



Annual Budget

Fiscal Year 2022

Adopted



A Special Thank you

The City of Marco Island wishes to express appreciation to Mr. Parisi
for permission to use their artwork on the back cover

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





City of Marco Island

Annual Budget 2021-2022

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

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Greg Folley, Vice-Chair
Clair Babrowski, Councilor
Rich Blonna, Councilor
Erik Brechnitz, Councilor
Becky Irwin, Councilor
Joe Rola, Councilor

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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, MBA, General Manager, Water & Sewer
Tracy L. Frazzano, Police Chief
Dan Smith, Community Affairs Director
Raul Perez, Building Official
Jose Duran, Information Technology Director

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Principal Officials

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READER'S GUIDE

This fiscal year 2022 adopted budget for the City of Marco Island, Florida is intended to serve four purposes:

The Budget as a Policy Guide

As a policy document, the budget indicates what services the City will provide during the twelve-month period beginning October 1, 2021 through September 30, 2022. The Budget Message and Budget Highlights section summarizes the challenges facing Marco Island and how the budget addresses them. The Funds Overview includes descriptions of funds and basis for accounting. Objective measures of progress toward accomplishing the Marco Island's vision can be found at the beginning of specific department's budgets.

The Budget as a Financial Plan

As a financial plan, the budget outlines how much City services will cost and how they will be funded. The Budget Highlights section provides a summary of the budget, including major revenue and expenditure/expense categories. Within the General City Information section, there is a discussion of the City's accounting structure and budgetary policies. The budget document includes appropriations from operating funds for capital improvement purposes. The General Government Capital Improvement Plan and the Water & Sewer Utility Fund Capital Improvement Plan provide five-year guides to infrastructure investments. Information about the City's debt is summarized within the Debt Service section.

The Budget as an Operations Guide

As an operations guide, the budget document indicates how services will be delivered to the community. The Departmental budget sections outline the number of positions and department appropriations approved by the City Council for the provision of services by each department. Departmental performance measures provide a tool for assessing the work of various City functions and organizational charts are provided to show how each department is structured.

The Budget as a Communications Device

The budget is designed to be user friendly with summary information in text, tables, and graphs. The budget is an "electronic first" document; easy navigation is available through the use of nested bookmarks and by use of the interactive table of contents. A glossary is included for reference. In addition to this reader's guide, the table of contents provides a listing of the various topics in the budget document. Finally, the budget includes the Budget Message and Highlights section, which provides the reader with a condensed analysis of the fiscal plans of the City for the upcoming fiscal year.



READER'S GUIDE (CONTINUED)

The fiscal year 2022 budget is presented by fund. The fund categories include:

Governmental Funds:

- General Fund
- Building Services Fund
- Hideaway Beach Fund
- Government Debt Service Funds
- Capital Projects Funds

Proprietary Funds:

- Water and Sewer Utility Funds
- Water and Sewer Utility Debt Service Fund
- Water and Sewer Utility Capital Projects Fund

Internal Services Fund:

- Self Insurance Fund

Fiduciary Funds:

- Firefighters Pension Fund
- Police Pension Fund

In each of these funds, there is a summary sheet of the revenues and expenditures/expenses and followed by related detail.

The General Fund section highlights the departments and divisions within that fund. More detailed information is provided in each Fund, by department/division, and other fund summaries.

The departmental budget section consists of the department's personnel and operating costs by account detail. Non-operating costs, general debt payments and inter-fund transfers, are also shown in the budget sections, when appropriate.

The capital projects sections represent those projects which will improve the effectiveness of the delivery of City services and/or the enhancement of the community's quality of life. Information included for these funds consist of a summary of a five year capital improvement schedule with identified funding sources and descriptions for each project being funded.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Marco Island
Florida**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morrell

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Marco Island, Florida for its annual budget for the fiscal year beginning October 1, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communications device. This was the first time the City of Marco Island received this award.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

The above award is for the FY 2021 Budget submission and is the first year the City has received this award for the annual budget.





Marco Island at a Glance

Date of Incorporation:	August 28, 1997
Form of Government:	Council - Manager
Approx. Area:	24.66 mi ²
Waterway Miles:	100
Properties on Canals:	5,723
FY 2021 Total Budget:	\$101,062,055

CITY DEMOGRAPHICS¹

Population:	17,834
Median Age	65.3
Median Household Income	\$86,215
Median Property Value	\$678,900
Active Voters ²	13,575

PUBLIC SAFETY

Police Stations (#)	1
Sworn Police Officers	34
Non-Sworn Police FTEs	9
Code Enforcement FTEs	7
Fire Stations (#)	2
Fire Rescue Vehicles	15
Fire Department FTEs	44

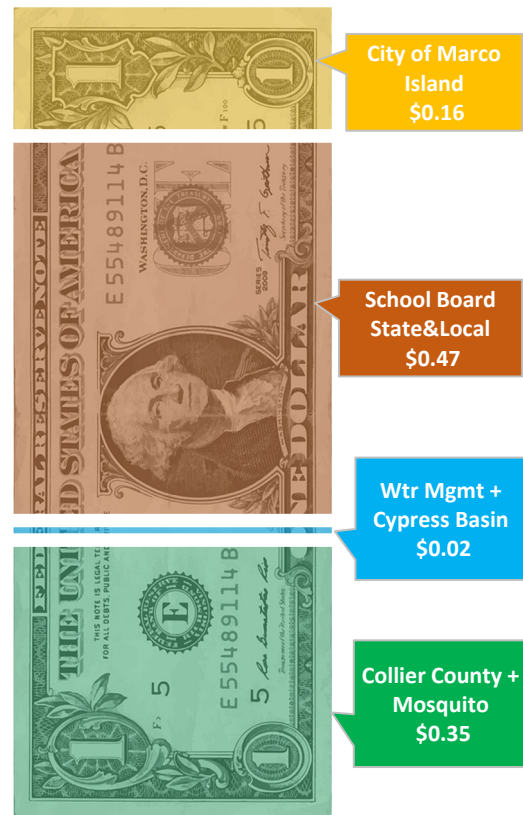
UTILITY SYSTEM

Treatment Facilities:	4
Water Customers	10,699
Sewer Customers	9,902
Miles of Potable Water Mains	270
Miles of Sewer Mains	290
Lift Stations	105
FTE's	71.5

WHERE PROPERTY TAX DOLLARS GO

Prior Year 2020-21 Tax Allocation³

	<u>Mills</u>
Collier County + Mosquito	3.7307
Wtr Mgmt + Cypress Basin	0.2548
School Board State&Local	5.016
City of Marco Island	1.761
Total	10.7625



¹ 2019 Data provided by datausa.io

² as of August 2021 provided by Collier County

³ does not include Hideaway Beach Dependent Tax District

50 Bald Eagle Dr. Marco Island, FL 34145

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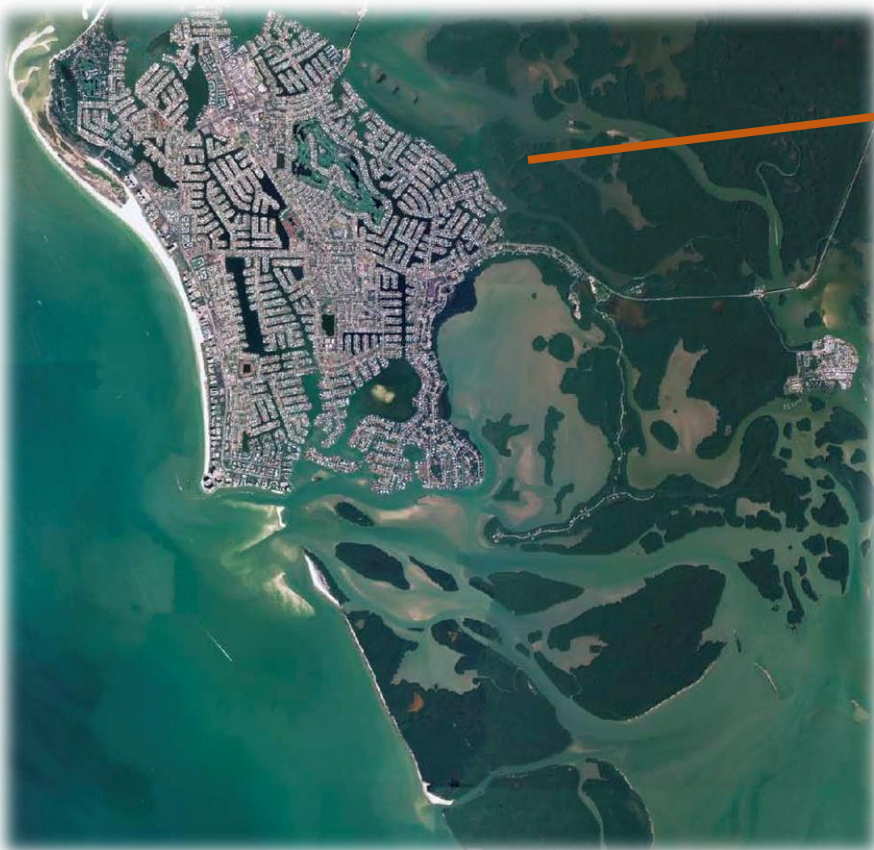
cityofmarcoisland.com



City of Marco Island Location



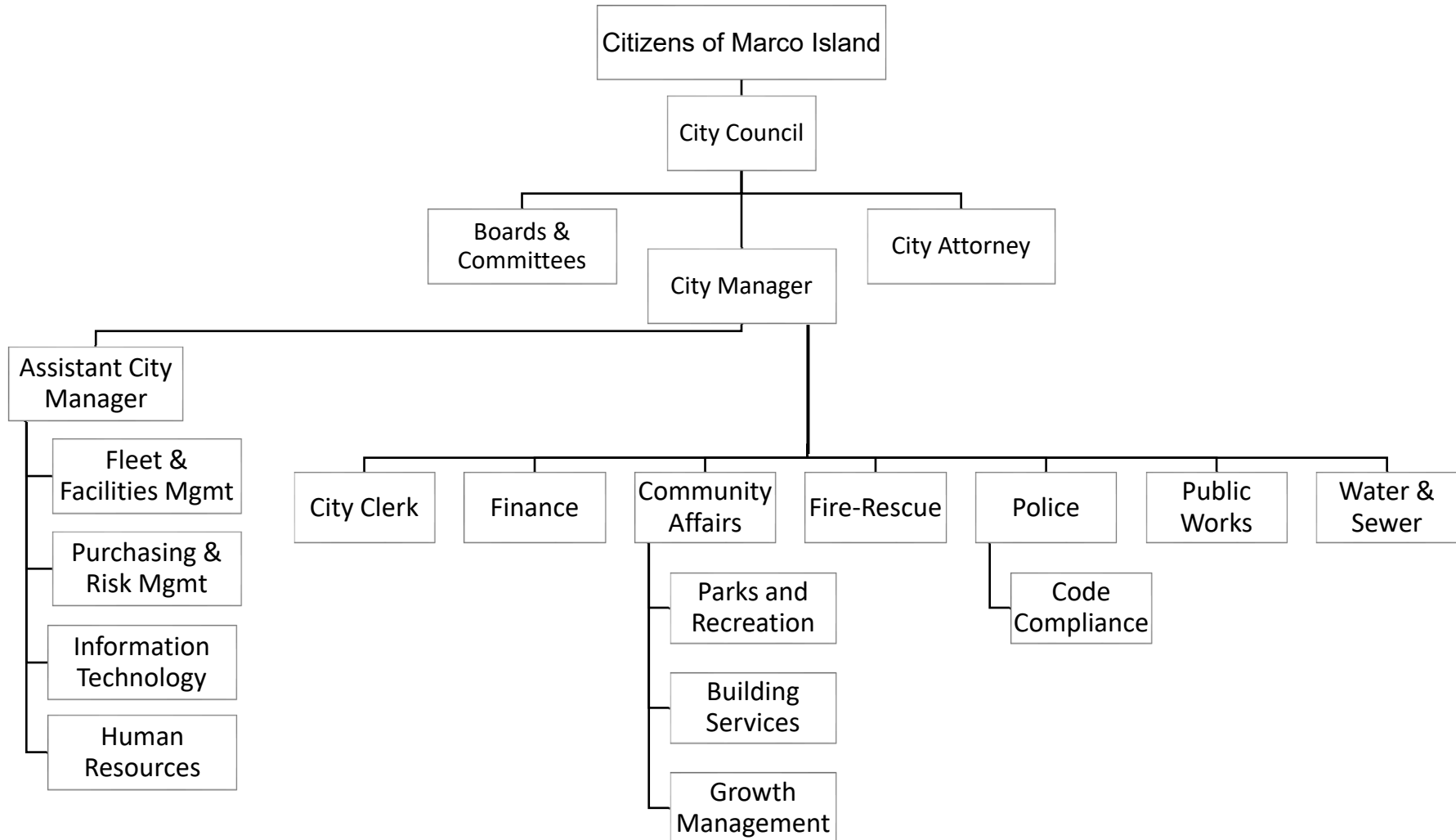
City of
Marco Island





City of Marco Island

City Wide Organization Chart



GENERAL CITY INFORMATION

A sun-drenched jewel on the edge of the Gulf of Mexico, Marco Island features six miles of beach and over 100 miles of waterways within its 24 square miles. Marco Island is the largest Barrier Island within Southwest Florida's Ten Thousand Islands area extending from Marco Island to Cape Sable. It lies within the subtropical to tropical climate zone and experiences a distinct wet and dry season with most of the rainfall occurring between the months of June and October. With a permanent approximate population of 17,000 and a peak winter season population of 45,000, Marco Island's residents and visitors alike call this special Island ... Paradise.



The City of Marco Island is located in Collier County, a short drive from the City of Naples. It is well known for its high quality of life, natural resources, casual atmosphere, and friendly people.

On August 28, 1997, the people of Marco Island elected to incorporate. Marco Island became a city for the second time. (The first time the city was known as Collier City and was incorporated in 1927, but later unincorporated.) The first seven-member City Council was subsequently elected with a council-manager form of government. City Council hired a city manager to assist in undertaking the task of providing traditional municipal services. With the invaluable assistance of many citizens who volunteered to serve on various committees, the structure of the City took place. The new City Council took on many issues simultaneously, including the development of a comprehensive plan, a land development code, and operating departments to include law enforcement, fire-rescue, parks and recreation, public works, community development and administration. City Council recognized the serious island infrastructure problems and has undertaken an aggressive capital improvement program. Bridges and roads have been repaired. Storm drainage problems continue to be addressed. Waterways are dredged to ensure safe boating access. Over 100 miles of streets, storm drainage, rights-of-way, 15 bridges, and six parks come under city jurisdiction. In May 2001 the City acquired the Bank of America building property on Bald Eagle Drive for \$1.2 million. Located adjacent to the existing police and fire department property and across the

street from the Marco Healthcare Center, this facility compliments the public service center of Marco Island as its first City Hall.



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 to a one-year term of office.

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.

Local Economy: Marco Island was developed as a planned community of exclusive water-access and waterfront residences with hotels, condominiums, and commercial businesses to support the vitality of the island lifestyle. Originally marketed as a winter retreat for people with permanent homes in the north, Marco Island has evolved over the years into a community of diverse age groups and interests and an increasing number of permanent residents. The business community primarily provides goods and services to the seasonal, permanent, and visitor communities.



The City continues to enjoy the results of a planned, platted and deed-restricted community. A full 75% of the single-family building lots are located on man-made canals and bays affording easy boating access to the Gulf of Mexico and the Ten Thousand Islands forming the western boundary of the Everglades. The community offers public beach access at both ends of the island, an additional beach access for the exclusive use of island residents, and river access between the island and the mainland. Beachfront property is high-density, with multi-family and tourist-oriented accommodations.

The long-term economic outlook for the City is positive. Since the low point caused by the 2009 recession, the island economy has enjoyed an exceptionally strong residential real estate market with high growth in new home starts and home and condominium re-sales. Marco Island will never be duplicated due to the U.S. Army Corps of Engineers now prohibits "dredge and fill" coastal development and mangrove forests are now Federally-protected.

The City is a true island and has embarked on a repair and replacement process to include drainage improvements, street resurfacing, bike lane widening, and shared-use pathway construction as part of its Capital Improvement Plan each year. In November 2018 the residents of Collier County approved a referendum for an additional one cent sales tax over seven years for infrastructure purposes. The City expects to receive approximately \$3.9 million for fiscal year 2022. A master plan for various city parks was approved in 2005. Improvements at Mackle Park and Veterans Community Park have occurred in phases over the past few years with grant funding and annual expenditures of capital improvements funds. During fiscal year 2014 a nonbinding referendum was held to determine if residents of the island wanted a new Mackle Park community building. The vote was 51% in favor to construct the center up to a maximum cost

of \$3.5 million. The project plans were completed in fiscal year 2015 and the construction contract was awarded during fiscal year 2016. The building was substantially complete as of November 2017. The Veterans Community Park continues to be a major focal point for the island activities such as seasonal festivals and a weekly farmers’ market. In April 2018 Kimley Horn was contracted to explore different conceptual plans based on community input. On August, 19 2019 Kimley Horn was awarded the design work, at estimated cost of \$594,950, for the facilities to be constructed at the Park based on the concept most supported by the community and its civic leaders. In June of 2021 the construction contract was awarded in the amount of \$11 million and is anticipated to be complete toward the end of fiscal year 2022. The project details can be found [here](#).

Marco Island Utilities: 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 over 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.

Long-term Financial Planning: The City includes a five-year capital improvement plan for both its governmental and enterprise activities. The budget reflects the emphasis on maintaining existing service levels and its present investment in facilities and people while attempting to fully fund the City’s five year capital pay go system, or “bucket plan”. A thorough review has resulted in a financial restructuring of capital projects and the development of a “bucket plan” that will be used to reduce reliance on debt financing and to stabilize property tax millage rates in the future.

FINANCIAL POLICIES

The City’s basic financial statements are prepared in conformity with generally accepted accounting principles. The Governmental Accounting Standards Board is the acknowledged standard setting body for establishing accounting standards followed by governmental entities in the United States.

Investments: In 2002, the City Council approved an investment ordinance, and the City has a program of active portfolio management allowing for the purchase of investments as allowed by Florida Statutes to

increase yields while maintaining safety and liquidity. Investments are limited to a maximum maturity of five years with the exception of the investment of debt service reserves, which is limited to the remaining life of the corresponding debt, and the investment of pension trust funds.

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.

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

Internal Debt limits: 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.

Capital improvements, equipment and facility projects shall be classified into “pay-as-you-go” and “debt financing” classifications. Pay-as-you-go capital items will be \$5,000 or less with short lives (less than four years) or replacement of existing equipment where depreciation has been paid to the Asset Replacement Reserve. Debt financing will be used for major, non-recurring items with a minimum of four years of useful life.

Whenever possible, the City will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed. The City will not use long-term debt for current operations.

The City will maintain good communications with bond rating agencies regarding its financial condition. The City will follow a policy of full disclosure on every financial report and borrowing prospectus.

Financial Reserve Policy: The City established a financial reserve policy to handle the distinctive emergencies and contingencies of our barrier island. Per that policy the City will maintain emergency reserves of 25% of general fund's operating budget for the proposed fiscal year.

Surplus Policies: It is the intent of the City to use all surpluses generated to accomplish three goals: meeting reserve policies, avoidance of future debt and reduction of outstanding debt.

Any surpluses realized in the General Fund at year-end shall be used first to meet reserve policies as set forth in the Financial Reserve Policy. Excess surplus will then be used for the following purposes:

Asset Replacement Reserve

After General Fund reserves have been met, excess reserves may be set aside to provide the cash necessary to implement an asset replacement reserve (e.g., the vehicle replacement, the computer replacement, and the facility maintenance programs). Prior to any funds being transferred, a five-year funding projection shall be made to determine appropriate balance requirements.

Retirement or Refinancing of Existing Debt

Any excess surplus remaining after reserve policies have been met and replacement programs are fully funded over a five-year period may be used to pay principal on existing Revenue Bonds, short-term commercial paper, or other capital loans.

Cash Payments for Capital Improvement Program Projects

Using cash to purchase capital items that are budgeted to be procured with the proceeds from Revenue Bonds or short-term commercial paper will reduce the future debt burden of the City. This strategy may be combined with debt retirement to reduce future debt service after performing a financial analysis to determine the greatest net present value savings. Grant opportunities may also arise which require the use of City cash matching funds to secure the grant.

Charter Spending Cap: 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 by a vote of 7-0 to replace Resolution No. 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 sets forth 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.”
 3. GASB Codification Chapter 1600.116 defines “expenditures” as “decreases in net financial resources.” 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.

Risk Management: Through fiscal year 2004, the City purchased property, liability and workers' compensation insurance from the Florida League of Cities Municipal Insurance Trust. Beginning in fiscal year 2005, the City elected to self-insure a greater degree of risk, retaining the first \$100,000 per occurrence of general liability loss, the first \$50,000 per occurrence of property loss, and the first \$350,000 per occurrence of workers' compensation loss. This program, administered through the Public Risk Insurance Trust, reduces the fixed costs of premiums paid while limiting the financial exposure to the City with the purchase of an annual aggregate stop-loss beginning at \$1,000,000 in cumulative annual losses. The City is a Drug-Free Workplace and has safety programs in place to minimize risk exposures. To prevent and control improper conduct in government the City instituted an employee fraud hotline where any wrongdoing can be reported in an anonymous manner.

Major Initiatives: City staff again presented their pay go capital plan to City Council and the Community as part of an initiative to reduce the reliance on debt to fund the City's capital program. The plan involves the funding of items over their expected life term to have the funds available by the time they are fully depreciated. The plan provides the Department Directors the funding necessary to maintain an adequate level of service while allowing flexibility so that they may prioritize their expenditures.

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.

BUDGET PROCESS

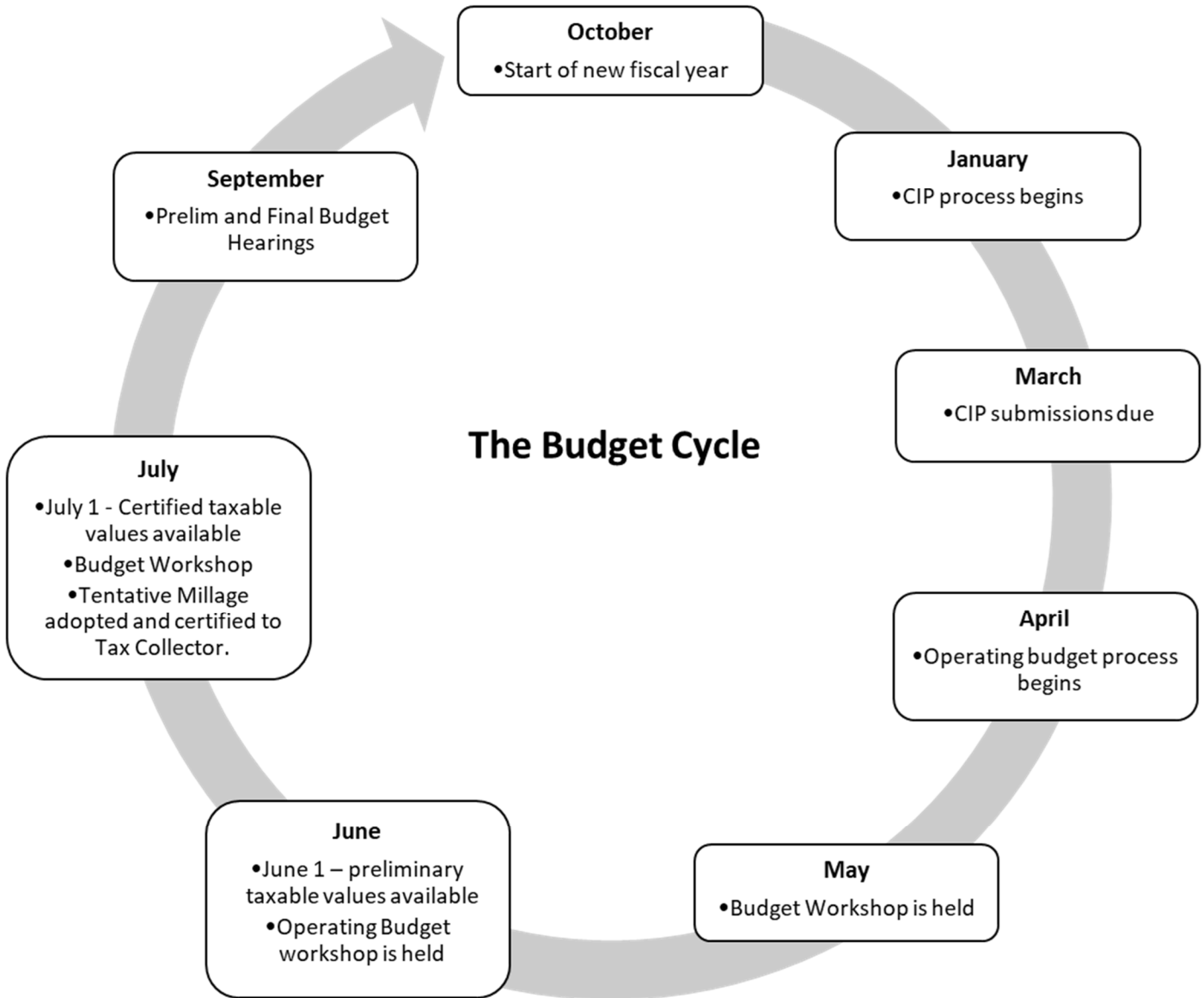
Balanced Budget

Pursuant to Florida Statute 166.241(2), all municipalities within the State of Florida must adopt a budget each fiscal year by ordinance or resolution unless otherwise required by the City's Charter. The statute requires that the adopted budget must regulate expenditures/expenses of the City and the City may not expend or contract for expenditures/expenses in any fiscal year except pursuant to the adopted budget. The budget must be balanced from amounts available from taxation and other sources (including amounts carried over from prior fiscal years) to total appropriations for expenditures/expenses and reserves.

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, One Cent 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 and workshops are held to obtain taxpayers' comments.
4. Prior to October 1, the budget is legally enacted through passage of an ordinance or resolution.
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.

The Budget Cycle



City of Marco Island
BUDGET PLANNING CALENDAR

<u>Date</u>	<u>Event</u>
2/10/2021	Distribute CIP forms & instructions to Department Directors
3/8/2021	CIP documents due to Finance by Noon
3/15/2021	CIP Proposals submitted to City Manager for review
TBD	CIP Review Meetings for Directors & City Manager (date range: 3/22-3/31)
4/1/2021	Distribute Operating Budget forms & instructions to Department Directors
4/12-4/21	Departmental 6 month YTD Operating Budget reviews
5/10/2021	CIP packets sent to printers for May 17 th Council Budget Workshop Agenda
5/14/2021	Operating budgets with goals and objectives complete & due to Finance
5/17/2021	½ Day Council Budget Workshop - CIP
5/24/2021	Operating Budgets with goals and objectives submitted to City Manager for review
TBD	Operating Budget meetings for Department Directors & City Manager (date range: 5/26 – 6/4)
6/1/2021	Receipt of Tentative Preliminary Taxable Values from Collier County Property Appraiser
6/14/2021	Operating Budget packets sent to printers for June 21st Council Budget Workshop Agenda
6/21/2021	½ Day Council Budget Workshop - Operating
7/1/2021	July 1st Receipt of Certified Taxable Values from Collier County Property Appraiser
7/19/2021	½ Day Council Budget Workshop
7/19/2021	Council to Adopt Proposed Tentative Millage Rate
7/30/2021	Submit Proposed Tentative Millage Rate DR-420 to the Property Appraiser
9/7/2021	1st Public Hearing: Adoption of Tentative Millage and Budget
9/20/2021	2nd Public Hearing: Adoption of Final Millage and Budget

FUNDS OVERVIEW

Major Funds and Basis of Presentation

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for using a separate set of self-balancing accounts, which comprise its assets and deferred outflows of resources, liabilities and deferred inflows of resources, fund equities, revenues and expenditures or expenses. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Accounting principles generally accepted in the United States of America set forth minimum criteria (percentage of the assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined), for the determination of major funds.

The City reports the following major governmental funds:

- The general fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Most of the essential governmental services such as police services, fire and rescue services, planning and zoning, code compliance, transportation, culture and recreation, and general administration are provided by the general fund.
- The debt service fund accounts for the resources accumulated and payments made for principal and interest on long-term debt of the governmental funds.
- The capital projects fund accounts for the activities associated with construction and the preservation of the City's governmental capital assets.

The City reports the following major proprietary fund:

- The water and sewer fund accounts for the water and sewer collection services provided to its customers. All activities necessary to provide such services are accounted for in this fund, including personal services, contractual services and utilities, depreciation and other expenses.

Additionally, the City reports the following fund types:

- The internal service fund accounts for the collection of premiums, accumulation of reserves and payment of insurance claims for the City.
- The pension trust funds account for the activities of the Firefighters' and Police Officers' Pension Plans, which accumulate resources for defined benefit payments to qualified employees. The special revenue funds account for revenue sources that are legally restricted to expenditure for specific purposes such as building services. The grants fund accounts for revenue sources that are legally restricted to expenditure for specific purposes. The activities within this fund for this fiscal year are mostly related to Hurricane Irma expenditures undertaken as part of the City's recovery efforts to repair and replace its infrastructure.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Under the modified accrual basis of accounting, revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of

the end of the current fiscal period. Grant revenues are an exception, as they are considered available when eligible expenditures have occurred even though they may be collected for up to one year after the current fiscal year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Debt service expenditures and accrued compensated absences expenditures are recorded only when payment is due.

Property taxes, public services taxes, franchise taxes, licenses and permits, and interest income associated with the current fiscal period are all considered to be susceptible to accrual and are recorded as earned since they are measurable and available. All other revenue items are considered to be measurable and available only when cash is received by the City.

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															
Fleet and Facilities Management	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 budgeted funds 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		



City of Marco Island

Marco Island Strategic Goals and Strategies:

The City's overall budget priorities remain unchanged between FY 2020-21 and FY 2021-22 and remain to focus 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. In April 2019, the City Council adopted a 15 year Vision plan ([link to document](#)) which is used as a guide and framework toward allocating budget resources and efforts. The plan contains four major goals, with several strategies and elements to achieve them. Many of these goals and strategies have been integrated into this budget document, some examples are shown in the table below.

<u>STRATEGIC PLAN GOAL</u>	<u>STRATEGIC PLAN OBJECTIVE</u>	<u>FY 2021-22 BUDGET</u>
Goal 1. Financially Sound City Providing excellent services	C. Provide City services in a cost-effective and efficient manner	<ul style="list-style-type: none"> The City of Marco Island has maintained property taxes at the roll-back rate for 4 years while also increasing the city government's level of service through allocating resources towards a brand new Veterans Park, two new fire stations, a new building purchase for multi-departmental use while operating effectively and efficiently
	D. Have resources to support defined City services and service levels	<ul style="list-style-type: none"> Departments develop their operating budgets based on existing service levels. New initiatives are created when departments offer options to increase or enhance service levels. These are limited by financial resources and are funded on a priority basis with approval from council and the city manager. FY22 Budget has over \$4.5 million in new initiatives, not including city match portions for federal grant funding.
	E. Invest in the maintenance and upgrade of City facilities, equipment, and infrastructure	<ul style="list-style-type: none"> This is done yearly through the City's 5 year capital improvement program. This program funds anticipated future capital needs related to facilities, equipment, and infrastructure. The City's FY22 Budget includes a total of \$14.1 million towards capital improvements related to facilities, equipment, and infrastructure.
	F. Leverage City resources through grants and outside funding sources	<ul style="list-style-type: none"> The City is awarded and has budgeted \$370k from State appropriation HB 2185 for San Marco Rd Tide Leveling. The City has also been awarded the following FEMA Hazard Mitigation Grants: \$1,056,975 for City Hall Wind and Flood improvements.
Goal 2. Pristine Natural Environment and Quality Water	A. Improve the overall quality of water	<ul style="list-style-type: none"> \$136k is budgeted inside the Public Works department each year for Water Quality Testing.
	C. Develop and maintain an effective storm water management system	<ul style="list-style-type: none"> \$1.69 million is budgeted for drainage improvement within the Public Works Capital Improvement program and within the FY22 budget are payments for a new Street Sweeper.



City of Marco Island

<u>STRATEGIC PLAN GOAL</u>	<u>STRATEGIC PLAN OBJECTIVE</u>	<u>FY 2021-22 BUDGET</u>
	G. Effectively manage wildlife	<ul style="list-style-type: none"> Growth Management works closely with residents to help protect the wildlife on Marco Island. One example is a \$5,000 annual budget to help support the relocation of burrowing owls. Property owners can apply to the city to have burrowing owls relocated to their property.
Goal 3. Control Growth and Development/ Redevelopment	A. Protect the Island “small-town” character	<ul style="list-style-type: none"> The City’s Parks and Recreation Department has \$177k budgeted that includes multiple events per year to bring people together including a Farmer’s Market, Island Concerts, Fireworks, Easter Egg Hunts, and more.
	C. Protect the Island from overdevelopment	<ul style="list-style-type: none"> New developments are reviewed through Growth Management and Building Services, a combined budget of \$3.8 million
	D. Have well-designed, well-maintained roads, sidewalks, and trails	<ul style="list-style-type: none"> The City contributes \$1.5 million per year towards street resurfacing and \$248k per year towards bike baths.
	E. Develop and update the Comprehensive Plan, Land Development Code, and infrastructure master plans	<ul style="list-style-type: none"> This is monitored and reviewed for updates continuously. The City has budgeted \$25k for a Parks Comprehensive Plan update inside the FY2021-22 Budget. The City’s comprehensive plan will be transmitted to the State in 2021.
Goal 4. Great Place to Live	B. Maintain a safe community	<ul style="list-style-type: none"> Marco Island is consistently ranked in the top five of the safest cities in Florida. The City has invested in \$90k in Automatic License Plate Readers and has stationed them on each bridge entrance on the Island. Additionally, Marco Island has 34 sworn officers to support the Island’s needs.
	C. Prepare for, have ability to respond to and recover from a major hurricane	<ul style="list-style-type: none"> This can only be accomplished by having emergency reserves for when the City has an emergency. The City maintains a minimum of 25% of annual operating expenses to ensure the City can respond and recover from a major hurricane. The reconstruction of Fire Station 50 also supports this goal
	E. Have well-designed, well-maintained parks and park venues/amenities	<ul style="list-style-type: none"> The City has put invested over \$11 million towards Veterans’ Community Park. The construction commenced in September 2021 and completion of the project is estimated to be complete by late 2022.

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City of Marco Island

September 2, 2021

Dear Marco Island City Council Members:

I am pleased to submit this budget for the City of Marco Island for the 2021-2022 fiscal year that continues to advance the Council priorities as identified in the 2019-2034 Strategic Plan.

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 inflationary impacts in expenditures from 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 with strong increases in property values of 4.8%. However, at the rolled-back rate the City will recognize a 1.62% increase in ad valorem tax revenue driven by the increase in new construction values.

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 has provided the City with funds to cover additional capital project needs, such as the improvements to Veterans’ Community Park and Fire Station 50.
- The Building Service fund for the fiscal year 2021 budget is relying on the use of reserves to maintain operations at its current level of service. Efforts are being made to tackle this issue including a fee study which will be presented to City Council in November 2021 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 Finance Department’s prudent fiscal management has led to the City receiving a ‘AAA’ Fitch Rating, which is a rare and outstanding accomplishment. 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.

Sincerely,

Michael A. McNees
City Manager

FY 2021-22 BUDGET HIGHLIGHTS

BUDGET INFLUENCES

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 largest financial challenge is budgeting for expected inflation in costs of services, supplies, and utilities. Disruptions in the supply chain from COVID-19 has also made it difficult to operate efficiently. This has forced departments to be nimble in identifying and pivoting to new suppliers and or utilizing alternative products or methods.

Due to Florida and the City's phased re-opening approach to current operations with limited COVID restrictions the City of Marco Island and its surrounding areas has experienced a spike in demand for housing and services. What the City anticipated for FY 2020-21 in a reduction of 20% in activity-based revenues in items such as sales and fuel tax, however due to pent up demand the City has realized revenues matching pre-COVID figures. The City's interest earnings will stay consistent to FY 2020-21, as the Federal Reserve has maintained the feds funds rate at 0%. The City's is budgeting a 20% average increase in activity-based revenues (sales and gas tax, user fees), as the City anticipates the influx of new residents and demands to continue for next fiscal year. The City of Marco Island's operating budgets are presented in balance at the rolled-back rate, however new capital initiatives and the required funding for grant matches has created a gap in the capital FY 2021-22 budget. Strategies used to close the budget gap for the FY 2021-22 year are presented in detail within this budget document and consists of the reallocation of un-appropriated capital balances as well as a selective use from the General Fund Reserves, Police Impact Fee Reserves, and Capital Reserves.

It is generally recognized that all budgets and expenditures 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 2021-22, 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.

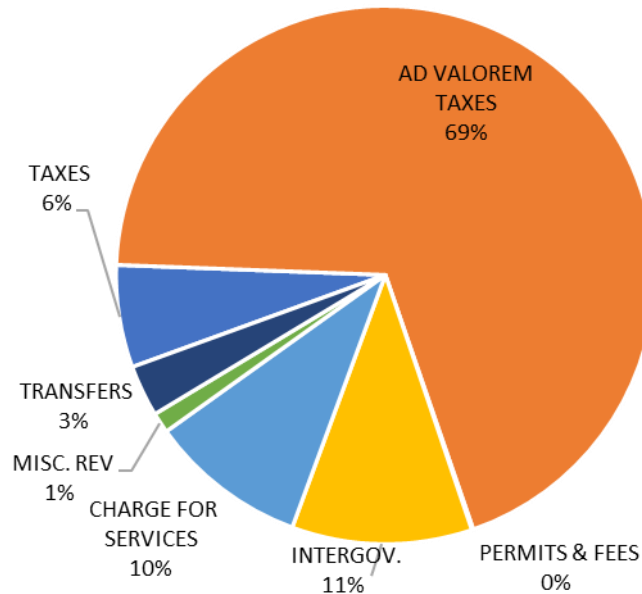
This concept also presumes continual monitoring of cash and receipts and, if necessary, subsequent operational adjustments dictated by cash flow. As such, ad valorem agency limitations suggested above will not apply.

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 (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 2021-22 budget comprise about 69% of total General Fund net recurring annual operating revenue. Seventy-seven (75%) of General Fund revenue is comprised of tax revenues such as fuel tax, communication service tax, sales tax, and business taxes.

FY 2022 General Fund Revenue Sources



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 \$308k resulting from a 4.7% increase in property values (\$377 million) and over \$159.6 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	New Const. Values	New Const. % inc. (-dec)	Gross Taxable Values	Gross Taxable % inc. (dec)
2006 (FY07)	\$ 311,400,976	-----	\$ 12,076,622,349	-----
2007 (FY08)	\$ 267,022,229	-14.3%	\$ 11,570,581,313	-4.2%
2008 (FY09)	\$ 70,019,776	-73.8%	\$ 10,486,293,910	-9.4%
2009 (FY10)	\$ 44,076,455	-37.1%	\$ 9,326,970,565	-11.1%
2010 (FY11)	\$ 58,592,551	32.9%	\$ 8,271,255,049	-11.3%
2011 (FY12)	\$ 22,180,879	-62.1%	\$ 7,567,995,115	-8.5%
2012 (FY13)	\$ 34,438,100	55.3%	\$ 7,411,207,873	-2.1%
2013 (FY14)	\$ 32,134,788	-6.7%	\$ 7,548,486,093	1.9%
2014 (FY15)	\$ 45,616,082	42.0%	\$ 7,970,552,473	5.6%
2015 (FY16)	\$ 76,803,634	68.4%	\$ 8,619,964,889	8.1%
2016 (FY17)	\$ 101,901,170	32.7%	\$ 9,365,873,073	8.7%
2017 (FY18)	\$ 155,510,205	52.6%	\$ 10,016,071,149	6.9%
2018 (FY19)	\$ 114,321,227	-26.5%	\$ 10,392,204,781	3.8%
2019 (FY20)	\$ 190,156,180	66.3%	\$ 10,799,221,384	3.9%
2020 (FY21)	\$ 99,720,820	-47.6%	\$ 11,313,580,784	4.8%
2021 (FY22)	\$ 159,693,318	60.1%	\$ 11,848,619,361	4.7%

Revenues:

- The total millage rate for fiscal year 2022 budget, for operating purposes is 1.7088 mills, down 0.0522 mills or -3.05% from 1.7610 for prior fiscal year 2021. The budget is based on an assumed collection rate of 96.5% of total Property Taxes assessed, which allows for early payment discounts. The operating millage rolled back rate of 1.7088 will yield revenue of \$ 19,538,278.
- The City of Marco Island relies primarily on two major revenue sources to fund the annual budget; Property (Ad Valorem) Taxes and activity based tax revenues. Based on projections and use of the rolled back rate, Ad Valorem Taxes revenues will increase a modest 1.6% driven by new construction taxable values.
- Last fiscal year 2021 budget the activity based taxable values were reduced by 20% due to the uncertainties related to COVID-19. This year's FY 2022 budget we anticipate a recovery of the 20% plus an estimated increase of 10% exceeding pre-covid figures. This estimate is derived from state figures and are in a result of an influx of new residents and pent up tourism activity.
- 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 the restraints of the rolled back millage rate for the FY 2022 budget, \$102,000 of the Police Department's Impact Fee Reserves will be used as a funding source for the new portable training system and a telescopic camera to assist in responses to weather related emergencies.
- The budgeted fiscal year 2021 General Fund Operating Revenues are \$28,266,978 in total which includes budgeted use of unassigned fund balance of \$861,501. The use of fund balance is allocated towards transfers out to debt service and capital improvements which include:
 - \$77,257 for Veterans Park Debt Service
 - \$380,000 Grant match for Tide Leveling Capital Improvement
 - \$264,244 Grant match for City Hall Wind Retrofit Capital Improvement
 - \$140,000 Towards the Public Works Storage Building

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 7% 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 new Bargaining Unit Increases per the Police and Fire Union’s collective bargaining agreements that go into effect for fiscal year 2022.
- There is a \$851,046 increase in transfers to debt service, primarily due to the short-term strategy in FY21 to mitigate the anticipated reduction in activity based revenue from the impacts of Covid-19 use of reserves of \$400k and the Bond Series 2021 for both Veterans Park and Fire Station 50 which account for a combined \$413 thousand within in the Debt Service Fund (201). A capital lease for a Street Sweeper is also new for FY 2022 in the amount of \$67,000. Detailed debt schedules can be found in the debt section. ([Jump to](#))
- A General Fund transfer to capital of \$4,319,108 will fund the City’s Fleet and Infrastructure needs of this year’s annual “pay-as-you-go” plan. The transfer is an increase of 27% versus fiscal year 2021 original appropriated budget. The increase in General Fund transfer to capital is due to the City match for FEMA City Hall Wind Retrofit and Flood Barrier Grant \$264,244 and \$380,000 for the City’s funding in connection to State Appropriation HB 2185 for San Marco Road Tide Leveling/Canal Flushing.

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 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 9/30/22	Estimated 9/30/21	Actual 9/30/20	Actual 9/30/19
Total Unassigned Fund Balance	9,053,626	9,926,432	12,314,015	11,074,368
<i>Unassigned</i>	<i>3,405,923</i>	<i>4,561,191</i>	<i>6,948,774</i>	<i>5,996,922</i>
<i>Emergency Reserves:</i>	<i>5,647,703</i>	<i>5,365,242</i>	<i>5,365,242</i>	<i>5,077,446</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. The largest draws against unassigned fund balance is due to the Veterans’ Community Park project shown in fund 302, the acquisition of a multi-departmental building referred to as the Annex and costs related to space re-organization efforts in connection to that purchase. Further details can be found in the Add-ons and Significant Changes section within this document.

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, mechanical inspections, plans reviews, and the licensing/oversight of building contractors

Revenues:

- Adopted Fiscal 2022 Building Services Fund revenue, comprised primarily of permit fees, is \$3,096,598.

Appropriations:

- The overall budget of the Building Service Fund increased by \$259,000 due to a spike in demand for new home build permitting services. In FY 2021 the Building Services has realized an 86% increase (221 homes) in new home build permits over the annual average of 119 new builds.
- A continued focused on reducing the time required to obtain permits and continually improving and enhancing the permitting process and user experience is a top priority. A contingency of \$325,015 is set aside for costs related to staffing and a FEMA map appeal if warranted. The total appropriations budgeted for FY 2021-22 is \$3,096,598 and includes a \$46,482 transfer out to Capital Improvements Fund (300) \$22,500 towards its fleet program, \$16,400 towards a 5 year machinery & equipment program, and \$7,582 towards the 5 year city wide computer refresh program.

New Single-Family Home Permit Applications		
		%Chng
2014 Total	119	
2015 Total	125	5%
2016 Total	115	-8%
2017 Total	97	-16%
2018 Total	114	18%
2019 Total	97	-15%
2020 Total	164	69%
Yearly Average	119	
2021 Estimated	221	86%

Fund Balance:

- The Building Service department is budgeting \$576,598 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. However, the continued reliance on reserves to achieve a balance budget is not sustainable and in response is moving forward with a rate study wich will be presented to City Council in November 2021, with the goal to substantially reduce or eliminate the future reliance on reserves by FY2023. Below is a chart showing the previous three year balance as well as the estimated FY 2021 and projected budget fund balance for FY 2022.

	Budgeted 9/30/22	Estimated 9/30/21	Actual 9/30/20	Actual 9/30/19	Actual 9/30/18
Total Fund Balance	1,007,409	1,584,007	3,560,786	3,459,262	3,579,353

GENERAL GOVERNMENT CAPITAL IMPROVEMENT PROJECTS (Funds 300-302)

For fiscal year 2022, capital funding is subject to City Council guidance on millage rates and the certified taxable property values received in July 2021. The General Fund regularly appropriates substantial dollars to new general governmental capital and asset replacement projects benefiting all citywide residents. The Building Service Fund has initiated a 5 year machinery & equipment program and has continued its fleet program within the FY 2021-22 budget with planned appropriations. 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 \$7,132,820, is funded by the following sources:

Governmental Capital Funding Trend by Source

FISCAL YEAR	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Est. FY 2021	Budgeted FY 2022	TOTAL
STATE & FEDERAL AWARDS	100,000		750,000			-	370,000	1,220,000
TRANSFERS IN:								
GENERAL FUND	3,840,985	4,224,355	3,993,246	4,193,271	4,207,349	4,964,028	4,319,108	29,742,342
PD FORFEITURE RESERVES						59,250	-	59,250
PD IMPACT FEE RESERVES						90,169	102,000	192,169
CAPITAL RESERVES	760,730	552,060	455,205	-	25,390	110,783	178,507	2,082,675
BLDG SERVICES						1,428,678	46,482	1,475,160
WATER & SEWER			1,000,000			88,704	116,723	1,205,427
ONE CENT						2,087,613	2,000,000	4,087,613
Total	4,701,715	4,776,415	6,198,451	4,193,271	4,232,739	8,829,225	7,132,820	40,064,636

Appropriations:

- \$3,593,063 is allocated for infrastructure and machinery 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.

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 Budget Allocations: Historical by Department

	INFORMATION TECH.	GENERAL GOVERNMENT	POLICE DEPARTMENT	FIRE DEPARTMENT	CODE COMPLIANCE	PUBLIC WORKS	PARKS & RECREATION	Building Services	Total
FUNDING									
FY 2016	144,310	136,200	732,910	986,515	7,300	2,631,640	62,840		4,701,715
FY 2017	133,910	3,400	619,210	986,515	7,300	2,631,640	394,440		4,776,415
FY 2018	137,950	3,400	619,210	1,727,715	7,300	3,618,190	84,686		6,198,451
FY 2019	129,150	3,400	619,210	818,131	7,300	2,558,190	57,890		4,193,271
FY 2020	124,940	37,918	406,620	754,041	7,300	2,778,190	98,340		4,207,349
FY 2021	124,940	1,700	653,470	812,600	7,300	1,794,430	98,340	52,500	3,545,280
FY 2022	180,940	378,225	623,820	631,708	14,700	5,170,880	93,647	38,900	7,132,820
CUMMULATIVE CAPITAL FUNDING	976,140	564,243	4,274,450	6,717,225	58,500	21,183,160	890,183	91,400	34,755,301

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 budgeted dollars programmed for “transfers in” for various strategic General Government capital initiatives starting in FY 2016. Besides the Stormwater & Drainage, and Roadways & Resurfacing projects 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	FY 2022 Budget
Buildings	150,800	18,000	18,000	18,000	18,000	15,000	668,225
Fire Station 50	560,000	560,000	300,000	560,000	560,000	560,000	359,208
Fire Station 51	-	-	1,010,000	-	-	-	-
Computer Software & Hardware	179,650	169,250	89,050	164,490	161,540	155,360	210,860
Stormwater & Drainage	395,000	395,000	395,000	597,000	697,000	597,000	2,447,000
Bridges	930,000	930,000	930,000	1,067,260	1,067,260	300,000	500,000
Roadways & Surfacing	685,640	685,640	1,685,640	609,640	611,840	500,000	1,500,000
Public Sidewalk & Bikepaths	487,340	487,340	487,340	224,080	224,080	314,080	314,080
Park Improvements	39,900	371,500	21,500	21,500	60,800	126,423	73,947
800 MHZ Radios	109,000	109,000	109,000	109,000	43,000	48,400	43,000
Fire Equipment	72,150	72,150	72,150	72,150	79,700	74,300	95,800
Vehicles	980,725	867,025	873,625	654,041	557,291	709,950	655,900
Infrastructure & Other	-	-	-	-	130,000		88,200
Police Equipment	111,510	111,510	96,110	96,110	95,120	140,050	176,600
Total	4,701,715	4,776,415	6,087,415	4,193,271	4,305,631	3,540,563	7,132,820

GENERAL GOVERNMENT DEBT SERVICE (Funds 201-203)

The City continues to have strong underlying bond ratings. Standard and Poor’s, Moody’s and Fitch have recently issued ratings of ‘AAA’ Long-Term Issuer Default Rating for the 2021 Series bonds to finance the cost of capital improvement projects including Fire Station 50 and Veterans’ community Park. The City has received numerous other strong ratings including; “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 2020, the City had total long-term debt (excluding accrued compensated absences, OPEB liability, and deferred assessments) outstanding of \$21.39 million which are considered governmental obligations.

Overview:

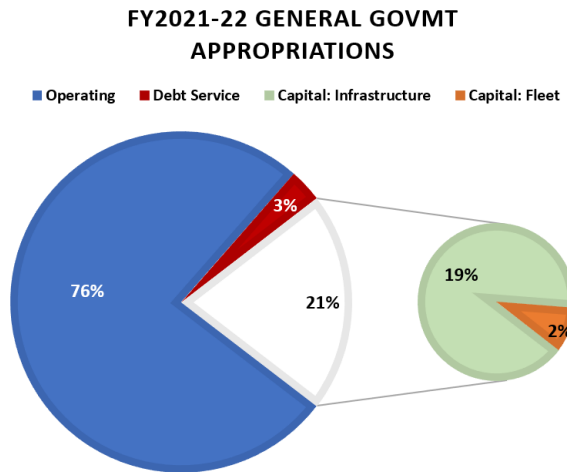
- Debt limits are restricted to the amount that can only be financed from current revenues.
- Adopted fiscal year 2022 Governmental Debt Services Fund appropriations total \$1,067,366.
- Bond Series 2021 is a 20 year bond and is new to the City’s long term debt portfolio. This bond is the main funding source of capital improvement projects for the Fire Station 50 Building and Veterans’ Community Park development. The debt services is a combined total of \$15.6 million, over the 20 years, with a combined average annual debt service of \$779k.
- New short term debt includes a five year capital lease of \$67,000 annually for a Public Works Street Sweeper, this equipment contributes to satisfying municipal separate storm sewer system (MS4) permitting requirements.
- Transfers of \$1,004,865 from the General Fund and \$62,501 from Water & Sewer Fund provide coverage for the Governmental debt obligations totaling \$1,067,366.

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

To visually summarize with the Government section below, total appropriations consist of \$26,039,603 where 76% is operating, 21% is capital improvements, and 3% being debt service.

Governmental Operating	
Building Service	3,096,598
General Government	1,778,708
Streets & Drainage	2,894,355
Parks & Rec.	1,228,939
Legal	395,000
Information Tech.	800,493
Public Safety	15,845,510
TOTAL	\$ 26,039,603

Governmental Debt Service	
LT - Smokehouse	482,775
LT - Veterans' Park	77,257
LT - Station 50	200,792
Equipment Leases	306,542
TOTAL	\$ 1,067,366



Governmental CIP	
Capital: Infrastructure	
Building Service	16,400
Information Tech.	180,940
Public Safety	723,028
Parks & Rec.	73,947
Streets & Drainage	5,106,080
General Govmt	376,525
TOTAL	\$ 6,476,920
Capital: Fleet	
Building Service	22,500
General Government	1,700
Public Safety	547,200
Parks & Rec.	19,700
Streets & Drainage	64,800
TOTAL	\$ 655,900
Grand Total	\$ 7,132,820

WATER AND SEWER OPERATING (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 budget has an increase of 6.3% and is based on a zero percent rate increase from FY 2020-21 budget, the increase is driven by an increase new commercial development, utility services, and housing.

