Collier County, Florida Board of County Commissioners

Fiscal Year 2026-27 Tentative Budget

Office of the County Manager
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MEMORANDUM

To: **Board of County Commissioners**

From: **Amy Patterson** AP
County Manager

Date: **July 15, 2026**

Subject: **FY 2027 Tentative Budget Transmittal**

Pursuant to the requirements of Section 129.03(3), F.S., please find enclosed the Collier County FY 2027 Tentative Budget. Transmittal of the tentative budget to the County Commission on this date satisfies part of the State's Truth in Millage (TRIM) timeline for adoption of the County's FY 2027 Budget.

At the Tuesday, July 14, 2026 Board meeting, the Board adopted tax rates that must be provided to the Collier County Property Appraiser for use in preparing the statutorily required Notice of Proposed Taxes in accordance with the TRIM statute. These rates are established as the maximum property tax rates to be levied in FY 2027. The Board also reaffirmed the scheduled budget hearing dates of September 3, 2026, and September 17, 2026. Both actions were accomplished by resolution.

The County-Wide Taxing District budgets, inclusive of the General Fund, Water Pollution Control Fund, and Conservation Collier Fund, reflect the adopted maximum millage rates at a millage neutral levy of $3.0107, $0.0246, and $0.2096 per $1,000 of taxable value, respectively. The Unincorporated Area General Fund budget also reflects the adopted maximum millage rate at the millage neutral levy, of $0.6844 per $1,000 of taxable value.

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

Budget adjustments from the recommended budget presented at the June 18, 2026 Budget Workshop reflect new taxable values certified by the Property Appraiser by the July 1st, 2026 certification deadline; Board action at and since the FY 2027 June budget workshop; and necessary revenue or expense adjustments in FY 2026 and/or FY 2027. A summary listing of budget changes by fund together with a narrative description of the fund change is included as part of the Summary Information.

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

Table of Contents

Summary Information

SUMMARY OF CHANGES FROM JUNE WORKSHOP TO THE FY 2027 TENTATIVE BUDGET

SUMMARY OF CHANGES FROM JUNE WORKSHOP

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	$ 9,108,500	$ 9,587,900 Ad Valorem increased due to the July certified taxable value (479,400) Adjustment for the 5% revenue reserve required by law $ 9,108,500 Net change to Fund Balance - Revenues $ 84,400 Increased the contributions to the Naples CRA due to July certified taxable value (155,100) Decreased Workforce Prioritization Pool due to positions movements 133,700 Adjustment to Salaries due to the reclassification and transfer of FTEs. 731,300 Increased CRA & Zone Transfers (funds 1020, 1025, 1030 -1032) 403,400 Increased transfer to Ochopee Fire (Fund 1040) due to an increase in contracted personnel costs. 7,725,300 Increased transfer to County Wide Capital Fund (3001) 185,500 Increased transfer to Tax Collector $ 9,108,500 Net Change to Fund Balance - Expenditures
Pelican Bay Lighting Fund (1008) Major funding source is Ad Valorem Taxes	$ (2,600)	Ad Valorem decreased by $2,700 due to the July certified taxable value less a $100 adjustment for the 5% revenue reserve required by law. On the expense side, the transfer to Pelican Bay Capital Fund (3041) decreased by $2,600.
Unincorporated General Fund MSTU (1011) Major funding sources are Ad Valorem and Communication Services Tax	$ 1,234,900	$ 1,117,900 Ad Valorem increased due to the July certified taxable value (55,800) Adjustment for the 5% revenue reserve as required by law 172,800 Increased revenue forecast, which increased carryforward $ 1,234,900 Net change to Fund Balance - Revenues $ 166,300 Increased transfers to CRA & Innovation / Eco Dev Zones 27,100 Increased transfer to Tax Collector 1,119,700 Increased transfer to Ochopee Fire (Fund 1040) due to an increase in contracted personnel costs. (78,200) Decreased reserves $ 1,234,900 Net Change to Fund Balance - Expenditures
Planning Fund (1014) Major funding source is User Fees	$ 0	On the expenses side, personal services increased by $112,200 due to a reorganization. Reserves decreased by a like amount, resulting in a net change of $0.
Water Pollution Control Fund (1017) Major funding source is Ad Valorem	$ 74,500	Ad Valorem increased by $78,400 due to the July certified taxable value, less a $3,900 adjustment for the 5% revenue reserve as required by law. On the expense side, reserves increased by $74,500.
Bayshore/Gateway Triangle Redevelopment CRA Fund (1020) Major funding source is Tax Increment Financing from General Fund (0001) and (1011)	$ 365,900	On the revenue side, the July certified taxable value increased the Tax Increment Financing transfer from the General Fund (0001) by $298,200 and $67,700 from the Unincorporated General Fund MSTU (1011). On the expense side, reserves increased $365,900.
Immokalee Redevelopment CRA Fund (1025) Major funding source is Tax Increment Financing from General Fund (0001) and (1011)	$ 58,200	On the revenue side, the July certified taxable value increased the Tax Increment Financing transfer from the General Fund (0001) by $47,400 and $10,800 from the Unincorporated General Fund MSTU (1011). On the expense side, reserves increased by $58,200.
I-75 & Collier Blvd Innovation Zone Fund (1031) Major funding source is Tax Increment Financing from General Fund (0001) and (1011)	$ 388,300	On the revenue side, Innovation Zone Fund transfer of Tax Increment Financing increased by $316,300 from General Fund (0001) and $72,000 from the Unincorporated Area General Fund MSTU (1011) reflecting the July certified taxable value in the Innovation Zone. On the expense side, reserves increased by $388,300.

SUMMARY OF CHANGES FROM JUNE WORKSHOP
TO THE FY 2027 TENTATIVE BUDGET

SUMMARY OF CHANGES FROM JUNE WORKSHOP

FUND TITLE/(NUMBER)		NET CHANGE TO FUND TOTAL	EXPLANATION
Golden Gate City Economic Development Zone Fund (1032) Major funding source is Tax Increment Financing from General Fund (0001) and (1011)	$	85,200	On the revenue side, the Economic Development Zone Fund transfer of Tax Increment Financing increased by $69,400 from the General Fund (0001) and $15,800 from the Unincorporated Area General Fund MSTU (1011) reflecting the July certified taxable value in the Innovation Zone. On the expense side, reserves increased by $85,200.
Ochopee Fire Control District Fund (1040) Major funding source is Ad Valorem	$	1,533,700	Ad Valorem revenue increased by $11,100 as a result of the July certified taxable value, offset by a $500 adjustment for the 5% revenue reserve required by law. Transfers from Fund 0001 (General Fund) and Fund 1011 (Unincorporated General Fund) increased by $403,400 and $1,119,700, respectively, primarily due to an increase in contracted personnel costs. On the expenditure side, remittances increased by $1,384,600 to align with these additional personnel and retirement obligations. The transfer to the Tax Collector increased by $200. Additionally, the reserve for contingencies increased by $154,200 to account for the contractual 10% contingency fee and 5% management fee. Conversely, the reserve for cash flow decreased by $5,300.
Goodland Fire District Fund (1041) Major funding source is Ad Valorem	$	(200)	Ad Valorem decreased by $200 due to the July certified taxable value. On the expense side, reserves for contingencies decreased by $200.
Court Maintenance Fund (1056) Major funding source is surcharge imposed on non-criminal traffic infractions	$	(4,190,900)	On the revenue side, Carryforward decreased by $4,190,900 due to projects being forecasted in FY 2026. On the expense side, reserves decreased by $4,190,900.
Conservation Collier Land Acquisition Fund (1061) Major funding source is Ad Valorem	$	634,100	Ad Valorem increased by $667,500 to reflect the July certified taxable value, less $33,400 for the 5% revenue reserve required by law. On the expense side, reserves increased by $634,100.
Sports & Events Complex Fund (1109) Major funding source is Charges for Services	$	-	On the expense side, operating increased by $196,800 and reserves decreased by $196,800.
Collier County Lighting Fund (1601) Major funding source is Ad Valorem	$	15,200	Ad Valorem increased by $16,100 to reflect the July Certified Taxable Value, less $900 for the 5% revenue reserve required by law. On the expense side, reserves increased by $16,100 and the transfer to the tax collector decreased by $900.
Golden Gate Community Center Fund (1605) Major funding source is Ad Valorem	$	(193,600)	On the revenue side, Ad Valorem increased by $17,300 due to the July certified taxable value less an $800 adjustment for the 5% revenue reserve required by law, while carryforward decreased by $210,100 due to renovations anticipated in FY 2026. On the expense side, reserves decreased by $193,600.
Victoria Park Drainage MSTU Fund (1608) Major funding source is Ad Valorem	$	300	Ad Valorem increased by $400 due to the July certified taxable value less a $100 adjustment for the 5% revenue reserve required by law. On the expense side, the operating expense budget increased by $300.
Naples Park Drainage MSTU Fund (1613) Major funding source is Ad Valorem	$	(100)	Ad Valorem decreased by $100 due to the July certified taxable value. On the expense side, the operating expense budget decreased by $100.
Vanderbilt Beach MSTU Fund (1617) Major funding source is Ad Valorem	$	18,700	Ad Valorem increased by $19,600 due to the July certified taxable value, less a $900 adjustment for the 5% revenue reserve as required by law. On the expense side, the operating expense and the transfer to the tax collector increased by $18,300 and $400, respectively.

SUMMARY OF CHANGES FROM JUNE WORKSHOP
TO THE FY 2027 TENTATIVE BUDGET

SUMMARY OF CHANGES FROM JUNE WORKSHOP FUND TITLE/(NUMBER)		NET CHANGE TO FUND TOTAL	EXPLANATION
Lely Golf Estates MSTU Fund (1620) Major funding source is Ad Valorem	$	200	Ad Valorem increased by $200 due to the July certified taxable value. On the expense side, the operating expense budget decreased by $300 and the transfer to the tax collector increased by $500.
Golden Gate Beautification MSTU Fund (1621) Major funding source is Ad Valorem	$	12,800	Ad Valorem increased by $13,500 due to the July certified taxable value, less a $700 adjustment for the 5% revenue reserve as required by law. On the expense side, the operating expense and the transfer to the tax collector budget increased by $12,600 and $200, respectively.
Radio Road Beautification Fund (1625) Major funding source is Ad Valorem	$	3,000	Ad Valorem increased by $3,200 due to the July certified taxable value, less a $200 adjustment for the 5% revenue reserve as required by law. On the expense side, the operating expense and the transfer to the tax collector budget increased by $2,900 and $100, respectively.
Forest Lakes Roadway & Drainage MSTU Fund (1626) Major funding source is Ad Valorem	$	3,800	Ad Valorem increased by $4,000 due to the July certified taxable value, less a $200 adjustment for the 5% revenue reserve as required by law. On the expense side, the operating expense increased by $3,800.
Immokalee Beatification MSTU Fund (1629) Major funding source is Ad Valorem	$	22,100	Ad Valorem increased by $23,300 due to the July certified taxable value less a $1,200 adjustment for the 5% revenue reserve required by law. On the expense side reserves for capital increased by $22,100.
Bayshore/Avalon Beatification MSTU Fund (1630) Major funding source is Ad Valorem	$	42,600	Ad Valorem increased by $42,300 due to the July certified taxable value plus a $300 adjustment for the 5% revenue reserve required by law. On the expense side reserves increased by $42,600.
Haldeman Creek MSTU Fund (1631) Major funding source is Ad Valorem	$	2,100	Ad Valorem increased by $800 due to the July certified taxable value, plus a $1,300 adjustment for the 5% revenue reserve required by law. On the expense side, transfer to the property appraiser decreased by $300 and reserves increased by $2,400.
Rock Road MSTU Fund (1632) Major funding source is Ad Valorem	$	100	Ad Valorem increased by $100 due to the July certified taxable value. On the expense side, the operating expense budget increased by $100.
Vanderbilt Waterways MSTU Fund (1635) Major funding source is Ad Valorem	$	9,900	Ad Valorem increased by $10,400 due to the July certified taxable value, less a $500 adjustment for the 5% revenue reserve as required by law. On the expense side, the operating expense and the transfer to the tax collector increased by $9,700 and $200, respectively.
Palm River MSTU Fund (1638) Major funding source is Ad Valorem	$	100	Ad Valorem increased by $100 due to the July certified taxable value. On the expense side, the operating expense budget increased by $100.
Private Road Emergency Repair MSTU Fund (1639) Major funding source is Ad Valorem	$	2,600	Ad Valorem increased by $2,800 due to the July certified taxable value less a $200 adjustment for the 5% revenue reserve required by law. On the expense side, the operating expense and the transfer to the tax collector budget increased by $2,500 and $100, respectively.
Disaster Recovery Fund (1813) Major funding source is a transfer from the General Fund (0001) and FEMA Grants	$	(4,695,400)	An adjustment to the FY 2026 forecast resulted in a decrease in carryforward of $4,695,400 and a decrease to the reserve for catastrophic event expense in the same amount.
County-wide Capital (3001) Major funding source is transfers from General Fund (0001)	$	8,727,000	Fund Transfer from 0001 General Fund increased due to the July certified taxable value in the amount of $7,725,300 and an increase in carryforward of $1,001,700. On the expense side, the capital cost recovery reserve general increased by $8,727,000 for future County-wide projects.

SUMMARY OF CHANGES FROM JUNE WORKSHOP
TO THE FY 2027 TENTATIVE BUDGET

SUMMARY OF CHANGES FROM JUNE WORKSHOP

FUND TITLE/(NUMBER)		**NET CHANGE TO FUND TOTAL**	**EXPLANATION**
Infrastructure Sales Tax (1 Penny) Fund (3018) Major funding source is Sales Tax	$	2,606,200	Increased in carryforward by $2,606,200 due to an increase in the forecasted revenue for FY 2026. On the expense side, the reserves increased by $2,606,200.
Pelican Bay Capital Fund (3041) Major funding source is Special Assessments	$	(2,600)	On the revenue side, the transfer from the Pelican Bay Street Lighting Fund (1008) decreased by $2,600 due to the July certified taxable value. On the expense side, operating expense decreased by the same amount.
Co Water/Sewer Op (4008) Major funding Sources are User Fees	$	0	Decrease in personal services of $20,500 due to changes in personnel. Reserves increased by a like amount.
Airport Capital Fund (4091) Major funding Sources are Aviation Fuel Sales and Charges for Services	$	(351,400)	Decrease in carryforward of $351,400 . On the expense side, reserve for capital outlay decreased by a like amount.
Total	**$**	**15,513,200**	
Gross Budget at June Workshop	**$**	**3,161,803,200**	
Gross Tentative Budget	**$**	**3,177,316,400**	

Collier County FY 2027 Budget Summary

Operating Budget

Division/Agency	FY 25/26 Adopted	FY 26/27 Current	FY 26/27 Expanded	FY 26/27 Total	% Change
Board of County Commissioners Operations	1,690,800	1,735,200	-	1,735,200	2.63%
County Attorney	3,825,200	3,934,000	-	3,934,000	2.84%
Other General Administration	20,891,000	20,531,200	-	20,531,200	(1.72%)
Total Board of County Commissioners	**26,407,000**	**26,200,400**	**-**	**26,200,400**	**(0.78%)**
County Manager's Agency:					
Corporate Business Operations	165,251,900	172,020,400	-	172,020,400	4.10%
Public Safety	106,375,100	92,491,400	3,848,700	96,340,100	(9.43%)
Growth Management	285,958,300	330,317,100	975,100	331,292,200	15.85%
Office of the County Manager	73,098,200	61,513,000	3,300,000	64,813,000	(11.33%)
Strategic Inititatives	13,542,200	13,400,800	-	13,400,800	(1.04%)
Public Utilities	429,021,100	443,188,000	4,070,500	447,258,500	4.25%
Transportation Management Services	115,456,200	123,264,900	271,700	123,536,600	7.00%
Facilities & Redevelopment	38,467,600	41,086,400	810,800	41,897,200	8.92%
Total County Manager Operations	**1,227,170,600**	**1,277,282,000**	**13,276,800**	**1,290,558,800**	**5.17%**
Courts & Related Agencies	**7,545,200**	**8,247,800**	**-**	**8,247,800**	**9.31%**
Constitutional Officers:					
Property Appraiser	12,525,500	13,889,400	-	13,889,400	10.89%
Supervisor of Elections	5,193,800	5,506,300	-	5,506,300	6.02%
Clerk of Courts	19,996,900	20,931,600	-	20,931,600	4.67%
Sheriff	289,507,200	297,576,300	-	297,576,300	2.79%
Tax Collector	38,316,300	39,454,900	-	39,454,900	2.97%
Total Constitutional Officers	**365,539,700**	**377,358,500**	**-**	**377,358,500**	**3.23%**
Grand Total Operating	**1,626,662,500**	**1,689,088,700**	**13,276,800**	**1,702,365,500**	**4.65%**

Debt Service	FY 25/26 Total	FY 26/27 Current	FY 26/27 Expanded	FY 26/27 Total	% Change
General Governmental Debt Service	37,303,000	39,696,200	-	39,696,200	6.42%
Public Utilities Debt Service	56,833,500	54,845,800	-	54,845,800	(3.50%)
Grand Total Debt Service	**94,136,500**	**94,542,000**	**-**	**94,542,000**	**0.43%**

Capital Budget	FY 25/26 Total	FY 26/27 Current	FY 26/27 Expanded	FY 26/27 Total	% Change
County Manager's Agency:					
Corporate Business Operations Capital	44,207,000	48,710,800	-	48,710,800	10.19%
Public Safety Capital Projects	14,542,300	11,622,100	-	11,622,100	(20.08%)
Office of the County Manager Capital Projects	26,516,900	13,276,300	-	13,276,300	(49.93%)
Strategic Initiatives Capital Projects	1,588,400	1,052,000	0	1,052,000	(33.77%)
Public Utilities Capital Projects	234,880,900	166,818,500	-	166,818,500	(28.98%)
Transportation Mgt Services Capital Projects	182,045,700	265,419,000	2,200,000	267,619,000	47.01%
Growth Management Capital	51,777,400	57,160,300	-	57,160,300	10.40%
Facilities & Redevelopment Capital	16,093,600	15,980,600	-	15,980,600	(0.70%)
County-wide Capital Projects	151,143,500	108,069,100	-	108,069,100	(28.50%)
Total County Manager Capital Projects	**722,795,700**	**688,108,700**	**2,200,000**	**690,308,700**	**(4.49%)**
Courts & Related Agencies Capital Projects	**5,704,800**	**3,093,000**	**-**	**3,093,000**	**(45.78%)**
Constitutional Officers:					
Constitutional Officers	1,500,000	1,000,000	-	1,000,000	(33.33%)
Sheriff Capital Projects	22,559,500	15,468,000		15,468,000	(31.43%)
Total Constitutional Officers Capital Projects	**24,059,500**	**16,468,000**	**-**	**16,468,000**	**(31.55%)**
Grand Total Capital Budgets	**752,560,000**	**707,669,700**	**2,200,000**	**709,869,700**	**(5.67%)**
General Funds (0001 & 1011) Transfers & Reserves	**649,182,800**	**666,444,400**	**4,094,800**	**670,539,200**	**3.29%**
Total Gross County Budget	3,122,541,800	3,157,744,800	19,571,600	3,177,316,400	1.75%
Less: Interfund Transfers	919,037,400	899,867,000	4,294,800	904,161,800	**(1.62%)**
Total Net County Budget	**2,203,504,400**	**2,257,877,800**	**15,276,800**	**2,273,154,600**	**3.16%**

Collier County FY 2027 Budget Summary

Revenues	FY 25/26 Adopted	FY 26/27 Current	FY 26/27 Expanded	FY 26/27 Total	% Change
Property Taxes	621,433,100	634,515,700	6,411,200	640,926,900	3.14%
Gas & Sales Tax	87,536,400	88,430,900	-	88,430,900	1.02%
Permits, Fines & Assessments	92,575,100	90,767,700	3,300,000	94,067,700	1.61%
Intergovernmental	23,904,500	24,816,600	-	24,816,600	3.82%
Service Charges	406,031,800	422,434,400	5,565,600	428,000,000	5.41%
Impact Fees	54,718,000	44,635,200	-	44,635,200	(18.43%)
Interest/Misc	30,944,100	34,761,400	-	34,761,400	12.34%
Loan Proceeds	50,000,000	87,804,100	-	87,804,100	75.61%
Carry Forward	900,362,900	895,291,000	-	895,291,000	(0.56%)
Internals	140,438,800	145,853,100	200,000	146,053,100	4.00%
Transfers	778,598,600	754,013,900	4,094,800	758,108,700	(2.63%)
Less 5% Required by Law	(64,001,500)	(65,579,200)	-	(65,579,200)	2.47%
Total Gross County Budget - Revenues	3,122,541,800	3,157,744,800	19,571,600	3,177,316,400	1.75%
Less Interfund Transfers	919,037,400	899,867,000	4,294,800	904,161,800	(1.62%)
Total Net County Budget	**2,203,504,400**	**2,257,877,800**	**15,276,800**	**2,273,154,600**	**3.16%**

