)
Vacation Rental Permit Fees	147,592	136,000	177,410	178,810	220,500	84,500
FEMA Inspection Fees	75	150	150	150	150	-
FEMA FWS Review & Processing Fees	3,900	5,600	4,100	4,650	3,900	(1,700)
Planning & Zoning Fees	87,090	46,000	72,224	88,299	50,000	4,000
Commercial & Vacation Rental Fire Inspection Fees	17,991	20,000	54,547	60,547	66,150	46,150
Total License and Permits	966,452	803,600	1,044,031	1,163,615	957,100	153,500
FEMA Grant-Federal & State	73,607	-	-	-	-	-
Highway Beautification Council Grant	-	100,000	-	-	-	(100,000)
USDA Florida Urban and Community Forestry Grant	-	20,000	-	-	-	(20,000)
Canal Restoration Grant	-	-	-	-	100,000	100,000
DEO Grant for City Master Plan	-	45,000	-	-	-	(45,000)
Fire Insurance Premium Tax	237,046	-	-	-	-	-
Sales Tax Revenue - State Revenue Sharing	245,165	250,222	205,609	274,145	296,798	46,576
Fuel and Motor Fuel Tax - State Revenue Sharing	89	100	27	77	39	(61)
Mobile Home License	4,270	4,000	4,600	4,735	4,250	250
Alcoholic Beverage License	13,479	11,500	11,808	13,481	13,480	1,980
Half Cent Sales Tax	1,398,617	1,438,235	1,103,558	1,471,411	1,579,818	141,583
Firefighter Supplemental Comp	7,823	5,500	4,080	7,893	7,900	2,400
Tourist Development Council Grant	108,021	108,021	50,227	108,021	108,021	-
Payment in Lieu of Taxes-Local Units	11,422	11,422	11,422	11,422	11,422	-
Total Intergovernmental Revenue	2,099,540	1,994,000	1,391,331	1,891,185	2,121,728	127,728

**General Fund
Revenue Summary
Fiscal Year 2015-2016**

Category/Program	Actual Revenue FY 14	Adopted Budget FY 15	Actual Revenue FY15 YTD	Estimated Revenue FY 15	Budget FY 16	Budget Increase/ (Decrease)
Election Fees	1,620	-	-	-	-	-
Key Colony Beach Fire/EMS	500,000	500,000	500,000	500,000	500,000	-
Fire Watch Fees	200	-	2,000	2,000	-	-
EMS Services	288,759	525,000	537,844	567,125	525,000	-
Mangrove Trimming	-	198,288	53,312	53,312	144,976	(53,312)
Start Smart Youth Sports	560	1,000	480	720	800	(200)
Camp Program Fees	37,890	26,000	30,786	30,786	40,000	14,000
Miscellaneous Recreation Program Revenue	6,455	6,700	8,280	8,280	6,500	(200)
Miscellaneous Event Fees	595	650	665	725	650	-
Adult Sports Programs	4,034	3,800	2,090	4,055	4,000	200
Total Charges for Services	840,113	1,261,438	1,135,457	1,167,003	1,221,926	(39,512)
Traffic Court Fines	50,262	49,000	57,559	61,745	60,000	11,000
Code Enforcement Fines	110,150	50,000	121,119	152,119	50,000	-
Local Ordinance Parking Fines	4,237	5,000	3,240	4,320	4,300	(700)
Fines - Local Training	4,501	3,700	4,195	5,593	4,500	800
Total Fines and Forfeits	169,150	107,700	186,113	223,777	118,800	11,100
Interest Income	3,219	4,500	4,331	4,775	4,500	-
Rents & Other	8,800	9,600	8,000	9,600	9,600	-
Insurance Recovery	750	-	2,924	2,924	-	-
BP Settlement Proceeds	-	-	-	163,678	-	-
Contributions	150	-	5,450	5,450	100,000	100,000
Miscellaneous Revenue	24,785	30,000	23,394	23,394	25,000	(5,000)
Total Miscellaneous Revenues	37,704	44,100	44,099	209,821	139,100	95,000
Transfer from Stormwater Utility Fund	50,000	50,000	37,500	50,000	50,000	-
Transfer from Capital Infrastructure Fund	262,264	368,538	-	281,811	388,017	19,479
Transfer from Wastewater Enterprise Fund	200,000	200,000	150,000	200,000	200,000	-
Administrative Fee-Marina	50,000	50,000	37,500	50,000	50,000	-
Total Other Sources	562,264	668,538	225,000	581,811	688,017	19,479
Total General Fund Revenues	\$ 9,162,763	\$ 9,604,207	\$ 8,504,558	\$ 10,037,170	\$ 10,310,208	\$ 706,001
Unappropriated Surplus (Fund Balance), October 1	2,946,345	3,088,252	-	3,079,340	3,503,042	414,790
Reserved Fund Balance, October 1	102,627	102,627	-	262,386	262,386	159,759
Total Fund Balance, October 1	3,048,972	3,190,879	-	3,341,726	3,765,428	574,549
Total General Fund Revenues and Fund Balance	\$ 12,211,735	\$ 12,795,086	\$ 8,504,558	\$ 13,378,896	\$ 14,075,636	\$ 1,280,550

