

CITY OF MARATHON

BUDGET



FISCAL YEAR

OCTOBER 1, 2018 THROUGH SEPTEMBER 30, 2019

**General Fund
Revenue Summary
Fiscal Year 2018-2019**

Category/Program	Actual Revenue FY 17	Amended Budget FY 18	Actual Revenue FY18 YTD	Estimated Revenue FY 18	Adopted Budget FY 19	Budget Increase/ (Decrease)
<u>General Fund:</u>						
			FY 18 DR 420 Gross Value		\$2,515,545,762	
			FY 18/19 Preliminary Millage Rate:		2.5900	
			FY 18/19 Roll Back Millage Rate:		2.4636	
			Percentage (Under)/Over Rollback:		5.13%	
Ad Valorem Taxes (97% collection rate)	5,234,540	5,935,905	5,975,044	5,975,044	6,319,806	383,901
Ad Valorem Taxes - Delinquent	2,233	6,000	3,385	3,438	3,400	(2,600)
Communications Tax	515,229	544,779	252,378	504,756	515,335	(29,444)
Total Taxes	5,752,002	6,486,684	6,230,807	6,483,238	6,838,541	351,857
Local Business Tax (County Occupational Licenses)	44,140	47,500	17,434	50,802	44,000	(3,500)
Building Permit Fees	798,321	800,000	1,651,562	1,802,083	800,000	-
Building Training Fees	7,307	7,000	11,283	15,044	11,200	4,200
Dog Friendly Permits	500	800	400	500	500	(300)
Taxi Permits	1,100	1,100	-	1,100	1,100	-
Vacation Rental Permit Fees	345,018	280,000	252,690	336,920	345,000	65,000
FEMA Inspection Fees	-	-	-	-	-	-
FEMA FWS Review & Processing Fees	4,975	4,800	4,950	8,486	4,800	-
Planning & Zoning Fees	90,225	43,000	59,775	102,471	90,000	47,000
Commercial & Vacation Rental Fire Inspection Fees	214,871	170,000	238,561	357,842	215,000	45,000
Total License and Permits	1,506,457	1,354,200	2,236,655	2,675,248	1,511,600	157,400
FEMA & State Reimbursement	-	15,811,250	-	738,709	11,575,252	(4,235,998)
Line of Credit Proceeds/Temp Interfund Borrowings	-	-	50,001	9,750,000	-	-
Fire Insurance Premium Tax	143,011	-	-	143,011	-	-
Sales Tax Revenue - State Revenue Sharing	269,907	280,838	153,880	263,794	264,891	(15,947)
Fuel and Motor Fuel Tax - State Revenue Sharing	35	35	20	35	35	-
Mobile Home License	5,410	5,200	3,076	5,114	5,410	210
Alcoholic Beverage License	19,699	14,000	-	14,000	19,700	5,700
Half Cent Sales Tax	1,588,243	1,657,780	701,325	1,502,650	1,526,116	(131,664)
Firefighter Supplemental Comp	6,290	6,600	1,710	6,600	6,300	(300)
Tourist Development Council Grant	92,552	114,000	-	114,000	117,420	3,420
Payment in Lieu of Taxes-Local Units	10,962	10,950	10,761	10,761	10,950	-
Total Intergovernmental Revenue	2,136,109	17,900,653	920,773	12,548,674	13,526,074	(4,374,579)

**General Fund
Revenue Summary
Fiscal Year 2018-2019**

Category/Program	Actual Revenue FY 17	Amended Budget FY 18	Actual Revenue FY18 YTD	Estimated Revenue FY 18	Adopted Budget FY 19	Budget Increase/ (Decrease)
Key Colony Beach Fire/EMS	500,000	550,000	412,500	550,000	550,000	-
EMS Services	485,744	500,000	435,005	670,010	650,000	150,000
Fire Watch Fees	1,100	-	46,800	46,800	-	-
Mangrove Trimming	-	125,000	-	-	125,000	-
Start Smart Youth Sports	2,690	2,650	520	2,650	2,650	-
Camp Program Fees	36,980	41,500	3,285	41,400	41,500	-
Miscellaneous Recreation Program Revenue	5,920	7,300	-	6,000	6,000	(1,300)
Miscellaneous Event Fees	1,050	900	-	865	900	-
Park Contributions -Private Source	3,200	-	6,000	6,000	-	-
Adult Sports Programs	3,685	3,400	-	3,400	3,400	-
Total Charges for Services	1,040,369	1,230,750	904,110	1,327,125	1,379,450	148,700
Traffic Court Fines	70,078	68,600	27,477	59,950	70,000	1,400
Code Enforcement Fines	154,655	100,000	26,150	52,300	50,000	(50,000)
Local Ordinance Parking Fines	2,457	3,500	1,029	1,558	2,450	(1,050)
Fines - Local Training	5,374	4,550	2,423	4,846	4,550	-
Total Fines and Forfeits	232,564	176,650	57,079	118,654	127,000	(49,650)
Interest Income	30,618	10,000	(1,900)	(3,800)	-	(10,000)
Rents & Other	9,400	12,000	7,000	12,000	12,000	-
Insurance Recovery	128,491	-	111,082	111,082	-	-
Miscellaneous Revenue	26,711	25,000	36,562	36,562	25,000	-
Total Miscellaneous Revenues	195,220	47,000	152,744	155,844	37,000	(10,000)
Transfer from Stormwater Utility Fund	50,000	60,000	30,000	60,000	60,000	-
Transfer from Capital Infrastructure Fund	298,656	327,969	-	327,969	333,334	5,365
Transfer from Wastewater Enterprise Fund	200,000	250,000	125,000	250,000	250,000	-
Administrative Fee-Marina	50,000	50,000	25,000	50,000	50,000	-
Transfer from Impact Fee Fund	-	50,000	-	-	50,000	-
Total Other Sources	598,656	737,969	180,000	687,969	743,334	5,365
Total General Fund Revenues	\$ 11,461,377	\$ 27,933,906	\$ 10,682,168	\$ 23,996,752	\$ 24,162,999	\$ (3,770,907)
Unappropriated Surplus (Fund Balance), October 1	4,985,025	5,387,911	3,690,416	3,690,416	2,892,366	(2,495,545)
Reserved Fund Balance, October 1	334,620	334,620	399,939	399,939	399,939	65,319
Total Fund Balance, October 1	5,319,645	5,722,531	4,090,355	4,090,355	3,292,305	(2,430,226)
Total General Fund Revenues and Fund Balance	\$ 16,781,022	\$ 33,656,437	\$ 14,772,523	\$ 28,087,107	\$ 27,455,304	\$ (6,201,133)

