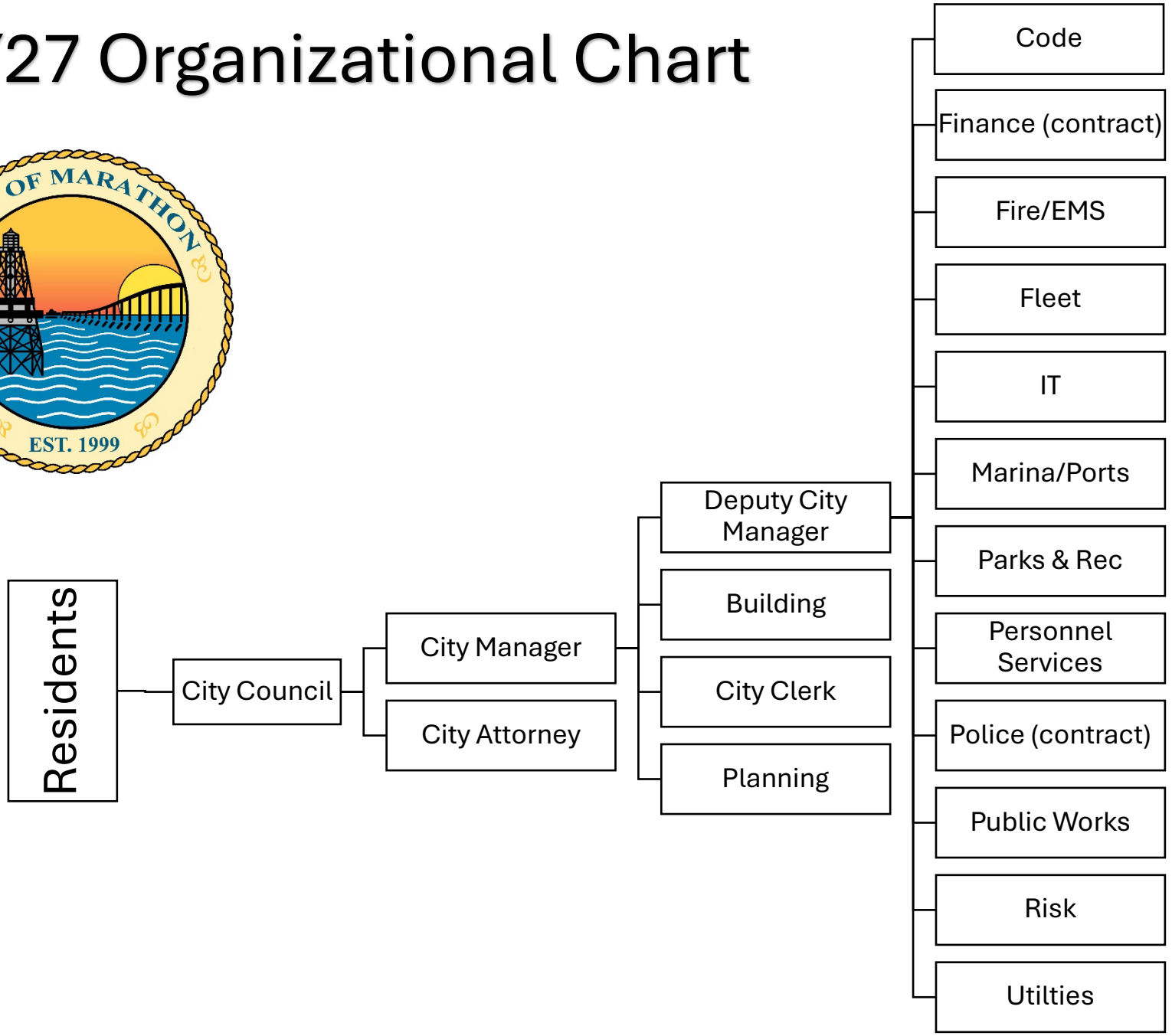
CITY OF MARATHON

ADOPTED BUDGET

FISCAL YEAR

OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027

FY27 Organizational Chart



General Fund
Revenue Summary
Fiscal Year 2026-2027

Category/Program	Actual Revenue FY 25	Adopted Budget FY 26	Estimated Revenue FY 26	Adopted Budget FY 27	Budget Increase/ (Decrease)
General Fund:			**2025 DR 420 Gross Value**	**$ 5,432,799,845**	
			FY 26/27 Preliminary Millage Rate:	**2.0631**	
			Percentage (Under)/Over Rollback:	**5.52%**	
Ad Valorem Taxes (97% collection rate)	10,130,700	10,254,369	10,187,382	10,872,157	617,788
Communications Tax	487,851	491,671	482,840	506,202	14,531
Total Taxes	10,618,551	10,746,040	10,670,222	11,378,359	632,319
Local Business Tax (County Occupational Licenses)	46,411	50,000	46,875	46,500	(3,500)
Vacation Rental Agent Fees	35,375	48,000	35,875	36,000	(12,000)
Vacation Rental Permit Fees	674,970	680,000	751,943	840,000	160,000
FEMA FWS Review & Processing Fees	5,250	5,000	3,700	5,000	-
Planning & Zoning Fees	38,375	76,000	54,282	42,000	(34,000)
Commercial & Vacation Rental Fire Inspection Fees	622,968	625,000	556,796	625,000	-
Total License and Permits	1,423,349	1,484,000	1,449,471	1,594,500	110,500
FEMA & State Reimbursment	24,612	-	-	-	-
Marathon Middle School Fire Academy MOU	50,000	50,000	50,000	50,000	-
Fire Insurance Premium Tax	269,130	-	-	-	-
Sales Tax Revenue - State Revenue Sharing	383,939	463,978	479,135	470,697	6,719
Planning Dept Grants	-	75,000	-	-	(75,000)
Fuel and Motor Fuel Tax - State Revenue Sharing	467	480	482	480	-
Mobile Home License	4,008	4,215	4,299	4,203	(12)
Alcoholic Beverage License	19,745	19,025	20,158	20,158	1,133
Half Cent Sales Tax	2,318,544	2,373,088	2,334,883	2,361,929	(11,159)
Firefighter Supplemental Comp	11,313	10,940	11,313	11,300	360
Tourist Development Council Grant	173,164	154,333	154,333	154,333	-
Payment in Lieu of Taxes-Local Units	12,065	12,065	16,964	16,964	4,899
Total Intergovernmental Revenue	3,266,987	3,163,124	3,071,567	3,090,064	(73,060)
Key Colony Beach Fire/EMS	937,000	1,157,153	1,157,153	1,283,102	125,949
EMS Services	795,324	984,000	942,658	900,000	(84,000)
Recreation Program Revenue	37,147	47,000	43,721	43,700	(3,300)
Total Charges for Services	1,769,471	2,188,153	2,143,532	2,226,802	38,649

General Fund
Revenue Summary
Fiscal Year 2026-2027

Category/Program	Actual Revenue FY 25	Adopted Budget FY 26	Estimated Revenue FY 26	Adopted Budget FY 27	Budget Increase/ (Decrease)
Traffic Court Fines	106,455	110,000	93,263	110,000	-
Code Enforcement Fines	855,357	715,000	1,073,890	850,000	135,000
Local Ordinance Parking Fees & Fines	1,337,922	1,518,973	1,246,025	1,608,000	89,027
Fines - Police Local Training	10,793	8,800	11,193	8,800	-
Total Fines and Forfeits	2,310,527	2,352,773	2,424,371	2,576,800	224,027
Interest Income	886,228	875,000	875,510	875,678	678
Rents & Other	10,000	12,000	12,000	12,000	-
Miscellaneous Revenue	17,752	50,000	34,948	28,000	(22,000)
Total Miscellaneous Revenues	913,980	937,000	922,458	915,678	(21,322)
Administrative Fee- Stormwater Utility Fund	25,000	25,000	25,000	25,000	-
Transfer from Capital Infrastructure Fund	478,668	484,309	484,309	486,305	1,996
Administrative Fee- Wastewater Utility Fund	335,307	335,000	335,000	335,000	-
Administrative Fee- Building Department Fund	530,574	636,376	636,376	679,739	43,363
Administrative Fee-Marina	25,000	25,000	25,000	25,000	-
Transfer from Impact Fee Fund (Planning Dept.)	186,752	345,613	198,880	85,500	(260,113)
Total Other Sources	1,581,301	1,851,298	1,704,565	1,636,544	(214,754)
Total General Fund Revenues	**$ 21,884,166**	**$ 22,722,388**	**$ 22,386,186**	**$ 23,418,747**	**$ 696,359**
Unappropriated Surplus (Fund Balance), October 1	26,278,720	27,373,218	27,634,843	26,258,140	(1,115,078)
Reserved Fund Balance, October 1	124,241	124,241	135,033	135,033	10,792
Total Fund Balance, October 1	26,402,961	27,497,459	27,769,876	26,393,173	(1,104,286)
Total General Fund Revenues and Fund Balance	**$ 48,287,127**	**$ 50,219,847**	**$ 50,156,062**	**$ 49,811,920**	**$ (407,927)**

