

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.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Personal Services	51,467,682	58,968,700	55,785,400	61,020,400	1,622,700	62,643,100	6.23%
Operating Expense	76,875,155	96,981,800	92,115,800	97,984,800	11,500	97,996,300	1.05%
Indirect Cost Reimburs	4,055,400	4,187,200	4,187,200	4,489,500	-	4,489,500	7.22%
Payment In Lieu of Taxes	11,540,400	13,024,800	13,024,800	14,341,400	-	14,341,400	10.11%
Capital Outlay	2,156,196	1,980,300	1,971,600	1,712,400	157,200	1,869,600	(5.59)%
Trans to 4009 W/S MP	-	1,432,600	1,432,600	-	2,244,500	2,244,500	56.67%
Trans to 4010 W/S Debt	7,270,200	7,627,400	7,627,400	9,449,900	-	9,449,900	23.89%
Trans to 4012 W User Fees Cap	29,270,400	45,628,900	45,628,900	35,644,400	-	35,644,400	(21.88)%
Trans to 4014 S User Fee Cap	58,189,000	48,516,400	48,516,400	51,148,600	-	51,148,600	5.43%
Trans to 5006 Info Tech Cap	1,862,800	1,998,000	1,998,000	1,888,100	-	1,888,100	(5.50)%
Reserve for Contingencies	-	17,514,200	-	18,133,900	-	18,133,900	3.54%
Reserve for Cash Flow	-	22,273,700	-	34,986,100	-	34,986,100	57.07%
Reserve for Attrition	-	(946,500)	-	(994,600)	-	(994,600)	5.08%
Total Appropriations	242,687,232	319,187,500	272,288,100	329,804,900	4,035,900	333,840,800	4.59%
Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Charges For Services	2,160,698	1,998,300	2,034,000	2,377,000	-	2,377,000	18.95%
Water Revenue	105,960,962	109,400,000	109,800,000	113,713,100	986,900	114,700,000	4.84%
Sewer Revenue	122,843,108	130,500,000	131,050,000	136,721,300	2,878,700	139,600,000	6.97%
Effluent Revenue	7,242,966	7,700,000	8,000,000	8,629,700	170,300	8,800,000	14.29%
Miscellaneous Revenues	730,964	257,600	770,000	1,224,000	-	1,224,000	375.16%
Interest	2,786,520	1,000,000	2,000,000	1,400,000	-	1,400,000	40.00%
Reimb From Other Depts	2,338,606	2,297,400	2,297,400	2,686,200	-	2,686,200	16.92%
Net Cost Co Water/Sewer Op	(92,855,591)	-	(76,458,700)	-	-	-	N/A
Carry Forward	91,479,000	78,577,000	92,795,400	76,458,700	-	76,458,700	(2.70)%
Less 5% Required By Law	-	(12,542,800)	-	(13,405,100)	-	(13,405,100)	6.87%
Total Funding	242,687,232	319,187,500	272,288,100	329,804,900	4,035,900	333,840,800	4.59%

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.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Capital Outlay	1,364,838	1,935,400	10,075,200	2,271,000	2,244,500	4,515,500	133.31%
Trans to 5023 Motor Pool	31,700	36,300	36,300	36,000	-	36,000	(0.83)%
Reserve for Motor Pool Cap	-	5,844,500	-	5,937,800	-	5,937,800	1.60%
Total Appropriations	1,396,538	7,816,200	10,111,500	8,244,800	2,244,500	10,489,300	34.20%
Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Miscellaneous Revenues	219,750	-	98,600	-	-	-	N/A
Interest	404,044	75,000	192,200	75,000	-	75,000	0.00%
Motor Pool Cap Recovery Billing	1,721,000	2,315,100	2,315,100	2,968,900	-	2,968,900	28.24%
Trans fm 4008 W/S Ops	-	1,432,600	1,432,600	-	2,244,500	2,244,500	56.67%
Carry Forward	10,329,400	3,997,300	11,277,700	5,204,700	-	5,204,700	30.21%
Less 5% Required By Law	-	(3,800)	-	(3,800)	-	(3,800)	0.00%
Total Funding	12,674,194	7,816,200	15,316,200	8,244,800	2,244,500	10,489,300	34.20%

