Collier County Government
First Budget Public Hearing
FY 2027

Government Building F
3rd Floor Board Room
3299 Tamiami Tr., East
Naples, FL 34112

Amy Patterson
County Manager

Phone: 239-252-8973

Presented by:
Corporate Financial
and Management Services
September 3, 2026
5:05 P.M.

Collier County Government

Communications, Government & Public Affairs
3299 Tamiami Trail E., Suite 102
Naples, Florida 34112-5746

August 20, 2026

FOR IMMEDIATE RELEASE

Notice of Hybrid Remote Public Hearing
For The Collier County Fiscal Year 2027
Tentative Millage Rates and Tentative Budget
And The Public Hearing For The Pelican Bay Services Division's
Fiscal Year 2027 Budget
Board of County Commissioners
Collier County, Florida

September 3, 2026
5:05 p.m.

Notice is hereby given that the **Collier County Board of County Commissioners** will meet on **Thursday, September 3,** at **5:05 p.m.** This will be a Hybrid Remote meeting and it will be held in the Board of County Commissioners chambers, third floor, Collier County Government Center, 3299 Tamiami Trail E., Naples, Florida, to conduct a public hearing for the Collier County Fiscal Year 2027 Tentative Millage Rates and Tentative Budget and a public hearing for the Pelican Bay Services Division's Fiscal Year 2027 Budget. The statutory notice for the Collier County Public Budget Hearing was contained within the notice of proposed taxes published and mailed by the Collier County Property Appraiser's office. Some of the Board members may be appearing remotely, with staff present in person. The public may attend either remotely or in person. The meeting will be broadcast live with closed captioning on Collier Television channel 97/98 and via live streaming at tv.colliergov.net.

Individuals who would like to participate in person must complete and submit a speaker form before the discussion of the item begins. Individuals who would like to participate remotely must complete and submit the online speaker registration form prior to the beginning of the meeting.

Individuals who would like to participate remotely should register at https://us02web.zoom.us/webinar/register/WN_r_4hXwCeQE67H1b7ubFWEQ.

Remote participation is provided as a courtesy and is at the user's risk. The County is not responsible for technical issues.

About the public meeting:

All interested parties are invited to attend and to register to speak. All registered public speakers will be limited to three minutes unless changed by the chairman.

Collier County Ordinance No. 2004-05 requires that all lobbyists shall, before engaging in any lobbying activities (including, but not limited to, addressing the Board of County Commissioners, an advisory board or quasi-judicial board), register with the Clerk to the Board at the Board Minutes and Records Department.

Anyone who requires an auxiliary aid or service for effective communication, or other reasonable accommodations to participate in this proceeding, should contact the Collier County Facilities Management Division, located at 3335 Tamiami Trail E., Suite 101, Naples, Florida 34112, or 239-252-8380, as soon as possible, but no later than 48 hours before the scheduled event. Such reasonable accommodations will be provided at no cost to the individual.

For more information, call (239) 252-8999.

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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, County Manager

DATE: August 26, 2026

RE: FY 2027 Budget Public Hearing Documents

Attached are the documents for the Pelican Bay budget public hearing and the Collier County Government first budget public hearing scheduled for September 3, 2026, at 5:05 p.m.

The Collier County budget public hearings provide the public with two opportunities for input on the budget and tax rates. The final public hearing is scheduled for September 17, 2026, at 5:05 p.m.

In the interim, if you have any questions, please contact me at your convenience.

c: Division Administrators
Corporate Financial Planning and Management Services

COLLIER COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA
Thursday, September 3, 2026, 5:05 P.M.

NOTICE: ALL PERSONS WISHING TO SPEAK ON ANY AGENDA ITEM MUST REGISTER PRIOR TO SPEAKING.

ANY PERSON WHO DECIDES TO APPEAL A DECISION OF THIS BOARD WILL NEED A RECORD OF THE PROCEDINGS PERTAINING THERETO, AND THEREFORE MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

ALL REGISTERED PUBLIC SPEAKERS WILL BE LIMITED TO THREE (3) MINUTES UNLESS PERMISSION FOR ADDITIONAL TIME IS GRANTED BY THE CHAIRMAN.

1. **PLEDGE OF ALLEGIANCE**

2. **ADVERTISED PUBLIC HEARING** – Pelican Bay Services Division Budget Hearing:

   A. Executive Summary – Fiscal Year 2027 Pelican Bay Services Division Budget

   B. Public Comment

   C. Resolution Approving the Special Assessment Roll and Levying the Special Assessment against the Benefited Properties within the Pelican Bay Municipal Service Taxing and Benefit Unit.

3. **ADJOURN**

EXECUTIVE SUMMARY

Recommendation that the Board of County Commissioners adopts the Resolution Approving the Special Assessment Roll and levying the Special Assessment against the benefited properties within the Pelican Bay Municipal Service Taxing and Benefit Unit.

OBJECTIVE: That the Board of County Commissioners adopts the Resolution approving the Special Assessment Roll and levying the Special Assessment against the benefited properties within the Pelican Bay Municipal Service Taxing and Benefit Unit.

CONSIDERATION: The attached Resolution provides for Board approval of the preliminary assessment roll as the final assessment roll, adopting same as the Non-Ad valorem Assessment Roll for purposes of utilizing the Uniform Method of collection pursuant to Section 197.3632, Florida Statutes, within the Pelican Bay Municipal Service Taxing and Benefit Unit for maintenance of the water management system, beautification of recreational facilities and median areas, management of the dredging and maintenance activities for Clam Pass for the purpose of enhancing the health of the affected mangrove forest and maintenance of conservation and preserve areas, and establishment of Capital Reserve Funds for ambient noise management, the maintenance of conservation or preserve areas, including the restoration of the mangrove forest, U.S. 41 berms, street signage replacements within the median areas, landscaping improvements to U.S. 41 entrances, and beach renourishment, all within the Pelican Bay Municipal Service Taxing and Benefit Unit.

FISCAL IMPACT: The total assessment identified in the roll is **$6,044,197** for maintenance of the water management system, beautification of recreation facilities and median areas and maintenance of conservation and preserve areas. This equates to **$789.07** per residential unit based on **7659.90** assessable units.

The total assessment identified for the establishment of Capital Reserve Funds for ambient noise management, maintenance and restoration of the conservation or preserve area, including restoration of the mangrove forest, U.S. 41 berm improvements within the District, street sign replacement within the median areas, landscaping improvements, U.S. 41 entrance improvements and beach renourishment, within the District identified in the roll is **$3,530,678** which equates to **$460.93** per residential unit based on **7659.90** assessable units.

The recording fees for recording the Assessment Roll and Resolution are estimated to be approximately $1,100.00 and are available in Pelican Bay Fund 1007.

GROWTH MANAGEMENT IMPACT: There is no Growth Impact associated with this Executive Summary.

LEGAL CONSIDERATIONS: This item has been reviewed by the County Attorney, and is approved to form and legality, and requires majority vote for approval. -JAK

RECOMMENDATION: That the Board of County Commissioners adopts the Resolution approving the Special Assessment Roll and levying the Special Assessment against the benefited properties within the Pelican Bay Municipal Service Taxing and Benefit Unit.

Prepared by: Dawn Brewer, Operations Support Specialist II

RESOLUTION NO. 2026 -

A RESOLUTION APPROVING THE PRELIMINARY ASSESSMENT ROLL AS THE FINAL ASSESSMENT ROLL AND ADOPTING SAME AS THE NON-AD VALOREM ASSESSMENT ROLL FOR PURPOSES OF UTILIZING THE UNIFORM METHOD OF COLLECTION PURSUANT TO SECTION 197.3632, FLORIDA STATUTES, WITHIN THE PELICAN BAY MUNICIPAL SERVICE TAXING AND BENEFIT UNIT FOR MAINTENANCE OF THE WATER MANAGEMENT SYSTEM, BEAUTIFICATION OF RECREATIONAL FACILITIES AND MEDIAN AREAS, AND MAINTENANCE OF CONSERVATION OR PRESERVE AREAS, MANAGEMENT OF THE DREDGING AND MAINTENANCE ACTIVITIES FOR CLAM PASS FOR THE PURPOSE OF ENHANCING THE HEALTH OF THE AFFECTED MANGROVE FOREST AND ESTABLISHMENT OF CAPITAL RESERVE FUNDS FOR AMBIENT NOISE MANAGEMENT, MAINTENANCE OF CONSERVATION OR PRESERVE AREAS, INCLUDING THE RESTORATION OF THE MANGROVE FOREST PRESERVE, U.S. 41 BERMS, STREET SIGNAGE REPLACEMENTS WITHIN THE MEDIAN AREAS, LANDSCAPING IMPROVEMENTS TO U.S. 41 ENTRANCES AND BEACH RENOURISHMENT, ALL WITHIN THE PELICAN BAY MUNICIPAL SERVICE TAXING AND BENEFIT UNIT.

WHEREAS, the Pelican Bay Improvement District (hereinafter "District") was created and operated pursuant to the provisions of Chapter 74-462, Laws of Florida, as amended, and was vested with the power and authority to levy and collect special assessments and charges against real property with the District; and

WHEREAS, the Board of County Commissioners of Collier County, Florida, on June 19, 1990 succeeded to the principal functions of the Pelican Bay Improvement District pursuant to Chapter 74-462, Laws of Florida; and

WHEREAS, the Pelican Bay Improvement District completed construction of certain water management improvements in accordance with the Plan of Reclamation of the Pelican Bay Improvement District and such improvements are currently in operation; and

WHEREAS, the District's Board of Supervisors adopted a plan of dissolution for the District transferring title to all property owned by the District to Collier County, including the water management system; and

WHEREAS, the Board of County Commissioners adopted Ordinance No. 2002-27, as amended, creating the Pelican Bay Municipal Service Taxing and Benefit Unit (hereinafter called "Unit") which permits the levy of special assessments; and

WHEREAS, the Preliminary Assessment Roll for maintenance of the water management system, beautification of recreational facilities and median areas, and maintenance of conservation or preserve areas, and establishment of Capital Reserve Funds for ambient noise management, maintenance of conservation or preserve areas, U.S. 41 berms, street signage replacements within the median areas, landscaping improvements to U.S. 41 entrances and beach renourishment, all within the Pelican Bay Municipal Service Taxing and Benefit Unit has been filed with the Clerk to the Board; and

WHEREAS, the Board of County Commissioners on July 14, 2026 adopted **Resolution No. 2026-135** fixing the date, time and place for the public hearing to approve the Preliminary Assessment Roll and to adopt the Non-ad Valorem Assessment Roll to utilize the uniform method of collection pursuant to Section 197.3632, Florida Statutes;

WHEREAS, said public hearing was duly advertised and regularly held, at The Collier County Government Center, Board Room, W. Harmon Turner Building, 3299 East Tamiami Trail, Naples, Florida, commencing at **5:05 P.M. on Thursday, September 03, 2026.**

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLLIER COUNTY, FLORIDA, that:

SECTION ONE. The Board, having met to receive and consider the written objections of the property owners and other interested persons appearing before the Board as to the propriety and advisability of confirming and adopting the Pelican Bay Municipal Service Taxing and Benefit Unit Preliminary Assessment roll, as to the amounts shown thereon to be assessed against the lots and parcels of land to be benefited and as to the equalization of such assessments on a basis of justice and right, does hereby confirm such Preliminary Assessment Roll and make it final and adopt same as the final Non-Ad Valorem Assessment Roll for the purpose of using the uniform method of collection.

The total special assessment for maintenance of the water management system and the beautification of the recreational areas and median areas, and maintenance of conservation or preserve areas is **$6,044,197** which equates to **$789.07** per Equivalent Residential Unit based on **7659.90** assessable units.

The total assessment for the establishment of Capital Funds for ambient noise management, maintenance and restoration of the conservation or preserve areas, U.S. 41 berm improvements within the Unit, street sign replacement within the median areas, landscaping improvements and U.S. 41 entrance improvements within the Unit, utilizes an Equivalent Residential Unit based methodology. The total assessment for these Capital Funds for the maintenance and restoration and landscaping improvements is **$3,530,678** which equates to **$460.93** per Equivalent Residential Unit based on **7659.90** assessable units. The total assessments against the benefited properties are described and set forth in the Preliminary Assessment Roll (Non-Ad Valorem Assessment Roll) attached hereto as Exhibit "A" and incorporated herein. The Board hereby confirms the special assessments and the attached Exhibit "A" is the Final Assessment Roll (Non-Ad Valorem Assessment Roll).

SECTION TWO. Such assessments are hereby found and determined to be levied in direct proportion to the special and positive benefits to be received by the properties listed in the Preliminary Assessment Roll (Non-Ad Valorem Assessment Roll), which is attached hereto as Exhibit "A" and are located within the Pelican Bay Municipal Service Taxing and Benefit Unit which is described as follows:

> A tract of land being in portions of Sections 32 and 33, Township 48 South, Range 25 East; together with portions of Sections 4, 5, 8 and 9, Township 49 South, Range 25 East, Collier County, Florida, being one and the same as the lands encompassed by the Pelican Bay Improvement District, the perimeter boundary of same more particularly described as follows: Commencing at the Southeast corner of said Section 33; thence South 89 degrees 59 minutes 50 seconds West along the South line of Section 33 a distance of 150.02 feet to a point on the West right-of-way line of U.S. 41 (State Road 45), said point also being the Point of Beginning; thence Southerly along the West right-of-way line of said U. S. 41 (State Road 45) the following courses: South 00 degrees 58 minutes 36 seconds East a distance of 2.49 feet; thence South 00 degrees 55 minutes 41 seconds East a distance of 3218.29 feet; thence South 01 degrees 00

minutes 29 seconds East a distance of 3218.56 feet; thence South 00 degrees 59 minutes 03 seconds East a distance of 2626.21 feet; thence South 01 degrees 00 minutes 18 seconds East a distance of 2555.75 feet to a point on the North right-of-way line of Pine Road as recorded in D.B. 50, Page 490, among the Public Records of said Collier County; thence departing said U.S. 41 (State Road 45) South 89 degrees 09 minutes 45 seconds West along said North right-of-way line a distance of 2662.61 feet; thence South 00 degrees 51 minutes 44 seconds East a distance of 70.00 feet to a point on the North line of Seagate Unit 1 as recorded in Plat Book 3, Page 85 among said Public Records; thence South 89 degrees 09 minutes 45 seconds West along said North line of Seagate Unit 1 and the South line of said Section 9 a distance of 2496.67 feet to the Southwest corner of said Section 9; thence continue South 89 degrees 09 minutes 45 seconds West a distance of 225 feet more or less to a point on the mean high water line established May 15, 1968; thence a Northwesterly direction along said mean high water line a distance 15716 feet more or less; thence departing said mean high water line South 80 degrees 29 minutes 30 seconds East and along the Southerly line of Vanderbilt Beach Road (State Road 862) as recorded in D.B. 15, Page 121 among said Public Records a distance of 7385 feet more or less to a point on said West right-of-way line of U. S. 41 (State Road 45); thence South 00 degrees 58 minutes 36 seconds East along said West right-of-way line a distance of 2574.36 feet to the Point of Beginning.

SECTION THREE. Upon adoption of this Resolution any assessment may be paid at the Office of the Clerk within thirty (30) days thereafter, all assessments shall be collected pursuant to Sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of such assessments on the same bill as Ad Valorem Taxes, which shall be billed with the Ad Valorem Taxes that become payable on November 1, 2026 and delinquent on April 1, 2027.

SECTION FOUR. The assessment shall be final and conclusive as to each lot or parcel assessed and any objections against the making of any assessable improvements not so made shall be considered as waived, and if any objection shall be made and overruled or shall not be sustained, the adoption of this resolution approving the final assessment shall be the final adjudication of the issues presented unless proper steps shall be taken in a court of competent jurisdiction to secure relief within twenty (20) days from the adoption of this Resolution.

SECTION FIVE. All assessments shall constitute a lien upon the property so assessed from the date of confirmation of this Resolution of the same nature and to the same extent as the lien for general county taxes falling due in the same year or years in which such assessment falls due, and any assessment not paid when due shall be collected pursuant to Chapter 197, Florida Statutes, in the same manner as property taxes are collected.

SECTION SIX. The Clerk is hereby directed to record this Resolution and all Exhibits attached hereto in the Official Records of Collier County.

SECTION SEVEN. This Resolution shall become effective immediately upon its passage.

THIS RESOLUTION ADOPTED this ____ day of **September 2026**, after motion, second and majority vote.

