

**PELICAN BAY SERVICES DIVISION**  
**Municipal Services Taxing and Benefit Unit**  
**NOTICE OF PUBLIC MEETING** **WEDNESDAY, MAY 4, 2022**

**THE BUDGET COMMITTEE OF THE PELICAN BAY SERVICES DIVISION WILL MEET ON WEDNESDAY, MAY 4 AT 1:00 PM AT THE PELICAN BAY SERVICES DIVISION, 1<sup>ST</sup> FLOOR OF THE TRUIST BANK BUILDING, SUITE 102, LOCATED AT 801 LAUREL OAK DRIVE, NAPLES, FLORIDA.**

**AGENDA**

1. Pledge of Allegiance
2. Roll call
3. Agenda approval
4. Approval of 4/08/2022 meeting minutes
5. Audience Comments
6. Final Budget Review
7. Other Business
8. Adjourn

ANY PERSON WISHING TO SPEAK ON AN AGENDA ITEM WILL RECEIVE UP TO THREE (3) MINUTES PER ITEM TO ADDRESS THE BOARD. THE BOARD WILL SOLICIT PUBLIC COMMENTS ON SUBJECTS NOT ON THIS AGENDA AND ANY PERSON WISHING TO SPEAK WILL RECEIVE UP TO THREE (3) MINUTES. THE BOARD ENCOURAGES YOU TO SUBMIT YOUR COMMENTS IN WRITING IN ADVANCE OF THE MEETING. ANY PERSON WHO DECIDES TO APPEAL A DECISION OF THIS BOARD WILL NEED A RECORD OF THE PROCEEDING PERTAINING THERETO, AND THEREFORE MAY NEED TO ENSURE THAT A VERBATIM RECORD IS MADE, WHICH INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED. IF YOU ARE A PERSON WITH A DISABILITY WHO NEEDS AN ACCOMMODATION IN ORDER TO PARTICIPATE IN THIS MEETING YOU ARE ENTITLED TO THE PROVISION OF CERTAIN ASSISTANCE. PLEASE CONTACT THE PELICAN BAY SERVICES DIVISION AT (239) 252-1355.

**BUDGET COMMITTEE  
PELICAN BAY SERVICES DIVISION  
APRIL 8, 2022**

The **Budget Committee** of the Pelican Bay Services Division met on **Friday, April 8 at 9:00 a.m.** at the Truist Building, 801 Laurel Oak Drive, Suite 102, Naples, Florida. In attendance were:

**Budget Committee**  
Michael Fogg, Chairman

Dave Mangan  
Denise McLaughlin

**Pelican Bay Services Division Staff**  
Neil Dorrill, Administrator  
Chad Coleman, Operations Manager  
Darren Duprey, Assoc. Project Mgr.

Karin Herrmann, Operations Analyst  
Lisa Jacob, Project Manager  
Barbara Shea, Administrative Assistant

**Also Present**

Michael Rodburg, PBSB Board

**APPROVED AGENDA (AS PRESENTED)**

1. Pledge of Allegiance
2. Roll call
3. Agenda approval
4. Approval of 10/11/2021 meeting minutes
5. Audience Comments
6. Financial Review
  - a. Fund 109
  - b. Fund 778
  - c. Fund 320
  - d. Fund 322
  - e. March Financials
7. Other Business
8. Adjourn

**ROLL CALL**

All members were present and a quorum was established.

**AGENDA APPROVAL**

**Ms. McLaughlin motioned, Mr. Mangan seconded to approve the agenda as presented. The motion carried unanimously.**

**APPROVAL OF 10/11/2021 MEETING MINUTES**

**Ms. McLaughlin motioned, Mr. Fogg seconded to approve the 10/11/2021 meeting minutes as presented. The motion carried unanimously.**

**AUDIENCE COMMENTS**

Ms. Susan O'Brien questioned whether our two new PBSB vehicles will be electric, and if not, what the reason is. She commented that it appears that there are no reductions in any operating expenses in Fund 109 in the proposed FY2023 budget. She suggested methods to reduce these costs including (1) reducing or eliminating the eight hours of guaranteed overtime provided to all County and temporary field workers each week, (2) returning to using temporary labor seasonally instead of annually, (3) privatizing specific landscape maintenance tasks, and (4) reducing or eliminating the two 45-minute breaks taken by field workers. She provided a summary of her comments on the proposed FY2023 budget to the committee, which was added to the record.

**FINANCIAL REVIEW**

**MARCH FINANCIALS**

Mr. Fogg provided a review of the 03/31/2022 PBSB financials. 94% of the FY2022 assessments have been collected. He noted that the employee salary increases, effective 01/01/2022, have had a nominal effect on our financials, as our head count has been a few short. Mr. Coleman commented that we currently have two open County field worker positions and two open temporary positions. Ms. McLaughlin questioned what the life of our light fixtures are. Mr. Fogg commented that the Landscape & Safety Committee will be looking at that as well as where additional streetlight poles may be needed.

**FUND 109**

Mr. Fogg reviewed the line items contained within the proposed FY2023 Fund 109 budget. Highlights of committee discussion included the following.

- Mr. Fogg commented on the challenge associated with the "catch up" increase in employee salaries on 01/01/2022 and the adverse effects of inflation, including an additional increase to employee salaries on 10/01/2022.
- The proposed draft budget, as included in the agenda packet, provides for a 6.9% increase in the PBSB annual assessment.
- Mr. Fogg commented that the anticipated FY2022 carryforward, estimated at \$400,000, is significantly lower than last year's \$900,000 carryforward.
- Mr. Fogg commented that to fund the FY2023 operating budget, we need to reduce the capital budget by \$350,000.
- Mr. Coleman commented that the County HR Dept. has not yet provided budget guidance on the amount/percentage of the Oct. 1 employee wage increases.
- Mr. Coleman commented that OMB budget guidance for ad valorem tax revenue is an increase of 3.5%. He noted that if the actual increase is higher, then the surplus will go to our capital fund.
- Mr. Fogg commented that in light of the current high inflation rate, it may be difficult to budget for items such as fuel and fertilizer.

## Pelican Bay Services Division Budget Committee Meeting

April 8, 2022

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- Mr. Fogg suggested that the L&S Committee looks at any areas in our landscaping work which could be bid out separately, in order to reduce our salary expense. Mr. Coleman commented that the cost of “contracted out” work has increased at least as much as our salary expenses. Mr. Mangan noted that he is currently paying \$43/hour for day labor to perform golf course field work.
- The committee discussed our two “flood control” line items. Mr. Coleman commented that a golf course (Club Pelican Bay) drainage pipe maintenance project is included in this line item. Mr. Fogg and Mr. Mangan suggested that staff re-looks at completing this project in FY2022, before prices rise next year. Mr. Coleman will contact Mr. Bob Bittner, Director of Golf Course Operations at the Club Pelican Bay, to discuss whether he would be agreeable to allowing us to complete this project prior to Oct. 1. Mr. Coleman noted that the second “flood control” line item is for our irrigation water expense. Mr. Dorrill suggested that staff reviews the County’s chart of accounts to better classify these expenses which are currently captured under the title “flood control.”
- Mr. Coleman commented that the other contractual services line includes the monthly payments to DMG for administrative services, per the contract. He noted that the contract allows for an annual “COLA” increase to DMG, which has been tied to the COLA received by County employees in the past. Mr. Dorrill will review his contract to determine what his COLA would be if County employees receive a pay increase which is not specifically identified as a COLA increase.
- Mr. Coleman commented on several expenses included in other contractual services, and noted that he will review the FY2022 forecast for each of these expenses. His forecast may need to be fine-tuned.
- Mr. Fogg and Mr. Rodburg suggested that we should combine the two cost centers under Fund 109 into one cost center. This would simplify the budget process. Mr. Fogg noted that there appears to be no purpose in having two cost centers instead of one. Mr. Coleman responded that he will discuss this issue with the County’s OMB Dept. and the Clerk of Courts.
- Mr. Coleman commented that we are now using slow-release fertilizer, and therefore he has reduced the FY2023 fertilizer budget from the FY2022 budget.
- Mr. Coleman commented that he has increased the budget for our irrigation system repairs as a result of our Phase 2 Sidewalk Replacement Project in FY2023.
- The “maintenance” line item shows an increase in the FY2022 forecast and the FY2023 budget from the FY2022 budget. Mr. Coleman will review this line item to determine the causes of the increases.
- The “landscape” line item shows a significant decrease in the FY2022 forecast and the FY2023 budget from the FY2022 budget. Mr. Coleman will take a second look at this.
- FY2023 Fleet expense line items show a significant increase in FY2023. Mr. Coleman commented that these increases are a result of increases in the price of fuel and parts, and noted that the Fleet Dept. provides us with these budget amounts.
- Mr. Coleman commented that our budgets do not include any reserves for future fleet purchases. Mr. Dorrill directed Mr. Coleman to ask the Fleet Dept. if they could prepare a 3-year PBSB vehicle replacement schedule for us.