**General Fund
Expenditure Summary
Fiscal Year 2018-2019**

Category/Program	Actual Expenditures FY 17	Amended Budget FY 18	Actual Expenditures FY18 YTD	Estimated Expenditures FY 18	Adopted Budget FY 19	Budget Increase/ (Decrease)
General Fund:						
Bridge	\$ 69	\$ 7,187	\$ -	\$ -	\$ -	\$ (7,187)
Building	454,154	622,720	455,130	780,223	868,174	245,454
City Clerk	238,554	256,210	139,914	239,852	255,154	(1,056)
City Manager	201,953	230,959	118,364	202,909	230,823	(136)
Code	326,183	367,987	196,517	336,886	413,652	45,665
Council	534,243	572,588	262,873	450,639	480,072	(92,516)
Finance	368,423	370,352	244,539	368,423	370,352	-
Fire/EMS	3,394,523	3,640,022	2,684,253	3,932,545	3,892,471	252,449
General Services	700,864	872,708	430,361	737,761	972,943	100,235
Information Technology	288,514	323,076	195,806	335,668	361,214	38,138
Legal	283,861	369,927	213,913	320,870	369,442	(485)
Nearshore Waters Management-Ports	22,519	25,620	16,029	27,479	37,300	11,680
Non-Departmental	2,185,068	17,485,326	11,798,405	13,538,405	10,444,767	(7,040,559)
Parks and Recreation	1,148,305	1,369,996	703,287	1,205,635	1,478,400	108,404
Planning	483,123	988,084	311,488	533,979	965,839	(22,245)
Police Services	1,653,731	1,711,493	1,283,620	1,530,493	1,797,924	86,431
Public Works	406,582	339,429	147,604	253,036	344,729	5,300
Total Expenditures	12,690,667	29,553,684	19,202,102	24,794,802	23,283,256	(6,270,428)
Reserved Fund Balance @ September 30	399,939	334,620	399,939	399,939	399,939	65,319
Unreserved Fund Balance @ September 30	3,690,416	3,768,133	(4,829,518)	2,892,366	3,772,109	3,976
Total Fund Balance, Sept 30	4,090,355	4,102,753	(4,429,579)	3,292,305	4,172,048	69,295
TOTAL - GENERAL FUND	\$ 16,781,022	\$ 33,656,437	\$ 14,772,523	\$ 28,087,107	\$ 27,455,304	\$ (6,201,133)

CITY OF MARATHON

BUILDING



Budget Worksheet Fiscal Year 2018 - 2019

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

001-5010-524- 101 Salaries	<u>521,271</u>	
001-5010-524- 102 Salaries - Part Time	<u>58,486</u>	
001-5010-524- 140 Social Security	<u>44,351</u>	
001-5010-524- 141 Retirement Benefits	<u>26,064</u>	
001-5010-524- 142 Group Health/Dental/Life Insurance	<u>97,781</u>	
001-5010-524- 144 Workers' Compensation	<u>5,121</u>	
Total Personnel Costs		753,074
001-5010-524- 304 Office/Operating Supplies	<u>3,500</u>	
001-5010-524- 305 Travel, Conferences & Meetings	<u>12,000</u>	
001-5010-524- 306 Memberships, Dues & Subscriptions	<u>900</u>	
001-5010-524- 308 Uniforms	<u>1,000</u>	
001-5010-524- 311 Professional Services-Contractual	<u>81,800</u>	
001-5010-524- 319 Training Expense	<u>12,000</u>	
001-5010-524- 332 Maint and Operation - Vehicle	<u>3,900</u>	
Total Materials, Supplies, Services		115,100
Total Budget		868,174

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 2018 - 2019

Fund:	General - 001
Department:	City Clerk
Division:	City Clerk
Division #:	3014

001-3014-513-	101 Salaries	157,289	
001-3014-513-	140 Social Security	12,033	
001-3014-513-	141 Retirement Benefits	14,199	
001-3014-513-	142 Group Health/Dental/Life Insurance	34,538	
001-3014-513-	144 Workers' Compensation	220	
Total Personnel Costs			218,279
001-3014-513-	303 Printing of City Materials	200	
001-3014-513-	304 Office/Operating Supplies	700	
001-3014-513-	305 Travel, Conferences & Meetings	100	
001-3014-513-	306 Memberships, Dues & Subscriptions	950	
001-3014-513-	311 Professional Services	3,000	
001-3014-513-	318 Advertising	20,000	
001-3014-513-	319 Training Expense	2,000	
001-3014-513-	375 Contingency	5,000	
001-3014-513-	383 Ordinance Codification	4,925	
Total Materials, Supplies, Services			36,875
Total Budget			255,154

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 2018-2019**

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>158,329</u>	
001-2002-512-	140 Social Security	<u>12,112</u>	
001-2002-512-	141 Retirement Benefits	<u>23,749</u>	
001-2002-512-	142 Group Health/Dental/Life Insurance	<u>1,001</u>	
001-2002-512-	144 Workers' Compensation	<u>222</u>	
Total Personnel Costs			195,413
001-2002-512-	302 Communications	<u>1,200</u>	
001-2002-512-	305 Travel, Conferences & Meetings	<u>21,610</u>	
001-2002-512-	306 Memberships, Dues & Subscriptions	<u>1,400</u>	
001-2002-512-	332 Maint and Operation - Vehicles	<u>1,200</u>	
001-2002-512-	375 Contingency	<u>10,000</u>	
Total Materials, Supplies, Services			35,410
Total Budget			230,823

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 2018 - 2019

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

001-5012-524-	101 Salaries	247,290	
001-5012-524-	102 Salaries - Part time	0	
001-5012-524-	140 Social Security	18,918	
001-5012-524-	141 Retirement Benefits	17,695	
001-5012-524-	142 Group Health/Dental/Life Insurance	51,583	
001-5012-524-	144 Workers' Compensation	2,794	
Total Personnel Costs			338,280
001-5012-524-	306 Memberships, Dues & Subscriptions	1,072	
001-5012-524-	308 Uniforms	600	
001-5012-524-	316 Small Tools and Equipment	3,200	
001-5012-524-	319 Training, Conferences & Related Travel	16,000	
001-5012-524-	331 Maint and Operation - Equipment	3,000	
001-5012-524-	332 Maint and Operation - Vehicles	1,500	
001-5012-524-	385 Board/Committee Expenses	50,000	
Total Materials, Supplies, Services			75,372
Total Budget			413,652

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 2018 - 2019

Fund:	<u>General - 001</u>
Department:	<u>Council</u>
Division:	<u>Council</u>
Division #:	<u>1001</u>

001-1001-511- 102 Salaries - Part Time	<u>102,000</u>	
001-1001-511- 140 Social Security	<u>7,803</u>	
001-1001-511- 141 Retirement Benefits	<u>8,766</u>	
001-1001-511- 144 Workers' Compensation	<u>143</u>	
Total Personnel Costs		118,712
001-1001-511- 303 Printing and Binding	<u>850</u>	
001-1001-511- 304 Office/Operating Supplies	<u>800</u>	
001-1001-511- 305 Travel, Conferences & Meetings	<u>31,200</u>	
001-1001-511- 306 Memberships, Dues & Subscriptions	<u>2,500</u>	
001-1001-511- 308 Uniforms - shirts for Council	<u>500</u>	
001-1001-511- 311 Professional Services-Contractual	<u>156,260</u>	
001-1001-511- 319 Training	<u>500</u>	
001-1001-511- 375 Contingency	<u>10,000</u>	
Total Materials, Supplies, Services		202,610
001-1001-511- 805 Grants/Contributions-Local Organizations	<u>0</u>	
001-1001-511- 806 Grants/Contributions-Other Govt Agencies	<u>158,750</u>	
Total Grants and Aids		158,750
Total Budget		480,072

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 2018 - 19

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

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	353,000	
001-4013-513-	315 Miscellaneous Expense	435	
001-4013-513-	318 Advertising	2,000	
001-4013-513-	319 Training	1,200	
001-4013-513-	331 Maint and Operation - Equipment	5,132	
001-4013-513-	395 Postage Expense	1,500	
Total Materials, Supplies, Services			370,352
Total Budget			370,352

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 2018-19**

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

001-7004-522-	101 Salaries	2,067,594
001-7004-522-	102 Salaries - Part Time	82,548
001-7004-522-	104 Salaries - Overtime	139,000
001-7004-522-	106 Holiday Pay	83,248
001-7004-522-	140 Social Security	181,488
001-7004-522-	141 Retirement Benefits	246,850
001-7004-522-	142 Group Health/Dental/Life Insurance	428,785
001-7004-522-	144 Workers' Compensation	76,458