Appropriations:

- The Water and Sewer operating budget has a 2.9% increase from the current FY 2020-21 budget. This is due to an increase in costs related to chemicals, services, utilities, and personnel costs inclusive of a 3% wage increase and 7% increase in health insurance.

WATER & SEWER CAPITAL IMPROVEMENT (Funds 430 & 431)

- Funding for Renewal Replacement and Improvements of \$1,636,379, Capital Reserves of \$2,454,569, and major capital projects of \$2,882,652 is included for projects identified in the Water and Sewer capital improvement schedule. The Bond Covenants require a 12.5% of revenues allocated towards capital improvements, with 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 \$1,636,379 to RR&I and \$2,454,569 to Capital Reserves. The listed projects in fund 431 totaling \$6,973,600 are funded by transfers from Water and Sewer Operations.

WATER & SEWER DEBT (Funds 410 & 420)

- A transfer out to the Water and Sewer Debt fund (420) is appropriated in the amount of \$10,370,579 as well as a transfer out to the General Government Debt Fund (201) in the amount of \$62,501. Total appropriated transfers out to debt service equal \$10,433,080 a 23.3% increase compared to the FY 2021 budget. In FY2020 the City was 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. The increase in principal paydowns related to Bond Series 2016 & 2020 are the drivers behind the 23.3% increase in debt service transfers.

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 for fiscal year 2022 is at 1.5 mills. This millage is expected to generate \$865,486, resulting in 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 \$707,486 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 \$3.9 million for FY 2021-22 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 Street Resurfacing, Stormwater/Drainage, and Public Parking. One Cent spending plan can be found in the One Cent Fund section ([Jump to](#)).



City of Marco Island

SPENDING CAP CALCULATION FOR FISCAL YEAR 2022

Expenditures fiscal year ending September 2021		22,367,028
General Fund transfer to Capital Improvements Fund		4,944,028
Debt Service		289,358
TOTAL OF ALL FUNDS SUBJECT TO SPENDING CAP		<u>27,600,415</u>
Less expenditures funded by :		
Grants and Gifts		-113,402
Enterprise Funds		<u>-1,334,705</u>
Fiscal year 2021 expenditures subject to spending cap		<u>26,152,307</u>
Plus percentages permitted by City Charter:		
3% General Fund Expenditures Increase	3.0%	784,569
1.3% S.S. COLA Release	1.3%	339,980
		<u>1,124,549</u>
Fiscal year 2022 Spending Cap		27,276,856
FY22 Projected Budget (<i>less expenditures funded by Grants, Gifts, Enterprise Funds</i>)		26,545,284
FY22 Expenditures (+over/-under) Spending Cap		-731,572

**CITY OF MARCO ISLAND
FY 2021-22 All Appropriated Funds
by Expenditure Type**

FUND & DESCRIPTION		NUMBER OF FTEs	PERSONNEL COSTS	OPERATING	DEBT	CAPITAL OUTLAY	TOTAL ADOPTED BUDGET
	LEGISLATIVE	7.0	50,720	48,480		-	99,200
	EXECUTIVE	5.5	775,773	35,830		-	811,603
	FINANCE	6.5	777,961	159,103		-	937,064
	LEGAL	-	-	395,000		-	395,000
	GROWTH MANAGEMENT	6.5	645,790	96,326		-	742,116
	INFORMATION TECHNOLOGY	4.0	363,976	436,517		-	800,493
	GENERAL GOVERNMENT	1.5	32,800	909,425		-	942,225
	FLEET & FACILITY MANAGEMENT	9.0	720,030	576,586		-	1,296,616
	POLICE	43.0	4,896,764	659,826		-	5,556,590
	FIRE RESCUE	44.0	6,241,570	556,416		-	6,797,986
	EMERG. DISASTER MANAGEMENT	-	-	-		-	-
	CODE COMPLIANCE	7.0	326,550	114,268		-	440,818
	PUBLIC WORKS	13.0	1,007,521	1,886,834		-	2,894,355
	PARKS & RECREATION	8.0	555,126	673,813		-	1,228,939
	GEN GOVT TRANSFER OUT	-	-	-	1,004,865	4,319,108	5,323,973
001	GENERAL FUND OPERATING TOTAL	155.00	16,394,581	6,548,424	1,004,865	4,319,108	28,266,978
101	BUILDING SERVICES OPERATING FUND	21.00	1,984,420	1,065,696	-	46,482	3,096,598
	NORTH PLANT	9	811,865	1,906,845		-	2,718,710
	SOUTH PLANT	7	625,126	1,111,075		-	1,736,201
	MARCO ISLAND SEWER PLANT	8	856,026	1,478,625		-	2,334,651
	MARCO SHORES SEWER PLANT	0	-	-		-	-
	COLLECTION & DISTRIBUTION	20	1,523,624	876,830		-	2,400,454
	OPERATION MAINTENANCE	13	1,301,416	291,965		-	1,593,381
	ADMINISTRATION	7	818,870	2,653,417	10,433,080	4,079,938	17,985,305
	FINANCIAL SERVICES	7.5	659,288	289,206		-	948,494
	WATER AND SEWER TRANSFERS OUT					3,010,385	3,010,385
400	TOTAL WATER & SEWER OPERATING FUND	71.5	6,596,215	8,607,963	10,433,080	7,090,323	32,727,581
300	GOVERNMENTAL CAPITAL FUND	-	-	-	-	7,132,820	7,132,820
301	ASSET REPLACEMENT	-	-	-	-	178,507	178,507
201-203	GENERAL FUND DEBT SERVICE FUNDS	-	-	-	1,067,366	-	1,067,366
302	ONE CENT FUND	-	-	-	-	3,900,000	3,900,000
303	GOVMNT IMPACT FEE FUNDS	-	-	-	-	102,000	102,000
430-431	WATER SEWER CAPITAL FUNDS	-	-	-	-	6,973,600	6,973,600
420	WATER & SEWER DEBT FUND	-	-	-	10,370,579	-	10,370,579
440-456	SEWER ASSESSMENT DEBT FUNDS	-	-	90,810	4,357,177	-	4,447,987
500	SELF-INSURANCE FUND	-	-	1,778,053	-	-	1,778,053
150	HIDEAWAY FUND	-	-	865,486	-	-	865,486
650	FIRE PENSION FUND	-	-	81,000	-	-	81,000
651	POLICE PENSION FUND	-	-	73,500	-	-	73,500
GRAND TOTAL		247.5	24,975,216	19,110,932	27,233,067	29,742,840	101,062,055



City of Marco Island

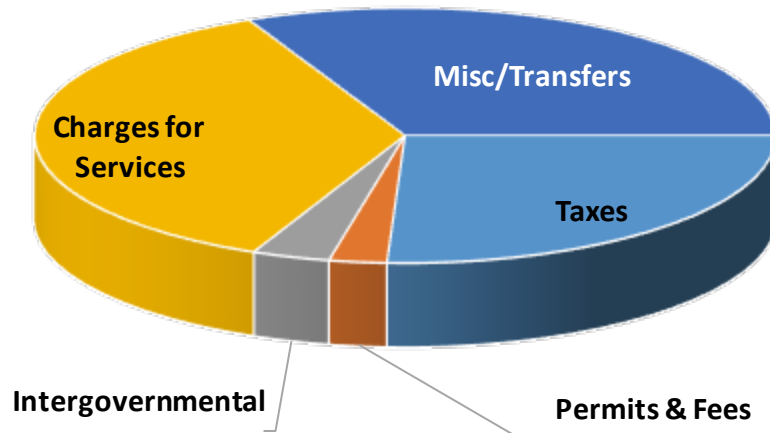
All Fund Revenue & Expenditures

Revenue Overview

The City of Marco Island budget is structured on 33 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 2021-22 budget is balanced in accordance with the City's Code of Ordinances. Revenues are budgeted at \$101,084,665. Expenditures are budgeted at \$101,062,055. Numbers includes \$25,174,365 of inter-fund transfers and the use of fund balance of \$8,909,350.

Where Money Comes From

	FY 2021-22 Budget	%	FY 2020-21 Budget	%
Taxes	26,049,335	25.8%	24,347,947	26.9%
Permits & Fees	2,536,000	2.5%	2,026,000	2.2%
Intergovernmental	3,431,000	3.4%	3,301,000	3.6%
Charges for Services	36,790,681	36.4%	34,289,519	37.9%
Misc/Transfers	32,255,039	31.9%	26,507,882	29.3%
Total	101,062,055		90,472,348	

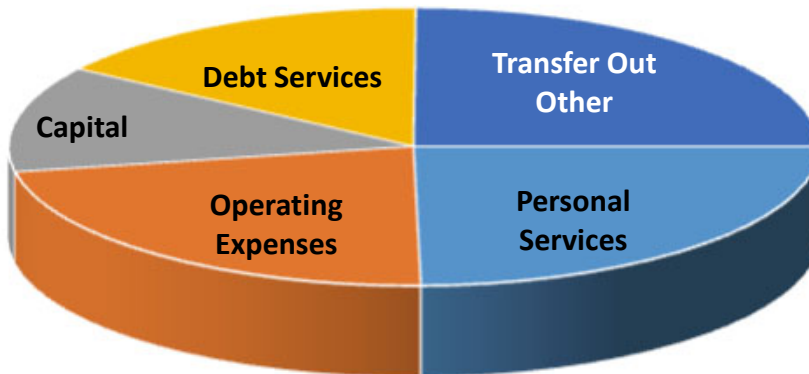


Expenditure Overview

The appropriations of the 33 budgeted funds amount to \$ 101,062,055. The following chart shows a summary of the combined budgeted funds by category:

Where Money Goes

	FY 2021-22 Budget	%	FY 2020-21 Budget	%
Personal Services	24,975,216	24.7%	24,301,205	26.9%
Operating Expenses	22,576,764	22.3%	21,298,293	23.5%
Capital	12,540,588	12.4%	11,809,063	13.1%
Debt Services	15,795,122	15.6%	13,503,588	14.9%
Transfer Out Other	25,174,365	24.9%	19,560,199	21.6%
Total	101,062,055		90,472,348	





Marco Island FY 2022 Adopted Budget

ACCOUNTS	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	2021 YTD ACTUALS	2021 REVISED BUDGET	2022 ADOPTED	PCT CHANGE
GENERAL FUND BALST/REV	26,734,430	27,864,528	27,417,846	27,589,197	30,399,999	27,824,278	-8.5%
RECREATION PROGRAM INC	274,193	282,426	189,885	147,215	287,000	260,700	-9.2%
RACQUET CENTER INCOME	128,007	146,434	120,984	146,095	142,200	182,000	28.0%
SPECIAL EVENTS INCOME							
SAILING CENTER	-	1,570	-	-	-	-	0.0%
LEGISLATIVE	(110,611)	(95,176)	(91,656)	(88,631)	(102,510)	(99,200)	-3.2%
EXECUTIVE	(833,331)	(751,372)	(728,963)	(857,514)	(864,789)	(811,603)	-6.2%
FINANCE	(766,723)	(862,477)	(895,029)	(838,350)	(908,509)	(937,064)	3.1%
LEGAL	(483,126)	(425,762)	(411,729)	(325,038)	(415,000)	(395,000)	-4.8%
GROWTH MANAGEMENT	(458,522)	(610,030)	(756,291)	(665,447)	(768,164)	(742,116)	-3.4%
INFORMATION TECHNOLOGY	(709,425)	(726,611)	(610,423)	(532,597)	(807,044)	(800,493)	-0.8%
GENERAL GOVERNMENT	(923,021)	(890,449)	(924,453)	(810,393)	(1,514,677)	(942,225)	-37.8%
FLEET AND FACILITIES	-	-	-	(122,645)	(8,594)	(1,296,616)	14987.4%
POLICE	(4,732,574)	(4,660,947)	(4,856,560)	(4,563,607)	(5,086,730)	(5,556,590)	3.1%
FIRE	(6,320,750)	(6,681,259)	(7,031,774)	(6,625,951)	(6,707,122)	(6,746,465)	0.6%
FIRE 51	-	-	-	(28,865)	(36,588)	(51,521)	40.8%
EMERGENCY MANAGEMENT	-	-	(1,374)	(16,083)	(20,256)	-	-100.0%
CODE COMPLIANCE	(352,815)	(376,835)	(316,327)	(395,411)	(407,746)	(440,818)	8.1%
PUBLIC WORKS	(2,602,247)	(2,692,835)	(3,132,882)	(2,819,568)	(3,300,070)	(2,894,355)	-12.3%
PARKS & RECREATION	(1,236,344)	(1,319,817)	(1,260,466)	(1,098,744)	(1,454,964)	(1,054,283)	-27.5%
RACQUET CLUB	(140,438)	(145,302)	(135,902)	(138,787)	(173,050)	(174,656)	0.9%
SAILING CENTER	-	1,570	-	-	-	-	0.0%
GEN GOVT TRANSFER OUT	(5,834,216)	(5,424,928)	(6,786,466)	(4,554,043)	(8,253,386)	(5,323,973)	
FUND TOTAL	1,632,488	2,632,728	(211,581)	3,400,833	-	-	0.0%



Marco Island FY 2022 Adopted Budget

ACCOUNTS	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	2021 YTD ACTUALS	2021 REVISED BUDGET	2022 ADOPTED	PCT CHANGE
BUILDING FUND BALST/RE	2,261,677	2,302,925	2,138,700	2,588,935	4,208,776	3,096,598	-26.4%
BUILDING SERVICES	(1,754,198)	(2,277,156)	(2,434,110)	(2,304,786)	(2,780,098)	(3,050,116)	9.7%
BUILDING TRANSFERS OUT	(82,223)	(22,117)	(31,973)	(1,165,625)	(1,428,678)	(46,482)	-96.7%
FUND TOTAL	425,256	3,652	(327,384)	(881,476)	-	-	0.0%
HIDEAWAY BEACH BALST/R	660,873	692,026	535,984	557,561	555,978	865,486	55.7%
HIDEAWAY BEACH	(155,468)	(923,654)	(247,423)	(368,041)	(555,978)	(865,486)	55.7%
FUND TOTAL	505,405	(231,628)	288,560	189,520	-	-	0.0%
GO BONDS BALST/REV	1,276,170	1,303,244	1,587,777	75,643	482,246	760,824	57.8%
GO BONDS	(1,276,400)	(1,278,054)	(1,275,094)	(480,245)	(482,246)	(760,824)	57.8%
FUND TOTAL	(230)	25,190	312,683	(404,602)	-	-	0.0%
CAPITAL LEASE BALST/RE	344,868	386,041	269,544	247,082	269,544	306,542	13.7%
CAPITAL LEASE	(344,945)	(383,609)	(269,541)	(269,541)	(269,544)	(306,542)	13.7%
FUND TOTAL	(77)	2,431	3	(22,459)	-	-	0.0%
300 CAPITAL - TRANS IN	10,509,590	4,563,205	6,736,893	6,901,136	20,275,467	7,192,062	-64.5%
300 CAPITAL EXPENDITURES	(7,547,278)	(4,623,381)	(4,376,248)	(7,577,982)	(20,275,467)	(7,192,062)	-64.5%
FUND TOTAL	2,962,312	(60,175)	2,360,646	(676,846)	-	-	0.0%
ONE-CENT SALES TAX - REVENUE	-	2,646,956	4,069,049	3,869,157	6,149,555	3,900,000	-36.6%
ONE-CENT EXPENDITURES	-	-	(369,982)	(446,241)	(6,149,555)	(3,900,000)	-36.6%
FUND TOTAL	-	2,646,956	3,699,067	3,422,916	-	-	0.0%
SPECIAL REVENUE BALST/	419,827	434,118	15,831	-	-	-	0.0%
SALES TAX BOND	(413,307)	(408,133)	(811,496)	-	-	-	0.0%
TRANSFERS OUT	-	-	(291,358)	-	-	-	0.0%
FUND TOTAL	6,519	25,985	(1,087,023)	-	-	-	0.0%



Marco Island FY 2022 Adopted Budget

ACCOUNTS	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	2021 YTD ACTUALS	2021 REVISED BUDGET	2022 ADOPTED	PCT CHANGE
ASSET REPLACEMENT BALS	49,689	197,493	22,553	389	110,783	178,507	61.1%
ASSET REPLACEMENT OUT	(455,196)	-	(25,390)	(103,218)	(110,783)	(178,507)	61.1%
FUND TOTAL	(405,507)	197,493	(2,837)	(102,829)	-	-	0.0%
GOVMT IMPACT	-	-	-	535,125	25,169	102,000	305.3%
GOVMT IMPACT FEES FUND	-	-	-	-	(25,169)	(102,000)	305.3%
FUND TOTAL	-	-	-	535,125	-	-	0.0%
WATER AND SEWER BALST/	2,585,524	4,228,952	2,076,066	-	88,704	88,081	-0.7%
WATER REV MARCO ISLAND	30,255,640	30,872,563	31,263,412	29,120,287	29,125,576	30,958,500	6.3%
WATER REV MARCO SHORES	1,651,892	1,642,176	1,621,605	1,442,964	1,491,000	1,681,000	12.7%
NORTH PLANT	(2,416,905)	(2,582,380)	(2,471,325)	(2,409,245)	(2,548,592)	(2,718,710)	6.7%
SOUTH PLANT	(1,562,390)	(1,526,114)	(1,564,512)	(1,456,455)	(1,690,376)	(1,736,201)	2.7%
MARCO ISLAND SEWER PLA	(1,795,754)	(1,849,739)	(1,884,354)	(1,913,319)	(2,136,073)	(2,334,651)	9.3%
MARCO SHORES SEWER PLA	(85,483)	(89,317)	(93,736)	-	-	-	0.0%
COLLECTION & DISTRIBUT	(1,865,147)	(2,187,919)	(2,459,449)	(2,077,948)	(2,304,131)	(2,400,454)	4.2%
OPERATION MAINTENANCE	(1,432,031)	(1,478,505)	(1,662,902)	(1,514,952)	(1,544,933)	(1,593,381)	3.1%
ADMINISTRATION	(15,958,099)	(16,205,766)	(16,425,008)	(14,437,683)	(16,029,403)	(17,985,305)	12.2%
FINANCIAL SERVICES	(796,663)	(814,668)	(829,576)	(779,234)	(881,140)	(948,494)	7.6%
WATER AND SEWER FUND T	(2,502,869)	(2,710,407)	(2,568,562)	(3,191,767)	(3,570,632)	(3,010,385)	-15.7%
FUND TOTAL	6,077,714	7,298,877	5,001,659	2,782,647	-	-	0.0%
SAD PRIOR PROJECTS BAL	499,243	-	-	-	-	-	0.0%
SAD PRIOR PROJECTS							
FUND TOTAL	499,243	-	-	-	-	-	0.0%



Marco Island FY 2022 Adopted Budget

ACCOUNTS	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	2021 YTD ACTUALS	2021 REVISED BUDGET	2022 ADOPTED	PCT CHANGE
TRANS IN - RR&I FUND	1,667,134	2,841,917	3,347,623	2,696,584	5,442,219	3,215,000	-40.9%
TRANS IN - W&S CAPITAL FUND	6,317,832	4,046,377	4,892,389	4,017,115	16,879,960	3,758,600	-77.7%
RR&I CAPITAL EXPENDITURES	(2,401,693)	(2,425,781)	(1,528,734)	(4,171,922)	(5,442,219)	(3,215,000)	-40.9%
W&S CAPITAL EXPENDITURES	702,837	(216,314)	(775,849)	(829,430)	(16,879,960)	(3,758,600)	-77.7%
FUND TOTAL	6,286,111	4,246,199	5,935,429	1,712,347	-	-	0.0%
SURCHARGE BALST/REV	(1,547,839)	(1,350,967)	(521,575)	(1,762)	-	-	0.0%
COMBINED WATER & SEWER	1,332,864	1,330,452	1,307,772	-	-	-	0.0%
FUND TOTAL	(214,975)	(20,515)	786,197	(1,762)	-	-	0.0%
WATER & SEWER DEBT BAL	10,488,946	10,694,101	10,812,939	7,705,128	8,399,629	10,370,579	23.5%
COMBINED WATER & SEWER DEBT	(5,464,487)	(5,304,749)	(4,538,085)	(1,747,351)	(8,399,629)	(10,370,579)	0.0%
TRANSFER OUT - DS							
FUND TOTAL	5,024,458	5,389,352	6,274,853	5,957,778	-	-	0.0%
TIGERTAIL BALST/REV	23,209	28,112	18,196	247	173,769	173,529	-0.1%
SEWER	(60,438)	(54,983)	(50,172)	(36,388)	(173,769)	(173,529)	23.5%
FUND TOTAL	(37,229)	(26,871)	(31,976)	(36,141)	-	-	0.0%
SOUTH BARFIELD BALST/R	14,778	22,359	19,705	344	55,760	55,550	-0.4%
SEWER	(19,942)	(17,827)	(16,349)	(12,009)	(55,760)	(55,550)	-0.4%
FUND TOTAL	(5,165)	4,532	3,356	(11,665)	-	-	0.0%
KENDALL BALST/REV	86,254	89,696	62,089	1,768	412,422	410,758	-0.4%
SEWER	(326,528)	(314,396)	(304,567)	(100,733)	(412,422)	(410,758)	-0.4%
FUND TOTAL	(240,274)	(224,701)	(242,478)	(98,964)	-	-	0.0%



Marco Island FY 2022 Adopted Budget

ACCOUNTS	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	2021 YTD ACTUALS	2021 REVISED BUDGET	2022 ADOPTED	PCT CHANGE
NORTH MARCO BALST/REV	40,219	82,026	58,381	1,298	293,050	292,209	-0.3%
SEWER	(102,870)	(99,244)	(86,362)	(63,579)	(293,050)	(292,209)	-0.3%
TOTAL	(62,651)	(17,217)	(27,982)	(62,281)	-	-	0.0%
NORTH BARFIELD BALST/R	107,019	171,253	129,128	2,882	474,339	472,740	-0.3%
SEWER	(165,007)	(151,059)	(138,136)	(101,134)	(474,339)	(472,740)	-0.3%
FUND TOTAL	(57,988)	20,194	(9,008)	(98,252)	-	-	0.0%
WEST WINTERBERRY BALST	160,215	202,687	187,077	6,432	613,266	611,660	-0.3%
SEWER	(217,760)	(201,415)	(182,949)	(134,182)	(613,266)	(611,660)	-0.3%
FUND TOTAL	(57,545)	1,271	4,128	(127,750)	-	-	0.0%
OLDE MARCO BALST/REV	11,461	11,620	9,797	102	26,662	26,402	-1.0%
SEWER	(15,985)	(14,932)	(13,943)	(10,307)	(26,662)	(26,402)	
FUND TOTAL	(4,524)	(3,312)	(4,146)	(10,205)	-	-	0.0%
PORT MARCO BALST/REV	(3,572)	4,120	2,002	21	80	80	0.0%
SEWER	(74)	(64)	(59)	(49)	(80)	(80)	0.0%
FUND TOTAL	(3,646)	4,055	1,943	(29)	-	-	0.0%
LAMPLIGHTER BALST/REV	71,637	74,447	55,763	1,282	312,533	311,248	-0.4%
SEWER	(113,374)	(103,962)	(96,232)	(70,908)	(312,533)	(311,248)	-0.4%
FUND TOTAL	(41,737)	(29,515)	(40,469)	(69,626)	-	-	0.0%
SHEFFIELD BALST/REV	156,878	188,838	112,603	5,606	547,501	544,885	-0.5%
SEWER	(195,761)	(179,669)	(167,979)	(122,589)	(547,501)	(544,885)	-0.5%
FUND TOTAL	(38,883)	9,169	(55,376)	(116,982)	-	-	0.0%



Marco Island FY 2022 Adopted Budget

ACCOUNTS	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	2021 YTD ACTUALS	2021 REVISED BUDGET	2022 ADOPTED	PCT CHANGE
MACKLE PARK BALST/REV	104,810	112,827	96,398	2,087	396,881	395,144	-0.4%
SEWER	(147,260)	(135,912)	(126,112)	(95,183)	(396,881)	(395,144)	-0.4%
FUND TOTAL	(42,450)	(23,084)	(29,714)	(93,095)	-	-	0.0%
GULFPORT BALST/REV	48,514	66,317	62,986	1,832	154,361	155,650	0.8%
SEWER	(54,173)	(50,172)	(45,631)	(34,053)	(154,361)	(155,650)	0.8%
TOTAL	(5,659)	16,145	17,354	(32,221)	-	-	0.0%
EAST WINTERBERRY N. BA	25,330	29,480	26,119	489	81,534	80,206	-1.6%
SEWER	(27,415)	(25,056)	(23,171)	(17,401)	(81,534)	(80,206)	-1.6%
FUND TOTAL	(2,085)	4,424	2,948	(16,912)	-	-	0.0%
EAST WINTERBERRY S. BA	46,285	79,559	55,163	1,246	118,820	118,511	-0.3%
SEWER	(39,285)	(36,290)	(33,607)	(25,072)	(118,820)	(118,511)	-0.3%
FUND TOTAL	7,000	43,269	21,555	(23,826)	-	-	0.0%
GOLDENROD BALST/REV	71,059	116,539	92,009	2,080	236,950	235,827	-0.5%
SEWER	(187,750)	(181,332)	(176,666)	(55,149)	(236,950)	(235,827)	-0.5%
FUND TOTAL	(116,691)	(64,793)	(84,657)	(53,070)	-	-	0.0%
COPPERFIELD BALST/REV	19,450	69,526	60,731	586	146,459	145,640	-0.6%
SEWER	(119,143)	(115,066)	(112,014)	(34,248)	(146,459)	(145,640)	-0.6%
FUND TOTAL	(99,693)	(45,539)	(51,283)	(33,662)	-	-	0.0%
ESTATES BALST/REV	182,052	210,900	184,806	4,027	421,112	417,948	-0.8%
SEWER	(408,966)	(396,681)	(388,715)	(105,065)	(421,112)	(417,948)	-0.8%
FUND TOTAL	(226,914)	(185,781)	(203,909)	(101,038)	-	-	0.0%



Marco Island FY 2022 Adopted Budget

ACCOUNTS	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	2021 YTD ACTUALS	2021 REVISED BUDGET	2022 ADOPTED	PCT CHANGE
SELF INSURANCE BALST/R	1,863,950	1,554,626	1,719,785	1,455,786	1,578,045	1,778,053	12.7%
GENERAL GOVERNMENT.	(857,755)	(2,488,367)	(932,611)	(1,513,889)	(1,478,045)	(1,678,053)	13.5%
SELF-INSURANCE TRANSFE	(375,000)	-	-	-	(100,000)	(100,000)	0.0%
FUND TOTAL	631,195	(933,741)	787,174	(58,103)	-	-	0.0%
FIRE PENSION BALST/REV	2,867,987	2,332,603	3,451,333	5,816,313	80,000	81,000	1.3%
PENSION -FIRE	(356,148)	(734,451)	(464,346)	(777,051)	(80,000)	(81,000)	1.3%
FUND TOTAL	2,511,839	1,598,152	2,986,988	5,039,262	-	-	0.0%
POLICE PENSION BALST/R	2,103,208	1,494,342	2,277,435	4,226,073	74,000	73,500	-0.7%
PENSION -POLICE	(443,936)	(661,492)	(587,778)	(554,329)	(74,000)	(73,500)	-0.7%
FUND TOTAL	1,659,272	832,851	1,689,657	3,671,745	-	-	0.0%
GRAND TOTAL	17,316,466	16,303,073	15,769,239	18,584,833	-	-	0.0%

City of Marco Island
FY 2021-22 All Funds Revenue by Type
 Including Interfund Charges and Transfers

	Taxes	Permit & Fees	Intergov- ernmental	Charges for Services	Other Sources	Total
001 General Fund	21,283,849	26,000	3,061,000	2,686,128	1,210,001	28,266,978
101 Building Services	-	2,510,000	-	-	586,598	3,096,598
150 Hideaway	865,486	-	-	-	-	865,486
201-203 General Fund Debt	-	-	-	-	1,067,366	1,067,366
300-301 General Gvmt Capital	-	-	370,000	-	6,941,327	7,311,327
302 One Cent Sales Tax	3,900,000	-	-	-	-	3,900,000
303 Govmnt Impact Fees	-	-	-	-	102,000	102,000
400 Water Sewer Operations	-	-	-	32,426,500	301,081	32,727,581
420 Water Sewer Debt	-	-	-	-	10,370,579	10,370,579
430-431 Water Sewer Capital	-	-	-	-	6,973,600	6,973,600
440-456 Sewer Assessment Funds	-	-	-	-	4,447,987	4,447,987
500 Insurance Fund	-	-	-	1,678,053	100,000	1,778,053
650 Fire Pension	-	-	-	-	81,000	81,000
651 Police Pension	-	-	-	-	73,500	73,500
	26,049,335	2,536,000	3,431,000	36,790,681	32,255,039	101,062,055

	Total	-Transfers In	-Internal Services	=Net Revenues
001 General Fund	28,266,978	861,501	1,362,928	26,042,549
101 Building Services	3,096,598	576,598		2,520,000
150 Hideaway	865,486			865,486
201-203 General Fund Debt	1,067,366	1,067,366		-
300-301 General Gvmt Capital	7,311,327	6,941,327		370,000
303 Govmnt Impact Fees	102,000	102,000		-
302 One Cent Sales Tax	3,900,000			3,900,000
400 Water Sewer Operations	32,727,581	88,081		32,639,500
420 Water Sewer Debt	10,370,579	10,370,579		-
430-431 Water Sewer Capital	6,973,600	6,973,600		-
440-456 Sewer Assessment Districts	4,447,987	4,447,987		-
500 Insurance Fund	1,778,053	100,000	1,678,053	-
650 Fire Pension	81,000		81,000	-
651 Police Pension	73,500		73,500	-
	101,062,055	31,529,039	3,195,481	66,337,535

FY 2021-22 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	16,394,581	6,548,424	5,323,973	28,266,978	5,323,973	676,758	22,266,247
101	Building Services	1,984,420	1,065,696	46,482	3,096,598	46,482	427,440	2,622,676
150	Hideaway	-	865,486	-	865,486	-	-	865,486
201-203	General Fund Debt	-	-	1,067,366	1,067,366	-	-	1,067,366
300-301	General Gvmt Capital	-	-	7,311,327	7,311,327	178,507	-	7,132,820
302	One Cent Sales Tax	-	-	3,900,000	3,900,000	2,000,000	-	1,900,000
303	Govmnt Impact Fees	-	-	(102,000)	(102,000)	(102,000)	-	-
400	Water Sewer Operations	6,596,215	8,607,963	17,523,403	32,727,581	17,523,403	1,936,783	13,267,395
420	Water Sewer Debt	-	-	10,370,579	10,370,579	-	-	10,370,579
430-431	Water Sewer Capital	-	-	6,973,600	6,973,600	-	-	6,973,600
440-456	Sewer Assessment Districts	-	90,810	4,357,177	4,447,987	-	-	4,447,987
500	Insurance Fund	-	1,778,053	-	1,778,053	-	-	1,778,053
650	Fire Pension	-	81,000	-	81,000	-	-	81,000
651	Police Pension	-	73,500	-	73,500	-	-	73,500
		24,975,216	19,110,932	56,771,907	100,858,055	24,970,365	3,040,981	72,846,709

FISCAL YEAR 2021-22
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	ACTUALS FY18-19	ACTUALS FY19-20	YTD ACTUALS FY20-21	REVISED BUDGET FY20-21	ADOPTED BUDGET FY21-22	CHANGE FROM FY21-22	% CHANGE
31 - TAXES							
AD VALOREM TAXES	19,922,221	20,348,741	19,792,081	19,761,600	20,403,764	642,164	3.2%
BEACH VENDOR PERMITS	14,500	25,000	15,000	6,500	6,500	-	0.0%
CASUALTY INSUR PREM TAX-POLICE	221,812	268,941	-	201,135	201,135	-	0.0%
COMMUNICATIONS SERVICE TAX	781,728	464,165	291,050	466,776	380,000	(86,776)	-18.6%
DELINQUENT AD VALOREM TAXES	15,661	3,643	6,776	5,000	5,000	-	0.0%
FIRST LOCAL OPTION FUEL TAX	583,355	541,071	489,399	456,000	595,000	139,000	30.5%
INSURANCE PREM TAX-FIREFIGHTER	337,058	360,387	-	73,936	73,936	-	0.0%
LOCAL BUSINESS TAX	28,632	28,151	23,171	29,000	29,000	-	0.0%
ONE-CENT DISCRETIONARY INFRAST	-	3,900,826	3,817,743	3,000,000	3,900,000	900,000	30.0%
SECOND LOCAL OPTIONS FUEL TAX	440,616	409,875	369,293	348,000	455,000	107,000	30.7%
31 - TAXES Total	22,345,584	26,350,799	24,804,513	24,347,947	26,049,335	1,701,388	7.0%
32 - PERMITS;FEES;SP ASSM	-	-	-	-	-	-	0.0%
BLDG PERMITS-EDUCATION SURCHGB	4,297	6,977	6,601	-	-	-	0.0%
BUILDING PERMITS	2,241,544	1,976,618	2,358,957	2,000,000	2,510,000	510,000	25.5%
BUILDING PERMITS WAIVED	(9,462)	-	-	-	-	-	0.0%
FRANCHISE FEES - GAS	35,626	28,655	32,548	26,000	26,000	-	0.0%
IMPACT FEE- WATER CAPACITY	576,593	556,225	1,062,541	-	-	-	0.0%
IMPACT FEE -WATER MAIN EXT	17,370	20	140,042	-	-	-	0.0%
IMPACT FEE-CULTURAL/RECREAT	73,980	64,938	124,122	-	-	-	0.0%
IMPACT FEE-SEWER CAPACITY	432,150	418,161	862,309	-	-	-	0.0%
IMPACT FEE-SEWER MAIN EXT	93,463	109,249	104,999	-	-	-	0.0%
IMPACT FEES-FIRE	76,410	62,440	113,446	-	-	-	0.0%
IMPACT FEES-POLICE	60,525	48,556	87,787	-	-	-	0.0%
IMPACT FEE-TRANSPORTATION	200,000	200,000	200,000	-	-	-	0.0%
OTHER PERMITS/FEES-FIRE	-	-	-	-	-	-	0.0%
OTHER PERMITS/FEES-SOLICIT	-	-	-	-	-	-	0.0%
SPECIAL ASSESSMENT-SAD	-	-	-	-	-	-	0.0%
32 - PERMITS;FEES;SP ASSM Total	3,802,497	3,471,839	5,093,350	2,026,000	2,536,000	510,000	25.2%
33 - INTERGOVERNAL REV	-	-	-	-	-	-	0.0%
FEDERAL GRANT-DISASTER RELIEF	-	-	873,096	-	-	-	0.0%
FEDERAL GRANT-FIRE	-	-	-	-	-	-	0.0%
FEDERAL GRANT-SEWR/WSTEWTR	-	-	-	-	-	-	0.0%
LOCAL GOVN'T UNIT TRANSPORT	-	-	-	-	-	-	0.0%
LOCAL GOV'T GRANT PHYS ENVIR	-	-	-	-	-	-	0.0%
LOCAL REVENUE PUBLIC SAFETY	40,028	43,056	43,446	40,000	40,000	-	0.0%
PYMT FROM OTH-LIEU OF TAX-FIRE	103,962	105,086	99,536	95,000	95,000	-	0.0%
STATE GRANT - FDLE	-	-	-	-	-	-	0.0%
STATE GRANT - PUBLIC SAFETY FD	-	-	-	-	-	-	0.0%
STATE GRANT - SEWER/WASTEWATER	-	750,000	-	907,000	-	(907,000)	-100.0%
STATE GRANT- STORMWATER MGMT	-	-	-	-	370,000	370,000	100.0%
STATE GRANT-OTHER TRANSPORT	26,374	201,671	1,243,296	65,941	-	(65,941)	-100.0%
STATE REVENUE ALCOHOL BEV LIC	19,516	23,816	28,965	25,000	25,000	-	0.0%
STATE REVENUE FIREFIGHTER SUPP	5,476	22,706	5,786	6,000	6,000	-	0.0%
STATE REVENUE HALF CENT TAX	2,281,184	2,164,457	2,166,519	1,760,000	2,300,000	540,000	30.7%
STATE REVENUE ONE CENT TAX	2,646,956	-	-	-	-	-	0.0%
STATE REVENUE SHARING	616,495	574,387	471,255	468,000	595,000	127,000	27.1%
33 - INTERGOVERNAL REV Total	5,739,992	3,885,179	4,931,898	3,366,941	3,431,000	64,059	1.9%
34 - CHARGE FOR SERVICES	-	-	-	-	-	-	0.0%
ADMINISTRATIVE CHARGE-BLDG	154,944	291,828	254,222	305,066	335,140	30,074	9.9%
ADMINISTRATIVE CHARGE-PARKS	-	-	-	-	-	-	0.0%
ADMINISTRATIVE CHARGE-UTILITY	1,130,052	1,022,292	866,610	1,039,932	1,027,788	(12,144)	-1.2%

CERTIFICATION & COPYING	833	530	520	1,000	1,000	-	0.0%
CONVENIENCE FEE	-	-	-	-	-	-	0.0%
EFFLUENT FEES	1,169,171	1,110,428	998,916	986,076	1,040,000	53,924	5.5%
ESTOPPEL FEES	23,263	31,475	54,588	20,000	35,000	15,000	75.0%
FIRE FALSE ALARM FEES	37,825	40,725	2,100	30,000	37,000	7,000	23.3%
FIRE PROTECTION FEES	679,083	356,143	258,750	300,000	350,000	50,000	16.7%
FIRE TECHNOLOGY FEES	14,995	12,574	10,722	10,000	10,000	-	0.0%
FOOD & BEVERAGE SALES	13,972	10,530	10,842	15,500	15,500	-	0.0%
INSTRUCTION INCOME	39,511	24,324	43,518	46,200	62,000	15,800	34.2%
INTERNAL SERV FEE-INSUR BLDG	67,284	67,284	60,246	72,295	92,300	20,005	27.7%
INTERNAL SERV FEE-INSUR GEN FD	682,800	682,800	488,965	586,758	676,758	90,000	15.3%
INTERNAL SERV FEE-WTR/SWR	662,940	662,940	682,493	818,992	908,995	90,003	11.0%
LAND USE FEES	180,247	226,519	254,854	167,200	250,000	82,800	49.5%
MEMBERSHIP INCOME	67,335	75,080	60,634	60,000	72,000	12,000	20.0%
NON MEMBERSHIP INCOME	-	-	9,488	-	12,000	12,000	100.0%
POLICE SERVICES FEES	72,928	63,346	56,754	32,000	40,000	8,000	25.0%
SEWER FEE	10,344,320	10,402,063	9,625,075	10,006,000	10,300,000	294,000	2.9%
SEWER FEE-SERVICE INSTALL	22,200	19,521	30,600	10,000	10,000	-	0.0%
SVC CHGE-FARMERS MARKET	106,984	86,031	73,105	106,500	85,200	(21,300)	-20.0%
SVC CHGE-REC CAMP MACKLE	63,890	37,690	39,358	68,000	68,000	-	0.0%
SVC CHGE-REC MICKYS SAILING	1,570	-	-	-	-	-	0.0%
SVC CHGE-REC PROG INCOME	68,989	35,314	9,591	68,000	68,000	-	0.0%
TENNIS INCOME	4,910	1,388	-	6,000	6,000	-	0.0%
TOURNAMENT INCOME	300	-	-	3,000	3,000	-	0.0%
WATER FEE	20,395,952	19,591,981	18,324,961	17,985,000	19,640,000	1,655,000	9.2%
WATER FEE- SERVICE INSTALL	19,220	18,128	32,773	12,000	12,000	-	0.0%
WATER FEE-CONNECTION	2,012	29,210	50,155	2,500	2,500	-	0.0%
WATER FEE-METER CHANGE OUT	11,985	897	-	10,000	10,000	-	0.0%
WATER FEES - IRRIGATION	158,172	1,426,577	1,268,678	1,400,000	1,400,000	-	0.0%
WATER FEES-METER INSTALL	14,671	14,748	24,245	12,000	12,000	-	0.0%
WTR & SWR SURCHARGE -ERC	1,220,356	408,080	(2)	-	-	-	0.0%
WTR & SWR SURCHARGE -RESURF	-	-	-	-	-	-	0.0%
34 - CHARGE FOR SERVICES Total	37,432,713	36,750,447	33,592,758	34,180,019	36,582,181	2,402,162	7.0%
35 - OTH CHGES FOR SVC							
ASSETS SEIZED BY LAW ENF	-	-	-	-	-	-	0.0%
CODE COMPLIANCE FEE	170,944	55,324	155,444	68,000	120,000	52,000	76.5%
COURT FINES	9,004	9,289	12,359	8,000	15,000	7,000	87.5%
FINES-LOCAL ORDINANCES	1,863	48,958	51,823	5,000	45,000	40,000	800.0%
OTHER FINES/FORFEIT-EDUCATION	1,060	1,053	1,446	1,000	1,000	-	0.0%
RENTAL INCOME	27,837	16,320	80,112	47,781	27,500	(20,281)	-42.4%
35 - OTH CHGES FOR SVC Total	210,708	130,943	301,183	129,781	208,500	78,719	60.7%
36 - MISCELLANEOUS REV							
CONTRIBUTION & DONATIONS	11,000	351,219	95,815	84,660	5,000	(79,660)	-94.1%
DISPOSITION OF FIXED ASSETS	-	-	-	-	-	-	0.0%
DIVIDENDS	480,308	427,152	270,300	-	-	-	0.0%
DONATIONS - BIG FLAG	-	-	-	-	-	-	0.0%
DONATIONS - FIREWORKS	20,013	-	22,100	10,000	20,000	10,000	100.0%
GAIN OR LOSS ON INVESTMENT	500,786	763,757	1,879,322	-	-	-	0.0%
INSURANCE CLAIMS REIMBUSEMT	59,428	242,938	87,595	-	-	-	0.0%
INTEREST	4,418,269	3,462,453	473,803	450,000	350,000	(100,000)	-22.2%
NET INC/DEC IN FMK VALUE	162,347	1,762,229	4,997,093	-	-	-	0.0%
OTHER MISCELLANEOUS	219,939	238,913	180,982	134,500	194,500	60,000	44.6%
PENSION CONTRIBUTION - CITY	1,664,273	1,642,911	1,583,984	125,120	125,430	310	0.2%
PENSION CONTRIBUTION STATE	558,870	633,709	-	28,880	29,070	190	0.7%
PENSION FD CONTRIB -EMPLOYEE	37,384	40,851	37,820	-	-	-	0.0%
SALE OF SURPLUS MATERIALS	964	1,193	1,753	2,000	2,000	-	0.0%
36 - MISCELLANEOUS REV Total	8,133,581	9,567,324	9,630,567	835,160	726,000	(109,160)	-13.1%
38 - TRFS & ALL OTHERS							
DEBT PROCEEDS	-	129,288	-	-	-	-	0.0%
INTERFUND TRANSFER IN	17,948,887	17,621,626	13,313,061	15,994,423	17,446,179	1,451,756	9.1%

INTERFUND TRANSFERS IN	-	291,358	-	-	-	-	0.0%
TRANSFER IN - CIP	-	168,223	-	-	-	-	0.0%
TRANSFER IN - GENERAL IMPACT	-	-	-	25,169	-	(25,169)	-100.0%
TRANSFER IN - WTR/SWR GRANTS	-	-	-	-	-	-	0.0%
TRANSFER IN- WATER IMPACT	-	-	-	-	-	-	0.0%
TRANSFERS IN - ASSET REPLACE	-	25,390	95,653	110,783	178,507	67,724	61.1%
TRANSFERS IN - BOND FUND	-	-	-	-	-	-	0.0%
TRANSFERS IN - BUILDING FUND	22,117	31,973	1,161,250	1,428,678	46,482	(1,382,196)	-96.7%
TRANSFERS IN - ELECTRIC FUND	-	-	-	-	-	-	0.0%
TRANSFERS IN - EMERGENCY FD	812,918	-	-	-	-	-	0.0%
TRANSFERS IN - GENERAL FUND	4,633,183	6,516,922	4,017,828	4,983,842	5,323,973	340,131	6.8%
TRANSFERS IN - ONE CENT	-	-	87,613	2,087,613	2,000,000	(87,613)	-4.2%
TRANSFERS IN - RESV WS CAP	-	-	-	-	-	-	0.0%
TRANSFERS IN - SELF INSURANCE	-	-	-	-	-	-	0.0%
TRANSFERS IN - WTR & SWR FD	3,478,890	2,464,635	52,027	151,136	179,224	28,088	18.6%
USE OF UNASSIGNED FUND BAL	-	-	-	37,882,607	6,354,674	(31,527,933)	-83.2%
38 - TRFS & ALL OTHERS Total	26,895,995	27,249,414	18,727,432	62,664,251	31,529,039	(31,135,212)	-49.7%
Grand Total	104,561,070	107,405,945	97,081,700	127,550,099	101,062,055	(26,488,044)	-20.8%

FISCAL YEAR 2021-22
BUDGET EXPENSE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	ACTUALS FY18-19	ACTUALS FY19-20	YTD ACTUALS FY20-21	REVISED BUDGET FY20-21	ADOPTED BUDGET FY21-22	CHANGE FROM FY21-22	% CHANGE
50 - WAGES							
BARGAINING UNIT WAGES	4,044,280	4,381,350	3,671,960	4,506,814	4,641,779	134,965	3.0%
BENEFIT WAGES	2,450,340	284,859	259,145	250,920	275,920	25,000	10.0%
EXECUTIVE SALARIES	48,535	47,683	38,043	48,600	45,720	(2,880)	-5.9%
NON-BARGAINING UNIT WAGES	9,406,451	11,574,834	9,923,797	11,822,087	12,182,252	360,165	3.0%
OVERTIME	516,891	666,504	621,284	467,400	637,300	169,900	36.4%
REGULAR SALARIES & WAGES	-	32,002	29,930	31,300	30,300	(1,000)	-3.2%
REIMBURSABLE OVERTIME	144	32,974	15,111	42,000	40,000	(2,000)	-4.8%
50 - WAGES Total	16,466,641	17,020,207	14,559,270	17,169,121	17,853,271	684,150	4.0%
51 - BENEFITS							
BUDGETED VACANCY	-	-	-	(85,248)	-	85,248	-100.0%
CAPITALIZED PERSONNEL COST	-	(7,149)	(10,185)	(409,921)	(418,447)	(8,526)	2.1%
CASUALTY INSUR PREM TAX	558,870	633,709	-	243,180	243,180	-	0.0%
FICA TAXES	1,192,826	1,237,704	1,066,721	1,305,992	1,358,673	52,681	4.0%
LIFE & HEALTH	2,789,778	2,959,436	2,185,742	2,747,273	3,142,530	395,257	14.4%
OTHER POSTEMP BENEFITS	28,094	24,858	-	-	-	-	0.0%
RETIREMENT CONTRIBUTIONS	2,198,618	2,411,443	2,143,613	2,712,008	2,796,009	84,001	3.1%
UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	0.0%
51 - BENEFITS Total	6,768,186	7,260,001	5,385,890	6,513,284	7,121,945	608,661	9.3%
52 - OPERATING							
ACCOUNTING AUDITING	71,700	65,500	70,500	71,670	71,670	-	0.0%
ACTUARIAL SERVICES	43,081	39,978	20,762	54,000	49,000	(5,000)	-9.3%
AMORTIZATION	-	-	200	-	-	-	0.0%
CITY KIDS PROGRAMS	-	-	-	-	-	-	0.0%
COMMUNICATIONS	200,842	211,274	164,937	268,223	295,096	26,873	10.0%
COMMUNITY RECREATION PROGRAMS	102,933	27,198	94,904	123,250	122,500	(750)	-0.6%
CONTINGENCY	-	-	-	30,000	100,000	70,000	233.3%
CONTINGENCY - RETIREMENT	-	-	-	-	-	-	0.0%
CONTINGENCY - UNASSIGNED	-	-	-	4,373,879	4,687,868	313,989	7.2%
DEPRECIATION	592,147	592,147	-	-	-	-	0.0%
ENGINEERING	16,612	5,962	7,930	12,309	12,750	441	3.6%
FREIGHT & POSTAGE	74,453	64,880	57,732	79,237	77,600	(1,637)	-2.1%
GROUNDS MAINTENANCE	8,438	-	-	-	-	-	0.0%
INSURANCE	2,267,622	2,374,974	2,323,407	2,488,090	2,887,606	399,516	16.1%
INSURANCE CLAIMS PAID	1,591,295	(85,013)	366,513	400,000	400,000	-	0.0%
INVESTIGATIONS	6,604	8,120	7,042	13,835	14,335	500	3.6%
INVESTMENT ADVISORY SVC	273,945	290,482	230,184	9,500	-	(9,500)	-100.0%
LEGAL	28,160	27,312	22,690	48,000	48,000	-	0.0%
LEGAL - LITIGATION	4,128	11,634	-	12,000	12,000	-	0.0%
LEGAL - OTHER	306,036	323,282	257,026	328,685	290,000	(38,685)	-11.8%
LEGAL - RETAINER	121,000	120,000	101,316	123,000	123,000	-	0.0%
LEGAL ADVERTISING	23,884	28,788	21,759	29,400	23,900	(5,500)	-18.7%
LIQUID OR NATURAL GAS	3,719	4,494	4,320	5,300	-	(5,300)	-100.0%
MEDICAL	-	-	3,600	-	-	-	0.0%
MEMBERSHIPS AND PUBLICATIONS	23,086	25,085	25,952	37,894	38,335	441	1.2%
MISCELLANEOUS EXPENSE	99,072	84,459	75,868	129,930	116,430	(13,500)	-10.4%
OFFICE SUPPLIES	44,468	36,560	30,880	64,030	70,780	6,750	10.5%
OPER SUPP-CHEMICALS LIME PLT	571,261	580,458	591,619	651,872	735,660	83,788	12.9%
OPER SUPP-CHEMICALS RAW WTR	48,435	85,345	38,333	69,060	108,810	39,750	57.6%
OPER SUPPLIES - FUEL	263,616	213,688	211,924	289,010	295,750	6,740	2.3%
OPERATING SUPP - BUNKER GEAR	19,081	20,851	5,235	9,812	8,100	(1,712)	-17.4%
OPERATING SUPP - CHEMICALS	175,203	198,221	145,708	239,887	244,935	5,048	2.1%
OPERATING SUPP - FARMERS MKT	4,618	3,789	4,307	6,500	6,500	-	0.0%

