



City of Marco Island

Annual Budget 2025-2026

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

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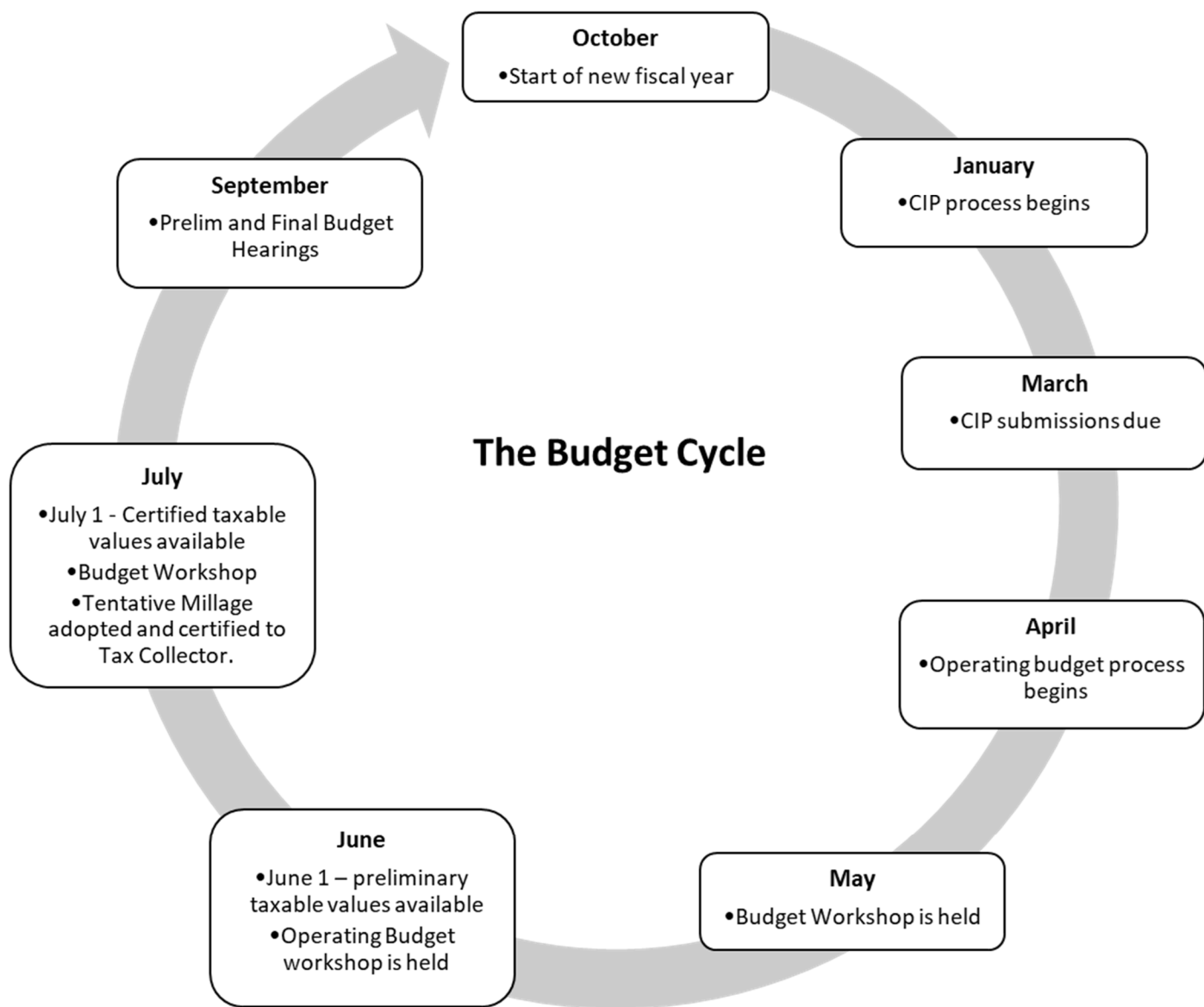
BUDGET PROCESS

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 other budget amendments.
 - b. The City Council approves supplemental appropriations via re-appropriation ordinance which consolidates all budget amendments approved during the course of the fiscal year and those recommended by the City Manager near the end of the fiscal year.
7. Encumbrance accounting is used in governmental funds. Encumbered purchase orders outstanding lapse at year-end.



FUNDS OVERVIEW

Major Funds and Basis of Presentation

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

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

The City reports the following major governmental funds:

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

The City reports the following major proprietary fund:

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

Additionally, the City reports the following fund types:

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

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

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

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

City of Marco Island

Operations / Accounting Structure

The table below identifies which accounting fund (or function) each are assigned to.

Department	FUND NUMBER														
	001	100	101	150	201-203	300-301	302	400	410	420	430-431	440-456	500	650	651
Legislative	X														
Executive	X														
Finance	X														
Legal	X														
Growth Management	X														
Information Technology	X									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 overall budget priorities remain to focus around the goals of the fifteen-year strategic plan which focuses on a pristine natural environment and water quality, a financially sound city providing excellent services, to control growth and development, and to provide a great place to live. In April 2019, the City Council adopted a 15 year Vision plan ([link to document](#)) which is used as a guide and framework toward allocating budget resources and efforts. The plan contains four major goals, with several strategies and elements to achieve them. Many of these goals and strategies have been integrated into this budget document, some examples are shown in the table below.

<u>STRATEGIC PLAN GOAL</u>	<u>STRATEGIC PLAN OBJECTIVE</u>	<u>FY 2025-26 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 property taxes at the roll-back rate for 8 years while also increasing the city government's level of service through allocating resources towards a brand new Veterans Park, two new fire stations, the purchase 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 FY26 Budget includes a total of \$9.6 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	\$90k is budgeted inside the Public Works department each year for Water Quality Testing.
	C. Develop and maintain an effective storm water management system	\$697k 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 2025-26 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 \$150k 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 contributed \$500k for FY25-26 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 FY25-26.
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 of 25% of annual operating expenses to ensure the City can respond and recover from a major hurricane. The reconstruction of Fire Station 50 also supports this goal
	E. Have well-designed, well-maintained parks and park venues/amenities	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 2026

Expenditures fiscal year ending September 2025		28,406,939
General Fund transfer to Capital Improvements Fund		2,257,500
Debt Service		1,588,374
TOTAL OF ALL FUNDS SUBJECT TO SPENDING CAP		<u>32,252,813</u>
Less expenditures funded by :		
Grants and Gifts		(461,012)
Enterprise Funds		<u>(1,405,081)</u>
Fiscal year 2025 expenditures subject to spending cap		<u>30,386,720</u>
Plus percentages permitted by City Charter:		
3% General Fund Expenditures Increase	3.0%	911,602
2.5% S.S. COLA Release	2.5%	759,668
		<u>1,671,270</u>
Fiscal Year 2026 Spending Cap		32,057,990
FY26 Projected Budget (<i>less expenditures funded by Grants, Gifts, Enterprise Funds</i>)		31,882,300
FY25 Expenditures (+over/-under) Spending Cap		-175,690



City of Marco Island

FY 2025-26 Budget Summary

Description	Actual 2022	Actual 2023	Actual 2024	YTD Actual 2025	Original Budget 2025	Revised Budget 2025	Adopted Budget 2026	Revised FY25 vs Adopted FY26	Adopted Budget FY24 FTE	Adopted Budgeted FY25 FTE	Adopted Budgeted FY26 FTE
0010000 GENERAL FUND											
311000 - AD VALOREM TAXES	19,504,744	19,737,410	20,001,959	20,454,092	20,359,133	20,359,133	22,640,800	11.2%			
312410 - FIRST LOCAL OPTION FUEL TAX	626,725	658,352	669,615	618,089	650,000	650,000	650,000	0.0%			
312420 - SECOND LOCAL OPTIONS FUEL TAX	477,370	492,411	501,511	461,179	500,000	500,000	500,000	0.0%			
335120 - STATE REVENUE SHARING	851,521	865,448	807,324	802,945	850,000	850,000	850,000	0.0%			
335180 - STATE REVENUE HALF CENT TAX	3,035,709	2,965,582	2,775,337	2,463,819	3,000,000	3,000,000	3,000,000	0.0%			
361100 - INTEREST	167,575	2,445,716	2,965,224	1,857,805	1,500,000	1,500,000	1,800,000	20.0%			
3XXXXX - Other Revenue Sources	4,889,766	4,819,151	5,570,887	5,262,053	3,946,666	3,951,961	4,663,044	18.0%			
Total Operating Revenues	29,553,409	31,984,071	33,291,857	31,919,982	30,805,799	30,811,094	34,103,844	10.7%			
381000 - INTERFUND TRANSFER IN	-	-	748,000	1,117,500	1,117,500	1,117,500	-	-100.0%			
381900 - USE OF UNASSIGNED FUND BAL	-	-	-	-	-	200,000	-	-100.0%			
Total General Fund Revenues	29,553,409	31,984,071	34,039,857	33,037,482	31,923,299	32,128,594	34,103,844	6.1%			
5110 Legislative	87,390	111,769	88,267	90,280	105,283	104,883	102,348	-2.4%	7.0	7.0	7.0
5120 Executive	867,543	835,008	973,894	1,204,407	1,254,421	1,249,741	1,054,781	-15.6%	6.5	6.5	6.5
5130 Finance	957,332	988,999	874,042	882,811	897,150	947,150	963,505	1.7%	5.5	5.5	5.5
5140 Legal	336,148	400,970	444,353	368,042	420,000	420,000	400,000	-4.8%	-	-	-
5150 Growth Management	672,444	769,976	882,581	674,702	865,051	992,376	905,695	-8.7%	6.5	6.5	6.5
5160 Information Technology	740,999	886,910	978,416	964,568	1,103,042	1,172,642	1,250,811	6.7%	5.0	5.0	5.0
5190 General Government	837,168	635,766	887,667	593,482	795,258	728,913	923,436	26.7%	1.5	1.0	1.0
5191 Fleet & Facilities Maint.	1,309,011	1,530,015	2,010,831	1,880,775	1,913,986	1,916,261	2,052,726	7.1%	11.5	10.5	10.5
5210 Police	5,570,140	5,993,974	6,065,348	6,628,050	6,893,134	6,894,134	7,233,571	4.9%	42.0	42.0	42.0
5220 Fire	7,451,447	8,278,965	8,970,413	8,543,733	8,362,768	8,362,768	9,264,539	10.8%	45.5	46.5	46.5
5290 Code Compliance	528,453	720,377	723,270	677,190	762,478	762,478	746,377	-2.1%	9.0	9.0	9.0
5410 Public Works	2,476,461	2,824,278	3,059,569	3,315,536	3,439,235	3,465,755	3,733,215	7.7%	13.0	13.0	14.0
5720 Parks & Recs	1,131,911	1,313,706	1,158,682	1,162,602	1,265,619	1,265,619	1,319,627	4.3%	10.5	10.5	10.5
Total Operating Expenses	22,966,448	25,290,713	27,117,332	26,986,178	28,077,425	28,282,720	29,950,631	5.9%			
525805 - CONTINGENCY - UNASSIGNED	-	-	-	-	-	-	430,000	0.0%			
525845 - TRANSFERS OUT	-	1,395,929	1,177,078	257,500	257,500	257,500	-	-100.0%			
525850 - TRANSFERS OUT-DS	922,475	1,451,391	1,517,534	1,588,375	1,588,374	1,588,374	1,625,382	2.3%			
525855 - TRANSFERS OUT-CIP	4,328,108	3,244,364	2,925,402	2,000,000	2,000,000	2,000,000	2,097,831	4.9%			
Total Transfers Out	5,250,583	6,091,684	5,620,014	3,845,875	3,845,874	3,845,874	4,153,213	8.0%			
Total General Fund Expenditures	28,217,031	31,382,396	32,737,347	30,832,053	31,923,299	32,128,594	34,103,844	6.1%			
General Fund Net Total	1,336,378	601,675	1,302,510	2,205,429	-	-	-		163.5	163.0	164.0



City of Marco Island

FY 2025-26 Budget Summary

Description	Actual 2022	Actual 2023	Actual 2024	YTD Actual 2025	Original Budget 2025	Revised Budget 2025	Adopted Budget 2026	Revised FY25 vs Adopted FY26	Adopted Budget FY24 FTE	Adopted Budgeted FY25 FTE	Adopted Budgeted FY26 FTE
1010000 BUILDING FUND											
Building Service Revenue Total	2,656,624	3,526,131	3,796,448	3,412,050	3,760,000	3,760,000	3,976,300	5.8%			
Building Service Operating Expense Total	2,649,194	2,884,772	3,065,327	3,187,043	3,679,470	3,679,470	3,959,900	7.6%			
5810 - Building Services Transfers Out	46,482	51,650	284,602	80,530	80,530	80,530	16,400	-79.6%			
Building Services Grand Total	(39,053)	589,709	446,519	144,477	-	-	-		27.5	27.5	28.5

Description	Actual 2022	Actual 2023	Actual 2024	YTD Actual 2025	Original Budget 2025	Revised Budget 2025	Adopted Budget 2026	Revised FY25 vs Adopted FY26	Adopted Budget FY24 FTE	Adopted Budgeted FY25 FTE	Adopted Budgeted FY26 FTE
400 - WATER AND SEWER FUND											
381900 - USE OF UNASSIGNED FUND BAL	-	-	-	-	2,385,035	2,435,035	601,300	-75.3%			
4001000 - Water Revenue Marco Island	33,702,963	35,066,091	35,907,739	33,737,615	33,468,500	33,468,500	34,236,000	2.3%			
4002000 - Revenue Marco Shores	1,595,201	1,818,057	1,666,225	1,623,814	1,616,000	1,616,000	1,616,000	0.0%			
Total Water Sewer Revenues	35,298,164	36,884,148	37,573,964	35,361,429	37,469,535	37,519,535	36,453,300	-2.8%			
5331 North Plant Total	2,614,488	3,212,823	3,430,089	3,686,903	3,939,022	3,939,022	3,928,310	-0.3%	10	10	10
5332 South Plant Total	1,859,899	2,695,534	2,325,988	2,720,654	2,879,611	2,878,365	2,982,159	3.6%	8	8	8
5351 Marco Island Sewer Plant Total	2,214,340	2,542,275	2,922,323	2,745,775	3,486,227	3,486,227	3,563,339	2.2%	9	9	9
5352 Marco Shores Sewer Plant Total	-	-	-	-	-	-	-	0.0%	0	0	0
5361 Collections & Distribution Total	2,405,126	2,567,182	2,866,450	2,935,662	2,928,187	2,991,057	2,935,400	-1.9%	20	20	20
5362 Operation Maintenance Total	1,679,802	1,647,147	1,911,055	1,775,183	1,783,998	1,785,244	1,961,250	9.9%	13	13	13
5363 Administration Total	17,761,438	16,841,376	20,609,149	18,069,084	18,302,736	18,289,866	17,788,919	-2.7%	7	7	7
5364 Financial Services Total	865,996	817,079	925,437	903,360	1,027,254	1,027,254	1,093,923	6.5%	7.5	7.5	7.5
Total Water Sewer Expenses	29,401,088	30,323,416	34,990,491	32,836,621	34,347,035	34,397,035	34,253,300	-0.4%			
5810 - Water Sewer Transfers Out	3,010,385	5,376,000	4,281,054	3,122,500	3,122,500	3,122,500	2,200,000	-29.5%			
Total Water & Sewer Transfers Out	3,010,385	5,376,000	4,281,054	3,122,500	3,122,500	3,122,500	2,200,000	-29.5%			
Water & Sewer Net Total	2,886,691	1,184,732	(1,697,581)	(597,693)	-	-	-		74.5	74.5	74.5

TOTAL FTE'S	265.5	265.0	267.0
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City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
0000 UNDEFINED								
0010000-311000	AD VALOREM TAXES	(19,504,744)	(19,737,410)	(20,001,959)	(20,454,092)	(20,359,133)	(22,640,800)	11.2%
0010000-311200	DELINQUENT AD VALOREM TAXES	769	(3,261)	705	(4,353)	(5,000)	(5,000)	0.0%
0010000-312410	FIRST LOCAL OPTION FUEL TAX	(626,725)	(658,352)	(669,615)	(666,037)	(650,000)	(650,000)	0.0%
0010000-312420	SECOND LOCAL OPTIONS FUEL TAX	(477,370)	(492,411)	(501,511)	(497,154)	(500,000)	(500,000)	0.0%
0010000-312510	INSURANCE PREM TAX-FIREFIGHTER	(370,114)	(765,000)	(989,671)	(729,622)	(120,608)	(415,898)	244.8%
0010000-312520	CASUALTY INSUR PREM TAX-POLICE	(241,995)	(272,230)	(324,660)	(388,780)	(173,977)	(202,910)	16.6%
0010000-315000	COMMUNICATIONS SERVICE TAX	(368,865)	(365,377)	(350,093)	(352,111)	(360,000)	(360,000)	0.0%
0010000-316000	LOCAL BUSINESS TAX	(27,529)	(25,548)	(23,613)	(26,144)	(25,000)	(25,000)	0.0%
0010000-316100	BEACH VENDOR PERMITS	(39,500)	(46,500)	(52,000)	(31,000)	(20,000)	(30,000)	50.0%
0010000-323100	FRANCHISE FEES - ELECTRICITY	0	0	0	0	0	0	0.0%
0010000-323400	FRANCHISE FEES - GAS	(39,644)	(37,737)	(47,157)	(52,247)	(35,000)	(40,000)	14.3%
0010000-329120	OTHER PERMITS/FEES-SOLICIT	0	0	(440)	(75)	0	0	0.0%
0010000-330200	LOCAL REVENUE PUBLIC SAFETY	(43,450)	(43,574)	(43,088)	(44,008)	(43,000)	(43,000)	0.0%
0010000-331500	FEDERAL GRANT-DISASTER RELIEF	(873,096)	0	0	0	0	0	0.0%
0010000-335120	STATE REVENUE SHARING	(851,521)	(865,448)	(807,324)	(802,945)	(850,000)	(850,000)	0.0%
0010000-335150	STATE REVENUE ALCOHOL BEV LIC	(22,208)	(25,383)	(31,339)	(26,592)	(25,000)	(25,000)	0.0%
0010000-335180	STATE REVENUE HALF CENT TAX	(3,035,709)	(2,965,582)	(2,775,337)	(2,647,755)	(3,000,000)	(3,000,000)	0.0%
0010000-335210	STATE REVENUE FIREFIGHTER SUPP	(21,010)	(16,700)	(12,960)	(21,600)	(15,000)	(15,000)	0.0%
0010000-339000	PYMT FROM OTH-LIEU OF TAX-FIRE	(114,648)	(138,679)	(158,414)	(166,427)	(110,000)	(110,000)	0.0%
0010000-341220	CERTIFICATION & COPYING	(693)	(1,258)	(8,239)	(4,861)	(500)	(2,000)	300.0%
0010000-341310	ADMINISTRATIVE CHARGE-BLDG	(335,140)	(335,140)	(335,140)	(407,729)	(408,004)	(432,318)	6.0%
0010000-341315	ADMINISTRATIVE CHARGE-UTILITY	(1,027,788)	(1,027,788)	(1,040,938)	(997,824)	(997,077)	(1,060,418)	6.4%
0010000-341905	ESTOPPEL FEES	(33,463)	(24,388)	(23,438)	(22,100)	(30,000)	(25,000)	-16.7%
0010000-342100	POLICE SERVICES FEES	(112,545)	(116,573)	(137,576)	(77,894)	(100,000)	(110,000)	10.0%
0010000-342200	FIRE PROTECTION FEES	(299,863)	(363,143)	(587,015)	(623,707)	(470,000)	(650,000)	38.3%
0010000-342220	FIRE FALSE ALARM FEES	(18,450)	(72,725)	(55,894)	(155,807)	(50,000)	(80,000)	60.0%
0010000-342225	FIRE TECHNOLOGY FEES	(12,811)	(12,687)	(25,232)	(24,989)	(15,000)	(25,000)	66.7%
0010000-345000	LAND USE FEES	(234,806)	(213,661)	(324,473)	(197,676)	(225,000)	(225,000)	0.0%
0010000-351100	COURT FINES	(23,128)	(17,451)	(19,767)	(7,699)	(15,000)	(15,000)	0.0%
0010000-354000	FINES-LOCAL ORDINANCES	(33,963)	(32,205)	(25,740)	(17,519)	(30,000)	(30,000)	0.0%
0010000-354100	CODE COMPLIANCE FEE	(103,891)	(97,164)	(180,132)	(319,060)	(150,000)	(150,000)	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
0010000-358200	ASSETS SEIZED BY LAW ENF	0	(4,453)	0	0	0	0	0.0%
0010000-359000	OTHER FINES/FORFEIT-EDUCATION	(2,158)	(1,774)	(1,579)	(699)	(1,000)	(1,000)	0.0%
0010000-361100	INTEREST	(167,575)	(2,445,716)	(2,965,224)	(1,857,805)	(1,500,000)	(1,800,000)	20.0%
0010000-362100	RENTAL INCOME	(4,300)	(4,576)	(23,639)	(23,781)	(20,000)	(20,000)	0.0%
0010000-366000	CONTRIBUTION & DONATIONS	(1,000)	(1,475)	(5,127)	(10,295)	(5,295)	0	-100.0%
0010000-366005	DONATIONS - FIREWORKS	(20,350)	(17,500)	(18,350)	(19,250)	(20,000)	(20,000)	0.0%
0010000-369900	OTHER MISCELLANEOUS	(102,050)	(292,338)	(272,515)	(155,935)	(100,000)	(150,000)	50.0%
0010000-381000	INTERFUND TRANSFER IN	0	0	(748,000)	(1,117,500)	(1,117,500)	0	-100.0%
0010000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(200,000)	0	-100.0%
Department Total		(29,191,330)	(31,541,207)	(33,586,494)	(32,953,072)	(31,746,094)	(33,708,344)	6.2%



