



Annual Budget

Fiscal Year 2021

Adopted
September 21, 2020

Art provided by: Nancy Garrison

A Special Thank you

The front and back cover artwork is provided through cooperation with the Art League of Marco Island. The City of Marco Island wishes to express appreciation to Ms. Garrison and Mr. Parisi for permission to use their artwork on the front cover and back cover of the 2021 Budget Book.

More of Nancy Garrison's gallery can be found at
www.nancygphotoart.com

More of Joseph Parisi's gallery can be found at
www.framefocusshoot.com





City of Marco Island

ANNUAL BUDGET 2020-2021

Prepared By:
Office of the City Manager and the Finance Department

Principal Officials
Erik Brechnitz, Chair
Jared Grifoni, Vice-Chair
Greg Folley, Councilor
Larry Honig, Councilor
Howard Reed, Councilor
Victor Rios, Councilor
Charlette Roman, Councilor

Michael A. McNees - City Manager
Alan Gabriel, City Attorney

Laura Litzan, City Clerk
Guillermo Polanco, CPA. MBA, Finance Director
Chris Byrne, Fire Chief
Timothy E. Pinter, Public Works Director
Jeffrey E. Poteet, General Manager, Water & Sewer
Tracy L. Frazzano, Police Chief
Dan Smith, Community Affairs Director
Raul Perez, Building Official
Jose Duran, Information Technology Director



Contents

PAGE

PREFACE

Principal Officials

INTRODUCTION

Budget Message	i
General Information	ii
Budget Calendar	iv
Organizational Chart	v
Accounting Structure Overview	vi
FY 2021 Adopted Budget Resolutions (4) 20-38, 20-39, 20-40, 20-41)	vii

BUDGET OVERVIEW

Budget Overview	1
Spending Cap Calculation	10
All Funds Snapshot	11
All Fund Revenue & Expenditures	12
Budgeted Positions by Department	22
Changes in Position	27
Addons & Significant Changes	28
Changes in Fund Balance	31

GENERAL FUND OVERVIEW

General Fund Summary	32
General Fund Discussion	33
Revenue Detail	42
Legislative	48
Executive	50
Finance	52
Legal	54
Growth Management	56
Information Technology	58
General Government	60
Police	63
Fire & Emergency Mgmt	66
Code	71
Public Works	73
Parks and Recreation	76
Transfers Out	81

BUILDING SERVICES FUND

Fund Description	82
Financial Summary	83
Revenue & Expenditure Detail	84



Contents

PAGE

GENERAL GOVERNMENT CAPITAL

Capital Summary	88
Capital Schedules	89

ONE CENT SALES TAX

One Cent Sales Tax Description	98
Summary	99
Capital Improvement Plan	100
Detail	101

DEBT

Consolidated Debt Summary	103
General Debt	104
Water Sewer Debt	107

WATER & SEWER UTILITY

Water Sewer Description	110
Organizational Chart	113
All Water Sewer Summary	114
Operating Summary	115
Water Sewer Capital	130
Sewer Assessment Funds	135

HIDEAWAY BEACH FUND 147

RISK MANAGEMENT FUND 149

PENSIONS

Fire Pension - Revenue & Expenditures	151
Police Pension - Revenue & Expenditures	152

SUPPLEMENTAL INFORMATION

Vision Plan	153
Financial Policies	156
Glossary of Terms	160

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City of Marco Island

August 14, 2020

Members of the Marco Island City Council:

I am pleased to submit this budget for the City of Marco Island for the 2020-2021 fiscal year that continues to advance the Council priorities as identified in the 2019-2034 Strategic Plan while also adjusting for the unprecedented impacts of the COVID-19 pandemic.

The primary challenge for the fiscal year 2021 budget has been balancing the budget within the “rolled back” ad-valorem rate while dealing with the financial impacts of the COVID-19 pandemic. The City is fortunate to have strong property tax revenue which accounts for 73% of the City’s total operating revenue. However, the City is budgeting for a 20% reduction in activity-based income (sales and gas taxes, user fees) resulting in an overall 3% impact (decrease) to the City’s total operating revenues. To compensate for this negative impact, we have developed a multipronged approach that include methods such as short-term fixes, spending cuts in such areas as travel and training budgets, and selective use of reserves. (A detailed explanation of these methods can be found within the budget overview.)

Other highlights of the Fiscal Year 2020-2021 Budget are as follows:

- Continuing application of our “pay-as-you go” philosophy both for the capital improvement program and for the replacement of capital assets such as vehicles.
- The Collier County local option one-percent infrastructure sales surtax, approved by voter referendum in 2018, provides the City with funds to cover additional capital project needs, such as the improvements to Veterans Community Park which will see construction activity this year.
- The Water Utility system continues to stabilize its rates and has reduced the capacity surcharge from 4% to 0%, over the last year.
- The Building Service fund for the fiscal year 2021 budget is relying heavily on the use of reserves to maintain operations at its current level of service. Efforts are being made to tackle this growing issue, including a fee study to help identify revenue gaps based on the actual cost of the time spent processing, reviewing, and inspecting each building permit.

Through the concerted efforts of your management team and all City employees, we are taking measures to continue to minimize impacts on the City’s operations from COVID-19 and to adjust appropriately to its effect on the budget. Our goal is to continue to provide high levels of customer service while working within the approved budget, and to move forward with our ambitious capital improvement program while our environment continues to change in response to the pandemic.

Sincerely,

Michael A. McNees
City Manager

GENERAL INFORMATION

The City was incorporated on August 28, 1997. Marco Island, Florida, is located in the southwestern part of the state, on the Gulf of Mexico side of the Ten Thousand Islands region of the Florida Everglades. Originally discovered by the Spanish and named Isla de San Marco (Saint Mark's Island), modern development of the island began in the late 1960's by the Deltona Corporation. Prior to incorporation in 1997, the island was a part of unincorporated Collier County and was served by a local Fire Protection District. The City serves a permanent population of approximately 17,000, which grows up to approximately 45,000 in the peak winter season. The City is empowered to levy a property tax on both real and personal property located within its boundaries.

The City has operated under the Council-Manager form of government since incorporation. Policy-making and legislative authority are vested in the governing council consisting of a chairperson and six other members. City Council is responsible for passing ordinances and approving the budget, appointing boards and commissions, and hiring both the City Manager and the City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments. The council is elected at-large on a non-partisan basis to four-year staggered terms. Council members are eligible to serve a maximum of eight years during their lifetime. The City Council Chair is elected by the members of the City Council annually.

The City provides a full range of services authorized by statute and local charter. These include police, fire, parks, recreation, streets, drainage, capital improvements, planning, zoning, community affairs and development and general administrative services, as well as water production and distribution and wastewater collection and treatment. During the fiscal year ended September 30, 2004, as more fully described later in this report, the City acquired the water and wastewater operations on the island and now operates those services through the City's Water and Sewer Utility Department.

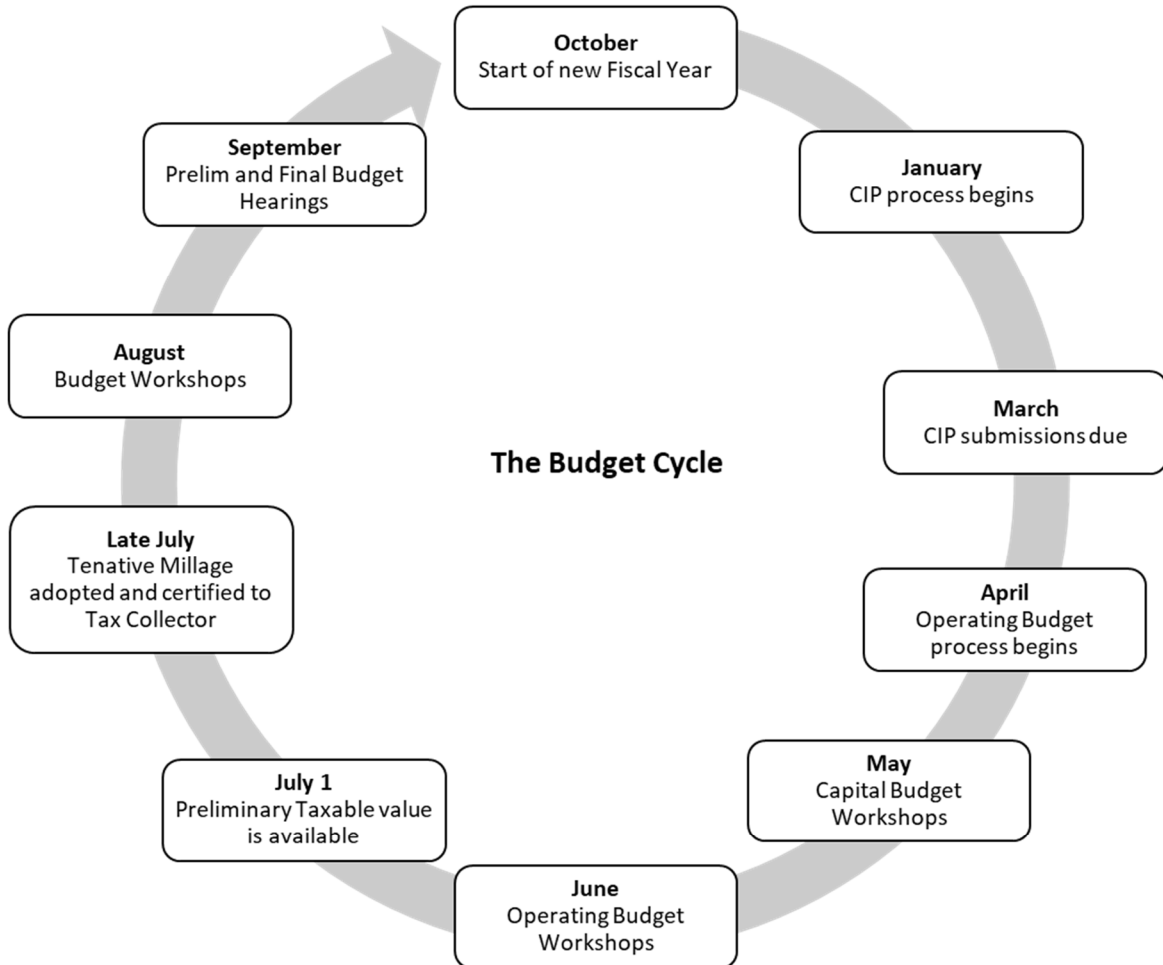
The Hideaway Beach Tax District was created as a component unit of the City in 2003. Voters in this private neighborhood approved a tax levy for re-nourishment of the beaches adjacent to the neighborhood.

BUDGET PROCESS

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States. The annual budget serves as the foundation for the City's financial planning and control. All departments of the City are required to submit requests for appropriation to the City Manager. The City Manager uses these requests as the starting point for developing a proposed budget and holds the public budget workshops with the City Council on the proposed budget. Two public hearings are held on the budget, with the final budget adopted no later than September 30, the close of the City's fiscal year. The appropriated budget is prepared by fund and by department. Budget control is maintained at the fund level. Budgets are adopted for the following funds: General Fund, Water/Sewer Utility Enterprise Fund, Capital Projects Fund, Debt Service Fund, Building Services Fund, Self-Insurance Internal Service Fund, Hideaway Beach Special Taxing District Fund, and Police and Fire Pension Funds.

1. Prior to September 1, the City Manager submits to the City Council a budget estimate of the revenues and expenditures for all City departments and divisions for the fiscal year commencing the following October 1.
2. Upon receipt of the annual budget estimates, the City Council holds various budget workshops to review and amend the proposed budget.

3. Public hearings are held to obtain taxpayers' comments.
4. Prior to October 1, the budget is legally enacted through passage of an ordinance.
5. No department may legally expend or contract to expend amounts in excess of amounts appropriated for any department within an individual fund. Budget appropriations lapse at year end; however, the Finance Director, through the City Manager, is authorized to reserve at the beginning of the year the unpaid purchase orders, outstanding contracts, and other commitments from the prior year.
6. The adopted budget may be amended as follows:
 - a. a. The City Council has authorized the City Manager to amend, modify, or otherwise adjust the operating budget to a maximum limit of \$50,000. The legal level of budgetary control is at the fund level for the general fund. The City Council approves all other budget amendments.
 - b. b. The City Council approves supplemental appropriations via re-appropriation ordinance which consolidates 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.
7. Encumbrance accounting is used in governmental funds. Encumbered purchase orders outstanding lapse at year-end.



City of Marco Island

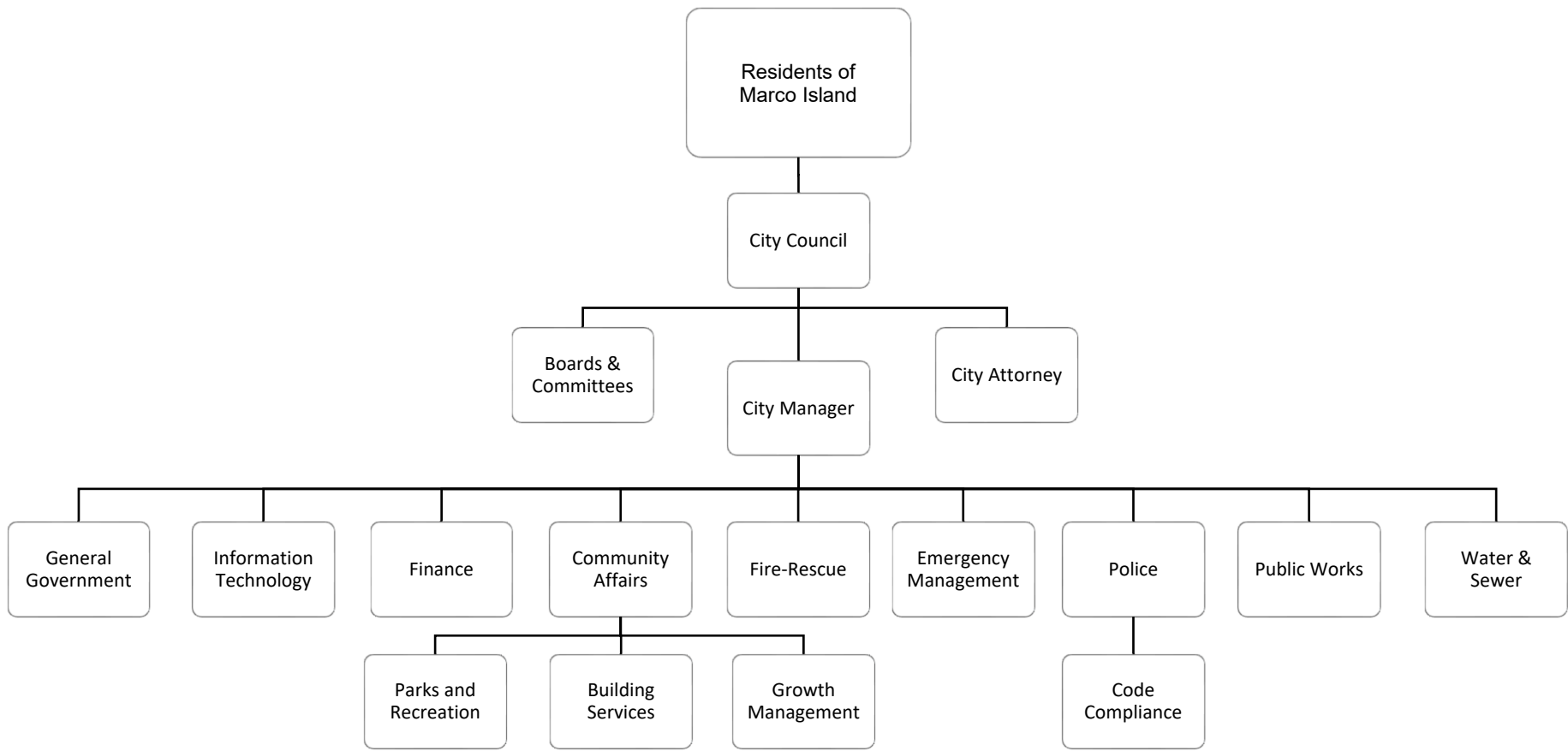
BUDGET PLANNING CALENDAR

<u>Date</u>	<u>Event</u>
2/13/2020	Distribute CIP Forms & Instructions to Directors
3/4/2020	CIP Requests due to Finance by Noon
3/11/2020	CIP Requests given to City Manager for review
3/16-3/31 or tbd	CIP Review Meetings for Directors & City Manager
4/1/2020	Distribute Operating Budget forms & instructions to departments
4/13-4/21	Departmental 6 month YTD Operating Budget reviews
5/6/2020	Operating budgets with goals and objectives complete & due to finance
5/8/2020	Rough draft budgets to City Manager
5/12/2020	Operating budget meetings for Directors & City Manager
5/13/2020	Operating budget meetings for Directors & City Manager
6/1/2020	CIP Complete and sent to printers for 6/8 CIP Budget Workshop Agenda packets
6/8/2020	Council Budget Workshop - CIP
6/1/2020	Tentative receipt of Preliminary Taxable Value from Collier County Property Appraiser
6/8/2020	Preliminary Operating budgets to printers for June 15th Budget Workshop Agenda packets
6/15/2020	Council Budget Workshop - Operating
6/17-6/30 or tbd	<i>Continued Operating budget meetings for Directors & City Manager (if necessary)</i>
7/1/2020	July 1st Receipt of Certified Taxable Values from Collier County Property Appraiser
7/20/2020	<i>Optional Council Budget Workshop</i>
7/20/2020	Council to Adopt Tentative Millage Rate
7/31/2020	Submit DR-420 to the Property Appraiser
9/9/2020	Tentative Budget Hearing 5:30 pm
9/17/2020 - 9/19/2020	Dates to advertise the Final Hearing
9/21/2020	Final Budget Hearing 5:30 pm
10/1/2019	Start of Fiscal Year 2020-2021



City of Marco Island

City Wide Organization Chart



City of Marco Island

Operations / Accounting Structure

The prior page presented the operating departments of the City in an Organization Chart. The table below identifies which accounting fund (or function) each are assigned to.

Department	FUND NUMBER															
	001	100	101	150	201-203	300-301	302	400	410	420	430-431	440-456	500	650	651	
Legislative	X															
Executive	X															
Finance	X															
Legal	X															
Growth Management	X															
Information Technology	X															
General Government	X															
Police	X															
Fire Rescue	X															
Emerg. Disaster Management	X															
Code Compliance	X															
Public Works	X															
Parks & Recreation	X															
Gen Govt Transfer Out	X															
General Fund Debt					X											
General Fund Capital Improvements						X										
One Cent Sales Tax							X									
Grants Fund		X														
Hideaway				X												
Building Services			X													
Building Services Capital Improvements						X										
Water Sewer Operations								X								
Water Sewer Debt									X	X						
Water Sewer Capital Improvements											X					
Sewer Assessment Districts												X				
Insurance Fund														X		
Fire Pension															X	
Police Pension																X

The following list represents the titles of each fund in the above chart.

001	General Fund	410 & 420	Water Sewer Debt Service Fund
101	Building Service Fund	430-431	Water Sewer Capital Improvements Fund
150	Hideaway Beach Fund	440-456	Sewer Assessment Debt Funds
201-203	General Fund Debt Service Funds	500	Self Insurance Fund
300-301	General Government Capital Funds	650	Fire Pension Fund
302	One Cent Sales Tax Fund	651	Police Pension Fund
400	Water Sewer Operating Fund		

RESOLUTION 20-38

A RESOLUTION DETERMINING AND FIXING THE TAX LEVY AND MILLAGE RATE FOR THE CITY OF MARCO ISLAND, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR THE FISCAL YEAR 2021, COMMENCING OCTOBER 1, 2020, AND ENDING SEPTEMBER 30, 2021, FOR THE PURPOSE OF PROVIDING SUFFICIENT FUNDS FOR THE GENERAL FUND OPERATIONS AND TO PAY INTEREST ON AND PROVIDE FOR THE RETIREMENT OF DEBT; PROVIDING FOR CONFLICT AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the 2020 Tax Assessment Roll for the City of Marco Island has been prepared, equalized, and certified, showing:

Total Taxable Value of Real and Personal Property: \$11,313,580,784

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 RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARCO ISLAND, FLORIDA:

Section 1. That a tax of \$1.7610 per one thousand dollars (\$1,000.00) of assessed valuation is hereby levied on all taxable property within the City of Marco Island for the fiscal year commencing October 1, 2020 and ending September 30, 2021. There shall be and hereby is appropriated for the General Fund operations of the City revenue derived from said tax for operating and maintenance expenses of the General Fund, and also in addition, all revenues derived by said City during said fiscal year from all other sources other than the tax levy for current bond service and that part of collection of delinquent taxes levied for bond service.

Section 2. That the voted debt service millage rate for the City of Marco Island, hereby is fixed and determined to be 0.000 mils.

Section 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	1.7610 mils	\$19,225,903
Voted Debt Service	0.0000 mils	\$0.00

Section 4. The current year's aggregate rolled-back rate is 1.8078 mils. The change in the aggregate millage rate from the aggregate rolled-back rate is an increase of 0.13 percent.

Section 5. That public hearings were held on the tax levy and the budget on September 9, 2020 and September 21, 2020.

Passed and adopted in open and regular session through roll call vote by the City Council of the City of Marco Island, Florida, this 21st day of September 2020.

ATTEST:



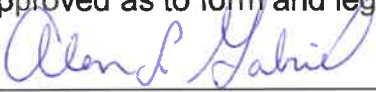
Laura M. Litzan, City Clerk

CITY OF MARCO ISLAND, FLORIDA

By: 

Erik Brechnitz, Chairman

Approved as to form and legal sufficiency:



Alan L. Gabriel, City Attorney

RESOLUTION 20-39

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARCO ISLAND, FLORIDA, MAKING FINAL APPROPRIATIONS OF SUMS OF MONEY FOR ALL NECESSARY OPERATING EXPENDITURES OF THE CITY FOR THE FISCAL YEAR 2021, COMMENCING OCTOBER 1, 2020, AND ENDING SEPTEMBER 30, 2021; PRESCRIBING THE TERMS, CONDITIONS AND PROVISIONS WITH RESPECT TO THE ITEMS OF APPROPRIATIONS AND THEIR PAYMENT 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 RETIREMENT OF OUTSTANDING BONDS AND OTHER FIXED OBLIGATIONS OF THE CITY; PROVIDING FOR BUDGET CONTROL POLICIES.

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;

WHEREAS, the City of Marco Island held a City Council Work Session on the fiscal year 2020-2021 budget on July 20, 2020; and

WHEREAS, the 2020 Tax Assessment Roll for the City of Marco Island has been prepared, equalized and certified, showing:

Total Taxable Value of Real & Personal Property: \$11,313,580,784; and

WHEREAS, the process of adopting 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 if any, certain public notices, public hearings, and format of required advertising.

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

Section 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, 2020, and ending September 30, 2021, is hereby adopted.

Section 2. That for the payment of expenses and obligations of the City of Marco Island for the fiscal year ending September 30, 2021, 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".

Section 3. Annual expenditures of the City of Marco Island are controlled by Section 1.04 of the City Charter – Expenditure Limitation.

- A. On August 18, 2014, the City Council approved Ordinance 14-08 to replace Resolution 03-03 adopted by the City Council on January 13, 2003. The Ordinance establishes the legislative intent and procedures for the calculation of the expenditure limitations. Exhibit A of the Ordinance complies with the following policies and procedures used to calculate the spending cap limits:
1. The term “operating expenditures” shall be interpreted as “expenditures from the operating budget of the City’s Government Fund.”
 2. Expenditures from the operating budget shall include transfers into capital asset funds for future use.
 - a. GASB (Governmental Accounting Standards Board Statements) states that “expenditures represent the use or expected use of current financial resources” and that “expenditures of governmental fund resources” may give rise to general capital assets, which are defined as “capital assets of the government that are not specifically related to activities reported in proprietary or fiduciary funds.”
 - b. GASB Codification Chapter 1600.116 defines “expenditures” as “decreases in net financial resources.”
 3. The term “prior year’s expenditures” shall be interpreted as the City’s determination of actual expenditures for the current year at the time the spending cap calculation is to be undertaken.
 4. The term “then-current Federal C.O.L.A. (Department of Labor, Bureau of Statistics, Consumer Price Index)” shall be interpreted as the prior year’s COLA released by the Social Security Administration in October. That is starting with Fiscal Year 2015 the COLA used will be the SSA COLA released in October 2013 (effective date January 1, 2014).
- 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.

Section 4. Budgetary control is maintained at the fund level for all funds. Budget amendments may be approved by resolution from time to time during the fiscal year through the approval of the City Council. The City Council has authorized the City Manager to amend, modify or otherwise adjust the operating budget to a maximum limit of \$50,000 in total amendments, modifications, or adjustments during the year. A Budget Re-Appropriation Resolution, 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, officially amends the Annual Budget.

Section 5. The Finance Director is authorized to reserve at October 1, 2020, the unpaid purchase orders, outstanding contracts, and other commitments for Fiscal Year 2019-20. 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. To provide fiscal stability for the City and allow City Management to apply fiscal prudence in managing the City's budget, a desired committed fund balance, per GASB 54, is established. The amounts for the desired fund balance shall be transferred from available sources into a separate general fund and capital projects fund account. The amounts deposited in the committed funds are to be used only for the purposes delineated in the budget resolution and/or re-appropriation resolution. Initially, the existence of the circumstances must be declared by a five-sevenths majority vote of all members of the governing body. Thereafter, any utilization of funds committed per the capital improvement program shall require a four-sevenths vote; or if outside the established capital improvement program, it shall necessitate a five-sevenths vote. Committed funds are subject to the objective criteria of acceptable uses included below.

- A. Expenditures where proposed use is of a nonoperational nature involving capital purchases of the City government having a useful life of greater than one year. Expenditures where the proposed use is of a funding nature, such as pension liabilities, and other post-employment benefit liabilities, or matching funds for a grant, or up-front payment of grant eligible expenses to be reimbursed by grant revenues. These improvements should result in tangible benefits such as, but not limited to, better service to the citizens or in increased productivity for City employees.

Section 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 for and record such receipts in the ledgers and financial records in each respective designated account. Such ledgers and financial records shall be maintained and reported in accordance with the standards established by General Governmental Accounting and Auditing Principles and Practices


Section 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.

Section 8. That public hearings were held on the tax levy and the budget on September 9, 2020, and September 21, 2020.

Section 9. Effective Date. This Resolution shall take effect immediately upon its passage.

Passed and adopted in open and regular session through roll call vote by the City Council of the City of Marco Island, Florida, this 21st day of September 2020.

ATTEST:



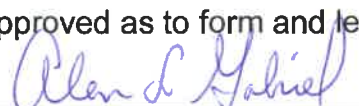
Laura M. Litzan, City Clerk

CITY OF MARCO ISLAND, FLORIDA

By 

Erik Brechnitz, Chairman

Approved as to form and legal sufficiency:



Alan L. Gabriel, City Attorney

Exhibit A

BUDGET SUMMARY								
City of Marco Island - Fiscal Year 2020-2021								
THE PROPOSED OPERATING BUDGET EXPENDITURES FOR THE CITY OF MARCO ISLAND								
ARE 0 % LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES								
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL FUNDS	HIDEAWAY BEACH TAX DISTRICT	TOTAL BUDGET
ESTIMATED REVENUES:								
Taxes:	Millage Per \$1,000							
Ad Valorem Taxes	1.7610	19,225,903						19,225,903
Ad Valorem Taxes (Voted Debt)	0.0764		0					0
Ad Valorem Taxes (Hideaway)	1.0000						535,697	535,697
Charges for Services	2,387,898	2,010,000			30,616,576			35,014,474
Intergovernmental Revenue	3,980,347			0	907,000			4,887,347
Other Revenues	424,500	0	0	3,000,000	0			3,424,500
TOTAL SOURCES	26,018,648	2,010,000	0	3,000,000	31,523,576	0	535,697	63,087,921
Interfund Transfers In	0	0	351,790	3,502,280	0	1,632,045		5,486,115
Fund Balances/Reserves	13,403,182	-508,663	1,594,489	14,950,587	4,462,499	999,903	2,404,917	37,306,914
TOTAL REVENUES, TRANSFERS AND BALANCES	39,421,830	1,501,337	1,946,279	21,452,867	35,986,075	2,631,948	2,940,614	105,880,950
EXPENDITURES/EXPENSES:								
General Government	3,725,141							3,725,141
Growth Management	813,894							813,894
Public Safety	12,520,066	2,407,737						14,927,803
Parks & Recreation	1,645,044						535,697	2,180,741
Public Works	3,299,910							3,299,910
Debt Service			751,790		12,751,798			13,503,588
Capital Projects				6,593,063	8,216,000			14,809,063
Water & Sewer					13,096,921			13,096,921
Internal Services	586,758	377,361			1,858,924	1,732,045		4,555,088
TOTAL EXPENDITURES/EXPENSES	22,590,813	2,785,098	751,790	6,593,063	35,923,643	1,732,045	535,697	70,912,149
Interfund Transfers Out	3,739,138	52,500		0	62,432			3,854,070
Fund Balances/Reserves	13,091,879	-1,336,261	1,194,489	14,859,804	0	899,903	2,404,917	31,114,731
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	39,421,830	1,501,337	1,946,279	21,452,867	35,986,075	2,631,948	2,940,614	105,880,950
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.								

RESOLUTION 20-40

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARCO ISLAND, TO LEVY A TAX ON ALL PROPERTIES WITHIN THE HIDEAWAY BEACH SPECIAL TAXING DISTRICT FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021 FOR THE PURPOSE OF PROVIDING SUFFICIENT FUNDS FOR THE OPERATIONS AND MAINTENANCE OF THE SPECIAL TAXING DISTRICT, AND TO APPROPRIATE SAID COLLECTIONS THEREUNDER.

WHEREAS, the 2020 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: \$550,600,249

WHEREAS, the City of Marco Island adopts the tax levies and millage rates for the City of Marco Island and any Dependent 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 RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARCO ISLAND, FLORIDA:

Section 1. That the Fiscal Year 2021 operating tax levy and millage rate for the Hideaway Beach Special Taxing District is hereby fixed and determined to be 1.000 mil.

Section 2. That the voted debt service millage rate for the Hideaway Beach Special Taxing District, hereby is fixed and determined to be 0.000 mils.

Section 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	1.000 mil	\$535,697
Hideaway Beach Voted Debt Service	0.000 mils	\$0.00

Section 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.

Section 5. That public hearings were held on the tax levy and the budget on September 9, 2020 and September 21, 2020.

This Resolution shall take effect immediately upon adoption.

Passed and adopted in open and regular session through roll call vote by the City Council of the City of Marco Island, Florida, this 21st day of September 2020.

ATTEST:



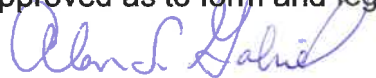
Laura M. Litzan, City Clerk

CITY OF MARCO ISLAND, FLORIDA

By: 

Erik Brechnitz, Chairman

Approved as to form and legal sufficiency:



Alan L. Gabriel, City Attorney

RESOLUTION 20-41

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARCO ISLAND, MAKING FINAL APPROPRIATIONS OF SUMS OF MONEY FOR ALL NECESSARY EXPENDITURES OF THE HIDEAWAY BEACH SPECIAL TAXING DISTRICT FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2020, AND ENDING SEPTEMBER 30, 2021; APPROPRIATING FUNDS FOR THE GENERAL OPERATION OF THE HIDEAWAY BEACH SPECIAL TAXING DISTRICT, AND PROVIDING FOR BUDGET CONTROL POLICIES.

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 any Dependent Special Taxing Districts; and

WHEREAS, The Hideaway Beach Special Taxing District Board met on May 14, 2020, and decided to set their millage to 1.000 mils in funding their FY 2021 budget; and

WHEREAS, the 2020 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: \$555,126,435; 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-Rate, certain public notices, public hearings, format of required resolutions;

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

Section 1. That the budget for the Hideaway beach special Taxing District for the fiscal year commencing October 1, 2020, and ending September 30, 2021, is hereby adopted.

Section 2. That for the payment of expenses and obligations of the Hideaway Beach Special Taxing District for the fiscal year ending September 30, 2021, there is hereby appropriated out of any monies in the treasury of the Hideaway Beach Special Taxing District and any accruing revenues of the Special Taxing District available for said purposes to the funds and for the purposes hereinafter set forth, the sums of money shown in the following schedule:

SPECIAL REVENUE FUND:

Hideaway Beach Special Taxing District

\$535,697

Section 3. Budgetary control is maintained at the fund level for all funds. Budget amendments are approved by resolution from time to time during the fiscal year through the approval of the City Council. The City Council has authorized the City Manager to amend, modify or otherwise adjust the operating budget to a maximum limit of \$50,000 in total amendments, modifications, or adjustments during the year. A Budget Re-Appropriation Resolution, consolidating all budget amendments approved during the fiscal year and those recommended by the Hideaway Beach Tax District Board near the end of the fiscal year, officially amends the Annual Budget.

Section 4. The Finance Director is authorized to reserve at October 1, 2020, the unpaid purchase orders, outstanding contracts, and other commitments for Fiscal Year 2019-20. 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.

Section 5. 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 for and record such receipts in the ledgers and financial records in each respective designated account. Such ledgers and financial records shall be maintained and reported in accordance with the standards established by General Governmental Accounting and Auditing Principles and Practices

Section 6. 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.

Section 7. That public hearings were held on the tax levy and the budget on September 9, 2020, and September 21, 2020.

Section 8. Effective Date. This Resolution shall take effect immediately upon adoption.

Passed and adopted in open and regular session through roll call vote by the City Council of the City of Marco Island, Florida, this 21st day of September 2020.

ATTEST:



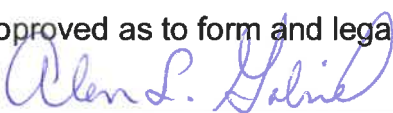
Laura M. Litzan, City Clerk

CITY OF MARCO ISLAND, FLORIDA

By: 

Erik Brechnitz, Chairman

Approved as to form and legal sufficiency:



Alan L. Gabriel, City Attorney

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City of Marco Island

FY 2020-21 BUDGET OVERVIEW

SIGNIFICANT BUDGET INFLUENCES

The COVID-19 Pandemic has resulted in unplanned expenditures for Fiscal Year 2020. The City is closely monitoring the COVID-19 developments and determining the measures to help minimize any significant impact on the City's operations.

The City is doing its best to provide a safe working environment by taking steps to ensure the safety and wellness of our employees including enhanced sanitation of facilities, opting for online meetings to replace in-person meetings, setting up screenings, implementing flex scheduling, and guidelines for those coming to our facilities. The State's and City's execution of a phased approach to reopening has allowed staff to recalculate the revenue projections which are estimated to produce no gaps expected for Fiscal Year 2020. The City's interest earnings will see a reduction, FY 2020-21, as the Federal Reserve has set the fed's funds rate at 0%. The City's is budgeting a 20% decrease in activity based revenues (sales and gas tax, user fees), due to COVID-19, resulting in a 3% gap for the FY 2020-21 budget. The strategies used to closing the budget gap for the FY 2020-21 year presented in detail within this document and consists of short-term fixes, spending cuts in areas such as travel and training, as well as a selective use of reserves.

The City's budget priorities remain unchanged between FY 2019-20 and FY 2020-21. Budgets were developed around the goals of the fifteen-year strategic plan which focuses on a pristine natural environment and water quality, a financially sound city providing excellent services, to control growth and development, and to provide a great place to live. It is generally recognized that all budgets and expense disbursements regardless of fund or activity are revenue and cash dependent. This concept establishes that enterprise funds, internal service funds, and certain special revenue funds which rely solely on fee for service income with zero reliance upon ad valorem revenue should be allowed to establish budgets and conduct operations within revenue centric guidelines dictated by cash on hand and anticipated receipts. For FY 2021, the following budget priorities must be satisfied for enterprise and special revenue operations; working capital guidelines established through policy debt obligations or best practices; capital obligations from the capital improvement element; any fee or rate study expense stipulations; priority agency wide initiatives; any statutory or ordinance spending restrictions.

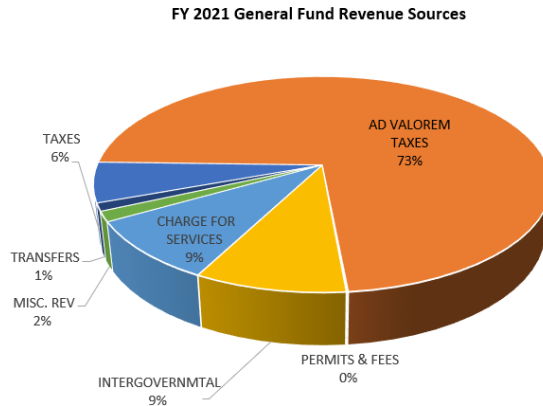
This concept also presumes continual monitoring of cash and receipts and, if necessary, subsequent operational adjustments dictated by cash flow. As such, ad valorem agency limitations suggested above will not apply.

Certain cost centers or functions have a net cost to the General Fund (001) and are collected as administrative charges. In these instances where fee for services offset the ad valorem impact, then the budget reduction guidance should account for this positive impact upon the net cost to the General Fund (001).

GENERAL FUND OPERATING OVERVIEW (Fund 001)

Each Fiscal Year based upon fiscally conservative budgetary guidance, limited resources are allocated to competing services, programs, projects and capital initiatives. Within the pyramid of service and program delivery, significant resources have and will continue to be devoted to public safety, public health, debt management and replacement of critical infrastructure and equipment. Property (ad valorem) taxes will once again be the primary funding source to the City's budgetary revenue mix which for FY 2020-21 budget comprise about 73% of total General Fund net recurring annual operating revenue. Seventy-seven (79%) of

General Fund revenue is comprised of tax revenues such as fuel tax, communication service tax, sales tax, and business taxes.



Thus, significant attention is paid to ad valorem taxes and those factors that can influence millage rate and tax levy decisions. Under a rolled back tax rate policy, the General Fund Levy is to increase by \$408k resulting from a 3.45% increase in property values (\$377 million) and over \$99 million in new construction values.

Taxable Values, Millage Targets for the General Fund

In 1995, the State of Florida limited all local governments' ability to raise property assessments of homestead property in any given year to 3% or cost of living, whichever is lower. Statutory changes to the state's tax laws were passed by the Florida Legislature in 2007 to assist homeowners when the taxable valuations were increasing substantially each year. Implementation of a key provision of the law started for budgets beginning in Fiscal Year 2008 and provided maximum millage rates for all local governments. In effect, the state required all governments to decrease property taxes by rolling back the operating millage rate to Fiscal Year 2002 values. Further tax reform regulations allow municipalities to increase the tax rate to the point where tax revenues equal the rolled-back tax rate plus growth in Florida personal income with a simple majority vote of the City Council

The following table provides a history of Citywide taxable values over the past twelve (15) years (tax year 2006-2020).

Tax Year	Taxable Values	City Wide % inc. (dec)
2006 (FY07)	\$ 12,076,622,349	-----
2007 (FY08)	\$ 11,570,581,313	-4.2%
2008 (FY09)	\$ 10,486,293,910	-9.4%
2009 (FY10)	\$ 9,326,970,565	-11.1%
2010 (FY11)	\$ 8,271,255,049	-11.3%
2011 (FY12)	\$ 7,567,995,115	-8.5%
2012 (FY13)	\$ 7,411,207,873	-2.1%
2013 (FY14)	\$ 7,548,486,093	1.9%
2014 (FY15)	\$ 7,970,552,473	5.6%
2015 (FY16)	\$ 8,619,964,889	8.1%
2016 (FY17)	\$ 9,365,873,073	8.7%
2017 (FY18)	\$ 10,016,071,149	6.9%
2018 (FY19)	\$ 10,392,204,781	3.8%
2019 (FY20)	\$ 10,799,221,384	3.9%
2020 (FY21)	\$ 11,313,580,784	4.8%

Revenues:

- The total millage rate adopted for Fiscal Year 2021 budget, for operating purposes is 1.7610 mills, down 0.0447 mills or -2.48% from 1.8057 for prior Fiscal Year 2020. The budget is based on an assumed collection rate of 96.5% of total Property Taxes assessed, which allows for early payment discounts. At the operating millage rolled back rate of 1.7610, this will yield revenue of \$19,225,903.
- The City of Marco Island relies primarily on two major revenue sources to fund the annual budget; Property (Ad Valorem) Taxes and activity based State Shared Revenues. Based on projections and use of the rolled-back rate, Ad Valorem Taxes will increase a modest 2.4% due to new construction added to the tax roll for Fiscal Year 2021.
- In Fiscal Year 2021 the City will experience a reduction in activity based revenue based on the impacts of COVID-19. The activity based revenue for the FY 2020-21 budget was reduced by 20% resulting in a decrease in budgeted revenues of \$925k. The reduction of Communication Service tax revenue resulting from Resolution 18-44, as the tax rate of 2.10% is budgeted for the full Fiscal Year. This will result in a decrease in budgeted revenues of approximately \$99,000 for a total revenue decrease of \$1.024 million in tax revenue.
- Impact Fee revenues continue to be collected, and can be appropriated, by Council, as capital projects or programs identified for “expanded capacity” needs. Due to a reduction in budgeted revenue for the fy 2021 budget, \$65,000 of the Police Department’s impact fee reserves will be used as a funding source for the undercover vehicle capital request.
- Police Forfeiture reserves will be utilized as a funding source for the capital request of the Fixed Automatic License Plate Reader, in the amount of \$59,250.
- The Budgeted Fiscal Year 2021 General Fund Operating Revenues are \$26,329,951 in total.

Appropriations:

- The adopted millage together with other expected revenues will provide funding for continued on-going operations as well the majority funding for the replacement of existing city owned assets and infrastructure or “pay-as-you go” plan. Revenues also provide funding for the anticipated 10% increase in health insurance premiums. The budget also includes funds reserved to provide wage adjustments to keep Non-Bargaining employee salaries and wages competitive, along with Bargaining Unit Increases per the Police and Fire Union’s collective bargaining agreements that went into effect for Fiscal Year 2019.
- There is a -73.7% decrease in transfers to debt service, primarily due to the combined payoff of Special Revenue Bonds, Series 2015 in FY 2020 and the use of reserves of \$400k within in the Debt Service Fund (201). This is a short-term strategy to mitigate the anticipated reduction in activity based revenue from the impacts of Covid-19.
- A General Fund transfer to capital of \$3,449,780 will fund the City’s Fleet and Infrastructure needs of this year’s annual “pay-as-you go” plan. The transfer is a reduction of -18% versus Fiscal Year 2020 original appropriated budget. The reduction in General Fund transfer to capital is due to the deferred funding of \$767k for Winterberry Bridge construction, which won’t be needed until Fiscal Year 2022. This is also a short term strategy to bridge the revenue gap from impacts of Covid-19.

Fund Balance:

When preparing a budget, the goal is to have revenues equal expenditures. However, actual revenues will not equal actual expenditures in a Fiscal Year. Either a decrease or increase of fund balance should be expected. The fund balance increases when actual expenditures in a Fiscal Year fall below actual revenues. The City’s

fund balance policy is primarily directed at the General Fund. Management administers the City Council’s direction for an Emergency Reserve of 25% of the adopted Fiscal Year General Fund Operating Budget.

The following chart shows the components of fund balance in the General Fund as well as the estimated and future projected balance based off of the FY 2020-21 budget. Unassigned fund balance is the amount that is typically tracked for management purposes, other components are assigned or reserved for specific functions.

	Budgeted 9/30/21	Estimated 9/30/20	Actual 9/30/19	Actual 9/30/18
Total Fund Balance	11,329,650	11,640,953	13,403,182	10,773,399
Restricted	959,605	1,083,855	2,306,342	2,197,776
Nonspendable	22,472	22,472	22,472	43,238
Other	-	-	-	-
Total Unassigned	10,347,574	10,534,627	11,074,368	8,532,385
<i>Unassigned</i>	<i>4,699,870</i>	<i>5,169,385</i>	<i>5,996,797</i>	<i>3,590,841</i>
<i>Emergency Reserves:</i>	<i>5,647,703</i>	<i>5,365,242</i>	<i>5,077,571</i>	<i>4,941,544</i>

As provided in the City’s policy section, a decrease in fund balance may be a prudent option. There may be a major capital cost that is best funded with available funds, there may be a plan to reduce the fund balance to a certain level, or a fund balance may have increased in recognition of a major capital project(s) in future years. The size of fund balance should not be too low or too high. If a fund balance is consistently too high, it may be a sign that the public agency’s taxes or fees have been too high. On the other hand, if the fund balance is too low, the government risks being unprepared for emergencies or other unpredicted or desirable mid-year expenditures. It is essential for governments to maintain adequate levels of reserves/fund balance to mitigate current and future risks such as revenue shortfalls, natural disasters and unanticipated expenditures. As such, budgeted reserves serve to protect beginning cash position in a fund and are an essential component of Marco Island’s overall financial management strategy and a key factor in external agency measurement of the City’s financial strength.

BUILDING SERVICES FUND OVERVIEW (Fund 101)

Fund 101 is a governmental special revenue fund and is referred to as the Building Services Fund. Revenues collected are primarily related to building permit activities, including building permits, structural, electrical, plumbing, and mechanical inspections, plans reviews, and the licensing and oversight of building contractors

Revenues:

- Adopted Fiscal 2020 Building Services Fund revenue, comprised primarily of permit fees, is \$2,010,000.

Appropriations:

- The overall budget of the Building Service Fund increased by \$208,843 due to a higher demand for services in permit processing. Building Services is focused on reducing the time required to obtain permits and continually improving and enhancing the permitting process and user experience. A contingency of \$323,000 is set aside for costs related to staffing and a FEMA map appeal if warranted. The total appropriations budgeted for FY 2020-21 is \$ 2,837,598 and includes a \$52,500 transfer out to Capital Improvements Fund (300) \$30,000 for a vehicle purchase and \$22,500 towards its fleet program.

Fund Balance:

- The Building Service department is budgeting \$827,598 use of reserves to offset the fund’s budgeted expenditures. The department has built up a sufficient amount in reserves due to an influx of large developments and demand related to hurricane Irma. However, the continued reliance on reserves to achieve a balance budget is not sustainable and in response is moving forward with a rate study with the goal to substantially reduce or eliminate the future reliance on reserves. Below is a chart showing the previous three year balance as well as the estimated FY 2020 and projected based on budget fund balance for FY 2021.

previous three year balance as well as the estimated FY 2020 and projected based on budget fund balance for FY 2021.

	Budgeted 9/30/21	Estimated 9/30/20	Actual 9/30/19	Actual 9/30/18	Actual 9/30/17
Building Services	2,805,271	3,632,869	3,884,518	3,459,262	3,579,353
Total Fund Balance	2,805,271	3,632,869	3,884,518	3,459,262	3,579,353

GENERAL GOVERNMENT CAPITAL IMPROVEMENT PROJECTS (Funds 300-302)

For Fiscal Year 2021, capital funding is subject to City Council guidance on millage rates and the certified taxable property values received in July 2020. The General Fund regularly appropriates substantial dollars to new general governmental capital and asset replacement projects benefitting all citywide residents. The Building Service Fund has initiated a 5 year fleet program within the FY 2020-21 budget with planned appropriations of \$22,500 per year. This level of capital planning which generally translates into approved budget appropriations provides part of the highly desirable budget flexibility which is essential to sound fiscal management. Preserving cash, maintaining adequate reserves, protecting the City's investment quality credit rating and paying debt service will always take priority as expenditure planning evolves. Generally, these priorities are strategically managed and sufficient allocations are made in harmony with other capital and operating spending appropriations.

