



October 1, 2009

*"Holding the Line"*

The Honorable City Council  
City of Marco Island, Florida  
50 Bald Eagle Drive  
Marco Island, Florida 34145

Gentlemen:

We are pleased to present the draft Annual Budget for Fiscal Year 2010. Much more than an accounting or control measure, the annual budget is City Council's most comprehensive expression of policy, and is prepared based on the direction of City Council during the year, at the annual goal-setting session, and in the work sessions leading to this presentation. The budget as presented is balanced and covers budgets for all of the basic services.

The budget theme is "Holding the Line," and reflects the emphasis on maintaining existing service levels with the same level of tax revenues – not the same tax rate – as adopted last year. The strategy to control spending and to balance the budget is outlined throughout the budget, and includes the following steps:

- o Financial restructuring, with financing of capital projects over the life of the project, and developing an asset depreciation system;
- o A freeze on expenditures at the FY2009 level where possible;
- o Review of the use of contracted versus in-house employees for providing services;
- o A freeze on cost of living and merit salary increases; and
- o Holding vacant a number of positions and continuing the delay of hiring of replacement employees.

The residents and businesses have invested in good government and better services, and one standard of good government is that we plan for the future while we maintain our present investment in facilities and people. This budget conservatively continues that emphasis on maintenance, stewardship, planning and improvement, and allows us – always – to be better tomorrow than we are today.

The message is somewhat lengthy, but provides critical and comprehensive information on the budget in two sections. The overview provides a quick and easily understood snapshot of the budget and spending priorities, and the revenue and departmental summaries provide the details and depth on specific proposals. This year the departmental sections also include budget-at-a-glance sheets for an easy summary of the funding issues moving forward in each department.

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## **INTRODUCTION AND OVERVIEW**

### **CITY COUNCIL GOALS**

The budget continues the emphasis on quality services in a lean organization, and generally emphasizes maintenance of the present streets, services and infrastructure of the City without expansion. We attempt to reach a balance between needs and expectations and to accomplish the vision of City Council and the seven goals adopted for the City organization this Fiscal Year:

1. Identify appropriate “Green Initiatives” for the City to pursue.
2. Identify City buildings and facilities in current and future need of repair and replacement.
3. Identify desired levels of service and associated costs.
4. Formalize professional development plans as part of the annual evaluation process for all employees.
5. Ensure continued protection of natural resources (water, beaches, wetlands, species, etc.).
6. Develop a strategy for Island leadership with local and regional boards.
7. Develop alternative revenue sources.

Budget development is also based on a number of economic and organizational assumptions shaped by the environment and the issues facing the community, as summarized below.

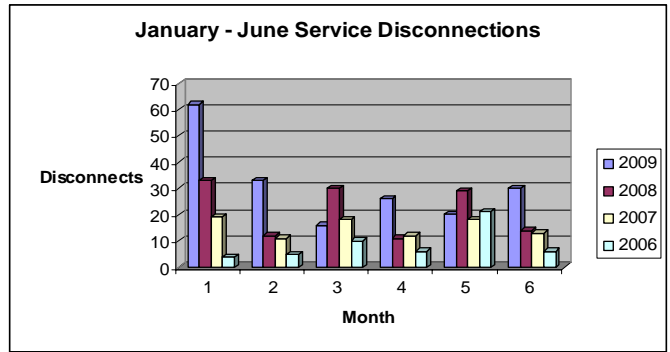
### **TRENDS AND ECONOMIC OUTLOOK**

Marco Island serves a population statistically different from the population in Collier County and in Florida, with older residents, higher education levels, and higher per capita and household incomes. This difference has resulted in a community with an expectation of quality services and less of an emphasis on schools and recreational services. The Island may be changing and although the new census is not complete, many residents comment on the growing number of families with school-age children on the Island. The schools and educational needs on Marco Island continue to change, along with a growing emphasis on recreational facilities and programs aimed toward the youth.

The local and national economies have also changed, and this change results in declining revenues during a period in which services are needed most. Local government services are often in greatest demand in a weak economy, and many cities find that there is a corresponding increase in demand for police, recreation and library services (provided by the County) as financial resources decline. The City tracks a number of financial indicators, both local and national, and a brief review of lagging indicators provides a snapshot of the Marco Island economy:

- o Home sales have been uncertain, and property values continue to decline. Marco Island may be somewhat insulated from housing issues experienced in other parts of the country, as many of the properties in foreclosure are investment properties instead of owner-occupied homes, but interest rates are down, impacting the income of a number of residents, and short-sales, foreclosures and reduced income potential continue to impact the property owners on the Island.

- Utility system late payments and cut-offs remain high. The Finance Department reports that, although disconnections are often inconsistent, disconnections have trended up over the past two years. In January and February of 2009 disconnections were almost double the rate of the previous year. A period of high disconnections may not in itself be unusual, and may simply indicate frequent rental turnover. This data is monitored by the City for trends and information.



- Another indicator is the number of accounts that are slow in paying. Between January and June of 2009, the number of accounts exceeding 30 days to pay was approximately 17% higher than in 2008. This information may also be an indicator of economic difficulties, or may reflect a lagging rental market in the community. This data is monitored by the City for trends and information.

## THE CONSOLIDATED BUDGET

The issues facing the local and national economy support the development of a conservative budget, with little expansion in services or projects. Overall the combined budget for the City is as follows:

Description - Revenues	FY 2009 Total	FY 2010 Total
General Fund Operations	\$16,374,800	\$20,687,219
Water/Sewer Utility	72,977,912	45,384,476
Capital Projects	3,387,600	3,887,000
Debt Service Fund	2,661,917	2,649,650
Building Services	1,506,863	1,154,418
Electric Franchise	1,422,000	-
Recreation Enterprise	417,621	404,230
Self-Insurance Fund	1,413,033	1,467,550
Hideaway Beach Tax District	2,949,300	\$3,307,252
Net Use of (Deposit to) Cash	(5,700,702)	-
Spending Cap Adjustment	-	1,518,062
<b>Total</b>	<b>\$97,410,344</b>	<b>\$80,459,857</b>

## GENERAL FUND BUDGET HIGHLIGHTS

Greater detail is provided in the Revenue and Departmental Summaries of this Message, but in brief:

- Revenues maintain current service levels, plus extraordinary expenses.
- Expenditures are limited:
  - Salary increases generally have not been funded.
  - Limited staff changes, with 3 new positions and an upgrade to an existing position:
    - Addition of a staff accountant and budget analyst in Finance,
    - A Code Clerk or Officer in Code Compliance,
    - Upgrade of the environmental services specialist to full-time status.
  - Operations and maintenance expenses remain frozen at the FY 2009 level, with very limited exceptions.
  - Funding continues for community events.
  - Finances are restructured in this budget.

- i. Funding for capital projects is linked to the life of the asset.
- ii. An asset depreciation account is under development for replacement and repair of capital assets.

**UTILITIES FUND BUDGET HIGHLIGHTS**

Greater detail is provided in the Budget Summary section of this Message, but in brief:

- 1. The utility rate increase under discussion has been budgeted.
- 2. Expenses emphasize maintenance without expansion.
  - a. Funding for a Maintenance Mechanic has been added to serve the growing number of lift stations.
  - b. Several CIP projects have been deferred and no new CIP projects have been budgeted.

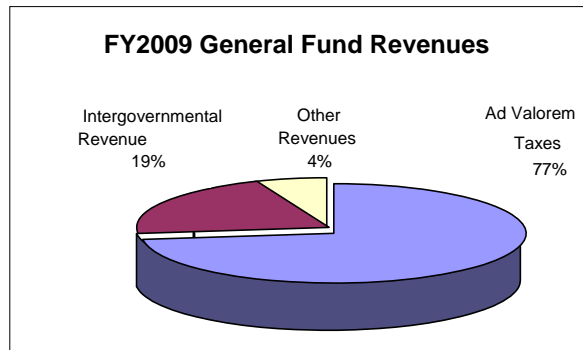
**REVENUE AND DEPARTMENTAL SUMMARIES**

**REVENUES**

The new budget has been developed below both the Spending Cap and the maximum millage rate adopted by City Council, with an ad valorem property tax rate of 1.6518 mils. Property values in the City have declined by about 10.4%, as estimated by Collier County, and the State of Florida has reduced the revenues from sales and gasoline taxes collected locally and shared with local governments by 8.6% or \$190,000. The City also receives a distribution, based on population, of Collier County’s one-half percent local option sales tax. This is our second largest revenue source and is projected to be 7.8% below last year due to the poor economy and increases in total Collier County population. In addition, interest income has been reduced by \$100,000 based on lower interest rates.

**AD VALOREM RATE FOR GENERAL FUND**

Ad valorem property taxes continue to be the major financing source for operations of the City’s General Fund, and property taxes represent 77% of total General Fund revenues; more importantly, that one source has represented in recent years almost all of our revenue increases. Since 1994, owners of homesteaded properties have been protected against increases in the tax valuations of their homes by the “Save Our Homes” constitutional amendment. That amendment limits the annual increase in tax valuations of homesteaded properties to the lower of 3% or the rate of inflation. For this budget year, the State has determined the rate of inflation for this purpose to be 0.001% (one-tenth of one percent).



The allocation of property taxes for property owners in Marco Island changed with incorporation and over the past 10 years. Before incorporation city services were provided through a Municipal Services District administered through Collier County, and the millage rate for a City resident included the fire district and MSTU taxes plus County, school district, water management district, and related taxes. In 2009 the City's tax rate is 14% of the total taxes paid on property on Marco Island. The property tax rate history, including the adopted millage rate for the year 2010 (Fiscal Year 2009-10) is as follows:

CITY OF MARCO ISLAND, FLORIDA										
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS										
Fiscal Year Ended	Direct		Collier County Operating	Collier School Board	Mosquito Control	South FL Water Mgmt.	Water Pollution Control	Big Cypress Basin	Collier County Other	TOTAL LEVY
	City Operating	City Debt Service								
1999	2.1112	--	3.5510	8.5100	0.1953	0.2840	0.0413	0.2780	--	<b>14.9708</b>
2000	1.6500	--	3.5058	7.7600	0.1923	0.2840	0.0355	0.2780	--	<b>13.7056</b>
2001	1.5087	--	3.5028	7.7220	0.1748	0.2840	0.0445	0.2780	--	<b>13.5148</b>
2002	1.7437	--	3.8772	7.2310	0.1465	0.2840	0.0420	0.2425	--	<b>13.5669</b>
2003	1.6900	--	3.8772	6.9110	0.1167	0.2840	0.0347	0.2425	--	<b>13.1561</b>
2004	1.6200	--	3.8772	6.5240	0.1051	0.2840	0.0347	0.2425	0.2500	<b>12.9375</b>
2005	1.5400	0.0460	3.8772	6.2200	0.0962	0.2840	0.0347	0.2425	0.2500	<b>12.5906</b>
2006	1.2925	0.0950	3.8772	5.9730	0.0830	0.2840	0.0347	0.2425	0.2500	<b>12.1319</b>
2007	1.2445	0.0736	3.7290	5.5250	0.0680	0.2840	0.0320	0.2425	0.2500	<b>11.4486</b>
2008	1.2048	0.0785	3.1469	5.3510	0.0635	0.2549	0.0280	0.2265	0.3742	<b>10.7283</b>
2009	1.3917	0.0849	3.2969	4.9090	0.0635	0.2549	0.0293	0.2265	0.2329	<b>10.4896</b>
2010	1.6518	0.0955	3.5645	5.2390	0.0720	0.2549	0.0293	0.2265	0.2500	<b>11.3835</b>

Today, residents in the Marco Island area, outside of the City limits, receive limited services and pay for fire district and municipal service districts with higher taxes than paid by City residents for the full range of City services.

## EXPENDITURES

Spending has remained conservative again this year and under the Spending Cap.

## THE SPENDING CAP

The Spending Cap for Fiscal Year 2009 was \$19,838,498. With the 3% annual increase and the cost of living increase (C.O.L.A. at October 2008) of 5.8% allowed by City Charter, the Spending Cap for Fiscal Year 2010 has been determined to be \$21,618,805. The budget for Fiscal Year 2010 is \$426,997 lower than the Spending Cap.

Council adopted a re-appropriation ordinance that increased spending in FY 2009 by \$532,798 to adjust and compensation for losses under the Spending Cap. The funds used in this adjustment are available for the City's reserves if unused.

The 5.8% C.O.L.A. increase is based on the Federal Government Cost of Living Index for the twelve months ending October 2008. Budget policy is to use the 12-month change in the index for the year preceding the date of preparation of the annual budget.

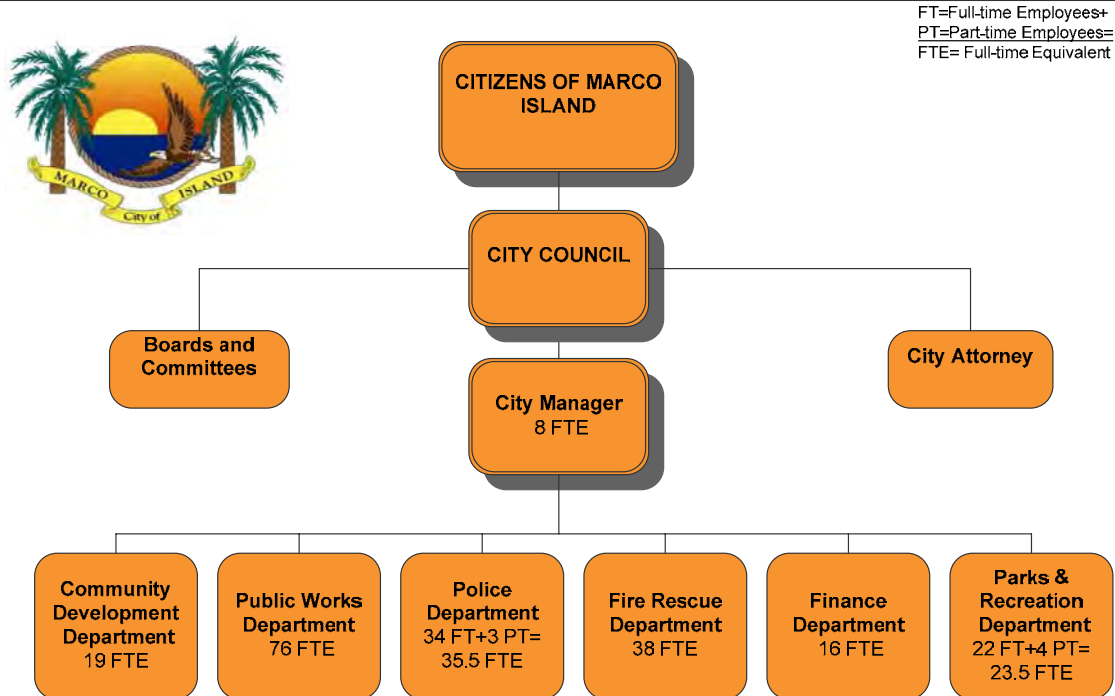
**PERSONNEL**

The General Fund budget for Fiscal Year 2010 includes total personnel services costs of \$12,283,575, including salaries, overtime, social security, retirement, and benefits. Personnel services account for 66% of General Fund expenditures, before transfers in. This budgeted amount is based on the following assumptions:

1. No allowance or increase to employee wages has been budgeted. Wages and benefits for union members of the Police Benevolent Association and the International Association of Firefighters are negotiated, and an annual reopener for wages is included in both contracts. The police contract is based on calendar year and salary raises for a limited number of covered police employees have been budgeted for the first quarter of the new fiscal year (October-December).
2. Although health insurance costs are expected to rise, the rebate on health insurance in 2009 will be applied against the new rates to avoid an increase in health insurance expense.
3. Vacant positions remain unfilled.
4. Non-critical training has not been funded in the past, and has been reduced.
5. Cross-training has been emphasized, and employees fill a number of functions.
6. Administrative staff has been restructured to reduce overtime and temporary help.

## City of Marco Island Organization Chart

**City of Marco Island Organizational Chart – 213 FT + 7 PT = 216 FTE**  
 Monday, July 13, 2009



## BUDGET SUMMARY BY DEPARTMENT

### LEGISLATIVE

The City Council is the legislative body for the City, establishing policy and direction for the City organization. Primary changes in the budget include:

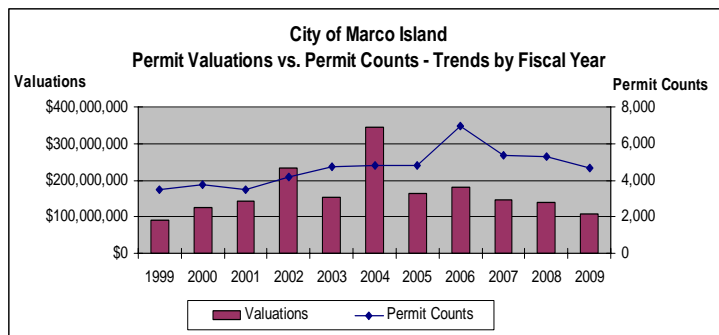
- Minor changes throughout and a reduction in office supplies based on historically low expenses.

### COMMUNITY DEVELOPMENT

The Community Development Department has a broad mission, with regulation and support of development and construction; short-term and long-range planning; Code Enforcement; and the City's Geographical Information System (GIS). Changes in the budget and operations include the following:

- **BUILDING SERVICES** –The Building Services Division provides permitting and inspection services for construction and development, and the services of this division are paid for out of the fees collected. Changes in the economy have resulted in a continuing high number of permits and inspections processed but decreased revenues, as most permits are presently issued for smaller specific home improvements. The Division accumulated a reserve during times of high building activity, and despite reduced staffing and expenses, this reserve is being drawn down to maintain a core permitting department. At the current rate of approximately \$485,000 per year of expenses beyond revenues, and unless permitting activity picks up, this Division will be substantially reduced over the next two years or require General Fund assistance. Further proposals to reduce losses are under review. For the upcoming FY2010 budget the following changes are necessary:

- One (1) employee has been transferred to a new position in Code Compliance, thus leaving two (2) positions vacant. Other options are under review at this time to achieve equivalent savings.



- The Department is considering both layoffs and furloughs (unpaid time off) to reduce expenses from reserves.
- **CODE COMPLIANCE** - The Code Compliance Division is responsible for the enforcement of codes and ordinances that directly impact the appearance and public welfare of the community:
  - The budget includes one additional position in Code Compliance, with a Code Clerk or Officer as necessary to support expanded Code Compliance efforts.

- *COMMUNITY DEVELOPMENT* - The Community Development Division provides overall administration and many of the specialized services of the department. Two of the issues shaping this budget include the following:
  - The Town Center redevelopment plan continues to move forward, and the City's efforts over the next several years will change to focus on this "center city" development. In addition to the redevelopment plan, this budget includes replacement of the Smokehouse Bay bridges and continues the work on the Veterans' Community Park, both critical features in the redevelopment efforts.
  - City staff monitors and enforces environmental standards, and this budget includes an upgrade of the environmental specialist position to full-time status.

### ***EXECUTIVE***

The City Manager is responsible to City Council for the administration of all City affairs by providing sound policy recommendations, leadership, and management of all departmental activities. The primary budget changes include the following:

- The Information Technology budget has been increased to cover the cost of software licenses not previously renewed as well as upgrades to network switches.

### ***FINANCE***

The primary function of the Finance Department is to oversee the receiving, disbursement, and safekeeping of the City's financial resources. Budget changes include the following:

- A staff accountant and a budget analyst have been added to strengthen internal controls and to meet the recommendations of the Forensic Audit.
- As called for in the forensic audit, replacement of the software system has been budgeted through the CIP process.
- The electric franchise agreement with Lee County Electric Co-operative (LCEC) was terminated at the end of September 2009.
- Funding has been provided for Arbitrage Rebates, Disclosure Statements, and the Other Post-Employment Benefits (OPEB) actuarial study.

### ***FIRE-RESCUE DEPARTMENT***

The Fire-Rescue Department provides fire suppression and life safety services, and augments emergency medical services. Changes in the budget and operations include the following:

- The primary change is with the employer retirement contributions to the Fire Pension Fund (Section 175) retirement system, due to the actuarial requirements. The budget includes an increase of \$125,000 associated with this increase. Additionally, as required by generally accepted accounting principals, the State's contribution has been reflected as both an income and an expense. This amount is \$73,975.
- The contributions for the Florida Retirement System (FRS) actually decreased for the upcoming year by \$53,000.

### ***GENERAL GOVERNMENT***

The General Government Department is used to account for those expenses that are not allocated to individual departments. Changes in the budget and operations include the following:

- City Council contingency funding has been continued at \$92,482.



- o The Retirement Reserve has been funded at \$100,000.
- o Liability insurance costs have increased by 10%, or \$86,050.

***LEGAL COUNSEL – CITY ATTORNEY***

The City Attorney serves as the chief legal counsel for the City. City Council and the City Attorney negotiated a level of service arrangement with the City Attorney last fiscal year, based on a retainer agreement. The budget has been maintained at the same level.

***PARKS & RECREATION DEPARTMENT***

The Parks and Recreation Department works to enhance the quality of life for Marco Island residents and visitors by providing high quality leisure and recreational programs and facilities for athletics, the arts, socialization, and life-long learning experiences. Changes in the budget and operations include the following:

- o *RECREATION* – Master plans and operations continue to move forward:
  - The master plans for both Mackle Park and Veterans’ Community Park have been developed and adopted by City Council, and as the economy changes both parks will need funding and champions through one or more public referendums. Funding is included in the CIP to support infrastructure changes to make both parks more usable for the near term.
  - The budget continues funding for YMCA swim lessons, and this has been increased to cover the \$18,000 billed by the YMCA. The competitive community grants are continued at \$40,000, and the recreation programs have been continued but modified to meet changing needs.
- o *PARKS MAINTENANCE* – The Parks Maintenance Division maintains six of the seven park properties owned by the City of Marco Island. In 2008 and 2009 the City improved and developed fields at Mackle Park and Veterans’ Community Park, and with this additional responsibility the budget has increased by \$45,980 for the cost of pesticides, chemicals and water.
- o *BEAUTIFICATION* - Prior to incorporation, maintenance of right-of-way medians was funded by the Marco Island Beautification MSTU approved by referendum with a maximum of 0.25 mills. In 1998, management of beautification funds was transferred from Collier County to the City. For the past 11 years, most maintenance services have been outsourced to private contractors with a landscape architect on retainer to provide consulting services. The staff has suggested bringing these landscaping services in-house, and City Council has agreed to revisit this issue following a rebid of the existing contracts.

In addition, the City has committed to provide irrigation water and to maintain the landscape islands on CR 951, between the Jolley Bridge and McIlvain Bay, with Collier County at the County’s expense.

- o *RECREATION ENTERPRISE FUND* – The Recreation Enterprise Fund was created to segregate programs funded by user fees and charges and operated on a break even basis. The Racquet Center has been combined in this Fund to bring all concessions and self-supporting programs under a single enterprise funds and to recognize the ups-and-downs of these business activities. The activities and events at the Racquet Center are increasing, but revenues are projected to fall below expenses over the next few years, as memberships and tennis lessons are subject to fluctuations in the economy and

disposable income. The shortfall will be covered by the reserves in the Recreation Enterprise Fund.

### ***POLICE DEPARTMENT***

The Police Department is responsible for providing protection of persons and property, the preservation of public peace and order, and the enforcement of the laws of the City and the State of Florida. Changes in the budget and operations include the following:

- An increase of \$155,000 associated with changes to employer contributions with the City retirement system, based on the system actuarial study.
- Replacement of two high mileage vehicles.

Additionally, as required by generally accepted accounting principles, the state's contribution has been reflected as both income and expense of \$153,650.

### ***PUBLIC WORKS DEPARTMENT***

Public Works is responsible for the utilities and the bricks-and-mortar aspects of City government. Utilities are included as an enterprise section in the next section of this message, and changes in the General Fund budget and operations include the following:

- *STREETS AND DRAINAGE* - The primary function of the Public Works Department is to maintain roads, bridges, sidewalks, and public rights-of-way, including landscaped medians, storm drainage system, and the transportation system, including Island waterways. Budget highlights and changes include the following:
  - The cost for electricity for streetlights reflects an estimated 6% increase.
  - The truck in use for maintenance of the Suntree Filters is not strong enough to accommodate the boom and special equipment for the job, and will be replaced by a heavy duty truck. The lighter truck will be reused and replace a former police sedan. The sedan will be sold.

### **GENERAL FUND CAPITAL PROJECTS AND IMPROVEMENTS**

This year's Capital Improvements Program (CIP) budget reflects a number of significant changes from the current capital program.

The initial recommendation included in the budget follows the recommendation of the Financial Planning Committee to link the funding of improvements to the lifespan of the improvement with debt financing instead of pay-as-you-go or cash financing. The City's Spending Cap limits expenditures and creates a financial environment in which the City may have adequate revenues for operations, but the spending spikes created by capital needs forces a constant reevaluation of whether the City will maintain services or invest in capital improvements. Marco Island is, in many ways, a community that has grown to the limits of anticipated major development, and with only 2,000 vacant lots remaining throughout the City, the City can reasonably project capital needs for the next few decades. The use of a rolling infrastructure improvement process allows the City to plan for and fund capital projects on a scheduled basis. Through the use of debt financing of projects the spending stream can be leveled over future years to accommodate needs within the Cap.

A change from cash financing to debt financing for critical capital infrastructures allows a balanced budget, within the Spending Cap, while maintaining an aggressive capital maintenance

program. The fundamental concept with the use of this process is that as the first bonds are retired or reduced, and as the City's capacity to add projects grows, other projects will be identified and funded in this same manner. During the budget discussions a number of capital projects were deferred, and the capital program for FY2010 will not require debt financing. The use of a capital debt program will be reevaluated each year for need and debt issued only as necessary.

This budget includes the first year of \$22.5 million in capital projects to be funded over the next five years. The projects listed in the CIP primarily focus on maintenance of existing infrastructure, with replacement and repair of bridges, road surfaces, and drainage lines. The list also includes renovation of fire stations, construction of a maintenance shed to allow the City to move Public Works equipment out of Mackle Park, and purchase of financial system software, all phased over five years and through 2 separate bond issues.

The Council has discussed sending major parks and recreational projects to a public referendum for approval. If the Council elects to send major park improvement projects, such as implementation of the master plans for Mackle Park and Veterans' Community Park, to voter referendum these referendums could be scheduled.

## **UTILITIES FUND**

Utilities are financed through water and sewer fees and by bond covenant are required to be self-supporting – property taxes and the General Fund do not support utility expenses. The City is both maintaining and actively expanding the water and sewer system, and this work is reflected in the commitments and expenses again this year. The City's initial purchase of the Florida Water Services System required debt-financing, and the rate analysis with the purchase of the system indicated that the City will need to continue to receive at least the same rates levied by Florida Water. In brief:

1. **Utility rates are projected to increase.** With the City's purchase of the water and wastewater utility in November 2003, City Council promised the residents that there would be no rate increases, other than those caused by inflation, for a period of five years. The original rate study performed when the City purchased the utility noted that major upgrades required to the utility system would require rate increases after the end of the five-year period. The City has met and exceeded that commitment, recommending only inflationary or cost of living (COLA) increases to rates through 6 fiscal years, through the current budget for fiscal year 2009. There have also been a number of commitments made for all of the customers of the system to pay the portion of the STRP that impacts residents citywide, and the bond issue under discussion for the upcoming fiscal year highlights these commitments. This budget does include a rate increase for FY2010 of 9.5%, and an additional 10.5% in FY2011, to support these needs and commitments.

The rate study is structured to keep the system sustainable and to meet the following commitments:

- a. Upgrade of Wastewater Treatment Plant: Expanding the plant from the existing 3.5 million gallons per day (MGD) to 5.0 MGD, with an associated upgrade to bioreactor (MBR) technology to remain within the existing site and purchase of an emergency generator, will be financed through the bond issue and paid by all customers via a rate increase – \$23 million.

- b. **Reduction in Sewer Assessments:** City Council has made a commitment to new sewer customers that they should not have to pay for the upgrades, noted above, to the existing aged wastewater treatment plant. To allow the use of the same monthly sewer fee schedule for all customers, including debt service to repay the \$23 million in upgrade costs, each sewer assessment has been reduced by the amount of \$2,758. This amount represents the net present value of monthly payments by new sewer customers for debt service. City Council approved the issuance of \$11 million in short-term financing to fund the \$2,758 reduction in sewer assessments for neighborhoods from the beginning of the STRP through 2009 neighborhood construction. This portion of the bond issue is to be repaid from the existing 8% rate surcharge – \$11 million.
- c. **Commitment for Street Overlays:** This funds an overlay of neighborhood streets at the end of each neighborhood’s central sewer construction through 2009. This portion of the bond issue is to be repaid from the existing 6% rate surcharge.
- d. **Debt Service Reserves:** Establish a fully funded debt service reserve for both the 2003 bonds and the new 2009 bonds, now necessary with the failure of the bond insurance companies to maintain high bond ratings.

Future increases have been projected conservatively, and will be proposed for adoption in each of the future years. The assumptions behind these rate changes include large increases in the costs of electricity and chemicals and moderate earnings on investments.

- 2. **Expenses emphasize maintenance without expansion.** Work continues on the STRP system, but generally the emphasis is on maintenance and replacement. The Department includes both a Capital Improvement Program (CIP) and replacement of smaller equipment.

The budget includes the following specific changes:

- a. The addition of a Maintenance Mechanic to serve the growing number of lift stations.
- b. Continued funding of renewal and replacement and capital reserve funds, with substantial use in the current fiscal year.
- c. Capital projects include repair, renewal and replacement, but do not include major upgrades or expansions.

Water pressure problems exist in areas around the City and below San Marco Road, creating both an inconvenience with the use of second-story bathrooms and a continued safety issue with low pressure impacting flow to support fire suppression. This budget does not address the planned water storage tank anticipated to be part of the solution at this time.

**HIDEAWAY BEACH FUND**

In 2003, voters in the Hideaway Beach neighborhood voted to tax themselves by establishing a special taxing district as the financing mechanism for beach renourishment. The taxing district subsequently raised \$2.9 million for renourishment and the Collier County Tourist Development Council (TDC) contributed \$2.4 million for T-groin construction. The disappearance of Coconut Island has exposed a section of beach to rapid erosion, requiring a second phase of the renourishment project with additional T-groins and sand for beach protection. The T-groins in this second phase of the project are expected to be funded in the amount of \$1.5 million by County-collected Tourist Taxes, and the taxing district will pay for the sand renourishment

under the same arrangement as Phase I. The tax levy in the Hideaway Beach District is increased to 2.6 mils in this budget, the legal maximum, to fund this Phase II project, and the taxing district previously requested and received approval for a short-term loan from the City to implement Phase II. To date this loan has not been drawn against, pending completion of the permitting process.

Property values in Hideaway Beach have declined by 13.3%, and the millage rate reflects the maximum allowable millage rate of 2.6 mils to cover the cost of sand and beach improvements. Declining values and tax revenues appear to be adequate to meet the bond requirements for the both the first bond issue and the City's loan to the District for the 2008 T-groin expansions.

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## **CONCLUSION**

This budget message should offer insights into the operation and management of the City government of Marco Island. Any such substantial policy document requires the leadership and assistance of a number of teams and individuals, and our thanks go to a dedicated Council, interested and involved residents, and the professionalism and energetic support of a great City staff.

It is a pleasure to serve this community.

Sincerely,

Steven T. Thompson  
City Manager



# City of Marco Island



## Consolidated Budget Summary Fiscal Year 2009-2010 REVENUES

	FY 2009 Original Budget	FY 2009 BUDGET	FY 2010 Approved Budget
<b>General Fund:</b>			
Ad Valorem Taxes	\$ 13,869,000	\$ 13,869,000	\$ 14,641,057
Intergov't Revenues	3,702,400	4,352,400	3,746,600
Other Revenues	1,106,000	1,051,000	781,500
Use of Reserves	(2,302,600)	(423,402)	1,518,062
<b>Sub-Total</b>	<b>16,374,800</b>	<b>18,848,998</b>	<b>20,687,219</b>
<b>Asset Replacement Fund</b>		<b>532,798</b>	<b>1,518,062</b>
<b>Capital Projects Fund:</b>			
Intergov't Revenues	695,000	2,082,000	475,000
Collier County Trans. Grant	-	-	1,000,000
Bond Proceeds	-	-	-
Other Revenues	390,000	390,000	625,000
Transfer from Genl Fund	2,302,600	9,780,583	1,787,000
<b>Sub-Total</b>	<b>3,387,600</b>	<b>12,252,583</b>	<b>3,887,000</b>
<b>Debt Service Fund:</b>			
Ad Valorem Taxes	844,834	844,834	846,189
Transfer from CIP	817,083	1,000,000	1,000,000
Transfer from Genl Fund	1,000,000	817,083	803,461
<b>Sub-Total</b>	<b>2,661,917</b>	<b>2,661,917</b>	<b>2,649,650</b>
<b>Building Services Fund:</b>	<b>1,506,863</b>	<b>1,506,863</b>	<b>1,154,418</b>
<b>Electric Franchise Enterprise Fund:</b>	<b>1,422,000</b>	<b>1,615,612</b>	<b>-</b>
<b>Utility Enterprise Fund:</b>			
Utility Operating Revenues	25,980,100	25,888,100	27,188,525
Plant Capacity Charges	500,000	500,000	150,000
Grants	2,000,000	2,000,000	1,000,000
Utility Revenue Bonds	16,344,300	16,344,300	-
Septic Tank Repl Program	28,153,512	38,755,549	17,045,951
Use of Reserves	-	13,527,590	-
<b>Sub-Total</b>	<b>72,977,912</b>	<b>97,015,539</b>	<b>45,384,476</b>
<b>Recreation Enterprise Funds:</b>	<b>417,621</b>	<b>417,621</b>	<b>404,230</b>
<b>Hideaway Beach Tax District:</b>	<b>2,949,300</b>	<b>1,656,050</b>	<b>3,307,252</b>
<b>Self-Insurance Fund:</b>	<b>1,413,033</b>	<b>1,381,500</b>	<b>1,467,550</b>
<b>UseOf/(DepositsTo) Cash:</b>	<b>(5,700,702)</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES:</b>	<b>\$ 97,410,344</b>	<b>\$ 137,889,481</b>	<b>\$ 80,459,857</b>



# City of Marco Island



## Consolidated Budget Summary Fiscal Year 2009-2010 EXPENDITURES

### General Fund:

Police Department	\$ 4,315,481	\$ 4,464,440	\$ 4,398,503
Fire Department	4,500,401	4,953,365	4,678,035
Community Dev'l	785,565	865,060	906,789
Public Works	1,327,898	1,701,432	1,644,120
Parks & Rec.	1,929,921	2,199,272	2,202,417
General Gov't	4,300,349	3,449,833	3,554,603
Transfers to Other Funds	-	1,215,596	4,791,321
<b>Sub-Total</b>	<b>17,159,615</b>	<b>18,848,998</b>	<b>22,175,788</b>
Less: Admin Allocation	(1,488,334)	-	(1,488,569)
<b>Sub-Total</b>	<b>15,671,281</b>	<b>18,848,998</b>	<b>20,687,219</b>

### Asset Replacement Fund

- 532,798 1,518,062

### Capital Projects Fund:

General Capital	600,000	375,085	525,000
Drainage Projects	-	807,605	1,195,000
Transportation	1,797,600	6,695,064	696,100
Waterways	-	107,365	-
Parks & Recreation	870,000	1,951,130	450,000
Transfer to Debt Service			1,000,000
Contingency	120,000	2,316,334	20,900
<b>Sub-Total</b>	<b>3,387,600</b>	<b>12,252,583</b>	<b>3,887,000</b>

### Debt Service Fund:

2,661,917 2,661,917 2,649,650

### Building Services Fund:

1,506,863 1,506,863 1,154,418

### Electric Franchise Enterprise Fund:

75,000 1,615,612 -

### Utility Enterprise Fund:

Water/Wastewater Plants	6,771,372	7,211,807	7,706,170
Collect/Distrib, Maintenance	2,822,198	3,297,157	3,779,350
Administration	2,683,668	2,476,947	2,563,425
Debt Service	7,029,962	7,179,962	8,072,359
Capital Projects	25,367,200	16,428,214	3,481,800
Future Reserve	-	22,173,259	2,735,421
Septic Tank Repl Program	24,378,112	38,248,193	17,045,951
<b>Sub-Total</b>	<b>69,052,512</b>	<b>97,015,539</b>	<b>45,384,476</b>

### Recreation Enterprise Funds:

417,621 417,621 404,230

### Hideaway Beach Tax District:

3,256,050 1,656,050 3,307,252

### Self-Insurance Fund:

1,381,500 1,381,500 1,467,550

<b>TOTAL EXPENDITURES:</b>	<b>\$ 97,410,344</b>	<b>\$ 137,889,481</b>	<b>\$ 80,459,857</b>
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# City of Marco Island



## Spending Cap Calculation FY 2010

### 2010 GENERAL FUND:

#### ADMINISTRATION:

Legislative	67,960	
Exec. Administration	690,635	
Information Services	431,260	
Finance	832,232	
Customer Service	613,430	
Legal Counsel	400,000	
General Government	426,604	
Contingency	92,482	
Transfer: Asset Replacement	1,518,062	
Transfer: Debt Service	803,461	
Transfer: Capital Projects	1,787,000	
Transfer: Self-Insurance	682,798	5,755,463

#### COMMUNITY DEVELOPMENT:

Community Development	624,614	
Code Compliance	282,175	906,789

#### PUBLIC SAFETY:

Police	4,398,503	
Fire/Rescue	4,678,035	9,076,538

#### PUBLIC WORKS:

Streets & Drainage	1,644,120	1,644,120
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#### PARKS & RECREATION:

Recreation	781,545	
Parks Maintenance	619,925	
Beautification	800,947	2,202,417

**SUB-TOTAL** **\$ 19,585,327**

#### LESS: COSTS ALLOCATED:

Building Svcs Fund	(340,731)	
Water/Sewer Utility Fund	(1,147,838)	(1,488,569)

**2010 GENERAL FUND** **\$ 18,096,758**





# City of Marco Island



## Spending Cap Calculation FY 2010

<b>2010 GENERAL FUND EXPENSE</b>	<b>\$ 18,096,758</b>
<b>2010 DEBT SERVICE FUND:</b>	
Factory Bay Bridge bonds	93,206
2005 Sales Tax bonds	550,654
2005 Fire Truck Lease-Purchase	115,701
2006 N. Collier Reconstruction (interest)	1,043,900
Veterans Comm Park Bonds	846,189
<b>2010 DEBT SERVICE FUND:</b>	<b>2,649,650</b>
<b>CAPITAL IMPROVEMENTS PROJECTS:</b>	
<b>SUBJECT TO SPENDING CAP</b>	<b>1,787,000</b>
	<b>\$ 22,533,408</b>
<b>LESS: ITEMS NOT SUBJECT TO SPENDING CAP:</b>	
GOODLAND FIRE SERVICE GRANT - COLLIER COUNTY	(102,415)
FIRE HAZMAT GRANT	(11,600)
FIRE PENSION CONTRIBUTION - STATE 175 PREMIUMS	(73,935)
POLICE PENSION CONTRIBUTION - STATE 185 PREMIUMS	(153,650)
COLLIER COUNTY GRANT	(1,000,000)
<b>EXPENSES FOR GRANTS &amp; CONTRIBUTIONS NOT SUBJECT TO CAP</b>	<b>(1,341,600)</b>
<b>BUDGETS SUBJECT TO SPENDING CAP</b>	<b>21,191,808</b>
<b>FISCAL YEAR 2009 MAXIMUM SPENDING CAP</b>	<b>\$19,838,498</b>
ADD: 3% Annual Increase	
ADD: 5.8% COLA October 2008	
<b>FISCAL YEAR 2010 MAXIMUM SPENDING CAP</b>	<b>\$21,618,805</b>
<b>FY10 AMOUNT UNDER SPENDING CAP</b>	<b>(426,997)</b>

**ORDINANCE 09- 08**

**AN ORDINANCE DETERMINING AND FIXING THE 2009 TAX LEVY AND MILLAGE RATE FOR THE CITY OF MARCO ISLAND, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2009 AND ENDING SEPTEMBER 30, 2010, FOR THE PURPOSE OF PROVIDING SUFFICIENT FUNDS FOR THE GENERAL FUND OPERATIONS AND TO PAY INTEREST ON AND PROVIDE FOR THE RETIREMENT OF DEBT APPROVED BY VOTER REFERENDUM; PROVIDING FOR INCORPORATION, CONFLICT AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the 2009 Tax Assessment Roll for the City of Marco Island has been prepared, equalized and certified, showing:

Total Taxable Value of Real and Personal Property: \$9,326,970,565

**WHEREAS**, Florida statutes section 200.065 requires rolled-back data to be presented in aggregate with the City of Marco Island and Hideaway Beach Special Taxing District

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MARCO ISLAND, FLORIDA:**

**Sec. 1.** That the operating tax levy and millage rate for the City of Marco Island, exclusive of Dependent Taxing Districts, hereby is fixed and determined to be 1.6518 mils.

**Sec. 2.** That the voted debt service millage rate for the City of Marco Island, exclusive of Dependent Taxing Districts, hereby is fixed and determined to be 0.0955 mils.

**Sec. 3.** That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and findings of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

Total General Fund Operations	1.6518 mils	\$14,635,976
Voted Debt Service	0.0955 mils	\$ 846,189

**Sec. 4.** The current year's aggregate rolled-back rate is 1.6518 mils. The increase in the aggregate millage rate from the aggregate rolled-back rate is 3.73 percent.

**Sec. 5. Incorporation, Conflict, and Severability.**

- A. It is the intention of the City Council and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances of the City of Marco Island, Florida, and that the sections of this Ordinance may be renumbered or re-lettered and that the word "ordinance" may be changed to "section", "article" or other appropriate word.
- B. All sections or parts of sections of the Marco Island City Code of Ordinances, all City of Marco Island resolutions or parts of resolutions made applicable by City Charter in conflict herewith are hereby repealed to the extent of such conflict.
- C. If any word, phrase, clause, subsection or section of this Ordinance is for any reason held unconstitutional or invalid by any court of competent jurisdiction, the invalidity thereof shall not affect the validity of any remaining portions of this Ordinance.

**Sec. 6. Effective Date.**

This Ordinance shall take effect immediately upon adoption at second reading.

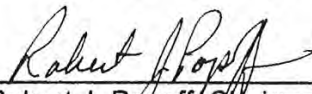
First Reading (tentatively adopted) passed in open and regular session through roll call vote by the City Council of the City of Marco Island, Florida, this 8<sup>th</sup> day of September 2009.

Second Reading passed in open and regular session through roll call vote by the City Council of the City of Marco Island, Florida, this 21<sup>st</sup> day of September 2009.

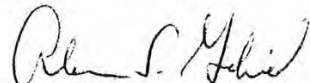
Attest:

CITY OF MARCO ISLAND, FLORIDA

  
\_\_\_\_\_  
Laura Litzan, City Clerk

BY:   
\_\_\_\_\_  
Robert J. Popoff, Chairman

Approved as to form and  
legal sufficiency:

  
\_\_\_\_\_  
Alan L. Gabriel, City Attorney

## ORDINANCE 09-10

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE CITY OF MARCO ISLAND, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2009 AND ENDING SEPTEMBER 30, 2010; APPROPRIATING FUNDS FOR OPERATING EXPENSES OF THE CITY OF MARCO ISLAND FOR THE GENERAL OPERATION OF THE SEVERAL DEPARTMENTS OF THE CITY, INCLUDING UTILITIES, AND FOR CONTRIBUTING TO THE SINKING FUNDS OF THE CITY TO PAY INTEREST ON AND PROVIDE FOR THE RETIREMENT OF THE OUTSTANDING BONDS AND OTHER FIXED OBLIGATIONS OF THE CITY FOR AND DURING THE FISCAL YEAR COMMENCING OCTOBER 1, 2009 AND ENDING SEPTEMBER 30, 2010; PROVIDING FOR BUDGET CONTROL POLICIES, PROVIDING FOR INCORPORATION, CONFLICT AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the City of Marco Island adopts a final budget and appropriates funds on an annual basis for the general operation of the several departments of the City; and

**WHEREAS**, the City of Marco Island has held several workshops and public hearings on the fiscal year 2009-2010 budget, specifically August 5, 2009 and August 12, 2009; and

**WHEREAS**, the 2009 Tax Assessment Roll for the City of Marco Island has been prepared, equalized and certified, showing:

Total Taxable Value of Real and Personal Property: \$9,326,970,565; and

**WHEREAS**, the process of the adoption of the annual budget is governed by Chapter 200, Florida Statutes "Truth in Millage" (TRIM) legislation, requiring calculation of the Rolled-Back Tax Rate and percentage increase over the Rolled-Back Rate, certain public notices, public hearings, and format of required ordinances.

**NOW, THEREFORE**, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MARCO ISLAND, FLORIDA:

**Sec. 1.** That the budget for the City of Marco Island, exclusive of Dependent Taxing Districts, a summary of which is attached hereto as Exhibit "A" and made a part hereof, for the fiscal year commencing October 1, 2009 and ending September 30, 2010 is hereby adopted.

**Sec. 2.** That for the payment of expenses and obligations of the City of Marco Island for the fiscal year ending September 30, 2010, there is hereby appropriated out of any monies in the treasury of the City of Marco Island and any accruing revenues of the City

available for said purposes to the funds and for the purposes hereinafter set forth, the sums of money shown in attachment "Exhibit A".

**Sec. 3.** Annual expenditures of the City of Marco Island are controlled by a Spending Cap in the City Charter.

- A. Resolution No. 03-03, adopted by the City Council on January 13, 2003, interpreted the calculation of the Spending Cap and expenditures counted against the Cap. The resolution established that expenditures funded by the proceeds of municipal debt would not be included in the calculation of expenditures against the Spending Cap; however, all repayment of municipal debt, including principal, interest, costs of issuance, and other related costs, would be included in the calculation of expenditures against the Spending Cap for the life of the indebtedness.
- B. Funds budgeted in a prior fiscal year, but unexpended as of the end of that fiscal year, may be brought forward into a subsequent fiscal year and the expenditure of those funds shall not be considered in the calculation of expenditures of that subsequent fiscal year against the Spending Cap.
- C. The electorate of the City of Marco Island approved a charter referendum on September 10, 2002 dealing with the Spending Cap. Voters determined that expenditures financed by grants, gifts, and impact fees were not subject to the Spending Cap and that all expenditures of utilities and other self-supporting Enterprise Fund operations were likewise exempt from the Spending Cap.

**Sec. 4.** Budget amendments are approved from time to time during the course of the fiscal year through the approval of the City Council by voice vote. A Budget Re-Appropriation Ordinance, consolidating all budget amendments approved during the course of the fiscal year and those recommended by the City Manager near the end of the fiscal year, is prepared and presented to the City Council near the end of the fiscal year to officially amend the Annual Budget.

**Sec. 5.** The Finance Director is authorized to reserve at October 1, 2009 the unpaid purchase orders, outstanding contracts, and other commitments for Fiscal Year 2008-09. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.

**Sec. 6.** The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the Finance Director, through the City Manager, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and financial records shall be subject to audit.

**Sec. 7.** The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

**Sec. 8. Incorporation, Conflict, and Severability.**

- A. It is the intention of the City Council and it is hereby ordained that the provisions of the Ordinance shall become and be made part of the Code of Ordinances of the City of Marco Island, Florida, and that the section of this Ordinance may be renumbered or relettered and that the word "ordinance" may be changed to "section", "article" or other appropriate word.
- B. All sections or parts of sections of the Marco Island City Code of Ordinances, all City of Marco Island resolutions or parts of resolutions made applicable by City Charter in conflict herewith are hereby repealed to the extent of such conflict.
- C. If any word, phrase, clause, subsection of section of this Ordinance is for any reason held unconstitutional or invalid by any court of competent jurisdiction, the invalidity thereof shall not affect the validity of any remaining portions of this Ordinance.

**Sec. 9. Effective Date.**

This Ordinance shall take effect immediately upon adoption at second reading.

First Reading (tentatively adopted) passed in open and regular session through roll call vote by the City Council of the City of Marco Island, Florida, this 8<sup>th</sup> day of September 2009.

Second Reading passed in open and regular session through roll call vote by the City Council of the City of Marco Island, Florida, this 21<sup>st</sup> day of September 2009.

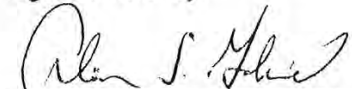
Attest:

  
\_\_\_\_\_  
Laura Litzan, City Clerk

CITY OF MARCO ISLAND, FLORIDA

BY:   
\_\_\_\_\_  
Robert J. Popoff, Chairman

Approved as to form and legal sufficiency:

  
\_\_\_\_\_  
Alan L. Gabriel, City Attorney

**Exhibit "A" to Appropriations Ordinance  
Annual Budget for the City of Marco Island, Florida  
for the Fiscal Year 2009 - 2010**

	General Fund	Debt Service Fund	Capital Projects Fund	Building Services Fund	Utility Fund	Recreation Funds	Equipment Replacement Fund	Self-Insurance Fund	Total Budget
<b>Estimated Reserve Balances</b>	\$ 5,320,538	\$ -	\$ 1,848,134	\$ 1,383,586	\$ 8,296,378	\$ 80,347	\$ -	\$ 288,938	\$ 17,217,921
<b>REVENUES:</b>									
Ad Valorem Property Taxes	14,636,057	846,189	-	-	-	-	-	-	15,482,246
Other Revenues	4,533,100	-	1,475,000	670,000	45,384,476	329,500	-	-	52,392,076
Interfund transfers	-	1,803,461	1,787,000	-	-	-	1,518,062	1,413,033	6,521,556
<b>TOTAL REVENUES:</b>	\$ 19,169,157	\$ 2,649,650	\$ 3,262,000	\$ 670,000	\$ 45,384,476	\$ 329,500	\$ 1,518,062	\$ 1,413,033	\$ 74,395,878
<b>TOTAL AVAILABLE:</b>	\$ 24,489,695	\$ 2,649,650	\$ 5,110,134	\$ 2,053,586	\$ 53,680,854	\$ 409,847	\$ 1,518,062	\$ 1,701,971	\$ 91,613,799
<b>APPROPRIATIONS:</b>									
General Government	3,554,603	-	-	-	-	-	-	-	3,554,603
Community Development	906,789	-	-	-	-	-	-	-	906,789
Police Services	4,398,503	-	-	-	-	-	-	-	4,398,503
Fire/Rescue	4,678,035	-	-	-	-	-	-	-	4,678,035
Parks & Recreation	2,202,417	-	-	-	-	-	-	-	2,202,417
Public Works	1,644,120	-	1,000,000	67,287	662,948	-	-	-	6,521,556
Interfund transfers	4,791,321	-	-	-	-	-	-	-	(1,488,569)
Less: Admin Allocation	(1,488,569)	-	-	-	-	-	-	-	10,572,009
Debt Service	-	2,649,650	-	-	7,922,359	-	-	-	26,150,172
Capital Projects	-	-	2,887,000	-	23,263,172	-	-	-	18,012,970
Operating Expenditures	-	-	-	1,087,131	13,535,997	404,230	1,518,062	1,467,550	-
<b>APPROPRIATION TOTALS</b>	\$ 20,687,219	\$ 2,649,650	\$ 3,887,000	\$ 1,154,418	\$ 45,384,476	\$ 404,230	\$ 1,518,062	\$ 1,467,550	\$ 77,152,605
<b>RESERVES</b>	3,802,476	-	1,223,134	899,168	8,296,378	5,617	-	234,421	\$ 14,461,194
<b>Appropriations &amp; Reserve Balances</b>	\$ 24,489,695	\$ 2,649,650	\$ 5,110,134	\$ 2,053,586	\$ 53,680,854	\$ 409,847	\$ 1,518,062	\$ 1,701,971	\$ 91,613,799

As revised at public hearing 9/21/09 and special meeting 09/25/09

## GOVERNMENTAL REVENUE

DESCRIPTION	ACTUAL FY08	BUDGET FY09	YTD FY09	BUDGET FY10
AD VALOREM TAXES	13,426,926	13,864,000	14,001,755	14,636,057
DELINQUENT AD VALOREM TAXES	25,474	5,000	45,819	5,000
LOCAL OPTION GAS TAX	665,451		-	-
FIRST LOCAL OPTION FUEL TAX	-	410,000	373,393	368,000
SECOND LOCAL OPTION FUEL TAX	-	310,000	286,532	279,000
PROPERTY INS PREMIUM TAX-FIRE	-	550,000	151,051	73,935
CASUALTY INS PREMIUM TAX-POLIC	-	100,000	99,568	153,650
COMMUNICATIONS SERV TAX	980,662	950,000	934,875	925,000
<b>TAXES:</b>	<b>15,098,513</b>	<b>16,189,000</b>	<b>15,892,993</b>	<b>16,440,642</b>
COUNTY OCCUPATIONAL LICENSES	22,765	25,000	27,967	25,000
BEACH VENDOR PERMITS	7,000	6,000	6,000	6,500
BUILDING PERMIT FEES			(25)	
SPECIAL FIRE PERMITS	300	-	1,200	-
SOLICITATION PERMITS	525	-	825	-
<b>LICENSES &amp; PERMITS:</b>	<b>30,590</b>	<b>31,000</b>	<b>35,967</b>	<b>31,500</b>
EMERGENCY MGMT GRANT	41,649	-	(109)	-
C.O.P.S. MORE GRANT EQUIP	2,573	-	-	-
FEDERAL EQUITABLE SHARING AGRE	20,006	-	-	-
FDLE CRIMINAL JUSTICE GRANT	-	-	1,000	-
STATE MARINE TURTLE EDUCATION	-	-	990	-
STATE FIRE GRANT	-	-	-	11,600
MUNICIPAL REVENUE SHARING PROC	440,053	425,000	420,647	419,000
ALCOHOLIC BEVERAGE LICENSES	-	-	23,921	25,000
HALF-CENT SALES TAX	1,503,093	1,500,000	1,327,921	1,383,000
FIREFIGHTER'S SUPPLEMENTAL COM	4,288	5,000	6,745	6,000
FIRE SERVICE FEES IN LIEU OF T	102,415	102,400	102,415	102,415
<b>INTERGOVERNMENTAL REVENUE:</b>	<b>2,114,077</b>	<b>2,032,400</b>	<b>1,883,530</b>	<b>1,947,015</b>
CERTIFICATION & COPYING	2,298	2,000	4,790	2,000
LAND USE FEES	70,834	50,000	50,596	40,000
FIRE PREVENTION FEES	215,890	200,000	183,601	150,000
RACQUET CLUB FEES	89,580	-	-	-
PUBLIC EDUCATION CLASSES	300	-	-	-
<b>CHARGES FOR SERVICES:</b>	<b>378,901</b>	<b>252,000</b>	<b>238,987</b>	<b>192,000</b>
COURT FINES	12,618	15,000	19,884	15,000
VIOLATIONS OF LOCAL ORDINANCES	2,712	2,000	1,332	2,000
CODE COMPLIANCE SERVICE FEES	182,681	195,000	594,177	175,000
CRIMINAL JUSTICE EDUCATION FIN	940	1,000	1,018	1,000
<b>FINES &amp; FORFEITURES:</b>	<b>198,950</b>	<b>213,000</b>	<b>616,411</b>	<b>193,000</b>
INTEREST EARNED	553,397	450,000	298,615	350,000
INTEREST ON AD VALOREM TAXES	12,213	-	2,416	-
NET INC/DECR IN FV OF INV	(84,530)	-	3,694	-
NET INC/DEC IN FV OF S-T GOVMT	-	-	(1,330)	-
RENTAL FEES - VETERAN'S PARK	-	-	2,500	-
FIRE IMPACT FEES	28,472	25,000	6,191	5,000
POLICE IMPACT FEES	24,315	30,000	7,605	5,000
DONATIONS	-	-	30,326	-
POLICE DONATIONS	400	-	-	-
GAIN/LOSS ON SALE OF INVESTMEN	(2,334)	-	34,073	-
MISCELLANEOUS REVENUE	123,775	50,000	143,052	5,000
POLICE MISCELLANEOUS REVENUE	561	-	2,733	-
FIRE MISCELLANEOUS REVENUE	-	-	18,881	-
<b>MISCELLANEOUS REVENUE:</b>	<b>656,270</b>	<b>555,000</b>	<b>548,756</b>	<b>365,000</b>
USE OF RESERVES	-	(779,984)	-	-
TRANSFER TO ASSET REPLACEMENT		356,582		1,518,062
CAPITAL LEASE PROCEEDS FIRE TRUCK			532,026	
NON-REVENUES:	-	(423,402)	532,026	1,518,062
<b>TOTAL GENERAL FUND REVENUES</b>	<b>18,477,302</b>	<b>18,848,998</b>	<b>19,748,668</b>	<b>20,687,219</b>
AD VALOREM REV - VETERANS PK	876,072	844,834	854,110	846,189
COLLIER COUNTY TRANSPN GRANT	-	-	1,000,000	1,000,000
<b>GRAND TOTAL</b>	<b>\$ 19,353,374</b>	<b>\$ 19,693,832</b>	<b>\$ 20,602,778</b>	<b>\$ 22,533,408</b>



# General Fund Revenues



Total General Fund revenues budgeted for fiscal year 2010 are \$20,687,219

Each revenue source is described as follows:

<b>Ad Valorem Taxes</b>	<b>\$14,636,057</b>
<b>Delinquent Ad Valorem Taxes</b>	<b>5,000</b>

Chapter 166, Florida Statutes, provides for the levy of Ad Valorem taxes on real and tangible personal property. The definition in Section 192.001 states, “The term ‘property tax’ may be used interchangeably with the term ‘Ad Valorem tax.’” The Florida Constitution limits local governments to a maximum of 10 mils of Ad Valorem taxation.

Revenue from property taxes is the City’s primary source of income, and accounts for over 75% of General Fund revenue.

Residential property with a Homestead Exemption is covered by the “Save Our Homes” constitutional amendment. This limits the increase in taxable value to the lower of 3% or the cost of living increase. When a residence with a Homestead Exemption is sold, the taxable assessed value is raised to market value.

An ad valorem tax (or property tax) is a levy against the taxable value of real and personal property. Prior to October 1 of each fiscal year, the City Council sets the millage rate for the tax. One mil equals \$1 of tax per \$1,000 of taxable assessed value. The millage rate is applied to the most recent taxable assessed value as provided by the Collier County Property Appraiser.

Taxable assessed value equals total assessed value less any allowable exemptions, such as the first or second \$25,000 for Homestead exemption, additional Senior Citizen exemption and/or disability/other exemptions.

Example:	Assessed Value of Home	\$500,000
	Less 1 <sup>st</sup> Homestead exemption	\$ 25,000
	Less 2 <sup>nd</sup> Homestead exemption	<u>\$ 25,000</u>
	Taxable Value	\$450,000

Tax rate = \$1.6518 per \$1,000 of taxable value, thus:  
 $\$450,000 / 1,000 = \$450$   
 $\$450 \times \$1.6518 = \$743.31$  (tax bill)

Truth In Millage (TRIM) State of Florida legislation requires that we budget ad valorem tax revenues at 95%. This is done to allow for uncollectible revenue from prompt payment discounts of up to 4%, and other adjustments in accordance with Florida Statutes. An additional \$5,000 is expected to be received from prior years’ delinquent ad valorem taxes.

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
<b>Ad Valorem Taxes</b>	14,449,306	13,426,926	14,001,755	14,636,057
<b>Delinquent Ad Valorem Taxes</b>	11,357	25,474	45,819	5,000

**Local Option Gas Tax****\$647,000**

Local governments are authorized, pursuant to Section 206.41(1)(e) and Section 206.87(1)(c), Florida Statutes, to levy up to 11 cents of local option fuel taxes in the form of two separate levies.

The first is a tax of one to six cents on every net gallon of motor and diesel fuel sold in the County, pursuant to Section 336.025(1)(a), Florida Statutes. Collier County adopted a tax of six cents in March 1987. The proceeds may be used to fund transportation expenditures. Collier County extended the six-cent local option fuel tax to August 31, 2015. In 1999, Collier County entered into an agreement with the City of Naples to provide for a distribution formula for all municipalities. The agreement provides that Marco Island will receive a portion of the gas tax.

The second tax is a one to five cent levy upon every net gallon of motor fuel sold in a County, pursuant to Section 366.025(1)(b), Florida Statutes. Diesel fuel is not subject to this tax. This additional tax was adopted by Collier County effective January 1994. These funds must be used to meet the capital element of the comprehensive plan.

Local Option Gas Tax is one of the taxes that provide the City with State Revenue Sharing. The Florida Department of Revenue and the Florida Legislative Committee on Intergovernmental Relations provides the formula for calculating Gas Tax and the estimated revenue to be received annually.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
676,038	665,451	659,925	647,000

**Property Insurance Premium Tax-Fire****\$73,935**

The State collects an excise tax of 1.85 percent of the gross amount of receipts from policy holders on all premiums collected on property insurance policies covering property within the legally defined limits of the municipality. Each qualified municipality or special fire control district, having a lawfully established fund providing pension benefits to firefighters, is required to contribute this revenue into said pension fund. According to generally accepted accounting principles, this contribution must flow through the General Fund as both a revenue and an expense. Therefore, there is an amount equal to the revenue shown in the Retirement Expense Account.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
0	0	151,051	73,935

**Casualty Insurance Premium Tax-Police****\$153,650**

The State collects an excise tax of 0.85 percent of the gross amount of receipts from policy holders on all premiums collected on casualty insurance policies covering property within the legally defined limits of the municipality. Each qualified municipality, having a lawfully established fund providing benefits to police officers, is required to contribute this revenue into said pension fund. According to generally accepted accounting principles, this contribution must flow through the General Fund as both a revenue and an expense. Therefore, there is an amount equal to the revenue shown in the Retirement Expense Account.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
0	0	99,568	153,650

**Communications Services Tax****\$925,000**

The City had previously collected revenue under franchise fee agreements equal to 5% of revenues from Comcast and Marco Island Cable. Beginning in fiscal year 2002 the Communications Services Tax (CST) legislation replaces franchise fee revenue. The City authorized a levy of a 5.22% tax rate effective October 1, 2001. The estimate of receipts is determined by the Florida Legislative Committee on Intergovernmental Relations and the Florida Department of Revenue.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
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914,729      980,662      934,875      925,000

**County Occupational Licenses** **\$25,000**

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In 1972, the Legislature amended Chapter 205, F.S. to allow a local occupational license tax. Tax revenues collected in all areas of the County are apportioned to municipalities and the unincorporated areas of the County according to a population-based ratio.

In 1993, new occupational license tax statutes were enacted. The distribution method was changed so that counties were no longer required to share County occupational license tax revenues collected in unincorporated areas with municipalities if the County established a new rate structure. Collier County did not establish a new rate structure. The City is entitled to a portion of occupational license tax revenues collected.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
30,279	22,765	27,967	25,000

**Beach Vendor Permits** **\$6,500**

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An annual permit fee is charged to authorize vendors who operate businesses on the beach.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
6,000	7,000	6,000	6,500

**State Fire Grant** **\$11,600**

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The Fire Rescue Department is awarded money from the State of Florida as a pass-through grant from the Regional Domestic Security Task Force for support of the hazardous materials team. This money pays for training and equipment.

**Municipal Revenue Sharing Proceeds** **\$419,000**

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Chapter 72-360, Laws of Florida, created the Revenue Sharing Act of 1972, providing for general revenue sharing. This Act was amended in 1999 to substitute sales taxes for two cigarette taxes. Approximately 28.48% of Revenue Sharing proceeds are derived from the Municipal Fuel Tax.

Municipal Revenue Sharing is one of the taxes that provide the City with State Revenue Sharing proceeds. The estimate of receipts for Municipal Revenue Sharing is determined by the Florida Legislative Committee on Intergovernmental Relations and the Florida Department of Revenue. Future receipts from Municipal Revenue Sharing Proceeds are expected to decrease over time as each share becomes smaller with the addition of newly incorporated cities.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
421,748	440,053	420,647	419,000

**Alcoholic Beverage Licenses** **\$25,000**

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A portion of the annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages and collected within a county or municipality in Florida is shared with those local governments.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
-	-	23,921	25,000

\* 2007 & 2008 Previously recorded in Miscellaneous Revenue

**Half-Cent Sales Tax****\$1,383,000**

Chapter 82-154, Laws of Florida, created the local government half-cent sales tax program. The primary purpose of the tax was to provide relief from Ad Valorem taxes in addition to providing counties and municipalities with revenues for local programs. Current revenues for this fund come from a portion of the state sales tax (which is shared by both counties and cities). The distribution formulas are population-oriented but not directly proportional to population increase. Municipalities can use these funds for municipal-wide programs. These funds can also be pledged towards repayment of bonds or used for capital projects.

Half-Cent Sales Tax is one of the taxes that provide the City with State Revenue Sharing proceeds. The estimate of receipts for Half-Cent Sales Tax is determined by the Florida Legislative Committee on Intergovernmental Relations and the Florida Department of Revenue.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
1,530,520	1,503,093	1,327,921	1,383,000

**Firefighter's Supplemental Compensation****\$6,000**

The state requires municipalities to compensate firefighters with the payment of an educational incentive of \$600 per year upon attainment of an Associate Degree. A portion of the payment is reimbursed by the State of Florida.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
7,350	4,288	6,745	6,000

**Fire Service Fees in Lieu of Taxes****\$102,415**

The City and Collier County entered into a Fire Protection Agreement where the City will provide fire protection services to the unincorporated area of Goodland. The grant amount from Collier County amount is calculated based on the number of runs to Goodland as a percentage of total runs and includes a 30% factor for the additional distance to Goodland.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
102,415	102,415	102,415	102,415

**Certification and Copying****\$2,000**

These fees are charged to produce copies of City documents, including the City council agenda.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
7,879	2,298	4,790	2,000

**Land Use Fees****\$40,000**

Fees are charged to offset expenses associated with processing land use petitions.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
128,013	70,834	50,596	40,000

**Fire Prevention Fees****\$150,000**

The City charges for inspections of the construction of new multi-family dwellings and businesses. These inspections are performed by Building Services and Fire/Rescue personnel.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
213,992	215,890	183,601	150,000

**Court Fines** **\$15,000**

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Fines from traffic violations provide local governments with additional revenue as per Chapters 316 and 318 of the Florida Statutes. This revenue may be distributed to municipalities as provided in Section 318.21, Florida Statutes.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
19,294	12,618	19,884	15,000

**Violations of Local Ordinances** **\$2,000**

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In addition to funds received from violations of State Statutes, the City receives a portion of the Collier County Court fines for violations of local ordinances.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
2,299	2,712	1,332	2,000

**Code Compliance Service Fees** **\$175,000**

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To enforce the overgrowth of vegetation on vacant lots, the City will enter into contracts with licensed firms to mow lots in violation. The City intends to recapture all out-of-pocket expenses through fines and penalties paid by the violator. This revenue source offsets the contracted expense in the Code Compliance Division.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
59,170	182,681	594,177	175,000

**Criminal Justice Education** **\$1,000**

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A portion of court fines are allocated to Criminal Justice Education based on traffic tickets.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
1,238	940	1,018	1,000

**Interest Earned** **\$350,000**

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The City earns interest on daily cash balances under a contract with Fifth Third Bank and funds are invested in several short-term investment funds operating similar to a money market fund. The City maintains an investment portfolio of U.S. Government Treasury and Agency securities to earn market rates of interest on the available cash balances.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
625,349	553,397	298,615	350,000

**Fire Impact Fees** **\$5,000**

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These fees are assessed on new development built within the City limits pursuant to Ordinance, revised in 2002. Fire impact fees may only be spent in equipment and capital facilities necessary to provide services caused by new development.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
27,222	28,472	6,191	5,000

**Police Impact Fees** **\$5,000**

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A 2002 ordinance established a Police Impact Fee. Fees are assessed on new development built within the City limits. Police Impact Fees may only be spent on equipment and capital facilities necessary to provide services caused by new development.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
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12,942	24,315	7,605	5,000
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**Miscellaneous Revenues**

**\$5,000**

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General Fund revenues not otherwise classified.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010 budget</u>
40,249	123,775	143,052	5,000

City of Marco Island  
GENERAL FUND  
GENERAL FUND REVENUE

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
ADG Adv Rpt #91010 GENERAL FUND REVENUES						
0013110000	AD VALOREM TAXES	13,426,926	13,864,000	14,001,755	14,636,057	106 %
0013112000	DELINQUENT AD VALOREM TAXES	25,474	5,000	45,819	5,000	100 %
0013124000	LOCAL OPTION GAS TAX	665,451	0	0	0	0 %
0013124100	FIRST LOCAL OPTION FUEL TAX	0	410,000	373,393	368,000	90 %
0013124200	SECOND LOCAL OPTION FUEL TAX	0	310,000	286,532	279,000	90 %
0013125100	PROPERTY INS PREMIUM TAX-FIRE	0	550,000	151,051	73,935	13 %
0013125200	CASUALTY INS PREMIUM TAX-POLIC	0	100,000	99,568	153,650	154 %
0013150000	COMMUNICATIONS SERV TAX	980,662	950,000	934,875	925,000	97 %
TAXES:		15,098,513	16,189,000	15,892,993	16,440,642	102 %
0013210000	COUNTY OCCUPATIONAL LICENSES	22,765	25,000	27,967	25,000	100 %
0013210020	BEACH VENDOR PERMITS	7,000	6,000	6,000	6,500	108 %
0013220000	BUILDING PERMIT FEES	0	0	(25)	0	0 %
0013290000	SPECIAL FIRE PERMITS	300	0	1,200	0	0 %
0013291000	SOLICITATION PERMITS	525	0	825	0	0 %
LICENSES & PERMITS:		30,590	31,000	35,967	31,500	102 %
0013312003	TRAFFIC SAFETY GRANT	0	0	(109)	0	0 %
0013312005	EMERGENCY MGMT GRANT	41,649	0	0	0	0 %
0013312007	C.O.P.S. MORE GRANT EQUIP	2,573	0	0	0	0 %
0013313009	FEDERAL EQUITABLE SHARING AGRE	20,006	0	0	0	0 %
0013342001	FDLE CRIMINAL JUSTICE GRANT	0	0	1,000	0	0 %
0013347000	STATE MARINE TURTLE EDUCATION	0	0	990	0	0 %
0013349000	STATE FIRE GRANT	0	0	0	11,600	0 %
0013351200	MUNICIPAL REVENUE SHARING PROC	440,053	425,000	420,647	419,000	99 %
0013351500	ALCOHOLIC BEVERAGE LICENSES	0	0	23,921	25,000	0 %
0013351800	HALF-CENT SALES TAX	1,503,093	1,500,000	1,327,921	1,383,000	92 %
0013352000	FIREFIGHTER'S SUPPLEMENTAL COM	4,288	5,000	6,745	6,000	120 %
0013390000	FIRE SERVICE FEES IN LIEU OF T	102,415	102,400	102,415	102,415	100 %
INTERGOVERNMENTAL REVENUE:		2,114,077	2,032,400	1,883,530	1,947,015	96 %
0013411000	CERTIFICATION & COPYING	2,298	2,000	4,790	2,000	100 %
0013413000	LAND USE FEES	70,834	50,000	50,596	40,000	80 %
0013425000	FIRE PREVENTION FEES	215,890	200,000	183,601	150,000	75 %
0013472000	RACQUET CLUB FEES	89,580	0	0	0	0 %
0013479000	PUBLIC EDUCATION CLASSES	300	0	0	0	0 %
CHARGES FOR SERVICES:		378,901	252,000	238,987	192,000	76 %
0013510000	COURT FINES	12,618	15,000	19,884	15,000	100 %
0013541000	VIOLATIONS OF LOCAL ORDINANCES	2,712	2,000	1,332	2,000	100 %
0013541010	CODE COMPLIANCE SERVICE FEES	182,681	195,000	594,177	175,000	90 %
0013590001	CRIMINAL JUSTICE EDUCATION FIN	940	1,000	1,018	1,000	100 %
FINES & FORFEITURES:		198,950	213,000	616,409	193,000	91 %
0013610000	INTEREST EARNED	553,397	450,000	298,615	350,000	78 %
0013612000	INTEREST ON AD VALOREM TAXES	12,213	0	2,416	0	0 %
0013613000	NET INC/DECR IN FV OF INV	(84,530)	0	3,694	0	0 %
0013613001	NET INC/DEC IN FV OF S-T GOVMT	0	0	(1,330)	0	0 %
0013620000	RENTAL FEES - VETERAN'S PARK	0	0	2,500	0	0 %

City of Marco Island  
GENERAL FUND  
GENERAL FUND REVENUE

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % OF BGT
0013632200	FIRE IMPACT FEES	28,472	25,000	6,191	5,000	20 %
0013632300	POLICE IMPACT FEES	24,315	30,000	7,605	5,000	17 %
0013660000	DONATIONS	0	0	30,326	0	0 %
0013660022	POLICE DONATIONS	400	0	0	0	0 %
0013670000	GAIN/LOSS ON SALE OF INVESTMEN	(2,334)	0	34,073	0	0 %
0013690000	MISCELLANEOUS REVENUE	123,775	50,000	143,052	5,000	10 %
0013690021	POLICE MISCELLANEOUS REVENUE	561	0	2,733	0	0 %
0013690022	FIRE MISCELLANEOUS REVENUE	0	0	18,881	0	0 %
	MISCELLANEOUS REVENUE:	656,270	555,000	548,755	365,000	66 %
0013810000	TRANSFER TO CAPITAL PROJECTS F	0	356,582	0	0	0 %
0013810010	USE OF RESERVES	0	(779,984)	0	1,518,062	(195) %
0013840000	CAPITAL LEASE PROCEEDS FIRE TR	0	0	532,026	0	0 %
	NON-REVENUES:	0	(423,402)	532,026	1,518,062	(359) %
	GRAND TOTAL FOR FUND:	18,477,302	18,848,998	19,748,668	20,687,219	110 %





# City of Marco Island



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## ANNUAL BUDGET 2009-2010

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### GENERAL FUND

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#### CITY ADMINISTRATION EXPENDITURES:

Legislative	67,960
Executive Administration	1,121,895
Finance and Utility Customer Service	1,445,662
Legal Counsel	400,000
General Government	519,086
Internal Transfer to Other Funds	4,791,321
Administrative Transfer Allocation	(1,488,569)
<b>Total Expenditures</b>	<b>\$6,857,355</b>

# Legislative – City Council

## **Mission Statement**

*To uphold the upscale residential community atmosphere, with sufficient commercial development to serve the needs of the residents, to enhance its natural beauty, to promote architectural harmony, and to provide for the safety and welfare of its residents, through cost-effective government, with prompt and courteous service to all.*

The City Council has responsibility and oversight for all of the mission elements in the City, and this establishes the broad framework for the mission elements of each department.

