

City of Marathon Adopted Budget



Fiscal Year
October 1, 2016 through September 30, 2017

TABLE OF CONTENTS

	<u>PAGE</u>
GENERAL FUND REVENUE SUMMARY	i
GENERAL FUND EXPENDITURE SUMMARY	ii
GENERAL FUND	
Bridge	A-1
Building	B-1
City Clerk	C-1
City Manager.....	D-1
Code	E-1
Council	F-1
Finance	G-1
Fire & EMS	H-1
General Services.....	I-1
Information Technology	J-1
Legal	K-1
Nearshore Waters Management/Ports.....	L-1
Parks & Recreation.....	M-1
Planning	N-1
Police	O-1
Public Works	P-1
SPECIAL REVENUE FUNDS	
Capital Infrastructure Fund	Q
Capital Infrastructure Revenue/Expense Summary	Q-1
Capital Infrastructure Expense Detail	Q-3

TABLE OF CONTENTS

	<u>PAGE</u>
SPECIAL REVENUE FUNDS <i>(continued)</i>	
Street Maintenance Fund	R
Street Maintenance Revenue/Expense Summary	R-1
Street Maintenance Expense Detail	R-3
Vehicle Replacement Fund	S
Vehicle Replacement Revenue/Expense Summary	S-1
Vehicle Replacement Expense Detail	S-3
Impact Fees Fund	T
Impact Fees Revenue/Expense Summary	T-1
Impact Fees Expense Detail.....	T-3
Restoration Fund	U
Restoration Fund Revenue/Expense Summary.....	U-1
Restoration Fund Expense Detail.....	U-3
Affordable Housing Fund	V
Affordable Housing Revenue/Expense Summary	V-1
Affordable Housing Expense Detail	V-3
DEBT SERVICE FUND	
Debt Service Fund	W
Debt Service Revenue/Expense Summary.....	W-1
Debt Service Expense Detail	W-3
ENTERPRISE FUNDS	
Marina Fund	X
Marina Revenue/Expense Summary	X-1
Marina Expense Detail.....	X-3
Stormwater Utility Fund	Y
Stormwater Utility Revenue/Expense Summary	Y-1
Stormwater Utility Expense Detail	Y-3
Wastewater Utility Fund	Z
Wastewater Utility Revenue/Expense Summary	Z-1
Wastewater Utility Expense Detail	Z-3
GLOSSARY OF TERMS	

**General Fund
Revenue Summary
Fiscal Year 2016-2017**

Category/Program	Actual Revenue FY 15	Adopted Budget FY 16	Estimated Revenue FY 16	Adopted Budget FY 17	Budget Increase/ (Decrease)
<u>General Fund:</u>					
		FY 16 DR 420 Gross Value		\$2,161,163,831	
		FY 16/17 Preliminary Millage Rate:		2.5000	
		FY 16/17 Roll Back Millage Rate:		2.1590	
		Percentage (Under)/Over Rollback:		15.79%	
Ad Valorem Taxes (97% collection rate)	4,203,722	4,497,602	4,407,650	5,240,822	743,220
Ad Valorem Taxes - Delinquent	13,041	1,500	13,000	13,000	11,500
Communications Tax	576,608	564,435	546,462	498,638	(65,797)
Total Taxes	4,793,371	5,063,537	4,967,112	5,752,460	688,923
Local Business Tax (County Occupational Licenses)	38,023	42,000	38,000	40,000	(2,000)
Building Permit Fees	915,179	570,000	756,104	650,000	80,000
Building Training Fees	2,000	1,500	3,198	4,000	2,500
Dog Friendly Permits	800	300	800	800	500
Taxi Permits	555	2,600	660	660	(1,940)
Vacation Rental Permit Fees	217,440	220,500	255,519	255,000	34,500
FEMA Inspection Fees	150	150	150	150	-
FEMA FWS Review & Processing Fees	4,825	3,900	4,800	4,800	900
Planning & Zoning Fees	100,917	50,000	98,157	75,000	25,000
Commercial & Vacation Rental Fire Inspection Fees	67,227	66,150	142,867	150,000	83,850
Total License and Permits	1,347,116	957,100	1,300,255	1,180,410	223,310
FEMA Grant-Federal & State	30,350	-	-	-	-
DEO grant for City Master Plan	-	-	12,500	-	-
Canal Restoration Grant	-	100,000	50,000	-	(100,000)
Fire Insurance Premium Tax	176,093	-	180,000	-	-
Sales Tax Revenue - State Revenue Sharing	258,548	296,798	306,240	285,218	(11,580)
Fuel and Motor Fuel Tax - State Revenue Sharing	48	39	45	45	6
Mobile Home License	4,767	4,250	4,495	4,750	500
Alcoholic Beverage License	12,787	13,480	14,439	13,480	-
Half Cent Sales Tax	1,503,208	1,579,818	1,582,266	1,637,777	57,959
Firefighter Supplemental Comp	8,363	7,900	7,900	7,900	-
Tourist Development Council Grant	99,507	108,021	108,021	114,000	5,979
Payment in Lieu of Taxes-Local Units	11,422	11,422	11,422	11,422	-
Total Intergovernmental Revenue	2,105,093	2,121,728	2,277,328	2,074,592	(47,136)