General Fund
Expenditure Summary
Fiscal Year 2026-2027

Category/Program	Actual Expenditures FY 25	Adopted Budget FY 26	Estimated Expenditures FY 26	Adopted Budget FY 27	Budget Increase/ (Decrease)
General Fund:					
City Clerk	$ 322,098	$ 388,022	$ 357,561	$ 369,944	$ (18,078)
City Manager	459,494	553,638	521,456	662,541	108,903
Code	602,359	766,820	715,690	761,288	(5,532)
Council	690,758	676,425	722,925	676,925	500
Finance	445,084	461,446	457,103	477,599	16,153
Fire/EMS	8,441,505	8,779,315	8,773,013	9,390,454	611,139
General Services	1,516,131	2,140,193	2,226,446	2,188,844	48,651
Information Technology	550,726	1,222,248	974,892	1,415,381	193,133
Legal	475,479	624,216	616,646	665,348	41,132
Nearshore Waters Management-Ports	21,836	140,700	78,344	60,700	(80,000)
Parks and Recreation	1,858,306	1,989,829	1,825,462	2,206,832	217,003
Planning	835,992	1,614,170	1,158,506	1,242,408	(371,762)
Police Services	2,532,134	3,136,794	3,135,825	3,282,551	145,757
Public Works	1,765,349	2,365,493	2,199,019	2,633,303	267,810
Total Expenditures	20,517,251	24,859,309	23,762,889	26,034,118	1,174,809
Reserved Fund Balance @ September 30	135,033	124,241	135,033	135,033	10,792
Unreserved Fund Balance @ September 30	27,634,843	25,236,297	26,258,140	23,642,769	(1,593,528)
Total Fund Balance, Sept 30	27,769,876	25,360,538	26,393,173	23,777,802	(1,582,736)
TOTAL - GENERAL FUND	**$ 48,287,127**	**$ 50,219,847**	**$ 50,156,062**	**$ 49,811,920**	**$ (407,927)**

CLERK

Budget Worksheet
Fiscal Year 2026 - 2027

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

001-3014-513-	101	Salaries	242,723	
001-3014-513-	104	Overtime	5,000	
001-3014-513-	140	Payroll Taxes	18,951	
001-3014-513-	141	Retirement Benefits	19,040	
001-3014-513-	142	Group Health/Dental/Life Insurance	36,607	
001-3014-513-	144	Workers' Compensation	558	
		Total Personnel Costs		322,879
001-3014-513-	304	Office/Operating Supplies	1,240	
001-3014-513-	305	Travel, Conferences & Meetings	2,000	
001-3014-513-	306	Memberships, Dues & Subscriptions	2,050	
001-3014-513-	311	Professional Services	3,000	
001-3014-513-	318	Advertising	28,200	
001-3014-513-	341	Election Expense	4,000	
001-3014-513-	375	Contingency	4,000	
001-3014-513-	383	Ordinance Codification	2,575	
		Total Materials, Supplies, Services		47,065
		Total Budget		369,944

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 MANAGER

Budget Worksheet
Fiscal Year 2026-2027

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

001-2002-512-	101	Salaries	473,595	
001-2002-512-	140	Payroll Taxes	36,230	
001-2002-512-	141	Retirement Benefits	67,162	
001-2002-512-	142	Group Health/Dental/Life Insurance	29,715	
001-2002-512-	144	Workers' Compensation	1,089	
		Total Personnel Costs		607,791
001-2002-512-	302	Communications	2,400	
001-2002-512-	305	Travel, Conferences & Meetings	21,600	
001-2002-512-	306	Memberships, Dues & Subscriptions	2,700	
001-2002-512-	308	Uniforms	250	
001-2002-512-	332	Maint and Operation - Vehicles	12,800	
001-2002-512-	375	Contingency	15,000	
		Total Materials, Supplies, Services		54,750
		Total Budget		662,541

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 2026 - 2027

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

001-5012-524-	101	Salaries	503,638	
001-5012-524-	104	Overtime	24,000	
001-5012-524-	140	Payroll Taxes	40,364	
001-5012-524-	141	Retirement Benefits	30,500	
001-5012-524-	142	Group Health/Dental/Life Insurance	87,742	
001-5012-524-	144	Workers' Compensation	10,384	
		Total Personnel Costs		696,628
001-5012-524-	306	Memberships, Dues & Subscriptions	26,660	
001-5012-524-	308	Uniforms	400	
001-5012-524-	319	Training, Conferences & Related Travel	5,000	
001-5012-524-	332	Maint and Operation - Vehicles	3,000	
001-5012-524-	385	Board/Committee Expenses	29,600	
		Total Materials, Supplies, Services		64,660
		Total Budget		761,288

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.

COUNCIL

Budget Worksheet
Fiscal Year 2026 - 2027

Fund:	General - 001
Department:	Council
Division:	Council
Division #:	1001

001-1001-511- 102	Salaries - Part Time	105,000	
001-1001-511- 140	Social Security	8,033	
001-1001-511- 144	Workers' Compensation	242	
	Total Personnel Costs		113,275
001-1001-511- 303	Printing and Binding	850	
001-1001-511- 304	Office/Operating Supplies	800	
001-1001-511- 305	Travel, Conferences & Meetings	30,000	
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	238,500	
001-1001-511- 319	Training	500	
001-1001-511- 375	Contingency	15,000	
	Total Materials, Supplies, Services		288,650
001-1001-511- 805	Grants/Contributions-Local Organizations	115,000	
001-1001-511- 806	Grants/Contributions-Other Govt Agencies	160,000	
	Total Grants and Aids		275,000
	Total Budget		676,925

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.

FINANCE

Budget Worksheet
Fiscal Year 2026 - 2027

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

001-4013-513-	304	Office/Operating Supplies	3,400	
001-4013-513-	305	Travel, Conferences & Meetings	500	
001-4013-513-	306	Memberships, Dues & Subscriptions	410	
001-4013-513-	311	Professional Services-Contractual	457,999	
001-4013-513-	315	Miscellaneous Expense	590	
001-4013-513-	319	Training	1,200	
001-4013-513-	331	Maint and Operation - Equipment	9,000	
001-4013-513-	395	Postage Expense	2,250	
001-4013-513-	396	Copier Expenses	2,250	
		Total Materials, Supplies, Services		477,599
		Total Budget		477,599

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.

