

# CITY OF MARATHON

## ADOPTED BUDGET



## FISCAL YEAR

OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

**General Fund  
Revenue Summary  
Fiscal Year 2021-2022**

<b>Category/Program</b>	<b>Actual Revenue FY 20</b>	<b>Adopted Budget FY 21</b>	<b>Actual Revenue FY21 YTD</b>	<b>Estimated Revenue FY 21</b>	<b>Adopted Budget FY 22</b>	<b>Budget Increase/ (Decrease)</b>
<b><u>General Fund:</u></b>				<b>FY 21 DR 420 Gross Value</b>	<b>\$3,103,398,873</b>	
				<b>FY 21/22 Preliminary Millage Rate:</b>	<b>2.7700</b>	
				<b>FY 21/22 Roll Back Millage Rate:</b>	<b>2.4712</b>	
				<b>Percentage (Under)/Over Rollback:</b>	<b>12.09%</b>	
Ad Valorem Taxes (97% collection rate)	6,847,271	7,346,349	7,326,756	7,326,756	8,338,522	992,173
Ad Valorem Taxes - Delinquent	-	2,850	-	-	-	(2,850)
Communications Tax	496,713	452,710	338,212	507,318	518,644	65,934
<b>Total Taxes</b>	<b>7,343,984</b>	<b>7,801,909</b>	<b>7,664,968</b>	<b>7,834,074</b>	<b>8,857,166</b>	<b>1,055,257</b>
Local Business Tax (County Occupational Licenses)	43,049	47,000	13,445	43,430	43,000	(4,000)
Building Permit Fees	1,881,830	-	-	-	-	-
Building Training Fees	16,612	-	-	-	-	-
Dog Friendly Permits	200	1,000	900	900	-	(1,000)
Vacation Rental Agent Fees	25,220	26,000	14,725	25,472	26,000	-
Vacation Rental Permit Fees	448,240	425,000	359,150	452,700	452,000	27,000
FEMA FWS Review & Processing Fees	4,275	6,000	6,000	8,000	5,700	(300)
Planning & Zoning Fees	75,500	75,000	123,525	135,878	75,000	-
Commercial & Vacation Rental Fire Inspection Fees	226,341	200,000	279,087	339,087	225,000	25,000
<b>Total License and Permits</b>	<b>2,721,267</b>	<b>780,000</b>	<b>796,832</b>	<b>1,005,467</b>	<b>826,700</b>	<b>46,700</b>
FEMA & State Reimbursement	10,969,603	1,643,394	266,355	266,355	-	(1,643,394)
Marathon Middle School Fire Academy MOU	50,000	50,000	25,000	50,000	50,000	-
CARES Provider Relief	99,224	-	800,000	800,000	-	-
Fire Insurance Premium Tax	158,031	-	-	-	-	-
Sales Tax Revenue - State Revenue Sharing	263,099	352,176	200,382	267,176	446,853	94,677
DEO/DEP Grants	-	74,600	-	74,600	-	(74,600)
Fuel and Motor Fuel Tax - State Revenue Sharing	34	35	26	35	35	-
Mobile Home License	4,033	3,700	3,355	4,033	4,033	333
Alcoholic Beverage License	15,683	17,500	15,064	15,840	17,500	-
Half Cent Sales Tax	1,428,247	1,473,126	1,284,736	1,712,981	1,800,827	327,701
Firefighter Supplemental Comp	8,863	9,000	3,611	8,923	9,000	-
Tourist Development Council Grant	140,000	140,000	131,422	140,000	140,000	-
Payment in Lieu of Taxes-Local Units	10,497	10,500	-	10,498	10,500	-
<b>Total Intergovernmental Revenue</b>	<b>13,147,314</b>	<b>3,774,031</b>	<b>2,729,951</b>	<b>3,350,441</b>	<b>2,478,748</b>	<b>(1,295,283)</b>
Key Colony Beach Fire/EMS	550,000	550,000	550,000	550,000	550,000	-
EMS Services	692,846	850,000	845,063	826,751	850,000	-
Mangrove Trimming	-	60,000	-	-	60,000	-
Start Smart Youth Sports	5,700	4,750	560	5,700	4,750	-

**General Fund  
Revenue Summary  
Fiscal Year 2021-2022**

<b>Category/Program</b>	<b>Actual Revenue FY 20</b>	<b>Adopted Budget FY 21</b>	<b>Actual Revenue FY21 YTD</b>	<b>Estimated Revenue FY 21</b>	<b>Adopted Budget FY 22</b>	<b>Budget Increase/ (Decrease)</b>
Camp Program Fees	1,755	38,000	6,150	6,525	38,000	-
Miscellaneous Recreation Program Revenue	420	500	6,170	6,620	500	-
Miscellaneous Event Fees	2,500	500	-	500	500	-
Adult Sports Programs	1,355	1,300	-	1,355	1,300	-
<b>Total Charges for Services</b>	<b>1,254,576</b>	<b>1,505,050</b>	<b>1,407,943</b>	<b>1,397,451</b>	<b>1,505,050</b>	<b>-</b>
Traffic Court Fines	69,930	80,000	15,037	20,049	21,500	(58,500)
Code Enforcement Fines	35,795	40,000	172,907	175,312	40,000	-
Tree Mitigation Fees	-	-	392,335	392,335	-	-
Local Ordinance Parking Fines	2,898	2,700	1,475	2,449	2,700	-
Fines - Police Local Training	17,525	6,400	66,661	88,881	77,000	70,600
<b>Total Fines and Forfeits</b>	<b>126,148</b>	<b>129,100</b>	<b>648,415</b>	<b>679,026</b>	<b>141,200</b>	<b>12,100</b>
Interest Income	39,342	20,000	27,375	54,750	20,000	-
Rents & Other	12,000	12,000	8,000	11,000	12,000	-
Insurance Recovery	4,317	-	5,709	5,709	-	-
Park Contributions -Private Source	3,800	-	1,250	1,250	-	-
Convience Fees - Credit Cards	3,060	8,800	-	-	-	(8,800)
Miscellaneous Revenue	29,580	25,000	44,419	69,419	25,000	-
<b>Total Miscellaneous Revenues</b>	<b>92,099</b>	<b>65,800</b>	<b>86,753</b>	<b>142,128</b>	<b>57,000</b>	<b>(8,800)</b>
Administrative Fee- Stormwater Utility Fund	70,041	70,041	52,531	70,041	73,613	3,572
Transfer from Capital Infrastructure Fund	269,727	266,170	-	266,170	334,972	68,802
Administrative Fee- Wastewater Utility Fund	291,091	291,091	218,318	291,091	305,937	14,846
Administrative Fee- Building Department Fund	-	425,078	318,808	425,078	475,056	49,978
Administrative Fee-Marina	59,113	59,113	44,335	59,113	62,128	3,015
Transfer from Impact Fee Fund	30,297	-	-	6,354	-	-
<b>Total Other Sources</b>	<b>720,269</b>	<b>1,111,493</b>	<b>633,992</b>	<b>1,117,847</b>	<b>1,251,706</b>	<b>140,213</b>
<b>Total General Fund Revenues</b>	<b>\$ 25,405,657</b>	<b>\$ 15,167,383</b>	<b>\$ 13,968,854</b>	<b>\$ 15,526,434</b>	<b>\$ 15,117,570</b>	<b>\$ (49,813)</b>
Unappropriated Surplus (Fund Balance), October 1	(665,046)	10,223,455	12,320,758	12,320,758	13,025,113	2,801,658
Reserved Fund Balance, October 1	377,205	377,145	727,970	727,970	727,970	350,825
<b>Total Fund Balance, October 1</b>	<b>(287,841)</b>	<b>10,600,600</b>	<b>13,048,728</b>	<b>13,048,728</b>	<b>13,753,083</b>	<b>3,152,483</b>
<b>Total General Fund Revenues and Fund Balance</b>	<b>\$ 25,117,816</b>	<b>\$ 25,767,983</b>	<b>\$ 27,017,582</b>	<b>\$ 28,575,162</b>	<b>\$ 28,870,653</b>	<b>\$ 3,102,670</b>

