

CITY OF MARATHON

ADOPTED BUDGET



FISCAL YEAR

OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024

**General Fund
Revenue Summary
Fiscal Year 2023-2024**

Category/Program	Actual Revenue FY 22	Adopted Budget FY 23	Estimated Revenue FY 23	Adopted Budget FY 24	Budget Increase/ (Decrease)
<u>General Fund:</u>			2023 DR 420 Gross Value	\$4,123,440,117	
			FY 23/24 Preliminary Millage Rate:	2.4477	
			FY 23/24 Roll Back Millage Rate:	2.4477	
			Percentage (Under)/Over Rollback:	0.00%	
Ad Valorem Taxes (97% collection rate)	8,340,762	9,747,079	9,552,111	9,790,156	43,077
Communications Tax	515,499	597,203	597,203	633,426	36,223
Total Taxes	8,856,261	10,344,282	10,149,314	10,423,582	79,300
Local Business Tax (County Occupational Licenses)	48,298	32,000	48,327	48,000	16,000
Taxi Permits	3,320	-	3,320	3,300	3,300
Vacation Rental Agent Fees	32,900	25,000	32,900	35,000	10,000
Vacation Rental Permit Fees	612,685	510,000	649,727	682,060	172,060
FEMA FWS Review & Processing Fees	6,475	8,000	5,963	6,000	(2,000)
Planning & Zoning Fees	137,210	100,000	53,325	65,000	(35,000)
Commercial & Vacation Rental Fire Inspection Fees	314,152	200,000	682,087	315,000	115,000
Total License and Permits	1,155,040	875,000	1,475,649	1,154,360	279,360
FEMA & State Reimbursement	140,392	-	65,952	-	-
Marathon Middle School Fire Academy MOU	25,000	50,000	50,000	50,000	-
ARPA Funding	435,177	-	-	-	-
Miscellaneous Grants	53,427	19,500	19,500	-	(19,500)
SAFER Grant	-	-	-	593,811	593,811
Fire Insurance Premium Tax	166,081	-	-	-	-
Sales Tax Revenue - State Revenue Sharing	352,277	370,535	366,807	386,255	15,720
Planning Grants	-	480,000	-	60,000	(420,000)
Fuel and Motor Fuel Tax - State Revenue Sharing	46	35	46	46	11
Mobile Home License	5,096	4,000	5,096	5,000	1,000
Alcoholic Beverage License	18,102	17,500	17,921	18,000	500
Half Cent Sales Tax	2,517,759	2,119,811	2,146,257	2,368,226	248,415
Firefighter Supplemental Comp	7,733	9,000	7,712	9,000	-
Tourist Development Council Grant	140,000	203,050	203,050	203,050	-
Payment in Lieu of Taxes-Local Units	9,953	10,500	12,064	12,064	1,564
Total Intergovernmental Revenue	3,871,043	3,283,931	2,894,405	3,705,452	421,521
Key Colony Beach Fire/EMS	550,000	550,000	550,000	550,000	-
EMS Services	879,148	800,000	805,799	925,000	125,000

**General Fund
Revenue Summary
Fiscal Year 2023-2024**

Category/Program	Actual Revenue FY 22	Adopted Budget FY 23	Estimated Revenue FY 23	Adopted Budget FY 24	Budget Increase/ (Decrease)
Fire Watch Fees	17,343	-	-	-	-
Election Fees	3,150	-	-	-	-
Mangrove Trimming	-	60,000	-	-	(60,000)
Recreation Program Revenue	26,568	25,000	28,940	25,000	-
Total Charges for Services	1,476,209	1,435,000	1,384,739	1,500,000	65,000
Traffic Court Fines	106,388	75,000	118,018	110,000	35,000
Code Enforcement Fines	373,958	150,000	386,257	300,000	150,000
Local Ordinance Parking Fees & Fines	4,355	704,633	670,978	1,170,350	465,717
Fines - Police Local Training	8,346	8,000	7,794	8,300	300
Total Fines and Forfeits	493,047	937,633	1,183,047	1,588,650	651,017
Interest Income	44,173	20,000	391,275	435,000	415,000
Rents & Other	12,000	12,000	12,000	12,000	-
Insurance Recovery	170,504	-	6,578	-	-
Park Contributions -Private Source	26,500	-	-	-	-
Miscellaneous Revenue	91,428	25,000	51,566	50,000	25,000
Total Miscellaneous Revenues	344,605	57,000	461,419	497,000	440,000
Administrative Fee- Stormwater Utility Fund	73,613	80,680	25,000	25,000	(55,680)
Transfer from Capital Infrastructure Fund	488,832	480,404	480,404	487,287	6,883
Administrative Fee- Wastewater Utility Fund	305,937	335,307	335,307	335,307	-
Administrative Fee- Building Department Fund	475,056	520,661	417,168	553,741	33,080
Administrative Fee-Marina	62,128	71,565	25,000	25,000	(46,565)
Transfer from Impact Fee Fund (Planning Dept.)	-	-	-	480,000	480,000
Total Other Sources	1,405,566	1,488,617	1,282,879	1,906,335	417,718
Total General Fund Revenues	\$ 17,601,771	\$ 18,421,463	\$ 18,831,452	\$ 20,775,379	\$ 2,353,916
Unappropriated Surplus (Fund Balance), October 1	13,342,942	15,224,601	17,728,901	22,333,335	7,108,734
Reserved Fund Balance, October 1	823,583	823,583	592,529	592,529	(231,054)
Total Fund Balance, October 1	14,166,525	16,048,184	18,321,430	22,925,864	6,877,680
Total General Fund Revenues and Fund Balance	\$ 31,768,296	\$ 34,469,647	\$ 37,152,882	\$ 43,701,243	\$ 9,231,596

**General Fund
Expenditure Summary
Fiscal Year 2023-2024**

Category/Program	Actual Expenditures FY 22	Adopted Budget FY 23	Estimated Expenditures FY 23	Adopted Budget FY 24	Budget Increase/ (Decrease)
<u>General Fund:</u>					
City Clerk	\$ 278,134	\$ 290,510	\$ 283,787	\$ 341,244	\$ 50,734
City Manager	241,192	298,322	275,363	329,236	30,914
Code	351,399	574,494	401,224	777,597	203,103
Council	415,849	585,306	557,681	591,925	6,619
Finance	333,899	405,967	402,018	433,600	27,633
Fire/EMS	4,906,041	5,628,335	4,947,373	7,568,987	1,940,652
General Services	1,046,038	1,240,889	1,160,715	1,460,414	219,525
Information Technology	421,496	703,701	658,557	739,019	35,318
Legal	339,066	530,462	326,576	589,123	58,661
Nearshore Waters Management-Ports	56,757	63,600	63,032	119,400	55,800
Parks and Recreation	1,572,534	2,014,910	1,735,124	2,276,659	261,749
Planning	475,466	1,385,517	523,476	1,402,978	17,461
Police Services	2,129,773	2,215,834	2,215,128	2,529,891	314,057
Public Works	486,887	1,332,306	676,964	1,431,091	98,785
Total Expenditures	13,054,531	17,270,153	14,227,018	20,591,164	3,321,011
Reserved Fund Balance @ September 30	984,864	431,248	592,529	592,529	161,281
Unreserved Fund Balance @ September 30	17,728,901	16,768,246	22,333,335	22,517,550	5,749,304
Total Fund Balance, Sept 30	18,713,765	17,199,494	22,925,864	23,110,079	5,910,585
TOTAL - GENERAL FUND	\$ 31,768,296	\$ 34,469,647	\$ 37,152,882	\$ 43,701,243	\$ 9,231,596