FIRE & EMS

CITY OF MARATHON
FISCAL YEAR 2026-2027

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

001-7004-522-	101	Salaries	4,983,143	
001-7004-522-	102	Salaries - Part Time	114,594	
001-7004-522-	104	Overtime	500,000	
001-7004-522-	106	Holiday Pay	220,000	
001-7004-522-	140	Payroll Taxes	445,057	
001-7004-522-	141	Retirement Benefits	1,257,101	
001-7004-522-	142	Group Health/Dental/Life Insurance	738,636	
001-7004-522-	144	Workers' Compensation	196,598	
		Total Personnel Costs		8,455,129
001-7004-522-	302	Communications	18,000	
001-7004-522-	303	Printing and Binding	2,500	
001-7004-522-	304	Office/Operating Supplies	90,000	
001-7004-522-	305	Travel, Conferences & Meetings	16,900	
001-7004-522-	306	Memberships, Dues & Subscriptions	30,450	
001-7004-522-	308	Uniforms	72,000	
001-7004-522-	311	Professional Services-Contractual	229,405	
001-7004-522-	316	Small Tools and Equipment	53,000	
001-7004-522-	317	Utilities	51,000	
001-7004-522-	319	Training Expense	58,000	
001-7004-522-	329	Maintenance of Buildings	69,000	
001-7004-522-	331	Maint and Operation - Equipment	14,350	
001-7004-522-	332	Maint and Operation - Vehicles	222,000	
001-7004-522-	395	Postage Expense	600	
001-7004-522-	396	Copier Expenses	3,120	
001-7004-522-		Marathon High School Fire Academy - (supplies - employe	5,000	
		Total Materials, Supplies, Services		935,325
		Total Budget		9,390,454

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.

GENERAL SERVICES

Budget Worksheet
Fiscal Year 2026 - 2027

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

001-2520-519-	101	Salaries	863,287	
001-2520-519-	104	Overtime	3,500	
001-2520-519-	140	Payroll Taxes	66,309	
001-2520-519-	141	Retirement Benefits	51,778	
001-2520-519-	142	Group/Health/Life Insurance	109,875	
001-2520-519-	144	Workmen's Compensation	1,986	
001-2520-519-	145	Unemployment Compensation	4,000	
		Total Personnel Costs		1,100,735
001-2520-519-	302	Communications	86,265	
001-2520-519-	304	Office/Operating Supplies	49,900	
001-2520-519-	305	Travel, Conferences & Meetings	2,000	
001-2520-519-	306	Memberships Dues & Subscriptions	20,000	
001-2520-519-	308	Uniforms	2,000	
001-2520-519-	311	Professional Services-Contractual	149,000	
001-2520-519-	316	Small Tools	5,000	
001-2520-519-	317	Utilities	82,000	
001-2520-519-	318	Advertising	15,700	
001-2520-519-	319	Training	10,000	
001-2520-519-	321	Insurance, Bonds, & Property Taxes	568,094	
001-2520-519-	332	Maint and Operation - Vehicles	65,000	
001-2520-519-	395	Postage Expense	15,150	
001-2520-519-	396	Copier Expenses	18,000	
001-2520-519-	604	Capital Outlay - Equipment	0	
		Total Materials, Supplies, Services		1,088,109
		Total Budget		2,188,844

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.

INFORMATION TECHNOLOGY

Budget Worksheet
Fiscal Year 2026-2027

001-3516-519- 101	Full Time Payroll	265,732	
001-3516-519- 102	Part Time Payroll	51,903	
001-3516-519- 140	Payroll Taxes	20,328	
001-3516-519- 141	Retirement Benefits	13,287	
001-3516-519- 142	Group Health/Dental/Life/Disability	29,313	
001-3516-519- 144	Workers' Compensation	611	
	Total Personnel Costs		381,174
001-3516-519- 311	Professional Services-Contractual	388,000	
001-3516-519- 316	Small Tools and Equipment	136,007	
001-3516-519- 331	Maint and Operation - Equipment	410,200	
	Total Materials, Supplies, Services		934,207
001-3516-519- 602	Computer Equipment	100,000	
	Total Capital		100,000
	Total Budget		1,415,381

DEPARTMENT DESCRIPTION:

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

LEGAL

Budget Worksheet
Fiscal Year 2026-2027

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

001-6003-514-	101	Salaries	408,355	
001-6003-514-	140	Payroll Taxes	31,239	
001-6003-514-	141	Retirement Benefits	49,078	
001-6003-514-	142	Group Health/Dental/Life Insurance	29,482	
001-6003-514-	144	Workers' Compensation	694	
		Total Personnel Costs		518,848
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	9,000	
001-6003-514-	306	Memberships, Dues & Subscriptions	5,500	
001-6003-514-	311	Professional Services-Contractual	130,000	
		Total Materials, Supplies, Services		146,500
		Total Budget		665,348

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.

NEARSHORE WATERS

Budget Worksheet
Fiscal Year 2026 - 2027

Fund:	General - 001
Department:	Ports Management
Division:	Nearshore Waters Management
Division #:	8010

001-8010-579-	311	Professional Services-Contractual	11,000	
001-8010-579-	317	Utilities	3,000	
001-8010-579-	318	Advertising	5,200	
001-8010-579-	329	Maintenance of Buildings	1,500	
001-8010-579-	330	Maintenance of Structures/Grounds	5,000	
001-8010-579-	612	Buildings & Improvements	35,000	
		Total Materials, Supplies, Services		60,700
		Total Budget		60,700

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.

PARKS & RECREATION

Budget Worksheet
Fiscal Year 2026- 2027

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

001-5006-572- 101	Salaries	795,211	
001-5006-572- 102	Salaries - Part Time	190,971	
001-5006-572- 104	Overtime	22,500	
001-5006-572- 106	Holiday Pay	15,000	
001-5006-572- 140	Payroll Taxes	78,312	
001-5006-572- 141	Retirement Benefits	43,808	
001-5006-572- 142	Group Health/Dental/Life Insurance	159,719	
001-5006-572- 144	Workers' Compensation	45,527	
	Total Personnel Costs		1,351,048
001-5006-572- 302	Communications	3,240	
001-5006-572- 306	Memberships, Dues & Subscriptions	17,000	
001-5006-572- 308	Uniforms	5,000	
001-5006-572- 311	Professional Services-Contractual	181,224	
001-5006-572- 316	Small Tools and Equipment	105,000	
001-5006-572- 317	Utilities	278,320	
001-5006-572- 318	Advertising	1,000	
001-5006-572- 330	Maintenance of Structures/Grounds	130,000	
001-5006-572- 332	Maint and Operation - Vehicles	15,000	
001-5006-572- 345	Summer Camp Activities	25,000	
001-5006-572- 380	Special Events and Activities	95,000	
	Total Materials, Supplies, Services		855,784
	Total Budget		2,206,832

DEPARTMENT DESCRIPTION:

The Parks and Recreation Services are responsible for the recreation and community cultural activities, special events programming, and parks operation and development.

PLANNING

Budget Worksheet
Fiscal Year 2026 - 2027

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

001-5015-515-	101	Salaries	571,405	
001-5015-515-	102	Salaries - Part time	6,300	
001-5015-515-	140	Payroll Taxes	44,194	
001-5015-515-	141	Retirement Benefits	36,616	
001-5015-515-	142	Group Health/Dental/Life Insurance	72,787	
001-5015-515-	144	Workers' Compensation	12,256	
		Total Personnel Costs		743,558
001-5015-515-	303	Printing and Binding	250	
	304	Office/Operating Supplies	500	
001-5015-515-	305	Travel, Conferences & Meetings	9,850	
001-5015-515-	306	Memberships, Dues & Subscriptions	3,900	
001-5015-515-	307	Land Steward Expense	350	
001-5015-515-	311	Professional Services	482,500	
001-5015-515-	385	Board/Committee Expenses	1,000	
001-5015-515-	395	Postage Expense	500	
		Total Materials, Supplies, Services		498,850
		Total Budget		1,242,408

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.

POLICE

Budget Worksheet
Fiscal Year 2026 -2027

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

001-7007-521	311	Professional Services-Contractual	3,282,551	
		Total Materials, Supplies, Services	3,282,551	
		Total Budget		3,282,551

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.