The City has a multi-year plan for capital improvements which is evaluated and updated annually. The projects listed in the Capital Improvement Plan primarily focus on maintenance of existing infrastructure, with replacement and repair of park facilities, bridges, road surfaces, bike paths and drainage lines. The list also includes replacement of city and public safety vehicles and major machinery and equipment. Whenever possible, grant applications are submitted to reduce the City's share of funding for capital these projects.

Revenues:

- The General Government Capital Improvement "pay-as-you-go" program of \$3,593,063, which includes the Capital Replacement Reserve, is funded by transfer of \$3,325,530 from the General Fund, transfer of Police forfeiture funds of \$59,250, transfer of Police impact fees for \$65,000, and use of capital reserves of \$90,783 from fund 301. Building Services is transferring \$52,500 from its operating fund to go towards its fleet program.

Budgeted Capital Funding Source Trends

FISCAL YEAR	TRANSFS IN GENERAL FUND	TRANSFS IN PD FORFEITURE RESERVES	TRANSFS IN PD IMPACT FEE RESERVES	TRANSFERS IN CAPITAL RESERVES	GRANTS	TRANSFERS IN BLDG SERV.	TRANSFERS IN WTR & SWR
FY 2016	3,840,985			\$760,730.00	100,000		
FY 2017	4,224,355			\$552,060.00			
FY 2018	3,993,246			\$455,205.00	750,000		1,000,000
FY 2019	4,193,271			-			
FY 2020	4,207,349			-			
FY 2021	3,325,530	59,250	65,000	90,783		52,500	

Appropriations:

- \$3,593,063 is allocated for capital improvements such as city-wide drainage, computer hardware replacement, street resurfacing, bridge rehabilitation, bike and pathway improvements, and upgrading of various fleet and equipment needs. Material add-ons include a Fixed ALPR Camera, Undercover Police Vehicle, and Shade Structures for Mackle Park. These were made possible by utilizing restricted impact fee and forfeiture reserves and by deferring the appropriation for construction of the Winterberry Bridge of \$767,260 to Fiscal Year 2021-22.

The following table provides a description of historical original budget allocations funded primarily from the General Fund budget to support ongoing asset maintenance and new capital initiatives.

Adopted Historical Budget Allocations by Department

FUNDING	INFORMATION TECH.	GENERAL GOVERNMENT	POLICE DEPARTMENT	FIRE DEPARTMENT	CODE COMPLIANCE	PUBLIC WORKS	PARKS & RECREATION
FY 2016	144,310	136,200	732,910	986,515	7,300	2,631,640	62,840
FY 2017	133,910	3,400	619,210	986,515	7,300	2,631,640	394,440
FY 2018	137,950	3,400	619,210	1,727,715	7,300	3,618,190	84,686
FY 2019	129,150	3,400	619,210	818,131	7,300	2,558,190	57,890
FY 2020	124,940	37,918	406,620	754,041	7,300	2,778,190	98,340
FY 2021	124,940	1,700	653,470	812,600	7,300	1,794,430	146,123

Citywide capital allocations have traditionally included new money components for general governmental capital projects as well as maintaining and replacing existing general governmental infrastructure. The following chart provides a summary description of dollars programmed for transfer in FY 2017, FY 2018, FY 2019, FY 2020, and FY 2021 for various strategic general governmental capital initiatives. Besides the exception for the Fire Station 50 project no other projects within the table below are slated for funding from the Local Option One Cent Infrastructure Sales Tax.

	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
Buildings	18,000	18,000	18,000	18,000	18,000	15,000
Fire Station 50	560,000	560,000	300,000	560,000	560,000	560,000
Fire Station 51	-	-	1,010,000	-	-	-
Computer Software & Hardware	179,650	169,250	89,050	164,490	161,540	155,360
Stormwater & Drainage	395,000	395,000	395,000	597,000	697,000	597,000
Bridges	930,000	930,000	930,000	1,067,260	1,067,260	300,000
Roadways & Surfacing	685,640	685,640	1,685,640	609,640	611,840	500,000
Public Sidewalk & Bikepaths	487,340	487,340	487,340	224,080	224,080	314,080
Park Improvements	39,900	371,500	21,500	21,500	60,800	126,423
800 MHZ Radios	109,000	109,000	109,000	109,000	43,000	48,400
Fire Equipment	72,150	72,150	72,150	72,150	79,700	74,300
Vehicles	980,725	867,025	873,625	654,041	557,291	762,450
Fuel Supply Tank	-	-	-	-	130,000	-
Police Equipment	111,510	111,510	96,110	96,110	95,120	140,050
City Hall Improvements	132,800	-	-	-	-	-
Total	4,701,715	4,776,415	6,087,415	4,193,271	4,305,631	3,593,063

GENERAL GOVERNMENT DEBT SERVICE (201-203)

The City continues to have strong underlying bond ratings. Standard and Poor's, Moody's and Fitch have issued ratings of "AA+", "Aaa", and "AA+" for the City's general obligation bond issue; "AA", "Aa2", "AA" for the City's sales tax revenue bond issue; and "A+", "Aa3", and "AA-". At the end of the Fiscal Year 2019, the City had total long-term debt (excluding accrued compensated absences, OPEB liability, and deferred assessments) outstanding of \$175 million. Of this amount \$11.5 million is considered governmental obligations and the remaining \$163.5 million is business-type debt which is secured solely by specified water and sewer utility fund revenue sources.

Overview:

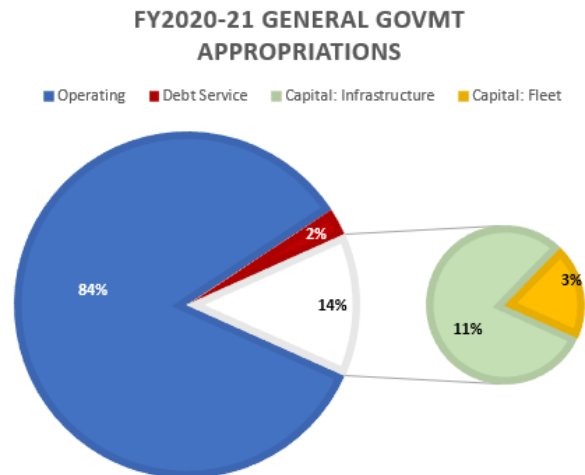
- Adopted Fiscal Year 2021 Governmental Debt Services Fund appropriations total \$751,789.
- The debt service millage for land of Veterans Community Park is no longer needed for the bond was satisfied in Fiscal Year 2020.
- To temporarily assist with the reduction in activity based budgeted income for FY 2020-21 budget, \$400k of reserves within the Debt Service Fund (201) are budgeted as a funding source for debt obligations.
- Also, the transfers of \$289,357 from the General Fund and \$62,432 from Water & Sewer Fund provide coverage for the remaining debt obligations totaling \$351,789.

(principal and interest details can be found in the debt service section)

To summarize with the General Government section below, total appropriations consist of \$26,873,234 where 84% is operating, 14% is capital improvements, and 2% being debt service.

Governmental Operating	
General Government	1,104,711
Streets & Drainage	3,299,910
Parks & Rec.	1,645,044
Legal	415,000
Information Tech.	820,984
Public Safety	15,305,164
TOTAL	\$ 22,590,813

Governmental Debt Service	
Notes - Smokehouse	419,814
Equipment Leases	269,544
TOTAL	\$ 689,358



Governmental CIP	
Capital: Infrastructure	
Information Tech.	124,940
Public Safety	933,170
Parks & Rec.	126,423
Streets & Drainage	1,711,080
General Govmt	-
TOTAL	\$ 2,895,613
Capital: Fleet	
General Government	1,700
Public Safety	592,700
Parks & Rec.	19,700
Streets & Drainage	83,350
TOTAL	\$ 697,450
Grand Total	\$ 3,593,063

WATER AND SEWER FUND (400)

The Water and Sewer Utility operates as an enterprise fund titled as Marco Island Utilities (MIU). MIU is divided into 7 separate cost centers: 2 Drinking Water Divisions, 1 Wastewater Divisions, Maintenance, Collections & Distribution, Customer Service, and Administration.

Revenues:

- The Water and Sewer budgeted revenue projections are based on a zero percent rate increase from FY 2020-21 budget.

Appropriations:

- The Water and Sewer operating budget has a -2.1% decrease from the current FY 2019-20 budget. This is due to the elimination of the Marco Shores Sewer Plant cost center which was achieved by the completion of the Marco Shores Waste Alternative Waste Water project.

Capital Improvements (Funds 430 & 431)

- Funding for Renewal Replacement and Improvements of \$1,530,829, Capital Reserves of \$2,296,243, and major capital projects of \$3,481,928 is included for projects identified in the Water and Sewer capital improvement schedule. The Bond Covenants require a 5% minimum allocation for Renewal, Replacement and Improvements and a 7.5% minimum allocation for Capital Reserves. This requirement is met by transfer of the \$1,530,829 to RR&I and \$2,296,243 to Capital Reserves. The listed projects in fund 431 totaling \$5,276,000 are funded primarily by transfers of operating excess revenues. Additional funding sources include Grant awards from FEMA totaling \$907k for FY 2020-21 budget.

Debt (Funds 410 & 420)

- A transfer out to the Water and Sewer Debt fund (420) is appropriated in the amount of \$8,397,129 as well as a transfer out to the General Government Debt Fund (201) in the amount of \$62,432. Total appropriated transfers out to debt service equal \$8,459,561 a -11.5% reduction compared to the FY 2020 budget. The capacity surcharge of 4% was eliminated in FY 2020 due to the retirement of 2010A STRP Revenue Bond. The City was also able to capitalize on low interest rates by refinancing a portion of the City's outstanding Utility System Refunding Revenue Bonds, Series 2013, saving approximately \$5 million over the remaining 13 year term.

HIDEAWAY BEACH TAX DISTRICT (Fund 150)

The Hideaway Beach Tax District was created as a component unit of the City in 2003. Voters in this private neighborhood approved a tax levy for re-nourishment of the beaches adjacent to the neighborhood.

Revenues:

- The operating millage rate stayed flat for Fiscal Year 2020 at 1.000 mills. This millage is expected to generate \$535,697 (96.5% of total taxes levied).

Appropriations:

- This year's appropriation covers the annual operating cost and partial funding of the District's continued beach restoration program leaving \$377,697 in contingency for future improvements.

ONE CENT SALES SURTAX FUND (Fund 302)

Revenues:

- Section 212.055(2), Florida Statutes authorizes a Board of County Commissioners, subject to approval in a referendum, to impose a 1.0 percent (1%) local government infrastructure surtax upon transactions occurring within a county which are taxable under Chapter 212, Florida Statutes. On November 8, 2018 Collier County informed the State Department of Revenue of the passage of a One-Cent Sales Surtax referendum. Collection of the surtax began on January 1, 2019. The City of Marco Island is anticipated to receive approximately \$3.0 million for FY 2020-21 Budget. Proceeds of this tax may only be used for certain specific capital expenditures and infrastructure projects.

Appropriations:

- Approved uses of these funds can be used for any of the following purposes.
 - To finance, plan, and construct infrastructure.
 - To acquire any interest in land for public recreation, conservation, or protection of natural resources or to prevent or satisfy private property rights claims resulting from limitations imposed by the designation of an area of critical state concern.

- To provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum.
- To finance the closure of county or municipal-owned solid waste landfills that have been closed or are required to be closed by order of the DEP. Any use of the proceeds or interest for purposes of landfill closures before July 1, 1993, is ratified.
- Projects proposed by the City of Marco Island for use of these funds include but are not limited to infrastructure improvements of Veterans Park, Fire Station 50, Stormwater/Drainage, and Public Parking. The schedule below represents the proposed plan.

	2019	2020	2021	2022	2023	2024	2025	2026
Balance Brought Forward	-	2,646,956	5,446,956	348,917	518,917	188,917	158,917	78,917
Revenue*	2,646,956	2,800,000	3,000,000	3,200,000	3,200,000	3,200,000	3,200,000	800,000
Total 1 Cent Sales Tax Available	2,646,956	5,446,956	8,446,956	3,548,917	3,718,917	3,388,917	3,358,917	878,917
Fire Station 50 HMGP**			1,284,101					
Fire Station 50 Note***			8,000,000					
Veterans Park Note			4,000,000					
Total Revenues and Other Financing Sources	2,646,956	5,446,956	21,731,057	3,548,917	3,718,917	3,388,917	3,358,917	878,917
Olde Marco Parking							400,000	
Fire Station 50**			11,782,140					
Veterans Park			7,000,000					
Veterans Park Note				880,000	880,000	880,000	880,000	880,000
Durnford Way			600,000					
Street Resurfacing			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Herb Savage Way				150,000				
Muspa Way					700,000			
Wells Sawyer Way						350,000		
Stormwater Projects			1,000,000	1,000,000	950,000	1,000,000	1,000,000	
Balance, Net of Infrastructure Expenditures	2,646,956	5,446,956	348,917	518,917	188,917	158,917	78,917	(1,083)

*The 2019 revenue amount reflects the actual amount recognized. The remaining years represent projections based on fiscal 2019 and fiscal 2020, as adjusted for the effects of COVID19 .

**The estimated federal share of the Hazard Mitigation Grant Program (HMGP) has been revised downward from the original estimate of \$1,500,000.

***The Fire Station 50 Note is to be repaid from the ongoing annual allocation of \$560,000 to the "pay go" capital plan for the replacement of Station 50.



City of Marco Island

SPENDING CAP CALCULATION FOR FISCAL YEAR 2021

Expenditures fiscal year ending September 2020		20,787,798
General Fund transfer to Capital Improvements Fund		6,093,382
Debt Service		693,084
TOTAL OF ALL FUNDS SUBJECT TO SPENDING CAP		<u>27,574,263</u>
Less expenditures funded by :		
Grants and Gifts		(370,071)
Enterprise Funds		<u>(1,314,120)</u>
Fiscal year 2020 expenditures subject to spending cap		<u>25,890,072</u>
Plus percentages permitted by City Charter:		
3% General Fund Expenditures Increase	3.0%	776,702
1.6% S.S. COLA Release	1.6%	414,241
		<u>1,190,943</u>
Fiscal Year 2020 Spending Cap		27,081,016
FY21 Projected Budget (<i>less expenditures funded by Grants, Gifts, Enterprise Funds</i>)		24,614,882
FY21 Expenditures (Less)/+More than the 2021 Spending Cap		(2,466,134)

**CITY OF MARCO ISLAND
FY 2020-21 All Appropriated Funds
by Expenditure Type**

FUND & DESCRIPTION	NUMBER OF FTEs	PERSONNEL COSTS	OPERATING	DEBT	CAPITAL OUTLAY	TOTAL PROPOSED BUDGET
LEGISLATIVE	7.0	52,100	46,410		-	98,510
EXECUTIVE	6.5	841,514	33,705		-	875,219
FINANCE	6.5	756,217	172,492		-	928,709
LEGAL	-	-	415,000		-	415,000
GROWTH MANAGEMENT	6.5	627,368	186,526		-	813,894
INFORMATION TECHNOLOGY	4.0	412,797	408,187		-	820,984
GENERAL GOVERNMENT	1.5	33,800	1,139,677		-	1,173,477
POLICE	42.5	4,572,959	607,416		-	5,180,375
FIRE RESCUE	44.0	6,336,946	566,149		-	6,903,095
EMERG. DISASTER MANAGEMENT	-	-	28,850		-	28,850
CODE COMPLIANCE	7.0	296,605	111,141		-	407,746
PUBLIC WORKS	13.0	1,114,845	2,185,065		-	3,299,910
PARKS & RECREATION	13.0	904,567	740,477		-	1,645,044
GEN GOVT TRANSFER OUT	-	-	-	289,358	3,449,780	3,739,138
001 GENERAL FUND OPERATING TOTAL	151.50	15,949,718	6,641,095	289,358	3,449,780	26,329,951
101 BUILDING SERVICES OPERATING FUND	21.00	1,895,596	889,502	-	52,500	2,837,598
NORTH PLANT	9	828,715	1,742,177		-	2,570,892
SOUTH PLANT	7	630,867	1,087,909		-	1,718,776
MARCO ISLAND SEWER PLANT	8	788,384	1,371,624		-	2,160,008
MARCO SHORES SEWER PLANT	0	-	-		-	-
COLLECTION & DISTRIBUTION	20	1,513,301	848,270		-	2,361,571
OPERATION MAINTENANCE	13	1,267,983	294,125		-	1,562,108
ADMINISTRATION	7	784,312	2,789,723	8,459,561	3,827,072	15,860,668
FINANCIAL SERVICES	7.5	642,329	258,296		-	900,625
WATER AND SEWER TRANSFERS OUT					3,481,928	3,481,928
400 TOTAL WATER & SEWER OPERATING FUND	71.5	6,455,891	8,392,124	8,459,561	7,309,000	30,616,576
300 GOVERNMENTAL CAPITAL FUND	-	-	-	-	3,593,063	3,593,063
301 ASSET REPLACEMENT	-	-	-	-	90,783	90,783
201-203 GENERAL FUND DEBT SERVICE FUNDS	-	-	-	751,790	-	751,790
302 ONE CENT FUND	-	-	-	-	3,000,000	3,000,000
430-431 WATER SEWER CAPITAL FUNDS	-	-	-	-	8,216,000	8,216,000
420 WATER & SEWER DEBT FUND	-	-	-	8,397,129	-	8,397,129
440-456 SEWER ASSESSMENT DEBT FUNDS	-	-	107,830	4,354,669	-	4,462,499
500 SELF-INSURANCE FUND	-	-	1,578,045	-	-	1,578,045
150 HIDEAWAY FUND	-	-	535,697	-	-	535,697
650 FIRE PENSION FUND	-	-	80,000	-	-	80,000
651 POLICE PENSION FUND	-	-	74,000	-	-	74,000
GRAND TOTAL	244.0	24,301,205	18,298,293	22,252,507	25,711,126	90,563,131



City of Marco Island

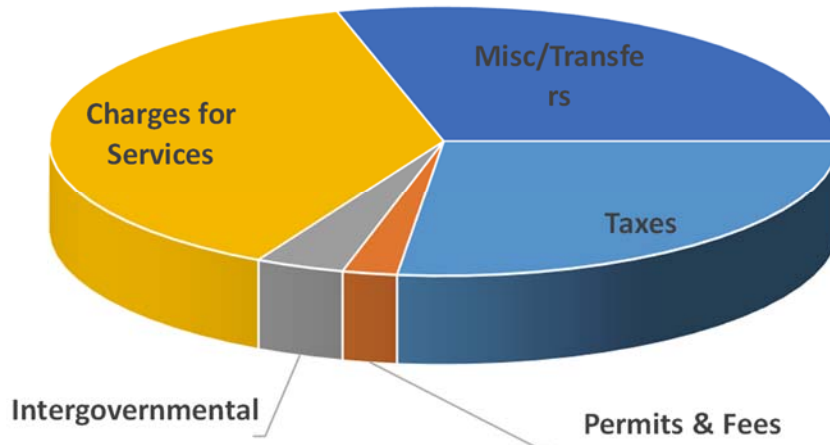
All Fund Revenue & Expenditures

Revenue Overview

The City of Marco Island budget is structured on 35 individual funds. The account structure follows the State of Florida’s Uniform Accounting System. Each fund is a distinct financial entity with its own revenues and expenses. The FY 2020-21 budget is balanced in accordance with the City’s Code of Ordinances. Revenues are budgeted at \$90,563,131 which includes use of fund balance and reserves in the amount of \$6,192,183. Expenditures are budgeted at \$90,563,131 which includes \$19,650,982 of inter-fund transfers.

Where Money Comes From

	FY 2020-21 Budget	%	FY 2019-20 Budget	%
Taxes	24,347,947	26.9%	22,004,873	23.4%
Permits & Fees	2,026,000	2.2%	2,026,000	2.2%
Intergovernmental	3,301,000	3.6%	6,551,000	7.0%
Charges for Services	34,289,519	37.9%	34,972,785	37.1%
Misc/Transfers	26,598,665	29.4%	28,586,224	30.4%
Total	90,563,131		94,140,882	

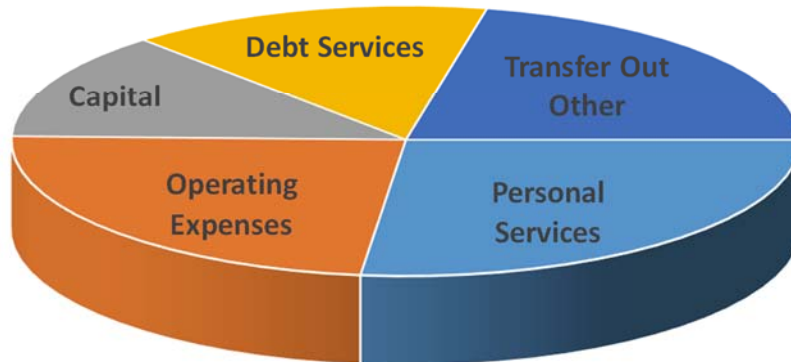


Expenditure Overview

The appropriations of the thirty nine budgeted funds are \$ 90,563,131. The following chart shows a summary of the combined budget by category:

Where Money Goes

	FY 2020-21 Budget	%	FY 2019-20 Budget	%
Personal Services	24,301,205	26.8%	23,479,855	24.9%
Operating Expenses	21,350,793	23.6%	21,693,002	23.0%
Capital	11,756,563	13.0%	10,142,989	10.8%
Debt Services	13,503,588	14.9%	17,117,219	18.2%
Transfer Out Other	19,650,982	21.7%	21,707,817	23.1%
Total	90,563,131		94,140,882	



City of Marco Island
FY 2020-21 All Funds Revenue by Type
Including Interfund Charges and Transfers

	Taxes	Permit & Fees	Intergov- ernmental	Charges for Services	Other Sources	Total
001 General Fund	20,812,250	26,000	2,394,000	2,387,898	709,803	26,329,951
101 Building Services	-	2,000,000	-	-	837,598	2,837,598
150 Hideaway	535,697	-	-	-	-	535,697
201-203 General Fund Debt	-	-	-	-	751,790	751,790
300-301 General Gvmt Capital	-	-	-	-	3,683,846	3,683,846
302 One Cent Sales Tax	3,000,000	-	-	-	-	3,000,000
400 Water Sewer Operations	-	-	-	30,423,576	193,000	30,616,576
420 Water Sewer Debt	-	-	-	-	8,397,129	8,397,129
430-431 Water Sewer Capital	-	-	907,000	-	7,309,000	8,216,000
440-456 Sewer Assessment Funds	-	-	-	-	4,462,499	4,462,499
500 Insurance Fund	-	-	-	1,478,045	100,000	1,578,045
650 Fire Pension	-	-	-	-	80,000	80,000
651 Police Pension	-	-	-	-	74,000	74,000
	24,347,947	2,026,000	3,301,000	34,289,519	26,598,665	90,563,131

	Total	-Transfers In	-Internal Services	=Net Revenues
001 General Fund	26,329,951	311,303		26,018,648
101 Building Services	2,837,598	827,598		2,010,000
150 Hideaway	535,697			535,697
201-203 General Fund Debt	751,790	751,790		-
300-301 General Gvmt Capital	3,683,846	3,683,846		-
302 One Cent Sales Tax	3,000,000			3,000,000
400 Water Sewer Operations	30,616,576			30,616,576
420 Water Sewer Debt	8,397,129	8,397,129		-
430-431 Water Sewer Capital	8,216,000	7,309,000		907,000
440-456 Sewer Assessment Districts	4,462,499	4,462,499		-
500 Insurance Fund	1,578,045	100,000	1,478,045	-
650 Fire Pension	80,000		80,000	-
651 Police Pension	74,000		74,000	-
	90,563,131	25,843,165	1,632,045	63,087,921

City of Marco Island

FY 2020-21 All Funds Expenditures by Type

		Personal Services	Operating Expenses	Capital/ Other	Gross Budget Total	Transfers Out	Internal Service Fund Charges	Net Budget
001	General Fund	15,949,718	6,641,095	3,739,138	26,329,951	3,739,138	586,758	22,004,055
101	Building Services	1,895,596	889,502	52,500	2,837,598	52,500	377,361	2,407,737
150	Hideaway	-	535,697	-	535,697	-	-	535,697
201-203	General Fund Debt	-	-	751,790	751,790	-	-	751,790
300-301	General Gvmt Capital	-	-	3,683,846	3,683,846	90,783	-	3,593,063
302	One Cent Sales Tax	-	-	3,000,000	3,000,000	-	-	3,000,000
400	Water Sewer Operations	6,455,891	8,392,124	15,768,561	30,616,576	15,768,561	1,858,924	12,989,091
420	Water Sewer Debt	-	-	8,397,129	8,397,129	-	-	8,397,129
430-431	Water Sewer Capital	-	-	8,216,000	8,216,000	-	-	8,216,000
440-456	Sewer Assessment Districts	-	107,830	4,354,669	4,462,499	-	-	4,462,499
500	Insurance Fund	-	1,578,045	-	1,578,045	-	-	1,578,045
650	Fire Pension	-	80,000	-	80,000	-	-	80,000
651	Police Pension	-	74,000	-	74,000	-	-	74,000
		24,301,205	18,298,293	47,963,633	90,563,131	19,650,982	2,823,043	68,089,106

**FISCAL YEAR 2020-21
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	ACTUALS FY17-18	ACTUALS FY18-19	YTD ACTUALS FY19-20	REVISED BUDGET FY19-20	ADOPTED BUDGET FY20-21	CHANGE FROM FY20-21	% CHANGE
31 - TAXES							
AD VALOREM TAXES	19,760,927	19,922,221	20,348,741	20,118,526	19,761,600	(356,926)	-1.8%
BEACH VENDOR PERMITS	11,350	14,500	18,500	6,500	6,500	-	0.0%
CASUALTY INSUR PREM TAX-POLICE	201,135	221,812	-	201,135	201,135	-	0.0%
COMMUNICATIONS SERVICE TAX	969,671	781,728	460,544	565,776	466,776	(99,000)	-17.5%
DELINQUENT AD VALOREM TAXES	4,742	15,661	3,630	5,000	5,000	-	0.0%
FIRST LOCAL OPTION FUEL TAX	587,118	583,355	460,744	570,000	456,000	(114,000)	-20.0%
INSURANCE PREM TAX-FIREFIGHTER	322,853	337,058	-	73,936	73,936	-	0.0%
LOCAL BUSINESS TAX	30,873	28,632	23,343	29,000	29,000	-	0.0%
ONE-CENT DISCRETIONARY INFRASTR	-	-	3,405,659	3,200,000	3,000,000	(200,000)	-6.3%
SECOND LOCAL OPTIONS FUEL TAX	444,889	440,616	348,466	435,000	348,000	(87,000)	-20.0%
31 - TAXES Total	22,333,558	22,345,584	25,069,627	25,204,873	24,347,947	(856,926)	-3.4%
32 - PERMITS;FEES;SP ASSM							
BLDG PERMITS-EDUCATION SURCHGB	6,489	4,297	5,700	-	-	-	0.0%
BUILDING PERMITS	2,406,937	2,241,544	1,678,916	2,000,000	2,000,000	-	0.0%
BUILDING PERMITS WAIVED	(167,944)	(9,462)	-	-	-	-	0.0%
FRANCHISE FEES - GAS	32,476	35,626	26,781	26,000	26,000	-	0.0%
IMPACT FEE- WATER CAPACITY	424,942	576,593	468,840	-	-	-	0.0%
IMPACT FEE -WATER MAIN EXT	25,348	17,370	299	-	-	-	0.0%
IMPACT FEE-CULTURAL/RECREAT	50,964	73,980	54,509	-	-	-	0.0%
IMPACT FEE-SEWER CAPACITY	322,713	432,150	361,158	-	-	-	0.0%
IMPACT FEE-SEWER MAIN EXT	56,436	93,463	92,614	-	-	-	0.0%
IMPACT FEES-FIRE	50,977	76,410	52,502	-	-	-	0.0%
IMPACT FEES-POLICE	35,758	60,525	41,112	-	-	-	0.0%
IMPACT FEE-TRANSPORTATION	200,000	200,000	200,000	-	-	-	0.0%
OTHER PERMITS/FEES-SOLICIT	75	-	-	-	-	-	0.0%
32 - PERMITS;FEES;SP ASSM Total	3,445,170	3,802,497	2,982,431	2,026,000	2,026,000	-	0.0%
33 - INTERGOVERNNTAL REV							
FEDERAL GRANT-DISASTER RELIEF	-	-	-	11,213	-	(11,213)	-100.0%
FEDERAL GRANT-SEWR/WSTEWTR	-	-	-	1,980,000	-	(1,980,000)	-100.0%
LOCAL REVENUE PUBLIC SAFETY	-	40,028	43,056	40,000	40,000	-	0.0%
PYMT FROM OTH-LIEU OF TAX-FIRE	94,327	103,962	91,220	95,000	95,000	-	0.0%
STATE GRANT - FDLE	-	-	-	-	-	-	0.0%
STATE GRANT - PUBLIC SAFETY FD	750,000	-	-	-	-	-	0.0%
STATE GRANT - SEWER/WASTEWATER	200,000	-	750,000	400,000	907,000	507,000	126.8%
STATE GRANT- STORMWATER MGMT	-	-	-	115,000	-	(115,000)	-100.0%
STATE GRANT-OTHER TRANSPORT	1,177,894	26,374	441	1,310,726	-	(1,310,726)	-100.0%
STATE REVENUE ALCOHOL BEV LIC	24,330	19,516	20,711	25,000	25,000	-	0.0%
STATE REVENUE FIREFIGHTER SUPP	21,020	5,476	15,146	6,000	6,000	-	0.0%
STATE REVENUE HALF CENT TAX	2,207,752	2,281,184	1,854,259	2,200,000	1,760,000	(440,000)	-20.0%
STATE REVENUE ONE CENT TAX	-	2,646,956	-	-	-	-	0.0%
STATE REVENUE SHARING	597,401	616,495	484,632	585,000	468,000	(117,000)	-20.0%
33 - INTERGOVERNNTAL REV Total	5,072,723	5,739,992	3,259,465	6,767,939	3,301,000	(3,466,939)	-51.2%
34 - CHARGE FOR SERVICES							
ADMINISTRATIVE CHARGE-BLDG	148,092	154,944	243,190	291,836	305,066	13,230	4.5%
ADMINISTRATIVE CHARGE-UTILITY	1,053,336	1,130,052	851,910	1,022,296	1,039,932	17,636	1.7%
CERTIFICATION & COPYING	836	833	475	1,000	1,000	-	0.0%
EFFLUENT FEES	1,282,701	1,169,171	1,040,656	986,076	986,076	-	0.0%
ESTOPPEL FEES	21,800	23,263	27,638	20,000	20,000	-	0.0%
FIRE FALSE ALARM FEES	4,980	37,825	21,225	30,000	30,000	-	0.0%

FIRE PROTECTION FEES	394,470	679,083	313,224	400,000	300,000	(100,000)	-25.0%
FIRE TECHNOLOGY FEES	20,496	14,995	10,803	10,000	10,000	-	0.0%
FOOD & BEVERAGE SALES	12,367	13,972	9,564	15,500	15,500	-	0.0%
INSTRUCTION INCOME	24,845	39,511	21,919	46,200	46,200	-	0.0%
INTERNAL SERV FEE-INSUR BLDG	67,284	67,284	56,070	67,295	72,295	5,000	7.4%
INTERNAL SERV FEE-INSUR GEN FD	682,800	682,800	569,000	682,800	586,758	(96,042)	-14.1%
INTERNAL SERV FEE-WTR/SWR	662,940	662,940	552,450	662,950	818,992	156,042	23.5%
LAND USE FEES	224,633	180,247	184,731	209,000	167,200	(41,800)	-20.0%
MEMBERSHIP INCOME	65,402	67,335	66,931	60,000	60,000	-	0.0%
POLICE SERVICES FEES	35,424	72,928	60,586	40,000	32,000	(8,000)	-20.0%
SEWER FEE	10,332,496	10,344,320	8,987,986	10,006,000	10,006,000	-	0.0%
SEWER FEE-SERVICE INSTALL	13,200	22,200	16,521	10,000	10,000	-	0.0%
SVC CHGE-FARMERS MARKET	105,811	106,984	86,031	106,500	106,500	-	0.0%
SVC CHGE-REC CAMP MACKLE	71,418	63,890	37,690	68,000	68,000	-	0.0%
SVC CHGE-REC MICKYS SAILING	-	1,570	-	-	-	-	0.0%
SVC CHGE-REC PROG INCOME	44,455	68,989	35,224	68,000	68,000	-	0.0%
TENNIS INCOME	5,875	4,910	1,388	6,000	6,000	-	0.0%
TOURNAMENT INCOME	3,974	300	-	3,000	3,000	-	0.0%
WATER FEE	19,908,579	20,395,952	16,979,856	19,385,000	17,985,000	(1,400,000)	-7.2%
WATER FEE- SERVICE INSTALL	15,284	19,220	14,672	12,000	12,000	-	0.0%
WATER FEE-CONNECTION	2,520	2,012	22,588	2,500	2,500	-	0.0%
WATER FEE-METER CHANGE OUT	11,082	11,985	897	10,000	10,000	-	0.0%
WATER FEES - IRRIGATION	-	158,172	1,246,382	-	1,400,000	1,400,000	100.0%
WATER FEES-METER INSTALL	13,596	14,671	12,173	12,000	12,000	-	0.0%
WTR & SWR SURCHARGE -ERC	1,514,979	1,220,356	408,511	612,332	-	(612,332)	-100.0%
34 - CHARGE FOR SERVICES Total	36,745,675	37,432,713	31,880,292	34,846,285	34,180,019	(666,266)	-1.9%
35 - OTH CHGES FOR SVC							
CODE COMPLIANCE FEE	84,591	170,944	44,461	85,000	68,000	(17,000)	-20.0%
COURT FINES	7,279	9,004	8,500	8,000	8,000	-	0.0%
FINES-LOCAL ORDINANCES	2,523	1,863	12,083	5,000	5,000	-	0.0%
OTHER FINES/FORFEIT-EDUCATION	884	1,060	965	1,000	1,000	-	0.0%
RENTAL INCOME	42,831	27,837	15,337	27,500	27,500	-	0.0%
35 - OTH CHGES FOR SVC Total	138,108	210,708	81,345	126,500	109,500	(17,000)	-13.4%
36 - MISCELLANEOUS REV							
CONTRIBUTION & DONATIONS	18,105	11,000	16,750	15,450	5,000	(10,450)	-67.6%
DISPOSITION OF FIXED ASSETS	(1,534)	-	-	-	-	-	0.0%
DIVIDENDS	427,231	480,308	271,157	-	-	-	0.0%
DONATIONS - FIREWORKS	25,200	20,013	-	10,000	10,000	-	0.0%
GAIN OR LOSS ON INVESTMENT	2,141,293	500,786	85,593	-	-	-	0.0%
INSURANCE CLAIMS REIMBUSEMT	396,358	59,428	234,948	-	-	-	0.0%
INTEREST	2,458,798	4,615,763	2,553,854	400,000	450,000	50,000	12.5%
NET INC/DEC IN FMK VALUE	(201,631)	162,347	90,935	-	-	-	0.0%
OTHER MISCELLANEOUS	368,896	219,939	255,276	134,500	134,500	-	0.0%
PENSION CONTRIBUTION - CITY	1,660,601	1,664,273	1,378,141	132,160	125,120	(7,040)	-5.3%
PENSION CONTRIBUTION STATE	534,928	558,870	-	29,840	28,880	(960)	-3.2%
PENSION FD CONTRIB -EMPLOYEE	35,471	37,384	34,685	-	-	-	0.0%
SALE OF SURPLUS MATERIALS	4,049	964	1,193	2,000	2,000	-	0.0%
36 - MISCELLANEOUS REV Total	7,867,766	8,331,074	4,922,531	723,950	755,500	31,550	4.4%
38 - TRFS & ALL OTHERS							
DEBT PROCEEDS	1,890,590	-	129,288	129,288	-	(129,288)	-100.0%
INTERFUND TRANSFER IN	15,334,008	17,948,887	14,853,962	18,029,578	15,975,673	(2,053,905)	-11.4%
TRANSFER IN - CIP	-	-	-	168,223	-	(168,223)	-100.0%
TRANSFERS IN - ASSET REPLACE	455,196	-	-	25,390	90,783	65,393	257.6%
TRANSFERS IN - BUILDING FUND	82,223	22,117	9,000	31,973	52,500	20,527	64.2%
TRANSFERS IN - EMERGENCY FD	556,049	812,918	-	-	-	-	0.0%
TRANSFERS IN - GENERAL FUND	5,111,934	4,633,183	5,745,108	6,507,930	3,469,594	(3,038,336)	-46.7%
TRANSFERS IN - SELF INSURANCE	375,000	-	-	-	-	-	0.0%
TRANSFERS IN - WTR & SWR FD	7,146,839	3,478,890	52,490	722,989	62,432	(660,557)	-91.4%

USE OF UNASSIGNED FUND BAL	-	-	-	31,959,311	6,192,183	(25,767,128)	-80.6%
38 - TRFS & ALL OTHERS Total	30,951,839	26,895,995	20,789,848	57,574,681	25,843,165	(31,731,516)	-55.1%
							0.0%
Grand Total	106,554,839	104,758,564	88,985,539	127,270,228	90,563,131	(36,707,097)	-28.8%

**FISCAL YEAR 2020-21
BUDGET EXPENSE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	ACTUALS FY17-18	ACTUALS FY18-19	YTD ACTUALS FY19-20	REVISED BUDGET FY19-20	ADOPTED BUDGET FY20-21	CHANGE FROM FY20-21	% CHANGE
50 - WAGES							
BARGAINING UNIT WAGES	4,045,385	4,044,280	3,503,875	4,516,194	4,506,814	(9,380)	-0.2%
BENEFIT WAGES	2,317,480	2,450,340	224,901	211,031	250,920	39,889	18.9%
EXECUTIVE SALARIES	49,614	48,535	35,833	48,600	48,600	-	0.0%
NON-BARGAINING UNIT WAGES	8,581,824	9,406,451	9,284,879	11,711,435	11,862,087	150,652	1.3%
OVERTIME	451,440	516,891	546,567	371,400	467,400	96,000	25.8%
REGULAR SALARIES & WAGES	-	-	25,015	29,506	31,300	1,794	6.1%
REIMBURSABLE OVERTIME	-	144	32,618	42,000	42,000	-	0.0%
50 - WAGES Total	15,445,743	16,466,641	13,653,688	16,930,166	17,209,121	278,955	1.6%
51 - BENEFITS							
BUDGETED VACANCY	-	-	-	(88,422)	(85,248)	3,174	-3.6%
CAPITALIZED PERSONNEL COST	-	-	-	(409,921)	(409,921)	-	0.0%
CASUALTY INSUR PREM TAX	534,928	558,870	-	275,071	243,180	(31,891)	-11.6%
FICA TAXES	1,118,446	1,192,826	997,098	1,306,050	1,305,992	(58)	0.0%
LIFE & HEALTH	2,465,856	2,789,778	2,316,679	3,231,677	3,326,073	94,396	2.9%
OTHER POSTEMP BENEFITS	(14,506)	28,094	-	-	-	-	0.0%
RETIREMENT CONTRIBUTIONS	2,156,841	2,198,618	1,915,524	2,235,234	2,712,008	476,774	21.3%
51 - BENEFITS Total	6,261,565	6,768,186	5,229,301	6,549,689	7,092,084	542,395	8.3%
52 - OPERATING							
ACCOUNTING AUDITING	66,171	71,700	65,500	78,535	71,670	(6,865)	-8.7%
ACTUARIAL SERVICES	39,825	43,081	32,478	54,000	54,000	-	0.0%
COMMUNICATIONS	188,935	200,842	178,853	259,616	251,174	(8,442)	-3.3%
COMMUNITY RECREATION PROGRAMS	88,362	102,933	26,997	118,250	123,250	5,000	4.2%
CONTINGENCY	-	-	-	26,235	40,000	13,765	52.5%
CONTINGENCY - UNASSIGNED	-	-	-	4,067,332	4,288,292	220,960	5.4%
DEPRECIATION	592,147	592,147	-	-	-	-	0.0%
ENGINEERING	87,702	16,612	5,962	12,750	12,750	-	0.0%
FREIGHT & POSTAGE	70,004	74,453	52,390	72,850	76,600	3,750	5.1%
GROUPS MAINTENANCE	12,923	14,438	-	-	-	-	0.0%
INSURANCE	2,176,704	2,267,622	2,137,134	2,352,090	2,488,090	136,000	5.8%
INSURANCE CLAIMS PAID	31,316	1,591,295	429,191	400,000	400,000	-	0.0%
INVESTIGATIONS	4,930	6,604	6,026	8,835	13,835	5,000	56.6%
INVESTMENT ADVISORY SVC	252,598	273,945	207,131	-	-	-	0.0%
LEGAL	32,000	28,160	20,562	40,000	48,000	8,000	20.0%
LEGAL - LITIGATION	13,848	4,128	11,634	12,000	12,000	-	0.0%
LEGAL - OTHER	351,614	306,036	253,057	320,000	310,000	(10,000)	-3.1%
LEGAL - RETAINER	123,000	121,000	90,000	123,000	123,000	-	0.0%
LEGAL ADVERTISING	23,471	23,884	13,960	23,900	23,900	-	0.0%
LIQUID OR NATURAL GAS	3,288	3,719	3,369	4,450	3,600	(850)	-19.1%
MEMBERSHIPS AND PUBLICATIONS	25,803	23,086	21,273	31,176	38,180	7,004	22.5%
MISCELLANEOUS EXPENSE	135,852	99,072	83,268	138,740	129,930	(8,810)	-6.4%
OFFICE SUPPLIES	59,054	44,532	28,611	72,305	62,730	(9,575)	-13.2%
OPER SUPP-CHEMICALS LIME PLT	565,189	571,261	484,606	544,355	651,872	107,517	19.8%
OPER SUPP-CHEMICALS RAW WTR	22,456	48,435	61,830	83,055	69,060	(13,995)	-16.9%
OPER SUPPLIES - FUEL	234,114	264,312	172,297	263,460	277,510	14,050	5.3%
OPERATING SUPP - BUNKER GEAR	11,450	19,081	11,344	20,410	21,812	1,402	6.9%
OPERATING SUPP - CHEMICALS	158,029	179,797	163,324	224,605	239,887	15,282	6.8%
OPERATING SUPP - FARMERS MKT	6,370	4,618	3,789	7,000	6,500	(500)	-7.1%
OPERATING SUPP - IT	116,137	148,738	546,071	744,514	762,669	18,155	2.4%
OPERATING SUPP - MEDIA CENTER	30,326	24,100	28,337	30,320	30,320	-	0.0%
OPERATING SUPP - SAILING PRG	3,471	-	-	-	-	-	0.0%

OPERATING SUPP - SMALL TOOLS	14,520	19,543	9,572	20,000	13,500	(6,500)	-32.5%
OPERATING SUPP - SPEC PROGS	17,499	14,903	4,017	18,000	18,000	-	0.0%
OPERATING SUPP - UNIFORMS	90,825	78,923	72,527	119,505	119,665	160	0.1%
OPERATING SUPPLIES	459,239	471,447	267,478	394,907	410,305	15,398	3.9%
OPERATING SUPPLIES- MEDICAL	8,524	22,142	14,531	22,000	18,000	(4,000)	-18.2%
OTHER CHGS - ADMINISTRATIVE	1,201,428	1,284,996	1,095,100	1,344,132	1,374,998	30,866	2.3%
OTHER CHGS - BEACH ADVISORY	-	6,941	2,971	10,000	10,000	-	0.0%
OTHER CHGS - BEAUTIFICATION	66,826	4,981	6,419	17,447	11,000	(6,447)	-37.0%
OTHER CHGS - COMMUNITY GRANT	2,714	-	-	5,000	5,000	-	0.0%
OTHER CHGS - EMPLOYEE EXP	14,633	10,142	5,749	16,150	21,300	5,150	31.9%
OTHER CHGS - PAYMENT PROCESS	2,953	-	-	-	95,124	95,124	100.0%
OTHER CHGS - PRAC	-	-	5,395	10,000	10,000	-	0.0%
OTHER CHGS - SAFETY	18,194	14,073	12,890	26,065	27,245	1,180	4.5%
OTHER CHGS - WATERWAYS	-	2,776	-	5,000	10,000	5,000	100.0%
OTHER CHGS & OBLIGATIONS	73,536	77,243	108,227	132,054	35,880	(96,174)	-72.8%
OTHER CHGS-LICENSES/PERMITS	16,600	6,500	22,555	22,600	18,100	(4,500)	-19.9%
OTHER CONTRACTUAL SERVICES	2,127,723	2,221,716	1,766,389	2,631,844	2,407,851	(223,993)	-8.5%
PENSION BENEFITS	439,475	1,019,828	489,329	-	-	-	0.0%
PRINTING AND BINDING	13,891	11,077	8,365	17,710	17,900	190	1.1%
PROFESSIONAL SERVICES	406,965	643,506	378,459	901,463	803,886	(97,577)	-10.8%
PROMOTIONAL ACTIVITIES	21,200	18,453	7,907	19,500	21,300	1,800	9.2%
REIMBURSABLE OTHER CONTRACTUAL	-	-	-	-	20,000	20,000	100.0%
RENTAL & LEASES	51,297	44,875	49,862	83,540	95,670	12,130	14.5%
REPAIR & MAINT - EQUIPMENT	338,947	-	-	-	-	-	0.0%
REPAIR & MAINT - FACILITIES	123,443	137,273	120,967	220,695	223,670	2,975	1.3%
REPAIR & MAINT - MARINE VEH	36,913	46,229	46,544	82,500	43,000	(39,500)	-47.9%
REPAIR & MAINT - PARKS	48,793	33,591	12,386	28,000	23,000	(5,000)	-17.9%
REPAIR & MAINT - STREET LIGHTS	35,347	43,889	39,267	60,000	60,000	-	0.0%
REPAIR & MAINT - VEHICLES	318,160	306,121	202,948	309,622	327,630	18,008	5.8%
REPAIR & MAINTENANCE	538,071	914,653	809,346	1,035,543	1,074,228	38,685	3.7%
ROAD MATERIALS/SUPPLIES	29,884	60,121	10,875	21,000	51,500	30,500	145.2%
SELF INS THIRD PARTY ADMIN	35,500	36,000	33,000	45,000	39,000	(6,000)	-13.3%
SLUDGE HAULING	393,322	384,212	429,068	447,000	425,000	(22,000)	-4.9%
TRAINING	102,115	89,236	39,044	141,687	176,420	34,733	24.5%
TRAVEL & PER DIEM	46,377	56,008	10,907	70,695	89,295	18,600	26.3%
UTILITY SERVICE - ELECTRIC	1,841,345	1,828,569	1,633,573	1,920,252	1,974,564	54,312	2.8%
UTILITY SERVICE - WASTE DISP	90,373	104,501	96,101	112,284	109,572	(2,712)	-2.4%
UTILITY SERVICE - WATER	243,363	246,171	201,030	237,715	245,215	7,500	3.2%
UTILITY SERVICE - WATER/SEWER	31,959	46,274	39,231	36,100	38,300	2,200	6.1%
UTILITY SVC ELEC-RAW WATER	162,895	176,762	145,463	180,000	199,980	19,980	11.1%
VFW EXPENSES	15,132	12,809	10,533	15,064	15,064	-	0.0%
WILDLIFE MONITORING	8,400	28,250	-	40,000	40,000	-	0.0%
52 - OPERATING Total	15,015,469	17,694,362	13,347,021	20,953,856	21,350,793	396,937	1.9%
58 - TRANSFERS OUT							
TRANSFERS OUT	-	-	815,640	815,640	-	(815,640)	-100.0%
TRANSFERS OUT - GOVT CIP	999,996	-	-	-	-	-	0.0%
TRANSFERS OUT-CIP	14,521,480	12,588,785	8,938,489	11,200,175	9,371,234	(1,828,941)	-16.3%
TRANSFERS OUT-DS	11,888,724	12,007,761	9,630,740	11,964,828	8,748,919	(3,215,909)	-26.9%
TRANSFERS OUT-R&R	1,550,196	1,486,531	1,275,690	1,530,829	1,530,829	-	0.0%
58 - TRANSFERS OUT Total	28,960,396	26,083,077	20,660,559	25,511,472	19,650,982	(5,860,490)	-23.0%
60 - CAPITAL							
BUILDINGS	1,654,319	10,071,640	2,510,537	7,252,014	3,839,000	(3,413,014)	-47.1%
CAPITAL RESERVES	-	-	-	108,028	1,475,033	1,367,006	1265.4%
COMPUTER SOFTWARE & HARDWARE	203,584	79,741	66,261	449,159	154,790	(294,369)	-65.5%
INFRASTRUCTURE	4,568,199	3,464,157	2,865,834	20,613,440	2,798,880	(17,814,560)	-86.4%
MACHINERY & EQUIPMENT	4,057,640	3,031,355	1,837,718	10,862,812	3,278,860	(7,583,952)	-69.8%
TRANSMISSION & DISTRIBUTION	539,154	533,387	161,721	2,635,854	210,000	(2,425,854)	-92.0%
60 - CAPITAL Total	11,022,895	17,180,280	7,442,070	41,921,308	11,756,563	(30,164,745)	-72.0%

