

**Collier County Government
Fiscal Year 2024 Fund Budget Summary**

County Water/Sewer District Operations (4008) / (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. Prior to the accounting system upgrade in FY 2023, this was Fund number 408.**

Appropriation Unit	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Personal Services	39,883,900	48,459,200	47,173,900	52,685,700	-	52,685,700	8.72%
Operating Expense	56,334,066	67,713,500	68,077,100	86,089,800	-	86,089,800	27.14%
Indirect Cost Reimburs	3,233,300	3,915,500	3,915,500	4,024,300	-	4,024,300	2.78%
Payment In Lieu of Taxes	9,731,800	10,048,100	10,048,100	10,613,800	-	10,613,800	5.63%
Capital Outlay	860,681	1,068,000	1,973,600	1,739,000	-	1,739,000	62.83%
Trans to 001 Gen Fd	180,600	183,900	183,900	-	-	-	(100.00)%
Trans to 107 Impact Fee Admin	218,500	218,500	218,500	-	-	-	(100.00)%
Trans to 370 Sport Complx Cap	1,057,400	-	-	-	-	-	N/A
Trans to 409 W/S MP Fd	273,100	55,000	55,000	-	-	-	(100.00)%
Trans to 410 W/S Debt Serv Fd	8,523,952	8,692,700	7,447,700	7,044,400	-	7,044,400	(18.96)%
Trans to 412 W User Fee Cap Fd	29,158,700	23,079,600	23,079,600	16,575,000	-	16,575,000	(28.18)%
Trans to 414 S User Fee Cap Fd	26,679,000	33,581,000	33,581,000	34,665,000	-	34,665,000	3.23%
Trans to 470 Solid Waste Fd	52,600	58,400	58,400	-	-	-	(100.00)%
Trans to 473 Mand Trash Coll	443,900	401,500	401,500	-	-	-	(100.00)%
Trans to 506 IT Capital	-	1,844,000	1,844,000	1,649,800	-	1,649,800	(10.53)%
Reserve for Contingencies	-	8,913,500	-	10,118,600	-	10,118,600	13.52%
Reserve for Cash Flow	-	16,600,000	-	19,100,000	-	19,100,000	15.06%
Reserve for Attrition	-	(793,800)	-	(886,300)	-	(886,300)	11.65%
Total Appropriations	176,631,499	224,038,600	198,057,800	243,419,100	-	243,419,100	8.65%
Revenue	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
FEMA - Fed Emerq Mgt Agency	264,480	-	-	-	-	-	N/A
Charges For Services	2,905,836	2,379,700	1,874,900	2,024,900	-	2,024,900	(14.91)%
Water Revenue	79,198,097	82,100,000	85,300,000	91,700,000	-	91,700,000	11.69%
Sewer Revenue	88,703,375	93,400,000	95,600,000	102,700,000	-	102,700,000	9.96%
Effluent Revenue	5,116,894	5,600,000	5,600,000	6,000,000	-	6,000,000	7.14%
Miscellaneous Revenues	471,083	267,900	881,000	233,900	-	233,900	(12.69)%
Interest/Misc	281,803	130,000	430,000	261,500	-	261,500	101.15%
Reimb From Other Depts	-	-	-	3,596,600	-	3,596,600	N/A
Group Health Billings	24	-	-	-	-	-	N/A
Trans fm 109 Pel Bay MSTBU	21,000	17,600	17,600	-	-	-	(100.00)%
Net Cost Co Water/Sewer Op	(54,045,593)	-	(47,228,100)	-	-	-	N/A
Trans fm 470 Solid Waste Fd	1,091,900	1,551,600	1,551,600	-	-	-	(100.00)%
Trans fm 473 Mand Collct Fd	1,079,900	1,154,900	1,154,900	-	-	-	(100.00)%
Carry Forward	51,542,700	46,630,800	52,875,900	47,228,100	-	47,228,100	1.28%
Less 5% Required By Law	-	(9,193,900)	-	(10,325,900)	-	(10,325,900)	12.31%
Total Funding	176,631,499	224,038,600	198,057,800	243,419,100	-	243,419,100	8.65%

Collier County Government
Fiscal Year 2024 Fund Budget Summary

Water/Sewer Motor Pool Capital & Spec Assessment (4009) / (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. Prior to the accounting system upgrade in FY 2023, this was Fund number 409.**