**General Fund  
Expenditure Summary  
Fiscal Year 2021-2022**

Category/Program	Actual Expenditures FY 20	Adopted Budget FY 21	Actual Expenditures FY21 YTD	Estimated Expenditures FY 21	Adopted Budget FY 22	Budget Increase/ (Decrease)
<b>General Fund:</b>						
Building	\$ 942,194	\$ 2,888,461	\$ 2,866,345	\$ 2,866,345	\$ -	\$ (2,888,461)
City Clerk	270,758	274,228	166,587	249,881	291,248	17,020
City Manager	251,919	270,253	306,252	366,252	264,435	(5,818)
Code	259,945	443,908	148,262	242,393	468,107	24,199
Council	481,004	506,065	345,534	505,660	512,188	6,123
Finance	362,713	369,149	305,345	368,345	369,667	518
Fire/EMS	4,054,340	4,864,833	2,729,965	4,094,948	5,063,505	198,672
General Services	698,619	865,754	563,590	845,385	1,132,807	267,053
Information Technology	479,263	545,316	313,146	469,719	618,856	73,540
Legal	594,375	380,627	207,345	311,018	393,811	13,184
Nearshore Waters Management-Ports	26,019	38,600	22,867	34,301	38,600	-
Non-Departmental	54,492	-	2,154	4,808	-	-
Parks and Recreation	1,475,613	1,802,481	1,094,915	1,642,373	1,855,080	52,599
Planning	421,109	948,478	315,452	473,178	1,021,133	72,655
Police Services	1,770,618	1,891,057	1,576,181	1,891,057	2,180,955	289,898
Public Works	318,442	585,651	304,279	456,419	986,736	401,085
<b>Total Expenditures</b>	<b>12,461,423</b>	<b>16,674,861</b>	<b>11,268,219</b>	<b>14,822,079</b>	<b>15,197,128</b>	<b>(1,477,733)</b>
Reserved Fund Balance @ September 30	335,635	377,145	727,970	727,970	335,635	(41,510)
Unreserved Fund Balance @ September 30	12,320,758	8,715,977	15,021,393	13,025,113	13,337,890	4,621,913
<b>Total Fund Balance, Sept 30</b>	<b>12,656,393</b>	<b>9,093,122</b>	<b>15,749,363</b>	<b>13,753,083</b>	<b>13,673,525</b>	<b>4,580,403</b>
<b>TOTAL - GENERAL FUND</b>	<b>\$ 25,117,816</b>	<b>\$ 25,767,983</b>	<b>\$ 27,017,582</b>	<b>\$ 28,575,162</b>	<b>\$ 28,870,653</b>	<b>\$ 3,102,670</b>

# CITY OF MARATHON

---

# CLERK



## Budget Worksheet Fiscal Year 2021 - 2022

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

001-3014-513-	101 Salaries	165,712	
001-3014-513-	140 Payroll Taxes	12,677	
001-3014-513-	141 Retirement Benefits	15,630	
001-3014-513-	142 Group Health/Dental/Life Insurance	30,913	
001-3014-513-	144 Workers' Compensation	381	
<b>Total Personnel Costs</b>			225,313
001-3014-513-	303 Printing of City Materials	50	
001-3014-513-	304 Office/Operating Supplies	650	
001-3014-513-	305 Travel, Conferences & Meetings	100	
001-3014-513-	306 Memberships, Dues & Subscriptions	935	
001-3014-513-	311 Professional Services	3,000	
001-3014-513-	316 Small Tools	200	
001-3014-513-	318 Advertising	19,000	
001-3014-513-	375 Contingency	4,000	
001-3014-513-	383 Ordinance Codification	5,000	
<b>Total Materials, Supplies, Services</b>			65,935
<b>Total Budget</b>			291,248

### 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 2021-2022**

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

001-2002-512-	101 Salaries	168,000	
001-2002-512-	140 Payroll Taxes	12,852	
001-2002-512-	141 Retirement Benefits	33,600	
001-2002-512-	142 Group Health/Dental/Life Insurance	13,097	
001-2002-512-	144 Workers' Compensation	386	
<b>Total Personnel Costs</b>			227,935
001-2002-512-	302 Communications	1,200	
001-2002-512-	305 Travel, Conferences & Meetings	21,600	
001-2002-512-	306 Memberships, Dues & Subscriptions	2,700	
001-2002-512-	308 Uniforms	500	
001-2002-512-	332 Maint and Operation - Vehicles	500	
001-2002-512-	375 Contingency	10,000	
<b>Total Materials, Supplies, Services</b>			36,500
<b>Total Budget</b>			264,435

**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 2021 - 2022

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

001-5012-524-	101 Salaries	298,538	
001-5012-524-	140 Payroll Taxes	22,838	
001-5012-524-	141 Retirement Benefits	17,742	
001-5012-524-	142 Group Health/Dental/Life Insurance	61,997	
001-5012-524-	144 Workers' Compensation	5,992	
<b>Total Personnel Costs</b>			407,107
001-5012-524-	306 Memberships, Dues & Subscriptions	1,300	
001-5012-524-	308 Uniforms	1,200	
001-5012-524-	316 Small Tools and Equipment	1,000	
001-5012-524-	319 Training, Conferences & Related Travel	14,500	
001-5012-524-	331 Maint and Operation - Equipment	3,000	
001-5012-524-	332 Maint and Operation - Vehicles	1,000	
001-5012-524-	385 Board/Committee Expenses	39,000	
<b>Total Materials, Supplies, Services</b>			61,000
<b>Total Budget</b>			468,107

### 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 2021 - 2022

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>104,500</u>	
001-1001-511- 140 Social Security	<u>7,994</u>	
001-1001-511- 141 Retirement Benefits	<u>1,543</u>	
001-1001-511- 144 Workers' Compensation	<u>240</u>	
<b>Total Personnel Costs</b>		114,277
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>169,000</u>	
001-1001-511- 319 Training	<u>500</u>	
001-1001-511- 375 Contingency	<u>10,000</u>	
<b>Total Materials, Supplies, Services</b>		215,350
001-1001-511- 805 Grants/Contributions-Local Organizations	<u>0</u>	
001-1001-511- 806 Grants/Contributions-Other Govt Agencies	<u>182,561</u>	
<b>Total Grants and Aids</b>		182,561
<b>Total Budget</b>		512,188

### 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 2021 - 2022

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	353,000	
001-4013-513-	315 Miscellaneous Expense	460	
001-4013-513-	318 Advertising	2,000	
001-4013-513-	319 Training	1,200	
001-4013-513-	331 Maint and Operation - Equipment	5,697	
001-4013-513-	395 Postage Expense	1,500	
001-4013-513-	396 Copier Expenses	1,500	
<b>Total Materials, Supplies, Services</b>			369,667
<b>Total Budget</b>			369,667

### 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 2021-2022**

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

001-7004-522-	101 Salaries	2,506,158	
001-7004-522-	102 Salaries - Part Time	205,429	
001-7004-522-	104 Overtime	275,000	
001-7004-522-	105 Special Detail Pay	30,000	
001-7004-522-	106 Holiday Pay	112,120	
001-7004-522-	140 Payroll Taxes	239,346	
001-7004-522-	141 Retirement Benefits	321,645	
001-7004-522-	142 Group Health/Dental/Life Insurance	453,011	
001-7004-522-	144 Workers' Compensation	168,336	
<b>Total Personnel Costs</b>			4,311,045
001-7004-522-	302 Communications	16,310	
001-7004-522-	303 Printing and Binding	1,500	
001-7004-522-	304 Office/Operating Supplies	79,000	
001-7004-522-	305 Travel, Conferences & Meetings	10,000	
001-7004-522-	306 Memberships, Dues & Subscriptions	4,375	
001-7004-522-	308 Uniforms	59,950	
001-7004-522-	311 Professional Services-Contractual	207,705	
001-7004-522-	316 Small Tools and Equipment	53,000	
001-7004-522-	317 Utilities	38,000	
001-7004-522-	319 Training Expense	24,000	
001-7004-522-	329 Maintenance of Buildings	72,400	
001-7004-522-	331 Maint and Operation - Equipment	7,500	
001-7004-522-	332 Maint and Operation - Vehicles	170,000	
001-7004-522-	395 Postage Expense	600	
001-7004-522-	396 Copier Expenses	3,120	
001-7004-522-	Marathon High School Fire Academy - (supplies	5,000	
<b>Total Materials, Supplies, Services</b>			752,460
<b>Total Budget</b>			5,063,505

**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 2021 - 2022

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

001-2520-519-	101	Salaries	285,118
001-2520-519-	102	Salaries - Part Time	0
001-2520-519-	104	Overtime	0
001-2520-519-	140	Payroll Taxes	21,812
001-2520-519-	141	Retirement Benefits	18,520
001-2520-519-	142	Group/Health/Life Insurance	48,704
001-2520-519-	144	Workmen's Compensation	656
001-2520-519-	145	Unemployment Compensation	4,000

#### Total Personnel Costs

378,810

001-2520-519-	302	Communications	68,225
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	7,000
001-2520-519-	311	Professional Services-Contractual	260,302
001-2520-519-	316	Small Tools	5,000
001-2520-519-	317	Utilities	56,000
001-2520-519-	318	Advertising	6,000
001-2520-519-	319	Training	5,000
001-2520-519-	321	Insurance, Bonds, & Property Taxes	279,420
001-2520-519-	332	Maint and Operation - Vehicles	1,500
001-2520-519-	395	Postage Expense	15,150
001-2520-519-	396	Copier Expenses	18,000
001-2520-519-	604	Capital Outlay - Equipment	4,000

#### Total Materials, Supplies, Services

753,997

#### Total Budget

1,132,807

### 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 2021-2022**

Fund: General - 001  
Department: Information Technology Services  
Division: Information Technology Services  
Division #: 3516