OPERATING SUPP - IT	148,738	583,041	607,973	776,905	787,715	10,810	1.4%
OPERATING SUPP - MEDIA CENTER	24,100	29,627	30,292	30,320	32,720	2,400	7.9%
OPERATING SUPP - SAILING PRG	-	-	-	-	-	-	0.0%
OPERATING SUPP - SMALL TOOLS	19,543	22,401	4,963	10,700	13,500	2,800	26.2%
OPERATING SUPP - SPEC PROGS	14,903	4,750	7,056	18,000	18,000	-	0.0%
OPERATING SUPP - UNIFORMS	78,923	113,489	65,381	117,665	122,065	4,400	3.7%
OPERATING SUPPLIES	471,372	358,855	311,695	430,955	398,355	(32,600)	-7.6%
OPERATING SUPPLIES FFM	-	-	-	-	28,550	28,550	100.0%
OPERATING SUPPLIES- MEDICAL	22,142	21,121	9,470	18,000	15,000	(3,000)	-16.7%
OTHER CHARGES BAD DEBTS	-	-	-	-	-	-	0.0%
OTHER CHGS - ADMINISTRATIVE	1,284,996	1,314,120	1,120,832	1,374,998	1,392,928	17,930	1.3%
OTHER CHGS - BEACH ADVISORY	6,941	7,971	7,500	10,000	10,000	-	0.0%
OTHER CHGS - BEAUTIFICATION	4,981	14,402	9,628	11,000	10,000	(1,000)	-9.1%
OTHER CHGS - COMMUNITY GRANT	-	-	3,250	5,000	5,000	-	0.0%
OTHER CHGS - EMPLOYEE EXP	10,142	12,094	6,865	17,300	16,300	(1,000)	-5.8%
OTHER CHGS - LICENSES/PERMITS	-	-	-	-	-	-	0.0%
OTHER CHGS - MISC. EXPENSE	-	-	-	-	-	-	0.0%
OTHER CHGS - PAYMENT PROCESS	-	-	71,126	95,124	105,540	10,416	10.9%
OTHER CHGS - PCARD	-	-	-	-	-	-	0.0%
OTHER CHGS - PRAC	-	7,865	4,265	10,000	11,950	1,950	19.5%
OTHER CHGS - SAFETY	14,073	15,388	14,896	26,045	27,245	1,200	4.6%
OTHER CHGS - WATERWAYS	2,776	-	19	10,000	10,000	-	0.0%
OTHER CHGS & OBLIGATIONS	77,243	129,920	56,646	35,880	76,320	40,440	112.7%
OTHER CHGS-INTEREST	-	-	-	-	-	-	0.0%
OTHER CHGS-LICENSES/PERMITS	6,500	22,555	6,250	18,100	16,000	(2,100)	-11.6%
OTHER CONTRACTUAL FFM	-	-	-	-	82,552	82,552	100.0%
OTHER CONTRACTUAL SERVICES	2,206,156	2,279,930	1,492,334	2,443,074	2,229,820	(213,254)	-8.7%
PENSION BENEFITS	1,019,828	664,395	937,442	-	-	-	0.0%
PRINTING AND BINDING	11,077	9,906	6,246	18,475	19,075	600	3.2%
PROFESSIONAL SERVICES	636,889	585,356	557,924	1,141,290	722,571	(418,719)	-36.7%
PROMOTIONAL ACTIVITIES	18,453	13,648	12,719	15,300	17,600	2,300	15.0%
RECREATION COMMUNITY PROGRAMS	-	-	-	-	-	-	0.0%
RECREATION PROGRAMS	-	-	-	-	-	-	0.0%
REFUNDS TO CONTRIBUTORS	-	-	-	-	-	-	0.0%
REIMBURSABLE OTHER CONTRACTUAL	-	-	19,255	20,000	20,000	-	0.0%
RENTAL & LEASES	44,875	62,418	66,173	101,575	75,647	(25,928)	-25.5%
REPAIR & MAINT - EQUIPMENT	-	-	-	-	-	-	0.0%
REPAIR & MAINT - FACILITIES	136,906	144,153	118,129	196,270	236,580	40,310	20.5%
REPAIR & MAINT - MARINE VEH	46,229	76,870	43,644	46,000	50,000	4,000	8.7%
REPAIR & MAINT - PARKS	33,591	16,815	20,871	28,000	23,000	(5,000)	-17.9%
REPAIR & MAINT - STREET LIGHTS	43,889	44,927	45,684	60,000	60,000	-	0.0%
REPAIR & MAINT - VEHICLES	306,121	257,648	306,133	419,776	337,265	(82,511)	-19.7%
REPAIR & MAINTENANCE	908,101	950,336	705,674	1,060,147	1,188,108	127,961	12.1%
ROAD MATERIALS/SUPPLIES	60,121	18,922	53,576	58,469	51,500	(6,969)	-11.9%
SELF INS THIRD PARTY ADMIN	36,000	36,000	36,500	39,000	41,000	2,000	5.1%
SLUDGE HAULING	384,212	470,933	450,248	485,000	575,750	90,750	18.7%
TRAINING	89,236	56,190	58,002	138,554	175,550	36,996	26.7%
TRAVEL & PER DIEM	56,008	11,619	9,591	56,795	90,465	33,670	59.3%
UTILITY SERVICE - ELECTRIC	1,802,325	1,809,759	1,695,090	1,974,564	1,987,552	12,988	0.7%
UTILITY SERVICE - WASTE DISP	101,186	105,849	98,711	117,002	118,372	1,370	1.2%
UTILITY SERVICE - WATER/SEWER	292,445	267,974	217,262	283,515	275,440	(8,075)	-2.8%
UTILITY SVC ELEC-RAW WATER	176,762	184,777	154,630	199,980	206,040	6,060	3.0%
VFW EXPENSES	12,809	12,954	10,523	15,064	15,064	-	0.0%
WILDLIFE MONITORING	28,250	-	-	40,000	40,000	-	0.0%
52 - OPERATING Total	17,624,279	16,098,444	14,339,117	21,942,216	22,576,764	634,548	2.9%
58 - TRANSFERS OUT							
TRANSFER OUT - ELECTRIC	-	-	-	-	-	-	0.0%
TRANSFERS OUT	-	1,106,998	-	-	-	-	0.0%
TRANSFERS OUT - GOVT CIP	-	-	-	88,704	116,723	28,019	31.6%
TRANSFERS OUT REC. ENTERPRISE	-	-	-	-	-	-	0.0%
TRANSFERS OUT-CIP	12,588,785	12,922,139	10,160,975	14,413,192	11,987,722	(2,425,470)	-16.8%
TRANSFERS OUT-DS	12,007,761	11,556,888	7,290,766	8,748,919	11,437,945	2,689,026	30.7%

TRANSFERS OUT-R&R	1,486,531	1,530,828	1,275,691	1,530,829	1,631,975	101,146	6.6%
TRANSFERS OUT-SURCHG	-	-	-	-	-	-	0.0%
TRANSFERS OUT-W/S OPER	-	-	-	-	-	-	0.0%
58 - TRANSFERS OUT Total	26,083,077	27,116,852	18,727,432	24,781,644	25,174,365	392,721	1.6%
60 - CAPITAL							
BUILDINGS	10,071,640	2,807,784	2,707,432	11,008,214	464,208	(10,544,006)	-95.8%
CAPITAL OUTLAY OFFSET	(11,013,049)	(4,839,523)	-	-	-	-	0.0%
CAPITAL RESERVES	-	-	-	101,888	3,775,000	3,673,112	3605.1%
COMPUTER HARDWARE & SOFTWARE	-	-	-	-	-	-	0.0%
COMPUTER SOFTWARE	-	-	-	-	-	-	0.0%
COMPUTER SOFTWARE & HARDWARE	79,741	99,699	73,071	511,882	153,790	(358,092)	-70.0%
INFRASTRUCTURE	3,464,157	4,505,061	3,559,235	21,375,612	5,199,880	(16,175,732)	-75.7%
LAND	-	-	-	-	-	-	0.0%
MACHINERY & EQUIPMENT	3,031,355	2,227,818	3,358,031	14,355,610	2,337,710	(12,017,900)	-83.7%
TRANSMISSION & DISTRIBUTION	533,387	743,338	1,547,799	2,116,212	610,000	(1,506,212)	-71.2%
60 - CAPITAL Total	6,167,231	5,544,176	11,245,568	49,469,419	12,540,588	(36,928,831)	-74.6%
70 - DEBT SERVICE							
DEBT SERVICE OFFSET	(8,312,705)	(8,704,554)	(7,948,859)	-	-	-	0.0%
INTEREST	6,463,373	5,463,694	2,541,051	4,550,272	4,517,372	(32,900)	-0.7%
INTEREST - CAPACITY	459,156	425,188	308,614	414,877	377,231	(37,646)	-9.1%
OTHER DEBT COST	4,627	128,325	1,750	6,550	6,550	-	0.0%
PRINCIPAL	9,462,931	10,142,514	7,778,270	7,778,279	10,095,465	2,317,186	29.8%
PRINCIPAL - CAPACITY	689,526	729,300	759,811	753,610	798,504	44,894	6.0%
70 - DEBT SERVICE Total	8,766,909	8,184,466	3,440,637	13,503,588	15,795,122	2,291,534	17.0%
Grand Total	81,876,322	81,224,147	67,697,915	133,379,272	101,062,055	(32,317,217)	-24.2%

Capital Projects - All Funds Operating Budget Impact

		FY 2021-22	
		Impact	Comment
PUBLIC WORKS			
16024	PW - Annual Bridge Rehabilitation Project	\$ -	No Impact on operating budget
16027	PW - Citywide Drainage Improvement Projects	\$ -	No Impact on operating budget
16028	PW - Master Plan Drainage Project - Citywide	\$ -	No Impact on operating budget
16030	PW - Shared Use Pathway - Design	\$ -	No Impact on operating budget
16031	PW - Street Resurfacing - Citywide	\$ -	No Impact on operating budget
16035	PW - Bike Paths -Design & Construction	\$ -	No Impact on operating budget
20004	PW - Swale & Stormwater Improvements	\$ -	No Impact on operating budget
TBD	PW - Storage Building	\$ -	Not yet determined
16099	PW - Public Works Vehicle - Water Truck	\$ -	Replacement - no impact on operating budget
16101	PW - Public Works Equipment - Vactor	\$ -	Replacement - no impact on operating budget
16103	PW - Public Works Equipment - Loader	\$ -	Replacement - no impact on operating budget
16104	PW - Public Works Equipment - Boat	\$ -	Replacement - no impact on operating budget
20003	PW - Public Works Equipment - Excavator	\$ -	Replacement - no impact on operating budget
21025	PW - Staff Vehicles	\$ -	Replacement - no impact on operating budget
INFORMATION TECHNOLOGY			
16016	IT - Network Equip Replacement (75 switches)	\$ -	Replacement - no impact on operating budget
16017	IT - SAN - Offsite Storage Devices	\$ -	Replacement - no impact on operating budget
16021	IT - Replacement Virtual Host	\$ -	Replacement - no impact on operating budget
16022	IT - Replacement Audio/Visual PTZ Cameras	\$ -	Replacement - no impact on operating budget
18003	IT - City Wide Hardware Replacement Program	\$ -	Replacement - no impact on operating budget
FIRE RESCUE			
16002	FD - Fire Fighting Equip.	\$ -	Replacement - no impact on operating budget
16003	FD - Mobile & Portable 800 Mhz radios	\$ -	Replacement - no impact on operating budget
16004	FD - Medical Equipment	\$ -	Replacement - no impact on operating budget
16005	FD - Cardiac Monitors	\$ -	Replacement - no impact on operating budget
16006	FD - Thermal Imaging Cameras	\$ -	Replacement - no impact on operating budget
16007	FD - Chest Compression Devices	\$ -	Replacement - no impact on operating budget
16010	FD - Hurst Tool/ Jaws of Life	\$ -	Replacement - no impact on operating budget
16012	FD - Station Appliances	\$ -	Replacement - no impact on operating budget
16013	FD - SCBA	\$ -	Replacement - no impact on operating budget
16014	FD - FD Station 50	\$ -	Replacement - no impact on operating budget
16015	FD - FD Station 51	\$ -	Replacement - no impact on operating budget
16090	FD - Brush truck replacement	\$ -	Replacement - no impact on operating budget
16091	FD - Kubota ATV replacement	\$ -	Replacement - no impact on operating budget
16092	FD - Staff vehicle replacement	\$ -	Replacement - no impact on operating budget
16093	FD - Ladder Truck	\$ -	Replacement - no impact on operating budget
16094	FD - Support / Hazmat vehicle replacement	\$ -	Replacement - no impact on operating budget
16095	FD - Engines /Squad (4)	\$ -	Replacement - no impact on operating budget
16096	FD - Rescue Boat **	\$ -	Replacement - no impact on operating budget
GENERAL GOVERNMENT			
16115	GG - City Hall Sedans		
PARKS & RECREATION			
16080	REC - Re-Pavement Winterberry Parking Lots (2)	\$ -	No Impact on operating budget
16081	REC - Re-Seal & Re-Stripe Racquet Center Parking Lot	\$ -	Replacement - no impact on operating budget
16087	REC - Park Fencing	\$ -	Replacement - no impact on operating budget
16088	REC - Re-Seal & Re-Stripe Mackle Park Parking Lot	\$ -	Replacement - no impact on operating budget
17009	REC - Park Improvements - Racquet Center	\$ -	No Impact on operating budget
18060	REC - Park Improvements - Mackle	\$ -	No Impact on operating budget
20005	REC - Park Improvements - Winterberry	\$ -	No Impact on operating budget
20006	REC - Park Improvements - Leigh Plummer	\$ -	No Impact on operating budget
20007	REC - Park Improvements - Veterans Community Park	\$ -	No Impact on operating budget
20008	REC - Park Improvements - Tommy Barfield Park	\$ -	No Impact on operating budget
20009	REC - Park Improvements - Jane Hittler	\$ -	No Impact on operating budget
16113	REC-Vehicle Replacement-15 Passenger Van	\$ -	Replacement - no impact on operating budget
16114	REC-Vehicle Replacement-Staff vehicles	\$ -	Replacement - no impact on operating budget
17050	REC - Mowers	\$ -	Replacement - no impact on operating budget
19015	REC - Golf Cart	\$ -	Replacement - no impact on operating budget

17051 REC- Ground Master \$ - Replacement - no impact on operating budget

POLICE DEPARTMENT

16068 PD - Laser (Traffic Enforcement & Crash Investigation) \$ - Replacement - no impact on operating budget
 16070 PD - Radar \$ - Replacement - no impact on operating budget
 16072 PD - Traffic / Message Trailer Replacement (2) \$ - Replacement - no impact on operating budget
 16055 PD - HVAC Software Replacement \$ - Replacement - no impact on operating budget
 16073 PD - Re-Paving Parking Lot \$ - Replacement - no impact on operating budget
 16074 PD - Radio Tower Refurbishment \$ - Replacement - no impact on operating budget
 16075 PD - Interior Re-Paint \$ - Replacement - no impact on operating budget
 16076 PD - Exterior Re-Paint \$ - Replacement - no impact on operating budget
 16077 PD - Elevator Overhaul \$ - Replacement - no impact on operating budget
 16078 PD - Roof \$ - Replacement - no impact on operating budget
 16079 PD - Generator \$ - Replacement - no impact on operating budget
 16040 PD - 800 MHz Mobile Radio \$ - Replacement - no impact on operating budget
 16041 PD - 800 MHz Portable Radios \$ - Replacement - no impact on operating budget
 16042 PD - City-Wide VHF Replacement Program 2023) \$ - Replacement - no impact on operating budget
 16043 PD - AED \$ - Replacement - no impact on operating budget
 16049 PD - B/W Laser Printer - Network \$ - Replacement - no impact on operating budget
 16050 PD - Color Laser Printer - Network \$ - Replacement - no impact on operating budget
 16051 PD - Specialized Software \$ - Replacement - no impact on operating budget
 16052 PD - Desktops Computers \$ - Replacement - no impact on operating budget
 16054 PD - Forensic Computer (FRED) \$ - Replacement - no impact on operating budget
 16056 PD - Laptops PD \$ - Replacement - no impact on operating budget
 16063 PD - Night Vision \$ - Replacement - no impact on operating budget
 16064 PD - Firearms Refurbishment Program \$ - Replacement - no impact on operating budget
 16066 PD - Taser Replacement Program \$ - Replacement - no impact on operating budget
 16059 PD - Evidence Vault / Vented \$ - Replacement - no impact on operating budget
 16061 PD - Video Cameras - Patrol & Investigations Equipment \$ - Replacement - no impact on operating budget
 16065 PD - Surveillance Transmitter / Receiver \$ - Replacement - no impact on operating budget
 16067 PD - Evidence Storage Cage (Cage, Lights, Security System) \$ - Replacement - no impact on operating budget
 16060 PD - Live Scan Finger Print System \$ - Replacement - no impact on operating budget
 16069 PD - Vehicle Video System \$ - Replacement - no impact on operating budget
 16039 PD - Thermal Image Unit for Boat \$ - Replacement - no impact on operating budget
 16071 PD - Thermal Image Unit (Vehicle) \$ - Replacement - no impact on operating budget
 16107 PD - Vehicles \$ - Replacement - no impact on operating budget
 16109 PD - Polaris \$ - Replacement - no impact on operating budget
 16110 PD - PWC \$ - Replacement - no impact on operating budget
 16111 PD - Harley \$ - Replacement - no impact on operating budget
 16112 PD - Boat \$ - Replacement - no impact on operating budget

CODE DIVISION

21014 CODE - Equipment \$ - Replacement - no impact on operating budget
 16106 Vehicles \$ - Replacement - no impact on operating budget

BUILDING SERVICES

16106 Vehicles \$ - Replacement - no impact on operating budget

GOVERNMENTAL FY22 ADDONS

22000 PW - Street Light Pole Refinishing \$ - Replacement - no impact on operating budget
 22007 CH Wind Retrofit \$ - No Impact on operating budget
 22001 Tide Leveling/Canal Flushing \$ - No Impact on operating budget
 22009 Annex - 5 year Capital R&R \$ - No Impact on operating budget
 22008 City Hall - 5 year Capital R&R \$ - No Impact on operating budget
 22004 PD - Portable Training System \$ - No Impact on operating budget
 22005 PD - Telescopic Camera \$ - No Impact on operating budget
 22002 IT- Tighrope Media \$ - No Impact on operating budget
 22003 IT- Broadcast Pix Upgrade \$ - No Impact on operating budget
 22006 Park-PRAC Capital Items \$ - No Impact on operating budget
 22010 BLDG - 5 Year FFE R&R \$ - No Impact on operating budget

WATER SEWER CAPITAL

16117 Meter Replacement \$ - Replacement - no impact on operating budget
 16125 Sanitary Sewer Manhole Repair and Lining \$ - Replacement - no impact on operating budget
 16161 RO Membrane Replacement \$ - Replacement - no impact on operating budget
 16162 MBR Membrane Replacement \$ - Replacement - no impact on operating budget
 16163 Corrosion Inhibition Program \$ - Replacement - no impact on operating budget
 16164 Lift Station Vault/Valve Replacement \$ - Replacement - no impact on operating budget
 16165 Vehicle Replacement \$ - Replacement - no impact on operating budget
 16166 Structural Improvements/Replacement Program \$ - Replacement - no impact on operating budget
 16167 Replacement Lift Station Control Panels \$ - Replacement - no impact on operating budget
 16168 Pump Improvements/Replacement Program \$ - Replacement - no impact on operating budget

16170	Site Improvements/Upgrade	\$	-	Replacement - no impact on operating budget
16171	Main Improvements	\$	-	No Impact on operating budget
17001	Renewal & Replacement - Water	\$	-	No Impact on operating budget
17002	Renewal & Replacement - Sewer	\$	-	No Impact on operating budget
19203	Chemical Storage Tank Replacement Program	\$	-	Replacement - no impact on operating budget
21001	NWTP Membrane Replacement	\$	-	Replacement - no impact on operating budget
20012	Well Maintenance Program	\$	-	Replacement - no impact on operating budget

WATER SEWER FY22 ADDONS

22013	Biological Pre-treatment Filters	\$	-	Replacement - no impact on operating budget
22014	Upsize Raw Water Piping from RO wells 17 to 19	\$	-	Replacement - no impact on operating budget
22015	Capri/ Shores Master Lift Station (LS -40) Screening	\$	-	Replacement - no impact on operating budget
22011	Portable Generator Storage	\$	-	Not yet determined
22012	Forklift Replacement	\$	-	Replacement - no impact on operating budget

Changes in Positions

There is a 3.5 Citywide net increase in Full Time Equivalent (FTE) positions compared to prior year FY 2020-21 budget. The General Fund budget accounts for 3.5 of these increases. The changes in staffing also includes shifting positions between departments and title changes.

The following had no impact in costs or budgeted FTEs counts:

- All Parks Maintenance Workers were transferred over to 5191- Fleet & Facilities Management.
- One 5410-Public Works Maintenance Worker was transferred to 5191- Fleet & Facilities Management.
- The Supervisor of Parks Facilities has been renamed to Facilities Supervisor and has been transferred to 5191- Fleet & Facilities Management.
- The Fleet & Facilities Manager which was transferred from 5120-Executive to 5191- Fleet & Facilities Management.

The following did have impacts to city costs and budgeted FTE counts:

- The Assistant to the City Manager position has been re-classified to the Assistant City Manager
- A part time (0.5 FTE) Custodian was added to 5191- Fleet & Facilities Management to perform cleaning for parks facilities. This position's costs were offset by the elimination of the 3rd party custodial services previously being used.
- A full-time (1.0 FTE) was added to 5410-Public Works to operate the newly leased Street Sweeper.
- A full-time Maintenance Worker was converted to a Project Manager positions in 5191 - Fleet & Facilities Management
- The part time (0.5 FTE) Custodian for 5210-Police was transferred to 5191- Fleet & Facilities Management and converted over to a full-time Maintenance Worker (1.0 FTE).
- A new Sergeant was added to 5210-Police (1.0 FTE) but was fully funded cost savings attributed by attrition and departmental budget cuts to professional services, promotional activities, and uniforms.
- A part time (0.5 FTE) Park Attendant position was converted to (1.0 FTE) Full Time.

The chart on the following page provides further details:

Fund / Department	Title	Full Time Equivalent	Total Cost
General Fund FY 2020-2021 Budgeted FTE's		151.5	
5120- EXECUTIVE	ASSISTANT CITY MANAGER	0.0	24,360
5220 - FIRE	3 CAPTAIN PROMOTIONS	0.0	62,779
5210 - POLICE	SERGEANT	1.0	104,500
5410 - PUBLIC WORKS	STREET SWEEPER TECHNICIAN	1.0	60,700
5720 - PARKS AND RECREATION	1 PT PARK ATTENDANT TO 1 FT	0.5	29,133
5120 - EXECUTIVE	FLEET & FACILITIES MANAGER	(1.0)	-
5720 - PARKS AND RECREATION	SUPERVISOR PARKS FACILITIES	(1.0)	-
5720 - PARKS AND RECREATION	MAINTENANCE WORKER	(4.5)	-
5410 - PUBLIC WORKS	MAINTENANCE WORKER	(1.0)	-
5210 - POLICE	CUSTODIAN	(0.5)	-
5191 - FLEET AND FACILITIES	FLEET & FACILITIES MANAGER	1.0	-
5191 - FLEET AND FACILITIES	PROJECT MANAGER	1.0	40,000
5191 - FLEET AND FACILITIES	SUPERVISOR FACILITIES	1.0	-
5191 - FLEET AND FACILITIES	CUSTODIAN	0.5	16,800
5191 - FLEET AND FACILITIES	MAINTENANCE WORKER	5.5	-
Total (+/-)		3.5	338,272

General Fund FY 2021-2022 Budgeted FTE's	155.0
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	Affected Department's Resulting FTE Count Totals
EXECUTIVE	5.5
POLICE	43
PARKS AND REC	8
PUBLIC WORKS	13
FLEET AND FACILITIES	9

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

Department / Position Title	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget *
	FY 2019	FY 2020	FY 2021	FY 2022
	FTE	FTE	FTE	FTE
GENERAL FUND				
5120 - Executive Department				
City Manager	1.00	1.00	1.00	1.00
Assistant City Manager <i>(converted from Assistant to the City Manager FY22)</i>	-	-	1.00	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
PT Recording Clerk	0.50	0.50	0.50	0.50
PT Receptionist <i>(Moved to General Govmt in FY20)</i>	1.50	-	-	-
Executive Secretary/Deputy City Clerk	1.00	1.00	-	-
	7.00	5.50	5.50	5.50
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				
Community Affairs Director	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	1.00
Planner I	2.00	2.00	1.00	1.00
Planning/Zoning Tech	-	1.00	1.00	1.00
Admin Tech	1.00	1.00	1.00	1.00
	5.50	6.50	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 moved to PD)</i>	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	1.00
	5.00	5.00	4.00	4.00
5190 - General Government				
PT Receptionist	-	1.50	1.50	1.50
	0.00	1.50	1.50	1.50

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

Department / Position Title	Adopted Budget	Adopted Budget	Adopted Budget	*
	FY 2019	FY 2020	FY 2021	FY 2022
	FTE	FTE	FTE	FTE
5191 - Fleet & Facilities Management				
Manager of Fleet & Facilities <i>(moved from 5120 FY21)</i>	-	-	1.00	1.00
Supervisor of Facilities	-	-	-	1.00
Project Manager	-	-	-	1.00
Maintenance Worker	-	-	-	5.50
Custodian	-	-	-	0.50
	-	-	1.00	9.00
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	1.00
Police Sergeant	7.00	6.00	6.00	7.00
Police Officer	27.00	27.00	27.00	27.00
Admin Assistant	1.00	1.00	1.00	1.00
PT Maint <i>(moved to 5191 in FY21)</i>	-	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	1.00
Police Accreditation & Grants <i>(New in FY20 transferred from Code)</i>	-	-	1.00	1.00
	40.00	40.50	42.50	43.00
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	3.00
Firefighter	21.00	18.00	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	1.00	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
	44.00	44.00	44.00	44.00
5290 - Code Compliance				
PT Community Service Officer	5.50	5.50	5.50	5.00
Admin Assistant	1.00	1.00	1.00	1.50
FT Community Service Supervisor*	-	-	0.50	0.50
Admin Asst <i>(FTE moved to PD in FY20)</i>	1.00	1.00	-	-
	7.50	7.50	7.00	7.00

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

Department / Position Title	Adopted Budget	Adopted Budget	Adopted Budget	*
	FY 2019	FY 2020	FY 2021	FY 2022
	FTE	FTE	FTE	FTE
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	1.00
Stormwater Maint Worker	1.00	1.00	1.00	1.00
Streets/Drain Coordinator	1.00	1.00	1.00	1.00
PW Maint Worker I ^(1 FTE moved to 5191 in FY21)	4.00	4.00	4.00	3.00
Row Insp/PW Maint Tech	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00		
Public Works Supervisor			1.00	1.00
Stormwater Maint. Coordinator	1.00	-	-	-
PW Maintenance Worker - Water Truck	1.00	1.00	1.00	1.00
Admin Assistant	-	1.00	1.00	1.00
PW Maintenance Worker - Street Sweeper	-	-	-	1.00
	13.00	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 ^(moved to 5191 in FY21)	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	2.00
Parks Maintenance Worker ^(moved to 5191 in FY21)	3.00	3.00	2.00	-
Senior Park Attendant	1.00	1.00	1.00	1.00
Mackle Park Maintenance ^(moved to 5191 in FY21)	0.50	0.50	1.50	-
RC Maint Worker ^(moved to 5191 in FY21)	0.50	0.50	0.50	-
RC Attendant	1.50	1.50	1.50	1.00
	13.00	13.00	13.00	8.00
Total General Fund				
	141.50	143.00	143.50	148.00

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	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	5.00	5.00
Plan Examiners	1.50	2.50	3.50	3.50
Administrative Tech	1.00	1.00	1.00	1.00
Community Service Supervisor*	1.00	1.00	0.50	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	19.50	21.00	21.00

City of Marco Island
Budgeted Positions by Department

Department / Position Title	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget *
	FY 2019	FY 2020	FY 2021	FY 2022
	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	-	-
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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	15.00	15.00	15.00	15.00
	20.00	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 <small>(1 FTE moved in FY21 from 5352)</small>	6.00	6.00	7.00	7.00
Maintenance Worker	1.00	1.00	1.00	1.00
	13.00	13.00	14.00	14.00

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

Department / Position Title	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget *
	FY 2019	FY 2020	FY 2021	FY 2022
	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	-	-	-	-
Budget Manager	0.50	0.50	0.50	0.50
Accounting Specialist	1.00	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	71.50	71.50	71.50	71.50
TOTAL CITY OF MARCO ISLAND	230.50	234.00	236.00	240.50

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

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

City of Marco Island
FY 2021 - 22
Add-Ons & Significant Changes

FY 2021-22 Budgeted Add-Ons

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 2021-22 budget followed by a description of each.

General Fund Operating- Fund 001			289,300
0015120	Executive -	Assistant City Manager Reclassification	27,900
0015410	Public Works -	1 FTE - Street Sweeper Tech	61,300
0015810	Transfers Out -	Street Sweeper Debt Service Transfer	67,600
0015210	Police -	1 FTE - Sergeant Position	103,500
0015720	Parks -	0.5 FTE Convert PT Park Attendant into FT	29,000

Building Services - Fund 101			157,445
1015240		2 Temporary Permit Clerks	157,445

Governmental Capital Improvements - Fund 300			1,406,232
3005410	Public Works -	Street Light Refinishing	60,000
3005410	Public Works -	Tide Leveling/ Canal Flushing	750,000
3005160	Infor. Tech -	Tightrope Media System	37,000
3005160	Infor. Tech -	Broadcast Pix Upgrade	19,000
3005210	Police -	Portable Virtual Training System	82,000
3005210	Police -	Telescopic Camera	20,000
3005720	Parks -	PRAC Capital Initiatives*	38,307
3005190	General Gvmt -	City Hall Wind Retrofit	352,325
3005190	General Gvmt -	Annex - 5 Year FFE R&R	15,900
3005190	General Gvmt -	City Hall - 5 Year FFE R&R	20,000
3005240	Building Services -	Building Services - 5 year FFE R&R	11,700

Water/Sewer Capital Improvements - Fund 430 & 431			3,758,600
4315363		Standby Generator Warehouse Design	150,000
4315363		Forklift Replacement	125,000
4315363		Biological Filters Pre-Treatment	2,751,000
4315363		Upsize Raw Water Wellfield Piping from Wells	460,000
4315363		Capri/Shores Master Lift Station (LS-40) Debris Removal Screening	272,600

Governmental Add-Ons

Executive – Assistant City Manager Reclassification **\$27,900**

This is a reclassification from the Assistant to the City Manager position to the Assistant City Manager. This will allow the position to have line authority amongst the City's staff and in result create a stronger organizational structure.

Public Works - 1 FTE Street Sweeper Technician **\$61,300**

Public Works has limited staff with CDL's and new equipment will require a new staff member. This Position would staff the Street Sweeper vehicle. Commercial driver's license is required.

Police – 1 FTE Sergeant **\$ 103,500**

The sergeant is responsible for morale, discipline, and training for each officer under their watch. They are also responsible for workload parity and must be watchful for indiscretions as well. It is the sergeant who notices personnel absences, the deterioration of a subordinate's work performance, or when things "just don't seem right." They respond to calls from subordinates who may ask for approval for a search or entry into a dwelling. They review all incident and arrest reports making sure the paperwork is completed accurately and properly. They must know which notifications to make at a major crime scene, and in the precise order. Sergeants are viewed by the line officers as subject matter experts, managers of resources, enforcers of policy / procedures, and the keepers of accountability and reduction of liability.

Parks – 0.5 FTE Convert part time into full time Park Attendant **\$29,000**

To provide quality services to our members & guests, we need a Full-Time staff person who is dedicated & knowledgeable in all aspects of the Racquet Center. This will contribute positively to this effort. The cost is funded, in part, by increasing membership and non-membership rates. This position will be able to coordinate Round Robbins, Socials, League Play, and Scheduling, all of which are highly desired from users.

Building Services – 2 Temporary Permit Clerks **\$157,445**

The building department expects services to continue its increase in demand and is anticipating staff retirements in FY22. To mitigate the impacts of these staffing holes, the building department has been authorized to hire two temporary permit clerks that can move into permanent positions without negative impact in service levels.

Parks and Recreation – PRAC Capital Initiatives **\$38,307**

This funding pertains to certain park and recreation improvements initiate by the Parks and Recreation Advisory Committee which includes but not limited to Drinking Fountains, Signage, Pickle Ball Courts, Tennis Courts, Wind Screens, Tree Replacements, Picnic Tables, and Playground Equipment. (Tree plaques are budgeted in operating).

Transfers Out – Street Sweeper Capital Lease

\$67,000

The City of Marco Island Stormwater Management Program which was developed for our MS4 Permit in 2015, included a street sweeping program as a measurable goal. The measurable goal includes documenting how many miles of roads that are annually swept and the amount of trash and debris collected. Due to changes in reporting requirements, the City currently has no means of complying with this measurable goal. Operation of this program will require new personnel (Maintenance Technician) with a CDL.



Public Works – Street Light Refinishing

\$60,000

The Collier Blvd. concrete street light poles have been installed along the roadways since 2005. The latest installations were in 2010. The epoxy coating on the existing concrete poles has deteriorated so that the green background color has faded to gray. The lack of the epoxy coatings has also allowed for minor water intrusion into the concrete pole surfaces which have begun to show some areas of rust. This project will consist of the pressure washing and surface preparation of 564 concrete street light poles and the installation of Tnemec Fluoropolymer Clear coating.



Public Works – Tide Leveling / Canal Flushing

\$750,000

The project will consist of the installation of either two (2) 48-inch diameter pipe culverts or one (1) 60-inch diameter pipe culvert as well as storm water inlet structures between two (2) canal basins. The culverts will extend under San Marco Rd. Tide leveling and canal flushing is an integral part of the City of Marco Island's Master Plan for Storm Water pollution control. This project will improve the water quality in two large canal basins separated by a major arterial roadway. The project is awarded for state funding for FY22 from both the Senate and House in the amount of \$370,000.00.

Information Technology – Tightrope Media System

\$37,000

Tightrope Cable Cast System - VIO2-600 provides 1080p streaming and capture, replaces existing 10 year old Leightronix system. Includes 4 years of software upgrades, warranty and support. Feature rich bulletin board system (live tiles, streaming video, live text, twitter etc). Provides the option of Google Play Store and Apple Store app integration. Installation is included in price and includes 40TB storage.



Information Technology – Broadcast Pix Upgrade

\$19,000

Broadcast Pix BPS-MX 8 input video production system - current system is windows 7 and needs to be upgraded to windows 10 operating system, highly suggested upgrade due to security updates. Includes 1 year support contract, installation, and 4 hours of training. New system supports 3d text, graphics, picture in picture, split and animation. Chroma key for background and live color correction. Allows live streaming to Facebook live, YouTube live and several other content delivery networks. Macro support can simplify meetings requiring specific setups, camera, keying, text, and graphics. Allows for remote access and control of switcher hardware with low latency required for live meetings.



Police – Portable Virtual Training System

\$82,000

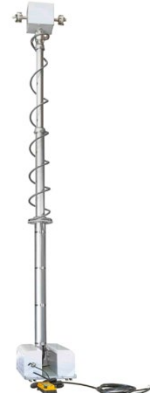
For decades, law enforcement has been using simulation for a myriad of training purposes. MIPD is requesting the purchase of an Inveris FATS® 100P Portable Virtual Training System to assist in this endeavor. Simulation systems offer interactive stress-based decision-making, de-escalation, and legal training. This is considered a criminal justice best practice and these systems are essential training tools. Simulation training is accomplished through hands-on individual and team training in life-like scenarios which have a multitude of outcomes based on a trainee’s actions. Post training reviews are conducted to reinforce positive training outcomes. Simulators can prepare new officers for patrol and sharpen the skills of veteran officers in a controlled environment. We will also use the system in our employment process, as well as community outreach and education events, to help the public understand the challenges law enforcement officers face. The system will enable MIPD to train in a controlled setting while reducing training costs, overtime and injuries associated with training, as well as municipal liability based on a failure to train.



Police – Telescopic Camera

\$20,000

For the last two years, the Marco Island Police and Fire-Rescue Departments have been jointly equipping an ambulance style vehicle as command and communications unit. It contains radios, computers, network connectivity and other electronic and logistical resources. This unit is designed to be a small emergency operations center on wheels - to be used at public safety emergency scenes, during a hurricane, flooding or similar weather incident, and community event. The telescopic mast and camera system being requested would provide for 180 degree elevated situational awareness, potential evidence collection and provide information critical for planning and deployment decisions. No additional personnel are required for this vehicle or this mast camera system.



General Gvmt - City Hall Wind Retrofit (FEMA Grant match portion)

\$352,325

This Project shall provide protection and flood-proofing of City Hall. The scope of work proposes to protect the building openings by replacing the exterior windows, doors, and glass curtain walls with impact-resistant products. The roof will be replaced to meet current building code requirements, and flood-proofing panels will be installed. The grant provides \$1,056,975.00 of federal funds towards this \$1,409,300.00 mitigation project. The City is responsible for the local share funding of \$352,325.00.



General Gvmt - Annex 5 Year Repair and Replacement FFE Program

\$15,900

The City Hall Annex is a 40 year-old facility that will house the Building Services Department, Public Works Department, Fire Rescue (during construction), and Water & Sewer Administration (post Fire Station 50 construction). The purpose of this project is to provide adequate funding for the replacement and or capital maintenance of the facility's capital assets (HVAC, generator, roof, building envelope, floor, etc.).



General Gvmt - City Hall 5 Year Repair and Replacement FFE Program

\$20,000

City Hall is a 40+ year-old facility the houses the Executive Department, Growth Management Department, and Finance Department. The purpose of this project is to provide adequate funding for the replacement and or capital maintenance of the facility's capital assets (HVAC, generator, roof, building envelope, floor, etc.).

Building Services – 5 Year Repair and Replacement FFE Program

\$11,700

We use a wide format plotter/scanner to scan and print current permit plans and to scan older plans for record-keeping purposes. We've typically leased this type of equipment. However, after running the numbers, we realized that it was more cost-effective to purchase the equipment and set up a bucket plan for its future replacement.



Water & Sewer Enterprise Add-Ons

Standby Generator Warehouse

\$150,000

In November 2019, the City received FEMA grant funding approval for the purchase of 60 portable generators that will be used to maintain power at the City's wastewater lift stations and ground water wells during power outages. The grant agreement stipulates that the generators shall be stored at a location protected against a 500-year flood event or located outside the Special Flood Hazard Area. The agreement also indicates that the generators shall be protected against wind with a rated enclosure based on the location requirements. Until the design and construction of a new warehouse is completed, staff will temporarily relocate items in the existing Generator and NWTP warehouses. The existing generators and other items will be temporarily relocated to make room for the new generators.



Forklift Replacement

\$125,000

Replacement of 2000 JCB Load-all Forklift. This unit is 21 years old and reaching the end of its useful life. It was originally purchased used. This is used for unloading large material from Semi trucks, used in conjunction with a manlift platform to perform work that is above normal heights, move materials and large equipment in a storage warehouse, and is used to stage the Headworks grit dumpsters to be dumped by Waste Management. This unit is used by all the Departments in Water & Sewer. It is also used on occasion by other Departments within the City.



Biological Filter Pre-Treatment

\$2,751,000

The vast majority of City's water supply comes from the Source Water Facility located at 7130 Collier Blvd. in Naples and is pumped to the North Water Treatment Plant (NWTP) in Marco Island. The NWTP provides approximately 70% of the potable water to the City of Marco Island and Marco Shores. The raw water is softened and then filtered by micro-filtration membranes. The raw water contains a large amount of organic content which in time fouls the membranes and reduces their lifespan. Membranes typically last 8 to 10 years, however the organic fouling from the raw lake water reduces the lifespan to 3 to 6 years. The NWTP has six sets (racks) of membranes containing 72 membrane canisters per rack. Each set of 72 membranes costs roughly \$120,000. The City's water treatment professional engineering consultant has advised that biological pre-treatment filtration can remove the organics that foul the membranes thereby restoring the full lifespan of the membranes and saving the cost of replacement resulting from shorter lifespans. Biological filtration will also improve the water quality distributed to the community by reducing 90% color and eliminating taste and odor in the water. This funding request is to design, permit, build, install, and commission two biological filters for pre-treatment of the raw lake water.



Upsize Raw Water Wellfield Piping from Wells

\$460,000

The City's reverse osmosis (RO) water supply wellfield consists of 21 brackish water wells that were installed between 1989 and 2004. Of the 21 wells that were installed, only 14 remain operational resulting in the need for higher flows from fewer wells to meet the treatment demand. The raw water wellfield main between well #21 and well #17 is eight inches in diameter, and from well #17 to the South Water Treatment Plant it is 12 inches in diameter. The existing 8-inch diameter main is no longer sufficient to accommodate the needed flow from the wells. Hence, it is necessary to upsize this main to meet the water treatment demands because of the reduced number of operational wells. This funding request is to design, obtain permits, and construct the replacement of 4,000 linear feet of existing 8-inch diameter raw water wellfield main with 12-inch diameter.



Isles of Capri/ Marco Shores Master Lift Station (LS-40) Debris Screen

\$272,600

The Isles of Capri and Marco Shores master sanitary pump station receives all the raw sewage from Marco Shores and Isles of Capri and then pumps it to the Reclaimed Water Production Facility located in Marco Island through a 3-mile, 12-inch diameter sanitary force main. The sewage can take more than 7 days to get from the lift station to the wastewater treatment plant given the diameter, length, and current flows in the main. It is necessary to remove the debris to prevent accumulation of solids that can clog the main under the Marco River where there is no access for making repairs. This project is to purchase, install, and maintain a vertical screen basket system at the master lift station.



FY 2021-22 Budgeted Significant Changes:

- A new cost center, organization 5191, has been created in the FY 2021-22 budget for Fleet and Facilities Management. Fleet and Facilities Management (FFM) will provide services for General Government with duties that pertain to maintenance of Fleet and Facilities matters. New general ledger account numbers: 523445 – Other Contractual FFM and 525270 – Operating Supplies FFM, have been created in Police, Fire, and Parks to identify any direct costs related to those departments but funds are managed by FFM directly. Other general ledger accounts where FFM will have influence over are the repair and maintenance accounts from 524600 to 524650. This department is staffed with 9 full time equivalent personnel described previously in the changes in positions section.
- The City of Marco Island purchased the Medical Arts Building (Annex) which is adjacent to the City Hall Campus. This building purchase was funded 50%/50% between Building Services (001) and the General Fund (001). The temporary use of the 2nd floor will be occupied by the fire department during Station 50 new build. Ultimately the Annex Building will provide space for multi-departmental use across Building Services, Water Sewer, and Public Works. While Fire is occupying this space all utility and repair and maintenance funds are budgeted within org 5191- Fleet and Facilities. Once fully operational as is intended these costs will be split between each department accordingly.

All Funds Changes in Fund Balance Fiscal Year 2021-22

The following spreadsheet shows the actual September 2020 fund balance and the projected fund balance for September 2021. The budgeted September 30, 2022 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 21-22 Budget		Change in Fund Balance	Budgeted
	9/30/2020 Fund Balance	9/30/2021 Fund Balance	Revenues	Expenditures		9/30/2022 Fund Balance
General Fund (001)	12,314,015	9,906,433	27,405,477	28,266,978	(861,501)	9,044,932
Hideaway Fund (150)	2,670,044	2,904,686	865,486	865,486	-	2,904,686
Special Revenue Funds						
Building Services (101)	3,560,786	1,584,007	2,520,000	3,096,598	(576,598)	1,007,409
Grants (100)	(3,302,489)	(2,802,489)	-	-	-	(2,802,489)
Debt Service (201-203)	820,153	420,153	1,067,366	1,067,366	-	420,153
Capital Projects Fund (300-301)	13,938,819	13,123,516	6,954,313	7,132,820	(178,507)	12,945,009
One Cent Sales Tax (302)	6,224,159	3,582,239	3,900,000	3,900,000	-	3,582,239
Total Capital, Debt and Special Revenue Funds	21,241,428	15,907,425	14,441,679	15,196,784	(755,105)	15,152,320
Enterprise Funds						
Water and Sewer	95,759,554	92,191,673	49,983,679	51,692,204	(1,708,525)	90,483,148
Total Enterprise Funds	95,759,554	92,191,673	49,983,679	51,692,204	(1,708,525)	90,483,148
Internal Service Funds						
Risk Management	1,787,078	1,751,078	1,478,045	1,578,045	(100,000)	1,651,078
Total Internal Service Funds	1,787,078	1,751,078	1,478,045	1,578,045	(100,000)	1,651,078
TOTAL	133,772,119	122,661,295	94,174,366	97,599,497	(3,425,131)	119,236,164

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. Also, 50% of the Annex building purchase was funded from Building Services reserves. Building Services will be revising their fee structure to mitigate continued use of reserves to support operations once the fee consultant's deliverables are presented to council in FY2021-22.

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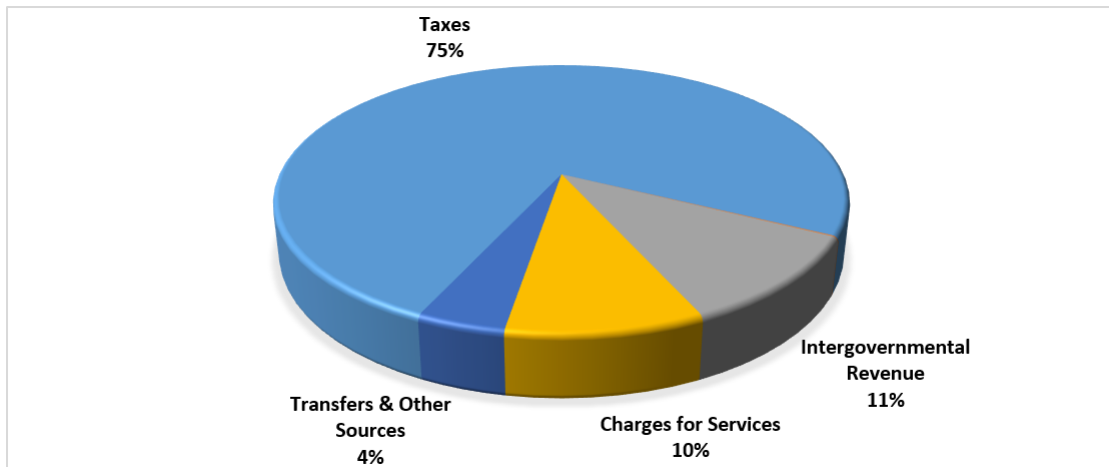
General Fund Discussion

The Budget for the General fund includes \$28,266,978 in revenue and \$28,266,978 in expenditures for a projected cash flow of -\$861,501 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 2021-22 for the General Fund are \$28,266,978. Revenues are calculated using historical averages and estimates provided by state and local governments. Shown below is a comparison of FY 2020-21 to FY 2021-22 adopted budgets.

	FY 2021-22		FY 2020-21	
	<u>ADOPTED BUDGET</u>	%	<u>ADOPTED BUDGET</u>	%
Taxes	21,283,849	75.3%	20,812,250	79.0%
Licenses & Permits	26,000	0.1%	26,000	0.1%
Intergovernmental Revenue	3,061,000	10.8%	2,394,000	9.1%
Charges for Services	2,686,128	9.5%	2,387,898	9.1%
Transfers & Other Sources	1,210,001	4.3%	709,803	2.7%
Total	\$28,266,978		\$26,329,951	

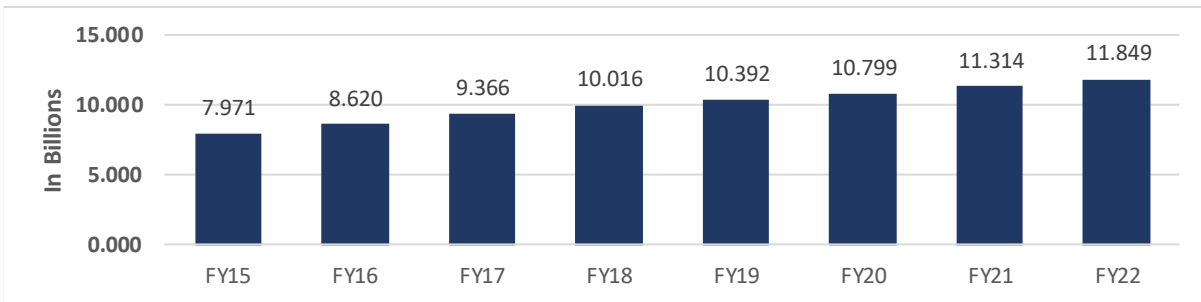


Local Taxes (\$21,283,849)

Ad Valorem Taxes (\$19,538,278)

The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at \$19,538,278. 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 2021-22 the taxable value (per Property Appraiser’s report DR420) of all properties within the City is \$ 11,848,619,361. An additional \$5,000 is budgeted to be received from prior years’ delinquent ad valorem taxes.

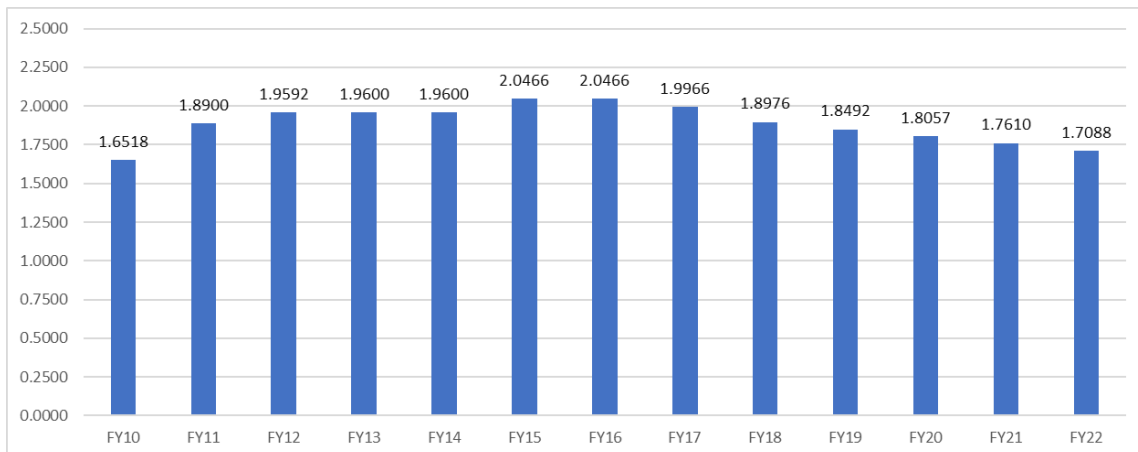
The following chart shows taxable values of property within the City of Marco Island (in billions of dollars)



Budgetd Fiscal Yr	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Chng in value	5.6%	8.1%	8.7%	6.9%	3.8%	3.9%	4.8%	4.7%

For fiscal year 2021-22 the millage rate is adopted at rollback at 1.7088 (or \$1.7088 per thousand dollars of property value). Based on the 1.7088 millage rate, maximum collected revenue is \$20,246,921. However, Florida Statutes allow for an adjustment of up to five percent (5%) to account for uncollected funds and repayment discounts. For FY 2021-22, adjusted tax revenue for Ad Valorem Taxes is budgeted at \$19,538,278 (96.5% collection rate).

The chart below shows the trend for the adopted ad valorem tax rate for fiscal year 2021-22 and prior years.



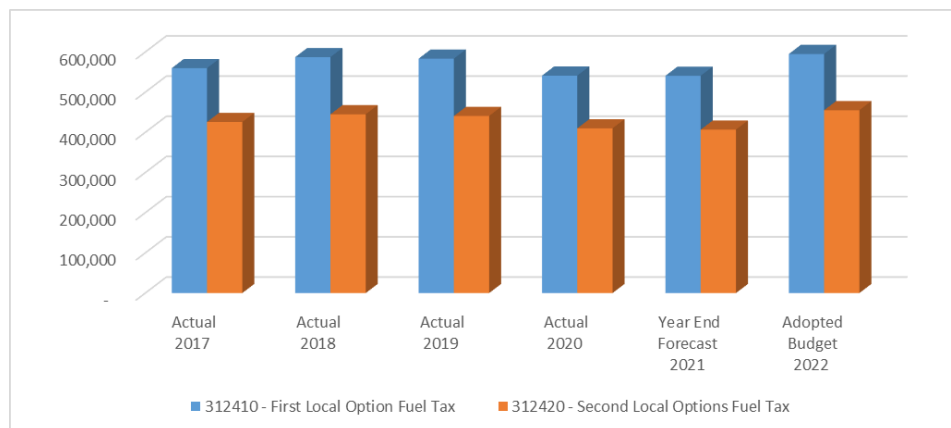
Local Option Gas Taxes (\$1,050,000)

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

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

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



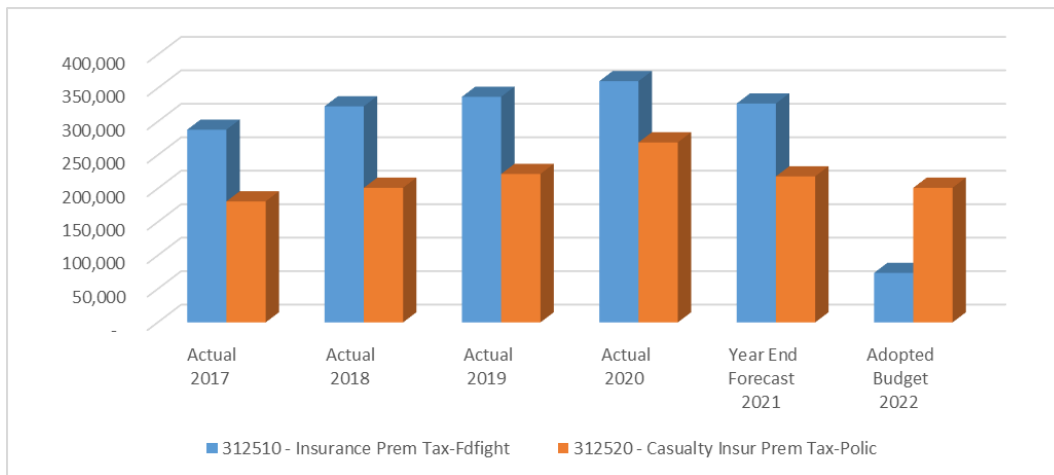
Property Insurance Premium Tax-Fire (\$73,936)

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)

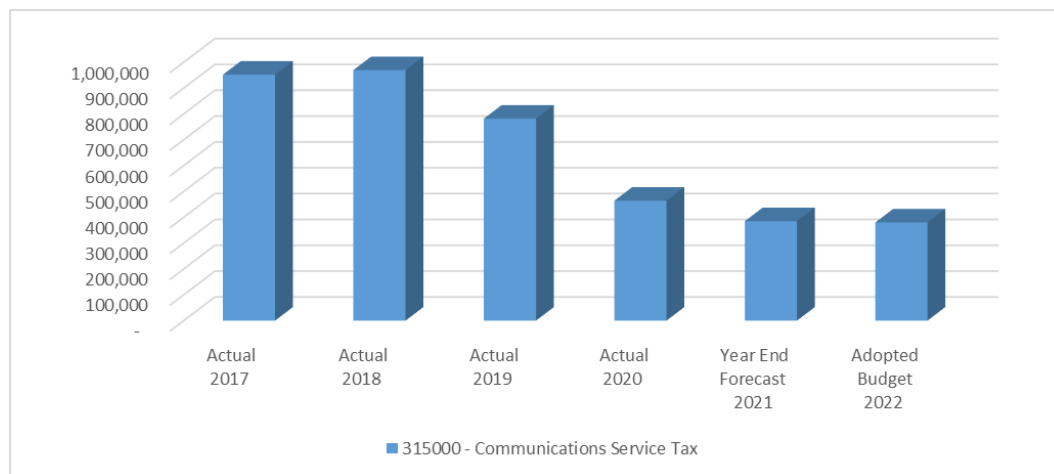
The State collects an excise tax of 0.85 percent of the gross amount of receipts from policy holders on all premiums collected on casualty insurance policies covering property within the legally defined limits of the municipality. Each qualified municipality, having a lawfully established fund providing 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.