Appropriation Unit	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Capital Outlay	1,151,268	2,564,100	5,824,000	2,251,100	-	2,251,100	(12.21)%
Trans to 523 Motor Pool Cap	28,300	30,900	30,900	32,500	-	32,500	5.18%
Reserve for Motor Pool Cap	-	4,596,400	-	5,072,800	-	5,072,800	10.36%
Total Appropriations	1,179,568	7,191,400	5,854,900	7,356,400	-	7,356,400	2.29%
Revenue	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Miscellaneous Revenues	79,250	-	74,600	-	-	-	N/A
Interest/Misc	49,431	32,500	75,000	75,000	-	75,000	130.77%
Motor Pool Cap Recovery Billing	2,349,000	2,298,200	2,298,200	2,536,400	-	2,536,400	10.36%
Trans fm 408 Water / Sewer Fd	273,100	55,000	55,000	-	-	-	(100.00)%
Carry Forward	6,529,700	4,807,300	8,100,900	4,748,800	-	4,748,800	(1.22)%
Less 5% Required By Law	-	(1,600)	-	(3,800)	-	(3,800)	137.50%
Total Funding	9,280,481	7,191,400	10,603,700	7,356,400	-	7,356,400	2.29%

**Collier County Government
Fiscal Year 2024 Fund Budget Summary**

County Water/Sewer District Debt Service (4010) / (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 (4008/408) and system development fee/impact fee capital funds (4011/411) and (4013/413). Prior to the accounting system upgrade in FY 2023, this was Fund number 410.**

Appropriation Unit	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Operating Expense	-	30,000	30,000	30,000	-	30,000	0.00%
Arbitrage Services	16,525	20,000	20,000	20,000	-	20,000	0.00%
Payment to Escrow Agent	-	-	49,880,900	-	-	-	N/A
Debt Service	-	10,000	126,300	10,000	-	10,000	0.00%
Debt Service - Principal	16,907,000	13,644,000	13,644,000	13,973,000	-	13,973,000	2.41%
Debt Service - Interest Expense	11,865,180	11,873,600	11,615,200	11,206,800	-	11,206,800	(5.62)%
Reserve for Debt Service	-	28,799,700	-	28,493,200	-	28,493,200	(1.06)%
Reserve for Capital	-	300,000	-	300,000	-	300,000	0.00%
Total Appropriations	28,788,705	54,677,300	75,316,400	54,033,000	-	54,033,000	(1.18)%
Revenue	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Interest/Misc	214,611	125,000	125,000	125,000	-	125,000	0.00%
Bond Proceeds	-	-	49,945,000	-	-	-	N/A
Trans fm 408 Water / Sewer Fd	8,523,952	8,692,700	7,447,700	7,044,400	-	7,044,400	(18.96)%
Trans fm 411 W Impact Fee Cap Fd	13,246,700	8,184,700	8,483,800	9,515,400	-	9,515,400	16.26%
Trans fm 413 S Impact Fee Cap Fd	7,272,548	8,742,000	9,429,500	8,167,300	-	8,167,300	(6.57)%
Carry Forward	28,603,500	28,939,200	29,072,600	29,187,200	-	29,187,200	0.86%
Less 5% Required By Law	-	(6,300)	-	(6,300)	-	(6,300)	0.00%
Total Funding	57,861,311	54,677,300	104,503,600	54,033,000	-	54,033,000	(1.18)%

County Water Impact Fees (4011) / (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. Prior to the accounting system upgrade in FY 2023, this was Fund number 411.**

Appropriation Unit	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Operating Expense	111,216	-	165,100	-	-	-	N/A
Trans to 410 W/S Debt Serv Fd	13,246,700	8,184,700	8,483,800	9,515,400	-	9,515,400	16.26%
Reserve for Capital	-	3,365,300	-	4,890,200	-	4,890,200	45.31%
Total Appropriations	13,357,916	11,550,000	8,648,900	14,405,600	-	14,405,600	24.72%
Revenue	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Interest/Misc	56,591	50,000	50,000	50,000	-	50,000	0.00%
Impact Fees	9,911,081	8,000,000	8,000,000	8,000,000	-	8,000,000	0.00%
Carry Forward	10,827,600	3,902,500	7,357,000	6,758,100	-	6,758,100	73.17%
Less 5% Required By Law	-	(402,500)	-	(402,500)	-	(402,500)	0.00%
Total Funding	20,795,272	11,550,000	15,407,000	14,405,600	-	14,405,600	24.72%