70 - DEBT SERVICE

INTEREST	6,649,158	6,463,373	3,469,741	6,194,492	4,550,272	(1,644,220)	-26.5%
INTEREST - CAPACITY	492,230	459,156	338,045	449,348	414,877	(34,471)	-7.7%
OTHER DEBT COST	4,631	4,627	128,325	135,838	6,550	(129,288)	-95.2%
PRINCIPAL	9,243,172	9,462,931	10,142,514	9,737,524	7,778,279	(1,959,245)	-20.1%
PRINCIPAL - CAPACITY	661,212	689,526	729,300	729,305	753,610	24,305	3.3%
70 - DEBT SERVICE Total	17,050,404	17,079,613	14,807,925	17,246,507	13,503,588	(3,742,919)	-21.7%
Grand Total	93,756,474	101,272,159	75,140,563	129,112,999	90,563,131	(38,549,868)	-29.9%

City of Marco Island Budgeted Positions by Department	Adopted Budget	Adopted Budget	Adopted Budget	*
	FY 2018	FY 2019	FY 2020	FY 2021
	FTE	FTE	FTE	FTE
GENERAL FUND				
5120 - Executive Department				
City Manager	1.00	1.00	1.00	1.00
Assistant to the City Manager <i>converted from Executive S</i>	-	-	-	1.00
City Clerk	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
HR Manager/Grants Coordinator	1.00	1.00	1.00	1.00
Facilities / Fleet Manager	-	-	1.00	1.00
PT Recording Clerk	0.50	0.50	0.50	0.50
PT Receptionist - <i>Moved to General Govmt in FY20</i>	1.50	1.50	-	-
Executive Secretary/Deputy City Clerk	1.00	1.00	1.00	-
	7.00	7.00	6.50	6.50
5130 - Finance Department				
Finance Director	1.00	1.00	1.00	1.00
Controller	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00
Purchasing & Risk Manager	1.00	1.00	1.00	1.00
Budget Manager	0.50	0.50	0.50	0.50
Accounting Specialist	1.00	1.00	1.00	1.00
Payroll Coordinator	1.00	1.00	1.00	1.00
	6.50	6.50	6.50	6.50
5150 - Growth Management				
<i>Community Affairs Director</i>	0.50	0.50	0.50	0.50
Planner II	1.00	1.00	1.00	1.00
Environmental Specialist	1.00	1.00	1.00	1.00
Senior Planner				1.00
Planner I	2.00	2.00	2.00	1.00
Planning/Zoning Tech	-	-	1.00	1.00
Admin Tech	1.00	1.00	1.00	1.00
	5.50	5.50	6.50	6.50
5160 - IT Department				
Information Technology Director	1.00	1.00	-	1.00
IT Manager	-	-	1.00	-
GIS Specialist <i>Eliminated in FY21 moved to 3rd party. (0.5 FTE r</i>	1.00	1.00	1.00	-
Network Engineer	1.00	1.00	1.00	1.00
IT Support Specialist	1.00	1.00	1.00	1.00
Admin Tech	-	1.00	1.00	1.00
	4.00	5.00	5.00	4.00

City of Marco Island Budgeted Positions by Department	Adopted Budget	Adopted Budget	Adopted Budget	*
	FY 2018	FY 2019	FY 2020	FY 2021
	FTE	FTE	FTE	FTE
General Government				
PT Receptionist	-	-	1.50	1.50
	0.00	0.00	1.50	1.50
5210 - Police Department				
Police Chief	1.00	1.00	1.00	1.00
Police Captain	2.00	2.00	2.00	2.00
Lieutenant	-	-	1.00	1.00
Police Sergeant	7.00	7.00	6.00	6.00
Police Officer	24.00	27.00	27.00	27.00
Admin Assistant	1.00	1.00	1.00	1.00
PT Maint	0.50	-	0.50	0.50
Records Clerk	1.00	1.00	1.00	1.00
PT Crossing Guard	0.50	0.50	0.50	0.50
PT Custodian	0.50	0.50	0.50	0.50
Office Assistant-Public Education	-	-	-	1.00
Police Accreditation & Grants <small>New in FY20 transferred from</small>	-	-	-	1.00
	37.50	40.00	40.50	42.50
5220 & 5221 - Fire Department				
Fire Chief	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00
Division Chief	3.00	3.00	3.00	3.00
Captain	6.00	6.00	6.00	6.00
Driver Engineer	6.00	6.00	6.00	6.00
Lieutenant	-	-	3.00	3.00
Firefighter	21.00	21.00	18.00	18.00
Fire Marshall/Plans Examiner	1.00	1.00	1.00	1.00
Fire Inspector	2.00	2.00	2.00	2.00
Fire Training Officer / Coordinator	0.50	1.00	1.00	1.00
Admin Assistant	1.00	1.00	1.00	1.00
Office Assistant	1.00	1.00	1.00	1.00
	43.50	44.00	44.00	44.00
5290 - Code Compliance				
PT Community Service Officer	5.50	5.50	5.50	5.50
Admin Assistant	1.00	1.00	1.00	1.00
FT Community Service Supervisor*	-	-	-	0.50
Admin Asst <small>FTE moved to PD in FY20</small>	1.00	1.00	1.00	-
	7.50	7.50	7.50	7.00
5410 - Public Works				
Public Works Director	1.00	1.00	1.00	1.00
Manager Infrastructure & Construction	1.00	1.00	1.00	1.00
Stormwater Engineer	-	1.00	1.00	1.00
Stormwater Maint Worker	1.00	1.00	1.00	1.00

**City of Marco Island
Budgeted Positions by Department**

Department / Position Title	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget *
	FY 2018	FY 2019	FY 2020	FY 2021
	FTE	FTE	FTE	FTE
Streets/Drain Coordinator	1.00	1.00	1.00	1.00
PW Maint Worker I	3.50	4.00	4.00	4.00
Row Insp/PW Maint Tech	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	
Public Works Supervisor				1.00
Stormwater Maint. Coordinator	1.00	1.00	-	-
PW Parks Maint - Water Truck	1.00	1.00	1.00	1.00
Admin Assistant	-	-	1.00	1.00
	11.50	13.00	13.00	13.00
5720 & 5721 - Parks Administration				
Manager of Parks, Culture, & Recreation	1.00	1.00	1.00	1.00
Supervisor Parks Facilities	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Recreation Leader	1.00	1.00	1.00	1.00
Admin Assistant	1.00	1.00	1.00	1.00
Park Attendant	1.50	1.50	1.50	1.50
Parks Maintenance Worker	3.00	3.00	3.00	2.00
Senior Park Attendant	1.00	1.00	1.00	1.00
Mackle Park Maintenance	0.50	0.50	0.50	1.50
RC Maint Worker	0.50	0.50	0.50	0.50
RC Attendant	1.50	1.50	1.50	1.50
	13.00	13.00	13.00	13.00
Total General Fund				
	136.00	141.50	144.00	144.50
5240 - BUILDING FUND				
Community Affairs Director	0.50	0.50	0.50	0.50
Chief Building Official	1.00	1.00	1.00	1.00
Permitting Services Manager			1.00	1.00
Permitting Supervisor	1.00	1.00	1.00	1.00
Permit Clerks	6.00	6.00	6.00	6.00
Inspectors	4.00	4.00	4.00	5.00
Plan Examiners	1.50	1.50	2.50	3.50
Administrative Tech	1.00	1.00	1.00	1.00
Community Service Supervisor*	1.00	1.00	1.00	0.50
Administrative Asst	0.50	0.50	0.50	0.50
Flood Plain Coordinator	1.00	1.00	1.00	1.00
Total Building Fund				
	17.50	17.50	19.50	21.00

City of Marco Island Budgeted Positions by Department	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget *
	FY 2018	FY 2019	FY 2020	FY 2021
	FTE	FTE	FTE	FTE
UTILITY ENTERPRISE FUND				
5331 - Water Production - MI N Water Plant				
Chief Plant Operator	1.00	1.00	1.00	1.00
Lead DW Plant Operator	1.00	1.00	1.00	1.00
Plant Operator	1.00	1.00	1.00	1.00
DW Plant Operator	6.00	6.00	6.00	6.00
	9.00	9.00	9.00	9.00
5332 - Water Production - MI S Water Plant				
Chief Plant Operator	1.00	1.00	1.00	1.00
WT Manager	-	-	-	-
Lead DW Plant Operator	1.00	1.00	1.00	1.00
DW Plant Operator	5.00	5.00	5.00	5.00
	7.00	7.00	7.00	7.00
5361 - Wastewater Treatment - Marco Island				
Chief Plant Operator	1.00	1.00	1.00	1.00
Senior WW Plant Operator	1.00	1.00	1.00	1.00
WW Plant Operator	6.00	6.00	6.00	6.00
	8.00	8.00	8.00	8.00
5352 - Wastewater Treatment - Marco Shores				
	1.00	1.00	1.00	-
5361 - Collection & Distribution				
Collection/Dist Mgr	1.00	1.00	1.00	1.00
C/D Supervisor	1.00	1.00	1.00	1.00
Lead Util Serv Tech	2.00	2.00	2.00	2.00
Admin Asst	1.00	1.00	1.00	1.00
Meter Service Tech - <i>Eliminated 2016</i>	-	-	-	-
Utility Systems Tech	12.00	15.00	15.00	15.00
	17.00	20.00	20.00	20.00
5362 - Utility Operations Maintenance				
Maint Manager	1.00	1.00	1.00	1.00
Lead Electrician	1.00	1.00	1.00	1.00
Senior I/C Tech	1.00	1.00	1.00	1.00
Elect Control Tech	1.00	1.00	1.00	1.00
I/C Tech	1.00	1.00	1.00	1.00
Util Maint Superv	1.00	1.00	1.00	1.00
Maint Mech (1 FTE moved in FY21 from 5352)	6.00	6.00	6.00	7.00
Maintenance Worker	1.00	1.00	1.00	1.00
	13.00	13.00	13.00	14.00

City of Marco Island Budgeted Positions by Department	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget *
	FY 2018	FY 2019	FY 2020	FY 2021
	FTE	FTE	FTE	FTE
5363 - Utility Administration				
Water & Sewer (General) Mgr	1.00	1.00	1.00	1.00
Manage of Eng/ Tech & Operations	1.00	1.00	1.00	1.00
Asset Manager - <i>Eliminated 2014</i>	-	-	-	-
Utility Document & Records Spec.	1.00	1.00	1.00	1.00
Sen Proj Mgr - <i>Eliminated 2015</i>	-	-	-	-
Admin Asst	1.00	1.00	1.00	1.00
Proj Eng/Insp	-	-	-	-
Sample Tech/Const Insp - <i>Eliminated 2015</i>	-	-	-	-
W&S Field Tech	1.00	1.00	1.00	1.00
Project Engineer	1.00	1.00	1.00	1.00
	6.00	6.00	6.00	6.00
5364 - Utility Financial Service				
Customer Service Manager	1.00	1.00	1.00	1.00
Project Accountant - <i>Eliminated 2015</i>	-	-	-	-
Utilities Fiscal Specialist	1.00	-	-	-
Budget Manager	0.50	0.50	0.50	0.50
Accounting Specialist	-	1.00	1.00	1.00
Customer Service Rep	2.00	2.00	2.00	2.00
Meter Reader Supervisor	1.00	1.00	1.00	1.00
Meter Reader	2.00	2.00	2.00	2.00
	7.50	7.50	7.50	7.50
Total Utility Enterprise Fund	68.50	71.50	71.50	71.50
TOTAL CITY OF MARCO ISLAND	222.00	230.50	235.00	237.00

* Formally known as Community Service Officer. Split 50/50 with Code in FY21 Budget

City Council Members are not included in personnel count (7)

Changes in Positions

There is a 0.5 Citywide net increase in Full Time Equivalent (FTE) positions from FY 2019-20 budget. Although the overall staff of the City increases in this budget by 0.5 Full Time Equivalent (FTE) position, the General Fund budget accounts for 0.0 of these increases. The changes in staffing were mostly shifting positions between departments and converting titles. The Executive Assistant position (-1 FTE) was converted into Assistant to the City Manager (+1 FTE), the IT Department eliminated the GIS Specialist position (-1 FTE) by utilizing a 3rd party provider, the +0.5 FTE transferred over to the Police Department to convert the Office Assistant – Public Relations into a full time position, the remaining +0.5 FTE was transferred to the Code Division to pay for half of the Code Supervisor that is shared with the Building Services Fund. The Administrative Assistant position (-1 FTE) for the Code Division was eliminated and transferred to the Police Department to create the Police Accreditations & Grants position (1 FTE). see chart below for explanation

Fund	Department	Title	FTE	Total Cost
General Fund	Executive	Assistant to the City Manager	1.0	\$ 73,507
General Fund	Executive	Executive Assistant	-1.0	\$ 100,532
General Fund	Information Tech	Eliminate GIS Specialist	-1.0	\$ (102,173)
General Fund	Police	Police Accreditation & Grants	1.0	\$ 87,991
General Fund	Code Division	Administrative Assistant	-1.0	\$ (64,154)
General Fund	Police	Office Assistant - Public Education	0.5	\$ 36,040
General Fund	Code Division	Code Supervisor	0.5	\$ 34,067
Building Services		Code Supervisor	-0.5	\$ (34,067)
Building Services		Multi-Certified Inspector	1.0	\$ 100,000
Total			0.5	\$ 57,704

**City of Marco Island
FY 2020-21
Add-Ons & Significant Changes**

FY 2020-21 Add-ons & Significant Changes

Each year departments submit operating and capital initiatives or requests that involve new expenditures for items such as new programs, staffing requests, and capital purchases that may be in addition to the five-year capital funding. These initiatives compete against each other for funding and is evaluated based on wants, needs, & must haves. The below list identifies what initiatives were approved for the FY 2020-21 budget followed by a description of each.

Capital Improvements Fund - 300		
Addons to Governmental CIP		267,533
<u>General Government</u>		
3005210	Police - Fixed ALPR	59,250
3005210	Police - Undercover Vehicle	65,000
3005720	Parks - Movie in Park Equipment	10,000
3005720	Parks - Light Tower	9,033
3005720	Parks - BOCCE Ct Lighting	2,350
3005720	Parks - Large Swing Shade Structures	35,400
3005720	Parks - Small Swing Shade Structures	16,000
3005720	Parks - Small Playground Shade Structures	18,000
<u>Building Services</u>		
3005240	Building Services - Fleet	52,500
Capital Improvements Fund - 430 & 431		
Addons to Water & Sewer CIP		1,260,000
4305363	NWTP Membrane Replacement	360,000
4315363	Vacuum Truck Replacement	500,000
4315363	Creek Bridge Water Main Replacement	300,000
4315363	Goldenrod Bridge Water Main Replacement	100,000

Governmental

Police - Fixed ALPR \$59,250

Marco Island is geographically the ideal location to place fix ALPR devices. ALPR systems enhance community safety by capturing the image of the license plate of a passing vehicle and compare the plate number against official "hotlists" such as warrants, parents, individuals driving under suspension, persons being sought by authorities as a suspect, missing adults or children, and those on state or national watch lists. A RAND report states ALPR systems, while initially used to detect stolen vehicles and plates, are increasingly being tapped for a variety of

investigations, and can be used to determine vehicles in the vicinity of a crime scene, confirm suspect alibis, and to analyze crime patterns. ALPR technology automates a tedious, distracting and manual process, and vastly improves officer efficiency and effectiveness (International Chief of Police Association). ALPR technology is considered a crime reduction tool, a force-multiplier, and significant component of predictive as well as intelligence-led policing – all law enforcement best practices. This ALPR system would be mounted on posts, covering all lanes of the three main bridges entering or leaving the island. No additional personal are required. System operates in partnership w/ CCSO & over 50 other agencies.

Police - Undercover Vehicle \$65,000

The goal is safer roadways and streets, fewer fatalities, injuries, and reduced property damage. The Unit would primarily concentrate its enforcement efforts in the areas with the highest collision rate, as well as those areas in which citizens have expressed the most concerns within the City of Marco Island, such as school zones, neighborhoods or high traffic areas. Communities known for their traffic safety are more attractive to visitors, potential new residents and businesses, and leads to high resident satisfaction. The traffic enforcement unit strategies as described are proven and considered a law enforcement best practice

Parks - Movie in Park Equipment \$10,000

Purchase 16'x9' AIRSCREEN Airtight Plus system, 16'x9' AIRSCREEN Airtight Plus system and projector. The current system is 15 years old and is not working correctly. The screen is ripped, and the speakers do not always work.

Parks - Light Tower \$ 9,033

The Trailer Mounted Light Towers project is to replace a piece of equipment that allows the parks staff to have movable lights for evening events at our parks.

Parks - BOCCE Ct Lighting \$ 2,350

Install (2) LED flood lights to illuminate bocce courts, installed on basketball court. Lights to be powered by basketball court circuitry. This will add extra light for night bocce.

Parks Shade Structures \$69,400

Shading is important for the protection of children, adults, and playground equipment. There are many days throughout the year where children are unable to play on the slides & climbing areas due to the equipment being hot to the touch. Shading provides UV protection to help avoid harmful exposure to the sun. It helps keep playground equipment cool to avoid burns.

Building Services - Fleet \$52,500

By implementing an annual funding plan of \$22,500 towards vehicle replacement it proactively sets aside funds to replace the Building Service's fleet over time. This will help reduce unnecessary major repairs to vehicles that have reached their end of its useful life. The amount above also includes the cost of a replacement vehicle in FY 2020-21 for \$30,000.

Water & Sewer Enterprise

NWTP Membrane Replacement \$360,000

The NWTP membrane system was commissioned in early 2013 and consists of six micro-

filtration (MF) membrane skids (trains). Membrane filters become fouled over time resulting in a reduction of filtration capacity (permeability) thus reducing treatment capacity. The MF membranes have a life expectancy of 8-10 years.

Vacuum Truck Replacement **\$500,000**

The W&S Dept currently has a 2009 sewer cleaning combination truck used for locating underground utilities, repairing of mains, cleaning of gravity sewer, and pump stations. The tank and vortex box has become thin from abrasion of sand and rocks that enters the tank during the vacuuming process. An inspection confirmed the tank and equipment is in need of replacement, the cost is \$145,000 (includes the 3 months lease during downtime of tank replacement). Due to age and use, additional repairs are anticipated. Therefore, it is staff's recommendation to replace the truck. The existing truck would be sent to auction. In 2018, Public Works replaced their sewer cleaning combination truck and auctioned off the old truck, which sold for \$50,000.00.

Creek Bridge Water Main Replacement **\$300,000**

The existing 16" diameter ductile iron watermain embedded under the bridge was installed in the mid 1990's and is substantially corroded. This watermain penetrates the bridge abutments on either side of the creek and cannot be easily accessed. Consequently, a new HDPE watermain must be installed under the creek via horizontal directional drilling. The new HDPE watermain will have a much longer life expectancy since it is not susceptible to corrosion.

Goldenrod Bridge Water Main Replacement **\$100,000**

The 40-year-old steel 8" water main hanging on Goldenrod Bridge has reached its life expectancy and is showing signs of severe corrosion. The corrosion on the interior of the pipe is causing flow restrictions. A section has been replaced under emergency conditions by the C/D crew re-venting a pipe break and damages to the bridge embankment. A contractor that is on our General Services Contract has provided a quote for the pipe (upgraded to ductile iron) and pipe hanger replacement.

FY 2020-21 Budget Significant Change:

- A new cost center, organization 5221, has been created in the FY 2020-21 budget for Fire Station 51. Identifiable costs will be allocated to help identify the true cost of operations.

All Funds Changes in Fund Balance Fiscal Year 2020-21

The following spreadsheet shows the actual September 2019 fund balance and the projected fund balance for September 2020. The budgeted September 30, 2021 ending fund balance is based on budgeted revenue and expenditures. Reasons for changes can be found in the fund discussions and below. For ease of use, the term Fund Balance is used, although for Proprietary Funds, the data used is Unrestricted Net Assets.

Fund Title	Actual	Projected	FY 20-21 Budget		Change in Fund Balance	Budgeted 9/30/2021 Fund Balance
	9/30/2019 Fund Balance	9/30/2020 Fund Balance	Revenues	Expenditures		
General Fund (001)	13,403,182	11,640,953	26,142,898	26,454,201	(311,303)	11,329,650
Hideaway Fund (150)	1,697,688	1,932,330	535,697	535,697	-	1,932,330
Special Revenue Funds						
Building Services (101)	3,888,169	3,636,520	2,010,000	2,837,598	(827,598)	2,808,922
Grants (100)	(4,396,833)	(3,896,833)	-	-	-	(3,896,833)
Debt Service (201-203)	1,594,489	1,232,372	351,790	751,790	(400,000)	832,372
Capital Projects Fund (300-301)	14,950,587	17,353,560	3,502,280	3,593,063	(90,783)	17,262,777
One Cent Sales Tax (302)	2,646,956	5,552,005	3,000,000	3,000,000	-	5,552,005
Total Capital, Debt and Special Revenue Funds	18,683,368	23,877,624	8,864,070	10,182,451	(1,318,381)	22,559,243
Enterprise Funds						
Water and Sewer	94,042,623	94,924,623	47,229,705	51,692,204	(4,462,499)	90,462,124
Total Enterprise Funds	94,042,623	94,924,623	47,229,705	51,692,204	(4,462,499)	90,462,124
Internal Service Funds						
Risk Management	999,903	963,903	1,478,045	1,578,045	(100,000)	863,903
Total Internal Service Funds	999,903	963,903	1,478,045	1,578,045	(100,000)	863,903
TOTAL	128,826,764	133,339,433	84,250,415	90,442,598	(6,192,183)	127,147,250

The most common reason for a budgeted decrease in fund balance is the use of reserves for capital projects. For most funds, this is a planned use of funds. Funds with a decrease of more than 10% are discussed below.

Building Services	Planned reduction to utilize reserves to enhance the level of service to create a base line of costs to formulate a rate study around
Debt Service	Unplanned use of reserves as a short term strategy to mitigate the negative revenue impacts of COVID-19
Risk Management	Unplanned use of reserves as a short term strategy to mitigate the negative revenue impacts of COVID-19



**GENERAL FUND (001)
FINANCIAL SUMMARY
Fiscal Year 2020-21**

Beginning Unassigned Fund Balance - as of Sept. 30, 2019	\$ 11,074,368
Projected Revenues FY 2019-20	25,161,222
Projected Expenditures FY 2019-20	25,700,963
Net Increase/(Decrease) in Fund Balance	<u>(539,741)</u>

Expected Unassigned Fund Balance as of Sept. 30, 2020 **\$ 10,534,627**

Add Fiscal Year 2020-21 Budgeted Revenues

Ad Valorem Tax at 1.7610	19,225,903	
Other Taxes	1,586,347	
Permits and Fees	26,000	
Intergovernmental Revenue	2,394,000	
Charges for Services	2,278,398	
Fines & Other Revenue	508,000	
Transfers In	124,250	26,142,898

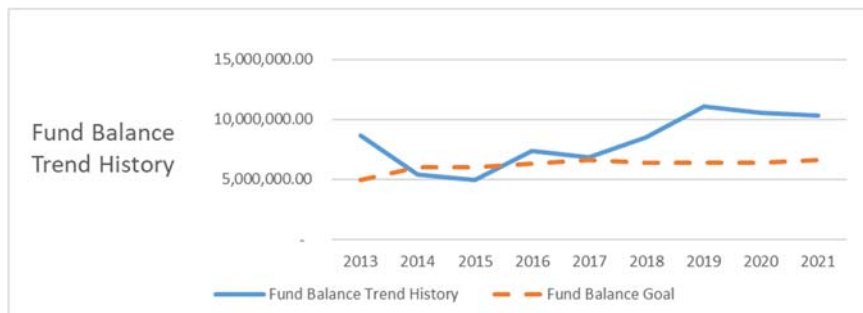
TOTAL AVAILABLE RESOURCES **\$ 36,677,525**

Less Fiscal Year 2020-21 Budgeted Expenditures

-5110- Legislative Total	98,510	
-5120- Executive Total	867,619	
-5130- Finance Total	917,509	
-5140- Legal Total	415,000	
-5150- Growth Management Total	808,694	
-5160- Information Technology Total	816,184	
-5190- General Government Total	1,293,985	
-5210- Police Total	5,130,375	
-5220- Fire Total	6,895,195	
-5250- Emergency Management Total	28,850	
-5290- Code Compliance Total	407,746	
-5410- Public Works Total	3,286,502	
-5720- Parks & Recs Total	1,624,644	
-5810- Transfers Out	3,739,138	26,329,951

BUDGETED CASH FLOW **(187,053.00)**

Projected Unassigned Fund Balance as of September 30, 2021 **\$ 10,347,574**



Projected Unassigned Fund Balance complies with Fund Balance Policy



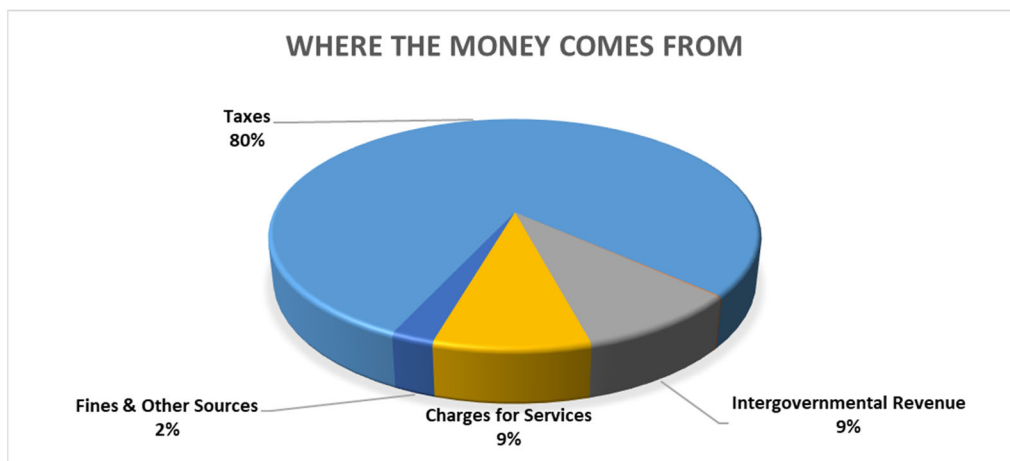
General Fund Discussion

The Budget for the General fund includes \$26,142,898 in revenue and \$26,329,951 in expenditures for a projected cash flow of -\$187,053 which will be offset by the use of unassigned fund balance (reserves).

REVENUES

Revenue line items in the General Fund are separated into seven basic categories, established by the State of Florida’s Uniform Accounting System. These are: Local Taxes, Licenses and Permits, Intergovernmental Revenue, Charges for Services, Fines and Forfeitures, Miscellaneous Income, and Other Sources. Budgeted revenues for Fiscal Year 2020-21 for the General Fund are \$26,142,898 with \$124,250 as budgeted use of Police forfeiture and impact fee reserves which are transferred out to capital. Revenues are calculated using historical averages and estimates provided by state and local governments. Shown below is a comparison of FY 2019-20 to FY 2020-21 adopted budgets.

	FY 2020-21		FY 2019-20	
	<u>ADOPTED BUDGET</u>	%	<u>ADOPTED BUDGET</u>	%
Taxes	20,812,250	79.6%	20,703,996	78.0%
Licenses & Permits	26,000	0.1%	26,000	0.1%
Intergovernmental Revenue	2,394,000	9.2%	2,951,000	11.1%
Charges for Services	2,278,398	8.7%	2,397,332	9.0%
Fines & Other Sources	632,250	2.4%	475,000	1.8%
Total	\$26,142,898		\$26,553,328	

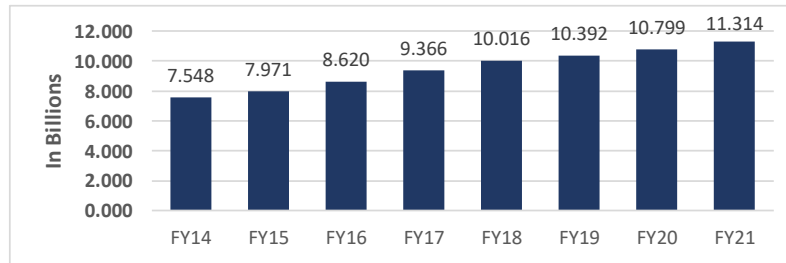


Local Taxes (\$20,812,250)

Ad Valorem Taxes (\$19,230,903)

The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at \$19,225,903. The Collier County Property Appraiser is assigned the responsibility for assessing property within the City. Florida Statutes require the Appraiser to provide an estimate of property values by July 1st to aid in the budgeting process. For FY 2020-21 the taxable value (per Property Appraiser’s report DR420) of all properties within the City is \$ 10,799,221,384. An additional \$5,000 is expected to be received from prior years’ delinquent ad valorem taxes.

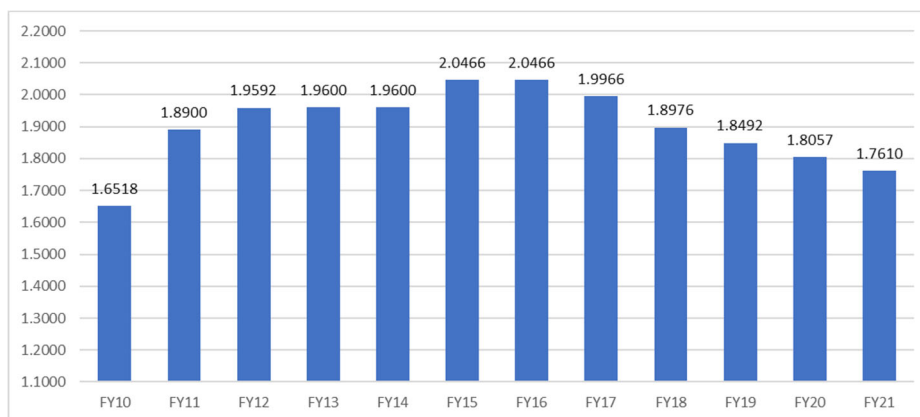
The following chart shows taxable values of property within the City of Marco Island (in billions of dollars)



	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Chng in value	1.9%	5.6%	8.1%	8.7%	6.9%	3.8%	3.9%	4.8%

For Fiscal Year 2019-20 the millage rate is 1.7610 (or \$1.761 per thousand dollars of property value). Based on the 1.7610 millage rate, maximum collected revenue would be \$19,923,216. However, Florida Statutes allow for an adjustment of up to five percent (5%) to account for uncollected funds and repayment discounts. For FY 2020-21, adjusted tax revenue for Ad Valorem Taxes is budgeted at \$19,225,903.

The chart below shows the trend for the ad valorem tax rate for Fiscal Year 2020-21 and prior years.



Local Option Gas Taxes (\$877,936)

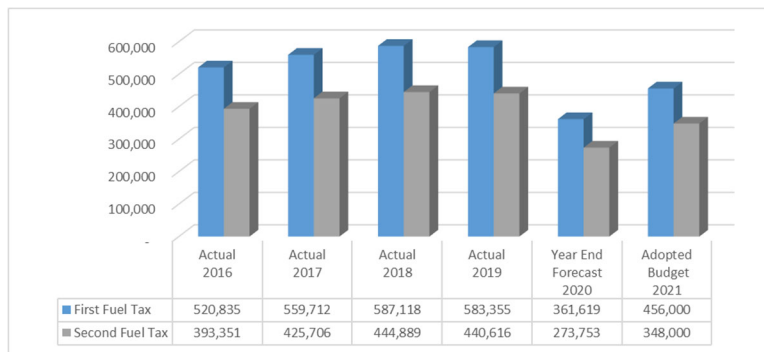
Local governments are authorized, pursuant to Section 206.41(1) (e) and Section 206.87(1) (c), Florida Statutes, to levy up to 11 cents of local option fuel taxes in the form of two separate levies.

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

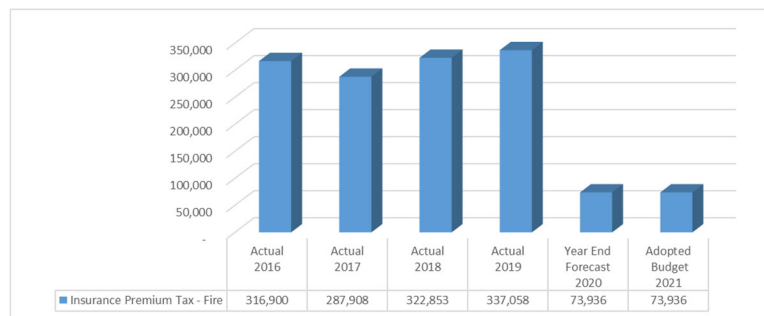
The second tax is a one to five cent levy upon every net gallon of motor fuel sold in a County, pursuant to Section 366.025(1) (b), Florida Statutes. Diesel fuel is not subject to this tax. This additional tax was adopted by Collier County effective January 1994. These funds must be used to meet the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



Property Insurance Premium Tax-Fire (\$73,936)

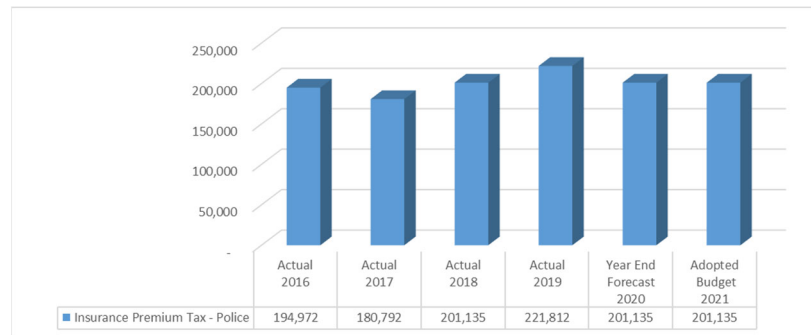
The State collects an excise tax of 1.85 percent of the gross amount of receipts from policy holders on all premiums collected on property insurance policies covering property within the legally defined limits of the municipality. Each qualified municipality or special fire control district, having a 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. Year-end forecasts and next year budgets amounts are based on actuarial reports received during the year.



Casualty Insurance Premium Tax- Police (\$201,135)

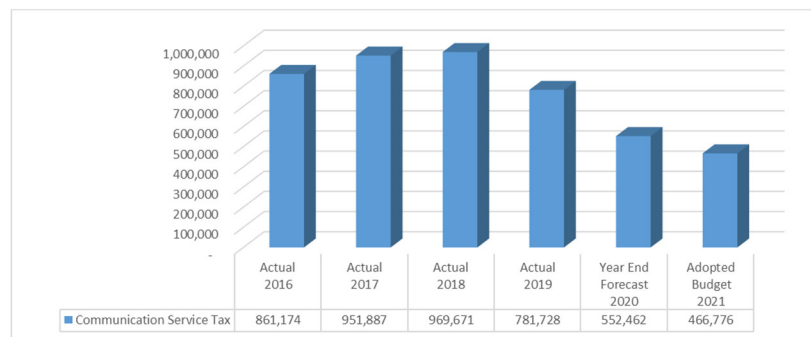
The State collects an excise tax of 0.85 percent of the gross amount of receipts from policy holders on all premiums collected on casualty insurance policies covering property within the legally defined limits of the municipality. Each qualified municipality, having a lawfully established fund providing benefits to police officers, is required to contribute this revenue into said pension fund. In accordance with F.S. 185.35(1)(g), \$137,352.30 of all F.S. 185 premium tax revenue funds received by the Plan shall be applied towards reducing the City's annual required pension contribution as specified in the most recent

actuarial valuation report prepared by the Plan’s actuary and adopted by the Plan’s Board of Trustees annually. All accumulated but unused Chapter 185 premium tax revenues in the Plan as of the ratification of this Agreement, if any, shall be applied to reduce the City’s annual required pension contribution.



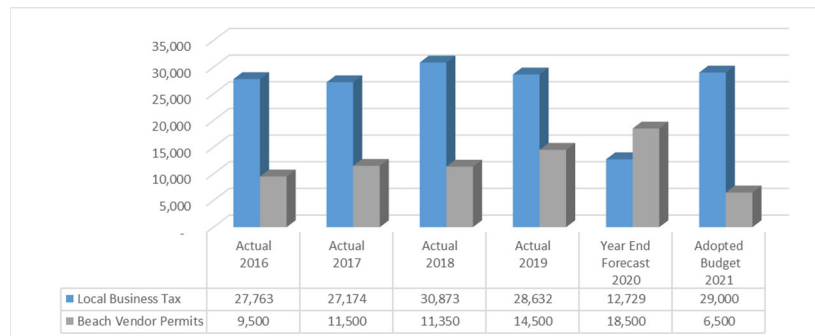
Communications Services Tax (\$466,766)

Beginning in fiscal year 2002 the Communications Services Tax (CST) legislation was implemented to replace franchise fee revenue. Over the 2 years the City authorized a reduction in tax levies from 5.22% down to a 2.1% tax rate which went into effect January 1, 2020. The estimate of receipts is determined by the Florida Legislative Committee on Intergovernmental Relations and the Florida Department of Revenue



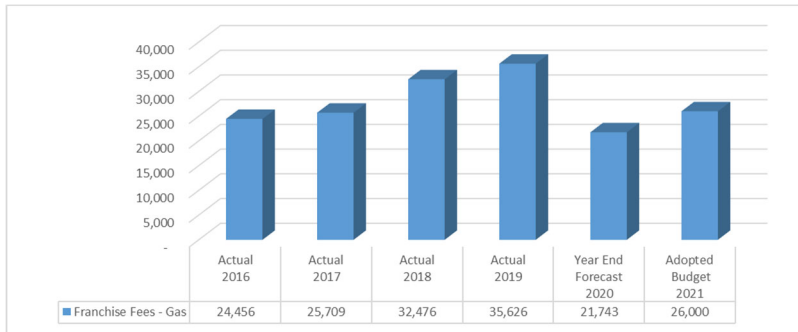
Other Local Taxes (\$35,500)

Business Tax Receipts are a tax assessed on all persons for the privilege of engaging in, or managing any business, profession or occupation within the corporate limits of the City of Marco Island. Beach vendor permits is an annual permit fee is charged to authorize vendors who operate businesses on the beach.



Permits and Fees (\$26,000)

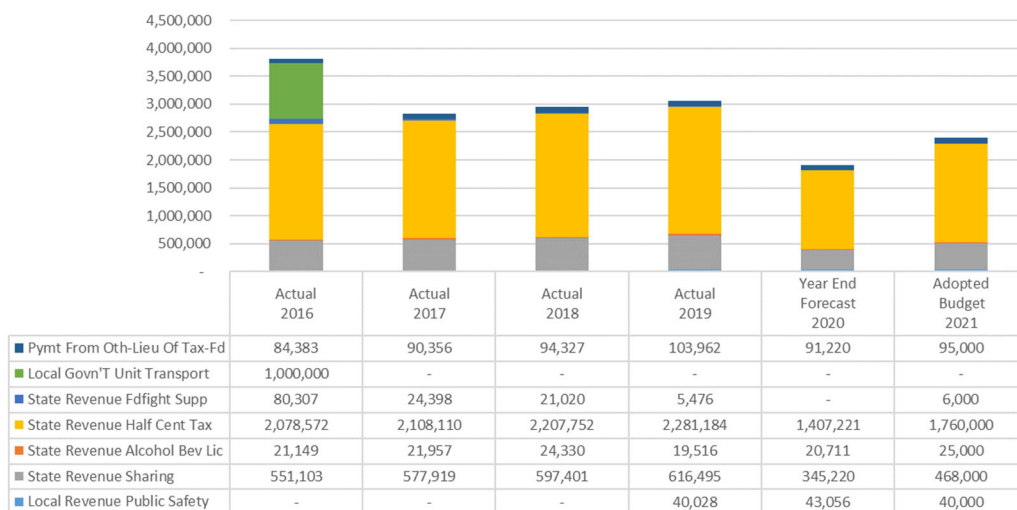
Total Permits and Fees revenue is estimated at \$26,000 for FY 2020-21. This category includes Franchise Fees. The City assesses non-exclusive Franchise Fees for the Gas companies.



Intergovernmental Revenue (\$2,394,000)

Intergovernmental Revenue in the General Fund is budgeted at \$2,394,000 with the largest source being the Half Cent Sales Tax at \$1,760,000. Current revenues for this fund come from a portion of the state sales tax (which is shared by both counties and cities). Municipalities can use these funds for municipal-wide programs. These funds can also be pledged towards repayment of bonds or used for capital projects. Projected figures for this revenue source are provided by the State of Florida's Department of Revenue

- **Fire Service Fees in Lieu of Taxes** - 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.
- **Firefighter's Supplemental Compensation** - 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.
- **Alcoholic Beverage Licenses** - 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.
- **State Revenue Sharing** - 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.
- **Local Revenue Public Safety** – Chapter 1006.12, Laws of Florida of 2019, created the Safe-school officers at each public school. Revenue allocations are paid from the Collier County School District.



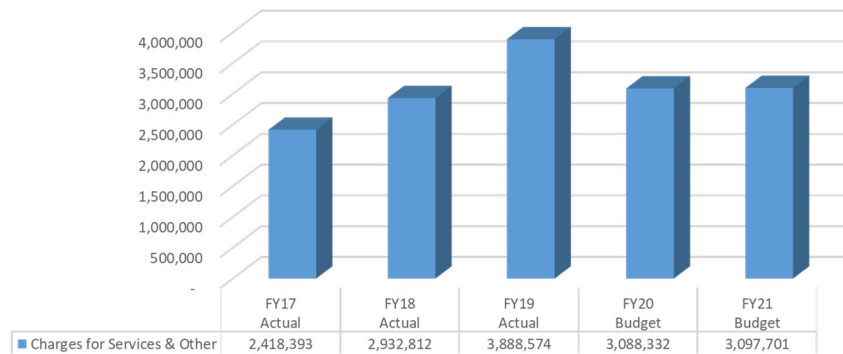
Charges for Services & Other (\$2,704,701)

Charges for Services reflect revenues related to services performed for private individuals or outside governmental units. The General Fund is budgeted to collect \$2,387,898 in Charges for Services for FY 2020-21.

The City Police and Fire departments charge for services provided for special events, plan review, and fire inspections where \$332,000 is budgeted for these types of services. Internal service fees for administrative services charges to Building Services and the Water Sewer Utility are recognized under Charges for Services and are budgeted in the amount of \$1,344,998. Land use fees are collected as an offset for expenses directly related to processing land use petitions and are budgeted at \$300,000. Another source of Charges for Services revenue is the user fees for recreational programs. Various other charges for services including recreational are budgeted at \$410,900 for FY 2020-21.

Miscellaneous Income (\$393,000)

Miscellaneous Income budgeted at \$393,000 for FY 2020-21 and is made up primarily by Interest Income. A transfer in from Police Impact Fees and Forfeiture funds in the amount of \$124,250 will offset qualifying Police capital improvements add-ons for the FY 2020-21 budget. The remaining offset to budgeted expenditures for the FY 2020-21 budget is the budgeted use of unassigned reserves of \$187,053.



Expenditures

The General Fund budget for FY 2020-21 is \$26,329,951, a decrease of \$439,377 compared with FY 2019-20 adopted budget.

FY 2020-21 budgeted expenditures have decreased \$1.2 million over the \$27,533,983 projected expenditures for FY 2019-20. This is mainly attributable to the reduction in budgeted activity-based income anticipated to be affected by COVID-19.

Personal Services in the General Fund increased \$613,225. The budget for wages and other negotiated compensation is approximately \$10.8 million, employee pensions, medical insurance and other benefits is \$4.35 million, while \$825k is for payroll related taxes

The City has a defined contribution plan for Non-Bargaining employees and a defined benefits plan for each Fire and Police Bargaining Unit employees.

The following percentage of wages is budgeted for FY 2020-21.

- General 6.5% defined contribution plan
- Police 27.34% defined benefits plan
- Fire 41.38% defined benefits plan

Escalating Health Insurance claims in both FY 2018-19 and FY 2019-20 have resulted in an anticipated increase in rates by 10% for FY 2020-21. The General Fund FY 2020-21 budget reflects an increase related to these costs.

Operating Expenditures increased by \$442,822, or 7.2% with Public works departments being the main drivers with an increase in Landscaping services budgeted in other contractual for \$310,940.

