



**Collier County, Florida
Board of County
Commissioners**

**Fiscal Year 2024-25
Tentative Budget**



Office of the County Manager
Amy Patterson

3299 Tamiami Trail East, Suite 202 • Naples Florida 34112-5746 • (239) 252-8383

MEMORANDUM

To: Board of County Commissioners

From: Amy Patterson *AP*
County Manager

Date: July 12, 2024

Subject: FY 2025 Tentative Budget Transmittal

Pursuant to the requirements of Section 129.03(3), F.S., please find enclosed the Collier County FY 2025 Tentative Budget. Transmittal of the tentative budget to the County Commission on this date satisfies part of the State's Truth in Millage (TRIM) timeline for adoption of the County's FY 2025 Budget.

At the Tuesday, July 9, 2024 Board meeting, the Board adopted tax rates that must be provided to the Collier County Property Appraiser for use in preparing the statutorily required Notice of Proposed Taxes in accordance with the TRIM statute. These rates are established as the maximum property tax rates to be levied in FY 2025. The Board also reaffirmed the scheduled budget hearing dates of September 5, 2024, and September 19, 2024. Both actions were accomplished by resolution.

The County-Wide Taxing District budgets, inclusive of the General Fund, Water Pollution Control Fund, and Conservation Collier Fund, reflect the adopted maximum millage rates at a millage neutral levy of \$3.2043, \$0.0263, and \$0.2242 per \$1,000 of taxable value respectively. The Unincorporated Area General Fund budget also reflects the adopted maximum millage rate at the millage neutral levy, of \$0.7280 per \$1,000 of taxable value.

Moving forward, these millage rates may not be increased without meeting extraordinary public notice and advertising requirements. However, the Board will have opportunities throughout the remainder of the priority-based budgeting process to maintain or lower these rates in each taxing district.

Budget adjustments from the recommended budget presented at the June 20, 2024 Budget Workshop reflect new taxable values certified by the Property Appraiser by the July 1st, 2024 certification deadline; Board action at and since the FY 2025 June budget workshop; and necessary revenue or expense adjustments in FY 2024 and/or FY 2025. A summary listing of budget changes by fund together with a narrative description of the fund change is included as part of the Summary Information.

Thank you for your continued consideration as we move toward formal budget adoption in September.

Table of Contents

Summary Information:

Summary of Budget Changes from June Workshop	1
County-wide Overview.....	5
Budget by Fund Summary.....	7
Maximum Property Tax Rates Based on July 1, 2024 Taxable Value	13
Proposed Property Tax Dollars Based on July 1, 2024 Taxable Value	14
Taxable Property Values Based on July 1, 2024 Taxable Value	15
Budget by Fund.....	1
Capital Improvement Program	1



Summary Information

**SUMMARY OF CHANGES FROM JUNE WORKSHOP
TO THE FY 2025 TENTATIVE BUDGET**

**SUMMARY OF CHANGES FROM
JUNE WORKSHOP**

<u>FUND TITLE/(NUMBER)</u>	<u>NET CHANGE TO</u>	<u>FUND TOTAL</u>	<u>EXPLANATION</u>
Immokalee Redevelopment CRA Fund (1025) Major funding source is Tax Increment Financing from General Fund (0001) and (1011)	\$	69,900	On the revenue side, the millage neutral maximum millage rate and July certified taxable value increased the Tax Increment Financing transfer from the General Fund (0001) in the amount of \$57,200 and \$12,700 from the Unincorporated Area General Fund MSTD (1011). On the expense side, reserves decreased by \$69,900.
Ave Maria Innovation Zone Fund (1030) Major funding source is Tax Increment Financing from General Fund (0001) and (1011)	\$	8,900	On the revenue side, Innovation Zone Fund transfer of Tax Increment Financing from General Fund (0001) increased by \$7,300 and the transfer from the Unincorporated Area General Fund MSTD (1011) increased by \$1,600 reflecting the millge neutral maximum millage rate and July taxable value in the Innovation Zone. On the expense side, reserves increased by 8,900.
I-75 & Collier Blvd Innovation Zone Fund (1031) Major funding source is Tax Increment Financing from General Fund (0001) and (1011)	\$	166,700	On the revenue side, Innovation Zone Fund transfer of Tax Increment Financing increased by \$136,000 from General Fund (0001) and \$30,700 from the Unincorporated Area General Fund MSTU (1011) reflecting the millage neutral maximum millage rate and July taxable value in the Innovation Zone. On the expense side, reserves increased by \$166,700.
Golden Gate City Economic Development Zone Fund (1032) Major funding source is Tax Increment Financing from General Fund (0001) and (1011)	\$	348,100	On the revenue side, the Economic Development Zone Fund transfer of Tax Increment Financing increased by \$164,800 from the General Fund (0001) and \$36,800 from the Unincorporated Area General Fund MSTU (1011) reflecting the millage neutral maximum millage rate and July taxable value in the Innovation Zone. Additionally, carryforward increased by \$146,500 due to a portion of reimbursement for the CENTRO being forecasted in FY 2024, which is now anticipated in FY 2025. On the expense side, reserves increased by \$201,600 and Remittances increased by \$146,500 due to the timing of the CENTRO project reimbursement.
Ochopee Fire Control District Fund (1040) Major funding source is Ad Valorem	\$	32,900	Ad Valorem increased by \$34,600 due to the July certified taxable value less a \$1,700 adjustment for the 5% revenue reserve as required by law. On the expense side, capital outlay increased by \$32,300, and the transfer to the tax collector by \$600.
Goodland Fire District Fund (1041) Major funding source is Ad Valorem	\$	1,400	Ad Valorem increased by \$1,500 due to the July certified taxable value less a \$100 adjustment for the 5% revenue reserve as required by law. On the expense side, remittances to other governments increased by 1,300, and the transfer to the tax collector by \$100.
Conservation Collier Land Acquisition Fund (1061) Major funding source is Ad Valorem	\$	4,841,000	Ad Valorem increased by \$2,337,600 to reflect the millage neutral maximum millage rate and the July certified taxable value, less \$116,900 for the 5% revenue reserve required by law. Carryforward increased \$2,620,300 to facilitate the partial transfers in FY24 to General Fund (0001) and the Unincorporated General Fund (0001) which was approved by the Board 7/9/24, Agenda Item 16.F.5. On the expense side, Capital Outlay increased \$22,465,400 and the transfer to Conservation Maintenance Fund (1062) decreased \$17,624,400.
Conservation Collier Management Trust Fund (1062) Major funding source is a transfer from Conservation Collier Land Acquisition Fund (1061)	\$	(4,431,600)	In order to facilitate the FY24 partial transfers to the General Fund (0001) and the Unincorporated General Fund (1011) the Board approved Agenda Item 16.F.5 on 7/9/24 which increased carryforward \$13,192,800 and decreased the Transfer from Conservation Collier Land Acquisition Fund (1061) \$17,624,400. On the expense side, the Reserves decreased by \$4,431,600.
Collier County Lighting Fund (1601) Major funding source is Ad Valorem	\$	12,900	Ad Valorem increased by \$13,600 due to the July certified taxable value less an adjustment of \$700 for the 5% revenue reserve required by law. On the expense side, the operating expense budget increased by \$12,600 and transfer to the tax collector increased by \$300.

**SUMMARY OF CHANGES FROM JUNE WORKSHOP
TO THE FY 2025 TENTATIVE BUDGET**

**SUMMARY OF CHANGES FROM
JUNE WORKSHOP**

<u>FUND TITLE/(NUMBER)</u>	<u>NET CHANGE TO</u>	<u>FUND TOTAL</u>	<u>EXPLANATION</u>
Golden Gate Community Center Fund (1605) Major funding source is Ad Valorem	\$	13,800	Ad Valorem increased by \$14,600 due to the July certified taxable value less a \$800 adjustment for the 5% revenue reserve required by law. Reserves increased by \$13,500 and the transfer to the tax collector increased by \$300.
Victoria Park Drainage MSTU Fund (1608) Major funding source is Ad Valorem	\$	100	Ad Valorem increased by \$100 due to the July certified taxable value. On the expense side, the operating expense budget has been increased by \$100.
Naples Park Drainage MSTU Fund (1613) Major funding source is Ad Valorem	\$	100	Ad Valorem increased by \$100 due to the July certified taxable value. On the expense side, the operating expense budget has been increased by \$100.
Vanderbilt Beach MSTU Fund (1617) Major funding source is Ad Valorem	\$	1,200	Ad Valorem increased by \$1,300 due to the July certified taxable value less a \$100 adjustment for the 5% revenue reserve as required by law. On the expense side, the operating expense budget has been increased by \$1,200.
Lely Golf Estates MSTU Fund (1620) Major funding source is Ad Valorem	\$	(3,500)	Ad Valorem decreased by \$3,700 due to the July certified taxable value offset by a \$200 adjustment for the 5% revenue reserve as required by law. On the expense side, operating expenses decreased by \$3,500.
Golden Gate Beautification MSTU Fund (1621) Major funding source is Ad Valorem	\$	9,300	Ad Valorem increased by \$9,800 due to the July certified taxable value less \$500 for the 5% revenue reserve required by law. On the expense side, the operating budget was increased by \$9,200, and the transfer to the tax collector increased by \$100.
Radio Road Beautification Fund (1625) Major funding source is Ad Valorem	\$	1,500	Ad Valorem increased by \$1,600 due to the July certified taxable value less \$100 adjustment for the 5% revenue reserve as required by law. On the expense side, operating expenses increased by \$1,500.
Forest Lakes Roadway & Drainage MSTU Fund (1626) Major funding source is Ad Valorem	\$	4,400	Ad Valorem increased by \$4,600 due to the July certified taxable value less \$200 for the 5% revenue reserve required by law. On the expense side, the operating budget was increased by \$4,300, and the transfer to the tax collector increased by \$100.
Immokalee Beatification MSTU Fund (1629) Major funding source is Ad Valorem	\$	10,600	Ad Valorem increased by \$11,200 due to the July certified taxable value less \$600 for the 5% required by law. On the expense side reserves for capital increased by \$10,400 and the transfer to the tax collector increased by \$200.
Bayshore/Avalon Beatification MSTU Fund (1630) Major funding source is Ad Valorem	\$	38,900	Ad Valorem increased by \$41,000 due to the July certified taxable value less \$2,100 for the 5% required by law. On the expense side reserves for capital increased by \$38,100 and the transfer to the tax collector increased by \$800.
Haldeman Creek MSTU Fund (1631) Major funding source is Ad Valorem	\$	2,800	Ad Valorem increased by \$3,000 due to the July certified taxable value less the \$200 for the 5% required by law. On the expense side, reserves for capital increased by \$2,700 and the transfer to the tax collector increased by \$100.
Rock Road MSTU Fund (1632) Major funding source is Ad Valorem	\$	400	Ad Valorem increased by \$400 due to the July certified taxable value. On the expense side, the operating budget was increased by \$400.
Vanderbilt Waterways MSTU Fund (1635) Major funding source is Ad Valorem	\$	12,000	Ad Valorem increased by \$12,600 due to the July certified taxable value less \$600 for the 5% revenue reserve required by law. On the expense side, the operating budget was increased by \$12,000.

**SUMMARY OF CHANGES FROM JUNE WORKSHOP
TO THE FY 2025 TENTATIVE BUDGET**

**SUMMARY OF CHANGES FROM
JUNE WORKSHOP**

<u>FUND TITLE/(NUMBER)</u>	<u>NET CHANGE TO</u>	<u>FUND TOTAL</u>	<u>EXPLANATION</u>
42nd Ave SE MSTU (1637) Major funding source is Ad Valorem	\$	100	Ad Valorem increased by \$100 due to the July certified taxable value. On the expense side, the operating budget was increased by \$100.
Palm River MSTU Fund (1638) Major funding source is Ad Valorem	\$	8,800	Ad Valorem increased by \$9,300 due to the July certified taxable value less a \$500 adjustment for the 5% revenue reserve required by law. On the expense side, the operating expense budget increased by \$8,800.
Private Road Emergency Repair MSTU Fund (1639) Major funding source is Ad Valorem	\$	700	Ad Valorem increased by \$700 due to the July certified taxable value. On the expense side, the operating expense budget increased by \$700.
Growth Management Capital (3025) Major funding source are transfers from Community Development Fund (1013) and Planning Fund (1014)	\$	820,900	On the revenue side, the transfer from Planning Fund (1014) increased by \$2,078,700 and Carryforward decreased by \$1,257,800. On the expense side, Capital Outlay increased by \$2,078,700 and the Transfer to Community Development Fund (1013) decreased by \$1,257,800.
Pelican Bay Capital (3041) Major funding source is Special Assessments	\$	31,300	On the revenue side, the transfer from Pelican Bay Street Lighting Fund (1008) increased by \$31,300 due to the July certified taxable value. On the expense side, Operating Expenses increased \$31,300.
Total	<u>\$</u>	<u>39,381,300</u>	
Gross Budget at June Workshop	<u>\$</u>	<u>2,942,049,700</u>	
Gross Tentative Budget	<u>\$</u>	<u>2,981,431,000</u>	

Collier County FY 2025 Budget Summary

Operating Budget

<u>Division/Agency</u>	FY 23/24 Adopted	FY 24/25 Current	FY 24/25 Expanded	FY 24/25 Total	% Change
Board of County Commissioners Operations	1,496,300	1,625,300	0	1,625,300	8.62%
County Attorney	3,602,700	3,719,600	0	3,719,600	3.24%
Other General Administration	21,221,000	20,909,400	0	20,909,400	(1.47%)
Total Board of County Commissioners	26,320,000	26,254,300	0	26,254,300	(0.25%)
County Manager's Agency:					
Corporate Business Operations	139,011,000	152,439,400	300,700	152,740,100	9.88%
Public Safety	69,899,200	93,973,900	947,900	94,921,800	35.80%
Growth Management	205,718,400	212,262,300	1,339,400	213,601,700	3.83%
Office of the County Manager	109,723,900	128,556,500	1,069,800	129,626,300	18.14%
Public Services	76,512,600	74,663,300	355,100	75,018,400	(1.95%)
Public Utilities	331,856,600	401,592,400	0	401,592,400	21.01%
Transportation Management Services	97,024,500	100,685,200	0	100,685,200	3.77%
Total County Manager Operations	1,029,746,200	1,164,173,000	4,012,900	1,168,185,900	13.44%
Courts & Related Agencies	7,133,200	7,041,300	0	7,041,300	(1.29%)
Constitutional Officers:					
Property Appraiser	11,212,700	11,622,400	0	11,622,400	3.65%
Supervisor of Elections	6,106,500	5,507,800	0	5,507,800	(9.80%)
Clerk of Courts	18,698,600	19,417,400	208,800	19,626,200	4.96%
Sheriff	261,533,800	278,518,900	0	278,518,900	6.49%
Tax Collector	34,355,200	35,596,700	0	35,596,700	3.61%
Total Constitutional Officers	331,906,800	350,663,200	208,800	350,872,000	5.71%
Grand Total Operating	1,395,106,200	1,548,131,800	4,221,700	1,552,353,500	11.27%
<u>Debt Service</u>					
	FY 23/24 Total	FY 24/25 Current	FY 24/25 Expanded	FY 24/25 Total	% Change
General Governmental Debt Service	46,599,300	46,999,800	0	46,999,800	0.86%
Public Utilities Debt Service	54,033,000	53,614,500	0	53,614,500	(0.77%)
Grand Total Debt Service	100,632,300	100,614,300	0	100,614,300	(0.02%)
<u>Capital Budget</u>					
	FY 23/24 Total	FY 24/25 Current	FY 24/25 Expanded	FY 24/25 Total	% Change
County Manager's Agency:					
Public Safety Capital Projects	8,979,500	4,033,900	0	4,033,900	(55.08%)
Office of the County Manager Capital Projects	326,658,700	262,858,400	0	262,858,400	(19.53%)
Public Services Capital Projects	44,876,600	51,423,100	0	51,423,100	14.59%
Public Utilities Capital Projects	112,384,200	165,068,300	0	165,068,300	46.88%
Transportation Mgt Services Capital Projects	230,363,400	173,645,400	0	173,645,400	(24.62%)
Growth Management Capital	89,500	5,611,900	0	5,611,900	6170.28%
Total County Manager Capital Projects	723,351,900	662,641,000	0	662,641,000	(8.39%)
Courts & Related Agencies Capital Projects	4,040,800	4,280,400	0	4,280,400	5.93%
Constitutional Officers:					
Constitutional Officers	5,215,000	11,322,000	0	11,322,000	117.10%
Sheriff Capital Projects	8,028,400	8,686,500	0	8,686,500	8.20%
Total Constitutional Officers Capital Projects	13,243,400	20,008,500	0	20,008,500	51.08%
Grand Total Capital Budgets	740,636,100	686,929,900	0	686,929,900	(7.25%)
General Funds (001 & 111) Transfers & Reserves	612,564,800	641,533,300	0	641,533,300	4.73%
Total Gross County Budget	2,848,939,400	2,977,209,300	4,221,700	2,981,431,000	4.65%
Less: Interfund Transfers	853,761,900	835,468,600	208,800	835,677,400	(2.12%)
Total Net County Budget	1,995,177,500	2,141,740,700	4,012,900	2,145,753,600	7.55%



Collier County FY 2025 Budget Summary

Revenues	FY 23/24 Adopted	FY 24/25 Current	FY 24/25 Expanded	FY 24/25 Total	% Change
Property Taxes	554,728,300	609,779,300	0	609,779,300	9.92%
Gas & Sales Tax	74,603,100	88,375,000	0	88,375,000	18.46%
Local Option Infrastructure Sales Tax	30,313,400	0	0	0	(100.00%)
Permits, Fines & Assessments	78,272,200	85,944,800	0	85,944,800	9.80%
Intergovernmental	17,532,100	22,080,800	0	22,080,800	25.94%
Service Charges	346,953,400	380,692,300	0	380,692,300	9.72%
Impact Fees	59,868,000	61,011,000	0	61,011,000	1.91%
Interest/Misc	17,634,900	30,196,600	0	30,196,600	71.23%
Loan Proceeds	4,004,000	13,021,500	0	13,021,500	225.21%
Carry Forward	869,643,000	910,290,000	4,012,900	914,302,900	5.14%
Internals	128,597,200	132,936,100	0	132,936,100	3.37%
Transfers	725,164,700	702,532,500	208,800	702,741,300	(3.09%)
Less 5% Required by Law	(58,374,900)	(59,650,600)	0	(59,650,600)	2.19%
Total Gross County Budget - Revenues	2,848,939,400	2,977,209,300	4,221,700	2,981,431,000	4.65%
Less Interfund Transfers	853,761,900	835,468,600	208,800	835,677,400	(2.12%)
Total Net County Budget	1,995,177,500	2,141,740,700	4,012,900	2,145,753,600	7.55%

FY 2025 Full Time Equivalent (FTE) Count Summary

Division	FY 23/24 (Funded) Adopted	FY 23/24 (Funded) Forecast	FY 24/25 (Funded) Current	FY 24/25 (Funded) Expanded	FY 24/25 (Funded) Total	% Change
BCC	10.00	10.00	10.00	-	10.00	0.00%
County Attorney	18.00	18.00	18.00	-	18.00	0.00%
Total BCC	28.00	28.00	28.00	-	28.00	0.00%
Corporate Business Operations	110.00	110.00	140.00	3.00	143.00	30.00%
Office of the County Manager	230.00	230.00	225.50	1.00	226.50	(1.52%)
Public Safety	241.00	241.00	241.00	9.00	250.00	3.73%
Public Services	434.50	431.50	401.00	4.00	405.00	(6.79%)
Public Utilities	532.05	532.05	532.05	-	532.05	0.00%
Growth Management	316.00	322.00	332.00	10.00	342.00	8.74%
Transportation	315.00	314.00	310.00	-	310.00	(1.59%)
Total County Manager Agency	2,178.55	2,180.55	2,181.55	27.00	2,208.55	1.38%
Courts & Related Agencies	35.00	35.00	35.00	-	35.00	0.00%
Constitutional Officers:						
Property Appraiser	64.00	64.00	64.00	-	64.00	0.00%
Supervisor of Elections	24.00	24.00	24.00	-	24.00	0.00%
Clerk (Non-State Funded)	123.21	123.21	122.21	-	122.21	(0.81%)
Sheriff	1,435.00	1,435.00	1,264.00	-	1,264.00	(11.92%)
Tax Collector	167.00	167.00	167.00	-	167.00	0.00%
Total Constitutional Officers	1,813.21	1,813.21	1,641.21	-	1,641.21	(9.49%)
Total of Permanent FTE	4,054.76	4,056.76	3,885.76	27.00	3,912.76	(3.50%)
Grant Funded-MPO	5.00	4.00	4.00	-	4.00	(20.00%)
Grant Funded Positions-Housing Grants	30.00	29.00	28.00	-	28.00	(6.67%)
Grant Funded Positions-Human Service	18.80	18.80	18.80	-	18.80	0.00%
Grant Funded Positions-Sheriff	11.00	11.00	8.00	-	8.00	(27.27%)
Clerk (State Funded)	97.29	97.29	97.29	-	97.29	0.00%
Total Grant and State Funded Positions	162.09	160.09	156.09	-	156.09	(3.70%)
Grand Total	4,216.85	4,216.85	4,041.85	27.00	4,068.85	(3.51%)
Total excluding Clerk's State Funded Positio	4,119.56	4,119.56	3,944.56	27.00	3,971.56	(4.10%)
Clerk Position Reconciliation						
Clerk (County Funded)	123.21	123.21	122.21	-	122.21	(0.81%)
Clerk (State Funded)	97.29	97.29	97.29	-	97.29	0.00%
Total Clerk Positions	220.50	220.50	219.50	-	219.50	(0.45%)
Sheriff Position Reconciliation						
Law Enforcement	1,040.00	1,040.00	916.00	-	916.00	(11.92%)
Detention/Corrections	348.50	348.50	308.00	-	308.00	(11.62%)
Judicial (Bailiffs)	40.50	40.50	33.00	-	33.00	(18.52%)
Sheriff Grants Fund (1801)	11.00	11.00	8.00	-	8.00	(27.27%)
E-911 Wireless (1067)	6.00	6.00	7.00	-	7.00	16.67%
Other Funding Sources	-	-	-	-	-	N/A
Total Sheriff Positions	1,446.00	1,446.00	1,272.00	-	1,272.00	(12.03%)

Budget by Fund Summary

Fund Name	Fund No	FY 2024 Adopted	FY 2025 Tentative	FY 2025 Change
General Fund	0001	687,385,600	719,362,600	4.65%
Affordable Housing Impact Fee Deferral Program	0002	-	20,000	100.00%
Emergency Relief Fund	0003	505,000	542,300	7.39%
Economic Development	0004	463,600	216,000	-53.41%
Clerk of Courts	0011	18,158,200	18,740,900	3.21%
Sheriff	0040	250,246,100	266,452,100	6.48%
Property Appraiser	0060	10,968,400	11,352,300	3.50%
Tax Collector	0070	34,045,300	35,236,900	3.50%
Supervisor of Elections	0080	5,967,100	5,331,500	-10.65%
Subtotal General Fund Group		1,007,739,300	1,057,254,600	4.91%
Road and Bridge	1001	30,597,200	32,041,000	4.72%
Stormwater Operations	1005	9,903,800	11,884,300	20.00%
Pelican Bay Beautification MSTBU	1007	6,946,200	7,012,500	0.95%
Pelican Bay Light	1008	964,900	1,000,200	3.66%
Unincorp General Fund	1011	83,740,800	88,692,100	5.91%
Landscaping Projects	1012	5,139,600	278,200	-94.59%
Community Development	1013	35,149,500	33,981,100	-3.32%
Planning Services	1014	26,750,600	31,678,400	18.42%
Impact Fee Administration	1015	2,333,600	2,443,400	4.71%
Water Pollution Control	1017	6,498,700	6,958,700	7.08%
Bayshore/Gateway Tri	1020	3,835,700	5,190,500	35.32%
Bayshore CRA Project Fund	1021	2,670,900	3,999,100	49.73%
Immokalee Redevelop	1025	1,318,000	1,547,500	17.41%
Immokalee CRA Capital	1026	548,900	644,100	17.34%
Ave Maria Innovation Zone	1030	906,900	1,100,200	21.31%
I-75 & Collier Blvd Innovation Zone	1031	7,537,300	6,677,500	-11.41%
Golden Gate City Economic Development Zone	1032	9,143,500	12,457,300	36.24%
Ochopee Fire Control District	1040	5,070,300	5,631,100	11.06%
Goodland/Horr's Island Fire District	1041	177,200	200,900	13.37%
Court Innovations	1050	192,000	253,400	31.98%
Court Administration	1051	3,315,100	3,538,500	6.74%
Court IT Fee	1054	2,079,700	1,744,600	-16.11%
University Extension	1055	22,800	56,500	147.81%

Budget by Fund Summary

Fund Name	Fund No	FY 2024 Adopted	FY 2025 Tentative	FY 2025 Change
Court Maintenance	1056	4,040,800	4,280,400	5.93%
GAC Trust Land Sales	1057	1,710,500	2,450,100	43.24%
Utility Fee Trust	1059	1,380,700	1,120,300	-18.86%
800 MHz IRCP	1060	2,378,500	2,847,900	19.74%
Conservation Collier - Land Acqui	1061	51,989,700	52,363,000	0.72%
Conservation Collier Maintenance	1062	50,154,100	47,857,000	-4.58%
Conservation Collier Projects	1063	691,100	1,098,600	58.96%
Combined 911 System	1067	3,445,700	3,648,100	5.87%
Sheriff Confiscated	1068	526,800	528,800	0.38%
Juvenile Cyber Safety	1069	2,700	2,900	7.41%
Crime Prevention	1070	739,600	723,700	-2.15%
Law Enforce Trust	1071	388,700	366,600	-5.69%
Domestic Violence	1072	499,100	507,300	1.64%
Affordable Housing	1075	1,007,400	1,671,800	65.95%
Housing Density Bonus	1076	-	44,200	100.00%
Affordable Housing	1077	954,200	1,116,400	17.00%
TDC Beach Park Facilities	1100	4,469,200	6,597,400	47.62%
Tourism Promotion	1101	25,690,100	34,134,100	32.87%
TDC Beach Renourishment and Inlet Project Mgt	1102	1,107,600	1,226,400	10.73%
TDC Museum (Non-County) Grants	1103	1,954,000	2,376,000	21.60%
TDC Office Management and Operations	1104	2,124,900	2,188,500	2.99%
TDC Beach Renourishment & Inlet Management	1105	56,823,600	68,218,000	20.05%
TDC Promotion Reserve	1106	2,069,300	2,637,000	27.43%
County Museums	1107	2,820,700	2,903,200	2.92%
Tourism Capital Projects Fund	1108	6,789,900	7,696,900	13.36%
Sports & Special Events Complex	1109	7,577,200	10,458,000	38.02%
Local Provider Participation	1130	2,215,400	113,800	-94.86%
Teen Court	1132	79,500	83,900	5.53%
Dori Slosberg Driver Education Safety Act Grant	1133	322,300	275,600	-14.49%
Domestic Animal Services Donations	1135	262,800	173,800	-33.87%
Misc Florida Statute	1136	42,900	43,900	2.33%
Euclid and Lakeland Assessment	1137	98,300	102,100	3.87%
Parks & Recreation Donations	1138	111,000	118,900	7.12%
Animal Control Neuter	1139	162,600	150,100	-7.69%

Budget by Fund Summary

Fund Name	Fund No	FY 2024 Adopted	FY 2025 Tentative	FY 2025 Change
Library Trust Fund	1140	219,000	285,400	30.32%
Co Drug Abuse Trust	1141	4,600	4,800	4.35%
Freedom Memorial	1143	26,000	41,500	59.62%
Law Library	1145	111,600	123,000	10.22%
Legal Aid Society	1146	193,000	193,000	0.00%
DAS Medical Treatment Donations	1149	-	13,800	100.00%
Collier County Light	1601	1,740,100	1,931,100	10.98%
Golden Gate Community Center	1605	2,628,400	2,937,000	11.74%
Victoria Park Drainage MSTU	1608	32,100	47,900	49.22%
Naples Production Park (Capital) MSTBU	1612	-	4,200	100.00%
Naples Park Drainage MSTBU	1613	161,700	175,100	8.29%
Naples Production Park MSTBU	1615	1,042,200	710,600	-31.82%
Pine Ridge Industrial Park MSTBU	1616	2,095,500	2,118,000	1.07%
Vanderbilt Beach MSTU	1617	6,475,200	6,775,500	4.64%
Sabal Palm Road Extension MSTBU	1619	46,900	16,000	-65.88%
Lely Golf Est Beautification MSTU	1620	816,700	792,600	-2.95%
Golden Gate Beautification MSTU	1621	2,355,200	2,738,100	16.26%
Hawksridge Stormwater MSTU	1622	80,200	97,400	21.45%
Radio Road Beautification	1625	176,200	234,100	32.86%
Forest Lakes Roadway & Drainage MSTU	1626	2,854,900	3,772,900	32.16%
Bayshore/Avalon Beautification	1627	2,294,300	2,684,600	17.01%
Immokalee Beautification	1629	1,582,500	2,143,900	35.48%
Bayshore Beautification MSTU	1630	2,388,000	3,539,700	48.23%
Haldeman Creek MSTU	1631	1,245,100	1,553,900	24.80%
Rock Road MSTU	1632	127,200	126,600	-0.47%
Vanderbilt Waterways MSTU	1635	1,334,500	1,858,700	39.28%
42nd Ave SE MSTU	1637	2,800	79,200	2728.57%
Palm River MSTU	1638	258,800	374,800	44.82%
Private Rd. Emergency Repair MSTU	1639	-	36,800	100.00%
Natural Resources	1802	-	7,100	100.00%
Sea Turtle Monitoring	1804	630,700	854,100	35.42%
Grant Program Support	1806	1,079,000	1,607,900	49.02%
MPO Grants	1809	15,400	11,700	-24.03%
Library Donation - Project Fund	1810	163,800	522,600	219.05%

Budget by Fund Summary

Fund Name	Fund No	FY 2024 Adopted	FY 2025 Tentative	FY 2025 Change
Justice Federal Equitable Sharing	1811	199,600	204,400	2.40%
Treasury Federal Equitable Sharing	1812	709,700	714,000	0.61%
Disaster Recovery Fund	1813	2,000,000	16,907,000	745.35%
Housing Grant Match	1836	125,000	142,700	14.16%
Human Services Grant	1837	330,000	330,000	0.00%
Deepwater Horizon Oil Spill Settlement	1847	2,206,400	2,310,800	4.73%
Subtotal Special Revenue Fund Group		517,226,400	578,158,300	11.78%
Gas Tax Revenue Ref Bonds 2012 and 2014	2005	14,878,800	14,830,100	-0.33%
Taxable Special Obligation Revenue Note, Series 2019	2013	2,938,400	2,862,600	-2.58%
TDT Revenue Bond, Series 2018	2017	6,235,100	6,262,600	0.44%
Special Obligation Bonds, Series 2010B, 2011, 2013,	2022	21,892,000	21,885,800	-0.03%
Commercial Loan	2023	655,000	1,158,700	76.90%
Subtotal Debt Service Funds		46,599,300	46,999,800	0.86%
County-Wide Cap Projects	3001	71,202,200	59,464,000	-16.49%
Sports & Special Events Complex	3007	5,120,300	4,245,700	-17.08%
Infrastructure Sales Tax (1 Penny) Capital	3018	210,735,700	166,795,300	-20.85%
Growth Management Capital	3025	89,500	5,611,900	6170.28%
Museum Capital	3026	225,200	230,000	2.13%
EMS Impact Fees	3030	744,500	736,100	-1.13%
Library System Impact Fee	3031	1,155,000	1,128,100	-2.33%
Correctional Facilities Impact Fee	3032	3,182,600	3,536,100	11.11%
Law Enforce Impact	3033	4,845,800	5,150,400	6.29%
Govt Facility Imp Fe	3034	7,528,800	7,897,900	4.90%
Ochopee Fire Control Impact	3035	88,800	112,500	26.69%
Clam Bay Restoration	3040	203,700	203,700	0.00%
Pelican Bay Irr & Lndscp	3041	4,091,300	3,039,900	-25.70%
Stormwater Capital Proj	3050	13,248,500	11,223,200	-15.29%
Stormwater CIP Bond	3052	20,857,500	300	-100.00%
ATV Settlement	3060	3,021,100	3,123,900	3.40%
Boater Improvement	3061	172,400	944,800	448.03%
Parks Ad Valorem Capital Projects	3062	7,194,100	7,630,700	6.07%
Park CIP Bond	3063	8,195,500	8,593,100	4.85%

Budget by Fund Summary

Fund Name	Fund No	FY 2024 Adopted	FY 2025 Tentative	FY 2025 Change
Regional Park Impact Fee - Incorporated Areas	3070	1,614,400	1,596,500	-1.11%
Unin Comm & Reg Park Impact Fee	3071	17,829,700	16,319,100	-8.47%
Road Assessments - Rec	3080	443,300	452,200	2.01%
Growth Management Transportation Capital	3081	39,283,600	25,400,500	-35.34%
Road Const - Gas Tax	3083	22,488,500	30,184,600	34.22%
Road Impact - District 1	3090	7,404,300	5,111,000	-30.97%
Road Impact - District 2	3091	7,550,300	5,076,100	-32.77%
Road Impact - District 3	3092	1,195,900	662,800	-44.58%
Road Impact - District 4	3093	19,631,100	4,510,700	-77.02%
Road Impact - District 6	3094	23,124,800	10,509,800	-54.55%
Road Impact - District 5	3095	8,567,900	8,689,300	1.42%
Subtotal Capital Projects Funds		511,036,300	398,180,200	-22.08%
Co Water/Sewer Op	4008	243,419,100	294,068,900	20.81%
Water/Sewer Motor Pool Capital & Spec Assessment	4009	7,356,400	7,189,800	-2.26%
Water/Sewer Debt	4010	54,033,000	53,614,500	-0.77%
County Water Impact Fees	4011	14,405,600	14,259,000	-1.02%
County Water User Fees Capital	4012	26,575,300	34,512,500	29.87%
County Sewer Impact Fees	4013	19,742,200	23,382,100	18.44%
County Sewer User Fees Capital	4014	39,129,000	62,980,900	60.96%
County Water Sewer Bond Proceeds	4015	446,900	398,000	-10.94%
PUD Special Assessment	4018	-	39,900	100.00%
County Water Sewer Bonds, Series 2021	4019	4,969,700	7,348,400	47.86%
County Water Sewer Bond Proceeds	4020	-	13,021,500	100.00%
CATT Transit Enhance	4030	4,860,100	4,116,100	-15.31%
Collier Area Transit (CAT) Grant Match	4032	654,700	623,200	-4.81%
Transportation Disadvantaged	4033	4,476,800	2,886,500	-35.52%
Transportation Disadvantaged Grant Match	4035	82,700	580,200	601.57%
EMS	4050	54,286,700	63,073,500	16.19%
EMS Motor Pool & Other Capital Fund	4051	6,427,700	4,284,800	-33.34%
EMS Grant Match	4054	484,700	624,700	28.88%
EMS Capital Fund	4055	2,146,200	3,185,300	48.42%
Solid Waste Disposal	4070	42,583,000	50,509,100	18.61%
Solid Waste - Landfill Closure and Debris Mission	4071	1,828,200	7,380,500	303.70%

Budget by Fund Summary

Fund Name	Fund No	FY 2024 Adopted	FY 2025 Tentative	FY 2025 Change
Solid Waste Motor Pool Capital Fund	4072	895,500	827,100	-7.64%
Mandatory Trash Collection	4073	44,026,300	49,633,900	12.74%
Solid Waste Capital	4074	7,115,500	9,126,000	28.26%
Co County Airport	4090	12,248,800	11,323,500	-7.55%
Airport Capital	4091	3,923,800	2,424,600	-38.21%
Subtotal Enterprise Funds		596,117,900	721,414,500	21.02%
Information Technology	5005	11,598,200	12,783,100	10.22%
Information Technology Capital	5006	7,999,800	9,998,400	24.98%
Property & Casualty	5016	20,290,100	25,840,000	27.35%
Group Health & Life	5017	86,643,600	88,488,800	2.13%
Workers Compensation	5018	6,035,500	6,142,000	1.76%
Fleet Management	5021	16,272,400	16,668,000	2.43%
Motor Pool Capital Fund	5023	15,352,400	13,201,600	-14.01%
Subtotal Internal Service Funds		164,192,000	173,121,900	5.44%
Pepper Ranch Conservation Bank	0673	4,201,900	4,398,800	4.69%
Caracara Prairie Preserve	0674	1,826,300	1,902,900	4.19%
Subtotal Permanent (Trust) Funds (0673,0674)		6,028,200	6,301,700	4.54%
Total Budget by Fund		2,848,939,400	2,981,431,000	4.65%
<u>Less:</u>				
Internal Service Charges		128,597,200	132,936,100	3.37%
Transfers		725,164,700	702,741,300	-3.09%
Net County Budget		1,995,177,500	2,145,753,600	7.55%

Collier County, Florida
Maximum Property Tax Rates
Based on July 1, 2024 Taxable Value

Fund Title	Fund No.	Prior Year Millage Rate	Rolled Back Millage Rate	Proposed Millage Rate	% Change From Rolled Back
County Wide					
General Fund	0001	3.2043	3.0107	3.2043	6.43%
Water Pollution Control	1017	0.0263	0.0246	0.0263	6.91%
Conservation Collier	1061	0.2242	0.2096	0.2242	6.97%
Subtotal County Wide		3.4548	3.2449	3.4548	6.47%
Dependent Districts and MSTU's					
Unincorporated Area General Fund	1011	0.7280	0.6844	0.7280	6.37%
Golden Gate Community Center	1605	0.1862	0.1756	0.1862	6.04%
Victoria Park Drainage	1608	0.3814	0.3567	0.3814	6.92%
Naples Park Drainage	1613	0.0041	0.0038	0.0041	7.89%
Vanderbilt Beach MSTU	1617	0.5000	0.4650	0.4650	0.00%
Ochopee Fire Control	1040	4.0000	3.7079	4.0000	7.88%
Goodland/Horr's Island Fire MSTU	1041	1.2760	1.1955	1.2760	6.73%
Sabal Palm Road MSTU	1619	0.0000	0.0000	0.0000	n/a
Lely Golf Estates Beautification	1620	2.0000	1.8994	2.0000	5.30%
Golden Gate Parkway Beautification	1621	0.5000	0.4644	0.5000	7.67%
Hawksridge Stormwater Pumping MSTU	1622	0.0318	0.0298	0.0318	6.71%
Radio Road Beautification	1625	0.0000	0.0000	0.1000	n/a
Forest Lakes Roadway & Drainage MSTU	1626	4.0000	3.7201	4.0000	7.52%
Immokalee Beautification MSTU	1629	1.0000	0.9521	1.0000	5.03%
Bayshore Avalon Beautification	1630	2.1104	1.8030	2.1104	17.05%
Haldeman Creek Dredging	1631	1.0000	0.8154	1.0000	22.64%
Rock Road	1632	0.2847	0.7224	0.7224	0.00%
Vanderbilt Waterways MSTU	1635	0.3000	0.2798	0.3000	7.22%
Forest Lakes Debt Service	2014	0.0000	0.0000	0.0000	n/a
Blue Sage MSTU	3080	3.0000	2.8690	3.0000	4.57%
Collier County Lighting	1601	0.1025	0.0960	0.1025	6.77%
42nd Ave SE MSTU	1637	1.0000	0.9858	1.0000	1.44%
Palm River Sidewalk MSTU	1638	0.5000	0.4777	0.5000	4.67%
Private Road Emerg Repair MSTU	1639	0.0000	0.0000	1.0000	n/a
Pelican Bay MSTBU	1008	0.0857	0.0792	0.0857	8.21%
Aggregate Millage Rate		4.0000	3.7702	4.0051	6.23%

Collier County, Florida
Proposed Property Tax Dollars
Based on July 1, 2024 Taxable Value

Fund Title	Fund No.	Prior Year Tax Dollars	Current Year Rolled Back Tax Dollars	Proposed Tax Dollars	% Change From Rolled Back
County Wide					
General Fund	0001	442,161,521	458,379,156	487,854,761	6.43%
Water Pollution Control	1017	3,629,138	3,745,351	4,004,176	6.91%
Conservation Collier	1061	30,937,369	31,911,606	34,134,456	6.97%
Subtotal County Wide		476,728,028	494,036,113	525,993,393	6.47%
Dependent Districts and MSTU's					
Unincorporated Area General Fund	1011	63,572,083	66,045,761	70,253,234	6.37%
Golden Gate Community Center	1605	664,694	680,164	721,222	6.04%
Victoria Park Drainage	1608	22,224	22,253	23,794	6.92%
Naples Park Drainage	1613	10,119	10,292	11,105	7.90%
Vanderbilt Beach MSTU	1617	1,727,743	1,786,285	1,786,285	0.00%
Ochopee Fire Control	1040	1,769,940	1,799,962	1,941,759	7.88%
Goodland/Horr's Island Fire MSTU	1041	171,049	173,585	185,274	6.73%
Sabal Palm Road MSTU	1619	0	0	0	n/a
Lely Golf Estates Beautification	1620	407,581	408,075	429,689	5.30%
Golden Gate Parkway Beautification	1621	676,205	684,236	736,688	7.67%
Hawksridge Stormwater Pumping MSTU	1622	3,269	3,271	3,491	6.73%
Radio Road Beautification	1625	0	0	197,594	n/a
Forest Lakes Roadway & Drainage MSTU	1626	1,175,897	1,177,228	1,265,802	7.52%
Immokalee Beautification MSTU	1629	564,710	599,257	629,405	5.03%
Bayshore Avalon Beautification	1630	1,751,308	2,113,318	2,473,625	17.05%
Haldeman Creek Dredging	1631	201,165	268,565	329,367	22.64%
Rock Road	1632	24,352	25,075	25,075	0.00%
Vanderbilt Waterway's MSTU	1635	491,855	515,119	552,308	7.22%
Forest Lakes Debt Service	2014	0	0	0	n/a
Blue Sage MSTU	3080	17,123	17,345	18,137	4.57%
Collier County Lighting	1601	908,421	924,916	987,540	6.77%
42nd Ave SE MSTU	1637	3,031	3,048	3,092	1.44%
Palm River Sidewalk MSTU	1638	272,447	280,089	293,164	4.67%
Private Rd Emerg Repair MSTU	1639	0	0	38,720	n/a
Pelican Bay MSTBU	1008	793,789	812,685	879,382	8.21%
Total Taxes Levied		551,957,033	572,386,642	609,779,145	
Aggregate Taxes		551,957,033	572,386,642	609,779,145	

Collier County, Florida
Taxable Property Values
Based on July 1, 2024 Taxable Value

Fund Title	Fund No.	Prior Year Final Gross Taxable Value	Current Year Adjusted Taxable Value	Current Year Gross Taxable Value	% Change From Prior Year
County Wide					
General Fund	0001	137,990,051,102	147,619,372,860	152,250,026,928	10.33%
Water Pollution Control	1017	137,990,051,102	147,619,372,860	152,250,026,928	10.33%
Conservation Collier	1061	137,990,051,102	147,619,372,860	152,250,026,928	10.33%
Dependent Districts and MSTU's					
Unincorporated Area General Fund	1011	87,324,290,475	93,330,285,688	96,501,695,704	10.51%
Golden Gate Community Center	1605	3,569,784,080	3,785,528,531	3,873,370,393	8.50%
Victoria Park Drainage	1608	58,268,262	62,306,147	62,385,821	7.07%
Naples Park Drainage	1613	2,468,090,811	2,646,082,397	2,708,543,326	9.74%
Vanderbilt Beach MSTU	1617	3,455,486,277	3,715,533,709	3,841,472,517	11.17%
Ochopee Fire Control	1040	442,484,878	477,348,217	485,439,841	9.71%
Goodland/Horr's Island Fire MSTU	1041	134,051,163	143,076,232	145,198,986	8.32%
Sabal Palm Road MSTU	1619	164,867,643	6,714,052	7,007,908	-95.75%
Lely Golf Estates Beautification	1620	203,790,747	214,584,164	214,844,295	5.42%
Golden Gate Parkway Beautification	1621	1,352,409,476	1,455,977,085	1,473,376,239	8.94%
Hawksridge Stormwater Pumping MSTU	1622	102,783,410	109,756,935	109,781,505	6.81%
Radio Road Beautification	1625	1,956,167,145	1,972,461,633	1,975,936,056	1.01%
Forest Lakes Roadway & Drainage MSTU	1626	293,974,198	316,094,554	316,450,549	7.65%
Immokalee Beautification MSTU	1629	564,709,761	593,121,352	629,405,341	11.46%
Bayshore Avalon Beautification	1630	829,846,536	971,338,673	1,172,111,839	41.24%
Haldeman Creek Dredging	1631	201,165,215	246,701,627	329,366,513	63.73%
Rock Road	1632	85,535,542	33,711,127	34,710,100	-59.42%
Vanderbilt Waterways MSTU	1635	1,639,517,256	1,758,098,248	1,841,025,884	12.29%
Forest Lakes Debt Service	2014	293,974,198	316,094,554	316,450,549	7.65%
Blue Sage MSTU	3080	5,707,668	5,968,188	6,045,740	5.92%
Collier County Lighting	1601	8,862,645,675	9,459,874,530	9,634,540,693	8.71%
42nd Ave SE MSTU	1637	3,031,005	3,074,671	3,092,143	2.02%
Palm River Sidewalk MSTU	1638	544,894,479	570,355,426	586,328,998	7.60%
Private Road Emerg Repair MSTU	1639	0	36,690,166	38,720,413	n/a
Pelican Bay MSTBU	1008	9,262,410,885	10,017,451,855	10,261,168,640	10.78%



**Budget
by
Fund**

General Fund (0001)

Fund Type: **General Fund**

Description: **The General Fund (0001) is the largest operating fund of the County. It is used to account for all countywide general government activities and is supported principally by ad valorem taxes. The Constitutional Officer Funds, which are sub-funds of the General Fund, include the Clerk of Courts (0011), Sheriff (0040), Property Appraiser (0060), Tax Collector (0070), and Supervisor of Elections (0080). Prior to the accounting system upgrade in FY 2023, this was Fund number 001.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	45,907,111	54,536,100	49,117,100	56,177,000	1,368,800	57,545,800	5.52%
Operating Expense	39,904,508	48,330,800	48,588,100	52,578,800	1,196,400	53,775,200	11.26%
Capital Outlay	124,853	107,400	149,000	100,000	430,000	530,000	393.48%
Grants and Aid	3,986,964	4,001,100	3,921,100	3,230,600	-	3,230,600	(19.26)%
Remittances	8,356,703	10,876,300	9,557,600	10,665,300	-	10,665,300	(1.94)%
Trans to Clerk Of Courts	12,080,000	14,681,000	14,681,000	15,194,800	-	15,194,800	3.50%
Trans to Sheriff	236,274,800	250,246,100	250,246,100	266,452,100	-	266,452,100	6.48%
Trans to Property Appraiser	8,365,983	8,954,300	8,954,300	9,267,700	-	9,267,700	3.50%
Trans to Tax Collector	20,428,001	25,217,100	25,217,100	26,099,700	-	26,099,700	3.50%
Trans to Superv of Elections	4,916,800	5,967,100	5,967,100	6,175,900	-	6,175,900	3.50%
Contribution C-ARP	-	9,000,000	-	9,000,000	-	9,000,000	0.00%
Trans to 1001 Rd & Bridge	23,871,400	27,629,700	27,629,700	27,675,800	-	27,675,800	0.17%
Trans to 1005 Stormwtr Ops	2,745,600	2,846,000	2,846,000	3,567,200	-	3,567,200	25.34%
Trans to 1011 Unincorp Gen Fd	726,000	-	-	-	-	-	N/A
Trans to 1020 Bayshore CRA	2,730,700	2,920,500	2,920,500	4,037,400	-	4,037,400	38.24%
Trans to 1025 Immok CRA	984,800	993,000	993,000	1,179,800	-	1,179,800	18.81%
Trans to 1030 Ave Maria Zone	119,400	136,300	136,300	138,500	-	138,500	1.61%
Trans to 1031 i75 & 951 Innv Zone	419,300	470,200	470,200	629,700	-	629,700	33.92%
Trans to 1032 GG Econ Dev Zone	1,867,600	2,063,200	2,063,200	2,425,500	-	2,425,500	17.56%
Trans to 1040 Ochopee Fire	609,407	955,200	955,200	905,400	-	905,400	(5.21)%
Trans to 1051 Court Admin	2,208,000	1,907,600	1,907,600	2,401,700	-	2,401,700	25.90%
Trans to 1060 800 MHz Radio Sys	1,433,360	1,278,900	1,278,900	1,323,700	-	1,323,700	3.50%
Trans to 1075 Afford Housing	500,000	500,000	500,000	500,000	-	500,000	0.00%
Trans to 1077 Misc Grants	281,700	126,700	126,700	222,600	-	222,600	75.69%
Trans to 1107 County Museums	495,400	644,500	644,500	711,100	-	711,100	10.33%
Trans to 1109 Sports Complx	3,029,100	3,029,100	3,029,100	2,979,500	-	2,979,500	(1.64)%
Trans to 1146 Leqal Aid Society	145,600	143,800	143,800	138,900	-	138,900	(3.41)%
Trans to 1804 P&R Sea Turtle	133,000	138,700	138,700	143,500	-	143,500	3.46%
Trans to 1806 Grnt Proq Support	1,712,100	827,500	832,100	1,356,400	-	1,356,400	63.92%
Trans to 1813 FEMA Events	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000	0.00%
Trans to 1834 AdminSrv GrntMtch	-	-	14,400	-	-	-	N/A
Trans to 1836 Housing GrntMtch	88,952	125,000	227,300	142,700	-	142,700	14.16%
Trans to 1838 Human Serv GrntM	3,004	-	6,800	-	-	-	N/A
Trans to 2013 Tax SpOb Rev Note	-	528,300	528,300	541,700	-	541,700	2.54%
Trans to 2022 SpOb Bonds	7,774,700	7,428,800	7,428,800	7,227,700	-	7,227,700	(2.71)%
Trans to 3001 Co-Wide Cap Proj	49,526,300	52,934,500	52,934,500	34,863,400	-	34,863,400	(34.14)%
Trans to 3007 Sports Complex	4,000,000	-	-	-	-	-	N/A
Trans to 3026 Museum Capital	200,000	200,000	200,000	162,700	-	162,700	(18.65)%
Trans to 3050 Stormwtr Cap	8,271,500	2,800,000	2,800,000	2,940,000	-	2,940,000	5.00%
Trans to 3062 Pk Ad Val Cap	3,177,500	3,000,000	3,000,000	3,150,000	-	3,150,000	5.00%
Trans to 3071 Unin Pk ImpFee	-	1,139,100	1,139,100	-	-	-	(100.00)%
Trans to 3081 GM Transp Cap	10,625,900	9,200,000	9,200,000	9,660,000	-	9,660,000	5.00%
Trans to 4030 CATT Transit Enhnc	3,080,900	2,862,300	2,862,300	2,761,600	-	2,761,600	(3.52)%

General Fund (0001)

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Trans to 4032 Transit CAT GrntM	364,535	654,700	953,900	623,200	-	623,200	(4.81)%
Trans to 4033 Transp Disadv	2,127,700	2,282,700	2,282,700	2,380,400	-	2,380,400	4.28%
Trans to 4035 Transp Disadv GrntM	85,745	82,700	158,500	580,200	-	580,200	601.57%
Trans to 4050 EMS	25,429,400	29,392,300	29,392,300	30,421,000	-	30,421,000	3.50%
Trans to 5006 Info Tech Cap	3,981,600	3,301,100	3,301,100	4,279,200	-	4,279,200	29.63%
Trans to 5016 Prop & Casualty	2,000,000	2,000,000	2,000,000	-	-	-	(100.00)%
Trans to 5017 Health & Life	2,000,000	-	-	-	-	-	N/A
Trans to 5021 Fleet Mgt	45,000	-	-	-	-	-	N/A
Trans to 5023 Motor Pool	721,800	1,235,800	1,235,800	-	-	-	(100.00)%
Adv/Repay to 1031 i75 & 951 Zone	2,000,000	5,500,000	5,500,000	1,356,800	-	1,356,800	(75.33)%
Adv/Repay to 1813 FEMA Events	-	10,000,000	10,000,000	-	-	-	(100.00)%
Reserve for Contingencies	-	13,467,700	-	16,020,100	-	16,020,100	18.95%
Reserve for Capital	-	-	-	31,198,600	-	31,198,600	N/A
Reserve for Cash Flow	-	59,639,400	-	61,726,800	-	61,726,800	3.50%
Reserve for Attrition	-	(917,000)	-	(947,300)	-	(947,300)	3.30%
Total Appropriations	551,862,726	687,385,600	600,179,800	716,367,400	2,995,200	719,362,600	4.65%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Net Cost General Fund	(161,665,079)	-	(136,698,800)	-	-	-	N/A
Ad Valorem Taxes	412,370,764	444,334,400	424,470,000	487,854,800	-	487,854,800	9.79%
Delinquent Ad Valorem Taxes	4,144,844	50,000	50,000	50,000	-	50,000	0.00%
Licenses & Permits	236,847	331,500	241,500	241,500	-	241,500	(27.15)%
Intergovernmental Revenues	442,047	492,500	501,000	491,000	-	491,000	(0.30)%
State Revenue Sharing	18,830,744	12,000,000	18,612,200	16,438,800	-	16,438,800	36.99%
State Sales Tax	68,746,452	52,000,000	60,275,000	63,275,000	-	63,275,000	21.68%
Fed Payment In Lieu of Taxes	1,611,585	1,250,000	1,250,000	1,250,000	-	1,250,000	0.00%
Charges For Services	15,490,313	18,282,300	15,765,900	19,103,200	-	19,103,200	4.49%
Fines & Forfeitures	381,425	399,800	477,800	447,800	-	447,800	12.01%
Miscellaneous Revenues	951,976	232,700	356,500	340,800	-	340,800	46.45%
Interest/Misc	6,604,210	873,200	6,456,500	1,613,200	-	1,613,200	84.75%
Indirect Service Charge	8,562,000	8,763,100	8,763,700	9,096,600	-	9,096,600	3.81%
Reimb From Other Depts	1,064,596	1,434,100	1,620,100	1,459,100	-	1,459,100	1.74%
Trans frm Clerk of Courts	208,146	100,000	100,000	100,000	-	100,000	0.00%
Trans frm Property Appraiser	1,036,163	500,000	500,000	500,000	-	500,000	0.00%
Trans frm Sheriff	264,619	-	-	-	-	-	N/A
Trans frm Tax Collector	12,005,092	6,000,000	6,000,000	7,000,000	-	7,000,000	16.67%
Trans frm Supervisor of Elections	196,265	-	-	-	-	-	N/A
Trans fm 0002 Afford Housing	33,017	-	-	20,000	-	20,000	N/A
Trans fm 0004 Eco Dev	126,200	-	-	-	-	-	N/A
Trans fm 1011 Unincorp GenFd	482,600	-	-	-	-	-	N/A
Trans fm 1013 Com Dev	189,900	-	-	-	-	-	N/A
Trans fm 1014 Plan Serv	13,600	-	-	-	-	-	N/A
Trans fm 1020 Bayshore CRA	53,800	-	-	-	-	-	N/A
Trans fm 1025 Immok CRA	53,800	-	-	-	-	-	N/A
Trans fm 1061 ConsvrCollr-Land	-	8,560,600	28,895,900	-	-	-	(100.00)%
Trans fm 1062 ConsvrCollr Maint	-	38,150,200	723,500	-	-	-	(100.00)%
Trans fm 1104 TDC Mgt & Ops	170,300	-	-	-	-	-	N/A
Trans fm 4008 W/S Ops	183,900	-	-	-	-	-	N/A
Trans fm 4070 SWaste Ops	2,500	-	-	-	-	-	N/A
Trans fm 5016 Prop & Casualty	76,600	-	-	-	-	-	N/A
Adv/Repay fm 4090 Airport Ops	250,000	250,000	250,000	250,000	-	250,000	0.00%

General Fund (0001)

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Carry Forward	158,743,500	120,712,600	161,569,000	133,703,600	2,995,200	136,698,800	13.24%
Less 5% Required By Law	-	(27,331,400)	-	(26,868,000)	-	(26,868,000)	(1.70)%
Total Funding	551,862,726	687,385,600	600,179,800	716,367,400	2,995,200	719,362,600	4.65%

Affordable Housing Water/Sewer Impact Fee Deferral Program (0002)

Fund Type: **General Fund**

Description: **The Affordable Housing Impact Fee Deferrals for Water and Sewer Program was adopted by the Board on July 26, 2005 in Ordinance 2005-40. The program provides funding to reimburse the water and sewer impact fee funds for impact fees waived in support of affordable housing initiatives. Prior to the accounting system upgrade in FY 2023, this was Fund number 002.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Trans to 0001 General Fund	33,017	-	-	20,000	-	20,000	N/A
Total Appropriations	33,017	-	-	20,000	-	20,000	0.00%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	2,296	-	1,800	-	-	-	N/A
Impact Fees	8,940	-	7,000	-	-	-	N/A
Carry Forward	1,525,800	-	11,200	20,000	-	20,000	N/A
Total Funding	1,537,036	-	20,000	20,000	-	20,000	0.00%

Emergency Relief Fund (0003)

Fund Type: **General Fund**

Description: **To lessen the financial impact on operating budgets from the various departments that contribute to a disaster response, the BCC approved an emergency measures account to be established and funded to cover the gap in response cost that may not meet the established damage minimums for FEMA reimbursement. Prior to the accounting system upgrade in FY 2023, this was Fund number 003.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	44,287	109,900	-	-	-	-	(100.00)%
Trans to 1813 FEMA Events	-	-	-	542,300	-	542,300	N/A
Reserve for Catastrophic Event	-	395,100	-	-	-	-	(100.00)%
Total Appropriations	44,287	505,000	-	542,300	-	542,300	7.39%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
FEMA - Fed Emerq Mgt Agency	1,988	-	-	-	-	-	N/A
Miscellaneous Revenues	758	-	-	-	-	-	N/A
Interest/Misc	12,865	8,800	12,000	-	-	-	(100.00)%
Carry Forward	598,100	496,700	530,300	542,300	-	542,300	9.18%
Less 5% Required By Law	-	(500)	-	-	-	-	(100.00)%
Total Funding	613,710	505,000	542,300	542,300	-	542,300	7.39%

Economic Development (0004)

Fund Type: **General Fund**

Description: **Provides funding in improving the quality of life for all people in Collier County by promoting economic development initiatives which will diversify the economy, create high value added jobs, increase the average wage, facilitate capital formation, preserve and enhance the natural environment and enable all county residents to have a meaningful opportunity for upward mobility. Prior to the accounting system upgrade in FY 2023, this was Fund number 007.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	132,359	144,000	149,400	149,400	-	149,400	3.75%
Operating Expense	157,805	291,900	335,400	56,000	-	56,000	(80.82)%
Indirect Cost Reimburs	21,900	17,700	17,700	10,600	-	10,600	(40.11)%
Grants and Aid	111,112	-	305,600	-	-	-	N/A
Remittances	12,000	10,000	-	-	-	-	(100.00)%
Trans to 0001 General Fund	126,200	-	-	-	-	-	N/A
Total Appropriations	561,376	463,600	808,100	216,000	-	216,000	(53.41)%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	306,074	-	-	-	-	-	N/A
Charges For Services	40,551	46,400	46,400	46,400	-	46,400	0.00%
Interest/Misc	20,598	-	20,000	-	-	-	N/A
Carry Forward	1,113,800	419,600	913,700	172,000	-	172,000	(59.01)%
Less 5% Required By Law	-	(2,400)	-	(2,400)	-	(2,400)	0.00%
Total Funding	1,481,024	463,600	980,100	216,000	-	216,000	(53.41)%

Clerk of Courts (0011)

Fund Type: **General Fund**

Description: **This is a Constitutional Officer Fund for the Clerk of Courts, a sub-fund of the General Fund. Prior to the accounting system upgrade in FY 2023, this was Fund number 011.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	12,663,273	13,552,900	13,212,700	13,917,100	-	13,917,100	2.69%
Operating Expense	2,906,080	3,233,500	3,173,600	3,232,600	208,800	3,441,400	6.43%
Capital Outlay	124,350	96,800	270,500	262,400	-	262,400	171.07%
Trans to 001 General Fund	420,213	-	-	-	-	-	N/A
Trans to 0001 General Fund	-	-	379,500	-	-	-	N/A
Trans to 1091 Clerk Court Fund	-	1,275,000	1,275,000	1,120,000	-	1,120,000	(12.16)%
Total Appropriations	16,113,916	18,158,200	18,311,300	18,532,100	208,800	18,740,900	3.21%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	3,738,459	3,529,800	3,150,800	3,167,200	-	3,167,200	(10.27)%
Fines & Forfeitures	61,348	46,500	64,700	70,700	-	70,700	52.04%
Miscellaneous Revenues	8,261	-	300	500	-	500	N/A
Interest/Misc	433,994	79,700	414,500	469,600	-	469,600	489.21%
Trans frm Board	12,080,000	14,681,000	14,681,000	14,986,000	208,800	15,194,800	3.50%
Less 5% Required By Law	-	(178,800)	-	(161,900)	-	(161,900)	(9.45)%
Total Funding	16,322,061	18,158,200	18,311,300	18,532,100	208,800	18,740,900	3.21%

Sheriff (0040)

Fund Type: **General Fund**

Description: **This is a Constitutional Officer Fund for the Sheriff, a sub-fund of the General Fund. Prior to the accounting system upgrade in FY 2023, this was Fund number 040.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	-	203,258,800	200,681,500	213,395,800	-	213,395,800	4.99%
Operating Expense	-	40,950,000	43,483,500	47,017,100	-	47,017,100	14.82%
Capital Outlay	-	6,037,300	6,043,900	6,039,200	-	6,039,200	0.03%
Trans to 001 General Fund	-	-	37,200	-	-	-	N/A
Total Appropriations	-	250,246,100	250,246,100	266,452,100	-	266,452,100	6.48%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Trans frm Board	-	250,246,100	250,246,100	266,452,100	-	266,452,100	6.48%
Total Funding	-	250,246,100	250,246,100	266,452,100	-	266,452,100	6.48%

Property Appraiser (0060)

Fund Type: **General Fund**

Description: **This is a Constitutional Officer Fund for the Property Appraiser, a sub-fund of the General Fund. Prior to the accounting system upgrade in FY 2023, this was Fund number 060.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	-	8,535,800	8,336,100	8,834,600	-	8,834,600	3.50%
Operating Expense	-	2,392,600	2,596,100	2,476,300	-	2,476,300	3.50%
Capital Outlay	-	40,000	36,200	41,400	-	41,400	3.50%
Total Appropriations	-	10,968,400	10,968,400	11,352,300	-	11,352,300	3.50%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Trans frm Board	-	9,802,300	9,802,300	10,145,400	-	10,145,400	3.50%
Trans frm Independ Special District	-	1,166,100	1,166,100	1,206,900	-	1,206,900	3.50%
Total Funding	-	10,968,400	10,968,400	11,352,300	-	11,352,300	3.50%

Tax Collector (0070)

Fund Type: **General Fund**

Description: **This is a Constitutional Officer Fund for the Tax Collector, a sub-fund of the General Fund. Prior to the accounting system upgrade in FY 2023, this was Fund number 070.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	-	17,057,600	15,959,800	17,654,600	-	17,654,600	3.50%
Operating Expense	-	3,385,900	2,853,000	3,504,400	-	3,504,400	3.50%
Capital Outlay	-	676,900	905,000	700,600	-	700,600	3.50%
Distribution of excess fees to Gov't Agencies	-	12,924,900	13,626,100	13,377,300	-	13,377,300	3.50%
Total Appropriations	-	34,045,300	33,343,900	35,236,900	-	35,236,900	3.50%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	-	33,647,700	32,740,400	34,825,400	-	34,825,400	3.50%
Interest/Misc	-	397,600	603,500	411,500	-	411,500	3.50%
Total Funding	-	34,045,300	33,343,900	35,236,900	-	35,236,900	3.50%

Supervisor of Elections (0080)

Fund Type: **General Fund**

Description: **This is a Constitutional Officer Fund for the Supervisor of Elections, a sub-fund of the General Fund. Prior to the accounting system upgrade in FY 2023, this was Fund number 080.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	2,914,460	3,515,300	3,074,300	3,298,900	-	3,298,900	(6.16)%
Operating Expense	1,778,821	2,421,800	2,196,500	2,002,600	-	2,002,600	(17.31)%
Capital Outlay	27,253	30,000	30,000	30,000	-	30,000	0.00%
Total Appropriations	4,720,535	5,967,100	5,300,800	5,331,500	-	5,331,500	(10.65)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Trans frm Board	4,916,800	5,967,100	5,300,800	5,331,500	-	5,331,500	(10.65)%
Total Funding	4,916,800	5,967,100	5,300,800	5,331,500	-	5,331,500	(10.65)%

Pepper Ranch Conservation Bank (0673)

Fund Type: **Permanent Fund**

Description: **To provide funds for the perpetual maintenance of the Pepper Ranch Preserve Conservation Bank as required by agreement with the US Fish and Wildlife Service for panther habitat mitigation. Prior to the accounting system upgrade in FY 2023, this was Fund number 673.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	35,499	41,200	41,200	41,200	-	41,200	0.00%
Reserve for Contingencies	-	3,000	-	3,000	-	3,000	0.00%
Reserve for Escrow	-	4,157,700	-	4,354,600	-	4,354,600	4.74%
Total Appropriations	35,499	4,201,900	41,200	4,398,800	-	4,398,800	4.69%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	41,200	41,200	41,200	41,200	-	41,200	0.00%
Interest/Misc	96,639	76,900	123,500	127,200	-	127,200	65.41%
Carry Forward	4,012,900	4,089,800	4,115,300	4,238,800	-	4,238,800	3.64%
Less 5% Required By Law	-	(6,000)	-	(8,400)	-	(8,400)	40.00%
Total Funding	4,150,739	4,201,900	4,280,000	4,398,800	-	4,398,800	4.69%

Caracara Prairie Preserve (0674)

Fund Type: **Permanent Fund**

Description: **The Caracara Prairie Preserve is being utilized by Collier County for panther habitat mitigation for County capital projects that occur in panther habitat. As required by the United States Fish and Wildlife Service, the funds to manage Caracara Prairie Preserve in perpetuity must be kept in a separate Endowment Trust Fund. Prior to the accounting system upgrade in FY 2023, this was Fund number 674.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	2,067	43,000	43,000	43,000	-	43,000	0.00%
Reserve for Escrow	-	1,783,300	-	1,859,900	-	1,859,900	4.30%
Total Appropriations	2,067	1,826,300	43,000	1,902,900	-	1,902,900	4.19%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	-	8,200	13,800	-	-	-	(100.00)%
Interest/Misc	42,833	34,200	54,700	55,500	-	55,500	62.28%
Carry Forward	1,783,900	1,786,100	1,824,700	1,850,200	-	1,850,200	3.59%
Less 5% Required By Law	-	(2,200)	-	(2,800)	-	(2,800)	27.27%
Total Funding	1,826,733	1,826,300	1,893,200	1,902,900	-	1,902,900	4.19%

Transportation Services (1001)

Fund Type: **Special Revenue**

Description: **This fund was established for the maintenance of roads and bridges in Collier County. The principal funding source is a subsidy from the General Fund. Prior to the accounting system upgrade in FY 2023, this was Fund number 101.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	18,077,607	21,233,000	19,231,200	20,236,100	-	20,236,100	(4.70)%
Operating Expense	7,256,691	7,717,900	7,568,400	9,918,700	-	9,918,700	28.52%
Indirect Cost Reimburs	96,500	109,800	109,800	104,100	-	104,100	(5.19)%
Capital Outlay	64,740	528,700	568,600	478,300	-	478,300	(9.53)%
Trans to 1013 Comm Dev	28,700	-	-	-	-	-	N/A
Trans to 2022 SpOb Bonds	1,019,300	963,400	963,400	1,079,400	-	1,079,400	12.04%
Trans to 3001 Co-Wide Cap Proj	38,300	-	-	-	-	-	N/A
Trans to 5023 Motor Pool	38,000	-	-	-	-	-	N/A
Reserve for Contingencies	-	378,700	-	567,900	-	567,900	49.96%
Reserve for Attrition	-	(334,300)	-	(343,500)	-	(343,500)	2.75%
Total Appropriations	26,619,838	30,597,200	28,441,400	32,041,000	-	32,041,000	4.72%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Net Cost Road and Bridge	(2,130,216)	-	(2,814,600)	-	-	-	N/A
Intergovernmental Revenues	1,098,332	1,130,200	1,040,200	1,211,700	-	1,211,700	7.21%
SFWMD/Biq Cypress Revenue	1,000,000	-	-	-	-	-	N/A
Miscellaneous Revenues	345,077	192,600	174,700	195,500	-	195,500	1.51%
Interest/Misc	79,803	25,000	90,900	25,000	-	25,000	0.00%
Reimb From Other Depts	305,944	278,500	190,000	190,000	-	190,000	(31.78)%
Trans fm 0001 General Fund	23,871,400	27,629,700	27,629,700	27,675,800	-	27,675,800	0.17%
Trans fm 4090 Airport Ops	78,500	-	-	-	-	-	N/A
Carry Forward	1,971,000	1,416,800	2,130,500	2,814,600	-	2,814,600	98.66%
Less 5% Required By Law	-	(75,600)	-	(71,600)	-	(71,600)	(5.29)%
Total Funding	26,619,838	30,597,200	28,441,400	32,041,000	-	32,041,000	4.72%