001-3516-519- 101 Salaries	<u>70,021</u>	
001-3516-519- 140 Payroll Taxes	<u>5,357</u>	
001-3516-519- 141 Retirement Benefits	<u>3,501</u>	
001-3516-519- 142 Group Health/Dental/Life/Disability	<u>12,257</u>	
001-3516-519- 144 Workers' Compensation	<u>161</u>	
<b>Total Personnel Costs</b>		91,297
001-3516-519- 311 Professional Services-Contractual	<u>257,454</u>	
001-3516-519- 316 Small Tools and Equipment	<u>34,600</u>	
001-3516-519- 331 Maint and Operation - Equipment	<u>195,505</u>	
<b>Total Materials, Supplies, Services</b>		487,559
001-3516-519- 602 Computer Equipment	<u>40,000</u>	
<b>Total Capital</b>		40,000
<b>Total Budget</b>		618,856

**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 2021-2022**

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

001-6003-514-	101 Salaries	<u>226,168</u>	
001-6003-514-	140 Payroll Taxes	<u>17,302</u>	
001-6003-514-	141 Retirement Benefits	<u>27,905</u>	
001-6003-514-	142 Group Health/Dental/Life Insurance	<u>25,552</u>	
001-6003-514-	144 Workers' Compensation	<u>384</u>	
	<b>Total Personnel Costs</b>		297,311
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>9,000</u>	
001-6003-514-	306 Memberships, Dues & Subscriptions	<u>5,500</u>	
001-6003-514-	311 Professional Services-Contractual	<u>80,000</u>	
	<b>Total Materials, Supplies, Services</b>		96,500
	<b>Total Budget</b>		393,811

**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 2021 - 2022**

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>5,200</u>	
001-8010-579-	329 Maintenance of Buildings	<u>1,500</u>	
001-8010-579-	330 Maintenance of Structures/Grounds	<u>3,000</u>	
	<b>Total Materials, Supplies, Services</b>		38,600
	<b>Total Budget</b>		38,600

**DEPARTMENT DESCRIPTION:**

To provide adequate recreational and commercial access and use of the City's near-shore waters; protect, preserve and restore the marine resources; continually assess and react to the types and quality of services desired by the community; monitor and develop programs to improve water quality; coordinate water related development and permitting of shore side uses; and to accomplish all near-shore water programs and projects in the most cost effective and efficient manner.



**CITY OF MARATHON**

---

# **PARKS & RECREATION**



## Budget Worksheet Fiscal Year 2021 - 2022

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

001-5006-572- 101 Salaries	469,387
001-5006-572- 102 Salaries - Part Time	130,816
001-5006-572- 104 Overtime	5,000
001-5006-572- 106 Holiday Pay	3,500
001-5006-572- 140 Payroll Taxes	46,566
001-5006-572- 141 Retirement Benefits	29,296
001-5006-572- 142 Group Health/Dental/Life Insurance	123,979
001-5006-572- 144 Workers' Compensation	21,646

<b>Total Personnel Costs</b>	830,190
------------------------------	---------

001-5006-572- 302 Communications	1,620
001-5006-572- 305 Travel, Conferences & Meetings	2,000
001-5006-572- 306 Memberships, Dues & Subscriptions	10,000
001-5006-572- 308 Uniforms	1,500
001-5006-572- 311 Professional Services-Contractual	532,400
001-5006-572- 316 Small Tools and Equipment	76,000
001-5006-572- 317 Utilities	283,370
001-5006-572- 319 Training	2,000
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	20,000
001-5006-572- 380 Special Events and Activities	69,500

<b>Total Materials, Supplies, Services</b>	1,024,890
--------------------------------------------	-----------

<b>Total Budget</b>	1,855,080
---------------------	-----------

### 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 2021 - 2022

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

001-5015-515-	101 Salaries	390,393
001-5015-515-	102 Salaries - Part time	5,781
001-5015-515-	140 Payroll Taxes	30,307
001-5015-515-	141 Retirement Benefits	27,567
001-5015-515-	142 Group Health/Dental/Life Insurance	74,367
001-5015-515-	144 Workers' Compensation	8,318

#### Total Personnel Costs

536,733

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	3,800
001-5015-515-	307 Land Steward Expense	350
001-5015-515-	311 Professional Services	469,000
001-5015-515-	385 Board/Committee Expenses	1,000
001-5015-515-	395 Postage Expense	500

#### Total Materials, Supplies, Services

484,400

#### Total Budget

1,021,133

### 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 2021 - 2022

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

001-7007-521 311 Professional Services-Contractual 2,180,955

**Total Materials, Supplies, Services** 2,180,955

**Total Budget** 2,180,955

### 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 2021 - 2022

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

001-5008-519- 101 Salaries	301,867
001-5008-519- 104 Overtime Wages	6,000
001-5008-519- 140 Payroll Taxes	23,552
001-5008-519- 141 Retirement Benefits	18,799
001-5008-519- 142 Group Health/Dental/Life Insurance	69,389
001-5008-519- 144 Workers' Compensation	13,454

<b>Total Personnel Costs</b>	433,061
------------------------------	---------

001-5008-519- 306 Memberships, Dues & Subscriptions	3,000
001-5008-519- 308 Uniforms	1,000
001-5008-519- 316 Small Tools and Equipment	3,000
001-5008-519- 317 Utilities	3,140
001-5008-519- 319 Training Expense	1,200
001-5008-519- 320 Rents and Leases	500
001-5008-519- 330 Maintenance of Structures & Grounds	532,335
001-5008-519- 332 Maint and Operation - Vehicles	9,500

<b>Total Materials, Supplies, Services</b>	553,675
--------------------------------------------	---------

<b>Total Budget</b>	986,736
---------------------	---------

#### 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

---

# BUILDING DEPARTMENT FUND



**Building Department Fund**  
**Fiscal Year 2021 - 2022**

<b>Category/Program</b>	<b>Adopted Budget FY 21</b>	<b>Actual YTD</b>	<b>Estimated FY 21</b>	<b>Adopted Budget FY 22</b>
<b><u>Revenues</u></b>				
Interest Income	14,000	1,253	2,506	14,000
Building Permit Fees	1,057,000	1,373,060	1,485,358	1,000,000
Building Training Fees	16,000	9,364	11,705	10,000
Transfer from General Fund	2,888,461	2,866,345	2,866,345	-
Unappropriated Surplus	-	-	-	2,590,912
<b>Total Revenues</b>	<b>3,975,461</b>	<b>4,250,022</b>	<b>4,365,914</b>	<b>3,614,912</b>
<b><u>Expenses</u></b>				
Personnel Costs	1,064,565	330,609	661,218	1,210,730
Materials, Supplies, & Services	137,956	203,603	607,206	467,356
Capital Outlay	75,000	5,680	75,000	205,000
Transfer to General Fund	425,078	212,539	425,078	475,056
Transfer to Capital Infrastructure Fund	25,000	-	6,500	32,500
Reserve for Future Appropriation	2,247,862	3,497,591	2,590,912	1,224,270
<b>Total Expenses</b>	<b>3,975,461</b>	<b>4,250,022</b>	<b>4,365,914</b>	<b>3,614,912</b>

**Building Department Fund  
Fiscal Year 2021-2022**

	<b>Description</b>	<b>Adopted Budget</b>	
107-361-100	Interest Income	14,000	
107-322-100	Building Permit Fees	1,000,000	
107-322-200/201	Building Training Fees	10,000	
107-381-150	Transfer from General Fund	0	
107-389-900	Unappropriated Surplus	<u>2,590,912</u>	
	<b>Total Revenues</b>		3,614,912
107-5010-524-101	Salaries	882,302	
107-5010-524-102	Salaries - Part Time	48,192	
107-5010-524-104	Overtime	10,000	
107-5010-524-140	Payroll Taxes	71,948	
107-5010-524-141	Retirement Benefits	44,615	
107-5010-524-142	Group Health/Dental/Life Insurance	144,463	
107-5010-524-144	Workers' Compensation	<u>9,210</u>	
	<b>Total Personnel Costs</b>		1,210,730
107-5010-524-304	Office/Operating Supplies	4,000	
107-5010-524-305	Travel, Conferences & Meetings	12,000	
107-5010-524-306	Memberships, Dues & Subscriptions	21,200	
107-5010-524-308	Uniforms	1,000	
107-5010-524-311	Professional Services-Contractual	370,000	
107-5010-524-316	Small Tools	6,000	
107-5010-524-319	Training Expense	12,000	
107-5010-524-321-01	Auto Insurance	1,590	
107-5010-524-321-02	General Liability Insurance	13,066	
107-5010-524-332	Maint and Operation - Vehicle	20,000	
107-5010-524-395	Postage	500	
107-5010-524-411	Communications	6,000	
107-5010-524-601	Capital Outlay- Vehicles	135,000	
107-5010-524-602	Capital Outlay- Computer HW & SW	70,000	
107-5010-524-918	Transfer to the General Fund	475,056	
107-5010-524-919	Transfer to the Capital Infrastructure Fund	32,500	
107-5010-524-992	Reserve for Future Appropriations	<u>1,224,270</u>	
	<b>Total Expenses, Transfer &amp; Reserves</b>		2,404,182
	<b>Total Budget</b>		3,614,912

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.