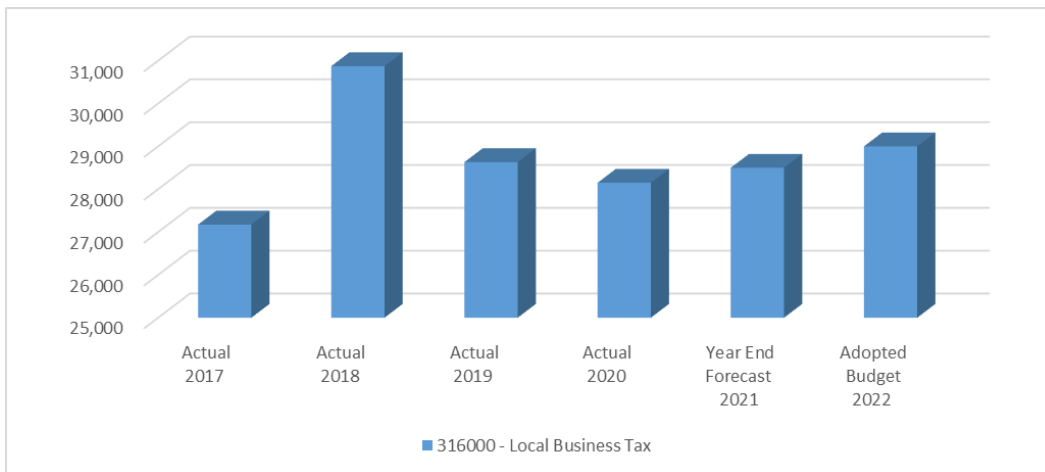
Communications Services Tax (\$380,000)

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



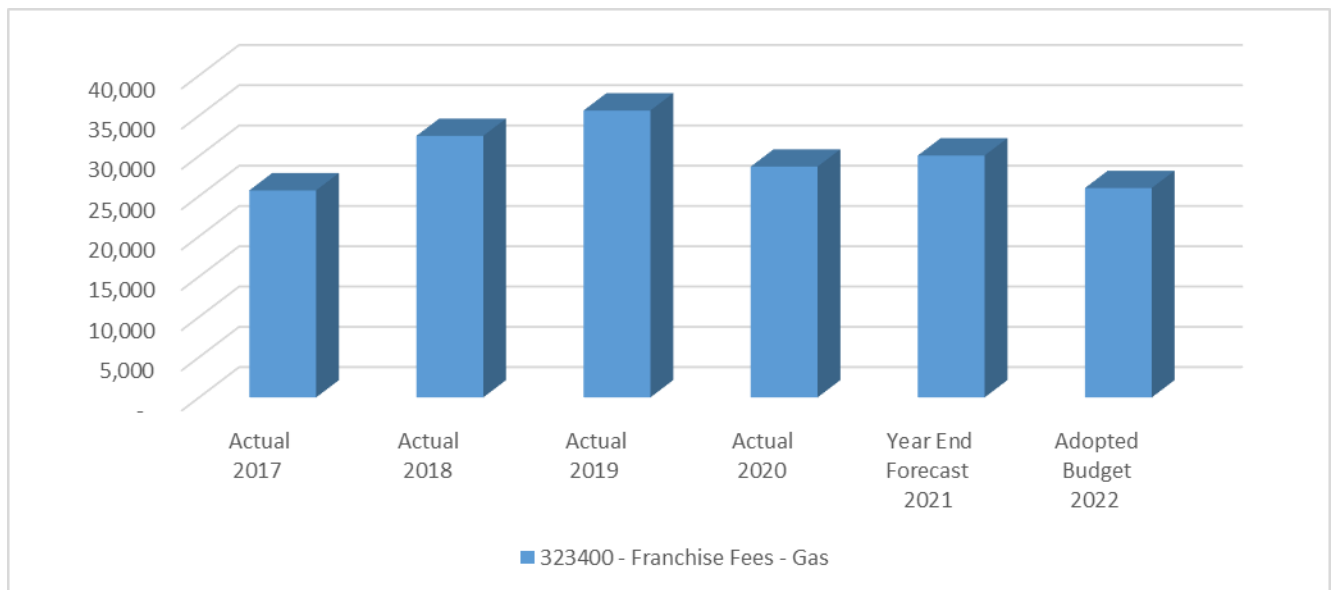
Other Local Taxes (\$35,500)

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. The estimate of receipts is determined based on historical averages received.



Permits and Fees (\$26,000)

Total Permits and Fees revenue is budgeted at \$26,000. This category includes Franchise Fees. The City assesses non-exclusive Franchise Fees for the Gas companies. The estimate of receipts is determined based on historical averages received.



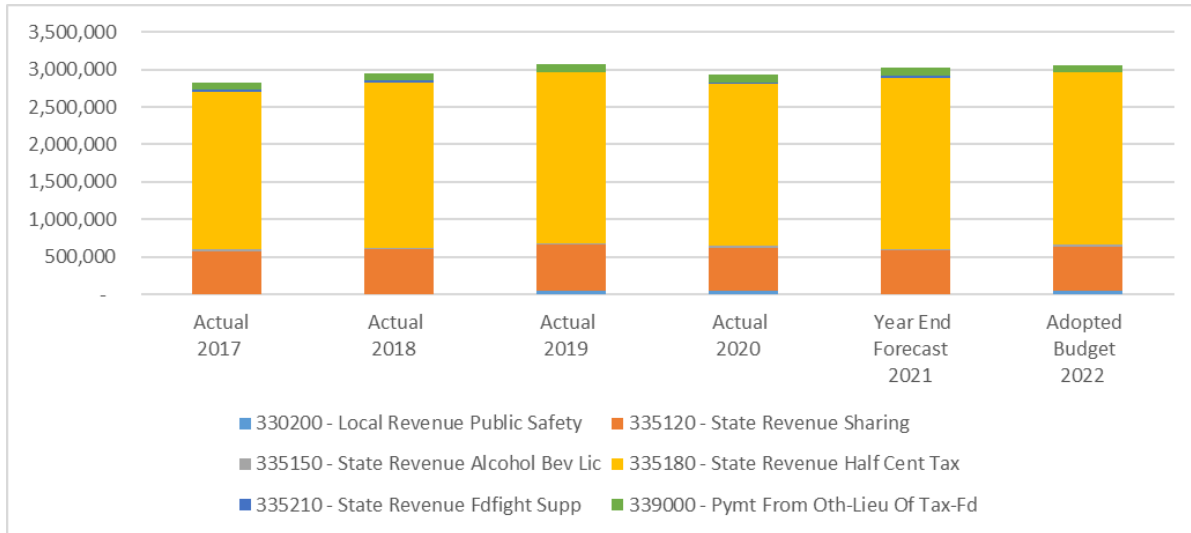
Intergovernmental Revenue (\$3,061,000)

Intergovernmental Revenue in the General Fund is budgeted at \$2,394,000 with the largest source being the Half Cent Sales Tax at \$2,300,000. 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 (\$2,686,128)

Charges for Services reflect revenues related to services performed for private individuals or outside governmental units. The General Fund is budgeted to collect \$2,686,128 in Charges for Services for FY 2021-22. 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 \$1,362,928.

Transfers & Others (\$872,806)

Miscellaneous Income budgeted at \$398,500 for FY 2021-22 and is made up primarily by Interest Income. The budgeted use of unassigned reserves of \$872,806.

Expenditures

The General Fund budget for FY 2021-22 is \$28,266,978, an increase of \$1,937,027 compared with FY 2021-22 original adopted budget.

Personal Services in the General Fund increased \$639,545. The budget for wages and other negotiated compensation totals approximately \$11.2 million, employee pensions, medical insurance and other benefits is \$4.34 million, while \$849k is for payroll related taxes. This includes a 3% wage increase for general employees and a 7% increase in health insurance premiums.

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 2021-22.

- General 6.5% defined contribution plan
- Police 25.45% defined benefits plan
- Fire 40.16% defined benefits plan

Escalating Health Insurance claims in both FY 2018-19 and FY 2019-20 resulted the City to switch health and dental insurance providers in FY 2020-21, saving the City 12% in premiums. FY 2021-22 is the second year with the current insurance carriers and premiums have increased 7%. The General Fund FY 2021-22 budget reflects the applicable increase related to these costs.

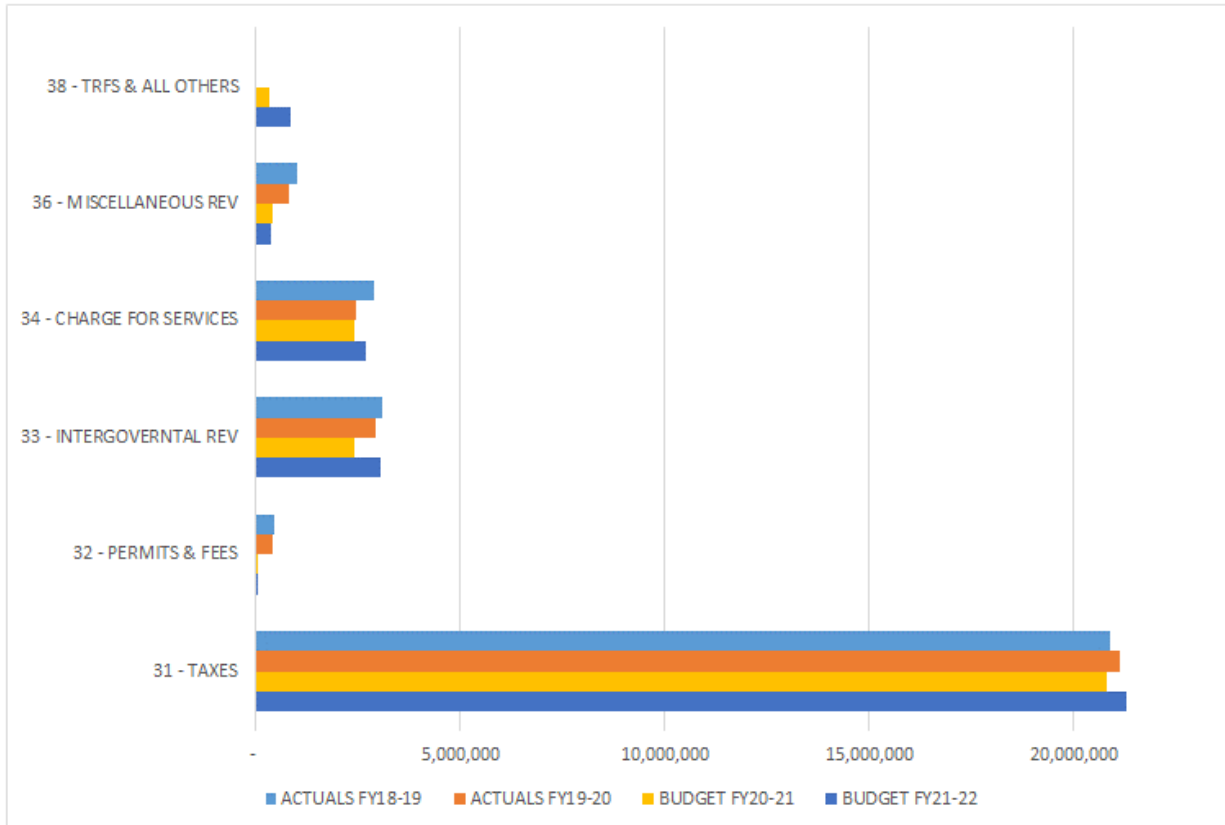
Operating Expenditures increased by \$328,192, or 1.4% with Police being the main drivers with an increase of \$376k mainly attributed to the Bargaining Unit Agreement.

Contingency Reserve Contingencies for FY 2021-22 are budgeted at \$100,000 and 44,657 respectively. Inside the Contingency Reserve \$100,000 is set aside for anticipated personal leave buy out costs, leaving \$44,657 as un-assigned.

Summary

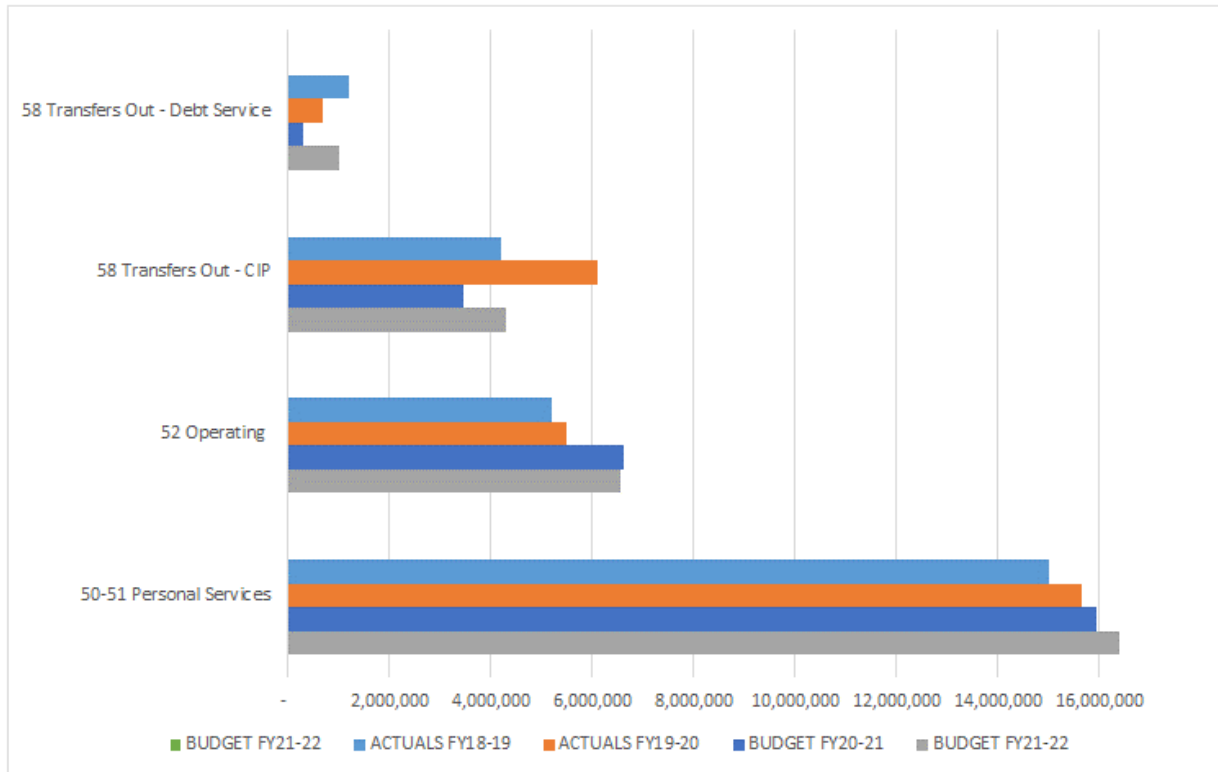
General Fund operating budget is balanced. Revenues for FY 2021-22 are budgeted at \$ 28,266,978, which includes \$861,501 use of unassigned reserves. Expenditures are budgeted at \$28,266,978. With the Ad Valorem tax set at the rollback rate of 1.7088 mills, the City will enjoy the continuation of maintaining taxes at rollback, while remaining a premier City to live.

City of Marco Island General Fund Revenue Sources



	ACTUALS FY18-19	ACTUALS FY19-20	ACTUALS FY20-21	BUDGET FY20-21	BUDGET FY21-22	% OF GF BUDGET
Revenue						
31 - TAXES	20,893,181	21,138,696	20,447,867	20,812,250	21,283,849	75.3%
32 - PERMITS & FEES	446,541	404,589	32,469	26,000	26,000	0.1%
33 - INTERGOVERNMENTAL REV	3,066,662	2,933,508	3,688,602	2,394,000	3,061,000	10.8%
34 - CHARGE FOR SERVICES	2,872,339	2,446,733	2,290,613	2,387,898	2,686,128	9.5%
36 - MISCELLANEOUS REV	1,016,236	805,189	198,389	398,500	348,500	1.2%
38 - TRFS & ALL OTHERS	-	-	-	311,303	861,501	3.0%
Revenue Total	28,294,958	27,728,715	26,657,939	26,329,951	28,266,978	100.0%

City of Marco Island General Fund Expenditures



	ACTUALS FY18-19	ACTUALS FY19-20	YTD ACTUALS FY20-21	BUDGET FY20-21	BUDGET FY21-22	% OF GF BUDGET
Expenses						
50-51 Personal Services	15,026,700	15,671,243	12,859,713	15,949,718	16,394,581	58.0%
52 Operating	5,213,550	5,482,647	4,485,273	6,641,095	6,548,424	23.2%
58 Transfers Out - CIP	4,210,435	6,093,382	4,001,317	3,449,780	4,319,108	15.3%
58 Transfers Out - Debt Service	1,214,493	693,084	241,132	289,358	1,004,865	3.6%
Expenses Total	25,665,178	27,940,356	21,587,434	26,329,951	28,266,978	100.0%



GENERAL FUND (001)

FINANCIAL SUMMARY

Fiscal Year 2021-22

Beginning Unassigned Fund Balance - as of Sept. 30, 2020 **\$ 12,314,015**

Projected Revenues FY 2020-21 28,212,832

Projected Expenditures FY 2020-21 30,620,415

Net Increase/(Decrease) in Fund Balance **(2,407,582)**

Expected Unassigned Fund Balance as of Sept. 30, 2021 **\$ 9,906,433**

Add Fiscal Year 2021-22 Budgeted Revenues

Ad Valorem Tax at 1.7088	19,538,278	
Other Taxes	1,745,571	
Permits and Fees	26,000	
Intergovernmental Revenue	3,061,000	
Charges for Services	2,686,128	
Fines & Other Revenue	348,500	
Transfers In	-	27,405,477

TOTAL AVAILABLE RESOURCES **\$ 37,311,910**

Less Fiscal Year 2021-22 Budgeted Expenditures

0015110 - LEGISLATIVE	99,200
0015120 - EXECUTIVE	811,603
0015130 - FINANCE	937,064
0015140 - LEGAL	395,000
0015150 - GROWTH MANAGEMENT	742,116
0015160 - INFORMATION TECHNOLOGY	800,493
0015190 - GENERAL GOVERNMENT	942,225
0015191 - FLEET AND FACILITIES	1,296,616
0015210 - POLICE	5,556,590
0015220 - FIRE	6,746,465
0015221 - FIRE 51	51,521
0015290 - CODE COMPLIANCE	440,818



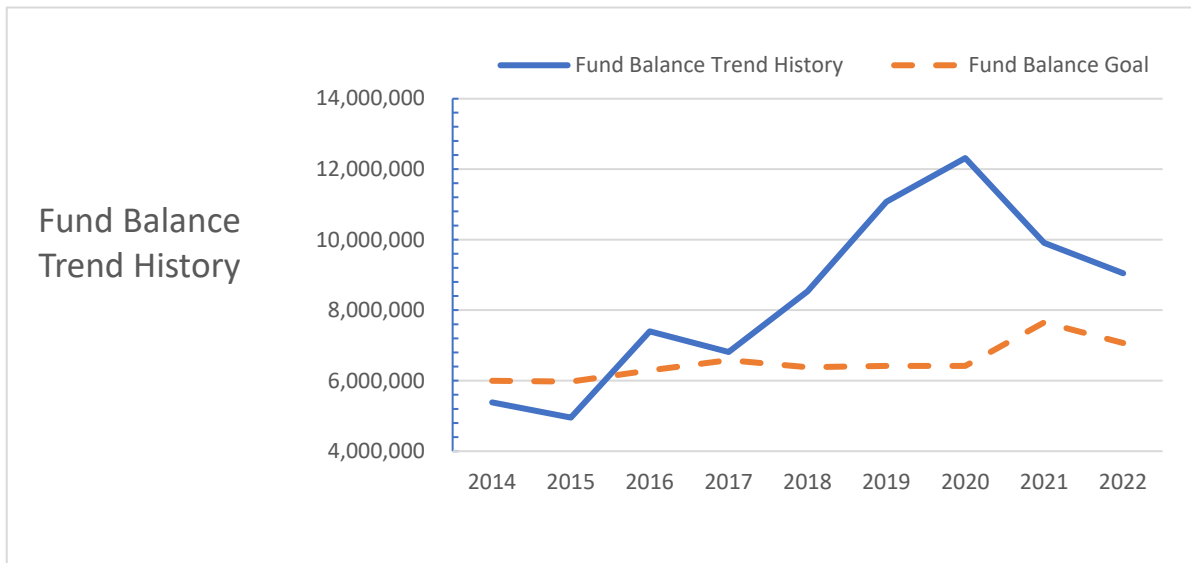
GENERAL FUND (001)

FINANCIAL SUMMARY Fiscal Year 2021-22

0015410 - PUBLIC WORKS	2,894,355	
0015720 - PARKS & RECREATION	1,054,283	
0015721 - RACQUET CLUB	174,656	
0015810 - GEN GOVT TRANSFER OUT	5,323,973	28,266,978
BUDGETED CASH FLOW		(861,501.00)

Projected Unassigned Fund Balance as of September 30, 2022 \$ 9,044,932

Projected Unassigned Fund Balance complies with Fund Balance Policy



FISCAL YEAR 2021-22

GENERAL FUND BUDGET COMPARISON

	ACTUALS FY18-19	ACTUALS FY19-20	YTD ACTUALS FY20-21	ADOPTED BUDGET FY20-21	ADOPTED BUDGET FY21-22	CHANGE FROM FY20-21	% CHANGE
Revenue							
31 - TAXES	20,893,181	21,138,696	20,447,867	20,812,250	21,283,849	471,599	2.3%
32 - PERMITS;FEES;SP ASSM	446,541	404,589	32,469	26,000	26,000	-	0.0%
33 - INTERGOVERNMENTAL REV	3,066,662	2,933,508	3,688,602	2,394,000	3,061,000	667,000	27.9%
34 - CHARGE FOR SERVICES	2,661,630	2,315,790	2,005,654	2,278,398	2,477,628	199,230	8.7%
35 - OTH CHGES FOR SVC	210,708	130,943	284,959	109,500	208,500	99,000	90.4%
36 - MISCELLANEOUS REV	1,016,236	805,189	198,389	398,500	348,500	(50,000)	-12.5%
38 - TRFS & ALL OTHERS	-	-	-	311,303	861,501	550,198	176.7%
Revenue Total	28,294,958	27,728,715	26,657,939	26,329,951	28,266,978	1,937,027	7.4%
Expense							
0015110 - LEGISLATIVE	(95,176)	(91,656)	(83,091)	(98,510)	(99,200)	(690)	0.7%
0015120 - EXECUTIVE	(751,372)	(728,963)	(765,722)	(875,219)	(811,603)	63,616	-7.3%
0015130 - FINANCE	(862,477)	(895,029)	(777,614)	(928,709)	(937,064)	(8,355)	0.9%
0015140 - LEGAL	(425,762)	(411,729)	(325,038)	(415,000)	(395,000)	20,000	-4.8%
0015150 - GROWTH MANAGEMENT	(610,030)	(756,291)	(547,723)	(813,894)	(742,116)	71,778	-8.8%
0015160 - INFORMATION TECHNOLOGY	(726,611)	(610,423)	(464,870)	(820,984)	(800,493)	20,491	-2.5%
0015190 - GENERAL GOVERNMENT	(890,449)	(924,453)	(733,223)	(1,173,477)	(942,225)	231,252	-19.7%
0015191 - FLEET AND FACILITIES	-	-	(92,117)	-	(1,296,616)	(1,296,616)	-
0015210 - POLICE	(4,660,947)	(4,856,560)	(3,961,299)	(5,180,375)	(5,556,590)	(376,215)	7.3%
0015220 - FIRE	(6,681,259)	(7,031,834)	(5,630,589)	(6,866,507)	(6,746,465)	120,042	-1.7%
0015221 - FIRE 51	-	-	(26,840)	(36,588)	(51,521)	(14,933)	40.8%
0015250 - EMERGENCY MANAGEMENT	-	(1,374)	-	(28,850)	-	28,850	-100.0%
0015290 - CODE COMPLIANCE	(376,835)	(316,327)	(352,422)	(407,746)	(440,818)	(33,072)	8.1%
0015410 - PUBLIC WORKS	(2,692,835)	(3,132,882)	(2,443,536)	(3,299,910)	(2,894,355)	405,555	-12.3%
0015720 - PARKS & RECREATION	(1,319,817)	(1,260,466)	(1,015,693)	(1,471,994)	(1,054,283)	417,711	-28.4%
0015721 - RACQUET CLUB	(145,302)	(135,902)	(125,210)	(173,050)	(174,656)	(1,606)	0.9%
0015722 - SAILING CENTER	(1,378)	-	-	-	-	-	0.0%
0015810 - GEN GOVT TRANSFER OUT	(5,424,928)	(6,786,466)	(4,242,448)	(3,739,138)	(5,323,973)	(1,584,835)	42.4%
Expense Total	(25,665,178)	(27,940,356)	(21,587,434)	(26,329,951)	(28,266,978)	(1,937,027)	7.4%
Grand Total	(25,665,178)	(27,940,356)	(21,587,434)	(26,329,951)	(28,266,978)	(1,937,027)	7.4%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
001 GENERAL FUND								
0010000 GENERAL FUND BALST/REV								
0010000-311000	AD VALOREM TAXES	(18,316,337)	(18,471,467)	(19,037,637)	(19,253,362)	(19,225,903)	(19,538,278)	1.6%
0010000-311200	DELINQUENT AD VALOREM TAXES	(4,514)	(14,012)	(3,470)	(6,592)	(5,000)	(5,000)	0.0%
0010000-312410	FIRST LOCAL OPTION FUEL TAX	(587,118)	(583,355)	(541,071)	(539,974)	(456,000)	(595,000)	30.5%
0010000-312420	SECOND LOCAL OPTIONS FUEL TAX	(444,889)	(440,616)	(409,875)	(406,894)	(348,000)	(455,000)	30.7%
0010000-312510	INSURANCE PREM TAX-FIREFIGHTER	(322,853)	(337,058)	(360,387)	(371,103)	(73,936)	(73,936)	0.0%
0010000-312520	CASUALTY INSUR PREM TAX-POLICE	(201,135)	(221,812)	(268,941)	(220,842)	(201,135)	(201,135)	0.0%
0010000-315000	COMMUNICATIONS SERVICE TAX	(969,671)	(781,728)	(464,165)	(318,358)	(466,776)	(380,000)	-18.6%
0010000-316000	LOCAL BUSINESS TAX	(30,873)	(28,632)	(28,151)	(23,171)	(29,000)	(29,000)	0.0%
0010000-316100	BEACH VENDOR PERMITS	(11,350)	(14,500)	(25,000)	(15,500)	(6,500)	(6,500)	0.0%
0010000-323400	FRANCHISE FEES - GAS	(32,476)	(35,626)	(28,655)	(32,548)	(26,000)	(26,000)	0.0%
0010000-324110	IMPACT FEES-FIRE	(50,977)	(76,410)	(62,440)	0	0	0	0.0%
0010000-324120	IMPACT FEES-POLICE	(35,758)	(60,525)	(48,556)	0	0	0	0.0%
0010000-324300	IMPACT FEE-TRANSPORTATION	(200,000)	(200,000)	(200,000)	0	0	0	0.0%
0010000-324600	IMPACT FEE-CULTURAL/RECREAT	(50,964)	(73,980)	(64,938)	0	0	0	0.0%
0010000-329120	OTHER PERMITS/FEES-SOLICIT	(75)	0	0	0	0	0	0.0%
0010000-330200	LOCAL REVENUE PUBLIC SAFETY	0	(40,028)	(43,056)	(43,446)	(40,000)	(40,000)	0.0%
0010000-335120	STATE REVENUE SHARING	(597,401)	(616,495)	(574,387)	(525,291)	(468,000)	(595,000)	27.1%
0010000-335150	STATE REVENUE ALCOHOL BEV LIC	(24,330)	(19,516)	(23,816)	(28,965)	(25,000)	(25,000)	0.0%
0010000-335180	STATE REVENUE HALF CENT TAX	(2,207,752)	(2,281,184)	(2,164,457)	(2,374,986)	(1,760,000)	(2,300,000)	30.7%
0010000-335210	STATE REVENUE FIREFIGHTER SUPP	(21,020)	(5,476)	(22,706)	(5,786)	(6,000)	(6,000)	0.0%
0010000-339000	PYMT FROM OTH-LIEU OF TAX-FIRE	(94,327)	(103,962)	(105,086)	(99,536)	(95,000)	(95,000)	0.0%
0010000-341220	CERTIFICATION & COPYING	(836)	(833)	(530)	(520)	(1,000)	(1,000)	0.0%
0010000-341310	ADMINISTRATIVE CHARGE-BLDG	(148,092)	(154,944)	(291,828)	(279,644)	(305,066)	(335,140)	9.9%
0010000-341315	ADMINISTRATIVE CHARGE-UTILITY	(1,053,336)	(1,130,052)	(1,022,292)	(953,271)	(1,039,932)	(1,027,788)	-1.2%
0010000-341905	ESTOPPEL FEES	(21,800)	(23,263)	(31,475)	(54,588)	(20,000)	(35,000)	75.0%
0010000-342100	POLICE SERVICES FEES	(35,424)	(72,928)	(63,346)	(56,769)	(32,000)	(40,000)	25.0%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
0010000-342200	FIRE PROTECTION FEES	(394,470)	(679,083)	(356,143)	(282,244)	(300,000)	(350,000)	16.7%
0010000-342220	FIRE FALSE ALARM FEES	(4,980)	(37,825)	(40,725)	(2,100)	(30,000)	(37,000)	23.3%
0010000-342225	FIRE TECHNOLOGY FEES	(20,496)	(14,995)	(12,574)	(11,754)	(10,000)	(10,000)	0.0%
0010000-345000	LAND USE FEES	(224,633)	(180,247)	(226,519)	(273,769)	(167,200)	(250,000)	49.5%
0010000-351100	COURT FINES	(7,279)	(9,004)	(9,289)	(13,973)	(8,000)	(15,000)	87.5%
0010000-354000	FINES-LOCAL ORDINANCES	(2,523)	(1,863)	(48,958)	(55,416)	(5,000)	(45,000)	800.0%
0010000-354100	CODE COMPLIANCE FEE	(84,591)	(170,944)	(55,324)	(158,564)	(68,000)	(120,000)	76.5%
0010000-359000	OTHER FINES/FORFEIT-EDUCATION	(884)	(1,060)	(1,053)	(1,648)	(1,000)	(1,000)	0.0%
0010000-361100	INTEREST	(361,765)	(892,372)	(629,510)	(81,765)	(300,000)	(200,000)	-33.3%
0010000-366000	CONTRIBUTION & DONATIONS	(8,015)	0	(350)	(550)	0	0	0.0%
0010000-366005	DONATIONS - FIREWORKS	(25,200)	(20,013)	0	(22,100)	(10,000)	(20,000)	100.0%
0010000-369900	OTHER MISCELLANEOUS	(136,288)	(68,719)	(151,136)	(71,266)	(65,000)	(105,000)	61.5%
0010000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(4,805,551)	(861,501)	-82.1%
Department Total		(26,734,430)	(27,864,528)	(27,417,846)	(26,586,294)	(30,399,999)	(27,824,278)	-8.5%
0013100 RECREATION PROGRAM INCOME								
0013100-347210	SVC CHGE-REC PROG INCOME	(44,455)	(68,989)	(35,314)	(9,736)	(68,000)	(68,000)	0.0%
0013100-347220	SVC CHGE-REC CAMP MACKLE	(71,418)	(63,890)	(37,690)	(39,358)	(68,000)	(68,000)	0.0%
0013100-347240	SVC CHGE-FARMERS MARKET	(105,811)	(106,984)	(86,031)	(73,105)	(106,500)	(85,200)	-20.0%
0013100-349100	FOOD & BEVERAGE SALES	(11,669)	(13,294)	(9,893)	(10,339)	(15,000)	(15,000)	0.0%
0013100-362100	RENTAL INCOME	(35,045)	(16,864)	(9,555)	(7,613)	(19,000)	(19,000)	0.0%
0013100-366000	CONTRIBUTION & DONATIONS	(5,090)	(11,000)	(11,000)	(7,000)	(10,000)	(5,000)	-50.0%
0013100-369900	OTHER MISCELLANEOUS	(705)	(1,405)	(403)	0	(500)	(500)	0.0%
Department Total		(274,193)	(282,426)	(189,885)	(147,150)	(287,000)	(260,700)	-9.2%
0013200 RACQUET CENTER INCOME								
0013200-347305	INSTRUCTION INCOME	(24,845)	(39,511)	(24,324)	(43,838)	(46,200)	(62,000)	34.2%
0013200-347405	TOURNAMENT INCOME	(3,974)	(300)	0	0	(3,000)	(3,000)	0.0%
0013200-347410	MEMBERSHIP INCOME	(65,402)	(67,335)	(75,080)	(62,989)	(60,000)	(72,000)	20.0%
0013200-347415	TENNIS INCOME	(5,875)	(4,910)	(1,388)	0	(6,000)	(6,000)	0.0%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
0013200-347420	NON MEMBERSHIP INCOME	0	0	0	(9,991)	0	(12,000)	0.0%
0013200-349100	FOOD & BEVERAGE SALES	(698)	(678)	(637)	(503)	(500)	(500)	0.0%
0013200-362100	RENTAL INCOME	(7,786)	(10,973)	(6,765)	(16,315)	(8,500)	(8,500)	0.0%
0013200-369900	OTHER MISCELLANEOUS	(19,427)	(22,727)	(12,791)	(12,260)	(18,000)	(18,000)	0.0%
Department Total		(128,007)	(146,434)	(120,984)	(145,897)	(142,200)	(182,000)	28.0%
0013400 SAILING CENTER								
0013400-347221	SVC CHGE-REC MICKYS SAILING	0	(1,570)	0	0	0	0	0.0%
Department Total		0	(1,570)	0	0	0	0	0.0%
Grand Total		(27,136,630)	(28,294,958)	(27,728,715)	(26,879,341)	(30,829,199)	(28,266,978)	-8.3%



Legislative

Mission Statement

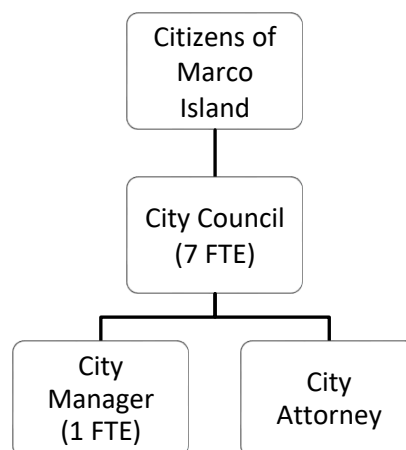
to uphold the upscale residential community atmosphere, with sufficient commercial development to serve the needs of the residents, to enhance its natural beauty, to promote architectural harmony and to provide for the safety and welfare of its residents, through cost-effective government, with prompt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



Performance Measures

City Council Goals

- A. Financially Sound
- B. Pristine Natural Environment and Quality Water
- C. Control Growth and Development/Redevelopment
- D. Great Place to Live
- E. Excellent Municipal Services

Legislative & Executive

#	Objectives/KPIs	Council Goal	FY 2020 Actual	FY 2021 Target	FY 2022 Target
1	# of agenda items reported to Council	E	408	264	336
2	% of City Council Meeting Recaps posted online within 24 hrs.	E	100%	100%	100%
4	# of followers on social media - all departments	D, A	28,643	28,700	28,672
5	# of grant applications submitted	A, E	1	1	1
6	# of grants awarded	A, E	1	1	1
7	# of Workers' Compensation Claims	E, A	8	10	9
8	Employee Retention %	E, A	92%	94%	93%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5110 LEGISLATIVE								
0015110-501100	EXECUTIVE SALARIES	49,614	48,535	47,683	41,853	48,600	45,720	-5.9%
0015110-512100	FICA TAXES	3,760	3,678	3,613	3,196	3,500	5,000	42.9%
0015110-523100	PROFESSIONAL SERVICES	36,954	32,802	35,347	35,550	36,000	36,000	0.0%
0015110-524000	TRAVEL & PER DIEM	694	383	234	715	1,770	1,980	11.9%
0015110-524100	COMMUNICATIONS	3,789	4,279	3,763	3,900	4,440	5,580	25.7%
0015110-524940	MISCELLANEOUS EXPENSE	575	1,693	760	1,339	2,100	1,620	-22.9%
0015110-525100	OFFICE SUPPLIES	0	0	177	1,580	4,900	2,100	-57.1%
0015110-525500	TRAINING	15,225	3,805	79	498	1,200	1,200	0.0%
Department Total		110,611	95,176	91,656	88,631	102,510	99,200	-3.2%



Executive

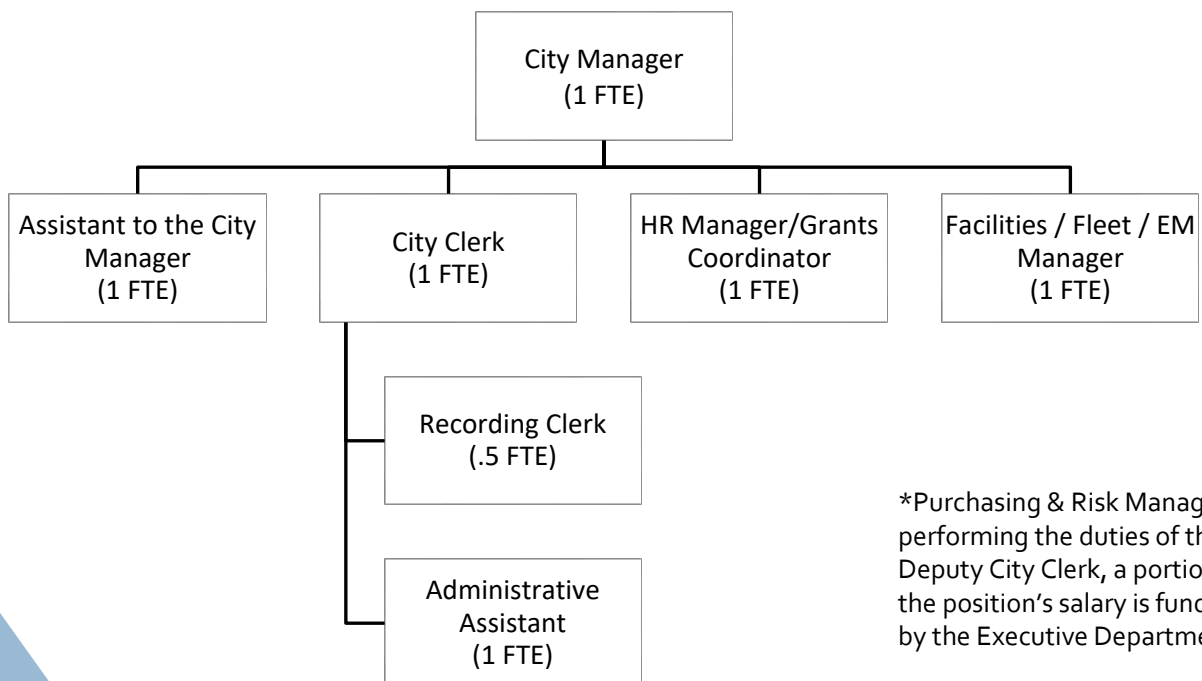
Mission Statement

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 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5120 EXECUTIVE								
0015120-501210	NON-BARGAINING UNIT WAGES	548,611	474,018	567,767	661,081	661,390	635,733	-3.9%
0015120-501250	BENEFIT WAGES	115,248	76,137	5,191	10,015	5,520	5,520	0.0%
0015120-501400	OVERTIME	454	243	40	115	300	300	0.0%
0015120-512100	FICA TAXES	45,302	39,168	41,994	46,425	46,800	45,400	-3.0%
0015120-512200	RETIREMENT CONTRIBUTIONS	37,542	19,458	35,145	40,714	43,260	40,300	-6.8%
0015120-512300	LIFE & HEALTH	60,822	52,521	64,789	63,086	69,814	48,520	-30.5%
0015120-523100	PROFESSIONAL SERVICES	0	0	0	22,585	22,586	18,000	-20.3%
0015120-523400	OTHER CONTRACTUAL SERVICES	15,994	65,505	3,095	427	600	1,000	66.7%
0015120-524000	TRAVEL & PER DIEM	7,032	18,733	3,314	2,256	3,215	5,525	71.9%
0015120-524100	COMMUNICATIONS	77	2,269	2,917	3,662	3,710	3,000	-19.1%
0015120-524905	OTHER CHGS - EMPLOYEE EXP	200	1,107	84	0	0	0	0.0%
0015120-525200	OPERATING SUPPLIES	0	0	0	0	0	1,000	0.0%
0015120-525225	OPERATING SUPP - IT	0	0	0	385	400	0	-100.0%
0015120-525400	MEMBERSHIPS AND PUBLICATIONS	1,222	854	2,968	3,828	4,239	4,650	9.7%
0015120-525500	TRAINING	825	1,359	1,659	2,934	2,955	2,655	-10.2%
Department Total		833,331	751,372	728,963	857,514	864,789	811,603	-6.2%



Finance

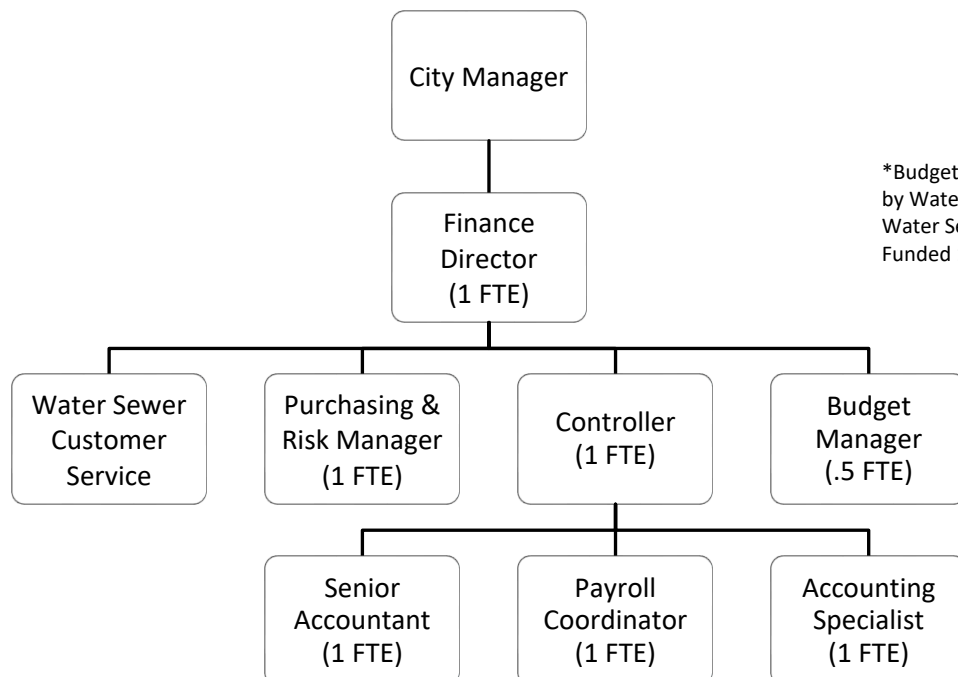
Mission Statement

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

Performance Measures

City Council Goals

- A. Financially Sound
- B. Pristine Natural Environment and Quality Water
- C. Control Growth and Development/Redevelopment
- D. Great Place to Live
- E. Excellent Municipal Services

Finance

#	Objectives/KPIs	Council Goal	FY 2020 Actual	FY 2021 Target	FY 2022 Target
1	# of invoices paid	A	6,040	6,183	6,112
2	# of Purchase card transactions	A	5,341	5,847	5,594
3	# of Purchase orders issued	A	777	805	791
4	GFOA's Excellence in Financial Reportin Award Annual	A	Yes	Yes	Yes
5	Percentage of utility billing customers receiving e-bills	A	-	54%	53%
6	Revenue generated from the sale of surplus property	A, E	\$26,752	\$49,565	\$25,000



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5130 FINANCE								
0015130-501210	NON-BARGAINING UNIT WAGES	371,687	430,452	567,050	531,000	559,862	590,209	5.4%
0015130-501250	BENEFIT WAGES	96,249	112,212	720	1,260	720	720	0.0%
0015130-501400	OVERTIME	0	0	0	47	600	0	-100.0%
0015130-512100	FICA TAXES	34,897	38,403	40,318	38,382	42,380	44,800	5.7%
0015130-512200	RETIREMENT CONTRIBUTIONS	23,610	25,367	34,821	34,150	34,700	38,200	10.1%
0015130-512300	LIFE & HEALTH	78,971	96,404	107,430	86,846	97,755	104,032	6.4%
0015130-523100	PROFESSIONAL SERVICES	7,125	2,250	10,000	6,000	12,971	12,971	0.0%
0015130-523200	ACCOUNTING AUDITING	20,100	24,495	19,650	22,560	22,707	22,707	0.0%
0015130-523400	OTHER CONTRACTUAL SERVICES	98,188	108,868	2,826	2,834	5,100	6,800	33.3%
0015130-524000	TRAVEL & PER DIEM	4,970	3,648	0	0	4,350	9,350	114.9%
0015130-524100	COMMUNICATIONS	1,993	1,054	973	1,000	1,020	1,140	11.8%
0015130-524700	PRINTING AND BINDING	700	500	949	821	1,100	1,275	15.9%
0015130-524900	OTHER CHGS & OBLIGATIONS	18,634	12,690	13,323	10,539	14,280	14,280	0.0%
0015130-524935	OTHER CHGS - PAYMENT PROCESS	0	0	0	0	120	0	-100.0%
0015130-525100	OFFICE SUPPLIES	2,691	2,169	919	1,549	3,000	2,500	-16.7%
0015130-525225	OPERATING SUPP - IT	0	0	91,413	89,102	92,214	77,030	-16.5%
0015130-525400	MEMBERSHIPS AND PUBLICATIONS	2,489	2,145	2,283	2,360	3,340	3,760	12.6%
0015130-525500	TRAINING	4,420	1,820	2,355	9,901	12,290	7,290	-40.7%
Department Total		766,723	862,477	895,029	838,350	908,509	937,064	3.1%



Legal

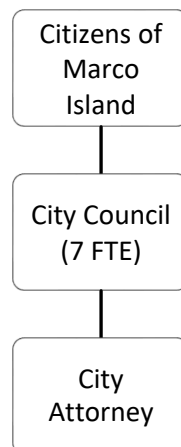
Mission Statement

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 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5140 LEGAL								
0015140-523105	LEGAL - RETAINER	123,000	121,000	120,000	101,316	123,000	123,000	0.0%
0015140-523106	LEGAL - LITIGATION	13,848	4,128	264	0	12,000	12,000	0.0%
0015140-523107	LEGAL - OTHER	346,278	300,634	291,465	223,722	280,000	260,000	-7.1%
Department Total		483,126	425,762	411,729	325,038	415,000	395,000	-4.8%



Growth Management

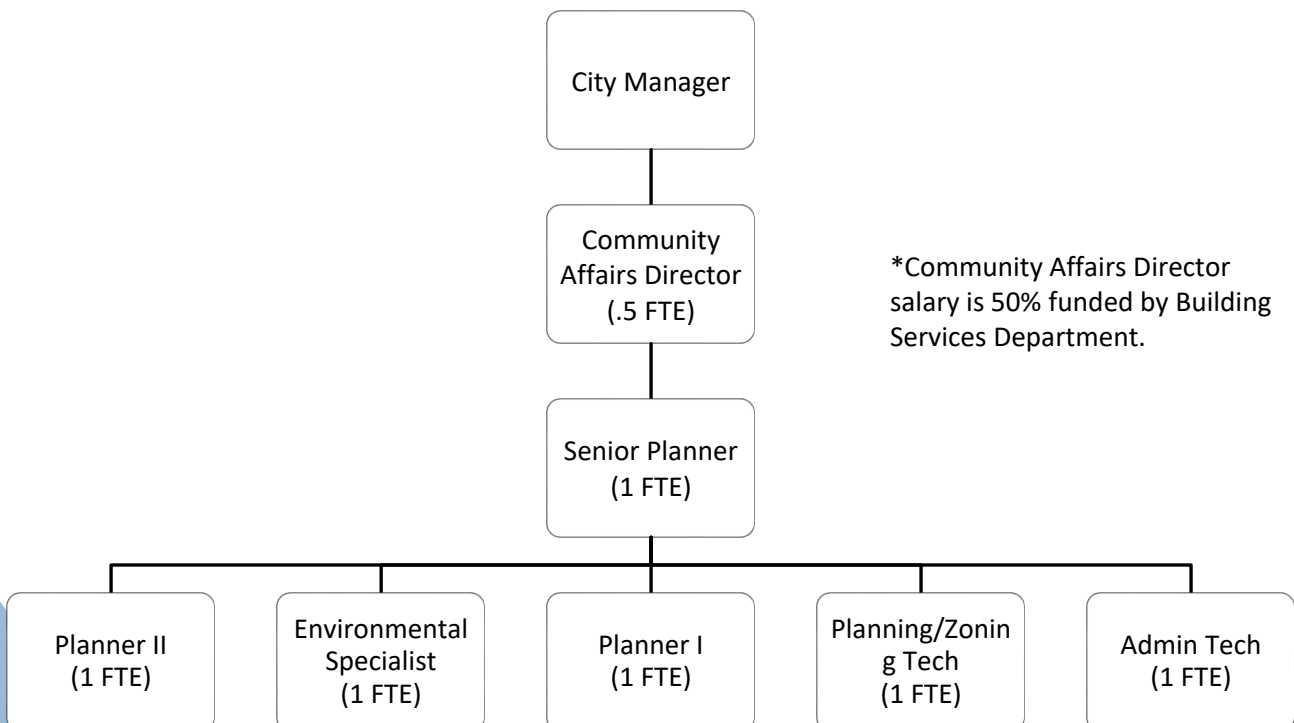
Mission Statement

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.