Stormwater Operations (1005)

Fund Type: **Special Revenue**

Description: **In FY19, Stormwater operations were centralized into Fund (1005) and capital in Fund (3050). In FY 19, the Board desired to fund-up the Stormwater operations and capital to the maximum allowed under Resolution 2010-137, an amount not to exceed the equivalent of 0.15 mills. The Stormwater Division is responsible for the management of facilities and services for drainage and flood protection for existing and future development, minimize the degradation of quality of receiving water and surrounding natural areas, and protect the functions of natural groundwater aquifer recharge areas. The principal funding source is a subsidy from the General Fund (0001) and the Unincorporated General Fund (1011). Prior to the accounting system upgrade in FY 2023, this was Fund number 103.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	2,862,840	3,532,600	3,183,500	4,737,700	-	4,737,700	34.11%
Operating Expense	3,981,898	5,948,000	5,134,400	6,812,300	-	6,812,300	14.53%
Indirect Cost Reimburs	149,500	145,000	145,000	81,900	-	81,900	(43.52)%
Capital Outlay	275,666	-	42,800	-	-	-	N/A
Trans to 1013 Comm Dev	28,800	-	-	-	-	-	N/A
Trans to 5023 Motor Pool	50,000	101,600	101,600	-	-	-	(100.00)%
Reserve for Contingencies	-	236,500	-	335,200	-	335,200	41.73%
Reserve for Attrition	-	(59,900)	-	(82,800)	-	(82,800)	38.23%
Total Appropriations	7,348,705	9,903,800	8,607,300	11,884,300	-	11,884,300	20.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Net Cost Stormwater Operations	(3,505,409)	-	(3,121,700)	-	-	-	N/A
SFWMD/Biq Cypress Revenue	62,500	62,500	62,500	62,500	-	62,500	0.00%
Miscellaneous Revenues	35,178	-	200	-	-	-	N/A
Interest/Misc	105,636	10,000	88,300	10,000	-	10,000	0.00%
Reimb From Other Depts	-	-	4,100	-	-	-	N/A
Trans fm 0001 General Fund	2,745,600	2,846,000	2,846,000	3,567,200	-	3,567,200	25.34%
Trans fm 1011 Unincorp GenFd	5,005,000	5,217,800	5,217,800	5,126,500	-	5,126,500	(1.75)%
Trans fm 1608 Victoria Pk Drain	13,000	4,600	4,600	-	-	-	(100.00)%
Carry Forward	2,887,200	1,766,600	3,505,500	3,121,700	-	3,121,700	76.71%
Less 5% Required By Law	-	(3,700)	-	(3,600)	-	(3,600)	(2.70)%
Total Funding	7,348,705	9,903,800	8,607,300	11,884,300	-	11,884,300	20.00%

Pelican Bay Beautification MSTBU (1007)

Fund Type: **Special Revenue**

Description: **Provides water management, ambient noise management, and beautification services to Pelican Bay residents, with principal revenue from assessments. Prior to the accounting system upgrade in FY 2023, this was Fund number 109.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	2,301,070	2,585,800	2,494,200	2,674,300	-	2,674,300	3.42%
Operating Expense	2,218,569	2,367,700	2,389,500	2,450,700	-	2,450,700	3.51%
Indirect Cost Reimburs	150,000	141,000	141,000	133,300	-	133,300	(5.46)%
Capital Outlay	201,392	184,500	165,000	156,500	-	156,500	(15.18)%
Trans to Property Appraiser	14,990	80,000	20,000	20,000	-	20,000	(75.00)%
Trans to Tax Collector	93,075	110,000	100,000	100,000	-	100,000	(9.09)%
Trans to 3001 Co-Wide Cap Proj	8,700	-	-	-	-	-	N/A
Trans to 4008 W/S Ops	17,600	-	-	-	-	-	N/A
Trans to 5006 Info Tech Cap	37,100	28,000	28,000	28,500	-	28,500	1.79%
Reserve for Contingencies	-	184,400	-	184,400	-	184,400	0.00%
Reserve for Capital	-	129,100	-	129,100	-	129,100	0.00%
Reserve for Disaster Relief	-	700,000	-	700,000	-	700,000	0.00%
Reserve for Cash Flow	-	475,000	-	475,000	-	475,000	0.00%
Reserve for Attrition	-	(39,300)	-	(39,300)	-	(39,300)	0.00%
Total Appropriations	5,042,496	6,946,200	5,337,700	7,012,500	-	7,012,500	0.95%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Special Assessments	4,726,626	5,215,600	4,749,100	5,380,000	-	5,380,000	3.15%
Miscellaneous Revenues	75,728	40,800	43,800	44,500	-	44,500	9.07%
Interest/Misc	96,168	26,000	57,700	53,000	-	53,000	103.85%
Reimb From Other Depts	-	34,100	34,100	34,100	-	34,100	0.00%
Trans frm Property Appraiser	713	-	-	-	-	-	N/A
Trans frm Tax Collector	63,552	-	-	-	-	-	N/A
Trans fm 3040 Clam Bay Restor	34,100	-	-	-	-	-	N/A
Carry Forward	2,273,300	1,895,500	2,227,800	1,774,800	-	1,774,800	(6.37)%
Less 5% Required By Law	-	(265,800)	-	(273,900)	-	(273,900)	3.05%
Total Funding	7,270,187	6,946,200	7,112,500	7,012,500	-	7,012,500	0.95%

Pelican Bay Street Lighting District (1008)

Fund Type: **Special Revenue**

Description: **Provides street lighting to the Pelican Bay district. The principal revenue source within these funds is ad valorem taxes. Prior to the accounting system upgrade in FY 2023, this was Fund number 778.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	119,357	132,700	128,900	137,600	-	137,600	3.69%
Operating Expense	195,818	220,900	205,200	228,400	-	228,400	3.40%
Indirect Cost Reimburs	9,400	10,500	10,500	6,600	-	6,600	(37.14)%
Capital Outlay	-	500	151,000	500	-	500	0.00%
Trans to Property Appraiser	-	8,000	8,000	5,000	-	5,000	(37.50)%
Trans to Tax Collector	14,220	17,900	17,900	17,300	-	17,300	(3.35)%
Trans to 3041 PB Irr & Lndscp	397,700	473,400	473,400	524,900	-	524,900	10.88%
Reserve for Contingencies	-	11,400	-	11,000	-	11,000	(3.51)%
Reserve for Capital	-	49,600	-	28,900	-	28,900	(41.73)%
Reserve for Cash Flow	-	40,000	-	40,000	-	40,000	0.00%
Total Appropriations	736,495	964,900	994,900	1,000,200	-	1,000,200	3.66%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	705,289	800,000	760,000	879,400	-	879,400	9.93%
Delinquent Ad Valorem Taxes	3,561	-	-	-	-	-	N/A
Miscellaneous Revenues	21,868	20,400	21,100	21,100	-	21,100	3.43%
Interest/Misc	11,975	5,400	8,200	8,200	-	8,200	51.85%
Carry Forward	336,400	180,400	342,600	137,000	-	137,000	(24.06)%
Less 5% Required By Law	-	(41,300)	-	(45,500)	-	(45,500)	10.17%
Total Funding	1,079,093	964,900	1,131,900	1,000,200	-	1,000,200	3.66%

Unincorporated Areas General Fund (1011)

Fund Type: **Special Revenue**

Description: **Accounts for municipal type services provided in the unincorporated area of Collier County and is supported primarily by ad valorem taxes. Services provided include planning and zoning, code enforcement, and parks and recreation. Prior to the accounting system upgrade in FY 2023, this was Fund number 111.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	19,869,705	21,450,400	20,576,400	22,448,700	-	22,448,700	4.65%
Operating Expense	10,934,554	16,799,400	15,039,900	16,232,100	-	16,232,100	(3.38)%
Indirect Cost Reimburs	1,367,700	1,430,100	1,430,100	1,597,900	-	1,597,900	11.73%
Capital Outlay	18,189	30,000	106,700	40,000	-	40,000	33.33%
Remittances	500,000	1,000,000	500,000	500,000	-	500,000	(50.00)%
Trans to Property Appraiser	461,127	573,600	573,600	593,700	-	593,700	3.50%
Trans to Tax Collector	1,294,061	1,628,800	1,628,800	1,685,800	-	1,685,800	3.50%
Trans to 0001 General Fund	482,600	-	-	-	-	-	N/A
Trans to 1005 Stormwtr Ops	5,005,000	5,217,800	5,217,800	5,126,500	-	5,126,500	(1.75)%
Trans to 1012 Landscaping Proj	10,600,000	-	-	-	-	-	N/A
Trans to 1013 Comm Dev	353,500	-	-	-	-	-	N/A
Trans to 1014 Plan Serv	219,500	-	-	-	-	-	N/A
Trans to 1015 Impact Fee Admin	50,000	-	-	-	-	-	N/A
Trans to 1020 Bayshore CRA	618,200	663,600	663,600	917,300	-	917,300	38.23%
Trans to 1025 Immok CRA	223,000	225,400	225,400	268,100	-	268,100	18.94%
Trans to 1030 Ave Maria Zone	27,100	31,000	31,000	31,500	-	31,500	1.61%

Unincorporated Areas General Fund (1011)

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Trans to 1031 i75 & 951 Innv Zone	95,000	106,900	106,900	143,100	-	143,100	33.86%
Trans to 1032 GG Econ Dev Zone	422,800	468,800	468,800	551,100	-	551,100	17.56%
Trans to 1040 Ochopee Fire	1,511,364	2,338,500	2,338,500	2,216,800	-	2,216,800	(5.20)%
Trans to 1605 GG Comm Cntr	587,600	612,600	612,600	634,000	-	634,000	3.49%
Trans to 1809 MPO Grants	5,000	5,000	5,000	5,000	-	5,000	0.00%
Trans to 1842 Transp Grant Mtch	311	-	900	-	-	-	N/A
Trans to 3001 Co-Wide Cap Proj	133,500	-	-	-	-	-	N/A
Trans to 3041 PB Irr & Lndscp	520,000	520,000	520,000	520,000	-	520,000	0.00%
Trans to 3050 Stormwtr Cap	5,387,900	5,700,000	5,700,000	5,985,000	-	5,985,000	5.00%
Trans to 3062 Pk Ad Val Cap	2,800,000	3,900,000	3,900,000	4,095,000	-	4,095,000	5.00%
Trans to 3081 GM Transp Cap	3,800,000	13,600,000	13,600,000	14,280,000	-	14,280,000	5.00%
Trans to 5006 Info Tech Cap	658,800	594,200	594,200	748,500	-	748,500	25.97%
Trans to 5023 Motor Pool	-	85,000	85,000	-	-	-	(100.00)%
Reserve for Contingencies	-	1,421,700	-	1,463,100	-	1,463,100	2.91%
Reserve for Capital	-	1,468,500	-	4,507,600	-	4,507,600	206.95%
Reserve for Cash Flow	-	4,223,000	-	4,466,600	-	4,466,600	5.77%
Reserve for Attrition	-	(353,500)	-	(365,300)	-	(365,300)	3.34%
Total Appropriations	67,946,511	83,740,800	73,925,200	88,692,100	-	88,692,100	5.91%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Net Cost Unincorp General Fund	(15,529,279)	-	(12,982,800)	-	-	-	N/A
Ad Valorem Taxes	58,901,714	63,890,800	61,335,200	70,253,200	-	70,253,200	9.96%
Delinquent Ad Valorem Taxes	646,821	-	-	-	-	-	N/A
Communications Services Tax	4,079,743	3,800,000	3,800,000	3,800,000	-	3,800,000	0.00%
Licenses & Permits	685,324	417,300	463,700	412,800	-	412,800	(1.08)%
Special Assessments	38,980	16,000	40,000	16,000	-	16,000	0.00%
State Revenue Sharing	-	-	261,400	-	-	-	N/A
Charges For Services	3,078,648	3,084,700	2,976,700	3,087,300	-	3,087,300	0.08%
Fines & Forfeitures	506,915	172,000	484,100	220,000	-	220,000	27.91%
Miscellaneous Revenues	365,940	282,900	298,800	295,800	-	295,800	4.56%
Interest/Misc	744,063	100,000	800,000	390,000	-	390,000	290.00%
Reimb From Other Depts	24,027	366,000	318,000	614,700	-	614,700	67.95%
Trans frm Property Appraiser	57,373	100,000	100,000	100,000	-	100,000	0.00%
Trans frm Tax Collector	700,142	100,000	100,000	100,000	-	100,000	0.00%
Trans fm 0001 General Fund	726,000	-	-	-	-	-	N/A
Trans fm 1014 Plan Serv	145,700	-	-	-	-	-	N/A
Trans fm 1061 Consrvcollr-Land	48,000	6,416,300	-	-	-	-	(100.00)%
Trans fm 1617 Vandblt Bch MSTU	91,000	96,000	96,000	102,300	-	102,300	6.56%
Trans fm 1619 Sabal Palm Rd Ext	3,200	3,200	3,200	3,500	-	3,500	9.38%
Trans fm 1620 Lely GolfEst Beau	58,800	64,100	64,100	66,700	-	66,700	4.06%
Trans fm 1621 GG Beaut MSTU	60,100	65,000	65,000	67,400	-	67,400	3.69%
Trans fm 1625 Radio Rd Beaut	43,900	46,300	46,300	46,600	-	46,600	0.65%
Trans fm 1626 Forest Lakes	63,300	70,300	70,300	72,600	-	72,600	3.27%
Trans fm 1632 Rock Rd MSTU	4,900	6,500	6,500	6,600	-	6,600	1.54%
Trans fm 1635 Vandrbt Wtrways	17,700	20,400	20,400	22,200	-	22,200	8.82%
Trans fm 1637 42nd Ave SE MSTU	500	500	500	600	-	600	20.00%
Trans fm 1804 P & R Sea Turtle	18,000	-	-	-	-	-	N/A
Carry Forward	12,365,000	8,239,100	15,557,800	12,982,800	-	12,982,800	57.58%
Less 5% Required By Law	-	(3,616,600)	-	(3,969,000)	-	(3,969,000)	9.74%
Total Funding	67,946,511	83,740,800	73,925,200	88,692,100	-	88,692,100	5.91%

Landscaping Projects (1012)

Fund Type: **Special Revenue**

Description: **Accounts for maintenance for landscaping roadsides and capital improvement projects on selected County roadways and insurance reimbursements for claims from vehicular accidents that damage improved medians and associated repairs. Prior to the accounting system upgrade in FY 2023, this was Fund number 112.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	9,250,975	-	7,534,900	199,300	-	199,300	N/A
Indirect Cost Reimburs	81,800	-	-	78,900	-	78,900	N/A
Capital Outlay	55,853	-	989,700	-	-	-	N/A
Trans to 3081 GM Transp Cap	-	5,139,600	-	-	-	-	(100.00)%
Total Appropriations	9,388,628	5,139,600	8,524,600	278,200	-	278,200	(94.59)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	205,772	-	-	-	-	-	N/A
Interest/Misc	230,485	-	-	-	-	-	N/A
Trans fm 1011 Unincorp GenFd	10,600,000	-	-	-	-	-	N/A
Carry Forward	7,155,200	5,139,600	8,802,800	278,200	-	278,200	(94.59)%
Total Funding	18,191,457	5,139,600	8,802,800	278,200	-	278,200	(94.59)%

Community Development (1013)

Fund Type: **Special Revenue**

Description: **Accounts for costs of community development administration, financial management, operations oversight, building permit processing, performing building inspections and contractor licensing. This fund is self-supporting through building permit revenue. Prior to the accounting system upgrade in FY 2023, this was Fund number 113.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	17,964,360	20,353,100	18,144,500	19,962,100	-	19,962,100	(1.92)%
Operating Expense	7,127,802	8,343,300	8,831,700	7,768,800	-	7,768,800	(6.89)%
Indirect Cost Reimburs	623,400	637,300	637,300	705,500	-	705,500	10.70%
Trans to 0001 General Fund	189,900	-	-	-	-	-	N/A
Trans to 3001 Co-Wide Cap Proj	121,400	-	-	-	-	-	N/A
Trans to 5006 Info Tech Cap	891,700	863,300	863,300	970,900	-	970,900	12.46%
Reserve for Contingencies	-	352,000	-	613,300	-	613,300	74.23%
Reserve for Prepaid Services	-	2,257,500	-	1,800,000	-	1,800,000	(20.27)%
Reserve for Cash Flow	-	2,691,000	-	2,510,100	-	2,510,100	(6.72)%
Reserve for Attrition	-	(348,000)	-	(349,600)	-	(349,600)	0.46%
Total Appropriations	26,918,562	35,149,500	28,476,800	33,981,100	-	33,981,100	(3.32)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Net Cost Community Development	(15,610,949)	-	(7,700,200)	-	-	-	N/A
Licenses & Permits	1,575,716	1,504,000	1,718,300	1,780,300	-	1,780,300	18.37%
Building Permits	15,712,584	16,000,000	15,000,000	18,500,000	-	18,500,000	15.63%
Reinspection Fees	2,354,566	2,500,000	2,500,000	3,500,000	-	3,500,000	40.00%
Charges For Services	49,032	52,200	45,800	44,600	-	44,600	(14.56)%
Miscellaneous Revenues	58,379	52,000	51,300	51,000	-	51,000	(1.92)%
Interest/Misc	511,817	468,400	547,300	278,400	-	278,400	(40.56)%
Reimb From Other Depts	1,616	753,500	822,600	1,149,600	-	1,149,600	52.57%
Trans fm 1001 Rd & Bridge	28,700	-	-	-	-	-	N/A
Trans fm 1005 Stormwtr Ops	28,800	-	-	-	-	-	N/A
Trans fm 1011 Unincorp GenFd	353,500	-	-	-	-	-	N/A
Trans fm 1014 Plan Serv	100,000	-	-	-	-	-	N/A
Trans fm 1017 Wtr Poll Ctrl	44,400	-	-	-	-	-	N/A
Trans fm 1102 TDC Bch&Inlet Adm	28,700	-	-	-	-	-	N/A
Trans fm 3025 GMqt Cap	-	-	-	2,242,200	-	2,242,200	N/A
Carry Forward	21,681,700	14,886,000	15,491,700	7,700,200	-	7,700,200	(48.27)%
Less 5% Required By Law	-	(1,066,600)	-	(1,265,200)	-	(1,265,200)	18.62%
Total Funding	26,918,562	35,149,500	28,476,800	33,981,100	-	33,981,100	(3.32)%

Planning Services (1014)

Fund Type: **Special Revenue**

Description: **Accounts for costs of community development administration, engineering inspections, environmental permitting reviews as well as various planning functions. Services provided are Planning, Financial Administration, Environmental Review, and Engineering. Revenue is generated from development fees. Prior to the accounting system upgrade in FY 2023, this was Fund number 131.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	6,100,430	6,938,700	6,874,300	8,084,500	-	8,084,500	16.51%
Operating Expense	2,006,986	5,879,900	5,745,800	4,979,500	-	4,979,500	(15.31)%
Indirect Cost Reimburs	243,900	242,500	242,500	276,300	-	276,300	13.94%
Capital Outlay	35,010	-	-	-	-	-	N/A
Trans to 0001 General Fund	13,600	-	-	-	-	-	N/A
Trans to 1011 Unincorp Gen Fd	145,700	-	-	-	-	-	N/A
Trans to 1013 Comm Dev	100,000	-	-	-	-	-	N/A
Trans to 3025 Growth Mqt Cap	-	-	-	3,122,600	-	3,122,600	N/A
Trans to 5006 Info Tech Cap	177,200	183,300	183,300	221,800	-	221,800	21.00%
Reserve for Contingencies	-	326,500	-	333,200	-	333,200	2.05%
Reserve for Prepaid Services	-	4,819,500	-	4,819,500	-	4,819,500	0.00%
Reserve for Capital	-	6,254,100	-	7,702,700	-	7,702,700	23.16%
Reserve for Cash Flow	-	2,220,400	-	2,265,800	-	2,265,800	2.04%
Reserve for Attrition	-	(114,300)	-	(127,500)	-	(127,500)	11.55%
Total Appropriations	8,822,826	26,750,600	13,045,900	31,678,400	-	31,678,400	18.42%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Net Cost Planning Services	(20,780,265)	-	(23,132,100)	-	-	-	N/A
Licenses & Permits	5,592,051	5,432,400	5,870,600	5,170,400	-	5,170,400	(4.82)%
Reinspection Fees	1,005,745	1,000,000	1,000,000	1,000,000	-	1,000,000	0.00%
Charges For Services	2,914,430	2,536,500	3,247,500	1,944,000	-	1,944,000	(23.36)%
Miscellaneous Revenues	832	-	1,800	400	-	400	N/A
Interest/Misc	569,744	500,000	752,600	650,300	-	650,300	30.06%
Reimb From Other Depts	-	219,500	219,500	219,500	-	219,500	0.00%
Trans fm 1011 Unincorp GenFd	219,500	-	-	-	-	-	N/A
Adv/Repay fm 4090 Airport Ops	1,616,090	-	-	-	-	-	N/A
Carry Forward	17,684,700	17,535,700	25,086,000	23,132,100	-	23,132,100	31.91%
Less 5% Required By Law	-	(473,500)	-	(438,300)	-	(438,300)	(7.43)%
Total Funding	8,822,826	26,750,600	13,045,900	31,678,400	-	31,678,400	18.42%

Impact Fee Administration (1015)

Fund Type: **Special Revenue**

Description: **Accounts for those sources and uses of funds associated with County impact fee operations. Prior to the accounting system upgrade in FY 2023, this was Fund number 107.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	575,842	611,600	572,000	620,100	-	620,100	1.39%
Operating Expense	128,085	509,600	276,100	505,700	-	505,700	(0.77)%
Indirect Cost Reimburs	82,500	56,900	56,900	53,500	-	53,500	(5.98)%
Reserve for Contingencies	-	75,100	-	74,800	-	74,800	(0.40)%
Reserve for Capital	-	880,400	-	989,300	-	989,300	12.37%
Reserve for Cash Flow	-	200,000	-	200,000	-	200,000	0.00%
Total Appropriations	786,426	2,333,600	905,000	2,443,400	-	2,443,400	4.71%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Licenses & Permits	412,226	235,000	265,000	235,000	-	235,000	0.00%
Charges For Services	188,228	100,000	141,800	100,000	-	100,000	0.00%
Interest/Misc	47,768	33,200	43,600	36,700	-	36,700	10.54%
Reimb From Other Depts	50,000	268,500	268,500	268,500	-	268,500	0.00%
Trans frm Tax Collector	3	-	-	-	-	-	N/A
Trans fm 1011 Unincorp GenFd	50,000	-	-	-	-	-	N/A
Trans fm 4008 W/S Ops	218,500	-	-	-	-	-	N/A
Carry Forward	1,841,000	1,732,100	2,021,400	1,835,300	-	1,835,300	5.96%
Less 5% Required By Law	-	(35,200)	-	(32,100)	-	(32,100)	(8.81)%
Total Funding	2,807,724	2,333,600	2,740,300	2,443,400	-	2,443,400	4.71%

Water Pollution Control (1017)

Fund Type: **Special Revenue**

Description: **This fund was established by voter referendum, with a maximum millage rate of 0.1000 mill levied countywide. Services provided include ground water and surface water monitoring, pollution complaint investigation, laboratory analysis, and wastewater and sludge management. Prior to the accounting system upgrade in FY 2023, this was Fund number 114.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	2,230,714	2,415,000	2,274,000	2,446,000	-	2,446,000	1.28%
Operating Expense	826,343	1,361,000	1,196,700	1,521,100	-	1,521,100	11.76%
Indirect Cost Reimburs	85,100	73,600	73,600	75,500	-	75,500	2.58%
Capital Outlay	84,126	-	-	115,000	-	115,000	N/A
Trans to Property Appraiser	26,619	29,600	29,600	30,000	-	30,000	1.35%
Trans to Tax Collector	79,474	95,400	95,400	96,800	-	96,800	1.47%
Trans to 1013 Comm Dev	44,400	-	-	-	-	-	N/A
Trans to 5006 Info Tech Cap	121,700	106,700	106,700	122,300	-	122,300	14.62%
Reserve for Contingencies	-	257,500	-	392,400	-	392,400	52.39%
Reserve for Capital	-	1,533,100	-	1,371,700	-	1,371,700	(10.53)%
Reserve for Cash Flow	-	667,600	-	740,300	-	740,300	10.89%
Reserve for Attrition	-	(40,800)	-	47,600	-	47,600	(216.67)%
Total Appropriations	3,498,476	6,498,700	3,776,000	6,958,700	-	6,958,700	7.08%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	3,389,652	3,647,000	3,501,100	4,004,200	-	4,004,200	9.79%
Delinquent Ad Valorem Taxes	34,070	-	400	-	-	-	N/A
State Revenue Sharing	-	-	21,800	-	-	-	N/A
Charges For Services	170,296	30,000	124,200	30,000	-	30,000	0.00%
Miscellaneous Revenues	68	-	-	-	-	-	N/A
Interest/Misc	70,389	7,000	9,000	9,000	-	9,000	28.57%
Reimb From Other Depts	124,121	100,000	100,000	130,000	-	130,000	30.00%
Trans frm Property Appraiser	3,311	-	-	-	-	-	N/A
Trans frm Tax Collector	46,705	-	-	-	-	-	N/A
Trans fm 1062 ConsvrCollr Maint	-	395,200	-	-	-	-	(100.00)%
Trans fm 1102 TDC Bch&Inlet Adm	45,000	45,000	45,000	45,000	-	45,000	0.00%
Trans fm 3001 Co-Wide Cap Proj	-	915,500	915,500	-	-	-	(100.00)%
Carry Forward	1,617,100	1,548,300	2,001,700	2,942,700	-	2,942,700	90.06%
Less 5% Required By Law	-	(189,300)	-	(202,200)	-	(202,200)	6.81%
Total Funding	5,500,712	6,498,700	6,718,700	6,958,700	-	6,958,700	7.08%

Bayshore/Gateway Triangle Redevelopment (1020)

Fund Type: **Special Revenue**

Description: **Established in FY 2001 to implement the Bayshore/Gateway Triangle Component Section of the Collier County Community Redevelopment Plan adopted by the Community Redevelopment Agency (CRA). Prior to the accounting system upgrade in FY 2023, this was Fund number 187.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	494,236	581,900	311,200	500,500	-	500,500	(13.99)%
Operating Expense	170,272	474,800	303,100	324,400	-	324,400	(31.68)%
Indirect Cost Reimburs	53,700	68,400	68,400	39,800	-	39,800	(41.81)%
Capital Outlay	-	33,500	643,600	-	-	-	(100.00)%
Trans to 0001 General Fund	53,800	-	-	-	-	-	N/A
Trans to 1021 Bayshore Projects	3,741,327	2,647,500	2,647,500	3,975,700	-	3,975,700	50.17%
Reserve for Contingencies	-	29,600	-	14,300	-	14,300	(51.69)%
Reserve for Capital	-	-	-	335,800	-	335,800	N/A
Total Appropriations	4,513,335	3,835,700	3,973,800	5,190,500	-	5,190,500	35.32%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	91	-	-	-	-	-	N/A
Interest/Misc	38,581	20,000	38,500	20,000	-	20,000	0.00%
Reimb From Other Depts	-	232,600	232,600	216,800	-	216,800	(6.79)%
Trans fm 0001 General Fund	2,730,700	2,920,500	2,920,500	4,037,400	-	4,037,400	38.24%
Trans fm 1011 Unincorp GenFd	618,200	663,600	663,600	917,300	-	917,300	38.23%
Trans fm 1025 Immok CRA	84,900	-	-	-	-	-	N/A
Trans fm 1630 Bayshore Beaut	125,500	-	-	-	-	-	N/A
Trans fm 1631 Haldeman Creek	11,300	-	-	-	-	-	N/A
Carry Forward	1,023,000	-	118,600	-	-	-	N/A
Less 5% Required By Law	-	(1,000)	-	(1,000)	-	(1,000)	0.00%
Total Funding	4,632,272	3,835,700	3,973,800	5,190,500	-	5,190,500	35.32%

Bayshore CRA Project Fund (1021)

Fund Type: **Special Revenue**

Description: **To account for the Bayshore Community Redevelopment Agency (CRA) capital program. Prior to the accounting system upgrade in FY 2023, this was Fund number 787.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	364,290	720,900	4,098,900	150,000	-	150,000	(79.19)%
Capital Outlay	-	1,750,000	8,614,700	3,349,100	-	3,349,100	91.38%
Grants and Aid	-	-	515,400	50,000	-	50,000	N/A
Remittances	-	200,000	450,000	450,000	-	450,000	125.00%
Total Appropriations	364,290	2,670,900	13,679,000	3,999,100	-	3,999,100	49.73%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	39,500	-	6,000	-	-	-	N/A
Interest/Misc	211,822	24,600	216,600	24,600	-	24,600	0.00%
Trans fm 1020 Bayshore CRA	3,741,327	2,647,500	2,647,500	3,975,700	-	3,975,700	50.17%
Carry Forward	7,180,500	-	10,808,900	-	-	-	N/A
Less 5% Required By Law	-	(1,200)	-	(1,200)	-	(1,200)	0.00%
Total Funding	11,173,150	2,670,900	13,679,000	3,999,100	-	3,999,100	49.73%

Immokalee Redevelopment (1025)

Fund Type: **Special Revenue**

Description: **Established in FY 2001 to implement the Immokalee Component Section of the Collier County Community Redevelopment Plan adopted by the Community Redevelopment Agency (CRA). Prior to the accounting system upgrade in FY 2023, this was Fund number 186.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	239,337	258,900	233,800	267,900	69,800	337,700	30.44%
Operating Expense	159,086	372,300	375,200	414,400	-	414,400	11.31%
Indirect Cost Reimburs	29,800	27,700	27,700	29,300	-	29,300	5.78%
Capital Outlay	-	63,400	194,700	40,000	-	40,000	(36.91)%
Trans to 0001 General Fund	53,800	-	-	-	-	-	N/A
Trans to 1020 Bayshore CRA	84,900	-	-	-	-	-	N/A
Trans to 1026 Immok CRA Capital	1,667,699	542,700	542,700	637,900	-	637,900	17.54%
Reserve for Contingencies	-	53,000	-	18,300	-	18,300	(65.47)%
Reserve for Capital	-	-	-	69,900	-	69,900	N/A
Total Appropriations	2,234,621	1,318,000	1,374,100	1,477,700	69,800	1,547,500	17.41%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	600,576	-	200	-	-	-	N/A
Interest/Misc	19,277	7,200	31,600	7,200	-	7,200	0.00%
Impact Fees	3,761	-	-	-	-	-	N/A
Reimb From Other Depts	-	92,800	92,800	92,800	-	92,800	0.00%
Trans fm 0001 General Fund	984,800	993,000	993,000	1,179,800	-	1,179,800	18.81%
Trans fm 1011 Unincorp GenFd	223,000	225,400	225,400	268,100	-	268,100	18.94%
Trans fm 1629 Immok Beaut	92,800	-	-	-	-	-	N/A
Carry Forward	340,800	-	31,100	-	-	-	N/A
Less 5% Required By Law	-	(400)	-	(400)	-	(400)	0.00%
Total Funding	2,265,014	1,318,000	1,374,100	1,547,500	-	1,547,500	17.41%

Immokalee CRA Capital (1026)

Fund Type: **Special Revenue**

Description: **To account for the Immokalee Community Redevelopment Agency (CRA) capital program. Prior to the accounting system upgrade in FY 2023, this was Fund number 786.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	33,625	-	309,200	-	-	-	N/A
Capital Outlay	-	548,900	3,217,700	644,100	-	644,100	17.34%
Grants and Aid	-	-	185,000	-	-	-	N/A
Total Appropriations	33,625	548,900	3,711,900	644,100	-	644,100	17.34%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	43,447	6,500	44,800	6,500	-	6,500	0.00%
Trans fm 1025 Immok CRA	1,667,699	542,700	542,700	637,900	-	637,900	17.54%
Carry Forward	1,446,900	-	3,124,400	-	-	-	N/A
Less 5% Required By Law	-	(300)	-	(300)	-	(300)	0.00%
Total Funding	3,158,046	548,900	3,711,900	644,100	-	644,100	17.34%

Immokalee CRA Grant (1027)

Fund Type: **Special Revenue**

Description: **To account for federal and state grants for improvement projects within the Immokalee Community Redevelopment Agency (CRA) Area. Prior to the accounting system upgrade in FY 2023, this was Fund number 715.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	-	250,000	-	-	-	N/A
Capital Outlay	-	-	987,000	-	-	-	N/A
Total Appropriations	-	-	1,237,000	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	-	-	987,000	-	-	-	N/A
Reimb From Other Depts	-	-	250,000	-	-	-	N/A
Total Funding	-	-	1,237,000	-	-	-	0.00%

Ave Maria Innovation Zone (1030)

Fund Type: **Special Revenue**

Description: **Established in FY 2015 to attract and retain qualified targeted industry businesses within the defined unincorporated area of Collier County. Prior to the accounting system upgrade in FY 2023, this was Fund number 182.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	6,000	-	5,800	-	5,800	(3.33)%
Remittances	-	-	-	500,000	-	500,000	N/A
Restricted for Unfunded Requests	-	900,900	-	594,400	-	594,400	(34.02)%
Total Appropriations	-	906,900	-	1,100,200	-	1,100,200	21.31%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	16,298	14,500	21,900	13,000	-	13,000	(10.34)%
Trans fm 0001 General Fund	119,400	136,300	136,300	138,500	-	138,500	1.61%
Trans fm 1011 Unincorp GenFd	27,100	31,000	31,000	31,500	-	31,500	1.61%
Carry Forward	565,900	725,800	728,700	917,900	-	917,900	26.47%
Less 5% Required By Law	-	(700)	-	(700)	-	(700)	0.00%
Total Funding	728,698	906,900	917,900	1,100,200	-	1,100,200	21.31%

I-75 & Collier Blvd Innovation Zone (1031)

Fund Type: **Special Revenue**

Description: **Established in FY 2018 (with a base year of 2016 - FY 2017) to promote economic growth which results in high wage jobs and helps diversify the economy. Prior to the accounting system upgrade in FY 2023, this was Fund number 783.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	1,000	-	1,000	-	1,000	0.00%
Remittances	2,040,273	7,000,000	3,000,000	6,000,000	-	6,000,000	(14.29)%
Restricted for Unfunded Requests	-	536,300	-	676,500	-	676,500	26.14%
Total Appropriations	2,040,273	7,537,300	3,000,000	6,677,500	-	6,677,500	(11.41)%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	27,068	4,000	42,700	4,000	-	4,000	0.00%
Trans fm 0001 General Fund	419,300	470,200	470,200	629,700	-	629,700	33.92%
Trans fm 1011 Unincorp GenFd	95,000	106,900	106,900	143,100	-	143,100	33.86%
Adv/Repay fm 0001 Gen Fd	2,000,000	5,500,000	5,500,000	1,356,800	-	1,356,800	(75.33)%
Carry Forward	923,100	1,456,400	1,424,300	4,544,100	-	4,544,100	212.01%
Less 5% Required By Law	-	(200)	-	(200)	-	(200)	0.00%
Total Funding	3,464,468	7,537,300	7,544,100	6,677,500	-	6,677,500	(11.41)%

Golden Gate City Economic Development Zone (1032)

Fund Type: **Special Revenue**

Description: **Established in FY 2019 (with an October 1, 2015 base year) to attract and retain qualified targeted industry businesses within the defined unincorporated area of Collier County. Prior to the accounting system upgrade in FY 2023, this was Fund number 782.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	1,000	-	1,000	-	1,000	0.00%
Remittances	-	788,900	-	789,000	-	789,000	0.01%
Restricted for Unfunded Requests	-	8,353,600	-	11,667,300	-	11,667,300	39.67%
Total Appropriations	-	9,143,500	-	12,457,300	-	12,457,300	36.24%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	139,955	154,000	194,900	272,300	-	272,300	76.82%
Trans fm 0001 General Fund	1,867,600	2,063,200	2,063,200	2,425,500	-	2,425,500	17.56%
Trans fm 1011 Unincorp GenFd	422,800	468,800	468,800	551,100	-	551,100	17.56%
Carry Forward	4,064,800	6,465,400	6,495,200	9,222,100	-	9,222,100	42.64%
Less 5% Required By Law	-	(7,900)	-	(13,700)	-	(13,700)	73.42%
Total Funding	6,495,155	9,143,500	9,222,100	12,457,300	-	12,457,300	36.24%

Ochopee Fire Control District (1040)

Fund Type: **Special Revenue**

Description: **The fire district is a Municipal Service Taxing Unit (MSTU) that provides services to the residents of Ochopee and is supported by ad valorem taxes. Ad valorem revenues collected are paid to Greater Naples Fire and Rescue District until all legislative action is complete and Ochopee Fire Control District is incorporated into the Greater Naples Fire and Rescue District. Prior to the accounting system upgrade in FY 2023, this was Fund number 146.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Indirect Cost Reimburs	6,700	7,800	7,800	20,200	-	20,200	158.97%
Capital Outlay	-	800,000	900,000	832,300	-	832,300	4.04%
Remittances	3,503,784	3,696,600	4,047,000	3,873,400	-	3,873,400	4.78%
Trans to Property Appraiser	11,940	13,500	13,500	13,600	-	13,600	0.74%
Trans to Tax Collector	32,377	45,000	45,000	39,500	-	39,500	(12.22)%
Reserve for Contingencies	-	350,400	-	442,500	-	442,500	26.28%
Reserve for Cash Flow	-	157,000	-	409,600	-	409,600	160.89%
Total Appropriations	3,554,800	5,070,300	5,013,300	5,631,100	-	5,631,100	11.06%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	1,468,222	1,819,700	1,746,900	1,941,800	-	1,941,800	6.71%
Delinquent Ad Valorem Taxes	50,610	-	-	-	-	-	N/A
Interest/Misc	18,294	2,000	14,000	4,000	-	4,000	100.00%
Trans frm Property Appraiser	1,484	-	-	-	-	-	N/A
Trans frm Tax Collector	19,027	-	-	-	-	-	N/A
Trans fm 0001 General Fund	609,407	955,200	955,200	905,400	-	905,400	(5.21)%
Trans fm 1011 Unincorp GenFd	1,511,364	2,338,500	2,338,500	2,216,800	-	2,216,800	(5.20)%
Carry Forward	495,400	46,000	619,100	660,400	-	660,400	1,335.65%
Less 5% Required By Law	-	(91,100)	-	(97,300)	-	(97,300)	6.81%
Total Funding	4,173,808	5,070,300	5,673,700	5,631,100	-	5,631,100	11.06%

Goodland/Horr's Island Fire District (1041)

Fund Type: **Special Revenue**

Description: **This fire district is a Municipal Service Taxing Unit (MSTU) supported by ad valorem taxes providing service to the residents of Goodland through a contractual agreement with a local fire department. Prior to the accounting system upgrade in FY 2023, this was Fund number 149.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Indirect Cost Reimburs	1,000	1,000	1,000	1,000	-	1,000	0.00%
Remittances	130,719	170,500	170,500	193,900	-	193,900	13.72%
Trans to Property Appraiser	1,136	1,700	1,700	1,700	-	1,700	0.00%
Trans to Tax Collector	3,473	4,000	4,000	4,300	-	4,300	7.50%
Total Appropriations	136,328	177,200	177,200	200,900	-	200,900	13.37%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	138,449	169,500	162,700	185,300	-	185,300	9.32%
Delinquent Ad Valorem Taxes	3,301	-	-	-	-	-	N/A
State Revenue Sharing	-	-	700	-	-	-	N/A
Interest/Misc	1,807	-	-	-	-	-	N/A
Trans frm Property Appraiser	142	-	-	4,100	-	4,100	N/A
Trans frm Tax Collector	2,041	-	-	1,700	-	1,700	N/A
Carry Forward	23,500	16,200	32,900	19,100	-	19,100	17.90%
Less 5% Required By Law	-	(8,500)	-	(9,300)	-	(9,300)	9.41%
Total Funding	169,240	177,200	196,300	200,900	-	200,900	13.37%

Court Innovations (1050)

Fund Type: **Special Revenue**

Description: **Provides guardianship services to indigent, incapacitated adults. Funding is provided by additional court costs established by Statute 939.185 F.S. and adopted by Ordinance 04-42. Prior to the accounting system upgrade in FY 2023, this was Fund number 192.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	192,000	62,000	-	-	-	(100.00)%
Trans to 1051 Court Admin	-	-	-	253,400	-	253,400	N/A
Total Appropriations	-	192,000	62,000	253,400	-	253,400	31.98%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Fines & Forfeitures	51,302	40,000	42,000	42,500	-	42,500	6.25%
Interest/Misc	2,965	-	5,100	-	-	-	N/A
Trans fm 1051 Court Admin	142,900	145,800	15,800	-	-	-	(100.00)%
Carry Forward	15,000	8,200	212,200	213,100	-	213,100	2,498.78%
Less 5% Required By Law	-	(2,000)	-	(2,200)	-	(2,200)	10.00%
Total Funding	212,167	192,000	275,100	253,400	-	253,400	31.98%

Court Administration (1051)

Fund Type: **Special Revenue**

Description: **Established to account for county costs associated with the activities of the 20th Judicial Circuit. The revenues for this fund consist of Probation Fees and a transfer from the General Fund. Prior to the accounting system upgrade in FY 2023, this was Fund number 681.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	2,414,128	2,748,500	2,700,700	2,952,800	-	2,952,800	7.43%
Operating Expense	316,606	333,300	413,400	344,300	-	344,300	3.30%
Capital Outlay	-	6,000	6,000	6,000	-	6,000	0.00%
Trans to 1050 Court Innovations	142,900	145,800	15,800	-	-	-	(100.00)%
Trans to 1054 Court IT Fee	-	-	-	130,000	-	130,000	N/A
Trans to 1132 Teen Court	6,000	11,300	11,300	36,900	-	36,900	226.55%
Trans to 1145 Law Library	42,100	64,400	64,400	68,500	-	68,500	6.37%
Reserve for Contingencies	-	50,000	-	-	-	-	(100.00)%
Reserve for Attrition	-	(44,200)	-	-	-	-	(100.00)%
Total Appropriations	2,921,734	3,315,100	3,211,600	3,538,500	-	3,538,500	6.74%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	156,545	150,000	145,200	152,800	-	152,800	1.87%
Fines & Forfeitures	632,629	567,200	542,500	570,800	-	570,800	0.63%
Interest/Misc	22,039	2,000	16,700	5,000	-	5,000	150.00%
Trans fm 0001 General Fund	2,208,000	1,907,600	1,907,600	2,401,700	-	2,401,700	25.90%
Trans fm 1050 Court Innov	-	-	-	253,400	-	253,400	N/A
Carry Forward	693,300	724,200	790,800	191,200	-	191,200	(73.60)%
Less 5% Required By Law	-	(35,900)	-	(36,400)	-	(36,400)	1.39%
Total Funding	3,712,514	3,315,100	3,402,800	3,538,500	-	3,538,500	6.74%

State Housing Incentive Partnership (1053)

Fund Type: **Special Revenue**

Description: **Grant funds used to provide affordable housing strategies such as impact fee waivers and deferrals, housing rehabilitation and down payment/closing cost assistance. Prior to the accounting system upgrade in FY 2023, this was Fund number 791.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	240,682	-	810,000	-	-	-	N/A
Operating Expense	77,945	-	138,600	-	-	-	N/A
Grants and Aid	250,975	-	-	-	-	-	N/A
Remittances	720,000	-	12,611,400	-	-	-	N/A
Total Appropriations	1,289,602	-	13,560,000	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	4,884,742	-	12,892,800	-	-	-	N/A
Miscellaneous Revenues	459,225	-	626,400	-	-	-	N/A
Interest/Misc	176,426	-	40,800	-	-	-	N/A
Total Funding	5,520,394	-	13,560,000	-	-	-	0.00%

Court Information Technology Fee (1054)

Fund Type: **Special Revenue**

Description: **Funding is provided by a \$2 service charge for recording documents or instruments as listed in S.28.222 F.S. These funds are used to support court-related technology throughout the various entities of the Court. Prior to the accounting system upgrade in FY 2023, this was Fund number 178.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	153,935	191,900	180,200	199,400	-	199,400	3.91%
Operating Expense	1,014,398	1,251,900	1,258,000	1,350,900	-	1,350,900	7.91%
Indirect Cost Reimburs	20,500	19,900	19,900	16,500	-	16,500	(17.09)%
Capital Outlay	-	75,000	75,000	64,000	-	64,000	(14.67)%
Reserve for Contingencies	-	38,500	-	40,700	-	40,700	5.71%
Reserve for Capital	-	502,500	-	73,100	-	73,100	(85.45)%
Total Appropriations	1,188,833	2,079,700	1,533,100	1,744,600	-	1,744,600	(16.11)%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	830,108	800,000	800,000	815,600	-	815,600	1.95%
Interest/Misc	39,932	4,300	29,600	5,000	-	5,000	16.28%
Trans fm 1051 Court Admin	-	-	-	130,000	-	130,000	N/A
Carry Forward	1,857,100	1,315,700	1,538,600	835,100	-	835,100	(36.53)%
Less 5% Required By Law	-	(40,300)	-	(41,100)	-	(41,100)	1.99%
Total Funding	2,727,140	2,079,700	2,368,200	1,744,600	-	1,744,600	(16.11)%

University Extension Trust Fund (1055)

Fund Type: **Special Revenue**

Description: **This fund was established to receive donations and monitor expenditures as (if) designated by specific donation stipulations. Prior to the accounting system upgrade in FY 2023, this was Fund number 604.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	9,241	10,200	10,200	43,200	-	43,200	323.53%
Reserve for Contingencies	-	300	-	1,000	-	1,000	233.33%
Restricted for Unfunded Requests	-	12,300	-	12,300	-	12,300	0.00%
Total Appropriations	9,241	22,800	10,200	56,500	-	56,500	147.81%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	19,749	11,500	20,000	20,000	-	20,000	73.91%
Interest/Misc	463	400	400	400	-	400	0.00%
Carry Forward	15,900	11,500	26,900	37,100	-	37,100	222.61%
Less 5% Required By Law	-	(600)	-	(1,000)	-	(1,000)	66.67%
Total Funding	36,113	22,800	47,300	56,500	-	56,500	147.81%

Court Maintenance Fund (1056)

Fund Type: **Special Revenue**

Description: **This fund accounts for the revenue specifically created to fund State Court Facilities. On July 28, 2009, the Board amended Ordinance 04-43 (with Ordinance 09-41) by increasing the surcharge imposed for non-criminal traffic infractions set forth in Chapter 318, Florida Statutes, and those offenses enumerated in Section 318.17, Florida Statutes, from \$15 to \$30 per Section 318.18(13), Florida Statutes. Prior to the accounting system upgrade in FY 2023, this was Fund number 181.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	62,760	-	6,255,800	-	-	-	N/A
Capital Outlay	-	-	1,530,200	-	-	-	N/A
Reserve for Capital	-	4,040,800	-	4,280,400	-	4,280,400	5.93%
Total Appropriations	62,760	4,040,800	7,786,000	4,280,400	-	4,280,400	5.93%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Fines & Forfeitures	958,050	900,000	900,000	900,000	-	900,000	0.00%
Interest/Misc	225,841	35,000	111,900	35,000	-	35,000	0.00%
Carry Forward	9,045,300	3,152,600	10,166,300	3,392,200	-	3,392,200	7.60%
Less 5% Required By Law	-	(46,800)	-	(46,800)	-	(46,800)	0.00%
Total Funding	10,229,191	4,040,800	11,178,200	4,280,400	-	4,280,400	5.93%

GAC Trust Land Sales (1057)

Fund Type: **Special Revenue**

Description: **Gulf American Corporation (GAC) Land Trust (1057) - Funds generated from surplus lot sales in the Golden Gate Estates, deeded to Collier County in a 1983 settlement agreement with Avatar Properties, are used to fund capital improvements within the Estates area. Prior to the accounting system upgrade in FY 2023, this was Fund number 605.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	5,000	5,000	5,000	-	5,000	0.00%
Remittances	-	-	250,000	-	-	-	N/A
Reserve for Capital	-	1,705,500	-	2,445,100	-	2,445,100	43.37%
Total Appropriations	-	1,710,500	255,000	2,450,100	-	2,450,100	43.24%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	507,061	-	-	-	-	-	N/A
Interest/Misc	51,881	33,900	76,800	71,500	-	71,500	110.91%
Carry Forward	2,001,400	1,678,300	2,560,400	2,382,200	-	2,382,200	41.94%
Less 5% Required By Law	-	(1,700)	-	(3,600)	-	(3,600)	111.76%
Total Funding	2,560,342	1,710,500	2,637,200	2,450,100	-	2,450,100	43.24%

Office of Utility Regulation Fee Trust (1059)

Fund Type: **Special Revenue**

Description: **Provides for the regulation of privately owned water, bulk water, and wastewater utilities providing service within the unincorporated areas of Collier County. This regulatory body was approved by the BCC in May 1996. Franchise fees from the regulated utilities are the principal revenue source. Prior to the accounting system upgrade in FY 2023, this was Fund number 669.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	272,778	305,600	305,100	303,100	-	303,100	(0.82)%
Operating Expense	15,630	86,800	87,100	91,800	-	91,800	5.76%
Indirect Cost Reimburs	19,600	13,500	13,500	14,900	-	14,900	10.37%
Trans to 5006 Info Tech Cap	8,600	10,200	10,200	12,700	-	12,700	24.51%
Reserve for Contingencies	-	20,000	-	20,000	-	20,000	0.00%
Reserve for Capital	-	915,200	-	648,000	-	648,000	(29.20)%
Reserve for Cash Flow	-	34,700	-	35,200	-	35,200	1.44%
Reserve for Attrition	-	(5,300)	-	(5,400)	-	(5,400)	1.89%
Total Appropriations	316,608	1,380,700	415,900	1,120,300	-	1,120,300	(18.86)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Franchise Fees	163,506	150,000	134,200	124,000	-	124,000	(17.33)%
Interest/Misc	25,684	18,800	25,700	25,900	-	25,900	37.77%
Reimb From Other Depts	-	100,000	100,000	100,000	-	100,000	0.00%
Carry Forward	1,166,500	1,125,400	1,038,900	882,900	-	882,900	(21.55)%
Less 5% Required By Law	-	(13,500)	-	(12,500)	-	(12,500)	(7.41)%
Total Funding	1,355,689	1,380,700	1,298,800	1,120,300	-	1,120,300	(18.86)%

800 MHz Intergovernmental Radio Communication Program (1060)

Fund Type: **Special Revenue**

Description: **Provides funding for operating and maintenance costs of the 800 MHz radio system. Revenue is generated from a \$12.50 surcharge on moving traffic violations. A transfer from the General Fund is required to fully fund the operational costs for the 800 MHz radio system. Prior to the accounting system upgrade in FY 2023, this was Fund number 188.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	261,233	265,500	255,200	276,500	-	276,500	4.14%
Operating Expense	1,729,705	1,861,600	1,787,800	2,490,900	-	2,490,900	33.80%
Indirect Cost Reimburs	22,900	12,200	12,200	9,700	-	9,700	(20.49)%
Capital Outlay	152,959	190,000	50,000	-	-	-	(100.00)%
Reserve for Contingencies	-	49,200	-	70,800	-	70,800	43.90%
Total Appropriations	2,166,796	2,378,500	2,105,200	2,847,900	-	2,847,900	19.74%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	306,967	308,600	308,600	335,300	-	335,300	8.65%
Miscellaneous Revenues	168,829	155,200	160,300	161,400	-	161,400	3.99%
Interest/Misc	11,154	2,000	2,400	14,900	-	14,900	645.00%
Reimb From Other Depts	136,995	631,400	631,400	543,300	-	543,300	(13.95)%
Trans fm 0001 General Fund	1,433,360	1,278,900	1,278,900	1,323,700	-	1,323,700	3.50%
Carry Forward	357,400	25,700	218,600	495,000	-	495,000	1,826.07%
Less 5% Required By Law	-	(23,300)	-	(25,700)	-	(25,700)	10.30%
Total Funding	2,414,705	2,378,500	2,600,200	2,847,900	-	2,847,900	19.74%

Conservation Collier - Land Acquisition (1061)

Fund Type: **Special Revenue**

Description: **To acquire environmentally sensitive lands through the development and implementation of innovative purchase strategies designed to promote conservation, and restoration of County's natural resources. Prior to the accounting system upgrade in FY 2023, this was Fund number 172.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	335,818	350,300	355,000	484,500	-	484,500	38.31%
Operating Expense	200,716	411,400	231,700	298,700	-	298,700	(27.39)%
Indirect Cost Reimburs	19,000	38,300	38,300	66,800	-	66,800	74.41%
Capital Outlay	4,593,435	26,908,600	11,336,700	42,290,900	-	42,290,900	57.16%
Trans to Property Appraiser	170,007	243,000	243,000	298,400	-	298,400	22.80%
Trans to Tax Collector	595,183	970,000	970,000	946,700	-	946,700	(2.40)%
Trans to 0001 General Fund	-	8,560,600	28,895,900	-	-	-	(100.00)%
Trans to 1011 Unincorp Gen Fd	48,000	6,416,300	-	-	-	-	(100.00)%
Trans to 1062 ConservCollr Maint	7,262,200	7,383,700	-	6,900,000	-	6,900,000	(6.55)%
Trans to 1063 ConservCollr Proj	-	675,000	675,000	1,077,000	-	1,077,000	59.56%
Reserve for Contingencies	-	32,500	-	-	-	-	(100.00)%
Total Appropriations	13,224,360	51,989,700	42,745,600	52,363,000	-	52,363,000	0.72%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	28,924,071	31,089,400	29,845,800	34,134,500	-	34,134,500	9.79%
Delinquent Ad Valorem Taxes	285,091	-	2,500	2,600	-	2,600	N/A
State Revenue Sharing	-	-	186,000	-	-	-	N/A
Miscellaneous Revenues	15,277	30,000	30,000	31,000	-	31,000	3.33%
Interest/Misc	679,055	654,200	935,100	504,100	-	504,100	(22.94)%
Trans frm Property Appraiser	28,250	-	-	-	-	-	N/A
Trans frm Tax Collector	349,776	-	-	-	-	-	N/A
Carry Forward	14,113,800	21,804,900	31,170,700	19,424,500	-	19,424,500	(10.92)%
Less 5% Required By Law	-	(1,588,800)	-	(1,733,700)	-	(1,733,700)	9.12%
Total Funding	44,395,320	51,989,700	62,170,100	52,363,000	-	52,363,000	0.72%

Conservation Collier Maintenance (1062)

Fund Type: **Special Revenue**

Description: **To manage and maintain acquired environmentally sensitive lands in perpetuity through the development and implementation of plans and programs that are designed to protect, conserve, and restore the County's natural resources. Prior to the accounting system upgrade in FY 2023, this was Fund number 174.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	468,951	512,900	513,200	510,600	-	510,600	(0.45)%
Operating Expense	498,883	835,300	897,900	1,512,200	-	1,512,200	81.04%
Indirect Cost Reimburs	42,700	51,700	51,700	48,500	-	48,500	(6.19)%
Capital Outlay	59,108	55,000	55,000	85,000	-	85,000	54.55%
Trans to 0001 General Fund	-	38,150,200	723,500	-	-	-	(100.00)%
Trans to 1017 Water Polltn Ctrl	-	395,200	-	-	-	-	(100.00)%
Trans to 1063 ConservCollr Proj	244,100	-	-	-	-	-	N/A
Trans to 1840 Public Serv GrntM	-	-	10,000	-	-	-	N/A
Trans to 5006 Info Tech Cap	31,100	25,500	25,500	28,500	-	28,500	11.76%
Reserve for Contingencies	-	36,400	-	53,900	-	53,900	48.08%
Restricted for Unfunded Requests	-	10,091,900	-	45,618,300	-	45,618,300	352.03%
Total Appropriations	1,344,842	50,154,100	2,276,800	47,857,000	-	47,857,000	(4.58)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Delinquent Ad Valorem Taxes	-	-	100	-	-	-	N/A
Charges For Services	18	-	-	-	-	-	N/A
Miscellaneous Revenues	6,441	9,000	14,500	16,400	-	16,400	82.22%
Interest/Misc	1,001,220	1,061,300	24,700	830,800	-	830,800	(21.72)%
Reimb From Other Depts	-	-	105,700	-	-	-	N/A
Trans fm 1061 ConsvrCollr-Land	7,262,200	7,383,700	-	6,900,000	-	6,900,000	(6.55)%
Carry Forward	35,358,800	41,753,700	42,284,000	40,152,200	-	40,152,200	(3.84)%
Less 5% Required By Law	-	(53,600)	-	(42,400)	-	(42,400)	(20.90)%
Total Funding	43,628,678	50,154,100	42,429,000	47,857,000	-	47,857,000	(4.58)%

Conservation Collier Projects (1063)

Fund Type: **Special Revenue**

Description: **This fund accounts for Conservation Collier Capital Improvement Projects Prior to the accounting system upgrade in FY 2023, this was Fund number 179.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	70,142	150,000	302,900	430,500	-	430,500	187.00%
Capital Outlay	-	525,000	738,000	642,000	-	642,000	22.29%
Reserve for Capital	-	16,100	-	26,100	-	26,100	62.11%
Total Appropriations	70,142	691,100	1,040,900	1,098,600	-	1,098,600	58.96%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	8,520	8,000	11,300	600	-	600	(92.50)%
Trans fm 1061 ConsvrCollr-Land	-	675,000	675,000	1,077,000	-	1,077,000	59.56%
Trans fm 1062 ConsvrCollr Maint	244,100	-	-	-	-	-	N/A
Carry Forward	193,200	8,500	375,700	21,100	-	21,100	148.24%
Less 5% Required By Law	-	(400)	-	(100)	-	(100)	(75.00)%
Total Funding	445,820	691,100	1,062,000	1,098,600	-	1,098,600	58.96%

Combined 911 System (1067)

Fund Type: **Special Revenue**

Description: **Established to provide for costs associated with the Emergency 911 telephone system. Revenues are from a surcharge to cellular and land-line telephone users that are billed and collected by the telephone company and remitted to the County. Prior to the accounting system upgrade in FY 2023, this was Fund number 611.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Remittances	2,218,256	2,237,000	2,099,400	2,330,300	-	2,330,300	4.17%
Reserve for Contingencies	-	200,000	-	200,000	-	200,000	0.00%
Reserve for Capital	-	1,008,700	-	1,117,800	-	1,117,800	10.82%
Total Appropriations	2,218,256	3,445,700	2,099,400	3,648,100	-	3,648,100	5.87%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	2,271,451	2,070,100	2,000,000	2,100,000	-	2,100,000	1.44%
Interest/Misc	45,791	12,000	10,000	12,000	-	12,000	0.00%
Carry Forward	1,451,100	1,467,800	1,731,100	1,641,700	-	1,641,700	11.85%
Less 5% Required By Law	-	(104,200)	-	(105,600)	-	(105,600)	1.34%
Total Funding	3,768,342	3,445,700	3,741,100	3,648,100	-	3,648,100	5.87%

Sheriff Confiscated Property Trust Fund (1068)

Fund Type: **Special Revenue**

Description: **Pursuant to Florida Statutes 932.7055, the proceeds from confiscated property shall be used for school resource officers, crime prevention, safe neighborhood, drug abuse education and prevention programs, or other law enforcement purposes, which include defraying the cost of protracted or complex investigations, providing additional equipment or expertise, purchasing automated external defibrillators for use in law enforcement vehicles, and providing matching funds to obtain federal grants. Prior to the accounting system upgrade in FY 2023, this was Fund number 602.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Remittances	22,500	11,500	16,500	12,500	-	12,500	8.70%
Reserve for Contingencies	-	1,100	-	1,100	-	1,100	0.00%
Reserve for Capital	-	514,200	-	515,200	-	515,200	0.19%
Total Appropriations	22,500	526,800	16,500	528,800	-	528,800	0.38%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Fines & Forfeitures	5,000	-	-	-	-	-	N/A
Interest/Misc	12,575	5,000	17,200	6,000	-	6,000	20.00%
Carry Forward	526,500	522,100	522,400	523,100	-	523,100	0.19%
Less 5% Required By Law	-	(300)	-	(300)	-	(300)	0.00%
Total Funding	544,075	526,800	539,600	528,800	-	528,800	0.38%

Juvenile Cyber Safety (1069)

Fund Type: **Special Revenue**

Description: **Pursuant to Florida Statutes 847.0141(6), a civil penalty is assessed to minors if they commit the offense of sexting. Eighty (80%) percent of the civil penalty received by a juvenile court pursuant to this section shall be remitted by the clerk of the court to the county commission to provide training on cyber-safety for minors. Prior to the accounting system upgrade in FY 2023, this was Fund number 618.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Remittances	-	2,700	-	2,900	-	2,900	7.41%
Total Appropriations	-	2,700	-	2,900	-	2,900	7.41%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	96	-	-	-	-	-	N/A
Interest/Misc	68	-	-	-	-	-	N/A
Carry Forward	2,700	2,700	2,900	2,900	-	2,900	7.41%
Total Funding	2,864	2,700	2,900	2,900	-	2,900	7.41%

Crime Prevention Trust Fund (1070)

Fund Type: **Special Revenue**

Description: **Pursuant to Florida Statute 775.083, court costs shall be assessed and collected in each instance a defendant pleads nolo contendere to, or is convicted of, or adjudicated delinquent for, a felony, a misdemeanor, or a criminal traffic offense under state law, or a violation of any municipal or county ordinance if the violation constitutes a misdemeanor under state law. The court costs imposed is \$50 for a felony and \$20 for any other offense. The county, in consultation with the sheriff, must expend such funds for crime prevention programs in the county, including safe neighborhood programs under ss. 163.501-163.523 F.S. Prior to the accounting system upgrade in FY 2023, this was Fund number 603.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Remittances	85,740	450,000	122,000	475,000	-	475,000	5.56%
Reserve for Contingencies	-	45,000	-	45,000	-	45,000	0.00%
Reserve for Capital	-	244,600	-	203,700	-	203,700	(16.72)%
Total Appropriations	85,740	739,600	122,000	723,700	-	723,700	(2.15)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	76,582	75,000	78,200	76,000	-	76,000	1.33%
Interest/Misc	15,929	5,000	22,000	6,000	-	6,000	20.00%
Carry Forward	668,200	663,600	667,600	645,800	-	645,800	(2.68)%
Less 5% Required By Law	-	(4,000)	-	(4,100)	-	(4,100)	2.50%
Total Funding	760,710	739,600	767,800	723,700	-	723,700	(2.15)%

Law Enforcement Trust Fund (1071)

Fund Type: **Special Revenue**

Description: **Pursuant to Florida Statutes 318.18(11)(d), a two dollar court costs is assessed for each infraction which can be used for criminal justice advanced and specialized training and criminal justice training school enhancements as provided under Florida Statutes 938.15. Prior to the accounting system upgrade in FY 2023, this was Fund number 608.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Remittances	-	200,000	100,000	200,000	-	200,000	0.00%
Reserve for Contingencies	-	10,000	-	10,000	-	10,000	0.00%
Reserve for Capital	-	178,700	-	156,600	-	156,600	(12.37)%
Total Appropriations	-	388,700	100,000	366,600	-	366,600	(5.69)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Fines & Forfeitures	64,334	63,300	60,500	62,000	-	62,000	(2.05)%
Interest/Misc	8,464	2,500	13,300	5,000	-	5,000	100.00%
Carry Forward	326,200	326,200	329,200	303,000	-	303,000	(7.11)%
Less 5% Required By Law	-	(3,300)	-	(3,400)	-	(3,400)	3.03%
Total Funding	398,998	388,700	403,000	366,600	-	366,600	(5.69)%

Domestic Violence Trust Fund (1072)

Fund Type: **Special Revenue**

Description: **Pursuant to Florida Statute 938.08, In addition to any sanction imposed for a violation of s. 784.011, s. 784.021, s. 784.03, s. 784.041, s. 784.045, s. 784.048, s. 784.07, s. 784.08, s. 784.081, s. 784.082, s. 784.083, s. 784.085, s. 794.011, or for any offense of domestic violence described in s. 741.28, the court shall impose a surcharge. Payment of the surcharge shall be a condition of probation, community control, or any other court-ordered supervision. A portion of the surcharge shall be deposited into this trust fund and must be used only to defray the costs of incarcerating persons sentenced under s. 741.283 and provide additional training to law enforcement personnel in combating domestic violence. Prior to the accounting system upgrade in FY 2023, this was Fund number 609.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Remittances	5,627	50,000	23,600	50,000	-	50,000	0.00%
Reserve for Contingencies	-	5,000	-	5,000	-	5,000	0.00%
Reserve for Capital	-	444,100	-	452,300	-	452,300	1.85%
Total Appropriations	5,627	499,100	23,600	507,300	-	507,300	1.64%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Fines & Forfeitures	21,638	20,000	14,000	20,000	-	20,000	0.00%
Interest/Misc	11,243	5,000	5,000	5,000	-	5,000	0.00%
Carry Forward	460,900	475,400	488,200	483,600	-	483,600	1.72%
Less 5% Required By Law	-	(1,300)	-	(1,300)	-	(1,300)	0.00%
Total Funding	493,780	499,100	507,200	507,300	-	507,300	1.64%

Affordable Housing (1075)

Fund Type: **Special Revenue**

Description: **This fund was established by Resolution 2007-203 to accept voluntary donations to the County to further affordable workforce housing initiatives. Prior to the accounting system upgrade in FY 2023, this was Fund number 105.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Grants and Aid	-	100	-	100	-	100	0.00%
Remittances	-	1,007,300	-	1,671,700	-	1,671,700	65.96%
Total Appropriations	-	1,007,400	-	1,671,800	-	1,671,800	65.95%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	13,012	7,100	19,100	19,100	-	19,100	169.01%
Trans fm 0001 General Fund	500,000	500,000	500,000	500,000	-	500,000	0.00%
Carry Forward	121,600	500,700	634,600	1,153,700	-	1,153,700	130.42%
Less 5% Required By Law	-	(400)	-	(1,000)	-	(1,000)	150.00%
Total Funding	634,612	1,007,400	1,153,700	1,671,800	-	1,671,800	65.95%

Housing Density Bonus (1076)

Fund Type: **Special Revenue**

Description: **To account for proceeds from affordable housing units sold in excess of 5% annual increase in value over the original purchase price per Collier County Land Development Code 2.06.04(A). Expenditures are to be used to promote additional affordable housing programs within the County. Prior to the accounting system upgrade in FY 2023, this was Fund number 106.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Remittances	-	-	-	44,200	-	44,200	N/A
Total Appropriations	-	-	-	44,200	-	44,200	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	1,036	-	-	-	-	-	N/A
Carry Forward	43,100	-	44,200	44,200	-	44,200	N/A
Total Funding	44,136	-	44,200	44,200	-	44,200	0.00%

Affordable Housing (1077)

Fund Type: **Special Revenue**

Description: **The monies in this fund are primarily sourced from affordable housing initiatives. Prior to the accounting system upgrade in FY 2023, this was Fund number 116.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	109,289	84,200	198,900	258,200	-	258,200	206.65%
Operating Expense	46,500	557,500	10,600	82,500	-	82,500	(85.20)%
Grants and Aid	-	312,500	-	775,700	-	775,700	148.22%
Total Appropriations	155,789	954,200	209,500	1,116,400	-	1,116,400	17.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	31,150	17,400	26,600	17,400	-	17,400	0.00%
Interest/Misc	20,934	18,000	18,000	18,000	-	18,000	0.00%
Trans fm 0001 General Fund	281,700	126,700	126,700	222,600	-	222,600	75.69%
Carry Forward	720,300	793,900	898,400	860,200	-	860,200	8.35%
Less 5% Required By Law	-	(1,800)	-	(1,800)	-	(1,800)	0.00%
Total Funding	1,054,084	954,200	1,069,700	1,116,400	-	1,116,400	17.00%

TDC Beach Park Facilities (1100)

Fund Type: **Special Revenue**

Description: **This fund accounts for the portion of tourist development tax dollars that funds beach park facility, infrastructure and parking projects. Prior to the accounting system upgrade in FY 2023, this was Fund number 183.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	202,100	-	388,400	-	-	-	N/A
Capital Outlay	89,294	-	2,884,800	-	-	-	N/A
Trans to Tax Collector	28,481	32,100	32,100	35,300	-	35,300	9.97%
Reserve for Capital	-	4,437,100	-	6,562,100	-	6,562,100	47.89%
Total Appropriations	319,875	4,469,200	3,305,300	6,597,400	-	6,597,400	47.62%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Tourist Devel Tax	1,579,418	1,234,300	1,528,300	1,357,700	-	1,357,700	10.00%
Interest/Misc	134,110	32,600	-	55,000	-	55,000	68.71%
Adv/Repay fm 3007 Sports Cmplx	-	250,000	250,000	250,000	-	250,000	0.00%
Carry Forward	5,141,800	3,015,800	6,532,400	5,005,400	-	5,005,400	65.97%
Less 5% Required By Law	-	(63,500)	-	(70,700)	-	(70,700)	11.34%
Total Funding	6,855,327	4,469,200	8,310,700	6,597,400	-	6,597,400	47.62%

Tourism Promotion (1101)