Total Personnel Costs	3,305,971
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001-7004-522-	302 Communications	15,475
001-7004-522-	303 Printing and Binding	1,500
001-7004-522-	304 Office/Operating Supplies	72,000
001-7004-522-	305 Travel, Conferences & Meetings	10,000
001-7004-522-	306 Memberships, Dues & Subscriptions	4,270
001-7004-522-	308 Uniforms	52,950
001-7004-522-	311 Professional Services-Contractual	161,685
001-7004-522-	316 Small Tools and Equipment	25,000
001-7004-522-	317 Utilities	38,000
001-7004-522-	319 Training Expense	17,000
001-7004-522-	329 Maintenance of Buildings	42,400
001-7004-522-	331 Maint and Operation - Equipment	7,500
001-7004-522-	332 Maint and Operation - Vehicles	135,000
001-7004-522-	395 Postage Expense	600
001-7004-522-	396 Copier Expenses	3,120

Total Materials, Supplies, Services	586,500
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Total Budget	3,892,471
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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 2018 - 19

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

001-2520-519-	101	Salaries	181,734
001-2520-519-	140	Social Security	13,903
001-2520-519-	141	Retirement Benefits	12,685
001-2520-519-	142	Group/Health/Life Insurance	34,737
001-2520-519-	144	Workmen's Compensation	254
001-2520-519-	145	Unemployment Compensation	10,000

Total Personnel Costs

253,313

001-2520-519-	302	Communications	72,725
001-2520-519-	304	Office/Operating Supplies	26,400
001-2520-519-	305	Travel, Conferences & Meetings	2,000
001-2520-519-	306	Memberships Dues & Subscriptions	700
001-2520-519-	311	Professional Services-Contractual	145,375
001-2520-519-	316	Small Tools	5,000
001-2520-519-	317	Utilities	33,000
001-2520-519-	318	Advertising	2,500
001-2520-519-	319	Training	10,000
001-2520-519-	321	Insurance, Bonds, & Property Taxes	370,280
001-2520-519-	332	Maint and Operation - Vehicles	1,500
001-2520-519-	395	Postage Expense	15,150
001-2520-519-	396	Copier Expenses	27,000
001-2520-519-	604	Capital Outlay - Equipment	8,000

Total Materials, Supplies, Services

719,630

Total Budget

972,943

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 2018-19**

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>51,318</u>	
001-3516-519- 140 Social Security	<u>3,926</u>	
001-3516-519- 141 Retirement Benefits	<u>2,566</u>	
001-3516-519- 142 Group Health/Dental/Life/Disability	<u>11,477</u>	
001-3516-519- 144 Workers' Compensation	<u>72</u>	
Total Personnel Costs		69,359
001-3516-519- 311 Professional Services-Contractual	<u>143,005</u>	
001-3516-519- 316 Small Tools and Equipment	<u>10,000</u>	
001-3516-519- 331 Maint and Operation - Equipment	<u>124,350</u>	
Total Materials, Supplies, Services		277,355
001-3516-519- 602 Computer Equipment	<u>14,500</u>	
Total Capital		14,500
Total Budget		361,214

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 2018-19**

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

001-6003-514-	101 Salaries	<u>210,067</u>	
001-6003-514-	140 Social Security	<u>16,070</u>	
001-6003-514-	141 Retirement Benefits	<u>26,310</u>	
001-6003-514-	142 Group Health/Dental/Life Insurance	<u>23,743</u>	
001-6003-514-	144 Workers' Compensation	<u>252</u>	
	Total Personnel Costs		276,442
001-6003-514-	302 Communications - Cell Phone & Data Service	<u>1,000</u>	
001-6003-514-	304 Office/Operating Supplies	<u>1,000</u>	
001-6003-514-	305 Travel, Conferences & Meetings	<u>5,500</u>	
001-6003-514-	306 Memberships, Dues & Subscriptions	<u>5,500</u>	
001-6003-514-	311 Professional Services-Contractual	<u>80,000</u>	
	Total Materials, Supplies, Services		93,000
	Total Budget		369,442

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 2018 - 19

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>28,300</u>	
001-8010-579-	317 Utilities	<u>600</u>	
001-8010-579-	318 Advertising	<u>5,000</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>100</u>	
001-8010-579-	395 Postage Expense	<u>300</u>	
	Total Materials, Supplies, Services		37,300
	Total Budget		37,300

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

NON DEPARTMENTAL



Budget Worksheet Fiscal Year 2018 - 19

Fund:	General - 001
Department:	Non Departmental
Division:	Non Departmental
Division #:	1025

001-1025-519-314-02	Hurricane Irma	480,000	
001-1025-519-XXX	Transfer to Debt Service Fund	9,964,767	
	Total Materials, Supplies, Services		10,444,767
	Total Budget		10,444,767

DEPARTMENT DESCRIPTION:

To provide hurricane Irma recovery efforts

CITY OF MARATHON

PARKS & RECREATION



Budget Worksheet

Fiscal Year 2018 - 19

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

001-5006-572- 101 Salaries	363,138	
001-5006-572- 102 Salaries - Part Time	167,445	
001-5006-572- 104 Overtime	5,000	
001-5006-572- 106 Holiday Pay	3,500	
001-5006-572- 140 Social Security	41,240	
001-5006-572- 141 Retirement Benefits	32,093	
001-5006-572- 142 Group Health/Dental/Life Insurance	81,816	
001-5006-572- 144 Workers' Compensation	9,958	

Total Personnel Costs		704,190
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001-5006-572- 302 Communications	1,620	
001-5006-572- 308 Uniforms	1,200	
001-5006-572- 311 Professional Services-Contractual	532,400	
001-5006-572- 316 Small Tools and Equipment	17,850	
001-5006-572- 317 Utilities	113,340	
001-5006-572- 330 Maintenance of Structures/Grounds	20,000	
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	62,500	

Total Materials, Supplies, Services		774,210
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Total Budget		1,478,400
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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 2018 - 19

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

001-5015-515-	101 Salaries	509,483
001-5015-515-	102 Salaries - Part time	5,615
001-5015-515-	140 Social Security	39,405
001-5015-515-	141 Retirement Benefits	33,961
001-5015-515-	142 Group Health/Dental/Life Insurance	93,349
001-5015-515-	144 Workers' Compensation	6,526

Total Personnel Costs	688,339
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001-5015-515-	303 Printing and Binding	250
	304 Office/Operating Supplies	500
001-5015-515-	305 Travel, Conferences & Meetings	9,000
001-5015-515-	306 Memberships, Dues & Subscriptions	3,900
001-5015-515-	307 Land Steward Expense	2,850
001-5015-515-	311 Professional Services	260,000
001-5015-515-	385 Board/Committee Expenses	500
001-5015-515-	395 Postage Expense	500

Total Materials, Supplies, Services	277,500
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Total Budget	965,839
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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 2018 -19

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

001-7007-521 311 Professional Services-Contractual 1,797,924

Total Materials, Supplies, Services 1,797,924

Total Budget 1,797,924

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 2018 - 19

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>151,797</u>
001-5008-519- 104 Overtime Wages	<u>6,000</u>
001-5008-519- 140 Social Security	<u>12,071</u>
001-5008-519- 141 Retirement Benefits	<u>13,700</u>
001-5008-519- 142 Group Health/Dental/Life Insurance	<u>30,655</u>
001-5008-519- 144 Workers' Compensation	<u>4,066</u>

Total Personnel Costs		218,289
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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>3,140</u>
001-5008-519- 320 Rents and Leases	<u>500</u>
001-5008-519- 330 Maintenance of Structures & Grounds	<u>110,000</u>
001-5008-519- 332 Maint and Operation - Vehicles	<u>9,000</u>

Total Materials, Supplies, Services		126,440
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Total Budget		344,729
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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 2018 - 2019**