FY 2027 Full Time Equivalent (FTE) Count Summary

Division	FY 25/26 (Funded) Adopted	FY 25/26 (Funded) Forecast	FY 26/27 (Funded) Current	FY 26/27 (Funded) Expanded	FY 26/27 (Funded) Total	% Change
BCC	10.00	10.00	10.00	-	10.00	0.00%
County Attorney	18.00	18.00	18.00	-	18.00	0.00%
Total BCC	**28.00**	**28.00**	**28.00**	**-**	**28.00**	**0.00%**
Corporate Business Operations	175.00	172.55	172.55	-	172.55	(1.40%)
Public Safety	273.00	272.00	272.00	17.00	289.00	5.86%
Growth Management	632.50	634.50	634.50	5.00	639.50	1.11%
Office of the County Manager	95.50	94.50	94.50	-	94.50	(1.05%)
Strategic Inititatives	93.50	90.00	90.00	-	90.00	(3.74%)
Public Utilities	577.05	576.00	576.00	21.00	597.00	3.46%
Transportation	322.00	324.00	324.00	4.00	328.00	1.86%
Facilities & Redevelopment	94.00	99.00	99.00	2.00	101.00	7.45%
Total County Manager Agency	**2,262.55**	**2,262.55**	**2,262.55**	**49.00**	**2,311.55**	**2.17%**
Courts & Related Agencies	**35.00**	**35.00**	**35.00**	**-**	**35.00**	**0.00%**
Constitutional Officers:						
Property Appraiser	64.00	64.00	64.00	-	64.00	0.00%
Supervisor of Elections	24.00	24.00	24.00	-	24.00	0.00%
Clerk (Non-State Funded)	122.63	122.43	126.40	-	126.40	3.07%
Sheriff	1,454.00	1,454.00	1,463.50	-	1,463.50	0.65%
Tax Collector	166.00	166.00	166.00	-	166.00	0.00%
Total Constitutional Officers	**1,830.63**	**1,830.43**	**1,843.90**	**-**	**1,843.90**	**0.72%**
Total of Permanent FTE	**4,156.18**	**4,155.98**	**4,169.45**	**49.00**	**4,218.45**	**1.50%**
Grant Funded- Transportation	7.00	7.00	7.00	-	7.00	0.00%
Grant Funded Positions-Housing Grants	31.00	28.00	27.00	-	27.00	(12.90%)
Grant Funded Positions-Human Service	11.80	14.80	14.80	-	14.80	25.42%
Grant Funded Positions-Sheriff	14.00	14.00	14.00	-	14.00	0.00%
Clerk (State Funded)	97.37	97.57	94.60	-	94.60	(2.84%)
Total Grant and State Funded Positions	**161.17**	**161.37**	**157.40**	**-**	**157.40**	**(2.34%)**
Grand Total	**4,317.35**	**4,317.35**	**4,326.85**	**49.00**	**4,375.85**	**1.35%**
Total excluding Clerk's State Funded Positions	**4,219.98**	**4,219.78**	**4,232.25**	**49.00**	**4,281.25**	
	-	-	-	-	-	
Clerk Position Reconciliation						
Clerk (County Funded)	122.63	122.43	126.40	-	126.40	3.07%
Clerk (State Funded)	97.37	97.57	94.60	-	94.60	(2.84%)
Total Clerk Positions	**220.00**	**220.00**	**220.00**	**-**	**221.00**	**0.45%**
Sheriff Position Reconciliation						
Law Enforcement	1,058.00	1,058.00	1,071.50	-	1,071.50	1.28%
Detention/Corrections	350.50	350.50	346.50	-	346.50	(1.14%)
Judicial (Bailiffs)	38.50	38.50	38.50	-	38.50	0.00%
Sheriff Grants Fund (115)	14.00	14.00	14.00	-	14.00	0.00%
E-911 Wireless (611)	7.00	7.00	7.00	-	7.00	0.00%
Other Funding Sources	-	-	-	-	-	N/A
Total Sheriff Positions	**1,468.00**	**1,468.00**	**1,477.50**	**-**	**1,477.50**	**0.65%**

Budget by Fund Summary

Fund Name	Fund No	FY 2026 Adopted	FY 2027 Tent.July	FY 2027 Change
General Fund	0001	732,388,000	756,402,500	3.28%
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	13,599,700	11.18%
Tax Collector	0070	37,950,500	39,089,000	3.00%
Supervisor of Elections	0080	5,030,900	5,352,600	6.39%
Subtotal General Fund Group		**1,084,132,300**	**1,121,781,000**	**3.47%**
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 Tent.July	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 Tent.July	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 Tent.July	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 Tent.July	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	8,244,800	5.48%
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 Tent.July	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**	**792,684,300**	**-7.26%**
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	13,956,800	13.53%
Subtotal Internal Service Funds		**167,551,800**	**176,315,000**	**5.23%**
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**	**3,177,316,400**	**1.75%**
Less:				
Internal Service Charges		140,438,800	146,053,100	4.00%
Transfers		778,598,600	758,108,700	-2.63%
Net County Budget		**2,203,504,400**	**2,273,154,600**	**3.16%**

Collier County, Florida
Taxable Property Values
July 1, 2026 Taxable Value

Fund Title	Fund No.	Prior Year Final Gross Taxable Value	Current Year Adjusted Taxable Value	Current Year Gross Taxable Value	% Change From Prior Year
County Wide					
General Fund	0001	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%

Collier County, Florida
Proposed Property Tax Rates
Based on July 1, 2026 Taxable Value

Fund Title	Fund No.	Prior Year Millage Rate	Rolled Back Millage Rate	Proposed Millage Rate	% Change From Rolled Back
County Wide					
General Fund	0001	3.0107	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%**

Collier County, Florida
Proposed Property Tax Dollars
Based on July 1, 2026 Taxable Value

Fund Title	Fund No.	Prior Year Tax Dollars	Current Year Rolled Back Tax Dollars	Proposed Tax Dollars	% Change From Rolled Back
County Wide					
General Fund	0001	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**	

Budget
by
Fund

General Fund (0001)

Fund Type: **General Fund**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	51,505,441	59,547,500	54,699,100	61,255,500	593,400	61,848,900	3.86%
Operating Expense	49,497,957	57,720,900	56,803,100	59,375,300	462,400	59,837,700	3.67%
Capital Outlay	209,662	305,000	498,600	93,000	439,000	532,000	74.43%
Grants and Aid	3,689,753	3,665,600	4,408,100	4,501,800	753,900	5,255,700	43.38%
Remittances	9,339,790	10,822,200	10,649,900	10,921,600	-	10,921,600	0.92%
Trans to Clerk Of Courts	15,194,800	15,650,600	15,650,600	16,119,600	-	16,119,600	3.00%
Trans to Sheriff	266,352,100	277,361,900	277,361,900	285,682,800	-	285,682,800	3.00%
Trans to Property Appraiser	9,627,521	9,937,600	9,937,600	10,824,000	-	10,824,000	8.92%
Trans to Tax Collector	23,068,167	26,671,000	26,671,000	26,624,300	-	26,624,300	(0.18)%
Trans to Superv of Elections	5,331,500	5,030,900	5,072,100	5,352,600	-	5,352,600	6.39%
Contribution C-ARP	-	8,658,900	-	8,547,300	-	8,547,300	(1.29)%
Trans to 1001 Rd & Bridge	27,750,600	28,820,700	28,820,700	29,990,800	271,700	30,262,500	5.00%
Trans to 1005 Stormwtr Ops	3,567,200	3,984,400	3,984,400	4,103,900	-	4,103,900	3.00%
Trans to 1020 Bayshore CRA	3,793,500	4,389,900	4,389,900	4,806,400	-	4,806,400	9.49%
Trans to 1025 Immok CRA	1,108,500	1,328,100	1,328,100	1,564,900	-	1,564,900	17.83%
Trans to 1030 Ave Maria Zone	130,100	144,100	144,100	156,300	-	156,300	8.47%
Trans to 1031 i75 & 951 Innv Zone	591,700	820,700	820,700	3,533,500	-	3,533,500	330.55%
Trans to 1032 GG Econ Dev Zone	2,279,000	2,479,300	2,479,300	2,664,800	-	2,664,800	7.48%
Trans to 1040 Ochopee Fire	905,400	1,047,800	1,047,800	1,079,200	403,400	1,482,600	41.50%
Trans to 1051 Court Admin	2,401,700	3,263,900	3,263,900	3,323,300	-	3,323,300	1.82%
Trans to 1060 800 MHz Radio Sys	1,323,700	1,784,000	1,784,000	1,837,500	-	1,837,500	3.00%
Trans to 1075 Afford Housing	500,000	500,000	500,000	500,000	-	500,000	0.00%
Trans to 1077 Misc Grants	222,600	403,400	403,400	413,500	-	413,500	2.50%
Trans to 1107 County Museums	711,100	686,900	686,900	707,500	-	707,500	3.00%
Trans to 1109 Sports Complx	2,979,500	2,890,100	2,890,100	2,803,400	-	2,803,400	(3.00)%
Trans to 1139 Animal Control Neuter	-	-	-	-	100,000	100,000	N/A
Trans to 1146 Legal Aid Society	138,900	138,900	138,900	129,400	-	129,400	(6.84)%
Trans to 1804 P&R Sea Turtle	143,500	147,800	147,800	152,200	-	152,200	2.98%
Trans to 1806 Grnt Prog Support	1,356,400	963,300	963,300	987,400	-	987,400	2.50%
Trans to 1813 FEMA Events	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000	0.00%
Trans to 1836 Housing GrntMtch	104,881	142,700	276,500	131,300	-	131,300	(7.99)%
Trans to 2013 Tax SpOb Rev Note	541,700	401,900	401,900	1,018,300	-	1,018,300	153.37%
Trans to 2022 SpOb Bonds	7,227,700	9,622,900	9,622,900	7,508,600	-	7,508,600	(21.97)%
Trans to 2023 Commercial Loan	-	-	-	1,841,800	-	1,841,800	N/A
Trans to 3001 Co-Wide Cap Proj	36,463,400	51,734,700	51,734,700	47,885,200	-	47,885,200	(7.44)%
Trans to 3026 Museum Capital	162,700	295,800	295,800	310,600	-	310,600	5.00%
Trans to 3050 Stormwtr Cap	2,940,000	3,133,400	3,133,400	3,290,100	2,200,000	5,490,100	75.21%
Trans to 3062 Pk Ad Val Cap	3,150,000	3,307,500	3,307,500	3,472,900	-	3,472,900	5.00%
Trans to 3081 GM Transp Cap	9,660,000	9,357,000	9,357,000	9,824,900	-	9,824,900	5.00%
Trans to 4030 CATT Transit Enhnc	2,761,600	3,025,400	3,039,900	3,480,900	-	3,480,900	15.06%
Trans to 4032 Transit CAT GrntM	458,791	100,400	562,700	276,900	-	276,900	175.80%
Trans to 4033 Transp Disadv	2,380,400	2,346,300	2,346,300	3,658,400	-	3,658,400	55.92%
Trans to 4035 Transp Disadv GrntM	530,273	1,063,700	1,189,800	302,700	-	302,700	(71.54)%
Trans to 4050 EMS	30,421,000	31,154,200	31,154,200	32,088,800	-	32,088,800	3.00%

General Fund (0001)

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Trans to 5006 Info Tech Cap	4,279,200	4,093,300	4,093,300	3,999,900	-	3,999,900	(2.28)%
Trans to 5023 Motor Pool	430,000	260,000	260,000	-	-	-	(100.00)%
Adv/Repay to 1031 i75 & 951 Zone	1,356,800	1,561,200	1,561,200	-	-	-	(100.00)%
Adv/Repay to 1813 FEMA Events	-	-	10,000,000	-	-	-	N/A
Reserve for Contingencies	-	17,212,100	-	17,869,000	-	17,869,000	3.82%
Restricted for Unfunded Requests	-	3,750,000	-	3,750,000	-	3,750,000	0.00%
Reserve for Cash Flow	-	59,643,300	-	61,432,600	-	61,432,600	3.00%
Reserve for Attrition	-	(983,200)	-	(1,016,000)	-	(1,016,000)	3.34%
Total Appropriations	**588,588,536**	**732,388,000**	**649,882,400**	**751,178,700**	**5,223,800**	**756,402,500**	**3.28%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Net Cost General Fund	(181,329,611	-	(141,236,600	-	-	-	N/A
Ad Valorem Taxes	436,226,977	496,602,600	476,738,500	507,635,500	5,023,800	512,659,300	3.23%
Delinquent Ad Valorem Taxes	4,956,972	50,000	50,000	50,000	-	50,000	0.00%
Licenses & Permits	267,920	222,500	240,200	245,500	-	245,500	10.34%
Intergovernmental Revenues	8,351,113	2,293,000	1,087,300	2,290,000	-	2,290,000	(0.13)%
State Revenue Sharing	18,584,199	16,811,400	16,307,100	17,379,800	-	17,379,800	3.38%
State Sales Tax	63,054,689	64,936,400	62,988,400	64,330,900	-	64,330,900	(0.93)%
Fed Payment In Lieu of Taxes	1,770,185	1,700,000	1,250,000	1,250,000	-	1,250,000	(26.47)%
Charges For Services	17,868,357	20,176,600	19,747,900	22,665,000	-	22,665,000	12.33%
Fines & Forfeitures	554,893	434,200	366,200	369,200	-	369,200	(14.97)%
Miscellaneous Revenues	690,921	322,500	3,599,000	267,700	-	267,700	(16.99)%
Interest	10,145,263	2,260,000	6,844,000	2,260,000	-	2,260,000	0.00%
Indirect Service Charge	9,096,605	9,369,600	9,369,600	9,649,700	-	9,649,700	2.99%
Reimb From Other Depts	1,625,675	1,450,900	1,673,100	1,350,400	200,000	1,550,400	6.86%
Trans frm Clerk of Courts	1,533,988	100,000	100,000	100,000	-	100,000	0.00%
Trans frm Property Appraiser	1,498,364	500,000	500,000	500,000	-	500,000	0.00%
Trans frm Sheriff	3,520,083	-	-	-	-	-	N/A
Trans frm Tax Collector	13,247,881	8,000,000	8,796,600	8,000,000	-	8,000,000	0.00%
Trans frm Supervior of Elections	148,162	-	-	-	-	-	N/A
Trans fm 0002 Afford Housing	20,000	9,500	9,500	2,700	-	2,700	(71.58)%
Adv/Repay fm 1031 i75 & 951 Zone	-	-	-	2,295,100	-	2,295,100	N/A
Adv/Repay fm 4090 Airport Ops	250,000	250,000	250,000	250,000	-	250,000	0.00%
Carry Forward	176,505,900	137,183,200	181,201,600	141,236,600	-	141,236,600	2.95%
Less 5% Required By Law	-	(30,284,400)	-	(30,949,400)	-	(30,949,400)	2.20%
Total Funding	**588,588,536**	**732,388,000**	**649,882,400**	**751,178,700**	**5,223,800**	**756,402,500**	**3.28%**

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

Fund Type: **General Fund**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Trans to 0001 General Fund	20,000	9,500	9,500	2,700	-	2,700	(71.58)%
Total Appropriations	**20,000**	**9,500**	**9,500**	**2,700**	**-**	**2,700**	**(71.58)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	2,042	-	600	-	-	-	N/A
Impact Fees	7,070	-	2,000	-	-	-	N/A
Carry Forward	20,500	9,500	9,600	2,700	-	2,700	(71.58)%
Total Funding	**29,612**	**9,500**	**12,200**	**2,700**	**-**	**2,700**	**(71.58)%**

Emergency Relief Fund (0003)

Fund Type: **General Fund**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Trans to 1813 FEMA Events	542,300	22,500	22,500	-	-	-	(100.00)%
Total Appropriations	**542,300**	**22,500**	**22,500**	**-**	**-**	**-**	**(100.00)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	10,085	-	-	-	-	-	N/A
Carry Forward	554,800	22,500	22,500	-	-	-	(100.00)%
Total Funding	**564,885**	**22,500**	**22,500**	**-**	**-**	**-**	**(100.00)%**

Economic Development (0004)

Fund Type: **General Fund**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	100,638	-	47,000	-	-	-	N/A
Operating Expense	96,280	26,800	119,000	-	-	-	(100.00)%
Indirect Cost Reimburs	10,600	12,200	12,200	6,100	-	6,100	(50.00)%
Grants and Aid	55,556	-	166,700	-	-	-	N/A
Restricted for Unfunded Requests	-	-	-	1,637,600	-	1,637,600	N/A
Total Appropriations	**263,074**	**39,000**	**344,900**	**1,643,700**	**-**	**1,643,700**	**4,114.62%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	611,970	-	987,800	-	-	-	N/A
Charges For Services	16,261	-	-	-	-	-	N/A
Interest	23,718	-	19,200	-	-	-	N/A
Carry Forward	582,700	39,000	981,600	1,643,700	-	1,643,700	4,114.62%
Total Funding	**1,234,649**	**39,000**	**1,988,600**	**1,643,700**	**-**	**1,643,700**	**4,114.62%**

Clerk of Courts (0011)

Fund Type: **General Fund**

Description: **This is a Constitutional Officer Fund for the Clerk of Courts, a sub-fund of the General Fund.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	13,983,711	14,327,500	14,396,500	15,198,600	-	15,198,600	6.08%
Operating Expense	3,046,816	3,395,900	3,284,400	3,747,200	-	3,747,200	10.34%
Capital Outlay	190,003	221,000	200,700	140,800	-	140,800	(36.29)%
Trans to 0001 General Fund	-	-	335,400	-	-	-	N/A
Trans to 1091 Clerk Court Fund	572,096	1,153,600	1,153,600	921,400	-	921,400	(20.13)%
Total Appropriations	**17,792,627**	**19,098,000**	**19,370,600**	**20,008,000**	**-**	**20,008,000**	**4.76%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	3,616,569	3,186,700	3,341,900	3,664,200	-	3,664,200	14.98%
Fines & Forfeitures	72,057	73,200	-	-	-	-	(100.00)%
Miscellaneous Revenues	760	500	1,200	500	-	500	0.00%
Interest	442,429	350,000	376,900	406,900	-	406,900	16.26%
Trans frm Board	15,194,800	15,650,600	15,650,600	16,119,600	-	16,119,600	3.00%
Less 5% Required By Law	-	(163,000)	-	(183,200)	-	(183,200)	12.39%
Total Funding	**19,326,615**	**19,098,000**	**19,370,600**	**20,008,000**	**-**	**20,008,000**	**4.76%**

Sheriff (0040)

Fund Type: **General Fund**

Description: **This is a Constitutional Officer Fund for the Sheriff, a sub-fund of the General Fund.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	-	225,309,000	230,597,400	232,219,600	-	232,219,600	3.07%
Operating Expense	-	47,013,700	45,803,800	48,424,000	-	48,424,000	3.00%
Capital Outlay	-	5,039,200	917,900	5,039,200	-	5,039,200	0.00%
Trans to 0001 General Fund	-	-	42,800	-	-	-	N/A
Total Appropriations	**-**	**277,361,900**	**277,361,900**	**285,682,800**	**-**	**285,682,800**	**3.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Trans frm Board	-	277,361,900	277,361,900	285,682,800	-	285,682,800	3.00%
Total Funding	**-**	**277,361,900**	**277,361,900**	**285,682,800**	**-**	**285,682,800**	**3.00%**

Property Appraiser (0060)

Fund Type: **General Fund**

Description: **This is a Constitutional Officer Fund for the Property Appraiser, a sub-fund of the General Fund.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	-	9,363,500	9,371,400	9,715,200	-	9,715,200	3.76%
Operating Expense	-	2,838,500	2,838,600	3,368,000	-	3,368,000	18.65%
Capital Outlay	-	30,000	30,000	516,500	-	516,500	1,621.67%
Total Appropriations	**-**	**12,232,000**	**12,240,000**	**13,599,700**	**-**	**13,599,700**	**11.18%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Trans frm Board	-	10,815,300	10,823,300	11,817,900	-	11,817,900	9.27%
Trans frm Independ Special District	-	1,416,700	1,416,700	1,781,800	-	1,781,800	25.77%
Total Funding	**-**	**12,232,000**	**12,240,000**	**13,599,700**	**-**	**13,599,700**	**11.18%**