Fund Type: **Special Revenue**

Description: **This fund accounts for the portion of tourist development tax dollars that fund marketing and promotion activities. The tourist tax is levied against short-term (6 month or less) rentals that include hotel, motel rooms, condominiums and houses, campgrounds and other lodgings. Prior to the accounting system upgrade in FY 2023, this was Fund number 184.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	8,586,893	22,447,900	10,052,100	22,679,200	-	22,679,200	1.03%
Indirect Cost Reimburs	80,700	104,800	104,800	99,600	-	99,600	(4.96)%
Trans to Tax Collector	303,823	366,700	366,700	409,300	-	409,300	11.62%
Trans to 1104 TDC Mgt & Ops	1,784,400	2,022,300	2,022,300	1,622,900	-	1,622,900	(19.75)%
Trans to 1109 Sports Complex	478,100	498,400	498,400	515,800	-	515,800	3.49%
Reserve for Contingencies	-	250,000	-	250,000	-	250,000	0.00%
Restricted for Unfunded Requests	-	-	-	8,557,300	-	8,557,300	N/A
Total Appropriations	11,233,917	25,690,100	13,044,300	34,134,100	-	34,134,100	32.87%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Tourist Devel Tax	16,195,060	12,221,500	14,500,000	13,643,700	-	13,643,700	11.64%
Interest/Misc	370,666	175,000	390,000	180,300	-	180,300	3.03%
Carry Forward	13,840,800	13,913,500	19,155,600	21,001,300	-	21,001,300	50.94%
Less 5% Required By Law	-	(619,900)	-	(691,200)	-	(691,200)	11.50%
Total Funding	30,406,526	25,690,100	34,045,600	34,134,100	-	34,134,100	32.87%

TDC Beach Renourishment and Inlet Project Management (1102)

Fund Type: **Special Revenue**

Description: **This fund provides for management and administration of beach renourishment projects, pass and inlet projects, beach and pass monitoring, and beach maintenance. Prior to the accounting system upgrade in FY 2023, this was Fund number 185.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	711,354	711,400	696,400	746,100	-	746,100	4.88%
Operating Expense	171,078	254,700	213,200	268,200	-	268,200	5.30%
Indirect Cost Reimburs	49,500	47,900	47,900	50,300	-	50,300	5.01%
Trans to 1013 Comm Dev	28,700	-	-	-	-	-	N/A
Trans to 1017 Water Polltn Ctrl	45,000	45,000	45,000	45,000	-	45,000	0.00%
Trans to 5006 Info Tech Cap	17,800	15,300	15,300	15,800	-	15,800	3.27%
Reserve for Contingencies	-	33,300	-	101,000	-	101,000	203.30%
Total Appropriations	1,023,433	1,107,600	1,017,800	1,226,400	-	1,226,400	10.73%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	68	-	100	-	-	-	N/A
Interest/Misc	10,197	1,000	4,600	1,000	-	1,000	0.00%
Trans fm 1105 TDC Bch&Inlet Mgt	817,600	992,300	992,300	957,500	-	957,500	(3.51)%
Carry Forward	484,900	114,400	288,800	268,000	-	268,000	134.27%
Less 5% Required By Law	-	(100)	-	(100)	-	(100)	0.00%
Total Funding	1,312,765	1,107,600	1,285,800	1,226,400	-	1,226,400	10.73%

TDC Museum (Non-County) Grants (1103)

Fund Type: **Special Revenue**

Description: **This fund provides Tourist Development monies on a grant request basis to promote museum special events and traveling exhibits. Prior to the accounting system upgrade in FY 2023, this was Fund number 193.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Indirect Cost Reimburs	1,500	2,800	2,800	4,800	-	4,800	71.43%
Remittances	838,430	850,000	716,500	850,000	-	850,000	0.00%
Trans to Tax Collector	16,810	19,800	19,800	21,700	-	21,700	9.60%
Restricted for Unfunded Requests	-	1,081,400	-	1,499,500	-	1,499,500	38.66%
Total Appropriations	856,740	1,954,000	739,100	2,376,000	-	2,376,000	21.60%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Tourist Devel Tax	840,521	658,500	675,000	724,300	-	724,300	9.99%
Interest/Misc	44,636	5,700	46,200	5,900	-	5,900	3.51%
Carry Forward	1,671,700	1,323,000	1,700,200	1,682,300	-	1,682,300	27.16%
Less 5% Required By Law	-	(33,200)	-	(36,500)	-	(36,500)	9.94%
Total Funding	2,556,857	1,954,000	2,421,400	2,376,000	-	2,376,000	21.60%

TDC Office Management and Operations (1104)

Fund Type: **Special Revenue**

Description: **This fund accounts for Tourist Development Council (TDC) staff support, overall tourism promotion program management, and marketing and promotion activities provided through County staff. Prior to the accounting system upgrade in FY 2023, this was Fund number 194.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	1,212,987	1,562,000	1,202,200	1,337,000	-	1,337,000	(14.40)%
Operating Expense	340,702	376,900	376,900	506,000	-	506,000	34.25%
Indirect Cost Reimburs	47,000	47,300	47,300	53,300	-	53,300	12.68%
Trans to 0001 General Fund	170,300	-	-	-	-	-	N/A
Trans to 3001 Co-Wide Cap Proj	5,100	-	-	-	-	-	N/A
Trans to 5006 Info Tech Cap	59,300	61,100	61,100	69,700	-	69,700	14.08%
Reserve for Contingencies	-	50,000	-	50,600	-	50,600	1.20%
Reserve for Capital	-	55,000	-	55,000	-	55,000	0.00%
Restricted for Unfunded Requests	-	-	-	139,900	-	139,900	N/A
Reserve for Attrition	-	(27,400)	-	(23,000)	-	(23,000)	(16.06)%
Total Appropriations	1,835,389	2,124,900	1,687,500	2,188,500	-	2,188,500	2.99%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	140	-	-	-	-	-	N/A
Interest/Misc	9,360	1,500	8,700	1,600	-	1,600	6.67%
Trans fm 1101 Tourism Promo	1,784,400	2,022,300	2,022,300	1,622,900	-	1,622,900	(19.75)%
Carry Forward	262,200	101,100	220,500	564,000	-	564,000	457.86%
Total Funding	2,056,100	2,124,900	2,251,500	2,188,500	-	2,188,500	2.99%

TDC Beach Renourishment & Inlet Management (1105)

Fund Type: **Special Revenue**

Description: **This fund provides funding for beach renourishment projects, pass and inlet projects, beach and pass monitoring requirements, and beach maintenance efforts. Prior to the accounting system upgrade in FY 2023, this was Fund number 195.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	67,552	600	600	900	-	900	50.00%
Operating Expense	1,975,555	3,622,500	16,687,200	2,449,400	-	2,449,400	(32.38)%
Capital Outlay	14,556,105	8,730,000	21,699,500	3,605,000	-	3,605,000	(58.71)%
Remittances	921,400	-	-	-	-	-	N/A
Trans to Tax Collector	310,016	336,000	336,000	369,600	-	369,600	10.00%
Trans to 1102 TDC Bch&Inlet Mqt	817,600	992,300	992,300	957,500	-	957,500	(3.51)%
Trans to 1804 P&R Sea Turtle	171,700	171,700	171,700	171,700	-	171,700	0.00%
Reserve for Capital	-	42,470,500	-	59,663,900	-	59,663,900	40.48%
Reserve for Catastrophic Event	-	500,000	-	1,000,000	-	1,000,000	100.00%
Total Appropriations	18,819,928	56,823,600	39,887,300	68,218,000	-	68,218,000	20.05%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Tourist Devel Tax	17,191,781	13,438,900	16,640,400	14,782,800	-	14,782,800	10.00%
Miscellaneous Revenues	3,300	-	-	-	-	-	N/A
Interest/Misc	1,788,270	350,000	1,185,600	1,250,000	-	1,250,000	257.14%
Adv/Repay fm 3007 Sports Cmplx	-	250,000	250,000	250,000	-	250,000	0.00%
Carry Forward	70,948,300	43,474,200	74,548,100	52,736,800	-	52,736,800	21.31%
Less 5% Required By Law	-	(689,500)	-	(801,600)	-	(801,600)	16.26%
Total Funding	89,931,651	56,823,600	92,624,100	68,218,000	-	68,218,000	20.05%

TDC Promotion Reserve (1106)

Fund Type: **Special Revenue**

Description: **This fund provides reserve funding to promote Collier County after a natural or economic disaster to expedite tourism recovery. Prior to the accounting system upgrade in FY 2023, this was Fund number 196.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	100	558,700	100	558,700	-	558,700	0.00%
Indirect Cost Reimburs	400	600	600	400	-	400	(33.33)%
Reserve for Contingencies	-	10,000	-	10,000	-	10,000	0.00%
Restricted for Unfunded Requests	-	-	-	558,600	-	558,600	N/A
Reserve for Disaster Stimulus Advertising	-	1,500,000	-	1,509,300	-	1,509,300	0.62%
Total Appropriations	500	2,069,300	700	2,637,000	-	2,637,000	27.43%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	60,119	15,000	56,000	15,500	-	15,500	3.33%
Carry Forward	2,507,300	2,055,100	2,567,000	2,622,300	-	2,622,300	27.60%
Less 5% Required By Law	-	(800)	-	(800)	-	(800)	0.00%
Total Funding	2,567,419	2,069,300	2,623,000	2,637,000	-	2,637,000	27.43%

County Museums (1107)

Fund Type: **Special Revenue**

Description: **This fund provides dedicated funding for operations of the Collier County Museum as well as exhibit and facility capital improvements. Prior to the accounting system upgrade in FY 2023, this was Fund number 198.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	1,531,251	1,654,500	1,510,800	1,697,600	-	1,697,600	2.61%
Operating Expense	709,392	892,400	877,400	927,200	-	927,200	3.90%
Indirect Cost Reimburs	280,400	231,600	231,600	236,200	-	236,200	1.99%
Trans to Property Appraiser	-	100	100	-	-	-	(100.00)%
Trans to Tax Collector	42,708	42,000	42,000	42,100	-	42,100	0.24%
Trans to 3026 Museum Capital	110,000	-	-	-	-	-	N/A
Reserve for Contingencies	-	28,400	-	28,400	-	28,400	0.00%
Reserve for Attrition	-	(28,300)	-	(28,300)	-	(28,300)	0.00%
Total Appropriations	2,673,751	2,820,700	2,661,900	2,903,200	-	2,903,200	2.92%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Tourist Devel Tax	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000	0.00%
Charges For Services	6,455	1,000	2,300	2,200	-	2,200	120.00%
Miscellaneous Revenues	4,738	600	18,400	18,000	-	18,000	2,900.00%
Interest/Misc	16,778	12,000	10,500	12,000	-	12,000	0.00%
Trans fm 0001 General Fund	495,400	644,500	644,500	711,100	-	711,100	10.33%
Carry Forward	397,600	263,300	247,700	261,500	-	261,500	(0.68)%
Less 5% Required By Law	-	(100,700)	-	(101,600)	-	(101,600)	0.89%
Total Funding	2,920,971	2,820,700	2,923,400	2,903,200	-	2,903,200	2.92%

Tourism Capital Projects Fund (1108)

Fund Type: **Special Revenue**

Description: **This fund provides funding for capital projects that promote tourism. Prior to the accounting system upgrade in FY 2023, this was Fund number 758.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	85,224	-	584,800	-	-	-	N/A
Trans to Tax Collector	126,023	158,000	158,000	173,800	-	173,800	10.00%
Trans to 2017 TDT Rev Bond	3,730,300	3,754,500	3,754,500	3,694,100	-	3,694,100	(1.61)%
Trans to 3007 Sports Complex	3,382,500	2,698,200	2,698,200	3,431,500	-	3,431,500	27.18%
Reserve for Capital	-	179,200	-	397,500	-	397,500	121.82%
Total Appropriations	7,324,048	6,789,900	7,195,500	7,696,900	-	7,696,900	13.36%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Tourist Devel Tax	6,301,174	4,923,200	6,096,000	5,415,500	-	5,415,500	10.00%
Interest/Misc	69,596	50,000	75,800	50,000	-	50,000	0.00%
Carry Forward	4,481,600	2,065,700	3,528,400	2,504,700	-	2,504,700	21.25%
Less 5% Required By Law	-	(249,000)	-	(273,300)	-	(273,300)	9.76%
Total Funding	10,852,370	6,789,900	9,700,200	7,696,900	-	7,696,900	13.36%

Sports & Special Events Complex (1109)

Fund Type: **Special Revenue**

Description: **This fund accounts for the day-to-day operations of the Sports & Special Events Complex. The General Fund provides funding for day to day operations and maintenance of the complex and the tourist development transfer provides funding for management, marketing, and promotion. Prior to the accounting system upgrade in FY2023, this was Fund 759.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	557,982	666,300	612,700	692,900	-	692,900	3.99%
Operating Expense	3,439,633	4,964,500	5,512,100	6,770,700	-	6,770,700	36.38%
Indirect Cost Reimburs	36,300	55,000	55,000	66,000	-	66,000	20.00%
Capital Outlay	95,341	683,500	683,500	683,500	-	683,500	0.00%
Reserve for Contingencies	-	127,500	-	87,800	-	87,800	(31.14)%
Reserve for Capital	-	-	-	669,500	-	669,500	N/A
Reserve for Future Capital Replacements	-	883,400	-	1,250,500	-	1,250,500	41.56%
Reserve for Motor Pool Cap	-	197,000	-	237,100	-	237,100	20.36%
Total Appropriations	4,129,256	7,577,200	6,863,300	10,458,000	-	10,458,000	38.02%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	2,161,145	2,484,800	2,484,800	3,987,600	-	3,987,600	60.48%
Miscellaneous Revenues	500	-	500	500	-	500	N/A
Interest/Misc	86,990	17,300	92,300	17,700	-	17,700	2.31%
Trans fm 0001 General Fund	3,029,100	3,029,100	3,029,100	2,979,500	-	2,979,500	(1.64)%
Trans fm 1101 Tourism Promo	478,100	498,400	498,400	515,800	-	515,800	3.49%
Carry Forward	2,292,300	1,672,700	3,915,400	3,157,200	-	3,157,200	88.75%
Less 5% Required By Law	-	(125,100)	-	(200,300)	-	(200,300)	60.11%
Total Funding	8,048,135	7,577,200	10,020,500	10,458,000	-	10,458,000	38.02%

Local Provider Participation (1130)

Fund Type: **Special Revenue**

Description: **This fund was established for the levy of a uniform non-ad valorem special assessment which will generate sufficient revenue to fund the non-federal share of Medicaid payments associated with Local Services per Ordinance 2021-23. Prior to the accounting system upgrade in FY 2023, this was Fund number 169.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	-	-	-	5,100	-	5,100	N/A
Operating Expense	602	121,800	800	82,800	-	82,800	(32.02)%
Indirect Cost Reimburs	-	28,200	28,200	25,900	-	25,900	(8.16)%
Remittances	5,754,284	2,065,400	13,205,900	-	-	-	(100.00)%
Total Appropriations	5,754,886	2,215,400	13,234,900	113,800	-	113,800	(94.86)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Special Assessments	5,578,033	-	10,657,400	-	-	-	N/A
Interest/Misc	89,069	68,200	62,000	62,000	-	62,000	(9.09)%
Carry Forward	2,658,200	2,150,600	2,570,400	54,900	-	54,900	(97.45)%
Less 5% Required By Law	-	(3,400)	-	(3,100)	-	(3,100)	(8.82)%
Total Funding	8,325,302	2,215,400	13,289,800	113,800	-	113,800	(94.86)%

Teen Court (1132)

Fund Type: **Special Revenue**

Description: **To provide a diversionary program for first-time juvenile misdemeanor offenders and court education programs for student volunteers. Funding is provided by additional court costs established by Statute 939.185 F.S. and adopted by Ordinance 04-42. Prior to the accounting system upgrade in FY 2023, this was Fund number 171.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	59,101	72,900	82,000	77,200	-	77,200	5.90%
Operating Expense	645	3,600	2,800	3,700	-	3,700	2.78%
Remittances	-	3,000	3,000	3,000	-	3,000	0.00%
Total Appropriations	59,746	79,500	87,800	83,900	-	83,900	5.53%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Fines & Forfeitures	51,302	44,700	42,000	42,500	-	42,500	(4.92)%
Interest/Misc	954	-	800	-	-	-	N/A
Trans fm 1051 Court Admin	6,000	11,300	11,300	36,900	-	36,900	226.55%
Carry Forward	41,900	25,700	40,400	6,700	-	6,700	(73.93)%
Less 5% Required By Law	-	(2,200)	-	(2,200)	-	(2,200)	0.00%
Total Funding	100,156	79,500	94,500	83,900	-	83,900	5.53%

Driver Education (1133)

Fund Type: **Special Revenue**

Description: **Established in FY 2004, this fund accounts for the \$5.00 surcharge on all moving and non-moving civil traffic infractions excluding parking violations filed in County Court. Proceeds fund driver education programs in both public and non-public high schools. Prior to the accounting system upgrade in FY 2023, this was Fund number 173.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Indirect Cost Reimburs	800	1,000	1,000	1,000	-	1,000	0.00%
Remittances	175,000	192,000	192,000	192,000	-	192,000	0.00%
Restricted for Unfunded Requests	-	129,300	-	82,600	-	82,600	(36.12)%
Total Appropriations	175,800	322,300	193,000	275,600	-	275,600	(14.49)%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	154,191	165,000	156,000	160,000	-	160,000	(3.03)%
Interest/Misc	4,925	4,200	4,500	4,700	-	4,700	11.90%
Carry Forward	168,400	161,800	151,700	119,200	-	119,200	(26.33)%
Less 5% Required By Law	-	(8,700)	-	(8,300)	-	(8,300)	(4.60)%
Total Funding	327,516	322,300	312,200	275,600	-	275,600	(14.49)%

Domestic Animal Services Donations (1135)

Fund Type: **Special Revenue**

Description: **This fund was established to collect and monitor donations given to Domestic Animal Services by private citizens and/or organizations for the benefit of animals and their needs. Prior to the accounting system upgrade in FY 2023, this was Fund number 180.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	325,368	256,500	85,300	120,500	-	120,500	(53.02)%
Capital Outlay	-	-	-	50,000	-	50,000	N/A
Reserve for Contingencies	-	6,300	-	3,300	-	3,300	(47.62)%
Total Appropriations	325,368	262,800	85,300	173,800	-	173,800	(33.87)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	130	-	-	-	-	-	N/A
Miscellaneous Revenues	114,700	120,000	40,000	80,000	-	80,000	(33.33)%
Interest/Misc	6,992	10,400	-	-	-	-	(100.00)%
Carry Forward	346,400	139,000	143,100	97,800	-	97,800	(29.64)%
Less 5% Required By Law	-	(6,600)	-	(4,000)	-	(4,000)	(39.39)%
Total Funding	468,221	262,800	183,100	173,800	-	173,800	(33.87)%

Miscellaneous Florida Statutes Fund (1136)

Fund Type: **Special Revenue**

Description: **Accounts for revenues generated by concession fees from the County's Government Complex Snack Bar to be used to improve handicapped and general accessibility to government facilities. Prior to the accounting system upgrade in FY 2023, this was Fund number 190.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	25,200	42,900	200	43,900	-	43,900	2.33%
Total Appropriations	25,200	42,900	200	43,900	-	43,900	2.33%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	1,157	-	-	-	-	-	N/A
Carry Forward	68,100	42,900	44,100	43,900	-	43,900	2.33%
Total Funding	69,257	42,900	44,100	43,900	-	43,900	2.33%

Euclid and Lakeland Assessment (1137)

Fund Type: **Special Revenue**

Description: **A special assessment bond was used to finance capital improvements within the respective residential area. Prior to the accounting system upgrade in FY 2023, this was Fund number 253.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	-	-	102,100	-	102,100	N/A
Reserve for Debt Service	-	98,300	-	-	-	-	(100.00)%
Total Appropriations	-	98,300	-	102,100	-	102,100	3.87%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	2,343	400	1,700	400	-	400	0.00%
Carry Forward	97,500	97,900	100,000	101,700	-	101,700	3.88%
Total Funding	99,843	98,300	101,700	102,100	-	102,100	3.87%

Parks & Recreation Donations (1138)

Fund Type: **Special Revenue**

Description: **To provide community based programming for eligible children in Collier County through receipt of charitable donations. Prior to the accounting system upgrade in FY 2023, this was Fund number 607.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	355	30,600	-	31,000	-	31,000	1.31%
Reserve for Contingencies	-	2,300	-	800	-	800	(65.22)%
Restricted for Unfunded Requests	-	78,100	-	87,100	-	87,100	11.52%
Total Appropriations	355	111,000	-	118,900	-	118,900	7.12%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	11,262	11,000	900	9,400	-	9,400	(14.55)%
Interest/Misc	2,286	2,700	2,600	3,100	-	3,100	14.81%
Carry Forward	89,400	98,100	103,500	107,000	-	107,000	9.07%
Less 5% Required By Law	-	(800)	-	(600)	-	(600)	(25.00)%
Total Funding	102,949	111,000	107,000	118,900	-	118,900	7.12%

Animal Control Neuter / Spay Trust Fund (1139)

Fund Type: **Special Revenue**

Description: **Provides for a neuter/spay program for animals adopted from Domestic Animal Services. A deposit is required for all animals adopted and is applied to the cost of the neuter/spay procedure performed by a local veterinarian. Prior to the accounting system upgrade in FY 2023, this was Fund number 610.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	156,648	134,400	134,300	145,600	-	145,600	8.33%
Reserve for Contingencies	-	3,200	-	4,500	-	4,500	40.63%
Restricted for Unfunded Requests	-	25,000	-	-	-	-	(100.00)%
Total Appropriations	156,648	162,600	134,300	150,100	-	150,100	(7.69)%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Licenses & Permits	86,250	61,500	61,500	61,500	-	61,500	0.00%
Charges For Services	18,585	20,000	20,000	20,000	-	20,000	0.00%
Miscellaneous Revenues	16,697	-	-	-	-	-	N/A
Interest/Misc	3,231	4,700	-	-	-	-	(100.00)%
Carry Forward	157,300	80,800	125,400	72,600	-	72,600	(10.15)%
Less 5% Required By Law	-	(4,400)	-	(4,000)	-	(4,000)	(9.09)%
Total Funding	282,063	162,600	206,900	150,100	-	150,100	(7.69)%

Library Trust Fund (1140)

Fund Type: **Special Revenue**

Description: **Accounts for donations and bequests received from the public for the Collier County Public Library system. Available funds will be used to replace furniture and to purchase office and computer equipment. Prior to the accounting system upgrade in FY 2023, this was Fund number 612.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	100	-	-	-	-	-	N/A
Operating Expense	107,833	219,000	-	206,000	-	206,000	(5.94)%
Trans to 1810 Lib Donations	-	-	-	79,400	-	79,400	N/A
Total Appropriations	107,933	219,000	-	285,400	-	285,400	30.32%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	30,194	30,000	26,700	33,000	-	33,000	10.00%
Interest/Misc	5,997	8,900	-	3,000	-	3,000	(66.29)%
Carry Forward	296,400	182,100	224,700	251,400	-	251,400	38.06%
Less 5% Required By Law	-	(2,000)	-	(2,000)	-	(2,000)	0.00%
Total Funding	332,591	219,000	251,400	285,400	-	285,400	30.32%

County Drug Abuse Trust (1141)

Fund Type: **Special Revenue**

Description: **This fund authorizes the Court to impose an additional assessment (fine) against drug offenders to be disbursed to a qualified drug abuse treatment or addiction program in the County. Prior to the accounting system upgrade in FY 2023, this was Fund number 616.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	-	-	4,800	-	4,800	N/A
Reserve for Contingencies	-	4,600	-	-	-	-	(100.00)%
Total Appropriations	-	4,600	-	4,800	-	4,800	4.35%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	111	-	100	-	-	-	N/A
Carry Forward	4,600	4,600	4,700	4,800	-	4,800	4.35%
Total Funding	4,711	4,600	4,800	4,800	-	4,800	4.35%

Freedom Memorial Trust Fund (1143)

Fund Type: **Special Revenue**

Description: **This fund is used to account for all donations received for the construction of the Freedom Memorial. Prior to the accounting system upgrade in FY 2023, this was Fund number 620.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	1,522	26,000	500	41,500	-	41,500	59.62%
Total Appropriations	1,522	26,000	500	41,500	-	41,500	59.62%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	3,700	-	11,900	-	-	-	N/A
Interest/Misc	691	-	-	-	-	-	N/A
Carry Forward	27,200	26,000	30,100	41,500	-	41,500	59.62%
Total Funding	31,591	26,000	42,000	41,500	-	41,500	59.62%

Law Library (1145)

Fund Type: **Special Revenue**

Description: **This fund was established to provide legal materials to the legal community and public. Funding is provided by additional court costs established by Statute 939.185 F.S. and adopted by Ordinance 04-42. Prior to the accounting system upgrade in FY 2023, this was Fund number 640.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	93,500	111,600	111,600	123,000	-	123,000	10.22%
Total Appropriations	93,500	111,600	111,600	123,000	-	123,000	10.22%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	51,302	40,000	42,000	42,500	-	42,500	6.25%
Interest/Misc	1,025	-	800	-	-	-	N/A
Trans fm 1051 Court Admin	42,100	64,400	64,400	68,500	-	68,500	6.37%
Carry Forward	17,600	9,200	18,600	14,200	-	14,200	54.35%
Less 5% Required By Law	-	(2,000)	-	(2,200)	-	(2,200)	10.00%
Total Funding	112,027	111,600	125,800	123,000	-	123,000	10.22%

Legal Aid Society (1146)

Fund Type: **Special Revenue**

Description: **Provides the financial support of the Legal Aid Society operations. Funding is provided by additional court costs established by Statute 939.185 F.S. and adopted by Ordinance 04-42 and supplemented by a transfer from the General Fund. Prior to the accounting system upgrade in FY 2023, this was Fund number 652.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	192,847	193,000	193,000	193,000	-	193,000	0.00%
Total Appropriations	192,847	193,000	193,000	193,000	-	193,000	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	51,302	40,000	40,000	40,000	-	40,000	0.00%
Interest/Misc	3,054	-	4,600	-	-	-	N/A
Trans fm 0001 General Fund	145,600	143,800	143,800	138,900	-	138,900	(3.41)%
Carry Forward	13,600	11,200	20,700	16,100	-	16,100	43.75%
Less 5% Required By Law	-	(2,000)	-	(2,000)	-	(2,000)	0.00%
Total Funding	213,557	193,000	209,100	193,000	-	193,000	0.00%

Domestic Animal Services Medical Treatment Donations (1149)

Fund Type: **Special Revenue**

Description:

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	-	-	13,400	-	13,400	N/A
Reserve for Contingencies	-	-	-	400	-	400	N/A
Total Appropriations	-	-	-	13,800	-	13,800	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	-	-	13,800	-	-	-	N/A
Carry Forward	-	-	-	13,800	-	13,800	N/A
Total Funding	-	-	13,800	13,800	-	13,800	0.00%

Collier County Street Lighting District (1601)

Fund Type: **Special Revenue**

Description: **Provides street lighting to residential and commercial areas that do not meet the requirements for arterial level roadway lighting. The principal revenue source within this fund is through a Board approved taxing district. Prior to the accounting system upgrade in FY 2023, this was Fund number 760.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	802,248	953,500	841,600	1,065,400	-	1,065,400	11.74%
Indirect Cost Reimburs	4,100	5,100	5,100	4,900	-	4,900	(3.92)%
Trans to Property Appraiser	7,833	7,700	7,700	8,300	-	8,300	7.79%
Trans to Tax Collector	17,412	18,300	18,300	19,200	-	19,200	4.92%
Reserve for Contingencies	-	95,600	-	99,600	-	99,600	4.18%
Reserve for Capital	-	659,900	-	733,700	-	733,700	11.18%
Total Appropriations	831,593	1,740,100	872,700	1,931,100	-	1,931,100	10.98%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	848,524	908,300	872,000	987,500	-	987,500	8.72%
Delinquent Ad Valorem Taxes	19,211	-	22,000	-	-	-	N/A
State Revenue Sharing	-	-	100	-	-	-	N/A
Miscellaneous Revenues	39,650	-	-	-	-	-	N/A
Interest/Misc	28,224	2,500	24,700	3,000	-	3,000	20.00%
Trans frm Property Appraiser	963	-	-	-	-	-	N/A
Trans frm Tax Collector	10,233	-	-	-	-	-	N/A
Carry Forward	828,800	874,900	944,000	990,100	-	990,100	13.17%
Less 5% Required By Law	-	(45,600)	-	(49,500)	-	(49,500)	8.55%
Total Funding	1,775,606	1,740,100	1,862,800	1,931,100	-	1,931,100	10.98%

Golden Gate Community Center (1605)

Fund Type: **Special Revenue**

Description: **MSTU created to fund initial construction and on-going operations of a community center building within Golden Gate City. Primary funding is provided by ad valorem taxes generated from property owners within the MSTU and a transfer from the Unincorporated General Fund (1011). (Ord. 75-04) Prior to the accounting system upgrade in FY 2023, this was Fund number 130.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	668,542	699,300	711,200	747,100	-	747,100	6.84%
Operating Expense	309,717	512,300	375,600	536,200	-	536,200	4.67%
Indirect Cost Reimburs	174,800	191,000	191,000	212,800	-	212,800	11.41%
Capital Outlay	-	12,000	10,000	12,000	-	12,000	0.00%
Trans to Property Appraiser	4,386	5,100	5,100	5,100	-	5,100	0.00%
Trans to Tax Collector	11,559	18,900	18,900	14,100	-	14,100	(25.40)%
Trans to 5006 Info Tech Cap	42,900	40,800	40,800	47,500	-	47,500	16.42%
Reserve for Contingencies	-	70,800	-	70,800	-	70,800	0.00%
Reserve for Capital	-	1,078,200	-	1,291,400	-	1,291,400	19.77%
Total Appropriations	1,211,905	2,628,400	1,352,600	2,937,000	-	2,937,000	11.74%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	564,892	665,300	638,700	721,200	-	721,200	8.40%
Delinquent Ad Valorem Taxes	8,396	-	300	-	-	-	N/A
Charges For Services	259,888	226,900	233,200	233,200	-	233,200	2.78%
Miscellaneous Revenues	2,197	-	200	-	-	-	N/A
Interest/Misc	32,145	28,700	32,000	29,000	-	29,000	1.05%
Trans frm Property Appraiser	548	-	-	-	-	-	N/A
Trans frm Tax Collector	6,793	-	-	-	-	-	N/A
Trans fm 1011 Unincorp GenFd	587,600	612,600	612,600	634,000	-	634,000	3.49%
Carry Forward	955,600	1,141,000	1,204,400	1,368,800	-	1,368,800	19.96%
Less 5% Required By Law	-	(46,100)	-	(49,200)	-	(49,200)	6.72%
Total Funding	2,418,057	2,628,400	2,721,400	2,937,000	-	2,937,000	11.74%

Victoria Park Drainage MSTU (1608)

Fund Type: **Special Revenue**

Description: **Property owners in specifically defined areas have petitioned the Board of County Commissioners to create a special taxing district. Services provided in this Municipal Service Taxing Unit (MSTU) include monitoring drainage and water control facilities and equipment. Prior to the accounting system upgrade in FY 2023, this was Fund number 134.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	437	25,300	1,800	46,100	-	46,100	82.21%
Indirect Cost Reimburs	800	1,000	1,000	600	-	600	(40.00)%
Trans to Property Appraiser	114	300	300	300	-	300	0.00%
Trans to Tax Collector	571	900	900	900	-	900	0.00%
Trans to 1005 Stormwtr Ops	13,000	4,600	4,600	-	-	-	(100.00)%
Total Appropriations	14,922	32,100	8,600	47,900	-	47,900	49.22%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	18,426	22,100	21,200	23,800	-	23,800	7.69%
Delinquent Ad Valorem Taxes	617	-	-	-	-	-	N/A
Interest/Misc	274	-	-	-	-	-	N/A
Trans frm Property Appraiser	18	-	-	-	-	-	N/A
Trans frm Tax Collector	336	-	-	-	-	-	N/A
Carry Forward	7,900	11,100	12,700	25,300	-	25,300	127.93%
Less 5% Required By Law	-	(1,100)	-	(1,200)	-	(1,200)	9.09%
Total Funding	27,571	32,100	33,900	47,900	-	47,900	49.22%

Naples Production Park MSTBU Fund (1612)

Fund Type: **Special Revenue**

Description: **Fund used to pay for roadway and drainage improvements within the Naples Production Park Municipal Service Taxing and Benefit Unit (MSTBU). Prior to the accounting system upgrade in FY 2023, this was Fund number 138.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Indirect Cost Reimburs	-	-	-	600	-	600	N/A
Capital Outlay	-	-	160,800	3,600	-	3,600	N/A
Total Appropriations	-	-	160,800	4,200	-	4,200	0.00%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	3,803	-	2,800	-	-	-	N/A
Carry Forward	158,400	-	162,200	4,200	-	4,200	N/A
Total Funding	162,203	-	165,000	4,200	-	4,200	0.00%

Naples Park Drainage MSTBU (1613)

Fund Type: **Special Revenue**

Description: **Property owners in specifically defined areas have petitioned the Board of County Commissioners to create a special taxing district. Services provided in this Municipal Service Taxing and Benefit Unit (MSTBU) include maintenance of drainage systems. Prior to the accounting system upgrade in FY 2023, this was Fund number 139.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	100	160,600	100	174,200	-	174,200	8.47%
Indirect Cost Reimburs	600	700	700	400	-	400	(42.86)%
Trans to Property Appraiser	75	200	200	200	-	200	0.00%
Trans to Tax Collector	167	200	200	300	-	300	50.00%
Total Appropriations	941	161,700	1,200	175,100	-	175,100	8.29%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	8,080	10,100	9,700	11,100	-	11,100	9.90%
Delinquent Ad Valorem Taxes	143	-	-	-	-	-	N/A
Interest/Misc	3,631	-	-	-	-	-	N/A
Trans frm Property Appraiser	9	-	-	-	-	-	N/A
Trans frm Tax Collector	98	-	-	-	-	-	N/A
Carry Forward	145,000	152,200	156,100	164,600	-	164,600	8.15%
Less 5% Required By Law	-	(600)	-	(600)	-	(600)	0.00%
Total Funding	156,961	161,700	165,800	175,100	-	175,100	8.29%

Naples Production Park Maintenance MSTBU (1615)

Fund Type: **Special Revenue**

Description: **Property owners in specifically defined areas have petitioned the Board of County Commissioners to create a special taxing district. Services provided in this Municipal Service Taxing and Benefit Unit (MSTBU) include roadway and drainage improvements, storm water drainage, and maintenance of drainage improvements. Prior to the accounting system upgrade in FY 2023, this was Fund number 141.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	100	100,100	100	100,100	-	100,100	0.00%
Indirect Cost Reimburs	200	400	400	1,800	-	1,800	350.00%
Capital Outlay	315,688	-	39,800	-	-	-	N/A
Reserve for Capital	-	941,700	-	608,700	-	608,700	(35.36)%
Total Appropriations	315,988	1,042,200	40,300	710,600	-	710,600	(31.82)%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	24,564	5,000	8,100	5,000	-	5,000	0.00%
Carry Forward	1,029,500	1,037,500	738,100	705,900	-	705,900	(31.96)%
Less 5% Required By Law	-	(300)	-	(300)	-	(300)	0.00%
Total Funding	1,054,064	1,042,200	746,200	710,600	-	710,600	(31.82)%

Pine Ridge Industrial Park MSTBU (1616)

Fund Type: **Special Revenue**

Description: **Property owners in specifically defined areas have petitioned the Board of County Commissioners to create a special taxing district. Services provided in this Municipal Service Taxing and Benefit Unit (MSTBU) include roadway and drainage improvements, storm water drainage, and maintenance of drainage improvements. Prior to the accounting system upgrade in FY 2023, this was Fund number 142.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	500	100	100	100	-	100	0.00%
Indirect Cost Reimburs	600	900	900	800	-	800	(11.11)%
Capital Outlay	-	2,094,500	-	2,117,100	-	2,117,100	1.08%
Total Appropriations	1,100	2,095,500	1,000	2,118,000	-	2,118,000	1.07%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	49,703	9,600	-	-	-	-	(100.00)%
Carry Forward	2,070,400	2,086,400	2,119,000	2,118,000	-	2,118,000	1.51%
Less 5% Required By Law	-	(500)	-	-	-	-	(100.00)%
Total Funding	2,120,103	2,095,500	2,119,000	2,118,000	-	2,118,000	1.07%

Vanderbilt Beach MSTU (1617)

Fund Type: **Special Revenue**

Description: **Property owners in specifically defined areas have petitioned the Board of County Commissioners to create a special taxing district. Services provided in this Municipal Service Taxing Unit (MSTU) include beautification and maintenance of medians and roadways as well as the conversion of overhead utility distribution facilities to underground. Prior to the accounting system upgrade in FY 2023, this was Fund number 143.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	305,116	5,636,600	2,051,100	5,566,000	-	5,566,000	(1.25)%
Indirect Cost Reimburs	15,500	8,700	8,700	6,000	-	6,000	(31.03)%
Capital Outlay	-	650,000	500,000	1,000,000	-	1,000,000	53.85%
Trans to Property Appraiser	12,998	14,300	14,300	14,500	-	14,500	1.40%
Trans to Tax Collector	31,768	36,200	36,200	36,700	-	36,700	1.38%
Trans to 1011 Unincorp Gen Fd	91,000	96,000	96,000	102,300	-	102,300	6.56%
Reserve for Capital	-	33,400	-	50,000	-	50,000	49.70%
Total Appropriations	456,382	6,475,200	2,706,300	6,775,500	-	6,775,500	4.64%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	1,555,315	1,756,300	1,600,000	1,786,300	-	1,786,300	1.71%
Delinquent Ad Valorem Taxes	20,596	-	-	-	-	-	N/A
State Revenue Sharing	-	-	64,000	-	-	-	N/A
Interest/Misc	141,998	28,000	84,000	28,000	-	28,000	0.00%
Trans frm Property Appraiser	1,607	-	-	-	-	-	N/A
Trans frm Tax Collector	18,670	-	-	-	-	-	N/A
Carry Forward	4,728,400	4,780,100	6,010,300	5,052,000	-	5,052,000	5.69%
Less 5% Required By Law	-	(89,200)	-	(90,800)	-	(90,800)	1.79%
Total Funding	6,466,586	6,475,200	7,758,300	6,775,500	-	6,775,500	4.64%

Sabal Palm Road Extension MSTBU (1619)

Fund Type: **Special Revenue**

Description: **Property owners in specifically defined areas have petitioned the Board of County Commissioners to create a special taxing district. Services provided in this Municipal Service Taxing and Benefit Unit (MSTBU) include roadway and drainage improvements, storm water drainage, and maintenance of the existing roadway. Prior to the accounting system upgrade in FY 2023, this was Fund number 151.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	20,375	33,800	10,100	12,200	-	12,200	(63.91)%
Indirect Cost Reimburs	200	400	400	300	-	300	(25.00)%
Trans to 1011 Unincorp Gen Fd	3,200	3,200	3,200	3,500	-	3,500	9.38%
Reserve for Capital	-	9,500	-	-	-	-	(100.00)%
Total Appropriations	23,775	46,900	13,700	16,000	-	16,000	(65.88)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	1,142	-	400	-	-	-	N/A
Carry Forward	51,800	46,900	29,300	16,000	-	16,000	(65.88)%
Total Funding	52,942	46,900	29,700	16,000	-	16,000	(65.88)%

Lely Golf Estates Beautification MSTU (1620)

Fund Type: **Special Revenue**

Description: **Provides for maintenance of medians. The principal revenue source is ad valorem taxes, which vary by district according to service standards established by separate citizen advisory committees. Prior to the accounting system upgrade in FY 2023, this was Fund number 152.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	211,276	303,600	282,600	325,100	-	325,100	7.08%
Indirect Cost Reimburs	7,200	8,300	8,300	6,900	-	6,900	(16.87)%
Capital Outlay	149,750	278,000	150,000	230,600	-	230,600	(17.05)%
Trans to Property Appraiser	2,733	3,300	3,300	3,400	-	3,400	3.03%
Trans to Tax Collector	7,955	9,400	9,400	9,900	-	9,900	5.32%
Trans to 1011 Unincorp Gen Fd	58,800	64,100	64,100	66,700	-	66,700	4.06%
Reserve for Insurance	-	150,000	-	150,000	-	150,000	0.00%
Total Appropriations	437,714	816,700	517,700	792,600	-	792,600	(2.95)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	342,772	407,600	363,500	429,700	-	429,700	5.42%
Delinquent Ad Valorem Taxes	4,993	-	-	-	-	-	N/A
Interest/Misc	17,172	3,000	6,200	3,000	-	3,000	0.00%
Trans frm Property Appraiser	337	-	-	-	-	-	N/A
Trans frm Tax Collector	4,675	-	-	-	-	-	N/A
Carry Forward	597,200	426,700	529,500	381,500	-	381,500	(10.59)%
Less 5% Required By Law	-	(20,600)	-	(21,600)	-	(21,600)	4.85%
Total Funding	967,150	816,700	899,200	792,600	-	792,600	(2.95)%

Golden Gate Beautification MSTU (1621)

Fund Type: **Special Revenue**

Description: **Provides for maintenance of medians. The principal revenue source is ad valorem taxes, which vary by district according to service standards established by separate citizen advisory committees. Prior to the accounting system upgrade in FY 2023, this was Fund number 153.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	189,773	309,000	294,500	368,900	-	368,900	19.39%
Indirect Cost Reimburs	5,200	5,900	5,900	4,700	-	4,700	(20.34)%
Capital Outlay	22,116	1,956,300	-	2,277,200	-	2,277,200	16.40%
Trans to Property Appraiser	4,605	5,300	5,300	5,400	-	5,400	1.89%
Trans to Tax Collector	11,928	13,700	13,700	14,500	-	14,500	5.84%
Trans to 1011 Unincorp Gen Fd	60,100	65,000	65,000	67,400	-	67,400	3.69%
Total Appropriations	293,722	2,355,200	384,400	2,738,100	-	2,738,100	16.26%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	574,212	675,600	619,200	736,700	-	736,700	9.04%
Delinquent Ad Valorem Taxes	9,697	-	500	-	-	-	N/A
Interest/Misc	42,861	6,500	21,100	6,500	-	6,500	0.00%
Trans frm Property Appraiser	576	-	-	-	-	-	N/A
Trans frm Tax Collector	7,010	-	-	-	-	-	N/A
Carry Forward	1,435,000	1,707,300	1,775,700	2,032,100	-	2,032,100	19.02%
Less 5% Required By Law	-	(34,200)	-	(37,200)	-	(37,200)	8.77%
Total Funding	2,069,356	2,355,200	2,416,500	2,738,100	-	2,738,100	16.26%

Hawksridge Stormwater Pumping System MSTU (1622)

Fund Type: **Special Revenue**

Description: **Property owners in specifically defined areas have petitioned the Board of County Commissioners to create a special taxing district. Services provided in this Municipal Service Taxing Unit (MSTU) include operation and maintenance of stormwater pumping improvements within the Hawksridge Planned Urban Development (PUD). Prior to the accounting system upgrade in FY 2023, this was Fund number 154.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	1,059	57,400	1,200	65,300	-	65,300	13.76%
Indirect Cost Reimburs	800	1,000	1,000	600	-	600	(40.00)%
Trans to Property Appraiser	25	100	100	100	-	100	0.00%
Trans to Tax Collector	340	300	300	300	-	300	0.00%
Reserve for Capital	-	21,400	-	31,100	-	31,100	45.33%
Total Appropriations	2,223	80,200	2,600	97,400	-	97,400	21.45%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	2,729	3,300	3,200	3,500	-	3,500	6.06%
Delinquent Ad Valorem Taxes	13,454	-	-	-	-	-	N/A
Interest/Misc	1,909	-	1,000	-	-	-	N/A
Trans frm Property Appraiser	3	-	-	-	-	-	N/A
Trans frm Tax Collector	42	-	-	-	-	-	N/A
Carry Forward	76,500	77,100	92,500	94,100	-	94,100	22.05%
Less 5% Required By Law	-	(200)	-	(200)	-	(200)	0.00%
Total Funding	94,636	80,200	96,700	97,400	-	97,400	21.45%

Radio Road Beautification (1625)

Fund Type: **Special Revenue**

Description: **Provides for maintenance of medians. The principal revenue source is ad valorem taxes, which vary by district according to service standards established by separate citizen advisory committees. Prior to the accounting system upgrade in FY 2023, this was Fund number 158.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	84,125	126,000	112,400	161,000	-	161,000	27.78%
Indirect Cost Reimburs	3,400	3,900	3,900	2,600	-	2,600	(33.33)%
Capital Outlay	17,615	-	10,000	20,000	-	20,000	N/A
Trans to Tax Collector	2	-	-	3,900	-	3,900	N/A
Trans to 1011 Unincorp Gen Fd	43,900	46,300	46,300	46,600	-	46,600	0.65%
Total Appropriations	149,042	176,200	172,600	234,100	-	234,100	32.86%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	-	-	-	197,600	-	197,600	N/A
Delinquent Ad Valorem Taxes	102	-	-	-	-	-	N/A
Interest/Misc	6,946	1,500	2,400	1,500	-	1,500	0.00%
Trans frm Tax Collector	4	-	-	-	-	-	N/A
Carry Forward	357,100	174,800	215,200	45,000	-	45,000	(74.26)%
Less 5% Required By Law	-	(100)	-	(10,000)	-	(10,000)	9,900.00%
Total Funding	364,152	176,200	217,600	234,100	-	234,100	32.86%

Forest Lakes Roadway & Drainage MSTU (1626)

Fund Type: **Special Revenue**

Description: **Property owners in specifically defined areas have petitioned the Board of County Commissioners to create a special taxing district. Services provided in this Municipal Service Taxing Unit (MSTU) include roadway, drainage, and beautification improvements and maintenance. Prior to the accounting system upgrade in FY 2023, this was Fund number 159.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	127,055	230,400	233,000	307,300	-	307,300	33.38%
Indirect Cost Reimburs	4,200	5,700	6,000	3,900	-	3,900	(31.58)%
Trans to Property Appraiser	7,944	9,000	9,000	9,100	-	9,100	1.11%
Trans to Tax Collector	21,665	24,900	24,900	26,500	-	26,500	6.43%
Trans to 1011 Unincorp Gen Fd	63,300	70,300	70,300	72,600	-	72,600	3.27%
Reserve for Capital	-	2,514,600	-	3,353,500	-	3,353,500	33.36%
Total Appropriations	224,163	2,854,900	343,200	3,772,900	-	3,772,900	32.16%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	983,255	1,177,800	1,060,900	1,265,800	-	1,265,800	7.47%
Interest/Misc	41,149	3,000	22,700	3,000	-	3,000	0.00%
Trans frm Property Appraiser	983	-	-	-	-	-	N/A
Trans frm Tax Collector	12,890	-	-	-	-	-	N/A
Trans fm 2014 Forest Lakes Bond	38,083	-	-	-	-	-	N/A
Carry Forward	974,800	1,733,200	1,827,100	2,567,500	-	2,567,500	48.14%
Less 5% Required By Law	-	(59,100)	-	(63,400)	-	(63,400)	7.28%
Total Funding	2,051,161	2,854,900	2,910,700	3,772,900	-	3,772,900	32.16%

Bayshore/Avalon Beautification MSTU (1627)

Fund Type: **Special Revenue**

Description: **Provides for capital improvements within Municipal Service Taxing Unit (MSTU). The principal revenue source is a transfer from the Bayshore/Avalon Beautification MSTU Fund (1630). Prior to the accounting system upgrade in FY 2023, this was Fund number 160.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	47,182	500,000	1,611,700	-	-	-	(100.00)%
Indirect Cost Reimburs	-	9,400	9,400	2,200	-	2,200	(76.60)%
Capital Outlay	894,143	1,734,200	800,000	2,682,400	-	2,682,400	54.68%
Reserve for Capital	-	50,700	-	-	-	-	(100.00)%
Total Appropriations	941,325	2,294,300	2,421,100	2,684,600	-	2,684,600	17.01%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	37,933	14,200	35,600	14,200	-	14,200	0.00%
Trans fm 1630 Bayshore Beaut	557,300	977,000	977,000	2,597,800	-	2,597,800	165.90%
Carry Forward	1,827,800	1,303,800	1,481,800	73,300	-	73,300	(94.38)%
Less 5% Required By Law	-	(700)	-	(700)	-	(700)	0.00%
Total Funding	2,423,033	2,294,300	2,494,400	2,684,600	-	2,684,600	17.01%

Immokalee Beautification (1629)

Fund Type: **Special Revenue**

Description: **Provides for maintenance of medians. The principal revenue source is ad valorem taxes, which vary by district according to service standards established by separate citizen advisory committees. Prior to the accounting system upgrade in FY 2023, this was Fund number 162.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	316,970	567,500	454,300	464,300	-	464,300	(18.19)%
Indirect Cost Reimburs	3,400	4,000	4,000	5,400	-	5,400	35.00%
Capital Outlay	169,200	100,000	30,000	350,000	-	350,000	250.00%
Trans to Property Appraiser	3,982	4,200	4,200	4,400	-	4,400	4.76%
Trans to Tax Collector	10,483	16,500	16,500	12,700	-	12,700	(23.03)%
Trans to 1025 Immok CRA	92,800	-	-	-	-	-	N/A
Reserve for Contingencies	-	16,100	-	20,500	-	20,500	27.33%
Reserve for Capital	-	874,200	-	1,286,600	-	1,286,600	47.17%
Total Appropriations	596,835	1,582,500	509,000	2,143,900	-	2,143,900	35.48%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	467,392	565,100	542,500	629,400	-	629,400	11.38%
Delinquent Ad Valorem Taxes	31,753	-	400	-	-	-	N/A
Miscellaneous Revenues	20,110	-	35,300	-	-	-	N/A
Interest/Misc	39,194	7,000	34,400	7,000	-	7,000	0.00%
Trans frm Property Appraiser	498	-	-	-	-	-	N/A
Trans frm Tax Collector	6,161	-	-	-	-	-	N/A
Carry Forward	1,467,400	1,039,100	1,435,800	1,539,400	-	1,539,400	48.15%
Less 5% Required By Law	-	(28,700)	-	(31,900)	-	(31,900)	11.15%
Total Funding	2,032,508	1,582,500	2,048,400	2,143,900	-	2,143,900	35.48%

Bayshore Beautification MSTU (1630)

Fund Type: **Special Revenue**

Description: **Property owners in specifically defined areas have petitioned the Board of County Commissioners to create a special taxing district. Services provided in this Municipal Service Taxing Unit (MSTU) include beautification and maintenance of medians and other public areas within the district. Prior to the accounting system upgrade in FY 2023, this was Fund number 163.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	278,487	938,000	677,300	814,300	-	814,300	(13.19)%
Indirect Cost Reimburs	8,200	7,900	7,900	6,400	-	6,400	(18.99)%
Capital Outlay	-	74,000	65,000	-	-	-	(100.00)%
Trans to Property Appraiser	12,230	13,500	13,500	13,400	-	13,400	(0.74)%
Trans to Tax Collector	34,048	54,100	54,100	48,900	-	48,900	(9.61)%
Trans to 1020 Bayshore CRA	125,500	-	-	-	-	-	N/A
Trans to 1627 Bayshore Beaut	557,300	977,000	977,000	2,597,800	-	2,597,800	165.90%
Reserve for Contingencies	-	35,000	-	20,800	-	20,800	(40.57)%
Reserve for Capital	-	288,500	-	38,100	-	38,100	(86.79)%
Total Appropriations	1,015,765	2,388,000	1,794,800	3,539,700	-	3,539,700	48.23%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	1,618,551	1,763,700	1,693,200	2,473,600	-	2,473,600	40.25%
Delinquent Ad Valorem Taxes	24,828	-	-	-	-	-	N/A
State Revenue Sharing	-	-	2,300	-	-	-	N/A
Charges For Services	-	-	140,100	-	-	-	N/A
Miscellaneous Revenues	9,150	-	29,800	-	-	-	N/A
Interest/Misc	28,715	3,200	27,600	3,200	-	3,200	0.00%
Trans frm Property Appraiser	1,540	-	-	-	-	-	N/A
Trans frm Tax Collector	20,009	-	-	-	-	-	N/A
Carry Forward	401,800	709,500	1,088,600	1,186,800	-	1,186,800	67.27%
Less 5% Required By Law	-	(88,400)	-	(123,900)	-	(123,900)	40.16%
Total Funding	2,104,594	2,388,000	2,981,600	3,539,700	-	3,539,700	48.23%

Haldeman Creek MSTU (1631)

Fund Type: **Special Revenue**

Description: **Property owners in specifically defined areas have petitioned the Board of County Commissioners to create a special taxing district. Services provided in this Municipal Service Taxing Unit (MSTU) include dredging of the Haldeman Creek waterway and maintenance within the defined area. Prior to the accounting system upgrade in FY 2023, this was Fund number 164.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	300	47,100	44,100	30,400	-	30,400	(35.46)%
Indirect Cost Reimburs	500	700	700	400	-	400	(42.86)%
Trans to Property Appraiser	1,300	1,700	1,700	1,600	-	1,600	(5.88)%
Trans to Tax Collector	4,129	6,000	6,000	6,900	-	6,900	15.00%
Trans to 1020 Bayshore CRA	11,300	-	-	-	-	-	N/A
Reserve for Contingencies	-	800	-	800	-	800	0.00%
Reserve for Capital	-	1,188,800	-	1,513,800	-	1,513,800	27.34%
Total Appropriations	17,529	1,245,100	52,500	1,553,900	-	1,553,900	24.80%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	178,395	207,500	199,200	329,400	-	329,400	58.75%
Delinquent Ad Valorem Taxes	3,056	-	-	-	-	-	N/A
Tax Deed Sales	-	-	500	-	-	-	N/A
State Revenue Sharing	-	-	500	-	-	-	N/A
Interest/Misc	24,262	3,400	24,200	3,400	-	3,400	0.00%
Trans frm Property Appraiser	164	-	-	-	-	-	N/A
Trans frm Tax Collector	2,427	-	-	-	-	-	N/A
Carry Forward	875,100	1,044,800	1,065,900	1,237,800	-	1,237,800	18.47%
Less 5% Required By Law	-	(10,600)	-	(16,700)	-	(16,700)	57.55%
Total Funding	1,083,403	1,245,100	1,290,300	1,553,900	-	1,553,900	24.80%

Rock Road MSTU (1632)

Fund Type: **Special Revenue**

Description: **Property owners in specifically defined areas have petitioned the Board of County Commissioners to create a special taxing district. Services provided in this Municipal Service Taxing Unit (MSTU) include roadway and drainage improvements and maintenance. Prior to the accounting system upgrade in FY 2023, this was Fund number 165.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	20,661	69,900	20,900	90,200	-	90,200	29.04%
Indirect Cost Reimburs	1,200	1,200	1,200	900	-	900	(25.00)%
Trans to Property Appraiser	623	600	600	600	-	600	0.00%
Trans to Tax Collector	1,341	1,800	1,800	1,800	-	1,800	0.00%
Trans to 1011 Unincorp Gen Fd	4,900	6,500	6,500	6,600	-	6,600	1.54%
Reserve for Capital	-	47,200	-	26,500	-	26,500	(43.86)%
Total Appropriations	28,725	127,200	31,000	126,600	-	126,600	(0.47)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	43,796	24,300	22,700	25,100	-	25,100	3.29%
Delinquent Ad Valorem Taxes	899	-	-	-	-	-	N/A
Interest/Misc	2,590	-	1,300	-	-	-	N/A
Trans frm Property Appraiser	54	-	-	-	-	-	N/A
Trans frm Tax Collector	788	-	-	-	-	-	N/A
Carry Forward	90,300	104,200	109,800	102,800	-	102,800	(1.34)%
Less 5% Required By Law	-	(1,300)	-	(1,300)	-	(1,300)	0.00%
Total Funding	138,427	127,200	133,800	126,600	-	126,600	(0.47)%

Vanderbilt Waterways MSTU (1635)

Fund Type: **Special Revenue**

Description: **The Vanderbilt Waterways Municipal Service Taxing Unit (MSTU) was created and established for the purpose of providing short-term dredging of Turkey Bay as well and long-term maintenance of the boater channel for the benefit of property owners located on Vanderbilt Lagoon. Prior to the accounting system upgrade in FY 2023, this was Fund number 168.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	254	104,300	11,000	520,700	-	520,700	399.23%
Indirect Cost Reimburs	1,200	1,100	1,100	700	-	700	(36.36)%
Trans to Property Appraiser	3,508	4,200	2,900	4,300	-	4,300	2.38%
Trans to Tax Collector	9,097	10,900	9,400	11,100	-	11,100	1.83%
Trans to 1011 Unincorp Gen Fd	17,700	20,400	20,400	22,200	-	22,200	8.82%
Reserve for Capital	-	1,193,600	-	1,299,700	-	1,299,700	8.89%
Total Appropriations	31,759	1,334,500	44,800	1,858,700	-	1,858,700	39.28%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	439,025	497,900	478,000	552,300	-	552,300	10.93%
Delinquent Ad Valorem Taxes	8,570	-	-	-	-	-	N/A
State Revenue Sharing	-	-	8,700	-	-	-	N/A
Interest/Misc	18,620	3,000	10,800	-	-	-	(100.00)%
Trans frm Property Appraiser	436	-	-	-	-	-	N/A
Trans frm Tax Collector	5,346	-	-	-	-	-	N/A
Carry Forward	441,000	858,600	881,300	1,334,000	-	1,334,000	55.37%
Less 5% Required By Law	-	(25,000)	-	(27,600)	-	(27,600)	10.40%
Total Funding	912,997	1,334,500	1,378,800	1,858,700	-	1,858,700	39.28%

Pine Ridge/Naples Production Park Assessment Bond, Series 1993 (1636)

Fund Type: **Special Revenue**

Description: **This special assessment bond, with final maturity in October 2013 was used to finance capital improvements within the respective industrial parks. Prior to the accounting system upgrade in FY 2023, this was Fund number 232.**

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	8	-	-	-	-	-	N/A
Total Funding	8	-	-	-	-	-	0.00%

42nd Ave SE MSTU (1637)

Fund Type: **Special Revenue**

Description: **Ordinance 2021-47 created the 42nd Avenue SE Municipal Service Taxing Unit for the purpose of collecting reimbursements of expenditures made in repairing 42nd Avenue SE to place it in a condition that fire and emergency vehicles can traverse and provide services to the property owners directly benefiting. Millage rates are not to exceed 1.0 mils of ad valorem taxes for the first two years (FY23 and FY24) and no more than 5.0 mils of ad valorem taxes per year thereafter. Emergency repairs in the amount of \$72,231 were completed in 2021. Prior to the accounting system upgrade in FY 2023, this was Fund number 761.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	-	-	76,200	-	76,200	N/A
Indirect Cost Reimburs	-	100	100	200	-	200	100.00%
Trans to Property Appraiser	-	100	100	100	-	100	0.00%
Trans to Tax Collector	67	300	300	300	-	300	0.00%
Trans to 1011 Unincorp Gen Fd	500	500	500	600	-	600	20.00%
Adv/Repay to 3080 Rd Assessment	1,300	1,800	1,800	1,800	-	1,800	0.00%
Total Appropriations	1,867	2,800	2,800	79,200	-	79,200	2,728.57%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	2,182	3,000	2,900	3,100	-	3,100	3.33%
Delinquent Ad Valorem Taxes	64	-	-	-	-	-	N/A
Interest/Misc	1,737	-	900	-	-	-	N/A
Trans frm Tax Collector	40	-	-	-	-	-	N/A
Carry Forward	73,100	100	75,300	76,300	-	76,300	76,200.00
Less 5% Required By Law	-	(300)	-	(200)	-	(200)	(33.33)%
Total Funding	77,123	2,800	79,100	79,200	-	79,200	2,728.57%

Palm River MSTU (1638)

Fund Type: **Special Revenue**

Description: **Ordinance 2021-07 created The Palm River MSTU with the purpose of installing sidewalks in the Palm River Estate Community.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	240,000	132,000	355,700	-	355,700	48.21%
Trans to Property Appraiser	-	7,500	7,500	7,600	-	7,600	1.33%
Trans to Tax Collector	-	11,300	11,300	11,500	-	11,500	1.77%
Total Appropriations	-	258,800	150,800	374,800	-	374,800	44.82%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	-	272,500	245,500	293,200	-	293,200	7.60%
Interest/Misc	-	-	1,600	-	-	-	N/A
Carry Forward	-	-	-	96,300	-	96,300	N/A
Less 5% Required By Law	-	(13,700)	-	(14,700)	-	(14,700)	7.30%
Total Funding	-	258,800	247,100	374,800	-	374,800	44.82%

Private Road Emergency Repair MSTU (1639)

Fund Type: **Special Revenue**

Description: **Ordinance 2023-71 created private Road Emergency Repair MSTU to protect the health, safety, and welfare of citizens that have unpaved, private road access and egress.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	-	-	34,600	-	34,600	N/A
Trans to Property Appraiser	-	-	-	1,000	-	1,000	N/A
Trans to Tax Collector	-	-	-	1,200	-	1,200	N/A
Total Appropriations	-	-	-	36,800	-	36,800	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	-	-	-	38,700	-	38,700	N/A
Less 5% Required By Law	-	-	-	(1,900)	-	(1,900)	N/A
Total Funding	-	-	-	36,800	-	36,800	0.00%

Supervisor of Elections Grant Fund (1800)

Fund Type: **Special Revenue**

Description: **The fund includes grants for Federal Elections and poll workers and it is a sub-fund of the General Fund. Prior to the accounting system upgrade in FY 2023, this was Fund number 081.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	118,610	-	-	-	-	-	N/A
Total Appropriations	118,610	-	-	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	118,610	-	-	-	-	-	N/A
Total Funding	118,610	-	-	-	-	-	0.00%

Sheriff Grants (1801)

Fund Type: **Special Revenue**

Description: **This fund includes Sheriff's grants such as local law enforcement and victim's assistance. Prior to the accounting system upgrade in FY 2023, this was Fund number 115.**

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	-	-	-	-	-	-	N/A
Carry Forward	100	-	-	-	-	-	N/A
Total Funding	100	-	-	-	-	-	0.00%

Natural Resources (1802)

Fund Type: **Special Revenue**

Description: **Accounts for the construction and maintenance of artificial reefs utilizing private donations. Prior to the accounting system upgrade in FY 2023, this was Fund number 117.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	-	-	7,100	-	7,100	N/A
Total Appropriations	-	-	-	7,100	-	7,100	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	162	-	200	-	-	-	N/A
Carry Forward	6,700	-	6,900	7,100	-	7,100	N/A
Total Funding	6,862	-	7,100	7,100	-	7,100	0.00%

Sea Turtle Monitoring (1804)

Fund Type: **Capital Projects**

Description: **This fund is to account for Sea Turtle monitoring activities funded by tourist development taxes and the General Fund. Prior to the accounting system upgrade in FY 2023, this was Fund number 119.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	267,300	382,100	251,800	394,100	-	394,100	3.14%
Operating Expense	12,113	94,000	174,200	152,400	-	152,400	62.13%
Capital Outlay	-	12,000	24,000	-	-	-	(100.00)%
Trans to 1011 Unincorp Gen Fd	18,000	-	-	-	-	-	N/A
Reserve for Contingencies	-	21,000	-	21,000	-	21,000	0.00%
Reserve for Capital	-	121,600	-	286,600	-	286,600	135.69%
Total Appropriations	297,413	630,700	450,000	854,100	-	854,100	35.42%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	8,548	8,000	9,000	9,000	-	9,000	12.50%
Trans fm 0001 General Fund	133,000	138,700	138,700	143,500	-	143,500	3.46%
Trans fm 1105 TDC Bch&Inlet Mgt	171,700	171,700	171,700	171,700	-	171,700	0.00%
Carry Forward	265,800	312,700	661,100	530,500	-	530,500	69.65%
Less 5% Required By Law	-	(400)	-	(600)	-	(600)	50.00%
Total Funding	579,048	630,700	980,500	854,100	-	854,100	35.42%

Community Development Block Grants (1805)

Fund Type: **Special Revenue**

Description: **Accounts for Federal and other intergovernmental dollars designed to foster and facilitate active and planned Community Development Block Grant programs. Fund also devotes dollars to affordable housing needs throughout Collier County. All future grants will be accounted for in Grant Funds (1835) & (1836). Prior to the accounting system upgrade in FY 2023, this was Fund number 121.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	-	1,800	-	-	-	N/A
Remittances	-	-	26,700	-	-	-	N/A
Total Appropriations	-	-	28,500	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	40	-	-	-	-	-	N/A
Carry Forward	28,500	-	28,500	-	-	-	N/A
Total Funding	28,540	-	28,500	-	-	-	0.00%

Grant Program Support (1806)

Fund Type: **Special Revenue**

Description: **This fund is used to provide assistance to elderly Collier County residents through excess revenues from the Senior Choice federal and state grant program as well as any local funds needed to support unfunded or underfunded mandates. On November 10, 2020, agenda item 11.A, the Board approved to reimburse EMS (\$13,464,802.10) and the Sheriff (\$31 million) for public health and safety payrolls thru December 30,2020 from the CARES Act CRF (Coronavirus Relief Funds). These reimbursements recovered using this methodology were transferred from the General Fund (0001) and the Board approved 'Collier CARES' program beyond the December 31, 2020 funding deadline. Prior to the accounting system upgrade in FY 2023, this was Fund number 123.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	608,510	1,018,200	1,666,700	1,462,100	-	1,462,100	43.60%
Operating Expense	514,130	60,800	1,973,000	600	-	600	(99.01)%
Capital Outlay	-	-	877,300	-	-	-	N/A
Grants and Aid	41	-	-	-	-	-	N/A
Remittances	123,238	-	2,711,700	-	-	-	N/A
Trans to 1835 Housing Grants	22,885	-	-	-	-	-	N/A
Reserve for Contingencies	-	-	-	145,200	-	145,200	N/A
Total Appropriations	1,268,804	1,079,000	7,228,700	1,607,900	-	1,607,900	49.02%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	2,917,993	-	-	-	-	-	N/A
Interest/Misc	121,909	70,000	70,000	70,000	-	70,000	0.00%
Trans fm 0001 General Fund	1,712,100	827,500	832,100	1,356,400	-	1,356,400	63.92%
Trans fm 1837 Human Serv Grant	105,000	185,000	185,000	185,000	-	185,000	0.00%
Carry Forward	2,681,400	-	6,141,600	-	-	-	N/A
Less 5% Required By Law	-	(3,500)	-	(3,500)	-	(3,500)	0.00%
Total Funding	7,538,402	1,079,000	7,228,700	1,607,900	-	1,607,900	49.02%

MPO Grants (1809)

Fund Type: **Special Revenue**

Description: **Accounts for the expenditure of dollars connected with the Metropolitan Planning Organization transportation management functions in Collier County as mandated by Federal, State and local laws. Prior to the accounting system upgrade in FY 2023, this was Fund number 128.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	16,428	-	700	-	-	-	N/A
Operating Expense	3,881	15,400	58,200	11,700	-	11,700	(24.03)%
Trans to 1842 Transp Grant Mtch	-	-	10,000	-	-	-	N/A
Total Appropriations	20,309	15,400	68,900	11,700	-	11,700	(24.03)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	6,000	3,000	3,000	3,000	-	3,000	0.00%
Interest/Misc	1,424	-	2,500	-	-	-	N/A
Trans fm 1011 Unincorp GenFd	5,000	5,000	5,000	5,000	-	5,000	0.00%
Trans fm 1841 Transp Grants	6,552	-	-	-	-	-	N/A
Carry Forward	63,600	7,600	62,300	3,900	-	3,900	(48.68)%
Less 5% Required By Law	-	(200)	-	(200)	-	(200)	0.00%
Total Funding	82,576	15,400	72,800	11,700	-	11,700	(24.03)%

Library Donation - Project Fund (1810)

Fund Type: **Special Revenue**

Description: **Accounts for the restricted donations to the Library Division. Remaining funds in Fund (1810) are refunds of telephone and internet charges provided through the E-Rate Program (<http://sl.universalservice.org>). Funds are intended to help schools and libraries provide broadband Internet access for the public and related technology services. This fund use to account for State Aid to Library Grant funds which are now budgeted in Fund (1839). Prior to the accounting system upgrade in FY 2023, this was Fund number 129.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	-	-	400	-	-	-	N/A
Operating Expense	143,039	-	412,500	79,400	-	79,400	N/A
Capital Outlay	2,393	-	563,000	-	-	-	N/A
Trans to 1840 Public Serv GrntM	-	-	44,000	-	-	-	N/A
Reserve for Capital	-	163,800	-	443,200	-	443,200	170.57%
Total Appropriations	145,431	163,800	1,019,900	522,600	-	522,600	219.05%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	407,557	-	-	-	-	-	N/A
Interest/Misc	29,773	27,000	32,000	-	-	-	(100.00)%
Trans fm 1140 Lib Trust Fd	-	-	-	79,400	-	79,400	N/A
Carry Forward	1,139,100	138,200	1,431,100	443,200	-	443,200	220.69%
Less 5% Required By Law	-	(1,400)	-	-	-	-	(100.00)%
Total Funding	1,576,430	163,800	1,463,100	522,600	-	522,600	219.05%

Justice Federal Equitable Sharing (1811)

Fund Type: **Special Revenue**

Description: **To account for proceeds received through the federal asset forfeiture and equitable sharing program. Prior to the accounting system upgrade in FY 2023, this was Fund number 721.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Remittances	-	199,600	-	204,400	-	204,400	2.40%
Total Appropriations	-	199,600	-	204,400	-	204,400	2.40%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	4,739	1,200	1,200	1,200	-	1,200	0.00%
Carry Forward	197,300	198,500	202,100	203,300	-	203,300	2.42%
Less 5% Required By Law	-	(100)	-	(100)	-	(100)	0.00%
Total Funding	202,039	199,600	203,300	204,400	-	204,400	2.40%

Treasury Federal Equitable Sharing (1812)

