

County Water/Sewer District Operations (4008)

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	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Personal Services	49,879,269	54,211,000	52,299,800	58,968,700	-	58,968,700	8.78%
Operating Expense	67,564,821	91,609,400	85,522,500	96,981,800	-	96,981,800	5.86%
Indirect Cost Reimburs	4,024,300	4,055,400	4,055,400	4,187,200	-	4,187,200	3.25%
Payment In Lieu of Taxes	10,613,800	11,540,400	11,540,400	13,024,800	-	13,024,800	12.86%
Capital Outlay	1,819,908	1,826,900	2,289,300	1,768,500	211,800	1,980,300	8.40%
Trans to 4009 W/S MP	-	-	-	1,242,600	190,000	1,432,600	N/A
Trans to 4010 W/S Debt	7,044,400	7,270,200	7,270,200	7,627,400	-	7,627,400	4.91%
Trans to 4012 W User Fees Cap	16,575,000	29,270,400	29,270,400	45,628,900	-	45,628,900	55.89%
Trans to 4014 S User Fee Cap	34,665,000	58,189,000	58,189,000	48,516,400	-	48,516,400	(16.62)%
Trans to 5006 Info Tech Cap	1,649,800	1,862,800	1,862,800	1,998,000	-	1,998,000	7.26%
Reserve for Contingencies	-	15,826,800	-	17,514,200	-	17,514,200	10.66%
Reserve for Cash Flow	-	19,300,000	-	22,273,700	-	22,273,700	15.41%
Reserve for Attrition	-	(893,400)	-	(946,500)	-	(946,500)	5.94%
Total Appropriations	193,836,298	294,068,900	252,299,800	318,785,700	401,800	319,187,500	8.54%
Revenue	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Intergovernmental Revenues	156	-	-	-	-	-	N/A
FEMA - Fed Emerg Mgt Agency	938	-	-	-	-	-	N/A
Charges For Services	2,033,425	2,172,700	2,190,800	1,998,300	-	1,998,300	(8.03)%
Water Revenue	97,318,198	101,907,400	104,700,000	109,400,000	-	109,400,000	7.35%
Sewer Revenue	110,164,882	118,800,000	121,400,000	130,500,000	-	130,500,000	9.85%
Effluent Revenue	6,269,825	7,600,000	7,000,000	7,700,000	-	7,700,000	1.32%
Miscellaneous Revenues	469,203	353,800	276,900	257,600	-	257,600	(27.19)%
Interest/Misc	2,210,980	900,000	1,500,000	1,000,000	-	1,000,000	11.11%
Reimb From Other Depts	3,606,246	2,330,100	2,330,100	2,297,400	-	2,297,400	(1.40)%
Net Cost Co Water/Sewer Op	(91,317,856)	-	(78,577,000)	-	-	-	N/A
Carry Forward	63,080,300	71,708,000	91,479,000	78,175,200	401,800	78,577,000	9.58%
Less 5% Required By Law	-	(11,703,100)	-	(12,542,800)	-	(12,542,800)	7.18%
Total Funding	193,836,298	294,068,900	252,299,800	318,785,700	401,800	319,187,500	8.54%

Water/Sewer Motor Pool Capital & Spec Assessment (4009)

Fund Type: **Enterprise**

Description: **Starting in FY 2016, 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	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Capital Outlay	2,809,192	3,716,100	8,262,100	1,745,400	190,000	1,935,400	(47.92)%
Trans to 5023 Motor Pool	32,500	31,700	31,700	36,300	-	36,300	14.51%
Reserve for Motor Pool Cap	-	3,442,000	-	5,844,500	-	5,844,500	69.80%
Total Appropriations	2,841,692	7,189,800	8,293,800	7,626,200	190,000	7,816,200	8.71%
Revenue	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Miscellaneous Revenues	99,339	-	93,500	-	-	-	N/A
Interest/Misc	382,054	75,000	147,200	75,000	-	75,000	0.00%
Motor Pool Cap Recovery Billing	2,536,400	1,721,000	1,721,000	2,315,100	-	2,315,100	34.52%
Trans fm 4008 W/S Ops	-	-	-	1,242,600	190,000	1,432,600	N/A
Carry Forward	10,153,300	5,397,600	10,329,400	3,997,300	-	3,997,300	(25.94)%
Less 5% Required By Law	-	(3,800)	-	(3,800)	-	(3,800)	0.00%
Total Funding	13,171,094	7,189,800	12,291,100	7,626,200	190,000	7,816,200	8.71%

County Water/Sewer District Debt Service (4010)

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) and system development fee/impact fee capital funds (4011) and (4013). Prior to the accounting system upgrade in FY 2023, this was Fund number 410.**

