General Fund
Revenue Summary
Fiscal Year 2025-2026

Category/Program	Actual Revenue FY 24	Adopted Budget FY 25	Estimated Revenue FY 25	Adopted Budget FY 26	Budget Increase/ (Decrease)
General Fund:			**2024 DR 420 Gross Value**	**$5,124,091,962**	
			FY 25/26 Preliminary Millage Rate:	**2.0631**	
			FY 25/26 Roll Back Millage Rate:	**2.0631**	
			Percentage (Under)/Over Rollback:	**0.00%**	
Ad Valorem Taxes (97% collection rate)	10,036,592	10,122,580	10,128,527	10,254,369	131,789
Communications Tax	508,758	522,635	489,179	491,671	(30,964)
Total Taxes	10,545,350	10,645,215	10,617,706	10,746,040	100,825
Local Business Tax (County Occupational Licenses)	49,097	53,500	49,588	50,000	(3,500)
Taxi Permits	105	1,000	-	-	(1,000)
Vacation Rental Agent Fees	47,590	36,892	24,180	48,000	11,108
Vacation Rental Permit Fees	679,550	692,888	671,358	680,000	(12,888)
FEMA FWS Review & Processing Fees	4,900	5,000	5,933	5,000	-
Planning & Zoning Fees	76,625	65,000	31,089	76,000	11,000
Commercial & Vacation Rental Fire Inspection Fees	624,559	420,000	612,919	625,000	205,000
Total License and Permits	1,482,426	1,274,280	1,395,067	1,484,000	209,720
FEMA & State Reimbursment	-	-	24,612	-	-
Marathon Middle School Fire Academy MOU	50,000	50,000	50,000	50,000	-
Miscellaneous Grants	39,000	-	-	-	-
Fire Insurance Premium Tax	403,201	-	-	-	-
Sales Tax Revenue - State Revenue Sharing	391,927	456,120	354,787	463,978	7,858
Planning Grants	-	250,000	-	75,000	(175,000)
Fuel and Motor Fuel Tax - State Revenue Sharing	477	202	487	480	278
Mobile Home License	4,215	4,100	4,299	4,215	115
Alcoholic Beverage License	19,025	18,000	19,025	19,025	1,025
Half Cent Sales Tax	2,335,026	2,511,648	2,368,487	2,373,088	(138,560)
Firefighter Supplemental Comp	10,940	9,000	11,273	10,940	1,940
Tourist Development Council Grant	203,050	203,050	256,445	154,333	(48,717)
Payment in Lieu of Taxes-Local Units	12,065	12,064	12,064	12,065	1
Total Intergovernmental Revenue	3,468,926	3,514,184	3,101,479	3,163,124	(351,060)
Key Colony Beach Fire/EMS	700,000	937,000	937,000	1,157,153	220,153
EMS Services	905,413	780,000	994,925	984,000	204,000
Recreation Program Revenue	46,689	28,000	25,139	47,000	19,000
Total Charges for Services	1,652,102	1,745,000	1,957,064	2,188,153	443,153

General Fund
Revenue Summary
Fiscal Year 2025-2026

Category/Program	Actual Revenue FY 24	Adopted Budget FY 25	Estimated Revenue FY 25	Adopted Budget FY 26	Budget Increase/ (Decrease)
Traffic Court Fines	82,000	110,000	112,963	110,000	-
Code Enforcement Fines	766,540	650,000	751,618	715,000	65,000
Local Ordinance Parking Fees & Fines	1,240,072	1,300,000	1,265,811	1,518,973	218,973
Fines - Police Local Training	8,420	8,800	10,995	8,800	-
Total Fines and Forfeits	2,097,032	2,068,800	2,141,387	2,352,773	283,973
Interest Income	885,664	875,000	882,509	875,000	-
Rents & Other	13,000	12,000	12,000	12,000	-
Fire & EMS Contributions -Private Source	-	-	1,000	-	-
Miscellaneous Revenue	33,337	50,000	24,825	50,000	-
Total Miscellaneous Revenues	932,001	937,000	920,334	937,000	-
Administrative Fee- Stormwater Utility Fund	25,000	25,000	25,000	25,000	-
Transfer from Capital Infrastructure Fund	469,997	487,287	473,803	484,309	(2,978)
Administrative Fee- Wastewater Utility Fund	335,307	335,307	335,307	335,000	(307)
Administrative Fee- Building Department Fund	480,739	553,741	559,989	636,376	82,635
Administrative Fee-Marina	25,000	25,000	25,000	25,000	-
Transfer from Impact Fee Fund (Planning Dept.)	-	480,000	134,387	345,613	(134,387)
Total Other Sources	1,336,043	1,906,335	1,553,486	1,851,298	(55,037)
Total General Fund Revenues	**$ 21,513,880**	**$ 22,090,814**	**$ 21,686,523**	**$ 22,722,388**	**$ 631,574**
Unappropriated Surplus (Fund Balance), October 1	22,535,252	24,972,758	26,254,103	27,373,218	2,400,460
Reserved Fund Balance, October 1	594,834	594,834	124,241	124,241	(470,593)
Total Fund Balance, October 1	23,130,086	25,567,592	26,378,344	27,497,459	1,929,867
Total General Fund Revenues and Fund Balance	**$ 44,643,966**	**$ 47,658,406**	**$ 48,064,867**	**$ 50,219,847**	**$ 2,561,441**

General Fund
Expenditure Summary
Fiscal Year 2025-2026

Category/Program	Actual Expenditures FY 24	Adopted Budget FY 25	Estimated Expenditures FY 25	Adopted Budget FY 26	Budget Increase/ (Decrease)
General Fund:					
City Clerk	$ 307,534	$ 358,795	$ 316,481	$ 388,022	$ 29,227
City Manager	295,641	594,466	482,468	553,638	(40,828)
Code	634,399	744,636	642,878	766,820	22,184
Council	702,054	702,425	664,373	676,425	(26,000)
Finance	428,481	448,128	444,347	461,446	13,318
Fire/EMS	7,173,713	8,155,853	8,387,677	8,779,315	623,462
General Services	1,477,229	1,566,081	1,512,215	2,140,193	574,112
Information Technology	470,122	807,937	490,864	1,222,248	414,311
Legal	433,561	603,149	493,833	624,216	21,067
Nearshore Waters Management-Ports	37,311	138,400	31,182	140,700	2,300
Parks and Recreation	2,155,162	2,207,216	1,978,694	1,989,829	(217,387)
Planning	543,130	1,713,138	759,027	1,614,170	(98,968)
Police Services	2,458,952	2,655,112	2,532,134	3,136,794	481,682
Public Works	1,148,333	1,769,931	1,831,235	2,365,493	595,562
Total Expenditures	18,265,622	22,465,267	20,567,408	24,859,309	2,394,042
Reserved Fund Balance @ September 30	124,241	594,834	124,241	124,241	(470,593)
Unreserved Fund Balance @ September 30	26,254,103	24,598,305	27,373,218	25,236,297	637,992
Total Fund Balance, Sept 30	26,378,344	25,193,139	27,497,459	25,360,538	167,399
TOTAL - GENERAL FUND	**$ 44,643,966**	**$ 47,658,406**	**$ 48,064,867**	**$ 50,219,847**	**$ 2,561,441**