CITY OF MARATHON

CLERK



Budget Worksheet Fiscal Year 2023 - 2024

Fund:	<u>General - 001</u>	
Department:	<u>City Clerk</u>	
Division:	<u>City Clerk</u>	
Division #:	<u>3014</u>	

001-3014-513-	101 Salaries	<u>223,321</u>
001-3014-513-	140 Payroll Taxes	<u>17,084</u>
001-3014-513-	141 Retirement Benefits	<u>20,710</u>
001-3014-513-	142 Group Health/Dental/Life Insurance	<u>36,880</u>
001-3014-513-	144 Workers' Compensation	<u>514</u>

Total Personnel Costs	298,509
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001-3014-513-	303 Printing of City Materials	<u>50</u>
001-3014-513-	304 Office/Operating Supplies	<u>650</u>
001-3014-513-	305 Travel, Conferences & Meetings	<u>200</u>
001-3014-513-	306 Memberships, Dues & Subscriptions	<u>1,435</u>
001-3014-513-	311 Professional Services	<u>3,000</u>
001-3014-513-	316 Small Tools	<u>200</u>
001-3014-513-	318 Advertising	<u>28,200</u>
001-3014-513-	375 Contingency	<u>4,000</u>
001-3014-513-	383 Ordinance Codification	<u>5,000</u>

Total Materials, Supplies, Services	42,735
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Total Budget	341,244
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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 2023-2024**

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

001-2002-512-	101 Salaries	217,211	
001-2002-512-	140 Payroll Taxes	16,617	
001-2002-512-	141 Retirement Benefits	43,442	
001-2002-512-	142 Group Health/Dental/Life Insurance	14,966	
001-2002-512-	144 Workers' Compensation	500	
Total Personnel Costs			292,736
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	
Total Materials, Supplies, Services			36,500
Total Budget			329,236

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 2023 - 2024

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

001-5012-524-	101 Salaries	489,733	
001-5012-524-	104 Overtime	24,150	
001-5012-524-	140 Payroll Taxes	39,312	
001-5012-524-	141 Retirement Benefits	29,152	
001-5012-524-	142 Group Health/Dental/Life Insurance	102,583	
001-5012-524-	144 Workers' Compensation	10,337	
Total Personnel Costs			695,267
001-5012-524-	306 Memberships, Dues & Subscriptions	26,630	
001-5012-524-	308 Uniforms	1,600	
001-5012-524-	316 Small Tools and Equipment	1,000	
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	30,600	
Total Materials, Supplies, Services			82,330
Total Budget			777,597

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 2023 - 2024

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	173,500	
001-1001-511- 319 Training	500	
001-1001-511- 375 Contingency	10,000	
Total Materials, Supplies, Services		218,650
001-1001-511- 805 Grants/Contributions-Local Organizations	100,000	
001-1001-511- 806 Grants/Contributions-Other Govt Agencies	160,000	
Total Grants and Aids		260,000
Total Budget		591,925

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.

CITY OF MARATHON

FINANCE



Budget Worksheet Fiscal Year 2023 - 2024

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	415,093	
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			433,600
Total Budget			433,600

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 2023-2024**

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

001-7004-522-	101 Salaries	4,140,024
001-7004-522-	102 Salaries - Part Time	197,124
001-7004-522-	104 Overtime	275,000
001-7004-522-	106 Holiday Pay	133,600
001-7004-522-	140 Payroll Taxes	363,050
001-7004-522-	141 Retirement Benefits	711,034
001-7004-522-	142 Group Health/Dental/Life Insurance	672,145
001-7004-522-	144 Workers' Compensation	258,029

Total Personnel Costs	6,750,006
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001-7004-522-	302 Communications	18,000
001-7004-522-	303 Printing and Binding	1,500
001-7004-522-	304 Office/Operating Supplies	86,000
001-7004-522-	305 Travel, Conferences & Meetings	12,200
001-7004-522-	306 Memberships, Dues & Subscriptions	4,375
001-7004-522-	308 Uniforms	59,950
001-7004-522-	311 Professional Services-Contractual	231,736
001-7004-522-	316 Small Tools and Equipment	53,000
001-7004-522-	317 Utilities	51,000
001-7004-522-	319 Training Expense	24,000
001-7004-522-	329 Maintenance of Buildings	69,000
001-7004-522-	331 Maint and Operation - Equipment	7,500
001-7004-522-	332 Maint and Operation - Vehicles	192,000
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	818,981
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Total Budget	7,568,987
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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 2023 - 2024

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

001-2520-519-	101	Salaries	383,157	
001-2520-519-	140	Payroll Taxes	29,312	
001-2520-519-	141	Retirement Benefits	24,979	
001-2520-519-	142	Group/Health/Life Insurance	59,110	
001-2520-519-	144	Workmen's Compensation	881	
001-2520-519-	145	Unemployment Compensation	4,000	
Total Personnel Costs				501,439
001-2520-519-	302	Communications	90,265	
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	12,000	
001-2520-519-	308	Uniforms	2,000	
001-2520-519-	311	Professional Services-Contractual	199,700	
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	5,000	
001-2520-519-	321	Insurance, Bonds, & Property Taxes	483,960	
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	29,000	
Total Materials, Supplies, Services				958,975
Total Budget				1,460,414

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.

CITY OF MARATHON

INFORMATION TECHNOLOGY



Budget Worksheet
Fiscal Year 2023-2024

001-3516-519- 101 Salaries	83,641	
001-3516-519- 140 Payroll Taxes	6,399	
001-3516-519- 141 Retirement Benefits	4,182	
001-3516-519- 142 Group Health/Dental/Life/Disability	14,766	
001-3516-519- 144 Workers' Compensation	192	
Total Personnel Costs		109,180
001-3516-519- 311 Professional Services-Contractual	282,834	
001-3516-519- 316 Small Tools and Equipment	65,500	
001-3516-519- 331 Maint and Operation - Equipment	241,505	
Total Materials, Supplies, Services		589,839
001-3516-519- 602 Computer Equipment	40,000	
Total Capital		40,000
Total Budget		739,019

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 2023-2024**

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

001-6003-514-	101 Salaries	<u>345,242</u>	
001-6003-514-	140 Payroll Taxes	<u>26,411</u>	
001-6003-514-	141 Retirement Benefits	<u>41,786</u>	
001-6003-514-	142 Group Health/Dental/Life Insurance	<u>28,597</u>	
001-6003-514-	144 Workers' Compensation	<u>587</u>	
	Total Personnel Costs		442,623
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>130,000</u>	
	Total Materials, Supplies, Services		146,500
	Total Budget		589,123