CITY OF MARATHON

---

# CAPITAL INFRASTRUCTURE



**Capital Infrastructure Fund  
Fiscal Year 2021 - 2022**

<b>Category/Program</b>	<b>Actual FY 20</b>	<b>Adopted Budget FY 21</b>	<b>YTD FY21</b>	<b>Estimated FY 21</b>	<b>Adopted Budget FY 22</b>
<b><u>Revenues</u></b>					
Discretionary Sales Surtaxes	2,697,272	2,661,696	1,230,312	2,952,749	3,349,720
State Land Acquisition Grants	-	500,000	-	-	500,000
Curry Hammock Park Surcharge	33,593	45,000	16,808	33,616	33,500
Key Colony Beach Infrastructure Funds	25,000	25,000	-	25,000	25,000
FEMA & State PA Reimbursements	1,283,063	455,838	-	-	-
National Fitness Campaign Grant	-	-	-	-	30,000
TDC Grant - Coco Plum Beach Renourishment	-	125,000	56,300	56,300	-
TDC Grant - Community Park Amphitheater	-	15,000	-	-	150,000
TDC Grant - Quay Restrooms	-	-	-	-	75,000
Grant - Community Park Decorative Permitter Lighting	-	-	-	-	300,000
Grant - 33rd St Facility Design	-	-	-	-	300,000
TDC Grant - Ocean Front Park	63,442	-	-	-	-
TDC Grant - Sombrero Beach	34,000	-	-	-	-
TDC Grant - Community Park Complex	265,087	-	-	-	-
Private Source Contributions	-	100,000	2,500	2,500	-
Interest Income	10,699	10,000	3,867	7,734	7,000
Miscellaneous Income	-	-	-	-	-
Transfer from Vehicle Replacement Fund	41,196	415,000	-	-	517,147
Transfer from Building Department Fund	-	25,000	-	6,500	32,500
Transfer from Impact Fee Fund	553,798	165,000	-	-	845,000
Unappropriated Surplus	1,773,218	2,305,405	2,349,780	2,349,780	2,512,511
<b>Total Revenues</b>	<b>6,780,368</b>	<b>6,847,939</b>	<b>3,659,567</b>	<b>5,434,179</b>	<b>8,677,378</b>
<b><u>Expenses</u></b>					
Materials, Supplies, & Services	-	-	-	-	-
Capital Outlay	1,511,500	3,094,506	254,156	496,387	5,525,147
Non-Operating	2,919,088	2,425,281	1,261,002	2,425,281	2,929,244
Reserve for Future Appropriation	2,349,780	1,328,152	2,144,409	2,512,511	222,987
<b>Total Expenses</b>	<b>6,780,368</b>	<b>6,847,939</b>	<b>3,659,567</b>	<b>5,434,179</b>	<b>8,677,378</b>

**Capital Infrastructure Fund  
Fiscal Year 2021-2022**

<b>Account Number</b>	<b>Description</b>	<b>Adopted Budget</b>
<b><u>Revenues</u></b>		
101-312-600	Discretionary Sales Surtaxes	3,349,720
101-334-500	State Land Acquisition Grants	500,000
101-335-700	Curry Hammock Park Surcharge	33,500
NEW	National Fitness Campaign Grant	30,000
various	TDC grants	225,000
NEW	Grant - Community Park Decorative Permitter Lighting	300,000
NEW	Grant - 33rd St Facility Design	300,000
101-337-101	Key Colony Beach Infrastructure Funds	25,000
101-361-100	Interest Income	7,000
101-381-440	Transfer from Vehicle & Equipment Replacement Fund	517,147
101-381-460	Transfer from Building Department Fund	32,500
101-381-620	Transfer from Impact Fee Fund	845,000
101-389-900	Unappropriated Surplus	<u>2,512,511</u>
<b>Total Revenues</b>		<b>8,677,378</b>
<b><u>Expenses</u></b>		
101-6501-538-618	Bridge Improvements	1,800,000
101-6501-519-601	Vehicles	68,262
101-6501-522-601	Vehicles - Marathon Fire Rescue	448,885
101-6501-522-604	Equipment - Marathon Fire Rescue	100,000
101-6501-522-612	Buildings & Improvements - Marathon Fire Rescue	170,000
101-6501-519-612	Buildings & Improvements	375,000
101-6501-572-612	Buildings & Improvements	35,000
101-6501-572-614	Parks/Beaches Improvements	1,963,000
101-6501-515-610	Land Acquisitions	500,000
101-6501-519-612	City Hall	65,000
101-6501-519-806	Grants/Contributions-Other Government Agencies	177,833
101-6501-519-912	Transfer to Debt Service Fund	1,316,439
101-6501-519-913	Transfer to Vehicle Replacement Fund	450,000
101-6501-519-918	Transfer to General Fund	334,972
101-6501-519-919	Transfer to Stormwater Utility Fund	650,000
101-6501-519-992	Reserve for Future Appropriation	<u>222,987</u>
<b>Total Expenses</b>		<b>8,677,378</b>

**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 2021-2022  
EXPENSE DETAIL WORKSHEET**

**Fund:** Capital Infrastructure

**Fund #:** 101

**Department #** 6501

#	Computation/Explanation		FY21/22 Adopted Budget
601	Vehicles		
	General Services Vehicle Replacement	13,268	
	General Services Vehicle Replacement	13,268	
	Deputy Chief Vehicle Replacement	41,726	
	Transport Ambulance Replacement	159,434	
	Ambulance Rescue Unit 1 Replacement	289,451	
		<u>517,147</u>	517,147
522.604	Equipment - Marathon Fire Rescue	100,000	100,000
519.612.05	City Hall		
	Reception Area Upgrade (partially funded by Building Department Fund)	65,000	65,000
522.612.05	Station Building Capital Improvements		
	Station 14	10,000	
	Station 15	10,000	
		<u>20,000</u>	20,000
522.612.02	Fire Hydrant Program (\$150,000 from Impact Fees)	150,000	150,000
612	Buildings & Improvements		
519.612	33rd St Facility - Design (only if grant funded)	375,000	
572.612	Grassy Key Recreation & Resources Master Plan - Birding Trail	35,000	
	Total Buildings & Improvements	<u>410,000</u>	410,000
614	Parks/Beaches Improvements		
	Fitness Court @ Community Park (\$30,000 grant)	155,000	
	Rotary Park Playground Equipment	450,000	
	Quay Improvements - Restrooms (\$45,000 from impact fees, \$70,000 TDC grant)	135,000	
	Sombrero Beach Sand Renourishment - Permitting	45,000	
	Community Park - Marquee	25,000	
	Community Park - Metal Storage Building	50,000	
	Community Park - Permitter Lighting (only if grant funded)	300,000	
	Community Park - Building/Office/Equipment Storage Improvement	425,000	
	Community Park - Sunshade and Playground Equipment	178,000	
	Community Park Amphitheatre Rehabilitation (\$150,000 rom TDC)	200,000	
	Total Parks/Beaches Improvements	<u>1,963,000</u>	1,963,000

**CITY OF MARATHON  
FISCAL YEAR 2021-2022  
EXPENSE DETAIL WORKSHEET**

**Fund:** Capital Infrastructure

**Fund #:** 101

**Department #** 6501

#	Computation/Explanation	FY21/22 Adopted Budget
610	Land Acquisition Purchase of land for conservation/affordable housing/grant match - USE ONLY IF GRANT FUNDING RECEIVED	500,000 500,000
618-01	Bridge Improvements 117th Street Bridge Project (\$650,000 from impact fees) 116th Street, Coco Plum, 112th Street	1,300,000 500,000 1,800,000
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 and Quay Mortgage)	1,316,439 1,316,439
913	Transfer to Vehicle Replacement Fund	450,000 450,000
918	Transfer to General Fund 10% of discretionary sales tax proceeds	334,972 334,972
919	Transfer to Stormwater Utility Fund	650,000 650,000
992	Reserve for Future Appropriation	222,987 222,987
		8,677,378