Tax Collector (0070)

Fund Type: **General Fund**

Description: **This is a Constitutional Officer Fund for the Tax Collector, a sub-fund of the General Fund.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	-	17,799,600	17,799,600	18,333,600	-	18,333,600	3.00%
Operating Expense	-	3,103,200	3,103,200	3,196,300	-	3,196,300	3.00%
Capital Outlay	-	4,067,300	4,067,300	4,189,300	-	4,189,300	3.00%
Distribution of excess fees to Gov't Agencie	-	12,980,400	12,980,400	13,369,800	-	13,369,800	3.00%
Total Appropriations	**-**	**37,950,500**	**37,950,500**	**39,089,000**	**-**	**39,089,000**	**3.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	-	37,330,700	37,330,700	38,450,600	-	38,450,600	3.00%
Interest	-	619,800	619,800	638,400	-	638,400	3.00%
Total Funding	**-**	**37,950,500**	**37,950,500**	**39,089,000**	**-**	**39,089,000**	**3.00%**

Supervisor of Elections (0080)

Fund Type: **General Fund**

Description: **This is a Constitutional Officer Fund for the Supervisor of Elections, a sub-fund of the General Fund.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	3,246,449	3,175,600	3,175,600	3,298,500	-	3,298,500	3.87%
Operating Expense	1,927,827	1,840,300	1,840,300	2,033,100	-	2,033,100	10.48%
Capital Outlay	20,222	15,000	56,200	21,000	-	21,000	40.00%
Total Appropriations	**5,194,498**	**5,030,900**	**5,072,100**	**5,352,600**	**-**	**5,352,600**	**6.39%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	11,160	-	-	-	-	-	N/A
Trans frm Board	5,331,500	5,030,900	5,072,100	5,352,600	-	5,352,600	6.39%
Total Funding	**5,342,660**	**5,030,900**	**5,072,100**	**5,352,600**	**-**	**5,352,600**	**6.39%**

Pepper Ranch Conservation Bank (0673)

Fund Type: **Permanent Fund**

Description: **To provide funds for the perpetual maintenance of the Pepper Ranch Preserve Conservation Bank as required by agreement with the US Fish and Wildlife Service for panther habitat mitigation.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	41,200	41,200	41,200	-	41,200	0.00%
Reserve for Contingencies	-	3,000	-	3,000	-	3,000	0.00%
Reserve for Escrow	-	4,459,200	-	4,807,900	-	4,807,900	7.82%
Total Appropriations	**-**	**4,503,400**	**41,200**	**4,852,100**	**-**	**4,852,100**	**7.74%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	53,560	41,200	72,400	124,700	-	124,700	202.67%
Interest	157,655	130,200	85,700	130,200	-	130,200	0.00%
Carry Forward	4,281,700	4,340,600	4,493,000	4,609,900	-	4,609,900	6.20%
Less 5% Required By Law	-	(8,600)	-	(12,700)	-	(12,700)	47.67%
Total Funding	**4,492,915**	**4,503,400**	**4,651,100**	**4,852,100**	**-**	**4,852,100**	**7.74%**

Caracara Prairie Preserve (0674)

Fund Type: **Permanent Fund**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	112,795	130,100	86,900	130,100	-	130,100	0.00%
Reserve for Escrow	-	1,718,600	-	1,732,100	-	1,732,100	0.79%
Total Appropriations	**112,795**	**1,848,700**	**86,900**	**1,862,200**	**-**	**1,862,200**	**0.73%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	-	-	-	3,500	-	3,500	N/A
Interest	69,681	53,900	36,200	53,900	-	53,900	0.00%
Carry Forward	1,901,500	1,797,500	1,858,400	1,807,700	-	1,807,700	0.57%
Less 5% Required By Law	-	(2,700)	-	(2,900)	-	(2,900)	7.41%
Total Funding	**1,971,181**	**1,848,700**	**1,894,600**	**1,862,200**	**-**	**1,862,200**	**0.73%**

Transportation Services (1001)

Fund Type: **Special Revenue**

Description: **This fund was established for the maintenance of roads and bridges in Collier County. The principal funding source is a subsidy from the General Fund.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	19,752,450	21,303,600	21,271,700	22,185,700	302,100	22,487,800	5.56%
Operating Expense	7,952,741	10,400,300	10,398,700	11,240,100	(215,400)	11,024,700	6.00%
Indirect Cost Reimburs	104,100	69,300	69,300	97,400	-	97,400	40.55%
Capital Outlay	166,018	250,000	210,900	195,000	185,000	380,000	52.00%
Trans to 2022 SpOb Bonds	1,079,400	1,079,000	1,079,000	1,137,200	-	1,137,200	5.39%
Reserve for Contingencies	-	525,000	-	575,500	-	575,500	9.62%
Reserve for Attrition	-	(426,100)	-	(368,400)	-	(368,400)	(13.54)%
Total Appropriations	**29,054,710**	**33,201,100**	**33,029,600**	**35,062,500**	**271,700**	**35,334,200**	**6.42%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Net Cost Road and Bridge	(5,220,344)	-	(3,069,200)	-	-	-	N/A
Intergovernmental Revenues	1,416,422	1,277,200	1,280,000	1,588,900	-	1,588,900	24.40%
Charges For Services	464	-	700	-	-	-	N/A
Miscellaneous Revenues	642,970	193,600	290,000	194,600	-	194,600	0.52%
Interest	259,995	25,000	140,000	25,000	-	25,000	0.00%
Reimb From Other Depts	365,003	547,600	314,600	284,400	-	284,400	(48.06)%
Trans fm 0001 General Fund	27,750,600	28,820,700	28,820,700	29,990,800	271,700	30,262,500	5.00%
Carry Forward	3,839,600	2,411,800	5,252,800	3,069,200	-	3,069,200	27.26%
Less 5% Required By Law	-	(74,800)	-	(90,400)	-	(90,400)	20.86%
Total Funding	**29,054,710**	**33,201,100**	**33,029,600**	**35,062,500**	**271,700**	**35,334,200**	**6.42%**

Stormwater Operations (1005)

Fund Type: **Special Revenue**

Description: **In FY 2019, Stormwater operations were centralized into Fund (1005) and capital in Fund (3050). In FY 2019, the Board desired to fund-up the Stormwater operations and capital to the maximum allowed under Resolution 2010-137, an amount not to exceed the equivalent of 0.15 mills. The Stormwater Division is responsible for the management of facilities and services for drainage and flood protection for existing and future development, minimize the degradation of quality of receiving water and surrounding natural areas, and protect the functions of natural groundwater aquifer recharge areas. The principal funding source is a subsidy from the General Fund (0001) and the Unincorporated General Fund (1011).**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	4,464,068	4,786,100	4,767,100	4,987,300	-	4,987,300	4.20%
Operating Expense	5,737,262	5,861,800	5,671,600	4,457,300	-	4,457,300	(23.96)%
Indirect Cost Reimburs	81,900	126,400	125,600	140,100	-	140,100	10.84%
Trans to 3050 Stormwtr Cap	5,955	-	-	-	-	-	N/A
Reserve for Contingencies	-	247,400	-	135,200	-	135,200	(45.35)%
Reserve for Attrition	-	(95,700)	-	(81,400)	-	(81,400)	(14.94)%
Total Appropriations	**10,289,185**	**10,926,000**	**10,564,300**	**9,638,500**	**-**	**9,638,500**	**(11.78)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Net Cost Stormwater Operations	(1,646,611)	-	(127,000)	-	-	-	N/A
Miscellaneous Revenues	64,318	-	-	-	-	-	N/A
Interest	135,878	10,500	60,000	10,000	-	10,000	(4.76)%
Reimb From Other Depts	-	-	-	61,100	-	61,100	N/A
Trans fm 0001 General Fund	3,567,200	3,984,400	3,984,400	4,103,900	-	4,103,900	3.00%
Trans fm 1011 Unincorp GenFd	5,126,500	5,181,500	5,181,500	5,337,000	-	5,337,000	3.00%
Trans fm 1102 TDC Bch&Inlet Adm	-	45,000	45,000	-	-	-	(100.00)%
Carry Forward	3,041,900	1,705,100	1,420,400	127,000	-	127,000	(92.55)%
Less 5% Required By Law	-	(500)	-	(500)	-	(500)	0.00%
Total Funding	**10,289,185**	**10,926,000**	**10,564,300**	**9,638,500**	**-**	**9,638,500**	**(11.78)%**

Pelican Bay Beautification MSTBU (1007)

Fund Type: **Special Revenue**

Description: **Provides water management, ambient noise management, and beautification services to Pelican Bay residents, with principal revenue from assessments.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	2,669,702	2,732,700	2,623,600	2,813,900	-	2,813,900	2.97%
Operating Expense	2,266,076	2,518,000	2,734,900	2,593,500	-	2,593,500	3.00%
Indirect Cost Reimburs	133,300	147,000	147,000	140,000	-	140,000	(4.76)%
Capital Outlay	141,689	145,100	141,000	152,300	-	152,300	4.96%
Trans to Property Appraiser	27,653	30,000	47,000	46,900	-	46,900	56.33%
Trans to Tax Collector	103,750	117,800	117,800	120,900	-	120,900	2.63%
Trans to 3041 PB Irr & Lndscp	14,747	-	-	-	-	-	N/A
Trans to 5006 Info Tech Cap	28,500	51,700	51,700	52,200	-	52,200	0.97%
Adv/Repay to 1813 FEMA Events	748,000	-	-	-	-	-	N/A
Reserve for Contingencies	-	184,400	-	184,400	-	184,400	0.00%
Reserve for Capital	-	129,100	-	129,100	-	129,100	0.00%
Reserve for Disaster Relief	-	700,000	-	700,000	-	700,000	0.00%
Reserve for Cash Flow	-	475,000	-	475,000	-	475,000	0.00%
Reserve for Attrition	-	(39,300)	-	(46,600)	-	(46,600)	18.58%
Total Appropriations	**6,133,417**	**7,191,500**	**5,863,000**	**7,361,600**	**-**	**7,361,600**	**2.37%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Special Assessments	5,187,500	5,888,200	5,500,000	6,044,200	-	6,044,200	2.65%
Miscellaneous Revenues	25,439	-	-	-	-	-	N/A
Interest	154,825	80,000	113,900	100,100	-	100,100	25.13%
Trans frm Property Appraiser	981	-	-	-	-	-	N/A
Trans frm Tax Collector	69,342	-	-	-	-	-	N/A
Carry Forward	2,469,000	1,521,800	1,773,600	1,524,500	-	1,524,500	0.18%
Less 5% Required By Law	-	(298,500)	-	(307,200)	-	(307,200)	2.91%
Total Funding	**7,907,088**	**7,191,500**	**7,387,500**	**7,361,600**	**-**	**7,361,600**	**2.37%**

Pelican Bay Street Lighting District (1008)

Fund Type: **Special Revenue**

Description: **Provides street lighting to the Pelican Bay district. The principal revenue source within these funds is ad valorem taxes.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	135,106	144,500	138,400	146,800	-	146,800	1.59%
Operating Expense	183,550	248,700	223,900	250,400	-	250,400	0.68%
Indirect Cost Reimburs	6,600	7,200	7,200	5,500	-	5,500	(23.61)%
Capital Outlay	-	400	-	39,700	-	39,700	9,825.00%
Trans to Property Appraiser	-	5,000	5,000	5,000	-	5,000	0.00%
Trans to Tax Collector	16,993	18,800	18,800	19,400	-	19,400	3.19%
Trans to 3041 PB Irr & Lndscp	524,900	515,000	515,000	507,100	-	507,100	(1.53)%
Reserve for Contingencies	-	11,000	-	11,000	-	11,000	0.00%
Reserve for Capital	-	28,900	-	28,900	-	28,900	0.00%
Reserve for Cash Flow	-	40,000	-	40,000	-	40,000	0.00%
Total Appropriations	**867,149**	**1,019,500**	**908,300**	**1,053,800**	**-**	**1,053,800**	**3.36%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	843,225	932,000	894,700	924,200	-	924,200	(0.84)%
Delinquent Ad Valorem Taxes	4,292	-	-	-	-	-	N/A
Miscellaneous Revenues	2,299	-	-	-	-	-	N/A
Interest	12,211	9,000	10,600	10,600	-	10,600	17.78%
Carry Forward	173,900	125,600	168,800	165,800	-	165,800	32.01%
Less 5% Required By Law	-	(47,100)	-	(46,800)	-	(46,800)	(0.64)%
Total Funding	**1,035,928**	**1,019,500**	**1,074,100**	**1,053,800**	**-**	**1,053,800**	**3.36%**

Unincorporated Areas General Fund (1011)

Fund Type: **Special Revenue**

Description: **Accounts for municipal type services provided in the unincorporated area of Collier County and is supported primarily by ad valorem taxes. Services provided include planning and zoning, code enforcement, road maintenance, and parks and recreation.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	20,844,099	23,427,500	22,350,800	24,012,300	69,900	24,082,200	2.79%
Operating Expense	13,387,188	17,112,100	17,325,800	17,608,900	(42,000)	17,566,900	2.66%
Indirect Cost Reimburs	1,597,900	1,629,800	1,629,800	1,629,200	-	1,629,200	(0.04)%
Capital Outlay	-	20,000	73,500	45,000	56,900	101,900	409.50%
Remittances	500,000	500,000	500,000	500,000	-	500,000	0.00%
Trans to Property Appraiser	511,436	614,500	614,500	639,100	-	639,100	4.00%
Trans to Tax Collector	1,377,835	1,744,800	1,679,200	1,793,100	-	1,793,100	2.77%
Trans to 1005 Stormwtr Ops	5,126,500	5,181,500	5,181,500	5,337,000	-	5,337,000	3.00%
Trans to 1020 Bayshore CRA	862,400	998,000	998,000	1,092,600	-	1,092,600	9.48%
Trans to 1025 Immok CRA	252,000	301,900	301,900	355,800	-	355,800	17.85%
Trans to 1030 Ave Maria Zone	29,600	32,800	32,800	35,600	-	35,600	8.54%
Trans to 1031 i75 & 951 Innv Zone	134,500	186,600	186,600	814,400	-	814,400	336.44%
Trans to 1032 GG Econ Dev Zone	518,100	563,600	563,600	605,800	-	605,800	7.49%
Trans to 1040 Ochopee Fire	2,216,800	2,832,800	2,832,800	2,917,800	1,119,700	4,037,500	42.53%
Trans to 1605 GG Comm Cntr	634,000	653,000	653,000	672,600	-	672,600	3.00%
Trans to 1809 MPO Grants	5,000	5,000	5,000	5,000	-	5,000	0.00%

Unincorporated Areas General Fund (1011)

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Trans to 3041 PB Irr & Lndscp	520,000	520,000	520,000	520,000	-	520,000	0.00%
Trans to 3050 Stormwtr Cap	5,985,000	7,891,500	7,891,500	8,286,100	-	8,286,100	5.00%
Trans to 3062 Pk Ad Val Cap	4,095,000	4,299,800	4,299,800	4,514,800	-	4,514,800	5.00%
Trans to 3081 GM Transp Cap	14,280,000	14,994,000	14,994,000	15,743,700	-	15,743,700	5.00%
Trans to 5006 Info Tech Cap	748,500	720,000	720,000	663,100	-	663,100	(7.90)%
Trans to 5023 Motor Pool	-	226,200	226,200	-	-	-	(100.00)%
Reserve for Contingencies	-	1,400,800	-	1,481,700	-	1,481,700	5.78%
Reserve for Capital	-	1,400,000	-	1,381,800	-	1,381,800	(1.30)%
Reserve for Cash Flow	-	4,669,200	-	4,939,100	-	4,939,100	5.78%
Reserve for Attrition	-	(380,000)	-	(386,200)	-	(386,200)	1.63%
Total Appropriations	**73,625,859**	**91,545,400**	**83,580,300**	**95,208,300**	**1,204,500**	**96,412,800**	**5.32%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Net Cost Unincorp General Fund	(20,146,792)	-	(16,559,500)	-	-	-	N/A
Ad Valorem Taxes	62,809,930	71,780,500	68,909,300	72,587,000	1,204,500	73,791,500	2.80%
Delinquent Ad Valorem Taxes	790,496	-	-	-	-	-	N/A
Communications Services Tax	4,175,484	3,800,000	3,972,800	3,800,000	-	3,800,000	0.00%
Licenses & Permits	710,080	407,300	408,000	407,500	-	407,500	0.05%
Special Assessments	75,609	50,000	40,000	40,000	-	40,000	(20.00)%
Charges For Services	3,408,721	3,224,800	3,337,300	3,345,300	-	3,345,300	3.74%
Fines & Forfeitures	546,680	246,000	686,000	286,000	-	286,000	16.26%
Miscellaneous Revenues	398,928	281,900	323,700	302,100	-	302,100	7.17%
Interest	1,278,048	415,300	762,000	491,600	-	491,600	18.37%
Reimb From Other Depts	585,315	965,300	955,300	1,322,500	-	1,322,500	37.00%
Trans frm Property Appraiser	78,557	100,000	100,000	100,000	-	100,000	0.00%
Trans frm Tax Collector	730,702	100,000	100,000	100,000	-	100,000	0.00%
Trans fm 1617 Vandblt Bch MSTU	102,300	106,400	106,400	-	-	-	(100.00)%
Trans fm 1619 Sabal Palm Rd Ext	3,500	3,500	3,500	-	-	-	(100.00)%
Trans fm 1620 Lely GolfEst Beau	66,700	68,100	68,100	-	-	-	(100.00)%
Trans fm 1621 GG Beaut MSTU	67,400	69,000	69,000	-	-	-	(100.00)%
Trans fm 1625 Radio Rd Beaut	46,600	46,400	46,400	-	-	-	(100.00)%
Trans fm 1626 Forest Lakes	72,600	72,700	72,700	-	-	-	(100.00)%
Trans fm 1632 Rock Rd MSTU	6,600	7,400	7,400	-	-	-	(100.00)%
Trans fm 1635 Vandrblt Wtrways	22,200	22,900	22,900	-	-	-	(100.00)%
Trans fm 1637 42nd Ave SE MSTU	600	700	700	-	-	-	(100.00)%
Trans fm 1640 Blue Sage MSTU	-	2,200	2,200	-	-	-	(100.00)%
Carry Forward	17,795,600	13,843,600	20,146,100	16,559,500	-	16,559,500	19.62%
Less 5% Required By Law	-	(4,068,600)	-	(4,133,200)	-	(4,133,200)	1.59%
Total Funding	**73,625,859**	**91,545,400**	**83,580,300**	**95,208,300**	**1,204,500**	**96,412,800**	**5.32%**

Landscaping Projects (1012)

Fund Type: **Special Revenue**

Description: **Accounts for maintenance for landscaping roadsides and capital improvement projects on selected County roadways and insurance reimbursements for claims from vehicular accidents that damage improved medians and associated repairs.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	2,339,667	53,300	1,261,800	140,700	-	140,700	163.98%
Indirect Cost Reimburs	78,900	51,800	51,800	-	-	-	(100.00)%
Capital Outlay	43,733	-	-	-	-	-	N/A
Total Appropriations	**2,462,300**	**105,100**	**1,313,600**	**140,700**	**-**	**140,700**	**33.87%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	14,916	-	-	-	-	-	N/A
Interest	108,755	-	30,000	-	-	-	N/A
Carry Forward	3,762,900	105,100	1,424,300	140,700	-	140,700	33.87%
Total Funding	**3,886,571**	**105,100**	**1,454,300**	**140,700**	**-**	**140,700**	**33.87%**

Community Development (1013)

