

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	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Personal Services	45,894,667	52,685,700	50,267,600	54,211,000	-	54,211,000	2.90%
Operating Expense	57,822,414	86,089,800	85,475,100	91,609,400	-	91,609,400	6.41%
Indirect Cost Reimburs	3,915,500	4,024,300	4,024,300	4,055,400	-	4,055,400	0.77%
Payment In Lieu of Taxes	10,048,100	10,613,800	10,613,800	11,540,400	-	11,540,400	8.73%
Capital Outlay	1,380,256	1,739,000	2,326,700	1,826,900	-	1,826,900	5.05%
Trans to 0001 General Fund	183,900	-	-	-	-	-	N/A
Trans to 1015 Impact Fee Admin	218,500	-	-	-	-	-	N/A
Trans to 4009 W/S MP	55,000	-	-	-	-	-	N/A
Trans to 4010 W/S Debt	7,447,717	7,044,400	7,044,400	7,270,200	-	7,270,200	3.21%
Trans to 4012 W User Fees Cap	23,079,600	16,575,000	16,575,000	29,270,400	-	29,270,400	76.59%
Trans to 4014 S User Fee Cap	33,581,000	34,665,000	34,665,000	58,189,000	-	58,189,000	67.86%
Trans to 4070 SWaste Ops	58,400	-	-	-	-	-	N/A
Trans to 4073 SWaste Manad	401,500	-	-	-	-	-	N/A
Trans to 5006 Info Tech Cap	1,844,000	1,649,800	1,649,800	1,862,800	-	1,862,800	12.91%
Reserve for Contingencies	-	10,118,600	-	15,826,800	-	15,826,800	56.41%
Reserve for Cash Flow	-	19,100,000	-	19,300,000	-	19,300,000	1.05%
Reserve for Attrition	-	(886,300)	-	(893,400)	-	(893,400)	0.80%
Total Appropriations	185,930,554	243,419,100	212,641,700	294,068,900	-	294,068,900	20.81%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Charges For Services	1,655,006	2,024,900	2,234,300	2,172,700	-	2,172,700	7.30%
Water Revenue	87,408,604	91,700,000	97,010,600	101,907,400	-	101,907,400	11.13%
Sewer Revenue	96,077,983	102,700,000	110,000,000	118,800,000	-	118,800,000	15.68%
Effluent Revenue	5,943,812	6,000,000	6,900,000	7,600,000	-	7,600,000	26.67%
Miscellaneous Revenues	1,134,898	233,900	377,900	353,800	-	353,800	51.26%
Interest/Misc	1,264,411	261,500	1,150,000	900,000	-	900,000	244.17%
Reimb From Other Depts	-	3,596,600	3,596,600	2,330,100	-	2,330,100	(35.21)%
Net Cost Co Water/Sewer Op	(63,154,160)	-	(71,708,000)	-	-	-	N/A
Trans fm 1007 PB Beaut MSTBU	17,600	-	-	-	-	-	N/A
Trans fm 4070 SWaste Ops	1,551,600	-	-	-	-	-	N/A
Trans fm 4073 SWaste Mand	1,154,900	-	-	-	-	-	N/A
Carry Forward	52,875,900	47,228,100	63,080,300	71,708,000	-	71,708,000	51.83%
Less 5% Required By Law	-	(10,325,900)	-	(11,703,100)	-	(11,703,100)	13.34%
Total Funding	185,930,554	243,419,100	212,641,700	294,068,900	-	294,068,900	20.81%

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

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	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Capital Outlay	719,891	2,251,100	7,355,100	3,716,100	-	3,716,100	65.08%
Trans to 5023 Motor Pool	30,900	32,500	32,500	31,700	-	31,700	(2.46)%
Reserve for Motor Pool Cap	-	5,072,800	-	3,442,000	-	3,442,000	(32.15)%
Total Appropriations	750,791	7,356,400	7,387,600	7,189,800	-	7,189,800	(2.26)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Miscellaneous Revenues	209,700	-	20,500	-	-	-	N/A
Interest/Misc	240,271	75,000	75,000	75,000	-	75,000	0.00%
Motor Pool Cap Recovery Billing	2,298,200	2,536,400	2,536,400	1,721,000	-	1,721,000	(32.15)%
Trans fm 4008 W/S Ops	55,000	-	-	-	-	-	N/A
Carry Forward	8,100,900	4,748,800	10,153,300	5,397,600	-	5,397,600	13.66%
Less 5% Required By Law	-	(3,800)	-	(3,800)	-	(3,800)	0.00%
Total Funding	10,904,071	7,356,400	12,785,200	7,189,800	-	7,189,800	(2.26)%