## **Pelican Bay Services Division Budget Committee Meeting**

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- Mr. Coleman commented that the Fleet Dept. has indicated that they have no plans for electric vehicles at this time. He also noted that currently there is not a cost/benefit advantage to purchasing electric-powered equipment such as mowers and blowers.
- Mr. Fogg commented that our indirect costs (County departmental costs allocated to us) have increased by 10% in the FY2023 budget.
- Mr. Coleman commented that we do have the ability to reduce some of our reserves.

### **FUND 778**

Mr. Fogg briefly reviewed Fund 778 line items and noted that budgeted operating expenses will increase by 13% in FY2023. Mr. Fogg noted that approximately \$370,000 from this fund will be transferred to our Capital Fund 322.

### **FUND 320**

Mr. Coleman commented that we are budgeting \$120,000 in operating expenses for Fund 320 in FY2023, which is a reduction from the FY2022 budget. We will have significant carryforward funds in this fund in FY2023, and we also have \$150,000 in Fund 111 for Clam Bay expenses.

Mr. Coleman reported that the County has grant money to fund scaevola removal, which it will use for a project to remove these exotics in the areas of its most recent beach renourishment project. Scaevola will not be removed on private property. The PBSD will have the option to participate in their scaevola removal project. Mr. Coleman commented that the PBSD is not obligated to participate in the County's project. Mr. Fogg suggested that the Clam Bay Committee follows up on this issue.

### **FUND 322**

Mr. Fogg reviewed the proposed FY2023 budget for all of our capital projects, which are all fully funded except for our Phase 2 Sidewalk Replacement Project. We will obtain \$6.5 million in commercial paper funding (obtained through the County) for our Sidewalk Project. Mr. Fogg noted that we are waiting on clarification of the method of drawing down funds (from our commercial paper line of credit) as needed. He noted that we hope to eventually convert our commercial paper financing into long-term financing. Mr. Dorrill commented that he confirmed with the Clerk of Courts, that the commercial paper loan functions as a line of credit, and that we can draw down funds as needed. Mr. Fogg commented that we may or may not have to make loan repayments in FY2023.

## **COMMITTEE COMMENTS ON THE LEVEL OF THE FY2023 ASSESSMENT**

Mr. Fogg commented that the proposed FY2023 budget included in the agenda packet provides for a 6.9% increase in the assessment. He suggested that in order to cover for inflation, he would be more comfortable with an increase of up to 8.5%. Mr. Fogg noted that in our 10-year forecast, we will need to accrue funds for future projects. We will also need additional funds in future years, when the County annual contributions of \$500,000 come to an end (in eight years). The committee agreed that the FY2023 assessment level needs to be increased by more than 6.9%. Mr. Fogg concluded that this issue needs further discussion by the full board.

Ms. McLaughlin suggested that we prepare talking points to explain the reasons for the FY2023 assessment increase to the community. She also suggested a list of bullet points to

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summarize the reasons for the FY2023 assessment increase for the budget discussion at the April PBSB board meeting.

**ADJOURNMENT**

**The meeting was adjourned at 11:00 a.m.**

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Michael Fogg, Chairman

Minutes approved [ ] *as presented* OR [ ] *as amended* ON [ ] *date*

Pelican Bay Services Division									
Proposed Fiscal Year 2023									
	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023
Revenue	Water Management 109	Community Beautification 109	Street Lights 778	Clam Bay* System 320	Projects 322	Total All Funds			
Carryforward of General Funds	\$558,300	\$1,302,700	\$148,700	\$12,600	\$308,000	\$2,330,300			
Carryforward of Encumbered Funds						\$0			
Interest Income	\$2,900	\$17,100	\$3,600	\$100	\$10,000	\$33,700			
County Contribution					\$520,000	\$520,000			
Transfers 778					\$370,000	\$370,000			
Lease Facilities	\$18,400	\$18,400	\$18,900						
Interfund Transfers from 109						\$0			
Interfund Transfers (320 Salary Share)		\$34,100				\$34,100			
Revenue Reserve	(\$71,600)	(\$173,600)	(\$34,100)	(\$10,300)	(\$79,700)	(\$369,300)			
Assessment or Advalorem Tax Levy	\$1,431,000	\$3,471,800	\$683,500	\$203,100	\$1,582,600	\$7,372,000			
<b>Total Revenue</b>	<b>\$1,939,000</b>	<b>\$4,670,500</b>	<b>\$820,600</b>	<b>\$205,500</b>	<b>\$2,710,900</b>	<b>\$10,346,500</b>			
<b>Appropriations Projections</b>									
<b>Personal Services</b>	\$401,500	\$1,840,100	\$113,600			\$2,355,200			
<b>Administration:</b>									
<b>Field Services:</b>	\$150,000		\$9,400			\$159,400			
631400 Engineering	\$17,000	\$10,000	\$4,500	\$35,000		\$66,500			
634207 Information Tech Capital Allocation	\$0	\$0	\$0			\$0			
634210 Information Tech Allocation	\$9,300	\$45,300				\$54,600			
643211 IT billing hours	\$800	\$0				\$800			
634251 Berm & Swale Maintenance	\$240,000	\$0				\$240,000			
634253 Water Use Charges		\$100,000				\$100,000			
634805 Emergency Maint. Repair	\$600	\$2,500	\$2,500			\$5,600			
634990 Landscape Incidentals		\$3,000				\$3,000			
634999 Other Contractual Services	\$72,000	\$153,000	\$45,000	\$120,000		\$390,000			
Mgmt. Services \$108,000									
Power wash curbing \$80,000									
FS Solutions (drug testing) \$700									
Public Relations \$8,000									
Tax Roll Preparation \$8,000									
Storage Contractor									
Video Services \$6,500									\$0
Qtr. Mnt. Aerators \$3,000									\$0
Holiday Decorations \$20,000									
Vehicle GPS units; water cooler use; other misc. \$12,900									
634999 Storage		\$300	\$200			\$500			
639966 Pest Control		\$500				\$500			
634980 Interdept Payment Service Water testing									
639967 Temporary Labor	\$87,000	\$347,000	\$44,000			\$478,000			
640300 Out of County Travel	\$0	\$500	\$400			\$900			
641150 Telephone - Service Contracts	\$400	\$400	\$400			\$1,200			
641400 Telephone - Direct Line	\$0	\$400	\$400			\$800			
641700 Cellular Telephones/Radios	\$3,000	\$9,500	\$400			\$12,900			
641950 Postage, Freight & Ups	\$200	\$500	\$400			\$1,100			
643100 Electricity	\$0	\$2,500	\$26,000			\$28,500			

643300	Trash & Dumpster Fees	\$14,000	\$4,000				\$18,000
644100	Rent - Buildings	\$45,000	\$45,000				\$135,000
644600	Equipment Rental	\$1,800	\$4,300		\$45,000		\$8,600
645100	Insurance - General	\$4,500	\$12,900		\$2,500		\$18,500
645260	Insurance - Auto	\$1,400	\$10,700		\$1,100		\$13,000
646180	Building ISF		\$2,500		\$900		
646311	Sprinkler System Maint		\$58,000				
646314	Straw / Landscape Maintenance/ Debris hauling		\$105,000				
646319	Trees Trimming	\$61,000	\$175,000				\$236,000
	Exotic Vegetation Removal / Qtr. Mint. \$85,000 CP						\$0
	Oaks \$80,000						\$0
	Sea Grape 41 Berm \$25,000						\$0
	Pruning 145,000						\$0
	Trim Sable Palms \$40,000						\$0
	Misc. Shump Removal \$20,000						\$0
646320	Landscape	\$5,000	\$120,000				\$125,000
646381	Road and Crosswalk Repairs		\$25,000				
646430	Fleet Maint. Labor	\$15,600	\$61,600		\$4,500		
646440	Fleet Maint. Parts	\$6,700	\$29,400		\$1,100		
646445	Fleet Non Maint	\$2,500	\$6,300		\$4,900		\$13,700
646970	Other Equipment, Repair Maintenance	\$3,000	\$8,000		\$500		
647110	Printing Binding	\$300	\$500				\$800
649010	Licenses and Permits	\$0	\$2,500				
649030	Clerks Recording Fees, Etc.	\$100	\$8,400				\$8,500
649100	Legal Advertising	\$2,000	\$3,000				\$5,000
651110	General Office Supplies	\$1,500	\$2,000		\$800		\$4,300
651930	Minor Office	\$0	\$0				\$0
651950	Minor Data	\$0	\$500				\$500
652110	Clothing	\$0	\$600				\$600
649100	Employee Uniforms	\$2,000	\$20,000				\$22,000
652140	Personal Safety Equipment	\$3,500	\$7,000		\$2,500		\$13,000
652310	Fertilizers, Herbicides, Chemicals	\$70,000	\$105,000				\$175,000
652490	Fuel Lubricants ISF	\$3,500	\$55,700		\$500		\$59,700
652910	Minor Operating	\$0	\$15,000				
652920	Computer software	\$0	\$800				
652990	Other Operating Supplies	\$13,700	\$20,000		\$4,000		\$37,700
652992	Electrical Contractors	\$0	\$0		\$10,000		
652993	Light, Bulb and Ballast	\$0	\$0		\$13,000		
652999	Paint supplies	\$0	\$500				
653710	Traffic Signs	\$0	\$8,000				\$8,000
654360	Other Training & Educational Exp. / Travel	\$4,000	\$2,500				\$6,500
	Capital Outlay						
764900	Data Processing	\$500	\$1,000		\$500		\$2,000
	CB 3 52" mowers		\$35,000				\$35,000
764990	CB 2 stand on 48" mower		\$16,000				\$16,000
764990	CB 2 UTV		\$36,000				\$36,000
764990	WM 14' boat and trailer	\$10,000					\$11,000
	Expenses Total for Personal Services, Operating and Capital Outlay	\$1,253,400	\$3,523,200		\$337,800		
	Capital Projects						