Fund Type: **Special Revenue**

Description: **To account for proceeds received through the federal asset forfeiture and equitable sharing program. Prior to the accounting system upgrade in FY 2023, this was Fund number 722.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Remittances	-	709,700	-	714,000	-	714,000	0.61%
Total Appropriations	-	709,700	-	714,000	-	714,000	0.61%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	48,537	-	-	-	-	-	N/A
Interest/Misc	16,017	3,000	8,000	3,500	-	3,500	16.67%
Carry Forward	651,200	706,900	702,700	710,700	-	710,700	0.54%
Less 5% Required By Law	-	(200)	-	(200)	-	(200)	0.00%
Total Funding	715,754	709,700	710,700	714,000	-	714,000	0.61%

Disaster Recovery Fund (1813)

Fund Type: **Special Revenue**

Description: **To provide a centralized approach to capture FEMA related expenses other than debris removal and monitoring. Prior to the accounting system upgrade in FY 2023, this was Fund number 727.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	493	-	-	-	-	-	N/A
Operating Expense	22,051,706	-	28,475,300	7,542,300	-	7,542,300	N/A
Capital Outlay	2,217,459	-	7,505,300	-	-	-	N/A
Remittances	250,000	-	-	-	-	-	N/A
Reserve for Catastrophic Event	-	2,000,000	-	9,364,700	-	9,364,700	368.24%
Total Appropriations	24,519,658	2,000,000	35,980,600	16,907,000	-	16,907,000	745.35%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	5,055,548	-	-	-	-	-	N/A
Interest/Misc	115,801	-	193,600	-	-	-	N/A
Trans fm 0001 General Fund	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000	0.00%
Trans fm 0003 Emerq Relief	-	-	-	542,300	-	542,300	N/A
Adv/Repay fm 0001 Gen Fd	-	10,000,000	10,000,000	-	-	-	(100.00)%
Adv/Repay fm 3001 CoWide Cap	20,000,000	15,000,000	15,000,000	-	-	-	(100.00)%
Adv/Repay fm 4012 W UserFee Cap	3,219,200	-	-	-	-	-	N/A
Adv/Repay fm 4014 S UserFee Cap	9,280,800	-	-	-	-	-	N/A
Adv/Repay fm 4071 Lndfill Close	-	-	-	7,000,000	-	7,000,000	N/A
Carry Forward	-	(25,000,000)	16,151,700	7,364,700	-	7,364,700	(129.46)%
Total Funding	39,671,349	2,000,000	43,345,300	16,907,000	-	16,907,000	745.35%

GMD Community Development Grants (1829)

Fund Type: **Special Revenue**

Description:

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	-	46,700	-	-	-	N/A
Total Appropriations	-	-	46,700	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	-	-	46,700	-	-	-	N/A
Total Funding	-	-	46,700	-	-	-	0.00%

Public Safety Grants (1833)

Fund Type: **Special Revenue**

Description: **To account for federal and state grants received by the Public Safety Department, including the Bureau of Emergency Services. To provide enhancements to the minimum standards required of counties by the State of Florida and the Department of Homeland Security in support of local emergency management programming. Functions include service delivery, equipment, supplies, training development and delivery, Special Needs program and special planning projects. Grants from this fund come from the Emergency Management Preparedness Enhancement Trust Fund as mandated by the State of Florida and the Federal Emergency Management Agency. Prior to the accounting system upgrade in FY 2023, this was Fund number 703.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	43,939	-	14,200	-	-	-	N/A
Capital Outlay	151,348	-	219,100	-	-	-	N/A
Total Appropriations	195,287	-	233,300	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	141,287	-	233,300	-	-	-	N/A
Total Funding	141,287	-	233,300	-	-	-	0.00%

Public Safety Grants Match (1834)

Fund Type: **Special Revenue**

Description: **To account for the County matching contributions for various division grants, including the Bureau of Emergency Services Grants for various programs within the community. Prior to the accounting system upgrade in FY 2023, this was Fund number 704.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	-	14,400	-	-	-	N/A
Total Appropriations	-	-	14,400	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Trans fm 0001 General Fund	-	-	14,400	-	-	-	N/A
Total Funding	-	-	14,400	-	-	-	0.00%

Housing Grants (1835)

Fund Type: **Special Revenue**

Description: **To provide community services through grant awards designed to: meet the community needs by facilitating the creation of affordable housing opportunities, the improvement of communities and the sustainability of neighborhoods. These goals and objectives will be met by working collaboratively with non-profit groups, governmental agencies and public/private coalitions to coordinate activities and effectively leverage the resources available to the entire county. Prior to the accounting system upgrade in FY 2023, this was Fund number 705.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	1,984,929	-	3,553,300	-	-	-	N/A
Operating Expense	1,560,792	-	5,176,300	-	-	-	N/A
Capital Outlay	-	-	211,200	-	-	-	N/A
Grants and Aid	14,044,230	-	-	-	-	-	N/A
Remittances	7,542,275	-	52,648,600	-	-	-	N/A
Total Appropriations	25,132,226	-	61,589,400	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	10,837,178	-	61,482,200	-	-	-	N/A
Miscellaneous Revenues	63,228	-	107,200	-	-	-	N/A
Interest/Misc	1,254,589	-	-	-	-	-	N/A
Trans fm 1806 Grant Proq Supprt	22,885	-	-	-	-	-	N/A
Total Funding	12,177,880	-	61,589,400	-	-	-	0.00%

Housing Grant Match (1836)

Fund Type: **Special Revenue**

Description: **To account for the County matching contributions to Housing grants. Prior to the accounting system upgrade in FY 2023, this was Fund number 706.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	69,115	-	200,100	-	-	-	N/A
Operating Expense	19,837	-	27,200	-	-	-	N/A
Restricted for Unfunded Requests	-	125,000	-	142,700	-	142,700	14.16%
Total Appropriations	88,952	125,000	227,300	142,700	-	142,700	14.16%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	-	-	-	-	-	-	N/A
Trans fm 0001 General Fund	88,952	125,000	227,300	142,700	-	142,700	14.16%
Total Funding	88,952	125,000	227,300	142,700	-	142,700	14.16%

Human Services Grant (1837)

Fund Type: **Special Revenue**

Description: **To provide community services through grant awards designed to: support seniors by providing in-home support and nutrition assistance to those in greatest medical, economic and social need thereby improving quality of life and preventing premature institutionalization; creating volunteer opportunities for seniors; and the administration of various community initiatives in which grant funds are received. Prior to the accounting system upgrade in FY 2023, this was Fund number 707.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	738,629	-	1,390,200	-	-	-	N/A
Operating Expense	2,406,173	-	4,537,600	-	-	-	N/A
Capital Outlay	-	-	300	-	-	-	N/A
Grants and Aid	75,669	-	-	-	-	-	N/A
Remittances	110,150	-	427,500	-	-	-	N/A
Trans to 1806 Grnt Prog Support	105,000	185,000	185,000	185,000	-	185,000	0.00%
Restricted for Unfunded Requests	-	145,000	-	145,000	-	145,000	0.00%
Total Appropriations	3,435,622	330,000	6,540,600	330,000	-	330,000	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	3,094,012	-	6,846,300	-	-	-	N/A
Miscellaneous Revenues	21,651	-	22,000	-	-	-	N/A
Interest/Misc	9,939	-	2,300	-	-	-	N/A
Carry Forward	-	330,000	-	330,000	-	330,000	0.00%
Total Funding	3,125,603	330,000	6,870,600	330,000	-	330,000	0.00%

Human Services Grant Match (1838)

Fund Type: **Special Revenue**

Description: **To account for the County matching contributions to Human Services Grants for seniors in the community. Prior to the accounting system upgrade in FY 2023, this was Fund number 708.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	368	-	5,800	-	-	-	N/A
Operating Expense	2,636	-	1,000	-	-	-	N/A
Total Appropriations	3,004	-	6,800	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Trans fm 0001 General Fund	3,004	-	6,800	-	-	-	N/A
Total Funding	3,004	-	6,800	-	-	-	0.00%

Public Services Grant (1839)

Fund Type: **Special Revenue**

Description: **To process grants within the Public Services Department. Grants will include 4-H funding; State Aid to Libraries; Parks grants, and the Summer Food Program, as well as others as they are identified, applied for and received. Prior to the accounting system upgrade in FY 2023, this was Fund number 709.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	88,405	-	953,100	-	-	-	N/A
Operating Expense	548,279	-	2,589,200	-	-	-	N/A
Capital Outlay	-	-	5,239,000	-	-	-	N/A
Trans to 1840 Public Serv GrntM	-	-	2,400	-	-	-	N/A
Total Appropriations	636,684	-	8,783,700	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	506,651	-	6,330,700	-	-	-	N/A
Interest/Misc	1,336	-	-	-	-	-	N/A
Reimb From Other Depts	295,572	-	2,453,000	-	-	-	N/A
Total Funding	803,559	-	8,783,700	-	-	-	0.00%

Public Services Grant Match (1840)

Fund Type: **Special Revenue**

Description: **To account for the County matching contributions to Public Services Grants for various grant programs within the community. Prior to the accounting system upgrade in FY 2023, this was Fund number 710.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	-	-	6,400	-	-	-	N/A
Operating Expense	-	-	66,200	-	-	-	N/A
Capital Outlay	-	-	261,700	-	-	-	N/A
Total Appropriations	-	-	334,300	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	6,055	-	21,500	-	-	-	N/A
Trans fm 1062 ConsvrCollr Maint	-	-	10,000	-	-	-	N/A
Trans fm 1810 Lib Donations	-	-	44,000	-	-	-	N/A
Trans fm 1839 Public Serv Grant	-	-	2,400	-	-	-	N/A
Trans fm 3026 Museum Capital	-	-	100,000	-	-	-	N/A
Trans fm 3062 Pks Ad Val Cap	-	-	156,400	-	-	-	N/A
Total Funding	6,055	-	334,300	-	-	-	0.00%

Transportation Grants (1841)

Fund Type: **Special Revenue**

Description: **To account for federal and state grants within the Transportation Management Services Department supporting Roads, Transportation, Stormwater, and Coastal Zone Management projects as well as MPO Planning. Prior to the accounting system upgrade in FY 2023, this was Fund number 711.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	374,899	-	776,500	-	-	-	N/A
Operating Expense	1,124,039	-	19,787,400	-	-	-	N/A
Capital Outlay	4,023,948	-	31,054,700	-	-	-	N/A
Trans to 1809 MPO Grants	6,552	-	-	-	-	-	N/A
Total Appropriations	5,529,438	-	51,618,600	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	3,696,617	-	51,617,100	-	-	-	N/A
Miscellaneous Revenues	-	-	1,500	-	-	-	N/A
Reimb From Other Depts	56,386	-	-	-	-	-	N/A
Total Funding	3,753,003	-	51,618,600	-	-	-	0.00%

Transportation Grant Match (1842)

Fund Type: **Special Revenue**

Description: **To account for the County matching contributions for Transportation Management Services Department related grants. Prior to the accounting system upgrade in FY 2023, this was Fund number 712.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	437	-	700	-	-	-	N/A
Operating Expense	120,913	-	4,239,600	-	-	-	N/A
Capital Outlay	3,158,490	-	20,297,300	-	-	-	N/A
Total Appropriations	3,279,840	-	24,537,600	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	-	-	500	-	-	-	N/A
Trans fm 1011 Unincorp GenFd	311	-	900	-	-	-	N/A
Trans fm 1809 MPO Grant	-	-	10,000	-	-	-	N/A
Trans fm 3018 Sales Tx Cap	-	-	4,000,000	-	-	-	N/A
Trans fm 3050 Stormwtr Cap	-	-	2,809,800	-	-	-	N/A
Trans fm 3052 Stormwtr CIP Bond	-	-	8,535,600	-	-	-	N/A
Trans fm 3081 GM Transp Cap	2,575,730	-	221,100	-	-	-	N/A
Trans fm 3083 Rd Const-Gas Tax	703,612	-	1,100,000	-	-	-	N/A
Trans fm 3090 Rd ImpFee #1	-	-	155,000	-	-	-	N/A
Trans fm 3091 Rd ImpFee# 2	-	-	990,300	-	-	-	N/A
Trans fm 3093 Rd ImpFee #4	-	-	4,214,400	-	-	-	N/A
Trans fm 3095 Rd ImpFee #5	-	-	2,500,000	-	-	-	N/A
Total Funding	3,279,653	-	24,537,600	-	-	-	0.00%

County Manager Grants (1843)

Fund Type: **Special Revenue**

Description: **To account for federal and state grants within the Economic Development Grants for various programs within the community. Prior to the accounting system upgrade in FY 2023, this was Fund number 713.**

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	3,514	-	-	-	-	-	N/A
Interest/Misc	929	-	-	-	-	-	N/A
Total Funding	4,443	-	-	-	-	-	0.00%

County Manager Grant Match (1844)

Fund Type: **Special Revenue**

Description: **To account for the County matching contributions to the Economic Development Grants. Prior to the accounting system upgrade in FY 2023, this was Fund number 714.**

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	36	-	-	-	-	-	N/A
Total Funding	36	-	-	-	-	-	0.00%

Deepwater Horizon Oil Spill Settlement (1847)

Fund Type: **Special Revenue**

Description: **In accordance with Section 377.43 Florida Statutes, the Deepwater Horizon Oil Spill Settlement money shall be deposited into a separate fund and may be spent on scientific research into the impact of the oil spill on fisheries and coastal wildlife and vegetation along any of the states shoreline; restoration of coastal areas damaged by the oil spill; economic incentives; and initiative to expand and diversify the economy of the Collier County. Prior to the accounting system upgrade in FY 2023, this was Fund number 757.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Restricted for Unfunded Requests	-	2,206,400	-	2,310,800	-	2,310,800	4.73%
Total Appropriations	-	2,206,400	-	2,310,800	-	2,310,800	4.73%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	51,167	43,100	65,000	67,000	-	67,000	55.45%
Carry Forward	2,131,000	2,165,500	2,182,200	2,247,200	-	2,247,200	3.77%
Less 5% Required By Law	-	(2,200)	-	(3,400)	-	(3,400)	54.55%
Total Funding	2,182,167	2,206,400	2,247,200	2,310,800	-	2,310,800	4.73%

Gas Tax Revenue Bonds Refund, Series 2003/2012 & 2005/2014 (2005)

Fund Type: **Debt Service**

Description: **The Gas Tax Revenue Bonds, Series 2012 refunded the 2003 Road Improvement Refunding Revenue Bonds. Gas Tax Revenue Bonds, Series 2014 partially refunded the 2005 Gas Tax Revenue Bonds. Both the Series 2003 and Series 2005 Bonds provided funding for acquisition, construction, and reconstruction of roads and bridges and other transportation improvements. Revenues pledged include the 5-cent, 6-cent, 7th cent and 9th cent Gas Taxes with final maturity in June 2025. The County Seventh Cent Gas Tax is deposited directly into the Gas Tax Debt Service Fund (2005) and the remaining funding is a transfer from the Gas Tax Construction Fund (3083). Prior to the accounting system upgrade in FY 2023, this was Fund number 212.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Arbitrage Services	3,750	7,000	7,000	7,000	-	7,000	0.00%
Debt Service	-	10,000	10,000	10,000	-	10,000	0.00%
Debt Service - Principal	12,215,000	12,965,000	12,965,000	13,265,000	-	13,265,000	2.31%
Debt Service - Interest Expense	1,045,827	705,600	705,600	356,900	-	356,900	(49.42)%
Reserve for Debt Service	-	1,191,200	-	1,191,200	-	1,191,200	0.00%
Total Appropriations	13,264,577	14,878,800	13,687,600	14,830,100	-	14,830,100	(0.33)%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	166,330	-	-	-	-	-	N/A
Gas Taxes	2,050,570	2,100,000	2,100,000	2,100,000	-	2,100,000	0.00%
Interest/Misc	96,513	1,000	3,400	1,000	-	1,000	0.00%
Trans fm 3083 Rd Const-Gas Tax	11,300,000	11,300,000	11,300,000	11,316,700	-	11,316,700	0.15%
Carry Forward	1,452,800	1,582,900	1,801,700	1,517,500	-	1,517,500	(4.13)%
Less 5% Required By Law	-	(105,100)	-	(105,100)	-	(105,100)	0.00%
Total Funding	15,066,213	14,878,800	15,205,100	14,830,100	-	14,830,100	(0.33)%

Taxable Special Obligation Revenue Note, Series 2019 (2013)

Fund Type: **Debt Service**

Description: **This special obligation note, with final maturity in September 2030 was used to finance the purchase of the Golden Gate Golf course. Prior to the accounting system upgrade in FY 2023, this was Fund number 246.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Arbitrage Services	-	3,500	3,500	3,500	-	3,500	0.00%
Debt Service	-	500	500	500	-	500	0.00%
Debt Service - Principal	2,180,000	2,255,000	2,255,000	2,240,000	-	2,240,000	(0.67)%
Debt Service - Interest Expense	738,978	678,200	678,200	616,700	-	616,700	(9.07)%
Reserve for Debt Service	-	1,200	-	1,900	-	1,900	58.33%
Total Appropriations	2,918,978	2,938,400	2,937,200	2,862,600	-	2,862,600	(2.58)%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	364	100	300	100	-	100	0.00%
Trans fm 0001 General Fund	-	528,300	528,300	541,700	-	541,700	2.54%
Trans fm 3018 Sales Tx Cap	-	415,100	415,100	377,100	-	377,100	(9.15)%
Trans fm 3071 Unin Pk Imp Fee	2,918,900	1,989,900	1,989,900	1,938,000	-	1,938,000	(2.61)%
Carry Forward	9,000	5,000	9,300	5,700	-	5,700	14.00%
Total Funding	2,928,264	2,938,400	2,942,900	2,862,600	-	2,862,600	(2.58)%

Forest Lakes Roadway Limited General Obligation Bonds, 2007 (2014)

Fund Type: **Debt Service**

Description: **This Limited General Obligation Bond, with final maturity in January 2022 was used to finance capital improvements within the respective residential area. Prior to the accounting system upgrade in FY 2023, this was Fund number 259.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Trans to 1626 Forest Lakes MSTU	38,083	-	-	-	-	-	N/A
Total Appropriations	38,083	-	-	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Carry Forward	38,000	-	-	-	-	-	N/A
Total Funding	38,000	-	-	-	-	-	0.00%

Tourist Development Tax Revenue Bond, Series 2018 (2017)

Fund Type: **Debt Service**

Description: **Bond proceeds were used to fund the construction of the Amateur Sports Complex. The revenue pledged was the Tourist Development Tax. Prior to the accounting system upgrade in FY 2023, this was Fund number 270.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Arbitrage Services	1,250	3,500	3,500	3,500	-	3,500	0.00%
Debt Service	-	10,000	10,000	10,000	-	10,000	0.00%
Debt Service - Principal	1,135,000	1,195,000	1,195,000	1,255,000	-	1,255,000	5.02%
Debt Service - Interest Expense	2,582,625	2,524,400	2,524,400	2,463,200	-	2,463,200	(2.42)%
Reserve for Debt Service	-	2,502,200	-	2,530,900	-	2,530,900	1.15%
Total Appropriations	3,718,875	6,235,100	3,732,900	6,262,600	-	6,262,600	0.44%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	36,308	5,000	22,600	5,000	-	5,000	0.00%
Trans fm 1108 TDC Cap	3,730,300	3,754,500	3,754,500	3,694,100	-	3,694,100	(1.61)%
Carry Forward	2,471,800	2,475,900	2,519,600	2,563,800	-	2,563,800	3.55%
Less 5% Required By Law	-	(300)	-	(300)	-	(300)	0.00%
Total Funding	6,238,408	6,235,100	6,296,700	6,262,600	-	6,262,600	0.44%

Special Obligation Bonds/Notes, Series 2017, 2020A&B & 2022A&B (2022)

Fund Type: **Debt Service**

Description: **These Special Obligation Bonds are pledging covenant to budget and appropriate non ad valorem revenues for the debt service. Prior to the accounting system upgrade in FY 2023, this was Fund number 298.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Arbitrage Services	5,000	20,000	20,000	20,000	-	20,000	0.00%
Debt Service	-	20,000	20,000	20,000	-	20,000	0.00%
Debt Service - Principal	14,705,000	14,326,000	14,326,000	14,596,000	-	14,596,000	1.88%
Debt Service - Interest Expense	6,148,443	6,221,100	6,221,100	5,944,900	-	5,944,900	(4.44)%
Reserve for Cash Flow	-	1,304,900	-	1,304,900	-	1,304,900	0.00%
Total Appropriations	20,858,443	21,892,000	20,587,100	21,885,800	-	21,885,800	(0.03)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	313,173	5,800	5,800	5,800	-	5,800	0.00%
Trans fm 0001 General Fund	7,774,700	7,428,800	7,428,800	7,227,700	-	7,227,700	(2.71)%
Trans fm 1001 Rd & Bridge	1,019,300	963,400	963,400	1,079,400	-	1,079,400	12.04%
Trans fm 3030 EMS Imp Fee	397,300	383,900	383,900	411,700	-	411,700	7.24%
Trans fm 3031 Lib Imp Fee	616,400	616,200	616,200	616,200	-	616,200	0.00%
Trans fm 3032 Correct Imp Fee	1,617,100	1,228,500	1,228,500	1,512,900	-	1,512,900	23.15%
Trans fm 3033 Law Enf Imp Fee	1,721,400	1,688,600	1,688,600	1,755,900	-	1,755,900	3.99%
Trans fm 3034 Govt Imp Fe	4,799,400	4,631,900	4,631,900	4,978,200	-	4,978,200	7.48%
Trans fm 3070 Req Pk Imp Fee	300,000	300,000	300,000	300,000	-	300,000	0.00%
Trans fm 3071 Unin Pk Imp Fee	2,585,500	2,344,100	2,344,100	2,617,600	-	2,617,600	11.67%
Carry Forward	2,090,700	2,301,100	2,376,600	1,380,700	-	1,380,700	(40.00)%
Less 5% Required By Law	-	(300)	-	(300)	-	(300)	0.00%
Total Funding	23,234,973	21,892,000	21,967,800	21,885,800	-	21,885,800	(0.03)%

Commercial Paper Loan (2023)

Fund Type: **Debt Service**

Description: **Represents variable rate debt service for Pelican Bay and Transportation Management services. Loan proceeds were provided for capital improvements in Pelican Bay Commercial Paper fund (3042) and Transportation Debt Financing Capital Fund (3084). The primary revenue sources are transfers from Gas Tax Fund (3083) and Pelican Bay Capital Fund (3041). Prior to the accounting system upgrade in FY 2023, this was Fund number 299.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Arbitrage Services	-	7,000	7,000	7,000	-	7,000	0.00%
Debt Service	-	1,500	-	1,500	-	1,500	0.00%
Debt Service - Principal	-	100,000	-	370,000	-	370,000	270.00%
Debt Service - Interest Expense	107,489	546,500	260,300	780,200	-	780,200	42.76%
Total Appropriations	107,489	655,000	267,300	1,158,700	-	1,158,700	76.90%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	4	-	-	-	-	-	N/A
Loan Proceeds	4,046	-	-	-	-	-	N/A
Trans fm 3041 PelBay Irr&Lndscp	105,600	175,000	263,800	680,000	-	680,000	288.57%
Trans fm 3083 Rd Const-Gas Tax	-	478,500	-	478,500	-	478,500	0.00%
Carry Forward	1,500	1,500	3,700	200	-	200	(86.67)%
Total Funding	111,150	655,000	267,500	1,158,700	-	1,158,700	76.90%

County-Wide Capital Projects (3001)

Fund Type: **Capital Projects**

Description: **Accounts for non-growth related capital projects other than Parks, Museums, Roads and Stormwater. The principal funding source is an operating transfer from the General Fund (0001). Prior to the accounting system upgrade in FY 2023, this was Fund number 301.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	9,287,243	13,825,000	44,060,400	35,496,200	-	35,496,200	156.75%
Capital Outlay	2,381,447	17,110,500	44,239,500	11,650,000	-	11,650,000	(31.91)%
Grants and Aid	-	500,000	500,000	3,000,000	-	3,000,000	500.00%
Remittances	450,000	-	-	-	-	-	N/A
Trans to 1017 Water Polltn Ctrl	-	915,500	915,500	-	-	-	(100.00)%
Adv/Repay to 1813 FEMA Events	20,000,000	15,000,000	15,000,000	-	-	-	(100.00)%
Adv/Repay to 3034 Govt Imp Fe	757,700	1,383,900	1,383,900	1,700,700	-	1,700,700	22.89%
Reserve for Future Capital Replacements	-	22,467,300	-	7,617,100	-	7,617,100	(66.10)%
Total Appropriations	32,876,390	71,202,200	106,099,300	59,464,000	-	59,464,000	(16.49)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	57,177	-	-	-	-	-	N/A
FEMA - Fed Emerq Mgt Agency	1,029,191	-	-	-	-	-	N/A
Miscellaneous Revenues	191,378	-	-	-	-	-	N/A
Interest/Misc	1,564,953	130,000	932,900	130,000	-	130,000	0.00%
Trans fm 0001 General Fund	49,526,300	52,934,500	52,934,500	34,863,400	-	34,863,400	(34.14)%
Trans fm 1001 Rd & Bridge	38,300	-	-	-	-	-	N/A
Trans fm 1007 PB Beaut MSTBU	8,700	-	-	-	-	-	N/A
Trans fm 1011 Unincorp GenFd	133,500	-	-	-	-	-	N/A
Trans fm 1013 Com Dev	121,400	-	-	-	-	-	N/A
Trans fm 1104 TDC Mgt & Ops	5,100	-	-	-	-	-	N/A
Trans fm 4090 Airport Ops	33,700	-	-	-	-	-	N/A
Trans fm 5021 Fleet Mgt	113,400	-	-	-	-	-	N/A
Adv/Repay fm 3030 EMS Imp Fees	240,700	128,100	128,100	133,900	-	133,900	4.53%
Adv/Repay fm 3031 Lib Imp Fee	500,000	450,000	450,000	472,500	-	472,500	5.00%
Adv/Repay fm 3032 Correct ImpFe	700,000	400,000	400,000	400,000	-	400,000	0.00%
Carry Forward	64,517,054	17,166,100	74,724,500	23,470,700	-	23,470,700	36.73%
Less 5% Required By Law	-	(6,500)	-	(6,500)	-	(6,500)	0.00%
Total Funding	118,780,853	71,202,200	129,570,000	59,464,000	-	59,464,000	(16.49)%

Sports & Special Events Complex (3007)

Fund Type: **Capital Projects**

Description: **Established for the purpose of constructing the Sports & Special Events Complex and for future capital improvements. Prior to the accounting system upgrade in FY 2023, this was Fund number 370.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	142,587	-	66,900	-	-	-	N/A
Capital Outlay	21,232,583	4,620,300	12,130,300	3,745,700	-	3,745,700	(18.93)%
Adv/Repay to 1100 TDC Bch Fac	-	250,000	250,000	250,000	-	250,000	0.00%
Adv/Repay to 1105 TDC Bch&Inlet	-	250,000	250,000	250,000	-	250,000	0.00%
Total Appropriations	21,375,170	5,120,300	12,697,200	4,245,700	-	4,245,700	(17.08)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	388,717	150,000	225,300	150,000	-	150,000	0.00%
Trans fm 0001 General Fund	4,000,000	-	-	-	-	-	N/A
Trans fm 1108 TDC Cap	3,382,500	2,698,200	2,698,200	3,431,500	-	3,431,500	27.18%
Trans fm 3093 Rd ImpFee #4	1,813,267	1,500,000	1,500,000	671,000	-	671,000	(55.27)%
Carry Forward	20,065,000	779,600	8,274,400	700	-	700	(99.91)%
Less 5% Required By Law	-	(7,500)	-	(7,500)	-	(7,500)	0.00%
Total Funding	29,649,484	5,120,300	12,697,900	4,245,700	-	4,245,700	(17.08)%

Infrastructure Sales Tax (1 Penny) Capital (3018)

Fund Type: **Capital Projects**

Description: **This fund accounts for the Local Option Infrastructure Sales Surtax. This surtax was approved by the voters to enhance safety, mobility, and hurricane preparedness in Collier County and its cities. The collection of the one-cent sales surtax started on January 1, 2019 and sunset on December 31st of any year in the event that the total aggregate (includes cities) distributions of the surtax proceeds equal or exceed \$490,000,000 or on December 31, 2025. Prior to the accounting system upgrade in FY 2023, this was Fund number 318.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	6,657,180	-	52,934,500	-	-	-	N/A
Capital Outlay	88,848,284	-	171,677,900	-	-	-	N/A
Trans to 1842 Transp Grant Mtch	-	-	4,000,000	-	-	-	N/A
Trans to 2013 Tax SpOb Rev Note	-	415,100	415,100	377,100	-	377,100	(9.15)%
Reserve for Future Debt Service	-	-	-	3,043,300	-	3,043,300	N/A
Reserve for Capital	-	210,320,600	-	163,374,900	-	163,374,900	(22.32)%
Total Appropriations	95,505,464	210,735,700	229,027,500	166,795,300	-	166,795,300	(20.85)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Local Infrastructure Sales Tax	124,563,003	30,313,400	32,355,500	-	-	-	(100.00)%
Miscellaneous Revenues	45	-	-	-	-	-	N/A
Interest/Misc	7,293,985	600,000	5,650,000	600,000	-	600,000	0.00%
Carry Forward	291,000,600	181,368,000	357,247,300	166,225,300	-	166,225,300	(8.35)%
Less 5% Required By Law	-	(1,545,700)	-	(30,000)	-	(30,000)	(98.06)%
Total Funding	422,857,633	210,735,700	395,252,800	166,795,300	-	166,795,300	(20.85)%

Growth Management Capital (3025)

Fund Type: **Capital Projects**

Description: **Accounts for all capital projects in the self-supporting (building permits) Growth Management Department. This includes building expansions, replacement computerized permitting system, and FEMA Flood Plain Mapping. Prior to the accounting system upgrade in FY 2023, this was Fund number 309.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	89,500	1,143,400	291,000	-	291,000	225.14%
Capital Outlay	-	-	7,733,200	3,078,700	-	3,078,700	N/A
Trans to 1013 Comm Dev	-	-	-	2,242,200	-	2,242,200	N/A
Total Appropriations	-	89,500	8,876,600	5,611,900	-	5,611,900	6,170.28%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	266,655	-	-	-	-	-	N/A
Trans fm 1014 Plan Serv	-	-	-	3,122,600	-	3,122,600	N/A
Carry Forward	11,118,700	89,500	11,365,900	2,489,300	-	2,489,300	2,681.34%
Total Funding	11,385,355	89,500	11,365,900	5,611,900	-	5,611,900	6,170.28%

Museum Capital Fund (3026)

Fund Type: **Capital Projects**

Description: **This fund was created to provide for the monitoring of capital projects associated with the various museum facilities throughout the county. The principal sources of revenue are transfers from the Museum Fund (1107) (funded by Tourist Development (TDC), transfer from the General Fund and donations. Prior to the accounting system upgrade in FY 2023, this was Fund number 314.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	174,153	200,000	739,100	210,000	-	210,000	5.00%
Capital Outlay	12,713	-	426,100	-	-	-	N/A
Trans to 1840 Public Serv GrntM	-	-	100,000	-	-	-	N/A
Reserve for Capital	-	25,200	-	20,000	-	20,000	(20.63)%
Total Appropriations	186,865	225,200	1,265,200	230,000	-	230,000	2.13%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	27,386	4,000	19,500	4,000	-	4,000	0.00%
Trans fm 0001 General Fund	200,000	200,000	200,000	162,700	-	162,700	(18.65)%
Trans fm 1107 Co Museum	110,000	-	-	-	-	-	N/A
Carry Forward	959,500	21,400	1,109,200	63,500	-	63,500	196.73%
Less 5% Required By Law	-	(200)	-	(200)	-	(200)	0.00%
Total Funding	1,296,886	225,200	1,328,700	230,000	-	230,000	2.13%

Emergency Medical Services Impact Fees (3030)

Fund Type: **Capital Projects**

Description: **Collier County's Emergency Medical Services (EMS) Impact Fee was originally adopted in August 1991, to assist the County in providing adequate growth-related EMS facilities and vehicles. Impact fees are assessed and collected on new building construction permits. Prior to the accounting system upgrade in FY 2023, this was Fund number 350.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	28,236	-	115,400	-	-	-	N/A
Capital Outlay	3,261	-	101,900	-	-	-	N/A
Trans to 2022 SpOb Bonds	397,300	383,900	383,900	411,700	-	411,700	7.24%
Adv/Repay to 3001 CoWide Cap	240,700	128,100	128,100	133,900	-	133,900	4.53%
Reserve for Debt Service	-	232,500	-	190,500	-	190,500	(18.06)%
Total Appropriations	669,497	744,500	729,300	736,100	-	736,100	(1.13)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	16,096	7,000	7,900	7,000	-	7,000	0.00%
Impact Fees	486,573	475,000	475,000	475,000	-	475,000	0.00%
Carry Forward	691,400	286,600	524,600	278,200	-	278,200	(2.93)%
Less 5% Required By Law	-	(24,100)	-	(24,100)	-	(24,100)	0.00%
Total Funding	1,194,069	744,500	1,007,500	736,100	-	736,100	(1.13)%

Library System Impact Fee (3031)

Fund Type: **Capital Projects**

Description: **Collier County's Library System Impact Fee was originally adopted in December 1988, to assist the County in providing adequate growth-related library construction. Impact Fees are assessed and collected on residential new building construction permits. Prior to the accounting system upgrade in FY 2023, this was Fund number 355.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	25,314	40,000	123,500	39,400	-	39,400	(1.50)%
Trans to 2022 SpOb Bonds	616,400	616,200	616,200	616,200	-	616,200	0.00%
Adv/Repay to 3001 CoWide Cap	500,000	450,000	450,000	472,500	-	472,500	5.00%
Reserve for Capital	-	48,800	-	-	-	-	(100.00)%
Total Appropriations	1,141,714	1,155,000	1,189,700	1,128,100	-	1,128,100	(2.33)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	21,806	5,800	5,800	5,800	-	5,800	0.00%
Impact Fees	1,057,418	950,000	950,000	950,000	-	950,000	0.00%
Carry Forward	516,400	247,000	454,000	220,100	-	220,100	(10.89)%
Less 5% Required By Law	-	(47,800)	-	(47,800)	-	(47,800)	0.00%
Total Funding	1,595,624	1,155,000	1,409,800	1,128,100	-	1,128,100	(2.33)%

Correctional Facilities Impact Fee (3032)

Fund Type: **Capital Projects**

Description: **Collier County's Correctional Facilities Impact Fee was originally adopted in June 1999. Impact fees are collected on new building construction to pay for growth-related correctional facilities. Prior to the accounting system upgrade in FY 2023, this was Fund number 381.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	39,699	60,000	207,300	60,000	-	60,000	0.00%
Trans to 2022 SpOb Bonds	1,617,100	1,228,500	1,228,500	1,512,900	-	1,512,900	23.15%
Adv/Repay to 3001 CoWide Cap	700,000	400,000	400,000	400,000	-	400,000	0.00%
Reserve for Debt Service	-	1,395,200	-	1,530,800	-	1,530,800	9.72%
Reserve for Capital	-	98,900	-	32,400	-	32,400	(67.24)%
Total Appropriations	2,356,799	3,182,600	1,835,800	3,536,100	-	3,536,100	11.11%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	39,527	10,700	17,500	10,700	-	10,700	0.00%
Impact Fees	1,720,080	1,710,000	1,900,000	1,800,000	-	1,800,000	5.26%
Carry Forward	2,331,400	1,548,000	1,734,300	1,816,000	-	1,816,000	17.31%
Less 5% Required By Law	-	(86,100)	-	(90,600)	-	(90,600)	5.23%
Total Funding	4,091,007	3,182,600	3,651,800	3,536,100	-	3,536,100	11.11%

Law Enforcement Impact Fee (3033)

Fund Type: **Capital Projects**

Description: **The Law Enforcement Impact Fee was originally adopted in June 2005. Impact fees are collected on new building construction in the unincorporated areas of Collier County to pay for growth-related law enforcement facilities and vehicles. Prior to the accounting system upgrade in FY 2023, this was Fund number 385.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	40,599	-	114,100	-	-	-	N/A
Capital Outlay	-	-	200	-	-	-	N/A
Trans to 2022 SpOb Bonds	1,721,400	1,688,600	1,688,600	1,755,900	-	1,755,900	3.99%
Reserve for Debt Service	-	562,900	-	567,300	-	567,300	0.78%
Reserve for Capital	-	2,594,300	-	2,827,200	-	2,827,200	8.98%
Total Appropriations	1,761,999	4,845,800	1,802,900	5,150,400	-	5,150,400	6.29%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	79,087	18,100	10,500	18,000	-	18,000	(0.55)%
Impact Fees	1,921,643	1,900,000	1,900,000	1,900,000	-	1,900,000	0.00%
Carry Forward	2,981,900	3,023,700	3,220,700	3,328,300	-	3,328,300	10.07%
Less 5% Required By Law	-	(96,000)	-	(95,900)	-	(95,900)	(0.10)%
Total Funding	4,982,630	4,845,800	5,131,200	5,150,400	-	5,150,400	6.29%

General Government Building Impact Fee (3034)

Fund Type: **Capital Projects**

Description: **Collier County's General Government Building Impact Fee was originally adopted in March 2004. Impact fees are collected on new building construction to pay for growth-related general government facilities. Prior to the accounting system upgrade in FY 2023, this was Fund number 390.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	44,626	-	80,900	-	-	-	N/A
Trans to 2022 SpOb Bonds	4,799,400	4,631,900	4,631,900	4,978,200	-	4,978,200	7.48%
Reserve for Debt Service	-	2,896,900	-	2,919,700	-	2,919,700	0.79%
Total Appropriations	4,844,026	7,528,800	4,712,800	7,897,900	-	7,897,900	4.90%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	87,084	25,000	35,800	25,000	-	25,000	0.00%
Impact Fees	3,202,378	3,040,000	3,040,000	3,040,000	-	3,040,000	0.00%
Adv/Repay fm 3001 CoWide Cap	757,700	1,383,900	1,383,900	1,700,700	-	1,700,700	22.89%
Carry Forward	4,335,400	3,233,200	3,538,600	3,285,500	-	3,285,500	1.62%
Less 5% Required By Law	-	(153,300)	-	(153,300)	-	(153,300)	0.00%
Total Funding	8,382,562	7,528,800	7,998,300	7,897,900	-	7,897,900	4.90%

Ochopee Fire Control District Impact Fee (3035)

Fund Type: **Capital Projects**

Description: **Ochopee Fire Control District Impact Fee was originally adopted in April 1998. Impact fees are collected on new building construction to pay for growth-related fire facilities and vehicles. Prior to the accounting system upgrade in FY 2023, this was Fund number 372.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	-	43,600	-	-	-	N/A
Reserve for Capital	-	88,800	-	112,500	-	112,500	26.69%
Total Appropriations	-	88,800	43,600	112,500	-	112,500	26.69%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	2,963	300	500	300	-	300	0.00%
Impact Fees	20,827	9,000	9,000	9,000	-	9,000	0.00%
Carry Forward	113,900	80,000	137,800	103,700	-	103,700	29.63%
Less 5% Required By Law	-	(500)	-	(500)	-	(500)	0.00%
Total Funding	137,689	88,800	147,300	112,500	-	112,500	26.69%

Clam Bay Restoration (3040)

Fund Type: **Capital Projects**

Description: **Provides funding via special assessments for restoration of mangroves in the Clam Bay estuary. Prior to the accounting system upgrade in FY 2023, this was Fund number 320.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	128,792	189,100	387,800	189,100	-	189,100	0.00%
Trans to Property Appraiser	409	5,900	5,900	5,900	-	5,900	0.00%
Trans to Tax Collector	4,064	8,700	8,700	8,700	-	8,700	0.00%
Trans to 1007 PelBay Beau MSTBU	34,100	-	-	-	-	-	N/A
Total Appropriations	167,365	203,700	402,400	203,700	-	203,700	0.00%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Special Assessments	195,837	195,300	187,400	190,600	-	190,600	(2.41)%
Interest/Misc	6,787	200	3,300	200	-	200	0.00%
Trans frm Tax Collector	2,067	-	-	-	-	-	N/A
Carry Forward	196,800	18,000	234,200	22,500	-	22,500	25.00%
Less 5% Required By Law	-	(9,800)	-	(9,600)	-	(9,600)	(2.04)%
Total Funding	401,490	203,700	424,900	203,700	-	203,700	0.00%

Pelican Bay Irrigation & Landscape (3041)

Fund Type: **Capital Projects**

Description: **Established for restoration and improvements to Pelican Bay hardscape such as sidewalks, beach renourishment, irrigation, signage and other capital amenity projects. Funding is through assessments to homeowners within Pelican Bay. Prior to the accounting system upgrade in FY 2023, this was Fund number 322.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	1,117,504	650,000	1,962,900	2,139,900	-	2,139,900	229.22%
Capital Outlay	338,656	3,176,300	7,411,900	150,000	-	150,000	(95.28)%
Trans to Property Appraiser	3,065	40,000	40,000	30,000	-	30,000	(25.00)%
Trans to Tax Collector	31,830	50,000	50,000	40,000	-	40,000	(20.00)%
Trans to 2023 Commercial Loan	105,600	175,000	263,800	680,000	-	680,000	288.57%
Total Appropriations	1,596,654	4,091,300	9,728,600	3,039,900	-	3,039,900	(25.70)%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Special Assessments	1,525,977	1,751,100	1,681,100	2,057,000	-	2,057,000	17.47%
Interest/Misc	177,345	21,200	140,100	40,000	-	40,000	88.68%
Trans frm Tax Collector	18,530	-	-	-	-	-	N/A
Trans fm 1008 PelBay Light	397,700	473,400	473,400	524,900	-	524,900	10.88%
Trans fm 1011 Unincorp GenFd	520,000	520,000	520,000	520,000	-	520,000	0.00%
Carry Forward	6,392,600	1,414,300	6,916,900	2,900	-	2,900	(99.79)%
Less 5% Required By Law	-	(88,700)	-	(104,900)	-	(104,900)	18.26%
Total Funding	9,032,152	4,091,300	9,731,500	3,039,900	-	3,039,900	(25.70)%

Pelican Bay Commercial Paper Capital (3042)

Fund Type: **Capital Projects**

Description: **To segregate and accurately account for commercial paper draw proceeds and related interest earnings. On June 8, 2021 Item 11G, the Board approved borrowing up to \$10 million under the Florida Local Government Finance Commission's Pooled Commercial Paper Loan Program for the purpose of constructing various capital improvements within Pelican Bay. Prior to the accounting system upgrade in FY 2023, this was Fund number 323.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Capital Outlay	2,257,266	-	3,000,800	-	-	-	N/A
Total Appropriations	2,257,266	-	3,000,800	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	30,859	-	58,400	-	-	-	N/A
Loan Proceeds	1,495,954	4,004,000	2,988,400	-	-	-	(100.00)%
Carry Forward	684,400	(4,004,000)	(46,000)	-	-	-	(100.00)%
Total Funding	2,211,213	-	3,000,800	-	-	-	0.00%

Stormwater Operations (3043)

Fund Type: **Capital Projects**

Description: **This fund accounted for personnel involved in Stormwater capital projects, including but not limited to, right-of-way, permitting, engineering and project management. In FY18, Stormwater Operations was relocated to the Unincorporated General Fund (1011). In FY19, Stormwater operations were centralized into the Stormwater Fund (1005). The Board desired to fund-up the Stormwater operations to the maximum allowed under Ordinance 2010-137, an amount not to exceed the equivalent of 0.15 mills. Prior to the accounting system upgrade in FY 2023, this was Fund number 324.**

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Carry Forward	500	-	-	-	-	-	N/A
Total Funding	500	-	-	-	-	-	0.00%

Stormwater Capital Projects (3050)

Fund Type: **Capital Projects**

Description: **Accounts for Stormwater capital projects. The principal funding source is the a transfer from the General Fund (0001) and Unincorporated General Fund (1011); the total transfer to fund (3050) and operations fund (1005) is not to exceed the equivalent of 0.15 mills per Resolution 2010-137. Prior to the accounting system upgrade in FY 2023, this was Fund number 325.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	1,501,458	148,500	16,598,200	5,233,800	-	5,233,800	3,424.44%
Capital Outlay	170,618	13,100,000	22,281,800	5,989,400	-	5,989,400	(54.28)%
Trans to 1842 Transp Grant Mtch	-	-	2,809,800	-	-	-	N/A
Total Appropriations	1,672,076	13,248,500	41,689,800	11,223,200	-	11,223,200	(15.29)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	528,431	-	-	-	-	-	N/A
Interest/Misc	678,545	101,600	675,000	675,000	-	675,000	564.37%
Trans fm 0001 General Fund	8,271,500	2,800,000	2,800,000	2,940,000	-	2,940,000	5.00%
Trans fm 1011 Unincorp GenFd	5,387,900	5,700,000	5,700,000	5,985,000	-	5,985,000	5.00%
Carry Forward	20,977,500	4,652,000	34,171,800	1,657,000	-	1,657,000	(64.38)%
Less 5% Required By Law	-	(5,100)	-	(33,800)	-	(33,800)	562.75%
Total Funding	35,843,876	13,248,500	43,346,800	11,223,200	-	11,223,200	(15.29)%

Stormwater CIP Bond (3052)

Fund Type: **Capital Projects**

Description: **To segregate and accurately account for bond proceeds and related interest earnings. In September 2020, the Board of County Commissioners issued Special Obligation Revenue Bonds, Series 2020A, to finance stormwater capital improvements (\$60 million) and aquatic and other park related improvements (\$20 million) and to refinance commercial paper (\$10 million). This fund was created to track the \$60 million related to Stormwater capital improvements. Prior to the accounting system upgrade in FY 2023, this was Fund number 327.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	7,639,401	-	11,261,500	-	-	-	N/A
Capital Outlay	3,410,773	-	22,861,900	-	-	-	N/A
Trans to 1842 Transp Grant Mtch	-	-	8,535,600	-	-	-	N/A
Reserve for Capital	-	20,857,500	-	300	-	300	(100.00)%
Total Appropriations	11,050,173	20,857,500	42,659,000	300	-	300	(100.00)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	1,132,033	500,000	1,200,000	781,000	-	781,000	56.20%
Carry Forward	51,583,800	20,382,500	40,717,400	(741,600)	-	(741,600)	(103.64)%
Less 5% Required By Law	-	(25,000)	-	(39,100)	-	(39,100)	56.40%
Total Funding	52,715,833	20,857,500	41,917,400	300	-	300	(100.00)%

ATV Settlement (3060)

Fund Type: **Capital Projects**

Description: **Accounts for settlement moneys received June 20, 2011. Collier County and the South Florida Water Management District entered into a Settlement Agreement wherein the SFWMD paid Collier County \$3 million to dispose of litigation arising out of a 2003 Agreement between the parties in which the District was to convey 640 acres to Collier County for recreational ATV use. On December 10, 2013, agenda item 11.G., the Board approved segregating the remaining settlement moneys into its own fund (3060) so interest earnings may accumulate and be held for ATV riding purposes. Prior to the accounting system upgrade in FY 2023, this was Fund number 305.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	1,150	13,100	222,200	10,000	-	10,000	(23.66)%
Reserve for Capital	-	3,008,000	-	3,113,900	-	3,113,900	3.52%
Total Appropriations	1,150	3,021,100	222,200	3,123,900	-	3,123,900	3.40%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	76,875	15,000	53,900	15,000	-	15,000	0.00%
Carry Forward	3,202,200	3,006,900	3,278,000	3,109,700	-	3,109,700	3.42%
Less 5% Required By Law	-	(800)	-	(800)	-	(800)	0.00%
Total Funding	3,279,075	3,021,100	3,331,900	3,123,900	-	3,123,900	3.40%

Boater Improvement (3061)

Fund Type: **Capital Projects**

Description: **This fund accounts for fees collected through annual boaters' registrations (Section 328.72(15) and 328.66(1), Florida Statutes). There are two fees imposed; one is a state imposed fee and the other is a county imposed registration fee. Monies are used for maintaining waterways, as well as building and repairing public boat ramps and docks, removing derelict vessels, and maintaining waterway markers. Prior to the accounting system upgrade in FY 2023, this was Fund number 303.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	229,372	57,400	448,000	90,800	-	90,800	58.19%
Capital Outlay	1,002,792	-	893,800	-	-	-	N/A
Trans to Tax Collector	13,509	15,000	15,000	19,000	-	19,000	26.67%
Reserve for Boater Improve Capital	-	100,000	-	835,000	-	835,000	735.00%
Total Appropriations	1,245,674	172,400	1,356,800	944,800	-	944,800	448.03%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Licenses & Permits	624,426	590,000	690,000	680,000	-	680,000	15.25%
Miscellaneous Revenues	60	-	-	-	-	-	N/A
Interest/Misc	26,039	10,000	16,700	10,000	-	10,000	0.00%
Carry Forward	1,534,200	(397,600)	939,400	289,300	-	289,300	(172.76)%
Less 5% Required By Law	-	(30,000)	-	(34,500)	-	(34,500)	15.00%
Total Funding	2,184,726	172,400	1,646,100	944,800	-	944,800	448.03%

Parks Ad Valorem Capital Projects (3062)

Fund Type: **Capital Projects**

Description: **Accounts for non-growth capital projects managed by the Parks & Recreation Division. The principal funding sources are operating transfers from the General Fund (0001) and Unincorporated General Fund (1011). Prior to the accounting system upgrade in FY 2023, this was Fund number 306.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	2,383,075	6,331,400	13,195,600	4,670,000	-	4,670,000	(26.24)%
Capital Outlay	1,406,156	718,400	6,220,600	1,675,000	-	1,675,000	133.16%
Trans to 1840 Public Serv GrntM	-	-	156,400	-	-	-	N/A
Reserve for Capital	-	144,300	-	1,285,700	-	1,285,700	790.99%
Total Appropriations	3,789,231	7,194,100	19,572,600	7,630,700	-	7,630,700	6.07%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	82,719	-	-	-	-	-	N/A
Interest/Misc	303,201	50,000	234,000	50,000	-	50,000	0.00%
Trans fm 0001 General Fund	3,177,500	3,000,000	3,000,000	3,150,000	-	3,150,000	5.00%
Trans fm 1011 Unincorp GenFd	2,800,000	3,900,000	3,900,000	4,095,000	-	4,095,000	5.00%
Carry Forward	10,333,300	246,600	12,776,800	338,200	-	338,200	37.15%
Less 5% Required By Law	-	(2,500)	-	(2,500)	-	(2,500)	0.00%
Total Funding	16,696,720	7,194,100	19,910,800	7,630,700	-	7,630,700	6.07%

Park CIP Bond (3063)

Fund Type: **Capital Projects**

Description: **To segregate and accurately account for bond proceeds and related interest earnings. In September 2020, the Board of County Commissioners issued Special Obligation Revenue Bonds, Series 2020A, to finance stormwater capital improvements (\$60 million) and aquatic and other park related improvements (\$20 million) and to refinance commercial paper (\$10 million). This fund was created to track the \$20 million related to Parks capital improvements. Prior to the accounting system upgrade in FY 2023, this was Fund number 308.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	1,183,123	-	552,100	-	-	-	N/A
Capital Outlay	773,583	-	3,346,300	-	-	-	N/A
Reserve for Capital	-	8,195,500	-	8,593,100	-	8,593,100	4.85%
Total Appropriations	1,956,707	8,195,500	3,898,400	8,593,100	-	8,593,100	4.85%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	318,005	119,000	198,700	119,000	-	119,000	0.00%
Carry Forward	13,818,500	8,082,500	12,179,800	8,480,100	-	8,480,100	4.92%
Less 5% Required By Law	-	(6,000)	-	(6,000)	-	(6,000)	0.00%
Total Funding	14,136,505	8,195,500	12,378,500	8,593,100	-	8,593,100	4.85%

Regional Park Impact Fee - Incorporated Areas (3070)

Fund Type: **Capital Projects**

Description: **Collier County's Regional Park Impact Fee was originally adopted in December 1988, to assist the County to pay for growth-related regional parks land and facilities. Impact fees are assessed and collected on residential new building construction permits. Today, this fund only holds the cities impact fee deposits. The unincorporated area's regional impact fees are deposited into fund 346. Prior to the accounting system upgrade in FY 2023, this was Fund number 345.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	273	-	101,200	-	-	-	N/A
Capital Outlay	117,185	-	84,000	-	-	-	N/A
Trans to 2022 SpOb Bonds	300,000	300,000	300,000	300,000	-	300,000	0.00%
Reserve for Capital	-	1,314,400	-	1,296,500	-	1,296,500	(1.36)%
Total Appropriations	417,458	1,614,400	485,200	1,596,500	-	1,596,500	(1.11)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	34,895	11,500	24,000	11,500	-	11,500	0.00%
Impact Fees	312,717	300,000	260,000	260,000	-	260,000	(13.33)%
Carry Forward	1,609,600	1,318,500	1,539,800	1,338,600	-	1,338,600	1.52%
Less 5% Required By Law	-	(15,600)	-	(13,600)	-	(13,600)	(12.82)%
Total Funding	1,957,211	1,614,400	1,823,800	1,596,500	-	1,596,500	(1.11)%

Community & Regional Parks Impact Fee - Unincorporated Area (3071)

Fund Type: **Capital Projects**

Description: **"Collier County's ""Community Park Impact Fee"" and ""Regional Parks Impact Fee"" Ordinances were repealed and replaced with the ""Community & Regional Parks Impact Fee - Unincorporated Area"" in May 1999, to continue to assist the County to pay for growth-related parks facilities. Impact fees are assessed and collected on residential new building construction permits. Prior to the accounting system upgrade in FY 2023, this was Fund number 346."**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	726,983	1,400	1,055,400	-	-	-	(100.00)%
Capital Outlay	150,074	8,867,400	56,509,500	9,070,700	-	9,070,700	2.29%
Trans to 2013 Tax SpOb Rev Note	2,918,900	1,989,900	1,989,900	1,938,000	-	1,938,000	(2.61)%
Trans to 2022 SpOb Bonds	2,585,500	2,344,100	2,344,100	2,617,600	-	2,617,600	11.67%
Reserve for Debt Service	-	4,626,900	-	2,692,800	-	2,692,800	(41.80)%
Total Appropriations	6,381,457	17,829,700	61,898,900	16,319,100	-	16,319,100	(8.47)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	2,748	-	-	-	-	-	N/A
Interest/Misc	1,212,765	200,000	200,000	200,000	-	200,000	0.00%
Impact Fees	11,332,219	10,500,000	10,500,000	10,500,000	-	10,500,000	0.00%
Trans fm 0001 General Fund	-	1,139,100	1,139,100	-	-	-	(100.00)%
Carry Forward	50,047,500	6,525,600	56,213,900	6,154,100	-	6,154,100	(5.69)%
Less 5% Required By Law	-	(535,000)	-	(535,000)	-	(535,000)	0.00%
Total Funding	62,595,232	17,829,700	68,053,000	16,319,100	-	16,319,100	(8.47)%

Road Assessments - Receivable (3080)

Fund Type: **Capital Projects**

Description: **This fund was established for the purpose of financing projects to be accomplished by the assessment method. Projects accomplished by this method have been funded through loans with payback from assessments. The residual funding remaining serves as a revolving loan pool to fund small-scale assessment projects. Prior to the accounting system upgrade in FY 2023, this was Fund number 341.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	37,400	65,300	17,200	-	17,200	(54.01)%
Trans to Property Appraiser	129	300	300	300	-	300	0.00%
Trans to Tax Collector	485	800	800	600	-	600	(25.00)%
Reserve for Capital	-	404,800	-	434,100	-	434,100	7.24%
Total Appropriations	613	443,300	66,400	452,200	-	452,200	2.01%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	16,111	17,100	17,400	18,100	-	18,100	5.85%
Delinquent Ad Valorem Taxes	41	-	-	-	-	-	N/A
Interest/Misc	10,715	4,500	10,600	10,600	-	10,600	135.56%
Trans frm Property Appraiser	16	-	-	-	-	-	N/A
Trans frm Tax Collector	285	-	-	-	-	-	N/A
Adv/Repay fm 1637 42nd Ave SE	1,300	1,800	1,800	1,800	-	1,800	0.00%
Carry Forward	430,500	421,000	459,700	423,100	-	423,100	0.50%
Less 5% Required By Law	-	(1,100)	-	(1,400)	-	(1,400)	27.27%
Total Funding	458,968	443,300	489,500	452,200	-	452,200	2.01%

Growth Management Transportation Capital (3081)

Fund Type: **Capital Projects**

Description: **This fund accounts for the operation and maintenance of improvements to the roads as well as ancillary facilities such as sidewalks, bikepaths, streetlights, landscaping and other facilities incidental to the proper movement of traffic along roads and streets and transportation related grant matches. The principal funding source is a subsidy from the General Fund (0001) and the Unincorporated General Fund (1011). Prior to the accounting system upgrade in FY 2023, this was Fund number 310.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	4,093,283	24,759,500	25,903,300	20,899,300	-	20,899,300	(15.59)%
Capital Outlay	233,642	14,524,100	37,247,500	4,501,200	-	4,501,200	(69.01)%
Trans to 1842 Transp Grant Mtch	2,575,730	-	221,100	-	-	-	N/A
Total Appropriations	6,902,654	39,283,600	63,371,900	25,400,500	-	25,400,500	(35.34)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	3,500	-	13,000	-	-	-	N/A
Miscellaneous Revenues	907,141	100,000	386,700	-	-	-	(100.00)%
Interest/Misc	882,551	300,000	900,000	900,000	-	900,000	200.00%
Indirect Service Charge	73	-	-	-	-	-	N/A
Reimb From Other Depts	91,221	93,400	-	-	-	-	(100.00)%
Trans fm 0001 General Fund	10,625,900	9,200,000	9,200,000	9,660,000	-	9,660,000	5.00%
Trans fm 1011 Unincorp GenFd	3,800,000	13,600,000	13,600,000	14,280,000	-	14,280,000	5.00%
Trans fm 1012 Landscape Proj	-	5,139,600	-	-	-	-	(100.00)%
Carry Forward	31,038,200	10,870,600	39,877,700	605,500	-	605,500	(94.43)%
Less 5% Required By Law	-	(20,000)	-	(45,000)	-	(45,000)	125.00%
Total Funding	47,348,585	39,283,600	63,977,400	25,400,500	-	25,400,500	(35.34)%

Road Gas Tax - Road Construction (3083)

Fund Type: **Capital Projects**

Description: **This fund accounts for various Gas Tax funds utilized in the road capital construction and maintenance program. The principal revenue source is gas tax revenue from the Local Option 5 and 6 cent Gas Tax, Ninth Cent Gas Tax and the Constitutional Gas Tax. The County Seventh Cent Gas Tax is deposited directly into the Gas Tax Debt Service Fund (2005). Prior to the accounting system upgrade in FY 2023, this was Fund number 313.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	5,387,368	1,100,000	12,455,500	7,959,800	-	7,959,800	623.62%
Capital Outlay	3,262,486	9,610,000	17,910,100	9,951,100	-	9,951,100	3.55%
Trans to 1842 Transp Grant Mtch	703,612	-	1,100,000	-	-	-	N/A
Trans to 2005 Gas Tx Rev Bond	11,300,000	11,300,000	11,300,000	11,316,700	-	11,316,700	0.15%
Trans to 2023 Commercial Loan	-	478,500	-	478,500	-	478,500	0.00%
Reserve for Capital	-	-	-	478,500	-	478,500	N/A
Total Appropriations	20,653,466	22,488,500	42,765,600	30,184,600	-	30,184,600	34.22%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Local Gas Taxes	18,152,466	16,291,800	18,120,000	18,120,000	-	18,120,000	11.22%
Gas Taxes	4,985,600	4,211,300	4,880,000	4,880,000	-	4,880,000	15.88%
Charges For Services	39,808	-	-	-	-	-	N/A
Miscellaneous Revenues	143,267	-	35,000	-	-	-	N/A
Interest/Misc	549,403	200,000	549,400	549,400	-	549,400	174.70%
Carry Forward	24,149,700	2,820,600	26,993,900	7,812,700	-	7,812,700	176.99%
Less 5% Required By Law	-	(1,035,200)	-	(1,177,500)	-	(1,177,500)	13.75%
Total Funding	48,020,244	22,488,500	50,578,300	30,184,600	-	30,184,600	34.22%

Transportation Debt Capital (3084)

Fund Type: **Capital Projects**

Description: **To segregate and accurately account for commercial paper draw proceeds and related interest earnings. On July 12, 2022, Item 11G, the Board approved borrowing up to \$30 million under the Florida Local Government Finance Commission's Pooled Commercial Paper Loan Program for the purpose of constructing the Vanderbilt Beach Road Extension. Prior to the accounting system upgrade in FY 2023, this was Fund number 330.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Capital Outlay	-	-	27,195,900	-	-	-	N/A
Total Appropriations	-	-	27,195,900	-	-	-	0.00%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Loan Proceeds	-	-	27,195,900	-	-	-	N/A
Total Funding	-	-	27,195,900	-	-	-	0.00%

Road Impact Fee - District 1, North Naples (3090)

Fund Type: **Capital Projects**

Description: **Collier County's Transportation Impact Fee was originally adopted in January 1985, to assist the County in providing adequate transportation facilities for expected growth. Impact fees are collected on new building construction by districts and are segregated into individual funds. Impact fees are expended on projects in the impact fee district or within an adjoining district in which they were collected. Prior to the accounting system upgrade in FY 2023, this was Fund number 331.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	1,218,452	2,245,000	5,899,900	50,000	-	50,000	(97.77)%
Capital Outlay	7,391,504	5,159,300	16,586,100	5,061,000	-	5,061,000	(1.91)%
Trans to 1842 Transp Grant Mtch	-	-	155,000	-	-	-	N/A
Total Appropriations	8,609,956	7,404,300	22,641,000	5,111,000	-	5,111,000	(30.97)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	500,681	175,000	380,000	380,000	-	380,000	117.14%
Impact Fees	4,180,395	5,784,000	5,783,900	5,000,000	-	5,000,000	(13.55)%
Carry Forward	20,389,900	1,743,300	16,477,100	-	-	-	(100.00)%
Less 5% Required By Law	-	(298,000)	-	(269,000)	-	(269,000)	(9.73)%
Total Funding	25,070,976	7,404,300	22,641,000	5,111,000	-	5,111,000	(30.97)%

Road Impact Fee - District 2, East Naples & Golden Gate City (3091)

Fund Type: **Capital Projects**

Description: **Collier County's Transportation Impact Fee was originally adopted in January 1985, to assist the County in providing adequate transportation facilities for expected growth. Impact fees are collected on new building construction by districts and are segregated into individual funds. Impact fees are expended on projects in the impact fee district or within an adjoining district in which they were collected. Prior to the accounting system upgrade in FY 2023, this was Fund number 333.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	63,288	-	1,193,900	1,350,000	-	1,350,000	N/A
Capital Outlay	2,528,449	7,550,200	26,157,400	3,726,100	-	3,726,100	(50.65)%
Trans to 1842 Transp Grant Mtch	-	-	990,300	-	-	-	N/A
Reserve for Contingencies	-	100	-	-	-	-	(100.00)%
Total Appropriations	2,591,736	7,550,300	28,341,600	5,076,100	-	5,076,100	(32.77)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	572,872	200,000	537,000	537,000	-	537,000	168.50%
Impact Fees	3,346,055	4,000,000	4,500,000	4,000,000	-	4,000,000	0.00%
Carry Forward	22,743,300	3,560,300	24,070,600	766,000	-	766,000	(78.48)%
Less 5% Required By Law	-	(210,000)	-	(226,900)	-	(226,900)	8.05%
Total Funding	26,662,227	7,550,300	29,107,600	5,076,100	-	5,076,100	(32.77)%

Road Impact Fee - District 3, City of Naples (3092)

Fund Type: **Capital Projects**

Description: **Collier County's Transportation Impact Fee was originally adopted in January 1985, to assist the County in providing adequate transportation facilities for expected growth. Impact fees are collected on new building construction by districts and are segregated into individual funds. Impact fees are expended on projects in the impact fee district or within an adjoining district in which they were collected. Prior to the accounting system upgrade in FY 2023, this was Fund number 334.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	1,216	-	325,200	-	-	-	N/A
Capital Outlay	102,585	964,700	1,968,900	657,800	-	657,800	(31.81)%
Reserve for Capital	-	231,200	-	5,000	-	5,000	(97.84)%
Total Appropriations	103,801	1,195,900	2,294,100	662,800	-	662,800	(44.58)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	54,555	9,000	45,000	54,500	-	54,500	505.56%
Impact Fees	366,501	-	100,000	100,000	-	100,000	N/A
Carry Forward	2,347,900	1,187,400	2,665,100	516,000	-	516,000	(56.54)%
Less 5% Required By Law	-	(500)	-	(7,700)	-	(7,700)	1,440.00%
Total Funding	2,768,956	1,195,900	2,810,100	662,800	-	662,800	(44.58)%

Road Impact Fee - District 4, South County & Marco Island (3093)

Fund Type: **Capital Projects**

Description: **Collier County's Transportation Impact Fee was originally adopted in January 1985, to assist the County in providing adequate transportation facilities for expected growth. Impact fees are collected on new building construction by districts and are segregated into individual funds. Impact fees are expended on projects in the impact fee district or within an adjoining district in which they were collected. Prior to the accounting system upgrade in FY 2023, this was Fund number 336.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	233,879	3,783,000	4,426,600	45,000	-	45,000	(98.81)%
Capital Outlay	285,700	14,348,100	18,742,400	3,794,700	-	3,794,700	(73.55)%
Trans to 1842 Transp Grant Mtch	-	-	4,214,400	-	-	-	N/A
Trans to 3007 Sports Complex	1,813,267	1,500,000	1,500,000	671,000	-	671,000	(55.27)%
Total Appropriations	2,332,846	19,631,100	28,883,400	4,510,700	-	4,510,700	(77.02)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	551,702	177,500	551,700	551,700	-	551,700	210.82%
Impact Fees	5,910,609	5,200,000	3,500,000	3,500,000	-	3,500,000	(32.69)%
Carry Forward	21,363,800	14,522,500	25,493,300	661,600	-	661,600	(95.44)%
Less 5% Required By Law	-	(268,900)	-	(202,600)	-	(202,600)	(24.66)%
Total Funding	27,826,111	19,631,100	29,545,000	4,510,700	-	4,510,700	(77.02)%

Road Impact Fee - District 6, Golden Gate Estates (3094)

Fund Type: **Capital Projects**

Description: **Collier County's Transportation Impact Fee was originally adopted in January 1985, to assist the County in providing adequate transportation facilities for expected growth. Impact fees are collected on new building construction by districts and are segregated into individual funds. Impact fees are expended on projects in the impact fee district or within an adjoining district in which they were collected. Prior to the accounting system upgrade in FY 2023, this was Fund number 338.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	71,197	44,500	9,430,300	50,000	-	50,000	12.36%
Capital Outlay	3,175,273	23,080,300	40,804,500	10,459,800	-	10,459,800	(54.68)%
Total Appropriations	3,246,470	23,124,800	50,234,800	10,509,800	-	10,509,800	(54.55)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	949,505	300,000	949,500	949,500	-	949,500	216.50%
Impact Fees	9,163,734	7,500,000	8,500,000	8,000,000	-	8,000,000	6.67%
Carry Forward	35,926,300	15,714,800	42,793,100	2,007,800	-	2,007,800	(87.22)%
Less 5% Required By Law	-	(390,000)	-	(447,500)	-	(447,500)	14.74%
Total Funding	46,039,540	23,124,800	52,242,600	10,509,800	-	10,509,800	(54.55)%

Road Impact Fee - District 5, Immokalee Area (3095)

Fund Type: **Capital Projects**

Description: **Collier County's Transportation Impact Fee was originally adopted in January 1985, to assist the County in providing adequate transportation facilities for expected growth. Impact fees are collected on new building construction by districts and are segregated into individual funds. Impact fees are expended on projects in the impact fee district or within an adjoining district in which they were collected. Prior to the accounting system upgrade in FY 2023, this was Fund number 339.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	15,047	-	1,013,500	50,000	-	50,000	N/A
Capital Outlay	283,366	5,000,000	17,362,700	8,354,300	-	8,354,300	67.09%
Trans to 1842 Transp Grant Mtch	-	-	2,500,000	-	-	-	N/A
Reserve for Capital	-	3,567,900	-	285,000	-	285,000	(92.01)%
Total Appropriations	298,413	8,567,900	20,876,200	8,689,300	-	8,689,300	1.42%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	424,463	132,000	424,000	424,000	-	424,000	221.21%
Impact Fees	4,232,129	2,500,000	4,485,000	4,227,000	-	4,227,000	69.08%
Carry Forward	15,879,900	6,067,500	20,238,100	4,270,900	-	4,270,900	(29.61)%
Less 5% Required By Law	-	(131,600)	-	(232,600)	-	(232,600)	76.75%
Total Funding	20,536,492	8,567,900	25,147,100	8,689,300	-	8,689,300	1.42%

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 Tentative	FY 2025 Change
Personal Services	45,894,667	52,685,700	50,267,600	54,336,400	-	54,336,400	3.13%
Operating Expense	57,822,414	86,089,800	85,475,100	91,484,000	-	91,484,000	6.27%
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 Tentative	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 Tentative	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 Tentative	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 Tentative	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 Tentative	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 Tentative	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 Tentative	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 Tentative	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 Tentative	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 Tentative	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 Tentative	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 Tentative	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 Tentative	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 Tentative	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 Tentative	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 Tentative	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 Tentative	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 Tentative	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 Tentative	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 Tentative	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 Tentative	FY 2025 Change
Special Assessments	55,545	-	-	-	-	-	N/A
Interest/Misc	1,399	-	-	-	-	-	N/A
Trans fm 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 Tentative	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 Tentative	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 Tentative	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 Tentative	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%