**Collier County Government
Fiscal Year 2024 Fund Budget Summary**

County Water User Fees Capital (4012) / (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. Prior to the accounting system upgrade in FY 2023, this was Fund number 412.**

Appropriation Unit	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Operating Expense	15,160,568	6,788,000	26,003,000	7,910,000	-	7,910,000	16.53%
Capital Outlay	(23,394)	15,970,000	50,535,900	16,665,000	-	16,665,000	4.35%
Trans to 727 FEMA	-	-	3,219,200	-	-	-	N/A
Reserve for Contingencies	-	2,275,800	-	1,500,000	-	1,500,000	(34.09)%
Reserve for Capital	-	48,000	-	500,300	-	500,300	942.29%
Total Appropriations	15,137,174	25,081,800	79,758,100	26,575,300	-	26,575,300	5.95%
Revenue	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Miscellaneous Revenues	3,095	-	36,900	-	-	-	N/A
Interest/Misc	413,338	240,000	798,500	240,000	-	240,000	0.00%
Trans fm 408 Water / Sewer Fd	29,158,700	23,079,600	23,079,600	16,575,000	-	16,575,000	(28.18)%
Carry Forward	51,149,700	1,774,200	65,615,400	9,772,300	-	9,772,300	450.80%
Less 5% Required By Law	-	(12,000)	-	(12,000)	-	(12,000)	0.00%
Total Funding	80,724,833	25,081,800	89,530,400	26,575,300	-	26,575,300	5.95%

County Sewer Impact Fees (4013) / (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. Prior to the accounting system upgrade in FY 2023, this was Fund number 413.**

Appropriation Unit	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Operating Expense	606,237	-	262,600	-	-	-	N/A
Trans to 410 W/S Debt Serv Fd	7,272,548	8,742,000	9,429,500	8,167,300	-	8,167,300	(6.57)%
Reserve for Capital	-	9,675,100	-	11,574,900	-	11,574,900	19.64%
Total Appropriations	7,878,785	18,417,100	9,692,100	19,742,200	-	19,742,200	7.19%
Revenue	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Interest/Misc	78,290	50,000	50,000	50,000	-	50,000	0.00%
Impact Fees	9,903,340	8,000,000	8,000,000	8,000,000	-	8,000,000	0.00%
Carry Forward	11,703,900	10,769,600	13,736,800	12,094,700	-	12,094,700	12.30%
Less 5% Required By Law	-	(402,500)	-	(402,500)	-	(402,500)	0.00%
Total Funding	21,685,530	18,417,100	21,786,800	19,742,200	-	19,742,200	7.19%

Collier County Government
Fiscal Year 2024 Fund Budget Summary

County Sewer User Fees Capital (4014) / (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. Prior to the accounting system upgrade in FY 2023, this was Fund number 414.**

Appropriation Unit	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Operating Expense	24,895,017	4,689,600	40,133,300	9,584,800	-	9,584,800	104.38%
Capital Outlay	7,596,584	27,552,400	81,196,100	27,479,200	-	27,479,200	(0.27)%
Trans to 417 PU Grant Fd	-	-	1,117,200	-	-	-	N/A
Trans to 727 FEMA	-	-	9,280,800	-	-	-	N/A
Reserve for Contingencies	-	2,065,000	-	1,500,000	-	1,500,000	(27.36)%
Reserve for Capital	-	-	-	565,000	-	565,000	N/A
Total Appropriations	32,491,601	34,307,000	131,727,400	39,129,000	-	39,129,000	14.06%
Revenue	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Miscellaneous Revenues	56,494	86,900	2,541,500	-	-	-	(100.00)%
Interest/Misc	675,975	400,000	1,216,100	400,000	-	400,000	0.00%
Reimb From Other Depts	26,712	-	-	-	-	-	N/A
Trans fm 408 Water / Sewer Fd	26,679,000	33,581,000	33,581,000	34,665,000	-	34,665,000	3.23%
Carry Forward	100,823,600	259,100	98,472,800	4,084,000	-	4,084,000	1,476.23%
Less 5% Required By Law	-	(20,000)	-	(20,000)	-	(20,000)	0.00%
Total Funding	128,261,781	34,307,000	135,811,400	39,129,000	-	39,129,000	14.06%

County Water Sewer Bond Proceeds (4015) / (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. Prior to the accounting system upgrade in FY 2023, this was Fund number 415.**