CLERK

Budget Worksheet
Fiscal Year 2025 - 2026

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

001-3014-513-	101	Salaries	230,725	
001-3014-513-	104	Overtime	5,000	
001-3014-513-	140	Payroll Taxes	18,033	
001-3014-513-	141	Retirement Benefits	18,090	
001-3014-513-	142	Group Health/Dental/Life Insurance	36,543	
001-3014-513-	144	Workers' Compensation	531	
		Total Personnel Costs		308,922
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	1,510	
001-3014-513-	311	Professional Services	3,000	
001-3014-513-	318	Advertising	28,200	
001-3014-513-	341	Election Expense	33,800	
001-3014-513-	375	Contingency	4,000	
001-3014-513-	383	Ordinance Codification	5,350	
		Total Materials, Supplies, Services		79,100
		Total Budget		388,022

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 2025-2026

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

001-2002-512-	101	Salaries	393,170	
001-2002-512-	140	Payroll Taxes	30,078	
001-2002-512-	141	Retirement Benefits	52,622	
001-2002-512-	142	Group Health/Dental/Life Insurance	29,664	
001-2002-512-	144	Workers' Compensation	904	
		Total Personnel Costs		506,438
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	500	
001-2002-512-	332	Maint and Operation - Vehicles	5,000	
001-2002-512-	375	Contingency	15,000	
		Total Materials, Supplies, Services		47,200
		Total Budget		553,638

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 2025 - 2026

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

001-5012-524-	101	Salaries	460,252	
001-5012-524-	104	Overtime	48,000	
001-5012-524-	140	Payroll Taxes	38,881	
001-5012-524-	141	Retirement Benefits	29,302	
001-5012-524-	142	Group Health/Dental/Life Insurance	87,590	
001-5012-524-	144	Workers' Compensation	9,435	
		Total Personnel Costs		673,460
001-5012-524-	306	Memberships, Dues & Subscriptions	26,660	
001-5012-524-	308	Uniforms	1,600	
001-5012-524-	316	Small Tools and Equipment	3,000	
001-5012-524-	319	Training, Conferences & Related Travel	16,500	
001-5012-524-	331	Maint and Operation - Equipment	3,000	
001-5012-524-	332	Maint and Operation - Vehicles	3,000	
001-5012-524-	385	Board/Committee Expenses	39,600	
		Total Materials, Supplies, Services		93,360
		Total Budget		766,820

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 2025 - 2026

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	238,000	
001-1001-511- 319	Training	500	
001-1001-511- 375	Contingency	15,000	
	Total Materials, Supplies, Services		288,150
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		676,425

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 2025 - 2026

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	442,939	
001-4013-513-	315	Miscellaneous Expense	460	
001-4013-513-	318	Advertising	0	
001-4013-513-	319	Training	1,200	
001-4013-513-	331	Maint and Operation - Equipment	8,037	
001-4013-513-	395	Postage Expense	2,250	
001-4013-513-	396	Copier Expenses	2,250	
		Total Materials, Supplies, Services		461,446
		Total Budget		461,446

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 2025-2026

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

001-7004-522-	101	Salaries	4,715,870	
001-7004-522-	102	Salaries - Part Time	114,594	
001-7004-522-	104	Overtime	350,000	
001-7004-522-	106	Holiday Pay	200,000	
001-7004-522-	140	Payroll Taxes	411,605	
001-7004-522-	141	Retirement Benefits	1,151,353	
001-7004-522-	142	Group Health/Dental/Life Insurance	737,415	
001-7004-522-	144	Workers' Compensation	183,308	
		Total Personnel Costs		7,864,145
001-7004-522-	302	Communications	18,000	
001-7004-522-	303	Printing and Binding	2,500	
001-7004-522-	304	Office/Operating Supplies	86,000	
001-7004-522-	305	Travel, Conferences & Meetings	16,900	
001-7004-522-	306	Memberships, Dues & Subscriptions	18,000	
001-7004-522-	308	Uniforms	72,000	
001-7004-522-	311	Professional Services-Contractual	225,700	
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	5,000	
		Total Materials, Supplies, Services		915,170
		Total Budget		8,779,315

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 2025 - 2026

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

001-2520-519-	101	Salaries	780,265	
001-2520-519-	140	Payroll Taxes	59,690	
001-2520-519-	141	Retirement Benefits	47,023	
001-2520-519-	142	Group/Health/Life Insurance	101,436	
001-2520-519-	144	Workmen's Compensation	1,795	
001-2520-519-	145	Unemployment Compensation	4,000	
		Total Personnel Costs		994,209
001-2520-519-	302	Communications	72,265	
001-2520-519-	304	Office/Operating Supplies	35,900	
001-2520-519-	305	Travel, Conferences & Meetings	2,000	
001-2520-519-	306	Memberships Dues & Subscriptions	18,200	
001-2520-519-	308	Uniforms	2,000	
001-2520-519-	311	Professional Services-Contractual	249,000	
001-2520-519-	316	Small Tools	5,000	
001-2520-519-	317	Utilities	53,500	
001-2520-519-	318	Advertising	6,000	
001-2520-519-	319	Training	42,000	
001-2520-519-	321	Insurance, Bonds, & Property Taxes	561,969	
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		1,145,984
		Total Budget		2,140,193

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 2025-2026

001-3516-519- 101	Salaries	251,399	
001-3516-519- 140	Payroll Taxes	19,232	
001-3516-519- 141	Retirement Benefits	12,570	
001-3516-519- 142	Group Health/Dental/Life/Disability	29,262	
001-3516-519- 144	Workers' Compensation	578	
	Total Personnel Costs		313,041
001-3516-519- 311	Professional Services-Contractual	313,000	
001-3516-519- 316	Small Tools and Equipment	136,007	
001-3516-519- 331	Maint and Operation - Equipment	306,200	
	Total Materials, Supplies, Services		755,207
001-3516-519- 602	Computer Equipment	154,000	
	Total Capital		154,000
	Total Budget		1,222,248

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 2025-2026

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

001-6003-514-	101	Salaries	374,071	
001-6003-514-	140	Payroll Taxes	28,616	
001-6003-514-	141	Retirement Benefits	44,962	
001-6003-514-	142	Group Health/Dental/Life Insurance	29,431	
001-6003-514-	144	Workers' Compensation	636	
		Total Personnel Costs		477,716
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		624,216

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 2025 - 2026

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	115,000	
		Total Materials, Supplies, Services		140,700
		Total Budget		140,700