Fund Type: **Special Revenue**

Description: **Accounts for costs of community development administration, financial management, operations oversight, building permit processing, performing building inspections and contractor licensing. This fund is self-supporting through building permit revenue.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	17,981,912	20,109,500	19,284,200	20,474,800	-	20,474,800	1.82%
Operating Expense	5,628,372	8,090,700	7,523,600	8,042,500	-	8,042,500	(0.60)%
Indirect Cost Reimburs	705,500	762,100	762,100	670,300	-	670,300	(12.05)%
Capital Outlay	-	28,000	28,000	-	-	-	(100.00)%
Trans to 5006 Info Tech Cap	970,900	1,046,400	1,046,400	1,039,600	-	1,039,600	(0.65)%
Reserve for Contingencies	-	602,900	-	755,700	-	755,700	25.34%
Reserve for Prepaid Services	-	1,800,000	-	2,500,000	-	2,500,000	38.89%
Reserve for Capital	-	1,200,000	-	1,896,900	-	1,896,900	58.08%
Reserve for Cash Flow	-	2,510,800	-	2,517,800	-	2,517,800	0.28%
Reserve for Attrition	-	(337,400)	-	(335,900)	-	(335,900)	(0.44)%
Total Appropriations	**25,286,684**	**35,813,000**	**28,644,300**	**37,561,700**	**-**	**37,561,700**	**4.88%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Net Cost Community Development	(9,931,052)	-	(9,279,300)	-	-	-	N/A
Licenses & Permits	2,615,222	2,302,800	2,851,800	2,829,100	-	2,829,100	22.85%
Building Permits	17,456,706	18,510,000	19,820,000	19,820,000	-	19,820,000	7.08%
Reinspection Fees	2,149,114	3,800,000	3,200,000	3,200,000	-	3,200,000	(15.79)%
Charges For Services	54,085	47,200	50,200	50,000	-	50,000	5.93%
Miscellaneous Revenues	74,004	51,000	52,100	51,000	-	51,000	0.00%
Interest	417,465	224,400	227,600	224,400	-	224,400	0.00%
Reimb From Other Depts	818,440	2,294,300	1,787,500	2,216,600	-	2,216,600	(3.39)%
Trans fm 3025 GMgt Cap	2,242,200	-	-	-	-	-	N/A
Adv/Repay fm 1014 Plan Serv	-	1,148,800	-	-	-	-	(100.00)%
Adv/Repay fm 1015 Imp Fee Admin	-	1,200,000	-	1,200,000	-	1,200,000	0.00%
Carry Forward	9,390,500	7,481,300	9,934,400	9,279,300	-	9,279,300	24.03%
Less 5% Required By Law	-	(1,246,800)	-	(1,308,700)	-	(1,308,700)	4.96%
Total Funding	**25,286,684**	**35,813,000**	**28,644,300**	**37,561,700**	**-**	**37,561,700**	**4.88%**

Planning Services (1014)

Fund Type: **Special Revenue**

Description: **Accounts for costs of community development administration, engineering inspections, environmental permitting reviews as well as various planning functions. Services provided are Planning, Financial Administration, Environmental Review, and Engineering. Revenue is generated from development fees.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	7,584,030	8,063,200	7,922,700	8,081,600	-	8,081,600	0.23%
Operating Expense	2,450,742	4,287,900	4,004,400	4,228,500	-	4,228,500	(1.39)%
Indirect Cost Reimburs	276,300	321,000	321,000	310,800	-	310,800	(3.18)%
Capital Outlay	108,386	275,000	275,000	-	-	-	(100.00)%
Trans to 3025 Growth Mgt Cap	3,122,600	8,600	8,600	-	-	-	(100.00)%
Trans to 5006 Info Tech Cap	221,800	187,400	187,400	179,300	-	179,300	(4.32)%
Adv/Repay to 1013 Com Dev	-	1,148,800	-	-	-	-	(100.00)%
Reserve for Contingencies	-	328,300	-	317,200	-	317,200	(3.38)%
Reserve for Prepaid Services	-	4,819,500	-	5,302,600	-	5,302,600	10.02%
Reserve for Capital	-	3,468,100	-	7,922,900	-	7,922,900	128.45%
Reserve for Cash Flow	-	2,232,500	-	2,157,000	-	2,157,000	(3.38)%
Reserve for Attrition	-	(137,600)	-	(134,400)	-	(134,400)	(2.33)%
Total Appropriations	**13,763,858**	**25,002,700**	**12,719,100**	**28,365,500**	**-**	**28,365,500**	**13.45%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Net Cost Planning Services	(23,581,357)	-	(19,728,200)	-	-	-	N/A
Licenses & Permits	6,779,689	5,064,500	5,589,700	5,589,700	-	5,589,700	10.37%
Reinspection Fees	672,342	700,000	700,000	700,000	-	700,000	0.00%
Charges For Services	2,807,847	1,810,000	1,934,300	1,920,800	-	1,920,800	6.12%
Miscellaneous Revenues	3,788	300	600	-	-	-	(100.00)%
Interest	849,749	650,400	461,200	650,300	-	650,300	(0.02)%
Reimb From Other Depts	219,500	219,500	219,500	219,500	-	219,500	0.00%
Carry Forward	26,012,300	16,969,300	23,542,000	19,728,200	-	19,728,200	16.26%
Less 5% Required By Law	-	(411,300)	-	(443,000)	-	(443,000)	7.71%
Total Funding	**13,763,858**	**25,002,700**	**12,719,100**	**28,365,500**	**-**	**28,365,500**	**13.45%**

Impact Fee Administration (1015)

Fund Type: **Special Revenue**

Description: **Accounts for those sources and uses of funds associated with County impact fee operations.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	511,489	508,500	505,600	526,600	-	526,600	3.56%
Operating Expense	74,049	554,900	464,200	476,300	-	476,300	(14.16)%
Indirect Cost Reimburs	53,500	47,700	47,700	30,600	-	30,600	(35.85)%
Adv/Repay to 1013 Com Dev	-	1,200,000	-	1,200,000	-	1,200,000	0.00%
Reserve for Contingencies	-	76,700	-	78,600	-	78,600	2.48%
Reserve for Capital	-	217,400	-	53,100	-	53,100	(75.57)%
Reserve for Cash Flow	-	200,000	-	200,000	-	200,000	0.00%
Total Appropriations	**639,038**	**2,805,200**	**1,017,500**	**2,565,200**	**-**	**2,565,200**	**(8.56)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Licenses & Permits	326,088	235,000	235,000	235,000	-	235,000	0.00%
Charges For Services	172,764	83,000	61,600	61,600	-	61,600	(25.78)%
Interest	82,100	12,500	27,500	12,500	-	12,500	0.00%
Reimb From Other Depts	268,500	268,500	268,500	268,500	-	268,500	0.00%
Trans frm Tax Collector	3	-	-	-	-	-	N/A
Carry Forward	2,217,600	2,222,700	2,428,000	2,003,100	-	2,003,100	(9.88)%
Less 5% Required By Law	-	(16,500)	-	(15,500)	-	(15,500)	(6.06)%
Total Funding	**3,067,055**	**2,805,200**	**3,020,600**	**2,565,200**	**-**	**2,565,200**	**(8.56)%**

Water Pollution Control (1017)

Fund Type: **Special Revenue**

Description: **This fund was established by voter referendum, with a maximum millage rate of 0.1000 mill levied countywide. Services provided include ground water and surface water monitoring, pollution complaint investigation, laboratory analysis, and wastewater and sludge management.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	2,123,195	2,337,300	2,284,200	2,316,800	-	2,316,800	(0.88)%
Operating Expense	904,945	1,687,800	1,215,400	1,832,700	-	1,832,700	8.59%
Indirect Cost Reimburs	75,500	94,300	94,300	73,900	-	73,900	(21.63)%
Capital Outlay	-	91,000	15,100	55,000	-	55,000	(39.56)%
Trans to Property Appraiser	29,263	35,000	30,000	35,000	-	35,000	0.00%
Trans to Tax Collector	83,097	96,800	96,800	96,800	-	96,800	0.00%
Trans to 5006 Info Tech Cap	122,300	133,000	133,000	118,600	-	118,600	(10.83)%
Reserve for Contingencies	-	420,900	-	427,800	-	427,800	1.64%
Reserve for Capital	-	2,082,900	-	3,012,600	-	3,012,600	44.63%
Reserve for Cash Flow	-	786,500	-	844,000	-	844,000	7.31%
Reserve for Attrition	-	(46,800)	-	(38,400)	-	(38,400)	(17.95)%
Total Appropriations	**3,338,300**	**7,718,700**	**3,868,800**	**8,774,800**	**-**	**8,774,800**	**13.68%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	3,564,349	4,057,600	3,895,300	4,188,900	-	4,188,900	3.24%
Delinquent Ad Valorem Taxes	40,511	-	500	-	-	-	N/A
Charges For Services	50,214	30,000	24,200	30,000	-	30,000	0.00%
Miscellaneous Revenues	1,544	-	300	-	-	-	N/A
Interest	176,544	9,000	88,700	9,000	-	9,000	0.00%
Reimb From Other Depts	150,869	130,000	135,000	130,000	-	130,000	0.00%
Trans frm Property Appraiser	4,484	-	-	-	-	-	N/A
Trans frm Tax Collector	47,722	-	-	-	-	-	N/A
Trans fm 1102 TDC Bch&Inlet Adm	45,000	-	-	-	-	-	N/A
Carry Forward	3,610,200	3,696,900	4,353,100	4,628,300	-	4,628,300	25.19%
Less 5% Required By Law	-	(204,800)	-	(211,400)	-	(211,400)	3.22%
Total Funding	**7,691,435**	**7,718,700**	**8,497,100**	**8,774,800**	**-**	**8,774,800**	**13.68%**

Bayshore/Gateway Triangle Redevelopment (1020)

Fund Type: **Special Revenue**

Description: **Established in FY 2001 to implement the Bayshore/Gateway Triangle Component Section of the Collier County Community Redevelopment Plan adopted by the Community Redevelopment Agency (CRA).**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	552,750	605,800	556,200	631,900	-	631,900	4.31%
Operating Expense	217,622	414,200	455,400	353,600	-	353,600	(14.63)%
Indirect Cost Reimburs	39,800	28,500	28,500	53,400	-	53,400	87.37%
Trans to 1021 Bayshore Projects	4,186,700	4,566,900	4,733,300	4,795,200	-	4,795,200	5.00%
Reserve for Contingencies	-	25,300	-	30,100	-	30,100	18.97%
Reserve for Capital	-	-	-	293,300	-	293,300	N/A
Reserve for Cash Flow	-	87,400	-	126,000	-	126,000	44.16%
Total Appropriations	**4,996,872**	**5,728,100**	**5,773,400**	**6,283,500**	**-**	**6,283,500**	**9.70%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	-	-	5,900	-	-	-	N/A
Miscellaneous Revenues	-	-	400	-	-	-	N/A
Interest	31,335	7,000	45,600	7,000	-	7,000	0.00%
Reimb From Other Depts	214,806	333,600	333,600	377,900	-	377,900	13.28%
Trans fm 0001 General Fund	3,793,500	4,389,900	4,389,900	4,806,400	-	4,806,400	9.49%
Trans fm 1011 Unincorp GenFd	862,400	998,000	998,000	1,092,600	-	1,092,600	9.48%
Carry Forward	83,600	-	-	-	-	-	N/A
Less 5% Required By Law	-	(400)	-	(400)	-	(400)	0.00%
Total Funding	**4,985,641**	**5,728,100**	**5,773,400**	**6,283,500**	**-**	**6,283,500**	**9.70%**

Bayshore CRA Project Fund (1021)

Fund Type: **Special Revenue**

Description: **To account for the Bayshore Community Redevelopment Agency (CRA) capital program.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	403,557	-	2,957,000	520,900	-	520,900	N/A
Capital Outlay	1,897,394	4,590,300	17,204,400	4,097,700	-	4,097,700	(10.73)%
Remittances	-	-	900,000	200,000	-	200,000	N/A
Total Appropriations	**2,300,952**	**4,590,300**	**21,061,400**	**4,818,600**	**-**	**4,818,600**	**4.97%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	531,688	24,700	547,700	24,700	-	24,700	0.00%
Trans fm 1020 Bayshore CRA	4,186,700	4,566,900	4,733,300	4,795,200	-	4,795,200	5.00%
Carry Forward	13,363,000	-	15,780,400	-	-	-	N/A
Less 5% Required By Law	-	(1,300)	-	(1,300)	-	(1,300)	0.00%
Total Funding	**18,081,388**	**4,590,300**	**21,061,400**	**4,818,600**	**-**	**4,818,600**	**4.97%**

Bayshore CRA Grant (1022)

Fund Type: **Special Revenue**

Description: **To account for federal and state grants for improvement projects within the Bayshore Community Redevelopment Agency (CRA) area.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Capital Outlay	-	-	1,388,500	-	-	-	N/A
Total Appropriations	**-**	**-**	**1,388,500**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Reimb From Other Depts	-	-	1,388,500	-	-	-	N/A
Total Funding	**-**	**-**	**1,388,500**	**-**	**-**	**-**	**0.00%**

Immokalee Redevelopment (1025)

Fund Type: **Special Revenue**

Description: **Established in FY 2001 to implement the Immokalee Component Section of the Collier County Community Redevelopment Plan adopted by the Community Redevelopment Agency (CRA).**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	355,443	363,300	345,200	374,000	-	374,000	2.95%
Operating Expense	264,320	464,100	389,200	448,400	-	448,400	(3.38)%
Indirect Cost Reimburs	29,300	36,800	36,800	34,600	-	34,600	(5.98)%
Capital Outlay	-	22,500	214,300	22,500	-	22,500	0.00%
Trans to 1026 Immok CRA Capital	828,500	747,500	747,500	784,800	-	784,800	4.99%
Reserve for Contingencies	-	21,500	-	22,000	-	22,000	2.33%
Reserve for Capital	-	-	-	365,400	-	365,400	N/A
Reserve for Cash Flow	-	73,900	-	-	-	-	(100.00)%
Total Appropriations	**1,477,563**	**1,729,600**	**1,733,000**	**2,051,700**	**-**	**2,051,700**	**18.62%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	20,042	7,200	7,700	7,200	-	7,200	0.00%
Impact Fees	-	-	2,500	-	-	-	N/A
Reimb From Other Depts	91,304	92,800	92,800	124,200	-	124,200	33.84%
Trans fm 0001 General Fund	1,108,500	1,328,100	1,328,100	1,564,900	-	1,564,900	17.83%
Trans fm 1011 Unincorp GenFd	252,000	301,900	301,900	355,800	-	355,800	17.85%
Carry Forward	(3,600)	-	-	-	-	-	N/A
Less 5% Required By Law	-	(400)	-	(400)	-	(400)	0.00%
Total Funding	**1,468,246**	**1,729,600**	**1,733,000**	**2,051,700**	**-**	**2,051,700**	**18.62%**

Immokalee CRA Capital (1026)

Fund Type: **Special Revenue**

Description: **To account for the Immokalee Community Redevelopment Agency (CRA) capital program.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	7,005	100,000	361,000	250,000	-	250,000	150.00%
Capital Outlay	14,321	653,700	5,387,100	541,000	-	541,000	(17.24)%
Grants and Aid	-	-	185,000	-	-	-	N/A
Total Appropriations	**21,326**	**753,700**	**5,933,100**	**791,000**	**-**	**791,000**	**4.95%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	157,205	6,500	160,400	6,500	-	6,500	0.00%
Trans fm 1025 Immok CRA	828,500	747,500	747,500	784,800	-	784,800	4.99%
Carry Forward	4,060,800	-	5,025,200	-	-	-	N/A
Less 5% Required By Law	-	(300)	-	(300)	-	(300)	0.00%
Total Funding	**5,046,505**	**753,700**	**5,933,100**	**791,000**	**-**	**791,000**	**4.95%**

Immokalee CRA Grant (1027)

Fund Type: **Special Revenue**

Description: **To account for federal and state grants for improvement projects within the Immokalee Community Redevelopment Agency (CRA) Area.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	26,371	-	-	-	-	-	N/A
Capital Outlay	-	-	1,212,300	-	-	-	N/A
Total Appropriations	**26,371**	**-**	**1,212,300**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	-	-	987,000	-	-	-	N/A
Interest	(2)	-	-	-	-	-	N/A
Reimb From Other Depts	48,836	-	225,300	-	-	-	N/A
Total Funding	**48,834**	**-**	**1,212,300**	**-**	**-**	**-**	**0.00%**

Immokalee CRA Grant Match (1028)

Fund Type: **Special Revenue**

Description: **To account for the Community Redevelopment Agency (CRA) matching contributions for various related grants.**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	(480)	-	-	-	-	-	N/A
Total Funding	**(480)**	**-**	**-**	**-**	**-**	**-**	**0.00%**

Ave Maria Innovation Zone (1030)

Fund Type: **Special Revenue**

Description: **Established in FY 2015 to attract and retain qualified targeted industry businesses within the defined unincorporated area of Collier County.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	5,800	5,800	5,800	-	5,800	0.00%
Remittances	-	500,000	500,000	250,000	-	250,000	(50.00)%
Restricted for Unfunded Requests	-	800,300	-	775,400	-	775,400	(3.11)%
Total Appropriations	**-**	**1,306,100**	**505,800**	**1,031,200**	**-**	**1,031,200**	**(21.05)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	37,694	32,900	22,400	24,500	-	24,500	(25.53)%
Trans fm 0001 General Fund	130,100	144,100	144,100	156,300	-	156,300	8.47%
Trans fm 1011 Unincorp GenFd	29,600	32,800	32,800	35,600	-	35,600	8.54%
Carry Forward	925,100	1,097,900	1,122,500	816,000	-	816,000	(25.68)%
Less 5% Required By Law	-	(1,600)	-	(1,200)	-	(1,200)	(25.00)%
Total Funding	**1,122,494**	**1,306,100**	**1,321,800**	**1,031,200**	**-**	**1,031,200**	**(21.05)%**

I-75 & Collier Blvd Innovation Zone (1031)

Fund Type: **Special Revenue**

Description: **Established in FY 2018 (with a base year of 2016 - FY 2017) to promote economic growth, which results in high-wage jobs and helps diversify the economy.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	1,000	-	1,000	-	1,000	0.00%
Remittances	2,557,875	2,000,000	2,000,000	2,000,000	-	2,000,000	0.00%
Adv/Repay to 0001 Gen Fd	-	-	-	2,295,100	-	2,295,100	N/A
Restricted for Unfunded Requests	-	744,700	-	888,300	-	888,300	19.28%
Total Appropriations	**2,557,875**	**2,745,700**	**2,000,000**	**5,184,400**	**-**	**5,184,400**	**88.82%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	84,456	22,000	23,500	24,400	-	24,400	10.91%
Trans fm 0001 General Fund	591,700	820,700	820,700	3,533,500	-	3,533,500	330.55%
Trans fm 1011 Unincorp GenFd	134,500	186,600	186,600	814,400	-	814,400	336.44%
Adv/Repay fm 0001 Gen Fd	1,356,800	1,561,200	1,561,200	-	-	-	(100.00)%
Carry Forward	611,800	156,300	221,300	813,300	-	813,300	420.35%
Less 5% Required By Law	-	(1,100)	-	(1,200)	-	(1,200)	9.09%
Total Funding	**2,779,256**	**2,745,700**	**2,813,300**	**5,184,400**	**-**	**5,184,400**	**88.82%**

Golden Gate City Economic Development Zone (1032)

Fund Type: **Special Revenue**

Description: **Established in FY 2019 (with an October 1, 2015 base year) to attract and retain qualified targeted industry businesses within the defined unincorporated area of Collier County.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	1,000	1,000	-	-	-	(100.00)%
Remittances	-	226,800	789,000	-	-	-	(100.00)%
Restricted for Unfunded Requests	-	14,884,200	-	18,626,100	-	18,626,100	25.14%
Total Appropriations	**-**	**15,112,000**	**790,000**	**18,626,100**	**-**	**18,626,100**	**23.25%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	407,626	352,000	252,700	352,000	-	352,000	0.00%
Trans fm 0001 General Fund	2,279,000	2,479,300	2,479,300	2,664,800	-	2,664,800	7.48%
Trans fm 1011 Unincorp GenFd	518,100	563,600	563,600	605,800	-	605,800	7.49%
Carry Forward	9,310,700	11,734,700	12,515,500	15,021,100	-	15,021,100	28.01%
Less 5% Required By Law	-	(17,600)	-	(17,600)	-	(17,600)	0.00%
Total Funding	**12,515,426**	**15,112,000**	**15,811,100**	**18,626,100**	**-**	**18,626,100**	**23.25%**

Ochopee Fire Control District (1040)