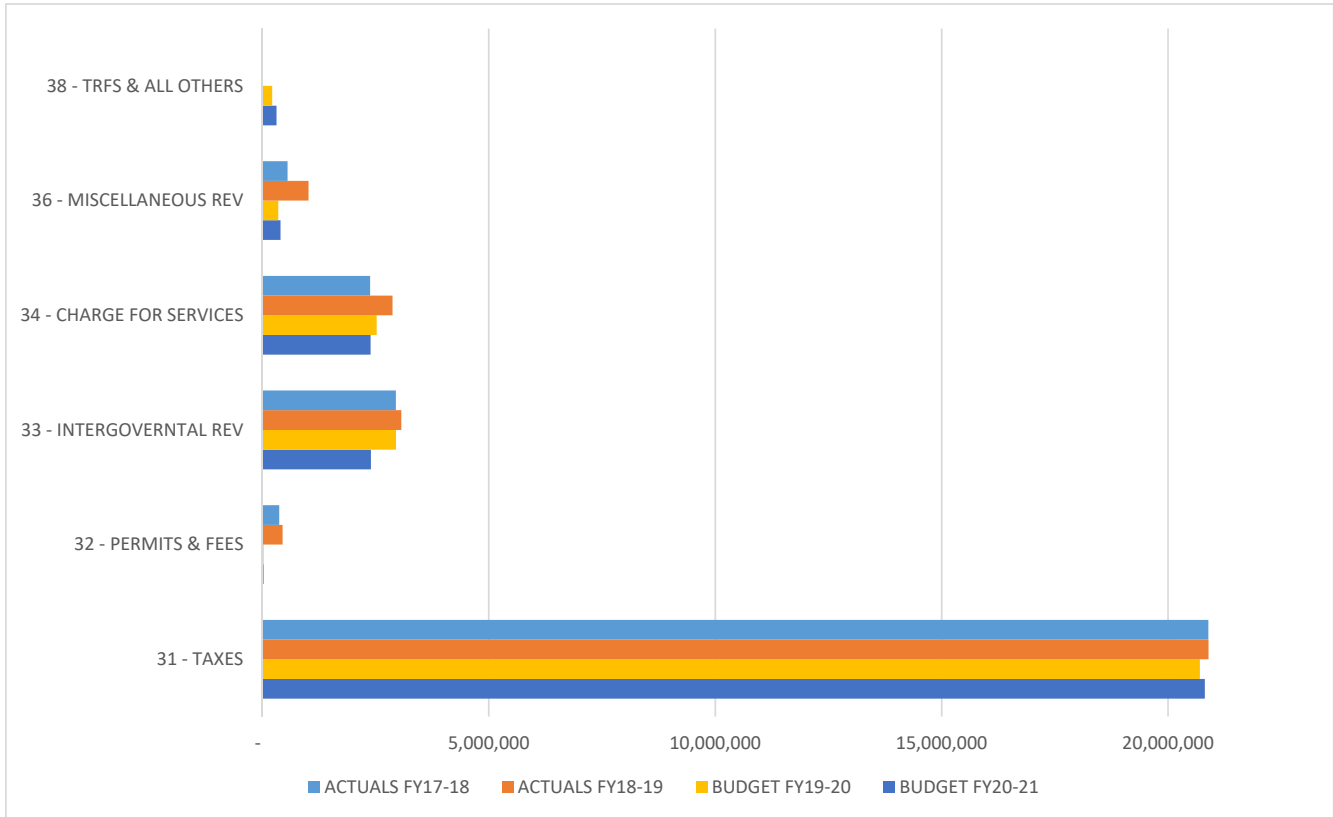
Contingency Reserve and City Manager Contingency for FY 2020-21 is budgeted at \$297,124 and \$40,000 respectively. Inside the Contingency Reserve \$150,000 is set aside for anticipated personal leave buy out costs, leaving \$147,124 un-assigned.

Summary

General Fund revenue for FY 2020-21 is budgeted at \$ 26,329,951, which includes \$124,250 use of restricted reserves for Police Capital Expenditures and 187,053 use of unassigned reserves. Expenditures are budgeted at \$26,329,951. With the Ad Valorem tax set at 1.7610 mills, the City will enjoy the continuation of maintaining taxes at rolled-back, while remaining a premier City to live.

City of Marco Island

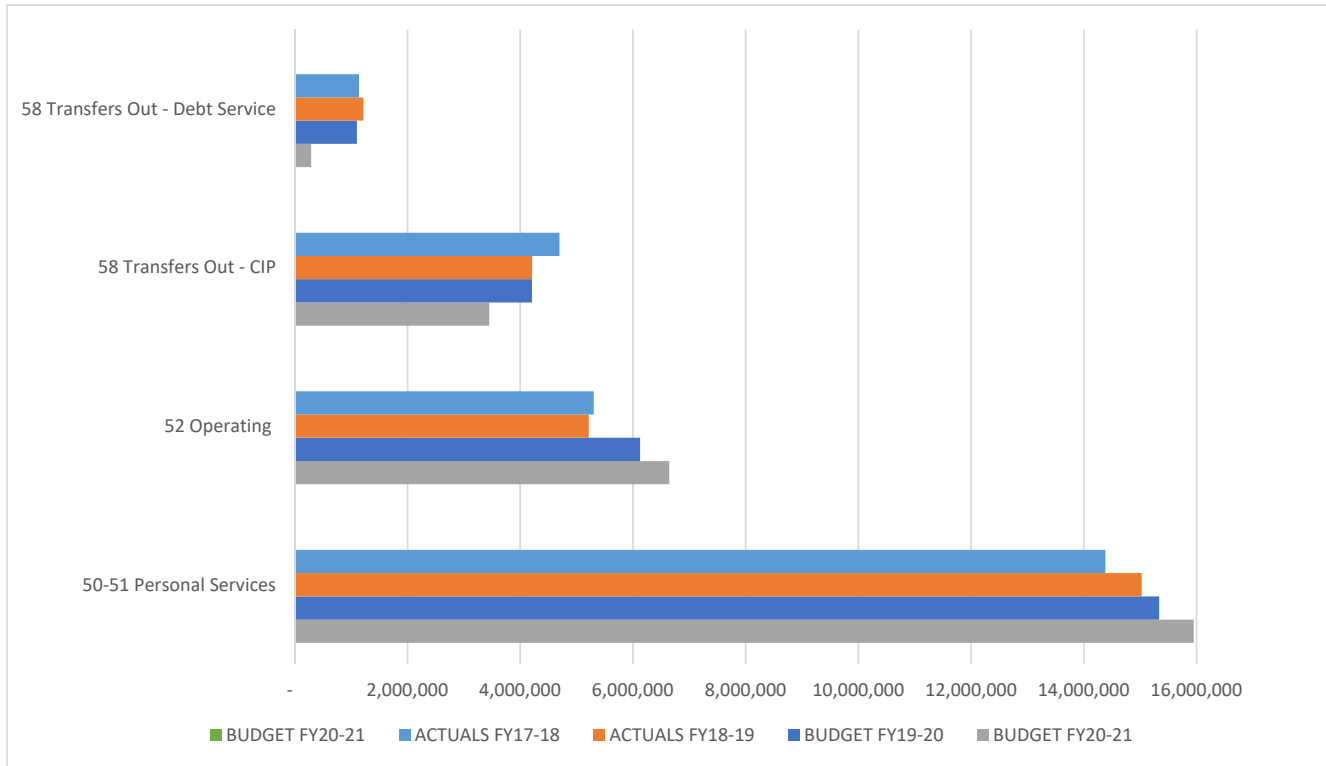
General Fund Revenue Sources



	ACTUALS FY17-18	ACTUALS FY18-19	YTD ACTUALS FY19-20	BUDGET FY19-20	BUDGET FY20-21	% OF GF BUDGET
Revenue						
31 - TAXES	20,888,739	20,893,181	20,315,668	20,703,996	20,812,250	79.0%
32 - PERMITS & FEES	370,250	446,541	357,357	26,000	26,000	0.1%
33 - INTERGOVERNMENTAL REV	2,944,829	3,066,662	2,459,410	2,951,000	2,394,000	9.1%
34 - CHARGE FOR SERVICES	2,376,322	2,872,339	1,920,304	2,523,832	2,387,898	9.1%
36 - MISCELLANEOUS REV	556,491	1,016,236	756,175	348,500	398,500	1.5%
38 - TRFS & ALL OTHERS	-	-	-	216,000	311,303	1.2%
Revenue Total	27,136,630	28,294,958	25,808,913	26,769,328	26,329,951	100.0%

City of Marco Island

General Fund Expenditures



	ACTUALS FY17-18	ACTUALS FY18-19	YTD ACTUALS FY19-20	BUDGET FY19-20	BUDGET FY20-21	% OF GF BUDGET
Expenses						
50-51 Personal Services	14,384,818	15,026,700	12,028,952	15,336,493	15,949,718	60.6%
52 Operating	5,303,706	5,213,550	4,378,721	6,124,473	6,641,095	25.2%
58 Transfers Out - CIP	4,695,978	4,210,435	5,392,158	4,207,349	3,449,780	13.1%
58 Transfers Out - Debt Service	1,138,238	1,214,493	577,570	1,101,013	289,358	1.1%
Expenses Total	25,522,740	25,665,178	22,377,400	26,769,328	26,329,951	100.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
0000 UNDEFINED								
0010000-311000	AD VALOREM TAXES	(18,013,902)	(18,316,337)	(18,471,467)	(19,037,637)	(18,817,649)	(19,225,903)	2.2%
0010000-311200	DELINQUENT AD VALOREM TAXES	(2,516)	(4,514)	(14,012)	(3,457)	(5,000)	(5,000)	0.0%
0010000-312410	FIRST LOCAL OPTION FUEL TAX	(559,712)	(587,118)	(583,355)	(460,744)	(570,000)	(456,000)	-20.0%
0010000-312420	SECOND LOCAL OPTIONS FUEL TAX	(425,706)	(444,889)	(440,616)	(348,466)	(435,000)	(348,000)	-20.0%
0010000-312510	INSURANCE PREM TAX-FIREFIGHTER	(287,908)	(322,853)	(337,058)	0	(73,936)	(73,936)	0.0%
0010000-312520	CASUALTY INSUR PREM TAX-POLICE	(180,792)	(201,135)	(221,812)	0	(201,135)	(201,135)	0.0%
0010000-315000	COMMUNICATIONS SERVICE TAX	(951,887)	(969,671)	(781,728)	(431,811)	(565,776)	(466,776)	-17.5%
0010000-316000	LOCAL BUSINESS TAX	(27,174)	(30,873)	(28,632)	(23,343)	(29,000)	(29,000)	0.0%
0010000-316100	BEACH VENDOR PERMITS	(11,500)	(11,350)	(14,500)	(19,000)	(6,500)	(6,500)	0.0%
0010000-323400	FRANCHISE FEES - GAS	(25,709)	(32,476)	(35,626)	(26,781)	(26,000)	(26,000)	0.0%
0010000-324110	IMPACT FEES-FIRE	(84,655)	(50,977)	(76,410)	(54,396)	0	0	0.0%
0010000-324120	IMPACT FEES-POLICE	(66,002)	(35,758)	(60,525)	(42,531)	0	0	0.0%
0010000-324300	IMPACT FEE-TRANSPORTATION	(200,000)	(200,000)	(200,000)	(200,000)	0	0	0.0%
0010000-324600	IMPACT FEE-CULTURAL/RECREAT	(82,200)	(50,964)	(73,980)	(57,444)	0	0	0.0%
0010000-329120	OTHER PERMITS/FEES-SOLICIT	0	(75)	0	0	0	0	0.0%
0010000-330200	LOCAL REVENUE PUBLIC SAFETY	0	0	(40,028)	(43,056)	(40,000)	(40,000)	0.0%
0010000-335120	STATE REVENUE SHARING	(577,919)	(597,401)	(616,495)	(435,017)	(585,000)	(468,000)	-20.0%
0010000-335150	STATE REVENUE ALCOHOL BEV LIC	(21,957)	(24,330)	(19,516)	(20,711)	(25,000)	(25,000)	0.0%
0010000-335180	STATE REVENUE HALF CENT TAX	(2,108,110)	(2,207,752)	(2,281,184)	(1,854,259)	(2,200,000)	(1,760,000)	-20.0%
0010000-335210	STATE REVENUE FIREFIGHTER SUPP	(24,398)	(21,020)	(5,476)	(15,146)	(6,000)	(6,000)	0.0%
0010000-339000	PYMT FROM OTH-LIEU OF TAX-FIRE	(90,356)	(94,327)	(103,962)	(91,220)	(95,000)	(95,000)	0.0%
0010000-341220	CERTIFICATION & COPYING	(1,904)	(836)	(833)	(475)	(1,000)	(1,000)	0.0%
0010000-341310	ADMINISTRATIVE CHARGE-BLDG	(213,468)	(148,092)	(154,944)	(267,509)	(291,836)	(305,066)	4.5%
0010000-341315	ADMINISTRATIVE CHARGE-UTILITY	(694,644)	(1,053,336)	(1,130,052)	(937,101)	(1,022,296)	(1,039,932)	1.7%
0010000-341905	ESTOPPEL FEES	(28,350)	(21,800)	(23,263)	(27,638)	(20,000)	(20,000)	0.0%
0010000-342100	POLICE SERVICES FEES	(50,727)	(35,424)	(72,928)	(60,581)	(40,000)	(32,000)	-20.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
0010000-342200	FIRE PROTECTION FEES	(313,472)	(394,470)	(679,083)	(317,329)	(400,000)	(300,000)	-25.0%
0010000-342220	FIRE FALSE ALARM FEES	(36,650)	(4,980)	(37,825)	(21,225)	(30,000)	(30,000)	0.0%
0010000-342225	FIRE TECHNOLOGY FEES	(11,406)	(20,496)	(14,995)	(10,985)	(10,000)	(10,000)	0.0%
0010000-345000	LAND USE FEES	(210,603)	(224,633)	(180,247)	(193,549)	(209,000)	(167,200)	-20.0%
0010000-351100	COURT FINES	(8,214)	(7,279)	(9,004)	(8,500)	(8,000)	(8,000)	0.0%
0010000-354000	FINES-LOCAL ORDINANCES	(61,687)	(2,523)	(1,863)	(11,123)	(5,000)	(5,000)	0.0%
0010000-354100	CODE COMPLIANCE FEE	(34,654)	(84,591)	(170,944)	(44,461)	(85,000)	(68,000)	-20.0%
0010000-359000	OTHER FINES/FORFEIT-EDUCATION	(813)	(884)	(1,060)	(965)	(1,000)	(1,000)	0.0%
0010000-361100	INTEREST	(188,307)	(361,765)	(892,372)	(591,217)	(250,000)	(300,000)	20.0%
0010000-366000	CONTRIBUTION & DONATIONS	(11,325)	(8,015)	0	(300)	0	0	0.0%
0010000-366005	DONATIONS - FIREWORKS	(26,000)	(25,200)	(20,013)	0	(10,000)	(10,000)	0.0%
0010000-369900	OTHER MISCELLANEOUS	(76,308)	(136,288)	(68,719)	(141,063)	(65,000)	(65,000)	0.0%
0010000-381000	INTERFUND TRANSFER IN	(90,785)	0	0	0	0	0	0.0%
0010000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(2,362,523)	(311,303)	-86.8%
Department Total		(25,801,722)	(26,734,430)	(27,864,528)	(25,799,040)	(28,491,651)	(25,905,751)	-9.1%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
3100 RECREATION PROGRAM INCOME								
0013100-347210	SVC CHGE-REC PROG INCOME	(59,283)	(44,455)	(68,989)	(35,224)	(68,000)	(68,000)	0.0%
0013100-347220	SVC CHGE-REC CAMP MACKLE	(37,667)	(71,418)	(63,890)	(37,690)	(68,000)	(68,000)	0.0%
0013100-347221	SVC CHGE-REC MICKYS SAILING	(105)	0	0	0	0	0	0.0%
0013100-347240	SVC CHGE-FARMERS MARKET	(103,479)	(105,811)	(106,984)	(86,031)	(106,500)	(106,500)	0.0%
0013100-349100	FOOD & BEVERAGE SALES	(10,427)	(11,669)	(13,294)	(9,087)	(15,000)	(15,000)	0.0%
0013100-362100	RENTAL INCOME	(19,968)	(35,045)	(16,864)	(9,375)	(19,000)	(19,000)	0.0%
0013100-366000	CONTRIBUTION & DONATIONS	(5,125)	(5,090)	(11,000)	(11,000)	(10,000)	(5,000)	-50.0%
0013100-369900	OTHER MISCELLANEOUS	(337)	(705)	(1,405)	(403)	(500)	(500)	0.0%
Department Total		(236,390)	(274,193)	(282,426)	(188,810)	(287,000)	(282,000)	-1.7%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
3200 RACQUET CENTER INCOME								
0013200-347305	INSTRUCTION INCOME	(15,710)	(24,845)	(39,511)	(21,869)	(46,200)	(46,200)	0.0%
0013200-347405	TOURNAMENT INCOME	(5,370)	(3,974)	(300)	0	(3,000)	(3,000)	0.0%
0013200-347410	MEMBERSHIP INCOME	(62,953)	(65,402)	(67,335)	(66,260)	(60,000)	(60,000)	0.0%
0013200-347415	TENNIS INCOME	(6,154)	(5,875)	(4,910)	(1,388)	(6,000)	(6,000)	0.0%
0013200-349100	FOOD & BEVERAGE SALES	(585)	(698)	(678)	(478)	(500)	(500)	0.0%
0013200-362100	RENTAL INCOME	(13,040)	(7,786)	(10,973)	(5,920)	(8,500)	(8,500)	0.0%
0013200-369900	OTHER MISCELLANEOUS	(18,598)	(19,427)	(22,727)	(12,051)	(18,000)	(18,000)	0.0%
Department Total		(122,410)	(128,007)	(146,434)	(107,966)	(142,200)	(142,200)	0.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
3300 SPECIAL EVENTS INCOME								
0013300-366000	CONTRIBUTION & DONATIONS	(275)	0	0	0	0	0	0.0%
Department Total		(275)	0	0	0	0	0	0.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
3400 SAILING CENTER INCOME								
0013400-347221	SVC CHGE-REC MICKYS SAILING	0	0	(1,570)	0	0	0	0.0%
Department Total		0	0	(1,570)	0	0	0	0.0%
Grand Total		(26,160,797)	(27,136,630)	(28,294,958)	(26,095,815)	(28,920,851)	(26,329,951)	-9.0%



Legislative

Mission Statement

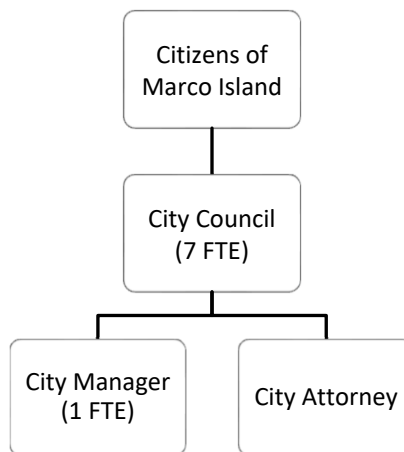
to uphold the upscale residential community atmosphere, with sufficient commercial development to serve the needs of the residents, to enhance its natural beauty, to promote architectural harmony and to provide for the safety and welfare of its residents, through cost-effective government, with prompt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

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.

Organization Chart





Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5110 LEGISLATIVE								
0015110-501100	EXECUTIVE SALARIES	49,538	49,614	48,535	39,883	48,600	48,600	0.0%
0015110-512100	FICA TAXES	3,753	3,760	3,678	3,022	3,800	3,500	-7.9%
0015110-523100	PROFESSIONAL SERVICES	31,141	36,954	32,802	36,000	36,000	36,000	0.0%
0015110-524000	TRAVEL & PER DIEM	1,073	694	383	234	1,770	1,770	0.0%
0015110-524100	COMMUNICATIONS	3,849	3,789	4,279	4,400	4,440	4,440	0.0%
0015110-524940	MISCELLANEOUS EXPENSE	590	575	1,693	235	2,500	2,100	-16.0%
0015110-525100	OFFICE SUPPLIES	88	0	0	177	900	900	0.0%
0015110-525500	TRAINING	15,000	15,225	3,805	79	1,100	1,200	9.1%
Department Total		105,031	110,611	95,176	84,030	99,110	98,510	-0.6%



Executive

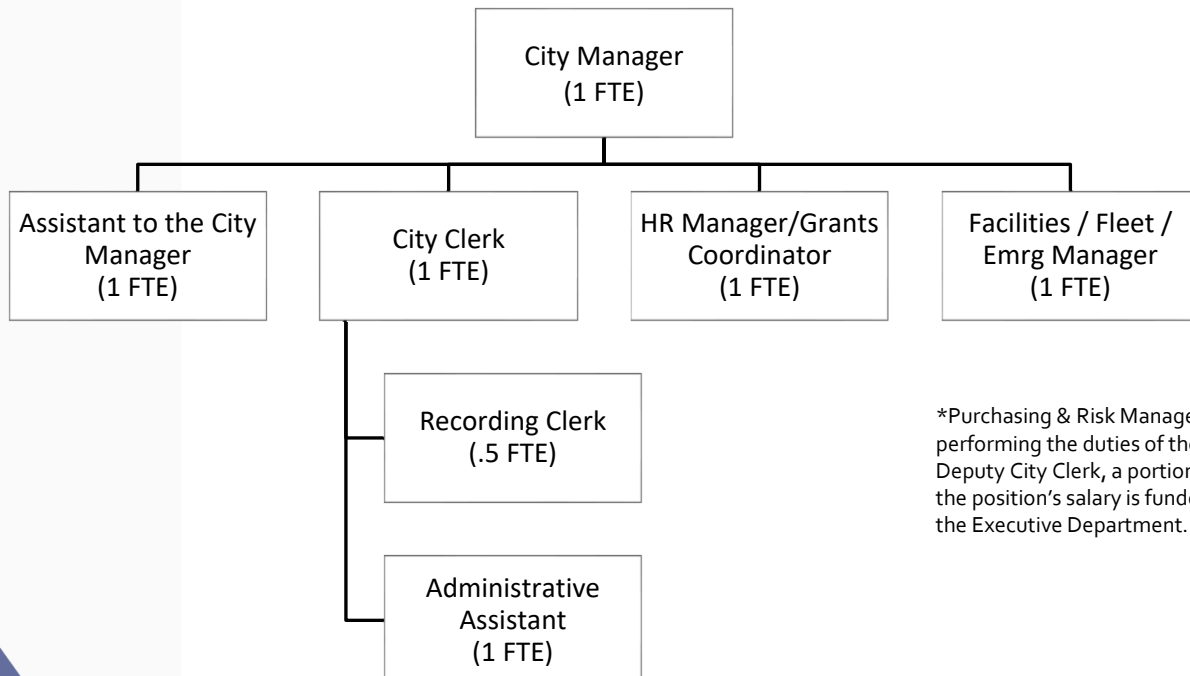
Mission Statement

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

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 exception to the City Attorney. The City Manager is responsible for providing and exercising overall supervision of all departments.

Organization Chart



*Purchasing & Risk Manager is performing the duties of the Deputy City Clerk, a portion of the position's salary is funded by the Executive Department.



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5120 EXECUTIVE								
0015120-501210	NON-BARGAINING UNIT WAGES	564,664	548,611	474,018	471,422	629,584	661,390	5.1%
0015120-501250	BENEFIT WAGES	125,413	115,248	76,137	4,632	5,520	5,520	0.0%
0015120-501400	OVERTIME	835	454	243	40	300	300	0.0%
0015120-512100	FICA TAXES	47,250	45,302	39,168	35,262	44,698	46,800	4.7%
0015120-512200	RETIREMENT CONTRIBUTIONS	24,634	37,542	19,458	29,126	44,194	43,260	-2.1%
0015120-512300	LIFE & HEALTH	50,611	60,822	52,521	54,300	105,820	84,244	-20.4%
0015120-523100	PROFESSIONAL SERVICES	0	0	0	0	49,500	20,000	-59.6%
0015120-523400	OTHER CONTRACTUAL SERVICES	27,257	15,994	65,505	3,095	5,000	2,000	-60.0%
0015120-524000	TRAVEL & PER DIEM	2,540	7,032	18,733	3,314	5,375	5,675	5.6%
0015120-524100	COMMUNICATIONS	0	77	2,269	3,800	4,000	0	-100.0%
0015120-524905	OTHER CHGS - EMPLOYEE EXP	3,785	200	1,107	84	500	0	-100.0%
0015120-525400	MEMBERSHIPS AND PUBLICATIONS	956	1,222	854	2,440	3,250	3,375	3.8%
0015120-525500	TRAINING	356	825	1,359	1,010	2,505	2,655	6.0%
Department Total		848,302	833,331	751,372	608,525	900,246	875,219	-2.8%



Finance

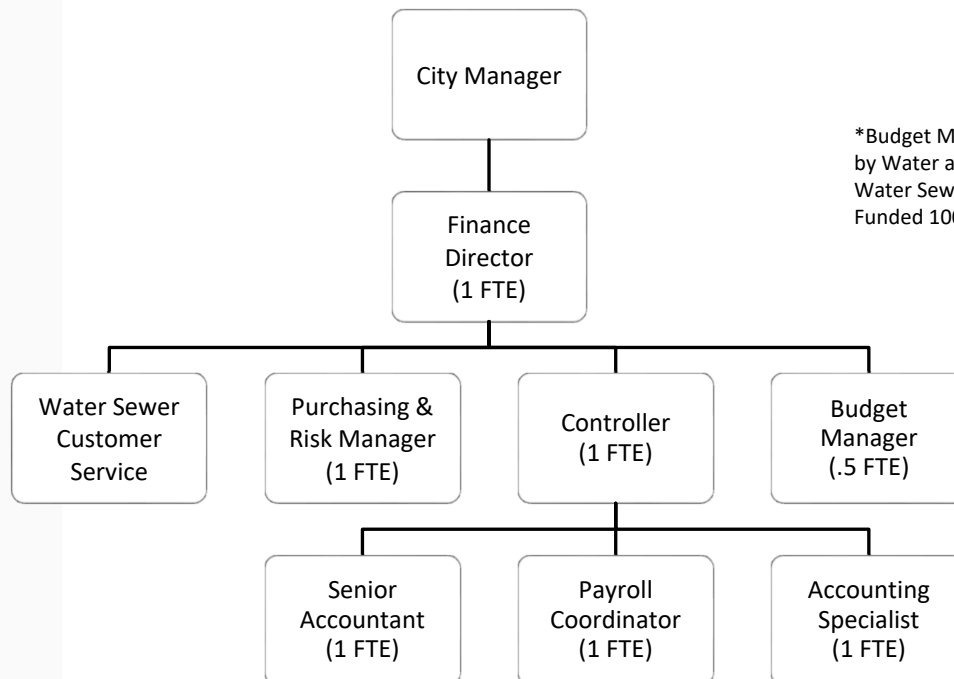
Mission Statement

To advise the City Manager in the administration, development, and monitoring of the operating and capital budgets, to offer technical support within the City of Marco Island government structure, to assist the general public and citizen groups with information requests and to 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 receipt and disbursements of funds and all financial transactions of the City. The Department supervises purchasing, accounts payable, payroll, audits, operating and capital budgets, preparation of comprehensive analyses, financial reports, investments, debt management, insurance and risk assessment, and cash management. The Department provides financial information to the public, state agencies, lenders, grantors, auditors, bond rating agencies, residents, department directors, City Council, and City Manager.

Organization Chart



*Budget Manager .5 funded by Water and Sewer.
Water Sewer Customer Service Funded 100% by Water and Sewer



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5130 FINANCE								
0015130-501210	NON-BARGAINING UNIT WAGES	363,028	371,687	430,452	479,070	540,830	559,862	3.5%
0015130-501250	BENEFIT WAGES	100,063	96,249	112,212	660	720	720	0.0%
0015130-501400	OVERTIME	29	0	0	0	600	600	0.0%
0015130-512100	FICA TAXES	32,896	34,897	38,403	33,924	41,071	42,380	3.2%
0015130-512200	RETIREMENT CONTRIBUTIONS	22,874	23,610	25,367	29,352	32,715	34,700	6.1%
0015130-512300	LIFE & HEALTH	79,976	78,971	96,404	88,594	108,682	117,955	8.5%
0015130-523100	PROFESSIONAL SERVICES	2,500	7,125	2,250	10,000	11,100	12,971	16.9%
0015130-523200	ACCOUNTING AUDITING	19,650	20,100	24,495	20,700	24,680	22,707	-8.0%
0015130-523400	OTHER CONTRACTUAL SERVICES	104,993	98,188	108,868	2,530	4,600	5,100	10.9%
0015130-524000	TRAVEL & PER DIEM	2,653	4,970	3,648	0	8,050	9,350	16.1%
0015130-524100	COMMUNICATIONS	1,716	1,993	1,054	1,000	1,020	1,020	0.0%
0015130-524700	PRINTING AND BINDING	915	700	500	949	1,500	1,100	-26.7%
0015130-524900	OTHER CHGS & OBLIGATIONS	14,254	18,634	12,690	10,352	14,400	14,280	-0.8%
0015130-524935	OTHER CHGS - PAYMENT PROCESS	0	0	0	0	0	120	0.0%
0015130-525100	OFFICE SUPPLIES	3,389	2,691	2,169	851	3,000	3,000	0.0%
0015130-525225	OPERATING SUPP - IT	0	0	0	98,851	98,128	92,214	-6.0%
0015130-525400	MEMBERSHIPS AND PUBLICATIONS	2,318	2,489	2,145	1,998	2,840	3,340	17.6%
0015130-525500	TRAINING	1,411	4,420	1,820	1,975	7,290	7,290	0.0%
Department Total		752,664	766,723	862,477	780,805	901,226	928,709	3.0%



Legal

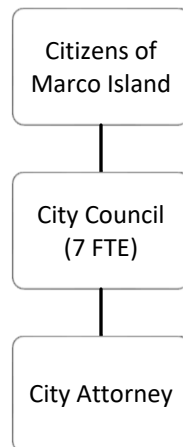
Mission Statement

To serve as the Chief Legal Advisor to the City Council, the City Manager, and the City's boards and committees and to represent the City in legal proceedings by providing fair, honest, creative, and practical legal services.

The City Attorney provides legal advice and services in the following areas:

- Review of contracts.
 - Litigation.
- Review of ordinance drafts.
- Legal advice on all public policy issues and administrative issues.
- Legal advice on land use and building matters.
 - Legal advisor to the Planning Board.
- Legal advisor to the Code Enforcement Board.
- Legal advisor for labor law and collective bargaining matters.
- Legal counsel for matters pertaining to general employee pensions.

Organization Chart





Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5140 LEGAL								
0015140-523105	LEGAL - RETAINER	153,017	123,000	121,000	90,000	123,000	123,000	0.0%
0015140-523106	LEGAL - LITIGATION	14,932	13,848	4,128	264	12,000	12,000	0.0%
0015140-523107	LEGAL - OTHER	248,136	346,278	300,634	232,912	280,000	280,000	0.0%
Department Total		416,085	483,126	425,762	323,176	415,000	415,000	0.0%



Growth Management

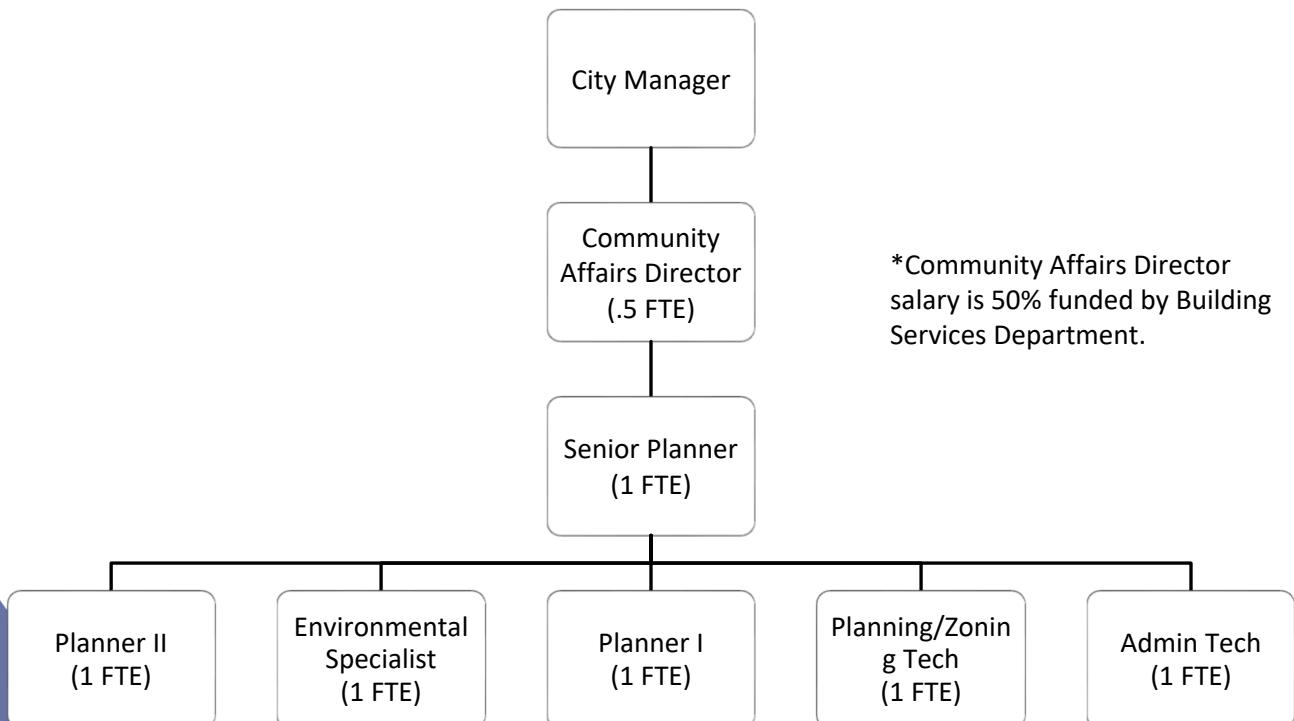
Mission Statement

To offer Marco Island residents and visitors a thoughtful, professional staff that provides current and long-range planning, and environmental and zoning services, 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 Growth Management Department is charged with providing both current and long-range planning, environmental and zoning services.

Planning staff works with the development community, churches, non-profits and other institutions and groups on proposed projects, site plan review, land use petitions, variances and interpretations of the Land Development Code. It also provides staff liaison with the Planning Board and support to City Council. Long range planning efforts focus on reviewing and implementing policies contained in the Comprehensive Plan. Staff also suggests and researches amendments to the Land Development Code and other City Code provisions.

Organization Chart



*Community Affairs Director salary is 50% funded by Building Services Department.



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5150 GROWTH MANAGEMENT								
0015150-501210	NON-BARGAINING UNIT WAGES	226,567	269,877	331,606	407,596	472,678	496,917	5.1%
0015150-501250	BENEFIT WAGES	50,755	70,646	89,793	300	0	0	0.0%
0015150-501400	OVERTIME	386	239	603	525	1,000	1,000	0.0%
0015150-512100	FICA TAXES	20,740	24,642	31,252	30,370	36,767	38,177	3.8%
0015150-512200	RETIREMENT CONTRIBUTIONS	13,405	15,156	17,073	22,592	30,741	34,600	12.6%
0015150-512300	LIFE & HEALTH	26,269	24,921	48,020	42,634	68,556	56,674	-17.3%
0015150-523100	PROFESSIONAL SERVICES	61,671	15,127	3,875	74,623	83,000	83,000	0.0%
0015150-523400	OTHER CONTRACTUAL SERVICES	22,291	24,665	65,964	61,047	66,700	64,200	-3.7%
0015150-524000	TRAVEL & PER DIEM	1,015	800	1,715	376	1,500	1,500	0.0%
0015150-524100	COMMUNICATIONS	1,374	305	1,578	1,920	1,920	1,920	0.0%
0015150-524605	REPAIR & MAINT - VEHICLES	0	0	1,040	1,500	1,500	500	-66.7%
0015150-524700	PRINTING AND BINDING	299	3,275	940	60	1,000	1,000	0.0%
0015150-524920	OTHER CHGS - COMMUNITY GRANT	573	2,714	0	0	5,000	5,000	0.0%
0015150-524975	OTHER CHGS - BEACH ADVISORY	0	0	6,941	2,971	10,000	10,000	0.0%
0015150-525100	OFFICE SUPPLIES	1,484	1,328	1,121	1,200	1,200	1,200	0.0%
0015150-525200	OPERATING SUPPLIES	2,209	2,155	4,349	2,193	3,400	2,500	-26.5%
0015150-525205	OPER SUPPLIES - FUEL	0	143	353	384	400	400	0.0%
0015150-525220	OPERATING SUPP - UNIFORMS	205	661	1,085	411	1,300	1,300	0.0%
0015150-525225	OPERATING SUPP - IT	0	0	0	285	800	800	0.0%
0015150-525400	MEMBERSHIPS AND PUBLICATIONS	1,910	1,016	1,330	1,535	3,206	3,206	0.0%
0015150-525500	TRAINING	539	852	1,392	500	9,500	10,000	5.3%
Department Total		431,692	458,522	610,030	653,022	800,168	813,894	1.7%



Information Technology

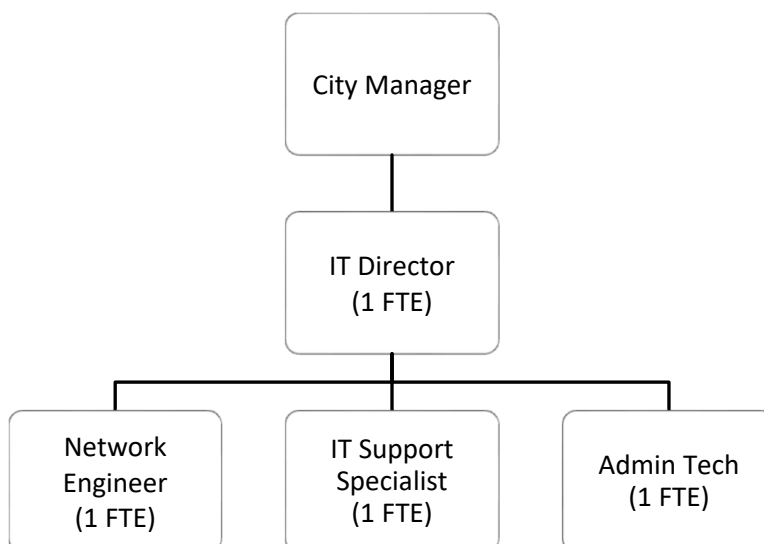
Mission Statement

The mission of Information Services is to provide leadership and guidance to staff in the appropriate application of technology and to provide an efficient and reliable infrastructure for data communication to enable City officials, staff and employees to deliver the highest level of service to the citizens of Marco Island

The Information Technology Department provides information systems management, computer network installation, maintenance and support to City Hall end users.

Geographic Information Systems is responsible for maintaining the City's spatial information and preparing and presenting maps and map-related data. GIS serves primarily internal clients while coordinating data with Collier County the Property Appraiser's Office

Organization Chart



*IT also has an AV Technician Categorized as a Temporary Employee which was previously managed by a 3rd party provider



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5160 INFORMATION TECHNOLOGY								
0015160-501210	NON-BARGAINING UNIT WAGES	225,186	296,494	302,445	247,438	354,576	310,166	-12.5%
0015160-501250	BENEFIT WAGES	59,134	82,194	82,161	60	0	0	0.0%
0015160-501400	OVERTIME	1,102	0	267	446	500	1,000	100.0%
0015160-512100	FICA TAXES	21,327	28,461	28,828	18,404	27,600	29,907	8.4%
0015160-512200	RETIREMENT CONTRIBUTIONS	13,686	18,676	18,970	14,366	24,150	19,300	-20.1%
0015160-512300	LIFE & HEALTH	23,516	26,297	29,600	25,442	66,540	52,424	-21.2%
0015160-523100	PROFESSIONAL SERVICES	11,540	4,416	16,435	35,000	45,000	72,000	60.0%
0015160-523400	OTHER CONTRACTUAL SERVICES	128,379	150,390	147,383	21,149	57,850	46,350	-19.9%
0015160-524000	TRAVEL & PER DIEM	0	2,572	474	0	5,000	5,000	0.0%
0015160-524100	COMMUNICATIONS	11,568	3,562	3,110	3,200	3,749	15,249	306.7%
0015160-524600	REPAIR & MAINTENANCE	0	0	1,410	279	16,500	17,000	3.0%
0015160-524605	REPAIR & MAINT - VEHICLES	1,052	115	483	316	1,000	1,000	0.0%
0015160-524615	REPAIR & MAINT - EQUIPMENT	0	54	0	0	0	0	0.0%
0015160-525100	OFFICE SUPPLIES	326	1,285	211	543	500	500	0.0%
0015160-525200	OPERATING SUPPLIES	59,241	57,941	68,583	10,957	18,500	13,500	-27.0%
0015160-525205	OPER SUPPLIES - FUEL	175	48	98	200	750	720	-4.0%
0015160-525215	OPERATING SUPP - MEDIA CENTER	23,120	30,326	24,100	29,091	30,320	30,320	0.0%
0015160-525220	OPERATING SUPP - UNIFORMS	0	372	393	314	600	600	0.0%
0015160-525225	OPERATING SUPP - IT	0	0	0	161,477	199,225	199,428	0.1%
0015160-525400	MEMBERSHIPS AND PUBLICATIONS	500	730	585	200	200	320	60.0%
0015160-525500	TRAINING	50	5,490	1,073	379	1,200	6,200	416.7%
Department Total		579,902	709,425	726,611	569,262	853,760	820,984	-3.8%



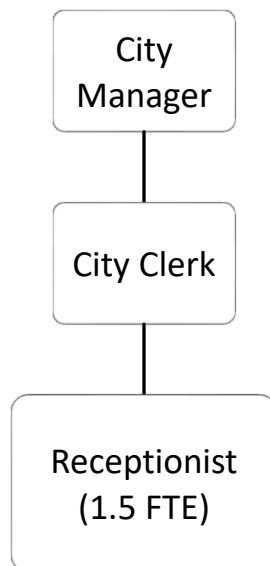
General Government

Description

General Government maintains expense accounts for city wide costs within the General Fund which is shared amongst departments. Some of these costs include.

- City Hall Office supplies
- Property Liability Insurance
- Legal advertising and public notices
- Maintenance, & custodial services for City Hall
- Personnel recruiting and HR programs.
- City's drug-free workplace and safety programs
- Contingency for reasonably expected expenditures not specifically budgeted in departmental accounts

Organization Chart





Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5190 GENERAL GOVERNMENT								
0015190-501200	REGULAR SALARIES & WAGES	1,418	0	0	26,449	29,506	31,300	6.1%
0015190-512100	FICA TAXES	99	0	0	2,023	2,257	2,500	10.8%
0015190-523100	PROFESSIONAL SERVICES	0	0	6,934	0	0	0	0.0%
0015190-523400	OTHER CONTRACTUAL SERVICES	27,929	56,738	23,682	20,261	21,100	26,250	24.4%
0015190-523416	LEGAL ADVERTISING	31,742	23,471	23,884	23,270	23,900	23,900	0.0%
0015190-524100	COMMUNICATIONS	30,852	25,774	26,656	21,341	21,990	21,900	-0.4%
0015190-524200	FREIGHT & POSTAGE	19,118	21,419	17,688	6,922	9,250	9,000	-2.7%
0015190-524310	UTILITY SERVICE - ELECTRIC	21,783	18,623	16,928	19,000	20,200	21,600	6.9%
0015190-524330	UTILITY SERVICE - WATER	25,083	17,233	18,245	14,873	16,200	16,200	0.0%
0015190-524350	UTILITY SERVICE - WASTE DISP	6,712	9,530	10,979	11,600	11,700	11,100	-5.1%
0015190-524400	RENTAL & LEASES	12,550	9,444	6,842	6,159	9,440	10,640	12.7%
0015190-524500	INSURANCE	682,800	682,800	682,800	625,900	682,800	586,758	-14.1%
0015190-524600	REPAIR & MAINTENANCE	0	0	2,992	4,288	4,310	4,410	2.3%
0015190-524605	REPAIR & MAINT - VEHICLES	1,060	1,975	305	117	715	715	0.0%
0015190-524610	REPAIR & MAINT - FACILITIES	22,900	21,785	21,980	30,349	31,125	19,000	-39.0%
0015190-524615	REPAIR & MAINT - EQUIPMENT	2,450	1,675	0	0	0	0	0.0%
0015190-524700	PRINTING AND BINDING	1,719	2,901	5,411	3,733	5,000	5,000	0.0%
0015190-524800	PROMOTIONAL ACTIVITIES	6,775	3,645	1,694	655	4,000	2,800	-30.0%
0015190-524900	OTHER CHGS & OBLIGATIONS	(7)	0	0	0	0	0	0.0%
0015190-524905	OTHER CHGS - EMPLOYEE EXP	11,714	14,433	9,034	10,039	15,650	21,300	36.1%
0015190-524995	OTHER CHARGES BAD DEBTS	1,000,000	0	0	0	0	0	0.0%
0015190-525100	OFFICE SUPPLIES	5,703	7,035	7,237	8,602	9,875	5,000	-49.4%
0015190-525200	OPERATING SUPPLIES	1,251	1,822	4,315	3,148	3,500	3,000	-14.3%
0015190-525205	OPER SUPPLIES - FUEL	824	585	661	200	1,200	880	-26.7%
0015190-525225	OPERATING SUPP - IT	0	0	0	11,800	12,600	10,100	-19.8%
0015190-525400	MEMBERSHIPS AND PUBLICATIONS	4,515	2,133	2,181	2,769	2,960	3,000	1.4%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
0015190-525800	CONTINGENCY	0	0	0	0	26,235	40,000	52.5%
0015190-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	113,702	297,124	161.3%
Department Total		1,918,991	923,021	890,449	853,499	1,079,215	1,173,477	8.7%
Grand Total		5,052,666	4,284,759	4,361,877	3,872,320	5,048,725	5,125,793	1.5%



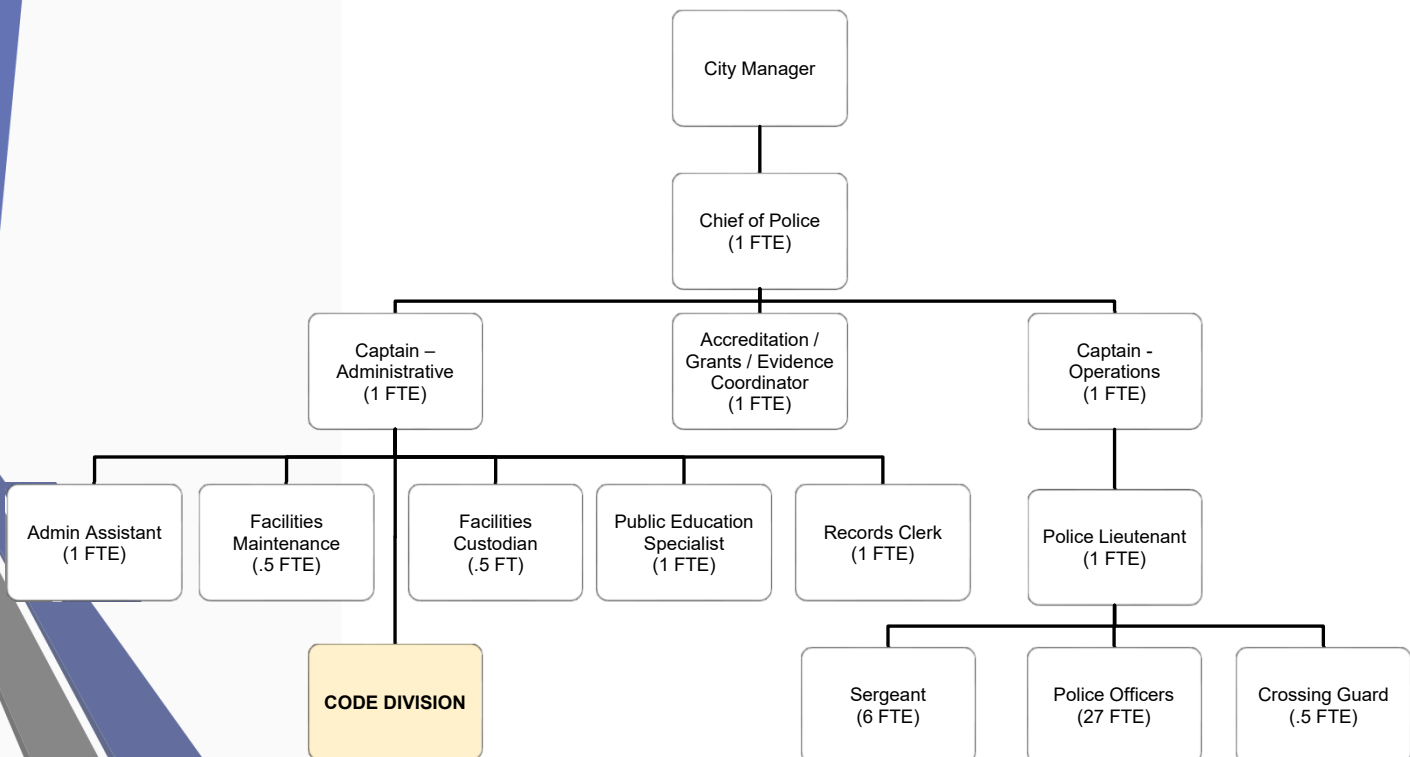
Police

Mission Statement

The mission of the Marco Island Police Department is to provide for the security and safety of all persons within the City of Marco Island

The Marco Island Police Department is a full-service law enforcement agency providing uninterrupted surface and waterborne patrol missions every calendar day of the year, 24 hours per day. The agency maintains mutual aid agreements with our sister agencies in Collier County to supplement services in extraordinary and special incidents. In confronting complex, multijurisdictional challenges we utilize our extensive affiliations with our state and federal partners to the fullest benefit of our residents and visitors. Our emphasis on all hazards planning and plan compatible operations create a professional outcome that ensures safety and a proactive orientation to our services. Our goal of proactive crime suppression and optimized police visibility philosophy promote better crime prevention outcomes. A reorganization has been developed to assure greater efficiency and furnish increased security. This year we will endeavor to expand and solidify our community relations and partnerships in a positive way to build higher levels of trust and esteem for our efforts.