Landscape Improvement							\$100,000	\$100,000
Sidewalk PH.1								\$0
Sidewalk PH.2							\$1,000,000	\$1,000,000
Lake Bank Restoration -							\$300,000	\$300,000
Beach Renourishment							\$150,000	\$150,000
Signs							\$370,000	\$370,000
Street Lighting							\$0	\$0
							\$0	\$0
<b>Rolled Capital Projects/Programs, &amp; Reserves</b>								
919010 Reserve for salary		\$48,700		113,800				\$0
992090 Reserve for sinking fund								\$0
991000 Reserve for Contingencies		\$48,000		112,000				\$171,400
991700 Reserve For Disaster Relief		\$313,300		386,700				\$700,000
992100 Reserve for Attrition		(\$11,700)		(\$27,600)				(\$39,300)
993000 Reserve For Capital Outlay		\$33,000		77,000				\$636,600
998000 Reserves for Cash Flow		\$175,000		300,000				\$515,000
Reserve for Future Debt Service								\$209,300
<b>Other Charges, Fees &amp; Transfers</b>								
913200 301 County		\$3,000		\$7,000				\$10,000
913220 Transfer to 109							\$34,100	
914080 CCWSD		\$5,200		\$12,400				\$17,600
913220 Transfer to 322								
915060 Transfer to 506		\$11,100		\$26,000				
930600 Property Appraiser		\$24,000		\$56,000			\$6,800	\$57,400
930700 Tax Collector		\$36,000		\$84,000			\$9,600	\$34,000
								\$178,600
								\$0
<b>Total Appropriations</b>		\$1,939,000		\$4,670,500			\$205,500	\$2,710,900
								\$10,346,500
<b>Equivalent Residential Unit's:</b>								
Projected Rate: ERU or Millage	7658.90	\$186.84	7658.90	\$453.30			7658.90	7658.90
Projected Total Rate: ERU or Millage		\$640.14					\$233.16	\$873.30
Actual Rate (FY 2022)		\$518.24					\$281.14	\$799.38
Actual Dollar/Millage Change		\$121.90					(\$47.98)	\$73.92
		24%					-17.07%	9.25%
In addition to PBSD Clam Bay Assessment the County contributes \$150,000 by dedicated project in Fund 111								
\$20,000 County Contribution Sidewalk maintenance - included as revenue in Fund 322								
*\$500,000 County Contribution for sidewalk project - included as revenue in Fund 322								

Fund Detail Proforma Summary Grouped By Account Minor

Collier County Government

Fiscal Year 2023

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Budget	Adopted % Change
<b>109 Pelican Bay Beautification MSTBU</b>								
<b>Expenditures</b>								
500 Personal Services	1,978,941	2,049,000	2,049,000	2,093,400	2,241,600	0	2,241,600	9.40
600 Operating Expense	2,029,435	2,163,900	2,179,361	2,147,000	2,286,500	0	2,286,500	5.67
610 Indirect Cost Reimburs	121,400	136,100	136,100	136,100	150,000	0	150,000	10.21
700 Capital Outlay	155,858	177,500	177,500	172,000	98,500	0	98,500	-44.51
855f Trans to Property Appraiser	5,067	85,000	85,000	85,000	80,000	0	80,000	-5.88
855h Trans to Tax Collector	81,504	130,700	130,700	130,700	120,000	0	120,000	-8.19
912a Trans to 301 Co Wide Cap Fd	0	8,700	8,700	8,700	10,000	0	10,000	14.94
916h Trans to 408 Water/Sewer Fd	23,100	21,000	21,000	21,000	17,600	0	17,600	-16.19
920f Trans to 506 IT Capital	0	0	0	0	37,100	0	37,100	N/A
991 Reserve for Contingencies	0	159,000	159,000	0	160,000	0	160,000	0.63
991d Reserve for Salary Adj.	0	0	0	0	162,500	0	162,500	N/A
993 Reserve for Capital	0	111,200	111,200	0	110,000	0	110,000	-1.08
995e Reserve for Disaster Relief	0	700,000	700,000	0	700,000	0	700,000	0.00
998 Reserve for Cash Flow	0	475,000	475,000	0	475,000	0	475,000	0.00
999 Reserve for Attrition	0	-43,900	-43,900	0	-39,300	0	-39,300	-10.48
<b>Revenues</b>								
325a Special Assessments	4,075,210	3,971,000	3,971,000	3,813,100	4,902,800	0	4,902,800	23.47
360 Miscellaneous Revenues	102,500	35,800	35,800	35,800	36,800	0	36,800	2.79
361 Interest/Misc	17,785	23,100	23,100	15,000	20,000	0	20,000	-13.42
392d Trans frm Property Appraiser	73,018	0	0	0	0	0	0	N/A
392h Trans frm Tax Collector	32,667	0	0	0	0	0	0	N/A
413u Trans fm 320 Clam Bay Cap Fd	34,100	34,100	34,100	34,100	34,100	0	34,100	0.00
499u Carry Forward	2,816,900	2,311,000	2,326,461	2,756,900	1,861,000	0	1,861,000	-19.47
499z Less 5% Required By Law	0	-201,800	-201,800	0	-245,200	0	-245,200	21.51
Fund Total Expenditure:	4,395,305	6,173,200	6,188,661	4,793,900	6,609,500	0	6,609,500	7.07
Fund Total Revenue:	7,152,179	6,173,200	6,188,661	6,654,900	6,609,500	0	6,609,500	7.07
Fund Balance:	2,756,874	0	0	1,861,000	0	0	0	N/A

**320 Clam Bay Restoration**

<b>Expenditures</b>								
600 Operating Expense	179,029	178,600	331,111	331,200	155,000	0	155,000	-13.21
855f Trans to Property Appraiser	0	8,900	8,900	8,900	6,800	0	6,800	-23.60
855h Trans to Tax Collector	3,591	13,100	13,100	13,100	9,600	0	9,600	-26.72
904l Trans to 109 PB MSTUBU Fd	34,100	34,100	34,100	34,100	34,100	0	34,100	0.00
<b>Revenues</b>								
325a Special Assessments	179,564	238,500	238,500	229,000	203,100	0	203,100	-14.84
361 Interest/Misc	1,060	100	100	800	100	0	100	0.00
392d Trans frm Property Appraiser	2,980	0	0	0	0	0	0	N/A
392h Trans frm Tax Collector	1,337	0	0	0	0	0	0	N/A
499u Carry Forward	201,900	8,100	160,610	170,100	12,600	0	12,600	55.56
499z Less 5% Required By Law	0	-12,000	-12,000	0	-10,300	0	-10,300	-14.17
Fund Total Expenditure:	216,720	234,700	387,211	387,300	205,500	0	205,500	-12.44
Fund Total Revenue:	386,841	234,700	387,210	399,900	205,500	0	205,500	-12.44
Fund Balance:	170,121	0	-1	12,600	0	0	0	N/A

Fund Detail Proforma Summary Grouped By Account Minor

Collier County Government

Fiscal Year 2023

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Budget	Adopted % Change
<b>322 Pelican Bay Irr &amp; Lndscp</b>								
<b>Expenditures</b>								
600 Operating Expense	740,408	2,588,400	4,382,225	5,068,800	1,550,000	0	1,550,000	-40.12
700 Capital Outlay	413,165	1,531,200	4,543,349	4,543,300	370,000	0	370,000	-75.84
855f Trans to Property Appraiser	0	30,700	30,700	30,700	57,400	0	57,400	86.97
855h Trans to Tax Collector	27,103	57,400	57,400	57,400	34,000	0	34,000	-40.77
911y Trans to 299 Debt Serv Fd	0	200,000	200,000	63,500	209,300	0	209,300	4.65
992a Reserve for Future Debt Service	0	75,000	75,000	0	0	0	0	-100.00
993 Reserve for Capital	0	451,600	451,600	0	490,200	0	490,200	8.55
995e Reserve for Disaster Relief	0	160,000	160,000	0	0	0	0	-100.00
<b>Revenues</b>								
325a Special Assessments	1,355,165	1,914,700	1,914,700	1,838,100	1,582,600	0	1,582,600	-17.34
360 Miscellaneous Revenues	689,212	400,000	0	0	0	0	0	-100.00
361 Interest/Misc	22,895	9,500	9,500	26,200	10,000	0	10,000	5.26
392d Trans frm Property Appraiser	11,808	0	0	0	0	0	0	N/A
392h Trans frm Tax Collector	5,311	0	0	0	0	0	0	N/A
405k Trans fm 111 Unincorp Gen Fd	520,000	520,000	520,000	520,000	520,000	0	520,000	0.00
432c Trans fm 778 Pel Bay Lighting	2,061,800	440,000	440,000	440,000	370,000	0	370,000	-15.91
499u Carry Forward	3,716,700	1,926,400	7,132,374	7,247,400	308,000	0	308,000	-84.01
499z Less 5% Required By Law	0	-116,300	-116,300	0	-79,700	0	-79,700	-31.47
Fund Total Expenditure:	1,180,676	5,094,300	9,900,274	9,763,700	2,710,900	0	2,710,900	-46.79
Fund Total Revenue:	8,382,891	5,094,300	9,900,274	10,071,700	2,710,900	0	2,710,900	-46.79
Fund Balance:	7,202,215	0	0	308,000	0	0	0	N/A