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 2023 - 2024

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>29,100</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>
001-8010-579-	612 Buildings & Improvements	<u>80,000</u>
Total Materials, Supplies, Services		119,400
 Total Budget		 119,400

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 2023- 2024

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

001-5006-572- 101 Salaries	700,207	
001-5006-572- 102 Salaries - Part Time	149,733	
001-5006-572- 104 Overtime	10,000	
001-5006-572- 140 Payroll Taxes	65,785	
001-5006-572- 141 Retirement Benefits	40,837	
001-5006-572- 142 Group Health/Dental/Life Insurance	161,517	
001-5006-572- 144 Workers' Compensation	39,236	

Total Personnel Costs		1,167,315
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001-5006-572- 302 Communications	3,240	
001-5006-572- 305 Travel, Conferences & Meetings	5,000	
001-5006-572- 306 Memberships, Dues & Subscriptions	10,000	
001-5006-572- 308 Uniforms	5,000	
001-5006-572- 311 Professional Services-Contractual	572,894	
001-5006-572- 316 Small Tools and Equipment	75,500	
001-5006-572- 317 Utilities	287,310	
001-5006-572- 319 Training	2,000	
001-5006-572- 330 Maintenance of Structures/Grounds	50,000	
001-5006-572- 332 Maint and Operation - Vehicles	6,500	
001-5006-572- 345 Summer Camp Activities	22,400	
001-5006-572- 380 Special Events and Activities	69,500	

Total Materials, Supplies, Services		1,109,344
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Total Budget		2,276,659
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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 2023 - 2024

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

001-5015-515-	101 Salaries	<u>468,851</u>	
001-5015-515-	102 Salaries - Part time	<u>6,300</u>	
001-5015-515-	140 Payroll Taxes	<u>36,349</u>	
001-5015-515-	141 Retirement Benefits	<u>33,289</u>	
001-5015-515-	142 Group Health/Dental/Life Insurance	<u>87,795</u>	
001-5015-515-	144 Workers' Compensation	<u>9,994</u>	
	Total Personnel Costs		642,578
001-5015-515-	303 Printing and Binding	<u>250</u>	
	304 Office/Operating Supplies	<u>500</u>	
001-5015-515-	305 Travel, Conferences & Meetings	<u>9,000</u>	
001-5015-515-	306 Memberships, Dues & Subscriptions	<u>3,800</u>	
001-5015-515-	307 Land Steward Expense	<u>350</u>	
001-5015-515-	311 Professional Services	<u>745,000</u>	
001-5015-515-	385 Board/Committee Expenses	<u>1,000</u>	
001-5015-515-	395 Postage Expense	<u>500</u>	
	Total Materials, Supplies, Services		760,400
	Total Budget		1,402,978

DEPARTMENT DESCRIPTION:

To improve the quality of life of the citizens of the City of Marathon as the City grows, v
economic development, the preservation/conservation of natural resources and sound Ci

CITY OF MARATHON

POLICE



Budget Worksheet
Fiscal Year 2023 - 2024

Fund:	<u>General - 001</u>
Department:	<u>Public Safety</u>
Division:	<u>Police Services</u>
Division #:	<u>7007</u>

001-7007-521 311 Professional Services-Contractual	<u>2,529,891</u>
Total Materials, Supplies, Services	2,529,891

Total Budget	2,529,891
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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 2023 - 2024

Fund:	<u>General - 001</u>
Department:	<u>Public Works</u>
Division:	<u>Public Works</u>
Division #:	<u>5008</u>

001-5008-519- 101 Salaries	<u>829,603</u>
001-5008-519- 104 Overtime Wages	<u>6,000</u>
001-5008-519- 140 Payroll Taxes	<u>63,924</u>
001-5008-519- 141 Retirement Benefits	<u>46,793</u>
001-5008-519- 142 Group Health/Dental/Life Insurance	<u>185,344</u>
001-5008-519- 144 Workers' Compensation	<u>38,087</u>

Total Personnel Costs		1,169,751
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001-5008-519- 306 Memberships, Dues & Subscriptions Conference	<u>6,000</u>	
001-5008-519- 308 Uniforms	<u>1,200</u>	
001-5008-519- 311 Professional Services	<u>8,000</u>	
001-5008-519- 316 Small Tools and Equipment	<u>6,000</u>	
001-5008-519- 317 Utilities	<u>3,140</u>	
001-5008-519- 319 Training Expense	<u>2,000</u>	
001-5008-519- 320 Rents and Leases	<u>500</u>	
001-5008-519- 330 Maintenance of Structures & Grounds	<u>190,000</u>	
001-5008-519- 332 Maint and Operation - Vehicles	<u>9,500</u>	
001-5008-519- 333 Fleet Vehicle Maintenance	<u>35,000</u>	
Total Materials, Supplies, Services		261,340

Total Budget		1,431,091
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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 2023 - 2024

Category/Program	Actual FY 22	Adopted Budget FY 23	Estimated FY 23	Adopted Budget FY 24
<u>Revenues</u>				
Interest Income	10,056	3,850	99,105	69,828
Building Permit Fees	2,072,715	1,300,000	1,978,698	1,790,460
Building Permit Fee Refunds	-	-	(2,217,000)	-
Building Training Fees	18,623	16,000	17,547	16,000
Unappropriated Surplus	3,587,478	3,355,606	4,085,113	2,243,144
Total Revenues	5,688,872	4,675,456	3,963,463	4,119,432
<u>Expenses</u>				
Personnel Costs	608,757	1,497,184	663,803	1,631,264
Materials, Supplies, & Services	519,945	745,767	639,348	720,545
Capital Outlay	-	380,000	-	43,000
Transfer to General Fund	475,056	544,369	417,168	553,741
Transfer to Capital Infrastructure Fund	-	32,500	-	32,500
Reserve for Future Appropriation	4,085,113	1,475,636	2,243,144	1,138,382
Total Expenses	5,688,871	4,675,456	3,963,463	4,119,432

Building Department Fund Fiscal Year 2023-2024

	Description	Adopted Budget
107-361-100	Interest Income	69,828
107-322-100	Building Permit Fees	1,790,460
107-322-200/201	Building Training Fees	16,000
107-389-900	Unappropriated Surplus	<u>2,243,144</u>
	Total Revenues	4,119,432
107-5010-524-101	Salaries	1,206,225
107-5010-524-102	Salaries - Part Time	55,895
107-5010-524-104	Overtime	10,000
107-5010-524-140	Payroll Taxes	97,317
107-5010-524-141	Retirement Benefits	60,811
107-5010-524-142	Group Health/Dental/Life Insurance	185,916
107-5010-524-144	Workers' Compensation	<u>15,100</u>
	Total Personnel Costs	1,631,264
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	30,946
107-5010-524-308	Uniforms	1,000
107-5010-524-311	Professional Services-Contractual	600,000
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	25,500
107-5010-524-332	Maint and Operation - Vehicle	6,000
107-5010-524-395	Postage	500
107-5010-524-411	Communications	1,500
107-5010-524-601	Capital Outlay- Vehicles	28,000
107-5010-524-602	Capital Outlay- Computer HW & SW	15,000
107-5010-524-918	Transfer to the General Fund	553,741
107-5010-524-919	Transfer to the Capital Infrastructure Fund	32,500
107-5010-524-992	Reserve for Future Appropriations	<u>1,138,382</u>
	Total Expenses, Transfer & Reserves	2,488,168
	Total Budget	4,119,432