PUBLIC WORKS

Budget Worksheet
Fiscal Year 2026 - 2027

Fund:	General - 001
Department:	Public Works
Division:	Public Works
Division #:	5008

001-5008-519- 101	Salaries	1,232,742	
001-5008-519- 102	Salaries - part time	37,632	
001-5008-519- 104	Overtime Wages	20,000	
001-5008-519- 106	Holiday Pay	10,000	
001-5008-519- 140	Payroll Taxes	96,600	
001-5008-519- 141	Retirement Benefits	63,137	
001-5008-519- 142	Group Health/Dental/Life Insurance	265,536	
001-5008-519- 144	Workers' Compensation	58,137	
	Total Personnel Costs		1,783,784
001-5008-519- 306	Memberships, Dues & Subscriptions Conference	4,000	
001-5008-519- 308	Uniforms	5,000	
001-5008-519- 311	Professional Services	3,000	
001-5008-519- 316	Small Tools and Equipment	15,000	
001-5008-519- 317	Utilities	3,140	
001-5008-519- 319	Training Expense	6,000	
001-5008-519- 320	Rents and Leases	500	
001-5008-519- 330	Maintenance of Structures & Grounds	175,000	
001-5008-519- 331	Maint and Operation - Equipment	5,000	
001-5008-519- 332	Maint and Operation - Vehicles	30,000	
001-5008-519- new	Transfer to Street Maintenance Fund	600,000	
	Total Materials, Supplies, Services, Transfe		846,640
	Total Budget		2,630,424

DEPARTMENT DESCRIPTION:

The Public Works Division is responsible for the operation and maintenance of roads, public areas and facilities, as well as beautification projects.

BUILDING DEPARTMENT FUND

Building Department Fund
Fiscal Year 2026 - 2027

Category/Program	Actual FY 25	Adopted Budget FY 26	Estimated FY 26	Adopted Budget FY 27
Revenues				
Interest Income	141,926	145,000	128,840	129,000
Building Permit Fees	1,340,862	1,271,000	1,314,753	1,315,000
Building Training Fees	15,403	16,000	15,026	16,000
Unappropriated Surplus	3,664,258	3,415,561	3,501,009	3,238,201
Total Revenues	**5,162,449**	**4,847,561**	**4,959,628**	**4,698,201**
Expenses				
Personnel Costs	889,261	1,707,033	916,274	1,737,532
Materials, Supplies, & Services	241,605	289,350	202,814	324,350
Capital Outlay	-	-	-	-
Transfer to General Fund	530,574	636,376	569,840	679,739
Transfer to Capital Infrastructure Fund	-	32,500	32,500	-
Reserve for Future Appropriation	3,501,009	2,182,302	3,238,201	1,956,579
Total Expenses	**5,162,449**	**4,847,561**	**4,959,628**	**4,698,201**

Building Department Fund
Fiscal Year 2026-2027

	Description	Budget	
107-361-100	Interest Income	129,000	
107-322-100	Building Permit Fees	1,315,000	
107-322-200/201	Building Training Fees	16,000	
107-389-900	Unappropriated Surplus	3,238,201	
	Total Revenues		4,698,201
107-5010-524-101	Salaries	1,296,854	
107-5010-524-102	Salaries - Part Time	59,669	
107-5010-524-104	Overtime	10,000	
107-5010-524-140	Payroll Taxes	104,539	
107-5010-524-141	Retirement Benefits	65,343	
107-5010-524-142	Group Health/Dental/Life Insurance	185,727	
107-5010-524-144	Workers' Compensation	15,400	
	Total Personnel Costs		1,737,532
107-5010-524-304	Office/Operating Supplies	5,000	
107-5010-524-305	Travel, Conferences & Meetings	10,000	
107-5010-524-306	Memberships, Dues & Subscriptions	37,400	
107-5010-524-308	Uniforms	2,000	
107-5010-524-311	Professional Services-Contractual	190,000	
107-5010-524-316	Small Tools	6,000	
107-5010-524-319	Training Expense	32,000	
107-5010-524-321-01	Auto Insurance	2,100	
107-5010-524-321-02	General Liability Insurance	26,350	
107-5010-524-332	Maint and Operation - Vehicle	6,000	
107-5010-524-395	Postage	1,500	
107-5010-524-411	Communications	6,000	
107-5010-524-918	Transfer to the General Fund	679,739	
107-5010-524-919	Transfer to the Capital Infrastructure Fund	0	
107-5010-524-992	Reserve for Future Appropriations	1,956,579	
	Total Expenses, Transfer & Reserves		2,960,669
	Total Budget		4,698,201

The Building Department Fund provides public services to citizens through all of the Community Development sectors in an economical, effective, efficient and personable manner. Revenue for this fund is received from the assessment of building permit fees during the building permit process.

CAPITAL INFRASTRUCTURE

Capital Infrastructure Fund
Fiscal Year 2026 - 2027

Category/Program	Actual FY 25	Adopted Budget FY 26	Estimated FY 26	Adopted Budget FY 27
Revenues				
Discretionary Sales Surtaxes	4,786,678	4,475,671	4,690,844	4,863,051
State Land Acquisition Grants	-	500,000	-	500,000
Curry Hammock Park Surcharge	39,747	45,000	40,542	41,000
Key Colony Beach Infrastructure Funds	25,000	25,000	25,000	25,000
FEMA Grants and Reimbursements	328,938	-	147,250	-
TDC Grant - Information & Security Station	-	150,000	150,000	-
TDC Grant - 7 Mile Marina Finger Piers & Electric sign	-	502,700	502,700	-
TDC Grant -Ocean Front Park Events Tiki	201,495	-	-	-
TDC Grant - Coco Plum Beach Parking	119,000	-	-	-
TDC Grant - Quay Restrooms	245,000	-	-	-
TDC Grant - Ocean Front Park - Dog Park	-	99,500	80,291	-
TDC Grant - Sombrero Beach Renourishment	-	200,000	-	200,000
TDC Grant - Community Park Concession/Restroom	-	300,114	-	300,114
TDC Grant - Ocean Front Park - Weather Shades			-	42,000
TDC Grant - Community Park Lighting			-	262,500
FDOT LAP Grant Revenue (Bridges & 92nd st)	124,261	5,582,847	50,290	5,532,557
FDOT LAP Grant Revenue (Aviation Lighting)	-	-	-	959,400
State Fire Marshal - Fire Rescue Boat	-	150,000	-	150,000
Grant - DEO Hazard Mitigation (Generators)	-	-	370,261	-
FCT Grant - 7 Mile Marina		1,488,000	-	-
Private Source Contributions	250,000	590,240	590,240	-
Interest Income	311,373	285,000	258,558	265,000
Transfer from Vehicle Replacement Fund	110,419	2,036,655	410,566	3,198,773
Transfer from Building Department Fund	-	32,500	32,500	-
Transfer from Impact Fee Fund	-	400,000	-	400,000
Unappropriated Surplus	6,440,263	7,514,637	7,839,837	8,277,246
Total Revenues	**12,982,175**	**24,377,864**	**15,188,879**	**25,016,641**
Expenses				
Capital Outlay	2,177,811	18,636,346	4,049,161	20,060,901
Non-Operating	2,964,528	2,683,617	2,862,471	3,005,455
Reserve for Future Appropriation	7,839,837	3,057,900	8,277,246	1,950,285
Total Expenses	**12,982,175**	**24,377,864**	**15,188,879**	**25,016,641**

Capital Infrastructure Fund
Fiscal Year 2026-2027

Account Number	Description	Budget	
Revenues			
101-312-600	Discretionary Sales Surtaxes	4,863,051	
101-334-500	State Land Acquisition Grants	500,000	
101-335-700	Curry Hammock Park Surcharge	41,000	
various	TDC grants	804,614	
various	Grant - FDOT LAP	6,491,957	
NEW	State Fire Marshal - Fire Rescue Boat	150,000	
101-337-101	Key Colony Beach Infrastructure Funds	25,000	
101-361-100	Interest Income	265,000	
101-381-440	Transfer from Vehicle & Equipment Replacement Fund	3,198,773	
101-381-620	Transfer from Impact Fee Fund	400,000	
101-389-900	Unappropriated Surplus	8,277,246	
	Total Revenues		25,016,641
Grant - Community Park			
101-6501-538-618	Bridge Improvements	7,570,231	
101-6501-519-602	Vehicles	3,198,773	
101-6501-519-604	Equipment	80,000	
101-6501-519-612	Buildings & Improvements - City Hall	650,000	
101-6501-522-612	Buildings & Improvements - Fire Hydrants	400,000	
101-6501-522-612	Buildings & Improvements - Marathon Fire Rescue	469,000	
101-6501-572-612	Buildings & Improvements - Recreation	2,755,290	
101-6501-572-614	Parks/Beaches Improvements	4,437,607	
101-6501-515-610	Land Acquisitions	500,000	
101-6501-519-806	Grants/Contributions-Other Government Agencies	177,833	
101-6501-519-912	Transfer to Debt Service Fund	941,317	
101-6501-519-913	Transfer to Vehicle Replacement Fund	750,000	
101-6501-519-918	Transfer to General Fund	486,305	
101-6501-519-919	Transfer to Stormwater Utility Fund	650,000	
101-6501-519-992	Reserve for Future Appropriation	1,950,285	
	Total Expenses		25,016,641