Collier Area Transit -CAT Enhancements (4030)

Fund Type: **Enterprise**

Description: **Collier Area Transit accounts for operations of the transit system providing fixed route public transportation service in Collier County. Prior to the accounting system upgrade in FY 2023, this was Fund number 426.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	467,085	501,100	501,000	520,700	-	520,700	3.91%
Operating Expense	2,327,532	4,186,500	3,162,700	3,595,400	-	3,595,400	(14.12)%
Capital Outlay	45,790	-	250,000	-	-	-	N/A
Trans to 4032 Transit CAT GrntM	1,562,961	-	1,605,600	-	-	-	N/A
Trans to 4035 Transp Disadv GrntM	-	-	64,100	-	-	-	N/A
Reserve for Contingencies	-	172,500	-	-	-	-	(100.00)%
Total Appropriations	4,403,368	4,860,100	5,583,400	4,116,100	-	4,116,100	(15.31)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	840,903	961,000	961,000	961,000	-	961,000	0.00%
Miscellaneous Revenues	16,920	45,000	45,000	45,000	-	45,000	0.00%
Interest/Misc	43,120	-	-	-	-	-	N/A
Trans fm 0001 General Fund	3,080,900	2,862,300	2,862,300	2,761,600	-	2,761,600	(3.52)%
Carry Forward	2,549,600	1,042,100	2,113,900	398,800	-	398,800	(61.73)%
Less 5% Required By Law	-	(50,300)	-	(50,300)	-	(50,300)	0.00%
Total Funding	6,531,443	4,860,100	5,982,200	4,116,100	-	4,116,100	(15.31)%

Collier Area Transit - CAT Grant (4031)

Fund Type: **Enterprise**

Description: **To account for federal and state grants for the Collier Area Transit system providing fixed route public transportation service in Collier County. Prior to the accounting system upgrade in FY 2023, this was Fund number 424.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	-	-	132,700	-	-	-	N/A
Operating Expense	4,936,710	-	8,935,200	-	-	-	N/A
Capital Outlay	3,393,929	-	24,071,500	-	-	-	N/A
Total Appropriations	8,330,639	-	33,139,400	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	9,598,723	-	33,011,700	-	-	-	N/A
Miscellaneous Revenues	-	-	127,700	-	-	-	N/A
Total Funding	9,598,723	-	33,139,400	-	-	-	0.00%

Collier Area Transit - CAT Grant Match (4032)

Fund Type: **Enterprise**

Description: **Collier Area Transit Grant Match accounts for required matching funds from state and federal sources of the fixed route transit system. Prior to the accounting system upgrade in FY 2023, this was Fund number 425.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	-	-	132,700	-	-	-	N/A
Operating Expense	1,927,496	-	2,414,800	-	-	-	N/A
Capital Outlay	-	-	35,700	-	-	-	N/A
Reserve for Future Grant Match	-	654,700	-	623,200	-	623,200	(4.81)%
Total Appropriations	1,927,496	654,700	2,583,200	623,200	-	623,200	(4.81)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	-	-	23,700	-	-	-	N/A
Trans fm 0001 General Fund	364,535	654,700	953,900	623,200	-	623,200	(4.81)%
Trans fm 4030 CATT Transit Enh	1,562,961	-	1,605,600	-	-	-	N/A
Total Funding	1,927,496	654,700	2,583,200	623,200	-	623,200	(4.81)%

Transportation Disadvantaged (4033)

Fund Type: **Enterprise**

Description: **Accounts for operations of the transit system providing service to the elderly, handicapped, and economically disadvantaged in Collier County. Prior to the accounting system upgrade in FY 2023, this was Fund number 427.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	92,802	107,200	107,200	111,400	-	111,400	3.92%
Operating Expense	3,444,536	4,149,700	4,558,700	2,775,100	-	2,775,100	(33.13)%
Trans to 4035 Transp Disadv GrntM	885	-	-	-	-	-	N/A
Reserve for Contingencies	-	219,900	-	-	-	-	(100.00)%
Total Appropriations	3,538,223	4,476,800	4,665,900	2,886,500	-	2,886,500	(35.52)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	206,763	254,000	254,000	254,000	-	254,000	0.00%
Miscellaneous Revenues	13,396	40,000	40,000	40,000	-	40,000	0.00%
Interest/Misc	64,690	-	-	-	-	-	N/A
Trans fm 0001 General Fund	2,127,700	2,282,700	2,282,700	2,380,400	-	2,380,400	4.28%
Carry Forward	3,441,700	1,914,800	2,316,000	226,800	-	226,800	(88.16)%
Less 5% Required By Law	-	(14,700)	-	(14,700)	-	(14,700)	0.00%
Total Funding	5,854,249	4,476,800	4,892,700	2,886,500	-	2,886,500	(35.52)%

Transportation Disadvantaged Grant (4034)

Fund Type: **Enterprise**

Description: **Accounts for federal and state grants for the Transportation Disadvantage transit system providing service to the elderly, handicapped, and economically disadvantaged in Collier County. Prior to the accounting system upgrade in FY 2023, this was Fund number 428.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	779,678	-	682,200	-	-	-	N/A
Total Appropriations	779,678	-	682,200	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	768,742	-	682,200	-	-	-	N/A
Total Funding	768,742	-	682,200	-	-	-	0.00%

Transportation Disadvantaged Grant Match (4035)

Fund Type: **Enterprise**

Description: **Transit Disadvantaged Grant Match accounts for required matching funds from state and federal sources of the paratransit system. Prior to the accounting system upgrade in FY 2023, this was Fund number 429.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	86,630	-	158,500	-	-	-	N/A
Capital Outlay	-	-	64,100	-	-	-	N/A
Reserve for Future Grant Match	-	82,700	-	580,200	-	580,200	601.57%
Total Appropriations	86,630	82,700	222,600	580,200	-	580,200	601.57%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Trans fm 0001 General Fund	85,745	82,700	158,500	580,200	-	580,200	601.57%
Trans fm 4030 CATT Transit Enh	-	-	64,100	-	-	-	N/A
Trans fm 4033 Transp Disadv	885	-	-	-	-	-	N/A
Total Funding	86,630	82,700	222,600	580,200	-	580,200	601.57%

Emergency Medical Services (4050)

Fund Type: **Enterprise**

Description: **Accounts for the provision of around the clock advanced life support paramedic service in Collier County. Principal revenue sources include General Fund subsidy and ambulance fees. Prior to the accounting system upgrade in FY 2023, this was Fund number 490.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	30,228,444	36,500,900	34,057,500	39,061,500	947,900	40,009,400	9.61%
Operating Expense	8,753,855	11,133,500	10,912,300	11,631,700	-	11,631,700	4.47%
Capital Outlay	-	30,300	34,100	18,000	-	18,000	(40.59)%
Trans to 4051 EMS MP	500,000	-	-	-	-	-	N/A
Trans to 4054 EMS Grant Match	50,345	55,000	81,200	195,000	-	195,000	254.55%
Trans to 4055 EMS Capital Fund	-	500,000	2,000,000	1,200,000	-	1,200,000	140.00%
Reserve for Contingencies	-	1,165,000	-	1,817,600	-	1,817,600	56.02%
Reserve for Capital	-	4,530,900	-	7,768,400	-	7,768,400	71.45%
Reserve for Cash Flow	-	870,500	-	1,040,000	-	1,040,000	19.47%
Reserve for Attrition	-	(499,400)	-	(606,600)	-	(606,600)	21.47%
Total Appropriations	39,532,643	54,286,700	47,085,100	62,125,600	947,900	63,073,500	16.19%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	1,252,925	-	-	-	-	-	N/A
FEMA - Fed Emerg Mgt Agency	11,689	-	-	-	-	-	N/A
Ambulance Fees	25,856,363	12,700,000	12,700,000	13,000,000	-	13,000,000	2.36%
Miscellaneous Revenues	64,067	-	-	-	-	-	N/A
Interest/Misc	468,995	262,100	630,000	270,000	-	270,000	3.01%
Reimb From Other Depts	3,603,874	-	-	-	-	-	N/A
Trans fm 0001 General Fund	25,429,400	29,392,300	29,392,300	30,421,000	-	30,421,000	3.50%
Carry Forward	13,862,600	12,580,500	24,408,800	19,098,100	947,900	20,046,000	59.34%
Less 5% Required By Law	-	(648,200)	-	(663,500)	-	(663,500)	2.36%
Total Funding	70,549,913	54,286,700	67,131,100	62,125,600	947,900	63,073,500	16.19%

Emergency Medical Services Motor Pool & Other Capital Fund (4051)

Fund Type: **Enterprise**

Description: **This fund was originally created to monitor grants received by EMS and special projects funded by the General Fund (0001). Starting in FY16, this fund will transition into providing cost-effective life cycle replacement of EMS Motor Pool vehicles and ambulances through a centralized capital recovery system. Prior to the accounting system upgrade in FY 2023, this was Fund number 491.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Capital Outlay	1,379,806	1,557,600	5,039,000	1,977,800	-	1,977,800	26.98%
Trans to 4055 EMS Capital Fund	-	1,627,200	1,627,200	-	-	-	(100.00)%
Trans to 5023 Motor Pool	7,700	8,300	8,300	8,800	-	8,800	6.02%
Reserve for Motor Pool Cap	-	3,234,600	-	2,298,200	-	2,298,200	(28.95)%
Total Appropriations	1,387,506	6,427,700	6,674,500	4,284,800	-	4,284,800	(33.34)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	15,021	-	-	-	-	-	N/A
Interest/Misc	208,869	8,100	112,100	8,100	-	8,100	0.00%
Reimb From Other Depts	-	342,000	-	-	-	-	(100.00)%
Motor Pool Cap Recovery Billing	1,555,900	1,617,300	1,617,300	1,149,100	-	1,149,100	(28.95)%
Trans fm 4050 EMS	500,000	-	-	-	-	-	N/A
Carry Forward	7,178,900	4,460,700	8,073,100	3,128,000	-	3,128,000	(29.88)%
Less 5% Required By Law	-	(400)	-	(400)	-	(400)	0.00%
Total Funding	9,458,691	6,427,700	9,802,500	4,284,800	-	4,284,800	(33.34)%

EMS Grant (4053)

Fund Type: **Enterprise**

Description: **This fund was created to monitor grants received by Emergency Medical Services. Prior to the accounting system upgrade in FY 2023, this was Fund number 493.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	239	-	292,900	-	-	-	N/A
Capital Outlay	-	-	2,700,000	-	-	-	N/A
Total Appropriations	239	-	2,992,900	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	72,756	-	281,600	-	-	-	N/A
Interest/Misc	6,717	-	11,300	-	-	-	N/A
Reimb From Other Depts	-	-	2,700,000	-	-	-	N/A
Total Funding	79,473	-	2,992,900	-	-	-	0.00%

EMS Grant Match (4054)

Fund Type: **Enterprise**

Description: **To account for the County matching contributions to Emergency Medical Service grants. Prior to the accounting system upgrade in FY 2023, this was Fund number 494.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	503,452	484,700	765,100	624,700	-	624,700	28.88%
Total Appropriations	503,452	484,700	765,100	624,700	-	624,700	28.88%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	471,989	429,700	683,900	429,700	-	429,700	0.00%
Trans fm 4050 EMS	50,345	55,000	81,200	195,000	-	195,000	254.55%
Total Funding	522,335	484,700	765,100	624,700	-	624,700	28.88%

EMS Capital Fund (4055)

Fund Type: **Enterprise**

Description: **Accounts for non-growth capital projects managed by the Emergency Medical Services Division. The principal funding sources are operating transfers from the Emergency Medical Services Fund (4050). Prior to the accounting system upgrade in FY 2023, this was Fund number 455.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	152,000	1,652,000	-	-	-	(100.00)%
Capital Outlay	-	8,000	8,000	1,185,300	-	1,185,300	14,716.25
Reserve for Capital	-	1,986,200	-	2,000,000	-	2,000,000	0.69%
Total Appropriations	-	2,146,200	1,660,000	3,185,300	-	3,185,300	48.42%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	-	10,000	8,600	10,000	-	10,000	0.00%
Reimb From Other Depts	-	10,000	-	-	-	-	(100.00)%
Trans fm 4050 EMS	-	500,000	2,000,000	1,200,000	-	1,200,000	140.00%
Trans fm 4051 EMS MP	-	1,627,200	1,627,200	-	-	-	(100.00)%
Carry Forward	-	-	-	1,975,800	-	1,975,800	N/A
Less 5% Required By Law	-	(1,000)	-	(500)	-	(500)	(50.00)%
Total Funding	-	2,146,200	3,635,800	3,185,300	-	3,185,300	48.42%

Solid Waste Disposal (4070)

Fund Type: **Enterprise**

Description: **Provides for the collection and disposal of the entire waste stream generated in Collier County. Landfill operations have been privatized through a contractual agreement with Waste Management, Inc. The principal revenue source is tipping fees. Prior to the accounting system upgrade in FY 2023, this was Fund number 470.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	3,629,052	4,036,900	3,752,100	4,961,500	-	4,961,500	22.90%
Operating Expense	17,674,707	24,098,900	23,148,000	24,417,000	-	24,417,000	1.32%
Indirect Cost Reimburs	441,600	485,900	485,900	493,400	-	493,400	1.54%
Payment In Lieu of Taxes	489,000	485,300	485,300	543,900	-	543,900	12.08%
Capital Outlay	47,936	49,000	67,000	119,000	-	119,000	142.86%
Trans to 0001 General Fund	2,500	-	-	-	-	-	N/A
Trans to 4008 W/S Ops	1,551,600	-	-	-	-	-	N/A
Trans to 4071 Landfill Closure	1,000,000	1,500,000	1,500,000	5,500,000	-	5,500,000	266.67%
Trans to 4074 SWaste Cap	7,179,200	4,000,000	4,000,000	7,300,000	-	7,300,000	82.50%
Trans to 5006 Info Tech Cap	197,000	249,400	249,400	269,000	-	269,000	7.86%
Reserve for Contingencies	-	2,915,600	-	2,154,900	-	2,154,900	(26.09)%
Reserve for Capital	-	220,300	-	-	-	-	(100.00)%
Reserve for Cash Flow	-	4,610,000	-	4,834,000	-	4,834,000	4.86%
Reserve for Attrition	-	(68,300)	-	(83,600)	-	(83,600)	22.40%
Total Appropriations	32,212,595	42,583,000	33,687,700	50,509,100	-	50,509,100	18.61%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	134,132	94,100	94,100	94,100	-	94,100	0.00%
Charges For Services	19,523,952	20,152,200	20,055,400	21,242,800	-	21,242,800	5.41%
Miscellaneous Revenues	98,522	89,000	121,700	89,000	-	89,000	0.00%
Interest/Misc	226,282	294,600	356,000	352,200	-	352,200	19.55%
Reimb From Other Depts	11,575,946	13,165,300	12,934,700	14,078,800	-	14,078,800	6.94%
Trans fm 4008 W/S Ops	58,400	-	-	-	-	-	N/A
Trans fm 4073 SWaste Mand	147,500	-	-	-	-	-	N/A
Adv/Repay fm 4073 Mand Trash Collec	-	-	-	4,000,000	-	4,000,000	N/A
Carry Forward	12,259,000	9,819,300	11,866,900	11,741,100	-	11,741,100	19.57%
Less 5% Required By Law	-	(1,031,500)	-	(1,088,900)	-	(1,088,900)	5.56%
Total Funding	44,023,734	42,583,000	45,428,800	50,509,100	-	50,509,100	18.61%

Solid Waste - Landfill Closure and Debris Mission Reserves (4071)

Fund Type: **Enterprise**

Description: **Provides reserves for eventual closure of currently active landfill cells and disaster debris mission expenditures Prior to the accounting system upgrade in FY 2023, this was Fund number 471.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Trans to 4074 SWaste Cap	1,763,800	1,500,000	-	-	-	-	(100.00)%
Adv/Repay to 1813 FEMA Events	-	-	-	7,000,000	-	7,000,000	N/A
Reserve For Landfill Cell Closure	-	328,200	-	380,500	-	380,500	15.94%
Total Appropriations	1,763,800	1,828,200	-	7,380,500	-	7,380,500	303.70%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	18,756	9,600	9,500	54,900	-	54,900	471.88%
Trans fm 4070 SWaste Ops	1,000,000	1,500,000	1,500,000	5,500,000	-	5,500,000	266.67%
Carry Forward	1,063,900	319,100	318,900	1,828,400	-	1,828,400	472.99%
Less 5% Required By Law	-	(500)	-	(2,800)	-	(2,800)	460.00%
Total Funding	2,082,656	1,828,200	1,828,400	7,380,500	-	7,380,500	303.70%

Solid Waste Motor Pool Capital Fund (4072)

Fund Type: **Enterprise**

Description: **Starting in FY16, this fund will provide cost-effective life cycle replacement of Solid Waste 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 472.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Capital Outlay	306,486	305,400	1,350,000	363,000	-	363,000	18.86%
Trans to 5023 Motor Pool	5,100	5,200	5,200	5,800	-	5,800	11.54%
Reserve for Contingencies	-	22,500	-	-	-	-	(100.00)%
Reserve for Motor Pool Cap	-	562,400	-	458,300	-	458,300	(18.51)%
Total Appropriations	311,586	895,500	1,355,200	827,100	-	827,100	(7.64)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	19,000	-	-	-	-	-	N/A
Interest/Misc	42,684	10,000	10,000	10,000	-	10,000	0.00%
Motor Pool Cap Recovery Billing	283,800	281,200	281,200	199,400	-	199,400	(29.09)%
Carry Forward	1,648,200	604,800	1,682,200	618,200	-	618,200	2.22%
Less 5% Required By Law	-	(500)	-	(500)	-	(500)	0.00%
Total Funding	1,993,684	895,500	1,973,400	827,100	-	827,100	(7.64)%

Mandatory Trash Collection (4073)

Fund Type: **Enterprise**

Description: **Provides for the administration of the Mandatory Garbage Collection Ordinance. There is curbside collection of household waste, yard waste, and recyclables throughout the County. The largest revenue source is mandatory collection fees generated from households receiving the collection service. This fee is now included on the annual tax bills. Prior to the accounting system upgrade in FY 2023, this was Fund number 473.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	859,775	930,500	906,800	967,400	-	967,400	3.97%
Operating Expense	28,609,640	34,096,300	33,441,500	35,013,500	-	35,013,500	2.69%
Indirect Cost Reimburs	102,900	128,600	128,600	126,100	-	126,100	(1.94)%
Trans to Property Appraiser	62,818	534,600	534,600	561,700	-	561,700	5.07%
Trans to Tax Collector	130,468	141,000	141,000	146,500	-	146,500	3.90%
Trans to 4008 W/S Ops	1,154,900	-	-	-	-	-	N/A
Trans to 4070 SWaste Ops	147,500	-	-	-	-	-	N/A
Trans to 4074 SWaste Cap	3,299,900	300,000	300,000	1,400,000	-	1,400,000	366.67%
Trans to 5006 Info Tech Cap	33,500	51,500	51,500	55,600	-	55,600	7.96%
Adv/Repay to 4070 SWaste Ops	-	-	-	4,000,000	-	4,000,000	N/A
Reserve for Contingencies	-	2,159,500	-	1,464,600	-	1,464,600	(32.18)%
Reserve for Cash Flow	-	5,700,000	-	5,898,500	-	5,898,500	3.48%
Reserve for Attrition	-	(15,700)	-	-	-	-	(100.00)%
Total Appropriations	34,401,401	44,026,300	35,504,000	49,633,900	-	49,633,900	12.74%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Franchise Fees	2,118,790	2,260,600	2,277,200	2,404,300	-	2,404,300	6.36%
Charges For Services	103,856	114,600	113,500	120,000	-	120,000	4.71%
Mandatory Collection Fees	31,336,927	34,228,000	34,359,200	36,088,800	-	36,088,800	5.44%
Fines & Forfeitures	57,800	32,000	24,700	38,500	-	38,500	20.31%
Miscellaneous Revenues	55,241	55,000	55,000	55,000	-	55,000	0.00%
Interest/Misc	497,118	258,700	314,300	373,200	-	373,200	44.26%
Reimb From Other Depts	-	301,800	301,800	69,000	-	69,000	(77.14)%
Trans fm 4008 W/S Ops	401,500	-	-	-	-	-	N/A
Carry Forward	10,447,300	8,623,000	10,497,400	12,439,100	-	12,439,100	44.25%
Less 5% Required By Law	-	(1,847,400)	-	(1,954,000)	-	(1,954,000)	5.77%
Total Funding	45,018,534	44,026,300	47,943,100	49,633,900	-	49,633,900	12.74%

Solid Waste Capital Projects (4074)

Fund Type: **Enterprise**

Description: **Comprehensive Solid Waste Capital Projects program was initiated in FY 04. Capital projects include; facilities improvements, collection/ recycling facility upgrades and landfill cell restoration. Primary revenue source is a transfer from Solid Waste Disposal (4070), which accounts for landfill fees, transfer station fees, and carry forward revenue. Prior to the accounting system upgrade in FY 2023, this was Fund number 474.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	31,226,914	900,000	15,295,500	5,850,000	-	5,850,000	550.00%
Capital Outlay	725,720	4,715,500	10,397,700	2,850,000	-	2,850,000	(39.56)%
Reserve for Capital	-	-	-	426,000	-	426,000	N/A
Reserve for Disaster Relief	-	1,500,000	-	-	-	-	(100.00)%
Total Appropriations	31,952,634	7,115,500	25,693,200	9,126,000	-	9,126,000	28.26%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
FEMA - Fed Emerg Mat Agency	23,233,054	-	-	-	-	-	N/A
Miscellaneous Revenues	105,099	-	-	-	-	-	N/A
Interest/Misc	522,743	60,000	270,100	60,000	-	60,000	0.00%
Trans fm 4070 SWaste Ops	7,179,200	4,000,000	4,000,000	7,300,000	-	7,300,000	82.50%
Trans fm 4071 Lndfill Closure	1,763,800	1,500,000	-	-	-	-	(100.00)%
Trans fm 4073 SWaste Mand	3,299,900	300,000	300,000	1,400,000	-	1,400,000	366.67%
Carry Forward	17,626,100	1,258,500	21,492,100	369,000	-	369,000	(70.68)%
Less 5% Required By Law	-	(3,000)	-	(3,000)	-	(3,000)	0.00%
Total Funding	53,729,897	7,115,500	26,062,200	9,126,000	-	9,126,000	28.26%

Collier County Airport Authority (4090)

Fund Type: **Enterprise**

Description: **Accounts for operations at the Marco Island, Everglades, and Immokalee airports. Principal revenue source is airport user fees. Prior to the accounting system upgrade in FY 2023, this was Fund number 495.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	1,712,475	1,958,500	1,973,900	1,958,500	-	1,958,500	0.00%
Operating Expense	1,134,962	1,448,600	1,398,300	1,364,500	-	1,364,500	(5.81)%
Indirect Cost Reimburs	245,700	260,500	260,500	250,300	-	250,300	(3.92)%
Aviation Fuel	5,140,486	5,356,100	5,270,500	5,545,000	-	5,545,000	3.53%
Capital Outlay	115,452	115,500	115,000	10,000	-	10,000	(91.34)%
Trans to 1001 Rd & Bridge	78,500	-	-	-	-	-	N/A
Trans to 3001 Co-Wide Cap Proj	33,700	-	-	-	-	-	N/A
Trans to 4091 Airport Capital	750,000	861,200	861,200	111,200	-	111,200	(87.09)%
Trans to 5006 Info Tech Cap	48,400	40,700	40,700	56,900	-	56,900	39.80%
Adv/Repay to 0001 Gen Fd	250,000	250,000	250,000	250,000	-	250,000	0.00%
Adv/Repay to 1014 Plan Serv	1,616,090	-	-	-	-	-	N/A
Reserve for Contingencies	-	36,200	-	38,000	-	38,000	4.97%
Reserve for Capital	-	1,952,700	-	1,774,600	-	1,774,600	(9.12)%
Reserve for Attrition	-	(31,200)	-	(35,500)	-	(35,500)	13.78%
Total Appropriations	11,125,764	12,248,800	10,170,100	11,323,500	-	11,323,500	(7.55)%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	1,699,147	1,484,800	1,496,800	1,533,800	-	1,533,800	3.30%
Aviation Fuel Sales	7,895,050	8,303,400	7,403,000	8,174,600	-	8,174,600	(1.55)%
Miscellaneous Revenues	59,288	-	1,200	-	-	-	N/A
Interest/Misc	186,537	24,000	90,000	24,000	-	24,000	0.00%
Carry Forward	4,513,400	2,927,300	3,256,800	2,077,700	-	2,077,700	(29.02)%
Less 5% Required By Law	-	(490,700)	-	(486,600)	-	(486,600)	(0.84)%
Total Funding	14,353,422	12,248,800	12,247,800	11,323,500	-	11,323,500	(7.55)%

Airport Capital (4091)

Fund Type: **Enterprise**

Description: **Accounts for capital projects/improvements at the three airport sites. Prior to the accounting system upgrade in FY 2023, this was Fund number 496.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	494,626	200,000	357,200	150,000	-	150,000	(25.00)%
Capital Outlay	102,212	600,000	1,281,800	200,000	-	200,000	(66.67)%
Trans to 4094 Airport GrntMtch	35,813	-	748,400	-	-	-	N/A
Reserve for Capital	-	3,123,800	-	2,074,600	-	2,074,600	(33.59)%
Total Appropriations	632,652	3,923,800	2,387,400	2,424,600	-	2,424,600	(38.21)%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Trans fm 4090 Airport Ops	750,000	861,200	861,200	111,200	-	111,200	(87.09)%
Carry Forward	3,664,100	3,062,600	3,839,600	2,313,400	-	2,313,400	(24.46)%
Total Funding	4,414,100	3,923,800	4,700,800	2,424,600	-	2,424,600	(38.21)%

Airport Grant (4093)

Fund Type: **Enterprise**

Description: **To account for various federal and state grants for the Airport. Prior to the accounting system upgrade in FY 2023, this was Fund number 498.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	246,350	-	100	-	-	-	N/A
Capital Outlay	130,637	-	4,436,900	-	-	-	N/A
Total Appropriations	376,987	-	4,437,000	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	1,194,644	-	4,437,000	-	-	-	N/A
Total Funding	1,194,644	-	4,437,000	-	-	-	0.00%

Airport Grant Match (4094)

Fund Type: **Enterprise**

Description: **To account for the County's matching contributions for the various grants at the Airport. Sources of matching funds include Airport user fees and advances from the General Fund. Prior to the accounting system upgrade in FY 2023, this was Fund number 499.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	14,321	-	100	-	-	-	N/A
Capital Outlay	21,492	-	748,300	-	-	-	N/A
Total Appropriations	35,813	-	748,400	-	-	-	0.00%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Trans fm 4091 Airport Cap	35,813	-	748,400	-	-	-	N/A
Total Funding	35,813	-	748,400	-	-	-	0.00%

Information Technology (5005)

Fund Type: **Internal Service**

Description: **Accounts for Information Technology operations which include the agency's data network, telephone system, multi-agency public safety radio system and the management of all related assets, software applications and data. Prior to the accounting system upgrade in FY 2023, this was Fund number 505.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	5,166,896	5,732,300	5,258,600	5,971,300	-	5,971,300	4.17%
Operating Expense	4,450,905	4,624,200	4,256,800	4,781,700	-	4,781,700	3.41%
Capital Outlay	-	12,000	-	10,000	-	10,000	(16.67)%
Reserve for Contingencies	-	117,100	-	269,100	-	269,100	129.80%
Reserve for Cash Flow	-	1,213,500	-	1,870,400	-	1,870,400	54.13%
Reserve for Attrition	-	(100,900)	-	(119,400)	-	(119,400)	18.33%
Total Appropriations	9,617,801	11,598,200	9,515,400	12,783,100	-	12,783,100	10.22%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	1,422	2,000	2,000	2,000	-	2,000	0.00%
Interest/Misc	62,148	53,900	68,500	55,000	-	55,000	2.04%
Reimb From Other Depts	10,230,754	9,343,800	9,627,600	10,353,500	-	10,353,500	10.81%
Carry Forward	1,516,400	2,201,300	2,192,800	2,375,500	-	2,375,500	7.91%
Less 5% Required By Law	-	(2,800)	-	(2,900)	-	(2,900)	3.57%
Total Funding	11,810,723	11,598,200	11,890,900	12,783,100	-	12,783,100	10.22%

Information Technology Capital (5006)

Fund Type: **Internal Service**

Description: **The Information Technology Capital Fund was created for the management of the replacement of technology assets and the acquisition of new technology assets. Prior to the accounting system upgrade in FY 2023, this was Fund number 506.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	4,832,485	2,442,000	3,484,300	2,705,000	-	2,705,000	10.77%
Capital Outlay	2,639,060	4,525,000	8,708,100	5,875,000	-	5,875,000	29.83%
Reserve for Contingencies	-	-	-	214,500	-	214,500	N/A
Reserve for Capital	-	1,032,800	-	1,203,900	-	1,203,900	16.57%
Total Appropriations	7,471,545	7,999,800	12,192,400	9,998,400	-	9,998,400	24.98%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	676	1,200	-	-	-	-	(100.00)%
Interest/Misc	202,265	118,100	267,000	121,000	-	121,000	2.46%
Trans fm 0001 General Fund	3,981,600	3,301,100	3,301,100	4,279,200	-	4,279,200	29.63%
Trans fm 1007 PB Beaut MSTBU	37,100	28,000	28,000	28,500	-	28,500	1.79%
Trans fm 1011 Unincorp GenFd	658,800	594,200	594,200	748,500	-	748,500	25.97%
Trans fm 1013 Com Dev	891,700	863,300	863,300	970,900	-	970,900	12.46%
Trans fm 1014 Plan Serv	177,200	183,300	183,300	221,800	-	221,800	21.00%
Trans fm 1017 Wtr Poll Ctrl	121,700	106,700	106,700	122,300	-	122,300	14.62%
Trans fm 1059 Utility Fee Trust	8,600	10,200	10,200	12,700	-	12,700	24.51%
Trans fm 1062 ConsvrCollr Maint	31,100	25,500	25,500	28,500	-	28,500	11.76%
Trans fm 1102 TDC Bch&Inlet Adm	17,800	15,300	15,300	15,800	-	15,800	3.27%
Trans fm 1104 TDC Mqt & Ops	59,300	61,100	61,100	69,700	-	69,700	14.08%
Trans fm 1605 GGate Comm Ctr	42,900	40,800	40,800	47,500	-	47,500	16.42%
Trans fm 4008 W/S Ops	1,844,000	1,649,800	1,649,800	1,862,800	-	1,862,800	12.91%
Trans fm 4070 SWaste Ops	197,000	249,400	249,400	269,000	-	269,000	7.86%
Trans fm 4073 SWaste Mand	33,500	51,500	51,500	55,600	-	55,600	7.96%
Trans fm 4090 Airport Ops	48,400	40,700	40,700	56,900	-	56,900	39.80%
Carry Forward	4,916,100	665,600	5,798,200	1,093,700	-	1,093,700	64.32%
Less 5% Required By Law	-	(6,000)	-	(6,000)	-	(6,000)	0.00%
Total Funding	13,269,741	7,999,800	13,286,100	9,998,400	-	9,998,400	24.98%

Property & Casualty Insurance Fund (5016)

Fund Type: **Internal Service**

Description: **Protects the County through the insurance of its property assets. Revenues are derived from premium allocations for automobile, general liability, and property insurance. Prior to the accounting system upgrade in FY 2023, this was Fund number 516.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	531,258	578,200	551,600	600,900	-	600,900	3.93%
Operating Expense	11,976,996	17,696,900	13,824,900	18,034,000	-	18,034,000	1.90%
Capital Outlay	-	15,000	-	-	-	-	(100.00)%
Trans to 0001 General Fund	76,600	-	-	-	-	-	N/A
Reserve for Capital	-	-	-	5,205,100	-	5,205,100	N/A
Reserve for Insurance	-	2,000,000	-	2,000,000	-	2,000,000	0.00%
Total Appropriations	12,584,854	20,290,100	14,376,500	25,840,000	-	25,840,000	27.35%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	86,633	40,000	27,500	30,000	-	30,000	(25.00)%
Interest/Misc	147,039	110,000	142,000	147,000	-	147,000	33.64%
Property & Casualty Billings	9,956,400	14,469,600	14,469,600	18,431,500	-	18,431,500	27.38%
Trans fm 0001 General Fund	2,000,000	2,000,000	2,000,000	-	-	-	(100.00)%
Carry Forward	5,376,600	3,678,000	4,977,800	7,240,400	-	7,240,400	96.86%
Less 5% Required By Law	-	(7,500)	-	(8,900)	-	(8,900)	18.67%
Total Funding	17,566,672	20,290,100	21,616,900	25,840,000	-	25,840,000	27.35%

Group Health & Life Insurance Fund (5017)

Fund Type: **Internal Service**

Description: **Accounts for all medical and life insurance claims for county employees. Prior to the accounting system upgrade in FY 2023, this was Fund number 517.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	863,107	870,500	790,800	906,100	-	906,100	4.09%
Operating Expense	51,539,386	56,270,800	61,032,300	61,450,500	-	61,450,500	9.20%
Reserve for Insurance	-	29,502,300	-	26,132,200	-	26,132,200	(11.42)%
Total Appropriations	52,402,493	86,643,600	61,823,100	88,488,800	-	88,488,800	2.13%

Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	3,197,614	1,300,000	5,200,100	5,200,000	-	5,200,000	300.00%
Interest/Misc	1,004,048	1,079,500	1,130,000	1,130,000	-	1,130,000	4.68%
Group Health Billings	43,709,753	44,272,800	44,272,000	46,487,000	-	46,487,000	5.00%
Dental & Vision Billings	2,385,720	2,220,000	2,209,000	2,220,000	-	2,220,000	0.00%
Life Insurance Billings	503,363	646,000	636,000	680,000	-	680,000	5.26%
Short Term Disability Billings	780,334	825,000	808,000	825,000	-	825,000	0.00%
Long Term Disability Billings	868,942	775,000	800,000	800,000	-	800,000	3.23%
Trans fm 0001 General Fund	2,000,000	-	-	-	-	-	N/A
Carry Forward	35,794,200	35,644,300	38,231,300	31,463,300	-	31,463,300	(11.73)%
Less 5% Required By Law	-	(119,000)	-	(316,500)	-	(316,500)	165.97%
Total Funding	90,243,975	86,643,600	93,286,400	88,488,800	-	88,488,800	2.13%

Worker's Compensation Insurance Fund (5018)

Fund Type: **Internal Service**

Description: **Protects the County's human resource assets through the use of prudent risk financing, claims management, and loss control programs. Prior to the accounting system upgrade in FY 2023, this was Fund number 518.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	515,748	633,100	606,500	661,000	-	661,000	4.41%
Operating Expense	1,282,090	1,610,100	1,506,000	1,633,900	-	1,633,900	1.48%
Reserve for Insurance	-	3,792,300	-	3,847,100	-	3,847,100	1.45%
Total Appropriations	1,797,838	6,035,500	2,112,500	6,142,000	-	6,142,000	1.76%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	809	-	400	-	-	-	N/A
Interest/Misc	96,938	114,800	120,300	120,600	-	120,600	5.05%
Workers Comp Billings	1,916,000	2,032,400	2,026,900	2,016,300	-	2,016,300	(0.79)%
Carry Forward	3,796,500	3,894,100	3,976,000	4,011,100	-	4,011,100	3.00%
Less 5% Required By Law	-	(5,800)	-	(6,000)	-	(6,000)	3.45%
Total Funding	5,810,247	6,035,500	6,123,600	6,142,000	-	6,142,000	1.76%

Fleet Management (5021)

Fund Type: **Internal Service**

Description: **Provides preventative maintenance and repair of all county vehicles and motorized equipment, in addition to fuel service. County staff performs the majority of this work in-house. Prior to the accounting system upgrade in FY 2023, this was Fund number 521.**

Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	3,268,407	3,539,900	3,444,400	3,784,000	-	3,784,000	6.90%
Operating Expense	9,301,915	11,819,800	11,678,700	11,596,400	-	11,596,400	(1.89)%
Capital Outlay	108,655	355,000	632,000	385,000	-	385,000	8.45%
Trans to 3001 Co-Wide Cap Proj	113,400	-	-	-	-	-	N/A
Reserve for Contingencies	-	227,000	-	394,100	-	394,100	73.61%
Reserve for Cash Flow	-	391,700	-	584,200	-	584,200	49.14%
Reserve for Attrition	-	(61,000)	-	(75,700)	-	(75,700)	24.10%
Total Appropriations	12,792,378	16,272,400	15,755,100	16,668,000	-	16,668,000	2.43%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	455,749	672,500	543,300	586,500	-	586,500	(12.79)%
Miscellaneous Revenues	66,277	3,000	3,200	3,000	-	3,000	0.00%
Interest/Misc	44,016	20,000	82,000	68,000	-	68,000	240.00%
Fleet Revenue Billings	7,440,701	7,392,000	8,067,200	7,570,400	-	7,570,400	2.41%
Fuel Sale Rev Billings	4,992,045	6,780,000	6,780,000	6,800,000	-	6,800,000	0.29%
Trans fm 0001 General Fund	45,000	-	-	-	-	-	N/A
Carry Forward	1,749,700	1,439,700	1,952,400	1,673,000	-	1,673,000	16.20%
Less 5% Required By Law	-	(34,800)	-	(32,900)	-	(32,900)	(5.46)%
Total Funding	14,793,487	16,272,400	17,428,100	16,668,000	-	16,668,000	2.43%

Motor Pool Capital Fund (5023)

Fund Type: **Internal Service**

Description: **Provide cost-effective life cycle replacement of general governmental 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 523.**

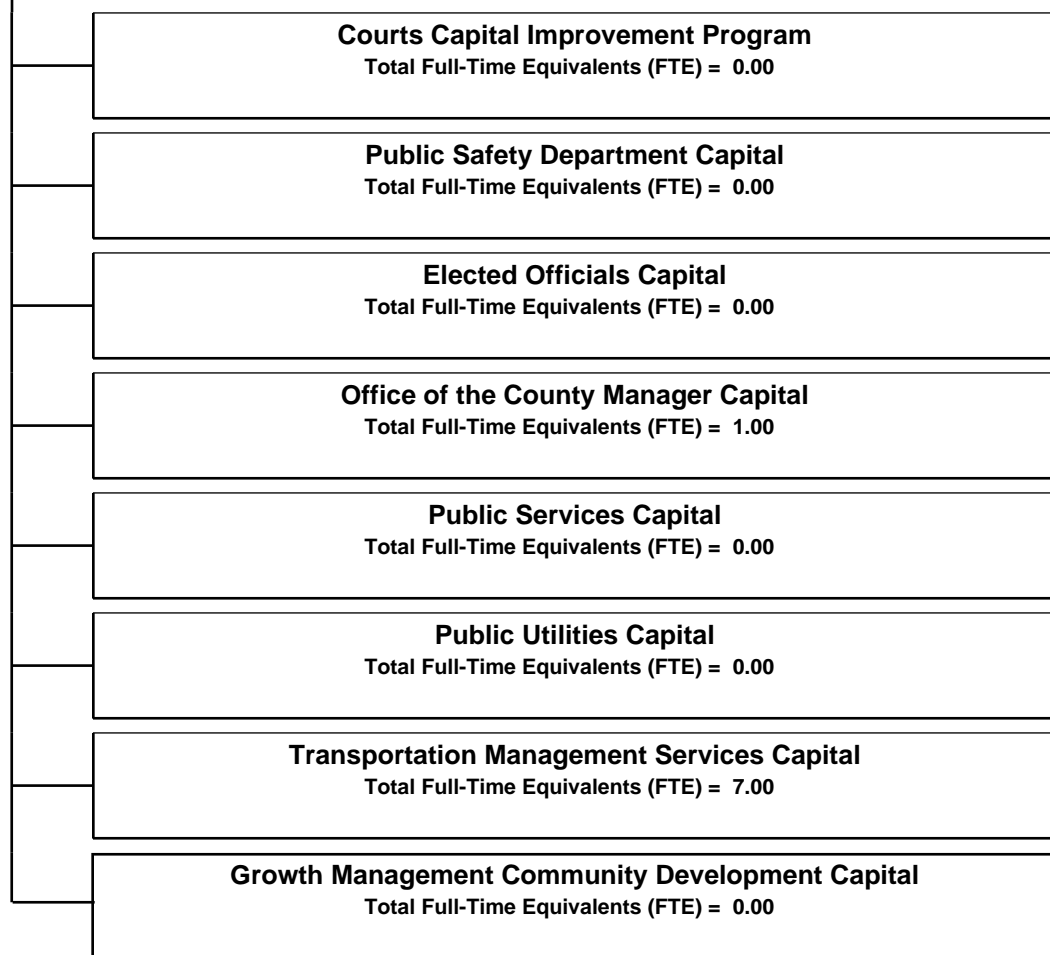
Appropriation Unit	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	75,161	108,700	152,500	86,700	-	86,700	(20.24)%
Operating Expense	7,700	106,100	160,400	168,800	-	168,800	59.10%
Capital Outlay	2,225,641	5,892,600	18,531,600	6,768,000	-	6,768,000	14.86%
Reserve for Gen Fd Motor Pool Cap	-	1,971,800	-	1,513,400	-	1,513,400	(23.25)%
Reserve for Transp Motor Pool Cap	-	3,667,200	-	2,314,800	-	2,314,800	(36.88)%
Reserve for Stormwater MP Cap	-	1,198,400	-	761,000	-	761,000	(36.50)%
Reserve for MSTU Gen Fd MP Cap	-	1,060,800	-	674,600	-	674,600	(36.41)%
Reserve for Com Dev/Planning MP Cap	-	1,183,000	-	780,100	-	780,100	(34.06)%
Reserve for Pollut Ctr Motor Pool Cap	-	69,600	-	57,000	-	57,000	(18.10)%
Reserve for Int Serv Fd Motor Pool Cap	-	94,200	-	77,200	-	77,200	(18.05)%
Total Appropriations	2,308,502	15,352,400	18,844,500	13,201,600	-	13,201,600	(14.01)%
Revenue	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	452,427	-	14,300	-	-	-	N/A
Interest/Misc	548,581	100,000	266,300	40,000	-	40,000	(60.00)%
Motor Pool Cap Recovery Billing	4,536,800	4,622,500	4,622,500	3,090,000	-	3,090,000	(33.15)%
Trans fm 0001 General Fund	721,800	1,235,800	1,235,800	-	-	-	(100.00)%
Trans fm 1001 Rd & Bridge	38,000	-	-	-	-	-	N/A
Trans fm 1005 Stormwtr Ops	50,000	101,600	101,600	-	-	-	(100.00)%
Trans fm 1011 Unincorp GenFd	-	85,000	85,000	-	-	-	(100.00)%
Trans fm 4009 W/S MP	30,900	32,500	32,500	31,700	-	31,700	(2.46)%
Trans fm 4051 EMS MP	7,700	8,300	8,300	8,800	-	8,800	6.02%
Trans fm 4072 SWaste MP	5,100	5,200	5,200	5,800	-	5,800	11.54%
Carry Forward	18,417,400	9,166,500	22,500,300	10,027,300	-	10,027,300	9.39%
Less 5% Required By Law	-	(5,000)	-	(2,000)	-	(2,000)	(60.00)%
Total Funding	24,808,708	15,352,400	28,871,800	13,201,600	-	13,201,600	(14.01)%



Capital Improvement Program

Capital Improvement Program**Capital Improvement Program
Organizational Chart**

Total Full-Time Equivalents (FTE) = 8.00



Capital Improvement Program

Division Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	785,349	491,400	1,182,100	481,700	-	481,700	(2.0)%
Operating Expense	130,787,784	76,865,100	393,234,400	169,312,200	-	169,312,200	120.3%
Indirect Cost Reimburs	81,800	-	-	78,900	-	78,900	na
Capital Outlay	189,581,469	198,344,900	993,174,400	119,078,900	-	119,078,900	(40.0)%
Grants and Aid	-	500,000	1,200,400	3,050,000	-	3,050,000	510.0%
Remittances	1,371,400	200,000	450,000	450,000	-	450,000	125.0%
Total Net Budget	322,607,802	276,401,400	1,389,241,300	292,451,700	-	292,451,700	5.8%
Trans to Property Appraiser	3,603	46,200	46,500	36,200	-	36,200	(21.6)%
Trans to Tax Collector	515,520	600,600	600,600	647,000	-	647,000	7.7%
Trans to 1007 PelBay Beau MSTBU	34,100	-	-	-	-	-	na
Trans to 1011 Unincorp Gen Fd	18,000	-	-	-	-	-	na
Trans to 1013 Comm Dev	-	-	-	2,242,200	-	2,242,200	na
Trans to 1017 Water Polltn Ctrl	-	915,500	915,500	-	-	-	(100.0)%
Trans to 1102 TDC Bch&Inlet Mgt	817,600	992,300	992,300	957,500	-	957,500	(3.5)%
Trans to 1804 P&R Sea Turtle	171,700	171,700	171,700	171,700	-	171,700	0.0%
Trans to 1809 MPO Grants	6,552	-	-	-	-	-	na
Trans to 1840 Public Serv GrntM	-	-	256,400	-	-	-	na
Trans to 1842 Transp Grant Mtch	3,279,342	-	24,526,200	-	-	-	na
Trans to 2005 Gas Tx Rev Bond	11,300,000	11,300,000	11,300,000	11,316,700	-	11,316,700	0.1%
Trans to 2013 Tax SpOb Rev Note	2,918,900	2,405,000	2,405,000	2,315,100	-	2,315,100	(3.7)%
Trans to 2017 TDT Rev Bond	3,730,300	3,754,500	3,754,500	3,694,100	-	3,694,100	(1.6)%
Trans to 2022 SpOb Bonds	12,037,100	11,193,200	11,193,200	12,192,500	-	12,192,500	8.9%
Trans to 2023 Commercial Loan	105,600	653,500	263,800	1,158,500	-	1,158,500	77.3%
Trans to 3007 Sports Complex	5,195,767	4,198,200	4,198,200	4,102,500	-	4,102,500	(2.3)%
Trans to 3081 GM Transp Cap	-	5,139,600	-	-	-	-	(100.0)%
Trans to 4010 W/S Debt	17,913,295	17,682,700	17,682,700	16,998,800	-	16,998,800	(3.9)%
Trans to 4017 W/S Grant Match	-	-	1,117,200	-	-	-	na
Trans to 4055 EMS Capital Fund	-	1,627,200	1,627,200	-	-	-	(100.0)%
Trans to 4094 Airport GrntMtch	35,813	-	748,400	-	-	-	na
Trans to 5023 Motor Pool	43,700	46,000	46,000	46,300	-	46,300	0.7%
Adv/Repay to 1100 TDC Bch Fac	-	250,000	250,000	250,000	-	250,000	0.0%
Adv/Repay to 1105 TDC Bch&Inlet	-	250,000	250,000	250,000	-	250,000	0.0%
Adv/Repay to 1813 FEMA Events	32,500,000	15,000,000	15,000,000	-	-	-	(100.0)%
Adv/Repay to 3001 CoWide Cap	1,440,700	978,100	978,100	1,006,400	-	1,006,400	2.9%
Adv/Repay to 3034 Govt Imp Fe	757,700	1,383,900	1,383,900	1,700,700	-	1,700,700	22.9%
Reserve for Contingencies	-	3,043,600	-	3,658,500	-	3,658,500	20.2%
Reserve for Debt Service	-	9,714,400	-	7,901,100	-	7,901,100	(18.7)%
Reserve for Future Debt Service	-	-	-	3,043,300	-	3,043,300	na
Reserve for Capital	-	330,206,400	-	298,960,400	-	298,960,400	(9.5)%
Reserve for Boater Improve Capital	-	100,000	-	835,000	-	835,000	735.0%
Reserve for Future Capital Replacements	-	22,467,300	-	7,617,100	-	7,617,100	(66.1)%
Reserve for Motor Pool Cap	-	8,869,800	-	6,198,500	-	6,198,500	(30.1)%
Reserve for Gen Fd Motor Pool Cap	-	1,971,800	-	1,513,400	-	1,513,400	(23.2)%
Reserve for Transp Motor Pool Cap	-	3,667,200	-	2,314,800	-	2,314,800	(36.9)%
Reserve for Stormwater MP Cap	-	1,198,400	-	761,000	-	761,000	(36.5)%
Reserve for MSTU Gen Fd MP Cap	-	1,060,800	-	674,600	-	674,600	(36.4)%
Reserve for Com Dev/Planning MP Cap	-	1,183,000	-	780,100	-	780,100	(34.1)%
Reserve for Pollut Ctr Motor Pool Cap	-	69,600	-	57,000	-	57,000	(18.1)%
Reserve for Int Serv Fd Motor Pool Cap	-	94,200	-	77,200	-	77,200	(18.0)%
Reserve for Catastrophic Event	-	500,000	-	1,000,000	-	1,000,000	100.0%
Reserve for Disaster Relief	-	1,500,000	-	-	-	-	(100.0)%
Total Budget	415,433,093	740,636,100	1,488,948,700	686,929,900	-	686,929,900	(7.3)%

Capital Improvement Program

Appropriations by Department	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Courts Related Capital	62,760	-	7,786,000	-	-	-	na
Emergency Medical Services Capital	31,497	160,000	1,877,300	1,185,300	-	1,185,300	640.8%
Fire and Rescue Capital	-	-	43,600	-	-	-	na
Public Safety Capital	3,884	6,000,000	7,759,100	-	-	-	(100.0)%
Sheriff Capital	80,298	60,000	321,600	60,000	-	60,000	0.0%
Constitutional Officers Capital	1,774,846	5,215,000	17,167,400	11,322,000	-	11,322,000	117.1%
Pelican Bay Services Division Capital	3,842,218	4,015,400	12,763,400	2,479,000	-	2,479,000	(38.3)%
Tourist Development Council (TDC) Capital	85,224	-	584,800	-	-	-	na
Sports & Special Events Complex Capital	21,375,170	4,620,300	12,197,200	3,745,700	-	3,745,700	(18.9)%
County Manager's Capital	1,823,182	1,285,000	6,316,400	800,000	-	800,000	(37.7)%
Bayshore CRA Capital Projects	364,290	2,670,900	13,679,000	3,999,100	-	3,999,100	49.7%
Immokalee CRA Capital Projects	33,625	548,900	3,711,900	644,100	-	644,100	17.3%
Motor Pool Capital Recovery Program	4,714,685	10,221,500	32,588,600	13,080,400	-	13,080,400	28.0%
Facilities Management Division Capital	44,490,542	17,885,500	169,112,100	32,714,700	-	32,714,700	82.9%
Parks and Recreation Division Capital	7,973,768	15,989,100	82,628,700	15,516,500	-	15,516,500	(3.0)%
Tourist Development Council (TDC) Beach Capital	291,394	-	3,273,200	-	-	-	na
Library Division Capital	25,314	40,000	123,500	39,400	-	39,400	(1.5)%
Museum Division Capital	186,865	200,000	1,165,200	210,000	-	210,000	5.0%
Public Services Department Capital	946,661	1,000,000	1,596,800	5,259,500	-	5,259,500	426.0%
County Water / Sewer Divisions Capital	66,361,706	61,639,000	402,098,400	93,895,800	-	93,895,800	52.3%
Solid & Hazardous Waste Mgt Division Capital	31,952,634	5,615,500	25,693,200	8,700,000	-	8,700,000	54.9%
Landscape Capital	9,388,628	-	8,524,600	278,200	-	278,200	na
Transportation Capital	95,229,597	112,206,100	450,574,600	76,927,300	-	76,927,300	(31.4)%
Stormwater Capital	12,722,250	13,248,500	73,003,400	11,223,200	-	11,223,200	(15.3)%
Transportation Management Services Capital	37,100	50,000	113,000	50,000	-	50,000	0.0%
TDC Beach Renourishment/Pass Maintenance Capital	17,800,026	12,841,200	38,837,300	6,601,800	-	6,601,800	(48.6)%
Airport Capital	1,009,638	800,000	6,824,400	350,000	-	350,000	(56.3)%
Growth Management Community Development Capital	-	89,500	8,876,600	3,369,700	-	3,369,700	3,665.0%
Total Net Budget	322,607,802	276,401,400	1,389,241,300	292,451,700	-	292,451,700	5.8%
Courts Related Capital	-	4,040,800	-	4,280,400	-	4,280,400	5.9%
Emergency Medical Services Capital	638,000	2,730,700	512,000	2,736,100	-	2,736,100	0.2%
Fire and Rescue Capital	-	88,800	-	112,500	-	112,500	26.7%
Sheriff Capital	4,038,500	7,968,400	3,317,100	8,626,500	-	8,626,500	8.3%
Pelican Bay Services Division Capital	179,068	279,600	368,400	764,600	-	764,600	173.5%
Tourist Development Council (TDC) Capital	7,238,823	6,789,900	6,610,700	7,696,900	-	7,696,900	13.4%
Sports & Special Events Complex Capital	-	500,000	500,000	500,000	-	500,000	0.0%
Motor Pool Capital Recovery Program	43,700	19,810,500	1,673,200	12,422,900	-	12,422,900	(37.3)%
Facilities Management Division Capital	25,557,100	258,031,200	22,346,400	184,011,000	-	184,011,000	(28.7)%
Parks and Recreation Division Capital	5,817,909	22,038,100	4,805,400	22,691,600	-	22,691,600	3.0%
Tourist Development Council (TDC) Beach Capital	28,481	4,469,200	32,100	6,597,400	-	6,597,400	47.6%
Library Division Capital	1,116,400	1,115,000	1,066,200	1,088,700	-	1,088,700	(2.4)%
Museum Division Capital	-	25,200	100,000	20,000	-	20,000	(20.6)%
County Water / Sewer Divisions Capital	30,414,406	43,629,700	18,800,200	62,046,500	-	62,046,500	42.2%
Solid & Hazardous Waste Mgt Division Capital	-	1,500,000	-	426,000	-	426,000	(71.6)%
Landscape Capital	-	5,139,600	-	-	-	-	(100.0)%
Transportation Capital	16,399,774	17,483,600	25,981,900	13,669,700	-	13,669,700	(21.8)%
Stormwater Capital	-	20,857,500	11,345,400	300	-	300	(100.0)%
TDC Beach Renourishment/Pass Maintenance Capital	1,317,316	44,613,100	1,500,000	62,470,300	-	62,470,300	40.0%
Airport Capital	35,813	3,123,800	748,400	2,074,600	-	2,074,600	(33.6)%

Capital Improvement Program

Appropriations by Department	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Growth Management Community Development Capital	-	-	-	2,242,200	-	2,242,200	na
Total Transfers and Reserves	92,825,291	464,234,700	99,707,400	394,478,200	-	394,478,200	(15.0)%
Total Budget	415,433,093	740,636,100	1,488,948,700	686,929,900	-	686,929,900	(7.3)%

Capital Improvement Program

Division Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	16,111	17,100	17,400	18,100	-	18,100	5.8%
Delinquent Ad Valorem Taxes	41	-	-	-	-	-	na
Local Infrastructure Sales Tax	124,563,003	30,313,400	32,355,500	-	-	-	(100.0)%
Local Gas Taxes	18,152,466	16,291,800	18,120,000	18,120,000	-	18,120,000	11.2%
Tourist Devel Tax	25,072,372	19,596,400	24,264,700	21,556,000	-	21,556,000	10.0%
Licenses & Permits	624,426	590,000	690,000	680,000	-	680,000	15.3%
Special Assessments	1,777,358	1,946,400	1,868,500	2,247,600	-	2,247,600	15.5%
Intergovernmental Revenues	4,948,438	-	62,480,800	-	-	-	na
Gas Taxes	4,985,600	4,211,300	4,880,000	4,880,000	-	4,880,000	15.9%
FEMA - Fed Emerg Mgt Agency	24,262,245	-	-	-	-	-	na
Charges For Services	43,308	-	13,000	-	-	-	na
Fines & Forfeitures	958,050	900,000	900,000	900,000	-	900,000	0.0%
Miscellaneous Revenues	5,524,938	100,000	464,000	-	-	-	(100.0)%
Interest/Misc	31,378,349	6,487,200	22,572,800	12,742,400	-	12,742,400	96.4%
Indirect Service Charge	73	-	-	-	-	-	na
Impact Fees	64,840,096	59,868,000	63,152,900	61,011,000	-	61,011,000	1.9%
Loan Proceeds	1,495,954	4,004,000	67,162,800	13,021,500	-	13,021,500	225.2%
Reimb From Other Depts	147,607	445,400	-	-	-	-	(100.0)%
Motor Pool Cap Recovery Billing	8,674,700	9,057,400	9,057,400	6,159,500	-	6,159,500	(32.0)%
Trans frm Property Appraiser	16	-	-	-	-	-	na
Trans frm Tax Collector	21,535	-	-	-	-	-	na
Trans fm 0001 General Fund	76,656,000	70,648,100	70,648,100	50,919,600	-	50,919,600	(27.9)%
Trans fm 1001 Rd & Bridge	76,300	-	-	-	-	-	na
Trans fm 1005 Stormwtr Ops	50,000	101,600	101,600	-	-	-	(100.0)%
Trans fm 1007 PB Beaut MSTBU	8,700	-	-	-	-	-	na
Trans fm 1008 PelBay Light	397,700	473,400	473,400	524,900	-	524,900	10.9%
Trans fm 1011 Unincorp GenFd	23,241,711	23,805,000	23,805,900	24,880,000	-	24,880,000	4.5%
Trans fm 1012 Landscape Proj	-	5,139,600	-	-	-	-	(100.0)%
Trans fm 1013 Com Dev	121,400	-	-	-	-	-	na
Trans fm 1014 Plan Serv	-	-	-	3,122,600	-	3,122,600	na
Trans fm 1020 Bayshore CRA	3,741,327	2,647,500	2,647,500	3,975,700	-	3,975,700	50.2%
Trans fm 1025 Immok CRA	1,667,699	542,700	542,700	637,900	-	637,900	17.5%
Trans fm 1104 TDC Mgt & Ops	5,100	-	-	-	-	-	na
Trans fm 1105 TDC Bch&Inlet Mgt	171,700	171,700	171,700	171,700	-	171,700	0.0%
Trans fm 1107 Co Museum	110,000	-	-	-	-	-	na
Trans fm 1108 TDC Cap	3,382,500	2,698,200	2,698,200	3,431,500	-	3,431,500	27.2%
Trans fm 1809 MPO Grant	-	-	10,000	-	-	-	na
Trans fm 3018 Sales Tx Cap	-	-	4,000,000	-	-	-	na
Trans fm 3050 Stormwtr Cap	-	-	2,809,800	-	-	-	na
Trans fm 3052 Stormwtr CIP Bond	-	-	8,535,600	-	-	-	na
Trans fm 3081 GM Transp Cap	2,575,730	-	221,100	-	-	-	na
Trans fm 3083 Rd Const-Gas Tax	703,612	-	1,100,000	-	-	-	na
Trans fm 3090 Rd ImpFee #1	-	-	155,000	-	-	-	na
Trans fm 3091 Rd ImpFee# 2	-	-	990,300	-	-	-	na
Trans fm 3093 Rd ImpFee #4	1,813,267	1,500,000	5,714,400	671,000	-	671,000	(55.3)%
Trans fm 3095 Rd ImpFee #5	-	-	2,500,000	-	-	-	na
Trans fm 4008 W/S Ops	56,715,600	51,240,000	51,240,000	87,459,400	-	87,459,400	70.7%
Trans fm 4009 W/S MP	30,900	32,500	32,500	31,700	-	31,700	(2.5)%
Trans fm 4014 S User Fee Cap	-	-	1,117,200	-	-	-	na
Trans fm 4050 EMS	500,000	500,000	2,000,000	1,200,000	-	1,200,000	140.0%
Trans fm 4051 EMS MP	7,700	1,635,500	1,635,500	8,800	-	8,800	(99.5)%
Trans fm 4070 SWaste Ops	7,179,200	4,000,000	4,000,000	7,300,000	-	7,300,000	82.5%

Capital Improvement Program

Division Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Trans fm 4071 Lndfill Closure	1,763,800	1,500,000	-	-	-	-	(100.0)%
Trans fm 4072 SWaste MP	5,100	5,200	5,200	5,800	-	5,800	11.5%
Trans fm 4073 SWaste Mand	3,299,900	300,000	300,000	1,400,000	-	1,400,000	366.7%
Trans fm 4090 Airport Ops	783,700	861,200	861,200	111,200	-	111,200	(87.1)%
Trans fm 4091 Airport Cap	35,813	-	748,400	-	-	-	na
Trans fm 5021 Fleet Mgt	113,400	-	-	-	-	-	na
Adv/Repay fm 1637 42nd Ave SE	1,300	1,800	1,800	1,800	-	1,800	0.0%
Adv/Repay fm 3001 CoWide Cap	757,700	1,383,900	1,383,900	1,700,700	-	1,700,700	22.9%
Adv/Repay fm 3007 Sports Cmplx	-	500,000	500,000	500,000	-	500,000	0.0%
Adv/Repay fm 3030 EMS Imp Fees	240,700	128,100	128,100	133,900	-	133,900	4.5%
Adv/Repay fm 3031 Lib Imp Fee	500,000	450,000	450,000	472,500	-	472,500	5.0%
Adv/Repay fm 3032 Correct ImpFe	700,000	400,000	400,000	400,000	-	400,000	0.0%
Carry Forward	1,243,383,454	423,159,600	1,351,661,500	362,641,700	-	362,641,700	(14.3)%
Less 5% Required By Law	-	(7,017,900)	-	(6,108,600)	-	(6,108,600)	(13.0)%
Total Funding	1,748,227,699	740,636,100	1,851,590,400	686,929,900	-	686,929,900	(7.3)%

Division Position Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Motor Pool Capital Recovery Program	1.00	1.00	1.00	1.00	-	1.00	0.0%
Transportation Capital	5.00	5.00	4.00	4.00	-	4.00	(20.0)%
TDC Beach Renourishment/Pass	3.00	3.00	3.00	3.00	-	3.00	0.0%
Total FTE	9.00	9.00	8.00	8.00	-	8.00	(11.1)%

CIP Summary by Project Category	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Airport Capital	3,923,800	10,190,076	7,572,800	2,424,600	-	-	-	-
Coastal Zone Management Capital	107,400	334,280	334,500	140,800	-	-	-	-
Community Redevelopment Agency (CRA) Capital	3,219,800	19,126,329	17,390,900	4,643,200	-	-	-	-
County Extension, Education, & Training	-	53,026	53,000	-	-	-	-	-
County Manager's Capital	223,430,900	255,624,870	88,246,600	179,037,900	-	-	-	-
Court Related Capital	4,040,800	10,805,695	7,786,000	4,280,400	-	-	-	-
Emergency Management Services	8,200,000	13,989,359	13,989,500	-	-	-	-	-
Emergency Medical Services (EMS) Capital	2,890,700	13,527,285	12,808,600	3,921,400	-	-	-	-
Facilities Management Capital	60,481,000	118,405,684	92,916,100	48,930,400	-	-	-	-
Growth Management Community Development Capital	89,500	8,827,785	8,827,800	5,611,900	-	-	-	-
Hurricane Events	-	971,443	148,800	-	-	-	-	-
Hurricane Ian	2,000,000	25,504,261	25,504,400	-	-	-	-	-
Landscape Capital	16,158,900	25,561,205	15,157,900	10,060,700	-	-	-	-
Libraries Capital	2,155,000	2,282,282	2,233,500	2,128,100	-	-	-	-
Motor Pool Capital Recovery Program	30,032,000	52,555,709	34,261,800	25,503,300	-	-	-	-
Museum Capital	225,200	1,290,458	1,265,200	230,000	-	-	-	-
Ochopee Fire & Isle of Capri Fire	88,800	132,403	43,600	112,500	-	-	-	-
Other Constitutional Officers	950,000	1,867,500	1,867,500	-	-	-	-	-
Parks & Recreation Capital	40,969,800	117,844,090	100,454,800	39,617,300	-	-	-	-
Pelican Bay Capital	4,295,000	14,129,255	13,131,800	3,243,600	-	-	-	-
Public Services Capital	-	6,264,307	6,264,400	4,259,500	-	-	-	-
Sheriff Office Capital	12,293,400	25,565,905	20,914,600	18,508,500	-	-	-	-
Solid Waste Capital	7,065,500	14,753,161	13,253,300	9,076,000	-	-	-	-



Capital Improvement Program

CIP Summary by Project Category	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Stormwater Capital	32,281,000	90,259,888	88,279,200	11,223,500	-	-	-	-
Supervisor of Elections Capital	-	531,510	531,500	1,500,000	-	-	-	-
Tourist Development Council - Beaches	54,823,600	66,967,454	26,653,800	69,072,100	-	-	-	-
Tourist Development Council - Park Beaches	4,469,200	7,257,284	2,820,300	6,597,400	-	-	-	-
Transportation Capital	121,170,400	470,839,416	467,589,700	80,814,500	-	-	-	-
Water / Sewer District Capital	104,643,700	444,592,880	418,646,800	155,992,300	-	-	-	-
Total Project Budget	740,005,400	1,820,054,80	1,488,948,70	686,929,900	-	-	-	-

Capital Improvement Program
Landscape Capital Projects (1012)

Mission Statement

To provide capital funding for landscape beautification to county roadway median sections, in accordance with Board approved guidance.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	9,250,975	-	7,534,900	199,300	-	199,300	na
Indirect Cost Reimburs	81,800	-	-	78,900	-	78,900	na
Capital Outlay	55,853	-	989,700	-	-	-	na
Net Operating Budget	9,388,628	-	8,524,600	278,200	-	278,200	na
Trans to 3081 GM Transp Cap	-	5,139,600	-	-	-	-	(100.0)%
Total Budget	9,388,628	5,139,600	8,524,600	278,200	-	278,200	(94.6)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	205,772	-	-	-	-	-	na
Interest/Misc	230,485	-	-	-	-	-	na
Trans fm 1011 Unincorp GenFd	10,600,000	-	-	-	-	-	na
Carry Forward	7,155,200	5,139,600	8,802,800	278,200	-	278,200	(94.6)%
Total Funding	18,191,457	5,139,600	8,802,800	278,200	-	278,200	(94.6)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Landscape Capital								
Davis Blvd Landscaping	-	95,317	115,300	-	-	-	-	-
Immokalee Rd Landscaping	-	1,932	-	-	-	-	-	-
Operating Project Fund (1012)	-	8,007,424	8,039,000	278,200	-	-	-	-
SR 84 (Airport to CBR) Landscape	-	21,915	-	-	-	-	-	-
SR 84 (Capri to Shell Isl) Landscape	-	5,259	-	-	-	-	-	-
US 41 Landscaping	-	205,458	205,500	-	-	-	-	-
X-fers/Reserves - Fund (1012)	5,139,600	5,139,600	-	-	-	-	-	-
Landscape Capital	5,139,600	13,476,905	8,359,800	278,200	-	-	-	-
Transportation Capital								
Intersection Enhancements	-	164,771	164,800	-	-	-	-	-
Program Total Project Budget	5,139,600	13,641,676	8,524,600	278,200	-	-	-	-

Notes

Due to the rise of maintenance expenses, the capital program has been put on hold and funding has been reallocated to the maintenance of current landscaped medians.

Forecast FY 2024

Carry Forward supports the FY 2024 budget for the maintenance of 121.9 miles of beautified segments.

Capital Improvement Program
Bayshore CRA Capital Projects (1021)

Mission Statement

To account for the Bayshore CRA Capital Projects and Programs to ensure compliance with 163.387(7) Florida Statutes by appropriating funds to specific projects pursuant to the approved community redevelopment plan for the Bayshore Gateway Triangle Community Redevelopment Area (Bayshore CRA).

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	364,290	720,900	4,098,900	150,000	-	150,000	(79.2)%
Capital Outlay	-	1,750,000	8,614,700	3,349,100	-	3,349,100	91.4%
Grants and Aid	-	-	515,400	50,000	-	50,000	na
Remittances	-	200,000	450,000	450,000	-	450,000	125.0%
Net Operating Budget	364,290	2,670,900	13,679,000	3,999,100	-	3,999,100	49.7%
Total Budget	364,290	2,670,900	13,679,000	3,999,100	-	3,999,100	49.7%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	39,500	-	6,000	-	-	-	na
Interest/Misc	211,822	24,600	216,600	24,600	-	24,600	0.0%
Trans fm 1020 Bayshore CRA	3,741,327	2,647,500	2,647,500	3,975,700	-	3,975,700	50.2%
Carry Forward	7,180,500	-	10,808,900	-	-	-	na
Less 5% Required By Law	-	(1,200)	-	(1,200)	-	(1,200)	0.0%
Total Funding	11,173,150	2,670,900	13,679,000	3,999,100	-	3,999,100	49.7%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Community Redevelopment Agency (CRA) Capital								
Bayshr 17 Acre Site	1,000,000	3,714,513	3,714,500	1,050,000	-	-	-	-
Bayshr Acherman Prop-Acqu & Plan	-	615,757	615,800	-	-	-	-	-
Bayshr Com Safety & Cleanup	-	135,899	135,900	576,900	-	-	-	-
Bayshr Commercial Property Grants	-	319,002	319,000	-	-	-	-	-
Bayshr Communications	-	125,000	125,000	-	-	-	-	-
Bayshr Complete Street Prog	-	100,000	100,000	-	-	-	-	-
Bayshr General Rd Improve	509,700	1,009,700	1,009,700	400,000	-	-	-	-
Bayshr Housing	-	295,200	295,200	-	-	-	-	-
Bayshr Linwood Ave Beaut/St-scape	-	800,000	800,000	-	-	-	-	-
Bayshr Mini Triangle TIF Rebate	200,000	1,050,000	1,050,000	450,000	-	-	-	-
Bayshr Multi-Modal	-	150,000	150,000	-	-	-	-	-
Bayshr Neighborhood Initiative	-	320,100	320,100	-	-	-	-	-
Bayshr North Bayshr Enhancements	-	689,925	689,900	-	-	-	-	-
Bayshr Parking Lot	-	64,586	64,600	-	-	-	-	-
Bayshr Public Art Program	-	200,000	200,000	-	-	-	-	-
Bayshr Residential Property Grants	-	196,423	196,400	50,000	-	-	-	-
Bayshr Stormwater Program	961,200	3,839,549	3,892,900	1,472,200	-	-	-	-
X-fers/Reserves - Fund (1021)	-	1,340,000	-	-	-	-	-	-
Community Redevelopment Agency (CRA) Capital	2,670,900	14,965,654	13,679,000	3,999,100	-	-	-	-
Program Total Project Budget	2,670,900	14,965,654	13,679,000	3,999,100	-	-	-	-

Capital Improvement Program

Notes

The Bayshore CRA Capital Fund has been established to properly account for capital projects and distinct programs undertaken by the CRA.