Fund Type: **Special Revenue**

Description: **The fire district is a Municipal Service Taxing Unit (MSTU) that provides services to the residents of Ochopee and is supported by ad valorem taxes. Ad valorem revenues collected are paid to Greater Naples Fire and Rescue District until all legislative action is complete and Ochopee Fire Control District is incorporated into the Greater Naples Fire and Rescue District.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	-	1,100	3,600	-	3,600	N/A
Indirect Cost Reimburs	20,200	21,100	21,100	15,600	-	15,600	(26.07)%
Capital Outlay	847,989	873,200	704,100	857,000	-	857,000	(1.86)%
Remittances	4,234,518	5,499,000	5,875,300	5,370,900	1,384,600	6,755,500	22.85%
Trans to Property Appraiser	13,916	16,000	15,000	16,900	-	16,900	5.63%
Trans to Tax Collector	39,593	45,000	45,000	42,800	-	42,800	(4.89)%
Reserve for Contingencies	-	453,200	-	624,700	138,500	763,200	68.40%
Reserve for Cash Flow	-	249,300	-	267,000	-	267,000	7.10%
Total Appropriations	**5,156,216**	**7,156,800**	**6,661,600**	**7,198,500**	**1,523,100**	**8,721,600**	**21.86%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	1,821,807	2,083,200	1,999,900	2,112,700	-	2,112,700	1.42%
Delinquent Ad Valorem Taxes	57,837	-	-	-	-	-	N/A
Miscellaneous Revenues	5,000	-	-	-	-	-	N/A
Interest	72,616	26,500	45,000	38,000	-	38,000	43.40%
Trans frm Property Appraiser	2,187	-	-	-	-	-	N/A
Trans frm Tax Collector	22,738	-	-	-	-	-	N/A
Trans fm 0001 General Fund	905,400	1,047,800	1,047,800	1,079,200	403,400	1,482,600	41.50%
Trans fm 1011 Unincorp GenFd	2,216,800	2,832,800	2,832,800	2,917,800	1,119,700	4,037,500	42.53%
Carry Forward	1,946,200	1,271,900	1,894,400	1,158,300	-	1,158,300	(8.93)%
Less 5% Required By Law	-	(105,400)	-	(107,500)	-	(107,500)	1.99%
Total Funding	**7,050,586**	**7,156,800**	**7,819,900**	**7,198,500**	**1,523,100**	**8,721,600**	**21.86%**

Goodland/Horr's Island Fire District (1041)

Fund Type: **Special Revenue**

Description: **This fire district is a Municipal Service Taxing Unit (MSTU) supported by ad valorem taxes providing service to the residents of Goodland through a contractual agreement with a local fire department.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Indirect Cost Reimburs	1,000	1,200	1,200	1,000	-	1,000	(16.67)%
Remittances	166,427	207,000	207,000	220,600	-	220,600	6.57%
Trans to Property Appraiser	1,332	1,500	1,600	1,700	-	1,700	13.33%
Trans to Tax Collector	4,276	4,700	5,000	4,900	-	4,900	4.26%
Reserve for Contingencies	-	-	-	5,100	-	5,100	N/A
Total Appropriations	**173,036**	**214,400**	**214,800**	**233,300**	**-**	**233,300**	**8.82%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	171,009	198,900	181,000	218,400	-	218,400	9.80%
Delinquent Ad Valorem Taxes	10,906	-	-	-	-	-	N/A
Interest	4,041	2,000	600	500	-	500	(75.00)%
Trans frm Property Appraiser	211	1,000	500	1,000	-	1,000	0.00%
Trans frm Tax Collector	2,456	1,700	1,000	1,700	-	1,700	0.00%
Carry Forward	38,800	20,800	54,300	22,600	-	22,600	8.65%
Less 5% Required By Law	-	(10,000)	-	(10,900)	-	(10,900)	9.00%
Total Funding	**227,423**	**214,400**	**237,400**	**233,300**	**-**	**233,300**	**8.82%**

Court Innovations (1050)

Fund Type: **Special Revenue**

Description: **Provides guardianship services to indigent, incapacitated adults. Funding is provided by additional court costs established by Statute 939.185 F.S. and adopted by Ordinance 04-42.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	-	-	59,000	86,200	-	86,200	N/A
Operating Expense	-	184,000	-	-	-	-	(100.00)%
Trans to 1051 Court Admin	184,914	-	-	-	-	-	N/A
Restricted for Unfunded Requests	-	-	-	96,600	-	96,600	N/A
Total Appropriations	**184,914**	**184,000**	**59,000**	**182,800**	**-**	**182,800**	**(0.65)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Fines & Forfeitures	45,649	42,500	42,500	42,500	-	42,500	0.00%
Interest	6,873	500	2,500	500	-	500	0.00%
Carry Forward	288,400	143,200	156,000	142,000	-	142,000	(0.84)%
Less 5% Required By Law	-	(2,200)	-	(2,200)	-	(2,200)	0.00%
Total Funding	**340,922**	**184,000**	**201,000**	**182,800**	**-**	**182,800**	**(0.65)%**

Court Administration (1051)

Fund Type: **Special Revenue**

Description: **Established to account for county costs associated with the activities of the 20th Judicial Circuit. The revenues for this fund consist of Probation Fees and a transfer from the General Fund.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	2,785,426	3,040,500	2,814,200	3,039,300	-	3,039,300	(0.04)%
Operating Expense	265,312	344,600	320,200	349,700	-	349,700	1.48%
Capital Outlay	-	6,000	-	-	-	-	(100.00)%
Trans to 1054 Court IT Fee	130,000	611,900	611,900	620,800	-	620,800	1.45%
Trans to 1132 Teen Court	36,900	21,900	21,900	35,400	-	35,400	61.64%
Trans to 1145 Law Library	68,500	80,400	80,400	89,100	-	89,100	10.82%
Restricted for Unfunded Requests	-	-	-	330,000	-	330,000	N/A
Total Appropriations	**3,286,138**	**4,105,300**	**3,848,600**	**4,464,300**	**-**	**4,464,300**	**8.74%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	99,522	125,000	90,000	125,000	-	125,000	0.00%
Fines & Forfeitures	611,889	594,100	593,500	594,100	-	594,100	0.00%
Interest	20,422	5,500	7,000	5,500	-	5,500	0.00%
Trans fm 0001 General Fund	2,401,700	3,263,900	3,263,900	3,323,300	-	3,323,300	1.82%
Trans fm 1050 Court Innov	184,914	-	-	-	-	-	N/A
Carry Forward	314,400	153,000	346,800	452,600	-	452,600	195.82%
Less 5% Required By Law	-	(36,200)	-	(36,200)	-	(36,200)	0.00%
Total Funding	**3,632,846**	**4,105,300**	**4,301,200**	**4,464,300**	**-**	**4,464,300**	**8.74%**

State Housing Incentive Partnership (1053)

Fund Type: **Special Revenue**

Description: **Grant funds used to provide affordable housing strategies such as impact fee waivers and deferrals, housing rehabilitation and down payment/closing cost assistance.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	409,305	-	800,300	-	-	-	N/A
Operating Expense	57,606	-	77,800	-	-	-	N/A
Grants and Aid	680,032	-	2,844,600	-	-	-	N/A
Remittances	5,328,573	-	8,587,400	-	-	-	N/A
Total Appropriations	**6,475,516**	**-**	**12,310,100**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	3,000,452	-	12,267,800	-	-	-	N/A
Miscellaneous Revenues	210,708	-	-	-	-	-	N/A
Interest	462,623	-	42,300	-	-	-	N/A
Total Funding	**3,673,783**	**-**	**12,310,100**	**-**	**-**	**-**	**0.00%**

Court Information Technology Fee (1054)

Fund Type: **Special Revenue**

Description: **Funding is provided by a $2 service charge for recording documents or instruments as listed in S.28.222 F.S. These funds are used to support court-related technology throughout the various entities of the Court.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	171,736	205,000	167,900	212,200	-	212,200	3.51%
Operating Expense	1,169,617	1,400,800	1,354,700	1,426,000	-	1,426,000	1.80%
Indirect Cost Reimburs	16,500	22,400	22,400	24,900	-	24,900	11.16%
Capital Outlay	-	50,000	40,000	125,000	-	125,000	150.00%
Reserve for Contingencies	-	42,000	-	44,700	-	44,700	6.43%
Total Appropriations	**1,357,852**	**1,720,200**	**1,585,000**	**1,832,800**	**-**	**1,832,800**	**6.55%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	788,362	700,000	700,000	700,000	-	700,000	0.00%
Interest	42,531	5,500	20,700	5,500	-	5,500	0.00%
Trans fm 1051 Court Admin	130,000	611,900	611,900	620,800	-	620,800	1.45%
Carry Forward	1,191,300	438,100	794,200	541,800	-	541,800	23.67%
Less 5% Required By Law	-	(35,300)	-	(35,300)	-	(35,300)	0.00%
Total Funding	**2,152,193**	**1,720,200**	**2,126,800**	**1,832,800**	**-**	**1,832,800**	**6.55%**

University Extension Trust Fund (1055)

Fund Type: **Special Revenue**

Description: **This fund was established to receive donations and monitor expenditures as (if) designated by specific donation stipulations.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	22,987	37,900	29,900	17,600	-	17,600	(53.56)%
Reserve for Contingencies	-	1,000	-	1,500	-	1,500	50.00%
Restricted for Unfunded Requests	-	55,900	-	111,900	-	111,900	100.18%
Total Appropriations	**22,987**	**94,800**	**29,900**	**131,000**	**-**	**131,000**	**38.19%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	26,473	21,000	32,000	25,000	-	25,000	19.05%
Interest	3,771	-	1,500	-	-	-	N/A
Carry Forward	96,500	74,900	103,700	107,300	-	107,300	43.26%
Less 5% Required By Law	-	(1,100)	-	(1,300)	-	(1,300)	18.18%
Total Funding	**126,744**	**94,800**	**137,200**	**131,000**	**-**	**131,000**	**38.19%**

Court Maintenance Fund (1056)

Fund Type: **Special Revenue**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	197,382	-	5,456,300	-	-	-	N/A
Capital Outlay	1,761,724	-	4,431,200	-	-	-	N/A
Reserve for Capital	-	5,704,800	-	3,093,000	-	3,093,000	(45.78)%
Total Appropriations	**1,959,106**	**5,704,800**	**9,887,500**	**3,093,000**	**-**	**3,093,000**	**(45.78)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Fines & Forfeitures	1,050,435	900,000	900,000	900,000	-	900,000	0.00%
Miscellaneous Revenues	105,553	-	-	-	-	-	N/A
Interest	403,112	35,000	174,100	35,000	-	35,000	0.00%
Carry Forward	11,418,200	4,816,600	11,018,200	2,204,800	-	2,204,800	(54.22)%
Less 5% Required By Law	-	(46,800)	-	(46,800)	-	(46,800)	0.00%
Total Funding	**12,977,299**	**5,704,800**	**12,092,300**	**3,093,000**	**-**	**3,093,000**	**(45.78)%**

GAC Trust Land Sales (1057)

Fund Type: **Special Revenue**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	2	5,000	5,000	5,000	-	5,000	0.00%
Remittances	399,772	-	-	-	-	-	N/A
Reserve for Capital	-	2,269,400	-	2,333,500	-	2,333,500	2.82%
Total Appropriations	**399,774**	**2,274,400**	**5,000**	**2,338,500**	**-**	**2,338,500**	**2.82%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	89,355	71,500	68,000	50,000	-	50,000	(30.07)%
Carry Forward	2,538,500	2,206,500	2,228,000	2,291,000	-	2,291,000	3.83%
Less 5% Required By Law	-	(3,600)	-	(2,500)	-	(2,500)	(30.56)%
Total Funding	**2,627,855**	**2,274,400**	**2,296,000**	**2,338,500**	**-**	**2,338,500**	**2.82%**

Office of Utility Regulation Fee Trust (1059)

Fund Type: **Special Revenue**

Description: **Provides for the regulation of privately owned water, bulk water, and wastewater utilities providing service within the unincorporated areas of Collier County. This regulatory body was approved by the BCC in May 1996. Franchise fees from the regulated utilities are the principal revenue source.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	312,091	329,100	321,000	334,200	-	334,200	1.55%
Operating Expense	38,751	79,200	73,200	91,800	-	91,800	15.91%
Indirect Cost Reimburs	14,900	30,600	30,600	22,500	-	22,500	(26.47)%
Trans to 5006 Info Tech Cap	12,700	3,200	3,200	6,500	-	6,500	103.13%
Reserve for Contingencies	-	20,000	-	20,000	-	20,000	0.00%
Reserve for Capital	-	590,800	-	697,700	-	697,700	18.09%
Reserve for Cash Flow	-	36,800	-	37,800	-	37,800	2.72%
Reserve for Attrition	-	(5,800)	-	(5,800)	-	(5,800)	0.00%
Total Appropriations	**378,442**	**1,083,900**	**428,000**	**1,204,700**	**-**	**1,204,700**	**11.14%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Franchise Fees	189,400	140,000	170,000	160,000	-	160,000	14.29%
Interest	32,887	25,000	14,800	25,000	-	25,000	0.00%
Reimb From Other Depts	196,272	100,000	100,000	148,300	-	148,300	48.30%
Carry Forward	983,800	832,200	1,023,900	880,700	-	880,700	5.83%
Less 5% Required By Law	-	(13,300)	-	(9,300)	-	(9,300)	(30.08)%
Total Funding	**1,402,359**	**1,083,900**	**1,308,700**	**1,204,700**	**-**	**1,204,700**	**11.14%**

800 MHz Intergovernmental Radio Communication Program (1060)

Fund Type: **Special Revenue**

Description: **Provides funding for operating and maintenance costs of the 800 MHz radio system. Revenue is generated from a $12.50 surcharge on moving traffic violations. A transfer from the General Fund is required to fully fund the operational costs for the 800 MHz radio system.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	278,030	282,400	284,400	289,900	-	289,900	2.66%
Operating Expense	2,289,599	2,232,000	2,235,300	2,302,600	-	2,302,600	3.16%
Indirect Cost Reimburs	9,700	17,900	17,900	15,800	-	15,800	(11.73)%
Reserve for Contingencies	-	53,300	-	65,300	-	65,300	22.51%
Reserve for Cash Flow	-	-	-	88,200	-	88,200	N/A
Total Appropriations	**2,577,328**	**2,585,600**	**2,537,600**	**2,761,800**	**-**	**2,761,800**	**6.81%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	302,377	250,000	250,000	250,000	-	250,000	0.00%
Miscellaneous Revenues	158,941	155,000	157,800	160,500	-	160,500	3.55%
Interest	23,659	12,500	11,000	12,500	-	12,500	0.00%
Reimb From Other Depts	367,560	405,000	405,000	417,100	-	417,100	2.99%
Trans fm 0001 General Fund	1,323,700	1,784,000	1,784,000	1,837,500	-	1,837,500	3.00%
Carry Forward	436,300	-	35,200	105,400	-	105,400	N/A
Less 5% Required By Law	-	(20,900)	-	(21,200)	-	(21,200)	1.44%
Total Funding	**2,612,537**	**2,585,600**	**2,643,000**	**2,761,800**	**-**	**2,761,800**	**6.81%**

Conservation Collier - Land Acquisition (1061)

Fund Type: **Special Revenue**

Description: **To acquire environmentally sensitive lands through the development and implementation of innovative purchase strategies designed to promote conservation, and restoration of County's natural resources.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	495,620	516,000	497,400	528,100	-	528,100	2.34%
Operating Expense	110,104	305,000	267,800	314,800	-	314,800	3.21%
Indirect Cost Reimburs	66,800	87,500	87,500	121,700	-	121,700	39.09%
Capital Outlay	18,122,458	34,376,800	9,870,000	37,396,300	-	37,396,300	8.78%
Trans to Property Appraiser	249,523	313,300	313,300	329,000	-	329,000	5.01%
Trans to Tax Collector	625,220	975,100	975,100	975,000	-	975,000	(0.01)%
Trans to 1062 ConservCollr Maint	6,900,000	16,422,000	16,422,000	17,078,900	-	17,078,900	4.00%
Trans to 1063 ConservCollr Proj	1,077,000	3,276,900	3,276,900	500,000	-	500,000	(84.74)%
Reserve for Capital	-	-	-	9,906,200	-	9,906,200	N/A
Total Appropriations	**27,646,726**	**56,272,600**	**31,710,000**	**67,150,000**	**-**	**67,150,000**	**19.33%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	30,369,246	34,572,600	34,572,600	35,690,500	-	35,690,500	3.23%
Delinquent Ad Valorem Taxes	341,766	2,600	2,600	2,600	-	2,600	0.00%
Miscellaneous Revenues	1,683,649	32,000	215,200	32,000	-	32,000	0.00%
Interest	1,566,831	504,100	783,400	504,100	-	504,100	0.00%
Trans frm Property Appraiser	38,236	-	-	-	-	-	N/A
Trans frm Tax Collector	359,059	-	-	-	-	-	N/A
Carry Forward	22,156,400	22,916,900	28,868,500	32,732,300	-	32,732,300	42.83%
Less 5% Required By Law	-	(1,755,600)	-	(1,811,500)	-	(1,811,500)	3.18%
Total Funding	**56,515,188**	**56,272,600**	**64,442,300**	**67,150,000**	**-**	**67,150,000**	**19.33%**

Conservation Collier Maintenance (1062)

Fund Type: **Special Revenue**

Description: **To manage and maintain acquired environmentally sensitive lands in perpetuity through the development and implementation of plans and programs that are designed to protect, conserve, and restore the County's natural resources.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	434,122	472,000	470,100	486,200	-	486,200	3.01%
Operating Expense	786,987	1,337,700	1,270,500	1,360,900	-	1,360,900	1.73%
Indirect Cost Reimburs	48,500	42,100	42,100	53,100	-	53,100	26.13%
Capital Outlay	24,999	335,000	250,000	207,000	-	207,000	(38.21)%
Trans to 5006 Info Tech Cap	28,500	25,800	25,800	35,900	-	35,900	39.15%
Reserve for Contingencies	-	54,700	-	52,700	-	52,700	(3.66)%
Restricted for Unfunded Requests	-	62,511,700	-	80,453,500	-	80,453,500	28.70%
Total Appropriations	**1,323,109**	**64,779,000**	**2,058,500**	**82,649,300**	**-**	**82,649,300**	**27.59%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	240,790	16,400	59,100	16,500	-	16,500	0.61%
Interest	1,574,175	830,800	997,000	830,800	-	830,800	0.00%
Trans fm 1061 ConsrvCollr-Land	6,900,000	16,422,000	16,422,000	17,078,900	-	17,078,900	4.00%
Carry Forward	41,954,000	47,552,200	49,345,900	64,765,500	-	64,765,500	36.20%
Less 5% Required By Law	-	(42,400)	-	(42,400)	-	(42,400)	0.00%
Total Funding	**50,668,965**	**64,779,000**	**66,824,000**	**82,649,300**	**-**	**82,649,300**	**27.59%**

Conservation Collier Projects (1063)

Fund Type: **Special Revenue**

Description: **This fund accounts for Conservation Collier Capital Improvement Projects**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	148,144	747,500	1,268,000	84,400	-	84,400	(88.71)%
Capital Outlay	-	2,502,500	3,882,600	75,000	-	75,000	(97.00)%
Reserve for Capital	-	81,400	-	513,700	-	513,700	531.08%
Total Appropriations	**148,144**	**3,331,400**	**5,150,600**	**673,100**	**-**	**673,100**	**(79.80)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	56,048	1,600	51,000	1,600	-	1,600	0.00%
Trans fm 1061 ConsrvCollr-Land	1,077,000	3,276,900	3,276,900	500,000	-	500,000	(84.74)%
Carry Forward	1,009,400	53,000	1,994,300	171,600	-	171,600	223.77%
Less 5% Required By Law	-	(100)	-	(100)	-	(100)	0.00%
Total Funding	**2,142,448**	**3,331,400**	**5,322,200**	**673,100**	**-**	**673,100**	**(79.80)%**

Combined 911 System (1067)

Fund Type: **Special Revenue**

Description: **Established to provide for costs associated with the Emergency 911 telephone system. Revenues are from a surcharge to cellular and land-line telephone users that are billed and collected by the telephone company and remitted to the County.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Remittances	2,299,975	2,393,000	3,502,800	2,536,100	-	2,536,100	5.98%
Reserve for Contingencies	-	200,000	-	200,000	-	200,000	0.00%
Reserve for Capital	-	1,193,000	-	515,900	-	515,900	(56.76)%
Total Appropriations	**2,299,975**	**3,786,000**	**3,502,800**	**3,252,000**	**-**	**3,252,000**	**(14.10)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	2,402,402	1,716,500	2,500,000	2,166,100	-	2,166,100	26.19%
Interest	64,938	12,000	36,400	15,000	-	15,000	25.00%
Carry Forward	1,980,600	2,143,900	2,146,400	1,180,000	-	1,180,000	(44.96)%
Less 5% Required By Law	-	(86,400)	-	(109,100)	-	(109,100)	26.27%
Total Funding	**4,447,939**	**3,786,000**	**4,682,800**	**3,252,000**	**-**	**3,252,000**	**(14.10)%**

Sheriff Confiscated Property Trust Fund (1068)