General Fund
Revenue Summary
Fiscal Year 2014-15

General Fund Revenues

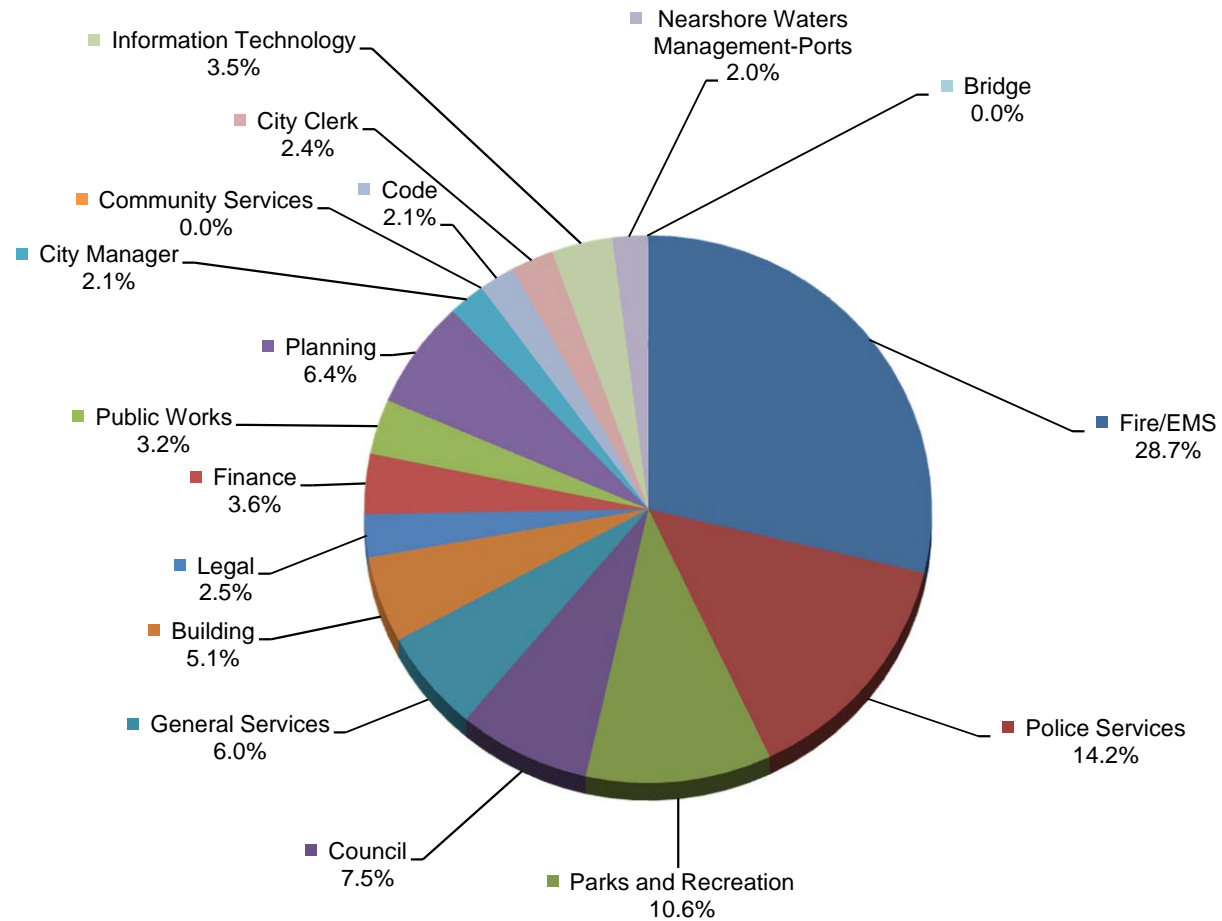


**General Fund
Expenditure Summary
Fiscal Year 2015-2016**

Category/Program	Actual Expenditures FY 14	Adopted Budget FY 15	Actual Expenditures FY15 YTD	Estimated Expenditures FY 15	Budget FY 16	Budget Increase/ (Decrease)
General Fund:						
Bridge	\$ 2,875	\$ 6,688	\$ 5,431	\$ 6,872	\$ 3,938	\$ (2,750)
Building	435,544	441,449	367,445	440,960	569,572	128,123
City Clerk	179,382	221,393	181,358	217,693	270,084	48,691
City Manager	178,046	235,958	145,707	177,295	236,682	724
Code	172,245	223,515	149,672	180,104	232,101	8,586
Community Services	163,081	-	-	-	-	-
Council	548,779	816,399	522,869	627,820	845,200	28,801
Finance	364,288	327,031	295,907	326,256	398,810	71,779
Fire/EMS	2,822,519	3,103,234	2,383,173	3,077,576	3,220,835	117,601
General Services	526,494	650,128	509,623	611,300	673,189	23,061
Information Technology	115,586	149,423	124,230	149,076	390,431	241,008
Legal	413,574	395,000	284,044	359,069	283,557	(111,443)
Nearshore Waters Management-Ports	18,756	22,480	13,553	21,465	224,550	202,070
Non-Departmental	90,224	-	-	-	-	-
Parks and Recreation	960,103	1,077,204	926,089	1,111,773	1,184,903	107,699
Planning	217,248	615,845	279,453	389,790	715,087	99,242
Police Services	1,435,412	1,582,119	1,450,276	1,582,119	1,595,048	12,929
Public Works	225,854	339,170	263,429	334,300	364,003	24,833
Total Expenditures	8,870,009	10,207,036	7,902,259	9,613,468	11,207,990	1,000,954
Reserved Fund Balance @ September 30	262,386	102,627		262,386	262,386	159,759
Unreserved Fund Balance @ September 30	3,079,340	2,485,423		3,503,042	2,605,260	119,837
Total Fund Balance, Sept 30	3,341,726	2,588,050		3,765,428	2,867,646	279,596
TOTAL - GENERAL FUND	\$ 12,211,735	\$ 12,795,086	\$ 7,902,259	\$ 13,378,896	\$ 14,075,636	\$ 1,280,550

General Fund
Expenditure Summary
Fiscal Year 2015-2016

GENERAL FUND EXPENDITURES



CITY OF MARATHON

BRIDGE



Budget Worksheet
Fiscal Year 2015 - 16

Fund:	<u>General - 001</u>
Department:	<u>Ports Management</u>
Division:	<u>Bridge</u>
Division #:	<u>8009</u>

001-8009-541- 321	Insurance	<u>2,888</u>	
001-8009-541- 330	Maintenance of Structures/Grounds	<u>1,050</u>	
	Total Materials, Supplies, Services		3,938
	Total Budget		3,938

DEPARTMENT DESCRIPTION:

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

CITY OF MARATHON

BUILDING



Budget Worksheet

Fiscal Year 2015 - 2016

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

001-5010-524- 101 Salaries	<u>363,585</u>
001-5010-524- 102 Salaries - Part Time	<u>39,204</u>
001-5010-524- 140 Social Security	<u>30,813</u>
001-5010-524- 141 Retirement Benefits	<u>21,259</u>
001-5010-524- 142 Group Health/Dental/Life Insurance	<u>75,918</u>
001-5010-524- 144 Workers' Compensation	<u>5,817</u>

Total Personnel Costs	536,596
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001-5010-524- 304 Office/Operating Supplies	<u>3,500</u>
001-5010-524- 305 Travel, Conferences & Meetings	<u>3,230</u>
001-5010-524- 306 Memberships, Dues & Subscriptions	<u>1,200</u>
001-5010-524- 308 Uniforms	<u>500</u>
001-5010-524- 311 Professional Services-Contractual	<u>14,000</u>
001-5010-524- 319 Training Expense	<u>6,646</u>
001-5010-524- 332 Maint and Operation - Vehicle	<u>3,900</u>

Total Materials, Supplies, Services	32,976
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Total Budget	569,572
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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

CLERK



Budget Worksheet Fiscal Year 2015-2016

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>139,841</u>	
001-3014-513-	140 Social Security	<u>10,698</u>	
001-3014-513-	141 Retirement Benefits	<u>12,553</u>	
001-3014-513-	142 Group Health/Dental/Life Insurance	<u>32,393</u>	
001-3014-513-	144 Workers' Compensation	<u>364</u>	
Total Personnel Costs			195,849
001-3014-513-	303 Printing of City Materials	<u>2,500</u>	
001-3014-513-	304 Office/Operating Supplies	<u>2,175</u>	
001-3014-513-	305 Travel, Conferences & Meetings	<u>100</u>	
001-3014-513-	306 Memberships, Dues & Subscriptions	<u>810</u>	
001-3014-513-	318 Advertising	<u>27,000</u>	
001-3014-513-	319 Training Expense	<u>2,500</u>	
001-3014-513-	341 Election Expense	<u>30,000</u>	
001-3014-513-	375 Contingency	<u>5,000</u>	
001-3014-513-	383 Ordinance Codification	<u>4,150</u>	
Total Materials, Supplies, Services			74,235
Total Budget			270,084

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

CITY MANAGER



Budget Worksheet

Fiscal Year 2015-2016

Fund:	General - 001
Department:	City Manager
Division:	City Manager
Division #:	2002

001-2002-512-	101 Salaries	165,750	
001-2002-512-	140 Social Security	12,680	
001-2002-512-	141 Retirement Benefits	15,863	
001-2002-512-	142 Group Health/Dental/Life Insurance	1,458	
001-2002-512-	144 Workers' Compensation	431	
Total Personnel Costs			196,182
001-2002-512-	302 Communications	1,800	
001-2002-512-	305 Travel, Conferences & Meetings	20,300	
001-2002-512-	306 Memberships, Dues & Subscriptions	1,400	
001-2002-512-	332 Maint and Operation - Vehicles	2,000	
001-2002-512-	375 Contingency	15,000	
Total Materials, Supplies, Services			40,500
Total Budget			236,682