Forecast FY 2024

The forecast budget includes funding for the following projects:

- 50197 - BSCRA Residential Property Grants - \$196,400
- 50198 - BSCRA Commercial Property Grants - \$319,000
- 50203 - Stormwater Program - \$3,892,900
- 50204 - Linwood Ave Beautification/Streetscape - \$800,000
- 50206 - Ackerman Property - Acquisition & Planning - \$615,800
- 50207 - Bayshore Parking Lot - \$64,600
- 50208 - 17 Acre Site - \$3,714,500
- 50254 - Comm - \$125,000
- 50255 - Public Art Program - \$200,000
- 50256 - Community Safety - \$135,900
- 50258 - General Road Improvements - \$1,009,700
- 50259 - Multi-Modal - \$150,000
- 50261 - Housing - \$295,200
- 50262 - North Bayshore Enhancements - \$689,900
- 50263 - Complete Street Program - \$100,000
- 50270 - Development Incentives - \$1,050,000
- 50271 - Neighborhood - \$320,100

Current FY 2025

The budget includes funding for the following projects:

- 50197 - Residential Grants - \$50,000
- 50203 - Stormwater Program - \$1,472,200
- 50208 - 17 Acre Site - \$1,050,000
- 50256 - Community Safety Improvements - 576,900
- 50258 - General Road Improvements - \$400,000
- 50270 - Mini-Triangle TIF Agreement - \$450,000

Revenues

Funding is provided by a transfer from Bayshore CRA Operating Fund (1020), projected to be \$3,975,700. Additional revenues come in the form of interest.

Capital Improvement Program
Immokalee CRA Capital Fund (1026)

Mission Statement

To account for the Immokalee CRA Capital Projects and Programs to ensure compliance with 163.387(7) Florida Statutes by appropriating funds to specific projects pursuant to the approved community redevelopment plan for the Immokalee Redevelopment Area (Immokalee CRA).

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	33,625	-	309,200	-	-	-	na
Capital Outlay	-	548,900	3,217,700	644,100	-	644,100	17.3%
Grants and Aid	-	-	185,000	-	-	-	na
Net Operating Budget	33,625	548,900	3,711,900	644,100	-	644,100	17.3%
Total Budget	33,625	548,900	3,711,900	644,100	-	644,100	17.3%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	43,447	6,500	44,800	6,500	-	6,500	0.0%
Trans fm 1025 Immok CRA	1,667,699	542,700	542,700	637,900	-	637,900	17.5%
Carry Forward	1,446,900	-	3,124,400	-	-	-	na
Less 5% Required By Law	-	(300)	-	(300)	-	(300)	0.0%
Total Funding	3,158,046	548,900	3,711,900	644,100	-	644,100	17.3%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Community Redevelopment Agency (CRA) Capital								
Imm Commercial Grants	-	185,000	185,000	-	-	-	-	-
Imm First Street Corridor	-	250,000	250,000	644,100	-	-	-	-
Imm Lighting	25,000	125,000	125,000	-	-	-	-	-
Imm Main Street Corridor	250,000	974,000	974,000	-	-	-	-	-
Imm Mobility Program	-	50,000	50,000	-	-	-	-	-
Imm Neighborhood Revitalization	113,900	997,500	997,500	-	-	-	-	-
Imm Parks & Rec Partnership	50,000	361,375	361,400	-	-	-	-	-
Imm South Sidewalk	110,000	519,800	519,800	-	-	-	-	-
Imm Stormwater Infra Improv	-	278,000	249,200	-	-	-	-	-
X-fers/Reserves - Fund (1026)	-	420,000	-	-	-	-	-	-
Community Redevelopment Agency (CRA) Capital	548,900	4,160,675	3,711,900	644,100	-	-	-	-
Program Total Project Budget	548,900	4,160,675	3,711,900	644,100	-	-	-	-

Capital Improvement Program

Notes

The Immokalee CRA Capital Fund has been established to properly account for capital projects and distinct programs undertaken by the CRA.

Forecast FY 2024

The forecast budget includes funding for the following projects:

- 50243 - Stormwater Infrastructure Improvements - \$249,200
- 50244 - South Immokalee Sidewalk Project - \$519,800
- 50245 - Parks and Recreation Partnership - \$361,400
- 50246 - Neighborhood Revitalization - \$997,500
- 50247 - Mobility - \$50,000
- 50248 - Main Street Corridor Project - \$974,000
- 50250 - First Street Corridor - \$250,000
- 50252 - Commercial Grant Programs - \$185,000
- 50269 - Lighting - \$125,000

Current FY 2025

The budget includes funding for the following projects:

- 50250 - First Street Corridor - \$644,100

Revenues

Funding is provided by a transfer from Immokalee CRA operating Fund (1025), projected to be \$637,900. Additional revenues come in the form of interest.

Capital Improvement Program
Court Maintenance Fee Fund (1056)

Mission Statement

On July 28, 2009, the Board amended Ordinance 04-43 (with Ordinance 09-41) by increasing the surcharge imposed for non-criminal traffic infractions set forth in Chapter 318, Florida Statutes, and those offenses enumerated in the Section 318.17, Florida Statutes, from \$15 to \$30 per Section 318.18(13), Florida Statutes. This revenue was specifically created to fund State Court Facilities.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	62,760	-	6,255,800	-	-	-	na
Capital Outlay	-	-	1,530,200	-	-	-	na
Net Operating Budget	62,760	-	7,786,000	-	-	-	na
Reserve for Capital	-	4,040,800	-	4,280,400	-	4,280,400	5.9%
Total Budget	62,760	4,040,800	7,786,000	4,280,400	-	4,280,400	5.9%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Fines & Forfeitures	958,050	900,000	900,000	900,000	-	900,000	0.0%
Interest/Misc	225,841	35,000	111,900	35,000	-	35,000	0.0%
Carry Forward	9,045,300	3,152,600	10,166,300	3,392,200	-	3,392,200	7.6%
Less 5% Required By Law	-	(46,800)	-	(46,800)	-	(46,800)	0.0%
Total Funding	10,229,191	4,040,800	11,178,200	4,280,400	-	4,280,400	5.9%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Court Related Capital								
Courthouse 1st Floor Renovations	-	978,300	1,999,400	-	-	-	-	-
Courthouse 6th Floor	-	3,371,544	3,371,500	-	-	-	-	-
Courthouse Fire Alarm/Sprinkler HVAC Upg	-	1,550,000	1,550,000	-	-	-	-	-
Courthouse Restroom Remodel	-	161,686	161,700	-	-	-	-	-
Elevator Upgrades	-	703,365	703,400	-	-	-	-	-
X-fers/Reserves - Fund (1056)	4,040,800	4,040,800	-	4,280,400	-	-	-	-
Court Related Capital	4,040,800	10,805,695	7,786,000	4,280,400	-	-	-	-
Program Total Project Budget	4,040,800	10,805,695	7,786,000	4,280,400	-	-	-	-

Notes

Funds collected pursuant to Ordinance 2004-43 amended by Ordinance 2009-41 shall be expended as provided by the Board in consultation with the Chief Judge.

Forecast FY 2024

On February 6, 2024, Chief Judge Porter approved a \$1,020,961 request to replace data cabling inside the Courthouse to improve working conditions and efficiencies.

Capital Improvement Program
TDC Category A Beach Park Facilities Cap - Fund (1100)

Mission Statement

To account for capital projects funded by Tourist Development Tax (TDT) for Category A - Beach Park Facilities projects.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	202,100	-	388,400	-	-	-	na
Capital Outlay	89,294	-	2,884,800	-	-	-	na
Net Operating Budget	291,394	-	3,273,200	-	-	-	na
Trans to Tax Collector	28,481	32,100	32,100	35,300	-	35,300	10.0%
Reserve for Capital	-	4,437,100	-	6,562,100	-	6,562,100	47.9%
Total Budget	319,875	4,469,200	3,305,300	6,597,400	-	6,597,400	47.6%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Tourist Devel Tax	1,579,418	1,234,300	1,528,300	1,357,700	-	1,357,700	10.0%
Interest/Misc	134,110	32,600	-	55,000	-	55,000	68.7%
Adv/Repay fm 3007 Sports Cmplx	-	250,000	250,000	250,000	-	250,000	0.0%
Carry Forward	5,141,800	3,015,800	6,532,400	5,005,400	-	5,005,400	66.0%
Less 5% Required By Law	-	(63,500)	-	(70,700)	-	(70,700)	11.3%
Total Funding	6,855,327	4,469,200	8,310,700	6,597,400	-	6,597,400	47.6%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Parks & Recreation Capital								
RegPk - Lightning Detection	-	100,000	100,000	-	-	-	-	-
Vanderbilt Pkg Garage Repairs	-	385,046	385,000	-	-	-	-	-
Parks & Recreation Capital	-	485,046	485,000	-	-	-	-	-
Tourist Development Council - Park Beaches								
Barefoot Beach Boardwalk & Pavilions	-	54,017	54,000	-	-	-	-	-
Barefoot Beach Boardwalk Repairs	-	284,397	284,400	-	-	-	-	-
Barefoot Beach Cons Bldg	-	10,600	10,600	-	-	-	-	-
Barefoot Beach Parking & Road Seal/Stripe	-	567,801	567,800	-	-	-	-	-
Barefoot Beach Preserve	-	205,775	205,700	-	-	-	-	-
Beach Park Facility Maintenance	-	82,767	82,800	-	-	-	-	-
Beach Pk Restroom Cleaning	-	7,390	7,400	-	-	-	-	-
Boardwalk Replacement	-	180,610	180,600	-	-	-	-	-
Clam Pass Boardwalk Repair	-	31,791	31,800	-	-	-	-	-
Clam Pass Park Improv	-	50,070	50,100	-	-	-	-	-
Clam Pass Restroom Expansion	-	8,755	8,800	-	-	-	-	-
Clam Pass Trim Mangrove	-	38,805	38,800	-	-	-	-	-
FDOT STSD Beach Bus Circular	-	97,413	97,400	-	-	-	-	-
Parking Meters	-	19,250	19,300	-	-	-	-	-
Tigertail Beach Bathroom	-	282,295	282,300	-	-	-	-	-
Tigertail Beach Park Improvements	-	547,279	547,300	-	-	-	-	-
Tigertail Beach Update Playground	-	1,625	1,600	-	-	-	-	-
Vanderbilt Bch Boardwalk Improvements	-	317,444	317,500	-	-	-	-	-

Capital Improvement Program

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Tourist Development Council - Park Beaches								
X-fers/Reserves - Fund (1100)	4,469,200	4,469,200	32,100	6,597,400	-	-	-	-
Tourist Development Council - Park Beaches	4,469,200	7,257,284	2,820,300	6,597,400	-	-	-	-
Program Total Project Budget	4,469,200	7,742,330	3,305,300	6,597,400	-	-	-	-

Notes

In December 2005, the Board authorized the segregation of funds collected for park beach facilities from funds collected for beach renourishment/pass maintenance activities. The fact that dollars dedicated to park beach facilities were co-mingled with beach renourishment funds proved problematic in identifying compliance with beach renourishment reserve guidelines and in identifying funds available for park beach facilities. As a result, the Park Beaches Fund (1100) was established allowing staff to budget and financially account for revenues and expenditures devoted to park beach projects. The TDC Beach Capital Fund (1105) became solely used to account for beach renourishment/pass maintenance projects and related activities and reserves.

On April 23, 2013, the Board authorized amendments to the Tourist Tax Ordinance revising the distribution of Tourist Taxes to Category A Beach projects. The overall distribution to beach parks and beach renourishment was reduced from 50% to 41.29% of TDC revenue. Within Category A, the distribution to park beach facilities was reduced from 16.67% to 4.48% and the distribution to beach renourishment was increased from 33.33% to 36.82%. On July 11, 2017, the Board approved increasing the Tourist Development Tax from 4% to 5% and distribution adjustments among Tourist Tax supported funds. The revenue-neutral allocation to Beach Park Facilities represents approximately 3.58% of the Tourist Tax revenue budget.

In FY2021, an advance (loan) of \$7.3 million was transferred to the Sports Complex Fund (3007) to support Paradise Coast Sports Complex phase 2 improvements.

In FY2024, a partial repayment of the advance in the amount of \$250,000 is scheduled from the Sports Complex Fund (3007).

Capital Improvement Program

TDC Category A Beach Renourish/Pass Maint Cap - Fund (1105)

Mission Statement

To account for capital projects funded by Tourist Development Tax (TDT) for Beach Renourishment / Pass Maintenance projects.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	67,552	600	600	900	-	900	50.0%
Operating Expense	1,975,555	3,622,500	16,687,200	2,449,400	-	2,449,400	(32.4)%
Capital Outlay	14,556,105	8,730,000	21,699,500	3,605,000	-	3,605,000	(58.7)%
Remittances	921,400	-	-	-	-	-	na
Net Operating Budget	17,520,612	12,353,100	38,387,300	6,055,300	-	6,055,300	(51.0)%
Trans to Tax Collector	310,016	336,000	336,000	369,600	-	369,600	10.0%
Trans to 1102 TDC Bch&Inlet Mgt	817,600	992,300	992,300	957,500	-	957,500	(3.5)%
Trans to 1804 P&R Sea Turtle	171,700	171,700	171,700	171,700	-	171,700	0.0%
Reserve for Capital	-	42,470,500	-	59,663,900	-	59,663,900	40.5%
Reserve for Catastrophic Event	-	500,000	-	1,000,000	-	1,000,000	100.0%
Total Budget	18,819,928	56,823,600	39,887,300	68,218,000	-	68,218,000	20.1%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Tourist Devel Tax	17,191,781	13,438,900	16,640,400	14,782,800	-	14,782,800	10.0%
Miscellaneous Revenues	3,300	-	-	-	-	-	na
Interest/Misc	1,788,270	350,000	1,185,600	1,250,000	-	1,250,000	257.1%
Adv/Repay fm 3007 Sports Cmplx	-	250,000	250,000	250,000	-	250,000	0.0%
Carry Forward	70,948,300	43,474,200	74,548,100	52,736,800	-	52,736,800	21.3%
Less 5% Required By Law	-	(689,500)	-	(801,600)	-	(801,600)	16.3%
Total Funding	89,931,651	56,823,600	92,624,100	68,218,000	-	68,218,000	20.1%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Hurricane Events								
Hurricane Idalia	-	50,000	50,000	-	-	-	-	-
Hurricane Irma	-	683,745	-	-	-	-	-	-
Hurricane Events	-	733,745	50,000	-	-	-	-	-
Hurricane Ian								
Hurricane Ian	2,000,000	13,212,866	13,212,900	-	-	-	-	-
Parks & Recreation Capital								
AOlesky Sea Wall Repair	-	420,713	420,600	-	-	-	-	-
Tourist Development Council - Beaches								
Beach Emergency Response	300,000	597,575	597,600	-	-	-	-	-
Beach Tilling	30,000	192,379	192,400	30,000	-	-	-	-
Beach Tractor Shelter	-	22,663	22,700	-	-	-	-	-
City/County Beach Monitoring	170,000	245,751	245,800	170,000	-	-	-	-
Clam Pass Beach Maintenance	100,000	380,253	380,300	-	-	-	-	-
Clam Pass Dredge Pelican Bay	250,000	559,148	559,100	20,000	-	-	-	-
Co Beach Analysis & Design	-	13,916	13,900	25,000	-	-	-	-
Coastal Resiliency	500,000	1,727,896	1,727,900	500,000	-	-	-	-
Collier Beach Renourishment - General	-	124,358	-	-	-	-	-	-
Collier Creek Modeling, Jetty Rework and Channel Training	-	4,120,040	4,120,100	-	-	-	-	-



Collier County Government
Fiscal Year 2025 Tentative Budget - Capital Improvement Program

Capital Improvement Program

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Tourist Development Council - Beaches								
County Beach Cleaning	601,100	942,249	942,200	500,300	-	-	-	-
Doctors Pass Dredging	25,000	223,086	223,100	50,000	-	-	-	-
Jolly Bridge Ongoing Maintenance	-	46,625	46,600	-	-	-	-	-
Local Gov't Funding Request	25,000	52,610	52,600	25,000	-	-	-	-
Lowdermilk Maintenance	-	-	200,000	-	-	-	-	-
Marco S NTP & Renourishment	-	386,023	386,100	200,000	-	-	-	-
Naples Beach Cleaning	197,000	402,182	702,200	200,000	-	-	-	-
Naples Beach Renourishment	-	1,421,207	1,421,200	1,750,000	-	-	-	-
Naples Pier Repair and Maintenance	200,000	600,014	2,600,000	-	-	-	-	-
Near Shore Hard Bottom Monitoring	230,000	645,908	645,900	230,000	-	-	-	-
North Pk Shore Bch Maintenance	-	49,067	-	-	-	-	-	-
Park Shore Bch Renourishment	3,800,000	4,206,688	4,206,700	-	-	-	-	-
Shore Bird Monitoring	25,000	186,757	186,800	25,000	-	-	-	-
TDC Administration	75,000	463,965	464,000	75,000	-	-	-	-
Tigartail Lagoon	-	-	-	380,000	-	-	-	-
Tiger Tail Beach Access Road Expansion	-	170,000	50,000	25,000	-	-	-	-
Vanderbilt Beach Renourishment	3,800,000	4,194,485	4,194,500	1,750,000	-	-	-	-
Vegetation Repairs - Exotic Removal	-	147,866	147,900	-	-	-	-	-
Wiggins Pass Dredge	25,000	374,243	374,200	100,000	-	-	-	-
X-fers/Reserves - Fund (1105)	44,470,500	44,470,500	1,500,000	62,162,700	-	-	-	-
Tourist Development Council - Beaches	54,823,600	66,967,454	26,203,800	68,218,000	-	-	-	-
Program Total Project Budget	56,823,600	81,334,778	39,887,300	68,218,000	-	-	-	-

Capital Improvement Program

Notes

In December 2005, the Board authorized the segregation of funds collected for park beach facilities from funds collected for beach renourishment/pass maintenance activities. The fact that dollars dedicated to park beach facilities were co-mingled with beach renourishment funds proved problematic in identifying compliance with beach renourishment reserve guidelines and in identifying funds available for park beach facilities. As a result, the Park Beaches Fund (1100) was established allowing staff to budget and account for revenues and expenditures devoted to park beach projects. The TDC Beach Renourishment Capital Fund (1105) became solely used to account for beach renourishment/pass maintenance projects and related activities and reserves.

On April 23, 2013, under a 4 percent TDT levy the Board authorized amendments to the Tourist Tax Ordinance revising the distribution of Tourist Taxes to TDC Category "A" Beach projects. The overall distribution to beach parks and beach renourishment was reduced from 50% to 41.29% of TDC revenue. Within Category "A", the distribution to park beach facilities was reduced from 16.67% to 4.48% and the distribution to beach renourishment/Pass Maintenance was increased from 33.33% to 36.82%.

In FY 2018 a reserve for potential reimbursement to the Florida Department of Emergency Management (FDEM) was established at \$7,000,000. In a letter dated February 5, 2018, FDEM communicated the settlement of the remaining reimbursement issue. According to that letter, there is no payment due from the County, instead, out of an outstanding County reimbursement request of \$7,700,000 FDEM has agreed to pay \$3,700,000 with the County conceding \$4,000,000 of the requested amount. The settlement allows the segregated reimbursement reserve to be eliminated and the funds moved to general capital reserves.

On July 11, 2017, the Board approved increasing the Tourist Development Tax from 4% to 5% and distribution adjustments among Tourist Tax supported funds. Relative to overall Tourist Development Taxes, the beach renourishment allocation represents 38.98% of the tax revenue budget.

Forecast FY 2024

Forecast expenditures reflect FY 2023 project budgets and ongoing projects established in prior years.

Current FY 2025

Construction projects programmed for FY 2024 are shown in the table provided.

Revenues

Tourist Development Taxes is the principal source of revenue to support beach renourishment and inlet management. The Florida Statute authorizes Beach renourishment and inlet management funding from the first three pennies of TDT. Relative to the three pennies, the Beach Renourishment Fund (1105) receives 64.96% of available TDC tax revenue and the Beach Park Facilities Fund (1100) receives 5.96% for a total of 70.92% of available TDT monies going to beaches. Estimated TDT allocation to Beach Renourishment Fund (1105) is anticipated to be \$14,782,800, approximately 10% above the prior year budget.

Capital Improvement Program
TDC Capital Projects Fund (1108)

Mission Statement

To manage TDT supported capital projects including the portion of the 5th penny of Tourist Development Tax earmarked for Sports & Special Events Complex capital improvements and debt service.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	85,224	-	584,800	-	-	-	na
Net Operating Budget	85,224	-	584,800	-	-	-	na
Trans to Tax Collector	126,023	158,000	158,000	173,800	-	173,800	10.0%
Trans to 2017 TDT Rev Bond	3,730,300	3,754,500	3,754,500	3,694,100	-	3,694,100	(1.6)%
Trans to 3007 Sports Complex	3,382,500	2,698,200	2,698,200	3,431,500	-	3,431,500	27.2%
Reserve for Capital	-	179,200	-	397,500	-	397,500	121.8%
Total Budget	7,324,048	6,789,900	7,195,500	7,696,900	-	7,696,900	13.4%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Tourist Devel Tax	6,301,174	4,923,200	6,096,000	5,415,500	-	5,415,500	10.0%
Interest/Misc	69,596	50,000	75,800	50,000	-	50,000	0.0%
Carry Forward	4,481,600	2,065,700	3,528,400	2,504,700	-	2,504,700	21.3%
Less 5% Required By Law	-	(249,000)	-	(273,300)	-	(273,300)	9.8%
Total Funding	10,852,370	6,789,900	9,700,200	7,696,900	-	7,696,900	13.4%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
County Manager's Capital								
2023 US Open Pickleball ENCP	-	584,776	584,800	-	-	-	-	-
X-fers/Reserves - Fund (1108)	6,789,900	6,789,900	6,610,700	7,696,900	-	-	-	-
County Manager's Capital	6,789,900	7,374,676	7,195,500	7,696,900	-	-	-	-
Program Total Project Budget	6,789,900	7,374,676	7,195,500	7,696,900	-	-	-	-

Capital Improvement Program

Notes

On July 11, 2017 the Board approved increasing the Tourist Development Tax (TDT) from 4% to 5% as well as distribution adjustments among Tourist Tax supported funds. The County's Sports & Special Events Complex is funded by a portion (71.4%) of the added 5th percent. Proceeds from Collier County Tourist Development Tax Revenue Bonds, Series 2018 were used to construct the facility.

Forecast FY 2024

An annual TDT tax distribution to this fund supports debt service for the Paradise Coast Sports & Events Complex Bond shown as a transfer to Fund (2017). Additionally, the forecast includes a transfer of \$2,698,200 to Fund (3007) supporting a portion of Sports and Events Complex Phase 2 construction.

Current FY 2025

A transfer of \$3,431,500 to Fund (3007) for construction funding for the Paradise Coast Sports and Events Complex is provided in addition to a transfer to the Tourist Development Tax Revenue Bond Fund (2017).

Revenues

This fund is supported by an allocation of 71.4% of the 5th penny of the Tourist Development Tax. The TDT budget is \$5,415,500, approximately 10% higher than the prior year.



Capital Improvement Program

Sea Turtle Monitoring (1804)

Mission Statement

To protect nests and collect data on sea turtle nesting and hatching activities, in order to fulfill permit requirements for beach raking and beach renourishment. Protecting sea turtle nests also allows beachfront property owners to obtain permits for certain activities seaward of the State Coastal Construction Control Line (CCCL).

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	267,300	382,100	251,800	394,100	-	394,100	3.1%
Operating Expense	12,113	94,000	174,200	152,400	-	152,400	62.1%
Capital Outlay	-	12,000	24,000	-	-	-	(100.0)%
Net Operating Budget	279,413	488,100	450,000	546,500	-	546,500	12.0%
Trans to 1011 Unincorp Gen Fd	18,000	-	-	-	-	-	na
Reserve for Contingencies	-	21,000	-	21,000	-	21,000	0.0%
Reserve for Capital	-	121,600	-	286,600	-	286,600	135.7%
Total Budget	297,413	630,700	450,000	854,100	-	854,100	35.4%
Total FTE	3.00	3.00	3.00	3.00	-	3.00	0.0%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	8,548	8,000	9,000	9,000	-	9,000	12.5%
Trans fm 0001 General Fund	133,000	138,700	138,700	143,500	-	143,500	3.5%
Trans fm 1105 TDC Bch&Inlet Mgt	171,700	171,700	171,700	171,700	-	171,700	0.0%
Carry Forward	265,800	312,700	661,100	530,500	-	530,500	69.7%
Less 5% Required By Law	-	(400)	-	(600)	-	(600)	50.0%
Total Funding	579,048	630,700	980,500	854,100	-	854,100	35.4%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Tourist Development Council - Beaches								
Sea Turtle Monitoring	-	-	450,000	546,500	-	-	-	-
X-fers/Reserves - Fund (1804)	-	-	-	307,600	-	-	-	-
Tourist Development Council - Beaches	-	-	450,000	854,100	-	-	-	-
Program Total Project Budget	-	-	450,000	854,100	-	-	-	-

Revenues

Sea Turtle Monitoring is supported by a grant from TDC Beach Re-nourishment Fund (1105) with a total amount of \$171,700 and a transfer from the General Fund (0001) with a total amount of \$143,500.



Capital Improvement Program Transportation Grants (1841-1842)

Mission Statement

To account for the funds received from federal and state grants within the Growth Management Department supporting transportation, stormwater, coastal zone management as well as MPO planning.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	375,336	-	777,200	-	-	-	na
Operating Expense	1,244,952	-	24,027,000	-	-	-	na
Capital Outlay	7,182,438	-	51,352,000	-	-	-	na
Net Operating Budget	8,802,726	-	76,156,200	-	-	-	na
Trans to 1809 MPO Grants	6,552	-	-	-	-	-	na
Total Budget	8,809,278	-	76,156,200	-	-	-	na
Total FTE	5.00	5.00	4.00	4.00	-	4.00	(20.0)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	3,696,617	-	51,617,600	-	-	-	na
Miscellaneous Revenues	-	-	1,500	-	-	-	na
Reimb From Other Depts	56,386	-	-	-	-	-	na
Trans fm 1011 Unincorp GenFd	311	-	900	-	-	-	na
Trans fm 1809 MPO Grant	-	-	10,000	-	-	-	na
Trans fm 3018 Sales Tx Cap	-	-	4,000,000	-	-	-	na
Trans fm 3050 Stormwtr Cap	-	-	2,809,800	-	-	-	na
Trans fm 3052 Stormwtr CIP Bond	-	-	8,535,600	-	-	-	na
Trans fm 3081 GM Transp Cap	2,575,730	-	221,100	-	-	-	na
Trans fm 3083 Rd Const-Gas Tax	703,612	-	1,100,000	-	-	-	na
Trans fm 3090 Rd ImpFee #1	-	-	155,000	-	-	-	na
Trans fm 3091 Rd ImpFee# 2	-	-	990,300	-	-	-	na
Trans fm 3093 Rd ImpFee #4	-	-	4,214,400	-	-	-	na
Trans fm 3095 Rd ImpFee #5	-	-	2,500,000	-	-	-	na
Total Funding	7,032,656	-	76,156,200	-	-	-	na

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Coastal Zone Management Capital								
FWC Der Vessel	-	-229	-	-	-	-	-	-
Landscape Capital								
Davis Blvd Landscaping	-	965,000	965,000	-	-	-	-	-
US 41 Landscaping	-	100,000	100,000	-	-	-	-	-
Landscape Capital	-	1,065,000	1,065,000	-	-	-	-	-
Stormwater Capital								
FDEP Water Restoration Grant	-	500,000	500,000	-	-	-	-	-
Restore Consortium	-	518,914	518,900	-	-	-	-	-
USDA NRCS EWP	-	12,138,314	12,138,300	-	-	-	-	-
Stormwater Capital	-	13,157,228	13,157,200	-	-	-	-	-
Transportation Capital								
Airport Road N of Vanderbilt Road	-	12,614,496	12,614,400	-	-	-	-	-
Bridge Repairs and Construction	-	1,508,263	1,508,300	-	-	-	-	-
Co Barn Sidewalk 438091	-	2,508,376	2,508,400	-	-	-	-	-



Collier County Government
Fiscal Year 2025 Tentative Budget - Capital Improvement Program

Capital Improvement Program

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Transportation Capital								
CTD Planning 22/23	-	5,925	6,000	-	-	-	-	-
CTD Planning 23/24	-	26,744	26,700	-	-	-	-	-
FDEP Red Tide RT015	-	401,090	401,100	-	-	-	-	-
FDOT 443375 Lake Trafford Rd SW & Bike Lane	-	52,338	52,300	-	-	-	-	-
Green Blvd Bike Lanes	-	983,583	983,600	-	-	-	-	-
GSTP Gulf Seafood	-	1,521	1,500	-	-	-	-	-
Hurricane Em Recov FDEP 23C02	-	5,000,000	5,000,000	-	-	-	-	-
Immok/Livingston Flyover	-	5,000,000	5,000,000	-	-	-	-	-
Immokalee Rd Shoulder Imp	-	818,622	818,600	-	-	-	-	-
LAP 435013 Intelligent Transp System	-	28,091	28,100	-	-	-	-	-
LAP 437924 Travel Time Data	-	92,900	92,900	-	-	-	-	-
LAP 441480 Eden Park Sidewalk	-	1,407,508	1,407,500	-	-	-	-	-
LAP 441846 - 111th Ave N Bike Lane	-	592,333	592,400	-	-	-	-	-
LPA0524 Aqu Plant Harvstg Equip	-	110,000	110,000	-	-	-	-	-
MPO	-	88,880	88,800	-	-	-	-	-
MPO 5305 G1J00	-	13,161	12,900	-	-	-	-	-
MPO 5305 G2594 Grant	-	99,784	99,800	-	-	-	-	-
MPO UPWP 2018-2020	-	229	-	-	-	-	-	-
MPO UPWP 20-22	-	404	400	-	-	-	-	-
MPO UPWP 22-24	-	1,840,075	1,840,200	-	-	-	-	-
Safe Streets FHWA SS4A	-	250,000	250,000	-	-	-	-	-
Tiger IX	-	19,209,640	19,209,600	-	-	-	-	-
Vanderbilt, US41 to Goodlette Frank Rd	-	8,428,876	8,428,800	-	-	-	-	-
Vandrblt Dr Sidewalk 438092	-	851,727	851,700	-	-	-	-	-
Transportation Capital	-	61,934,566	61,934,000	-	-	-	-	-
Program Total Project Budget	-	76,156,565	76,156,200	-	-	-	-	-

Notes

Upon receipt, new grant programs are brought before the Board of County Commissioners for approval and acceptance. At that time, budgets are added to the financial accounting and grant management system.

Capital Improvement Program Transportation Grants (1841-1842)

Mission Statement

To account for the funds received from federal and state grants within the Growth Management Department supporting transportation, stormwater, coastal zone management as well as MPO planning.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	375,336	-	777,200	-	-	-	na
Operating Expense	1,244,952	-	24,027,000	-	-	-	na
Capital Outlay	7,182,438	-	51,352,000	-	-	-	na
Net Operating Budget	8,802,726	-	76,156,200	-	-	-	na
Trans to 1809 MPO Grants	6,552	-	-	-	-	-	na
Total Budget	8,809,278	-	76,156,200	-	-	-	na
Total FTE	5.00	5.00	4.00	4.00	-	4.00	(20.0)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	3,696,617	-	51,617,600	-	-	-	na
Miscellaneous Revenues	-	-	1,500	-	-	-	na
Reimb From Other Depts	56,386	-	-	-	-	-	na
Trans fm 1011 Unincorp GenFd	311	-	900	-	-	-	na
Trans fm 1809 MPO Grant	-	-	10,000	-	-	-	na
Trans fm 3018 Sales Tx Cap	-	-	4,000,000	-	-	-	na
Trans fm 3050 Stormwtr Cap	-	-	2,809,800	-	-	-	na
Trans fm 3052 Stormwtr CIP Bond	-	-	8,535,600	-	-	-	na
Trans fm 3081 GM Transp Cap	2,575,730	-	221,100	-	-	-	na
Trans fm 3083 Rd Const-Gas Tax	703,612	-	1,100,000	-	-	-	na
Trans fm 3090 Rd ImpFee #1	-	-	155,000	-	-	-	na
Trans fm 3091 Rd ImpFee# 2	-	-	990,300	-	-	-	na
Trans fm 3093 Rd ImpFee #4	-	-	4,214,400	-	-	-	na
Trans fm 3095 Rd ImpFee #5	-	-	2,500,000	-	-	-	na
Total Funding	7,032,656	-	76,156,200	-	-	-	na

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Coastal Zone Management Capital								
FWC Der Vessel	-	-229	-	-	-	-	-	-
Landscape Capital								
Davis Blvd Landscaping	-	965,000	965,000	-	-	-	-	-
US 41 Landscaping	-	100,000	100,000	-	-	-	-	-
Landscape Capital	-	1,065,000	1,065,000	-	-	-	-	-
Stormwater Capital								
FDEP Water Restoration Grant	-	500,000	500,000	-	-	-	-	-
Restore Consortium	-	518,914	518,900	-	-	-	-	-
USDA NRCS EWP	-	12,138,314	12,138,300	-	-	-	-	-
Stormwater Capital	-	13,157,228	13,157,200	-	-	-	-	-
Transportation Capital								
Airport Road N of Vanderbilt Road	-	12,614,496	12,614,400	-	-	-	-	-
Bridge Repairs and Construction	-	1,508,263	1,508,300	-	-	-	-	-
Co Barn Sidewalk 438091	-	2,508,376	2,508,400	-	-	-	-	-



Collier County Government
Fiscal Year 2025 Tentative Budget - Capital Improvement Program

Capital Improvement Program

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Transportation Capital								
CTD Planning 22/23	-	5,925	6,000	-	-	-	-	-
CTD Planning 23/24	-	26,744	26,700	-	-	-	-	-
FDEP Red Tide RT015	-	401,090	401,100	-	-	-	-	-
FDOT 443375 Lake Trafford Rd SW & Bike Lane	-	52,338	52,300	-	-	-	-	-
Green Blvd Bike Lanes	-	983,583	983,600	-	-	-	-	-
GSTP Gulf Seafood	-	1,521	1,500	-	-	-	-	-
Hurricane Em Recov FDEP 23C02	-	5,000,000	5,000,000	-	-	-	-	-
Immok/Livingston Flyover	-	5,000,000	5,000,000	-	-	-	-	-
Immokalee Rd Shoulder Imp	-	818,622	818,600	-	-	-	-	-
LAP 435013 Intelligent Transp System	-	28,091	28,100	-	-	-	-	-
LAP 437924 Travel Time Data	-	92,900	92,900	-	-	-	-	-
LAP 441480 Eden Park Sidewalk	-	1,407,508	1,407,500	-	-	-	-	-
LAP 441846 - 111th Ave N Bike Lane	-	592,333	592,400	-	-	-	-	-
LPA0524 Aqu Plant Harvstg Equip	-	110,000	110,000	-	-	-	-	-
MPO	-	88,880	88,800	-	-	-	-	-
MPO 5305 G1J00	-	13,161	12,900	-	-	-	-	-
MPO 5305 G2594 Grant	-	99,784	99,800	-	-	-	-	-
MPO UPWP 2018-2020	-	229	-	-	-	-	-	-
MPO UPWP 20-22	-	404	400	-	-	-	-	-
MPO UPWP 22-24	-	1,840,075	1,840,200	-	-	-	-	-
Safe Streets FHWA SS4A	-	250,000	250,000	-	-	-	-	-
Tiger IX	-	19,209,640	19,209,600	-	-	-	-	-
Vanderbilt, US41 to Goodlette Frank Rd	-	8,428,876	8,428,800	-	-	-	-	-
Vandrblt Dr Sidewalk 438092	-	851,727	851,700	-	-	-	-	-
Transportation Capital	-	61,934,566	61,934,000	-	-	-	-	-
Program Total Project Budget	-	76,156,565	76,156,200	-	-	-	-	-

Notes

Upon receipt, new grant programs are brought before the Board of County Commissioners for approval and acceptance. At that time, budgets are added to the financial accounting and grant management system.

Capital Improvement Program
County Wide Capital Project Fund (3001)

Mission Statement

To provide funding for operation and maintenance of the 800 MHz Inter-government Radio System. The system provides interoperable radio communications for law enforcement, EMS, fire service, and local government including the Collier County Public Schools operating a total of 6,000 radios.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	3,884	-	74,300	-	-	-	na
Capital Outlay	-	6,000,000	7,684,800	-	-	-	(100.0)%
Net Operating Budget	3,884	6,000,000	7,759,100	-	-	-	(100.0)%
Total Budget	3,884	6,000,000	7,759,100	-	-	-	(100.0)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Trans fm 0001 General Fund	1,213,000	6,000,000	6,000,000	-	-	-	(100.0)%
Carry Forward	550,000	-	1,759,100	-	-	-	na
Total Funding	1,763,000	6,000,000	7,759,100	-	-	-	(100.0)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Emergency Management Services								
800 MHz Upgrade	6,000,000	7,759,100	7,759,100	-	-	-	-	-
Program Total Project Budget	6,000,000	7,759,100	7,759,100	-	-	-	-	-

Forecast FY 2024

Three key projects were undertaken in FY24. First, the replacement of the existing fixed generators that are under county responsibility (8 sites) is underway. Second, environmental monitoring and control solutions are being installed in all communications shelters owned by the county (9 locations). Third, the radio system core network elements software and hardware were upgraded to a current system release, along with the installation of upgraded router hardware at select sites, and a third control point, providing additional access control, security, and redundancy.

Current FY 2025

Real-time Security Operations Center services are being planned to provide additional security against unwanted access. Security cameras with remote access are planned for all communications shelters owned by the county. Additional router upgrades are planned to the remainder of the P25 tower sites. Finally, emergency backup repeater sites are being planned for alternate tower locations, to provide a backup communications network.

Capital Improvement Program County Wide Capital Projects Fund (3001)

Mission Statement

To provide General Fund funding for various capital projects under the various Constitutional Officers.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	663,122	4,215,000	9,854,200	5,822,000	-	5,822,000	38.1%
Capital Outlay	661,724	1,000,000	7,313,200	5,500,000	-	5,500,000	450.0%
Remittances	450,000	-	-	-	-	-	na
Net Operating Budget	1,774,846	5,215,000	17,167,400	11,322,000	-	11,322,000	117.1%
Total Budget	1,774,846	5,215,000	17,167,400	11,322,000	-	11,322,000	117.1%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Trans fm 0001 General Fund	4,747,500	4,815,000	4,815,000	10,922,000	-	10,922,000	126.8%
Adv/Repay fm 3032 Correct ImpFe	700,000	400,000	400,000	400,000	-	400,000	0.0%
Carry Forward	8,029,500	-	11,952,400	-	-	-	na
Total Funding	13,477,000	5,215,000	17,167,400	11,322,000	-	11,322,000	117.1%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Facilities Management Capital								
Government Ops Business Park	-	770,296	770,300	-	-	-	-	-
Other Constitutional Officers								
Clerk Improvements	-	400,000	400,000	-	-	-	-	-
Fire Life Safety	750,000	750,000	750,000	-	-	-	-	-
IM Gov't Ctr Renov	150,000	667,500	667,500	-	-	-	-	-
SOE ParkingLot Repairs	50,000	50,000	50,000	-	-	-	-	-
Other Constitutional Officers	950,000	1,867,500	1,867,500	-	-	-	-	-
Sheriff Office Capital								
Automatic Fingerprint ID System Replacement	-	550,000	550,000	-	-	-	-	-
Building J Renovation/Repair	500,000	2,027,600	2,027,600	1,417,000	-	-	-	-
CCSO New Gun Range Fac	500,000	500,000	500,000	-	-	-	-	-
CCSO Rifle Range Roof Repair	45,000	45,000	45,000	-	-	-	-	-
Forensics Furniture,Fixtures and Equipment	-	-	-	2,000,000	-	-	-	-
J1/J2 Breaker Expansion	-	-	-	1,500,000	-	-	-	-
J1-J2-J3 Roof Replacement	-	4,965,107	4,965,100	-	-	-	-	-
J3 Roof Overlay	-	-	-	750,000	-	-	-	-
Jail & Related Exterior/Building Envelope Repairs	920,000	920,000	920,000	400,000	-	-	-	-
Jail Admin HVAC 1-2nd Floor	-	-	-	1,000,000	-	-	-	-
Jail HVAC System Redesign & Replacement	500,000	594,912	594,900	-	-	-	-	-
Jail Kitchen Renovation	-	385,407	385,400	-	-	-	-	-
Sheriff Elevator Repair	400,000	400,000	400,000	-	-	-	-	-
Sheriff Law Enforcement Capital Improvements	500,000	2,010,068	2,010,100	2,255,000	-	-	-	-
SO Jail Windows	500,000	500,000	500,000	500,000	-	-	-	-



Collier County Government
Fiscal Year 2025 Tentative Budget - Capital Improvement Program

Capital Improvement Program

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Sheriff Office Capital								
SO Substation #1 N Naples	400,000	590,000	590,000	-	-	-	-	-
SO Substation #5 E-City/E Naples	-	510,000	510,000	-	-	-	-	-
Sheriff Office Capital	4,265,000	13,998,094	13,998,100	9,822,000	-	-	-	-
Supervisor of Elections Capital								
SOE Walkway	-	280,000	280,000	-	-	-	-	-
Voting Machines	-	251,510	251,500	1,500,000	-	-	-	-
Supervisor of Elections Capital	-	531,510	531,500	1,500,000	-	-	-	-
Program Total Project Budget	5,215,000	17,167,400	17,167,400	11,322,000	-	-	-	-

Capital Improvement Program
County Wide Capital Projects Fund (3001)

Mission Statement

To provide General Fund funding for various capital projects under the Office of the County Manager.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	1,823,182	1,285,000	3,271,000	800,000	-	800,000	(37.7)%
Capital Outlay	-	-	3,045,400	-	-	-	na
Net Operating Budget	1,823,182	1,285,000	6,316,400	800,000	-	800,000	(37.7)%
Total Budget	1,823,182	1,285,000	6,316,400	800,000	-	800,000	(37.7)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	57,177	-	-	-	-	-	na
FEMA - Fed Emerg Mgt Agency	1,029,191	-	-	-	-	-	na
Trans fm 0001 General Fund	-	1,285,000	1,285,000	800,000	-	800,000	(37.7)%
Carry Forward	-	-	5,031,400	-	-	-	na
Total Funding	1,086,368	1,285,000	6,316,400	800,000	-	800,000	(37.7)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
County Manager's Capital								
Corporate Improvement Software	90,000	151,182	151,200	80,000	-	-	-	-
Customer Experience Mgt Software	75,000	100,790	100,800	120,000	-	-	-	-
Financial Mgmt System (SAP)	1,000,000	5,775,618	5,775,600	100,000	-	-	-	-
GovMax Software	120,000	288,810	288,800	500,000	-	-	-	-
County Manager's Capital	1,285,000	6,316,400	6,316,400	800,000	-	-	-	-
Program Total Project Budget	1,285,000	6,316,400	6,316,400	800,000	-	-	-	-



Capital Improvement Program County Wide Capital Projects Fund (3001)

Mission Statement

To provide General Fund funding for various capital projects under the Facilities Management Division under the Office of the County Manager.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	6,607,830	8,025,000	30,489,400	26,714,700	-	26,714,700	232.9%
Capital Outlay	925,187	9,360,500	24,857,800	3,000,000	-	3,000,000	(68.0)%
Grants and Aid	-	500,000	500,000	3,000,000	-	3,000,000	500.0%
Net Operating Budget	7,533,016	17,885,500	55,847,200	32,714,700	-	32,714,700	82.9%
Trans to 1017 Water Polltn Ctrl	-	915,500	915,500	-	-	-	(100.0)%
Adv/Repay to 1813 FEMA Events	20,000,000	15,000,000	15,000,000	-	-	-	(100.0)%
Adv/Repay to 3034 Govt Imp Fe	757,700	1,383,900	1,383,900	1,700,700	-	1,700,700	22.9%
Reserve for Future Capital Replacements	-	22,467,300	-	7,617,100	-	7,617,100	(66.1)%
Total Budget	28,290,716	57,652,200	73,146,600	42,032,500	-	42,032,500	(27.1)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	191,378	-	-	-	-	-	na
Interest/Misc	1,564,953	130,000	932,900	130,000	-	130,000	0.0%
Trans fm 0001 General Fund	43,065,800	40,234,500	40,234,500	18,304,400	-	18,304,400	(54.5)%
Trans fm 1001 Rd & Bridge	38,300	-	-	-	-	-	na
Trans fm 1007 PB Beaut MSTBU	8,700	-	-	-	-	-	na
Trans fm 1011 Unincorp GenFd	133,500	-	-	-	-	-	na
Trans fm 1013 Com Dev	121,400	-	-	-	-	-	na
Trans fm 1104 TDC Mgt & Ops	5,100	-	-	-	-	-	na
Trans fm 4090 Airport Ops	33,700	-	-	-	-	-	na
Trans fm 5021 Fleet Mgt	113,400	-	-	-	-	-	na
Adv/Repay fm 3030 EMS Imp Fees	240,700	128,100	128,100	133,900	-	133,900	4.5%
Carry Forward	54,382,800	17,166,100	55,321,800	23,470,700	-	23,470,700	36.7%
Less 5% Required By Law	-	(6,500)	-	(6,500)	-	(6,500)	0.0%
Total Funding	99,899,731	57,652,200	96,617,300	42,032,500	-	42,032,500	(27.1)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Emergency Management Services								
Medical Examiner Renovation	2,200,000	4,667,697	4,667,800	-	-	-	-	-
Facilities Management Capital								
A/C, Heating, & Ventilation Repairs	975,000	3,686,039	3,686,200	4,600,000	-	-	-	-
ADA Compliance	100,000	586,171	586,200	250,000	-	-	-	-
Camp Keais Property	585,500	1,455,179	1,455,200	-	-	-	-	-
Campus Transformer	1,300,000	1,300,000	1,300,000	1,500,000	-	-	-	-
Card Access	-	-	-	120,000	-	-	-	-
Co Barn Fleet Fac Improv	-	3,505	3,500	-	-	-	-	-
Code Blue Up	-	-	-	600,000	-	-	-	-
County-wide Relocations	-	552,256	552,300	-	-	-	-	-
Electrical	400,000	1,146,085	1,146,000	650,000	-	-	-	-
Elevator Repairs, Replacement	750,000	2,755,108	2,755,100	336,500	-	-	-	-



Collier County Government
Fiscal Year 2025 Tentative Budget - Capital Improvement Program

Capital Improvement Program

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Facilities Management Capital								
EOC Video Wall	-	30,000	30,000	-	-	-	-	-
ESC OAU, Humidity Controls VAV	-	-	-	2,000,000	-	-	-	-
Exterior Bldg Improve	950,000	2,300,187	2,300,300	2,953,500	-	-	-	-
Fire Alarms/Life Safety	500,000	1,235,996	1,236,100	2,301,200	-	-	-	-
General Building Repairs	750,000	1,438,783	1,438,800	2,095,000	-	-	-	-
Generators	-	50,816	50,800	1,300,000	-	-	-	-
GG Estates Gov Ctr	500,000	500,000	500,000	-	-	-	-	-
Government Ops Business Park	-	4,397,896	4,397,900	-	-	-	-	-
Hussey Property	-	917,890	917,900	-	-	-	-	-
Interior Bldg Improve	150,000	220,774	220,800	170,000	-	-	-	-
IT Data Center HVAC Upgrade	-	-	-	500,000	-	-	-	-
Library Improvements	-	630,000	630,000	500,000	-	-	-	-
Lift Stations	1,000,000	1,000,000	1,000,000	-	-	-	-	-
Master Planning	300,000	300,000	300,000	1,425,000	-	-	-	-
Paint Plan	-	6,710	6,700	-	-	-	-	-
Parking Garage #1 Improve	-	1,489,896	1,489,900	-	-	-	-	-
Parking Lot Repairs	1,225,000	3,961,391	3,961,400	1,000,000	-	-	-	-
Plumbing	300,000	584,951	584,900	485,000	-	-	-	-
Reroofing Projects	1,400,000	2,426,005	2,426,000	1,928,500	-	-	-	-
Riveria Golf Estates	-	7,000	7,000	-	-	-	-	-
Security Equip. Replace(x-ray, etc)	1,500,000	1,500,000	1,500,000	-	-	-	-	-
Strategic Land Purchase	500,000	500,000	500,000	3,000,000	-	-	-	-
TBD_L1 Generator and Switchgear	-	-	-	2,000,000	-	-	-	-
Video Monitor Sys & Security	-	5,552,309	5,552,300	500,000	-	-	-	-
Wiggins Bay Parking Lot	-	-	-	1,500,000	-	-	-	-
Williams Reserve	-	50,000	50,000	-	-	-	-	-
X-fers/Reserves - Fund (3001)	39,766,700	39,892,700	17,299,400	9,317,800	-	-	-	-
Facilities Management Capital	52,952,200	80,477,647	57,884,700	41,032,500	-	-	-	-
Hurricane Events								
Hurricane Irma	-	68,449	-	-	-	-	-	-
Parks & Recreation Capital								
Golden Gate Golf Course	2,500,000	10,434,400	10,434,400	-	-	-	-	-
RegPk - Pool pumps & motors	-	-	-	1,000,000	-	-	-	-
Parks & Recreation Capital	2,500,000	10,434,400	10,434,400	1,000,000	-	-	-	-
Water / Sewer District Capital								
Integrated Asset Management	-	159,707	159,700	-	-	-	-	-
Program Total Project Budget	57,652,200	95,807,900	73,146,600	42,032,500	-	-	-	-

Capital Improvement Program
County Wide Capital Projects Fund (3001)

Mission Statement

To provide General Fund funding for various capital projects under Public Services Department.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	152,125	250,000	258,500	2,109,500	-	2,109,500	743.8%
Capital Outlay	794,536	750,000	1,338,300	3,150,000	-	3,150,000	320.0%
Net Operating Budget	946,661	1,000,000	1,596,800	5,259,500	-	5,259,500	426.0%
Total Budget	946,661	1,000,000	1,596,800	5,259,500	-	5,259,500	426.0%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Trans fm 0001 General Fund	450,000	550,000	550,000	4,787,000	-	4,787,000	770.4%
Adv/Repay fm 3031 Lib Imp Fee	500,000	450,000	450,000	472,500	-	472,500	5.0%
Carry Forward	593,454	-	596,800	-	-	-	na
Total Funding	1,543,454	1,000,000	1,596,800	5,259,500	-	5,259,500	426.0%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
County Extension, Education, & Training								
Univ Ext - Access Control Doors	-	53,026	53,000	-	-	-	-	-
Libraries Capital								
Books, Pubs. & Library Mat (3001)	750,000	778,294	778,300	650,000	-	-	-	-
E-Books & E-Audio (3001)	250,000	252,388	252,400	350,000	-	-	-	-
Fiber Optic	-	13,092	13,100	-	-	-	-	-
Libraries Capital	1,000,000	1,043,774	1,043,800	1,000,000	-	-	-	-
Public Services Capital								
DAS Facility at Camp Keais	-	-	-	1,000,000	-	-	-	-
DAS Facility Rehab	-	-	-	2,500,000	-	-	-	-
Golden Gate Senior Center Rehab	-	500,000	500,000	-	-	-	-	-
PSD Facilities Renovation and Remodel	-	-	-	759,500	-	-	-	-
Public Services Capital	-	500,000	500,000	4,259,500	-	-	-	-
Program Total Project Budget	1,000,000	1,596,800	1,596,800	5,259,500	-	-	-	-

Capital Improvement Program
County Wide Capital Projects Fund (3001)

Mission Statement

To account for capital projects funded by the Transportation Management Department.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	37,100	50,000	113,000	50,000	-	50,000	0.0%
Net Operating Budget	37,100	50,000	113,000	50,000	-	50,000	0.0%
Total Budget	37,100	50,000	113,000	50,000	-	50,000	0.0%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Trans fm 0001 General Fund	50,000	50,000	50,000	50,000	-	50,000	0.0%
Carry Forward	961,300	-	63,000	-	-	-	na
Total Funding	1,011,300	50,000	113,000	50,000	-	50,000	0.0%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Coastal Zone Management Capital								
Water Quality Testing	50,000	108,725	108,700	50,000	-	-	-	-
Facilities Management Capital								
Government Ops Business Park	-	4,275	4,300	-	-	-	-	-
Program Total Project Budget	50,000	113,000	113,000	50,000	-	-	-	-

Capital Improvement Program
Parks CIP 2020 Bond (3063)

Mission Statement

To provide accounting for the 2020 bond proceeds for Parks and Recreation's aquatic and other park related improvements.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	1,183,123	-	552,100	-	-	-	na
Capital Outlay	773,583	-	3,346,300	-	-	-	na
Net Operating Budget	1,956,707	-	3,898,400	-	-	-	na
Reserve for Capital	-	8,195,500	-	8,593,100	-	8,593,100	4.9%
Total Budget	1,956,707	8,195,500	3,898,400	8,593,100	-	8,593,100	4.9%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	318,005	119,000	198,700	119,000	-	119,000	0.0%
Carry Forward	13,818,500	8,082,500	12,179,800	8,480,100	-	8,480,100	4.9%
Less 5% Required By Law	-	(6,000)	-	(6,000)	-	(6,000)	0.0%
Total Funding	14,136,505	8,195,500	12,378,500	8,593,100	-	8,593,100	4.9%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Parks & Recreation Capital								
E Naples Welcome Ctr	-	55,555	55,600	-	-	-	-	-
GG CP Activity Pool Renovation	-	344,890	344,900	-	-	-	-	-
GG CP Pool Repairs	-	283,036	283,000	-	-	-	-	-
ISC Aquatics Renovation	-	56,518	56,500	-	-	-	-	-
Seawall Repair and Replacement	-	249,700	249,700	-	-	-	-	-
Sudgen Docks & Piers	-	25,310	25,300	-	-	-	-	-
Sun N Fun Repairs	-	2,883,334	2,883,400	-	-	-	-	-
X-fers/Reserves - Fund (3063)	8,195,500	8,195,500	-	8,593,100	-	-	-	-
Parks & Recreation Capital	8,195,500	12,093,843	3,898,400	8,593,100	-	-	-	-
Program Total Project Budget	8,195,500	12,093,843	3,898,400	8,593,100	-	-	-	-

Capital Improvement Program

Notes

On September 22, 2020, agenda item 11.B., the Board authorized the issuance of a Special Obligation Revenue Bond, Series 2020A to finance park improvements in the amount of \$20,000,000. Proceeds were received in October 2020.

The 2020A Special Obligation Revenue Bonds were issued to finance acquisition, construction and equipping of various capital improvements including but not limited to the following aquatic and other park related improvements listed below and as the same may be amended and/or supplemented from time to time.

* Various capital improvements at Sun & Fun (Proj 80421) Golden Gate (Proj 80275 & 80405) and Immokalee (Proj 80429) aquatic facilities including but not limited to, those related to pool restoration, electrical, decking, ADA improvements, activity and competitive pool improvements, bathhouse, slide tower, pump house, splash pads, flow rider & other improvements.

*Capital improvements at Caxambas Reg Pk (Proj 80423) including, but not limited to, those related to piers, stationary docks, floating docks, and boardwalks.

*Various capital improvements at Goodland and Port of the Islands Marinas including, but not limited to, assessment and renovation of dock and reparation and replacement of seawalls. (Proj 80423). Please see Bond book for more detail descriptions.

Capital Improvement Program
Regional Pk Impact Fee-Incorp Area (3070)

Mission Statement

Collier County's Regional Park Impact Fee was originally adopted in December 1988, to assist the County to pay for growth related regional parks land, buildings and capital equipment. The Ordinance was repealed and replaced with the "Community & Regional Parks Impact Fee - Unincorporated Area" in May 1999. The Incorporated Areas are not assessed a Community Park Impact Fee, only the Regional Park Impact Fee. This fund is being maintained to segregate the Incorporated impact fee collections and to track how they are spent. Impact fees are assessed and collected on residential new building construction permits.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	273	-	101,200	-	-	-	na
Capital Outlay	117,185	-	84,000	-	-	-	na
Net Operating Budget	117,458	-	185,200	-	-	-	na
Trans to 2022 SpOb Bonds	300,000	300,000	300,000	300,000	-	300,000	0.0%
Reserve for Capital	-	1,314,400	-	1,296,500	-	1,296,500	(1.4)%
Total Budget	417,458	1,614,400	485,200	1,596,500	-	1,596,500	(1.1)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	34,895	11,500	24,000	11,500	-	11,500	0.0%
Impact Fees	312,717	300,000	260,000	260,000	-	260,000	(13.3)%
Carry Forward	1,609,600	1,318,500	1,539,800	1,338,600	-	1,338,600	1.5%
Less 5% Required By Law	-	(15,600)	-	(13,600)	-	(13,600)	(12.8)%
Total Funding	1,957,211	1,614,400	1,823,800	1,596,500	-	1,596,500	(1.1)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Parks & Recreation Capital								
Caxambas Community Center	-	85,651	85,700	-	-	-	-	-
Operating Project Fd 3070	-	99,523	99,500	-	-	-	-	-
X-fers/Reserves - Fund (3070)	1,614,400	1,614,400	300,000	1,596,500	-	-	-	-
Parks & Recreation Capital	1,614,400	1,799,574	485,200	1,596,500	-	-	-	-
Program Total Project Budget	1,614,400	1,799,574	485,200	1,596,500	-	-	-	-

Capital Improvement Program
Sports & Events Complex Capital (3007)

Mission Statement

To provide accounting for bond and loan proceeds for the Sports & Special Events Complex.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	142,587	-	66,900	-	-	-	na
Capital Outlay	21,232,583	4,620,300	12,130,300	3,745,700	-	3,745,700	(18.9)%
Net Operating Budget	21,375,170	4,620,300	12,197,200	3,745,700	-	3,745,700	(18.9)%
Adv/Repay to 1100 TDC Bch Fac	-	250,000	250,000	250,000	-	250,000	0.0%
Adv/Repay to 1105 TDC Bch&Inlet	-	250,000	250,000	250,000	-	250,000	0.0%
Total Budget	21,375,170	5,120,300	12,697,200	4,245,700	-	4,245,700	(17.1)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	388,717	150,000	225,300	150,000	-	150,000	0.0%
Trans fm 0001 General Fund	4,000,000	-	-	-	-	-	na
Trans fm 1108 TDC Cap	3,382,500	2,698,200	2,698,200	3,431,500	-	3,431,500	27.2%
Trans fm 3093 Rd ImpFee #4	1,813,267	1,500,000	1,500,000	671,000	-	671,000	(55.3)%
Carry Forward	20,065,000	779,600	8,274,400	700	-	700	(99.9)%
Less 5% Required By Law	-	(7,500)	-	(7,500)	-	(7,500)	0.0%
Total Funding	29,649,484	5,120,300	12,697,900	4,245,700	-	4,245,700	(17.1)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
County Manager's Capital								
Sports & Special Events Complex	4,620,300	12,547,248	12,197,200	3,745,700	-	-	-	-
Parks & Recreation Capital								
X-fers/Reserves - Fund (3007)	500,000	500,000	500,000	500,000	-	-	-	-
Transportation Capital								
Wilson/Benfield	-	262,588	-	-	-	-	-	-
Program Total Project Budget	5,120,300	13,309,836	12,697,200	4,245,700	-	-	-	-

Capital Improvement Program
Infrastructure Sales Tax (1 Penny) Capital (3018)

Mission Statement

Voters passed the Infrastructure one-cent sales surtax to enhance safety, mobility, and hurricane preparedness in Collier County and its cities by constructing, repairing, and maintaining roads, bridges, signals, sidewalks, parks, evacuation shelters, governmental and emergency services facilities; acquiring land and support construction for workforce housing and career and technical training, veteran's nursing home and expand mental health facilities. The collection of the one-cent sales surtax started on January 1, 2019, and sunsetted on December 31, 2024. Ordinance 2018-21, Exhibit A of Ordinance 2018-21 (approved by the BCC on April 24, 2018) provides a list of eligible projects.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	3,876,250	-	13,824,600	-	-	-	na
Capital Outlay	33,036,649	-	99,359,400	-	-	-	na
Net Operating Budget	36,912,899	-	113,184,000	-	-	-	na
Trans to 2013 Tax SpOb Rev Note	-	415,100	415,100	377,100	-	377,100	(9.2)%
Reserve for Future Debt Service	-	-	-	3,043,300	-	3,043,300	na
Reserve for Capital	-	210,320,600	-	163,374,900	-	163,374,900	(22.3)%
Total Budget	36,912,899	210,735,700	113,599,100	166,795,300	-	166,795,300	(20.9)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Local Infrastructure Sales Tax	124,563,003	30,313,400	32,355,500	-	-	-	(100.0)%
Miscellaneous Revenues	45	-	-	-	-	-	na
Interest/Misc	7,293,985	600,000	5,650,000	600,000	-	600,000	0.0%
Carry Forward	291,000,600	181,368,000	241,818,900	166,225,300	-	166,225,300	(8.3)%
Less 5% Required By Law	-	(1,545,700)	-	(30,000)	-	(30,000)	(98.1)%
Total Funding	422,857,633	210,735,700	279,824,400	166,795,300	-	166,795,300	(20.9)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
County Manager's Capital								
Behavioral Health Ctr.	-	24,229,294	24,229,300	-	-	-	-	-
Career Training Center	-	7,893,090	7,893,100	-	-	-	-	-
Land-Workforce Housing	-	20,000,000	20,000,000	-	-	-	-	-
State Veteran's Home	-	10,000,000	10,000,000	-	-	-	-	-
X-fers/Reserves - Fund (3018)	210,735,700	167,264,162	415,100	166,795,300	-	-	-	-
County Manager's Capital	210,735,700	229,386,546	62,537,500	166,795,300	-	-	-	-
Emergency Management Services								
Em Serv Ctr Enclose Bay	-	1,562,562	1,562,600	-	-	-	-	-
Emergency Medical Services (EMS) Capital								
EMS 412 Old 41	-	71,385	71,400	-	-	-	-	-
Golden Gate Estates EMS Station	-	10,347,877	10,347,900	-	-	-	-	-
Emergency Medical Services (EMS) Capital	-	10,419,262	10,419,300	-	-	-	-	-
Facilities Management Capital								
Chiller Plant Bldg K	-	24,404,282	24,404,400	-	-	-	-	-
Government Ops Business Park	-	1,555,724	1,555,700	-	-	-	-	-
Health Bldg HVAC	-	1,644,417	1,644,400	-	-	-	-	-
Health Bldg Roof	-	657,000	657,000	-	-	-	-	-
Reliable BAT	-	570,462	570,500	-	-	-	-	-
Facilities Management Capital	-	28,831,885	28,832,000	-	-	-	-	-



Capital Improvement Program

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Parks & Recreation Capital								
Big Corkscrew Island Pk	-	1,205,556	1,205,500	-	-	-	-	-
Public Services Capital								
Domestic Animal Srv Facility	-	5,764,307	5,764,400	-	-	-	-	-
Sheriff Office Capital								
Jail Fire Alarm	-	1,835,525	1,835,500	-	-	-	-	-
Laundry Replacement	-	1,442,286	1,442,300	-	-	-	-	-
Sheriff Office Capital	-	3,277,811	3,277,800	-	-	-	-	-
Program Total Project Budget	210,735,700	280,447,929	113,599,100	166,795,300	-	-	-	-

Notes

The Infrastructure Sales Tax Fund (3018) is displayed on 3 different pages, under Transportation Management Services Department Capital, Public Utilities Department (PUD) Capital and Office of the County Manager Capital.

Forecast FY 2024

The Infrastructure Sales Tax Committee has validated these projects and the Board has approved the projects and authorized the various budget amendments.

Exhibit A of Ordinance 2018-21 includes \$139 million in Facilities & Capital Replacement projects and the Sales Tax Committee validated \$130.6 million in projects. The Forensic & Evidence Building - \$33 million was validated by the Committee, however, only \$5 million has been budgeted. Construction is expected next year. The balance of projects to be validated and budgeted are as follows:

- \$48,892,826 - HVAC, Roofing & Capital Equipment replaced at Sheriffs and County facilities.
- \$7,052,979 - Hurricane Resilience
- \$11,046,333 - EMS Substations (2)
- \$188,004,283 - Transportation Projects

Exhibit A of Ordinance 2018-21 also includes \$90 million in Community Priorities related projects. The balance of projects to be validated and budgeted are as follows:

- \$15 million - Career and Technical Training Center, \$7,965,000 has been validated and budgeted.
- \$30 million - State Veterans Nursing Home, \$40 million has been validated and budgeted of which an additional \$10 million was funded with surplus funding.
- \$20 million - The Workforce Housing Land Trust has validated and budgeted two projects for \$8.35 million (Ekos on Collier and Renaissance Hall). As properties are identified, they will be brought to the Committee to be validated.
- \$25 million - Collier County Behavioral Health Center has been budgeted and validated.

Capital Improvement Program
Infrastructure Sales Tax (PUD)(1 Penny) Capital (3018)

Mission Statement

Voters passed the Infrastructure one-cent sales surtax to enhance safety, mobility, and hurricane preparedness in Collier County and its cities by constructing, repairing, and maintaining roads, bridges, signals, sidewalks, parks, evacuation shelters, governmental and emergency services facilities; acquiring land and support construction for workforce housing and career and technical training, veteran's nursing home and expand mental health facilities. The collection of the one-cent sales surtax started on January 1, 2019, and sunsetted on December 31, 2024. Ordinance 2018-21, Exhibit A of Ordinance 2018-21 (approved by the BCC on April 24, 2018) provides a list of eligible projects.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	413	-	900	-	-	-	na
Capital Outlay	512,015	-	1,698,100	-	-	-	na
Net Operating Budget	512,428	-	1,699,000	-	-	-	na
Total Budget	512,428	-	1,699,000	-	-	-	na

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Carry Forward	-	-	1,699,000	-	-	-	na
Total Funding	-	-	1,699,000	-	-	-	na

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Water / Sewer District Capital								
WW Pump Station Emerg Generators	-	1,699,035	1,699,000	-	-	-	-	-
Program Total Project Budget	-	1,699,035	1,699,000	-	-	-	-	-



Capital Improvement Program

Infrastructure Sales Tax (1 Penny) Capital (3018)

Mission Statement

Transportation Management Service's Capital

Voters passed the Infrastructure one-cent sales surtax to enhance safety, mobility, and hurricane preparedness in Collier County and its cities by constructing, repairing, and maintaining roads, bridges, signals, sidewalks, parks, evacuation shelters, governmental and emergency services facilities; acquiring land and support construction for workforce housing and career and technical training, veteran's nursing home and expand mental health facilities. The collection of the one-cent sales surtax started on January 1, 2019, and sunsetted on December 31, 2024. Ordinance 2018-21, Exhibit A of Ordinance 2018-21 (approved by the BCC on April 24, 2018) provides a list of eligible projects.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	2,780,517	-	39,109,000	-	-	-	na
Capital Outlay	55,299,620	-	70,620,400	-	-	-	na
Net Operating Budget	58,080,137	-	109,729,400	-	-	-	na
Trans to 1842 Transp Grant Mtch	-	-	4,000,000	-	-	-	na
Total Budget	58,080,137	-	113,729,400	-	-	-	na

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Carry Forward	-	-	113,729,400	-	-	-	na
Total Funding	-	-	113,729,400	-	-	-	na

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Transportation Capital								
Airport Road N of Vanderbilt Road	-	4,000,000	4,000,000	-	-	-	-	-
Bridge Repairs and Construction	-	7,067,396	7,067,400	-	-	-	-	-
New Bridges - GG Estates Mobility	-	32,992,938	32,992,900	-	-	-	-	-
Pine Ridge Rd, Livingston to I-75	-	22,283,742	22,283,700	-	-	-	-	-
Randall/Immokalee Road Intersection	-	6,477,761	6,477,800	-	-	-	-	-
Sidewalks-Sales Tax	-	9,268,838	9,268,800	-	-	-	-	-
Vanderbilt Bch Ext, CR951 to 16th St NE	-	31,638,827	31,638,800	-	-	-	-	-
Transportation Capital	-	113,729,502	113,729,400	-	-	-	-	-
Program Total Project Budget	-	113,729,502	113,729,400	-	-	-	-	-

Capital Improvement Program

Notes

Exhibit A of Ordinance 2018-21 provides a listing of eligible projects. Once the Sales Tax Committee validates projects, they will be budgeted via budget amendment within this fund. The Infrastructure Sales Tax Fund (3018) is displayed on 2 different pages, under Transportation Management Services Department Capital and Office of the County Manager Capital.