Organization Chart





Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5210 POLICE								
0015210-501210	NON-BARGAINING UNIT WAGES	357,076	450,974	551,272	583,251	607,004	762,512	25.6%
0015210-501220	BARGAINING UNIT WAGES	1,904,163	1,862,488	1,804,345	1,639,556	2,156,970	2,106,789	-2.3%
0015210-501250	BENEFIT WAGES	250,808	270,759	241,658	15,583	0	0	0.0%
0015210-501400	OVERTIME	72,003	106,114	127,107	153,056	40,000	40,000	0.0%
0015210-501410	REIMBURSABLE OVERTIME	0	0	144	32,618	42,000	42,000	0.0%
0015210-512100	FICA TAXES	187,421	196,960	200,290	179,726	223,631	224,000	0.2%
0015210-512200	RETIREMENT CONTRIBUTIONS	708,649	711,627	637,440	423,783	516,932	753,472	45.8%
0015210-512205	CASUALTY INSUR PREM TAX	180,792	201,135	221,812	0	201,135	169,244	-15.9%
0015210-512300	LIFE & HEALTH	398,403	432,378	426,227	353,283	526,654	560,190	6.4%
0015210-512910	BUDGETED VACANCY	0	0	0	0	(88,422)	(85,248)	-3.6%
0015210-523100	PROFESSIONAL SERVICES	3,756	15,444	12,422	36,251	43,625	25,325	-41.9%
0015210-523400	OTHER CONTRACTUAL SERVICES	30,174	24,775	50,292	21,622	27,652	8,972	-67.6%
0015210-523440	REIMBURSABLE OTHER CONTRACTUAL	0	0	0	0	0	20,000	0.0%
0015210-523500	INVESTIGATIONS	7,772	4,930	6,604	7,746	8,835	13,835	56.6%
0015210-524000	TRAVEL & PER DIEM	3,005	9,604	13,310	4,768	5,510	15,010	172.4%
0015210-524100	COMMUNICATIONS	29,932	33,352	38,217	40,841	41,685	36,620	-12.2%
0015210-524200	FREIGHT & POSTAGE	893	1,542	495	336	500	1,000	100.0%
0015210-524310	UTILITY SERVICE - ELECTRIC	32,386	34,386	33,740	34,000	34,800	34,800	0.0%
0015210-524330	UTILITY SERVICE - WATER/SEWER	8,240	8,374	8,618	7,098	8,300	8,300	0.0%
0015210-524400	RENTAL & LEASES	4,378	3,649	765	0	0	5,000	0.0%
0015210-524600	REPAIR & MAINTENANCE	0	0	8,718	10,621	10,918	13,193	20.8%
0015210-524605	REPAIR & MAINT - VEHICLES	44,449	73,638	58,591	61,160	62,000	64,000	3.2%
0015210-524610	REPAIR & MAINT - FACILITIES	16,521	24,340	22,093	30,007	30,960	30,000	-3.1%
0015210-524615	REPAIR & MAINT - EQUIPMENT	5,396	7,879	0	0	0	0	0.0%
0015210-524620	REPAIR & MAINT - MARINE VEH	15,471	20,677	14,334	12,387	17,000	17,000	0.0%
0015210-524700	PRINTING AND BINDING	2,229	2,357	1,363	1,458	1,460	1,100	-24.7%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
0015210-524800	PROMOTIONAL ACTIVITIES	8,914	8,478	5,567	2,513	6,000	9,000	50.0%
0015210-524900	OTHER CHGS & OBLIGATIONS	0	0	0	41	500	0	-100.0%
0015210-524935	OTHER CHGS - PAYMENT PROCESS	0	0	0	0	0	500	0.0%
0015210-525100	OFFICE SUPPLIES	7,072	5,565	6,090	6,357	7,900	6,900	-12.7%
0015210-525200	OPERATING SUPPLIES	28,351	48,116	31,818	31,369	30,835	52,335	69.7%
0015210-525205	OPER SUPPLIES - FUEL	67,188	79,258	81,648	71,628	72,500	88,000	21.4%
0015210-525220	OPERATING SUPP - UNIFORMS	48,798	36,157	24,320	45,440	48,400	43,400	-10.3%
0015210-525225	OPERATING SUPP - IT	19,082	37,614	13,883	27,966	34,400	69,332	101.5%
0015210-525400	MEMBERSHIPS AND PUBLICATIONS	780	1,751	1,030	1,159	1,350	5,059	274.7%
0015210-525500	TRAINING	21,267	20,298	16,737	12,674	16,640	38,735	132.8%
Department Total		4,465,371	4,734,622	4,660,947	3,848,296	4,737,674	5,180,375	9.3%



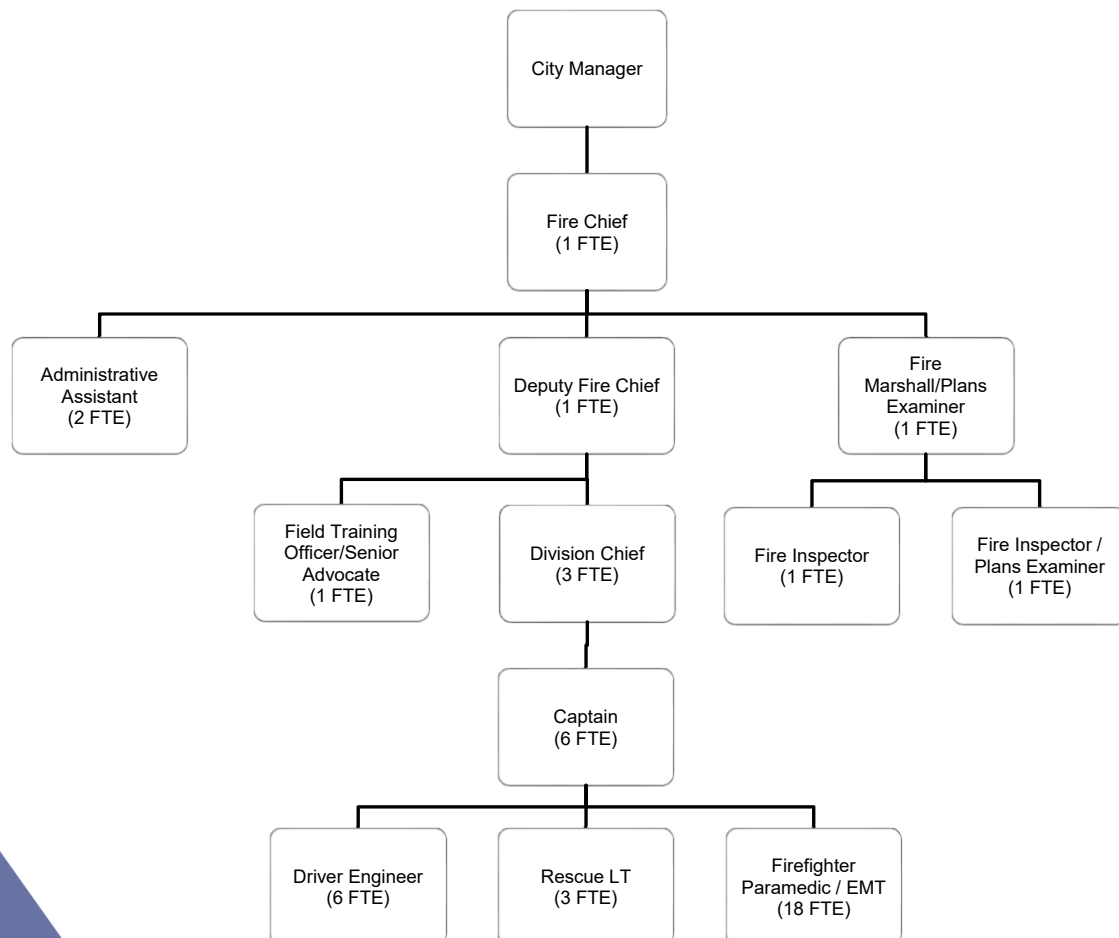
Fire Rescue

Mission Statement

The mission of the Marco Island Fire-Rescue Department is to exceed your expectations of fire suppression and life safety services, to 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 consists of 2 fire stations (station 50 & 51) and the emergency management division. Fire Stations 50, 51 and Emergency Management are separated into their own cost centers to properly identify costs specific to each operation.

Organization Chart





Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5220 FIRE & RESCUE								
0015220-501210	NON-BARGAINING UNIT WAGES	802,465	831,363	884,159	849,823	1,130,147	1,094,688	-3.1%
0015220-501220	BARGAINING UNIT WAGES	2,246,842	2,182,897	2,239,935	2,025,080	2,359,224	2,400,025	1.7%
0015220-501250	BENEFIT WAGES	436,921	447,369	461,303	215,079	204,071	243,600	19.4%
0015220-501400	OVERTIME	117,165	138,249	155,428	120,131	118,000	120,000	1.7%
0015220-512100	FICA TAXES	253,024	254,243	264,079	232,440	302,730	295,700	-2.3%
0015220-512200	RETIREMENT CONTRIBUTIONS	1,085,640	984,488	1,078,233	1,046,625	1,081,557	1,305,300	20.7%
0015220-512205	CASUALTY INSUR PREM TAX	303,572	333,793	337,058	0	73,936	73,936	0.0%
0015220-512300	LIFE & HEALTH	582,853	650,986	730,152	643,303	825,366	803,697	-2.6%
0015220-523100	PROFESSIONAL SERVICES	7,488	65,644	25,745	36,925	46,960	46,960	0.0%
0015220-523400	OTHER CONTRACTUAL SERVICES	7,319	40,388	34,860	27,743	29,558	20,726	-29.9%
0015220-524000	TRAVEL & PER DIEM	2,634	1,714	4,711	2,539	6,750	6,750	0.0%
0015220-524100	COMMUNICATIONS	16,071	18,937	19,990	18,289	21,500	19,980	-7.1%
0015220-524200	FREIGHT & POSTAGE	0	0	0	132	300	300	0.0%
0015220-524310	UTILITY SERVICE - ELECTRIC	17,265	18,074	20,760	28,800	28,800	17,808	-38.2%
0015220-524330	UTILITY SERVICE - WATER/SEWER	11,025	11,064	14,680	13,062	12,800	9,360	-26.9%
0015220-524340	LIQUID OR NATURAL GAS	3,636	3,288	3,719	4,089	4,450	3,600	-19.1%
0015220-524350	UTILITY SERVICE - WASTE DISP	440	0	892	1,900	1,992	0	-100.0%
0015220-524400	RENTAL & LEASES	7,595	8,128	7,823	5,857	7,846	8,396	7.0%
0015220-524600	REPAIR & MAINTENANCE	0	0	15,143	23,022	24,650	19,650	-20.3%
0015220-524605	REPAIR & MAINT - VEHICLES	89,508	124,543	117,643	54,481	58,500	94,000	60.7%
0015220-524610	REPAIR & MAINT - FACILITIES	22,111	16,590	18,850	14,243	23,000	29,000	26.1%
0015220-524615	REPAIR & MAINT - EQUIPMENT	19,468	11,930	0	0	0	0	0.0%
0015220-524620	REPAIR & MAINT - MARINE VEH	29,099	16,236	31,896	37,685	65,500	26,000	-60.3%
0015220-524700	PRINTING AND BINDING	1,975	415	642	0	1,950	1,000	-48.7%
0015220-524800	PROMOTIONAL ACTIVITIES	4,127	9,077	11,192	7,311	9,500	9,500	0.0%
0015220-524900	OTHER CHGS & OBLIGATIONS	0	0	0	29	500	0	-100.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
0015220-524935	OTHER CHGS - PAYMENT PROCESS	0	0	0	0	0	500	0.0%
0015220-525100	OFFICE SUPPLIES	4,856	3,561	3,338	2,780	8,000	6,000	-25.0%
0015220-525200	OPERATING SUPPLIES	46,644	36,568	59,498	31,633	34,277	34,250	-0.1%
0015220-525205	OPER SUPPLIES - FUEL	27,927	31,595	32,840	32,404	33,000	30,000	-9.1%
0015220-525210	OPERATING SUPPLIES- MEDICAL	14,437	8,524	22,142	20,625	22,000	18,000	-18.2%
0015220-525220	OPERATING SUPP - UNIFORMS	18,337	25,789	24,321	15,488	25,890	31,500	21.7%
0015220-525225	OPERATING SUPP - IT	0	0	0	30,456	42,032	38,989	-7.2%
0015220-525230	OPERATING SUPP - BUNKER GEAR	10,607	11,450	19,081	20,409	20,410	21,812	6.9%
0015220-525265	OPERATING SUPP - SMALL TOOLS	0	14,520	19,543	19,550	20,000	13,500	-32.5%
0015220-525400	MEMBERSHIPS AND PUBLICATIONS	2,961	4,282	2,642	2,633	3,000	2,980	-0.7%
0015220-525500	TRAINING	19,864	15,045	18,961	11,872	19,000	19,000	0.0%
Department Total		6,213,876	6,320,750	6,681,259	5,596,438	6,667,196	6,866,507	3.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5221 FIRE & RESCUE 51								
0015221-523400	OTHER CONTRACTUAL SERVICES	0	0	0	0	0	10,076	0.0%
0015221-524100	COMMUNICATIONS	0	0	0	0	0	1,800	0.0%
0015221-524310	UTILITY SERVICE - ELECTRIC	0	0	0	0	0	13,200	0.0%
0015221-524330	UTILITY SERVICE - WATER/SEWER	0	0	0	0	0	5,040	0.0%
0015221-524350	UTILITY SERVICE - WASTE DISP	0	0	0	0	0	1,992	0.0%
0015221-524400	RENTAL & LEASES	0	0	0	0	0	1,980	0.0%
0015221-524600	REPAIR & MAINTENANCE	0	0	0	0	0	1,500	0.0%
0015221-524610	REPAIR & MAINT - FACILITIES	0	0	0	0	0	1,000	0.0%
Department Total		0	0	0	0	0	36,588	0.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5250 EMERGENCY & DISASTER RELIEF								
0015250-523400	OTHER CONTRACTUAL SERVICES	0	0	0	950	10,000	0	-100.0%
0015250-524000	TRAVEL & PER DIEM	0	0	0	0	1,350	1,350	0.0%
0015250-524605	REPAIR & MAINT - VEHICLES	0	0	0	0	15,000	4,500	-70.0%
0015250-525200	OPERATING SUPPLIES	0	0	0	549	1,000	7,500	650.0%
0015250-525205	OPER SUPPLIES - FUEL	0	0	0	0	0	1,200	0.0%
0015250-525220	OPERATING SUPP - UNIFORMS	0	0	0	0	0	800	0.0%
0015250-525400	MEMBERSHIPS AND PUBLICATIONS	0	0	0	0	0	450	0.0%
0015250-525500	TRAINING	0	0	0	0	1,500	13,050	770.0%
Department Total		0	0	0	1,499	28,850	28,850	0.0%

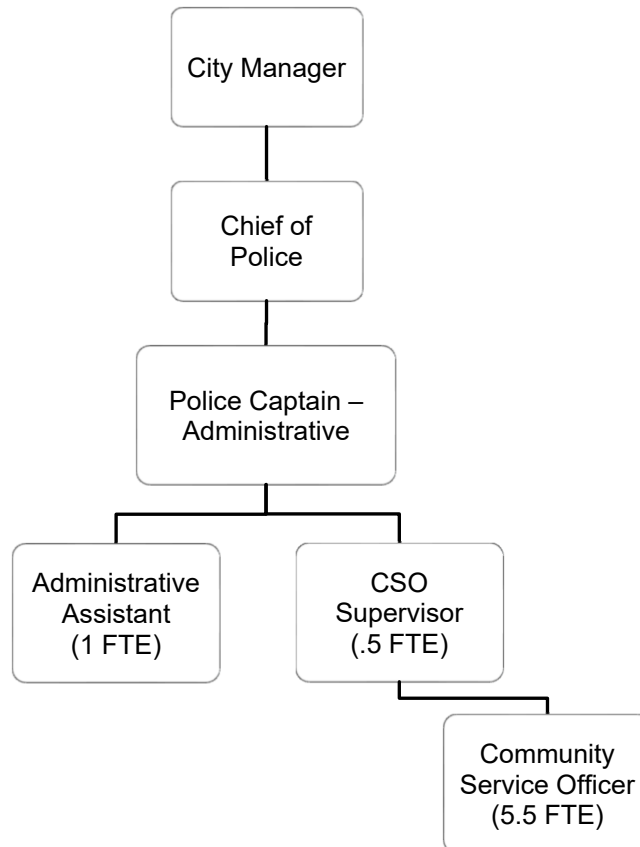


Code Division

Description

The Code Enforcement Unit is an element of the Marco Island Police Department and works proactively and collaboratively to ensure the City's diverse Code of Ordinances is followed. The members of the unit have three primary missions: code enforcement, beach patrol and assisting law enforcement. The unit works with all Departments in the City, as well as County and State organizations such as Collier County Contractor Licensing and Florida Fish and Wildlife Conservation Commission – and most importantly with citizens and property owners to address and correct code violations. The Code of Ordinance are detailed laws designed to provide for community safety and welfare, logical and consistent planning and zoning, and maintain appearance and property values.

Organization Chart



*CSO Supervisor salary is 50% funded by Building Services Department.



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5290 CODE COMPLIANCE								
0015290-501210	NON-BARGAINING UNIT WAGES	285,667	263,025	276,959	222,027	318,787	268,775	-15.7%
0015290-501250	BENEFIT WAGES	18,717	9,035	9,372	0	0	0	0.0%
0015290-501400	OVERTIME	6,818	9,056	9,479	6,067	7,000	7,000	0.0%
0015290-512100	FICA TAXES	23,473	21,476	22,600	17,446	23,910	20,830	-12.9%
0015290-512200	RETIREMENT CONTRIBUTIONS	4,669	2,337	2,414	1,252	3,180	0	-100.0%
0015290-512300	LIFE & HEALTH	17,503	98	64	8	64	0	-100.0%
0015290-523400	OTHER CONTRACTUAL SERVICES	7,885	18,865	11,062	14,655	30,115	31,115	3.3%
0015290-524000	TRAVEL & PER DIEM	0	0	989	0	1,800	3,600	100.0%
0015290-524100	COMMUNICATIONS	1,997	2,155	2,709	10,817	10,856	11,736	8.1%
0015290-524200	FREIGHT & POSTAGE	0	500	11,037	6,100	7,500	11,000	46.7%
0015290-524600	REPAIR & MAINTENANCE	0	0	0	0	205	205	0.0%
0015290-524605	REPAIR & MAINT - VEHICLES	4,721	7,763	16,060	12,050	15,000	23,100	54.0%
0015290-524700	PRINTING AND BINDING	748	0	0	841	1,000	1,000	0.0%
0015290-524900	OTHER CHGS & OBLIGATIONS	0	0	6	49	500	0	-100.0%
0015290-524935	OTHER CHGS - PAYMENT PROCESS	0	0	0	0	0	500	0.0%
0015290-525100	OFFICE SUPPLIES	945	772	730	840	1,200	1,200	0.0%
0015290-525200	OPERATING SUPPLIES	10,044	2,615	2,865	381	4,500	6,000	33.3%
0015290-525205	OPER SUPPLIES - FUEL	9,722	9,659	8,156	10,000	10,000	10,200	2.0%
0015290-525220	OPERATING SUPP - UNIFORMS	675	2,083	887	3,943	5,000	5,000	0.0%
0015290-525225	OPERATING SUPP - IT	0	0	0	750	1,000	0	-100.0%
0015290-525400	MEMBERSHIPS AND PUBLICATIONS	331	776	580	550	815	800	-1.8%
0015290-525500	TRAINING	0	2,600	867	5,513	5,527	5,685	2.9%
Department Total		393,913	352,815	376,835	313,289	447,959	407,746	-9.0%
Grand Total		11,073,160	11,408,186	11,719,041	9,759,521	11,881,679	12,520,066	5.4%



Public Works

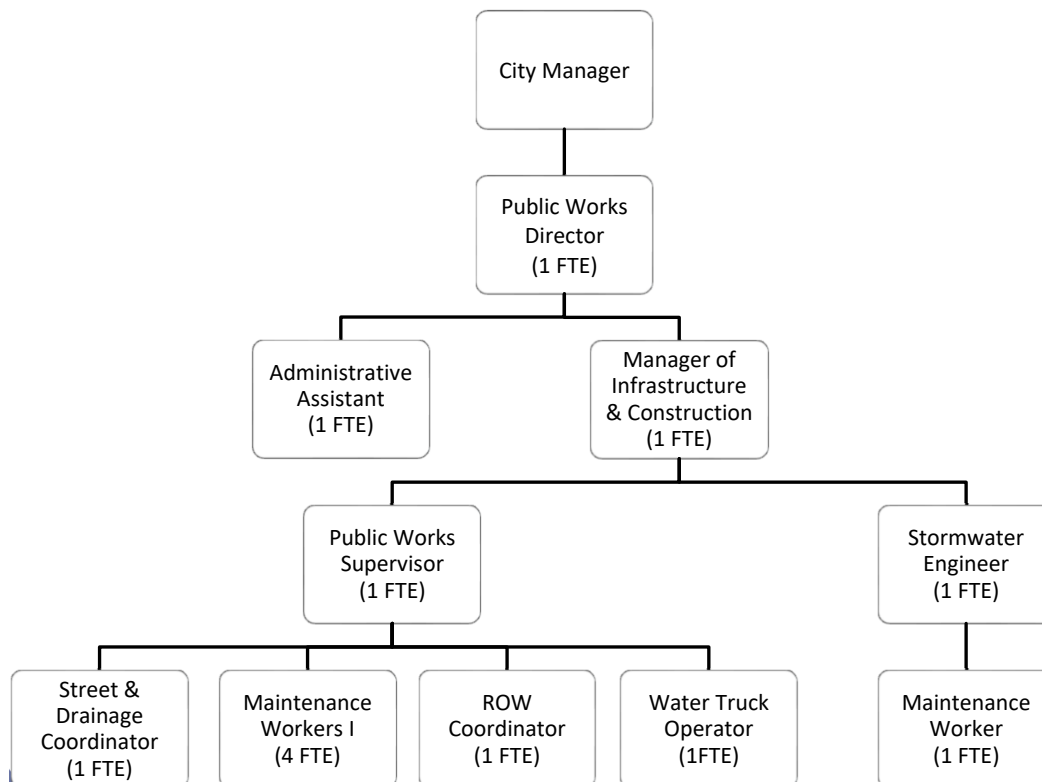
Mission Statement

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

The department's goal is to develop and maintain the optimum public infrastructure system, secure adequate recourses, and foster planned, quality growth to promote the welfare of the community. This is accomplished by evaluating and assessing community needs, providing programs consistent with the goals and objectives outlined by the City Council, setting the standards to achieve long-term economic progress and developing programs that address target goals and to minimize maintenance costs.

Organization Chart





Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5410 STREETS & DRAINAGE								
0015410-501210	NON-BARGAINING UNIT WAGES	570,024	535,262	655,831	729,768	850,779	881,235	3.6%
0015410-501250	BENEFIT WAGES	143,039	141,720	169,549	0	0	0	0.0%
0015410-501400	OVERTIME	2,535	1,437	1,452	3,514	1,500	1,500	0.0%
0015410-512100	FICA TAXES	50,317	47,731	58,656	51,218	65,050	66,465	2.2%
0015410-512200	RETIREMENT CONTRIBUTIONS	33,583	33,523	43,084	46,600	55,200	58,000	5.1%
0015410-512300	LIFE & HEALTH	106,996	124,938	141,377	146,580	156,273	209,119	33.8%
0015410-512900	CAPITALIZED PERSONNEL COST	0	0	0	0	(101,474)	(101,474)	0.0%
0015410-523115	ENGINEERING	97,754	87,702	16,612	10,162	12,750	12,750	0.0%
0015410-523400	OTHER CONTRACTUAL SERVICES	903,750	990,880	947,750	1,375,364	1,419,365	1,436,200	1.2%
0015410-524000	TRAVEL & PER DIEM	620	880	1,281	0	600	600	0.0%
0015410-524100	COMMUNICATIONS	4,915	4,833	5,253	5,500	8,967	8,592	-4.2%
0015410-524310	UTILITY SERVICE - ELECTRIC	308,050	324,613	326,088	330,000	350,508	365,508	4.3%
0015410-524330	UTILITY SERVICE - WATER	145,029	76,313	89,282	62,654	82,500	90,000	9.1%
0015410-524350	UTILITY SERVICE - WASTE DISP	13,297	12,423	12,454	15,069	15,992	8,400	-47.5%
0015410-524600	REPAIR & MAINTENANCE	0	0	3,968	1,300	9,000	8,700	-3.3%
0015410-524605	REPAIR & MAINT - VEHICLES	28,275	39,916	35,401	41,881	49,500	42,000	-15.2%
0015410-524610	REPAIR & MAINT - FACILITIES	1,123	1,788	5,313	1,026	6,000	3,500	-41.7%
0015410-524615	REPAIR & MAINT - EQUIPMENT	3,226	790	0	0	0	0	0.0%
0015410-524640	REPAIR & MAINT - STREET LIGHTS	23,769	35,347	43,889	54,381	60,000	60,000	0.0%
0015410-524650	REPAIR & MAINT - PARKS	18,084	0	0	0	0	0	0.0%
0015410-524700	PRINTING AND BINDING	300	0	577	630	700	700	0.0%
0015410-524900	OTHER CHGS & OBLIGATIONS	15,623	372	0	0	0	0	0.0%
0015410-524950	OTHER CHGS - BEAUTIFICATION	34,142	66,826	4,981	15,302	17,447	11,000	-37.0%
0015410-524970	OTHER CHGS - WATERWAYS	0	0	2,776	0	5,000	10,000	100.0%
0015410-525100	OFFICE SUPPLIES	1,525	1,336	4,614	3,238	4,250	4,250	0.0%
0015410-525200	OPERATING SUPPLIES	6,400	19,644	24,095	40,219	48,000	28,000	-41.7%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
0015410-525205	OPER SUPPLIES - FUEL	20,797	24,922	24,947	25,000	25,000	26,000	4.0%
0015410-525220	OPERATING SUPP - UNIFORMS	3,474	6,571	6,692	4,984	7,625	8,125	6.6%
0015410-525225	OPERATING SUPP - IT	0	0	0	0	0	750	0.0%
0015410-525300	ROAD MATERIALS/SUPPLIES	30,502	29,884	60,121	14,414	21,000	51,500	145.2%
0015410-525400	MEMBERSHIPS AND PUBLICATIONS	1,787	1,550	1,638	1,686	1,740	1,740	0.0%
0015410-525500	TRAINING	2,394	7,596	5,155	260	4,750	6,750	42.1%
Department Total		2,571,329	2,618,797	2,692,835	2,980,751	3,178,022	3,299,910	3.8%
Grand Total		2,571,329	2,618,797	2,692,835	2,980,751	3,178,022	3,299,910	3.8%



Parks & Recreation

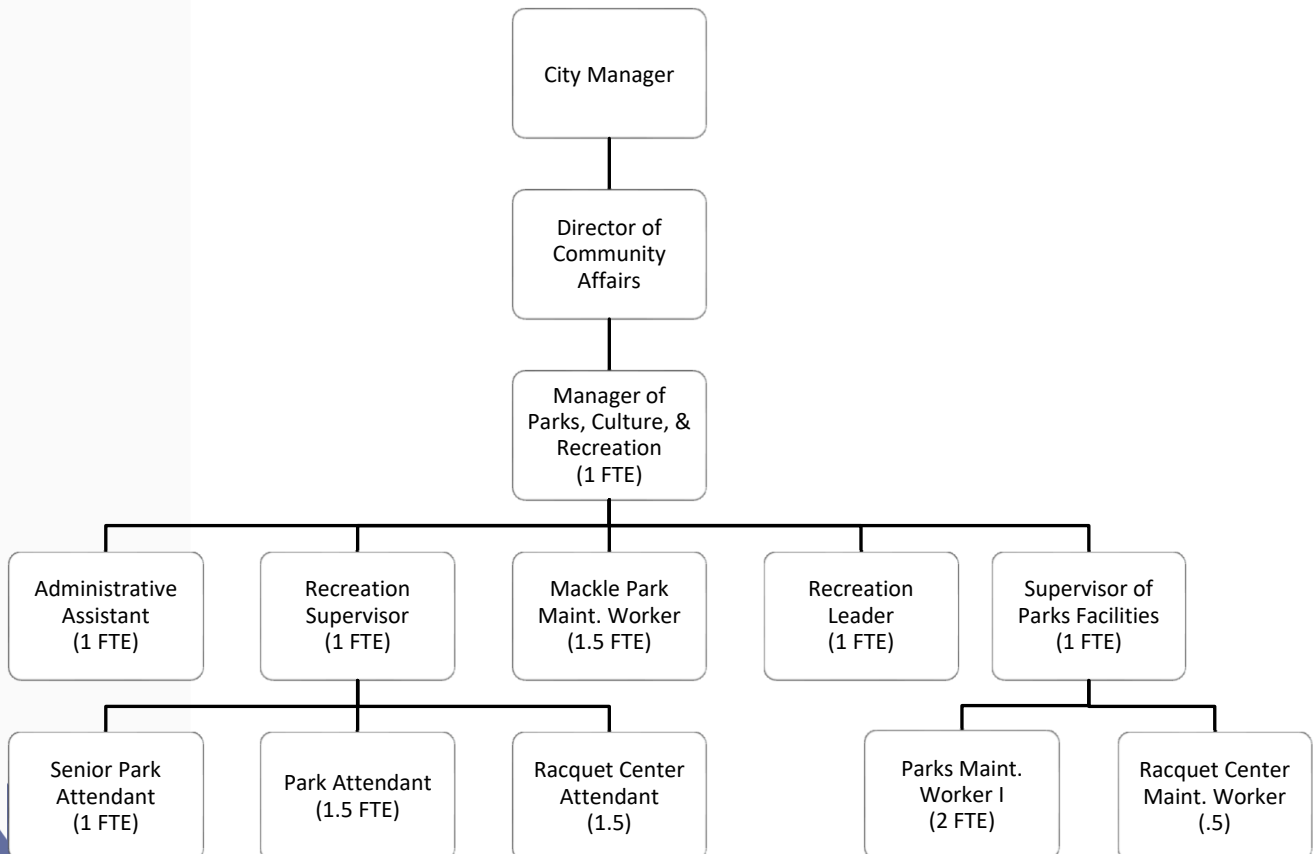
Mission Statement

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 development and management of community events, Parks Maintenance, and management of the Racquet Center

The Parks and Recreation Department manages the functions of all City parks, City athletic fields, recreation programs, capital projects, and development and delivery of special events including the Farmers Market, summer youth programs, movie in the park, and island concerts.

Organization Chart





Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5720 PARKS & RECREATION								
0015720-501210	NON-BARGAINING UNIT WAGES	527,292	471,653	513,883	533,119	618,246	602,579	-2.5%
0015720-501250	BENEFIT WAGES	94,878	100,665	110,517	348	0	0	0.0%
0015720-501400	OVERTIME	2,717	1,842	1,781	2,749	3,000	3,000	0.0%
0015720-512100	FICA TAXES	45,625	42,162	45,984	39,355	49,900	46,200	-7.4%
0015720-512200	RETIREMENT CONTRIBUTIONS	24,336	26,025	28,112	30,859	38,981	35,600	-8.7%
0015720-512300	LIFE & HEALTH	85,365	95,647	108,685	99,086	115,272	128,888	11.8%
0015720-523400	OTHER CONTRACTUAL SERVICES	66,686	43,919	89,073	94,724	125,172	144,170	15.2%
0015720-523420	COMMUNITY RECREATION PROGRAMS	93,175	88,362	102,933	27,036	118,250	123,250	4.2%
0015720-524000	TRAVEL & PER DIEM	0	725	0	0	3,500	3,500	0.0%
0015720-524100	COMMUNICATIONS	4,046	1,805	1,365	1,480	1,480	1,440	-2.7%
0015720-524310	UTILITY SERVICE - ELECTRIC	33,784	36,006	41,601	40,804	40,804	42,804	4.9%
0015720-524330	UTILITY SERVICE - WATER	93,589	149,816	138,644	123,504	139,015	139,015	0.0%
0015720-524350	UTILITY SERVICE - WASTE DISP	0	0	0	0	0	8,400	0.0%
0015720-524400	RENTAL & LEASES	3,606	4,788	3,953	30,605	32,794	32,594	-0.6%
0015720-524600	REPAIR & MAINTENANCE	0	0	11,854	14,565	16,240	5,000	-69.2%
0015720-524605	REPAIR & MAINT - VEHICLES	5,201	5,386	2,789	4,560	5,000	5,000	0.0%
0015720-524610	REPAIR & MAINT - FACILITIES	18,309	6,913	12,668	10,902	11,000	18,940	72.2%
0015720-524615	REPAIR & MAINT - EQUIPMENT	4,658	6,517	0	0	0	0	0.0%
0015720-524650	REPAIR & MAINT - PARKS	60,537	48,793	33,591	16,066	28,000	23,000	-17.9%
0015720-524700	PRINTING AND BINDING	2,063	694	0	207	1,100	1,100	0.0%
0015720-524900	OTHER CHGS & OBLIGATIONS	2,417	1,330	2,075	1,376	3,000	0	-100.0%
0015720-524935	OTHER CHGS - PAYMENT PROCESS	974	2,723	0	0	0	3,000	0.0%
0015720-524955	VFW EXPENSES	7,498	15,132	12,809	13,140	15,064	15,064	0.0%
0015720-524980	OTHER CHGS - PRAC	0	0	0	5,395	10,000	10,000	0.0%
0015720-525100	OFFICE SUPPLIES	4,063	2,109	2,013	1,908	3,000	3,000	0.0%
0015720-525200	OPERATING SUPPLIES	34,442	48,794	28,499	23,812	35,500	35,500	0.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
0015720-525205	OPER SUPPLIES - FUEL	5,222	4,774	5,096	5,500	6,000	6,000	0.0%
0015720-525220	OPERATING SUPP - UNIFORMS	1,464	1,535	1,566	1,079	2,150	2,150	0.0%
0015720-525225	OPERATING SUPP - IT	0	0	0	3,887	6,350	6,350	0.0%
0015720-525250	OPERATING SUPP - FARMERS MKT	4,126	6,370	4,618	3,886	7,000	6,500	-7.1%
0015720-525255	OPERATING SUPP - SPEC PROGS	8,460	17,499	14,903	4,750	18,000	18,000	0.0%
0015720-525260	OPERATING SUPP - SAILING PRG	714	3,471	0	0	0	0	0.0%
0015720-525400	MEMBERSHIPS AND PUBLICATIONS	667	588	618	1,008	1,450	1,450	0.0%
0015720-525500	TRAINING	0	300	189	0	500	500	0.0%
Department Total		1,235,917	1,236,344	1,319,817	1,135,711	1,455,768	1,471,994	1.1%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5721 RACQUET CLUB								
0015721-501210	NON-BARGAINING UNIT WAGES	0	71,322	64,139	48,605	81,085	83,200	2.6%
0015721-501400	OVERTIME	0	196	0	0	500	500	0.0%
0015721-512100	FICA TAXES	0	5,471	4,907	3,718	6,300	4,600	-27.0%
0015721-523400	OTHER CONTRACTUAL SERVICES	0	19,063	28,145	24,276	33,800	33,800	0.0%
0015721-524100	COMMUNICATIONS	0	1,509	(27)	0	0	0	0.0%
0015721-524310	UTILITY SERVICE - ELECTRIC	0	6,156	5,810	6,000	6,500	6,600	1.5%
0015721-524330	UTILITY SERVICE - WATER/SEWER	0	12,520	22,976	19,072	15,000	15,600	4.0%
0015721-524600	REPAIR & MAINTENANCE	0	13,072	7,999	7,315	15,050	15,750	4.7%
0015721-524615	REPAIR & MAINT - EQUIPMENT	0	884	0	0	0	0	0.0%
0015721-524900	OTHER CHGS & OBLIGATIONS	0	1,603	1,826	1,647	3,000	0	-100.0%
0015721-524935	OTHER CHGS - PAYMENT PROCESS	0	230	0	0	0	3,000	0.0%
0015721-525100	OFFICE SUPPLIES	0	696	853	799	950	750	-21.1%
0015721-525200	OPERATING SUPPLIES	0	7,594	8,543	8,230	8,500	8,650	1.8%
0015721-525220	OPERATING SUPP - UNIFORMS	0	121	132	413	500	500	0.0%
0015721-525400	MEMBERSHIPS AND PUBLICATIONS	0	0	0	0	100	100	0.0%
Department Total		0	140,438	145,302	120,074	171,285	173,050	1.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5722 SAILING CENTER								
0015722-523400	OTHER CONTRACTUAL SERVICES	0	0	1,378	0	0	0	0.0%
Department Total		0	0	1,378	0	0	0	0.0%
Grand Total		1,235,917	1,376,783	1,466,497	1,255,785	1,627,053	1,645,044	1.1%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5810 TRANSFERS OUT								
0015810-525845	TRANSFERS OUT	1,274,990	0	0	0	0	0	0.0%
0015810-525850	TRANSFERS OUT-DS	1,229,189	1,138,238	1,214,493	635,327	1,101,013	289,358	-73.7%
0015810-525855	TRANSFERS OUT-CIP	3,890,511	4,695,978	4,210,435	5,742,770	6,084,387	3,449,780	-43.3%
Department Total		6,394,690	5,834,216	5,424,928	6,378,097	7,185,400	3,739,138	-48.0%
Grand Total		6,394,690	5,834,216	5,424,928	6,378,097	7,185,400	3,739,138	-48.0%



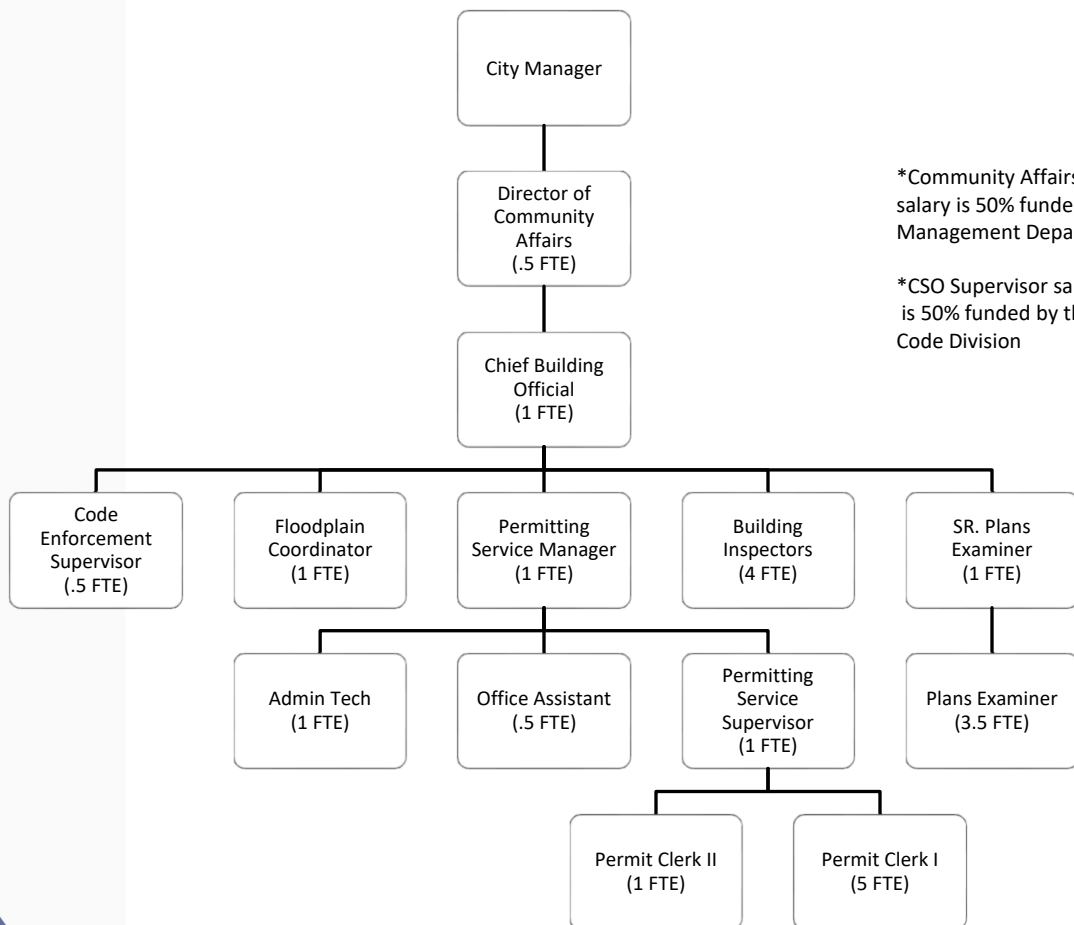
Building Services

Mission Statement

The mission of Building Services is to provide a superior level of building code compliance for the preservation of life, safety, and the general welfare of the people on Marco Island. This is accomplished through the enactment and strict enforcement of effective codes and standards to ensure the integrity of all the components that make up the building environment. Customer service and efficiency are the cornerstones.

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 Department. Functionally, the Building Services Department operates closely in conjunction with the Community Affairs Department, and reports to the City Manager.

Organization Chart



*Community Affairs Director salary is 50% funded by Growth Management Department.

*CSO Supervisor salary is 50% funded by the Code Division



BUILDING SERVICES FUND (101)

FINANCIAL SUMMARY

Fiscal Year 2020-21

Beginning Unassigned Fund Balance - as of Sept. 30, 2019		\$ 3,888,169
Projected Revenues FY 2019-20		\$ 2,172,319
Projected Expenditures FY 2019-20		\$ 2,423,967
Net Increase/(Decrease) in Fund Balance		<u>\$ (251,649)</u>
Expected Unassigned Fund Balance as of Sept. 30, 2020		\$ 3,636,520
Add Fiscal Year 2020-21 Budgeted Revenues		
Permits and Fees	2,000,000	
Fines & Other Revenue	10,000	
Transfers In	-	\$ 2,010,000
TOTAL AVAILABLE RESOURCES		\$ 5,646,520
Less Fiscal Year 2020-21 Budgeted Expenditures		
-5240- Operating Expenditures	2,785,098	
-5810- Transfers Out	52,500	\$ 2,837,598
BUDGETED CASH FLOW		\$ (827,598)
Projected Unassigned Fund Balance as of September 30, 2021		\$ 2,808,922



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
0000 UNDEFINED								
1010000-322000	BUILDING PERMITS	(1,868,550)	(2,406,937)	(2,241,544)	(1,722,564)	(2,000,000)	(2,000,000)	0.0%
1010000-322050	BUILDING PERMITS WAIVED	0	167,944	9,462	0	0	0	0.0%
1010000-322100	BLDG PERMITS-EDUCATION SURCHGB	(6,188)	(6,489)	(4,297)	(5,700)	0	0	0.0%
1010000-361100	INTEREST	(10,948)	(16,181)	(64,361)	(148,086)	(10,000)	(10,000)	0.0%
1010000-369900	OTHER MISCELLANEOUS	0	(14)	(2,185)	(184)	0	0	0.0%
1010000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(679,570)	(827,598)	21.8%
Department Total		(1,885,686)	(2,261,677)	(2,302,925)	(1,876,534)	(2,689,570)	(2,837,598)	5.5%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5240 BUILDING SERVICES								
1015240-501210	NON-BARGAINING UNIT WAGES	765,944	857,069	1,064,185	1,130,845	1,291,011	1,381,782	7.0%
1015240-501250	BENEFIT WAGES	191,389	211,808	263,306	300	0	360	0.0%
1015240-501400	OVERTIME	57,140	14,027	34,430	34,168	40,000	40,000	0.0%
1015240-512100	FICA TAXES	73,993	79,874	98,524	85,101	99,222	109,100	10.0%
1015240-512200	RETIREMENT CONTRIBUTIONS	45,373	52,346	63,554	72,405	83,800	92,100	9.9%
1015240-512300	LIFE & HEALTH	160,445	175,049	222,046	200,218	248,095	272,254	9.7%
1015240-523100	PROFESSIONAL SERVICES	22,261	0	121,705	124,526	136,663	51,663	-62.2%
1015240-523400	OTHER CONTRACTUAL SERVICES	6,631	26,189	41,318	0	0	3,000	0.0%
1015240-524000	TRAVEL & PER DIEM	3,810	3,553	5,658	0	6,000	6,000	0.0%
1015240-524100	COMMUNICATIONS	6,714	6,799	7,670	8,000	8,208	9,552	16.4%
1015240-524200	FREIGHT & POSTAGE	0	27	0	0	100	100	0.0%
1015240-524400	RENTAL & LEASES	6,350	6,228	5,930	2,769	10,680	10,680	0.0%
1015240-524500	INSURANCE	67,284	67,284	67,284	61,677	67,295	72,295	7.4%
1015240-524600	REPAIR & MAINTENANCE	0	0	0	1,235	2,000	2,000	0.0%
1015240-524605	REPAIR & MAINT - VEHICLES	5,228	2,980	4,720	4,630	5,132	6,240	21.6%
1015240-524615	REPAIR & MAINT - EQUIPMENT	1,276	35	0	0	0	0	0.0%
1015240-524700	PRINTING AND BINDING	330	347	344	130	400	400	0.0%
1015240-524900	OTHER CHGS & OBLIGATIONS	17,451	24,033	31,281	29,006	34,154	0	-100.0%
1015240-524910	OTHER CHGS - ADMINISTRATIVE	213,468	148,092	154,944	267,509	291,836	305,066	4.5%
1015240-524915	OTHER CHGS - SAFETY	0	0	0	0	1,890	1,890	0.0%
1015240-524935	OTHER CHGS - PAYMENT PROCESS	0	0	0	0	0	27,504	0.0%
1015240-525100	OFFICE SUPPLIES	12,026	5,690	3,296	3,098	6,000	6,000	0.0%
1015240-525200	OPERATING SUPPLIES	36,180	61,414	70,354	5,003	5,340	4,240	-20.6%
1015240-525205	OPER SUPPLIES - FUEL	6,270	6,227	6,472	6,700	8,040	8,040	0.0%
1015240-525220	OPERATING SUPP - UNIFORMS	953	793	383	712	2,850	2,850	0.0%
1015240-525225	OPERATING SUPP - IT	0	0	0	93,028	117,974	98,722	-16.3%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
1015240-525400	MEMBERSHIPS AND PUBLICATIONS	1,045	1,893	792	2,106	4,860	4,860	0.0%
1015240-525500	TRAINING	5,335	2,441	8,959	4,173	14,400	16,400	13.9%
1015240-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	171,647	252,000	46.8%
1015240-525845	TRANSFERS OUT	61,555	0	0	0	0	0	0.0%
1015240-525855	TRANSFERS OUT-CIP	57,500	0	0	0	0	0	0.0%
1015240-606600	COMPUTER SOFTWARE & HARDWARE	1,807	0	0	0	0	0	0.0%
Department Total		1,827,758	1,754,198	2,277,156	2,137,337	2,657,597	2,785,098	4.8%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5810 TRANSFERS OUT								
1015810-525855	TRANSFERS OUT-CIP	168,949	82,223	22,117	9,000	31,973	52,500	64.2%
Department Total		168,949	82,223	22,117	9,000	31,973	52,500	64.2%
Grand Total		111,020	(425,256)	(3,652)	269,803	0	0	0.0%



GENERAL GOVERNMENT CAPITAL (300-301)

FINANCIAL SUMMARY

Fiscal Year 2020-21

Beginning Fund Balance - as of Sept. 30, 2019		\$ 14,950,587
Projected Revenues FY 2019-20		\$ 5,769,353
Projected Expenditures FY 2019-20		\$ 3,366,380
Net Increase/(Decrease) in Fund Balance		\$ 2,402,973
Expected Fund Balance as of Sept. 30, 2020		\$ 17,353,560
Add Fiscal Year 2020-21 Budgeted Revenues		
Transfer In General Fund Operations	3,325,530	
Transfer In Police Forfeiture Reserves	59,250	
Transfer In Police Impact Fee Reserves	65,000	
Transfer In Building Services	52,500	
		\$ 3,502,280
TOTAL AVAILABLE RESOURCES		\$ 20,855,840
Less Fiscal Year 2020-21 Budgeted Expenditures		
Capital Appropriated Expenditures	3,593,063	
		\$ 3,593,063
BUDGETED CASH FLOW		\$ (90,783)
Projected Fund Balance as of September 30, 2021		\$ 17,262,777

Items costing more than \$1,000 are classified as a capital expense.