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

CODE



Budget Worksheet

Fiscal Year 2015 - 2016

Fund:	General - 001	
Department:	Code	
Division:	Code	
Division #:	5012	

001-5012-524-	101 Salaries	151,803	
001-5012-524-	140 Social Security	11,613	
001-5012-524-	141 Retirement Benefits	13,030	
001-5012-524-	142 Group Health/Dental/Life Insurance	32,504	
001-5012-524-	144 Workers' Compensation	3,181	
	Total Personnel Costs		212,131
001-5012-524-	305 Travel, Conferences & Meetings	4,500	
001-5012-524-	306 Memberships, Dues & Subscriptions	170	
001-5012-524-	308 Uniforms	300	
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	
	Total Materials, Supplies, Services		19,970
	Total Budget		232,101

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

COUNCIL



Budget Worksheet Fiscal Year 2015 - 2016

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	38,043	
001-1001-511- 144 Workers' Compensation	234	
Total Personnel Costs		135,162
001-1001-511- 303 Printing and Binding	850	
001-1001-511- 304 Office/Operating Supplies	800	
001-1001-511- 305 Travel, Conferences & Meetings	27,700	
001-1001-511- 306 Memberships, Dues & Subscriptions	2,500	
001-1001-511- 311 Professional Services-Contractual	153,260	
001-1001-511- 319 Training	500	
001-1001-511- 375 Contingency	12,000	
001-1001-511- 630 Capital Outlay - Infrastructure Beautification	263,678	
Total Materials, Supplies, Services		461,288
001-1001-511- 805 Grants/Contributions-Local Organizations	90,000	
001-1001-511- 806 Grants/Contributions-Other Govt Agencies	158,750	
Total Grants and Aids		248,750
Total Budget		845,200

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

FINANCE



Budget Worksheet Fiscal Year 2015 - 16

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

001-4013-513-	101 Salaries	175,365	
001-4013-513-	140 Payroll Taxes	13,415	
001-4013-513-	141 Retirement Benefits	8,768	
001-4013-513-	142 Group Health/Dental/Life/Disability	24,302	
001-4013-513-	144 Workmens Compensation	456	
001-4013-513-	303 Printing/Binding	175	
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	156,368	
001-4013-513-	315 Miscellaneous Expense	435	
001-4013-513-	318 Advertising	1,500	
001-4013-513-	319 Training	3,500	
001-4013-513-	331 Maint and Operation - Equipment	4,250	
001-4013-513-	395 Postage Expense	4,116	
Total Materials, Supplies, Services			398,810
Total Budget			398,810

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

FIRE & EMS



**CITY OF MARATHON
FISCAL YEAR 2015-16**

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

001-7004-522-	101 Salaries	1,619,325
001-7004-522-	102 Salaries - Part Time	140,000
001-7004-522-	104 Salaries - Overtime	130,000
001-7004-522-	106 Holiday Pay	68,000
001-7004-522-	140 Social Security	149,735
001-7004-522-	141 Retirement Benefits	209,174
001-7004-522-	142 Group Health/Dental/Life Insurance	302,214
001-7004-522-	144 Workers' Compensation	111,392

Total Personnel Costs	2,729,840
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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	64,700
001-7004-522-	305 Travel, Conferences & Meetings	7,000
001-7004-522-	306 Memberships, Dues & Subscriptions	4,265
001-7004-522-	308 Uniforms	22,250
001-7004-522-	311 Professional Services-Contractual	143,380
001-7004-522-	316 Small Tools and Equipment	22,500
001-7004-522-	317 Utilities	38,000
001-7004-522-	319 Training Expense	10,000
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	600
001-7004-522-	396 Copier Expenses	3,000

Total Materials, Supplies, Services	490,995
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Total Budget	3,220,835
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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

GENERAL SERVICES



Budget Worksheet Fiscal Year 2015 - 16

Fund:	General - 001
Department:	General Services
Division:	General Services
Division #:	2520

001-2520-519-	101	Salaries	94,780
001-2520-519-	140	Social Security	7,251
001-2520-519-	141	Retirement Benefits	7,389
001-2520-519-	142	Group/Health/Life Insurance	21,741
001-2520-519-	144	Workmen's Compensation	246
001-2520-519-	145	Unemployment Compensation	17,000

Total Personnel Costs

148,407

001-2520-519-	302	Communications	44,516
001-2520-519-	304	Office/Operating Supplies	22,900
001-2520-519-	305	Travel, Conferences & Meetings	2,000
001-2520-519-	306	Memberships Dues & Subscriptions	700
001-2520-519-	311	Professional Services-Contractual	89,022
001-2520-519-	317	Utilities	36,080
001-2520-519-	318	Advertising	2,500
001-2520-519-	319	Training	15,300
001-2520-519-	320	Rents and Leases	23,750
001-2520-519-	321	Insurance, Bonds, & Property Taxes	237,464
001-2520-519-	332	Maint and Operation - Vehicles	3,400
001-2520-519-	395	Postage Expense	20,150
001-2520-519-	396	Copier Expenses	27,000

Total Materials, Supplies, Services

524,782

Total Budget

673,189

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

INFORMATION TECHNOLOGY



Budget Worksheet

Fiscal Year 2015-16

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

001-3516-519- 101 Salaries	<u>39,509</u>	
001-3516-519- 140 Social Security	<u>3,022</u>	
001-3516-519- 141 Retirement Benefits	<u>1,975</u>	
001-3516-519- 142 Group Health/Dental/Life/Disability	<u>8,973</u>	
001-3516-519- 144 Workers' Compensation	<u>103</u>	
Total Personnel Costs		53,582
001-3516-519- 311 Professional Services-Contractual	<u>91,630</u>	
001-3516-519- 316 Small Tools and Equipment	<u>200</u>	
001-3516-519- 331 Maint and Operation - Equipment	<u>148,519</u>	
Total Materials, Supplies, Services		240,349
001-3516-519- 602 Computer Equipment	<u>96,500</u>	
Total Capital		96,500
Total Budget		390,431

DEPARTMENT DESCRIPTION:

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

CITY OF MARATHON

LEGAL



Budget Worksheet Fiscal Year 2015-16

Fund:	General - 001	
Department:	Legal	
Division:	Legal	
Division #:	6003	

001-6003-514-	101 Salaries	143,500	
001-6003-514-	140 Social Security	10,978	
001-6003-514-	141 Retirement Benefits	21,525	
001-6003-514-	142 Group Health/Dental/Life Insurance	11,381	
001-6003-514-	144 Workers' Compensation	373	
	Total Personnel Costs		187,757
001-6003-514-	302 Communications - Cell Phone & Data Service	1,800	
001-6003-514-	304 Office/Operating Supplies	3,000	
001-6003-514-	305 Travel, Conferences & Meetings	3,000	
001-6003-514-	306 Memberships, Dues & Subscriptions	10,000	
001-6003-514-	311 Professional Services-Contractual	75,000	
	Maintenance and Operation of Vehicle or		
001-6003-514-	332 Vehicle Reimbursement	3,000	
	Total Materials, Supplies, Services		95,800
	Total Budget		283,557

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

NEARSHORE WATERS



Budget Worksheet Fiscal Year 2015 - 16

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>215,900</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>	
	Total Materials, Supplies, Services		224,550
	Total Budget		224,550

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

PARKS & RECREATION



Budget Worksheet

Fiscal Year 2015 - 16

Fund:	General - 001
Department:	Parks and Recreation
Division:	Parks and Recreation
Division #:	5006

