

**Collier County Government
Fiscal Year 2023 Fund Budget Summary**

County Water/Sewer District Operations (408)

Fund Type: **Enterprise**

Description: **This fund accounts for the day-to-day expenditures of the operating functions of the County's water collection, distribution, and sewer systems. Principal revenues are water and sewer user fees**

Appropriation Unit	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Personal Services	36,611,495	40,787,900	40,529,100	47,880,400	578,800	48,459,200	18.81%
Operating Expense	49,180,855	61,815,700	61,318,200	67,870,500	(157,000)	67,713,500	9.54%
Indirect Cost Reimburs	3,249,900	3,233,300	3,233,300	3,915,500	-	3,915,500	21.10%
Payment In Lieu of Taxes	8,934,700	9,731,800	9,731,800	10,048,100	-	10,048,100	3.25%
Capital Outlay	1,278,492	982,100	1,901,000	1,068,000	-	1,068,000	8.75%
Trans to 001 Gen Fd	254,100	180,600	180,600	183,900	-	183,900	1.83%
Trans to 107 Impact Fee Admin	218,500	218,500	218,500	218,500	-	218,500	0.00%
Trans to 370 Sport Complx Cap	-	1,057,400	1,057,400	-	-	-	(100.00)%
Trans to 409 W/S MP Fd	-	-	-	55,000	-	55,000	N/A
Trans to 410 W/S Debt Serv Fd	7,656,500	8,230,700	8,524,000	8,692,700	-	8,692,700	5.61%
Trans to 412 W User Fee Cap Fd	27,782,800	29,158,700	29,158,700	23,079,600	-	23,079,600	(20.85)%
Trans to 414 S User Fee Cap Fd	29,287,200	26,679,000	26,679,000	33,581,000	-	33,581,000	25.87%
Trans to 470 Solid Waste Fd	60,900	52,600	52,600	58,400	-	58,400	11.03%
Trans to 473 Mand Trash Coll	486,300	443,900	443,900	401,500	-	401,500	(9.55)%
Trans to 505 IT Ops	245,900	-	-	-	-	-	N/A
Trans to 506 IT Capital	-	-	-	1,844,000	-	1,844,000	N/A
Trans to 712 Transp Match	10,300	-	-	-	-	-	N/A
Reserve for Contingencies	-	8,419,100	-	8,913,500	-	8,913,500	5.87%
Reserve for Cash Flow	-	15,800,000	-	16,600,000	-	16,600,000	5.06%
Reserve for Attrition	-	(680,800)	-	(793,800)	-	(793,800)	16.60%
Total Appropriations	165,257,943	206,110,500	183,028,100	223,616,800	421,800	224,038,600	8.70%
Revenue	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Intergovernmental Revenues	(81)	-	-	-	-	-	N/A
FEMA - Fed Emerg Mgt Agency	162	-	230,000	-	-	-	N/A
Charges For Services	3,685,484	3,337,500	3,399,300	2,379,700	-	2,379,700	(28.70)%
Water Revenue	74,410,925	76,400,000	78,500,000	82,100,000	-	82,100,000	7.46%
Sewer Revenue	84,613,042	88,000,000	88,200,000	93,400,000	-	93,400,000	6.14%
Effluent Revenue	4,784,833	4,900,000	5,100,000	5,600,000	-	5,600,000	14.29%
Miscellaneous Revenues	621,401	211,100	324,100	267,900	-	267,900	26.91%
Interest/Misc	143,558	180,000	170,000	130,000	-	130,000	(27.78)%
Reimb From Other Depts	60,800	-	-	-	-	-	N/A
Trans fm 109 Pel Bay MSTBU	23,100	21,000	21,000	17,600	-	17,600	(16.19)%
Net Cost Co Water/Sewer Op	(51,810,880)	-	(46,630,800)	-	-	-	N/A
Trans fm 470 Solid Waste Fd	1,064,700	1,091,900	1,091,900	1,551,600	-	1,551,600	42.10%
Trans fm 473 Mand Collct Fd	1,099,100	1,079,900	1,079,900	1,154,900	-	1,154,900	6.95%
Carry Forward	46,561,800	39,540,500	51,542,700	46,209,000	421,800	46,630,800	17.93%
Less 5% Required By Law	-	(8,651,400)	-	(9,193,900)	-	(9,193,900)	6.27%
Total Funding	165,257,943	206,110,500	183,028,100	223,616,800	421,800	224,038,600	8.70%

Collier County Government
Fiscal Year 2023 Fund Budget Summary

Water/Sewer Motor Pool Capital & Spec Assessment (409)

Fund Type: **Enterprise**

Description: **Starting in FY 16, this fund accounts for cost-effective life cycle replacement of Water/Sewer Motor Pool vehicles and heavy equipment through a centralized capital recovery system.**