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	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Operating Expense	-	30,000	30,000	30,000	-	30,000	0.00%
Arbitrage Services	7,500	20,000	20,000	20,000	-	20,000	0.00%
Payment to Escrow Agent	49,880,889	-	-	-	-	-	N/A
Debt Service	107,878	10,000	10,000	10,000	-	10,000	0.00%
Debt Service - Principal	13,644,000	13,973,000	13,973,000	13,749,000	-	13,749,000	(1.60)%
Debt Service - Interest Expense	11,614,577	11,206,800	11,206,800	10,862,700	-	10,862,700	(3.07)%
Reserve for Debt Service	-	28,493,200	-	28,642,800	-	28,642,800	0.53%
Reserve for Capital	-	300,000	-	300,000	-	300,000	0.00%
Total Appropriations	75,254,845	54,033,000	25,239,800	53,614,500	-	53,614,500	(0.77)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Interest/Misc	490,673	125,000	125,000	125,000	-	125,000	0.00%
Loan Proceeds	49,945,000	-	-	-	-	-	N/A
Trans fm 4008 W/S Ops	7,447,717	7,044,400	7,044,400	7,270,200	-	7,270,200	3.21%
Trans fm 4011 W ImpFee Cap	8,483,791	9,515,400	9,515,400	9,433,400	-	9,433,400	(0.86)%
Trans fm 4013 S ImpFee Cap	9,429,504	8,167,300	8,167,300	7,565,400	-	7,565,400	(7.37)%
Carry Forward	29,072,600	29,187,200	29,614,500	29,226,800	-	29,226,800	0.14%
Less 5% Required By Law	-	(6,300)	-	(6,300)	-	(6,300)	0.00%
Total Funding	104,869,285	54,033,000	54,466,600	53,614,500	-	53,614,500	(0.77)%

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	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Operating Expense	-	-	164,600	-	-	-	N/A
Trans to 4010 W/S Debt	8,483,791	9,515,400	9,515,400	9,433,400	-	9,433,400	(0.86)%
Reserve for Capital	-	4,890,200	-	4,825,600	-	4,825,600	(1.32)%
Total Appropriations	8,483,791	14,405,600	9,680,000	14,259,000	-	14,259,000	(1.02)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Interest/Misc	304,930	50,000	100,000	50,000	-	50,000	0.00%
Impact Fees	8,525,802	8,000,000	8,250,000	8,250,000	-	8,250,000	3.13%
Carry Forward	7,357,000	6,758,100	7,704,000	6,374,000	-	6,374,000	(5.68)%
Less 5% Required By Law	-	(402,500)	-	(415,000)	-	(415,000)	3.11%
Total Funding	16,187,732	14,405,600	16,054,000	14,259,000	-	14,259,000	(1.02)%

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	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Operating Expense	18,923,875	7,910,000	36,739,600	20,475,000	-	20,475,000	158.85%
Capital Outlay	764,451	16,665,000	44,686,400	10,900,000	-	10,900,000	(34.59)%
Adv/Repay to 1813 FEMA Events	3,219,200	-	-	-	-	-	N/A
Reserve for Contingencies	-	1,500,000	-	3,137,500	-	3,137,500	109.17%
Reserve for Capital	-	500,300	-	-	-	-	(100.00)%
Total Appropriations	22,907,525	26,575,300	81,426,000	34,512,500	-	34,512,500	29.87%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Miscellaneous Revenues	40,416	-	-	-	-	-	N/A
Interest/Misc	1,731,356	240,000	1,500,000	1,000,000	-	1,000,000	316.67%
Trans fm 4008 W/S Ops	23,079,600	16,575,000	16,575,000	29,270,400	-	29,270,400	76.59%
Carry Forward	65,615,400	9,772,300	67,643,100	4,292,100	-	4,292,100	(56.08)%
Less 5% Required By Law	-	(12,000)	-	(50,000)	-	(50,000)	316.67%
Total Funding	90,466,772	26,575,300	85,718,100	34,512,500	-	34,512,500	29.87%

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	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Operating Expense	4,330	-	165,500	-	-	-	N/A
Trans to 4010 W/S Debt	9,429,504	8,167,300	8,167,300	7,565,400	-	7,565,400	(7.37)%
Reserve for Capital	-	11,574,900	-	15,816,700	-	15,816,700	36.65%
Total Appropriations	9,433,834	19,742,200	8,332,800	23,382,100	-	23,382,100	18.44%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Interest/Misc	443,525	50,000	240,000	50,000	-	50,000	0.00%
Impact Fees	9,061,015	8,000,000	9,000,000	9,000,000	-	9,000,000	12.50%
Carry Forward	13,736,800	12,094,700	13,877,400	14,784,600	-	14,784,600	22.24%
Less 5% Required By Law	-	(402,500)	-	(452,500)	-	(452,500)	12.42%
Total Funding	23,241,340	19,742,200	23,117,400	23,382,100	-	23,382,100	18.44%