**General Fund
Revenue Summary
Fiscal Year 2016-2017**

Category/Program	Actual Revenue FY 15	Adopted Budget FY 16	Estimated Revenue FY 16	Adopted Budget FY 17	Budget Increase/ (Decrease)
Election Fees	1,440	-	-	-	-
Key Colony Beach Fire/EMS	500,000	500,000	500,000	500,000	-
Fire Watch Fees	2,000	-	-	-	-
EMS Services	469,119	525,000	568,030	525,000	-
Mangrove Trimming	39,000	144,976	40,500	100,000	(44,976)
Start Smart Youth Sports	1,160	800	2,570	2,600	1,800
Camp Program Fees	40,222	40,000	40,100	40,000	-
Miscellaneous Recreation Program Revenue	9,000	6,500	8,430	9,000	2,500
Miscellaneous Event Fees	665	650	800	650	-
Park Contributions -Private Source	5,250	-	1,150	-	-
Adult Sports Programs	3,365	4,000	3,334	3,400	(600)
Total Charges for Services	1,071,221	1,221,926	1,164,914	1,180,650	(41,276)
Traffic Court Fines	74,623	60,000	74,732	74,500	14,500
Code Enforcement Fines	190,984	50,000	156,085	125,000	75,000
Local Ordinance Parking Fines	3,436	4,300	3,461	3,400	(900)
Fines - Local Training	5,386	4,500	4,674	5,350	850
Total Fines and Forfeits	274,429	118,800	238,952	208,250	89,450
Interest Income	7,177	4,500	7,018	7,200	2,700
Rents & Other	9,600	9,600	9,600	9,600	-
Insurance Recovery	3,159	-	1,805	-	-
BP Settlement Proceeds	215,154	-	-	-	-
Contributions -Private Source	200	100,000	-	-	(100,000)
Miscellaneous Revenue	24,159	25,000	22,923	25,000	-
Total Miscellaneous Revenues	259,449	139,100	41,346	41,800	(97,300)
Transfer from Stormwater Utility Fund	50,000	50,000	50,000	50,000	-
Transfer from Capital Infrastructure Fund	282,266	388,017	388,017	306,654	(81,363)
Transfer from Wastewater Enterprise Fund	200,000	200,000	200,000	200,000	-
Administrative Fee-Marina	50,000	50,000	50,000	50,000	-
Total Other Sources	582,266	688,017	688,017	606,654	(81,363)
Total General Fund Revenues	\$ 10,432,945	\$ 10,310,208	\$ 10,677,924	\$ 11,044,816	\$ 734,608
Unappropriated Surplus (Fund Balance), October 1	3,079,340	3,503,042	4,232,658	4,477,657	974,615
Reserved Fund Balance, October 1	262,386	262,386	310,727	310,727	48,341
Total Fund Balance, October 1	3,341,726	3,765,428	4,543,385	4,788,384	1,022,956
Total General Fund Revenues and Fund Balance	\$ 13,774,671	\$ 14,075,636	\$ 15,221,309	\$ 15,833,200	\$ 1,757,564

**General Fund
Expenditure Summary
Fiscal Year 2016-2017**

Category/Program	Actual Expenditures FY 15	Adopted Budget FY 16	Estimated Expenditures FY 16	Adopted Budget FY 17	Budget Increase/ (Decrease)
<u>General Fund:</u>					
Bridge	\$ 5,341	\$ 3,938	\$ 3,388	\$ 3,898	\$ (40)
Building	447,255	569,572	529,458	615,029	45,457
City Clerk	214,752	270,084	255,531	252,799	(17,285)
City Manager	178,242	236,682	214,832	209,219	(27,463)
Code	185,085	232,101	249,988	339,058	106,957
Council	609,886	845,200	568,716	573,702	(271,498)
Finance	322,945	398,810	318,562	394,450	(4,360)
Fire/EMS	3,069,506	3,220,835	3,318,022	3,410,859	190,024
General Services	563,264	673,189	637,555	776,409	103,220
Information Technology	136,920	390,431	387,970	362,582	(27,849)
Legal	386,098	283,557	236,584	291,945	8,388
Nearshore Waters Management-Ports	29,400	224,550	222,682	24,920	(199,630)
Parks and Recreation	1,052,154	1,184,903	1,077,783	1,298,089	113,186
Planning	361,336	715,087	502,701	885,629	170,542
Police Services	1,368,657	1,595,048	1,595,048	1,653,731	58,683
Public Works	300,444	364,003	314,104	416,253	52,250
Total Expenditures	9,231,286	11,207,990	10,432,925	11,508,572	300,582
Reserved Fund Balance @ September 30	310,727	262,386	310,727	310,727	48,341
Unreserved Fund Balance @ September 30	4,232,658	2,605,260	4,477,657	4,013,901	1,408,641
Total Fund Balance, Sept 30	4,543,385	2,867,646	4,788,384	4,324,628	1,456,982
TOTAL - GENERAL FUND	\$ 13,774,671	\$ 14,075,636	\$ 15,221,309	\$ 15,833,200	\$ 1,757,564

CITY OF MARATHON

BRIDGE



Budget Worksheet
Fiscal Year 2016 - 17

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

001-8009-541- 321	Insurance	<u>2,848</u>	
001-8009-541- 330	Maintenance of Structures/Grounds	<u>1,050</u>	
	Total Materials, Supplies, Services		3,898
	Total Budget		3,898

DEPARTMENT DESCRIPTION:

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

CITY OF MARATHON

BUILDING



Budget Worksheet Fiscal Year 2016 - 2017

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

001-5010-524- 101 Salaries	<u>363,958</u>
001-5010-524- 102 Salaries - Part Time	<u>58,840</u>
001-5010-524- 140 Social Security	<u>32,344</u>
001-5010-524- 141 Retirement Benefits	<u>18,887</u>
001-5010-524- 142 Group Health/Dental/Life Insurance	<u>73,594</u>
001-5010-524- 144 Workers' Compensation	<u>7,056</u>

Total Personnel Costs	554,679
------------------------------	----------------

001-5010-524- 304 Office/Operating Supplies	<u>3,500</u>
001-5010-524- 305 Travel, Conferences & Meetings	<u>15,500</u>
001-5010-524- 306 Memberships, Dues & Subscriptions	<u>1,200</u>
001-5010-524- 308 Uniforms	<u>1,000</u>
001-5010-524- 311 Professional Services-Contractual	<u>27,000</u>
001-5010-524- 319 Training Expense	<u>8,280</u>
001-5010-524- 332 Maint and Operation - Vehicle	<u>3,900</u>

Total Materials, Supplies, Services	60,380
--	---------------

Total Budget	615,059
---------------------	----------------

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 2016 - 2017

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>153,006</u>	
001-3014-513-	140 Social Security	<u>11,705</u>	
001-3014-513-	141 Retirement Benefits	<u>13,812</u>	
001-3014-513-	142 Group Health/Dental/Life Insurance	<u>35,078</u>	
001-3014-513-	144 Workers' Compensation	<u>398</u>	
	Total Personnel Costs		213,999
001-3014-513-	303 Printing of City Materials	<u>2,500</u>	
001-3014-513-	304 Office/Operating Supplies	<u>3,700</u>	
001-3014-513-	305 Travel, Conferences & Meetings	<u>100</u>	
001-3014-513-	306 Memberships, Dues & Subscriptions	<u>950</u>	
001-3014-513-	318 Advertising	<u>20,000</u>	
001-3014-513-	319 Training Expense	<u>1,900</u>	
001-3014-513-	375 Contingency	<u>5,000</u>	
001-3014-513-	383 Ordinance Codification	<u>4,650</u>	
	Total Materials, Supplies, Services		38,800
	Total Budget		252,799

