



City of Marco Island

Annual Budget 2026-2027

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

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Table of Contents

PAGE

BUDGET OVERVIEW

City Wide Organization Chart	1
Budget Process	2
Budget Cycle	3
Funds Overview	4
Strategic Goals and Strategies	7
Spending Cap Calculation	9
Budget Summary & FTE's	10

GENERAL FUND

General Fund - Revenues & Expenditures	12
--	----

BUILDING FUND

Building Fund - Revenues & Expenditures.....	37
--	----

DEBT SERVICE

Consolidated Debt Summary	40
Debt Detail.....	41
Debt Service Revenue & Expenditures.....	42

CAPITAL IMPROVEMENTS

Capital Initiatives	45
Capital Improvement Plan	46
Capital Equipment Replacement Plan.....	47

WATER & SEWER UTILITY

Water & Sewer Fund - Revenues & Expenditures.....	50
Sewer Assessment District - Revenues & Expenditures.....	62

HIDEAWAY BEACH FUND

Hideaway Beach Special Tax District Revenues & Expenditures.....	79
--	----

RISK MANAGEMENT FUND

Self- Insurance Fund - Revenues & Expenditures	81
--	----

PENSIONS

Fire & Police Pension – Revenues & Expenditures.....	83
--	----

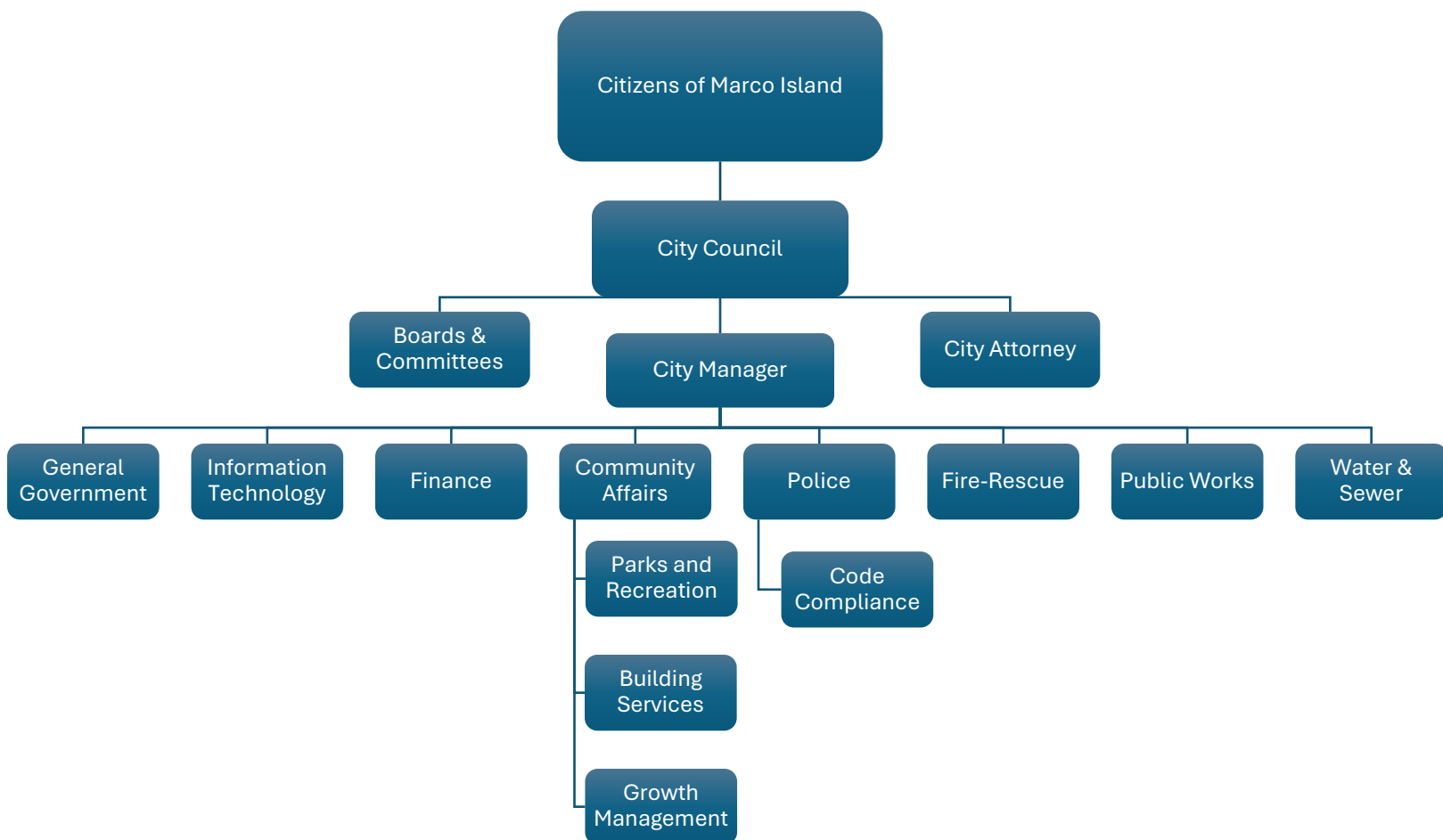
SUPPLEMENTAL INFORMATION

FY 2027 Adopted Budget Resolutions (4) 26-57, 26-58, 26-59, 26-60.....	87
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City of Marco Island

City Wide Organization Chart



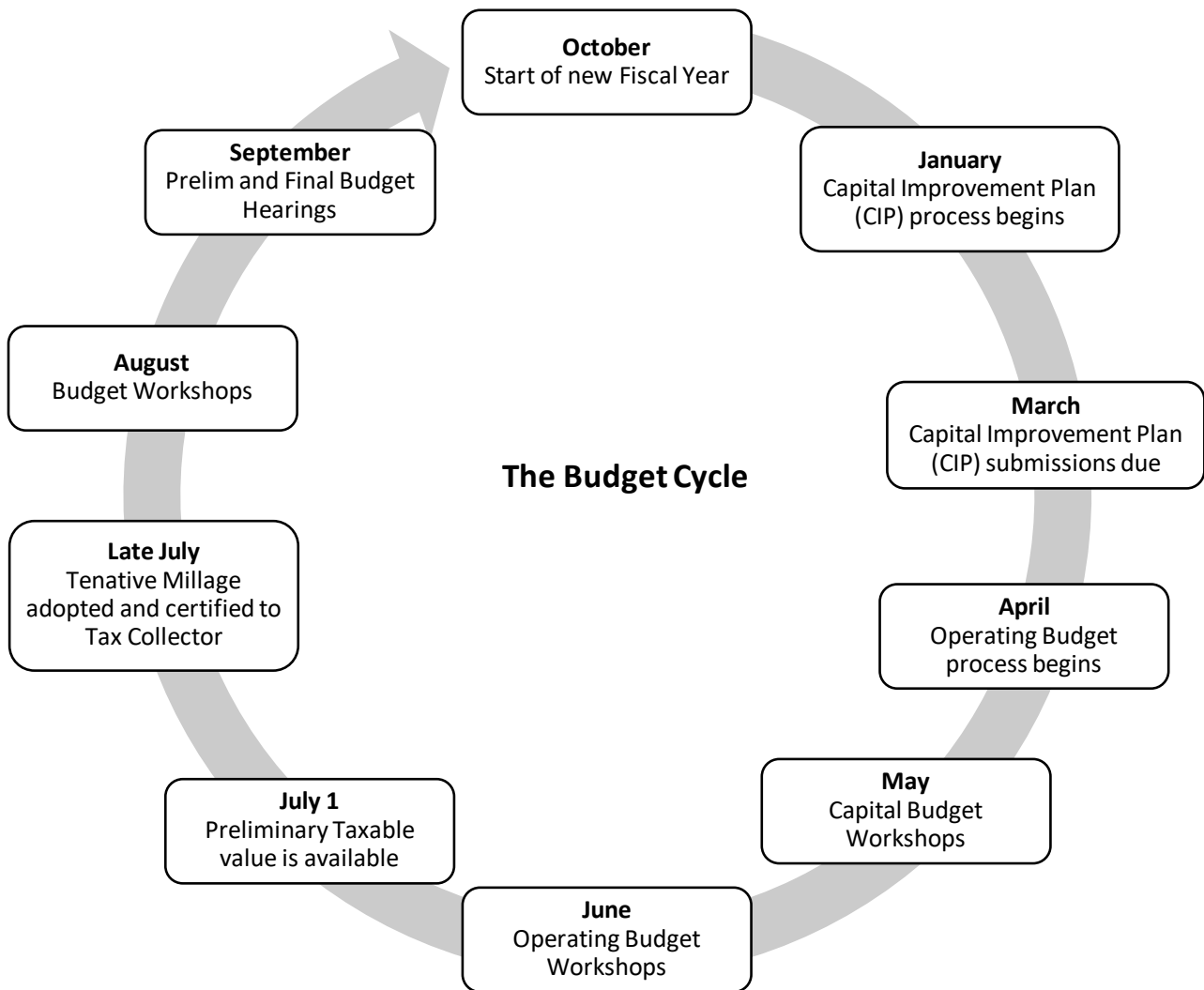
BUDGET PROCESS

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. 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 budget amendments over \$50,000.
 - 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.



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 personnel services, contractual services and utilities, depreciation and other expenses.

Additionally, the City reports the following fund types:

- The internal service fund is a proprietary fund which accounts for the collections of premiums, accumulation of reserves and payment of claims for the City's self-insurance program.
- 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 is also a special revenue fund. The activities in this fund for this fiscal year are related to hurricane expenditures undertaken as part of the City's recovery efforts to repair and replace its infrastructure as well as Public Works and Fire Services grants.

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 collected 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, under modified accrual accounting. Debt service expenditures and accrued compensated absences expenditures are recorded only when payment is due.

City of Marco Island

Operations / Accounting Structure

The table below identifies which accounting fund (or function) each line is 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									X					
General Government	X														
Police	X														
Fire Rescue	X														
Emerg. Disaster Management	X														
Code Compliance	X														
Public Works	X														
Parks & Recreation	X														
Gen Govt Transfer Out	X														
General Fund Debt					X										
General Fund Capital Improvements						X									
One Cent Sales Tax							X								
Grants Fund		X													
Hideaway				X											
Building Services			X												
Building Services Capital Improvements						X									
Water Sewer Operations								X							
Water Sewer Debt									X	X					
Water Sewer Capital Improvements											X				
Sewer Assessment Districts												X			
Insurance Fund													X		
Fire Pension														X	
Police Pension															X

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

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



City of Marco Island

Marco Island Strategic Goals and Strategies:

The City's budget priorities continue to align with the goals outlined in its 15-year Strategic Vision Plan. These priorities focus on preserving the community's pristine natural environment and water quality, maintaining a financially sustainable organization that delivers exceptional public services, managing growth and development responsibly, and ensuring Marco Island remains an outstanding place to live.

In April 2019, the City Council adopted the [15-Year Vision Plan](#), which serves as a guiding framework for allocating resources, setting priorities, and directing City efforts. The plan establishes four primary goals, supported by a series of strategies and action elements designed to achieve them.

<u>STRATEGIC PLAN GOAL</u>	<u>STRATEGIC PLAN OBJECTIVE</u>	<u>FY 2026-27 BUDGET</u>
Goal 1. Financially Sound City Providing excellent services	C. Provide City services in a cost-effective and efficient manner	The City of Marco Island has maintained low property taxes while also increasing the city government's level of service through allocating resources towards a brand new Veterans Park, new fire station, the completion of the renovation of the City Annex building for multi-departmental use while operating effectively and efficiently
	D. Have resources to support defined City services and service levels	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.
	E. Invest in the maintenance and upgrade of City facilities, equipment, and infrastructure	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 FY27 Budget includes a total of \$11.4 million towards capital improvements related to facilities, equipment, and infrastructure.
	F. Leverage City resources through grants and outside funding sources	The City has been awarded various Hazard Mitigation Grants along with grants from the Florida Dept of Environmental Protection and Florida Dept of Transportation.
Goal 2. Pristine Natural Environment and Quality Water	A. Improve the overall quality of water	\$60k is budgeted inside the Public Works department for FY27 for Water Quality Testing.
	C. Develop and maintain an effective storm water management system	\$1.3 million is budgeted for drainage improvement within the Public Works Capital Improvement program.



City of Marco Island

<u>STRATEGIC PLAN GOAL</u>	<u>STRATEGIC PLAN OBJECTIVE</u>	<u>FY 2026-27 BUDGET</u>
	G. Effectively manage wildlife	Growth Management works closely with residents to help protect the wildlife on Marco Island. One example is a \$10,000 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	The City's Parks and Recreation Department has \$96k 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	New developments are reviewed through Growth Management and Building Services, a combined budget of \$4.9 million
	D. Have well-designed, well-maintained roads, sidewalks, and trails	The City has budgeted \$195k for FY26-27 towards street resurfacing and \$314k towards bike baths.
	E. Develop and update the Comprehensive Plan, Land Development Code, and infrastructure master plans	This is monitored and reviewed for updates continuously. The City initially budgeted \$118k for a Parks Comprehensive Master Plan inside the FY2022-23 Budget with continued design and consulting services through FY26-27.
Goal 4. Great Place to Live	B. Maintain a safe community	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	This can only be accomplished by having emergency reserves for when the City has an emergency. The City maintains a minimum reserve of 25% of annual operating expenses to ensure the City can respond and recover from a major hurricane.
	E. Have well-designed, well-maintained parks and park venues/amenities	The City has invested over \$11 million towards Veterans' Community Park. The construction was completed in December of 2022. The Dog Park at Mackle Park was upgraded to include handicap access in 2025.



City of Marco Island

SPENDING CAP CALCULATION FOR FISCAL YEAR 2027

Projected Expenditures fiscal year ending September 2026	29,326,954
General Fund transfer to Capital Improvements Fund	3,182,576
Debt Service	1,625,382
Total of All Funds Subject to Spending Cap	34,134,912
Less expenditures funded by :	
Grants and Gifts	(763,126)
Enterprise Funds	(1,492,736)
Fiscal year 2026 expenditures subject to Spending Cap	31,879,051
Plus percentages permitted by City Charter:	
3% General Fund Expenditures Increase	956,372
2.8% S.S. COLA Release	892,613
	1,848,985
Fiscal Year 2027 Spending Cap	33,728,036
FY27 Projected Budget (<i>less expenditures funded by Grants, Gifts, Enterprise Funds</i>)	32,084,927
FY27 Expenditures (+over/-under) Spending Cap	-1,643,109



City of Marco Island

FY 2026-27 Budget Summary

Description	Actual 2023	Actual 2024	Actual 2025	YTD Actual 2026	Original Budget 2026	Revised Budget 2026	Proposed Budget 2027	Revised FY26 vs Proposed FY27	Adopted Budget FY25 FTE	Adopted Budgeted FY26 FTE	Proposed Budgeted FY27 FTE
0010000 General Fund											
311000 - Ad Valorem Taxes	19,737,410	20,001,959	20,454,092	22,497,337	22,640,800	22,640,800	23,505,227	3.8%			
312410 - First Local Option Fuel Tax	658,352	669,615	665,954	604,150	650,000	650,000	650,000	0.0%			
312420 - Second Local Option Fuel Tax	492,411	501,511	498,077	454,919	500,000	500,000	500,000	0.0%			
335120 - State Revenue Sharing	865,448	807,324	802,453	702,447	850,000	850,000	825,000	-2.9%			
335180 - State Revenue Half Cent Tax	2,965,582	2,775,337	2,629,586	2,370,411	3,000,000	3,000,000	2,800,000	-6.7%			
361100 - Interest	2,445,716	2,965,224	1,998,256	1,065,224	1,800,000	1,800,000	1,100,000	-38.9%			
3XXXXX - Other Revenue Sources	4,819,151	5,570,887	5,609,198	3,966,912	4,663,044	4,726,324	4,890,716	3.5%			
Total Operating Revenues	31,984,071	33,291,857	32,657,615	31,661,401	34,103,844	34,167,124	34,270,943	0.3%			
381000 - Interfund Transfer In	-	748,000	1,117,500	-	-	25,000	59,200	136.8%			
381900 - Use of Unassigned Fund Balance	-	-	-	-	-	1,297,654	-	-100.0%			
Total General Fund Revenues	31,984,071	34,039,857	33,775,115	31,661,401	34,103,844	35,489,778	34,330,143	-3.3%			
5110 Legislative	111,769	88,267	93,919	88,328	102,348	102,348	58,183	-43.2%	7.0	7.0	7.0
5120 Executive	835,008	973,894	1,239,158	948,177	1,054,781	1,112,241	917,639	-17.5%	6.5	6.5	6.5
5130 Finance	988,999	871,392	971,149	834,648	963,505	1,017,340	1,010,522	-0.7%	5.5	5.5	5.5
5140 Legal	400,970	444,353	410,459	336,993	400,000	400,000	392,000	-2.0%	-	-	-
5150 Growth Management	769,976	852,556	851,168	788,277	905,695	945,283	912,144	-3.5%	6.5	6.5	6.5
5160 Information Technology	886,910	978,416	687,757	1,095,489	1,250,811	1,294,668	1,232,662	-4.8%	5.0	5.0	5.0
5190 General Government	636,366	860,001	614,007	647,689	923,436	810,349	1,090,056	34.5%	1.0	1.0	1.0
5191 Fleet & Facilities Maint.	1,530,015	2,010,831	1,887,533	2,048,516	2,052,726	2,140,240	2,012,373	-6.0%	10.5	10.5	10.5
5210 Police	5,993,974	6,065,348	6,926,923	6,230,183	7,233,571	7,279,209	7,211,969	-0.9%	42.0	42.0	42.0
5220 Fire	8,278,965	8,970,413	9,358,245	7,930,315	9,264,539	9,308,099	9,603,138	3.2%	46.5	46.5	46.5
5290 Code Compliance	720,377	723,270	710,559	724,663	746,377	750,855	739,735	-1.5%	9.0	9.0	9.0
5410 Public Works	2,788,826	3,095,021	3,254,201	3,214,085	3,733,215	3,760,479	3,576,631	-4.9%	13.0	14.0	14.0
5720 Parks & Recs	1,313,706	1,158,682	1,190,861	1,141,145	1,319,627	1,325,152	1,284,847	-3.0%	10.5	10.5	10.5
Total Operating Expenses	25,255,861	27,092,443	28,195,938	26,028,511	29,950,631	30,246,262	30,041,899	-0.7%			
525805 - Contingency - Unassigned	-	-	-	-	430,000	430,000	-	-100.0%			
525845 - Transfers Out	1,395,929	1,177,078	257,500	-	-	-	508,000	0.0%			
525850 - Transfers Out - Debt Service	1,451,391	1,517,534	1,588,375	1,625,383	1,625,382	1,630,940	1,552,104	-4.8%			
525855 - Transfers Out - Capital	3,244,364	2,925,402	2,000,000	2,097,831	2,097,831	3,182,576	2,228,140	-30.0%			
Total Transfers Out	6,091,684	5,620,014	3,845,875	3,723,214	4,153,213	5,243,516	4,288,244	-18.2%			
Total General Fund Expenditures	31,347,544	32,712,458	32,041,813	29,751,725	34,103,844	35,489,778	34,330,143	-3.3%			
General Fund Net Total	636,527	1,327,399	1,733,302	1,909,677	-	-	-		163.0	164.0	164.0



City of Marco Island

FY 2026-27 Budget Summary

Description	Actual 2023	Actual 2024	Actual 2025	YTD Actual 2026	Original Budget 2026	Revised Budget 2026	Proposed Budget 2027	Revised FY26 vs Proposed FY27	Adopted Budget FY25 FTE	Adopted Budgeted FY26 FTE	Proposed Budgeted FY27 FTE
1010000 Building Fund											
Building Service Revenue Total	3,526,131	3,796,448	3,503,169	3,370,305	3,976,300	4,011,666	4,201,300	4.7%			
Building Service Operating Expense Total	2,884,772	3,065,327	3,295,437	3,079,091	3,959,900	3,995,266	3,961,000	-0.9%			
5810 - Building Services Transfers Out	51,650	284,602	93,562	16,400	16,400	16,400	240,300	1365.2%			
Building Services Grand Total	589,709	446,519	114,170	274,814	-	-	-		27.5	29.0	29.0