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Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
3100 RECREATION PROGRAM INCOME								
0013100-347210	SVC CHGE-REC PROG INCOME	(26,079)	(50,076)	(55,037)	(51,311)	(50,000)	(50,000)	0.0%
0013100-347220	SVC CHGE-REC CAMP MACKLE	(66,400)	(66,287)	(67,457)	(65,277)	(60,000)	(60,000)	0.0%
0013100-347240	SVC CHGE-FARMERS MARKET	(59,493)	(104,071)	(106,426)	(107,271)	(102,000)	(105,000)	2.9%
0013100-349100	FOOD & BEVERAGE SALES	(12,381)	(12,008)	(11,606)	(9,644)	(10,000)	(10,000)	0.0%
0013100-362100	RENTAL INCOME	(17,596)	(29,297)	(41,372)	(63,460)	(30,000)	(40,000)	33.3%
0013100-366000	CONTRIBUTION & DONATIONS	(5,000)	(5,000)	0	0	0	0	0.0%
Department Total		(186,948)	(266,740)	(281,898)	(296,962)	(252,000)	(265,000)	5.2%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
3200 RACQUET CENTER INCOME								
0013200-347305	INSTRUCTION INCOME	(31,834)	(26,433)	(24,930)	(17,645)	(20,000)	(20,000)	0.0%
0013200-347405	TOURNAMENT INCOME	(265)	(332)	300	0	0	0	0.0%
0013200-347410	MEMBERSHIP INCOME	(96,383)	(101,991)	(98,043)	(93,585)	(72,000)	(72,000)	0.0%
0013200-347415	TENNIS INCOME	0	(185)	0	0	0	0	0.0%
0013200-347420	NON MEMBERSHIP INCOME	(30,013)	(28,261)	(31,452)	(36,987)	(25,000)	(25,000)	0.0%
0013200-349100	FOOD & BEVERAGE SALES	(791)	(953)	(650)	(407)	(500)	(500)	0.0%
0013200-362100	RENTAL INCOME	(14,656)	(14,865)	(14,498)	(10,544)	(13,000)	(13,000)	0.0%
0013200-369900	OTHER MISCELLANEOUS	(1,190)	(2,609)	(2,193)	(1,903)	0	0	0.0%
Department Total		(175,132)	(175,628)	(171,465)	(161,069)	(130,500)	(130,500)	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
3300 SPECIAL EVENTS INCOME								
0013300-366000	CONTRIBUTION & DONATIONS	0	(495)	0	0	0	0	0.0%
Department Total		0	(495)	0	0	0	0	0.0%



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Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5110 LEGISLATIVE								
0015110-501100	EXECUTIVE SALARIES	43,271	47,728	45,720	38,446	45,000	45,000	0.0%
0015110-512100	FICA TAXES	3,310	3,651	3,498	2,941	3,443	3,443	0.0%
0015110-523100	PROFESSIONAL SERVICES	34,371	51,904	30,275	41,250	43,500	41,250	-5.2%
0015110-524000	TRAVEL & PER DIEM	1,123	880	229	0	1,580	1,035	-34.5%
0015110-524100	COMMUNICATIONS	4,895	5,817	6,047	6,100	7,140	7,140	0.0%
0015110-524940	MISCELLANEOUS EXPENSE	156	607	262	235	920	1,000	8.7%
0015110-525100	OFFICE SUPPLIES	0	293	1,337	588	2,100	2,280	8.6%
0015110-525200	OPERATING SUPPLIES	0	790	650	719	0	0	0.0%
0015110-525500	TRAINING	265	99	250	0	1,200	1,200	0.0%
Department Total		87,390	111,769	88,267	90,280	104,883	102,348	-2.4%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5120 EXECUTIVE								
0015120-501210	NON-BARGAINING UNIT WAGES	668,798	652,219	763,265	783,830	760,341	832,454	9.5%
0015120-501250	BENEFIT WAGES	16,145	16,862	17,316	3,926	16,800	16,800	0.0%
0015120-501400	OVERTIME	120	121	71	13	0	0	0.0%
0015120-512100	FICA TAXES	47,762	46,117	54,709	56,032	54,108	59,190	9.4%
0015120-512200	RETIREMENT CONTRIBUTIONS	41,739	41,534	47,704	48,825	47,648	52,174	9.5%
0015120-512300	LIFE & HEALTH	49,957	57,418	68,641	63,241	67,689	73,133	8.0%
0015120-523100	PROFESSIONAL SERVICES	24,405	1,750	0	75,201	79,060	0	-100.0%
0015120-523400	OTHER CONTRACTUAL SERVICES	735	0	0	0	0	0	0.0%
0015120-524000	TRAVEL & PER DIEM	5,664	7,015	8,053	4,938	5,690	5,425	-4.7%
0015120-524100	COMMUNICATIONS	3,001	3,935	3,793	3,600	6,000	6,000	0.0%
0015120-524900	OTHER CHGS & OBLIGATIONS	0	0	0	200,000	200,000	0	-100.0%
0015120-525200	OPERATING SUPPLIES	889	205	2,880	605	1,000	1,000	0.0%
0015120-525400	MEMBERSHIPS AND PUBLICATIONS	4,121	3,807	4,964	5,507	5,650	4,650	-17.7%
0015120-525500	TRAINING	4,209	4,025	2,498	6,975	5,755	3,955	-31.3%
Department Total		867,543	835,008	973,894	1,252,693	1,249,741	1,054,781	-15.6%



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Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5130 FINANCE								
0015130-501210	NON-BARGAINING UNIT WAGES	621,765	630,960	545,570	548,748	548,943	565,006	2.9%
0015130-501250	BENEFIT WAGES	681	724	729	566	720	720	0.0%
0015130-501400	OVERTIME	180	472	194	770	0	0	0.0%
0015130-512100	FICA TAXES	45,683	45,965	39,254	39,703	39,090	40,014	2.4%
0015130-512200	RETIREMENT CONTRIBUTIONS	39,869	41,043	35,509	35,719	35,031	36,203	3.3%
0015130-512300	LIFE & HEALTH	92,915	121,364	103,774	98,769	105,787	121,907	15.2%
0015130-523100	PROFESSIONAL SERVICES	10,697	3,139	19,980	9,576	12,248	12,236	-0.1%
0015130-523200	ACCOUNTING AUDITING	26,520	23,263	25,521	36,060	32,073	67,923	111.8%
0015130-523400	OTHER CONTRACTUAL SERVICES	2,747	1,799	4,015	36,853	56,800	6,040	-89.4%
0015130-524000	TRAVEL & PER DIEM	8,078	8,630	8,492	2,268	2,210	5,700	157.9%
0015130-524100	COMMUNICATIONS	674	432	497	500	1,140	600	-47.4%
0015130-524200	FREIGHT & POSTAGE	0	0	10	0	0	0	0.0%
0015130-524700	PRINTING AND BINDING	691	175	90	525	1,275	665	-47.8%
0015130-524900	OTHER CHGS & OBLIGATIONS	12,354	9,140	12,054	5,632	14,400	12,590	-12.6%
0015130-525100	OFFICE SUPPLIES	1,105	3,520	1,505	3,249	2,500	2,525	1.0%
0015130-525225	OPERATING SUPP - IT	81,603	93,427	72,696	83,390	83,430	81,451	-2.4%
0015130-525400	MEMBERSHIPS AND PUBLICATIONS	2,775	1,519	1,660	775	3,600	2,985	-17.1%
0015130-525500	TRAINING	8,995	3,427	2,494	1,225	7,903	6,940	-12.2%
Department Total		957,332	988,999	874,042	904,327	947,150	963,505	1.7%



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Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5140 LEGAL								
0015140-523105	LEGAL - RETAINER	120,030	150,000	144,313	150,000	150,000	150,000	0.0%
0015140-523106	LEGAL - LITIGATION	0	0	0	238	10,000	10,000	0.0%
0015140-523107	LEGAL - OTHER	216,118	250,970	300,039	217,804	260,000	240,000	-7.7%
Department Total		336,148	400,970	444,353	368,042	420,000	400,000	-4.8%



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Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5150 GROWTH MANAGEMENT								
0015150-501210	NON-BARGAINING UNIT WAGES	458,102	584,968	606,118	591,493	623,091	650,049	4.3%
0015150-501250	BENEFIT WAGES	1,286	264	0	0	2,960	0	-100.0%
0015150-501400	OVERTIME	652	1,614	1,259	648	1,000	1,000	0.0%
0015150-512100	FICA TAXES	34,607	43,617	45,253	44,178	46,587	48,441	4.0%
0015150-512200	RETIREMENT CONTRIBUTIONS	26,419	32,108	33,602	38,489	33,932	42,256	24.5%
0015150-512300	LIFE & HEALTH	39,944	55,091	54,580	52,807	57,755	65,673	13.7%
0015150-523100	PROFESSIONAL SERVICES	25,925	1,250	111,984	46,244	173,475	48,000	-72.3%
0015150-523400	OTHER CONTRACTUAL SERVICES	70,478	25,780	0	0	4,000	4,000	0.0%
0015150-524000	TRAVEL & PER DIEM	1,380	817	2,210	4,192	5,400	1,450	-73.1%
0015150-524100	COMMUNICATIONS	2,040	1,900	2,195	2,000	1,920	1,920	0.0%
0015150-524605	REPAIR & MAINT - VEHICLES	112	0	0	0	0	0	0.0%
0015150-524700	PRINTING AND BINDING	246	4,177	2,547	3,781	4,100	3,400	-17.1%
0015150-524920	OTHER CHGS - COMMUNITY GRANT	4,250	3,500	3,750	3,750	10,000	10,000	0.0%
0015150-524975	OTHER CHGS - BEACH ADVISORY	620	10,075	9,834	4,065	10,500	10,000	-4.8%
0015150-525100	OFFICE SUPPLIES	889	1,079	999	837	1,200	1,200	0.0%
0015150-525200	OPERATING SUPPLIES	1,784	626	3,872	659	4,000	4,000	0.0%
0015150-525205	OPER SUPPLIES - FUEL	277	0	0	0	0	0	0.0%
0015150-525220	OPERATING SUPP - UNIFORMS	989	947	798	363	1,300	1,300	0.0%
0015150-525225	OPERATING SUPP - IT	39	289	457	1,531	2,150	800	-62.8%
0015150-525400	MEMBERSHIPS AND PUBLICATIONS	2,056	1,551	2,205	2,406	3,206	3,206	0.0%
0015150-525500	TRAINING	350	323	919	2,220	5,800	9,000	55.2%
Department Total		672,444	769,976	882,581	799,662	992,376	905,695	-8.7%



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5160 INFORMATION TECHNOLOGY								
0015160-501210	NON-BARGAINING UNIT WAGES	287,852	347,303	376,710	385,024	388,743	429,486	10.5%
0015160-501250	BENEFIT WAGES	3,057	793	0	0	0	0	0.0%
0015160-501400	OVERTIME	265	568	821	2,103	1,000	1,000	0.0%
0015160-512100	FICA TAXES	21,681	25,758	28,020	28,765	28,890	32,111	11.1%
0015160-512200	RETIREMENT CONTRIBUTIONS	15,993	22,612	24,540	25,163	25,268	27,841	10.2%
0015160-512300	LIFE & HEALTH	23,156	50,202	54,321	52,230	57,863	62,529	8.1%
0015160-523100	PROFESSIONAL SERVICES	39,754	62,549	56,186	73,999	79,500	80,500	1.3%
0015160-523400	OTHER CONTRACTUAL SERVICES	30,670	19,446	654	1,147	20,750	18,250	-12.0%
0015160-524000	TRAVEL & PER DIEM	0	0	0	0	5,000	2,500	-50.0%
0015160-524100	COMMUNICATIONS	31,455	47,780	136,058	105,766	181,173	140,215	-22.6%
0015160-524600	REPAIR & MAINTENANCE	8,062	16,917	2,965	12,961	13,000	13,000	0.0%
0015160-524605	REPAIR & MAINT - VEHICLES	0	0	0	0	1,000	0	-100.0%
0015160-524615	REPAIR & MAINT - EQUIPMENT	0	0	190	0	0	0	0.0%
0015160-525100	OFFICE SUPPLIES	420	478	429	115	500	500	0.0%
0015160-525200	OPERATING SUPPLIES	22,617	11,330	11,855	5,974	11,500	13,500	17.4%
0015160-525205	OPER SUPPLIES - FUEL	229	0	0	0	600	600	0.0%
0015160-525215	OPERATING SUPP - MEDIA CENTER	30,963	30,982	33,278	33,971	34,180	42,580	24.6%
0015160-525220	OPERATING SUPP - UNIFORMS	562	529	384	245	600	600	0.0%
0015160-525225	OPERATING SUPP - IT	221,675	247,135	249,678	282,963	316,825	379,299	19.7%
0015160-525400	MEMBERSHIPS AND PUBLICATIONS	200	200	0	0	250	300	20.0%
0015160-525500	TRAINING	2,387	2,328	2,328	2,600	6,000	6,000	0.0%
Department Total		740,999	886,910	978,416	1,013,026	1,172,642	1,250,811	6.7%



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Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5190 GENERAL GOVERNMENT								
0015190-501200	REGULAR SALARIES & WAGES	39,557	38,487	41,452	45,244	35,418	39,828	12.5%
0015190-501400	OVERTIME	0	59	0	0	0	0	0.0%
0015190-512100	FICA TAXES	3,026	2,949	3,171	3,461	2,709	3,019	11.4%
0015190-523100	PROFESSIONAL SERVICES	28,345	18,509	48,646	0	1,085	0	-100.0%
0015190-523400	OTHER CONTRACTUAL SERVICES	14,426	6,726	7,497	6,619	17,802	11,500	-35.4%
0015190-523416	LEGAL ADVERTISING	28,650	20,992	38,519	22,684	39,198	40,000	2.0%
0015190-524200	FREIGHT & POSTAGE	1,994	9,716	1,977	5,965	7,500	7,500	0.0%
0015190-524400	RENTAL & LEASES	1,140	5,027	5,424	6,511	8,600	8,600	0.0%
0015190-524500	INSURANCE	676,758	490,000	690,000	436,864	436,864	500,300	14.5%
0015190-524700	PRINTING AND BINDING	2,775	4,012	1,582	2,000	6,200	6,800	9.7%
0015190-524800	PROMOTIONAL ACTIVITIES	2,085	2,290	357	2,547	4,500	4,500	0.0%
0015190-524905	OTHER CHGS - EMPLOYEE EXP	10,141	10,477	14,361	9,618	14,300	14,300	0.0%
0015190-524940	MISCELLANEOUS EXPENSE	0	600	0	263	0	0	0.0%
0015190-525100	OFFICE SUPPLIES	4,493	4,597	1,908	3,132	5,000	5,000	0.0%
0015190-525200	OPERATING SUPPLIES	1,735	1,256	904	1,217	2,000	2,000	0.0%
0015190-525225	OPERATING SUPP - IT	18,587	17,544	28,591	43,893	47,230	23,200	-50.9%
0015190-525400	MEMBERSHIPS AND PUBLICATIONS	3,457	3,123	3,279	4,651	4,655	4,055	-12.9%
0015190-525800	CONTINGENCY	0	0	0	0	88,970	100,000	12.4%
0015190-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	6,882	152,834	2120.8%
Department Total		837,168	636,366	887,667	594,668	728,913	923,436	26.7%



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5191 FLEET AND FACILITIES								
0015191-501210	NON-BARGAINING UNIT WAGES	555,291	685,289	767,877	676,535	639,329	665,440	4.1%
0015191-501250	BENEFIT WAGES	9,186	5,886	3,429	2,500	0	3,000	0.0%
0015191-501400	OVERTIME	5,814	16,562	13,466	13,135	15,000	15,000	0.0%
0015191-512100	FICA TAXES	41,625	51,637	57,536	50,501	47,642	49,294	3.5%
0015191-512200	RETIREMENT CONTRIBUTIONS	32,928	39,671	44,376	38,596	37,841	38,653	2.1%
0015191-512300	LIFE & HEALTH	105,111	119,211	123,198	135,909	125,524	144,236	14.9%
0015191-523100	PROFESSIONAL SERVICES	15,450	0	0	0	0	0	0.0%
0015191-523400	OTHER CONTRACTUAL SERVICES	357,918	397,559	552,168	570,924	575,806	579,174	0.6%
0015191-524000	TRAVEL & PER DIEM	1,923	655	1,140	319	3,500	1,750	-50.0%
0015191-524100	COMMUNICATIONS	5,371	8,099	10,381	8,339	10,305	10,305	0.0%
0015191-524310	UTILITY SERVICE - ELECTRIC	45,166	45,255	28,784	38,000	38,600	38,600	0.0%
0015191-524330	UTILITY SERVICE - WATER/SEWER	22,253	33,103	34,350	15,250	26,800	26,800	0.0%
0015191-524350	UTILITY SERVICE - WASTE DISP	17,673	22,352	38,805	36,254	36,300	35,400	-2.5%
0015191-524400	RENTAL & LEASES	648	727	1,270	1,270	1,340	42,340	3059.7%
0015191-524600	REPAIR & MAINTENANCE	1,491	2,553	18,833	26,134	31,790	31,790	0.0%
0015191-524605	REPAIR & MAINT - VEHICLES	1,304	3,994	8,250	6,722	10,500	4,600	-56.2%
0015191-524610	REPAIR & MAINT - FACILITIES	38,559	38,365	144,216	169,423	173,695	199,055	14.6%
0015191-524650	REPAIR & MAINT - PARKS	0	0	39,116	35,961	36,879	36,879	0.0%
0015191-524700	PRINTING AND BINDING	0	549	662	700	500	500	0.0%
0015191-524950	OTHER CHGS - BEAUTIFICATION	0	0	0	0	0	25,000	0.0%
0015191-525100	OFFICE SUPPLIES	1,812	872	1,230	796	800	800	0.0%
0015191-525200	OPERATING SUPPLIES	23,305	25,115	83,610	50,023	59,250	59,250	0.0%
0015191-525205	OPER SUPPLIES - FUEL	5,336	7,526	11,824	9,477	9,700	9,700	0.0%
0015191-525220	OPERATING SUPP - UNIFORMS	2,282	3,132	3,029	1,689	3,400	3,400	0.0%
0015191-525225	OPERATING SUPP - IT	16,142	19,050	20,130	27,071	27,160	27,160	0.0%
0015191-525400	MEMBERSHIPS AND PUBLICATIONS	1,387	1,778	1,196	192	2,100	2,100	0.0%
0015191-525500	TRAINING	1,038	1,074	1,955	154	2,500	2,500	0.0%
Department Total		1,309,011	1,530,015	2,010,831	1,915,872	1,916,261	2,052,726	7.1%