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 2025- 2026

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

001-5006-572- 101	Salaries	733,008	
001-5006-572- 102	Salaries - Part Time	183,980	
001-5006-572- 104	Overtime	22,500	
001-5006-572- 106	Holiday Pay	5,000	
001-5006-572- 140	Payroll Taxes	72,253	
001-5006-572- 141	Retirement Benefits	40,698	
001-5006-572- 142	Group Health/Dental/Life Insurance	159,440	
001-5006-572- 144	Workers' Compensation	42,326	
	Total Personnel Costs		1,259,205
001-5006-572- 302	Communications	3,240	
001-5006-572- 305	Travel, Conferences & Meetings	5,000	
001-5006-572- 306	Memberships, Dues & Subscriptions	17,000	
001-5006-572- 308	Uniforms	5,000	
001-5006-572- 311	Professional Services-Contractual	185,974	
001-5006-572- 316	Small Tools and Equipment	92,000	
001-5006-572- 317	Utilities	237,310	
001-5006-572- 319	Training	2,000	
001-5006-572- 330	Maintenance of Structures/Grounds	60,000	
001-5006-572- 332	Maint and Operation - Vehicles	14,000	
001-5006-572- 345	Summer Camp Activities	24,100	
001-5006-572- 380	Special Events and Activities	85,000	
	Total Materials, Supplies, Services		730,624
	Total Budget		1,989,829

DEPARTMENT DESCRIPTION:

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

PLANNING

Budget Worksheet
Fiscal Year 2025 - 2026

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

001-5015-515-	101	Salaries	545,357	
001-5015-515-	102	Salaries - Part time	6,300	
001-5015-515-	140	Payroll Taxes	42,202	
001-5015-515-	141	Retirement Benefits	39,170	
001-5015-515-	142	Group Health/Dental/Life Insurance	72,660	
001-5015-515-	144	Workers' Compensation	11,618	
		Total Personnel Costs		717,307
001-5015-515-	303	Printing and Binding	250	
	304	Office/Operating Supplies	500	
001-5015-515-	305	Travel, Conferences & Meetings	14,850	
001-5015-515-	306	Memberships, Dues & Subscriptions	3,800	
001-5015-515-	307	Land Steward Expense	350	
001-5015-515-	311	Professional Services	875,613	
001-5015-515-	385	Board/Committee Expenses	1,000	
001-5015-515-	395	Postage Expense	500	
		Total Materials, Supplies, Services		896,863
		Total Budget		1,614,170

DEPARTMENT DESCRIPTION:

To improve the quality of life of the citizens of the City of Marathon as the City grows, while balancing economic development, the preservation/conservation of natural resources and sound City fiscal policy.

POLICE

Budget Worksheet
Fiscal Year 2025 -2026

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

001-7007-521	311	Professional Services-Contractual	3,136,794	
		Total Materials, Supplies, Services	3,136,794	
		Total Budget		3,136,794

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 2025 - 2026

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

001-5008-519- 101	Salaries	1,091,880	
001-5008-519- 102	Salaries - part time	34,060	
001-5008-519- 104	Overtime Wages	18,000	
001-5008-519- 140	Payroll Taxes	87,511	
001-5008-519- 141	Retirement Benefits	55,494	
001-5008-519- 142	Group Health/Dental/Life Insurance	257,444	
001-5008-519- 144	Workers' Compensation	51,464	
	Total Personnel Costs		1,595,853
001-5008-519- 306	Memberships, Dues & Subscriptions Conference	4,000	
001-5008-519- 308	Uniforms	4,000	
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	3,000	
001-5008-519- 320	Rents and Leases	500	
001-5008-519- 330	Maintenance of Structures & Grounds	175,000	
001-5008-519- 332	Maint and Operation - Vehicles	12,000	
001-5008-519- new	Transfer to Street Maintenance Fund	550,000	
	Total Materials, Supplies, Services, Transfe		769,640
	Total Budget		2,365,493

DEPARTMENT DESCRIPTION:

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

BUILDING DEPARTMENT FUND

Building Department Fund
Fiscal Year 2025 - 2026

Category/Program	Actual FY 24	Adopted Budget FY 25	Estimated FY 25	Adopted Budget FY 26
Revenues				
Interest Income	160,364	158,243	144,530	145,000
Building Permit Fees	1,400,954	1,172,000	1,271,463	1,271,000
Building Training Fees	15,263	16,000	17,173	16,000
Unappropriated Surplus	3,857,243	3,180,541	3,664,258	3,415,561
Total Revenues	**5,433,824**	**4,526,784**	**5,097,424**	**4,847,561**
Expenses				
Personnel Costs	771,661	1,659,772	863,086	1,707,033
Materials, Supplies, & Services	436,845	253,500	258,787	289,350
Capital Outlay	80,320	-	-	-
Transfer to General Fund	480,739	611,607	559,989	636,376
Transfer to Capital Infrastructure Fund	-	32,500	-	32,500
Reserve for Future Appropriation	3,664,258	1,969,405	3,415,561	2,182,302
Total Expenses	**5,433,823**	**4,526,784**	**5,097,424**	**4,847,561**

Building Department Fund
Fiscal Year 2025-2026

	Description	Budget	
107-361-100	Interest Income	145,000	
107-322-100	Building Permit Fees	1,271,000	
107-322-200/201	Building Training Fees	16,000	
107-389-900	Unappropriated Surplus	3,415,561	
	Total Revenues		4,847,561
107-5010-524-101	Salaries	1,273,287	
107-5010-524-102	Salaries - Part Time	57,485	
107-5010-524-104	Overtime	10,000	
107-5010-524-140	Payroll Taxes	102,569	
107-5010-524-141	Retirement Benefits	64,164	
107-5010-524-142	Group Health/Dental/Life Insurance	184,236	
107-5010-524-144	Workers' Compensation	15,293	
	Total Personnel Costs		1,707,033
107-5010-524-304	Office/Operating Supplies	5,000	
107-5010-524-305	Travel, Conferences & Meetings	10,000	
107-5010-524-306	Memberships, Dues & Subscriptions	37,400	
107-5010-524-308	Uniforms	2,000	
107-5010-524-311	Professional Services-Contractual	155,000	
107-5010-524-316	Small Tools	6,000	
107-5010-524-319	Training Expense	32,000	
107-5010-524-321-01	Auto Insurance	2,100	
107-5010-524-321-02	General Liability Insurance	26,350	
107-5010-524-332	Maint and Operation - Vehicle	6,000	
107-5010-524-395	Postage	1,500	
107-5010-524-411	Communications	6,000	
107-5010-524-918	Transfer to the General Fund	636,376	
107-5010-524-919	Transfer to the Capital Infrastructure Fund	32,500	
107-5010-524-992	Reserve for Future Appropriations	2,182,302	
	Total Expenses, Transfer & Reserves		3,140,528
	Total Budget		4,847,561