CITY OF MARATHON

---

# STREET MAINTENANCE



**Street Maintenance Fund**  
**Fiscal Year 2021-2022**

<b>Category/Program</b>	<b>Actual FY 20</b>	<b>Adopted Budget FY 21</b>	<b>Estimated FY 21</b>	<b>Adopted Budget FY 22</b>
<b><u>REVENUES</u></b>				
Local Option Gas Tax	280,733	273,733	273,733	279,733
New Local Gas Tax	173,768	163,726	162,736	157,065
8th Cent Motor Fuel Tax	76,579	72,280	75,630	72,280
Gas Tax ILA with Monroe County	94,987	94,987	94,987	94,987
Interest Income	7,614	10,900	2,894	2,800
FEMA/State Reimbursement	-	2,142,474	116,429	-
Miscellaneous Revenue	318	-	2,770	-
FDOT LAP agreement -Aviation Bike Path	745,235	-	812,396	-
FDOT LAP agreement - 117th St Bridge	-	800,000	-	-
Transfer in from Impact Fees	-	323,193	-	-
Transfer in from Vehicle Replacement	-	219,924	219,924	-
Unappropriated Surplus	1,346,910	1,051,318	297,050	1,053,183
<b>Total Revenues</b>	<b><u>\$ 2,726,144</u></b>	<b><u>\$ 5,152,535</u></b>	<b><u>\$ 2,058,549</u></b>	<b><u>\$ 1,660,048</u></b>
<b><u>Expenses</u></b>				
Personnel Costs	424,576	441,678	433,584	448,779
Materials, Supplies, & Services	149,995	169,615	186,329	187,000
Capital Outlay & Hurricane Irma Recovery	1,842,277	3,944,412	85,453	25,000
Transfer to Vehicle Replacement Fund	12,246	-	-	-
Transfer to Future Road Repaving Reserve	-	50,000	50,000	50,000
Committed Funds for Future Road Repaving	250,000	250,000	250,000	300,000
Reserve for Future Appropriation	47,050	296,830	1,053,183	649,269
<b>Total Expenses</b>	<b><u>\$ 2,726,144</u></b>	<b><u>\$ 5,152,535</u></b>	<b><u>\$ 2,058,549</u></b>	<b><u>\$ 1,660,048</u></b>

**Street Maintenance Fund  
Fiscal Year 2020-2021**

<b>Account Number</b>	<b>Description</b>	<b>Adopted Budget</b>
<b><u>Revenues</u></b>		
102-312-400	Local Option Gas Tax	279,733
102-312-420	New Local Gas Tax	157,065
102-335-121	8th Cent Motor Fuel Tax	72,280
102-335-490	Gas Tax ILA with Monroe County	94,987
102-361-100	Interest Income	2,800
NEW	FEMA/State Reimbursement	0
NEW	FDOT LAP Reimbursement - 117th St. Bridge	0
102-381-270	Transfer from Vehicle Replacement Fund	0
102-389-900	Unappropriated Surplus	<u>1,053,183</u>
<b>Total Revenues</b>		<b>1,660,048</b>
<b><u>Expenses</u></b>		
102-5025-541-101	Salaries	303,976
102-5025-541-104	Overtime	7,500
102-5025-541-140	Payroll Taxes	23,828
102-5025-541-141	Retirement Benefits	20,149
102-5025-541-142	Group Health/Dental/Life Insurance	81,810
102-5025-541-144	Worker's Compensation	11,516
102-5025-541-304	Operating Supplies & Small Tools	5,000
102-5025-541-308	Uniforms	800
102-5025-541-311	Professional Services-Contractual	5,000
102-5025-541-314.02	Hurricane Irma Recovery	0
102-5025-541-317	Utilities	50,000
102-5025-541-319	Training	4,000
102-5025-541-320	Equipment Rental	2,000
102-5025-541-321.20	General Liability Insurance	6,000
102-5025-541-330	Maintenance of Structures/Grounds	54,000
102-5025-541-331	Maintenance/Operations Equipment	35,200
102-5025-541-332	Maintenance/Operations Vehicles	25,000
102-5025-541-601	Vehicles	15,000
102-5025-541-604	Equipment	10,000
102-5025-541-612	Building - Facilities Yard	0
102-5025-541-618	Street/Sidewalk/Bridge Improvements	0
102-5025-541-913	Transfer to Vehicle Replacement	0
102-5025-541-914	Transfer to Road Repaving Reserve	50,000
102-5025-541-992	Committed Funds for Future Road Repaving	300,000
102-5025-541-992	Reserve for Future Appropriation	<u>649,269</u>
<b>Total Expenses, Transfer &amp; Reserves</b>		<b>1,660,048</b>

**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 2020 - 2021**

<b>Category/Program</b>	<b>Actual FY 20</b>	<b>Adopted Budget FY 21</b>	<b>Estimated FY 21</b>	<b>Adopted Budget FY 22</b>
<b><u>Revenues</u></b>				
Interest Income	12,382	12,000	6,830	6,000
Transfer from Capital Infrastructure Fund	648,831	-	-	450,000
Transfer from Street Maintenance Fund	12,246	-	-	-
Unappropriated Surplus	1,186,930	1,825,344	1,819,193	1,826,023
<b>Total Revenues</b>	<b>1,860,389</b>	<b>1,837,344</b>	<b>1,826,023</b>	<b>2,282,023</b>
<b><u>Expenses</u></b>				
Reserve for Replacement of Vehicles	1,819,193	1,202,420	1,826,023	1,764,876
Transfer to Capital Infrastructure Fund	41,196	415,000	-	517,147
Transfer to Street Maintenance Fund	-	219,924	-	-
<b>Total Expenses</b>	<b>1,860,389</b>	<b>1,837,344</b>	<b>1,826,023</b>	<b>2,282,023</b>

**Vehicle Replacement Fund  
Fiscal Year 2021-2022**

<b>Account Number</b>	<b>Description</b>	<b>Adopted Budget</b>	
<b><u>Revenues</u></b>			
103-361-100	Interest Income	6,000	
103-381-250	Transfer from Capital Infrastructure Fund	450,000	
103-389-900	Unappropriated Surplus	<u>1,826,023</u>	
	<b>Total Revenues</b>		2,282,023
<b><u>Expenses</u></b>			
103-6701-590-915	Transfer to Capital Infrastructure Fund	517,147	
103-6701-590-990	Reserve-Vehicle Replacement	<u>1,764,876</u>	
	<b>Total Expenses</b>		2,282,023

**FUND DESCRIPTION:**

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

# IMPACT FEES



**Impact Fees Fund**  
**Fiscal Year 2021 - 2022**

<b>Category/Program</b>	<b>Actual FY 20</b>	<b>Adopted Budget FY 21</b>	<b>Actual YTD</b>	<b>Estimated FY 21</b>	<b>Adopted Budget FY 22</b>
<b><u>Revenues</u></b>					
Interest Income	16,426	16,000	3,215	6,430	5,000
Public Safety Impact Fees	113,330	90,000	34,493	44,348	50,000
Physical Environment Impact Fees	3,174	4,000	1,775	2,282	2,000
Transportation Impact Fees	190,547	170,000	82,538	106,120	130,000
Culture/Recreation Impact Fees	97,584	80,000	28,318	36,409	40,000
Conservation/Other Impact Fees	86,735	65,000	26,863	34,538	40,000
Unappropriated Surplus	1,716,960	1,666,037	1,640,663	1,640,663	1,847,548
<b>Total Revenues</b>	<b>2,224,756</b>	<b>2,091,037</b>	<b>1,817,865</b>	<b>1,870,791</b>	<b>2,114,548</b>
<b><u>Expenses</u></b>					
Transfer to Capital Infrastructure Fund	553,798	165,000	-	-	845,000
Transfer to Street Maintenance Fund	-	323,193	-	16,889	-
Transfer to General Fund	30,297	-	-	6,354	580,000
Reserve for Future Appropriation	1,640,663	1,602,844	1,817,865	1,847,548	689,548
<b>Total Expenses</b>	<b>2,224,758</b>	<b>2,091,037</b>	<b>1,817,865</b>	<b>1,870,791</b>	<b>2,114,548</b>



## Impact Fees Fund Fiscal Year 2021-2022

	Description	Adopted Budget
104-361-100	Interest Income	5,000
104-324-110/120	Public Safety Impact Fees	50,000
104-324-210/220	Physical Environment Impact Fees	2,000
104-324-310/320	Transportation Impact Fees	130,000
104-324-610/620	Culture/Recreation Impact Fees	40,000
104-324-710/720	Conservation/Other Impact Fees	40,000
104-389-900	Unappropriated Surplus	<u>1,847,548</u>
	<b>Total Revenues</b>	2,114,548
104-5030-519-925	Transfer to Restoration Fund	580,000
104-5030-519-915	Transfer to Capital Infrastructure Fund	845,000
104-5030-519-990	Reserve-Public Safety Impact Fees	76,566
104-5030-519-991	Reserve-Physical Environmental Impact Fees	58,536
104-5030-519-995	Reserve-Other Impact Fees	44,087
104-5030-519-996	Reserve-Industrial Safety Impact Fees	(3,417)
104-5030-519-997	Reserve-Transportation Impact Fees	472,196
104-5030-519-999	Reserve-Culture/Recreation Impact Fees	<u>41,580</u>
	<b>Total Non Operating Expenses</b>	2,114,548
	<b>Total Expenses</b>	2,114,548

### FUND DESCRIPTION:

The Impact Fees Fund was established to set aside funds for future transportation, parks, or public safety projects. Revenue for this fund is received from the assessment of impact fees during the building permit process.