Appropriation Unit	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Operating Expense	52,938	-	209,500	-	-	-	N/A
Capital Outlay	6,903,591	-	18,430,100	-	-	-	N/A
Reserve for Capital	-	-	-	446,900	-	446,900	N/A
Total Appropriations	6,956,528	-	18,639,600	446,900	-	446,900	0.00%
Revenue	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Interest/Misc	184,157	160,000	440,000	200,000	-	200,000	25.00%
Carry Forward	25,228,900	(152,000)	18,456,500	256,900	-	256,900	(269.01)%
Less 5% Required By Law	-	(8,000)	-	(10,000)	-	(10,000)	25.00%
Total Funding	25,413,057	-	18,896,500	446,900	-	446,900	0.00%

Collier County Government
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County Water Sewer Grants (4016) / (416)

Fund Type: **Enterprise**

Description: **To provide water and sewer capital improvements through grant awards. Prior to the accounting system upgrade in FY 2023, this was Fund number 416.**

Appropriation Unit	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Operating Expense	-	-	569,900	-	-	-	N/A
Capital Outlay	-	-	2,856,300	-	-	-	N/A
Total Appropriations	-	-	3,426,200	-	-	-	0.00%
Revenue	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Intergovernmental Revenues	-	-	3,426,200	-	-	-	N/A
Total Funding	-	-	3,426,200	-	-	-	0.00%

County Water Sewer Grant Match (4017) / (417)

Fund Type: **Enterprise**

Description: **To account for the County's matching contributions to the County Water Sewer Grants for various capital improvements. Prior to the accounting system upgrade in FY 2023, this was Fund number 417.**

Appropriation Unit	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Operating Expense	-	-	165,100	-	-	-	N/A
Capital Outlay	-	-	952,100	-	-	-	N/A
Total Appropriations	-	-	1,117,200	-	-	-	0.00%
Revenue	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Trans fm 414 Sewer Cap	-	-	1,117,200	-	-	-	N/A
Total Funding	-	-	1,117,200	-	-	-	0.00%

**Collier County Government
Fiscal Year 2024 Fund Budget Summary**

Public Utilities Department Special Assessment Districts (4018) / (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. Prior to the accounting system upgrade in FY 2023, this was Fund number 418.**

Appropriation Unit	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Operating Expense	64	35,300	36,800	-	-	-	(100.00)%
Trans to Property Appraiser	-	1,200	1,200	-	-	-	(100.00)%
Trans to Tax Collector	1,107	1,600	1,600	-	-	-	(100.00)%
Advance/Repay to 111 Unincrp Gen Fd	51,179	-	-	-	-	-	N/A
Reserve for Capital	-	17,100	-	-	-	-	(100.00)%
Total Appropriations	52,351	55,200	39,600	-	-	-	(100.00)%
							%
Revenue	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Special Assessments	55,374	56,800	19,400	-	-	-	(100.00)%
Interest/Misc	203	100	-	-	-	-	(100.00)%
Trans frm Tax Collector	436	-	-	-	-	-	N/A
Carry Forward	16,500	1,200	20,200	-	-	-	(100.00)%
Less 5% Required By Law	-	(2,900)	-	-	-	-	(100.00)%
Total Funding	72,513	55,200	39,600	-	-	-	(100.00)%
							%

County Water Sewer Bonds, Series 2021 (4019) / (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. Prior to the accounting system upgrade in FY 2023, this was Fund number 419.**

Appropriation Unit	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Operating Expense	5,698,991	-	958,800	-	-	-	N/A
Capital Outlay	2,109,238	-	142,249,100	-	-	-	N/A
Reserve for Capital	-	811,400	-	4,969,700	-	4,969,700	512.48%
Total Appropriations	7,808,228	811,400	143,207,900	4,969,700	-	4,969,700	512.48%
Revenue	2022 Actual	FY 2023 Adopted	FY 2023 Forecast	FY 2024 Current	FY 2024 Expanded	FY 2024 Amended Tentative	FY 2024 Change
Interest/Misc	908,296	300,000	2,800,000	1,300,000	-	1,300,000	333.33%
Carry Forward	151,042,600	526,400	144,142,600	3,734,700	-	3,734,700	609.48%
Less 5% Required By Law	-	(15,000)	-	(65,000)	-	(65,000)	333.33%
Total Funding	151,950,896	811,400	146,942,600	4,969,700	-	4,969,700	512.48%