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

CAPITAL INFRASTRUCTURE

Capital Infrastructure Fund
Fiscal Year 2025 - 2026

Category/Program	Actual FY 24	Adopted Budget FY 25	Estimated FY 25	Adopted Budget FY 26
Revenues				
Discretionary Sales Surtaxes	4,699,969	4,738,030	4,815,248	4,475,671
State Land Acquisition Grants	-	500,000	-	500,000
Curry Hammock Park Surcharge	42,644	50,000	45,791	45,000
Key Colony Beach Infrastructure Funds	25,000	25,000	25,000	25,000
TDC Grant - Community Park Tennis Court Resurface	-	60,000	-	-
TDC Grant - Information & Security Station	-	150,000	-	150,000
TDC Grant - 7 Mile Marina Finger Piers & Electric sign	-	502,700	-	502,700
TDC Grant -Ocean Front Park Events Tiki	-	201,495	201,495	-
TDC Grant - Sombrero Beach Playground Equipment	245,250	-	-	-
TDC Grant - Coco Plum Beach Parking	-	-	119,000	-
TDC Grant - Quay Restrooms	-	245,000	245,000	-
TDC Grant - Ocean Front Park - Dog Park	-	-	-	99,500
TDC Grant - Sombrero Beach Renourishment	-	-	-	200,000
TDC Grant - Community Park Concession/Restroom	-	-	-	300,114
FDOT LAP Grant Revenue (Bridges & 92nd st)	-	910,000	124,261	5,582,847
State Fire Marshal - Fire Rescue Boat	-	-	-	150,000
Grant - DEO Hazard Mitigation (Generators)	-	-	370,261	-
FCT Grant - 7 Mile Marina		1,488,000	-	1,488,000
Private Source Contributions	-	-	250,000	590,240
Interest Income	307,197	285,000	296,254	285,000
Transfer from Vehicle Replacement Fund	97,450	1,635,566	231,170	2,036,655
Transfer from Building Department Fund	-	32,500	-	32,500
Transfer from Impact Fee Fund	-	400,000	-	400,000
Unappropriated Surplus	5,185,971	6,643,984	6,440,263	7,514,637
Total Revenues	**10,603,481**	**17,867,275**	**13,163,742**	**24,377,864**
Expenses				
Capital Outlay	1,080,825	9,895,680	2,319,854	18,636,346
Non-Operating	3,082,393	3,329,251	3,329,251	2,683,617
Reserve for Future Appropriation	6,440,263	4,642,344	7,514,637	3,057,900
Total Expenses	**10,603,481**	**17,867,275**	**13,163,742**	**24,377,864**

Capital Infrastructure Fund
Fiscal Year 2025-2026

Account Number	Description	Budget	
Revenues			
101-312-600	Discretionary Sales Surtaxes	4,475,671	
101-334-500	State Land Acquisition Grants	500,000	
101-335-700	Curry Hammock Park Surcharge	45,000	
various	TDC grants	1,252,314	
various	Grant - FDOT LAP	5,582,847	
NEW	FCT Grant - 7 Mile Marina	1,488,000	
NEW	State Fire Marshal - Fire Rescue Boat	150,000	
101-337-101	Key Colony Beach Infrastructure Funds	25,000	
101-366-000	Private Source Contributions	590,240	
101-361-100	Interest Income	285,000	
101-381-440	Transfer from Vehicle & Equipment Replacement Fund	2,036,655	
101-381-460	Transfer from Building Department Fund	32,500	
101-381-620	Transfer from Impact Fee Fund	400,000	
101-389-900	Unappropriated Surplus	7,514,637	
	Total Revenues		24,377,864
Grant - Community Park			
101-6501-538-618	Bridge Improvements	5,820,544	
101-6501-519-602	Vehicles	2,186,655	
101-6501-519-604	Equipment	196,000	
101-6501-519-612	Buildings & Improvements - City Hall	140,000	
101-6501-522-612	Buildings & Improvements - Fire Hydrants	400,000	
101-6501-522-612	Buildings & Improvements - Marathon Fire Rescue	279,000	
101-6501-572-612	Buildings & Improvements - Recreation	2,158,000	
101-6501-572-614	Parks/Beaches Improvements	6,956,147	
101-6501-515-610	Land Acquisitions	500,000	
101-6501-519-806	Grants/Contributions-Other Government Agencies	177,833	
101-6501-519-912	Transfer to Debt Service Fund	758,217	
101-6501-519-913	Transfer to Vehicle Replacement Fund	650,000	
101-6501-519-918	Transfer to General Fund	447,567	
101-6501-519-919	Transfer to Stormwater Utility Fund	650,000	
101-6501-519-992	Reserve for Future Appropriation	3,057,900	
	Total Expenses		24,377,864

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 2025-2026
EXPENSE DETAIL WORKSHEET

Fund: Capital Infrastructure
Fund #: 101
Department # 6501

#	Computation/Explanation			FY25/26 Adopted Budget
519.601	Vehicles			
	Transport Ambulance (Replacement, ordered FY25)		289,154	
	Ambulance Rescue (Replacement)		320,658	
	Engine 15 (Replacement, ordered FY24)		1,072,909	
	Fire Boat - remaining balance due		285,934	
	Vehicle - Fire		68,000	
	Replace Vehicle #211		50,000	
	Replace Vehicle #207		50,000	
	Replace Vehicle #227		50,000	
			2,186,655	2,186,655
519.604	Equipment - (FY25 Scag & Turf Mowers & Bunker Rake)			
	Front End/Backhoe Combo		160,000	
	Large Vehicle Tire Changer		36,000	
			196,000	196,000
522.604	Equipment - Marathon Fire Rescue ($129k Mobile Radio Replacements)		229,000	229,000
519.612.05	City Hall			
	Reception Area Upgrade & Other Revisions		140,000	
			140,000	140,000
522.612.05	Station Building Capital Improvements			
	Station 14	25,000		
	Station 15	25,000		
		50,000	50,000	50,000
522.612.02	Fire Hydrant Program (Funded from Impact Fees)		400,000	400,000
612	Buildings & Improvements			
	7 Mile Marina Improvements *(FCT grant funded & TDC grant funded)*		2,000,000	
	Sombrero Beach Road Path Improvements		90,000	
	Aviation Blvd Lighting Project		68,000	
	Total Buildings & Improvements		2,158,000	2,158,000
614	Parks/Beaches Improvements			
	Ocean Front Park Dog Park		120,000	
	Ocean Front Park Pickle Ball		660,000	
	Quay Improvements -seawall, ramp, improvements		2,165,607	
	Sombrero Beach - Information & Security Station *(partially grant funded)*		300,000	
	Sombrero Beach - Renourishment - Phase 1		200,000	
	Community Park - Building/Office		500,000	
	Community Park - Building/Office/Equipment Storage		180,000	
	Community Park - Concession Stand/ Restrooms		450,000	
	Community Park - Soccer Fields		500,000	
	Community Park - Splash Pad		600,000	
	Community Park - Skate Park		1,280,540	
	Total Parks/Beaches Improvements		6,956,147	6,956,147