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 2023 - 2024**

Category/Program	Actual FY 22	Adopted Budget FY 23	Estimated FY 23	Adopted Budget FY 24
<u>Revenues</u>				
Discretionary Sales Surtaxes	4,888,316	4,804,044	4,859,857	4,872,867
State Land Acquisition Grants	-	500,000	-	500,000
Curry Hammock Park Surcharge	46,414	45,000	49,899	50,000
Key Colony Beach Infrastructure Funds	25,000	25,000	25,000	25,000
Boaters Improvement Fund Grant	35,000	-	-	-
TDC Grant - Community Park Amphitheater	150,000	-	-	-
TDC Grant - Sombrero Beach Playground Equipment	-	-	-	119,000
TDC Grant - Coco Plum Beach Parking	-	-	-	245,250
TDC Grant - Quay Restrooms	-	245,000	-	245,000
FDOT LAP Grant Revenue	-	-	-	787,773
Grant - American Rescue Plan Act (ARPA)	557,147	-	1,584,708	1,720,793
Grant - DEO Hazard Mitigation (Generators)	-	129,460	-	129,460
FCT Grant - Quay	-	844,800	-	844,800
FCT Grant - 7 Mile Marina	-	1,488,000	-	1,488,000
FRDAP Grants- Community Park	-	162,374	-	200,962
Private Source Contributions	46,400	-	2,650	-
Loan Proceeds	2,000,000	-	-	-
Interest Income	11,256	3,400	127,690	128,000
Miscellaneous Income	36,500	-	-	-
Transfer from Vehicle Replacement Fund	535,329	-	-	-
Transfer from Building Department Fund	-	32,500	-	32,500
Transfer from Impact Fee Fund	-	150,000	-	1,299,207
Unappropriated Surplus	3,635,608	6,425,162	3,646,475	4,987,637
Total Revenues	11,966,970	14,854,740	10,296,279	17,676,249
<u>Expenses</u>				
Capital Outlay	5,415,224	9,395,698	2,202,255	12,783,471
Non-Operating	2,905,271	3,284,220	3,106,387	3,274,787
Reserve for Future Appropriation	3,646,475	2,174,822	4,987,637	1,617,991
Total Expenses	11,966,970	14,854,740	10,296,279	17,676,249

**Capital Infrastructure Fund
Fiscal Year 2023-2024**

Account Number	Description	Adopted Budget
<u>Revenues</u>		
101-312-600	Discretionary Sales Surtaxes	4,872,867
101-334-500	State Land Acquisition Grants	500,000
101-335-700	Curry Hammock Park Surcharge	50,000
various	TDC grants	609,250
NEW	Grant - DEO Hazard Mitigation (Generators)	129,460
NEW	Grant - FDOT LAP	787,773
NEW	FCT Grant - Quay	2,332,800
NEW	FRDAP Grants- Community Park	200,962
101-337-101	Key Colony Beach Infrastructure Funds	25,000
101-361-100	Interest Income	128,000
101-381-460	Transfer from Building Department Fund	32,500
101-381-620	Transfer from Impact Fee Fund	1,299,207
101-389-900	Unappropriated Surplus	<u>4,987,637</u>
Grant - Quay	Total Revenues	17,676,249
Grant - 7 Mile Marina		
<u>Grant - Community Park</u>		
101-6501-538-618	Bridge Improvements	3,187,773
101-6501-519-602	Vehicles	186,000
101-6501-519-604	Equipment	20,000
101-6501-522-604	Equipment - Marathon Fire Rescue	100,000
101-6501-522-612	Buildings & Improvements - Marathon Fire Rescue	420,000
101-6501-519-612	Buildings & Improvements	847,198
101-6501-572-612	Buildings & Improvements - Recreation	1,535,000
101-6501-572-614	Parks/Beaches Improvements	5,422,500
101-6501-515-610	Land Acquisitions	500,000
101-6501-519-612	City Hall	565,000
101-6501-519-806	Grants/Contributions-Other Government Agencies	177,833
101-6501-519-912	Transfer to Debt Service Fund	1,509,667
101-6501-519-913	Transfer to Vehicle Replacement Fund	450,000
101-6501-519-918	Transfer to General Fund	487,287
101-6501-519-919	Transfer to Stormwater Utility Fund	650,000
101-6501-519-992	Reserve for Future Appropriation	<u>1,617,991</u>
	Total Expenses	17,676,249

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 2023-2024
EXPENSE DETAIL WORKSHEET**

Fund: Capital Infrastructure

Fund #: 101

Department # 6501

#	Computation/Explanation	FY23/24 Adopted Budget
519.601	Vehicles	
	Public Works (FY24 Cargo Van, FY23 2 trucks)	116,000
	Code Vehicles (x2)	70,000
		186,000
519.604	Equipment - FY 24 Message Board - (FY23 - Alignment Machine)	20,000
522.604	Equipment - Marathon Fire Rescue	100,000
519.612.05	City Hall	
	Air Conditioning Replacement	300,000
	Reception Area Upgrade & Other Revisions	265,000
		565,000
522.612.05	Station Building Capital Improvements	
	Station 14	10,000
	Station 15	10,000
		20,000
522.612.02	Fire Hydrant Program (Funded from Impact Fees)	400,000
612	Buildings & Improvements	
NEW	Generators (Marina & Fire Department)- Partially Grant Funded	397,198
NEW	7 Mile Marina Improvements (40% FCT grant funded or \$1,488,000)	1,500,000
519.612	33rd St Facility - Design	450,000
572.612	Grassy Key Recreation & Resources Master Plan - Birding Trail	35,000
	Total Buildings & Improvements	2,382,198
614	Parks/Beaches Improvements	
	Ocean Front Park Fitness Court Replacement	200,000
	Ocean Front Park Event Tiki	200,000
	Ocean Front Park Pickle Ball	160,000
	Coco Plum Parking Project ** TDC Funded	119,000
	Quay Improvements - Restrooms	
	(Partially Funded by TDC grant)	350,000
	Quay Improvements (40% FCT grant funded \$844,800, \$220,000 Impact Fees)	1,982,000
	7 Mile Bridge Park Improvements	600,000
	Sombrero Beach Sand Renourishment - Permitting	45,000
	Sombrero Beach - Playground Equipment ** TDC Funded	250,000
	Community Park - Metal Storage Building	50,000
	Community Park - Perimeter Lighting	300,000
	Community Park - Building/Office/Equipment Storage	500,000
	Community Park - Ball Field Refurbishment	50,000
	Community Park - Pickleball Courts	50,000
	Community Park - Fencing	50,000
	Community Park - Tennis Courts (partially grant funded)	122,550
	Community Park - Basket Ball Courts (partially grant funded)	93,950
	Community Park - Skate Park	300,000
	Total Parks/Beaches Improvements	5,422,500