**CITY OF MARATHON**

---

# **RESTORATION FUND**



**Restoration Fund**  
**Fiscal Year 2021 - 2022**

<b>Category/Program</b>	<b>Actual FY 20</b>	<b>Adopted Budget FY 21</b>	<b>Actual YTD</b>	<b>Estimated FY 21</b>	<b>Adopted Budget FY 22</b>
<b><u>Revenues</u></b>					
Mitigation Fees	409	-	-	-	-
BPAS Conservation Land Fees	26,000	-	57,200	57,200	-
FWC Exotic Invasive Removal Gran	-	-	-	-	30,000
Transfer In from Impact Fees	-	-	-	-	580,000
Interest Income	1,707	1,600	459	918	1,000
Sale of City Owned Land	-	-	15,000	15,000	-
Unappropriated Surplus	196,974	204,635	225,090	225,090	298,208
<b>Total Revenues</b>	<b>225,090</b>	<b>206,235</b>	<b>297,749</b>	<b>298,208</b>	<b>909,208</b>
<b><u>Expenses</u></b>					
Personnel Costs	-	-	-	-	-
Materials, Supplies, & Services	-	50,000	-	-	93,250
Capital Outlay	-	-	-	-	663,000
Reserve for Future Appropriation	225,090	156,235	297,749	298,208	152,958
<b>Total Expenses</b>	<b>225,090</b>	<b>206,235</b>	<b>297,749</b>	<b>298,208</b>	<b>909,208</b>

**Restoration Fund  
Fiscal Year 2021-2022**

<b>Account Number</b>	<b>Description</b>	<b>Adopted Budget</b>	
<b><u>Revenues &amp; Other Sources</u></b>			
106-361-100	Interest Income	1,000	
NEW	FWC Exotic Invasive Removal Grant	30,000	
NEW	Transfer In from Impact Fees	580,000	
106-389-900	Unappropriated Surplus	<u>298,208</u>	
<b>Total Revenues &amp; Other Sources</b>			909,208
<b><u>Expenses &amp; Other Sources</u></b>			
106-0000-539-300	Restoration Project	50,000	
106-0000-539-301	Exotic Invasive Plant Removal	43,250	
106-0000-539-600	Conservation Land Acquisition & Projects	663,000	
106-0000-539-992	Reserve for Future Appropriation	<u>152,958</u>	
<b>Total Expenses &amp; Other Sources</b>			909,208

**FUND DESCRIPTION:**

Revenues and fees deposited in this fund shall be used for restoration and management activities of public resource protection and conservation lands, as specifically detailed by resolution of City Council.

**CITY OF MARATHON**

---

# **AFFORDABLE HOUSING**



**Affordable Housing Fund**  
**Fiscal Year 2021 - 2022**

<b>Category/Program</b>	<b>Actual FY 20</b>	<b>Adopted Budget FY 21</b>	<b>Actual YTD</b>	<b>Estimated FY 21</b>	<b>Adopted Budget FY 22</b>
<b><u>Revenues &amp; Fund Balances</u></b>					
Affordable Housing Fee In Lieu	-	-	60,000	60,000	-
BPAS Fees - Affordable Housing	169,000	-	195,000	195,000	-
Intergovernmental Revenue - ILA MCLA	800,000	-	-	-	-
Interest Income	9,130	10,000	2,178	4,357	4,300
Fund Balance	1,754,567	1,397,428	1,608,484	1,608,484	1,684,241
<b>Total Revenues &amp; Beginning Fund Balances</b>	<b>2,732,697</b>	<b>1,407,428</b>	<b>1,865,662</b>	<b>1,867,841</b>	<b>1,688,541</b>
<b><u>Expenditures &amp; Fund Balances</u></b>					
Homebuyer Assistance Program	173,500	183,600	12,400	183,600	204,000
Capital Outlay - Land	950,713	-	-	-	-
Building Permit Fee Assistance Program	-	10,000	-	-	10,000
Transfer to CDBG Fund	-	450,000	-	-	450,000
Fund Balance - Non Spendable (outstanding loans & land)	720,000	760,713	730,000	900,000	900,000
Fund Balance - Spendable (i.e. Reserve for future appropriation)	888,484	3,115	1,123,262	784,241	124,541
<b>Total Expenditures &amp; Ending Fund Balances</b>	<b>2,732,697</b>	<b>1,407,428</b>	<b>1,865,662</b>	<b>1,867,841</b>	<b>1,688,541</b>

**Affordable Housing Fund  
Fiscal Year 2021-2022**

<b>Account Number</b>	<b>Description</b>	<b>Adopted Budget</b>
<b><u>Revenues</u></b>		
105-361-100	Interest Revenue	4,300
105-331-900	Unappropriated Surplus	<u>1,684,241</u>
	<b>Total Revenues</b>	1,688,541
<b><u>Expenses</u></b>		
105-5015-554-311-01	Home buyer Assistance Program	204,000
105-5015-554-311-02	Building Permit Fee Assistance Program	10,000
105-5015-554-914	Transfer to CDBG Fund	450,000
105-389-992	Fund Balance - Non Spendable	900,000
105-389-992	Reserve for Future Appropriation	<u>124,541</u>
	<b>Total Expenses</b>	1,688,541

CITY OF MARATHON

---

# DEBT SERVICE





**Debt Service Fund**  
**Fiscal Year 2021 - 2022**

<b>Category/Program</b>	<b>Actual FY 20</b>	<b>Adopted Budget FY 21</b>	<b>Actual YTD</b>	<b>Estimated FY 21</b>	<b>Adopted Budget FY 22</b>
<b><u>Revenues</u></b>					
Transfer from Capital Infrastructure Fund	1,350,529	1,331,278	936,002	1,331,278	1,316,439
<b>Total Revenues</b>	<b>1,350,529</b>	<b>1,331,278</b>	<b>936,002</b>	<b>1,331,278</b>	<b>1,316,439</b>
<b><u>Expenses</u></b>					
Debt Service - TD bank bond	779,067	775,303	380,027	775,303	775,952
Debt Service - Quay Note Payable	571,463	555,975	555,975	555,975	540,488
<b>Total Expenses</b>	<b>1,350,529</b>	<b>1,331,278</b>	<b>936,002</b>	<b>1,331,278</b>	<b>1,316,439</b>

**Debt Service Fund  
Fiscal Year 2021-2022**

<b>Account Number</b>	<b>Description</b>	<b>Adopted Budget</b>	
<b><u>Revenues</u></b>			
210-381-250	Transfer from Capital Infrastructure Fund	<u>1,316,439</u>	
	<b>Total Revenues</b>		1,316,439
<b><u>Expenses</u></b>			
210-6190-517-702	Debt Service - TD Bank Bond	775,952	
210-6190-517-732	Debt Service - Quay Mortgage Payable	<u>540,488</u>	
	<b>Total Expenses</b>		1,316,439

**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

---

# COMMUNITY DEVELOPMENT BLOCK GRANT



**CDBG Fund**  
**Fiscal Year 2021 - 2022**

<b>Category/Program</b>	<b>Actual FY 20</b>	<b>Adopted Budget FY 21</b>	<b>Actual YTD</b>	<b>Estimated FY 21</b>	<b>Adopted Budget FY 22</b>
<b><u>Revenues</u></b>					
CDBG - Housing Rehab Grant Revenue	-	700,000	-	-	-
CDBG - Housing Purchase Grant Revenue	-	5,000,000	-	-	5,000,000
Transfer from Affordable Housing Fund	-	450,000	-	-	450,000
Interest Income	-	-	-	-	-
Fund Balance	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>6,150,000</b>	<b>-</b>	<b>-</b>	<b>5,450,000</b>
<b><u>Expenditures</u></b>					
Personnel Costs	-	-	-	-	-
Materials, Supplies, & Services	-	5,000,000	-	-	5,000,000
Fund Balance	-	450,000	-	-	450,000
<b>Total Expenditures</b>	<b>-</b>	<b>5,000,000</b>	<b>-</b>	<b>-</b>	<b>5,000,000</b>

**Community Development Block Grant  
Fiscal Year 2021-2022**

<b>Account Number</b>	<b>Description</b>	<b>Adopted Budget</b>	
<b><u>Revenues</u></b>			
115-331-911	CDBG - Housing Purchase Grant Revenue	5,000,000	
115-381-150	Transfer In From Affordable Housing Fund	450,000	
115-389-900	Unappropriated Surplus	0	
	<b>Total Revenues</b>		5,450,000
<b><u>Expenditures</u></b>			
115-6250-591-803	CDBG - Housing Purchase Grant Expenditures	5,000,000	
115-389-900	Unappropriated Surplus	450,000	
	<b>Total Expenditures</b>		5,450,000

## CITY OF MARATHON

---

# MARINA



**Marina Enterprise Fund**  
**Fiscal Year 2021 - 2022**  
**Budgeted Revenues, Expenditures and Changes in Cash Position**