**GENERAL GOVERNMENTAL FUNDS
FIVE YEAR CAPITAL IMPROVEMENTS SUMMARY**

General Government CIP Funding Sources

Trans from General Fund	3,325,530	4,937,650	4,170,390	4,233,140	4,233,140	20,899,850
Trans from Police Forfeiture Funds	59,250	22,500	22,500	22,500	22,500	149,250
Trans from Police Impact Fees	65,000					65,000
Trans from Asset Replacement	90,783					90,783
Unencumbered Balance CFWD	-	-	-	-	-	-
Total Funding	3,540,563	4,960,150	4,192,890	4,255,640	4,255,640	21,204,883

5 YEAR FLEET

DEPARTMENT	FY2021	FY2022	FY2023	FY2024	FY2025	5YR TOTAL
General Government	1,700	1,700	1,700	1,700	1,700	8,500
Fire Department	172,900	173,000	173,000	235,750	235,750	990,400
Public Works	83,350	83,350	83,350	83,350	83,350	416,750
Parks & Recreation	19,700	19,700	19,700	19,700	19,700	98,500
Police Department	360,500	368,200	370,600	370,600	370,600	1,840,500
Code Division	6,800	6,800	6,800	6,800	6,800	34,000
Fleet Grand Totals	644,950	652,750	655,150	717,900	717,900	3,388,650

5 YEAR INFRASTRUCTURE

DEPARTMENT	FY2021	FY2022	FY2023	FY2024	FY2025	5YR TOTAL
Information Technology	124,940	124,940	124,940	124,940	124,940	624,700
Fire Department	639,700	639,700	639,700	639,700	639,700	3,198,500
Public Works	1,711,080	3,345,600	2,578,340	2,578,340	2,578,340	12,791,700
Parks & Recreation	35,640	35,640	35,640	35,640	35,640	178,200
Police Department	168,720	161,020	158,620	158,620	158,620	805,600
Code Division	500	500	500	500	500	2,500
Infrastructure Totals	2,680,580	4,307,400	3,537,740	3,537,740	3,537,740	17,601,200
TOTAL 5 YEAR CIP	3,325,530	4,960,150	4,192,890	4,255,640	4,255,640	20,989,850

CIP ADD ONS

Capital Outlay Funding Requests:	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
PD - Fixed ALPR	59,250					59,250
PD - Undercover Vehicle	65,000					65,000
PW - Storage Building		285,000				285,000
Parks - Movie in Park Equipment	10,000					10,000
Parks - Light Tower	9,033					9,033
Parks - BOCCE Ct Lighting	2,350					2,350
Parks - Large Swing Shade Structures	35,400					35,400
Parks - Small Swing Shade Structures	16,000					16,000
Parks - Small Playground Shade Structures	18,000					18,000
Total Governmental CIP Add Ons	215,033	285,000	-	-	-	500,033

PROPOSED GENERAL CIP BUDGET	3,540,563	5,245,150	4,192,890	4,255,640	4,255,640	21,489,883
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Building Services CIP Funding Sources

Revenue						
Trans in from Building Fund	52,500	22,500	22,500	22,500	22,500	142,500
Appropriation						
Building Services - Fleet	52,500	22,500	22,500	22,500	22,500	142,500
Total FY21 Building Services Capital Funding	-	-	-	-	-	-

TOTAL GOVERNMENTAL CIP	3,593,063	5,267,650	4,215,390	4,278,140	4,278,140	21,632,383
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Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
300 CAPITAL PROJECTS								
0000 UNDEFINED								
Department Total		(6,438,271)	(10,509,590)	(4,563,205)	(6,139,905)	(8,731,772)	(3,593,063)	0.0%
5160 INFORMATION TECHNOLOGY								
Department Total		141,715	145,717	80,798	56,230	145,584	124,940	0.0%
5190 GENERAL GOVERNMENT								
Department Total		339,311	32,151	19,506	3,723	48,308	216,733	0.0%
5210 POLICE								
Department Total		186,421	668,523	230,431	415,657	421,270	529,220	0.0%
5220 FIRE & RESCUE								
Department Total		614,143	3,006,591	2,527,701	1,179,461	1,093,469	812,600	0.0%
5240 BUILDING SERVICES								
Department Total		61,499	0	111,703	8,849	31,973	52,500	0.0%
5290 CODE COMPLIANCE								
Department Total		0	0	0	0	7,300	7,300	0.0%
5410 STREETS & DRAINAGE								
Department Total		2,321,852	3,578,859	2,271,132	5,329,857	6,862,208	1,794,430	0.0%
5720 PARKS & RECREATION								
Department Total		2,728,116	331,873	218,568	288,725	121,660	55,340	0.0%
5810 TRANSFERS OUT								
Department Total		0	35,278	0	0	0	0	0.0%
Grand Total		(45,214)	(2,710,597)	896,633	1,142,597	0	0	0.0%

FUNDING
CAPITAL IMPROVEMENT PLAN - INFRASTRUCTURE AND OTHER
FIVE-YEAR PROGRAM (FY 2021 - FY 2025)

ITEM #	PROJ	INFORMATION TECHNOLOGY
1	16016	IT - Network Equip Replacement (75 switches)
2	16017	IT - SAN - Offsite Storage Devices
6	16021	IT - Replacement Virtual Host
7	16022	IT - Replacement Audio/Visual PTZ Cameras
8	18003	IT - City Wide Hardware Replacement Program
		IT Infrastructure & Other Total

FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL 5 YR
26,000	26,000	26,000	26,000	26,000	130,000
7,200	7,200	7,200	7,200	7,200	36,000
4,000	4,000	4,000	4,000	4,000	20,000
3,500	3,500	3,500	3,500	3,500	17,500
84,240	84,240	84,240	84,240	84,240	421,200
124,940	124,940	124,940	124,940	124,940	624,700

ITEM #	PROJ	FIRE RESCUE
1	16002	FD - Fire Fighting Equip. - Hose, nozzles, appliances
2	16003	FD - Mobile & Portable 800 Mhz radios - Fund In FY25
3	16004	FD - Medical Equipment - Airway, Trauma, Medical
4	16005	FD - Cardiac Monitors
5	16006	FD - Thermal Imaging Cameras
6	16007	FD - Chest Compression Devices
7	16010	FD - Hurst Tool/ Jaws of Life
8	16012	FD - Station Appliances
9	16013	FD - SCBA
10	16014	FD - FD Station 50
11	16015	FD - FD Station 51
		FD Infrastructure & Other Total

FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL 5 YR
8,000	8,000	8,000	8,000	8,000	40,000
5,400	5,400	5,400	5,400	5,400	27,000
5,000	5,000	5,000	5,000	5,000	25,000
24,000	24,000	24,000	24,000	24,000	120,000
4,500	4,500	4,500	4,500	4,500	22,500
9,100	9,100	9,100	9,100	9,100	45,500
10,500	10,500	10,500	10,500	10,500	52,500
1,000	1,000	1,000	1,000	1,000	5,000
12,200	12,200	12,200	12,200	12,200	61,000
560,000	560,000	560,000	560,000	560,000	2,800,000
-	-	-	-	-	-
639,700	639,700	639,700	639,700	639,700	3,198,500

FUNDING
CAPITAL IMPROVEMENT PLAN - INFRASTRUCTURE AND OTHER
FIVE-YEAR PROGRAM (FY 2021 - FY 2025)

ITEM #	PROJ	PUBLIC WORKS
1	16023	PW - West Winterberry Bridge Rehabilitation-Design
2	16024	PW - Annual Bridge Rehabilitation Project
3	16025	PW - Bridge Replacement- W. Winterberry Bridge
4	16027	PW - Citywide Drainage Improvement Projects
5	16028	PW - Master Plan Drainage Project - Citywide
6	16030	PW - Shared Use Pathway - Design (3 remaining)
7	16031	PW - Street Resurfacing - Citywide
8	16035	PW - Bike Paths -Design & Construction (5 remaining)
9	20004	PW - Swale & Stormwater Improvements
		Public Works Infrastructure & Other Total

FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL 5 YR
-	-	-	-		-
300,000	300,000	300,000	300,000	300,000	1,500,000
-	767,260	-	-		767,260
302,000	302,000	302,000	302,000	302,000	1,510,000
195,000	295,000	295,000	295,000	295,000	1,375,000
90,000	90,000	90,000	90,000	90,000	450,000
500,000	1,267,260	1,267,260	1,267,260	1,267,260	5,569,040
224,080	224,080	224,080	224,080	224,080	1,120,400
100,000	100,000	100,000	100,000	100,000	500,000
1,711,080	3,345,600	2,578,340	2,578,340	2,578,340	12,791,700

ITEM #	PROJ	PARKS & RECREATION
1	16080	REC - Re-Pavement Winterberry Parking Lots (2)
2	16081	REC - Re-Seal & Re-Stripe Racquet Center Parking Lot
3	16087	REC - Park Fencing
4	16088	REC - Re-Seal & Re-Stripe Mackle Park Parking Lot
5	17009	REC - Park Improvements - Racquet Center
6	18060	REC - Park Improvements - Mackle
7	20005	REC - Park Improvements - Winterberry
8	20006	REC - Park Improvements - Leigh Plummer
9	20007	REC - Park Improvements - Veterans Community Park
10	20008	REC - Park Improvements - Tommy Barfield Park
11	20009	REC - Park Improvements - Jane Hittler
		Parks & Rec. Infrastructure & Other Total

FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL 5 YR
4,000	4,000	4,000	4,000	4,000	20,000
4,000	4,000	4,000	4,000	4,000	20,000
2,000	2,000	2,000	2,000	2,000	10,000
7,000	7,000	7,000	7,000	7,000	35,000
3,800	3,800	3,800	3,800	3,800	19,000
6,840	6,840	6,840	6,840	6,840	34,200
2,000	2,000	2,000	2,000	2,000	10,000
1,000	1,000	1,000	1,000	1,000	5,000
2,000	2,000	2,000	2,000	2,000	10,000
2,000	2,000	2,000	2,000	2,000	10,000
1,000	1,000	1,000	1,000	1,000	5,000
35,640	35,640	35,640	35,640	35,640	178,200

FUNDING
CAPITAL IMPROVEMENT PLAN - INFRASTRUCTURE AND OTHER
FIVE-YEAR PROGRAM (FY 2021 - FY 2025)

ITEM #	PROJ	POLICE DEPARTMENT
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Traffic Safety / Traffic Control Devices

1	16068	PD - Laser (Traffic Enforcement & Crash Investigation)
2	16070	PD - Radar
3	16072	PD - Traffic / Message Trailer Replacement (2)

FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL 5 YR
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1,000	1,000	1,000	1,000	1,000	5,000
4,500	4,500	4,500	4,500	4,500	22,500
3,400	3,400	3,400	3,400	3,400	17,000

Building / Facilities Maintenance

4	16055	PD - HVAC Software Replacement
5	16073	PD - Re-Paving Parking Lot
6	16074	PD - Radio Tower Refurbishment
7	16075	PD - Interior Re-Paint
8	16076	PD - Exterior Re-Paint
9	16077	PD - Elevator Overhaul
10	16078	PD - Roof
11	16079	PD - Generator Overhaul (Building)

1,000	1,000	1,000	1,000	1,000	5,000
1,000	1,000	1,000	1,000	1,000	5,000
4,000	4,000	4,000	4,000	4,000	20,000
1,000	1,000	1,000	1,000	1,000	5,000
1,000	1,000	1,000	1,000	1,000	5,000
1,000	1,000	1,000	1,000	1,000	5,000
1,000	1,000	1,000	1,000	1,000	5,000
5,000	5,000	5,000	5,000	5,000	25,000

Communications (Radios, Satellite, Phone, ETC)

12	16040	PD - 800 MHz Mobile Radio
13	16041	PD - 800 MHz Portable Radios
14	16042	PD - City-Wide VHF Replacement Program (2023)

16,000	16,000	16,000	16,000	16,000	80,000
27,000	27,000	27,000	27,000	27,000	135,000
15,000	15,000	15,000	15,000	15,000	75,000

Automated External Defibrillator

15	16043	PD - AED
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8,100	8,100	8,100	8,100	8,100	40,500
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IT (Hardware & Software)

16	16049	PD - B/W Laser Printer - Network
17	16050	PD - Color Laser Printer - Network
18	16051	PD - Specialized Software
19	16052	PD - Desktops Computers
20	16054	PD - Forensic Computer (FRED)
21	16056	PD - Laptops PD

320	320	320	320	320	1,600
1,250	1,250	1,250	1,250	1,250	6,250
10,000	10,000	10,000	10,000	10,000	50,000
5,850	5,850	5,850	5,850	5,850	29,250
2,500	2,500	2,500	2,500	2,500	12,500
10,000	10,000	10,000	10,000	10,000	50,000

FUNDING
CAPITAL IMPROVEMENT PLAN - INFRASTRUCTURE AND OTHER
FIVE-YEAR PROGRAM (FY 2021 - FY 2025)

Officer Safety Equipment

22	16063	PD - Night Vision
24	16066	PD - Taser Replacement Program

2,550	2,800	2,800	2,800	2,800	13,750
8,000	8,000	8,000	8,000	8,000	40,000

Evidence Security / Investigations

25	16059	PD - Evidence Vault / Vented
26	16061	PD - Video Cameras - Patrol & Investigations Equipment
27	16065	PD - Surveillance Transmitter / Receiver
28	16067	PD - Evidence Storage Cage (Cage, Lights, Security System)

1,000	1,000	1,000	1,000	1,000	5,000
1,200	1,200	1,200	1,200	1,200	6,000
1,000	1,000	1,000	1,000	1,000	5,000
11,850	1,500	1,500	1,500	1,500	17,850

Livescan Fingerprint Scanner

29	16060	PD - Live Scan Finger Print System
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1,000	3,400	1,000	1,000	1,000	7,400
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Vehicle Enhancements

30	16069	PD - Vehicle Video System
31	16039	PD - Thermal Image Unit for Boat
32	16071	PD - Thermal Image Unit (Supervisor Vehicle)
Police Dept Infrastructure & Other Total		

15,000	15,000	15,000	15,000	15,000	75,000
2,000	2,000	2,000	2,000	2,000	10,000
3,200	3,200	3,200	3,200	3,200	16,000
168,720	161,020	158,620	158,620	158,620	805,600

ITEM #	PROJ	CODE DIVISION
1	16057	CODE - Laptops

FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL 5 YR
500	500	500	500	500	2,500

FUNDING
CAPITAL IMPROVEMENT PLAN - FLEET
FIVE-YEAR PROGRAM (FY 2021 - FY 2025)

ITEM #	PROJ	GENERAL GOVERNMENT
1	16115	GG - City Hall Sedans
		General Government Sub Total

FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL 5 YR
1,700	1,700	1,700	1,700	1,700	8,500
1,700	1,700	1,700	1,700	1,700	8,500

ITEM #	PROJ	FIRE RESCUE
1	16090	FD - Brush truck replacement
2	16091	FD - Kubota ATV replacement
3	16092	FD - Staff vehicle replacement
4	16093	FD - Ladder Truck
5	16094	FD - Support / Hazmat vehicle replacement
6	16095	FD - Engines /Squad (4)
7	16096	FD - Rescue Boat
		FD Fleet Total

FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL 5 YR
7,000	7,000	7,000	7,000	7,000	35,000
2,200	2,200	2,200	2,200	2,200	11,000
52,400	52,500	52,500	43,250	43,250	243,900
LEASE	LEASE	LEASE	LEASE	LEASE	-
7,300	7,300	7,300	7,300	7,300	36,500
77,000	77,000	77,000	149,000	149,000	529,000
27,000	27,000	27,000	27,000	27,000	135,000
172,900	173,000	173,000	235,750	235,750	990,400

ITEM #	PROJ	PUBLIC WORKS
1	16097	PW - Public Works Vehicle - Light Duty Pickup
2	16098	PW - Public Works Vehicle - Heavy Duty Pickup
3	16099	PW - Public Works Vehicle - Water Truck
5	16101	PW - Public Works Equipment - Vactor
7	16103	PW - Public Works Equipment - Loader
8	16104	PW - Public Works Equipment - Boat
9	20003	PW - Public Works Equipment - Excavator
		Public Works Fleet Total

FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL 5 YR
6,800	6,800	6,800	6,800	6,800	34,000
30,000	30,000	30,000	30,000	30,000	150,000
34,550	34,550	34,550	34,550	34,550	172,750
LEASE	LEASE	LEASE	LEASE	LEASE	-
3,500	3,500	3,500	3,500	3,500	17,500
5,000	5,000	5,000	5,000	5,000	25,000
3,500	3,500	3,500	3,500	3,500	17,500
83,350	83,350	83,350	83,350	83,350	416,750

FUNDING
CAPITAL IMPROVEMENT PLAN - FLEET
FIVE-YEAR PROGRAM (FY 2021 - FY 2025)

ITEM #	PROJ	PARKS & RECREATION
1	16113	REC-Vehicle Replacement-15 Passenger Van
2	16114	REC-Vehicle Replacement-Staff vehicles
3	17050	REC - Mowers
4	17051	REC- Ground Master
		Parks & Rec. Fleet Total

FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL 5 YR
3,800	3,800	3,800	3,800	3,800	19,000
3,500	3,500	3,500	3,500	3,500	17,500
2,400	2,400	2,400	2,400	2,400	12,000
10,000	10,000	10,000	10,000	10,000	50,000
19,700	19,700	19,700	19,700	19,700	98,500

ITEM #	PROJ	POLICE
1	16107	PD - Vehicles
2	16109	PD - Polaris
3	16110	PD - PWC
4	16111	PD - Harley
5	16112	PD - Boat
		Boat #1 Replacement
		Boat #2 Replacement
		Outboard Engines
		Police Dept Fleet Total

FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL 5 YR
300,000	300,000	300,000	300,000	300,000	1,500,000
3,900	3,900	3,900	3,900	3,900	19,500
1,000	1,000	1,000	1,000	1,000	5,000
2,100	2,100	2,100	2,100	2,100	10,500
27,900	27,900	27,900	27,900	27,900	139,500
600	8,300	10,700	10,700	10,700	41,000
25,000	25,000	25,000	25,000	25,000	125,000
360,500	368,200	370,600	370,600	370,600	1,840,500

ITEM #	PROJ	CODE DIVISION
1	16106	Vehicles

FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL 5 YR
6,800	6,800	6,800	6,800	6,800	34,000



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
301 ASSET REPLACEMENT								
3010000-361100	INTEREST	(33,608)	(49,689)	(197,493)	(21,557)	0	0	0.0%
3010000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(25,390)	(90,783)	257.6%
3015810-525855	TRANSFERS OUT-CIP	552,060	455,196	0	25,390	25,390	90,783	257.6%
Department Total		518,452	405,507	(197,493)	3,833	0	0	0.0%
Grand Total		518,452	405,507	(197,493)	3,833	0	0	0.0%



City of Marco Island

One Cent Sales Tax Capital Projects

On November 6, 2018, Collier County voters approved a 1.0% local governmental infrastructure surtax on transactions in Collier County. This surtax began January 1, 2019 and will end either at the end of seven years, December 31, 2026, or the year that \$490 million has been collected, whichever happens first. The referendum reads as follows:

To enhance safety, mobility, and hurricane preparedness in Collier County and its cities by constructing, repairing, and maintaining roads, bridges, signals, sidewalks, parks, evacuation shelters, governmental, and emergency services facilities; acquire land and support construction for workforce housing and career and technical training, veterans' nursing home and expand mental health facilities; shall the County levy a one-cent sales surtax beginning January 1, 2019, and automatically ending December 31, 2025, with oversight by citizen committee.

The proceeds will be shared between Collier County, Marco Island, Everglades City and Naples according to a statutory formula. The City of Marco Island's share is estimated at \$22.4 million.

Based on referendum language, City staff identified specific projects as high priority in order to maintain the current level of service and meet the City's overall goal and vision.



ONE CENT FUND (302)
FINANCIAL SUMMARY
Fiscal Year 2020-21

Beginning Fund Balance - as of Sept. 30, 2019		\$	2,646,956
Projected Revenues FY 2019-20		\$	3,500,000
Projected Expenditures FY 2019-20		\$	594,951
Net Increase/(Decrease) in Fund Balance		\$	2,905,049
Expected Fund Balance as of Sept. 30, 2020		\$	5,552,005
Add Fiscal Year 2020-21 Budgeted Revenues			
Taxes	3,000,000		
Fines & Other Revenue	-		
Transfers In	-	\$	3,000,000
TOTAL AVAILABLE RESOURCES		\$	8,552,005
Contingency	3,000,000		
Less Fiscal Year 2020-21 Budgeted Expenditures		\$	3,000,000
BUDGETED CASH FLOW		\$	-
Projected Fund Balance as of September 30, 2021		\$	5,552,005

On May 17, 2019, in the capital budget workshop, the following plan was presented to City Council with projects to begin in FY 2019-20 and continue through FY 2025-26. The plan has been updated and a summary of the entirety of projects is depicted on the following page.

**Infrastructure Sales Surtax
Capital Improvement Plan FY 2019 - 2026**

	2019	2020	2021	2022	2023	2024	2025	2026
Balance Brought Forward	-	2,646,956	5,446,956	348,917	518,917	188,917	158,917	78,917
Revenue*	2,646,956	2,800,000	3,000,000	3,200,000	3,200,000	3,200,000	3,200,000	800,000
Total 1 Cent Sales Tax Available	2,646,956	5,446,956	8,446,956	3,548,917	3,718,917	3,388,917	3,358,917	878,917
Fire Station 50 HMGP**			1,284,101					
Fire Station 50 Note***			8,000,000					
Veterans Park Note			4,000,000					
Total Revenues and Other Financing Sources	2,646,956	5,446,956	21,731,057	3,548,917	3,718,917	3,388,917	3,358,917	878,917
Olde Marco Parking							400,000	
Fire Station 50**			11,782,140					
Veterans Park			7,000,000					
Veterans Park Note				880,000	880,000	880,000	880,000	880,000
Durnford Way			600,000					
Street Resurfacing			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Herb Savage Way				150,000				
Muspa Way					700,000			
Wells Sawyer Way						350,000		
Stormwater Projects			1,000,000	1,000,000	950,000	1,000,000	1,000,000	
Balance, Net of Infrastructure Expenditures	2,646,956	5,446,956	348,917	518,917	188,917	158,917	78,917	(1,083)

*The 2019 revenue amount reflects the actual amount recognized. The remaining years represent projections based on fiscal 2019 and fiscal 2020, as adjusted for the effects of COVID:

**The estimated federal share of the Hazard Mitigation Grant Program (HMGP) has been revised downward from the original estimate of \$1,500,000.

***The Fire Station 50 Note is to be repaid from the ongoing annual allocation of \$560,000 to the "pay go" capital plan for the replacement of Station 50.



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
302 ONE-CENT SALES TAX FUND								
0000 UNDEFINED								
3020000-312600	ONE-CENT DISCRETIONARY INFRAST	0	0	0	(3,405,659)	0	(3,000,000)	0.0%
3020000-335185	STATE REVENUE ONE CENT TAX	0	0	(2,646,956)	0	0	0	0.0%
Department Total		0	0	(2,646,956)	(3,405,659)	0	(3,000,000)	0.0%
5190 GENERAL GOVERNMENT								
3025190-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	0	3,000,000	0.0%
Department Total		0	0	0	0	0	3,000,000	0.0%
Grand Total		0	0	(2,646,956)	(3,405,659)	0	0	0.0%

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City of Marco Island

CONSOLIDATED DEBT SUMMARY

DEBT FUNDS REVENUES

Ad Valorem Taxes - Veterans Community Park	-
Transfer In from General Fund	289,358
Transfer In from Water & Sewer Fund	62,432
Use of Reserves	400,000
Total General Debt Revenue	751,790
Utility Rate Base	8,397,129
S.A.D. Reserves	4,354,669
Total Water & Sewer Debt Revenue	12,751,798

TOTAL DEBT REVENUES	13,503,588
----------------------------	-------------------

DEBT FUNDS EXPENDITURES

<u>General Debt</u>	
2015 SunTrust Bank Note - Smokehouse Bay Bridge	482,246
2016 Lease - Public Works Gradall	30,603
2018 Lease - Public Works Vac Truck	70,557
2019 Lease - FD Ladder Truck	101,586
2019 Lease - FD Engine	66,798
Sub - Total	751,790

<u>Water & Sewer Debt</u>	
2006 Series, Utility Revenue Note	468,508
2011 SRF Drinking Water	347,927
2011 Utility Revenue (Partial Refunding) Loan	3,672,210
2013 Series Rev Bonds	879,550
2016 Series, Utility System Refunding Revenue Bonds	1,633,169
2020 Series Refunding - portion of 2013 Rev Bonds	1,395,765
Various S.A.D. Debt	4,354,669
Sub - Total	12,751,798

TOTAL DEBT EXPENDITURES	13,503,588
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City of Marco Island

GENERAL DEBT SERVICE FUND SUMMARY

Debt Service Fund Revenues:

Transfer from General Fund	289,358
Transfer from Water & Sewer Fund	62,432
Use of Unassigned Fund Balance (Fund 201)	400,000

TOTAL REVENUES	\$	751,790
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Debt Service Expenditures:

2015 SunTrust Bank Note - Smokehouse Bay Bridge		
Principal	380,000	
Interest	100,246	
Expenses	2,000	482,246
2016 SunTrust Bank Note - Public Works Gradall		
Principal	30,154	
Interest	449	30,603
2018 PNC Lease - Public Works Vacuum Truck		
Principal	66,008	
Interest	4,549	70,557
2019 PNC Lease - FD Ladder Truck		
Principal	67,203	
Interest	34,383	101,586
2019 PNC Lease - FD Engine Truck		
Principal	45,858	
Interest	20,940	66,798

TOTAL DEBT EXPENDITURES	\$	751,790
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Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
201 GO BONDS								
2010000-311000	AD VALOREM TAXES	(792,150)	(792,447)	(795,114)	(805,569)	(794,734)	0	-100.0%
2010000-311200	DELINQUENT AD VALOREM TAXES	(112)	(228)	(663)	(173)	0	0	0.0%
2010000-361100	INTEREST	(3,684)	(5,391)	(21,863)	(3,986)	0	0	0.0%
2010000-369900	OTHER MISCELLANEOUS	(1)	0	0	0	0	0	0.0%
2010000-381000	INTERFUND TRANSFERS IN	(4,237)	0	0	0	0	0	0.0%
2010000-381010	TRANSFERS IN - GENERAL FUND	(414,864)	(415,956)	(422,748)	(388,245)	(423,543)	(19,814)	-95.3%
2010000-381030	TRANSFERS IN - WTR & SWR FD	(61,992)	(62,148)	(62,856)	(57,739)	(62,989)	(62,432)	-0.9%
2010000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	0	(400,000)	0.0%
2015170-710000	PRINCIPAL	1,100,000	1,120,000	1,140,000	1,160,000	1,160,000	380,000	-67.2%
2015170-720000	INTEREST	174,292	156,319	137,978	115,020	119,266	100,246	-15.9%
2015170-730000	OTHER DEBT COST	110	81	77	73	2,000	2,000	0.0%
Department Total		(2,639)	230	(25,190)	19,383	0	0	0.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
202 CAPITAL LEASE								
2020000-361100	INTEREST	(414)	(612)	(2,428)	0	0	0	0.0%
2020000-381000	INTERFUND TRANSFER IN	(337,484)	(344,256)	(383,613)	(247,082)	(269,544)	(269,544)	0.0%
2025170-710000	PRINCIPAL	369,583	329,753	304,753	169,982	202,261	209,223	3.4%
2025170-720000	INTEREST	18,959	15,192	78,857	64,281	67,283	60,321	-10.3%
Department Total		50,645	77	(2,431)	(12,819)	0	0	0.0%
Grand Total		48,006	306	(27,622)	6,563	0	0	0.0%



City of Marco Island

Water/Sewer Fund Debt Service Summary

Revenues for Debt Service:

Utility Rate Base	\$ 8,397,129
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TOTAL REVENUES	\$ 8,397,129
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Debt Service Expenditures:

DEBT SECURED BY SENIOR UTILITY RATE BASE:
--

2006 Series, Utility Revenue Note

Principal	399,683	
Interest	68,825	468,508

2011 Utility Revenue (Partial Refunding) Loan

Principal	3,492,638	
Interest	179,572	3,672,210

2016 Series, Utility System Refunding Revenue Bonds

Principal	-	
Interest	1,633,169	1,633,169

2020 Series Refunding - portion of 2013 Rev Bonds

Principal	270,000	
Interest	1,121,215	
Other Debt Cost	4,550	1,395,765

2013 Series Rev Bonds

Principal	430,000	
Interest	449,550	879,550

DEBT SECURED BY JUNIOR PLEDGE ON RATE BASE:
--

2011 SRF DRINKING WATER

Principal	261,651	
Interest	86,276	347,927

TOTAL DEBT SERVICE EXPENDITURES	\$ 8,397,129
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Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
420 WATER AND SEWER DEBT								
4200000-361100	INTEREST	(42,060)	(21,433)	(36,300)	52,864	0	0	0.0%
4200000-361400	GAIN OR LOSS ON INVESTMENT	72,533	185,548	72,611	63,947	0	0	0.0%
4200000-381000	INTERFUND TRANSFER IN	(16,827,512)	(10,653,060)	(10,730,412)	(9,900,748)	(10,800,826)	(8,397,129)	-22.3%
4200000-384000	DEBT PROCEEDS	0	0	0	(129,288)	(129,288)	0	-100.0%
4205360-710000	PRINCIPAL	10,504,311	5,266,499	5,425,569	5,709,909	5,709,910	4,853,972	-15.0%
4205360-720000	INTEREST	5,242,171	5,459,937	5,300,199	2,589,286	5,086,366	3,538,607	-30.4%
4205360-730000	OTHER DEBT COST	221,550	4,550	4,550	128,252	133,838	4,550	-96.6%
4205360-799999	DEBT SERVICE OFFSET	(10,504,311)	(5,266,499)	(5,425,569)	(5,709,909)	0	0	0.0%
Department Total		(11,333,318)	(5,024,458)	(5,389,352)	(7,195,687)	0	0	0.0%
Grand Total		(11,333,318)	(5,024,458)	(5,389,352)	(7,195,687)	0	0	0.0%

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City of Marco Island

MARCO ISLAND UTILITIES DISCUSSION

In November 2003, the City achieved a long-term objective with the acquisition of the local water and wastewater operations from a private provider. Prior to that date, the City's utility fund was used to account for the wastewater distribution system serving approximately 1,200 accounts with central sewer on the island. Wastewater treatment was handled by Florida Water Services under contract. The City issued \$101 million in utility revenue bonds to purchase utility operations on Marco Island and at an adjacent area of unincorporated Collier County known as Marco Shores. Currently approximately 10,000 utility accounts are served. The cost of the utility acquisition was approximately \$85 million with additional funds raised to begin the upgrading of a neglected utility infrastructure. In March 2010 the City issued \$58 million in utility revenue bonds to fund and refund capital improvements on the City's utility investment. Additional funds for capital investment are provided through monthly revenue deposits to a capital reserve account and a renewal, replacement, and improvement account as required by bond covenants. The following are descriptions of each cost center that makes up the Water and Sewer Utility Enterprise.

NORTH WATER TREATMENT PLANT (5331)

- The North Water Treatment Plant (NWTP) is managed and maintained by 9 team members and has a permitted capacity of 6.67 million gallons per day (MGD). The source water for the NWTP is raw surface water, which uses the lime softening treatment process to remove organics and reduce the water's hardness. This process causes the bicarbonate in the water to precipitate and settle out, thus reducing the level of hardness leaving the NWTP. For disinfection purposes, the water is then treated with sodium hypochlorite and ammonia to form chloramines, which is then filtered with a low-pressure, hollow-fiber membrane system. Although the NWTP treats approximately 75% of the City's potable water, only 33% enters the distribution system at the NWTP. Typically, 3-MGD of the finished lime-softened water is pumped to the South Water Treatment Plant (SWTP), where it is blended with the SWTP's finished water and sent out into the water distribution system from the SWTP.

SOUTH WATER TREATMENT PLANT (5332)

- The South Water Treatment Plant (SWTP) is managed and maintained by 7 team members and has a permitted treatment capacity of 6.0-MGD. The source water for the SWTP is raw brackish water that is withdrawn from 18 brackish water wells located on the Island. To produce 6.0 mgd of potable water, the plant needs between 8-MGD of raw water. Brackish water is roughly filtered to remove sand and treated with a scale inhibitor and sulfuric acid to reduce the pH. The raw water then goes through six (6) polishing filters to remove very fine materials and is then pumped to a high pressure pump and sent to one (or all) of the six (6) dual stage reverse osmosis membrane trains. The reject water is pumped to the City's treatment facilities located

on Elkcam Circle for injection into the City's deep injection wells (3,200 ft). The permeate from the membranes is treated with sodium hypochlorite and ammonia to form chloramines and then contacted with air in one of two (2) degasifiers to remove hydrogen sulfide. The water is then sent to the storage tanks and the off-gas from the degasifiers goes to a scrubber to remove the hydrogen sulfide from the air before it is vented into the atmosphere.

MARCO ISLAND SEWER PLANT (5351)

- The Reclaim Water Production Facility (RWPF) is managed and maintained by 8 team members and has a permitted treatment capacity of 4.92-MGD. The RWPF is a Modified Ludzack-Ettinger (MLE) Process. The MLE process is a Biological Nutrient Removal (BNR) configuration, which has an anoxic stage followed by an aerobic stage. The plant has three parallel in-channel rotary drum screens to remove solids and three compactors before the solids are moved to a dumpsters for disposal. The influent is then sent to equalization (EQ) storage tanks (4 - 500,000 gal tanks). EQ storage tanks provide peak flow storage and flow equalization, which reduces plant capacity requirements. Raw, screened sewage is pumped out of the EQ storage tanks which feed two (2) biological treatment tanks. The water from the biological treatment is sent to 5-Zenon membrane trains for filtration and then to 2-chlorine contact chambers. Reuse water that does not meet specifications, is rejected or any excess reuse water is sent to 2-deep injection wells. The reuse water is stored in 2-500,000 gallon storage tanks prior to entering the reuse distribution system. The sludge from the wastewater treatment process is thickened to 20% solids and sent to landfill.

COLLECTIONS AND DISTRIBUTIONS (5361)

- The C&D team has 20 team members and is responsible for everything in the ground: potable water mains, raw water mains, sewer mains and reuse water mains. Along with the responsibility of maintaining and repairing that infrastructure, this is the team that flushes the drinking water system to maintain disinfection residuals, exercises the City's 1600 valves and replaces consumer meters, as required. Other responsibilities include: maintenance of 270 miles of potable water mains, 40 miles of raw water mains, 290 miles of sewer mains, 40 miles of reuse mains, 1900 system valves, 10 back flows devices, and 2,127 manholes.

OPERATION MAINTENANCE (5362)

- Operations Maintenance has 13 team members and is responsible for oversees the maintenance of the equipment for 5 treatment facilities, 105 lift stations, 15 groundwater wells, 7 ASR Wells and the W&S Department's SCADA/communication systems. Operation Maintenance responsibilities include: 1 source water facility, 2 drinking water plants, 105 sanitary sewer pumping stations, 18 groundwater wells and 7 aquifer storage and recovery wells.

ADMINISTRATION (5363)

- Water and Sewer Administration is made up by 6 team members and performs both short-term and long-term planning for the City's drinking water and sanitary sewer needs. The Administration team provides the support staff for the other 6 water and sewer cost centers manages the Department's \$35M 5-yr Capital Improvement Program.

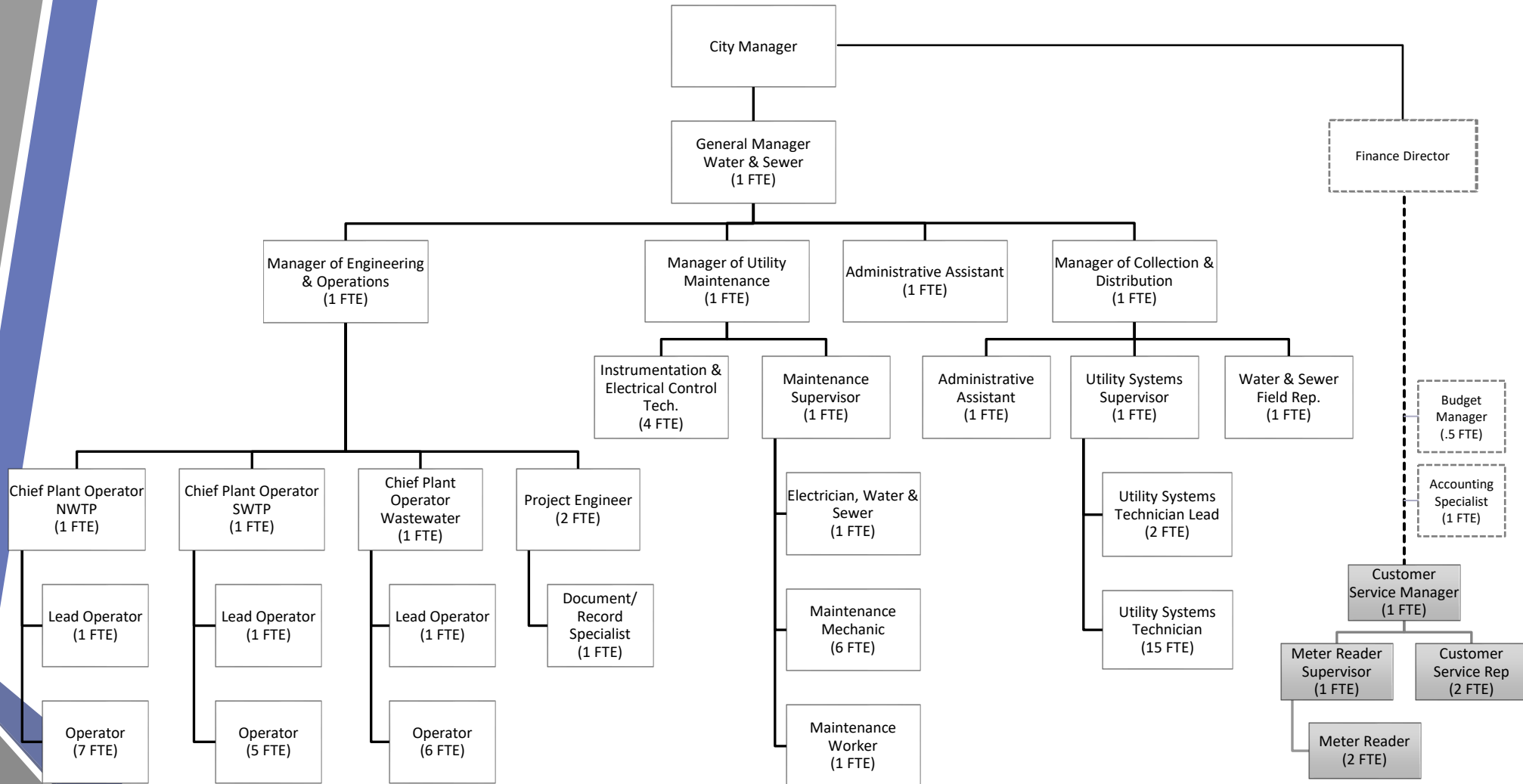
FINANCIAL SERVICES (5364)

- Customer Service takes in all payments for the Waste Water Utility and Miscellaneous Receipts for the General Government. This department has 7.5 team members that of which 1.5 FTEs are within the finance department. This department manages the utility billing system and is responsible for all utility meter reads and billings.



Water and Sewer

Organization Chart



*Budget Manager
.5 funded by
Finance Department

Water/Sewer Fund Summary

REVENUES:	OPERATIONS	CAPITAL & IMPACT-(Note1)	DEBT - (Note 2)	SEWER ASSESSMENT DISTRICT & DEBT (Note 3)	TOTAL WATER & SEWER FUND
Marco Island:					
Marco Island Water	17,500,000	-	-	-	17,500,000
Marco Island Sewer	9,191,000	-	-	-	9,191,000
Billing & Collections Fees	-				
Marco Shores:					
Marco Shores Water	-	-	-	-	-
Marco Shores Sewer	190,000	-	-	-	190,000
Billing & Collections Fees	-				
Other Revenues:					
Re-Use Water Sales	796,076	-	-	-	796,076
Other Revenues	2,799,500	-	-	-	2,799,500
Interest	140,000	-	-	-	140,000
OPERATING REVENUES	30,616,576	-	-	-	30,616,576
UTILITY SURCHARGES					
2% Utility Surcharge - STRP Reduction	-	-	-	-	-
Utility Surcharge Revenue	-	-	-	-	-
OTHER REVENUES					
Sewer Capital Assessments	-	-	-	-	-
Water Impact Fees	-	-	-	-	-
Sewer Impact Fees	-	-	-	-	-
Other Revenues	-	907,000	-	-	907,000
Use of Reserves	-	-	-	4,462,499	4,462,499
Transfers	-	7,309,000	8,397,129	-	15,706,129
CAPITAL AND OTHER REVENUES	-	8,216,000	8,397,129	4,462,499	21,075,628
TOTAL REVENUES:	\$ 30,616,576	\$ 8,216,000	\$ 8,397,129	\$ 4,462,499	\$ 51,692,204
EXPENDITURES:					
Marco Island North Water Plant	2,570,892	-	-	-	2,570,892
Marco Island South Water Plant	1,718,776	-	-	-	1,718,776
Marco Island Sewer	2,160,008	-	-	-	2,160,008
Marco Shores Sewer	-	-	-	-	-
Collection & Distribution	2,361,571	-	-	-	2,361,571
Operations Maintenance	1,562,108	-	-	-	1,562,108
Administration	3,574,035	-	-	-	3,574,035
Financial Services	900,625	-	-	-	900,625
Sewer Assessment Funds	-	-	-	107,830	-
Transfers out - Capital	7,309,000	-	-	-	7,309,000
Transfers out - Debt	8,397,129	-	-	-	8,397,129
TOTAL OPERATING EXPENDITURES:	30,554,144	-	-	107,830	30,661,974
Debt Service: Utility Revenue Bonds (Rate Base)& Impact	-	-	8,397,129	-	8,397,129
TOTAL DEBT EXPENDITURES:	-	-	8,397,129	-	8,397,129
Capital Projects	-	5,276,000	-	-	5,276,000
Renewal & Replacement & Improvement Fund	-	2,940,000	-	-	2,940,000
Capital Reserve Fund	-	-	-	-	-
Contribution to Reserves	-	-	-	-	-
Sewer Assessment Debt	-	-	-	4,354,669	4,354,669
Transfers out - Debt & Other	62,432	-	-	-	62,432
TOTAL OTHER EXPENDITURES:	62,432	8,216,000	-	4,354,669	12,633,101
TOTAL CAPITAL RESERVES AND OTHER	62,432	8,216,000	8,397,129	4,354,669	21,030,230
TOTAL EXPENDITURES:	\$ 30,616,576	\$ 8,216,000	\$ 8,397,129	\$ 4,462,499	\$ 51,692,204

Note 1 -Capital Projects are detailed under Water & Sewer CIP Tab.

Note 2 - Operating Debt is detailed under Debt Service Fund Tab.