**CITY OF MARATHON
FISCAL YEAR 2023-2024
EXPENSE DETAIL WORKSHEET**

Fund: Capital Infrastructure

Fund #: 101

Department # 6501

#	Computation/Explanation	FY23/24 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 92nd St Project (ARPA & Impact Fee Funded) Sombrero Road Project (ARPA & Impact Fee Funded) 112th Street Bridge Project 116th Street Bridge Project 117th Street Bridge Project	900,000 1,500,000 97,000 90,000 600,773 3,187,773
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 & 7 Mile Marina Note Payable)	1,509,667 1,509,667
913	Transfer to Vehicle Replacement Fund	450,000 450,000
918	Transfer to General Fund 10% of discretionary sales tax proceeds	487,287 487,287
919	Transfer to Stormwater Utility Fund	650,000 650,000
992	Reserve for Future Appropriation	1,617,991 1,617,991
		17,676,249

CITY OF MARATHON

STREET MAINTENANCE



Street Maintenance Fund
Fiscal Year 2023-2024

Category/Program	Actual FY 22	Adopted Budget FY 23	Estimated FY 23	Adopted Budget FY 24
<u>REVENUES</u>				
Local Option Gas Tax	279,733	181,845	157,980	162,000
New Local Gas Tax	326,170	302,800	280,831	283,420
8th Cent Motor Fuel Tax	93,143	93,272	93,272	83,641
Gas Tax ILA with Monroe County	118,734	94,987	94,988	94,988
Interest Income	3,382	2,100	31,402	30,000
FEMA/State Reimbursement	89,609	-	-	-
Miscellaneous Revenue	6,118	-	1,052	-
Unappropriated Surplus	<u>1,231,831</u>	<u>1,094,817</u>	<u>1,511,769</u>	<u>1,035,896</u>
Total Revenues	<u>\$ 2,148,720</u>	<u>\$ 1,769,821</u>	<u>\$ 2,171,294</u>	<u>\$ 1,689,945</u>
<u>Expenses</u>				
Personnel Costs	400,160	570,792	521,512	625,949
Materials, Supplies, & Services	199,389	200,000	193,921	214,000
Capital Outlay	37,402	23,000	19,965	28,000
Transfer to Future Road Repaving Reserve	50,000	50,000	50,000	50,000
Committed Funds for Future Road Repaving	300,000	350,000	350,000	400,000
Reserve for Future Appropriation	<u>1,161,769</u>	<u>576,029</u>	<u>1,035,896</u>	<u>371,996</u>
Total Expenses	<u>\$ 2,148,720</u>	<u>\$ 1,769,821</u>	<u>\$ 2,171,294</u>	<u>\$ 1,689,945</u>

**Street Maintenance Fund
Fiscal Year 2023-2024**

Account Number	Description	Adopted Budget
<u>Revenues</u>		
102-312-400	Local Option Gas Tax	162,000
102-312-420	New Local Gas Tax	283,420
102-335-121	8th Cent Motor Fuel Tax	83,641
102-335-490	Gas Tax ILA with Monroe County	94,988
102-361-100	Interest Income	30,000
102-389-900	Unappropriated Surplus	<u>1,035,896</u>
Total Revenues		1,689,945
<u>Expenses</u>		
102-5025-541-101	Salaries	441,921
102-5025-541-104	Overtime	7,500
102-5025-541-140	Payroll Taxes	34,381
102-5025-541-141	Retirement Benefits	26,067
102-5025-541-142	Group Health/Dental/Life Insurance	99,570
102-5025-541-144	Worker's Compensation	16,510
102-5025-541-304	Operating Supplies & Small Tools	6,000
102-5025-541-308	Uniforms	2,000
102-5025-541-311	Professional Services-Contractual	5,000
102-5025-541-317	Utilities	40,000
102-5025-541-319	Training	4,000
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	69,000
102-5025-541-331	Maintenance/Operations Equipment	47,200
102-5025-541-332	Maintenance/Operations Vehicles	31,000
102-5025-541-604	Equipment	28,000
102-5025-541-914	Transfer to Road Repaving Reserve	50,000
102-5025-541-992	Committed Funds for Future Road Repaving	400,000
102-5025-541-992	Reserve for Future Appropriation	<u>371,996</u>
Total Expenses, Transfer & Reserves		1,689,945

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.

CITY OF MARATHON

AFFORDABLE HOUSING



Affordable Housing Fund
Fiscal Year 2023 - 2024

Category/Program	Actual FY 22	Adopted Budget FY 23	Estimated FY 23	Adopted Budget FY 24
<u>Revenues & Fund Balances</u>				
Affordable Housing Fee In Lieu	140,000	-	160,000	-
BPAS Fees - Affordable Housing	325,000	-	(13,000)	-
Transfer in from CDBG Fund	-	983,440	944,915	-
Interest Income	4,212	2,000	28,941	39,288
Fund Balance	2,267,736	1,462,467	2,533,035	1,974,601
Total Revenues & Beginning Fund Balances	2,736,948	2,447,907	3,653,891	2,013,889
<u>Expenditures & Fund Balances</u>				
Homebuyer Assistance Program	1,200	408,000	40,400	408,000
Buildng Permit Fee Assistance Program	27,365	50,000	-	50,000
Transfer to CDBG Fund	175,348	-	693,975	-
Fund Balance - Non Spendable (outstanding loans & land)	730,000	1,190,000	720,000	740,000
Fund Balance - Reserved (possible refund to donor)	-	-	-	234,000
Fund Balance - Spendable (i.e. Reserve for future appropriation)	1,803,035	799,907	1,254,601	581,889
Total Expenditures & Ending Fund Balances	2,736,948	2,447,907	2,708,976	2,013,889

**Affordable Housing Fund
Fiscal Year 2023-2024**

Account Number	Description	Adopted Budget
<u>Revenues</u>		
105-361-100	Interest Revenue	39,288
105-331-900	Unappropriated Surplus	<u>1,974,601</u>
	Total Revenues	2,013,889
<u>Expenses</u>		
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	740,000
105-389-992	Fund Balance - Reserved (possible refund to donor)	234,000
105-389-992	Reserve for Future Appropriation	<u>581,889</u>
	Total Expenses	2,013,889