Fund Type: **Special Revenue**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Remittances	22,500	12,500	21,500	12,500	-	12,500	0.00%
Reserve for Contingencies	-	1,100	-	1,100	-	1,100	0.00%
Reserve for Capital	-	532,900	-	684,900	-	684,900	28.52%
Total Appropriations	**22,500**	**546,500**	**21,500**	**698,500**	**-**	**698,500**	**27.81%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Fines & Forfeitures	126,286	-	32,000	-	-	-	N/A
Interest	22,397	6,000	25,000	6,000	-	6,000	0.00%
Carry Forward	531,100	540,800	657,300	692,800	-	692,800	28.11%
Less 5% Required By Law	-	(300)	-	(300)	-	(300)	0.00%
Total Funding	**679,783**	**546,500**	**714,300**	**698,500**	**-**	**698,500**	**27.81%**

Juvenile Cyber Safety (1069)

Fund Type: **Special Revenue**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Remittances	-	3,100	-	3,300	-	3,300	6.45%
Total Appropriations	**-**	**3,100**	**-**	**3,300**	**-**	**3,300**	**6.45%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	48	-	-	-	-	-	N/A
Interest	114	-	-	-	-	-	N/A
Carry Forward	3,100	3,100	3,300	3,300	-	3,300	6.45%
Total Funding	**3,262**	**3,100**	**3,300**	**3,300**	**-**	**3,300**	**6.45%**

Crime Prevention Trust Fund (1070)

Fund Type: **Special Revenue**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Remittances	105,987	475,000	147,700	325,000	-	325,000	(31.58)%
Reserve for Contingencies	-	45,000	-	32,000	-	32,000	(28.89)%
Reserve for Capital	-	210,000	-	291,600	-	291,600	38.86%
Total Appropriations	**105,987**	**730,000**	**147,700**	**648,600**	**-**	**648,600**	**(11.15)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	71,108	76,000	61,500	61,000	-	61,000	(19.74)%
Interest	23,984	6,000	24,200	6,000	-	6,000	0.00%
Carry Forward	657,900	652,100	647,000	585,000	-	585,000	(10.29)%
Less 5% Required By Law	-	(4,100)	-	(3,400)	-	(3,400)	(17.07)%
Total Funding	**752,992**	**730,000**	**732,700**	**648,600**	**-**	**648,600**	**(11.15)%**

Law Enforcement Trust Fund (1071)

Fund Type: **Special Revenue**

Description: **Pursuant to Florida Statutes 318.18(11)(d), a two dollar court costs is assessed for each infraction which can be used for criminal justice advanced and specialized training and criminal justice training school enhancements as provided under Florida Statutes 938.15.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Remittances	199,556	100,000	-	200,000	-	200,000	100.00%
Reserve for Contingencies	-	10,000	-	10,000	-	10,000	0.00%
Reserve for Capital	-	304,000	-	287,300	-	287,300	(5.49)%
Total Appropriations	**199,556**	**414,000**	**-**	**497,300**	**-**	**497,300**	**20.12%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Fines & Forfeitures	66,206	80,000	73,300	50,000	-	50,000	(37.50)%
Interest	15,813	10,000	11,000	10,000	-	10,000	0.00%
Carry Forward	473,500	328,500	356,000	440,300	-	440,300	34.03%
Less 5% Required By Law	-	(4,500)	-	(3,000)	-	(3,000)	(33.33)%
Total Funding	**555,518**	**414,000**	**440,300**	**497,300**	**-**	**497,300**	**20.12%**

Domestic Violence Trust Fund (1072)

Fund Type: **Special Revenue**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Remittances	4,194	50,000	22,300	50,000	-	50,000	0.00%
Reserve for Contingencies	-	5,000	-	5,000	-	5,000	0.00%
Reserve for Capital	-	468,700	-	508,600	-	508,600	8.51%
Total Appropriations	**4,194**	**523,700**	**22,300**	**563,600**	**-**	**563,600**	**7.62%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Fines & Forfeitures	23,730	20,000	23,400	20,000	-	20,000	0.00%
Interest	18,369	5,000	5,000	5,000	-	5,000	0.00%
Carry Forward	495,900	500,200	533,800	539,900	-	539,900	7.94%
Less 5% Required By Law	-	(1,500)	-	(1,300)	-	(1,300)	(13.33)%
Total Funding	**537,999**	**523,700**	**562,200**	**563,600**	**-**	**563,600**	**7.62%**

Affordable Housing (1075)

Fund Type: **Special Revenue**

Description: **This fund was established by Resolution 2007-203 to accept voluntary donations to the County to further affordable workforce housing initiatives.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Capital Outlay	1,093,009	-	-	-	-	-	N/A
Remittances	893,826	2,200,100	-	1,658,800	-	1,658,800	(24.60)%
Total Appropriations	**1,986,835**	**2,200,100**	**-**	**1,658,800**	**-**	**1,658,800**	**(24.60)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	8,713	-	-	-	-	-	N/A
Interest	52,941	15,300	21,800	-	-	-	(100.00)%
Reimb From Other Depts	893,826	-	-	-	-	-	N/A
Trans fm 0001 General Fund	500,000	500,000	500,000	500,000	-	500,000	0.00%
Carry Forward	1,168,300	1,685,600	637,000	1,158,800	-	1,158,800	(31.25)%
Less 5% Required By Law	-	(800)	-	-	-	-	(100.00)%
Total Funding	**2,623,780**	**2,200,100**	**1,158,800**	**1,658,800**	**-**	**1,658,800**	**(24.60)%**

Housing Density Bonus (1076)

Fund Type: **Special Revenue**

Description: **To account for proceeds from affordable housing units sold in excess of 5% annual increase in value over the original purchase price per Collier County Land Development Code 2.06.04(A). Expenditures are to be used to promote additional affordable housing programs within the County.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Trans to 1077 Misc Grants	-	50,700	48,100	-	-	-	(100.00)%
Total Appropriations	**-**	**50,700**	**48,100**	**-**	**-**	**-**	**(100.00)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	1,676	-	700	-	-	-	N/A
Carry Forward	45,700	50,700	47,400	-	-	-	(100.00)%
Total Funding	**47,376**	**50,700**	**48,100**	**-**	**-**	**-**	**(100.00)%**

Affordable Housing (1077)

Fund Type: **Special Revenue**

Description: **The monies in this fund are primarily sourced from affordable housing initiatives.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	162,438	358,300	494,400	370,700	-	370,700	3.46%
Operating Expense	49,287	48,100	93,700	81,400	-	81,400	69.23%
Grants and Aid	96,235	86,700	779,300	15,200	-	15,200	(82.47)%
Total Appropriations	**307,959**	**493,100**	**1,367,400**	**467,300**	**-**	**467,300**	**(5.23)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	32,550	17,400	18,300	17,000	-	17,000	(2.30)%
Interest	35,598	22,600	14,500	14,500	-	14,500	(35.84)%
Trans fm 0001 General Fund	222,600	403,400	403,400	413,500	-	413,500	2.50%
Trans fm 1076 Housing Density Bonsu	-	50,700	48,100	-	-	-	(100.00)%
Carry Forward	924,200	1,000	907,000	23,900	-	23,900	2,290.00%
Less 5% Required By Law	-	(2,000)	-	(1,600)	-	(1,600)	(20.00)%
Total Funding	**1,214,948**	**493,100**	**1,391,300**	**467,300**	**-**	**467,300**	**(5.23)%**

TDC Beach Park Facilities (1100)

Fund Type: **Special Revenue**

Description: **This fund accounts for the portion of tourist development tax dollars that funds beach park facility, infrastructure and parking projects.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	72,093	-	421,600	6,900,000	-	6,900,000	N/A
Capital Outlay	23,822	-	2,630,100	-	-	-	N/A
Remittances	-	-	147,500	-	-	-	N/A
Trans to Tax Collector	35,685	50,000	50,000	52,500	-	52,500	5.00%
Reserve for Capital	-	8,852,700	-	4,589,300	-	4,589,300	(48.16)%
Total Appropriations	**131,600**	**8,902,700**	**3,249,200**	**11,541,800**	**-**	**11,541,800**	**29.64%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Tourist Devel Tax	1,784,224	1,425,600	1,703,400	1,496,800	-	1,496,800	4.99%
Interest	336,271	60,000	247,000	60,000	-	60,000	0.00%
Adv/Repay fm 3007 Sports Cmplx	250,000	250,000	250,000	250,000	-	250,000	0.00%
Carry Forward	8,622,800	7,241,400	10,861,700	9,812,900	-	9,812,900	35.51%
Less 5% Required By Law	-	(74,300)	-	(77,900)	-	(77,900)	4.85%
Total Funding	**10,993,295**	**8,902,700**	**13,062,100**	**11,541,800**	**-**	**11,541,800**	**29.64%**

Tourism Promotion (1101)

Fund Type: **Special Revenue**

Description: **This fund accounts for the portion of tourist development tax dollars that fund marketing and promotion activities. The tourist tax is levied against short-term (6 month or less) rentals that include hotel, motel rooms, condominiums and houses, campgrounds and other lodgings.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	13,973,417	10,965,400	15,058,000	10,585,200	3,300,000	13,885,200	26.63%
Indirect Cost Reimburs	99,600	96,400	96,400	117,200	-	117,200	21.58%
Trans to Tax Collector	371,089	432,800	432,800	457,400	-	457,400	5.68%
Trans to 1104 TDC Mgt & Ops	1,622,900	1,686,000	1,686,000	1,745,100	-	1,745,100	3.51%
Trans to 1108 TDC Cap Proj	-	11,743,900	11,743,900	-	-	-	(100.00)%
Trans to 1109 Sports Complx	515,800	531,300	531,300	547,200	-	547,200	2.99%
Reserve for Contingencies	-	276,600	-	346,300	-	346,300	25.20%
Restricted for Unfunded Requests	-	19,048,300	-	19,205,800	-	19,205,800	0.83%
Total Appropriations	**16,582,806**	**44,780,700**	**29,548,400**	**33,004,200**	**3,300,000**	**36,304,200**	**(18.93)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Tourist Devel Tax	18,554,457	14,425,900	20,009,000	11,947,200	3,300,000	15,247,200	5.69%
Miscellaneous Revenues	33	-	-	-	-	-	N/A
Interest	989,945	185,000	842,500	185,000	-	185,000	0.00%
Trans fm 1106 TDC Promo	-	822,100	822,100	105,500	-	105,500	(87.17)%
Carry Forward	26,451,400	30,078,300	29,413,000	21,538,200	-	21,538,200	(28.39)%
Less 5% Required By Law	-	(730,600)	-	(771,700)	-	(771,700)	5.63%
Total Funding	**45,995,835**	**44,780,700**	**51,086,600**	**33,004,200**	**3,300,000**	**36,304,200**	**(18.93)%**

TDC Beach Renourishment and Inlet Project Management (1102)

Fund Type: **Special Revenue**

Description: **This fund provides for management and administration of beach renourishment projects, pass and inlet projects, beach and pass monitoring, and beach maintenance.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	736,735	793,600	759,200	821,500	-	821,500	3.52%
Operating Expense	175,409	264,300	180,500	324,400	-	324,400	22.74%
Indirect Cost Reimburs	50,300	65,600	65,600	58,000	-	58,000	(11.59)%
Capital Outlay	-	-	55,000	-	-	-	N/A
Trans to 1005 Stormwtr Ops	-	45,000	45,000	-	-	-	(100.00)%
Trans to 1017 Water Polltn Ctrl	45,000	-	-	-	-	-	N/A
Trans to 5006 Info Tech Cap	15,800	16,200	16,200	16,300	-	16,300	0.62%
Reserve for Contingencies	-	-	-	116,000	-	116,000	N/A
Total Appropriations	**1,023,244**	**1,184,700**	**1,121,500**	**1,336,200**	**-**	**1,336,200**	**12.79%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	11,971	1,000	6,000	1,000	-	1,000	0.00%
Trans fm 1105 TDC Bch&Inlet Mgt	957,500	982,600	1,153,600	1,064,400	-	1,064,400	8.32%
Carry Forward	286,600	201,200	232,800	270,900	-	270,900	34.64%
Less 5% Required By Law	-	(100)	-	(100)	-	(100)	0.00%
Total Funding	**1,256,071**	**1,184,700**	**1,392,400**	**1,336,200**	**-**	**1,336,200**	**12.79%**

TDC Museum (Non-County) Grants (1103)

Fund Type: **Special Revenue**

Description: **This fund provides Tourist Development monies on a grant request basis to promote museum special events and traveling exhibits.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Indirect Cost Reimburs	4,800	3,800	3,800	4,100	-	4,100	7.89%
Remittances	698,620	750,000	665,000	750,000	-	750,000	0.00%
Trans to Tax Collector	18,990	22,800	22,800	24,000	-	24,000	5.26%
Restricted for Unfunded Requests	-	2,121,000	-	2,749,500	-	2,749,500	29.63%
Total Appropriations	**722,411**	**2,897,600**	**691,600**	**3,527,600**	**-**	**3,527,600**	**21.74%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Tourist Devel Tax	949,514	760,600	1,023,600	798,600	-	798,600	5.00%
Interest	83,601	6,100	78,100	6,100	-	6,100	0.00%
Carry Forward	2,042,300	2,169,200	2,353,000	2,763,100	-	2,763,100	27.38%
Less 5% Required By Law	-	(38,300)	-	(40,200)	-	(40,200)	4.96%
Total Funding	**3,075,415**	**2,897,600**	**3,454,700**	**3,527,600**	**-**	**3,527,600**	**21.74%**

TDC Office Management and Operations (1104)

Fund Type: **Special Revenue**

Description: **This fund accounts for Tourist Development Council (TDC) staff support, overall tourism promotion program management, and marketing and promotion activities provided through County staff.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	1,153,648	1,326,800	1,151,700	1,375,700	-	1,375,700	3.69%
Operating Expense	451,015	652,500	592,800	651,000	-	651,000	(0.23)%
Indirect Cost Reimburs	53,300	63,000	63,000	62,700	-	62,700	(0.48)%
Trans to 5006 Info Tech Cap	69,700	42,000	42,000	32,600	-	32,600	(22.38)%
Reserve for Contingencies	-	50,600	-	52,200	-	52,200	3.16%
Reserve for Capital	-	55,000	-	-	-	-	(100.00)%
Restricted for Unfunded Requests	-	139,900	-	139,800	-	139,800	(0.07)%
Reserve for Attrition	-	(23,000)	-	(23,600)	-	(23,600)	2.61%
Total Appropriations	**1,727,663**	**2,306,800**	**1,849,500**	**2,290,400**	**-**	**2,290,400**	**(0.71)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	330	-	-	-	-	-	N/A
Interest	33,421	1,700	28,900	1,700	-	1,700	0.00%
Trans fm 1101 Tourism Promo	1,622,900	1,686,000	1,686,000	1,745,100	-	1,745,100	3.51%
Carry Forward	749,300	619,100	678,300	543,700	-	543,700	(12.18)%
Less 5% Required By Law	-	-	-	(100)	-	(100)	N/A
Total Funding	**2,405,951**	**2,306,800**	**2,393,200**	**2,290,400**	**-**	**2,290,400**	**(0.71)%**

TDC Beach Renourishment & Inlet Management (1105)

Fund Type: **Special Revenue**

Description: **This fund provides funding for beach renourishment projects, pass and inlet projects, beach and pass monitoring requirements, and beach maintenance efforts.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	118,246	-	-	-	-	-	N/A
Operating Expense	4,562,991	1,070,900	23,806,000	2,916,800	-	2,916,800	172.37%
Capital Outlay	8,374,193	13,130,000	26,886,500	3,009,900	-	3,009,900	(77.08)%
Remittances	349,863	-	10,298,000	-	-	-	N/A
Trans to Tax Collector	421,296	388,100	439,300	443,700	-	443,700	14.33%
Trans to 1102 TDC Bch&Inlet Mgt	957,500	982,600	1,153,600	1,064,400	-	1,064,400	8.32%
Trans to 1804 P&R Sea Turtle	171,700	241,000	326,000	323,100	-	323,100	34.07%
Reserve for Capital	-	58,343,300	-	64,870,900	-	64,870,900	11.19%
Reserve for Catastrophic Event	-	1,500,000	-	2,000,000	-	2,000,000	33.33%
Total Appropriations	**14,955,789**	**75,655,900**	**62,909,400**	**74,628,800**	**-**	**74,628,800**	**(1.36)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Tourist Devel Tax	19,421,080	15,522,000	17,573,700	16,298,100	-	16,298,100	5.00%
Intergovernmental Revenues	13,341	-	-	-	-	-	N/A
Miscellaneous Revenues	93,000	-	-	-	-	-	N/A
Interest	3,443,147	1,250,000	1,250,000	1,250,000	-	1,250,000	0.00%
Adv/Repay fm 3007 Sports Cmplx	250,000	250,000	250,000	250,000	-	250,000	0.00%
Carry Forward	93,259,500	59,472,500	101,543,900	57,708,200	-	57,708,200	(2.97)%
Less 5% Required By Law	-	(838,600)	-	(877,500)	-	(877,500)	4.64%
Total Funding	**116,480,068**	**75,655,900**	**120,617,600**	**74,628,800**	**-**	**74,628,800**	**(1.36)%**

TDC Promotion Reserve (1106)

Fund Type: **Special Revenue**

Description: **This fund provides reserve funding to promote Collier County after a natural or economic disaster to expedite tourism recovery.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	388,756	100	100	100	-	100	0.00%
Indirect Cost Reimburs	400	400	400	2,300	-	2,300	475.00%
Trans to 1101 Tourism Promotion	-	822,100	822,100	105,500	-	105,500	(87.17)%
Reserve for Disaster Stimulus Advertising	-	1,500,000	-	1,500,000	-	1,500,000	0.00%
Total Appropriations	**389,156**	**2,322,600**	**822,600**	**1,607,900**	**-**	**1,607,900**	**(30.77)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	90,896	17,000	58,000	17,000	-	17,000	0.00%
Carry Forward	2,654,700	2,306,500	2,356,400	1,591,800	-	1,591,800	(30.99)%
Less 5% Required By Law	-	(900)	-	(900)	-	(900)	0.00%
Total Funding	**2,745,596**	**2,322,600**	**2,414,400**	**1,607,900**	**-**	**1,607,900**	**(30.77)%**

County Museums (1107)

Fund Type: **Special Revenue**

Description: **This fund provides dedicated funding for operations of the Collier County Museum as well as exhibit and facility capital improvements.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	1,464,219	1,460,900	1,348,300	1,488,000	-	1,488,000	1.86%
Operating Expense	923,071	1,150,600	1,100,900	1,203,900	-	1,203,900	4.63%
Indirect Cost Reimburs	236,200	165,300	165,300	177,100	-	177,100	7.14%
Capital Outlay	11,188	40,000	40,000	32,100	-	32,100	(19.75)%
Trans to Tax Collector	40,000	43,400	43,400	43,400	-	43,400	0.00%
Trans to 3026 Museum Capital	-	150,000	150,000	-	-	-	(100.00)%
Reserve for Contingencies	-	33,300	-	34,800	-	34,800	4.50%
Reserve for Capital	-	34,600	-	45,200	-	45,200	30.64%
Reserve for Attrition	-	(30,800)	-	(24,600)	-	(24,600)	(20.13)%
Total Appropriations	**2,674,678**	**3,047,300**	**2,847,900**	**2,999,900**	**-**	**2,999,900**	**(1.56)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Tourist Devel Tax	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000	0.00%
Charges For Services	7,355	4,000	11,600	4,500	-	4,500	12.50%
Miscellaneous Revenues	14,521	12,000	29,500	12,000	-	12,000	0.00%
Interest	26,983	12,000	10,200	15,000	-	15,000	25.00%
Trans fm 0001 General Fund	711,100	686,900	686,900	707,500	-	707,500	3.00%
Carry Forward	386,900	433,800	472,200	362,500	-	362,500	(16.44)%
Less 5% Required By Law	-	(101,400)	-	(101,600)	-	(101,600)	0.20%
Total Funding	**3,146,859**	**3,047,300**	**3,210,400**	**2,999,900**	**-**	**2,999,900**	**(1.56)%**

Tourism Capital Projects Fund (1108)