Note 3 - SAD Capital Projects & SAD debt is detailed under Water & Sewer CIP/SAC



WATER SEWER FUND (400)
FINANCIAL SUMMARY
Fiscal Year 2020-21

Beginning Unassigned Fund Balance - as of Sept. 30, 2019	\$	4,693,718
Projected Revenues FY 2019-20		32,662,722
Projected Expenditures FY 2019-20		29,920,920
Net Increase/(Decrease) in Fund Balance		<u>2,741,801</u>
Expected Unassigned Fund Balance as of Sept. 30, 2020	\$	7,435,519
Add Fiscal Year 2020-21 Budgeted Revenues		
Charges for Services	30,423,576	
Fines & Other Revenue	193,000	
Transfers In	-	
		<u>30,616,576</u>
TOTAL AVAILABLE RESOURCES	\$	38,052,095
Less Fiscal Year 2020-21 Budgeted Expenditures		
-5331 - North Plant Total	2,570,892	
-5332 - South Plant Total	1,718,776	
-5351 - Marco Island Sewer Plant Total	2,160,008	
-5352 - Marco Shores Sewer Plant Total	-	
-5361 - Collections & Distribution Total	2,361,571	
-5362 - Operation Maintenance Total	1,562,108	
-5363 - Administration Total	15,860,668	
-5364 - Financial Services Total	900,625	
-5810- Transfers Out	3,481,928	
		<u>30,616,576</u>
BUDGETED CASH FLOW		<u>-</u>
Projected Unassigned Fund Balance as of September 30, 2021	\$	7,435,519



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
400 WATER AND SEWER FUND								
1000 MARCO ISLAND								
4001000-343300	WATER FEE	(18,918,749)	(19,381,425)	(19,820,214)	(16,379,889)	(18,900,000)	(17,500,000)	-7.4%
4001000-343301	WATER FEES - IRRIGATION	0	0	(158,172)	(1,246,382)	0	(1,400,000)	0.0%
4001000-343310	WATER FEES-METER INSTALL	(19,681)	(13,596)	(14,671)	(12,673)	(12,000)	(12,000)	0.0%
4001000-343315	WATER FEE- SERVICE INSTALL	(21,634)	(15,284)	(19,048)	(15,188)	(12,000)	(12,000)	0.0%
4001000-343320	WATER FEE-CONNECTION	(8,124)	(2,520)	(2,012)	(22,648)	(2,500)	(2,500)	0.0%
4001000-343325	WATER FEE-METER CHANGE OUT	(13,141)	(11,082)	(11,985)	(897)	(10,000)	(10,000)	0.0%
4001000-343500	SEWER FEE	(9,247,419)	(9,499,775)	(9,529,458)	(8,318,370)	(9,191,000)	(9,191,000)	0.0%
4001000-343505	EFFLUENT FEES	(918,264)	(992,075)	(917,737)	(825,187)	(796,076)	(796,076)	0.0%
4001000-343510	SEWER FEE-SERVICE INSTALL	(19,522)	(13,200)	(22,200)	(17,121)	(10,000)	(10,000)	0.0%
4001000-361100	INTEREST	(121,215)	(140,716)	(282,246)	(186,271)	(140,000)	(140,000)	0.0%
4001000-364000	DISPOSITION OF FIXED ASSETS	0	1,534	0	0	0	0	0.0%
4001000-365000	SALE OF SURPLUS MATERIALS	(5,281)	(4,049)	(964)	(949)	(2,000)	(2,000)	0.0%
4001000-369900	OTHER MISCELLANEOUS	(89,244)	(183,452)	(93,856)	(71,176)	(50,000)	(50,000)	0.0%
Department Total		(29,382,274)	(30,255,640)	(30,872,563)	(27,096,753)	(29,125,576)	(29,125,576)	0.0%
2000 MARCO SHORE								
4002000-343300	WATER FEE	(516,053)	(527,155)	(575,738)	(599,967)	(485,000)	(485,000)	0.0%
4002000-343315	WATER FEE- SERVICE INSTALL	(188)	0	(172)	(172)	0	0	0.0%
4002000-343500	SEWER FEE	(781,712)	(832,721)	(814,862)	(669,615)	(815,000)	(815,000)	0.0%
4002000-343505	EFFLUENT FEES	(214,915)	(290,626)	(251,433)	(215,469)	(190,000)	(190,000)	0.0%
4002000-343510	SEWER FEE-SERVICE INSTALL	(600)	0	0	0	0	0	0.0%
4002000-369900	OTHER MISCELLANEOUS	(8,677)	(1,390)	30	(3,030)	(1,000)	(1,000)	0.0%
Department Total		(1,522,144)	(1,651,892)	(1,642,176)	(1,488,253)	(1,491,000)	(1,491,000)	0.0%
Grand Total		(30,904,418)	(31,907,532)	(32,514,739)	(28,585,006)	(30,616,576)	(30,616,576)	0.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5331 N. WATER PLANT								
4005331-501210	NON-BARGAINING UNIT WAGES	458,223	412,760	439,190	472,421	562,617	572,087	1.7%
4005331-501250	BENEFIT WAGES	116,346	111,475	117,456	0	0	0	0.0%
4005331-501400	OVERTIME	24,154	38,303	33,289	38,757	24,000	40,000	66.7%
4005331-512100	FICA TAXES	44,041	41,757	43,115	37,562	44,931	46,900	4.4%
4005331-512200	RETIREMENT CONTRIBUTIONS	27,969	25,916	27,828	33,092	38,505	39,225	1.9%
4005331-512300	LIFE & HEALTH	80,873	82,511	123,959	98,744	133,164	130,503	-2.0%
4005331-523100	PROFESSIONAL SERVICES	0	7,000	13,000	6,680	27,000	30,000	11.1%
4005331-523400	OTHER CONTRACTUAL SERVICES	323,485	341,236	382,978	241,741	279,490	119,250	-57.3%
4005331-523415	SLUDGE HAULING	165,638	146,520	164,825	171,678	175,000	175,000	0.0%
4005331-524000	TRAVEL & PER DIEM	606	30	0	20	5,880	5,880	0.0%
4005331-524100	COMMUNICATIONS	13,651	13,429	13,205	13,821	15,280	15,280	0.0%
4005331-524310	UTILITY SERVICE - ELECTRIC	232,647	219,452	220,763	230,000	240,000	240,000	0.0%
4005331-524315	UTILITY SVC ELEC-RAW WATER	160,161	162,895	176,762	176,000	180,000	199,980	11.1%
4005331-524350	UTILITY SERVICE - WASTE DISP	1,655	6,356	4,191	4,950	7,860	6,040	-23.2%
4005331-524400	RENTAL & LEASES	0	2,428	1,779	757	3,000	3,600	20.0%
4005331-524600	REPAIR & MAINTENANCE	28,573	53,339	122,439	110,243	132,520	132,520	0.0%
4005331-524605	REPAIR & MAINT - VEHICLES	12,580	6,874	4,476	4,366	6,760	6,760	0.0%
4005331-524610	REPAIR & MAINT - FACILITIES	12,686	5,232	23,111	20,531	31,000	29,850	-3.7%
4005331-524615	REPAIR & MAINT - EQUIPMENT	122,561	108,419	0	0	0	0	0.0%
4005331-524915	OTHER CHGS - SAFETY	1,106	2,293	3,332	2,172	3,420	4,400	28.7%
4005331-525100	OFFICE SUPPLIES	2,886	3,496	1,540	1,748	3,500	2,600	-25.7%
4005331-525200	OPERATING SUPPLIES	24,776	24,826	23,327	23,201	29,100	30,950	6.4%
4005331-525205	OPER SUPPLIES - FUEL	6,748	7,914	15,454	7,952	10,000	10,000	0.0%
4005331-525220	OPERATING SUPP - UNIFORMS	2,386	2,397	2,757	2,460	3,170	3,170	0.0%
4005331-525235	OPER SUPP-CHEMICALS LIME PLT	595,294	565,189	571,261	523,484	544,355	651,872	19.8%
4005331-525240	OPER SUPP-CHEMICALS RAW WTR	10,139	22,456	48,435	77,784	83,055	69,060	-16.9%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
4005331-525400	MEMBERSHIPS AND PUBLICATIONS	1,220	370	1,045	300	370	1,370	270.3%
4005331-525500	TRAINING	2,272	2,033	2,864	823	4,665	4,595	-1.5%
Department Total		2,472,676	2,416,905	2,582,380	2,301,286	2,588,642	2,570,892	-0.7%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5332 S. WATER PLANT								
4005332-501210	NON-BARGAINING UNIT WAGES	366,814	362,904	373,684	370,728	450,908	441,401	-2.1%
4005332-501250	BENEFIT WAGES	60,703	71,529	78,645	0	0	0	0.0%
4005332-501400	OVERTIME	36,947	20,981	28,429	33,910	24,000	40,000	66.7%
4005332-512100	FICA TAXES	34,005	33,396	35,763	29,930	35,800	35,700	-0.3%
4005332-512200	RETIREMENT CONTRIBUTIONS	28,273	27,276	26,034	28,566	29,610	34,940	18.0%
4005332-512300	LIFE & HEALTH	78,228	89,198	77,998	65,447	81,718	78,826	-3.5%
4005332-523400	OTHER CONTRACTUAL SERVICES	36,431	35,267	18,164	18,937	38,652	39,852	3.1%
4005332-524000	TRAVEL & PER DIEM	1,094	1,124	0	25	2,520	2,520	0.0%
4005332-524100	COMMUNICATIONS	6,177	6,779	6,042	7,575	15,100	15,100	0.0%
4005332-524310	UTILITY SERVICE - ELECTRIC	642,073	683,366	634,943	670,000	675,000	675,000	0.0%
4005332-524350	UTILITY SERVICE - WASTE DISP	1,541	1,570	1,601	1,700	2,400	2,400	0.0%
4005332-524400	RENTAL & LEASES	0	0	0	0	1,400	1,400	0.0%
4005332-524600	REPAIR & MAINTENANCE	47,325	39,656	81,293	118,899	129,000	138,000	7.0%
4005332-524605	REPAIR & MAINT - VEHICLES	2,076	291	1,960	1,656	2,630	3,030	15.2%
4005332-524610	REPAIR & MAINT - FACILITIES	13,036	12,083	14,856	9,341	21,480	23,280	8.4%
4005332-524615	REPAIR & MAINT - EQUIPMENT	54,800	64,835	0	0	0	0	0.0%
4005332-524915	OTHER CHGS - SAFETY	1,069	685	1,417	1,301	2,110	2,110	0.0%
4005332-525100	OFFICE SUPPLIES	4,921	5,300	2,247	2,500	5,430	5,430	0.0%
4005332-525200	OPERATING SUPPLIES	20,074	24,549	27,996	24,425	31,980	32,280	0.9%
4005332-525205	OPER SUPPLIES - FUEL	7,369	1,368	9,598	1,845	9,080	9,080	0.0%
4005332-525220	OPERATING SUPP - UNIFORMS	1,686	2,001	2,481	2,350	2,440	2,440	0.0%
4005332-525245	OPERATING SUPP - CHEMICALS	62,241	75,357	99,844	114,429	124,845	132,037	5.8%
4005332-525400	MEMBERSHIPS AND PUBLICATIONS	760	310	810	442	710	710	0.0%
4005332-525500	TRAINING	2,718	2,565	2,310	1,316	3,490	3,240	-7.2%
Department Total		1,510,360	1,562,390	1,526,114	1,505,322	1,690,303	1,718,776	1.7%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5351 MARCO ISLAND SEWER PLANT								
4005351-501210	NON-BARGAINING UNIT WAGES	464,304	483,984	495,579	423,455	580,811	526,767	-9.3%
4005351-501250	BENEFIT WAGES	69,479	75,951	76,953	0	0	0	0.0%
4005351-501400	OVERTIME	21,463	22,912	19,944	18,615	23,500	40,000	70.2%
4005351-512100	FICA TAXES	40,836	42,832	43,189	32,247	44,549	42,301	-5.0%
4005351-512200	RETIREMENT CONTRIBUTIONS	35,616	38,596	38,914	35,206	36,285	39,441	8.7%
4005351-512300	LIFE & HEALTH	101,191	115,635	125,610	93,245	130,984	139,875	6.8%
4005351-523100	PROFESSIONAL SERVICES	58,810	6,090	0	44,514	110,000	60,000	-45.5%
4005351-523400	OTHER CONTRACTUAL SERVICES	118,648	43,842	43,639	62,387	84,020	91,650	9.1%
4005351-523410	GROUNDS MAINTENANCE	10,700	7,385	8,438	0	0	0	0.0%
4005351-523415	SLUDGE HAULING	267,540	246,802	219,387	272,000	272,000	250,000	-8.1%
4005351-524000	TRAVEL & PER DIEM	358	974	492	20	4,940	4,940	0.0%
4005351-524100	COMMUNICATIONS	3,657	3,742	3,833	5,129	5,200	5,200	0.0%
4005351-524310	UTILITY SERVICE - ELECTRIC	478,859	467,629	495,672	500,000	500,040	550,044	10.0%
4005351-524350	UTILITY SERVICE - WASTE DISP	21,054	37,049	44,381	40,000	40,080	41,080	2.5%
4005351-524400	RENTAL & LEASES	863	2,218	1,279	0	2,500	3,500	40.0%
4005351-524600	REPAIR & MAINTENANCE	30,902	21,775	113,840	116,380	126,800	150,600	18.8%
4005351-524605	REPAIR & MAINT - VEHICLES	719	592	521	393	1,900	1,900	0.0%
4005351-524610	REPAIR & MAINT - FACILITIES	10,690	8,577	8,730	13,306	47,000	47,000	0.0%
4005351-524615	REPAIR & MAINT - EQUIPMENT	47,844	67,882	0	0	0	0	0.0%
4005351-524915	OTHER CHGS - SAFETY	3,515	2,263	1,920	1,142	3,600	3,600	0.0%
4005351-525100	OFFICE SUPPLIES	3,199	2,143	360	419	2,600	2,600	0.0%
4005351-525200	OPERATING SUPPLIES	10,597	11,640	12,060	9,199	25,500	25,500	0.0%
4005351-525205	OPER SUPPLIES - FUEL	690	1,140	11,669	3,283	14,900	14,900	0.0%
4005351-525220	OPERATING SUPP - UNIFORMS	2,478	2,712	2,802	3,096	3,290	3,290	0.0%
4005351-525245	OPERATING SUPP - CHEMICALS	85,750	77,313	75,358	86,419	94,285	107,850	14.4%
4005351-525400	MEMBERSHIPS AND PUBLICATIONS	945	240	1,170	342	470	1,270	170.2%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
4005351-525500	TRAINING	1,523	3,838	3,998	607	6,700	6,700	0.0%
Department Total		1,892,230	1,795,754	1,849,739	1,761,404	2,161,954	2,160,008	-0.1%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5352 MARCO SHORE SEWER PLANT								
4005352-501210	NON-BARGAINING UNIT WAGES	57,174	57,357	59,066	52,163	61,849	0	-100.0%
4005352-501400	OVERTIME	1,471	1,784	1,869	1,070	2,500	0	-100.0%
4005352-512100	FICA TAXES	4,396	4,459	4,602	4,022	4,600	0	-100.0%
4005352-512200	RETIREMENT CONTRIBUTIONS	3,616	3,728	3,839	3,460	5,301	0	-100.0%
4005352-512300	LIFE & HEALTH	16,538	18,154	19,941	17,351	20,990	0	-100.0%
4005352-523100	PROFESSIONAL SERVICES	0	0	6,618	0	0	0	0.0%
4005352-523400	OTHER CONTRACTUAL SERVICES	11,001	14,639	15,560	26,632	33,460	0	-100.0%
4005352-523410	GROUNDS MAINTENANCE	18,165	5,538	6,000	0	0	0	0.0%
4005352-524100	COMMUNICATIONS	0	0	0	464	1,770	0	-100.0%
4005352-524310	UTILITY SERVICE - ELECTRIC	34,317	27,311	26,244	16,875	17,000	0	-100.0%
4005352-524350	UTILITY SERVICE - WASTE DISP	2,245	2,291	3,315	1,807	2,100	0	-100.0%
4005352-524600	REPAIR & MAINTENANCE	0	0	6,552	1,012	2,850	0	-100.0%
4005352-524610	REPAIR & MAINT - FACILITIES	0	14,864	367	127	230	0	-100.0%
4005352-524615	REPAIR & MAINT - EQUIPMENT	7,370	8,362	0	0	0	0	0.0%
4005352-525100	OFFICE SUPPLIES	280	1,466	63	133	600	0	-100.0%
4005352-525200	OPERATING SUPPLIES	0	2,460	75	243	3,175	0	-100.0%
4005352-525205	OPER SUPPLIES - FUEL	0	0	696	0	500	0	-100.0%
4005352-525245	OPERATING SUPP - CHEMICALS	5,631	5,359	4,594	2,540	5,475	0	-100.0%
Department Total		162,204	167,773	159,400	127,899	162,400	0	-100.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5361 COLLECTION & DISTRIBUTION								
4005361-501210	NON-BARGAINING UNIT WAGES	765,399	785,775	910,322	976,325	1,124,243	1,160,227	3.2%
4005361-501250	BENEFIT WAGES	137,476	146,525	180,741	0	0	0	0.0%
4005361-501400	OVERTIME	18,404	23,420	29,652	35,627	30,000	45,000	50.0%
4005361-512100	FICA TAXES	68,066	70,728	82,552	74,627	91,060	88,860	-2.4%
4005361-512200	RETIREMENT CONTRIBUTIONS	54,404	57,241	64,835	68,076	74,050	81,400	9.9%
4005361-512300	LIFE & HEALTH	143,590	164,227	218,251	188,495	232,989	253,150	8.7%
4005361-512900	CAPITALIZED PERSONNEL COST	0	0	0	0	(115,336)	(115,336)	0.0%
4005361-523100	PROFESSIONAL SERVICES	0	176	135	2,000	2,500	2,500	0.0%
4005361-523400	OTHER CONTRACTUAL SERVICES	110,293	77,361	82,119	232,637	242,840	203,140	-16.3%
4005361-524000	TRAVEL & PER DIEM	3,548	2,405	801	149	2,580	2,580	0.0%
4005361-524100	COMMUNICATIONS	4,621	4,247	6,228	11,659	11,690	11,690	0.0%
4005361-524350	UTILITY SERVICE - WASTE DISP	16,659	16,965	20,771	22,075	23,200	23,200	0.0%
4005361-524400	RENTAL & LEASES	11,556	11,278	13,231	10,568	13,000	13,000	0.0%
4005361-524600	REPAIR & MAINTENANCE	358,793	340,769	425,987	421,800	423,200	426,900	0.9%
4005361-524605	REPAIR & MAINT - VEHICLES	41,460	30,069	32,816	36,127	36,300	36,300	0.0%
4005361-524610	REPAIR & MAINT - FACILITIES	629	887	2,951	2,321	5,800	9,000	55.2%
4005361-524615	REPAIR & MAINT - EQUIPMENT	26,504	32,958	0	0	0	0	0.0%
4005361-524915	OTHER CHGS - SAFETY	5,762	5,353	3,898	5,327	6,750	6,750	0.0%
4005361-525100	OFFICE SUPPLIES	0	1,403	0	0	400	400	0.0%
4005361-525200	OPERATING SUPPLIES	33,588	45,689	52,951	50,895	53,100	53,100	0.0%
4005361-525205	OPER SUPPLIES - FUEL	30,526	37,514	43,976	41,957	42,000	42,000	0.0%
4005361-525220	OPERATING SUPP - UNIFORMS	4,363	4,241	5,841	5,391	7,590	7,590	0.0%
4005361-525400	MEMBERSHIPS AND PUBLICATIONS	1,065	495	1,252	342	1,270	1,270	0.0%
4005361-525500	TRAINING	3,597	5,421	8,610	664	8,850	8,850	0.0%
Department Total		1,840,304	1,865,147	2,187,919	2,187,062	2,318,076	2,361,571	1.9%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5362 OPERATIONS MAINTENANCE								
4005362-501210	NON-BARGAINING UNIT WAGES	717,125	690,399	727,218	786,595	912,617	896,532	-1.8%
4005362-501250	BENEFIT WAGES	145,772	169,195	173,414	0	0	0	0.0%
4005362-501400	OVERTIME	65,684	62,768	58,094	96,403	48,000	70,000	45.8%
4005362-512100	FICA TAXES	68,441	68,229	70,820	65,329	72,886	71,772	-1.5%
4005362-512200	RETIREMENT CONTRIBUTIONS	48,028	46,334	48,212	56,174	63,070	62,120	-1.5%
4005362-512300	LIFE & HEALTH	157,251	139,122	154,501	138,094	164,020	187,670	14.4%
4005362-512900	CAPITALIZED PERSONNEL COST	0	0	0	0	(20,111)	(20,111)	0.0%
4005362-523400	OTHER CONTRACTUAL SERVICES	26,339	17,047	79	36,969	37,940	29,440	-22.4%
4005362-524000	TRAVEL & PER DIEM	650	2,910	1,297	0	3,020	3,020	0.0%
4005362-524100	COMMUNICATIONS	26,489	31,726	32,841	36,649	38,250	38,250	0.0%
4005362-524350	UTILITY SERVICE - WASTE DISP	11,214	4,190	5,917	6,000	6,960	6,960	0.0%
4005362-524400	RENTAL & LEASES	2,180	2,374	84	0	0	2,000	0.0%
4005362-524600	REPAIR & MAINTENANCE	42,022	48,766	99,899	80,365	83,800	100,300	19.7%
4005362-524605	REPAIR & MAINT - VEHICLES	23,420	19,881	26,558	28,675	29,885	22,885	-23.4%
4005362-524610	REPAIR & MAINT - FACILITIES	936	8,467	5,493	3,332	5,000	5,000	0.0%
4005362-524615	REPAIR & MAINT - EQUIPMENT	29,332	25,408	0	0	0	0	0.0%
4005362-524915	OTHER CHGS - SAFETY	2,316	5,275	2,667	2,758	5,450	5,450	0.0%
4005362-525100	OFFICE SUPPLIES	1,455	1,090	2,136	1,482	1,500	1,500	0.0%
4005362-525200	OPERATING SUPPLIES	42,344	61,590	47,540	33,600	48,900	48,900	0.0%
4005362-525205	OPER SUPPLIES - FUEL	12,791	20,778	13,571	12,370	21,450	21,450	0.0%
4005362-525220	OPERATING SUPP - UNIFORMS	3,514	3,771	3,448	4,637	5,600	3,600	-35.7%
4005362-525400	MEMBERSHIPS AND PUBLICATIONS	625	777	678	342	1,315	1,300	-1.1%
4005362-525500	TRAINING	2,802	1,934	4,036	618	4,070	4,070	0.0%
Department Total		1,430,729	1,432,031	1,478,505	1,390,392	1,533,622	1,562,108	1.9%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5363 WATER & SEWER ADMINISTRATION								
4005363-501210	NON-BARGAINING UNIT WAGES	448,894	459,677	484,708	532,443	666,953	713,508	7.0%
4005363-501250	BENEFIT WAGES	105,430	105,598	112,985	660	720	720	0.0%
4005363-501400	OVERTIME	2,006	1,789	2,059	2,466	2,000	2,500	25.0%
4005363-512100	FICA TAXES	40,383	38,672	42,102	37,135	50,564	55,600	10.0%
4005363-512200	RETIREMENT CONTRIBUTIONS	30,230	29,939	32,421	37,050	46,837	48,825	4.2%
4005363-512300	LIFE & HEALTH	83,416	85,709	108,717	96,199	134,971	136,159	0.9%
4005363-512600	OTHER POSTEMP BENEFITS	47,466	(14,506)	28,094	0	0	0	0.0%
4005363-512900	CAPITALIZED PERSONNEL COST	0	0	0	0	(173,000)	(173,000)	0.0%
4005363-523100	PROFESSIONAL SERVICES	88,836	101,173	217,038	119,983	154,800	261,217	68.7%
4005363-523107	LEGAL - OTHER	13,608	1,981	338	0	15,000	15,000	0.0%
4005363-523200	ACCOUNTING AUDITING	0	0	0	48,300	53,855	48,963	-9.1%
4005363-523400	OTHER CONTRACTUAL SERVICES	76,498	33,228	4,629	4,271	22,460	18,860	-16.0%
4005363-524000	TRAVEL & PER DIEM	3,114	4,431	1,599	107	1,400	5,100	264.3%
4005363-524100	COMMUNICATIONS	17,995	22,598	22,977	23,024	39,361	28,255	-28.2%
4005363-524200	FREIGHT & POSTAGE	540	627	1,583	763	1,200	1,200	0.0%
4005363-524310	UTILITY SERVICE - ELECTRIC	5,446	5,728	6,020	6,000	6,600	7,200	9.1%
4005363-524400	RENTAL & LEASES	1,631	763	3,189	1,440	2,880	2,880	0.0%
4005363-524500	INSURANCE	662,952	662,940	662,940	607,695	662,950	818,992	23.5%
4005363-524600	REPAIR & MAINTENANCE	0	0	7	32	2,000	2,000	0.0%
4005363-524605	REPAIR & MAINT - VEHICLES	1,467	1,268	1,433	1,146	14,500	14,500	0.0%
4005363-524610	REPAIR & MAINT - FACILITIES	6,835	1,918	861	6,689	8,100	8,100	0.0%
4005363-524700	PRINTING AND BINDING	1,966	3,201	948	1,949	3,600	4,000	11.1%
4005363-524910	OTHER CHGS - ADMINISTRATIVE	694,652	1,053,336	1,130,052	937,101	1,022,296	1,039,932	1.7%
4005363-524915	OTHER CHGS - SAFETY	429	1,755	367	269	2,005	2,205	10.0%
4005363-524930	OTHER CHGS-LICENSES/PERMITS	16,100	16,600	6,500	22,555	22,600	18,100	-19.9%
4005363-524940	MISCELLANEOUS EXPENSE	3,927	3,365	3,602	2,647	4,000	4,000	0.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
4005363-524995	OTHER CHARGES BAD DEBTS	5,500	0	0	0	0	0	0.0%
4005363-525100	OFFICE SUPPLIES	6,962	9,061	3,757	3,345	7,500	7,500	0.0%
4005363-525200	OPERATING SUPPLIES	1,052	1,822	3,888	6,705	7,200	18,500	156.9%
4005363-525205	OPER SUPPLIES - FUEL	2,200	2,167	2,947	2,927	3,120	3,120	0.0%
4005363-525220	OPERATING SUPP - UNIFORMS	541	628	1,024	782	2,200	2,450	11.4%
4005363-525225	OPERATING SUPP - IT	99,113	78,523	134,855	146,307	224,505	229,198	2.1%
4005363-525400	MEMBERSHIPS AND PUBLICATIONS	1,159	811	1,087	970	1,170	1,480	26.5%
4005363-525500	TRAINING	6,564	5,186	3,900	140	18,000	18,000	0.0%
4005363-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	0	208,971	0.0%
4005363-525850	TRANSFERS OUT-DS	10,085,592	9,382,344	9,462,816	8,759,696	9,556,043	8,459,561	-11.5%
4005363-525855	TRANSFERS OUT-CIP	2,305,572	2,305,572	2,229,792	2,104,883	2,296,243	2,296,243	0.0%
4005363-525860	TRANSFERS OUT-R&R	1,550,196	1,550,196	1,486,531	1,403,259	1,530,829	1,530,829	0.0%
Department Total		16,418,271	15,958,099	16,205,766	14,918,938	16,415,462	15,860,668	-3.4%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5364 FINANCIAL SERVICES								
4005364-501210	NON-BARGAINING UNIT WAGES	365,176	361,631	367,735	403,767	456,710	448,459	-1.8%
4005364-501250	BENEFIT WAGES	88,297	91,512	94,139	0	0	0	0.0%
4005364-501400	OVERTIME	4,406	7,868	12,763	12,841	5,000	15,000	200.0%
4005364-512100	FICA TAXES	33,173	33,392	34,312	30,258	34,724	34,700	-0.1%
4005364-512200	RETIREMENT CONTRIBUTIONS	21,635	22,481	22,832	26,803	30,126	29,725	-1.3%
4005364-512300	LIFE & HEALTH	89,595	101,193	105,705	88,838	111,519	114,445	2.6%
4005364-523100	PROFESSIONAL SERVICES	0	5,375	1,500	1,500	2,250	2,250	0.0%
4005364-523200	ACCOUNTING AUDITING	45,850	46,071	47,205	0	0	0	0.0%
4005364-523400	OTHER CONTRACTUAL SERVICES	31,868	33,834	37,326	19,697	57,070	73,700	29.1%
4005364-524000	TRAVEL & PER DIEM	1,047	687	855	0	150	2,150	1333.3%
4005364-524100	COMMUNICATIONS	1,784	1,525	1,593	2,373	3,150	3,150	0.0%
4005364-524200	FREIGHT & POSTAGE	42,689	45,888	43,649	50,883	54,000	54,000	0.0%
4005364-524600	REPAIR & MAINTENANCE	0	0	785	0	1,500	1,500	0.0%
4005364-524605	REPAIR & MAINT - VEHICLES	2,221	2,871	1,324	3,269	4,300	1,200	-72.1%
4005364-524615	REPAIR & MAINT - EQUIPMENT	1,053	1,318	0	0	0	0	0.0%
4005364-524700	PRINTING AND BINDING	790	0	352	0	0	1,500	0.0%
4005364-524900	OTHER CHGS & OBLIGATIONS	26,762	27,565	29,365	65,727	76,000	21,600	-71.6%
4005364-524915	OTHER CHGS - SAFETY	446	570	472	535	840	840	0.0%
4005364-524935	OTHER CHGS - PAYMENT PROCESS	0	0	0	0	0	60,000	0.0%
4005364-524940	MISCELLANEOUS EXPENSE	979	2,450	0	0	0	0	0.0%
4005364-525100	OFFICE SUPPLIES	2,396	3,026	2,754	1,814	4,000	4,000	0.0%
4005364-525200	OPERATING SUPPLIES	0	0	691	965	2,600	5,600	115.4%
4005364-525205	OPER SUPPLIES - FUEL	5,120	6,022	6,131	4,915	5,520	5,520	0.0%
4005364-525220	OPERATING SUPP - UNIFORMS	914	993	790	583	900	900	0.0%
4005364-525225	OPERATING SUPP - IT	0	0	0	7,500	7,500	16,786	123.8%
4005364-525400	MEMBERSHIPS AND PUBLICATIONS	224	90	90	90	100	100	0.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
4005364-525500	TRAINING	0	300	2,300	0	1,000	3,500	250.0%
Department Total		766,424	796,663	814,668	722,357	858,959	900,625	4.9%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5810 TRANSFERS OUT								
4005810-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	318,588	0	-100.0%
4005810-525840	TRANSFERS OUT - GOVT CIP	0	999,996	0	0	0	0	0.0%
4005810-525855	TRANSFERS OUT-CIP	500,675	1,502,873	2,710,407	1,766,182	2,568,570	3,481,928	35.6%
Department Total		500,675	2,502,869	2,710,407	1,766,182	2,887,158	3,481,928	20.6%
Grand Total		26,993,873	28,497,632	29,514,897	26,680,842	30,616,576	30,616,576	0.0%



WATER SEWER CAPITAL (430-431)

FINANCIAL SUMMARY

Fiscal Year 2020-21

Beginning Fund Balance - as of Sept. 30, 2019		\$ 16,836,130
Projected Revenues FY 2019-20		\$ 7,577,815
Projected Expenditures FY 2019-20		\$ 4,762,943
Net Increase/(Decrease) in Fund Balance		\$ 2,814,872
Expected Fund Balance as of Sept. 30, 2020		\$ 19,651,002
Add Fiscal Year 2020-21 Budgeted Revenues		
Transfer In from Operations	7,309,000	
FEMA: Grant Funding	907,000	
		\$ 8,216,000
TOTAL AVAILABLE RESOURCES		\$ 27,867,002
Less Fiscal Year 2020-21 Budgeted Expenditures		
Capital Appropriated Expenditures	8,216,000	
		\$ 8,216,000
BUDGETED CASH FLOW		\$ -
Projected Fund Balance as of September 30, 2021		\$ 19,651,002

**MARCO ISLAND WATER & SEWER DEPT
5 YR CAPITAL IMPROVEMENT PROGRAM**

ITEM	PROJ NMBR	RENEWAL, REPLACEMENT, & IMPROVEMENT (RR&I)		FUNDING YEAR					TOTAL
				FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
1	17001	Renewal & Replacement - Water	RR&I	400,000	450,000	450,000	450,000	450,000	\$ 2,200,000
2	17002	Renewal & Replacement - Sewer	RR&I	400,000	450,000	450,000	450,000	450,000	\$ 2,200,000
3	16161	RO Membrane Replacement	RR&I	85,000	50,000	50,000	50,000	50,000	\$ 285,000
4	16162	MBR Membrane Replacement	RR&I	120,000	120,000	120,000	120,000	120,000	\$ 600,000
5		NWTP Membrane Replacement	RR&I	360,000	120,000	120,000	0	0	\$ 600,000
6	16163	Corrosion Inhibition Program	RR&I	60,000	60,000	60,000	60,000	60,000	\$ 300,000
7	16164	Lift Station Vault/Valve Replacement	RR&I	100,000	100,000	100,000	100,000	100,000	\$ 500,000
8	16117	Meter Replacement	RR&I	350,000	350,000	350,000	350,000	350,000	\$ 1,750,000
9	16165	Vehicle Replacement	RR&I	140,000	140,000	140,000	140,000	140,000	\$ 700,000
10	16125	Sanitary Sewer Manhole Repair and Lining	Capital Reserve	160,000	160,000	160,000	160,000	160,000	\$ 800,000
11	16166	Structural Improvements/Replacement Program	Capital Reserve	100,000	100,000	100,000	100,000	100,000	\$ 500,000
12	16167	Replacement Lift Station Control Panels	Capital Reserve	40,000	40,000	40,000	40,000	40,000	\$ 200,000
13	16168	Pump Improvements/Replacement Program	Capital Reserve	150,000	150,000	150,000	150,000	150,000	\$ 750,000
14	16170	Site Improvements/Upgrade	Capital Reserve	100,000	100,000	100,000	100,000	100,000	\$ 500,000
15	16171	Main Improvements	Capital Reserve	50,000	450,000	450,000	450,000	450,000	\$ 1,850,000
16	19023	Chemical Storage Tank Replacement Program	Capital Reserve	25,000	25,000	25,000	25,000	25,000	\$ 125,000
17	20012	Well Maintenance Program	Capital Reserve	300,000	300,000	300,000	300,000	300,000	\$ 1,500,000
TOTAL RR&I				2,940,000	3,165,000	3,165,000	3,045,000	3,045,000	\$ 15,360,000

ITEM	PROJ NMBR	CAPITAL IMPROVEMENT COSTS	FUNDING YEAR	FUNDING YEAR					TOTAL
				FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
18	20011	North Water Treatment Plant MBR, Wind Retrofit (RWPF) ¹	Funded in FY21	1,276,000					\$ 1,276,000
20		Vacuum Truck Replacement	Funded in FY21	500,000					\$ 500,000
21		Creek Bridge Water Main Replacement ²	Funded in FY21	300,000					\$ 300,000
22		Goldenrod Bridge Water Main Replacement ²	Funded in FY21	100,000					\$ 100,000
23	19004	SWTP High Voltage Switchgear	Funded in FY21	1,100,000					\$ 1,100,000
24	19007	Multi-departmental Building	Funded in FY21	2,000,000	2,500,000				\$ 4,500,000
25		SWTP Drainage and Asphalt Improvements	Funded in FY22		400,000				\$ 400,000
26		RWPF Chlorine Automation	Funded in FY22		100,000				\$ 100,000
27		SWTP RO Building Improvements	Funded in FY23			500,000			\$ 500,000
28		Sand Separator Replacement	Funded in FY23			400,000			\$ 400,000
29		Portable Generator Storage	Funded in FY23			1,000,000			\$ 1,000,000
30		Sewer camera/grout truck	Funded in FY23			500,000			\$ 500,000
31		MBR Bridge Crane	Funded in FY23			500,000			\$ 500,000
32		RO Odor Control Rehab	Funded in FY23			200,000			\$ 200,000
33		Source Water Pump House Replacement	Funded in FY24				2,700,000		\$ 2,700,000
34		Large Capital Equipment-	Funded in FY24				100,000	100,000	\$ 200,000
35	19006	SWTP Replacement of Old High Service Pump House	Funded in FY25					1,100,000	\$ 1,100,000
36		MBR Tank Replacement	Funded in FY25					1,000,000	\$ 1,000,000
37		RO Odor Control Replacement	Funded in FY25					700,000	\$ 700,000
38		RO Well Replacement	Funded in FY25					400,000	\$ 400,000
39		SWF Lake Pump Improvements	Funded in FY25					150,000	\$ 150,000
TOTAL CAPITAL IMPROVEMENTS				5,276,000	3,000,000	3,100,000	2,800,000	3,450,000	\$ 17,626,000

GRAND TOTALS	\$8,216,000	\$6,165,000	\$6,265,000	\$5,845,000	\$6,495,000	\$32,986,000
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5 YR CAPITAL IMPROVEMENT PROGRAM

Funding Priority	ADDITIONAL CAPITAL IMPROVEMENT COSTS	FUNDING SOURCE					TOTAL
	Identified- Not Funded						
1	Reclaimed Water Storage Tank	Not Funded				900,000	900,000
2	IQ Water Improvements	Not Funded				1,000,000	1,000,000
3	Reclaimed Water Storage Tank	Not Funded				2,000,000	2,000,000
4	STRP - Goodland	Not Funded				7,000,000	7,000,000
5	Isle of Capri STRP Design-Construction ²	Not Funded				7,000,000	7,000,000
6	Reuse Nutrient Removal Process	Not Funded				2,000,000	\$ 2,000,000
NOT FUNDED - IDENTIFIED IMPROVEMENTS							\$ 19,900,000

Transfer In-Excess Revenues	3,481,928	2,500,000	2,500,000	2,500,000	2,500,000
5% of Revenues - RRI	1,530,829	1,546,137	1,561,598	1,577,214	1,592,987
7.5% of Revenues - Capital Reserve	2,296,243	2,319,206	2,342,398	2,365,822	2,389,480
Total Recurring Revenues	7,309,000	6,365,343	6,403,996	6,443,036	6,482,466
FEMA: Grant Funding ¹	907,000				
Liquidated Project Balance Carryover	\$108,208	\$108,208	\$308,551	\$447,547	\$1,045,583
Total Non Recurring Revenues	1,015,208	108,208	308,551	447,547	1,045,583
Total Revenues/Sources	8,324,208	6,473,551	6,712,547	6,890,583	7,528,049
Budgeted Capital Expenses	8,216,000	6,165,000	6,265,000	5,845,000	6,495,000
Required Funding:	108,208	308,551	447,547	1,045,583	1,033,049

Alternative Funding Sources by Re-Allocation

Anticipated Excess Revenues From Operations					
Appropriated Unencumbered CIP Balance	12,747,795	-	-	-	-

¹ \$1,107,000 FEMA: This grant will fund 75% of the wind retrofit project. This award is pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act, Section 404, and 44 CFR Part 206.434. BCR: 1.30 Activity Type: Wind Retrofit

² Funded from RR&I Water Main Program - Project 16171



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
0000 UNDEFINED								
4300000 RR&I BALST/REV								
4300000-361100	INTEREST	(34,363)	(49,318)	(101,917)	(27,057)	0	0	0.0%
4300000-381000	INTERFUND TRANSFER IN	(1,550,196)	(1,617,816)	(2,740,000)	(3,128,555)	0	(2,940,000)	0.0%
Department Total		(1,584,559)	(1,667,134)	(2,841,917)	(3,155,612)	0	(2,940,000)	0.0%
4310000 W&S CAPITAL PROJECTS BALST/REV								
4310000-334350	STATE GRANT - SEWER/WASTEWATER	(200,000)	(200,000)	0	(750,000)	0	(907,000)	0.0%
4310000-361100	INTEREST	(180,360)	(256,284)	(359,647)	(249,492)	0	0	0.0%
4310000-381000	INTERFUND TRANSFER IN	(2,305,572)	(2,305,572)	(3,686,730)	(2,961,409)	0	(4,369,000)	0.0%
4310000-381030	TRANSFERS IN - WTR & SWR FD	0	(3,555,976)	0	0	0	0	0.0%
Department Total		(2,685,932)	(6,317,832)	(4,046,377)	(3,960,901)	0	(5,276,000)	0.0%
Grand Total		(4,270,490)	(7,984,966)	(6,888,294)	(7,116,512)	0	(8,216,000)	0.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
5300 PHYSICAL ENVIROMENT								
4305336 WATER PROJECTS								
	Department Total	732,399	746,258	1,480,755	793,754	0	1,305,000	0.0%
4305356 SEWER PROJECTS								
	Department Total	672,004	617,623	446,823	265,882	0	760,000	0.0%
4305360 COMBINED WATER & SEWER								
	Department Total	1,238,201	1,351,969	1,053,305	2,824,646	0	875,000	0.0%
4315336 WATER PROJECTS								
	Department Total	91,936	1,057,314	506,655	303,768	0	1,100,000	0.0%
4315356 SEWER PROJECTS								
	Department Total	1,592,016	97,460	7,499,362	2,092,385	0	0	0.0%
4315360 COMBINED WATER & SEWER								
	Department Total	4,054,717	(852,183)	(7,570,704)	625,802	0	4,176,000	0.0%
	Grand Total	8,381,272	3,018,441	3,416,197	6,906,238	0	8,216,000	0.0%



SEWER ASSESSMENT FUNDS

FINANCIAL SUMMARY

Fiscal Year 2020-21

Sewer Assessments (Funds 440-456)

In order to fund construction of the City's Septic Tank Replacement Program (STRP) wastewater utility expansion in certain areas of the City, the City has issued two types of Special Assessment Improvement Debt. The City is acting as agent in the collection of the special assessments levied and in the payment of the Special Assessment Bonds outstanding. Such bonds are collateralized by the special assessments levied against the benefited property owners. As part of its agreement with the State of Florida Department of Environmental Protection, the City agreed to a covenant to budget and appropriate legally available funds in the event collection assessments are insufficient and thus the City has a legal obligation to cover deficiencies in the event of default for loans obtained through the State Revolving-Loan Fund (SRF) Program. Special assessment debt obtained through other non-SRF bank loans are backed solely by assessment revenue. The City's obligation for the non-SRF bank loan special assessment debt is limited to payments on behalf of those property owners who have entered into deferred payment agreements with the City and the City has not made any indication that it has a legal or moral obligation for any other portion of these non-SRF bank loan debts.

The below table shows the Fund Balance of each sewer assessment fund as well as the current standings of properties within each district.