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 2026-2027
EXPENSE DETAIL WORKSHEET

Fund: Capital Infrastructure
Fund #: 101
Department # 6501

#	Computation/Explanation			FY26/27 Adopted Budget
519.601	Vehicles			
	Transport Ambulance (Replacement, ordered FY25)		-	
	Ambulance Rescue (Replacement)		320,658	
	Engine 15 (Replacement, ordered FY24)		1,072,909	
	Fire Boat - remaining balance due		285,934	
	Replace Vehicle - Fire (2006 Chevy)		68,000	
	Replace Fire Tanker		1,311,272	
	Replace Public Works Vehicle #236		70,000	
	Replace Public Works Vehicle #216		70,000	
			3,198,773	3,198,773
519.604	Equipment - (FY25 Scag & Turf Mowers & Bunker Rake)			
	Skid Steer			80,000
	Equipment - Marathon Fire Rescue			
522.604	(FY27 2 Lifpak & 2 Lucas, Specialty Jacks for apparatus)		300,000	300,000
519.612.05	Buildings			
	City Hall AV equipment upgrade - Council Chambers		500,000	
	104th St Facility - Office Construction		150,000	
			650,000	650,000
522.612.05	Station Building Capital Improvements			
	Replace above ground diesel tank	50,000		
	Station 14 (includes AC handler & compressor)	94,000		
	Station 15	25,000		
		169,000	169,000	169,000
522.612.02	Fire Hydrant Program (Funded from Impact Fees)		400,000	400,000
612	Buildings & Improvements			
	7 Mile Marina Improvements		1,300,000	
	Sombrero Beach Road Path Improvements		295,780	
	Aviation Blvd Lighting Project		1,159,510	
	Total Buildings & Improvements		2,755,290	2,755,290

CITY OF MARATHON
FISCAL YEAR 2026-2027
EXPENSE DETAIL WORKSHEET

Fund: Capital Infrastructure
Fund #: 101
Department # 6501

#	Computation/Explanation		FY26/27 Adopted Budget
614	Parks/Beaches Improvements		
	Ocean front Park - Permanent weather shades (partially TDC funded)	72,000	
	Quay Improvements -seawall, ramp, improvements	2,165,607	
	Sombrero Beach - Renourishment - Phase 1	200,000	
	Rotary Park - Shade Sails	150,000	
	Community Park - Fencing/Netting Baseball Fields	200,000	
	Community Park - Lighting Upgrades (partially TDC funded)	400,000	
	Community Park - Concession Stand/ Restrooms	450,000	
	Community Park - Splash Pad	800,000	
	Total Parks/Beaches Improvements	4,437,607	4,437,607
610	Land Acquisition		
	Purchase of land for conservation/affordable housing/grant match - USE ONLY IF GRANT FUNDING RECEIVED	500,000	500,000
618-01	Road & Bridge Improvements		
	112th Street Bridge Project	2,415,277	
	116th Street Bridge Project	2,415,277	
	117th Street Bridge Project	2,484,677	
	92nd Street	125,000	
	Cocoplum Trail Lighting (existing trail)	60,000	
	2nd Avenue Waterfront Improvement	70,000	
		7,570,231	7,570,231
806	Grants/Contributions-Other Government Agencies		
	7 mile Bride Maintenance Contribution (1 of 30)	177,833	177,833
912	Transfer to Debt Service Fund (TD Bank & FY25 7 Mile Marina Note Payable)	941,317	941,317
913	Transfer to Vehicle Replacement Fund	750,000	750,000
918	Transfer to General Fund		
	10% of discretionary sales tax proceeds	486,305	486,305
919	Transfer to Stormwater Utility Fund	650,000	650,000
992	Reserve for Future Appropriation	1,950,285	1,950,285
			25,016,641

STREET MAINTENANCE

Street Maintenance Fund
Fiscal Year 2026-2027

Category/Program	Actual FY 25	Adopted Budget FY 26	Estimated FY 26	Adopted Budget FY 27
REVENUES				
Local Option Gas Tax	147,892	161,106	147,128	155,056
New Local Gas Tax	258,274	263,545	247,369	252,405
8th Cent Motor Fuel Tax	83,042	94,071	84,705	88,200
Gas Tax ILA with Monroe County	94,987	94,987	94,987	94,987
FDOT ILA - US1	13,250	53,000	53,000	53,000
Interest Income	33,900	40,000	20,611	24,000
Transfer in from General Fund	148,000	550,000	550,000	600,000
Miscellaneous Revenue	1,097	-	-	-
Unappropriated Surplus	1,192,722	676,008	828,894	682,889
Total Revenues	**$ 1,973,164**	**$ 1,932,717**	**$ 2,026,694**	**$ 1,950,537**
Expenses				
Personnel Costs	877,204	1,056,644	1,042,108	1,250,280
Materials, Supplies, & Services	239,985	274,800	199,247	328,080
Capital Outlay	27,081	118,500	102,450	57,500
Reserve for Future Appropriation	828,894	482,773	682,889	314,677
Total Expenses	**$ 1,973,164**	**$ 1,932,717**	**$ 2,026,694**	**$ 1,950,537**

Street Maintenance Fund
Fiscal Year 2026-2027

Account Number	Description	Budget	
Revenues			
102-312-400	Local Option Gas Tax	155,056	
102-312-420	New Local Gas Tax	252,405	
102-335-121	8th Cent Motor Fuel Tax	88,200	
102-335-490	Gas Tax ILA with Monroe County	94,987	
NEW	FDOT ILA - US1	53,000	
NEW	Transfer in from General Fund	600,000	
102-361-100	Interest Income	24,000	
102-389-900	Unappropriated Surplus	682,889	
	Total Revenues		1,950,537
Expenses			
102-5025-541-101	Salaries	894,688	
102-5025-541-104	Overtime	10,000	
102-5025-541-140	Payroll Taxes	69,209	
102-5025-541-141	Retirement Benefits	45,234	
102-5025-541-142	Group Health/Dental/Life Insurance	192,467	
102-5025-541-144	Worker's Compensation	38,682	
102-5025-541-304	Operating Supplies & Small Tools	15,000	
102-5025-541-308	Uniforms	5,000	
102-5025-541-317	Utilities	45,000	
102-5025-541-319	Training	7,500	
102-5025-541-320	Equipment Rental	2,000	
102-5025-541-321.20	General Liability Insurance	8,580	
102-5025-541-330	Maintenance of Structures/Grounds	150,000	
102-5025-541-331	Maintenance/Operations Equipment	45,000	
102-5025-541-332	Maintenance/Operations Vehicles	50,000	
102-5025-541-601	Vehicles	29,000	
102-5025-541-604	Equipment	28,500	
102-5025-541-992	Reserve for Future Appropriation	314,677	
	Total Expenses, Transfer & Reserves		1,950,537

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 2026 - 2027

Category/Program	Actual FY 25	Adopted Budget FY 26	Estimated FY 26	Adopted Budget FY 27
Revenues				
Interest Income	102,373	64,777	120,636	121,000
Transfer from Capital Infrastructure Fund	650,000	650,000	650,000	750,000
Unappropriated Surplus	2,682,790	3,205,951	3,324,744	3,684,814
Total Revenues	3,435,163	3,920,728	4,095,380	4,555,814
Expenses				
Reserve for Replacement of Vehicles	3,324,744	1,734,073	3,684,814	1,357,041
Transfer to Capital Infrastructure Fund	110,419	2,186,655	410,566	3,198,773
Total Expenses	3,435,163	3,920,728	4,095,380	4,555,814