001-5006-572- 101 Salaries	180,707	
001-5006-572- 102 Salaries - Part Time	131,196	
001-5006-572- 106 Holiday Pay	3,500	
001-5006-572- 140 Social Security	24,128	
001-5006-572- 141 Retirement Benefits	14,276	
001-5006-572- 142 Group Health/Dental/Life Insurance	43,294	
001-5006-572- 144 Workers' Compensation	14,572	

Total Personnel Costs		411,673
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001-5006-572- 302 Communications	1,620	
001-5006-572- 308 Uniforms	700	
001-5006-572- 311 Professional Services-Contractual	481,700	
001-5006-572- 316 Small Tools and Equipment	25,350	
001-5006-572- 317 Utilities	140,060	
001-5006-572- 330 Maintenance of Structures/Grounds	5,000	
001-5006-572- 332 Maint and Operation - Vehicles	4,000	
001-5006-572- 345 Summer Camp Activities	17,300	
001-5006-572- 380 Special Events and Activities	97,500	

Total Materials, Supplies, Services		773,230
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Total Budget		1,184,903
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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

PLANNING



Budget Worksheet

Fiscal Year 2015 - 16

Fund:	<u>General - 001</u>	
Department:	<u>Planning</u>	
Division:	<u>Planning</u>	
Division #:	<u>5015</u>	

001-5015-515-	101 Salaries	<u>315,475</u>
001-5015-515-	102 Salaries - Part time	<u>16,637</u>
001-5015-515-	140 Social Security	<u>25,407</u>
001-5015-515-	141 Retirement Benefits	<u>22,737</u>
001-5015-515-	142 Group Health/Dental/Life Insurance	<u>64,899</u>
001-5015-515-	144 Workers' Compensation	<u>8,031</u>

Total Personnel Costs	453,186
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001-5015-515-	303 Printing and Binding	<u>375</u>
	304 Office/Operating Supplies	<u>500</u>
001-5015-515-	305 Travel, Conferences & Meetings	<u>3,100</u>
001-5015-515-	306 Memberships, Dues & Subscriptions	<u>1,900</u>
001-5015-515-	307 Land Steward Expense	<u>2,850</u>
001-5015-515-	311 Professional Services	<u>248,976</u>
001-5015-515-	385 Board/Committee Expenses	<u>600</u>
001-5015-515-	395 Postage Expense	<u>3,600</u>

Total Materials, Supplies, Services	261,901
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Total Budget	715,087
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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

POLICE



Budget Worksheet

Fiscal Year 2015 -16

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

001-7007-521 311 Professional Services-Contractual 1,595,048

Total Materials, Supplies, Services 1,595,048

Total Budget 1,595,048

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

PUBLIC WORKS



Budget Worksheet

Fiscal Year 2015 - 16

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

001-5008-519- 101 Salaries	140,374
001-5008-519- 104 Overtime Wages	6,000
001-5008-519- 140 Social Security	11,198
001-5008-519- 141 Retirement Benefits	12,661
001-5008-519- 142 Group Health/Dental/Life Insurance	32,467
001-5008-519- 144 Workers' Compensation	6,003

Total Personnel Costs	208,703
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001-5008-519- 308 Uniforms	600
001-5008-519- 316 Small Tools and Equipment	3,000
001-5008-519- 317 Utilities	1,200
001-5008-519- 320 Rents and Leases	500
001-5008-519- 330 Maintenance of Structures & Grounds	140,000
001-5008-519- 332 Maint and Operation - Vehicles	10,000

Total Materials, Supplies, Services	155,300
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Total Budget	364,003
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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

CAPITAL INFRASTRUCTURE



**Capital Infrastructure Fund
Fiscal Year 2015 - 2016**

Category/Program	Actual FY 14	Adopted Budget FY 15	Actual YTD	Estimated FY 15	Budget FY 16	Budget Increase/ (Decrease)
<u>Revenues</u>						
Discretionary Sales Surtaxes	\$2,622,637	\$2,685,377	\$1,643,900	\$2,818,114	\$2,880,166	\$194,789
State Land Acquisition Grants	-	500,000	-	-	500,000	-
Curry Hammock Park Surcharge	36,471	33,600	26,973	40,460	40,500	6,900
Key Colony Beach Infrastructure Funds	25,000	25,000	25,000	25,000	25,000	-
TDC Grant - Ocean Front Park Ph. 2	37,500	-	-	-	-	-
TDC Grant - Ocean Front Park Ph. 3	155,000	-	-	-	-	-
NOAA Grant - Ocean Front Park Ph 3	60,000	-	-	-	-	-
TDC Grant - Ocean Front Park Ph 4	-	150,000	-	150,000	-	(150,000)
TDC Grant - Ocean Front Park Ph 5	-	45,900	-	-	45,900	-
FDOT Grant - Coco Plum Trail	3,000	-	-	-	-	-
Highway Beautification Grant	-	-	-	-	100,000	100,000
Sea Turtle Educational Grant	7,000	-	-	-	-	-
Bureau of Beaches Grant	-	100,000	-	-	100,000	-
MC Grant for Aviation Boat Ramp	25,000	-	-	-	-	-
TDC Grant - Sombrero Beach Volleyball Courts	22,025	-	-	-	-	-
Interest Income	7,063	5,500	4,613	6,920	5,500	-
Private Source Contributions - (Dog Park)	2,025	-	-	-	-	-
Private Source Contributions - (Ocean Front Park Ph 3)	4,000	-	-	-	-	-
Private Source Contributions - (recreational water access)	-	-	200,000	200,000	-	-
Private Source Contributions - (Fire/EMS - utility vehicle)	-	-	14,000	14,000	-	-
Loan Proceeds	6,058,707	-	-	-	-	-
Insurance Recovery	-	-	385	385	-	-
Transfer from Wastewater Utility Fund - 104th St.	-	375,000	-	375,000	-	(375,000)
Transfer from Street Maintenance Fund - 104th St.	-	125,000	-	125,000	-	(125,000)
Transfer from Vehicle & Equipment Replacement Fund	148,903	367,430	-	367,430	100,906	(266,524)
Transfer from Impact Fee Fund	109,475	157,000	-	131,000	42,500	(114,500)
Unappropriated Surplus	749,359	6,058,943	-	5,881,701	4,562,523	(1,496,420)
Total Revenues	\$10,073,165	\$10,386,320	\$1,914,871	\$10,135,009	\$8,402,995	(\$2,225,755)
<u>Expenses</u>						
Materials, Supplies, & Services	\$50	\$315	\$0	\$0	\$0	(\$315)
Capital Outlay	1,791,405	7,298,072	1,622,902	3,244,580	4,850,715	(2,447,357)
Non-Operating	2,400,009	2,650,857	1,081,011	2,327,906	2,335,578	(315,279)
Reserve for Future Appropriation	5,881,701	\$679,507	-	4,562,523	1,216,703	537,196
Total Expenses	\$10,073,165	\$10,386,320	\$2,703,913	\$10,135,009	\$8,402,995	(\$2,225,755)