Appropriation Unit	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Capital Outlay	1,310,628	2,287,200	4,138,100	2,509,100	55,000	2,564,100	12.11%
Trans to 523 Motor Pool Cap	28,500	28,300	28,300	30,900	-	30,900	9.19%
Reserve for Motor Pool Cap	-	4,698,000	-	4,596,400	-	4,596,400	(2.16)%
Total Appropriations	1,339,128	7,013,500	4,166,400	7,136,400	55,000	7,191,400	2.54%
Revenue	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Miscellaneous Revenues	161,950	-	67,500	-	-	-	N/A
Interest/Misc	26,784	29,000	27,500	32,500	-	32,500	12.07%
Motor Pool Cap Recovery Billing	2,230,200	2,349,000	2,349,000	2,298,200	-	2,298,200	(2.16)%
Trans fm 408 Water / Sewer Fd	-	-	-	-	55,000	55,000	N/A
Trans fm 472 Sol Waste MP	14,600	-	-	-	-	-	N/A
Carry Forward	5,435,200	4,637,000	6,529,700	4,807,300	-	4,807,300	3.67%
Less 5% Required By Law	-	(1,500)	-	(1,600)	-	(1,600)	6.67%
Total Funding	7,868,734	7,013,500	8,973,700	7,136,400	55,000	7,191,400	2.54%

County Water/Sewer District Debt Service (410)

Fund Type: **Enterprise**

Description: **Represents debt service of the Collier County Water and Sewer District. The primary revenues are transfers from the district's operating fund (408) and system development fee/impact fee capital funds (411) and (413).**

Appropriation Unit	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Operating Expense	-	30,000	30,000	30,000	-	30,000	0.00%
Arbitrage Services	13,055	20,000	20,000	20,000	-	20,000	0.00%
Debt Service	1,128,961	10,000	10,000	10,000	-	10,000	0.00%
Debt Service - Principal	15,688,963	16,907,000	16,907,000	13,644,000	-	13,644,000	(19.30)%
Debt Service - Interest Expense	7,137,676	11,865,500	11,865,500	11,873,600	-	11,873,600	0.07%
Reserve for Debt Service	-	28,582,300	-	28,799,700	-	28,799,700	0.76%
Reserve for Capital	-	300,000	-	300,000	-	300,000	0.00%
Total Appropriations	23,968,655	57,714,800	28,832,500	54,677,300	-	54,677,300	(5.26)%
Revenue	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Special Assessments	5,713	-	-	-	-	-	N/A
Interest/Misc	123,100	100,000	125,000	125,000	-	125,000	25.00%
Bond Proceeds	8,907,289	-	-	-	-	-	N/A
Trans fm 408 Water / Sewer Fd	7,656,500	8,230,700	8,524,000	8,692,700	-	8,692,700	5.61%
Trans fm 411 W Impact Fee Cap Fd	8,522,500	13,246,700	13,246,700	8,184,700	-	8,184,700	(38.21)%
Trans fm 413 S Impact Fee Cap Fd	5,882,800	7,565,800	7,272,500	8,742,000	-	8,742,000	15.55%
Carry Forward	21,554,800	28,576,600	28,603,500	28,939,200	-	28,939,200	1.27%
Less 5% Required By Law	-	(5,000)	-	(6,300)	-	(6,300)	26.00%
Total Funding	52,652,702	57,714,800	57,771,700	54,677,300	-	54,677,300	(5.26)%

Collier County Government
Fiscal Year 2023 Fund Budget Summary

County Water Impact Fees (411)

Fund Type: **Enterprise**

Description: **This fund accounts for growth-related water capital projects. The principal revenue source is water system development/impact fee charges.**

Appropriation Unit	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Operating Expense	704,516	-	1,728,400	-	-	-	N/A
Trans to 410 W/S Debt Serv Fd	8,522,500	13,246,700	13,246,700	8,184,700	-	8,184,700	(38.21)%
Reserve for Capital	-	2,150,000	-	3,365,300	-	3,365,300	56.53%
Total Appropriations	9,227,016	15,396,700	14,975,100	11,550,000	-	11,550,000	(24.98)%
Revenue	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Interest/Misc	40,919	50,000	50,000	50,000	-	50,000	0.00%
Impact Fees	8,141,294	7,750,000	8,000,000	8,000,000	-	8,000,000	3.23%
Carry Forward	11,792,100	7,986,700	10,827,600	3,902,500	-	3,902,500	(51.14)%
Less 5% Required By Law	-	(390,000)	-	(402,500)	-	(402,500)	3.21%
Total Funding	19,974,313	15,396,700	18,877,600	11,550,000	-	11,550,000	(24.98)%