Vehicle Replacement Fund
Fiscal Year 2026-2027

Account Number	Description	Budget	
Revenues			
103-361-100	Interest Income	121,000	
103-381-250	Transfer from Capital Infrastructure Fund	750,000	
103-389-900	Unappropriated Surplus	3,684,814	
	Total Revenues		4,555,814
Expenses			
103-6701-590-915	Transfer to Capital Infrastructure Fund	3,198,773	
103-6701-590-990	Reserve-Vehicle Replacement	1,357,041	
	Total Expenses		4,555,814

FUND DESCRIPTION:

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

IMPACT FEES

Impact Fees Fund
Fiscal Year 2026 - 2027

Category/Program	Actual FY 25	Adopted Budget FY 26	Estimated FY 26	Adopted Budget FY 27
Revenues				
Interest Income	133,431	130,000	140,538	140,000
Public Safety Impact Fees	76,768	60,000	58,464	60,000
Physical Environment Impact Fees	3,807	3,000	10,228	3,000
Transportation Impact Fees	122,974	98,000	97,950	98,000
Culture/Recreation Impact Fees	63,022	53,000	51,360	53,000
Conservation/Other Impact Fees	53,114	43,000	34,008	43,000
Unappropriated Surplus	3,390,511	3,646,647	3,656,877	2,618,529
Total Revenues	**3,843,629**	**4,033,647**	**4,049,425**	**3,015,529**
Expenses				
Transfer to Capital Infrastructure Fund	-	400,000	-	400,000
Transfer to Restoration Fund	-	900,000	-	1,000,000
Transfer to General Fund	186,752	345,613	198,880	85,500
Transer to Stormwater Fund	-	-	1,232,016	-
Reserve for Future Appropriation	3,656,877	2,388,034	2,618,529	1,530,029
Total Expenses	**3,843,629**	**4,033,647**	**4,049,425**	**3,015,529**

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Impact Fees Fund
Fiscal Year 2026-2027

	Description	Budget	
104-361-100	Interest Income	140,000	
104-324-110/120	Public Safety Impact Fees	60,000	
104-324-210/220	Physical Environment Impact Fees	3,000	
104-324-310/320	Transportation Impact Fees	98,000	
104-324-610/620	Culture/Recreation Impact Fees	53,000	
104-324-710/720	Conservation/Other Impact Fees	43,000	
104-389-900	Unappropriated Surplus	2,618,529	
	Total Revenues		3,015,529
104-5030-519-901	Transfer to General Fund	85,500	
104-5030-519-925	Transfer to Restoration Fund	1,000,000	
104-5030-519-915	Transfer to Capital Infrastructure Fund	400,000	
104-5030-519-990	Reserve-Public Safety Impact Fees	365,640	
104-5030-519-991	Reserve-Physical Environmental Impact Fees	105,430	
104-5030-519-995	Reserve-Other Impact Fees	100,891	
104-5030-519-997	Reserve-Transportation Impact Fees	417,483	
104-5030-519-999	Reserve-Culture/Recreation Impact Fees	540,585	
	Total Non Operating Expenses		3,015,529
	Total Expenses		3,015,529

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.

RESTORATION FUND

Restoration Fund
Fiscal Year 2026 - 2027

Category/Program	Actual FY 25	Adopted Budget FY 26	Estimated FY 26	Adopted Budget FY 27
Revenues				
Mitigation Fees	59,447	-	51,088	-
BPAS Conservation Land Fees	-	-	-	-
Grant Revenue	-	-	-	100,000
Transfer In from Impact Fees	-	900,000	-	1,000,000
Interest Income	41,814	42,000	42,903	42,000
Unappropriated Surplus	1,071,124	1,110,899	1,170,935	812,926
Total Revenues	**1,172,385**	**2,052,899**	**1,264,926**	**1,954,926**
Expenses				
Materials, Supplies, & Services	1,450	100,000	-	350,000
Capital Outlay	-	1,257,314	400,000	1,445,714
Fund Balance - Reserved	-	41,600	52,000	52,000
Reserve for Future Appropriation	1,170,935	653,985	812,926	107,212
Total Expenses	**1,172,385**	**2,052,899**	**1,264,926**	**1,954,926**

Restoration Fund
Fiscal Year 2026-2027

Account Number	Description	Budget	
Revenues & Other Sources			
106-361-100	Interest Income	42,000	
NEW	Grant Revenue	100,000	
NEW	Transfer In from Impact Fees	1,000,000	
106-389-900	Unappropriated Surplus	812,926	
	Total Revenues & Other Sources		1,954,926
Expenses & Other Sources			
106-0000-539-300	Restoration Project	350,000	
106-0000-539-600	Conservation Land Acquisition & Projects	1,445,714	
106-0000-539-990	Fund Bananlce - Reserve for possible refund	52,000	
106-0000-539-992	Reserve for Future Appropriation	107,212	
	Total Expenses & Other Sources		1,954,926

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.

AFFORDABLE HOUSING

Affordable Housing Fund
Fiscal Year 2026 - 2027

Category/Program	Actual FY 25	Adopted Budget FY 26	Estimated FY 26	Adopted Budget FY 27
Revenues & Fund Balances				
Affordable Housing Fee In Lieu	80,000	-	120,000	-
BPAS Fees - Afforable Housing	(13,000)	-	-	-
Interest Income	123,795	163,200	123,005	123,000
Fund Balance	4,115,352	4,239,857	4,209,192	4,344,097
Total Revenues & Beginning Fund Balances	**4,306,147**	**4,403,057**	**4,452,197**	**4,467,097**
Expenditures & Fund Balances				
Homebuyer Assistance Program	5,955	408,000	108,100	408,000
Buildng Permit Fee Assistance Program	-	50,000	-	50,000
Fund Balance - Non Spendable (outstanding loans & land)	920,000	890,000	980,000	980,000
Fund Balance - Reserved (possible refund to donor)	91,000	91,000	26,000	26,000
Fund Balance - Spendable *(i.e. Reserve for future appropriation)*	3,289,192	2,964,057	3,338,097	3,003,097
Total Expenditures & Ending Fund Balances	**4,306,147**	**4,403,057**	**4,452,197**	**4,467,097**

Affordable Housing Fund
Fiscal Year 2026-2027

Account Number	Description	Budget	
Revenues			
105-361-100	Interest Revenue	123,000	
105-331-900	Unappropriated Surplus	4,344,097	
	Total Revenues		4,467,097
Expenses			
105-5015-554-311-01	Home buyer Assistance Program	408,000	
105-5015-554-311-02	Building Permit Fee Assistance Program	50,000	
105-389-992	Fund Balance - Non Spendable	980,000	
105-389-992	Fund Balance - Reserved (possible refund to donor)	26,000	
105-389-992	Reserve for Future Appropriation	3,003,097	
	Total Expenses		4,467,097

DEBT SERVICE

Debt Service Fund
Fiscal Year 2026 - 2027

Category/Program	Actual FY 25	Adopted Budget FY 26	Estimated FY 26	Adopted Budget FY 27
Revenues				
Transfer from Capital Infrastructure Fund	1,185,860	758,217	758,217	941,317
Total Revenues	**1,185,860**	**758,217**	**758,217**	**941,317**
Expenses				
Debt Service - TD bank bond	567,860	758,217	758,217	941,317
Debt Service - 7 Mile Marina Note Payable	618,000	-	-	-
Total Expenses	**1,185,860**	**758,217**	**758,217**	**941,317**

Debt Service Fund
Fiscal Year 2026-2027

Account Number	Description	Budget	
Revenues			
210-381-250	Transfer from Capital Infrastructure Fund	941,317	
	Total Revenues		941,317
Expenses			
210-6190-517-702	Debt Service - TD Bank Bond	941,317	
	Total Expenses		941,317

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.

