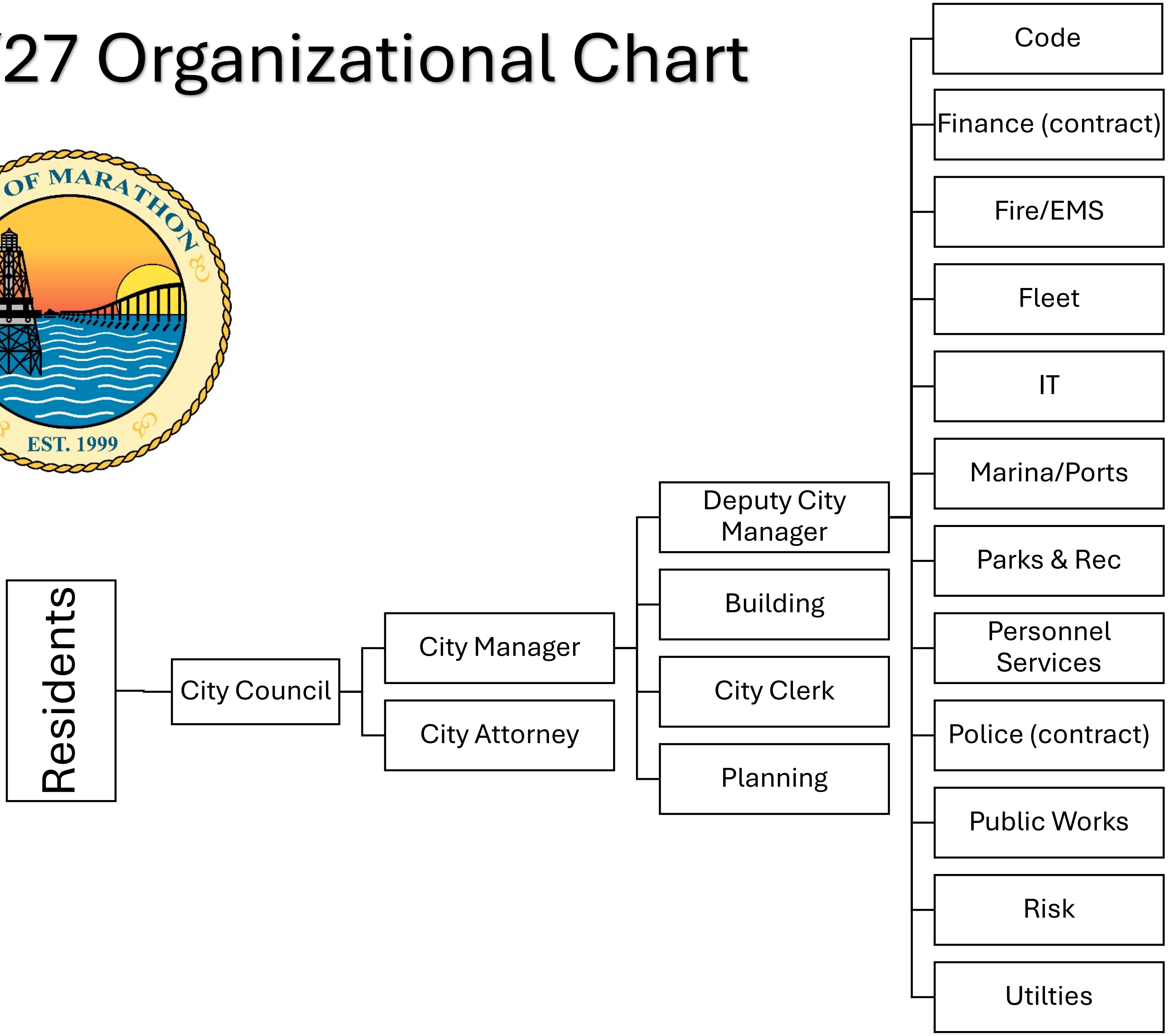
City of Marathon

Proposed General Fund 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	Proposed Budget FY 27	Budget Increase/ (Decrease)
General Fund:			**2025 DR 420 Gross Value**	**$5,432,799,845**	
			FY 26/27 Preliminary Millage Rate:	**2.3231**	
			FY 26/27 Roll Back Millage Rate:	**1.9552**	
			Percentage (Under)/Over Rollback:	**18.82%**	
Ad Valorem Taxes (97% collection rate)	10,130,700	10,254,369	10,254,369	12,242,309	1,987,940
Communications Tax	487,851	491,671	489,826	491,671	-
Total Taxes	10,618,551	10,746,040	10,744,195	12,733,980	1,987,940
Local Business Tax (County Occupational Licenses)	46,411	50,000	46,875	46,500	(3,500)
Vacation Rental Agent Fees	35,375	48,000	36,420	36,000	(12,000)
Vacation Rental Permit Fees	674,970	680,000	702,904	730,000	50,000
FEMA FWS Review & Processing Fees	5,250	5,000	3,986	5,000	-
Planning & Zoning Fees	38,375	76,000	39,300	42,000	(34,000)
Commercial & Vacation Rental Fire Inspection Fees	622,968	625,000	545,624	625,000	-
Total License and Permits	1,423,349	1,484,000	1,375,109	1,484,500	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	389,394	463,978	-
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	4,215	-
Alcoholic Beverage License	19,745	19,025	20,158	20,158	1,133
Half Cent Sales Tax	2,318,544	2,373,088	2,299,831	2,373,088	-
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	12,065	12,065	-
Total Intergovernmental Revenue	3,266,987	3,163,124	2,941,875	3,089,617	(73,507)
Key Colony Beach Fire/EMS	937,000	1,157,153	1,157,153	1,157,153	-
EMS Services	795,324	984,000	755,268	800,000	(184,000)