**778 Pelican Bay Light**

<b>Expenditures</b>								
500 Personal Services	87,287	105,500	105,500	107,300	113,600	0	113,600	7.68
600 Operating Expense	143,359	184,800	190,730	193,500	214,300	0	214,300	15.96
610 Indirect Cost Reimburs	10,000	9,800	9,800	9,800	9,400	0	9,400	-4.08
700 Capital Outlay	0	156,500	156,500	152,000	500	0	500	-99.68
855f Trans to Property Appraiser	0	12,000	12,000	12,000	10,000	0	10,000	-16.67
855h Trans to Tax Collector	12,688	17,000	17,000	17,000	15,000	0	15,000	-11.76
912w Trans to 322 Pel Bay Irr and Land	2,061,800	440,000	440,000	440,000	370,000	0	370,000	-15.91
991 Reserve for Contingencies	0	11,400	11,400	0	11,400	0	11,400	0.00
993 Reserve for Capital	0	36,400	36,400	0	36,400	0	36,400	0.00
998 Reserve for Cash Flow	0	39,700	39,700	0	40,000	0	40,000	0.76
<b>Revenues</b>								
306 Ad Valorem Taxes	629,977	660,900	660,900	634,500	683,500	0	683,500	3.42
307 Delinquent Ad Valorem Taxes	2,270	0	0	0	0	0	0	N/A
360 Miscellaneous Revenues	0	18,400	18,400	18,400	18,900	0	18,900	2.72
361 Interest/Misc	7,011	3,600	3,600	2,400	3,600	0	3,600	0.00
392h Trans frm Tax Collector	4,446	0	0	0	0	0	0	N/A
499u Carry Forward	2,096,500	364,300	370,230	425,000	148,700	0	148,700	-59.18
499z Less 5% Required By Law	0	-34,100	-34,100	0	-34,100	0	-34,100	0.00
Fund Total Expenditure:	2,315,134	1,013,100	1,019,030	931,600	820,600	0	820,600	-19.00
Fund Total Revenue:	2,740,204	1,013,100	1,019,030	1,080,300	820,600	0	820,600	-19.00
Fund Balance:	425,070	0	0	148,700	0	0	0	N/A

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	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2023 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Budget	Adopted % Change
<b>109 Pelican Bay Beautification MSTBU</b>								
<b>500 Personal Services Expenditures</b>								
182601-109 512100 Regular Salaries	731	0	0	0	0	0	0	N/A
182601-109 521100 Social Security	52	0	0	0	0	0	0	N/A
182601-109 522100 Retirement Regular	73	0	0	0	0	0	0	N/A
182602-109 512100 Regular Salaries	229,696	235,811	235,811	216,500	264,351	0	264,351	12.10
182602-109 512500 Auto Use Benefit	152	0	0	0	0	0	0	N/A
182602-109 512600 ER 457 Deferred	1,297	1,530	1,530	2,900	1,530	0	1,530	0.00
182602-109 514100 Overtime	20,248	20,200	20,200	17,600	21,000	0	21,000	3.96
182602-109 515000 Vacation Sell Back	0	1,552	1,552	1,600	635	0	635	-59.09
182602-109 519100 Reserve For Salary	0	5,217	5,217	0	91	0	91	-98.26
182602-109 521100 Social Security	17,835	18,669	18,669	15,000	20,389	0	20,389	9.21
182602-109 522100 Retirement Regular	25,691	27,088	27,088	22,400	32,221	0	32,221	18.95
182602-109 523150 Health Insurance	50,566	50,566	50,566	50,600	50,566	0	50,566	0.00
182602-109 523152 Dental Insurance	1,930	1,930	1,930	1,900	2,026	0	2,026	4.97
182602-109 523153 Short Term	386	386	386	400	482	0	482	24.87
182602-109 523154 Long Term	772	772	772	800	868	0	868	12.44
182602-109 523160 Life Insurance	643	679	679	700	741	0	741	9.13
182602-109 524100 Workers	6,100	5,500	5,500	5,500	6,600	0	6,600	20.00
182602-109 528200 Allowance Vehicle	-152	0	0	0	0	0	0	N/A
182900-109 512100 Regular Salaries	662	0	0	0	0	0	0	N/A
182900-109 521100 Social Security	46	0	0	0	0	0	0	N/A
182900-109 522100 Retirement Regular	66	0	0	0	0	0	0	N/A
182901-109 512100 Regular Salaries	873,097	894,887	894,887	943,400	1,036,106	0	1,036,106	15.78
182901-109 512500 Auto Use Benefit	478	0	0	0	0	0	0	N/A
182901-109 512600 ER 457 Deferred	7,313	7,840	7,840	11,600	7,440	0	7,440	-5.10
182901-109 514100 Overtime	193,206	207,500	207,500	215,000	215,000	0	215,000	3.61
182901-109 515000 Vacation Sell Back	0	2,552	2,552	2,500	2,491	0	2,491	-2.39
182901-109 518100 Termination Pay	143	0	0	0	0	0	0	N/A
182901-109 519100 Reserve For Salary	0	26,958	26,958	0	35	0	35	-99.87
182901-109 521100 Social Security	76,668	71,310	71,310	85,000	80,018	0	80,018	12.21
182901-109 522100 Retirement Regular	113,972	105,752	105,752	137,800	133,028	0	133,028	25.79
182901-109 523150 Health Insurance	289,248	289,248	289,248	289,200	289,248	0	289,248	0.00
182901-109 523152 Dental Insurance	11,040	11,040	11,040	11,000	11,593	0	11,593	5.01
182901-109 523153 Short Term	2,208	2,208	2,208	2,200	2,761	0	2,761	25.05
182901-109 523154 Long Term	4,416	4,416	4,416	4,400	4,969	0	4,969	12.52
182901-109 523160 Life Insurance	2,536	2,589	2,589	2,600	2,911	0	2,911	12.44
182901-109 524100 Workers	48,300	52,800	52,800	52,800	54,500	0	54,500	3.22
182901-109 528200 Allowance Vehicle	-478	0	0	0	0	0	0	N/A
Expenditures	1,978,941	2,049,000	2,049,000	2,093,400	2,241,600	0	2,241,600	9.40
<b>600 Operating Expense Expenditures</b>								
182602-109 631400 Engineering Fees	27,939	30,000	30,000	17,000	17,000	0	17,000	-43.33
182602-109 634207 IT Capital Allocation	22,000	4,800	4,800	4,800	0	0	0	-100.00
182602-109 634210 Info Tech	6,300	8,700	8,700	8,700	9,300	0	9,300	6.90
182602-109 634211 IT Billing Hours	400	500	500	500	800	0	800	60.00
182602-109 634251 Flood Control	215,254	200,000	200,000	160,000	240,000	0	240,000	20.00
182602-109 634805 Emergency Maint	496	0	0	600	600	0	600	N/A
182602-109 634980 Interdept Payment	12,125	0	0	0	0	0	0	N/A
182602-109 634999 Other Contractual	52,644	64,000	69,476	64,000	72,000	0	72,000	12.50
182602-109 639967 Temporary Labor	71,104	87,000	87,000	77,000	87,000	0	87,000	0.00
182602-109 641150 Telephone Beepers	360	400	400	360	400	0	400	0.00
182602-109 641400 Telephone Direct	999	1,200	1,200	350	0	0	0	-100.00
182602-109 641700 Cellular Telephone	3,900	4,200	4,200	3,000	3,000	0	3,000	-28.57
182602-109 641950 Postage Freight	3,214	300	300	100	200	0	200	-33.33
182602-109 643300 Trash and Garbage	10,997	14,000	14,000	14,000	14,000	0	14,000	0.00
182602-109 644100 Rent Buildings	13,693	18,000	18,000	44,000	45,000	0	45,000	150.00
182602-109 644600 Rent Equipment	1,122	1,500	1,500	2,000	1,800	0	1,800	20.00
182602-109 645100 Insurance General	5,000	5,100	5,100	5,100	4,500	0	4,500	-11.76
182602-109 645260 Auto Insurance	1,400	1,400	1,400	1,400	1,400	0	1,400	0.00
182602-109 646180 Building R And M	255	0	0	0	0	0	0	N/A
182602-109 646311 Sprinkler System	0	0	0	90	0	0	0	N/A
182602-109 646319 Tree Trimming	46,000	51,000	55,400	64,300	61,000	0	61,000	19.61
182602-109 646320 Landscape	5,902	5,000	5,000	5,000	5,000	0	5,000	0.00
182602-109 646430 Fleet Maint ISF	31,128	8,600	8,600	8,600	15,600	0	15,600	81.40
182602-109 646440 Fleet Maint ISF	5,425	2,500	2,500	2,500	6,700	0	6,700	168.00
182602-109 646445 Fleet Non Maint	783	1,200	1,200	1,900	2,500	0	2,500	108.33