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5210 POLICE								
0015210-501210	NON-BARGAINING UNIT WAGES	717,890	773,791	827,166	963,908	892,261	943,989	5.8%
0015210-501220	BARGAINING UNIT WAGES	2,346,996	2,419,001	2,224,142	2,417,335	2,693,152	2,735,829	1.6%
0015210-501250	BENEFIT WAGES	51,306	35,745	30,731	89,017	103,200	103,200	0.0%
0015210-501400	OVERTIME	90,021	116,860	174,600	234,455	145,000	160,000	10.3%
0015210-501410	REIMBURSABLE OVERTIME	36,328	19,803	41,156	27,738	40,000	40,000	0.0%
0015210-512100	FICA TAXES	241,324	246,809	244,167	275,482	278,346	285,180	2.5%
0015210-512200	RETIREMENT CONTRIBUTIONS	620,405	776,484	910,656	1,184,491	1,173,211	1,245,785	6.2%
0015210-512205	CASUALTY INSUR PREM TAX	277,657	275,712	363,800	388,780	153,874	160,297	4.2%
0015210-512300	LIFE & HEALTH	497,537	567,237	513,969	517,021	500,648	570,352	13.9%
0015210-523100	PROFESSIONAL SERVICES	10,075	13,935	18,050	16,791	19,925	25,575	28.4%
0015210-523400	OTHER CONTRACTUAL SERVICES	1,181	0	0	0	1,900	0	-100.0%
0015210-523440	REIMBURSABLE OTHER CONTRACTUAL	25,795	53,346	56,275	47,974	65,000	65,000	0.0%
0015210-523445	OTHER CONTRACTUAL FFM	3,041	7,646	0	0	0	0	0.0%
0015210-523500	INVESTIGATIONS	3,034	12,825	5,281	8,061	14,335	14,335	0.0%
0015210-524000	TRAVEL & PER DIEM	4,620	11,449	6,764	11,144	18,010	9,005	-50.0%
0015210-524100	COMMUNICATIONS	59,172	62,739	57,861	55,258	65,422	73,394	12.2%
0015210-524200	FREIGHT & POSTAGE	201	265	37	1,041	2,000	1,000	-50.0%
0015210-524310	UTILITY SERVICE - ELECTRIC	42,666	39,919	32,773	43,000	46,296	46,296	0.0%
0015210-524330	UTILITY SERVICE - WATER/SEWER	7,925	8,165	8,078	7,818	8,300	8,300	0.0%
0015210-524400	RENTAL & LEASES	4,903	11,740	16,558	18,245	19,520	98,500	404.6%
0015210-524600	REPAIR & MAINTENANCE	4,837	10,606	7,461	8,420	11,255	15,255	35.5%
0015210-524605	REPAIR & MAINT - VEHICLES	81,606	104,427	103,792	93,893	98,550	78,850	-20.0%
0015210-524610	REPAIR & MAINT - FACILITIES	24,708	27,190	0	0	0	0	0.0%
0015210-524620	REPAIR & MAINT - MARINE VEH	28,331	35,119	30,706	27,938	32,000	32,000	0.0%
0015210-524700	PRINTING AND BINDING	3,670	2,524	1,911	7,495	9,823	7,823	-20.4%
0015210-524800	PROMOTIONAL ACTIVITIES	11,081	11,447	17,409	11,154	12,000	10,000	-16.7%
0015210-524935	OTHER CHGS - PAYMENT PROCESS	47	18	46	165	500	500	0.0%
0015210-525100	OFFICE SUPPLIES	8,378	7,117	6,927	10,236	11,000	9,000	-18.2%
0015210-525200	OPERATING SUPPLIES	70,958	68,099	99,681	105,376	131,450	110,450	-16.0%
0015210-525205	OPER SUPPLIES - FUEL	149,410	116,344	88,075	92,408	95,500	134,000	40.3%
0015210-525206	OPER SUPPLIES - MARINE FUEL	0	21,410	19,963	16,056	24,000	24,000	0.0%



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0015210-525220	OPERATING SUPP - UNIFORMS	62,855	55,152	62,769	90,092	91,800	81,800	-10.9%
0015210-525225	OPERATING SUPP - IT	58,934	58,079	69,336	69,950	81,997	93,997	14.6%
0015210-525400	MEMBERSHIPS AND PUBLICATIONS	2,673	2,418	1,729	1,785	5,059	5,059	0.0%
0015210-525500	TRAINING	20,575	20,554	23,479	47,072	48,800	44,800	-8.2%
Department Total		5,570,140	5,993,974	6,065,348	6,889,599	6,894,134	7,233,571	4.9%



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Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5220 FIRE & RESCUE								
0015220-501210	NON-BARGAINING UNIT WAGES	1,093,196	1,105,636	1,038,346	768,252	623,351	671,074	7.7%
0015220-501220	BARGAINING UNIT WAGES	2,626,285	2,865,616	3,289,153	3,656,255	3,943,623	4,145,852	5.1%
0015220-501250	BENEFIT WAGES	283,049	320,633	345,779	367,089	320,264	399,235	24.7%
0015220-501400	OVERTIME	138,499	237,229	204,493	302,032	175,000	175,000	0.0%
0015220-512100	FICA TAXES	303,029	332,732	359,682	375,272	351,668	411,018	16.9%
0015220-512200	RETIREMENT CONTRIBUTIONS	1,338,133	1,243,629	1,324,921	1,198,403	1,110,210	1,436,301	29.4%
0015220-512205	CASUALTY INSUR PREM TAX	379,377	765,000	989,671	729,622	301,973	415,898	37.7%
0015220-512300	LIFE & HEALTH	684,626	739,192	755,378	741,673	790,821	821,051	3.8%
0015220-523100	PROFESSIONAL SERVICES	41,157	35,296	25,905	85,107	85,565	84,425	-1.3%
0015220-523400	OTHER CONTRACTUAL SERVICES	96,551	40,985	38,194	16,904	17,640	21,000	19.0%
0015220-523445	OTHER CONTRACTUAL FFM	4,275	11,490	0	0	0	0	0.0%
0015220-524000	TRAVEL & PER DIEM	6,064	10,774	11,768	10,694	10,800	8,300	-23.1%
0015220-524100	COMMUNICATIONS	20,160	22,398	19,619	19,555	21,301	24,060	13.0%
0015220-524200	FREIGHT & POSTAGE	261	272	120	692	700	300	-57.1%
0015220-524310	UTILITY SERVICE - ELECTRIC	0	24,643	50,519	45,000	55,400	62,500	12.8%
0015220-524330	UTILITY SERVICE - WATER/SEWER	2,881	4,328	7,991	7,352	9,000	9,000	0.0%
0015220-524340	LIQUID OR NATURAL GAS	1,138	5,637	5,346	4,830	4,900	5,000	2.0%
0015220-524400	RENTAL & LEASES	12,883	12,783	9,380	23,664	24,004	39,134	63.0%
0015220-524600	REPAIR & MAINTENANCE	10,083	17,071	15,947	11,665	15,650	17,650	12.8%
0015220-524605	REPAIR & MAINT - VEHICLES	119,787	106,157	145,729	131,672	133,000	136,000	2.3%
0015220-524610	REPAIR & MAINT - FACILITIES	45	345	0	0	0	0	0.0%
0015220-524620	REPAIR & MAINT - MARINE VEH	16,339	40,735	31,479	29,060	30,000	30,000	0.0%
0015220-524700	PRINTING AND BINDING	525	0	0	703	1,000	1,000	0.0%
0015220-524800	PROMOTIONAL ACTIVITIES	5,664	10,627	12,203	11,017	13,200	13,000	-1.5%
0015220-524935	OTHER CHGS - PAYMENT PROCESS	129	358	940	1,175	1,200	2,000	66.7%
0015220-525100	OFFICE SUPPLIES	1,203	3,480	2,258	1,624	2,300	2,300	0.0%
0015220-525200	OPERATING SUPPLIES	48,925	64,529	48,573	50,076	51,600	50,600	-1.9%
0015220-525205	OPER SUPPLIES - FUEL	51,791	58,063	43,285	35,018	36,600	50,000	36.6%
0015220-525210	OPERATING SUPPLIES- MEDICAL	11,065	18,751	21,746	23,974	37,000	35,420	-4.3%
0015220-525220	OPERATING SUPP - UNIFORMS	30,065	35,256	46,888	38,439	38,800	40,425	4.2%
0015220-525225	OPERATING SUPP - IT	36,399	47,824	51,010	66,242	66,305	59,677	-10.0%



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0015220-525230	OPERATING SUPP - BUNKER GEAR	11,221	13,766	13,682	9,786	11,400	12,000	5.3%
0015220-525265	OPERATING SUPP - SMALL TOOLS	13,139	9,539	9,171	4,496	8,000	8,000	0.0%
0015220-525270	OPERATING SUPPLIES FFM	473	1,863	0	0	0	0	0.0%
0015220-525400	MEMBERSHIPS AND PUBLICATIONS	2,932	4,117	5,584	2,144	2,210	7,460	237.6%
0015220-525500	TRAINING	14,159	17,497	15,043	28,942	29,750	30,000	0.8%
Department Total		7,405,510	8,228,251	8,939,802	8,798,429	8,324,235	9,224,680	10.8%



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5221 FIRE & RESCUE 51								
0015221-523400	OTHER CONTRACTUAL SERVICES	0	138	0	0	420	420	0.0%
0015221-523445	OTHER CONTRACTUAL FFM	2,745	6,429	0	0	0	0	0.0%
0015221-524100	COMMUNICATIONS	2,122	2,287	801	0	0	0	0.0%
0015221-524310	UTILITY SERVICE - ELECTRIC	17,215	17,052	15,458	15,800	19,932	20,529	3.0%
0015221-524330	UTILITY SERVICE - WATER/SEWER	6,153	5,447	5,184	5,750	6,600	6,804	3.1%
0015221-524350	UTILITY SERVICE - WASTE DISP	565	478	766	900	900	950	5.6%
0015221-524400	RENTAL & LEASES	1,357	1,908	1,740	2,316	3,121	2,136	-31.6%
0015221-524600	REPAIR & MAINTENANCE	2,741	1,165	5,999	295	6,000	6,000	0.0%
0015221-524610	REPAIR & MAINT - FACILITIES	12,823	15,388	0	0	0	0	0.0%
0015221-524620	REPAIR & MAINT - MARINE VEH	0	0	663	0	0	1,000	0.0%
0015221-525100	OFFICE SUPPLIES	0	352	0	0	0	0	0.0%
0015221-525200	OPERATING SUPPLIES	217	70	0	535	1,560	1,600	2.6%
0015221-525210	OPERATING SUPPLIES- MEDICAL	0	0	0	0	0	420	0.0%
Department Total		45,937	50,714	30,611	25,596	38,533	39,859	3.4%



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Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5290 CODE COMPLIANCE								
0015290-501210	NON-BARGAINING UNIT WAGES	366,190	488,700	490,398	477,114	458,758	466,842	1.8%
0015290-501250	BENEFIT WAGES	9,014	2,186	0	0	0	0	0.0%
0015290-501400	OVERTIME	14,655	15,395	14,701	21,412	20,000	15,000	-25.0%
0015290-501410	REIMBURSABLE OVERTIME	0	0	0	2,478	0	5,000	0.0%
0015290-512100	FICA TAXES	29,783	38,076	37,687	37,613	34,047	31,650	-7.0%
0015290-512200	RETIREMENT CONTRIBUTIONS	5,310	16,174	18,238	17,212	19,046	16,338	-14.2%
0015290-512300	LIFE & HEALTH	2,653	40,247	58,344	43,111	62,584	45,909	-26.6%
0015290-523100	PROFESSIONAL SERVICES	0	0	2,559	3,043	6,000	6,000	0.0%
0015290-523400	OTHER CONTRACTUAL SERVICES	10,683	10,595	9,612	15,481	31,115	31,115	0.0%
0015290-524000	TRAVEL & PER DIEM	0	7,526	3,250	152	7,900	3,950	-50.0%
0015290-524100	COMMUNICATIONS	6,713	7,735	7,449	8,090	12,068	12,068	0.0%
0015290-524200	FREIGHT & POSTAGE	15,559	21,075	23,755	19,151	22,000	20,500	-6.8%
0015290-524600	REPAIR & MAINTENANCE	3	0	0	0	205	0	-100.0%
0015290-524605	REPAIR & MAINT - VEHICLES	18,301	23,021	23,827	22,257	27,500	27,500	0.0%
0015290-524700	PRINTING AND BINDING	2,135	1,892	1,028	1,065	2,000	2,000	0.0%
0015290-524800	PROMOTIONAL ACTIVITIES	0	0	2,089	3,293	3,750	5,000	33.3%
0015290-524935	OTHER CHGS - PAYMENT PROCESS	130	0	0	0	500	500	0.0%
0015290-525100	OFFICE SUPPLIES	2,325	1,900	1,293	2,507	3,500	2,500	-28.6%
0015290-525200	OPERATING SUPPLIES	12,321	8,343	2,488	5,405	8,000	8,000	0.0%
0015290-525205	OPER SUPPLIES - FUEL	17,331	16,825	16,968	16,020	23,000	24,000	4.3%
0015290-525220	OPERATING SUPP - UNIFORMS	8,764	12,573	4,267	5,061	10,600	10,600	0.0%
0015290-525225	OPERATING SUPP - IT	0	0	0	0	0	0	0.0%
0015290-525400	MEMBERSHIPS AND PUBLICATIONS	734	1,130	2,305	508	1,200	1,200	0.0%
0015290-525500	TRAINING	5,850	6,984	3,014	1,720	8,705	10,705	23.0%
Department Total		528,453	720,377	723,270	702,692	762,478	746,377	-2.1%



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5410 STREETS & DRAINAGE								
0015410-501210	NON-BARGAINING UNIT WAGES	820,891	874,305	1,012,441	1,063,915	1,023,819	1,126,480	10.0%
0015410-501250	BENEFIT WAGES	6,914	1,624	0	0	0	0	0.0%
0015410-501400	OVERTIME	6,658	9,855	14,821	14,899	5,000	15,000	200.0%
0015410-512100	FICA TAXES	61,523	65,909	76,623	80,498	76,628	84,019	9.6%
0015410-512200	RETIREMENT CONTRIBUTIONS	52,545	56,544	65,709	68,466	66,500	73,548	10.6%
0015410-512300	LIFE & HEALTH	102,593	114,752	123,850	123,571	128,272	148,493	15.8%
0015410-512900	CAPITALIZED PERSONNEL COST	0	0	0	0	(110,000)	(110,000)	0.0%
0015410-523115	ENGINEERING	0	4,939	42,326	144,531	187,200	205,000	9.5%
0015410-523400	OTHER CONTRACTUAL SERVICES	758,360	912,624	857,781	1,034,268	1,046,416	1,214,000	16.0%
0015410-524000	TRAVEL & PER DIEM	705	680	1,160	0	2,775	1,625	-41.4%
0015410-524100	COMMUNICATIONS	5,749	7,563	8,796	8,000	9,000	11,400	26.7%
0015410-524200	FREIGHT & POSTAGE	0	0	0	459	475	0	-100.0%
0015410-524310	UTILITY SERVICE - ELECTRIC	336,240	362,580	339,801	370,000	384,000	384,000	0.0%
0015410-524330	UTILITY SERVICE - WATER/SEWER	64,225	62,508	61,660	44,891	78,000	78,000	0.0%
0015410-524350	UTILITY SERVICE - WASTE DISP	6,652	7,705	19,642	20,000	26,400	26,400	0.0%
0015410-524400	RENTAL & LEASES	3,090	3,259	5,784	7,326	7,400	60,800	721.6%
0015410-524600	REPAIR & MAINTENANCE	3,203	16,500	65,671	74,952	78,720	41,500	-47.3%
0015410-524605	REPAIR & MAINT - VEHICLES	23,388	38,552	50,784	39,949	47,000	23,500	-50.0%
0015410-524610	REPAIR & MAINT - FACILITIES	3,692	1,331	0	0	0	0	0.0%
0015410-524640	REPAIR & MAINT - STREET LIGHTS	64,283	105,511	65,857	65,000	74,600	74,600	0.0%
0015410-524700	PRINTING AND BINDING	379	573	1,114	550	1,200	1,200	0.0%
0015410-524915	OTHER CHGS - SAFETY	0	0	0	0	1,000	1,000	0.0%
0015410-524950	OTHER CHGS - BEAUTIFICATION	19,813	26,186	25,510	25,468	26,300	0	-100.0%
0015410-524970	OTHER CHGS - WATERWAYS	0	38	52	70	10,000	10,000	0.0%
0015410-525100	OFFICE SUPPLIES	4,762	2,748	2,340	1,467	3,500	3,500	0.0%
0015410-525200	OPERATING SUPPLIES	27,460	32,252	31,103	21,442	43,000	43,000	0.0%
0015410-525205	OPER SUPPLIES - FUEL	41,387	44,332	46,011	43,250	61,000	61,000	0.0%
0015410-525220	OPERATING SUPP - UNIFORMS	5,916	5,822	6,174	5,442	8,100	8,100	0.0%
0015410-525225	OPERATING SUPP - IT	1,032	1,096	766	1,193	1,200	1,200	0.0%
0015410-525300	ROAD MATERIALS/SUPPLIES	51,488	59,342	122,808	133,884	165,600	134,200	-19.0%
0015410-525400	MEMBERSHIPS AND PUBLICATIONS	1,700	4,573	2,052	2,790	2,950	1,950	-33.9%



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0015410-525500	TRAINING	1,813	574	8,932	2,784	9,700	9,700	0.0%
Department Total		2,476,461	2,824,278	3,059,569	3,399,064	3,465,755	3,733,215	7.7%