CITY OF MARATHON
FISCAL YEAR 2025-2026
EXPENSE DETAIL WORKSHEET

Fund: Capital Infrastructure
Fund #: 101
Department # 6501

#	Computation/Explanation		FY25/26 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	Road & Bridge Improvements		
	112th Street Bridge Project	1,953,000	
	116th Street Bridge Project	1,946,000	
	117th Street Bridge Project	1,921,544	
	92nd Street	125,000	
	Cocoplum Trail Lighting (existing trail)	60,000	
	2nd Avenue Waterfront Improvement	70,000	
		5,820,544	5,820,544
806	Grants/Contributions-Other Government Agencies		
	7 mile Bride Maintenance Contribution (1 of 30)	177,833	177,833
912	Transfer to Debt Service Fund (TD Bank & FY25 7 Mile Marina Note Payable)	758,217	758,217
913	Transfer to Vehicle Replacement Fund	650,000	650,000
918	Transfer to General Fund		
	10% of discretionary sales tax proceeds	447,567	447,567
919	Transfer to Stormwater Utility Fund	650,000	650,000
992	Reserve for Future Appropriation	3,057,900	3,057,900
			24,377,864

STREET MAINTENANCE

Street Maintenance Fund
Fiscal Year 2025-2026

Category/Program	Actual FY 24	Adopted Budget FY 25	Estimated FY 25	Adopted Budget FY 26
REVENUES				
Local Option Gas Tax	149,625	162,577	134,140	161,106
New Local Gas Tax	270,831	266,182	234,454	263,545
8th Cent Motor Fuel Tax	84,664	94,071	77,179	94,071
Gas Tax ILA with Monroe County	94,987	94,987	94,987	94,987
FDOT ILA - US1	-	13,250	13,250	53,000
Interest Income	52,036	51,598	42,255	40,000
Transfer in from General Fund	-	148,000	148,000	550,000
Miscellaneous Revenue	500	-	-	-
Unappropriated Surplus	1,467,062	734,118	1,192,722	676,008
Total Revenues	**$ 2,119,705**	**$ 1,564,783**	**$ 1,936,987**	**$ 1,932,717**
Expenses				
Personnel Costs	648,036	765,824	756,658	1,056,644
Materials, Supplies, & Services	278,947	245,800	288,021	274,800
Capital Outlay	-	216,300	216,300	118,500
Reserve for Future Appropriation	1,192,722	336,859	676,008	482,773
Total Expenses	**$ 2,119,705**	**$ 1,564,783**	**$ 1,936,987**	**$ 1,932,717**

Street Maintenance Fund
Fiscal Year 2025-2026

Account Number	Description	Budget	
Revenues			
102-312-400	Local Option Gas Tax	161,106	
102-312-420	New Local Gas Tax	263,545	
102-335-121	8th Cent Motor Fuel Tax	94,071	
102-335-490	Gas Tax ILA with Monroe County	94,987	
NEW	FDOT ILA - US1	53,000	
NEW	Transfer in from General Fund	550,000	
102-361-100	Interest Income	40,000	
102-389-900	Unappropriated Surplus	676,008	
	Total Revenues		1,932,717
Expenses			
102-5025-541-101	Salaries	750,519	
102-5025-541-104	Overtime	8,000	
102-5025-541-140	Payroll Taxes	58,027	
102-5025-541-141	Retirement Benefits	37,926	
102-5025-541-142	Group Health/Dental/Life Insurance	170,327	
102-5025-541-144	Worker's Compensation	31,845	
102-5025-541-304	Operating Supplies & Small Tools	15,000	
102-5025-541-308	Uniforms	5,000	
102-5025-541-317	Utilities	45,000	
102-5025-541-319	Training	5,000	
102-5025-541-320	Equipment Rental	2,000	
102-5025-541-321.20	General Liability Insurance	7,800	
102-5025-541-330	Maintenance of Structures/Grounds	100,000	
102-5025-541-331	Maintenance/Operations Equipment	45,000	
102-5025-541-332	Maintenance/Operations Vehicles	50,000	
102-5025-541-604	Equipment	8,500	
102-5025-541-992	Reserve for Future Appropriation	482,773	
	Total Expenses, Transfer & Reserves		1,932,717

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 2025 - 2026

Category/Program	Actual FY 24	Adopted Budget FY 25	Estimated FY 25	Adopted Budget FY 26
Revenues				
Interest Income	93,935	52,956	104,331	64,777
Transfer from Capital Infrastructure Fund	450,000	650,000	650,000	650,000
Unappropriated Surplus	2,138,855	2,682,790	2,682,790	3,205,951
Total Revenues	2,682,790	3,385,746	3,437,121	3,920,728
Expenses				
Reserve for Replacement of Vehicles	2,682,790	3,385,746	3,205,951	1,734,073
Transfer to Capital Infrastructure Fund	-	-	231,170	2,186,655
Total Expenses	2,682,790	3,385,746	3,437,121	3,920,728

Vehicle Replacement Fund
Fiscal Year 2025-2026

Account Number	Description	Budget	
Revenues			
103-361-100	Interest Income	64,777	
103-381-250	Transfer from Capital Infrastructure Fund	650,000	
103-389-900	Unappropriated Surplus	3,205,951	
	Total Revenues		3,920,728
Expenses			
103-6701-590-915	Transfer to Capital Infrastructure Fund	2,186,655	
103-6701-590-990	Reserve-Vehicle Replacement	1,734,073	
	Total Expenses		3,920,728

FUND DESCRIPTION:

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

IMPACT FEES

Impact Fees Fund
Fiscal Year 2025 - 2026

Category/Program	Actual FY 24	Adopted Budget FY 25	Estimated FY 25	Adopted Budget FY 26
Revenues				
Interest Income	129,992	127,164	134,409	130,000
Public Safety Impact Fees	59,672	45,000	62,052	60,000
Physical Environment Impact Fees	2,854	2,000	1,672	3,000
Transportation Impact Fees	98,282	70,000	94,521	98,000
Culture/Recreation Impact Fees	52,994	39,000	53,019	53,000
Conservation/Other Impact Fees	42,902	32,000	44,850	43,000
Unappropriated Surplus	3,003,815	3,321,784	3,390,511	3,646,647
Total Revenues	**3,390,511**	**3,636,948**	**3,781,034**	**4,033,647**
Expenses				
Transfer to Capital Infrastructure Fund	-	400,000	-	400,000
Transfer to Restoration Fund	-	740,000	-	900,000
Transferto General Fund	-	480,000	134,387	345,613
Reserve for Future Appropriation	3,390,511	2,016,948	3,646,647	2,388,034
Total Expenses	**3,390,511**	**3,636,948**	**3,781,034**	**4,033,647**

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Impact Fees Fund
Fiscal Year 2025-2026