Capital Infrastructure Fund

Account Number	Description	Budget FY 16
<u>Revenues</u>		
101-312-600	Discretionary Sales Surtaxes	2,880,166
101-334-500	State Land Acquisition Grants	500,000
101-335-700	Curry Hammock Park Surcharge	40,500
101-337-101	Key Colony Beach Infrastructure Funds	25,000
101-337-102	Bureau of Beaches Grant	100,000
101-334-501	Highway Beautification Council Grant	100,000
101-337-700	TDC Grant - Ocean Front Park Ph. 5	45,900
101-361-100	Interest Income	5,500
101-381-440	Transfer from Vehicle & Equipment Replacement Fund	100,906
101-381-620	Transfer from Impact Fee Fund	42,500
101-389-900	Unappropriated Surplus	<u>4,562,523</u>
Total Revenues		8,402,995
<u>Expenses</u>		
101-6501-522-601	Vehicles - Marathon Fire Rescue	30,000
101-6501-524-601	Vehicles - Code & Planning	39,906
101-6501-572-601	Vehicles - Parks & Rec	31,000
101-6501-519-604	Equipment - Parks	17,000
101-6501-522-604	Equipment - Marathon Fire Rescue	133,300
101-6501-522-612	Buildings & Improvements - Marathon Fire Rescue	120,000
101-6501-519-612	Buildings & Improvements	3,285,509
101-6501-572-614	Parks/Beaches Improvements	444,000
101-6501-515-610	Land Acquisitions	500,000
101-6501-519-912	Transfer to Debt Service Fund	978,744
101-6501-519-913	Transfer to Vehicle Replacement Fund	318,817
101-6501-519-918	Transfer to General Fund	388,017
101-6501-519-919	Transfer to Stormwater Utility Fund	650,000
101-6501-519-992	Reserve for Future Appropriation	<u>1,216,703</u>
Total Expenses		8,402,995

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. Infrastructure means any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction or improvement of public facilities that have a life expectancy of 5 or more years and any related land acquisition, land improvement, design and engineering costs. The discretionary sale surtaxes can also be used to purchase fire department vehicles, emergency medical service vehicles, or any other vehicles, and the equipment necessary to outfit the vehicles for its official use or equipment that has a life expectancy of at least 5 years.

**CITY OF MARATHON
FISCAL YEAR 2015-16
EXPENSE DETAIL WORKSHEET**

Fund: Capital Infrastructure

Fund #: 101

Department # 6501

#	Computation/Explanation	FY15/16 Budget
601	Vehicles	
	Pickup Truck (1) - <i>Fire</i>	30,000
	Van - <i>Parks & Rec</i>	31,000
	Vehicle - <i>Planning</i>	19,953
	Vehicle - <i>Code</i>	19,953
		<u>100,906</u>
		100,906
519.604	Equipment - Parks (\$12,500 from impact fees)	
	Playground Equipment	5,000
	Soccer Goals (Community Park)	7,000
	Basketball Goals (Community Park)	5,000
		<u>17,000</u>
		17,000
522.604	Equipment - Marathon Fire Rescue	
	Life Pack	28,000
	SCBA Air Compressor (1/2 paid in FY15 and 1/2 to be paid in FY16)	15,000
	SCBA (self-contained breathing apparatus 5 year plan)	25,000
	Portable Radio (2)	22,000
	Mobile Radio (1)	6,300
	CPR Lucas (Auto CPR machine)	14,000
	Forcible Entry Simulator	9,000
	Bunker Gear (5 sets)	14,000
		<u>133,300</u>
		133,300
522.612.05	Station 14 Building Repairs	
	Replace Station Furnishings (commercial washer, chairs, etc	10,000
	Repair main building AC controls & connections	10,000
		<u>20,000</u>
		20,000
522.612.02	Fire Hydrant Program (\$30,000 from Impact Fees)	100,000
519.612.05	City Hall	2,127,234
	City Hall - Contingency (inc construction mgmt)	538,275
	City Hall Furnishings & Fixtures	350,000
	City Hall Shelving Units for file rooms	40,000
	Phone System (all City locations)	65,000
	Servers for City Hall (2 Dell EqualLogic PS6210V x 2 (50,000 per unit)	100,000
	Standardized Backup System	15,000
519.612.06	Old Town Master Plan	50,000
		<u>3,405,509</u>
	Total Buildings & Improvements	3,405,509
614	Parks/Beaches Improvements	
.18	Ocean Front Park Phase 5 (\$45,900 from TDC grant)	105,000
.19	Coco Plum Beach Feasibility Study (\$100,000 grant from Bureau of Beaches)	200,000

**CITY OF MARATHON
FISCAL YEAR 2015-16
EXPENSE DETAIL WORKSHEET**

Fund: Capital Infrastructure

Fund #: 101

Department # 6501

#	Computation/Explanation	FY15/16 Budget
614	Parks/Beaches Improvements (continued from previous page)	
	Community Park - Building/Office/Equipment Storage Improvement 100,000	
	Community Park - Baseball Scoreboards 12,000	
	Community Park - Irrigation System Pump (Hoover) 15,000	
	Jesse Hobbs Tiki 12,000	
	Total Parks/Beaches Improvements 444,000	444,000
618	Street/Sidewalk/Bridge Improvements	
.09	Landscape Beautification (\$100,000 from Highway Beautification Grant) 250,000	250,000
610	Land Acquisition	
	Purchase of land for conservation/affordable housing/grant match - USE ONLY IF GRANT FUNDING RECEIVED 500,000	500,000
912	Transfer to Debt Service Fund 978,744	978,744
913	Transfer to Vehicle Replacement Fund 318,817	318,817
918	Transfer to General Fund	
	10% of discretionary sales tax proceeds 288,017	
	Canal Restoration Project in Near Shore Waters 100,000	
	388,017	388,017
919	Transfer to Stormwater Utility Fund 650,000	650,000
992	Reserve for Future Appropriation 1,216,703	1,216,703
		8,402,995

CITY OF MARATHON

STREET MAINTENANCE



Street Maintenance Fund
Fiscal Year 2015-2016

Category/Program	Actual FY 14	Adopted Budget FY 15	Actual YTD	Estimated FY 15	Budget FY 16	Budget Increase/ (Decrease)
<u>REVENUES</u>						
Local Option Gas Tax	273,733	273,733	136,867	273,733	273,733	-
New Local Gas Tax	180,056	167,063	80,263	167,226	185,470	18,407
8th Cent Motor Fuel Tax	83,998	85,000	47,274	85,541	92,202	7,202
Gas Tax ILA with Monroe County	94,987	94,987	47,493	94,987	94,987	-
Non-Ad Valorem Assessment Ave K	(12,663)	-	-	-	-	-
Traffic Signal Maintenance Agreement	14,125	15,935	-	15,935	16,000	65
Traffic Light Agreement	34,697	30,000	-	35,250	35,500	5,500
Interest Income	1,352	1,850	1,103	2,036	2,000	150
Insurance Recovery	5,798	-	6,360	6,360	-	-
FDOT Reimbursement - Coco Plum	-	100,000	-	100,000	-	(100,000)
FDOT LAP Reimbursement - 117th st.	667,454	-	-	-	-	-
FDOT LAP ageement -Aviation Bike Path	-	100,000	-	-	4,000	(96,000)
FDEP Grant - Coco Plum Trail	-	64,000	-	64,000	-	(64,000)
Transfer in from Impact Fees	-	250,000	-	-	350,000	100,000
Transfer in from Vehicle Replacement	-	96,027	-	75,465	-	(96,027)
Unappropriated Surplus	1,561,353	1,369,081	1,839,918	1,839,918	1,649,523	280,442
Total Revenues	\$ 2,904,890	\$ 2,647,676	\$ 2,159,278	\$ 2,760,451	\$ 2,703,415	\$ 55,739
<u>Expenses</u>						
Personnel Costs	236,343	359,200	193,624	351,927	387,408	28,208
Materials, Supplies, & Services	140,424	246,700	84,929	133,627	247,900	1,200
Capital Outlay	688,205	1,530,027	471,862	620,421	920,002	(610,025)
Transfer to Vehicle Replacement Fund	-	4,953	2,889	4,953	18,905	13,952
Reserve for Future Road Repaving	-	-	-	-	50,000	50,000
Reserve for Future Appropriation	1,839,918	506,796	1,405,974	1,649,523	1,079,200	572,404
Total Expenses	\$ 2,904,890	\$ 2,647,676	\$ 2,159,278	\$ 2,760,451	\$ 2,703,415	\$ 55,739

