

Sponsored by: Lindsey

**CITY OF MARATHON, FLORIDA
RESOLUTION 2020-87**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF MARATHON, FLORIDA, AMENDING THE CITY'S
FISCAL YEAR 2019-2020 BUDGET; AND PROVIDING FOR
AN EFFECTIVE DATE**

WHEREAS, the City of Marathon (the "City") adopted a budget for Fiscal Year 2019-2020 via Resolution 2019-98;

WHEREAS, in accordance with Florida Statutes it is necessary for the City Council to adjust the budget to reflect unanticipated year end revenues and expenditures for Fiscal Year 2019-2020.

**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 2019-2020, beginning October 1, 2019 and ending September 30, 2020, 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 10th DAY OF NOVEMBER, 2020.**

THE CITY OF MARATHON, FLORIDA



Mayor Luis Gonzalez

AYES: Bartus, Cook, Senmartin, Zieg, Gonzalez
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:**

St. Williams

Steve Williams, City Attorney

**City of Marathon
Budget Amendment
Fiscal Year 2019-2020**

EXHIBIT A

| Fund | Adopted Budget FY 19/20 | Budget Amendment | Amended Budget FY 19/20 |
|---|-------------------------------|---------------------|-------------------------------|
| General Fund | | | |
| Revenues | | | |
| Ad Valorem Taxes (97% collection rate) | \$ 6,795,472 | \$ - | \$ 6,795,472 |
| Ad Valorem Taxes - Delinquent | 3,400 | - | 3,400 |
| Fire Insurance Premium Tax | - | 158,031 | 158,031 |
| Communications Tax | 462,958 | - | 462,958 |
| Total Taxes | 7,261,830 | 158,031 | 7,419,861 |
| Local Business Tax (County Occupational Licenses) | 52,000 | - | 52,000 |
| Building Permit Fees | 1,057,000 | 800,000 | 1,857,000 |
| Building Training Fees | 16,000 | - | 16,000 |
| Dog Friendly Permits | 1,000 | - | 1,000 |
| Vacation Rental Permit & Agent Fees | 371,000 | 100,000 | 471,000 |
| FEMA FWS Review & Processing Fees & Inspection Fees | 6,000 | - | 6,000 |
| Planning & Zoning Fees | 75,000 | - | 75,000 |
| Fire Inspection Fees (including vacation rentals) | 185,000 | 40,000 | 225,000 |
| Total License and Permits | 1,763,000 | 940,000 | 2,703,000 |
| Sales Tax Revenue - State Revenue Sharing | 275,634 | - | 275,634 |
| Fuel and Motor Fuel Tax | 35 | - | 35 |
| Mobile Home License | 4,300 | - | 4,300 |
| FEMA Grant Revenue (Federal and State) | 7,421,223 | 2,685,000 | 10,106,223 |
| Alcoholic Beverage License | 17,500 | - | 17,500 |
| Marathon Middle School Fire Academy MOU | 52,280 | - | 52,280 |
| Half Cent Sales Tax | 1,747,039 | (318,000) | 1,429,039 |
| Firefighter Supplemental Comp | 7,890 | - | 7,890 |
| Tourist Development Council Grant | 140,000 | - | 140,000 |
| Payment in Lieu of Taxes-Local Units | 10,950 | - | 10,950 |
| Total Intergovernmental Revenue | 9,676,851 | 2,367,000 | 12,043,851 |
| Key Colony Beach Fire/EMS | 550,000 | - | 550,000 |
| EMS Services | 850,000 | (160,000) | 690,000 |
| Start Smart Youth Sports | 4,750 | - | 4,750 |
| Camp Fees | 38,000 | (36,000) | 2,000 |
| Miscellaneous Recreation Program Revenue | 500 | - | 500 |
| Miscellaneous Event Fees | 500 | - | 500 |
| Adult Sports Programs | 1,300 | - | 1,300 |
| Mangrove Trimming Program | 125,000 | (125,000) | - |
| Total Charges for Services | 1,570,050 | (321,000) | 1,249,050 |
| Traffic Court Fines | 80,000 | - | 80,000 |
| Code Enforcement Fines | 50,000 | (14,500) | 35,500 |
| Local Ordinance Parking Fines | 2,700 | - | 2,700 |
| Fines - Local Training | 6,400 | - | 6,400 |
| Total Fines and Forfeits | 139,100 | (14,500) | 124,600 |
| Interest Income | 20,000 | 19,000 | 39,000 |
| Rents & Other | 12,000 | - | 12,000 |
| Convenience Fees - Credit Cards | 8,800 | - | 8,800 |
| Miscellaneous Revenue | 25,000 | - | 25,000 |
| Total Miscellaneous Revenues | 65,800 | 19,000 | 84,800 |