Forecast FY 2024

Exhibit A of Ordinance 2018-21 includes \$191 million in Transportation-related projects, the Sales Tax Committee validated \$191 million in projects and the Board has approved several budget amendments at this time for \$188 million. These projects have other established funding (impact fees and/or gas taxes) which is being spent first on right-of-way, planning, engineering, and/or permitting. Construction contracts are expected in future years. When these contracts go before the Board, a budget will be established.

Current FY 2025

Exhibit A of Ordinance 2018-21 provides a listing of eligible projects. All the Transportation projects have been validated by the Sales Tax Committee and once other funding has been depleted and or construction contracts are awarded, the projects will be budgeted via budget amendment after Board approval within this fund.

Capital Improvement Program
Growth Management Community Development Capital Fund (3025)

Mission Statement

To account for capital projects funded by the Community Development Fund (1013) and Development Services Fund (1014).

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	89,500	1,143,400	291,000	-	291,000	225.1%
Capital Outlay	-	-	7,733,200	3,078,700	-	3,078,700	na
Net Operating Budget	-	89,500	8,876,600	3,369,700	-	3,369,700	3,665.0%
Trans to 1013 Comm Dev	-	-	-	2,242,200	-	2,242,200	na
Total Budget	-	89,500	8,876,600	5,611,900	-	5,611,900	6,170.3%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	266,655	-	-	-	-	-	na
Trans fm 1014 Plan Serv	-	-	-	3,122,600	-	3,122,600	na
Carry Forward	11,118,700	89,500	11,365,900	2,489,300	-	2,489,300	2,681.3%
Total Funding	11,385,355	89,500	11,365,900	5,611,900	-	5,611,900	6,170.3%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Growth Management Community Development Capital								
CDS Bldg Repairs and Maintenance	89,500	4,233,221	4,233,200	291,000	-	-	-	-
Comm & Devel Building	-	4,592,864	4,592,900	3,078,700	-	-	-	-
Flood Plain Mapping	-	1,700	1,700	-	-	-	-	-
X-fers/Reserves - Fund (3025)	-	-	-	2,242,200	-	-	-	-
Growth Management Community Development Capital	89,500	8,827,785	8,827,800	5,611,900	-	-	-	-
Hurricane Events								
COVID-19 Pandemic	-	48,809	48,800	-	-	-	-	-
Program Total Project Budget	89,500	8,876,594	8,876,600	5,611,900	-	-	-	-

Capital Improvement Program
Museum Capital Projects Fund (3026)

Mission Statement

To provide General Fund (0001) and Tourist Development Tax (TDT) funding for various capital projects for the Museum.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	174,153	200,000	739,100	210,000	-	210,000	5.0%
Capital Outlay	12,713	-	426,100	-	-	-	na
Net Operating Budget	186,865	200,000	1,165,200	210,000	-	210,000	5.0%
Trans to 1840 Public Serv GrntM	-	-	100,000	-	-	-	na
Reserve for Capital	-	25,200	-	20,000	-	20,000	(20.6)%
Total Budget	186,865	225,200	1,265,200	230,000	-	230,000	2.1%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	27,386	4,000	19,500	4,000	-	4,000	0.0%
Trans fm 0001 General Fund	200,000	200,000	200,000	162,700	-	162,700	(18.7)%
Trans fm 1107 Co Museum	110,000	-	-	-	-	-	na
Carry Forward	959,500	21,400	1,109,200	63,500	-	63,500	196.7%
Less 5% Required By Law	-	(200)	-	(200)	-	(200)	0.0%
Total Funding	1,296,886	225,200	1,328,700	230,000	-	230,000	2.1%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Museum Capital								
CC Gen Repair	-	501,257	501,200	-	-	-	-	-
CC Landscape - Gardens	200,000	258,251	258,300	-	-	-	-	-
Im General Repairs	-	405,738	405,700	210,000	-	-	-	-
ND Caboose Repairs	-	12	-	-	-	-	-	-
X-fers/Reserves - Fund (3026)	25,200	125,200	100,000	20,000	-	-	-	-
Museum Capital	225,200	1,290,458	1,265,200	230,000	-	-	-	-
Program Total Project Budget	225,200	1,290,458	1,265,200	230,000	-	-	-	-

Capital Improvement Program
EMS Impact Fee Fund (3030)

Mission Statement

Collier County's Emergency Medical Services (EMS) Impact Fee was originally adopted in August 1991, to assist the County in providing adequate growth related EMS facilities and vehicles. Impact fees are assessed and collected on new building construction permits.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	28,236	-	115,400	-	-	-	na
Capital Outlay	3,261	-	101,900	-	-	-	na
Net Operating Budget	31,497	-	217,300	-	-	-	na
Trans to 2022 SpOb Bonds	397,300	383,900	383,900	411,700	-	411,700	7.2%
Adv/Repay to 3001 CoWide Cap	240,700	128,100	128,100	133,900	-	133,900	4.5%
Reserve for Debt Service	-	232,500	-	190,500	-	190,500	(18.1)%
Total Budget	669,497	744,500	729,300	736,100	-	736,100	(1.1)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	16,096	7,000	7,900	7,000	-	7,000	0.0%
Impact Fees	486,573	475,000	475,000	475,000	-	475,000	0.0%
Carry Forward	691,400	286,600	524,600	278,200	-	278,200	(2.9)%
Less 5% Required By Law	-	(24,100)	-	(24,100)	-	(24,100)	0.0%
Total Funding	1,194,069	744,500	1,007,500	736,100	-	736,100	(1.1)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Emergency Medical Services (EMS) Capital								
Golden Gate Estates EMS Station	-	7,594	7,600	-	-	-	-	-
Hacienda Lakes EMS Station	-	96,107	96,100	-	-	-	-	-
Operating Project Fd 3030	-	113,622	113,600	-	-	-	-	-
X-fers/Reserves - Fund (3030)	744,500	744,500	512,000	736,100	-	-	-	-
Emergency Medical Services (EMS) Capital	744,500	961,823	729,300	736,100	-	-	-	-
Program Total Project Budget	744,500	961,823	729,300	736,100	-	-	-	-

Capital Improvement Program

Notes

The next EMS Station will be a joint effort with Greater Naples Fire to construct Fire and EMS Station 74 using the Infrastructure one-cent sales surtax voters passed in November 2018. The station will serve the needs of both agencies and enhance coordination on public safety and emergency services in the area.

Current FY 2025

Since 2007, the EMS Impact Fee fund “borrowed” money from the General Fund (0001) and County-Wide Capital Fund (3001) for the ambulance purchase or construction of substations as well as receiving assistance in paying its debt service payments for a helicopter, Emergency Operations Center, ambulances, and property on Old US 41.

As of Sept 2023, the General Fund (0001) loan has been paid off and the County-Wide Capital Fund (3001) loan outstanding is \$6,953,400

In FY 2025, the Advance/Repayment to the County-Wide Capital Fund (3001) of \$133,900 will reduce the debt to \$6,819,500.

Capital Improvement Program
Library Impact Fee Fund (3031)

Mission Statement

Collier County's Library System Impact Fee was originally adopted in December 1988, to assist the County in providing adequate growth related library construction. Impact Fees are assessed and collected on residential new building construction permits.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	25,314	40,000	123,500	39,400	-	39,400	(1.5)%
Net Operating Budget	25,314	40,000	123,500	39,400	-	39,400	(1.5)%
Trans to 2022 SpOb Bonds	616,400	616,200	616,200	616,200	-	616,200	0.0%
Adv/Repay to 3001 CoWide Cap	500,000	450,000	450,000	472,500	-	472,500	5.0%
Reserve for Capital	-	48,800	-	-	-	-	(100.0)%
Total Budget	1,141,714	1,155,000	1,189,700	1,128,100	-	1,128,100	(2.3)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	21,806	5,800	5,800	5,800	-	5,800	0.0%
Impact Fees	1,057,418	950,000	950,000	950,000	-	950,000	0.0%
Carry Forward	516,400	247,000	454,000	220,100	-	220,100	(10.9)%
Less 5% Required By Law	-	(47,800)	-	(47,800)	-	(47,800)	0.0%
Total Funding	1,595,624	1,155,000	1,409,800	1,128,100	-	1,128,100	(2.3)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Libraries Capital								
Operating Project Fund (3031)	40,000	123,508	123,500	39,400	-	-	-	-
X-fers/Reserves - Fund (3031)	1,115,000	1,115,000	1,066,200	1,088,700	-	-	-	-
Libraries Capital	1,155,000	1,238,508	1,189,700	1,128,100	-	-	-	-
Program Total Project Budget	1,155,000	1,238,508	1,189,700	1,128,100	-	-	-	-

Forecast FY 2024

Since 2007, the Library Impact Fee Fund "borrowed" money from the County-Wide Capital Fund (3001) for additional funding for the construction of the South Regional Library and Golden Gate Library Expansion as well as receiving assistance in paying it's debt service payments for the North and South Regional Libraries and the Golden Gate Expansion. As of the start of FY 24, the total amount owed is \$8,946,900 to the County-Wide Capital Fund (3001).

The Advance/Repayment to the County-Wide Capital Fund (3001) of \$450,000, will reduce the amount owed to the County-Wide Capital Fund (3001) to \$8,496,900.

Current FY 2025

The Advance/Repayment to the County-Wide Capital Fund (3001) of \$472,500, will reduce the amount owed to the County-Wide Capital Fund (3001) to \$8,024,400.

Capital Improvement Program
Correctional Facilities Impact Fee (3032)

Mission Statement

Collier County's Correctional Facilities Impact Fee was originally adopted in June 1999. Impact fees are collected on new building construction to pay for growth related correctional facilities and capital equipment.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	39,699	60,000	207,300	60,000	-	60,000	0.0%
Net Operating Budget	39,699	60,000	207,300	60,000	-	60,000	0.0%
Trans to 2022 SpOb Bonds	1,617,100	1,228,500	1,228,500	1,512,900	-	1,512,900	23.2%
Adv/Repay to 3001 CoWide Cap	700,000	400,000	400,000	400,000	-	400,000	0.0%
Reserve for Debt Service	-	1,395,200	-	1,530,800	-	1,530,800	9.7%
Reserve for Capital	-	98,900	-	32,400	-	32,400	(67.2)%
Total Budget	2,356,799	3,182,600	1,835,800	3,536,100	-	3,536,100	11.1%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	39,527	10,700	17,500	10,700	-	10,700	0.0%
Impact Fees	1,720,080	1,710,000	1,900,000	1,800,000	-	1,800,000	5.3%
Carry Forward	2,331,400	1,548,000	1,734,300	1,816,000	-	1,816,000	17.3%
Less 5% Required By Law	-	(86,100)	-	(90,600)	-	(90,600)	5.2%
Total Funding	4,091,007	3,182,600	3,651,800	3,536,100	-	3,536,100	11.1%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Sheriff Office Capital								
Operating Project Fund (3032)	60,000	207,283	207,300	60,000	-	-	-	-
X-fers/Reserves - Fund (3032)	3,122,600	3,122,600	1,628,500	3,476,100	-	-	-	-
Sheriff Office Capital	3,182,600	3,329,883	1,835,800	3,536,100	-	-	-	-
Program Total Project Budget	3,182,600	3,329,883	1,835,800	3,536,100	-	-	-	-

Forecast FY 2024

Since 2009, the Correctional Facilities Impact Fee fund "borrowed" money from the County-Wide Capital Fund (3001) to assist in paying its debt service payments for the Naples Jail constructed in 2003. To date, the total amount owed is \$7,479,500 to the County-Wide Capital Fund (3001).

In FY24, the Advance/Repayment to the County-Wide Capital Fund (3001) for \$400,000, will reduce the amount owed to the County-wide Capital Fund (3001) to \$7,079,500.

Current FY 2025

in FY25, the Advance/Repayment to the County-Wide Capital Fund (3001) for \$400,000, will reduce the amount owed to the County-wide Capital Fund (3001) to \$6,679,500

Capital Improvement Program Law Enforcement Impact Fee (3033)

Mission Statement

The Law Enforcement Impact Fee was originally adopted in June 2005. Impact fees are collected on new building construction in the unincorporated areas of Collier County to pay for growth related law enforcement facilities and capital equipment.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	40,599	-	114,100	-	-	-	na
Capital Outlay	-	-	200	-	-	-	na
Net Operating Budget	40,599	-	114,300	-	-	-	na
Trans to 2022 SpOb Bonds	1,721,400	1,688,600	1,688,600	1,755,900	-	1,755,900	4.0%
Reserve for Debt Service	-	562,900	-	567,300	-	567,300	0.8%
Reserve for Capital	-	2,594,300	-	2,827,200	-	2,827,200	9.0%
Total Budget	1,761,999	4,845,800	1,802,900	5,150,400	-	5,150,400	6.3%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	79,087	18,100	10,500	18,000	-	18,000	(0.6)%
Impact Fees	1,921,643	1,900,000	1,900,000	1,900,000	-	1,900,000	0.0%
Carry Forward	2,981,900	3,023,700	3,220,700	3,328,300	-	3,328,300	10.1%
Less 5% Required By Law	-	(96,000)	-	(95,900)	-	(95,900)	(0.1)%
Total Funding	4,982,630	4,845,800	5,131,200	5,150,400	-	5,150,400	6.3%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Sheriff Office Capital								
Operating Project Fd 3033	-	114,117	114,100	-	-	-	-	-
SO Substation #1 N Naples	-	100	100	-	-	-	-	-
SO Substation #5 E-City/E Naples	-	100	100	-	-	-	-	-
X-fers/Reserves - Fund (3033)	4,845,800	4,845,800	1,688,600	5,150,400	-	-	-	-
Sheriff Office Capital	4,845,800	4,960,117	1,802,900	5,150,400	-	-	-	-
Program Total Project Budget	4,845,800	4,960,117	1,802,900	5,150,400	-	-	-	-

Capital Improvement Program
General Governmental Buildings Impact Fee (3034)

Mission Statement

Collier County's General Government Building Impact Fee was originally adopted in March 2004. Impact fees are collected on new building construction to pay for growth related general government facilities.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	44,626	-	80,900	-	-	-	na
Net Operating Budget	44,626	-	80,900	-	-	-	na
Trans to 2022 SpOb Bonds	4,799,400	4,631,900	4,631,900	4,978,200	-	4,978,200	7.5%
Reserve for Debt Service	-	2,896,900	-	2,919,700	-	2,919,700	0.8%
Total Budget	4,844,026	7,528,800	4,712,800	7,897,900	-	7,897,900	4.9%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	87,084	25,000	35,800	25,000	-	25,000	0.0%
Impact Fees	3,202,378	3,040,000	3,040,000	3,040,000	-	3,040,000	0.0%
Adv/Repay fm 3001 CoWide Cap	757,700	1,383,900	1,383,900	1,700,700	-	1,700,700	22.9%
Carry Forward	4,335,400	3,233,200	3,538,600	3,285,500	-	3,285,500	1.6%
Less 5% Required By Law	-	(153,300)	-	(153,300)	-	(153,300)	0.0%
Total Funding	8,382,562	7,528,800	7,998,300	7,897,900	-	7,897,900	4.9%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Facilities Management Capital								
Operating Project Fd 3034	-	80,904	80,900	-	-	-	-	-
X-fers/Reserves - Fund (3034)	7,528,800	7,528,800	4,631,900	7,897,900	-	-	-	-
Facilities Management Capital	7,528,800	7,609,704	4,712,800	7,897,900	-	-	-	-
Program Total Project Budget	7,528,800	7,609,704	4,712,800	7,897,900	-	-	-	-

Capital Improvement Program
Ochopee Fire Control Impact Fee (3035)

Mission Statement

Ochopee Fire Control District Impact Fee was originally adopted in April 1998. Impact fees are collected on new building construction to pay for growth related fire facilities and vehicles.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	-	43,600	-	-	-	na
Net Operating Budget	-	-	43,600	-	-	-	na
Reserve for Capital	-	88,800	-	112,500	-	112,500	26.7%
Total Budget	-	88,800	43,600	112,500	-	112,500	26.7%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	2,963	300	500	300	-	300	0.0%
Impact Fees	20,827	9,000	9,000	9,000	-	9,000	0.0%
Carry Forward	113,900	80,000	137,800	103,700	-	103,700	29.6%
Less 5% Required By Law	-	(500)	-	(500)	-	(500)	0.0%
Total Funding	137,689	88,800	147,300	112,500	-	112,500	26.7%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Ochopee Fire & Isle of Capri Fire								
Operating Project Fd 3035	-	43,603	43,600	-	-	-	-	-
X-fers/Reserves - Fund (3035)	88,800	88,800	-	112,500	-	-	-	-
Ochopee Fire & Isle of Capri Fire	88,800	132,403	43,600	112,500	-	-	-	-
Program Total Project Budget	88,800	132,403	43,600	112,500	-	-	-	-

Capital Improvement Program
Clam Bay Restoration Fund (3040)

Mission Statement

On December 11, 2012, the Board reinstated the ongoing management responsibilities of Clam Pass to the Pelican Bay Services District. Pelican Bay Services Division MSTU&BU utilizes annual assessment revenue collected for restoration and improvements to the Clam Bay Ecosystem.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	128,792	189,100	387,800	189,100	-	189,100	0.0%
Net Operating Budget	128,792	189,100	387,800	189,100	-	189,100	0.0%
Trans to Property Appraiser	409	5,900	5,900	5,900	-	5,900	0.0%
Trans to Tax Collector	4,064	8,700	8,700	8,700	-	8,700	0.0%
Trans to 1007 PelBay Beau MSTBU	34,100	-	-	-	-	-	na
Total Budget	167,365	203,700	402,400	203,700	-	203,700	0.0%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Special Assessments	195,837	195,300	187,400	190,600	-	190,600	(2.4)%
Interest/Misc	6,787	200	3,300	200	-	200	0.0%
Trans frm Tax Collector	2,067	-	-	-	-	-	na
Carry Forward	196,800	18,000	234,200	22,500	-	22,500	25.0%
Less 5% Required By Law	-	(9,800)	-	(9,600)	-	(9,600)	(2.0)%
Total Funding	401,490	203,700	424,900	203,700	-	203,700	0.0%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Pelican Bay Capital								
Clam Bay Restoration	189,100	387,725	387,800	189,100	-	-	-	-
X-fers/Reserves - Fund (3040)	14,600	14,600	14,600	14,600	-	-	-	-
Pelican Bay Capital	203,700	402,325	402,400	203,700	-	-	-	-
Program Total Project Budget	203,700	402,325	402,400	203,700	-	-	-	-

Capital Improvement Program

Forecast FY 2024

This capital fund primarily appropriates dollars for restoration and improvements to the Clam Bay Ecosystem. The basis of accounting on the expense side of the equation provides that forecast capital dollars always match the amended budget for any year; the exception is reserves. The difference between forecast or amended budget dollars and those dollars actually spent, roll forward into the next fiscal year. This practice occurs until the project is closed out and dollars are re-appropriated. A project budget may also be amended prior to closure, re-directing current project dollars that may not be needed to either reserves or other ongoing projects. The primary active project is restoration of Clam Bay.

Current FY 2025

Budgeted funds will be added to the Clam Bay restoration project. Continued engineering reports on the water quality and health of Clam Bay will also be funded from this account as well tide gauge maintenance.

Revenues

Funding for part of the restoration and improvement of the Clam Bay Eco-system comes from special assessment revenue based upon equivalent residential units within the district. For FY 2025, the equivalent residential unit (ERU) assessment within the capital fund (3040) has decreased from \$25.50 to \$24.88 which raises \$190,600. Total ERUs remained at 7,659.90 in FY2025.

Capital Improvement Program
Pelican Bay Hardscape & Landscape Improvements (3041)

Mission Statement

Pelican Bay Services Division MSTU&BU utilizes annual assessment revenue for restoration and improvements to Pelican Bay hardscape such as sidewalks, beach renourishment, irrigation, signage and other capital amenity projects.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	1,117,504	650,000	1,962,900	2,139,900	-	2,139,900	229.2%
Capital Outlay	338,656	3,176,300	7,411,900	150,000	-	150,000	(95.3)%
Net Operating Budget	1,456,160	3,826,300	9,374,800	2,289,900	-	2,289,900	(40.2)%
Trans to Property Appraiser	3,065	40,000	40,000	30,000	-	30,000	(25.0)%
Trans to Tax Collector	31,830	50,000	50,000	40,000	-	40,000	(20.0)%
Trans to 2023 Commercial Loan	105,600	175,000	263,800	680,000	-	680,000	288.6%
Total Budget	1,596,654	4,091,300	9,728,600	3,039,900	-	3,039,900	(25.7)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Special Assessments	1,525,977	1,751,100	1,681,100	2,057,000	-	2,057,000	17.5%
Interest/Misc	177,345	21,200	140,100	40,000	-	40,000	88.7%
Trans frm Tax Collector	18,530	-	-	-	-	-	na
Trans fm 1008 PelBay Light	397,700	473,400	473,400	524,900	-	524,900	10.9%
Trans fm 1011 Unincorp GenFd	520,000	520,000	520,000	520,000	-	520,000	0.0%
Carry Forward	6,392,600	1,414,300	6,916,900	2,900	-	2,900	(99.8)%
Less 5% Required By Law	-	(88,700)	-	(104,900)	-	(104,900)	18.3%
Total Funding	9,032,152	4,091,300	9,731,500	3,039,900	-	3,039,900	(25.7)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Pelican Bay Capital								
Beach Renourishment Initiative	400,000	928,047	928,000	500,000	-	-	-	-
PB Drain/Pipe Maintenance	-	50,000	50,000	700,000	-	-	-	-
Pelican Bay Hardscape Upgrades	100,000	196,578	196,600	331,300	-	-	-	-
Pelican Bay Lake Bank Enhance	-	159,638	159,600	608,600	-	-	-	-
Pelican Bay Ops. Buildings	1,826,300	5,420,795	5,420,700	-	-	-	-	-
Pelican Bay Traffic Sign Renovation	150,000	471,671	471,700	-	-	-	-	-
Roadway Improvements	-	13,794	13,800	-	-	-	-	-
Sidewalk Maintenance/Enhancements	-	100,478	100,500	-	-	-	-	-
Sidewalk Replacement	1,200,000	1,734,378	1,734,400	-	-	-	-	-
Streetlight Improvements	150,000	299,451	299,500	150,000	-	-	-	-
X-fers/Reserves - Fund (3041)	265,000	425,000	353,800	750,000	-	-	-	-
Pelican Bay Capital	4,091,300	9,799,830	9,728,600	3,039,900	-	-	-	-
Program Total Project Budget	4,091,300	9,799,830	9,728,600	3,039,900	-	-	-	-

Capital Improvement Program

Notes

On 7/9/2019, the Board adopted Resolution 2019-140 (agenda item 11B) which authorized a capital contribution from the County of \$500,000 a year for 10 years to replace and transfer the responsibility of the maintenance of sidewalks and certain drainage outfalls in perpetuity to the Pelican Bay Services Division. In FY 2025, the sixth of ten capital contributions has been budgeted. The Board also authorized a contribution by Collier County of \$20,000 per year in perpetuity to be utilized for maintenance or enhancements to make the sidewalks compliant with ADA standards and to reduce liability.

Funding Future Capital Projects:

At the 12/9/2020 PBSB Board Meeting, the board recommended participating in the Florida Local Government Finance Program for up to \$8 million to be used for replacement of sidewalks, renovations to lake banks and drainage pipelines, and other infrastructure improvement projects within Pelican Bay. The Board may convert a portion of the borrowed funds to a longer-term, fixed-interest loan once the projects are completed.

At the 2/10/21 PBSB Board Meeting the board voted to endorse the Executive Summary prepared by OMB authorizing the County to borrow an amount not exceeding \$10 million under the Florida Local Government Finance Commission's Pooled Commercial Paper Loan Program for the construction of various capital improvements within the Pelican Bay MSTBU.

On 6/8/21, the Board approved a resolution authorizing the County's borrowing an amount not exceeding \$10,000,000 under the Florida Local Government Finance Commission's Pooled Commercial Paper Loan Program for the purpose of constructing various capital improvements within the Pelican Bay MSTBU. This loan will be repaid from Pelican Bay MSTBU annual assessment revenue and certain amounts provided to Pelican Bay under the asset swap agreement discussed in the notes above.

Forecast FY 2024

This capital fund primarily appropriates dollars for restoration and improvements to the Pelican Bay hardscape, irrigation, and other capital amenity projects. Any difference between the forecasted and the actual dollars spent, roll forward into the next fiscal year. This practice occurs until the project is closed out and dollars are re-appropriated. A project budget may also be amended prior to closure re-directing current project dollars that may not be needed to either reserves or other ongoing projects.

Current FY 2025

Capital funds totaling \$3,008,600 will be allocated among the various capital initiatives including lake bank enhancements, hardscape upgrades, streetlight improvements, beach re-nourishment, drainage improvements, and loan principal payments and interest.

Revenues

Special assessment revenue per equivalent residential unit (ERU) increased from \$228.60 to \$268.54 This equates to assessment revenue totaling \$2,057,000. Total ERUs remain at 7,659.90 in FY25.

Capital Improvement Program
Pelican Bay Commercial Paper Fund (3042)

Mission Statement

To provide accounting for commercial paper proceeds for various improvements within Pelican Bay.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Capital Outlay	2,257,266	-	3,000,800	-	-	-	na
Net Operating Budget	2,257,266	-	3,000,800	-	-	-	na
Total Budget	2,257,266	-	3,000,800	-	-	-	na

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	30,859	-	58,400	-	-	-	na
Loan Proceeds	1,495,954	4,004,000	2,988,400	-	-	-	(100.0)%
Carry Forward	684,400	(4,004,000)	(46,000)	-	-	-	(100.0)%
Total Funding	2,211,213	-	3,000,800	-	-	-	na

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Pelican Bay Capital								
Sidewalk Replacement	-	3,927,100	3,000,800	-	-	-	-	-
Program Total Project Budget	-	3,927,100	3,000,800	-	-	-	-	-

Notes

On June 8, 2021, agenda item 11.G, the Board approved a resolution authorizing borrowing up to \$10,000,000 to finance various capital improvements within Pelican Bay MSTU&BU. The loan is secured by the County's covenant to budget and appropriate legally available non ad-valorem revenue, but will be repaid specifically from Pelican Bay MSTU&BU annual assessment revenue and certain amounts provided to the Pelican Bay MSTU&BU under an asset swap contribution resolution between the County and the Pelican Pay Services Division.

Forecast FY 2024

In FY 2024, a draw of \$3,000,000 took place for Phase II of the Sidewalk Project.

Current FY 2025

In FY 2025, there are no anticipated draws to commercial paper. PBSB board voted to pay toward the principle of the loan and interest.

Capital Improvement Program Stormwater Management Capital (3050)

Mission Statement

Design, permit and construct capital improvement projects better managing and protecting the County's water resources. Projects improve flood control decreasing the probability of property damage from flooding, improve water quality and protect existing natural systems. The capital improvement program promotes and improves the quality of life in Collier County by managing and improving discharge to our estuaries and Outstanding Florida Waters. Provide supervision, engineering and coordination such that the projects are designed and constructed in a timely, efficient, and economical manner.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	1,501,458	148,500	16,598,200	5,233,800	-	5,233,800	3,424.4%
Capital Outlay	170,618	13,100,000	22,281,800	5,989,400	-	5,989,400	(54.3)%
Net Operating Budget	1,672,076	13,248,500	38,880,000	11,223,200	-	11,223,200	(15.3)%
Trans to 1842 Transp Grant Mtch	-	-	2,809,800	-	-	-	na
Total Budget	1,672,076	13,248,500	41,689,800	11,223,200	-	11,223,200	(15.3)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	528,431	-	-	-	-	-	na
Interest/Misc	678,545	101,600	675,000	675,000	-	675,000	564.4%
Trans fm 0001 General Fund	8,271,500	2,800,000	2,800,000	2,940,000	-	2,940,000	5.0%
Trans fm 1011 Unincorp GenFd	5,387,900	5,700,000	5,700,000	5,985,000	-	5,985,000	5.0%
Carry Forward	20,977,500	4,652,000	34,171,800	1,657,000	-	1,657,000	(64.4)%
Less 5% Required By Law	-	(5,100)	-	(33,800)	-	(33,800)	562.7%
Total Funding	35,843,876	13,248,500	43,346,800	11,223,200	-	11,223,200	(15.3)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Hurricane Events								
Hurricane Irma	-	70,440	-	-	-	-	-	-
Parks & Recreation Capital								
Big Corkscrew Island Pk	-	201,049	201,000	-	-	-	-	-
Stormwater Capital								
Bayshore Gate CRA	-	148,326	45,200	-	-	-	-	-
Canal Easements	-	285,489	285,500	-	-	-	-	-
Chateau Vanderbilt	-	1,148,557	1,148,600	-	-	-	-	-
CoOp SFWMD Agreem't	-	5,200,000	5,200,000	5,200,000	-	-	-	-
East Trail (Spruce-Pine St)	-	528,431	528,400	-	-	-	-	-
FDEP Water Restoration Grant	-	333,000	333,000	-	-	-	-	-
Gateway Triangle Improvements	-	479,090	-	-	-	-	-	-
Golden Gate City Outfall Replace	-	1,248,791	1,248,700	5,989,400	-	-	-	-
Harbor Lane Brookside	-	2,606,137	2,606,100	-	-	-	-	-
Immokalee Stormwater Improvement	-	2,317,396	2,317,400	-	-	-	-	-
Lake Park Flowway	-	27,353	-	-	-	-	-	-
Lely Area Stormwater Improvements	-	26,702	26,800	-	-	-	-	-
Lely Golf Estates	600,000	1,084,904	1,084,900	-	-	-	-	-
Naples Manor SW Imp	-	1,795,152	1,795,100	-	-	-	-	-
Naples Park Area Improvements	7,500,000	8,405,190	8,405,200	-	-	-	-	-
NPDES MS4 Program	50,000	58,610	58,600	33,800	-	-	-	-



Collier County Government
Fiscal Year 2025 Tentative Budget - Capital Improvement Program

Capital Improvement Program

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Stormwater Capital								
Palm River Stormwater Improvements	2,500,000	82,676	82,700	-	-	-	-	-
Pine Ridge Improvements	-	368,126	5,500	-	-	-	-	-
Plantation Island	-	1,699,405	1,300,000	-	-	-	-	-
Poinciana Village	-	115,757	115,800	-	-	-	-	-
Restore	-	1,109,754	1,109,700	-	-	-	-	-
Stormwater Channel Dredging	-	661,392	661,400	-	-	-	-	-
Stormwater Maintenance Program	-	501,271	501,200	-	-	-	-	-
Stormwater Master Plan Update	98,500	568,425	568,400	-	-	-	-	-
SW Cross St Culverts	-	1,801,787	1,801,800	-	-	-	-	-
SW Outfall Replacement	-	653,552	653,600	-	-	-	-	-
SW Pipe Replacement	-	575,448	575,400	-	-	-	-	-
Upper Gordon River	-	1,264,171	1,264,200	-	-	-	-	-
W Goodlette Rd Area SW Improvements	-	1,236,858	1,236,900	-	-	-	-	-
Weir Automation	-	1,218,943	1,218,900	-	-	-	-	-
X-fers/Reserves - Fund (3050)	-	2,809,795	2,809,800	-	-	-	-	-
Stormwater Capital	10,748,500	40,360,488	38,988,800	11,223,200	-	-	-	-
Transportation Capital								
Vanderbilt, US41 to Goodlette Frank Rd	2,500,000	2,500,000	2,500,000	-	-	-	-	-
Program Total Project Budget	13,248,500	43,131,977	41,689,800	11,223,200	-	-	-	-

Forecast FY 2024

A \$2,809,800 transfer was budgeted to the Transportation Match Fund (1842) to support grant programs.

Capital Improvement Program
Stormwater CIP 2020 Bond (3052)

Mission Statement

To provide accounting for the 2020 bond proceeds for Stormwater capital improvements.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	7,639,401	-	11,261,500	-	-	-	na
Capital Outlay	3,410,773	-	22,861,900	-	-	-	na
Net Operating Budget	11,050,173	-	34,123,400	-	-	-	na
Trans to 1842 Transp Grant Mtch	-	-	8,535,600	-	-	-	na
Reserve for Capital	-	20,857,500	-	300	-	300	(100.0)%
Total Budget	11,050,173	20,857,500	42,659,000	300	-	300	(100.0)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	1,132,033	500,000	1,200,000	781,000	-	781,000	56.2%
Carry Forward	51,583,800	20,382,500	40,717,400	(741,600)	-	(741,600)	(103.6)%
Less 5% Required By Law	-	(25,000)	-	(39,100)	-	(39,100)	56.4%
Total Funding	52,715,833	20,857,500	41,917,400	300	-	300	(100.0)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Stormwater Capital								
Golden Gate City Outfall Replace	-	1,529,260	1,529,300	-	-	-	-	-
Immokalee Stormwater Improvement	-	6,225,521	6,225,500	-	-	-	-	-
Imperial SWater Improve	-	245,174	245,200	-	-	-	-	-
Lely Golf Estates	-	819,364	819,400	-	-	-	-	-
Naples Park Area Improvements	-	10,894,874	10,894,800	-	-	-	-	-
Palm River Stormwater Improvements	-	4,629,495	4,629,500	-	-	-	-	-
Poinciana Village	-	182,582	182,600	-	-	-	-	-
Upper Gordon River	-	9,291,567	9,291,600	-	-	-	-	-
W Goodlette Rd Area SW Improvements	-	305,458	305,500	-	-	-	-	-
X-fers/Reserves - (Fund 3052)	20,857,500	475,000	-	300	-	-	-	-
Stormwater Capital	20,857,500	34,598,295	34,123,400	300	-	-	-	-
Transportation Capital								
Tiger IX	-	8,535,606	8,535,600	-	-	-	-	-
Program Total Project Budget	20,857,500	43,133,901	42,659,000	300	-	-	-	-

Notes

On September 22, 2020, agenda item 11.B., the Board authorized the issuance of a Special Obligation Revenue Bond, Series 2020A to finance stormwater capital improvements in the amount of \$60,000,000. Proceeds were received in October 2020.

Capital Improvement Program
ATV Settlement Capital Fund (3060)

Mission Statement

Collier County and the South Florida Water Management District entered into a Settlement Agreement wherein the District paid Collier County \$3 million to dispose of litigation arising out of a 2003 Agreement between the parties in which the District was to convey 640 acres to Collier County for recreational ATV use.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	1,150	13,100	222,200	10,000	-	10,000	(23.7)%
Net Operating Budget	1,150	13,100	222,200	10,000	-	10,000	(23.7)%
Reserve for Capital	-	3,008,000	-	3,113,900	-	3,113,900	3.5%
Total Budget	1,150	3,021,100	222,200	3,123,900	-	3,123,900	3.4%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	76,875	15,000	53,900	15,000	-	15,000	0.0%
Carry Forward	3,202,200	3,006,900	3,278,000	3,109,700	-	3,109,700	3.4%
Less 5% Required By Law	-	(800)	-	(800)	-	(800)	0.0%
Total Funding	3,279,075	3,021,100	3,331,900	3,123,900	-	3,123,900	3.4%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Parks & Recreation Capital								
SFWMD Settlement	13,100	222,220	222,200	10,000	-	-	-	-
X-fers/Reserves - Fund (3060)	3,008,000	3,008,000	-	3,113,900	-	-	-	-
Parks & Recreation Capital	3,021,100	3,230,220	222,200	3,123,900	-	-	-	-
Program Total Project Budget	3,021,100	3,230,220	222,200	3,123,900	-	-	-	-

Notes

On June 9, 2011, the County received \$3 million from the South Florida Water Management District.

On December 10, 2013, agenda item 11.G., the Board approved segregating the remaining settlement moneys into its own fund (305) so interest earnings may accumulate and be held for ATV riding purposes.

On April 24, 2018, agenda item 11.C., the Board approved the allocation of \$20,000 annual for a Tickets to Ride program for Collier County citizens so they may recreate at ATV facilities.

On January 26, 2021, agenda item 16.D.8, the Board approve all unspent interest earnings to help offset the annual \$100 off-road vehicle riding permit fee assessed by the Big Cypress National Preserve by 50% for Collier County residents.

Capital Improvement Program Florida Boating Improvement Fund (3061)

Mission Statement

Accounts for boater related capital projects. There are two fees imposed on motorized boaters; one is a state imposed fee and the other is a county imposed registration fee. Monies are spent in accordance with Section 328.72(15) and 328.66(1), Florida Statutes; to maintaining waterways as well as building and repairing public boat ramps and docks, removing derelict vessels, and maintaining waterway markers.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	229,372	57,400	448,000	90,800	-	90,800	58.2%
Capital Outlay	1,002,792	-	893,800	-	-	-	na
Net Operating Budget	1,232,164	57,400	1,341,800	90,800	-	90,800	58.2%
Trans to Tax Collector	13,509	15,000	15,000	19,000	-	19,000	26.7%
Reserve for Boater Improve Capital	-	100,000	-	835,000	-	835,000	735.0%
Total Budget	1,245,674	172,400	1,356,800	944,800	-	944,800	448.0%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Licenses & Permits	624,426	590,000	690,000	680,000	-	680,000	15.3%
Miscellaneous Revenues	60	-	-	-	-	-	na
Interest/Misc	26,039	10,000	16,700	10,000	-	10,000	0.0%
Carry Forward	1,534,200	(397,600)	939,400	289,300	-	289,300	(172.8)%
Less 5% Required By Law	-	(30,000)	-	(34,500)	-	(34,500)	15.0%
Total Funding	2,184,726	172,400	1,646,100	944,800	-	944,800	448.0%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Coastal Zone Management Capital								
Boat Lift for Coastal Zone	-	18,000	18,000	-	-	-	-	-
Derelict Vessel	-	74,000	74,000	74,000	-	-	-	-
Waterway Marker Maintenance	57,400	133,784	133,800	16,800	-	-	-	-
Coastal Zone Management Capital	57,400	225,784	225,800	90,800	-	-	-	-
Parks & Recreation Capital								
951 Boat Pk - Seawall, Docks Repair	-	422,216	422,200	-	-	-	-	-
951 Floating Dock & Ladders	-	17,572	17,500	-	-	-	-	-
Boat Ramp Minor Repairs	-	17,341	17,300	-	-	-	-	-
Caxambas Fuel Tank Repair	-	86,126	86,100	-	-	-	-	-
Cocohatchee Floating Dock	-	8,598	8,600	-	-	-	-	-
Hamilton Ave Parking	-	488,676	488,600	-	-	-	-	-
Ladder, bumper, & piling repairs	-	75,700	75,700	-	-	-	-	-
X-fers/Reserves - Fund (3061)	115,000	115,000	15,000	854,000	-	-	-	-
Parks & Recreation Capital	115,000	1,231,229	1,131,000	854,000	-	-	-	-
Program Total Project Budget	172,400	1,457,013	1,356,800	944,800	-	-	-	-

Capital Improvement Program

Notes

Prior to FY 2017, the boater improvement/vessel registration fees were accounted for in the Parks and Recreation Capital Projects Fund (3062).

Per Florida Statutes section 328.72(15), the portion of the state vessel registration fees returned to county governments are for the sole purposes of providing, maintaining, or operating:

Recreational channel marking and other uniform waterway markers,

Public boat ramps, lifts, and hoists,

Marine railways,

Boat piers, docks, mooring buoys, and other public launching facilities; and

Removing derelict vessels, debris that specifically impede boat access, not including the dredging of channels, and vessels and floating structures deemed a hazard to public safety and health for failure to comply with s.327.53 F.S.

Per Florida Statutes section 328.66(1), the local optional vessel registration fee proceeds are expended for the patrol, regulation, and maintenance of the lakes, rivers, and waters and for the other boating-related activities.

Capital Improvement Program
Parks & Recreation Capital Projects (3062)

Mission Statement

Accounts for non-growth capital projects managed by the Parks & Recreation Division. The principal funding sources are operating transfers from the General Fund (0001) and Unincorporated General Fund MSTD (1011).

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	2,383,075	6,331,400	13,195,600	4,670,000	-	4,670,000	(26.2)%
Capital Outlay	1,406,156	718,400	6,220,600	1,675,000	-	1,675,000	133.2%
Net Operating Budget	3,789,231	7,049,800	19,416,200	6,345,000	-	6,345,000	(10.0)%
Trans to 1840 Public Serv GrntM	-	-	156,400	-	-	-	na
Reserve for Capital	-	144,300	-	1,285,700	-	1,285,700	791.0%
Total Budget	3,789,231	7,194,100	19,572,600	7,630,700	-	7,630,700	6.1%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	82,719	-	-	-	-	-	na
Interest/Misc	303,201	50,000	234,000	50,000	-	50,000	0.0%
Trans fm 0001 General Fund	3,177,500	3,000,000	3,000,000	3,150,000	-	3,150,000	5.0%
Trans fm 1011 Unincorp GenFd	2,800,000	3,900,000	3,900,000	4,095,000	-	4,095,000	5.0%
Carry Forward	10,333,300	246,600	12,776,800	338,200	-	338,200	37.1%
Less 5% Required By Law	-	(2,500)	-	(2,500)	-	(2,500)	0.0%
Total Funding	16,696,720	7,194,100	19,910,800	7,630,700	-	7,630,700	6.1%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Parks & Recreation Capital								
19th Street Neighborhood Pk	-	31,675	31,700	-	-	-	-	-
951 Boat Pk - Seawall, Docks Repair	-	250,000	250,000	-	-	-	-	-
AOlesky Sea Wall Repair	-	18,583	18,600	-	-	-	-	-
Bayview Pk Expansion	-	3,826	3,900	-	-	-	-	-
Chess Table Area	-	6,980	7,000	-	-	-	-	-
ComPk - Artificial Turf	500,000	567,858	567,900	500,000	-	-	-	-
ComPk - Assessments	200,000	321,370	321,400	100,000	-	-	-	-
ComPk - Athletic Field/Court Maint	600,000	1,816,672	1,816,700	500,000	-	-	-	-
ComPk - Exotics Removal	100,000	100,000	100,000	120,000	-	-	-	-
ComPk - Fiber Optics	-	42,262	42,300	-	-	-	-	-
ComPk - IWF Repair	-	599,863	599,900	-	-	-	-	-
ComPk - Lighting Infrastructure Maint	300,000	456,184	456,200	475,000	-	-	-	-
ComPk - Other Repairs/Maintenance	700,000	853,790	853,800	600,000	-	-	-	-
ComPk - Pathway/Road Repairs	450,000	781,026	781,000	200,000	-	-	-	-
ComPk - Playgrnd/Shade Structure Maint	350,000	654,556	654,500	600,000	-	-	-	-
ComPk - Pool Repairs	300,000	649,320	649,200	-	-	-	-	-
Crosswalk Safety Upgrade	-	49,434	49,500	-	-	-	-	-
DCA Lely Barefoot Beach Landing	-	1,000,000	1,000,000	-	-	-	-	-
DCA Parking	-	1,000,000	1,000,000	-	-	-	-	-
E Naples ComPk Pickleball	-	56,152	56,200	-	-	-	-	-
E Naples Welcome Ctr	-	13,089	13,100	-	-	-	-	-
Eagle Lake ComPk - Gym	-	15,370	15,400	-	-	-	-	-
GG CP Activity Pool Renovation	-	19,199	19,200	-	-	-	-	-



Collier County Government
Fiscal Year 2025 Tentative Budget - Capital Improvement Program

Capital Improvement Program

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Parks & Recreation Capital								
GG CP BMX & Skatepark Repairs	-	183,715	183,700	-	-	-	-	-
GG CP Playground Surface Replace	-	150,000	150,000	-	-	-	-	-
HMGP NCRP H0390	-	38,372	38,400	-	-	-	-	-
Isle of Capri Neighborhood Pk Exp	-	372,123	372,200	-	-	-	-	-
NCRP - NFC Slab	-	227,018	227,000	-	-	-	-	-
NCRP Pool Pump Repairs	-	1,180	1,200	-	-	-	-	-
Off-Rd Vehicles & Equipment	718,400	2,423,187	2,423,300	1,200,000	-	-	-	-
Park Master Plan	231,400	322,600	322,600	-	-	-	-	-
PBay CP Lake Bulkhead Repairs	-	15,000	15,000	-	-	-	-	-
PBay CP Pathway Renovation	-	26,090	26,100	-	-	-	-	-
PBay Master Plan	-	2,168	2,200	-	-	-	-	-
PSprings NP Playground Replace	-	121,214	121,200	-	-	-	-	-
RegPk - Artificial Turf	400,000	2,046,554	2,046,600	400,000	-	-	-	-
RegPk - Assessment	200,000	488,710	488,700	200,000	-	-	-	-
RegPk - Athletic Field/Court Maintenance	250,000	326,152	326,200	250,000	-	-	-	-
RegPk - Exotic Removal	100,000	129,311	129,300	100,000	-	-	-	-
RegPk - Fiber Optics	-	46,717	46,700	-	-	-	-	-
RegPk - Land Maintenance	-	58,593	58,500	-	-	-	-	-
RegPk - Lighting Infrastructure Maint	200,000	286,302	286,300	100,000	-	-	-	-
RegPk - Lightning Detection	-	39,678	39,700	-	-	-	-	-
RegPk - Other Repairs/Maintenance	700,000	855,727	855,600	700,000	-	-	-	-
RegPk - Pathway/Road Repairs	250,000	541,849	541,800	250,000	-	-	-	-
RegPk - Playgrnd/Shade Structure Maint	200,000	408,508	408,500	50,000	-	-	-	-
RegPk - Pool pumps & motors	300,000	549,065	549,000	-	-	-	-	-
RegPk - Security	-	25,000	25,000	-	-	-	-	-
RegPk - Sun-N-Fun Pool Repairs	-	293,106	293,100	-	-	-	-	-
Seawall Repair and Replacement	-	70,305	70,300	-	-	-	-	-
Sun N Fun Repairs	-	34,040	34,000	-	-	-	-	-
TRosbough Pk Dugout Renovation	-	3,390	3,400	-	-	-	-	-
Vanderbilt Pkg Garage Repairs	-	14,408	14,400	-	-	-	-	-
Veterans CP Security Cameras	-	8,663	8,700	-	-	-	-	-
X-fers/Reserves - Fund (3062)	144,300	300,736	156,400	1,285,700	-	-	-	-
Parks & Recreation Capital	7,194,100	19,716,690	19,572,600	7,630,700	-	-	-	-
Program Total Project Budget	7,194,100	19,716,690	19,572,600	7,630,700	-	-	-	-

Capital Improvement Program
Community & Regional Pk Impact Fee (3071)

Mission Statement

Collier County's "Community Park Impact Fee" and "Regional Parks Impact Fee" Ordinances were repealed and replaced with the "Community & Regional Parks Impact Fee - Unincorporated Area" in May 1999, to continue to assist the County to pay for growth related parks facilities. Impact fees are assessed and collected on residential new building construction permits.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	726,983	1,400	1,055,400	-	-	-	(100.0)%
Capital Outlay	150,074	8,867,400	56,509,500	9,070,700	-	9,070,700	2.3%
Net Operating Budget	877,057	8,868,800	57,564,900	9,070,700	-	9,070,700	2.3%
Trans to 2013 Tax SpOb Rev Note	2,918,900	1,989,900	1,989,900	1,938,000	-	1,938,000	(2.6)%
Trans to 2022 SpOb Bonds	2,585,500	2,344,100	2,344,100	2,617,600	-	2,617,600	11.7%
Reserve for Debt Service	-	4,626,900	-	2,692,800	-	2,692,800	(41.8)%
Total Budget	6,381,457	17,829,700	61,898,900	16,319,100	-	16,319,100	(8.5)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	2,748	-	-	-	-	-	na
Interest/Misc	1,212,765	200,000	200,000	200,000	-	200,000	0.0%
Impact Fees	11,332,219	10,500,000	10,500,000	10,500,000	-	10,500,000	0.0%
Trans fm 0001 General Fund	-	1,139,100	1,139,100	-	-	-	(100.0)%
Carry Forward	50,047,500	6,525,600	56,213,900	6,154,100	-	6,154,100	(5.7)%
Less 5% Required By Law	-	(535,000)	-	(535,000)	-	(535,000)	0.0%
Total Funding	62,595,232	17,829,700	68,053,000	16,319,100	-	16,319,100	(8.5)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Parks & Recreation Capital								
Big Corkscrew Island Pk	8,868,800	57,447,000	57,447,100	9,070,700	-	-	-	-
Operating Project Fd 3071	-	117,870	117,800	-	-	-	-	-
X-fers/Reserves - Fund (3071)	8,960,900	8,960,900	4,334,000	7,248,400	-	-	-	-
Parks & Recreation Capital	17,829,700	66,525,770	61,898,900	16,319,100	-	-	-	-
Program Total Project Budget	17,829,700	66,525,770	61,898,900	16,319,100	-	-	-	-

Notes

The Infrastructure one-cent sales surtax was passed by the voters in November 2018. The Big Corkscrew Park was included in the project list with an allocation of \$40 million going towards the construction of the park. The \$40 million budget can be viewed on the Infrastructure Sales Tax Fund (3018) page.

Capital Improvement Program
Road Assessment Receivable Fund (3080)

Mission Statement

This fund serves as a revolving loan pool to fund small-scale assessment projects.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	37,400	65,300	17,200	-	17,200	(54.0)%
Net Operating Budget	-	37,400	65,300	17,200	-	17,200	(54.0)%
Trans to Property Appraiser	129	300	300	300	-	300	0.0%
Trans to Tax Collector	485	800	800	600	-	600	(25.0)%
Reserve for Capital	-	404,800	-	434,100	-	434,100	7.2%
Total Budget	613	443,300	66,400	452,200	-	452,200	2.0%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Ad Valorem Taxes	16,111	17,100	17,400	18,100	-	18,100	5.8%
Delinquent Ad Valorem Taxes	41	-	-	-	-	-	na
Interest/Misc	10,715	4,500	10,600	10,600	-	10,600	135.6%
Trans frm Property Appraiser	16	-	-	-	-	-	na
Trans frm Tax Collector	285	-	-	-	-	-	na
Adv/Repay fm 1637 42nd Ave SE	1,300	1,800	1,800	1,800	-	1,800	0.0%
Carry Forward	430,500	421,000	459,700	423,100	-	423,100	0.5%
Less 5% Required By Law	-	(1,100)	-	(1,400)	-	(1,400)	27.3%
Total Funding	458,968	443,300	489,500	452,200	-	452,200	2.0%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Transportation Capital								
Blue Sage Drive	38,500	66,415	66,400	18,100	-	-	-	-
X-fers/Reserves - Fund (3080)	404,800	404,800	-	434,100	-	-	-	-
Transportation Capital	443,300	471,215	66,400	452,200	-	-	-	-
Program Total Project Budget	443,300	471,215	66,400	452,200	-	-	-	-

Notes

The current active project involves emergency repairs to Blue Sage Drive. Original emergency repairs were done in FY 18 with follow on repairs being done in FY 20. The FY 20 repairs were approximately \$25,200.

Forecast FY 2024

The forecast reflects the available Blue Sage repair budget of \$65,300 as well as budgeted ad valorem tax revenue.

Revenues

The current budget is the fifth year of the Blue Sage Drive ad valorem tax. Ordinance 2019-19 established the Blue Sage Municipal Service Taxing Unit to repay the Road Assessments Fund (3080) for road repair expenditures. The first year of the assessment was FY 21. The taxable value is \$6,045,740 an increase of 4.57%. This budget is within the maximum millage rate of 3.0000 per \$1,000 and is expected to raise \$18,137 in property taxes. The prepayment of repair costs is expected to take four to five years or more depending on taxable values and the need for additional repairs.

Capital Improvement Program Transportation Capital Fund (3081)

Mission Statement

This fund accounts for General Fund (0001, 1011) transfers used for the operation and maintenance of improvements to the roads as well as ancillary facilities such as sidewalks, bike paths, streetlights, landscaping and other facilities incidental to the proper movement of traffic along roads and streets and transportation related grant matches.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	4,093,283	24,759,500	25,903,300	20,899,300	-	20,899,300	(15.6)%
Capital Outlay	233,642	14,524,100	37,247,500	4,501,200	-	4,501,200	(69.0)%
Net Operating Budget	4,326,925	39,283,600	63,150,800	25,400,500	-	25,400,500	(35.3)%
Trans to 1842 Transp Grant Mtch	2,575,730	-	221,100	-	-	-	na
Total Budget	6,902,654	39,283,600	63,371,900	25,400,500	-	25,400,500	(35.3)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Charges For Services	3,500	-	13,000	-	-	-	na
Miscellaneous Revenues	907,141	100,000	386,700	-	-	-	(100.0)%
Interest/Misc	882,551	300,000	900,000	900,000	-	900,000	200.0%
Indirect Service Charge	73	-	-	-	-	-	na
Reimb From Other Depts	91,221	93,400	-	-	-	-	(100.0)%
Trans fm 0001 General Fund	10,625,900	9,200,000	9,200,000	9,660,000	-	9,660,000	5.0%
Trans fm 1011 Unincorp GenFd	3,800,000	13,600,000	13,600,000	14,280,000	-	14,280,000	5.0%
Trans fm 1012 Landscape Proj	-	5,139,600	-	-	-	-	(100.0)%
Carry Forward	31,038,200	10,870,600	39,877,700	605,500	-	605,500	(94.4)%
Less 5% Required By Law	-	(20,000)	-	(45,000)	-	(45,000)	125.0%
Total Funding	47,348,585	39,283,600	63,977,400	25,400,500	-	25,400,500	(35.3)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Facilities Management Capital								
Government Ops Business Park	-	579,858	579,900	-	-	-	-	-
Landscape Capital								
Davis Blvd Landscaping	65,300	65,300	65,300	-	-	-	-	-
Immokalee Rd Landscaping	146,600	146,600	-	-	-	-	-	-
Median Maintenance	10,600,000	10,600,000	5,460,400	9,782,500	-	-	-	-
US 41 Landscaping	207,400	207,400	207,400	-	-	-	-	-
Landscape Capital	11,019,300	11,019,300	5,733,100	9,782,500	-	-	-	-
Stormwater Capital								
Palm River Stormwater Improvements	-	134,165	-	-	-	-	-	-
Transportation Capital								
16th Ave (13th St SW to 23rd St SW)	-	1,627,602	1,627,600	-	-	-	-	-
Advanced Right of Way	-	61,208	61,200	-	-	-	-	-
Asset Management	600,000	1,010,839	1,068,700	250,000	-	-	-	-
Belle Meade	-	47,650	47,600	-	-	-	-	-
Bridge Repairs and Construction	5,000,000	11,034,506	11,034,500	161,200	-	-	-	-
Congestion Mgt	-	579,586	631,700	-	-	-	-	-
Corkscrew Rd (Lee Cnty Line) Shoulders	-	100,000	100,000	-	-	-	-	-



Collier County Government
Fiscal Year 2025 Tentative Budget - Capital Improvement Program

Capital Improvement Program

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Transportation Capital								
Corkscrew Rd (Lee Cnty to SR82 Curve) Wildcat	-	10,500	10,500	-	-	-	-	-
County Pathways Non-Pay in Lieu CR951, GG Blvd to Green Blvd	350,000	2,412,876	1,513,100	300,000	-	-	-	-
Dist 8 Sidewalks	-	5,357	13,800	-	-	-	-	-
District 331 Sidewalks	-	160,151	36,400	-	-	-	-	-
District 333 Sidewalks	-	429,169	303,000	-	-	-	-	-
District 336 Sidewalks	-	99,980	119,800	-	-	-	-	-
District 338 Sidewalks	-	542,305	671,700	-	-	-	-	-
District 339 Sidewalks	-	232,587	46,300	-	-	-	-	-
Enhanced Planning Consultant Services	500,000	1,571,312	1,571,300	500,000	-	-	-	-
Everglades & 43rd Ave NE	478,500	1,977,592	1,977,600	-	-	-	-	-
Everglades Blvd North Shoulders	-	626,700	626,700	-	-	-	-	-
FDOT 443375 Lake Trafford Rd SW & Bike Lane	-	97,267	97,300	-	-	-	-	-
Goodlette Rd (VBR to Immk Rd)	-	-	-	400,000	-	-	-	-
Intersection Enhancements	420,000	1,370,498	1,413,100	-	-	-	-	-
LAP 441480 Eden Park Sidewalk	-	20,219	219,800	-	-	-	-	-
LAP 441846 - 111th Ave N Bike Lane	-	15,728	1,471,600	-	-	-	-	-
LED Replacement Program	-	26,357	26,300	-	-	-	-	-
Logan Blvd N of Imm	-	2,599,847	2,599,800	-	-	-	-	-
Mast Arm Painting	650,000	657,233	657,200	225,000	-	-	-	-
Off-Rd Vehicles & Equipment	340,000	410,384	410,400	-	-	-	-	-
Oil Well Rd Shoulder Improvements	-	754,486	842,600	-	-	-	-	-
Poinciana Professional Park	-	57,857	-	-	-	-	-	-
PUD Monitoring / Traffic counts	-	64,751	79,200	-	-	-	-	-
Randall/Immokalee Road Intersection	-	906,750	906,800	-	-	-	-	-
Road Maintenance Facility	1,239,000	2,652,195	2,652,200	500,000	-	-	-	-
Road Refurbishing	800,000	800,000	800,000	43,500	-	-	-	-
Road Resurfacing	9,713,300	11,071,329	11,071,300	9,990,500	-	-	-	-
Tiger IX	-	233,117	233,100	-	-	-	-	-
Traffic Calming	-	81,554	81,600	-	-	-	-	-
Traffic Calming/Studies	-	-	-	37,200	-	-	-	-
Traffic Signal Timing	500,000	500,000	500,000	-	-	-	-	-
Traffic Signals	1,000,000	1,040,066	1,040,000	25,600	-	-	-	-
Transportation Mgmt. Svcs Bldg R&M	173,500	193,500	193,500	100,000	-	-	-	-
Tree Farm PUD	-	450,000	450,000	-	-	-	-	-
Vanderbilt / Logan Blvd Intersection Imp	-	1,998,666	2,044,700	-	-	-	-	-
Vanderbilt Bch Rd, 16th to Everglades	6,000,000	6,000,000	6,000,000	77,800	-	-	-	-
Wall Barrier Replacement	500,000	1,585,789	1,585,800	1,500,000	-	-	-	-
X-fers/Reserves - Fund (3081)	-	221,139	221,100	-	-	-	-	-
Transportation Capital	28,264,300	56,338,652	57,058,900	15,618,000	-	-	-	-
Program Total Project Budget	39,283,600	68,071,975	63,371,900	25,400,500	-	-	-	-

Forecast FY 2024

A \$221,100 transfer was budgeted to the Transportation Match Fund (1842) to support grant programs.

Capital Improvement Program
Road Construction - Gas Tax Fund (3083)

Mission Statement

Accounts for various Gas Tax funds utilized in the road capital construction and maintenance program. The principal revenue source is gas tax revenue from the Local Option 5 and 6 cent Gas Tax, Ninth Cent Gas Tax and the Constitutional Gas Tax. The County Seventh Cent Gas Tax is deposited directly into the Gas Tax Debt Service Fund (2005).

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	5,387,368	1,100,000	12,455,500	7,959,800	-	7,959,800	623.6%
Capital Outlay	3,262,486	9,610,000	17,910,100	9,951,100	-	9,951,100	3.5%
Net Operating Budget	8,649,854	10,710,000	30,365,600	17,910,900	-	17,910,900	67.2%
Trans to 1842 Transp Grant Mch	703,612	-	1,100,000	-	-	-	na
Trans to 2005 Gas Tx Rev Bond	11,300,000	11,300,000	11,300,000	11,316,700	-	11,316,700	0.1%
Trans to 2023 Commercial Loan	-	478,500	-	478,500	-	478,500	0.0%
Reserve for Capital	-	-	-	478,500	-	478,500	na
Total Budget	20,653,466	22,488,500	42,765,600	30,184,600	-	30,184,600	34.2%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Local Gas Taxes	18,152,466	16,291,800	18,120,000	18,120,000	-	18,120,000	11.2%
Gas Taxes	4,985,600	4,211,300	4,880,000	4,880,000	-	4,880,000	15.9%
Charges For Services	39,808	-	-	-	-	-	na
Miscellaneous Revenues	143,267	-	35,000	-	-	-	na
Interest/Misc	549,403	200,000	549,400	549,400	-	549,400	174.7%
Carry Forward	24,149,700	2,820,600	26,993,900	7,812,700	-	7,812,700	177.0%
Less 5% Required By Law	-	(1,035,200)	-	(1,177,500)	-	(1,177,500)	13.7%
Total Funding	48,020,244	22,488,500	50,578,300	30,184,600	-	30,184,600	34.2%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Transportation Capital								
16th Ave (13th St SW to 23rd St SW)	1,406,000	1,406,000	1,406,000	-	-	-	-	-
Advanced Right of Way	-	16,349	16,300	-	-	-	-	-
Bridge Repairs and Construction	-	10,496,849	10,496,900	-	-	-	-	-
Congestion Mgt	-	652,258	652,300	-	-	-	-	-
Corkscrew Rd (Lee Cnty Line) Shoulders	479,000	-	-	-	-	-	-	-
Corkscrew Rd (Lee Cnty to SR82 Curve) Wildcat	-	470,392	470,400	-	-	-	-	-
CR951, GG Blvd to Green Blvd	-	1,815	1,800	3,959,700	-	-	-	-
Everglades & 43rd Ave NE	1,221,500	1,221,500	1,221,500	-	-	-	-	-
Everglades Blvd (VBR to Oil Well Rd)	-	-	-	1,575,500	-	-	-	-
Everglades Blvd North Shoulders	-	930,216	930,200	-	-	-	-	-
Golden Gate Parkway at Livingston	500,000	500,000	500,000	-	-	-	-	-
Goodland CR92A Roadway Improv	-	51,200	51,200	-	-	-	-	-
Immok/Livingston Flyover	-	-	-	3,640,000	-	-	-	-
Immokalee Rd Shoulder Imp	-	189,661	189,700	215,000	-	-	-	-
Intersection Enhancements	3,000,000	3,154,076	3,154,000	583,300	-	-	-	-
Livingston Rd at Entrada Ave	-	-	-	1,500,000	-	-	-	-
Logan Blvd N of Imm	-	796,720	796,700	-	-	-	-	-
New Bridges - GG Estates Mobility	-	-	-	1,807,000	-	-	-	-
Oil Well Rd Shoulder Improvements	750,000	1,157,065	1,157,100	750,000	-	-	-	-

Capital Improvement Program

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Transportation Capital								
Road Refurbishing	-	496,316	496,400	756,500	-	-	-	-
Road Resurfacing	286,700	1,628,605	1,628,600	9,600	-	-	-	-
Traffic Calming	-	208,313	208,300	-	-	-	-	-
Traffic Calming/Studies	300,000	1,055,008	1,055,000	62,800	-	-	-	-
Traffic Info System Review	250,000	762,499	841,000	-	-	-	-	-
Traffic Signal Timing	-	-	-	500,000	-	-	-	-
Traffic Signals	50,000	2,215,412	2,215,400	1,415,400	-	-	-	-
Vanderbilt / Logan Blvd Intersection Imp	-	89,830	89,800	-	-	-	-	-
Vanderbilt Bch Ext, CR951 to 16th St NE	-	222,202	222,200	-	-	-	-	-
Vanderbilt Bch Rd, 16th to Everglades	-	-	-	1,136,100	-	-	-	-
Vanderbilt, US41 to Goodlette Frank Rd	2,466,800	2,466,800	2,466,800	-	-	-	-	-
Veterans Memorial Road PH II	-	98,000	98,000	-	-	-	-	-
X-fers/Reserves - Fund (3083)	11,778,500	13,717,228	12,400,000	12,273,700	-	-	-	-
Transportation Capital	<u>22,488,500</u>	<u>44,004,314</u>	<u>42,765,600</u>	<u>30,184,600</u>	-	-	-	-
Program Total Project Budget	<u>22,488,500</u>	<u>44,004,314</u>	<u>42,765,600</u>	<u>30,184,600</u>	-	-	-	-

Notes

The 5-cent Local Option Fuel Tax is earmarked towards the payment of debt service, Bridge Repairs and Improvements (Proj 66066) and Intersection Improvements (various projects).

History:

*The Ninth Cent fuel tax (1-penny) was established via Ordinance 1980-50. On July 12, 2022, the Board adopted Ordinance 2022-32 extending the expiration date to December 2055.

*The 6-cent fuel tax was established via Ordinance 1989-27. Ordinance 1999-40 provided a provision to allocate a portion of these fuel taxes with the Cities. On July 12, 2022, the Board adopted Ordinance 2022-31 extending the expiration date to December 2055.

*The 5-cent fuel tax was established via Ordinance 1993-48 and included a provision to allocate a portion of these fuel taxes with the Cities. On July 12, 2022, the Board adopted Ordinance 2022-30 extending the expiration date to December 2055.

Revenues

The FY25 revenue budget continues to stay consistent with FY24 funding levels.

Capital Improvement Program
Transportation Debt Financing Capital (3084)

Mission Statement

The following Transportation capital projects are funded by bond/loan proceeds.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Capital Outlay	-	-	27,195,900	-	-	-	na
Net Operating Budget	-	-	27,195,900	-	-	-	na
Total Budget	-	-	27,195,900	-	-	-	na

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Loan Proceeds	-	-	27,195,900	-	-	-	na
Total Funding	-	-	27,195,900	-	-	-	na

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Transportation Capital								
Vanderbilt Bch Ext, CR951 to 16th St NE	-	27,195,900	27,195,900	-	-	-	-	-
Program Total Project Budget	-	27,195,900	27,195,900	-	-	-	-	-

Notes

On July 12, 2022, agenda item 11G, the Board approved up to a \$30 million commercial paper loan to finance the construction of Vanderbilt Beach Road Extension. The debt services payments will be funded from Gas Taxes Capital Projects Fund (3083).