MARINA

Marina Enterprise Fund
Fiscal Year 2026 - 2027
Budgeted Revenues, Expenditures and Changes in Cash Position

	Actual FY25	Adopted Budget FY26	Estimated FY26	Adopted Budget FY27
Unrestricted Net Cash Position, Beginning	587,821	832,286	178,356	681,209
Operating Revenues				
Seawall	122,280	134,073	135,796	141,228
Dinghy	72,170	83,516	92,920	96,637
Moorings	798,076	958,744	844,558	878,340
Parking	11,341	12,453	11,694	12,162
Storage Units	25,044	26,142	24,536	25,517
Pump Outs	9,545	11,197	8,994	9,354
Marina Sales	23,955	21,405	27,960	29,078
Miscellaneous Revenue	21,383	22,257	24,715	25,704
Laundry Machines	47,858	61,479	53,866	61,479
Total Operating Revenues	1,131,652	1,331,266	1,225,039	1,279,499
Operating Expenditures				
Personnel Costs	847,458	872,442	871,218	991,326
Materials, Supplies, & Services	631,577	512,234	505,149	587,391
Total Operating Expenditures	1,479,035	1,384,676	1,376,367	1,578,717
Non Operating Revenues (Expenses)				
Interest Income	20,449	31,000	9,425	9,800
Generator Grant Reimbursment	-	-	216,399	-
CVA Grant - Operations & Maintenance for Vessel Pump-out	26,715	22,000	26,700	26,700
FEMA & State of Florida Irma Reimbursement	(14,204)	-	269,144	-
Capital Outlay	(58,387)	(25,400)	(18,435)	(15,400)
Total Non Operating Revenue (Expense)	(25,427)	27,600	503,233	21,100
Income (loss) Before Transfers and Capital Contributions	(372,810)	(25,810)	351,905	(278,118)
Transfers and Capital Contributions				
Transfer in from Capital Infrastructure - Capital Contributions 7 Mile Marina	-	-	178,854	-
Transfer to 7 mile marina (to be repaid in the future)	(11,655)	(10,463)	(2,906)	(10,463)
Transfer to General Fund	(25,000)	(25,000)	(25,000)	(25,000)
Total Change in Cash Position	(409,465)	(61,273)	502,853	(313,581)
Unrestricted Net Cash Position, Ending	178,356	771,013	681,209	367,628

Budget Worksheet
Fiscal Year 2026 - 2027

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

		OPERATING EXPENDITURES		
410-8011-575-	101	Salaries	682,921	
410-8011-575-	102	Salaries - Part Time	24,500	
410-8011-575-	104	Salaries-Overtime	9,600	
410-8011-575-	106	Holiday Pay	7,270	
410-8011-575	140	Payroll Taxes	55,409	
410-8011-575	141	Retirement Benefits	47,518	
410-8011-575-	142	Group Health/Dental/Life Insurance	131,195	
410-8011-575-	144	Workers' Compensation	31,413	
410-8011-575-	145	Unemployment Compensation	1,500	
		Total Personnel Costs		991,326
410-8011-575-	302	Communications	25,000	
410-8011-575-	304	Office/Operating Supplies	23,450	
410-8011-575-	306	Memberships, Dues & Subscriptions	7,600	
410-8011-575-	311	Professional Services-Contractual	157,500	
410-8011-575-	316	Small Tools and Equipment	1,400	
410-8011-575-	317	Utilities	131,000	
410-8011-575-	318	Advertising	2,300	
410-8011-575-	321	Insurance, Bonds, & Property Taxes	108,151	
410-8011-575-	329	Maintenance of Buildings	22,600	
410-8011-575-	330	Maintenance of Structures/Grounds	5,545	
410-8011-575-	331	Maint and Operation - Equipment	86,075	
410-8011-575-	332	Maint and Operation - Vehicles	1,800	
410-8011-575-	375	Contingency	10,000	
410-8011-575-	380	Special Events & Activities	1,650	
410-8011-575-	395	Postage Expense	200	
410-8011-575-	396	Copier Expenses	3,120	
		Total Materials, Supplies, Services		587,391
410-8011-575-	612	Capital Outlay - Buildings & Improvements	10,000	
410-8011-575-	604	Capital Outlay - Equipment	4,000	
410-8011-575-	602	Capital Outlay - Computer Equipment	1,400	
		Total Capital Outlay		15,400
410-8011-575-	917	Transfer to 7 Mile Marina	10,463	
410-8011-575-	918	Transfer to General Fund	25,000	
		Total Non-Operating		35,463
		Total Budget		1,629,580

DEPARTMENT DESCRIPTION:

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

7 MILE MARINA

7 Mile Marina Enterprise Fund
Fiscal Year 2026 - 2027
Budgeted Revenues, Expenditures and Changes in Cash Position

	Actual FY25	Adopted Budget FY26	Estimated FY26	Adopted Budget FY27
Unrestricted Net Position, Beginning	-	-	-	-
Operating Revenues				
Seawall	-	-	-	-
Marina Sales	-	-	-	-
Rents - Pigeon Key	12,000	12,000	12,000	12,000
Miscellaneous Revenue	-	-	-	-
Total Operating Revenues	12,000	12,000	12,000	12,000
Operating Expenditures				
Personnel Costs	-	-	-	-
Materials, Supplies, & Services	7,936	22,463	9,523	22,463
Total Operating Expenditures	7,936	22,463	9,523	22,463
Non Operating Revenues (Expenses)				
Interest Income	-	-	-	-
Capital Outlay	(15,719)	-	(5,383)	-
Total Non Operating Revenue (Expense)	(15,719)	-	(5,383)	-
Income (loss) Before Transfers and Capital Contributions	(11,655)	(10,463)	(2,906)	(10,463)
Transfers and Capital Contributions				
Transfer from Capital Infrastructure Fund	-	-	-	-
Transfer from Marina Fund	11,655	10,463	2,906	10,463
Total Change in Cash Position	-	-	-	-
Unrestricted Net Position, Ending	-	-	-	-

Budget Worksheet
Fiscal Year 2026 - 2027

Fund:	Marina - 410
Department:	Ports Management
Division:	7 Mile Marina
Division #:	8015

OPERATING EXPENDITURES				
410-8011-575-	302	Communications	6,000	
410-8011-575-	304	Office/Operating Supplies	2,750	
410-8011-575-	316	Small Tools and Equipment	1,500	
410-8011-575-	317	Utilities	3,800	
410-8011-575-	321	Insurance	3,413	
410-8011-575-	330	Maintenance of Structures/Grounds	5,000	
		Total Materials, Supplies, Services		22,463
		Total Budget		22,463

DEPARTMENT DESCRIPTION:

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

STORMWATER

Stormwater Utility Enterprise Fund
Fiscal Year 2026 - 2027
Budgeted Revenues, Expenditures and Changes in Cash Position

	Actual FY25	Adopted Budget FY26	Estimated FY26	Adopted Budget FY27
Cash & Cash Equivalents, Beginning	1,076,997	563,509	326,200	1,760,835
Operating Expenditures				
Personnel Costs	142,345	140,357	139,178	150,489
Materials, Supplies, & Services	32,982	162,153	116,628	422,453
Total Operating Expenditures	175,327	302,510	255,806	572,942
Non Operating Revenues (Expenses)				
Interest Income	6,079	20,750	10,208	10,200
Assessments: Non Ad Valorem	1,082,721	1,010,000	1,082,720	1,082,720
Grant Revenue Hazard Mitigation	-	-	-	202,500
Grant Revenue Stewardship projects	195,255	401,951	(195,255)	401,951
Grant Revenue ARPA	-	-	1,773,710	-
Grant Revenue - FL Resiliancy	-	1,207,685	2,511,775	-
Capital Outlay	(1,317,394)	(1,609,636)	(4,200,107)	(1,301,951)
Debt Service & fees	(1,167,130)	(1,149,626)	(1,149,626)	(1,149,626)
Total Non Operating Revenue (Expenses)	(1,200,470)	(118,876)	(166,575)	(754,206)
Transfers and Capital Contributions				
Transfer in from Capital Infrastructure	650,000	650,000	650,000	650,000
Transfer in from Impact Fees	-	-	1,232,016	
Transfer out to General Fund	(25,000)	(25,000)	(25,000)	(25,000)
Total Transfers and Capital Contributions	625,000	625,000	1,857,016	625,000
Total Change in Cash Position	(750,797)	203,614	1,434,635	(702,148)
Cash & Cash Equivalents, Ending	326,200	767,123	1,760,835	1,058,687