Fund	Sewer Assessment District	Fund Balance as of 9/30/2019	Property Status's as of August 21, 2020			
			No. Properties Paid In Full	No. Properties Annual Pay Plans	No. Properties Deferred Plans	No. Properties Hoot Systems
440	Tigertail	\$ 1,195,916	250	29	4	-
441	South Barfield	\$ 1,092,439	78	22	1	-
442	Kendall	\$ 3,478,752	673	106	8	-
443	North Marco	\$ 2,429,867	209	39	4	-
444	North Barfield	\$ 5,686,501	464	57	14	-
445	West Winterberry	\$ 7,672,004	641	117	10	-
446	Old Marco	\$ 720,106	69	13	2	-
447	Port Marco	\$ 216,288	17	1	2	-
448	Lamplighter	\$ 2,646,750	390	59	12	-
449	Sheffield	\$ 5,339,243	460	103	20	-
450	Mackle Park	\$ 4,510,892	678	150	10	-
451	Gulfport	\$ 3,107,956	348	55	3	4
452	East Winterberry (North)	\$ 1,038,154	101	21	2	-
453	East Winterberry (South)	\$ 2,887,989	196	26	5	4
454	Goldenrod	\$ 4,361,344	367	55	2	4
455	Copperfield	\$ 2,745,899	248	41	3	8
456	Estates	\$ 9,865,882	561	131	11	7
Total:		\$ 58,995,983	5,750	1,025	113	27



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
4400000	TIGERTAIL BALST/REV							
	Department Total	(25,284)	(23,209)	(28,112)	(466)	(173,789)	(173,769)	0.0%
4410000	SOUTH BARFIELD BALST/REV							
	Department Total	(16,151)	(14,778)	(22,359)	(11,106)	(55,770)	(55,760)	0.0%
4420000	KENDALL BALST/REV							
	Department Total	(109,443)	(86,254)	(89,696)	(19,105)	(412,890)	(412,222)	-0.2%
4430000	NORTH MARCO BALST/REV							
	Department Total	(42,720)	(40,219)	(82,026)	(26,350)	(293,012)	(292,850)	-0.1%
4440000	NORTH BARFIELD BALST/REV							
	Department Total	(118,234)	(107,019)	(171,253)	(68,552)	(474,423)	(473,939)	-0.1%
4450000	WEST WINTERBERRY BALST/REV							
	Department Total	(149,085)	(160,215)	(202,687)	(115,159)	(613,824)	(612,866)	-0.2%
4460000	OLDE MARCO BALST/REV							
	Department Total	(11,792)	(11,461)	(11,620)	(1,239)	(26,742)	(26,662)	-0.3%
4470000	PORT MARCO BALST/REV							
	Department Total	(11,615)	3,572	(4,120)	(193)	(80)	(80)	0.0%
4480000	LAMPLIGHTER BALST/REV							
	Department Total	(67,885)	(71,637)	(74,447)	(16,889)	(312,421)	(312,333)	0.0%
4490000	SHEFFIELD BALST/REV							
	Department Total	(158,097)	(156,878)	(188,838)	(47,526)	(548,324)	(547,201)	-0.2%
4500000	MACKLE PARK BALST/REV							



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
Department Total		(112,043)	(104,810)	(112,827)	(20,086)	(397,630)	(396,681)	-0.2%
4510000 GULFPORT BALST/REV								
Department Total		(56,997)	(48,514)	(66,317)	(26,839)	(157,473)	(154,161)	-2.1%
4520000 EAST WINTERBERRY N. BALST/REV								
Department Total		(51,992)	(25,330)	(29,480)	(9,632)	(82,514)	(81,434)	-1.3%
4530000 EAST WINTERBERRY S. BALST/REV								
Department Total		(43,485)	(46,285)	(79,559)	(39,372)	(119,542)	(118,720)	-0.7%
4540000 GOLDENROD BALST/REV								
Department Total		(67,253)	(71,059)	(116,539)	(58,996)	(237,295)	(236,750)	-0.2%
4550000 COPPERFIELD BALST/REV								
Department Total		(47,030)	(19,450)	(69,526)	(32,680)	(146,719)	(146,359)	-0.2%
4560000 ESTATES BALST/REV								
Department Total		(186,230)	(182,052)	(210,900)	(51,377)	(421,449)	(420,712)	-0.2%
Grand Total		(1,275,336)	(1,165,596)	(1,560,306)	(545,566)	(4,473,897)	(4,462,499)	-0.3%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
440 TIGER TAIL DISTRICT								
	Department Total	65,236	60,438	54,983	40,329	173,789	173,769	0.0%
441 SOUTH BARFIELD DISTRICT								
	Department Total	21,411	19,942	17,827	13,244	55,770	55,760	0.0%
442 KENDALL DISTRICT								
	Department Total	336,176	326,528	314,396	108,754	412,890	412,222	-0.2%
443 NORTH MARCO DISTRICT								
	Department Total	110,338	102,870	99,244	69,788	293,012	292,850	-0.1%
444 NORTH BARFIELD DISTRICT								
	Department Total	176,899	165,007	151,059	111,271	474,423	473,939	-0.1%
445 WEST WINTERBERRY DISTRICT								
	Department Total	233,255	217,760	201,415	147,923	613,824	612,866	-0.2%
446 OLDE MARCO DISTRICT								
	Department Total	16,771	15,985	14,932	11,228	26,742	26,662	-0.3%
447 PORT MARCO DISTRICT								
	Department Total	74	74	64	59	80	80	0.0%
448 LAMPLIGHTER DISTRICT								
	Department Total	121,301	113,374	103,962	77,621	312,421	312,333	0.0%
449 SHEFFIELD DISTRICT								
	Department Total	209,170	195,761	179,669	136,423	548,324	547,201	-0.2%
450 MACKLE PARK DISTRICT								
	Department Total	156,423	147,260	135,912	102,424	397,630	396,681	-0.2%
451 GULFPORT DISTRICT								



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
Department Total		58,093	54,173	50,172	37,074	157,473	154,161	-2.1%
452 EAST WINTERBERRY N. DISTRICT								
Department Total		29,016	27,415	25,056	18,808	82,514	81,434	-1.3%
453 EAST WINTERBERRY S. DISTRICT								
Department Total		41,709	39,285	36,290	27,318	119,542	118,720	-0.7%
454 GOLDENROD DISTRICT								
Department Total		192,809	187,750	181,332	59,583	237,295	236,750	-0.2%
455 COPPERFIELD DISTRICT								
Department Total		122,058	119,143	115,066	36,912	146,719	146,359	-0.2%
456 ESTATES DISTRICT								
Department Total		417,126	408,966	396,681	111,209	421,449	420,712	-0.2%
Grand Total		2,307,863	2,201,731	2,078,061	1,109,968	4,473,897	4,462,499	-0.3%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
440 TIGER TAIL DISTRICT								
4400000-361100	INTEREST	(25,284)	(23,209)	(27,655)	(39)	0	0	0.0%
4400000-369900	OTHER MISCELLANEOUS	0	0	(457)	(427)	0	0	0.0%
4400000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(173,789)	(173,769)	0.0%
4405350-524940	MISCELLANEOUS EXPENSE	3,313	2,946	2,103	1,963	2,850	2,830	-0.7%
4405350-710000	PRINCIPAL	72,999	76,090	79,183	82,403	82,403	85,665	4.0%
4405350-710100	PRINCIPAL - CAPACITY	32,797	34,185	35,575	37,021	37,022	32,282	-12.8%
4405350-720000	INTEREST	42,727	39,670	36,487	26,472	35,545	38,488	8.3%
4405350-720100	INTEREST - CAPACITY	19,196	17,823	16,393	11,893	15,969	14,504	-9.2%
4405350-799999	DEBT SERVICE OFFSET	(105,796)	(110,275)	(114,758)	(119,424)	0	0	0.0%
Department Total		39,952	37,229	26,871	39,863	0	0	0.0%
441 SOUTH BARFIELD DISTRICT								
4410000-361100	INTEREST	(16,151)	(14,778)	(22,129)	(10,874)	0	0	0.0%
4410000-369900	OTHER MISCELLANEOUS	0	0	(230)	(233)	0	0	0.0%
4410000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(55,770)	(55,760)	0.0%
4415350-524940	MISCELLANEOUS EXPENSE	1,880	1,808	1,147	1,143	1,850	1,840	-0.5%
4415350-710000	PRINCIPAL	21,824	22,748	23,673	24,636	24,636	25,611	4.0%
4415350-710100	PRINCIPAL - CAPACITY	11,546	12,035	12,524	13,034	13,034	13,550	4.0%
4415350-720000	INTEREST	12,774	11,860	10,908	7,914	10,627	9,652	-9.2%
4415350-720100	INTEREST - CAPACITY	6,758	6,275	5,771	4,187	5,623	5,107	-9.2%
4415350-799999	DEBT SERVICE OFFSET	(33,370)	(34,783)	(36,198)	(37,669)	0	0	0.0%
Department Total		5,260	5,165	(4,532)	2,138	0	0	0.0%
442 KENDALL DISTRICT								
4420000-361100	INTEREST	(94,990)	(86,817)	(89,903)	(17,650)	0	0	0.0%
4420000-369900	OTHER MISCELLANEOUS	(14,453)	563	207	(1,455)	0	0	0.0%
4420000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(412,890)	(412,222)	-0.2%
4425350-524940	MISCELLANEOUS EXPENSE	11,372	10,359	7,169	6,601	9,680	8,910	-8.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
4425350-525905	DEPRECIATION	169,928	169,928	169,928	0	0	0	0.0%
4425350-710000	PRINCIPAL	176,876	182,672	188,657	194,838	194,838	201,222	3.3%
4425350-710100	PRINCIPAL - CAPACITY	65,210	67,929	70,762	73,713	73,713	76,787	4.2%
4425350-720000	INTEREST	106,480	100,645	94,619	70,619	92,837	86,555	-6.8%
4425350-720100	INTEREST - CAPACITY	48,396	45,596	42,680	31,534	41,822	38,748	-7.4%
4425350-799999	DEBT SERVICE OFFSET	(242,086)	(250,601)	(259,419)	(268,551)	0	0	0.0%
Department Total		226,733	240,274	224,701	89,650	0	0	0.0%
443 NORTH MARCO DISTRICT								
4430000-361100	INTEREST	(40,209)	(52,536)	(81,416)	(24,460)	0	0	0.0%
4430000-369900	OTHER MISCELLANEOUS	(2,511)	12,317	(610)	(1,890)	0	0	0.0%
4430000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(293,012)	(292,850)	-0.1%
4435350-524940	MISCELLANEOUS EXPENSE	6,441	5,817	9,313	3,767	5,400	5,150	-4.6%
4435350-710000	PRINCIPAL	144,816	149,647	154,640	159,801	159,801	165,137	3.3%
4435350-710100	PRINCIPAL - CAPACITY	33,851	35,849	37,863	39,989	39,990	42,163	5.4%
4435350-720000	INTEREST	70,130	65,266	60,238	44,125	58,751	53,503	-8.9%
4435350-720100	INTEREST - CAPACITY	33,767	31,786	29,693	21,896	29,070	26,897	-7.5%
4435350-799999	DEBT SERVICE OFFSET	(178,668)	(185,496)	(192,502)	(199,790)	0	0	0.0%
Department Total		67,619	62,651	17,217	43,438	0	0	0.0%
444 NORTH BARFIELD DISTRICT								
4440000-361100	INTEREST	(99,023)	(104,449)	(170,137)	(67,401)	0	0	0.0%
4440000-369900	OTHER MISCELLANEOUS	(19,211)	(2,570)	(1,116)	(1,151)	0	0	0.0%
4440000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(474,423)	(473,939)	-0.1%
4445350-524940	MISCELLANEOUS EXPENSE	8,880	8,077	5,673	4,612	7,220	6,620	-8.3%
4445350-710000	PRINCIPAL	219,507	226,365	233,439	240,736	240,737	248,264	3.1%
4445350-710100	PRINCIPAL - CAPACITY	71,531	75,752	80,007	84,501	84,502	89,093	5.4%
4445350-720000	INTEREST	96,666	89,763	82,643	60,391	80,538	73,127	-9.2%
4445350-720100	INTEREST - CAPACITY	71,353	67,167	62,743	46,269	61,426	56,835	-7.5%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
4445350-799999	DEBT SERVICE OFFSET	(291,038)	(302,118)	(313,447)	(325,238)	0	0	0.0%
Department Total		58,665	57,988	(20,194)	42,720	0	0	0.0%
445 WEST WINTERBERRY DISTRICT								
4450000-361100	INTEREST	(149,085)	(158,155)	(200,745)	(112,686)	0	0	0.0%
4450000-369900	OTHER MISCELLANEOUS	0	(2,060)	(1,942)	(2,473)	0	0	0.0%
4450000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(613,824)	(612,866)	-0.2%
4455350-524940	MISCELLANEOUS EXPENSE	14,792	13,617	12,189	9,046	13,400	12,300	-8.2%
4455350-710000	PRINCIPAL	272,714	281,202	289,956	298,984	298,985	308,296	3.1%
4455350-710100	PRINCIPAL - CAPACITY	98,733	104,560	110,433	116,636	116,636	122,973	5.4%
4455350-720000	INTEREST	119,976	111,433	102,623	75,013	100,018	90,849	-9.2%
4455350-720100	INTEREST - CAPACITY	98,486	92,710	86,603	63,864	84,785	78,448	-7.5%
4455350-799999	DEBT SERVICE OFFSET	(371,448)	(385,762)	(400,388)	(415,620)	0	0	0.0%
Department Total		84,170	57,545	(1,271)	32,764	0	0	0.0%
446 OLDE MARCO DISTRICT								
4460000-361100	INTEREST	(11,792)	(11,461)	(11,493)	(1,066)	0	0	0.0%
4460000-369900	OTHER MISCELLANEOUS	0	0	(127)	(173)	0	0	0.0%
4460000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(26,742)	(26,662)	-0.3%
4465350-524940	MISCELLANEOUS EXPENSE	1,035	1,044	853	759	1,130	1,050	-7.1%
4465350-710100	PRINCIPAL - CAPACITY	9,299	10,094	10,909	11,789	11,790	12,706	7.8%
4465350-720100	INTEREST - CAPACITY	15,737	14,941	14,080	10,469	13,822	12,906	-6.6%
4465350-799999	DEBT SERVICE OFFSET	(9,299)	(10,094)	(10,909)	(11,789)	0	0	0.0%
Department Total		4,979	4,524	3,312	9,989	0	0	0.0%
447 PORT MARCO DISTRICT								
4470000-361100	INTEREST	(11,726)	3,572	(4,112)	(180)	0	0	0.0%
4470000-369900	OTHER MISCELLANEOUS	111	0	(8)	(13)	0	0	0.0%
4470000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(80)	(80)	0.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
4475350-524940	MISCELLANEOUS EXPENSE	74	74	64	59	80	80	0.0%
Department Total		(11,541)	3,646	(4,055)	(134)	0	0	0.0%
448 LAMPLIGHTER DISTRICT								
4480000-361100	INTEREST	(66,147)	(64,840)	(85,001)	(16,001)	0	0	0.0%
4480000-369900	OTHER MISCELLANEOUS	(1,738)	(6,797)	10,554	(888)	0	0	0.0%
4480000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(312,421)	(312,333)	0.0%
4485350-524940	MISCELLANEOUS EXPENSE	7,261	6,420	4,378	4,198	5,920	5,770	-2.5%
4485350-710000	PRINCIPAL	126,693	130,522	134,467	138,532	138,532	142,719	3.0%
4485350-710100	PRINCIPAL - CAPACITY	60,571	63,837	67,119	70,569	70,569	74,081	5.0%
4485350-720000	INTEREST	60,483	56,629	52,660	38,879	51,487	47,362	-8.0%
4485350-720100	INTEREST - CAPACITY	53,557	50,325	46,924	34,544	45,913	42,401	-7.6%
4485350-799999	DEBT SERVICE OFFSET	(187,264)	(194,359)	(201,586)	(209,100)	0	0	0.0%
Department Total		53,416	41,737	29,515	60,731	0	0	0.0%
449 SHEFFIELD DISTRICT								
4490000-361100	INTEREST	(161,354)	(146,828)	(175,303)	(45,436)	0	0	0.0%
4490000-369900	OTHER MISCELLANEOUS	3,257	(10,050)	(13,536)	(2,089)	0	0	0.0%
4490000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(548,324)	(547,201)	-0.2%
4495350-524940	MISCELLANEOUS EXPENSE	15,154	13,833	10,295	11,485	14,310	13,060	-8.7%
4495350-710000	PRINCIPAL	251,074	258,842	266,849	275,104	275,105	283,615	3.1%
4495350-710100	PRINCIPAL - CAPACITY	80,040	84,356	88,692	93,252	93,252	97,892	5.0%
4495350-720000	INTEREST	123,244	115,427	107,368	79,291	104,986	96,604	-8.0%
4495350-720100	INTEREST - CAPACITY	70,772	66,501	62,007	45,647	60,671	56,030	-7.6%
4495350-799999	DEBT SERVICE OFFSET	(331,114)	(343,198)	(355,541)	(368,356)	0	0	0.0%
Department Total		51,073	38,883	(9,169)	88,898	0	0	0.0%
450 MACKLE PARK DISTRICT								
4500000-361100	INTEREST	(112,785)	(104,540)	(110,647)	(18,017)	0	0	0.0%
4500000-369900	OTHER MISCELLANEOUS	743	(270)	(2,180)	(2,069)	0	0	0.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
4500000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(397,630)	(396,681)	-0.2%
4505350-524940	MISCELLANEOUS EXPENSE	14,358	13,232	10,196	8,995	13,700	12,670	-7.5%
4505350-710000	PRINCIPAL	166,375	171,386	176,549	181,868	181,868	187,347	3.0%
4505350-710100	PRINCIPAL - CAPACITY	69,707	72,614	75,642	78,796	78,797	82,083	4.2%
4505350-720000	INTEREST	90,331	85,288	80,093	59,720	78,558	73,160	-6.9%
4505350-720100	INTEREST - CAPACITY	51,734	48,741	45,623	33,709	44,707	41,421	-7.4%
4505350-799999	DEBT SERVICE OFFSET	(236,082)	(244,001)	(252,191)	(260,664)	0	0	0.0%
Department Total		44,380	42,450	23,084	82,337	0	0	0.0%
451 GULFPORT DISTRICT								
4510000-361100	INTEREST	(46,412)	(45,475)	(64,775)	(25,941)	0	0	0.0%
4510000-369900	OTHER MISCELLANEOUS	(10,585)	(3,038)	(1,542)	(898)	0	0	0.0%
4510000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(157,473)	(154,161)	-2.1%
4515350-524940	MISCELLANEOUS EXPENSE	5,461	4,950	4,426	3,505	4,880	4,620	-5.3%
4515350-710000	PRINCIPAL	21,079	21,656	22,249	22,859	22,859	23,485	2.7%
4515350-710100	PRINCIPAL - CAPACITY	75,000	80,000	80,000	85,000	85,000	85,000	0.0%
4515350-720000	INTEREST	10,626	10,046	9,449	7,058	9,274	8,656	-6.7%
4515350-720100	INTEREST - CAPACITY	42,005	39,177	36,297	26,510	35,460	32,400	-8.6%
4515350-799999	DEBT SERVICE OFFSET	(96,079)	(101,656)	(102,249)	(107,859)	0	0	0.0%
Department Total		1,096	5,659	(16,145)	10,235	0	0	0.0%
452 EAST WINTERBERRY N. DISTRICT								
4520000-361100	INTEREST	(27,734)	(21,989)	(29,118)	(9,280)	0	0	0.0%
4520000-369900	OTHER MISCELLANEOUS	(24,259)	(3,341)	(362)	(352)	0	0	0.0%
4520000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(82,514)	(81,434)	-1.3%
4525350-524940	MISCELLANEOUS EXPENSE	2,503	2,424	1,736	1,595	2,480	2,290	-7.7%
4525350-710000	PRINCIPAL	29,761	30,558	31,376	32,216	32,217	33,079	2.7%
4525350-710100	PRINCIPAL - CAPACITY	20,000	20,000	20,000	25,000	25,000	25,000	0.0%
4525350-720000	INTEREST	14,603	13,802	12,979	9,692	12,737	11,885	-6.7%
4525350-720100	INTEREST - CAPACITY	11,909	11,189	10,342	7,521	10,080	9,180	-8.9%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
4525350-799999	DEBT SERVICE OFFSET	(49,761)	(50,558)	(51,376)	(57,216)	0	0	0.0%
Department Total		(22,977)	2,085	(4,424)	9,177	0	0	0.0%
453 EAST WINTERBERRY S. DISTRICT								
4530000-361100	INTEREST	(43,124)	(46,141)	(76,993)	(38,792)	0	0	0.0%
4530000-369900	OTHER MISCELLANEOUS	(362)	(144)	(2,566)	(579)	0	0	0.0%
4530000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(119,542)	(118,720)	-0.7%
4535350-524940	MISCELLANEOUS EXPENSE	4,091	3,731	2,856	2,350	3,740	2,890	-22.7%
4535350-710000	PRINCIPAL	76,666	78,719	80,827	82,991	82,992	85,214	2.7%
4535350-720000	INTEREST	37,618	35,554	33,434	24,968	32,810	30,616	-6.7%
4535350-799999	DEBT SERVICE OFFSET	(76,666)	(78,719)	(80,827)	(82,991)	0	0	0.0%
Department Total		(1,776)	(7,000)	(43,269)	(12,054)	0	0	0.0%
454 GOLDENROD DISTRICT								
4540000-361100	INTEREST	(68,808)	(71,128)	(115,519)	(58,075)	0	0	0.0%
4540000-369900	OTHER MISCELLANEOUS	1,555	69	(1,019)	(921)	0	0	0.0%
4540000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(237,295)	(236,750)	-0.2%
4545350-524940	MISCELLANEOUS EXPENSE	7,364	6,569	4,540	4,390	6,230	5,620	-9.8%
4545350-525905	DEPRECIATION	103,138	103,138	103,138	0	0	0	0.0%
4545350-710000	PRINCIPAL	145,615	149,854	154,216	158,705	158,706	163,325	2.9%
4545350-720000	INTEREST	82,307	78,043	73,654	55,192	72,359	67,805	-6.3%
4545350-799999	DEBT SERVICE OFFSET	(145,615)	(149,854)	(154,216)	(158,705)	0	0	0.0%
Department Total		125,556	116,691	64,793	586	0	0	0.0%
455 COPPERFIELD DISTRICT								
4550000-361100	INTEREST	(47,030)	(44,816)	(68,899)	(32,044)	0	0	0.0%
4550000-369900	OTHER MISCELLANEOUS	0	25,366	(627)	(635)	0	0	0.0%
4550000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(146,719)	(146,359)	-0.2%
4555350-524940	MISCELLANEOUS EXPENSE	4,785	4,501	3,131	2,865	4,180	3,780	-9.6%
4555350-525905	DEPRECIATION	66,499	66,499	66,499	0	0	0	0.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
4555350-710000	PRINCIPAL	89,827	92,441	95,132	97,901	97,902	100,752	2.9%
4555350-720000	INTEREST	50,773	48,143	45,435	34,047	44,637	41,827	-6.3%
4555350-799999	DEBT SERVICE OFFSET	(89,827)	(92,441)	(95,132)	(97,901)	0	0	0.0%
Department Total		75,027	99,693	45,539	4,232	0	0	0.0%
456 ESTATES DISTRICT								
4560000-361100	INTEREST	(185,647)	(182,052)	(210,417)	(48,641)	0	0	0.0%
4560000-369900	OTHER MISCELLANEOUS	(583)	0	(482)	(2,736)	0	0	0.0%
4560000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(421,449)	(420,712)	-0.2%
4565350-524940	MISCELLANEOUS EXPENSE	19,684	18,548	13,482	12,935	19,190	18,350	-4.4%
4565350-525905	DEPRECIATION	252,582	252,582	252,582	0	0	0	0.0%
4565350-710000	PRINCIPAL	252,234	259,218	266,395	273,772	273,772	281,353	2.8%
4565350-720000	INTEREST	144,860	137,835	130,617	98,275	128,487	121,009	-5.8%
4565350-799999	DEBT SERVICE OFFSET	(252,234)	(259,218)	(266,395)	(273,772)	0	0	0.0%
Department Total		230,896	226,914	185,781	59,833	0	0	0.0%
Grand Total		1,032,528	1,036,135	517,755	564,401	0	0	0.0%



HIDEAWAY BEACH FUND (150)

FINANCIAL SUMMARY

Fiscal Year 2020-21

Beginning Unassigned Fund Balance - as of Sept. 30, 2019		\$	1,697,688
Projected Revenues FY 2019-20		\$	534,642
Projected Expenditures FY 2019-20		\$	300,000
Net Increase/(Decrease) in Fund Balance		\$	234,642
Expected Unassigned Fund Balance as of Sept. 30, 2020		\$	1,932,330
Add Fiscal Year 2020-21 Budgeted Revenues			
Taxes	535,697		
Transfers In	-	\$	535,697
TOTAL AVAILABLE RESOURCES		\$	2,468,027
Less Fiscal Year 2020-21 Budgeted Expenditures			
Operating Expenditures	535,697		
		\$	535,697
BUDGETED CASH FLOW		\$	-
Projected Unassigned Fund Balance as of September 30, 2021		\$	1,932,330



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
150 HIDEAWAY BEACH TAX DISTRICT								
1500000-311000	AD VALOREM TAXES	(531,323)	(652,144)	(655,640)	(505,535)	(506,143)	(535,697)	5.8%
1500000-311200	DELINQUENT AD VALOREM TAXES	0	0	(986)	0	0	0	0.0%
1500000-361100	INTEREST	(5,927)	(8,729)	(35,060)	(29,117)	0	0	0.0%
1500000-369900	OTHER MISCELLANEOUS	(2)	0	(340)	0	0	0	0.0%
1505371-523100	PROFESSIONAL SERVICES	32,809	142,442	183,047	152,855	153,065	100,000	-34.7%
1505371-523107	LEGAL - OTHER	5,164	3,356	5,064	25,000	25,000	15,000	-40.0%
1505371-523120	WILDLIFE MONITORING	11,550	8,400	28,250	0	40,000	40,000	0.0%
1505371-524000	TRAVEL & PER DIEM	1,018	1,270	63	46	3,000	3,000	0.0%
1505371-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	163,395	377,697	131.2%
1505371-606300	INFRASTRUCTURE	0	0	707,229	0	0	0	0.0%
1505371-606400	MACHINERY & EQUIPMENT	0	0	0	121,684	121,684	0	-100.0%
Department Total		(486,711)	(505,405)	231,628	(235,068)	0	0	0.0%
Grand Total		(486,711)	(505,405)	231,628	(235,068)	0	0	0.0%



RISK MANAGEMENT FUND (150)

FINANCIAL SUMMARY

Fiscal Year 2020-21

Beginning Fund Balance - as of Sept. 30, 2019		\$ 999,903
Projected Revenues FY 2019-20		\$ 1,478,815
Projected Expenditures FY 2019-20		\$ 1,443,815
Net Increase/(Decrease) in Fund Balance		<u>\$ 35,000</u>
Expected Fund Balance as of Sept. 30, 2020		\$ 1,034,903
Add Fiscal Year 2020-21 Budgeted Revenues		
Transfers In General Fund	586,758	
Transfers In Bldg Services	72,295	
Transfers In Water Sewer	818,992	
		<u>\$ 1,478,045</u>
TOTAL AVAILABLE RESOURCES		\$ 2,512,948
Less Fiscal Year 2020-21 Budgeted Expenditures		
Operating Expenditures	1,578,045	
		<u>\$ 1,578,045</u>
BUDGETED CASH FLOW		\$ (100,000)
Projected Fund Balance as of September 30, 2021		\$ 934,903



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
500 SELF-INSURANCE FUND								
0000 UNDEFINED								
5000000-341205	INTERNAL SERV FEE-INSUR GEN FD	(682,800)	(682,800)	(682,800)	(625,900)	(682,800)	(586,758)	-14.1%
5000000-341210	INTERNAL SERV FEE-INSUR BLDG	(67,284)	(67,284)	(67,284)	(61,677)	(67,295)	(72,295)	7.4%
5000000-341215	INTERNAL SERV FEE-WTR/SWR	(662,952)	(662,940)	(662,940)	(607,695)	(662,950)	(818,992)	23.5%
5000000-361100	INTEREST	(11,475)	(16,958)	(67,482)	(56,054)	0	0	0.0%
5000000-369900	OTHER MISCELLANEOUS	0	(37,611)	(14,691)	0	0	0	0.0%
5000000-369905	INSURANCE CLAIMS REIMBUSEMT	(14,469)	(396,358)	(59,428)	(234,948)	0	0	0.0%
5000000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(100,000)	(100,000)	0.0%
Department Total		(1,438,980)	(1,863,950)	(1,554,626)	(1,586,274)	(1,513,045)	(1,578,045)	4.3%
5190 GENERAL GOVERNMENT								
5005190-523430	SELF INS THIRD PARTY ADMIN	34,000	35,500	36,000	36,000	45,000	39,000	-13.3%
5005190-524500	INSURANCE	745,378	759,045	849,259	956,611	933,045	1,004,045	7.6%
5005190-524520	INSURANCE CLAIMS PAID	269,999	31,316	1,591,295	429,191	400,000	400,000	0.0%
5005190-524600	REPAIR & MAINTENANCE	16,514	20,694	11,768	13,582	35,000	35,000	0.0%
5005190-524940	MISCELLANEOUS EXPENSE	45	11,200	45	60	0	0	0.0%
Department Total		1,065,937	857,755	2,488,367	1,435,445	1,413,045	1,478,045	4.6%
5810 TRANSFERS OUT								
5005810-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	100,000	100,000	0.0%
5005810-525845	TRANSFERS OUT	1,566,880	0	0	0	0	0	0.0%
5005810-525855	TRANSFERS OUT-CIP	58,000	375,000	0	0	0	0	0.0%
Department Total		1,624,880	375,000	0	0	100,000	100,000	0.0%
Grand Total		1,251,837	(631,195)	933,741	(150,829)	0	0	0.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
650 FIRE PENSION TRUST								
6500000 FIRE PENSION BALST/REV								
6500000-361100	INTEREST	(89,081)	(99,575)	(215,812)	(181,423)	0	0	0.0%
6500000-361200	DIVIDENDS	(195,642)	(235,746)	(268,724)	(182,703)	0	0	0.0%
6500000-361300	NET INC/DEC IN FMK VALUE	(1,120,452)	84,008	(121,496)	(234,403)	0	0	0.0%
6500000-361400	GAIN OR LOSS ON INVESTMENT	(405,570)	(1,313,660)	(331,882)	(139,093)	0	0	0.0%
6500000-368005	PENSION FD CONTRIB -EMPLOYEE	(24,424)	(23,976)	(25,905)	(27,736)	0	0	0.0%
6500000-368010	PENSION CONTRIBUTION - CITY	(1,070,254)	(945,190)	(1,031,726)	(1,117,276)	(60,000)	(60,000)	0.0%
6500000-368020	PENSION CONTRIBUTION STATE	(303,572)	(333,793)	(337,058)	0	(20,000)	(20,000)	0.0%
6500000-369900	OTHER MISCELLANEOUS	(16)	(55)	0	0	0	0	0.0%
Department Total		(3,209,011)	(2,867,987)	(2,332,603)	(1,882,635)	(80,000)	(80,000)	0.0%
6505180 PENSION -FIRE								
6505180-523105	LEGAL	13,750	20,000	15,455	11,406	20,000	28,000	40.0%
6505180-523125	ACTUARIAL SERVICES	34,066	16,976	17,508	17,771	30,000	24,000	-20.0%
6505180-523130	INVESTMENT ADVISORY SVC	121,851	139,551	154,135	122,347	0	0	0.0%
6505180-523400	OTHER CONTRACTUAL SERVICES	12,117	10,522	10,345	7,750	0	0	0.0%
6505180-523600	PENSION BENEFITS	29,186	158,478	531,049	225,862	0	0	0.0%
6505180-524500	INSURANCE	0	2,304	3,003	3,003	3,000	3,000	0.0%
6505180-524910	OTHER CHGS - ADMINISTRATIVE	0	0	0	0	15,000	15,000	0.0%
6505180-524940	MISCELLANEOUS EXPENSE	150	120	91	60	6,000	10,000	66.7%
6505180-525400	MEMBERSHIPS AND PUBLICATIONS	8,495	3,680	1,960	1,340	0	0	0.0%
6505180-525500	TRAINING	0	4,517	905	664	6,000	0	-100.0%
Department Total		219,615	356,148	734,451	390,202	80,000	80,000	0.0%
Grand Total		(2,989,396)	(2,511,839)	(1,598,152)	(1,492,432)	0	0	0.0%



Marco Island FY 2021 Adopted Budget

Accounts	Description	2017 Actuals	2018 Actuals	2019 Actuals	YTD Actuals	2020 Revised Budget	2021 Projection Level 4	% Chng
651 POLICE PENSION TRUST								
6510000 POLICE PENSION BALST/REV								
6510000-361100	INTEREST	(70,210)	(88,125)	(134,555)	(97,771)	0	0	0.0%
6510000-361200	DIVIDENDS	(156,709)	(191,485)	(211,584)	(120,795)	0	0	0.0%
6510000-361300	NET INC/DEC IN FMK VALUE	(936,180)	117,623	(40,851)	(9,361)	0	0	0.0%
6510000-361400	GAIN OR LOSS ON INVESTMENT	(287,697)	(1,013,181)	(241,515)	(89,734)	0	0	0.0%
6510000-368005	PENSION FD CONTRIB -EMPLOYEE	(11,628)	(11,495)	(11,479)	(11,452)	0	0	0.0%
6510000-368010	PENSION CONTRIBUTION - CITY	(2,017,283)	(715,410)	(632,547)	(444,342)	(72,160)	(65,120)	-9.8%
6510000-368020	PENSION CONTRIBUTION STATE	(180,792)	(201,135)	(221,812)	0	(9,840)	(8,880)	-9.8%
Department Total		(3,660,498)	(2,103,208)	(1,494,342)	(773,456)	(82,000)	(74,000)	-9.8%
6515180 PENSION -POLICE								
6515180-523105	LEGAL	14,000	12,000	12,705	9,156	20,000	20,000	0.0%
6515180-523125	ACTUARIAL SERVICES	17,831	22,849	25,573	14,707	24,000	30,000	25.0%
6515180-523130	INVESTMENT ADVISORY SVC	94,670	113,047	119,810	89,444	0	0	0.0%
6515180-523400	OTHER CONTRACTUAL SERVICES	14,567	10,693	11,600	8,550	0	0	0.0%
6515180-523600	PENSION BENEFITS	275,092	280,997	488,778	270,664	0	0	0.0%
6515180-524500	INSURANCE	2,779	2,331	2,336	0	3,000	3,000	0.0%
6515180-524910	OTHER CHGS - ADMINISTRATIVE	0	0	0	0	15,000	15,000	0.0%
6515180-524940	MISCELLANEOUS EXPENSE	120	192	90	60	10,000	6,000	-40.0%
6515180-525400	MEMBERSHIPS AND PUBLICATIONS	600	600	600	620	0	0	0.0%
6515180-525500	TRAINING	0	1,227	0	0	10,000	0	-100.0%
Department Total		419,659	443,936	661,492	393,201	82,000	74,000	-9.8%
Grand Total		(3,240,839)	(1,659,272)	(832,851)	(380,255)	0	0	0.0%



City of Marco Island

VISION PLAN/GOALS AND OBJECTIVES

One characteristic of a good budget is that it should provide linkage with city goals and priorities. City's Vision Plan ([link to document](#)) was adopted by City Council in April 2019. This vision contained four major goals, with several activities and elements to achieve these goals. Many of these goals have been integrated into this budget document.

Goal 1: Financially Sound City Providing excellent services

Objectives

- Have a high-level of customer satisfaction with City services and services response
- Hire and retain a professional, talented workforce dedicated to serving our community with competitive compensation.
- Provide City services in a cost-effective and efficient manner
- Have resources to support defined City services and service levels
- Invest in the maintenance and upgrade of City facilities, equipment, and infrastructure
- Leverage City resources through grants and outside funding sources
- Develop and institutionalize an ongoing strategic planning process

Goal 2: Pristine Natural Environment and Quality Water

Objectives

- Improve the overall quality of water
- Preserve our "world class" beach
- Develop and maintain an effective storm water management system
- Have fish, crabs, and sea grass living in the waterways
- Meet and exceed water quality standards
- Have well maintained canals and swales
- Effectively manage wildlife

Goal 3: Control Growth and Development/Redevelopment

Objectives

- Protect the Island "small-town" character
- Have successful local businesses
- Protect the Island from overdevelopment

- Have well-designed, well-maintained roads, sidewalks, and trails
- Develop and update the Comprehensive Plan, Land Development Code, and infrastructure master plans.

Goal 4: Great Place to Live

Objectives

- Maintain and enhance a “World Class Beach”
- Maintain a safe community
- Prepare for, have ability to respond to and recover from a major hurricane
- Maintain/enhance top quality schools – facilities and educational programs
- Have well-designed, well-maintained parks and park venues/amenities
- Have available recreation programming opportunities for all family generations

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.

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.

Balanced Budget Definition

The budget must be balanced for all funds. Total anticipated revenues and use of fund balance must equal total estimated expenditures for each fund (Section 166.241 of Florida Statutes requires that all budgets be balanced.) A balanced budget requires each operating fund to have revenues fully cover expenditures. Fund balance, if used as a source of revenue, may only be used in accordance with the City's fund balance policy.

CAPITAL IMPROVEMENT POLICIES

The City will develop a 5 year "pay-as-you-go" plan for capital improvements and update it annually. The City will enact an annual capital budget based on the multi-year Capital Improvement Plan with realistic and dedicated revenue sources to fund the capital 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 for 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.

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.

FINANCIAL RESERVE POLICIES

The city will administer the Council Policy for Emergency Reserves of 25% of the adopted fiscal year General Fund Operating Budget.

FUND BALANCE

The City classifies fund balance in accordance with GASB Statement No. 54 “Fund Balance Reporting and Governmental Fund Type Definitions.” This Statement enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Carry forward (Fund Balance): All multi-year capital funds that are unexpended and unencumbered at the end of the fiscal year will be appropriated as carry forward revenue from use of unassigned fund balance in the following year. Carry forward revenue represents capital reserves that are "carried forward" to fund these same projects in the new year or to fund capital projects in the current or future years.

Definitions

- **Nonspendable fund balances** include amounts that cannot be spent because they are either: (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- **Restricted fund balance** amounts that are restricted to specific purposes either by: (a) constraints placed on the use of resources by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation are classified as restricted fund balances.
- **Committed fund balance** amounts that can only be used for specific purposes pursuant to constraints imposed by the City Council through an ordinance or resolution are classified as committed fund balances.
- **Assigned fund balance** amounts that are constrained by the City’s intent to be used for specific purposes but are neither restricted nor committed are classified as assigned fund balances. Assignments are made by the City Manager based on Council direction through a resolution.
- **Unassigned fund balance** represents fund balance that has not been assigned to

other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The General Fund is the only Fund allowed to have a positive unassigned fund balance. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources (committed, assigned and unassigned) as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use it is the City's policy to use committed resources first, then assigned, and then unassigned as they are needed but reserves the right to selectively defer the use of these funds.

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:

Capital Reserve

After General Fund reserves have been met, excess reserves may be set aside to provide the cash necessary to implement a capital 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.

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.

BUDGET GLOSSARY

- A -

Accrual Basis of Accounting – A method of bookkeeping in which income and expenses are allocated to periods to which they apply, regardless of when they are actually received or paid. For example, if revenue was earned on October 15, but payment was not received until November 15, the revenue would be recorded as revenue in October.

Actuarial – An adjective that describes statistical elements, assumptions, and techniques used by actuaries. An "actuary" is an expert who computes insurance or pension risks and plan costs based upon plan membership, experience, and other factors. Actuaries determine the level of funding required to provide the benefits.

Ad Valorem Taxes – Latin for “value-based” tax and commonly referred to as “property tax”. This is the tax levied on both real and personal property according to the property’s value and the millage (or tax) rate.

AFSCME – American Federation of State, County and Municipal Employees. The union and bargaining unit for certain City employees.

Amortization - The paying off of debt with a fixed repayment schedule in regular installments over a period of time

Annual Budget – A budget applicable to a single fiscal year. Marco Island's annual budget is from October to September.

Appropriation – A legislative authorization to expend a specified sum of money for a specified purpose, for a limited period of times.

Assessed Valuation – A value established for real and personal property for use as a basis for levying property taxes.

Asset – Resources owned or held by a government which has monetary value.

- B -

Balanced Budget –An operating budget where revenues or other funding sources fully cover expenditures.

Bond – A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and water and sewer systems.

Budget – A plan of financial activity for a specified period of time that indicates all planned revenues and expenditures for the specified period.

Budget Calendar – The schedule of key dates that the City follows in the preparation, adoption, and administration of the budget.

Budget Document – The official written statement prepared in order to present a comprehensive financial program of an organization. A budget document serves as 1) a policy document; 2) an operations guide; 3) a financial plan; and 4) as a communications device.

Budget Message – The opening section of the budget that provides City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous Fiscal Years, and recommendations regarding the financial policy for the upcoming period.

Business Tax Receipt – Formerly Occupational licenses, is a tax for doing business in the City.

- C -

Capital Outlay/Expenditures – Expenditures resulting in the acquisition of or addition to fixed assets. The City’s threshold for capital purchases is \$1,000 to track as fixed assets.

Chargeback – A mechanism by which services performed by one City Department for another is charged and paid across funds.

Glossary (continued)

Capital Improvements Program (CIP) - A five-year plan for capital expenditures to be incurred each year to meet capital needs arising from the long-term work program or other capital needs. Items included in the CIP are capital expenditures that are greater than \$1,000 and have a useful life of two years or more.

CGFO – Certified Government Finance Officer – A certification awarded to government finance professionals through the Florida Government Finance Officers Association, who have met the minimum requirements including passing the Code of Ethics for Public Officers, and Employees Exam and have additionally passed a five-part government finance/accounting exam. Bi-annual continuing professional education (CPE) is required to maintain certification.

Complete Streets - A transportation policy and design approach that requires streets to be planned, designed, operated, and maintained to enable safe, convenient and comfortable travel and access for users of all ages and abilities regardless of their mode of transportation.

Consumer Price Index (CPI) – Measures the prices of consumer goods and is a measure of U.S. inflation. It is published by the U.S. Department of Labor monthly.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contra-expense – A negative expense, such as a refund. It behaves like a revenue but is recorded as an expense.

CPFO – Certified Public Finance Officer – A certification awarded to government finance professionals through the Government Finance Officers Association, who have met the minimum requirements, and have additionally passed a five-part government finance/accounting exam. Bi-annual continuing professional education (CPE) is required to maintain certification.

CPPT – Certified Public Pension Trustee– A certification awarded to government pension professionals through the Florida Public Pension Trustees Association, who have attended basic, intermediate and advanced education sessions and passed the exam. Annual continuing professional education (CPE) is required to maintain certification.

- D -

DR 420/422 = Department of Revenue forms certifying taxable assessed value.

Debt Millage - The portion of the millage required to pay principal and interest on voter approved bonds. This millage fluctuates annually based on the property values and debt payable.

Debt Service - The amount of interest and principal that a City must pay each year on long-term and short-term debt.

Department - A major unit of organization in the City which indicates overall an operation or group of related operations within a functional area.

Depreciation – A decrease or loss of value of an item due to age, wear, or market conditions. The City does not budget for depreciation.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division - A unit of organization that is comprised of a specific operation within a functional area. City departments may contain one or more divisions.

- E -

Encumbrance - The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Glossary (continued)

Enterprise Fund – A type of fund used to account for operations that are financed and operated in a manner similar to private business enterprises.

- F -

Fiscal Year (FY) – Any consecutive 12 month period designated as a budget year. The City's budget year begins October 1, and ends September 30 of the following calendar year.

Fixed Assets - Assets of a long-term character costing more than \$1,000 that are intended to continue to be held or used, such as land, buildings, machinery, equipment and improvements.

Full-Time Equivalent (FTE) - The total scheduled work hours of City employees divided by the total work hours available annually provides number of FTE employees. A full-time employee working 40 hours/week equals one FTE, where a part-time employee working 20 hours/week equals .5 FTE.

Fund An accounting entity that has its own revenues, expenditures, assets and liabilities that are segregated from other sets of moneys. A fund is set up for the purpose of carrying out a specific purpose or activity.

Fund Balance – The excess of assets over liabilities. A positive ending fund balance from one fiscal year can be utilized as a resource for certain activities in the follow year. A negative fund balance is sometimes referred to as a deficit.

Fund Type - Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

- G -

Generally Accepted Accounting Principles (GAAP) – is a framework of accounting standards, rules and procedures defined by the professional accounting industry, which has been adopted by nearly all publicly traded U.S. companies.

General Fund – The principal fund of the City, the General Fund is used to account for all activities not included in other funds. General Fund revenue sources include property taxes, licenses, permits, fines and forfeitures, and sales taxes. Operating services from this fund include police protection, fire protection, general government administration, planning and recreation.

General Obligation Bonds - Upon voter approval at a general referendum, a project will be financed through a millage increase in ad valorem taxes for a specified period of time. This source is especially appropriate when the project or improvement is city-wide in nature or benefit.

GFOA - Government Finance Officers Association – GFOA is the professional association of state/provincial and local finance officers of the US and Canada and has served the public finance profession since 1906.

Goal - A long, or short-term, attainable target for an organization - its vision of the future.

Governmental Fund – a fund that is not classified as proprietary or fiduciary, typically used to account for tax supported or governmental activities. This includes the General fund, special revenues funds and debt service funds.

Grants - A contribution by the Federal, County, or State government to subsidize specific projects, either partially or entirely.

Glossary (continued)

- H -

Homestead Exemption – A deduction from the total taxable assessed value of an owner occupied property. The current exemption is \$50,000, authorized by the State government.

- I -

Impact Fee – Fees charged to develop to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

Improvements Other Than Buildings - Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.

Infrastructure – Long lived capital assets that normally are stationary and can be preserved for significantly greater number of years than most capital assets. Examples include roads, bridges, drainage systems and water and sewer systems.

Interfund Charges – Transactions between funds, which would be accounted for as revenue or expense if they involved an outside entity. Examples are Fleet Services Charge or administrative charges from the General Fund to other operating funds.

Interfund Transfer – Transfer of funds from one fund to another fund.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Interlocal Agreement - A written agreement between the City and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

Internal Service Fund – Proprietary fund type used to report any activity that provides goods or

services to other funds, departments, or agencies of the primary government and its component units on a cost-reimbursement basis.

Investments - Securities and other assets held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in government operations.

- L -

Levy - To impose taxes, special assessments, or service charges for the support of city activities.

Lift Station - Part of the sanitary sewer collection system that pumps waste flow from the gravity sewer system to the wastewater treatment plant. It can be installed above or below ground and is an integral part of the sanitary sewer system.

Line Item – A specific item or group of similar items defined in a unique account in the financial records. This is the lowest level of detail at which justification is reviewed and decisions are made.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

- M -

Mill - A tax rate of one dollar (\$1) per one thousand dollars (\$1,000) of taxable property value.

Millage Neutral – To use the same millage rate as levied in the previous budget year. See *Millage Rate*.

Millage Rate - The amount of tax stated in terms of a unit of the tax base. It determines how much revenue the government will receive and how much an individual property owner pays in taxes.

Mission – This statement establishes the basis for the goals of the department by describing in broad terms what the department intends to accomplish during the budget year.

Glossary (continued)

- N -

Net Budget – The total budget less all interfund charges and transfers.

Non Ad Valorem Assessments – Charges to property in Special Districts that are not based on property value. The basis for this charge is some other measurable criteria, such as per lot, per acre, or per residence.

Non-Recurring Revenues - One time or intermittent revenues received, often from short-term grants, insurance recoveries, donations, etc.

- O -

Objective - A specific measurable and observable result of an organization's activity that advances the organization toward its goal.

One-time-cost – Non-recurring costs budgeted for one year and then removed.

Operating Budget – A financial plan which presents proposed expenditures for the fiscal year and estimated revenues to finance them.

Operating Millage - The portion of the millage that supports the City's daily operations which provide basic governmental services.

OPEIU - Office and Professional Employees International Union, a union representing certain employees of the City.

Ordinance – A special order of the Council which requires two public readings and ten days of public notice prior to passage.

Output (Performance Measure) – Is the direct products and services delivered by a program.

- P -

Payment in Lieu of Taxes - Payments made to compensate the government for tax revenue lost because of the nature of a property's ownership. Usually this relates to foregone property tax revenue.

Performance Measure - Performance measurement is the ongoing monitoring and reporting of program accomplishments, particularly progress towards pre-established goals.

Personal Services – All costs related to compensating employees including salaries and benefits.

Pledged Reserves - That portion of a fund's assets that are set aside for guaranteeing payment of bonded debt.

Proprietary Fund – Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. Examples include enterprise funds and internal service funds.

Property Tax A tax levied on the assessed value of real property, i.e. ad valorem tax.

Public Service Taxes -Formerly called Utility Taxes, these are charges levied by the City on purchase of utility services within the corporate limits of the City. These services include electricity, natural gas, and communications.

-R -

Recurring Costs - Costs incurred on a generally regular basis throughout a facility's economic life, typically for operation, normal maintenance, or replacement of components or subsystems.

Recurring Revenues - Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

Referendum - A vote by the people.

Refunding Bond - A bond issued to pay off another bond to obtain better interest rates and/or bond conditions.

Reserves - That portion of a fund's assets that are 1) set aside for a specific purpose and, therefore, not available for general appropriation, or 2) anticipated to be available for future re-appropriation by action of City Council.

Glossary (continued)

Resolution - A special order of the Council, which requires one reading and five days public notice before passage. It is less formal than an Ordinance, but more formal than a motion.

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue – Money received by the City from external sources; income.

Revenue Bonds – A bond backed by a specific or guaranteed revenue stream. The City has revenue bonds that are backed by the revenues of the Water and Sewer Utility.

Rolled-Back Millage Rate - The millage necessary to raise the same amount of property tax dollars as received during the previous budget year. New construction is excluded from the roll-back calculation.

Revenue Neutral – When a revenue, such as property taxes provides the same dollar amount received during the previous budget year. See *Rolled-Back Millage Rate*.

- S -

Save our Homes - In 1992, the Florida Constitution was amended to limit the annual increases in the assessed value of property receiving homestead exemption to 3% or the percentage change in the Consumer Price Index, whichever is lower. This assessment limitation is commonly referred to as the "Save Our Homes" or "SOH" cap. .

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.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Statute – A written law enacted by a duly organized and constituted legislative body.

Subsequent Year Budgeted - A portion of fund balance that may be used to eliminate a projected budgetary deficit in the upcoming year's budget.

- T -

Tax Base - Taxable property value from which the City receives tax dollars.

Tax Increment Financing – Financing secured by the anticipated incremental increases in tax revenues, resulting from the redevelopment of an area.

Tax Stabilization Fund - A reservation of fund balance in the General Fund that sets aside reserves greater than the mandatory fund balance to use to help maintain a stable tax rate.

Taxable Valuation - The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the homestead exemption. There are also exemptions for disability, government owned and non-profit property.

Taxes - Compulsory charges levied by a government to finance services performed for the common benefit.

Tobacco Use Surcharge – The City charges an extra fee above the health insurance charge to employees who do not complete a non-tobacco use statement.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRIM Bill - Florida's Truth in Millage (TRIM) law requires cities to calculate next year's budget on the same tax dollars they received during the current fiscal year. (Section 100.065 F.S.)

Tyler/Tyler Munis – The City's enterprise resource software that manages the core functions of the City, such as financials, business taxes, permitting and utility billing.

Glossary (continued)

- U -

User Fees - Charges for specific services rendered only to those using such services, i.e., sewer service charge.

Utility Taxes – See Public Service Taxes.

- W -

Wi-Fi – Wireless system that enables phones, computers, tablets and more to connect to the internet.

Glossary (continued)

ABBREVIATIONS / ACRONYMS

ADA = Americans with Disabilities Act
AFSCME = American Federation of State, County and Municipal employees. The union and bargaining unit for certain City employees.
ALS = Advanced life support
ASR = Aquifer Storage and Recovery-an underground water storage system where water reserves are stored in a "bubble", to be used during times of low water availability.

BLS = Basic Life Support

CAD = Computer Aided Dispatch
CAFR = Comprehensive Annual Financial Report
CDBG = Community Development Block Grant
CIP = Capital Improvements Program/Project/Plan
CPI = Consumer Price Index
CRA = Community Redevelopment Agency

DEP = Department of Environmental Protection
DR 420/422 = Department of Revenue forms certifying taxable assessed value

EEOC = Equal Employment Opportunity Commission
EMS = Emergency Medical Services
EMT = Emergency Medical Technician

FBC = Florida Building Code
FDEP = Florida Department of Environmental protection
FDLE = Florida Department of Law Enforcement
FDOT = Florida Department of Transportation
FEMA = Federal Emergency Management Agency
FICA = Federal Insurance Contributions Act (Medicare and Social Security taxes)
FMLA = Family Medical Leave Act
FTE = Full time equivalent employee

GAAP = Generally Accepted Accounting Principles
GASB = Government Accounting Standards Board
GFOA = Government Finance Officers Association
GIS = Geographic Information System

HTE = Also called SunGard, the enterprise software that formerly ran the accounting, budget, payroll, ticketing, work order,

purchasing, customer billing and permitting programs in Marco Island.

IAFF = International Association of Firefighters
ICMA = International City/County Management Association

LAN = Local Area Network
LTD = Long Term Disability

MGD = Million gallons per day
MHz = Megahertz

NCIC = National Crime Information Center
NPDES = National Pollution Discharge Elimination System

PC = Personal computer
PILOT = Payment in Lieu of Taxes

OPEIU = Office and Professional Employees International Union, a union representing certain employees of the City

(R) = Replacement (of City assets)
R&R = Renewal and Replacement
RFP = Request for Proposal
RFQ = Request for Qualifications

TCM EE = Tyler Content Manager Enterprise Edition (a file management system)
TIF = Tax Increment Financing
TRIM = Truth in Millage

VAB = Value Adjustment Board is the second of three options for a property owner to contest the value of his property.

W/S = Water/Sewer
WTP = Water Treatment Plant
WW = Wastewater
WWTP = Wastewater Treatment Plant



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Office of the City Manager*



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