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	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Operating Expense	21,964,315	9,584,800	60,439,200	60,825,900	-	60,825,900	534.61%
Capital Outlay	1,238,674	27,479,200	74,751,400	1,655,000	-	1,655,000	(93.98)%
Trans to 4017 W/S Grant Match	-	-	1,117,200	-	-	-	N/A
Adv/Repay to 1813 FEMA Events	9,280,800	-	-	-	-	-	N/A
Reserve for Contingencies	-	1,500,000	-	500,000	-	500,000	(66.67)%
Reserve for Capital	-	565,000	-	-	-	-	(100.00)%
Total Appropriations	32,483,790	39,129,000	136,307,800	62,980,900	-	62,980,900	60.96%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Miscellaneous Revenues	2,578,913	-	-	-	-	-	N/A
Interest/Misc	2,533,691	400,000	2,000,000	1,200,000	-	1,200,000	200.00%
Trans fm 4008 W/S Ops	33,581,000	34,665,000	34,665,000	58,189,000	-	58,189,000	67.86%
Carry Forward	98,472,800	4,084,000	103,294,700	3,651,900	-	3,651,900	(10.58)%
Less 5% Required By Law	-	(20,000)	-	(60,000)	-	(60,000)	200.00%
Total Funding	137,166,404	39,129,000	139,959,700	62,980,900	-	62,980,900	60.96%

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	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Operating Expense	39,508	-	170,000	-	-	-	N/A
Capital Outlay	15,385,058	-	3,045,300	-	-	-	N/A
Reserve for Capital	-	446,900	-	398,000	-	398,000	(10.94)%
Total Appropriations	15,424,566	446,900	3,215,300	398,000	-	398,000	(10.94)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Interest/Misc	396,300	200,000	90,000	100,000	-	100,000	(50.00)%
Carry Forward	18,456,500	256,900	3,428,300	303,000	-	303,000	17.94%
Less 5% Required By Law	-	(10,000)	-	(5,000)	-	(5,000)	(50.00)%
Total Funding	18,852,800	446,900	3,518,300	398,000	-	398,000	(10.94)%

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	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Operating Expense	-	-	3,569,900	-	-	-	N/A
Capital Outlay	-	-	2,856,300	-	-	-	N/A
Total Appropriations	-	-	6,426,200	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Intergovernmental Revenues	-	-	6,426,200	-	-	-	N/A
Total Funding	-	-	6,426,200	-	-	-	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. Prior to the accounting system upgrade in FY 2023, this was Fund number 417.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Operating Expense	-	-	165,100	-	-	-	N/A
Capital Outlay	-	-	952,100	-	-	-	N/A
Total Appropriations	-	-	1,117,200	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 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	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Operating Expense	-	-	36,500	39,900	-	39,900	N/A
Trans to Property Appraiser	-	-	300	-	-	-	N/A
Trans to Tax Collector	1,111	-	-	-	-	-	N/A
Total Appropriations	1,111	-	36,800	39,900	-	39,900	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Special Assessments	55,545	-	-	-	-	-	N/A
Interest/Misc	1,399	-	-	-	-	-	N/A
Trans frm Tax Collector	653	-	-	-	-	-	N/A
Carry Forward	20,200	-	76,700	39,900	-	39,900	N/A
Total Funding	77,797	-	76,700	39,900	-	39,900	0.00%

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	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Operating Expense	2,199,751	-	8,130,800	-	-	-	N/A
Capital Outlay	5,329,317	-	127,548,200	-	-	-	N/A
Reserve for Capital	-	4,969,700	-	7,348,400	-	7,348,400	47.86%
Total Appropriations	7,529,068	4,969,700	135,679,000	7,348,400	-	7,348,400	47.86%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Interest/Misc	3,409,827	1,300,000	2,200,000	1,500,000	-	1,500,000	15.38%
Carry Forward	144,142,600	3,734,700	139,402,400	5,923,400	-	5,923,400	58.60%
Less 5% Required By Law	-	(65,000)	-	(75,000)	-	(75,000)	15.38%
Total Funding	147,552,427	4,969,700	141,602,400	7,348,400	-	7,348,400	47.86%

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. Prior to the accounting system upgrade in FY 2023, this was Fund number 420.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Capital Outlay	-	-	36,978,500	-	-	-	N/A
Reserve for Capital	-	-	-	13,021,500	-	13,021,500	N/A
Total Appropriations	-	-	36,978,500	13,021,500	-	13,021,500	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Adopted	FY 2025 Change
Loan Proceeds	-	-	36,978,500	13,021,500	-	13,021,500	N/A
Total Funding	-	-	36,978,500	13,021,500	-	13,021,500	0.00%