	<b>Actual FY20</b>	<b>Adopted Budget FY21</b>	<b>YTD FY21</b>	<b>Estimated FY21</b>	<b>Adopted Budget FY22</b>
<b><u>Unrestricted Net Position, Beginning</u></b>	1,058,736	1,405,969	1,354,978	1,354,978	1,596,042
<b><u>Operating Revenues</u></b>					
Seawall	17,810	19,000	84,773	92,480	90,000
Dinghy	66,923	75,000	61,663	67,269	75,000
Moorings	680,681	660,000	605,514	660,561	660,000
Parking	8,780	8,000	8,845	9,649	10,000
Storage Units	23,538	21,000	18,451	20,128	20,000
Pump Outs	11,520	10,000	11,585	13,902	13,000
Marina Sales	9,334	8,000	8,211	9,853	9,500
Miscellaneous Revenue	24,670	20,000	21,132	25,358	25,000
Laundry Machines	44,607	43,000	44,037	48,040	48,000
<b>Total Operating Revenues</b>	887,863	864,000	864,211	947,240	950,500
<b><u>Operating Expenditures</u></b>					
Personnel Costs	510,365	552,002	427,286	564,715	616,683
Materials, Supplies, & Services	237,868	307,089	181,282	290,051	317,121
<b>Total Operating Expenditures</b>	748,233	859,091	608,568	854,766	933,804
<b><u>Non Operating Revenues (Expenses)</u></b>					
Interest Income	11,873	13,000	3,005	4,508	4,500
CVA Grant - Operations & Maintenance for Vessel Pump-out	41,421	39,600	24,909	41,318	41,000
FEMA & State of Florida Irma Reimbursement	925,426	-	183,331	183,331	-
Insurance Recovery	683	-	-	-	-
Capital Outlay	(763,678)	(171,400)	(21,454)	(21,454)	(308,400)
<b>Total Non Operating Revenue (Expense)</b>	215,725	(118,800)	189,791	207,703	(262,900)
<b><u>Income (loss) Before Transfers and Capital Contributions</u></b>	355,355	(113,891)	445,434	300,177	(246,204)
<b><u>Transfers and Capital Contributions</u></b>					
Transfer to General Fund	(59,113)	(59,113)	(29,557)	(59,113)	(62,126)
<b>Total Change in Cash Position</b>	296,242	(173,004)	415,877	241,064	(308,330)
<b><u>Unrestricted Net Position, Ending</u></b>	1,354,978	1,232,965	1,770,855	1,596,042	1,287,712

## Budget Worksheet Fiscal Year 2021 - 2022

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

OPERATING EXPENDITURES			
410-8011-575-	101 Salaries	401,369	
410-8011-575-	102 Salaries - Part Time	27,875	
410-8011-575-	104 Salaries-Overtime	3,000	
410-8011-575-	106 Holiday Pay	3,682	
410-8011-575	140 Payroll Taxes	33,348	
410-8011-575	141 Retirement Benefits	28,446	
410-8011-575-	142 Group Health/Dental/Life Insurance	98,785	
410-8011-575-	144 Workers' Compensation	18,678	
410-8011-575-	145 Unemployment Compensation	1,500	
	<b>Total Personnel Costs</b>		616,683
410-8011-575-	302 Communications	15,209	
410-8011-575-	304 Office/Operating Supplies	14,750	
410-8011-575-	306 Memberships, Dues & Subscriptions	3,250	
410-8011-575-	308 Uniforms	600	
410-8011-575-	311 Professional Services-Contractual	57,468	
410-8011-575-	316 Small Tools and Equipment	1,650	
410-8011-575-	317 Utilities	73,000	
410-8011-575-	318 Advertising	3,500	
410-8011-575-	321 Insurance, Bonds, & Property Taxes	50,739	
410-8011-575-	329 Maintenance of Buildings	24,800	
410-8011-575-	330 Maintenance of Structures/Grounds	10,235	
410-8011-575-	331 Maint and Operation - Equipment	46,175	
410-8011-575-	332 Maint and Operation - Vehicles	1,200	
410-8011-575-	375 Contingency	10,000	
410-8011-575-	380 Special Events & Activities	1,350	
410-8011-575-	395 Postage Expense	75	
410-8011-575-	396 Copier Expenses	3,120	
	<b>Total Materials, Supplies, Services</b>		317,121
410-8011-575-	612 Capital Outlay - Buildings & Improvements	305,000	
410-8011-575-	604 Capital Outlay - Equipment	2,000	
410-8011-575-	602 Capital Outlay - Computer Equipment	1,400	
	<b>Total Capital Outlay</b>		308,400
410-8011-575-	918 Transfer to General Fund	62,126	
	<b>Total Non-Operating</b>		62,126
	<b>Total Budget</b>		1,304,330

### 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 2021 - 2022**  
**Budgeted Revenues, Expenditures and Changes in Cash Position**

	<u>Actual FY20</u>	<u>Adopted Budget FY21</u>	<u>Estimated FY21</u>	<u>Adopted Budget FY22</u>
<b><u>Cash &amp; Cash Equivalents, Beginning</u></b>	697,792	2,697,083	575,377	658,819
<b><u>Operating Expenditures</u></b>				
Personnel Costs	98,044	100,571	100,571	101,813
Materials, Supplies, & Services	<u>56,003</u>	<u>131,320</u>	<u>36,825</u>	<u>151,407</u>
<b>Total Operating Expenditures</b>	154,047	231,891	137,396	253,221
<b><u>Non Operating Revenues (Expenses)</u></b>				
Interest Income	559	-	2,760	500
Assessments: Non Ad Valorem	1,004,557	1,002,000	998,280	1,000,000
Grant Revenue Stewardship projects	517,315	755,701	220,800	534,901
Monroe County ILA Reimbursement USDA/NRCS	447,266	-	-	-
FEMA & State of Florida Irma Reimbursement	-	4,348,399	20,283	-
Insurance Recovery	-	-	-	-
Capital Outlay & Hurricane Irma Recovery Projects	(603,447)	(775,701)	(241,083)	(554,901)
Debt Service & fees	<u>(1,914,577)</u>	<u>(1,360,161)</u>	<u>(1,360,161)</u>	<u>(1,360,161)</u>
Total Non Operating Revenue (Expenses)	(548,327)	3,970,238	(359,121)	(379,661)
<b><u>Transfers and Capital Contributions</u></b>				
Transfer in from Capital Infrastructure	650,000	650,000	650,000	650,000
Transfer out to General Fund	<u>(70,041)</u>	<u>(70,041)</u>	<u>(70,041)</u>	<u>(73,613)</u>
Total Transfers and Capital Contributions	579,959	579,959	579,959	576,387
<b>Total Change in Cash Position</b>	<u>(122,415)</u>	<u>4,318,306</u>	<u>83,442</u>	<u>(56,495)</u>
<b><u>Cash &amp; Cash Equivalents, Ending</u></b>	<u>575,377</u>	<u>7,015,389</u>	<u>658,819</u>	<u>602,325</u>

# Budget Worksheet

## Fiscal Year 2021 - 2022

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

### OPERATING EXPENDITURES

430-6910-538	101	Salaries	74,948
430-6910-538	140	Payroll Taxes	5,733
430-6910-538	141	Retirement Benefits- City Contribution	4,084
430-6910-538	142	Group Health/ Dental/ Life/ AD&D	14,977
430-6910-538	144	Worker's Compensation	2,071
<b>Total Personnel</b>			101,813
430-6910-538	304	Operating Supplies	1,500
430-6910-538	306	Memberships & Dues	600
430-6910-538	308	Uniforms	200
430-6910-538	311	Professional Services-Contractual	79,500
430-6910-538	314	Hurricane Irma Recovery	0
430-6910-538	316	Small Tools & Equipment	2,000
430-6910-538	317	Utilities	3,600
430-6910-538	319	Training	1,000
430-6910-538	321	Insurance	1,627
430-6910-538	330	Maintenance of Structures/Grounds	30,000
430-6910-538	331	Maintenance and Operation - Equipment	2,200
430-6910-538	332	Maintenance and Operation - Vehicles	29,000
430-6910-538	411	Communications	180
<b>Total Materials, Supplies, Services</b>			151,407
<b>Total Operating Expenditures</b>			253,221

### INVESTMENT IN CAPITAL ASSETS

430-6910-538	619	Stormwater Improvements	554,901
<b>Total Capital</b>			554,901

### TRANSFERS AND DEBT SERVICE

430-6910-538	720	Debt Service	1,360,161
430-6910-538	918	Transfer to General Fund	73,613
<b>Total Budget</b>			1,433,774
<b>Total Budget</b>			2,241,896

CITY OF MARATHON

---

# WASTEWATER



**Wastewater Utility Enterprise Fund**  
**Fiscal Year 2021-2022**  
**Budgeted Revenues, Expenditures and Changes in Cash Position**