Description	Actual 2023	Actual 2024	Actual 2025	YTD Actual 2026	Original Budget 2026	Revised Budget 2026	Proposed Budget 2027	Revised FY26 vs Proposed FY27	Adopted Budget FY25 FTE	Adopted Budgeted FY26 FTE	Proposed Budgeted FY27 FTE
400 - Water Sewer Fund											
381900 - Use of Unassigned Fund Balance	-	-	-	-	601,300	1,299,583	-	-100.0%			
4001000 - Water Revenue Marco Island	35,066,091	35,907,739	35,962,357	34,057,965	34,236,000	34,236,000	39,133,400	14.3%			
4002000 - Revenue Marco Shores	1,818,057	1,666,225	1,679,695	1,454,744	1,616,000	1,616,000	1,638,200	1.4%			
Total Water Sewer Revenues	36,884,148	37,573,964	37,642,053	35,512,709	36,453,300	37,151,583	40,771,600	9.7%			
5331 North Plant Total	3,212,841	3,430,089	3,760,295	3,920,856	3,928,310	4,125,374	4,375,333	6.1%	10	10	10
5332 South Plant Total	2,689,429	2,332,093	2,681,636	2,990,863	2,982,159	3,347,673	3,515,254	5.0%	8	8	8
5351 Marco Island Sewer Plant Total	2,542,275	2,922,323	2,748,741	3,008,568	3,563,339	3,610,888	3,710,390	2.8%	9	9	9
5361 Collections & Distribution Total	2,567,182	2,866,450	3,081,735	2,702,355	2,935,400	2,924,160	3,110,986	6.4%	20	20	20
5362 Operation Maintenance Total	1,647,147	1,911,055	1,858,794	1,894,616	1,961,250	1,974,549	2,063,397	4.5%	13	13	13
5363 Administration Total	16,839,269	20,606,256	18,089,159	17,603,678	17,788,919	17,870,773	17,423,379	-2.5%	7	7	7
5364 Financial Services Total	817,079	925,437	949,696	960,191	1,093,923	1,098,166	1,080,061	-1.6%	7.5	7.5	7.5
Total Water Sewer Expenses	30,315,222	34,993,703	33,170,056	33,081,127	34,253,300	34,951,583	35,278,800	0.9%			
5810 - Water Sewer Transfers Out	5,376,000	4,281,054	3,122,500	2,200,000	2,200,000	2,200,000	5,492,800	149.7%			
Total Water & Sewer Transfers Out	5,376,000	4,281,054	3,122,500	2,200,000	2,200,000	2,200,000	5,492,800	149.7%			
Water & Sewer Net Total	1,192,926	(1,700,793)	1,349,497	231,583	-	-	-		74.5	74.5	74.5