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5720 PARKS & RECREATION								
0015720-501210	NON-BARGAINING UNIT WAGES	387,240	412,818	463,608	491,041	456,064	489,973	7.4%
0015720-501250	BENEFIT WAGES	3,079	741	0	0	0	0	0.0%
0015720-501400	OVERTIME	1,298	960	1,154	1,901	3,000	3,000	0.0%
0015720-512100	FICA TAXES	28,988	30,548	34,361	36,439	31,676	33,704	6.4%
0015720-512200	RETIREMENT CONTRIBUTIONS	18,699	22,246	24,136	24,247	23,446	24,688	5.3%
0015720-512300	LIFE & HEALTH	63,987	72,794	77,011	81,481	72,644	91,322	25.7%
0015720-523400	OTHER CONTRACTUAL SERVICES	16,134	25,164	28,569	32,823	48,000	48,000	0.0%
0015720-523420	COMMUNITY RECREATION PROGRAMS	95,425	136,439	125,211	123,935	144,900	150,400	3.8%
0015720-523445	OTHER CONTRACTUAL FFM	50,689	62,655	0	0	0	0	0.0%
0015720-524000	TRAVEL & PER DIEM	0	1,251	992	1,494	3,500	1,750	-50.0%
0015720-524100	COMMUNICATIONS	1,199	1,279	1,238	1,400	1,440	1,440	0.0%
0015720-524310	UTILITY SERVICE - ELECTRIC	41,944	50,488	43,234	46,000	57,612	57,612	0.0%
0015720-524330	UTILITY SERVICE - WATER/SEWER	126,789	144,680	136,507	154,839	137,800	137,800	0.0%
0015720-524350	UTILITY SERVICE - WASTE DISP	9,190	9,457	2,892	3,024	3,024	3,024	0.0%
0015720-524400	RENTAL & LEASES	1,443	3,485	4,192	2,758	6,417	3,969	-38.1%
0015720-524600	REPAIR & MAINTENANCE	11,819	9,105	0	0	0	0	0.0%
0015720-524605	REPAIR & MAINT - VEHICLES	1,675	1,534	436	504	1,500	1,500	0.0%
0015720-524610	REPAIR & MAINT - FACILITIES	14,610	16,365	0	0	0	0	0.0%
0015720-524650	REPAIR & MAINT - PARKS	27,022	25,007	0	0	0	0	0.0%
0015720-524700	PRINTING AND BINDING	344	682	792	1,200	3,810	3,810	0.0%
0015720-524935	OTHER CHGS - PAYMENT PROCESS	1,414	2,221	2,395	2,625	3,000	3,000	0.0%
0015720-524955	VFW EXPENSES	10,896	14,129	2,220	4,440	4,560	4,560	0.0%
0015720-524980	OTHER CHGS - PRAC	4,000	6,950	15,075	5,511	11,950	7,950	-33.5%
0015720-525100	OFFICE SUPPLIES	1,741	1,978	2,248	1,087	3,000	3,000	0.0%
0015720-525200	OPERATING SUPPLIES	12,484	11,999	8,945	7,250	11,300	11,300	0.0%
0015720-525205	OPER SUPPLIES - FUEL	4,806	4,938	896	1,428	3,750	3,750	0.0%
0015720-525220	OPERATING SUPP - UNIFORMS	477	600	515	571	900	900	0.0%
0015720-525225	OPERATING SUPP - IT	4,439	5,223	4,778	7,159	16,369	16,369	0.0%
0015720-525250	OPERATING SUPP - FARMERS MKT	2,451	6,457	5,776	3,534	6,500	6,500	0.0%
0015720-525255	OPERATING SUPP - SPEC PROGS	17,898	17,181	16,727	21,080	21,600	21,600	0.0%
0015720-525270	OPERATING SUPPLIES FFM	22,490	31,073	0	0	0	0	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
0015720-525400	MEMBERSHIPS AND PUBLICATIONS	1,045	1,090	1,154	1,141	1,475	1,475	0.0%
0015720-525500	TRAINING	0	0	370	401	500	500	0.0%
Department Total		985,715	1,131,537	1,005,431	1,059,313	1,079,737	1,132,896	4.9%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5721 RACQUET CLUB								
0015721-501210	NON-BARGAINING UNIT WAGES	57,600	81,436	77,176	54,553	86,338	95,763	10.9%
0015721-501400	OVERTIME	489	850	705	180	500	500	0.0%
0015721-512100	FICA TAXES	4,225	5,874	5,629	4,031	6,308	7,177	13.8%
0015721-512200	RETIREMENT CONTRIBUTIONS	1,602	2,556	2,964	2,674	2,924	2,797	-4.3%
0015721-512300	LIFE & HEALTH	13,636	23,984	19,858	9,523	18,126	8,808	-51.4%
0015721-523400	OTHER CONTRACTUAL SERVICES	20,661	15,462	16,205	20,500	32,000	32,000	0.0%
0015721-523445	OTHER CONTRACTUAL FFM	247	247	0	0	0	0	0.0%
0015721-524310	UTILITY SERVICE - ELECTRIC	8,957	11,673	6,227	10,000	12,336	12,336	0.0%
0015721-524330	UTILITY SERVICE - WATER/SEWER	20,648	19,709	16,882	15,811	18,000	18,000	0.0%
0015721-524600	REPAIR & MAINTENANCE	8,558	10,619	0	0	0	0	0.0%
0015721-524935	OTHER CHGS - PAYMENT PROCESS	3,045	3,061	3,612	3,452	3,560	3,560	0.0%
0015721-525100	OFFICE SUPPLIES	680	677	715	794	800	800	0.0%
0015721-525200	OPERATING SUPPLIES	2,805	3,807	3,279	3,474	4,500	4,500	0.0%
0015721-525220	OPERATING SUPP - UNIFORMS	385	307	0	342	390	390	0.0%
0015721-525225	OPERATING SUPP - IT	70	0	0	0	100	100	0.0%
0015721-525270	OPERATING SUPPLIES FFM	2,589	1,906	0	0	0	0	0.0%
Department Total		146,197	182,168	153,251	125,334	185,882	186,731	0.5%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5810 TRANSFERS OUT								
0015810-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	0	430,000	0.0%
0015810-525845	TRANSFERS OUT	0	1,395,929	1,177,078	257,500	257,500	0	-100.0%
0015810-525850	TRANSFERS OUT-DS	922,475	1,451,391	1,517,534	1,588,375	1,588,374	1,625,382	2.3%
0015810-525855	TRANSFERS OUT-CIP	4,328,108	3,244,364	2,925,402	2,000,000	2,000,000	2,097,831	4.9%
Department Total		5,250,583	6,091,684	5,620,014	3,845,875	3,845,874	4,153,213	8.0%
Grand Total		(1,336,378)	(601,075)	(1,302,510)	(1,626,632)	0	0	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
0000 UNDEFINED								
1010000-322000	BUILDING PERMITS	(2,708,943)	(3,437,455)	(3,622,904)	(3,368,574)	(3,750,000)	(3,966,300)	5.8%
1010000-322100	BLDG PERMITS-EDUCATION SURCHGB	(7,056)	(8,433)	(8,580)	(8,938)	0	0	0.0%
1010000-361100	INTEREST	59,376	(80,242)	(164,964)	(103,903)	(10,000)	(10,000)	0.0%
Department Total		(2,656,624)	(3,526,131)	(3,796,448)	(3,481,414)	(3,760,000)	(3,976,300)	5.8%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5240 BUILDING SERVICES								
1015240-501210	NON-BARGAINING UNIT WAGES	1,412,694	1,676,749	1,780,214	1,838,308	2,107,701	2,191,765	4.0%
1015240-501250	BENEFIT WAGES	8,536	2,114	0	300	360	0	-100.0%
1015240-501400	OVERTIME	75,285	80,639	83,173	88,303	75,000	75,000	0.0%
1015240-512100	FICA TAXES	110,450	130,029	138,107	142,972	158,117	153,939	-2.6%
1015240-512200	RETIREMENT CONTRIBUTIONS	87,206	106,307	113,854	117,349	129,964	120,882	-7.0%
1015240-512300	LIFE & HEALTH	187,885	209,817	212,793	219,233	225,819	261,703	15.9%
1015240-523100	PROFESSIONAL SERVICES	123,240	43,902	100,864	67,969	90,000	90,000	0.0%
1015240-523400	OTHER CONTRACTUAL SERVICES	0	2,018	2,018	0	3,000	3,000	0.0%
1015240-524000	TRAVEL & PER DIEM	1,778	6,549	6,299	1,964	6,000	6,000	0.0%
1015240-524100	COMMUNICATIONS	12,719	16,126	16,729	16,834	21,285	21,328	0.2%
1015240-524200	FREIGHT & POSTAGE	128	55	875	39	930	930	0.0%
1015240-524400	RENTAL & LEASES	0	0	35	420	10,680	72,180	575.8%
1015240-524500	INSURANCE	92,300	33,000	55,000	165,708	165,708	190,000	14.7%
1015240-524600	REPAIR & MAINTENANCE	1,990	1,289	1,329	1,561	2,000	2,000	0.0%
1015240-524605	REPAIR & MAINT - VEHICLES	3,515	12,732	6,864	12,391	13,320	8,320	-37.5%
1015240-524700	PRINTING AND BINDING	0	25	272	207	400	400	0.0%
1015240-524900	OTHER CHGS & OBLIGATIONS	46,928	35,924	45,005	19,553	38,040	38,040	0.0%
1015240-524910	OTHER CHGS - ADMINISTRATIVE	335,140	335,140	335,140	407,729	407,729	432,318	6.0%
1015240-524915	OTHER CHGS - SAFETY	0	0	0	0	2,970	2,970	0.0%
1015240-524935	OTHER CHGS - PAYMENT PROCESS	26,791	36,104	41,766	49,222	32,040	32,040	0.0%
1015240-524940	MISCELLANEOUS EXPENSE	0	0	(0)	0	0	0	0.0%
1015240-525100	OFFICE SUPPLIES	5,423	3,518	2,807	1,974	8,100	8,100	0.0%
1015240-525200	OPERATING SUPPLIES	7,347	20,021	10,015	8,173	9,960	4,960	-50.2%
1015240-525205	OPER SUPPLIES - FUEL	10,621	13,154	12,866	13,326	13,266	13,266	0.0%
1015240-525220	OPERATING SUPP - UNIFORMS	1,140	1,757	1,473	1,630	3,420	3,420	0.0%
1015240-525225	OPERATING SUPP - IT	93,794	101,077	87,961	104,887	111,163	147,377	32.6%
1015240-525400	MEMBERSHIPS AND PUBLICATIONS	1,425	1,159	2,932	585	6,110	6,110	0.0%
1015240-525500	TRAINING	2,859	15,566	6,936	16,302	18,400	16,400	-10.9%
1015240-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	4,956	57,452	1059.2%
1015240-525855	TRANSFERS OUT-CIP	0	0	0	0	13,032	0	-100.0%
Department Total		2,649,194	2,884,772	3,065,327	3,296,939	3,679,470	3,959,900	7.6%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5810 TRANSFERS OUT								
1015810-525855	TRANSFERS OUT-CIP	46,482	51,650	284,602	93,562	80,530	16,400	-79.6%
Department Total		46,482	51,650	284,602	93,562	80,530	16,400	-79.6%
Grand Total		39,053	(589,709)	(446,519)	(90,914)	0	0	0.0%



City of Marco Island

FY26 CONSOLIDATED DEBT SUMMARY

DEBT FUNDS REVENUES

Transfer In from General Fund	1,623,382
Transfer In from Water & Sewer Fund	62,537
Total General Debt Revenue	1,685,919
Utility Rate Base	10,219,815
S.A.D. Reserves	4,299,004
Total Water & Sewer Debt Revenue	14,518,819
TOTAL DEBT REVENUES	16,204,738

DEBT FUNDS EXPENDITURES

General Debt

2015 SunTrust Bank Note - Smokehouse Bay Bridge	480,023
2021 Bond - Veterans Park	294,564
2021 Bond - Station 50	478,305
2019 Lease - FD Ladder Truck	101,585
2019 Lease - FD Engine	66,797
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	1,685,919

Water & Sewer Debt

2011 SRF Drinking Water	347,926
2016 Series, Utility System Refunding Revenue Bonds	2,767,919
2023 Series Refunding - portion of 2010a, 2013 and 2020	6,422,400
2025 AMI Meter Replacement Program	681,570
Various S.A.D. Debt	4,299,004
Sub - Total	14,518,819

TOTAL DEBT EXPENDITURES	16,204,738
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City of Marco Island

FY 2026 Proposed Capital Initiative Items

GOVERNMENTAL (300)		452,000	FUNDING SOURCE
Fleet & Facilities - 3005191		452,000	
Parks:			
Airnasium Floor Re-surfacing	22,000		General Fund
Winterberry Beach Access	430,000		General Fund
WATER & SEWER FUND (430 & 431)		200,000	
NWTP Generator Replacement	100,000		W/S Operating
Source Water Facility Lakes Interconnect Improvement	100,000		W/S Operating
TOTAL CAPITAL REQUESTS - ALL FUNDS		652,000	



FY2026 Five Year Capital Improvement Plan

ITEM #	PROJ	PUBLIC WORKS PROJECTS	FY2026	FY2027	FY2028	FY2029	FY2030	TOTAL COST FY 2026-2030	FUNDING SOURCE
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Transportation Projects:									
1	16024	PW - Annual Bridge Rehabilitation Project *	500,000	1,000,000	500,000	500,000	500,000	3,000,000	CIP
2	16031	PW - Street Resurfacing - Citywide*	500,000	1,500,000	1,500,000	1,500,000	1,500,000	6,500,000	CIP
3	16035	PW - Bike Lanes & Shared Paths - Construction	224,080	224,080	224,080	224,080	224,080	1,120,400	GF
4	21030	PW - Bike Lanes & Shared Paths - Design	90,000	90,000	90,000	90,000	90,000	450,000	GF
5	25001	PW - Traffic Signal Control Replacement*	500,000	125,000	-	-	-	625,000	GF
6	25002	PW - Pedestrian Safety Improvements	500,000	500,000	-	-	-	1,000,000	CIP
7	25004	PW - New LCEC Street Lights for Dark Streets*	50,000	-	-	-	-	50,000	CIP
Transportation Sub Total			2,364,080	3,439,080	2,314,080	2,314,080	2,314,080	12,745,400	

City Stormwater Projects:									
8	16027	PW - Citywide Drainage Improvement Projects*	697,000	1,300,000	1,300,000	1,300,000	1,300,000	5,897,000	CIP
Public Works Total			3,061,080	3,439,080	2,314,080	2,314,080	2,314,080	12,745,400	

ITEM #	PROJ	PARKS & RECREATION PROJECTS	FY2026	FY2027	FY2028	FY2029	FY2030	TOTAL COST FY 2026-2030	FUNDING SOURCE
1	16080	REC - Re-Pavement Winterberry Parking Lots (2)	4,000	4,000	4,000	4,000	4,000	20,000	GF
2	16081	REC - Re-Seal & Re-Stripe Racquet Center Parking Lot	4,000	4,000	4,000	4,000	4,000	20,000	GF
3	16087	REC - Park Fencing	1,000	1,000	1,000	1,000	1,000	5,000	GF
4	16088	REC - Re-Seal & Re-Stripe Mackle Park Parking Lot	8,000	8,000	8,000	8,000	8,000	40,000	GF
5	17009	REC - Park Improvements - Racquet Center	38,800	3,800	3,800	3,800	3,800	54,000	GF
6	18060	REC - Park Improvements - Mackle	6,840	6,840	6,840	6,840	6,840	34,200	GF
7	20005	REC - Park Improvements - Winterberry	2,000	2,000	2,000	2,000	2,000	10,000	GF
8	20006	REC - Park Improvements - Leigh Plummer	1,000	1,000	1,000	1,000	1,000	5,000	GF
9	20007	REC - Park Improvements - Veterans Community Park	2,000	2,000	2,000	2,000	2,000	10,000	GF
10	20008	REC - Park Improvements - Tommy Barfield Park	2,000	2,000	2,000	2,000	2,000	10,000	GF
11	20009	REC - Park Improvements - Jane Hittler	1,000	1,000	1,000	1,000	1,000	5,000	GF
12	23273	REC - Park Equipment	1,700	1,700	1,700	1,700	1,700	8,500	GF
14	26038	REC - Airnasium Floor Re-surfacing	22,000	-	-	-	-	22,000	GF
Parks & Recreation Total			94,340	37,340	37,340	37,340	37,340	243,700	

ITEM #	PROJ	WATER SEWER PROJECTS	FY2026	FY2027	FY2028	FY2029	FY2030	TOTAL COST FY 2026-2030	FUNDING SOURCE
1	21003	McIlvane Creek Water Main Replacement	1,000,000	-	-	-	-	1,000,000	WS
2	22011	SWTP Portable Generator Warehouse	1,000,000	-	-	-	-	1,000,000	WS
3	26050	NWTP PLC Generator Replacement	100,000	-	-	-	-	100,000	WS
4	26051	SWF Lakes Inteconnect Improvements	100,000	1,000,000	-	-	-	1,100,000	WS
5	-	Roberts Bay Bridge Main Replacements (FDOT Project)	-	2,000,000	-	-	-	2,000,000	-
6	-	Sand Separator Replacement	-	-	400,000	-	-	400,000	-
7	-	RWPF Grit Removal Improvements	-	-	500,000	-	-	500,000	-
8	-	RWPF Headworks Rehabilitation	-	-	200,000	-	-	200,000	-
9	-	Brackish Raw Water Wellfield Piping Improvements	-	-	250,000	2,500,000	-	2,750,000	-
10	-	NWTP Capacity Improvements	-	-	1,000,000	-	-	1,000,000	-
11	-	New Brackish Ground Well	-	-	-	-	300,000	300,000	-
12	-	RWPF Reject Pond Improvements	-	-	-	400,000	1,500,000	1,900,000	-
13	-	SWF Pump House Replacement	-	-	-	250,000	-	250,000	-
14	-	Source Water Pump House Replacement	-	-	-	250,000	-	250,000	-
15	-	Sewer Camera/Grout Truck	-	-	-	500,000	-	500,000	-
16	-	SWTP Building Improvements	-	-	-	-	500,000	500,000	-
Water Sewer Total			2,200,000	3,000,000	2,350,000	3,900,000	2,300,000	13,750,000	

Total Capital Improvement Plan Funding	5,355,420	6,476,420	4,701,420	6,251,420	4,651,420	26,739,100
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TABLE KEY:

CIP - CIP Reserves

GF - General Fund

WS - Water Sewer Fund

* - Funded through Project Reallocation



FY26 Five Year Capital Equipment Replacement Program

ITEM #	PROJ	PUBLIC WORKS	FY2026	FY2027	FY2028	FY2029	FY2030	TOTAL COST FY 2026-2030	FUNDING SOURCE
1	15102	PW - Public Works Equipment - Sweeper*	LEASE	LEASE	LEASE	LEASE	LEASE	-	
2	16099	PW - Public Works Vehicle - Water Truck	16,000	16,000	16,000	16,000	16,000	80,000	GF
3	16103	PW - Public Works Equipment - Loader	3,500	3,500	3,500	3,500	3,500	17,500	GF
4	16104	PW - Public Works Equipment - Boat	5,000	5,000	5,000	5,000	5,000	25,000	GF
5	20003	PW - Public Works Equipment - Excavator	3,500	3,500	3,500	3,500	3,500	17,500	GF
Public Works Vehicle Total			28,000	28,000	28,000	28,000	28,000	140,000	

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

ITEM #	PROJ	INFORMATION TECHNOLOGY	FY2026	FY2027	FY2028	FY2029	FY2030	TOTAL COST FY 2026-2030	FUNDING SOURCE
1	16016	IT - Network Equip Replacement (75 switches)	16,000	16,000	16,000	16,000	16,000	80,000	GF
2	16017	IT - SAN - Offsite Storage	7,200	7,200	7,200	7,200	7,200	36,000	GF
3	16022	IT - Replacement Audio/Visual PTZ Cameras	3,500	3,500	3,500	3,500	3,500	17,500	GF
4	18003	IT - City Wide Hardware Replacement Program	54,240	54,240	54,240	54,240	54,240	271,200	GF
5	23161	IT - Dell KVM (Local and Remote)	500	500	500	500	500	2,500	GF
6	23162	IT - UPS with Double Conversion	7,500	7,500	7,500	7,500	7,500	37,500	GF
7	23163	IT - Dell Server Racks	600	600	600	600	600	3,000	GF
8	24020	IT - Datacenter Server Upgrades	194,400	45,400	45,400	45,400	45,400	376,000	GF
IT EquipmentTotal			283,940	134,940	134,940	134,940	134,940	823,700	

ITEM #	PROJ	FIRE RESCUE	FY2026	FY2027	FY2028	FY2029	FY2030	TOTAL COST FY 2026-2030	FUNDING SOURCE
1	16002	FD - Fire Fighting Equip.	42,000	42,000	42,000	42,000	42,000	210,000	GF
2	16003	FD - Mobile & Portable 800 Mhz radios	2,800	2,800	2,800	2,800	2,800	14,000	GF
3	16004	FD - Medical Equipment	2,500	2,500	2,500	2,500	2,500	12,500	GF
4	16005	FD - Cardiac Monitors	5,000	5,000	5,000	5,000	5,000	25,000	GF
5	16006	FD - Thermal Imaging Cameras	1,000	1,000	1,000	1,000	1,000	5,000	GF
6	16007	FD - Chest Compression Devices	2,500	2,500	2,500	2,500	2,500	12,500	GF
7	16010	FD - Hurst Tool/ Jaws of Life	4,000	4,000	4,000	4,000	4,000	20,000	GF
8	16013	FD - SCBA	35,000	35,000	35,000	35,000	35,000	175,000	GF
9	16014	FD - FD Station 50/51	89,000	89,000	89,000	89,000	89,000	445,000	GF
Fire EquipmentTotal			183,800	183,800	183,800	183,800	183,800	919,000	