ATTEST:
CRYSTAL K. KINZEL, Clerk

By:______________________________
, Deputy Clerk

BOARD OF COUNTY COMMISSIONERS
COLLIER COUNTY, FLORIDA

By:______________________________
Dan Kowal, CHAIRMAN

Approved as to form and legality:

____
Jeffrey A. Klatzkow
County Attorney

AGENDA ITEM
No.__2C____
SEP 3 2026
Pg___5______

Attachment "A"

Preliminary Assessment Roll

PELICAN BAY SERVICES DISTRICT

FY 2027 ASSESSMENT			Maintenance		Capital		Total
Total Budget		$	6,044,197.00	$	3,530,678.00	$	9,574,875.00
Per Unit	**ERU's**	$	789.07	$	460.93	$	1,250.00
Ritz Carlton	150.77	$	118,968.08	$	69,494.43	$	**188,462.51**
Naples Grande	161.50	$	127,434.81	$	74,440.21	$	**201,875.01**
Inn @ PB	14.38	$	11,346.83	$	6,628.17	$	**17,975.00**
The Club @ PB	278.15	$	219,479.82	$	128,207.70	$	**347,687.52**
St. William Church	36.00	$	28,406.52	$	16,593.48	$	**45,000.00**
PBSD - Water Plant	12.00	$	9,468.84	$	5,531.16	$	**15,000.00**
County Park	14.88	$	11,741.36	$	6,858.64	$	**18,600.00**
Public Library	9.72	$	7,669.76	$	4,480.24	$	**12,150.00**
Fire Station	20.87	$	16,467.89	$	9,619.61	$	**26,087.50**
Artis Naples	37.38	$	29,495.44	$	17,229.57	$	**46,725.00**
Market Place	115.23	$	90,924.54	$	53,112.97	$	**144,037.51**
Fifth Third Bank	4.83	$	3,811.21	$	2,226.29	$	**6,037.50**
SunTrust Bldg	26.80	$	21,147.08	$	12,352.93	$	**33,500.00**
Pelican Bay Financial Center	23.17	$	18,282.75	$	10,679.75	$	**28,962.50**
HMA, Wachovia	57.40	$	45,292.62	$	26,457.39	$	**71,750.00**
FineMark	21.27	$	16,783.52	$	9,803.98	$	**26,587.50**
Artis Education Bldg	11.50	$	9,074.31	$	5,300.70	$	**14,375.00**
Waterside Shops	150.14	$	118,470.97	$	69,204.04	$	**187,675.01**
Future Residential (Acreage)	60.91	$	48,061.94	$	28,075.07	$	**76,137.00**
Residential Units	6,453.00	$	5,091,868.73	$	2,974,381.69	$	**8,066,250.42**
Total ERU's	**7,659.90**	**$**	**6,044,197.00**	**$**	**3,530,678.00**	**$**	**9,574,875.00**

Reconciliation:

FY 2026 ERU's	7,659.90
NO CHANGE	-
FY 2027 ERU's	**7,659.90**

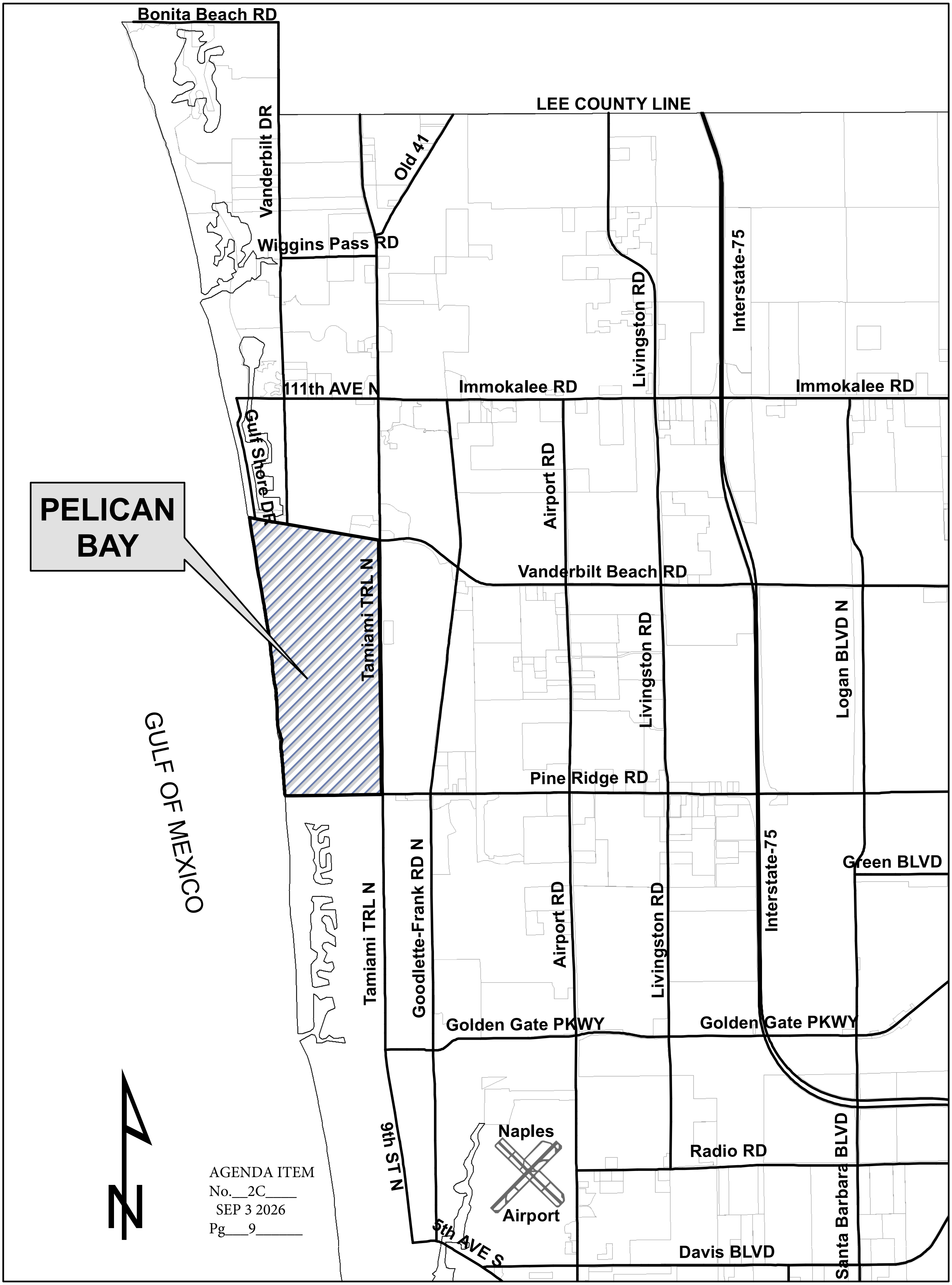
	Maintenance	Capital	Total
Total assessed on 2026 tax bills	**6,044,197.00**	**3,530,678.00**	**9,574,875.00**

PELICAN BAY SERVICES DISTRICT
FY 2027 ASSESSMENT

	O&M	Capital	Total
Total	$ 6,044,197.00	$ 3,530,678.00	$ 9,574,875.00
Per Unit	$ 789.07	$ 460.93	$ 1,250.00

Commercial	Folio #	Acres	Units	Factor	O&M	Capital	Total
Ritz Carlton	00168360006	26.22	**150.77**	5.75	$ 118,968.08	$ 69,494.43	$ 188,462.51
Public Library	00169000006	1.69	**9.72**	5.75	$ 7,669.76	$ 4,480.24	$ 12,150.00
Fire Station	00176682006	3.63	**20.87**	5.75	$ 16,467.89	$ 9,619.61	$ 26,087.50
Fifth Third Bank	32435500101	0.84	**4.83**	5.75	$ 3,811.21	$ 2,226.29	$ 6,037.50
Market Place Parcel 1	64030000252	4.1	**23.58**	5.75	$ 18,606.27	$ 10,868.73	$ 29,475.00
Market Place Parcel 2 (Publix)	64030000508	5.23	**30.07**	5.75	$ 23,727.33	$ 13,860.17	$ 37,587.50
Market Place Parcel 3	64030001002	6.38	**36.69**	5.75	$ 28,950.98	$ 16,911.52	$ 45,862.50
Market Place Parcel 4 (Bank United)	64030001109	1.03	**5.92**	5.75	$ 4,671.29	$ 2,728.71	$ 7,400.00
Market Place Parcel 5 (Deep Lagoon)	64030001206	1.11	**6.38**	5.75	$ 5,034.27	$ 2,940.73	$ 7,975.00
Market Place vacant parcel	64380000355	2.19	**12.59**	5.75	$ 9,934.39	$ 5,803.11	$ 15,737.50
Pelican Bay Financial Center	64380000601	4.03	**23.17**	5.75	$ 18,282.75	$ 10,679.75	$ 28,962.50
HMA, Wachovia	66270040009	9.98	**57.4**	5.75	$ 45,292.62	$ 26,457.39	$ 71,750.00
SunTrust Bldg	66270120000	4.66	**26.8**	5.75	$ 21,147.08	$ 12,352.93	$ 33,500.00
Waterside Shops	66270160002	23.15	**125.70**	5.43	$ 99,186.10	$ 57,938.91	$ 157,125.01
FineMark	66270200001	3.07	**17.65**	5.75	$ 13,927.09	$ 8,135.42	$ 22,062.50
FineMark (additional land)	66270200108	0.63	**3.62**	5.75	$ 2,856.43	$ 1,668.57	$ 4,525.00
Artis Naples	66270240003	6.5	**37.38**	5.75	$ 29,495.44	$ 17,229.57	$ 46,725.00
Artis Education Bldg	66270240100	2	**11.5**	5.75	$ 9,074.31	$ 5,300.70	$ 14,375.00
Waterside Shops (Saks parcel)	66270240207	0.71	**4.08**	5.75	$ 3,219.41	$ 1,880.59	$ 5,100.00
Waterside Shops (Jacobson's parcel)	66270240304	0	**0**	0.00	$ -	$ -	$ -
Waterside Shops (US Trust parcel)	66270240401	1	**5.75**	5.75	$ 4,537.15	$ 2,650.35	$ 7,187.50
Waterside Shops (Barnes Noble parcel)	66270240508	1.25	**7.19**	5.75	$ 5,673.41	$ 3,314.09	$ 8,987.50
Waterside Shops (Nordstrom's parcel)	66270240605	1.29	**7.42**	5.75	$ 5,854.90	$ 3,420.10	$ 9,275.00
St.William Church	66272360004	6.26	**36**	5.75	$ 28,406.52	$ 16,593.48	$ 45,000.00
Naples Grande	475 units	17.8125	**161.5**	9.07	$ 127,434.81	$ 74,440.21	$ 201,875.01
Inn at Pelican Bay	51680000107	2.5	**14.38**	5.75	$ 11,346.83	$ 6,628.17	$ 17,975.00
Other							
PBSD (water plant)	66330200022	12	**12**	1.00	$ 9,468.84	$ 5,531.16	$ 15,000.00
County Park	66679080505	14.88	**14.88**	20.57	$ 11,741.36	$ 6,858.64	$ 18,600.00
The Club at Pelican Bay							
	66330042002	2.13	**2.13**	1.00	$ 1,680.72	$ 981.78	$ 2,662.50
	66330043001	6.64	**6.64**	1.00	$ 5,239.42	$ 3,060.58	$ 8,300.00
	66330043056	0.71	**0.71**	1.00	$ 560.24	$ 327.26	$ 887.50
	66330080006	69.33	**69.33**	1.00	$ 54,706.22	$ 31,956.28	$ 86,662.50
10 acres club and maintenance facility		10	**57.5**	5.75	$ 45,371.53	$ 26,503.48	$ 71,875.00
	66330200006	3	**3**	1.00	$ 2,367.21	$ 1,382.79	$ 3,750.00
	66330200051	1.43	**1.43**	1.00	$ 1,128.37	$ 659.13	$ 1,787.50
	66530120009	0	**0**	1.00	$ -	$ -	$ -
	66674441453	135.22	**135.22**	1.00	$ 106,698.05	$ 62,326.96	$ 169,025.01
	66330041003	1.01	**1.01**	1.00	$ 796.96	$ 465.54	$ 1,262.50
	66330280000	0.57	**0.57**	1.00	$ 449.77	$ 262.73	$ 712.50
	66330321008	0.04	**0.04**	1.00	$ 31.56	$ 18.44	$ 50.00
	66432560204	0.57	**0.57**	1.00	$ 449.77	$ 262.73	$ 712.50
	66674440357	0	**0**	1.00	$ -	$ -	$ -
	66674440454	0	**0**	1.00	$ -	$ -	$ -
Residential							
Gulf Bay residential acres (Waterpark Place C)	81210001753	4.65	**57.57**	12.38	$ 45,424.39	$ 26,534.36	$ 71,958.75
Gulf Bay residential acres (Waterpark Place D)	81210002257	0.27	**3.34**	12.38	$ 2,637.55	$ 1,540.70	$ 4,178.25
					$ -	$ -	$ -
Total per acre calculated parcels		**399.7125**	**1,206.90**		**$ 952,328.27**	**$ 556,296.31**	**$ 1,508,624.58**
Total Residential		**979.5284**	**6,453.00**		**$ 5,091,868.73**	**$ 2,974,381.69**	**$ 8,066,250.42**
Total ERU's			**7,659.90**		**$ 6,044,197.00**	**$ 3,530,678.00**	**$ 9,574,875.00**

AGENDA ITEM
No.__2C____
SEP 3 2026
Pg___8______



AGENDA ITEM
No.__2C____
SEP 3 2026
Pg___9______

Pelican Bay Services Division

Division Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Personal Services	2,804,808	2,877,200	2,762,000	2,960,700	-	2,960,700	2.9%
Operating Expense	2,695,132	2,973,100	3,154,200	2,982,500	-	2,982,500	0.3%
Indirect Cost Reimburs	139,900	154,200	154,200	145,500	-	145,500	(5.6)%
Capital Outlay	141,689	145,500	141,000	192,000	-	192,000	32.0%
Net Operating Budget	**5,781,529**	**6,150,000**	**6,211,400**	**6,280,700**	**-**	**6,280,700**	**2.1%**
Trans to Property Appraiser	27,653	35,000	52,000	125,900	-	125,900	259.7%
Trans to Tax Collector	120,743	136,600	136,600	140,300	-	140,300	2.7%
Trans to 3041 PB Irr & Lndscp	539,647	515,000	515,000	507,100	-	507,100	(1.5)%
Trans to 5006 Info Tech Cap	28,500	51,700	51,700	52,200	-	52,200	1.0%
Adv/Repay to 1813 FEMA Events	748,000	-	-	-	-	-	na
Reserve for Contingencies	-	195,400	-	195,400	-	195,400	0.0%
Reserve for Capital	-	158,000	-	158,000	-	158,000	0.0%
Reserve for Disaster Relief	-	700,000	-	700,000	-	700,000	0.0%
Reserve for Cash Flow	-	515,000	-	515,000	-	515,000	0.0%
Reserve for Attrition	-	(39,300)	-	(46,600)	-	(46,600)	18.6%
Total Budget	**7,246,071**	**8,417,400**	**6,966,700**	**8,628,000**	**-**	**8,628,000**	**2.5%**

Appropriations by Program	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Pelican Bay - Clam Pass Ecosystem Enhancement (1011)	245,506	206,400	195,400	212,600	-	212,600	3.0%
Pelican Bay Community Beautification (1007)	3,959,779	4,169,000	4,244,600	4,295,500	-	4,295,500	3.0%
Pelican Bay Street Lighting (1008)	325,256	400,800	369,500	442,400	-	442,400	10.4%
Pelican Bay Water Management (1007)	1,250,988	1,373,800	1,401,900	1,330,200	-	1,330,200	(3.2)%
Total Net Budget	**5,781,529**	**6,150,000**	**6,211,400**	**6,280,700**	**-**	**6,280,700**	**2.1%**
Total Transfers and Reserves	**1,464,543**	**2,267,400**	**755,300**	**2,347,300**	**-**	**2,347,300**	**3.5%**
Total Budget	**7,246,071**	**8,417,400**	**6,966,700**	**8,628,000**	**-**	**8,628,000**	**2.5%**

Division Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Ad Valorem Taxes	843,225	932,000	894,700	924,200	-	924,200	(0.8)%
Delinquent Ad Valorem Taxes	4,292	-	-	-	-	-	na
Special Assessments	5,187,500	5,888,200	5,500,000	6,044,200	-	6,044,200	2.6%
Miscellaneous Revenues	27,739	-	-	-	-	-	na
Interest	167,037	89,000	124,500	110,700	-	110,700	24.4%
Trans frm Property Appraiser	981	-	-	-	-	-	na
Trans frm Tax Collector	69,342	-	-	-	-	-	na
Net Cost Unincorp General Fund	245,506	206,400	195,400	212,600	-	212,600	3.0%
Carry Forward	2,642,900	1,647,400	1,942,400	1,690,300	-	1,690,300	2.6%
Less 5% Required By Law	-	(345,600)	-	(354,000)	-	(354,000)	2.4%
Total Funding	**9,188,521**	**8,417,400**	**8,657,000**	**8,628,000**	**-**	**8,628,000**	**2.5%**

Pelican Bay Services Division

Division Position Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Pelican Bay Water Management (1007)	3.86	3.86	3.86	3.86	-	3.86	0.0%
Pelican Bay Community Beautification (1007)	22.08	22.08	20.08	20.08	-	20.08	(9.1)%
Pelican Bay Street Lighting (1008)	1.06	1.06	1.06	1.06	-	1.06	0.0%
Total FTE	**27.00**	**27.00**	**25.00**	**25.00**	**-**	**25.00**	**(7.4)%**

Pelican Bay Services Division
Pelican Bay Water Management (1007)

Mission Statement

To provide for the efficient and timely delivery of Water Management services to the Pelican Bay Community through necessary maintenance of the community's storm water system to ensure its efficient operation in the transporting and treatment of the storm water. In addition, the Division strives to maintain the highest aesthetic appearance while maintaining the delicate balance of the ecosystem.