Street Maintenance Fund

Account Number	Description	Budget FY16
<u>Revenues</u>		
102-312-400	Local Option Gas Tax	273,733
102-312-420	New Local Gas Tax	185,470
102-335-490	Gas Tax ILA with Monroe County	94,987
102-344-900	Traffic Signal Maintenance Agreement	16,000
102-344-901	Traffic Light Maintenance Agreement	35,500
102-361-100	Interest Income	2,000
102-335-492	FDOT LAP Reimbursement - Aviation Bike Path	4,000
102-381-250	Transfer from Impact Fee Fund	350,000
102-389-900	Unappropriated Surplus	<u>1,649,523</u>
Total Revenues		2,703,415
<u>Expenses</u>		
102-5025-541-101	Salaries	255,065
102-5025-541-104	Overtime	12,500
102-5025-541-140	Social Security	20,469
102-5025-541-141	Retirement Benefits	21,711
102-5025-541-142	Group Health/Dental/Life Insurance	64,790
102-5025-541-144	Worker's Compensation	12,873
102-5025-541-304	Operating Supplies	8,000
102-5025-541-308	Uniforms	600
102-5025-541-311	Professional Services-Contractual	20,000
102-5025-541-317	Utilities	83,000
102-5025-541-319	Training	4,000
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	10,000
102-5025-541-612	Building - Facilities Yard	250,000
102-5025-541-618	Street/Sidewalk/Bridge Improvements	660,002
102-5025-541-913	Transfer to Vehicle Replacement	18,905
102-5025-541-914	Transfer to Road Repaving Reserve	50,000
102-5025-541-992	Reserve for Future Appropriation	<u>1,079,200</u>
Total Expenses		2,703,415

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 2015 - 2016

Category/Program	Actual FY 14	Adopted Budget FY 15	Actual YTD	Estimated FY 15	Budget FY 16	Budget Increase/ (Decrease)
<u>Revenues</u>						
Interest Income	1,663	1,500	833	1,538	1,500	-
Transfer from Capital Infrastructure Fund	421,572	381,758	190,879	381,758	318,817	(62,941)
Transfer from Street Maintenance Fund	-	4,953	2,477	4,953	18,905	13,952
Transfer from Marina Fund	3,650	662	331	662	662	-
Transfer from Stormwater Utility	21,949	24,555	12,278	24,555	22,086	(2,469)
Transfer from Wastewater Utility	9,137	18,077	9,039	18,077	32,996	14,919
Unappropriated Surplus	1,225,219	1,209,127		1,534,287	1,522,937	313,810
Total Revenues	1,683,190	1,640,632	215,837	1,965,830	1,917,903	277,271
<u>Expenses</u>						
Reserve for Replacement of Vehicles	1,534,287	1,177,175	-	1,522,937	1,816,997	639,822
Transfer to Capital Infrastructure Fund	148,903	367,430	-	367,428	100,906	(266,524)
Transfer to Street Maintenance Fund	-	96,027	-	75,465	-	(96,027)
Total Expenses	1,683,190	1,640,632	-	1,965,830	1,917,903	277,271

Vehicle Replacement Fund

Account Number	Description	Budget FY16	
<u>Revenues</u>			
103-361-100	Interest Income	1,500	
103-381-250	Transfer from Capital Infrastructure Fund	318,817	
103-381-350	Transfer from Street Maintenance Fund	18,905	
103-381-450	Transfer from Marina Fund	662	
103-381-550	Transfer from Stormwater Utility Fund	22,086	
103-381-650	Transfer from Wastewater Utility Fund	32,996	
103-389-900	Unappropriated Surplus	<u>1,522,937</u>	
	Total Revenues		1,917,903
<u>Expenses</u>			
103-6701-590-915	Transfer to Capital Infrastructure Fund	100,906	
103-6701-590-993	Reserve-Vehicle Replacement-Stormwater Utility Fund	169,662	
103-6701-590-994	Reserve-Vehicle Replacement-Wastewater Utility Fund	109,627	
103-6701-590-995	Reserve-Vehicle Replacement-General Fund	91,590	
103-6701-590-996	Reserve-Vehicle Replacement-Fire	1,256,712	
103-6701-590-998	Reserve-Vehicle Replacement-Marina	16,038	
103-6701-590-999	Reserve-Vehicle Replacement-Street Maintenance & Public Works	<u>173,368</u>	
	Total Expenses		1,917,903

FUND DESCRIPTION:

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

CITY OF MARATHON

IMPACT FEES



Impact Fees Fund
Fiscal Year 2015 - 2016

Category/Program	Actual FY 14	Adopted Budget FY 15	Actual YTD	Estimated FY 15	Budget FY 16	Budget Increase/ (Decrease)
<u>Revenues</u>						
Interest Income	731	660	334	668	668	8
Public Safety Impact Fees	48,471	27,900	25,596	51,192	51,192	23,292
Physical Environment Impact Fees	3,388	800	1,233	2,466	2,466	1,666
Transportation Impact Fees	82,805	48,300	43,250	86,500	86,500	38,200
Culture/Recreation Impact Fees	31,843	22,000	21,118	42,236	42,236	20,236
Other Impact Fees	38,315	22,600	18,506	37,012	37,012	14,412
Miscellaneous Revenue	316	-	95	190	190	190
Unappropriated Surplus	447,787	558,865		544,180	633,444	74,579
Total Revenues	653,656	681,125	110,132	764,444	853,708	172,583
<u>Expenses</u>						
Transfer to Capital Infrastructure Fund	109,476	157,000	-	131,000	42,500	(114,500)
Transfer to Street Maintenance Fund	-	250,000	-	-	350,000	100,000
Reserve for Future Appropriation	544,180	274,125		633,444	461,208	187,083
Total Expenses	653,656	681,125	-	764,444	853,708	172,583

Impact Fees Fund Fiscal Year 2015-16

	Description	Budget FY16
104-361-100	Interest Income	668
104-324-110/120	Public Safety Impact Fees	51,192
104-324-210/220	Physical Environment Impact Fees	2,466
104-324-310/320	Transportation Impact Fees	86,500
104-324-410/420	Economic Environment Impact Fees	42,236
104-324-710/720	Other Impact Fees	37,012
104-389-900	Unappropriated Surplus	<u>633,444</u>
	Total Revenues	853,708
104-5030-519-910	Transfer to Street Maintenance Fund	350,000
104-5030-519-915	Transfer to Capital Infrastructure Fund	42,500
104-5030-519-990	Reserve-Public Safety Impact Fees	139,877
104-5030-519-991	Reserve-Physical Environmental Impact Fees	31,677
104-5030-519-994	Reserve-Library Impact Fees	10,010
104-5030-519-995	Reserve-Other Impact Fees	227,455
104-5030-519-996	Reserve-Industrial Safety Impact Fees	3,710
104-5030-519-997	Reserve-Transportation Impact Fees	48,401
104-5030-519-999	Reserve-Culture/Recreation Impact Fees	<u>78</u>
	Total Non Operating Expenses	853,708
	Total Expenses	853,708