Marco Island operates under a council-manager form of government in accordance with its Charter. Legislative authority is vested in a seven (7) member City Council elected at-large and on a non-partisan basis. Members of Council serve a term of four years on a staggered basis. The City Council elects a chair, who shall preside, and a vice-chair. The chair and vice-chair serve in that capacity for one (1) year.

The City Council enacts legislation, determines policy, and appoints a City Manager who is responsible for the administration and implementation of policies and manages the City's departments and services. The City Council also appoints a City Attorney.



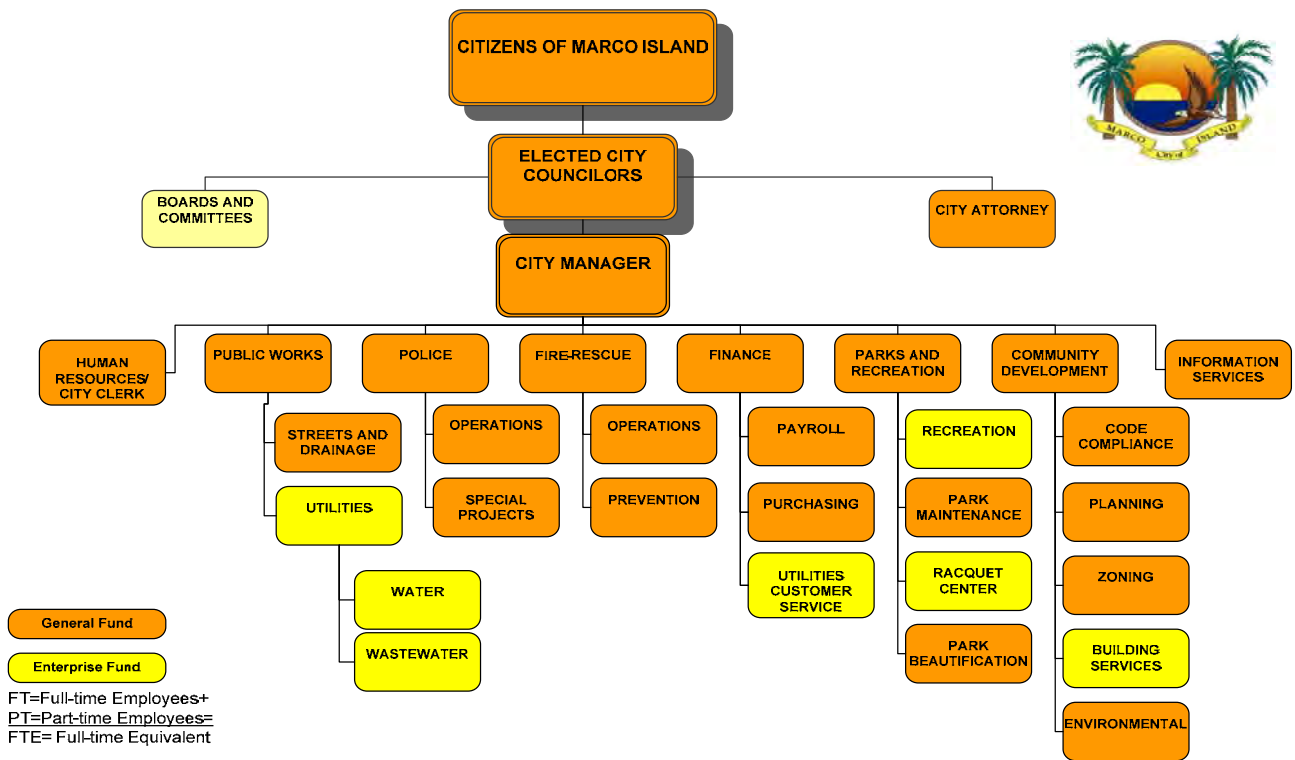
# Performance Goals

The Performance Goals adopted in 2009 by City Council include the following seven goals and priorities for the City organization in Fiscal Year 2009-2010:

- Identify appropriate “Green Initiatives” for the City to pursue.
- Identify City buildings and facilities in current and future need of repair and replacement.
- Identify desired levels of service and associated costs.
- Formalize professional development plans as part of the annual evaluation process for all employees.
- Ensure continued protection of natural resources (water, beaches, wetlands, species, etc.).
- Develop a strategy for Island leadership with local & regional boards.
- Develop alternative revenue sources.

## BUDGET-AT-A-GLANCE

**City of Marco Island Organizational Chart – 213 FT + 7 PT= 216 FTE**  
 Sunday, July 12, 2009



## Budget Summary

Description	Total Cost
Personnel Services Expenditures	\$48,850
Operating Expenses	19,110
Capital Outlay	0
<b>Total for FY 2010</b>	<b>\$67,960</b>

City of Marco Island  
LEGISLATIVE DEPARTMENT  
APPROVED BUDGET

8.33% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	% 09 BGT
	ADG Adv Rpt #9511					
	LEGISLATIVE					
0015111100	COUNCIL STIPENDS	46,260	45,000	45,000	45,000	100 %
0015112100	FICA TAXES	3,539	3,828	3,628	3,850	101 %
	TOTAL PERSONNEL SERVICES:	49,799	48,828	48,628	48,850	100 %
0015113100	PROFESSIONAL SERVICES	0	86,000	86,186	0	0 %
0015114000	TRAVEL & PER DIEM	969	3,456	2,206	8,750	253 %
0015114100	TELEPHONE AND COMMUNICATIONS	2,000	5,040	5,040	5,040	100 %
0015114700	PRINTING	25	0	0	0	0 %
0015114901	MISCELLANEOUS EXPENSE	6,804	3,595	3,595	4,200	117 %
0015115100	OFFICE SUPPLIES	17	1,500	2,147	100	7 %
0015115420	TRAINING & EDUCATION	570	2,334	2,334	1,020	44 %
	TOTAL OPERATING EXPENSES:	10,385	101,925	101,506	19,110	19 %
	TOTAL CAPITAL OUTLAY:	0	0	0	0	0 %
	GRAND TOTAL FOR DEPARTMENT:	60,184	150,753	150,334	67,960	45 %

# Executive – City Manager

## **Mission Statement**

*To be responsible to City Council for the administration of all City affairs by providing sound policy recommendations, leadership and management of all departmental activities, and to strive for excellence in the provision of City services at a reasonable cost with an organization committed to good customer service for the citizens we serve.*

Section 4.01 of the City Charter provides that there shall be a City Manager who shall be the chief administrative officer of the City. The City Manager shall be responsible to the City Council for the administration of all City affairs placed in the Manager's charge by the City Charter. The City Manager is appointed by, serves at the pleasure of the City Council, and is directly responsible for executing laws and ordinances and implementing City Council policies. The City Manager appoints all employees of the City with the exception of the City Attorney.

The City Manager is responsible for providing and exercising overall supervision of administrative and operating departments in order to provide the level of service and capital improvement programs approved by City Council. The City Manager prepares the annual budget for review and adoption by City Council, develops and recommends alternative solutions to community problems, and plans and implements programs to meet the health, safety, and welfare needs of the community.

The City Manager may represent City Council before other governmental agencies, provides public information, and advances policy initiatives of City Council. The City Manager provides organizational leadership which fosters teamwork and builds the organization's capacity to provide quality City services, prepares for the City's future through strategic planning and sound financial management, encourages all employees to maintain a focus on customer satisfaction, and works to ensure that those directly affected by our decisions have an opportunity to participate in the decision making process.

There are no proposed changes in personnel or programs for fiscal year 2010. The Administrative Technician/Assistant provided clerical support services to the Public Works Department. In fiscal year 2009, this Department provided leadership to City organizations and assisted City Council toward the achievement of their goals.



## ***Accomplishments***

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- A budget, within the provisions of the spending cap, a lower millage rate, expanded services, an aggressive capital improvement program, and, consistent with the zero net debt policy, increased capital reserves.
- Collected revenues that were 108% of budget, and General Fund expenditures that were 93% of budget.
  
- Received an unqualified audit, produced an annual financial report, and earned the Certificate of Achievement for Financial Reporting.
- Prepared 87 ordinances and resolutions to advance Council's public policies, variances, or boat dock extensions.
- Developed and implemented an \$85.3 million operating and Capital Improvement Budget.
- Reduced crime. Expanded community outreach, including involvement with youth.
- Prepared agendas for 35 City Council meetings, organized public information workshops for all capital projects, master planning processes, and other policy initiatives.
- Utilized and coordinated the activities of seven citizen advisory committees and one ad hoc advisory committee.
- Evaluated and implemented employee recruitment and retention incentives.
- Qualified Candidates for 2008 municipal election and assisted in conduct of election.
- Completed construction of an additional aquifer storage recovery (ASR) well to ensure adequate water supply during periods of drought.
- Initiated replacement of main water line under Marco River.
- Established Marco Island TV Channel 12 and initiated live broadcasts of City Council and Planning Board meetings.
- E-published new 2008 City Directory.
- Enhanced City website by providing on-demand replays of City Council and Planning Board meetings.
- Successfully defended the City in a lawsuit filed by CARES alleging violations of the Clean Air Act and lawsuit(s) associated with the STRP. The Florida Supreme Court also upheld validation of the STRP assessment process.
- Participated in the defense of the City from a lawsuit filed by David Dumas challenging the constitutionality of the City's waterways ordinance.
- Completed the final phase of the North Collier Boulevard Project.
- Completed extension of reuse water lines along South Collier Boulevard to Collier Court.
- Initiated construction of the finished water storage tank and associated pump station.
- Issued 25 single-family building permits, one multi-family permit, three commercial permits, and more than 460 new construction and remodeling permits.
- Conducted an average of 323 alleged code compliance violations per month.
- Completed construction of the second three assessment areas, initiated construction of the next two assessment areas, and established new assessment areas.
- Initiated expansion of the wastewater treatment plant to accommodate the STRP.
- Purchased additional property on Elkcam Circle for future expansion of the water and wastewater facilities.
- Prepared a balanced budget and reduced the millage rate to ensure that homesteaded properties paid the same property tax as the prior year. For the homesteaded property owner, the property tax paid in 2007 is less than the property tax paid prior to incorporation in 1997.
- Obtained commitments for an additional \$1 million from the South Florida Water Management District to help finance the Septic Tank Replacement Program.
- Completed construction of the new East Winterberry Bridge.
- Initiated City Manager's Weekly Update e-newsletter.
- Initiated access to ordinances and resolutions via the City website.

## ***Performance Measures***

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The City Manager, under the direction of the City Council, shares broad responsibility and oversight for all of the mission elements in the City, and establishes the framework for the mission elements of each department. Within this broad focus, the Executive Department is dedicated to the following mission elements:

- To uphold the upscale residential community atmosphere, with sufficient commercial developments to service the needs of the residents,
- To enhance its natural beauty,
- To promote architectural harmony, and
- To provide for the safety and welfare of its residents,
- With cost-efficient government,
- And prompt and courteous service to all.

All departments of the City recognize the underlying expectation of stewardship, with the careful use of the City's human, financial, and environmental resources. The community expects City employees and departments to deliver quality services at a reasonable value, with minimal waste and with high ethical standards in decisions and actions. In addition, all departments have specific measurable goals intended to help the City chart success with constant improvement to the services of this City.

The Performance Measures adopted for the Department include the following:

- Increase access to government with information and services by increasing annual visits to the City's website by 20%.
- Reduce Worker's Compensation costs by 5%.
- Increase community discussions with the speaker's bureau by 10%.

## ***Performance Goals and Initiatives***

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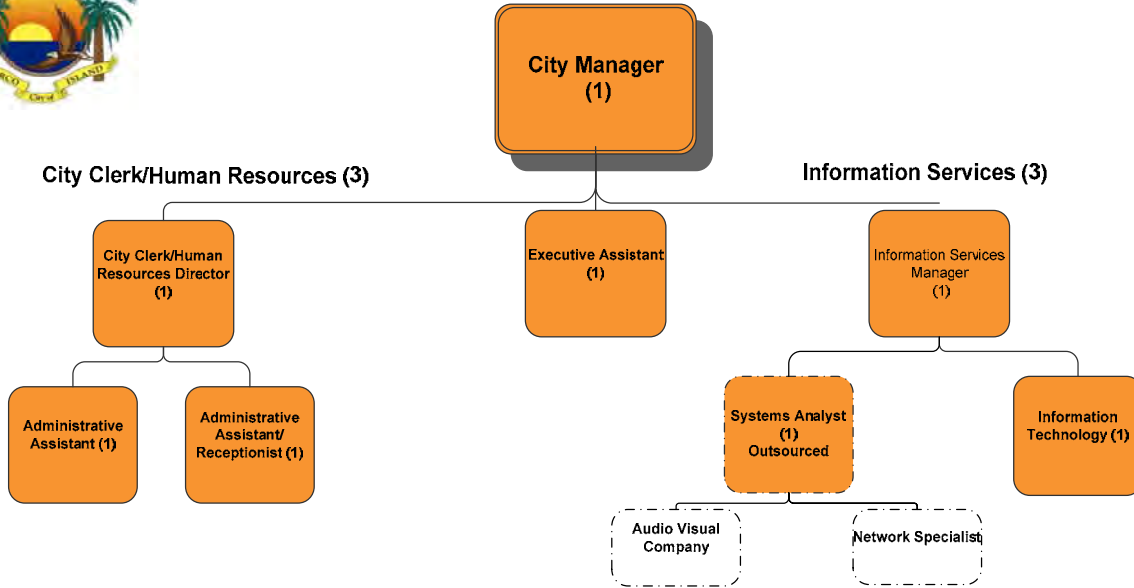
Performance Goals and key initiatives for the upcoming year include the following:

- Provide support for all departmental programs and initiatives.
- Develop plan for professional development ladder as part of the annual evaluation process for all employees.
- Develop Committee support system, with guidelines and specific staff designations.
- Publish 50 editions of the *Weekly Update*.
- Prepare an annual report.
- Prepare 4 citywide newsletters.
- Survey residents on satisfaction with City services.
- Schedule staff-wide events to promote team efforts.
- Create four new publications.
- Prepare two service level reports annually.
- Prepare twelve press releases.
- Prepare an annual calendar of events, meetings, and projects.

# BUDGET-AT-A-GLANCE

## Executive – City Manager

**City of Marco Island- Executive Administration – 8 FTE**  
 Sunday, July 12, 2009



### Detail of Personnel Services

Position	FY 2009 Budget	FY 2010 Budget	Salary
City Manager	1.0	1.0	\$160,000
City Clerk/Human Resources Director	1.0	1.0	80,150
Information Systems Manager	1.0	1.0	75,225
IT Coordinator	1.0	1.0	61,800
Systems Analyst	1.0	1.0	0
Executive Assistant	1.0	1.0	49,500
Administrative Support	2.0	2.0	81,025
Pay for Performance Incentives			0
<b>Total Full Time Equivalents</b>	<b>8.0</b>	<b>8.0</b>	<b>\$507,700</b>



## ***Detail of Capital Purchases***

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<b>Description</b>	<b>Total Cost</b>
Network Enhancements	\$ 7,000
Replacement Computers (10)	15,000
Finance-New Employee Laptops (2)	3,000
Computer-Fire Truck	7,500
Police – Laptops (Rigd) (2)	4,000
<b>Total Capital Outlay</b>	<b>\$133,500</b>

## ***Budget Summary***

---

<b>Description</b>	<b>Total Cost</b>
Personnel Services Expenditures	768,300
Operating Expenses	317,095
Capital Outlay	36,500
<b>Total for FY 2010</b>	<b>\$1,121,895</b>



City of Marco Island  
EXECUTIVE DEPARTMENT  
EXPENSE BUDGET

8.33% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
ADG Adv Rpt #9512						
EXECUTIVE						
0015121200	WAGES	510,460	493,614	478,377	445,900	90 %
0015121400	OVERTIME	607	1,200	232	300	25 %
0015121500	LONGEVITY PAY	0	1,000	0	0	0 %
0015122000	BENEFITS	150,156	160,514	174,826	184,625	110 %
0015122100	FICA TAXES	41,531	36,938	36,962	36,100	98 %
0015122200	RETIREMENT	13,468	13,431	13,891	14,325	107 %
TOTAL PERSONNEL SERVICES:		716,221	714,697	704,288	681,250	95 %
0015123100	PROFESSIONAL SERVICES	33,799	0	0	0	0 %
0015124000	TRAVEL & PRR DIEM	1,089	5,000	3,178	3,500	70 %
0015124100	TELEPHONE & COMMUNICATIONS	359	1,440	660	0	0 %
0015124400	RENTALS & LEASES	12,194	0	0	0	0 %
0015124901	MISCELLANEOUS EXPENSE	500	0	1,390	0	0 %
0015125100	OFFICE SUPPLIES	0	1,000	20	500	50 %
0015125400	PUBLICATIONS & MEMBERSHIPS	2,335	3,035	3,406	3,035	100 %
0015125420	TRAINING	1,603	2,350	1,168	2,350	100 %
TOTAL OPERATING EXPENSES:		51,879	12,825	9,822	9,385	73 %
0015126400	EQUIPMENT PURCHASES	0	0	5,814	0	0 %
TOTAL CAPITAL OUTLAY:		0	0	5,814	0	0 %
GRAND TOTAL FOR DEPARTMENT:		768,101	727,522	719,925	690,635	95 %

City of Marco Island  
IT DEPARTMENT  
EXPENSE BUDGET

8.33% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
	ADG Adv Rpt #9523					
	IT					
0015231200	WAGES	0	58,575	61,537	61,800	106 %
0015232000	BENEFITS	0	14,853	15,419	16,175	109 %
0015232100	FICA TAXES	0	5,582	5,831	5,975	107 %
0015232200	RETIREMENT	0	3,022	3,039	3,100	103 %
	TOTAL PERSONNEL SERVICES:	0	82,032	85,827	87,050	106 %
0015233100	PROFESSIONAL SERVICES	0	13,000	13,000	0	0 %
0015233400	CONTRACTUAL SERVICES	0	70,543	66,930	85,800	122 %
0015233490	COLLIER COUNTY SERVICES	0	0	0	200	0 %
0015234100	TELEPHONE & COMMUNICATIONS	0	10,320	9,079	15,000	145 %
0015234400	RENTALS & LEASES	0	70	70	3,120	4,457 %
0015234610	VEHICLE REPAIR & MAINTENANCE	0	630	578	1,000	159 %
0015234620	BUILDING REPAIR & MAINTENANCE	0	0	0	28,000	0 %
0015235100	OFFICE SUPPLIES	0	1,625	180	750	46 %
0015235200	OPERATING SUPPLIES	0	900	1,197	0	0 %
0015235210	FUEL	0	400	208	720	180 %
0015235250	IT SUPPLIES/SERVICES/SMALL EQU	0	36,900	51,193	158,520	430 %
0015235251	MEDIA CTR - SUPPLIES/SM EQUIP	0	0	0	10,600	0 %
0015235400	PUBLICATIONS & MEMBERSHIPS	0	375	375	0	0 %
0015235420	TRAINING	0	0	0	4,000	0 %
	TOTAL OPERATING EXPENSES:	0	134,763	142,806	307,710	228 %
0015236400	EQUIPMENT PURCHASES	0	29,300	27,494	36,500	125 %
0015236450	IT S/W EQUIPMENT/SOFTWARE PURC	0	30,027	14,268	0	0 %
0015236451	MEDIA CTR - EQUIPMENT/SW PURCH	0	35,405	35,405	0	0 %
	TOTAL CAPITAL OUTLAY:	0	94,732	77,167	36,500	39 %
	GRAND TOTAL FOR DEPARTMENT:	0	311,527	305,800	431,260	138 %

# Finance Department

## Mission Statement

*Advise the City Manager in the administration, development, and monitoring of the operating and capital budgets, accept and control all payments and disbursements of funds, offer technical support within the City of Marco Island government structure, assist the general public and citizen groups with information requests, and make recommendations to City Council, City Manager and Advisory Committees on all financial and budgetary policies.*

The Finance Department is the central fiscal control and accounting agency. The Director of Finance serves as the Chief Financial Officer for the City.

The **Finance Department** deals with daily finance/accounting activities including receipt and disbursements of funds and all financial transactions of the City. The Department also provides and supervises purchasing and accounts payable, payroll, audits, preparation of operating and capital budgets, preparation of comprehensive analyses and financial reports, investments, debt management, insurance and risk assessment administration, and cash management. The Department provides financial information to the public, state agencies, lenders, grantors, auditors, bond rating agencies, department directors, City Council, and City Manager.

The **Utility Customer Service Division** reads water meters, prepares bills, and collects money owed to the City for its Utility operation.

The Finance Department handles the accounting of transfers between internal funds. The Department is responsible for administering the **Self-Insurance Fund**, which provides the City's general liability, property, flood and workers compensation insurance coverage.

The **Debt Service Fund** is monitored and repayment of principal and interest is made at the appropriate day. The Department monitors the City's bond rating agencies and completes required disclosure statements.

The Finance Director acts as a liaison between the City and the Hideaway Beach Tax District.



## ***Areas of Responsibility***

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In addition to managing the financial functions of the City, the Director also oversees the following activities for the City:

- Risk management, claims management, and administration of the City's self-insured comprehensive insurance program.
- Utility customer service, meter reading, billing, and customer relations.
- Centralized purchasing for the City.
- Code compliance billing, collections and liens, and customer relations.
- Administration of payroll and employee benefits.
- Collective bargaining.
- Special City Manager issues and projects.

## ***Accomplishments***

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- Issued \$10.5 million in Utility Revenue and Assessment Bonds and \$10.2 million in Utility Revenue Notes to finance the ongoing capital improvement program for the water and sewer utility, including the Septic Tank Replacement program.
- Established over 600 new utility billing sewer accounts with the addition of the Lamplighter and Sheffield Sewer Districts, the third year of STRP construction.
- Issued 300 code violation invoices with a value of \$400,000 including tracking, follow-up and pursuing the collecting of payments, and filing of liens for unpaid invoices.
- Received an Award of Financial Reporting Achievement by the Government Finance Officers Association (GFOA). This is the sixth consecutive year that the City has obtained this award.

## ***Performance Measures***

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All departments of the City recognize the underlying expectation of stewardship, with the careful use of the City's human, financial and environmental resources. The community expects City employees and departments to deliver quality services at a reasonable value, with minimal waste and with high ethical standards in decisions and actions. In addition, all departments have specific measurable goals intended to help the City chart success with constant improvement to the services of this City.

The Finance Department has responsibilities both internal and external to the organization, with an emphasis on financial accountability and control, customer service, and revenue generation. The Department provides technical assistance and expertise to the City Council, City Manager, staff and residents on complex financial issues facing the City. With this emphasis the Department is focused on the following mission elements:

- To provide cost-efficient government,
- And prompt and courteous service to all.

The Performance Measures adopted for the Department include the following:

- Reduce by 50% the number of adjusting entries prepared by auditors.
- Monitor workers comp claims with a duration over 13 weeks.
- Deposit 98% of all payments received by the Finance Department within one business day.
- Increase percentage of customers paying via auto draft (ACH) to 30%.
- Increase by 300% quantity of customers receiving utility bills by email.
- Replace 10% of the dial-type utility meters with touch pad meters.

## ***Performance Goals and Initiatives***

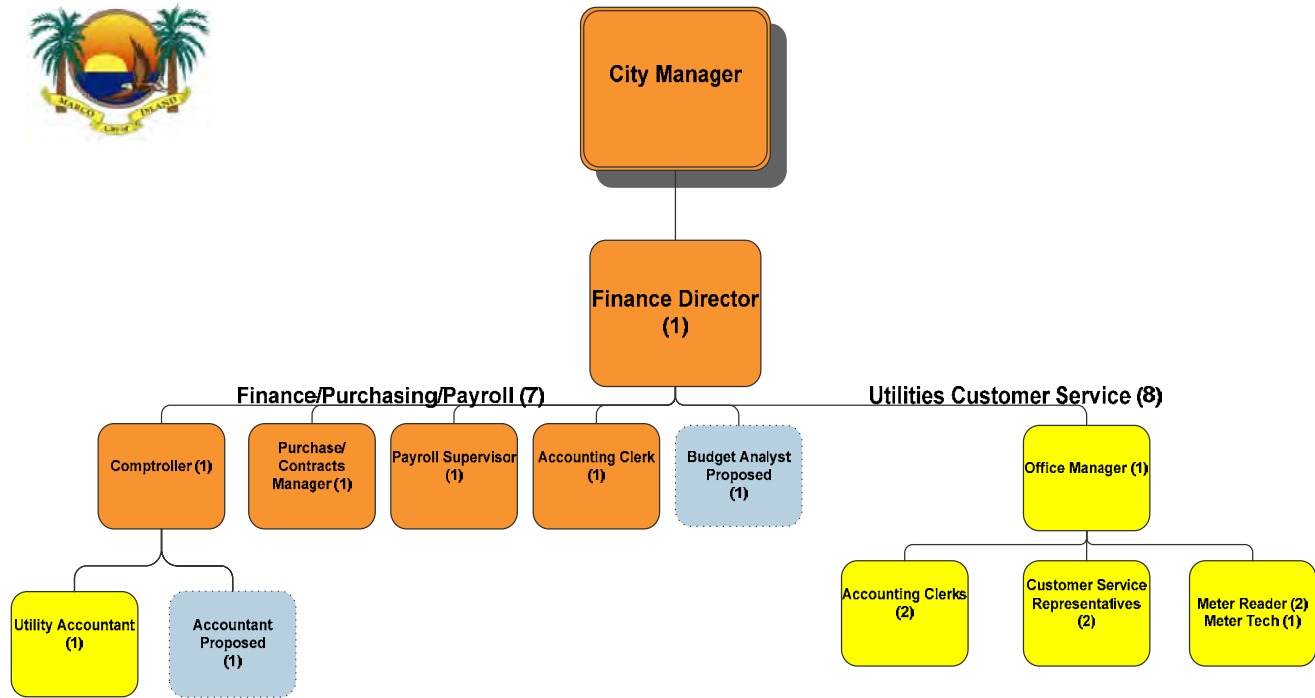
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- Research and develop new financial management software and system.
- Develop and improve the City's accounting manual.

# BUDGET-AT-A-GLANCE

## Finance Department

**City of Marco Island – Finance Department & Utility Customer Services – 16 FTE**  
 Sunday, July 12, 2009



### Detail of Personnel Services

Position	FY 2009 Budget	FY 2010 Budget	Salary
<b>Finance</b>			
Director of Finance	1.0	1.0	\$100,000
Comptroller	1.0	1.0	72,100
Accounting Clerk	1.0	1.0	39,950
Payroll Supervisor	1.0	1.0	49,450
Purchasing/Contracts Manager	1.0	1.0	68,675
Budget Analyst	0.0	1.0	42,000
Accountant	0.0	1.0	29,000
<i>Sub-total</i>	<b>5.0</b>	<b>7.0</b>	<b>\$406,175</b>
<b>Utility Customer Service</b>			
Office Manager	1.0	1.0	\$ 56,200
Utility Accountant	1.0	1.0	49,400
Customer Service Representatives	2.0	2.0	71,050
Meter Technician	1.0	1.0	41,250
Meter Reader	2.0	2.0	69,400
Accounting Clerk	2.0	2.0	78,725
<i>Sub-total</i>	<b>9.0</b>	<b>9.0</b>	<b>\$366,025</b>
<b>Total Full Time Equivalents - Operations</b>	<b>14.0</b>	<b>16.0</b>	<b>\$772,200</b>

## ***Detail of Capital Purchases***

---

<b>Description</b>	<b>Total Cost</b>
Office Furniture for New Employees (2)	\$ 7,800
Modifications to Office – New	1,000
Utility Remittance Equipment	10,000
<b>Total Capital Outlay</b>	<b>\$18,800</b>

## ***Budget Summary***

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<b>Description</b>	<b>Total Cost</b>
Personnel Services Expenditures	\$1,073,550
Operating Expenses	353,312
Capital Outlay	18,800
<b>Total for FY 2010</b>	<b>1,445,662</b>

## ***Other Funds***

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<b>Description</b>	<b>Total Cost</b>
Self Insurance	\$1,467,550
Debt Service	2,649,650
<b>Total for FY 2010</b>	<b>\$4,117,200</b>



City of Marco Island  
FINANCE DEPARTMENT  
EXPENSE BUDGET

8.33% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
ADG Adv Rpt #9513						
FINANCE						
0015131200	WAGES	769,595	483,830	463,199	406,175	84 %
0015131400	OVERTIME	13,275	8,000	5,328	7,000	88 %
0015131500	LONGEVITY PAY	0	6,000	0	0	0 %
0015132000	BENEFITS	233,229	153,213	143,924	145,275	95 %
0015132100	FICA TAXES	69,732	39,593	38,220	44,050	111 %
0015132200	RETIREMENT	36,577	18,862	19,073	22,675	120 %
0015132900	CAPITALIZABLE PERSONNEL COSTS	(83,381)	(85,300)	(78,348)	(20,675)	24 %
TOTAL PERSONNEL SERVICES:		1,039,028	624,198	591,396	604,500	97 %
0015133100	PROFESSIONAL SERVICES	10,513	30,000	31,375	0	0 %
0015133200	AUDITING SERVICES	63,741	74,415	88,288	80,500	108 %
0015133400	CONTRACTUAL SERVICES	76,675	27,320	28,968	47,000	172 %
0015133490	COLLIER COUNTY SERVICES	1,933	1,650	2,361	3,000	182 %
0015134000	TRAVEL & PER DIEM	3,194	5,500	1,740	5,500	100 %
0015134100	TELEPHONE & COMMUNICATIONS	10,674	1,320	2,029	2,532	192 %
0015134300	ELECTRICITY	2,396	0	0	0	0 %
0015134400	RENTALS & LEASES	19,743	3,600	0	3,600	100 %
0015134610	VEHICLE REPAIR & MAINTENANCE	1,529	0	0	0	0 %
0015134620	BUILDING REPAIR & MAINTENANCE	823	0	77	0	0 %
0015134630	EQUIPMENT REPAIR & MAINTENANCE	4,436	0	0	0	0 %
0015134700	PRINTING	5,595	5,000	6,665	7,500	150 %
0015134900	BANK FEES	37,561	33,600	24,275	36,000	107 %
0015134901	MISCELLANEOUS EXPENSE	503	0	2,929	0	0 %
0015135100	OFFICE SUPPLIES	9,729	4,000	4,839	4,500	113 %
0015135200	OPERATING SUPPLIES	1,285	0	234	500	0 %
0015135210	FUEL	9,418	0	0	0	0 %
0015135230	POSTAGE	35,425	500	581	600	120 %
0015135250	IT SUPPLIES/SERVICES/SMALL EQU	44,664	0	0	0	0 %
0015135400	PUBLICATIONS & MEMBERSHIPS	754	1,700	2,047	4,200	247 %
0015135420	TRAINING	1,085	4,000	590	23,500	588 %
TOTAL OPERATING EXPENSES:		341,673	192,605	196,999	218,932	114 %
0015136400	EQUIPMENT PURCHASES	0	0	1,472	8,800	0 %
0015136450	IT S/W EQUIPMENT/SOFTWARE PURC	66,948	0	3,942	0	0 %
TOTAL CAPITAL OUTLAY:		66,948	0	5,414	8,800	0 %
GRAND TOTAL FOR DEPARTMENT:		1,447,649	816,803	793,810	832,232	102 %

City of Marco Island  
UTILITY BILLING DEPARTMENT  
EXPENSE BUDGET

8.33% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2010	APPROVED BGT FY2010	10 BGT % 09 BGT
	ADG Adv Rpt #9543 UTILITY BILLING					
0015431200	WAGES	0	312,172	85,361	366,025	117 %
0015431400	OVERTIME	0	8,000	48	1,500	19 %
0015432000	BENEFITS	0	104,474	28,006	119,500	114 %
0015432100	FICA TAXES	0	30,175	7,508	35,275	117 %
0015432200	RETIREMENT	0	19,322	3,760	18,375	95 %
0015432900	CAPITALIZABLE PERSONNEL COSTS	0	0	(5,478)	(71,625)	0 %
	TOTAL PERSONNEL SERVICES:	0	474,143	119,206	469,050	99 %
0015433400	CONTRACTUAL SERVICES	0	40,200	7,272	40,980	102 %
0015434000	TRAVEL & PER DIEM	0	1,000	0	1,000	100 %
0015434100	TELEPHONE & COMMUNICATIONS	0	10,200	1,094	11,700	115 %
0015434300	ELECTRICITY	0	2,000	679	2,000	100 %
0015434400	RENTALS & LEASES	0	19,200	7,149	21,240	111 %
0015434610	VEHICLE REPAIR & MAINTENANCE	0	1,500	276	1,500	100 %
0015434620	BUILDING REPAIR & MAINTENANCE	0	2,000	77	2,000	100 %
0015434630	EQUIPMENT REPAIR & MAINTENANCE	0	2,000	0	2,000	100 %
0015434700	PRINTING	0	1,000	0	500	50 %
0015434900	BANK FEES	0	0	1,988	0	0 %
0015435100	OFFICE SUPPLIES	0	4,000	390	4,000	100 %
0015435210	FUEL	0	14,000	1,581	6,500	46 %
0015435230	POSTAGE	0	39,960	14,100	39,960	100 %
0015435420	TRAINING	0	1,000	0	1,000	100 %
	TOTAL OPERATING EXPENSES:	0	138,060	34,603	134,380	97 %
0015436400	EQUIPMENT PURCHASES	0	0	0	10,000	0 %
	TOTAL CAPITAL OUTLAY:	0	0	0	10,000	0 %
	GRAND TOTAL FOR DEPARTMENT:	0	612,203	153,809	613,430	100 %

# General Government

## **Mission Statement**

*To provide for City overhead expenses, shared by, but not allocated to, other City General Government departments.  
To provide for payment of services, such as special studies, projects, or consultants not available through or easily allocated to other General Government departments.*

The Division maintains expense accounts for the following:

- Community “Good Will” expenditures.
- Office supplies and copy paper.
- Telephone and communications.
- Legal advertising and public notices.
- Utilities, maintenance, and custodial services for City Hall.
- Personnel recruiting and Human Resource programs.
- City’s drug-free workplace and safety programs.
- Election and public information costs.
- Newsletters, brochures, and CodeRED.
- Other operating expenses not specifically allocated.
- Contingency for reasonably expected expenditures not specifically budgeted in departmental accounts.



## ***Performance Measures***

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All departments of the City recognize the underlying expectation of stewardship, with the careful use of the City's human, financial, and environmental resources. The community expects City employees and departments to deliver quality services at a reasonable value, with minimal waste and with high ethical standards in decisions and actions. In addition, all departments have specific measurable goals intended to help the City chart success with constant improvement to the services of this City.

- To uphold the upscale residential community atmosphere, with sufficient commercial developments to service the needs of the residents,
- To enhance its natural beauty,
- To promote architectural harmony, and
- To provide for the safety and welfare of its residents,
- With cost-efficient government,
- And prompt and courteous service to all.

## **BUDGET-AT-A-GLANCE** ***General Government***

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### ***Detail of Capital Purchases***

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Description	Total Cost
Total Capital Outlay	\$0

### ***Budget Summary***

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Description	Total Cost
Personnel Services Expenditures	\$ 0
Operating Expenses	519,086
<b>Total for FY 2010</b>	<b>\$ 519,086</b>

City of Marco Island  
OTHER GENERAL GOV DEPT  
EXPENSE BUDGET

8.33% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
AOG Adv Rpt #9519						
GENERAL GOVERNMENT						
0015193100	PROFESSIONAL SERVICES	4,075	6,000	8,123	4,500	75 %
0015193400	CONTRACTUAL SERVICES	36,855	36,780	25,510	36,780	100 %
0015194100	TELEPHONE & COMMUNICATIONS	11,814	8,000	9,950	2,760	35 %
0015194300	UTILITIES	50,221	51,000	39,084	49,020	96 %
0015194400	RENTALS & LEASES	9,393	11,904	15,950	16,420	138 %
0015194620	BUILDING REPAIR & MAINTENANCE	8,336	15,000	13,657	15,000	100 %
0015194630	EQUIPMENT REPAIR & MAINTENANCE	2,874	4,000	1,436	4,000	100 %
0015194700	PRINTING	6,074	17,500	1,493	17,500	100 %
0015194790	ELECTION EXPENSE	26,240	0	0	35,000	0 %
0015194810	GOODWILL	60,390	17,000	47,957	4,000	24 %
0015194900	CITY PERSONNEL EXPENSES	39,030	24,000	12,187	24,000	100 %
0015194901	MISCELLANEOUS EXPENSE	777	0	1,407	0	0 %
0015194920	LEGAL ADVERTISING	45,515	55,500	62,109	50,475	91 %
0015195100	OFFICE SUPPLIES	16,383	21,000	13,678	20,500	98 %
0015195230	POSTAGE	31,752	32,000	31,051	32,000	100 %
0015195400	PUBLICATIONS & MEMBERSHIPS	4,928	4,649	3,261	4,649	100 %
0015195420	ADMIN TRAINING	1,000	0	185	0	0 %
0015199097	SKILLS-BASED RECOGNITION	0	0	0	10,000	0 %
0015199098	RETIREMENT RESERVE	0	0	0	100,000	0 %
0015199099	CONTINGENCY	0	36,692	0	92,482	252 %
TOTAL OPERATING EXPENSES:		355,658	341,025	287,038	519,086	152 %
0015196400	EQUIPMENT PURCHASES	0	0	10,482	0	0 %
TOTAL CAPITAL OUTLAY:		0	0	10,482	0	0 %
GRAND TOTAL FOR DEPARTMENT:		355,658	341,025	297,520	519,086	152 %

City of Marco Island  
GENERAL FUND TRANSFERS OUT  
EXPENSE REPORT

8.33% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	% 09 BGT
ADG Adv Rpt #9502						
GENERAL FUND TRANSFERS OUT						
0015810001	TRANS TO SPENDING CAP/ASSET RE	0	532,798	0	1,518,062	285 %
0015810201	TRANS TO PL POOL DEBT SERVICE	167,347	0	96,310	93,206	0 %
0015810202	TRANS TO FIRETRUCK DEBT SERVIC	342,078	0	85,700	115,701	0 %
0015810203	TRANS TO SALES TAX BOND DS FUN	1,111,445	0	547,273	550,654	0 %
0015810204	TRANS TO N COLLIER BK NOTE DS	307,174	0	87,800	43,900	0 %
0015810300	TRANS TO CAPITAL PROJECTS FUND	10,830,068	0	2,302,600	1,787,000	0 %
0015810500	CONT TO LIABILITY INSURANCE FU	624,128	682,798	682,800	682,798	100 %
TOTAL TRANSFERS OUT:		13,402,240	1,215,596	3,802,483	4,791,321	394 %
0015909900	CENTRAL ADM ALLOCATION	(1,212,420)	(1,488,334)	(1,488,336)	(1,488,569)	100 %
TOTAL ALLOCATIONS:		(1,212,420)	(1,488,334)	(1,488,336)	(1,488,569)	100 %
GRAND TOTAL:		12,189,820	(272,738)	2,314,147	3,302,752	(1,211) %



# City of Marco Island



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## ANNUAL BUDGET 2009-2010

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### GENERAL FUND

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#### COMMUNITY DEVELOPMENT EXPENDITURES:

Community Development	\$624,614
Code Enforcement	\$282,175
Total General Fund Expenditures	\$906,789

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### BUILDING SERVICE FUND

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Building Service Fund	\$1,154,418
Total Building Service Fund Expenditures	\$1,154,418
Total Community Development	\$2,061,207

# Community Development Department

## **Mission Statement**

*To offer Marco Island residents and visitors a thoughtful, professional staff that provides current and long-range planning, environmental and zoning services, and code enforcement, acting in a prompt and courteous manner when addressing community needs and City business. The staff encourages community participation to develop a sound, innovative planning program that will complement and enhance the natural, social, and economic environment of the Island.*

The Community Development Department is charged with providing both current and long-range planning, environmental, and zoning services. Planning staff works with the development community on proposed projects, site plan review, staff analysis of land use petitions and variance requests, interpretation and enforcement of the City's Land Development Code, and provides staff services to the Planning Board, Beach Advisory Committee, and City Council. Long-range planning efforts focus on implementing policies contained in the adopted Comprehensive Plan and the review and critique of the Land Development Code for changes consistent with the Comprehensive Plan.

The Director also manages the Code Compliance and Building Services Divisions.

The Code Compliance Division provides staff support to the City's Code Enforcement Board and is charged with enforcing various codes and ordinances that directly impact the appearance and public welfare of the community. The Division addresses their duties through proactive observations and in response to complaints received. The Division also reviews existing codes and proposes changes that are deemed necessary to further enhance the well being of the community.

The Building Services Division is charged with providing a full range of plan review, permitting, and building inspection services to the development community and citizens of Marco Island. Prompt delivery of courteous and efficient customer service in a "one-stop shop" is a guiding principle.

The Building Services Fund has been defined as a self-supporting Enterprise Fund. Pursuant to Florida Statutes, building permit revenues are used to support the operations of the Building Division. Functionally, the Building Services Division operates as a division of the Community Development Department.





## ***Community Development Department Accomplishments***

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- Scheduled and completed two Community Planning Charrettes to provide public input into completion of the Town Center Sub Area redevelopment Plan.
- Expanded availability and utility of the City's GIS services to all city departments.
- Prepared and adopted a Capital Improvements Element that meets financial feasibility requirements of SB 360.
- Completed a draft ordinance for City Council's review for the permitting of Resort Rental Dwellings in the City of Marco Island.
- Completed an ordinance for the registration and training of landscape professionals in best management practices
- Pursuant to requirements of Senate Bill 360, worked with Collier County School District in completion of a Public School Facilities Element and Concurrency Management System.
- Pursuant to requirements of Senate Bill 360, completed an alternative water supply plan.
- Reviewed and approved 5 site development plans for new commercial development, one off street parking agreement, and 2 conditional use petitions. Reviewed and approved 5 construction trailer permits, 17 temporary use permits, 47 zoning certificates, 107 new and 396 renewal home occupation applications, 107 special use permits, 74 commercial occupation licenses, 2 temporary extensions for model home, 8 variances, 2 boat dock extensions, 2 demolition sales permits, and one conditional use extension.
- Provided in-house environmental services to address issues involving water resources, exotic species, and ecological management.
- Prepared a grant application for Community Development Block Grant funds in the amount of \$75,000 for construction of additional sidewalks in Marco Highlands Subdivision.
- Established a staff/citizens committee to assist in identifying green initiatives necessary to achieve Green Government certification through the Florida Green Building Coalition.

## ***Code Compliance Division Accomplishments***

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- Initiated and completed code enforcement cross training for all building inspectors
- Completed training for code enforcement staff in landscaping best management practices
- Investigated 5,192 alleged code violations, an average of 432 alleged violations per month; opened an average of 360 cases per month of which 59% were identified by staff.
- Prepared 144 cases for hearings before the Code Enforcement Board for an average of 12 cases per hearing.
- Completed enforcement of 519 outstanding pool barrier violations
- Continued increased enforcement of watering violations during drought conditions
- Continued enforcement of environmental violations such as protection of endangered species (sea turtles, gopher tortoises, and burrowing owls), illegal vegetation removal, and illegal dumping.
- Investigated 210 violations for seawalls which require replacement.
- Provided for maintenance of unoccupied homes, including lawn, pool treatment, and removal of litter and debris.

## ***Building Services Division Accomplishments***

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In the first 6 months of the fiscal year –

- Issued 2,067 permits for new construction and remodeling projects
- Performed 5,749 inspections for permitted projects
- Collected over \$728,843 in total fees (including impact fees)
- Maintained a 94% permit closure rate.

## ***Building Services Staffing***

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The Building Services Division employed a staff of 10 in FY2008. One staff member was lost through attrition. The position was vacant for FY 2009 and will remain vacant for all of FY2010.

## ***Performance Measures***

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The Community Development Department has a broad mission with regulation and support of development and construction; short-term and long-range planning; Code Enforcement; and the City's Geographical Information System (GIS). With this broad focus the Department is focused on the following mission elements:

- To uphold the upscale residential community atmosphere, with sufficient commercial developments to service the needs of the residents,
- To enhance its natural beauty,
- To promote architectural harmony, and
- To provide for the safety and welfare of its residents,
- With cost-efficient government,
- And prompt and courteous service to all.

All departments of the City recognize the underlying expectation of stewardship, with the careful use of the City's human, financial and environmental resources. The community expects City employees and departments to deliver quality services at a reasonable value, with minimal waste and with high ethical standards in decisions and actions. In addition, all departments have specific measurable goals intended to help the City chart success with constant improvement to the services of this City.

The Performance Measures adopted for the Department include the following:

- Ensure that 80% of cited property owners are in compliance within 120 days of contact.
- Ensure that 80% of customers seeking plan reviews and permits are served within 30 minutes.
- Pursue 95% voluntary compliance rate for code violations.
- Complete 90% of commercial plan reviews within 3 weeks.
- Complete 90% of residential plan reviews within 2 weeks.
- Respond to reports of code violations within 24 hours of report.
- Increase condominium and homeowner outreach. Coordinate with contractors and builders to reduce the need for plan corrections and re submittals to less than 10% of total plans submitted.

## ***Performance Goals and Initiatives***

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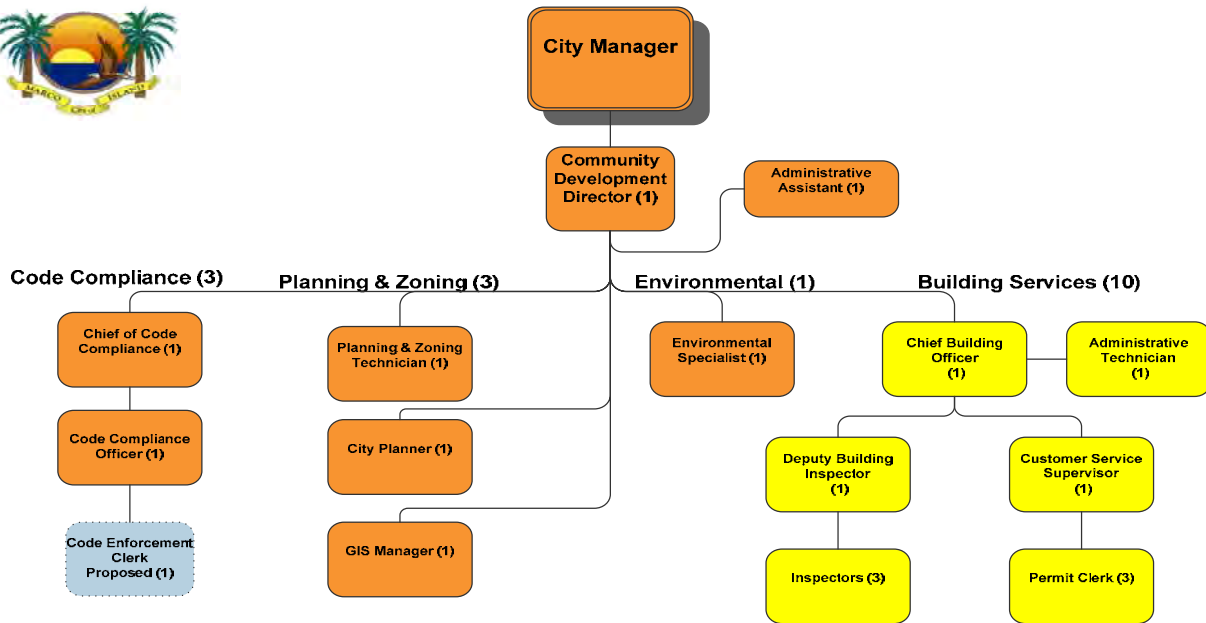
Performance Goals and key initiatives for the upcoming year include the following:

- Develop inspection program for rental properties.
- Install and implement land management and building permitting software system.
- Complete Town Center Redevelopment Plan.
- Complete Town Center CRA eligibility analysis.
- Identify Green Initiatives and achieve Green Government certification with the Florida Green Building Coalition at the Silver Level.
- Complete transformation of GIS.
- Maintain Community Rating System classification level 6 and work toward level 5.
- Complete land development code amendments necessary for implementation of related Comprehensive Plan objectives.

# BUDGET-AT-A-GLANCE

## Community Development

**City of Marco Island- Community Development- 19 FTE**  
 Monday, July 13, 2009



### Detail of Personnel Services

Position	FY 2009 Budget	FY 2010 Budget	Salary
<b>Community Development</b>			
Community Development Director	1.00	1.0	\$ 96,975
City Planner	1.00	1.0	73,000
GIS Manager	1.00	1.0	70,000
Planning/Zoning Technician	1.00	1.0	48,550
Administrative Assistant	1.00	1.0	44,650
Environmental Specialist	0.63	1.0	51,000
<b>Sub-total</b>	<b>5.63</b>	<b>6.0</b>	<b>\$384,175</b>
<b>Code Compliance</b>			
Chief of Code Compliance	1.0	1.0	\$ 64,100
Code Officer	1.0	1.0	46,125
Code Clerk	0.0	1.0	43,300
<b>Sub-total</b>	<b>2.0</b>	<b>3.0</b>	<b>\$153,525</b>
<b>Building Services Enterprise Fund</b>			
Building Official	1.00	1.0	\$ 81,250
Deputy Building Official	1.00	1.0	60,075
Electrical Inspector	1.00	1.0	58,625
Plumbing/Mechanical Inspector	1.00	1.0	57,250
Structural Inspector	1.00	1.0	59,225
Customer Service Supervisor	1.00	1.0	53,650
Permit Clerks	3.00	3.0	47,300
Administrative Technician	1.00	1.0	40,350
<b>Sub-total</b>	<b>10.0</b>	<b>10.0</b>	<b>\$457,725</b>
Pay for Performance Incentives			0
<b>Total Full Time Equivalents</b>	<b>17.63</b>	<b>19.0</b>	<b>\$995,425</b>

## ***Detail of Capital Purchases***

---

<b>Description</b>	<b>Total Cost</b>
<hr/>	
<b>Total Capital Outlay</b>	<b>\$0.00</b>

## ***Budget Summary***

---

<b>Description</b>	<b>Total Cost</b>
<hr/>	
Personnel Services Expenditures	\$1,442,500
Operating Expenses	618,707
Capital Outlay	0
<hr/>	
<b>Total for FY 2010</b>	<b>\$2,061,207</b>



City of Marco Island  
COMMUNITY DEVELOPMENT DEPT  
EXPENSE BUDGET

8.33% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
	ADG Adv Rpt #9515					
	COMMUNITY DEVELOPMENT					
0015151200	WAGES	374,673	373,676	357,363	384,175	103 %
0015151400	OVERTIME	610	500	1,874	2,000	400 %
0015151500	LONGEVITY PAY	0	6,000	0	0	0 %
0015152000	BENEFITS	92,869	115,955	84,785	115,575	100 %
0015152100	PICA TAXES	33,585	33,596	31,272	37,725	112 %
0015152200	RETIREMENT	16,169	18,408	14,566	19,325	105 %
	TOTAL PERSONNEL SERVICES:	517,906	548,135	489,959	558,800	102 %
0015153100	PROFESSIONAL SERVICES	3,000	25,000	21,250	25,000	100 %
0015153400	CONTRACTUAL SERVICES	506	11,875	12,162	15,000	126 %
0015153480	WATER QUALITY TESTING	4,420	9,000	4,320	6,000	87 %
0015154000	TRAVEL PER DIEM	481	1,440	1,335	1,440	100 %
0015154100	TELEPHONE & COMMUNICATIONS	1,755	1,400	3,070	7,804	557 %
0015154610	VEHICLE REPAIR & MAINTENANCE	0	0	13	250	0 %
0015154630	EQUIPMENT REPAIR & MAINTENANCE	2,962	2,500	2,873	2,500	100 %
0015154700	PRINTING	1,023	1,200	152	1,200	100 %
0015154900	TURTLE GRANT EXPENSES	0	0	19	0	0 %
0015155100	OFFICE SUPPLIES	2,453	3,000	2,914	3,000	100 %
0015155210	FUEL	10	240	64	60	25 %
0015155220	UNIFORMS	51	200	0	120	60 %
0015155230	POSTAGE	161	260	22	240	92 %
0015155400	PUBLICATIONS & MEMBERSHIPS	2,416	2,200	3,369	2,200	100 %
0015155420	TRAINING	985	1,000	879	1,000	100 %
	TOTAL OPERATING EXPENSES:	20,224	59,315	52,442	65,814	111 %
	TOTAL CAPITAL OUTLAY:	0	0	0	0	0 %
	GRAND TOTAL FOR DEPARTMENT:	538,130	607,450	542,401	624,614	103 %

City of Marco Island  
 CODE COMPLIANCE DEPARTMENT  
 EXPENSE BUDGET

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT 09 BGT
ADG Adv Rpt #9520						
CODE COMPLIANCE						
0015201200	WAGES	105,171	109,358	109,217	153,525	140 %
0015201400	OVERTIME	1,941	1,000	1,722	2,000	200 %
0015201500	LONGEVITY PAY	0	0	0	6,000	0 %
0015202000	BENEFITS	31,587	30,606	33,332	50,200	164 %
0015202100	FICA TAXES	9,711	10,379	9,961	15,325	148 %
0015202200	RETIREMENT	5,181	5,387	5,449	7,800	145 %
TOTAL PERSONNEL SERVICES:		153,591	156,730	159,680	234,850	150 %
0015203400	CONTRACTUAL SERVICES	78,795	90,000	99,952	38,000	42 %
0015204000	TRAVEL PER DIEM	10	250	50	225	90 %
0015204610	VEHICLE REPAIR & MAINTENANCE	2,274	2,000	659	2,000	100 %
0015204630	EQUIPMENT REPAIR & MAINTENANCE	0	250	1,300	500	200 %
0015204700	PRINTING	74	500	0	200	40 %
0015205100	OFFICE SUPPLIES	1,983	3,180	2,802	3,000	94 %
0015205210	FUEL	2,289	2,500	1,150	1,300	52 %
0015205220	UNIFORMS	278	500	397	400	80 %
0015205230	POSTAGE	155	100	74	100	100 %
0015205400	PUBLICATIONS & MEMBERSHIPS	65	580	87	580	100 %
0015205420	TRAINING	208	1,020	1,004	1,020	100 %
TOTAL OPERATING EXPENSES:		86,129	100,880	107,476	47,325	47 %
TOTAL CAPITAL OUTLAY:		0	0	0	0	0 %
GRAND TOTAL FOR DEPARTMENT:		239,720	257,610	267,156	282,175	110 %



# City of Marco Island



## *Annual Budget Summary Building Services Enterprise Fund Fiscal Year 2009-2010*

### **BUDGET FISCAL YEAR 2010**

#### ***Building Services Enterprise Fund Revenues:***

<b><i>Building Permit Fees</i></b>	<b>\$</b>	<b>640,000</b>
<b><i>Other Income</i></b>		<b>30,000</b>
<b><i>Use of Reserves</i></b>		<b>484,418</b>

<b>TOTAL REVENUES</b>	<b>\$</b>	<b>1,154,418</b>
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#### ***Building Services Enterprise Fund Expenditures:***

<b><i>Personnel Services</i></b>	<b>\$</b>	<b>648,850</b>
<b><i>Operating Expenses</i></b>		<b>97,550</b>
<b><i>Capital Outlay</i></b>		<b>-</b>
<b><i>Central Administration Allocation and Liability Insurance</i></b>		<b>408,018</b>

<b>TOTAL EXPENDITURES</b>		<b>1,154,418</b>
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<b>CASH FLOW</b>	<b>\$</b>	<b>(484,418)</b>
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**Note:** By action of the City Council, the Building Services division was established as a self-supporting Building Enterprise Fund starting with the 2006 budget. The Fund is exempt from calculation of Spending Cap expenditures.





City of Marco Island  
BLDG FUND REV  
REVENUE BUDGET

8.00% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
-----						
	BLG SERV FUND REVENUES					
	95000					
1013220000	BUILDING PERMIT FEES	809,646	1,506,863	713,455	640,000	42 %
1013610000	INTEREST EARNED	81,876	0	29,982	30,000	0 %
1013690000	MISCELLANEOUS REVENUE	0	0	1,173	0	0 %
1013810010	USE OF RESERVES	0	0	0	484,418	0 %
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	GRAND TOTAL FOR FUND:	891,522	1,506,863	744,610	1,154,418	77 %
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City of Marco Island  
BUILDING SERVICES FUND  
EXPENSE BUDGET

8.33% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
ADG Adv Rpt #95010						
BLDG SERV FUND						
1015241200	WAGES	495,106	503,341	499,316	457,725	91 %
1015241400	OVERTIME	0	5,000	1,118	500	10 %
1015242000	BENEFITS	153,373	177,015	149,037	143,475	81 %
1015242100	FICA TAXES	46,769	48,132	45,664	44,525	93 %
1015242200	RETIREMENT	24,660	27,271	23,524	22,900	84 %
1015242900	CAPITALIZED PERSONNEL COSTS	0	0	0	(20,275)	0 %
TOTAL PERSONNEL SERVICES:		719,908	760,759	718,659	648,850	85 %
1015243100	PROFESSIONAL FEES	1,750	3,500	1,100	2,500	71 %
1015243400	CONTRACTUAL SERVICES	5,886	10,000	4,002	6,000	60 %
1015243490	COLLIER COUNTY SERVICES	13,217	80,000	78,597	50,000	63 %
1015244000	TRAVEL PER DIEM	3,345	5,000	2,047	5,000	100 %
1015244100	TELEPHONE & COMMUNICATIONS	5,123	8,000	5,654	4,440	56 %
1015244400	RENTALS & LEASES	5,188	7,500	4,796	5,100	68 %
1015244610	VEHICLE REPAIR & MAINTENANCE	817	1,600	1,083	1,600	100 %
1015244630	EQUIPMENT REPAIR & MAINTENANCE	494	500	1,200	2,450	490 %
1015244700	PRINTING	153	1,500	1,693	1,000	67 %
1015244901	MISCELLANEOUS EXPENSE	0	0	40	0	0 %
1015245100	OFFICE SUPPLIES	9,601	15,000	5,783	9,960	66 %
1015245210	FUEL	7,100	6,600	4,212	5,100	77 %
1015245220	UNIFORMS	656	800	641	750	94 %
1015245230	POSTAGE	142	400	130	300	75 %
1015245400	PUBLICATIONS & MEMBERSHIPS	1,818	1,350	896	1,350	100 %
1015245420	TRAINING	2,028	2,000	1,309	2,000	100 %
1015249099	CONTINGENCY	0	1,500	0	0	0 %
1015249900	CENTRAL ADM ALLOCATION	425,316	413,567	413,568	340,731	82 %
1015249910	CONT TO LIABILITY INSURANCE FU	52,752	67,287	67,284	67,287	100 %
TOTAL OPERATING EXPENSES:		535,386	626,104	594,035	505,568	81 %
1015246400	EQUIPMENT PURCHASES	0	120,000	39,994	0	0 %
TOTAL CAPITAL OUTLAY:		0	120,000	39,994	0	0 %
GRAND TOTAL FOR FUND:		1,255,294	1,506,863	1,352,688	1,154,418	77 %



# City of Marco Island



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## ANNUAL BUDGET 2009-2010

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### GENERAL FUND

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#### PUBLIC SAFETY EXPENDITURES:

Fire-Rescue	\$4,678,035
Police Services	\$4,398,503
Total Expenditures	\$9,076,538

# Fire-Rescue Department

## Mission Statement

*The mission of the Marco Island Fire-Rescue Department is to exceed your expectations of fire suppression and life safety services, to augment and provide emergency medical services, and deliver safe and quality emergency and prevention services to all persons within the City.*

*As a Team since 1965, we have, and will continue to dedicate our lives to preserve your life, health, safety, and property. "Everyone goes home."*

Fire-Rescue Department is entering its 45<sup>th</sup> year of service to Marco Island. The personnel provide firefighting, emergency medical services, marine rescue, dive rescue and hazardous material response.

The major issue that faces the Fire-Rescue Service is the high life hazard that is associated with aging multifamily and high rise buildings and an older population base. Each day there are approximately, 20,000-40,000 people on the island, 28,000 vehicle trips over the bridge and a large number of boaters using our waterways. We have seen an increase in high rise and multi-family fires, marine rescue, medical calls, need for calling off island resources and multiple calls occurring at the same time.

The major challenge for the Fire-Rescue service is our current staffing does not meet nationally recommended guidelines for structure fire response. The lack of appropriate staffing does delay critical actions by on scene personnel especially in mid and high rise structures that impact the safety of personnel and citizens within those buildings. Additionally, the delay of action does increase property damage. The department relies upon outside emergency responders who are often delayed simply because of the geographic location of the island. The City has taken some positive steps in the recognition of this issue and some progress has been made in the reduction of risk. This department fully understands the needs and wishes of citizens for comprehensive services and continues to present various solutions of funding and options of service delivery to assist in meeting a safe proper service level.



## ***Responsibilities of the Fire- Rescue Department***

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- Provide emergency services to 15,000-40,000 residents and visitors daily including 3,284 hotel guests and 810 hotel employees.
- Provide fire and emergency service response to 6,788 single family homes, 11,019 condominium / hotel / timeshares and approximately 874 registered businesses.
- Provide response to auto and boat accidents. There are approximately 28,000 vehicle trips over the bridge daily and 6,000 registered boats.
- Maintain appropriate response times to approximately 3,000 emergency requests for assistance.
- Provide primary fire and rescue marine services to all offshore and inland waterways.
- Provide primary hazardous material and weapons of mass destruction response as part of regional team to all of Collier County and secondary response to 10 surrounding counties.
- Primary responsibility as emergency management operations coordinator for hurricanes.
- Oversee and help coordinate 93 Community Emergency Response Team volunteers, which assist during disasters with medical, search and rescue as well as being trained in damage assessment.
- Review plans and permit all construction in multifamily and commercial structures to ensure compliance to state fire codes.
- Inspect all permitted work in commercial and multifamily buildings to ensure compliance.
- Provide training to contractors and other interested groups on fire code compliance.
- Provide education on various subjects, medical, hurricane, fire prevention, fire operations, and safety to schools, organizations and individuals upon request.
- Provide mutual aid fire and EMS services to requesting agencies outside of Marco Island.

## ***Accomplishments***

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- In 2008 responded to 2,448 emergency calls for service.
- In 2008 completed over 2,200 fire inspections, 1,000 plan reviews, 300 contractor meetings, and coordinated 30 public education events.
- Fire-Rescue participated in the Ad-Hoc Finance committee meetings and helped evaluate alternative funding sources as developed.
- Fire Rescue Community Emergency Response Team (CERT) has 92 members. The team continues training with the Community Development Department on damage assessment reports post hurricane or storm events.
- Completed the construction to place Fire/Police boat on lift at Caxambas Park.
- Participated with Councilman Waldack in Countywide consolidation talks with all Fire-Rescue and EMS agencies as an option of service delivery.
- Fire Rescue participated in the Marco Island YMCA Water Wise Program teaching third grade students from Tommie Barfield and Manatee Elementary schools water safety, pool safety, and basic first aid awareness.
- Fire Rescue personnel responded to multiple major brush fire incidents including the I-75 fires that closed the road for a prolonged period of time.
- The City of Marco Island and the Fire-Rescue Department and Division of Forestry hosted advanced Wildland / Urban Interface training for brush and wildland fire incidents.
- Successful in obtaining additional grant funds and equipment for hazardous material team.
- Participated in possible merger meetings with Collier County for better utilization of resources and EMS tax dollars and in a countywide workgroup looking at the pros and cons of a countywide Fire/EMS Agency.

- Participated in alternative funding meetings with Collier County EMS to help alleviate the taxpayers of Marco Island being a primary revenue source for needed EMS growth units in other areas of Collier County.
- Continued vehicle replacement by purchasing a new ALS Fire Engine, delivery expected early 2010.
- Submitted for a Fire Station Construction Grant through the FEMA economic stimulus grant program.

## ***Staffing***

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In 2008 the Fire Rescue Department had 38 FTE positions. The Department staffing is still behind the recommended National Fire Protection staffing recommendations for safe initial firefighting. In 2009 one person was added per shift. If the Single Family Resort Dwelling Ordinance passes based upon the number of required inspections one additional inspector and perhaps part time clerical support may be needed.

## ***Performance Measures***

---

All departments of the City recognize the underlying expectation of stewardship, with the careful use of the City's human, financial and environmental resources. The community expects City employees and departments to deliver quality services at a reasonable value, with minimal waste and with high ethical standards in decisions and actions. In addition, all departments have specific measurable goals intended to help the City chart success with constant improvement to the services of this City.

The Fire-Rescue Department is focused on the following Citywide mission elements:

- To provide for the safety and welfare of its residents;
- Through cost-efficient government;
- With prompt and courteous service to all.