Program Summary	FY 2027 Total FTE	FY 2027 Budget	FY 2027 Revenues	FY 2027 Net Cost
Water Management Program - QP, IAM, RG	**3.86**	**1,330,200**	**1,576,100**	**-245,900**
Includes the routine maintenance of the Pelican Bay Water Management System of approximately 3.5 miles of berm separating the developed property from the Clam Pass System. The system functions as a storm water treatment facility by removing nutrients and pollutants, thus improving the quality of storm water before it is discharged into Clam Bay.				
Current Level of Service Budget	**3.86**	**1,330,200**	**1,576,100**	**-245,900**

Program Performance Measures	2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
Forty-three lakes maintained/treated - times per year	52	52	52	52
Inspection & Repair of Pipes and Structures - times per year	4	4	4	4
Water quality testing - number of parameters	52	52	52	52

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Personal Services	511,781	511,600	530,100	517,700	-	517,700	1.2%
Operating Expense	605,907	704,700	714,800	662,500	-	662,500	(6.0)%
Indirect Cost Reimburs	133,300	147,000	147,000	140,000	-	140,000	(4.8)%
Capital Outlay	-	10,500	10,000	10,000	-	10,000	(4.8)%
Net Operating Budget	**1,250,988**	**1,373,800**	**1,401,900**	**1,330,200**	**-**	**1,330,200**	**(3.2)%**
Total Budget	**1,250,988**	**1,373,800**	**1,401,900**	**1,330,200**	**-**	**1,330,200**	**(3.2)%**
Total FTE	**3.86**	**3.86**	**3.86**	**3.86**	**-**	**3.86**	**0.0%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Special Assessments	1,677,684	1,623,900	-	1,576,100	-	1,576,100	(2.9)%
Miscellaneous Revenues	8,000	-	-	-	-	-	na
Interest	1,667	-	-	-	-	-	na
Total Funding	**1,687,351**	**1,623,900**	**-**	**1,576,100**	**-**	**1,576,100**	**(2.9)%**

Pelican Bay Services Division
Pelican Bay Water Management (1007)

Forecast FY 2026:

Personal Services are slightly over the adopted budget, while Operating Expenses are forecast to be higher, primarily due to increases in fertilizer, herbicides, and chemicals.

Current FY 2027:

Personal services are budgeted higher due to the general wage adjustment and an increase in health insurance.

Operating Expenses are budgeted lower than FY 2026 primarily due to reductions in swale maintenance and fleet charges.

Revenues:

Special assessment revenue funding water management activities decreased from $212.00 to $205.76 per equivalent which will raise $1,576,101. There are 7,659.90 total equivalent residential units in FY27.

Pelican Bay Services Division
Pelican Bay Community Beautification (1007)

Mission Statement

The Division strives to maintain the highest aesthetic appearance, while responsibly maintaining the delicate balance of the ecosystem. This includes mowing, trimming, plantings, seasonal flowers and holiday decorations.

Program Summary	FY 2027 Total FTE	FY 2027 Budget	FY 2027 Revenues	FY 2027 Net Cost
Beautification Program - QP, IAM	**20.08**	**4,295,500**	**4,468,100**	**-172,600**
Includes the routine maintenance of 2,873,750 square feet of right-of-way and community parks - including pruning, cutting, pesticide and fertilizer programs. Also, annuals are changed two times per year and mulch is applied to 661,750 square feet of plant beds two times per year. Also included in this program is street sweeping, street trash pick-up and maintenance for traffic and entrance signs.				
Current Level of Service Budget	**20.08**	**4,295,500**	**4,468,100**	**-172,600**

Program Performance Measures	2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
Chemical weed control - times per year	24	24	24	24
Fertilizer applied - times per year	2	2	2	2
Flower plantings - times per year	2	2	2	2
Irrigation systems checked - times per year	12	12	12	12
Mulch application - times per year	2	2	2	2

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Personal Services	2,157,921	2,221,100	2,093,500	2,296,200	-	2,296,200	3.4%
Operating Expense	1,660,169	1,813,300	2,020,100	1,857,000	-	1,857,000	2.4%
Capital Outlay	141,689	134,600	131,000	142,300	-	142,300	5.7%
Net Operating Budget	**3,959,779**	**4,169,000**	**4,244,600**	**4,295,500**	**-**	**4,295,500**	**3.0%**
Total Budget	**3,959,779**	**4,169,000**	**4,244,600**	**4,295,500**	**-**	**4,295,500**	**3.0%**
Total FTE	**22.08**	**22.08**	**20.08**	**20.08**	**-**	**20.08**	**(9.1)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Special Assessments	3,509,816	4,264,300	5,500,000	4,468,100	-	4,468,100	4.8%
Miscellaneous Revenues	17,439	-	-	-	-	-	na
Interest	3,488	-	-	-	-	-	na
Total Funding	**3,530,744**	**4,264,300**	**5,500,000**	**4,468,100**	**-**	**4,468,100**	**4.8%**

Pelican Bay Services Division
Pelican Bay Community Beautification (1007)

Forecast FY 2026:

Personal Services forecast is slightly lower due to vacancies.

Operating Expenses are forecast to be higher primarily due to an increase in contractual services.

Current FY 2027:

Personal Services are budgeted higher due to the general wage adjustment and an increase in health insurance.

Operating Expenses are budgeted higher due to anticipated increases in irrigation costs, utilities, and the costs of goods and services.

Capital Outlay for FY 2027 includes the replacement of two work trucks. This Division is not part of the motor pool capital program, and equipment is budgeted on a cash and carry basis based upon Fleet Management Division's recommendations of replacement.

Revenues:

Special assessment revenue funding for community beautification increases from $556.70 to $583.31 which raises $4,468,096. There are 7,659.90 equivalent residential units (ERUs) in FY 2027.

Pelican Bay Services Division
Reserves & Transfers (1007)

Program Summary	FY 2027 Total FTE	FY 2027 Budget	FY 2027 Revenues	FY 2027 Net Cost
Reserves, Transfers, Interest - RG	**-**	**1,735,900**	**1,317,400**	**418,500**
Current Level of Service Budget	**-**	**1,735,900**	**1,317,400**	**418,500**

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Trans to Property Appraiser	27,653	30,000	47,000	120,900	-	120,900	303.0%
Trans to Tax Collector	103,750	117,800	117,800	120,900	-	120,900	2.6%
Trans to 3041 PB Irr & Lndscp	14,747	-	-	-	-	-	na
Trans to 5006 Info Tech Cap	28,500	51,700	51,700	52,200	-	52,200	1.0%
Adv/Repay to 1813 FEMA Events	748,000	-	-	-	-	-	na
Reserve for Contingencies	-	184,400	-	184,400	-	184,400	0.0%
Reserve for Capital	-	129,100	-	129,100	-	129,100	0.0%
Reserve for Disaster Relief	-	700,000	-	700,000	-	700,000	0.0%
Reserve for Cash Flow	-	475,000	-	475,000	-	475,000	0.0%
Reserve for Attrition	-	(39,300)	-	(46,600)	-	(46,600)	18.6%
Total Budget	**922,650**	**1,648,700**	**216,500**	**1,735,900**	**-**	**1,735,900**	**5.3%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Interest	149,670	80,000	113,900	100,100	-	100,100	25.1%
Trans frm Property Appraiser	981	-	-	-	-	-	na
Trans frm Tax Collector	69,342	-	-	-	-	-	na
Carry Forward	2,469,000	1,521,800	1,773,600	1,524,500	-	1,524,500	0.2%
Less 5% Required By Law	-	(298,500)	-	(307,200)	-	(307,200)	2.9%
Total Funding	**2,688,993**	**1,303,300**	**1,887,500**	**1,317,400**	**-**	**1,317,400**	**1.1%**

Current FY 2027:

Overall, special assessment revenue budgeted within this Fund increased from $768.70 to $789.07 per equivalent residential unit. Available fund reserves remained at $1,488,500 in FY 2027 (not including reserve for attrition).

Pelican Bay Services Division
Pelican Bay Street Lighting (1008)

Mission Statement

To maintain the Pelican Bay Street Lighting system as a well-balanced, functional system that provides a consistently lighted roadway for safety and appearance within the community.

Program Summary	FY 2027 Total FTE	FY 2027 Budget	FY 2027 Revenues	FY 2027 Net Cost
Street Lighting Program - QP, IAM, RG	**1.06**	**442,400**	**-2,700**	**445,100**
Includes the routine maintenance of the Pelican Bay roadway street lighting system including all up-lighting at the Pelican Bay entrances and bike path lighting. Street Lights consist of concrete poles and metal Halide lamps.				
Reserves, Transfers, Interest - RG	**-**	**611,400**	**1,056,500**	**-445,100**
Current Level of Service Budget	**1.06**	**1,053,800**	**1,053,800**	**-**

Program Performance Measures	2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
% of Light posts inspected weekly	100	100	100	100
% of Lights repaired within 24 hours	100	100	100	100

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Personal Services	135,106	144,500	138,400	146,800	-	146,800	1.6%
Operating Expense	183,550	248,700	223,900	250,400	-	250,400	0.7%
Indirect Cost Reimburs	6,600	7,200	7,200	5,500	-	5,500	(23.6)%
Capital Outlay	-	400	-	39,700	-	39,700	9,825.0%
Net Operating Budget	**325,256**	**400,800**	**369,500**	**442,400**	**-**	**442,400**	**10.4%**
Trans to Property Appraiser	-	5,000	5,000	5,000	-	5,000	0.0%
Trans to Tax Collector	16,993	18,800	18,800	19,400	-	19,400	3.2%
Trans to 3041 PB Irr & Lndscp	524,900	515,000	515,000	507,100	-	507,100	(1.5)%
Reserve for Contingencies	-	11,000	-	11,000	-	11,000	0.0%
Reserve for Capital	-	28,900	-	28,900	-	28,900	0.0%
Reserve for Cash Flow	-	40,000	-	40,000	-	40,000	0.0%
Total Budget	**867,149**	**1,019,500**	**908,300**	**1,053,800**	**-**	**1,053,800**	**3.4%**
Total FTE	**1.06**	**1.06**	**1.06**	**1.06**	**-**	**1.06**	**0.0%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Ad Valorem Taxes	843,225	932,000	894,700	924,200	-	924,200	(0.8)%
Delinquent Ad Valorem Taxes	4,292	-	-	-	-	-	na
Miscellaneous Revenues	2,299	-	-	-	-	-	na
Interest	12,211	9,000	10,600	10,600	-	10,600	17.8%
Carry Forward	173,900	125,600	168,800	165,800	-	165,800	32.0%
Less 5% Required By Law	-	(47,100)	-	(46,800)	-	(46,800)	(0.6)%
Total Funding	**1,035,928**	**1,019,500**	**1,074,100**	**1,053,800**	**-**	**1,053,800**	**3.4%**

Pelican Bay Services Division
Pelican Bay Street Lighting (1008)

Forecast FY 2026:

Personal Services forecast is slightly below budget.

Operating Expenses forecast is lower due to lower than anticipated expenses for electrical contractors and light bulb ballasts.

Current FY 2027:

Personal services are budgeted higher due to the general wage adjustment and an increase in health insurance.

Operating expenses are budgeted slightly higher than FY 2026 due to an increase in interdepartmental payments and other contractual services, partially offset by a reductions in fleet charges and light bulb ballasts.

Excess dollars are transferred to the Capital Project Fund (3041) to fund various projects.

Revenues:

This fund had a millage rate of 0.0857 in FY 2026, and the rate remains unchanged for FY 2027 in accordance with the advisory committee's recommendation. Taxable value for this district totals $10,784,448,123 which represents a 0.72% decrease over last year. Ad Valorem taxes total $924,200.

Pelican Bay Services Division
Pelican Bay - Clam Pass Ecosystem Enhancement (1011)

Mission Statement

To provide funding assistance towards the management of the Clam Bay Estuary.

Program Summary	FY 2027 Total FTE	FY 2027 Budget	FY 2027 Revenues	FY 2027 Net Cost
Clam Pass Ecosystem Enhancement - QP, IAM, RG	**-**	**212,600**	**-**	**212,600**
Clam Pass Enhancement				
Current Level of Service Budget	**-**	**212,600**	**-**	**212,600**

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Operating Expense	245,506	206,400	195,400	212,600	-	212,600	3.0%
Net Operating Budget	**245,506**	**206,400**	**195,400**	**212,600**	**-**	**212,600**	**3.0%**
Total Budget	**245,506**	**206,400**	**195,400**	**212,600**	**-**	**212,600**	**3.0%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Net Cost Unincorp General Fund	245,506	206,400	195,400	212,600	-	212,600	3.0%
Total Funding	**245,506**	**206,400**	**195,400**	**212,600**	**-**	**212,600**	**3.0%**

Notes:

Beginning mid-year FY 2015, a separate cost center was created and funds were appropriated by budget amendment to assist with the management of the Clam Bay Estuary. Previously budgeted as a transfer from the Unincorporated Area General Fund (1011) to Pelican Bay Capital Fund (3040), funds to assist with the management of the Clam Bay Estuary are now directly budgeted in a separate cost center within Fund (1011) with direct signature authority by Pelican Bay MSTBU management.

Forecast FY 2026:

Operating Expenses forecast is lower due to Pollution Control water quality testing being less budgeted.

Current FY 2027:

FY 2027 Operating Expenses increased 3%, remaining within CC budget policy.

Pelican Bay Services Division Capital

Division Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Operating Expense	881,887	6,025,100	7,660,000	3,857,800	-	3,857,800	(36.0)%
Capital Outlay	4,666,798	6,700	647,600	-	-	-	(100.0)%
Net Operating Budget	**5,548,685**	**6,031,800**	**8,307,600**	**3,857,800**	**-**	**3,857,800**	**(36.0)%**
Trans to Property Appraiser	7,772	25,900	25,900	57,200	-	57,200	120.8%
Trans to Tax Collector	43,344	122,200	122,200	70,700	-	70,700	(42.1)%
Trans to 2023 Commercial Loan	562,530	750,000	750,000	727,700	-	727,700	(3.0)%
Adv/Repay to 1813 FEMA Events	1,073,682	-	-	-	-	-	na
Reserve for Capital	-	-	-	21,800	-	21,800	na
Total Budget	**7,236,013**	**6,929,900**	**9,205,700**	**4,735,200**	**-**	**4,735,200**	**(31.7)%**

Appropriations by Program	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Clam Bay Restoration Fund (3040)	171,796	275,000	400,300	448,000	-	448,000	62.9%
Pelican Bay Commercial Paper Fund (3042)	601,238	-	-	-	-	-	na
Pelican Bay Hardscape & Landscape Improvements (3041)	4,775,651	5,756,800	7,907,300	3,409,800	-	3,409,800	(40.8)%
Total Net Budget	**5,548,685**	**6,031,800**	**8,307,600**	**3,857,800**	**-**	**3,857,800**	**(36.0)%**
Total Transfers and Reserves	**1,687,328**	**898,100**	**898,100**	**877,400**	**-**	**877,400**	**(2.3)%**
Total Budget	**7,236,013**	**6,929,900**	**9,205,700**	**4,735,200**	**-**	**4,735,200**	**(31.7)%**

Division Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Special Assessments	2,167,213	5,984,700	5,645,300	3,530,600	-	3,530,600	(41.0)%
Interest	256,328	46,000	114,700	106,000	-	106,000	130.4%
Trans frm Tax Collector	24,892	-	-	-	-	-	na
Trans fm 1007 PB Beaut MSTBU	14,747	-	-	-	-	-	na
Trans fm 1008 PelBay Light	524,900	515,000	515,000	507,100	-	507,100	(1.5)%
Trans fm 1011 Unincorp GenFd	520,000	520,000	520,000	520,000	-	520,000	0.0%
Carry Forward	6,484,300	165,800	2,664,100	253,400	-	253,400	52.8%
Less 5% Required By Law	-	(301,600)	-	(181,900)	-	(181,900)	(39.7)%
Total Funding	**9,992,381**	**6,929,900**	**9,459,100**	**4,735,200**	**-**	**4,735,200**	**(31.7)%**