Performance Measures

City Council Goals

- A. Financially Sound
- B. Pristine Natural Environment and Quality Water
- C. Control Growth and Development/Redevelopment
- D. Great Place to Live
- E. Excellent Municipal Services

Growth Management

#	Objectives/KPIs	Council Goal	FY 2020 Actual	FY 2021 Target	FY 2022 Target
1	# of plan reviews	C, D	1,420	1,865	1,643
2	# of zoning reviews	C, D	950	1,143	1,047
3	# of variance petitions	C, D	9	4	7
4	# of site development plans	B, C, D	21	19	20



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5150 GROWTH MANAGEMENT								
0015150-501210	NON-BARGAINING UNIT WAGES	269,877	331,606	485,751	446,391	496,917	511,833	3.0%
0015150-501250	BENEFIT WAGES	70,646	89,793	336	204	0	0	0.0%
0015150-501400	OVERTIME	239	603	573	302	1,000	1,000	0.0%
0015150-512100	FICA TAXES	24,642	31,252	36,200	34,336	38,177	43,377	13.6%
0015150-512200	RETIREMENT CONTRIBUTIONS	15,156	17,073	27,676	29,035	34,600	33,200	-4.0%
0015150-512300	LIFE & HEALTH	24,921	48,020	51,672	45,206	46,944	56,380	20.1%
0015150-523100	PROFESSIONAL SERVICES	15,127	3,875	74,623	65,299	83,000	33,000	-60.2%
0015150-523400	OTHER CONTRACTUAL SERVICES	24,665	65,964	61,344	26,181	28,200	24,000	-14.9%
0015150-524000	TRAVEL & PER DIEM	800	1,715	376	86	1,500	1,500	0.0%
0015150-524100	COMMUNICATIONS	305	1,578	1,842	1,900	1,920	1,920	0.0%
0015150-524605	REPAIR & MAINT - VEHICLES	0	1,040	1,376	444	500	500	0.0%
0015150-524700	PRINTING AND BINDING	3,275	940	177	224	1,000	1,000	0.0%
0015150-524920	OTHER CHGS - COMMUNITY GRANT	2,714	0	0	3,250	5,000	5,000	0.0%
0015150-524975	OTHER CHGS - BEACH ADVISORY	0	6,941	7,971	7,500	10,000	10,000	0.0%
0015150-525100	OFFICE SUPPLIES	1,328	1,121	947	1,000	1,200	1,200	0.0%
0015150-525200	OPERATING SUPPLIES	2,155	4,349	2,158	747	2,500	2,500	0.0%
0015150-525205	OPER SUPPLIES - FUEL	143	353	221	400	400	400	0.0%
0015150-525220	OPERATING SUPP - UNIFORMS	661	1,085	728	51	1,300	1,300	0.0%
0015150-525225	OPERATING SUPP - IT	0	0	285	582	800	800	0.0%
0015150-525400	MEMBERSHIPS AND PUBLICATIONS	1,016	1,330	1,535	1,251	3,206	3,206	0.0%
0015150-525500	TRAINING	852	1,392	500	1,060	10,000	10,000	0.0%
Department Total		458,522	610,030	756,291	665,447	768,164	742,116	-3.4%



Information Technology

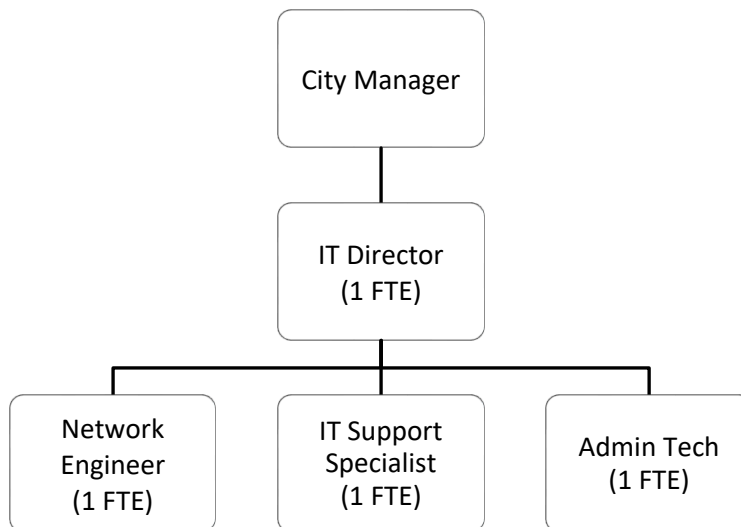
Mission Statement

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

Performance Measures

City Council Goals

- A. Financially Sound
- B. Pristine Natural Environment and Quality Water
- C. Control Growth and Development/Redevelopment
- D. Great Place to Live
- E. Excellent Municipal Services

Information Technology

#	Objectives/KPIs	Council Goal	FY 2020 Actual	FY 2021 Target	FY 2022 Target
1	Number of refreshed workstations	E	20	40	30
2	Server and Network uptime %	E	97.2%	99.5%	98.4%
3	Number of resolved support requests	E	3,872	4,000	3,936
4	Windows Servers updated to 2019 or above	E	20%	90%	95%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5160 INFORMATION TECHNOLOGY								
0015160-501210	NON-BARGAINING UNIT WAGES	296,494	302,445	301,751	201,231	310,166	284,016	-8.4%
0015160-501250	BENEFIT WAGES	82,194	82,161	60	0	0	0	0.0%
0015160-501400	OVERTIME	0	267	578	361	1,000	1,000	0.0%
0015160-512100	FICA TAXES	28,461	28,828	22,452	14,916	29,907	18,180	-39.2%
0015160-512200	RETIREMENT CONTRIBUTIONS	18,676	18,970	17,566	11,132	19,300	20,000	3.6%
0015160-512300	LIFE & HEALTH	26,297	29,600	30,765	18,561	43,484	40,780	-6.2%
0015160-523100	PROFESSIONAL SERVICES	4,416	16,435	7,375	51,605	67,000	65,500	-2.2%
0015160-523400	OTHER CONTRACTUAL SERVICES	150,390	147,383	21,293	15,953	46,350	32,150	-30.6%
0015160-524000	TRAVEL & PER DIEM	2,572	474	0	0	200	5,000	2400.0%
0015160-524100	COMMUNICATIONS	3,562	3,110	2,420	2,500	15,249	44,971	194.9%
0015160-524600	REPAIR & MAINTENANCE	0	1,410	281	1,274	17,000	17,000	0.0%
0015160-524605	REPAIR & MAINT - VEHICLES	115	483	16	200	1,000	1,000	0.0%
0015160-524615	REPAIR & MAINT - EQUIPMENT	54	0	0	0	0	0	0.0%
0015160-525100	OFFICE SUPPLIES	1,285	211	333	485	500	500	0.0%
0015160-525200	OPERATING SUPPLIES	57,941	68,583	13,350	15,608	18,300	14,000	-23.5%
0015160-525205	OPER SUPPLIES - FUEL	48	98	79	150	720	600	-16.7%
0015160-525215	OPERATING SUPP - MEDIA CENTER	30,326	24,100	29,627	30,292	30,320	32,720	7.9%
0015160-525220	OPERATING SUPP - UNIFORMS	372	393	314	275	600	600	0.0%
0015160-525225	OPERATING SUPP - IT	0	0	161,571	164,760	199,428	216,176	8.4%
0015160-525400	MEMBERSHIPS AND PUBLICATIONS	730	585	200	200	320	300	-6.3%
0015160-525500	TRAINING	5,490	1,073	393	3,094	6,200	6,000	-3.2%
Department Total		709,425	726,611	610,423	532,597	807,044	800,493	-0.8%



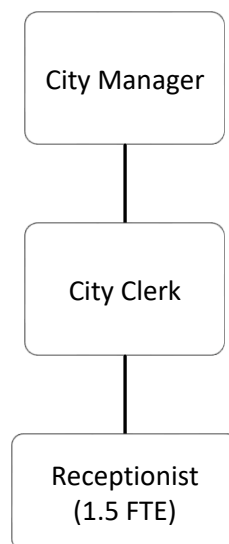
General Government

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
- 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 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5190 GENERAL GOVERNMENT								
0015190-501200	REGULAR SALARIES & WAGES	0	0	32,002	32,598	31,300	30,300	-3.2%
0015190-512100	FICA TAXES	0	0	2,448	2,494	2,500	2,500	0.0%
0015190-523100	PROFESSIONAL SERVICES	0	6,934	0	13,936	14,000	0	-100.0%
0015190-523400	OTHER CONTRACTUAL SERVICES	56,738	23,682	19,627	26,613	26,613	13,000	-51.2%
0015190-523416	LEGAL ADVERTISING	23,471	23,884	28,788	23,150	29,400	23,900	-18.7%
0015190-524100	COMMUNICATIONS	25,774	26,656	21,298	25,301	32,670	0	-100.0%
0015190-524200	FREIGHT & POSTAGE	21,419	17,688	6,936	4,858	5,637	8,000	41.9%
0015190-524310	UTILITY SERVICE - ELECTRIC	18,623	16,928	18,238	19,000	21,600	0	-100.0%
0015190-524330	UTILITY SERVICE - WATER/SEWER	17,233	18,245	16,600	18,641	16,200	0	-100.0%
0015190-524350	UTILITY SERVICE - WASTE DISP	9,530	10,979	11,272	14,000	14,100	0	-100.0%
0015190-524400	RENTAL & LEASES	9,444	6,842	6,159	4,006	5,140	10,000	94.6%
0015190-524500	INSURANCE	682,800	682,800	682,800	537,862	586,758	676,758	15.3%
0015190-524600	REPAIR & MAINTENANCE	0	2,992	4,170	1,200	4,410	0	-100.0%
0015190-524605	REPAIR & MAINT - VEHICLES	1,975	305	471	478	715	0	-100.0%
0015190-524610	REPAIR & MAINT - FACILITIES	21,785	21,980	30,336	16,245	19,000	0	-100.0%
0015190-524615	REPAIR & MAINT - EQUIPMENT	1,675	0	0	0	0	0	0.0%
0015190-524700	PRINTING AND BINDING	2,901	5,411	3,299	4,044	5,000	5,000	0.0%
0015190-524800	PROMOTIONAL ACTIVITIES	3,645	1,694	724	1,363	2,800	2,100	-25.0%
0015190-524905	OTHER CHGS - EMPLOYEE EXP	14,433	9,034	12,010	10,358	17,300	16,300	-5.8%
0015190-525100	OFFICE SUPPLIES	7,035	7,237	7,874	4,235	5,000	5,000	0.0%
0015190-525200	OPERATING SUPPLIES	1,822	4,315	3,239	2,836	3,000	2,000	-33.3%
0015190-525205	OPER SUPPLIES - FUEL	585	661	18	563	880	0	-100.0%
0015190-525225	OPERATING SUPP - IT	0	0	13,355	43,489	48,670	110	-99.8%
0015190-525400	MEMBERSHIPS AND PUBLICATIONS	2,133	2,181	2,789	3,036	3,060	2,600	-15.0%
0015190-525800	CONTINGENCY	0	0	0	0	30,000	100,000	233.3%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
0015190-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	588,924	44,657	-92.4%
Department Total		923,021	890,449	924,453	810,303	1,514,677	942,225	-37.8%



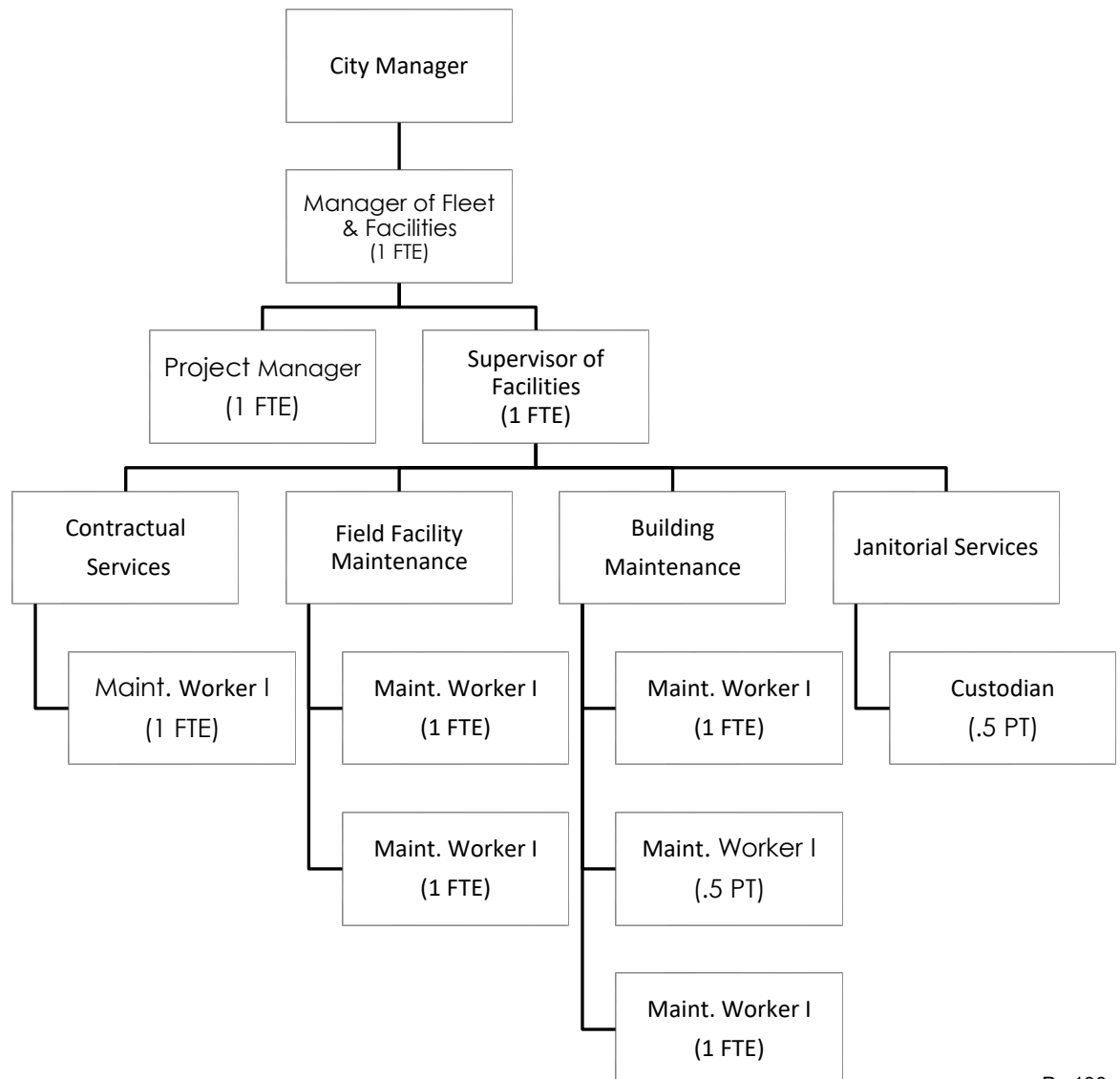
Fleet & Facilities Management

Mission Statement

To provide safe, efficient, resilient, and sustainable fleet and facilities services that embodies the City of Marco Islands quality and standards. By delivering high-quality, best-value services that meet the needs of our resident, visitors, and businesses today and tomorrow.

The **Fleet & Facilities Management Department** is responsible for the maintenance, repair, capital replacement, and construction of city-owned fleet, facilities, athletic facilities, and properties. Fleet and Facilities is also responsible for the implementation and management of City's enterprise asset management program for all city-wide capital assets.

Organization Chart



Performance Measures

City Council Goals

- A. Financially Sound
- B. Pristine Natural Environment and Quality Water
- C. Control Growth and Development/Redevelopment
- D. Great Place to Live
- E. Excellent Municipal Services

Fleet & Facilities Management

#	Objectives/KPIs	Council Goal	FY 2020 Actual	FY 2021 Target	FY 2022 Target
1	Total facility square footage maintained	A, E	92,425	101,525	88,203
2	Number of work orders completed	E	-	264	1,200
3	Number of passenger vehicles in fleet	A, E	114	114	114
4	Number assets maintained	A, E	-	756	900



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5191 FLEET AND FACILITIES								
0015191-501210	NON-BARGAINING UNIT WAGES	0	0	0	93,122	0	526,530	0.0%
0015191-501250	BENEFIT WAGES	0	0	0	0	0	4,800	0.0%
0015191-501400	OVERTIME	0	0	0	150	0	15,000	0.0%
0015191-512100	FICA TAXES	0	0	0	6,921	0	41,400	0.0%
0015191-512200	RETIREMENT CONTRIBUTIONS	0	0	0	5,094	0	34,900	0.0%
0015191-512300	LIFE & HEALTH	0	0	0	12,257	0	97,400	0.0%
0015191-523400	OTHER CONTRACTUAL SERVICES	0	0	0	0	0	390,681	0.0%
0015191-524000	TRAVEL & PER DIEM	0	0	0	0	0	2,100	0.0%
0015191-524100	COMMUNICATIONS	0	0	0	0	0	6,045	0.0%
0015191-524310	UTILITY SERVICE - ELECTRIC	0	0	0	0	0	40,000	0.0%
0015191-524330	UTILITY SERVICE - WATER/SEWER	0	0	0	0	0	26,500	0.0%
0015191-524350	UTILITY SERVICE - WASTE DISP	0	0	0	0	0	15,100	0.0%
0015191-524400	RENTAL & LEASES	0	0	0	0	0	840	0.0%
0015191-524600	REPAIR & MAINTENANCE	0	0	0	0	0	4,500	0.0%
0015191-524605	REPAIR & MAINT - VEHICLES	0	0	0	0	0	3,800	0.0%
0015191-524610	REPAIR & MAINT - FACILITIES	0	0	0	0	0	35,900	0.0%
0015191-524650	REPAIR & MAINT - PARKS	0	0	0	0	0	0	0.0%
0015191-525100	OFFICE SUPPLIES	0	0	0	0	0	4,000	0.0%
0015191-525200	OPERATING SUPPLIES	0	0	0	3,322	7,794	22,400	187.4%
0015191-525205	OPER SUPPLIES - FUEL	0	0	0	0	0	2,900	0.0%
0015191-525220	OPERATING SUPP - UNIFORMS	0	0	0	0	800	2,660	232.5%
0015191-525225	OPERATING SUPP - IT	0	0	0	0	0	15,760	0.0%
0015191-525400	MEMBERSHIPS AND PUBLICATIONS	0	0	0	0	0	1,400	0.0%
0015191-525500	TRAINING	0	0	0	0	0	2,000	0.0%
Department Total		0	0	0	120,867	8,594	1,296,616	14987.4%



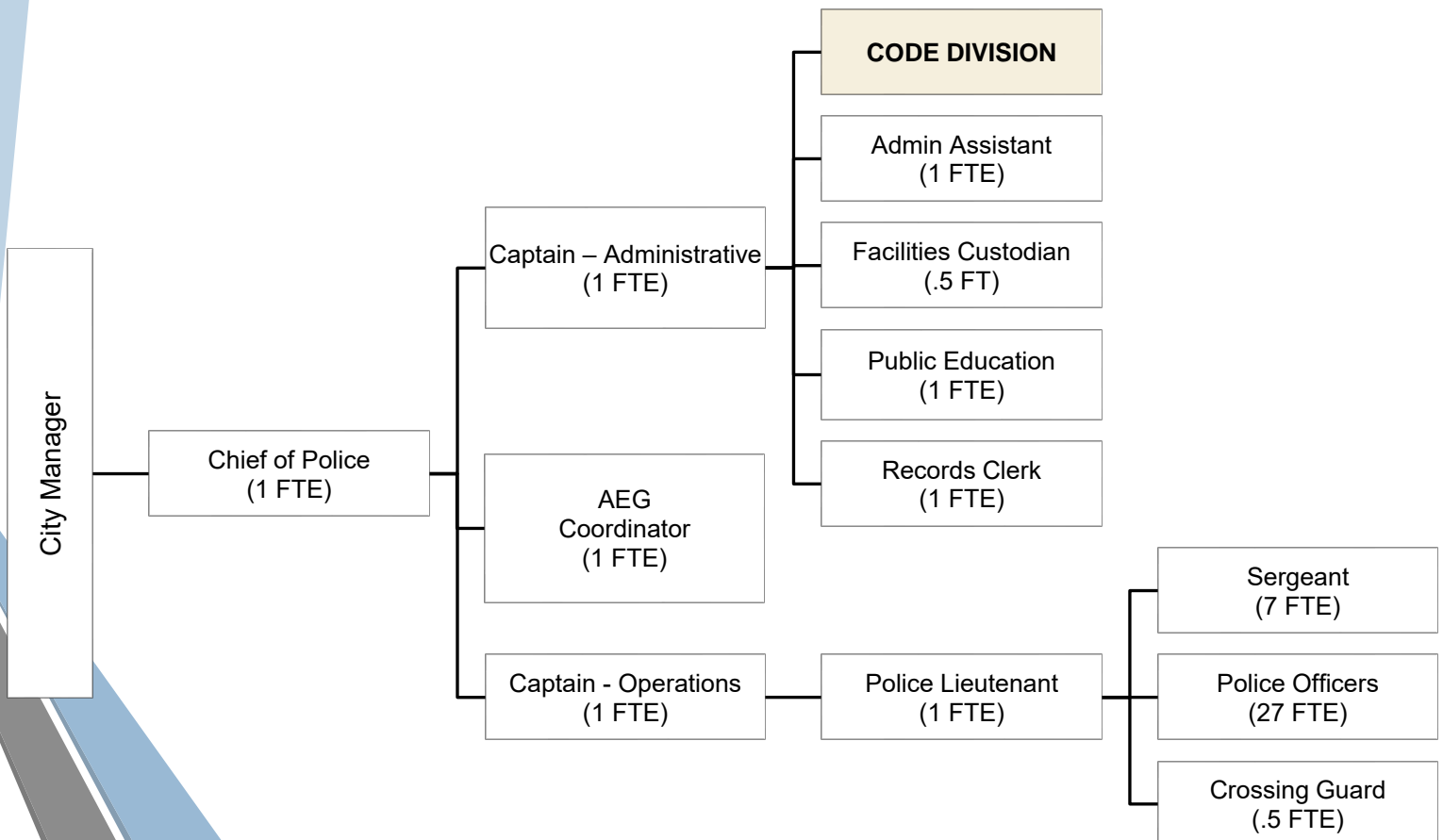
Police

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.

Organization Chart



Performance Measures

City Council Goals

- A. Financially Sound
- B. Pristine Natural Environment and Quality Water
- C. Control Growth and Development/Redevelopment
- D. Great Place to Live
- E. Excellent Municipal Services

Police

#	Objectives/KPIs	Council Goal	FY 2020 Actual	FY 2021 Target	FY 2022 Target
1	Number of hours for Special Duty Events	D, E	819	1,390	1,105
2	Number of Social Media followers (FB, Instagram, Twitter)	D, E	10,733	12,390	11,562
3	Number of Marine Events	E	576	1,951	1,264
4	Number of calls for service	D, E	74,187	139,872	107,030



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5210 POLICE								
0015210-501210	NON-BARGAINING UNIT WAGES	450,974	551,272	676,003	706,328	762,512	695,050	-8.8%
0015210-501220	BARGAINING UNIT WAGES	1,862,488	1,804,345	1,990,250	1,767,187	2,106,789	2,258,679	7.2%
0015210-501250	BENEFIT WAGES	270,759	241,658	21,836	22,167	0	24,000	0.0%
0015210-501400	OVERTIME	106,114	127,107	183,081	171,184	40,000	100,000	150.0%
0015210-501410	REIMBURSABLE OVERTIME	0	144	32,974	16,345	42,000	40,000	-4.8%
0015210-512100	FICA TAXES	196,960	200,290	215,121	197,392	224,000	230,200	2.8%
0015210-512200	RETIREMENT CONTRIBUTIONS	711,627	637,440	527,317	558,816	753,472	812,200	7.8%
0015210-512205	CASUALTY INSUR PREM TAX	201,135	221,812	268,941	220,842	169,244	169,244	0.0%
0015210-512300	LIFE & HEALTH	432,378	426,227	434,670	385,962	466,545	567,391	21.6%
0015210-512910	BUDGETED VACANCY	0	0	0	0	(85,248)	0	-100.0%
0015210-523100	PROFESSIONAL SERVICES	15,444	12,422	40,915	19,916	25,325	18,325	-27.6%
0015210-523400	OTHER CONTRACTUAL SERVICES	24,775	50,292	23,616	3,777	8,972	2,100	-76.6%
0015210-523440	REIMBURSABLE OTHER CONTRACTUAL	0	0	0	19,505	20,000	20,000	0.0%
0015210-523445	OTHER CONTRACTUAL FFM	0	0	0	0	0	6,872	0.0%
0015210-523500	INVESTIGATIONS	4,930	6,604	8,120	8,236	12,835	14,335	11.7%
0015210-524000	TRAVEL & PER DIEM	9,604	13,310	4,788	928	1,010	18,010	1683.2%
0015210-524100	COMMUNICATIONS	33,352	38,217	45,087	44,232	45,236	61,460	35.9%
0015210-524200	FREIGHT & POSTAGE	1,542	495	446	1,705	2,500	1,000	-60.0%
0015210-524310	UTILITY SERVICE - ELECTRIC	34,386	33,740	34,993	34,800	34,800	40,440	16.2%
0015210-524330	UTILITY SERVICE - WATER/SEWER	8,374	8,618	8,118	6,936	8,300	8,300	0.0%
0015210-524400	RENTAL & LEASES	3,649	765	0	1,802	5,000	5,000	0.0%
0015210-524600	REPAIR & MAINTENANCE	0	8,718	11,541	7,270	9,193	13,193	43.5%
0015210-524605	REPAIR & MAINT - VEHICLES	73,638	58,591	61,758	86,634	90,000	70,000	-22.2%
0015210-524610	REPAIR & MAINT - FACILITIES	24,340	22,093	31,163	20,577	26,000	30,040	15.5%
0015210-524615	REPAIR & MAINT - EQUIPMENT	7,879	0	0	0	0	0	0.0%
0015210-524620	REPAIR & MAINT - MARINE VEH	20,677	14,334	13,622	15,214	17,000	17,000	0.0%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
0015210-524700	PRINTING AND BINDING	2,357	1,363	1,458	733	1,100	2,000	81.8%
0015210-524800	PROMOTIONAL ACTIVITIES	8,478	5,567	5,463	8,323	9,000	7,000	-22.2%
0015210-524900	OTHER CHGS & OBLIGATIONS	0	0	120	0	0	0	0.0%
0015210-524935	OTHER CHGS - PAYMENT PROCESS	0	0	0	163	500	500	0.0%
0015210-525100	OFFICE SUPPLIES	5,565	6,090	6,761	6,381	6,900	9,000	30.4%
0015210-525200	OPERATING SUPPLIES	48,116	31,818	38,866	63,397	66,335	50,835	-23.4%
0015210-525205	OPER SUPPLIES - FUEL	79,258	81,648	70,014	86,869	91,000	90,500	-0.5%
0015210-525220	OPERATING SUPP - UNIFORMS	36,157	24,320	54,735	32,215	54,900	44,600	-18.8%
0015210-525225	OPERATING SUPP - IT	37,614	13,883	30,642	32,982	55,332	79,457	43.6%
0015210-525400	MEMBERSHIPS AND PUBLICATIONS	1,751	1,030	1,159	2,308	4,059	5,059	24.6%
0015210-525500	TRAINING	20,298	16,737	12,984	10,447	12,119	44,800	269.7%
Department Total		4,734,622	4,660,947	4,856,560	4,561,571	5,086,730	5,556,590	9.2%



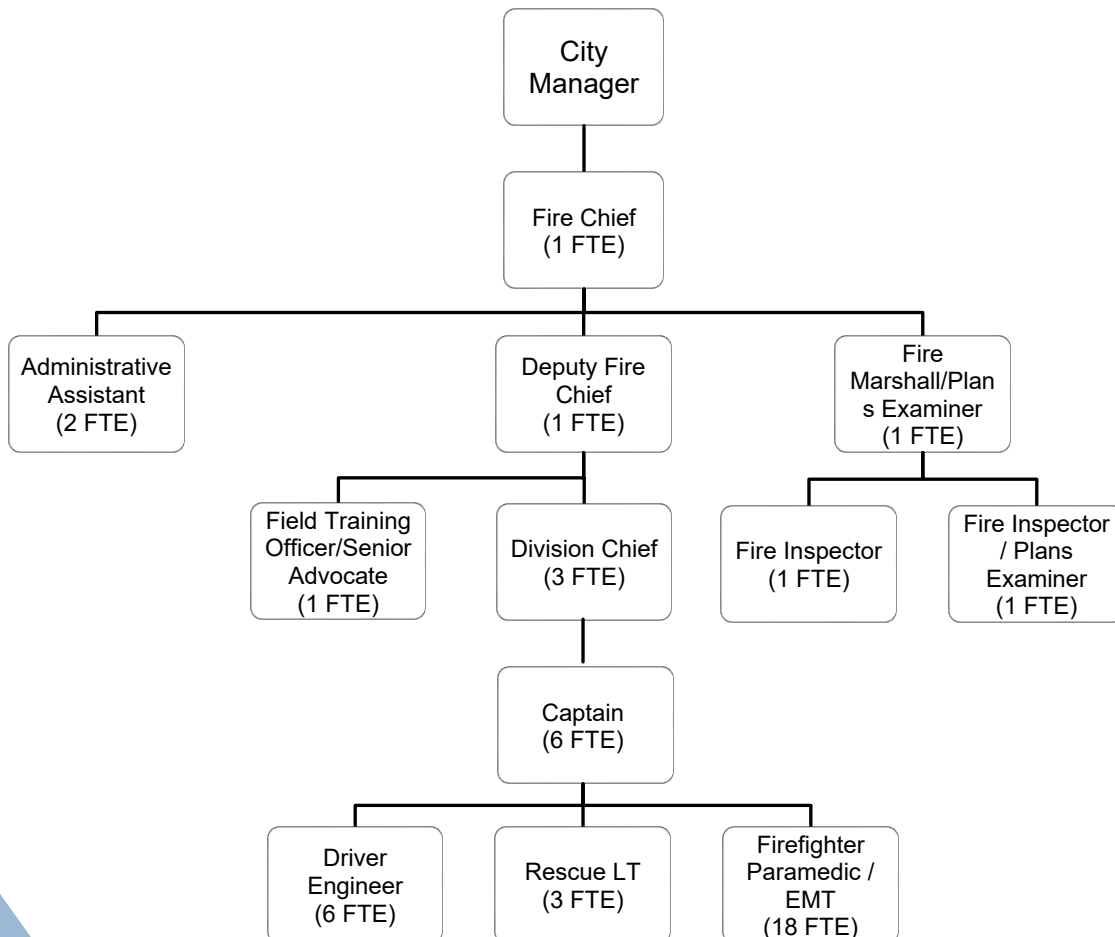
Fire Rescue

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



Performance Measures

City Council Goals

- A. Financially Sound
- B. Pristine Natural Environment and Quality Water
- C. Control Growth and Development/Redevelopment
- D. Great Place to Live
- E. Excellent Municipal Services

Fire

#	Objectives/KPIs	Council Goal	FY 2020 Actual	FY 2021 Target	FY 2022 Target
1	# of fire calls	A	3,743	3,650	3,700
2	Response time avg (minutes)	D, E	7.8	7.41	7.0
3	Satisfaction Survey Cards: Excellent %	D, E			
	Helpfulness of Employees		96.30%	96.87%	100.00%
	Speed of service		96.73%	94.95%	100.00%
	Appearance of Personnel		95.63%	95.58%	100.00%
	Sensitivity of Personnel		93.90%	93.40%	100.00%
	Communication skills of Personnel		95.15%	93.10%	100.00%
	Medical care given by Personnel		94.96%	95.51%	100.00%
	Handling your emergency		95.82%	97.78%	100.00%
4	# of fire inspections	C, D, E	-	5,385	5,925
5	# of training hours	E	6,494	4,706	7,140



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5220 FIRE & RESCUE								
0015220-501210	NON-BARGAINING UNIT WAGES	831,363	884,159	1,048,660	925,821	1,054,688	1,056,322	0.2%
0015220-501220	BARGAINING UNIT WAGES	2,182,897	2,239,935	2,391,100	2,258,835	2,400,025	2,383,100	-0.7%
0015220-501250	BENEFIT WAGES	447,369	461,303	255,299	252,541	243,600	239,800	-1.6%
0015220-501400	OVERTIME	138,249	155,428	142,992	211,504	120,000	150,000	25.0%
0015220-512100	FICA TAXES	254,243	264,079	277,331	265,335	295,700	296,650	0.3%
0015220-512200	RETIREMENT CONTRIBUTIONS	984,488	1,078,233	1,248,223	1,205,096	1,305,300	1,290,862	-1.1%
0015220-512205	CASUALTY INSUR PREM TAX	333,793	337,058	364,767	371,103	73,936	73,936	0.0%
0015220-512300	LIFE & HEALTH	650,986	730,152	780,934	612,604	654,312	750,900	14.8%
0015220-523100	PROFESSIONAL SERVICES	65,644	25,745	36,925	38,123	38,160	45,300	18.7%
0015220-523400	OTHER CONTRACTUAL SERVICES	40,388	34,860	27,910	34,883	35,726	36,134	1.1%
0015220-523445	OTHER CONTRACTUAL FFM	0	0	0	0	0	4,478	0.0%
0015220-524000	TRAVEL & PER DIEM	1,714	4,711	2,539	0	550	6,750	1127.3%
0015220-524100	COMMUNICATIONS	18,937	19,990	18,916	16,733	19,480	20,216	3.8%
0015220-524200	FREIGHT & POSTAGE	0	0	252	213	300	300	0.0%
0015220-524310	UTILITY SERVICE - ELECTRIC	18,074	20,760	30,708	17,808	17,808	0	-100.0%
0015220-524330	UTILITY SERVICE - WATER/SEWER	11,064	14,680	15,598	9,333	9,360	0	-100.0%
0015220-524340	LIQUID OR NATURAL GAS	3,288	3,719	4,494	4,816	5,300	0	-100.0%
0015220-524350	UTILITY SERVICE - WASTE DISP	0	892	218	0	0	0	0.0%
0015220-524400	RENTAL & LEASES	8,128	7,823	6,760	8,057	8,396	7,896	-6.0%
0015220-524600	REPAIR & MAINTENANCE	0	15,143	24,425	20,438	20,650	19,650	-4.8%
0015220-524605	REPAIR & MAINT - VEHICLES	124,543	117,643	64,920	134,616	149,000	110,000	-26.2%
0015220-524610	REPAIR & MAINT - FACILITIES	16,590	18,850	13,501	15,225	15,500	0	-100.0%
0015220-524615	REPAIR & MAINT - EQUIPMENT	11,930	0	0	0	0	0	0.0%
0015220-524620	REPAIR & MAINT - MARINE VEH	16,236	31,896	63,248	28,591	29,600	33,000	11.5%
0015220-524700	PRINTING AND BINDING	415	642	0	673	860	1,000	16.3%
0015220-524800	PROMOTIONAL ACTIVITIES	9,077	11,192	7,461	4,148	5,000	8,500	70.0%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
0015220-524900	OTHER CHGS & OBLIGATIONS	0	0	29	0	0	0	0.0%
0015220-524935	OTHER CHGS - PAYMENT PROCESS	0	0	0	165	500	500	0.0%
0015220-525100	OFFICE SUPPLIES	3,561	3,338	2,147	1,954	2,300	6,000	160.9%
0015220-525200	OPERATING SUPPLIES	36,568	59,498	39,471	36,560	37,250	34,250	-8.1%
0015220-525205	OPER SUPPLIES - FUEL	31,595	32,840	29,258	33,130	34,000	38,000	11.8%
0015220-525210	OPERATING SUPPLIES- MEDICAL	8,524	22,142	21,121	11,817	15,900	15,000	-5.7%
0015220-525220	OPERATING SUPP - UNIFORMS	25,789	24,321	22,912	30,087	31,500	31,500	0.0%
0015220-525225	OPERATING SUPP - IT	0	0	30,552	40,678	40,789	41,841	2.6%
0015220-525230	OPERATING SUPP - BUNKER GEAR	11,450	19,081	20,851	9,543	9,812	8,100	-17.4%
0015220-525265	OPERATING SUPP - SMALL TOOLS	14,520	19,543	22,401	6,951	10,700	13,500	26.2%
0015220-525270	OPERATING SUPPLIES FFM	0	0	0	0	0	1,000	0.0%
0015220-525400	MEMBERSHIPS AND PUBLICATIONS	4,282	2,642	3,464	2,111	2,120	2,980	40.6%
0015220-525500	TRAINING	15,045	18,961	12,448	16,477	19,000	19,000	0.0%
Department Total		6,320,750	6,681,259	7,031,834	6,625,968	6,707,122	6,746,465	0.6%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5221 FIRE & RESCUE 51								
0015221-523400	OTHER CONTRACTUAL SERVICES	0	0	0	5,945	8,576	396	-95.4%
0015221-523445	OTHER CONTRACTUAL FFM	0	0	0	0	0	4,592	0.0%
0015221-524100	COMMUNICATIONS	0	0	0	1,819	2,000	1,980	-1.0%
0015221-524310	UTILITY SERVICE - ELECTRIC	0	0	0	13,200	13,200	18,000	36.4%
0015221-524330	UTILITY SERVICE - WATER/SEWER	0	0	0	2,826	5,040	5,040	0.0%
0015221-524350	UTILITY SERVICE - WASTE DISP	0	0	0	250	1,192	1,992	67.1%
0015221-524400	RENTAL & LEASES	0	0	0	300	1,980	3,721	87.9%
0015221-524600	REPAIR & MAINTENANCE	0	0	0	3,457	3,500	4,800	37.1%
0015221-524610	REPAIR & MAINT - FACILITIES	0	0	0	1,067	1,100	11,000	900.0%
Department Total		0	0	0	28,865	36,588	51,521	40.8%
Grand Total		6,320,750	6,681,259	7,031,834	6,654,832	6,743,710	6,797,986	0.8%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5250 EMERGENCY & DISASTER RELIEF								
0015250-523400	OTHER CONTRACTUAL SERVICES	0	0	825	0	0	0	0.0%
0015250-524000	TRAVEL & PER DIEM	0	0	0	0	1,350	0	-100.0%
0015250-524605	REPAIR & MAINT - VEHICLES	0	0	0	16,083	17,550	0	-100.0%
0015250-525200	OPERATING SUPPLIES	0	0	549	0	156	0	-100.0%
0015250-525205	OPER SUPPLIES - FUEL	0	0	0	0	1,200	0	-100.0%
0015250-525220	OPERATING SUPP - UNIFORMS	0	0	0	0	0	0	0.0%
0015250-525400	MEMBERSHIPS AND PUBLICATIONS	0	0	0	0	0	0	0.0%
0015250-525500	TRAINING	0	0	0	0	0	0	0.0%
Department Total		0	0	1,374	16,083	20,256	0	-100.0%

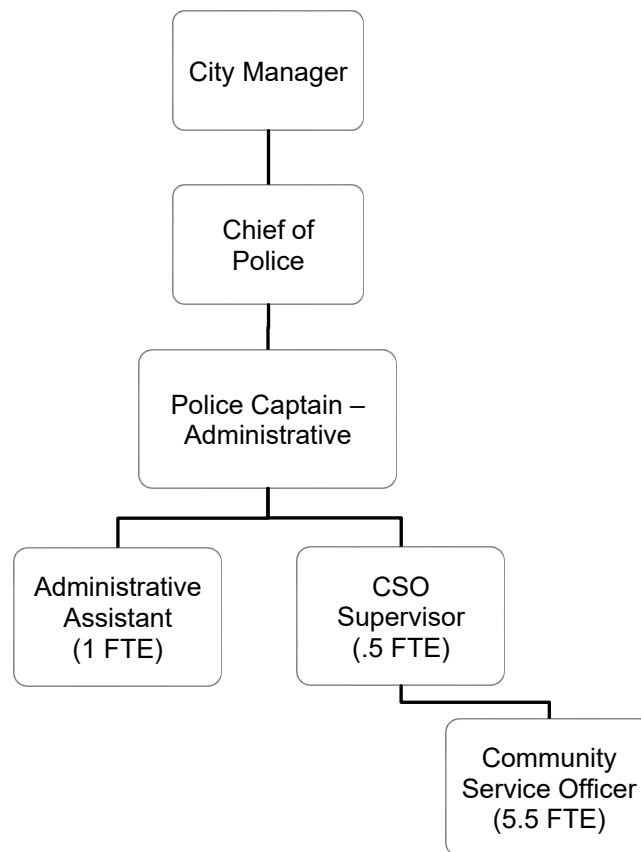


Code Division

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.

Performance Measures

City Council Goals

- A. Financially Sound
- B. Pristine Natural Environment and Quality Water
- C. Control Growth and Development/Redevelopment
- D. Great Place to Live
- E. Excellent Municipal Services

Code Enforcement

#	Objectives/KPIs	Council Goal	FY 2020 Actual	FY 2021 Target	FY 2022 Target
1	Number of code cases	E	3,058	3,257	3,158
2	Number of beach events	B, E	4,727	3,701	4,214
3	Number of Magistrate cases	E	172	440	306



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5290 CODE COMPLIANCE								
0015290-501210	NON-BARGAINING UNIT WAGES	263,025	276,959	227,413	279,382	268,775	289,050	7.5%
0015290-501250	BENEFIT WAGES	9,035	9,372	0	0	0	0	0.0%
0015290-501400	OVERTIME	9,056	9,479	7,063	9,444	7,000	10,000	42.9%
0015290-512100	FICA TAXES	21,476	22,600	17,934	22,095	20,830	25,600	22.9%
0015290-512200	RETIREMENT CONTRIBUTIONS	2,337	2,414	1,810	1,884	0	1,900	0.0%
0015290-512300	LIFE & HEALTH	98	64	8	0	0	0	0.0%
0015290-523400	OTHER CONTRACTUAL SERVICES	18,865	11,062	12,453	26,348	31,115	31,115	0.0%
0015290-524000	TRAVEL & PER DIEM	0	989	0	0	1,100	3,600	227.3%
0015290-524100	COMMUNICATIONS	2,155	2,709	6,767	6,882	11,736	10,548	-10.1%
0015290-524200	FREIGHT & POSTAGE	500	11,037	9,600	15,562	18,000	13,000	-27.8%
0015290-524600	REPAIR & MAINTENANCE	0	0	0	0	205	205	0.0%
0015290-524605	REPAIR & MAINT - VEHICLES	7,763	16,060	11,533	13,036	18,600	20,000	7.5%
0015290-524700	PRINTING AND BINDING	0	0	1,082	0	1,000	1,100	10.0%
0015290-524900	OTHER CHGS & OBLIGATIONS	0	6	60	0	0	0	0.0%
0015290-524935	OTHER CHGS - PAYMENT PROCESS	0	0	0	458	500	500	0.0%
0015290-525100	OFFICE SUPPLIES	772	730	1,166	1,031	1,200	2,000	66.7%
0015290-525200	OPERATING SUPPLIES	2,615	2,865	3,503	2,150	6,000	6,000	0.0%
0015290-525205	OPER SUPPLIES - FUEL	9,659	8,156	4,895	14,000	14,200	11,400	-19.7%
0015290-525220	OPERATING SUPP - UNIFORMS	2,083	887	4,229	2,465	5,000	6,000	20.0%
0015290-525225	OPERATING SUPP - IT	0	0	750	0	0	0	0.0%
0015290-525400	MEMBERSHIPS AND PUBLICATIONS	776	580	550	0	800	800	0.0%
0015290-525500	TRAINING	2,600	867	5,513	215	1,685	8,000	374.8%
Department Total		352,815	376,835	316,327	394,951	407,746	440,818	8.1%



Public Works

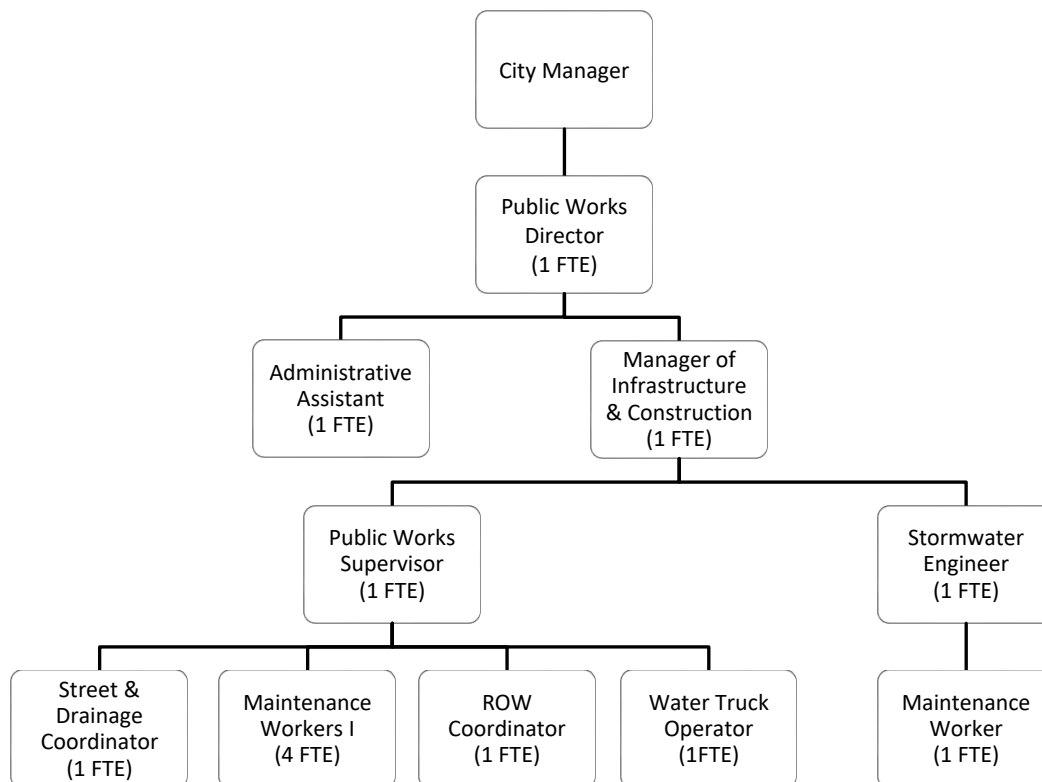
Mission Statement

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



Performance Measures

City Council Goals

- A. Financially Sound
- B. Pristine Natural Environment and Quality Water
- C. Control Growth and Development/Redevelopment
- D. Great Place to Live
- E. Excellent Municipal Services

Public Works

#	Objectives/KPIs	Council Goal	FY 2020 Actual	FY 2021 Target	FY 2022 Target
1	Miles of roadway resurfaced	D,E	2	9.16	5.68
2	Number of right of way inspections	B, E	1,126	1072	1099
3	Number of right of way permits	E	291	433	362
4	Number of Stormwater inspections	B,E	374	390	382
5	Number of Stormwater permits	B,E	146	127	136.5
6	Number of Storm Drain inlets cleaned	B,E	1,573	1851	1712
7	Mnumber of Storm Drain Outfall inpections	B,E	22	14	18



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5410 STREETS & DRAINAGE								
0015410-501210	NON-BARGAINING UNIT WAGES	535,262	655,831	844,799	803,406	881,235	872,100	-1.0%
0015410-501250	BENEFIT WAGES	141,720	169,549	0	0	0	0	0.0%
0015410-501400	OVERTIME	1,437	1,452	4,375	2,194	1,500	4,000	166.7%
0015410-512100	FICA TAXES	47,731	58,656	60,004	58,739	66,465	65,600	-1.3%
0015410-512200	RETIREMENT CONTRIBUTIONS	33,523	43,084	55,145	49,882	58,000	57,200	-1.4%
0015410-512300	LIFE & HEALTH	124,938	141,377	175,359	113,513	173,279	118,621	-31.5%
0015410-512900	CAPITALIZED PERSONNEL COST	0	0	(7,149)	(10,185)	(101,474)	(110,000)	8.4%
0015410-523115	ENGINEERING	87,702	16,612	5,962	9,450	12,309	12,750	3.6%
0015410-523400	OTHER CONTRACTUAL SERVICES	990,880	947,750	1,376,747	1,182,783	1,479,240	1,125,869	-23.9%
0015410-524000	TRAVEL & PER DIEM	880	1,281	0	0	600	600	0.0%
0015410-524100	COMMUNICATIONS	4,833	5,253	4,453	4,500	8,592	8,592	0.0%
0015410-524310	UTILITY SERVICE - ELECTRIC	324,613	326,088	323,051	331,961	365,508	365,508	0.0%
0015410-524330	UTILITY SERVICE - WATER/SEWER	76,313	89,282	69,829	49,948	90,000	90,000	0.0%
0015410-524350	UTILITY SERVICE - WASTE DISP	12,423	12,454	15,419	8,372	8,400	12,000	42.9%
0015410-524400	RENTAL & LEASES	0	0	0	6,884	6,905	7,000	1.4%
0015410-524600	REPAIR & MAINTENANCE	0	3,968	1,356	6,227	7,200	8,700	20.8%
0015410-524605	REPAIR & MAINT - VEHICLES	39,916	35,401	41,782	23,551	23,596	42,000	78.0%
0015410-524610	REPAIR & MAINT - FACILITIES	1,788	5,313	946	650	1,000	3,500	250.0%
0015410-524615	REPAIR & MAINT - EQUIPMENT	790	0	0	0	0	0	0.0%
0015410-524640	REPAIR & MAINT - STREET LIGHTS	35,347	43,889	44,927	57,724	60,000	60,000	0.0%
0015410-524700	PRINTING AND BINDING	0	577	630	1,189	1,275	700	-45.1%
0015410-524900	OTHER CHGS & OBLIGATIONS	372	0	0	0	0	0	0.0%
0015410-524950	OTHER CHGS - BEAUTIFICATION	66,826	4,981	14,402	9,628	11,000	10,000	-9.1%
0015410-524970	OTHER CHGS - WATERWAYS	0	2,776	0	19	10,000	10,000	0.0%
0015410-525100	OFFICE SUPPLIES	1,336	4,614	3,485	1,517	4,250	4,250	0.0%
0015410-525200	OPERATING SUPPLIES	19,644	24,095	47,178	21,005	27,400	28,000	2.2%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
0015410-525205	OPER SUPPLIES - FUEL	24,922	24,947	23,796	24,267	28,500	28,900	1.4%
0015410-525220	OPERATING SUPP - UNIFORMS	6,571	6,692	5,519	6,674	8,125	8,125	0.0%
0015410-525225	OPERATING SUPP - IT	0	0	0	1,189	1,216	250	-79.4%
0015410-525300	ROAD MATERIALS/SUPPLIES	29,884	60,121	18,922	62,365	65,969	51,500	-21.9%
0015410-525400	MEMBERSHIPS AND PUBLICATIONS	1,550	1,638	1,686	1,769	1,740	1,840	5.7%
0015410-525500	TRAINING	7,596	5,155	260	6,369	6,750	6,750	0.0%
Department Total		2,618,797	2,692,835	3,132,882	2,835,591	3,308,580	2,894,355	-12.5%



Parks & Recreation

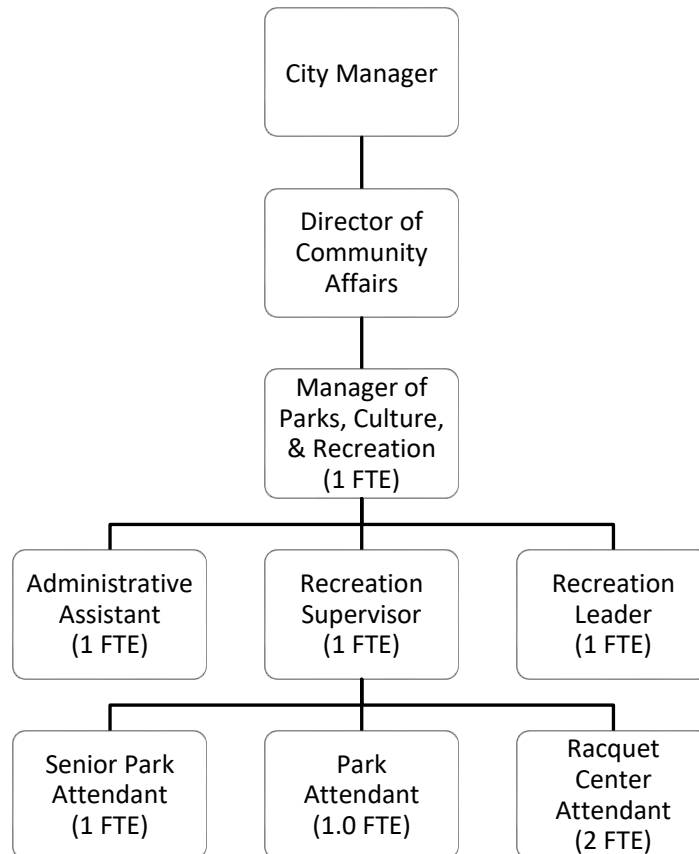
Mission Statement

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



Performance Measures

City Council Goals

- A. Financially Sound
- B. Pristine Natural Environment and Quality Water
- C. Control Growth and Development/Redevelopment
- D. Great Place to Live
- E. Excellent Municipal Services

Parks and Recreation

#	Objectives/KPIs	Council Goal	FY 2020 Actual	FY 2021 Target	FY 2022 Target
1	Number of City sponsored events	D, E	37	44	48
2	Cost of City sponsored events	A	\$22,977	\$91,500	\$93,500
3	Number of registrants in City's Farmer's Market	D	80	59	55
4	Number of registrants in City's Summer Camp	D	95	149	180
5	Number of registrants in City's Racquet Center	D	505	415	450
6	Number of programs offererd	D	24	13	28
7	Number of rentals	D	367	802	485