The Performance Measures adopted for the Department include the following:

- On-scene arrival of Fire-Rescue Department personnel for all emergency calls within 6 minutes or less from time of dispatch.
- Decrease response times significantly in Old Marco, Hideaway and the Tigertail areas.
- Provide a Firefighter Paramedic on initial arriving unit for all medical emergencies.
- Increase fire-inspected occupancies by 10%.
- Complete 1,000 initial and subsequent plan reviews within 3 day average.
- Increase condo and homeowner outreach by 10%.
- Reach 80% of school-age students (K-8) with fire education programs.
- Teach 100% of City employees in CPR / Automatic External Defibrillator usage

## ***Performance Goals and Initiatives***

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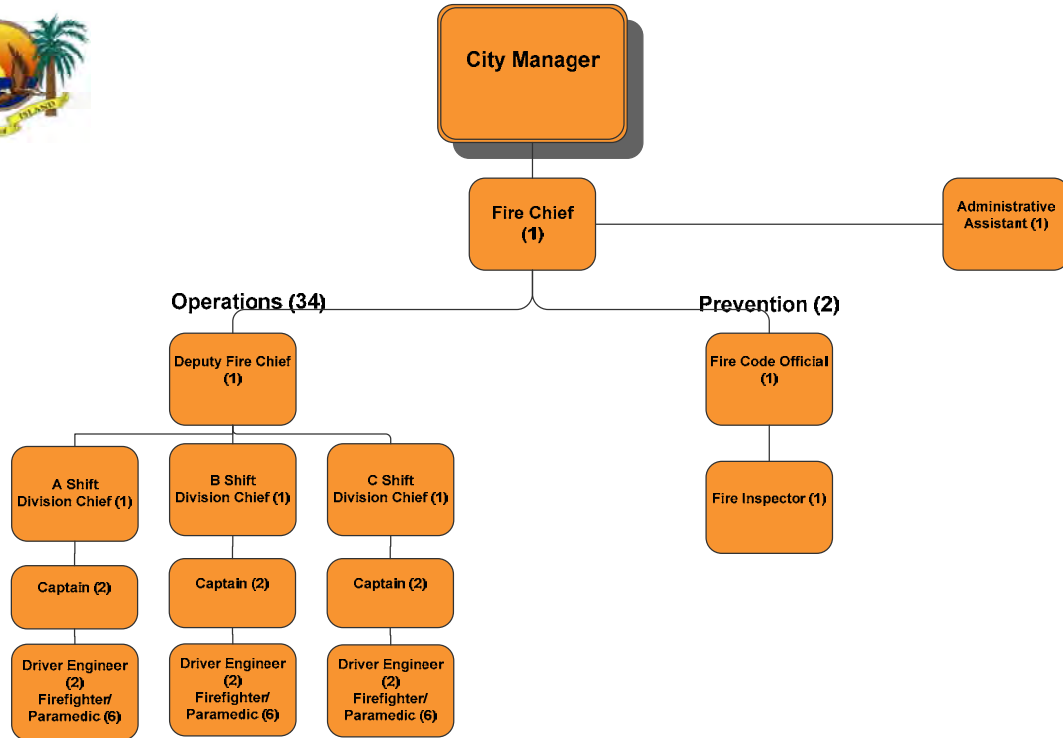
Performance Goals and key initiatives for the upcoming year include the following:

- Develop fire inspection program for rental properties.
- Increase grant applications to help offset Fire Rescue operational and capital needs.
- Increase efficiency and operations in Citywide Disaster Plan.

# BUDGET-AT-A-GLANCE

## Fire-Rescue Department

**City of Marco Island – Fire-Rescue Department – 38 FTE**  
 Sunday, July 12, 2009



### Detail of Personnel Services

Position	FY 2009 Budget	FY 2010 Budget	Salary
Fire Chief	1.0	1.0	\$ 101,850
Deputy Chief	1.0	1.0	106,375
Division Chiefs	3.0	3.0	292,825
Fire Captains	6.0	6.0	514,525
Driver/Engineer	6.0	6.0	423,800
Firefighters	18.0	18.0	975,650
Fire Code Official	1.0	1.0	78,325
Fire Inspector	1.0	1.0	56,125
Administrative Assistant	1.0	1.0	44,025
Pay for Performance Incentives			0
<b>Total Full Time Equivalents</b>	<b>38.0</b>	<b>38.0</b>	<b>\$2,593,500</b>



## ***Detail of Capital Purchases***

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<b>Description</b>	<b>Total Cost</b>
Bathroom Upgrades	\$ 8,000
Station 50 / 51 Alert Systems	7,500
ALS Training Aids	5,000
Battery Charges	3,000
Breathing Air Cascade	20,000
<b>Total Capital Outlay</b>	<b>\$ 77,500</b>

## ***Budget Summary***

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<b>Description</b>	<b>Total Cost</b>
Personnel Services Expenditures	\$4,214,875
Operating Expenses	397,660
Capital Outlay	65,500
<b>Total for FY 2010</b>	<b>\$4,678,035</b>

City of Marco Island  
FIRE/RESCUE DEPARTMENT  
EXPENSE BUDGET

8,338 Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	% 09 BGT
ADG Adv Rpt #95220						
FIRE/RESCUE						
001522100	SUPERVISOR SALARIES	214,923	594,765	227,296	208,225	59 %
0015221200	FIREFIGHTER WAGES	2,038,690	2,165,574	2,233,234	2,206,800	102 %
0015221300	SUPPORT STAFF WAGES	172,995	44,445	179,659	178,475	402 %
0015221400	OVERTIME	135,777	75,000	81,306	75,000	100 %
0015221500	LONGEVITY PAY	0	10,000	0	6,000	60 %
0015222000	BENEFITS	488,947	515,747	588,099	654,000	127 %
0015222100	FICA TAXES	200,635	223,347	210,910	240,625	108 %
0015222200	RETIREMENT	341,992	489,652	416,833	645,750	132 %
0015222201	PROPERTY INS PREMIUM TAX-FIRE	0	550,000	151,051	0	0 %
TOTAL PERSONNEL SERVICES:		3,593,958	4,428,330	4,088,390	4,214,875	95 %
0015223100	PROFESSIONAL SERVICES	79,749	23,991	18,613	40,000	167 %
0015223400	CONTRACTUAL SERVICES	3,897	12,500	6,443	11,440	92 %
0015224000	TRAVEL & PER DIEM	8,101	6,000	5,697	5,500	92 %
0015224100	TELEPHONE & COMMUNICATIONS	21,860	28,000	22,739	17,460	62 %
0015224300	UTILITIES	31,265	37,140	33,795	37,560	101 %
0015224400	RENTALS & LEASES	4,358	6,500	5,408	4,700	72 %
0015224610	VEHICLE REPAIR & MAINTENANCE	88,937	85,600	81,650	70,600	82 %
0015224620	BUILDING REPAIR & MAINTENANCE	17,917	24,450	37,178	23,200	95 %
0015224630	EQUIPMENT REPAIR & MAINTENANCE	25,129	24,450	17,299	13,450	58 %
0015224660	MARINE EXP-REPAIRS/MAINT	0	0	0	20,000	0 %
0015224700	PRINTING	2,617	2,000	290	1,500	75 %
0015224800	GRANT EXPENDITURES	0	0	0	11,600	0 %
0015224810	PUBLIC EDUCATION & GOODWILL	5,240	7,800	7,196	6,800	87 %
0015224901	MISCELLANEOUS EXPENSE	348	1,009	1,199	500	50 %
0015225100	OFFICE SUPPLIES	13,303	11,500	9,542	10,000	87 %
0015225200	OPERATING SUPPLIES	41,386	36,850	61,046	30,250	82 %
0015225210	FUEL	40,204	26,000	24,227	30,000	115 %
0015225220	UNIFORMS	9,479	13,000	10,026	10,000	77 %
0015225225	BUNKER GEAR	9,465	17,800	17,998	19,000	107 %
0015225230	POSTAGE	688	912	1,023	500	66 %
0015225265	MEDICAL SUPPLIES	5,923	14,000	9,587	10,000	71 %
0015225290	SOLID WASTE DISPOSAL	1,967	2,990	1,655	2,750	92 %
0015225400	PUBLICATIONS & MEMBERSHIPS	3,056	3,010	2,686	3,750	125 %
0015225420	TRAINING	29,904	18,500	15,046	17,000	92 %
TOTAL OPERATING EXPENSES:		446,794	404,002	390,343	397,660	98 %
0015226100	CAPITAL IMPROVEMENTS - LAND	4,400	(12)	42,168	0	0 %
0015226200	CAPITAL IMPROVEMENTS - BUILDING	34,319	69,045	40,687	7,500	11 %
0015226400	EQUIPMENT PURCHASES	26,264	52,000	36,368	28,000	54 %
0015227320	AMORTIZATION LEASE ISSUANCE CO	0	0	0	30,000	0 %
TOTAL CAPITAL OUTLAY:		64,984	121,033	119,222	65,500	54 %
GRAND TOTAL FOR DEPARTMENT:		4,103,735	4,953,365	4,597,956	4,678,035	94 %

# Police Department

## **Mission Statement**

*The mission for each member of the Marco Island Police Department (MIPD) is to consistently seek and find ways to affirmatively promote, preserve, and deliver a feeling of security, safety, and quality services to all persons within the City of Marco Island.*

The Marco Island Police Department is responsible for providing protection of persons and property, the preservation of public peace and order, the prevention, detection, and investigation of crimes, the apprehension of offenders, and enforcement of the laws of the State and the ordinances of the City. The Marco Island Police Department embraces Community Policing, partnering with local, state and federal law enforcement agencies, the Marco Island Fire-Rescue Department, Collier County EMS, and most importantly island residents, businesses and visitors.

Continuing its 1<sup>st</sup> decade of service, the members of the Police Department seek to enhance our community by maintaining a low crime rate, a high crime clearance rate, and safe streets and waterways.

Members seek to add value to the community through a commitment to excellence as well as the affirmation of our core values: integrity, respect, teamwork, pride and professionalism. The Marco Island Police Department's greatest resources are its dedicated employees and volunteers.



## Community Safety

The Florida Department of Law Enforcement reports that 217 Uniform Crime Report (UCR) Part I crimes were committed in Marco Island in 2008. This number reflects, for the first time in ten years, an increase in Part I crimes, up by 7.8% from 178 Part I crimes in 2007. This rate is 46% lower, however, than the 398 Part I crimes committed in 2000, the first year of local law enforcement on Marco Island. The Marco Island Police Department measured 84 Part II crimes in 2008, versus 55 in 2007, a 35% increase. While all crimes cannot be prevented, a significant measure of a law enforcement agency's effectiveness is the clearance rate or crimes solved. The Marco Island Police Department's Part I crime clearance rate was 30.4% in 2008. This was a 23% increase over the agency's Part I crime clearance rate in 2007 and five times greater than the Part I crime clearance rate in 2000. The Part II crime clearance rate was **95.24%** in 2008, an 11% increase over the agency's part two crime clearance rate of 85.45% in 2007.

Crime rates in Florida cities and counties are measured by the Florida Department of Law Enforcement reports based on Part I crimes (per 100,000 persons). The 2008 crime rate in Marco Island was 1,287.4. This is significantly lower than the crime rate in unincorporated Collier County (2,134.7) and the City of Naples (3,883.7). The Florida Department of Law Enforcement indicates that the City of Marco Island has the lowest crime rate based on the following sample communities.

<u>Municipality</u>	<u>Total Part I Crime</u>	<u>Crime Rate / 100,000</u>	<u>% Rate Change 2007 to 2008</u>	<u>Clearance Rate</u>
City of Sanibel	110	1725.8	9.8	14.50%
City of Marco Island	217	1287.4	7.8	30.40%
City of Punta Gorda	499	2827	10.8	19.40%
City of St. Petersburg Beach	605	5970.6	-1.8	29.4
City of Mt. Dora	717	6350.8	7	19.40%
City of Venice	727	3282.8	6.6	17.20%
City of Naples	876	3883.7	-1.1	51.90%
Collier County	6264	2134.7	-1	27.40%

## Staffing

<u>Municipality</u>	<u>Officer per 1K population ratio</u>
City of Sanibel	3.81
City of Naples	3.28
City of St. Petersburg Beach	3.17
City of Mt. Dora	2.84
DOJ Regional Average	2.6 to 5.7
DOJ National Average	2.5
FDLE Avg. City 15K to 30K	2.3
City of Venice	2.12
City of Punta Gorda	2.06
City of Marco Island	2

(2007 Data)

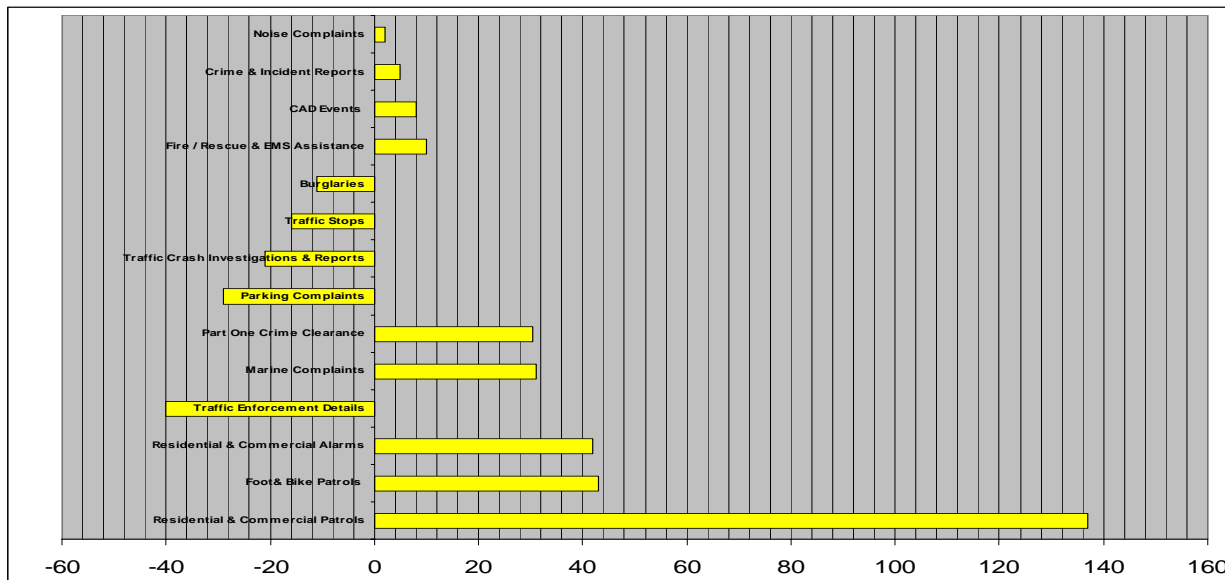
Community service expectations and professional best practices present a significant challenge based on current staffing. The Police Department continues to provide professional police services while maintaining a ratio of police officers well below state and national averages for similar sized cities. In FY 2008, the Department had thirty-two (32) law enforcement officer positions, which included the Chief and all full-time officers with arrest powers. Our civilian support staff consists of two full-time employees and 3 part-time employees.

As a community we have seen an increase in crime, and this trend is expected to continue. Based on a population estimate of 16,000 residents, the City of Marco Island has a current ratio of 2.0 officers per thousand permanent residents. *This calculation understates our actual experience, as it does not account for the increase in population during the winter season, nor does it account for 10,000 to 40,000 people who come to the island each day for educational, recreational and occupational reasons.* By calculating this ratio based on a population of 35,000 residents during season and holidays, the ratio is less than 1.0 officer per thousand residents. The most recent United States Department of Justice statistics suggest that nationally the average ratio of Police Officers per thousand residents is 2.5, while the same study indicates that the ratio for our immediate region is between 2.6 and 5.7 Police Officers per thousand residents. A 2007 Florida Department of Law enforcement (FDLE) study of law enforcement agencies serving communities between 16,012 and 30,782 residents highlighted the fact that law enforcement agencies in this population range employed an average of 54 Police Officers, and none of the fifty-seven municipalities had fewer Police Officers than the City of Marco Island.

While the most publically visible law enforcement employee is the Police Officer, Police Departments are ineffective and inefficient without civilian support staff. United States Department of Justice statistics state that the national civilian to resident ratio is 3.9 employees per one thousand residents. The ratio for our immediate region is between 3 and 3.3 employees per one thousand residents. The same FDLE study mentioned above indicated that law enforcement agencies similar to the Marco Island Police Department employ, on average 15.6 civilian employees, and only two of the agencies surveyed had fewer civilian employees than the City of Marco Island.

## 2008 Accomplishments & Challenges

Law enforcement agencies have traditionally been evaluated by their numerical output. While these metrics should not be the sole measure of success, the following graph represents some of the Department's 2008 accomplishments and challenges that can be numerically quantified, specifically the percentage increase or decrease of selected law enforcement activities.



The Marco Island Police Department is exceptionally proud of the following 2008 achievements:

- Deployment of multi-function mobile data computers in all marked vehicles.
- The successful completion of the Department's first Citizen's Police Academy
- Surpassed the 2008 "Lidar Certification" goal for Patrol Officers by 41%.
- Surpassed the 2008 advanced traffic investigation education goal by 60%.
- The creation of a Marine Volunteer Program.
- As of June 2009, on track to complete nearly 90% of all FY09 Sub-Goals/Action Plans/Strategies.

- Continued Partnerships with:
 

FL Fish & Wildlife Conservation Commission	Marco Island Civic Association
US Department of Homeland Security	Collier County Sheriffs Office
US Coast Guard & Auxiliary	Naples Police Department
Department of Children & Families	Marco Police Foundation
US Drug Administration	Charter Middle School
Tommie Barfield Elementary School	Chamber of Commerce
Department of Juvenile Justice	States Attorney's Office

## ***Performance Measures***

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All Departments of the City recognize the underlying expectation of stewardship, with the careful use of the City's human, financial and environmental resources. The community expects City employees and departments to deliver quality services at a reasonable value, with minimal waste and with high ethical standards in decisions and actions. In addition, all departments have specific measurable goals intended to help the City chart success with constant improvement to the services of this City.

The Police Department is focused on the following mission elements:

- To provide for the safety and welfare of its residents
- Through cost-efficient government,
- With prompt and courteous service to all.

The Performance Measures adopted for the Department include the following in FY2010:

- Maintain a UCR Part I crimes clearance rate of 33%.
- Maintain a UCR Part II crimes clearance rate of 90%.
- Maintain an average arrival time of 5.5 minutes or less from dispatch for all police emergency calls (Priority One).
- Maintain an average arrival time of 6.5 minutes or less from dispatch for all priority two police calls.
- Graduate 100% of DARE students enrolled in the program.
- Advertise and expand the home watch program by 5%.
- Advertise and expand the business watch program by 5%.

## ***Performance Goals and Initiatives***

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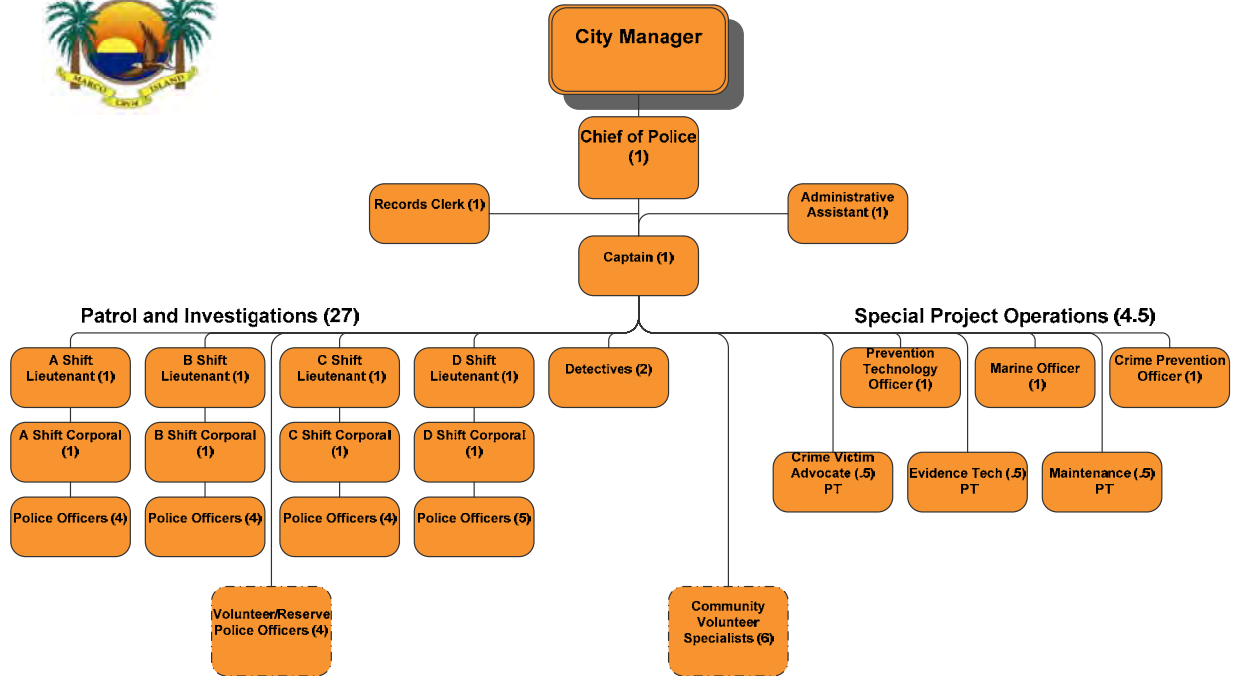
Performance Goals and key initiatives for the upcoming year include the following:

- Review call patterns and volumes to target resources to problem locations (intersections, crime or traffic hot spots, rental properties, etc).
- Identify, analyze, and when appropriate, seek grant funding for Departmental needs.
- Research and, when feasible, implement energy savings procedures within the Department.
- Seek and deploy within operational and budgetary constraints any improvement to the Department's mobile data computing system.
- Explore and utilize local training options to maximize training funds.
- Conduct two adult citizen police academy programs.
- Conduct two youth police / fire safety camp programs (Partner w/ Fire-Rescue/Parks & Recreation).
- Develop and deploy one pedestrian traffic safety program.
- Host, in conjunction with our other marine law enforcement partners, one boating safety initiative.
- Deploy the Florida Integrated Network for Data Exchange (FINDER) to all mobile data computers and appropriate LAN Desktops.
- Deploy the Collier County SHOWCASE program (individual court case status, court schedules, court case information and status) to all mobile data computers and appropriate LAN Desktops.
- Conduct quarterly directed traffic enforcement detail in high traffic crash areas targeting the top ten crash factors from FY2008.
- Develop and deploy one traffic crash reduction program for public roadway accidents.

# BUDGET-AT-A-GLANCE

## Police Department

City of Marco Island – Police Department 34 FT + 3 PT = 35.5 FTE  
 Sunday, July 12, 2009



### Detail of Personnel Services

Position	FY 2009 Budget	FY 2010 Budget	Salary
Chief of Police	1.0	1.0	\$104,900
Police Captain	1.0	1.0	98,900
Police Lieutenants	5.0	4.0	342,200
Police Officers	25.0	26.0	1,569,075
Crime Victim Advocate	.50	.50	10,925
Maintenance Worker	.50	.50	32,925
Administrative Assistant	1.0	1.0	39,600
Records Clerk	1.0	1.0	37,975
Evidence Technician	0.50	0.50	32,450
School Crossing Guard	0	0.25	9,290
<b>Total Full Time Equivalents</b>	<b>35.5</b>	<b>35.5</b>	<b>\$2,278,240</b>

## ***Detail of Capital Purchases***

<b>Description</b>	<b>Total Cost</b>
A. E. D. (2)	\$ 3,000
Equipment for Replacement Vehicles	24,000
Portable Radios (3)	10,500
Replacement Vehicles	50,000
<b>Total Capital Outlay</b>	<b>\$ 87,500</b>

## ***Budget Summary***

<b>Description</b>	<b>Total Cost</b>
Personnel Services Expenditures	\$3,666,125
Operating Expenses	644,878
Capital Outlay	87,500
<b>Total for FY 2010</b>	<b>\$4,398,503</b>



City of Marco Island  
POLICE DEPARTMENT  
EXPENSE BUDGET

8.33% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
AEG Adv Rpt #95210						
POLICE SERVICES						
0015211100	SUPERVISOR SALARIES	170,407	198,348	213,040	201,800	103 %
0015211201	POLICE OFFICER WAGES	1,868,317	1,944,762	1,888,937	1,911,275	98 %
0015211300	SUPPORT STAFF WAGES	111,409	143,190	110,904	163,165	114 %
0015211400	OVERTIME	93,184	88,000	87,480	85,000	97 %
0015211500	LONGEVITY PAY	0	28,000	0	10,000	36 %
0015211550	SAFETY/PERFORMANCE AWARDS	11,300	0	4,800	0	0 %
0015212000	BENEFITS	346,092	335,362	357,407	376,300	112 %
0015212100	FICA TAXES	181,153	191,030	184,181	198,785	104 %
0015212200	RETIREMENT	231,124	407,839	399,811	717,800	176 %
0015212201	CASUALTY INS PREMIUM TAX-POLIC	0	100,000	99,568	0	0 %
TOTAL PERSONNEL SERVICES:		3,012,986	3,436,511	3,346,129	3,666,125	107 %
0015213100	PROFESSIONAL SERVICES	2,790	1,500	499	1,360	91 %
0015213400	CONTRACTUAL SERVICES	30,578	35,510	34,863	48,890	138 %
0015213490	COLLIER COUNTY SERVICES	180,000	180,000	180,000	189,000	105 %
0015213500	INVESTIGATIONS	2,132	1,325	1,201	4,200	317 %
0015214000	TRAVEL PER DIEM	9,510	6,797	6,797	8,000	118 %
0015214100	TELEPHONE & COMMUNICATIONS	23,538	29,653	29,178	29,414	106 %
0015214300	UTILITIES	48,708	40,000	30,844	45,000	113 %
0015214400	RENTALS & LEASES	7,601	7,310	7,674	7,364	101 %
0015214610	VEHICLE REPAIR & MAINTENANCE	56,107	72,546	67,175	77,500	107 %
0015214620	BUILDING REPAIR & MAINTENANCE	11,486	19,470	12,452	23,500	121 %
0015214630	EQUIPMENT REPAIR & MAINTENANCE	12,071	23,986	25,338	11,000	46 %
0015214660	MARINE EXP-REPAIRS/MAINT	8,664	17,556	13,019	20,000	114 %
0015214700	PRINTING	135	500	325	500	100 %
0015214810	PUBLIC EDUCATION & GOODWILL	3,798	17,800	13,266	4,100	23 %
0015214901	MISCELLANEOUS EXPENSE	166	521	521	0	0 %
0015214960	COPS MORE GRANT	199	0	0	0	0 %
0015214970	ISLAND DRUG REDUCTION GRANT	2,467	0	0	0	0 %
0015214990	FEDERAL EQUITABLE SHARING AGRE	34,903	28,287	21,087	8,400	30 %
0015215100	OFFICE SUPPLIES	8,797	5,949	6,235	10,000	168 %
0015215200	OPERATING SUPPLIES	31,678	158,070	88,368	25,600	16 %
0015215210	FUEL	94,513	57,000	68,005	75,000	112 %
0015215220	UNIFORMS	23,693	41,000	25,024	17,000	41 %
0015215230	POSTAGE	1,062	2,044	1,901	800	39 %
0015215280	MARINE EXPENSE-FUEL	8,524	10,671	5,274	25,000	234 %
0015215290	SOLID WASTE DISPOSAL	1,538	2,133	1,715	2,500	117 %
0015215400	PUBLICATIONS & MEMBERSHIPS	2,416	2,450	1,297	1,950	80 %
0015215420	TRAINING	7,110	8,300	6,110	8,800	106 %
TOTAL OPERATING EXPENSES:		614,123	778,188	648,169	644,878	83 %
0015216400	EQUIPMENT PURCHASES	130,851	249,741	259,752	87,500	35 %
TOTAL CAPITAL OUTLAY:		130,851	249,741	259,752	87,500	35 %
GRAND TOTAL FOR DEPARTMENT:		3,757,961	4,464,440	4,254,049	4,398,503	99 %



# City of Marco Island



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## ANNUAL BUDGET 2009-2010

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### GENERAL FUND

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#### PUBLIC WORKS EXPENDITURES:

Streets and Drainage	\$1,644,120
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Total Expenditures	\$1,644,120
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# Public Works Department

## **Mission Statement**

*To provide infrastructure maintenance and construction services to the City of Marco Island in the most cost-effective and timely manner, resulting in the safe and efficient public use of roads, bridges, traffic signals, streetlights, sidewalks, storm drains, bike path and related facilities.*

The Public Works Department is responsible to plan, design, construct, operate, and maintain all public infrastructure and related facilities for the City of Marco Island.

This infrastructure includes roads, stop controlled intersections, signalized intersections, controlled intersections, waterways, bridges, streetlights, public sidewalk network, surface and underground drainage systems, and maintenance of rights-of-way.

The Department is charged with the responsibility to provide fiscally sound and technically responsive services to the citizens of Marco Island.



## Further Description

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Essential maintenance, construction, and related services provided by Public Works:

- Roadway and bridge repairs, street resurfacing, right-of-way debris removal, pavement rehabilitation, and sidewalk and bike facilities repairs;
- Traffic control and roadway safety improvements, replacing informational and regulatory roadway signs, installing new street name signs, repairing streetlights and traffic signals, and replacing waterway markers; and
- Right-of-way permitting activities, Site Development Plan reviews and an array of other incidental tasks in response to public requests.
- All Stormwater collection structures and discharge outfalls
  
- The majority of infrastructure work and related support services are out-sourced through annual professional and construction agreements. Qualified contractors help ensure that infrastructure construction and maintenance objectives are achieved cost-effectively, in a timely manner, and at minimal risk to the City. Contractual services provide major roadway and bridge rehabilitation projects, maintenance functions for traffic signals, roadway pavement markings, buoy and channel marker replacements, and miscellaneous infrastructure repairs.
  
- The department plans to outsource the following primary services:

PROFESSIONAL SERVICES

SIGNAL WARRANT ANALYSIS  
ENGINEERING / SURVEYING SERVICES  
MAINTENANCE ENGINEERING DESIGNS  
ROAD CONDITION SURVEY SERVICES  
TRAFFIC COUNTS

CONTRACTUAL SERVICES

STREET SWEEPING CONTRACT  
STREETLIGHT REPAIRS  
TREE / HAZARDS REMOVAL  
ROADWAY PAVEMENT MARKINGS  
TRAFFIC SIGNAL REPAIRS AND UPGRADES  
DEBRIS PICK UP / MOWING OF ROW  
ELECTRICAL SERVICES  
JANITORIAL SERVICES  
TEMPORARY WORKER SUPPORT SERVICES  
ROADWAY / RIGHT-OF-WAY REPAIRS

## Accomplishments FY09

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- Secured \$ 294,060 in FY09 grants from the South Florida Water Management District for repair/replacement of existing storm sewer outfalls and grate inlet skimmer boxes.
- Completed construction of the East Winterberry Bridge.
- Performed over 294 Right-of-way (ROW) inspections, final inspections for Certificates of Occupancy, and ROW modifications (i.e., driveway grades and culverts).
- Provided engineering support services to the Community Development Department. Completed detailed design reviews of numerous Site Development Plan proposals.
- Completed all budgeted drainage projects within the Capital Improvement Program, including reconstruction of swale throat inlets, replacement of failed storm sewers, regrading of restricted drainage swales, installation of new outfalls, and various storm sewer capacity improvements.
- Provided responsible and responsive customer services for streetlight and traffic signal outages, stop sign replacements, right-of-way debris/tree removal, swale grading, and various minor roadway and drainage repairs.
- Completed miscellaneous roadway repairs, including reconstruction and resurfacing.
- Participated in and provided staff support for the Waterways Advisory Committee, Bike Path Ad-Hoc Committee, and Technical Advisory Committee of the Collier County MPO.
- Administered Adopt-a-Road Program.
- Supervised the installation of water quality inserts in 100 stormwater inlets.
- Completed Veteran Community Park site development – parking, irrigation, sod.
- Completed school zone sign upgrade to new federal standards

- Completed North bald eagle drainage improvements.
- Upgraded all City stop signs to FDOT requirements.
- Installed street lights on South Collier between Winterberry drive and Collier ct.
- Completed the East Winterbery bridge replacement.
- Completed East Elkcan streetscape improvements.
- Installed bike lanes along Winterberry drive, North and South Barrfield.

## ***Staffing***

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The 2009 staffing level stands at eleven (11) persons. In 2010, we do not anticipate the need to add staff. Three persons have their cost transferred to the capital project they are working on. One person, the Director, has one-half of his cost transferred to another department operating budget. The full time personnel equivalent included in the operating budget is 7.75 persons.

## ***Performance Measures***

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All departments of the City recognize the underlying expectation of stewardship, with the careful use of the City's human, financial and environmental resources. The community expects City employees and departments to deliver quality services at a reasonable value, with minimal waste and with high ethical standards in decisions and actions. In addition, all departments have specific measurable goals intended to help the City chart success with constant improvement to the services of this City.

The work of Public Works impacts City residents and businesses in a variety of ways, and with this impact the Department is focused on the following mission elements:

- To uphold the upscale residential community atmosphere, with sufficient commercial developments to service the needs of the residents,
- To provide for the safety and welfare of its residents,
- With cost-efficient government,
- And prompt and courteous service to all.

The Performance Measures adopted for the Department include the following:

- Maintain and repair 90% of traffic signs within 8 hours of a complaint or call.
- Repair 90% street defects within 48 hours.
- Complete 10 miles of street resurfacings.

## ***Performance Goals and Initiatives***

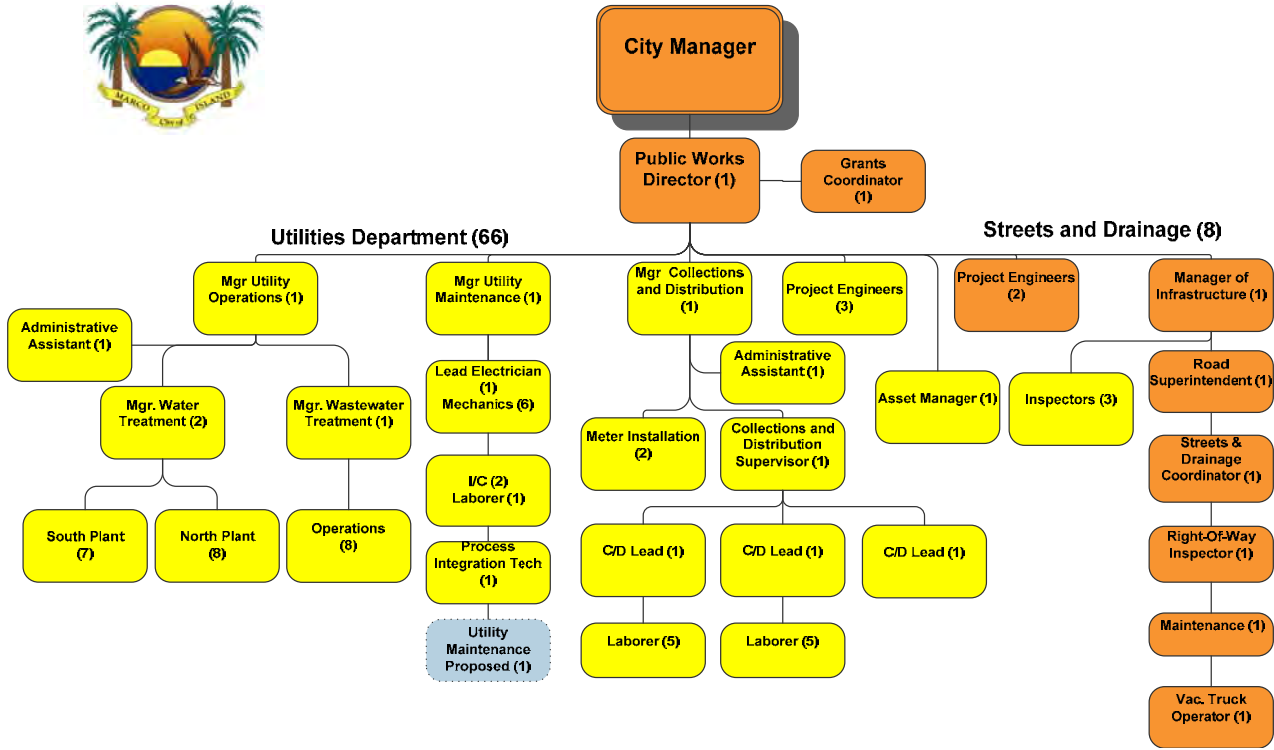
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- Performance Goals and key initiatives for the upcoming year include the following:
- Develop inspection program for rental properties.
- Update street inventory system to support priorities in street resurfacings and repairs.
- Increase communications with affected groups /citizens by 25%.

# BUDGET-AT-A-GLANCE

## Public Works Department

**City of Marco Island – Public Works Department – 76 FTE**  
 Monday, July 13, 2009



### Detail of Personnel Services

Position	FY 2009 Budget	FY 2010 Budget	Salary
Public Works Director	1.00	1.00	\$119,075
Roads Superintendent	1.00	1.00	70,075
Project Manager	1.00	1.00	94,925
Infrastructure Manager	1.00	1.00	89,750
Project Engineer/Construction Inspector	1.00	0.00	0
Engineer	1.00	1.00	67,750
Streets & Drainage Coordinator	1.00	1.00	64,650
Maintenance Worker/ROW Inspector	1.00	1.00	39,550
Grants Coordinator/Administrative Assistant	1.00	1.00	49,225
Vacuum Truck Operator	1.00	1.00	35,000
Maintenance Worker	1.00	1.00	37,075
Pay for Performance Incentives			
<b>Total Full Time Equivalent - Operations</b>	<b>11.00</b>	<b>10.00</b>	<b>\$667,075</b>

## ***Detail of Capital Purchases***

<b>Description</b>	<b>Total Cost</b>
Crew Truck	\$ 20,000
Radial Belt Stacker	10,000
Steet Signs & Banners	15,000
<b>Total Capital Outlay</b>	<b>\$ 45,000</b>

## ***Budget Summary***

<b>Description</b>	<b>Total Cost</b>
Personnel Services Expenditures	\$ 761,750
Operating Expenses	837,370
Capital Outlay	45,000
<b>Total for FY 2010</b>	<b>\$1,644,120</b>

City of Marco Island  
STREETS & DRAINAGE/PUB WKS  
EXPENSE BUDGET

8.33% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
ADG Adv Rpt #95410 STREETS & DRAINAGE						
0015411200	WAGES	663,762	703,664	712,944	667,075	95 %
0015411400	OVERTIME	1,941	12,000	1,660	1,500	13 %
0015411500	LONGEVITY PAY	0	10,000	0	8,000	80 %
0015411550	SAFETY/PERFORMANCE AWARDS	539	0	0	0	0 %
0015412000	BENEFITS	214,265	236,990	233,220	230,950	97 %
0015412100	FICA TAXES	57,149	59,414	59,919	65,425	110 %
0015412200	RETIREMENT	31,571	35,357	33,776	33,425	95 %
0015412900	CAPITALIZABLE PERSONNEL COSTS	(296,875)	(257,493)	(358,263)	(244,625)	95 %
TOTAL PERSONNEL SERVICES:		672,352	799,932	683,256	761,750	95 %
0015413100	PROFESSIONAL SERVICES	36,560	18,000	18,341	14,000	78 %
0015413400	CONTRACTUAL SERVICES	308,186	334,487	334,684	280,000	84 %
0015414000	TRAVEL PER DIEM	530	787	787	2,500	318 %
0015414100	TELEPHONE & COMMUNICATIONS	10,603	11,448	8,008	9,120	80 %
0015414300	UTILITIES	25,373	362,000	360,700	384,000	106 %
0015414400	RENTALS & LEASES	81	2,000	448	2,000	100 %
0015414610	VEHICLE REPAIR & MAINTENANCE	17,692	28,000	24,444	18,000	64 %
0015414620	BUILDING REPAIR & MAINTENANCE	185	1,978	1,976	3,000	152 %
0015414630	EQUIPMENT REPAIR & MAINTENANCE	3,590	1,365	1,365	3,000	220 %
0015414700	PRINTING	67	1,000	208	500	50 %
0015414900	WATERWAYS EXPENSES	5,261	3,000	9,952	5,000	167 %
0015414901	MISCELLANEOUS EXPENSE	898	500	1,302	500	100 %
0015415100	OFFICE SUPPLIES	4,919	4,000	3,381	5,000	125 %
0015415200	ROADS & STREETS MATERIALS	45,991	63,000	64,119	70,000	111 %
0015415210	FUEL	29,797	18,000	19,102	27,000	150 %
0015415220	UNIFORMS	4,957	6,000	5,456	5,250	88 %
0015415230	POSTAGE	1,862	1,300	1,130	2,000	154 %
0015415400	PUBLICATIONS & MEMBERSHIPS	1,774	1,500	2,061	2,000	113 %
0015415420	TRAINING & EDUCATION	840	1,137	1,137	4,500	396 %
TOTAL OPERATING EXPENSES:		499,168	859,500	858,601	837,370	97 %
0015416000	SWALLOW AVE DRAINAGE	34,000	0	0	0	0 %
0015416400	EQUIPMENT PURCHASES	6,119	42,000	41,429	45,000	107 %
TOTAL CAPITAL OUTLAY:		20,119	42,000	41,429	45,000	107 %
TOTAL DEBT SERVICE:		0	0	0	0	0 %
GRAND TOTAL FOR DEPARTMENT:		1,191,639	1,701,432	1,583,287	1,644,120	97 %





# City of Marco Island



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## ANNUAL BUDGET 2009-2010

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### GENERAL FUND

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#### PARKS AND RECREATION EXPENDITURES:

Recreation	\$781,545
Parks Maintenance	\$619,925
Beautification	\$800,947
Total Expenditures	\$2,202,417

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### ENTERPRISE FUND

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Recreation Programs	\$161,175
Racquet Center Recreation Enterprise Fund	\$243,055
Total Expenditures	\$404,230

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Total Parks and Recreation	\$2,606,647
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# Parks and Recreation Department

## **Mission Statement**

*To enhance the quality of life for Marco Island residents and visitors by providing high quality recreational programs and facilities for athletics, the arts, socialization, and life-long learning experiences, with safe, clean, and beautiful landscaping, parks, pathways, and athletic fields.*

The Parks and Recreation Department encompasses Recreation, Beautification, Parks Maintenance, a Racquet Center Enterprise Fund and a Recreation Enterprise Fund.

**Recreation** staff works with other City departments, private agencies, recreation service contractors, Collier County Schools, Marco Island Civic Association, Marco Island YMCA, Art League of Marco Island, and the Parks and Recreation Advisory Committee in administering and managing the functions of all City parks, City Athletic fields, recreation programs, capital projects, and development and delivery of special events.

**Parks Maintenance** staff performs grounds and landscape maintenance and preventive maintenance at all parks, playgrounds, athletic courts, recreation equipment City Hall, Fire Department, Police Department, Racquet Center, Tommie Barfield baseball and tennis facilities, and Athletic Fields. Staff also assists with Beautification projects as required and setup, breakdown, and delivery of Special Events managed by Recreation and other parks users.

**Beautification** staff maintains over nine miles of landscaped medians, roadside tree borders along arterial and collector streets, and performs selected maintenance at City owned cul-de-sacs. Staff enjoys a collaborative relationship with the City's Beautification Advisory Committee. The Committee continues to advise staff on planting recommendations for future landscape and streetscape projects, improving maintenance techniques, and reviewing annual landscape budget requirements for operational and capital needs. Through the use of annual service agreements, a landscape contractor performs all required landscape maintenance and replacement work and a licensed Landscape Architect and Arborist provides oversight inspection services and also prepares project designs and support specifications as requested by City staff.

**Recreation Enterprise Fund** was established to provide a mechanism for the department to deliver Recreation Programs to the community without direct funding from the General Fund.

**Racquet Center** is a fully functional tennis center, with tennis professionals, a pro shop and several courts for all ages to enjoy. The Racquet Center is a component of the Recreation Enterprise Fund.



## ***Parks and Recreation Accomplishments***

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- Managed 1<sup>st</sup> annual Farmers Market at Mackle Park with 38 vendors.
- Managed six new festivals and special events at Veterans' Community Park.
- Managed and completed Phase II Mackle Park improvements.
- Managed construction of new baseball field renovation and installation of ball field lights at Winterberry Park.
- Developed new tree ordinance in collaboration with the Beautification Advisory Committee.
- Successfully maintained over 70 acres of landscaping and recreation facilities at City Hall campus, Racquet Center, Mackle Park, Winterberry Park, Leigh Plummer Park, Jane Hittler Park, Tracts C and D, and passive and pedestrian nodes.
- Managed and assisted in planting 420 roadside trees along South Barfield Drive between San Marco Road and Collier Boulevard.
- Dedicated Jane Hittler Park for grand opening.
- Opened new teen center at Mackle Park.
- Provided 190 new on-site vehicular parking spaces and renovated lawn area at Veterans' Community Park for festivals and events.
- Received City Council approval for a big and small dog park at Mackle Park.
- Developed new review and application process through Parks and Recreation Advisory Committee (PRAC) for City Council review and approval of cash and service grants for festivals and special events.
- Developed donation guidelines and price structure for park equipment, benches, and landscaping.
- Conducted 7<sup>th</sup> annual Arbor Day tree planting at City Hall and Winterberry Park.
- Conducted 2<sup>nd</sup> annual Marco in Bloom contest.
- Provided over 140 youth and adult programs at Mackle Park.
- Provided 20 programs for local teens at teen center.
- Maintained athletic fields for Citywide sports programs.
- Constructed two new Classic Clay tennis courts at the Racquet Center.
- Constructed a new Pickle Ball court at the Racquet Center.
- Renovated two Racquet Ball courts at the Racquet Center.
- Renovated three Bocce Ball courts at Mackle Park.
- Painted the interior of the Mackle Park community center.
- Relocated Marco Island Youth Sailing Program to the Marco Island Yacht Club.
- Received a \$200,000 grant from the Florida Recreation Development Assistance Program for Phase II Mackle Park athletic field and park facility improvements.
- Received a \$220,000 LAP grant for roadside tree planting along Barfield Drive.
- Developed and delivered successful youth AAU Travel Basketball team.
- Managed wildflower planting demonstration areas on Tracts C and D.
- Installed new safety mulch at Kids Cove at Mackle Park.
- Over-seeded athletic fields at Winterberry Park, Mackle Park, and Tommie Barfield for youth and adult recreation programs.
- Coordinated water truck use with Public Works.
- Managed landscape contractors providing median maintenance, roadside tree maintenance, and maintenance of roadside historic markers.
- Installed and removed Special Event Banners from City light poles.

## ***Performance Measures***

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The Parks and Recreation Department is focused on the following mission elements:

- To uphold the upscale residential atmosphere, with sufficient commercial developments to service the needs of the residents,
- To enhance the community's natural beauty,
- With cost-efficient government,
- And prompt and courteous service to all.

All departments of the City recognize the underlying expectation of stewardship, with the careful use of the City's human, financial and environmental resources. The community expects City employees and departments to deliver quality services at a reasonable value, with minimal waste and with high ethical standards in decisions and actions. In addition, all departments have specific measurable goals intended to help the City chart success with constant improvement to the services of this City.

The Performance Measures adopted for the Department include the following:

- Increase participation of youth and teens in recreation programs by 10% citywide.
- Increase the participation of seniors in recreation programs by 10% citywide.
- Increase evening and weekend participation in Racquet Center programs and participation by 25%.
- Maintain parks maintenance to community standards with 5% reduction in costs.
- Increase condo and homeowner outreach by 10%.
- Provide follow-up contacts to 50 park users and groups on service and programming.

## ***Performance Goals and Initiatives***

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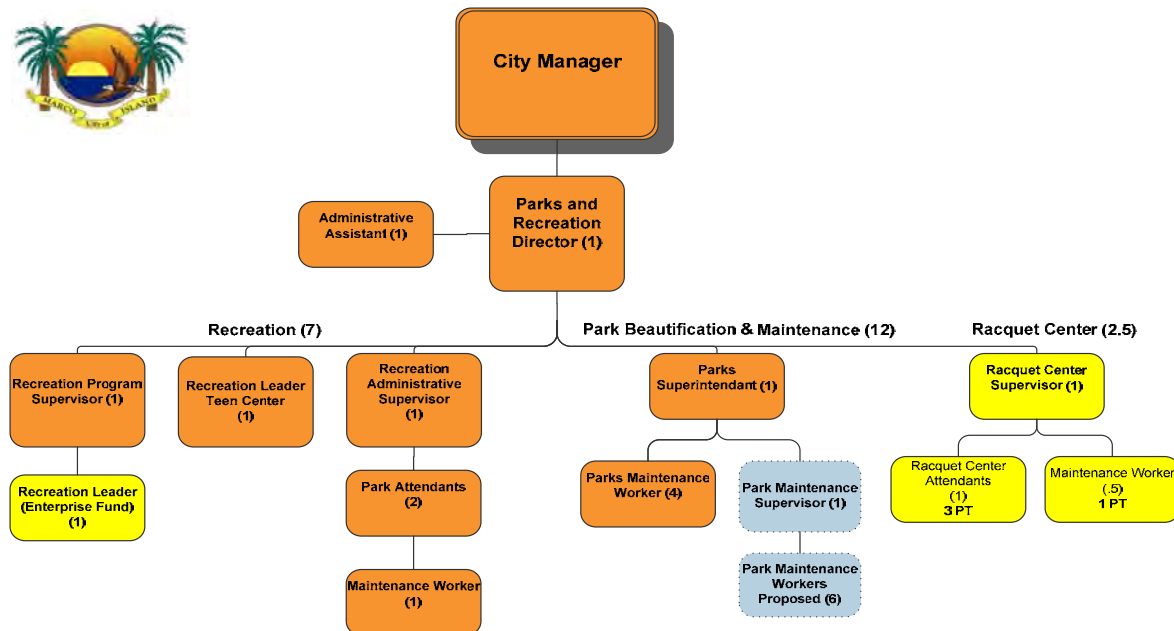
Performance Goals and key initiatives for the upcoming year include the following:

- Develop department-wide hotel services programs.
- Develop annual parents meeting on teen center activities.
- Relocate Farmers Market to Veterans' Community Park with additional vegetable, food, art, and music vendors.
- Develop new recreation, music, and education programs for adults and teens.
- Expand Racquet Center programs to include additional classes, tournaments, and food and beverage sales.
- Manage and construct a big and small dog park at Mackle Park with donations.
- Maintain review of LDC landscape section in collaboration with the Beautification Committee.
- Develop adult sailing program.
- Develop new park maintenance staff to replace existing landscape contractors.
- Develop additional special events and festivals at park facilities.
- Develop new therapeutic and exercise facilities along existing pathways.
- Establish a butterfly garden and reflection area at Tracts C and D.
- Promote additional re-cycling programs at park facilities.
- Increase outreach to hotels and rentals by 10%

# BUDGET-AT-A-GLANCE

## Parks and Recreation Department

City of Marco Island – Parks and Recreation Department- 22 FT + 4 PT = 23.5 FTE  
 Sunday, July 12, 2009



### Detail of Personnel Services

Position	FY 2009 Budget	FY 2010 Budget	Salary
<b>Recreation</b>			
Parks & Recreation Director	1.0	1.0	\$ 90,650
Recreation Program Supervisor	1.0	1.0	44,975
Recreation Administrative Supervisor	1.0	1.0	45,325
Teen Center Supervisor	1.0	1.0	34,500
Park Attendants	2.0	2.0	53,950
Maintenance Worker	1.0	1.0	38,000
Administrative Assistant	1.0	1.0	43,575
<i>Sub-total</i>	<b>8.0</b>	<b>8.0</b>	<b>\$350,975</b>
<b>Maintenance</b>			
Parks Superintendant	1.0	1.0	\$ 75,950
Parks Maintenance Workers	4.0	4.0	145,525
<i>Sub-total</i>	<b>5.0</b>	<b>5.0</b>	<b>\$221,475</b>
<b>Beautification</b>			
Maintenance Workers	2.0	2.0	66,325
<i>Sub-total</i>	<b>2.0</b>	<b>7.0</b>	<b>\$66,325</b>
<b>Recreation Enterprise Funds</b>			
Racquet Center Supervisor	1.0	1.0	\$ 45,650
Racquet Center Attendants	1.0	1.0	23,700
Recreation Leader	1.0	1.0	38,650
Maintenance Worker	.50	.50	17,125
<i>Sub-total</i>	<b>3.5</b>	<b>3.5</b>	<b>\$125,125</b>
Pay for Performance Incentives			
<b>Total Full Time Equivalents</b>	<b>18.5</b>	<b>25.5</b>	<b>\$763,900</b>

## ***Detail of Capital Purchases***

<b>Description</b>	<b>Total Cost</b>
Ball field Groomer	\$ 16,500
Replacement Power Equipment	6,000
<b>Total Capital Outlay</b>	<b>\$22,500</b>

## ***Budget Summary***

<b>Description</b>	<b>Total Cost</b>
Personnel Services Expenditures	\$1,120,950
Operating Expenses	1,463,197
Capital Outlay	22,500
<b>Total for FY 2010</b>	<b>\$2,606,647</b>

City of Marco Island  
RECREATION DEPARTMENT  
EXPENSE REPORT

8.33% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2009	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	% BGT % 09 BGT
	ADG Adv Rpt #95720					
	PARKS & REC ADMIN					
0015721200	WAGES	360,517	368,988	381,409	350,975	98 %
0015721400	OVERTIME	3,541	6,800	6,346	2,500	37 %
0015721500	LONGEVITY PAY	0	4,000	0	6,000	150 %
0015722000	BENEFITS	102,849	111,720	112,140	107,375	96 %
0015722100	FICA TAXES	31,230	35,026	34,307	34,875	100 %
0015722200	RETIREMENT	15,954	17,684	17,039	17,800	101 %
	TOTAL PERSONAL SERVICES:	514,091	564,218	551,241	519,525	92 %
0015723100	PROFESSIONAL SERVICES	0	0	2,500	0	0 %
0015723400	CONTRACTUAL SERVICES	4,109	5,100	5,652	2,400	47 %
0015723480	REC PROGRAMS CONTRACT SERVICES	60,994	91,000	94,353	59,700	66 %
0015724000	TRAVEL PER DIEM	1,512	3,000	109	1,000	33 %
0015724100	TELEPHONE & COMMUNICATIONS	8,216	4,720	2,863	4,500	95 %
0015724300	UTILITIES	5,578	11,100	6,200	13,000	117 %
0015724400	RENTALS & LEASES	10,804	12,100	9,786	15,120	125 %
0015724610	VEHICLE REPAIR & MAINTENANCE	30	1,100	1,816	1,100	100 %
0015724620	FACILITIES REPAIR & MAINTENANCE	47,397	65,000	61,553	52,500	81 %
0015724630	EQUIPMENT REPAIR & MAINTENANCE	6,179	2,000	960	2,000	100 %
0015724700	PRINTING	15,304	23,300	20,355	23,300	100 %
0015724901	MISCELLANEOUS EXPENSE	116	0	35	0	0 %
0015724902	COMMUNITY GRANTS	0	0	0	58,000	0 %
0015725100	OFFICE SUPPLIES	4,493	6,600	5,392	5,000	76 %
0015725200	OPERATING SUPPLIES	21,349	22,500	19,323	20,500	91 %
0015725210	FUEL	849	2,000	651	650	33 %
0015725220	UNIFORMS	1,875	2,000	1,739	2,000	100 %
0015725230	POSTAGE	146	1,000	485	250	25 %
0015725400	PUBLICATIONS & MEMBERSHIPS	1,390	1,000	1,427	1,000	100 %
0015725420	TRAINING	302	0	295	0	0 %
	TOTAL OPERATING EXPENSES:	190,643	253,520	235,433	262,020	103 %
0015726200	CAPITAL IMPROVEMENTS - BUILDING	2,500	87,035	86,190	0	0 %
0015726400	EQUIPMENT PURCHASES	6,687	5,465	6,518	0	0 %
	TOTAL CAPITAL OUTLAY:	9,187	92,500	92,708	0	0 %
	GRAND TOTAL FOR DEPARTMENT:	713,922	910,238	879,383	781,545	86 %

City of Marco Island  
PARKS MAINTENANCE  
EXPENSE BUDGET

0.33% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	% 09 BGT
	ADG Adv Rpt #95420					
	PARKS MAINTENANCE					
0015421200	WAGES	221,298	216,880	225,868	221,475	102 %
0015421400	OVERTIME	1,965	6,000	1,147	1,500	25 %
0015421500	LONGEVITY PAY	0	0	0	2,000	0 %
0015422000	BENEFITS	73,070	76,801	82,233	81,925	107 %
0015422100	PICA TAXES	17,665	20,892	19,753	21,475	103 %
0015422200	RETIREMENT	9,751	10,684	10,894	11,150	104 %
	TOTAL PERSONNEL SERVICES	323,752	331,257	340,895	339,525	103 %
0015423400	CONTRACTUAL SERVICES	9,349	18,000	18,685	18,000	100 %
0015424000	TRAVEL PER DIEM	20	0	219	0	0 %
0015424100	TELEPHONE & COMMUNIC	1,036	700	559	600	86 %
0015424300	UTILITIES	68,640	120,800	110,617	110,000	91 %
0015424400	RENTALS & LEASES	1,782	500	95	500	100 %
0015424610	VEHICLE REPAIR & MAINTENANCE	1,317	0	360	500	0 %
0015424620	FACILITIES REPAIR & MAINTENANC	25,345	58,000	47,097	49,000	84 %
0015424630	EQUIP REPAIR & MAINT	5,466	9,000	5,603	4,500	50 %
0015424700	PRINTING	0	0	59	0	0 %
0015424901	MISCELLANEOUS EXPENSE	72	0	121	0	0 %
0015425200	OPERATING SUPPLIES	39,306	39,700	38,679	54,500	137 %
0015425210	FUEL	9,909	15,000	7,220	7,500	50 %
0015425220	UNIFORMS	3,306	2,500	2,450	2,500	100 %
0015425290	SOLID WASTE DISPOSAL	9,947	15,000	7,928	9,000	60 %
0015425400	PUBLICATIONS & MEMBERSHIPS	422	300	215	300	100 %
0015425420	TRAINING & EDUCATION	766	1,000	587	1,000	100 %
	TOTAL OPERATING EXPENSES:	176,682	280,500	240,494	257,900	92 %
0015426100	CAPITAL IMPROVE-LAND & LAND IMP	2,400	0	0	0	0 %
0015426400	EQUIPMENT PURCHASES	25,392	52,500	45,712	22,500	43 %
	TOTAL CAPITAL OUTLAY:	27,792	52,500	45,712	22,500	43 %
	GRAND TOTAL FOR DEPARTMENT:	528,225	664,257	627,101	619,925	93 %



City of Marco Island  
BEAUTIFICATION DEPARTMENT  
EXPENSE BUDGET

8.33% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
	ADG Adv Rpt #95798 BEAUTIFICATION					
0015791200	WAGES	40,989	65,299	65,937	66,325	102 %
0015791400	OVERTIME	247	500	1,260	1,500	300 %
0015792000	BENEFITS	12,751	19,909	19,593	19,600	98 %
0015792100	FICA TAXES	3,626	6,152	6,177	6,525	106 %
0015792200	RETIREMENT	2,013	3,217	3,288	3,475	108 %
	TOTAL PERSONNEL	59,626	95,077	96,255	97,425	102 %
0015793100	PROFESSIONAL SERVICES	11,730	17,000	11,426	17,000	100 %
0015793400	CONTRACTUAL SERVICES	313,170	459,200	458,846	551,722	120 %
0015794300	UTILITIES	32,629	28,700	35,275	32,000	112 %
0015794610	VEHICLE REPAIR & MAINTENANCE	1,600	7,000	5,574	7,000	100 %
0015794901	MISCELLANEOUS EXPENSE	2,537	1,300	203	1,300	100 %
0015795200	OPERATING SUPPLIES	102	5,000	5,027	12,000	240 %
0015795210	FUEL	8,661	10,000	6,675	10,000	100 %
0015795220	UNIFORMS	913	1,000	835	1,000	100 %
0015795290	SOLID WASTE DISPOSAL	0	0	0	1,000	0 %
0015795420	TRAINING	0	500	0	500	100 %
0015799099	CONTINGENCY	0	0	0	70,000	0 %
	TOTAL OPERATING EXPENSES:	371,343	529,700	523,861	703,522	133 %
	TOTAL CAPITAL OUTLAY:	0	0	0	0	0 %
	GRAND TOTAL FOR DEPARTMENT:	430,969	624,777	620,115	800,947	128 %



# City of Marco Island



## Annual Budget Summary Recreation Enterprise Fund Fiscal Year 2009-2010

### BUDGET FISCAL YEAR 2010

	<i>Programs</i>	<i>Racquet Center</i>	<i>Total</i>
<b>Recreation Enterprise Fund Revenues:</b>			
<i>Program Income</i>	\$ 100,000	\$ 21,000	\$ 121,000
<i>Charges for Services</i>	-	116,800	116,800
<i>Donations</i>	17,675	-	17,675
<i>Other Income</i>	43,500	30,525	74,025
<i>Use of Reserves</i>	-	74,730	74,730
<b>TOTAL REVENUES</b>	<b>\$ 161,175</b>	<b>\$ 243,055</b>	<b>\$ 404,230</b>
<b>Recreation Enterprise Fund Expenditures:</b>			
<i>Personnel Services</i>	\$ 55,375	\$ 109,100	\$ 164,475
<i>Operating Expenses</i>	105,800	133,955	239,755
<i>Capital Outlay</i>	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>161,175</b>	<b>243,055</b>	<b>404,230</b>
<b>CASH FLOW</b>	<b>\$ -</b>	<b>\$ (74,730)</b>	<b>\$ (74,730)</b>

**Note: By action of the City Council, Recreation Programs and Racquet Center Programs were established as self-supporting Recreation Enterprise Fund. The Fund is exempt from calculation of Spending Cap expenditures.**

City of Marco Island  
RECREATION ENT FUND  
RECREATION ENT REVENUE

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	% 09 BGT
ADG Adv Rpt #94070						
RECREATION ENT FUND REVENUES						
4053470000	PROGRAM INCOME	144,482	115,000	78,670	100,000	87 %
4053690000	MISC INCOME	23,428	12,000	14,277	18,000	150 %
4053810001	TRANSFER TO CIP FUND	0	0	(40,000)	0	0 %
4053894000	DONATIONS	26,128	8,000	1,375	2,000	25 %
4053894001	DONATIONS-TRACT C&D IMPROVEMEN	0	0	10,150	5,675	0 %
4053894002	DONATIONS-CANINE COVE	0	0	42,686	0	0 %
4053894010	MEMORIAL PARK BENCHES/RENTALS	0	7,100	2,507	4,000	56 %
4053894020	"MICKY'S" SAILING FUND	3,551	1,000	12,000	6,000	600 %
4053894040	RAQUET CENTER TOURNAMENTS	9,185	0	0	0	0 %
4053894041	Raquet Center Instruction	54,110	0	0	0	0 %
4053894042	TENNIS CONTRACTS	6,464	0	0	0	0 %
4053894043	FOOD/BEVERAGE	0	1,500	4,211	500	33 %
4053894044	ADVERTISING	0	2,972	0	0	0 %
4053894100	FARMER'S MARKET REVENUE	0	20,000	39,391	25,000	125 %
TOTAL REVENUES TO DATE:		267,349	167,572	164,667	161,175	96 %

City of Marco Island  
RECREATION ENT FUND  
EXPENSE BUDGET

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BDDGET FY2009	YTD ACUTAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
ADG Adv Rpt #95070						
RECREATION ENT FUND						
4055721200	WAGES	36,346	38,380	39,871	38,650	101 %
4055721400	OVERTIME	930	0	1,299	1,000	0 %
4055722000	BENEFITS	11,755	11,803	10,507	9,925	84 %
4055722100	FICA TAXES	3,325	3,670	3,862	3,800	104 %
4055722200	RETIREMENT	1,936	1,919	1,931	2,000	104 %
TOTAL PERSONNEL		54,291	55,772	57,452	55,375	99 %
4055723400	CONTRACTUAL SERVICES	161,478	62,800	47,338	62,800	100 %
4055724100	FARMER'S MARKET EXPENSES	0	0	1,856	20,000	0 %
4055724630	EQUIPMENT REPAIRS	0	1,000	0	1,000	100 %
4055724700	PRINTING	0	0	521	0	0 %
4055724901	MISCELLANEOUS EXPENSE	84	0	606	0	0 %
4055724970	MEMORIALS PURCHASED	0	4,000	5,354	4,000	100 %
4055725100	SUPPLIES	14,952	12,000	12,558	12,000	100 %
4055725210	FUEL	292	0	0	0	0 %
4055725301	SAILING PROGRAM EXPENSES	0	0	0	6,000	0 %
4055725902	DEPRECIATION EXPENSE	4,396	0	5,707	0	0 %
TOTAL OPERATING EXPENSES:		181,202	79,800	73,940	105,800	133 %
4055726400	EQUIPMENT PURCHASES	12,485	32,000	12,900	0	0 %
4055726401	FOOT SHOWER	0	0	7,080	0	0 %
4055726402	EXPENSES-TRACT C&D IMPROVEMENT	0	0	8,703	0	0 %
4055726403	CANINE COVE	0	0	86	0	0 %
TOTAL CAPITAL OUTLAY:		12,485	32,000	28,768	0	0 %
GRAND TOTAL FOR DEPARTMENT:		247,978	167,572	160,159	161,175	96 %

# Capital Improvements Projects



City of Marco Island – Fiscal Year 2010

## GENERAL FUND CAPITAL PROJECTS AND IMPROVEMENTS

This year's Capital Improvements Program (CIP) budget reflects a number of significant changes from the current capital program.

The recommendation included in the budget follows the recommendation of the Financial Planning Committee to link the funding of improvements to the lifespan of the improvement with debt financing instead of pay-as-you-go or cash financing. The City's Spending Cap limits expenditures and creates a financial environment in which the City may have adequate revenues for operations, but the spending spikes created by capital needs forces a constant reevaluation of whether the City will maintain services or invest in capital improvements. Marco Island is, in many ways, a community that has grown to the limits of anticipated major development, and with only 2,000 vacant lots remaining throughout the island, the City can reasonably project capital needs for the next few decades. The use of a rolling infrastructure improvement process allows the City to plan for and fund capital projects on a scheduled basis. Through the use of debt financing of projects the spending stream can be leveled over future years to accommodate needs within the Cap.

The change from cash financing makes possible a balanced budget within the Spending Cap while maintaining an aggressive capital maintenance program. This step will require that the City adopt a process of debt financing for critical capital infrastructures, and the budget includes the first projection of \$22.5 million in capital projects to be funded over the next 4 years. The fundamental concept with the use of this process is that as the first bonds are retired or reduced, and as the City's capacity to add projects grows, other projects will be identified and funded in this same manner.

The projects listed in the CIP primarily focus on maintenance of existing infrastructure, with replacement and repair of bridges, road surfaces, and drainage lines. The list also includes renovation of fire stations, construction of a maintenance shed to allow the City to move Public Works equipment out of Mackle Park, and purchase of financial system software, all phased over five years and through 2 separate bond issues.

City Council has discussed sending major parks and recreational projects to a public referendum for approval. If Council elects to send major park improvement projects, such as implementation of the master plans for Mackle Park and Veterans' Community Park, to voter referendum these referendums could be scheduled.

# Capital Project Categories



City of Marco Island - Five-Year Capital Improvement Program FY10 - FY14

## ***CATEGORY I – STORMWATER DRAINAGE:***

The development of the Stormwater Drainage component of the Capital Improvement Program is based on the goals and objectives set forth in the Comprehensive Plan and the specific recommendations or action strategies set forth in the Master Drainage Plan (2000).

**Comprehensive Plan Goal:** “TO PROTECT THE HEALTH AND SAFETY OF THE PUBLIC BY ENSURING THAT STORMWATER MANAGEMENT FACILITIES ARE PROPERLY MAINTAINED, ENVIRONMENTALLY SOUND, COST EFFECTIVE, AND MEET THE COMMUNITY’S PRESENT AND FUTURE DEMANDS.”

**Comprehensive Plan Information** – The City’s Comprehensive Plan is divided into two sections: Part 1 – Goals, Objectives and Policies; and Part 2 – Data and Analysis. Part 1 identifies the goal of the Stormwater Drainage Sub-Element as listed above. The Comprehensive Plan Objectives from Part 1 are:

- The City of Marco Island will operate and maintain a stormwater management system that will meet or exceed adopted Level of Service (LOS) design standards over the next five years.
- To limit public expenditures for stormwater facilities that would have the effect of directly subsidizing private development.
- Surface water in canals will meet the criteria cited in Chapter 62-403.530, F.A.C. for Class II and Class III waters where applicable.
- The City will implement a proactive maintenance program to ensure that all current and future stormwater management facilities operate at design capacity.

Part 2 of the Comprehensive Plan, which addresses Stormwater Drainage, is based on information and recommendations contained in the City’s Master Drainage Plan. The City’s Plan consultant reviewed original Deltona design plans, and subjected field-verified conditions to a simulated hydraulic model. The resultant engineering data and findings indicated that the existing surface and sub-surface drainage infrastructure generally has the capacity to convey and discharge runoff occurring from the ten-year (frequency) one-hour (duration) storm event. The Plan emphasizes that some planned outfalls were never constructed, and also states that extensive reconstruction/replacement work is necessary for the stormwater drainage system to function at design capacity.

**Master Drainage Plan Recommendations** - Drainage improvement needs identified in the Master Drainage Plan fall into seven categories: 1) major intersections; 2) additional outfalls; 3) swale regrading; 4) elimination of swale intersections; 5) replacement of throat structures; 6) sediment removal; and 7) relining/reconstructing storm sewer pipes. The Master Drainage Plan estimated a total construction cost of \$28,000,000 - \$32,000,000, which is planned for an implementation period of approximately fifteen years.

In recognition that drainage deficiencies exist throughout the City requiring diverse corrective actions, this CIP and prior CIP’s provided for a multifaceted approach of funding to support various improvement actions. While significant progress has been made with critical drainage failures addressed in a timely fashion, remaining drainage systems requiring improvements will be perpetuated due to limited capital funds.