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 2016-2017**

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>141,000</u>	
001-2002-512-	140 Social Security	<u>10,787</u>	
001-2002-512-	141 Retirement Benefits	<u>21,150</u>	
001-2002-512-	142 Group Health/Dental/Life Insurance	<u>995</u>	
001-2002-512-	144 Workers' Compensation	<u>367</u>	
Total Personnel Costs			174,299
001-2002-512-	302 Communications	<u>1,800</u>	
001-2002-512-	305 Travel, Conferences & Meetings	<u>14,720</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>	
Total Materials, Supplies, Services			34,920
Total Budget			209,219

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 2016 - 2017

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

001-5012-524-	101 Salaries	222,610	
001-5012-524-	140 Social Security	17,030	
001-5012-524-	141 Retirement Benefits	19,992	
001-5012-524-	142 Group Health/Dental/Life Insurance	46,882	
001-5012-524-	144 Workers' Compensation	5,192	
Total Personnel Costs			311,706
001-5012-524-	306 Memberships, Dues & Subscriptions	1,052	
001-5012-524-	308 Uniforms	600	
001-5012-524-	316 Small Tools and Equipment	3,200	
001-5012-524-	319 Training, Conferences & Related Travel	6,000	
001-5012-524-	331 Maint and Operation - Equipment	2,000	
001-5012-524-	332 Maint and Operation - Vehicles	1,500	
001-5012-524-	385 Board/Committee Expenses	13,000	
Total Materials, Supplies, Services			27,352
Total Budget			339,058

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 2016 - 2017

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	38,223	
001-1001-511- 144 Workers' Compensation	234	
Total Personnel Costs		135,342
001-1001-511- 303 Printing and Binding	850	
001-1001-511- 304 Office/Operating Supplies	800	
001-1001-511- 305 Travel, Conferences & Meetings	16,200	
001-1001-511- 306 Memberships, Dues & Subscriptions	2,500	
001-1001-511- 308 Uniforms - shirts for Council	500	
001-1001-511- 311 Professional Services-Contractual	156,260	
001-1001-511- 319 Training	500	
001-1001-511- 375 Contingency	12,000	
Total Materials, Supplies, Services		189,610
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		573,702

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 2016 - 17

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	26,323	
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	149,487	
001-4013-513-	315 Miscellaneous Expense	435	
001-4013-513-	318 Advertising	2,000	
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			394,450
Total Budget			394,450

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 2016-17**

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

001-7004-522-	101 Salaries	1,738,739
001-7004-522-	102 Salaries - Part Time	80,300
001-7004-522-	104 Salaries - Overtime	135,200
001-7004-522-	106 Holiday Pay	70,720
001-7004-522-	140 Social Security	154,909
001-7004-522-	141 Retirement Benefits	217,761
001-7004-522-	142 Group Health/Dental/Life Insurance	382,051
001-7004-522-	144 Workers' Compensation	115,119

Total Personnel Costs	2,894,799
------------------------------	------------------

001-7004-522-	302 Communications	7,400
001-7004-522-	303 Printing and Binding	1,000
001-7004-522-	304 Office/Operating Supplies	69,600
001-7004-522-	305 Travel, Conferences & Meetings	7,000
001-7004-522-	306 Memberships, Dues & Subscriptions	4,160
001-7004-522-	308 Uniforms	27,250
001-7004-522-	311 Professional Services-Contractual	148,530
001-7004-522-	316 Small Tools and Equipment	22,500
001-7004-522-	317 Utilities	38,000
001-7004-522-	319 Training Expense	15,000
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	130,000
001-7004-522-	395 Postage Expense	600
001-7004-522-	396 Copier Expenses	3,120

Total Materials, Supplies, Services	516,060
--	----------------

Total Budget	3,410,859
---------------------	------------------

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 2016 - 17

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

001-2520-519-	101	Salaries	113,458	
001-2520-519-	140	Social Security	8,680	
001-2520-519-	141	Retirement Benefits	9,173	
001-2520-519-	142	Group/Health/Life Insurance	23,556	
001-2520-519-	144	Workmen's Compensation	295	
001-2520-519-	145	Unemployment Compensation	10,000	
Total Personnel Costs				165,162
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	122,700	
001-2520-519-	317	Utilities	36,080	
001-2520-519-	318	Advertising	2,500	
001-2520-519-	319	Training	15,300	
001-2520-519-	321	Insurance, Bonds, & Property Taxes	314,001	
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				611,247
Total Budget				776,409

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 2016-17**

Fund:	<u>General - 001</u>
Department:	<u>Information Technology Services</u>
Division:	<u>Information Technology Services</u>
Division #:	<u>3516</u>

001-3516-519- 101 Salaries	<u>62,400</u>	
001-3516-519- 140 Social Security	<u>4,774</u>	
001-3516-519- 141 Retirement Benefits	<u>3,120</u>	
001-3516-519- 142 Group Health/Dental/Life/Disability	<u>11,541</u>	
001-3516-519- 144 Workers' Compensation	<u>162</u>	
Total Personnel Costs		81,997
001-3516-519- 311 Professional Services-Contractual	<u>95,786</u>	
001-3516-519- 316 Small Tools and Equipment	<u>11,205</u>	
001-3516-519- 331 Maint and Operation - Equipment	<u>137,794</u>	
Total Materials, Supplies, Services		244,785
001-3516-519- 602 Computer Equipment	<u>35,800</u>	
Total Capital		35,800
Total Budget		362,582

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 2016-17

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

001-6003-514-	101 Salaries	152,110	
001-6003-514-	140 Social Security	11,636	
001-6003-514-	141 Retirement Benefits	22,817	
001-6003-514-	142 Group Health/Dental/Life Insurance	11,987	
001-6003-514-	144 Workers' Compensation	395	
Total Personnel Costs			198,945
001-6003-514-	302 Communications - Cell Phone & Data Service	1,000	
001-6003-514-	304 Office/Operating Supplies	1,000	
001-6003-514-	305 Travel, Conferences & Meetings	5,000	
001-6003-514-	306 Memberships, Dues & Subscriptions	6,000	
001-6003-514-	311 Professional Services-Contractual	80,000	
Total Materials, Supplies, Services			93,000
Total Budget			291,945

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 2016 - 17

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>16,520</u>	
001-8010-579-	317 Utilities	<u>400</u>	
001-8010-579-	318 Advertising	<u>4,500</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		24,920
	Total Budget		24,920

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 2016 - 17

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

001-5006-572- 101 Salaries		303,957
001-5006-572- 102 Salaries - Part Time		109,519
001-5006-572- 106 Holiday Pay		3,500
001-5006-572- 140 Social Security		31,899
001-5006-572- 141 Retirement Benefits		24,870
001-5006-572- 142 Group Health/Dental/Life Insurance		71,379
001-5006-572- 144 Workers' Compensation		19,085