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		FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2023 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Budget	Adopted % Change
<b>109 Pelican Bay Beautification MSTBU</b>									
<b>600 Operating Expense Expenditures</b>									
182602-109	646970 Other Equip Repair	10,542	2,500	2,500	3,000	3,000	0	3,000	20.00
182602-109	647110 Printing Binding	2,416	300	300	0	300	0	300	0.00
182602-109	649000 Sales Tax Expense	1	0	0	100	0	0	0	N/A
182602-109	649030 Clerks Recording	0	100	100	0	100	0	100	0.00
182602-109	649100 Legal Advertising	1,588	2,000	2,000	2,000	2,000	0	2,000	0.00
182602-109	651110 Office Supplies	5,595	1,500	1,500	1,500	1,500	0	1,500	0.00
182602-109	651930 Minor Office	299	1,000	1,000	0	0	0	0	-100.00
182602-109	651950 Minor Data	180	0	0	0	0	0	0	N/A
182602-109	652130 Clothing And	609	2,000	2,000	1,000	2,000	0	2,000	0.00
182602-109	652140 Personal Safety	2,131	1,200	1,200	3,000	3,500	0	3,500	191.67
182602-109	652310 Fertilizer Herbicides	43,550	100,000	100,000	65,000	70,000	0	70,000	-30.00
182602-109	652490 Fuel and Lubricants	2,044	2,400	2,400	1,400	3,500	0	3,500	45.83
182602-109	652990 Other Operating	11,339	8,000	8,000	12,000	13,700	0	13,700	71.25
182602-109	654360 Other Training Ed	3,814	2,000	2,000	2,000	4,000	0	4,000	100.00
182901-109	631400 Engineering Fees	16,162	10,000	10,000	0	10,000	0	10,000	0.00
182901-109	634207 IT Capital Allocation	4,400	17,300	17,300	17,300	0	0	0	-100.00
182901-109	634210 Info Tech	36,700	44,600	44,600	44,600	45,300	0	45,300	1.57
182901-109	634253 Flood Control	127,810	88,000	88,000	100,100	100,000	0	100,000	13.64
182901-109	634330 Towed Vehicles	285	0	0	0	0	0	0	N/A
182901-109	634805 Emergency Maint	2,525	2,500	2,500	0	2,500	0	2,500	0.00
182901-109	634980 Interdept Payment	869	0	0	0	0	0	0	N/A
182901-109	634990 Landscape	1,210	2,600	2,600	2,600	3,000	0	3,000	15.38
182901-109	634999 Other Contractual	216,021	126,900	132,485	201,000	153,000	0	153,000	20.57
182901-109	639964 Storage Contractor	824	500	500	200	300	0	300	-40.00
182901-109	639966 Pest Control	250	500	500	0	500	0	500	0.00
182901-109	639967 Temporary Labor	286,221	347,000	347,000	325,000	347,000	0	347,000	0.00
182901-109	640300 Out Of County	0	500	500	500	500	0	500	0.00
182901-109	640410 Motor Pool Rental	1,050	0	0	0	0	0	0	N/A
182901-109	641150 Telephone Beepers	360	400	400	400	400	0	400	0.00
182901-109	641400 Telephone Direct	998	1,200	1,200	700	400	0	400	-66.67
182901-109	641700 Cellular Telephone	9,101	9,600	9,600	8,200	9,500	0	9,500	-1.04
182901-109	641950 Postage Freight	85	500	500	100	500	0	500	0.00
182901-109	643100 Electricity	2,337	2,500	2,500	2,500	2,500	0	2,500	0.00
182901-109	643300 Trash and Garbage	3,138	4,000	4,000	4,000	4,000	0	4,000	0.00
182901-109	644100 Rent Buildings	13,794	42,000	42,000	44,000	45,000	0	45,000	7.14
182901-109	644600 Rent Equipment	5,171	2,000	2,000	3,000	4,300	0	4,300	115.00
182901-109	645100 Insurance General	13,200	13,500	13,500	13,500	12,900	0	12,900	-4.44
182901-109	645260 Auto Insurance	12,500	10,700	10,700	10,700	10,700	0	10,700	0.00
182901-109	646180 Building R And M	0	2,500	2,500	0	2,500	0	2,500	0.00
182901-109	646311 Sprinkler System	51,291	52,000	52,000	55,000	58,000	0	58,000	11.54
182901-109	646314 Maintenance	85,461	90,000	90,000	116,000	105,000	0	105,000	16.67
182901-109	646319 Tree Trimming	186,531	152,900	152,900	175,000	175,000	0	175,000	14.45
182901-109	646320 Landscape	57,417	160,000	160,000	130,000	120,000	0	120,000	-25.00
182901-109	646381 Road And Bikepath	6,788	25,000	25,000	25,000	25,000	0	25,000	0.00
182901-109	646430 Fleet Maint ISF	51,492	41,300	41,300	41,300	61,600	0	61,600	49.15
182901-109	646440 Fleet Maint ISF	21,977	16,500	16,500	16,500	29,400	0	29,400	78.18
182901-109	646445 Fleet Non Maint	5,685	1,700	1,700	1,700	6,300	0	6,300	270.59
182901-109	646970 Other Equip Repair	5,636	6,600	6,600	6,600	8,000	0	8,000	21.21
182901-109	647110 Printing Binding	5,284	1,000	1,000	200	500	0	500	-50.00
182901-109	649010 Licenses And	3,437	2,500	2,500	2,500	2,500	0	2,500	0.00
182901-109	649030 Clerks Recording	1,191	8,400	8,400	8,400	8,400	0	8,400	0.00
182901-109	649100 Legal Advertising	1,027	3,000	3,000	3,000	3,000	0	3,000	0.00
182901-109	651110 Office Supplies	5,056	2,000	2,000	2,000	2,000	0	2,000	0.00
182901-109	651930 Minor Office	465	15,000	15,000	5,000	0	0	0	-100.00
182901-109	651950 Minor Data	26	500	500	0	500	0	500	0.00
182901-109	652110 Clothing And	0	500	500	500	600	0	600	20.00
182901-109	652130 Clothing And	18,180	20,000	20,000	20,000	20,000	0	20,000	0.00
182901-109	652140 Personal Safety	5,349	4,000	4,000	7,000	7,000	0	7,000	75.00
182901-109	652310 Fertilizer Herbicides	77,831	120,000	120,000	105,000	105,000	0	105,000	-12.50
182901-109	652490 Fuel and Lubricants	32,894	40,000	40,000	30,000	55,700	0	55,700	39.25
182901-109	652910 Minor Operating	7,899	15,000	15,000	15,000	15,000	0	15,000	0.00
182901-109	652920 Computer Software	0	800	800	600	800	0	800	0.00
182901-109	652990 Other Operating	18,972	15,000	15,000	18,000	20,000	0	20,000	33.33
182901-109	652999 Painting Supplies	0	500	500	0	500	0	500	0.00
182901-109	653710 Traffic Signs	597	6,000	6,000	6,000	8,000	0	8,000	33.33