IMPACT FEES



Impact Fees Fund
Fiscal Year 2023 - 2024

Category/Program	Actual FY 22	Adopted Budget FY 23	Estimated FY 23	Adopted Budget FY 24
<u>Revenues</u>				
Interest Income	5,739	2,000	59,825	84,540
Public Safety Impact Fees	106,730	75,000	96,883	95,000
Physical Environment Impact Fees	6,257	3,400	4,197	4,000
Transportation Impact Fees	242,880	145,000	184,910	184,000
Culture/Recreation Impact Fees	95,415	63,000	86,340	86,000
Conservation/Other Impact Fees	78,345	56,000	70,766	70,000
Unappropriated Surplus	1,989,445	2,386,526	2,524,811	3,027,731
Total Revenues	2,524,811	2,730,926	3,027,731	3,551,271
<u>Expenses</u>				
Transfer to Capital Infrastructure Fund	-	150,000	-	1,299,207
Transfer to Restoration Fund	-	580,000	-	740,000
Transferto General Fund	-	-	-	480,000
Reserve for Future Appropriation	2,524,811	2,000,926	3,027,731	1,032,064
Total Expenses	2,524,811	2,730,926	3,027,731	3,551,271

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Impact Fees Fund Fiscal Year 2023-2024

	Description	Adopted Budget
104-361-100	Interest Income	84,540
104-324-110/120	Public Safety Impact Fees	95,000
104-324-210/220	Physical Environment Impact Fees	4,000
104-324-310/320	Transportation Impact Fees	184,000
104-324-610/620	Culture/Recreation Impact Fees	86,000
104-324-710/720	Conservation/Other Impact Fees	70,000
104-389-900	Unappropriated Surplus	<u>3,027,731</u>
	Total Revenues	3,551,271
104-5030-519-901	Transfer to General Fund	480,000
104-5030-519-925	Transfer to Restoration Fund	740,000
104-5030-519-915	Transfer to Capital Infrastructure Fund	1,299,207
104-5030-519-990	Reserve-Public Safety Impact Fees	123,503
104-5030-519-991	Reserve-Physical Environmental Impact Fees	76,651
104-5030-519-995	Reserve-Other Impact Fees	123,405
104-5030-519-997	Reserve-Transportation Impact Fees	574,386
104-5030-519-999	Reserve-Culture/Recreation Impact Fees	<u>134,119</u>
	Total Non Operating Expenses	3,551,271
	Total Expenses	3,551,271

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 2023 - 2024

Category/Program	Actual FY 22	Adopted Budget FY 23	Estimated FY 23	Adopted Budget FY 24
<u>Revenues</u>				
Mitigation Fees	-	-	6,859	-
BPAS Conservation Land Fees	119,600	-	(10,400)	-
Transfer In from Impact Fees	-	580,000	-	740,000
Interest Income	1,286	580	11,956	16,692
Transfer in from General Fund	-	-	396,558	-
Unappropriated Surplus	427,981	537,763	548,867	953,840
Total Revenues	548,867	1,118,343	953,840	1,710,532
<u>Expenses</u>				
Personnel Costs	-	-	-	-
Materials, Supplies, & Services	-	100,000	-	100,000
Capital Outlay	-	663,000	-	1,051,985
Fund Balance - Reserved	-	-	-	88,400
Reserve for Future Appropriation	548,867	355,343	953,840	470,147
Total Expenses	548,867	1,118,343	953,840	1,710,532

**Restoration Fund
Fiscal Year 2023-2024**

Account Number	Description	Adopted Budget
<u>Revenues & Other Sources</u>		
106-361-100	Interest Income	16,692
NEW	Transfer In from Impact Fees	740,000
106-389-900	Unappropriated Surplus	<u>953,840</u>
Total Revenues & Other Sources		1,710,532
<u>Expenses & Other Sources</u>		
106-0000-539-300	Restoration Project	100,000
106-0000-539-600	Conservation Land Acquisition & Projects	1,051,985
106-0000-539-990	Fund Bananlce - Reserve for possible refund	88,400
106-0000-539-992	Reserve for Future Appropriation	<u>470,147</u>
Total Expenses & Other Sources		1,710,532

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.

VEHICLE REPLACEMENT



**Vehicle Replacement Fund
Fiscal Year 2023 - 2024**

Category/Program	Actual FY 22	Adopted Budget FY 23	Estimated FY 23	Adopted Budget FY 24
<u>Revenues</u>				
Interest Income	4,335	6,000	37,940	52,956
Transfer from Capital Infrastructure Fund	450,000	450,000	450,000	450,000
Unappropriated Surplus	1,823,751	1,749,248	1,742,758	2,230,698
Total Revenues	2,278,086	2,205,248	2,230,698	2,733,654
<u>Expenses</u>				
Reserve for Replacement of Vehicles	1,742,758	2,205,248	2,230,698	2,733,654
Transfer to Capital Infrastructure Fund	535,328	-	-	-
Total Expenses	2,278,086	2,205,248	2,230,698	2,733,654

**Vehicle Replacement Fund
Fiscal Year 2023-2024**

Account Number	Description	Adopted Budget	
<u>Revenues</u>			
103-361-100	Interest Income	52,956	
103-381-250	Transfer from Capital Infrastructure Fund	450,000	
103-389-900	Unappropriated Surplus	<u>2,230,698</u>	
	Total Revenues		2,733,654
<u>Expenses</u>			
103-6701-590-915	Transfer to Capital Infrastructure Fund	0	
103-6701-590-990	Reserve-Vehicle Replacement	<u>2,733,654</u>	
	Total Expenses		2,733,654

FUND DESCRIPTION:

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

7 MILE MARINA



7 Mile Marina Enterprise Fund
Fiscal Year 2023 - 2024
Budgeted Revenues, Expenditures and Changes in Cash Position

	Actual FY22	Adopted Budget FY23	Estimated FY23	Adopted Budget FY24
<u>Unrestricted Net Position, Beginning</u>	-	-	-	-
<u>Operating Revenues</u>				
Seawall	-	-	-	-
Marina Sales	-	-	-	-
Rents - Pigeon Key	-	-	7,000	12,000
Miscellaneous Revenue	-	-	-	-
Total Operating Revenues	-	-	7,000	12,000
<u>Operating Expenditures</u>				
Personnel Costs	-	-	-	-
Materials, Supplies, & Services	9,300	65,735	43,444	43,735
Total Operating Expenditures	9,300	65,735	43,444	43,735
<u>Non Operating Revenues (Expenses)</u>				
Interest Income	-	-	-	-
Capital Outlay	(122,103)	(157,500)	(45,278)	-
Total Non Operating Revenue (Expense)	(122,103)	(157,500)	(45,278)	-
<u>Income (loss) Before Transfers and Capital Contributions</u>	(131,403)	(223,235)	(81,722)	(31,735)
<u>Transfers and Capital Contributions</u>				
Transfer from Capital Infrastructure Fund	-	-	-	-
Transfer from Marina Fund	131,403	223,235	81,722	31,735
Total Change in Cash Position	-	-	-	-
<u>Unrestricted Net Position, Ending</u>	-	-	-	-

Budget Worksheet
Fiscal Year 2023 - 2024

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

OPERATING EXPENDITURES			
410-8011-575-	302 Communications	7,572	
410-8011-575-	304 Office/Operating Supplies	4,250	
410-8011-575-	316 Small Tools and Equipment	2,500	
410-8011-575-	317 Utilities	7,000	
410-8011-575-	321 Insurance	3,413	
410-8011-575-	329 Maintenance of Buildings	15,000	
410-8011-575-	330 Maintenance of Structures/Grounds	2,500	
410-8011-575-	331 Maint and Operation - Equipment	1,500	
	Total Materials, Supplies, Services		43,735
410-8011-575-	612 Capital Outlay - Buildings & Improvements	0	
410-8011-575-	604 Capital Outlay - Equipment	0	
410-8011-575-	602 Capital Outlay - Computer Equipment	0	
	Total Capital Outlay		0
Total Budget			43,735