	Description	Budget	
104-361-100	Interest Income	130,000	
104-324-110/120	Public Safety Impact Fees	60,000	
104-324-210/220	Physical Environment Impact Fees	3,000	
104-324-310/320	Transportation Impact Fees	98,000	
104-324-610/620	Culture/Recreation Impact Fees	53,000	
104-324-710/720	Conservation/Other Impact Fees	43,000	
104-389-900	Unappropriated Surplus	3,646,647	
	Total Revenues		4,033,647
104-5030-519-901	Transfer to General Fund	345,613	
104-5030-519-925	Transfer to Restoration Fund	900,000	
104-5030-519-915	Transfer to Capital Infrastructure Fund	400,000	
104-5030-519-990	Reserve-Public Safety Impact Fees	254,632	
104-5030-519-991	Reserve-Physical Environmental Impact Fees	87,582	
104-5030-519-995	Reserve-Other Impact Fees	102,288	
104-5030-519-997	Reserve-Transportation Impact Fees	1,490,419	
104-5030-519-999	Reserve-Culture/Recreation Impact Fees	453,113	
	Total Non Operating Expenses		4,033,647
	Total Expenses		4,033,647

FUND DESCRIPTION:

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

RESTORATION FUND

Restoration Fund
Fiscal Year 2025 - 2026

Category/Program	Actual FY 24	Adopted Budget FY 25	Estimated FY 25	Adopted Budget FY 26
Revenues				
Mitigation Fees	91,556	-	54,247	-
BPAS Conservation Land Fees	-	-	5,200	-
Transfer In from Impact Fees	-	740,000	-	900,000
Interest Income	41,532	16,692	42,708	42,000
Unappropriated Surplus	958,816	940,885	1,071,124	1,110,899
Total Revenues	**1,091,904**	**1,697,577**	**1,173,279**	**2,052,899**
Expenses				
Materials, Supplies, & Services	20,780	100,000	20,780	100,000
Capital Outlay	-	1,051,985	-	1,257,314
Fund Balance - Reserved	-	88,400	41,600	41,600
Reserve for Future Appropriation	1,071,124	457,192	1,110,899	653,985
Total Expenses	**1,091,904**	**1,697,577**	**1,173,279**	**2,052,899**

Restoration Fund
Fiscal Year 2025-2026

Account Number	Description	Budget	
Revenues & Other Sources			
106-361-100	Interest Income	42,000	
NEW	Transfer In from Impact Fees	900,000	
106-389-900	Unappropriated Surplus	1,110,899	
	Total Revenues & Other Sources		2,052,899
Expenses & Other Sources			
106-0000-539-300	Restoration Project	100,000	
106-0000-539-600	Conservation Land Acquisition & Projects	1,257,314	
106-0000-539-990	Fund Bananlce - Reserve for possible refund	41,600	
106-0000-539-992	Reserve for Future Appropriation	653,985	
	Total Expenses & Other Sources		2,052,899

FUND DESCRIPTION:

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

AFFORDABLE HOUSING

Affordable Housing Fund
Fiscal Year 2025 - 2026

Category/Program	Actual FY 24	Adopted Budget FY 25	Estimated FY 25	Adopted Budget FY 26
Revenues & Fund Balances				
Affordable Housing Fee In Lieu	900,000	-	80,000	-
BPAS Fees - Afforable Housing	26,000	-	(13,000)	-
Transfer in from CDBG Fund	274,981	-	-	-
Interest Income	103,626	93,000	163,200	163,200
Fund Balance	2,812,905	3,552,662	4,113,137	4,239,857
Total Revenues & Beginning Fund Balances	**4,117,512**	**3,645,662**	**4,343,337**	**4,403,057**
Expenditures & Fund Balances				
Homebuyer Assistance Program	4,375	408,000	103,480	408,000
Buildng Permit Fee Assistance Program	-	50,000	-	50,000
Fund Balance - Non Spendable (outstanding loans & land)	790,000	780,000	790,000	890,000
Fund Balance - Reserved (possible refund to donor)	-	234,000	234,000	91,000
Fund Balance - Spendable *(i.e. Reserve for future appropriation)*	3,323,137	2,173,662	3,215,857	2,964,057
Total Expenditures & Ending Fund Balances	**4,117,512**	**3,645,662**	**4,343,337**	**4,403,057**

Affordable Housing Fund
Fiscal Year 2025-2026

Account Number	Description	Budget	
Revenues			
105-361-100	Interest Revenue	163,200	
105-331-900	Unappropriated Surplus	4,239,857	
	Total Revenues		4,403,057
Expenses			
105-5015-554-311-01	Home buyer Assistance Program	408,000	
105-5015-554-311-02	Building Permit Fee Assistance Program	50,000	
105-389-992	Fund Balance - Non Spendable	890,000	
105-389-992	Fund Balance - Reserved (possible refund to donor)	91,000	
105-389-992	Reserve for Future Appropriation	2,964,057	
	Total Expenses		4,403,057

DEBT SERVICE

Debt Service Fund
Fiscal Year 2025 - 2026

Category/Program	Actual FY 24	Adopted Budget FY 25	Estimated FY 25	Adopted Budget FY 26
Revenues				
Transfer from Capital Infrastructure Fund	1,512,396	1,377,615	1,377,615	758,217
Total Revenues	**1,512,396**	**1,377,615**	**1,377,615**	**758,217**
Expenses				
Debt Service - TD bank bond	765,983	759,615	759,615	758,217
Debt Service - 7 Mile Marina Note Payable	760,000	618,000	618,000	-
Total Expenses	**1,525,983**	**1,377,615**	**1,377,615**	**758,217**

Debt Service Fund
Fiscal Year 2025-2026

Account Number	Description	Budget	
Revenues			
210-381-250	Transfer from Capital Infrastructure Fund	758,217	
	Total Revenues		758,217
Expenses			
210-6190-517-702	Debt Service - TD Bank Bond	758,217	
	Total Expenses		758,217

FUND DESCRIPTION:

The Debt Service Fund is used to account for the payment of principal, interest and expenditures on long term debt other than debt payable from the operations of the Proprietary Funds.

MARINA

Marina Enterprise Fund
Fiscal Year 2025 - 2026
Budgeted Revenues, Expenditures and Changes in Cash Position

	Actual FY24	Adopted Budget FY25	Estimated FY25	Adopted Budget FY26
Unrestricted Net Position, Beginning	783,962	604,874	600,321	832,286
Operating Revenues				
Seawall	125,627	107,219	128,916	134,073
Dinghy	99,743	103,472	80,304	83,516
Moorings	780,562	876,453	921,869	958,744
Parking	10,653	10,717	11,974	12,453
Storage Units	25,999	25,626	25,137	26,142
Pump Outs	10,850	12,522	10,766	11,197
Marina Sales	20,327	22,083	20,582	21,405
Miscellaneous Revenue	24,723	28,492	21,401	22,257
Laundry Machines	51,304	61,479	56,043	61,479
Total Operating Revenues	1,149,788	1,248,063	1,276,992	1,331,266
Operating Expenditures				
Personnel Costs	736,424	825,578	829,983	872,442
Materials, Supplies, & Services	534,436	530,344	530,338	512,234
Total Operating Expenditures	1,270,860	1,355,922	1,360,321	1,384,676
Non Operating Revenues (Expenses)				
Interest Income	31,686	28,000	24,594	31,000
Generator Grant Reimbursment	-	216,399	216,399	-
CVA Grant - Operations & Maintenance for Vessel Pump-out	21,959	30,700	17,089	22,000
FEMA & State of Florida Irma Reimbursement	-	-	118,153	-
Capital Outlay	(86,181)	(35,400)	(25,250)	(25,400)
Total Non Operating Revenue (Expense)	(32,536)	239,699	350,985	27,600
Income (loss) Before Transfers and Capital Contributions	(153,608)	131,840	267,656	(25,810)
Transfers and Capital Contributions				
Transfer to 7 mile marina (to be repaid in the future)	(5,033)	(31,735)	(10,691)	(10,463)
Transfer to General Fund	(25,000)	(25,000)	(25,000)	(25,000)
Total Change in Cash Position	(183,641)	75,105	231,965	(61,273)
Unrestricted Net Position, Ending	600,321	679,979	832,286	771,013