Total Personnel Costs		564,209
------------------------------	--	---------

001-5006-572- 302 Communications		1,620
001-5006-572- 308 Uniforms		1,200
001-5006-572- 311 Professional Services-Contractual		488,950
001-5006-572- 316 Small Tools and Equipment		17,850
001-5006-572- 317 Utilities		137,960
001-5006-572- 330 Maintenance of Structures/Grounds		5,000
001-5006-572- 332 Maint and Operation - Vehicles		6,500
001-5006-572- 345 Summer Camp Activities		18,800
001-5006-572- 380 Special Events and Activities		56,000

Total Materials, Supplies, Services		733,880
--	--	---------

Total Budget		1,298,089
---------------------	--	-----------

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 2016 - 17

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

001-5015-515-	101 Salaries	<u>477,452</u>
001-5015-515-	102 Salaries - Part time	<u>7,800</u>
001-5015-515-	140 Social Security	<u>37,122</u>
001-5015-515-	141 Retirement Benefits	<u>32,335</u>
001-5015-515-	142 Group Health/Dental/Life Insurance	<u>90,766</u>
001-5015-515-	144 Workers' Compensation	<u>13,179</u>

Total Personnel Costs

658,654

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>8,100</u>
001-5015-515-	306 Memberships, Dues & Subscriptions	<u>4,650</u>
001-5015-515-	307 Land Steward Expense	<u>2,850</u>
001-5015-515-	311 Professional Services	<u>209,000</u>
001-5015-515-	385 Board/Committee Expenses	<u>1,000</u>
001-5015-515-	395 Postage Expense	<u>500</u>

Total Materials, Supplies, Services

226,975

Total Budget

885,629

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 2016 -17

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

001-7007-521 311 Professional Services-Contractual 1,653,731

Total Materials, Supplies, Services 1,653,731

Total Budget 1,653,731

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 2016 - 17

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>189,844</u>	
001-5008-519- 104 Overtime Wages	<u>6,000</u>	
001-5008-519- 140 Social Security	<u>14,982</u>	
001-5008-519- 141 Retirement Benefits	<u>19,247</u>	
001-5008-519- 142 Group Health/Dental/Life Insurance	<u>42,368</u>	
001-5008-519- 144 Workers' Compensation	<u>8,312</u>	
Total Personnel Costs		280,753
001-5008-519- 308 Uniforms	<u>800</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>	
Total Materials, Supplies, Services		135,500
Total Budget		416,253

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 2016 - 2017**

Category/Program	Actual FY 15	Adopted Budget FY 16	Estimated FY 16	Adopted Budget FY 17	Budget Increase/ (Decrease)
<u>Revenues</u>					
Discretionary Sales Surtaxes	\$2,822,655	\$2,880,166	\$2,848,520	\$3,066,538	\$ 186,372
State Land Acquisition Grants	-	500,000	-	500,000	-
Curry Hammock Park Surcharge	38,872	40,500	40,390	40,500	-
Key Colony Beach Infrastructure Funds	25,000	25,000	25,000	25,000	-
Boater Improvement Fund (BIF) Grant	-	-	-	40,000	40,000
TDC Grant - Beach Restoration	88,818	45,900	45,900	125,000	79,100
TDC Grant - Beach Restrooms	-	-	-	75,550	75,550
Highway Beautification Grant	-	100,000	-	100,000	-
Canal Restoration Grant	-	-	-	100,000	100,000
Sea Turtle Educational Grant	(4,732)	-	-	-	-
Bureau of Beaches Grant	-	100,000	-	-	(100,000)
Interest Income	6,717	5,500	4,303	4,000	(1,500)
Private Source Contributions	214,000	-	49,900	-	-
Insurance Recovery	385	-	-	-	-
Transfer from Wastewater Utility Fund - 104th St.	216,300	-	-	-	-
Transfer from Street Maintenance Fund - 104th St.	92,700	-	-	-	-
Transfer from Vehicle & Equipment Replacement Fund	387,516	100,906	41,550	577,000	476,094
Transfer from Impact Fee Fund	84,851	42,500	206,753	190,000	147,500
Unappropriated Surplus	5,881,701	4,562,523	3,948,270	939,597	(3,622,926)
Total Revenues	\$9,854,783	\$8,402,995	\$7,210,587	\$5,783,185	(\$2,619,810)
<u>Expenses</u>					
Materials, Supplies, & Services	\$0	\$0	\$0	\$0	\$0
Capital Outlay	3,584,358	4,850,715	3,961,578	2,920,200	(1,930,515)
Non-Operating	2,322,155	2,335,578	2,309,413	1,896,296	(439,282)
Reserve for Future Appropriation	3,948,270	1,216,703	939,597	966,689	(250,014)
Total Expenses	\$9,854,783	\$8,402,995	\$7,210,587	\$5,783,185	(\$2,619,810)

Capital Infrastructure Fund

Account Number	Description	Adopted Budget FY 17
<u>Revenues</u>		
101-312-600	Discretionary Sales Surtaxes	3,066,538
101-334-500	State Land Acquisition Grants	500,000
101-335-700	Curry Hammock Park Surcharge	40,500
101-337-700	TDC Grant - Beach Restoration	125,000
101-337-701	TDC Grant - Beach Restrooms	75,550
101-3XX-XXX	Canal Restoration Grant	100,000
101-3XX-XXX	Highway Beautification Grant	100,000
101-3XX-XXX	Boater Improvement Fund Grant (BIF)	40,000
101-337-101	Key Colony Beach Infrastructure Funds	25,000
101-361-100	Interest Income	4,000
101-381-440	Transfer from Vehicle & Equipment Replacement Fund	577,000
101-381-620	Transfer from Impact Fee Fund	190,000
101-389-900	Unappropriated Surplus	<u>939,597</u>
Total Revenues		5,783,185
<u>Expenses</u>		
101-6501-522-601	Vehicles - Marathon Fire Rescue	557,000
101-6501-524-601	Vehicles - Administration	20,000
101-6501-519-604	Equipment - Parks	50,000
101-6501-522-604	Equipment - Marathon Fire Rescue	116,700
101-6501-522-612	Buildings & Improvements - Marathon Fire Rescue	160,000
101-6501-519-612	Buildings & Improvements	337,500
101-6501-572-614	Parks/Beaches Improvements	1,079,000
101-6501-538-618	Street/Sidewalk/Bridge Improvements	100,000
101-6501-515-610	Land Acquisitions	500,000
101-6501-519-912	Transfer to Debt Service Fund	939,642
101-6501-519-913	Transfer to Vehicle Replacement Fund	0
101-6501-519-918	Transfer to General Fund	306,654
101-6501-519-919	Transfer to Stormwater Utility Fund	650,000
101-6501-519-992	Reserve for Future Appropriation	<u>966,689</u>
Total Expenses		5,783,185