Budget Worksheet
Fiscal Year 2026 - 2027

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

OPERATING EXPENDITURES					
430-6910-538	101	Salaries	116,628		
430-6910-538	140	Payroll Taxes	5,733		
430-6910-538	141	Retirement Benefits- City Contribution	7,287		
430-6910-538	142	Group Health/ Dental/ Life/ AD&D	17,724		
430-6910-538	144	Worker's Compensation	3,117		
		Total Personnel			150,489
430-6910-538	304	Operating Supplies	0		
430-6910-538	306	Memberships & Dues	200		
430-6910-538	308	Uniforms	800		
430-6910-538	311	Professional Services-Contractual	332,500		
430-6910-538	316	Small Tools & Equipment	2,000		
430-6910-538	317	Utilities	3,600		
430-6910-538	319	Training	0		
430-6910-538	321	Insurance	3,173		
430-6910-538	330	Maintenance of Structures/Grounds	40,000		
430-6910-538	331	Maintenance and Operation - Equipmen	0		
430-6910-538	332	Maintenance and Operation - Vehicles	40,000		
430-6910-538	411	Communications	180		
		Total Materials, Supplies, Servic			422,453
		Total Operating Expenditures			572,942
INVESTMENT IN CAPITAL ASSETS					
430-6910-538	619	Stormwater Improvements	1,301,951		
		Total Capital			1,301,951
TRANSFERS AND DEBT SERVICE					
430-6910-538	720	Debt Service	1,149,626		
430-6910-538	918	Transfer to General Fund	25,000		
					1,174,626
		Total Budget			3,049,519

WASTEWATER

Wastewater Utility Enterprise Fund
Fiscal Year 2026-2027
Budgeted Revenues, Expenditures and Changes in Cash Position

	Actual FY25	Adopted Budget FY26	Estimated FY26	Adopted Budget FY27
Cash & Cash Equivalents, Beginning	7,285,183	5,974,127	6,383,825	4,228,200
Operating Revenues				
Charges for services	9,618,464	9,607,454	10,291,756	11,012,179
Total Operating Revenues	9,618,464	9,607,454	10,291,756	11,012,179
Operating Expenditures				
Personnel Costs	2,884,191	2,804,539	2,832,875	2,830,423
Materials, Supplies, & Services	5,214,810	6,083,877	6,436,713	6,596,735
Total Operating Expenditures	8,099,001	8,888,417	9,269,588	9,427,158
Non Operating Revenues (Expenses)				
Interest Income	36,376	145,752	6,707	36,300
Assessments: Non Ad Valorem & SDC	3,452,041	2,651,232	3,276,501	3,198,935
Grant Revenues				
FEMA	-	-	451,104	-
DEP direct appropriation for Deep Well				2,500,000
DEP LPA0080 SA3 Expansion	-	6,558,189	-	6,558,189
DEP LPA0724 Deep Well, Transmission Piping & Pump Sta	182,554	4,877,115	491,190	12,530,918
CDBG	2,873,119	-	1,045,128	934,533
DEO Job Growth Grant for Public Infrastructure	-	1,300,000	1,300,000	-
Resilient Florida - Deep WellProject Phases 4A& 4B	-	-	-	2,532,065
Resilient Florida - SA6 Wall	-	-	-	3,000,000
Debt Proceeds - Deep Well Project	64,500	10,922,885	3,103,099	47,091,663
Debt Proceeds - SA6 Wall				3,000,000
Debt Proceeds - SA5 Tank & Membrane Upgrade				2,156,000
Miscellaneous Income	34,263	-	-	-
Capital Outlay	(4,859,117)	(26,589,189)	(8,058,172)	(81,317,898)
Debt Service	(3,869,249)	(3,943,762)	(3,943,762)	(3,943,762)
Total Non Operating Revenue (Expense)	(2,085,513)	(4,077,779)	(2,328,205)	(1,723,058)
Transfers and Capital Contributions				
Transfer out to General Fund	(335,307)	(335,000)	(335,000)	(335,000)
Transfer out to Repair & Replacement Fund (5% gross op rev)	-	(480,373)	(514,588)	(550,609)
Total Transfers and Capital Contributions	(335,307)	(815,373)	(849,588)	(885,609)
Total Change in Cash Position	(901,358)	(4,174,114)	(2,155,625)	(1,023,646)
Cash & Cash Equivalents, Ending	6,383,825	1,800,013	4,228,200	3,204,554

Budget Worksheet
Fiscal Year 2026 - 2027

Fund:	Wastewater Utility
Fund #:	450
Department #	6920

OPERATING EXPENDITURES				
450-6920-535	101	Salaries	1,875,675	
450-6920-535	104	Overtime	275,000	
450-6920-535	140	Payroll Taxes	164,527	
450-6920-535	141	Retirement Benefits- City Contribution	113,139	
450-6920-535	142	Group Health/Dental/Life Insurance	338,703	
450-6920-535	144	Worker's Compensation	63,379	
		Total Personnel		2,830,423
450-6920-535	303	Community Outreach/Printings	2,000	
450-6920-535	304	Office Operating Supplies	25,000	
450-6920-535	305	Travel, Conference & Meetings	5,000	
450-6920-535	306	Memberships, Dues and Subscriptions	8,750	
450-6920-535	308	Uniforms	15,000	
450-6920-535	311	Professional Services-Contractual	949,500	
450-6920-535	313	Sludge Hauling	35,000	
450-6920-535	314	Dewatering O&M Contract	900,000	
450-6920-535	318	Advertising	1,500	
450-6920-535	319	Training	25,200	
450-6920-535	331	Maintenance and Operation - Software & Licenses	63,500	
450-6920-535	332	Maintenance and Operation - Vehicles	164,500	
450-6920-535	395	Postage	1,750	
450-6920-535	396	Copier	2,000	
450-6920-535	411	Communications	87,500	
450-6920-535	431	Utilities	658,950	
450-6920-535	432	Solid Waste Dumpster	130,000	
450-6920-535	440	Rents & Leases	52,500	
450-6920-535	452	General Liability Insurance	30,876	
450-6920-535	453	Property & Windstorm Insurance	239,251	
450-6920-535	455	Pollution Liability	0	
450-6920-535	456	Flood	73,592	
450-6920-535	457	Fuel Tank Insurance	1,740	
450-6920-535	458	Vehicle Insurance	21,476	
450-6920-535	461	Repair & Maintenance - Equipment	1,560,150	
450-6920-535	462	Repair & Maintenance - Buildings	85,000	
450-6920-535	463	Repair & Maintenance - Collection System	750,000	
450-6920-535	521	Fuel	32,000	
450-6920-535	522	Chemicals	475,000	
450-6920-535	523	Operating Supplies	100,000	
450-6920-535	991	Operational Contingency	100,000	
		Total Materials, Supplies, Services		6,596,735
		Total Operating Expenditures		9,427,158
INVESTMENT IN CAPITAL ASSETS				
450-6920-535	601	Equipment: Vehicles	120,000	
450-6920-535	602	Computer Hardware & Software	35,000	
450-6920-535	604	Equipment	0	
450-6920-535	619	Wastewater Improvements	81,162,898	
		Total Capital		81,317,898
NON OPERATING EXPENDITURES				
450-6920-535	720	Debt Service	3,943,762	
450-6920-535	918	Transfer to General Fund	335,000	
450-6920-535	919	Transfer to Repair & Replacement Fund	550,609	
		Total Transfers and Debt Service		4,829,371
		Total Budget		95,574,427

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 or 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.