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).**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 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	-	4,745,800	3,573,500	446,500	-	446,500	(90.59)%
Debt Service - Principal	13,749,000	12,538,000	12,538,000	11,501,000	-	11,501,000	(8.27)%
Debt Service - Interest Expense	10,862,391	10,518,600	10,518,600	14,592,000	-	14,592,000	38.73%
Reserve for Debt Service	-	28,681,100	-	27,956,300	-	27,956,300	(2.53)%
Reserve for Capital	-	300,000	-	300,000	-	300,000	0.00%
Total Appropriations	24,617,641	56,833,500	26,680,100	54,845,800	-	54,845,800	(3.50)%
Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Interest	855,556	125,000	425,000	125,000	-	125,000	0.00%
Trans fm 4008 W/S Ops	7,270,200	7,627,400	7,627,400	9,449,900	-	9,449,900	23.89%
Trans fm 4011 W ImpFee Cap	9,433,400	9,494,200	9,494,200	11,662,600	-	11,662,600	22.84%
Trans fm 4013 S ImpFee Cap	7,565,400	5,934,800	5,934,800	2,370,300	-	2,370,300	(60.06)%
Trans fm 4019 WSD Bonds, Series 2021	-	4,000,000	4,000,000	-	-	-	(100.00)%
Carry Forward	29,936,100	29,658,400	30,443,000	31,244,300	-	31,244,300	5.35%
Less 5% Required By Law	-	(6,300)	-	(6,300)	-	(6,300)	0.00%
Total Funding	55,060,656	56,833,500	57,924,400	54,845,800	-	54,845,800	(3.50)%

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.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Operating Expense	3,382	-	161,200	-	-	-	N/A
Trans to 4010 W/S Debt	9,433,400	9,494,200	9,494,200	11,662,600	-	11,662,600	22.84%
Reserve for Capital	-	4,495,800	-	3,902,900	-	3,902,900	(13.19)%
Total Appropriations	9,436,782	13,990,000	9,655,400	15,565,500	-	15,565,500	11.26%
Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Interest	387,261	50,000	154,600	50,000	-	50,000	0.00%
Impact Fees	8,455,547	8,250,000	10,500,000	8,250,000	-	8,250,000	0.00%
Carry Forward	7,275,300	6,105,000	6,681,300	7,680,500	-	7,680,500	25.81%
Less 5% Required By Law	-	(415,000)	-	(415,000)	-	(415,000)	0.00%
Total Funding	16,118,109	13,990,000	17,335,900	15,565,500	-	15,565,500	11.26%

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.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Operating Expense	16,095,115	8,550,000	55,521,200	14,045,000	-	14,045,000	64.27%
Capital Outlay	5,022,513	41,200,000	68,993,500	20,400,000	-	20,400,000	(50.49)%
Reserve for Contingencies	-	1,567,500	-	3,444,500	-	3,444,500	119.74%
Reserve for Capital	-	-	-	2,222,300	-	2,222,300	N/A
Total Appropriations	21,117,628	51,317,500	124,514,700	40,111,800	-	40,111,800	(21.84)%
Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Miscellaneous Revenues	4,217	-	-	-	-	-	N/A
Interest	2,942,668	1,000,000	1,500,000	1,000,000	-	1,000,000	0.00%
Trans fm 4008 W/S Ops	29,270,400	45,628,900	45,628,900	35,644,400	-	35,644,400	(21.88)%
Carry Forward	69,850,700	4,738,600	80,903,200	3,517,400	-	3,517,400	(25.77)%
Less 5% Required By Law	-	(50,000)	-	(50,000)	-	(50,000)	0.00%
Total Funding	102,067,985	51,317,500	128,032,100	40,111,800	-	40,111,800	(21.84)%

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.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Operating Expense	3,314	-	162,200	-	-	-	N/A
Capital Outlay	-	-	10,000,000	-	-	-	N/A
Trans to 4010 W/S Debt	7,565,400	5,934,800	5,934,800	2,370,300	-	2,370,300	(60.06)%
Reserve for Capital	-	19,115,600	-	17,841,000	-	17,841,000	(6.67)%
Total Appropriations	7,568,714	25,050,400	16,097,000	20,211,300	-	20,211,300	(19.32)%
Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Interest	679,794	50,000	304,400	50,000	-	50,000	0.00%
Impact Fees	8,916,847	9,000,000	10,500,000	9,000,000	-	9,000,000	0.00%
Carry Forward	14,883,800	16,452,900	16,906,400	11,613,800	-	11,613,800	(29.41)%
Less 5% Required By Law	-	(452,500)	-	(452,500)	-	(452,500)	0.00%
Total Funding	24,480,441	25,050,400	27,710,800	20,211,300	-	20,211,300	(19.32)%