# Capital Project Categories



City of Marco Island - Five-Year Capital Improvement Program FY10 - FY14

## ***CATEGORY II – BEACHES AND WATERWAYS:***

The development of the Beaches and Waterways Improvement component of the Capital Improvement Program is not derived from any specific recommendations or action strategies set forth in any City plan, but is recognized and included in the Schedule of Capital Improvements, which is an adopted component of the Comprehensive Plan.

# Capital Project Categories



City of Marco Island - Five-Year Capital Improvement Program FY10 - FY14

## **CATEGORY III – BRIDGE IMPROVEMENTS:**

The development of the Bridge Improvement component of the Capital Improvement Program is based on the goals and objectives set forth in the Comprehensive Plan and the specific recommendations or action strategies set forth in the City's Bridge Plan.

**Comprehensive Plan Goal:** "TO PROVIDE AND ENCOURAGE A MULTIMODAL TRANSPORTATION SYSTEM THAT MEETS THE CIRCULATION NEEDS OF MARCO ISLAND IN A SAFE AND EFFICIENT MANNER BUT DOES NOT ADVERSELY IMPACT THE QUALITY OF LIFE OF THE RESIDENTS."

**Comprehensive Plan Information** – The City's Comprehensive Plan is divided into two sections: Part 1 – Goals, Objectives and Policies; and Part 2 – Data and Analysis. Part 1 identifies the goal of the Transportation Element as listed above. The applicable Comprehensive Plan Objectives from Part 1 are:

- Incorporation of recommended improvements contained in the Bridge Plan that will enhance bridge safety and capacity into future capital improvement budgets.
- The City will aggressively seek grants, and other funding sources to augment and expand the financial resources available for capital improvement projects.

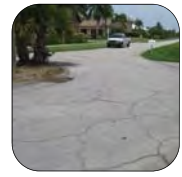
Part 2 of the Comprehensive Plan discusses bridges as a component of the transportation network and references the Bridge Plan, from which the City will implement a capital improvement program to replace and/or renovate deficient bridges.

The State of Florida Department of Transportation (FDOT) is required by federal law to administer annual inspections of bridges statewide. Through contracted consulting services, FDOT conducts annual inspections of the City's fourteen bridges for operational safety and structural integrity. An evaluation rating system is employed consisting of four performance factors: (1) structural adequacy and safety; (2) serviceability and functional obsolescence; (3) essentiality for public use; and, (4) special features.

**Right-of-Way Master Plan Recommendations:** The Right-of-Way Master Plan (2000) discussed the need for special bridge design treatments, and included an overview of traffic concerns, pedestrian facilities, and aesthetic concerns. A total of ten bridges, including Smokehouse Bay Bridge, were identified in the Right-of-Way Master Plan as candidates for enhancements consistent with the design concepts advanced.



# Capital Project Categories



City of Marco Island - Five-Year Capital Improvement Program FY10 - FY14

## **CATEGORY IV – ROADWAY IMPROVEMENTS:**

The development of the Roadway Improvement component of the Capital Improvement Program is based on the goals and objectives set forth in the Comprehensive Plan and the specific recommendations or action strategies set forth in the Right-of-Way Master Plan.

**Comprehensive Plan Goal:** “TO PROVIDE AND ENCOURAGE A MULTIMODAL TRANSPORTATION SYSTEM THAT MEETS THE CIRCULATION NEEDS OF MARCO ISLAND IN AN SAFE AND EFFICIENT MANNER BUT DOES NOT ADVERSELY IMPACT THE QUALITY OF LIFE OF THE RESIDENTS.”

**Comprehensive Plan Information** – The City’s Comprehensive Plan is divided into two sections: Part 1 – Goals, Objectives and Policies; and Part 2 – Data and Analysis. Part 1 identifies the goal of the Transportation Element as listed above. Applicable Comprehensive Plan Objectives from Part 1 are:

- Promote a safe, convenient, and energy efficient multimodal transportation system.
- Coordinate the transportation system with the Future Land Use Map to ensure population densities, housing and employment patterns, and land uses are consistent with the capabilities and capacities of the transportation network.
- Coordination of the City’s Transportation Element with the MPO and FDOT to ensure project/improvement consistency with external plans and programs.
- Maintain designed Levels of Service for arterial, collector, and local roads on Marco Island.
- Protect and preserve existing and future rights-of-way to prevent structural encroachments and to ensure adequate ultimate roadway widths for maintenance of adopted level of service standards, consistent with this element, the 2020 Collier County MPO Transportation Plan, and the Land Development Code (LDC).

Part 2 of the Comprehensive Plan addressing Transportation Improvements is based on information and recommendations contained in the City’s Right-of-Way Master Plan (2000). Policy 1.1.1 of the Comprehensive Plan sought, “Incorporation of the recommendations contained in the Right-of-Way Master Plan into the five-year Capital Improvement Element based on priority of need and availability of fiscal resources.”

# Capital Project Categories



City of Marco Island - Five-Year Capital Improvement Program FY10 - FY14

## **CATEGORY V – PEDESTRIAN / BICYCLE WAYS:**

The development of the Pedestrian/Bicycle Ways component of the Capital Improvement Program is based on the goals and objectives set forth in the Comprehensive Plan and the specific recommendations, or action strategies, set forth in the Right-of-Way Master Plan.

**Comprehensive Plan Goal:** “TO PROVIDE AND ENCOURAGE A MULTIMODAL TRANSPORTATION SYSTEM THAT MEETS THE CIRCULATION NEEDS OF MARCO ISLAND IN A SAFE AND EFFICIENT MANNER BUT DOES NOT ADVERSELY IMPACT THE QUALITY OF LIFE OF THE RESIDENTS.”

**Comprehensive Plan Information** – The City’s Comprehensive Plan is divided into two sections: Part 1 – Goals, Objectives and Policies; Part 2 – Data and Analysis. Part 1 identifies the goal of the Transportation Element as above. The relevant Comprehensive Plan Objectives from Part 1 are:

- Promotion of a safe, convenient, and energy efficient multimodal transportation system
- The City shall coordinate future transportation, park and infrastructure improvements to ensure compatibility and appropriateness of adjacent land uses, and to promote the Island’s small town character
- Encourage non-motorized travel on the island to reduce fossil fuel emissions through improved pedestrian and bicycle facilities

Part 2 of the Comprehensive Plan addressing the desire to advance a multimodal transportation network is based on information and recommendations contained in the City’s Master Park, Recreation and Open Space Study, and the Right-of-Way Master Plan.

**Master Park, Recreation, and Open Space Study Recommendations:** In 1999 the City developed the Master Park, Recreation and Open Space Study, which incorporates a review and analysis of the current recreation and open space system, projection of future needs, and a recommended action plan. Discussions included bikeways, trails, and sidewalk systems. The Citywide interconnected system of pedestrian-friendly facilities includes shaded sidewalks in our neighborhoods, safe facilities for bicycle use and improved safety at pedestrian crosswalks. The system of sidewalks and bikeways connect neighborhoods to town centers, parks, public buildings, and natural areas. The benefits of an interconnecting alternative transportation system include:

- Improved safety for pedestrians and cyclists;
- Less reliance on the automobile and other motorized travel;
- Improved air quality; and
- Improved quality of life for residents

**Right-of-Way Master Plan Recommendations:** Consistent with the proposed improvements in the City’s Right-of-Way Master Study, multi-purpose sidewalks are proposed along all major roadways. These walks can accommodate cyclists, walkers and joggers, and rollerbladers. A system of multi-purpose paths for more intensive recreation use, eventually linking to a bike path along CR 92, was proposed for Tracts "C" and "D". The design of these paths should also include “trailheads” consisting of bike racks, water fountains, and possibly a pavilion. The project, identified as the Racquet Center – Mackle Park – Winterberry Pathway was designed in FY05. However, because of increasing construction cost estimates in the CIP and because of the need to provide additional funding for the North Collier Boulevard project, the project was postponed to a future year.

# Capital Project Categories



City of Marco Island - Five-Year Capital Improvement Program FY10 - FY14

## **CATEGORY VI – STREETScape IMPROVEMENTS:**

The development of the Streetscape Improvement component of the Capital Improvement Program is derived from specific recommendations or action strategies set forth in the Master Park, Recreation, and Open Space Study and the Right-of-Way Master Plan. Additionally, the Transportation Element goal statement suggests aesthetic improvements are a desired component the City's transportation system.

**Comprehensive Plan Goal:** "TO PROVIDE AND ENCOURAGE A MULTIMODAL TRANSPORTATION SYSTEM THAT MEETS THE CIRCULATION NEEDS OF MARCO ISLAND IN A SAFE AND EFFICIENT MANNER BUT DOES NOT ADVERSELY IMPACT THE QUALITY OF LIFE OF THE RESIDENTS."

**Comprehensive Plan Information:** The City's Comprehensive Plan is divided into two sections: Part 1 – Goals, Objectives and Policies; and Part 2 – Data and Analysis. Part 1 identifies the goal of the Transportation Element as listed above. The relevant Plan Objectives from Part 1 are:

- Promote a safe, convenient, and energy efficient multimodal transportation system
- The City shall coordinate future transportation, park and infrastructure improvements to ensure compatibility and appropriateness of adjacent land uses, and to promote the Island's small town character

Part 2 of the Comprehensive Plan addressing the desire to advance a multimodal transportation network that reflects aesthetic expectations of the community is based on information and recommendations contained in the City's Master Park, Recreation and Open Space Study, and the Right-of-Way Master Plan.

**Master Park, Recreation and Open Space Study Recommendations:** The Citywide interconnected system of pedestrian-friendly facilities include landscaped sidewalks borders in our neighborhoods, safe facilities for bicycle use and improved safety at pedestrian crosswalks. The system of sidewalks and bikeways connect neighborhoods to town centers, parks, public buildings, and natural areas. The benefits of an interconnecting alternative transportation system include:

- Improved safety for pedestrians and cyclists;
- Less reliance on the automobile and other motorized travel;
- Improved air quality; and
- Improved quality of life for residents

**Right-of-Way Master Plan Recommendations:** Although the City's Right-of-Way Master Study is primarily a transportation-planning document that focuses on capacity and system preservation improvements to bridges and arterial, collector, and local streets, the document also provides evaluations and recommendations for aesthetic designs within roadway right-of-way. At the outset, the planning document clearly announces a citizen-supported goal that future transportation infrastructure improvements be balanced with elements of streetscape aesthetics.

Section Six of the Right-of-Way Master Plan is devoted solely to streetscape improvements, and provides recommendations for street furniture and elements, street signage, lighting and landscaping.

# Capital Project Categories



City of Marco Island - Five-Year Capital Improvement Program FY10 - FY14

Streetscape improvements generally include roadside and median landscaping. Also included are associated street level amenities such as benches, architectural lighting and signing, brick paver designs, linear parks, aesthetic mast arm traffic signals, decoratively designed newspaper arbors, sidewalks, bicycle facilities and other landscape architecture elements servicing the needs of pedestrians and bicyclists.

Optimally, streetscape improvements are designed concurrently with transportation engineering projects to achieve maximum benefits in first costs and perpetual maintenance. However, in instances of limited funds or different program time lines whereby roadway expansion projects follow initial streetscape improvements consisting of basic landscaping elements, design strategies need to be employed to minimize future loss or relocation of constructed streetscape improvements.

# Capital Project Categories



City of Marco Island - Five-Year Capital Improvement Program FY10 – FY14

## **CATEGORY VII – PARKS, RECREATION, AND OPEN SPACE:**

The development of the Parks, Recreation and Open Space element of the Capital Improvement Program is based on the goals and objectives set forth in the Comprehensive Plan and the specific recommendations, or action strategies, set forth in the Master Parks, Recreation and Open Space Study.

**Comprehensive Plan Goal:** “TO ENHANCE MARCO ISLAND’S OPEN SPACE AND RECREATIONAL OPPORTUNITIES WHILE MAINTAINING ITS TROPICAL, SMALL TOWN CHARACTER.”

**Comprehensive Plan Information** - The City's Comprehensive Plan is divided into two sections: Part 1 – Goals, Objectives and Policies; and Part 2 – Data and Analysis. Part 1 identifies the goal of the Parks and Open Space Element as listed above. The Comprehensive Plan Objectives from Part 1 are:

- Establishment of minimum Level of Service (LOS) standards for community parklands and regional parkland acreages per 1,000 residents
- To seek additional recreational and open space sites on Marco Island and maintain and enhance the existing sites
- Promotion of a safe, convenient, and energy efficient multimodal transportation system
- The City will actively seek and cooperatively pursue partnerships with Island entities for enhanced and expanded recreational and civic use facilities

Part 2 of the Comprehensive Plan also states: “To gain a better understanding of our park, recreation and open space needs and opportunities, the City commissioned the creation of a Park and Open Space Study in 1999. That Study provides critical information and guidance as to how the City should address open space and recreational needs of the community through build-out. It also provides benchmark data and analysis to facilitate development of this Comprehensive Plan element.” Since the Master Parks, Recreation and Open Space Study (MPROSS) is given great weight in the Comprehensive Plan and, since it provides a more detailed examination of parks and recreation facilities along with more detailed improvement recommendations, the MPROSS serves as the foundation for the CIP recommendations. The approved CIP projects serve as the action strategies that will fulfill the Comprehensive Plan’s goal and objectives.

**Master Parks, Recreation and Open Space Study Objective:** The City's Master Parks, Recreation and Open Space Study (MPROSS) stated objective is, “to develop a long-range, visionary, yet practical parks and open space vision that: has broad-based public consensus, identifies open space needs in ‘new’ areas, identifies opportunities for linkages and partnerships, provides recreation opportunities for all residents, includes a comprehensive variety of facility types, creates opportunities for recreation programs, accommodates changing demographics, respects individual neighborhood needs, develops an implementation strategy and establishes priorities for land acquisition and park development.”

**MPROSS Information** – The City's MPROSS is comprised of four sections: 1 – Introduction; 2 – Physical Characteristics of Marco Island; 3 – Needs Analysis and; 4 – The Future of Parks, Recreation and Open Space System. The specific recommendations provided in Section 4, The Future of Parks, Recreation and Open Space System, serve as the basis for CIP recommendations.

# Capital Project Categories



City of Marco Island - Five-Year Capital Improvement Program FY10 - FY14

## ***CATEGORY VIII – CIVIC FACILITIES:***

The development of the Civic Facilities component of the Capital Improvement Program is not derived from specific recommendations or action strategies set forth in any City plan, but is recognized and included in the Schedule of Capital Improvements, which is an adopted component of the Comprehensive Plan.

# Capital Project Categories



City of Marco Island - Five-Year Capital Improvement Program FY10 - FY14

## ***CATEGORY IX – CONTINGENCY:***

### **PROJECT: Capital Contingency**

An annual budget allocation for a contingency account is proposed for each year of the Five-Year CIP. Unless otherwise approved by City Council, use and expenditure of each year's contingency budget is strictly limited to authorized capital projects listed in the adopted Five-Year CIP. Contingency amounts are transferred to individual capital projects for expenditure as part of a budget amendment process approved by the City Manager. Contingency funds are set aside amounts for unforeseen or unplanned expenditures during the planning, design, permitting, and construction stages of capital projects.

# Capital Improvements Projects

## Capital Improvement Projects – One Year Plan- Fiscal Year 2010

PROJECT DESCRIPTION	BUDGET AMOUNT	GRANT MONEY	TOTAL
<b>CAPITAL OUTLAYS (BOND ISSUE):</b>			
North Collier Boulevard - SW	\$100,000		\$100,000
North Collier Boulevard #2 - SW	150,000		150,000
Swallow Avenue - Stormwater	345,000		345,000
Public Works Maintenance Building	250,000		250,000
<b>Total</b>	<b>\$845,000</b>		<b>\$845,000</b>
<b>Annual Recurring (Budgeted 2010)</b>			
Drainage Improvements Citywide	\$400,000	\$200,000	\$600,000
Street Resurfacing	500,000		500,000
Bike Lane Widening	100,000		100,000
Highlands Sidewalk Project	21,100	75,000	96,100
Match funds for Grants	20,900		20,900
Collier County Transportation Grant		1,000,000	1,000,000
<b>Total</b>	<b>\$1,042,000</b>	<b>\$1,275,000</b>	<b>\$2,317,000</b>
<b>CIP Contingency / Carry Forward</b>			
Mackle Park	\$250,000	\$200,000	\$450,000
SCBA - Fire Equipment	275,000		275,000
<b>Total</b>	<b>\$525,000</b>	<b>\$200,000</b>	<b>\$625,000</b>
<b>TOTAL</b>	<b>\$2,412,000</b>	<b>\$1,475,000</b>	<b>\$3,887,000</b>



# Capital Improvements Projects

Five-Year Capital Improvement Program - FY10 - FY14

PROJECT DESCRIPTION	FY 2010	FY 2011	FY 2012	FY2013	FY 2014	TOTAL
North Collier Boulevard-SW	100,000	600,000				700,000
North Collier Boulevard #2-SW	150,000	700,000	1,150,000			2,000,000
6 <sup>th</sup> Avenue / Yellowbird-SW					400,000	400,000
Smokeyhouse Bridge		750,000	750,000	4,800,000	8,300,000	14,600,000
Amazon Alley Drainage & Pk		400,000				400,000
Bald Eagle Resurfacing					250,000	250,000
Swallow Avenue- Stormwater	345,000	55,000				400,000
Public Works Maint. Bldg.	250,000					250,000
Fire Station #51		500,000				500,000
Fire Station #50					1,000,000	1,000,000
Finance Software		500,000				500,000
Veterans' Park Campus		1,000,000				1,000,000
Racquet Center		350,000				350,000
<b>TOTAL</b>	<b>845,000</b>	<b>4,855,000</b>	<b>1,900,000</b>	<b>4,800,000</b>	<b>9,950,000</b>	<b>22,350,000</b>

## Annual (Budgeted 2010)

Drainage (+ \$200,000 grant)	400,000	0	0	0	0	400,000
Streets	500,000	0	0	0	0	500,000
Bike Paths	100,000	0	0	0	0	100,000
Highlands Sidewalk (+\$75,000)	21,100	0	0	0	0	21,100
Capital Project Construction	20,900	0	0	0	0	20,900
<b>TOTAL</b>	<b>1,042,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,042,000</b>

## Reoccurring Grant-ends FY2018

Collier County Transportation Grant *						
Drainage	\$0	\$400,000	\$400,000	\$400,000	\$400,000	1,600,000
Streets	\$0	\$500,000	\$500,000	\$500,000	\$500,000	2,000,000
Bike Paths	\$0	\$100,000	\$100,000	\$100,000	\$100,000	400,000
<b>TOTAL</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>4,000,000</b>

## CIP CONTINGENCY/CARRY

### FORWARD

Mackle Park	250,000					
SCBA- Fire Equipment	275,000					
<b>TOTAL</b>	<b>525,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>525,000</b>
<b>GRAND TOTAL</b>	<b>2,412,000</b>	<b>5,855,000</b>	<b>2,900,000</b>	<b>5,800,000</b>	<b>10,950,000</b>	<b>27,917,000</b>

\* In FY 2010, the Collier County Transportation Grant was used for debt service.

City of Marco Island  
CAPITAL PROJECTS FUND  
REVENUE BUDGET

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
CAP PROJ FUND REVENUES						
93010						
3003360000	STATE DOT CONTRIBUTIONS ILOT	298,159	220,000	603,760	0	0 %
3003361000	FDOT/ARRA GRANT	0	637,000	66,791	0	0 %
3003374000	COLLIER COUNTY TRANSPN GRANT	0	0	0	1,000,000	0 %
3003375000	S FL WATER MANAGEMENT GRANT	200,000	200,000	200,000	200,000	100 %
3003376000	HUD/CDBG GRANT	0	75,000	123,114	75,000	100 %
3003377000	PARKS & REC GRANT	100,000	200,000	200,000	200,000	100 %
3003378000	LCEC EASEMENT REVENUE	0	750,000	750,000	0	0 %
	INTERGOVERNMENTAL REVENUE:	598,159	2,082,000	1,943,665	1,475,000	71 %
3003632400	ROAD IMPACT FEES	161,475	200,000	200,000	0	0 %
3003632700	COMMUNITY PARK IMPACT FEES	22,364	150,000	5,088	0	0 %
	SPECIAL REVENUES:	183,839	350,000	205,088	0	0 %
3003810000	TRANSFER FROM GENERAL FUND	10,830,068	8,665,583	2,302,600	1,787,000	21 %
3003810001	TRANSFER FROM REC CTR FUND	0	40,000	40,000	0	0 %
3003810300	USE OF RESERVES	0	0	0	625,000	0 %
3003810404	TRANS FROM ELECTRIC FUND	0	1,115,000	0	0	0 %
3003690000	MISCELLANEOUS REVENUE	228,000	0	200	0	0 %
	NON-REVENUES:	11,058,068	9,820,583	2,342,800	2,412,000	25 %
	GRAND TOTAL FOR FUND:	11,840,066	12,252,583	4,491,553	3,887,000	32 %

City of Marco Island  
CAPITAL PROJECTS FUND  
EXPENSE BUDGET

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
ADG Adv Rpt #95300						
CAPITAL PROJECTS FUND BUDGET						
3005380099	CITY WIDE DRAINAGE IMPR	285,653	803,655	790,278	600,000	1
3005380220	ELKCAM CIRCLE OUTFALL	186,547	3,950	3,950	0	0
3005380230	WATER QUALITY IMPROVEMENT	99,560	0	0	0	0
3005386401	NCB-STM DRAIN PROJ #1 (2010)	0	0	0	100,000	0
3005386402	NCB-STM DRAIN PROJ #2 (2010)	0	0	0	150,000	0
3005386403	SWALLOW-STM DRAIN PROJ (2010)	0	0	0	345,000	0
STORMWATER DRAINAGE:		571,761	807,605	794,228	1,195,000	1
3005430001	COLLIER CREEK DREDGING	15,903	565	565	0	0
3005430010	KENDALL DREDGING	23,982	106,800	100,150	0	0
BEACH AND WATERWAYS:		39,885	107,365	100,716	0	0
3005400023	JOLLY BR UTIL RELOC (2009)	0	89,128	73,829	0	0
3005400025	EAST WINTERBERRY BRIDGE REPAIR	5,043,838	190,896	13,860	0	0
3005400099	CITY-WIDE BRIDGE REPAIRS	643,149	1,807,885	138,529	0	0
3005400100	BRIDGE INTEGRITY STUDY	8,926	81,599	426	0	0
3005400150	WINTERBERRY SMOKEHOUSE	(16,775)	0	0	0	0
3005400160	SMOKEHOUSE BAY BRIDGES	0	350,000	103,131	0	0
3005400200	CAXAMBAS BRDIGE REPAIR	54,552	647,848	446,619	0	0
BRIDGE IMPROVEMENTS:		5,733,691	3,167,356	776,394	0	0
3005410005	SAN MARCO/HEATHWOOD INTERSECTI	31,197	86,326	1,196	0	0
3005410009	SAN MARCO/BARFIELD SIGNAL	210,000	70,000	70,000	0	0
INTERSECTIONS:		241,197	156,326	71,196	0	0
3005410012	NORTH COLLIER BOULEVARD	3,154,376	8,218	8,218	0	0
3005410016	SOUTH COLLIER BOULEVARD	0	612	612	0	0
3005410024	S COLLIER BICYCLE & PEDESTRIAN	48,187	8,683	8,683	0	0
3005410098	STREET IMPROVEMENTS	34,050	426,802	410,984	500,000	1
3005410100	COMPUTERIZED TRAFFIC SIGNALS	249,551	91,994	0	0	0
3005410101	LIGHTED STREET NAMES	39,502	0	0	0	0
3005412000	BIKE PATH WIDENING	128,867	235,135	113,893	0	0
3005415304	COLLIER @ BALD EAGLE/ELKCAM	66,232	430,816	429,975	0	0
3005415305	MARCO LAKE DR. SIDEWALK	12,000	83,537	83,537	0	0
3005415306	5TH AVENUE SIDEWALK	0	96,000	51,730	0	0
3005416402	HUD/CDBG SIDEWALKS (2010)	0	0	0	96,100	0
ROADWAYS:		3,732,764	1,381,796	1,107,632	596,100	0
3005420010	LELAND WAY PATHWAY TO YMCA	39,995	0	0	0	0
3005420012	BALD EAGLE PATHWAY	2,735	1,601,765	148,635	0	0
3005426401	BIKE PATH IMPROVEMENTS (2010)	0	0	0	100,000	0
PEDESTRIAN/BICYCLE WAYS:		42,730	1,601,765	148,635	100,000	0

City of Marco Island  
CAPITAL PROJECTS FUND  
EXPENSE BUDGET

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
3005790004	ROADSIDE BORDER LANDSCAPING	43,144	387,821	110,938	0	0
	STREETSCAPE IMPROVEMENTS:	43,144	387,821	110,938	0	0
3005420001	LEIGH PLUMMER PARK SITE IMPROV	13,478	11,325	2,025	0	0
3005420020	MACKLE PARK EXPANSION	295,059	1,079,722	589,922	450,000	0
3005420021	WINTERBERRY PARK EXPANSION	199,622	387,355	323,215	0	0
3005420022	TENNIS COURT CONVERSION	0	77,047	77,047	0	0
3005420050	VETERANS PK PROP PLAN (2009)	81,606	345,505	345,405	0	0
3005420052	RACQUET CENTER IMPROVEMENTS	100,858	0	0	0	0
3005420054	BEACH ACCESS-MARRIOTT	42,554	800	800	0	0
3005420056	JANE HITTLER PARK	171,500	0	0	0	0
3005720001	ELKCAM RERTE (VET PK 2009)	0	49,376	49,376	0	0
	PARKS, REC & OPEN SPACE:	904,677	1,951,130	1,387,790	450,000	0
3005220000	N FIRE STA (#51) RENOV (2009)	0	50,000	48,698	0	0
3005220001	FIRE-SCBA EQUIPMENT (2010)	0	0	0	275,000	0
3005800065	POLICE SERVICES EXPANSION	435,218	125,085	18,353	0	0
3005800067	LIBRARY DONATION	0	200,000	200,000	0	0
3005806401	PUBLIC WKS MAINT BLDG (2010)	0	0	0	250,000	0
	CIVIC FACILITIES:	435,218	375,085	267,051	525,000	1
3005810204	TRANS TO N COLLIER BANK NOTE D	0	0	0	1,000,000	0
3005810404	TRANSFER TO ELECTRIC FUND	95,000	0	0	0	0
3009009099	CAPITAL PROJECTS CONTINGENCY	0	2,316,334	0	20,900	0
	CONTINGENCY AND OTHER:	95,000	2,316,334	0	1,020,900	0
	GRAND TOTAL FOR FUND:	11,840,066	12,252,583	4,764,578	3,887,000	0



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# Utility Revenue

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Utility revenue is comprised of receipts from sales and directly related services and by-products of the City's water, wastewater and reuse systems. The amount of revenue received ensures a safe and reliable water supply and ensures wastewater disposal in accordance with all regulations and standards for all customers. The City owns and operates several water and wastewater (sewer) treatment plants. It also produces and sells reuse non-potable water for irrigation purposes.

Utilities impose fees or charges on those customers who use their services. The charges and fees are established at an amount to fully recover the cost of the services, including capital costs, provided to the customers.

Utility revenue is reported on a gross amount without deducting its related expenditures. Some revenues received from ratepayers are charges for services, connection fees, and surcharges. Bond covenants and City policy requires the Utility set aside funds for renewal and replacement and capital reserves. The City actively pursues grant opportunities. Impact fees and assessments are charged based on specific formulas to the affected property owners.

All revenues charged for water and wastewater services, including reuse water sales, are accounted for in the Utility Fund.



# Utility Department

## Mission Statement

*To provide the highest quality utility products and services possible to our customers to ensure the public health and well being of our community through the efforts of a professional staff who are always courteous and responsive.*

The Utility Department provides water, wastewater, and reuse services to the residents of Marco Island, Marco Shores, and the Isles of Capri (wastewater). Water is sold in bulk to Collier County for Goodland, and bulk wastewater treatment is provided to North Marco Utilities Company. The Utility Department operates as an enterprise fund titled Marco Island Utilities.

The Utility staff has the responsibility of planning, budgeting, engineering, operations, maintenance, and regulatory issues that involve the Utility.

In FY08, the City discontinued operating the water plant at Marco Shores. A new water supply interconnect with the County was installed and the City will be purchasing water from the County to supply our Marco Shores customers. The abandoned water plant has been converted to reuse water storage to allow excess reuse water that is generated during the day to be available for use during the night.



## ***Responsibilities of the Utility Department***

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- Provide service to 15,000-40,000 residents through 11,000 customer meters.
- Maintain 500 miles of water transmission lines.
- Maintain 200 miles of sewer collection lines.
- Operate and maintain 78 wastewater lift stations.
- Operate and maintain 18 brackish water wells.
- Maintain 35 miles of reuse water distribution lines.
- Produce and distribute 3.02 billion gallons of potable water in 2008.
- Collect and treat 641 million gallons of wastewater in 2008.
- Produce and distribute 456 million gallons of reuse water for irrigation in 2008.
- Repair approximately 394 pipe breaks.
- Respond to 3,600 “Sunshine One Call” requests to identify locations of utility lines for construction purposes.

## ***Accomplishments***

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- Selected as the best operated secondary wastewater plant in the State by the Florida Water Environment Federation. Won the David W. York award.
- Selected as the Best Tasting water in Region V.
- Received \$1.8 million in grants for various projects by South Florida Water Management District.
- Received commitment from Big Cypress Basin to provide \$1 million per year for FY10 to help with the Septic Tank Replacement Program.
- Completed the installation of gravity sanitary sewers in the Sheffield and Lamplighter sewer districts.
- Completed the upgrade of the existing 3 MGD wastewater treatment plant with membrane technology.
- Initiated an Asset Management System to assist the utility in proactively managing our facilities.
- Completed the installation of dead-end flushing equipment at cul-de-sacs to comply with regulatory mandate.
- Continued a residential meter replacement program. The new meters will ensure timely and accurate readings.
- Initiated a safety program with a goal of zero accidents and zero lost time. The total Utility Department staff work in excess of 110,000 hours per year.
- Extended the reuse force main along South Collier Boulevard to Collier Court.

## ***Staffing***

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Marco Island Utilities had 65 staff positions starting FY08. In FY09 we added a Senior Instrument & Controls Technician to perform technically skilled work in the modification of software code, installation, maintenance, and repair of process measurement and controls systems, plant SCADA systems, and other systems required for the operation and control of Treatment plants and related facilities. This position is currently funded by the Capital Projects. In FY11, funding for this position will be transferred to Utility rate funding.

In FY10, staff is requesting the addition of one position – a Maintenance Mechanic I – lift station maintenance technician. Currently we have one maintenance technician to serve 78 lift stations and 18 wells. The STRP is adding a total of 10 new stations this year. Current staff cannot provide the level of maintenance required to all of the lift stations.

## ***Performance Measures***

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The work of the Utility Department impacts city residents and businesses in a variety of ways, and with this impact the Department is focused on the following mission elements:

- To uphold the upscale residential community atmosphere, with sufficient commercial developments to service the needs of the residents,
- To provide for the safety and welfare of its residents,
- With cost-efficient government,
- And prompt and courteous service to all.



All departments of the City recognize the underlying expectation of stewardship, with the careful use of the City's human, financial and environmental resources. The community expects City employees and departments to deliver quality services at a reasonable value, with minimal waste and with high ethical standards in decisions and actions. In addition, all departments have specific measurable goals intended to help the City chart success with constant improvement to the services of this City.

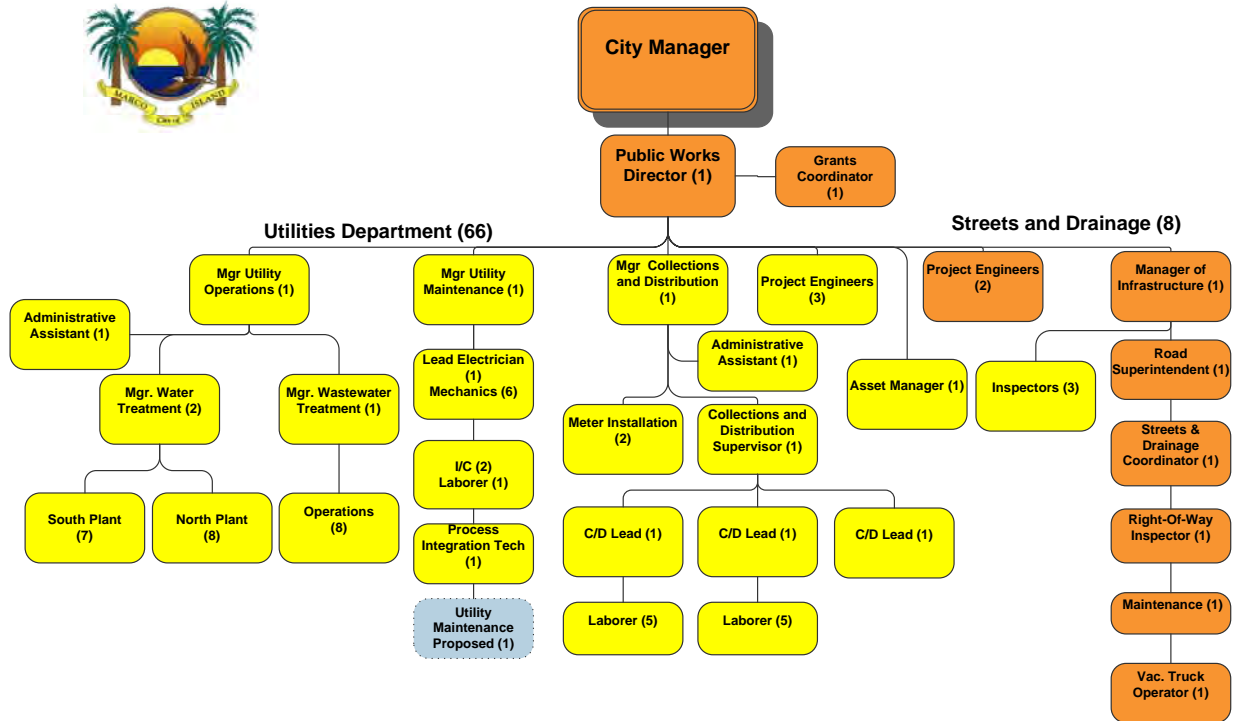
The Performance Measures adopted for the Department include the following:

- Reduce wastewater infiltration and inflow by 10%.
- Reduce percentage of unaccounted water to 15%.
- Repair water line breaks within 8 hours 95% of the time.
- Clean 60% of catch basins on weekly basis June 1 – November 15.

# BUDGET-AT-A-GLANCE

## Utility Enterprise

City of Marco Island – Public Works Department – 76 FTE  
 Monday, July 13, 2009



### Detail of Utility Enterprise Fund Personnel Services

Position	FY 2009 Budget	FY 2010 Budget	Salary
<b>Administration</b>			
Utility Operations Manager	1.0	1.0	\$ 85,300
Senior Project Manager	1.0	1.0	89,900
Senior Project Engineer	1.0	1.0	74,675
Project Engineer	0.0	1.0	51,500
Utility Inspector	3.0	3.0	109,250
Administrative Assistant	2.0	2.0	76,000
Asset Manager	1.0	1.0	82,400
<b>Sub-total</b>	<b>9.0</b>	<b>10.0</b>	<b>569,025</b>
<b>Collection &amp; Distribution</b>			
Collection / Distribution Manager	1.0	1.0	77,975
Collection / Distribution Supervisor	1.0	1.0	53,075
Meter Installers	2.0	2.0	72,700
Utility Technicians	13.0	13.0	532,300
<b>Sub-total</b>	<b>17.0</b>	<b>17.0</b>	<b>736,050</b>
<b>Maintenance</b>			
Maintenance Manager	1.0	1.0	81,700
Electrician	1.0	1.0	73,300
Process Integration Tech (added mid-2009)	1.0	1.0	75,000
Instrument / Control Tech	2.0	2.0	132,350
Utility Maintenance	7.0	8.0	343,150
<b>Sub-total</b>	<b>12.0</b>	<b>13.0</b>	<b>705,500</b>

<b>Water / Wastewater Plants</b>			
Plant Supervisors	3.0	3.0	208,350
Water Operators	15.0	15.0	638,675
Wastewater Operators	8.0	8.0	356,125
<i>Sub-total</i>	<i>26.0</i>	<i>26.0</i>	<i>1,203,150</i>
Pay for Performance Incentives			
<b>Total Full Time Equivalents</b>	<b>64.0</b>	<b>66.0</b>	<b>\$3,213,725</b>

## ***Detail of Capital Purchases***

<b>Description</b>	
New F 250 4X2 Truck	30,000
<b>TOTAL</b>	<b>30,000</b>

## ***Budget Summary***

<b>Description</b>	<b>Total Cost</b>
Water Production	\$ 5,382,590
Wastewater Treatment	2,323,580
Collection & Distribution	2,010,535
Utility Maintenance	1,738,815
Administration	2,563,425
Future Construction Reserve	2,735,421
Equipment Outlay	30,000
Capital Outlay	3,481,800
Debt Service	8,072,359
<b>Total for FY 2010</b>	<b>\$28,338,525</b>
<b>Sewer Assessment Districts</b>	<b><u>17,045,951</u></b>
<b>TOTAL</b>	<b>\$45,384,476</b>

## ***Funding Sources to Finance Program***

<b>Description</b>	<b>Total Cost</b>
Water/Sewer Operating Revenues	\$27,188,525
Plant Capacity Charges	150,000
Bond Proceeds	0
Grants	1,000,000
<b>Total for FY 2010</b>	<b>\$28,338,525</b>
<b>Sewer Assessment Districts</b>	<b><u>17,045,951</u></b>
<b>TOTAL</b>	<b>\$45,384,476</b>



# City of Marco Island



## Annual Budget Summary FY 2009-2010 Utility Fund Reserve Summary-EXPENSES

	TOTAL	UTILITY RATE BASE	UTILITY SURCHARGE	CAPITAL RESV	IMPACT FEES	GRANTS	SEWER ASSESS
Marco Island North Water Plant	2,599,635	2,599,635					
Marco Island South Water Plant	2,202,480	2,202,480					
Marco Island Sewer Collection & Distribution	1,898,670	1,898,670					
Utility Maintenance Operations	1,538,815	1,538,815					
Marco Shores Water	215,975	215,975					
Marco Shores Sewer Administration	174,610	174,610					
Administration	2,713,225	2,713,225					
<b>TOTAL OPERATING EXPENDITURES:</b>	<b>13,118,945</b>	<b>13,118,945</b>					
Debt Service: Utility Revenue Bonds (Rate Base)	7,326,311	7,326,311					
Est. Debt Service - 2009 Utility Rev Bonds (Rate Base)	1,899,215	1,899,215					
<b>TOTAL OTHER EXPENDITURES:</b>	<b>9,225,526</b>						
Renewal & Replacement Fund	1,650,000	1,650,000					
Capital Reserve Fund	1,500,000	1,500,000					
6% of Marco Island rate base for STRP re-surfacing	1,314,100		1,314,100				
8% of Marco Island rate base for STRP reduction	1,752,200		1,752,200				
<b>TOTAL CAPITAL RESERVES</b>	<b>6,216,300</b>						
<b>EXPENDITURES PAYABLE FROM RATE BASE:</b>	<b>28,560,771</b>	<b>25,494,471</b>	<b>3,066,300</b>				
Est. Debt Service - 2009 DEP Loan - Water Impr	144,600				144,600		
Est Debt Service 2009 Utility Bonds (utility surcharges)	799,670		799,670				
Roadway Re-Surfacing (utility surcharge)	2,221,800		2,221,800				
Less: Deposits to Surcharge Funds	(3,066,300)		(3,066,300)				
Renewal & Replacement Expenditures	1,810,000			1,810,000			
Capital Reserve Expenditures	500,000			500,000			
Less: Deposits to R&R & Capital Resv Funds	(3,150,000)			(3,150,000)			
Capital Equipment	30,000	30,000					
Transfer to Future Construction Reserve	2,735,421	402,581	487,440	840,000	5,400	1,000,000	
Sewer Assessments: Construction & debt service	17,045,951						17,045,951
<b>OTHER EXENDITURES</b>	<b>19,071,142</b>						
	<b>\$47,631,913</b>	<b>\$ 25,927,052</b>	<b>\$ 3,508,910</b>	<b>\$ -</b>	<b>\$150,000</b>	<b>\$1,000,000</b>	<b>\$17,045,951</b>

City of Marco Island  
N.WATER PLANT  
EXPENSE BUDGET

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
-----						
	ADG Adv Rpt #95320 UTILITY FUND-N WATER PLANT					
40053310001200	WAGES	517,308	437,330	497,080	447,525	102 %
40053310001400	OVERTIME	54,875	45,000	40,313	40,000	89 %
40053310001550	SAFETY/PERFORMANCE AWARDS	400	0	0	0	0 %
40053310002000	BENEFITS	117,369	124,217	111,220	115,525	93 %
40053310002100	FICA TAXES	47,972	39,908	45,567	43,225	108 %
40053310002200	RETIREMENT	27,575	22,904	28,794	31,500	138 %
	TOTAL PERSONNEL SERVICES:	765,500	669,359	722,974	677,775	101 %
40053310003100	PROFESSIONAL SERVICES	5,762	30,000	120,384	0	0 %
40053310003400	OTHER CONTRACTUAL SERVICES	170,778	250,000	199,903	250,000	100 %
40053310003410	SLUDGE HAULING	151,391	200,640	163,261	182,500	91 %
40053310003430	TRASH / DUMPSTER SERVICES	0	9,600	1,901	9,600	100 %
40053310004000	TRAVEL PER DIEM	783	8,150	719	8,150	100 %
40053310004020	SAFETY	6,098	3,300	7,705	3,300	100 %
40053310004100	TELEPHONE & COMMUNICATIONS	9,706	14,000	5,917	18,300	131 %
40053310004300	ELECTRICITY-LIME PLANT	392,797	358,000	318,192	450,000	126 %
40053310004305	ELECTRICITY-RAW WATER	209,621	200,000	198,147	212,000	106 %
40053310004400	RENTALS AND LEASES	5,248	2,900	6,149	7,500	259 %
40053310004610	VEHICLE REPAIRS & MAINTENANCE	752	4,000	2,604	4,000	100 %
40053310004620	BUILDING REPAIRS & MAINTENANCE	7,597	1,000	4,911	1,000	100 %
40053310004630	EQUIPMENT REPAIR & MAINTENANCE	51,194	50,000	53,011	50,000	100 %
40053310004690	OTHER REPAIR & MAINTENANCE	4,873	5,000	8,303	5,000	100 %
40053310004695	EMERGENCY REPAIRS	22,125	25,000	2,094	25,000	100 %
40053310004698	R & R REPAIRS	4,590	0	14,020	0	0 %
40053310004900	MISC CHARGES	0	0	905	0	0 %
40053310005100	OFFICE SUPPLIES	0	0	111	0	0 %
40053310005200	OPERATING SUPPLIES	30,099	10,000	25,008	8,500	85 %
40053310005220	UNIFORMS	1,958	3,850	2,799	3,810	99 %
40053310005250	JANITORIAL SUPPLIES	358	0	0	0	0 %
40053310005255	SMALL TOOLS	0	500	493	500	100 %
40053310005270	CHEMICALS-LIME PLANT	497,079	617,926	608,297	608,415	98 %
40053310005275	CHEMICALS-RAW WATER	64,059	42,300	33,018	46,460	110 %
40053310005280	FUEL	14,849	20,000	9,099	20,000	100 %
40053310005400	PUBLICATIONS & MEMBERSHIP	398	1,650	350	1,325	80 %
40053310005420	TRAINING	3,380	6,000	3,794	6,000	100 %
40053310009000	OTHER OPERATING EXPENSE-NORTH	50	0	0	0	0 %
	TOTAL OPERATING EXPENSES:	1,655,543	1,863,816	1,791,094	1,921,360	103 %
40053310006400	EQUIPMENT PURCHASES	0	8,873	8,873	0	0 %
40053310006431	RENEWAL & REPLACEMENT	0	90,732	90,732	50,000	55 %
	TOTAL CAPITAL OUTLAY:	0	99,605	99,605	50,000	50 %
	GRAND TOTAL FOR DEPARTMENT:	2,421,043	2,632,780	2,613,673	2,649,135	101 %
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City of Marco Island  
SOUTH WATER PLANT  
EXPENSE BUDGET

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
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	ADG Adv Rpt #95330 UTILITY FUND-S WATER PLANT					
40053310201200	WAGES	250,678	375,910	283,795	336,375	89 %
40053310201400	OVERTIME	14,694	15,000	21,897	16,000	107 %
40053310201500	LONGEVITY PAY	0	0	0	2,000	0 %
40053310202000	BENEFITS	50,585	71,758	74,163	74,775	104 %
40053310202100	FICA TAXES	19,493	32,261	23,954	31,375	97 %
40053310202200	RETIREMENT	16,582	17,194	19,061	19,850	115 %
	TOTAL PERSONNEL SERVICES:	352,032	512,123	422,870	480,375	94 %
40053310203100	PROFESSIONAL SERVICES	0	0	6,575	0	0 %
40053310203400	OTHER CONTRACTUAL SERVICES	50,772	80,000	30,884	51,000	64 %
40053310203430	TRASH / DUMPSTER SERVICES	1,585	2,100	1,329	2,100	100 %
40053310204000	TRAVEL PER DIEM	665	3,675	343	3,675	100 %
40053310204020	SAFETY	5,143	1,660	8,875	1,870	113 %
40053310204100	TELEPHONE & COMMUNICATIONS	4,439	6,000	4,290	16,320	272 %
40053310204300	ELECTRICITY	973,267	1,100,000	983,759	1,166,000	106 %
40053310204400	RENTALS AND LEASES	6,771	350	11,102	11,640	3,326 %
40053310204610	VEHICLE REPAIRS & MAINTENANCE	1,386	1,420	438	1,420	100 %
40053310204620	BUILDING REPAIRS & MAINTENANCE	8,328	2,100	2,462	2,100	100 %
40053310204630	EQUIPMENT REPAIR & MAINTENANCE	91,457	105,000	62,042	105,000	100 %
40053310204690	OTHER REPAIR & MAINTENANCE	20,338	14,400	13,729	14,400	100 %
40053310204695	EMERGENCY REPAIRS	151,393	25,000	34,769	25,000	100 %
40053310204698	R & R REPAIRS	134,630	25,000	27,790	25,000	100 %
40053310204900	MISC CHARGES	218	0	0	0	0 %
40053310205200	OPERATING SUPPLIES	23,668	22,000	24,321	22,000	100 %
40053310205220	UNIFORMS	1,542	2,400	2,359	2,400	100 %
40053310205250	JANITORIAL SUPPLIES	372	0	0	0	0 %
40053310205255	SMALL TOOLS	0	500	421	500	100 %
40053310205270	CHEMICALS	208,057	301,801	182,571	265,805	88 %
40053310205280	FUEL	3,933	3,000	1,793	3,000	100 %
40053310205400	PUBLICATIONS & MEMBERSHIPS	103	950	525	375	39 %
40053310205420	TRAINING	2,640	2,500	3,492	2,500	100 %
	TOTAL OPERATING EXPENSES:	1,690,707	1,699,856	1,403,867	1,722,105	101 %
40053310206400	EQUIPMENT PURCHASES	0	16,549	16,549	0	0 %
40053310206431	RENEWAL & REPLACEMENT	0	174,457	146,149	265,000	152 %
	TOTAL CAPITAL OUTLAY:	(1)	191,006	162,698	265,000	139 %
	GRAND TOTAL FOR DEPARTMENT:	2,042,738	2,402,985	1,989,436	2,467,480	103 %
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City of Marco Island  
 WATER PRODUCTION - M SHORES  
 EXPENSE BUDGET

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
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	ADG Adv Rpt #95340 UTILITY FD-WTR PROD-M SHORES					
40053310501200	WAGES	(1,491)	0	0	0	0 %
40053310501400	OVERTIME	(118)	0	0	0	0 %
40053310502000	BENEFITS	(649)	0	0	0	0 %
40053310502100	FICA TAXES	(145)	0	0	0	0 %
40053310502200	RETIREMENT	(78)	0	0	0	0 %
	TOTAL PERSONNEL SERVICES:	(2,481)	0	0	0	0 %
40053310503400	OTHER CONTRACTUAL SERVICES	1,874	12,000	1,103	12,000	100 %
40053310503430	TRASH / DUMPSTER SERVICES	168	2,400	0	2,400	100 %
40053310504000	TRAVEL PER DIEM	0	0	20	0	0 %
40053310504100	TELEPHONE & COMMUNICATIONS	2,325	1,650	1,092	1,650	100 %
40053310504300	ELECTRICITY	13,719	10,000	5,933	10,000	100 %
40053310504400	RENTALS AND LEASES	0	250	0	250	100 %
40053310504630	EQUIPMENT REPAIR & MAINTENANCE	0	2,250	0	2,250	100 %
40053310505200	OPERATING SUPPLIES	0	750	0	750	100 %
40053310505255	SMALL TOOLS	0	375	0	375	100 %
40053310505420	TRAINING	120	0	0	0	0 %
40053310509000	OTHER OPERATING EXPENSES	190,815	180,000	193,195	186,300	104 %
	TOTAL OPERATING EXPENSES:	209,021	209,675	201,343	215,975	103 %
40053310506431	RENEWAL & REPLACEMENT	0	50,000	15,166	50,000	100 %
	TOTAL CAPITAL OUTLAY:	0	50,000	15,166	50,000	100 %
	GRAND TOTAL FOR DEPARTMENT:	206,540	259,675	216,509	265,975	102 %
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City of Marco Island  
 WASTEWATER TMT-MARCO ISLAND  
 EXPENSE BUDGET

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
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	ADG Adv Rpt #95360					
	UTILITY FD-WWTMT-M ISLAND					
40053510001200	WAGES	339,953	370,466	385,598	366,400	99 %
40053510001400	OVERTIME	57,765	25,000	44,689	47,000	188 %
40053510001500	LONGEVITY PAY	0	0	0	2,000	0 %
40053510002000	BENEFITS	87,835	104,355	101,552	109,625	105 %
40053510002100	FICA TAXES	30,409	35,599	33,339	36,575	103 %
40053510002200	RETIREMENT	24,062	25,320	26,080	27,175	107 %
	TOTAL PERSONNEL SERVICES:	540,025	560,740	591,259	588,775	105 %
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40053510003400	CONTRACTUAL SERVICES	154,621	155,500	79,784	155,800	100 %
40053510003410	CONTRACTUAL SERVICES-SLUGE HAU	173,531	200,000	153,508	214,000	107 %
40053510003430	TRASH / DUMPSTER SERVICES	11,125	10,800	10,707	12,060	112 %
40053510004000	TRAVEL PER DIEM	1,786	4,950	1,461	4,950	100 %
40053510004020	SAFETY	8,058	4,230	9,262	4,230	100 %
40053510004100	TELEPHONE & COMMUNICATIONS	2,947	6,000	3,033	3,840	64 %
40053510004300	ELECTRICITY	238,634	200,000	379,746	420,000	210 %
40053510004400	RENTALS AND LEASES	0	500	363	500	100 %
40053510004610	VEHICLE REPAIRS & MAINTENANCE	6,128	5,000	3,460	5,000	100 %
40053510004620	BUILDING REPAIRS & MAINTENANCE	2,583	10,000	3,017	10,000	100 %
40053510004630	EQUIPMENT REPAIR & MAINTENANCE	39,537	56,000	45,576	56,000	100 %
40053510004660	MECHANICAL INTEGRITY TESTING	0	0	0	60,000	0 %
40053510004690	OTHER REPAIR & MAINTENANCE	5,670	6,000	4,496	6,000	100 %
40053510004695	EMERGENCY REPAIRS	38,440	20,000	32,166	20,000	100 %
40053510004698	R & R REPAIRS	3,254	0	0	0	0 %
40053510004900	MISC CHARGES	175	0	0	0	0 %
40053510004980	HAZARDOUS WASTE DISPOSAL	0	500	0	500	100 %
40053510005100	OFFICE SUPPLIES	45	0	0	0	0 %
40053510005200	OPERATING SUPPLIES	34,492	23,000	29,403	23,000	100 %
40053510005220	UNIFORMS	2,661	3,450	3,495	3,410	99 %
40053510005250	JANITORIAL SUPPLIES	366	0	0	0	0 %
40053510005255	SMALL TOOLS	0	500	376	500	100 %
40053510005270	CHEMICALS	115,235	240,250	127,107	274,650	114 %
40053510005280	FUEL	26,048	27,500	16,457	27,500	100 %
40053510005400	PUBLICATIONS & MEMBERSHIPS	77	1,305	453	1,305	100 %
40053510005420	TRAINING	2,650	6,650	4,447	6,650	100 %
40053510009000	OTHER OPERATING EXPENSES	25	0	0	0	0 %
	TOTAL OPERATING EXPENSES:	868,091	982,135	908,316	1,209,895	133 %
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40053510006400	EQUIPMENT PURCHASES	0	1,621	1,621	0	0 %
40053510006431	RENEWAL & REPLACEMENT	0	171,887	171,887	50,000	29 %
	TOTAL CAPITAL OUTLAY:	0	173,508	173,508	50,000	29 %
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	GRAND TOTAL FOR DEPARTMENT:	1,408,116	1,716,383	1,673,083	1,948,670	114 %
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City of Marco Island  
WASTEWATER TMT-m SHORE  
EXPENSE BUDGET

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
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	ADG Adv Rpt #95370					
	UTILITY FD-WWTMT-M SHORES					
40053510501200	WAGES	51,920	52,836	56,697	52,850	100 %
40053510501400	OVERTIME	4,166	10,000	4,626	4,000	40 %
40053510502000	BENEFITS	7,922	9,195	9,206	9,175	100 %
40053510502100	PICA TAXES	4,138	5,084	4,489	4,350	86 %
40053510502200	RETIREMENT	2,530	2,565	2,647	2,850	111 %
	TOTAL PERSONNEL SERVICES:	70,677	79,680	77,665	73,225	92 %
40053510503400	CONTRACTUAL SERVICES	14,904	40,000	18,896	30,000	75 %
40053510503430	TRASH / DUMPSTER SERVICES	1,833	3,600	2,073	3,600	100 %
40053510504020	SAFETY	88	0	0	0	0 %
40053510504100	TELEPHONE & COMMUNICATIONS	97	2,200	536	3,360	153 %
40053510504300	ELECTRICITY	17,189	25,000	28,991	26,500	106 %
40053510504620	BUILDING REPAIRS & MAINTENANCE	240	0	840	0	0 %
40053510504630	EQUIPMENT REPAIR & MAINTENANCE	4,916	5,000	6,228	5,000	100 %
40053510504690	OTHER REPAIR & MAINTENANCE	619	0	0	0	0 %
40053510505200	OPERATING SUPPLIES	1,784	3,000	184	1,500	50 %
40053510505255	SMALL TOOLS	0	500	308	500	100 %
40053510505270	CHEMICALS	13,532	19,688	14,138	29,725	151 %
40053510505280	FUEL	0	3,000	238	1,500	50 %
	TOTAL OPERATING EXPENSES:	55,202	101,988	72,431	101,685	100 %
40053510506431	RENEWAL & REPLACEMENT	0	18,316	18,316	200,000	1,092 %
	TOTAL CAPITAL OUTLAY:	0	18,316	18,316	200,000	1,092 %
	GRAND TOTAL FOR DEPARTMENT:	125,879	199,984	168,412	374,910	187 %
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City of Marco Island  
 WATER DIST & COLLECTION  
 EXPENSE BUDGET

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
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	ADG Adv Rpt #95350					
	UTILITY PD-WATER DISTR & COLL					
40053320001200	WAGES	728,030	728,206	847,594	855,675	118 %
40053320001400	OVERTIME	64,761	70,800	52,520	50,000	71 %
40053320001500	LONGEVITY PAY	0	0	0	4,000	0 %
40053320001550	SAFETY/PERFORMANCE AWARDS	400	0	0	0	0 %
40053320002000	BENEFITS	192,008	185,656	226,929	227,400	122 %
40053320002100	FICA TAXES	62,495	69,120	72,104	79,675	115 %
40053320002200	RETIREMENT	46,917	54,533	51,891	55,700	102 %
40053320002900	CAPITALIZABLE PERSONNEL COSTS	(159,008)	(107,600)	(137,256)	(48,825)	45 %
	TOTAL PERSONNEL SERVICES:	935,602	1,000,715	1,113,782	1,223,625	122 %
40053320003100	PROFESSIONAL SERVICES	0	10,000	0	5,000	50 %
40053320003400	OTHER CONTRACTUAL SERVICES	214,150	100,000	52,541	26,000	26 %
40053320003430	TRASH / DUMPSTER SERVICES	26,686	15,000	18,676	15,000	100 %
40053320004000	TRAVEL PER DIEM	655	13,560	3,675	13,560	100 %
40053320004020	SAFETY	9,154	7,500	11,003	7,500	100 %
40053320004100	TELEPHONE & COMMUNICATIONS	8,671	11,150	7,717	8,350	75 %
40053320004300	ELECTRICITY	24,092	35,000	17,979	30,000	86 %
40053320004400	RENTALS AND LEASES	4,223	15,000	310	15,000	100 %
40053320004610	VEHICLE REPAIRS & MAINTENANCE	21,015	20,000	18,303	40,000	200 %
40053320004620	BUILDING REPAIRS & MAINTENANCE	2,085	3,500	98	3,500	100 %
40053320004630	EQUIPMENT REPAIR & MAINTENANCE	21,584	30,000	17,964	30,000	100 %
40053320004680	ROAD REPAIRS	24,511	0	0	0	0 %
40053320004690	OTHER REPAIR & MAINTENANCE	126,684	175,000	177,937	225,000	129 %
40053320004695	EMERGENCY REPAIRS	45,987	40,000	42,664	0	0 %
40053320004900	MISC CHARGES	4,628	0	190	0	0 %
40053320005200	OPERATING SUPPLIES	40,386	77,434	51,178	65,000	84 %
40053320005220	UNIFORMS	6,912	10,000	8,350	10,000	100 %
40053320005250	JANITORIAL SUPPLIES	543	0	0	0	0 %
40053320005260	REPAIR SUPPLIES	84,089	50,000	50,235	0	0 %
40053320005280	FUEL	53,431	40,000	36,697	45,000	113 %
40053320005400	PUBLICATIONS & MEMBERSHIPS	340	3,500	656	3,500	100 %
40053320005420	TRAINING	1,664	9,500	5,672	9,500	100 %
	TOTAL OPERATING EXPENSES:	721,490	666,144	521,847	551,910	83 %
40053320006400	EQUIPMENT PURCHASES	0	5,351	5,351	0	0 %
40053320006431	RENEWAL & REPLACEMENT	0	186,850	182,583	235,000	126 %
	TOTAL CAPITAL OUTLAY:	0	192,201	187,934	235,000	122 %
	GRAND TOTAL FOR DEPARTMENT:	1,657,092	1,859,060	1,823,563	2,010,535	108 %
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City of Marco Island  
 UTILITY MAINTENANCE OPERATION  
 EXPENSE BUDGET

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
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	ADG Adv Rpt #95630					
	UTILITY PD- MAINTENANCE OPS					
40053630001200	WAGES	551,565	605,913	625,442	705,500	116 %
40053630001400	OVERTIME	57,996	49,200	49,592	54,000	110 %
40053630001500	LONGEVITY PAY	0	0	0	4,000	0 %
40053630001550	SAFETY/PERFORMANCE AWARDS	400	0	0	0	0 %
40053630002000	BENEFITS	134,389	154,873	179,863	195,700	126 %
40053630002100	FICA TAXES	49,373	57,251	55,173	68,225	119 %
40053630002200	RETIREMENT	31,678	42,367	35,414	47,900	113 %
40053630002900	CAPITALIZABLE PERSONNEL COSTS	0	0	0	(107,400)	0 %
	TOTAL PERSONAL SERVICES:	825,401	909,604	945,483	967,925	106 %
40053630003100	PROFESSIONAL SERVICES	395	10,000	0	8,000	80 %
40053630003400	OTHER CONTRACTUAL SERVICES	8,315	32,500	56,545	37,000	114 %
40053630003430	TRASH / DUMPSTER SERVICES	501	0	5,684	6,500	0 %
40053630004000	TRAVEL PER DIEM	888	4,650	30	4,650	100 %
40053630004020	SAFETY	6,365	6,675	9,161	7,025	105 %
40053630004100	TELEPHONE & COMMUNICATIONS	5,401	7,570	56,428	35,900	474 %
40053630004400	RENTALS AND LEASES	6,203	7,500	3,006	7,500	100 %
40053630004610	VEHICLE REPAIRS & MAINTENANCE	13,592	12,000	15,620	16,000	133 %
40053630004620	BUILDING REPAIRS & MAINTENANCE	1,954	2,500	0	2,500	100 %
40053630004630	EQUIPMENT REPAIR & MAINTENANCE	52,158	35,000	26,951	30,000	86 %
40053630004680	ROAD REPAIRS	0	0	7,730	0	0 %
40053630004690	OTHER REPAIR & MAINTENANCE	15,047	35,000	13,165	15,000	43 %
40053630004695	EMERGENCY REPAIRS	127,999	0	176,775	150,000	0 %
40053630004698	R & R REPAIRS	5,400	0	0	150,000	0 %
40053630004900	MISC CHARGES	337	0	0	0	0 %
40053630005100	OFFICE SUPPLIES	1,821	0	1,303	0	0 %
40053630005200	OPERATING SUPPLIES	87,911	30,000	41,941	35,000	117 %
40053630005220	UNIFORMS	3,629	4,500	3,002	4,500	100 %
40053630005250	JANITORIAL SUPPLIES	345	0	0	0	0 %
40053630005255	SPECIAL TOOLS	6,064	5,500	5,819	7,500	136 %
40053630005280	FUEL	43,310	40,000	28,756	40,000	100 %
40053630005400	PUBLICATIONS & MEMBERSHIPS	1,012	500	700	1,000	200 %
40053630005420	TRAINING	3,080	11,840	9,179	12,815	108 %
	TOTAL OPERATING EXPENSES:	391,728	245,735	461,795	570,890	232 %
40053630006400	EQUIPMENT PURCHASES	0	27,040	27,040	30,000	111 %
40053630006431	RENEWAL & REPLACEMENT	0	255,718	255,718	200,000	78 %
	TOTAL CAPITAL OUTLAY:	1	282,758	282,757	230,000	81 %
	GRAND TOTAL FOR DEPARTMENT:	1,217,130	1,438,097	1,690,035	1,768,815	123 %
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City of Marco Island  
 UTILITY ADMINISTRATION  
 EXPENSE BUDGET

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
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	ADG Adv Rpt #95380 UTILITY FD-ADMINISTRATION					
40053690001200	WAGES	403,535	557,175	512,290	449,400	81 %
40053690001400	OVERTIME	17,102	1,000	9,368	10,000	1,000 %
40053690001550	SAFETY/PERFORMANCE AWARDS	1,492	0	0	0	0 %
40053690002000	BENEFITS	125,411	161,019	160,243	145,350	90 %
40053690002100	FICA TAXES	37,548	45,456	46,295	44,275	97 %
40053690002200	RETIREMENT	19,754	24,768	24,037	22,975	93 %
40053690002500	UNEMPLOYMENT COMPENSATION	0	0	18,044	0	0 %
40053690002900	CAPITALIZABLE PERSONNEL COSTS	(138,986)	(272,700)	(171,778)	(345,900)	127 %
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	TOTAL PERSONNEL SERVICES:	465,856	516,718	598,498	326,100	63 %
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40053690003100	PROFESSIONAL SERVICES	37,375	30,000	35,639	28,000	93 %
40053690003110	OUTSIDE COUNSEL	11,028	0	0	0	0 %
40053690003400	OTHER CONTRACTUAL SERVICES	15,079	14,300	23,399	19,400	136 %
40053690004000	TRAVEL PER DIEM	4,104	9,500	3,131	9,100	96 %
40053690004020	SAFETY	5,010	1,040	8,803	2,185	210 %
40053690004100	TELEPHONE & COMMUNICATIONS	31,152	55,000	23,126	4,320	8 %
40053690004300	ELECTRICITY	10,047	5,000	9,735	10,000	200 %
40053690004400	RENTALS & LEASES	460	2,500	4,752	4,200	168 %
40053690004410	BUILDING RENTAL	95	0	0	0	0 %
40053690004610	VEHICLES REPAIRS & MAINTENANCE	6,358	2,000	4,739	6,320	316 %
40053690004620	BUILDING REPAIRS & MAINTENANCE	8,266	1,500	1,437	1,500	100 %
40053690004630	EQUIPMENT REPAIR & MAINTENANCE	346	0	0	0	0 %
40053690004700	PRINTING	2,896	5,000	3,012	3,000	60 %
40053690004900	MISCELLANEOUS EXPENSE	2,931	4,000	51,242	4,000	100 %
40053690005100	OFFICE SUPPLIES	17,169	28,909	19,785	24,900	86 %
40053690005200	OPERATING SUPPLIES	6,722	2,500	4,085	2,500	100 %
40053690005201	FDEP LICENSE OPERATING FEES	0	7,000	91,839	0	0 %
40053690005220	UNIFORMS	973	800	763	860	108 %
40053690005230	POSTAGE	7,500	8,000	3,319	4,000	50 %
40053690005280	FUEL	6,201	5,000	3,510	5,000	100 %
40053690005400	PUBLICATIONS & MEMBERSHIPS	1,881	860	3,449	1,065	124 %
40053690005420	TRAINING	4,746	21,320	13,996	20,070	94 %
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	TOT CONTROLLABLE OPER EXP:	180,340	204,229	309,759	150,420	74 %
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40053690004910	BOND CLOSING COSTS	0	0	0	0	0 %
40053690004920	BAD DEBT EXPENSE	5	10,500	1	10,500	100 %
40053690005900	DEPRECIATION EXPENSE	5,338,027	0	6,538,488	0	0 %
40053690009099	OPERATING CONTINGENCY	0	0	0	265,619	0 %
40053690009900	CENTRAL ADMINISTRATION ALLOCAT	787,104	1,074,767	1,074,768	1,147,838	107 %
40053690009910	CONT TO LIABILITY INSURANCE FU	527,040	662,948	662,952	662,948	100 %
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	OTHER OPERATING EXPENSES:	6,652,176	1,748,215	8,276,209	2,086,905	119 %
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	TOTAL OPERATING EXPENSES:	6,832,516	1,952,444	8,585,968	2,237,325	115 %
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40053690006300	CAPITAL IMPROVEMENTS ALLOCATIO	0	0	0	2,735,421	0 %
40053690006400	EQUIPMENT PURCHASES	0	7,785	7,785	0	0 %
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	TOTAL CAPITAL OUTLAY:	0	7,785	7,785	2,735,421	9,999 %
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City of Marco Island  
 UTILITY ADMINISTRATION  
 EXPENSE BUDGET

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
40053690007104	DEBT SERVICE PRINCIPAL	0	2,286,844	0	2,342,014	102 %
40053690007204	DEBT SERVICE INTEREST	4,954,217	4,743,118	2,600,060	4,984,297	105 %
40053690007209	DEBT SERVICE INTEREST-BOND PRE	(40,704)	0	0	0	0 %
40053690007310	INTEREST ON DEPOSITS	82	0	41	0	0 %
40053690007320	AMORTIZATION	109,901	150,000	0	150,000	100 %
40053690007321	CURRENT YR BOND EXPENSE	1,700	0	0	596,048	0 %
	OTHER NON-OPERATING EXPENSES:	5,025,196	7,179,962	2,600,100	8,072,359	112 %
	GRAND TOTAL FOR DEPARTMENT:	12,323,568	9,656,909	11,792,351	13,371,205	138 %

# Capital Improvements Projects - Utility

City of Marco Island – Fiscal Year 2010

## **CAPITAL PROJECTS AND IMPROVEMENTS - UTILITY**

Utilities are financed through water and sewer fees and by bond covenant are required to be self-supporting – property taxes and the General Fund do not support utility expenses. The City is both maintaining and actively expanding the water and sewer system, and this work is reflected in the commitments and expenses again this year. The City’s initial purchase of the Florida Water Services System required debt-financing, and the rate analysis with the purchase of the system indicated that the City will need to continue to receive at least the same rates levied by Florida Water.

The Utility system continues active development of the Septic Tank Replacement Program (STRP) and maintenance and renewal of the lift stations, pumps, lines and facilities of the system.

# Capital Improvements Projects - Utility

City of Marco Island – Fiscal Year 2010

PROJECT DESCRIPTION	BUDGET AMOUNT
<b>CAPITAL OUTLAYS:</b>	
Renewal & Replacement Water System (1)	\$ 750,000
Renewal & Replacement Wastewater System (1)	300,000
Meter Replacement Program	250,000
Fire Hydrant Replacement	150,000
Collections & Distribution Special Equipment	210,000
Rehab Gravity Sewer	100,000
Surface Water UV	200,000
SCADA	100,000
Rehab Lift Station Controls	250,000
<b>TOTAL</b>	<b>2,310,000</b>

(1) Renewal & Replacement funds are allocated to operating division budgets within capital outlay on an annual basis.

(2) Roadway Resurfacing Program of \$2,221,800 will be paid for by utility surcharge.