Category/Program	Actual FY 17	Amended Budget FY 18	Estimated FY 18	Adopted Budget FY 19	Budget Increase/ (Decrease)
<u>Revenues</u>					
Discretionary Sales Surtaxes	\$2,986,561	\$3,279,687	\$3,069,687	\$3,333,344	\$53,657
State Land Acquisition Grants	-	500,000	-	500,000	-
Curry Hammock Park Surcharge	37,166	39,500	22,450	25,000	(14,500)
Key Colony Beach Infrastructure Funds	25,000	25,000	25,000	25,000	-
Boater Improvement Fund (BIF) Grant	-	30,000	-	30,000	-
FEMA & State PA Reimbursements	-	2,240,000	-	2,146,014	(93,986)
TDC Grant - Beach Restrooms	-	-	60,236	-	-
TDC Grant - Sombrero Beach improvements	-	-	-	40,000	40,000
TDC Grant - Coco Plum Beach Renourishment	-	-	-	125,000	125,000
TDC Grant - Community Park Amphitheater	-	-	-	15,000	15,000
TDC Grant - Ocean Front Park	-	-	-	76,400	76,400
TDC Grant - Community Park Complex	-	-	-	534,000	534,000
Highway Beautification Grant	-	-	100,000	-	-
Private Source Contributions	-	-	-	100,000	100,000
Interest Income	6,494	2,000	12,278	12,000	10,000
Transfer from Vehicle Replacement Fund	587,876	-	-	155,543	155,543
Transfer from Impact Fee Fund	89,982	78,000	-	350,000	272,000
Unappropriated Surplus	1,374,079	1,762,866	1,686,425	1,338,646	(424,220)
Total Revenues	\$5,107,158	\$7,957,053	\$4,976,076	\$8,805,947	\$848,894
<u>Expenses</u>					
Materials, Supplies, & Services	\$0	\$0	\$0	\$0	\$0
Capital Outlay	1,532,505	4,943,568	1,276,471	5,761,899	818,331
Non-Operating	1,888,228	2,538,792	2,360,959	2,008,603	(530,189)
Reserve for Future Appropriation	1,686,425	474,693	1,338,646	\$1,035,444	560,751
Total Expenses	\$5,107,158	\$7,957,053	\$4,976,076	\$8,805,947	\$848,894

**Capital Infrastructure Fund
Fiscal Year 2018-19**

Account Number	Description	Adopted Budget
<u>Revenues</u>		
101-312-600	Discretionary Sales Surtaxes	3,333,344
101-334-500	State Land Acquisition Grants	500,000
101-335-700	Curry Hammock Park Surcharge	25,000
101-337-700	FEMA & State PA Reimbursements	2,146,014
101-337-710	Marina/Boat Ramp Grants - Local	30,000
various	TDC grants	790,400
101-337-101	Key Colony Beach Infrastructure Funds	25,000
101-361-100	Interest Income	12,000
101-366-000	Private Source Contributions	100,000
101-381-440	Transfer from Vehicle & Equipment Replacement Fund	155,543
101-381-620	Transfer from Impact Fee Fund	350,000
101-389-900	Unappropriated Surplus	<u>1,338,646</u>
Total Revenues		8,805,947
<u>Expenses</u>		
101-6501-572-314.02	Hurricane Irma Recovery	2,302,588
101-6501-522-601	Vehicles - Marathon Fire Rescue	155,543
101-6501-519-604	Equipment - Parks	95,000
101-6501-522-604	Equipment - Marathon Fire Rescue	140,800
101-6501-522-612	Buildings & Improvements - Marathon Fire Rescue	294,000
101-6501-572-614	Parks/Beaches Improvements	1,686,755
101-6501-515-610	Land Acquisitions	1,087,213
101-6501-519-806	Grants/Contributions-Other Government Agencies	177,833
101-6501-519-912	Transfer to Debt Service Fund	847,436
101-6501-519-913	Transfer to Vehicle Replacement Fund	0
101-6501-519-918	Transfer to General Fund	333,334
101-6501-519-919	Transfer to Stormwater Utility Fund	650,000
101-6501-519-992	Reserve for Future Appropriation	<u>1,035,444</u>
Total Expenses		8,805,947

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 2018-19
EXPENSE DETAIL WORKSHEET**

Fund: Capital Infrastructure

Fund #: 101

Department # 6501

#	Computation/Explanation	FY18/19 Adopted Budget
314.02	Hurricane Irma Recovery -	
	City Hall 30,000	
	Sombrero Beach 1,392,588	
	Beach Renourishment Coco Plum & Sombrero 400,000	
	Community Park 300,000	
	Various Parks 180,000	
	<u>2,302,588</u>	2,302,588
601	Vehicles	
	Transport Ambulance Replacement - <i>Fire Rescue</i> 155,543	
	<u>155,543</u>	155,543
519.604	Equipment - Parks	
	Playground Equipment 70,000	
	Picnic Table Replacements 15,000	
	Playground Sunshade 25,000	
	<u>95,000</u>	95,000
522.604	Equipment - Marathon Fire Rescue	
	Life Pack 28,000	
	SCBA (self-contained breathing apparatus) Bottles (20) 20,000	
	Portable Radios 18,000	
	Extrication Air Chisel 1,400	
	Thermal Imaging Camera 7,000	
	Stretchers (replacements) 30,000	
	Treadmills 8,000	
	Trailer 6x16 for ATV 4,600	
	I-Stat (Blood testing equipment) 9,000	
	SCBA Regulators (4) 10,000	
	Ventilation Saw with Rescue Blade 4,800	
	<u>140,800</u>	140,800
522.612.05	Station Repairs	
	Station 14 34,000	
	Station 15 10,000	
	<u>44,000</u>	44,000
522.612.02	Fire Hydrant Program (\$250,000 from Impact Fees) 250,000	
	<u>294,000</u>	294,000
	Total Buildings & Improvements	
		294,000

**CITY OF MARATHON
FISCAL YEAR 2018-19
EXPENSE DETAIL WORKSHEET**

Fund: Capital Infrastructure

Fund #: 101

Department # 6501

#	Computation/Explanation	FY18/19 Adopted Budget
614	Parks/Beaches Improvements	
	Sunset Bay Park - Kayak Launch or other Water Access	
	Project in Grassy Key <i>(funded by previous private source contribution)</i>	191,187
	Quay Boat Ramp Improvements (\$30,000 from BIF)	55,168
	Quay Improvements (\$100,000 from impact fees)	100,000
.19	Coco Plum Beach Restoration Project (\$125,000 from TDC #1659)	250,000
	Sombrero Beach Improvements (\$40,000 from TDC #1867)	150,000
.20	Dog Park Upgrades	25,000
	Community Park - Building/Office/Equipment Storage Improvement <i>(\$100,000 from private source contribution)</i>	250,000
	Park & Beach - Fencing	35,000
	Ocean Front Park Project (TDC grant 100% funding)	76,400
	Community Park Project (TDC grant 100% funding)	534,000
	Community Park Amphitheatre Rehabilitation (\$15,000 from TDC #2021)	20,000
	Total Parks/Beaches Improvements	1,686,755
610	Land Acquisition	
	Purchase of land for conservation/affordable housing/grant match - USE ONLY IF GRANT FUNDING RECEIVED	500,000
	Installment Sale Payment #2 of 4 Quay	587,213
		1,087,213
806	Grants/Contributions-Other Government Agencies	
	7 mile Bride Maintenance Contribution (1 of 30)	177,833
912	Transfer to Debt Service Fund	847,436
913	Transfer to Vehicle Replacement Fund	-
918	Transfer to General Fund	
	10% of discretionary sales tax proceeds	333,334
919	Transfer to Stormwater Utility Fund	650,000
992	Reserve for Future Appropriation	1,035,444
		8,805,947