TOTAL FTE'S	265.0	267.5	267.5
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City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
0000 UNDEFINED								
0010000-311000	AD VALOREM TAXES	(19,737,410)	(20,001,959)	(20,454,092)	(22,497,337)	(22,640,800)	(23,505,227)	3.8%
0010000-311200	DELINQUENT AD VALOREM TAXES	(3,261)	705	(4,353)	(20,008)	(5,000)	(5,000)	0.0%
0010000-312410	FIRST LOCAL OPTION FUEL TAX	(658,352)	(669,615)	(665,954)	(653,585)	(650,000)	(650,000)	0.0%
0010000-312420	SECOND LOCAL OPTIONS FUEL TAX	(492,411)	(501,511)	(498,077)	(491,670)	(500,000)	(500,000)	0.0%
0010000-312510	INSURANCE PREM TAX-FIREFIGHTER	(765,000)	(989,671)	(1,095,690)	(1,034,040)	(1,034,040)	(450,200)	-56.5%
0010000-312520	CASUALTY INSUR PREM TAX-POLICE	(272,230)	(324,660)	(388,780)	(399,925)	(399,925)	(225,352)	-43.7%
0010000-315000	COMMUNICATIONS SERVICE TAX	(365,377)	(350,093)	(352,128)	(343,056)	(360,000)	(350,000)	-2.8%
0010000-316000	LOCAL BUSINESS TAX	(25,548)	(23,613)	(26,144)	(26,163)	(25,000)	(25,000)	0.0%
0010000-316100	BEACH VENDOR PERMITS	(46,500)	(52,000)	(31,000)	(28,000)	(30,000)	(30,000)	0.0%
0010000-323400	FRANCHISE FEES - GAS	(37,737)	(47,157)	(52,247)	(49,946)	(40,000)	(50,000)	25.0%
0010000-329120	OTHER PERMITS/FEES-SOLICIT	0	(440)	(75)	(525)	0	0	0.0%
0010000-330200	LOCAL REVENUE PUBLIC SAFETY	(43,574)	(43,088)	(44,008)	(42,295)	(43,000)	(43,000)	0.0%
0010000-335120	STATE REVENUE SHARING	(865,448)	(807,324)	(802,453)	(923,622)	(850,000)	(825,000)	-2.9%
0010000-335150	STATE REVENUE ALCOHOL BEV LIC	(25,383)	(31,339)	(26,418)	(29,816)	(25,000)	(25,000)	0.0%
0010000-335180	STATE REVENUE HALF CENT TAX	(2,965,582)	(2,775,337)	(2,629,586)	(2,370,411)	(3,000,000)	(2,800,000)	-6.7%
0010000-335210	STATE REVENUE FIREFIGHTER SUPP	(16,700)	(12,960)	(21,600)	(17,216)	(15,000)	(15,000)	0.0%
0010000-339000	PYMT FROM OTH-LIEU OF TAX-FIRE	(138,679)	(158,414)	(166,427)	(186,931)	(110,000)	(150,000)	36.4%
0010000-341220	CERTIFICATION & COPYING	(1,258)	(8,239)	(4,861)	(2,487)	(2,000)	(2,000)	0.0%
0010000-341310	ADMINISTRATIVE CHARGE-BLDG	(335,140)	(335,140)	(407,729)	(432,318)	(432,318)	(415,089)	-4.0%
0010000-341315	ADMINISTRATIVE CHARGE-UTILITY	(1,027,788)	(1,040,938)	(997,824)	(1,060,418)	(1,060,418)	(1,004,575)	-5.3%
0010000-341905	ESTOPPEL FEES	(24,388)	(23,438)	(22,100)	(25,950)	(25,000)	(25,000)	0.0%
0010000-342100	POLICE SERVICES FEES	(116,573)	(137,576)	(77,669)	(92,314)	(110,000)	(110,000)	0.0%
0010000-342200	FIRE PROTECTION FEES	(363,143)	(587,015)	(624,063)	(706,268)	(650,000)	(750,000)	15.4%
0010000-342220	FIRE FALSE ALARM FEES	(72,725)	(55,894)	(155,732)	(48,733)	(80,000)	(80,000)	0.0%
0010000-342225	FIRE TECHNOLOGY FEES	(12,687)	(25,232)	(25,000)	(28,867)	(25,000)	(25,000)	0.0%
0010000-345000	LAND USE FEES	(213,661)	(324,473)	(197,876)	(261,861)	(225,000)	(225,000)	0.0%
0010000-351100	COURT FINES	(17,451)	(19,767)	(7,699)	(19,300)	(15,000)	(15,000)	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
0010000-354000	FINES-LOCAL ORDINANCES	(32,205)	(25,740)	(17,714)	(39,563)	(30,000)	(30,000)	0.0%
0010000-354100	CODE COMPLIANCE FEE	(97,164)	(180,132)	(319,060)	(122,184)	(150,000)	(187,500)	25.0%
0010000-358200	ASSETS SEIZED BY LAW ENF	(4,453)	0	0	0	0	0	0.0%
0010000-359000	OTHER FINES/FORFEIT-EDUCATION	(1,774)	(1,579)	(699)	(1,727)	(1,000)	(1,000)	0.0%
0010000-361100	INTEREST	(2,445,716)	(2,965,224)	(1,998,256)	(1,071,633)	(1,800,000)	(1,100,000)	-38.9%
0010000-362100	RENTAL INCOME	(4,576)	(23,639)	(23,781)	(25,532)	(20,000)	(20,000)	0.0%
0010000-366000	CONTRIBUTION & DONATIONS	(1,475)	(5,127)	(10,295)	(30,345)	(30,645)	0	-100.0%
0010000-366005	DONATIONS - FIREWORKS	(17,500)	(18,350)	(19,250)	(20,250)	(20,000)	(20,000)	0.0%
0010000-369900	OTHER MISCELLANEOUS	(292,338)	(272,515)	(29,935)	(27,328)	(150,000)	(205,000)	36.7%
0010000-381000	INTERFUND TRANSFER IN	0	(748,000)	(1,117,500)	(25,000)	(25,000)	(59,200)	136.8%
0010000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(1,425,872)	0	-100.0%
Department Total		(31,541,207)	(33,586,494)	(33,316,073)	(33,156,622)	(36,005,018)	(33,923,143)	-5.8%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
3100 RECREATION PROGRAM INCOME								
0013100-347210	SVC CHGE-REC PROG INCOME	(50,076)	(55,037)	(51,311)	(65,468)	(50,000)	(50,000)	0.0%
0013100-347220	SVC CHGE-REC CAMP MACKLE	(66,287)	(67,457)	(65,277)	(55,337)	(60,000)	(60,000)	0.0%
0013100-347240	SVC CHGE-FARMERS MARKET	(104,071)	(106,426)	(107,271)	(107,903)	(105,000)	(105,000)	0.0%
0013100-349100	FOOD & BEVERAGE SALES	(12,008)	(11,606)	(9,644)	(2,829)	(10,000)	(10,000)	0.0%
0013100-362100	RENTAL INCOME	(29,297)	(41,372)	(63,460)	(35,576)	(40,000)	(40,000)	0.0%
0013100-366000	CONTRIBUTION & DONATIONS	(5,000)	0	0	(2,000)	(1,000)	0	-100.0%
Department Total		(266,740)	(281,898)	(296,962)	(269,113)	(266,000)	(265,000)	-0.4%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
3200 RACQUET CENTER INCOME								
0013200-347305	INSTRUCTION INCOME	(26,433)	(24,930)	(17,645)	(7,885)	(20,000)	(10,000)	-50.0%
0013200-347405	TOURNAMENT INCOME	(332)	300	0	0	0	0	0.0%
0013200-347410	MEMBERSHIP INCOME	(101,991)	(98,043)	(94,535)	(99,786)	(72,000)	(97,000)	34.7%
0013200-347415	TENNIS INCOME	(185)	0	0	0	0	0	0.0%
0013200-347420	NON MEMBERSHIP INCOME	(28,261)	(31,452)	(37,027)	(50,794)	(25,000)	(30,000)	20.0%
0013200-349100	FOOD & BEVERAGE SALES	(953)	(650)	(407)	0	(500)	0	-100.0%
0013200-362100	RENTAL INCOME	(14,865)	(14,498)	(10,565)	(8,397)	(13,000)	(5,000)	-61.5%
0013200-369900	OTHER MISCELLANEOUS	(2,609)	(2,193)	(1,903)	(949)	0	0	0.0%
Department Total		(175,628)	(171,465)	(162,081)	(167,811)	(130,500)	(142,000)	8.8%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
3300 SPECIAL EVENTS INCOME								
0013300-366000	CONTRIBUTION & DONATIONS	(495)	0	0	0	0	0	0.0%
Department Total		(495)	0	0	0	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5110 LEGISLATIVE								
0015110-501100	EXECUTIVE SALARIES	47,728	45,720	42,256	41,338	45,000	45,000	0.0%
0015110-512100	FICA TAXES	3,651	3,498	3,233	3,162	3,443	3,443	0.0%
0015110-523100	PROFESSIONAL SERVICES	51,904	30,275	41,250	41,250	41,250	0	-100.0%
0015110-524000	TRAVEL & PER DIEM	880	229	0	0	1,035	700	-32.4%
0015110-524100	COMMUNICATIONS	5,817	6,047	5,693	6,100	7,140	7,140	0.0%
0015110-524940	MISCELLANEOUS EXPENSE	607	262	235	311	1,000	200	-80.0%
0015110-525100	OFFICE SUPPLIES	293	1,337	533	400	2,280	1,050	-53.9%
0015110-525200	OPERATING SUPPLIES	790	650	719	0	0	0	0.0%
0015110-525500	TRAINING	99	250	0	0	1,200	650	-45.8%
Department Total		111,769	88,267	93,919	92,561	102,348	58,183	-43.2%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5120 EXECUTIVE								
0015120-501210	NON-BARGAINING UNIT WAGES	652,219	763,265	803,716	833,626	832,454	734,562	-11.8%
0015120-501250	BENEFIT WAGES	16,862	17,316	4,184	543	16,800	0	-100.0%
0015120-501400	OVERTIME	121	71	13	0	0	0	0.0%
0015120-512100	FICA TAXES	46,117	54,709	57,188	53,832	59,190	52,082	-12.0%
0015120-512200	RETIREMENT CONTRIBUTIONS	41,534	47,704	50,059	45,660	52,174	45,680	-12.4%
0015120-512300	LIFE & HEALTH	57,418	68,641	64,862	54,376	73,133	67,990	-7.0%
0015120-523100	PROFESSIONAL SERVICES	1,750	0	35,701	40,960	57,460	0	-100.0%
0015120-524000	TRAVEL & PER DIEM	7,015	8,053	5,136	4,868	5,425	5,750	6.0%
0015120-524100	COMMUNICATIONS	3,935	3,793	3,048	3,600	6,000	6,000	0.0%
0015120-524900	OTHER CHGS & OBLIGATIONS	0	0	200,000	3,000	0	0	0.0%
0015120-525200	OPERATING SUPPLIES	205	2,880	605	753	1,000	500	-50.0%
0015120-525225	OPERATING SUPP - IT	0	0	665	0	0	0	0.0%
0015120-525400	MEMBERSHIPS AND PUBLICATIONS	3,807	4,964	7,007	5,630	5,650	3,250	-42.5%
0015120-525500	TRAINING	4,025	2,498	6,975	1,678	2,955	1,825	-38.2%
Department Total		835,008	973,894	1,239,158	1,048,524	1,112,241	917,639	-17.5%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5130 FINANCE								
0015130-501210	NON-BARGAINING UNIT WAGES	630,960	545,570	558,839	525,377	565,006	587,531	4.0%
0015130-501250	BENEFIT WAGES	724	729	566	0	720	0	-100.0%
0015130-501400	OVERTIME	472	194	845	383	0	0	0.0%
0015130-512100	FICA TAXES	45,965	39,254	40,432	38,399	40,014	42,592	6.4%
0015130-512200	RETIREMENT CONTRIBUTIONS	41,043	35,509	36,379	34,029	36,203	38,190	5.5%
0015130-512300	LIFE & HEALTH	121,364	103,774	101,162	82,303	121,907	109,854	-9.9%
0015130-523100	PROFESSIONAL SERVICES	3,139	19,980	8,201	24,159	28,311	11,922	-57.9%
0015130-523200	ACCOUNTING AUDITING	23,263	25,521	86,055	86,458	86,483	71,175	-17.7%
0015130-523400	OTHER CONTRACTUAL SERVICES	1,799	4,015	37,665	5,021	6,040	3,090	-48.8%
0015130-524000	TRAVEL & PER DIEM	8,630	8,492	2,268	1,489	5,700	5,600	-1.8%
0015130-524100	COMMUNICATIONS	432	497	494	600	600	0	-100.0%
0015130-524200	FREIGHT & POSTAGE	0	10	0	0	0	0	0.0%
0015130-524700	PRINTING AND BINDING	175	90	525	249	665	495	-25.6%
0015130-524900	OTHER CHGS & OBLIGATIONS	9,140	12,054	6,077	4,039	12,590	13,200	4.8%
0015130-525100	OFFICE SUPPLIES	3,520	1,505	3,249	2,489	2,525	2,500	-1.0%
0015130-525225	OPERATING SUPP - IT	93,427	72,696	83,390	107,123	107,951	117,943	9.3%
0015130-525400	MEMBERSHIPS AND PUBLICATIONS	1,519	1,660	775	787	2,985	1,330	-55.4%
0015130-525500	TRAINING	3,427	2,494	1,575	16,240	15,140	5,100	-66.3%
Department Total		988,999	874,042	968,499	929,145	1,032,840	1,010,522	-2.2%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5140 LEGAL								
0015140-523105	LEGAL - RETAINER	150,000	144,313	162,500	150,000	150,000	162,000	8.0%
0015140-523106	LEGAL - LITIGATION	0	0	238	0	10,000	0	-100.0%
0015140-523107	LEGAL - OTHER	250,970	300,039	247,721	243,948	240,000	230,000	-4.2%
Department Total		400,970	444,353	410,459	393,948	400,000	392,000	-2.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5150 GROWTH MANAGEMENT								
0015150-501210	NON-BARGAINING UNIT WAGES	584,968	606,118	607,385	641,210	650,049	663,967	2.1%
0015150-501250	BENEFIT WAGES	264	0	0	0	0	0	0.0%
0015150-501400	OVERTIME	1,614	1,259	669	957	1,000	1,000	0.0%
0015150-512100	FICA TAXES	43,617	45,253	45,364	47,667	48,441	49,420	2.0%
0015150-512200	RETIREMENT CONTRIBUTIONS	32,108	33,602	39,524	41,458	42,256	43,157	2.1%
0015150-512300	LIFE & HEALTH	55,091	54,580	54,337	58,733	65,673	64,205	-2.2%
0015150-523100	PROFESSIONAL SERVICES	1,250	111,984	46,244	31,745	77,225	48,000	-37.8%
0015150-523400	OTHER CONTRACTUAL SERVICES	25,780	0	0	0	2,490	4,000	60.6%
0015150-524000	TRAVEL & PER DIEM	817	2,210	5,431	1,593	4,450	6,275	41.0%
0015150-524100	COMMUNICATIONS	1,900	2,195	1,784	2,000	1,920	1,920	0.0%
0015150-524700	PRINTING AND BINDING	4,177	2,547	3,690	3,010	3,613	3,400	-5.9%
0015150-524920	OTHER CHGS - COMMUNITY GRANT	3,500	3,750	3,750	4,500	10,000	0	-100.0%
0015150-524975	OTHER CHGS - BEACH ADVISORY	10,075	9,834	5,566	11,557	17,150	5,000	-70.8%
0015150-525100	OFFICE SUPPLIES	1,079	999	783	1,222	1,200	1,200	0.0%
0015150-525200	OPERATING SUPPLIES	626	3,872	900	1,165	4,000	4,000	0.0%
0015150-525220	OPERATING SUPP - UNIFORMS	947	798	824	454	1,300	1,300	0.0%
0015150-525225	OPERATING SUPP - IT	289	457	1,561	1,945	2,310	2,800	21.2%
0015150-525400	MEMBERSHIPS AND PUBLICATIONS	1,551	2,205	2,431	3,117	3,206	3,500	9.2%
0015150-525500	TRAINING	323	919	2,252	1,690	9,000	9,000	0.0%
Department Total		769,976	882,581	822,493	854,024	945,283	912,144	-3.5%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5160 INFORMATION TECHNOLOGY								
0015160-501210	NON-BARGAINING UNIT WAGES	347,303	376,710	395,561	423,619	429,486	447,095	4.1%
0015160-501250	BENEFIT WAGES	793	0	0	0	0	0	0.0%
0015160-501400	OVERTIME	568	821	2,103	6,121	1,000	1,000	0.0%
0015160-512100	FICA TAXES	25,758	28,020	29,541	31,438	32,111	32,380	0.8%
0015160-512200	RETIREMENT CONTRIBUTIONS	22,612	24,540	25,848	27,526	27,841	29,061	4.4%
0015160-512300	LIFE & HEALTH	50,202	54,321	54,081	85,288	62,529	105,249	68.3%
0015160-523100	PROFESSIONAL SERVICES	62,549	56,186	73,147	78,760	81,352	80,500	-1.0%
0015160-523400	OTHER CONTRACTUAL SERVICES	19,446	654	1,147	16,523	18,250	32,180	76.3%
0015160-524000	TRAVEL & PER DIEM	0	0	0	0	2,500	2,500	0.0%
0015160-524100	COMMUNICATIONS	47,780	136,058	93,434	143,989	183,220	129,460	-29.3%
0015160-524600	REPAIR & MAINTENANCE	16,917	2,965	12,961	11,270	13,000	13,000	0.0%
0015160-524615	REPAIR & MAINT - EQUIPMENT	0	190	0	0	0	0	0.0%
0015160-525100	OFFICE SUPPLIES	478	429	115	217	500	500	0.0%
0015160-525200	OPERATING SUPPLIES	11,330	11,855	8,754	9,114	13,500	11,500	-14.8%
0015160-525205	OPER SUPPLIES - FUEL	0	0	0	0	600	600	0.0%
0015160-525215	OPERATING SUPP - MEDIA CENTER	30,982	33,278	33,971	38,978	42,580	44,330	4.1%
0015160-525220	OPERATING SUPP - UNIFORMS	529	384	245	566	600	750	25.0%
0015160-525225	OPERATING SUPP - IT	247,135	249,678	26,499	298,180	379,299	296,257	-21.9%
0015160-525400	MEMBERSHIPS AND PUBLICATIONS	200	0	0	0	300	300	0.0%
0015160-525500	TRAINING	2,328	2,328	2,600	349	6,000	6,000	0.0%
Department Total		886,910	978,416	760,007	1,171,939	1,294,668	1,232,662	-4.8%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5190 GENERAL GOVERNMENT								
0015190-501200	REGULAR SALARIES & WAGES	38,487	41,452	46,071	44,509	39,828	45,668	14.7%
0015190-501400	OVERTIME	59	0	0	0	0	0	0.0%
0015190-512100	FICA TAXES	2,949	3,171	3,524	3,382	3,019	3,495	15.8%
0015190-523100	PROFESSIONAL SERVICES	18,509	48,646	0	0	1,085	0	-100.0%
0015190-523400	OTHER CONTRACTUAL SERVICES	6,726	7,497	6,619	13,144	14,500	12,300	-15.2%
0015190-523416	LEGAL ADVERTISING	20,992	38,519	18,665	23,150	40,000	40,000	0.0%
0015190-524200	FREIGHT & POSTAGE	9,716	1,977	7,000	7,489	7,500	7,500	0.0%
0015190-524400	RENTAL & LEASES	5,027	5,424	3,622	7,542	9,235	9,800	6.1%
0015190-524500	INSURANCE	490,000	690,000	436,864	511,535	500,300	496,480	-0.8%
0015190-524700	PRINTING AND BINDING	4,012	1,582	1,306	2,216	7,494	6,300	-15.9%
0015190-524800	PROMOTIONAL ACTIVITIES	2,290	357	1,899	4,228	4,500	4,500	0.0%
0015190-524905	OTHER CHGS - EMPLOYEE EXP	10,477	14,361	10,380	10,364	11,950	15,300	28.0%
0015190-524940	MISCELLANEOUS EXPENSE	600	0	263	0	0	0	0.0%
0015190-525100	OFFICE SUPPLIES	4,597	1,908	3,452	2,857	5,000	5,000	0.0%
0015190-525200	OPERATING SUPPLIES	1,256	904	903	1,210	2,000	2,000	0.0%
0015190-525225	OPERATING SUPP - IT	17,544	28,591	43,893	20,346	23,200	49,200	112.1%
0015190-525400	MEMBERSHIPS AND PUBLICATIONS	3,123	3,279	4,651	3,428	4,055	3,575	-11.8%
0015190-525800	CONTINGENCY	0	0	0	0	100,000	100,000	0.0%
0015190-525805	CONTINGENCY - UNASSIGNED	0	0	0	1,000	20,279	288,938	1324.8%
Department Total		636,366	887,667	589,111	656,402	793,944	1,090,056	37.3%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5191 FLEET AND FACILITIES								
0015191-501210	NON-BARGAINING UNIT WAGES	685,289	767,877	693,098	677,835	665,440	676,913	1.7%
0015191-501250	BENEFIT WAGES	5,886	3,429	2,661	2,839	3,000	5,400	80.0%
0015191-501400	OVERTIME	16,562	13,466	13,556	16,922	15,000	15,000	0.0%
0015191-512100	FICA TAXES	51,637	57,536	51,748	50,838	49,294	49,088	-0.4%
0015191-512200	RETIREMENT CONTRIBUTIONS	39,671	44,376	39,541	39,654	38,653	41,859	8.3%
0015191-512300	LIFE & HEALTH	119,211	123,198	139,553	147,632	144,236	172,477	19.6%
0015191-523400	OTHER CONTRACTUAL SERVICES	397,559	552,168	575,376	511,967	514,174	529,294	2.9%
0015191-524000	TRAVEL & PER DIEM	655	1,140	319	0	1,500	1,663	10.9%
0015191-524100	COMMUNICATIONS	8,099	10,381	8,656	9,014	10,305	10,305	0.0%
0015191-524310	UTILITY SERVICE - ELECTRIC	45,255	28,784	29,180	38,000	47,420	38,600	-18.6%
0015191-524330	UTILITY SERVICE - WATER/SEWER	33,103	34,350	15,773	16,178	21,800	16,800	-22.9%
0015191-524350	UTILITY SERVICE - WASTE DISP	22,352	38,805	36,269	40,400	40,400	35,400	-12.4%
0015191-524400	RENTAL & LEASES	727	1,270	1,270	14,445	42,340	39,140	-7.6%
0015191-524600	REPAIR & MAINTENANCE	2,553	18,833	28,949	118,690	128,190	31,790	-75.2%
0015191-524605	REPAIR & MAINT - VEHICLES	3,994	8,250	3,641	7,840	7,931	4,600	-42.0%
0015191-524610	REPAIR & MAINT - FACILITIES	38,365	144,216	164,790	209,027	223,355	199,055	-10.9%
0015191-524650	REPAIR & MAINT - PARKS	0	39,116	33,011	36,878	36,879	36,879	0.0%
0015191-524700	PRINTING AND BINDING	549	662	487	617	713	500	-29.8%
0015191-524950	OTHER CHGS - BEAUTIFICATION	0	0	0	33,783	34,000	25,000	-26.5%
0015191-525100	OFFICE SUPPLIES	872	1,230	572	785	800	800	0.0%
0015191-525200	OPERATING SUPPLIES	25,115	83,610	48,542	63,508	66,250	56,250	-15.1%
0015191-525205	OPER SUPPLIES - FUEL	7,526	11,824	10,062	11,066	11,200	9,200	-17.9%
0015191-525220	OPERATING SUPP - UNIFORMS	3,132	3,029	1,862	2,947	3,400	3,200	-5.9%
0015191-525225	OPERATING SUPP - IT	19,050	20,130	(11,787)	29,347	29,360	13,160	-55.2%
0015191-525400	MEMBERSHIPS AND PUBLICATIONS	1,778	1,196	221	1,692	2,100	0	-100.0%
0015191-525500	TRAINING	1,074	1,955	184	1,500	2,500	0	-100.0%
Department Total		1,530,015	2,010,831	1,887,533	2,083,406	2,140,240	2,012,373	-6.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5210 POLICE								
0015210-501210	NON-BARGAINING UNIT WAGES	773,791	827,166	987,162	943,310	935,189	877,007	-6.2%
0015210-501220	BARGAINING UNIT WAGES	2,419,001	2,224,142	2,480,343	2,624,853	2,735,829	2,795,483	2.2%
0015210-501250	BENEFIT WAGES	35,745	30,731	95,066	99,004	103,200	93,200	-9.7%
0015210-501400	OVERTIME	116,860	174,600	237,720	176,890	185,817	155,000	-16.6%
0015210-501410	REIMBURSABLE OVERTIME	19,803	41,156	28,488	75,994	40,000	40,000	0.0%
0015210-512100	FICA TAXES	246,809	244,167	282,614	293,023	285,180	265,880	-6.8%
0015210-512200	RETIREMENT CONTRIBUTIONS	776,484	910,656	1,214,062	1,301,202	1,245,785	1,362,512	9.4%
0015210-512205	CASUALTY INSUR PREM TAX	275,712	363,800	388,780	399,925	357,312	168,152	-52.9%
0015210-512300	LIFE & HEALTH	567,237	513,969	531,251	467,939	570,352	495,029	-13.2%
0015210-523100	PROFESSIONAL SERVICES	13,935	18,050	15,458	9,440	25,575	15,575	-39.1%
0015210-523440	REIMBURSABLE OTHER CONTRACTUAL	53,346	56,275	47,974	4,813	55,000	20,000	-63.6%
0015210-523445	OTHER CONTRACTUAL FFM	7,646	0	0	0	0	0	0.0%
0015210-523500	INVESTIGATIONS	12,825	5,281	8,176	4,165	14,335	6,000	-58.1%
0015210-524000	TRAVEL & PER DIEM	11,449	6,764	10,736	14,584	15,005	9,005	-40.0%
0015210-524100	COMMUNICATIONS	62,739	57,861	52,300	61,113	73,394	73,394	0.0%
0015210-524200	FREIGHT & POSTAGE	265	37	1,041	578	1,000	1,000	0.0%
0015210-524310	UTILITY SERVICE - ELECTRIC	39,919	32,773	31,824	43,000	57,472	46,296	-19.4%
0015210-524330	UTILITY SERVICE - WATER/SEWER	8,165	8,078	8,153	9,010	8,300	8,300	0.0%
0015210-524400	RENTAL & LEASES	11,740	16,558	12,829	59,605	101,730	184,100	81.0%
0015210-524600	REPAIR & MAINTENANCE	10,606	7,461	8,528	12,986	15,255	15,255	0.0%
0015210-524605	REPAIR & MAINT - VEHICLES	104,427	103,792	91,957	92,368	92,785	78,850	-15.0%
0015210-524610	REPAIR & MAINT - FACILITIES	27,190	0	0	0	0	0	0.0%
0015210-524620	REPAIR & MAINT - MARINE VEH	35,119	30,706	28,392	40,019	44,000	32,000	-27.3%
0015210-524700	PRINTING AND BINDING	2,524	1,911	9,432	3,783	7,823	6,000	-23.3%
0015210-524800	PROMOTIONAL ACTIVITIES	11,447	17,409	11,316	14,213	15,000	5,000	-66.7%
0015210-524935	OTHER CHGS - PAYMENT PROCESS	18	46	165	350	500	500	0.0%
0015210-524940	MISCELLANEOUS EXPENSE	0	0	0	3,781	4,000	0	-100.0%
0015210-525100	OFFICE SUPPLIES	7,117	6,927	9,896	7,861	9,000	6,000	-33.3%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5210 POLICE								
0015210-525200	OPERATING SUPPLIES	68,099	99,681	31,846	119,265	128,715	110,450	-14.2%
0015210-525205	OPER SUPPLIES - FUEL	116,344	88,075	74,458	104,396	105,000	134,000	27.6%
0015210-525206	OPER SUPPLIES - MARINE FUEL	21,410	19,963	17,197	23,762	24,000	24,000	0.0%
0015210-525220	OPERATING SUPP - UNIFORMS	55,152	62,769	89,839	84,381	88,490	60,000	-32.2%
0015210-525225	OPERATING SUPP - IT	58,079	69,336	70,061	76,486	82,997	93,997	13.3%
0015210-525400	MEMBERSHIPS AND PUBLICATIONS	2,418	1,729	1,935	1,805	4,884	1,984	-59.4%
0015210-525500	TRAINING	20,554	23,479	47,921	26,635	34,500	28,000	-18.8%
Department Total		5,993,974	6,065,348	6,926,923	7,200,536	7,467,424	7,211,969	-3.4%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5220 FIRE & RESCUE								
0015220-501210	NON-BARGAINING UNIT WAGES	1,105,636	1,038,346	785,329	756,977	671,074	680,305	1.4%
0015220-501220	BARGAINING UNIT WAGES	2,865,616	3,289,153	3,749,902	4,329,253	4,521,819	4,795,345	6.0%
0015220-501250	BENEFIT WAGES	320,633	345,779	376,318	34,188	23,268	0	-100.0%
0015220-501400	OVERTIME	237,229	204,493	304,779	209,002	190,818	100,000	-47.6%
0015220-512100	FICA TAXES	332,732	359,682	384,282	392,684	411,018	410,110	-0.2%
0015220-512200	RETIREMENT CONTRIBUTIONS	1,243,629	1,324,921	1,226,278	1,238,113	1,436,301	1,516,635	5.6%
0015220-512205	CASUALTY INSUR PREM TAX	765,000	989,671	1,095,690	1,034,040	1,034,040	450,200	-56.5%
0015220-512300	LIFE & HEALTH	739,192	755,378	762,405	812,526	821,051	918,911	11.9%
0015220-523100	PROFESSIONAL SERVICES	35,296	25,905	82,567	83,733	86,025	154,000	79.0%
0015220-523400	OTHER CONTRACTUAL SERVICES	40,985	38,194	16,844	23,262	23,300	25,223	8.3%
0015220-523445	OTHER CONTRACTUAL FFM	11,490	0	0	0	0	0	0.0%
0015220-524000	TRAVEL & PER DIEM	10,774	11,768	10,694	6,601	6,700	5,000	-25.4%
0015220-524100	COMMUNICATIONS	22,398	19,619	18,988	24,330	24,360	24,900	2.2%
0015220-524200	FREIGHT & POSTAGE	272	120	692	362	400	100	-75.0%
0015220-524310	UTILITY SERVICE - ELECTRIC	24,643	50,519	49,357	55,000	55,500	56,250	1.4%
0015220-524330	UTILITY SERVICE - WATER/SEWER	4,328	7,991	7,658	7,468	9,000	8,100	-10.0%
0015220-524340	LIQUID OR NATURAL GAS	5,637	5,346	3,402	4,400	4,400	4,400	0.0%
0015220-524400	RENTAL & LEASES	12,783	9,380	24,588	37,561	37,634	66,934	77.9%
0015220-524600	REPAIR & MAINTENANCE	17,071	15,947	12,758	11,987	13,450	15,350	14.1%
0015220-524605	REPAIR & MAINT - VEHICLES	106,157	145,729	113,785	177,318	177,678	65,000	-63.4%
0015220-524610	REPAIR & MAINT - FACILITIES	345	0	0	3,800	3,800	0	-100.0%
0015220-524620	REPAIR & MAINT - MARINE VEH	40,735	31,479	26,872	31,347	31,600	37,000	17.1%
0015220-524700	PRINTING AND BINDING	0	0	644	804	2,000	0	-100.0%
0015220-524800	PROMOTIONAL ACTIVITIES	10,627	12,203	13,179	15,942	16,000	3,000	-81.3%
0015220-524935	OTHER CHGS - PAYMENT PROCESS	358	940	1,175	834	1,000	0	-100.0%
0015220-525100	OFFICE SUPPLIES	3,480	2,258	1,503	1,019	1,300	1,000	-23.1%
0015220-525200	OPERATING SUPPLIES	64,529	48,573	52,087	46,534	48,100	39,890	-17.1%
0015220-525205	OPER SUPPLIES - FUEL	58,063	43,285	37,313	51,168	48,500	52,000	7.2%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5220 FIRE & RESCUE								
0015220-525210	OPERATING SUPPLIES- MEDICAL	18,751	21,746	23,974	32,997	35,420	32,500	-8.2%
0015220-525220	OPERATING SUPP - UNIFORMS	35,256	46,888	35,254	34,988	40,088	23,500	-41.4%
0015220-525225	OPERATING SUPP - IT	47,824	51,010	64,465	68,525	68,577	41,105	-40.1%
0015220-525230	OPERATING SUPP - BUNKER GEAR	13,766	13,682	11,400	12,430	12,800	11,500	-10.2%
0015220-525265	OPERATING SUPP - SMALL TOOLS	9,539	9,171	5,853	15,105	16,700	8,000	-52.1%
0015220-525270	OPERATING SUPPLIES FFM	1,863	0	0	0	0	0	0.0%
0015220-525400	MEMBERSHIPS AND PUBLICATIONS	4,117	5,584	2,144	3,684	3,760	2,525	-32.8%
0015220-525500	TRAINING	17,497	15,043	30,798	16,580	16,600	13,718	-17.4%
Department Total		8,228,251	8,939,802	9,332,974	9,574,561	9,894,081	9,562,501	-3.4%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5221 FIRE & RESCUE 51								
0015221-523400	OTHER CONTRACTUAL SERVICES	138	0	0	0	420	420	0.0%
0015221-523445	OTHER CONTRACTUAL FFM	6,429	0	0	0	0	0	0.0%
0015221-524100	COMMUNICATIONS	2,287	801	0	0	0	0	0.0%
0015221-524310	UTILITY SERVICE - ELECTRIC	17,052	15,458	12,399	15,800	15,830	20,529	29.7%
0015221-524330	UTILITY SERVICE - WATER/SEWER	5,447	5,184	6,018	5,368	6,804	6,804	0.0%
0015221-524350	UTILITY SERVICE - WASTE DISP	478	766	786	900	950	1,100	15.8%
0015221-524400	RENTAL & LEASES	1,908	1,740	2,316	2,529	2,536	2,724	7.4%
0015221-524600	REPAIR & MAINTENANCE	1,165	5,999	295	4,851	4,900	6,000	22.4%
0015221-524610	REPAIR & MAINT - FACILITIES	15,388	0	0	0	0	0	0.0%
0015221-524620	REPAIR & MAINT - MARINE VEH	0	663	0	0	100	1,000	900.0%
0015221-525100	OFFICE SUPPLIES	352	0	2,921	0	0	0	0.0%
0015221-525200	OPERATING SUPPLIES	70	0	535	150	200	1,560	680.0%
0015221-525210	OPERATING SUPPLIES- MEDICAL	0	0	0	228	420	500	19.0%
Department Total		50,714	30,611	25,270	29,826	32,160	40,637	26.4%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5290 CODE COMPLIANCE								
0015290-501210	NON-BARGAINING UNIT WAGES	488,700	490,398	491,278	536,505	466,842	475,233	1.8%
0015290-501250	BENEFIT WAGES	2,186	0	0	0	0	0	0.0%
0015290-501400	OVERTIME	15,395	14,701	21,412	21,758	20,000	15,000	-25.0%
0015290-501410	REIMBURSABLE OVERTIME	0	0	2,478	246	0	0	0.0%
0015290-512100	FICA TAXES	38,076	37,687	38,675	42,072	31,650	34,661	9.5%
0015290-512200	RETIREMENT CONTRIBUTIONS	16,174	18,238	17,690	19,177	16,338	20,577	25.9%
0015290-512300	LIFE & HEALTH	40,247	58,344	44,492	36,796	45,909	47,626	3.7%
0015290-523100	PROFESSIONAL SERVICES	0	2,559	2,731	3,461	6,000	4,000	-33.3%
0015290-523400	OTHER CONTRACTUAL SERVICES	10,595	9,612	10,710	12,501	12,715	13,615	7.1%
0015290-524000	TRAVEL & PER DIEM	7,526	3,250	152	381	3,950	3,950	0.0%
0015290-524100	COMMUNICATIONS	7,735	7,449	6,348	10,175	12,068	12,068	0.0%
0015290-524200	FREIGHT & POSTAGE	21,075	23,755	21,268	29,538	30,900	20,500	-33.7%
0015290-524605	REPAIR & MAINT - VEHICLES	23,021	23,827	18,557	24,117	31,200	27,500	-11.9%
0015290-524620	REPAIR & MAINT - MARINE VEH	0	0	0	0	0	4,000	0.0%
0015290-524700	PRINTING AND BINDING	1,892	1,028	1,065	1,547	2,000	2,000	0.0%
0015290-524800	PROMOTIONAL ACTIVITIES	0	2,089	3,430	4,717	5,000	2,500	-50.0%
0015290-524935	OTHER CHGS - PAYMENT PROCESS	0	0	0	0	500	500	0.0%
0015290-525100	OFFICE SUPPLIES	1,900	1,293	2,138	2,472	2,500	2,500	0.0%
0015290-525200	OPERATING SUPPLIES	8,343	2,488	5,900	10,039	16,000	8,000	-50.0%
0015290-525205	OPER SUPPLIES - FUEL	16,825	16,968	14,707	20,515	24,000	21,000	-12.5%
0015290-525206	OPER SUPPLIES - MARINE FUEL	0	0	0	0	0	6,000	0.0%
0015290-525220	OPERATING SUPP - UNIFORMS	12,573	4,267	5,058	9,629	10,903	10,600	-2.8%
0015290-525400	MEMBERSHIPS AND PUBLICATIONS	1,130	2,305	719	1,195	1,375	1,200	-12.7%
0015290-525500	TRAINING	6,984	3,014	1,752	2,023	11,005	6,705	-39.1%
Department Total		720,377	723,270	710,559	788,863	750,855	739,735	-1.5%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5410 STREETS & DRAINAGE								
0015410-501210	NON-BARGAINING UNIT WAGES	874,305	1,012,441	1,087,676	1,069,138	1,126,480	1,129,146	0.2%
0015410-501250	BENEFIT WAGES	1,624	0	0	0	0	0	0.0%
0015410-501400	OVERTIME	9,855	14,821	15,410	8,759	15,000	15,000	0.0%
0015410-512100	FICA TAXES	65,909	76,623	82,300	78,354	84,019	83,806	-0.3%
0015410-512200	RETIREMENT CONTRIBUTIONS	56,544	65,709	70,006	67,601	73,548	73,395	-0.2%
0015410-512300	LIFE & HEALTH	114,752	123,850	126,885	157,587	148,493	178,409	20.1%
0015410-512900	CAPITALIZED PERSONNEL COST	0	0	0	0	(110,000)	(110,000)	0.0%
0015410-523115	ENGINEERING	4,939	42,326	88,969	147,820	200,000	175,000	-12.5%
0015410-523400	OTHER CONTRACTUAL SERVICES	877,624	857,781	995,247	937,209	1,160,365	1,024,000	-11.8%
0015410-524000	TRAVEL & PER DIEM	680	1,160	0	0	1,625	1,625	0.0%
0015410-524100	COMMUNICATIONS	7,563	8,796	8,487	9,090	11,400	11,400	0.0%
0015410-524200	FREIGHT & POSTAGE	0	0	470	432	1,300	0	-100.0%
0015410-524310	UTILITY SERVICE - ELECTRIC	362,128	339,801	345,949	370,000	409,119	384,000	-6.1%
0015410-524330	UTILITY SERVICE - WATER/SEWER	62,508	61,660	47,321	70,069	78,000	78,000	0.0%
0015410-524350	UTILITY SERVICE - WASTE DISP	7,705	19,642	5,111	23,148	26,400	26,400	0.0%
0015410-524400	RENTAL & LEASES	3,259	5,784	661	24,841	56,450	102,000	80.7%
0015410-524600	REPAIR & MAINTENANCE	16,500	65,671	75,103	35,556	36,500	41,500	13.7%
0015410-524605	REPAIR & MAINT - VEHICLES	38,552	50,784	42,276	69,506	88,108	23,500	-73.3%
0015410-524610	REPAIR & MAINT - FACILITIES	1,331	0	0	0	0	0	0.0%
0015410-524640	REPAIR & MAINT - STREET LIGHTS	105,511	65,857	51,287	65,056	74,600	69,600	-6.7%
0015410-524700	PRINTING AND BINDING	573	1,114	521	3,334	3,650	1,200	-67.1%
0015410-524915	OTHER CHGS - SAFETY	0	0	0	327	1,000	1,000	0.0%
0015410-524940	MISCELLANEOUS EXPENSE	0	0	0	1,853	1,972	0	-100.0%
0015410-524950	OTHER CHGS - BEAUTIFICATION	26,186	25,510	25,468	0	0	0	0.0%
0015410-524970	OTHER CHGS - WATERWAYS	38	52	70	0	10,000	5,000	-50.0%
0015410-525100	OFFICE SUPPLIES	2,748	2,340	1,503	2,134	3,500	3,500	0.0%
0015410-525200	OPERATING SUPPLIES	32,252	31,103	21,288	23,093	42,200	43,000	1.9%
0015410-525205	OPER SUPPLIES - FUEL	44,332	46,011	38,229	54,129	61,000	61,000	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5410 STREETS & DRAINAGE								
0015410-525220	OPERATING SUPP - UNIFORMS	5,822	6,174	5,910	8,062	8,100	8,100	0.0%
0015410-525225	OPERATING SUPP - IT	1,096	766	1,193	1,795	1,800	1,200	-33.3%
0015410-525300	ROAD MATERIALS/SUPPLIES	59,342	122,808	111,289	82,175	134,200	134,200	0.0%
0015410-525400	MEMBERSHIPS AND PUBLICATIONS	4,573	2,052	2,790	2,834	3,710	1,950	-47.4%
0015410-525500	TRAINING	574	8,932	2,784	4,345	7,940	9,700	22.2%
Department Total		2,788,826	3,059,569	3,254,201	3,318,248	3,760,479	3,576,631	-4.9%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5720 PARKS & RECREATION								
0015720-501210	NON-BARGAINING UNIT WAGES	412,818	463,608	500,864	496,101	489,973	501,433	2.3%
0015720-501250	BENEFIT WAGES	741	0	0	0	0	0	0.0%
0015720-501400	OVERTIME	960	1,154	1,912	2,541	3,000	3,000	0.0%
0015720-512100	FICA TAXES	30,548	34,361	37,158	36,544	33,704	36,603	8.6%
0015720-512200	RETIREMENT CONTRIBUTIONS	22,246	24,136	24,824	22,904	24,688	24,738	0.2%
0015720-512300	LIFE & HEALTH	72,794	77,011	83,566	96,603	91,322	114,326	25.2%
0015720-523400	OTHER CONTRACTUAL SERVICES	25,164	28,569	32,731	43,174	45,700	48,000	5.0%
0015720-523420	COMMUNITY RECREATION PROGRAMS	136,439	125,211	126,729	137,711	150,000	96,300	-35.8%
0015720-523445	OTHER CONTRACTUAL FFM	62,655	0	0	0	0	0	0.0%
0015720-524000	TRAVEL & PER DIEM	1,251	992	1,494	1,222	1,750	1,750	0.0%
0015720-524100	COMMUNICATIONS	1,279	1,238	964	1,400	1,440	1,440	0.0%
0015720-524310	UTILITY SERVICE - ELECTRIC	50,488	43,234	45,402	47,864	58,210	57,612	-1.0%
0015720-524330	UTILITY SERVICE - WATER/SEWER	144,680	136,507	160,739	136,546	137,800	137,800	0.0%
0015720-524350	UTILITY SERVICE - WASTE DISP	9,457	2,892	2,810	3,024	3,024	3,024	0.0%
0015720-524400	RENTAL & LEASES	3,485	4,192	(866)	2,048	3,969	3,969	0.0%
0015720-524600	REPAIR & MAINTENANCE	9,105	0	0	0	0	0	0.0%
0015720-524605	REPAIR & MAINT - VEHICLES	1,534	436	71	3,701	4,233	1,500	-64.6%
0015720-524610	REPAIR & MAINT - FACILITIES	16,365	0	0	0	0	0	0.0%
0015720-524650	REPAIR & MAINT - PARKS	25,007	0	0	0	0	0	0.0%
0015720-524700	PRINTING AND BINDING	682	792	632	1,264	3,810	3,810	0.0%
0015720-524935	OTHER CHGS - PAYMENT PROCESS	2,221	2,395	2,625	2,366	3,000	3,000	0.0%
0015720-524955	VFW EXPENSES	14,129	2,220	3,765	0	4,560	4,560	0.0%
0015720-524980	OTHER CHGS - PRAC	6,950	15,075	5,511	444	7,950	0	-100.0%
0015720-525100	OFFICE SUPPLIES	1,978	2,248	1,145	1,404	3,000	3,000	0.0%
0015720-525200	OPERATING SUPPLIES	11,999	8,945	9,085	4,086	11,300	4,300	-61.9%
0015720-525205	OPER SUPPLIES - FUEL	4,938	896	1,317	1,550	3,750	3,750	0.0%
0015720-525220	OPERATING SUPP - UNIFORMS	600	515	900	862	900	900	0.0%
0015720-525225	OPERATING SUPP - IT	5,223	4,778	5,114	25,397	32,189	18,346	-43.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5720 PARKS & RECREATION								
0015720-525250	OPERATING SUPP - FARMERS MKT	6,457	5,776	3,722	1,755	4,100	6,500	58.5%
0015720-525255	OPERATING SUPP - SPEC PROGS	17,181	16,727	21,482	21,934	22,000	21,600	-1.8%
0015720-525270	OPERATING SUPPLIES FFM	31,073	0	0	0	0	0	0.0%
0015720-525400	MEMBERSHIPS AND PUBLICATIONS	1,090	1,154	1,141	1,375	1,475	1,475	0.0%
0015720-525500	TRAINING	0	370	401	497	500	500	0.0%
Department Total		1,131,537	1,005,431	1,075,239	1,094,319	1,147,347	1,103,236	-3.8%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5721 RACQUET CLUB								
0015721-501210	NON-BARGAINING UNIT WAGES	81,436	77,176	56,501	65,307	95,763	97,307	1.6%
0015721-501400	OVERTIME	850	705	180	15	500	500	0.0%
0015721-512100	FICA TAXES	5,874	5,629	4,176	4,758	7,177	7,101	-1.1%
0015721-512200	RETIREMENT CONTRIBUTIONS	2,556	2,964	2,738	2,411	2,797	2,750	-1.7%
0015721-512300	LIFE & HEALTH	23,984	19,858	9,746	14,464	8,808	20,767	135.8%
0015721-523400	OTHER CONTRACTUAL SERVICES	15,462	16,205	11,404	13,500	18,889	15,000	-20.6%
0015721-523445	OTHER CONTRACTUAL FFM	247	0	0	0	0	0	0.0%
0015721-524310	UTILITY SERVICE - ELECTRIC	11,673	6,227	5,814	10,000	16,522	12,336	-25.3%
0015721-524330	UTILITY SERVICE - WATER/SEWER	19,709	16,882	16,359	13,822	18,000	18,000	0.0%
0015721-524600	REPAIR & MAINTENANCE	10,619	0	0	0	0	0	0.0%
0015721-524935	OTHER CHGS - PAYMENT PROCESS	3,061	3,612	3,452	2,558	3,560	3,560	0.0%
0015721-525100	OFFICE SUPPLIES	677	715	762	500	800	800	0.0%
0015721-525200	OPERATING SUPPLIES	3,807	3,279	4,114	4,412	4,500	3,000	-33.3%
0015721-525220	OPERATING SUPP - UNIFORMS	307	0	375	286	390	390	0.0%
0015721-525225	OPERATING SUPP - IT	0	0	0	0	100	100	0.0%
0015721-525270	OPERATING SUPPLIES FFM	1,906	0	0	0	0	0	0.0%
Department Total		182,168	153,251	115,622	132,032	177,805	181,611	2.1%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5810 TRANSFERS OUT								
0015810-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	430,000	0	-100.0%
0015810-525845	TRANSFERS OUT	1,395,929	1,177,078	257,500	0	0	508,000	0.0%
0015810-525850	TRANSFERS OUT-DS	1,451,391	1,517,534	1,588,375	1,631,846	1,631,845	1,552,104	-4.9%
0015810-525855	TRANSFERS OUT-CIP	3,244,364	2,925,402	2,000,000	3,310,795	3,310,794	2,228,140	-32.7%
Department Total		6,091,684	5,620,014	3,845,875	4,942,641	5,372,639	4,288,244	-20.2%
Grand Total		(636,527)	(1,302,510)	(1,717,273)	717,428	22,835	0	-100.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
0000 UNDEFINED								
1010000-322000	BUILDING PERMITS	(3,437,455)	(3,622,904)	(3,379,136)	(3,514,755)	(3,966,300)	(3,966,300)	0.0%
1010000-322100	BLDG PERMITS-EDUCATION SURCHGB	(8,433)	(8,580)	(8,938)	(7,455)	0	0	0.0%
1010000-361100	INTEREST	(80,242)	(164,964)	(115,095)	(74,611)	(10,000)	(10,000)	0.0%
1010000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(35,366)	(225,000)	536.2%
Department Total		(3,526,131)	(3,796,448)	(3,503,169)	(3,596,821)	(4,011,666)	(4,201,300)	4.7%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5240 BUILDING SERVICES								
1015240-501210	NON-BARGAINING UNIT WAGES	1,676,749	1,780,214	1,881,266	1,740,239	2,191,765	2,100,881	-4.1%
1015240-501250	BENEFIT WAGES	2,114	0	300	0	0	0	0.0%
1015240-501400	OVERTIME	80,639	83,173	90,109	48,705	75,000	75,000	0.0%
1015240-512100	FICA TAXES	130,029	138,107	146,284	132,298	153,939	149,913	-2.6%
1015240-512200	RETIREMENT CONTRIBUTIONS	106,307	113,854	120,028	106,617	120,882	124,751	3.2%
1015240-512300	LIFE & HEALTH	209,817	212,793	224,715	209,425	261,703	258,044	-1.4%
1015240-523100	PROFESSIONAL SERVICES	43,902	100,864	37,571	87,039	123,998	90,000	-27.4%
1015240-523400	OTHER CONTRACTUAL SERVICES	2,018	2,018	0	0	3,000	3,000	0.0%
1015240-524000	TRAVEL & PER DIEM	6,549	6,299	1,964	4,594	6,000	6,000	0.0%
1015240-524100	COMMUNICATIONS	16,126	16,729	15,339	16,745	21,328	26,328	23.4%
1015240-524200	FREIGHT & POSTAGE	55	875	39	277	930	930	0.0%
1015240-524400	RENTAL & LEASES	0	35	420	23,130	62,180	72,680	16.9%
1015240-524500	INSURANCE	33,000	55,000	165,708	190,000	190,000	188,320	-0.9%
1015240-524600	REPAIR & MAINTENANCE	1,289	1,329	1,465	1,025	2,000	2,000	0.0%
1015240-524605	REPAIR & MAINT - VEHICLES	12,732	6,864	11,108	17,221	19,688	5,200	-73.6%
1015240-524700	PRINTING AND BINDING	25	272	207	338	400	400	0.0%
1015240-524900	OTHER CHGS & OBLIGATIONS	35,924	45,005	24,079	230	38,040	38,040	0.0%
1015240-524910	OTHER CHGS - ADMINISTRATIVE	335,140	335,140	407,729	432,318	432,318	415,089	-4.0%
1015240-524915	OTHER CHGS - SAFETY	0	0	0	0	2,970	2,970	0.0%
1015240-524935	OTHER CHGS - PAYMENT PROCESS	36,104	41,766	49,222	23,559	32,040	32,040	0.0%
1015240-524940	MISCELLANEOUS EXPENSE	0	(0)	0	0	0	0	0.0%
1015240-525100	OFFICE SUPPLIES	3,518	2,807	1,154	2,302	6,100	8,100	32.8%
1015240-525200	OPERATING SUPPLIES	20,021	10,015	8,528	7,279	9,960	4,000	-59.8%
1015240-525205	OPER SUPPLIES - FUEL	13,154	12,866	13,082	13,434	13,266	13,266	0.0%
1015240-525220	OPERATING SUPP - UNIFORMS	1,757	1,473	1,733	2,476	3,420	3,420	0.0%
1015240-525225	OPERATING SUPP - IT	101,077	87,961	77,230	140,477	147,377	208,759	41.6%
1015240-525400	MEMBERSHIPS AND PUBLICATIONS	1,159	2,932	620	1,575	6,110	6,110	0.0%
1015240-525500	TRAINING	15,566	6,936	16,889	17,307	18,400	16,400	-10.9%
1015240-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	52,452	108,259	106.4%
Department Total		2,884,772	3,065,327	3,296,787	3,218,612	3,995,266	3,959,900	-0.9%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5810 TRANSFERS OUT								
1015810-525855	TRANSFERS OUT-CIP	51,650	284,602	93,562	16,400	16,400	241,400	1372.0%
Department Total		51,650	284,602	93,562	16,400	16,400	241,400	1372.0%
Grand Total		(589,709)	(446,519)	(112,820)	(361,809)	0	0	0.0%