# City of Marco Island



## Water/Wastewater Five-Year Capital Project Fiscal Year 2009-2010

PROJECT DESCRIPTION	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	TOTAL
<b>PROJECTS FINANCED BY 2003 BOND ISSUE:</b>							
South Plant Water Storage	489,162						-
Vacuum Truck	345,108						-
<b>TOTAL 2003 BOND:</b>	<b>834,270</b>	-	-	-	-		-
<b>RENEWAL &amp; REPLACEMENT FUND:</b>							
<b>WATER SYSTEM:</b>							
Facility Security	82,002						-
Renewal & Replacement (1)	-	-	775,000	800,000	820,000	850,000	3,245,000
Inoperative Valves	709,170						-
Meter Replacement Program	-	250,000		325,000		300,000	875,000
High Service Pumps	121,453						-
Vehicle Replacement Program			150,000		150,000		300,000
Dead-End Street Line Flushing	46,366						-
Replace Fire Hydrants		150,000	100,000	100,000	100,000		450,000
Collection/Distribution Special Equipment		210,000	200,000	100,000			510,000
<b>SUB-TOTAL</b>	<b>958,991</b>	<b>610,000</b>	<b>1,225,000</b>	<b>1,325,000</b>	<b>1,070,000</b>	<b>1,150,000</b>	<b>5,380,000</b>
<b>WASTEWATER SYSTEM:</b>							
Rehabilitation of Gravity Sewer	426,732	100,000	100,000	125,000	125,000	150,000	600,000
Renewal & Replacement (1)	-	-	325,000	350,000	375,000	375,000	1,425,000
Rehabilitation of Life Station Controls		50,000	50,000	60,000	60,000	60,000	280,000
<b>SUB-TOTAL</b>	<b>426,732</b>	<b>150,000</b>	<b>475,000</b>	<b>535,000</b>	<b>560,000</b>	<b>585,000</b>	<b>2,305,000</b>
<b>TOTAL RENEWAL &amp; REPLACEMENT FUND:</b>							
<b>SUB-TOTAL</b>	<b>1,385,723</b>	<b>760,000</b>	<b>1,700,000</b>	<b>1,860,000</b>	<b>1,630,000</b>	<b>1,735,000</b>	<b>7,685,000</b>

(1) Renewal & Replacement funds allocated annually to operating divisions as capital expenditures. In FY10, this amount is \$1,050,000.



*Water/Wastewater Five-Year Capital Projects-Continued  
FY 2009-10*

PROJECT DESCRIPTION	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	TOTAL
<b>CAPITAL RESERVE &amp; GRANT FUNDS:</b>							
<b>WATER PROJECTS:</b>							
Potable Water Transmission	159,080						-
Replacement R.O. Membranes	1,131,664		365,000		500,000		865,000
R.O. Wells - Control Panel Elevation	95,885						-
Capital Equipment	170,229						-
North Plant Site Preparation	672,037						-
Surface Water UV Control		200,000	1,000,000				1,200,000
Inventory Control Equipment					100,000	150,000	250,000
Regulatory Monitoring					100,000	50,000	150,000
<b>SUB-TOTAL</b>	<b>2,228,895</b>	<b>200,000</b>	<b>1,365,000</b>	<b>-</b>	<b>700,000</b>	<b>200,000</b>	<b>2,465,000</b>
<b>WASTEWATER PROJECTS:</b>							
SCADA Data Management	240,716	100,000	250,000	250,000	200,000	200,000	1,000,000
Wastewater Collection Rehabilitation	289,997						-
Wastewater Capital Equipment	85,366						-
WWater Treatment Plant NOTE 1	5,215,841						-
Re-Use Line Extension	59,590						-
Asset Management System				50,000	50,000	50,000	150,000
Lift Station Control Panel Upgrades		200,000	300,000	200,000	200,000	200,000	1,100,000
I & I Study				300,000			300,000
NOTE 1: Budget based on \$2 million in grant funds							
<b>SUB-TOTAL</b>	<b>5,891,510</b>	<b>300,000</b>	<b>550,000</b>	<b>800,000</b>	<b>450,000</b>	<b>450,000</b>	<b>2,550,000</b>
<b>TOTAL CAPITAL RESERVE FUND:</b>	<b>8,120,405</b>	<b>500,000</b>	<b>1,915,000</b>	<b>800,000</b>	<b>1,150,000</b>	<b>650,000</b>	<b>5,015,000</b>
<b>WASTEWATER IMPACT FEE FUND:</b>							
WWater Line Relocation & Upgrade	2,193						-
Capital Improvements			350,000	350,000	350,000		1,050,000
<b>TOTAL FINANCED WITH W/W IMPACT FEES</b>	<b>2,193</b>	<b>-</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>		<b>1,050,000</b>
<b>FUTURE BOND ISSUE PROJECTS:</b>							
<b>WATER PROJECTS:</b>							
Regulatory Monitoring	33,626						-
Filter Upgrades - North Plant	1,598,300						-
North Plant Treatment Expansion	1,641,603					400,000	400,000
ASR Well #7	14,019						-
Asset Management System	236,935						-
Emerg. Generator - N. Plant	1,500,000						-
South Plant Water Storage			2,000,000	2,600,000			4,600,000
Water Pressure / ACP Upgrades				500,000	500,000	1,500,000	
<b>SUB-TOTAL</b>	<b>5,024,483</b>	<b>-</b>	<b>2,000,000</b>	<b>3,100,000</b>	<b>500,000</b>	<b>1,900,000</b>	<b>5,000,000</b>
<b>WASTEWATER PROJECTS:</b>							
Marco Shores Wastewater Treatment Plant	273,854						-
WWater Plant Capital Equipment	35,055						-
WWater Treatment Plant Impr	15,937,703						-
Gravity Line Upgrades	909,164			187,500			187,500
Re-Use - 2 MG Storage Tank				500,000	2,000,000		2,500,000
Rehabilitation of Life Station Wet Wells			300,000	300,000		300,000	900,000
Line Leaking Manhole Structures				375,000			375,000
<b>SUB-TOTAL</b>	<b>17,155,776</b>	<b>-</b>	<b>300,000</b>	<b>1,362,500</b>	<b>2,000,000</b>	<b>300,000</b>	<b>3,962,500</b>
<b>FUTURE BOND ISSUES FINANCED THROUGH RATE BASE:</b>	<b>22,180,259</b>	<b>-</b>	<b>2,300,000</b>	<b>4,462,500</b>	<b>2,500,000</b>	<b>2,200,000</b>	<b>8,962,500</b>

*Water/Wastewater Five-Year Capital Projects-Continued  
FY 2009-10*

PROJECT DESCRIPTION	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	TOTAL
<b>WATER IMPACT FEE FUND:</b>							
Emergency Capital Equipment	140,309						-
Finished Water Storage - North Plant	4,179,914						-
<b>TOTAL WATER IMPACT FEES</b>	<b>4,320,223</b>	-	-	-	-		-
<b>SEPTIC TANK REPLACEMENT PROGRAM FINANCED THROUGH ASSESSMENTS:</b>							
Master Plan Sewer System	1,228,960						-
Wastewater Treatment Plant Expansion to 5 MGD	7,786,058						-
Deep Well Injection	2,158,141						-
<b>STRP CAPACITY ASSESS PROJECTS</b>	<b>11,173,159</b>	-	-	-			-
Wastewater Collection Construction - Neighborhood	24,573,242	13,329,847	8,139,895	11,628,556			33,098,298
<b>STRP CONSTRUCTION ASSESS PROJ</b>	<b>24,573,242</b>	<b>13,329,847</b>	<b>8,139,895</b>	<b>11,628,556</b>	-		<b>33,098,298</b>
<b>ASSESSMENT PROJECTS:</b>	<b>35,746,401</b>	<b>13,329,847</b>	<b>8,139,895</b>	<b>11,628,556</b>	-		<b>33,098,298</b>
<b>ROAD RE-SURFACING FINANCED BY RATE BASE INCREASE OF 6% SURCHARGE</b>							
STRP Road Re-Surfacing	1,415,400	2,221,800	1,149,300	939,700	-		4,310,800
<b>GRAND TOTAL</b>	<b>74,004,874</b>	<b>16,811,647</b>	<b>15,554,195</b>	<b>20,040,756</b>	<b>5,630,000</b>		<b>60,121,598</b>

City of Marco Island  
 UTILITY CAP PROJECTS  
 EXPENSE BUDGET

50.00% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
-----						
	ADG Adv Rpt #99390					
	UTILITY CAPITAL PROJECTS					
	Water:					
400536953363	FACILITY SECURITY	0	82,002	73,351	0	0 %
400536953364	REPLACE FIRE HYDRANTS	0	0	0	150,000	0 %
400536953364	WRR-COLLECT/DISTR SPECIAL EQUI	0	0	0	210,000	0 %
400536953364	SCADA SYSTEM	0	0	0	0	0 %
400536953364	RENEWAL & REPLACEMENT	0	0	0	0	0 %
400536953364	WRR-INOPERATIVE VALVE REPLACEM	0	626,025	108,403	0	0 %
400536953364	DEAD END FLUSHING	0	46,366	15,000	0	0 %
400536953364	METER REPLACEMENT PROGRAM	0	85,063	85,063	250,000	294 %
400536953364	SULFURIC ACID FEED SYSTEM	0	6,724	6,724	0	0 %
400536953364	WRR-HIGH SERVICE PUMPS	0	88,197	17,331	0	0 %
400536953364	WRR-LEAK DETECTION	0	24,614	17,157	0	0 %
400536953365	WINTERBERRY BRIDGE LINE REPLAC	0	0	0	0	0 %
	Wastewater:					
400536953363	UTILITY RELOCATION	0	0	0	0	0 %
400536953364	WWRR-REHAB GRAVITY SEWER	0	0	0	100,000	0 %
400536953364	WWRR-REHAB LIPT STATION CONTRO	0	426,732	9,675	50,000	12 %
	RENEWAL & REPLACEMENT:	1	1,385,723	332,703	760,000	55 %
	Water:					
400536953363	UPGRADE US 41/951 LINE TO 30 I	0	0	0	0	0 %
400536953363	WCR-NORTH PLANT SITE PREP	0	672,037	288,885	0	0 %
400536953363	WCR-STRP ROAD RESURFACE	0	1,415,400	1,347,301	2,221,800	157 %
400536953364	WCR-SURFACE WATER UV CONTROL	0	0	0	200,000	0 %
400536953364	WCR-POTABLE WATER LINES	0	159,080	109,493	0	0 %
400536953364	WCR-RO MEMBRANE REPLACEMENT	0	1,131,664	31,582	0	0 %
400536953364	STANDBY GENERATOR WELL HEAD HO	0	0	0	0	0 %
400536953364	RO WELLS CONTROL PANEL ELEVATI	0	95,885	95,885	0	0 %
400536953364	WCR-CAPITAL EQUIPMENT	0	170,229	43,202	0	0 %
	Wastewater:					
400536953364	WWCR-LIFTSTATION CONTROL PANEL	0	0	0	200,000	0 %
400536953364	WWCR-SCADA DATA MANAGEMENT	0	240,716	63,661	100,000	42 %
400536953364	W/W COLLECTION REHAB	0	289,997	105,848	0	0 %
400536953364	W/W PLANT UPGRADES	0	3,822,376	2,269,917	0	0 %
400536953364	RE-USE EXTN-COLLIER BLVD	0	253,055	253,055	0	0 %
400536953364	WASTEWATER EQUIPMENT	0	85,366	0	0	0 %
	CAPITAL RESERVE:	0	8,335,805	4,608,830	2,721,800	33 %
400536953364	S COLLIER UTILITY EXPANSION-WA	245	0	0	0	0 %
400536953364	WIF-FINISHED WATER STORAGE	(245)	4,179,914	3,696,857	0	0 %
400536953364	WIF-EMERGENCY CAPITAL EQUIPMEN	0	140,309	91,735	0	0 %
	WATER IMPACT FEES:	0	4,320,223	3,788,592	0	0 %
400536953364	CAPITAL IMPROVEMENTS	0	350,000	0	0	0 %
400536953364	S COLLIER UTILITY EXPANSION-SE	0	0	0	0	0 %
400536953364	N COLLIER BLVD DESIGN-SEWER	0	2,193	0	0	0 %
	SEWER IMPACT FEES:	0	352,193	0	0	0 %
	GRAND TOTAL FOR FUND:	1	14,393,944	8,730,124	3,481,800	24 %
=====						

City of Marco Island  
SEWER ASSESSMENT DISTRICTS  
PROJECT COSTS

50.00% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
-----						
SEWER ASSESSMENT DIST EXPENSE						
ADG Adv Rpt #54200						
WASTEWATER ASSESSMENT ENT FUND						
402536053563	N COLLIER SEWER MAIN UPGRADE	0	0	0	0	0 %
402536053563	WWTP: DESIGN/BUILD MENR	0	7,764,686	4,346,659	0	0 %
402536053564	EXISTING SEWER UPGRADE	0	0	0	0	0 %
402536053564	DESIGN/BUILD EQUIPMENT TANKS	0	21,372	21,372	0	0 %
402536053564	DEEP WELL INJECTION	0	2,158,141	1,574,035	0	0 %
402536053569	MASTER PLAN SEWER SYSTEM	0	1,228,960	55,029	0	0 %
402536900071	DEBT SERVICE PRINCIPAL	0	38,410	0	352,406	917 %
402536900072	DEBT SERVICE INTEREST	(18,662)	74,519	183,788	334,026	448 %
402536900073	CURRENT YEAR BOND EXPENSE	0	31,218	0	435,000	1,393 %
-----						
	TOTAL EXPENSE - WASTEWATER	(18,661)	11,317,306	6,180,884	1,121,432	10 %
=====						
TIGER TAIL SEWER ASSESS DIST						
410536900049	MISCELLANEOUS EXPENSE	2,386	0	2,509	0	0 %
410536900059	DEPRECIATION EXPENSE	79,058	0	76,248	0	0 %
410536900071	DEBT SERVICE PRINCIPAL	0	61,911	0	55,327	89 %
410536900072	DEBT SERVICE INTEREST	111,460	87,088	0	61,504	71 %
410536900073	AMORTIZATION	756	0	0	0	0 %
410536900073	CURRENT YEAR BOND EXPENSE	0	0	0	0	0 %
4105810440	TRANSFER TO DEBT SERVICE FUND	0	0	148,999	0	0 %
-----						
	TOTAL EXPENSE - TIGER TAIL	193,660	148,999	227,755	116,831	78 %
=====						
S BARFIELD SEWER ASSESS DIST						
411536053563	CONSTRUCTION	0	0	8,031	0	0 %
411536053563	CONTRACT PLUMBING	1,934	0	0	0	0 %
411536900049	MISCELLANEOUS EXPENSE	746	0	713	0	0 %
411536900059	DEPRECIATION EXPENSE	31,862	0	32,790	0	0 %
411536900071	DEBT SERVICE PRINCIPAL	0	18,510	0	16,541	89 %
411536900072	DEBT SERVICE INTEREST	47,284	26,036	0	18,388	71 %
411536900073	AMORTIZATION	782	0	0	0	0 %
411536900073	CURRENT YEAR BOND EXPENSE	0	0	0	0	0 %
4115810441	TRANSFER TO DEBT SVC FUND	0	0	44,546	0	0 %
-----						
	TOTAL EXPENSE - S BARFIELD	82,608	44,546	86,080	34,929	78 %
=====						
KENDALL SEWER ASSESS DIST						
412536053563	SURVEY	0	0	5,922	0	0 %
412536053563	ENGINEERING	0	0	20,852	0	0 %
412536053563	CONSTRUCTION IN PROCESS	0	9,442,311	4,617,747	0	0 %
412536053563	LEGAL & ASSESSMENT	0	0	44,535	0	0 %
412536053563	IMPREST LABOR	0	0	106,865	0	0 %
412536053563	CONTRACT PLUMBING	12,446	0	0	0	0 %
412536900049	MISCELLANEOUS EXPENSE	835	0	829	0	0 %
412536900049	BOND CLOSING COSTS	0	0	0	0	0 %
412536900072	DEBT SERVICE INTEREST	0	0	63,921	200,000	0 %
412536900073	CURRENT YEAR BOND EXPENSE	0	0	0	0	0 %
-----						
	TOTAL EXPENSE - KENDALL	13,280	9,442,311	4,860,670	200,000	2 %

City of Marco Island  
SEWER ASSESSMENT DISTRICTS  
PROJECT COSTS

50.00% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
=====						
N MARCO SEWER ASSESS DIST						
413536053563	CONSTRUCTION WORK IN PROCESS	0	0	300	0	0 %
413536053563	CONTRACT PLUMBING	247,730	0	1,604	0	0 %
413536900049	MISCELLANEOUS EXPENSE	0	0	3,236	0	0 %
413536900059	DEPRECIATION EXPENSE	16,642	0	101,083	0	0 %
413536900071	DEBT SERVICE PRINCIPAL	0	74,854	0	111,078	148 %
413536900072	DEBT SERVICE INTEREST	25,194	61,771	77,968	137,635	223 %
413536900073	AMORTIZATION	0	0	0	2,000	0 %
413536900073	CURRENT YEAR BOND EXPENSE	0	48,000	0	38,356	80 %
413536900099	TRANSFER TO ASSESSMENT DEBT SV	0	0	71,727	0	0 %
-----						
	TOTAL EXPENSE - N MARCO	289,565	184,625	255,919	289,069	157 %
=====						
N BARFIELD SEWER ASSESS DIST						
414536053563	ENGINEERING	100	0	5	0	0 %
414536053563	CONSTRUCTION WORK IN PROCESS	0	0	7,976	0	0 %
414536053563	PERMIT FEES	(100)	0	0	0	0 %
414536053563	CONTRACT PLUMBING	499,161	0	25,601	0	0 %
414536900049	MISCELLANEOUS EXPENSE	0	0	4,980	0	0 %
414536900049	BOND CLOSING COSTS	0	0	0	0	0 %
414536900059	DEPRECIATION EXPENSE	30,183	0	182,862	0	0 %
414536900071	DEBT SERVICE PRINCIPAL	0	139,030	0	209,366	151 %
414536900072	DEBT SERVICE INTEREST	20,877	109,840	130,047	245,987	224 %
414536900073	AMORTIZATION	0	0	0	4,000	0 %
414536900073	CURRENT YEAR BOND EXPENSE	0	84,000	0	69,532	83 %
414536900099	TRANSFER TO ASSESSMENT DEBT SV	0	0	129,801	0	0 %
-----						
	TOTAL EXPENSE - N BARFIELD	550,222	332,870	481,273	528,885	159 %
=====						
W WINTERBERRY SWR ASSESS DIST						
415536053563	CONSTRUCTION WORK IN PROCESS	0	1,174,161	3,301	0	0 %
415536053563	CONTRACT PLUMBING	741,553	0	36,145	0	0 %
415536900049	MISCELLANEOUS EXPENSE	0	0	6,731	0	0 %
415536900059	DEPRECIATION EXPENSE	53,837	0	215,346	0	0 %
415536900071	DEBT SERVICE PRINCIPAL	0	166,899	0	249,933	150 %
415536900072	DEBT SERVICE INTEREST	(95,197)	130,118	151,753	283,820	218 %
415536900073	AMORTIZATION	0	0	0	7,000	0 %
415536900073	CURRENT YEAR BOND EXPENSE	0	132,000	0	77,615	59 %
415536900099	TRANSFER TO ASSESSMENT DEBT SV	0	0	149,476	0	0 %
-----						
	TOTAL EXPENSE - W WINTERBERRY	700,193	1,603,178	562,752	618,368	39 %
=====						
OLD MARCO SEWER ASSESS DIST						
416536053563	CONSTRUCTION WORK IN PROCESS	0	0	4,015	0	0 %
416536053563	IMPREST LABOR	0	0	0	0	0 %
416536053563	CONTRACT PLUMBING	(43,397)	0	10,662	0	0 %
416536900049	MISCELLANEOUS EXPENSE	0	0	538	0	0 %
416536900059	DEPRECIATION EXPENSE	7,741	0	23,458	0	0 %
416536900071	DEBT SERVICE PRINCIPAL	0	0	0	15,378	0 %
416536900072	DEBT SERVICE INTEREST	(17,811)	0	3,624	11,212	0 %
-----						
	TOTAL EXPENSE - OLD MARCO	(53,467)	0	42,296	26,590	0 %
=====						

City of Marco Island  
SEWER ASSESSMENT DISTRICTS  
PROJECT COSTS

50.00% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
-----						
PORT MARCO SEWER ASSESS DIST						
417536053563	CONSTRUCTION WORK IN PROCESS	0	43,387	0	0	0 %
417536053563	IMPREST LABOR	0	0	0	0	0 %
417536900049	MISCELLANEOUS EXPENSE	0	0	15	0	0 %
417536900059	DEPRECIATION EXPENSE	1,128	0	3,385	0	0 %
417536900072	DEBT SERVICE INTEREST	(4,166)	0	735	0	0 %
-----						
	TOTAL EXPENSE - PORT MARCO	(3,038)	43,387	4,136	0	0 %
=====						
LAMPLIGHTER SEWER ASSESS DIST						
418536053563	ENGINEERING	0	0	3,513	0	0 %
418536053563	CONSTRUCTION WORK IN PROCESS	0	1,772,995	674,884	0	0 %
418536053563	LEGAL & ASSESSMENT	0	0	45,918	0	0 %
418536053563	IMPREST LABOR	0	0	30,395	0	0 %
418536053563	CONTRACT PLUMBING	0	0	398,125	0	0 %
418536900049	MISCELLANEOUS EXPENSE	0	0	392	0	0 %
418536900049	BOND CLOSING COSTS	0	0	0	0	0 %
418536900059	DEPRECIATION EXPENSE	0	0	29,547	0	0 %
418536900072	DEBT SERVICE INTEREST	(4,698)	0	63,908	240,000	0 %
-----						
	TOTAL EXPENSE - LAMPLIGHTER	(4,698)	1,772,995	1,246,683	240,000	14 %
=====						
SHEFFIELD SEWER ASSESS DIST						
419536053563	ENGINEERING	0	0	624	0	0 %
419536053563	CONSTRUCTION WORK IN PROCESS	0	3,479,451	2,580,372	0	0 %
419536053563	LEGAL & ASSESSMENT	0	0	22,974	0	0 %
419536053563	PERMIT FEES	0	0	354	0	0 %
419536053563	IMPREST LABOR	0	0	50,728	0	0 %
419536053563	CONTRACT PLUMBING	0	0	388,440	0	0 %
419536900049	MISCELLANEOUS EXPENSE	1,201	0	852	0	0 %
419536900049	BOND CLOSING COSTS	0	0	0	0	0 %
419536900059	DEPRECIATION EXPENSE	0	0	48,409	0	0 %
419536900072	DEBT SERVICE INTEREST	(4,698)	0	93,968	340,000	0 %
419536900073	CURRENT YEAR BOND EXPENSE	0	0	0	0	0 %
-----						
	TOTAL EXPENSE - SHEFFIELD	(3,497)	3,479,451	3,186,722	340,000	10 %
=====						
MACKLE PARK SEWER ASSESS DIST						
420536053563	SURVEY	0	0	7,093	0	0 %
420536053563	ENGINEERING	0	0	22,254	0	0 %
420536053563	CONSTRUCTION WORK IN PROCESS	0	9,221,525	4,013,729	0	0 %
420536053563	LEGAL & ASSESSMENT	0	0	56,499	0	0 %
420536053563	IMPREST LABOR	0	0	97,219	0	0 %
420536900049	MISCELLANEOUS EXPENSE	1,128	0	1,128	0	0 %
420536900049	BOND CLOSING COSTS	0	0	0	0	0 %
420536900072	DEBT SERVICE INTEREST	0	0	57,036	200,000	0 %
420536900073	CURRENT YEAR BOND EXPENSE	0	0	0	0	0 %
-----						
	TOTAL EXPENSE - MACKLE PARK	1,128	9,221,525	4,254,958	200,000	2 %
=====						
GULFPORT SEWER ASSESS DIST						
421536053563	SURVEY	0	0	20,463	0	0 %
421536053563	ENGINEERING	0	322,000	97,954	0	0 %

City of Marco Island  
SEWER ASSESSMENT DISTRICTS  
PROJECT COSTS

50.00% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
421536053563	CONSTRUCTION WORK IN PROCESS	0	0	224,265	6,433,922	0 %
421536053563	LEGAL & ASSESSMENT	0	0	5,357	0	0 %
421536053563	PERMIT FEES	0	0	4,370	0	0 %
421536053563	IMPREST LABOR	0	0	8,293	0	0 %
421536900049	MISCELLANBOUS EXPENSE	424	0	424	0	0 %
421536900049	BOND CLOSING COSTS	0	0	0	0	0 %
421536900073	CURRENT YEAR BOND EXPENSE	0	0	0	0	0 %
TOTAL EXPENSE - GULFPOR		424	322,000	361,125	6,433,922	1,998 %
E WINTERBERRY N SWR ASMT DIST						
422536053563	SURVEY	0	0	8,297	0	0 %
422536053563	ENGINEERING	0	110,000	41,846	0	0 %
422536053563	CONSTRUCTION WORK IN PROCESS	0	0	102,651	2,516,773	0 %
422536053563	LEGAL & ASSESSMENT	0	0	6,214	0	0 %
422536053563	PERMIT FEES	0	0	3,510	0	0 %
422536053563	IMPREST LABOR	0	0	8,193	0	0 %
422536900049	MISCELLANBOUS EXPENSE	235	0	235	0	0 %
422536900049	BOND CLOSING COSTS	0	0	0	0	0 %
422536900073	DURRENT YEAR BOND EXPENSE	0	0	0	0	0 %
TOTAL EXPENSE - E WINTRBRY N		236	110,000	170,946	2,516,773	2,288 %
ESTATES SEWER ASSESS DIST						
423536053563	SURVEY	0	0	46,402	0	0 %
423536053563	ENGINEERING	0	0	122,337	0	0 %
423536053563	CONSTRUCTION WORK IN PROCESS	0	0	150,556	0	0 %
423536053563	PERMIT FEES	0	0	7,993	0	0 %
423536053563	IMPREST LABOR	0	0	5,164	0	0 %
423536900049	MISCELLANBOUS EXPENSE	735	0	651	0	0 %
423536900049	BOND CLOSING COSTS	0	0	0	0	0 %
423536900073	CURRENT YEAR BOND EXPENSE	0	0	0	0	0 %
TOTAL EXPENSE - ESTATES		734	0	333,103	0	0 %
GOLDENROD SEWER ASSESS DIST						
424536053563	SURVEY	0	0	10,393	0	0 %
424536053563	ENGINEERING	0	0	22,086	0	0 %
424536053563	CONSTRUCTION	0	0	201,913	0	0 %
424536053563	LEGAL & ASSESSMENT	0	0	3,550	0	0 %
424536053563	IMPREST LABOR	0	0	9,879	0	0 %
424536900049	MISCELLANBOUS EXPENSE	345	0	345	0	0 %
424536900073	CURRENT YEAR BOND EXPENSE	0	0	0	0	0 %
TOTAL EXPENSE - GOLDENROD		345	0	248,166	0	0 %
COPPERFIELD SEWER ASSESS DIST						
425536053563	SURVEY	0	0	7,376	0	0 %
425536053563	ENGINEERING	0	0	12,315	0	0 %
425536053563	CONSTRUCTION	0	0	21,535	0	0 %
425536053563	LEGAL & ASSESSMENT	0	0	3,550	0	0 %
425536053563	PERMIT FEES	(1,770)	0	0	0	0 %
425536053563	IMPREST LABOR	1,770	0	252	0	0 %
425536900049	MISCELLANBOUS EXPENSE	271	0	271	0	0 %

City of Marco Island  
SEWER ASSESSMENT DISTRICTS  
PROJECT COSTS

50.00% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
425536900073	DURRENT YEAR BOND EXPENSE	0	0	0	0	0 %
	TOTAL EXPENSE - COPPERFIELD	271	0	45,298	0	0 %
E WINTERBERRY S SWR ASMT DIST						
426536053563	SURVEY	0	0	14,291	0	0 %
426536053563	ENGINEERING	0	225,000	68,562	0	0 %
426536053563	CONSTRUCTION WORK IN PROCESS	0	0	149,825	4,379,152	0 %
426536053563	LEGAL & ASSESSMENT	0	0	6,291	0	0 %
426536053563	PERMIT FEES	0	0	5,410	0	0 %
426536053563	IMPREST LABOR	0	0	1,614	0	0 %
426536900049	MISCELLANEOUS EXPENSE	333	0	321	0	0 %
426536900049	BOND CLOSING COSTS	0	0	0	0	0 %
426536900073	CURRENT YEAR BOND EXPENSE	0	0	0	0	0 %
	TOTAL EXPENSE - E WNTRBRY S	333	225,000	246,314	4,379,152	1,946 %
	GRAND TOTAL ASSMT DISTRICTS	1,749,638	38,248,193	22,795,079	17,045,951	45 %



City of Marco Island  
 UTIL CONST FUND NEW BONDS  
 EXPENSE BUDGET

50.00% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
-----						
	ADG Adv Rpt #99510					
	UTILITY CONSTRUCTION NEW BONDS					
40353695336354	WBI-N COLLIER RELOC & UPGR-WAT	0	3,339	3,339	0	0 %
40353695336355	WBI-UPGRADE RAW WATER SUPPLY T	0	872	872	0	0 %
40353695336357	N PLANT TREATMENT EXPANSION	0	1,641,603	33,264	0	0 %
40353695336358	EMERGENCY GENERATOR - N PLANT	0	1,500,000	392,787	0	0 %
40353695336463	ASR WELL 7	0	7,019	4,723	0	0 %
40353695336476	WBI-CONVERSION: ACID/ANTISCAL	0	18,017	18,017	0	0 %
40353695336487	FILTER UPGRADES-NORTH PLANT	0	1,524,931	85,592	0	0 %
40353695336903	STORAGE TANK SITE	0	51,141	51,141	0	0 %
40353695336953	ASSET MANAGEMENT SYSTEM	0	236,935	52,767	0	0 %
40353695336955	REGULATORY MONITORING	0	33,626	4,140	0	0 %
40353695336957	WBI-WATERLINE UNDER RIVER	0	0	0	0	0 %
	-----					
	WATER BOND ISSUE PROJECTS:	2	5,017,483	646,643	0	0 %
	-----					
40353695356358	CONVERSION OF WWTP TO MBNR	0	15,937,703	3,063,439	0	0 %
40353695356361	MARCO SHORES WWTP	0	273,854	124,706	0	0 %
40353695356486	CAPITAL EQUIPMENT	0	35,055	11,974	0	0 %
40353695356488	UPGRADE GRAVITY SEWER	0	909,164	51,175	0	0 %
	-----					
	WW BOND ISSUE PROJECTS:	(1)	17,155,776	3,251,294	0	0 %
	-----					
	GRAND TOTAL FOR FUND:	0	22,173,259	3,897,937	0	0 %
	=====					

City of Marco Island  
 WASTEWATER ASSESSMENT FUND  
 EXPENSE BUDGET

50.00% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
-----						
	ADG Adv Rpt #99500					
	WASTEWATER ASSESSMENT FUND					
402536053563	N COLLIER SEWER MAIN UPGRADE	0	0	0	0	0 %
402536053563	WWTP: DESIGN/BUILD MBNR	0	7,764,686	4,346,659	0	0 %
402536053564	EXISTING SEWER UPGRADE	0	0	0	0	0 %
402536053564	DESIGN/BUILD EQUIPMENT TANKS	0	21,372	21,372	0	0 %
402536053564	DEEP WELL INJECTION	0	2,158,141	1,574,035	0	0 %
402536053569	MASTER PLAN SEWER SYSTEM	0	1,228,960	55,029	0	0 %
	WASTEWATER TREATMENT:	1	11,173,159	5,997,095	0	0 %
-----						
402536900071	DEBT SERVICE PRINCIPAL	0	38,410	0	352,406	917 %
402536900072	DEBT SERVICE INTEREST	(18,662)	74,519	183,788	334,026	448 %
402536900073	CURRENT YEAR BOND EXPENSE	0	31,218	0	435,000	1,393 %
	DEBT SERVICE:	(18,662)	144,147	183,788	1,121,432	778 %
-----						
	TOTAL FOR FUND	(18,661)	11,317,306	6,180,884	1,121,432	10 %



# City of Marco Island



## Water/Sewer Fund Fiscal Year 2009-2010 Utility Debt Service Summary

<b>Fiscal Year Budget 2010</b>
--

### Sources for Debt Service:

Utility Rate Base	\$ 7,173,894
Capitalized Interest - 2008 Utility Revenue Note	152,417
Sewer Capacity Assessments	677,621
Tigertail Construction Assessments	116,831
South Barfield Construction Assessments	34,929
North Barfield Construction Assessments	524,896
North Marco Construction Assessments	287,069
West Winterberry Construction Assessments	611,371
Water Impact Fees	144,600

<b>TOTAL REVENUES</b>	<b>\$ 9,723,628</b>
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### Debt Service Expenditures:

<b>PARITY DEBT SECURED BY UTILITY RATE BASE:</b>
--

**Utility Revenue Bond, Series 2003**

Principal	2,075,000	
Interest	4,486,526	6,561,526

**Utility Revenue Note, Series 2006**

Principal	267,014	
Interest	193,769	460,783

**Utility Revenue Note, Series 2008**

Principal	-	
Interest	304,002	304,002

<b>SUB TOTAL RATE BASE DEBT</b>	<b>\$ 7,326,311</b>
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# Water/Sewer Fund

## Debt Service Expenditures:

CONTINUED:

<b>Fiscal Year Budget 2010</b>
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<b>DEBT SECURED BY JUNIOR PLEDGE ON RATE BASE:</b>
--

State Revolving Loan - Water Projects: (Estimated)	144,600
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<b>DEBT SECURED BY SEWER ASSESSMENTS:</b>
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**State Revolving Loan - Preconstruction**

Principal	64,629	
Interest	42,648	107,277

**Tigertail Assessment Area Note - Series 2008**

Principal	80,184	
Interest	89,136	169,320

**South Barfield Assessment Area Note - Series 2008**

Principal	25,292	
Interest	28,116	53,408

**State Revolving Loan - North Barfield:**

	Phase I	Phase II	
Principal	142,593	53,161	
Interest	106,558	126,080	
DEP Service Fee	1,788	67,744	497,924

**North Barfield Assessment Area Note - Series 2009**

Principal	97,306	
Interest	95,351	192,657

**State Revolving Loan - North Marco:**

	Phase I	Phase II	
Principal	76,469	28,162	
Interest	59,949	71,369	
DEP Service Fee	1,343	37,013	274,305

# Water/Sewer Fund

## Debt Service Expenditures:

CONTINUED:

<b>Fiscal Year</b> <b>Budget</b> <b>2010</b>
--

**North Marco Assessment Area Note - Series 2009**

Principal	46,049	
Interest	45,124	91,173

**Old Marco Assessment Area Note - Series 2009**

Principal	15,378	
Interest	11,212	26,590

**State Revolving Loan - West Winterberry:**

	Phase I	Phase II	
Principal	171,209	59,922	
Interest	126,132	139,263	
DEP Service Fee	1,948	75,667	574,141

**West Winterberry Assessment Area Note - Series 2009**

Principal	134,310	
Interest	131,612	265,922

<b>SUB TOTAL SEWER ASSESSMENT DEBT</b>	<b>\$ 2,252,717</b>
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<b>TOTAL EXPENDITURES</b>	<b>9,723,628</b>
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**City of Marco Island, Florida  
Debt Service Schedule**

Utility System Revenue Bonds, Series 2003  
Florida Water Acquisition  
\$101,115,000

Bond Date: October 1, 2003  
Outstanding Principal Balance - September 30, 2009: \$93,235,000  
Interest Rate: 4.89%  
Final Maturity: October 1, 2033  
Revenue Pledged: Water/Sewer System Revenues

Fiscal Year	Payment Date	FUND 457 Principal	Interest	Total Payment
2010	1-Oct-09	2,075,000.00	2,257,528.75	4,332,528.75
	1-Apr-10		2,228,997.50	2,228,997.50
2011	1-Oct-10	2,135,000.00	2,228,997.50	4,363,997.50
	1-Apr-11		2,195,371.25	2,195,371.25
2012	1-Oct-11	2,200,000.00	2,195,371.25	4,395,371.25
	1-Apr-12		2,157,971.25	2,157,971.25
2013	1-Oct-12	2,275,000.00	2,157,971.25	4,432,971.25
	1-Apr-13		2,116,452.50	2,116,452.50
2014	1-Oct-13	2,360,000.00	2,116,452.50	4,476,452.50
	1-Apr-14		2,071,612.50	2,071,612.50
2015	1-Oct-14	2,450,000.00	2,071,612.50	4,521,612.50
	1-Apr-15		2,007,300.00	2,007,300.00
2016	1-Oct-15	2,580,000.00	2,007,300.00	4,587,300.00
	1-Apr-16		1,939,575.00	1,939,575.00
2017	1-Oct-16	2,715,000.00	1,939,575.00	4,654,575.00
	1-Apr-17		1,868,306.25	1,868,306.25
2018	1-Oct-17	2,855,000.00	1,868,306.25	4,723,306.25
	1-Apr-18		1,793,362.50	1,793,362.50
2019	1-Oct-18	3,005,000.00	1,793,362.50	4,798,362.50
	1-Apr-19		1,714,481.25	1,714,481.25
2020	1-Oct-19	3,165,000.00	1,714,481.25	4,879,481.25
	1-Apr-20		1,631,400.00	1,631,400.00
2021	1-Oct-20	3,330,000.00	1,631,400.00	4,961,400.00
	1-Apr-21		1,543,987.50	1,543,987.50
2022	1-Oct-21	3,505,000.00	1,543,987.50	5,048,987.50
	1-Apr-22		1,451,981.25	1,451,981.25
2023	1-Oct-22	3,690,000.00	1,451,981.25	5,141,981.25
	1-Apr-23		1,359,731.25	1,359,731.25

**City of Marco Island, Florida  
Debt Service Schedule**

Utility System Revenue Note, Series 2006  
\$5,500,000

Bond Date: December 5, 2006  
Outstanding Principal Balance - September 30, 2010: \$4,976,142  
Interest Rate: 3.74%  
Final Maturity: October 1, 2023  
Revenue Pledged: Water/Sewer System Revenues

Fiscal Year	Payment Date	FUND 458 Principal	Interest	Total Payment
2010	1-Oct-09	267,013.70	99,681.13	366,694.83
	1-Apr-10	-	94,087.79	94,087.79
2011	1-Oct-10	277,000.01	94,604.76	371,604.77
	1-Apr-11	-	88,850.33	88,850.33
2012	1-Oct-11	287,359.82	89,338.52	376,698.34
	1-Apr-12	-	83,875.33	83,875.33
2013	1-Oct-12	297,655.02	83,875.33	381,530.35
	1-Apr-13	-	77,789.00	77,789.00
2014	1-Oct-13	309,239.37	78,216.42	387,455.79
	1-Apr-14	-	71,941.98	71,941.98
2015	1-Oct-14	320,804.92	72,337.26	393,142.18
	1-Apr-15	-	65,876.27	65,876.27
2016	1-Oct-15	332,803.03	66,238.22	399,041.25
	1-Apr-16	-	59,911.08	59,911.08
2017	1-Oct-16	344,926.96	59,911.08	404,838.04
	1-Apr-17	-	53,061.90	53,061.90
2018	1-Oct-17	358,150.13	53,353.45	411,503.58
	1-Apr-18	-	46,290.08	46,290.08
2019	1-Oct-18	371,544.94	46,544.42	418,089.36
	1-Apr-19	-	39,264.99	39,264.99
2020	1-Oct-19	385,440.72	39,480.73	424,921.45
	1-Apr-20	-	32,152.86	32,152.86
2021	1-Oct-20	399,682.91	32,152.86	431,835.77
	1-Apr-21	-	24,420.04	24,420.04
2022	1-Oct-21	414,804.35	24,554.22	439,358.57
	1-Apr-22	-	16,577.02	16,577.02
2023	1-Oct-22	430,318.03	16,668.10	446,986.13
	1-Apr-23	-	8,440.66	8,440.66
2024	1-Oct-23	446,411.92	8,487.03	454,898.95
<b>TOTALS</b>		<b>5,243,155.83</b>	<b>1,627,982.86</b>	<b>6,871,138.69</b>

**City of Marco Island, Florida  
Debt Service Schedule**

Utility System Revenue Bonds, Series 2003  
Florida Water Acquisition  
\$101,115,000

(CONTINUED)

<b>Fiscal Year</b>	<b>Payment Date</b>	<b>FUND 457 Principal</b>	<b>Interest</b>	<b>Total Payment</b>
2024	1-Oct-23	3,875,000.00	1,359,731.25	5,234,731.25
	1-Apr-24		1,262,856.25	1,262,856.25
2025	1-Oct-24	4,065,000.00	1,262,856.25	5,327,856.25
	1-Apr-25		1,161,231.25	1,161,231.25
2026	1-Oct-25	4,270,000.00	1,161,231.25	5,431,231.25
	1-Apr-26		1,054,481.25	1,054,481.25
2027	1-Oct-26	4,485,000.00	1,054,481.25	5,539,481.25
	1-Apr-27		942,356.25	942,356.25
2028	1-Oct-27	4,705,000.00	942,356.25	5,647,356.25
	1-Apr-28		824,731.25	824,731.25
2029	1-Oct-28	4,940,000.00	824,731.25	5,764,731.25
	1-Apr-29		707,406.25	707,406.25
2030	1-Oct-29	5,175,000.00	707,406.25	5,882,406.25
	1-Apr-30		584,500.00	584,500.00
2031	1-Oct-30	5,425,000.00	584,500.00	6,009,500.00
	1-Apr-31		448,875.00	448,875.00
2032	1-Oct-31	5,695,000.00	448,875.00	6,143,875.00
	1-Apr-32		306,500.00	306,500.00
2033	1-Oct-32	5,980,000.00	306,500.00	6,286,500.00
	1-Apr-33		157,000.00	157,000.00
2034	1-Oct-33	6,280,000.00	157,000.00	6,437,000.00
<b>TOTALS</b>		<b>93,235,000.00</b>	<b>69,318,463.75</b>	<b>162,553,463.75</b>



**City of Marco Island, Florida  
Debt Service Schedule**

Septic Tank Replacement Program - North Barfield Assessment Area  
Florida Department of Environment Protection - Revolving Loan Program  
\$3,691,457 (PHASE I)

Dated: April 22, 2009  
Outstanding Principal Balance - September 30, 2009: \$3,621,840  
Interest Rate: 2.97%  
Final Maturity: July 15, 2028  
Revenue Pledged: Sewer Assessments

Fiscal Year	Payment Date	FUND 444 Principal	Interest	DEP Service Fee	Total Payment
2010	15-Jan-10	69,870.39	53,810.87	1787.92	125,469.18
	15-Jul-10	72,722.44	52,746.74		125,469.18
2011	15-Jan-11	73,802.36	51,666.82		125,469.18
	15-Jul-11	74,898.32	50,570.86		125,469.18
2012	15-Jan-12	76,010.56	49,458.62		125,469.18
	15-Jul-12	77,139.32	48,329.86		125,469.18
2013	15-Jan-13	78,284.64	47,184.34		125,469.18
	15-Jul-13	79,447.38	46,021.80		125,469.18
2014	15-Jan-14	80,627.16	44,842.02		125,469.18
	15-Jul-14	81,824.48	43,644.70		125,469.18
2015	15-Jan-15	83,039.58	42,429.60		125,469.18
	15-Jul-15	84,272.70	41,196.48		125,469.18
2016	15-Jan-16	85,524.16	39,945.02		125,469.18
	15-Jul-16	86,794.20	38,674.98		125,469.18
2017	15-Jan-17	88,083.08	37,386.10		125,469.18
	15-Jul-17	89,391.12	36,078.06		125,469.18
2018	15-Jan-18	90,718.58	34,750.60		125,469.18
	15-Jul-18	92,065.74	33,403.44		125,469.18
2019	15-Jan-19	93,432.92	32,036.26		125,469.18
	15-Jul-19	94,820.40	30,648.78		125,469.18
2020	15-Jan-20	96,228.48	29,240.70		125,469.18
	15-Jul-20	97,657.48	27,811.70		125,469.18
2021	15-Jan-21	99,107.70	26,361.48		125,469.18
	15-Jul-21	100,579.44	24,889.74		125,469.18
2022	15-Jan-22	102,073.04	23,396.14		125,469.18
	15-Jul-22	103,588.84	21,880.34		125,469.18
2023	15-Jan-23	105,127.12	20,342.06		125,469.18
	15-Jul-23	106,688.26	18,780.92		125,469.18
2024	15-Jan-24	108,272.58	17,196.60		125,469.18
	15-Jul-24	109,880.44	15,588.74		125,489.18

**City of Marco Island, Florida  
Debt Service Schedule**

Utility System Revenue Note, Series 2008  
\$7,477,241

Bond Date: March 7, 2008  
Outstanding Principal Balance September 30, 2008: \$7,477,241  
Interest Rate: 4.01%  
Final Maturity: October 1, 2025  
Revenue Pledged: Water/Sewer System Revenues

Fiscal Year	Payment Date	FUND 459 Principal	Interest	Total Payment
2010	1-Oct-09	-	152,417.33	152,417.33
	1-Apr-10	-	151,584.45	151,584.45
2011	1-Oct-10	340,931.75	152,417.33	493,349.08
	1-Apr-11	-	144,672.81	144,672.81
2012	1-Oct-11	354,793.00	145,467.72	500,260.72
	1-Apr-12	-	138,235.56	138,235.56
2013	1-Oct-12	368,462.41	138,235.56	506,697.97
	1-Apr-13	-	130,010.42	130,010.42
2014	1-Oct-13	384,198.35	130,724.76	514,923.11
	1-Apr-14	-	122,221.65	122,221.65
2015	1-Oct-14	399,818.68	122,893.20	522,711.88
	1-Apr-15	-	114,116.22	114,116.22
2016	1-Oct-15	416,074.09	114,743.23	530,817.32
	1-Apr-16	-	106,261.90	106,261.90
2017	1-Oct-16	432,409.72	106,261.90	538,671.62
	1-Apr-17	-	96,915.09	96,915.09
2018	1-Oct-17	450,570.85	97,447.59	548,018.44
	1-Apr-18	-	87,780.77	87,780.77
2019	1-Oct-18	468,889.68	88,263.08	557,152.76
	1-Apr-19	-	78,275.07	78,275.07
2020	1-Oct-19	487,953.30	78,705.16	566,658.46
	1-Apr-20	-	68,758.63	68,758.63
2021	1-Oct-20	507,416.25	68,758.63	576,174.88
	1-Apr-21	-	58,096.17	58,096.17
2022	1-Oct-21	528,421.99	58,415.38	586,837.37
	1-Apr-22	-	47,383.59	47,383.59
2023	1-Oct-22	549,906.01	47,643.93	597,549.94
	1-Apr-23	-	36,235.46	36,235.46

**City of Marco Island, Florida  
Debt Service Schedule**

Utility System Revenue Note, Series 2008  
\$7,477,241

(CONTINUED)

<u>Fiscal Year</u>	<u>Payment Date</u>	<u>FUND 459 Principal</u>	<u>Interest</u>	<u>Total Payment</u>	
<b>SUB-TOTAL</b>		<b>5,689,846.08</b>	<b>2,882,942.59</b>	<b>-</b>	<b>8,572,788.67</b>
2024	1-Oct-23	572,263.51	36,434.56		608,698.07
	1-Apr-24		24,769.44		24,769.44
2025	1-Oct-24	595,394.64	24,769.44		620,164.08
	1-Apr-25		12,563.79		12,563.79
2026	1-Oct-25	619,736.92	12,632.82		632,369.74
<b>TOTALS</b>		<b>7,477,241.15</b>	<b>2,994,112.64</b>	<b>-</b>	<b>10,471,353.79</b>

**City of Marco Island, Florida  
Debt Service Schedule**

Septic Tank Replacement Program - Pre-Construction Loan  
Florida Department of Environment Protection - Revolving Loan Program  
\$1,626,230

Dated: August 10, 2007  
Outstanding Principal Balance - September 30, 2009: \$1,625,427  
Interest Rate: 2.65%  
Final Maturity: October 15, 2028  
Revenue Pledged: Sewer Assessments

Fiscal Year	Payment Date	FUND 456 Principal	FUND 456 Interest	DEP Service Fee	Total Payment
2010	15-Oct-09	32,101.98	21,536.92		53,638.90
	15-Apr-10	32,527.34	21,111.56		53,638.90
2011	15-Oct-10	32,958.32	20,680.58		53,638.90
	15-Apr-11	33,395.02	20,243.86		53,638.88
2012	15-Oct-11	33,837.50	19,801.38		53,638.88
	15-Apr-12	34,285.85	19,353.04		53,638.89
2013	15-Oct-12	34,740.14	18,898.76		53,638.90
	15-Apr-13	35,200.45	18,438.44		53,638.89
2014	15-Oct-13	35,666.85	17,972.04		53,638.89
	15-Apr-14	36,139.44	17,499.46		53,638.90
2015	15-Oct-14	36,618.28	17,020.62		53,638.90
	15-Apr-15	37,103.48	16,535.40		53,638.88
2016	15-Oct-15	37,595.10	16,043.80		53,638.90
	15-Apr-16	38,093.23	15,545.66		53,638.89
2017	15-Oct-16	38,597.97	15,040.92		53,638.89
	15-Apr-17	39,109.39	14,529.50		53,638.89
2018	15-Oct-17	39,627.59	14,011.30		53,638.89
	15-Apr-18	40,152.66	13,486.22		53,638.88
2019	15-Oct-18	40,684.68	12,954.20		53,638.88
	15-Apr-19	41,223.75	12,415.14		53,638.89
2020	15-Oct-19	41,769.97	11,868.92		53,638.89
	15-Apr-20	42,323.42	11,315.46		53,638.88
2021	15-Oct-20	42,884.20	10,754.70		53,638.90
	15-Apr-21	43,452.42	10,186.46		53,638.88
2022	15-Oct-21	44,028.16	9,610.72		53,638.88
	15-Apr-22	44,611.54	9,027.36		53,638.90
2023	15-Oct-22	45,202.64	8,436.26		53,638.90
	15-Apr-23	45,801.57	7,837.32		53,638.89
2024	15-Oct-23	46,408.45	7,230.44		53,638.89
	15-Apr-24	47,023.36	6,615.52		53,638.88

**City of Marco Island, Florida  
Debt Service Schedule**

Septic Tank Replacement Program - Pre-Construction Loan  
\$1,626,230

(CONTINUED)

Fiscal Year	Payment Date	Principal	Interest	DEP Service Fee	Total Payment
<b>SUB-TOTAL</b>		<b>1,173,164.75</b>	<b>436,001.96</b>	-	<b>1,609,166.71</b>
2025	15-Oct-24	47,646.42	5,992.48		53,638.90
	15-Apr-25	48,277.73	5,361.16		53,638.89
2026	15-Oct-25	48,917.41	4,721.48		53,638.89
	15-Apr-26	49,565.57	4,073.32		53,638.89
2027	15-Oct-26	50,222.31	3,416.58		53,638.89
	15-Apr-27	50,887.76	2,751.14		53,638.90
2028	15-Oct-27	51,562.02	2,076.86		53,638.88
	15-Apr-28	52,245.22	1,393.68		53,638.90
2029	15-Oct-28	52,937.67	701.42		53,639.09
<b>TOTALS</b>		<b>1,625,426.86</b>	<b>466,490.08</b>	-	<b>2,091,916.94</b>

DebtSvcDEPpre-con2010

Principal 456-536-9000-7104  
Interest 456-536-9000-7104

**City of Marco Island, Florida  
Debt Service Schedule**

Tigertail Assessment Note, Series 2008  
\$2,321,886

Bond Date: March 7, 2008  
Outstanding Principal Balance - September 30, 2009: \$2,232,160  
Interest Rate: 4.01%  
Final Maturity: January 15, 2028  
Revenue Pledged: Sewer Assessments

Fiscal Year	Payment Date	Principal	FUND 456 PRINCIPAL	FUND 440 PRINCIPAL	Interest	FUND 456 INTEREST	FUND 440 INTEREST	Total Payment
2010	15-Jan-10	80,183.71	24,856.95	55,326.76	45,749.36	14,182.30	31,567.06	125,933.07
	15-Jul-10	-	-	-	43,386.83	13,449.82	29,936.91	43,386.83
2011	15-Jan-11	83,443.73	25,867.56	57,576.17	44,105.95	13,672.84	30,433.11	127,549.68
	15-Jul-11	-	-	-	41,704.49	12,928.39	28,776.10	41,704.49
2012	15-Jan-12	86,836.30	26,919.25	59,917.05	42,395.72	13,142.67	29,253.05	129,232.02
	15-Jul-12	-	-	-	40,174.49	12,454.09	27,720.40	40,174.49
2013	15-Jan-13	90,146.06	27,945.28	62,200.78	40,615.97	12,590.95	28,025.02	130,762.03
	15-Jul-13	-	-	-	38,136.28	11,822.25	26,314.03	38,136.28
2014	15-Jan-14	94,031.66	29,149.88	64,881.98	38,768.37	12,018.19	26,750.18	132,800.23
	15-Jul-14	-	-	-	36,240.47	11,234.55	25,005.92	36,240.47
2015	15-Jan-15	97,854.91	30,335.02	67,519.89	36,841.14	11,420.75	25,420.39	134,696.05
	15-Jul-15	-	-	-	34,267.58	10,622.95	23,644.63	34,267.58
2016	15-Jan-16	101,833.39	31,568.35	70,265.04	34,835.55	10,799.02	24,036.53	136,668.94
	15-Jul-16	-	-	-	32,392.45	10,041.66	22,350.79	32,392.45
2017	15-Jan-17	105,795.64	32,796.65	72,998.99	32,748.42	10,152.01	22,596.41	138,544.06
	15-Jul-17	-	-	-	30,081.49	9,325.26	20,756.23	30,081.49
2018	15-Jan-18	110,274.95	34,185.23	76,089.72	30,580.07	9,479.82	21,100.25	140,855.02
	15-Jul-18	-	-	-	27,858.19	8,636.04	19,222.15	27,858.19
2019	15-Jan-19	114,758.39	35,575.10	79,183.29	28,319.93	8,779.18	19,540.75	143,078.32
	15-Jul-19	-	-	-	25,544.50	7,918.80	17,625.71	25,544.50
2020	15-Jan-20	119,424.12	37,021.48	82,402.64	25,967.89	8,050.05	17,917.84	145,392.01
	15-Jul-20	-	-	-	23,264.57	7,212.02	16,052.55	23,264.57
2021	15-Jan-21	124,151.71	38,487.03	85,664.68	23,520.23	7,291.27	16,228.96	147,671.94
	15-Jul-21	-	-	-	20,633.68	6,396.44	14,237.24	20,633.68
2022	15-Jan-22	129,327.17	40,091.42	89,235.75	20,975.67	6,502.46	14,473.21	150,302.84
	15-Jul-22	-	-	-	18,026.26	5,588.14	12,438.12	18,026.26
2023	15-Jan-23	134,585.21	41,721.42	92,863.79	18,325.04	5,880.76	12,644.28	152,910.25
	15-Jul-23	-	-	-	15,312.84	4,746.98	10,565.86	15,312.84
2024	15-Jan-24	140,057.04	43,417.68	96,639.36	15,586.64	4,825.66	10,740.98	155,623.68
	15-Jul-24	-	-	-	12,558.09	3,893.01	8,665.08	12,558.09

**City of Marco Island, Florida  
Debt Service Schedule**

Tigertail Assessment Note, Series 2008  
\$2,321,886

(CONTINUED)

Fiscal Year	Payment Date	Principal	FUND 456 PRINCIPAL	FUND 440 PRINCIPAL	Interest	FUND 456 INTEREST	FUND 440 INTEREST	Total Payment
<b>SUB-TOTAL</b>		<b>1,612,704.19</b>	<b>499,938.30</b>	<b>1,112,765.89</b>	<b>918,898.16</b>	<b>284,858.43</b>	<b>634,039.73</b>	<b>2,531,602.35</b>
2025	15-Jan-25	145,682.33	45,161.52	100,520.61	12,698.09	3,935.79	8,760.30	158,378.42
	15-Jul-25	-	-	-	9,551.93	2,961.10	6,590.83	9,551.93
2026	15-Jan-26	151,674.33	47,019.04	104,655.29	9,710.25	3,010.18	6,700.07	161,384.58
	15-Jul-26	-	-	-	6,493.97	2,013.13	4,480.84	6,493.97
2027	15-Jan-27	157,840.94	48,930.69	108,910.25	6,601.60	2,046.50	4,555.10	164,442.54
	15-Jul-27	-	-	-	3,311.67	1,026.62	2,285.05	3,311.67
2028	15-Jan-28	164,258.27	50,920.06	113,338.21	3,366.56	1,043.63	2,322.93	167,624.83
<b>TOTALS</b>		<b>2,232,160.06</b>	<b>691,969.62</b>	<b>1,540,190.44</b>	<b>970,630.23</b>	<b>300,895.37</b>	<b>669,734.86</b>	<b>3,202,790.29</b>
Sewer Plant Expansion	Principal				456-536-9000-7104		31%	
	Interest				456-536-9000-7204			
Neighborhood Const.	Principal				440-536-9000-7104		69%	
	Interest				440-536-9000-7204			
DebtSvcTigertail2010								

**City of Marco Island, Florida  
Debt Service Schedule**

South Barfield Assessment Note, Series 2008  
\$732,378

Bond Date: March 7, 2008  
Outstanding Principal Balance - September 30, 2009: \$704,076  
Interest Rate: 4.01%  
Final Maturity: January 15, 2028  
Revenue Pledged: Sewer Assessments

Fiscal Year	Payment Date	Principal	FUND 456 PRINCIPAL	FUND 441 PRINCIPAL	Interest	FUND 456 INTEREST	FUND 441 INTEREST	Total Payment
2010	15-Jan-10	25,291.85	8,750.98	16,540.87	14,430.43	4,992.93	9,437.50	39,722.28
	15-Jul-10	-	-	-	13,685.24	4,735.09	8,950.15	13,685.24
2011	15-Jan-11	26,320.13	9,106.76	17,213.37	13,912.06	4,613.57	9,098.49	40,232.19
	15-Jul-11	-	-	-	13,154.59	4,551.49	8,603.10	13,154.59
2012	15-Jan-12	27,390.23	9,477.02	17,913.21	13,372.62	4,626.93	8,745.89	40,762.85
	15-Jul-12	-	-	-	12,671.99	4,384.51	8,287.48	12,671.99
2013	15-Jan-13	28,434.21	9,838.24	18,595.97	12,811.24	4,432.69	8,378.55	41,245.45
	15-Jul-13	-	-	-	12,029.09	4,162.07	7,867.02	12,029.09
2014	15-Jan-14	29,859.88	10,262.32	19,397.56	12,228.47	4,231.05	7,997.42	41,888.35
	15-Jul-14	-	-	-	11,431.10	3,955.16	7,475.94	11,431.10
2015	15-Jan-15	30,865.76	10,679.55	20,186.21	11,620.57	4,020.72	7,599.85	42,486.33
	15-Jul-15	-	-	-	10,808.61	3,739.85	7,068.96	10,808.61
2016	15-Jan-16	32,120.67	11,113.75	21,006.92	10,987.96	3,801.63	7,186.13	43,108.63
	15-Jul-16	-	-	-	10,217.35	3,535.20	6,682.15	10,217.35
2017	15-Jan-17	33,370.46	11,546.18	21,824.28	10,329.63	3,574.06	6,755.58	43,700.09
	15-Jul-17	-	-	-	9,488.42	3,282.99	6,205.43	9,488.42
2018	15-Jan-18	34,783.34	12,035.04	22,748.30	9,645.68	3,337.41	6,308.27	44,429.02
	15-Jul-18	-	-	-	8,757.14	3,040.35	5,746.79	8,757.14
2019	15-Jan-19	36,197.52	12,524.34	23,673.18	8,932.78	3,090.74	5,842.04	45,130.30
	15-Jul-19	-	-	-	8,057.34	2,787.84	5,269.50	8,057.34
2020	15-Jan-20	37,669.20	13,033.54	24,635.66	8,190.89	2,834.05	5,356.84	45,860.09
	15-Jul-20	-	-	-	7,338.20	2,539.02	4,799.18	7,338.20
2021	15-Jan-21	39,160.40	13,549.50	25,610.90	7,416.84	2,566.92	4,851.92	46,579.24
	15-Jul-21	-	-	-	6,508.35	2,251.89	4,256.46	6,508.35
2022	15-Jan-22	40,792.86	14,114.33	26,678.53	6,616.22	2,289.21	4,327.01	47,409.08
	15-Jul-22	-	-	-	5,685.91	1,967.32	3,718.59	5,685.91
2023	15-Jan-23	42,451.37	14,688.17	27,763.20	5,780.15	1,999.93	3,780.22	48,231.52
	15-Jul-23	-	-	-	4,830.03	1,671.19	3,158.84	4,830.03
2024	15-Jan-24	44,177.32	15,285.35	28,891.97	4,910.09	1,698.89	3,211.20	49,067.41
	15-Jul-24	-	-	-	3,961.12	1,370.55	2,590.57	3,961.12



**City of Marco Island, Florida  
Debt Service Schedule**

South Barfield Assessment Note, Series 2008  
\$732,278

(CONTINUED)

Fiscal Year	Payment Date	Principal	FUND 456 PRINCIPAL	FUND 441 PRINCIPAL	Interest	FUND 456 INTEREST	FUND 441 INTEREST	Total Payment
<b>SUB-TOTAL</b>		<b>508,695.20</b>	<b>176,005.08</b>	<b>332,680.12</b>	<b>289,842.31</b>	<b>100,285.44</b>	<b>189,556.87</b>	<b>798,527.51</b>
2025	15-Jan-25	45,951.67	15,899.28	30,052.39	4,004.65	1,385.61	2,619.04	49,956.32
	15-Jul-25	-	-	-	3,012.91	1,042.47	1,970.44	3,012.91
2026	15-Jan-26	47,841.69	16,553.22	31,288.47	3,062.84	1,059.74	2,003.10	50,904.53
	15-Jul-26	-	-	-	2,048.35	708.73	1,339.62	2,048.35
2027	15-Jan-27	49,786.78	17,226.23	32,560.55	2,082.30	720.48	1,361.82	51,869.08
	15-Jul-27	-	-	-	1,044.58	361.42	683.16	1,044.58
2028	15-Jan-28	51,810.96	17,928.59	33,884.37	1,061.89	367.41	694.48	52,872.85
		-	-	-	-	-	-	-
<b>TOTALS</b>		<b>704,076.30</b>	<b>243,610.40</b>	<b>460,465.90</b>	<b>306,159.83</b>	<b>105,931.30</b>	<b>200,228.53</b>	<b>1,010,236.13</b>
Sewer Plant Expansion	Principal		34.6%		456-536-9000-7104			
	Interest				456-536-9000-7204			
Neighborhood Const.	Principal		65.4%		441-536-9000-7104			
	Interest				441-536-9000-7204			

DebtSvcSBarfield2010

**City of Marco Island, Florida  
Debt Service Schedule**

Septic Tank Replacement Program - North Barfield Assessment Area  
Florida Department of Environment Protection - Revolving Loan Program  
\$3,691,457 (PHASE I)

Dated: April 22, 2009

Outstanding Principal Balance - September 30, 2009: \$3,621,840

Interest Rate: 2.97%

Final Maturity: July 15, 2028

Revenue Pledged: Sewer Assessments

Fiscal Year	Payment Date	FUND 444 Principal	Interest	DEP Service Fee	Total Payment
2010	15-Jan-10	69,870.39	53,810.87	1787.92	125,469.18
	15-Jul-10	72,722.44	52,746.74		125,469.18
2011	15-Jan-11	73,802.36	51,666.82		125,469.18
	15-Jul-11	74,896.32	50,570.86		125,469.18
2012	15-Jan-12	76,010.56	49,458.62		125,469.18
	15-Jul-12	77,139.32	48,329.86		125,469.18
2013	15-Jan-13	78,284.84	47,184.34		125,469.18
	15-Jul-13	79,447.38	46,021.80		125,469.18
2014	15-Jan-14	80,627.16	44,842.02		125,469.18
	15-Jul-14	81,824.48	43,644.70		125,469.18
2015	15-Jan-15	83,039.58	42,429.60		125,469.18
	15-Jul-15	84,272.70	41,196.48		125,469.18
2016	15-Jan-16	85,524.16	39,945.02		125,469.18
	15-Jul-16	86,794.20	38,674.98		125,469.18
2017	15-Jan-17	88,083.08	37,386.10		125,469.18
	15-Jul-17	89,391.12	36,078.06		125,469.18
2018	15-Jan-18	90,718.58	34,750.60		125,469.18
	15-Jul-18	92,065.74	33,403.44		125,469.18
2019	15-Jan-19	93,432.92	32,036.26		125,469.18
	15-Jul-19	94,820.40	30,648.78		125,469.18
2020	15-Jan-20	96,228.48	29,240.70		125,469.18
	15-Jul-20	97,657.48	27,811.70		125,469.18
2021	15-Jan-21	99,107.70	26,361.48		125,469.18
	15-Jul-21	100,579.44	24,889.74		125,469.18
2022	15-Jan-22	102,073.04	23,396.14		125,469.18
	15-Jul-22	103,588.84	21,880.34		125,469.18
2023	15-Jan-23	105,127.12	20,342.06		125,469.18
	15-Jul-23	106,688.26	18,780.92		125,469.18
2024	15-Jan-24	108,272.58	17,196.60		125,469.18
	15-Jul-24	109,880.44	15,588.74		125,469.18

**City of Marco Island, Florida  
Debt Service Schedule**

Septic Tank Replacement Program - North Barfield Assessment Area  
\$3,691,457 (PHASE I)

(CONTINUED)

Fiscal Year	Payment Date	Principal	Interest	DEP Service Fee	Total Payment
<b>SUB-TOTAL</b>		<b>2,681,973.11</b>	<b>1,080,314.37</b>	<b>1,787.92</b>	<b>3,764,075.40</b>
2025	15-Jan-25	111,512.16	13,957.02		125,469.18
	15-Jul-25	113,168.12	12,301.06		125,469.18
2026	15-Jan-26	114,848.66	10,620.52		125,469.18
	15-Jul-26	116,554.16	8,915.02		125,469.18
2027	15-Jan-27	118,285.00	7,184.18		125,469.18
	15-Jul-27	120,041.53	5,427.66		125,469.19
2028	15-Jan-28	121,824.14	3,645.04		125,469.18
	15-Jul-28	123,633.08	1,835.96		125,469.04
<b>TOTALS</b>		<b>3,621,839.96</b>	<b>1,144,200.83</b>	<b>1,787.92</b>	<b>4,767,828.71</b>

**DebtSvcSRFNBarfPhaseI**

Principal 414-536-9000-7104  
Interest 414-536-9000-7204  
DEP Service Fee 414-536-9000-4910

**City of Marco Island, Florida  
Debt Service Schedule**

Septic Tank Replacement Program - North Barfield Assessment Area  
Florida Department of Environment Protection - Revolving Loan Program  
\$3,416,348 (PHASE II)

Dated: July 15, 2009  
Outstanding Principal Balance - September 30, 2009: \$3,416,348  
Interest Rate: 3.65%  
Final Maturity: July 15, 2029  
Revenue Pledged: Sewer Assessments

Fiscal Year	Payment Date	FUND 444 Principal	Interest	DEP Service Fee	Total Payment
2010	15-Jan-10	-	63,588.07	59,899.28	123,487.35
	15-Jul-10	53,151.11	62,491.52	7,844.72	123,487.35
2011	15-Jan-11	62,109.01	61,378.34		123,487.35
	15-Jul-11	63,242.49	60,244.86		123,487.35
2012	15-Jan-12	64,396.67	59,090.68		123,487.35
	15-Jul-12	65,571.91	57,915.44		123,487.35
2013	15-Jan-13	66,768.60	56,718.75		123,487.35
	15-Jul-13	67,987.12	55,500.23		123,487.35
2014	15-Jan-14	69,227.89	54,259.46		123,487.35
	15-Jul-14	70,491.30	52,996.05		123,487.35
2015	15-Jan-15	71,777.76	51,709.59		123,487.35
	15-Jul-15	73,087.71	50,399.64		123,487.35
2016	15-Jan-16	74,421.56	49,065.56		123,487.12
	15-Jul-16	75,779.75	47,707.60		123,487.35
2017	15-Jan-17	77,162.73	46,324.62		123,487.35
	15-Jul-17	78,570.95	44,916.40		123,487.35
2018	15-Jan-18	80,004.87	43,482.48		123,487.35
	15-Jul-18	81,464.96	42,022.39		123,487.35
2019	15-Jan-19	82,951.70	40,535.65		123,487.35
	15-Jul-19	84,465.57	39,021.78		123,487.35
2020	15-Jan-20	86,007.06	37,480.29		123,487.35
	15-Jul-20	87,576.69	35,910.66		123,487.35
2021	15-Jan-21	89,174.97	34,312.38		123,487.35
	15-Jul-21	90,802.41	32,684.94		123,487.35
2022	15-Jan-22	92,459.55	31,027.80		123,487.35
	15-Jul-22	94,146.94	29,340.41		123,487.35
2023	15-Jan-23	95,865.12	27,622.23		123,487.35
	15-Jul-23	97,614.66	25,872.69		123,487.35
2024	15-Jan-24	99,396.13	24,091.22		123,487.35
	15-Jul-24	101,210.11	22,277.24		123,487.35

**City of Marco Island, Florida  
Debt Service Schedule**

Septic Tank Replacement Program - North Barfield Assessment Area  
\$3,416,348 (PHASE II)

(CONTINUED)

Fiscal Year	Payment Date	Principal	Interest	DEP Service Fee	Total Payment
<b>SUB-TOTAL</b>		<b>2,296,887.30</b>	<b>1,339,988.97</b>	<b>67,744.00</b>	<b>3,704,620.27</b>
2025	15-Jan-25	103,057.19	20,430.16		123,487.35
	15-Jul-25	104,937.98	18,549.37		123,487.35
2026	15-Jan-26	106,863.10	16,634.25		123,487.35
	15-Jul-26	108,803.17	14,684.18		123,487.35
2027	15-Jan-27	110,788.83	12,698.52		123,487.35
	15-Jul-27	112,810.73	10,676.62		123,487.35
2028	15-Jan-28	114,869.52	8,617.83		123,487.35
	15-Jul-28	116,965.89	6,521.46		123,487.35
2029	15-Jan-29	119,100.52	4,386.83		123,487.35
	15-Jul-29	121,273.84	2,213.25		123,487.09
<b>TOTALS</b>		<b>3,416,348.07</b>	<b>1,455,401.44</b>	<b>67,744.00</b>	<b>4,939,493.51</b>