Fund Type: **Special Revenue**

Description: **This fund provides funding for capital projects that promote tourism.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	140,000	11,743,900	12,061,300	-	-	-	(100.00)%
Trans to Tax Collector	142,365	182,500	182,500	191,700	-	191,700	5.04%
Trans to 2017 TDT Rev Bond	3,694,100	3,690,000	3,690,000	3,696,000	-	3,696,000	0.16%
Trans to 3007 Sports Complex	3,431,500	3,573,100	3,573,100	4,255,900	-	4,255,900	19.11%
Reserve for Capital	-	397,500	-	397,500	-	397,500	0.00%
Total Appropriations	**7,407,965**	**19,587,000**	**19,506,900**	**8,541,100**	**-**	**8,541,100**	**(56.39)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Tourist Devel Tax	7,118,262	5,686,300	6,794,300	5,970,600	-	5,970,600	5.00%
Interest	101,179	50,000	123,400	50,000	-	50,000	0.00%
Trans fm 1101 Tourism Promo	-	11,743,900	11,743,900	-	-	-	(100.00)%
Carry Forward	3,855,400	2,393,700	3,666,900	2,821,600	-	2,821,600	17.88%
Less 5% Required By Law	-	(286,900)	-	(301,100)	-	(301,100)	4.95%
Total Funding	**11,074,842**	**19,587,000**	**22,328,500**	**8,541,100**	**-**	**8,541,100**	**(56.39)%**

Sports & Special Events Complex (1109)

Fund Type: **Special Revenue**

Description: **This fund accounts for the day-to-day operations of the Sports & Special Events Complex. The General Fund provides funding for day to day operations and maintenance of the complex and the tourist development transfer provides funding for management, marketing, and promotion.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	573,597	583,400	542,300	577,200	71,400	648,600	11.18%
Operating Expense	6,049,750	7,113,100	6,691,000	7,694,100	(45,400)	7,648,700	7.53%
Indirect Cost Reimburs	66,000	38,700	38,700	61,800	-	61,800	59.69%
Capital Outlay	223,609	871,600	314,700	910,000	56,000	966,000	10.83%
Reserve for Contingencies	-	18,300	-	226,200	-	226,200	1,136.07%
Reserve for Capital	-	225,800	-	239,700	-	239,700	6.16%
Reserve for Future Capital Replacements	-	1,617,600	-	2,519,600	-	2,519,600	55.76%
Reserve for Motor Pool Cap	-	258,800	-	280,500	-	280,500	8.38%
Total Appropriations	**6,912,956**	**10,727,300**	**7,586,700**	**12,509,100**	**82,000**	**12,591,100**	**17.37%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	3,632,597	3,940,000	3,940,000	4,075,900	82,000	4,157,900	5.53%
Miscellaneous Revenues	390	500	800	500	-	500	0.00%
Interest	192,045	18,200	120,000	20,000	-	20,000	9.89%
Trans fm 0001 General Fund	2,979,500	2,890,100	2,890,100	2,803,400	-	2,803,400	(3.00)%
Trans fm 1101 Tourism Promo	515,800	531,300	531,300	547,200	-	547,200	2.99%
Carry Forward	4,975,800	3,545,100	5,375,500	5,271,000	-	5,271,000	48.68%
Less 5% Required By Law	-	(197,900)	-	(208,900)	-	(208,900)	5.56%
Total Funding	**12,296,132**	**10,727,300**	**12,857,700**	**12,509,100**	**82,000**	**12,591,100**	**17.37%**

Local Provider Participation (1130)

Fund Type: **Special Revenue**

Description: **This fund was established for the levy of a uniform non-ad valorem special assessment which will generate sufficient revenue to fund the non-federal share of Medicaid payments associated with Local Services per Ordinance 2021-23.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	8,270	8,100	8,100	8,100	-	8,100	0.00%
Operating Expense	735	66,100	1,400	11,900	-	11,900	(82.00)%
Indirect Cost Reimburs	25,900	54,300	54,300	51,000	-	51,000	(6.08)%
Remittances	12,730,759	-	25,458,400	-	-	-	N/A
Restricted for Unfunded Requests	-	-	-	553,800	-	553,800	N/A
Total Appropriations	**12,765,664**	**128,500**	**25,522,200**	**624,800**	**-**	**624,800**	**386.23%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Special Assessments	12,654,900	-	25,415,200	-	-	-	N/A
Interest	241,442	62,000	27,600	27,600	-	27,600	(55.48)%
Carry Forward	547,400	69,600	678,000	598,600	-	598,600	760.06%
Less 5% Required By Law	-	(3,100)	-	(1,400)	-	(1,400)	(54.84)%
Total Funding	**13,443,742**	**128,500**	**26,120,800**	**624,800**	**-**	**624,800**	**386.23%**

Teen Court (1132)

Fund Type: **Special Revenue**

Description: **To provide a diversionary program for first-time juvenile misdemeanor offenders and court education programs for student volunteers. Funding is provided by additional court costs established by Statute 939.185 F.S. and adopted by Ordinance 04-42.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	75,897	79,500	77,400	82,400	-	82,400	3.65%
Operating Expense	2,446	4,000	3,500	4,000	-	4,000	0.00%
Remittances	3,000	3,000	3,000	3,000	-	3,000	0.00%
Total Appropriations	**81,343**	**86,500**	**83,900**	**89,400**	**-**	**89,400**	**3.35%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Fines & Forfeitures	45,649	42,500	42,500	42,500	-	42,500	0.00%
Interest	1,869	500	700	500	-	500	0.00%
Trans fm 1051 Court Admin	36,900	21,900	21,900	35,400	-	35,400	61.64%
Carry Forward	28,900	23,800	32,000	13,200	-	13,200	(44.54)%
Less 5% Required By Law	-	(2,200)	-	(2,200)	-	(2,200)	0.00%
Total Funding	**113,318**	**86,500**	**97,100**	**89,400**	**-**	**89,400**	**3.35%**

Driver Education (1133)

Fund Type: **Special Revenue**

Description: **Established in FY 2004, this fund accounts for the $5.00 surcharge on all moving and non-moving civil traffic infractions excluding parking violations filed in County Court. Proceeds fund driver education programs in both public and non-public high schools.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Indirect Cost Reimburs	1,000	1,100	1,100	1,000	-	1,000	(9.09)%
Remittances	192,000	145,300	145,300	173,500	-	173,500	19.41%
Restricted for Unfunded Requests	-	72,300	-	78,600	-	78,600	8.71%
Total Appropriations	**193,000**	**218,700**	**146,400**	**253,100**	**-**	**253,100**	**15.73%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	169,246	150,000	154,900	150,000	-	150,000	0.00%
Interest	5,225	3,800	5,400	3,800	-	3,800	0.00%
Carry Forward	111,600	72,600	93,100	107,000	-	107,000	47.38%
Less 5% Required By Law	-	(7,700)	-	(7,700)	-	(7,700)	0.00%
Total Funding	**286,071**	**218,700**	**253,400**	**253,100**	**-**	**253,100**	**15.73%**

Domestic Animal Services Donations (1135)

Fund Type: **Special Revenue**

Description: **This fund was established to collect and monitor donations given to Domestic Animal Services by private citizens and/or organizations for the benefit of animals and their needs.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	47,968	346,700	120,500	312,200	-	312,200	(9.95)%
Capital Outlay	-	100,000	100,000	50,000	-	50,000	(50.00)%
Reserve for Contingencies	-	11,400	-	9,100	-	9,100	(20.18)%
Total Appropriations	**47,968**	**458,100**	**220,500**	**371,300**	**-**	**371,300**	**(18.95)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	302,662	60,000	80,000	80,000	-	80,000	33.33%
Interest	10,851	-	8,100	-	-	-	N/A
Carry Forward	162,200	401,100	427,700	295,300	-	295,300	(26.38)%
Less 5% Required By Law	-	(3,000)	-	(4,000)	-	(4,000)	33.33%
Total Funding	**475,713**	**458,100**	**515,800**	**371,300**	**-**	**371,300**	**(18.95)%**

Miscellaneous Florida Statutes Fund (1136)

Fund Type: **Special Revenue**

Description: **Accounts for revenues generated by concession fees from the County's Government Complex Snack Bar to be used to improve handicapped and general accessibility to government facilities.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	200	45,200	200	46,700	-	46,700	3.32%
Total Appropriations	**200**	**45,200**	**200**	**46,700**	**-**	**46,700**	**3.32%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	1,662	-	-	-	-	-	N/A
Carry Forward	45,400	45,200	46,900	46,700	-	46,700	3.32%
Total Funding	**47,062**	**45,200**	**46,900**	**46,700**	**-**	**46,700**	**3.32%**

Euclid and Lakeland Assessment (1137)

Fund Type: **Special Revenue**

Description: **A special assessment bond was used to finance capital improvements within the respective residential area.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	105,600	107,200	-	-	-	(100.00)%
Total Appropriations	**-**	**105,600**	**107,200**	**-**	**-**	**-**	**(100.00)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	3,788	400	-	-	-	-	(100.00)%
Carry Forward	103,400	105,200	107,200	-	-	-	(100.00)%
Total Funding	**107,188**	**105,600**	**107,200**	**-**	**-**	**-**	**(100.00)%**

Parks & Recreation Donations (1138)

Fund Type: **Special Revenue**

Description: **To provide community based programming for eligible children in Collier County through receipt of charitable donations.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	30,200	-	31,000	-	31,000	2.65%
Reserve for Contingencies	-	700	-	800	-	800	14.29%
Restricted for Unfunded Requests	-	83,100	-	90,100	-	90,100	8.42%
Total Appropriations	**-**	**114,000**	**-**	**121,900**	**-**	**121,900**	**6.93%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	2,414	1,000	1,100	1,000	-	1,000	0.00%
Interest	3,965	3,000	2,200	3,500	-	3,500	16.67%
Carry Forward	107,900	110,200	114,300	117,600	-	117,600	6.72%
Less 5% Required By Law	-	(200)	-	(200)	-	(200)	0.00%
Total Funding	**114,279**	**114,000**	**117,600**	**121,900**	**-**	**121,900**	**6.93%**

Animal Control Neuter / Spay Trust Fund (1139)

Fund Type: **Special Revenue**

Description: **Provides for a neuter/spay program for animals adopted from Domestic Animal Services. A deposit is required for all animals adopted and is applied to the cost of the neuter/spay procedure performed by a local veterinarian.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	122,002	131,900	110,600	135,500	100,000	235,500	78.54%
Reserve for Contingencies	-	3,300	-	3,400	-	3,400	3.03%
Restricted for Unfunded Requests	-	-	-	72,800	-	72,800	N/A
Total Appropriations	**122,002**	**135,200**	**110,600**	**211,700**	**100,000**	**311,700**	**130.55%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Licenses & Permits	93,165	50,000	80,000	50,000	-	50,000	0.00%
Charges For Services	14,630	10,000	10,100	10,000	-	10,000	0.00%
Miscellaneous Revenues	13,882	3,000	10,000	3,000	-	3,000	0.00%
Interest	5,706	-	2,700	-	-	-	N/A
Trans fm 0001 General Fund	-	-	-	-	100,000	100,000	N/A
Carry Forward	154,300	75,300	159,700	151,900	-	151,900	101.73%
Less 5% Required By Law	-	(3,100)	-	(3,200)	-	(3,200)	3.23%
Total Funding	**281,683**	**135,200**	**262,500**	**211,700**	**100,000**	**311,700**	**130.55%**

Library Trust Fund (1140)

Fund Type: **Special Revenue**

Description: **Accounts for donations and bequests received from the public for the Collier County Public Library system. Available funds will be used to replace furniture and to purchase office and computer equipment.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	4,518	229,900	47,600	236,800	-	236,800	3.00%
Trans to 1810 Lib Donations	79,400	-	-	-	-	-	N/A
Total Appropriations	**83,918**	**229,900**	**47,600**	**236,800**	**-**	**236,800**	**3.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	24,508	25,000	45,900	20,000	-	20,000	(20.00)%
Interest	7,430	6,000	3,000	3,300	-	3,300	(45.00)%
Carry Forward	265,400	200,500	213,400	214,700	-	214,700	7.08%
Less 5% Required By Law	-	(1,600)	-	(1,200)	-	(1,200)	(25.00)%
Total Funding	**297,338**	**229,900**	**262,300**	**236,800**	**-**	**236,800**	**3.00%**

County Drug Abuse Trust (1141)

Fund Type: **Special Revenue**

Description: **This fund authorizes the Court to impose an additional assessment (fine) against drug offenders to be disbursed to a qualified drug abuse treatment or addiction program in the County.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	4,900	-	5,100	-	5,100	4.08%
Total Appropriations	**-**	**4,900**	**-**	**5,100**	**-**	**5,100**	**4.08%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	179	-	-	-	-	-	N/A
Carry Forward	4,900	4,900	5,100	5,100	-	5,100	4.08%
Total Funding	**5,079**	**4,900**	**5,100**	**5,100**	**-**	**5,100**	**4.08%**

Freedom Memorial Trust Fund (1143)

Fund Type: **Special Revenue**

Description: **This fund is used to account for all donations received for the construction of the Freedom Memorial.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	442	34,000	800	35,500	-	35,500	4.41%
Total Appropriations	**442**	**34,000**	**800**	**35,500**	**-**	**35,500**	**4.41%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	1,500	-	-	-	-	-	N/A
Interest	1,297	-	-	-	-	-	N/A
Carry Forward	34,000	34,000	36,300	35,500	-	35,500	4.41%
Total Funding	**36,797**	**34,000**	**36,300**	**35,500**	**-**	**35,500**	**4.41%**

Law Library (1145)

Fund Type: **Special Revenue**

Description: **This fund was established to provide legal materials to the legal community and public. Funding is provided by additional court costs established by Statute 939.185 F.S. and adopted by Ordinance 04-42.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	123,000	131,000	131,000	140,200	-	140,200	7.02%
Total Appropriations	**123,000**	**131,000**	**131,000**	**140,200**	**-**	**140,200**	**7.02%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	45,649	42,500	42,500	42,500	-	42,500	0.00%
Interest	2,329	500	1,100	500	-	500	0.00%
Trans fm 1051 Court Admin	68,500	80,400	80,400	89,100	-	89,100	10.82%
Carry Forward	23,800	9,800	17,300	10,300	-	10,300	5.10%
Less 5% Required By Law	-	(2,200)	-	(2,200)	-	(2,200)	0.00%
Total Funding	**140,278**	**131,000**	**141,300**	**140,200**	**-**	**140,200**	**7.02%**

Legal Aid Society (1146)

Fund Type: **Special Revenue**

Description: **Provides the financial support of the Legal Aid Society operations. Funding is provided by additional court costs established by Statute 939.185 F.S. and adopted by Ordinance 04-42 and supplemented by a transfer from the General Fund.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	181,586	193,000	193,000	193,000	-	193,000	0.00%
Total Appropriations	**181,586**	**193,000**	**193,000**	**193,000**	**-**	**193,000**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	45,649	40,000	42,500	42,500	-	42,500	6.25%
Interest	3,613	-	-	-	-	-	N/A
Trans fm 0001 General Fund	138,900	138,900	138,900	129,400	-	129,400	(6.84)%
Carry Forward	28,300	16,100	34,900	23,300	-	23,300	44.72%
Less 5% Required By Law	-	(2,000)	-	(2,200)	-	(2,200)	10.00%
Total Funding	**216,462**	**193,000**	**216,300**	**193,000**	**-**	**193,000**	**0.00%**

Domestic Animal Services Medical Treatment Donations (1149)

Fund Type: **Special Revenue**

Description: **Provides funding for the medical treatment of animals in DAS care, animals that will be adopted by DAS, or DAS animals adopted contingent on certain medical expenditures being paid by Collier County.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	40,600	40,600	41,800	-	41,800	2.96%
Reserve for Contingencies	-	1,000	-	1,000	-	1,000	0.00%
Restricted for Unfunded Requests	-	-	-	62,200	-	62,200	N/A
Total Appropriations	**-**	**41,600**	**40,600**	**105,000**	**-**	**105,000**	**152.40%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	42,290	25,000	34,300	25,800	-	25,800	3.20%
Interest	2,263	-	1,400	-	-	-	N/A
Carry Forward	40,900	17,900	85,400	80,500	-	80,500	349.72%
Less 5% Required By Law	-	(1,300)	-	(1,300)	-	(1,300)	0.00%
Total Funding	**85,453**	**41,600**	**121,100**	**105,000**	**-**	**105,000**	**152.40%**

Collier County Street Lighting District (1601)

Fund Type: **Special Revenue**

Description: **Provides street lighting to residential and commercial areas that do not meet the requirements for arterial level roadway lighting. The principal revenue source within this fund is through a Board approved taxing district.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	879,412	1,033,300	997,000	1,059,900	-	1,059,900	2.57%
Indirect Cost Reimburs	4,900	4,800	4,800	4,400	-	4,400	(8.33)%
Trans to Property Appraiser	7,335	10,300	10,300	8,500	-	8,500	(17.48)%
Trans to Tax Collector	19,139	20,700	20,700	20,900	-	20,900	0.97%
Reserve for Contingencies	-	100,000	-	100,000	-	100,000	0.00%
Reserve for Capital	-	961,700	-	1,034,300	-	1,034,300	7.55%
Total Appropriations	**910,786**	**2,130,800**	**1,032,800**	**2,228,000**	**-**	**2,228,000**	**4.56%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	931,109	1,046,300	1,004,400	1,074,000	-	1,074,000	2.65%
Delinquent Ad Valorem Taxes	23,732	-	300	-	-	-	N/A
Miscellaneous Revenues	25,674	-	-	-	-	-	N/A
Interest	51,991	3,000	24,500	3,000	-	3,000	0.00%
Trans frm Property Appraiser	1,123	-	-	-	-	-	N/A
Trans frm Tax Collector	10,991	-	-	-	-	-	N/A
Carry Forward	1,074,600	1,134,000	1,208,500	1,204,900	-	1,204,900	6.25%
Less 5% Required By Law	-	(52,500)	-	(53,900)	-	(53,900)	2.67%
Total Funding	**2,119,220**	**2,130,800**	**2,237,700**	**2,228,000**	**-**	**2,228,000**	**4.56%**

Golden Gate Community Center (1605)

Fund Type: **Special Revenue**

Description: **MSTU created to fund initial construction and on-going operations of a community center building within Golden Gate City. Primary funding is provided by ad valorem taxes generated from property owners within the MSTU and a transfer from the Unincorporated General Fund (1011). (Ord. 75-04)**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	748,669	808,400	792,000	825,000	-	825,000	2.05%
Operating Expense	335,779	562,300	713,600	562,300	-	562,300	0.00%
Indirect Cost Reimburs	212,800	188,400	188,400	127,400	-	127,400	(32.38)%
Capital Outlay	6,359	12,000	12,000	15,000	-	15,000	25.00%
Trans to Property Appraiser	5,230	5,700	5,700	7,000	-	7,000	22.81%
Trans to Tax Collector	13,918	15,200	15,200	15,700	-	15,700	3.29%
Trans to 5006 Info Tech Cap	47,500	48,500	48,500	42,400	-	42,400	(12.58)%
Reserve for Contingencies	-	40,500	-	39,300	-	39,300	(2.96)%
Reserve for Capital	-	1,577,900	-	1,799,100	-	1,799,100	14.02%
Total Appropriations	**1,370,255**	**3,258,900**	**1,775,400**	**3,433,200**	**-**	**3,433,200**	**5.35%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	681,131	780,500	749,300	798,300	-	798,300	2.28%
Delinquent Ad Valorem Taxes	10,101	-	200	-	-	-	N/A
Charges For Services	263,094	243,400	262,500	238,500	-	238,500	(2.01)%
Miscellaneous Revenues	1,600	-	-	-	-	-	N/A
Interest	67,286	46,000	38,800	46,000	-	46,000	0.00%
Reimb From Other Depts	-	-	200	-	-	-	N/A
Trans frm Property Appraiser	821	-	-	-	-	-	N/A
Trans frm Tax Collector	7,993	-	-	-	-	-	N/A
Trans fm 1011 Unincorp GenFd	634,000	653,000	653,000	672,600	-	672,600	3.00%
Carry Forward	1,507,200	1,589,500	1,803,300	1,731,900	-	1,731,900	8.96%
Less 5% Required By Law	-	(53,500)	-	(54,100)	-	(54,100)	1.12%
Total Funding	**3,173,226**	**3,258,900**	**3,507,300**	**3,433,200**	**-**	**3,433,200**	**5.35%**

Victoria Park Drainage MSTU (1608)