County Water User Fees Capital (412)

Fund Type: **Enterprise**

Description: **These funds account for major water capital projects that are not supported by system development charges. These may include rehabilitation projects or large system expansions. The principal funding sources are user fees, carryforward and loan proceeds.**

Appropriation Unit	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Operating Expense	22,821,071	17,300,000	34,439,100	6,788,000	-	6,788,000	(60.76)%
Capital Outlay	518,772	12,800,000	44,337,100	15,970,000	-	15,970,000	24.77%
Reserve for Contingencies	-	2,620,000	-	2,275,800	-	2,275,800	(13.14)%
Reserve for Capital	-	-	-	48,000	-	48,000	N/A
Total Appropriations	23,339,843	32,720,000	78,776,200	25,081,800	-	25,081,800	(23.34)%
Revenue	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Miscellaneous Revenues	206,358	-	2,000	-	-	-	N/A
Interest/Misc	210,963	123,200	240,000	240,000	-	240,000	94.81%
Trans fm 123 Grant Prog Support	3,000,000	-	-	-	-	-	N/A
Trans fm 408 Water / Sewer Fd	27,782,800	29,158,700	29,158,700	23,079,600	-	23,079,600	(20.85)%
Adv/Repay fm 474 Solid Wst Cap	65,000	2,000	-	-	-	-	(100.00)%
Carry Forward	43,254,900	3,442,300	51,149,700	1,774,200	-	1,774,200	(48.46)%
Less 5% Required By Law	-	(6,200)	-	(12,000)	-	(12,000)	93.55%
Total Funding	74,520,021	32,720,000	80,550,400	25,081,800	-	25,081,800	(23.34)%

Collier County Government
Fiscal Year 2023 Fund Budget Summary

County Sewer Impact Fees (413)

Fund Type: **Enterprise**

Description: **This fund accounts for growth-related sewer capital projects. The principal revenue source is sewer system development/impact fee charges.**

Appropriation Unit	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Operating Expense	1,549,001	-	1,711,800	-	-	-	N/A
Trans to 410 W/S Debt Serv Fd	5,882,800	7,565,800	7,272,500	8,742,000	-	8,742,000	15.55%
Reserve for Capital	-	9,155,600	-	9,675,100	-	9,675,100	5.67%
Total Appropriations	7,431,801	16,721,400	8,984,300	18,417,100	-	18,417,100	10.14%
Revenue	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Interest/Misc	40,995	50,000	50,000	50,000	-	50,000	0.00%
Impact Fees	8,132,189	7,900,000	8,000,000	8,000,000	-	8,000,000	1.27%
Carry Forward	10,962,500	9,168,900	11,703,900	10,769,600	-	10,769,600	17.46%
Less 5% Required By Law	-	(397,500)	-	(402,500)	-	(402,500)	1.26%
Total Funding	19,135,684	16,721,400	19,753,900	18,417,100	-	18,417,100	10.14%

County Sewer User Fees Capital (414)

Fund Type: **Enterprise**

Description: **This fund accounts for major sewer capital projects that are not supported by system development charges. These may include rehabilitation projects or large system expansions. The principal funding sources are user fees, carryforward and loan proceeds.**

Appropriation Unit	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Operating Expense	28,927,064	22,727,000	55,146,200	4,689,600	-	4,689,600	(79.37)%
Capital Outlay	7,050,823	4,300,000	73,670,600	27,552,400	-	27,552,400	540.75%
Trans to 417 PU Grant Fd	-	-	1,117,200	-	-	-	N/A
Reserve for Contingencies	-	2,169,300	-	2,065,000	-	2,065,000	(4.81)%
Total Appropriations	35,977,887	29,196,300	129,934,000	34,307,000	-	34,307,000	17.50%
Revenue	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Miscellaneous Revenues	21,245	2,326,500	2,290,500	86,900	-	86,900	(96.26)%
Interest/Misc	424,166	255,600	400,000	400,000	-	400,000	56.49%
Reimb From Other Depts	12,125	-	-	-	-	-	N/A
Trans fm 123 Grant Proq Support	7,000,000	-	-	-	-	-	N/A
Trans fm 408 Water / Sewer Fd	29,287,200	26,679,000	26,679,000	33,581,000	-	33,581,000	25.87%
Adv/Repay fm 474 Solid Wst Cap	7,160,000	110,000	-	-	-	-	(100.00)%
Carry Forward	92,849,300	(162,000)	100,823,600	259,100	-	259,100	(259.94)%
Less 5% Required By Law	-	(12,800)	-	(20,000)	-	(20,000)	56.25%
Total Funding	136,754,036	29,196,300	130,193,100	34,307,000	-	34,307,000	17.50%