**DebtSvcSRFNBarfPhaseI**

Principal                   414-536-9000-7104  
Interest                    414-536-9000-7204  
DEP Service Fee           414-536-9000-4910

**City of Marco Island, Florida  
Debt Service Schedule**

North Barfield Assessment Note, Series 2009  
\$1,775,000

Bond Date: July 20, 2009  
Outstanding Principal Balance - September 30, 2009: \$1,775,000.00  
Interest Rate: 5.54%  
Final Maturity: January 15, 2029  
Revenue Pledged: Sewer Assessments

Fiscal Year	Payment Date	FUND 456 PRINCIPAL	FUND 456 INTEREST	Total Payment
2010	15-Jan-10	97,306.00	48,621.19	145,927.19
	15-Jul-10	-	46,730.30	46,730.30
2011	15-Jan-11	51,692.06	47,504.84	99,196.90
	15-Jul-11	-	45,290.48	45,290.48
2012	15-Jan-12	54,595.57	46,041.15	100,636.72
	15-Jul-12	-	44,011.60	44,011.60
2013	15-Jan-13	57,420.35	44,495.24	101,915.59
	15-Jul-13	-	42,170.40	42,170.40
2014	15-Jan-14	60,887.44	42,869.36	103,756.80
	15-Jul-14	-	40,474.45	40,474.45
2015	15-Jan-15	64,307.46	41,145.29	105,452.75
	15-Jul-15	-	38,683.23	38,683.23
2016	15-Jan-16	67,919.57	39,324.39	107,243.96
	15-Jul-16	-	36,994.68	36,994.68
2017	15-Jan-17	71,531.31	37,401.21	108,932.52
	15-Jul-17	-	34,798.98	34,798.98
2018	15-Jan-18	75,752.45	35,375.76	111,128.21
	15-Jul-18	-	32,688.98	32,688.98
2019	15-Jan-19	80,007.42	33,230.79	113,238.21
	15-Jul-19	-	30,460.47	30,460.47
2020	15-Jan-20	84,501.39	30,965.34	115,466.73
	15-Jul-20	-	28,262.06	28,262.06
2021	15-Jan-21	89,092.50	28,572.63	117,665.13
	15-Jul-21	-	25,625.20	25,625.20
2022	15-Jan-22	94,252.07	26,049.93	120,302.00
	15-Jul-22	-	22,999.91	22,999.91
2023	15-Jan-23	99,546.15	23,381.13	122,927.28
	15-Jul-23	-	20,227.17	20,227.17
2024	15-Jan-24	105,137.60	20,562.42	125,700.02
	15-Jul-24	-	17,394.25	17,394.25

City of Marco Island, Florida

### Debt Service Schedule

North Barfield Assessment Note, Series 2009  
\$1,775,000

(CONTINUED)

Fiscal Year	Payment Date	Principal	Interest	Total Payment
<b>SUB-TOTAL</b>		1,153,949.34	1,052,352.83	2,206,302.17
2025	15-Jan-25	110,947.55	17,585.39	128,532.94
	15-Jul-25		14,208.36	14,208.36
2026	15-Jan-26	117,274.99	14,443.85	131,718.84
	15-Jul-26		10,941.79	10,941.79
2027	15-Jan-27	123,862.26	11,123.15	134,985.41
	15-Jul-27		7,491.75	7,491.75
2028	15-Jan-28	130,819.53	7,615.92	138,435.45
	15-Jul-28		3,869.17	3,869.17
2029	15-Jan-29	138,146.33	3,911.69	142,058.02
<b>TOTALS</b>		<b>1,775,000.00</b>	<b>1,143,543.90</b>	<b>2,918,543.90</b>
<b>Sewer Plant Expansion</b>		Principal	456-536-9000-7104	
		Interest	456-536-9000-7204	
<b>Note Proceeds Distrib.</b>		Fund 402	456-384-0000	\$ 1,775,000
<b>DebtSvcNBarFBT2010</b>				

**City of Marco Island, Florida  
Debt Service Schedule**

Septic Tank Replacement Program - North Marco Assessment Area  
Florida Department of Environment Protection - Revolving Loan Program  
\$2,008,177 (PHASE I)

Dated: April 22, 2009  
Outstanding Principal Balance - September 30, 2009: \$1,970,689  
Interest Rate: 3.07%  
Final Maturity: July 15, 2028  
Revenue Pledged: Sewer Assessments

Fiscal Year	Payment Date	FUND 443 Principal	Interest	DEP Service Fee	Total Payment
2010	15-Jan-10	37,266.50	30,270.70	1,343.16	68,880.36
	15-Jul-10	39,202.32	29,678.04		68,880.36
2011	15-Jan-11	39,804.08	29,076.28		68,880.36
	15-Jul-11	40,415.06	28,465.30		68,880.36
2012	15-Jan-12	41,035.44	27,844.92		68,880.36
	15-Jul-12	41,665.34	27,215.02		68,880.36
2013	15-Jan-13	42,304.90	26,575.46		68,880.36
	15-Jul-13	42,954.28	25,926.08		68,880.36
2014	15-Jan-14	43,613.62	25,266.74		68,880.36
	15-Jul-14	44,283.10	24,597.26		68,880.36
2015	15-Jan-15	44,962.84	23,917.52		68,880.36
	15-Jul-15	45,653.02	23,227.34		68,880.36
2016	15-Jan-16	46,353.80	22,526.56		68,880.36
	15-Jul-16	47,065.32	21,815.04		68,880.36
2017	15-Jan-17	47,787.78	21,092.58		68,880.36
	15-Jul-17	48,521.32	20,359.04		68,880.36
2018	15-Jan-18	49,266.12	19,614.24		68,880.36
	15-Jul-18	50,022.36	18,858.00		68,880.36
2019	15-Jan-19	50,790.20	18,090.16		68,880.36
	15-Jul-19	51,569.82	17,310.54		68,880.36
2020	15-Jan-20	52,361.42	16,518.94		68,880.36
	15-Jul-20	53,165.18	15,715.18		68,880.36
2021	15-Jan-21	53,981.26	14,899.10		68,880.36
	15-Jul-21	54,809.88	14,070.48		68,880.36
2022	15-Jan-22	55,651.20	13,229.16		68,880.36
	15-Jul-22	56,505.44	12,374.92		68,880.36
2023	15-Jan-23	57,372.80	11,507.56		68,880.36
	15-Jul-23	58,253.48	10,626.88		68,880.36
2024	15-Jan-24	59,147.68	9,732.68		68,880.36
	15-Jul-24	60,055.58	8,824.78		68,880.36



**City of Marco Island, Florida  
Debt Service Schedule**

Septic Tank Replacement Program - North Marco Assessment Area  
\$2,008,177 (PHASE I)

(CONTINUED)

Fiscal Year	Payment Date	Principal	Interest	DEP Service Fee	Total Payment
<b>SUB-TOTAL</b>		<b>1,455,841.14</b>	<b>609,226.50</b>	<b>1,343.16</b>	<b>2,066,410.80</b>
2025	15-Jan-25	60,977.44	7,902.92		68,880.36
	15-Jul-25	61,913.44	6,966.92		68,880.36
2026	15-Jan-26	62,863.82	6,016.54		68,880.36
	15-Jul-26	63,828.78	5,051.58		68,880.36
2027	15-Jan-27	64,808.54	4,071.82		68,880.36
	15-Jul-27	65,803.36	3,077.00		68,880.36
2028	15-Jan-28	66,813.44	2,066.92		68,880.36
	15-Jul-28	67,839.30	1,041.34		68,880.64
<b>TOTALS</b>		<b>1,970,689.26</b>	<b>645,421.54</b>	<b>1,343.16</b>	<b>2,617,453.96</b>

**DebtSvcSRFNMarcoPhaseI**

Principal 413-536-9000-7104  
Interest 413-536-9000-7204  
DEP Service Fee 413-536-9000-4910

**City of Marco Island, Florida  
Debt Service Schedule**

Septic Tank Replacement Program - North Marco Assessment Area  
Florida Department of Environment Protection - Revolving Loan Program  
\$1,867,146 (PHASE II)

Dated: July 15, 2009  
Outstanding Principal Balance - September 30, 2009: \$1,867,146  
Interest Rate: 3.78%  
Final Maturity: July 15, 2029  
Revenue Pledged: Sewer Assessments

Fiscal Year	Payment Date	FUND 443 Principal	Interest	DEP Service Fee	Total Payment
2010	15-Jan-10	-	35,990.51	32,281.67	68,272.18
	15-Jul-10	28,182.38	35,378.47	4,731.33	68,272.18
2011	15-Jan-11	33,515.40	34,756.78		68,272.18
	15-Jul-11	34,148.84	34,123.34		68,272.18
2012	15-Jan-12	34,794.25	33,477.93		68,272.18
	15-Jul-12	35,451.86	32,820.32		68,272.18
2013	15-Jan-13	36,121.90	32,150.28		68,272.18
	15-Jul-13	36,804.61	31,467.57		68,272.18
2014	15-Jan-14	37,500.21	30,771.97		68,272.18
	15-Jul-14	38,208.97	30,063.21		68,272.18
2015	15-Jan-15	38,931.12	29,341.06		68,272.18
	15-Jul-15	39,666.92	28,605.26		68,272.18
2016	15-Jan-16	40,416.62	27,855.56		68,272.18
	15-Jul-16	41,180.50	27,091.68		68,272.18
2017	15-Jan-17	41,958.81	26,313.37		68,272.18
	15-Jul-17	42,751.83	25,520.35		68,272.18
2018	15-Jan-18	43,559.84	24,712.34		68,272.18
	15-Jul-18	44,383.12	23,889.06		68,272.18
2019	15-Jan-19	45,221.96	23,050.22		68,272.18
	15-Jul-19	46,076.65	22,195.53		68,272.18
2020	15-Jan-20	46,947.50	21,324.68		68,272.18
	15-Jul-20	47,834.81	20,437.37		68,272.18
2021	15-Jan-21	48,738.89	19,533.29		68,272.18
	15-Jul-21	49,660.05	18,612.13		68,272.18
2022	15-Jan-22	50,598.63	17,673.55		68,272.18
	15-Jul-22	51,554.94	16,717.24		68,272.18
2023	15-Jan-23	52,529.33	15,742.85		68,272.18
	15-Jul-23	53,522.14	14,750.04		68,272.18
2024	15-Jan-24	54,533.70	13,738.48		68,272.18
	15-Jul-24	55,564.39	12,707.79		68,272.18

**City of Marco Island, Florida  
Debt Service Schedule**

Septic Tank Replacement Program - North Marco Assessment Area  
\$1,867,146 (PHASE II)

(CONTINUED)

Fiscal Year	Payment Date	Principal	Interest	DEP Service Fee	Total Payment
<b>SUB-TOTAL</b>		<b>1,250,340.17</b>	<b>760,812.23</b>	<b>37,013.00</b>	<b>2,048,165.40</b>
2025	15-Jan-25	56,614.56	11,657.62		68,272.18
	15-Jul-25	57,684.57	10,587.61		68,272.18
2026	15-Jan-26	58,774.81	9,497.37		68,272.18
	15-Jul-26	59,885.66	8,386.52		68,272.18
2027	15-Jan-27	61,017.49	7,254.69		68,272.18
	15-Jul-27	62,170.73	6,101.45		68,272.18
2028	15-Jan-28	63,345.75	4,926.43		68,272.18
	15-Jul-28	64,542.99	3,729.19		68,272.18
2029	15-Jan-29	65,762.85	2,509.33		68,272.18
	15-Jul-29	67,005.98	1,266.41		68,272.39
<b>TOTALS</b>		<b>1,867,145.56</b>	<b>826,728.85</b>	<b>37,013.00</b>	<b>2,730,887.41</b>

**DebtSvcSRFNMarcPhaseI**

Principal 413-536-9000-7104  
Interest 413-536-9000-7204  
DEP Service Fee 413-536-9000-4910

**City of Marco Island, Florida  
Debt Service Schedule**

North Marco Assessment Note, Series 2009  
\$840,000

Bond Date: July 20, 2009  
Outstanding Principal Balance - September 30, 2009: \$840,000.00  
Interest Rate: 5.54%  
Final Maturity: January 15, 2029  
Revenue Pledged: Sewer Assessments

Year	Payment Date	FUND 456 PRINCIPAL	FUND 456 INTEREST	Total Payment
2010	15-Jan-10	46,049.04	23,009.47	69,058.51
	15-Jul-10	-	22,114.62	22,114.62
2011	15-Jan-11	24,462.72	22,481.16	46,943.88
	15-Jul-11	-	21,433.24	21,433.24
2012	15-Jan-12	25,836.78	21,788.49	47,625.27
	15-Jul-12	-	20,828.03	20,828.03
2013	15-Jan-13	27,173.57	21,056.90	48,230.47
	15-Jul-13	-	19,956.70	19,956.70
2014	15-Jan-14	28,814.34	20,287.47	49,101.81
	15-Jul-14	-	19,154.10	19,154.10
2015	15-Jan-15	30,432.82	19,471.58	49,904.40
	15-Jul-15	-	18,306.43	18,306.43
2016	15-Jan-16	32,142.22	18,609.85	50,752.07
	15-Jul-16	-	17,507.34	17,507.34
2017	15-Jan-17	33,851.44	17,699.73	51,551.17
	15-Jul-17	-	16,468.25	16,468.25
2018	15-Jan-18	35,849.05	16,741.21	52,590.26
	15-Jul-18	-	15,469.72	15,469.72
2019	15-Jan-19	37,862.67	15,726.12	53,588.79
	15-Jul-19	-	14,415.09	14,415.09
2020	15-Jan-20	39,989.39	14,654.02	54,643.41
	15-Jul-20	-	13,374.72	13,374.72
2021	15-Jan-21	42,162.09	13,521.70	55,683.79
	15-Jul-21	-	12,126.86	12,126.86
2022	15-Jan-22	44,603.79	12,327.85	56,931.64
	15-Jul-22	-	10,884.47	10,884.47
2023	15-Jan-23	47,109.17	11,064.87	58,174.04
	15-Jul-23	-	9,572.29	9,572.29
2024	15-Jan-24	49,755.26	9,730.95	59,486.21
	15-Jul-24	-	8,231.64	8,231.64

**City of Marco Island, Florida  
Debt Service Schedule**

North Marco Assessment Note, Series 2009  
\$840,000

(CONTINUED)

<b>Fiscal Year</b>	<b>Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Payment</b>
<b>SUB-TOTAL</b>		<b>546,094.35</b>	<b>498,014.87</b>	<b>1,044,109.22</b>
2025	15-Jan-25	52,504.76	8,322.10	60,826.86
	15-Jul-25		6,723.95	6,723.95
2026	15-Jan-26	55,499.15	6,835.40	62,334.55
	15-Jul-26		5,178.09	5,178.09
2027	15-Jan-27	58,616.51	5,263.91	63,880.42
	15-Jul-27		3,545.39	3,545.39
2028	15-Jan-28	61,908.96	3,604.15	65,513.11
	15-Jul-28		1,831.04	1,831.04
2029	15-Jan-29	65,376.27	1,851.17	67,227.44
<b>TOTALS</b>		<b>840,000.00</b>	<b>541,170.07</b>	<b>1,381,170.07</b>
<b>Sewer Plant Expansion</b>		<b>Principal</b>	<b>456-536-9000-7104</b>	
		<b>Interest</b>	<b>456-536-9000-7204</b>	
<b>Note Proceeds Distrib.</b>	<b>Fund 402</b>	<b>456-384-0000</b>	<b>\$</b>	<b>840,000</b>
<b>DebtSvcNMarcoBBT2010</b>				

**City of Marco Island, Florida  
Debt Service Schedule**

Old Marco Assessment Note, Series 2009  
\$260,000

Bond Date: July 20, 2009  
Outstanding Principal Balance - September 30, 2009: \$260,000.00  
Interest Rate: 7.96% (NOTE 1)  
Final Maturity: January 15, 2029  
Revenue Pledged: Sewer Assessments

Fiscal Year	Payment Date	FUND 456 PRINCIPAL	FUND 456 INTEREST	Total Payment
2010	15-Jan-10	15,377.75	10,233.02	25,610.77
	15-Jul-10	-	9,790.05	9,790.05
2011	15-Jan-11	5,868.40	9,952.32	15,820.72
	15-Jul-11	-	9,555.19	9,555.19
2012	15-Jan-12	6,342.01	9,713.57	16,055.58
	15-Jul-12	-	9,352.77	9,352.77
2013	15-Jan-13	6,802.45	9,455.55	16,258.00
	15-Jul-13	-	9,029.14	9,029.14
2014	15-Jan-14	7,402.84	9,178.79	16,581.63
	15-Jul-14	-	8,732.87	8,732.87
2015	15-Jan-15	8,000.29	8,877.61	16,877.90
	15-Jul-15	-	8,412.69	8,412.69
2016	15-Jan-16	8,645.96	8,552.13	17,198.09
	15-Jul-16	-	8,111.23	8,111.23
2017	15-Jan-17	9,299.17	8,200.37	17,499.54
	15-Jul-17	-	7,694.50	7,694.50
2018	15-Jan-18	10,094.23	7,822.04	17,916.27
	15-Jul-18	-	7,290.52	7,290.52
2019	15-Jan-19	10,908.89	7,411.36	18,320.25
	15-Jul-19	-	6,853.94	6,853.94
2020	15-Jan-20	11,789.30	6,967.54	18,756.84
	15-Jul-20	-	6,417.38	6,417.38
2021	15-Jan-21	12,705.50	6,487.90	19,193.40
	15-Jul-21	-	5,873.63	5,873.63
2022	15-Jan-22	13,766.16	5,970.98	19,737.14
	15-Jul-22	-	5,322.69	5,322.69
2023	15-Jan-23	14,877.17	5,410.91	20,288.08
	15-Jul-23	-	4,727.29	4,727.29
2024	15-Jan-24	16,077.84	4,805.64	20,883.48
	15-Jul-24	-	4,106.40	4,106.40

**City of Marco Island, Florida  
Debt Service Schedule**

Old Marco Assessment Note, Series 2009  
\$260,000

(CONTINUED)

Fiscal Year	Payment Date	FUND 456 PRINCIPAL	FUND 456 INTEREST	Total Payment
<b>SUB-TOTAL</b>		<b>157,957.96</b>	<b>230,310.02</b>	<b>388,267.98</b>
2025	15-Jan-25	17,352.85	4,151.53	17,352.85
	15-Jul-25	-	3,389.36	-
2026	15-Jan-26	18,775.88	3,445.53	18,775.88
	15-Jul-26	-	2,637.93	-
2027	15-Jan-27	20,291.20	2,681.65	20,291.20
	15-Jul-27	-	1,825.85	-
2028	15-Jan-28	21,928.81	1,856.11	21,928.81
	15-Jul-28	-	953.47	-
2029	15-Jan-29	23,693.30	963.95	23,693.30
<b>TOTALS</b>		<b>260,000.00</b>	<b>252,215.40</b>	<b>490,310.02</b>

NOTE 1: Note issued on a taxable basis. Old Marco is within the franchise service area of North Marco Utility, a private company providing wastewater collection services.

Sewer Plant Expansion	Principal	456-536-9000-7104		
	Interest	456-536-9000-7204		
Note Proceeds Distrib.		456-384-0000	\$	260,000

DebtSvcOldMarcoBBT2010

**City of Marco Island, Florida  
Debt Service Schedule**

Septic Tank Replacement Program - West Winterberry Assessment Area  
Florida Department of Environment Protection - Revolving Loan Program  
\$4,414,842 (PHASE I)

Dated: April 22, 2009  
Outstanding Principal Balance - September 30, 2009: \$4,331,231.53  
Interest Rate: 2.94%  
Final Maturity: July 15, 2028  
Revenue Pledged: Sewer Assessments

Fiscal Year	Payment Date	FUND 445 Principal	Interest	DEP Service Fee	Total Payment
2010	15-Jan-10	83,998.42	63,697.74	1948.42	149,644.58
	15-Jul-10	87,210.26	62,434.32		149,644.58
2011	15-Jan-11	88,492.24	61,152.34		149,644.58
	15-Jul-11	89,793.08	59,851.58		149,644.66
2012	15-Jan-12	91,113.04	58,531.54		149,644.58
	15-Jul-12	92,452.40	57,192.18		149,644.58
2013	15-Jan-13	93,811.46	55,833.12		149,644.58
	15-Jul-13	95,190.48	54,454.10		149,644.58
2014	15-Jan-14	96,589.78	53,054.80		149,644.58
	15-Jul-14	98,009.64	51,634.94		149,644.58
2015	15-Jan-15	99,450.40	50,194.18		149,644.58
	15-Jul-15	100,912.32	48,732.26		149,644.58
2016	15-Jan-16	102,395.72	47,248.86		149,644.58
	15-Jul-16	103,900.94	45,743.64		149,644.58
2017	15-Jan-17	105,428.28	44,216.30		149,644.58
	15-Jul-17	106,978.08	42,666.50		149,644.58
2018	15-Jan-18	108,550.66	41,093.92		149,644.58
	15-Jul-18	110,146.36	39,498.22		149,644.58
2019	15-Jan-19	111,765.50	37,879.08		149,644.58
	15-Jul-19	113,408.46	36,236.12		149,644.58
2020	15-Jan-20	115,075.56	34,569.02		149,644.58
	15-Jul-20	116,767.18	32,877.40		149,644.58
2021	15-Jan-21	118,483.64	31,160.94		149,644.58
	15-Jul-21	120,225.36	29,419.22		149,644.58
2022	15-Jan-22	121,992.68	27,651.90		149,644.58
	15-Jul-22	123,785.96	25,868.62		149,644.58
2023	15-Jan-23	125,605.62	24,038.96		149,644.58
	15-Jul-23	127,452.02	22,192.56		149,644.58
2024	15-Jan-24	129,325.56	20,319.02		149,644.58
	15-Jul-24	131,228.64	18,417.94		149,644.58



**City of Marco Island, Florida  
Debt Service Schedule**

Septic Tank Replacement Program - West Winterberry Assessment Area  
\$4,414,842

(CONTINUED)

Fiscal Year	Payment Date	Principal	Interest	DEP Service Fee	Total Payment
<b>SUB-TOTAL</b>		<b>3,209,537.74</b>	<b>1,277,851.32</b>	<b>1,948.42</b>	<b>4,489,337.48</b>
2025	15-Jan-25	133,155.68	16,488.90		149,644.58
	15-Jul-25	135,113.06	14,531.52		149,644.58
2026	15-Jan-26	137,099.24	12,545.34		149,644.58
	15-Jul-26	139,114.60	10,529.98		149,644.58
2027	16-Jan-27	141,159.58	8,485.00		149,644.58
	15-Jul-27	143,234.62	6,409.96		149,644.58
2028	15-Jan-28	145,340.16	4,304.42		149,644.58
	15-Jul-28	147,476.85	2,167.90		149,644.75
<b>TOTALS</b>		<b>4,331,231.53</b>	<b>1,353,314.34</b>	<b>1,948.42</b>	<b>5,686,494.29</b>

**DebtSvcSRFWWBerryPhaseI**

Principal	415-536-9000-7104
Interest	415-536-9000-7204
DEP Service Fee	415-536-9000-4910

**City of Marco Island, Florida  
Debt Service Schedule**

Septic Tank Replacement Program - West Winterberry Assessment Area  
Florida Department of Environment Protection - Revolving Loan Program  
\$3,815,522 (PHASE II)

Dated: July 15, 2009  
Outstanding Principal Balance - September 30, 2009: \$3,815,522  
Interest Rate: 3.61%  
Final Maturity: July 15, 2029  
Revenue Pledged: Sewer Assessments

Fiscal Year	Payment Date	FUND 445 Principal	Interest	DEP Service Fee	Total Payment
2010	15-Jan-10	-	70,239.71	67,186.33	137,426.04
	15-Jul-10	59,922.11	69,023.26	8,480.67	137,426.04
2011	15-Jan-11	69,637.46	67,788.58		137,426.04
	15-Jul-11	70,894.42	66,531.62		137,426.04
2012	15-Jan-12	72,174.06	65,251.98		137,426.04
	15-Jul-12	73,476.80	63,949.24		137,426.04
2013	15-Jan-13	74,803.06	62,622.98		137,426.04
	15-Jul-13	76,153.25	61,272.79		137,426.04
2014	15-Jan-14	77,527.82	59,898.22		137,426.04
	15-Jul-14	78,927.20	58,498.84		137,426.04
2015	15-Jan-15	80,351.83	57,074.21		137,426.04
	15-Jul-15	81,802.18	55,623.86		137,426.04
2016	15-Jan-16	83,278.71	54,147.33		137,426.04
	15-Jul-16	84,781.89	52,644.15		137,426.04
2017	15-Jan-17	86,312.21	51,113.83		137,426.04
	15-Jul-17	87,870.14	49,555.90		137,426.04
2018	15-Jan-18	89,456.20	47,969.84		137,426.04
	15-Jul-18	91,070.88	46,355.16		137,426.04
2019	15-Jan-19	92,714.71	44,711.33		137,426.04
	15-Jul-19	94,388.21	43,037.83		137,426.04
2020	15-Jan-20	96,091.92	41,334.12		137,426.04
	15-Jul-20	97,826.38	39,599.66		137,426.04
2021	15-Jan-21	99,592.14	37,833.90		137,426.04
	15-Jul-21	101,389.78	36,036.26		137,426.04
2022	15-Jan-22	103,219.87	34,206.17		137,426.04
	15-Jul-22	105,082.99	32,343.05		137,426.04
2023	15-Jan-23	106,979.73	30,446.31		137,426.04
	15-Jul-23	108,910.72	28,515.32		137,426.04
2024	15-Jan-24	110,876.56	26,549.48		137,426.04
	15-Jul-24	112,877.88	24,548.16		137,426.04

**City of Marco Island, Florida  
Debt Service Schedule**

Septic Tank Replacement Program - West Winterberry Assessment Area  
\$3,815,522 (PHASE II)

(CONTINUED)

Fiscal Year	Payment Date	Principal	Interest	DEP Service Fee	Total Payment
<b>SUB-TOTAL</b>		<b>2,568,391.11</b>	<b>1,478,723.09</b>	<b>75,667.00</b>	<b>4,122,781.20</b>
2025	15-Jan-25	114,915.32	22,510.72		137,426.04
	15-Jul-25	116,989.55	20,436.49		137,426.04
2026	15-Jan-26	119,101.21	18,324.83		137,426.04
	15-Jul-26	121,250.98	16,175.06		137,426.04
2027	15-Jan-27	123,439.56	13,986.48		137,426.04
	15-Jul-27	125,667.65	11,758.39		137,426.04
2028	15-Jan-28	127,935.95	9,490.09		137,426.04
	15-Jul-28	130,245.19	7,180.85		137,426.04
2029	15-Jan-29	132,596.12	4,829.92		137,426.04
	15-Jul-29	134,989.53	2,436.56		137,426.09
<b>TOTALS</b>		<b>3,815,522.17</b>	<b>1,605,852.48</b>	<b>75,667.00</b>	<b>5,497,041.65</b>

**DebtSvcSRFWWBerryPhaseI**

Principal 415-536-9000-7104  
Interest 415-536-9000-7204  
DEP Service Fee 415-536-9000-4910

**City of Marco Island, Florida  
Debt Service Schedule**

West Winterberry Assessment Note, Series 2009  
\$2,450,000

Bond Date: July 20, 2009  
Outstanding principal Balance - September 30, 2009: \$2,450,000.00  
Interest Rate: 5.54%  
Final Maturity: January 15, 2029  
Revenue Pledged: Sewer Assessments

Fiscal Year	Payment Date	FUND 456 PRINCIPAL	FUND 456 INTEREST	Total Payment
2010	15-Jan-10	134,309.69	67,110.94	201,420.63
	15-Jul-10	-	64,500.98	64,500.98
2011	15-Jan-11	71,349.60	65,570.06	136,919.66
	15-Jul-11	-	62,513.62	62,513.62
2012	15-Jan-12	75,357.27	63,549.75	138,907.02
	15-Jul-12	-	60,748.41	60,748.41
2013	15-Jan-13	79,256.26	61,415.97	140,672.23
	15-Jul-13	-	58,207.03	58,207.03
2014	15-Jan-14	84,041.82	59,171.79	143,213.61
	15-Jul-14	-	55,866.14	55,866.14
2015	15-Jan-15	88,762.40	56,792.10	145,554.50
	15-Jul-15	-	53,393.76	53,393.76
2016	15-Jan-16	93,748.14	54,278.74	148,026.88
	15-Jul-16	-	51,063.08	51,063.08
2017	15-Jan-17	98,733.35	51,624.21	150,357.56
	15-Jul-17	-	48,032.40	48,032.40
2018	15-Jan-18	104,559.72	48,828.52	153,388.24
	15-Jul-18	-	45,120.01	45,120.01
2019	15-Jan-19	110,432.78	45,867.85	156,300.63
	15-Jul-19	-	42,044.02	42,044.02
2020	15-Jan-20	116,635.73	42,740.89	159,376.62
	15-Jul-20	-	39,009.60	39,009.60
2021	15-Jan-21	122,972.75	39,438.28	162,411.03
	15-Jul-21	-	35,370.00	35,370.00
2022	15-Jan-22	130,094.40	35,956.24	166,050.64
	15-Jul-22	-	31,746.36	31,746.36
2023	15-Jan-23	137,401.73	32,272.54	169,674.27
	15-Jul-23	-	27,919.19	27,919.19
2024	15-Jan-24	145,119.51	28,381.94	173,501.45
	15-Jul-24	-	24,008.96	24,008.96

**City of Marco Island, Florida  
Debt Service Schedule**

West Winterberry Assessment Note, Series 2009  
\$2,450,000

(CONTINUED)

Fiscal Year	Payment Date	Principal	Interest	Total Payment
<b>SUB-TOTAL</b>		<b>1,592,775.15</b>	<b>1,452,543.38</b>	<b>3,045,318.53</b>
2025	15-Jan-25	153,138.87	24,272.80	177,411.67
	15-Jul-25		19,611.53	19,611.53
2026	15-Jan-26	161,872.52	19,936.59	181,809.11
	15-Jul-26		15,102.75	15,102.75
2027	15-Jan-27	170,964.81	15,353.08	186,317.89
	15-Jul-27		10,340.72	10,340.72
2028	15-Jan-28	180,567.81	10,512.11	191,079.92
	15-Jul-28		5,340.55	5,340.55
2029	15-Jan-29	190,680.84	5,399.23	196,080.07
<b>TOTALS</b>		<b>2,450,000.00</b>	<b>1,578,412.74</b>	<b>4,028,412.74</b>
Sewer Plant Expansion		Principal	456-536-9000-7104	
		Interest	456-536-9000-7204	
Note Proceeds Distrib.		FUND 456	402-384-0000	\$ 2,450,000
DebtSvcWWberryBBT2010				



# City of Marco Island



## Annual Budget Summary FY 2009-2010 Debt Service Fund

<b>Fiscal Year Budget 2010</b>
--

### Debt Service Fund Revenues:

Ad Valorem Property Tax	\$	846,189
Transfer - General Fund		803,461
Collier County Transportation Grant		1,000,000
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>2,649,650</b>

### Debt Service Expenditures:

2004 General Obligation Bonds (Veterans Comm. Park)		
Principal	590,000	
Interest	254,934	
Expenses	1,255	846,189
2000 Florida Loan Pool (Factory Bay Bridge)		
Principal	65,000	
Interest	26,865	
Expenses	1,341	93,206
2005 Lease-Purchase (Fire Truck)		
Principal	80,575	
Interest	5,126	
2009 Lease-Purchase (Fire Truck)		
Interest	30,000	115,701
2005 Sales Tax Revenue Bonds (Roads & Bridges, Police Bldg)		
Principal	365,000	
Interest	185,654	550,654
2006 Revenue Note (N. Collier Blvd.)		
Principal	1,000,000	
Interest	43,900	1,043,900
<b>TOTAL EXPENDITURES</b>		<b>\$2,649,650</b>

*This fund is included as part of the spending cap calculation.*

City of Marco Island  
 DS PARK AVE PROP-REV  
 REVENUE BUDGET

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
-----						
ADG Adv Rpt #94170						
PARK AVE PROP DEBT SVC REVENUE						
2003110000	AD VALOREM REV - VETERANS PK	876,072	844,834	854,110	846,189	1
2003112000	DELINQUENT AD VALOREM PROPERTY	1,465	0	1,793	0	0
TOTAL		877,537	844,834	855,903	846,189	1
=====						
FL LOAN POOL DEBT SVC REVENUE						
2013690000	MISCELLANEOUS REVENUE	0	96,310	0	0	0
2013810001	TRANSFER FROM GENERAL FUND	187,347	0	96,310	93,206	0
TOTAL		187,347	96,310	96,310	93,206	1
=====						
FIRE LEASE DEBT SV REV						
2023690000	MISCELLANEOUS REVENUE	0	85,700	0	0	0
2023810001	TRANSFER FROM GENERAL FUND	342,078	0	85,700	115,701	0
TOTAL		342,078	85,700	85,700	115,701	1
=====						
SALES TAX BOND DEBT SVC REV						
2033690000	MISCELLANEOUS REVENUE	0	547,273	0	0	0
2033810001	TRANSFER FROM GENERAL FUND	1,111,445	0	547,273	550,654	0
TOTAL		1,111,445	547,273	547,273	550,654	1
=====						
N COLLIER BK NOTE DEBT SV REV						
2043690000	MISCELLANEOUS REVENUE	1,000,000	0	0	0	0
2043810001	TRANSFER FROM GENERAL FUND	307,174	87,800	87,800	43,900	1
2043810300	TRANSFER FROM CIP FUND	0	1,000,000	1,000,000	1,000,000	1
TOTAL		1,307,174	1,087,800	1,087,800	1,043,900	1
=====						
CIP DEBT SVC REVENUE						
TOTAL		0	0	0	0	0
=====						
GRAND TOTAL DEBT SVC EXPENSES		3,825,581	2,661,917	2,672,986	2,649,650	1
=====						

City of Marco Island  
DEBT SERVICE FUND  
EXPENSE BUDGET

50.00% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT % 09 BGT
-----						
ADG Adv Rpt #95170						
PARK AVE PROP DEBT SVC EXP						
2005177100	DEBT SERVICE-PRINCIPAL	565,000	580,000	580,000	590,000	102 %
2005177200	DEBT SERVICE-INTEREST	277,834	264,534	266,534	254,934	96 %
2005177300	DEBT SERVICE EXPENSE	300	300	0	1,255	418 %
TOTAL		843,134	844,834	846,534	846,189	100 %
=====						
FL LOAN POOL DEBT SVC EXP						
2015177100	DEBT SERVICE-PRINCIPAL	60,000	65,000	65,000	65,000	100 %
2015177200	DEBT SERVICE-INTEREST	32,795	29,904	29,904	26,865	90 %
2015177300	DEBT SERVICE EXPENSE	531	1,406	1,108	1,341	95 %
TOTAL		93,326	96,310	96,012	93,206	97 %
=====						
FIRE LEASE DEBT SVC EXP						
2025177100	DEBT SERVICE-PRINCIPAL	75,087	77,782	77,782	80,575	104 %
2025177200	DEBT SERVICE-INTEREST	10,614	7,918	7,918	35,126	444 %
TOTAL		85,701	85,700	85,701	115,701	135 %
=====						
SALES TAX BOND DEBT SVC EXP						
2035177100	DEBT SERVICE-PRINCIPAL	345,000	350,000	350,000	365,000	104 %
2035177200	DEBT SERVICE-INTEREST	208,135	197,273	197,273	185,654	94 %
TOTAL		553,135	547,273	547,273	550,654	101 %
=====						
N COLLIER BANK NT DEBT SVC EXP						
2045177100	DEBT SERVICE-PRINCIPAL	1,000,000	1,000,000	1,000,000	1,000,000	100 %
2045177200	DEBT SERVICE-INTEREST	131,578	87,800	87,800	43,900	50 %
TOTAL		1,131,578	1,087,800	1,087,800	1,043,900	96 %
=====						
CIP DEBT SVC EXPENSE						
TOTAL		0	0	0	0	0 %
=====						
GRAND TOTAL DEBT SVC EXPENSES		2,706,873	2,661,917	2,663,319	2,649,650	100 %
=====						



**City of Marco Island, Florida  
Debt Service Schedule**

**General Obligation Bonds, Series 2004  
Veterans Park Property Acquisition  
\$9,860,000**

**Bond Date: March 1, 2004  
Outstanding Principal Balance - September 30, 2009: \$7,615,000  
Interest Rate: 3.3001%  
Final Maturity: July 1, 2020  
Revenue Pledged: Ad Valorem Tax**

<b>Fiscal Year</b>	<b>Payment Date</b>	<b>FUND 200 Principal</b>	<b>Interest</b>	<b>Total Payment</b>
2010	1-Jan-10	-	127,466.88	127,466.88
	1-Jul-10	590,000.00	127,466.88	717,466.88
2011	1-Jan-11	-	118,616.88	118,616.88
	1-Jul-11	610,000.00	118,616.88	728,616.88
2012	1-Jan-12	-	109,466.88	109,466.88
	1-Jul-12	625,000.00	109,466.88	734,466.88
2013	1-Jan-13	-	100,091.88	100,091.88
	1-Jul-13	645,000.00	100,091.88	745,091.88
2014	1-Jan-14	-	90,416.88	90,416.88
	1-Jul-14	665,000.00	90,416.88	755,416.88
2015	1-Jan-15	-	80,026.25	80,026.25
	1-Jul-15	685,000.00	80,026.25	765,026.25
2016	1-Jan-16	-	68,895.00	68,895.00
	1-Jul-16	705,000.00	68,895.00	773,895.00
2017	1-Jan-17	-	56,557.50	56,557.50
	1-Jul-17	730,000.00	56,557.50	786,557.50
2018	1-Jan-18	-	43,782.50	43,782.50
	1-Jul-18	760,000.00	43,782.50	803,782.50
2019	1-Jan-19	-	30,007.50	30,007.50
	1-Jul-19	785,000.00	30,007.50	815,007.50
2020	1-Jan-20	-	15,485.00	15,485.00
	1-Jul-20	815,000.00	15,485.00	830,485.00
<b>TOTALS</b>		<b>7,615,000.00</b>	<b>1,681,626.30</b>	<b>9,296,626.30</b>

DebtSvcVeteransPark2007

**City of Marco Island, Florida  
Debt Service Schedule**

Florida Municipal Bond Pool, Series 2000B  
Factory Bay Bridge  
\$985,000

Bond Date: November 15, 2000  
Outstanding Principal Balance - September 30, 2009: \$540,000  
Interest Rate: 5.02%  
Final Maturity: November 1, 2015  
Revenue Pledged: Non-Ad Valorem Revenues

Fiscal Year	Payment Date	FUND 201 Principal	Interest	Expenses	Total Payment
2010	1-Nov-09	65,000.00	14,196.25	686.67	79,882.92
	1-May-10		12,668.75	654.17	13,322.92
2011	1-Nov-10	70,000.00	12,668.75	654.17	83,322.92
	1-May-11		11,006.25	702.50	11,708.75
2012	1-Nov-11	75,000.00	11,006.25	702.50	86,708.75
	1-May-12		9,187.50	665.00	9,852.50
2013	1-Nov-12	75,000.00	9,187.50	665.00	84,852.50
	1-May-13		7,331.25	627.50	7,958.75
2014	1-Nov-13	80,000.00	7,331.25	627.50	87,958.75
	1-May-14		5,031.25	587.50	5,618.75
2015	1-Nov-14	85,000.00	5,031.25	587.50	90,618.75
	1-May-15		2,587.50	545.00	3,132.50
2016	1-Nov-15	90,000.00	2,587.50	545.00	93,132.50
<b>TOTALS</b>		<b>540,000.00</b>	<b>109,821.25</b>	<b>8,250.01</b>	<b>658,071.26</b>

NOTE: Payments due to Wachovia Bank by 20th of month preceding due date.

**City of Marco Island, Florida  
Debt Service Schedule**

Fire Truck Lease-Purchase  
\$536,292

Lease Date: February 8, 2005  
Outstanding principal Balance - September 30, 2009: \$164,041  
Interest Rate: 3.56%  
Final Maturity: August 8, 2011  
Revenue Pledged: Non-ad Valorem Revenue

Fiscal Year	Payment Date	FUND 202 Principal	Interest	Total Payment
2010	8-Feb-10	39,932.07	2,918.25	42,850.32
	8-Aug-10	40,642.45	2,207.87	42,850.32
2011	8-Feb-11	41,365.47	1,484.85	42,850.32
	8-Aug-11	42,101.34	748.98	42,850.32
<b>TOTALS</b>		<b>164,041.33</b>	<b>7,359.95</b>	<b>171,401.28</b>

**City of Marco Island, Florida  
Debt Service Schedule**

Fire Truck Lease-Purchase  
\$532,026

Dated: September 22, 2009  
Outstanding Principal Balance September 30, 2009: \$532,026  
Interest Rate: 4.29%  
Final Maturity: April 22, 2018  
Revenue Pledged: Non-Ad Valorem Revenues

Fiscal Year	Payment Date	FUND 205 Principal	Interest	Total Payment
2011	22-Oct-10	-	25,053.17	25,053.17
2012	22-Oct-11	22,279.71	23,068.70	45,348.41
	22-Apr-12	34,414.35	10,934.06	45,348.41
2013	22-Oct-12	35,152.54	10,195.87	45,348.41
	22-Apr-13	35,906.56	9,441.85	45,348.41
2014	22-Oct-13	36,676.76	8,671.65	45,348.41
	22-Apr-14	37,463.47	7,884.94	45,348.41
2015	22-Oct-14	38,267.07	7,081.34	45,348.41
	22-Apr-15	39,087.89	6,260.52	45,348.41
2016	22-Oct-15	39,926.33	5,422.08	45,348.41
	22-Apr-16	40,782.75	4,565.66	45,348.41
2017	22-Oct-16	41,657.54	3,690.87	45,348.41
	22-Apr-17	42,551.09	2,797.32	45,348.41
2018	22-Oct-17	43,463.81	1,884.60	45,348.41
	22-Apr-18	44,396.13	952.28	45,348.41
<b>TOTALS</b>		<b>532,026.00</b>	<b>127,904.91</b>	<b>-</b>
				<b>659,930.91</b>

FY10BudgetDocuments  
DebtSvc2009FireTruck2010

**City of Marco Island, Florida  
Debt Service Schedule**

**Sales Tax Revenue Bonds, Series 2005  
\$6,000,000**

**Bond Date: July 1, 2005  
Outstanding Principal Balance - September 30, 2009: \$5,305,000  
Interest Rate: 3.6385%  
Final Maturity: November 1, 2020  
Revenue Pledged: Local Option 1/2% Sales Tax**

<b>Fiscal Year</b>	<b>Payment Date</b>	<b>FUND 203 Principal</b>	<b>Interest</b>	<b>Total Payment</b>
2010	1-Nov-09	365,000.00	95,792.50	460,792.50
	1-May-10	-	89,861.25	89,861.25
2011	1-Nov-10	375,000.00	89,861.25	464,861.25
	1-May-11	-	83,298.75	83,298.75
2012	1-Nov-11	390,000.00	83,298.75	473,298.75
	1-May-12	-	76,473.75	76,473.75
2013	1-Nov-12	400,000.00	76,473.75	476,473.75
	1-May-13	-	69,473.75	69,473.75
2014	1-Nov-13	415,000.00	69,473.75	484,473.75
	1-May-14	-	62,211.25	62,211.25
2015	1-Nov-14	430,000.00	62,211.25	492,211.25
	1-May-15	-	54,686.25	54,686.25
2016	1-Nov-15	445,000.00	54,686.25	499,686.25
	1-May-16	-	46,787.50	46,787.50
2017	1-Nov-16	460,000.00	46,787.50	506,787.50
	1-May-17	-	38,507.50	38,507.50
2018	1-Nov-17	480,000.00	38,507.50	518,507.50
	1-May-18	-	29,627.50	29,627.50
2019	1-Nov-18	495,000.00	29,627.50	524,627.50
	1-May-19	-	20,346.25	20,346.25
2020	1-Nov-19	515,000.00	20,346.25	535,346.25
	1-May-20	-	10,432.50	10,432.50
2021	1-Nov-20	535,000.00	10,432.50	545,432.50
<b>TOTALS</b>		<b>5,305,000.00</b>	<b>1,259,205.00</b>	<b>6,564,205.00</b>

**City of Marco Island, Florida  
Debt Service Schedule**

Capital Improvements Revenue Note  
\$4,000,000

Dated: May 16, 2006  
Outstanding Principal Balance - September 30, 2010: \$1,000,000  
Interest Rate: 4.39%  
Final Maturity: August 1, 2010  
Revenue Pledged: Non-ad Valorem Revenue

<b>Fiscal Year</b>	<b>Payment Date</b>	<b>FUND 204 Principal</b>	<b>Interest</b>	<b>Total Payment</b>
2010	1-Feb-10	-	21,950.00	21,950.00
	1-Aug-10	1,000,000.00	21,950.00	1,021,950.00
<b>TOTALS</b>		<b>1,000,000.00</b>	<b>43,900.00</b>	<b>1,043,900.00</b>

City of Marco Island  
ELECTRIC ENTERPRISE FUND  
REVENUE BUDGET

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT 10 09 BGT
ELECTRIC ENTERPRISE REVENUES						
94040						
4043131000	FRANCHISE FEE REVENUES	1,920,620	1,422,000	1,610,117	0	0
4043690000	MISC INCOME	0	193,612	0	0	0
4043810300	TRANSFER FROM CIP FUND	95,000	0	0	0	0
TOTAL REVENUES TO DATE:		2,015,620	1,615,612	1,610,117	0	0

City of Marco Island  
ELECTRIC ENTERPRISE FUND  
EXPENSE BUDGET

DESCRIPTION	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT 1 09 BGT
	ADG Adv Rpt #95040 ELECTRIC ENT FUND					
4045315800	STREET LIGHT RPR & MAINT	325,969	42,871	85,497	0	0
4045316301	S COLLIER BLVD IMPROVEMENT	365,569	129,431	126,106	0	0
4045316302	N COLLIER BLVD IMPROVEMENT	392,349	251,071	73,443	0	0
4045316303	NEIGHBORHOOD UNDERGROUND	20,000	2,239	2,358	0	0
4045316306	CITY HALL CAMPUS LIGHTING	0	0	(143)	0	0
4045316307	MUNICIPALIZATION	0	75,000	6,827	0	0
4045810300	TRANS TO CAPITAL PROJECTS FUND	0	1,115,000	0	0	0
Total Expenses to Date:		1,103,886	1,615,612	294,089	0	0





# City of Marco Island



## Annual Budget Summary FY 2009-2010 Self-Insurance Fund

*Fiscal Year  
Budget  
2010*

### *Self-Insurance Fund Revenues:*

<i>Transfer - General Fund</i>	<i>\$ 682,798</i>
<i>Transfer - Utilities Fund</i>	<i>662,948</i>
<i>Transfer - Building Services</i>	<i>67,287</i>
<i>Use of Reserves</i>	<i>54,517</i>

<b>TOTAL REVENUES</b>	<b>\$1,467,550</b>
-----------------------	--------------------

### *Self-Insurance Fund Expenditures:*

<i>Premiums - Excess Insurance</i>	<i>946,550</i>
<i>State of Florida Work Comp Pool</i>	<i>52,000</i>
<i>Claims Loss Pool</i>	<i>400,000</i>
<i>Contract Services - Claims Administrator</i>	<i>16,000</i>
<i>Contract Services - Plan Consultant</i>	<i>18,000</i>
<i>Sidewalk Repairs</i>	<i>25,000</i>
<i>Repair &amp; Maintenance</i>	<i>10,000</i>

<b>TOTAL EXPENDITURES</b>	<b>1,467,550</b>
---------------------------	------------------

*Effective with Fiscal Year 2005, the City has elected to self-insure property, liability, and workers' compensation coverage. Risk has been limited with the purchase of specific excess and aggregate excess insurance. Costs are allocated proportionally to the General Fund, Water & Sewer Utility Fund, and the Building Services Fund.*

*Expenses incurred from this fund are exempt from the spending cap because the contribution into the fund by the General Fund is captured by the spending cap.*

City of Marco Island  
LIABILITY INSURANCE FUND  
REVENUE FUND

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT 1009 BGT
ADG ADV RPT #94050						
LIABILITY INSURANCE REVENUE						
5003400001	CHARGES FOR SRVCS - GEN FUND	624,128	0	0	0	0 %
5003400400	CHARGE FOR SVCS WATER/WASTWATE	527,040	0	0	0	0 %
5003400450	CHARGES FOR SVCS - BLDG SVC FU	52,752	0	0	0	0 %
5003610000	INTEREST EARNED	1,215	0	215	0	0 %
5003690000	MISCELLANEOUS REVENUE	35,637	0	16,382	0	0 %
5003810001	CONTRIBUTIONS FROM GENERAL FUN	0	667,662	682,800	682,798	102 %
5003810400	CONTRIBUTIONS FROM UTILITY FUN	0	648,127	662,952	662,948	102 %
5003810450	CONTRIBUTIONS FROM BLDG SERV FU	0	65,711	67,284	67,287	102 %
5003810500	USE OF RESERVES	0	0	0	54,517	0 %
GRAND TOTAL FOR FUND:		1,240,772	1,381,500	1,429,633	1,467,550	106 %

City of Marco Island  
LIABILITY INSURANCE FUND  
EXPENSE BUDGET

8.33% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	% 09 BGT
-----						
	ADG Adv Rpt #95050					
	LIABILITY INSURANCE BUDGET					
5005193400	CONTRACTUAL SERVICES - TPA	14,925	16,000	16,477	16,000	100 %
5005193401	CONTRACTUAL SERVICES-CONSULTAN	18,000	18,000	18,000	18,000	100 %
5005194501	INSURANCE PREMIUMS	790,539	912,500	766,693	998,550	109 %
5005194502	INSURANCE CLAIMS PAID	124,751	400,000	530,716	400,000	100 %
5005194600	REPAIRS & MAINTENANCE	8,758	10,000	1,011	10,000	100 %
5005194670	SIDEWALK REPAIRS	3,870	25,000	24,996	25,000	100 %
-----						
	GRAND TOTAL FOR FUND:	960,743	1,381,500	1,357,892	1,467,550	106 %
-----						



# City of Marco Island



## Annual Budget Summary FY 2009-2010 Hideaway Beach District

Fiscal Year  
Budget  
2010

**BEGINNING CASH BALANCE** \$ 784,850

**Hideaway Beach Revenues:**

<i>Ad Valorem Property Tax @ 2.600 mils</i>	1,153,102
<i>Renourishment Loan from City</i>	1,600,000
<i>Earnings on Investments</i>	10,000
<i>Use of Reserves</i>	544,150

**TOTAL REVENUES** 3,307,252

**Hideaway Beach Expenditures:**

<i>Beach Renourishment - Phase II</i>	2,400,000
<i>Debt Service - Bonds</i>	543,500
<i>Bond Cost Amortization</i>	5,750
<i>Debt Service - City Loan</i>	64,000
<i>Professional Services</i>	32,000
<i>Monitoring Services</i>	40,000
<i>Travel, Per Diem &amp; Misc Services</i>	2,000
<i>Beach Maintenance</i>	20,002
<i>Storm Event Reserve</i>	200,000

**TOTAL EXPENDITURES** 3,307,252

**ENDING CASH BALANCE** \$ 440,700

*(Includes 2010 deposit to Storm Event Reserve)*

**NOTE:** Voters in Hideaway Beach approved a 2.6 mil maximum tax levy for a maximum of 10 years. Authorization will automatically sunset after Fiscal Year 2015.

*This fund records the transactions of a separate dependent taxing district and is not included in the spending cap.*

City of Marco Island  
HIDEAWAY BEACH SPEC TAX DIST  
REVENUE BUDGET

8.33% Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT FY 09 BGT
-----						
HIDEAWAY BEACH REVENUES						
94500						
1503110000	AD VALOREM PROPERTY TAXES	821,914	1,334,300	810,449	545,596	0
1503111000	AD VALOREM PROP TAX - DEBT	0	0	542,848	607,509	0
1503112000	DELINQUENT AD VALOREM PROPERTY	855	0	3,354	0	0
1503610000	INTEREST EARNED	25,321	15,000	11,887	10,000	1
1503810001	TRANSFER FROM GENERAL FUND	0	0	0	1,600,000	0
1503810150	USE OF RESERVES	0	306,750	0	544,147	2
-----						
GRAND TOTAL FOR FUND:		848,090	1,656,050	1,368,538	3,307,252	2
-----						

City of Marco Island  
HIDEAWAY BEACH SPEC TAX DIST  
EXPENSE BUDGET

8.33 Yr Complete

ACCOUNT #	DESCRIPTION	ACTUAL FY2008	FINAL BUDGET FY2009	YTD ACTUAL FY2009	APPROVED BGT FY2010	10 BGT 09 BGT
	ADG Adv Rpt #95500 HIDEAWAY BEACH TAX DISTRICT					
1505376100	BEACH RENOURISHMENT	271,338	800,000	1	2,400,000	3
1505377100	ANNUAL DEBT SERVICE-PRINCIPAL	0	490,000	0	520,000	1
1505377200	ANNUAL DEBT SERVICE-INTEREST	49,226	86,300	1	87,500	1
1505377320	AMORTIZATION	6,350	5,750	2	5,750	1
	TOTAL CAPITAL EXPENSES:	326,914	1,382,050	1	3,013,250	2
1505373100	PROFESSIONAL SERVICES	31,280	32,000	1	32,000	1
1505373110	MONITORING SERVICES	0	20,000	2	40,000	2
1505374000	TRAVEL & PER DIEM & MISC EXPEN	1,823	2,000	1	2,000	1
1505374690	OTHER REPAIR & MAINTENANCE	5,325	20,000	0	20,002	1
1505379900	STORM EVENT RESERVE	0	200,000	0	200,000	1
	TOTAL OPERATING EXPENSES:	38,428	274,000	0	294,002	1
	GRAND TOTAL FOR FUND:	365,342	1,656,050	1	3,307,252	2

**City of Marco Island, Florida  
Debt Service Schedule**

Hideaway Beach Tax District  
Beach Renourishment  
\$2,900,000

Bond Date: February 14, 2005  
Outstanding Principal Balance - September 30, 2009: \$1,060,000  
Interest Rate 2.89%  
Final Maturity: January 1, 2011  
Revenue Pledged: Ad Valorem Tax

<b>Fiscal Year</b>	<b>Payment Date</b>	<b>FUND 150 Principal</b>	<b>Interest</b>	<b>Total Payment</b>
2010	Jan 1 2010	520,000.00	15,550.00	535,550.00
	July 1 2010	-	7,950.00	7,950.00
2011	Jan 1 2011	540,000.00	7,950.00	547,950.00
<b>TOTALS</b>		<b>1,060,000.00</b>	<b>31,450.00</b>	<b>1,091,450.00</b>

DebtSvcHideaway2010

**City of Marco Island, Florida  
Debt Service Schedule**

Hideaway Beach Tax District  
Beach Renourishment  
\$1,600,000

Note Date: October 1, 2009  
Interest Rate: 4.0%

Fiscal Year	Payment Date	Principal	Interest	Total Payment
2009	3/31/2010	-	32,000.00	32,000.00
	9/30/2010	-	32,000.00	32,000.00
2010	3/31/2011	200,000.00	32,000.00	232,000.00
	9/30/2011	-	28,000.00	28,000.00
2011	3/31/2012	700,000.00	28,000.00	728,000.00
	9/30/2012	-	14,000.00	14,000.00
2012	3/31/2013	700,000.00	14,000.00	714,000.00
<b>TOTALS</b>		1,600,000.00	180,000.00	1,780,000.00

DebtSvcHIDEAWAYNEW



**ORDINANCE 09-09**

**AN ORDINANCE DETERMINING AND FIXING THE 2009 TAX LEVY AND MILLAGE RATE FOR THE HIDEAWAY BEACH SPECIAL TAXING DISTRICT, FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2009 AND ENDING SEPTEMBER 30, 2010, FOR THE PURPOSE OF PROVIDING SUFFICIENT FUNDS FOR THE OPERATIONS OF THE SPECIAL TAXING DISTRICT, AND FOR CONTRIBUTING TO THE SINKING FUNDS OF THE SPECIAL TAXING DISTRICT TO PAY INTEREST ON AND PROVIDE FOR THE RETIREMENT OF DEBT APPROVED BY VOTER REFERENDUM; PROVIDING FOR INCORPORATION, CONFLICT AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the 2009 Tax Assessment Roll for the Hideaway Beach Special Taxing District has been prepared, equalized and certified, showing:

Total Taxable Value of Real and Personal Property: \$466,844,073, and;

**WHEREAS**, the City of Marco Island adopts the tax levies and millage rates for the City of Marco Island and any Special Taxing Districts;

**WHEREAS**, Florida statutes section 200.065 requires rolled-back data to be presented in aggregate with the City of Marco Island and Hideaway Beach Special Taxing District;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MARCO ISLAND, FLORIDA:**

**Sec. 1.** That the operating tax levy and millage rate for the Hideaway Beach Special Taxing District hereby is fixed and determined to be 1.2302 mils.

**Sec. 2.** That the voted debt service millage rate for the Hideaway Beach Special Taxing District hereby is fixed and determined to be 1.3698 mils.

**Sec. 3.** That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and findings of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

Hideaway Beach Special Taxing District Operations	1.2302 mils	\$545,596
Hideaway Beach Voted Debt Service	1.3698 mils	\$607,509

**Sec. 4.** The Hideaway Beach Special Taxing District is a dependent special taxing district of the City and the adopted tax levy and millage rates are in addition to the City

of Marco Island's tax levy and millage rate for properties located within the special taxing district's boundaries.

**Sec. 5.** The current year's aggregate rolled-back rate is 1.6518 mils. The increase in the aggregate millage rate from the aggregate rolled-back rate is 3.73 percent.

**Sec. 6. Incorporation, Conflict, and Severability.**

- A. It is the intention of the City Council and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances of the City of Marco Island, Florida, and that the sections of this Ordinance may be renumbered or re-lettered and that the word "ordinance" may be changed to "section", "article" or other appropriate word.
- B. All sections or parts of sections of the Marco Island City Code of Ordinances, all City of Marco Island resolutions or parts of resolutions made applicable by City Charter in conflict herewith are hereby repealed to the extent of such conflict.
- C. If any word, phrase, clause, subsection or section of this Ordinance is for any reason held unconstitutional or invalid by any court of competent jurisdiction, the invalidity thereof shall not affect the validity of any remaining portions of this Ordinance.

**Sec. 7. Effective Date.**

This Ordinance shall take effect immediately upon adoption at second reading.

First Reading (tentatively adopted) passed in open and regular session through roll call vote by the City Council of the City of Marco Island, Florida, this 8<sup>th</sup> day of September 2009.

Second Reading passed in open and regular session through roll call vote by the City Council of the City of Marco Island, Florida, this 21<sup>st</sup> day of September 2009.

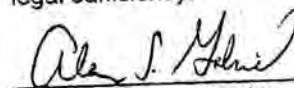
Attest

  
\_\_\_\_\_  
Laura Litzan, City Clerk

CITY OF MARCO ISLAND, FLORIDA

BY:   
\_\_\_\_\_  
Robert J. Popoff, Chairman

Approved as to form and  
legal sufficiency:

  
\_\_\_\_\_  
Alan L. Gabriel, City Attorney



# City of Marco Island



## APPENDIX INDEX

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Budget Calendar	A
June 15, 2009-City Council Consideration Information	B
July 20, 2009-City Council Consideration Information	C
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# City of Marco Island

## FY10 Budget Calendar

Date(s)	
March 23, 2009	<ul style="list-style-type: none"> <li>• Citizens Forum               <ul style="list-style-type: none"> <li>○ Citizen Input on City Service Needs and Priorities</li> </ul> </li> </ul>
April 20, 2009	<ul style="list-style-type: none"> <li>• Report of Ad-Hoc Financial Planning Committee to Council, including results of Citizen Forum on Community Needs.</li> </ul>
	<ul style="list-style-type: none"> <li>• Budget Preparation Begins – City Manager Provides Directors Guidance on Issues to be addressed, and Budget Worksheets Distributed to Departments.</li> </ul>
May	<ul style="list-style-type: none"> <li>• Deadline for submission of list of <u>MAJOR</u> capital improvements (new facilities and services) by departments;</li> <li>• Submittal of <u>MAJOR</u> Capital Improvements to the Planning Board.</li> <li>• Deadline for submission of list of all capital improvements and replacements by departments.</li> <li>• Delivery of Budget request form and instructions to departments.</li> </ul>
	<ul style="list-style-type: none"> <li>• Departments complete Budget Submittal Packages.</li> <li>• Finance Department completes preliminary budget work.</li> </ul>
	<ul style="list-style-type: none"> <li>• Compilation of Budget data by Finance Department.</li> <li>• Budget review by City Manager and Director of Finance with Department Directors.</li> <li>• Budget revisions by Departments, as needed.</li> </ul>
June 1, 2009	<ul style="list-style-type: none"> <li>• Form DR-420 Certification of Taxable Value received from the County Property Appraiser’s Office.</li> </ul>
June 15, 2009	<ul style="list-style-type: none"> <li>• Maximum Millage Rate adopted by City Council               <ul style="list-style-type: none"> <li>○ Proposed Millage Rate Discussion</li> </ul> </li> </ul>
July 1, 2009  July 20, 2009	<ul style="list-style-type: none"> <li>• Budget highlights by City Manager with individual City Council members.</li> <li>• Draft Annual Budget Document presented to City Council; Potential Assessment Rate Approval               <ul style="list-style-type: none"> <li>○ Budget Overview, Presentation and Discussion</li> <li>○ Proposed Assessment Rate Discussion</li> </ul> </li> </ul>

August 1, 2009	Form DR-420, stating the City's proposed millage rate, submitted to the County Property Appraiser's Office
August 5, 2009 August 12, 2009	<ul style="list-style-type: none"> <li>• Council Budget Workshops</li> </ul>
	Notice of Proposed Property Taxes (TRIM Notice) mailed to residents by County Property Appraiser's Office
September	<ul style="list-style-type: none"> <li>• Publication of Budget in Newspaper and website</li> </ul>
September 8, 2009	<ul style="list-style-type: none"> <li>• City Council Meeting <ul style="list-style-type: none"> <li>○ First Public Hearing: Adoption of Tentative Budget &amp; Millage Rate Annual Rate Resolution on Special Assessments</li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>• Reconciliation Work Session, if Necessary</li> </ul>
September 21, 2009	<ul style="list-style-type: none"> <li>• City Council Meeting <ul style="list-style-type: none"> <li>○ Second Public Hearing: Adoption of Final Budget &amp; Millage Rate</li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>• Certified Copy of Resolution adopting Final Millage Rate forwarded to County Property Appraiser's Office</li> </ul>
	<ul style="list-style-type: none"> <li>• Form DR-422 completed and certified to the County Property Appraiser's Office</li> </ul>
October	<ul style="list-style-type: none"> <li>• Certification of Compliance Form DR-487 submitted to Property Tax Administration Program, Department of Revenue, State of Florida.</li> </ul>

## REQUEST FOR CITY COUNCIL CONSIDERATION

Meeting Date: June 15, 2009

Agenda Item: 7 (E)	Prepared By: Patricia Blise
	Date: June 4, 2009
Agenda Section: Business: Discussion	
Subject: Setting Maximum Ad Valorem Tax Levy For 2009 (Fiscal Year 2010)	Department: Finance

### **BACKGROUND:**

Cities in Florida are required to notify the county property appraiser and tax collector of the maximum millage rate that the city will consider in the budget setting process – this allows the county offices to prepare for and provide the required notice of maximum millage rates in the County. After this point in the budget process, the City has the ability to adopt a lower tax rate, but is restricted from raising the rate after August 1<sup>st</sup>. The FY10 budget is scheduled for presentation at a future Council work session, and the issue under consideration for this June meeting is the discussion of the millage rate.

The final decision on the property tax millage rate is not made until the budget public hearings are held in September, but the City Manager is required to provide Collier County with the maximum ad valorem tax rate by August 1 each year after the July 1 revised assessment is received. The Ad Hoc Financial Planning Committee recommended the City Council plan for a 10% reduction in property valuation. The June 1 valuation from the Collier County Property Appraiser's Office indicates an initial reduction of 12.3% in assessed valuation.

Many cities do not vote on the maximum millage rate, but the process used in the past on Marco Island requires simple majority approval.

Based on the recommendations of the Ad-Hoc Financial Planning Committee and Council's discussion to, wherever possible, maintain City services, service levels and infrastructure at current levels while reducing costs of furnishing services, there are at least six options available. These options are summarized in the attached table and include the following:

1. **Current revenues:** Under Option 1, revenues for property taxes used for operating expenses are held at the current level of 1.3917 mils. Declining property values, lower state-shared sales and gas taxes, and lower investment income will result in a General Fund loss of \$2.4 million, and unless the City adopts a higher tax rate or new and increased fees this option will not maintain the current service level. At the final budget hearing, the budget ordinance with this option will require approval by a majority vote.
2. **Rollback:** Under Option 2, property taxes used for operating expenses are held at the rollback rate of 1.60 mils, generating the same level of property taxes and revenues as provided in the current fiscal year. Under this option there is no increase in property taxes for fiscal year 2010 or adjustment for lost revenues or inflation. Declining property values, lower state-shared sales and gas taxes, and lower investment income will result in a loss of \$626,500, and unless the City adopts new and increased fees this option will not maintain the current service level. At the final budget hearing, the budget ordinance with this option will require approval by a majority vote.
3. **Rollback plus inflationary growth:** Under Option 3, property taxes are held at the rate of rollback plus 2.5% to reflect growth in personal income, bringing the property tax rate to 1.65 mils. Under

this option there is an inflationary increase in property taxes for fiscal year 2010. Declining property values, lower state-shared sales and gas taxes, and lower investment income will result in a loss of \$194,250, and unless the City adopts new and increased fees this option will not maintain the current service level. At the final budget hearing, the budget ordinance with this option will require approval by a majority vote.

4. Rollback plus growth plus 10%: Under Option 4, property taxes are increased to the rollback and growth plus 10% allowed by Florida Statute. A preliminary calculation results in a rate of 1.80 mills. This funds the budget back to the current service levels, recovers the loss in state-shared sales and gas taxes and provides for some known increases in required expenditures such as pension contributions and liability insurance premiums. At the final budget hearing, this option will require a super-majority (5 votes of 7 possible) vote of the Council.
5. Increase to Adopted Budget Spending Cap: Under Option 5, property taxes are increased to the City Charter spending cap. Based on FY09 budget spending cap of \$19,305,700 less Veteran Park debt service (covered below), plus the Charter-approved 3% annual increase and 5.8% cost of living adjustment (COLA), the estimated millage rate would be 1.8550 mills. This option will allow Council to increase funding for critical infrastructure projects. At the final budget hearing, this option will require unanimous vote of the Council.
6. Increase to Maximum Spending Cap: There is a further option available to City Council to address the problems associated with declining property values and created by the spending cap for future years. Under Option 5, property taxes are increased to the maximum available spending cap, based on the current FY09 budget. The FY09 approved budget did not fully utilize the amount that could have been approved under the City's spending cap. Based on the FY09 spending cap that could have been approved in the amount of \$19,838,498, less Veteran Park debt service (covered below) plus 3% annual increase and 5.8% cost of living adjustment (COLA), the estimated millage rate would be 1.925 mills. This would reverse the impact of the current budget on future spending capacity created by the mechanics of the Cap, and will allow Council to increase funding for critical infrastructure projects. At the final budget hearing, this option will also require unanimous vote of the Council.

In addition to any option selected above, the debt service millage rate for the Veterans Park Bond issue should be set at 0.010 to cover principal and interest debt service payments.

**RECOMMENDED ACTION:**

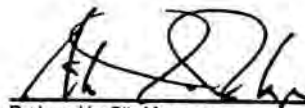
Since the property tax millage rate is best set within the framework of the budget discussions including input from the pending budget hearings and public comment, it may be prudent for the City Manager to certify the highest potential operating tax rate of 1.925 mills to provide for flexibility during the budget review and approval process.

**POTENTIAL MOTION:**

"I move that the City Manager be directed to certify a maximum ad valorem tax rate for the operating tax levy for 2009 (Fiscal Year 2010) at \_\_\_\_ mills and a debt service millage rate of 0.10 mills for a total of \_\_\_\_ mills."