Pelican Bay Services Division Capital

CIP Category / Project Title	FY 2026 Adopted	FY 2026 Amended	FY 2026 Forecasted	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget
Pelican Bay Capital								
Beach Renourishment Initiative	3,878,100	4,629,781	4,629,800	2,209,800	-	-	-	-
Clam Bay Restoration	275,000	400,226	400,300	448,000	-	-	-	-
PB Drain/Pipe Maintenance	500,000	660,931	660,900	500,000	-	-	-	-
Pelican Bay hardscape Upgrades	250,000	276,032	276,100	300,000	-	-	-	-
Pelican Bay Lake Bank Enhance	400,000	576,195	576,100	150,000	-	-	-	-
Pelican Bay Ops. Buildings	478,700	786,597	786,600	-	-	-	-	-
Pelican Bay Traffic Sign Renovation	150,000	395,191	395,200	150,000	-	-	-	-
Roadway Improvements	100,000	110,960	111,000	100,000	-	-	-	-
Sidewalk Maintenance/Enhancements	-	18,105	18,100	-	-	-	-	-
Sidewalk Replacement	-	281,248	281,300	-	-	-	-	-
Streetlight Improvements	-	172,123	172,200	-	-	-	-	-
X-fers/Reserves - Fund (3040)	14,600	14,600	14,600	17,100	-	-	-	-
X-fers/Reserves - Fund (3041)	883,500	883,500	883,500	838,500	-	-	-	-
X-fers/Reserves - Fund (3042)	-	-	-	21,800	-	-	-	-
Department Total Project Budget	**6,929,900**	**9,205,489**	**9,205,700**	**4,735,200**	**-**	**-**	**-**	**-**

Pelican Bay Services Division Capital
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	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Operating Expense	171,796	275,000	400,300	448,000	-	448,000	62.9%
Net Operating Budget	**171,796**	**275,000**	**400,300**	**448,000**	**-**	**448,000**	**62.9%**
Trans to Property Appraiser	884	5,900	5,900	7,800	-	7,800	32.2%
Trans to Tax Collector	3,676	8,700	8,700	9,300	-	9,300	6.9%
Total Budget	**176,356**	**289,600**	**414,900**	**465,100**	**-**	**465,100**	**60.6%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Special Assessments	183,794	268,100	257,400	463,000	-	463,000	72.7%
Interest	8,817	6,000	7,600	6,000	-	6,000	0.0%
Trans frm Tax Collector	2,111	-	-	-	-	-	na
Carry Forward	151,100	29,300	169,500	19,600	-	19,600	(33.1)%
Less 5% Required By Law	-	(13,800)	-	(23,500)	-	(23,500)	70.3%
Total Funding	**345,822**	**289,600**	**434,500**	**465,100**	**-**	**465,100**	**60.6%**

CIP Category / Project Title	FY 2026 Adopted	FY 2026 Amended	FY 2026 Forecasted	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget
Pelican Bay Capital								
Clam Bay Restoration	275,000	400,226	400,300	448,000	-	-	-	-
X-fers/Reserves - Fund (3040)	14,600	14,600	14,600	17,100	-	-	-	-
Program Total Project Budget	**289,600**	**414,826**	**414,900**	**465,100**	**-**	**-**	**-**	**-**

Pelican Bay Services Division Capital
Clam Bay Restoration Fund (3040)

Forecast FY 2026:

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 2027:

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 2027, the equivalent residential unit (ERU) assessment within the capital fund (3040) has increased from $35.00 to $60.45 which raises $463,041. Total ERUs remained at 7,659.90 in FY 2027.

Pelican Bay Services Division Capital
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	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Operating Expense	710,090	5,750,100	7,259,700	3,409,800	-	3,409,800	(40.7)%
Capital Outlay	4,065,561	6,700	647,600	-	-	-	(100.0)%
Net Operating Budget	**4,775,651**	**5,756,800**	**7,907,300**	**3,409,800**	**-**	**3,409,800**	**(40.8)%**
Trans to Property Appraiser	6,888	20,000	20,000	49,400	-	49,400	147.0%
Trans to Tax Collector	39,668	113,500	113,500	61,400	-	61,400	(45.9)%
Trans to 2023 Commercial Loan	562,530	750,000	750,000	727,700	-	727,700	(3.0)%
Adv/Repay to 1813 FEMA Events	1,073,682	-	-	-	-	-	na
Total Budget	**6,458,419**	**6,640,300**	**8,790,800**	**4,248,300**	**-**	**4,248,300**	**(36.0)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Special Assessments	1,983,419	5,716,600	5,387,900	3,067,600	-	3,067,600	(46.3)%
Interest	222,761	40,000	100,000	100,000	-	100,000	150.0%
Trans frm Tax Collector	22,781	-	-	-	-	-	na
Trans fm 1007 PB Beaut MSTBU	14,747	-	-	-	-	-	na
Trans fm 1008 PelBay Light	524,900	515,000	515,000	507,100	-	507,100	(1.5)%
Trans fm 1011 Unincorp GenFd	520,000	520,000	520,000	520,000	-	520,000	0.0%
Carry Forward	5,742,000	136,500	2,479,900	212,000	-	212,000	55.3%
Less 5% Required By Law	-	(287,800)	-	(158,400)	-	(158,400)	(45.0)%
Total Funding	**9,030,608**	**6,640,300**	**9,002,800**	**4,248,300**	**-**	**4,248,300**	**(36.0)%**

CIP Category / Project Title	FY 2026 Adopted	FY 2026 Amended	FY 2026 Forecasted	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget
Pelican Bay Capital								
Beach Renourishment Initiative	3,878,100	4,629,781	4,629,800	2,209,800	-	-	-	-
PB Drain/Pipe Maintenance	500,000	660,931	660,900	500,000	-	-	-	-
Pelican Bay hardscape Upgrades	250,000	276,032	276,100	300,000	-	-	-	-
Pelican Bay Lake Bank Enhance	400,000	576,195	576,100	150,000	-	-	-	-
Pelican Bay Ops. Buildings	478,700	786,597	786,600	-	-	-	-	-
Pelican Bay Traffic Sign Renovation	150,000	395,191	395,200	150,000	-	-	-	-
Roadway Improvements	100,000	110,960	111,000	100,000	-	-	-	-
Sidewalk Maintenance/Enhancements	-	18,105	18,100	-	-	-	-	-
Sidewalk Replacement	-	281,248	281,300	-	-	-	-	-
Streetlight Improvements	-	172,123	172,200	-	-	-	-	-
X-fers/Reserves - Fund (3041)	883,500	883,500	883,500	838,500	-	-	-	-
Program Total Project Budget	**6,640,300**	**8,790,663**	**8,790,800**	**4,248,300**	**-**	**-**	**-**	**-**

Pelican Bay Services Division Capital

Pelican Bay Hardscape & Landscape Improvements (3041)

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 2027, the eighth 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 PBSD 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 PBSD Board Meeting the board voted to endorse the Executive Summary prepared by Corporate Financial & Management Services, 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 million 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 MSTUBU annual assessment revenue and certain amounts provided to Pelican Bay under the asset swap agreement discussed in the notes above.

Forecast FY 2026:

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 2027:

Capital funds totaling $3,409,800 will be allocated among the various capital initiatives including lake bank enhancements, roadway improvements, hardscape upgrades, beach renourishment, and drainage improvements. A transfer of $727,700 to Commercial Loan Fund (2023) will cover the estimated interest and repayment of $500,000 in principal on the commercial paper loan.

Revenues:

Special assessment revenue per equivalent residential unit (ERU) decreased from $746.30 to $400.48 This equates to assessment revenue totaling $3,067,637. Total ERUs remain at 7,659.90 in FY 2027.

Pelican Bay Services Division Capital
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	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Capital Outlay	601,238	-	-	-	-	-	na
Net Operating Budget	**601,238**	**-**	**-**	**-**	**-**	**-**	**na**
Reserve for Capital	-	-	-	21,800	-	21,800	na
Total Budget	**601,238**	**-**	**-**	**21,800**	**-**	**21,800**	**na**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tentative	FY 2027 Change
Interest	24,750	-	7,100	-	-	-	na
Carry Forward	591,200	-	14,700	21,800	-	21,800	na
Total Funding	**615,950**	**-**	**21,800**	**21,800**	**-**	**21,800**	na

CIP Category / Project Title	FY 2026 Adopted	FY 2026 Amended	FY 2026 Forecasted	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget
Pelican Bay Capital								
X-fers/Reserves - Fund (3042)	-	-	0	21,800	-	-	-	-
Program Total Project Budget	**-**	**-**	**0**	**21,800**	**-**	**-**	**-**	**-**

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. As of September 2025, there were three draws on the commercial paper: $1,000,000 in June 2022, $1,500,000 in October 2022, and $3,000,000 in November 2023, totaling $5,500,000. As of July 2026, principal debt outstanding is $4,630,000.

Forecast FY 2026:

No draws are forecasted in FY 2026.

Current FY 2027:

No draws on commercial paper are anticipated in FY 2027, and the PBSD board voted to pay down $500,000 in principal.

Clerk of the Circuit Court and Comptroller - Crystal K. Kinzel
Collier County, Florida
3315 Tamiami Trail East, Ste. 102 - Naples, FL 34112-5324
Phone: (239) 252-2646

Publication Confirmation

COLLIER COUNTY STATE OF FLORIDA

The attached copy of advertisement,
BCC 09/03/2026 – Pelican Bay Service was published on the publicly accessible website https://notices.collierclerk.com as designated by Collier County, Florida on 08/12/2026.

THIS IS NOT AN AFFIDAVIT OF PUBLICATION.

NOTICE OF PUBLIC HEARING

Notice is hereby given that a public hearing will be held by the **Collier County Board of County Commissioners** commencing at **5:05 p.m.** on **Thursday, September 3, 2026**, in the Board of County Commissioners meeting room, Third floor, Collier Government Center, 3299 East Tamiami Trail, Naples, FL, to consider:

A RESOLUTION APPROVING THE PRELIMINARY ASSESSMENT ROLL AS THE FINAL ASSESSMENT ROLL AND ADOPTING SAME AS THE NON-AD VALOREM ASSESSMENT ROLL FOR PURPOSES OF UTILIZING THE UNIFORM METHOD OF COLLECTION PURSUANT TO SECTION 197.3632, FLORIDA STATUTES, WITHIN THE PELICAN BAY MUNICIPAL SERVICE TAXING AND BENEFIT UNIT FOR MAINTENANCE OF THE WATER MANAGEMENT SYSTEM, BEAUTIFICATION OF RECREATIONAL FACILITIES AND MEDIAN AREAS, AND MAINTENANCE OF CONSERVATION OR PRESERVE AREAS, MANAGEMENT OF THE DREDGING AND MAINTENANCE ACTIVITIES FOR CLAM PASS FOR THE PURPOSE OF ENHANCING THE HEALTH OF THE AFFECTED MANGROVE FOREST AND ESTABLISHMENT OF CAPITAL RESERVE FUNDS FOR AMBIENT NOISE MANAGEMENT, MAINTENANCE OF CONSERVATION OR PRESERVE AREAS, INCLUDING THE RESTORATION OF THE MANGROVE FOREST PRESERVE, U.S. 41 BERMS, STREET SIGNAGE REPLACEMENTS WITHIN THE MEDIAN AREAS, LANDSCAPING IMPROVEMENTS TO U.S. 41 ENTRANCES AND BEACH RENOURISHMENT, ALL WITHIN THE PELICAN BAY MUNICIPAL SERVICE TAXING AND BENEFIT UNIT.

A copy of the proposed Resolution is on file with the Clerk to the Board and is available for inspection. All interested parties are invited to attend and be heard.

All persons wishing to speak on any agenda item must register with the County Manager prior to presentation of the agenda item to be addressed. Individual speakers will be limited to 3 minutes on any item. The selection of an individual to speak on behalf of an organization or group is encouraged. If recognized by the Chairman, a spokesperson for a group or organization may be allotted 10 minutes to speak on an item. Written materials intended to be considered by the Board shall be submitted to the appropriate County staff a minimum of 7 days prior to the public hearing. All materials used in presentations before the Board will become a permanent part of the record.

As part of an ongoing initiative to encourage public involvement, the public will have the opportunity to provide public comments remotely, as well as in person, during this proceeding. Individuals who would like to participate remotely should register through the link provided within the specific event/meeting entry on the Calendar of Events on the County website at www.collier.gov/Calendar-Events-directory after the agenda is posted on the County website. Registration should be done in advance of the public meeting or any deadline specified within the public meeting notice. Individuals who register will receive an email in advance of the public hearing detailing how they can participate remotely in this meeting. Remote participation is provided as a courtesy and is at the user's risk. The County is not responsible for technical issues. For additional information about the meeting, please call Geoffrey Willig at 252-8369 or email to Geoffrey.Willig@collier.gov.

Any person who decides to appeal any decision of the Board will need a record of the proceedings pertaining thereto and therefore, may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is based.

If you are a person with a disability who needs any accommodation in order to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the Collier County Facilities Management

Division, located at 3335 Tamiami Trail East, Suite 101, Naples, FL 34112-5356, (239) 252-8380, at least two days prior to the meeting. Assisted listening devices for the hearing impaired are available in the Board of County Commissioners Office.

BOARD OF COUNTY COMMISSIONERS
COLLIER COUNTY, FLORIDA
DAN KOWAL, CHAIRMAN

CRYSTAL K. KINZEL,
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

Office of the County Manager
Amy Patterson
3299 Tamiami Trail East, Suite 202 • Naples Florida 34112-5746 • (239) 252-8383

To: **Board of County Commissioners**

From: **Amy Patterson, County Manager**

Date: **August 26, 2026**

Subject: **September 3, 2026 First FY 2027 Budget Hearing - Tentative Millage Rates and Amended Tentative Budget**

The timeline for approval of Collier County's FY 2027 budget has progressed to the first public budget hearing set for Thursday evening, September 3, 2026, at 5:05 p.m. In accordance with the State's Truth in Millage (TRIM) Statutory guidelines, required notice for this meeting was provided within the Notice of Proposed Taxes distributed recently through the Property Appraiser's Office. Notice of this hearing was also provided with Board adoption of Resolution 2026-140 setting the Maximum Millage Rates on July 14, 2026.

Fiscal year 2027 budget planning culminated with Board approval of budget policy on March 10, 2026. Based upon this guidance, staff presented for review and consideration the proposed FY 2027 budget which was the subject of workshop discussions on June 18, 2026.

Following discussions on the proposed FY 2027 budget in June, the Property Appraiser updated preliminary June taxable value numbers with July certified taxable values. At the Board meeting of July 14, 2026, the Board adopted the required resolution establishing proposed millage rates as the maximum property tax rates to be levied in FY 2027 and reaffirmed the September public hearing dates for the budget approval process. Conforming to TRIM procedures, the Board received its tentative FY 2027 budget on July 15, 2026. This tentative budget reflects July 1 certified taxable values; Board action at and since the June workshop and necessary revenue or expense adjustments in FY 2026 and/or FY 2027 by fund. This document provides a summary listing of budget changes by fund together with a narrative description of the fund changes.

The public budget hearings in September must follow a specific format pursuant to TRIM guidelines. Your agenda for the first hearing contains the specific sequence of agenda items to be covered. Prior to approval of the amended FY 2027 tentative budget, there will be a review and discussion of fund resolutions which provide the mechanism for amending the July FY 2027 Tentative Budget.

This first public budget hearing document has been approved through the agenda system process and as such agenda materials are available for public review prior to the hearing. This hearing will be noticed through our Communication and Customer Relations Division as a Hybrid Remote meeting allowing public comment to the Board either in person or remotely.

Resolutions which describe the proposed budget changes by fund pertain to the customary Tax Collector's and Property Appraiser's appropriations which were received in August; adjustments to certain funds reflecting FY 2026 revenue and expense changes which resulted in adjustments to FY 2027 Carryforward

(Beginning Cash Balance); transfers to motor pool funds for the purchase of expanded vehicles and; other customary and routine revenue or expense adjustments required to support capital projects or operations as the FY 2027 fiscal year begins. These fund-level adjustments occur as a matter of normal operations or are necessary in accordance with previous Board action/direction. No other material adjustments to the July Tentative Budget were made. Board members will note that each resolution amending the July Tentative Budget contains specific numerical descriptions of the fund impact. A narrative description is also provided within the "Summary of Changes".

Cumulative changes from the FY 2027 July Tentative Budget Document, as contained within the enabling resolutions, total $10,074,500. These actions affect the gross budget, including all interfund transfers and other internal money shifts.

COLLIER COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA

Thursday, September 3, 2026, 5:05 p.m.

NOTICE: ALL PERSONS WISHING TO SPEAK ON ANY AGENDA ITEM MUST REGISTER PRIOR TO SPEAKING.

ANY PERSON WHO DECIDES TO APPEAL A DECISION OF THIS BOARD WILL NEED A RECORD OF THE PROCEEDINGS PERTAINING THERETO, AND THEREFORE MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

ALL REGISTERED PUBLIC SPEAKERS WILL BE LIMITED TO THREE (3) MINUTES UNLESS PERMISSION FOR ADDITIONAL TIME IS GRANTED BY THE CHAIRMAN.