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	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2023 Forecast	FY 2023 Current	FY 2023 Expanded	FY 2023 Budget	Adopted % Change
<b>109 Pelican Bay Beautification MSTBU</b>								
<b>600 Operating Expense Expenditures</b>								
182901-109 654360 Other Training Ed	1,389	2,000	2,000	2,000	2,500	0	2,500	25.00
Expenditures	2,029,435	2,163,900	2,179,361	2,147,000	2,286,500	0	2,286,500	5.67
<b>610 Indirect Cost Reimburs Expenditures</b>								
182602-109 634970 Indirect Cost	121,400	136,100	136,100	136,100	150,000	0	150,000	10.21
Expenditures	121,400	136,100	136,100	136,100	150,000	0	150,000	10.21
<b>700 Capital Outlay Expenditures</b>								
182602-109 764900 Data Processing	0	500	500	0	500	0	500	0.00
182602-109 764990 Other Machinery	0	0	0	0	10,000	0	10,000	N/A
182901-109 764110 Autos And Trucks	94,875	85,000	85,000	81,000	0	0	0	-100.00
182901-109 764900 Data Processing	21,505	1,000	1,000	0	1,000	0	1,000	0.00
182901-109 764990 Other Machinery	39,478	91,000	91,000	91,000	87,000	0	87,000	-4.40
Expenditures	155,858	177,500	177,500	172,000	98,500	0	98,500	-44.51
<b>855f Trans to Property Appraiser Expenditures</b>								
959010-109 930600 Budget Transfers	5,067	85,000	85,000	85,000	80,000	0	80,000	-5.88
Expenditures	5,067	85,000	85,000	85,000	80,000	0	80,000	-5.88
<b>855h Trans to Tax Collector Expenditures</b>								
959010-109 930700 Budget Transfers	81,504	130,700	130,700	130,700	120,000	0	120,000	-8.19
Expenditures	81,504	130,700	130,700	130,700	120,000	0	120,000	-8.19
<b>912a Trans to 301 Co Wide Cap Fd Expenditures</b>								
929010-109 913010 Transfer to 301	0	8,700	8,700	8,700	10,000	0	10,000	14.94
Expenditures	0	8,700	8,700	8,700	10,000	0	10,000	14.94
<b>916h Trans to 408 Water/Sewer Fd Expenditures</b>								
929010-109 914080 Transfer to 408	23,100	21,000	21,000	21,000	17,600	0	17,600	-16.19
Expenditures	23,100	21,000	21,000	21,000	17,600	0	17,600	-16.19
<b>920f Trans to 506 IT Capital Expenditures</b>								
929010-109 915060 Transfer to 506	0	0	0	0	37,100	0	37,100	N/A
Expenditures	0	0	0	0	37,100	0	37,100	N/A
<b>991 Reserve for Contingencies Expenditures</b>								
919010-109 991000 Reserve For	0	159,000	159,000	0	160,000	0	160,000	0.63
Expenditures	0	159,000	159,000	0	160,000	0	160,000	0.63
<b>991d Reserve for Salary Adj. Expenditures</b>								
919010-109 992150 Reserve for Salary	0	0	0	0	162,500	0	162,500	N/A
Expenditures	0	0	0	0	162,500	0	162,500	N/A
<b>993 Reserve for Capital Expenditures</b>								
919010-109 993000 Reserve For	0	111,200	111,200	0	110,000	0	110,000	-1.08
Expenditures	0	111,200	111,200	0	110,000	0	110,000	-1.08
<b>995e Reserve for Disaster Relief Expenditures</b>								
919010-109 991700 Reserve For	0	700,000	700,000	0	700,000	0	700,000	0.00
Expenditures	0	700,000	700,000	0	700,000	0	700,000	0.00
<b>998 Reserve for Cash Flow Expenditures</b>								
919010-109 998000 Reserve For Cash	0	475,000	475,000	0	475,000	0	475,000	0.00
Expenditures	0	475,000	475,000	0	475,000	0	475,000	0.00
<b>999 Reserve for Attrition Expenditures</b>								
919010-109 992100 Reserve For	0	-43,900	-43,900	0	-39,300	0	-39,300	-10.48
Expenditures	0	-43,900	-43,900	0	-39,300	0	-39,300	-10.48
<b>325a Special Assessments Revenues</b>								
182601-109 325100 Special	905,104	0	0	0	0	0	0	N/A
182602-109 325100 Special	0	949,000	949,000	912,000	1,431,000	0	1,431,000	50.79
182900-109 325100 Special	3,170,106	0	0	0	0	0	0	N/A
182901-109 325100 Special	0	3,022,000	3,022,000	2,901,100	3,471,800	0	3,471,800	14.88
Revenues	4,075,210	3,971,000	3,971,000	3,813,100	4,902,800	0	4,902,800	23.47

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<b>109 Pelican Bay Beautification MSTBU</b>								
<b>360 Miscellaneous Revenues Revenues</b>								
182602-109 362192 Lease Facilities	0	17,900	17,900	17,900	18,400	0	18,400	2.79
182602-109 364410 Surplus Furniture	34,000	0	0	0	0	0	0	N/A
182901-109 362192 Lease Facilities	0	17,900	17,900	17,900	18,400	0	18,400	2.79
182901-109 364410 Surplus Furniture	63,650	0	0	0	0	0	0	N/A
182901-109 365100 Scrap Sales	4,150	0	0	0	0	0	0	N/A
182901-109 369130 Ins Co Refunds	701	0	0	0	0	0	0	N/A
Revenues	102,500	35,800	35,800	35,800	36,800	0	36,800	2.79
<b>361 Interest/Misc Revenues</b>								
182601-109 361320 Interest Tax	96	0	0	0	0	0	0	N/A
182900-109 361320 Interest Tax	336	0	0	0	0	0	0	N/A
989010-109 361170 Interest SBA	3,588	0	0	0	0	0	0	N/A
989010-109 361180 Investment Interest	13,764	23,100	23,100	15,000	20,000	0	20,000	-13.42
Revenues	17,785	23,100	23,100	15,000	20,000	0	20,000	-13.42
<b>392d Trans frm Property Appraiser Revenues</b>								
959010-109 486600 Transfer From	73,018	0	0	0	0	0	0	N/A
Revenues	73,018	0	0	0	0	0	0	N/A
<b>392h Trans frm Tax Collector Revenues</b>								
959010-109 486700 Transfer From Tax	32,667	0	0	0	0	0	0	N/A
Revenues	32,667	0	0	0	0	0	0	N/A
<b>413u Trans fm 320 Clam Bay Cap Fd Revenues</b>								
929010-109 481320 Transfer From 320	34,100	34,100	34,100	34,100	34,100	0	34,100	0.00
Revenues	34,100	34,100	34,100	34,100	34,100	0	34,100	0.00
<b>499u Carry Forward Revenues</b>								
919010-109 489200 Carryforward	2,816,900	2,311,000	2,311,000	2,756,900	1,861,000	0	1,861,000	-19.47
919010-109 489201 Carry Forward Of	0	0	15,461	0	0	0	0	N/A
Revenues	2,816,900	2,311,000	2,326,461	2,756,900	1,861,000	0	1,861,000	-19.47
<b>499z Less 5% Required By Law Revenues</b>								
919010-109 489900 Less 5% Required	0	-201,800	-201,800	0	-245,200	0	-245,200	21.51
Revenues	0	-201,800	-201,800	0	-245,200	0	-245,200	21.51
Fund Total Expenditure:	4,395,305	6,173,200	6,188,661	4,793,900	6,609,500	0	6,609,500	7.07
Fund Total Revenue:	7,152,179	6,173,200	6,188,661	6,654,900	6,609,500	0	6,609,500	7.07
Fund Balance:	2,756,874	0	0	1,861,000	0	0	0	N/A

**320 Clam Bay Restoration**

**600 Operating Expense Expenditures**

183800-320 631400 Engineering Fees	81,243	106,100	164,377	164,400	35,000	0	35,000	-67.01
183800-320 634999 Other Contractual	21,186	35,000	121,281	121,300	120,000	0	120,000	242.86
183800-320 646319 Tree Trimming	76,600	37,500	40,900	40,900	0	0	0	-100.00
183800-320 652990 Other Operating	0	0	4,553	4,600	0	0	0	N/A
Expenditures	179,029	178,600	331,111	331,200	155,000	0	155,000	-13.21

**855f Trans to Property Appraiser Expenditures**

959010-320 930600 Budget Transfers	0	8,900	8,900	8,900	6,800	0	6,800	-23.60
Expenditures	0	8,900	8,900	8,900	6,800	0	6,800	-23.60

**855h Trans to Tax Collector Expenditures**

959010-320 930700 Budget Transfers	3,591	13,100	13,100	13,100	9,600	0	9,600	-26.72
Expenditures	3,591	13,100	13,100	13,100	9,600	0	9,600	-26.72

**904i Trans to 109 PB MSTUBU Fd Expenditures**

929010-320 911090 Transfer to 109 Pel	34,100	34,100	34,100	34,100	34,100	0	34,100	0.00
Expenditures	34,100	34,100	34,100	34,100	34,100	0	34,100	0.00