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

RESTORATION FUND



Restoration Fund
Fiscal Year 2015 - 2016

Category/Program	Actual FY 14	Budget FY 15	Actual YTD	Estimated FY 15	Budget FY 16	Budget Increase/ (Decrease)
<u>Revenues</u>						
Mitigation Fees	125	-	1,182	2,364	-	-
Interest Income	150	120	52	89	90	(30)
Transfer in from Wastewater	-	-	-	-	-	-
Unappropriated Surplus	101,358	101,480	101,633	101,633	79,086	(22,394)
Total Revenues	\$ 101,633	\$ 101,600	\$ 102,867	\$ 104,086	\$ 79,176	\$ (22,424)
<u>Expenses</u>						
Personnel Costs	-	-	-	-	-	-
Materials, Supplies, & Services	-	25,000	14,585	25,000	25,000	-
Reserve for Future Appropriation	101,633	76,600	88,282	79,086	54,176	(22,424)
Total Expenses	\$ 101,633	\$ 101,600	\$ 102,867	\$ 104,086	\$ 79,176	\$ (22,424)

**Restoration Fund
Fiscal Year 2015-16**

Account Number	Description	Budget FY 16	
<u>Revenues & Other Sources</u>			
106-361-100	Interest Income	90	
106-389-900	Unappropriated Surplus	<u>79,086</u>	
	Total Revenues & Other Sources		79,176
<u>Expenses & Other Sources</u>			
106-0000-539-300	Restoration Project	25,000	
106-0000-539-992	Reserve for Future Appropriation	<u>54,176</u>	
	Total Expenses & Other Sources		79,176

FUND DESCRIPTION:

Revenues and fees deposited in this fund shall be used for restoration and management activities of public resource protection and conservation lands, as specifically detailed by resolution of City Council.

CITY OF MARATHON

COMMUNITY DEVELOPMENT BLOCK GRANT



Community Development Block Grant Fund
Fiscal Year 2015 - 2016

Category/Program	Actual FY 14	Budget FY 15	Actual YTD	Estimated FY 15	Budget FY 16	Budget Increase/ (Decrease)
<u>Revenues</u>						
CDBG - Lateral Connection Grant Revenue	64,770	425,551	1,850	15,134	401,771	(23,780)
Interest Income	144	-	60	144	-	-
Fund Balance	119,224	52,641	124,084	124,084	124,228	71,587
Total Revenues	184,138	478,192	125,994	139,362	525,999	47,807
<u>Expenses</u>						
Materials, Supplies, & Services	60,054	478,192	6,306	15,134	525,999	47,807
Fund Balance	124,084	-	119,688	124,228	-	-
Total Expenses	184,138	478,192	125,994	139,362	525,999	47,807

**Community Development Block Grant
Fiscal Year 2015-16**

Account Number	Description	Budget FY 16	
<u>Revenues</u>			
115-331-911	CDBG - WW Lateral Connections Grant Revenue	401,771	
115-331-900	Unappropriated Surplus	<u>124,228</u>	
	Total Revenues		525,999
<u>Expenses</u>			
115-6250-519-801	Administrative Grant	77,428	
115-6250-591-803	Sewer Hookup Grants	<u>448,171</u>	
	Total Expenses		525,599

CITY OF MARATHON

DEBT SERVICE



**Debt Service Fund
Fiscal Year 2015 - 2016**

Category/Program	Actual FY 14	Adopted Budget FY 15	Actual YTD	Estimated FY 15	Budget FY 16	Budget Increase/ (Decrease)
<u>Revenues</u>						
Transfer from Capital Infrastructure Fund	1,066,173	1,008,131	501,506	1,008,131	978,744	(29,387)
Loan Proceeds	4,276,293	-	-	-	-	-
Total Revenues	5,342,466	1,008,131	501,506	1,008,131	978,744	(29,387)
<u>Expenses</u>						
Debt Service	5,342,466	1,008,131	501,506	1,008,131	978,744	(29,387)
Total Expenses	5,342,466	1,008,131	501,506	1,008,131	978,744	(29,387)

**Debt Service Fund
Fiscal Year 2015-16**

Account Number	Description	Budget FY 16
<u>Revenues</u>		
210-381-250	Transfer from Capital Infrastructure Fund	<u>978,744</u>
	Total Revenues	978,744
<u>Expenses</u>		
210-6190-517-702	Debt Service	<u>978,744</u>
	Total Expenses	978,744

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

MARINA



Marina Enterprise Fund
Fiscal Year 2015 - 2016
Budgeted Revenues, Expenditures and Changes in Cash Position

	Actual FY14	Budget FY15	Actual YTD	Estimated FY15	Budget FY16
<u>Cash & Cash Equivalents, Beginning</u>	509,841	789,306	694,001	694,001	819,637
<u>Operating Revenues</u>					
Seawall	87,140	75,000	73,261	87,913	85,000
Dinghy	75,661	65,000	73,350	77,018	75,000
Moorings	548,446	513,250	478,871	538,730	525,000
Parking	6,163	5,000	6,032	7,238	5,000
Storage Units	20,102	20,000	16,475	19,770	25,000
Pump Outs	8,311	7,500	6,730	8,076	7,500
Marina Sales	10,610	10,250	3,138	4,707	20,050
Miscellaneous Revenue	10,364	6,500	14,241	10,681	7,500
Laundry Machines	61,559	56,500	57,193	60,053	62,500
Total Operating Revenues	828,356	759,000	729,291	814,186	812,550
<u>Operating Expenditures</u>					
Personnel Costs	351,180	388,948	221,088	388,080	414,787
Materials, Supplies, & Services	241,565	335,258	146,968	330,532	283,474
Total Operating Expenditures	592,745	724,206	368,056	718,612	698,261
<u>Non Operating Revenues (Expenses)</u>					
Interest Income	855	750	741	1,482	1,500
Boater Improvement Fund Grant	-	24,000	-	-	24,000
CVA Grant - Operations & Maintenance for Vessel Pump-out	40,900	68,000	20,881	41,762	68,000
FWC Grant - Mooring Field	44,550	45,000	-	45,000	-
Capital Outlay	(84,106)	(45,440)	(4,600)	(7,520)	(105,620)
Total Non Operating Revenue (Expense)	2,199	92,310	17,022	80,724	(12,120)
<u>Income (loss) Before Transfers and Capital Contributions</u>	237,810	127,104	378,257	176,298	102,169
<u>Transfers and Capital Contributions</u>					
Transfer to Vehicle Replacement Fund	(3,650)	(662)	(386)	(662)	(662)
Transfer to General Fund	(50,000)	(50,000)	(25,000)	(50,000)	(50,000)
Total Change in Cash Position	184,160	76,442	352,871	125,636	51,507
<u>Cash & Cash Equivalents, Ending</u>	694,001	865,748	1,046,872	819,637	871,144