1. **ADVERTISED PUBLIC HEARING** – BCC – Fiscal Year 2027 Tentative Budget

   A. Discussion of Tentative Millage Rates and Increases Over the Rolled Back Millage Rates

   B. Review and Discussion of Changes to the Tentative Budget

   C. Public Comments and Questions

   D. Announcement of Tentative Millage Rates and Percentage Changes in Property Tax Rates

   E. Resolution to Adopt the Tentative Millage Rates

   F. Resolution to Adopt the Amended Tentative Budget

   G. Announcement of Final Public Hearing as Follows:

   Final Public Hearing on the FY 2026-27 Collier County Budget
   Thursday, September 17, 2026
   5:05 p.m.
   Collier County Government Center
   W. Harmon Turner Building (F)
   Third Floor, Boardroom
   Naples, Florida

2. **ADJOURN**

Collier County, Florida
Taxable Property Values
For FY 2027

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	164,522,640,259	166,759,559,691	170,279,116,342	3.50%
Water Pollution Control	1017	164,522,640,259	166,759,559,691	170,279,116,342	3.50%
Conservation Collier	1061	164,522,640,259	166,759,559,691	170,279,116,342	3.50%
Dependent Districts and MSTU's					
Unincorporated Area General Fund	1011	104,678,586,703	105,561,717,896	107,819,290,338	3.00%
Golden Gate Community Center MSTU	1605	4,182,226,336	4,228,791,439	4,287,089,755	2.51%
Victoria Park Drainage MSTU	1608	65,346,418	66,272,121	66,428,060	1.66%
Naples Park Drainage MSTU	1613	2,889,471,335	2,898,592,594	2,961,826,627	2.50%
Vanderbilt Beach MSTU	1617	4,105,070,087	4,148,469,586	4,238,560,045	3.25%
Ochopee Fire Control MSTU	1040	518,598,069	522,274,484	528,172,696	1.85%
Goodland/Horr's Island Fire MSTU	1041	156,673,699	168,275,074	171,165,953	9.25%
Sabal Palm Road MSTU	1619	7,649,131	8,071,760	8,073,378	5.55%
Lely Golf Estates Beautification MSTU	1620	227,062,994	231,170,521	232,763,270	2.51%
Golden Gate Beautification MSTU	1621	1,549,468,559	1,607,679,131	1,615,429,168	4.26%
Hawksridge Stormwater Pumping MSTU	1622	110,634,276	118,810,333	118,870,525	7.44%
Radio Road Beautification MSTU	1625	2,110,245,751	2,160,117,520	2,167,016,247	2.69%
Forest Lakes Roadway & Drainage MSTU	1626	338,698,949	317,196,395	317,980,644	-6.12%
Immokalee Beautification MSTU	1629	687,144,213	744,140,094	763,527,948	11.12%
Bayshore Avalon Beautification MSTU	1630	1,386,176,485	1,413,620,653	1,467,446,031	5.86%
Haldeman Creek Dredging MSTU	1631	328,526,287	326,051,717	330,557,750	0.62%
Rock Road MSTU	1632	35,974,016	34,749,598	35,618,287	-0.99%
Vanderbilt Waterways MSTU	1635	1,964,754,913	2,032,089,091	2,100,155,847	6.89%
Blue Sage MSTU	1640	5,919,946	6,226,650	7,460,904	26.03%
Collier County Lighting MSTU	1601	10,206,471,729	10,376,749,391	10,478,188,460	2.66%
42nd Ave SE MSTU	1637	3,550,112	3,888,057	4,286,349	20.74%
Palm River Sidewalk MSTU	1638	613,683,209	607,157,790	610,223,948	-0.56%
Private Road Emerg Repair MSTU	1639	142,985,567	141,540,811	147,457,005	3.13%
Pelican Bay MSTBU	1008	10,862,448,422	10,730,041,222	10,784,448,123	-0.72%

AGENDA ITEM
No.__1A____
SEP 3 2026
Pg___1______

Collier County, Florida
Property Tax Rates
FY 2027 Proposed

Fund Title	Fund No.	Prior Year Millage Rate	Rolled Back Millage Rate	Proposed Millage Rate	% Change From Rolled Back
County Wide					
General Fund	0001	3.0107	2.9814	3.0107	0.98%
Water Pollution Control	1017	0.0246	0.0243	0.0246	1.23%
Conservation Collier	1061	0.2096	0.2068	0.2096	1.35%
Subtotal County Wide		**3.2449**	**3.2125**	**3.2449**	**1.01%**
Dependent Districts and MSTU's					
Unincorporated Area General Fund	1011	0.6844	0.6824	0.6844	0.29%
Golden Gate Community Center MSTU	1605	0.1862	0.1841	0.1862	1.14%
Victoria Park Drainage MSTU	1608	0.3814	0.3761	0.3814	1.41%
Naples Park Drainage MSTU	1613	0.0041	0.0041	0.0041	0.00%
Vanderbilt Beach MSTU	1617	0.4650	0.4601	0.4650	1.06%
Ochopee Fire Control MSTU	1040	4.0000	3.9718	4.0000	0.71%
Goodland/Horr's Island Fire MSTU	1041	1.2760	1.1880	1.2760	7.41%
Sabal Palm Road MSTU	1619	1.0000	0.9476	1.0000	5.53%
Lely Golf Estates Beautification MSTU	1620	2.0000	1.9645	2.0000	1.81%
Golden Gate Beautification MSTU	1621	0.5000	0.4819	0.5000	3.76%
Hawksridge Stormwater Pumping MSTU	1622	0.0318	0.0296	0.0318	7.43%
Radio Road Beautification MSTU	1625	0.1000	0.0977	0.1000	2.35%
Forest Lakes Roadway & Drainage MSTU	1626	2.5000	2.6695	2.5000	-6.35%
Immokalee Beautification MSTU	1629	1.0000	0.9234	1.0000	8.30%
Bayshore Avalon Beautification MSTU	1630	2.1104	2.0694	2.0000	-3.35%
Haldeman Creek Dredging MSTU	1631	1.0000	1.0076	1.0000	-0.75%
Rock Road MSTU	1632	0.7224	0.7479	0.7224	-3.41%
Vanderbilt Waterways MSTU	1635	0.3000	0.2901	0.3000	3.41%
Blue Sage MSTU	1640	3.0000	2.8523	3.0000	5.18%
Collier County Lighting MSTU	1601	0.1025	0.1008	0.1025	1.69%
42nd Ave SE MSTU	1637	1.0000	0.9131	1.0000	9.52%
Palm River Sidewalk MSTU	1638	0.5000	0.5054	0.5000	-1.07%
Private Road Emerg Repair MSTU	1639	1.0000	1.0102	1.0000	-1.01%
Pelican Bay MSTBU	1008	0.0857	0.0868	0.0857	-1.27%
Aggregate Millage Rate		**3.7645**	**3.7444**	**3.7640**	**0.52%**

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Collier County, Florida
Property Tax Dollars
FY 2027 Proposed

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	495,328,313	507,670,157	512,659,336	0.98%
Water Pollution Control	1017	4,047,257	4,137,783	4,188,866	1.23%
Conservation Collier	1061	34,483,945	35,213,721	35,690,503	1.35%
Subtotal County Wide		**533,859,515**	**547,021,661**	**552,538,705**	**1.01%**
Dependent Districts and MSTU's					
Unincorporated Area General Fund	1011	71,642,025	73,575,884	73,791,522	0.29%
Golden Gate Community Center MSTU	1605	778,731	789,253	798,256	1.14%
Victoria Park Drainage MSTU	1608	24,923	24,984	25,336	1.41%
Naples Park Drainage MSTU	1613	11,847	12,143	12,143	0.00%
Vanderbilt Beach MSTU	1617	1,908,858	1,950,161	1,970,930	1.06%
Ochopee Fire Control MSTU	1040	2,074,392	2,097,796	2,112,691	0.71%
Goodland/Horr's Island Fire MSTU	1041	199,916	203,345	218,408	7.41%
Sabal Palm Road MSTU	1619	7,649	7,650	8,073	5.53%
Lely Golf Estates Beautification MSTU	1620	454,126	457,263	465,527	1.81%
Golden Gate Beautification MSTU	1621	774,734	778,475	807,715	3.76%
Hawksridge Stormwater Pumping MSTU	1622	3,518	3,519	3,780	7.42%
Radio Road Beautification MSTU	1625	211,025	211,717	216,702	2.35%
Forest Lakes Roadway & Drainage MSTU	1626	846,747	848,849	794,952	-6.35%
Immokalee Beautification MSTU	1629	687,144	705,042	763,528	8.30%
Bayshore Avalon Beautification MSTU	1630	2,925,387	3,036,733	2,934,892	-3.35%
Haldeman Creek Dredging MSTU	1631	328,526	333,070	330,558	-0.75%
Rock Road MSTU	1632	25,988	26,639	25,731	-3.41%
Vanderbilt Waterway's MSTU	1635	589,426	609,255	630,047	3.41%
Blue Sage MSTU	1640	17,760	21,281	22,383	5.18%
Collier County Lighting MSTU	1601	1,046,163	1,056,201	1,074,014	1.69%
42nd Ave SE MSTU	1637	3,550	3,914	4,286	9.50%
Palm River Sidewalk MSTU	1638	306,842	308,407	305,112	-1.07%
Private Rd Emerg Repair MSTU	1639	142,986	148,961	147,457	-1.01%
Pelican Bay MSTBU	1008	930,912	936,090	924,227	-1.27%
Total Taxes Levied		619,802,690	635,168,293	640,926,975	
Aggregate Taxes		**619,802,690**	**635,168,293**	**640,926,975**	

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SUMMARY OF CHANGES
TO THE FY 2027 TENTATIVE BUDGET

FUND TITLE/(NUMBER)		NET CHANGE TO FUND TOTAL	EXPLANATION
General Fund (0001) Major funding sources are Ad Valorem, Half Cent Sales Tax, and State Revenue Sharing	$	3,500,000	Capital Outlay within Growth Management and Facilities decreased by $205,000 and $109,000, respectively, and the transfer to the Motor Pool Fund (5023) increased by $314,000 to facilitate the purchase of the department's expanded vehicles from the Motor Pool Fund. Additionally, the transfer to the Tax Collector increased by $3,500,000 to support construction of the Immokalee Government Center, and the Property Appraiser's final budget submittal increased the transfer from the BCC by $5,200. These increases were offset by higher projected revenue in FY 2026, resulting in a $3,500,000 increase in the FY 2027 carryforward and a net $5,200 reduction in FY 2027 reserves.
Property Appraiser Fund (0060) Major funding source is Transfer from General Fund (0001)	$	6,600	Adjustment reflects the changes approved by the Florida Department of Revenue to the Property Appraiser's budget.
Tax Collector Fund (0070) Major funding sources are Commissions	$	3,767,500	Adjustment reflects the proposed budget submitted by the Tax Collector to the Department of Revenue in accordance with state statutes on August 1, 2026, following the development of the FY 2027 (July) Tentative Budget.
Road and Bridge Fund (1001) Major funding source is Transfer from General Fund (0001)	$	0	An increase of $185,000 in the transfer to the 5023 Motor Pool Capital Fund is offset by a decrease in Capital Outlays for the funding of one (1) vehicle.
Pelican Bay Beautification Fund (1007) Major funding source is Special Assessments	$	0	On the expense side, the Transfer to the Property Appraiser increased by $74,000, offset by a decrease in Operating Expense, resulting in a net change of $0.
Unincorporated Area General Fund MSTU (1011) Major funding sources are Ad Valorem and Communication Services Tax	$	0	Capital Outlay within Parks and Recreation decreased by $56,900 and the transfer of funding to the Motor Pool Capital Fund (5023) increased to facilitate the purchase of an expanded vehicle request.
Ochopee Fire Control District Fund (1040) Major funding source is Ad Valorem	$	0	On the expense side, the Reserve for Contingencies decreased by $100, offset by an increase in the Reserve for Cash Flow by $100, resulting in a net change of $0.
Collier County Street Lighting District (1601) Major funding source is Ad Valorem	$	0	On the expense side, the Transfer to the Property Appraiser increased by $200, offset by a decrease in the Reserve for Capital of $200, resulting in a net change of $0.
Clam Pass Restoration (3040) Major funding source is Special Assessments	$	0	On the expense side, the Transfer to the Property Appraiser increased by $5,000 offset by a decrease in Operating Expense, resulting in a net change of $0.
Pelican Bay Capital Fund (3041) Major funding source is Special Assessments	$	0	On the expense side, the Transfer to the Property Appraiser increased by $34,400 offset by a decrease in Operating Expense, resulting in a net change of $0.
Water/Sewer Operations Fund (4008) Major funding source is User fees	$	0	An increase of $2,244,500 in the transfer to Fund 4009 Water/Sewer Motor Pool Capital & Special Assessment offset by a decrease in Capital Outlay for the funding of seven (7) vehicles. Additionally, the Reserve for Contingencies decreased by $194,400, while the Reserve for Cash Flow increased by an equal amount. The net change is $0.
Water/Sewer Motor Pool Capital & Special Assessment Fund (4009) Major funding source is User fees	$	2,244,500	On the expense side, Capital Outlays increased by $2,244,500 for the funding of seven (7) vehicles. On the revenue side, the transfer from Water/Sewer Operations Fund (4008) increased by the like amount.
Motor Pool Capital Recovery Fund (5023) Major funding source is User fees	$	555,900	On the revenue side, transfers increased by $555,900, consisting of $314,000 from the General Fund (0001), $185,000 from the Transportation Fund (1001), and $56,900 from the Unincorporated General Fund (1011). On the expense side, Capital Outlay increased by $555,900 for the purchase of new vehicles.
Total	**$**	**10,074,500**	
Gross Budget at July Max Millage	**$**	**3,177,316,400**	
Gross Tentative Budget	**$**	**3,187,390,900**	

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BUDGET RESOLUTION
CHANGES TO THE FY 2027 TENTATIVE BUDGET
GENERAL FUND (0001)

Appropriation Unit	Recommended Tentative Budget	Changes Increase (Decrease)	Tentative Budget	% Budget Change
County Commissioners	1,735,200	-	1,735,200	0.0%
Other General Administrative	16,867,400	-	16,867,400	0.0%
County Attorney	3,741,000	-	3,741,000	0.0%
Sub-Total	22,343,600	-	22,343,600	0.0%
Corporate Business Operations	9,473,500	-	9,473,500	0.0%
Public Safety	17,605,200	-	17,605,200	0.0%
Growth Management	34,772,100	(205,000)	34,567,100	-0.6%
Management Offices	6,508,900	-	6,508,900	0.0%
Strategic Initiatives	9,947,900	-	9,947,900	0.0%
Public Utilities	2,475,800	-	2,475,800	0.0%
Transportation Mgt Services	2,013,500	-	2,013,500	0.0%
Facilities & Redevelopment	24,825,500	(109,000)	24,716,500	-0.4%
Sub-Total County Manager	107,622,400	(314,000)	107,308,400	-0.3%
Courts & Rel Agencies	1,533,200	-	1,533,200	0.0%
Trans to (1051)	3,323,300	-	3,323,300	0.0%
Sub-Total Courts	4,856,500	-	4,856,500	0.0%
Transfers:				
Emergency FEMA (1813)	2,000,000	-	2,000,000	0.0%
Road & Bridge (1001)	30,262,500		30,262,500	0.0%
Stormwater Operations (1005)	4,103,900	-	4,103,900	0.0%
Affordable Housing (1075)	500,000	-	500,000	0.0%
Housing Grant Match (1836)	131,300	-	131,300	0.0%
Misc Grants (1077)	413,500	-	413,500	0.0%
Sea Turtle (1804)	152,200	-	152,200	0.0%
Grant Program Support (1806)	987,400	-	987,400	0.0%
Ochopee Fire District (1040)	1,482,600	-	1,482,600	0.0%
Ave Maria Innovation Zone (1030)	156,300	-	156,300	0.0%
Immokalee Redevelopment CRA (1025)	1,564,900	-	1,564,900	0.0%
Bayshore Redevelopment CRA (1020)	4,806,400	-	4,806,400	0.0%
Golden Gate City Eco Dev Zone (1032)	2,664,800	-	2,664,800	0.0%
I-75/Collier Blvd Innovation Zone (1031)	3,533,500	-	3,533,500	0.0%
800 MHz (1060)	1,837,500	-	1,837,500	0.0%
Museum (1107)	707,500	-	707,500	0.0%
Collier Area Transit (4030)	3,480,900	-	3,480,900	0.0%
Collier Area Transit Grant Match (4032)	276,900	-	276,900	0.0%
Transportation Disadvantage (4033)	3,658,400	-	3,658,400	0.0%
Transportation Disadvantage Grant Match (4035)	302,700	-	302,700	0.0%
Emergency Medical Services (4050)	32,088,800	-	32,088,800	0.0%
IT Capital (5006)	3,999,900	-	3,999,900	0.0%
General Gov'tal Motor Pool (5023)	-	314,000	314,000	N/A
Legal Aid Society (1146)	129,400	-	129,400	0.0%
Contribution for C-ARP Grants	8,547,300	-	8,547,300	0.0%
Amateur Sports Complex Ops (1109)	2,803,400	-	2,803,400	0.0%
Animal Control Neuter (1139)	100,000	-	100,000	0.0%
Sub-Total Transfers	110,692,000	314,000	111,006,000	0.3%

