

**CITY OF MARATHON, FLORIDA
RESOLUTION 2007-172**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF MARATHON, FLORIDA, AMENDING THE CITY'S
FISCAL YEAR 2006-2007 BUDGET; AND PROVIDING AN
EFFECTIVE DATE**

WHEREAS, the City of Marathon (the "City") adopted a budget for Fiscal Year 2006-2007 via Resolution 2006-145; and

WHEREAS, in accordance with Florida Statutes it is necessary for the City Council to adjust the budget to reflect anticipated year end revenues and expenditures for Fiscal Year 2006-2007.

**NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF
THE CITY OF MARATHON, AS FOLLOWS:**

Section 1. The above recitals are true and correct and are incorporated herein.

Section 2. The budget amendment for Fiscal Year 2006-2007, beginning October 1, 2006 and ending September 30, 2007, attached as Exhibit 'A' is approved.

Section 3. This resolution shall take effect immediately upon its adoption.

PASSED AND APPROVED by the City Council of the City of Marathon, Florida, this 27th day of November, 2007.

THE CITY OF MARATHON, FLORIDA


Edward P. Worthington, Mayor

AYES: Vasil, Cinque, Tempest, Bull, Worthington
NOES: None
ABSENT: None
ABSTAIN: None

ATTEST:

Diane Clavier

Diane Clavier
City Clerk

(City Seal)

**APPROVED AS TO FORM AND LEGALITY FOR THE USE
AND RELIANCE OF THE CITY OF MARATHON, FLORIDA ONLY:**

H A

City Attorney

**City of Marathon
Budget Amendment
Fiscal Year 2006 - 2007**

Exhibit A

General Fund Revenues	Adopted	Amendment	Adjusted
Taxes			
Ad Valorem Taxes	\$ 4,869,653	\$ (100,433)	\$ 4,769,220
Ad Valorem Taxes-Delinquent	-	6,976	6,976
Fire Insurance Premium Tax	150,000	116,464	266,464
Communications Tax	686,702	(53,994)	632,708
Subtotal Taxes	5,706,355	(30,987)	5,675,368
Licenses and Permits			
County Occupational Licenses	45,000	500	45,500
Building Permit Fees	700,000	(161,571)	538,429
FEMA Inspection Fees	18,000	(9,750)	8,250
Planning & Zoning Fees	225,000	(92,507)	132,493
Commercial Fire Inspection Fees	2,100	(330)	1,770
Subtotal License and Permits	990,100	(263,658)	726,442
Intergovernmental Revenue			
SAFER Grant	-	-	-
FEMA Grant-Federal	-	121,591	121,591
FEMA Grant-State	-	2,587	2,587
DEP Hurricane Recovery Grant	-	42,382	42,382
Sales Tax Revenue	302,854	(34,982)	267,872
Fuel and Motor Fuel Tax	40	90	130
Mobile Home Licenses	3,250	83	3,333
Alcoholic Beverage License	15,000	900	15,900
Half Cent Sales Tax	1,329,977	(12,477)	1,317,500
Interlocal Emergency Mgt Grant	-	6,063	6,063
Tourist Development Council Grant	115,887	-	115,887
Payment in Lieu of Taxes-Local Units	2,292	703	2,995
Subtotal Intergovernmental Revenue	1,769,300	126,940	1,896,240
Charges for Services			
Election Fees	1,000	2,600	3,600
Key Colony Beach Fire/EMS	315,000	-	315,000
EMS Services	425,000	39,000	464,000
Start Smart Youth Sports	3,000	(1,360)	1,640
Adult Sports Program	2,000	(2,000)	-
Summer Camp Fees	14,000	4,735	18,735
Miscellaneous Recreation Program Revenue	2,000	2,825	4,825
Boat Ramp Use	1,000	(1,000)	-
Subtotal Charges for Services	763,000	44,800	807,800
Fines and Forfeits			
County Court Fines	7,500	(430)	7,070
Traffic Court Fines	100,000	20,000	120,000
Code Enforcement Fines	1,350	6,575	7,925
Fines - Local Training	5,000	1,186	6,186