City of Marco Island

FY27 CONSOLIDATED DEBT SUMMARY

DEBT FUNDS REVENUES

Transfer In from General Fund	1,552,104
Transfer In from Water & Sewer Fund	62,537
Total General Debt Revenue	1,614,641
Utility Rate Base	9,586,551
S.A.D. Reserves	4,292,935
Total Water & Sewer Debt Revenue	13,879,487
TOTAL DEBT REVENUES	15,494,128

DEBT FUNDS EXPENDITURES

General Debt

2015 SunTrust Bank Note - Smokehouse Bay Bridge	478,917
2021 Bond - Veterans Park	295,564
2021 Bond - Station 50	471,930
2019 Lease - FD Ladder Truck	101,585
2021 Lease - PW Street Sweeper	62,467
2023 Lease - Fire Boat	96,509
2024 Lease - Pumper	67,403
2025 Lease - Fire SCABA	38,266
Sub - Total	1,612,640

Water & Sewer Debt

2011 SRF Drinking Water	347,926
2016 Series, Utility System Refunding Revenue Bonds	2,763,669
2023 Series Refunding - portion of 2010a, 2013 and 2020	5,794,800
2025 AMI Meter Replacement Program	682,158
Various S.A.D. Debt	4,292,935
Sub - Total	13,881,488

TOTAL DEBT EXPENDITURES	15,494,128
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DEBT DETAIL

Fund #	Debt Description	Debt Purpose	Original Amount	FY 2026-27 Principal	FY 2026-27 Interest	FY2026-27 Payments
GOVERNMENTAL DEBTS						
203	2014 Cap Improvement Rev Note 2021 Pub Imp. Rev Bond - Station 50 2021 Pub Imp. Rev Bond - VCP	GO - Smokehouse Bay Bridge Fire Station 50 Veterans Community Park	6,045,000 7,330,000 4,580,000	440,000 295,000 185,000	38,917 176,930 110,564	478,917 471,930 295,564
			17,955,000	920,000	326,410	1,246,410
202	FD Aerial - Ladder Truck FD Pumper - 2018 PW Street Sweeper Fire Boat FD Pumper - 2024 FD SCABA	FD Equipment Fire Dept Equipment Lease / Purchase of Street Sweeper Lease / Purchase of Fire Boat Fire Dept Equipment Fire Dept Equipment	988,478 576,641 363,232 870,539 521,471 344,970	84,909 - 62,110 63,888 44,524 23,088	16,676 - 357 32,621 22,879 15,177	101,585 - 62,467 96,509 67,403 38,266
			3,665,331	278,520	87,710	366,230
PROPRIETARY FUNDS DEBTS - (ENTERPRISE FUNDS)						
420	2011 Drinking Water 2016 Utility Sys Refunding Rev Bond 2023 Taxable Utility Sys Ref Rev Bond 2025 AMI Meter Replacement Program	Water Improvements Water & Wastewater Capital Projects Partial Refunding Series 2013 and 2010A, 2020 AMI Meter Replacement Program	5,309,320 38,520,000 59,180,000 7,623,000	306,764 1,520,000 5,205,000 395,000	41,162 1,243,669 589,800 287,158	347,926 2,763,669 5,794,800 682,158
			110,632,320	7,426,764	2,161,788	9,588,552
ASSESSMENT DISTRICTS						
440	Tigertail 2008 Assessment Note	Sewer treatment plant capacity upgrades to accommodate addition of Tigertail SAD	2,321,886	157,841	9,913	167,754
441	S Barfield 2008 Assessment Note	Sewer treatment plant capacity upgrades to accommodate addition of S Barfield SAD	732,378	49,787	3,127	52,914
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	98,116 244,164	15,373 40,395	113,489 284,559
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	58,617 130,610 70,540	8,809 7,149 7,648	67,426 137,759 78,188
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	123,862 238,327 60,350	18,615 12,612 6,309	142,477 250,938 66,659
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	284,394 86,250 170,965	14,895 8,914 25,694	299,289 95,163 196,659
446	Old Marco 2009 Assessment Note	Sewer treatment plant capacity upgrades to accommodate addition of Old Marco SAD	260,000	20,291	4,508	24,799
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	100,219 170,637	13,708 17,334	113,927 187,971
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	132,432 340,501	18,114 35,430	150,546 375,931
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	104,883 223,862	16,433 33,884	121,316 257,746
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	105,000 27,617	9,990 4,208	114,990 31,825
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	30,000 38,762	2,880 5,767	32,880 44,530
453	STRP E Winterberry S SAD, 2012	SRF Loan for construction of E Wntrbry S	2,322,740	99,854	14,857	114,711
454	STRP Goldenrod SAD, 2012	SRF Loan for construction of Goldenrod	3,776,674	194,008	34,795	228,803
455	STRP Copperfield SAD, 2012	SRF Loan for construction of Copperfield	2,191,535	119,679	21,464	141,143
456	STRP Estates SAD, 2012	SRF Loan for construction of Estates	9,322,785	331,452	67,093	398,545
			69,067,594	3,813,019	479,916	4,292,935
Grand Total			201,320,245	12,438,303	3,055,825	15,494,128



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
201 GO BONDS								
2010000-311000	AD VALOREM TAXES	0	(100)	0	0	0	0	0.0%
2010000-311200	DELINQUENT AD VALOREM TAXES	(28)	(36)	(71)	(44)	0	0	0.0%
2010000-381010	TRANSFERS IN - GENERAL FUND	0	0	0	(6,463)	(6,463)	0	-100.0%
2015170-730000	OTHER DEBT COST	0	0	0	6,460	6,463	0	-100.0%
Department Total		(28)	(135)	(71)	(47)	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
202 CAPITAL LEASE								
2020000-361100	INTEREST	0	0	(23)	0	0	0	0.0%
2020000-381000	INTERFUND TRANSFER IN	0	0	0	0	(184,926)	0	-100.0%
2020000-381010	TRANSFERS IN - GENERAL FUND	(266,127)	(327,358)	(394,761)	(433,027)	(433,027)	(366,229)	-15.4%
2025170-710000	PRINCIPAL	216,422	243,041	291,704	509,006	509,007	278,519	-45.3%
2025170-720000	INTEREST	49,706	84,317	103,057	108,945	108,946	87,710	-19.5%
Department Total		1	1	(23)	184,924	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
203 SPECIAL REVENUE BONDS								
2030000-361100	INTEREST	(4,012)	(8,346)	(5,792)	(3,726)	0	0	0.0%
2030000-381000	INTERFUND TRANSFER IN	(1,247,765)	0	0	0	0	0	0.0%
2030000-381010	TRANSFERS IN - GENERAL FUND	0	(1,190,176)	(1,193,614)	(1,192,356)	(1,192,356)	(1,185,873)	-0.5%
2030000-381030	TRANSFERS IN - WTR & SWR FD	0	(62,537)	(62,537)	(62,537)	(62,537)	(62,537)	0.0%
2035170-710000	PRINCIPAL	790,000	858,026	860,000	885,000	885,000	920,000	4.0%
2035170-720000	INTEREST	455,801	425,713	393,389	360,486	367,893	326,410	-11.3%
2035170-730000	OTHER DEBT COST	0	0	0	0	2,000	2,000	0.0%
Department Total		(5,976)	22,679	(8,554)	(13,133)	0	0	0.0%
Grand Total		(6,004)	22,544	(8,648)	171,745	0	0	0.0%



City of Marco Island

FY 2027 Proposed Capital Initiative Items

GENERAL FUND CAPITAL (001)			428,000	FUNDING SOURCE
Fleet & Facilities - 3005191 (in order of priority)			428,000	
1	Macke Park Tot Lot Resurface	158,000		General Fund
2	City Hall Elevator Modification	165,000		General Fund
3	Mackle Park Bollard Replacement	45,000		General Fund
4	VCP Electrical Box	13,000		General Fund
5	PD Badge Reader	17,000		General Fund
6	PD Parking Lot Paving	30,000		General Fund
BUILDING SERVICES (101)			225,000	
	Handicapped Restrooms and Front Desk	225,000		Bldg Svcs Fund
WATER & SEWER FUND (430 & 431)			2,450,000	
	SWTP Fiberglass Pipe Replacement	500,000		Water Sewer Fund
	RWPF Odor Control Improvements	950,000		Water Sewer Fund
	Advanced Wastewater Treatment Plant Improvements	1,000,000		Water Sewer Fund
TOTAL CAPITAL REQUESTS - ALL FUNDS			3,103,000	