BUDGET RESOLUTION
CHANGES TO THE FY 2027 TENTATIVE BUDGET
GENERAL FUND (0001)

Appropriation Unit	Recommended Tentative Budget	Changes Increase (Decrease)	Tentative Budget	% Budget Change
Reserves:				
Reserve for Contingencies	17,869,000	146,600	18,015,600	0.8%
Reserve for Cash Flow	61,432,600	(129,600)	61,303,000	-0.2%
Reserve for Unfunded Requests	3,750,000	-	3,750,000	0.0%
Reserve for Attrition	(1,016,000)	(22,200)	(1,038,200)	2.2%
Sub-Total Reserves	82,035,600	(5,200)	82,030,400	0.0%
Transfers Debt/Capital				
Golden Gate Golf Course Bond (2013)	1,018,300	-	1,018,300	0.0%
Special Obligation Bond (2022)	7,508,600	-	7,508,600	0.0%
Commercial Loan (2023)	1,841,800	-	1,841,800	0.0%
Co Wide Capital (3001)	47,885,200	-	47,885,200	0.0%
Parks Capital (3062)	3,472,900	-	3,472,900	0.0%
Transp CIP (3081)	9,824,900	-	9,824,900	0.0%
Museum Capital (3026)	310,600	-	310,600	0.0%
Stormwater Mgmt. (3050)	5,490,100	-	5,490,100	0.0%
Sub-Total Debt/Capital	77,352,400	-	77,352,400	0.0%
Transfers/Constitutional Officers				
Clerk of Courts	16,119,600	-	16,119,600	0.0%
Clerk of Courts - BCC Paid	923,600	-	923,600	0.0%
Property Appraiser	10,824,000	5,200	10,829,200	0.0%
Property Appraiser -BCC Paid	289,700	-	289,700	0.0%
Sheriff	285,682,800	-	285,682,800	0.0%
Sheriff - BCC Paid	5,163,800	-	5,163,800	0.0%
Supervisor of Elections	5,352,600	-	5,352,600	0.0%
Supervisor of Elections - BCC Paid	153,700	-	153,700	0.0%
Tax Collector	26,624,300	3,500,000	30,124,300	13.1%
Tax Collector - BCC Paid	365,900	-	365,900	0.0%
Sub-Total/Trans Const.	351,500,000	3,505,200	355,005,200	1.0%
Total Fund Appropriations	**756,402,500**	**3,500,000**	**759,902,500**	**0.5%**

Revenues:	Recommended Tentative Budget	Changes Increase (Decrease)	Tentative Budget	% Budget Change
Current Ad Valorem Taxes	512,659,300	-	512,659,300	0.0%
Delinquent Ad Valorem Taxes	50,000	-	50,000	0.0%
Fish And Wildlife Refuge Rev Sharing	140,000	-	140,000	0.0%
Federal Payment In Lieu Of Taxes	1,250,000	-	1,250,000	0.0%
Florida Public Safety	1,800,000	-	1,800,000	0.0%
State Revenue Sharing	17,379,800	-	17,379,800	0.0%
Insurance Agents County Licenses	75,000	-	75,000	0.0%
Alcoholic Beverage Licenses	200,000	-	200,000	0.0%
Local Government Half Cent Sales Tax	64,330,900	-	64,330,900	0.0%
Oil/Gas Severance Tax	70,000	-	70,000	0.0%
Enterprise Fund PILT	14,930,500	-	14,930,500	0.0%
Interest Tax Collector	60,000	-	60,000	0.0%
Indirect Cost Reimbursement	9,649,700	-	9,649,700	0.0%
Sub-Total	622,595,200	-	622,595,200	0.0%
Department Revenues	11,172,300	-	11,172,300	0.0%
Sub-Total General Revenues	633,767,500	-	633,767,500	0.0%

BUDGET RESOLUTION
CHANGES TO THE FY 2027 TENTATIVE BUDGET
GENERAL FUND (0001)

Appropriation Unit	Recommended Tentative Budget	Changes Increase (Decrease)	Tentative Budget	% Budget Change
Impact Fee Deferral Program (0002)	2,700	-	2,700	0.0%
i75 Loan Repayment (1031)	2,295,100	-	2,295,100	0.0%
Airport Loan Repayment (4090)	250,000	-	250,000	0.0%
Board Interest	1,200,000	-	1,200,000	0.0%
Clerk of Circuit Court	100,000	-	100,000	0.0%
Tax Collector	8,000,000	-	8,000,000	0.0%
Property Appraiser	500,000	-	500,000	0.0%
Carryforward	141,236,600	3,500,000	144,736,600	2.5%
Less 5% Required by Law	-30,949,400	-	(30,949,400)	0.0%
Total Other Sources	122,635,000	3,500,000	126,135,000	2.9%
Total Fund Revenues	**756,402,500**	**3,500,000**	759,902,500	**2.9%**

Capital Outlay within Growth Management and Facilities decreased by $205,000 and $109,000, respectively, and the transfer to the Motor Pool Fund (5023) increased by $314,000 to facilitate the purchase of the department's expanded vehicles from the Motor Pool Fund. Additionally, the transfer to the Tax Collector increased by $3,500,000 to support construction of the Immokalee Government Center, and the Property Appraiser's final budget submittal increased the transfer from the BCC by $5,200. These increases were offset by higher projected revenue in FY 2026, resulting in a $3,500,000 increase in the FY 2027 carryforward and a net $5,200 reduction in FY 2027 reserves.

BUDGET RESOLUTION
CHANGES TO THE FY 2027 TENTATIVE BUDGET
PROPERTY APPRAISER FUND (0060)

Appropriation Unit	Recommended Tentative Budget	Changes Increase (Decrease)	Tentative Budget	% Budget Change
Personal Services	9,715,200	6,600	9,721,800	0.1%
Operating Expenses	3,368,000	-	3,368,000	0.0%
Capital Outlay	516,500	-	516,500	0.0%
Total Appropriation	13,599,700	6,600	13,606,300	0.0%
Revenues				
Trans from the Board	11,817,900	5,700	11,823,600	0.0%
Trans from Independ. Special Districts	1,781,800	900	1,782,700	0.1%
Total Revenues	13,599,700	6,600	13,606,300	0.0%

Adjustment reflects the changes approved by the Florida Department of Revenue to the Property Appraiser's budget.

BUDGET RESOLUTION
CHANGES TO THE FY 2027 TENTATIVE BUDGET
TAX COLLECTOR FUND (0070)

Appropriation Unit	Recommended Tentative Budget	Changes Increase (Decrease)	Tentative Budget	% Budget Change
Personal Services	18,333,600	(87,700)	18,245,900	-0.5%
Operating Expenses	3,196,300	(682,100)	2,514,200	-21.3%
Capital Outlay	4,189,300	9,204,900	13,394,200	219.7%
Distribution of excess fees to Gov't Agencies	13,369,800	(4,667,600)	8,702,200	-34.9%
Total Appropriation	39,089,000	3,767,500	42,856,500	9.6%
Revenues				
Charges for Services	38,450,600	323,700	38,774,300	0.8%
Interest/Misc.	638,400	(56,200)	582,200	-8.8%
Transfer from Board	-	3,500,000	3,500,000	N/A
Total Revenues	39,089,000	3,767,500	42,856,500	9.6%

Adjustment reflects the proposed budget submitted by the Tax Collector to the Department of Revenue in accordance with state statutes on August 1, 2026, following the development of the FY 2027 (July) Tentative Budget.

BUDGET RESOLUTION
CHANGES TO THE FY 2027 TENTATIVE BUDGET
ROAD & BRIDGE FUND (1001)

Appropriation Unit	Recommended Tentative Budget	Changes Increase (Decrease)	Tentative Budget	% Budget Change
Personal Services	22,487,800	-	22,487,800	0.0%
Operating Expenses	11,024,700	-	11,024,700	0.0%
Indirect Cost Reimbursement	97,400	-	97,400	0.0%
Capital Outlay	380,000	(185,000)	195,000	-48.7%
Trans to 2022 SpOb Bonds	1,137,200	-	1,137,200	0.0%
Trans to 5023Motor Pool	-	185,000	185,000	N/A
Reserve for Contingencies	575,500	-	575,500	0.0%
Reserve for Attrition	(368,400)	-	(368,400)	0.0%
Total Appropriation	35,334,200	-	35,334,200	0.0%
Revenues				
Intergovernmental Revenues	1,588,900	-	1,588,900	0.0%
Miscellaneous Revenues	194,600	-	194,600	0.0%
Interest/Misc.	25,000	-	25,000	0.0%
Reimb. from Other Depts	284,400	-	284,400	0.0%
Trans from 0001 General Fund	30,262,500	-	30,262,500	0.0%
Carryforward	3,069,200	-	3,069,200	0.0%
Less 5% Required by Law	(90,400)	-	(90,400)	0.0%
Total Revenues	35,334,200	-	35,334,200	0.0%

An increase of $185,000 in the transfer to the 5023 Motor Pool Capital Fund is offset by a decrease in Capital Outlays for the funding of one (1) vehicle.

BUDGET RESOLUTION
CHANGES TO THE FY 2027 TENTATIVE BUDGET
PELICAN BAY BEAUTIFICATION FUND (1007)

Appropriation Unit	Recommended Tentative Budget	Changes Increase (Decrease)	Tentative Budget	% Budget Change
Personal Services	2,813,900	-	2,813,900	0.0%
Operating Expenses	2,593,500	(74,000)	2,519,500	-2.9%
Indirect Cost Reimbursement	140,000	-	140,000	0.0%
Capital Outlay	152,300	-	152,300	0.0%
Trans to Property Appraiser	46,900	74,000	120,900	157.8%
Trans to Tax Collector	120,900	-	120,900	0.0%
Trans to Info 5006 Tech Cap	52,200	-	52,200	0.0%
Reserve for Contingencies	184,400	-	184,400	0.0%
Reserve for Capital	129,100	-	129,100	0.0%
Reserve for Disaster Relief	700,000	-	700,000	0.0%
Reserve for Cash Flow	475,000	-	475,000	0.0%
Reserve for Attrition	(46,600)	-	(46,600)	0.0%
Total Appropriation	7,361,600	-	7,361,600	0.0%
Revenues				
Special Assessments	6,044,200	-	6,044,200	0.0%
Interest/Misc.	100,100	-	100,100	0.0%
Carryforward	1,524,500	-	1,524,500	0.0%
Less 5% Required by Law	(307,200)	-	(307,200)	0.0%
Total Revenues	7,361,600	-	7,361,600	0.0%

On the expense side, the Transfer to the Property Appraiser increased by $74,000, offset by a decrease in Operating Expense, resulting in a net change of $0.

BUDGET RESOLUTION
CHANGES TO THE FY 2027 TENTATIVE BUDGET
UNINCORPORATED AREA GENERAL FUND (1011)

Appropriation Unit	Recommended Tentative Budget	Changes Increase (Decrease)	Tentative Budget	% Budget Change
Other General Administration	3,663,800	-	3,663,800	0.0%
Workforce Prioritization Pool	188,700	-	188,700	0.0%
Division of Forestry Services	21,000	-	21,000	0.0%
Growth Mgmt. Community Development Admin	271,800	-	271,800	0.0%
GM Comprehensive Planning Services	1,931,400	-	1,931,400	0.0%
Zoning & Land Development Review	138,100	-	138,100	0.0%
GM Code Enforcement & Regulations	6,358,700	-	6,358,700	0.0%
GM Business Franchise Administration	1,234,100	-	1,234,100	0.0%
GM Environmental Services	287,800	-	287,800	0.0%
Communications, Government & Public Affairs	3,125,000	-	3,125,000	0.0%
Pelican Bay – Clam Pass Ecosystem Enhancement	212,600	-	212,600	0.0%
Parks & Recreation Division	19,218,000	(56,900)	19,161,100	-0.3%
Transportation Road Maintenance	6,410,100	-	6,410,100	0.0%
Coastal Zone Management	256,200	-	256,200	0.0%
Improvement Districts Operation & Oversight	562,900	-	562,900	0.0%
Sub-Total Operating Divisions	43,880,200	(56,900)	43,823,300	-0.1%
Transfers				
Trans to 1005 Stormwater Ops	5,337,000	-	5,337,000	0.0%
Trans to 1020 Bayshore Redev Fd	1,092,600	-	1,092,600	0.0%
Trans to 1025 Immok CRA	355,800	-	355,800	0.0%
Trans to 1030 Ave Maria Innov Zn	35,600	-	35,600	0.0%
Trans to 1031 I-75/951 Innov Zone	814,400	-	814,400	0.0%
Trans to 1032 GG Eco Dev Zone	605,800	-	605,800	0.0%
Trans to 1040 Ochopee Fire	4,037,500	-	4,037,500	0.0%
Trans to 1605 GG Comm Cntr	672,600	-	672,600	0.0%
Trans to 1809 MPO Fd	5,000	-	5,000	0.0%
Trans to 3041 Pel Bay Cap Fd	520,000	-	520,000	0.0%
Trans to 3050 Stormwater Cap Fd	8,286,100	-	8,286,100	0.0%
Trans to 3062 Parks Cap Fd	4,514,800	-	4,514,800	0.0%
Trans to 3081 Transp Cap Fd	15,743,700	-	15,743,700	0.0%
Trans to 5006 IT Capital	663,100	-	663,100	0.0%
Trans to 5023 Motor Pool	-	56,900	56,900	N/A
Trans to Property Appraiser	639,100	-	639,100	0.0%
Trans to Tax Collector	1,793,100	-	1,793,100	0.0%
Sub-Total Transfers	45,116,200	56,900	45,173,100	0.1%
Reserves for Contingencies	1,481,700	-	1,481,700	0.0%
Reserves for Capital	1,381,800	-	1,381,800	0.0%
Reserves for Cash Flow	4,939,100	-	4,939,100	0.0%
Reserves for Attrition	(386,200)	-	(386,200)	0.0%
Sub-Total Reserves	7,416,400	-	7,416,400	0.0%
Total Fund Appropriations	**96,412,800**	**-**	**96,412,800**	**0.0%**

BUDGET RESOLUTION
CHANGES TO THE FY 2027 TENTATIVE BUDGET
UNINCORPORATED AREA GENERAL FUND (1011)

Revenues	Recommended Tentative Budget	Changes Increase (Decrease)	Tentative Budget	% Budget Change
Ad Valorem Taxes	73,791,500	-	73,791,500	0.0%
Communications Services Tax	3,800,000	-	3,800,000	0.0%
Licenses & Permits	407,500	-	407,500	0.0%
Special Assessments	40,000	-	40,000	0.0%
Charges For Services	3,345,300	-	3,345,300	0.0%
Fines & Forfeitures	286,000	-	286,000	0.0%
Sub-Total	81,670,300	-	81,670,300	0.0%
Miscellaneous Revenues	302,100	-	302,100	0.0%
Interest	491,600	-	491,600	0.0%
Reimbursement From Other Depts.	1,322,500	-	1,322,500	0.0%
Sub-Total	2,116,200	-	2,116,200	0.0%
Trans fm Property Appraiser	100,000	-	100,000	0.0%
Trans fm Tax Collector	100,000	-	100,000	0.0%
Sub-Total	200,000	-	200,000	0.0%
Carry Forward	16,559,500	-	16,559,500	0.0%
Less 5% Required By Law	(4,133,200)	-	(4,133,200)	0.0%
Sub-Total	12,426,300	-	12,426,300	0.0%
Total Fund Revenues	**96,412,800**	**-**	**96,412,800**	**0.0%**
	-	-	-	

Capital Outlay within Parks and Recreation decreased by $56,900 and the transfer of funding to the Motor Pool Capital Fund (5023) increased to facilitate the purchase of an expanded vehicle request.

BUDGET RESOLUTION
CHANGES TO THE FY 2027 TENTATIVE BUDGET
OCHOPEE FIRE CONTROL DISTRICT (1040)

Appropriation Unit	Recommended Tentative Budget	Changes Increase (Decrease)	Tentative Budget	% Budget Change
Operating Expenses	3,600	-	3,600	0.0%
Indirect Cost Reimbursement	15,600	-	15,600	0.0%
Capital Outlay	857,000	-	857,000	0.0%
Remittances	6,755,500	-	6,755,500	0.0%
Trans to Property Appraiser	16,900	-	16,900	0.0%
Trans to Tax Collector	42,800	-	42,800	0.0%
Reserve for Contingencies	763,200	(100)	763,100	0.0%
Reserve for Cash Flow	267,000	100	267,100	0.0%
Total Appropriation	8,721,600	-	8,721,600	0.0%
Revenues				
Ad Valorem Taxes	2,112,700	-	2,112,700	0.0%
Interest	38,000	-	38,000	0.0%
Trans from 0001 General Fund	1,482,600	-	1,482,600	0.0%
Trans from 1011 Unicorp General Fund	4,037,500	-	4,037,500	0.0%
Carryforward	1,158,300	-	1,158,300	0.0%
Less 5% Required by Law	(107,500)	-	(107,500)	0.0%
Total Revenues	8,721,600	-	8,721,600	0.0%

On the expense side, the Reserve for Contingencies decreased by $100, offset by an increase in the Reserve for Cash Flow by $100, resulting in a net change of $0.