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5720 PARKS & RECREATION								
0015720-501210	NON-BARGAINING UNIT WAGES	471,653	513,883	628,104	480,993	602,579	348,700	-42.1%
0015720-501250	BENEFIT WAGES	100,665	110,517	348	0	0	0	0.0%
0015720-501400	OVERTIME	1,842	1,781	2,758	3,572	3,000	3,000	0.0%
0015720-512100	FICA TAXES	42,162	45,984	46,279	35,810	46,200	26,800	-42.0%
0015720-512200	RETIREMENT CONTRIBUTIONS	26,025	28,112	36,390	27,107	35,600	16,300	-54.2%
0015720-512300	LIFE & HEALTH	95,647	108,685	119,611	73,733	106,858	77,960	-27.0%
0015720-523400	OTHER CONTRACTUAL SERVICES	43,919	89,073	83,279	78,803	137,670	48,000	-65.1%
0015720-523420	COMMUNITY RECREATION PROGRAMS	88,362	102,933	27,198	95,604	123,250	122,500	-0.6%
0015720-523445	OTHER CONTRACTUAL FFM	0	0	0	0	0	62,810	0.0%
0015720-524000	TRAVEL & PER DIEM	725	0	0	474	3,500	3,500	0.0%
0015720-524100	COMMUNICATIONS	1,805	1,365	1,688	1,940	1,940	1,440	-25.8%
0015720-524310	UTILITY SERVICE - ELECTRIC	36,006	41,601	34,640	35,000	42,804	42,804	0.0%
0015720-524330	UTILITY SERVICE - WATER/SEWER	149,816	138,644	133,934	108,666	139,015	130,000	-6.5%
0015720-524350	UTILITY SERVICE - WASTE DISP	0	0	0	12,173	12,930	8,400	-35.0%
0015720-524400	RENTAL & LEASES	4,788	3,953	29,129	20,137	25,564	4,130	-83.8%
0015720-524600	REPAIR & MAINTENANCE	0	11,854	15,746	12,531	13,500	5,000	-63.0%
0015720-524605	REPAIR & MAINT - VEHICLES	5,386	2,789	5,710	3,712	5,000	3,000	-40.0%
0015720-524610	REPAIR & MAINT - FACILITIES	6,913	12,668	10,757	12,229	18,940	18,940	0.0%
0015720-524615	REPAIR & MAINT - EQUIPMENT	6,517	0	0	0	0	0	0.0%
0015720-524650	REPAIR & MAINT - PARKS	48,793	33,591	16,815	21,840	28,000	23,000	-17.9%
0015720-524700	PRINTING AND BINDING	694	0	207	307	1,100	1,100	0.0%
0015720-524900	OTHER CHGS & OBLIGATIONS	1,330	2,075	1,393	0	0	0	0.0%
0015720-524935	OTHER CHGS - PAYMENT PROCESS	2,723	0	0	954	3,000	3,000	0.0%
0015720-524955	VFW EXPENSES	15,132	12,809	12,954	13,555	15,064	15,064	0.0%
0015720-524980	OTHER CHGS - PRAC	0	0	7,865	4,265	10,000	11,950	19.5%
0015720-525100	OFFICE SUPPLIES	2,109	2,013	916	1,649	3,000	3,000	0.0%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
0015720-525200	OPERATING SUPPLIES	48,794	28,499	24,810	28,278	35,500	10,700	-69.9%
0015720-525205	OPER SUPPLIES - FUEL	4,774	5,096	4,694	4,700	6,000	5,000	-16.7%
0015720-525220	OPERATING SUPP - UNIFORMS	1,535	1,566	1,729	1,044	2,150	480	-77.7%
0015720-525225	OPERATING SUPP - IT	0	0	3,887	3,853	6,350	6,455	1.7%
0015720-525250	OPERATING SUPP - FARMERS MKT	6,370	4,618	3,789	4,307	6,500	6,500	0.0%
0015720-525255	OPERATING SUPP - SPEC PROGS	17,499	14,903	4,750	7,862	18,000	18,000	0.0%
0015720-525260	OPERATING SUPP - SAILING PRG	3,471	0	0	0	0	0	0.0%
0015720-525270	OPERATING SUPPLIES FFM	0	0	0	0	0	24,800	0.0%
0015720-525400	MEMBERSHIPS AND PUBLICATIONS	588	618	1,087	1,070	1,450	1,450	0.0%
0015720-525500	TRAINING	300	189	0	500	500	500	0.0%
Department Total		1,236,344	1,319,817	1,260,466	1,096,668	1,454,964	1,054,283	-27.5%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5721 RACQUET CLUB								
0015721-501210	NON-BARGAINING UNIT WAGES	71,322	64,139	60,478	52,183	83,200	66,400	-20.2%
0015721-501400	OVERTIME	196	0	0	320	500	500	0.0%
0015721-512100	FICA TAXES	5,471	4,907	4,627	4,017	4,600	6,100	32.6%
0015721-512200	RETIREMENT CONTRIBUTIONS	0	0	0	0	0	2,366	0.0%
0015721-512300	LIFE & HEALTH	0	0	0	0	0	7,000	0.0%
0015721-523400	OTHER CONTRACTUAL SERVICES	19,063	28,145	19,244	33,349	34,300	40,000	16.6%
0015721-523445	OTHER CONTRACTUAL FFM	0	0	0	0	0	3,800	0.0%
0015721-524100	COMMUNICATIONS	1,509	(27)	0	0	0	0	0.0%
0015721-524310	UTILITY SERVICE - ELECTRIC	6,156	5,810	5,515	6,600	7,300	6,600	-9.6%
0015721-524330	UTILITY SERVICE - WATER/SEWER	12,520	22,976	23,895	20,911	15,600	15,600	0.0%
0015721-524600	REPAIR & MAINTENANCE	13,072	7,999	10,335	10,332	14,550	13,750	-5.5%
0015721-524615	REPAIR & MAINT - EQUIPMENT	884	0	0	0	0	0	0.0%
0015721-524900	OTHER CHGS & OBLIGATIONS	1,603	1,826	1,743	0	0	0	0.0%
0015721-524935	OTHER CHGS - PAYMENT PROCESS	230	0	0	2,338	3,000	3,000	0.0%
0015721-525100	OFFICE SUPPLIES	696	853	792	688	750	800	6.7%
0015721-525200	OPERATING SUPPLIES	7,594	8,543	8,863	7,021	8,650	5,400	-37.6%
0015721-525220	OPERATING SUPP - UNIFORMS	121	132	413	247	500	390	-22.0%
0015721-525225	OPERATING SUPP - IT	0	0	0	0	0	100	0.0%
0015721-525270	OPERATING SUPPLIES FFM	0	0	0	0	0	2,750	0.0%
0015721-525400	MEMBERSHIPS AND PUBLICATIONS	0	0	0	0	100	100	0.0%
Department Total		140,438	145,302	135,902	138,007	173,050	174,656	0.9%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5722 SAILING CENTER								
0015722-523400	OTHER CONTRACTUAL SERVICES	0	1,378	0	0	0	0	0.0%
Department Total		0	1,378	0	0	0	0	0.0%
Grand Total		1,376,783	1,466,497	1,396,368	1,234,675	1,628,014	1,228,939	-24.5%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5810 TRANSFERS OUT								
0015810-525845	TRANSFERS OUT	0	0	0	0	3,000,000	0	-100.0%
0015810-525850	TRANSFERS OUT-DS	1,138,238	1,214,493	693,084	265,245	289,358	1,004,865	247.3%
0015810-525855	TRANSFERS OUT-CIP	4,695,978	4,210,435	6,093,382	4,288,798	4,964,028	4,319,108	-13.0%
Department Total		5,834,216	5,424,928	6,786,466	4,554,043	8,253,386	5,323,973	-35.5%
001 GENERAL FUND TOTAL EXPENDITURES								
Grand Total		25,522,740	25,665,178	27,940,356	24,490,493	30,837,709	28,266,978	-8.3%



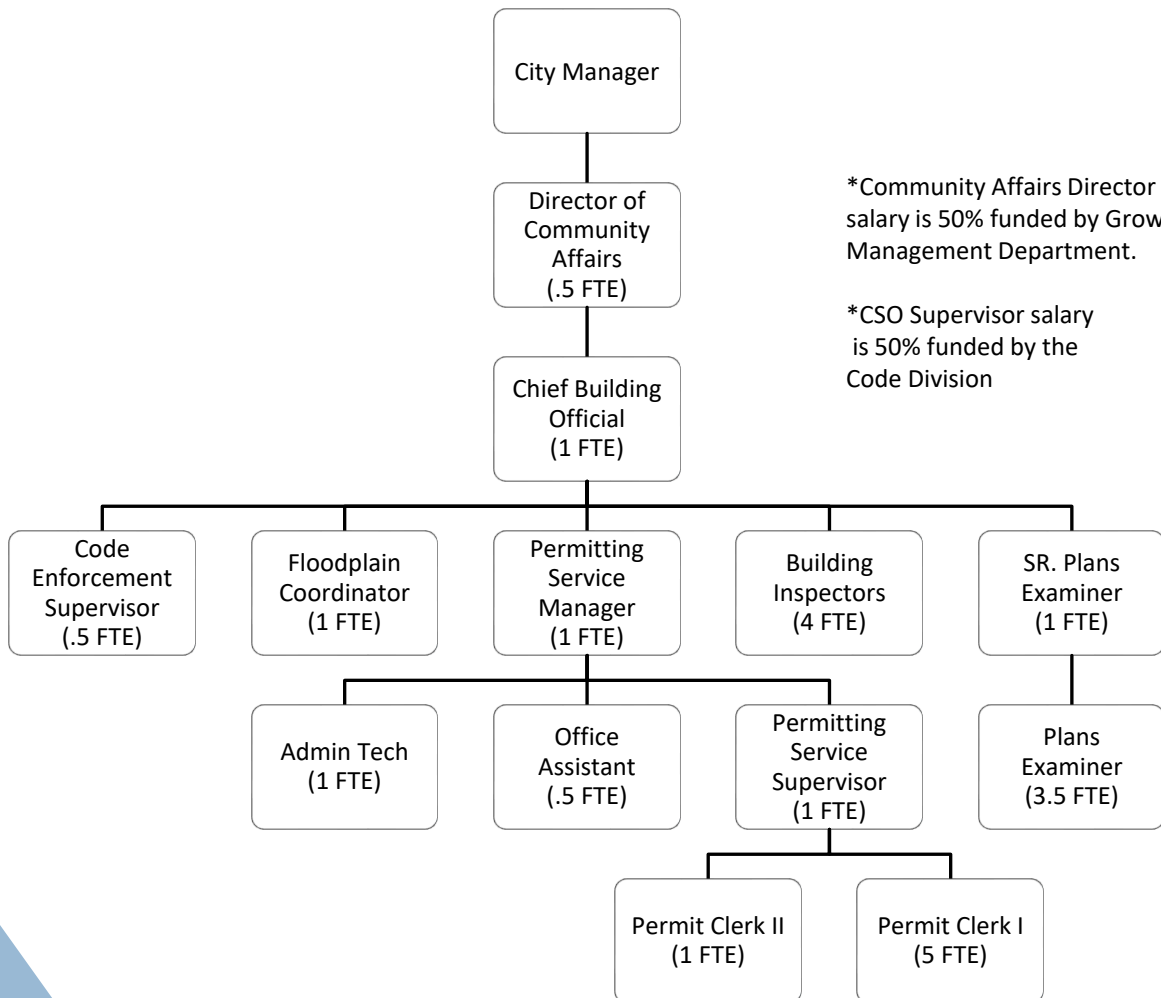
Building Services

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 Special Revenue 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



Performance Measures

City Council Goals

- A. Financially Sound
- B. Pristine Natural Environment and Quality Water
- C. Control Growth and Development/Redevelopment
- D. Great Place to Live
- E. Excellent Municipal Services

Building Services

#	Objectives/KPIs	Council Goal	FY 2020 Actual	FY 2021 Target	FY 2022 Target
1	Number of permits issued	C, E	6,836	8,131	7,484
2	# of inspections performed	C	29,177	31,623	30,400
3	New Single Family permits	C	164	221	193
4	Permits timeframes days to complete	C, E	5.13	6.17	6

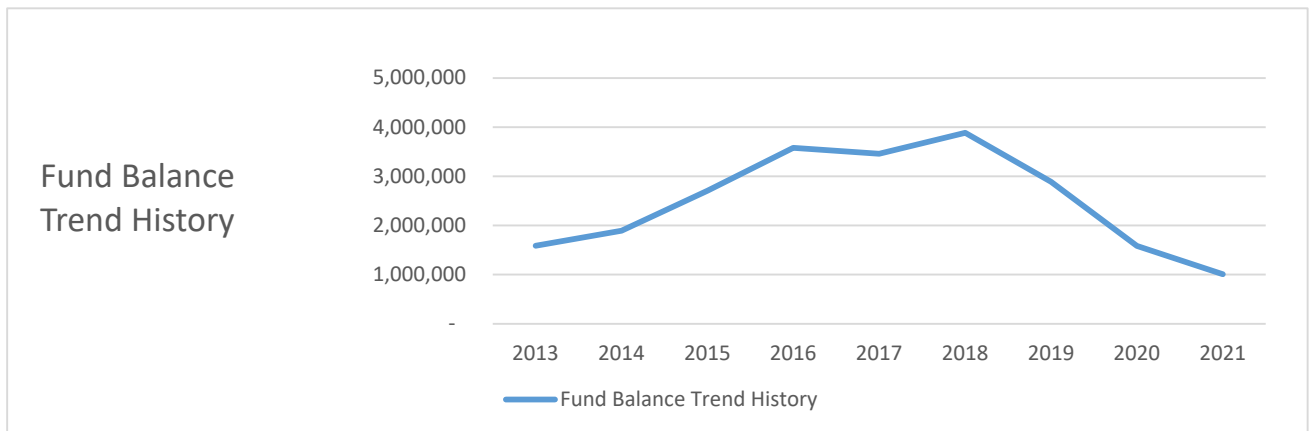


BUILDING SERVICES FUND (101)

FINANCIAL SUMMARY

Fiscal Year 2021-22

Beginning Unassigned Fund Balance - as of Sept. 30, 2020	\$	3,560,786
Projected Revenues FY 2020-21	\$	2,613,573
Projected Expenditures FY 2020-21	\$	4,590,351
Net Increase/(Decrease) in Fund Balance	<u>\$</u>	<u>(1,976,779)</u>
Expected Unassigned Fund Balance as of Sept. 30, 2021	\$	1,584,007
Add Fiscal Year 2021-22 Budgeted Revenues		
Permits and Fees	2,510,000	
Fines & Other Revenue	10,000	
Transfers In	-	\$ 2,520,000
TOTAL AVAILABLE RESOURCES	<u>\$</u>	<u>4,104,007</u>
Less Fiscal Year 2021-22 Budgeted Expenditures		
-5240- Operating Expenditures	3,050,116	
-5810- Transfers Out	46,482	\$ 3,096,598
BUDGETED CASH FLOW	<u>\$</u>	<u>(576,598)</u>
Projected Unassigned Fund Balance as of September 30, 2022	\$	1,007,409





Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
101 BUILDING FUND								
0000 UNDEFINED								
1010000-322000	BUILDING PERMITS	(2,406,937)	(2,241,544)	(1,976,618)	(2,580,501)	(2,000,000)	(2,510,000)	25.5%
1010000-322050	BUILDING PERMITS WAIVED	167,944	9,462	0	0	0	0	0.0%
1010000-322100	BLDG PERMITS-EDUCATION SURCHGB	(6,489)	(4,297)	(6,977)	(6,601)	0	0	0.0%
1010000-361100	INTEREST	(16,181)	(64,361)	(154,921)	(1,834)	(10,000)	(10,000)	0.0%
1010000-369900	OTHER MISCELLANEOUS	(14)	(2,185)	(184)	0	0	0	0.0%
1010000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(2,198,776)	(576,598)	-73.8%
Department Total		(2,261,677)	(2,302,925)	(2,138,700)	(2,588,935)	(4,208,776)	(3,096,598)	-26.4%
5240 BUILDING SERVICES								
1015240-501210	NON-BARGAINING UNIT WAGES	857,069	1,064,185	1,332,792	1,241,394	1,381,782	1,398,220	1.2%
1015240-501250	BENEFIT WAGES	211,808	263,306	336	204	360	360	0.0%
1015240-501400	OVERTIME	14,027	34,430	42,680	63,028	40,000	100,000	150.0%
1015240-512100	FICA TAXES	79,874	98,524	100,410	95,656	109,100	114,400	4.9%
1015240-512200	RETIREMENT CONTRIBUTIONS	52,346	63,554	85,543	79,702	92,100	94,400	2.5%
1015240-512300	LIFE & HEALTH	175,049	222,046	240,668	187,175	225,689	277,040	22.8%
1015240-523100	PROFESSIONAL SERVICES	0	121,705	103,788	98,511	142,138	56,663	-60.1%
1015240-523400	OTHER CONTRACTUAL SERVICES	26,189	41,318	0	2,115	3,000	3,000	0.0%
1015240-524000	TRAVEL & PER DIEM	3,553	5,658	0	1,096	6,000	6,000	0.0%
1015240-524100	COMMUNICATIONS	6,799	7,670	8,277	8,500	9,552	14,133	48.0%
1015240-524200	FREIGHT & POSTAGE	27	0	8	6	100	100	0.0%
1015240-524400	RENTAL & LEASES	6,228	5,930	2,769	0	10,680	10,680	0.0%
1015240-524500	INSURANCE	67,284	67,284	67,284	66,270	72,295	92,300	27.7%
1015240-524600	REPAIR & MAINTENANCE	0	0	1,185	385	2,000	2,000	0.0%
1015240-524605	REPAIR & MAINT - VEHICLES	2,980	4,720	4,358	3,370	6,240	6,240	0.0%
1015240-524615	REPAIR & MAINT - EQUIPMENT	35	0	0	0	0	0	0.0%
1015240-524700	PRINTING AND BINDING	347	344	130	210	400	400	0.0%
1015240-524900	OTHER CHGS & OBLIGATIONS	24,033	31,281	37,735	30,526	0	38,040	0.0%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
1015240-524910	OTHER CHGS - ADMINISTRATIVE	148,092	154,944	291,828	279,644	305,066	335,140	9.9%
1015240-524915	OTHER CHGS - SAFETY	0	0	0	0	1,890	1,890	0.0%
1015240-524935	OTHER CHGS - PAYMENT PROCESS	0	0	0	24,432	27,504	32,040	16.5%
1015240-525100	OFFICE SUPPLIES	5,690	3,296	1,815	3,382	6,000	6,000	0.0%
1015240-525200	OPERATING SUPPLIES	61,414	70,354	4,301	4,315	6,240	6,240	0.0%
1015240-525205	OPER SUPPLIES - FUEL	6,227	6,472	5,029	7,900	8,040	8,040	0.0%
1015240-525220	OPERATING SUPP - UNIFORMS	793	383	712	0	2,850	2,850	0.0%
1015240-525225	OPERATING SUPP - IT	0	0	93,850	98,717	98,722	97,665	-1.1%
1015240-525400	MEMBERSHIPS AND PUBLICATIONS	1,893	792	2,306	1,213	4,860	4,860	0.0%
1015240-525500	TRAINING	2,441	8,959	6,304	7,034	16,400	16,400	0.0%
1015240-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	201,090	325,015	61.6%
Department Total		1,754,198	2,277,156	2,434,110	2,304,786	2,780,098	3,050,116	9.7%
5810 TRANSFERS OUT								
1015810-525855	TRANSFERS OUT-CIP	82,223	22,117	31,973	1,165,625	1,428,678	46,482	-96.7%
Department Total		82,223	22,117	31,973	1,165,625	1,428,678	46,482	-96.7%
Grand Total		(425,256)	(3,652)	327,384	881,476	0	0	0.0%



GENERAL GOVERNMENT CAPITAL (300-301)

FINANCIAL SUMMARY

Fiscal Year 2021-22

Beginning Unassigned Fund Balance - as of Sept. 30, 2020		\$ 13,938,819
Projected Revenues FY 2020-21		\$ 8,776,826
Projected Expenditures FY 2020-21		\$ 9,055,945
Estimated Net Increase/(Decrease) in Fund Balance		<u>\$ (279,119)</u>
Expected Unassigned Fund Balance as of Sept. 30, 2021		\$ 13,659,700
Add Fiscal Year 2021-22 Budgeted Revenues		
State Appropriation Revenue	370,000	
Transfer In General Fund Operations	4,319,108	
Transfer In Police Impact Fee Reserves	102,000	
Transfer In Building Services	46,482	
Transfer In Water Sewer	116,723	
Transfer In One Cent	2,000,000	
		\$ 6,954,313
TOTAL AVAILABLE RESOURCES		<u>\$ 20,614,013</u>
Less Fiscal Year 2021-22 Budgeted Expenditures		
Capital Appropriated Expenditures	7,132,820	
		\$ 7,132,820
BUDGETED CASH FLOW		<u>\$ (178,507)</u>
Projected Fund Balance as of September 30, 2022		\$ 13,481,193

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

General Government CIP Funding Sources	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Trans from General Fund	4,319,108	5,326,880	5,313,430	5,313,430	3,306,630	24,971,458
State Appropriation HB 2185	370,000					
Trans from Police Impact Fees	102,000					102,000
Trans from One Cent Fund	2,000,000	2,000,000	2,000,000	2,000,000		
Trans from Capital Reserves	178,507					178,507
Trans from Bldg Services	46,482					
Trans from Water Sewer	116,723					
Total Funding	7,132,820	7,326,880	7,313,430	7,313,430	3,306,630	25,251,965

FY22 CAPITAL INITIATIVES						
Capital Outlay Funding Requests:	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
PW - Street Light Pole Refinishing	60,000	60,000	60,000	60,000	60,000	300,000
Grant Match - CH Wind Retrofit	352,325					352,325
Tide Leveling/Canal Flushing	750,000					750,000
Annex - 5 year Capital R&R	4,200					4,200
City Hall - 5 year Capital R&R	20,000					20,000
PD - Portable Training System	82,000					82,000
PD - Telescopic Camera	20,000					20,000
IT- Tightrope Media	37,000					37,000
IT- Broadcast Pix Upgrade	19,000					19,000
Park-PRAC Capital Items	38,307					38,307
Total Governmental CIP Add Ons	1,382,832	60,000	60,000	60,000	60,000	1,622,832

5 YEAR FLEET						
DEPARTMENT	FY2022	FY2023	FY2024	FY2025	FY2026	5YR TOTAL
General Government	1,700	1,700	1,700	1,700	1,700	8,500
Fire Department	176,700	176,700	163,750	163,750	163,750	844,650
Public Works	64,800	64,800	64,800	64,800	64,800	324,000
Parks & Recreation	19,700	19,700	19,700	19,700	19,700	98,500
Police Department	359,800	362,200	362,200	362,200	362,200	1,808,600
Code Division	10,700	10,700	10,700	10,700	10,700	53,500
Fleet Grand Totals	633,400	635,800	622,850	622,850	622,850	3,137,750

5 YEAR INFRASTRUCTURE & OTHER						
DEPARTMENT	FY2022	FY2023	FY2024	FY2025	FY2026	5YR TOTAL
Information Technology	124,940	124,940	124,940	124,940	124,940	624,700
Fire Department	455,008	355,800	355,800	355,800	355,800	1,878,208
Public Works	4,296,080	4,011,080	4,011,080	4,011,080	2,011,080	18,340,400
Parks & Recreation	35,640	35,640	35,640	35,640	35,640	178,200
Police Department	162,020	159,620	159,120	159,120	152,320	792,200
Code Division	4,000	4,000	4,000	4,000	4,000	20,000
Infrastructure Totals	5,077,688	4,691,080	4,690,580	4,690,580	2,683,780	21,833,708
TOTAL 5 YEAR CIP	5,711,088	5,326,880	5,313,430	5,313,430	3,306,630	24,971,458

ADOPTED GENERAL CIP BUDGET	7,093,920	5,386,880	5,373,430	5,373,430	3,366,630	26,594,290
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BUILDING SERVICES CAPITAL						
Appropriation						
Building Services - Fleet	22,500	22,500	22,500	22,500	22,500	112,500
Building Services - Capital Equipment R&R	4700	4700	4700	4700	4700	23,500
Building Services - Annex Capital R&R	11,700	11,700	11,700	11,700	11,700	58,500
Total FY21 Building Services Capital Funding	38,900	38,900	38,900	38,900	38,900	194,500

TOTAL GOVERNMENTAL CIP	7,132,820	5,425,780	5,412,330	5,412,330	3,405,530	26,788,790
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Five Year Capital Funding Plan

ITEM #	PROJ	PUBLIC WORKS INFRASTRUCTURE & OTHER
2	16024	PW - Annual Bridge Rehabilitation Project
4	16027	PW - Citywide Drainage Improvement Projects
5	16028	PW - Master Plan Drainage Project - Citywide
6	16030	PW - Shared Use Pathway - Design
7	16031	PW - Street Resurfacing - Citywide
8	16035	PW - Bike Paths -Design & Construction
9	20004	PW - Swale & Stormwater Improvements
10	TBD	PW - Storage Building
		Public Works Infrastructure & Other Total

ITEM #	PROJ	PUBLIC WORKS VEHICLES
1	16099	PW - Public Works Vehicle - Water Truck
2	16101	PW - Public Works Equipment - Vactor
3	16103	PW - Public Works Equipment - Loader
4	16104	PW - Public Works Equipment - Boat
5	20003	PW - Public Works Equipment - Excavator
6	21025	PW - Staff Vehicles
		Public Works Vehicle Total
		Public Works Total

FUNDING					
FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL 5 YR FUNDING
500,000	500,000	500,000	500,000	500,000	2,500,000
302,000	302,000	302,000	302,000	302,000	1,510,000
1,295,000	1,295,000	1,295,000	1,295,000	295,000	5,475,000
90,000	90,000	90,000	90,000	90,000	450,000
1,500,000	1,500,000	1,500,000	1,500,000	500,000	6,500,000
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
285,000					285,000
4,296,080	4,011,080	4,011,080	4,011,080	2,011,080	18,340,400

FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL 5 YR FUNDING
16,000	16,000	16,000	16,000	16,000	80,000
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
36,800	36,800	36,800	36,800	36,800	184,000
64,800	64,800	64,800	64,800	64,800	324,000
4,360,880	4,075,880	4,075,880	4,075,880	2,075,880	18,664,400



Five Year Capital Funding Plan

ITEM #	PROJ	INFORMATION TECHNOLOGY INFRASTRUCTURE & OTHER
1	16016	IT - Network Equip Replacement (75 switches)
2	16017	IT - SAN - Offsite Storage Devices
3	16021	IT - Replacement Virtual Host
4	16022	IT - Replacement Audio/Visual PTZ Cameras
5	18003	IT - City Wide Hardware Replacement Program
		IT Infrastructure & Other Total

FUNDING					
FY2022	FY2023	FY2024	FY2026	FY2026	TOTAL 5 YR FUNDING
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



Five Year Capital Funding Plan

ITEM #	PROJ	FIRE RESCUE
1	16002	* FD - Fire Fighting Equip.
2	16003	FD - Mobile & Portable 800 Mhz radios
3	16004	FD - Medical Equipment
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
		FD Infrastructure & Other Total

* 16,100 Inc, added from Operating (Bunker Gear)

FUNDING					
FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL 5 YR FUNDING
34,000	34,000	34,000	5,000	5,000	112,000
			20,000	20,000	40,000
1,100	1,100	1,100	300	500	4,100
6,000	6,000	6,000	6,000	6,000	30,000
			4,000	1,100	5,100
7,500	7,500	7,500	7,500	7,500	37,500
11,200	11,200	11,200	11,200	13,900	58,700
1,000	1,000	1,000	1,000	1,000	5,000
35,000	35,000	35,000	40,800	40,800	186,600
359,208	260,000	260,000	260,000	260,000	1,399,208
455,008	355,800	355,800	355,800	355,800	1,878,208

ITEM #	PROJ	FIRE RESCUE
1	16090	FD - Brush truck replacement
2	16091	FD - Kubota ATV replacement
3	16092	FD - Staff vehicle replacement

FUNDING					
FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL 5 YR FUNDING
8,400	8,400	8,400	8,400	8,400	33,600
3,500	3,500	1,550	1,550	1,550	8,150
53,500	53,500	42,500	42,500	42,500	181,000



Five Year Capital Funding Plan

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		
Fire Rescue Total		

LEASE	LEASE	LEASE	LEASE	LEASE	-
7,300	7,300	7,300	7,300	7,300	29,200
77,000	77,000	77,000	77,000	77,000	416,000
27,000	27,000	27,000	27,000	27,000	108,000
176,700	176,700	163,750	163,750	163,750	667,950
631,708	532,500	519,550	519,550	519,550	2,546,158

* Engine # 2 leased @ approximated \$70k annually starting in FY23 which is funded by the \$70k CIP annual funding shown.

** Engine # 3 leased @ approximated \$70k annually which is funded by available balance in project 16095



Five Year Capital Funding Plan

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

FUNDING					
FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL 5 YR FUNDING
1,700	1,700	1,700	1,700	1,700	6,800
1,700	1,700	1,700	1,700	1,700	6,800



Five Year Capital Funding Plan

ITEM #	PROJ	PARKS & RECREATION INFRASTRUCTURE & OTHER
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

ITEM #	PROJ	PARKS & RECREATION
1	16113	REC-Vehicle Replacement-15 Passenger Van
2	16114	REC-Vehicle Replacement-Staff vehicles
3	17050	REC - Mowers
4	19015	REC - Golf Cart
5	17051	REC- Ground Master
		Parks & Recreation Vehicle Total
		Parks & Recreation Total

FUNDING					
FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL 5 YR FUNDING
4,000	4,000	4,000	4,000	4,000	20,000
4,000	4,000	4,000	4,000	4,000	20,000
1,000	1,000	1,000	1,000	1,000	5,000
8,000	8,000	8,000	8,000	8,000	40,000
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

FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL 5 YR FUNDING
2,800	2,800	2,800	2,800	2,800	14,000
3,500	3,500	3,500	3,500	3,500	17,500
2,400	2,400	2,400	2,400	2,400	12,000
1,000	1,000	1,000	1,000	1,000	5,000
10,000	10,000	10,000	10,000	10,000	50,000
19,700	19,700	19,700	19,700	19,700	98,500
55,340	55,340	55,340	55,340	55,340	276,700



Five Year Capital Funding Plan

ITEM #	PROJ	POLICE DEPARTMENT INFRASTRUCTURE & OTHER
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)
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
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)
Automated External Defibrillator		
15	16043	PD - AED
IT (Hardward & 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
Officer Safety Equipment		
22	16063	PD - Night Vision
23	16064	PD - Firearms Refurbishment Program
24	16066	PD - Taser Replacement Program

FUNDING					
FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL 5 YR FUNDING
500	500	500	500	500	2,500
5,500	5,500	5,500	5,500	5,500	27,500
3,400	3,400	3,400	3,400	3,400	17,000
500	500	500	500	500	2,500
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
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
8,100	8,100	8,100	8,100	8,100	40,500
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
2,800	2,800	2,800	2,800	1,000	12,200
2,000	2,000	2,000	2,000	2,000	10,000
8,000	8,000	8,000	8,000	8,000	40,000



Five Year Capital Funding Plan

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)
Livescan Fingerprint Scanner		
29	16060	PD - Live Scan Finger Print System
Vehicle Enhancements		
30	16069	PD - Vehicle Video System
31	16039	PD - Thermal Image Unit for Boat
32	16071	PD - Thermal Image Unit (Vehicle)
Police Dept Infrastructure & Other Total		

* 2,000	2,000	2,000	2,000	2,000	10,000
1,200	1,200	1,200	1,200	1,200	6,000
1,000	1,000	500	500	500	3,500
1,500	1,500	1,500	1,500	1,500	7,500
3,400	1,000	1,000	1,000	1,000	7,400
15,000	15,000	15,000	15,000	10,000	70,000
2,000	2,000	2,000	2,000	2,000	10,000
3,200	3,200	3,200	3,200	3,200	16,000
162,020	159,620	159,120	159,120	152,320	792,200

ITEM #	PROJ	POLICE VEHICLES
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 Vehicle Total		
Police Department Total		

FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL 5 YR FUNDING
291,600	291,600	291,600	291,600	291,600	1,458,000
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
8,300	10,700	10,700	10,700	10,700	51,100
25,000	25,000	25,000	25,000	25,000	125,000
359,800	362,200	362,200	362,200	362,200	1,808,600
521,820	521,820	521,320	521,320	514,520	2,600,800



Five Year Capital Funding Plan

ITEM #	PROJ	CODE DIVISION INFRASTRUCTURE & OTHER
1	21014	CODE - Equipment

FUNDING					
FY2022	FY2023	FY2024	FY2026	FY2026	TOTAL 5 YR FUNDING
4,000	4,000	4,000	4,000	4,000	20,000

ITEM #	PROJ	CODE DIVISION VEHICLES
1	16106	Vehicles

FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL 5 YR FUNDING
10,700	10,700	10,700	10,700	10,700	42,800

Code Division Total		
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14,700	14,700	14,700	14,700	14,700	62,800
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Five Year Capital Funding Plan

ITEM #	PROJ	BUILDING SERVICES VEHICLES
1	16106	Vehicles
		Building Service Fund Total

FUNDING					
FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL 5 YR FUNDING
22,500	22,500	22,500	22,500	25,000	115,000
22,500	22,500	22,500	22,500	25,000	115,000



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
300 CAPITAL PROJECTS FUNDS								
0000 UNDEFINED								
Department Total		(10,509,590)	(4,563,205)	(6,731,443)	(7,040,644)	0	(7,132,820)	0.0%
3200 RACQUET CENTER INCOME								
Department Total		0	0	(5,450)	0	0	0	0.0%
5160 INFORMATION TECHNOLOGY								
Department Total		145,717	80,798	56,230	26,328	0	180,940	0.0%
5190 GENERAL GOVERNMENT								
Department Total		32,151	19,506	32,155	8,544	0	378,225	0.0%
5210 POLICE								
Department Total		668,523	230,431	218,651	695,879	0	623,820	0.0%
5220 FIRE & RESCUE								
Department Total		3,006,591	2,527,701	711,685	568,305	0	631,708	0.0%
5240 BUILDING SERVICES								
Department Total		0	111,703	30,972	4,969	0	38,900	0.0%
5290 CODE COMPLIANCE								
Department Total		0	0	2,200	26,405	0	14,700	0.0%
5410 STREETS & DRAINAGE								
Department Total		3,578,859	2,271,132	3,724,180	5,113,009	0	5,170,880	0.0%
5720 PARKS & RECREATION								
Department Total		331,873	218,568	276,438	163,488	0	93,647	0.0%
5810 TRANSFERS OUT								
Department Total		35,278	0	168,223	0	0	0	0.0%
Grand Total		(2,710,597)	896,633	(1,516,159)	(433,717)	0	0	0.0%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
301 ASSET REPLACEMENT								
0000 UNDEFINED								
Department Total		(49,689)	(197,493)	(22,553)	(389)	(110,783)	(178,507)	61.1%
Department Total		455,196	0	25,390	103,218	110,783	178,507	61.1%
Grand Total		405,507	(197,493)	2,837	102,829	0	0	0.0%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
303 GOVMT IMPACT FEES FUND								
0000 UNDEFINED								
Department Total		0	0	0	0	0	(102,000)	0.0%
5810 TRANSFERS OUT								
Department Total		0	0	0	0	0	102,000	0.0%
Grand Total		0	0	0	0	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 2021-22

Beginning Unassigned Fund Balance - as of Sept. 30, 2020	\$	6,224,159
Projected Revenues FY 2020-21	\$	4,000,000
Projected Expenditures FY 2020-21	\$	6,641,921
Estimated Net Increase/(Decrease) in Fund Balance	\$	(2,641,921)
Expected Unassigned Fund Balance as of Sept. 30, 2021	\$	3,582,239
Add Fiscal Year 2021-22 Budgeted Revenues		
Taxes	3,900,000	
Fines & Other Revenue	-	
Transfers In	-	\$ 3,900,000
TOTAL AVAILABLE RESOURCES	\$	7,482,239
Contingency	1,900,000	
Transfer Out to CIP	2,000,000	
Less Fiscal Year 2021-22 Budgeted Expenditures	\$	3,900,000
BUDGETED CASH FLOW	\$	-
Projected Fund Balance as of September 30, 2022	\$	3,582,239

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.



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
302 ONE-CENT SALES TAX FUND								
0000 UNDEFINED								
	Department Total	0	(2,646,956)	(4,069,049)	(4,268,594)	0	(3,900,000)	0.0%
5190 GENERAL GOVERNMENT								
	Department Total	0	0	0	0	0	1,900,000	0.0%
5720 PARKS & RECREATION								
	Department Total	0	0	369,982	11,317,872	0	0	0.0%
5810 TRANSFERS OUT								
	Department Total	0	0	0	87,613	0	2,000,000	0.0%
	Grand Total	0	(2,646,956)	(3,699,067)	7,136,891	0	0	0.0%

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

	2019	2020	2021	2022	2023	2024	2025	2026
Balance Brought Forward		2,052,006	5,952,832	1,135,403	2,574,403	3,513,403	3,702,403	1,391,403
Revenue	2,646,956	3,900,826	4,000,000	3,900,000	3,900,000	2,850,000		
Transfers in from the General Fund***			3,000,000					
Transfers in from CIP Fund		168,223						
Parks Grants			250,000					
Veterans Park Note			5,000,000					
Total Sources of Funds	2,646,956	6,121,055	18,202,832	5,035,403	6,474,403	6,363,403	3,702,403	1,391,403
Olde Marco Parking								
Fire Station 50 CMR***			3,396,185 *					
Veterans Park	594,950	168,223	11,015,244					
Veterans Park Note (P&I @2.10%***)				311,000	311,000	311,000	311,000	311,000
Durnford Way			656,000					
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	
Total Uses of Funds	594,950	168,223	17,067,429	2,461,000	2,961,000	2,661,000	2,311,000	311,000
Balance	2,052,006	5,952,832	1,135,403	2,574,403	3,513,403	3,702,403	1,391,403	1,080,403

Numbers in blue denote actuals.

*Amounts were transferred out to the CIP Fund.

**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.

***The General Fund has pledged specific revenue streams to cover the debt service for the VCP Project. In addition, the Old Marco Parking project has been removed.

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DEBT SERVICE

At the end of fiscal year 2021 the City's outstanding notes from direct borrowings and direct placements related to governmental activities are \$17,140,191 and contain a provision that in an event of default, outstanding amounts become immediately due if the City is unable to make payment. The City's outstanding notes from direct borrowings related to business-type activities of \$47,470,000 are secured with pledged revenues from the Water & Wastewater Utility System. The outstanding notes from direct borrowings related to business-type activities of \$99,122,781 contain (1) a provision that in an event of default, the timing of repayment of outstanding amounts become immediately due if pledged revenues during the year are less than 120 percent of debt service coverage due in the following year and (2) a provision that if the City is unable to make payment, outstanding amounts are due immediately. The City's outstanding notes from direct borrowings related to business-type activities of \$99,119,177 contain a subjective acceleration clause that allows the lender to accelerate payment of the entire principal amount to become immediately due if the lender determines that a material adverse change occurs.

Governmental Activities

On June 17, 2014, the City issued a capital improvement note for the costs associated with the replacement of the Smokehouse Bay Bridge. The original amount of the capital improvement bond was \$6,045,000.00 and secured by pledged revenues, which consist of non-ad valorem revenues budgeted, appropriated and deposited. The interest rate on the note is fixed at 2.46 percent over 15 years. Annual debt service requirements to maturity for the bond are as follows:

<u>Fiscal Year</u>		<u>Principal</u>	<u>Interest</u>
2022	\$	390,000	90,774
2023		400,000	81,057
2024		410,000	71,094
2025		420,000	60,885
2026-2030		<u>2,265,000</u>	<u>142,127</u>
Total	\$	<u>3,885,000</u>	<u>445,937</u>

On August 31, 2021, the City issued public improvement bonds for the costs associated with the replacement of Fire Station 50 and the development of Veteran's Community Park. The original amount of the capital improvement bond was for \$8,000,000 and \$5,000,000 respectively and secured by pledged revenues, which consist of non-ad valorem revenues budgeted, appropriated and deposited. The interest rate on the bonds vary between 2.15% and 5% over 20 years. Annual debt service requirements to maturity for the bonds are as follows:

Capital Improvement Bond - 2021 Veteran's Community Park

<u>Fiscal Year</u>		<u>Principal</u>	<u>Interest</u>
2022	\$	-	77,257
2023		150,000	144,189
2024		160,000	136,439

2025	170,000	128,189
2026-2030	975,000	503,894
2031-2035	1,195,000	283,094
2036-2042	<u>1,930,000</u>	<u>143,666</u>
Total	\$ <u>4,580,000</u>	<u>1,416,727</u>

Capital Improvement Bond - 2021 Fire Station 50

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ -	123,534
2023	240,000	230,555
2024	255,000	218,180
2025	270,000	205,055
2026-2030	1,555,000	806,875
2031-2035	1,915,000	453,575
2036-2042	<u>3,095,000</u>	<u>230,408</u>
Total	\$ <u>7,330,000</u>	<u>2,268,182</u>

Water and Sewer

On December 5, 2006, the City issued revenue bonds for business-type activities to pay the costs of constructing certain additions, extensions, supplements and replacements to the City's water and wastewater utility system. The original amount of the revenue bonds was \$5,500,000, secured by a senior lien pledge on net revenues of the water and sewer fund. The bonds are issued as 15-year serial bonds with varying amounts of principal maturing each year from \$385,441 to \$446,412. The interest rate on bonds is fixed at 3.74%. Annual debt service requirements to maturity for the revenue bonds are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 414,804	50,039
2023	430,318	30,547
2024	<u>446,412</u>	<u>10,325</u>
Total	\$ <u>1,291,534</u>	<u>90,911</u>

On November 1, 2016, the City issued series 2016 in the amount of \$38,520,000 million to partially refund the City's utility system revenue bonds, series 2010A. Interest rates on the bonds vary from 3.00% to 5.00% over 20 years. The new bonds were issued on parity with City's Utility Revenue Bond, Series 2006, the Tax-Exempt Utility System Improvement and Refunding Revenue Bonds, Series 2010A, not refunded with proceeds of the Series 2016 Bonds. The original amount of the revenue bonds was \$38,520,000 with a premium of \$4,621,931. The bonds are secured and payable solely from the net revenues of the water and sewer system. Annual debt service requirements for the revenue bonds are as follows:

<u>Fiscal Year</u>		<u>Principal</u>	<u>Interest</u>
2022	\$	1,330,000	1,599,919
2023		1,400,000	1,531,669
2024		1,465,000	1,460,044
2025		1,385,000	1,388,794
2026-2030		8,000,000	5,809,594
2031-2035		10,090,000	3,741,769
2036-2040		12,135,000	1,658,909
2041		<u>2,715,000</u>	<u>44,119</u>
Total	\$	<u>38,520,000</u>	<u>17,234,816</u>

On May 15, 2011, the City received funding under the State of Florida Department of Environmental Protection Revolving Loan Program in the amount of \$5,000,000 to fund the construction of a high service pump station, a 4 MG water tank, and an operations building all associated with drinking water. In 2012, an additional \$309,320 was received. Funds are secured by utility system revenues and impact fees. Pledged revenue is a junior lien pledge of system revenue. The interest rate is fixed at 2.66% on the original loan and 2.81% on the additional loan amount. Annual debt service requirements for the state revolving funding to maturity are as follows:

<u>Fiscal Year</u>		<u>Principal</u>	<u>Interest</u>
2022	\$	268,679	79,247
2023		275,898	72,028
2024		283,310	64,616
2025		290,922	57,004
2026-2030		1,576,135	163,495
2031		<u>341,084</u>	<u>6,843</u>
Total	\$	<u>3,036,028</u>	<u>443,233</u>

On November 6, 2003, the City issued revenue bonds for business-type activities for: (1) the acquisition of certain water production, transmission, wastewater treatment and disposal facilities, and (2) the improvement of certain assets within these facilities. The original amount of the revenue bonds was \$101,115,000, in addition to a premium paid on the bonds in the amount of \$1,221,130. The bonds are secured by pledged revenues which consist of a senior lien pledge on net revenues of the water and sewer fund and any water and sewer capital facility fees. The City has refunded the remaining balance of this issue through the utility system refunding revenue bonds 2011 Series and 2013 Series.

On August 23, 2011, the City issued series 2011 in the amount of \$26,253,513 million to partially refund the City's utility system revenue bonds, series 2003. The fixed interest rate of Series 2011 is 2.769% over 10 years. The original amount of the revenue bonds was \$26,253,513 with a discount of \$2,996,740. The

bonds are secured and payable solely from the net revenues of the water and sewer system. Annual debt service requirements to maturity for the revenue bonds are as follows:

<u>Fiscal Year</u>		<u>Principal</u>	<u>Interest</u>
2022	\$	3,589,524	60,401
Total	\$	<u>3,589,524</u>	<u>60,401</u>

On October 1, 2013, the City issued Series 2013 in the amount of \$61,995,000 million to refund the remainder of the city's utility system revenue bond, Series 2003 and Series 2008. The average interest rate of Series 2013 is 5.0% over 20 years. The new bonds were issued on parity with the utility system revenue bonds series 2006, utility system improvement and refunding revenue bonds series 2010A, utility system refunding revenue bonds series 2010B, and utility system refunding revenue bonds series 2011. The original amount of the revenue bonds was \$61,995,000 with a premium of \$2,956,496. The bonds are secured and payable solely from the net revenues of the water and sewer system.

<u>Fiscal Year</u>		<u>Principal</u>	<u>Interest</u>
2022		440,000	434,300
2023		4,150,000	321,750
2024		<u>4,360,000</u>	<u>109,000</u>
Total	\$	<u>8,950,000</u>	<u>865,050</u>

On March 27, 2020, the City issued Series 2020 in the amount of \$59,180,000 million to refund the remainder of the city's utility system revenue bond, Series 2013. The average interest rate of Series 2020 is 1.88% over 13 years. Annual debt service requirements to maturity for the revenue bonds are as follows:

<u>Fiscal Year</u>		<u>Principal</u>	<u>Interest</u>
2022	\$	1,005,000	1,096,893
2023		1,025,000	1,077,831
2024		1,040,000	1,058,441
2025		5,630,000	995,810
2026-2030		27,145,000	3,434,627
2031-2034		<u>23,065,000</u>	<u>876,322</u>
Total	\$	<u>58,910,000</u>	<u>8,539,923</u>

Sewer Assessments

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.