**City of Marathon
Budget Amendment
Fiscal Year 2006 - 2007**

Exhibit A

<u>General Fund Revenues</u>	<u>Adopted</u>	<u>Amendment</u>	<u>Adjusted</u>
Subtotal Fines and Forfeits	113,850	27,331	141,181
Miscellaneous Revenue			
Interest Income	175,000	21,948	196,948
Rents	6,000	-	6,000
M.S.T.U Wastewater Assessment	-	-	-
Sale of Scrap Materials	-	13,700	13,700
Insurance Recovery	-	162,931	162,931
Miscellaneous Revenue	85,000	(74,103)	10,897
Subtotal Miscellaneous Revenues	266,000	124,476	390,476
Transfer from Stormwater Utility Fund	50,000	-	50,000
Transfer from Capital Infrastructure Fund	254,000	-	254,000
Transfer from Wastewater Enterprise Fund	60,000	-	60,000
Administrative Fee - Marina	10,000	(10,000)	-
Transfer from Vehicle Replacement Fund	-	550,000	550,000
Subtotal Other Sources	374,000	540,000	914,000
Unappropriated Surplus (Fund Balance), October 1	3,400,716	1,315,931	4,716,647
Reserve for Police Education, October 1	19,955	-	19,955
Total Fund Balance, October 1	3,420,671	1,315,931	4,736,602
Total Revenues & Fund Balance	\$ 13,403,276	\$ 1,884,833	\$ 15,288,109

**City of Marathon
Budget Amendment
Expenditure Summary
Fiscal Year 2006 - 2007**

EXHIBIT A

	<u>Adopted</u>	<u>Amendment</u>	<u>Adjusted</u>
General Fund:			
Bridge	\$ 83,900	\$ (7,500)	\$ 76,400
Building	674,662	(40,000)	634,662
City Clerk	264,664	(55,000)	209,664
City Manager	510,626	(27,500)	483,126
Code	238,969	-	238,969
Community Services	321,597	(50,000)	271,597
Council	463,409	-	463,409
Finance	383,343	1,300	384,643
Fire/EMS	2,116,481	750,060	2,866,541
General Services	485,120	34,000	519,120
Information Technology	184,267	(24,500)	159,767
Legal	555,000	(24,000)	531,000
Nearshore Waters Management	92,146	(30,500)	61,646
Non-Departmental	-	36,024	36,024
Parks and Recreation	1,035,090	(30,000)	1,005,090
Planning	716,007	-	716,007
Police Services	1,421,911	3,000	1,424,911
Public Works	232,747	-	232,747
Total Expenditures	<u>9,779,939</u>	<u>535,384</u>	<u>10,315,323</u>
Reserves @ September 30	19,955	7,189	27,144
Fund Balance @ September 30	3,603,382	1,342,260	4,945,642
Total Fund Balance, September 30	<u>3,623,337</u>	<u>1,349,449</u>	<u>4,972,786</u>
Total General Fund Revenues	<u><u>\$ 13,403,276</u></u>	<u><u>\$ 1,884,833</u></u>	<u><u>\$ 15,288,109</u></u>

**Budget Amendment
Fiscal Year 2006-2007**

		<u>Adopted</u>	<u>Amendment</u>	<u>Adjusted</u>
Non-Departmental				
001-1025-519-314	Disaster Expense	-	2,024.00	2,024.00
001-1025-519-916	Transfer to Marina Fund	-	34,000.00	34,000.00
001-1025-519-992	Fund Balance Reserve for Future Appropri.	3,603,382.00	1,342,260.00	4,945,642.00
001-1025-519-993	Reserve for Police Education	19,955.00	7,189.00	27,144.00
	Total	3,623,337.00	1,385,473.00	5,008,810.00

Increase Disaster expense budget for Tropical Storm Ernesto and late invoice submittals from prior fiscal year storms
Transfer Reserves for Police Education to reserved funds
Increase fund balance due to other revenue and expenditure adjustments

City Manager

001-2002-512-101	Salaries	338,475.00	(20,000.00)	318,475.00
001-2002-512-305	Travel, Conferences, Meetings	8,668.00	(4,000.00)	4,668.00
001-2002-512-311	Professional Svcs-Contractual	1,500.00	(1,500.00)	-
001-2002-512-306	Memberships, Dues, Subscriptions	4,925.00	(2,000.00)	2,925.00
	Total	353,568.00	(27,500.00)	326,068.00

Adjust for reduced expenditures in salaries (Deputy HR/Risk Mgr position unfilled for portion of year), travel, professional services (for HR consulting/planning fees not expended) and memberships/dues

Community Services

001-2005-519-311	Professional Services - Contract	71,250.00	(50,000.00)	21,250.00
	Total	71,250.00	(50,000.00)	21,250.00

ADA transitional plan deferred to FY08, reduced Grant administration expenses

General Services

001-2520-519-311	Professional Svcs Contractual	25,724.00	11,000.00	36,724.00
001-2520-519-304	Office / Operating Supplies	12,700.00	6,000.00	18,700.00
001-2520-519-320	Rents & Leases	190,256.00	7,000.00	197,256.00
001-2520-519-321	Insurance/Bonds/Property Tax	163,664.00	4,000.00	167,664.00
001-2520-519-396	Copier Expenses	7,450.00	4,000.00	11,450.00
001-2520-519-604	Equipment	-	2,000.00	2,000.00
	Total	399,794.00	34,000.00	252,680.00