Budget Worksheet
Fiscal Year 2025 - 2026

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

		OPERATING EXPENDITURES		
410-8011-575-	101	Salaries	598,092	
410-8011-575-	102	Salaries - Part Time	23,607	
410-8011-575-	104	Salaries-Overtime	9,600	
410-8011-575-	106	Holiday Pay	4,696	
410-8011-575	140	Payroll Taxes	48,654	
410-8011-575	141	Retirement Benefits	42,538	
410-8011-575-	142	Group Health/Dental/Life Insurance	116,366	
410-8011-575-	144	Workers' Compensation	27,389	
410-8011-575-	145	Unemployment Compensation	1,500	
		Total Personnel Costs		872,442
410-8011-575-	302	Communications	24,605	
410-8011-575-	304	Office/Operating Supplies	24,550	
410-8011-575-	306	Memberships, Dues & Subscriptions	8,820	
410-8011-575-	308	Uniforms	600	
410-8011-575-	311	Professional Services-Contractual	105,500	
410-8011-575-	316	Small Tools and Equipment	1,850	
410-8011-575-	317	Utilities	111,000	
410-8011-575-	318	Advertising	2,900	
410-8011-575-	321	Insurance, Bonds, & Property Taxes	98,319	
410-8011-575-	329	Maintenance of Buildings	22,600	
410-8011-575-	330	Maintenance of Structures/Grounds	6,045	
410-8011-575-	331	Maint and Operation - Equipment	87,575	
410-8011-575-	332	Maint and Operation - Vehicles	2,000	
410-8011-575-	375	Contingency	10,000	
410-8011-575-	380	Special Events & Activities	2,550	
410-8011-575-	395	Postage Expense	200	
410-8011-575-	396	Copier Expenses	3,120	
		Total Materials, Supplies, Services		512,234
410-8011-575-	612	Capital Outlay - Buildings & Improvements	20,000	
410-8011-575-	604	Capital Outlay - Equipment	4,000	
410-8011-575-	602	Capital Outlay - Computer Equipment	1,400	
		Total Capital Outlay		25,400
410-8011-575-	917	Transfer to 7 Mile Marina	10,463	
410-8011-575-	918	Transfer to General Fund	25,000	
		Total Non-Operating		35,463
		Total Budget		1,445,539

DEPARTMENT DESCRIPTION:

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

7 MILE MARINA

7 Mile Marina Enterprise Fund
Fiscal Year 2025 - 2026
Budgeted Revenues, Expenditures and Changes in Cash Position

	Actual FY24	Adopted Budget FY25	Estimated FY25	Adopted Budget FY26
Unrestricted Net Position, Beginning	-	-	-	-
Operating Revenues				
Seawall	-	-	-	-
Marina Sales	-	-	-	-
Rents - Pigeon Key	12,000	12,000	12,000	12,000
Miscellaneous Revenue	-	-	-	-
Total Operating Revenues	12,000	12,000	12,000	12,000
Operating Expenditures				
Personnel Costs	-	-	-	-
Materials, Supplies, & Services	6,026	43,735	2,019	22,463
Total Operating Expenditures	6,026	43,735	2,019	22,463
Non Operating Revenues (Expenses)				
Interest Income	-	-	-	-
Capital Outlay	(11,007)	-	(20,672)	-
Total Non Operating Revenue (Expense)	(11,007)	-	(20,672)	-
Income (loss) Before Transfers and Capital Contributions	(5,033)	(31,735)	(10,691)	(10,463)
Transfers and Capital Contributions				
Transfer from Capital Infrastructure Fund	-	-	-	-
Transfer from Marina Fund	5,033	31,735	10,691	10,463
Total Change in Cash Position	-	-	-	-
Unrestricted Net Position, Ending	-	-	-	-

Budget Worksheet
Fiscal Year 2025 - 2026

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

OPERATING EXPENDITURES				
410-8011-575-	302	Communications	6,000	
410-8011-575-	304	Office/Operating Supplies	2,750	
410-8011-575-	316	Small Tools and Equipment	1,500	
410-8011-575-	317	Utilities	3,800	
410-8011-575-	321	Insurance	3,413	
410-8011-575-	330	Maintenance of Structures/Grounds	5,000	
410-8011-575-	331	Maint and Operation - Equipment	0	
		Total Materials, Supplies, Services		22,463
		Total Budget		22,463

DEPARTMENT DESCRIPTION:

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

STORMWATER

Stormwater Utility Enterprise Fund
Fiscal Year 2025 - 2026
Budgeted Revenues, Expenditures and Changes in Cash Position

	Actual FY24	Adopted Budget FY25	Estimated FY25	Adopted Budget FY26
Cash & Cash Equivalents, Beginning	464,660	227,709	240,093	563,509
Operating Expenditures				
Personnel Costs	140,674	104,806	141,621	140,357
Materials, Supplies, & Services	60,201	154,653	40,527	162,153
Total Operating Expenditures	200,875	259,459	182,148	302,510
Non Operating Revenues (Expenses)				
Interest Income	17,308	20,500	20,765	20,750
Assessments: Non Ad Valorem	1,087,381	1,033,000	1,103,760	1,010,000
Grant Revenue Stewardship projects	156,424	3,455,950	2,586,106	401,951
Grant Revenue ARPA	-	1,723,710	1,723,710	-
Grant Revenue - FL Resiliancy	-	-	-	1,207,685
Capital Outlay	(92,820)	(5,179,660)	(4,360,051)	(1,609,636)
Debt Service & fees	(1,816,985)	(1,193,726)	(1,193,726)	(1,149,626)
Total Non Operating Revenue (Expenses)	(648,692)	(140,226)	(119,436)	(118,876)
Transfers and Capital Contributions				
Transfer in from Capital Infrastructure	650,000	650,000	650,000	650,000
Transfer out to General Fund	(25,000)	(25,000)	(25,000)	(25,000)
Total Transfers and Capital Contributions	625,000	625,000	625,000	625,000
Total Change in Cash Position	(224,567)	225,314	323,416	203,614
Cash & Cash Equivalents, Ending	240,093	453,023	563,509	767,123