On March 7, 2008, the City issued special assessment revenue bonds to pay the costs of the subordinate wastewater improvement project for the Tigertail District in the amount of \$2,321,886 and is secured by capacity and construction assessments on individual properties within the District. The bonds have varying amounts of principal maturing each year ranging from \$101,833 to \$164,258. The interest rate on the bonds is fixed at 4.01%. Annual debt service requirements for the revenue bonds are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 129,327	39,002
2023	134,585	33,638
2024	140,057	28,125
2025	145,682	22,248
2026-2028	473,775	29,485
Total	\$ <u>1,023,426</u>	<u>152,498</u>

On March 7, 2008, the City issued special assessment revenue bonds to pay the costs of the wastewater improvement project for the South Barfield District. The original amount of the revenue bonds was \$732,378 and is secured by capacity and construction assessments on individual properties within the District. The bonds have varying amounts of principal maturing each year ranging from \$32,121 to \$51,811. The interest rate on the bonds is fixed at 4.01%. Annual debt service requirements for the revenue bonds to maturity are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 40,793	12,302
2023	42,451	10,610
2024	44,177	8,871
2025	45,952	7,018
2026-2028	149,440	9,300
Total	\$ <u>322,813</u>	<u>48,101</u>

The City received additional funding under the State of Florida Department of Environmental Protection Revolving Loan Program in 2007 through 2013. Funds are utilized for neighborhood construction of the Septic Tank Replacement Program and are secured by assessments against individual properties, with a

back-up covenant to budget and appropriate additional funds as necessary. Interest rates range from 2.6% to 3.8%. Annual debt service requirements for the state revolving funding are as follows:

<u>Fiscal Year</u>		<u>Principal</u>	<u>Interest</u>
2022	\$	2,291,752	702,465
2023		2,360,855	632,906
2024		2,432,539	561,223
2025		2,506,413	487,348
2026-2030		11,790,091	1,280,322
2031-2033		2,663,020	93,338
Total	\$	<u>24,044,670</u>	<u>3,757,602</u>

On July 21, 2009, the City issued special assessment revenue bonds to pay the costs of the subordinate wastewater improvement project for the North Marco District. The original amount of the revenue bonds is \$840,000 and is secured by capacity assessments on individual properties within the District. The bonds have varying amounts of principal maturing each year ranging from \$32,142 to \$65,376. The interest rate on the bonds is fixed at 5.54%. Annual debt service requirements to maturity for the revenue bonds are as follows:

<u>Fiscal Year</u>		<u>Principal</u>	<u>Interest</u>
2022	\$	44,604	23,212
2023		47,109	20,637
2024		49,755	17,963
2025		52,505	15,046
2026-2029		241,402	28,109
Total	\$	<u>435,375</u>	<u>104,967</u>

On July 21, 2009, the City issued special assessment revenue bonds to pay the costs of the wastewater improvement project for the North Barfield District. The original amount of the revenue bonds is \$1,775,000 and is secured by capacity assessments on individual properties within the District. The bonds have varying amounts of principal maturing each year ranging from \$67,920 to \$138,147. The interest rate on the bonds is fixed at 5.54%. Annual debt service requirements for the revenue bonds are as follows:

<u>Fiscal Year</u>		<u>Principal</u>	<u>Interest</u>
2022	\$	94,252	49,050
2023		99,546	43,608
2024		105,138	37,956
2025		110,948	31,793
2026-2029		510,102	59,398

Total \$ 919,986 221,805

On July 21, 2009, the City issued special assessment revenue bonds for business-type activities to pay the costs of the subordinate wastewater improvement project for the West Winterberry District. The original amount of the revenue bonds was not to exceed \$2,450,000 and is secured by capacity assessments on individual properties within the District. The bonds have varying amounts of principal maturing each year ranging from \$93,748 to \$190,681. The interest rate on the bonds is fixed at 5.54%. Annual debt service requirements for the revenue bonds are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 130,094	67,702
2023	137,402	60,192
2024	145,120	52,391
2025	153,139	43,885
2026-2029	<u>704,085</u>	<u>81,986</u>
 Total	 \$ <u>1,269,840</u>	 <u>306,156</u>

On July, 21, 2009, the City issued taxable special assessment revenue bonds to pay the costs of the wastewater improvement project for the Old Marco District. The original amount of the revenue bonds is \$260,000 and is secured by capacity and construction assessments on individual properties within the District. The bonds have varying amounts of principal maturing each year ranging from \$8,646 to \$23,693. The interest rate on the bonds is fixed at 7.96%. Annual debt service requirements for the revenue bonds are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 13,766	11,294
2023	14,877	10,138
2024	16,078	8,912
2025	17,353	7,541
2026-2029	<u>84,689</u>	<u>14,365</u>
 Total	 \$ <u>146,763</u>	 <u>52,250</u>

On March 2, 2010, the City issued special assessment revenue bonds for business-type activities to pay the costs of the subordinate wastewater improvement project for the Lamplighter District. The original amount of the revenue bonds was not to exceed \$1,400,000 and is secured by capacity assessments on individual properties within the District. The bonds have varying amounts of principal maturing each year ranging from \$57,755 to \$110,772. The interest rate on the bonds is fixed at 5.07%. Annual debt service requirements for the revenue bonds are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 78,004	36,489
2023	82,014	32,376
2024	86,230	28,124
2025	90,592	23,510
2026-2029	<u>411,681</u>	<u>43,750</u>
Total	\$ <u>748,521</u>	<u>164,249</u>

On March 2, 2010, the City issued special assessment revenue bonds for business-type activities to pay the costs of the subordinate wastewater improvement project for the Sheffield District. The original amount of the revenue bonds was not to exceed \$1,850,000 and is secured by capacity assessments on individual properties within the District. The bonds have varying amounts of principal maturing each year ranging from \$76,319 to \$146,377. The interest rate on the bonds is fixed at 5.07%. Annual debt service requirements for the revenue bonds are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 103,077	48,217
2023	108,376	42,783
2024	113,947	37,164
2025	119,711	31,066
2026-2029	<u>544,006</u>	<u>57,813</u>
Total	\$ <u>989,117</u>	<u>217,043</u>

On March 1, 2012, the City issued special assessment revenue bonds for business- type activities for the Mackle Park District. The revenue bonds are for \$1,550,000 and are secured by capacity assessments on individual properties within the District. The bonds have varying amounts of principal maturing each year ranging from \$66,917 to \$232,372. The interest rate on the bonds is fixed at 4.17%. Annual debt service requirements for the revenue bonds are as follows:

On March 1, 2012, the City issued special assessment revenue bonds for business- type activities for the Kendall District. The revenue bonds are for \$1,450,000 and are secured by capacity assessments on

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 85,505	36,215
2023	89,071	32,575
2024	92,785	28,783
2025	96,654	24,833
2026-2030	<u>547,194</u>	<u>58,909</u>
Total	\$ <u>911,209</u>	<u>181,315</u>

individual properties within the District. The bonds have varying amounts of principal maturing each

year ranging from \$62,600 to \$217,379. The interest rate on the bonds is fixed at 4.17%. Annual debt service requirements for the revenue bonds are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 79,989	33,878
2023	83,324	30,473
2024	86,799	26,926
2025	90,418	23,231
2026-2030	<u>511,890</u>	<u>55,105</u>
Total	\$ <u>852,420</u>	<u>169,613</u>

On August 1, 2013, the City issued special assessment revenue bonds for business-type activities for the Gulfport District. The revenue bonds are for \$1,430,000 and are secured by capacity assessments on individual properties within the District. The bonds have varying amounts of principal maturing each year ranging from \$75,000 to \$115,000. The interest rate on the bonds is fixed at 3.6%. Annual debt service requirements for the revenue bonds are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 90,000	27,720
2023	95,000	24,390
2024	95,000	20,970
2025	100,000	17,460
2026-2029	<u>435,000</u>	<u>31,950</u>
Total	\$ <u>815,000</u>	<u>122,490</u>

On August 1, 2013, the City issued special assessment revenue bonds for business-type activities for the East Winterberry North District. The revenue bonds are for \$395,000 and are secured by capacity assessments on individual properties within the District. The bonds have varying amounts of principal maturing each year ranging from \$20,000 to \$35,000. The interest rate on the bonds is fixed at 3.6%. Annual debt service requirements for the revenue bonds are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 25,000	7,830
2023	25,000	6,930
2024	25,000	6,030
2025	30,000	5,040
2026-2029	<u>125,000</u>	<u>9,270</u>
Total	\$ <u>230,000</u>	<u>35,100</u>



City of Marco Island

CONSOLIDATED DEBT SUMMARY

DEBT FUNDS REVENUES

Transfer In from General Fund	1,004,865
Transfer In from Water & Sewer Fund	62,501
Total General Debt Revenue	1,067,366
Utility Rate Base	10,370,579
S.A.D. Reserves	4,357,177
Total Water & Sewer Debt Revenue	14,727,756
TOTAL DEBT REVENUES	15,795,122

DEBT FUNDS EXPENDITURES

General Debt	
2015 SunTrust Bank Note - Smokehouse Bay Bridge	482,775
2021 Bond - Veterans Park	77,257
2021 Bond - Station 50	200,792
2018 Lease - Public Works Vac Truck	70,557
2019 Lease - FD Ladder Truck	101,587
2019 Lease - FD Engine	66,798
2021 Lease - PW Street Sweeper	67,600
Sub - Total	1,067,366
Water & Sewer Debt	
2006 Series, Utility Revenue Note	464,755
2011 SRF Drinking Water	345,237
2011 Utility Revenue (Partial Refunding) Loan	3,649,925
2013 Series Rev Bonds	874,300
2016 Series, Utility System Refunding Revenue Bonds	2,929,919
2020 Series Refunding - portion of 2013 Rev Bonds	2,106,443
Various S.A.D. Debt	4,357,177
Sub - Total	14,727,756
TOTAL DEBT EXPENDITURES	15,795,122

DEBT DETAIL

Fund #	Debt Description	Debt Purpose	Original Amount	FY 2021-22 Principal	FY 2021-22 Interest	FY2021-22 Payments
GOVERNMENTAL DEBTS						
201	2014 Cap Improvement Rev Note 2021 Public Improvement Rev Bond 2021 Public Improvement Rev Bond	GO - Smokehouse Bay Bridge Fire Station 50 Veterans Community Park	6,045,000 7,330,000 4,580,000	390,000 - -	90,774 123,534 77,257	480,774 123,534 77,257
202	FD Aerial FD Pumper PW Vac All Truck PW Street Sweeper	FD Equipment Fire Dept Equipment Lease / Purchase of Vac All Truck Lease / Purchase of Street Sweeper (TBD budgeted \$67,000 for lease pmts)	988,478 576,641 325,471 363,232	69,874 47,815 67,993 60,379	31,711 18,982 2,564 2,089	101,585 66,797 70,556 62,467
PROPRIETARY FUNDS DEBTS - (ENTERPRISE FUNDS)						
420	2006 Utility Sys Rev Bond 2011 Drinking Water 2011 Refunding 2013 Utility Sys Refunding Rev Bond 2016 Utility Sys Refunding Rev Bond 2020 Taxable Utility Sys Ref Rev Bond	Water & Wastewater Capital Projects Water Improvements Refinancing Refunding Series 2003 and 2008 Water & Wastewater Capital Projects Partial Refunding Series 2013 and 2010A	5,500,000 4,947,264 26,253,513 61,995,000 38,520,000 59,180,000	414,804 268,680 3,589,524 440,000 1,330,000 1,005,000	50,039 79,246 60,401 434,300 1,599,919 1,096,893	464,844 347,926 3,649,925 874,300 2,929,919 2,101,893
ASSESSMENT DISTRICTS						
440	Tigertail 2008 Assessment Note	Sewer treatment plant capacity upgrades to accommodate addition of Tigertail SAD	2,321,886	129,328	41,611	170,939
441	S Barfield 2008 Assessment Note	Sewer treatment plant capacity upgrades to accommodate addition of S Barfield SAD	732,378	40,794	13,126	53,920
442	Kendall Capacity Loan Series 2011 STRP Kendall SAD, 2011	Sewer treatment plant capacity upgrades to accommodate addition of Kendall SAD SRF Loan for construction of Kendall SAD	1,450,000 4,100,000	79,989 207,815	35,546 80,068	115,535 287,883
443	N Marco 2009 Assessment Note STRP N Marco SAD, Ph 1, 2009 STRP N Marco SAD, Ph 2, 2009	Sewer treatment plant capacity upgrades to accommodate addition of N Marco SAD SRF Loan for construction of N Marco SRF Loan for construction of N Marco	840,000 2,008,177 1,867,146	44,604 112,157 58,495	24,455 27,300 20,778	69,059 139,457 79,273
444	N Barfield 2009 Assessment Note STRP N Barfield SAD, Ph 1, 2009 STRP N Barfield SAD, Ph 2, 2009	Sewer treatment plant capacity upgrades to accommodate addition of N Barfield SAD SRF Loan for construction of N Barfield SRF Loan for construction of N Barfield	1,775,000 3,691,457 916,348	94,253 205,663 50,365	51,676 48,286 17,197	145,929 253,949 67,562
445	STRP W Winterberry SAD, Ph 1, 2009 STRP W Winterberry SAD, Ph 2, 2009 W Winterberry 2009 Assessment Note	SRF Loan for construction of W Wntrbry SRF Loan for construction of W Wntrbry Sewer treatment plant capacity upgrades to accommodate addition of W Wntrbry	4,414,842 1,324,003 2,450,000	245,779 72,577 130,095	57,072 24,320 71,326	302,851 96,897 201,421
446	Old Marco 2009 Assessment Note	Sewer treatment plant capacity upgrades to accommodate addition of Old Marco SAD	260,000	13,767	11,845	25,612
448	Lamplighter 2010 Assessment Note STRP Lamplighter SAD, 2010	Sewer treatment plant capacity upgrades to accommodate addition of Lamplighter SRF Loan for construction of Lamplighter	1,400,000 2,803,800	78,005 147,033	38,478 43,112	116,483 190,145
449	Sheffield 2010 Assessment Note STRP Sheffield SAD, 2010	Sewer treatment plant capacity upgrades to accommodate addition of Sheffield SAD SRF Loan for construction of Sheffield	1,850,000 5,545,700	103,078 292,389	50,845 87,963	153,923 380,352
450	Mackle Park Capacity Loan Series 2012 STRP Mackle Park SAD, 2011	Sewer treatment plant capacity upgrades to accommodate addition of Mackle Park SRF Loan for construction of Mackle Park	1,550,000 3,876,000	192,990 85,506	67,600 37,998	260,590 123,504
451	Gulfport 2013 Assessment Note STRP Gulfport SAD, 2012	Loan for construction of Gulfport SAD SRF Loan for construction of Gulfport	1,430,000 3,198,360	24,128 90,000	8,022 29,340	32,150 119,340
452	E Winterberry N 2013 Assessment Note STRP E Winterberry N SAD, 2012	Loan for construction of E Wntrbry N SAD SRF Loan for construction of E Wntrbry N	395,000 1,253,763	33,965 25,000	11,011 8,280	44,976 33,280
453	STRP E Winterberry S SAD, 2012	SRF Loan for construction of E Wntrbry S	2,322,740	87,496	28,365	115,861
454	STRP Goldenrod SAD, 2012	SRF Loan for construction of Goldenrod	3,776,674	168,079	63,118	231,197
455	STRP Copperfield SAD, 2012	SRF Loan for construction of Copperfield	2,191,535	103,684	38,936	142,620
456	STRP Estates SAD, 2012	SRF Loan for construction of Estates	9,322,785	289,143	113,325	402,468
Grand Total			569,052,803	10,975,425	4,870,333	15,845,758



City of Marco Island

GENERAL DEBT SERVICE FUND SUMMARY

Debt Service Fund Revenues:

Transfer from General Fund	1,004,865
Transfer from Water & Sewer Fund	62,501
Use of Unassigned Fund Balance	-

TOTAL REVENUES	\$ 1,067,366
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Debt Service Expenditures:

FUND 201

2015 SunTrust Bank Note - Smokhouse Bay Bridge

Principal	390,000	
Interest	90,775	
Expenses	2,000	482,775

2021 Series Veterans Park Bond

Principal	-	
Interest	77,257	77,257

2021 Series Station 50 Bond

Principal	-	
Interest	200,792	200,792

FUND 202

2018 PNC Lease - Public Works Vacuum Truck

Principal	67,993	
Interest	2,564	70,557

2019 PNC Lease - FD Ladder Truck

Principal	69,875	
Interest	31,712	101,587

2019 PNC Lease - FD Engine Truck

Principal	47,815	
Interest	18,983	66,798

2021 PNC Lease - Street Sweeper

Principal	64,100	
Interest	3,500	67,600

TOTAL DEBT EXPENDITURES	\$ 1,067,366
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Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
201 GO BONDS								
2010000-311000	AD VALOREM TAXES	(792,447)	(795,114)	(805,569)	0	0	0	0.0%
2010000-311200	DELINQUENT AD VALOREM TAXES	(228)	(663)	(173)	(184)	0	0	0.0%
2010000-361100	INTEREST	(5,391)	(21,863)	(4,149)	(67)	0	0	0.0%
2010000-381000	INTERFUND TRANSFERS IN	0	0	(291,358)	0	0	0	0.0%
2010000-381010	TRANSFERS IN - GENERAL FUND	(415,956)	(422,748)	(423,540)	(18,163)	(19,814)	(698,323)	3424.4 %
2010000-381030	TRANSFERS IN - WTR & SWR FD	(62,148)	(62,856)	(62,988)	(57,229)	(62,432)	(62,501)	0.1%
2010000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(400,000)	0	-100.0%
2015170-710000	PRINCIPAL	1,120,000	1,140,000	1,160,000	380,000	380,000	390,000	2.6%
2015170-720000	INTEREST	156,319	137,978	115,020	100,245	100,246	368,824	267.9%
2015170-730000	OTHER DEBT COST	81	77	73	0	2,000	2,000	0.0%
Department Total		230	(25,190)	(312,683)	404,602	0	0	0.0%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
202 CAPITAL LEASE								
2020000-361100	INTEREST	(612)	(2,428)	0	0	0	0	0.0%
2020000-381000	INTERFUND TRANSFER IN	(344,256)	(383,613)	(269,544)	(247,082)	(269,544)	0	-100.0%
2020000-381010	TRANSFERS IN - GENERAL FUND	0	0	0	0	0	(306,542)	0.0%
2025170-710000	PRINCIPAL	329,753	304,753	202,260	209,222	209,223	249,782	19.4%
2025170-720000	INTEREST	15,192	78,857	67,281	60,319	60,321	56,760	-5.9%
Department Total		77	(2,431)	(3)	22,459	0	0	0.0%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
203 SPECIAL REVENUE BONDS								
2030000-361100	INTEREST	(6,523)	(25,986)	(15,831)	0	0	0	0.0%
2030000-381000	INTERFUND TRANSFER IN	(413,304)	(408,132)	0	0	0	0	0.0%
2035170-710000	PRINCIPAL	395,000	395,000	805,000	0	0	0	0.0%
2035170-720000	INTEREST	18,307	13,133	6,496	0	0	0	0.0%
2035810-525845	TRANSFERS OUT	0	0	291,358	0	0	0	0.0%
Department Total		(6,519)	(25,985)	1,087,023	0	0	0	0.0%
Grand Total		(6,213)	(53,606)	774,337	427,061	0	0	0.0%



City of Marco Island

Water/Sewer Fund Debt Service Summary

Revenues for Debt Service:

Utility Rate Base \$ 10,370,579

TOTAL REVENUES \$ 10,370,579

Debt Service Expenditures:

DEBT SECURED BY SENIOR UTILITY RATE BASE:

2006 Series, Utility Revenue Note

Principal	414,805	
Interest	50,040	464,845

2011 Utility Revenue (Partial Refunding) Loan

Principal	3,589,524	
Interest	60,401	3,649,925

2016 Series, Utility System Refunding Revenue Bonds

Principal	1,330,000	
Interest	1,599,919	2,929,919

2020 Series Refunding - portion of 2013 Rev Bonds

Principal	1,005,000	
Interest	1,096,893	
Other Debt Cost	1,770	2,103,663

2013 Series Rev Bonds

Principal	440,000	
Interest	434,300	874,300

DEBT SECURED BY JUNIOR PLEDGE ON RATE BASE:

2011 SRF DRINKING WATER

Principal	268,680	
Interest	79,247	347,927

TOTAL DEBT SERVICE EXPENDITURES \$ 10,370,579



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.

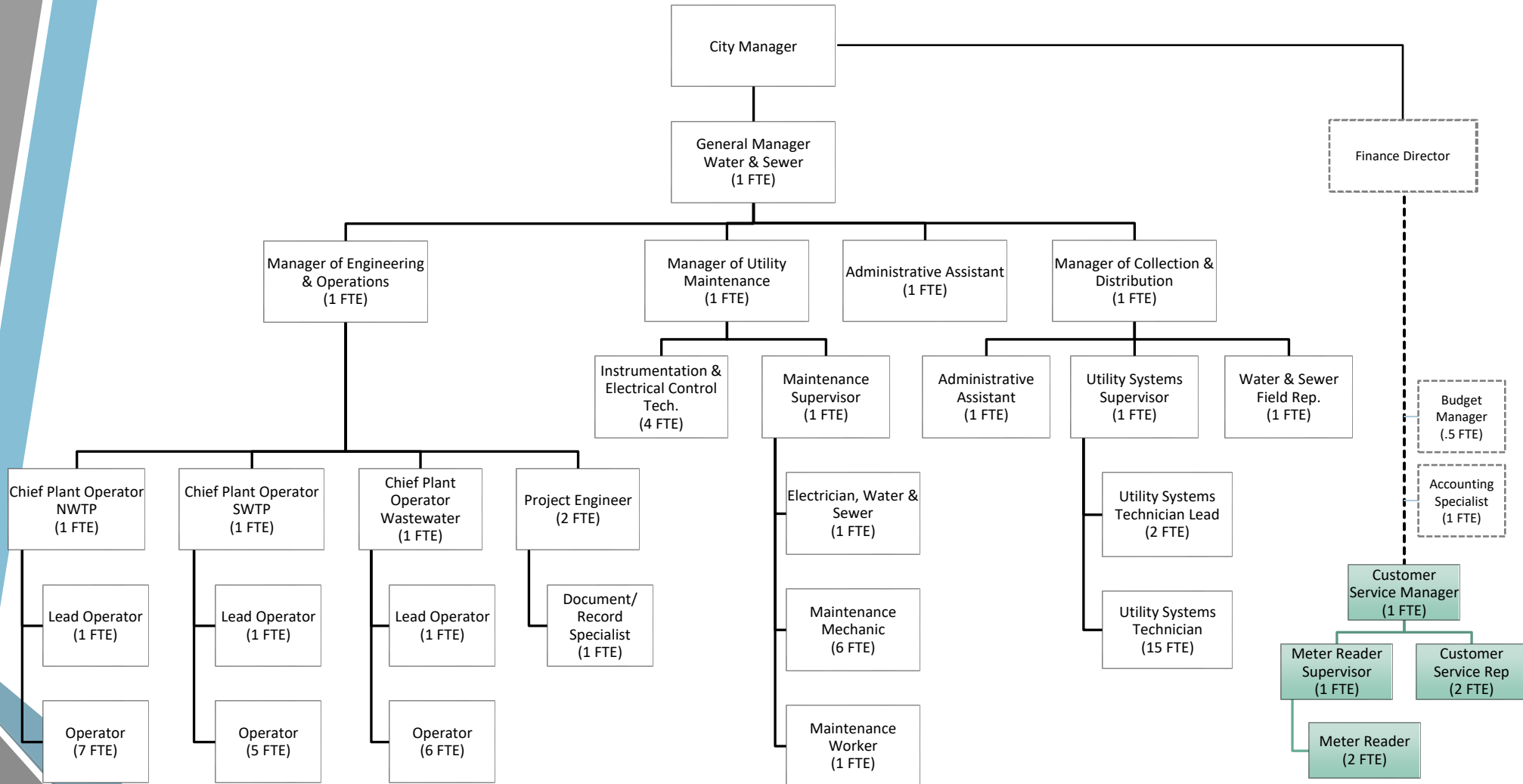
FINANCIAL SERVICES (5364)

- 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

Performance Measures

City Council Goals

- A. Financially Sound
- B. Pristine Natural Environment and Quality Water
- C. Control Growth and Development/Redevelopment
- D. Great Place to Live
- E. Excellent Municipal Services

Water Sewer

#	Objectives/KPIs	Council Goal	FY 2020 Actual	FY 2021 Target	FY 2022 Target
1	Number of utility water customers	C, E	10,255	10,699	10,931
2	Number of utility sewer customers	C, E	9,803	9,902	9,952
3	Number of average daily treatment in water (millions)	B, D, E	8.21	8.65	8.43
4	Number of average daily treatment in sewer (millions)	B, D, E	2.31	2.34	2.325

Water/Sewer Fund Summary

REVENUES:	OPERATIONS	CAPITAL & IMPACT-(Note1)	DEBT - (Note 2)	SEWER ASSESSMENT DISTRICT & DEBT	TOTAL WATER & SEWER FUND
Marco Island:					
Marco Island Water	19,000,000	-	-	-	19,000,000
Marco Island Sewer	9,500,000	-	-	-	9,500,000
Billing & Collections Fees	-				
Marco Shores:					
Marco Shores Water	-	-	-	-	-
Marco Shores Sewer	800,000	-	-	-	800,000
Billing & Collections Fees	-				
Other Revenues:					
Re-Use Water Sales	801,000	-	-	-	801,000
Other Revenues	2,486,581	-	-	-	2,486,581
Interest	140,000	-	-	-	140,000
OPERATING REVENUES	32,727,581	-	-	-	32,727,581
UTILITY SURCHARGES					
2% Utility Surcharge - STRP Reduction	-	-	-	-	-
Utility Surcharge Revenue	-	-	-	-	-
OTHER REVENUES					
Sewer Capital Assessments	-	-	-	-	-
Water Impact Fees	-	-	-	-	-
Sewer Impact Fees	-	-	-	-	-
Other Revenues	-	-	-	-	-
Use of Reserves	-	-	-	4,447,987	4,447,987
Transfers	-	6,973,600	10,370,579	-	17,344,179
CAPITAL AND OTHER REVENUES	-	6,973,600	10,370,579	4,447,987	21,792,166
TOTAL REVENUES:	\$ 32,727,581	\$ 6,973,600	\$ 10,370,579	\$ 4,447,987	\$ 54,519,747
EXPENDITURES:					
Marco Island North Water Plant	2,718,710	-	-	-	2,718,710
Marco Island South Water Plant	1,736,201	-	-	-	1,736,201
Marco Island Sewer	2,334,651	-	-	-	2,334,651
Marco Shores Sewer	-	-	-	-	-
Collection & Distribution	2,400,454	-	-	-	2,400,454
Operations Maintenance	1,593,381	-	-	-	1,593,381
Administration	3,472,287	-	-	-	3,472,287
Financial Services	948,494	-	-	-	948,494
Sewer Assessment Funds	-	-	-	90,810	-
Transfers out - Capital	6,973,600	-	-	-	6,973,600
Transfers out - Debt	10,370,579	-	-	-	10,370,579
TOTAL OPERATING EXPENDITURES:	32,548,357	-	-	90,810	32,639,167
Debt Service: Utility Revenue Bonds (Rate Base)& Impact	-	-	10,370,579	-	10,370,579
TOTAL DEBT EXPENDITURES:	-	-	10,370,579	-	10,370,579
Capital Projects	-	-	-	-	-
Renewal & Replacement & Improvement Fund	-	3,215,000	-	-	3,215,000
Capital Reserve Fund	-	3,758,600	-	-	3,758,600
Contribution to Reserves	-	-	-	-	-
Sewer Assessment Debt	116,723	-	-	4,357,177	4,473,900
Transfers out - Debt & Other	62,501	-	-	-	62,501
TOTAL OTHER EXPENDITURES:	179,224	6,973,600	-	4,357,177	11,510,001
TOTAL CAPITAL RESERVES AND OTHER	179,224	6,973,600	10,370,579	4,357,177	21,880,580
TOTAL EXPENDITURES:	\$ 32,727,581	\$ 6,973,600	\$ 10,370,579	\$ 4,447,987	\$ 54,519,747

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

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



WATER SEWER FUND (400)
FINANCIAL SUMMARY
Fiscal Year 2021-22

Beginning Unassigned Fund Balance - as of Sept. 30, 2020		\$ 1,885,387
Projected Revenues FY 2020-21		32,829,480
Projected Expenditures FY 2020-21		29,481,245
Net Increase/(Decrease) in Fund Balance		<u>3,348,234*</u>
Expected Unassigned Fund Balance as of Sept. 30, 2021		\$ 5,233,621
Add Fiscal Year 2021-22 Budgeted Revenues		
Charges for Services	32,426,500	
Fines & Other Revenue	213,000	
Transfers In	-	32,639,500
TOTAL AVAILABLE RESOURCES		\$ 37,873,121
Less Fiscal Year 2021-22 Budgeted Expenditures		
-5331 - North Plant Total	2,718,710	
-5332 - South Plant Total	1,736,201	
-5351 - Marco Island Sewer Plant Total	2,334,651	
-5352 - Marco Shores Sewer Plant Total	-	
-5361 - Collections & Distribution Total	2,400,454	
-5362 - Operation Maintenance Total	1,593,381	
-5363 - Administration Total	17,985,305	
-5364 - Financial Services Total	948,494	
-5810- Transfers Out	3,010,385	32,727,581
BUDGETED CASH FLOW		(88,081)
Projected Unassigned Fund Balance as of September 30, 2022		\$ 5,145,540

**does not include accrued costs for Compensated Absences, Depreciation, or Amortization*



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
400 WATER AND SEWER								
4000000 WATER AND SEWER BALST/REV								
4000000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(88,704)	(88,081)	-0.7%
Department Total		(2,585,524)	(4,228,952)	(2,076,066)	0	(88,704)	(88,081)	-0.7%
4001000 WATER REV MARCO ISLAND								
4001000-343300	WATER FEE	(19,381,425)	(19,820,214)	(18,910,796)	(16,864,468)	(17,500,000)	(19,000,000)	8.6%
4001000-343301	WATER FEES - IRRIGATION	0	(158,172)	(1,426,577)	(1,204,205)	(1,400,000)	(1,400,000)	0.0%
4001000-343310	WATER FEES-METER INSTALL	(13,596)	(14,671)	(14,748)	(24,995)	(12,000)	(12,000)	0.0%
4001000-343315	WATER FEE- SERVICE INSTALL	(15,284)	(19,048)	(17,956)	(33,805)	(12,000)	(12,000)	0.0%
4001000-343320	WATER FEE-CONNECTION	(2,520)	(2,012)	(29,150)	(48,370)	(2,500)	(2,500)	0.0%
4001000-343325	WATER FEE-METER CHANGE OUT	(11,082)	(11,985)	(897)	0	(10,000)	(10,000)	0.0%
4001000-343500	SEWER FEE	(9,499,775)	(9,529,458)	(9,657,404)	(8,446,648)	(9,191,000)	(9,500,000)	3.4%
4001000-343505	EFFLUENT FEES	(992,075)	(917,737)	(917,929)	(737,272)	(796,076)	(800,000)	0.5%
4001000-343510	SEWER FEE-SERVICE INSTALL	(13,200)	(22,200)	(19,521)	(32,400)	(10,000)	(10,000)	0.0%
4001000-361100	INTEREST	(140,716)	(282,246)	(194,835)	(103,264)	(140,000)	(140,000)	0.0%
4001000-364000	DISPOSITION OF FIXED ASSETS	1,534	0	0	0	0	0	0.0%
4001000-365000	SALE OF SURPLUS MATERIALS	(4,049)	(964)	(1,193)	(1,753)	(2,000)	(2,000)	0.0%
4001000-369900	OTHER MISCELLANEOUS	(183,452)	(93,856)	(72,404)	(81,087)	(50,000)	(70,000)	40.0%
Department Total		(30,255,640)	(30,872,563)	(31,263,412)	(27,578,266)	(29,125,576)	(30,958,500)	6.3%
4002000 WATER REV MARCO SHORES								
4002000-343300	WATER FEE	(527,155)	(575,738)	(681,185)	(517,326)	(485,000)	(640,000)	32.0%
4002000-343315	WATER FEE- SERVICE INSTALL	0	(172)	(172)	0	0	0	0.0%
4002000-343320	WATER FEE-CONNECTION	0	0	(60)	(465)	0	0	0.0%
4002000-343500	SEWER FEE	(832,721)	(814,862)	(744,659)	(698,741)	(815,000)	(800,000)	-1.8%
4002000-343505	EFFLUENT FEES	(290,626)	(251,433)	(192,499)	(229,062)	(190,000)	(240,000)	26.3%
4002000-369900	OTHER MISCELLANEOUS	(1,390)	30	(3,030)	(40)	(1,000)	(1,000)	0.0%
Department Total		(1,651,892)	(1,642,176)	(1,621,605)	(1,445,633)	(1,491,000)	(1,681,000)	12.7%
Grand Total		(34,493,056)	(36,743,691)	(34,961,082)	(29,023,899)	(30,705,280)	(32,727,581)	6.6%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5331 N. WATER PLANT								
4005331-501210	NON-BARGAINING UNIT WAGES	412,760	439,190	561,745	521,146	572,087	584,800	2.2%
4005331-501250	BENEFIT WAGES	111,475	117,456	0	0	0	0	0.0%
4005331-501400	OVERTIME	38,303	33,289	46,221	34,692	40,000	40,000	0.0%
4005331-512100	FICA TAXES	41,757	43,115	44,637	41,242	46,900	48,800	4.1%
4005331-512200	RETIREMENT CONTRIBUTIONS	25,916	27,828	39,345	35,070	39,225	40,025	2.0%
4005331-512300	LIFE & HEALTH	82,511	123,959	119,542	78,968	108,203	98,240	-9.2%
4005331-523100	PROFESSIONAL SERVICES	7,000	13,000	6,680	26,310	30,000	30,000	0.0%
4005331-523400	OTHER CONTRACTUAL SERVICES	341,236	382,978	188,907	79,700	103,250	114,600	11.0%
4005331-523415	SLUDGE HAULING	146,520	164,825	177,158	174,442	175,000	225,750	29.0%
4005331-524000	TRAVEL & PER DIEM	30	0	20	0	2,880	3,240	12.5%
4005331-524100	COMMUNICATIONS	13,429	13,205	13,816	5,896	8,980	6,220	-30.7%
4005331-524310	UTILITY SERVICE - ELECTRIC	219,452	220,763	225,119	227,000	240,000	240,000	0.0%
4005331-524315	UTILITY SVC ELEC-RAW WATER	162,895	176,762	184,777	190,000	199,980	206,040	3.0%
4005331-524350	UTILITY SERVICE - WASTE DISP	6,356	4,191	4,720	4,975	6,040	6,040	0.0%
4005331-524400	RENTAL & LEASES	2,428	1,779	757	597	3,600	3,600	0.0%
4005331-524600	REPAIR & MAINTENANCE	53,339	122,439	121,838	152,811	153,214	134,600	-12.1%
4005331-524605	REPAIR & MAINT - VEHICLES	6,874	4,476	4,408	3,567	6,760	6,640	-1.8%
4005331-524610	REPAIR & MAINT - FACILITIES	5,232	23,111	24,407	35,533	35,850	28,300	-21.1%
4005331-524615	REPAIR & MAINT - EQUIPMENT	108,419	0	0	0	0	0	0.0%
4005331-524915	OTHER CHGS - SAFETY	2,293	3,332	2,571	4,192	4,400	4,400	0.0%
4005331-525100	OFFICE SUPPLIES	3,496	1,540	607	1,200	2,600	2,000	-23.1%
4005331-525200	OPERATING SUPPLIES	24,826	23,327	24,895	22,745	30,950	31,150	0.6%
4005331-525205	OPER SUPPLIES - FUEL	7,914	15,454	7,733	9,964	10,000	11,660	16.6%
4005331-525220	OPERATING SUPP - UNIFORMS	2,397	2,757	2,891	2,299	3,170	3,170	0.0%
4005331-525235	OPER SUPP-CHEMICALS LIME PLT	565,189	571,261	580,458	651,616	651,872	735,660	12.9%
4005331-525240	OPER SUPP-CHEMICALS RAW WTR	22,456	48,435	85,345	68,827	69,060	108,810	57.6%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
4005331-525400	MEMBERSHIPS AND PUBLICATIONS	370	1,045	300	1,320	1,370	370	-73.0%
4005331-525500	TRAINING	2,033	2,864	2,429	1,416	4,595	4,595	0.0%
Department Total		2,416,905	2,582,380	2,471,325	2,375,527	2,549,986	2,718,710	6.6%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5332 S. WATER PLANT								
4005332-501210	NON-BARGAINING UNIT WAGES	362,904	373,684	440,058	373,814	441,401	438,100	-0.7%
4005332-501250	BENEFIT WAGES	71,529	78,645	0	0	0	0	0.0%
4005332-501400	OVERTIME	20,981	28,429	39,732	35,541	40,000	40,000	0.0%
4005332-512100	FICA TAXES	33,396	35,763	35,489	30,392	35,700	35,560	-0.4%
4005332-512200	RETIREMENT CONTRIBUTIONS	27,276	26,034	33,898	27,252	34,940	34,790	-0.4%
4005332-512300	LIFE & HEALTH	89,198	77,998	77,993	52,380	65,426	76,676	17.2%
4005332-523400	OTHER CONTRACTUAL SERVICES	35,267	18,164	18,910	22,950	38,152	46,920	23.0%
4005332-524000	TRAVEL & PER DIEM	1,124	0	25	0	2,280	2,520	10.5%
4005332-524100	COMMUNICATIONS	6,779	6,042	6,868	7,539	15,100	15,100	0.0%
4005332-524310	UTILITY SERVICE - ELECTRIC	683,366	634,943	638,391	630,000	675,000	675,000	0.0%
4005332-524350	UTILITY SERVICE - WASTE DISP	1,570	1,601	1,629	2,095	2,400	2,400	0.0%
4005332-524400	RENTAL & LEASES	0	0	0	2,000	3,100	1,400	-54.8%
4005332-524600	REPAIR & MAINTENANCE	39,656	81,293	120,183	93,072	123,000	141,000	14.6%
4005332-524605	REPAIR & MAINT - VEHICLES	291	1,960	1,559	1,851	3,030	4,340	43.2%
4005332-524610	REPAIR & MAINT - FACILITIES	12,083	14,856	8,496	13,389	23,280	34,400	47.8%
4005332-524615	REPAIR & MAINT - EQUIPMENT	64,835	0	0	0	0	0	0.0%
4005332-524915	OTHER CHGS - SAFETY	685	1,417	1,713	959	2,110	2,110	0.0%
4005332-525100	OFFICE SUPPLIES	5,300	2,247	2,159	2,463	5,430	5,430	0.0%
4005332-525200	OPERATING SUPPLIES	24,549	27,996	26,722	16,801	32,280	32,280	0.0%
4005332-525205	OPER SUPPLIES - FUEL	1,368	9,598	4,058	5,550	9,080	9,080	0.0%
4005332-525220	OPERATING SUPP - UNIFORMS	2,001	2,481	2,699	1,674	2,440	2,440	0.0%
4005332-525245	OPERATING SUPP - CHEMICALS	75,357	99,844	100,804	101,732	132,037	132,705	0.5%
4005332-525400	MEMBERSHIPS AND PUBLICATIONS	310	810	442	885	950	710	-25.3%
4005332-525500	TRAINING	2,565	2,310	2,686	348	3,240	3,240	0.0%
Department Total		1,562,390	1,526,114	1,564,512	1,422,686	1,690,376	1,736,201	2.7%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5351 MARCO ISLAND SEWER PLANT								
4005351-501210	NON-BARGAINING UNIT WAGES	483,984	495,579	490,313	448,192	526,767	585,289	11.1%
4005351-501250	BENEFIT WAGES	75,951	76,953	0	0	0	0	0.0%
4005351-501400	OVERTIME	22,912	19,944	20,058	23,439	40,000	40,000	0.0%
4005351-512100	FICA TAXES	42,832	43,189	37,167	34,722	42,301	47,021	11.2%
4005351-512200	RETIREMENT CONTRIBUTIONS	38,596	38,914	40,569	35,861	39,441	47,441	20.3%
4005351-512300	LIFE & HEALTH	115,635	125,610	111,000	96,605	115,940	136,275	17.5%
4005351-523100	PROFESSIONAL SERVICES	6,090	0	41,300	44,565	57,000	60,000	5.3%
4005351-523400	OTHER CONTRACTUAL SERVICES	43,842	43,639	55,841	75,269	91,650	91,625	0.0%
4005351-523410	GROUNDS MAINTENANCE	7,385	8,438	0	0	0	0	0.0%
4005351-523415	SLUDGE HAULING	246,802	219,387	293,775	310,000	310,000	350,000	12.9%
4005351-524000	TRAVEL & PER DIEM	974	492	20	0	4,940	4,940	0.0%
4005351-524100	COMMUNICATIONS	3,742	3,833	2,798	2,794	5,200	5,200	0.0%
4005351-524310	UTILITY SERVICE - ELECTRIC	467,629	495,672	493,307	514,500	550,044	552,000	0.4%
4005351-524350	UTILITY SERVICE - WASTE DISP	37,049	44,381	42,902	41,000	41,080	42,280	2.9%
4005351-524400	RENTAL & LEASES	2,218	1,279	0	5,442	6,500	3,500	-46.2%
4005351-524600	REPAIR & MAINTENANCE	21,775	113,840	119,692	94,254	110,600	147,200	33.1%
4005351-524605	REPAIR & MAINT - VEHICLES	592	521	185	399	1,900	2,220	16.8%
4005351-524610	REPAIR & MAINT - FACILITIES	8,577	8,730	13,304	21,596	27,000	50,400	86.7%
4005351-524615	REPAIR & MAINT - EQUIPMENT	67,882	0	0	0	0	0	0.0%
4005351-524915	OTHER CHGS - SAFETY	2,263	1,920	1,285	2,229	3,600	3,600	0.0%
4005351-525100	OFFICE SUPPLIES	2,143	360	329	465	2,600	2,600	0.0%
4005351-525200	OPERATING SUPPLIES	11,640	12,060	11,090	16,377	25,500	25,500	0.0%
4005351-525205	OPER SUPPLIES - FUEL	1,140	11,669	5,356	8,441	14,900	14,900	0.0%
4005351-525220	OPERATING SUPP - UNIFORMS	2,712	2,802	3,477	2,039	3,290	3,290	0.0%
4005351-525245	OPERATING SUPP - CHEMICALS	77,313	75,358	97,417	91,421	107,850	112,230	4.1%
4005351-525400	MEMBERSHIPS AND PUBLICATIONS	240	1,170	342	990	1,270	440	-65.4%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
4005351-525500	TRAINING	3,838	3,998	2,827	612	6,700	6,700	0.0%
Department Total		1,795,754	1,849,739	1,884,354	1,871,215	2,136,073	2,334,651	9.3%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5352 MARCO SHORE SEWER PLANT								
4005352-501210	NON-BARGAINING UNIT WAGES	57,357	59,066	62,143	0	0	0	0.0%
4005352-501400	OVERTIME	1,784	1,869	1,606	0	0	0	0.0%
4005352-512100	FICA TAXES	4,459	4,602	4,815	0	0	0	0.0%
4005352-512200	RETIREMENT CONTRIBUTIONS	3,728	3,839	4,144	0	0	0	0.0%
4005352-512300	LIFE & HEALTH	18,154	19,941	21,028	0	0	0	0.0%
Department Total		85,483	89,317	93,736	0	0	0	0.0%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5361 COLLECTION & DISTRIBUTION								
4005361-501210	NON-BARGAINING UNIT WAGES	785,775	910,322	1,163,168	1,017,913	1,160,227	1,171,900	1.0%
4005361-501250	BENEFIT WAGES	146,525	180,741	0	0	0	0	0.0%
4005361-501400	OVERTIME	23,420	29,652	43,191	19,342	45,000	45,000	0.0%
4005361-512100	FICA TAXES	70,728	82,552	88,907	76,536	88,860	90,460	1.8%
4005361-512200	RETIREMENT CONTRIBUTIONS	57,241	64,835	81,169	69,478	81,400	80,400	-1.2%
4005361-512300	LIFE & HEALTH	164,227	218,251	228,943	195,634	209,710	251,200	19.8%
4005361-512900	CAPITALIZED PERSONNEL COST	0	0	0	0	(115,336)	(115,336)	0.0%
4005361-523100	PROFESSIONAL SERVICES	176	135	2,000	360	1,870	50,500	2600.5%
4005361-523400	OTHER CONTRACTUAL SERVICES	77,361	82,119	239,789	67,925	182,940	90,640	-50.5%
4005361-524000	TRAVEL & PER DIEM	2,405	801	149	3,531	3,780	2,580	-31.7%
4005361-524100	COMMUNICATIONS	4,247	6,228	10,591	11,020	11,943	11,690	-2.1%
4005361-524350	UTILITY SERVICE - WASTE DISP	16,965	20,771	23,234	22,000	23,200	23,200	0.0%
4005361-524400	RENTAL & LEASES	11,278	13,231	15,404	19,825	19,830	13,000	-34.4%
4005361-524600	REPAIR & MAINTENANCE	340,769	425,987	422,238	366,497	414,900	524,500	26.4%
4005361-524605	REPAIR & MAINT - VEHICLES	30,069	32,816	28,391	47,852	48,300	31,760	-34.2%
4005361-524610	REPAIR & MAINT - FACILITIES	887	2,951	2,014	(108)	9,000	9,000	0.0%
4005361-524615	REPAIR & MAINT - EQUIPMENT	32,958	0	0	0	0	0	0.0%
4005361-524915	OTHER CHGS - SAFETY	5,353	3,898	5,657	3,162	5,550	6,750	21.6%
4005361-525100	OFFICE SUPPLIES	1,403	0	0	0	400	400	0.0%
4005361-525200	OPERATING SUPPLIES	45,689	52,951	58,503	39,520	53,100	53,100	0.0%
4005361-525205	OPER SUPPLIES - FUEL	37,514	43,976	36,985	38,082	42,000	42,000	0.0%
4005361-525220	OPERATING SUPP - UNIFORMS	4,241	5,841	6,265	4,862	7,590	7,590	0.0%
4005361-525400	MEMBERSHIPS AND PUBLICATIONS	495	1,252	342	1,159	1,270	1,270	0.0%
4005361-525500	TRAINING	5,421	8,610	2,509	4,255	8,850	8,850	0.0%
Department Total		1,865,147	2,187,919	2,459,449	2,008,845	2,304,384	2,400,454	4.2%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5362 OPERATIONS MAINTENANCE								
4005362-501210	NON-BARGAINING UNIT WAGES	690,399	727,218	934,311	826,857	896,532	918,675	2.5%
4005362-501250	BENEFIT WAGES	169,195	173,414	0	0	0	0	0.0%
4005362-501400	OVERTIME	62,768	58,094	112,096	75,483	70,000	70,000	0.0%
4005362-512100	FICA TAXES	68,229	70,820	77,310	67,006	71,772	76,425	6.5%
4005362-512200	RETIREMENT CONTRIBUTIONS	46,334	48,212	66,517	56,350	62,120	64,950	4.6%
4005362-512300	LIFE & HEALTH	139,122	154,501	169,820	146,712	155,495	191,477	23.1%
4005362-512900	CAPITALIZED PERSONNEL COST	0	0	0	0	(20,111)	(20,111)	0.0%
4005362-523400	OTHER CONTRACTUAL SERVICES	17,047	79	80,031	43,203	44,440	29,440	-33.8%
4005362-524000	TRAVEL & PER DIEM	2,910	1,297	0	0	3,020	3,020	0.0%
4005362-524100	COMMUNICATIONS	31,726	32,841	33,705	34,301	38,250	35,360	-7.6%
4005362-524350	UTILITY SERVICE - WASTE DISP	4,190	5,917	6,456	6,500	6,960	6,960	0.0%
4005362-524400	RENTAL & LEASES	2,374	84	0	1,738	2,000	2,000	0.0%
4005362-524600	REPAIR & MAINTENANCE	48,766	99,899	82,755	92,973	93,800	100,510	7.2%
4005362-524605	REPAIR & MAINT - VEHICLES	19,881	26,558	26,488	19,706	22,885	22,885	0.0%
4005362-524610	REPAIR & MAINT - FACILITIES	8,467	5,493	3,146	4,458	5,000	5,000	0.0%
4005362-524615	REPAIR & MAINT - EQUIPMENT	25,408	0	0	0	0	0	0.0%
4005362-524915	OTHER CHGS - SAFETY	5,275	2,667	3,150	3,057	5,450	5,450	0.0%
4005362-525100	OFFICE SUPPLIES	1,090	2,136	1,176	1,216	1,500	1,500	0.0%
4005362-525200	OPERATING SUPPLIES	61,590	47,540	43,831	53,109	53,900	49,300	-8.5%
4005362-525205	OPER SUPPLIES - FUEL	20,778	13,571	13,962	15,353	21,450	21,450	0.0%
4005362-525220	OPERATING SUPP - UNIFORMS	3,771	3,448	5,271	4,621	5,100	3,720	-27.1%
4005362-525400	MEMBERSHIPS AND PUBLICATIONS	777	678	562	656	1,300	1,300	0.0%
4005362-525500	TRAINING	1,934	4,036	2,313	180	4,070	4,070	0.0%
Department Total		1,432,031	1,478,505	1,662,902	1,453,481	1,544,933	1,593,381	3.1%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5363 WATER & SEWER ADMINISTRATION								
4005363-501210	NON-BARGAINING UNIT WAGES	459,677	484,708	709,036	613,425	713,508	751,175	5.3%
4005363-501250	BENEFIT WAGES	105,598	112,985	733	647	720	720	0.0%
4005363-501400	OVERTIME	1,789	2,059	2,925	3,323	2,500	2,500	0.0%
4005363-512100	FICA TAXES	38,672	42,102	45,031	44,568	55,600	58,100	4.5%
4005363-512200	RETIREMENT CONTRIBUTIONS	29,939	32,421	44,561	42,223	48,825	55,775	14.2%
4005363-512300	LIFE & HEALTH	85,709	108,717	118,223	101,687	112,859	123,600	9.5%
4005363-512600	OTHER POSTEMP BENEFITS	(14,506)	28,094	24,858	0	0	0	0.0%
4005363-512900	CAPITALIZED PERSONNEL COST	0	0	0	0	(173,000)	(173,000)	0.0%
4005363-523100	PROFESSIONAL SERVICES	101,173	217,038	123,430	322,817	323,717	194,062	-40.1%
4005363-523107	LEGAL - OTHER	1,981	338	7,597	4,109	15,000	15,000	0.0%
4005363-523200	ACCOUNTING AUDITING	0	0	45,850	47,940	48,963	48,963	0.0%
4005363-523400	OTHER CONTRACTUAL SERVICES	33,228	4,629	4,271	6,298	18,860	18,860	0.0%
4005363-524000	TRAVEL & PER DIEM	4,431	1,599	107	713	3,100	5,100	64.5%
4005363-524100	COMMUNICATIONS	22,598	22,977	22,731	18,815	28,255	37,111	31.3%
4005363-524200	FREIGHT & POSTAGE	627	1,583	808	707	1,200	1,200	0.0%
4005363-524310	UTILITY SERVICE - ELECTRIC	5,728	6,020	5,798	6,000	7,200	7,200	0.0%
4005363-524400	RENTAL & LEASES	763	3,189	1,440	1,440	2,880	2,880	0.0%
4005363-524500	INSURANCE	662,940	662,940	662,940	750,743	818,992	908,995	11.0%
4005363-524600	REPAIR & MAINTENANCE	0	7	759	10,110	17,000	15,000	-11.8%
4005363-524605	REPAIR & MAINT - VEHICLES	1,268	1,433	1,280	3,705	14,500	6,880	-52.6%
4005363-524610	REPAIR & MAINT - FACILITIES	1,918	861	6,083	8,025	8,100	10,100	24.7%
4005363-524700	PRINTING AND BINDING	3,201	948	1,974	0	4,000	4,000	0.0%
4005363-524910	OTHER CHGS - ADMINISTRATIVE	1,053,336	1,130,052	1,022,292	953,271	1,039,932	1,027,788	-1.2%
4005363-524915	OTHER CHGS - SAFETY	1,755	367	477	713	2,205	2,205	0.0%
4005363-524930	OTHER CHGS-LICENSES/PERMITS	16,600	6,500	22,555	6,250	18,100	16,000	-11.6%
4005363-524940	MISCELLANEOUS EXPENSE	3,365	3,602	3,194	2,232	4,000	4,000	0.0%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
4005363-525100	OFFICE SUPPLIES	9,061	3,757	2,701	3,770	7,500	7,500	0.0%
4005363-525200	OPERATING SUPPLIES	1,822	3,888	6,513	12,885	18,500	18,700	1.1%
4005363-525205	OPER SUPPLIES - FUEL	2,167	2,947	2,525	2,500	3,120	3,120	0.0%
4005363-525220	OPERATING SUPP - UNIFORMS	628	1,024	782	724	2,450	2,450	0.0%
4005363-525225	OPERATING SUPP - IT	78,523	134,855	149,235	164,031	214,198	232,285	8.4%
4005363-525400	MEMBERSHIPS AND PUBLICATIONS	811	1,087	1,020	1,398	1,480	1,140	-23.0%
4005363-525500	TRAINING	5,186	3,900	184	625	18,000	18,000	0.0%
4005363-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	342,006	44,878	-86.9%
4005363-525850	TRANSFERS OUT-DS	9,382,344	9,462,816	9,556,032	7,754,598	8,459,561	10,433,080	23.3%
4005363-525855	TRANSFERS OUT-CIP	2,305,572	2,229,792	2,296,236	2,104,889	2,296,243	2,447,963	6.6%
4005363-525860	TRANSFERS OUT-R&R	1,550,196	1,486,531	1,530,828	1,403,260	1,530,829	1,631,975	6.6%
Department Total		15,958,099	16,205,766	16,425,008	14,398,437	16,030,903	17,985,305	12.2%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5364 FINANCIAL SERVICES								
4005364-501210	NON-BARGAINING UNIT WAGES	361,631	367,735	473,492	411,220	448,459	458,150	2.2%
4005364-501250	BENEFIT WAGES	91,512	94,139	0	0	0	0	0.0%
4005364-501400	OVERTIME	7,868	12,763	16,536	17,490	15,000	15,000	0.0%
4005364-512100	FICA TAXES	33,392	34,312	35,617	31,503	34,700	36,300	4.6%
4005364-512200	RETIREMENT CONTRIBUTIONS	22,481	22,832	31,605	27,218	29,725	30,800	3.6%
4005364-512300	LIFE & HEALTH	101,193	105,705	106,983	98,394	94,960	119,038	25.4%
4005364-523100	PROFESSIONAL SERVICES	5,375	1,500	1,500	0	2,250	2,250	0.0%
4005364-523200	ACCOUNTING AUDITING	46,071	47,205	0	0	0	0	0.0%
4005364-523400	OTHER CONTRACTUAL SERVICES	33,834	37,326	18,109	30,797	73,700	83,490	13.3%
4005364-524000	TRAVEL & PER DIEM	687	855	0	0	2,150	2,150	0.0%
4005364-524100	COMMUNICATIONS	1,525	1,593	2,365	2,333	3,150	3,390	7.6%
4005364-524200	FREIGHT & POSTAGE	45,888	43,649	46,830	47,114	54,000	54,000	0.0%
4005364-524600	REPAIR & MAINTENANCE	0	785	250	757	1,500	1,500	0.0%
4005364-524605	REPAIR & MAINT - VEHICLES	2,871	1,324	3,414	4,199	4,200	6,000	42.9%
4005364-524615	REPAIR & MAINT - EQUIPMENT	1,318	0	0	0	0	0	0.0%
4005364-524700	PRINTING AND BINDING	0	352	0	0	1,500	1,500	0.0%
4005364-524900	OTHER CHGS & OBLIGATIONS	27,565	29,365	75,517	15,581	21,600	24,000	11.1%
4005364-524915	OTHER CHGS - SAFETY	570	472	535	584	840	840	0.0%
4005364-524935	OTHER CHGS - PAYMENT PROCESS	0	0	0	42,616	60,000	66,000	10.0%
4005364-524940	MISCELLANEOUS EXPENSE	2,450	0	0	0	0	0	0.0%
4005364-525100	OFFICE SUPPLIES	3,026	2,754	2,255	3,362	4,000	5,000	25.0%
4005364-525200	OPERATING SUPPLIES	0	691	1,015	541	3,600	5,000	38.9%
4005364-525205	OPER SUPPLIES - FUEL	6,022	6,131	5,064	7,020	7,020	7,800	11.1%
4005364-525220	OPERATING SUPP - UNIFORMS	993	790	815	(52)	900	900	0.0%
4005364-525225	OPERATING SUPP - IT	0	0	7,500	12,286	16,786	19,786	17.9%
4005364-525400	MEMBERSHIPS AND PUBLICATIONS	90	90	90	90	100	100	0.0%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
4005364-525500	TRAINING	300	2,300	83	0	1,000	5,500	450.0%
Department Total		796,663	814,668	829,576	753,054	881,140	948,494	7.6%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5810 TRANSFERS OUT								
4005810-525840	TRANSFERS OUT - GOVT CIP	999,996	0	0	0	88,704	116,723	31.6%
4005810-525855	TRANSFERS OUT-CIP	1,502,873	2,710,407	2,568,562	3,191,767	3,481,928	2,893,662	-16.9%
Department Total		2,502,869	2,710,407	2,568,562	3,191,767	3,570,632	3,010,385	-15.7%
Grand Total		28,415,342	29,444,814	29,959,422	27,475,013	30,708,427	32,727,581	6.6%



WATER SEWER CAPITAL (430-431)

FINANCIAL SUMMARY

Fiscal Year 2021-22

Beginning Fund Balance - as of Sept. 30, 2020		\$ 20,907,729
Projected Revenues FY 2020-21		\$ 8,216,000
Projected Expenditures FY 2020-21		\$ 8,281,175
Net Increase/(Decrease) in Fund Balance		\$ (65,175)
Expected Fund Balance as of Sept. 30, 2021		\$ 20,842,554
Add Fiscal Year 2020-21 Budgeted Revenues		
Transfer In from Operations	6,973,600	
		\$ 6,973,600
TOTAL AVAILABLE RESOURCES		\$ 27,816,154
Less Fiscal Year 2021-22 Budgeted Expenditures		
Capital Appropriated Expenditures	6,973,600	
		\$ 6,973,600
BUDGETED CASH FLOW		\$ -
Projected Fund Balance as of September 30, 2022		\$ 20,842,554

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

ITEM	PROJ NMBR	RENEWAL, REPLACEMENT, & IMPROVEMENT (RR&I)	FUNDING SOURCE						TOTAL
				FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
8	16117	Meter Replacement	RR&I	400,000	400,000	400,000	400,000	400,000	\$ 2,000,000
10	16125	Sanitary Sewer Manhole Repair and Lining	Capital Reserve	160,000	160,000	160,000	160,000	160,000	\$ 800,000
3	16161	RO Membrane Replacement	RR&I	50,000	50,000	50,000	50,000	50,000	\$ 250,000
4	16162	MBR Membrane Replacement	RR&I	120,000	120,000	0	0	120,000	\$ 360,000
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
9	16165	Vehicle Replacement	RR&I	140,000	140,000	140,000	140,000	160,000	\$ 720,000
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	450,000	450,000	450,000	450,000	450,000	\$ 2,250,000
1	17001	Renewal & Replacement - Water	RR&I	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$ 2,250,000
2	17002	Renewal & Replacement - Sewer	RR&I	450,000	450,000	450,000	450,000	450,000	\$ 2,250,000
16	19203	Chemical Storage Tank Replacement Program	Capital Reserve	25,000	25,000	25,000	25,000	25,000	\$ 125,000
5	21001	NWTP Membrane Replacement	RR&I	120,000	120,000	60,000	60,000	60,000	\$ 420,000
6	20012	Well Maintenance Program	Capital Reserve	300,000	300,000	300,000	300,000	300,000	\$ 1,500,000
TOTAL RR&I				3,215,000	3,215,000	3,035,000	3,035,000	3,175,000	\$ 15,675,000