ITEM #	PROJ	FIRE RESCUE VEHICLES	FY2026	FY2027	FY2028	FY2029	FY2030	TOTAL COST FY 2026-2030	FUNDING SOURCE
1	16090	FD - Brush truck replacement	8,400	8,400	8,400	8,400	8,400	42,000	GF
2	16091	FD - Kubota ATV replacement	1,550	1,550	1,550	1,550	1,550	7,750	GF
3	16093	FD - Ladder Truck *	LEASE	LEASE	LEASE	LEASE	LEASE	-	
4	16094	FD - Support / Hazmat vehicle replacement	7,300	7,300	7,300	7,300	7,300	36,500	GF
		FD - Support / Hazmat Truck	5,300	5,300	5,300	5,300	5,300	26,500	GF
		FD - Support / Hazmat Trailer	2,000	2,000	2,000	2,000	2,000	10,000	GF
5	16095	FD - Engines /Squad (4)*	7,000	7,000	7,000	7,000	7,000	35,000	GF
		FD - Engine #1 Impel	LEASE	LEASE	LEASE	LEASE	LEASE	-	
		FD - Engine #2 Enforcer (HW Type III)	LEASE	LEASE	LEASE	LEASE	LEASE	-	
		FD - Squad #1	7,000	7,000	7,000	7,000	7,000	35,000	GF
6	16096	FD - Rescue Boat	LEASE	LEASE	LEASE	LEASE	LEASE	-	
Fire Vehicles Total			24,250	24,250	24,250	24,250	24,250	121,250	
Fire Total			208,050	208,050	208,050	208,050	208,050	1,040,250	

* Engine # 1 - leased @ approximately \$67K in FY 2019 - Terms 10 years
 * Engine # 2 - leased @ approximately \$70K in FY 2024 - Terms 10 years
 * Ladder Trk - leased @ approximately \$102K in FY 2018 - Terms 10 years

ITEM #	PROJ	FLEET & FACILITIES	FY2026	FY2027	FY2028	FY2029	FY2030	TOTAL COST FY 2026-2030	FUNDING SOURCE
1	22008	City Hall - Facility	20,000	20,000	20,000	20,000	20,000	100,000	GF
2	22009	Annex - Facility	15,000	15,000	15,000	15,000	15,000	75,000	GF
Fleet & Facilities Total			35,000	35,000	35,000	35,000	35,000	175,000	



FY26 Five Year Capital Equipment Replacement Program

ITEM #	PROJ	PARKS & RECREATION VEHICLES	FY2026	FY2027	FY2028	FY2029	FY2030	TOTAL COST FY 2026-2030	FUNDING SOURCE
1	17050	REC - Mowers	2,400	2,400	2,400	2,400	2,400	12,000	GF
2	17051	REC - Ground Master	10,000	10,000	10,000	10,000	10,000	50,000	GF
3	19015	REC - Golf Cart	1,000	1,000	1,000	1,000	1,000	5,000	GF
Parks & Recreation Vehicle Total			13,400	13,400	13,400	13,400	13,400	67,000	

ITEM #	PROJ	POLICE DEPARTMENT	FY2026	FY2027	FY2028	FY2029	FY2030	TOTAL COST FY 2026-2030	FUNDING SOURCE
Traffic Safety / Traffic Control Devices									
1	16068	PD - Laser (Traffic Enfrmt & Crash Investigation)	-	5,545	5,740	5,940	5,940	23,165	GF
2	16070	PD - Radar	16,069	16,632	17,715	17,818	17,818	86,052	GF
3	16072	PD - Message / Speed Trailer Replacement	8,693	5,441	5,441	5,441	5,441	30,457	GF
Building / Facilities Maintenance									
4	16055	PD - HVAC Software Replacement	500	500	500	500	500	2,500	GF
5	16073	PD - Re-Paving Parking Lot	1,000	1,000	1,000	1,000	1,000	5,000	GF
6	16074	PD - Radio Tower Refurbishment	4,000	4,000	4,000	4,000	4,000	20,000	GF
7	16075	PD - Interior Re-Paint	1,000	1,000	1,000	1,000	1,000	5,000	GF
8	16076	PD - Exterior Re-Paint	4,500	4,500	4,500	4,500	4,500	22,500	GF
9	16077	PD - Elevator Overhaul	1,000	1,000	1,000	1,000	1,000	5,000	GF
10	16078	PD - Roof	1,000	1,000	1,000	1,000	1,000	5,000	GF
11	16079	PD - Generator	5,000	5,000	5,000	5,000	5,000	25,000	GF
12	23211	PD - POLICE STATION IMPROVMENTS	30,000	30,000	30,000	30,000	30,000	150,000	GF
		PD - HVAC Replacement	30,000	30,000	30,000	30,000	30,000	150,000	
13	16067	PD - Evidence Storage Cage	1,500	1,500	1,500	1,500	1,500	7,500	GF
Communications (Radios, Satellite, Phone, ETC)									
14	16040	PD - 800 MHz Mobile Radio	42,582	44,073	45,616	47,213	47,213	226,697	GF
15	16041	PD - 800 MHz Portable Radios	26,781	27,719	28,690	29,695	29,695	142,580	GF
16	16042	PD - City-Wide VHF Replacement Program	15,000	15,000	15,000	15,000	15,000	75,000	GF
Automated External Defibrillator									
17	16043	PD - AED	2,825	2,825	2,825	2,825	2,825	14,125	GF
IT (Hardware & Software)									
18	16050	PD - Color Laser Printer - Network	1,250	1,250	1,250	1,250	1,250	6,250	GF
19	16051	PD - Specialized Software	10,000	10,000	10,000	10,000	10,000	50,000	GF
20	16052	PD - Desktops Computers	5,850	5,850	5,850	5,850	5,850	29,250	GF
21	16054	PD - Forensic Computer (FRED)	2,500	2,500	2,500	2,500	2,500	12,500	GF
22	16056	PD - Laptops PD	10,000	10,000	10,000	10,000	10,000	50,000	GF
Officer Safety Equipment									
23	16063	PD - Night Vision	1,340	1,340	1,340	1,340	1,340	6,700	GF
		PD - Night Vision/GPS Cantender	670	670	670	670	670	3,350	
		PD - Night Vision/GPS Ranger	670	670	670	670	670	3,350	
Evidence Security / Investigations									
24	16059	PD - Evidence Vault / Vented	2,000	2,000	2,000	2,000	2,000	10,000	GF
25	16061	PD - Video Cameras - Patrol Investigations Equip	1,200	1,200	1,200	1,200	1,200	6,000	GF
26	16065	PD - Surveillance Transmitter / Receiver	1,411	1,411	1,411	1,411	1,411	7,055	GF
Livescan Fingerprint Scanner									
27	16060	PD - Live Scan Finger Print System	1,000	1,000	1,000	1,000	1,000	5,000	GF
Vehicle Enhancements									
28	16039	PD - Thermal Image Unit for Boat	2,000	2,000	2,000	2,000	2,000	10,000	GF
ITEM #	PROJ	POLICE DEPARTMENT CONT'D	FY2026	FY2027	FY2028	FY2029	FY2030	TOTAL COST FY 2026-2030	FUNDING SOURCE
29	16069	PD - Vehicle Video System	10,000	10,000	10,000	10,000	10,000	50,000	GF
30	16071	PD - Thermal Image Unit (Vehicle)	3,200	3,200	3,200	3,200	3,200	16,000	GF
Police Equipment Total			213,201	218,486	222,278	225,183	225,183	1,104,331	



FY26 Five Year Capital Equipment Replacement Program

ITEM #	PROJ	POLICE FLEET / VEHICLES	FY2026	FY2027	FY2028	FY2029	FY2030	TOTAL COST FY 2026-2030	FUNDING SOURCE
1	16109	PD - Polaris	10,350	10,350	10,350	10,350	10,350	51,750	GF
		PD -Polaris 1	5,175	5,175	5,175	5,175	5,175	25,875	
		PD - Polaris 2	5,175	5,175	5,175	5,175	5,175	25,875	
2	16110	PD - PWC	10,717	6,770	6,770	6,770	6,770	37,797	GF
3	16111	PD - Harley	3,527	3,527	3,527	3,527	3,527	17,635	GF
4	16112	PD - Boat	69,126	69,126	69,126	69,126	69,126	345,630	GF
		Boat #1 Replacement	27,900	27,900	27,900	27,900	27,900	139,500	
		Boat #2 Replacement	35,287	35,287	35,287	15,000	15,000	135,861	
		Outboard Engines/Ranger	5,939	5,939	5,939	5,939	5,939	29,695	
		Police Vehicle Total	93,720	89,773	89,773	89,773	89,773	452,812	
		Police Total	306,921	308,259	312,051	314,956	314,956	1,557,143	

ITEM #	PROJ	CODE DIVISION	FY2026	FY2027	FY2028	FY2029	FY2030	TOTAL COST FY 2026-2030	FUNDING SOURCE
1	21014	CODE - Equipment	4,000	4,000	4,000	4,000	4,000	20,000	GF
		CODE - 800 MHz Mobile Radio	-	-	-	-	-	-	
		CODE - 800 MHz Portable Radio	-	-	-	-	-	-	
		CODE - In-Car Laptop Computer	-	-	-	-	-	-	
		Code Equipment Total	4,000	4,000	4,000	4,000	4,000	20,000	

ITEM #	PROJ	CODE DIVISION FLEET / VEHICLES	FY2026	FY2027	FY2028	FY2029	FY2030	TOTAL COST FY 2026-2030	FUNDING SOURCE
2	23291	CODE - Boat , Trailer & Dock	4,300	4,300	4,300	4,300	4,300	21,500	GF
		Code Division Vehicle Total	4,300	4,300	4,300	4,300	4,300	21,500	
		Code Division Total	8,300	8,300	8,300	8,300	8,300	41,500	

ITEM #	PROJ	BUILDING SERVICES	FY2026	FY2027	FY2028	FY2029	FY2030	TOTAL COST FY 2026-2030	FUNDING SOURCE
1	22010	Building Services - Equipment	4,700	4,700	4,700	4,700	4,700	23,500	BS
2	22009	Building Services - Annex	11,700	11,700	11,700	11,700	11,700	58,500	BS
		Building Fund Total	16,400	16,400	16,400	16,400	16,400	82,000	

ITEM #	PROJ	RENEWAL, REPLACEMENT, & IMPROVEMENT (RR&I)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL COST FY 2026-2030	FUNDING SOURCE
1	16117	Meter Replacement	118,430	118,430	118,430	118,430	118,430	592,150	WS
2	16125	Sanitary Sewer Manhole Repair and Lining	160,000	160,000	160,000	160,000	160,000	800,000	WS
3	16161	RO Membrane Replacement	75,000	75,000	75,000	75,000	75,000	375,000	WS
4	16162	MBR Membrane Replacement	525,000	525,000	525,000	525,000	275,000	2,375,000	WS
5	16163	Corrosion Inhibition Program	90,000	90,000	90,000	90,000	90,000	450,000	WS
6	16164	Lift Station Vault/Valve Replacement	100,000	100,000	100,000	100,000	100,000	500,000	WS
7	16166	Structural Improvements/Replacement Program	80,000	80,000	80,000	80,000	80,000	400,000	WS
8	16167	Replacement Lift Station Control Panels	40,000	40,000	40,000	40,000	40,000	200,000	WS
9	16168	Pump Improvements/Replacement Program	150,000	150,000	150,000	150,000	150,000	750,000	WS
10	16170	Site Improvements/Upgrade	100,000	100,000	100,000	100,000	100,000	500,000	WS
11	16171	Main Improvements	450,000	450,000	450,000	450,000	450,000	2,250,000	WS
12	17001	Renewal & Replacement - Water	400,000	400,000	450,000	450,000	450,000	2,150,000	WS
13	17002	Renewal & Replacement - Sewer	400,000	400,000	450,000	450,000	450,000	2,150,000	WS
14	19023	Chemical Storage Tank Replacement Program	25,000	25,000	25,000	25,000	25,000	125,000	WS
15	20012	Well Maintenance Program	300,000	300,000	300,000	300,000	300,000	1,500,000	WS
16	21001	NWTP Membrane Replacement	100,000	300,000	300,000	300,000	300,000	1,300,000	WS
17	25074	MBR Tank and Skid Improvements	200,000	200,000	250,000	250,000	250,000	1,150,000	WS
		Renewal, Replacement & Improvement Total	3,313,430	3,513,430	3,663,430	3,663,430	3,413,430	17,567,150	

Total Capital Equipment Replacement Plan Funding	4,213,441	4,265,779	4,419,571	4,422,476	4,172,476	21,493,743
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TABLE KEY:

GF - General Fund
BS - Building Services Fund
WS - Water Sewer Fund



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
0000 UNDEFINED								
4000000-381030	TRANSFERS IN - WTR & SWR FD	(6,621,952)	(2,441,270)	(4,503,414)	0	0	0	0.0%
4000000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(2,435,035)	(601,300)	-75.3%
Department Total		(6,621,952)	(2,441,270)	(4,503,414)	0	(2,435,035)	(601,300)	-75.3%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
1000 MARCO ISLAND								
4001000-343300	WATER FEE	(20,359,569)	(22,024,774)	(21,946,443)	(21,660,333)	(21,000,000)	(21,500,000)	2.4%
4001000-343301	WATER FEES - IRRIGATION	(1,489,038)	(1,598,139)	(1,613,692)	(1,610,988)	(1,400,000)	(1,500,000)	7.1%
4001000-343310	WATER FEES-METER INSTALL	(28,165)	(18,715)	(15,765)	(18,316)	(12,000)	(12,000)	0.0%
4001000-343315	WATER FEE- SERVICE INSTALL	(36,158)	(22,633)	(17,376)	(18,479)	(12,000)	(12,000)	0.0%
4001000-343320	WATER FEE-CONNECTION	(35,509)	(21,510)	(27,809)	(33,791)	(2,500)	(20,000)	700.0%
4001000-343325	WATER FEE-METER CHANGE OUT	0	0	0	0	(10,000)	(10,000)	0.0%
4001000-343500	SEWER FEE	(9,997,525)	(9,998,015)	(10,335,041)	(10,295,442)	(9,800,000)	(10,000,000)	2.0%
4001000-343505	EFFLUENT FEES	(838,333)	(864,530)	(741,802)	(875,247)	(800,000)	(700,000)	-12.5%
4001000-343510	SEWER FEE-SERVICE INSTALL	(31,158)	(21,019)	(12,000)	(16,253)	(10,000)	(10,000)	0.0%
4001000-361100	INTEREST	145,757	(309,140)	(645,718)	(554,929)	(350,000)	(400,000)	14.3%
4001000-364000	DISPOSITION OF FIXED ASSETS	(947,215)	514	6,177	0	0	0	0.0%
4001000-365000	SALE OF SURPLUS MATERIALS	(5,282)	(380)	(7,921)	(5,089)	(2,000)	(2,000)	0.0%
4001000-369900	OTHER MISCELLANEOUS	(80,768)	(187,750)	(550,349)	(372,457)	(70,000)	(70,000)	0.0%
Department Total		(33,702,963)	(35,066,091)	(35,907,739)	(35,461,324)	(33,468,500)	(34,236,000)	2.3%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
2000 MARCO SHORE								
4002000-343300	WATER FEE	(576,404)	(671,106)	(657,395)	(671,454)	(575,000)	(575,000)	0.0%
4002000-343301	WATER FEES - IRRIGATION	(634)	(1,229)	(6,086)	(3,817)	0	0	0.0%
4002000-343320	WATER FEE-CONNECTION	(45)	(435)	(150)	(90)	0	0	0.0%
4002000-343500	SEWER FEE	(780,236)	(820,080)	(804,503)	(760,574)	(800,000)	(800,000)	0.0%
4002000-343505	EFFLUENT FEES	(237,382)	(325,133)	(197,315)	(189,061)	(240,000)	(240,000)	0.0%
4002000-369900	OTHER MISCELLANEOUS	(500)	(75)	(775)	(150)	(1,000)	(1,000)	0.0%
Department Total		(1,595,201)	(1,818,057)	(1,666,225)	(1,625,145)	(1,616,000)	(1,616,000)	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5331 N. WATER PLANT								
4005331-501210	NON-BARGAINING UNIT WAGES	608,208	647,637	709,676	660,551	719,098	730,233	1.5%
4005331-501250	BENEFIT WAGES	4,543	1,057	0	0	0	0	0.0%
4005331-501400	OVERTIME	39,863	66,803	66,871	76,542	60,000	60,000	0.0%
4005331-512100	FICA TAXES	48,319	53,079	57,356	54,413	56,660	58,282	2.9%
4005331-512200	RETIREMENT CONTRIBUTIONS	41,898	46,341	50,396	47,661	50,040	51,329	2.6%
4005331-512300	LIFE & HEALTH	106,065	105,592	137,208	128,187	146,774	130,328	-11.2%
4005331-523100	PROFESSIONAL SERVICES	8,150	20,467	38,972	49,975	50,000	50,000	0.0%
4005331-523400	OTHER CONTRACTUAL SERVICES	103,663	95,378	118,345	136,740	142,150	157,610	10.9%
4005331-523415	SLUDGE HAULING	202,052	198,441	218,636	253,658	269,260	259,150	-3.8%
4005331-524000	TRAVEL & PER DIEM	33	33	11	0	1,500	2,000	33.3%
4005331-524100	COMMUNICATIONS	4,681	4,818	4,799	6,214	6,760	6,820	0.9%
4005331-524310	UTILITY SERVICE - ELECTRIC	281,818	364,387	343,600	354,000	380,000	354,000	-6.8%
4005331-524315	UTILITY SVC ELEC-RAW WATER	206,903	178,353	252,258	242,549	245,200	252,000	2.8%
4005331-524350	UTILITY SERVICE - WASTE DISP	4,575	4,675	5,172	5,840	5,840	5,840	0.0%
4005331-524400	RENTAL & LEASES	1,531	3,865	3,230	4,172	4,200	14,500	245.2%
4005331-524600	REPAIR & MAINTENANCE	126,607	99,980	143,385	188,947	193,850	166,650	-14.0%
4005331-524605	REPAIR & MAINT - VEHICLES	6,460	8,533	7,921	8,247	8,640	7,220	-16.4%
4005331-524610	REPAIR & MAINT - FACILITIES	30,510	14,999	28,356	32,000	34,550	32,550	-5.8%
4005331-524700	PRINTING AND BINDING	0	522	226	600	600	600	0.0%
4005331-524915	OTHER CHGS - SAFETY	2,551	2,906	3,462	2,017	4,100	4,850	18.3%
4005331-525100	OFFICE SUPPLIES	525	1,606	1,361	1,575	2,600	2,600	0.0%
4005331-525200	OPERATING SUPPLIES	31,698	31,746	34,923	37,722	40,250	36,250	-9.9%
4005331-525205	OPER SUPPLIES - FUEL	15,360	12,242	18,886	21,000	23,690	19,820	-16.3%
4005331-525220	OPERATING SUPP - UNIFORMS	3,209	3,473	3,616	4,064	4,650	3,830	-17.6%
4005331-525235	OPER SUPP-CHEMICALS LIME PLT	682,348	1,203,046	1,018,921	1,266,127	1,286,965	1,322,528	2.8%
4005331-525240	OPER SUPP-CHEMICALS RAW WTR	51,372	39,948	159,293	191,864	195,000	194,250	-0.4%
4005331-525400	MEMBERSHIPS AND PUBLICATIONS	445	890	580	670	1,800	800	-55.6%
4005331-525500	TRAINING	1,085	2,006	2,628	1,845	4,845	4,270	-11.9%
Department Total		2,614,470	3,212,823	3,430,089	3,777,180	3,939,022	3,928,310	-0.3%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5332 S. WATER PLANT								
4005332-501210	NON-BARGAINING UNIT WAGES	451,731	573,643	574,953	587,761	628,852	643,033	2.3%
4005332-501250	BENEFIT WAGES	4,879	1,121	0	0	0	0	0.0%
4005332-501400	OVERTIME	43,297	31,186	46,124	52,634	40,000	40,000	0.0%
4005332-512100	FICA TAXES	37,242	44,960	46,239	47,602	49,522	49,952	0.9%
4005332-512200	RETIREMENT CONTRIBUTIONS	31,278	39,262	40,234	41,157	42,979	43,899	2.1%
4005332-512300	LIFE & HEALTH	61,951	84,340	77,909	84,838	74,855	98,457	31.5%
4005332-523400	OTHER CONTRACTUAL SERVICES	20,934	19,143	29,224	30,881	46,920	46,920	0.0%
4005332-524000	TRAVEL & PER DIEM	11	0	0	0	2,520	2,520	0.0%
4005332-524100	COMMUNICATIONS	7,424	6,254	6,881	8,783	15,100	15,100	0.0%
4005332-524310	UTILITY SERVICE - ELECTRIC	899,813	1,448,169	1,059,726	1,392,000	1,392,000	1,392,000	0.0%
4005332-524350	UTILITY SERVICE - WASTE DISP	1,707	1,776	1,858	2,400	2,400	2,400	0.0%
4005332-524400	RENTAL & LEASES	464	1,491	0	260	1,400	11,700	735.7%
4005332-524600	REPAIR & MAINTENANCE	131,832	77,118	101,251	122,551	139,400	158,400	13.6%
4005332-524605	REPAIR & MAINT - VEHICLES	988	8,257	1,264	2,681	3,094	4,340	40.3%
4005332-524610	REPAIR & MAINT - FACILITIES	1,597	25,999	36,443	1,309	38,200	38,200	0.0%
4005332-524915	OTHER CHGS - SAFETY	781	663	1,844	1,356	2,110	2,510	19.0%
4005332-525100	OFFICE SUPPLIES	2,040	1,613	947	1,000	5,430	5,430	0.0%
4005332-525200	OPERATING SUPPLIES	24,172	26,352	26,112	33,208	34,930	40,020	14.6%
4005332-525205	OPER SUPPLIES - FUEL	10,622	7,532	6,434	17,700	19,100	19,100	0.0%
4005332-525220	OPERATING SUPP - UNIFORMS	2,387	2,751	2,519	3,014	3,030	3,030	0.0%
4005332-525245	OPERATING SUPP - CHEMICALS	122,030	292,144	263,578	327,982	331,773	360,398	8.6%
4005332-525400	MEMBERSHIPS AND PUBLICATIONS	395	603	560	969	1,510	1,510	0.0%
4005332-525500	TRAINING	2,322	1,158	1,888	1,830	3,240	3,240	0.0%
Department Total		1,859,899	2,695,534	2,325,988	2,761,916	2,878,365	2,982,159	3.6%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5351 MARCO ISLAND								
4005351-501210	NON-BARGAINING UNIT WAGES	493,737	524,844	615,666	669,007	668,210	701,040	4.9%
4005351-501250	BENEFIT WAGES	4,907	993	0	0	0	0	0.0%
4005351-501400	OVERTIME	44,313	40,924	42,499	39,570	45,000	45,000	0.0%
4005351-512100	FICA TAXES	40,250	42,127	49,352	52,892	53,709	55,723	3.7%
4005351-512200	RETIREMENT CONTRIBUTIONS	41,511	44,265	50,141	53,213	52,716	55,785	5.8%
4005351-512300	LIFE & HEALTH	108,451	112,863	117,056	123,992	118,408	145,511	22.9%
4005351-523100	PROFESSIONAL SERVICES	79,718	157,500	33,966	117,856	210,000	210,000	0.0%
4005351-523400	OTHER CONTRACTUAL SERVICES	59,382	61,709	514,915	66,424	341,520	343,160	0.5%
4005351-523415	SLUDGE HAULING	373,872	334,616	324,257	389,000	443,760	443,760	0.0%
4005351-524000	TRAVEL & PER DIEM	251	1,507	1,417	2,516	4,940	4,940	0.0%
4005351-524100	COMMUNICATIONS	3,008	3,887	4,039	6,592	12,240	12,240	0.0%
4005351-524310	UTILITY SERVICE - ELECTRIC	636,186	791,954	709,120	723,006	888,000	888,000	0.0%
4005351-524350	UTILITY SERVICE - WASTE DISP	44,714	44,574	46,559	48,860	48,860	50,120	2.6%
4005351-524400	RENTAL & LEASES	3,034	2,766	16,696	73	4,124	14,424	249.8%
4005351-524600	REPAIR & MAINTENANCE	137,174	88,950	104,862	162,398	191,600	191,600	0.0%
4005351-524605	REPAIR & MAINT - VEHICLES	1,272	620	927	1,188	1,820	1,820	0.0%
4005351-524610	REPAIR & MAINT - FACILITIES	16,636	9,393	14,537	10,179	50,275	50,275	0.0%
4005351-524700	PRINTING AND BINDING	0	101	275	400	400	400	0.0%
4005351-524915	OTHER CHGS - SAFETY	1,108	1,246	1,180	2,358	3,850	4,075	5.8%
4005351-525100	OFFICE SUPPLIES	391	225	137	351	2,700	2,700	0.0%
4005351-525200	OPERATING SUPPLIES	18,854	19,002	11,186	23,352	25,300	25,800	2.0%
4005351-525205	OPER SUPPLIES - FUEL	13,887	16,462	6,912	16,634	24,100	24,100	0.0%
4005351-525220	OPERATING SUPP - UNIFORMS	2,280	1,971	2,783	3,164	3,370	3,370	0.0%
4005351-525245	OPERATING SUPP - CHEMICALS	88,157	237,673	251,156	265,007	283,185	282,326	-0.3%
4005351-525400	MEMBERSHIPS AND PUBLICATIONS	295	865	440	795	1,440	470	-67.4%
4005351-525500	TRAINING	951	1,234	2,243	3,912	6,700	6,700	0.0%
Department Total		2,214,340	2,542,275	2,922,323	2,782,739	3,486,227	3,563,339	2.2%