	<b>Actual FY20</b>	<b>Adopted Budget FY21</b>	<b>Estimated FY21</b>	<b>Adopted Budget FY22</b>
<b><u>Unrestricted Cash &amp; Cash Equivalents, Beginning</u></b>	14,823,383	16,175,349	16,572,832	14,829,216
<b><u>Operating Revenues</u></b>				
Charges for services	6,651,157	7,480,806	6,911,164	6,980,276
<b>Total Operating Revenues</b>	6,651,157	7,480,806	6,911,164	6,980,276
<b><u>Operating Expenditures</u></b>				
Personnel Costs	1,811,671	1,760,717	1,852,259	2,023,231
Materials, Supplies, & Services	3,351,529	3,683,511	3,892,099	4,038,957
<b>Total Operating Expenditures</b>	5,163,200	5,444,228	5,744,357	6,062,188
<b><u>Non Operating Revenues (Expenses)</u></b>				
Interest Income	113,050	92,000	51,378	50,000
Assessments: Non Ad Valorem & SDC	3,756,522	3,400,000	3,355,147	3,350,000
Grant Revenues	1,336,951	1,050,000	-	4,550,000
CDBG Grant Revenue	-	-	-	6,259,423
DEO Job Growth Grant for Public Infrastructure	-	-	-	1,300,000
Private Source Contribution	-	-	-	132,659
FEMA & State of Florida Irma Reimbursement	368,488	3,326,969	112,270	-
Hurricane Irma Recovery Expenses	(51,072)	(2,346,358)	(118,179)	-
Miscellaneous Income	18,026	-	2,635	-
Capital Outlay	(1,307,753)	(1,824,500)	(1,691,891)	(14,527,582)
Insurance Proceeds	47,844	-	-	-
Debt Service	(3,389,952)	(3,956,652)	(3,956,652)	(3,956,652)
<b>Total Non Operating Revenue (Expense)</b>	892,104	(258,541)	(2,245,292)	(2,842,152)
<b><u>Transfers and Capital Contributions</u></b>				
Transfer out to General Fund	(291,091)	(291,091)	(291,091)	(305,937)
Transfer out to Repair & Replacement Fund (5% gross op rev)	(339,521)	(374,040)	(374,040)	(349,014)
<b>Total Transfers and Capital Contributions</b>	(630,612)	(665,131)	(665,131)	(654,950)
<b>Total Change in Cash Position</b>	1,749,449	1,112,906	(1,743,616)	(2,579,015)
<b><u>Unrestricted Cash &amp; Cash Equivalents, Ending</u></b>	16,572,832	17,288,255	14,829,216	12,250,201

## Budget Worksheet Fiscal Year 2021 - 2022

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

### OPERATING EXPENDITURES

450-6920-535	101	Salaries	1,254,821	
450-6920-535	104	Overtime	268,235	
450-6920-535	140	Payroll Taxes	116,514	
450-6920-535	141	Retirement Benefits- City Contribution	77,134	
450-6920-535	142	Group Health/Dental/Life Insurance	261,410	
450-6920-535	144	Worker's Compensation	45,117	
		<b>Total Personnel</b>		2,023,231
450-6920-535	303	Community Outreach/Printings	2,000	
450-6920-535	304	Office Operating Supplies	10,000	
450-6920-535	305	Travel, Conference & Meetings	10,000	
450-6920-535	306	Memberships, Dues and Subscriptions	3,190	
450-6920-535	308	Uniforms	5,500	
450-6920-535	311	Professional Services-Contractual	495,000	
450-6920-535	313	Sludge Hauling	90,000	
450-6920-535	314	Dewatering O&M Contract	500,000	
450-6920-535	318	Advertising	2,000	
450-6920-535	319	Training	9,350	
450-6920-535	331	Maintenance and Operation - Software & Licenses	32,500	
450-6920-535	332	Maintenance and Operation - Vehicles	58,750	
450-6920-535	395	Postage	2,500	
450-6920-535	396	Copier	2,000	
450-6920-535	411	Communications	47,500	
450-6920-535	431	Utilities	613,200	
450-6920-535	432	Solid Waste Dumpster	60,000	
450-6920-535	440	Rents & Leases	47,500	
450-6920-535	452	General Liability Insurance	22,094	
450-6920-535	453	Property & Windstorm Insurance	74,094	
450-6920-535	456	Flood	95,714	
450-6920-535	457	Fuel Tank Insurance	2,145	
450-6920-535	458	Vehicle Insurance	3,883	
450-6920-535	461	Repair & Maintenance - Equipment	701,850	
450-6920-535	462	Repair & Maintenance - Buildings	50,000	
450-6920-535	463	Repair & Maintenance - Collection System	500,000	
450-6920-535	521	Fuel	20,000	
450-6920-535	522	Chemicals	383,000	
450-6920-535	523	Operating Supplies	80,000	
450-6920-535	991	Operational Contingency	100,000	
		<b>Total Materials, Supplies, Services</b>		4,038,957
		<b>Total Operating Expenditures</b>		6,062,188

### INVESTMENT IN CAPITAL ASSETS

450-6920-535	601	Equipment: Vehicles	111,000	
450-6920-535	602	Computer Hardware & Software	25,000	
450-6920-535	604	Equipment	169,500	
450-6920-535	619	Wastewater Improvements	14,222,082	
		<b>Total Capital</b>		14,527,582

### NON OPERATING EXPENDITURES

450-6920-535	314.02	Hurricane Irma Recovery	0	
450-6920-535	720	Debt Service	3,956,652	
450-6920-535	918	Transfer to General Fund	305,937	
450-6920-535	919	Transfer to Repair & Replacement Fund	349,014	
		<b>Total Transfers and Debt Service</b>		4,611,602
		<b>Total Budget</b>		25,201,373

---

## GLOSSARY OF TERMS

- **Adopted Budget** – The budget approved by City Council and enacted via a budget appropriation resolution.
  - **Ad Valorem Taxes** – Property taxes calculated as a percentage of the value of real or personal property. The percentage is expressed in mills (thousandths of dollars).
  - **Appropriation** – An authorization made by City Council which permits the City administrative staff to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.
  - **Appropriation or Budget Resolution** – The official enactment by City Council establishing the legal authority for City administrative staff to obligate and expend resources.
  - **Assessed Value** – The fair market value placed by the Monroe County Property Appraiser on personal and real property owned by taxpayers. This valuation is used to determine taxes levied upon the property.
  - **Budget** – A plan of financial operation comprised of an estimate of proposed expenditures for a fiscal year and the proposed means of financing those expenditures (revenue estimates).
  - **Budget Calendar** – The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.
  - **Budget Document** – The official written statement prepared by the City's administrative staff which presents the proposed budget to the City Council.
  - **Capital Assets** – City assets of significant value and having a useful life of more than one year, also referred to as fixed assets.
  - **Capital Improvement Program** – A plan for capital expenditures, to be incurred each year over a fixed period of several future years, which sets forth each capital project, identifies the expected beginning and ending date for each project, the amount to be expended in each year and the method of financing those expenditures.
  - **Capital Projects** – Projects which purchase or construct capital assets. Typically, a capital project encompasses the purchase of land and/or the construction of a building or facility or infrastructure improvement.
  - **Contingency** – A budget allocation for emergencies or unforeseen expenditures not otherwise budgeted.
-

- 
- **Debt Service** – Payment of interest and repayment of principal on City debt according to a predetermined schedule.
  - **Depreciation** – (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action on the physical elements, inadequacy or obsolescence, or (2) the portion of the cost of a capital asset which is charged as an expense during a fiscal period.
  - **Encumbrances** – Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced.
  - **Enterprise Funds** – A type of proprietary fund set up to account for the financing of services to the general public where all or most of the operating expenses involved are recovered in the form of user charges. Included in this category is the Marina Fund.
  - **Estimated Revenues** – Projections of funds to be received during the fiscal year.
  - **Expenditures** – The cost of goods received or services rendered including operating expenses, capital outlays, and debt service whether payment for such goods and services have been made or not.
  - **Fiscal Year** – An accounting period extending from October 1 to the following September 30 for the City of Marathon.
  - **Fund** – A fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources along with all related liabilities and residual equities or balances and related changes. These accounts are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
  - **Fund Balance** – Fund equity for governmental and trust funds which reflect the accumulated excess of revenues and other financing sources over expenditures and other uses for general governmental functions.
  - **General Fund** – A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the City, which are not accounted for in the proprietary funds. The primary sources of revenue for this fund are local taxes and intergovernmental revenue.
  - **Grant** – A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the Federal and State governments for specified purposes.
-



- 
- **Object of Expenditure** – Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include:
    - Personnel Costs
    - Materials, Supplies and Services
    - Capital Outlay
    - Debt Service
    - Non-Operating
  - **Operating Budget** – The budget reflecting the cost next fiscal year to operate the various programs approved and funded this fiscal year.
  - **Proprietary Funds** – A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the City include the Enterprise Fund.
  - **Recommended Budget** – The budget proposed by the City Manager to City Council for adoption.
  - **Revenue** – A term used to represent income to a specific fund or an increase in the fund's assets.
  - **Tax Levy** – The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.
  - **Tax Rate** – The rate per \$1,000 of assessed value (less tax exemptions) at which taxes are levied on real and personal property. Tax rates are established by resolution.
  - **Unappropriated Surplus** – The funds remaining from prior fiscal years as a result of either higher revenues than budgeted or expenditures less than appropriations.
-