FY2027 Adopted Five Year Capital Improvement Plan

ITEM #	PROJ	PUBLIC WORKS PROJECTS	FY2027	FY2028	FY2029	FY2030	FY2031	TOTAL COST FY 2027-2031
Transportation Projects:								
1	16024	PW - Annual Bridge Rehabilitation Project	-	-	-	1,000,000	-	1,000,000
2	16031	PW - Street Resurfacing - Citywide*	194,500	7,200,000	1,680,000	1,680,000	1,680,000	13,240,000
3	16035	PW - Bike Lanes & Shared Paths - Construction*	-	500,000	-	5,000,000	-	7,000,000
4	21030	PW - Bike Lanes & Shared Paths - Design	-	-	-	-	250,000	250,000
7	25006	PW - Bridge Replacement*	1,026,400	-	10,000,000	-	-	12,500,000
		PW - Median Landscaping - Future Project	-	-	-	1,500,000	1,000,000	2,500,000
		Transportation Sub Total	1,220,900	7,700,000	11,680,000	9,180,000	2,930,000	36,490,000

City Stormwater Projects:								
8	16027	PW - Citywide Drainage Improvement Projects*	-	1,300,000	1,300,000	1,300,000	1,300,000	7,197,000
		Public Works Total	1,220,900	9,000,000	12,980,000	10,480,000	4,230,000	43,687,000

ITEM #	PROJ	PARKS & RECREATION PROJECTS	FY2027	FY2028	FY2029	FY2030	FY2031	TOTAL COST FY 2027-2031
1	16081	REC - Re-Seal & Re-Stripe Racquet Center Parking Lot	-	-	-	20,000	-	20,000
2	16087	REC - Park Fencing	15,000	-	15,000	-	-	30,000
3	16088	REC - Re-Seal & Re-Stripe Mackle Park Parking Lot	20,000	-	-	45,000	-	65,000
4	17009	REC - Park Improvements - Racquet Center	-	-	5,000	-	-	5,000
5	18060	REC - Park Improvements - Mackle	15,000	15,000	15,000	15,000	15,000	75,000
6	20005	REC - Park Improvements - Winterberry	-	-	7,000	-	-	7,000
7	20006	REC - Park Improvements - Leigh Plummer	-	20,000	-	5,000	-	25,000
8	20007	REC - Park Improvements - Veterans Community Park	28,000	15,000	15,000	15,000	15,000	88,000
9	20008	REC - Park Improvements - Jane Hittler	-	-	7,000	-	-	7,000
10	23273	REC - Park Equipment	-	7,500	-	7,500	-	15,000
11	26038	REC - Airnasium Floor Re-surfacing	-	-	-	18,000	-	18,000
12	27002	REC - Mackle Park Tot Lot Resurface	158,000	-	-	-	-	158,000
13	27003	REC - Mackle Park Bollard Replacement	45,000	-	-	-	-	45,000
14	27004	REC - VCP Electrical Box Replacement	13,000	-	-	-	-	13,000
		Parks & Recreation Total	294,000	57,500	64,000	125,500	30,000	571,000

ITEM #	PROJ	WATER SEWER PROJECTS	FY2027	FY2028	FY2029	FY2030	FY2031	TOTAL COST FY 2027-2031
1	26051	SWF Lakes Inteconnect Improvements	1,000,000	-	-	-	-	1,000,000
2	25076	Caxambas/Roberts Bay Bridge Main Replcmt (FDOT)	2,000,000	-	-	-	-	2,000,000
4	27009	SWTP Fiberglass Pipe Replacement	500,000	-	-	-	-	500,000
5	27010	RWPF Odor Control Improvements	950,000	-	-	-	-	950,000
6	27011	Advanced Wastewater Treatment Plant Improvements	1,000,000	10,000,000	-	-	-	11,000,000
7		NWTP MF Bulding Roof Improvements	-	500,000	-	-	-	500,000
8		MBR Tank Replacement	-	1,500,000	1,500,000	-	-	3,000,000
9		Sand Separator Replacement	-	400,000	-	-	-	400,000
10		RWPF Grit Removal Improvements	-	500,000	-	-	-	500,000
11		RWPF Headworks Rehabilitation	-	200,000	-	-	-	200,000
12		NWTP Capacity Improvements	-	1,000,000	-	-	-	1,000,000
13		Brackish Raw Water Wellfield Piping Improvements	-	250,000	2,500,000	-	-	2,750,000
14		RWPF Reject Pond Improvements	-	-	-	400,000	1,500,000	1,900,000
15		New Brackish Ground Well	-	-	-	300,000	-	300,000
16		SWTP Building Improvements	-	-	-	500,000	-	500,000
17		Sewer camera/grout truck	-	-	-	-	500,000	500,000
18		SWF Pumphouse Replacement	-	-	-	-	250,000	250,000
		Water Sewer Total	5,450,000	14,350,000	4,000,000	1,200,000	2,250,000	27,250,000

Total Capital Improvement Plan Funding	6,964,900	23,407,500	17,044,000	11,805,500	6,510,000	71,508,000
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FY27 Adopted Five Year Capital Equipment Replacement Program

ITEM #	PROJ	PUBLIC WORKS	FY2027	FY2028	FY2029	FY2030	FY2031	TOTAL COST FY 2027-2031
1	15102	PW - Public Works Equipment - Sweeper	LEASE	LEASE	LEASE	LEASE	LEASE	-
2	16099	PW - Public Works Vehicle - Water Truck	-	-	-	-	180,000	180,000
Public Works Vehicle Total			-	-	-	-	180,000	180,000

* PW Street Sweeper - leased @ approximately \$63K in FY 2022 - Terms 5 years

ITEM #	PROJ	INFORMATION TECHNOLOGY	FY2027	FY2028	FY2029	FY2030	FY2031	TOTAL COST FY 2027-2031
1	16016	IT - Network Equip Replacement (75 switches)	16,000	16,000	16,000	16,000	16,000	80,000
2	16017	IT - SAN - Offsite Storage	-	-	-	50,000	-	50,000
3	16022	IT - Replacement Audio/Visual PTZ Cameras	-	-	7,000	-	-	7,000
4	18003	IT - City Wide Hardware Replacement Program	54,240	54,240	54,240	54,240	54,240	271,200
5	23162	IT - UPS with Double Conversion	-	15,000	-	15,000	-	30,000
6	23163	IT - Dell Server Racks	-	-	-	5,000	-	5,000
7	24020	IT - Datacenter Server Upgrades	83,000	70,000	-	83,000	70,000	306,000
IT EquipmentTotal			153,240	155,240	77,240	223,240	140,240	749,200

ITEM #	PROJ	FIRE RESCUE	FY2027	FY2028	FY2029	FY2030	FY2031	TOTAL COST FY 2027-2031
1	16002	FD - Fire Fighting Equip.	45,000	45,000	45,000	45,000	45,000	225,000
2	16003	FD - Mobile & Portable 800 Mhz radios	-	125,000	-	-	-	125,000
3	16004	FD - Medical Equipment	-	-	12,500	-	-	12,500
4	16006	FD - Thermal Imaging Cameras	-	7,000	-	-	-	7,000
5	16007	FD - Chest Compression Devices	-	-	-	20,000	-	20,000
6	16010	FD - Hurst Tool/ Jaws of Life	-	-	-	35,000	-	35,000
7	16013	FD - SCBA	-	-	-	-	-	-
8	16014	FD - FD Station 50/51	89,000	89,000	89,000	89,000	89,000	445,000
Fire EquipmentTotal			134,000	266,000	146,500	189,000	134,000	869,500

ITEM #	PROJ	FIRE RESCUE VEHICLES	FY2027	FY2028	FY2029	FY2030	FY2031	TOTAL COST FY 2027-2031
1	16090	FD - Brush truck replacement	-	-	350,000	-	-	350,000
2	16091	FD - Kubota ATV replacement	-	60,000	-	-	-	60,000
3	16093	FD - Ladder Truck *	LEASE	LEASE	LEASE	LEASE	LEASE	-
4	16094	FD - Support / Hazmat vehicle replacement	-	7,500	-	-	-	7,500
		FD - Support / Hazmat Truck	-	-	-	-	80,000	80,000
		FD - Support / Hazmat Trailer	-	7,500	-	-	-	7,500
5	16095	FD - Engines /Squad (4)	-	-	-	1,200,000	-	1,200,000
		FD - Engine #51 Impel *	LEASE	-	-	1,200,000	LEASE	1,200,000
		FD - Engine #52 HW*	LEASE	LEASE	LEASE	LEASE	LEASE	-
		FD - Squad #50*	LEASE	LEASE	LEASE	LEASE	LEASE	-
6	16096	FD - Rescue Boat	LEASE	LEASE	LEASE	LEASE	LEASE	-
Fire Vehicles Total			-	75,000	350,000	1,200,000	80,000	1,705,000

Fire Total			134,000	341,000	496,500	1,389,000	214,000	2,574,500
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- * Ladder Truck - leased @ approximately \$102K in FY 2018 - Terms 10 years
- * Engine # 51 - leased @ approximately \$67K in FY 2019 - Terms 8 years
- * Engine # 52 - leased @ approximately \$70K in FY 2024 - Terms 10 years
- * Squad #50 - Enterprise lease
- * Fire Boat - leased @ approximately \$870K in FY 2023 - Term 10 years

ITEM #	PROJ	FLEET & FACILITIES	FY2027	FY2028	FY2029	FY2030	FY2031	TOTAL COST FY 2027-2031
1	22008	City Hall - Facility	-	-	-	20,000	-	20,000
2	22009	Annex - Facility	20,000	15,000	-	20,000	-	55,000
3	27001	City Hall Elevator Modification	165,000	-	-	-	-	165,000
Fleet & Facilities Total			185,000	15,000	-	40,000	-	75,000



FY27 Adopted Five Year Capital Equipment Replacement Program

ITEM #	PROJ	PARKS & RECREATION VEHICLES	FY2027	FY2028	FY2029	FY2030	FY2031	TOTAL COST FY 2026-2030
1	19015	REC - Golf Cart	-	-	15,000	-	-	15,000
		Parks & Recreation Vehicle Total	-	-	15,000	-	-	15,000

ITEM #	PROJ	POLICE DEPARTMENT	FY2027	FY2028	FY2029	FY2030	FY2031	TOTAL COST FY 2027-2031
Traffic Safety / Traffic Control Devices								
1	16068	PD - Laser (Traffic Enfrmt & Crash Investigation)	-	5,250	-	5,500	-	10,750
2	16070	PD - Radar	16,000	16,000	16,000	16,000	16,000	80,000
Building / Facilities Maintenance								
3	16073	PD - Re-Paving Parking Lot	-	-	-	25,000	-	25,000
4	16075	PD - Interior Re-Paint	-	10,000	-	10,000	-	20,000
5	16076	PD - Exterior Re-Paint	-	-	-	20,000	-	20,000
6	23211	PD - Police Station Improvements	35,000	-	35,000	-	35,000	105,000
		<i>PD - HVAC Replacement</i>	<i>35,000</i>	<i>-</i>	<i>35,000</i>	<i>-</i>	<i>35,000</i>	<i>105,000</i>
7	27005	PD - Badge Reader	17,000	-	-	-	-	17,000
8	27006	PD - Parking Lot Paving	30,000	-	-	-	-	30,000
Communications (Radios, Satellite, Phone, ETC)								
9	16040	PD - 800 MHz Mobile Radio	44,000	44,000	44,000	44,000	44,000	220,000
10	16041	PD - 800 MHz Portable Radios	25,000	25,000	25,000	25,000	25,000	125,000
Automated External Defibrillator								
11	16043	PD - AED	-	-	-	-	27,500	27,500
IT (Hardward & Software)								
12	16056	PD - Laptops PD	10,000	10,000	10,000	10,000	10,000	50,000
Officer Safety Equipment								
13	16063	PD - Night Vision	-	16,500	-	-	-	16,500
ITEM #	PROJ	POLICE DEPARTMENT	FY2027	FY2028	FY2029	FY2030	FY2031	7,500
Evidence Security / Investigations								
14	16059	PD - Evidence Vault / Vented	-	-	-	-	-	-
15	16061	PD - Video Cameras - Patrol Investigations Equip	-	-	-	-	-	-
Livescan Fingerprint Scanner								
16	16060	PD - Live Scan Finger Print System	-	-	-	22,000	-	22,000
Vehicle Enhancements								
17	16039	PD - Thermal Image Unit for Boat	-	2,000	2,000	2,000	2,000	8,000
18	16069	PD - Vehicle Video System	48,000	48,000	48,000	48,000	48,000	240,000
		Police Equipment Total	225,000	176,750	180,000	227,500	207,500	1,016,750

ITEM #	PROJ	POLICE FLEET / VEHICLES	FY2027	FY2028	FY2029	FY2030	FY2031	TOTAL COST FY 2027-2031
1	16109	PD - Polaris	-	21,000	-	22,000	-	43,000
		<i>PD -Polaris 1</i>	<i>-</i>	<i>21,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>21,000</i>
		<i>PD - Polaris 2</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>22,000</i>	<i>-</i>	<i>22,000</i>
2	16110	PD - PWC	-	-	-	-	26,600	26,600
3	16111	PD - Harley	-	-	-	-	-	-
4	16112	PD - Boat	-	-	-	-	110,000	110,000
		<i>Outboard Engines Contender</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>90,000</i>	<i>90,000</i>
		<i>Outboard Engines Ranger</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>20,000</i>	<i>20,000</i>
		Police Vehicle Total	-	21,000	-	22,000	136,600	179,600
		Police Total	225,000	197,750	180,000	249,500	344,100	1,196,350



FY27 Adopted Five Year Capital Equipment Replacement Program

ITEM #	PROJ	CODE DIVISION	FY2027	FY2028	FY2029	FY2030	FY2031	TOTAL COST FY 2027-2031
1	21014	CODE - Equipment						
		CODE - 800 MHz Mobile Radio	6,000	6,000	6,000	6,000	6,000	30,000
		CODE - 800 MHz Portable Radio	5,000	5,000	5,000	5,000	5,000	25,000
		CODE - In-Car Laptop Computer	5,000	5,000	5,000	5,000	5,000	25,000
		Code Equipment Total	16,000	16,000	16,000	16,000	16,000	80,000

ITEM #	PROJ	CODE DIVISION FLEET / VEHICLES	FY2027	FY2028	FY2029	FY2030	FY2031	TOTAL COST FY 2027-2031
2	23291	CODE - Boat , Trailer & Dock	-	-	-	16,000	-	16,000
		Outboard Motor	-	-	-	16,000	-	16,000
		Code Division Vehicle Total	-	-	-	16,000	-	16,000
		Code Division Total	16,000	16,000	16,000	32,000	16,000	96,000

ITEM #	PROJ	BUILDING SERVICES	FY2027	FY2028	FY2029	FY2030	FY2031	TOTAL COST FY 2027-2031
1	22010	Building Services - Equipment	-	-	-	-	-	-
2	22009	Building Services - Annex	-	-	-	-	-	-
3	27007	Building Services - Handicapped Restrooms & Front Desk	225,000	-	-	-	-	225,000
		Building Fund Total	225,000	-	-	-	-	225,000

ITEM #	PROJ	RENEWAL, REPLACEMENT, & IMPROVEMENT (RR&I)	FY 2027	FY 2028	FY 2029	FY 2030	FY2031	TOTAL COST FY 2027-2031
1	16117	Meter Replacement	100,000	100,000	100,000	100,000	100,000	500,000
2	16125	Sanitary Sewer Manhole Repair and Lining	160,000	160,000	160,000	160,000	180,000	820,000
3	16161	RO Membrane Replacement	75,000	75,000	75,000	75,000	100,000	400,000
4	16162	MBR Membrane Replacement	525,000	525,000	525,000	275,000	275,000	2,125,000
5	16163	Corrosion Inhibition Program	90,000	90,000	90,000	90,000	90,000	450,000
6	16164	Lift Station Vault/Valve Replacement	100,000	100,000	100,000	100,000	100,000	500,000
7	16166	Structural Improvements/Replacement Program	80,000	80,000	80,000	80,000	80,000	400,000
8	16167	Replacement Lift Station Control Panels	40,000	40,000	40,000	40,000	40,000	200,000
9	16168	Pump Improvements/Replacement Program	150,000	150,000	150,000	150,000	150,000	750,000
10	16170	Site Improvements/Upgrade	100,000	100,000	100,000	100,000	100,000	500,000
11	16171	Main Improvements	450,000	450,000	450,000	450,000	450,000	2,250,000
12	17001	Renewal & Replacement - Water	400,000	450,000	450,000	450,000	450,000	2,200,000
13	17002	Renewal & Replacement - Sewer	400,000	450,000	450,000	450,000	450,000	2,200,000
14	19023	Chemical Storage Tank Replacement Program	25,000	25,000	25,000	25,000	25,000	125,000
15	20012	Well Maintenance Program	300,000	300,000	300,000	300,000	300,000	1,500,000
16	21001	NWTP Membrane Replacement	300,000	300,000	300,000	300,000	300,000	1,500,000
17	25074	MBR Tank and Skid Improvements	200,000	250,000	250,000	250,000	250,000	1,200,000
		Renewal, Replacement & Improvement Total	3,495,000	3,645,000	3,645,000	3,395,000	3,440,000	17,620,000