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Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5361 COLLECTION &								
4005361-501210	NON-BARGAINING UNIT WAGES	1,140,564	1,087,298	1,307,135	1,353,603	1,301,081	1,367,870	5.1%
4005361-501250	BENEFIT WAGES	14,829	2,971	0	0	0	2,600	0.0%
4005361-501400	OVERTIME	30,435	74,223	81,138	74,459	70,000	70,000	0.0%
4005361-512100	FICA TAXES	87,384	85,052	101,612	105,314	101,455	104,786	3.3%
4005361-512200	RETIREMENT CONTRIBUTIONS	77,651	75,738	89,534	89,681	91,904	96,379	4.9%
4005361-512300	LIFE & HEALTH	224,405	248,719	294,290	291,963	295,323	303,681	2.8%
4005361-512900	CAPITALIZED PERSONNEL COST	0	0	0	0	(115,336)	(115,336)	0.0%
4005361-523100	PROFESSIONAL SERVICES	1,190	35,323	802	6,168	12,500	35,500	184.0%
4005361-523400	OTHER CONTRACTUAL SERVICES	87,926	111,661	54,586	254,807	255,170	66,300	-74.0%
4005361-524000	TRAVEL & PER DIEM	3,942	2,410	11,336	10,765	11,240	4,600	-59.1%
4005361-524100	COMMUNICATIONS	11,603	11,943	12,471	16,857	16,690	12,190	-27.0%
4005361-524310	UTILITY SERVICE - ELECTRIC	0	0	0	0	0	18,000	0.0%
4005361-524350	UTILITY SERVICE - WASTE DISP	27,869	36,348	40,573	41,950	41,950	33,950	-19.1%
4005361-524400	RENTAL & LEASES	17,300	27,310	30,377	43,782	45,080	101,880	126.0%
4005361-524600	REPAIR & MAINTENANCE	526,612	575,539	644,910	522,647	612,500	641,500	4.7%
4005361-524605	REPAIR & MAINT - VEHICLES	26,325	63,436	59,544	108,518	110,260	51,260	-53.5%
4005361-524610	REPAIR & MAINT - FACILITIES	373	623	2,156	728	9,000	10,000	11.1%
4005361-524615	REPAIR & MAINT - EQUIPMENT	687	0	0	0	0	0	0.0%
4005361-524915	OTHER CHGS - SAFETY	4,629	5,471	3,697	4,750	6,750	6,750	0.0%
4005361-525100	OFFICE SUPPLIES	44	333	122	2	400	400	0.0%
4005361-525200	OPERATING SUPPLIES	53,583	53,632	53,019	43,793	56,100	56,100	0.0%
4005361-525205	OPER SUPPLIES - FUEL	56,006	54,657	61,459	49,051	50,500	48,500	-4.0%
4005361-525220	OPERATING SUPP - UNIFORMS	7,556	7,976	7,043	3,497	7,590	7,590	0.0%
4005361-525400	MEMBERSHIPS AND PUBLICATIONS	710	702	1,123	808	1,270	1,270	0.0%
4005361-525500	TRAINING	3,505	5,815	9,523	9,285	9,630	9,630	0.0%
Department Total		2,405,126	2,567,182	2,866,450	3,032,426	2,991,057	2,935,400	-1.9%



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5362 OPERATIONS								
4005362-501210	NON-BARGAINING UNIT WAGES	978,839	945,582	975,610	968,159	969,685	1,015,805	4.8%
4005362-501250	BENEFIT WAGES	6,729	1,321	0	0	0	0	0.0%
4005362-501400	OVERTIME	74,493	92,068	118,809	166,740	95,000	95,000	0.0%
4005362-512100	FICA TAXES	78,915	76,362	80,797	84,543	79,365	81,761	3.0%
4005362-512200	RETIREMENT CONTRIBUTIONS	66,429	65,837	69,296	70,821	69,203	72,147	4.3%
4005362-512300	LIFE & HEALTH	183,585	185,210	176,429	167,650	181,196	179,419	-1.0%
4005362-512900	CAPITALIZED PERSONNEL COST	0	0	0	0	(20,111)	(20,111)	0.0%
4005362-523400	OTHER CONTRACTUAL SERVICES	26,908	23,339	158,599	41,036	41,060	37,760	-8.0%
4005362-524000	TRAVEL & PER DIEM	975	169	1,118	1,711	3,020	3,020	0.0%
4005362-524100	COMMUNICATIONS	33,039	34,459	33,709	49,374	55,555	48,155	-13.3%
4005362-524350	UTILITY SERVICE - WASTE DISP	7,518	5,820	6,883	9,460	9,460	6,960	-26.4%
4005362-524400	RENTAL & LEASES	1,833	2,901	11,877	47	500	88,500	0.0%
4005362-524600	REPAIR & MAINTENANCE	78,970	75,824	148,650	136,930	138,570	145,475	5.0%
4005362-524605	REPAIR & MAINT - VEHICLES	27,386	27,434	22,841	28,776	25,776	24,530	-4.8%
4005362-524610	REPAIR & MAINT - FACILITIES	2,812	4,824	6,565	5,438	5,500	5,500	0.0%
4005362-524915	OTHER CHGS - SAFETY	2,386	4,210	3,600	1,628	5,800	6,125	5.6%
4005362-525100	OFFICE SUPPLIES	739	2,377	2,361	2,974	3,000	3,000	0.0%
4005362-525200	OPERATING SUPPLIES	66,336	59,127	50,345	41,584	47,300	68,000	43.8%
4005362-525205	OPER SUPPLIES - FUEL	35,832	33,622	38,149	57,146	66,900	90,000	34.5%
4005362-525220	OPERATING SUPP - UNIFORMS	4,949	4,231	4,019	3,105	6,065	6,650	9.6%
4005362-525400	MEMBERSHIPS AND PUBLICATIONS	295	1,266	358	488	1,300	1,300	0.0%
4005362-525500	TRAINING	835	1,164	1,040	292	1,100	2,254	104.9%
Department Total		1,679,802	1,647,147	1,911,055	1,837,901	1,785,244	1,961,250	9.9%



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5363 WATER & SEWER								
4005363-501210	NON-BARGAINING UNIT WAGES	611,446	625,528	680,895	666,675	770,316	817,619	6.1%
4005363-501250	BENEFIT WAGES	2,953	1,253	729	686	720	720	0.0%
4005363-501400	OVERTIME	4,936	1,864	530	732	3,000	3,000	0.0%
4005363-512100	FICA TAXES	50,647	43,309	46,841	48,385	56,982	59,854	5.0%
4005363-512200	RETIREMENT CONTRIBUTIONS	47,189	39,722	43,251	43,161	50,267	53,342	6.1%
4005363-512300	LIFE & HEALTH	111,106	89,087	90,993	96,996	93,305	109,531	17.4%
4005363-512600	OTHER POSTEMP BENEFITS	10,064	(8,465)	(17,092)	0	0	0	0.0%
4005363-512900	CAPITALIZED PERSONNEL COST	0	0	0	0	(173,000)	(173,000)	0.0%
4005363-523100	PROFESSIONAL SERVICES	169,213	199,824	311,399	273,120	286,882	380,514	32.6%
4005363-523107	LEGAL - OTHER	66	8,635	29,323	13,284	15,000	15,000	0.0%
4005363-523200	ACCOUNTING AUDITING	47,940	46,197	41,439	42,400	38,387	39,637	3.3%
4005363-523400	OTHER CONTRACTUAL SERVICES	6,815	247	9,628	12,111	115,600	35,600	-69.2%
4005363-524000	TRAVEL & PER DIEM	3,456	1,740	3,651	4,346	5,100	5,100	0.0%
4005363-524100	COMMUNICATIONS	16,896	17,102	25,493	34,505	62,451	63,316	1.4%
4005363-524200	FREIGHT & POSTAGE	1,150	3,887	3,340	498	2,800	2,800	0.0%
4005363-524310	UTILITY SERVICE - ELECTRIC	6,711	8,027	6,762	7,000	7,200	12,000	66.7%
4005363-524400	RENTAL & LEASES	1,440	1,380	1,320	1,440	2,880	13,540	370.1%
4005363-524500	INSURANCE	908,995	859,495	1,290,000	953,860	953,860	1,035,000	8.5%
4005363-524600	REPAIR & MAINTENANCE	10,009	181	1,070	8,841	12,500	0	-100.0%
4005363-524605	REPAIR & MAINT - VEHICLES	6,307	10,288	2,269	6,722	6,880	3,440	-50.0%
4005363-524610	REPAIR & MAINT - FACILITIES	7,252	3,031	7,776	8,098	8,100	1,000	-87.7%
4005363-524700	PRINTING AND BINDING	1,900	3,120	3,468	2,105	4,000	4,000	0.0%
4005363-524910	OTHER CHGS - ADMINISTRATIVE	1,027,813	1,028,747	1,041,433	997,329	997,824	1,060,418	6.3%
4005363-524915	OTHER CHGS - SAFETY	751	966	2,115	616	2,205	2,355	6.8%
4005363-524930	OTHER CHGS-LICENSES/PERMITS	16,500	8,635	19,831	11,109	24,000	6,000	-75.0%
4005363-524935	OTHER CHGS - PAYMENT PROCESS	0	2,650	0	0	0	0	0.0%
4005363-524940	MISCELLANEOUS EXPENSE	4,338	4,702	5,672	6,952	9,250	8,000	-13.5%
4005363-525100	OFFICE SUPPLIES	5,199	2,039	1,757	2,716	7,500	7,500	0.0%
4005363-525200	OPERATING SUPPLIES	16,345	14,401	12,290	17,499	18,700	18,700	0.0%
4005363-525205	OPER SUPPLIES - FUEL	3,119	1,977	2,536	2,577	3,120	3,120	0.0%
4005363-525220	OPERATING SUPP - UNIFORMS	906	496	1,356	1,217	2,450	2,450	0.0%



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Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
4005363-525225	OPERATING SUPP - IT	144,853	181,300	216,792	279,716	296,664	464,221	56.5%
4005363-525400	MEMBERSHIPS AND PUBLICATIONS	1,077	2,413	618	1,663	1,700	1,730	1.8%
4005363-525500	TRAINING	1,030	3,285	5,087	3,124	18,700	18,700	0.0%
4005363-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	27,596	116,160	320.9%
4005363-525850	TRANSFERS OUT-DS	10,433,080	10,379,312	10,241,578	9,584,427	9,584,427	10,284,122	7.3%
4005363-525855	TRANSFERS OUT-CIP	2,447,963	0	0	1,117,500	1,117,500	0	-100.0%
4005363-525860	TRANSFERS OUT-R&R	1,631,975	3,255,000	6,475,000	3,855,000	3,855,000	3,313,430	-14.0%
Department Total		17,761,438	16,841,376	20,609,149	18,106,410	18,289,866	17,788,919	-2.7%



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Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5364 FINANCIAL SERVICES								
4005364-501210	NON-BARGAINING UNIT WAGES	487,371	441,704	525,851	523,814	525,833	558,890	6.3%
4005364-501250	BENEFIT WAGES	4,543	1,057	0	0	0	0	0.0%
4005364-501400	OVERTIME	20,442	24,595	20,060	18,742	20,000	20,000	0.0%
4005364-512100	FICA TAXES	37,478	34,003	39,724	39,549	40,267	42,317	5.1%
4005364-512200	RETIREMENT CONTRIBUTIONS	32,163	30,277	35,450	35,266	35,479	37,847	6.7%
4005364-512300	LIFE & HEALTH	106,910	102,242	111,537	106,489	114,055	112,449	-1.4%
4005364-523100	PROFESSIONAL SERVICES	1,500	1,500	1,500	1,500	2,250	2,250	0.0%
4005364-523400	OTHER CONTRACTUAL SERVICES	34,885	32,269	27,829	34,030	85,420	85,420	0.0%
4005364-524000	TRAVEL & PER DIEM	1,394	0	0	0	2,150	2,150	0.0%
4005364-524100	COMMUNICATIONS	2,782	2,696	2,645	2,875	3,390	3,390	0.0%
4005364-524200	FREIGHT & POSTAGE	51,803	51,942	56,701	56,400	56,400	56,400	0.0%
4005364-524400	RENTAL & LEASES	0	0	602	602	0	30,800	0.0%
4005364-524600	REPAIR & MAINTENANCE	0	291	108	0	0	1,500	0.0%
4005364-524605	REPAIR & MAINT - VEHICLES	863	10,277	5,382	8,100	7,500	6,000	-20.0%
4005364-524700	PRINTING AND BINDING	0	549	662	700	2,900	2,900	0.0%
4005364-524900	OTHER CHGS & OBLIGATIONS	15,221	10,452	17,706	16,787	24,000	24,000	0.0%
4005364-524915	OTHER CHGS - SAFETY	650	561	271	61	840	840	0.0%
4005364-524935	OTHER CHGS - PAYMENT PROCESS	42,135	38,483	45,006	49,221	55,200	55,200	0.0%
4005364-525100	OFFICE SUPPLIES	2,109	1,441	2,139	2,689	4,000	4,000	0.0%
4005364-525200	OPERATING SUPPLIES	1,182	1,412	356	1,698	5,000	5,000	0.0%
4005364-525205	OPER SUPPLIES - FUEL	8,266	7,161	6,527	6,000	10,000	10,000	0.0%
4005364-525220	OPERATING SUPP - UNIFORMS	815	906	1,301	1,530	1,440	1,440	0.0%
4005364-525225	OPERATING SUPP - IT	11,220	22,934	24,081	25,293	25,580	25,580	0.0%
4005364-525400	MEMBERSHIPS AND PUBLICATIONS	92	0	0	0	550	550	0.0%
4005364-525500	TRAINING	2,172	325	0	710	5,000	5,000	0.0%
Department Total		865,996	817,079	925,437	932,057	1,027,254	1,093,923	6.5%



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5810 TRANSFERS OUT								
4005810-525840	TRANSFERS OUT - GOVT CIP	116,723	0	80,000	57,500	57,500	0	-100.0%
4005810-525855	TRANSFERS OUT-CIP	2,893,662	5,376,000	4,201,054	3,065,000	3,065,000	2,200,000	-28.2%
Department Total		3,010,385	5,376,000	4,281,054	3,122,500	3,122,500	2,200,000	-29.5%
Grand Total		(9,508,661)	(3,626,002)	(2,805,833)	(733,341)	0	0	0.0%