Budget Worksheet
Fiscal Year 2025 - 2026

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

OPERATING EXPENDITURES				
430-6910-538	101	Salaries	110,010	
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	17,574	
430-6910-538	144	Worker's Compensation	2,955	
		Total Personnel		140,357
430-6910-538	304	Operating Supplies	0	
430-6910-538	306	Memberships & Dues	200	
430-6910-538	308	Uniforms	800	
430-6910-538	311	Professional Services-Contractual	62,500	
430-6910-538	316	Small Tools & Equipment	2,000	
430-6910-538	317	Utilities	3,600	
430-6910-538	319	Training	0	
430-6910-538	321	Insurance	3,173	
430-6910-538	330	Maintenance of Structures/Grounds	40,000	
430-6910-538	331	Maintenance and Operation - Equipmen	9,700	
430-6910-538	332	Maintenance and Operation - Vehicles	40,000	
430-6910-538	411	Communications	180	
		Total Materials, Supplies, Servic		162,153
		Total Operating Expenditures		302,510
INVESTMENT IN CAPITAL ASSETS				
430-6910-538	619	Stormwater Improvements	1,609,636	
		Total Capital		1,609,636
TRANSFERS AND DEBT SERVICE				
430-6910-538	720	Debt Service	1,149,626	
430-6910-538	918	Transfer to General Fund	25,000	
				1,174,626
		Total Budget		3,086,772

WASTEWATER

Wastewater Utility Enterprise Fund
Fiscal Year 2025-2026
Budgeted Revenues, Expenditures and Changes in Cash Position

	Actual FY24	Adopted Budget FY25	Estimated FY25	Adopted Budget FY26
Cash & Cash Equivalents, Beginning	12,633,978	6,263,825	7,285,183	5,974,127
Operating Revenues				
Charges for services	8,340,907	8,740,007	8,978,929	9,607,454
Total Operating Revenues	8,340,907	8,740,007	8,978,929	9,607,454
Operating Expenditures				
Personnel Costs	2,872,757	2,594,147	2,684,666	2,804,539
Materials, Supplies, & Services	6,764,833	5,857,805	6,921,673	6,083,877
Total Operating Expenditures	9,637,590	8,451,952	9,606,338	8,888,417
Non Operating Revenues (Expenses)				
Interest Income	256,193	145,752	176,301	145,752
Assessments: Non Ad Valorem & SDC	3,259,765	2,945,813	2,910,687	2,651,232
Grant Revenues				
ACOE	1,720,000	480,000	-	-
DEP LPA0080 SA3 Expansion		5,058,189	-	6,558,189
DEP LPA0724 Deep Well, Transmission Piping & Pump Sta	112,308	3,500,000	489,552	4,877,115
CDBG	958,174	4,931,269	4,931,269	-
DEO Job Growth Grant for Public Infrastructure	-	-	-	1,300,000
Resilient Florida (SA6 Floodwall in excess of CDBG FY27)	-	1,000,000	-	-
Debt Proceeds	-	8,550,000	64,500	10,922,885
Miscellaneous Income	6,904	-	-	-
Capital Outlay	(2,292,021)	(24,826,269)	(5,008,954)	(26,589,189)
Debt Service	(7,323,174)	(3,462,748)	(3,462,748)	(3,943,762)
Total Non Operating Revenue (Expense)	(3,301,851)	(1,677,994)	100,607	(4,077,779)
Transfers and Capital Contributions				
Transfer out to General Fund	(335,307)	(335,307)	(335,307)	(335,000)
Transfer out to Repair & Replacement Fund (5% gross op rev)	(414,954)	(437,000)	(448,946)	(480,373)
Total Transfers and Capital Contributions	(750,261)	(772,307)	(784,253)	(815,373)
Total Change in Cash Position	(5,348,795)	(2,162,247)	(1,311,055)	(4,174,114)
Cash & Cash Equivalents, Ending	7,285,183	4,101,578	5,974,127	1,800,013

Budget Worksheet
Fiscal Year 2025 - 2026

Fund: Wastewater Utility
Fund #: 450
Department # 6920

OPERATING EXPENDITURES			
450-6920-535 101	Salaries	1,856,508	
450-6920-535 104	Overtime	275,000	
450-6920-535 140	Payroll Taxes	163,060	
450-6920-535 141	Retirement Benefits- City Contribution	111,649	
450-6920-535 142	Group Health/Dental/Life Insurance	335,176	
450-6920-535 144	Worker's Compensation	63,146	
	Total Personnel		2,804,539
450-6920-535 303	Community Outreach/Printings	2,000	
450-6920-535 304	Office Operating Supplies	15,000	
450-6920-535 305	Travel, Conference & Meetings	5,000	
450-6920-535 306	Memberships, Dues and Subscriptions	8,750	
450-6920-535 308	Uniforms	13,000	
450-6920-535 311	Professional Services-Contractual	879,500	
450-6920-535 313	Sludge Hauling	35,000	
450-6920-535 314	Dewatering O&M Contract	900,000	
450-6920-535 318	Advertising	1,500	
450-6920-535 319	Training	25,200	
450-6920-535 331	Maintenance and Operation - Software & Licenses	26,000	
450-6920-535 332	Maintenance and Operation - Vehicles	164,500	
450-6920-535 395	Postage	1,750	
450-6920-535 396	Copier	2,000	
450-6920-535 411	Communications	87,500	
450-6920-535 431	Utilities	658,950	
450-6920-535 432	Solid Waste Dumpster	130,000	
450-6920-535 440	Rents & Leases	52,500	
450-6920-535 452	General Liability Insurance	28,069	
450-6920-535 453	Property & Windstorm Insurance	217,501	
450-6920-535 455	Pollution Liability	0	
450-6920-535 456	Flood	66,902	
450-6920-535 457	Fuel Tank Insurance	1,581	
450-6920-535 458	Vehicle Insurance	19,524	
450-6920-535 461	Repair & Maintenance - Equipment	1,560,150	
450-6920-535 462	Repair & Maintenance - Buildings	50,000	
450-6920-535 463	Repair & Maintenance - Collection System	500,000	
450-6920-535 521	Fuel	32,000	
450-6920-535 522	Chemicals	400,000	
450-6920-535 523	Operating Supplies	100,000	
450-6920-535 991	Operational Contingency	100,000	
	Total Materials, Supplies, Services		6,083,877
	Total Operating Expenditures		8,888,417
INVESTMENT IN CAPITAL ASSETS			
450-6920-535 601	Equipment: Vehicles	115,000	
450-6920-535 602	Computer Hardware & Software	35,000	
450-6920-535 604	Equipment	175,000	
450-6920-535 619	Wastewater Improvements	26,264,189	
	Total Capital		26,589,189
NON OPERATING EXPENDITURES			
450-6920-535 720	Debt Service	3,943,762	
450-6920-535 918	Transfer to General Fund	335,000	
450-6920-535 919	Transfer to Repair & Replacement Fund	480,373	
	Total Transfers and Debt Service		4,759,135
	Total Budget		40,236,741