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.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Operating Expense	18,462,496	25,440,000	93,877,600	20,140,000	-	20,140,000	(20.83)%
Capital Outlay	28,873,357	24,550,000	68,162,700	32,500,000	-	32,500,000	32.38%
Trans to 4017 W/S Grant Match	-	-	1,117,200	-	-	-	N/A
Reserve for Contingencies	-	1,574,700	-	5,264,000	-	5,264,000	234.29%
Reserve for Capital	-	-	-	4,192,000	-	4,192,000	N/A
Total Appropriations	47,335,853	51,564,700	163,157,500	62,096,000	-	62,096,000	20.42%
Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Miscellaneous Revenues	4,172	-	-	-	-	-	N/A
Interest	4,495,432	1,200,000	2,300,000	1,800,000	-	1,800,000	50.00%
Trans fm 4008 W/S Ops	58,189,000	48,516,400	48,516,400	51,148,600	-	51,148,600	5.43%
Carry Forward	106,457,600	1,908,300	121,578,500	9,237,400	-	9,237,400	384.06%
Less 5% Required By Law	-	(60,000)	-	(90,000)	-	(90,000)	50.00%
Total Funding	169,146,203	51,564,700	172,394,900	62,096,000	-	62,096,000	20.42%

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.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Operating Expense	40,986	-	271,100	-	-	-	N/A
Capital Outlay	-	-	926,900	-	-	-	N/A
Reserve for Capital	-	584,300	-	554,200	-	554,200	(5.15)%
Total Appropriations	40,986	584,300	1,198,000	554,200	-	554,200	(5.15)%
Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Interest	77,715	90,000	45,000	30,000	-	30,000	(66.67)%
Carry Forward	1,641,900	498,800	1,678,700	525,700	-	525,700	5.39%
Less 5% Required By Law	-	(4,500)	-	(1,500)	-	(1,500)	(66.67)%
Total Funding	1,719,615	584,300	1,723,700	554,200	-	554,200	(5.15)%

County Water Sewer Grants (4016)

Fund Type: **Enterprise**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Operating Expense	475,818	-	2,932,900	-	-	-	N/A
Capital Outlay	-	-	2,856,300	-	-	-	N/A
Total Appropriations	475,818	-	5,789,200	-	-	-	0.00%
Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Intergovernmental Revenues	-	-	5,789,200	-	-	-	N/A
Total Funding	-	-	5,789,200	-	-	-	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.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Operating Expense	-	-	165,100	-	-	-	N/A
Capital Outlay	-	-	952,100	-	-	-	N/A
Total Appropriations	-	-	1,117,200	-	-	-	0.00%
Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 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.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Operating Expense	-	4,500	81,000	1,700	-	1,700	(62.22)%
Total Appropriations	-	4,500	81,000	1,700	-	1,700	(62.22)%
Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Miscellaneous Revenues	665	-	-	-	-	-	N/A
Interest	2,917	-	-	-	-	-	N/A
Carry Forward	79,100	4,500	82,700	1,700	-	1,700	(62.22)%
Total Funding	82,682	4,500	82,700	1,700	-	1,700	(62.22)%

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.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Operating Expense	4,389,539	-	21,139,400	-	-	-	N/A
Capital Outlay	37,801,668	-	47,495,000	-	-	-	N/A
Trans to 4010 W/S Debt	-	4,000,000	4,000,000	-	-	-	(100.00)%
Reserve for Capital	-	9,232,200	-	11,650,100	-	11,650,100	26.19%
Total Appropriations	42,191,207	13,232,200	72,634,400	11,650,100	-	11,650,100	(11.96)%
Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Interest	3,651,609	1,500,000	1,290,000	1,370,000	-	1,370,000	(8.67)%
Carry Forward	120,232,600	11,807,200	81,693,000	10,348,600	-	10,348,600	(12.35)%
Less 5% Required By Law	-	(75,000)	-	(68,500)	-	(68,500)	(8.67)%
Total Funding	123,884,209	13,232,200	82,983,000	11,650,100	-	11,650,100	(11.96)%

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 Plan Headworks project in the amount of \$50 million.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Operating Expense	-	-	74,813,600	-	-	-	N/A
Capital Outlay	-	-	225,186,400	-	-	-	N/A
Reserve for Capital	-	50,000,000	-	3,900	-	3,900	(99.99)%
Total Appropriations	-	50,000,000	300,000,000	3,900	-	3,900	(99.99)%
Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Amended Tentative	FY 2027 Change
Interest	2,469	-	-	-	-	-	N/A
Loan Proceeds	-	50,000,000	300,000,000	-	-	-	(100.00)%
Carry Forward	1,400	-	3,900	3,900	-	3,900	N/A
Total Funding	3,869	50,000,000	300,003,900	3,900	-	3,900	(99.99)%