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Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Proposed Budget Lvl 4	% Chng
440 TIGER TAIL DISTRICT								
4400000-361100	INTEREST	(10,124)	(10,572)	(10,629)	(72)	0	0	0.0%
4400000-369900	OTHER MISCELLANEOUS	649	4,064	944	0	0	0	0.0%
4400000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(170,521)	(174,638)	2.4%
4405350-524940	MISCELLANEOUS EXPENSE	1,809	1,775	1,661	1,517	2,590	2,590	0.0%
4405350-710000	PRINCIPAL	89,236	92,864	96,639	100,521	100,521	104,655	4.1%
4405350-710100	PRINCIPAL - CAPACITY	40,091	41,721	43,418	45,162	45,162	47,019	4.1%
4405350-720000	INTEREST	28,523	24,433	21,425	16,169	15,351	15,351	0.0%
4405350-720100	INTEREST - CAPACITY	9,369	8,050	6,699	4,877	6,897	5,023	-27.2%
4405350-799999	DEBT SERVICE OFFSET	(129,327)	(134,585)	(140,057)	(145,682)	0	0	0.0%
Department Total		30,226	27,751	20,100	22,491	0	0	0.0%



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Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Proposed Budget Lvl 4	% Chng
441 SOUTH BARFIELD DISTRICT								
4410000-361100	INTEREST	3,209	(14,881)	(28,423)	(11)	0	0	0.0%
4410000-369900	OTHER MISCELLANEOUS	(7,582)	7,950	(583)	0	0	0	0.0%
4410000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(54,598)	(54,583)	0.0%
4415350-524940	MISCELLANEOUS EXPENSE	1,018	713	787	572	1,630	1,630	0.0%
4415350-710000	PRINCIPAL	26,679	27,763	28,892	30,052	30,052	31,288	4.1%
4415350-710100	PRINCIPAL - CAPACITY	14,114	14,688	15,285	15,899	15,899	16,553	4.1%
4415350-720000	INTEREST	4,935	7,412	6,513	4,922	4,589	3,343	-27.2%
4415350-720100	INTEREST - CAPACITY	7,017	2,834	2,358	1,717	2,428	1,769	-27.1%
4415350-799999	DEBT SERVICE OFFSET	(40,793)	(42,451)	(44,177)	(45,952)	0	0	0.0%
Department Total		8,596	4,028	(19,348)	7,200	0	0	0.0%



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Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Proposed Budget Lvl 4	% Chng
442 KENDALL DISTRICT								
4420000-361100	INTEREST	(27,953)	(46,335)	(47,716)	(8,237)	0	0	0.0%
4420000-361400	GAIN OR LOSS ON INVESTMENT	19,504	(4,687)	(14,802)	(2,487)	0	0	0.0%
4420000-369900	OTHER MISCELLANEOUS	(2,281)	70,009	(463)	0	0	0	0.0%
4420000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(405,547)	(405,470)	0.0%
4425350-523130	INVESTMENT ADVISORY SVC	215	197	185	176	0	0	0.0%
4425350-524940	MISCELLANEOUS EXPENSE	4,904	4,557	4,557	3,839	7,340	7,340	0.0%
4425350-525905	DEPRECIATION	169,928	169,928	169,928	0	0	0	0.0%
4425350-525910	AMORTIZATION	(181)	(455)	(617)	(891)	0	0	0.0%
4425350-710000	PRINCIPAL	207,814	214,623	221,655	228,917	228,917	236,418	3.3%
4425350-710100	PRINCIPAL - CAPACITY	79,989	83,324	86,799	90,418	90,418	94,189	4.2%
4425350-720000	INTEREST	75,331	68,476	62,904	54,134	55,641	48,141	-13.5%
4425350-720100	INTEREST - CAPACITY	33,180	29,746	26,926	22,474	23,231	19,382	-16.6%
4425350-799999	DEBT SERVICE OFFSET	(287,803)	(297,947)	(308,454)	(319,336)	0	0	0.0%
Department Total		272,648	291,437	200,902	69,007	0	0	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Proposed Budget Lvl 4	% Chng
443 NORTH MARCO DISTRICT								
4430000-361100	INTEREST	(2,829)	(25,781)	(72,653)	(8,115)	0	0	0.0%
4430000-361400	GAIN OR LOSS ON INVESTMENT	19,621	(4,715)	(14,891)	(2,502)	0	0	0.0%
4430000-369900	OTHER MISCELLANEOUS	(6,825)	7,972	3,835	0	0	0	0.0%
4430000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(287,919)	(287,881)	0.0%
4435350-523130	INVESTMENT ADVISORY SVC	216	198	186	177	0	0	0.0%
4435350-524940	MISCELLANEOUS EXPENSE	2,979	2,663	2,418	2,381	4,420	4,420	0.0%
4435350-710000	PRINCIPAL	170,652	176,354	182,248	188,341	188,340	194,640	3.3%
4435350-710100	PRINCIPAL - CAPACITY	44,604	47,109	49,755	52,505	52,505	55,499	5.7%
4435350-720000	INTEREST	44,114	38,372	33,701	26,344	27,608	21,309	-22.8%
4435350-720100	INTEREST - CAPACITY	22,684	20,079	17,963	14,456	15,046	12,013	-20.2%
4435350-799999	DEBT SERVICE OFFSET	(215,256)	(223,463)	(232,003)	(240,846)	0	0	0.0%
Department Total		79,960	38,789	(29,441)	32,741	0	0	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Proposed Budget Lvl 4	% Chng
444 NORTH BARFIELD DISTRICT								
4440000-361100	INTEREST	(54,301)	(9,045)	(85,625)	(55,081)	0	0	0.0%
4440000-361400	GAIN OR LOSS ON INVESTMENT	35,802	(8,603)	(27,171)	(4,566)	0	0	0.0%
4440000-369900	OTHER MISCELLANEOUS	(75,176)	67,690	1,871	0	0	0	0.0%
4440000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(465,637)	(465,558)	0.0%
4445350-523130	INVESTMENT ADVISORY SVC	395	362	340	323	0	0	0.0%
4445350-524940	MISCELLANEOUS EXPENSE	3,216	3,129	3,023	2,748	5,300	5,300	0.0%
4445350-710000	PRINCIPAL	256,027	264,036	272,297	280,818	280,818	289,608	3.1%
4445350-710100	PRINCIPAL - CAPACITY	94,252	99,546	105,138	110,948	110,948	117,275	5.7%
4445350-720000	INTEREST	59,907	51,846	45,300	35,009	36,778	27,989	-23.9%
4445350-720100	INTEREST - CAPACITY	47,933	42,429	37,957	30,548	31,793	25,386	-20.2%
4445350-799999	DEBT SERVICE OFFSET	(350,279)	(363,582)	(377,434)	(391,766)	0	0	0.0%
Department Total		17,776	147,808	(24,305)	8,982	0	0	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Proposed Budget Lvl 4	% Chng
445 WEST WINTERBERRY DISTRICT								
4450000-361100	INTEREST	18,290	(106,563)	(297,679)	(117,975)	0	0	0.0%
4450000-361400	GAIN OR LOSS ON INVESTMENT	42,665	(10,252)	(32,380)	(5,441)	0	0	0.0%
4450000-369900	OTHER MISCELLANEOUS	(14,000)	43,958	(23,131)	0	0	0	0.0%
4450000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(601,968)	(601,855)	0.0%
4455350-523130	INVESTMENT ADVISORY SVC	483	431	405	385	0	0	0.0%
4455350-524940	MISCELLANEOUS EXPENSE	6,690	6,645	6,272	5,883	10,490	10,490	0.0%
4455350-710000	PRINCIPAL	318,355	327,806	338,024	348,562	348,563	359,432	3.1%
4455350-710100	PRINCIPAL - CAPACITY	130,094	137,402	145,120	153,139	153,139	161,873	5.7%
4455350-720000	INTEREST	74,040	64,525	56,429	41,445	45,891	35,020	-23.7%
4455350-720100	INTEREST - CAPACITY	66,161	58,564	52,391	42,165	43,885	35,040	-20.2%
4455350-799999	DEBT SERVICE OFFSET	(448,450)	(465,208)	(483,143)	(501,701)	0	0	0.0%
Department Total		194,330	57,307	(237,692)	(33,538)	0	0	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Proposed Budget Lvl 4	% Chng
446 OLDE MARCO DISTRICT								
4460000-361100	INTEREST	(5,555)	(6,439)	(8,032)	(776)	0	0	0.0%
4460000-369900	OTHER MISCELLANEOUS	(1,363)	1,529	502	0	0	0	0.0%
4460000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(25,684)	(25,650)	-0.1%
4465350-524940	MISCELLANEOUS EXPENSE	546	467	513	491	790	790	0.0%
4465350-710100	PRINCIPAL - CAPACITY	13,766	14,877	16,078	17,353	17,353	18,776	8.2%
4465350-720100	INTEREST - CAPACITY	11,059	9,885	8,912	6,972	7,541	6,084	-19.3%
4465350-799999	DEBT SERVICE OFFSET	(13,766)	(14,877)	(16,078)	(17,353)	0	0	0.0%
Department Total		4,688	5,442	1,895	6,687	0	0	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Proposed Budget Lvl 4	% Chng
447 PORT MARCO DISTRICT								
4470000-361100	INTEREST	(1,652)	(1,928)	(430)	(271)	0	0	0.0%
4470000-369900	OTHER MISCELLANEOUS	(783)	42	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	59	61	4	(12)	80	80	0.0%
Department Total		(2,376)	(1,825)	(426)	(282)	0	0	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Proposed Budget Lvl 4	% Chng
448 LAMPLIGHTER DISTRICT								
4480000-361100	INTEREST	(96,397)	56,834	(58,654)	(7,125)	0	0	0.0%
4480000-361400	GAIN OR LOSS ON INVESTMENT	17,207	(4,135)	(13,059)	(2,194)	0	0	0.0%
4480000-369900	OTHER MISCELLANEOUS	(141,423)	161,836	(25,925)	0	0	0	0.0%
4480000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(296,692)	(306,643)	3.4%
4485350-523130	INVESTMENT ADVISORY SVC	177	174	163	155	0	0	0.0%
4485350-524940	MISCELLANEOUS EXPENSE	3,006	2,758	2,685	2,436	4,620	4,620	0.0%
4485350-710000	PRINCIPAL	147,032	151,476	156,055	160,772	150,771	165,631	9.9%
4485350-710100	PRINCIPAL - CAPACITY	78,004	82,014	86,230	90,592	90,592	95,319	5.2%
4485350-720000	INTEREST	40,016	35,544	31,916	25,211	27,199	22,341	-17.9%
4485350-720100	INTEREST - CAPACITY	35,643	31,487	28,124	21,592	23,510	18,732	-20.3%
4485350-799999	DEBT SERVICE OFFSET	(225,037)	(233,491)	(242,285)	(251,363)	0	0	0.0%
Department Total		(141,772)	284,498	(34,749)	40,075	0	0	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Proposed Budget Lvl 4	% Chng
449 SHEFFIELD DISTRICT								
4490000-361100	INTEREST	(210,974)	99,956	(141,471)	(40,481)	0	0	0.0%
4490000-361400	GAIN OR LOSS ON INVESTMENT	30,585	(7,349)	(23,212)	(3,901)	0	0	0.0%
4490000-369900	OTHER MISCELLANEOUS	(243,345)	234,244	(6,923)	0	0	0	0.0%
4490000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(537,317)	(537,252)	0.0%
4495350-523130	INVESTMENT ADVISORY SVC	337	309	290	276	0	0	0.0%
4495350-524940	MISCELLANEOUS EXPENSE	6,375	5,687	5,404	4,797	10,610	10,610	0.0%
4495350-710000	PRINCIPAL	292,388	301,434	310,759	320,372	320,372	330,283	3.1%
4495350-710100	PRINCIPAL - CAPACITY	103,077	108,376	113,947	119,711	119,711	125,958	5.2%
4495350-720000	INTEREST	81,664	72,561	65,172	51,504	55,558	45,648	-17.8%
4495350-720100	INTEREST - CAPACITY	47,099	41,608	37,164	28,533	31,066	24,753	-20.3%
4495350-799999	DEBT SERVICE OFFSET	(395,466)	(409,809)	(424,705)	(440,083)	0	0	0.0%
Department Total		(288,258)	447,016	(63,575)	40,728	0	0	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Proposed Budget Lvl 4	% Chng
450 MACKLE PARK DISTRICT								
4500000-361100	INTEREST	(24,929)	(79,624)	(78,883)	(14,958)	0	0	0.0%
4500000-361400	GAIN OR LOSS ON INVESTMENT	17,488	(4,202)	(13,272)	(2,230)	0	0	0.0%
4500000-369900	OTHER MISCELLANEOUS	6,419	1,606	(3,344)	0	0	0	0.0%
4500000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(390,283)	(390,201)	0.0%
4505350-523130	INVESTMENT ADVISORY SVC	193	177	166	158	0	0	0.0%
4505350-524940	MISCELLANEOUS EXPENSE	7,215	6,863	6,725	6,222	11,050	11,050	0.0%
4505350-710000	PRINCIPAL	192,990	198,803	204,792	210,961	210,961	217,316	3.0%
4505350-710100	PRINCIPAL - CAPACITY	85,505	89,071	92,785	96,654	96,654	100,685	4.2%
4505350-720000	INTEREST	63,549	57,699	52,955	44,185	46,785	40,431	-13.6%
4505350-720100	INTEREST - CAPACITY	35,469	31,798	28,783	23,180	24,833	20,719	-16.6%
4505350-799999	DEBT SERVICE OFFSET	(278,495)	(287,874)	(297,577)	(307,615)	0	0	0.0%
Department Total		105,404	14,316	(6,870)	56,557	0	0	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Proposed Budget Lvl 4	% Chng
451 GULFPORT DISTRICT								
4510000-361100	INTEREST	(235)	(53,136)	(96,753)	(35,674)	0	0	0.0%
4510000-361400	GAIN OR LOSS ON INVESTMENT	13,948	(3,351)	(10,585)	(1,779)	0	0	0.0%
4510000-369900	OTHER MISCELLANEOUS	(23,548)	29,813	(8,844)	0	0	0	0.0%
4510000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(153,446)	(154,755)	0.9%
4515350-523130	INVESTMENT ADVISORY SVC	154	141	132	126	0	0	0.0%
4515350-524940	MISCELLANEOUS EXPENSE	2,900	2,971	2,952	2,910	4,160	4,160	0.0%
4515350-710000	PRINCIPAL	24,128	24,788	25,467	26,165	26,165	26,881	2.7%
4515350-710100	PRINCIPAL - CAPACITY	90,000	95,000	95,000	100,000	100,000	105,000	5.0%
4515350-720000	INTEREST	7,560	6,896	6,358	5,367	5,661	4,944	-12.7%
4515350-720100	INTEREST - CAPACITY	27,042	23,674	20,970	15,991	17,460	13,770	-21.1%
4515350-799999	DEBT SERVICE OFFSET	(114,128)	(119,788)	(120,467)	(126,165)	0	0	0.0%
Department Total		27,820	7,007	(85,769)	(13,059)	0	0	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Proposed Budget Lvl 4	% Chng
452 EAST WINTERBERRY N								
4520000-361100	INTEREST	(5,175)	(20,181)	(32,734)	(13,032)	0	0	0.0%
4520000-361400	GAIN OR LOSS ON INVESTMENT	5,438	(1,307)	(4,127)	(694)	0	0	0.0%
4520000-369900	OTHER MISCELLANEOUS	(28,855)	29,253	(289)	0	0	0	0.0%
4520000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(81,520)	(80,439)	-1.3%
4525350-523130	INVESTMENT ADVISORY SVC	60	55	52	49	0	0	0.0%
4525350-524940	MISCELLANEOUS EXPENSE	1,345	1,212	1,195	1,079	1,950	1,950	0.0%
4525350-710000	PRINCIPAL	33,965	34,874	35,808	36,767	36,767	37,751	2.7%
4525350-710100	PRINCIPAL - CAPACITY	25,000	25,000	25,000	30,000	30,000	30,000	0.0%
4525350-720000	INTEREST	10,376	9,461	8,722	7,359	7,763	6,778	-12.7%
4525350-720100	INTEREST - CAPACITY	7,642	6,742	6,030	4,626	5,040	3,960	-21.4%
4525350-799999	DEBT SERVICE OFFSET	(58,965)	(59,874)	(60,808)	(66,767)	0	0	0.0%
Department Total		(9,170)	25,236	(21,152)	(613)	0	0	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Proposed Budget Lvl 4	% Chng
453 EAST WINTERBERRY S. DISTRICT								
4530000-361100	INTEREST	22,482	(55,208)	(99,302)	(60,853)	0	0	0.0%
4530000-361400	GAIN OR LOSS ON INVESTMENT	10,073	(2,421)	(7,645)	(1,285)	0	0	0.0%
4530000-369900	OTHER MISCELLANEOUS	1,189	208	(18,514)	0	0	0	0.0%
4530000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(117,362)	(117,361)	0.0%
4535350-523130	INVESTMENT ADVISORY SVC	111	102	96	125	0	0	0.0%
4535350-524940	MISCELLANEOUS EXPENSE	1,699	1,641	1,558	1,444	2,650	2,650	0.0%
4535350-525910	AMORTIZATION	(94)	(235)	(319)	(460)	0	0	0.0%
4535350-710000	PRINCIPAL	87,498	89,838	92,244	94,714	94,714	97,250	2.7%
4535350-720000	INTEREST	26,726	24,373	22,467	18,957	19,998	17,461	-12.7%
4535350-799999	DEBT SERVICE OFFSET	(87,498)	(89,838)	(92,244)	(94,714)	0	0	0.0%
Department Total		62,187	(31,539)	(101,657)	(42,072)	0	0	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Proposed Budget Lvl 4	% Chng
454 GOLDENROD								
4540000-361100	INTEREST	23,033	(87,496)	(157,175)	(82,511)	0	0	0.0%
4540000-361400	GAIN OR LOSS ON INVESTMENT	16,659	(4,003)	(12,643)	(2,125)	0	0	0.0%
4540000-369900	OTHER MISCELLANEOUS	(23,001)	24,469	8,064	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	184	168	158	150	0	0	0.0%
4545350-524940	MISCELLANEOUS EXPENSE	2,997	2,875	2,778	2,624	4,630	4,630	0.0%
4545350-525905	DEPRECIATION	103,138	103,138	103,138	0	0	0	0.0%
4545350-525910	AMORTIZATION	(155)	(388)	(527)	(761)	0	0	0.0%
4545350-710000	PRINCIPAL	168,079	172,972	178,007	183,188	183,188	188,520	2.9%
4545350-720000	INTEREST	59,707	54,785	50,796	43,430	45,614	40,282	-11.7%
4545350-799999	DEBT SERVICE OFFSET	(168,079)	(172,972)	(178,007)	(183,188)	0	0	0.0%
Department Total		182,563	93,548	(5,411)	(39,192)	0	0	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Proposed Budget Lvl 4	% Chng
455 COPPERFIELD DISTRICT								
4550000-361100	INTEREST	33,110	(49,085)	(85,715)	(48,482)	0	0	0.0%
4550000-361400	GAIN OR LOSS ON INVESTMENT	9,667	(2,323)	(7,337)	(1,233)	0	0	0.0%
4550000-369900	OTHER MISCELLANEOUS	(19,731)	17,913	(8,555)	0	0	0	0.0%
4550000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(144,164)	(144,163)	0.0%
4555350-523130	INVESTMENT ADVISORY SVC	107	98	92	87	0	0	0.0%
4555350-524940	MISCELLANEOUS EXPENSE	1,769	1,975	1,795	1,706	3,020	3,020	0.0%
4555350-525905	DEPRECIATION	66,499	66,499	66,499	0	0	0	0.0%
4555350-525910	AMORTIZATION	(90)	(225)	(306)	(442)	0	0	0.0%
4555350-710000	PRINCIPAL	103,684	106,702	109,808	113,004	113,005	116,294	2.9%
4555350-720000	INTEREST	36,832	33,796	31,335	26,791	28,139	24,849	-11.7%
4555350-799999	DEBT SERVICE OFFSET	(103,684)	(106,702)	(109,808)	(113,004)	0	0	0.0%
Department Total		128,163	68,648	(2,192)	(21,573)	0	0	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Proposed Budget Lvl 4	% Chng
456 ESTATES DISTRICT								
4560000-361100	INTEREST	(114,895)	(103,083)	(147,541)	(83,536)	0	0	0.0%
4560000-361400	GAIN OR LOSS ON INVESTMENT	41,906	(10,070)	(31,803)	(5,344)	0	0	0.0%
4560000-369900	OTHER MISCELLANEOUS	(191,043)	6,458	214,406	0	0	0	0.0%
4560000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(414,024)	(414,025)	0.0%
4565350-523130	INVESTMENT ADVISORY SVC	462	424	398	344	0	0	0.0%
4565350-524940	MISCELLANEOUS EXPENSE	9,819	9,274	30,317	8,486	15,480	15,480	0.0%
4565350-525905	DEPRECIATION	252,582	252,582	252,582	0	0	0	0.0%
4565350-525910	AMORTIZATION	(389)	(977)	(1,326)	(1,915)	0	0	0.0%
4565350-710000	PRINCIPAL	289,142	297,148	305,376	313,832	313,831	322,522	2.8%
4565350-720000	INTEREST	107,739	99,686	93,168	81,150	84,713	76,023	-10.3%
4565350-799999	DEBT SERVICE OFFSET	(289,142)	(297,148)	(305,376)	(313,832)	0	0	0.0%
Department Total		106,181	254,295	410,200	(816)	0	0	0.0%
Grand Total		778,966	1,733,762	509	133,321	0	0	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
0000 HIDEAWAY BEACH UNDEFINED								
1500000-311000	AD VALOREM TAXES	(863,942)	(1,023,468)	(1,279,550)	(1,344,824)	(1,341,165)	(1,478,930)	10.3%
1500000-311200	DELINQUENT AD VALOREM TAXES	0	(33)	0	0	0	0	0.0%
1500000-337300	LOCAL GOV'T GRANT PHYS ENVIR	0	(921,400)	0	(350,000)	(350,000)	0	-100.0%
1500000-361100	INTEREST	24,261	(34,313)	(70,170)	(44,597)	0	0	0.0%
1500000-362100	RENTAL INCOME	(24,337)	(24,337)	(24,337)	(22,309)	(24,350)	(24,350)	0.0%
1500000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	(295,365)	0	-100.0%
Department Total		(864,018)	(2,003,551)	(1,374,057)	(1,761,730)	(2,010,880)	(1,503,280)	-25.2%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5371 HIDEAWAY BEACH DISTRICT								
1505371-523100	PROFESSIONAL SERVICES	287,130	96,161	159,420	367,036	367,100	160,000	-56.4%
1505371-523107	LEGAL - OTHER	11,092	6,765	6,738	8,000	15,000	15,000	0.0%
1505371-523120	WILDLIFE MONITORING	0	16,559	0	0	0	40,000	0.0%
1505371-523400	OTHER CONTRACTUAL SERVICES	64,639	63,270	0	0	0	0	0.0%
1505371-523450	BEACH RAKING	0	0	62,585	86,034	65,000	65,000	0.0%
1505371-524000	TRAVEL & PER DIEM	78	0	0	0	3,000	0	-100.0%
1505371-524200	FREIGHT & POSTAGE	0	87	110	119	100	100	0.0%
1505371-524600	REPAIR & MAINTENANCE	0	47,528	0	960,181	1,312,165	200,000	-84.8%
1505371-525805	CONTINGENCY - UNASSIGNED	0	0	0	0	248,515	1,023,180	311.7%
1505371-525845	TRANSFERS OUT	0	0	748,000	0	0	0	0.0%
1505371-606300	INFRASTRUCTURE	0	4,563,464	0	0	0	0	0.0%
1505371-720000	INTEREST	0	8,774	4,411	0	0	0	0.0%
Department Total		362,939	4,802,607	981,262	1,421,370	2,010,880	1,503,280	-25.2%
Grand Total		(501,078)	2,799,056	(392,795)	(340,360)	0	0	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
0000 SELF INSURANCE UNDEFINED								
5000000-341205	INTERNAL SERV FEE-INSUR GEN FD	(676,758)	(490,000)	(690,000)	(436,864)	(436,865)	(500,300)	14.5%
5000000-341210	INTERNAL SERV FEE-INSUR BLDG	(92,300)	(33,000)	(55,000)	(165,708)	(165,707)	(190,000)	14.7%
5000000-341215	INTERNAL SERV FEE-WTR/SWR	(908,995)	(859,495)	(1,290,000)	(903,860)	(903,859)	(1,035,000)	14.5%
5000000-361100	INTEREST	48,205	(65,056)	(133,787)	(84,254)	(50,000)	(50,000)	0.0%
5000000-369900	OTHER MISCELLANEOUS	(17,405)	0	(2,431)	0	0	0	0.0%
5000000-369905	INSURANCE CLAIMS REIMBUSEMT	(5,404)	(814,245)	(149,702)	(37,322)	(200,000)	(200,000)	0.0%
5000000-381900	USE OF UNASSIGNED FUND BAL	0	0	0	0	0	0	0.0%
Department Total		(1,652,657)	(2,261,796)	(2,320,920)	(1,628,009)	(1,756,431)	(1,975,300)	12.5%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5190 SELF INSURANCE								
5005190-523430	SELF INS THIRD PARTY ADMIN	38,500	36,000	36,000	34,500	41,000	41,000	0.0%
5005190-524500	INSURANCE	1,203,734	1,337,012	1,949,445	1,560,414	1,506,431	1,725,300	14.5%
5005190-524520	INSURANCE CLAIMS PAID	1,340,286	1,625,299	(1,085,553)	273,676	209,000	174,000	-16.7%
5005190-524600	REPAIR & MAINTENANCE	22,586	10,306	0	32,739	0	35,000	0.0%
5005190-524940	MISCELLANEOUS EXPENSE	41,588	36	45	183	0	0	0.0%
Department Total		2,646,693	3,008,653	899,937	1,901,512	1,756,431	1,975,300	12.5%
Grand Total		994,036	746,857	(1,420,983)	273,503	0	0	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
0000 FIRE PENSION UNDEFINED								
6500000-361100	INTEREST	(274,676)	(257,927)	(451,470)	(250,513)	0	0	0.0%
6500000-361200	DIVIDENDS	(275,171)	(372,102)	(517,989)	(634,071)	0	0	0.0%
6500000-361300	NET INC/DEC IN FMK VALUE	4,903,745	(2,023,394)	2,488,615	(1,590,843)	0	0	0.0%
6500000-361400	GAIN OR LOSS ON INVESTMENT	(841,265)	(181,169)	(7,630,920)	0	0	0	0.0%
6500000-368005	PENSION FD CONTRIB -EMPLOYEE	(101,290)	(111,013)	(119,429)	(127,016)	0	0	0.0%
6500000-368010	PENSION CONTRIBUTION - CITY	(1,262,046)	(1,238,558)	(1,290,632)	(1,193,097)	(60,750)	(60,750)	0.0%
6500000-368020	PENSION CONTRIBUTION STATE	(379,377)	(765,000)	(989,671)	(729,622)	(20,250)	(20,250)	0.0%
Department Total		1,769,921	(4,949,164)	(8,511,495)	(4,525,162)	(81,000)	(81,000)	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5180 FIRE PENSIONS								
6505180-523100	PROFESSIONAL SERVICES	0	3,928	0	125	0	0	0.0%
6505180-523105	LEGAL	16,311	13,948	15,000	12,500	28,000	28,000	0.0%
6505180-523110	MEDICAL	5,000	0	0	0	0	0	0.0%
6505180-523125	ACTUARIAL SERVICES	20,629	25,751	34,841	27,491	24,000	24,000	0.0%
6505180-523130	INVESTMENT ADVISORY SVC	205,006	189,249	156,795	82,726	0	0	0.0%
6505180-523400	OTHER CONTRACTUAL SERVICES	11,247	4,258	19,504	26,545	0	0	0.0%
6505180-523600	PENSION BENEFITS	607,284	1,241,300	305,712	269,869	0	0	0.0%
6505180-524500	INSURANCE	0	0	5,510	3,134	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	90	84	75	100	10,000	10,000	0.0%
6505180-525400	MEMBERSHIPS AND PUBLICATIONS	1,050	750	750	750	0	0	0.0%
6505180-525500	TRAINING	1,336	0	0	0	0	0	0.0%
Department Total		867,954	1,479,268	538,187	423,240	81,000	81,000	0.0%
Grand Total		2,637,874	(3,469,896)	(7,973,309)	(4,101,922)	0	0	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
0000 POLICE PENSION UNDEFINED								
6510000-361100	INTEREST	(188,190)	(189,362)	(278,552)	(485,585)	0	0	0.0%
6510000-361200	DIVIDENDS	(213,906)	(260,265)	(314,136)	(298,270)	0	0	0.0%
6510000-361300	NET INC/DEC IN FMK VALUE	3,499,399	(1,174,028)	(3,041,706)	(335,617)	0	0	0.0%
6510000-361400	GAIN OR LOSS ON INVESTMENT	(756,923)	(455,419)	(765,176)	(832,904)	0	0	0.0%
6510000-368005	PENSION FD CONTRIB -EMPLOYEE	(14,941)	(15,896)	(87,715)	(99,118)	0	0	0.0%
6510000-368010	PENSION CONTRIBUTION - CITY	(663,492)	(798,363)	(919,872)	(1,179,170)	(64,680)	(64,680)	0.0%
6510000-368020	PENSION CONTRIBUTION STATE	(241,995)	(272,230)	(324,660)	(388,780)	(8,820)	(8,820)	0.0%
Department Total		1,419,951	(3,165,563)	(5,731,816)	(3,619,444)	(73,500)	(73,500)	0.0%