DEPARTMENT DESCRIPTION:

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

CITY OF MARATHON

DEBT SERVICE



Debt Service Fund
Fiscal Year 2023 - 2024

Category/Program	Actual FY 22	Adopted Budget FY 23	Estimated FY 23	Adopted Budget FY 24
<u>Revenues</u>				
Transfer from Capital Infrastructure Fund	1,316,439	1,525,983	1,525,983	1,509,667
Total Revenues	1,316,439	1,525,983	1,525,983	1,509,667
<u>Expenses</u>				
Debt Service - TD bank bond	791,439	765,983	765,983	770,667
Debt Service - 7 Mile Marina Note Payable	-	760,000	760,000	739,000
Debt Service - Quay Note Payable	525,000	-	-	-
Total Expenses	1,316,439	1,525,983	1,525,983	1,509,667

**Debt Service Fund
Fiscal Year 2023-2024**

Account Number	Description	Adopted Budget	
<u>Revenues</u>			
210-381-250	Transfer from Capital Infrastructure Fund	<u>1,509,667</u>	
	Total Revenues		1,509,667
<u>Expenses</u>			
210-6190-517-702	Debt Service - TD Bank Bond	770,667	
210-6190-517-733	Debt Service - 7 Mile Marina Note Payable	<u>739,000</u>	
	Total Expenses		1,509,667

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

MARINA



Marina Enterprise Fund
Fiscal Year 2023 - 2024
Budgeted Revenues, Expenditures and Changes in Cash Position

	Actual FY22	Adopted Budget FY23	Estimated FY23	Adopted Budget FY24
<u>Unrestricted Net Position, Beginning</u>	1,664,745	877,714	1,173,097	1,288,525
<u>Operating Revenues</u>				
Seawall	94,384	100,000	100,458	103,974
Dinghy	90,924	65,000	102,965	106,569
Moorings	726,544	725,000	808,379	836,672
Parking	10,825	11,000	9,293	11,204
Storage Units	19,833	22,000	24,786	25,654
Pump Outs	12,150	13,000	12,098	12,521
Marina Sales	8,423	9,500	14,229	14,727
Miscellaneous Revenue	22,541	25,000	27,356	28,313
Laundry Machines	53,897	50,000	59,400	61,479
Total Operating Revenues	1,039,521	1,020,500	1,158,964	1,201,113
<u>Operating Expenditures</u>				
Personnel Costs	488,888	662,251	619,815	777,018
Materials, Supplies, & Services	345,396	386,722	364,940	435,582
Total Operating Expenditures	834,284	1,048,973	984,755	1,212,600
<u>Non Operating Revenues (Expenses)</u>				
Interest Income	3,319	2,000	24,789	34,884
CVA Grant - Operations & Maintenance for Vessel Pump-out	30,707	30,000	30,700	30,700
Capital Outlay	(537,380)	(23,400)	(7,548)	(40,400)
Total Non Operating Revenue (Expense)	(503,354)	8,600	47,941	25,184
<u>Income (loss) Before Transfers and Capital Contributions</u>	(298,117)	(19,873)	222,150	13,697
<u>Transfers and Capital Contributions</u>				
Transfer to 7 mile marina (to be repaid in the future)	(131,403)	(223,235)	(81,722)	(31,735)
Transfer to General Fund	(62,128)	(71,565)	(25,000)	(25,000)
Total Change in Cash Position	(491,648)	(314,673)	115,428	(43,038)
<u>Unrestricted Net Position, Ending</u>	1,173,097	563,041	1,288,525	1,245,487

Budget Worksheet Fiscal Year 2023 - 2024

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

OPERATING EXPENDITURES			
410-8011-575-	101 Salaries	514,151	
410-8011-575-	102 Salaries - Part Time	33,301	
410-8011-575-	104 Salaries-Overtime	3,000	
410-8011-575-	106 Holiday Pay	4,507	
410-8011-575	140 Payroll Taxes	42,454	
410-8011-575	141 Retirement Benefits	36,703	
410-8011-575-	142 Group Health/Dental/Life Insurance	117,441	
410-8011-575-	144 Workers' Compensation	23,961	
410-8011-575-	145 Unemployment Compensation	1,500	
	Total Personnel Costs		777,018
410-8011-575-	302 Communications	21,205	
410-8011-575-	304 Office/Operating Supplies	18,300	
410-8011-575-	306 Memberships, Dues & Subscriptions	3,250	
410-8011-575-	308 Uniforms	600	
410-8011-575-	311 Professional Services-Contractual	98,633	
410-8011-575-	316 Small Tools and Equipment	1,850	
410-8011-575-	317 Utilities	97,000	
410-8011-575-	318 Advertising	3,500	
410-8011-575-	321 Insurance, Bonds, & Property Taxes	70,739	
410-8011-575-	329 Maintenance of Buildings	24,800	
410-8011-575-	330 Maintenance of Structures/Grounds	5,535	
410-8011-575-	331 Maint and Operation - Equipment	72,825	
410-8011-575-	332 Maint and Operation - Vehicles	1,400	
410-8011-575-	375 Contingency	10,000	
410-8011-575-	380 Special Events & Activities	2,750	
410-8011-575-	395 Postage Expense	75	
410-8011-575-	396 Copier Expenses	3,120	
	Total Materials, Supplies, Services		435,582
410-8011-575-	612 Capital Outlay - Buildings & Improvements	35,000	
410-8011-575-	604 Capital Outlay - Equipment	4,000	
410-8011-575-	602 Capital Outlay - Computer Equipment	1,400	
	Total Capital Outlay		40,400
410-8011-575-	917 Transfer to 7 Mile Marina	31,735	
410-8011-575-	918 Transfer to General Fund	25,000	
	Total Non-Operating		56,735
	Total Budget		1,309,735

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 2023 - 2024
Budgeted Revenues, Expenditures and Changes in Cash Position

	Actual FY22	Adopted Budget FY23	Estimated FY23	Adopted Budget FY24
<u>Cash & Cash Equivalents, Beginning</u>	498,608	582,160	534,262	565,469
<u>Operating Expenditures</u>				
Personnel Costs	94,400	113,726	113,726	125,787
Materials, Supplies, & Services	81,605	172,895	136,163	194,453
Total Operating Expenditures	176,005	286,622	249,889	320,240
<u>Non Operating Revenues (Expenses)</u>				
Interest Income	1,842	2,300	4,725	9,252
Assessments: Non Ad Valorem	1,007,376	1,000,000	1,006,454	1,007,000
Grant Revenue Stewardship projects	35,299	4,034,901	1,150,613	3,455,950
Capital Outlay	(53,603)	(4,054,901)	(1,089,855)	(3,455,950)
Debt Service & fees	(1,355,643)	(1,360,161)	(1,360,161)	(1,360,161)
Total Non Operating Revenue (Expenses)	(364,729)	(377,861)	(288,224)	(343,909)
<u>Transfers and Capital Contributions</u>				
Transfer in from Capital Infrastructure	650,000	650,000	650,000	650,000
Transfer out to General Fund	(73,613)	(80,680)	(80,680)	(80,680)
Total Transfers and Capital Contributions	576,387	569,320	569,320	569,320
Total Change in Cash Position	35,654	(95,163)	31,208	(94,829)
<u>Cash & Cash Equivalents, Ending</u>	534,262	486,997	565,469	470,640