BUDGET RESOLUTION
CHANGES TO THE FY 2027 TENTATIVE BUDGET
COLLIER COUNTY STREET LIGHTING DISTRICT FUND (1601)

Appropriation Unit	Recommended Tentative Budget	Changes Increase (Decrease)	Tentative Budget	% Budget Change
Operating Expenses	1,059,900	-	1,059,900	0.0%
Indirect Cost Reimbursement	4,400	-	4,400	0.0%
Trans to Property Appraiser	8,500	200	8,700	2.4%
Trans to Tax Collector	20,900	-	20,900	0.0%
Reserve for Contingencies	100,000	-	100,000	0.0%
Reserve for Capital	1,034,300	(200)	1,034,100	0.0%
Total Appropriation	2,228,000	-	2,228,000	0.0%
Revenues				
Ad Valorem Taxes	1,074,000	-	1,074,000	0.0%
Interest/Misc.	3,000	-	3,000	0.0%
Carryforward	1,204,900	-	1,204,900	0.0%
Less 5% Required by Law	(53,900)	-	(53,900)	0.0%
Total Revenues	2,228,000	-	2,228,000	0.0%

On the expense side, the Transfer to the Property Appraiser increased by $200, offset by a decrease in the Reserve for Capital of $200, resulting in a net change of $0.

BUDGET RESOLUTION
CHANGES TO THE FY 2027 TENTATIVE BUDGET
CLAM BAY RESTORATION FUND (3040)

Appropriation Unit	Recommended Tentative Budget	Changes Increase (Decrease)	Tentative Budget	% Budget Change
Operating Expense	453,000	(5,000)	448,000	-1.1%
Trans to Property Appraiser	2,800	5,000	7,800	
Trans to Tax Collector	9,300	-	9,300	0.0%
Total Appropriation	465,100	-	465,100	0.0%
Revenues				
Special Assessments	463,000	-	463,000	0.0%
Interest/Misc.	6,000	-	6,000	0.0%
Carryforward	19,600	-	19,600	0.0%
Less 5% Required by Law	(23,500)	-	(23,500)	0.0%
Total Revenues	465,100	-	465,100	0.0%

On the expense side, the Transfer to the Property Appraiser increased by $5,000 offset by a decrease in Operating Expense, resulting in a net change of $0.

BUDGET RESOLUTION
CHANGES TO THE FY 2027 TENTATIVE BUDGET
PELICAN BAY CAPITAL FUND (3041)

Appropriation Unit	Recommended Tentative Budget	Changes Increase (Decrease)	Tentative Budget	% Budget Change
Operating Expense	3,444,200	(34,400)	3,409,800	-1.0%
Trans to Property Appraiser	15,000	34,400	49,400	229.3%
Trans to Tax Collector	61,400	-	61,400	0.0%
Trans to 2023 Commercial Loan	727,700	-	727,700	0.0%
Total Appropriation	4,248,300	-	4,248,300	0.0%
Revenues				
Special Assessments	3,067,600	-	3,067,600	0.0%
Interest/Misc.	100,000	-	100,000	0.0%
Trans fm 1008 PelBay Light	507,100	-	507,100	0.0%
Trans fm 1011 Unincorp GenFd	520,000	-	520,000	0.0%
Carryforward	212,000	-	212,000	0.0%
Less 5% Required by Law	(158,400)	-	(158,400)	0.0%
Total Revenues	4,248,300	-	4,248,300	0.0%

On the expense side, the Transfer to the Property Appraiser increased by $34,400 offset by a decrease in Operating Expense, resulting in a net change of $0.

BUDGET RESOLUTION
CHANGES TO THE FY 2027 TENTATIVE BUDGET
CO WATER/SEWER OP FUND (4008)

Appropriation Unit	Recommended Tentative Budget	Changes Increase (Decrease)	Tentative Budget	% Budget Change
Personal Services	62,643,100	-	62,643,100	0.0%
Operating Expenses	97,996,300	-	97,996,300	0.0%
Indirect Cost Reimbursement	4,489,500	-	4,489,500	0.0%
Payment in Lieu of Taxes	14,341,400	-	14,341,400	0.0%
Capital Outlay	4,114,100	(2,244,500)	1,869,600	-54.6%
Trans to 4009 W/S MP	-	2,244,500	2,244,500	N/A
Trans to 4010 W/S Debt	9,449,900	-	9,449,900	0.0%
Trans to 4012 W User Fees Cap	35,644,400	-	35,644,400	0.0%
Trans to 4014 S User Fee Cap	51,148,600	-	51,148,600	0.0%
Trans to 5006 Info Tech Cap	1,888,100	-	1,888,100	0.0%
Reserve for Contingencies	18,328,300	(194,400)	18,133,900	-1.1%
Reserve for Cash Flow	34,791,700	194,400	34,986,100	0.6%
Reserve for Attrition	(994,600)	-	(994,600)	0.0%
Total Appropriation	333,840,800	-	333,840,800	0.0%
Revenues				
Charges for Services	2,377,000	-	2,377,000	0.0%
Water Revenue	114,700,000	-	114,700,000	0.0%
Sewer Revenue	139,600,000	-	139,600,000	0.0%
Effluent Revenue	8,800,000	-	8,800,000	0.0%
Miscellaneous Revenues	1,224,000	-	1,224,000	0.0%
Interest/Misc.	1,400,000	-	1,400,000	0.0%
Reimb from Other Depts	2,686,200	-	2,686,200	0.0%
Carryforward	76,458,700	-	76,458,700	0.0%
Less 5% Required by Law	(13,405,100)	-	(13,405,100)	0.0%
Total Revenues	333,840,800	-	333,840,800	0.0%

An increase of $2,244,500 in the transfer to Fund 4009 Water/Sewer Motor Pool Capital & Special Assessment offset by a decrease in Capital Outlay for the funding of seven (7) vehicles. Additionally, the Reserve for Contingencies decreased by $194,400, while the Reserve for Cash Flow increased by an equal amount. The net change is $0.

BUDGET RESOLUTION
CHANGES TO THE FY 2027 TENTATIVE BUDGET
WATER/SEWER MOTOR POOL CAPITAL & SPECIAL ASSESSMENT FUND (4009)

Appropriation Unit	Recommended Tentative Budget	Changes Increase (Decrease)	Tentative Budget	% Budget Change
Capital Outlay	2,271,000	2,244,500	4,515,500	98.8%
Trans to 5023 Motor Pool	36,000	-	36,000	0.0%
Reserve for Motor Pool Cap	5,937,800	-	5,937,800	0.0%
Total Appropriation	8,244,800	2,244,500	10,489,300	27.2%
Revenues				
Interest	75,000	-	75,000	0.0%
Motor Pool Cap Recovery Billing	2,968,900	-	2,968,900	0.0%
Transfer from 4008 W/S Ops	-	2,244,500	2,244,500	N/A
Carryforward	5,204,700	-	5,204,700	0.0%
Less 5% Required by Law	(3,800)	-	(3,800)	0.0%
Total Revenues	8,244,800	2,244,500	10,489,300	27.2%

On the expense side, Capital Outlays increased by $2,244,500 for the funding of seven (7) vehicles. On the revenue side, the transfer from Water/Sewer Operations Fund (4008) increased by the like amount.

BUDGET RESOLUTION
CHANGES TO THE FY 2027 TENTATIVE BUDGET
MOTOR POOL CAPITAL FUND (5023)

Appropriation Unit	Recommended Tentative Budget	Changes Increase (Decrease)	Tentative Budget	% Budget Change
Personal Services	99,000	-	99,000	0.0%
Operating Expenses	138,300	-	138,300	0.0%
Capital Outlay	5,494,500	555,900	6,050,400	10.1%
Reserve for Motor Pool Cap	429,100	-	429,100	0.0%
Reserve for Gen Fd Motor Pool Cap	2,559,700	-	2,559,700	0.0%
Reserve for Transp Motor Pool Cap	3,222,200	-	3,222,200	0.0%
Reserve for Stormwater MP Cap	300,400	-	300,400	0.0%
Reserve for MSTU Gen Fd MP Cap	305,700	-	305,700	0.0%
Reserve for Com/Dev Planning MP Cap	1,172,500	-	1,172,500	0.0%
Reserve for Pollut Ctr Motor Pool Cap	96,800	-	96,800	0.0%
Reserve for Int Serv Fd Motor Pool Cap	138,600	-	138,600	0.0%
Total Appropriation	13,956,800	555,900	14,512,700	4.0%
Revenues				
Interest	4,000	-	4,000	0.0%
Motor Pool Cap Recovery Billing	5,389,900	-	5,389,900	0.0%
Trans fm 0001 General Fund	-	314,000	314,000	N/A
Trans fm 1001 Rd & Bridge	-	185,000	185,000	N/A
Trans fm 1011 Unicorp Gen Fd	-	56,900	56,900	N/A
Trans fm 4009 W/S MP	36,000	-	36,000	0.0%
Trans fm 4051 EMS MP	9,200	-	9,200	0.0%
Trans fm 4072 SWaste MP	5,000	-	5,000	0.0%
Carry Forward	8,512,900	-	8,512,900	0.0%
Less 5% Required By Law	(200)	-	(200)	0.0%
Total Revenues	13,956,800	555,900	14,512,700	4.0%

On the revenue side, transfers increased by $555,900, consisting of $314,000 from the General Fund (0001), $185,000 from the Transportation Fund (1001), and $56,900 from the Unincorporated General Fund (1011). On the expense side, Capital Outlay increased by $555,900 for the purchase of new vehicles.

RESOLUTION NO. 2026- ______

A RESOLUTION ADOPTING THE TENTATIVE MILLAGE RATES FOR FY 2026-27

WHEREAS, Section 200.065, Florida Statutes, provides the procedure for fixing the millage rates; and

WHEREAS, Section 129.03, Florida Statutes, sets forth the procedure for preparation and adoption of the budget; and

WHEREAS, the Board of County Commissioners has received and examined the tentative budgets for each of the County's funds; and

WHEREAS, on July 14, 2026, the Board of County Commissioners adopted Resolution No. 2026-140 approving the County's proposed millage rates and setting the public hearings for adoption of the tentative and final millage rates; and

WHEREAS, pursuant to Section 200.065, Florida Statutes, an advertised public hearing was held on September 3, 2026 to adopt the tentative millage rates.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLLIER COUNTY, FLORIDA, that the FY 2026-27 Tentative Millage Rates as set forth in Exhibit "A" attached hereto and incorporated herein, are hereby adopted as the Tentative Millage Rates for FY 2026-27, pursuant to Sections 129.03 and 200.065, Florida Statutes, as amended.

This Resolution adopted this 3rd day of September, 2026, after motion, second and majority vote.

ATTEST:
CRYSTAL K. KINZEL, Clerk

By:______________________________
Deputy Clerk

BOARD OF COUNTY COMMISSIONERS
COLLIER COUNTY, FLORIDA

By:______________________________
Dan Kowal, BCC Chairman

Approved as to form and legality:

____
Jeffrey A. Klatzkow, County Attorney

Collier County

Collier County Government
Fiscal Year 2027 Tentative Budget

Collier County, Florida
Property Tax Rates
FY 2027 Proposed

Fund Title	Fund No.	Prior Year Millage Rate	Rolled Back Millage Rate	Proposed Millage Rate	% Change From Rolled Back
County Wide					
General Fund	0001	3.0107	2.9814	3.0107	0.98%
Water Pollution Control	1017	0.0246	0.0243	0.0246	1.23%
Conservation Collier	1061	0.2096	0.2068	0.2096	1.35%
Subtotal County Wide		**3.2449**	**3.2125**	**3.2449**	**1.01%**
Dependent Districts and MSTU's					
Unincorporated Area General Fund	1011	0.6844	0.6824	0.6844	0.29%
Golden Gate Community Center MSTU	1605	0.1862	0.1841	0.1862	1.14%
Victoria Park Drainage MSTU	1608	0.3814	0.3761	0.3814	1.41%
Naples Park Drainage MSTU	1613	0.0041	0.0041	0.0041	0.00%
Vanderbilt Beach MSTU	1617	0.4650	0.4601	0.4650	1.06%
Ochopee Fire Control MSTU	1040	4.0000	3.9718	4.0000	0.71%
Goodland/Horr's Island Fire MSTU	1041	1.2760	1.1880	1.2760	7.41%
Sabal Palm Road MSTU	1619	1.0000	0.9476	1.0000	5.53%
Lely Golf Estates Beautification MSTU	1620	2.0000	1.9645	2.0000	1.81%
Golden Gate Beautification MSTU	1621	0.5000	0.4819	0.5000	3.76%
Hawksridge Stormwater Pumping MSTU	1622	0.0318	0.0296	0.0318	7.43%
Radio Road Beautification MSTU	1625	0.1000	0.0977	0.1000	2.35%
Forest Lakes Roadway & Drainage MSTU	1626	2.5000	2.6695	2.5000	-6.35%
Immokalee Beautification MSTU	1629	1.0000	0.9234	1.0000	8.30%
Bayshore Avalon Beautification MSTU	1630	2.1104	2.0694	2.0000	-3.35%
Haldeman Creek Dredging MSTU	1631	1.0000	1.0076	1.0000	-0.75%
Rock Road MSTU	1632	0.7224	0.7479	0.7224	-3.41%
Vanderbilt Waterways MSTU	1635	0.3000	0.2901	0.3000	3.41%
Blue Sage MSTU	1640	3.0000	2.8523	3.0000	5.18%
Collier County Lighting MSTU	1601	0.1025	0.1008	0.1025	1.69%
42nd Ave SE MSTU	1637	1.0000	0.9131	1.0000	9.52%
Palm River Sidewalk MSTU	1638	0.5000	0.5054	0.5000	-1.07%
Private Road Emerg Repair MSTU	1639	1.0000	1.0102	1.0000	-1.01%
Pelican Bay MSTBU	1008	0.0857	0.0868	0.0857	-1.27%
Aggregate Millage Rate		**3.7645**	**3.7444**	**3.7640**	**0.52%**

AGENDA ITEM
No.__1E____
SEP 3 2026
Pg___2______

Collier County, Florida
Property Tax Dollars
FY 2027 Proposed

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	495,328,313	507,670,157	512,659,336	0.98%
Water Pollution Control	1017	4,047,257	4,137,783	4,188,866	1.23%
Conservation Collier	1061	34,483,945	35,213,721	35,690,503	1.35%
Subtotal County Wide		**533,859,515**	**547,021,661**	**552,538,705**	**1.01%**
Dependent Districts and MSTU's					
Unincorporated Area General Fund	1011	71,642,025	73,575,884	73,791,522	0.29%
Golden Gate Community Center MSTU	1605	778,731	789,253	798,256	1.14%
Victoria Park Drainage MSTU	1608	24,923	24,984	25,336	1.41%
Naples Park Drainage MSTU	1613	11,847	12,143	12,143	0.00%
Vanderbilt Beach MSTU	1617	1,908,858	1,950,161	1,970,930	1.06%
Ochopee Fire Control MSTU	1040	2,074,392	2,097,796	2,112,691	0.71%
Goodland/Horr's Island Fire MSTU	1041	199,916	203,345	218,408	7.41%
Sabal Palm Road MSTU	1619	7,649	7,650	8,073	5.53%
Lely Golf Estates Beautification MSTU	1620	454,126	457,263	465,527	1.81%
Golden Gate Beautification MSTU	1621	774,734	778,475	807,715	3.76%
Hawksridge Stormwater Pumping MSTU	1622	3,518	3,519	3,780	7.42%
Radio Road Beautification MSTU	1625	211,025	211,717	216,702	2.35%
Forest Lakes Roadway & Drainage MSTU	1626	846,747	848,849	794,952	-6.35%
Immokalee Beautification MSTU	1629	687,144	705,042	763,528	8.30%
Bayshore Avalon Beautification MSTU	1630	2,925,387	3,036,733	2,934,892	-3.35%
Haldeman Creek Dredging MSTU	1631	328,526	333,070	330,558	-0.75%
Rock Road MSTU	1632	25,988	26,639	25,731	-3.41%
Vanderbilt Waterway's MSTU	1635	589,426	609,255	630,047	3.41%
Blue Sage MSTU	1640	17,760	21,281	22,383	5.18%
Collier County Lighting MSTU	1601	1,046,163	1,056,201	1,074,014	1.69%
42nd Ave SE MSTU	1637	3,550	3,914	4,286	9.50%
Palm River Sidewalk MSTU	1638	306,842	308,407	305,112	-1.07%
Private Rd Emerg Repair MSTU	1639	142,986	148,961	147,457	-1.01%
Pelican Bay MSTBU	1008	930,912	936,090	924,227	-1.27%
Total Taxes Levied		619,802,690	635,168,293	640,926,975	
Aggregate Taxes		**619,802,690**	**635,168,293**	**640,926,975**	

AGENDA ITEM
No.__1E____
SEP 3 2026
Pg___3______

RESOLUTION NO. 2026- ______

A RESOLUTION ADOPTING THE TENTATIVE BUDGETS FOR FY 2026-27

WHEREAS, Section 200.065, Florida Statutes, provides the procedure for fixing the millage rates; and

WHEREAS, Section 129.03, Florida Statutes, sets forth the procedure for preparation and adoption of the budget; and

WHEREAS, the Board of County Commissioners has received and examined the tentative budgets for each of the County's funds; and

WHEREAS, on July 14, 2026, the Board of County Commissioners adopted Resolution No. 2026-140 approving the County's proposed millage rates and setting the public hearings for adoption of the tentative and final millage rates; and

WHEREAS, pursuant to Section 200.065, Florida Statutes, an advertised public hearing was held on September 3, 2026 to adopt the tentative millage rates.