City of Marco Island FY 2026 Adopted Budget

Accounts	Description	2022 Actuals	2023 Actuals	2024 Actuals	YTD Actuals	2025 Revised Budget	2026 Adopted Budget Lvl 4	% Chng
5180 POLICE PENSIONS								
6515180-523100	PROFESSIONAL SERVICES	2,352	6,679	0	125	0	0	0.0%
6515180-523105	LEGAL	13,202	11,198	12,198	9,000	20,000	20,000	0.0%
6515180-523125	ACTUARIAL SERVICES	22,680	22,492	33,203	26,981	25,000	25,000	0.0%
6515180-523130	INVESTMENT ADVISORY SVC	152,678	142,570	137,084	153,631	0	0	0.0%
6515180-523400	OTHER CONTRACTUAL SERVICES	12,362	4,758	19,292	14,203	0	0	0.0%
6515180-523600	PENSION BENEFITS	855,602	923,134	1,028,589	1,033,409	0	0	0.0%
6515180-524500	INSURANCE	0	0	2,431	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	90	75	70	10,000	10,000	0.0%
6515180-525400	MEMBERSHIPS AND PUBLICATIONS	0	750	750	0	0	0	0.0%
Department Total		1,058,966	1,111,670	1,233,621	1,239,897	73,500	73,500	0.0%
Grand Total		2,478,917	(2,053,893)	(4,498,195)	(2,379,547)	0	0	0.0%

RESOLUTION 25-45

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 2026 COMMENCING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026 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 2025 Tax Assessment Roll for the City of Marco Island has been prepared, equalized, and certified, showing:

Total Taxable Value of Real and Personal Property: \$18,517,734,262

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, 2025 and ending September 30, 2026. There shall be and hereby is appropriated for the General Fund operations of the City revenue derived from said tax for operating and maintenance expenses of the General Fund, and also in addition, all revenues derived by said City during said fiscal year from all other sources other than the tax levy for current bond service and that part of collection of delinquent taxes levied for bond service.

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

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

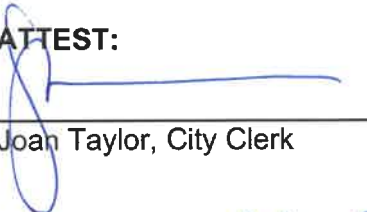
Total General Fund Operations	1.2670 mills	\$22,640,800
Voted Debt Service	0.0000 mills	\$0.00

Section 4. The current year's aggregate rolled-back rate is 1.3498 mils. The change in the aggregate millage rate from the aggregate rolled-back rate is an increase of 8.43 percent.

Section 5. That a public hearing was held on the tentative tax levy and the tentative budget on September 8, 2025.

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 2025.

ATTEST:



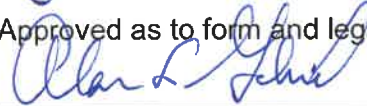
Joan Taylor, City Clerk

CITY OF MARCO ISLAND, FLORIDA

By: 

Erik Brechnitz, Chairman
Stephen Gray, Vice Chairman

Approved as to form and legal sufficiency:



Alan L. Gabriel, City Attorney

RESOLUTION 25-46

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 2025, TO THE 30TH DAY OF SEPTEMBER 2026; 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 2025-2026 budget on July 21, 2025; and

WHEREAS, the 2025 Tax Assessment Roll for the City of Marco Island has been prepared, equalized, and certified, showing:

Total Taxable Value of Real & Personal Property: \$18,517,734,262; 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, 2025, and ending September 30, 2026, 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, 2026, 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, 2025, the unpaid purchase orders, outstanding contracts, and other commitments for Fiscal Year 2025-26. 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.

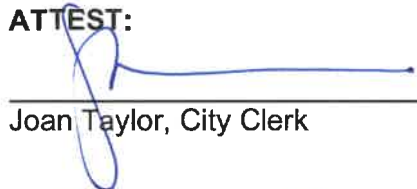
Section 7. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

Section 8. That a public hearing was held on the tentative tax levy and the tentative budget on September 8, 2025.

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 2025.

ATTEST:


Joan Taylor, City Clerk

CITY OF MARCO ISLAND, FLORIDA

By:


Erik Brechnitz, Chairman

Stephen Gray, Vice Chairman

Approved as to form and legal sufficiency:

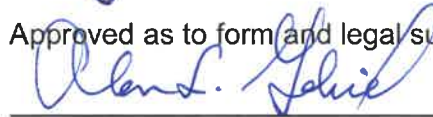

Alan L. Gabriel, City Attorney

Exhibit A

BUDGET SUMMARY CITY OF MARCO ISLAND - FISCAL YEAR 2025-2026 THE PROPOSED OPERATING BUDGET EXPENDITURES FOR THE CITY OF MARCO ISLAND ARE 14.5 % LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES								
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL FUNDS	HIDEAWAY BEACH TAX DISTRICT	TOTAL BUDGET
ESTIMATED REVENUES:								
Taxes:	Millage Per \$1,000							
Ad Valorem Taxes	1.2670	22,640,800	-	-	-	-	-	22,640,800
Ad Valorem Taxes (Voted Debt)	0.0000	-	-	-	-	-	-	-
Ad Valorem Taxes (Hideaway)	1.6000	-	-	-	-	-	1,503,280	1,503,280
Charges for Services	3,221,236	3,966,300	-	-	35,852,000	-	-	43,039,536
Intergovernmental Revenue	6,201,808	-	-	-	-	-	-	6,201,808
Other Revenues	2,040,000	10,000	-	-	-	250,000	-	2,300,000
TOTAL SOURCES	34,103,844	3,976,300	0	0	35,852,000	250,000	1,503,280	75,685,424
Interfund Transfers In	-	-	1,687,920	2,114,231	-	1,725,300	-	5,527,451
Fund Balances/Reserves	10,853,456	3,483,612	402,697	26,443,129	4,995,286	1,546,380	4,706,695	52,431,255
TOTAL REVENUES, TRANSFERS AND BALANCES	44,957,300	7,459,912	2,090,617	28,557,360	40,847,286	3,521,680	6,209,975	133,644,130
EXPENDITURES/EXPENSES:								
General Government	4,194,581	-	-	-	-	-	-	4,194,581
Growth Management	905,695	-	-	-	-	-	-	905,695
Public Safety	17,244,487	3,337,582	-	-	-	-	-	20,582,069
Parks & Recreation	1,319,627	-	-	-	-	-	1,503,280	2,822,907
Public Works	3,733,215	-	-	-	-	-	-	3,733,215
Fleet & Facilities Management	2,052,726	-	-	-	-	-	-	2,052,726
Debt Service	-	-	1,687,920	-	14,587,298	-	-	16,275,218
Capital Projects	-	16,400	-	2,114,231	5,513,430	-	-	7,644,061
Water & Sewer	-	-	-	-	18,651,140	-	-	18,651,140
Internal Services	500,300	622,318	-	-	2,095,418	1,975,300	-	5,193,336
TOTAL EXPENDITURES/EXPENSES	29,950,631	3,976,300	1,687,920	2,114,231	40,847,286	1,975,300	1,503,280	82,054,948
Interfund Transfers Out	3,723,213	-	-	-	-	-	-	3,723,213
Fund Balances/Reserves	11,283,456	3,483,612	402,697	26,443,129	-	1,546,380	4,706,695	47,865,969
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	44,957,300	7,459,912	2,090,617	28,557,360	40,847,286	3,521,680	6,209,975	133,644,130
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.								

RESOLUTION 25-47

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARCO ISLAND, TO LEVY A TAX ON ALL PROPERTIES WITHIN THE HIDEAWAY BEACH SPECIAL TAXING DISTRICT FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026 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 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: \$957,855,902

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 2026 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	\$1,478,930
Hideaway Beach Voted Debt Service	0.000 mils	\$0.00

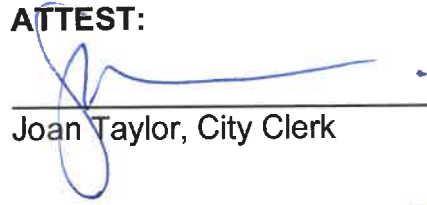
Section 4. The Hideaway Beach Special Taxing District is a dependent special taxing district of the City and the adopted tax levy and millage rates are in addition to the City of Marco Island's tax levy and millage rate for properties located within the special taxing district's boundaries.

Section 5. That public hearings were held on the tentative tax levy and tentative budget on September 8, 2025.

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 2025.

ATTEST:



Joan Taylor, City Clerk

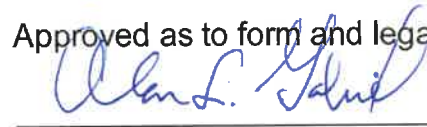
CITY OF MARCO ISLAND, FLORIDA

By: 

~~Erik Brechnitz, Chairman~~

Stephen Gray, Vice Chairman

Approved as to form and legal sufficiency:



Alan L. Gabriel, City Attorney

RESOLUTION 25-48

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARCO ISLAND, MAKING FINAL APPROPRIATIONS OF SUMS OF MONEY FOR ALL NECESSARY EXPENDITURES OF THE HIDEAWAY BEACH SPECIAL TAXING DISTRICT FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; APPROPRIATING FUNDS FOR THE GENERAL OPERATION OF THE HIDEAWAY BEACH SPECIAL TAXING DISTRICT, AND PROVIDING FOR BUDGET CONTROL POLICIES.

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

WHEREAS, The Hideaway Beach Special Taxing District Board met on May 20, 2025, at which time they considered their cash reserves on hand and decided to reduce their millage to 1.600 and use some of their reserves in funding their FY 2026 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: \$957,855,902; 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, 2025 and ending September 30, 2026 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, 2026 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	\$1,478,930
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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, 2025 the unpaid purchase orders, outstanding contracts, and other commitments for Fiscal Year 2025-26. 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

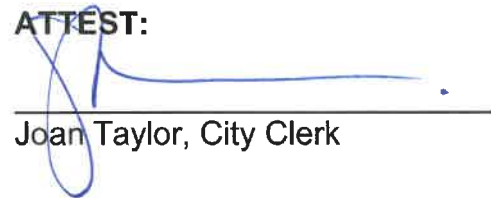
Section 6. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

Section 7. That a public hearing was held on the tentative tax levy and the tentative budget on September 8, 2025.

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 2025.

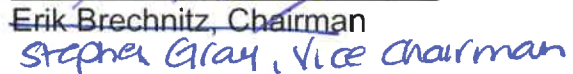
ATTEST:


Joan Taylor, City Clerk

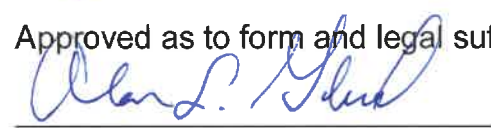
CITY OF MARCO ISLAND, FLORIDA

By:


Erik Brechnitz, Chairman


Stephen Gray, Vice Chairman

Approved as to form and legal sufficiency:


Alan L. Gabriel, City Attorney