Total Capital Equipment Replacement Plan Funding	4,433,240	4,369,990	4,429,740	5,328,740	4,334,340	22,731,050
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City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
0000 UNDEFINED								
4000000-381030	TRANSFERS IN - WTR & SWR FD	(2,441,270)	(4,503,414)	(4,577,144)	0	0	0	0.0%
4000000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(1,299,583)	0	-100.0%
Department Total		(2,441,270)	(4,503,414)	(4,577,144)	0	(1,299,583)	0	-100.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
1000 MARCO ISLAND								
4001000-343300	WATER FEE	(22,024,774)	(21,946,443)	(21,948,126)	(23,472,665)	(21,500,000)	(24,788,200)	15.3%
4001000-343301	WATER FEES - IRRIGATION	(1,598,139)	(1,613,692)	(1,631,497)	(1,613,369)	(1,500,000)	(1,816,000)	21.1%
4001000-343310	WATER FEES-METER INSTALL	(18,715)	(15,765)	(18,316)	(16,070)	(12,000)	(13,200)	10.0%
4001000-343315	WATER FEE- SERVICE INSTALL	(22,633)	(17,376)	(18,479)	(17,803)	(12,000)	(14,500)	20.8%
4001000-343320	WATER FEE-CONNECTION	(21,510)	(27,809)	(34,188)	(23,142)	(20,000)	(22,600)	13.0%
4001000-343325	WATER FEE-METER CHANGE OUT	0	0	0	0	(10,000)	0	-100.0%
4001000-343500	SEWER FEE	(9,998,015)	(10,335,041)	(10,443,152)	(10,372,953)	(10,000,000)	(10,855,000)	8.6%
4001000-343505	EFFLUENT FEES	(864,530)	(741,802)	(884,236)	(1,011,870)	(700,000)	(975,000)	39.3%
4001000-343510	SEWER FEE-SERVICE INSTALL	(21,019)	(12,000)	(16,253)	(18,095)	(10,000)	(10,400)	4.0%
4001000-361100	INTEREST	(309,140)	(645,718)	(604,063)	(480,705)	(400,000)	(503,000)	25.8%
4001000-364000	DISPOSITION OF FIXED ASSETS	514	6,177	13,866	0	0	0	0.0%
4001000-365000	SALE OF SURPLUS MATERIALS	(380)	(7,921)	(5,089)	(45,743)	(2,000)	(55,300)	2665.0%
4001000-369900	OTHER MISCELLANEOUS	(187,750)	(550,349)	(372,825)	(154,611)	(70,000)	(80,200)	14.6%
Department Total		(35,066,091)	(35,907,739)	(35,962,357)	(37,227,028)	(34,236,000)	(39,133,400)	14.3%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
2000 MARCO SHORE								
4002000-343300	WATER FEE	(671,106)	(657,395)	(693,917)	(645,358)	(575,000)	(645,200)	12.2%
4002000-343301	WATER FEES - IRRIGATION	(1,229)	(6,086)	(4,262)	(8,135)	0	(11,000)	0.0%
4002000-343320	WATER FEE-CONNECTION	(435)	(150)	(90)	(60)	0	0	0.0%
4002000-343500	SEWER FEE	(820,080)	(804,503)	(786,923)	(779,978)	(800,000)	(800,000)	0.0%
4002000-343505	EFFLUENT FEES	(325,133)	(197,315)	(194,353)	(152,221)	(240,000)	(181,000)	-24.6%
4002000-369900	OTHER MISCELLANEOUS	(75)	(775)	(150)	(105)	(1,000)	(1,000)	0.0%
Department Total		(1,818,057)	(1,666,225)	(1,679,695)	(1,585,856)	(1,616,000)	(1,638,200)	1.4%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5331 N. WATER PLANT								
4005331-501210	NON-BARGAINING UNIT WAGES	647,637	709,676	679,530	751,450	730,233	773,478	5.9%
4005331-501250	BENEFIT WAGES	1,057	0	0	0	0	0	0.0%
4005331-501400	OVERTIME	66,803	66,871	76,904	56,851	60,000	60,000	0.0%
4005331-512100	FICA TAXES	53,079	57,356	55,836	59,789	58,282	61,037	4.7%
4005331-512200	RETIREMENT CONTRIBUTIONS	46,341	50,396	48,918	52,308	51,329	53,786	4.8%
4005331-512300	LIFE & HEALTH	105,592	137,208	131,848	131,062	130,328	145,397	11.6%
4005331-523100	PROFESSIONAL SERVICES	20,467	38,972	49,789	7,485	10,000	50,000	400.0%
4005331-523400	OTHER CONTRACTUAL SERVICES	95,378	118,345	134,244	129,230	157,111	153,960	-2.0%
4005331-523415	SLUDGE HAULING	198,441	218,636	232,347	257,846	280,461	266,800	-4.9%
4005331-524000	TRAVEL & PER DIEM	33	11	0	0	0	2,000	0.0%
4005331-524100	COMMUNICATIONS	4,818	4,799	6,433	6,243	6,820	7,300	7.0%
4005331-524310	UTILITY SERVICE - ELECTRIC	364,387	343,600	378,665	375,192	354,000	414,000	16.9%
4005331-524315	UTILITY SVC ELEC-RAW WATER	178,353	252,258	242,549	230,182	252,000	258,000	2.4%
4005331-524350	UTILITY SERVICE - WASTE DISP	4,675	5,172	5,033	5,840	5,840	5,840	0.0%
4005331-524400	RENTAL & LEASES	3,865	3,230	87	10,099	15,000	14,760	-1.6%
4005331-524600	REPAIR & MAINTENANCE	99,980	143,385	174,855	174,390	179,105	179,200	0.1%
4005331-524605	REPAIR & MAINT - VEHICLES	8,533	7,921	6,728	4,250	8,739	7,500	-14.2%
4005331-524610	REPAIR & MAINT - FACILITIES	14,999	28,356	33,324	30,977	32,550	33,550	3.1%
4005331-524700	PRINTING AND BINDING	522	226	568	600	600	600	0.0%
4005331-524915	OTHER CHGS - SAFETY	2,906	3,462	3,973	2,074	4,850	5,150	6.2%
4005331-525100	OFFICE SUPPLIES	1,606	1,361	1,510	600	2,600	2,700	3.8%
4005331-525200	OPERATING SUPPLIES	31,746	34,923	37,962	37,289	38,250	38,450	0.5%
4005331-525205	OPER SUPPLIES - FUEL	12,242	18,886	17,868	19,192	19,820	24,610	24.2%
4005331-525220	OPERATING SUPP - UNIFORMS	3,473	3,616	4,194	3,741	3,830	3,920	2.3%
4005331-525235	OPER SUPP-CHEMICALS LIME PLT	1,203,046	1,018,921	1,248,272	1,492,299	1,514,953	1,587,725	4.8%
4005331-525240	OPER SUPP-CHEMICALS RAW WTR	39,948	159,293	188,236	198,993	203,603	219,000	7.6%
4005331-525400	MEMBERSHIPS AND PUBLICATIONS	890	580	670	405	800	2,300	187.5%
4005331-525500	TRAINING	2,006	2,628	1,972	2,021	4,270	4,270	0.0%
Department Total		3,212,823	3,430,089	3,762,313	4,040,409	4,125,374	4,375,333	6.1%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5332 S. WATER PLANT								
4005332-501210	NON-BARGAINING UNIT WAGES	573,643	574,953	602,349	613,220	643,033	666,647	3.7%
4005332-501250	BENEFIT WAGES	1,121	0	0	0	0	2,600	0.0%
4005332-501400	OVERTIME	31,186	46,124	52,660	28,539	40,000	40,000	0.0%
4005332-512100	FICA TAXES	44,960	46,239	48,682	47,585	49,952	52,323	4.7%
4005332-512200	RETIREMENT CONTRIBUTIONS	39,262	40,234	42,107	41,296	43,899	45,698	4.1%
4005332-512300	LIFE & HEALTH	84,340	77,909	87,103	87,075	98,457	95,181	-3.3%
4005332-523400	OTHER CONTRACTUAL SERVICES	19,143	29,224	26,688	30,392	50,947	47,920	-5.9%
4005332-524000	TRAVEL & PER DIEM	0	0	0	0	2,520	2,520	0.0%
4005332-524100	COMMUNICATIONS	6,254	6,881	8,510	9,183	15,100	15,100	0.0%
4005332-524310	UTILITY SERVICE - ELECTRIC	1,448,169	1,059,726	1,330,490	1,616,873	1,693,510	1,836,000	8.4%
4005332-524350	UTILITY SERVICE - WASTE DISP	1,776	1,858	1,904	2,400	2,400	2,400	0.0%
4005332-524400	RENTAL & LEASES	1,491	0	260	7,348	11,700	11,500	-1.7%
4005332-524600	REPAIR & MAINTENANCE	77,118	101,251	114,368	136,353	166,842	158,400	-5.1%
4005332-524605	REPAIR & MAINT - VEHICLES	8,257	1,264	446	2,787	6,576	4,340	-34.0%
4005332-524610	REPAIR & MAINT - FACILITIES	25,999	36,443	1,309	28,203	38,200	38,200	0.0%
4005332-524915	OTHER CHGS - SAFETY	663	1,844	1,770	885	2,510	2,710	8.0%
4005332-525100	OFFICE SUPPLIES	1,613	947	813	1,392	5,430	5,430	0.0%
4005332-525200	OPERATING SUPPLIES	26,352	26,112	32,909	31,948	40,020	40,020	0.0%
4005332-525205	OPER SUPPLIES - FUEL	7,532	6,434	10,570	12,200	19,100	19,100	0.0%
4005332-525220	OPERATING SUPP - UNIFORMS	2,751	2,519	2,916	2,999	3,030	3,530	16.5%
4005332-525245	OPERATING SUPP - CHEMICALS	292,144	263,578	312,954	351,194	409,698	420,355	2.6%
4005332-525400	MEMBERSHIPS AND PUBLICATIONS	603	560	969	415	1,510	1,540	2.0%
4005332-525500	TRAINING	1,158	1,888	1,860	1,932	3,240	3,740	15.4%
Department Total		2,695,534	2,325,988	2,681,636	3,054,219	3,347,673	3,515,254	5.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5351 MARCO ISLAND SEWER PLANT								
4005351-501210	NON-BARGAINING UNIT WAGES	524,844	615,666	686,329	705,461	701,040	728,628	3.9%
4005351-501250	BENEFIT WAGES	993	0	0	0	0	0	0.0%
4005351-501400	OVERTIME	40,924	42,499	40,323	34,595	45,000	45,000	0.0%
4005351-512100	FICA TAXES	42,127	49,352	54,236	55,349	55,723	57,268	2.8%
4005351-512200	RETIREMENT CONTRIBUTIONS	44,265	50,141	54,578	55,129	55,785	57,370	2.8%
4005351-512300	LIFE & HEALTH	112,863	117,056	127,503	133,833	145,511	145,919	0.3%
4005351-523100	PROFESSIONAL SERVICES	157,500	33,966	102,875	125,034	210,000	152,250	-27.5%
4005351-523400	OTHER CONTRACTUAL SERVICES	61,709	514,915	54,793	88,954	355,450	343,160	-3.5%
4005351-523415	SLUDGE HAULING	334,616	324,257	371,417	389,000	443,760	516,000	16.3%
4005351-524000	TRAVEL & PER DIEM	1,507	1,417	2,516	27	4,940	4,940	0.0%
4005351-524100	COMMUNICATIONS	3,887	4,039	7,436	6,591	12,240	12,240	0.0%
4005351-524310	UTILITY SERVICE - ELECTRIC	791,954	709,120	708,485	888,000	902,010	902,400	0.0%
4005351-524350	UTILITY SERVICE - WASTE DISP	44,574	46,559	47,946	48,990	50,120	50,640	1.0%
4005351-524400	RENTAL & LEASES	2,766	16,696	73	12,287	17,849	14,330	-19.7%
4005351-524600	REPAIR & MAINTENANCE	88,950	104,862	166,674	185,021	197,502	232,155	17.5%
4005351-524605	REPAIR & MAINT - VEHICLES	620	927	1,141	2,131	2,271	2,220	-2.2%
4005351-524610	REPAIR & MAINT - FACILITIES	9,393	14,537	10,728	23,465	49,900	50,275	0.8%
4005351-524700	PRINTING AND BINDING	101	275	352	408	400	500	25.0%
4005351-524915	OTHER CHGS - SAFETY	1,246	1,180	3,484	858	4,075	4,075	0.0%
4005351-525100	OFFICE SUPPLIES	225	137	507	292	2,700	2,700	0.0%
4005351-525200	OPERATING SUPPLIES	19,002	11,186	24,438	20,046	25,800	25,800	0.0%
4005351-525205	OPER SUPPLIES - FUEL	16,462	6,912	16,187	18,700	24,100	24,100	0.0%
4005351-525220	OPERATING SUPP - UNIFORMS	1,971	2,783	2,912	3,291	3,370	3,370	0.0%
4005351-525245	OPERATING SUPP - CHEMICALS	237,673	251,156	259,022	277,433	293,171	326,880	11.5%
4005351-525400	MEMBERSHIPS AND PUBLICATIONS	865	440	795	730	1,470	1,470	0.0%
4005351-525500	TRAINING	1,234	2,243	3,989	1,395	6,700	6,700	0.0%
Department Total		2,542,275	2,922,323	2,748,741	3,077,020	3,610,888	3,710,390	2.8%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5361 COLLECTION & DISTRIBUTION								
4005361-501210	NON-BARGAINING UNIT WAGES	1,087,298	1,307,135	1,383,024	1,298,616	1,367,870	1,396,726	2.1%
4005361-501250	BENEFIT WAGES	2,971	0	0	0	2,600	0	-100.0%
4005361-501400	OVERTIME	74,223	81,138	77,066	92,765	70,000	90,000	28.6%
4005361-512100	FICA TAXES	85,052	101,612	107,671	102,547	104,786	108,230	3.3%
4005361-512200	RETIREMENT CONTRIBUTIONS	75,738	89,534	91,703	85,215	96,379	99,156	2.9%
4005361-512300	LIFE & HEALTH	248,719	294,290	299,119	273,190	303,681	310,716	2.3%
4005361-512900	CAPITALIZED PERSONNEL COST	0	0	0	0	(115,336)	(115,336)	0.0%
4005361-523100	PROFESSIONAL SERVICES	35,323	802	6,168	16,344	25,500	35,500	39.2%
4005361-523400	OTHER CONTRACTUAL SERVICES	111,661	54,586	241,488	64,556	67,900	66,300	-2.4%
4005361-524000	TRAVEL & PER DIEM	2,410	11,336	11,084	5,524	5,600	4,600	-17.9%
4005361-524100	COMMUNICATIONS	11,943	12,471	16,751	18,945	19,190	12,190	-36.5%
4005361-524310	UTILITY SERVICE - ELECTRIC	0	0	0	18,000	18,000	12,000	-33.3%
4005361-524350	UTILITY SERVICE - WASTE DISP	36,348	40,573	36,739	42,071	38,950	33,950	-12.8%
4005361-524400	RENTAL & LEASES	27,310	30,377	39,529	69,611	76,580	202,180	164.0%
4005361-524600	REPAIR & MAINTENANCE	575,539	644,910	557,673	581,005	636,500	641,500	0.8%
4005361-524605	REPAIR & MAINT - VEHICLES	63,436	59,544	96,790	74,291	81,620	67,400	-17.4%
4005361-524610	REPAIR & MAINT - FACILITIES	623	2,156	728	818	2,500	10,000	300.0%
4005361-524915	OTHER CHGS - SAFETY	5,471	3,697	5,123	3,729	6,750	7,200	6.7%
4005361-525100	OFFICE SUPPLIES	333	122	2	198	400	400	0.0%
4005361-525200	OPERATING SUPPLIES	53,632	53,019	50,116	47,692	52,600	56,100	6.7%
4005361-525205	OPER SUPPLIES - FUEL	54,657	61,459	50,851	53,690	48,500	53,684	10.7%
4005361-525220	OPERATING SUPP - UNIFORMS	7,976	7,043	3,429	6,951	7,590	7,590	0.0%
4005361-525400	MEMBERSHIPS AND PUBLICATIONS	702	1,123	808	15	1,270	1,270	0.0%
4005361-525500	TRAINING	5,815	9,523	10,760	3,275	4,730	9,630	103.6%
Department Total		2,567,182	2,866,450	3,086,620	2,859,049	2,924,160	3,110,986	6.4%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5362 OPERATIONS MAINTENANCE								
4005362-501210	NON-BARGAINING UNIT WAGES	945,582	975,610	993,394	1,052,955	1,015,805	1,044,368	2.8%
4005362-501250	BENEFIT WAGES	1,321	0	0	0	0	0	0.0%
4005362-501400	OVERTIME	92,068	118,809	169,919	122,921	95,000	95,000	0.0%
4005362-512100	FICA TAXES	76,362	80,797	86,650	87,407	81,761	82,902	1.4%
4005362-512200	RETIREMENT CONTRIBUTIONS	65,837	69,296	72,590	72,761	72,147	73,480	1.8%
4005362-512300	LIFE & HEALTH	185,210	176,429	172,678	193,047	179,419	210,999	17.6%
4005362-512900	CAPITALIZED PERSONNEL COST	0	0	0	0	(20,111)	(20,111)	0.0%
4005362-523400	OTHER CONTRACTUAL SERVICES	23,339	158,599	39,019	40,710	41,510	41,760	0.6%
4005362-524000	TRAVEL & PER DIEM	169	1,118	1,711	2,598	3,020	3,020	0.0%
4005362-524100	COMMUNICATIONS	34,459	33,709	51,411	44,679	48,155	47,455	-1.5%
4005362-524350	UTILITY SERVICE - WASTE DISP	5,820	6,883	8,495	9,960	9,960	6,960	-30.1%
4005362-524400	RENTAL & LEASES	2,901	11,877	47	40,576	88,500	111,000	25.4%
4005362-524600	REPAIR & MAINTENANCE	75,824	148,650	137,091	160,807	161,746	154,475	-4.5%
4005362-524605	REPAIR & MAINT - VEHICLES	27,434	22,841	25,463	27,106	27,843	27,760	-0.3%
4005362-524610	REPAIR & MAINT - FACILITIES	4,824	6,565	5,445	5,410	5,500	6,000	9.1%
4005362-524915	OTHER CHGS - SAFETY	4,210	3,600	2,276	917	6,125	6,125	0.0%
4005362-525100	OFFICE SUPPLIES	2,377	2,361	1,931	2,647	3,000	3,500	16.7%
4005362-525200	OPERATING SUPPLIES	59,127	50,345	43,814	46,721	66,000	68,500	3.8%
4005362-525205	OPER SUPPLIES - FUEL	33,622	38,149	43,719	57,063	78,965	90,000	14.0%
4005362-525220	OPERATING SUPP - UNIFORMS	4,231	4,019	2,304	4,601	6,650	6,650	0.0%
4005362-525400	MEMBERSHIPS AND PUBLICATIONS	1,266	358	544	323	1,300	1,300	0.0%
4005362-525500	TRAINING	1,164	1,040	292	2,169	2,254	2,254	0.0%
Department Total		1,647,147	1,911,055	1,858,794	1,975,377	1,974,549	2,063,397	4.5%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5363 WATER & SEWER ADMINISTRATION								
4005363-501210	NON-BARGAINING UNIT WAGES	625,528	680,895	767,648	808,320	817,619	981,797	20.1%
4005363-501250	BENEFIT WAGES	1,253	729	724	681	720	720	0.0%
4005363-501400	OVERTIME	1,864	530	732	1,414	3,000	3,000	0.0%
4005363-512100	FICA TAXES	43,309	46,841	49,856	59,614	59,854	72,207	20.6%
4005363-512200	RETIREMENT CONTRIBUTIONS	39,722	43,251	44,446	51,817	53,342	63,557	19.2%
4005363-512300	LIFE & HEALTH	89,087	90,993	99,763	101,888	109,531	117,312	7.1%
4005363-512600	OTHER POSTEMP BENEFITS	(8,465)	(17,092)	1,970	0	0	0	0.0%
4005363-512900	CAPITALIZED PERSONNEL COST	0	0	0	0	(173,000)	(173,000)	0.0%
4005363-523100	PROFESSIONAL SERVICES	199,824	311,399	226,769	403,279	408,514	273,283	-33.1%
4005363-523107	LEGAL - OTHER	8,635	29,323	13,284	0	15,000	15,000	0.0%
4005363-523200	ACCOUNTING AUDITING	46,197	41,439	61,595	87,717	88,237	43,585	-50.6%
4005363-523400	OTHER CONTRACTUAL SERVICES	247	9,628	10,706	10,376	16,519	121,800	637.3%
4005363-524000	TRAVEL & PER DIEM	1,740	3,651	4,346	8,908	9,600	7,650	-20.3%
4005363-524100	COMMUNICATIONS	17,102	25,493	23,312	37,675	54,573	60,518	10.9%
4005363-524200	FREIGHT & POSTAGE	3,887	3,340	597	597	2,800	2,800	0.0%
4005363-524310	UTILITY SERVICE - ELECTRIC	8,027	6,762	6,849	7,200	12,151	12,000	-1.2%
4005363-524400	RENTAL & LEASES	1,380	1,320	1,440	6,870	13,540	12,740	-5.9%
4005363-524500	INSURANCE	859,495	1,290,000	953,860	1,035,000	1,035,000	1,027,200	-0.8%
4005363-524600	REPAIR & MAINTENANCE	181	1,070	11,144	0	0	0	0.0%
4005363-524605	REPAIR & MAINT - VEHICLES	8,181	2,269	5,747	9,155	10,066	3,440	-65.8%
4005363-524610	REPAIR & MAINT - FACILITIES	3,031	7,776	8,098	207	1,000	1,000	0.0%
4005363-524700	PRINTING AND BINDING	3,120	3,468	2,105	5,599	7,400	4,000	-45.9%
4005363-524910	OTHER CHGS - ADMINISTRATIVE	1,028,747	1,041,433	997,329	1,060,418	1,060,418	1,004,575	-5.3%
4005363-524915	OTHER CHGS - SAFETY	966	2,115	616	858	2,355	2,355	0.0%
4005363-524930	OTHER CHGS-LICENSES/PERMITS	8,635	19,831	11,109	7,000	18,500	19,500	5.4%
4005363-524935	OTHER CHGS - PAYMENT PROCESS	2,650	0	0	0	0	0	0.0%
4005363-524940	MISCELLANEOUS EXPENSE	4,702	5,672	9,000	9,155	9,500	8,000	-15.8%
4005363-525100	OFFICE SUPPLIES	2,039	1,757	2,668	2,169	6,500	7,500	15.4%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5363 WATER & SEWER ADMINISTRATION								
4005363-525200	OPERATING SUPPLIES	14,401	12,290	16,374	15,145	15,300	18,700	22.2%
4005363-525205	OPER SUPPLIES - FUEL	1,977	2,536	2,294	3,120	3,120	3,120	0.0%
4005363-525220	OPERATING SUPP - UNIFORMS	496	1,356	1,217	2,435	2,450	2,450	0.0%
4005363-525225	OPERATING SUPP - IT	181,300	216,792	186,846	395,704	507,021	468,119	-7.7%
4005363-525400	MEMBERSHIPS AND PUBLICATIONS	2,413	618	1,663	1,254	1,730	1,730	0.0%
4005363-525500	TRAINING	3,285	5,087	3,124	5,338	18,700	18,700	0.0%
4005363-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	82,160	70,162	-14.6%
4005363-525850	TRANSFERS OUT-DS	10,379,312	10,241,578	9,584,427	10,284,122	10,284,122	9,652,859	-6.1%
4005363-525855	TRANSFERS OUT-CIP	0	0	1,117,500	0	0	0	0.0%
4005363-525860	TRANSFERS OUT-R&R	3,255,000	6,475,000	3,855,000	3,313,430	3,313,430	3,495,000	5.5%
Department Total		16,839,269	20,609,149	18,084,159	17,736,465	17,870,773	17,423,379	-2.5%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5364 FINANCIAL SERVICES								
4005364-501210	NON-BARGAINING UNIT WAGES	441,704	525,851	537,439	584,029	558,890	547,203	-2.1%
4005364-501250	BENEFIT WAGES	1,057	0	0	0	0	0	0.0%
4005364-501400	OVERTIME	24,595	20,060	18,971	20,771	20,000	20,000	0.0%
4005364-512100	FICA TAXES	34,003	39,724	40,556	44,226	42,317	40,936	-3.3%
4005364-512200	RETIREMENT CONTRIBUTIONS	30,277	35,450	36,167	38,694	37,847	36,512	-3.5%
4005364-512300	LIFE & HEALTH	102,242	111,537	109,331	108,845	112,449	114,590	1.9%
4005364-523100	PROFESSIONAL SERVICES	1,500	1,500	1,500	10,300	11,050	2,250	-79.6%
4005364-523400	OTHER CONTRACTUAL SERVICES	32,269	27,829	30,058	25,200	80,002	85,420	6.8%
4005364-524000	TRAVEL & PER DIEM	0	0	0	4,510	2,150	2,150	0.0%
4005364-524100	COMMUNICATIONS	2,696	2,645	2,538	2,954	3,390	3,390	0.0%
4005364-524200	FREIGHT & POSTAGE	51,942	56,701	61,436	59,262	65,000	56,400	-13.2%
4005364-524400	RENTAL & LEASES	0	602	602	8,050	22,200	29,200	31.5%
4005364-524600	REPAIR & MAINTENANCE	291	108	0	0	1,500	1,500	0.0%
4005364-524605	REPAIR & MAINT - VEHICLES	10,277	5,382	7,451	5,595	6,649	6,000	-9.8%
4005364-524700	PRINTING AND BINDING	549	662	487	617	3,113	2,900	-6.8%
4005364-524900	OTHER CHGS & OBLIGATIONS	10,452	17,706	18,038	8,961	24,000	24,000	0.0%
4005364-524915	OTHER CHGS - SAFETY	561	271	61	566	840	840	0.0%
4005364-524935	OTHER CHGS - PAYMENT PROCESS	38,483	45,006	49,221	56,920	55,200	55,200	0.0%
4005364-525100	OFFICE SUPPLIES	1,441	2,139	874	3,322	4,000	4,000	0.0%
4005364-525200	OPERATING SUPPLIES	1,412	356	1,398	1,194	5,000	5,000	0.0%
4005364-525205	OPER SUPPLIES - FUEL	7,161	6,527	6,034	7,112	10,000	10,000	0.0%
4005364-525220	OPERATING SUPP - UNIFORMS	906	1,301	1,530	1,435	1,440	1,440	0.0%
4005364-525225	OPERATING SUPP - IT	22,934	24,081	25,293	25,520	25,580	25,580	0.0%
4005364-525400	MEMBERSHIPS AND PUBLICATIONS	0	0	0	0	550	550	0.0%
4005364-525500	TRAINING	325	0	710	1,959	5,000	5,000	0.0%
Department Total		817,079	925,437	949,696	1,020,040	1,098,166	1,080,061	-1.6%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5810 TRANSFERS OUT								
4005810-525840	TRANSFERS OUT - GOVT CIP	0	80,000	57,500	0	0	42,800	0.0%
4005810-525855	TRANSFERS OUT-CIP	5,376,000	4,201,054	3,065,000	2,200,000	2,200,000	5,450,000	147.7%
Department Total		5,376,000	4,281,054	3,122,500	2,200,000	2,200,000	5,492,800	149.7%
Grand Total		(3,628,110)	(2,805,833)	(5,924,738)	(2,850,304)	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
440 TIGER TAIL DISTRICT								
4400000-361100	INTEREST	(10,572)	(10,629)	(7,541)	0	0	0	0.0%
4400000-369900	OTHER MISCELLANEOUS	4,064	944	234	0	0	0	0.0%
4400000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(174,638)	(170,345)	-2.5%
4405350-524940	MISCELLANEOUS EXPENSE	1,775	1,661	1,517	226	2,590	2,590	0.0%
4405350-710000	PRINCIPAL	92,864	96,639	100,521	104,655	104,655	108,910	4.1%
4405350-710100	PRINCIPAL - CAPACITY	41,721	43,418	45,162	47,019	47,019	48,931	4.1%
4405350-720000	INTEREST	24,433	21,425	16,169	9,421	15,351	6,840	-55.4%
4405350-720100	INTEREST - CAPACITY	8,050	6,699	4,877	4,233	5,023	3,074	-38.8%
4405350-799999	DEBT SERVICE OFFSET	(134,585)	(140,057)	(145,682)	(151,674)	0	0	0.0%
Department Total		27,751	20,100	15,257	13,880	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
441 SOUTH BARFIELD DISTRICT								
4410000-361100	INTEREST	(14,881)	(28,423)	(3,600)	0	0	0	0.0%