CITY OF MARATHON

STREET MAINTENANCE



Street Maintenance Fund
Fiscal Year 2018-2019

Category/Program	Actual FY 17	Adopted Budget FY 18	Estimated FY 18	Adopted Budget FY 19	Budget Increase/ (Decrease)
<u>REVENUES</u>					
Local Option Gas Tax	273,733	273,733	273,733	273,733	-
New Local Gas Tax	189,050	190,116	151,977	188,425	(1,691)
8th Cent Motor Fuel Tax	84,266	87,244	87,244	82,279	(4,965)
Gas Tax ILA with Monroe County	71,240	94,987	118,734	94,987	-
Traffic Signal Maintenance Agreement	19,696	24,623	24,623	-	(24,623)
Traffic Light Agreement	-	39,019	76,966	-	(39,019)
Interest Income	9,338	2,000	19,338	5,000	3,000
FEMA/State Reimbursement	-	805,000	-	805,000	-
Insurance Recovery	1,810	-	-	-	-
FDOT LAP agreement -Aviation Bike Path	-	-	-	2,200,000	2,200,000
FDOT LAP agreement - 117th St Bridge	-	-	-	800,000	800,000
Transfer in from Other Funds (vehicle service)	-	-	-	30,000	30,000
Transfer in from Impact Fees	12,326	-	-	-	-
Transfer in from Vehicle Replacement	-	32,000	-	57,000	25,000
Unappropriated Surplus	<u>1,757,072</u>	<u>1,727,233</u>	<u>1,819,289</u>	<u>1,018,252</u>	<u>(708,981)</u>
Total Revenues	<u>\$ 2,418,531</u>	<u>\$ 3,275,955</u>	<u>\$ 2,571,904</u>	<u>\$ 5,554,676</u>	<u>\$ 2,278,721</u>
<u>Expenses</u>					
Personnel Costs	378,985	481,542	416,798	471,908	(9,634)
Materials, Supplies, & Services	159,791	223,000	89,135	1,158,000	935,000
Capital Outlay	37,192	1,986,345	872,719	3,511,000	1,524,655
Transfer to Vehicle Replacement Fund	23,274	25,000	25,000	28,000	3,000
Transfer to Future Road Repaving Reserve	-	50,000	50,000	50,000	-
Committed Funds for Future Road Repaving	50,000	100,000	100,000	150,000	50,000
Reserve for Future Appropriation	<u>1,769,289</u>	<u>410,068</u>	<u>1,018,252</u>	<u>185,768</u>	<u>(224,300)</u>
Total Expenses	<u>\$ 2,418,531</u>	<u>\$ 3,275,955</u>	<u>\$ 2,571,904</u>	<u>\$ 5,554,676</u>	<u>\$ 2,278,721</u>

**Street Maintenance Fund
Fiscal Year 2018-19**

Account Number	Description	Adopted Budget
<u>Revenues</u>		
102-312-400	Local Option Gas Tax	273,733
102-312-420	New Local Gas Tax	188,425
102-335-121	8th Cent Motor Fuel Tax	82,279
102-335-490	Gas Tax ILA with Monroe County	94,987
102-361-100	Interest Income	5,000
NEW	FEMA/State Reimbursement	805,000
NEW	FDOT LAP Reimbursement - Aviation Bike Path	2,200,000
NEW	FDOT LAP Reimbursement - 117th St. Bridge	800,000
NEW	Transfer from Other Funds (internal maintenance -City vehicles)	30,000
102-381-270	Transfer from Vehicle Replacement Fund	57,000
102-389-900	Unappropriated Surplus	<u>1,018,252</u>
Total Revenues		5,554,676
<u>Expenses</u>		
102-5025-541-101	Salaries	319,866
102-5025-541-104	Overtime	12,500
102-5025-541-140	Social Security	25,426
102-5025-541-141	Retirement Benefits	25,778
102-5025-541-142	Group Health/Dental/Life Insurance	71,416
102-5025-541-144	Worker's Compensation	16,922
102-5025-541-304	Operating Supplies & Small Tools	7,000
102-5025-541-308	Uniforms	800
102-5025-541-311	Professional Services-Contractual	5,000
102-5025-541-314.02	Hurricane Irma Recovery	920,000
102-5025-541-317	Utilities	65,000
102-5025-541-319	Training	4,000
102-5025-541-320	Equipment Rental	2,000
102-5025-541-321.20	General Liability Insurance	3,000
102-5025-541-330	Maintenance of Structures/Grounds	53,000
102-5025-541-331	Maintenance/Operations Equipment	50,200
102-5025-541-332	Maintenance/Operations Vehicles	48,000
102-5025-541-601	Vehicles	57,000
102-5025-541-604	Equipment	15,000
102-5025-541-612	Building - Facilities Yard	20,000
102-5025-541-618	Street/Sidewalk/Bridge Improvements	3,419,000
102-5025-541-913	Transfer to Vehicle Replacement	28,000
102-5025-541-914	Transfer to Road Repaving Reserve	50,000
102-5025-541-992	Committed Funds for Future Road Repaving	150,000
102-5025-541-992	Reserve for Future Appropriation	<u>185,768</u>
Total Expenses		5,554,676

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 2018 - 2019**

Category/Program	Actual FY 17	Adopted Budget FY 18	Estimated FY 18	Adopted Budget FY 19
<u>Revenues</u>				
Interest Income	10,262	2,000	16,498	16,250
Transfer from Capital Infrastructure Fu	3,600	467,000	467,000	-
Transfer from Street Maintenance Fund	23,273	25,000	25,000	28,000
Transfer from Marina Fund	662	-	-	-
Transfer from Stormwater Utility	23,724	-	-	-
Transfer from Wastewater Utility	39,749	-	-	-
Unappropriated Surplus	1,823,867	1,324,243	1,337,261	1,398,447
Total Revenues	1,925,137	1,818,243	1,845,759	1,442,697
<u>Expenses</u>				
Reserve for Replacement of Vehicles	1,337,261	1,427,827	1,398,447	1,230,154
Transfer to Capital Infrastructure Fund	587,876	-	27,873	155,543
Transfer to Marina Fund	-	16,700	16,700	-
Transfer to Street Maintenance Fund	-	32,000	61,023	57,000
Transfer to Wastewater Utility Fund	-	147,405	147,405	-
Transfer to Stormwater Utility Fund	-	194,311	194,311	-
Total Expenses	1,925,137	1,818,243	1,845,759	1,442,697

**Vehicle Replacement Fund
Fiscal Year 2018-19**

Account Number	Description	Adopted Budget	
<u>Revenues</u>			
103-361-100	Interest Income	16,250	
103-381-350	Transfer from Street Maintenance Fund	28,000	
103-389-900	Unappropriated Surplus	<u>1,398,447</u>	
Total Revenues			1,442,697
<u>Expenses</u>			
103-6701-590-91	Transfer to Capital Infrastructure Fund	155,543	
103-6701-590-91	Transfer to Street Maintenance Fund	57,000	
103-6701-590-99	Reserve-Vehicle Replacement-General Fund	79,593	
103-6701-590-99	Reserve-Vehicle Replacement-Fire	995,210	
103-6701-590-99	Reserve-Vehicle Replacement-Street Maintenance	<u>155,351</u>	
Total Expenses			1,442,697

FUND DESCRIPTION:

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

IMPACT FEES



Impact Fees Fund
Fiscal Year 2018 - 2019

Category/Program	Actual FY 17	Adopted Budget FY 18	Estimated FY 18	Adopted Budget FY 19	Budget Increase/ (Decrease)
<u>Revenues</u>					
Interest Income	5,465	1,000	11,475	11,500	10,500
Public Safety Impact Fees	69,618	50,000	58,414	58,000	8,000
Physical Environment Impact Fees	4,274	2,500	3,530	3,500	1,000
Transportation Impact Fees	122,122	86,500	91,978	92,000	5,500
Culture/Recreation Impact Fees	52,679	40,000	44,330	44,000	4,000
Conservation/Other Impact Fees	51,357	40,000	42,480	42,000	2,000
Miscellaneous Revenue	456	-	67	-	-
Unappropriated Surplus	724,610	684,110	928,273	1,175,593	491,483
Total Revenues	1,030,581	904,110	1,180,547	1,426,593	522,483
<u>Expenses</u>					
Transfer to Capital Infrastructure Fund	89,982	78,000	4,954	350,000	272,000
Transfer to Street Maintenance Fund	12,326	-	-	-	-
Transfer to General Fund	-	50,000	-	50,000	-
Reserve for Future Appropriation	928,273	776,110	1,175,593	1,026,593	250,483
Total Expenses	1,030,580	904,110	1,180,547	1,426,593	522,483

Impact Fees Fund Fiscal Year 2018-19

	Description	Adopted Budget
104-361-100	Interest Income	11,500
104-324-110/120	Public Safety Impact Fees	58,000
104-324-210/220	Physical Environment Impact Fees	3,500
104-324-310/320	Transportation Impact Fees	92,000
104-324-610/620	Culture/Recreation Impact Fees	44,000
104-324-710/720	Conservation/Other Impact Fees	42,000
104-389-900	Unappropriated Surplus	<u>1,175,593</u>
	Total Revenues	1,426,593
104-5030-519-920	Transfer to General Fund	50,000
104-5030-519-915	Transfer to Capital Infrastructure Fund	350,000
104-5030-519-990	Reserve-Public Safety Impact Fees	7,235
104-5030-519-991	Reserve-Physical Environmental Impact Fees	52,336
104-5030-519-994	Reserve-Library Impact Fees	10,232
104-5030-519-995	Reserve-Other Impact Fees	375,786
104-5030-519-996	Reserve-Industrial Safety Impact Fees	3,792
104-5030-519-997	Reserve-Transportation Impact Fees	561,367
104-5030-519-999	Reserve-Culture/Recreation Impact Fees	<u>15,845</u>
	Total Non Operating Expenses	1,426,593
	Total Expenses	1,426,593

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
FISCAL YEAR 2018-19
EXPENSE DETAIL WORKSHEET**

Fund: Impact Fees Fund
Fund #: 104
Department #: 5030

#	Computation/Explanation	FY18/19 Adopted Budget
915	Transfer to Capital Infrastructure Fund	350,000
920	Transfer to General Fund	50,000
990	Reserve-Public Safety Impact Fees	7,235
991	Reserve-Physical Environment Impact Fees	52,336
994	Reserve-Library Impact Fees	10,232
995	Reserve-Conservation/Other Impact Fees	375,786
996	Reserve-Industrial Safety Impact Fees	3,792
997	Reserve-Transportation Impact Fees	561,367
999	Reserve-Culture/Recreation Impact Fees	15,845
		1,426,593

CITY OF MARATHON

RESTORATION FUND



Restoration Fund
Fiscal Year 2018 - 2019

Category/Program	Actual FY 17	Adopted Budget FY 18	Estimated FY 18	Adopted Budget FY 19	Budget Increase/ (Decrease)
<u>Revenues</u>					
Mitigation Fees	8,834	-	-	-	-
Interest Income	535	115	817	800	685
Transfer in from Wastewater	-	-	-	-	-
Unappropriated Surplus	95,992	85,223	93,361	94,178	8,955
Total Revenues	\$ 105,361	\$ 92,912	\$ 94,178	\$ 94,978	\$ 9,640
<u>Expenses</u>					
Personnel Costs	-	-	-	-	-
Materials, Supplies, & Services	12,000	50,000	-	50,000	-
Reserve for Future Appropriation	93,361	35,338	94,178	44,978	9,640
Total Expenses	\$ 105,361	\$ 92,912	\$ 94,178	\$ 94,978	\$ 9,640

**Restoration Fund
Fiscal Year 2018-19**

Account Number	Description	Adopted Budget	
<u>Revenues & Other Sources</u>			
106-361-100	Interest Income	800	
106-389-900	Unappropriated Surplus	<u>94,178</u>	
	Total Revenues & Other Sources		94,978
<u>Expenses & Other Sources</u>			
106-0000-539-300	Restoration Project	50,000	
106-0000-539-992	Reserve for Future Appropriation	<u>44,978</u>	
	Total Expenses & Other Sources		94,978

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
FISCAL YEAR 2018-19
EXPENSE DETAIL WORKSHEET**

Fund: Restoration
Fund #: 115

#	Computation/Explanation	FY18/19 Adopted Budget
801	Restoration Project	50,000
992	Reserve for Future Appropriation	44,978
		94,978

AFFORDABLE HOUSING



**Affordable Housing Fund
Fiscal Year 2018 - 2019**

Category/Program	Actual FY 17	Adopted Budget FY 18	Estimated FY 18	Adopted Budget FY 19	Budget Increase/ (Decrease)
<u>Revenues & Fund Balances</u>					
Affordable Housing Fee In Lieu	180,000	-	-	-	-
Interest Income	4,844	3,000	9,026.16	9,000	6,000
Fund Balance	1,128,346	1,087,242	1,098,955	892,981	(194,261)
Total Revenues & Beginning Fund Balances	1,313,190	1,049,534	1,107,981	901,981	(188,261)
<u>Expenditures & Fund Balances</u>					
Homebuyer Assistance Program	214,235	205,000	215,000	115,000	(90,000)
Buildng Permit Fee Assistance Program	-	-	-	35,000	35,000
Fund Balance - Non Spendable	250,000	330,000	250,000	450,000	120,000
Fund Balance - Spendable (i.e. Reserve for future appropriation)	848,955	555,242	642,981	301,981	(253,261)
Total Expenditures & Ending Fund Balances	1,313,190	1,049,534	1,107,981	901,981	(188,261)

**Affordable Housing Fund
Fiscal Year 2018-19**

Account Number	Description	Adopted Budget
<u>Revenues</u>		
105-361-100	Interest Revenue	9,000
105-331-900	Unappropriated Surplus	<u>892,981</u>
	Total Revenues	901,981
<u>Expenses</u>		
105-5015-554-311-01	Home buyer Assistance Program	115,000
105-5015-554-311-02	Building Permit Fee Assistance Program	35,000
105-389-992	Fund Balance - Non Spendable	450,000
105-389-992	Reserve for Future Appropriation	<u>301,981</u>
	Total Expenses	901,981

**CITY OF MARATHON
FISCAL YEAR 2018-19
EXPENSE DETAIL WORKSHEET**

Fund: Affordable Housing
Fund #: 105
Department #: 5015

#	Computation/Explanation	Adopted Budget
900	Home buyer Assistance Program (\$15,000 admin & \$100,000 in grants) 115,000	115,000
910	Buildng Permit Fee Assistance Program (\$5,000 admin & \$30,000 in grants) 35,000	35,000
	Fund Balance - Non Spendable 450,000	450,000
	Reserve for Future Appropriation 301,981	301,981
		901,981

CITY OF MARATHON

DEBT SERVICE



Debt Service Fund
Fiscal Year 2018 - 2019

Category/Program	Actual FY 17	Adopted Budget FY 18	Estimated FY 18	Adopted Budget FY 19	Budget Increase/ (Decrease)
<u>Revenues</u>					
Transfer from Capital Infrastructure Fund	939,571	915,990	915,990	847,436	(68,554)
Transfer from General Fund	-	28,426	28,426	9,964,767	9,936,341
Total Revenues	939,571	944,416	944,416	10,812,203	9,867,787
<u>Expenses</u>					
Debt Service - TD bank bond	939,571	915,990	915,990	847,436	(68,554)
Debt Service - First State Bank - Line of Credit	-	28,426	28,426	9,964,767	9,936,341
Total Expenses	939,571	944,416	944,416	10,812,203	9,867,787