Collier County Government
Fiscal Year 2023 Fund Budget Summary

County Water Sewer Bond Proceeds (415)

Fund Type: **Enterprise**

Description: **To segregate and accurately account for bond proceeds and related interest earnings. In April 2019, the County Water-Sewer District issued Revenue Bonds, Series 2019, to finance the acquisition, construction and equipping of various utility capital improvements within the northeast area of Collier County in the amount of \$76.2 million.**

Appropriation Unit	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Operating Expense	815,578	-	3,979,900	-	-	-	N/A
Capital Outlay	29,057,841	-	21,616,400	-	-	-	N/A
Reserve for Capital	-	3,730,300	-	-	-	-	(100.00)%
Total Appropriations	29,873,419	3,730,300	25,596,300	-	-	-	(100.00)%

Revenue	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Interest/Misc	217,778	300,000	215,400	160,000	-	160,000	(46.67)%
Carry Forward	54,884,500	3,445,300	25,228,900	(152,000)	-	(152,000)	(104.41)%
Less 5% Required By Law	-	(15,000)	-	(8,000)	-	(8,000)	(46.67)%
Total Funding	55,102,278	3,730,300	25,444,300	-	-	-	(100.00)%

County Water Sewer Grants (416)

Fund Type: **Enterprise**

Description: **To provide water and sewer capital improvements through grant awards.**

Appropriation Unit	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Operating Expense	-	-	3,426,200	-	-	-	N/A
Total Appropriations	-	-	3,426,200	-	-	-	0.00%

Revenue	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Intergovernmental Revenues	375,000	-	3,426,200	-	-	-	N/A
Total Funding	375,000	-	3,426,200	-	-	-	0.00%

County Water Sewer Grant Match (417)

Fund Type: **Enterprise**

Description: **To account for the County's matching contributions to the County Water Sewer Grants for various capital improvements.**

Appropriation Unit	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Operating Expense	-	-	1,117,200	-	-	-	N/A
Total Appropriations	-	-	1,117,200	-	-	-	0.00%

Revenue	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Trans fm 414 Sewer Cap	-	-	1,117,200	-	-	-	N/A
Total Funding	-	-	1,117,200	-	-	-	0.00%

Collier County Government
Fiscal Year 2023 Fund Budget Summary

Public Utilities Department Special Assessment Districts (418)

Fund Type: **Enterprise**

Description: **This fund was established for the purpose of financing projects to be accomplished by the assessment method. Projects constructed by this method have been funded through loans with payback from assessments.**

Appropriation Unit	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Operating Expense	6,703	600	1,600	35,300	-	35,300	5,783.33%
Trans to Property Appraiser	-	1,200	1,200	1,200	-	1,200	0.00%
Trans to Tax Collector	1,211	1,600	1,600	1,600	-	1,600	0.00%
Advance/Repay to 111 Unincrp Gen Fd	60,100	65,900	60,500	-	-	-	(100.00)%
Reserve for Capital	-	-	-	17,100	-	17,100	N/A
Total Appropriations	68,014	69,300	64,900	55,200	-	55,200	(20.35)%
Revenue	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Special Assessments	70,322	62,500	49,500	56,800	-	56,800	(9.12)%
Interest/Misc	86	200	100	100	-	100	(50.00)%
Trans frm Property Appraiser	124	-	-	-	-	-	N/A
Trans frm Tax Collector	424	-	-	-	-	-	N/A
Carry Forward	8,900	9,800	16,500	1,200	-	1,200	(87.76)%
Less 5% Required By Law	-	(3,200)	-	(2,900)	-	(2,900)	(9.38)%
Total Funding	79,856	69,300	66,100	55,200	-	55,200	(20.35)%

County Water Sewer Bonds, Series 2021 (419)

Fund Type: **Enterprise**

Description: **To finance the Golden Gate City potable water transmission mains expansion, the utility infrastructure expansion in the northeast service area and provide funding for Government Operations Park facility.**

Appropriation Unit	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Operating Expense	73,818	-	-	-	-	-	N/A
Capital Outlay	-	-	151,016,200	-	-	-	N/A
Reserve for Capital	-	-	-	811,400	-	811,400	N/A
Total Appropriations	73,818	-	151,016,200	811,400	-	811,400	0.00%
Revenue	2021 Actual	FY 2022 Adopted	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Tentative	FY 2023 Change
Interest/Misc	26,419	-	500,000	300,000	-	300,000	N/A
Bond Proceeds	151,090,000	-	-	-	-	-	N/A
Carry Forward	-	-	151,042,600	526,400	-	526,400	N/A
Less 5% Required By Law	-	-	-	(15,000)	-	(15,000)	N/A
Total Funding	151,116,419	-	151,542,600	811,400	-	811,400	0.00%