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

STREET MAINTENANCE



Street Maintenance Fund
Fiscal Year 2016-2017

Category/Program	Actual FY 15	Adopted Budget FY 16	Estimated FY 16	Adopted Budget FY 17	Budget Increase/ (Decrease)
<u>REVENUES</u>					
Local Option Gas Tax	273,733	273,733	273,733	273,733	-
New Local Gas Tax	180,748	185,470	178,025	192,434	6,964
8th Cent Motor Fuel Tax	83,998	92,202	81,498	88,606	(3,596)
Gas Tax ILA with Monroe County	94,987	94,987	94,987	94,987	-
Traffic Signal Maintenance Agreement	16,668	16,000	23,256	23,952	7,952
Traffic Light Agreement	35,738	35,500	36,810	37,000	1,500
Interest Income	3,199	2,000	1,999	2,000	-
Insurance Recovery	9,350	-	1,590	-	-
FDOT Reimbursement - Coco Plum	-	-	100,000	-	-
FDOT LAP agreement - Aviation Bike Path	-	4,000	4,000	-	(4,000)
FDEP Grant - Coco Plum Trail	-	-	64,000	-	-
Transfer in from Impact Fees	-	350,000	292,970	70,500	(279,500)
Transfer in from Vehicle Replacement	75,466	-	-	62,000	62,000
Unappropriated Surplus	1,839,918	1,649,523	1,594,642	1,796,869	147,346
Total Revenues	\$ 2,613,805	\$ 2,703,415	\$ 2,747,510	\$ 2,642,081	\$ (61,334)
<u>Expenses</u>					
Personnel Costs	332,607	387,408	370,410	454,254	66,846
Materials, Supplies, & Services	149,972	247,900	156,826	250,000	2,100
Capital Outlay	531,631	920,002	354,500	1,319,678	399,676
Transfer to Vehicle Replacement Fund	4,953	18,905	18,905	23,274	4,369
Transfer to Future Road Repaving Reserve	-	50,000	50,000	50,000	-
Committed Funds for Future Road Repaving I	-	-	-	50,000	50,000
Reserve for Future Appropriation	1,594,642	1,079,200	1,796,869	494,875	(584,325)
Total Expenses	\$ 2,613,805	\$ 2,703,415	\$ 2,747,510	\$ 2,642,081	\$ (61,334)

Street Maintenance Fund

Account Number	Description	Adopted Budget FY17
<u>Revenues</u>		
102-312-400	Local Option Gas Tax	273,733
102-312-420	New Local Gas Tax	192,434
102-335-121	8th Cent Motor Fuel Tax	88,606
102-335-490	Gas Tax ILA with Monroe County	94,987
102-344-900	Traffic Signal Maintenance Agreement	23,952
102-344-901	Traffic Light Maintenance Agreement	37,000
102-361-100	Interest Income	2,000
102-381-250	Transfer from Impact Fee Fund	70,500
102-381-270	Transfer from Vehicle Replacement Fund	62,000
102-389-900	Unappropriated Surplus	1,796,869
Total Revenues		2,642,081
<u>Expenses</u>		
102-5025-541-101	Salaries	309,188
102-5025-541-104	Overtime	12,500
102-5025-541-140	Social Security	24,609
102-5025-541-141	Retirement Benefits	24,864
102-5025-541-142	Group Health/Dental/Life Insurance	72,645
102-5025-541-144	Worker's Compensation	10,448
102-5025-541-304	Operating Supplies	7,000
102-5025-541-308	Uniforms	800
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	59,000
102-5025-541-331	Maintenance/Operations Equipment	55,200
102-5025-541-332	Maintenance/Operations Vehicles	20,000
102-5025-541-601	Vehicles	62,000
102-5025-541-604	Equipment	26,000
102-5025-541-612	Building - Facilities Yard	598,345
102-5025-541-618	Street/Sidewalk/Bridge Improvements	455,500
102-5025-541-806	Grants/Contributions-Other Government Agencies	177,833
102-5025-541-913	Transfer to Vehicle Replacement	23,274
102-5025-541-914	Transfer to Road Repaving Reserve	50,000
102-5025-541-992	Committed Funds for Future Road Repaving Project	50,000
102-5025-541-992	Reserve for Future Appropriation	494,875
Total Expenses		2,642,081

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 2016 - 2017

Category/Program	Actual FY 15	Adopted Budget FY 16	Estimated FY 16	Adopted Budget FY 17	Budget Increase/ (Decrease)
<u>Revenues</u>					
Interest Income	2,168	1,500	1,803	1,500	-
Transfer from Capital Infrastructure Fund	381,758	318,817	318,817	-	(318,817)
Transfer from Street Maintenance Fund	4,953	18,905	18,905	23,274	4,369
Transfer from Marina Fund	662	662	662	662	-
Transfer from Stormwater Utility	24,555	22,086	22,086	22,687	601
Transfer from Wastewater Utility	18,077	32,996	32,996	39,749	6,753
Unappropriated Surplus	1,534,287	1,521,399	1,503,478	1,857,197	335,798
Total Revenues	1,966,460	1,916,365	1,898,747	1,945,069	28,704
<u>Expenses</u>					
Reserve for Replacement of Vehicles	1,503,478	1,815,459	1,857,197	1,306,069	(509,390)
Transfer to Capital Infrastructure Fund	387,516	100,906	41,550	577,000	476,094
Transfer to Street Maintenance Fund	75,466	-	-	62,000	62,000
Total Expenses	1,966,460	1,916,365	1,898,747	1,945,069	28,704

Vehicle Replacement Fund

Account Number	Description	Budget FY17	
<u>Revenues</u>			
103-361-100	Interest Income	1,500	
103-381-350	Transfer from Street Maintenance Fund	23,274	
103-381-450	Transfer from Marina Fund	662	
103-381-550	Transfer from Stormwater Utility Fund	22,687	
103-381-650	Transfer from Wastewater Utility Fund	39,749	
103-389-900	Unappropriated Surplus	<u>1,857,197</u>	
	Total Revenues		1,945,069
<u>Expenses</u>			
103-6701-590-915	Transfer to Capital Infrastructure Fund	577,000	
103-6701-590-917	Transfer to Street Maintenance Fund	62,000	
103-6701-590-993	Reserve-Vehicle Replacement-Stormwater Utility Fund	194,311	
103-6701-590-994	Reserve-Vehicle Replacement-Wastewater Utility Fund	147,405	
103-6701-590-995	Reserve-Vehicle Replacement-General Fund	55,894	
103-6701-590-996	Reserve-Vehicle Replacement-Fire	735,117	
103-6701-590-998	Reserve-Vehicle Replacement-Marina	16,700	
103-6701-590-999	Reserve-Vehicle Replacement-Street Maintenance & Public Works	<u>156,642</u>	
	Total Expenses		1,945,069