Appropriation Unit	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Operating Expense	-	30,000	30,000	30,000	-	30,000	0.00%
Arbitrage Services	6,250	20,000	20,000	20,000	-	20,000	0.00%
Debt Service	-	10,000	10,000	4,745,800	-	4,745,800	47,358.00%
Debt Service - Principal	13,973,000	13,749,000	13,749,000	12,538,000	-	12,538,000	(8.81)%
Debt Service - Interest Expense	11,206,494	10,862,700	10,862,700	10,518,600	-	10,518,600	(3.17)%
Reserve for Debt Service	-	28,642,800	-	28,681,100	-	28,681,100	0.13%
Reserve for Capital	-	300,000	-	300,000	-	300,000	0.00%
Total Appropriations	25,185,744	53,614,500	24,671,700	56,833,500	-	56,833,500	6.00%
Revenue	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Interest/Misc	780,195	125,000	125,000	125,000	-	125,000	0.00%
Trans fm 4008 W/S Ops	7,044,400	7,270,200	7,270,200	7,627,400	-	7,627,400	4.91%
Trans fm 4011 W ImpFee Cap	9,515,400	9,433,400	9,433,400	9,494,200	-	9,494,200	0.64%
Trans fm 4013 S ImpFee Cap	8,167,300	7,565,400	7,565,400	5,934,800	-	5,934,800	(21.55)%
Trans fm 4019 WSD Bonds, Series 2021	-	-	-	4,000,000	-	4,000,000	N/A
Carry Forward	29,614,500	29,226,800	29,936,100	29,658,400	-	29,658,400	1.48%
Less 5% Required By Law	-	(6,300)	-	(6,300)	-	(6,300)	0.00%
Total Funding	55,121,795	53,614,500	54,330,100	56,833,500	-	56,833,500	6.00%

County Water Impact Fees (4011)

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	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Operating Expense	-	-	164,600	-	-	-	N/A
Trans to 4010 W/S Debt	9,515,400	9,433,400	9,433,400	9,494,200	-	9,494,200	0.64%
Reserve for Capital	-	4,825,600	-	4,495,800	-	4,495,800	(6.83)%
Total Appropriations	9,515,400	14,259,000	9,598,000	13,990,000	-	13,990,000	(1.89)%
Revenue	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Interest/Misc	384,261	50,000	177,700	50,000	-	50,000	0.00%
Impact Fees	8,702,419	8,250,000	8,250,000	8,250,000	-	8,250,000	0.00%
Carry Forward	7,704,000	6,374,000	7,275,300	6,105,000	-	6,105,000	(4.22)%
Less 5% Required By Law	-	(415,000)	-	(415,000)	-	(415,000)	0.00%
Total Funding	16,790,680	14,259,000	15,703,000	13,990,000	-	13,990,000	(1.89)%

County Water User Fees Capital (4012)

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	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Operating Expense	14,979,444	20,475,000	49,445,600	8,550,000	-	8,550,000	(58.24)%
Capital Outlay	2,368,029	10,900,000	46,436,900	41,200,000	-	41,200,000	277.98%
Reserve for Contingencies	-	3,137,500	-	1,567,500	-	1,567,500	(50.04)%
Total Appropriations	17,347,472	34,512,500	95,882,500	51,317,500	-	51,317,500	48.69%
Revenue	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Miscellaneous Revenues	5,711	-	-	-	-	-	N/A
Interest/Misc	2,458,698	1,000,000	1,500,000	1,000,000	-	1,000,000	0.00%
Trans fm 4008 W/S Ops	16,575,000	29,270,400	29,270,400	45,628,900	-	45,628,900	55.89%
Adv/Repay fm Disaster Recovery	429,100	-	-	-	-	-	N/A
Carry Forward	67,643,100	4,292,100	69,850,700	4,738,600	-	4,738,600	10.40%
Less 5% Required By Law	-	(50,000)	-	(50,000)	-	(50,000)	0.00%
Total Funding	87,111,609	34,512,500	100,621,100	51,317,500	-	51,317,500	48.69%

County Sewer Impact Fees (4013)

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	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Operating Expense	-	-	165,500	-	-	-	N/A
Trans to 4010 W/S Debt	8,167,300	7,565,400	7,565,400	5,934,800	-	5,934,800	(21.55)%
Reserve for Capital	-	15,816,700	-	19,115,600	-	19,115,600	20.86%
Total Appropriations	8,167,300	23,382,100	7,730,900	25,050,400	-	25,050,400	7.13%
Revenue	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Interest/Misc	596,747	50,000	300,000	50,000	-	50,000	0.00%
Impact Fees	8,646,766	9,000,000	9,000,000	9,000,000	-	9,000,000	0.00%
Carry Forward	13,877,500	14,784,600	14,883,800	16,452,900	-	16,452,900	11.28%
Less 5% Required By Law	-	(452,500)	-	(452,500)	-	(452,500)	0.00%
Total Funding	23,121,012	23,382,100	24,183,800	25,050,400	-	25,050,400	7.13%

County Sewer User Fees Capital (4014)