Recreation Program Revenue	37,147	47,000	37,518	37,000	(10,000)
Total Charges for Services	1,769,471	2,188,153	1,949,939	1,994,153	(194,000)

General Fund
Revenue Summary
Fiscal Year 2026-2027

Category/Program	Actual Revenue FY 25	Adopted Budget FY 26	Estimated Revenue FY 26	Proposed Budget FY 27	Budget Increase/ (Decrease)
Traffic Court Fines	106,455	110,000	110,478	110,000	-
Code Enforcement Fines	855,357	715,000	949,582	715,000	-
Local Ordinance Parking Fees & Fines	1,337,922	1,518,973	1,329,529	1,340,000	(178,973)
Fines - Police Local Training	10,793	8,800	8,669	8,800	-
Total Fines and Forfeits	2,310,527	2,352,773	2,398,258	2,173,800	(178,973)
Interest Income	886,228	875,000	892,768	875,000	-
Rents & Other	10,000	12,000	12,000	12,000	-
Miscellaneous Revenue	17,752	50,000	33,917	28,000	(22,000)
Total Miscellaneous Revenues	913,980	937,000	938,685	915,000	(22,000)
Administrative Fee- Stormwater Utility Fund	25,000	25,000	25,000	25,000	-
Transfer from Capital Infrastructure Fund	478,668	484,309	484,309	484,309	-
Administrative Fee- Wastewater Utility Fund	335,307	335,000	335,000	335,000	-
Administrative Fee- Building Department Fund	530,574	636,376	636,376	636,376	-
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	1,591,185	(260,113)
Total General Fund Revenues	**$ 21,884,166**	**$ 22,722,388**	**$ 22,052,626**	**$ 23,982,235**	**$ 1,259,847**
Unappropriated Surplus (Fund Balance), October 1	26,278,720	27,373,218	27,634,843	26,442,878	(930,340)
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	26,577,911	(919,548)
Total General Fund Revenues and Fund Balance	**$ 48,287,127**	**$ 50,219,847**	**$ 49,822,502**	**$ 50,560,146**	**$ 340,299**