Capital Improvement Program
Road Impact Fee District 1 - North Naples (3090)

Mission Statement

Collier County's Road Impact Fee was originally adopted in 1992, to assist in providing adequate growth related roadways. Impact Fees are assessed and collected by various road districts.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	1,218,452	2,245,000	5,899,900	50,000	-	50,000	(97.8)%
Capital Outlay	7,391,504	5,159,300	16,586,100	5,061,000	-	5,061,000	(1.9)%
Net Operating Budget	8,609,956	7,404,300	22,486,000	5,111,000	-	5,111,000	(31.0)%
Trans to 1842 Transp Grant Mtch	-	-	155,000	-	-	-	na
Total Budget	8,609,956	7,404,300	22,641,000	5,111,000	-	5,111,000	(31.0)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	500,681	175,000	380,000	380,000	-	380,000	117.1%
Impact Fees	4,180,395	5,784,000	5,783,900	5,000,000	-	5,000,000	(13.6)%
Carry Forward	20,389,900	1,743,300	16,477,100	-	-	-	(100.0)%
Less 5% Required By Law	-	(298,000)	-	(269,000)	-	(269,000)	(9.7)%
Total Funding	25,070,976	7,404,300	22,641,000	5,111,000	-	5,111,000	(31.0)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Transportation Capital								
Airport Road N of Vanderbilt Road	-	58,539	58,500	-	-	-	-	-
CR951, GG Blvd to Green Blvd	-	1,782,646	1,782,700	2,897,100	-	-	-	-
Goodlette Rd (VBR to Immk Rd)	2,200,000	2,699,724	2,699,700	-	-	-	-	-
Operating Project Fund (3090)	45,000	89,758	89,800	50,000	-	-	-	-
Pine Ridge Rd, Livingston to I-75	-	843,500	843,500	-	-	-	-	-
Vanderbilt Bch Ext, CR951 to 16th St NE	-	5,154,067	5,154,100	-	-	-	-	-
Vanderbilt Bch Rd, 16th to Everglades	-	1,720,879	961,800	1,783,900	-	-	-	-
Vanderbilt, US41 to Goodlette Frank Rd	2,209,500	2,443,971	2,444,000	380,000	-	-	-	-
Veterans Memorial Road PH II	2,949,800	8,451,911	8,451,900	-	-	-	-	-
X-fers/Reserves - Fund 3090	-	155,000	155,000	-	-	-	-	-
Transportation Capital	7,404,300	23,399,995	22,641,000	5,111,000	-	-	-	-
Program Total Project Budget	7,404,300	23,399,995	22,641,000	5,111,000	-	-	-	-

Capital Improvement Program
Road Impact Fee District 2 - East Naples & GG City (3091)

Mission Statement

Collier County's Road Impact Fee was originally adopted in 1992, to assist in providing adequate growth related roadways. Impact Fees are assessed and collected by various road districts.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	63,288	-	1,193,900	1,350,000	-	1,350,000	na
Capital Outlay	2,528,449	7,550,200	26,157,400	3,726,100	-	3,726,100	(50.6)%
Net Operating Budget	2,591,736	7,550,200	27,351,300	5,076,100	-	5,076,100	(32.8)%
Trans to 1842 Transp Grant Mtch	-	-	990,300	-	-	-	na
Reserve for Contingencies	-	100	-	-	-	-	(100.0)%
Total Budget	2,591,736	7,550,300	28,341,600	5,076,100	-	5,076,100	(32.8)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	572,872	200,000	537,000	537,000	-	537,000	168.5%
Impact Fees	3,346,055	4,000,000	4,500,000	4,000,000	-	4,000,000	0.0%
Carry Forward	22,743,300	3,560,300	24,070,600	766,000	-	766,000	(78.5)%
Less 5% Required By Law	-	(210,000)	-	(226,900)	-	(226,900)	8.0%
Total Funding	26,662,227	7,550,300	29,107,600	5,076,100	-	5,076,100	(32.8)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Transportation Capital								
Airport Road N of Vanderbilt Road	-	100,000	100,000	-	-	-	-	-
CR951, GG Blvd to Green Blvd	-	-	-	2,536,700	-	-	-	-
Operating Project Fund (3091)	-	165,769	165,700	50,000	-	-	-	-
Pine Ridge Rd, Livingston to I-75	4,000,000	5,580,276	5,580,300	-	-	-	-	-
Vanderbilt Bch Ext, CR951 to 16th St NE	-	15,378,347	15,378,400	-	-	-	-	-
Vanderbilt Bch Rd, 16th to Everglades	-	459,679	459,700	500,000	-	-	-	-
Vanderbilt, US41 to Goodlette Frank Rd	-	-	-	689,400	-	-	-	-
Veterans Memorial Road PH II	3,550,200	4,898,540	4,898,500	1,300,000	-	-	-	-
Whippoorwill Lane	-	768,651	768,700	-	-	-	-	-
X-fers/Reserves - Fund (3091)	100	990,400	990,300	-	-	-	-	-
Transportation Capital	7,550,300	28,341,662	28,341,600	5,076,100	-	-	-	-
Program Total Project Budget	7,550,300	28,341,662	28,341,600	5,076,100	-	-	-	-

Capital Improvement Program
Road Impact Fee District 3 - City of Naples (3092)

Mission Statement

Collier County's Road Impact Fee was originally adopted in 1992, to assist in providing adequate growth related roadways. Impact Fees are assessed and collected by various road districts.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	1,216	-	325,200	-	-	-	na
Capital Outlay	102,585	964,700	1,968,900	657,800	-	657,800	(31.8)%
Net Operating Budget	103,801	964,700	2,294,100	657,800	-	657,800	(31.8)%
Reserve for Capital	-	231,200	-	5,000	-	5,000	(97.8)%
Total Budget	103,801	1,195,900	2,294,100	662,800	-	662,800	(44.6)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	54,555	9,000	45,000	54,500	-	54,500	505.6%
Impact Fees	366,501	-	100,000	100,000	-	100,000	na
Carry Forward	2,347,900	1,187,400	2,665,100	516,000	-	516,000	(56.5)%
Less 5% Required By Law	-	(500)	-	(7,700)	-	(7,700)	1,440.0%
Total Funding	2,768,956	1,195,900	2,810,100	662,800	-	662,800	(44.6)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Transportation Capital								
CR951, GG Blvd to Green Blvd	900,000	900,000	900,000	-	-	-	-	-
Operating Project Fd 3092	-	85,525	85,500	-	-	-	-	-
Vanderbilt Bch Ext, CR951 to 16th St NE	-	1,004,265	1,004,300	-	-	-	-	-
Vanderbilt Bch Rd, 16th to Everglades	-	239,554	239,600	22,200	-	-	-	-
Vanderbilt, US41 to Goodlette Frank Rd	64,700	64,700	64,700	635,600	-	-	-	-
X-fers/Reserves - Fund (3092)	231,200	231,200	-	5,000	-	-	-	-
Transportation Capital	1,195,900	2,525,244	2,294,100	662,800	-	-	-	-
Program Total Project Budget	1,195,900	2,525,244	2,294,100	662,800	-	-	-	-

Capital Improvement Program

Road Impact Fee District 4 - Marco Island & S County (3093)

Mission Statement

Collier County's Road Impact Fee was originally adopted in 1992, to assist in providing adequate growth related roadways. Impact Fees are assessed and collected by various road districts.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	233,879	3,783,000	4,426,600	45,000	-	45,000	(98.8)%
Capital Outlay	285,700	14,348,100	18,742,400	3,794,700	-	3,794,700	(73.6)%
Net Operating Budget	519,579	18,131,100	23,169,000	3,839,700	-	3,839,700	(78.8)%
Trans to 1842 Transp Grant Mtch	-	-	4,214,400	-	-	-	na
Trans to 3007 Sports Complex	1,813,267	1,500,000	1,500,000	671,000	-	671,000	(55.3)%
Total Budget	2,332,846	19,631,100	28,883,400	4,510,700	-	4,510,700	(77.0)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	551,702	177,500	551,700	551,700	-	551,700	210.8%
Impact Fees	5,910,609	5,200,000	3,500,000	3,500,000	-	3,500,000	(32.7)%
Carry Forward	21,363,800	14,522,500	25,493,300	661,600	-	661,600	(95.4)%
Less 5% Required By Law	-	(268,900)	-	(202,600)	-	(202,600)	(24.7)%
Total Funding	27,826,111	19,631,100	29,545,000	4,510,700	-	4,510,700	(77.0)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Transportation Capital								
CR951, GG Blvd to Green Blvd	7,087,600	7,445,154	7,445,200	341,700	-	-	-	-
Operating Project Fund (3093)	-	199,137	199,100	45,000	-	-	-	-
Vanderbilt Bch Ext, CR951 to 16th St NE	-	8,553,916	8,553,800	-	-	-	-	-
Vanderbilt Bch Rd, 16th to Everglades	3,783,000	3,783,000	3,783,000	500,000	-	-	-	-
Vanderbilt, US41 to Goodlette Frank Rd	7,260,500	3,046,062	3,046,100	2,953,000	-	-	-	-
Wilson/Benfield	-	141,776	141,800	-	-	-	-	-
X-fers/Reserves - Fund (3093)	1,500,000	5,714,438	5,714,400	671,000	-	-	-	-
Transportation Capital	19,631,100	28,883,483	28,883,400	4,510,700	-	-	-	-
Program Total Project Budget	19,631,100	28,883,483	28,883,400	4,510,700	-	-	-	-

Capital Improvement Program
Road Impact Fee District 6 - Golden Gate Estates (3094)

Mission Statement

Collier County's Road Impact Fee was originally adopted in 1992, to assist in providing adequate growth related roadways. Impact Fees are assessed and collected by various road districts.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	71,197	44,500	9,430,300	50,000	-	50,000	12.4%
Capital Outlay	3,175,273	23,080,300	40,804,500	10,459,800	-	10,459,800	(54.7)%
Net Operating Budget	3,246,470	23,124,800	50,234,800	10,509,800	-	10,509,800	(54.6)%
Total Budget	3,246,470	23,124,800	50,234,800	10,509,800	-	10,509,800	(54.6)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	949,505	300,000	949,500	949,500	-	949,500	216.5%
Impact Fees	9,163,734	7,500,000	8,500,000	8,000,000	-	8,000,000	6.7%
Carry Forward	35,926,300	15,714,800	42,793,100	2,007,800	-	2,007,800	(87.2)%
Less 5% Required By Law	-	(390,000)	-	(447,500)	-	(447,500)	14.7%
Total Funding	46,039,540	23,124,800	52,242,600	10,509,800	-	10,509,800	(54.6)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Transportation Capital								
CR951, GG Blvd to Green Blvd	10,800,400	10,800,400	10,800,400	-	-	-	-	-
Everglades Blvd (VBR to Oil Well Rd)	-	-	-	4,002,500	-	-	-	-
Golden Gate Blvd, 20th to Everglades	-	16,395	16,400	-	-	-	-	-
Operating Project Fund (3094)	44,500	141,195	141,200	50,000	-	-	-	-
Pine Ridge Rd, Livingston to I-75	1,000,000	1,000,000	1,000,000	-	-	-	-	-
Randall/Immokalee Road Intersection	-	1,262,831	1,262,800	-	-	-	-	-
Vanderbilt Bch Ext, CR951 to 16th St NE	-	10,608,471	10,608,500	-	-	-	-	-
Vanderbilt Bch Rd, 16th to Everglades	-	3,659,992	3,660,000	500,000	-	-	-	-
Vanderbilt, US41 to Goodlette Frank Rd	1,561,500	1,561,500	1,561,500	5,957,300	-	-	-	-
Wilson Blvd, GG Blvd to Immokalee	9,718,400	21,183,995	21,184,000	-	-	-	-	-
X-fers/Reserves - Fund 3094	-	5,000	-	-	-	-	-	-
Transportation Capital	23,124,800	50,239,779	50,234,800	10,509,800	-	-	-	-
Program Total Project Budget	23,124,800	50,239,779	50,234,800	10,509,800	-	-	-	-

Capital Improvement Program
Road Impact Fee District 5 - Immokalee (3095)

Mission Statement

Collier County's Road Impact Fee was originally adopted in 1992, to assist in providing adequate growth related roadways. Impact Fees are assessed and collected by various road districts.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	15,047	-	1,013,500	50,000	-	50,000	na
Capital Outlay	283,366	5,000,000	17,362,700	8,354,300	-	8,354,300	67.1%
Net Operating Budget	298,413	5,000,000	18,376,200	8,404,300	-	8,404,300	68.1%
Trans to 1842 Transp Grant Mtch	-	-	2,500,000	-	-	-	na
Reserve for Capital	-	3,567,900	-	285,000	-	285,000	(92.0)%
Total Budget	298,413	8,567,900	20,876,200	8,689,300	-	8,689,300	1.4%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	424,463	132,000	424,000	424,000	-	424,000	221.2%
Impact Fees	4,232,129	2,500,000	4,485,000	4,227,000	-	4,227,000	69.1%
Carry Forward	15,879,900	6,067,500	20,238,100	4,270,900	-	4,270,900	(29.6)%
Less 5% Required By Law	-	(131,600)	-	(232,600)	-	(232,600)	76.7%
Total Funding	20,536,492	8,567,900	25,147,100	8,689,300	-	8,689,300	1.4%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Transportation Capital								
CR951, GG Blvd to Green Blvd	100,000	100,000	100,000	3,451,600	-	-	-	-
Oil Well Rd, Everglades to Oil Well Grade	4,900,000	12,441,712	12,441,700	4,389,000	-	-	-	-
Operating Project Fund (3095)	-	513,538	513,500	50,000	-	-	-	-
Randall/Immokalee Road Intersection	-	219,100	219,100	-	-	-	-	-
Vanderbilt Bch Ext, CR951 to 16th St NE	-	4,601,850	4,601,900	-	-	-	-	-
Vanderbilt Bch Rd, 16th to Everglades	-	500,000	500,000	500,000	-	-	-	-
Vanderbilt, US41 to Goodlette Frank Rd	-	-	-	13,700	-	-	-	-
X-fers/Reserves - Fund (3095)	3,567,900	3,567,900	2,500,000	285,000	-	-	-	-
Transportation Capital	8,567,900	21,944,100	20,876,200	8,689,300	-	-	-	-
Program Total Project Budget	8,567,900	21,944,100	20,876,200	8,689,300	-	-	-	-

Capital Improvement Program
Water/Sewer District Motor Pool Capital Recovery Fund (4009)

Mission Statement

Provide cost-effective life cycle replacement of Water and Wastewater Motor Pool vehicles and heavy equipment through a centralized capital recovery system. User Divisions are assessed an annual replacement charge based on the cost and estimated life of the equipment. The Motor Pool capital recovery program for other enterprise entities is located within the 400 series of fund numbers: Solid Waste Motor Pool Fund (4072), EMS Motor Pool Fund (4051); and the General Governmental Motor Pool Fund (5023).

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Capital Outlay	719,891	2,251,100	7,355,100	3,716,100	-	3,716,100	65.1%
Net Operating Budget	719,891	2,251,100	7,355,100	3,716,100	-	3,716,100	65.1%
Trans to 5023 Motor Pool	30,900	32,500	32,500	31,700	-	31,700	(2.5)%
Reserve for Motor Pool Cap	-	5,072,800	-	3,442,000	-	3,442,000	(32.1)%
Total Budget	750,791	7,356,400	7,387,600	7,189,800	-	7,189,800	(2.3)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	209,700	-	20,500	-	-	-	na
Interest/Misc	240,271	75,000	75,000	75,000	-	75,000	0.0%
Motor Pool Cap Recovery Billing	2,298,200	2,536,400	2,536,400	1,721,000	-	1,721,000	(32.1)%
Trans fm 4008 W/S Ops	55,000	-	-	-	-	-	na
Carry Forward	8,100,900	4,748,800	10,153,300	5,397,600	-	5,397,600	13.7%
Less 5% Required By Law	-	(3,800)	-	(3,800)	-	(3,800)	0.0%
Total Funding	10,904,071	7,356,400	12,785,200	7,189,800	-	7,189,800	(2.3)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Motor Pool Capital Recovery Program								
Water Swr (4008) MP Cap	7,323,900	12,427,987	7,355,100	7,158,100	-	-	-	-
X-fers/Reserves - Fund (4009)	32,500	32,500	32,500	31,700	-	-	-	-
Motor Pool Capital Recovery Program	7,356,400	12,460,487	7,387,600	7,189,800	-	-	-	-
Program Total Project Budget	7,356,400	12,460,487	7,387,600	7,189,800	-	-	-	-

Capital Improvement Program

Notes

The Motor Pool Capital Recovery program was restarted in FY 2016. All vehicle purchases for the County Water/Sewer District Operations Fund (4008) have been transferred into the Motor Pool Capital Fund (4009) to add clarity and improve accountability over these important operational assets.

Forecast FY 2024

Miscellaneous Revenue in the amount of \$20,500 is for insurance proceeds retained to fund replacement vehicles.

Current FY 2025

The capital outlay budget is for replacement vehicles. Fleet Management, in cooperation with the Public Utilities Department, decided on which vehicles should be replaced in FY 2025.

An administrative charge is calculated based on the number of vehicles in each motor pool capital fund to offset the operating cost in the General Governmental Motor Pool Fund (5023) to administer the program. The total amount of administrative charge is calculated at \$31,700 and will be transferred accordingly; interest earnings will be used to offset the administrative charge.

The Reserve level is set at 200% of the annual motor pool capital recovery billing which will establish a level of program flexibility. This will allow for unexpected price fluctuations, replacement schedule adjustments, and other program changes.

Revenues

The Motor Pool Capital Recovery billings (revenue) of \$1,721,000 represent motor pool capital recovery charges assessed to the water and wastewater enterprise fund for the purchase of (future) replacement vehicles and heavy equipment.

Capital Improvement Program
County Water System Development Capital Fund (4011)

Mission Statement

To account for the funds received from water impact fees / system development fees.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	-	164,600	-	-	-	na
Net Operating Budget	-	-	164,600	-	-	-	na
Trans to 4010 W/S Debt	8,483,791	9,515,400	9,515,400	9,433,400	-	9,433,400	(0.9)%
Reserve for Capital	-	4,890,200	-	4,825,600	-	4,825,600	(1.3)%
Total Budget	8,483,791	14,405,600	9,680,000	14,259,000	-	14,259,000	(1.0)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	304,930	50,000	100,000	50,000	-	50,000	0.0%
Impact Fees	8,525,802	8,000,000	8,250,000	8,250,000	-	8,250,000	3.1%
Carry Forward	7,357,000	6,758,100	7,704,000	6,374,000	-	6,374,000	(5.7)%
Less 5% Required By Law	-	(402,500)	-	(415,000)	-	(415,000)	3.1%
Total Funding	16,187,732	14,405,600	16,054,000	14,259,000	-	14,259,000	(1.0)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Water / Sewer District Capital								
Operating Project Fd 4011	-	164,626	164,600	-	-	-	-	-
X-fers/Reserves - Fund (4011)	14,405,600	14,405,600	9,515,400	14,259,000	-	-	-	-
Water / Sewer District Capital	14,405,600	14,570,226	9,680,000	14,259,000	-	-	-	-
Program Total Project Budget	14,405,600	14,570,226	9,680,000	14,259,000	-	-	-	-

Capital Improvement Program County Water Capital Projects (4012)

Mission Statement

The following water capital projects are funded by user fees charged by the Water - Sewer District.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	18,923,875	7,910,000	36,739,600	20,475,000	-	20,475,000	158.8%
Capital Outlay	764,451	16,665,000	44,686,400	10,900,000	-	10,900,000	(34.6)%
Net Operating Budget	19,688,325	24,575,000	81,426,000	31,375,000	-	31,375,000	27.7%
Adv/Repay to 1813 FEMA Events	3,219,200	-	-	-	-	-	na
Reserve for Contingencies	-	1,500,000	-	3,137,500	-	3,137,500	109.2%
Reserve for Capital	-	500,300	-	-	-	-	(100.0)%
Total Budget	22,907,525	26,575,300	81,426,000	34,512,500	-	34,512,500	29.9%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	40,416	-	-	-	-	-	na
Interest/Misc	1,731,356	240,000	1,500,000	1,000,000	-	1,000,000	316.7%
Trans fm 4008 W/S Ops	23,079,600	16,575,000	16,575,000	29,270,400	-	29,270,400	76.6%
Carry Forward	65,615,400	9,772,300	67,643,100	4,292,100	-	4,292,100	(56.1)%
Less 5% Required By Law	-	(12,000)	-	(50,000)	-	(50,000)	316.7%
Total Funding	90,466,772	26,575,300	85,718,100	34,512,500	-	34,512,500	29.9%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Facilities Management Capital								
Government Ops Business Park	-	18,679	18,700	-	-	-	-	-
Stormwater Capital								
FDEP Water Restoration Grant	-	83,500	83,500	-	-	-	-	-
Lely Golf Estates	-	372,552	372,600	-	-	-	-	-
Stormwater Capital	-	456,052	456,100	-	-	-	-	-
Transportation Capital								
Veterans Memorial Road PH II	-	344,000	344,000	-	-	-	-	-
Water / Sewer District Capital								
Airport Rd Cast Iron Water Main Rep	500,000	500,000	500,000	-	-	-	-	-
Asphalt Improve at Plant/PS	-	800,000	800,000	-	-	-	-	-
Carica Cast Iron WM Replace	-	250,000	250,000	-	-	-	-	-
Collier County Utility Standards	20,000	101,115	101,100	20,000	-	-	-	-
Comprehensive Planning Technical Support	250,000	357,683	357,700	25,000	-	-	-	-
County-wide Utility Projects-Water	-	41,016	41,000	2,000,000	-	-	-	-
Cross Connections Program	50,000	446,387	446,400	100,000	-	-	-	-
Distribution Repump Station TSP	100,000	1,637,791	1,637,700	-	-	-	-	-
Distribution System TSP	-	2,480,326	2,363,600	1,000,000	-	-	-	-
Facility Infrastructure Maint Water	15,000	767,484	767,500	400,000	-	-	-	-
FDOT Utility Projects-Water	-	93,814	93,900	1,000,000	-	-	-	-
Financial Services	30,000	174,785	174,800	30,000	-	-	-	-
Fire Hydrant Replacement	25,000	44,421	44,400	50,000	-	-	-	-
General Legal Services	50,000	385,661	385,700	50,000	-	-	-	-
Generator Replacement	-	200,000	200,000	-	-	-	-	-
Golden Gate City CAP	-	409,633	409,700	-	-	-	-	-



Capital Improvement Program

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Water / Sewer District Capital								
Golden Gate Water Plant TSP	-	692,382	692,400	-	-	-	-	-
Goodland PS Improvements	-	644,696	644,700	3,000,000	-	-	-	-
I-75 & CR951 Utility Relocate	-	128,366	128,400	-	-	-	-	-
I-75/Pine Ridge Relocate	-	-	116,700	1,000,000	-	-	-	-
Infrastructure TSP Field Ops - Water	-	15,518	15,500	-	-	-	-	-
Infrastructure TSP Water Plants	500,000	2,799,494	2,799,500	650,000	-	-	-	-
Integrated Asset Management	100,000	378,528	378,500	200,000	-	-	-	-
J&C Blvd Neighborhood WM replacement	-	-	-	700,000	-	-	-	-
Large Meters Renewal & Replacement	200,000	350,642	350,600	300,000	-	-	-	-
Lightning, Surge, & Grounding	-	155,482	155,500	-	-	-	-	-
Lime Treatment TSP	-	58,119	58,100	-	-	-	-	-
Manatee PS Pipe Improve	-	50,000	50,000	-	-	-	-	-
Membrane Replacement & Interstage Booster	1,400,000	2,430,307	2,430,300	2,000,000	-	-	-	-
Naples Park Basin Optimization	2,300,000	6,156,366	6,156,300	-	-	-	-	-
Naples Park Water Main Replacement	-	16,362	16,400	-	-	-	-	-
NCRWTP Facility Plan/Improv	1,000,000	1,000,000	1,000,000	-	-	-	-	-
NCRWTP Nano Skids & Pump Replace	-	1,516,190	1,516,200	-	-	-	-	-
NCRWTP Operating TSP	1,000,000	1,820,740	1,820,700	2,000,000	-	-	-	-
NCRWTP SCADA Support Operating	150,000	551,871	551,800	150,000	-	-	-	-
NE Water & Wastewater Plants	-	4,124,684	4,124,700	-	-	-	-	-
Orange Tree Compliance	-	498	500	-	-	-	-	-
Palm River	4,500,000	8,934,938	8,934,900	-	-	-	-	-
PCCP Replacement (Ph1 - Carica PS to Airport & Ph2 - SCRWTP to NCRWTP)	300,000	300,000	300,000	2,000,000	-	-	-	-
Pine Ridge Rd Util Relocation	-	193,317	193,300	-	-	-	-	-
PUD Hydraulic Modeling	50,000	138,370	138,400	150,000	-	-	-	-
Real Property/Infrastructure Audit	25,000	50,181	50,300	50,000	-	-	-	-
SCADA Compliance - Water	100,000	269,548	269,500	100,000	-	-	-	-
SCRWTP Improv/Exp	-	2,200,000	2,200,000	-	-	-	-	-
SCRWTP Reactor #4	-	803,182	803,200	-	-	-	-	-
SCRWTP SCADA Support - Ops	300,000	797,815	797,900	150,000	-	-	-	-
SCRWTP TSP Operating	600,000	2,358,033	2,358,000	1,000,000	-	-	-	-
Tamiami Raw WM Repl	-	137,000	137,000	-	-	-	-	-
Tamiami Wellfield	-	47,633	47,600	2,000,000	-	-	-	-
Trail Blvd WM Replacement	-	755,656	720,600	-	-	-	-	-
US41 East WM Replace	-	118,566	118,600	-	-	-	-	-
Utilities Master Plan	100,000	244,138	244,100	100,000	-	-	-	-
Utility Billing Customer Serv Software	10,000	312,865	312,900	-	-	-	-	-
Vanberbilt Bch Rd - Utility Relocate	-	8,953,235	8,988,300	-	-	-	-	-
Vanderbilt Dr Cul-de-sacs, Basin 101	-	292,060	292,100	-	-	-	-	-
Warren St Looping	-	12,218	12,200	-	-	-	-	-
Water Meter Renewal and Replacement Program	200,000	535,934	536,000	1,400,000	-	-	-	-
Water Plant Capital Projects	1,600,000	4,169,679	4,169,600	700,000	-	-	-	-
Water Plant Compliance Assurance Proj	1,200,000	1,452,819	1,452,800	-	-	-	-	-
Water Plant Structural Rehab	-	601,868	601,900	-	-	-	-	-
Water Plant-Variable Frequency Drives	-	411,508	411,600	-	-	-	-	-
Water Security Systems	150,000	1,163,206	1,163,300	150,000	-	-	-	-
Well/Plant Power System	3,000,000	5,522,337	5,522,400	750,000	-	-	-	-
Wellfield Program Management	-	247,865	247,800	50,000	-	-	-	-
Wellfield SCADA Support - Operating	250,000	623,045	623,100	500,000	-	-	-	-



Collier County Government
Fiscal Year 2025 Tentative Budget - Capital Improvement Program

Capital Improvement Program

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Water / Sewer District Capital								
Wellfield/Raw Water Booster Station Op TSP	4,500,000	6,779,786	6,779,800	7,600,000	-	-	-	-
WM Repl Carlton & Catts	-	481,352	481,400	-	-	-	-	-
X-fers/Reserves - Fund (4012)	2,000,300	2,000,300	-	3,137,500	-	-	-	-
YMCA Rd AC Water Main Replace	-	118,259	118,300	-	-	-	-	-
Water / Sewer District Capital	<u>26,575,300</u>	<u>82,607,074</u>	<u>80,607,200</u>	<u>34,512,500</u>	-	-	-	-
Program Total Project Budget	<u>26,575,300</u>	<u>83,425,805</u>	<u>81,426,000</u>	<u>34,512,500</u>	-	-	-	-

Capital Improvement Program
County Sewer System Development Capital Fund (4013)

Mission Statement

To account for the funds received from wastewater impact fees / system development fees.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	4,330	-	165,500	-	-	-	na
Net Operating Budget	4,330	-	165,500	-	-	-	na
Trans to 4010 W/S Debt	9,429,504	8,167,300	8,167,300	7,565,400	-	7,565,400	(7.4)%
Reserve for Capital	-	11,574,900	-	15,816,700	-	15,816,700	36.6%
Total Budget	9,433,834	19,742,200	8,332,800	23,382,100	-	23,382,100	18.4%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	443,525	50,000	240,000	50,000	-	50,000	0.0%
Impact Fees	9,061,015	8,000,000	9,000,000	9,000,000	-	9,000,000	12.5%
Carry Forward	13,736,800	12,094,700	13,877,400	14,784,600	-	14,784,600	22.2%
Less 5% Required By Law	-	(402,500)	-	(452,500)	-	(452,500)	12.4%
Total Funding	23,241,340	19,742,200	23,117,400	23,382,100	-	23,382,100	18.4%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Water / Sewer District Capital								
Operating Project Fd 4013	-	165,480	165,500	-	-	-	-	-
X-fers/Reserves - Fund (4013)	19,742,200	19,742,200	8,167,300	23,382,100	-	-	-	-
Water / Sewer District Capital	19,742,200	19,907,680	8,332,800	23,382,100	-	-	-	-
Program Total Project Budget	19,742,200	19,907,680	8,332,800	23,382,100	-	-	-	-

Capital Improvement Program County Sewer Capital Projects (4014)

Mission Statement

The following wastewater capital projects are funded by user fees charged by the Water - Sewer District.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	21,964,315	9,584,800	60,439,200	60,825,900	-	60,825,900	534.6%
Capital Outlay	1,238,674	27,479,200	74,751,400	1,655,000	-	1,655,000	(94.0)%
Net Operating Budget	23,202,990	37,064,000	135,190,600	62,480,900	-	62,480,900	68.6%
Trans to 4017 W/S Grant Match	-	-	1,117,200	-	-	-	na
Adv/Repay to 1813 FEMA Events	9,280,800	-	-	-	-	-	na
Reserve for Contingencies	-	1,500,000	-	500,000	-	500,000	(66.7)%
Reserve for Capital	-	565,000	-	-	-	-	(100.0)%
Total Budget	32,483,790	39,129,000	136,307,800	62,980,900	-	62,980,900	61.0%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	2,578,913	-	-	-	-	-	na
Interest/Misc	2,533,691	400,000	2,000,000	1,200,000	-	1,200,000	200.0%
Trans fm 4008 W/S Ops	33,581,000	34,665,000	34,665,000	58,189,000	-	58,189,000	67.9%
Carry Forward	98,472,800	4,084,000	103,294,700	3,651,900	-	3,651,900	(10.6)%
Less 5% Required By Law	-	(20,000)	-	(60,000)	-	(60,000)	200.0%
Total Funding	137,166,404	39,129,000	139,959,700	62,980,900	-	62,980,900	61.0%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Facilities Management Capital								
Government Ops Business Park	-	108,859	108,900	-	-	-	-	-
Stormwater Capital								
FDEP Water Restoration Grant	-	83,500	83,500	-	-	-	-	-
Lely Golf Estates	675,000	1,470,160	1,470,200	-	-	-	-	-
Stormwater Capital	675,000	1,553,660	1,553,700	-	-	-	-	-
Transportation Capital								
Veterans Memorial Road PH II	-	24,039	24,000	-	-	-	-	-
Water / Sewer District Capital								
ARV Replacement Program	1,150,000	2,862,636	2,862,600	2,000,000	-	-	-	-
Basin 305 Program Capital (Pump Stations)	500,000	3,586,348	3,586,400	3,100,000	-	-	-	-
Basin 306 Program Capital	-	596,482	596,500	1,400,000	-	-	-	-
Bayshore Stormwater Imp Phase 1-Becca Ave	-	-	-	325,000	-	-	-	-
Biosolids Reuse Facility	-	333,400	333,400	-	-	-	-	-
Chiller NCWRF Ops BI	-	687,554	687,600	-	-	-	-	-
Collections Operating TSP	3,894,800	10,521,098	10,521,200	1,100,000	-	-	-	-
Collier County Utility Standards	-	101,201	101,200	25,000	-	-	-	-
Comprehensive Planning Technical Support	250,000	361,577	361,600	50,000	-	-	-	-
Countywide Utility Projects - Wastewater	-	227,826	227,800	200,000	-	-	-	-
Eliminate NPDES Monitoring	-	1,089,215	1,089,300	-	-	-	-	-
Facility Infrastructure Maint Wastewater	200,000	671,745	671,700	530,000	-	-	-	-
FDOT Utility Projects-WW	-	622,376	622,400	-	-	-	-	-



Collier County Government
Fiscal Year 2025 Tentative Budget - Capital Improvement Program

Capital Improvement Program

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Water / Sewer District Capital								
Financial Services	30,000	222,117	222,100	30,000	-	-	-	-
Force Main Transmission Systems TSP	100,000	156,576	156,600	200,000	-	-	-	-
General Legal Services	100,000	104,836	104,800	100,000	-	-	-	-
Generator Replacement	-	287,240	287,200	-	-	-	-	-
Golden Gate City CAP	1,290,000	1,397,561	1,397,600	500,000	-	-	-	-
Golden Gate City WWTP Cap	-	690,841	690,900	-	-	-	-	-
Haz Mit Prog Grant - Generators	-	20,000	20,000	-	-	-	-	-
I-75 & CR951 Utility Relocate	-	108,725	108,700	-	-	-	-	-
I-75/Pine Ridge Relocate	-	-	-	2,500,000	-	-	-	-
Integrated Asset Management	200,000	567,508	567,400	200,000	-	-	-	-
IQ Aquifer Storage and Recovery	-	554,426	554,400	150,000	-	-	-	-
IQ Pilot WQ Project	-	-	-	500,000	-	-	-	-
IQ Power Systems TSP	-	200,000	200,000	-	-	-	-	-
IQ SCADA Support Operating	300,000	939,878	939,900	400,000	-	-	-	-
IQ Water System TSP	300,000	1,791,601	1,791,500	750,000	-	-	-	-
MPS 101 Basin Prog (Naples Pk area)	-	1,763,534	1,763,500	-	-	-	-	-
MPS 103 Replacement	500,000	500,000	500,000	-	-	-	-	-
MPS 107 Reconfig, Quail Creek	-	130,006	130,000	-	-	-	-	-
MPS 301 Rehabilitation	750,000	1,822,394	1,822,400	2,900,000	-	-	-	-
MPS 302, Reconfig (Santa Barbara Blvd)	-	2,461,043	2,461,100	-	-	-	-	-
MPS 309 (E Naples Middle School)	-	1,896,395	1,896,400	-	-	-	-	-
MPS 310 Reconfig & Rehab	-	300,000	300,000	-	-	-	-	-
Naples Park Basin Optimization	8,000,000	12,180,090	12,180,100	-	-	-	-	-
NCWRF New Headworks	4,094,200	34,306,682	34,306,700	24,910,000	-	-	-	-
NCWRF SCADA Support Operating TSP	350,000	1,162,515	1,162,600	300,000	-	-	-	-
NCWRF Switchgear #1 Replace	6,000,000	6,336,123	6,336,200	-	-	-	-	-
NE Water & Wastewater Plants	-	568,335	568,400	-	-	-	-	-
New Lab Building	-	-	-	3,000,000	-	-	-	-
Orange Tree Compliance	100,000	263,441	263,400	2,300,000	-	-	-	-
Palm River	6,000,000	16,155,482	16,155,500	-	-	-	-	-
Pine Ridge Rd Util Relocation	-	191,582	191,600	-	-	-	-	-
PUD Hydraulic Modeling	100,000	352,651	352,700	100,000	-	-	-	-
Real Property/Infrastructure Audit	80,000	122,016	122,000	50,000	-	-	-	-
SCADA Compliance Assurance Program- Wastewater	100,000	200,382	200,300	100,000	-	-	-	-
SCWRF Electrical Serv #1 Upgrades	-	-	-	7,000,000	-	-	-	-
SCWRF Equalization Tank Optimization	-	-	-	1,000,000	-	-	-	-
SCWRF IQ Storage Improvements	-	351,053	351,100	-	-	-	-	-
SCWRF SCADA Support Operating TSP	350,000	1,086,357	1,086,400	300,000	-	-	-	-
Utilities Master Plan	100,000	165,401	165,400	100,000	-	-	-	-
Utility Billing Customer Serv Software	10,000	100,040	100,000	-	-	-	-	-
Vanberbilt Bch Rd - Utility Relocate	-	126,565	126,600	-	-	-	-	-
Vanderbilt Dr Cul-de-sacs, Basin 101	-	1,015,606	1,015,600	-	-	-	-	-
Wastewater Pump Station TSP	-	47,987	48,000	-	-	-	-	-
Wastewater Pump Stations TSP-Ops	50,000	575,348	575,400	-	-	-	-	-
Water Reclamation Facilities TSP	1,000,000	9,131,038	9,131,000	3,155,900	-	-	-	-
Western Interconnect	-	6,376,920	6,377,000	-	-	-	-	-
WM Repl Carlton & Catts	-	86,410	86,400	250,000	-	-	-	-
WW Collection SCADA Telemetry	160,000	410,978	410,900	300,000	-	-	-	-
WW Deep Inj Well Mgt TSP	-	97,948	97,900	-	-	-	-	-
WW Electrical Upgrades	-	500,000	500,000	1,000,000	-	-	-	-



Capital Improvement Program

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Water / Sewer District Capital								
WW Pump Station Emerg Generators	-	117,187	117,200	-	-	-	-	-
WW Remote Sites MSP	80,000	1,239,334	1,239,300	440,000	-	-	-	-
WW Security Systems	250,000	1,443,889	1,443,900	455,000	-	-	-	-
WW Treatment Plants MSP	-	1,066,121	1,066,200	560,000	-	-	-	-
WW Valve Replacement Prgm	-	150,000	150,000	200,000	-	-	-	-
X-fers/Reserves - Fund (4014)	2,065,000	3,182,236	1,117,200	500,000	-	-	-	-
Water / Sewer District Capital	<u>38,454,000</u>	<u>136,685,856</u>	<u>134,621,200</u>	<u>62,980,900</u>	-	-	-	-
Program Total Project Budget	<u>39,129,000</u>	<u>138,372,414</u>	<u>136,307,800</u>	<u>62,980,900</u>	-	-	-	-

Capital Improvement Program
County Water/Sewer Capital Funded by Revenue Bonds (4015)

Mission Statement

The following water and wastewater capital projects are funded by bond proceeds.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	39,508	-	170,000	-	-	-	na
Capital Outlay	15,385,058	-	3,045,300	-	-	-	na
Net Operating Budget	15,424,566	-	3,215,300	-	-	-	na
Reserve for Capital	-	446,900	-	398,000	-	398,000	(10.9)%
Total Budget	15,424,566	446,900	3,215,300	398,000	-	398,000	(10.9)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	396,300	200,000	90,000	100,000	-	100,000	(50.0)%
Carry Forward	18,456,500	256,900	3,428,300	303,000	-	303,000	17.9%
Less 5% Required By Law	-	(10,000)	-	(5,000)	-	(5,000)	(50.0)%
Total Funding	18,852,800	446,900	3,518,300	398,000	-	398,000	(10.9)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Water / Sewer District Capital								
NE Water & Wastewater Plants	-	3,215,150	3,215,300	-	-	-	-	-
X-fers/Reserves - Fund (4015)	446,900	446,900	-	398,000	-	-	-	-
Water / Sewer District Capital	446,900	3,662,050	3,215,300	398,000	-	-	-	-
Program Total Project Budget	446,900	3,662,050	3,215,300	398,000	-	-	-	-

Notes

On March 12, 2019, the Board approved agenda item 9.A. to issue the Water and Sewer Revenue Bonds, Series 2019 to finance utility infrastructure expansion in the northeast service area to serve future residents and business.



Capital Improvement Program County Water/Sewer Grants (4016-4017)

Mission Statement

To account for the funds received from federal and state grants supporting water and or wastewater capital projects.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	-	3,735,000	-	-	-	na
Capital Outlay	-	-	3,808,400	-	-	-	na
Net Operating Budget	-	-	7,543,400	-	-	-	na
Total Budget	-	-	7,543,400	-	-	-	na

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	-	-	6,426,200	-	-	-	na
Trans fm 4014 S User Fee Cap	-	-	1,117,200	-	-	-	na
Total Funding	-	-	7,543,400	-	-	-	na

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Water / Sewer District Capital								
Haz Mit Prog Grant - Generators	-	4,543,426	4,543,400	-	-	-	-	-
Palm River	-	3,000,000	3,000,000	-	-	-	-	-
Water / Sewer District Capital	-	7,543,426	7,543,400	-	-	-	-	-
Program Total Project Budget	-	7,543,426	7,543,400	-	-	-	-	-

Notes

Upon receipt, new grant programs are brought before the Board of County Commissioners for approval and acceptance. At that time, budgets are added to the financial accounting and grant management system.

The Hazard Mitigation Program Grant for Collier County Water-Sewer District for the purchase of 53 generators at various pump stations. 75% grant / 25% match.



Capital Improvement Program
County Water/Sewer Grants (4016-4017)

Mission Statement

To account for the funds received from federal and state grants supporting water and or wastewater capital projects.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	-	3,735,000	-	-	-	na
Capital Outlay	-	-	3,808,400	-	-	-	na
Net Operating Budget	-	-	7,543,400	-	-	-	na
Total Budget	-	-	7,543,400	-	-	-	na

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	-	-	6,426,200	-	-	-	na
Trans fm 4014 S User Fee Cap	-	-	1,117,200	-	-	-	na
Total Funding	-	-	7,543,400	-	-	-	na

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Water / Sewer District Capital								
Haz Mit Prog Grant - Generators	-	4,543,426	4,543,400	-	-	-	-	-
Palm River	-	3,000,000	3,000,000	-	-	-	-	-
Water / Sewer District Capital	-	7,543,426	7,543,400	-	-	-	-	-
Program Total Project Budget	-	7,543,426	7,543,400	-	-	-	-	-

Notes

Upon receipt, new grant programs are brought before the Board of County Commissioners for approval and acceptance. At that time, budgets are added to the financial accounting and grant management system.

The Hazard Mitigation Program Grant for Collier County Water-Sewer District for the purchase of 53 generators at various pump stations. 75% grant / 25% match.

Capital Improvement Program
County Water/Sewer Special Assessments (4018)

Mission Statement

To account for special assessments received from property owners to pay for sewer and or water mains.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	-	36,500	39,900	-	39,900	na
Net Operating Budget	-	-	36,500	39,900	-	39,900	na
Trans to Property Appraiser	-	-	300	-	-	-	na
Trans to Tax Collector	1,111	-	-	-	-	-	na
Total Budget	1,111	-	36,800	39,900	-	39,900	na

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Special Assessments	55,545	-	-	-	-	-	na
Interest/Misc	1,399	-	-	-	-	-	na
Trans frm Tax Collector	653	-	-	-	-	-	na
Carry Forward	20,200	-	76,700	39,900	-	39,900	na
Total Funding	77,797	-	76,700	39,900	-	39,900	na

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Water / Sewer District Capital								
Cassena Rd MSBU	-	36,836	36,800	39,900	-	-	-	-
Program Total Project Budget	-	36,836	36,800	39,900	-	-	-	-

Notes

On December 12, 2017, the Board of County Commissioners (Board) adopted Resolution No. 2017-243 creating the Cassena Road Potable Water MSBU to assess and collect assessments for constructing potable water facilities. Included in this Resolution was a provision for an internal loan from Fund (1011) to facilitate timely completion and minimize costs. The initial year of the five (5) year assessment was FY 2019. FY 2023 is the final year of the assessment.

Capital Improvement Program
County Water/Sewer Capital Funded by Revenue Bonds (4019)

Mission Statement

The following water and wastewater capital projects are funded by bond proceeds.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	2,199,751	-	8,130,800	-	-	-	na
Capital Outlay	5,329,317	-	127,548,200	-	-	-	na
Net Operating Budget	7,529,068	-	135,679,000	-	-	-	na
Reserve for Capital	-	4,969,700	-	7,348,400	-	7,348,400	47.9%
Total Budget	7,529,068	4,969,700	135,679,000	7,348,400	-	7,348,400	47.9%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	3,409,827	1,300,000	2,200,000	1,500,000	-	1,500,000	15.4%
Carry Forward	144,142,600	3,734,700	139,402,400	5,923,400	-	5,923,400	58.6%
Less 5% Required By Law	-	(65,000)	-	(75,000)	-	(75,000)	15.4%
Total Funding	147,552,427	4,969,700	141,602,400	7,348,400	-	7,348,400	47.9%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Water / Sewer District Capital								
GGC Transmission WM	-	24,703,816	24,703,800	-	-	-	-	-
Golden Gate City WWTP Cap	-	70,806,604	70,806,600	-	-	-	-	-
NE Water & Wastewater Plants	-	40,168,463	40,168,600	-	-	-	-	-
X-fers/Reserves - Fund (4019)	4,969,700	4,969,700	-	7,348,400	-	-	-	-
Water / Sewer District Capital	4,969,700	140,648,583	135,679,000	7,348,400	-	-	-	-
Program Total Project Budget	4,969,700	140,648,583	135,679,000	7,348,400	-	-	-	-

Notes

On June 22, 2021, the Board approved agenda item 11.D. to issue the Water and Sewer Revenue Bonds, Series 2021 to finance utility infrastructure expansion in the Golden Gate and the Northeast service areas to serve future residents and business and the District's operation facility.

Capital Improvement Program
County Water/Sewer Capital Funded by Commercial Paper Loan (4020)

Mission Statement

To provide accounting for commercial paper proceeds for constructing the North Collier Water Reclamation Facility (NCWRF) Pretreatment Facility and continuation of Public Utility Renewal (PUR) projects.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Capital Outlay	-	-	36,978,500	-	-	-	na
Net Operating Budget	-	-	36,978,500	-	-	-	na
Reserve for Capital	-	-	-	13,021,500	-	13,021,500	na
Total Budget	-	-	36,978,500	13,021,500	-	13,021,500	na

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Loan Proceeds	-	-	36,978,500	13,021,500	-	13,021,500	na
Total Funding	-	-	36,978,500	13,021,500	-	13,021,500	na

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Water / Sewer District Capital								
Naples Park Basin Optimization	-	8,318,497	8,318,500	-	-	-	-	-
NCWRF New Headworks	-	28,660,000	28,660,000	-	-	-	-	-
X-fers/Reserves Fund (4020)	-	-	-	13,021,500	-	-	-	-
Water / Sewer District Capital	-	36,978,497	36,978,500	13,021,500	-	-	-	-
Program Total Project Budget	-	36,978,497	36,978,500	13,021,500	-	-	-	-

Notes

On July 11, 2023, agenda item 11.B., the Board authorized up to a \$50 million commercial paper loan to finance construction to finance the construction of the North Collier Water Reclamation Facility's Pretreatment Facility and Public Utility Renewal projects. This loan is secured by a pledge of and lien upon the Designated Revenues and debt service payments will be funded from utility user fees. Debt appropriations are budgeted in Fund 4010.

Capital Improvement Program
EMS Motor Pool Capital Recovery Fund (4051)

Mission Statement

Provide cost-effective life cycle replacement of Emergency Medical Services Motor Pool vehicles and ambulances through a centralized capital recovery system. User Divisions are assessed an annual replacement charge based on the cost and estimated life of the equipment. The Motor Pool capital recovery program for other enterprise entities are located within the 400 series of fund numbers: Water/Sewer Motor Pool Fund (4009), Solid Waste Motor Pool Fund (4072); and General Governmental Motor Pool Fund (5023).

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Capital Outlay	1,379,806	1,557,600	5,039,000	1,977,800	-	1,977,800	27.0%
Net Operating Budget	1,379,806	1,557,600	5,039,000	1,977,800	-	1,977,800	27.0%
Trans to 4055 EMS Capital Fund	-	1,627,200	1,627,200	-	-	-	(100.0)%
Trans to 5023 Motor Pool	7,700	8,300	8,300	8,800	-	8,800	6.0%
Reserve for Motor Pool Cap	-	3,234,600	-	2,298,200	-	2,298,200	(28.9)%
Total Budget	1,387,506	6,427,700	6,674,500	4,284,800	-	4,284,800	(33.3)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	15,021	-	-	-	-	-	na
Interest/Misc	208,869	8,100	112,100	8,100	-	8,100	0.0%
Reimb From Other Depts	-	342,000	-	-	-	-	(100.0)%
Motor Pool Cap Recovery Billing	1,555,900	1,617,300	1,617,300	1,149,100	-	1,149,100	(28.9)%
Trans fm 4050 EMS	500,000	-	-	-	-	-	na
Carry Forward	7,178,900	4,460,700	8,073,100	3,128,000	-	3,128,000	(29.9)%
Less 5% Required By Law	-	(400)	-	(400)	-	(400)	0.0%
Total Funding	9,458,691	6,427,700	9,802,500	4,284,800	-	4,284,800	(33.3)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Motor Pool Capital Recovery Program								
EMS (4050) MP Cap	4,800,500	8,281,932	5,039,000	4,276,000	-	-	-	-
X-fers/Reserves - Fund (4051)	1,627,200	1,787,200	1,635,500	8,800	-	-	-	-
Motor Pool Capital Recovery Program	6,427,700	10,069,132	6,674,500	4,284,800	-	-	-	-
Program Total Project Budget	6,427,700	10,069,132	6,674,500	4,284,800	-	-	-	-

Capital Improvement Program

Notes

All vehicle purchases for the Emergency Medical Services Fund (4050) have been transferred into this Motor Pool Capital Fund (4051) to add clarity and improve accountability over these important operational assets. The motor pool capital recovery program was restarted in FY 2016, however, for EMS it was not implemented until FY 2017.

Current FY 2025

The capital outlay budget is for the replacement of vehicles and ambulances. Fleet Management, in cooperation with the Emergency Medical Services Division, decided on which vehicles should be replaced in FY 2025.

An administrative charge is calculated based on the number of vehicles in each motor pool capital fund to offset the operating cost in the General Governmental Motor Pool Fund (5023) to administer the program. The total amount of administrative charge is calculated at \$8,800 and will be transferred accordingly; interest earnings offset the administrative charge.

The Reserve level is set at 200% of the annual motor pool capital recovery billing which will establish a level of program flexibility. This will allow for unexpected price fluctuations, replacement schedule adjustments, and other program changes.

Revenues

The Motor Pool Capital Recovery billings (revenue) of \$1,149,100 represent motor pool capital recovery charges assessed to Emergency Medical Services for the purchase of (future) replacement vehicles and ambulances.

Capital Improvement Program
EMS Capital (4055)

Mission Statement

This fund accounts for EMS capital purchases approved by the Board of County Commissioners.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	-	152,000	1,652,000	-	-	-	(100.0)%
Capital Outlay	-	8,000	8,000	1,185,300	-	1,185,300	14,716.3%
Net Operating Budget	-	160,000	1,660,000	1,185,300	-	1,185,300	640.8%
Reserve for Capital	-	1,986,200	-	2,000,000	-	2,000,000	0.7%
Total Budget	-	2,146,200	1,660,000	3,185,300	-	3,185,300	48.4%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Interest/Misc	-	10,000	8,600	10,000	-	10,000	0.0%
Reimb From Other Depts	-	10,000	-	-	-	-	(100.0)%
Trans fm 4050 EMS	-	500,000	2,000,000	1,200,000	-	1,200,000	140.0%
Trans fm 4051 EMS MP	-	1,627,200	1,627,200	-	-	-	(100.0)%
Carry Forward	-	-	-	1,975,800	-	1,975,800	na
Less 5% Required By Law	-	(1,000)	-	(500)	-	(500)	(50.0)%
Total Funding	-	2,146,200	3,635,800	3,185,300	-	3,185,300	48.4%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Emergency Medical Services (EMS) Capital								
EMS Equipment	-	-	1,500,000	1,185,300	-	-	-	-
Operating Project Fd 4055	160,000	160,000	160,000	-	-	-	-	-
X-fers/Reserves - Fund (4055)	1,986,200	1,986,200	-	2,000,000	-	-	-	-
Emergency Medical Services (EMS) Capital	2,146,200	2,146,200	1,660,000	3,185,300	-	-	-	-
Program Total Project Budget	2,146,200	2,146,200	1,660,000	3,185,300	-	-	-	-

Notes

On January 10, 2023, the Board approved an agreement with the GAC Land Trust to purchase an ambulance (\$342,000) plus equipment (\$10,000) for the new EMS station 74 to be built on DeSoto Blvd. The ambulance purchase is being accounted for in the EMS Motor Pool Capital Recovery Fund (4051).

Current FY 2025

Capital outlay includes the following projects:

- \$1,185,300 EMS Equipment
- \$2,000,000 Reserve for Future Capital Replacements - Helicopter

A helicopter replacement reserve has been established and will be funded \$500,000 annually.

Capital Improvement Program
Solid Waste Motor Pool Capital Recovery Fund (4072)

Mission Statement

Provide cost-effective life cycle replacement of Solid Waste Motor Pool vehicles and heavy equipment through a centralized capital recovery system. User Divisions are assessed an annual replacement charge based on the cost and estimated life of the equipment. The Motor Pool capital recovery program for other enterprise entities are located within the 400 series of fund numbers; Water/Sewer Motor Pool fund (4009); EMS Motor Pool fund (4050); and the General Governmental Motor Pool replacement program is in fund (5023).

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Capital Outlay	306,486	305,400	1,350,000	363,000	-	363,000	18.9%
Net Operating Budget	306,486	305,400	1,350,000	363,000	-	363,000	18.9%
Trans to 5023 Motor Pool	5,100	5,200	5,200	5,800	-	5,800	11.5%
Reserve for Contingencies	-	22,500	-	-	-	-	(100.0)%
Reserve for Motor Pool Cap	-	562,400	-	458,300	-	458,300	(18.5)%
Total Budget	311,586	895,500	1,355,200	827,100	-	827,100	(7.6)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	19,000	-	-	-	-	-	na
Interest/Misc	42,684	10,000	10,000	10,000	-	10,000	0.0%
Motor Pool Cap Recovery Billing	283,800	281,200	281,200	199,400	-	199,400	(29.1)%
Carry Forward	1,648,200	604,800	1,682,200	618,200	-	618,200	2.2%
Less 5% Required By Law	-	(500)	-	(500)	-	(500)	0.0%
Total Funding	1,993,684	895,500	1,973,400	827,100	-	827,100	(7.6)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Motor Pool Capital Recovery Program								
Mand Wst (4073) MP Cap	316,600	725,129	526,700	261,500	-	-	-	-
Solid Wst (4070) MP Cap	551,200	1,187,328	823,300	500,300	-	-	-	-
X-fers/Reserves - Fund (4072)	27,700	27,700	5,200	65,300	-	-	-	-
Motor Pool Capital Recovery Program	895,500	1,940,157	1,355,200	827,100	-	-	-	-
Program Total Project Budget	895,500	1,940,157	1,355,200	827,100	-	-	-	-

Capital Improvement Program

Notes

The Motor Pool Capital Recovery program was restarted in FY 2016. All vehicle purchases for the Solid Waste Funds (4070 & 4073) have been transferred into the Motor Pool Capital Fund (4072) to add clarity and improve accountability over these important operational assets.

Current FY 2025

The capital outlay budget is for replacement vehicles. Fleet Management, in cooperation with the Solid Waste Division, decided on which vehicles should be replaced in FY 2024.

An administrative charge is calculated based on the number of vehicles in each motor pool capital fund to offset the operating cost in the General Governmental Motor Pool Fund (5023) to administer the program. The total amount of administrative charge is calculated at \$5,800 and will be transferred accordingly; interest earnings will be used to offset the administrative charge.

The Reserve level is set at 200% of the annual motor pool capital recovery billing which will establish a level of program flexibility. This will allow for unexpected price fluctuations, replacement schedule adjustments, and other program changes.

Revenues

The Motor Pool Capital Recovery billings (revenue) of \$199,400 represent motor pool capital recovery charges assessed to the solid waste enterprise fund for the purchase of (future) replacement vehicles and heavy equipment.

Capital Improvement Program Solid Waste Capital Improvements (4074)

Mission Statement

Solid waste capital projects are funded by user fees and the annual residential assessment and support the infrastructure required to maintain the County’s integrated solid waste management system, including maximizing landfill airspace. The projects are designed to meet the current and future needs for Collier County waste collection, disposal, and recycling.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	31,226,914	900,000	15,295,500	5,850,000	-	5,850,000	550.0%
Capital Outlay	725,720	4,715,500	10,397,700	2,850,000	-	2,850,000	(39.6)%
Net Operating Budget	31,952,634	5,615,500	25,693,200	8,700,000	-	8,700,000	54.9%
Reserve for Capital	-	-	-	426,000	-	426,000	na
Reserve for Disaster Relief	-	1,500,000	-	-	-	-	(100.0)%
Total Budget	31,952,634	7,115,500	25,693,200	9,126,000	-	9,126,000	28.3%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
FEMA - Fed Emerg Mgt Agency	23,233,054	-	-	-	-	-	na
Miscellaneous Revenues	105,099	-	-	-	-	-	na
Interest/Misc	522,743	60,000	270,100	60,000	-	60,000	0.0%
Trans fm 4070 SWaste Ops	7,179,200	4,000,000	4,000,000	7,300,000	-	7,300,000	82.5%
Trans fm 4071 Lndfill Closure	1,763,800	1,500,000	-	-	-	-	(100.0)%
Trans fm 4073 SWaste Mand	3,299,900	300,000	300,000	1,400,000	-	1,400,000	366.7%
Carry Forward	17,626,100	1,258,500	21,492,100	369,000	-	369,000	(70.7)%
Less 5% Required By Law	-	(3,000)	-	(3,000)	-	(3,000)	0.0%
Total Funding	53,729,897	7,115,500	26,062,200	9,126,000	-	9,126,000	28.3%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Facilities Management Capital								
Government Ops Business Park	-	4,481	4,500	-	-	-	-	-
Hurricane Events								
Hurricane Idalia	-	50,000	50,000	-	-	-	-	-
Hurricane Ian								
Hurricane Ian	-	12,291,395	12,291,500	-	-	-	-	-
Solid Waste Capital								
Compliance Assurance Program	-	511,880	511,900	-	-	-	-	-
County 305 Masterplan	-	152,512	152,500	-	-	-	-	-
Driveway Turn-Around Program	250,000	821,658	821,700	350,000	-	-	-	-
E Naples Recycling Drop Off Center	-	1,697,937	1,697,900	500,000	-	-	-	-
Immokalee Facility Upgrade HHW	3,315,500	4,286,102	4,286,100	750,000	-	-	-	-
Immokalee Transfer Station Projects	-	33,345	33,400	-	-	-	-	-
Infrastructure Maintenance	500,000	541,639	541,600	600,000	-	-	-	-
Landfill Facilities Projects	50,000	345,579	345,500	-	-	-	-	-
Landfill Leachate Deep Injection Well	650,000	968,487	968,500	600,000	-	-	-	-
Landfill Optimization	400,000	823,556	823,500	1,400,000	-	-	-	-
Landfill Technical Support	-	74,623	74,800	-	-	-	-	-
Northeast Recycling Drop-off Center	-	330,895	330,900	-	-	-	-	-
Paradigm Software	-	115,291	115,200	-	-	-	-	-
Physical/Cyber Security	100,000	159,554	159,500	50,000	-	-	-	-



Capital Improvement Program

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Solid Waste Capital								
Recycling Center Technical Support	-	158,274	158,400	-	-	-	-	-
Recycling Facilities Projects	-	26,152	26,200	-	-	-	-	-
Resource Recovery Business Park	300,000	1,591,498	1,591,500	3,400,000	-	-	-	-
SW Turnaround Program	-	614,179	614,200	1,000,000	-	-	-	-
X-fers/Reserves - Fund (4074)	1,500,000	1,500,000	-	426,000	-	-	-	-
Solid Waste Capital	7,065,500	14,753,161	13,253,300	9,076,000	-	-	-	-
Water / Sewer District Capital								
General Legal Services	50,000	93,910	93,900	50,000	-	-	-	-
Program Total Project Budget	7,115,500	27,192,947	25,693,200	9,126,000	-	-	-	-

Forecast FY 2024

Hurricane Ian debris removal efforts are being funded through a \$42 million project in the Solid Waste Capital Fund (4074). The Federal Emergency Management Agency (FEMA) has already provided an expedited reimbursement of \$23.2 million. The \$18.8 million balance of the project is funded with Solid Waste reserves from Funds 4070, 4071, 4073, and 4074, and from \$5,000,000 borrowed from another Solid Waste project in Fund (4074). Additional reimbursements from FEMA, insurance, and interlocal agreements are expected to be recognized and used to restore deferred projects and reserves when received over the next one (1) - four (4) years. The final value of reimbursements is unknown and will be less than 100%. The total costs of \$42 million are required to be submitted to FEMA with required detailed documentation and evidence, and upon FEMA / Florida Division of Emergency Management audits, actual claimed expenses must be found to be eligible for reimbursement.

Current FY 2025

A transfer of \$7,300,000 from Fund (4070) has been budgeted to fund the development of the Resource Recovery Business Park, Landfill Optimization, Immokalee Transfer location redevelopment, Landfill Deep Injection Well maintenance, and several smaller capital improvement and maintenance projects. A transfer of \$1,450,000 from Fund (4073) has been budgeted for the Solid Waste Turnaround Project and several smaller projects. The budgeted transfer for disaster relief expenditures is \$7.0 million. This budget is established as a mechanism to transfer cash to the Solid Waste Capital Fund (4074) in the event a storm impacts Collier County.

Capital Improvement Program
Airport Capital Fund (4091)

Mission Statement

This fund accounts for the Airport's capital projects which are not grant funded.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	494,626	200,000	357,200	150,000	-	150,000	(25.0)%
Capital Outlay	102,212	600,000	1,281,800	200,000	-	200,000	(66.7)%
Net Operating Budget	596,839	800,000	1,639,000	350,000	-	350,000	(56.3)%
Trans to 4094 Airport GrntMch	35,813	-	748,400	-	-	-	na
Reserve for Capital	-	3,123,800	-	2,074,600	-	2,074,600	(33.6)%
Total Budget	632,652	3,923,800	2,387,400	2,424,600	-	2,424,600	(38.2)%

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Trans fm 4090 Airport Ops	750,000	861,200	861,200	111,200	-	111,200	(87.1)%
Carry Forward	3,664,100	3,062,600	3,839,600	2,313,400	-	2,313,400	(24.5)%
Total Funding	4,414,100	3,923,800	4,700,800	2,424,600	-	2,424,600	(38.2)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Airport Capital								
Airport DBE Program Plan/3 yr goals	-	23,000	23,000	-	-	-	-	-
Airport Pre-Award Grant Projects	-	19,854	19,800	25,000	-	-	-	-
Business Consulting	50,000	74,473	74,500	-	-	-	-	-
Ev Deck Replacement	300,000	328,000	328,000	-	-	-	-	-
Ev Mitigation Maint	30,000	30,000	30,000	-	-	-	-	-
Im Airport Soil	-	616	600	-	-	-	-	-
Im Runway 18/36 Rehab	-	317,090	267,100	-	-	-	-	-
Im RV Park Rehab	-	100,000	100,000	-	-	-	-	-
Im Terminal Enhancements	300,000	309,415	309,400	200,000	-	-	-	-
MI Mitigation Maint and Monitoring	120,000	138,997	139,000	50,000	-	-	-	-
MI Storage	-	35,527	35,500	-	-	-	-	-
MI Terminal Equipment	-	11,767	11,700	-	-	-	-	-
MKY Bulk Hangers	-	193,090	193,100	-	-	-	-	-
Scrub Jay Maintenance	-	258	300	75,000	-	-	-	-
X01 RW 15/33-DES	-	57,050	107,000	-	-	-	-	-
X-fers/Reserves - Fund (4091)	3,123,800	3,365,567	748,400	2,074,600	-	-	-	-
Airport Capital	3,923,800	5,004,704	2,387,400	2,424,600	-	-	-	-
Program Total Project Budget	3,923,800	5,004,704	2,387,400	2,424,600	-	-	-	-

Capital Improvement Program

Notes

Non-grant-funded capital projects will be tracked within Fund (4091). Grant-related projects and their required local match components are programmed within Funds (4093) and (4094), respectively.

Forecast FY 2024

The \$861,200 transfer from the Airport Operations Fund (4090) is budgeted to fund FY24 capital projects and added to reserve for future capital and grant match requirements.

Current FY 2025

The \$111,200 transfer from the Airport Operations Fund (4090) is budgeted in FY25.

Capital Improvement Program
Airport Grants (4093-4094)

Mission Statement

To account for the funds received from federal and state grants supporting capital projects at each airport location.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	260,671	-	200	-	-	-	na
Capital Outlay	152,129	-	5,185,200	-	-	-	na
Net Operating Budget	412,800	-	5,185,400	-	-	-	na
Total Budget	412,800	-	5,185,400	-	-	-	na

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	1,194,644	-	4,437,000	-	-	-	na
Trans fm 4091 Airport Cap	35,813	-	748,400	-	-	-	na
Total Funding	1,230,457	-	5,185,400	-	-	-	na

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Airport Capital								
Im Security Enhancements	-	238,711	238,700	-	-	-	-	-
IMM Fuel Farm	-	1,385,214	1,385,200	-	-	-	-	-
MKY Bulk Hangers	-	3,251,529	3,251,600	-	-	-	-	-
MKY Fuel Farm	-	309,918	309,900	-	-	-	-	-
Airport Capital	-	5,185,372	5,185,400	-	-	-	-	-
Program Total Project Budget	-	5,185,372	5,185,400	-	-	-	-	-

Notes

Upon receipt, new grant programs are brought before the Board of County Commissioners for approval and acceptance. At that time, budgets are added to the financial accounting and grant management system.

Capital Improvement Program
Airport Grants (4093-4094)

Mission Statement

To account for the funds received from federal and state grants supporting capital projects at each airport location.

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Operating Expense	260,671	-	200	-	-	-	na
Capital Outlay	152,129	-	5,185,200	-	-	-	na
Net Operating Budget	412,800	-	5,185,400	-	-	-	na
Total Budget	412,800	-	5,185,400	-	-	-	na

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Intergovernmental Revenues	1,194,644	-	4,437,000	-	-	-	na
Trans fm 4091 Airport Cap	35,813	-	748,400	-	-	-	na
Total Funding	1,230,457	-	5,185,400	-	-	-	na

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Airport Capital								
Im Security Enhancements	-	238,711	238,700	-	-	-	-	-
IMM Fuel Farm	-	1,385,214	1,385,200	-	-	-	-	-
MKY Bulk Hangers	-	3,251,529	3,251,600	-	-	-	-	-
MKY Fuel Farm	-	309,918	309,900	-	-	-	-	-
Airport Capital	-	5,185,372	5,185,400	-	-	-	-	-
Program Total Project Budget	-	5,185,372	5,185,400	-	-	-	-	-

Notes

Upon receipt, new grant programs are brought before the Board of County Commissioners for approval and acceptance. At that time, budgets are added to the financial accounting and grant management system.

Capital Improvement Program
Motor Pool Capital Recovery Fund (5023)

Mission Statement

Provide cost-effective life cycle replacement of general governmental Motor Pool vehicles and heavy equipment through a centralized capital recovery system. The Motor Pool capital recovery program for enterprise entities are located within the 400 series of fund numbers: Water/Sewer Motor Pool Fund (4009), Solid Waste Motor Pool Fund (4072), and EMS Motor Pool Fund (4051).

Program Budgetary Cost Summary	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Personal Services	75,161	108,700	152,500	86,700	-	86,700	(20.2)%
Operating Expense	7,700	106,100	160,400	168,800	-	168,800	59.1%
Capital Outlay	2,225,641	5,892,600	18,531,600	6,768,000	-	6,768,000	14.9%
Net Operating Budget	2,308,502	6,107,400	18,844,500	7,023,500	-	7,023,500	15.0%
Reserve for Gen Fd Motor Pool Cap	-	1,971,800	-	1,513,400	-	1,513,400	(23.2)%
Reserve for Transp Motor Pool Cap	-	3,667,200	-	2,314,800	-	2,314,800	(36.9)%
Reserve for Stormwater MP Cap	-	1,198,400	-	761,000	-	761,000	(36.5)%
Reserve for MSTU Gen Fd MP Cap	-	1,060,800	-	674,600	-	674,600	(36.4)%
Reserve for Com Dev/Planning MP Cap	-	1,183,000	-	780,100	-	780,100	(34.1)%
Reserve for Pollut Ctr Motor Pool Cap	-	69,600	-	57,000	-	57,000	(18.1)%
Reserve for Int Serv Fd Motor Pool Cap	-	94,200	-	77,200	-	77,200	(18.0)%
Total Budget	2,308,502	15,352,400	18,844,500	13,201,600	-	13,201,600	(14.0)%

Total FTE	1.00	1.00	1.00	1.00	-	1.00	0.0%
------------------	-------------	-------------	-------------	-------------	----------	-------------	-------------

Program Funding Sources	2023 Actual	FY 2024 Adopted	FY 2024 Forecast	FY 2025 Current	FY 2025 Expanded	FY 2025 Tentative	FY 2025 Change
Miscellaneous Revenues	452,427	-	14,300	-	-	-	na
Interest/Misc	548,581	100,000	266,300	40,000	-	40,000	(60.0)%
Motor Pool Cap Recovery Billing	4,536,800	4,622,500	4,622,500	3,090,000	-	3,090,000	(33.2)%
Trans fm 0001 General Fund	721,800	1,235,800	1,235,800	-	-	-	(100.0)%
Trans fm 1001 Rd & Bridge	38,000	-	-	-	-	-	na
Trans fm 1005 Stormwtr Ops	50,000	101,600	101,600	-	-	-	(100.0)%
Trans fm 1011 Unincorp GenFd	-	85,000	85,000	-	-	-	(100.0)%
Trans fm 4009 W/S MP	30,900	32,500	32,500	31,700	-	31,700	(2.5)%
Trans fm 4051 EMS MP	7,700	8,300	8,300	8,800	-	8,800	6.0%
Trans fm 4072 SWaste MP	5,100	5,200	5,200	5,800	-	5,800	11.5%
Carry Forward	18,417,400	9,166,500	22,500,300	10,027,300	-	10,027,300	9.4%
Less 5% Required By Law	-	(5,000)	-	(2,000)	-	(2,000)	(60.0)%
Total Funding	24,808,708	15,352,400	28,871,800	13,201,600	-	13,201,600	(14.0)%

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Motor Pool Capital Recovery Program								
Com Dev (1013) MP Cap	1,590,900	3,174,697	2,185,300	1,375,600	-	-	-	-
Gen Fd (0001) MP Cap	2,933,100	5,668,171	3,696,200	2,869,000	-	-	-	-
Info Tech (5005) MP Cap	77,700	135,913	97,300	60,600	-	-	-	-
Operating Project Fund (5023)	214,800	312,743	312,900	255,500	-	-	-	-
Plan Serv (1014/1015) MP Cap	337,700	575,422	381,900	265,500	-	-	-	-
Poll Ctrl (1017) MP Cap	98,400	271,297	201,700	119,800	-	-	-	-
Rd & Bridge (1001) MP Cap	6,851,300	11,919,123	8,251,900	5,054,300	-	-	-	-
Risk Mgt (5018) MP Cap	58,600	161,851	106,300	77,800	-	-	-	-
Stormwater (1005) MP Cap	1,455,600	2,030,215	835,300	1,632,500	-	-	-	-

Capital Improvement Program

CIP Category / Project Title	FY 2024 Adopted	FY 2024 Amended	FY 2024 Forecasted	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget
Motor Pool Capital Recovery Program								
Unincorp (1011) MP Cap	1,734,300	3,836,501	2,775,700	1,491,000	-	-	-	-
Motor Pool Capital Recovery Program	15,352,400	28,085,933	18,844,500	13,201,600	-	-	-	-
Program Total Project Budget	15,352,400	28,085,933	18,844,500	13,201,600	-	-	-	-

Notes

The Motor Pool Capital Recovery Program was restarted in FY 2016 for all the Governmental funds except for the Road and Bridge (Fund 1001) which joined the program in FY 2017. The program excludes vehicles in MSTU's, CRA's, Pelican Bay, Tourism Funds (including the Museum), Conservation Collier, grants, Airports, Fire Districts, and Constitutional Officers. User Divisions are assessed an annual replacement charge based on the cost and estimated life of the equipment.

Current FY 2025

One FTE is providing support for the Motor Pool Capital Recovery Program which includes accounting in four motor pool funds and tracking approximately 970 vehicles in the program. To support the program's operating costs, an administrative charge is assessed based on the number of vehicles in each of the four funds, which will be paid from interest earnings and transfers into the fund.

The capital outlay budget is for replacement vehicles. The Fleet Management division, in cooperation with the various departments, decide on which vehicles should be replaced in FY 2025.

The Reserve levels is set at 200% of the annual motor pool billings. The Reserves provide a level of program flexibility and to allow for unexpected price fluctuations, repayment schedule adjustments and other program changes.

Revenues

The Motor Pool Capital Recovery Billings (revenue) of \$3,090,000 represent motor pool capital recovery charges assessed to the governmental funds for the purchase of (future) replacement vehicles and heavy equipment as determined by Fleet.

To help fund the Operating cost to administer the Motor Pool Capital Recovery program, the other Motor Pool Funds (4009, 4072, 4051) are transferring in the following amounts:

- \$31,700 from the Water/Sewer Motor Pool Fund (4009)
- \$ 5,800 from the Solid Water Motor Pool Fund (4072)
- \$ 8,800 from the EMS Motor Pool Fund (4051)