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 2016 - 2017

Category/Program	Actual FY 15	Adopted Budget FY 16	Estimated FY 16	Adopted Budget FY 17	Budget Increase/ (Decrease)
<u>Revenues</u>					
Interest Income	731	668	1,038	1,000	332
Public Safety Impact Fees	48,471	51,192	59,519	50,000	(1,192)
Physical Environment Impact Fees	3,388	2,466	5,064	2,500	34
Transportation Impact Fees	82,805	86,500	107,316	86,500	-
Culture/Recreation Impact Fees	31,843	42,236	45,974	40,000	(2,236)
Conservation/Other Impact Fees	38,315	37,012	45,875	40,000	2,988
Miscellaneous Revenue	316	190	669	-	(190)
Unappropriated Surplus	447,787	633,444	830,808	669,582	36,138
Total Revenues	653,656	681,125	1,096,263	889,582	35,874
<u>Expenses</u>					
Transfer to Capital Infrastructure Fund	109,476	42,500	206,753	190,000	147,500
Transfer to Street Maintenance Fund	-	350,000	219,928	70,500	(279,500)
Reserve for Future Appropriation	830,808	461,208	669,582	629,082	167,874
Total Expenses	940,284	681,125	1,096,263	889,582	35,874

Impact Fees Fund Fiscal Year 2016-17

	Description	Adopted Budget FY17
104-361-100	Interest Income	1,000
104-324-110/120	Public Safety Impact Fees	50,000
104-324-210/220	Physical Environment Impact Fees	2,500
104-324-310/320	Transportation Impact Fees	86,500
104-324-410/420	Economic Environment Impact Fees	40,000
104-324-710/720	Other Impact Fees	40,000
104-389-900	Unappropriated Surplus	<u>669,582</u>
	Total Revenues	889,582
104-5030-519-910	Transfer to Street Maintenance Fund	70,500
104-5030-519-915	Transfer to Capital Infrastructure Fund	190,000
104-5030-519-990	Reserve-Public Safety Impact Fees	5,179
104-5030-519-991	Reserve-Physical Environmental Impact Fees	38,768
104-5030-519-994	Reserve-Library Impact Fees	10,034
104-5030-519-995	Reserve-Other Impact Fees	300,082
104-5030-519-996	Reserve-Industrial Safety Impact Fees	3,718
104-5030-519-997	Reserve-Transportation Impact Fees	267,974
104-5030-519-999	Reserve-Culture/Recreation Impact Fees	<u>3,327</u>
	Total Non Operating Expenses	889,582
	Total Expenses	889,582

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 2016 - 2017

Category/Program	Actual FY 15	Budget FY 16	Estimated FY 16	Adopted Budget FY 17	Budget Increase/ (Decrease)
<u>Revenues</u>					
Mitigation Fees	1,890	-	3,627	-	-
Interest Income	118	90	115	115	25
Transfer in from Wastewater	-	-	-	-	-
Unappropriated Surplus	101,633	79,086	89,056	92,797	13,711
Total Revenues	\$ 103,641	\$ 79,176	\$ 92,797	\$ 92,912	\$ 13,736
<u>Expenses</u>					
Personnel Costs	-	-	-	-	-
Materials, Supplies, & Services	14,585	25,000	-	50,000	25,000
Reserve for Future Appropriation	89,056	54,176	92,797	42,912	(11,264)
Total Expenses	\$ 103,641	\$ 79,176	\$ 92,797	\$ 92,912	\$ 13,736

**Restoration Fund
Fiscal Year 2016-17**

Account Number	Description	Adopted Budget FY 17	
<u>Revenues & Other Sources</u>			
106-361-100	Interest Income	115	
106-389-900	Unappropriated Surplus	<u>92,797</u>	
	Total Revenues & Other Sources		92,912
<u>Expenses & Other Sources</u>			
106-0000-539-300	Restoration Project	50,000	
106-0000-539-992	Reserve for Future Appropriation	<u>42,912</u>	
	Total Expenses & Other Sources		92,912

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

AFFORDABLE HOUSING



**Affordable Housing Fund
Fiscal Year 2016 - 2017**

Category/Program	Actual FY 15	Budget FY 16	Estimated FY 16	Adopted Budget FY 17	Budget Increase/ (Decrease)
<u>Revenues & Fund Balances</u>					
Affordable Housing Fee In Lieu	850,000	-	40,000	-	-
Interest Income	319	-	1,147	1,100	1,100
Fund Balance	158,168	-	1,008,037	1,048,434	1,048,434
Total Revenues & Beginning Fund Balances	1,008,487	-	1,049,184	1,049,534	1,049,534
<u>Expenditures & Fund Balances</u>					
Materials, Supplies, & Services	450	-	750	201,000	201,000
Fund Balance - Non Spendable	90,000	-	190,000	190,000	190,000
Fund Balance - Spendable <i>(i.e. Reserve for future appropriation)</i>	918,037	-	858,434	658,534	658,534
Total Expenditures & Ending Fund Balances	1,008,487	478,192	1,049,184	1,049,534	1,049,534

**Affordable Housing Fund
Fiscal Year 2016-17**

Account Number	Description	Adopted Budget FY 17
<u>Revenues</u>		
105-361-100	Interest Revenue	1,100
105-331-900	Unappropriated Surplus	<u>1,048,434</u>
	Total Revenues	1,049,534
<u>Expenses</u>		
105-5015-554	Home buyer Assistance Program	201,000
105-389-992	Fund Balance - Non Spendable	190,000
105-389-992	Reserve for Future Appropriation	<u>658,534</u>
	Total Expenses	1,049,534

CITY OF MARATHON

DEBT SERVICE



Debt Service Fund
Fiscal Year 2016 - 2017

Category/Program	Actual FY 15	Adopted Budget FY 16	Estimated FY 16	Adopted Budget FY 17	Budget Increase/ (Decrease)
<u>Revenues</u>					
Transfer from Capital Infrastructure Fund	1,008,131	978,744	978,744	939,642	(39,102)
Total Revenues	1,008,131	978,744	978,744	939,642	(39,102)
<u>Expenses</u>					
Debt Service	1,008,131	978,744	978,744	939,642	(39,102)
Total Expenses	1,008,131	978,744	978,744	939,642	(39,102)