Reviewed by Department Director



Reviewed by City Manager

## City of Marco Island, Florida 2010 Proposed Millage Rates

	Option 1	Option 2	Option 3	Option 4	Option 5	Option 6
	<u>Current millage</u>	<u>Rollback millage</u>	<u>Rollback plus growth</u>	<u>Rollback plus growth and 10%</u>	<u>Budgeted Cap</u>	<u>Maximum Cap</u>
<b>MILLAGE RATE</b>	1.3917	1.6000	1.6500	1.8000	1.8550	1.9250
<b>VOTES NEEDED TO PASS BUDGET ORDINANCE IN SEPTEMBER</b>	MAJORITY	MAJORITY	MAJORITY	SUPERMAJORITY (FIVE OF SEVEN)	UNANIMOUS	UNANIMOUS
<b>ESTIMATED FISCAL YEAR 2010 PROPERTY TAX REVENUE AT ABOVE MILLAGE RATES</b>	\$ 12,031,247	\$ 13,832,000	\$ 14,264,250	\$ 15,561,000	\$ 16,036,475	\$ 16,641,825
<b>PLUS: NON-AD VALOREM REVENUES</b>	\$ 4,093,900	\$ 4,093,900	\$ 4,093,900	\$ 4,093,900	\$ 4,093,900	\$ 4,093,900
<b>FISCAL YEAR 2010 TOTAL AVAILABLE GENERAL FUND REVENUES</b>	\$ 16,125,147	\$ 17,925,900	\$ 18,358,150	\$ 19,654,900	\$ 20,130,375	\$ 20,735,525
<b>FISCAL YEAR 2009 CURRENT YEAR PROPERTY TAX REVENUE</b>	\$ 13,869,000	\$ 13,869,000	\$ 13,869,000	\$ 13,869,000	\$ 13,869,000	\$ 13,869,000
<b>PLUS: NON-AD VALOREM REVENUES</b>	\$ 4,683,400	\$ 4,683,400	\$ 4,683,400	\$ 4,683,400	\$ 4,683,400	\$ 4,683,400
<b>FISCAL YEAR 2009 TOTAL AVAILABLE GENERAL FUND REVENUES</b>	\$ 18,552,400	\$ 18,552,400	\$ 18,552,400	\$ 18,552,400	\$ 18,552,400	\$ 18,552,400
<b>INCREASE (DECREASE) IN PROPERTY TAX REVENUES</b>	\$ (1,837,753)	\$ (37,000)	\$ 395,250	\$ 1,692,000	\$ 2,167,475	\$ 2,772,625
<b>DECREASE IN NON-AD VALOREM REVENUES</b>	\$ (589,500)	\$ (589,500)	\$ (589,500)	\$ (589,500)	\$ (589,500)	\$ (589,500)
<b>INCREASE (DECREASE) IN TOTAL REVENUES</b>	\$ (2,427,253)	\$ (626,500)	\$ (194,250)	\$ 1,102,500	\$ 1,577,975	\$ 2,183,125

Operating Millage presentation



## City of Marco Island, Florida 2010 Spending Cap Millage Rate

	Option 5	Option 6
	<u>FY09 Budgeted Cap</u>	<u>FY09 Maximum Cap</u>
<b>FISCAL YEAR 2009 SPENDING CAP</b>	<b>\$ 19,305,700</b>	<b>\$ 19,838,498</b>
LESS: Voted debt (Veteran Park Bond Issue has separate millage rate)	\$ (846,534)	\$ (846,534)
<b>FISCAL YEAR 2009 SPENDING CAP - Operating Portion Only</b>	<b>\$ 18,459,166</b>	<b>\$ 18,991,964</b>
ADD: 3% Annual Increase ADD: 5.8% COLA October 2008		
<b>FISCAL YEAR 2010 SPENDING CAP - Operating Portion Only</b>	<b>\$ 20,115,692</b>	<b>\$ 20,696,303</b>
LESS: NON-AD VALOREM REVENUES	\$ (4,093,900)	\$ (4,093,900)
<b>FISCAL YEAR 2010 TO BE PROVIDED BY AD VALOREM REVENUES - Operating Portion Only</b>	<b>\$ 16,021,792</b>	<b>\$ 16,602,403</b>
<b>Estimated Millage Rate needed to support Net Spending Cap</b>	<b>1.8550</b>	<b>1.9250</b>

SpendingCap2010a

## REQUEST FOR CITY COUNCIL CONSIDERATION

**Meeting Date: July 20, 2009**

Agenda Item:	Prepared By: Steven T. Thompson
	Date: July 17, 2009
Agenda Section: Business:	
Subject: Presentation of FY 2009-2010 Budget	Department: City Manager's Office

### **BACKGROUND:**

The draft annual budget for Fiscal Year 2010 is presented for City Council consideration, and with this presentation the formal review process is underway.

Under the City Charter and Florida law the City Manager is required to develop and present a balanced budget to City Council, and the draft is prepared based on the direction of City Council during the year, at the annual goal-setting session, and in the work sessions leading to this presentation. The draft is simply that – a draft to give City Council a comprehensive review of the recommendations and issues facing the City, and this draft is submitted with the expectation that City Council does have the ability and responsibility to make substantial change to the draft to accomplish the policy objectives of the Council. This first presentation in July will be a simple presentation and overview, with much greater detail and opportunity for questions and comment in the later meetings. In the upcoming weeks the staff will review the budget in detail during work sessions scheduled by City Council for August 5<sup>th</sup> and 12<sup>th</sup>, and in formal public hearings on the budget in September.

The annual budget is the single most comprehensive expression of Council policy, and as presented is balanced and is in full compliance with the City's Spending Cap. The document covers budgets for all of the basic services provided through the City's General Fund, Debt Service Fund, Enterprise Funds and Capital Improvements Fund. Also included are budgets for the Hideaway Beach Dependent Tax District and the Self-Insurance Fund.

This budget continues the emphasis on quality services in a lean organization with a strict focus on efficiency, effectiveness, and stewardship. The residents and businesses have invested in good government and better services, and one standard of good government is that we plan for the future while we maintain our present investment in facilities and people. This budget conservatively continues that emphasis on maintenance, planning and improvement, and allows us – always – to be better tomorrow than we are today.

**RECOMMENDATION:** Accept as Information pending budget work sessions and public hearings.

**POTENTIAL MOTION:** "I move to accept the recommended budget as information pending the budget work sessions and public hearings."

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Reviewed by Department Director

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Reviewed by City Manager



# City of Marco Island Florida

City Manager's Budget Message

July 20, 2009

*"Holding the Line"*

The Honorable City Council  
City of Marco Island, Florida  
50 Bald Eagle Drive  
Marco Island, Florida 34145

Gentlemen:

We are pleased to present the draft Annual Budget for Fiscal Year 2010. Much more than an accounting or control measure, the annual budget is City Council's most comprehensive expression of policy, and is prepared based on the direction of City Council during the year, at the annual goal-setting session, and in the work sessions leading to this presentation. The budget as presented is balanced and covers budgets for all of the basic services.

The budget theme is "Holding the Line," and reflects the emphasis on maintaining existing service levels with the same level of tax revenues – not the same tax rate – as adopted last year. The strategy to control spending and to balance the budget is outlined throughout the budget, and includes the following steps:

- o Financial restructuring, with financing of capital projects over the life of the project, and developing an asset depreciation system;
- o A freeze on expenditures at the FY2009 level where possible;
- o Review of the use of contracted versus in-house employees for providing services;
- o A freeze on cost of living and merit salary increases; and
- o Holding vacant a number of positions and continuing the delay of hiring of replacement employees.

The residents and businesses have invested in good government and better services, and one standard of good government is that we plan for the future while we maintain our present investment in facilities and people. This budget conservatively continues that emphasis on maintenance, stewardship, planning and improvement, and allows us – always – to be better tomorrow than we are today.

The message is somewhat lengthy, but provides critical and comprehensive information on the budget in two sections. The overview provides a quick and easily understood snapshot of the budget and spending priorities, and the revenue and departmental summaries provide the details and depth on specific proposals. This year the departmental sections also include budget-at-a-glance sheets for an easy summary of the funding issues moving forward in each department.

## **INTRODUCTION AND OVERVIEW**

### **CITY COUNCIL GOALS**

The budget continues the emphasis on quality services in a lean organization, and generally emphasizes maintenance of the present streets, services and infrastructure of the City without expansion. We attempt to reach a balance between needs and expectations and to accomplish the vision of City Council and the seven goals adopted for the City organization this Fiscal Year:

1. Identify appropriate "Green Initiatives" for the City to pursue.
2. Identify City buildings and facilities in current and future need of repair and replacement.
3. Identify desired levels of service and associated costs.
4. Formalize professional development plans as part of the annual evaluation process for all employees.
5. Ensure continued protection of natural resources (water, beaches, wetlands, species, etc.).
6. Develop a strategy for Island leadership with local and regional boards.
7. Develop alternative revenue sources.

Budget development is also based on a number of economic and organizational assumptions shaped by the environment and the issues facing the community, as summarized below.

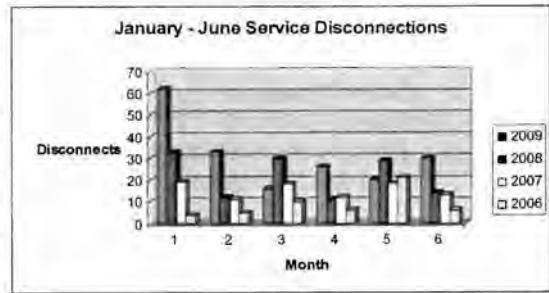
### **TRENDS AND ECONOMIC OUTLOOK**

Marco Island serves a population statistically different from the population in Collier County and in Florida, with older residents, higher education levels, and higher per capita and household incomes. This difference has resulted in a community with an expectation of quality services and less of an emphasis on schools and recreational services. The Island may be changing and although the new census is not complete, many residents comment on the growing number of families with school-age children on the Island. The schools and educational needs on Marco Island continue to change, along with a growing emphasis on recreational facilities and programs aimed toward the youth.

The local and national economies have also changed, and this change results in declining revenues during a period in which services are needed most. Local government services are often in greatest demand in a weak economy, and many cities find that there is a corresponding increase in demand for police, recreation and library services (provided by the County) as financial resources decline. The City tracks a number of financial indicators, both local and national, and a brief review of lagging indicators provides a snapshot of the Marco Island economy:

- o Home sales have been uncertain, and property values continue to decline. Marco Island may be somewhat insulated from housing issues experienced in other parts of the country, as many of the properties in foreclosure are investment properties instead of owner-occupied homes, but interest rates are down, impacting the income of a number of residents, and short-sales, foreclosures and reduced income potential continue to impact the property owners on the Island.

- Utility system late payments and cut-offs remain high. The Finance Department reports that, although disconnections are often inconsistent, disconnections have trended up over the past two years. In January and February of 2009 disconnections were almost double the rate of the previous year. A period of high disconnections may not in itself be unusual, and may simply indicate frequent rental turnover. This data is monitored by the City for trends and information.



- Another indicator is the number of accounts that are slow in paying. Between January and June of 2009, the number of accounts exceeding 30 days to pay was approximately 17% higher than in 2008. This information may also be an indicator of economic difficulties, or may reflect a lagging rental market in the community. This data is monitored by the City for trends and information.

### THE CONSOLIDATED BUDGET

The issues facing the local and national economy support the development of a conservative budget, with little expansion in services or projects. Overall the combined budget for the City is as follows:

Description - Revenues	FY 2009 Total	FY 2010 Total
General Fund Operations	\$16,374,800	\$17,030,724
Water/Sewer Utility	72,977,912	47,631,913
Capital Projects	3,387,600	14,890,000
Debt Service Fund	2,661,917	3,614,650
Building Services	1,506,863	1,154,418
Electric Franchise	1,422,000	-
Recreation Enterprise	417,621	404,230
Self-Insurance Fund	1,413,033	1,467,550
Hideaway Beach Tax District	2,949,300	\$3,307,252
Net Use of (Deposit to) Cash	(5,700,702)	-
<b>Total</b>	<b>\$97,410,344</b>	<b>\$89,500,737</b>

### GENERAL FUND BUDGET HIGHLIGHTS

Greater detail is provided in the Revenue and Departmental Summaries of this Message, but in brief:

- Revenues maintain current service levels, plus extraordinary expenses.
- Expenditures are limited:
  - Salary increases generally have not been funded.
  - Limited staff changes, with 3 new positions, an upgrade to an existing position, and bringing in-house the landscaping services now provided under contract:
    - Addition of a staff accountant and budget analyst in Finance.
    - An administrative assistant or Code Clerk in Code Compliance.

- iii. Upgrade the environmental services specialist to full-time status.
- iv. Creation of a landscape crew to bring contract landscaping in Parks and Recreation in-house.
- c. Operations and maintenance expenses remain frozen at the FY 2009 level, with very limited exceptions.
- d. Funding continues for community events.
- e. Finances are restructured in this budget.
  - i. Funding for capital projects is linked to the life of the asset.
  - ii. An asset depreciation account is under development for replacement and repair of capital assets.

**UTILITIES FUND BUDGET HIGHLIGHTS**

Greater detail is provided in the Budget Summary section of this Message, but in brief:

1. The utility rate increase under discussion has been budgeted.
2. Expenses emphasize maintenance without expansion.
  - a. Funding for a Maintenance Mechanic has been added to serve the growing number of lift stations.
  - b. Several CIP projects have been deferred and no new CIP projects have been budgeted.

**REVENUE AND DEPARTMENTAL SUMMARIES**

**REVENUES**

The new budget has been developed below both the Spending Cap and the maximum millage rate adopted by City Council, with an ad valorem property tax rate of 1.75 mils. Property values in the City have declined by about 10.4%, as estimated by Collier County, and the State of Florida has reduced the revenues from sales and gasoline taxes collected locally and shared with local governments by 8.6% or \$190,000. The City also receives a distribution, based on population, of Collier County’s one-half percent local option sales tax. This is our second largest revenue source and is projected to be 7.8% below last year due to the poor economy and increases in total Collier County population. In addition, interest income has been reduced by \$100,000 based on lower interest rates.

**AD VALOREM RATE FOR GENERAL FUND**

Ad valorem property taxes continue to be the major financing source for operations of the City’s General Fund, and property taxes represent 77% of total General Fund revenues; more importantly, that one source has represented in recent years almost all of our revenue increases. Since 1994, owners of homesteaded properties have been protected against increases in the tax valuations of their homes by the “Save Our Homes” constitutional amendment. That amendment limits the annual



increase in tax valuations of homesteaded properties to the lower of 3% or the rate of inflation. For this budget year, the State has determined the rate of inflation for this purpose to be 0.001% (one-tenth of one percent).

The allocation of property taxes for property owners in Marco Island changed with incorporation and over the past 10 years. Before incorporation city services were provided through a Municipal Services District administered through Collier County, and the millage rate for a City resident included the fire district and MSTU taxes plus County, school district, water management district, and related taxes. In 2009 the City's tax rate is 14% of the total taxes paid on property on Marco Island. The property tax rate history, including the adopted millage rate for the year 2008 (Fiscal Year 2008-09) is as follows:

CITY OF MARCO ISLAND, FLORIDA										
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS										
Fiscal Year Ended	Direct					South FL	Water	Big	Collier	TOTAL LEVY
	City Operating	City Debt Service	Collier County Operating	Collier School Board	Mosquito Control	Water Mgmt.	Water Pollution Control	Cypress Basin	Collier County Other	
1999	2.1112	--	3.5510	8.5100	0.1953	0.2840	0.0413	0.2780	--	14.9708
2000	1.6500	--	3.5058	7.7600	0.1923	0.2840	0.0355	0.2780	--	13.7056
2001	1.5087	--	3.5028	7.7220	0.1748	0.2840	0.0445	0.2780	--	13.5148
2002	1.7437	--	3.8772	7.2310	0.1465	0.2840	0.0420	0.2425	--	13.5669
2003	1.6900	--	3.8772	6.9110	0.1167	0.2840	0.0347	0.2425	--	13.1561
2004	1.6200	--	3.8772	6.5240	0.1051	0.2840	0.0347	0.2425	0.2500	12.9375
2005	1.5400	0.0460	3.8772	6.2200	0.0962	0.2840	0.0347	0.2425	0.2500	12.5906
2006	1.2925	0.0950	3.8772	5.9730	0.0830	0.2840	0.0347	0.2425	0.2500	12.1319
2007	1.2445	0.0736	3.7290	5.5250	0.0680	0.2840	0.0320	0.2425	0.2500	11.4486
2008	1.2048	0.0785	3.1469	5.3510	0.0635	0.2549	0.0280	0.2265	0.3742	10.7283
2009	1.3917	0.0849	3.2969	4.9090	0.0635	0.2549	0.0293	0.2265	0.2329	10.4896

Today, residents in the Marco Island area, outside of the City limits, receive limited services and pay for fire district and municipal service districts with higher taxes than paid by City residents for the full range of City services.

**EXPENDITURES**

Spending has remained conservative again this year, and is within the Spending Cap.

**THE SPENDING CAP**

The Spending Cap for Fiscal Year 2009 was \$19,305,700. With the 3% annual increase and the cost of living increase (C.O.L.A. at October 2008) of 5.8% allowed by City Charter, the Spending Cap for Fiscal Year 2010 has been determined to be \$21,038,194. The recommended budget for Fiscal Year 2010 is \$494,420 lower than the Spending Cap.

This is the second year that the budget is below the maximum spending cap. The 2-year cumulative loss with maximum spending cap expenses equals \$1,075,031.

The 5.8% C.O.L.A. increase is based on the Federal Government Cost of Living Index for the twelve months ending October 2008. Budget policy is to use the 12-month change in the index for the year preceding the date of preparation of the annual budget.

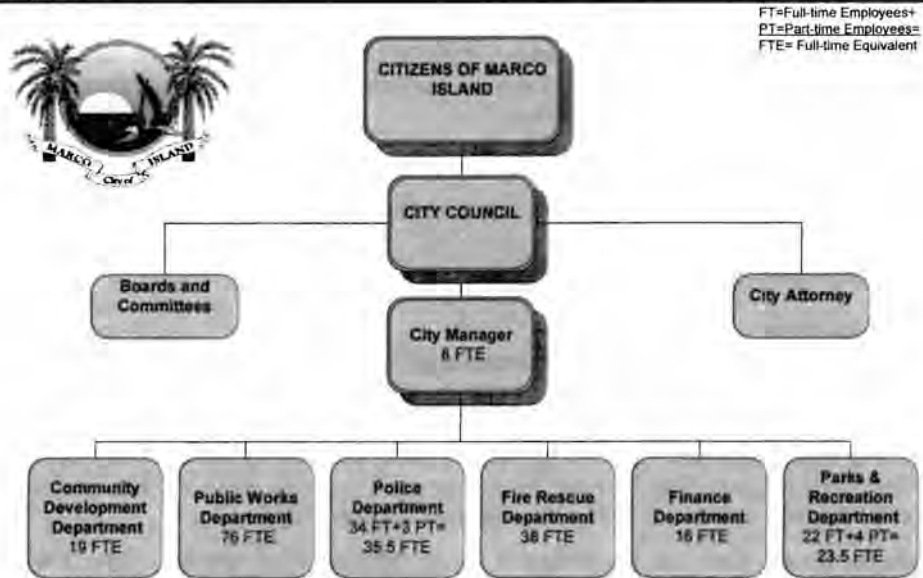
**PERSONNEL**

The General Fund budget for Fiscal Year 2010 includes total personnel services costs of \$12,502,675, including salaries, overtime, social security, retirement, and benefits. Personnel services account for 66% of General Fund expenditures, before transfers in. This budgeted amount is based on the following assumptions:

1. No allowance or increase to employee wages has been budgeted. Wages and benefits for union members of the Police Benevolent Association and the International Association of Firefighters are negotiated, and an annual reopener for wages is included in both contracts. The police contract is based on calendar year and salary raises for a limited number of covered police employees have been budgeted for the first quarter of the new fiscal year (October-December).
2. Although health insurance costs are expected to rise, the rebate on health insurance in 2009 will be applied against the new rates to avoid an increase in health insurance expense.
3. Vacant positions remain unfilled.
4. Non-critical training has not been funded in the past, and has been reduced.
5. Cross-training has been emphasized, and employees fill a number of functions.
6. Administrative staff has been restructured to reduce overtime and temporary help.

**City of Marco Island Organization Chart**

**City of Marco Island Organizational Chart – 213 FT + 7 PT = 216 FTE**  
Revised, July 13, 2009





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## BUDGET SUMMARY BY DEPARTMENT

### LEGISLATIVE

The City Council is the legislative body for the City, establishing policy and direction for the City organization. Primary changes in the budget include:

- Minor changes throughout and a reduction in office supplies based on historically low expenses.

### COMMUNITY DEVELOPMENT

The Community Development Department has a broad mission, with regulation and support of development and construction; short-term and long-range planning; Code Enforcement; and the City's Geographical Information System (GIS). Changes in the budget and operations include the following:

- **BUILDING SERVICES** –The Building Services Division provides permitting and inspection services for construction and development, and the services of this division are paid for out of the fees collected. Changes in the economy have resulted in a continuing high number of permits and inspections processed but decreased revenues, as most permits are presently issued for smaller specific home improvements. The Division accumulated a reserve during times of high building activity, and despite reduced staffing and expenses, this reserve is being drawn down to maintain a core permitting department. At the current rate of approximately \$485,000 per year of expenses beyond revenues, and unless permitting activity picks up, this Division will be substantially reduced over the next two years or require General Fund assistance. Further proposals to reduce losses are under review. For the upcoming FY2010 budget the following changes are necessary:

- One (1) permit clerk is expected to be transferred to a new position in Code Compliance, thus leaving two (2) permit clerk positions vacant. Other options are under review at this time to achieve equivalent savings.



- The Department is considering both layoffs and furloughs (unpaid time off) to reduce expenses from reserves.
- **CODE COMPLIANCE** - The Code Compliance Division is responsible for the enforcement of codes and ordinances that directly impact the appearance and public welfare of the community:
  - The budget includes one additional position in Code Compliance, with an administrative assistant / Code Clerk to support officers working in the field.

- o **COMMUNITY DEVELOPMENT** - The Community Development Division provides overall administration and many of the specialized services of the department. Two of the issues shaping this budget include the following:
  - The Town Center redevelopment plan continues to move forward, and the City's efforts over the next several years will change to focus on this "center city" development. In addition to the redevelopment plan, this budget includes replacement of the Smokehouse Bay bridges and continues the work on the Veterans' Community Park, both critical features in the redevelopment efforts.
  - City staff monitors and enforces environmental standards, and this budget includes an upgrade of the environmental specialist position to full-time status.

**EXECUTIVE**

The City Manager is responsible to City Council for the administration of all City affairs by providing sound policy recommendations, leadership, and management of all departmental activities. The primary budget changes include the following:

- o Upgrade to the CodeRed automated alerting system to allow unlimited use.
- o Funding of a bi-annual community survey.
- o The Information Technology budget has been increased to cover the cost of software licenses not previously renewed as well as upgrades to network switches.
- o Scanning software.
- o Pre-wiring of community room for hurricane staging/relocations.

**FINANCE**

The primary function of the Finance Department is to oversee the receiving, disbursement, and safekeeping of the City's financial resources. Budget changes include the following:

- o A staff accountant and a budget analyst have been added to strengthen internal controls and to meet the recommendations of the Forensic Audit.
- o As called for in the forensic audit, replacement of the software system has been budgeted through the CIP process.
- o The electric franchise agreement with Lee County Electric Co-operative (LCEC) is projected to terminate at the end of September 2009.
- o Funding has been provided for Arbitrage Rebates, Disclosure Statements, and the Other Post-Employment Benefits (OPEB) actuarial study.

**FIRE-RESCUE DEPARTMENT**

The Fire-Rescue Department provides fire suppression and life safety services, and augments emergency medical services. Changes in the budget and operations include the following:

- o The primary change is with the employer retirement contributions to the Fire Pension Fund (Section 175) retirement system, due to the actuarial requirements. The budget includes an increase of \$125,000 associated with this increase. Additionally, as required by generally accepted accounting principals, the State's contribution has been reflected as both an income and an expense. This amount is \$73,975.
- o The contributions for the Florida Retirement System (FRS) actually decreased for the upcoming year by \$53,000.

### **GENERAL GOVERNMENT**

The General Government Department is used to account for those expenses that are not allocated to individual departments. Changes in the budget and operations include the following:

- o Creation of a Council conference room within the community room for work sessions.
- o City Council contingency funding has been continued at \$142,482.
- o The Retirement Reserve has been funded at \$150,000.
- o A certification/skills-based incentive is funded at \$50,000.
- o Liability insurance costs have increased by 10%, or \$86,050.

### **LEGAL COUNSEL – CITY ATTORNEY**

The City Attorney serves as the chief legal counsel for the City. City Council and the City Attorney negotiated a level of service arrangement with the City Attorney last fiscal year, based on a retainer agreement. The budget has been maintained at the same level.

### **PARKS & RECREATION DEPARTMENT**

The Parks and Recreation Department works to enhance the quality of life for Marco Island residents and visitors by providing high quality leisure and recreational programs and facilities for athletics, the arts, socialization, and life-long learning experiences. Changes in the budget and operations include the following:

- o **RECREATION** – Master plans and operations continue to move forward:
  - The master plans for both Mackle Park and Veterans' Community Park have been developed and adopted by City Council, and as the economy changes both parks will need funding and champions through one or more public referendums. Funding is included in the CIP to support infrastructure changes to make both parks more usable for the near term.
  - The budget continues funding for YMCA swim lessons, and this has been increased to cover the \$18,000 billed by the YMCA. The competitive community grants are continued at \$40,000, and the recreation programs have been continued but modified to meet changing needs.
- o **PARKS MAINTENANCE** – The Parks Maintenance Division maintains six of the seven park properties owned by the City of Marco Island. In 2008 and 2009 the City improved and developed fields at Mackle Park and Veterans' Community Park, and with this additional responsibility the budget has increased by \$45,980 for the cost of pesticides, chemicals and water.
- o **BEAUTIFICATION** - Prior to incorporation, maintenance of right-of-way medians was funded by the Marco Island Beautification MSTU approved by referendum with a maximum of 0.25 mills. In 1998, management of beautification funds was transferred from Collier County to the City. For the past 11 years, most maintenance services have been outsourced to private contractors with a landscape architect on retainer to provide consulting services. The budget now recommends bringing these landscaping services in-house, and in doing so incorporates the following:

- The City will staff and equip a landscape crew, with 1 new supervisor and 4 new maintenance workers, at no additional cost. This crew is proposed for three reasons:
    - The City has added and expanded fields at Winterberry, Mackle and Veterans' Parks, and the crew will control or reduce future costs created by the addition of new fields and facilities.
    - This will also allow the City to control or reduce the cost for parkway maintenance and landscaping.
    - This addition will also enhance the City's ability to respond to emergency clearing and cleanup.
  - The Division will also accept responsibility for landscaping of all City Utility lift stations and sites, and accept funding from the City's Utilities Division.
  - The City is working with Collier County for the City to provide irrigation water and to maintain the landscape islands on CR 951, between the Jolley Bridge and McIlvain Bay.
- *RECREATION ENTERPRISE FUND* – The Recreation Enterprise Fund was created to segregate programs funded by user fees and charges and operated on a break even basis. The Racquet Center has been combined in this Fund to bring all concessions and self-supporting programs under a single enterprise funds and to recognize the ups-and-downs of these business activities. The activities and events at the Racquet Center are increasing, but revenues are projected to fall below expenses over the next few years, as memberships and tennis lessons are subject to fluctuations in the economy and disposable income. The shortfall will be covered by the reserves in the Recreation Enterprise Fund.

***POLICE DEPARTMENT***

The Police Department is responsible for providing protection of persons and property, the preservation of public peace and order, and the enforcement of the laws of the City and the State of Florida. Changes in the budget and operations include the following:

- An increase of \$155,000 associated with changes to employer contributions with the City retirement system, based on the system actuarial study.
- Replacement of two high mileage vehicles.

Additionally, as required by generally accepted accounting principles, the state's contribution has been reflected as an income and an expense of \$153,675.

***PUBLIC WORKS DEPARTMENT***

Public Works is responsible for the utilities and the bricks-and-mortar aspects of City government. Utilities are included as an enterprise section in the next section of this message, and changes in the General Fund budget and operations include the following:

- *STREETS AND DRAINAGE* - The primary function of the Public Works Department is to maintain roads, bridges, sidewalks, and public rights-of-way, including landscaped medians, storm drainage system, and the transportation system, including Island waterways. Budget highlights and changes include the following:
  - The cost for electricity for streetlights reflects an estimated 6% increase.

- The budget includes battery back-up at the primary signalized intersections.
- The truck in use for maintenance of the Suntree Filters is not strong enough to accommodate the boom and special equipment for the job, and will be replaced by a heavy duty truck. The existing lighter truck will be reused and replace a former police sedan. The sedan will be sold.
- Street signs have been increased by \$15,000 to replace missing signs.
- A beach parking lot is proposed to provide parking for one of the City's beach access walkways and to improve business parking near Winterberry and Collier Boulevards. The budget is proposed for leasing and improvement of a lot at a cost of \$150,000.

### **GENERAL FUND CAPITAL PROJECTS AND IMPROVEMENTS**

This year's Capital Improvements Program (CIP) budget reflects a number of significant changes from the current capital program.

The recommendation included in the budget follows the recommendation of the Financial Planning Committee to link the funding of improvements to the lifespan of the improvement with debt financing instead of pay-as-you-go or cash financing. The City's Spending Cap limits expenditures and creates a financial environment in which the City may have adequate revenues for operations, but the spending spikes created by capital needs forces a constant reevaluation of whether the City will maintain services or invest in capital improvements. Marco Island is, in many ways, a community that has grown to the limits of anticipated major development, and with only 2,000 vacant lots remaining throughout the City, the City can reasonably project capital needs for the next few decades. The use of a rolling infrastructure improvement process allows the City to plan for and fund capital projects on a scheduled basis. Through the use of debt financing of projects the spending stream can be leveled over future years to accommodate needs within the Cap.

The change from cash financing makes possible a balanced budget, within the Spending Cap while maintaining an aggressive capital maintenance program. This step will require that the City adopt a process of debt financing for critical capital infrastructures, and the budget includes the first projection of \$22.5 million in capital projects to be funded over the next five years. The fundamental concept with the use of this process is that as the first bonds are retired or reduced, and as the City's capacity to add projects grows, other projects will be identified and funded in this same manner.

The projects listed in the CIP primarily focus on maintenance of existing infrastructure, with replacement and repair of bridges, road surfaces, and drainage lines. The list also includes renovation of fire stations, construction of a maintenance shed to allow the City to move Public Works equipment out of Mackle Park, and purchase of financial system software, all phased over five years and through 2 separate bond issues.

The Council has discussed sending major parks and recreational projects to a public referendum for approval. If the Council elects to send major park improvement projects, such as implementation of the master plans for Mackle Park and Veterans' Community Park, to voter referendum these referendums could be scheduled.

## **UTILITIES FUND**

Utilities are financed through water and sewer fees and by bond covenant are required to be self-supporting – property taxes and the General Fund do not support utility expenses. The City is both maintaining and actively expanding the water and sewer system, and this work is reflected in the commitments and expenses again this year. The City's initial purchase of the Florida Water Services System required debt-financing, and the rate analysis with the purchase of the system indicated that the City will need to continue to receive at least the same rates levied by Florida Water. In brief:

1. **Utility rates are projected to increase.** With the City's purchase of the water and wastewater utility in November 2003, City Council promised the residents that there would be no rate increases, other than those caused by inflation, for a period of five years. The original rate study performed when the City purchased the utility noted that major upgrades required to the utility system would require rate increases after the end of the five-year period. The City has met and exceeded that commitment, recommending only inflationary or cost of living (COLA) increases to rates through 6 fiscal years, through the current budget for fiscal year 2009. There have also been a number of commitments made for all of the customers of the system to pay the portion of the STRP that impacts residents citywide, and the bond issue under discussion for the upcoming fiscal year highlights these commitments. This budget does include a rate increase to support these needs and commitments.

The rate study is structured to keep the system sustainable and to meet the following commitments:

- a. Upgrade of Wastewater Treatment Plant: Expanding the plant from the existing 3.5 million gallons per day (MGD) to 5.0 MGD, with an associated upgrade to bioreactor (MBR) technology to remain within the existing site and purchase of an emergency generator, will be financed through the bond issue and paid by all customers via a rate increase – \$23 million.
- b. Reduction in Sewer Assessments: City Council has made a commitment to new sewer customers that they should not have to pay for the upgrades, noted above, to the existing aged wastewater treatment plant. To allow the use of the same monthly sewer fee schedule for all customers, including debt service to repay the \$23 million in upgrade costs, each sewer assessment has been reduced by the amount of \$2,758. This amount represents the net present value of monthly payments by new sewer customers for debt service. City Council approved the issuance of \$11 million in short-term financing to fund the \$2,758 reduction in sewer assessments for neighborhoods from the beginning of the STRP through 2009 neighborhood construction. This portion of the bond issue is to be repaid from the existing 8% rate surcharge – \$11 million.
- c. Commitment for Street Overlays: This funds an overlay of neighborhood streets at the end of each neighborhood's central sewer construction through 2009. This portion of the bond issue is to be repaid from the existing 6% rate surcharge.
- d. Debt Service Reserves: Establish a fully funded debt service reserve for both the 2003 bonds and the new 2009 bonds, now necessary with the failure of the bond insurance companies to maintain AAA ratings.

**Rates**

The rate increase needed, as proposed by the rate study, is divided into the inflationary increase (COLA) to maintain the operations of the utility and the increases needed to support the additional debt:

Fiscal Year 2010	COLA	plus	7.2% Bond rate increase
Fiscal Year 2011	COLA	plus	8.0% Bond rate increase
Fiscal Year 2012	COLA	plus	5.0% Bond rate increase
Fiscal Year 2013	COLA	plus	5.0% Bond rate increase
Fiscal Year 2014	COLA	plus	No rate increase projected.

Future increases have been projected conservatively, and will be proposed for adoption in each of the future years. The assumptions behind these rate changes include large increases in the costs of electricity and chemicals and moderate earnings on investments.

- 2. **Expenses emphasize maintenance without expansion.** Work continues on the STRP system, but generally the emphasis is on maintenance and replacement. The Department includes both a Capital Improvement Program (CIP) and replacement of smaller equipment.

The budget includes the following specific changes:

- a. The addition of a Maintenance Mechanic to serve the growing number of lift stations.
- b. Continued funding of renewal and replacement and capital reserve funds, with substantial use in the current fiscal year.
- c. Capital projects include repair, renewal and replacement, but do not include major upgrades or expansions.

Water pressure problems exist in areas around the City and below San Marco Road, creating both an inconvenience with the use of second-story bathrooms and a continued safety issue with low pressure impacting flow to support fire suppression. This budget does not address the planned water storage tank anticipated to be part of the solution at this time.

**HIDEAWAY BEACH FUND**

In 2003, voters in the Hideaway Beach neighborhood voted to tax themselves by establishing a special taxing district as the financing mechanism for beach renourishment. The taxing district subsequently raised \$2.9 million for renourishment and the Collier County Tourist Development Council (TDC) contributed \$2.4 million for T-groin construction. The disappearance of Coconut Island has exposed a section of beach to rapid erosion, requiring a second phase of the renourishment project with additional T-groins and sand for beach protection. The T-groins in this second phase of the project are expected to be funded in the amount of \$1.5 million by County-collected Tourist Taxes, and the taxing district will pay for the sand renourishment under the same arrangement as Phase I. The tax levy in the Hideaway Beach District is increased to 2.6 mils in this budget, the legal maximum, to fund this Phase II project, and the taxing district previously requested and received approval for a short-term loan

from the City to implement Phase II. To date this loan has not been drawn against, pending completion of the permitting process.

Property values in Hideaway Beach have declined by 13.3%, and the millage rate reflects the maximum allowable millage rate of 2.6 mils to cover the cost of sand and beach improvements. Declining values and tax revenues appear to be adequate to meet the bond requirements for the both the first bond issue and the City's loan to the District for the 2008 T-groin expansions.

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**CONCLUSION**

This budget message should offer insights into the operation and management of the City government of Marco Island. Any such substantial policy document requires the leadership and assistance of a number of teams and individuals, and our thanks go to a dedicated Council, interested and involved residents, and the professionalism and energetic support of a great City staff.

It is a pleasure to serve this community.

Sincerely,



Steven T. Thompson  
City Manager





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# City of Marco Island

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**AGENDA**  
**FY2010 BUDGET**  
**Special-called Meeting**  
August 12, 2009 - 9:00 a.m. - 12:00 Noon  
Community Room  
51 Bald Eagle Drive \* Marco Island, Florida

**Chairman:** Robert J. Popoff  
**City Council:** Frank R. Recker, Ted Forcht, Jerry Gibson  
Chuck Kiester, William D. Trotter, Wayne Waldack  
**City Manager:** Steven T. Thompson

**City Clerk:** Laura Litzan

**City Attorney:** Alan L. Gabriel, Esquire

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## I. BUDGET REVIEW

*City Manager Steven T. Thompson*

- a. Recap of Budget Issues*
- b. Use of Electric Undergrounding Funds*

## II. PUBLIC COMMENT

## III. ADJOURN

We encourage our citizens to participate in the governing of Marco Island. Public comments are appreciated. We respectfully ask our citizens to be courteous, and to respect the rights of others to petition City Council and express their opinions. We also ask that Public comment be limited to four minutes.



## **CITY OF MARCO ISLAND**

50 BALD EAGLE DRIVE  
MARCO ISLAND, FL 34145  
PHONE: 239-389-5000  
FAX: 239-389-4359

### **MEMORANDUM**

Date: August 13, 2009  
To: Chairman Popoff and City Councilors  
From: Steven T. Thompson, City Manager  
Re: FY 2010 Budget Changes

City Council reviewed and tentatively resolved a number of issues during the August 12<sup>th</sup> budget work session concerning the FY2010 budget, leading into the public hearings in September. In this memo we review the changes that generally appeared to receive consensus support by City Council, and unless there are further changes these changes will be brought forward as amendments to the budget during the budget process.

#### **CAPITAL EQUIPMENT AND SERVICES**

City Council reviewed the overall services and equipment contained in the budget, and tentatively has approved the attached list of capital equipment and services, under the column "Approved Expenses." The items deleted from the budget are listed in the adjacent column under "Deleted Expenses." City Council discussed a number of issues, and within these discussions concluded the following:

- The City would continue to maintain the CodeRED® System for reimbursed emergencies, but otherwise we have deleted the expansion of this system.
- The expense for the Skills-based Incentives was reduced from \$50,000 to \$10,000, with the balance available to fund both a volunteer luncheon and an employee awards luncheon.
- Fireworks for the 4<sup>th</sup> of July event have been deleted, but City Council indicated that the City may be willing to contribute up to \$15,000 if the event is hosted by volunteers.
- Two employees in the Finance Department were approved, with the direction that one position could be filled, without further review by City Council, after the first six (6) months of the fiscal year.
- Beach parking was deleted, but City Council is interested in options that would allow the provision of paid parking that would be self-supporting.

City Council also approved \$108,000 in additions to the budget, including:

- GIS licenses;
- Funding of a crossing guard;
- ADG training;
- First lease interest payment on the fire truck; and
- The loan concerning the development of a dog park.

City Council did not approve the purchase of the parcel on Winterberry Drive recommended by the Beautification Committee.

Under these headings and with these decisions, the City Council approved \$811,109 in projects and deleted \$510,000 in projects.

### **CAPITAL CONSTRUCTION AND MAINTENANCE**

City Council generally agreed to the policy recommended by the Financial Planning Committee to link the funding of an asset closer to the life of the asset, for the use of an effective debt policy for critical infrastructure.

The concept behind the financing plan is to finance the projects through two or more bond issues over the next five years. During discussion, City Council members suggested that the City continue to look at the availability of lines of credit or other funding opportunities that would allow the City to avoid holding large cash balances for projects in advance of actual construction. City staff will review the availability of lines of credit, bonds, and the funding of projects within the current fiscal year with funds available. City Council approved the modified and attached list entitled "Capital Construction and Maintenance" for fiscal year 2010 with changes.

In brief, the changes approved by City Council included moving the first year of the design of the Smokehouse Bridge Project to fiscal year 2011, and the improvements to both the Veterans' Park campus and the Racquet Center to fiscal year 2011. The impact on the bridge is to push design back to 2011 and 2012, with the first year of construction scheduled to begin in fiscal year 2013.

With the decision to delay design of the Smokehouse Bridge to fiscal year 2011, this does leave the status of the bridge somewhat open to interpretation, and the staff understanding of the path forward for the Smokehouse Bay Bridge is as follows:

- The current competitive process will continue to move forward as presently outlined, leading to a presentation on the public comments for City Council on September 21, 2009.
- During or following the meeting of September 21<sup>st</sup>, City Council will select a design concept, and over the next 12 months the selected engineering firm will only move forward with the development of a design concept, using the \$100,000 in funds budgeted in fiscal year 2009. This will allow the City and the designer to hold public

hearings on different features to be included in the selected design, including the baywalk concept.

- Funding for the final design will be considered by City Council in next year's budget process (FY2011), with actual design potentially starting in October of 2010.

#### **THE IMPACT ON PROPERTY TAX RATES**

The budget changes and reductions will impact the budget. The combination of changes to the budget results in an overall reduction in spending of \$402,000 with a potential lower tax rate of 1.7046. Combined with the earlier recommended level of spending below the cap of \$494,420, this additional spending reduction would bring the City below the Spending Cap by \$896,692. In order to mitigate the impact of the Spending Cap on future budgets, City Council has discussed retaining the millage rate of 1.75 mills as, as initially proposed by the City Manager, with the use of the \$402,000 targeted to building the City's emergency reserves.

#### **ELECTRIC FRANCHISE FEE**

City Council also discussed the use of funds collected and unspent with the current 3.6% electric franchise fee. During the City Council discussion of August 3, 2009, Council voted to terminate the fee at the end of the fiscal year (September 30). During the August 12<sup>th</sup> budget work session, City Council directed that the unspent funds are to be placed in the capital contingency fund for other uses to be determined later. Dr. Trotter agreed to the transfer of the \$1,115,000 available plus the earlier LCEC payment for use of the right of way on Bald Eagle to the CIP Contingency account on the condition that a portion of the funds will be used for undergrounding of electric lines presently over Veterans' Community Park. The Chairman suggested that City Council discuss this on August 17, and this topic could be either added to the agenda or discussed under Council comments.

This memo is based on the staff understanding of the budget changes discussed by City Council, and if this does not match Council intent please let me know and we will make sure that these are carried forward for City Council discussion. Unless there are further changes or a need for further discussion, these changes will be brought forward to the public hearings in September, and included as recommended amendments to the draft budget at the conclusion of the process.

Sincerely



Steven T. Thompson  
City Manager

**City of Marco Island**  
**FY2010 - Capital Equipment and New Services**

<u>GENERAL FUND</u>		<u>Approved</u>	<u>Deleted</u>
<u>Dept</u>		<u>Expenses</u>	<u>Expenses</u>
CD	Iguana Abatement	\$ 15,000	
	Incr from PT to FT Environmental Specialist	\$ 36,005	
Code	Incr one Code Clerk	\$ 66,294	
	Incr Mowing/Pool maint due to increase in demand	\$ 30,000	
Exec/IT	Incr Code Red (incr from \$8k to \$12k)		\$ 12,000
	Community survey		\$ 15,000
	Required software licenses	\$ 78,000	
	Scanning software		\$ 70,000
	Community room wiring		\$ 27,000
Gen Gov	Conf Room for workshops		\$ 30,000
	Automated agenda		\$ 40,000
	Skills based incentives/Award Luncheons	\$ 10,000	\$ 40,000
	4th of July event		\$ 42,000
Finance	Incr two staff - Accountant & Budget Analyst	\$ 127,310	\$ 40,000
	Required OPEB actuarial study	\$ 12,000	
	Incr Utility Billing remittance software	\$ 10,000	
Fire	Fire equipment purchases	\$ 77,500	
Parks	Community Grants from GF (was Recr Fund in FY09)	\$ 40,000	
	Incr Parks Maint/Beautification-chemicals, water, field	\$ 46,000	
	Recr equipment purchases	\$ 22,500	
	Additional work due to Interlocal agreement-Collier Cty		
	Add 5 EE for Landscape crew instead of contractors		
Police	Replace two patrol vehicles	\$ 75,000	
	Police equipment purchases	\$ 22,500	
Streets	Replace truck	\$ 20,000	
	Battery backup at 4 intersections		\$ 44,000
	Street signs/banners	\$ 15,000	
	Beach parking		\$ 150,000
<b>SUBTOTAL GENERAL FUND</b>		<b>\$ 703,109</b>	<b>\$ 510,000</b>
Additions	GIS Licenses	\$ 25,000	
	Crossing Guard	\$ 10,000	
	ADG Training	\$ 18,000	
	Fire Lease Payment	\$ 30,000	
	Dog Park Loan	\$ 25,000	
	Winterberry Parcel		<u>\$ 150,000</u>
	Subtotal	\$ 108,000	\$ 150,000
	<b>Total</b>	<b>\$ 811,109</b>	<b>\$ 660,000</b>
<b>UTILITIES FUND</b>			
	Add one Maint Worker	\$ 52,877	
	Pickup Truck for new Maint Worker	\$ 30,000	
<b>SUBTOTAL UTILITIES FUND</b>		<b>\$ 82,877</b>	

8/13/2009 2:54 PM

**Capital Construction Maintenance Fund  
Fiscal Year 2010**

Updated 8/13/2009

<b>Bond issue</b>	<b>FISCAL YEAR</b>	
<b>PROJECT DESCRIPTION</b>	<b>#1</b>	
	<b>2010</b>	
North Collier Boulevard	\$	300,000
North Collier Boulevard #2	\$	150,000
6th Avenue / Yellowbird		
Smokehouse Bridge		
Amazon Alley Parking and Drainage		
Bald Eagle Resurface		
Swallow Avenue	\$	400,000
Public Works Maintenance Bldg.	\$	250,000
Fire Station #51		
Fire Station #50		
Finance Software		
Veterans' Park Campus		
Mackle Park	\$	250,000
Racquet Center		
Hernando Bridge		
<b>Subtotal</b>	<b>\$</b>	<b>1,350,000</b>
<b>Annual (Budgeted 2010)</b>		
Drainage	\$	400,000
Streets	\$	500,000
Bike Paths	\$	100,000
Match for CDBG Sidewalk Grant	\$	21,100
Match funds for Grants	\$	20,900
<b>Subtotal</b>	<b>\$</b>	<b>1,042,000</b>
<b>CIP Contingency/Carry Fwd</b>		
Hernando Br.	\$	350,000
SCBA	\$	275,000
<b>Subtotal</b>	<b>\$</b>	<b>625,000</b>

*Capital Construction and Maintenance Fund  
5 Year Plan  
Fiscal Years 2010 - 2014*

Updated 8/13/2009

	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FIVE-YEAR
Bond issue	#1				#2	
PROJECT DESCRIPTION	2010	2011	2012	2013	2014	TOTAL
North Collier Boulevard	300,000	400,000				700,000
North Collier Boulevard #2	150,000	700,000	1,150,000			2,000,000
6th Avenue / Yellowbird					400,000	400,000
Smokehouse Bridge		750,000	750,000	4,800,000	8,300,000	14,600,000
Amazon Alley Parking and Drainage		400,000				400,000
Bald Eagle Resurface					250,000	250,000
Swallow Avenue	400,000					400,000
Public Works Maintenance Bldg.	250,000					250,000
Fire Station #51		500,000				500,000
Fire Station #50					1,000,000	1,000,000
Finance Software		500,000				500,000
Veterans' Park Campus		1,000,000				1,000,000
Mackle Park	250,000					250,000
Racquet Center		250,000				250,000
Hernando Bridge						-
						-
<b>TOTAL</b>	<b>1,350,000</b>	<b>4,500,000</b>	<b>1,900,000</b>	<b>4,800,000</b>	<b>9,950,000</b>	<b>22,500,000</b>
From Bond # 1	1,350,000	4,500,000	1,900,000			7,750,000
From Bond # 2				4,800,000	9,950,000	14,750,000
	Issue \$12M & allow Interest to cover \$550k bal					
					Issue \$10M bonds in FY2014	
<b>Annual (Budgeted 2010)</b>				<b>Not Funded to Date</b>		
Drainage	400,000			San Marco / Healthwood Drive SW		475,000
Streets	500,000			Swallow Drive (major) SW		1,050,000
Bike Paths	100,000			Bald Eagle Turn Lane		475,000
Match for CDBG Sidewalk Grant	\$ 21,100			Bald Eagle Street Lights		380,000
Match funds for Grants	\$ 20,900			Total not funded		2,380,000
<b>Subtotal</b>	<b>\$ 1,042,000</b>					
Use CIP cash in FY10 and earmark \$1M Collier Cty for FY11 thru 14						
<b>CIP Contingency/Carry Fwd</b>						
Hernando Br.	350,000					
SCBA	275,000					
<b>Total CIP/Carry Fwd</b>	<b>625,000</b>					
<b>Referendum</b>						
Mackle Park			12,000,000			
Veterans' Park			12,000,000			
<b>Total referendum</b>			<b>24,000,000</b>			



## REQUEST FOR CITY COUNCIL CONSIDERATION

Meeting Date: September 8, 2009

Agenda Item: 3(A)(1)

Prepared By: Patricia Bliss, Finance Director

Date: August 26, 2009

Business: Ordinance

Department: Finance

Subject: Public Hearing and First Reading of Millage Ordinance  
City of Marco Island

### **BACKGROUND:**

City Council is requested to consider on first reading a total of four separate ordinances for the 2010 budget. This request outlines the first ordinance with adoption of the millage rate for the City of Marco Island.

Section 200.065, Florida Statutes, governs the budget adoption process. The Truth in Millage ("TRIM") statute establishes a detailed time line and approval process that includes the requirement for two public hearings held in the month of September and separate ordinances for establishing tax levies and approval of annual budgets.

In order to be in compliance with the TRIM regulations, the Council is required to take four separate actions in a specified order. At all the public hearings, the public may speak and ask questions before the Council adopt any measures. Council must adopt a millage rate before it adopts a budget. The millage rate and budget must be adopted by separate votes at the advertised hearing. The final millage rate at the second hearing cannot exceed the tentatively adopted millage rate.

**Historically, the City has set the millage rate on first reading based on the maximum rate as submitted to Collier County. Thus the millage rate on first reading is at 1.85 mils for City operations and 0.10 mils for City voted debt service while the budget as prepared and submitted tonight is at 1.75 mils for City operations and 0.0955 mils for City voted debt service. Any change approved by City Council will be reflected upon second reading.**

At the hearing, before the adoption of the millage levy ordinances, the following must be announced:

1. The name of the principal taxing authority is City of Marco Island, Florida.
2. The current year aggregate rolled-back rate is 1.6518 mils.
3. The percentage of increase over the aggregate rolled-back rate is 15.73 percent.
4. The millage rate to be levied is 1.8500 mils for City of Marco Island operations and 0.1000 mils for City voted debt service for a total of 1.9500 mils.
5. The City has a dependent special district and the Board of Supervisors of the Hideaway Beach Special Taxing District has recommended a tax levy of 1.2302 mils for district operations and 1.3698 mils for district voted debt service for a total of 2.6000 mils.



**FUNDING SOURCE / FISCAL IMPACT:**

The fiscal year 2009-2010 budgets are presented in balance and in full compliance with the City's existing Spending Cap policies, and the millage rate of 1.75 will support the budget as discussed and with the budget amendments discussed by City Council.

**RECOMMENDATION:**

Conduct public hearings required by TRIM regulations and approve ordinances adopting tax levy millage rates on first reading. The millage rate included in the potential motion is based on the maximum millage rate at 1.85 mills plus the voted debt service millage of 0.10. If City Council elects to adopt a lower rate, the rate to be considered at second reading can be no higher than the rate approved on first reading.

The budget is shaped around a millage rate of 1.75 mills plus 0.0955 for voted debt service, and these numbers or others can be substituted in the motion below.

**POTENTIAL MOTION:**

"I move approval of the ordinance authorizing the tax levy and an adopted millage rate of 1.85 mills for City operations and 0.10 mills for City voted debt service for the City of Marco Island, exclusive of dependent taxing districts, on first reading."



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Reviewed by Department Director



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Reviewed by City Manager

**ORDINANCE 09-**

**AN ORDINANCE DETERMINING AND FIXING THE 2009 TAX LEVY AND MILLAGE RATE FOR THE CITY OF MARCO ISLAND, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2009 AND ENDING SEPTEMBER 30, 2010, FOR THE PURPOSE OF PROVIDING SUFFICIENT FUNDS FOR THE GENERAL FUND OPERATIONS AND TO PAY INTEREST ON AND PROVIDE FOR THE RETIREMENT OF DEBT APPROVED BY VOTER REFERENDUM; PROVIDING FOR INCORPORATION, CONFLICT AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the 2009 Tax Assessment Roll for the City of Marco Island has been prepared, equalized and certified, showing:

Total Taxable Value of Real and Personal Property: \$9,326,970,565

**WHEREAS**, Florida statutes section 200.065 requires rolled-back data to be presented in aggregate with the City of Marco Island and Hideaway Beach Special Taxing District

**NOW, THEREFORE**, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MARCO ISLAND, FLORIDA:

**Sec. 1.** That the operating tax levy and millage rate for the City of Marco Island, exclusive of Dependent Taxing Districts, hereby is fixed and determined to be 1.8500 mils.

**Sec. 2.** That the voted debt service millage rate for the City of Marco Island, exclusive of Dependent Taxing Districts, hereby is fixed and determined to be 0.1000 mils.

**Sec. 3.** That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and findings of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

Total General Fund Operations	1.8500 mils	\$16,392,150
Voted Debt Service	0.1000 mils	\$ 886,062

**Sec. 4.** The current year's aggregate rolled-back rate is 1.6518 mils. The increase in the aggregate millage rate from the aggregate rolled-back rate is 15.73 percent.

**Sec. 5. Incorporation, Conflict, and Severability.**

- A. It is the intention of the City Council and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances of the City of Marco Island, Florida, and that the sections of this Ordinance may be renumbered or re-lettered and that the word "ordinance" may be changed to "section", "article" or other appropriate word.
- B. All sections or parts of sections of the Marco Island City Code of Ordinances, all City of Marco Island resolutions or parts of resolutions made applicable by City Charter in conflict herewith are hereby repealed to the extent of such conflict.
- C. If any word, phrase, clause, subsection or section of this Ordinance is for any reason held unconstitutional or invalid by any court of competent jurisdiction, the invalidity thereof shall not affect the validity of any remaining portions of this Ordinance.

**Sec. 6. Effective Date.**

This Ordinance shall take effect immediately upon adoption at second reading.

First Reading (tentatively adopted) passed in open and regular session through roll call vote by the City Council of the City of Marco Island, Florida, this \_\_\_\_ day of September 2009.

Second Reading passed in open and regular session through roll call vote by the City Council of the City of Marco Island, Florida, this \_\_\_\_ day of September 2009.

Attest:

CITY OF MARCO ISLAND, FLORIDA

\_\_\_\_\_  
Laura Litzan, City Clerk

BY: \_\_\_\_\_  
Robert J. Popoff, Chairman

Approved as to form and  
legal sufficiency:

\_\_\_\_\_  
Alan L. Gabriel, City Attorney



## REQUEST FOR CITY COUNCIL CONSIDERATION

**Meeting Date: September 8, 2009**

Agenda Item: 3(A)(3)

Prepared By: Patricia Bliss, Finance Director

Date: August 26, 2009

Business: Ordinance

Department: Finance

Subject: Public Hearing and First Reading of Budget Ordinance  
City of Marco Island

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### **BACKGROUND:**

This is the third of the required ordinances in the budget adoption process, with first reading approval of the City budget. The budget is presented as a separate document for consideration by City Council, and following the budget work session of August 12, 2009, City Council tentatively agreed to the budget amendments summarized in the attached memo.

Section 200.065, Florida Statutes, governs the budget adoption process. The Truth in Millage ("TRIM") statute establishes a detailed time line and approval process that includes the requirement for two public hearings held in the month of September and separate ordinances for approval of annual budgets. In order to be in compliance with the TRIM regulations, the Council is required to take separate actions in a specified order. At all the public hearings, the public may speak and ask questions before the Council adopts any measures. Before Council adopts a budget, it must first have adopted a millage rate.

### **FUNDING SOURCE / FISCAL IMPACT:**

The fiscal year 2009-2010 budgets are presented in balance and in full compliance with the City's existing Spending Cap policies.

### **RECOMMENDATION:**

Conduct public hearings required by TRIM regulations and approve ordinances adopting the final budgets on first reading.

### **POTENTIAL MOTION:**

**Budget Ordinance** - "I move approval of the ordinance adopting the final budget for the City of Marco Island, with the amendments as included in the attached memorandum and as further modified by City Council, exclusive of dependent taxing districts, on first reading."

Reviewed by Department Director

Reviewed by City Manager

**Exhibit "A" to Appropriations Ordinance  
Annual Budget for the City of Marco Island, Florida  
for the Fiscal Year 2009 - 2010**

	General Fund	Debt Service Fund	Capital Projects Fund	Building Services Fund	Utility Fund	Recreation Funds	Self-Insurance Fund	Total Budget
<b>Estimated Reserve</b>								
<b>Balances</b>	\$ 5,320,538	\$ -	\$ 1,848,134	\$ 1,383,586	\$ 8,296,378	\$ 80,347	\$ 288,938	\$ 17,217,921
<b>REVENUES:</b>								
Ad Valorem Property Taxes	15,506,085	846,189	-	-	-	-	-	16,352,274
Other Revenues	4,533,100	-	14,025,000	670,000	47,631,913	329,500	-	67,189,513
Interfund transfers	-	2,768,461	1,042,000	-	-	-	1,413,033	5,223,494
<b>TOTAL REVENUES:</b>	\$ 20,039,185	\$ 3,614,650	\$ 15,067,000	\$ 670,000	\$ 47,631,913	\$ 329,500	\$ 1,413,033	\$ 88,765,281
<b>TOTAL AVAILABLE:</b>	\$ 25,359,723	\$ 3,614,650	\$ 16,915,134	\$ 2,053,586	\$ 55,928,291	\$ 409,847	\$ 1,701,971	\$ 105,983,202
<b>APPROPRIATIONS:</b>								
General Government	3,977,603	-	-	-	-	-	-	3,977,603
Community Development	918,789	-	-	-	-	-	-	918,789
Police Services	4,397,503	-	-	-	-	-	-	4,397,503
Fire/Rescue	4,682,035	-	-	-	-	-	-	4,682,035
Parks & Recreation	2,220,445	-	-	-	-	-	-	2,220,445
Public Works	1,838,120	-	-	-	-	-	-	1,838,120
Interfund transfers	3,493,259	-	1,000,000	67,287	662,948	-	-	5,223,494
Less: Admin Allocation	(1,488,569)	-	-	-	-	-	-	(1,488,569)
Debt Service	-	3,614,650	-	-	10,169,796	-	-	13,784,446
Capital Projects	-	-	14,692,000	-	23,263,172	-	-	37,955,172
Operating Expenditures	-	-	-	1,087,131	13,535,997	404,230	1,467,550	16,494,908
<b>APPROPRIATION TOTALS</b>	\$ 20,039,185	\$ 3,614,650	\$ 15,692,000	\$ 1,154,418	\$ 47,631,913	\$ 404,230	\$ 1,467,550	\$ 90,003,946
<b>RESERVES</b>	5,320,538	-	1,223,134	899,168	8,296,378	5,617	234,421	15,979,256
<b>Appropriations &amp; Reserve Balances</b>	\$ 25,359,723	\$ 3,614,650	\$ 16,915,134	\$ 2,053,586	\$ 55,928,291	\$ 409,847	\$ 1,701,971	\$ 105,983,202



## REQUEST FOR CITY COUNCIL CONSIDERATION

Meeting Date: September 21, 2009

Agenda Item: 3(A)(3)

Prepared By: Patricia Bliss, Director

Date: September 9, 2009

Business: Ordinance – 2<sup>nd</sup> Reading & Public Hearing

Department: Finance

Subject: Ordinance Adopting the Final Budget for the City of Marco Island for Fiscal Year 2010

### **BACKGROUND:**

City Council has given first reading approval of the budget ordinance for the City of Marco Island, exclusive of the Hideaway Beach Taxing District. For City Council consideration, this is 2<sup>nd</sup> reading consideration and public hearing on the budget ordinance.

The budget is a priority-setting process, and the combination of the Spending Cap, the State restriction on property rate changes, and the reliance on the property tax as the City's primary source of revenue results in a system in which future years are severely impacted by the proposed budget. This budget addresses issues for the coming fiscal year, including major bridges, projects and services, and there are other equally important projects under review for consideration in future years. In addition to these there are a number of critical major projects yet to be developed for funding in upcoming years, including General Fund and Utilities projects impacting fire flow and hydrant locations. Over the next few months the results of the City's study on this issue will be available and reviewed with City Council for FY2011, including possible construction in the FY2010 and subsequent STRP districts. This issue is also briefly addressed in the millage rate memorandum, and the millage rate adopted for FY2010 directly impacts or limits the City's ability to adopt a millage rate and utility rates to address this and other issues in future years.

The priorities for the upcoming FY 2010 have been reviewed by City Council, and following the budget work session of August 12, 2009, City Council tentatively agreed to a number of budget amendments incorporated into the budget on first reading. There are important further changes as discussed by City Council. The millage rate adopted on first reading was lowered from the recommended budget from 1.75 to 1.70 mils, and the result of this rate reduction requires a reduction in spending of \$443,028. The budget document as recommended for second reading eliminates the transfer to reserves of \$402,000 that was previously achieved with substantial reductions throughout the City organization. In addition, funds have been further eliminated in operational expenses, and the following expenses previously recommended have either been funded in the current budget or deleted from the budget:

Police	All-Terrain Vehicle (beach patrol)	\$ 9,000
Fire	Thermal Imager	\$14,000
Parks	Beautification	\$18,028

In addition, and incorporated into this discussion, is the issue of bringing landscape services in-house for the new fiscal year. This change from contractual to in-house services does not impact the total dollars budgeted. A separate analysis on this issue is attached with this agenda sheet on this issue.

Furthermore, a modification has been made to increase the budget up to the maximum spending cap. The proposal is the creation of an Equipment Replacement Account in the amount of \$1,518,062. Undesignated fund balance will be used as the revenue source. At this time staff has not identified specific expenditures to be made from this reserve account and in the upcoming year the concept and expenses will be reviewed and developed with City Council. In general, an Equipment Replacement Account is used to provide for the replacement of major equipment (ie: vehicles and computers) and major facility maintenance component programs (ie: air conditioners, flooring, and roofing) of items already in inventory. Justification of the continued necessity for the item and a five-year projection will be made prior to a recommendation for expenditure.

Section 200.065, Florida Statutes, governs the budget adoption process. The Truth in Millage ("TRIM") statute establishes a detailed time line and approval process that includes the requirement for two public hearings held in the month of September and separate ordinances for approval of annual budgets. In order to be in compliance with the TRIM regulations, the Council is required to take separate actions in a specified order. At all the public hearings, the public may speak and ask questions before the Council adopts any measures. Before Council adopts a budget, it must first have adopted a millage rate.

**FUNDING SOURCE / FISCAL IMPACT:**

The fiscal year 2009-2010 budgets are presented in balance and in full compliance with the City's existing Spending Cap policies.

**RECOMMENDATION:**

Conduct public hearings required by TRIM regulations and approve ordinances adopting the final budgets on second reading.

**POTENTIAL MOTION:**

"I move approval of the ordinance adopting the final budget for the City of Marco Island, with the amendments as included in the attached memorandum and as further modified by City Council, exclusive of dependent taxing districts, on second and final reading."



Reviewed by Department Director



Reviewed by City Manager



## **CITY OF MARCO ISLAND**

50 BALD EAGLE DRIVE  
MARCO ISLAND, FL 34145  
PHONE: 239-389-5000  
FAX: 239-389-4359

### **MEMORANDUM**

Date: September 10, 2009  
To: Steven T. Thompson, City Manager  
From: Bryan Milk, Parks & Recreation Director  
Re: In House Landscape Services versus Contractor Services

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#### **Background Information:**

Since incorporating, the City has carried out the Beautification Division's landscape maintenance responsibilities exclusively through maintenance contractors. Prior to incorporation, Collier County also provided these services through landscape contractors.

For the FY10 budget process, the Parks and Recreation Department is providing City Council with the option of continuing with contracted services for beautification services and, a second option of hiring City staff to perform the same functions.

The Beautification Division is managed by the Parks and Recreation Department. Operational responsibilities include the maintenance of all planted medians throughout the City, maintenance of all City-planted roadside trees, and maintenance of bridges and monuments. A map of these areas is attached.

If the Beautification Division proceeds with in-house operations, four (4) additional maintenance workers and one supervisor are necessary to complete these functions. The division supervisor would report to the Parks Superintendent, who serves as the primary contact for all landscape contractors. The supervisor, like the superintendent, would be a working supervisor, expected to plan daily work, supervise crews, perform repairs to and inspections of irrigation systems, and work along side maintenance workers as necessary. The working supervisor position allows the Parks Superintendent to further assist the Parks and Recreation Director with capital projects and other administrative projects. Investment in trucks, mowers, hand tools, trailers, and a continued commitment to replace equipment on a three-to-five year frequency would be required.

#### **FY10 Contractor Services Expenses:**

The original contracts awarded for landscape maintenance in 2008 provided a three-year maintenance period at a fixed cost. This means there is no COLA (or CPI) adjustments for this work until March 2011. The FY10 budget for contractor services provides \$551,700 for contracted services (includes \$92,500 for landscape maintenance of Collier Boulevard from the Jolley Bridge to McIlvane Bay Bridge); and \$179,025 for existing Beatification Division

1



staff, supplies and equipment. The FY10 budget for contractor services is \$730,725. See attached table for summary.

FY10 In House Services Expenses:

The FY10 budget for in-house services provides \$341,975 for employees; \$199,250 for operating supplies; \$109,722 for existing Beatification Division services, supplies and equipment; and \$40,000 for equipment financing. The FY10 budget for in house landscaping services is \$690,947.

Benefits for In House Landscaping Services versus Contractor Services:

- ❖ \$50,000 annual savings for staff time managing existing contractor services
- ❖ \$15,000 annual savings in irrigation/sprinkler repairs
- ❖ \$35,000 annual savings for replacement landscaping
- ❖ \$92,500 revenue from Collier County.

Staff is of the opinion that an in house landscape maintenance division will provide daily maintenance operations on-site; increase productivity; provide pride of ownership; provide emergency personnel for major storm events; provide cost savings to the City versus existing contractor services; and is unanimously supported by the Beatification Advisory Committee (BAC).

City of Marco Island  
 FY2010 Beautificaition Budget Analysis  
 In-House Staff versus Contractors

	<u>In-House City Staff</u>	<u>Contractor</u>	<u>Difference</u>
Wages and Benefits	\$ 341,975	\$ 97,225	
Professional Services	17,000	17,000	
Contractual Services	9,722	551,700	
Utilities	32,000	32,000	
Miscellaneous Lease	5,000		
Vehicle Repair and Main	7,000	7,000	
Equipment Repair and Main	3,000	-	
Miscellaneous Expense	-	1,300	
Operating Supplies:	199,250	12,000	
Concrete	1,000		
Fertilizer	26,750		
Hardware Supplies	6,000		
Herbicides/Pesticides	25,000		
Irrigation Replacement Parts	22,500		
Miscellaneous	5,000		
Mulch	40,000		
Plants/Sod	45,000		
Saws (pole, chain, hedge)	10,000		
Small hand mowers	3,000		
<u>Small tools, edgers, etc.</u>	<u>15,000</u>		
Fuel	20,000	10,000	
Uniforms	2,500	1,000	
Solid Waste	10,000	1,000	
Training	3,500	500	
Equipment Purchases (financed over five years):	40,000	-	
1.5 Ton Dump (2)	85,000		
55" cut mowers	30,000		
Spray Rigs	15,000		
Trailers	<u>20,000</u>		
<b>Totals</b>	<b><u>\$ 690,947</u></b>	<b><u>\$ 730,725</u></b>	<b><u>\$ (39,778)</u></b>

**Exhibit "A" to Appropriations Ordinance  
Annual Budget for the City of Marco Island, Florida  
for the Fiscal Year 2009 - 2010**

	General Fund	Debt Service Fund	Capital Projects Fund	Building Services Fund	Utility Fund	Recreation Funds	Equipment Replacement Fund	Self-Insurance Fund	Total Budget
<b>Estimated Reserve</b>									
<b>Balances</b>	\$ 5,320,538	\$ -	\$ 1,848,134	\$ 1,383,586	\$ 8,296,378	\$ 80,347	\$ -	\$ 288,938	\$ 17,217,921
<b>REVENUES:</b>									
Ad Valorem Property Taxes	15,063,057	846,189	-	-	-	-	-	-	15,909,246
Other Revenues	4,533,097	-	14,025,000	670,000	45,384,476	329,500	-	-	64,942,073
Interfund transfers	-	2,798,461	1,042,000	-	-	-	1,518,062	1,413,033	6,771,556
<b>TOTAL REVENUES:</b>	<b>\$ 19,596,154</b>	<b>\$ 3,644,650</b>	<b>\$ 15,067,000</b>	<b>\$ 670,000</b>	<b>\$ 45,384,476</b>	<b>\$ 329,500</b>	<b>\$ 1,518,062</b>	<b>\$ 1,413,033</b>	<b>\$ 87,622,875</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 24,916,692</b>	<b>\$ 3,644,650</b>	<b>\$ 16,915,134</b>	<b>\$ 2,053,586</b>	<b>\$ 53,680,854</b>	<b>\$ 409,847</b>	<b>\$ 1,518,062</b>	<b>\$ 1,701,971</b>	<b>\$ 104,840,796</b>
<b>APPROPRIATIONS:</b>									
General Government	3,674,603	-	-	-	-	-	-	-	3,674,603
Community Development	918,789	-	-	-	-	-	-	-	918,789
Police Services	4,398,503	-	-	-	-	-	-	-	4,398,503
Fire/Rescue	4,698,035	-	-	-	-	-	-	-	4,698,035
Parks & Recreation	2,227,417	-	-	-	-	-	-	-	2,227,417
Public Works	1,644,120	-	-	-	-	-	-	-	1,644,120
Interfund transfers	5,041,321	-	1,000,000	67,287	662,948	-	-	-	5,771,556
Less: Admin Allocation	(1,488,569)	-	-	-	-	-	-	-	(1,488,569)
Debt Service	-	3,644,650	-	-	-	-	-	-	3,644,650
Capital Projects	-	-	14,692,000	-	7,922,359	-	-	-	11,567,009
Operating Expenditures	-	-	-	1,087,131	23,263,172	404,230	1,518,062	1,467,550	37,955,172
<b>APPROPRIATION TOTALS</b>	<b>\$ 21,114,219</b>	<b>\$ 3,644,650</b>	<b>\$ 15,692,000</b>	<b>\$ 1,154,418</b>	<b>\$ 45,384,476</b>	<b>\$ 404,230</b>	<b>\$ 1,518,062</b>	<b>\$ 1,467,550</b>	<b>\$ 90,379,605</b>
<b>RESERVES</b>	<b>3,802,473</b>	<b>-</b>	<b>1,223,134</b>	<b>899,168</b>	<b>8,296,378</b>	<b>5,617</b>	<b>-</b>	<b>234,421</b>	<b>\$ 14,461,191</b>
<b>Appropriations &amp; Reserve Balances</b>	<b>\$ 24,916,692</b>	<b>\$ 3,644,650</b>	<b>\$ 16,915,134</b>	<b>\$ 2,053,586</b>	<b>\$ 53,680,854</b>	<b>\$ 409,847</b>	<b>\$ 1,518,062</b>	<b>\$ 1,701,971</b>	<b>\$ 104,840,796</b>



## REQUEST FOR CITY COUNCIL CONSIDERATION SPECIAL-CALLED MEETING

Meeting Date: September 25, 2009

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Agenda Item: Prepared By: Steven T. Thompson, City Manager  
Date: September 22, 2009  
Business: Department: City Manager  
Subject: Budget Direction for FY 2010

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### **BACKGROUND:**

During the meeting of September 21, 2009, City Council approved adoption of the budget for FY 2010 at a millage rate of 1.6518 mils, and in doing so reduced the total General Fund budget by \$427,000. Council then directed staff to return with a recommendation on reductions and deferrals in spending to accommodate the approved millage rate.