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	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Operating Expense	27,780,920	60,825,900	91,145,700	25,440,000	-	25,440,000	(58.18)%
Capital Outlay	15,550,187	1,655,000	72,475,400	24,550,000	-	24,550,000	1,383.38%
Trans to 4017 W/S Grant Match	-	-	1,117,200	-	-	-	N/A
Reserve for Contingencies	-	500,000	-	1,574,700	-	1,574,700	214.94%
Total Appropriations	43,331,107	62,980,900	164,738,300	51,564,700	-	51,564,700	(18.13)%
Revenue	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Miscellaneous Revenues	5,711	-	-	-	-	-	N/A
Interest/Misc	3,653,202	1,200,000	2,000,000	1,200,000	-	1,200,000	0.00%
Trans fm 4008 W/S Ops	34,665,000	58,189,000	58,189,000	48,516,400	-	48,516,400	(16.62)%
Adv/Repay fm Disaster Recovery	9,280,800	-	-	-	-	-	N/A
Carry Forward	103,294,700	3,651,900	106,457,600	1,908,300	-	1,908,300	(47.75)%
Less 5% Required By Law	-	(60,000)	-	(60,000)	-	(60,000)	0.00%
Total Funding	150,899,413	62,980,900	166,646,600	51,564,700	-	51,564,700	(18.13)%

County Water Sewer Bond Proceeds (4015)

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	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Operating Expense	6,909	-	163,100	-	-	-	N/A
Capital Outlay	1,969,128	-	1,076,000	-	-	-	N/A
Reserve for Capital	-	398,000	-	584,300	-	584,300	46.81%
Total Appropriations	1,976,037	398,000	1,239,100	584,300	-	584,300	46.81%
Revenue	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Interest/Misc	189,670	100,000	96,000	90,000	-	90,000	(10.00)%
Carry Forward	3,428,300	303,000	1,641,900	498,800	-	498,800	64.62%
Less 5% Required By Law	-	(5,000)	-	(4,500)	-	(4,500)	(10.00)%
Total Funding	3,617,970	398,000	1,737,900	584,300	-	584,300	46.81%

County Water Sewer Grants (4016)

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	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Operating Expense	161,180	-	3,408,600	-	-	-	N/A
Capital Outlay	-	-	2,856,300	-	-	-	N/A
Total Appropriations	161,180	-	6,264,900	-	-	-	0.00%
Revenue	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Intergovernmental Revenues	5,071	-	6,264,900	-	-	-	N/A
Total Funding	5,071	-	6,264,900	-	-	-	0.00%

County Water Sewer Grant Match (4017)

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	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Operating Expense	-	-	165,100	-	-	-	N/A
Capital Outlay	-	-	952,100	-	-	-	N/A
Total Appropriations	-	-	1,117,200	-	-	-	0.00%
Revenue	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Trans fm 4014 S User Fee Cap	-	-	1,117,200	-	-	-	N/A
Total Funding	-	-	1,117,200	-	-	-	0.00%

Public Utilities Department Special Assessment Districts (4018)

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	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Operating Expense	-	39,900	76,500	4,500	-	4,500	(88.72)%
Trans to Property Appraiser	220	-	-	-	-	-	N/A
Total Appropriations	220	39,900	76,500	4,500	-	4,500	(88.72)%
Revenue	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Miscellaneous Revenues	-	-	600	-	-	-	N/A
Interest/Misc	2,629	-	1,300	-	-	-	N/A
Carry Forward	76,700	39,900	79,100	4,500	-	4,500	(88.72)%
Total Funding	79,329	39,900	81,000	4,500	-	4,500	(88.72)%

County Water Sewer Bonds, Series 2021 (4019)

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	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Operating Expense	2,237,534	-	9,956,800	-	-	-	N/A
Capital Outlay	22,615,720	-	100,868,600	-	-	-	N/A
Trans to 4010 W/S Debt	-	-	-	4,000,000	-	4,000,000	N/A
Reserve for Capital	-	7,348,400	-	9,232,200	-	9,232,200	25.64%
Total Appropriations	24,853,254	7,348,400	110,825,400	13,232,200	-	13,232,200	80.07%
Revenue	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Interest/Misc	5,062,414	1,500,000	2,400,000	1,500,000	-	1,500,000	0.00%
Carry Forward	139,402,400	5,923,400	120,232,600	11,807,200	-	11,807,200	99.33%
Less 5% Required By Law	-	(75,000)	-	(75,000)	-	(75,000)	0.00%
Total Funding	144,464,814	7,348,400	122,632,600	13,232,200	-	13,232,200	80.07%

County Water Sewer Bond Proceeds Fund (4020)

Fund Type: **Enterprise**

Description: **To segregate and accurately account for loan proceeds and related interest earnings. In July 11, 2023, the County Water-Sewer District issued Commercial Paper Loan A-1, to finance the North Collier Wastewater Treatment Plant Headworks project in the amount of \$50 million. Prior to the accounting system upgrade in FY 2023, this was Fund number 420.**

Appropriation Unit	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Reserve for Capital	-	13,021,500	-	50,000,000	-	50,000,000	283.98%
Total Appropriations	-	13,021,500	-	50,000,000	-	50,000,000	283.98%
Revenue	2024 Actual	FY 2025 Adopted	FY 2025 Forecast	FY 2026 Current	FY 2026 Expanded	FY 2026 Adopted	FY 2026 Change
Interest/Misc	1,447	-	-	-	-	-	N/A
Loan Proceeds	-	13,021,500	-	50,000,000	-	50,000,000	283.98%
Total Funding	1,447	13,021,500	-	50,000,000	-	50,000,000	283.98%