**City of Marathon
Budget Amendment
Fiscal Year 2019-2020**

EXHIBIT A

| Fund | Adopted Budget FY 19/20 | Budget Amendment | Amended Budget FY 19/20 |
|---|-------------------------------|---------------------|-------------------------------|
| General Fund (continued) | | | |
| Transfer from Stormwater Utility Fund | 60,000 | 10,041 | 70,041 |
| Transfer from Capital Infrastructure Fund | 337,282 | (71,231) | 266,051 |
| Transfer from Wastewater Enterprise Fund | 250,000 | 41,091 | 291,091 |
| Transfer from Impact Fee Fund | - | 30,297 | 30,297 |
| Administrative Fee-Marina | 50,000 | 9,113 | 59,113 |
| Total Other Sources | <u>697,282</u> | <u>19,311</u> | <u>716,593</u> |
| Unappropriated Fund Balance(Deficit), October 1 | 347,083 | (1,012,069) | (664,986) |
| Reserved Fund Balance, October 1 | 660,425 | (283,280) | 377,145 |
| Total Fund Balance, October 1 | <u>1,007,508</u> | <u>(1,295,349)</u> | <u>(287,841)</u> |
| Total General Fund Revenues & Reserves BOY | <u>\$ 22,181,421</u> | <u>\$ 1,872,493</u> | <u>\$ 24,053,914</u> |
| General Fund Expenditures | | | |
| Building | \$ 1,057,431 | \$ - | \$ 1,057,431 |
| City Clerk | 294,781 | - | 294,781 |
| City Manager | 236,594 | 16,000 | 252,594 |
| Code | 356,398 | - | 356,398 |
| Council | 590,242 | - | 590,242 |
| Finance | 370,275 | - | 370,275 |
| Fire/EMS | 4,600,749 | 158,031 | 4,758,780 |
| General Services | 885,323 | - | 885,323 |
| Information Technology | 452,493 | 75,000 | 527,493 |
| Legal | 391,276 | 220,000 | 611,276 |
| Nearshore Waters Management-Ports | 36,900 | - | 36,900 |
| Non-Departmental | - | 50,000 | 50,000 |
| Parks and Recreation | 1,517,567 | - | 1,517,567 |
| Planning | 993,843 | (519,031) | 474,812 |
| Police Services | 1,886,776 | - | 1,886,776 |
| Public Works | 484,884 | - | 484,884 |
| Total Expenditures | <u>14,155,532</u> | <u>-</u> | <u>14,155,532</u> |
| Reserved Fund Balance @ September 30 | 621,240 | (226,570) | 394,670 |
| Unreserved Fund Balance @ September 30 | 7,404,649 | 2,099,063 | 9,503,712 |
| Total Fund Balance, Sept 30 | <u>8,025,889</u> | <u>1,872,493</u> | <u>9,898,382</u> |
| Total General Fund Expenditures & Reserves | <u>\$ 22,181,421</u> | <u>\$ 1,872,493</u> | <u>\$ 24,053,914</u> |

Capital Infrastructure Fund

| | | | |
|--|--------------|--------------|--------------|
| Discretionary Sales Surtaxes | \$ 3,372,816 | \$ (712,000) | \$ 2,660,816 |
| State Land Acquisition Grants | 500,000 | (500,000) | - |
| Curry Hammock Park Surcharge | 34,000 | - | 34,000 |
| Key Colony Beach Infrastructure Funds | 25,000 | - | 25,000 |
| Boater Improvement Fund (BIF) Grant | 30,000 | (30,000) | - |
| Tourist Development Council Grants | 595,042 | (266,514) | 328,528 |
| FEMA Grant Revenue (Federal and State) | 2,203,730 | (920,000) | 1,283,730 |