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<b>320 Clam Bay Restoration</b>								
<b>325a Special Assessments Revenues</b>								
183800-320 325100 Special	776	238,500	238,500	229,000	203,100	0	203,100	-14.84
183805-320 325100 Special	178,788	0	0	0	0	0	0	N/A
Revenues	179,564	238,500	238,500	229,000	203,100	0	203,100	-14.84
<b>361 Interest/Misc Revenues</b>								
183805-320 361320 Interest Tax	19	0	0	0	0	0	0	N/A
989010-320 361170 Interest SBA	215	0	0	100	0	0	0	N/A
989010-320 361180 Investment Interest	826	100	100	700	100	0	100	0.00
Revenues	1,060	100	100	800	100	0	100	0.00
<b>392d Trans frm Property Appraiser Revenues</b>								
959010-320 486600 Transfer From	2,980	0	0	0	0	0	0	N/A
Revenues	2,980	0	0	0	0	0	0	N/A
<b>392h Trans frm Tax Collector Revenues</b>								
183800-320 486700 Transfer From Tax	901	0	0	0	0	0	0	N/A
183805-320 486700 Transfer From Tax	-901	0	0	0	0	0	0	N/A
959010-320 486700 Transfer From Tax	1,337	0	0	0	0	0	0	N/A
Revenues	1,337	0	0	0	0	0	0	N/A
<b>499u Carry Forward Revenues</b>								
919010-320 489200 Carryforward	201,900	8,100	8,100	170,100	12,600	0	12,600	55.56
919010-320 489201 Carry Forward Of	0	0	152,510	0	0	0	0	N/A
Revenues	201,900	8,100	160,610	170,100	12,600	0	12,600	55.56
<b>499z Less 5% Required By Law Revenues</b>								
919010-320 489900 Less 5% Required	0	-12,000	-12,000	0	-10,300	0	-10,300	-14.17
Revenues	0	-12,000	-12,000	0	-10,300	0	-10,300	-14.17
Fund Total Expenditure:	216,720	234,700	387,211	387,300	205,500	0	205,500	-12.44
Fund Total Revenue:	386,841	234,700	387,210	399,900	205,500	0	205,500	-12.44
Fund Balance:	170,121	0	-1	12,600	0	0	0	N/A

**322 Pelican Bay Irr & Lndscp**

**600 Operating Expense Expenditures**

183825-322 631400 Engineering Fees	94,150	0	205,746	732,400	0	0	0	N/A
183825-322 631401 Engineering Fees	167,377	0	65,133	65,100	0	0	0	N/A
183825-322 631990 Other Professional	0	400,000	0	0	0	0	0	-100.00
183825-322 634251 Flood Control	20,907	0	4,837	4,800	0	0	0	N/A
183825-322 634980 Interdept Payment	2,363	0	0	0	0	0	0	N/A
183825-322 634999 Other Contractual	358,611	2,038,400	3,855,468	3,855,400	1,300,000	0	1,300,000	-36.22
183825-322 644600 Rent Equipment	0	0	50	100	0	0	0	N/A
183825-322 646320 Landscape	0	0	157,020	157,000	100,000	0	100,000	N/A
183825-322 649010 Licenses And	1,029	0	0	0	0	0	0	N/A
183825-322 649980 Reimb Prior Year	0	0	0	160,000	0	0	0	N/A
183825-322 653710 Traffic Signs	95,971	150,000	93,971	94,000	150,000	0	150,000	0.00
Expenditures	740,408	2,588,400	4,382,225	5,068,800	1,550,000	0	1,550,000	-40.12

**700 Capital Outlay Expenditures**

183825-322 763100 Improvements	413,165	1,531,200	4,543,349	4,543,300	370,000	0	370,000	-75.84
Expenditures	413,165	1,531,200	4,543,349	4,543,300	370,000	0	370,000	-75.84

**855f Trans to Property Appraiser Expenditures**

959010-322 930600 Budget Transfers	0	30,700	30,700	30,700	57,400	0	57,400	86.97
Expenditures	0	30,700	30,700	30,700	57,400	0	57,400	86.97

**855h Trans to Tax Collector Expenditures**

959010-322 930700 Budget Transfers	27,103	57,400	57,400	57,400	34,000	0	34,000	-40.77
Expenditures	27,103	57,400	57,400	57,400	34,000	0	34,000	-40.77



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<b>322 Pelican Bay Irr &amp; Lndscp</b>								
<b>911y Trans to 299 Debt Serv Fd Expenditures</b>								
929010-322 912990 Transfer to 299	0	200,000	200,000	63,500	209,300	0	209,300	4.65
Expenditures	0	200,000	200,000	63,500	209,300	0	209,300	4.65
<b>992a Reserve for Future Debt Service Expenditures</b>								
919010-322 992090 Reserve For Future	0	75,000	75,000	0	0	0	0	-100.00
Expenditures	0	75,000	75,000	0	0	0	0	-100.00
<b>993 Reserve for Capital Expenditures</b>								
919010-322 993000 Reserve For	0	451,600	451,600	0	490,200	0	490,200	8.55
Expenditures	0	451,600	451,600	0	490,200	0	490,200	8.55
<b>995e Reserve for Disaster Relief Expenditures</b>								
919010-322 991700 Reserve For	0	160,000	160,000	0	0	0	0	-100.00
Expenditures	0	160,000	160,000	0	0	0	0	-100.00
<b>325a Special Assessments Revenues</b>								
183825-322 325100 Special	1,355,165	1,914,700	1,914,700	1,838,100	1,582,600	0	1,582,600	-17.34
Revenues	1,355,165	1,914,700	1,914,700	1,838,100	1,582,600	0	1,582,600	-17.34
<b>360 Miscellaneous Revenues Revenues</b>								
183825-322 366900 Contributions	0	400,000	0	0	0	0	0	-100.00
183825-322 369130 Ins Co Refunds	689,212	0	0	0	0	0	0	N/A
Revenues	689,212	400,000	0	0	0	0	0	-100.00
<b>361 Interest/Misc Revenues</b>								
183825-322 361320 Interest Tax	144	0	0	0	0	0	0	N/A
989010-322 361170 Interest SBA	4,975	0	0	0	0	0	0	N/A
989010-322 361180 Investment Interest	17,776	9,500	9,500	26,200	10,000	0	10,000	5.26
Revenues	22,895	9,500	9,500	26,200	10,000	0	10,000	5.26
<b>392d Trans frm Property Appraiser Revenues</b>								
959010-322 486600 Transfer From	11,808	0	0	0	0	0	0	N/A
Revenues	11,808	0	0	0	0	0	0	N/A
<b>392h Trans frm Tax Collector Revenues</b>								
959010-322 486700 Transfer From Tax	5,311	0	0	0	0	0	0	N/A
Revenues	5,311	0	0	0	0	0	0	N/A
<b>405k Trans fm 111 Unincorp Gen Fd Revenues</b>								
929010-322 481111 Transfer From 111	520,000	520,000	520,000	520,000	520,000	0	520,000	0.00
Revenues	520,000	520,000	520,000	520,000	520,000	0	520,000	0.00
<b>432c Trans fm 778 Pel Bay Lighting Revenues</b>								
929010-322 481778 Transfer From 778	2,061,800	440,000	440,000	440,000	370,000	0	370,000	-15.91
Revenues	2,061,800	440,000	440,000	440,000	370,000	0	370,000	-15.91
<b>499u Carry Forward Revenues</b>								
919010-322 489200 Carryforward	3,716,700	1,926,400	1,926,400	7,247,400	308,000	0	308,000	-84.01
919010-322 489201 Carry Forward Of	0	0	5,205,974	0	0	0	0	N/A
Revenues	3,716,700	1,926,400	7,132,374	7,247,400	308,000	0	308,000	-84.01
<b>499z Less 5% Required By Law Revenues</b>								
919010-322 489900 Less 5% Required	0	-116,300	-116,300	0	-79,700	0	-79,700	-31.47
Revenues	0	-116,300	-116,300	0	-79,700	0	-79,700	-31.47
Fund Total Expenditure:	1,180,676	5,094,300	9,900,274	9,763,700	2,710,900	0	2,710,900	-46.79
Fund Total Revenue:	8,382,891	5,094,300	9,900,274	10,071,700	2,710,900	0	2,710,900	-46.79
Fund Balance:	7,202,215	0	0	308,000	0	0	0	N/A