Budget Worksheet Fiscal Year 2015 - 2016

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

OPERATING EXPENDITURES			
410-8011-575-	101 Salaries	234,733	
410-8011-575-	102 Salaries - Part Time	57,468	
410-8011-575-	104 Salaries-Overtime	750	
410-8011-575-	106 Holiday Pay	3,000	
410-8011-575	140 Social Security	22,640	
410-8011-575	141 Retirement Benefits	17,690	
410-8011-575-	142 Group Health/Dental/Life Insurance	64,538	
410-8011-575-	144 Workers' Compensation	12,468	
410-8011-575-	145 Unemployment Compensation	1,500	
	Total Personnel Costs		414,787
410-8011-575-	302 Communications	4,800	
410-8011-575-	304 Office/Operating Supplies	13,650	
410-8011-575-	308 Uniforms	350	
410-8011-575-	311 Professional Services-Contractual	48,448	
410-8011-575-	316 Small Tools and Equipment	1,260	
410-8011-575-	317 Utilities	75,500	
410-8011-575-	318 Advertising	2,600	
410-8011-575-	321 Insurance, Bonds, & Property Taxes	61,546	
410-8011-575-	329 Maintenance of Buildings	14,450	
410-8011-575-	330 Maintenance of Structures/Grounds	5,135	
410-8011-575-	331 Maint and Operation - Equipment	40,835	
410-8011-575-	332 Maint and Operation - Vehicles	1,200	
410-8011-575-	375 Contingency	10,000	
410-8011-575-	380 Special Events & Activities	1,050	
410-8011-575-	395 Postage Expense	150	
410-8011-575-	396 Copier Expenses	2,500	
	Total Materials, Supplies, Services		283,474
410-8011-575-	600 Capital Outlay - Infrastructure	70,920	
410-8011-575-	601 Capital Outlay - Equipment	33,000	
410-8011-575-	602 Capital Outlay - Computer Equipment	1,700	
	Total Capital Outlay		105,620
410-8011-575-	913 Transfer to Vehicle Replacement Fund	662	
410-8011-575-	918 Transfer to General Fund	50,000	
	Total Non-Operating		50,662
	Total Budget		854,543

DEPARTMENT DESCRIPTION:

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

CITY OF MARATHON

STORMWATER



Stormwater Utility Enterprise Fund
Fiscal Year 2015 - 2016
Budgeted Revenues, Expenditures and Changes in Cash Position

	Actual FY14	Adopted Budget FY15	Actual YTD	Estimated FY15	Budget FY16
<u>Cash & Cash Equivalents, Beginning</u>	2,186,094	1,980,656	1,786,033	1,786,033	2,149,878
<u>Operating Expenditures</u>					
Personnel Costs	138,683	80,493	43,100	100,440	93,984
Materials, Supplies, & Services	202,489	211,770	95,789	191,578	162,414
Total Operating Expenditures	341,172	292,263	138,889	292,018	256,398
<u>Non Operating Revenues (Expenses)</u>					
Interest Income	3,217	3,000	1,260	3,024	3,000
Assessments: Non Ad Valorem	1,022,871	1,008,664	784,995	1,023,567	1,020,000
Capital Outlay	(603,816)	(125,200)	-	(43,200)	(25,000)
Loan Proceeds	-	-	587,500	587,500	-
Debt Service & Advance Refunding's	(1,059,212)	(1,490,473)	(482,400)	(1,490,473)	(1,490,473)
Total Non Operating Revenue (Expenses)	(636,940)	(604,009)	891,355	80,418	(492,473)
<u>Transfers and Capital Contributions</u>					
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	(21,949)	(24,555)	(12,278)	(24,555)	(24,555)
Total Transfers and Capital Contributions	578,051	575,445	287,723	575,445	575,445
Total Change in Cash Position	(400,061)	(320,827)	1,040,189	363,845	(173,426)
<u>Cash & Cash Equivalents, Ending</u>	1,786,033	1,659,829	2,826,222	2,149,878	1,976,452

Budget Worksheet

Fiscal Year 2015 - 16

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

OPERATING EXPENDITURES

430-6910-538	101	Salaries	67,852
430-6910-538	140	Social Security	5,191
430-6910-538	141	Retirement Benefits- City Contribution	4,470
430-6910-538	142	Group Health/ Dental/ Life/ AD&D	14,035
430-6910-538	144	Worker's Compensation	2,436
Total Personnel			93,984
430-6910-538	304	Operating Supplies	500
430-6910-538	306	Memberships & Dues	450
430-6910-538	308	Uniforms	200
430-6910-538	311	Professional Services-Contractual	124,884
430-6910-538	316	Small Tools & Equipment	2,000
430-6910-538	319	Training	1,000
430-6910-538	330	Maintenance of Structures/Grounds	18,000
430-6910-538	331	Maintenance and Operation - Equipment	2,200
430-6910-538	332	Maintenance and Operation - Vehicles	13,000
430-6910-538	411	Communications	180
Total Materials, Supplies, Services			162,414
Total Operating Expenditures			256,398

INVESTMENT IN CAPITAL ASSETS

430-6910-538	619	Stormwater Improvements	25,000
Total Capital			25,000

TRANSFERS AND DEBT SERVICE

430-6910-538	720	Debt Service	1,490,473
430-6910-538	913	Transfer to Vehicle Replacement Fund	22,086
430-6910-538	918	Transfer to General Fund	50,000
			1,562,559
Total Budget			1,843,957

CITY OF MARATHON

WASTEWATER



Wastewater Utility Enterprise Fund
Fiscal Year 2015-2016
Budgeted Revenues, Expenditures and Changes in Cash Position

[illegible]

Budget Worksheet

Fiscal Year 2015 - 2016

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

OPERATING EXPENDITURES

450-6920-535	101	Salaries	926,090	
450-6920-535	104	Overtime	75,000	
450-6920-535	140	Social Security	76,583	
450-6920-535	141	Retirement Benefits- City Contribution	55,402	
450-6920-535	142	Group Health/Dental/Life Insurance	192,779	
450-6920-535	144	Worker's Compensation	39,578	
		Total Personnel		1,365,433
450-6920-535	304	Office Operating Supplies	19,200	
450-6920-535	305	Travel, Conference & Meetings	8,800	
450-6920-535	306	Memberships, Dues and Subscriptions	2,500	
450-6920-535	308	Uniforms	7,800	
450-6920-535	311	Professional Services-Contractual	743,500	
450-6920-535	313	Sludge Hauling	175,000	
450-6920-535	314	Dewatering O&M Contract	310,000	
450-6920-535	318	Advertising	6,000	
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	31,600	
450-6920-535	395	Postage	7,500	
450-6920-535	411	Communications	29,060	
450-6920-535	431	Utilities	474,500	
450-6920-535	432	Solid Waste Dumpster	37,700	
450-6920-535	440	Rents & Leases	38,000	
450-6920-535	452	General Liability Insurance	17,500	
450-6920-535	453	Property Insurance	14,420	
450-6920-535	454	Windstorm Insurance	30,000	
450-6920-535	455	Pollution Liability	13,725	
450-6920-535	456	Flood	83,000	
450-6920-535	457	Fuel Tank Insurance	1,275	
450-6920-535	458	Vehicle Insurance	15,000	
450-6920-535	461	Repair & Maintenance - Equipment	600,530	
450-6920-535	462	Repair & Maintenance - Buildings	127,116	
450-6920-535	463	Repair & Maintenance - Collection System	232,252	
450-6920-535	521	Fuel	23,500	
450-6920-535	522	Chemicals	439,775	
450-6920-535	523	Operating Supplies	22,300	
450-6920-535		Operational Contingency	200,000	
		Total Materials, Supplies, Services		3,742,453
		Total Operating Expenditures		5,107,886

INVESTMENT IN CAPITAL ASSETS

450-6920-535	601	Equipment: Vehicles	1,427,500	
450-6920-535	602	Equipment: Computer Hardware	50,750	
450-6920-535	604	Equipment	33,000	
450-6920-535	619	Wastewater Improvements	15,711,000	
		Total Capital		17,222,250

TRANSFERS AND DEBT SERVICE

450-6920-535	720	Debt Service	4,123,833	
450-6920-535	913	Transfer to Vehicle Replacement Fund	32,996	
450-6920-535	918	Transfer to General Fund	200,000	
450-6920-535	919	Transfer to Repair & Replacement Fund	318,655	
		Total Transfers and Debt Service		4,675,484
		Total Budget		27,005,620

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 on 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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