Budget Worksheet

Fiscal Year 2023 - 2024

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

OPERATING EXPENDITURES

430-6910-538	101	Salaries	95,600	
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	17,735	
430-6910-538	144	Worker's Compensation	2,635	
Total Personnel				125,787
430-6910-538	304	Operating Supplies	0	
430-6910-538	306	Memberships & Dues	600	
430-6910-538	308	Uniforms	200	
430-6910-538	311	Professional Services-Contractual	102,500	
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	2,200	
430-6910-538	332	Maintenance and Operation - Vehicles	40,000	
430-6910-538	411	Communications	180	
Total Materials, Supplies, Service				194,453
Total Operating Expenditures				320,240

INVESTMENT IN CAPITAL ASSETS

430-6910-538	619	Stormwater Improvements	3,455,950	
Total Capital				3,455,950

TRANSFERS AND DEBT SERVICE

430-6910-538	720	Debt Service	1,360,161	
430-6910-538	918	Transfer to General Fund	80,680	
				1,440,841
Total Budget				5,217,030

CITY OF MARATHON

WASTEWATER



Wastewater Utility Enterprise Fund
Fiscal Year 2023-2024
Budgeted Revenues, Expenditures and Changes in Cash Position

	Actual FY22	Adopted Budget FY23	Estimated FY23	Adopted Budget FY24
<u>Unrestricted Cash & Cash Equivalents, Beginning</u>	12,621,450	13,273,406	12,747,064	12,210,314
<u>Operating Revenues</u>				
Charges for services	7,142,914	7,307,108	7,492,101	7,945,594
Total Operating Revenues	7,142,914	7,307,108	7,492,101	7,945,594
<u>Operating Expenditures</u>				
Personnel Costs	1,888,715	2,097,513	2,011,049	2,433,976
Materials, Supplies, & Services	4,896,767	4,999,382	4,608,452	5,431,454
Total Operating Expenditures	6,785,482	7,096,895	6,619,500	7,865,430
<u>Non Operating Revenues (Expenses)</u>				
Interest Income	33,726	20,000	240,321	266,100
Assessments: Non Ad Valorem & SDC	4,023,727	3,245,000	3,929,010	3,429,010
Grant Revenues (FDEP & ACOE)	1,990,000	7,126,189	1,990,000	6,490,000
CDBG Grant Revenue	159,405	6,259,423	-	6,259,423
DEO Job Growth Grant for Public Infrastructure	-	1,300,000	-	1,300,000
Private Source Contribution	-	132,659	-	132,659
FEMA & State of Florida Irma Reimbursement	-	1,733,270	30,228	-
Miscellaneous Income	165,240	-	31,898	-
Capital Outlay	(1,981,767)	(15,483,918)	(2,973,494)	(16,306,543)
Debt Service	(3,967,198)	(3,956,652)	(3,956,652)	(3,955,861)
Total Non Operating Revenue (Expense)	423,133	375,971	(708,689)	(2,385,212)
<u>Transfers and Capital Contributions</u>				
Transfer out to General Fund	(305,937)	(335,307)	(335,307)	(335,307)
Transfer out to Repair & Replacement Fund (5% gross op rev)	(349,014)	(365,355)	(365,355)	(397,280)
Total Transfers and Capital Contributions	(654,951)	(700,662)	(700,662)	(732,587)
Total Change in Cash Position	125,614	(114,478)	(536,750)	(3,037,635)
<u>Unrestricted Cash & Cash Equivalents, Ending</u>	12,747,064	13,158,928	12,210,314	9,172,679

Budget Worksheet

Fiscal Year 2023 - 2024

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

OPERATING EXPENDITURES

450-6920-535	101	Salaries	1,562,698	
450-6920-535	104	Overtime	275,000	
450-6920-535	140	Payroll Taxes	140,584	
450-6920-535	141	Retirement Benefits- City Contribution	91,258	
450-6920-535	142	Group Health/Dental/Life Insurance	310,062	
450-6920-535	144	Worker's Compensation	54,374	
		Total Personnel		2,433,976
450-6920-535	303	Community Outreach/Printings	2,000	
450-6920-535	304	Office Operating Supplies	8,000	
450-6920-535	305	Travel, Conference & Meetings	5,000	
450-6920-535	306	Memberships, Dues and Subscriptions	13,250	
450-6920-535	308	Uniforms	7,500	
450-6920-535	311	Professional Services-Contractual	994,500	
450-6920-535	313	Sludge Hauling	50,000	
450-6920-535	314	Dewatering O&M Contract	750,000	
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	112,000	
450-6920-535	395	Postage	700	
450-6920-535	396	Copier	2,000	
450-6920-535	411	Communications	72,500	
450-6920-535	431	Utilities	630,950	
450-6920-535	432	Solid Waste Dumpster	120,000	
450-6920-535	440	Rents & Leases	52,500	
450-6920-535	452	General Liability Insurance	38,112	
450-6920-535	453	Property & Windstorm Insurance	127,812	
450-6920-535	455	Pollution Liability	19,737	
450-6920-535	456	Flood	115,814	
450-6920-535	457	Fuel Tank Insurance	1,980	
450-6920-535	458	Vehicle Insurance	12,100	
450-6920-535	461	Repair & Maintenance - Equipment	1,066,150	
450-6920-535	462	Repair & Maintenance - Buildings	50,000	
450-6920-535	463	Repair & Maintenance - Collection System	500,000	
450-6920-535	521	Fuel	30,000	
450-6920-535	522	Chemicals	425,000	
450-6920-535	523	Operating Supplies	80,000	
450-6920-535	991	Operational Contingency	100,000	
		Total Materials, Supplies, Services		5,431,454
		Total Operating Expenditures		7,865,430

INVESTMENT IN CAPITAL ASSETS

450-6920-535	601	Equipment: Vehicles	100,000	
450-6920-535	602	Computer Hardware & Software	25,000	
450-6920-535	604	Equipment	970,000	
450-6920-535	619	Wastewater Improvements	15,211,543	
		Total Capital		16,306,543

NON OPERATING EXPENDITURES

450-6920-535	720	Debt Service	3,955,861	
450-6920-535	918	Transfer to General Fund	335,307	
450-6920-535	919	Transfer to Repair & Replacement Fund	397,280	
		Total Transfers and Debt Service		4,688,448
		Total Budget		28,860,421

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.
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- **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.
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- **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.
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