WHEREAS, by approval of this budget and any subsequent Board-approved modifications, the Board hereby authorizes the use of these budgeted funds to execute Board policy and conduct County business, and declares that any purchases and expenditures in furtherance of the same serve a valid public purpose.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLLIER COUNTY, FLORIDA, that the FY 2026-27 Tentative Budgets as amended by the budget summaries attached hereto and incorporated herein, serves a valid public purpose and are hereby adopted as the Tentative Budgets for FY 2026-27, pursuant to Sections 129.03 and 200.065, Florida Statutes, as amended.

This Resolution adopted this 3rd day of September, 2026, after motion, second and majority vote.

ATTEST:
CRYSTAL K. KINZEL, Clerk

By:______________________________
Deputy Clerk

BOARD OF COUNTY COMMISSIONERS
COLLIER COUNTY, FLORIDA

By:______________________________
Dan Kowal, BCC Chairman

Approved as to form and legality:

____
Jeffrey A. Klatzkow, County Attorney

AGENDA ITEM
No.__1F____
SEP 3 2026
Pg___1______

Budget by Fund Summary

Fund Name	Fund No	FY 2026 Adopted	FY 2027 Tentative	FY 2027 Change
General Fund	0001	732,388,000	759,902,500	3.76%
Affordable Housing Impact Fee Deferral Program	0002	9,500	2,700	-71.58%
Emergency Relief Fund	0003	22,500	-	-100.00%
Economic Development	0004	39,000	1,643,700	4114.62%
Clerk of Courts	0011	19,098,000	20,008,000	4.76%
Sheriff	0040	277,361,900	285,682,800	3.00%
Property Appraiser	0060	12,232,000	13,606,300	11.24%
Tax Collector	0070	37,950,500	42,856,500	12.93%
Supervisor of Elections	0080	5,030,900	5,352,600	6.39%
Subtotal General Fund Group		**1,084,132,300**	**1,129,055,100**	**4.14%**
Road and Bridge	1001	33,201,100	35,334,200	6.42%
Stormwater Operations	1005	10,926,000	9,638,500	-11.78%
Pelican Bay Beautification MSTBU	1007	7,191,500	7,361,600	2.37%
Pelican Bay Light	1008	1,019,500	1,053,800	3.36%
Unincorp General Fund	1011	91,545,400	96,412,800	5.32%
Landscaping Projects	1012	105,100	140,700	33.87%
Community Development	1013	35,813,000	37,561,700	4.88%
Planning Services	1014	25,002,700	28,365,500	13.45%
Impact Fee Administration	1015	2,805,200	2,565,200	-8.56%
Water Pollution Control	1017	7,718,700	8,774,800	13.68%
Bayshore/Gateway Tri	1020	5,728,100	6,283,500	9.70%
Bayshore CRA Project Fund	1021	4,590,300	4,818,600	4.97%
Immokalee Redevelop	1025	1,729,600	2,051,700	18.62%
Immokalee CRA Capital	1026	753,700	791,000	4.95%
Ave Maria Innovation Zone	1030	1,306,100	1,031,200	-21.05%
I-75 & Collier Blvd Innovation Zone	1031	2,745,700	5,184,400	88.82%
Golden Gate City Economic Development Zone	1032	15,112,000	18,626,100	23.25%
Ochopee Fire Control District	1040	7,156,800	8,721,600	21.86%
Goodland/Horr's Island Fire District	1041	214,400	233,300	8.82%
Court Innovations	1050	184,000	182,800	-0.65%
Court Administration	1051	4,105,300	4,464,300	8.74%
Court IT Fee	1054	1,720,200	1,832,800	6.55%
University Extension	1055	94,800	131,000	38.19%

Budget by Fund Summary

Fund Name	Fund No	FY 2026 Adopted	FY 2027 Tentative	FY 2027 Change
Court Maintenance	1056	5,704,800	3,093,000	-45.78%
GAC Trust Land Sales	1057	2,274,400	2,338,500	2.82%
Utility Fee Trust	1059	1,083,900	1,204,700	11.14%
800 MHz IRCP	1060	2,585,600	2,761,800	6.81%
Conservation Collier - Land Acqu	1061	56,272,600	67,150,000	19.33%
Conservation Collier Maintenance	1062	64,779,000	82,649,300	27.59%
Conservation Collier Projects	1063	3,331,400	673,100	-79.80%
Combined 911 System	1067	3,786,000	3,252,000	-14.10%
Sheriff Confiscated	1068	546,500	698,500	27.81%
Juvenile Cyber Safety	1069	3,100	3,300	6.45%
Crime Prevention	1070	730,000	648,600	-11.15%
Law Enforce Trust	1071	414,000	497,300	20.12%
Domestic Violence	1072	523,700	563,600	7.62%
Affordable Housing	1075	2,200,100	1,658,800	-24.60%
Housing Density Bonus	1076	50,700	-	-100.00%
Affordable Housing	1077	493,100	467,300	-5.23%
TDC Beach Park Facilities	1100	8,902,700	11,541,800	29.64%
Tourism Promotion	1101	44,780,700	36,304,200	-18.93%
TDC Beach Renourishment and Inlet Project Mgt	1102	1,184,700	1,336,200	12.79%
TDC Museum (Non-County) Grants	1103	2,897,600	3,527,600	21.74%
TDC Office Management and Operations	1104	2,306,800	2,290,400	-0.71%
TDC Beach Renourishment & Inlet Management	1105	75,655,900	74,628,800	-1.36%
TDC Promotion Reserve	1106	2,322,600	1,607,900	-30.77%
County Museums	1107	3,047,300	2,999,900	-1.56%
Tourism Capital Projects Fund	1108	19,587,000	8,541,100	-56.39%
Sports & Special Events Complex	1109	10,727,300	12,591,100	17.37%
Local Provider Participation	1130	128,500	624,800	386.23%
Teen Court	1132	86,500	89,400	3.35%
Dori Slosberg Driver Education Safety Act Grant	1133	218,700	253,100	15.73%
Domestic Animal Services Donations	1135	458,100	371,300	-18.95%
Misc Florida Statute	1136	45,200	46,700	3.32%
Euclid and Lakeland Assessment	1137	105,600	-	-100.00%
Parks & Recreation Donations	1138	114,000	121,900	6.93%
Animal Control Neuter	1139	135,200	311,700	130.55%

Budget by Fund Summary

Fund Name	Fund No	FY 2026 Adopted	FY 2027 Tentative	FY 2027 Change
Library Trust Fund	1140	229,900	236,800	3.00%
Co Drug Abuse Trust	1141	4,900	5,100	4.08%
Freedom Memorial	1143	34,000	35,500	4.41%
Law Library	1145	131,000	140,200	7.02%
Legal Aid Society	1146	193,000	193,000	0.00%
DAS Medical Treatment Donations	1149	41,600	105,000	152.40%
Collier County Light	1601	2,130,800	2,228,000	4.56%
Golden Gate Community Center	1605	3,258,900	3,433,200	5.35%
Victoria Park Drainage MSTU	1608	67,900	92,800	36.67%
Naples Production Park (Capital) MSTBU	1612	2,800	15,600	457.14%
Naples Park Drainage MSTBU	1613	17,800	21,500	20.79%
Naples Production Park MSTBU	1615	778,800	818,000	5.03%
Pine Ridge Industrial Park MSTBU	1616	2,227,000	2,342,700	5.20%
Vanderbilt Beach MSTU	1617	9,217,400	9,133,000	-0.92%
Sabal Palm Road Extension MSTBU	1619	19,800	26,300	32.83%
Lely Golf Est Beautification MSTU	1620	1,208,800	1,249,300	3.35%
Golden Gate Beautification MSTU	1621	3,288,700	3,603,000	9.56%
Hawksridge Stormwater MSTU	1622	105,000	105,900	0.86%
Radio Road Beautification	1625	311,400	357,600	14.84%
Forest Lakes Roadway & Drainage MSTU	1626	4,452,500	4,958,300	11.36%
Bayshore/Avalon Beautification Capital	1627	2,652,600	2,018,000	-23.92%
Immokalee Beautification	1629	2,210,700	3,106,900	40.54%
Bayshore Beautification MSTU	1630	3,332,300	3,039,500	-8.79%
Haldeman Creek MSTU	1631	1,888,200	2,255,900	19.47%
Rock Road MSTU	1632	79,600	59,500	-25.25%
Vanderbilt Waterways MSTU	1635	2,428,500	2,846,800	17.22%
42nd Ave SE MSTU	1637	9,500	12,500	31.58%
Palm River MSTU	1638	700,000	1,003,200	43.31%
Private Rd. Emergency Repair MSTU	1639	208,400	343,700	64.92%
Blue Sage MSTU	1640	16,800	27,700	64.88%
Sea Turtle Monitoring	1804	398,200	487,600	22.45%
Grant Program Support	1806	3,151,700	3,270,700	3.78%
MPO Grants	1809	7,800	7,800	0.00%
Library Donations	1810	180,800	216,200	19.58%

Budget by Fund Summary

Fund Name	Fund No	FY 2026 Adopted	FY 2027 Tentative	FY 2027 Change
Justice Federal Equitable Sharing	1811	211,400	222,500	5.25%
Treasury Federal Equitable Sharing	1812	738,600	843,900	14.26%
Disaster Recovery Fund	1813	12,192,700	15,474,500	26.92%
Housing Grant Match	1836	142,700	131,300	-7.99%
Human Services Grant	1837	200,000	280,000	40.00%
Deepwater Horizon Oil Spill Settlement	1847	2,359,500	2,449,800	3.83%
Subtotal Special Revenue Fund Group		**639,084,500**	**673,607,600**	**5.40%**
Gas Tax Revenue Ref Bonds 2012 and 2014	2005	3,472,800	5,233,300	50.69%
Taxable Special Obligation Revenue Note, Series 2019	2013	2,125,900	5,232,400	146.13%
TDT Revenue Bond, Series 2018	2017	6,290,400	6,323,500	0.53%
Special Obligation Bonds, Series 2010B, 2011, 2013,	2022	24,659,600	20,337,500	-17.53%
Commercial Loan	2023	754,300	2,569,500	240.65%
Subtotal Debt Service Funds		**37,303,000**	**39,696,200**	**6.42%**
County-Wide Cap Projects	3001	65,508,900	77,327,800	18.04%
Sports & Special Events Complex	3007	4,083,500	4,920,700	20.50%
Infrastructure Sales Tax (1 Penny) Capital	3018	88,400,900	23,498,000	-73.42%
Growth Management Capital	3025	452,000	694,700	53.69%
Museum Capital	3026	501,500	399,000	-20.44%
EMS Impact Fees	3030	2,112,600	682,500	-67.69%
Library System Impact Fee	3031	1,086,900	653,000	-39.92%
Correctional Facilities Impact Fee	3032	3,376,600	3,052,600	-9.60%
Law Enforce Impact	3033	5,723,900	5,184,200	-9.43%
Govt Facility Imp Fe	3034	8,097,000	8,353,000	3.16%
Ochopee Fire Control Impact	3035	125,200	143,600	14.70%
Clam Bay Restoration	3040	289,600	465,100	60.60%
Pelican Bay Irr & Lndscp	3041	6,640,300	4,248,300	-36.02%
Pelican Bay CP Capital	3042	-	21,800	100.00%
Stormwater CP	3043	-	65,000,000	100.00%
Stormwater Capital Proj	3050	16,484,200	16,576,900	0.56%
Stormwater CIP Bond	3052	285,000	1,144,800	301.68%
ATV Settlement	3060	3,228,400	3,341,700	3.51%
Boater Improvement	3061	594,000	1,217,600	104.98%

Budget by Fund Summary

Fund Name	Fund No	FY 2026 Adopted	FY 2027 Tentative	FY 2027 Change
Parks Ad Valorem Capital Projects	3062	9,275,000	10,364,500	11.75%
Park CIP Bond	3063	7,745,500	6,488,200	-16.23%
Regional Park Impact Fee - Incorporated Areas	3070	1,530,200	1,456,600	-4.81%
Unin Comm & Reg Park Impact Fee	3071	12,595,700	14,817,700	17.64%
Road Assessments - Rec	3080	432,700	497,700	15.02%
Transportation Capital	3081	28,679,400	28,390,200	-1.01%
Road Const - Gas Tax	3083	24,545,000	26,322,200	7.24%
Transportation Debt Capital 3084	3084	-	22,804,100	100.00%
Road Impact - District 1	3090	3,971,000	1,277,700	-67.82%
Road Impact - District 2	3091	7,923,600	5,967,500	-24.69%
Road Impact - District 3	3092	63,900	481,600	653.68%
Road Impact - District 4	3093	5,560,900	1,900,000	-65.83%
Road Impact - District 6	3094	6,117,200	9,192,100	50.27%
Road Impact - District 5	3095	6,955,400	8,236,200	18.41%
Information Technology Capital	5006	11,021,900	11,396,400	3.40%
Subtotal Capital Projects Funds		**333,407,900**	**366,518,000**	**9.93%**
Co Water/Sewer Op	4008	319,187,500	333,840,800	4.59%
Water/Sewer Motor Pool Capital & Spec Assessment	4009	7,816,200	10,489,300	34.20%
Water/Sewer Debt	4010	56,833,500	54,845,800	-3.50%
County Water Impact Fees	4011	13,990,000	15,565,500	11.26%
County Water User Fees Capital	4012	51,317,500	40,111,800	-21.84%
County Sewer Impact Fees	4013	25,050,400	20,211,300	-19.32%
County Sewer User Fees Capital	4014	51,564,700	62,096,000	20.42%
County Water Sewer Bond Proceeds	4015	584,300	554,200	-5.15%
PUD Special Assessment	4018	4,500	1,700	-62.22%
County Water Sewer Bonds, Series 2021	4019	13,232,200	11,650,100	-11.96%
County Water Sewer Bond Proceeds	4020	50,000,000	3,900	-99.99%
CATT Transit Enhance	4030	4,959,900	4,599,400	-7.27%
Collier Area Transit (CAT) Grant Match	4032	100,400	276,900	175.80%
Transportation Disadvantaged	4033	3,183,100	4,015,900	26.16%
Transportation Disadvantaged Grant Match	4035	1,063,700	302,700	-71.54%
EMS	4050	76,285,500	62,223,100	-18.43%
EMS Motor Pool & Other Capital Fund	4051	12,229,100	13,987,800	14.38%

Budget by Fund Summary

Fund Name	Fund No	FY 2026 Adopted	FY 2027 Tentative	FY 2027 Change
EMS Grant Match	4054	335,900	-	-100.00%
EMS Capital Fund	4055	12,304,500	10,796,000	-12.26%
Solid Waste Disposal	4070	47,542,400	46,660,800	-1.85%
Solid Waste - Landfill Closure and Debris Mission	4071	8,201,800	10,160,300	23.88%
Solid Waste Motor Pool Capital Fund	4072	846,000	1,125,000	32.98%
Mandatory Trash Collection	4073	51,578,400	53,989,800	4.68%
Solid Waste Capital	4074	29,137,300	16,624,000	-42.95%
Co County Airport	4090	14,855,500	18,691,200	25.82%
Airport Capital	4091	2,505,900	2,105,500	-15.98%
Subtotal Enterprise Funds		**854,710,200**	**794,928,800**	**-6.99%**
Information Technology	5005	12,684,600	13,857,600	9.25%
Property & Casualty	5016	27,041,400	30,776,500	13.81%
Group Health & Life	5017	92,095,700	93,381,400	1.40%
Workers Compensation	5018	6,397,600	6,641,100	3.81%
Fleet Management	5021	17,038,700	17,701,600	3.89%
Motor Pool Capital Fund	5023	12,293,800	14,512,700	18.05%
Subtotal Internal Service Funds		**167,551,800**	**176,870,900**	**5.56%**
Pepper Ranch Conservation Bank	0673	4,503,400	4,852,100	7.74%
Caracara Prairie Preserve	0674	1,848,700	1,862,200	0.73%
Subtotal Permanent (Trust) Funds (0673,0674)		**6,352,100**	**6,714,300**	**5.70%**
Total Budget by Fund		**3,122,541,800**	**3,187,390,900**	**2.08%**
Less:				
Internal Service Charges		140,438,800	146,053,100	4.00%
Transfers		778,598,600	764,415,700	-1.82%
Net County Budget		**2,203,504,400**	**2,276,922,100**	**3.33%**