**Debt Service Fund
Fiscal Year 2018-19**

Account Number	Description	Adopted Budget	
<u>Revenues</u>			
210-381-250	Transfer from Capital Infrastructure Fund	847,436	
210-381-xxx	Transfer from General Fund	<u>9,964,767</u>	
	Total Revenues		10,812,203
<u>Expenses</u>			
210-6190-517-702	Debt Service - TD Bank Bond	847,436	
210-6190-517-731	Debt Service - First State Line of Credit	<u>9,964,767</u>	
	Total Expenses		10,812,203

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
FISCAL YEAR 2018-19
EXPENSE DETAIL WORKSHEET**

Fund: Debt Service
Fund #: 210
Department #: 6190

#	Computation/Explanation	FY18/19 Adopted Budget
701	Payment of debt service for TD bank bond	847,436
731	Payment of debt service for Line of Credit	9,964,767
		10,812,203

CITY OF MARATHON

COMMUNITY DEVELOPMENT BLOCK GRANT



**CDBG Fund
Fiscal Year 2018 - 2019**

Category/Program	Actual FY 17	Adopted Budget FY 18	Estimated FY 18	Adopted Budget FY 19	Budget Increase/ (Decrease)
<u>Revenues</u>					
CDBG - Lateral Connection Grant Revenue	-	700,000	-	700,000	-
Interest Income	-	-	-	-	-
Fund Balance	-	-	-	-	-
Total Revenues	-	700,000	-	700,000	-
<u>Expenditures</u>					
Personnel Costs	-	-	-	-	-
Materials, Supplies, & Services	-	700,000	-	700,000	-
Fund Balance	-	-	-	-	-
Total Expenditures	-	700,000	-	700,000	-

**Community Development Block Grant
Fiscal Year 2018-19**

Account Number	Description	Adopted Budget FY 19	
<u>Revenues</u>			
115-331-911	CDBG - Housing Rehab Grant Revenue	700,000	
	Total Revenues	<u>700,000</u>	700,000
<u>Expenditures</u>			
115-6250-519-801	Administrative Grant	105,000	
115-6250-591-803	Housing Rehab Grant Expenditures	<u>595,000</u>	
	Total Expenditures		700,000

**CITY OF MARATHON
FISCAL YEAR 2018-19
EXPENSE DETAIL WORKSHEET**

Fund: Community Development Block Grant
Fund #: 115
Department #: 6250

#	Computation/Explanation	FY18/19 Adopted Budget
801	Grant Administrative Expenses	105,000
803	Housing Rehab Grant Expenses	595,000
		700,000

CITY OF MARATHON

MARINA



Marina Enterprise Fund
Fiscal Year 2018 - 2019
Budgeted Revenues, Expenditures and Changes in Cash Position

	Actual FY17	Adopted Budget FY18	Estimated FY18	Adopted Budget FY19
<u>Cash & Cash Equivalents, Beginning</u>	1,167,894	1,286,087	1,310,457	1,382,954
<u>Operating Revenues</u>				
Seawall	83,796	85,000	23,881	25,000
Dinghy	90,721	86,000	52,901	65,000
Moorings	649,639	630,000	602,871	610,000
Parking	5,282	5,000	5,369	5,000
Storage Units	21,204	22,000	20,686	23,000
Pump Outs	6,490	7,000	3,529	5,000
Marina Sales	17,813	19,050	2,493	19,050
Miscellaneous Revenue	10,354	9,500	16,517	16,050
Laundry Machines	47,786	55,000	36,904	35,000
Total Operating Revenues	933,084	918,550	765,151	803,100
<u>Operating Expenditures</u>				
Personnel Costs	461,510	520,375	463,469	499,863
Materials, Supplies, & Services	256,933	313,936	248,454	298,428
Total Operating Expenditures	718,443	834,311	711,923	798,291
<u>Non Operating Revenues (Expenses)</u>				
Interest Income	7,563	1,700	14,571	14,500
CVA Grant - Operations & Maintenance for Vessel Pump-out	41,248	57,550	39,689	51,075
CVA Grant - Pump-out Boat	-	103,438	103,438	-
FEMA & State of Florida Irma Reimbursement	-	1,312,500	-	1,312,500
Insurance Recovery	-	-	51,209	-
Capital Outlay	(70,227)	(1,656,338)	(156,338)	(1,507,400)
Total Non Operating Revenue (Expense)	(21,416)	6,350	52,569	(129,325)
<u>Income (loss) Before Transfers and Capital Contributions</u>	193,225	90,589	105,797	(124,516)
<u>Transfers and Capital Contributions</u>				
Transfer (to)/from Vehicle Replacement Fund	(662)	16,700	16,700	-
Transfer to General Fund	(50,000)	(50,000)	(50,000)	(50,000)
Total Change in Cash Position	142,563	57,289	72,497	(174,516)
<u>Cash & Cash Equivalents, Ending</u>	1,310,457	1,343,376	1,382,954	1,208,438

Budget Worksheet Fiscal Year 2018 - 2019

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

OPERATING EXPENDITURES			
410-8011-575-	101 Salaries	313,291	
410-8011-575-	102 Salaries - Part Time	45,417	
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	22,349	
410-8011-575-	142 Group Health/Dental/Life Insurance	80,020	
410-8011-575-	144 Workers' Compensation	8,214	
410-8011-575-	145 Unemployment Compensation	1,500	
	Total Personnel Costs		499,863
410-8011-575-	302 Communications	11,950	
410-8011-575-	304 Office/Operating Supplies	14,650	
410-8011-575-	308 Uniforms	600	
410-8011-575-	311 Professional Services-Contractual	47,748	
410-8011-575-	316 Small Tools and Equipment	1,340	
410-8011-575-	317 Utilities	78,000	
410-8011-575-	318 Advertising	2,800	
410-8011-575-	321 Insurance, Bonds, & Property Taxes	54,400	
410-8011-575-	329 Maintenance of Buildings	22,500	
410-8011-575-	330 Maintenance of Structures/Grounds	6,360	
410-8011-575-	331 Maint and Operation - Equipment	42,735	
410-8011-575-	332 Maint and Operation - Vehicles	1,000	
410-8011-575-	375 Contingency	10,000	
410-8011-575-	380 Special Events & Activities	1,150	
410-8011-575-	395 Postage Expense	75	
410-8011-575-	396 Copier Expenses	3,120	
	Total Materials, Supplies, Services		298,428
410-8011-575-	600 Capital Outlay - Infrastructure	0	
410-8011-575-	601 Capital Outlay - Equipment	2,000	
410-8011-575-	602 Capital Outlay - Computer Equipment	5,400	
	Total Capital Outlay		7,400
410-8011-575-1314-02	Hurricane Irma Recovery	1,500,000	
410-8011-575-	918 Transfer to General Fund	50,000	
	Total Non-Operating		1,550,000
	Total Budget		2,355,691

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 2018 - 2019
Budgeted Revenues, Expenditures and Changes in Cash Position