General Fund
Expenditure Summary
Fiscal Year 2026-2027

Category/Program	Actual Expenditures FY 25	Adopted Budget FY 26	Estimated Expenditures FY 26	Proposed Budget FY 27	Budget Increase/ (Decrease)
General Fund:					
City Clerk	$ 322,098	$ 388,022	$ 335,235	$ 373,319	$ (14,703)
City Manager	459,494	553,638	500,720	574,470	20,832
Code	602,359	766,820	649,165	769,388	2,568
Council	690,758	676,425	722,925	676,925	500
Finance	445,084	461,446	457,103	479,371	17,925
Fire/EMS	8,441,505	8,779,315	8,664,140	9,450,157	670,842
General Services	1,516,131	2,140,193	2,002,446	2,198,968	58,775
Information Technology	550,726	1,222,248	921,900	1,418,080	195,832
Legal	475,479	624,216	570,601	668,047	43,831
Nearshore Waters Management-Ports	21,836	140,700	76,463	60,700	(80,000)
Parks and Recreation	1,858,306	1,989,829	1,781,765	2,221,681	231,852
Planning	835,992	1,614,170	1,245,091	1,210,379	(403,791)
Police Services	2,532,134	3,136,794	3,118,018	3,282,551	145,757
Public Works	1,765,349	2,365,493	2,199,019	2,658,044	292,551
Total Expenditures	20,517,251	24,859,309	23,244,591	26,042,080	1,182,771
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	26,442,878	24,383,033	(853,264)
Total Fund Balance, Sept 30	27,769,876	25,360,538	26,577,911	24,518,066	(842,472)
TOTAL - GENERAL FUND	**$ 48,287,127**	**$ 50,219,847**	**$ 49,822,502**	**$ 50,560,146**	**$ 340,299**

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	39,982	
001-3014-513-	144	Workers' Compensation	558	
		Total Personnel Costs		326,254
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		373,319

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	408,713	
001-2002-512-	140	Payroll Taxes	31,267	
001-2002-512-	141	Retirement Benefits	54,186	
001-2002-512-	142	Group Health/Dental/Life Insurance	32,414	
001-2002-512-	144	Workers' Compensation	940	
		Total Personnel Costs		527,520
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	5,000	
001-2002-512-	375	Contingency	15,000	
		Total Materials, Supplies, Services		46,950
		Total Budget		574,470

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	95,842	
001-5012-524-	144	Workers' Compensation	10,384	
		Total Personnel Costs		704,728
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		769,388

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	459,771	
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		479,371
		Total Budget		479,371

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	4,977,906	
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	444,656	
001-7004-522-	141	Retirement Benefits	1,256,546	
001-7004-522-	142	Group Health/Dental/Life Insurance	803,431	
001-7004-522-	144	Workers' Compensation	198,599	
		Total Personnel Costs		8,515,732
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	228,505	
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		934,425
		Total Budget		9,450,157

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	119,999	
001-2520-519-	144	Workmen's Compensation	1,986	
001-2520-519-	145	Unemployment Compensation	4,000	
		Total Personnel Costs		1,110,859
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		2,198,968

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	32,012	
001-3516-519- 144	Workers' Compensation	611	
	Total Personnel Costs		383,873
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		1,418,080

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	32,181	
001-6003-514-	144	Workers' Compensation	694	
		Total Personnel Costs		521,547
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		668,047

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	174,568	
001-5006-572- 144	Workers' Compensation	45,527	
	Total Personnel Costs		1,365,897
001-5006-572- 302	Communications	3,240	
001-5006-572- 305	Travel, Conferences & Meetings	0	
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- 319	Training	0	
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		2,221,681

DEPARTMENT DESCRIPTION:

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

CITY OF MARATHON

PLANNING

Budget Worksheet
Fiscal Year 2026 - 2027

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

001-5015-515-	101	Salaries	550,348	
001-5015-515-	102	Salaries - Part time	6,300	
001-5015-515-	140	Payroll Taxes	42,584	
001-5015-515-	141	Retirement Benefits	35,563	
001-5015-515-	142	Group Health/Dental/Life Insurance	79,536	
001-5015-515-	144	Workers' Compensation	12,198	
		Total Personnel Costs		726,529
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	467,500	
001-5015-515-	385	Board/Committee Expenses	1,000	
001-5015-515-	395	Postage Expense	500	
		Total Materials, Supplies, Services		483,850
		Total Budget		1,210,379

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 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	99,479	
001-5008-519- 141	Retirement Benefits	63,137	
001-5008-519- 142	Group Health/Dental/Life Insurance	290,277	
001-5008-519- 144	Workers' Compensation	58,137	
	Total Personnel Costs		1,811,404
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		2,658,044

DEPARTMENT DESCRIPTION:

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

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.