**Debt Service Fund
Fiscal Year 2016-17**

Account Number	Description	Adopted Budget FY 17
<u>Revenues</u>		
210-381-250	Transfer from Capital Infrastructure Fund	<u>939,642</u>
	Total Revenues	939,642
<u>Expenses</u>		
210-6190-517-702	Debt Service	<u>939,642</u>
	Total Expenses	939,642

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 2016 - 2017
Budgeted Revenues, Expenditures and Changes in Cash Position

	Actual FY15	Adopted Budget FY16	Estimated FY16	Adopted Budget FY17
<u>Cash & Cash Equivalents, Beginning</u>	730,404	819,637	900,975	1,117,662
<u>Operating Revenues</u>				
Seawall	91,851	85,000	78,058	83,500
Dinghy	80,617	75,000	81,763	82,000
Moorings	556,473	525,000	576,348	566,000
Parking	6,907	5,000	6,164	5,000
Storage Units	22,121	25,000	22,730	23,000
Pump Outs	8,045	7,500	8,413	7,500
Marina Sales	17,432	20,050	18,735	20,050
Miscellaneous Revenue	4,200	7,500	10,062	9,500
Laundry Machines	64,343	62,500	66,699	55,000
Total Operating Revenues	851,989	812,550	868,972	851,550
<u>Operating Expenditures</u>				
Personnel Costs	360,136	414,787	391,531	477,575
Materials, Supplies, & Services	218,514	283,474	244,552	305,023
Total Operating Expenditures	578,650	698,261	636,083	782,598
<u>Non Operating Revenues (Expenses)</u>				
Interest Income	1,152	1,500	1,311	1,100
Boater Improvement Fund Grant	-	24,000	24,000	-
CVA Grant - Operations & Maintenance for Vessel Pump-out	40,494	68,000	37,106	51,550
FWC Grant - Mooring Field	-	-	45,450	-
Capital Outlay	(93,752)	(105,620)	(73,407)	(51,400)
Total Non Operating Revenue (Expense)	(52,106)	(12,120)	34,460	1,250
<u>Income (loss) Before Transfers and Capital Contributions</u>	221,233	102,169	267,349	70,202
<u>Transfers and Capital Contributions</u>				
Transfer to Vehicle Replacement Fund	(662)	(662)	(662)	(662)
Transfer to General Fund	(50,000)	(50,000)	(50,000)	(50,000)
Total Change in Cash Position	170,571	51,507	216,687	19,540
<u>Cash & Cash Equivalents, Ending</u>	900,975	871,144	1,117,662	1,137,202

Budget Worksheet

Fiscal Year 2016 - 2017

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

OPERATING EXPENDITURES			
410-8011-575-	101 Salaries	282,721	
410-8011-575-	102 Salaries - Part Time	57,986	
410-8011-575-	104 Salaries-Overtime	3,000	
410-8011-575-	106 Holiday Pay	3,000	
410-8011-575	140 Social Security	23,072	
410-8011-575	141 Retirement Benefits	20,639	
410-8011-575-	142 Group Health/Dental/Life Insurance	69,906	
410-8011-575-	144 Workers' Compensation	15,751	
410-8011-575-	145 Unemployment Compensation	1,500	
	Total Personnel Costs		477,575
410-8011-575-	302 Communications	6,255	
410-8011-575-	304 Office/Operating Supplies	14,150	
410-8011-575-	308 Uniforms	350	
410-8011-575-	311 Professional Services-Contractual	47,748	
410-8011-575-	316 Small Tools and Equipment	1,260	
410-8011-575-	317 Utilities	76,500	
410-8011-575-	318 Advertising	3,000	
410-8011-575-	321 Insurance, Bonds, & Property Taxes	66,965	
410-8011-575-	329 Maintenance of Buildings	20,000	
410-8011-575-	330 Maintenance of Structures/Grounds	9,760	
410-8011-575-	331 Maint and Operation - Equipment	43,835	
410-8011-575-	332 Maint and Operation - Vehicles	1,400	
410-8011-575-	375 Contingency	10,000	
410-8011-575-	380 Special Events & Activities	1,150	
410-8011-575-	395 Postage Expense	150	
410-8011-575-	396 Copier Expenses	2,500	
	Total Materials, Supplies, Services		305,023
410-8011-575-	600 Capital Outlay - Infrastructure	33,000	
410-8011-575-	601 Capital Outlay - Equipment	13,000	
410-8011-575-	602 Capital Outlay - Computer Equipment	5,400	
	Total Capital Outlay		51,400
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		884,660

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 2016 - 2017
Budgeted Revenues, Expenditures and Changes in Cash Position

	Actual FY15	Adopted Budget FY16	Estimated FY16	Adopted Budget FY17
<u>Cash & Cash Equivalents, Beginning</u>	2,327,655	2,149,878	2,620,206	1,490,341
<u>Operating Expenditures</u>				
Personnel Costs	94,334	93,984	93,984	107,929
Materials, Supplies, & Services	113,273	162,414	100,805	172,974
Total Operating Expenditures	207,607	256,398	194,789	280,903
<u>Non Operating Revenues (Expenses)</u>				
Interest Income	3,335	3,000	3,000	3,000
Assessments: Non Ad Valorem	1,023,236	1,020,000	1,023,567	1,020,000
Capital Outlay	(630,900)	(25,000)	(67,840)	(25,000)
Loan Proceeds	587,500	-	-	-
Debt Service & Advance Refunding's	(1,058,458)	(1,490,473)	(2,469,247)	(1,329,204)
Total Non Operating Revenue (Expenses)	(75,287)	(492,473)	(1,510,520)	(331,204)
<u>Transfers and Capital Contributions</u>				
Transfer in from Capital Infrastructure	650,000	650,000	650,000	650,000
Transfer out to General Fund	(50,000)	(50,000)	(50,000)	(50,000)
Transfer out to Vehicle Replacement Fund	(24,555)	(24,555)	(24,555)	(23,724)
Total Transfers and Capital Contributions	575,445	575,445	575,445	576,276
Total Change in Cash Position	292,551	(173,426)	(1,129,864)	(35,831)
<u>Cash & Cash Equivalents, Ending</u>	2,620,206	1,976,452	1,490,341	1,454,511