	<u>Actual FY17</u>	<u>Amended Budget FY18</u>	<u>Estimated FY18</u>	<u>Adopted Budget FY19</u>
<u>Cash & Cash Equivalents, Beginning</u>	2,007,034	2,069,553	2,429,478	2,263,504
<u>Operating Expenditures</u>				
Personnel Costs	106,955	92,938	99,853	91,874
Materials, Supplies, & Services	62,485	141,830	36,044	236,130
Total Operating Expenditures	169,440	234,768	135,897	328,004
<u>Non Operating Revenues (Expenses)</u>				
Interest Income	14,057	4,500	33,585	33,000
Assessments: Non Ad Valorem	1,015,145	1,012,400	1,015,000	1,015,000
Grant Revenue Stewardship projects	-	875,000	297,450	1,908,503
Grant Revenue Stewardship used for match	-	-	151,250	1,726,125
Monroe County ILA Reimbursement USDA/NRCS	-	-	453,750	5,553,850
FEMA & State of Florida Irma Reimbursement	-	262,500	-	262,500
Insurance Recovery	2,289	-	63,781	-
Capital Outlay & Hurricane Irma Recovery Projects	(44,417)	(1,195,000)	(1,500,000)	(9,508,478)
Debt Service & fees	(971,466)	(1,329,204)	(1,329,204)	(1,532,890)
Total Non Operating Revenue (Expenses)	15,608	(369,804)	(814,388)	(542,390)
<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)	(60,000)	(60,000)	(60,000)
Transfer (out to)/in from Vehicle Replacement Fund	(23,724)	194,311	194,311	-
Total Transfers and Capital Contributions	576,276	784,311	784,311	590,000
Total Change in Cash Position	422,444	179,739	(165,974)	(280,394)
<u>Cash & Cash Equivalents, Ending</u>	2,429,478	2,249,292	2,263,504	1,983,110

Budget Worksheet

Fiscal Year 2018 - 2019

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

OPERATING EXPENDITURES

430-6910-538	101	Salaries	66,991	
430-6910-538	140	Social Security	5,125	
430-6910-538	141	Retirement Benefits- City Contribution	3,683	
430-6910-538	142	Group Health/ Dental/ Life/ AD&D	14,928	
430-6910-538	144	Worker's Compensation	1,148	
Total Personnel				91,874

430-6910-538	304	Operating Supplies	500	
430-6910-538	306	Memberships & Dues	600	
430-6910-538	308	Uniforms	200	
430-6910-538	311	Professional Services-Contractual	170,750	
430-6910-538	314	Hurricane Irma Recovery	7,579,975	
430-6910-538	316	Small Tools & Equipment	1,000	
430-6910-538	319	Training	1,000	
430-6910-538	321	Insurance	1,200	
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	43,500	
430-6910-538	411	Communications	180	
Total Materials, Supplies, Services				7,816,105

Total Operating Expenditures	7,907,979
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INVESTMENT IN CAPITAL ASSETS

430-6910-538	619	Stormwater Improvements	1,928,503	
Total Capital				1,928,503

TRANSFERS AND DEBT SERVICE

430-6910-538	720	Debt Service	1,532,890	
430-6910-538	918	Transfer to General Fund	60,000	
Total Budget				11,429,372

CITY OF MARATHON

WASTEWATER



Wastewater Utility Enterprise Fund
Fiscal Year 2018-2019
Budgeted Revenues, Expenditures and Changes in Cash Position

	Actual FY17	Adopted Budget FY18	Estimated FY18	Adopted Budget FY19
<u>Cash & Cash Equivalents, Beginning</u>	5,952,246	8,610,392	2,457,413	2,924,341
<u>Operating Revenues</u>				
Charges for services	6,463,033	6,846,300	6,394,035	6,518,806
Total Operating Revenues	6,463,033	6,846,300	6,394,035	6,518,806
<u>Operating Expenditures</u>				
Personnel Costs	1,568,254	1,547,467	1,574,501	1,560,898
Materials, Supplies, & Services	2,816,353	3,740,088	2,948,133	3,786,732
Total Operating Expenditures	4,384,607	5,287,555	4,522,634	5,347,630
<u>Non Operating Revenues (Expenses)</u>				
Interest Income	30,941	25,000	38,223	38,000
Assessments: Non Ad Valorem	3,563,259	3,454,000	3,454,000	3,454,000
Grant Revenues	3,375,395	9,455,000	6,970,479	4,156,280
FEMA & State of Florida Irma Reimbursement	-	5,997,250	-	5,997,250
Hurricane Irma Recovery Expenses		(6,854,000)	(1,930,365)	(4,923,635)
Miscellaneous Income	171	-	43,203	-
Capital Outlay	(7,651,188)	(9,930,500)	(5,606,814)	(5,680,500)
Settlement Proceeds	13,973	-	36,709	-
Debt Service & Advance Refunding's	(4,333,916)	(3,987,611)	(3,987,611)	(3,987,611)
Total Non Operating Revenue (Expense)	(5,001,365)	(1,840,861)	(982,176)	(946,216)
<u>Transfers and Capital Contributions</u>				
Transfer out to General Fund	(200,000)	(250,000)	(250,000)	(250,000)
Transfer in from Vehicle Replacement Fund	-	147,405	147,405	-
Transfer out to Vehicle Replacement Fund	(39,749)	-	-	-
Transfer out to Repair & Replacement Fund (5% gross op rev)	(332,145)	(342,315)	(319,702)	(325,940)
Total Transfers and Capital Contributions	(571,894)	(444,910)	(422,297)	(575,940)
Total Change in Cash Position	(3,494,833)	(727,025)	466,928	(350,980)
<u>Cash & Cash Equivalents, Ending</u>	2,457,413	7,883,366	2,924,341	2,573,361

Budget Worksheet

Fiscal Year 2018 - 2019

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

OPERATING EXPENDITURES

450-6920-535	101	Salaries	1,055,467	
450-6920-535	104	Overtime	125,000	
450-6920-535	140	Social Security	90,306	
450-6920-535	141	Retirement Benefits- City Contribution	61,865	
450-6920-535	142	Group Health/Dental/Life Insurance	205,326	
450-6920-535	144	Worker's Compensation	22,934	
		Total Personnel		1,560,898
450-6920-535	303	Community Outreach/Printings	2,000	
450-6920-535	304	Office Operating Supplies	12,000	
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	486,700	
450-6920-535	313	Sludge Hauling	102,000	
450-6920-535	314	Dewatering O&M Contract	374,000	
450-6920-535	318	Advertising	5,000	
450-6920-535	319	Training	14,650	
450-6920-535	331	Maintenance and Operation - Software & Licenses	38,600	
450-6920-535	332	Maintenance and Operation - Vehicles	48,500	
450-6920-535	395	Postage	2,500	
450-6920-535	396	Copier	1,776	
450-6920-535	411	Communications	29,640	
450-6920-535	431	Utilities	564,450	
450-6920-535	432	Solid Waste Dumpster	49,000	
450-6920-535	440	Rents & Leases	60,000	
450-6920-535	452	General Liability Insurance	25,983	
450-6920-535	453	Property & Windstorm Insurance	37,649	
450-6920-535	456	Flood	89,605	
450-6920-535	457	Fuel Tank Insurance	1,343	
450-6920-535	458	Vehicle Insurance	5,825	
450-6920-535	461	Repair & Maintenance - Equipment	775,050	
450-6920-535	462	Repair & Maintenance - Buildings	150,425	
450-6920-535	463	Repair & Maintenance - Collection System	270,175	
450-6920-535	521	Fuel	24,500	
450-6920-535	522	Chemicals	440,321	
450-6920-535	523	Operating Supplies	52,500	
450-6920-535	991	Operational Contingency	100,000	
		Total Materials, Supplies, Services		3,786,732
		Total Operating Expenditures		5,347,630

INVESTMENT IN CAPITAL ASSETS

450-6920-535	601	Equipment: Vehicles	133,000	
450-6920-535	602	Computer Hardware & Software	340,000	
450-6920-535	604	Equipment	834,000	
450-6920-535	619	Wastewater Improvements	4,373,500	
		Total Capital		5,680,500

NON OPERATING EXPENDITURES

450-6920-535	314.02	Hurricane Irma Recovery	4,923,635	
450-6920-535	720	Debt Service	3,987,611	
450-6920-535	918	Transfer to General Fund	250,000	
450-6920-535	919	Transfer to Repair & Replacement Fund	325,940	
		Total Transfers and Debt Service		9,487,186
		Total Budget		20,515,316

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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