Increase budget for extension of Fire Station lease, lease increase on City Hall building, increased credit card fees, increased cost/use of background & drug screening for new employees, unanticipated office supply expenses

City Clerk

001-3014-513-602	Computer Equipment	60,000.00	(50,000.00)	10,000.00
001-3014-513-341	Election Expense	30,000.00	(5,000.00)	25,000.00
	Total	90,000.00	(55,000.00)	35,000.00

Adjust budget for lower expenditures in computer equipment and election expenses

Information Technology

001-3516-519-331	Maintenance & Operation Equipment	60,187.00	(20,000.00)	40,187.00
001-3516-519-319	Training	4,500.00	(4,500.00)	-
	Total	64,687.00	(24,500.00)	40,187.00

Adjust budget for reduced expenses in maintenance and training

Finance

001-4013-513-311	Professional Svcs Contractual	366,948.00	1,300.00	368,248.00
	Total	366,948.00	1,300.00	368,248.00

Increased costs for ADP Payroll Processing

**Budget Amendment
Fiscal Year 2006-2007**

		<u>Adopted</u>	<u>Amendment</u>	<u>Adjusted</u>
Parks & Recreation				
001-5006-572-311	Professional Services Contractual	457,062.00	(30,000.00)	427,062.00
	Total	457,062.00	(30,000.00)	427,062.00

Adjust budget for lower expenditures for Christmas Decorations, beach cleaning services and landscaping maintenance

Building				
001-5010-524-101	Salaries	229,684.00	(20,000.00)	209,684.00
001-5010-524-311	Professional Services-Contractual	315,278.00	(20,000.00)	295,278.00
	Total	544,962.00	(40,000.00)	504,962.00

Reduced expenses in salaries due to vacant position for part of FY and lower than anticipated expenditures for scanning documents

Legal				
001-6003-514-311	Professional Services-Contractual	550,000.00	(24,000.00)	526,000.00
	Total	550,000.00	(24,000.00)	526,000.00

Reduction in legal expenses per Stearns Weaver general services 'cap' at \$307,500

Fire / EMS				
001-7004-522-101	Salaries (Full Time)	938,895.00	(70,000.00)	868,895.00
001-7004-522-141	Retirement Benefits	255,026.00	172,000.00	427,026.00
001-7004-522-601	Vehicles	-	648,060.00	648,060.00
	Total	255,026.00	750,060.00	1,943,981.00

Fire Insurance Premium tax receipts were higher than anticipated, resulting in an increase in retirement expenses due to inclusion of premium tax 'passthrough' in expenses. Purchase of two pumper trucks approved and budgeted in FY 05-06, but delivery deferred until Fiscal Year 06-07. Full time salaries lower than budgeted due to unfilled positions for part of FY

Police Services				
001-7007-521-319	Training Expense	-	3,000.00	3,000.00
	Total	-	3,000.00	3,000.00

Funds required for training expenses; offset by funds from 'Reserve for Police Training'

Bridge				
001-8009-541-141	Retirement Benefits	2,951.00	(2,000.00)	951.00
001-8009-541-142	Group Health/Dental/Life Ins	7,607.00	(5,500.00)	2,107.00
	Total	10,558.00	(7,500.00)	3,058.00

Reduced expenses due to elimination of full time position

Nearshore Waters				
001-8010-579-101	Salaries	49,636.00	(25,000.00)	24,636.00
001-8009-541-142	Group Health/Dental/Life Ins	7,607.00	(5,500.00)	2,107.00
	Total	57,243.00	(30,500.00)	26,743.00

Reduced expenses due to full time admin position not filled

**Budget Amendment
Fiscal Year 2006-2007
Vehicle Replacement Fund**

		<u>Adopted</u>	<u>Amendment</u>	<u>Adjusted</u>
103-6701-590-918	Transfer to General Fund	-	550,000.00	550,000.00

Purchase of two pumper trucks approved and budgeted in FY 05-06, but delivery deferred until Fiscal Year 06-07.

**Budget Amendment
Fiscal Year 2006-2007
Impact Fees Fund**

	<u>Adopted</u>	<u>Amendment</u>	<u>Adjusted</u>
104-5030-541-604 Transportation Expenditures	-	36,945.00	36,945.00
104-5030-519-997 Reserve - Transportation Impact Fees	70,650.00	(36,945.00)	33,705.00

Expenditures for Bus Stop on Sombrero Beach Road paid by Transportation Impact Fees