4410000-369900	OTHER MISCELLANEOUS	7,950	(583)	(14)	0	0	0	0.0%
4410000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(54,583)	(54,543)	-0.1%
4415350-524940	MISCELLANEOUS EXPENSE	713	787	572	88	1,630	1,630	0.0%
4415350-710000	PRINCIPAL	27,763	28,892	30,052	31,288	31,288	32,561	4.1%
4415350-710100	PRINCIPAL - CAPACITY	14,688	15,285	15,899	16,553	16,553	17,226	4.1%
4415350-720000	INTEREST	7,412	6,513	4,922	2,817	3,343	2,045	-38.8%
4415350-720100	INTEREST - CAPACITY	2,834	2,358	1,717	1,490	1,769	1,081	-38.9%
4415350-799999	DEBT SERVICE OFFSET	(42,451)	(44,177)	(45,952)	(47,842)	0	0	0.0%
Department Total		4,028	(19,348)	3,597	4,394	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
442 KENDALL DISTRICT								
4420000-361100	INTEREST	(46,335)	(47,716)	(38,345)	(10,145)	0	0	0.0%
4420000-361400	GAIN OR LOSS ON INVESTMENT	(4,687)	(14,802)	(2,406)	2,772	0	0	0.0%
4420000-369900	OTHER MISCELLANEOUS	70,009	(463)	(4,297)	0	0	0	0.0%
4420000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(405,470)	(405,388)	0.0%
4425350-523130	INVESTMENT ADVISORY SVC	197	185	192	184	0	0	0.0%
4425350-524940	MISCELLANEOUS EXPENSE	4,557	4,557	3,839	3,583	7,340	7,340	0.0%
4425350-525905	DEPRECIATION	169,928	169,928	169,928	0	0	0	0.0%
4425350-525910	AMORTIZATION	(455)	(617)	(962)	(732)	0	0	0.0%
4425350-710000	PRINCIPAL	214,623	221,655	228,917	236,418	236,418	244,164	3.3%
4425350-710100	PRINCIPAL - CAPACITY	83,324	86,799	90,418	94,189	94,189	98,116	4.2%
4425350-720000	INTEREST	68,476	62,904	54,134	44,977	48,141	40,396	-16.1%
4425350-720100	INTEREST - CAPACITY	29,746	26,926	22,474	17,771	19,382	15,372	-20.7%
4425350-799999	DEBT SERVICE OFFSET	(297,947)	(308,454)	(319,336)	(330,606)	0	0	0.0%
Department Total		291,437	200,902	204,557	58,410	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
443 NORTH MARCO DISTRICT								
4430000-361100	INTEREST	(25,781)	(72,653)	(25,718)	(10,192)	0	0	0.0%
4430000-361400	GAIN OR LOSS ON INVESTMENT	(4,715)	(14,891)	(2,421)	2,788	0	0	0.0%
4430000-369900	OTHER MISCELLANEOUS	7,972	3,835	(2,867)	0	0	0	0.0%
4430000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(287,881)	(287,793)	0.0%
4435350-523130	INVESTMENT ADVISORY SVC	198	186	193	185	0	0	0.0%
4435350-524940	MISCELLANEOUS EXPENSE	2,663	2,418	2,381	2,331	4,420	4,420	0.0%
4435350-710000	PRINCIPAL	176,354	182,248	188,341	194,640	194,640	201,150	3.3%
4435350-710100	PRINCIPAL - CAPACITY	47,109	49,755	52,505	55,499	55,499	58,617	5.6%
4435350-720000	INTEREST	38,372	33,701	26,344	18,651	21,309	14,797	-30.6%
4435350-720100	INTEREST - CAPACITY	20,079	17,963	14,456	10,734	12,013	8,809	-26.7%
4435350-799999	DEBT SERVICE OFFSET	(223,463)	(232,003)	(240,846)	(250,139)	0	0	0.0%
Department Total		38,789	(29,441)	12,370	24,497	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
444 NORTH BARFIELD DISTRICT								
4440000-361100	INTEREST	(9,045)	(85,625)	(198,170)	(47,589)	0	0	0.0%
4440000-361400	GAIN OR LOSS ON INVESTMENT	(8,603)	(27,171)	(4,417)	5,087	0	0	0.0%
4440000-369900	OTHER MISCELLANEOUS	67,690	1,871	(3,277)	0	0	0	0.0%
4440000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(465,558)	(465,375)	0.0%
4445350-523130	INVESTMENT ADVISORY SVC	362	340	353	338	0	0	0.0%
4445350-524940	MISCELLANEOUS EXPENSE	3,129	3,023	2,748	2,786	5,300	5,300	0.0%
4445350-710000	PRINCIPAL	264,036	272,297	280,818	289,609	289,608	298,677	3.1%
4445350-710100	PRINCIPAL - CAPACITY	99,546	105,138	110,948	117,275	117,275	123,862	5.6%
4445350-720000	INTEREST	51,846	45,300	35,009	24,281	27,989	18,921	-32.4%
4445350-720100	INTEREST - CAPACITY	42,429	37,957	30,548	22,681	25,386	18,615	-26.7%
4445350-799999	DEBT SERVICE OFFSET	(363,582)	(377,434)	(391,766)	(406,884)	0	0	0.0%
Department Total		147,808	(24,305)	(137,206)	7,585	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
445 WEST WINTERBERRY DISTRICT								
4450000-361100	INTEREST	(106,563)	(297,679)	(153,234)	(94,293)	0	0	0.0%
4450000-361400	GAIN OR LOSS ON INVESTMENT	(10,252)	(32,380)	(5,264)	6,063	0	0	0.0%
4450000-369900	OTHER MISCELLANEOUS	43,958	(23,131)	6,074	0	0	0	0.0%
4450000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(601,855)	(601,603)	0.0%
4455350-523130	INVESTMENT ADVISORY SVC	431	405	420	402	0	0	0.0%
4455350-524940	MISCELLANEOUS EXPENSE	6,645	6,272	5,883	6,197	10,490	10,490	0.0%
4455350-710000	PRINCIPAL	327,806	338,024	348,562	359,432	359,432	370,645	3.1%
4455350-710100	PRINCIPAL - CAPACITY	137,402	145,120	153,139	161,873	161,873	170,965	5.6%
4455350-720000	INTEREST	64,525	56,429	41,445	32,693	35,020	23,809	-32.0%
4455350-720100	INTEREST - CAPACITY	58,564	52,391	42,165	31,307	35,040	25,694	-26.7%
4455350-799999	DEBT SERVICE OFFSET	(465,208)	(483,143)	(501,701)	(521,305)	0	0	0.0%
Department Total		57,307	(237,692)	(62,510)	(17,631)	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
446 OLDE MARCO DISTRICT								
4460000-361100	INTEREST	(6,439)	(8,032)	(6,416)	(555)	0	0	0.0%
4460000-369900	OTHER MISCELLANEOUS	1,529	502	739	0	0	0	0.0%
4460000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(25,650)	(25,589)	-0.2%
4465350-524940	MISCELLANEOUS EXPENSE	467	513	491	475	790	790	0.0%
4465350-710100	PRINCIPAL - CAPACITY	14,877	16,078	17,353	18,776	18,776	20,291	8.1%
4465350-720100	INTEREST - CAPACITY	9,885	8,912	6,972	5,764	6,084	4,508	-25.9%
4465350-799999	DEBT SERVICE OFFSET	(14,877)	(16,078)	(17,353)	(18,776)	0	0	0.0%
Department Total		5,442	1,895	1,786	5,684	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
447 PORT MARCO DISTRICT								
4470000-361100	INTEREST	(1,928)	(430)	(300)	(194)	0	0	0.0%
4470000-369900	OTHER MISCELLANEOUS	42	0	0	0	0	0	0.0%
4470000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(80)	(80)	0.0%
4475350-524940	MISCELLANEOUS EXPENSE	61	4	(12)	0	80	80	0.0%
Department Total		(1,825)	(426)	(311)	(194)	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
448 LAMPLIGHTER DISTRICT								
4480000-361100	INTEREST	56,834	(58,654)	(26,641)	(8,977)	0	0	0.0%
4480000-361400	GAIN OR LOSS ON INVESTMENT	(4,135)	(13,059)	(2,123)	2,445	0	0	0.0%
4480000-369900	OTHER MISCELLANEOUS	161,836	(25,925)	(673)	0	0	0	0.0%
4480000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(306,643)	(306,518)	0.0%
4485350-523130	INVESTMENT ADVISORY SVC	174	163	170	162	0	0	0.0%
4485350-524940	MISCELLANEOUS EXPENSE	2,758	2,685	2,436	2,436	4,620	4,620	0.0%
4485350-710000	PRINCIPAL	151,476	156,055	160,772	165,631	165,631	170,637	3.0%
4485350-710100	PRINCIPAL - CAPACITY	82,014	86,230	90,592	95,319	95,319	100,219	5.1%
4485350-720000	INTEREST	35,544	31,916	25,211	21,300	22,341	17,334	-22.4%
4485350-720100	INTEREST - CAPACITY	31,487	28,124	21,592	17,699	18,732	13,708	-26.8%
4485350-799999	DEBT SERVICE OFFSET	(233,491)	(242,285)	(251,363)	(260,950)	0	0	0.0%
Department Total		284,498	(34,749)	19,972	35,065	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
449 SHEFFIELD DISTRICT								
4490000-361100	INTEREST	99,956	(141,471)	(85,705)	(35,897)	0	0	0.0%
4490000-361400	GAIN OR LOSS ON INVESTMENT	(7,349)	(23,212)	(3,773)	4,346	0	0	0.0%
4490000-369900	OTHER MISCELLANEOUS	234,244	(6,923)	3,490	0	0	0	0.0%
4490000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(537,252)	(537,087)	0.0%
4495350-523130	INVESTMENT ADVISORY SVC	309	290	301	288	0	0	0.0%
4495350-524940	MISCELLANEOUS EXPENSE	5,687	5,404	4,797	4,774	10,610	10,610	0.0%
4495350-710000	PRINCIPAL	301,434	310,759	320,372	330,283	330,283	340,501	3.1%
4495350-710100	PRINCIPAL - CAPACITY	108,376	113,947	119,711	125,958	125,958	132,432	5.1%
4495350-720000	INTEREST	72,561	65,172	51,504	43,526	45,648	35,430	-22.4%
4495350-720100	INTEREST - CAPACITY	41,608	37,164	28,533	23,388	24,753	18,114	-26.8%
4495350-799999	DEBT SERVICE OFFSET	(409,809)	(424,705)	(440,083)	(456,241)	0	0	0.0%
Department Total		447,016	(63,575)	(853)	40,425	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
450 MACKLE PARK DISTRICT								
4500000-361100	INTEREST	(79,624)	(78,883)	(54,024)	(14,634)	0	0	0.0%
4500000-361400	GAIN OR LOSS ON INVESTMENT	(4,202)	(13,272)	(2,158)	2,485	0	0	0.0%
4500000-369900	OTHER MISCELLANEOUS	1,606	(3,344)	6,158	0	0	0	0.0%
4500000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(390,201)	(390,112)	0.0%
4505350-523130	INVESTMENT ADVISORY SVC	177	166	172	165	0	0	0.0%
4505350-524940	MISCELLANEOUS EXPENSE	6,863	6,725	6,222	5,909	11,050	11,050	0.0%
4505350-710000	PRINCIPAL	198,803	204,792	210,961	217,316	217,316	223,861	3.0%
4505350-710100	PRINCIPAL - CAPACITY	89,071	92,785	96,654	100,684	100,685	104,883	4.2%
4505350-720000	INTEREST	57,699	52,955	44,185	39,071	40,431	33,885	-16.2%
4505350-720100	INTEREST - CAPACITY	31,798	28,783	23,180	19,840	20,719	16,433	-20.7%
4505350-799999	DEBT SERVICE OFFSET	(287,874)	(297,577)	(307,615)	(318,000)	0	0	0.0%
Department Total		14,316	(6,870)	23,737	52,837	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
451 GULFPORT DISTRICT								
4510000-361100	INTEREST	(53,136)	(96,753)	(41,113)	(28,748)	0	0	0.0%
4510000-361400	GAIN OR LOSS ON INVESTMENT	(3,351)	(10,585)	(1,721)	1,982	0	0	0.0%
4510000-369900	OTHER MISCELLANEOUS	29,813	(8,844)	9,912	0	0	0	0.0%
4510000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(154,755)	(150,975)	-2.4%
4515350-523130	INVESTMENT ADVISORY SVC	141	132	137	132	0	0	0.0%
4515350-524940	MISCELLANEOUS EXPENSE	2,971	2,952	2,910	2,760	4,160	4,160	0.0%
4515350-710000	PRINCIPAL	24,788	25,467	26,165	26,881	26,881	27,617	2.7%
4515350-710100	PRINCIPAL - CAPACITY	95,000	95,000	100,000	105,000	105,000	105,000	0.0%
4515350-720000	INTEREST	6,896	6,358	5,367	4,791	4,944	4,208	-14.9%
4515350-720100	INTEREST - CAPACITY	23,674	20,970	15,991	12,979	13,770	9,990	-27.5%
4515350-799999	DEBT SERVICE OFFSET	(119,788)	(120,467)	(126,165)	(131,881)	0	0	0.0%
Department Total		7,007	(85,769)	(8,516)	(6,105)	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
452 EAST WINTERBERRY N. DISTRICT								
4520000-361100	INTEREST	(20,181)	(32,734)	(24,540)	(10,582)	0	0	0.0%
4520000-361400	GAIN OR LOSS ON INVESTMENT	(1,307)	(4,127)	(671)	773	0	0	0.0%
4520000-369900	OTHER MISCELLANEOUS	29,253	(289)	1,483	0	0	0	0.0%
4520000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(80,439)	(79,360)	-1.3%
4525350-523130	INVESTMENT ADVISORY SVC	55	52	54	51	0	0	0.0%
4525350-524940	MISCELLANEOUS EXPENSE	1,212	1,195	1,079	1,056	1,950	1,950	0.0%
4525350-710000	PRINCIPAL	34,874	35,808	36,767	37,751	37,751	38,762	2.7%
4525350-710100	PRINCIPAL - CAPACITY	25,000	25,000	30,000	30,000	30,000	30,000	0.0%
4525350-720000	INTEREST	9,461	8,722	7,359	6,568	6,778	5,768	-14.9%
4525350-720100	INTEREST - CAPACITY	6,742	6,030	4,626	3,734	3,960	2,880	-27.3%
4525350-799999	DEBT SERVICE OFFSET	(59,874)	(60,808)	(66,767)	(67,751)	0	0	0.0%
Department Total		25,236	(21,152)	(10,611)	1,600	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
453 EAST WINTERBERRY S. DISTRICT								
4530000-361100	INTEREST	(55,208)	(99,302)	(75,107)	(45,986)	0	0	0.0%
4530000-361400	GAIN OR LOSS ON INVESTMENT	(2,421)	(7,645)	(1,243)	1,431	0	0	0.0%
4530000-369900	OTHER MISCELLANEOUS	208	(18,514)	19,572	0	0	0	0.0%
4530000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(117,361)	(117,361)	0.0%
4535350-523130	INVESTMENT ADVISORY SVC	102	96	134	95	0	0	0.0%
4535350-524940	MISCELLANEOUS EXPENSE	1,641	1,558	1,444	1,377	2,650	2,650	0.0%
4535350-525910	AMORTIZATION	(235)	(319)	(497)	(378)	0	0	0.0%
4535350-710000	PRINCIPAL	89,838	92,244	94,714	97,250	97,250	99,854	2.7%
4535350-720000	INTEREST	24,373	22,467	18,957	16,920	17,461	14,857	-14.9%
4535350-799999	DEBT SERVICE OFFSET	(89,838)	(92,244)	(94,714)	(97,247)	0	0	0.0%
Department Total		(31,539)	(101,657)	(36,741)	(26,537)	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
454 GOLDENROD DISTRICT								
4540000-361100	INTEREST	(87,496)	(157,175)	(107,533)	(62,996)	0	0	0.0%
4540000-361400	GAIN OR LOSS ON INVESTMENT	(4,003)	(12,643)	(2,055)	2,367	0	0	0.0%
4540000-369900	OTHER MISCELLANEOUS	24,469	8,064	(3,868)	0	0	0	0.0%
4540000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(233,432)	(233,432)	0.0%
4545350-523130	INVESTMENT ADVISORY SVC	168	158	164	157	0	0	0.0%
4545350-524940	MISCELLANEOUS EXPENSE	2,875	2,778	2,624	2,511	4,630	4,630	0.0%
4545350-525905	DEPRECIATION	103,138	103,138	103,138	0	0	0	0.0%
4545350-525910	AMORTIZATION	(388)	(527)	(822)	(625)	0	0	0.0%
4545350-710000	PRINCIPAL	172,972	178,007	183,188	188,521	188,520	194,008	2.9%
4545350-720000	INTEREST	54,785	50,796	43,430	39,142	40,282	34,794	-13.6%
4545350-799999	DEBT SERVICE OFFSET	(172,972)	(178,007)	(183,188)	(188,521)	0	0	0.0%
Department Total		93,548	(5,411)	35,078	(19,444)	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
455 COPPERFIELD DISTRICT								
4550000-361100	INTEREST	(49,085)	(85,715)	(63,493)	(36,991)	0	0	0.0%
4550000-361400	GAIN OR LOSS ON INVESTMENT	(2,323)	(7,337)	(1,193)	1,374	0	0	0.0%
4550000-369900	OTHER MISCELLANEOUS	17,913	(8,555)	(8,617)	0	0	0	0.0%
4550000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(144,163)	(144,163)	0.0%
4555350-523130	INVESTMENT ADVISORY SVC	98	92	95	91	0	0	0.0%
4555350-524940	MISCELLANEOUS EXPENSE	1,975	1,795	1,706	1,588	3,020	3,020	0.0%
4555350-525905	DEPRECIATION	66,499	66,499	66,499	0	0	0	0.0%
4555350-525910	AMORTIZATION	(225)	(306)	(477)	(363)	0	0	0.0%
4555350-710000	PRINCIPAL	106,702	109,808	113,004	116,294	116,294	119,679	2.9%
4555350-720000	INTEREST	33,796	31,335	26,791	24,146	24,849	21,464	-13.6%
4555350-799999	DEBT SERVICE OFFSET	(106,702)	(109,808)	(113,004)	(116,294)	0	0	0.0%
Department Total		68,648	(2,192)	21,312	(10,154)	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
456 ESTATES DISTRICT								
4560000-361100	INTEREST	(103,083)	(147,541)	(186,214)	(69,342)	0	0	0.0%
4560000-361400	GAIN OR LOSS ON INVESTMENT	(10,070)	(31,803)	(5,170)	5,955	0	0	0.0%
4560000-369900	OTHER MISCELLANEOUS	6,458	214,406	(54,937)	0	0	0	0.0%
4560000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(414,025)	(414,025)	0.0%
4565350-523130	INVESTMENT ADVISORY SVC	424	398	378	395	0	0	0.0%
4565350-524940	MISCELLANEOUS EXPENSE	9,274	30,317	8,486	8,237	15,480	15,480	0.0%
4565350-525905	DEPRECIATION	252,582	252,582	252,582	0	0	0	0.0%
4565350-525910	AMORTIZATION	(977)	(1,326)	(2,067)	(1,572)	0	0	0.0%
4565350-710000	PRINCIPAL	297,148	305,376	313,832	322,522	322,522	331,452	2.8%
4565350-720000	INTEREST	99,686	93,168	81,150	74,167	76,023	67,093	-11.7%
4565350-799999	DEBT SERVICE OFFSET	(297,148)	(305,376)	(313,832)	(322,522)	0	0	0.0%
Department Total		254,295	410,200	94,208	17,840	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
0000 UNDEFINED								
1500000-311000	AD VALOREM TAXES	(1,023,468)	(1,279,550)	(1,344,824)	(1,476,040)	(1,478,930)	(1,550,016)	4.8%
1500000-311200	DELINQUENT AD VALOREM TAXES	(33)	0	0	0	0	0	0.0%
1500000-337300	LOCAL GOV'T GRANT PHYS ENVIR	(921,400)	0	(349,863)	(618,881)	(618,881)	0	-100.0%
1500000-361100	INTEREST	(34,313)	(70,170)	(49,258)	(31,918)	0	0	0.0%
1500000-362100	RENTAL INCOME	(24,337)	(24,337)	(24,337)	(7,028)	(24,350)	(6,000)	-75.4%
Department Total		(2,003,551)	(1,374,057)	(1,768,282)	(2,133,866)	(2,122,161)	(1,556,016)	-26.7%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5371 HIDEAWAY BEACH								
1505371-523100	PROFESSIONAL SERVICES	96,161	159,420	348,651	433,925	435,000	400,000	-8.0%
1505371-523107	LEGAL - OTHER	6,765	6,738	5,390	8,001	15,000	15,000	0.0%
1505371-523120	WILDLIFE MONITORING	16,559	0	0	0	40,000	0	-100.0%
1505371-523400	OTHER CONTRACTUAL SERVICES	63,270	0	0	0	0	0	0.0%
1505371-523450	BEACH RAKING	0	62,585	62,585	55,605	43,221	49,221	13.9%
1505371-524200	FREIGHT & POSTAGE	87	110	119	131	100	100	0.0%
1505371-524600	REPAIR & MAINTENANCE	47,528	0	961,248	226,821	840,660	200,000	-76.2%
1505371-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	748,180	891,695	19.2%
1505371-525845	TRANSFERS OUT	0	748,000	0	0	0	0	0.0%
1505371-606300	INFRASTRUCTURE	4,563,464	0	0	0	0	0	0.0%
1505371-720000	INTEREST	8,774	4,411	0	0	0	0	0.0%
Department Total		4,802,607	981,262	1,377,993	724,482	2,122,161	1,556,016	-26.7%
Grand Total		2,799,056	(392,795)	(390,289)	(1,409,384)	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
0000 UNDEFINED								
5000000-341205	INTERNAL SERV FEE-INSUR GEN FD	(490,000)	(690,000)	(436,864)	(500,300)	(500,300)	(496,480)	-0.8%
5000000-341210	INTERNAL SERV FEE-INSUR BLDG	(33,000)	(55,000)	(165,708)	(190,000)	(190,000)	(188,320)	-0.9%
5000000-341215	INTERNAL SERV FEE-WTR/SWR	(859,495)	(1,290,000)	(903,860)	(1,035,000)	(1,035,000)	(1,027,200)	-0.8%
5000000-361100	INTEREST	(65,056)	(133,787)	(93,329)	(60,488)	(50,000)	(50,000)	0.0%
5000000-369900	OTHER MISCELLANEOUS	0	(2,431)	0	0	0	0	0.0%
5000000-369905	INSURANCE CLAIMS REIMBUSEMT	(814,245)	(149,702)	(37,322)	(565,446)	(200,888)	(200,000)	-0.4%
Department Total		(2,261,796)	(2,320,920)	(1,637,084)	(2,351,234)	(1,976,188)	(1,962,000)	-0.7%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5190 GENERAL GOVERNMENT								
5005190-523430	SELF INS THIRD PARTY ADMIN	36,000	36,000	34,500	34,500	41,000	41,000	0.0%
5005190-524500	INSURANCE	1,337,012	1,949,445	1,560,414	1,788,433	1,725,300	1,712,000	-0.8%
5005190-524520	INSURANCE CLAIMS PAID	1,625,299	(1,085,553)	46,345	772,485	174,000	174,000	0.0%
5005190-524600	REPAIR & MAINTENANCE	10,306	0	32,739	23,522	35,888	35,000	-2.5%
5005190-524940	MISCELLANEOUS EXPENSE	36	45	225	554	0	0	0.0%
Department Total		3,008,653	899,937	1,674,223	2,619,493	1,976,188	1,962,000	-0.7%
Grand Total		746,857	(1,420,983)	37,139	268,259	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
0000 FIRE PENSION UNDEFINED								
6500000-361100	INTEREST	(257,927)	(451,470)	(219,638)	(40,063)	0	0	0.0%
6500000-361200	DIVIDENDS	(372,102)	(517,989)	(737,563)	(944,427)	0	0	0.0%
6500000-361300	NET INC/DEC IN FMK VALUE	(2,023,394)	2,488,615	(3,444,408)	(3,741,995)	0	0	0.0%
6500000-361400	GAIN OR LOSS ON INVESTMENT	(181,169)	(7,630,920)	(176)	(107,192)	0	0	0.0%
6500000-368005	PENSION FD CONTRIB -EMPLOYEE	(111,013)	(119,429)	(131,449)	(142,144)	0	0	0.0%
6500000-368010	PENSION CONTRIBUTION - CITY	(1,238,558)	(1,290,632)	(1,234,739)	(1,190,730)	(60,750)	(60,750)	0.0%
6500000-368020	PENSION CONTRIBUTION STATE	(765,000)	(989,671)	(1,095,690)	(1,034,040)	(20,250)	(20,250)	0.0%
6500000-369900	OTHER MISCELLANEOUS	0	0	(156)	(43,676)	0	0	0.0%
Department Total		(4,949,164)	(8,511,495)	(6,863,819)	(7,244,267)	(81,000)	(81,000)	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5180 FIRE PENSIONS								
6505180-523100	PROFESSIONAL SERVICES	3,928	0	125	1,800	0	0	0.0%
6505180-523105	LEGAL	13,948	15,000	12,500	16,756	28,000	28,000	0.0%
6505180-523125	ACTUARIAL SERVICES	25,751	34,841	27,491	24,445	24,000	24,000	0.0%
6505180-523130	INVESTMENT ADVISORY SVC	189,249	156,795	82,726	80,604	0	0	0.0%
6505180-523400	OTHER CONTRACTUAL SERVICES	4,258	19,504	28,948	34,397	0	0	0.0%
6505180-523600	PENSION BENEFITS	1,241,300	305,712	338,770	572,851	0	0	0.0%
6505180-524500	INSURANCE	0	5,510	3,134	0	4,000	4,000	0.0%
6505180-524910	OTHER CHGS - ADMINISTRATIVE	0	0	0	0	15,000	15,000	0.0%
6505180-524940	MISCELLANEOUS EXPENSE	84	75	115	1,496	10,000	10,000	0.0%
6505180-525400	MEMBERSHIPS AND PUBLICATIONS	750	750	750	750	0	0	0.0%
Department Total		1,479,268	538,187	494,560	733,099	81,000	81,000	0.0%
Grand Total		(3,469,896)	(7,973,309)	(6,369,259)	(6,511,168)	0	0	0.0%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
0000 POLICE PENSION UNDEFINED								
6510000-361100	INTEREST	(189,362)	(278,552)	(520,015)	(344,463)	0	0	0.0%
6510000-361200	DIVIDENDS	(260,265)	(314,136)	(343,060)	(343,838)	0	0	0.0%
6510000-361300	NET INC/DEC IN FMK VALUE	(1,174,028)	(3,041,706)	(641,806)	115,141	0	0	0.0%
6510000-361400	GAIN OR LOSS ON INVESTMENT	(455,419)	(765,176)	(897,271)	(2,422,411)	0	0	0.0%
6510000-368005	PENSION FD CONTRIB -EMPLOYEE	(15,896)	(87,715)	(103,758)	(105,656)	0	0	0.0%
6510000-368010	PENSION CONTRIBUTION - CITY	(798,363)	(919,872)	(1,234,370)	(1,309,926)	(64,680)	(64,680)	0.0%
6510000-368020	PENSION CONTRIBUTION STATE	(272,230)	(324,660)	(388,780)	(399,425)	(8,820)	(8,820)	0.0%
6510000-381010	TRANSFERS IN - GENERAL FUND	0	0	0	0	0	(508,000)	0.0%
Department Total		(3,165,563)	(5,731,816)	(4,129,060)	(4,810,578)	(73,500)	(581,500)	691.2%