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<b>778 Pelican Bay Light</b>								
<b>500 Personal Services Expenditures</b>								
182701-778 512100 Regular Salaries	53,456	66,447	66,447	69,200	74,298	0	74,298	11.82
182701-778 512500 Auto Use Benefit	152	0	0	0	0	0	0	N/A
182701-778 512600 ER 457 Deferred	348	530	530	1,000	530	0	530	0.00
182701-778 514100 Overtime	5,812	6,900	6,900	6,400	7,100	0	7,100	2.90
182701-778 515000 Vacation Sell Back	0	504	504	200	179	0	179	-64.48
182701-778 519100 Reserve For Salary	0	1,486	1,486	0	79	0	79	-94.68
182701-778 521100 Social Security	4,241	5,271	5,271	5,500	5,738	0	5,738	8.86
182701-778 522100 Retirement Regular	6,109	7,637	7,637	8,200	9,056	0	9,056	18.58
182701-778 523150 Health Insurance	13,886	13,886	13,886	13,900	13,886	0	13,886	0.00
182701-778 523152 Dental Insurance	530	530	530	600	556	0	556	4.91
182701-778 523153 Short Term	106	106	106	100	132	0	132	24.53
182701-778 523154 Long Term	212	212	212	200	238	0	238	12.26
182701-778 523160 Life Insurance	188	191	191	200	208	0	208	8.90
182701-778 524100 Workers	2,400	1,800	1,800	1,800	1,600	0	1,600	-11.11
182701-778 528200 Allowance Vehicle	-152	0	0	0	0	0	0	N/A
Expenditures	87,287	105,500	105,500	107,300	113,600	0	113,600	7.68
<b>600 Operating Expense Expenditures</b>								
182701-778 631400 Engineering Fees	0	5,000	5,000	0	4,500	0	4,500	-10.00
182701-778 634210 Info Tech	600	500	500	500	0	0	0	-100.00
182701-778 634805 Emergency Maint	0	2,500	2,500	5,000	2,500	0	2,500	0.00
182701-778 634999 Other Contractual	35,277	37,800	43,730	43,800	45,000	0	45,000	19.05
182701-778 639964 Storage Contractor	824	500	500	200	200	0	200	-60.00
182701-778 639967 Temporary Labor	35,694	43,600	43,600	41,000	44,000	0	44,000	0.92
182701-778 641150 Telephone Beepers	360	400	400	400	400	0	400	0.00
182701-778 641400 Telephone Direct	701	800	800	250	0	0	0	-100.00
182701-778 641950 Postage Freight	85	200	200	350	400	0	400	100.00
182701-778 643100 Electricity	25,420	26,000	26,000	26,000	26,000	0	26,000	0.00
182701-778 644100 Rent Buildings	13,693	15,000	15,000	44,000	45,000	0	45,000	200.00
182701-778 644600 Rent Equipment	2,105	2,000	2,000	2,200	2,500	0	2,500	25.00
182701-778 645100 Insurance General	1,500	1,400	1,400	1,400	1,100	0	1,100	-21.43
182701-778 645260 Auto Insurance	900	900	900	900	900	0	900	0.00
182701-778 646430 Fleet Maint ISF	4,392	1,400	1,400	1,900	4,500	0	4,500	221.43
182701-778 646440 Fleet Maint ISF	1,502	900	900	600	1,100	0	1,100	22.22
182701-778 646445 Fleet Non Maint	4,835	200	200	200	4,900	0	4,900	2,350.00
182701-778 646970 Other Equip Repair	0	500	500	0	500	0	500	0.00
182701-778 651110 Office Supplies	6,636	800	800	0	800	0	800	0.00
182701-778 652140 Personal Safety	1,104	1,100	1,100	2,500	2,500	0	2,500	127.27
182701-778 652490 Fuel and Lubricants	243	300	300	300	500	0	500	66.67
182701-778 652990 Other Operating	2,387	2,000	2,000	4,000	4,000	0	4,000	100.00
182701-778 652992 Electrical	0	26,000	26,000	10,000	10,000	0	10,000	-61.54
182701-778 652993 Light Bulbs Ballast	5,101	15,000	15,000	8,000	13,000	0	13,000	-13.33
Expenditures	143,359	184,800	190,730	193,500	214,300	0	214,300	15.96
<b>610 Indirect Cost Reimburs Expenditures</b>								
182701-778 634970 Indirect Cost	10,000	9,800	9,800	9,800	9,400	0	9,400	-4.08
Expenditures	10,000	9,800	9,800	9,800	9,400	0	9,400	-4.08
<b>700 Capital Outlay Expenditures</b>								
182701-778 764110 Autos And Trucks	0	156,000	156,000	152,000	0	0	0	-100.00
182701-778 764900 Data Processing	0	500	500	0	500	0	500	0.00
Expenditures	0	156,500	156,500	152,000	500	0	500	-99.68
<b>855f Trans to Property Appraiser Expenditures</b>								
959010-778 930600 Budget Transfers	0	12,000	12,000	12,000	10,000	0	10,000	-16.67
Expenditures	0	12,000	12,000	12,000	10,000	0	10,000	-16.67
<b>855h Trans to Tax Collector Expenditures</b>								
959010-778 930700 Budget Transfers	12,688	17,000	17,000	17,000	15,000	0	15,000	-11.76
Expenditures	12,688	17,000	17,000	17,000	15,000	0	15,000	-11.76
<b>912w Trans to 322 Pel Bay Irr and Land Expenditures</b>								
929010-778 913220 Transfer to 322 Pel	2,061,800	440,000	440,000	440,000	370,000	0	370,000	-15.91
Expenditures	2,061,800	440,000	440,000	440,000	370,000	0	370,000	-15.91

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<b>778 Pelican Bay Light</b>								
<b>991 Reserve for Contingencies Expenditures</b>								
919010-778 991000 Reserve For	0	11,400	11,400	0	11,400	0	11,400	0.00
Expenditures	0	11,400	11,400	0	11,400	0	11,400	0.00
<b>993 Reserve for Capital Expenditures</b>								
919010-778 993000 Reserve For	0	36,400	36,400	0	36,400	0	36,400	0.00
Expenditures	0	36,400	36,400	0	36,400	0	36,400	0.00
<b>998 Reserve for Cash Flow Expenditures</b>								
919010-778 998000 Reserve For Cash	0	39,700	39,700	0	40,000	0	40,000	0.76
Expenditures	0	39,700	39,700	0	40,000	0	40,000	0.76
<b>306 Ad Valorem Taxes Revenues</b>								
182700-778 311100 Current Ad Valorem	629,977	0	0	0	0	0	0	N/A
182701-778 311100 Current Ad Valorem	0	660,900	660,900	634,500	683,500	0	683,500	3.42
Revenues	629,977	660,900	660,900	634,500	683,500	0	683,500	3.42
<b>307 Delinquent Ad Valorem Taxes Revenues</b>								
182700-778 311200 Delinquent Ad	2,270	0	0	0	0	0	0	N/A
Revenues	2,270	0	0	0	0	0	0	N/A
<b>360 Miscellaneous Revenues Revenues</b>								
182701-778 362192 Lease Facilities	0	18,400	18,400	18,400	18,900	0	18,900	2.72
Revenues	0	18,400	18,400	18,400	18,900	0	18,900	2.72
<b>361 Interest/Misc Revenues</b>								
182700-778 361320 Interest Tax	68	0	0	0	0	0	0	N/A
989010-778 361170 Interest SBA	1,388	0	0	0	0	0	0	N/A
989010-778 361180 Investment Interest	5,555	3,600	3,600	2,400	3,600	0	3,600	0.00
Revenues	7,011	3,600	3,600	2,400	3,600	0	3,600	0.00
<b>392h Trans frm Tax Collector Revenues</b>								
959010-778 486700 Transfer From Tax	4,446	0	0	0	0	0	0	N/A
Revenues	4,446	0	0	0	0	0	0	N/A
<b>499u Carry Forward Revenues</b>								
919010-778 489200 Carryforward	2,096,500	364,300	364,300	425,000	148,700	0	148,700	-59.18
919010-778 489201 Carry Forward Of	0	0	5,930	0	0	0	0	N/A
Revenues	2,096,500	364,300	370,230	425,000	148,700	0	148,700	-59.18
<b>499z Less 5% Required By Law Revenues</b>								
919010-778 489900 Less 5% Required	0	-34,100	-34,100	0	-34,100	0	-34,100	0.00
Revenues	0	-34,100	-34,100	0	-34,100	0	-34,100	0.00
Fund Total Expenditure:	2,315,134	1,013,100	1,019,030	931,600	820,600	0	820,600	-19.00
Fund Total Revenue:	2,740,204	1,013,100	1,019,030	1,080,300	820,600	0	820,600	-19.00
Fund Balance:	425,070	0	0	148,700	0	0	0	N/A

A/c 322 02/25/22 Update

A/C 322	21/22 Budget Amended	Current Estimate	Variance	
Budgeted Carryforward	\$7,132,374	\$7,132,374	0	Cfwd per Jan F/S \$7,260,813
			0	
21/22 Assessment - net	1,798,400	1,798,400	0	
Interest	9,500	20,000	10,500	Higher balances
Transfers In			0	
A/c 778 Transfer	440,000	440,000	0	
CC S/W Cont'n	620,000	620,000	0	
Miscellaneous Rev.	0	0	0	PBF sidewalks bld separately
			0	
	\$9,900,274	\$9,910,774	10,500	
			0	
<b>PROJECTS</b>			0	
Landscaps Imp.	157,881	157,881	0	PBB Median Project
Signage	93,971	93,971	0	Reserve build
Beach Reno	2,237,867	1,021,962	1,215,905	Expense lower than expected
Reserve		275,000	-275,000	Reserve build
Roadway Safety	100,946	100,946	0	Crosswalk
Side Walk Engineering	67,831	67,831	0	
Ops Building	3,797,708	3,797,708	0	\$3.8m - CC share \$0.9M+ F&F
Sidewalks - Phase 1	653,843	653,843	0	
Sidewalks - Phase 2	0	7,382,597	-7,382,597	\$6.0M + CEI+Engineering
Lake Banks	1,816,530	2,401,946	-585,416	\$2.3m + Engineering
Res. Capital Outlay	451,800	0	451,800	
Debt Service (Int)	75,000		75,000	
Debt Service	200,000	200,000	0	Interest and loan inflation fees
Irma Insurance reclaim	160,000	160,000	0	
Collar County Fees	88,100	88,100	0	
			0	
Financing needed	\$9,900,274	\$18,381,782	-\$8,481,508	

Table 1-1