Budget Worksheet

Fiscal Year 2016 - 2017

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

OPERATING EXPENDITURES

430-6910-538	101	Salaries	70,774	
430-6910-538	104	Overtime	5,100	
430-6910-538	106	Holiday Pay	1,800	
430-6910-538	140	Social Security	5,942	
430-6910-538	141	Retirement Benefits- City Contribution	4,208	
430-6910-538	142	Group Health/ Dental/ Life/ AD&D	15,200	
430-6910-538	144	Worker's Compensation	4,905	
Total Personnel				107,929
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	119,444	
430-6910-538	316	Small Tools & Equipment	2,000	
430-6910-538	319	Training	2,000	
430-6910-538	321	Insurance	1,000	
430-6910-538	330	Maintenance of Structures/Grounds	15,000	
430-6910-538	331	Maintenance and Operation - Equipment	2,200	
430-6910-538	332	Maintenance and Operation - Vehicles	30,000	
430-6910-538	411	Communications	180	
Total Materials, Supplies, Services				172,974
Total Operating Expenditures				280,903

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	1,329,204	
430-6910-538	913	Transfer to Vehicle Replacement Fund	23,724	
430-6910-538	918	Transfer to General Fund	50,000	
				1,402,928
Total Budget				1,708,831

CITY OF MARATHON

WASTEWATER



Wastewater Utility Enterprise Fund
Fiscal Year 2016-2017
Budgeted Revenues, Expenditures and Changes in Cash Position

	Actual FY15	Adopted Budget FY16	Estimated FY16	Adopted Budget FY17
<u>Cash & Cash Equivalents, Beginning</u>	9,063,016	5,593,728	9,213,302	7,776,419
<u>Operating Revenues</u>				
Charges for services	6,160,551	6,373,100	6,379,111	6,642,900
Total Operating Revenues	6,160,551	6,373,100	6,379,111	6,642,900
<u>Operating Expenditures</u>				
Personnel Costs	808,425	1,365,433	1,208,856	1,488,471
Materials, Supplies, & Services	4,257,107	3,742,453	3,434,945	3,614,389
Total Operating Expenditures	5,065,532	5,107,886	4,643,801	5,102,860
<u>Non Operating Revenues (Expenses)</u>				
Interest Income	25,215	24,000	25,415	24,000
Assessments: Non Ad Valorem	4,259,469	3,505,300	3,758,516	3,454,000
Grant Program Funds	789,207	17,721,291	3,339,774	10,319,626
Miscellaneous Income	2,002	-	203	-
Capital Outlay	(2,715,260)	(17,222,250)	(3,160,784)	(10,782,626)
Loan Proceeds	1,762,500	-	-	-
Debt Service & Advance Refunding's	(4,540,138)	(4,123,833)	(6,583,665)	(3,987,611)
Total Non Operating Revenue (Expense)	(417,005)	(95,492)	(2,620,542)	(972,611)
<u>Transfers and Capital Contributions</u>				
Transfer out to General Fund	(200,000)	(200,000)	(200,000)	(200,000)
Transfer out to Vehicle Replacement Fund	(18,077)	(32,996)	(32,996)	(39,749)
Transfer out to Repair & Replacement Fund (5% gross op rev)	(309,651)	(318,655)	(318,655)	(332,145)
Total Transfers and Capital Contributions	(527,728)	(551,651)	(551,651)	(571,894)
Total Change in Cash Position	150,286	618,071	(1,436,882)	(4,465)
<u>Cash & Cash Equivalents, Ending</u>	9,213,302	6,211,799	7,776,419	7,771,955

Budget Worksheet

Fiscal Year 2016 - 2017

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

OPERATING EXPENDITURES

450-6920-535	101	Salaries	970,179	
450-6920-535	104	Overtime	75,000	
450-6920-535	140	Social Security	79,956	
450-6920-535	141	Retirement Benefits- City Contribution	53,349	
450-6920-535	142	Group Health/Dental/Life Insurance	208,849	
450-6920-535	144	Worker's Compensation	101,138	
		Total Personnel		1,488,471
450-6920-535	304	Office Operating Supplies	15,000	
450-6920-535	305	Travel, Conference & Meetings	12,500	
450-6920-535	306	Memberships, Dues and Subscriptions	2,540	
450-6920-535	308	Uniforms	7,500	
450-6920-535	311	Professional Services-Contractual	494,500	
450-6920-535	313	Sludge Hauling	175,000	
450-6920-535	314	Dewatering O&M Contract	310,000	
450-6920-535	318	Advertising	5,000	
450-6920-535	319	Training	22,200	
450-6920-535	331	Maintenance and Operation - Software & Licenses	21,900	
450-6920-535	332	Maintenance and Operation - Vehicles	38,500	
450-6920-535	395	Postage	12,000	
450-6920-535	411	Communications	18,500	
450-6920-535	431	Utilities	524,750	
450-6920-535	432	Solid Waste Dumpster	37,700	
450-6920-535	440	Rents & Leases	60,000	
450-6920-535	452	General Liability Insurance	17,500	
450-6920-535	453	Property Insurance	15,141	
450-6920-535	454	Windstorm Insurance	33,000	
450-6920-535	455	Pollution Liability	15,098	
450-6920-535	456	Flood	95,450	
450-6920-535	457	Fuel Tank Insurance	1,500	
450-6920-535	458	Vehicle Insurance	15,000	
450-6920-535	461	Repair & Maintenance - Equipment	732,550	
450-6920-535	462	Repair & Maintenance - Buildings	133,925	
450-6920-535	463	Repair & Maintenance - Collection System	229,500	
450-6920-535	521	Fuel	23,500	
450-6920-535	522	Chemicals	422,335	
450-6920-535	523	Operating Supplies	22,300	
450-6920-535	991	Operational Contingency	100,000	
		Total Materials, Supplies, Services		3,614,389
		Total Operating Expenditures		5,102,860

INVESTMENT IN CAPITAL ASSETS

450-6920-535	601	Equipment: Vehicles	300,000	
450-6920-535	604	Equipment	88,000	
450-6920-535	619	Wastewater Improvements	10,394,626	
		Total Capital		10,782,626

TRANSFERS AND DEBT SERVICE

450-6920-535	720	Debt Service	3,987,611	
450-6920-535	913	Transfer to Vehicle Replacement Fund	39,749	
450-6920-535	918	Transfer to General Fund	200,000	
450-6920-535	919	Transfer to Repair & Replacement Fund	332,145	
		Total Transfers and Debt Service		4,559,505

Total Budget 20,444,991

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.
-

-
- **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.
-

-
- **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.
-