City of Marco Island FY 2027 Adopted Budget

Accounts	Description	2023 Actuals	2024 Actuals	2025 Actuals	YTD Actuals	2026 Revised Budget	2027 Adopted Budget Lvl 4	% Chng
5180 POLICE PENSIONS								
6515180-523100	PROFESSIONAL SERVICES	6,679	0	125	0	0	0	0.0%
6515180-523105	LEGAL	11,198	12,198	9,000	9,000	20,000	20,000	0.0%
6515180-523125	ACTUARIAL SERVICES	22,492	33,203	31,196	23,802	25,000	25,000	0.0%
6515180-523130	INVESTMENT ADVISORY SVC	142,570	137,084	158,962	168,014	0	0	0.0%
6515180-523400	OTHER CONTRACTUAL SERVICES	4,758	19,292	15,711	51,001	0	0	0.0%
6515180-523600	PENSION BENEFITS	923,134	1,028,589	1,130,306	1,264,359	0	508,000	0.0%
6515180-524500	INSURANCE	0	2,431	2,479	2,479	3,500	3,500	0.0%
6515180-524910	OTHER CHGS - ADMINISTRATIVE	0	0	0	0	15,000	15,000	0.0%
6515180-524940	MISCELLANEOUS EXPENSE	90	75	85	84	10,000	10,000	0.0%
6515180-525400	MEMBERSHIPS AND PUBLICATIONS	750	750	0	750	0	0	0.0%
Department Total		1,111,670	1,233,621	1,347,864	1,519,488	73,500	581,500	691.2%
Grand Total		(2,053,893)	(4,498,195)	(2,781,196)	(3,291,090)	0	0	0.0%

RESOLUTION 26-57

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 2027 COMMENCING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027 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 2026 Tax Assessment Roll for the City of Marco Island has been prepared, equalized, and certified, showing:

Total Taxable Value of Real and Personal Property: \$19,224,741,816

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 \$1.2670 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, 2026 and ending September 30, 2027. There shall be and hereby is appropriated for the General Fund operations of the City revenue derived from said tax for operating and maintenance expenses of the General Fund, and also in addition, all revenues derived by said City during said fiscal year from all other sources other than the tax levy for current bond service and that part of collection of delinquent taxes levied for bond service.

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

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

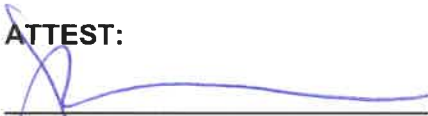
Total General Fund Operations	1.2670 mils	\$23,505,227
Voted Debt Service	0.0000 mils	\$0.00

Section 4. The current year's aggregate rolled-back rate is 1.3506 mils. The change in the aggregate millage rate from the aggregate rolled-back rate is an increase of 2.9 percent.

Section 5. That a public hearing was held on the tentative tax levy and the tentative budget on September 10, 2026.

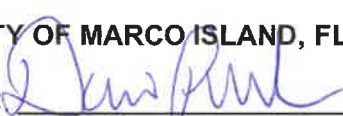
Passed and adopted in open and regular session through roll call vote by the City Council of the City of Marco Island, Florida, this 22nd day of September 2026.

ATTEST:



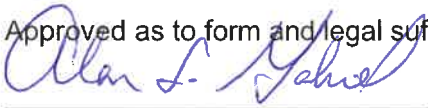
Joan Taylor, City Clerk

CITY OF MARCO ISLAND, FLORIDA

By: 

Darrin Palumbo, Chairman

Approved as to form and legal sufficiency:



Alan L. Gabriel, City Attorney

Received

SEP 23 2026

Office of the City Clerk
City of Marco Island, Florida

RESOLUTION 26-58

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 2026, TO THE 30TH DAY OF SEPTEMBER 2027; 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 2026-2027 budget on July 20, 2026; and

WHEREAS, the 2026 Tax Assessment Roll for the City of Marco Island has been prepared, equalized, and certified, showing:

Total Taxable Value of Real & Personal Property: \$19,224,741,816; 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, 2026, and ending September 30, 2027, 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, 2027, 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, 2026, the unpaid purchase orders, outstanding contracts, and other commitments for Fiscal Year 2026-27. 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.

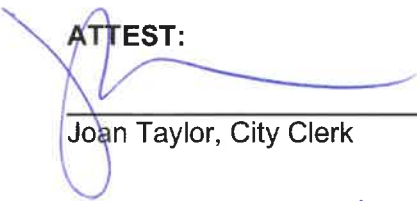
Section 8. That a public hearing was held on the tentative tax levy and the tentative

budget on September 10, 2026.

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

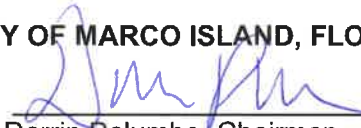
Passed and adopted in open and regular session through roll call vote by the City Council of the City of Marco Island, Florida, this 22nd day of September 2026.

ATTEST:



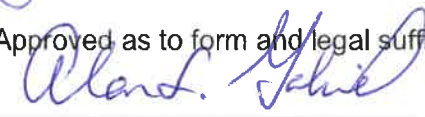
Joan Taylor, City Clerk

CITY OF MARCO ISLAND, FLORIDA

By: 

Darrin Palumbo, Chairman

Approved as to form and legal sufficiency:



Alan L. Gabriel, City Attorney

Received

SEP 23 2026

Office of the City Clerk
City of Marco Island, Florida

Exhibit A

BUDGET SUMMARY CITY OF MARCO ISLAND - FISCAL YEAR 2026-2027 THE PROPOSED OPERATING BUDGET EXPENDITURES FOR THE CITY OF MARCO ISLAND ARE 6 % 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:	Millage Per \$1,000							
Ad Valorem Taxes	1.2670	23,505,227	-	-	-	-	-	23,505,227
Ad Valorem Taxes (Voted Debt)	0.0000	-	-	-	-	-	-	-
Ad Valorem Taxes (Hideaway)	1.6000	-	-	-	-	-	1,550,016	1,550,016
Charges for Services	5,000	3,966,300	-	-	40,771,600	-	-	44,742,900
Intergovernmental Revenue	6,063,552	-	-	-	-	-	-	6,063,552
Other Revenues	4,756,364	10,000	-	-	-	188,320	-	4,954,684
TOTAL SOURCES	34,330,143	3,976,300	-	-	40,771,600	188,320	1,550,016	80,816,379
Interfund Transfers In	59,200	225,000	1,614,639	2,468,440	-	1,773,680	-	6,140,959
Fund Balances/Reserves	11,415,452	3,612,846	410,846	22,986,484	4,383,749	1,509,241	4,706,695	49,025,313
TOTAL REVENUES, TRANSFERS AND BALANCES	45,804,795	7,814,146	2,025,485	25,454,924	45,155,349	3,471,241	6,256,711	135,982,651
EXPENDITURES/EXPENSES:								
General Government	4,204,582	-	-	-	-	-	-	4,204,582
Growth Management	912,144	-	-	-	-	-	-	912,144
Public Safety	17,554,842	3,357,591	-	-	-	-	-	20,912,433
Parks & Recreation	1,284,847	-	-	-	-	-	1,550,016	2,834,863
Public Works	3,576,631	-	-	-	-	-	-	3,576,631
Fleet & Facilities Management	2,012,373	-	-	-	-	-	-	2,012,373
Debt Service	-	-	1,614,639	-	13,945,798	-	-	15,560,437
Capital Projects	-	240,300	-	2,468,440	9,000,200	-	-	11,708,940
Water & Sewer	-	-	-	-	20,177,576	-	-	20,177,576
Internal Services	496,480	603,409	-	-	2,031,775	1,962,000	-	5,093,664
TOTAL EXPENDITURES/EXPENSES	30,041,899	4,201,300	1,614,639	2,468,440	45,155,349	1,962,000	1,550,016	86,993,643
Interfund Transfers Out	4,288,244	-	-	-	-	-	-	4,288,244
Fund Balances/Reserves	11,474,652	3,612,846	410,846	22,986,484	-	1,509,241	4,706,695	44,700,764
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	45,804,795	7,814,146	2,025,485	25,454,924	45,155,349	3,471,241	6,256,711	135,982,651
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.								

RESOLUTION 26-59

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 2027 COMMENCING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027 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 2026 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: \$1,003,896,532

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 2027 operating tax levy and millage rate for the Hideaway Beach Special Taxing District is hereby tentatively fixed and determined to be 1.600 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	1.600 mil	\$1,550,016
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 10, 2026.

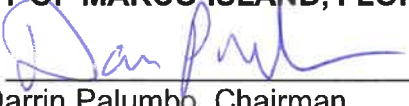
This Resolution shall take effect immediately upon adoption.

Passed and adopted in open and regular session through roll call vote by the City Council of the City of Marco Island, Florida, this 22nd day of September 2026.

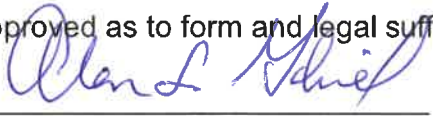
ATTEST:


Joan Taylor, City Clerk

CITY OF MARCO ISLAND, FLORIDA

By: 
Darrin Palumbo, Chairman

Approved as to form and legal sufficiency:


Alan L. Gabriel, City Attorney

Received

SEP 23 2026

Office of the City Clerk
City of Marco Island, Florida

RESOLUTION 26-60

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 2027 COMMENCING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027; 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 July 2, 2026, at which time they considered their cash reserves on hand and decided to adopt their millage at 1.600 for their FY 2027 budget; and

WHEREAS, the 2025 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: \$1,003,896,532; 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, 2026 and ending September 30, 2027 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, 2027 there is hereby appropriated out of any monies in the treasury of the Hideaway Beach Special Taxing District and any accruing revenues of the Special Taxing District available for said purposes to the funds and for the purposes hereinafter set forth, the sums of money shown in the following schedule:

SPECIAL REVENUE FUND:

Hideaway Beach Special Taxing District	\$1,550,016
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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, 2026 the unpaid purchase orders, outstanding contracts, and other commitments for Fiscal Year 2026-27. 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

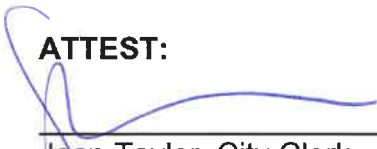
Section 6. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

Section 7. That a public hearing was held on the tentative tax levy and the tentative budget on September 10, 2026.

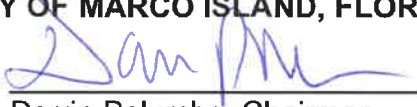
Section 8. Effective Date. This Resolution shall take effect immediately upon adoption.

Passed and adopted in open and regular session through roll call vote by the City Council of the City of Marco Island, Florida, this 22nd day of September 2026.

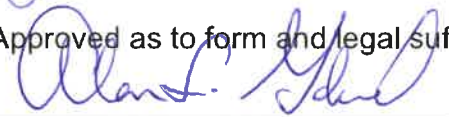
ATTEST:


Joan Taylor, City Clerk

CITY OF MARCO ISLAND, FLORIDA

By: 
Darrin Palumbo, Chairman

Approved as to form and legal sufficiency:


Alan L. Gabriel, City Attorney

Received

SEP 23 2026

Office of the City Clerk
City of Marco Island, Florida