ITEM	PROJ NMBR	CAPITAL IMPROVEMENT COSTS	FUNDING SOURCE						TOTAL
				FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
20	22013	Biological Pre-treatment Filters	Funded in FY22	2,751,000					\$ 2,751,000
21	22014	Upsize Raw Water Piping from RO wells 17 to 19	Funded in FY22	460,000					\$ 460,000
22	22015	Capri/ Shores Master Lift Station (LS -40) Screening	Funded in FY22	272,600					\$ 272,600
18	22011	Portable Generator Storage	Funded in FY22	150,000	1,150,000				\$ 1,300,000
19	22012	Forklift Replacement	Funded in FY22	125,000			100,000	100,000	\$ 325,000
24		SWTP RO Building Improvements	Funded in FY23		500,000				\$ 500,000
25		SWF Lake Intake Debris Catchment	Funded in FY23		170,000				\$ 170,000
26		Sand Separator Replacement	Funded in FY23		400,000				\$ 400,000
27	19007	Multi-departmental Building	Funded in FY23		500,000				\$ 500,000
28		Sewer camera/grout truck	Funded in FY23		500,000				\$ 500,000
29		MBR/bridge crane enclosure	Funded in FY23		500,000				\$ 500,000
30		Source Water Pumphouse Replacement	Funded in FY24			500,000	2,200,000		\$ 2,700,000
31		SWTP Odor Control Replacement	Funded in FY24			700,000	700,000		\$ 1,400,000
32		RWPF Chlorine Automation	Funded in FY25				100,000		\$ 100,000
33		SWTP Replacement of Old High Service Pump House	Funded in FY25				300,000	800,000	\$ 1,100,000
34		RO Well Replacement	Funded in FY25				400,000		\$ 400,000
35		SWF Lake Interconnect Improvements	Funded in FY26				150,000		\$ 150,000
36		MBR Tank Replacement	Funded in FY26					1,000,000	\$ 1,000,000
TOTAL CAPITAL IMPROVEMENTS				3,758,600	3,720,000	1,200,000	3,950,000	1,900,000	\$ 14,528,600

5 YR CAPITAL IMPROVEMENT PROGRAM

GRAND TOTALS	\$6,973,600	\$6,935,000	\$4,235,000	\$6,985,000	\$5,075,000	\$30,203,600
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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	Portable Generator Storage	Not Funded					1,000,000	1,000,000
4	Source Water Pump House Replacement	Not Funded					2,000,000	2,000,000
5	STRP - Isles of Capri	Not Funded					10,000,000	10,000,000
6	STRP - Goodland	Not Funded					7,000,000	7,000,000
8	Reuse Nutrient Removal Process	Not Funded					2,000,000	\$ 2,000,000
NOT FUNDED - IDENTIFIED IMPROVEMENTS								\$ 23,900,000

Transfer In-Excess Revenues	2,882,652	2,803,143	61,824	2,770,093	817,943
5% of Revenues - RRI	1,636,379	1,652,743	1,669,270	1,685,963	1,702,823
7.5% of Revenues - Capital Reserve	2,454,569	2,479,114	2,503,905	2,528,944	2,554,234
Total Recurring Revenues	6,973,600	6,935,000	4,235,000	6,985,000	5,075,000
Total Revenues/Sources	6,973,600	6,935,000	4,235,000	6,985,000	5,075,000
Budgeted Capital Expenses	6,973,600	6,935,000	4,235,000	6,985,000	5,075,000
Net:	-	-	-	-	-



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
0000 UNDEFINED								
4300000 RR&I BALST/REV								
4300000-361100	INTEREST	(49,318)	(101,917)	(26,985)	(493)	0	0	0.0%
4300000-381000	INTERFUND TRANSFER IN	(1,617,816)	(2,740,000)	(3,320,638)	(2,695,000)	0	(3,215,000)	0.0%
Department Total		(1,667,134)	(2,841,917)	(3,347,623)	(2,695,494)	0	(3,215,000)	0.0%
4310000 W&S CAPITAL PROJECTS BALST/REV								
4310000-334350	STATE GRANT - SEWER/WASTEWATER	(200,000)	0	(750,000)	0	0	0	0.0%
4310000-361100	INTEREST	(256,284)	(359,647)	(251,761)	(4,563)	0	0	0.0%
4310000-381000	INTERFUND TRANSFER IN	(2,305,572)	(3,686,730)	(3,230,628)	(4,004,917)	0	(3,758,600)	0.0%
4310000-381030	TRANSFERS IN - WTR & SWR FD	(3,555,976)	0	(660,000)	0	0	0	0.0%
Department Total		(6,317,832)	(4,046,377)	(4,892,389)	(4,009,480)	0	(3,758,600)	0.0%
Grand Total		(7,984,966)	(6,888,294)	(8,240,011)	(6,704,973)	0	(6,973,600)	0.0%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5300 PHYSICAL ENVIROMENT								
4305336 WATER PROJECTS								
	Department Total	746,258	1,480,755	858,708	1,264,283	0	1,890,000	0.0%
4305356 SEWER PROJECTS								
	Department Total	617,623	446,823	499,900	134,230	0	810,000	0.0%
4305360 COMBINED WATER & SEWER								
	Department Total	1,351,969	1,053,305	374,615	2,449,676	0	515,000	0.0%
4315336 WATER PROJECTS								
	Department Total	1,057,314	506,655	229,670	39,863	0	0	0.0%
4315356 SEWER PROJECTS								
	Department Total	97,460	7,499,362	2,085,270	604,256	0	0	0.0%
4315360 COMBINED WATER & SEWER								
	Department Total	(852,183)	(7,570,704)	(2,309,790)	310,687	0	3,758,600	0.0%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5800 INTER-FUND GROUP TRANSFERS OUT								
4315810 W&S CAPITAL PROJECTS TRANSFERS								
Department Total		0	0	815,640	0	0	0	0.0%
Grand Total		3,018,441	3,416,197	2,554,013	4,802,994	0	6,973,600	0.0%



SEWER ASSESSMENT FUNDS

FINANCIAL SUMMARY

Fiscal Year 2021-22

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 9/30/2020	As of August 27, 2021				Total Properties
			No. Properties Paid in Full	No. Properties Annual Pay Plans	No. Properties Deferred Plans	No. Properties Hoot Systems	
440	Tigertail	1,084,562	222	26	2	0	250
441	South Barfield	1,062,861	57	19	1	0	77
442	Kendall	3,236,274	581	83	8	1	673
443	North Marco	2,300,562	173	32	4	0	209
444	North Barfield	5,494,270	411	44	11	0	466
445	West Winterberry	7,457,930	538	97	5	0	640
446	Old Marco	692,458	58	9	2	0	69
447	Port Marco	214,726	15	1	2	0	18
448	Lamplighter	2,487,654	334	46	8	0	388
449	Sheffield	5,089,311	369	79	11	0	459
450	Mackle Park	4,299,827	544	124	8	1	677
451	Gulfport	3,044,740	298	47	3	0	348
452	East Winterberry (North)	1,011,356	82	17	2	0	101
453	East Winterberry (South)	2,850,847	173	23	0	0	196
454	Goldenrod	4,276,687	320	44	1	2	367
455	Copperfield	2,694,617	208	32	1	5	246
456	Estates	9,661,974	439	108	11	8	566
Total:		56,960,657	4,822	831	80	17	5,750



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
5300 PHYSICAL ENVIROMENT								
4405350 SEWER								
	Department Total	60,438	54,983	50,172	36,388	173,769	173,529	-0.1%
4415350 SEWER								
	Department Total	19,942	17,827	16,349	12,009	55,760	55,550	-0.4%
4425350 SEWER								
	Department Total	326,528	314,396	304,567	100,733	412,422	410,758	-0.4%
4435350 SEWER								
	Department Total	102,870	99,244	86,362	63,579	293,050	292,209	-0.3%
4445350 SEWER								
	Department Total	165,007	151,059	138,136	101,134	474,339	472,740	-0.3%
4455350 SEWER								
	Department Total	217,760	201,415	182,949	134,182	613,266	611,660	-0.3%
4465350 SEWER								
	Department Total	15,985	14,932	13,943	10,307	26,662	26,402	-1.0%
4475350 SEWER								
	Department Total	74	64	59	49	80	80	0.0%
4485350 SEWER								
	Department Total	113,374	103,962	96,232	70,908	312,533	311,248	-0.4%
4495350 SEWER								
	Department Total	195,761	179,669	167,979	122,589	547,501	544,885	-0.5%
4505350 SEWER								
	Department Total	147,260	135,912	126,112	95,183	396,881	395,144	-0.4%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
4515350 SEWER								
Department Total		54,173	50,172	45,631	34,053	154,361	155,650	0.8%
4525350 SEWER								
Department Total		27,415	25,056	23,171	17,401	81,534	80,206	-1.6%
4535350 SEWER								
Department Total		39,285	36,290	33,607	25,072	118,820	118,511	-0.3%
4545350 SEWER								
Department Total		187,750	181,332	176,666	55,149	236,950	235,827	-0.5%
4555350 SEWER								
Department Total		119,143	115,066	112,014	34,248	146,459	145,640	-0.6%
4565350 SEWER								
Department Total		408,966	396,681	388,715	105,065	421,112	417,948	-0.8%
Grand Total		2,201,731	2,078,061	1,962,663	1,018,051	4,465,499	4,447,987	-0.4%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
0000 UNDEFINED								
4400000 TIGERTAIL BALST/REV								
Department Total		(23,209)	(28,112)	(18,196)	(247)	(173,769)	(173,529)	-0.1%
4410000 SOUTH BARFIELD BALST/REV								
Department Total		(14,778)	(22,359)	(19,705)	(344)	(55,760)	(55,550)	-0.4%
4420000 KENDALL BALST/REV								
Department Total		(86,254)	(89,696)	(62,089)	(1,382)	(412,422)	(410,758)	-0.4%
4430000 NORTH MARCO BALST/REV								
Department Total		(40,219)	(82,026)	(58,381)	(910)	(293,050)	(292,209)	-0.3%
4440000 NORTH BARFIELD BALST/REV								
Department Total		(107,019)	(171,253)	(129,128)	(2,174)	(474,339)	(472,740)	-0.3%
4450000 WEST WINTERBERRY BALST/REV								
Department Total		(160,215)	(202,687)	(187,077)	(5,588)	(613,266)	(611,660)	-0.3%
4460000 OLDE MARCO BALST/REV								
Department Total		(11,461)	(11,620)	(9,797)	(102)	(26,662)	(26,402)	-1.0%
4470000 PORT MARCO BALST/REV								
Department Total		3,572	(4,120)	(2,002)	(21)	(80)	(80)	0.0%
4480000 LAMPLIGHTER BALST/REV								
Department Total		(71,637)	(74,447)	(55,763)	(941)	(312,533)	(311,248)	-0.4%
4490000 SHEFFIELD BALST/REV								
Department Total		(156,878)	(188,838)	(112,603)	(5,001)	(547,501)	(544,885)	-0.5%
4500000 MACKLE PARK BALST/REV								



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
Department Total		(104,810)	(112,827)	(96,398)	(1,741)	(396,881)	(395,144)	-0.4%
4510000 GULFPORT BALST/REV								
Department Total		(48,514)	(66,317)	(62,986)	(1,556)	(154,361)	(155,650)	0.8%
4520000 EAST WINTERBERRY N. BALST/REV								
Department Total		(25,330)	(29,480)	(26,119)	(381)	(81,534)	(80,206)	-1.6%
4530000 EAST WINTERBERRY S. BALST/REV								
Department Total		(46,285)	(79,559)	(55,163)	(1,047)	(118,820)	(118,511)	-0.3%
4540000 GOLDENROD BALST/REV								
Department Total		(71,059)	(116,539)	(92,009)	(1,750)	(236,950)	(235,827)	-0.5%
4550000 COPPERFIELD BALST/REV								
Department Total		(19,450)	(69,526)	(60,731)	(1,177)	(146,459)	(145,640)	-0.6%
4560000 ESTATES BALST/REV								
Department Total		(182,052)	(210,900)	(184,806)	(2,416)	(421,112)	(417,948)	-0.8%
Grand Total		(1,165,596)	(1,560,306)	(1,232,951)	(26,779)	(4,465,499)	(4,447,987)	-0.4%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
440 TIGER TAIL DISTRICT								
4400000-361100	INTEREST	(23,209)	(27,655)	(17,769)	0	0	0	0.0%
4400000-369900	OTHER MISCELLANEOUS	0	(457)	(427)	(247)	0	0	0.0%
4400000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(173,769)	(173,529)	-0.1%
4405350-524940	MISCELLANEOUS EXPENSE	2,946	2,103	1,963	2,077	2,830	2,590	-8.5%
4405350-710000	PRINCIPAL	76,090	79,183	82,403	85,665	85,665	89,236	4.2%
4405350-710100	PRINCIPAL - CAPACITY	34,185	35,575	37,021	38,487	32,282	40,092	24.2%
4405350-720000	INTEREST	39,670	36,487	33,264	23,675	38,488	28,712	-25.4%
4405350-720100	INTEREST - CAPACITY	17,823	16,393	14,945	10,636	14,504	12,899	-11.1%
4405350-799999	DEBT SERVICE OFFSET	(110,275)	(114,758)	(119,424)	(124,152)	0	0	0.0%
Department Total		37,229	26,871	31,976	36,141	0	0	0.0%
441 SOUTH BARFIELD DISTRICT								
4410000-361100	INTEREST	(14,778)	(22,129)	(19,473)	(234)	0	0	0.0%
4410000-369900	OTHER MISCELLANEOUS	0	(230)	(233)	(110)	0	0	0.0%
4410000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(55,760)	(55,550)	-0.4%
4415350-524940	MISCELLANEOUS EXPENSE	1,808	1,147	1,143	1,187	1,840	1,630	-11.4%
4415350-710000	PRINCIPAL	22,748	23,673	24,636	25,611	25,611	26,679	4.2%
4415350-710100	PRINCIPAL - CAPACITY	12,035	12,524	13,034	13,550	13,550	14,115	4.2%
4415350-720000	INTEREST	11,860	10,908	9,945	7,078	9,652	8,584	-11.1%
4415350-720100	INTEREST - CAPACITY	6,275	5,771	5,261	3,745	5,107	4,542	-11.1%
4415350-799999	DEBT SERVICE OFFSET	(34,783)	(36,198)	(37,669)	(39,160)	0	0	0.0%
Department Total		5,165	(4,532)	(3,356)	11,665	0	0	0.0%
442 KENDALL DISTRICT								
4420000-361100	INTEREST	(86,817)	(89,903)	(72,944)	(452)	0	0	0.0%
4420000-369900	OTHER MISCELLANEOUS	563	207	10,855	(930)	0	0	0.0%
4420000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(412,422)	(410,758)	-0.4%
4425350-523130	INVESTMENT ADVISORY SVC	0	0	0	82	200	0	-100.0%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
4425350-524940	MISCELLANEOUS EXPENSE	10,359	7,169	6,601	6,051	8,910	7,340	-17.6%
4425350-525905	DEPRECIATION	169,928	169,928	169,928	0	0	0	0.0%
4425350-710000	PRINCIPAL	182,672	188,657	194,838	201,221	201,222	207,815	3.3%
4425350-710100	PRINCIPAL - CAPACITY	67,929	70,762	73,713	76,787	76,787	79,989	4.2%
4425350-720000	INTEREST	100,645	94,619	88,396	65,561	86,555	80,068	-7.5%
4425350-720100	INTEREST - CAPACITY	45,596	42,680	39,642	29,039	38,748	35,546	-8.3%
4425350-799999	DEBT SERVICE OFFSET	(250,601)	(259,419)	(268,551)	(278,008)	0	0	0.0%
Department Total		240,274	224,701	242,478	99,350	0	0	0.0%
443 NORTH MARCO DISTRICT								
4430000-361100	INTEREST	(52,536)	(81,416)	(56,491)	(452)	0	0	0.0%
4430000-369900	OTHER MISCELLANEOUS	12,317	(610)	(1,890)	(458)	0	0	0.0%
4430000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(293,050)	(292,209)	-0.3%
4435350-523130	INVESTMENT ADVISORY SVC	0	0	0	82	200	0	-100.0%
4435350-524940	MISCELLANEOUS EXPENSE	5,817	9,313	3,767	3,610	5,150	4,420	-14.2%
4435350-710000	PRINCIPAL	149,647	154,640	159,801	165,137	165,137	170,652	3.3%
4435350-710100	PRINCIPAL - CAPACITY	35,849	37,863	39,989	42,162	42,163	44,604	5.8%
4435350-720000	INTEREST	65,266	60,238	55,041	39,897	53,503	48,078	-10.1%
4435350-720100	INTEREST - CAPACITY	31,786	29,693	27,555	19,990	26,897	24,455	-9.1%
4435350-799999	DEBT SERVICE OFFSET	(185,496)	(192,502)	(199,790)	(207,299)	0	0	0.0%
Department Total		62,651	17,217	27,982	62,669	0	0	0.0%
444 NORTH BARFIELD DISTRICT								
4440000-361100	INTEREST	(104,449)	(170,137)	(127,123)	(1,467)	0	0	0.0%
4440000-369900	OTHER MISCELLANEOUS	(2,570)	(1,116)	(2,005)	(707)	0	0	0.0%
4440000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(474,339)	(472,740)	-0.3%
4445350-523130	INVESTMENT ADVISORY SVC	0	0	0	150	400	0	-100.0%
4445350-524940	MISCELLANEOUS EXPENSE	8,077	5,673	4,612	4,317	6,620	5,300	-19.9%
4445350-710000	PRINCIPAL	226,365	233,439	240,736	248,263	248,264	256,028	3.1%
4445350-710100	PRINCIPAL - CAPACITY	75,752	80,007	84,501	89,093	89,093	94,253	5.8%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
4445350-720000	INTEREST	89,763	82,643	75,298	54,427	73,127	65,483	-10.5%
4445350-720100	INTEREST - CAPACITY	67,167	62,743	58,226	42,241	56,835	51,676	-9.1%
4445350-799999	DEBT SERVICE OFFSET	(302,118)	(313,447)	(325,238)	(337,356)	0	0	0.0%
Department Total		57,988	(20,194)	9,008	98,960	0	0	0.0%
445 WEST WINTERBERRY DISTRICT								
4450000-361100	INTEREST	(158,155)	(200,745)	(184,604)	(2,210)	0	0	0.0%
4450000-369900	OTHER MISCELLANEOUS	(2,060)	(1,942)	(2,473)	(3,379)	0	0	0.0%
4450000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(613,266)	(611,660)	-0.3%
4455350-523130	INVESTMENT ADVISORY SVC	0	0	0	179	400	0	-100.0%
4455350-524940	MISCELLANEOUS EXPENSE	13,617	12,189	9,046	8,065	12,300	10,490	-14.7%
4455350-710000	PRINCIPAL	281,202	289,956	298,984	308,296	308,296	318,356	3.3%
4455350-710100	PRINCIPAL - CAPACITY	104,560	110,433	116,636	122,973	122,973	130,095	5.8%
4455350-720000	INTEREST	111,433	102,623	93,535	67,635	90,849	81,392	-10.4%
4455350-720100	INTEREST - CAPACITY	92,710	86,603	80,368	58,304	78,448	71,327	-9.1%
4455350-799999	DEBT SERVICE OFFSET	(385,762)	(400,388)	(415,620)	(431,269)	0	0	0.0%
Department Total		57,545	(1,271)	(4,128)	128,594	0	0	0.0%
446 OLDE MARCO DISTRICT								
4460000-361100	INTEREST	(11,461)	(11,493)	(9,624)	(20)	0	0	0.0%
4460000-369900	OTHER MISCELLANEOUS	0	(127)	(173)	(82)	0	0	0.0%
4460000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(26,662)	(26,402)	-1.0%
4465350-524940	MISCELLANEOUS EXPENSE	1,044	853	759	660	1,050	790	-24.8%
4465350-710100	PRINCIPAL - CAPACITY	10,094	10,909	11,789	12,706	12,706	13,767	8.4%
4465350-720100	INTEREST - CAPACITY	14,941	14,080	13,184	9,646	12,906	11,845	-8.2%
4465350-799999	DEBT SERVICE OFFSET	(10,094)	(10,909)	(11,789)	(12,706)	0	0	0.0%
Department Total		4,524	3,312	4,146	10,205	0	0	0.0%
447 PORT MARCO DISTRICT								
4470000-361100	INTEREST	3,572	(4,112)	(1,989)	(3)	0	0	0.0%
4470000-369900	OTHER MISCELLANEOUS	0	(8)	(13)	(18)	0	0	0.0%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
4470000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(80)	(80)	0.0%
4475350-524940	MISCELLANEOUS EXPENSE	74	64	59	49	80	80	0.0%
Department Total		3,646	(4,055)	(1,943)	29	0	0	0.0%
448 LAMPLIGHTER DISTRICT								
4480000-361100	INTEREST	(64,840)	(85,001)	(54,136)	(354)	0	0	0.0%
4480000-369900	OTHER MISCELLANEOUS	(6,797)	10,554	(1,627)	(587)	0	0	0.0%
4480000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(312,533)	(311,248)	-0.4%
4485350-523130	INVESTMENT ADVISORY SVC	0	0	0	72	200	0	-100.0%
4485350-524940	MISCELLANEOUS EXPENSE	6,420	4,378	4,198	3,798	5,770	4,620	-19.9%
4485350-710000	PRINCIPAL	130,522	134,467	138,532	142,719	142,719	147,033	3.0%
4485350-710100	PRINCIPAL - CAPACITY	63,837	67,119	70,569	74,080	74,081	78,005	5.3%
4485350-720000	INTEREST	56,629	52,660	48,570	35,561	47,362	43,112	-9.0%
4485350-720100	INTEREST - CAPACITY	50,325	46,924	43,464	31,476	42,401	38,478	-9.3%
4485350-799999	DEBT SERVICE OFFSET	(194,359)	(201,586)	(209,100)	(216,799)	0	0	0.0%
Department Total		41,737	29,515	40,469	69,967	0	0	0.0%
449 SHEFFIELD DISTRICT								
4490000-361100	INTEREST	(146,828)	(175,303)	(128,131)	(1,190)	0	0	0.0%
4490000-369900	OTHER MISCELLANEOUS	(10,050)	(13,536)	15,527	(3,811)	0	0	0.0%
4490000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(547,501)	(544,885)	-0.5%
4495350-523130	INVESTMENT ADVISORY SVC	0	0	0	128	300	0	-100.0%
4495350-524940	MISCELLANEOUS EXPENSE	13,833	10,295	11,485	8,319	13,060	10,610	-18.8%
4495350-710000	PRINCIPAL	258,842	266,849	275,104	283,615	283,615	292,389	3.1%
4495350-710100	PRINCIPAL - CAPACITY	84,356	88,692	93,252	97,892	97,892	103,078	5.3%
4495350-720000	INTEREST	115,427	107,368	99,059	72,548	96,604	87,963	-8.9%
4495350-720100	INTEREST - CAPACITY	66,501	62,007	57,435	41,594	56,030	50,845	-9.3%
4495350-799999	DEBT SERVICE OFFSET	(343,198)	(355,541)	(368,356)	(381,507)	0	0	0.0%
Department Total		38,883	(9,169)	55,376	117,587	0	0	0.0%
450 MACKLE PARK DISTRICT								



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
4500000-361100	INTEREST	(104,540)	(110,647)	(92,693)	(726)	0	0	0.0%
4500000-369900	OTHER MISCELLANEOUS	(270)	(2,180)	(3,705)	(1,016)	0	0	0.0%
4500000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(396,881)	(395,144)	-0.4%
4505350-523130	INVESTMENT ADVISORY SVC	0	0	0	73	200	0	-100.0%
4505350-524940	MISCELLANEOUS EXPENSE	13,232	10,196	8,995	8,689	12,670	11,050	-12.8%
4505350-710000	PRINCIPAL	171,386	176,549	181,868	187,346	187,347	192,990	3.0%
4505350-710100	PRINCIPAL - CAPACITY	72,614	75,642	78,796	82,082	82,083	85,506	4.2%
4505350-720000	INTEREST	85,288	80,093	74,741	55,379	73,160	67,600	-7.6%
4505350-720100	INTEREST - CAPACITY	48,741	45,623	42,376	31,042	41,421	37,998	-8.3%
4505350-799999	DEBT SERVICE OFFSET	(244,001)	(252,191)	(260,664)	(269,428)	0	0	0.0%
Department Total		42,450	23,084	29,714	93,442	0	0	0.0%
451 GULFPORT DISTRICT								
4510000-361100	INTEREST	(45,475)	(64,775)	(61,481)	(545)	0	0	0.0%
4510000-369900	OTHER MISCELLANEOUS	(3,038)	(1,542)	(1,505)	(1,010)	0	0	0.0%
4510000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(154,361)	(155,650)	0.8%
4515350-523130	INVESTMENT ADVISORY SVC	0	0	0	58	200	0	-100.0%
4515350-524940	MISCELLANEOUS EXPENSE	4,950	4,426	3,505	3,342	4,620	4,160	-10.0%
4515350-710000	PRINCIPAL	21,656	22,249	22,859	23,485	23,485	24,128	2.7%
4515350-710100	PRINCIPAL - CAPACITY	80,000	80,000	85,000	85,000	85,000	90,000	5.9%
4515350-720000	INTEREST	10,046	9,449	8,836	6,562	8,656	8,022	-7.3%
4515350-720100	INTEREST - CAPACITY	39,177	36,297	33,290	24,091	32,400	29,340	-9.4%
4515350-799999	DEBT SERVICE OFFSET	(101,656)	(102,249)	(107,859)	(108,485)	0	0	0.0%
Department Total		5,659	(16,145)	(17,354)	32,497	0	0	0.0%
452 EAST WINTERBERRY N. DISTRICT								
4520000-361100	INTEREST	(21,989)	(29,118)	(25,767)	(195)	0	0	0.0%
4520000-369900	OTHER MISCELLANEOUS	(3,341)	(362)	(352)	(186)	0	0	0.0%
4520000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(81,534)	(80,206)	-1.6%
4525350-523130	INVESTMENT ADVISORY SVC	0	0	0	23	100	0	-100.0%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
4525350-524940	MISCELLANEOUS EXPENSE	2,424	1,736	1,595	1,560	2,290	1,950	-14.8%
4525350-710000	PRINCIPAL	30,558	31,376	32,216	33,079	33,079	33,965	2.7%
4525350-710100	PRINCIPAL - CAPACITY	20,000	20,000	25,000	25,000	25,000	25,000	0.0%
4525350-720000	INTEREST	13,802	12,979	12,134	9,009	11,885	11,011	-7.4%
4525350-720100	INTEREST - CAPACITY	11,189	10,342	9,442	6,809	9,180	8,280	-9.8%
4525350-799999	DEBT SERVICE OFFSET	(50,558)	(51,376)	(57,216)	(58,079)	0	0	0.0%
Department Total		2,085	(4,424)	(2,948)	17,020	0	0	0.0%
453 EAST WINTERBERRY S. DISTRICT								
4530000-361100	INTEREST	(46,141)	(76,993)	(54,583)	(764)	0	0	0.0%
4530000-369900	OTHER MISCELLANEOUS	(144)	(2,566)	(579)	(283)	0	0	0.0%
4530000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(118,820)	(118,511)	-0.3%
4535350-523130	INVESTMENT ADVISORY SVC	0	0	0	42	100	0	-100.0%
4535350-524940	MISCELLANEOUS EXPENSE	3,731	2,856	2,350	1,823	2,890	2,650	-8.3%
4535350-710000	PRINCIPAL	78,719	80,827	82,991	85,214	85,214	87,496	2.7%
4535350-720000	INTEREST	35,554	33,434	31,258	23,208	30,616	28,365	-7.4%
4535350-799999	DEBT SERVICE OFFSET	(78,719)	(80,827)	(82,991)	(85,214)	0	0	0.0%
Department Total		(7,000)	(43,269)	(21,555)	24,026	0	0	0.0%
454 GOLDENROD DISTRICT								
4540000-361100	INTEREST	(71,128)	(115,519)	(91,087)	(1,189)	0	0	0.0%
4540000-369900	OTHER MISCELLANEOUS	69	(1,019)	(921)	(561)	0	0	0.0%
4540000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(236,950)	(235,827)	-0.5%
4545350-523130	INVESTMENT ADVISORY SVC	0	0	0	70	200	0	-100.0%
4545350-524940	MISCELLANEOUS EXPENSE	6,569	4,540	4,390	3,547	5,620	4,630	-17.6%
4545350-525905	DEPRECIATION	103,138	103,138	103,138	0	0	0	0.0%
4545350-710000	PRINCIPAL	149,854	154,216	158,705	163,325	163,325	168,079	2.9%
4545350-720000	INTEREST	78,043	73,654	69,138	51,532	67,805	63,118	-6.9%
4545350-799999	DEBT SERVICE OFFSET	(149,854)	(154,216)	(158,705)	(163,325)	0	0	0.0%
Department Total		116,691	64,793	84,657	53,399	0	0	0.0%



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
455 COPPERFIELD DISTRICT								
4550000-361100	INTEREST	(44,816)	(68,899)	(58,606)	(804)	0	0	0.0%
4550000-369900	OTHER MISCELLANEOUS	25,366	(627)	(2,125)	(373)	0	0	0.0%
4550000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(146,459)	(145,640)	-0.6%
4555350-523130	INVESTMENT ADVISORY SVC	0	0	0	41	100	0	-100.0%
4555350-524940	MISCELLANEOUS EXPENSE	4,501	3,131	2,865	2,419	3,780	3,020	-20.1%
4555350-525905	DEPRECIATION	66,499	66,499	66,499	0	0	0	0.0%
4555350-710000	PRINCIPAL	92,441	95,132	97,901	100,751	100,752	103,684	2.9%
4555350-720000	INTEREST	48,143	45,435	42,650	31,789	41,827	38,936	-6.9%
4555350-799999	DEBT SERVICE OFFSET	(92,441)	(95,132)	(97,901)	(100,751)	0	0	0.0%
Department Total		99,693	45,539	51,283	33,071	0	0	0.0%
456 ESTATES DISTRICT								
4560000-361100	INTEREST	(182,052)	(210,417)	(182,668)	(1,115)	0	0	0.0%
4560000-369900	OTHER MISCELLANEOUS	0	(482)	(2,138)	(1,301)	0	0	0.0%
4560000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(421,112)	(417,948)	-0.8%
4565350-523130	INVESTMENT ADVISORY SVC	0	0	0	176	400	0	-100.0%
4565350-524940	MISCELLANEOUS EXPENSE	18,548	13,482	12,935	12,620	18,350	15,480	-15.6%
4565350-525905	DEPRECIATION	252,582	252,582	252,582	0	0	0	0.0%
4565350-710000	PRINCIPAL	259,218	266,395	273,772	281,352	281,353	289,143	2.8%
4565350-720000	INTEREST	137,835	130,617	123,198	92,269	121,009	113,325	-6.3%
4565350-799999	DEBT SERVICE OFFSET	(259,218)	(266,395)	(273,772)	(281,352)	0	0	0.0%
Department Total		226,914	185,781	203,909	102,650	0	0	0.0%
Grand Total		1,036,135	517,755	729,712	991,272	0	0	0.0%



HIDEAWAY BEACH FUND (150)

FINANCIAL SUMMARY

Fiscal Year 2021-22

Beginning Unassigned Fund Balance - as of Sept. 30, 2020		\$	2,670,044
Projected Revenues FY 2020-21		\$	555,751
Projected Expenditures FY 2020-21		\$	361,914
Estimated Net Increase/(Decrease) in Fund Balance		\$	193,837
Expected Unassigned Fund Balance as of Sept. 30, 2021		\$	2,863,881
Add Fiscal Year 2021-22 Budgeted Revenues			
Taxes	865,486		
Transfers In	-	\$	865,486
TOTAL AVAILABLE RESOURCES		\$	3,729,367
Less Fiscal Year 2021-22 Budgeted Expenditures			
Operating Expenditures	865,486	\$	865,486
BUDGETED CASH FLOW		\$	-
Projected Unassigned Fund Balance as of September 30, 2022		\$	2,863,881



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
Hideaway Beach								
150 HIDEAWAY BEACH TAX DISTRICT								
1500000-311000	AD VALOREM TAXES	(652,144)	(655,640)	(505,535)	(538,719)	(535,697)	(865,486)	61.6%
1500000-311200	DELINQUENT AD VALOREM TAXES	0	(986)	0	0	0	0	0.0%
1500000-361100	INTEREST	(8,729)	(35,060)	(30,448)	(589)	0	0	0.0%
1500000-362100	RENTAL INCOME	0	0	0	(16,224)	(20,281)	0	-100.0%
1500000-369900	OTHER MISCELLANEOUS	0	(340)	0	0	0	0	0.0%
1505371-523100	PROFESSIONAL SERVICES	142,442	183,047	101,473	280,729	285,273	100,000	-64.9%
1505371-523107	LEGAL - OTHER	3,356	5,064	24,220	30,910	33,685	15,000	-55.5%
1505371-523120	WILDLIFE MONITORING	8,400	28,250	0	0	40,000	40,000	0.0%
1505371-523400	OTHER CONTRACTUAL SERVICES	0	0	0	38,915	45,621	0	-100.0%
1505371-524000	TRAVEL & PER DIEM	1,270	63	46	47	3,000	3,000	0.0%
1505371-524600	REPAIR & MAINTENANCE	0	0	0	12,225	12,225	0	-100.0%
1505371-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	139,859	707,486	405.9%
Department Total		(505,405)	(475,601)	(410,244)	(192,707)	3,685	0	-100.0%
Hideaway Beach								
150 HIDEAWAY BEACH TAX DISTRICT								
1505371-606300	INFRASTRUCTURE	0	707,229	0	0	0	0	0.0%
1505371-606400	MACHINERY & EQUIPMENT	0	0	121,684	0	0	0	0.0%
Department Total		0	0	121,684	0	0	0	0.0%
Grand Total		(505,405)	231,628	(288,560)	(192,707)	3,685	0	-100.0%



RISK MANAGEMENT FUND (500)

FINANCIAL SUMMARY

Fiscal Year 2021-22

Beginning Fund Balance - as of Sept. 30, 2020		\$ 1,787,078
Projected Revenues FY 2020-21		\$ 1,578,045
Projected Expenditures FY 2020-21		\$ 1,513,888
Net Increase/(Decrease) in Fund Balance		<u>\$ 64,157</u>
Expected Fund Balance as of Sept. 30, 2021		\$ 1,851,235
Add Fiscal Year 2021-22 Budgeted Revenues		
Transfers In General Fund	676,758	
Transfers In Bldg Services	92,300	
Transfers In Water Sewer	908,995	
		<u>\$ 1,678,053</u>
TOTAL AVAILABLE RESOURCES		\$ 3,529,288
Less Fiscal Year 2021-22 Budgeted Expenditures		
Operating Expenditures	1,778,053	
		<u>\$ 1,778,053</u>
BUDGETED CASH FLOW		\$ (100,000)
Projected Fund Balance as of September 30, 2022		\$ 1,751,235



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
500 SELF-INSURANCE FUND								
5000000-341205	INTERNAL SERV FEE-INSUR GEN FD	(682,800)	(682,800)	(682,800)	(537,862)	(586,758)	(676,758)	15.3%
5000000-341210	INTERNAL SERV FEE-INSUR BLDG	(67,284)	(67,284)	(67,284)	(66,270)	(72,295)	(92,300)	27.7%
5000000-341215	INTERNAL SERV FEE-WTR/SWR	(662,940)	(662,940)	(662,940)	(750,743)	(818,992)	(908,995)	11.0%
5000000-361100	INTEREST	(16,958)	(67,482)	(58,642)	(1,035)	0	0	0.0%
5000000-369900	OTHER MISCELLANEOUS	(37,611)	(14,691)	(5,181)	(870)	0	0	0.0%
5000000-369905	INSURANCE CLAIMS REIMBUSEMT	(396,358)	(59,428)	(242,938)	(87,595)	0	0	0.0%
5000000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(100,000)	(100,000)	0.0%
5005190-523106	LEGAL - LITIGATION	0	0	11,370	0	0	0	0.0%
5005190-523430	SELF INS THIRD PARTY ADMIN	35,500	36,000	36,000	36,500	39,000	41,000	5.1%
5005190-524500	INSURANCE	759,045	849,259	956,611	1,086,364	1,004,045	1,202,053	19.7%
5005190-524520	INSURANCE CLAIMS PAID	31,316	1,591,295	(85,013)	366,513	400,000	400,000	0.0%
5005190-524600	REPAIR & MAINTENANCE	20,694	11,768	13,582	24,467	35,000	35,000	0.0%
5005190-524940	MISCELLANEOUS EXPENSE	11,200	45	60	45	0	0	0.0%
5005810-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	100,000	100,000	0.0%
5005810-525855	TRANSFERS OUT-CIP	375,000	0	0	0	0	0	0.0%
Department Total		(631,195)	933,741	(787,174)	69,514	0	0	0.0%
Grand Total		(631,195)	933,741	(787,174)	69,514	0	0	0.0%



FIRE PENSION PLAN (650)

Fire Pension Plan Description

Plan Administration: The City administers a single-employer, defined benefit pension plan (the “Plan”) that covers all fulltime firefighters hired after January 1, 1996. The Plan was created by Ordinance of the City Council which grants the authority to establish and amend the benefit terms to the Board of Trustees, subject to City Council approval. Management of the Plan is vested in the Board of Trustees, which consists of five members, two of whom are current or retired members of the Plan, one is a City resident, one is a City employee, and one of whom is appointed by the City Council from non-members of the Plan. The Plan does not prepare separate financial statements and is included as part of the pension trust funds in the City's financial reporting entity since it is not legally separate from the City

Benefits Provided: The Plan provides retirement benefits, deferred allowances, and death and disability benefits. A participant may retire after reaching the age of 55, with six or more years of service, or after accumulating twenty-five years of service with the City, regardless of age.

Retired employees or their beneficiaries are entitled to pension payments for the longer of ten years or the retirees' remaining life equal to 3% of their final five-year average compensation times the number of years of credited service. The final five-year average compensation is the average annual compensation of the five highest years within the last ten years of service.

Compensation includes overtime, but excludes lump-sum payments of unused leave. Maximum annual pension payments to retirees are the lesser of \$90,000 or 100% of the average aggregate compensation for the three consecutive calendar years during which the firefighter was an active member and had his/her highest aggregate compensation. An additional supplemental benefit is also payable in the monthly amount of \$3 multiplied by credited service.

Early retirement is available at age 50, with six years of credited service, with the benefit reduced by 3% per year for each year early. Delayed retirement is permitted, with the benefit calculated the same as the normal retirement benefit, but based on credited service and average final compensation as of the actual retirement date.

Participants are not vested until they reach six years of service, at which time they become 100% vested.

Terminated non-vested employees receive refunds of their accumulated member contribution only. Terminated vested employees receive their vested accrued benefit payable at early (after reduction) or normal retirement.



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
650 FIRE PENSION TRUST								
6500000-361100	INTEREST	(99,575)	(215,812)	(242,856)	(162,988)	0	0	0.0%
6500000-361200	DIVIDENDS	(235,746)	(268,724)	(236,827)	(186,543)	0	0	0.0%
6500000-361300	NET INC/DEC IN FMK VALUE	84,008	(121,496)	(1,032,893)	(2,693,539)	0	0	0.0%
6500000-361400	GAIN OR LOSS ON INVESTMENT	(1,313,660)	(331,882)	(423,660)	(1,262,771)	0	0	0.0%
6500000-368005	PENSION FD CONTRIB -EMPLOYEE	(23,976)	(25,905)	(27,736)	(27,661)	0	0	0.0%
6500000-368010	PENSION CONTRIBUTION - CITY	(945,190)	(1,031,726)	(1,122,595)	(1,111,707)	(60,000)	(60,750)	1.3%
6500000-368020	PENSION CONTRIBUTION STATE	(333,793)	(337,058)	(364,767)	(371,103)	(20,000)	(20,250)	1.3%
6500000-369900	OTHER MISCELLANEOUS	(55)	0	0	0	0	0	0.0%
6505180-523105	LEGAL	20,000	15,455	15,156	13,750	28,000	28,000	0.0%
6505180-523125	ACTUARIAL SERVICES	16,976	17,508	21,271	5,567	24,000	24,000	0.0%
6505180-523130	INVESTMENT ADVISORY SVC	139,551	154,135	165,070	128,247	0	0	0.0%
6505180-523400	OTHER CONTRACTUAL SERVICES	10,522	10,345	10,300	8,620	0	0	0.0%
6505180-523600	PENSION BENEFITS	158,478	531,049	247,453	615,560	0	0	0.0%
6505180-524500	INSURANCE	2,304	3,003	3,003	3,003	3,000	4,000	33.3%
6505180-524910	OTHER CHGS - ADMINISTRATIVE	0	0	0	0	15,000	15,000	0.0%
6505180-524940	MISCELLANEOUS EXPENSE	120	91	90	65	10,000	10,000	0.0%
6505180-525400	MEMBERSHIPS AND PUBLICATIONS	3,680	1,960	1,340	1,395	0	0	0.0%
6505180-525500	TRAINING	4,517	905	664	843	0	0	0.0%
Department Total		(2,511,839)	(1,598,152)	(2,986,988)	(5,039,262)	0	0	0.0%



POLICE PENSION PLAN (651)

Police Pension Plan Description

Plan Administration: In 2005, the City established and currently administers a single-employer, defined benefit pension plan (the Plan) that covers all full-time sworn police officers. The Plan was created by Ordinance of the City Council which grants the authority to establish and amend the benefit terms to the Board of Trustees, subject to City Council approval. Management of the Plan is vested in the Board of Trustees, which consists of five members, two of whom are current or retired members of the Plan, one is a City resident, one is a City employee, and one of whom is appointed by the City Council from non-members of the Plan. The Plan does not prepare separate financial statements and is included as part of the pension trust fund in the City's financial reporting entity since it is not legally separate.

Benefits Provided: The Plan provides retirement benefits, deferred allowances, and death and disability benefits. A participant may retire after reaching the age of 55, with six or more years of service, or accumulating twenty-five years of service with the City, regardless of age.

Retired employees or their beneficiaries are entitled to pension payments for the longer of ten years or the retirees' remaining life equal to 3% of their final five-year average compensation times the number of years of credited service. The final five-year average compensation is the average annual compensation of the five highest years within the last ten years of service.

Compensation includes overtime of up to 300 hours annually and lump-sum payments of unused leave, but excludes pay for special duty or extra-details. An additional supplemental benefit is also payable in the monthly amount of \$3, multiplied by credited service.

Early retirement is available at age 50, with six years of credited service, with the benefit reduced by 3% per year for each year early.

Participants are not vested until they reach six years of service, at which time they become 100% vested. Terminated non-vested employees receive refunds of their accumulated member contribution only. Terminated vested employees receive their vested accrued benefit payable at normal retirement.

Pension provisions include disability benefits, whereby a disabled employee is entitled to receive the greater of the normal retirement benefits or a percentage of the five-year average annual compensation (42% if service incurred or 25% if non-service incurred, provided the employee has at least 8 years of credited service). Pension provisions also include death benefits, whereby the surviving spouse is entitled to receive the vested pension benefit over ten years. Plan amendments are initiated by the Pension Board, and adopted by City Ordinance, after the required public hearings. The cost of administering the Plan is financed by contributions made to the Plan.



Marco Island FY 2022 Adopted Budget

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	YTD Actuals	2021 Revised Budget	2022 Adopted Budget	% Chng
651 POLICE PENSION TRUST								
6510000-361100	INTEREST	(88,125)	(134,555)	(151,357)	(118,005)	0	0	0.0%
6510000-361200	DIVIDENDS	(191,485)	(211,584)	(190,325)	(149,765)	0	0	0.0%
6510000-361300	NET INC/DEC IN FMK VALUE	117,623	(40,851)	(729,337)	(2,260,640)	0	0	0.0%
6510000-361400	GAIN OR LOSS ON INVESTMENT	(1,013,181)	(241,515)	(404,044)	(909,775)	0	0	0.0%
6510000-368005	PENSION FD CONTRIB -EMPLOYEE	(11,495)	(11,479)	(13,116)	(12,150)	0	0	0.0%
6510000-368010	PENSION CONTRIBUTION - CITY	(715,410)	(632,547)	(520,316)	(554,896)	(65,120)	(64,680)	-0.7%
6510000-368020	PENSION CONTRIBUTION STATE	(201,135)	(221,812)	(268,941)	(220,842)	(8,880)	(8,820)	-0.7%
6515180-523105	LEGAL	12,000	12,705	12,156	11,190	20,000	20,000	0.0%
6515180-523125	ACTUARIAL SERVICES	22,849	25,573	18,707	15,195	30,000	25,000	-16.7%
6515180-523130	INVESTMENT ADVISORY SVC	113,047	119,810	125,412	108,472	0	0	0.0%
6515180-523400	OTHER CONTRACTUAL SERVICES	10,693	11,600	11,514	10,147	0	0	0.0%
6515180-523600	PENSION BENEFITS	280,997	488,778	416,943	402,429	0	0	0.0%
6515180-524500	INSURANCE	2,331	2,336	2,336	2,336	3,000	3,500	16.7%
6515180-524910	OTHER CHGS - ADMINISTRATIVE	0	0	0	0	15,000	15,000	0.0%
6515180-524940	MISCELLANEOUS EXPENSE	192	90	90	65	6,000	10,000	66.7%
6515180-525400	MEMBERSHIPS AND PUBLICATIONS	600	600	620	620	0	0	0.0%
6515180-525500	TRAINING	1,227	0	0	0	0	0	0.0%
Department Total		(1,659,272)	(832,851)	(1,689,657)	(3,675,620)	0	0	0.0%
Grand Total		(4,171,111)	(2,431,003)	(4,676,645)	(8,714,881)	0	0	0.0%

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.

Á

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

RESOLUTION 21-41

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 2022 COMMENCING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022 FOR THE PURPOSE OF PROVIDING SUFFICIENT FUNDS FOR THE GENERAL FUND OPERATIONS AND TO PAY INTEREST ON AND PROVIDE FOR THE RETIREMENT OF DEBT APPROVED BY REFERENDUM; PROVIDING FOR CONFLICT AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the 2021 Tax Assessment Roll for the City of Marco Island has been prepared, equalized, and certified, showing:

Total Taxable Value of Real and Personal Property: \$11,848,619,361

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 \$1.7088 per one thousand dollars (\$1,000.00) of assessed valuation is hereby tentatively levied on all taxable property within the City of Marco Island for the fiscal year commencing October 1, 2021 and ending September 30, 2022. 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 mills.

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:

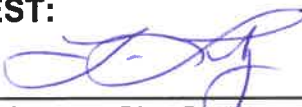
Total General Fund Operations	1.7088 mills	\$19,538,278
Voted Debt Service	0.0000 mills	\$0.00

Section 4. The current year's aggregate rolled-back rate is 1.7566 mils. The change in the aggregate millage rate from the aggregate rolled-back rate is an increase of 1.59 percent.

Section 5. That a public hearing was held on the tentative tax levy and the tentative budget on September 7, 2021.

Passed and adopted in open and regular session through roll call vote by the City Council of the City of Marco Island, Florida, this 20th day of September 2021.

ATTEST:



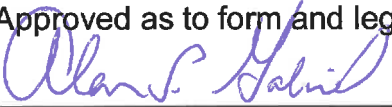
Laura Litzan, City Clerk

CITY OF MARCO ISLAND, FLORIDA

By: 

Jared Grifoni, Chairman

Approved as to form and legal sufficiency:



Alan L. Gabriel, City Attorney

RESOLUTION 21-42

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 PERIOD FROM THE 1ST DAY OF OCTOBER 2021, TO THE 30TH DAY OF SEPTEMBER 2022; 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; and

WHEREAS, the City of Marco Island held a City Council Work Session on the fiscal year 2021-2022 budget on July 19, 2021; and

WHEREAS, the 2021 Tax Assessment Roll for the City of Marco Island has been prepared, equalized, and certified, showing:

Total Taxable Value of Real & Personal Property: \$11,848,619,361; 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, 2021, and ending September 30, 2022, is hereby tentatively adopted.

Section 2. That for the payment of expenses and obligations of the City of Marco Island for the fiscal year ending September 30, 2022, 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 Reappropriation 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, 2021, the unpaid purchase orders, outstanding contracts, and other commitments for Fiscal Year 2020-21. 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 a public hearing was held on the tentative tax levy and the tentative budget on September 7, 2021.

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 20th day of September 2021.

ATTEST:



Laura Litzan, City Clerk

CITY OF MARCO ISLAND, FLORIDA

By: 

Jared Grifoni, Chairman

Approved as to form and legal sufficiency:



Alan L. Gabriel, City Attorney

Exhibit A

BUDGET SUMMARY City of Marco Island - Fiscal Year 2021-2022 THE PROPOSED OPERATING BUDGET EXPENDITURES FOR THE CITY OF MARCO ISLAND ARE 4.1 % MORE 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:									
Ad Valorem Taxes	1,7088							19,538,278	
Ad Valorem Taxes (Voted Debt)	0,0000		0					0	
Ad Valorem Taxes (Hideaway)	1,5000						865,486	865,486	
Charges for Services		2,520,000			32,639,500			37,851,628	
Intergovernmental Revenue		4,806,571		370,000	0			5,176,571	
Other Revenues		388,500	0	3,900,000	0			4,288,500	
TOTAL SOURCES	27,405,477	2,520,000	0	4,270,000	32,639,500	0	865,486	67,700,463	
Interfund Transfers In	0	0	1,067,366	4,482,313	0	1,678,053		7,227,732	
Fund Balances/Reserves	12,314,015	258,298	820,153	20,162,978	4,536,069	1,787,078	2,670,044	42,548,635	
TOTAL REVENUES, TRANSFERS AND BALANCES	39,719,492	2,778,298	1,887,519	28,915,291	37,175,569	3,465,131	3,535,530	117,476,830	
EXPENDITURES/EXPENSES:									
General Government	3,308,827							3,308,827	
Growth Management	742,116							742,116	
Public Safety	12,795,384							15,418,070	
Parks & Recreation	1,228,939						865,486	2,094,425	
Public Works	2,894,355							2,894,355	
Fleet & Facilities Management	1,286,616								
Debt Service			1,067,366						
Capital Projects				7,132,820					
Water & Sewer					14,727,757			15,795,123	
Internal Services					6,973,600			14,106,420	
TOTAL EXPENDITURES/EXPENSES	676,758	427,440	1,067,366	7,132,820	38,996,345	1,778,053	865,486	73,833,191	
Interfund Transfers Out	22,943,005	3,050,116	1,067,366	0	179,224			5,549,879	
Fund Balances/Reserves	5,323,973	46,482	820,153	21,782,471	0	1,687,078	2,670,044	38,093,960	
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	39,719,492	2,778,298	1,887,519	28,915,291	37,175,569	3,465,131	3,535,530	117,476,830	
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.									

RESOLUTION 21-43

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, 2021 AND ENDING SEPTEMBER 30, 2022 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 2021 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: \$597,917,911

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 2022 operating tax levy and millage rate for the Hideaway Beach Special Taxing District is hereby fixed and determined to be 1.500 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	1.500 mil	\$865,486
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 tentative tax levy and tentative budget on September 7, 2021.

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 20th day of September 2021.

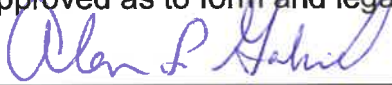
ATTEST:

Laura Litzan, City Clerk

CITY OF MARCO ISLAND, FLORIDA

By: _____
Jared Grifoni, Chairman

Approved as to form and legal sufficiency:



Alan L. Gabriel, City Attorney

RESOLUTION 21-44

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, 2021 AND ENDING SEPTEMBER 30, 2022; 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 June 24, 2021, and decided to adopt their millage at 1.500 mils for their FY 2022 budget; and

WHEREAS, the 2021 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: \$597,917,911; 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, 2021 and ending September 30, 2022 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, 2022 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:

HideawayBeachSpecialTaxingDistrict	\$865,486
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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, 2021 the unpaid purchase orders, outstanding contracts, and other commitments for Fiscal Year 2020-21. 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 a public hearing was held on the tentative tax levy and the tentative budget on September 7, 2021.

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 20th day of September 2021.

ATTEST:



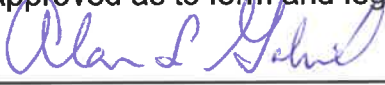
Laura Litzan, City Clerk

CITY OF MARCO ISLAND, FLORIDA

By: 

Jared Grifoni, Chairman

Approved as to form and legal sufficiency:



Alan L. Gabriel, City Attorney



*City Of Marco Island
Office of the City Manager*



50 Bald Eagle Drive
Marco Island, Florida 34145
239-389-5000

Art provided by: Joseph Parisi