For Council's consideration, the staff is recommending that the funds to meet the reduced millage rate should be taken as follows:

Capital projects	\$250,000
Operational expenses	<u>\$177,000</u>
<b>Total</b>	<b>\$427,000</b>

There are three factors guiding the amount of funds available for the Capital Improvement Program (CIP) in this recommendation:

1. The CIP is based on a planned schedule of expenditures financed through the issuance of regular debt. With the decision to reduce funding for debt service for capital projects Council also elected to fund capital projects through an annual pay-as-you-go approach. This change reduced the capacity in the budget from \$1,350,000 for capital to \$995,000, or a reduction of \$355,000 for FY2010 due to the change in funding source.

The budget continues capital maintenance with a commitment to annual funding of approximately \$1,042,000 for recurring capital improvements. The budget also includes use of the CIP Contingency.

2. Council elected to fund the Mackle Park Phase 3 Improvements Project and defer the Hernando Bridge Repair Project, funded through the CIP Contingency. The difference in cost between the 2 projects is \$100,000 which will be added to the total funding available for the FY 2010 CIP.
3. The staff recommendation responds to the direction by City Council with a reduction in capital due to the reduced millage rate by \$250,000.

These three factors provide a net change in funding available for capital by \$505,000, retaining \$845,000 available for capital projects in FY 2010.

The staff has reviewed the capital projects and recommends the following changes, with projected listed in the deferred column shifted for consideration to FY2011 or beyond:

<u>PROJECT DESCRIPTION</u>	<u>FY 2010</u>	<u>Deferred</u>
North Collier Boulevard	\$100,000	\$200,000
North Collier Boulevard #2	\$150,000	
Swallow Avenue	\$345,000	\$55,000
Public Works Maintenance Bldg.	\$250,000	
<b>TOTAL</b>	<b>\$845,000</b>	
<b>Annual (Budgeted 2010)</b>		
Drainage	\$400,000	
Streets	\$500,000	
Bike Paths	\$100,000	
Match for CDBG Sidewalk Grant	\$21,100	
Match funds for Grants	\$20,900	
<b>Subtotal</b>	<b>\$1,042,000</b>	
<b>CIP Contingency/Carry Fwd</b>		
Mackle Park	\$250,000	\$350,000
SCBA	\$275,000	
<b>Total CIP/Carry Fwd</b>	<b>\$525,000</b>	

Recognizing that operational improvements recommended are also important but difficult in tough economic times, the operating budget will be reduced by the following to achieve the lower millage rate:

<u>Line Item Reduced or Deferred</u>	<u>Savings</u>
Increased Mowing/Code Compliance	\$12,080
Funding for Cascade System/Fire	20,000
IT Equipment	20,000
Council Contingency	50,000
Retirement	50,000
Recreation - (originally budgeted for Dog Park)	25,000
<b>TOTAL OPERATING</b>	<b>\$177,080</b>

These changes appear to meet the Council intent of reducing the budget within the Spending Cap and the adopted millage rate while maintaining service levels for the community.

**FUNDING SOURCE / FISCAL IMPACT:** Changes are included within the approved budget.

**RECOMMENDATION:** City Council briefly discussed freezing implementation of the capital program pending review of these budget-balancing amendments, and unless there are further changes anticipated with the FY2010 budget, the budget is recommended for change and implementation.

**POTENTIAL MOTION:** "I move to direct the City Manger to incorporate the budget amendments approved by City Council into the FY 2010 budget, and into the official budget re-appropriation ordinance to be presented to City Council at the end of FY 2010.

*P. Bliss*

Reviewed by Department Director

*AKQ*

Reviewed by City Manager

**Capital Construction and Maintenance Fund  
5 Year Plan  
Fiscal Years 2010 - 2014**

Updated 9/24/2009

Bond issue	FISCAL YEAR #1	FISCAL YEAR 2011	FISCAL YEAR 2012	FISCAL YEAR 2013	FISCAL YEAR #2 2014	FIVE-YEAR TOTAL
North Collier Boulevard	300,000	400,000				700,000
North Collier Boulevard #2	150,000	700,000	1,150,000			2,000,000
6th Avenue / Yellowbird					400,000	400,000
Smokehouse Bridge		750,000	750,000	4,800,000	8,300,000	14,600,000
Amazon Alley Parking and Drainage		400,000				400,000
Bald Eagle Resurface					250,000	250,000
Swallow Avenue	400,000					400,000
Public Works Maintenance Bldg.	250,000					250,000
Fire Station #51		500,000				500,000
Fire Station #50					1,000,000	1,000,000
Finance Software		500,000				500,000
Veterans' Park Campus		1,000,000				1,000,000
Mackle Park	250,000					250,000
Racquet Center		250,000				250,000
Hernando Bridge						-
<b>TOTAL</b>	<b>1,350,000</b>	<b>4,500,000</b>	<b>1,900,000</b>	<b>4,800,000</b>	<b>9,950,000</b>	<b>22,500,000</b>
From Bond # 1	1,350,000	4,500,000	1,900,000			7,750,000
From Bond # 2				4,800,000	9,950,000	14,750,000
						Issue \$12M & allow Interest to cover \$550k bal
						Issue \$10M bonds in FY2014
<b>Annual (Budgeted 2010)</b>						<b>Not Funded to Date</b>
Drainage	400,000					San Marco / Heathwood Drive SW
Streets	500,000					Swallow Drive (major) SW
Bike Paths	100,000					Bald Eagle Turn Lane
Match for CDBG Sidewalk Grant	\$ 21,100					Bald Eagle Street Lights
Match funds for Grants	\$ 20,900					Total not funded
<b>Subtotal</b>	<b>\$ 1,042,000</b>					2,380,000
Use CIP cash in FY10 and earmark \$1M Collier Cty for FY11 thru 14						
<b>CIP Contingency/Carry Fwd</b>						
Hernando Br.	350,000					
SCBA	275,000					
<b>Total CIP/Carry Fwd</b>	<b>625,000</b>					
<b>Referendum</b>						
Mackle Park			12,000,000			
Veterans' Park			12,000,000			
<b>Total referendum</b>			<b>24,000,000</b>			



# City of Marco Island



## Property Tax Rate History

**The property tax rate history, including the adopted millage rate for the year 2008 (Fiscal Year 2008-09) is as follows:**

CITY OF MARCO ISLAND, FLORIDA  
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

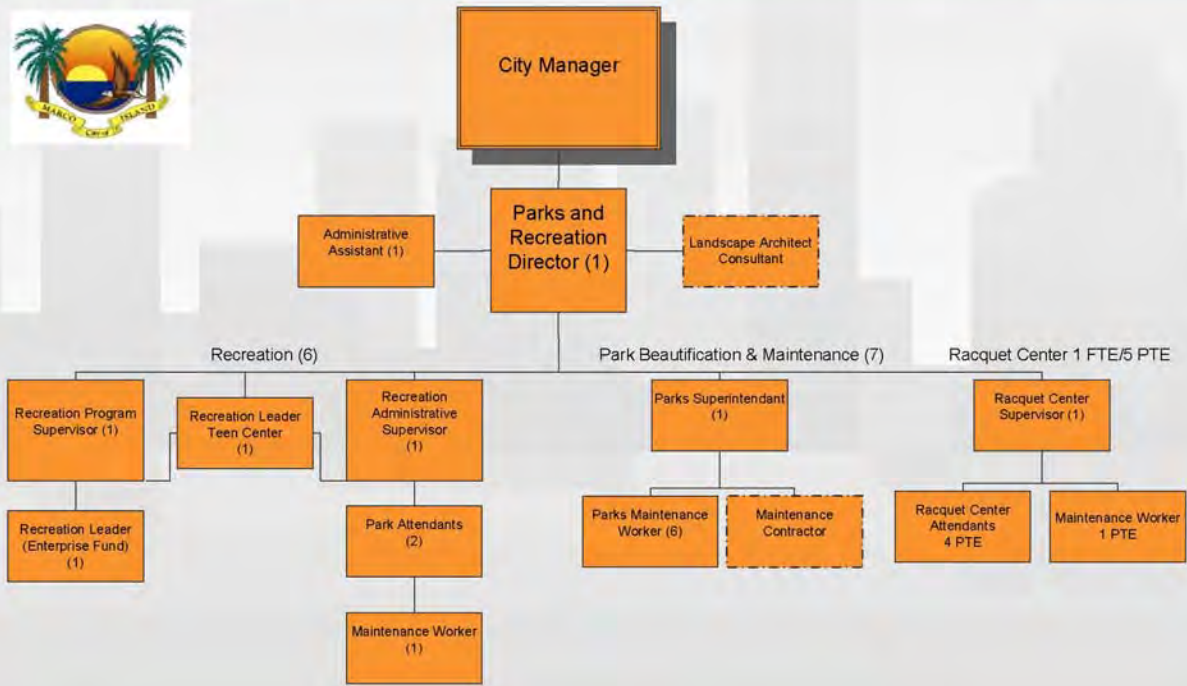
Fiscal Year Ended	Direct		Collier County Operating	Collier School Board	Mosquito Control	South FL Water Mgmt.	Water Pollution Control	Big Cypress Basin	Collier County Other	TOTAL LEVY
	City Operating	City Debt Service								
1999	2.1112	--	3.5510	8.5100	0.1953	0.2840	0.0413	0.2780	--	14.9708
2000	1.6500	--	3.5058	7.7600	0.1923	0.2840	0.0355	0.2780	--	13.7056
2001	1.5087	--	3.5028	7.7220	0.1748	0.2840	0.0445	0.2780	--	13.5148
2002	1.7437	--	3.8772	7.2310	0.1465	0.2840	0.0420	0.2425	--	13.5669
2003	1.6900	--	3.8772	6.9110	0.1167	0.2840	0.0347	0.2425	--	13.1561
2004	1.6200	--	3.8772	6.5240	0.1051	0.2840	0.0347	0.2425	0.2500	12.9375
2005	1.5400	0.0460	3.8772	6.2200	0.0962	0.2840	0.0347	0.2425	0.2500	12.5906
2006	1.2925	0.0950	3.8772	5.9730	0.0830	0.2840	0.0347	0.2425	0.2500	12.1319
2007	1.2445	0.0736	3.7290	5.5250	0.0680	0.2840	0.0320	0.2425	0.2500	11.4486
2008	1.2048	0.0785	3.1469	5.3510	0.0635	0.2549	0.0280	0.2265	0.3742	10.7283
2009	1.3917	0.0849	3.2969	4.9090	0.0635	0.2549	0.0293	0.2265	0.2329	10.4896

For purposes of comparison, the millage rate prior to incorporation was:

Description	Amount
Marco Island Fire Control District	0.8800 mils
Roads MSTU	0.1950 mils
Marco Street Lighting MSTU	0.0564 mils
Marco Beautification MSTU	0.1670 mils
Unincorporated MSTU	0.5721 mils

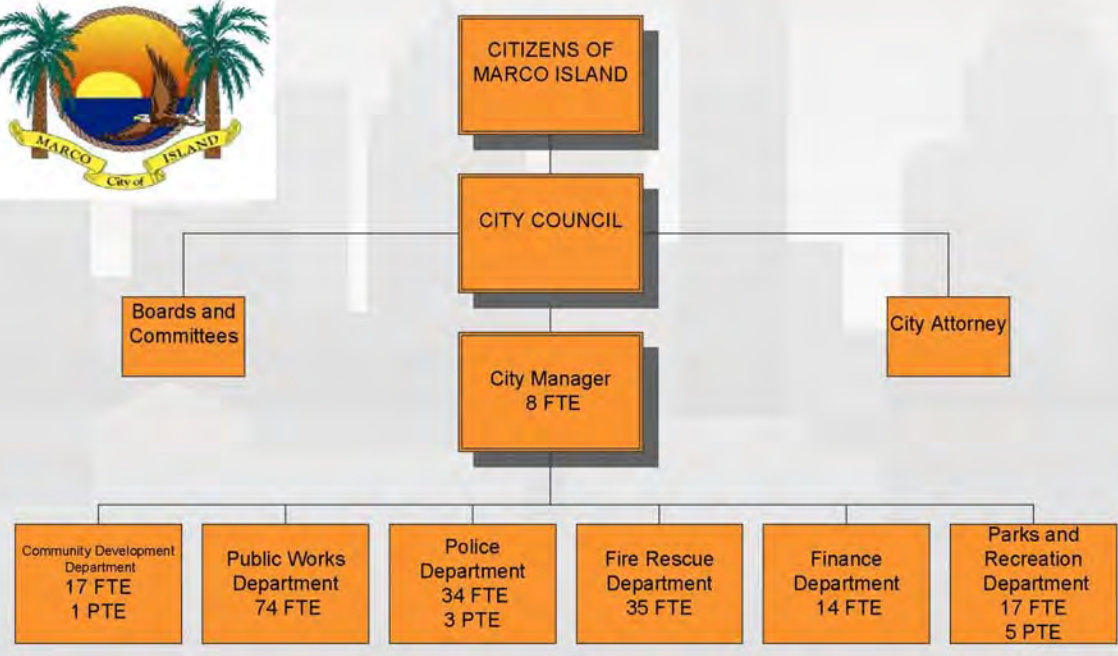
**Total Before Incorporation** **1.8705 mils**

This is compared to the Direct City Operating and Debt Service Millage Rate of 1.4766.

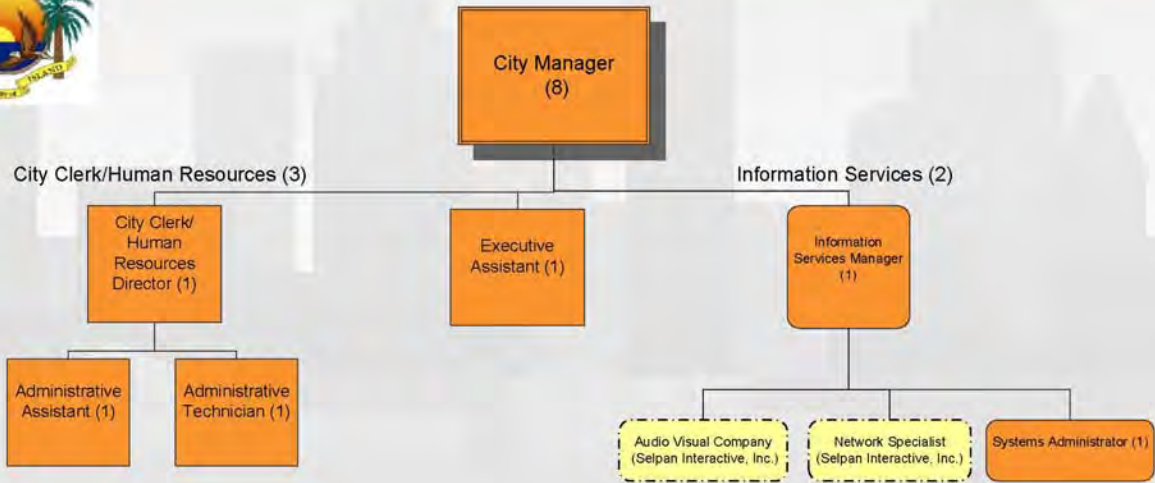


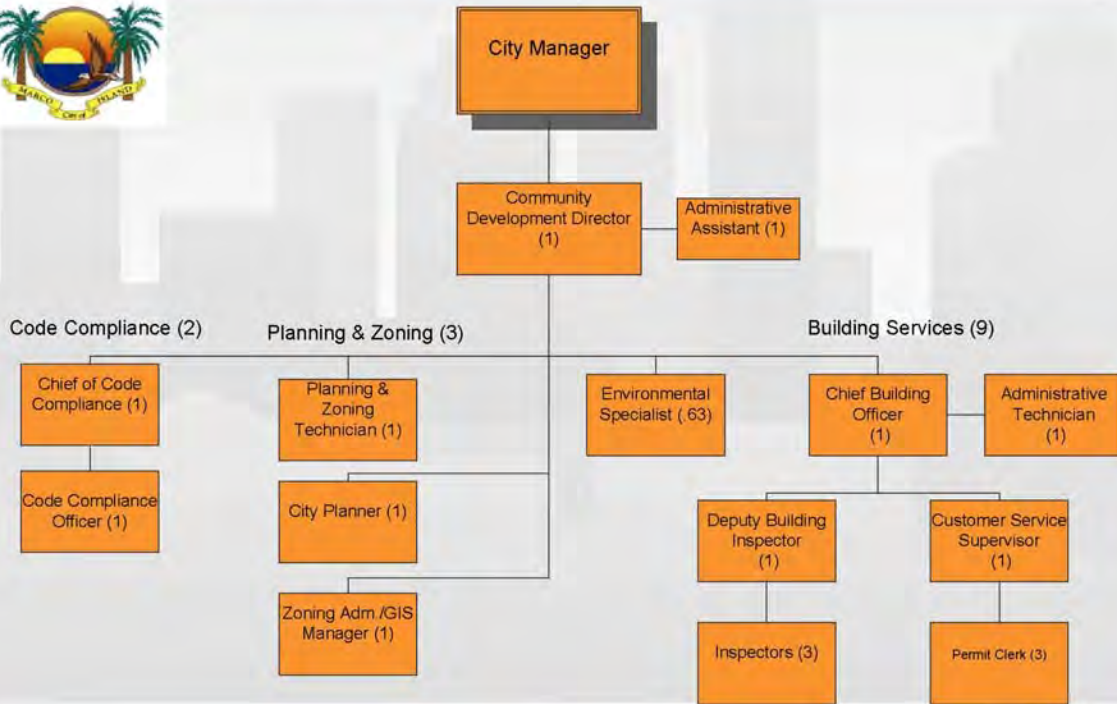


**City of Marco Island Organizational Chart – 199 FTE / 9 PTE**  
 Monday, February 22, 2010



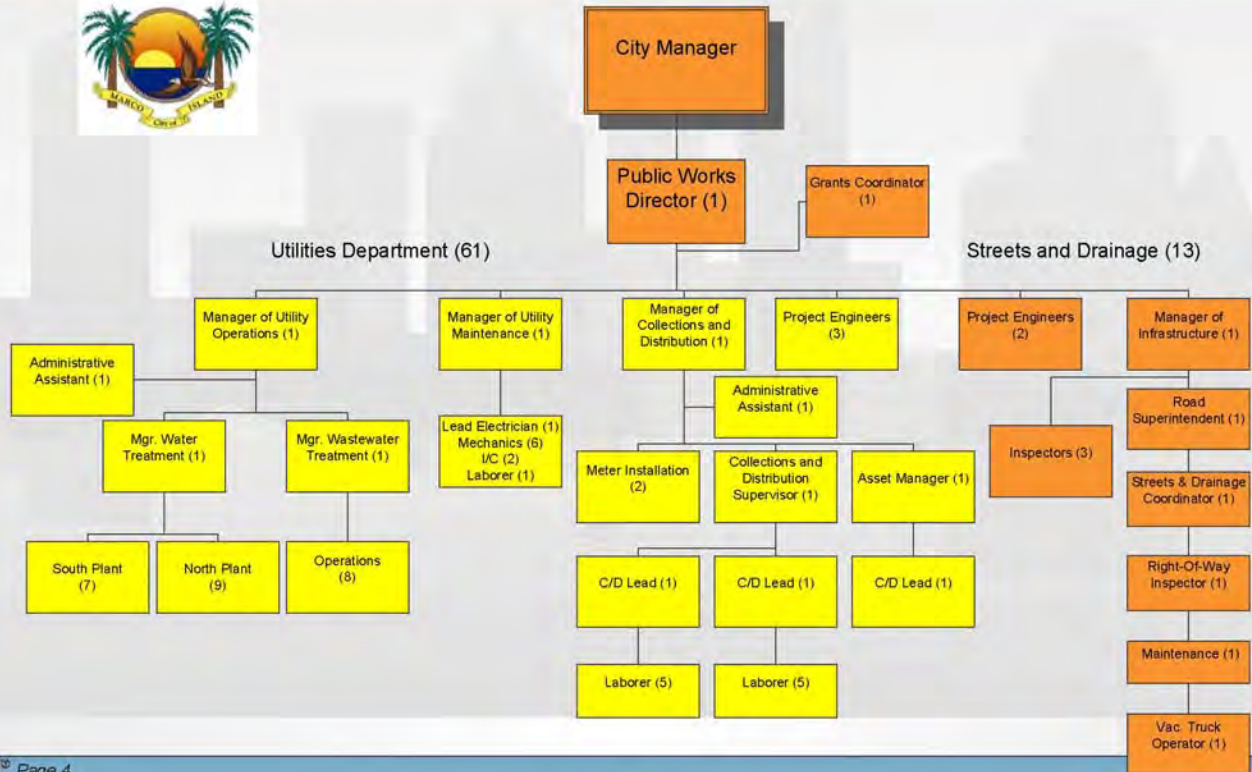
**City of Marco Island- Executive Administration – 8 FTE**  
Monday, February 22, 2010

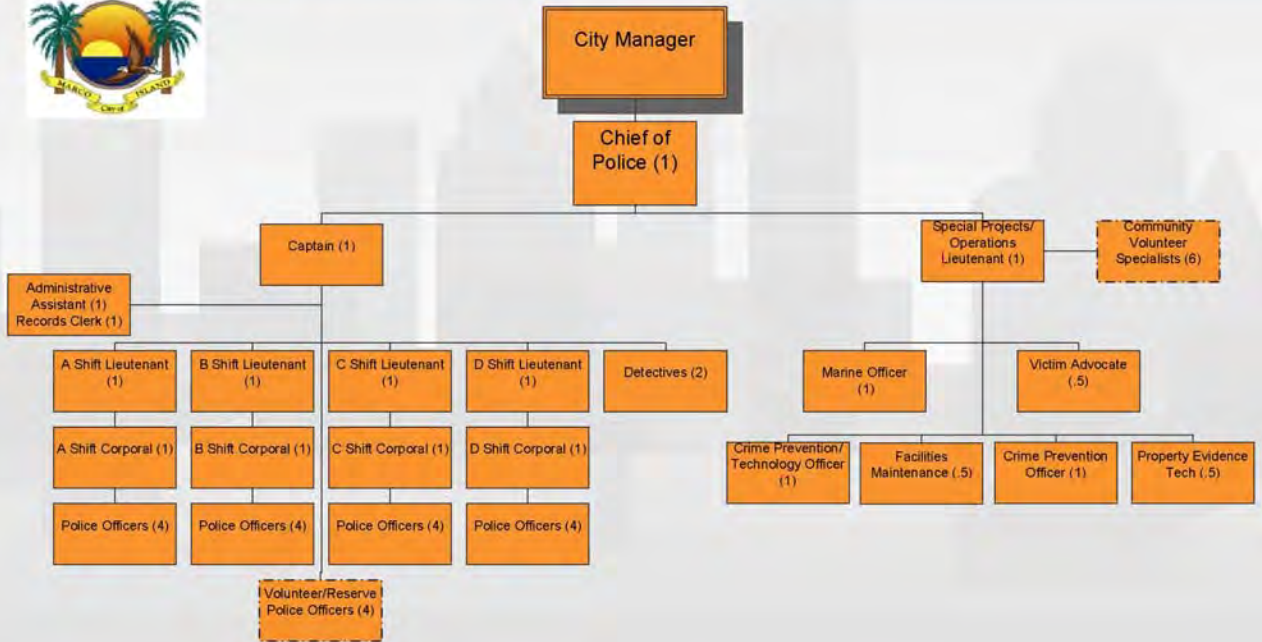


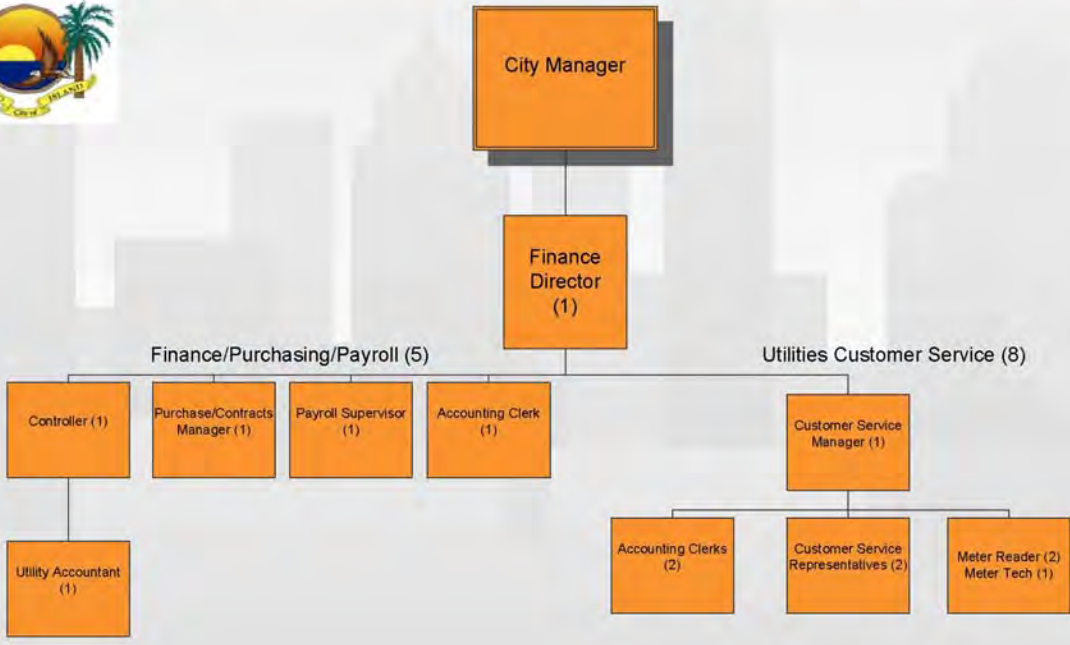


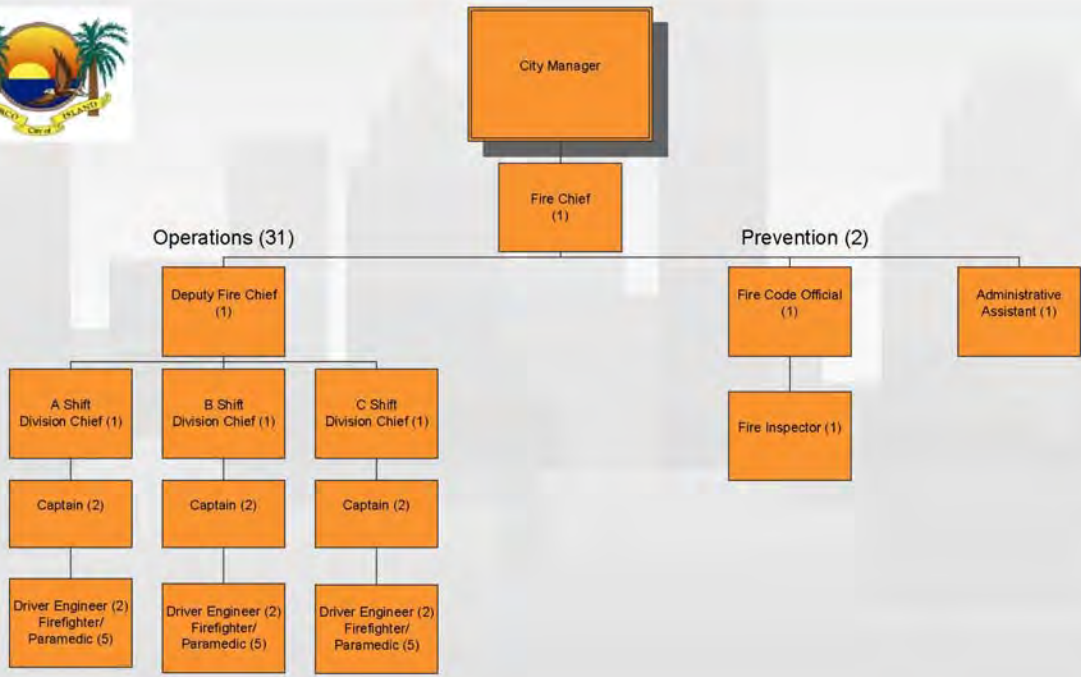
**City of Marco Island – Public Works Department – 74 FTE**

Monday, February 22, 2010











# City of Marco Island



## Employee Position Summary

	Authorized Positions 2008	Authorized Positions 2009	Authorized Positions 2010
<b>UTILITY ENTERPRISE FUND:</b>			
<b>Administration:</b>			
Utility Operations Manager	1.00	1.00	1.00
Sr. Project Manager	1.00	1.00	1.00
Sr. Project Engineer	1.00	1.00	1.00
Project Engineer	0.00	0.00	1.00
Utility Inspector	2.00	3.00	3.00
Administrative Assistant	2.00	2.00	2.00
Asset Manager	0.00	1.00	1.00
<b>Collection &amp; Distribution:</b>			
Collection / Distribution Manager	1.00	1.00	1.00
Collection / Distribution Supervisor	1.00	1.00	1.00
Meter Installers	2.00	2.00	2.00
Utility Technicians	13.00	13.00	13.00
<b>Maintenance:</b>			
Maintenance Manager	1.00	1.00	1.00
Electrician	1.00	1.00	1.00
		Added mid-year	
Process Integration Tech	0.00	1.00	1.00
Instrument / Control Tech	2.00	2.00	2.00
Utility Maintenance	7.00	7.00	8.00
<b>Water / Wastewater Plants:</b>			
Plant Supervisors	3.00	3.00	3.00
Water Operators	15.00	15.00	15.00
Wastewater Operators	8.00	8.00	8.00
<b>Total:</b>	<b>61.00</b>	<b>64.00</b>	<b>66.00</b>
<b>GRAND TOTAL</b>	<b>200.63</b>	<b>206.63</b>	<b>216.00</b>





# City of Marco Island



## Employee Position Summary

	Authorized Positions 2008	Authorized Positions 2009	Authorized Positions 2010
<b>GENERAL FUND:</b>			
<b>Executive Administration:</b>			
City Manager	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
Information Systems Manager	1.00	1.00	1.00
IT Coordinator	1.00	1.00	1.00
Systems Analyst	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00
Administrative Support	2.00	2.00	2.00
<b>Executive Total</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>
<b>Finance:</b>			
Finance Director	1.00	1.00	1.00
Comptroller	1.00	1.00	1.00
Accounting Clerks	1.00	1.00	1.00
Payroll Supervisor	1.00	1.00	1.00
Purchasing/Contracts Mgr.	1.00	1.00	1.00
Budget Analyst	0.00	0.00	1.00
Accountant	0.00	0.00	1.00
<b>Utility Customer Service:</b>			
Office Manager	1.00	1.00	1.00
Utility Accountant	1.00	1.00	1.00
Customer Service Reps	2.00	2.00	2.00
Meter Technician	1.00	1.00	1.00
Meter Reader	2.00	2.00	2.00
Accounting Clerk	2.00	2.00	2.00
<b>Finance Total</b>	<b>14.00</b>	<b>14.00</b>	<b>16.00</b>
<b>Community Development:</b>			
Community Development Director	1.00	1.00	1.00
City Planner	1.00	1.00	1.00
GIS Manager	1.00	1.00	1.00
Planning/Zoning Tech	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Environmental Specialist	0.63	0.63	1.00
<b>Total</b>	<b>5.63</b>	<b>5.63</b>	<b>6.00</b>
<b>Code Compliance:</b>			
Chief of Code Compliance	1.00	1.00	1.00
Code Officer	1.00	1.00	1.00
Code Clerk	0.00	0.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>



# City of Marco Island



## Employee Position Summary

	Authorized Positions 2008	Authorized Positions 2009	Authorized Positions 2010
<b>Fire/Rescue:</b>			
Fire Chief	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00
Division Chiefs	3.00	3.00	3.00
Fire Captains	6.00	6.00	6.00
Driver/Engineer	6.00	6.00	6.00
Firefighters	15.00	18.00	18.00
Fire Code Official	1.00	1.00	1.00
Fire Inspector	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
<b>Fire/Rescue Total</b>	<b>35.00</b>	<b>38.00</b>	<b>38.00</b>
<b>Police:</b>			
Chief of Police	1.00	1.00	1.00
Police Captain	1.00	1.00	1.00
Police Lieutenants	4.00	5.00	4.00
Police Officers	26.00	25.00	26.00
Crime Victim Advocate	0.50	0.50	0.50
Maintenance Worker	0.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00
Records Clerk	1.00	1.00	1.00
Evidence Technician	0.50	0.50	0.50
<b>Police Total</b>	<b>35.50</b>	<b>35.50</b>	<b>35.50</b>
<b>Public Works:</b>			
Public Works Director	1.00	1.00	1.00
Roads Superintendent	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00
Infrastructure Manager	1.00	1.00	1.00
Project Engineer			
/Construction Inspector	1.00	1.00	0.00
Engineer	1.00	1.00	1.00
Streets & Drainage Coordinator	1.00	1.00	1.00
Maintenance Worker/ ROW Inspector	1.00	1.00	1.00
Grants Coordinator /Administrative Assistant	1.00	1.00	1.00
Vacuum Truck Operator	1.00	1.00	1.00
Maintenance Workers	1.00	1.00	1.00
<b>Total</b>	<b>11.00</b>	<b>11.00</b>	<b>10.00</b>



# City of Marco Island



## Employee Position Summary

	Authorized Positions 2008	Authorized Positions 2009	Authorized Positions 2010
<b>Recreation:</b>			
Parks & Rec. Director	1.00	1.00	1.00
Rec. Program Supervisor	1.00	1.00	1.00
Rec. Admin. Supervisor	1.00	1.00	1.00
Teen Center Supervisor	1.00	1.00	1.00
Park Attendants	2.00	2.00	2.00
Maintenance Workers	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
<b>Total</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>
<b>Parks Maintenance:</b>			
Parks Superintendent	1.00	1.00	1.00
Parks Maintenance Worker	4.00	4.00	4.00
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Beautification:</b>			
Parks Maintenance Supervisor	0.00	0.00	1.00
Maintenance Worker	2.00	2.00	6.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>7.00</b>
<b>TOTAL GENERAL FUND</b>	<b>126.13</b>	<b>129.13</b>	<b>136.50</b>
<b>BUILDING SERVICES FUND:</b>			
Building Official	1.00	1.00	1.00
Deputy Building Official	1.00	1.00	1.00
Electrical Inspector	1.00	1.00	1.00
Plumbing-Mechanical Inspector	1.00	1.00	1.00
Structural Inspector	1.00	1.00	1.00
Customer Service Supervisor	1.00	1.00	1.00
Permit Clerks	3.00	3.00	3.00
Administrative Tech	1.00	1.00	1.00
<b>Total</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
<b>RECREATION ENTERPRISE FUNDS:</b>			
Racquet Center Supervisor	1.00	1.00	1.00
Racquet Center Attendants	1.00	1.00	1.00
Recreation Leader	1.00	1.00	1.00
Maintenance Worker	0.50	0.50	0.50
<b>Total</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>



# City of Marco Island



## Employee Position Summary

	Authorized Positions 2008	Authorized Positions 2009	Authorized Positions 2010
<b>UTILITY ENTERPRISE FUND:</b>			
<b>Administration:</b>			
Utility Operations Manager	1.00	1.00	1.00
Sr. Project Manager	1.00	1.00	1.00
Sr. Project Engineer	1.00	1.00	1.00
Project Engineer	0.00	0.00	1.00
Utility Inspector	2.00	3.00	3.00
Administrative Assistant	2.00	2.00	2.00
Asset Manager	0.00	1.00	1.00
<b>Collection &amp; Distribution:</b>			
Collection / Distribution Manager	1.00	1.00	1.00
Collection / Distribution Supervisor	1.00	1.00	1.00
Meter Installers	2.00	2.00	2.00
Utility Technicians	13.00	13.00	13.00
<b>Maintenance:</b>			
Maintenance Manager	1.00	1.00	1.00
Electrician	1.00	1.00	1.00
		Added mid-year	
Process Integration Tech	0.00	1.00	1.00
Instrument / Control Tech	2.00	2.00	2.00
Utility Maintenance	7.00	7.00	8.00
<b>Water / Wastewater Plants:</b>			
Plant Supervisors	3.00	3.00	3.00
Water Operators	15.00	15.00	15.00
Wastewater Operators	8.00	8.00	8.00
<b>Total:</b>	<b>61.00</b>	<b>64.00</b>	<b>66.00</b>
<b>GRAND TOTAL</b>	<b>200.63</b>	<b>206.63</b>	<b>216.00</b>



# City of Marco Island



## Employee Position Summary

	Authorized Positions 2008	Authorized Positions 2009	Authorized Positions 2010
<b>GENERAL FUND:</b>			
<b>Executive Administration:</b>			
City Manager	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
Information Systems Manager	1.00	1.00	1.00
IT Coordinator	1.00	1.00	1.00
Systems Analyst	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00
Administrative Support	2.00	2.00	2.00
<b>Executive Total</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>
<b>Finance:</b>			
Finance Director	1.00	1.00	1.00
Comptroller	1.00	1.00	1.00
Accounting Clerks	1.00	1.00	1.00
Payroll Supervisor	1.00	1.00	1.00
Purchasing/Contracts Mgr.	1.00	1.00	1.00
Budget Analyst	0.00	0.00	1.00
Accountant	0.00	0.00	1.00
<b>Utility Customer Service:</b>			
Office Manager	1.00	1.00	1.00
Utility Accountant	1.00	1.00	1.00
Customer Service Reps	2.00	2.00	2.00
Meter Technician	1.00	1.00	1.00
Meter Reader	2.00	2.00	2.00
Accounting Clerk	2.00	2.00	2.00
<b>Finance Total</b>	<b>14.00</b>	<b>14.00</b>	<b>16.00</b>
<b>Community Development:</b>			
Community Development Director	1.00	1.00	1.00
City Planner	1.00	1.00	1.00
GIS Manager	1.00	1.00	1.00
Planning/Zoning Tech	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Environmental Specialist	0.63	0.63	1.00
<b>Total</b>	<b>5.63</b>	<b>5.63</b>	<b>6.00</b>
<b>Code Compliance:</b>			
Chief of Code Compliance	1.00	1.00	1.00
Code Officer	1.00	1.00	1.00
Code Clerk	0.00	0.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>



# City of Marco Island



## Employee Position Summary

	Authorized Positions 2008	Authorized Positions 2009	Authorized Positions 2010
<b>Fire/Rescue:</b>			
Fire Chief	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00
Division Chiefs	3.00	3.00	3.00
Fire Captains	6.00	6.00	6.00
Driver/Engineer	6.00	6.00	6.00
Firefighters	15.00	18.00	18.00
Fire Code Official	1.00	1.00	1.00
Fire Inspector	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
<b>Fire/Rescue Total</b>	<b>35.00</b>	<b>38.00</b>	<b>38.00</b>
<b>Police:</b>			
Chief of Police	1.00	1.00	1.00
Police Captain	1.00	1.00	1.00
Police Lieutenants	4.00	5.00	4.00
Police Officers	26.00	25.00	26.00
Crime Victim Advocate	0.50	0.50	0.50
Maintenance Worker	0.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00
Records Clerk	1.00	1.00	1.00
Evidence Technician	0.50	0.50	0.50
<b>Police Total</b>	<b>35.50</b>	<b>35.50</b>	<b>35.50</b>
<b>Public Works:</b>			
Public Works Director	1.00	1.00	1.00
Roads Superintendent	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00
Infrastructure Manager	1.00	1.00	1.00
Project Engineer			
/Construction Inspector	1.00	1.00	0.00
Engineer	1.00	1.00	1.00
Streets & Drainage Coordinator	1.00	1.00	1.00
Maintenance Worker/ ROW Inspector	1.00	1.00	1.00
Grants Coordinator			
/Administrative Assistant	1.00	1.00	1.00
Vacuum Truck Operator	1.00	1.00	1.00
Maintenance Workers	1.00	1.00	1.00
<b>Total</b>	<b>11.00</b>	<b>11.00</b>	<b>10.00</b>



# City of Marco Island



## Employee Position Summary

	Authorized Positions 2008	Authorized Positions 2009	Authorized Positions 2010
<b>Recreation:</b>			
Parks & Rec. Director	1.00	1.00	1.00
Rec. Program Supervisor	1.00	1.00	1.00
Rec. Admin. Supervisor	1.00	1.00	1.00
Teen Center Supervisor	1.00	1.00	1.00
Park Attendants	2.00	2.00	2.00
Maintenance Workers	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
<b>Total</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>
<b>Parks Maintenance:</b>			
Parks Superintendent	1.00	1.00	1.00
Parks Maintenance Worker	4.00	4.00	4.00
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Beautification:</b>			
Parks Maintenance Supervisor	0.00	0.00	1.00
Maintenance Worker	2.00	2.00	6.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>7.00</b>
<b>TOTAL GENERAL FUND</b>	<b>126.13</b>	<b>129.13</b>	<b>136.50</b>
<b>BUILDING SERVICES FUND:</b>			
Building Official	1.00	1.00	1.00
Deputy Building Official	1.00	1.00	1.00
Electrical Inspector	1.00	1.00	1.00
Plumbing-Mechanical Inspector	1.00	1.00	1.00
Structural Inspector	1.00	1.00	1.00
Customer Service Supervisor	1.00	1.00	1.00
Permit Clerks	3.00	3.00	3.00
Administrative Tech	1.00	1.00	1.00
<b>Total</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
<b>RECREATION ENTERPRISE FUNDS:</b>			
Racquet Center Supervisor	1.00	1.00	1.00
Racquet Center Attendants	1.00	1.00	1.00
Recreation Leader	1.00	1.00	1.00
Maintenance Worker	0.50	0.50	0.50
<b>Total</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>



# City of Marco Island



## FINANCIAL POLICIES

The following financial policy statements are the basis of the daily operations of the City of Marco Island. The financial policy statements define objectives, establish rules with parameters and express guidelines for stewardship and fiscal conduct by the City of Marco Island in connection with the operating budget and capital improvement program.

### ANNUAL BUDGET PROCEDURES

In accordance with the City of Marco Island Charter, Section 4.04, paragraph (5.), the City Manager must prepare and submit to the City Council an annual budget, budget message, and capital program.

- (a.) **Budget Adoption** – The Council shall by Ordinance adopt an annual budget pursuant to general law in accordance with the City of Marco Island Charter, Section 3.12.
- (b.) **Balanced Budget** – Each annual budget adopted by the Council shall be a balanced budget in accordance with the City of Marco Island Charter, Section 3.12.
- (c.) **Specific Appropriation** – It is the policy of the administration that the budget shall be specific as to the nature of each category of appropriations therein. Reasonable appropriations may be made for contingencies, but not within defined spending categories. An appropriation for contingencies, if approved by the City Manager, may be stated as a separate line-item in each department's or division's budget. Use of contingency funds may be made only by approval of the City Manager by transfer of any unencumbered appropriation balance among line-items within each department or division in accordance with the City of Marco Island Charter, Section 3.13, para. (4.).
- (d.) **Budget Amendments** – The annual budget is adopted by Ordinance and may only be changed by Ordinance. Further changes such as transferring of available funds within a specific fund, department or division may be authorized by the City Manager in accordance with the City of Marco Island Charter, Section 3.13, paragraph (4.).
- (e.) **Reduction in Appropriations** – If at any time during the fiscal year it appears probable to the City Manager that the revenue available will be insufficient to meet the amount appropriated, the City Manager shall report to the Council without delay, indicating the estimated amount of the deficit, any remedial action taken, and recommendations as to any other steps to be taken in accordance with the City of Marco Island Charter, Section 3.13, paragraph (2.). The Council shall then take such further action as it deems necessary to prevent any deficit, and for that purpose it may reduce one or more appropriations.
- (f.) **Limits to Appropriations** – In accordance with the City of Marco Island Charter, Section 1.1, paragraph (6.), operating expenditures shall be limited to an increase from the prior year's



expenditures of 3 percent plus the then-current Federal C.O.L.A. (Department of Labor, Bureau of Statistics, Consumer Price Index) per annum following the third full year of incorporation; except that this shall not apply to emergency expenditures under Section 3.11, and shall not apply to capital projects as provided in Section 6.02. This provision will take effect starting with the fiscal year 2000-2001 budget.

## **CHARTER SPENDING CAP**

The City of Marco Island is governed by a spending cap in the City Charter, limiting the growth in expenditures to three percent (3%) plus the year-to-year change in the federal cost of living adjustment (COLA). Historically the city has calculated the COLA as reported by the Social Security Administration in October of each year. This calculation is based on the rise in the Bureau of Labor Statistics (table CPI-W) from the third Quarter of the prior year to the corresponding period of the current year, effective the following January. In September 2002, voters approved amending the spending cap by removing all expenditures of business-type enterprise funds and expenditures funded by grants, gifts, and impact fees from the calculation of expenditures covered by the spending cap. Resolution 03-03, approved by the City Council in January 2003, established legislative intent and procedures for the calculation of expenditures covered by the spending cap. Key procedures established by this resolution are:

- The spending cap shall be determined on a "budget-to-budget" basis, with the approved budget for the prior year used as a base, and increased by the allowable three percent (3%) and the annual COLA to establish the spending cap for the new fiscal year.
- Expenditures funded by the proceeds of municipal debt are not counted against the spending cap; however, all debt service payments for the life of the debt are counted against the cap.
- Capital expenditures budgeted and subject to the spending cap in a prior fiscal year, but unexpended as of the end of that fiscal year, may be carried forward into a subsequent year and those expenditures are not counted against the spending cap a second time in the subsequent year.

## **OPERATING BUDGET POLICIES**

The Basic Financial Statements present the status of the City's finances on a basis consistent with General Accepted Accounting Principles (GAAP) ( i.e., the governmental funds use the modified accrual basis of accounting). In order to provide a meaningful comparison of actual results with the budget, the Basic Financial Statement presents the City's operations on a GAAP basis and also shows fund expenditures and revenues on a budget basis for the General Fund. All funds are presented in accordance with GASB 34 Reporting requirements.

The budget will provide adequate funding for maintenance and replacement of facilities and equipment.

The City Council will be provided with interim budget reports comparing actual versus budgeted revenue and expense activity. The City will establish and maintain a standard of accounting practices.

The City will pay for all current expenditures with current revenues. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures or accruing future year's revenues.

The City will maintain a continuing budgetary control system to ensure that it adheres to the budget.

## **CAPITAL IMPROVEMENT POLICIES**

The City will develop a multi-year plan for capital improvements and update it annually. The City will enact an annual capital budget based on the multi-year Capital Improvement Plan.

The City will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.

The City will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Plan and City's priorities, and whose operating and maintenance costs have been included in operating budget forecasts.

The City will maintain all its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.

The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the City Council for approval.

The City will determine the least costly financing method for all new projects.

## **DEBT MANAGEMENT POLICIES**

### Market Review

When applicable, the City will review its outstanding debt for the purpose of determining if the financial marketplace will afford the City the opportunity to refund an issue and lessen its debt service costs. In order to consider the possible refunding of an issue a Present Value savings of three percent over the life of the respective issue, at a minimum, must be attainable.

### Debt Issuance

The City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.

When the City finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the estimated useful life of the project.

The City will strive to have the final maturity of general obligation bonds at, or below, thirty (30) years.

Capital improvements, equipment and facility projects shall be classified into "pay-as-you-go" and "debt financing" classifications. Pay-as-you-go capital items will be \$5,000 or less with short lives (less than four years) or replacement of existing equipment where depreciation has been paid to the Asset Replacement Reserve. Debt financing will be used for major, non-recurring items with a minimum of four years of useful life.

Whenever possible, the City will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed. The City will not use long-term debt for current operations.

The City will maintain good communications with bond rating agencies regarding its financial condition. The City will follow a policy of full disclosure on every financial report and borrowing prospectus.

## **REVENUE POLICIES**

Pursuant to the desires of the taxpayers, the City of Marco Island has adopted a unique revenue policy. Instead of a diversified revenue stream, the City has knowingly adopted the use of Ad Valorem (property taxes) as its primary revenue source for the General Fund.

The City will estimate its annual revenues by an objective, analytical process, wherever practical. The City will project revenues for the next year and will update this projection annually. Each existing and potential revenue source will be re-examined annually.

For Enterprise Funds, the City will annually recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.

The City will automatically revise user fees, subject to review by the City Council, to adjust for the effects of inflation.

## **INVESTMENT POLICIES**

City Council adopted Ordinance 02-19 to create the City's Investment Policy on June 3, 2002. These Investment Policies apply to the investment of short-term operating funds of the City of Marco Island in excess of those funds required to meet current City's expenditures. These policies do not apply to longer-term pension funds and proceeds from bond issues.

### *Pooling of Funds*

Except where specifically prohibited by law, the City will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with Generally Accepted Accounting Principles.

### *Investment Objectives*

The primary objectives, in priority order, of investment activities of the City shall be safety, liquidity, and yield.

### *Investment Management*

The City will perform a cash flow analysis of all funds on a regular basis. Disbursement, collection and deposit of all funds will be scheduled to ensure optimum cash availability. Where permitted by law, the City may pool cash from each respective fund for investment purposes. Investments shall be managed to optimize cash utilization to generate and enhance interest income opportunities.

### *Investment Analysis*

The City will review its investment policies established for investing surplus and pension funds to account for changes in legislation and market conditions on an annual basis. The City will prepare quarterly investment portfolio reports containing the overall performance of the fund.

## **FINANCIAL RESERVE POLICIES**

The city will administer the Council Policy for Emergency Reserves of 25% of the proposed FY General Fund Operating Budget.

## **SURPLUS POLICIES**

It is the intent of the City to use all surpluses generated to accomplish three goals: meeting reserve policies, avoidance of future debt and reduction of outstanding debt.

Any surpluses realized in the General Fund at year-end shall be used first to meet reserve policies as set forth in the Financial Reserve Policy. Excess surplus will then be used for the following purposes:

### *Asset Replacement Reserve*

After General Fund reserves have been met, excess reserves may be set aside to provide the cash necessary to implement an asset replacement reserve (e.g., the vehicle replacement, the computer replacement, and the facility maintenance programs). Prior to any funds being transferred, a five-year funding projection shall be made to determine appropriate balance requirements.

### *Retirement or Refinancing of Existing Debt*

Any excess surplus remaining after reserve policies have been met and replacement programs are fully funded over a five-year period may be used to pay principal on existing Revenue Bonds, short-term commercial paper, or other capital loans.

### *Cash Payments for Capital Improvement Program Projects*

Using cash to purchase capital items that are budgeted to be procured with the proceeds from Revenue Bonds or short-term commercial paper will reduce the future debt burden of the City. This strategy may be combined with debt retirement to reduce future debt service after performing a financial analysis to determine the greatest net present value savings. Grant opportunities also arise requires the use of City cash matching funds to secure the grant.

## **FIXED-ASSET ACCOUNTING POLICIES**

The dollar amount to be capitalized is a unit cost of \$1,000 or greater and useful life exceeding one year. Fixed assets include equipment, computers, furniture and vehicles.

Capital items must be approved for inclusion in the adopted budget. Capital items (fixed assets) shall be identified for purchase through three methods:

- a. *New.* Through a new initiative as part of the budget process that justifies the feasibility of a project or program requiring the purchase.
- b. *Replacement.* Through the Asset Replacement Reserve (ARR) for items already in inventory that require replacement. Justification of the continued necessity for the item and an analysis of the functionality of the existing property are required through this program.
- c. *Emergency.* Ad hoc needs are addressed through special amendments to the budget or through maintenance reserves.

Once purchased, all capital items are maintained in the physical inventory until disposed. Annually as part of the Asset Replacement Reserve Budget, a complete inventory of fixed assets will be distributed to every department and division. At that time, all items on the inventory must be physically verified by a representative and corrections or changes made on the inventory sheets.



# City of Marco Island



## GLOSSARY

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### A

**ACCOUNT** – A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

**ACCOUNTABILITY** – The state of being obligated to explain actions, to justify what was done. Accountability requires the justification for the raising of public resources and the purposes for which they are used.

**ACCOUNTING SYSTEM** – The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

**ACCRUAL BASIS OF ACCOUNTING** – The method, which records revenues when, earned (whether or not cash is then received) and expenditures when goods or services are received (whether or not cash is disbursed at that time).

**ACTIVITY** – Departmental efforts, which contribute, to the achievement of a specific set of program objectives.

**ACTUAL PRIOR YEAR** – Actual amounts for the fiscal year proceeding the current fiscal year, which precedes the budget fiscal year.

**ADOPTED BUDGET** – The financial plan adopted by the City Council as an ordinance, which forms a basis for appropriations.

**AD VALOREM** – A tax levied in proportion to the value of the property against which it is levied. This term can be used interchangeably with the term “property taxes.”

**AGGREGATE MILLAGE RATE** – A rate obtained by dividing the sum of all ad valorem taxes levied by the governing body (Board of County Commissioners for County Government) by the taxable value of the county or municipality. An expression of an average tax rate.

**ALLOCATION** – The distribution of appropriated funds to a particular fund or department level authorized to incur obligations.

**APPRAISE** – To estimate the value, particularly the value of property.

**APPROPRIATION** – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount, and as to the time when it may be expended.

**APPROPRIATED FUND BALANCE** – The amount of the undesignated fund balance available to finance operations of that fund in a subsequent year or years.

**ASSESSED VALUATION** – A valuation set upon real estate or other property by a government as a basis for levying taxes. Taxable valuation is calculated from an assessed valuation.

**ASSET** – Resources owned or held by a government which have monetary value. Assets may be tangible or intangible and are expressed in terms of cost or some other value.

## **B**

**BUDGET** – A plan of financial operation embodying an estimate of proposed expenditures for a given period, and the proposed means of financing. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption, and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is proposed and tentative, or whether the appropriating body has approved it. The budget, once adopted, is the legal authorization to expend city funds during the fiscal year. The budget may be amended during the fiscal year by the governing body and/or management, in accordance with procedures specified by law and/or administrative rules and regulations.

**BUDGET CALENDAR** – The schedule of key dates, which a government follows in the preparation, and adoption of the budget.

**BUDGET MESSAGE** – A general discussion of the proposed budget as presented in writing to the legislative body.

**BUDGET PROCESS** – The process of translating planning and programming decisions into specific financial plans.

## **C**

**CAPITAL IMPROVEMENT FUND** – An account used to segregate a portion of the government's equity to be used for future capital program expenditures.

**CAPITAL IMPROVEMENT PROGRAM (CIP)** – A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project or other contemplated expenditure in which the government is to have a part, and specifies the full resources estimated to be available to finance the projected expenditures. CIP also is used as an abbreviation for Capital Improvement Project.

**CAPITAL OUTLAYS** – Expenditures that result in the acquisition of or addition to fixed assets.

**CAPITAL PROJECT** – Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvement.

**CAPITAL PROJECTS BUDGET** – A fiscal year budget for capital expenditures, i.e. items or projects of significant value with a probable life of one or more years, and the means of financing them.

**C.O.L.A (Cost of Living Allowance)** – An increased based on the Consumer Price Index.

**CONTRACTUAL SERVICES** – Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include maintenance agreements, professional consulting, legal and auditing services.

## **D**

**DEPENDENT SPECIAL DISTRICT** – A special district whose governing body or whose budget is established by the governing body of the county or municipality to which it is dependent. Hideaway Beach Tax District is a dependent special district.

**DEPRECIATION** – (1) Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence; (2) the portion of the cost of a fixed asset other than a wasting asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is pro-rated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

## **E**

**ENHANCEMENT** – An improvement to a programmatic service level.

**EXPENDITURES** – Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

**EXPENSES** – Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

## **F**

**FINAL BUDGET** – Term used to describe revenues and expenditures for the upcoming year beginning October 1st and ending September 30th, as adopted by the City Council.

**FISCAL YEAR (FY)** – A 12-month period to which the annual operating budget applies, and at the end of which a government determines its financial position and the results of its operations. The City's fiscal year begins October 1st and ends September 30th of each year. Fiscal year is often abbreviated using "FY" and the number of the fiscal year end:

FY1998 – Fiscal Year 1997-98, 10/01/97 through 9/30/98

FY1999 – Fiscal Year 1998-99, 10/01/98 through 9/30/99

FY2000 – Fiscal Year 1999-2000, 10/01/99 through 9/30/2000

FY2001 – Fiscal Year 2000-2001, 10/01/2000 through 9/30/2001

**FIXED ASSETS** – Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

**FRANCHISE FEES** – Fees or taxes charged to utilities or other companies that utilize the public rights-of-way to operate their business.

**FSS** – Abbreviation for Florida State Statutes.

**FUNCTIONS** – Expenditure classification according to the principal purposes for which expenditures are made. Examples are public safety, public health, public welfare, etc.

**FUND** – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE** – A term used to express the equity (assets minus liabilities) of governmental fund types and trust funds.

## G

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accounting practices. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments are GASB pronouncements. Every government should prepare and publish financial statements in conformity with GAAP.

**GENERAL FUND** – The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit. The entity receives revenue from specific sources and spends it on any legally authorized governmental activity.

**GENERAL LEDGER** – A book, file, or other device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal: therefore, the debit balances equal the credit balances.

**GENERAL OBLIGATION BONDS** – Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing general obligations bonds, the City of Marco Island pledges to levy whatever property tax is needed to repay the bonds for any particular year. General Obligation Bonds cannot be issued without voter approval.

**GFOA** – Government Finance Officers Association. An organization founded to support the advancement of governmental accounting, auditing, and financial reporting.



**GOAL** – A long-term, attainable target for an organization. An organization’s vision of the future.

**GOALS AND OBJECTIVES** – A narrative in each department which establishes a program of non-routine, or especially emphasized, intentions and tasks for each City department or division during a one-year period. It is not necessarily a fiscal period. Synonymous with the term “action plan.”

**GRANT** – A contribution by one governmental or other organizational unit to another. The contribution is usually made to aid in the support of a specified function (for example, public works).

## **H**

**HOMESTEAD EXEMPTION** – Property which is used as a permanent residence may file for Homestead Exemption. If granted, this exemption reduces the taxable value of the property by \$50,000. The Homestead Exemption has taken on additional importance since the passage of the Constitutional Amendment which caps assessments. Eligibility applies only to Homesteaded properties. This amendment states that assessed value cannot exceed 3% or the Consumer Price Index for inflation, whichever is less.

## **I**

**IMPACT FEES** – Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements borne by the City that will be necessary as a result of the development.

**INTERGOVERNMENTAL REVENUE** – Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

**INFRASTRUCTURE** – The physical assets of a government (e.g., streets, water, sewer, public buildings, and parks).

**INTER-FUND TRANSFER** – Equity transferred from one fund to another.

**INTERGOVERNMENTAL REVENUE** – Funds received from federal, state, and other local governmental sources in the form of shared revenues.

## **L**

**LEGALLY ADOPTED BUDGET** – The total of the budgets of each City fund including budgeted transactions between funds.

**LIABILITIES** – Debts or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**LINE ITEM** - A specific item defined by detail in a separate account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level.

## M

**MEASUREMENT FOCUS** – The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet, and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses).

**MILLAGE RATE** – A rate expressed in thousands. As used with ad valorem (property) taxes the rate expresses \$1 of tax for each \$1,000 of assessed property value. The millage rate is the total number of mills of tax assessed against this value.

**MIL OF TAX** – A rate of tax equal to \$1 for each \$1,000 of assessed property value. If a property has a taxable value of \$150,000 and the millage rate is 1, then \$150 in taxes is assessed, and if the millage rate is 10, then \$1,500 is assessed.

**MISSION** – A description of the scope and purpose of a City department or division.

**MODIFIED ACCRUAL BASIS** – The accrual basis of accounting adapted to the governmental fund type Spending Measurement Focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period". Expenditures are recognized when the related fund liability is incurred expect for, but not limited to: (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) principal and interest on long-term debt which are generally recognized when due. All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting.

**MSTU (Municipal Services Taxing Unit) or MSTD (Municipal Services Taxing District)** – A special district authorized by the State Constitution, Article VII and the Florida Statutes 125.01. The MSTU is a legal and financial mechanism for providing specific services and/or improvements to a defined geographical area. An MSTU may also use assessments service charges or other revenue, to provide resources. The MSTU is one type of dependent special district. The terms MSTU and MSTD are often used interchangeably.

## N

**NON-DEPARTMENTAL APPROPRIATIONS (EXPENDITURES)** – The costs of government services or operations which are not directly attributable to City departments. The General Government Division is used to fund expenditures not attributable to a particular department, such as copying, communications, etc.

## O

**OBJECTIVE** – A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objectives should simply be a specific standard of performance for a given program:

- (a) An operational objective focuses on service delivery.
- (b) A managerial objective focuses on those aspects of management that help staff achieve operational objectives; i.e. staff training, work plan development, etc.

**OBLIGATIONS** – Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**OPERATING BUDGET** – The City’s financial plan that outlines proposed expenditures for the coming fiscal year and estimates the revenues, which will be used to finance them.

**OPERATING REVENUE** – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earning, and grant revenues. Operating revenues are used to pay for day to day services.

**OPERATING TRANSFERS** – Legally authorized transfers between object codes as needed to balance specific line items.

**ORDINANCE** – A formal legislative enactment by the City Council of the City of Marco Island. A law or City Code.

**OSHA** – Occupation Safety & Health Administration.

**OUTSOURCING** – Replacing government employees with contracted businesses to provide governmental services.

## **P**

**PAY AND CLASSIFICATION PLAN** – A formal document that designates each employee position into a numeric classification based on the job description of the position and the internal and external equity for the position, and then assigns a pay range based upon a wage and salary survey. The Plan is the basis to compensate employees. The Pay and Classification Plan is a part of the annual budget.

**PAY-FOR-PERFORMANCE** – Method used to increase the salary of an employee, when warranted, based upon the employee’s performance as indicated by an annual performance appraisal. A merit increase in base salary.

**PERFORMANCE BUDGET** – A budget, which relates expenditures to measures of activity and performance.

**PERSONNEL SERVICES** – Expenditures for salaries, wages, and related employee benefits.

**POLICY** – A plan, course of action, or guiding principle, designed to set parameters for decisions and actions.

**PRE-INCORPORATION** – Describes conditions for the City’s residents while governed by Collier County, prior to the City of Marco Island’s incorporation in August 1997.

**PRODUCTIVITY** – A measure of the service output of City programs compared to the per unit of resource input invested.

**PROGRAMS AND OBJECTIVES** – The descriptions of the structure, purposes, activities, tasks and volumes or frequencies of each organizational unit shown in the budget. The period spans the fiscal year.

**PROGRAM BUDGET** – A budget organized by programs. A program used in this application is a grouping of related activities, projects, and services which are similar in purpose. The expenditure focus of a program budget is related to the nature of work and services performed.

**PROGRAM PERFORMANCE BUDGET** – Combines performance measures with a program budget structure.

**PROPERTY TAXES** – This term is used interchangeably with the term “ad valorem tax.”

**PROPERTY TAX RATE** – A tax based on the value of the property. It is also called an ad valorem tax. The tax is determined by multiplying the taxable value of the property by the millage rate. If a house has a taxable value of \$300,000 and the millage rate is 1, then \$300 in taxes is assessed, and if the millage rate is 10, then \$3,000 in taxes is assessed.

**PROPERTY TAX CALCULATIONS** – If the taxable value of a property after taking all exemptions is \$200,000, and the millage rate used to determine taxes is 1.80, then assessed taxes would be \$360. Taking the taxable value (\$200,000) divided by 1,000 and multiplying it by the millage rate (1.80) performs the calculation.

**PROPOSED BUDGET** – The budget proposed by the City Manager to the City Council for review and approval.

**PUBLIC SERVICE TAXES (Utility Taxes)** – Municipal charges levied by a municipality on every purchase of a public service within its corporate limits. Public service includes electricity, gas, fuel oil, water, and telecommunications service.

## **R**

**RESERVE** – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**RESERVE FUND** – A fund established to accumulate money for a special purpose, such as the Self Insurance Fund.

**RESERVE FOR CONTINGENCIES** – An amount set aside, consistent with statutory authority that can subsequently be appropriated to meet unexpected needs.

**RETAINED EARNINGS** – An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

**REVENUES** – (1) Increases in governmental fund type, net current assets from other than expenditure refunds, and residual equity transfers. Under NOGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type, net total assets from other than expense refunds, capital contributions, and

residual equity transfers. Under NOGA Statement 1, operating transfers-in are classified separately from revenues.

**RISK MANAGEMENT** – The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

**ROLLED-BACK RATE** – The millage rate which would generate the same ad valorem tax revenue as was generated the previous year, excluding changes in taxable valuation resulting from new construction, annexation or de-annexation. If the proposed aggregate millage rate exceeds the aggregate rolled-back rate, then by law, the advertisement for the public hearings to adopt the millage must state the percentage by which the rolled-back rate exceeds the percentage of the proposed tax increase. The rolled-back rate is used in the same manner for individual millage levies.

## **S**

**SERVICE** – An activity that: (1) produces an output that is not physical in nature; and (2) produces an output that, when provided, provides utility to the customer in the form of intangible benefits.

**SERVICE CHARGES** – The amount the City receives for the provision of services and commodities or the performance of specific services benefiting the person charged.

**SERVICE LEVEL** – Service(s) or product(s) which comprise actual (or expected, depending on whether one is describing a current or future service level) output of a given program. Focus is on results, not measures of workload (e.g., for a Sheriff's Department – number of assaults investigated is a workload measure, while number of assault cases cleared is a service level).

**SPECIAL ASSESSMENT** – A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. All tax-exempt property in the affected area will also have to pay the special assessment.

**STATE REVENUE SHARING (SRS)** – A program to share revenues collected by the State of Florida with Counties and Cities. SRS qualifications are governed by FSS s. 218, and govern the distribution of four revenue sources to the City: 1.) Local Option Gas Taxes, 2.) Half-Cent Sales Tax, 3.) Cigarette Tax, and 4.) Municipal Revenue Sharing Proceeds.

**STATUTE** – A written law enacted by a duly organized and constituted legislative body.

**SURPLUS** – The use of the term “surplus” in governmental accounting is generally discouraged because it creates a potential for misleading inference. Undesignated fund balance is used instead. The concept of “net worth” in commercial accounting is comparable to “fund balance” in government accounting. That portion of the fund balance, which is not reserved for specific purposes or obligations, is called the undesignated fund balance: it is the true “surplus”.

## **T**

**TAX BASE** – Total assessed evaluation of real property within the City.

**TAX INCREMENT FINANCING (T.I.F.)** – Tax increment revenues are all new property tax revenues generated by new developments or assessments, which increase the existing tax base within the designated redevelopment area.

**TAX LEVY** – The total amount to be raised by general property taxes for the purposes specified in the Tax Levy Ordinance.

**TAXING LIMIT** – The maximum rate at which the City may levy a tax, which for Florida municipalities is 10 mils, or \$10 per \$1,000 of assessed value.

**TAX RATE** – The amount of tax levied for each \$1,000 of assessed valuation.

**TAXES** – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

**TRANSFERS IN/OUT** – Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit, but only of the individual funds. Thus, they are budgeted and accounted for separately from other revenues and expenditures.

**TRIM** – “Truth in Millage” – this term often is used to refer to the budget or tax rate setting process. This is actually the title of Chapter 200, Florida Statutes, that governs the annual budget and property taxation process.

**TRIM NOTICE** – “Truth In Millage Notice” – a tentative tax notice sent to all property owners in August, to provide information reflecting tentatively adopted millage rates. The notice informs property owners of their proposed tax bill, due starting in November, if the tentative tax rates are approved by the various taxing bodies.

**TRUST FUND** – A fund used to account for assets held by the City in a trustee capacity for individuals, other governments, or other funds.

## U

**UNDESIGNATED FUND BALANCE** – That portion of the fund balance available for use in subsequent budgets. The term is preferable over the commonly used and ill-defined “surplus”.

**UNINCORPORATED AREA** – That portion of the County, which is not within the boundaries of any municipality.

**USER FEE** – Charges for specific services provided only to those paying such charges. Examples would be racquet club fees, copying charges, and land use amendment fees.

**UTILITY TAXES (Public Service Taxes)** – Municipal charges levied by a municipality on every purchase of a public service within its corporate limits. Public service includes electricity, gas, fuel oil, water, and telecommunications service.

## V

**VALUE** – (1) Worth of a product or service related to the use to which it can be put; (2) reflection of the cost of a product or service measured in terms of labor time absorbed; (3) present worth of future benefits that accrue from a product or service.

**VALUES** – The underlying beliefs and attitudes that help determine the behavior those individuals within an organization will display.

**VISION** – An objective that lies outside the range of planning. It describes an organization's most desirable future state, and it declares what the organization needs to care about most in order to reach that future.

## W

**WORKLOAD INDICATORS** – An indication of the output of a department. It may consist of transactions, products, events, services, or persons served.

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