**City of Marathon
Budget Amendment
Fiscal Year 2019-2020**

EXHIBIT A

| Fund | Adopted Budget FY 19/20 | Budget Amendment | Amended Budget FY 19/20 |
|--|-------------------------------|-----------------------|-------------------------------|
| Capital Infrastructure Fund - Continued | | | |
| Interest Income | 20,000 | (9,300) | 10,700 |
| Private Source Contributions | 100,000 | (100,000) | - |
| Transfer from Vehicle Replacement Fund | 333,000 | - | 333,000 |
| Transfer from Impact Fee Fund | 405,000 | 149,000 | 554,000 |
| Unappropriated Surplus | 1,952,794 | (179,576) | 1,773,218 |
| Total Revenue & Unappropriated Fund Balance | \$ 9,571,382 | \$ (2,568,390) | \$ 7,002,992 |
| | | | |
| Vehicles | \$ 58,000 | \$ - | \$ 58,000 |
| Vehicles - Marathon Fire Rescue | 275,000 | - | 275,000 |
| Equipment | 550,000 | (495,000) | 55,000 |
| Equipment - Marathon Fire Rescue | 154,500 | - | 154,500 |
| Buildings & Improvements - Marathon Fire Rescue | 322,000 | - | 322,000 |
| Buildings & Improvements | 375,000 | (375,000) | - |
| Parks/Beaches Improvements | 1,451,397 | - | 1,451,397 |
| Hurricane Irma Recovery Projects | 1,744,622 | (1,200,000) | 544,622 |
| Land Acquisitions | 1,071,463 | (571,463) | 500,000 |
| Grants/Contributions-Other Government Agencies | 177,833 | (177,833) | - |
| Transfer to Debt Service Fund | 779,191 | 571,463 | 1,350,654 |
| Transfer to General Fund | 337,282 | (71,231) | 266,051 |
| Transfer to Stormwater Utility Fund | 650,000 | - | 650,000 |
| Reserve for Future Appropriation | 976,264 | 399,504 | 1,375,768 |
| Total Expenditures and Reserves for Future Appropriations | \$ 8,922,552 | \$ (1,919,560) | \$ 7,002,992 |
| Impact Fees Fund | | | |
| Public Safety Impact Fees | \$ 48,000 | 65,400 | \$ 113,400 |
| Physical Environment Impact Fees | 3,500 | - | 3,500 |
| Transportation Impact Fees | 95,000 | 95,000 | 190,000 |
| Culture/Recreation Impact Fees | 26,000 | 71,500 | 97,500 |
| Conservation/Other Impact Fees | 37,000 | 49,000 | 86,000 |
| Interest Income | 12,000 | 4,400 | 16,400 |
| Unappropriated Fund Balance | 1,481,191 | 235,769 | 1,716,960 |
| Total Revenue & Unappropriated Fund Balance | \$ 1,702,691 | \$ 521,069 | \$ 2,223,760 |
| | | | |
| Transfer to Capital Infrastructure Fund | \$ 405,000 | \$ 149,000 | \$ 554,000 |
| Transfer to General Fund | - | 30,297 | 30,297 |
| Reserve for Future Appropriation | 1,297,691 | 341,772 | 1,639,463 |
| Total Expenditures & Reserves for Future Appropriations | \$ 1,702,691 | \$ 521,069 | \$ 2,223,760 |

**City of Marathon
Budget Amendment
Fiscal Year 2019-2020**

EXHIBIT A

| Fund | Adopted Budget FY 19/20 | Budget Amendment | Amended Budget FY 19/20 |
|--|-------------------------------|---------------------|-------------------------------|
| Debt Service Fund | | | |
| Transfer in from Capital Infrastructure Fund | 779,191 | 571,463 | 1,350,654 |
| Total Revenue | <u>\$ 944,416</u> | <u>\$ 571,463</u> | <u>\$ 1,350,654</u> |
| Debt Service Expenditures - TD Bond | \$ 779,191 | \$ - | \$ 779,191 |
| Debt Service Expenditures - Quay Note Payable | - | 571,463 | 571,463 |
| Total Expenditures | <u>\$ 944,416</u> | <u>\$ 571,463</u> | <u>\$ 1,350,654</u> |
| Marina Fund | | | |
| Revenue | | | |
| Operating Revenues | \$ 808,000 | \$ - | \$ 808,000 |
| FEMA Grant Revenue (Federal and State) | 706,158 | - | 706,158 |
| CVA Grants Revenue | 39,600 | - | 39,600 |
| Interest Income | 16,000 | - | 16,000 |
| Unappropriated Surplus | 1,136,581 | 80,577 | 1,217,158 |
| Total Revenue & Unappropriated Fund Balance | <u>\$ 2,706,339</u> | <u>\$ 80,577</u> | <u>\$ 2,786,916</u> |
| Personnel Costs | \$ 533,128 | \$ - | \$ 533,128 |
| Materials, Supplies & Services | 292,543 | - | 292,543 |
| Capital Outlay | 3,400 | - | 3,400 |
| Hurricane Irma Recovery Projects | 356,531 | 370,000 | 726,531 |
| Transfer to General Fund | 59,113 | - | 59,113 |
| Reserve for Future Appropriation | 1,461,624 | (289,423) | 1,172,201 |
| Total Expenditures & Reserves for Future Appropriations | <u>\$ 2,706,339</u> | <u>\$ 80,577</u> | <u>\$ 2,786,916</u> |