Fund Type: **Special Revenue**

Description: **Property owners in specifically defined areas have petitioned the Board of County Commissioners to create a special taxing district. Services provided in this Municipal Service Taxing Unit (MSTU) include monitoring drainage and water control facilities and equipment.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	600	66,000	5,800	91,200	-	91,200	38.18%
Indirect Cost Reimburs	600	700	700	600	-	600	(14.29)%
Trans to Property Appraiser	174	300	200	300	-	300	0.00%
Trans to Tax Collector	651	900	700	700	-	700	(22.22)%
Total Appropriations	**2,025**	**67,900**	**7,400**	**92,800**	**-**	**92,800**	**36.67%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	22,468	24,900	23,900	25,300	-	25,300	1.61%
Delinquent Ad Valorem Taxes	530	-	-	-	-	-	N/A
Interest	1,548	-	1,100	-	-	-	N/A
Trans frm Property Appraiser	27	-	-	-	-	-	N/A
Trans frm Tax Collector	374	-	-	-	-	-	N/A
Carry Forward	28,300	44,300	51,200	68,800	-	68,800	55.30%
Less 5% Required By Law	-	(1,300)	-	(1,300)	-	(1,300)	0.00%
Total Funding	**53,247**	**67,900**	**76,200**	**92,800**	**-**	**92,800**	**36.67%**

Naples Production Park MSTBU Fund (1612)

Fund Type: **Special Revenue**

Description: **Fund used to pay for roadway and drainage improvements within the Naples Production Park Municipal Service Taxing and Benefit Unit (MSTBU).**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	24	-	-	-	-	-	N/A
Indirect Cost Reimburs	600	600	600	700	-	700	16.67%
Capital Outlay	-	2,200	166,600	14,900	-	14,900	577.27%
Total Appropriations	**624**	**2,800**	**167,200**	**15,600**	**-**	**15,600**	**457.14%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	6,138	-	5,100	4,400	-	4,400	N/A
Carry Forward	167,800	2,800	173,300	11,200	-	11,200	300.00%
Total Funding	**173,938**	**2,800**	**178,400**	**15,600**	**-**	**15,600**	**457.14%**

Naples Park Drainage MSTBU (1613)

Fund Type: **Special Revenue**

Description: **Property owners in specifically defined areas have petitioned the Board of County Commissioners to create a special taxing district. Services provided in this Municipal Service Taxing and Benefit Unit (MSTBU) include maintenance of drainage systems.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	100	16,900	191,900	20,600	-	20,600	21.89%
Indirect Cost Reimburs	400	500	500	500	-	500	0.00%
Trans to Property Appraiser	79	100	100	100	-	100	0.00%
Trans to Tax Collector	217	300	300	300	-	300	0.00%
Total Appropriations	**795**	**17,800**	**192,800**	**21,500**	**-**	**21,500**	**20.79%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	10,497	11,700	11,200	12,100	-	12,100	3.42%
Delinquent Ad Valorem Taxes	226	-	-	-	-	-	N/A
Interest	6,419	600	3,700	1,000	-	1,000	66.67%
Trans frm Property Appraiser	13	-	-	-	-	-	N/A
Trans frm Tax Collector	124	-	-	-	-	-	N/A
Carry Forward	170,500	6,100	187,000	9,100	-	9,100	49.18%
Less 5% Required By Law	-	(600)	-	(700)	-	(700)	16.67%
Total Funding	**187,778**	**17,800**	**201,900**	**21,500**	**-**	**21,500**	**20.79%**

Naples Production Park Maintenance MSTBU (1615)

Fund Type: **Special Revenue**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	100	100,100	100	100,100	-	100,100	0.00%
Indirect Cost Reimburs	1,800	300	300	300	-	300	0.00%
Reserve for Capital	-	678,400	-	717,600	-	717,600	5.78%
Total Appropriations	**1,900**	**778,800**	**400**	**818,000**	**-**	**818,000**	**5.03%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	27,929	5,000	16,000	14,000	-	14,000	180.00%
Carry Forward	763,000	774,100	789,100	804,700	-	804,700	3.95%
Less 5% Required By Law	-	(300)	-	(700)	-	(700)	133.33%
Total Funding	**790,929**	**778,800**	**805,100**	**818,000**	**-**	**818,000**	**5.03%**

Pine Ridge Industrial Park MSTBU (1616)

Fund Type: **Special Revenue**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	1,712	45,100	300	44,900	-	44,900	(0.44)%
Indirect Cost Reimburs	800	1,300	1,300	2,200	-	2,200	69.23%
Capital Outlay	8,000	2,180,600	-	2,180,600	-	2,180,600	0.00%
Reserve for Capital	-	-	-	115,000	-	115,000	N/A
Total Appropriations	**10,512**	**2,227,000**	**1,600**	**2,342,700**	**-**	**2,342,700**	**5.20%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	80,273	-	43,700	42,000	-	42,000	N/A
Carry Forward	2,191,000	2,227,000	2,260,700	2,302,800	-	2,302,800	3.40%
Less 5% Required By Law	-	-	-	(2,100)	-	(2,100)	N/A
Total Funding	**2,271,273**	**2,227,000**	**2,304,400**	**2,342,700**	**-**	**2,342,700**	**5.20%**

Vanderbilt Beach MSTU (1617)

Fund Type: **Special Revenue**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	1,176,214	7,938,500	2,406,200	6,288,700	-	6,288,700	(20.78)%
Indirect Cost Reimburs	6,000	9,700	9,700	9,200	-	9,200	(5.15)%
Capital Outlay	69,500	1,000,000	-	1,000,000	-	1,000,000	0.00%
Trans to Property Appraiser	13,923	15,000	10,000	15,600	-	15,600	4.00%
Trans to Tax Collector	34,580	37,500	34,600	38,400	-	38,400	2.40%
Trans to 1011 Unincorp Gen Fd	102,300	106,400	106,400	-	-	-	(100.00)%
Reserve for Capital	-	110,300	-	1,781,100	-	1,781,100	1,514.78%
Total Appropriations	**1,402,517**	**9,217,400**	**2,566,900**	**9,133,000**	**-**	**9,133,000**	**(0.92)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	1,701,398	1,906,700	1,830,400	1,970,900	-	1,970,900	3.37%
Delinquent Ad Valorem Taxes	15,956	-	-	-	-	-	N/A
Interest	284,430	28,000	161,600	28,000	-	28,000	0.00%
Trans frm Property Appraiser	2,135	-	-	-	-	-	N/A
Trans frm Tax Collector	19,859	-	-	-	-	-	N/A
Carry Forward	7,187,700	7,379,400	7,808,900	7,234,000	-	7,234,000	(1.97)%
Less 5% Required By Law	-	(96,700)	-	(99,900)	-	(99,900)	3.31%
Total Funding	**9,211,478**	**9,217,400**	**9,800,900**	**9,133,000**	**-**	**9,133,000**	**(0.92)%**

Sabal Palm Road Extension MSTBU (1619)

Fund Type: **Special Revenue**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	100	15,600	8,800	25,700	-	25,700	64.74%
Indirect Cost Reimburs	300	200	200	200	-	200	0.00%
Trans to Property Appraiser	-	200	200	100	-	100	(50.00)%
Trans to Tax Collector	-	300	300	300	-	300	0.00%
Trans to 1011 Unincorp Gen Fd	3,500	3,500	3,500	-	-	-	(100.00)%
Total Appropriations	**3,900**	**19,800**	**13,000**	**26,300**	**-**	**26,300**	**32.83%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	-	7,600	7,300	8,100	-	8,100	6.58%
Interest	907	400	400	400	-	400	0.00%
Carry Forward	26,500	12,200	23,500	18,200	-	18,200	49.18%
Less 5% Required By Law	-	(400)	-	(400)	-	(400)	0.00%
Total Funding	**27,407**	**19,800**	**31,200**	**26,300**	**-**	**26,300**	**32.83%**

Lely Golf Estates Beautification MSTU (1620)

Fund Type: **Special Revenue**

Description: **Provides for maintenance of medians. The principal revenue source is ad valorem taxes, which vary by district according to service standards established by separate citizen advisory committees.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	235,899	360,400	363,800	443,100	-	443,100	22.95%
Indirect Cost Reimburs	6,900	6,400	6,400	6,100	-	6,100	(4.69)%
Capital Outlay	-	610,600	-	635,900	-	635,900	4.14%
Trans to Property Appraiser	3,198	3,400	3,200	3,700	-	3,700	8.82%
Trans to Tax Collector	9,298	9,900	9,300	10,500	-	10,500	6.06%
Trans to 1011 Unincorp Gen Fd	66,700	68,100	68,100	-	-	-	(100.00)%
Reserve for Insurance	-	150,000	-	150,000	-	150,000	0.00%
Total Appropriations	**321,995**	**1,208,800**	**450,800**	**1,249,300**	**-**	**1,249,300**	**3.35%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	406,349	454,200	436,000	465,500	-	465,500	2.49%
Delinquent Ad Valorem Taxes	8,535	-	-	-	-	-	N/A
Interest	30,587	3,000	14,400	3,000	-	3,000	0.00%
Trans frm Property Appraiser	504	-	-	-	-	-	N/A
Trans frm Tax Collector	5,340	-	-	-	-	-	N/A
Carry Forward	675,200	774,500	804,600	804,200	-	804,200	3.83%
Less 5% Required By Law	-	(22,900)	-	(23,400)	-	(23,400)	2.18%
Total Funding	**1,126,515**	**1,208,800**	**1,255,000**	**1,249,300**	**-**	**1,249,300**	**3.35%**

Golden Gate Beautification MSTU (1621)

Fund Type: **Special Revenue**

Description: **Provides for maintenance of medians. The principal revenue source is ad valorem taxes, which vary by district according to service standards established by separate citizen advisory committees.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	280,924	415,900	470,200	1,523,000	-	1,523,000	266.19%
Indirect Cost Reimburs	4,700	4,900	4,900	5,400	-	5,400	10.20%
Capital Outlay	-	2,777,200	-	1,052,400	-	1,052,400	(62.11)%
Trans to Property Appraiser	5,321	6,200	6,200	6,300	-	6,300	1.61%
Trans to Tax Collector	14,453	15,500	15,500	15,900	-	15,900	2.58%
Trans to 1011 Unincorp Gen Fd	67,400	69,000	69,000	-	-	-	(100.00)%
Reserve for Capital	-	-	-	1,000,000	-	1,000,000	N/A
Total Appropriations	**372,797**	**3,288,700**	**565,800**	**3,603,000**	**-**	**3,603,000**	**9.56%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	698,086	775,000	744,000	807,700	-	807,700	4.22%
Delinquent Ad Valorem Taxes	12,057	-	100	-	-	-	N/A
Interest	92,016	6,500	50,400	6,500	-	6,500	0.00%
Trans frm Property Appraiser	836	-	-	-	-	-	N/A
Trans frm Tax Collector	8,300	-	-	-	-	-	N/A
Carry Forward	2,162,300	2,546,300	2,600,800	2,829,500	-	2,829,500	11.12%
Less 5% Required By Law	-	(39,100)	-	(40,700)	-	(40,700)	4.09%
Total Funding	**2,973,595**	**3,288,700**	**3,395,300**	**3,603,000**	**-**	**3,603,000**	**9.56%**

Hawksridge Stormwater Pumping System MSTU (1622)

Fund Type: **Special Revenue**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	794	75,800	6,000	77,000	-	77,000	1.58%
Indirect Cost Reimburs	600	700	700	600	-	600	(14.29)%
Trans to Property Appraiser	26	100	100	100	-	100	0.00%
Trans to Tax Collector	84	300	300	100	-	100	(66.67)%
Reserve for Capital	-	28,100	-	28,100	-	28,100	0.00%
Total Appropriations	**1,503**	**105,000**	**7,100**	**105,900**	**-**	**105,900**	**0.86%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	3,297	3,500	3,400	3,800	-	3,800	8.57%
Delinquent Ad Valorem Taxes	98	-	-	-	-	-	N/A
Interest	3,662	-	2,000	-	-	-	N/A
Trans frm Property Appraiser	4	-	-	-	-	-	N/A
Trans frm Tax Collector	48	-	-	-	-	-	N/A
Carry Forward	98,400	101,700	104,000	102,300	-	102,300	0.59%
Less 5% Required By Law	-	(200)	-	(200)	-	(200)	0.00%
Total Funding	**105,509**	**105,000**	**109,400**	**105,900**	**-**	**105,900**	**0.86%**

Radio Road Beautification (1625)

Fund Type: **Special Revenue**

Description: **Provides for maintenance of medians. The principal revenue source is ad valorem taxes, which vary by district according to service standards established by separate citizen advisory committees.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	97,376	237,000	136,100	282,700	-	282,700	19.28%
Indirect Cost Reimburs	2,600	2,300	2,300	2,300	-	2,300	0.00%
Capital Outlay	-	19,900	-	66,500	-	66,500	234.17%
Trans to Property Appraiser	-	1,600	1,600	1,800	-	1,800	12.50%
Trans to Tax Collector	3,920	4,200	4,200	4,300	-	4,300	2.38%
Trans to 1011 Unincorp Gen Fd	46,600	46,400	46,400	-	-	-	(100.00)%
Total Appropriations	**150,496**	**311,400**	**190,600**	**357,600**	**-**	**357,600**	**14.84%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	193,508	211,700	203,200	216,700	-	216,700	2.36%
Interest	5,830	1,500	3,100	1,500	-	1,500	0.00%
Trans frm Tax Collector	2,251	-	-	-	-	-	N/A
Carry Forward	83,600	108,900	134,600	150,300	-	150,300	38.02%
Less 5% Required By Law	-	(10,700)	-	(10,900)	-	(10,900)	1.87%
Total Funding	**285,189**	**311,400**	**340,900**	**357,600**	**-**	**357,600**	**14.84%**

Forest Lakes Roadway & Drainage MSTU (1626)

Fund Type: **Special Revenue**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	252,384	330,000	339,300	1,575,500	-	1,575,500	377.42%
Indirect Cost Reimburs	3,900	4,200	4,200	4,400	-	4,400	4.76%
Capital Outlay	10,130	-	-	-	-	-	N/A
Trans to Property Appraiser	9,209	10,000	7,500	6,900	-	6,900	(31.00)%
Trans to Tax Collector	26,419	26,500	17,000	16,600	-	16,600	(37.36)%
Trans to 1011 Unincorp Gen Fd	72,600	72,700	72,700	-	-	-	(100.00)%
Reserve for Capital	-	4,009,100	-	3,354,900	-	3,354,900	(16.32)%
Total Appropriations	**374,643**	**4,452,500**	**440,700**	**4,958,300**	**-**	**4,958,300**	**11.36%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	1,200,695	846,700	785,000	795,000	-	795,000	(6.11)%
Delinquent Ad Valorem Taxes	20,265	-	-	-	-	-	N/A
Interest	128,109	3,000	70,500	3,000	-	3,000	0.00%
Trans frm Property Appraiser	1,453	-	-	-	-	-	N/A
Trans frm Tax Collector	15,172	-	-	-	-	-	N/A
Carry Forward	2,794,400	3,645,300	3,785,400	4,200,200	-	4,200,200	15.22%
Less 5% Required By Law	-	(42,500)	-	(39,900)	-	(39,900)	(6.12)%
Total Funding	**4,160,094**	**4,452,500**	**4,640,900**	**4,958,300**	**-**	**4,958,300**	**11.36%**

Bayshore/Avalon Beautification MSTU Capital (1627)

Fund Type: **Special Revenue**

Description: **Provides for capital improvements within Municipal Service Taxing Unit (MSTU). The principal revenue source is a transfer from the Bayshore/Avalon Beautification MSTU Fund 1630.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	4,088	200,000	1,755,600	214,100	-	214,100	7.05%
Indirect Cost Reimburs	2,200	1,700	1,700	3,900	-	3,900	129.41%
Capital Outlay	28,549	2,450,900	5,879,800	1,800,000	-	1,800,000	(26.56)%
Total Appropriations	**34,837**	**2,652,600**	**7,637,100**	**2,018,000**	**-**	**2,018,000**	**(23.92)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	131,605	14,200	130,000	14,200	-	14,200	0.00%
Trans fm 1630 Bayshore Beaut	2,597,800	2,549,000	2,549,000	1,828,000	-	1,828,000	(28.29)%
Carry Forward	2,440,000	90,100	5,134,600	176,500	-	176,500	95.89%
Less 5% Required By Law	-	(700)	-	(700)	-	(700)	0.00%
Total Funding	**5,169,405**	**2,652,600**	**7,813,600**	**2,018,000**	**-**	**2,018,000**	**(23.92)%**

Immokalee Beautification (1629)

Fund Type: **Special Revenue**

Description: **Provides for maintenance of medians. The principal revenue source is ad valorem taxes, which vary by district according to service standards established by separate citizen advisory committees.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	278,111	655,200	490,900	684,800	52,900	737,700	12.59%
Indirect Cost Reimburs	5,400	3,500	3,500	4,100	-	4,100	17.14%
Capital Outlay	-	350,000	-	350,000	-	350,000	0.00%
Trans to Property Appraiser	4,466	5,000	5,000	5,700	-	5,700	14.00%
Trans to Tax Collector	12,693	19,800	19,800	21,400	-	21,400	8.08%
Reserve for Contingencies	-	25,300	-	27,300	-	27,300	7.91%
Reserve for Capital	-	1,151,900	-	1,960,700	-	1,960,700	70.21%
Total Appropriations	**300,671**	**2,210,700**	**519,200**	**3,054,000**	**52,900**	**3,106,900**	**40.54%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	582,431	687,000	659,500	710,600	52,900	763,500	11.14%
Delinquent Ad Valorem Taxes	43,203	-	500	-	-	-	N/A
Miscellaneous Revenues	19,157	-	57,800	-	-	-	N/A
Interest	73,643	7,000	51,200	7,000	-	7,000	0.00%
Trans frm Property Appraiser	698	-	-	-	-	-	N/A
Trans frm Tax Collector	7,287	-	-	-	-	-	N/A
Carry Forward	1,699,400	1,551,400	2,125,200	2,375,000	-	2,375,000	53.09%
Less 5% Required By Law	-	(34,700)	-	(38,600)	-	(38,600)	11.24%
Total Funding	**2,425,820**	**2,210,700**	**2,894,200**	**3,054,000**	**52,900**	**3,106,900**	**40.54%**

Bayshore Beautification MSTU (1630)

Fund Type: **Special Revenue**

Description: **Property owners in specifically defined areas have petitioned the Board of County Commissioners to create a special taxing district. Services provided in this Municipal Service Taxing Unit (MSTU) include beautification and maintenance of medians and other public areas within the district.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	492,663	664,200	687,800	684,400	130,000	814,400	22.61%
Indirect Cost Reimburs	6,400	7,300	7,300	7,200	-	7,200	(1.37)%
Capital Outlay	31,299	-	-	-	-	-	N/A
Trans to Property Appraiser	14,072	19,400	19,400	23,800	-	23,800	22.68%
Trans to Tax Collector	48,305	75,600	75,600	88,100	-	88,100	16.53%
Trans to 1627 Bayshore Beaut	2,597,800	2,549,000	2,549,000	1,828,000	-	1,828,000	(28.29)%
Reserve for Contingencies	-	16,800	-	28,700	-	28,700	70.83%
Reserve for Capital	-	-	-	249,300	-	249,300	N/A
Total Appropriations	**3,190,540**	**3,332,300**	**3,339,100**	**2,909,500**	**130,000**	**3,039,500**	**(8.79)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	2,300,834	2,952,400	2,834,300	2,804,900	130,000	2,934,900	(0.59)%
Delinquent Ad Valorem Taxes	61,211	-	-	-	-	-	N/A
Interest	60,016	3,200	46,300	3,200	-	3,200	0.00%
Trans frm Property Appraiser	2,164	-	-	-	-	-	N/A
Trans frm Tax Collector	27,741	-	-	-	-	-	N/A
Carry Forward	1,445,400	524,500	706,800	248,300	-	248,300	(52.66)%
Less 5% Required By Law	-	(147,800)	-	(146,900)	-	(146,900)	(0.61)%
Total Funding	**3,897,366**	**3,332,300**	**3,587,400**	**2,909,500**	**130,000**	**3,039,500**	**(8.79)%**

Haldeman Creek MSTU (1631)

Fund Type: **Special Revenue**

Description: **Property owners in specifically defined areas have petitioned the Board of County Commissioners to create a special taxing district. Services provided in this Municipal Service Taxing Unit (MSTU) include dredging of the Haldeman Creek waterway and maintenance within the defined area.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	11,852	54,000	51,500	55,500	-	55,500	2.78%
Indirect Cost Reimburs	400	500	500	600	-	600	20.00%
Trans to Property Appraiser	1,601	2,500	2,500	2,700	-	2,700	8.00%
Trans to Tax Collector	6,330	9,800	9,800	9,800	-	9,800	0.00%
Reserve for Contingencies	-	1,400	-	3,200	-	3,200	128.57%
Reserve for Capital	-	1,820,000	-	2,184,100	-	2,184,100	20.01%
Total Appropriations	**20,183**	**1,888,200**	**64,300**	**2,255,900**	**-**	**2,255,900**	**19.47%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	283,441	339,500	325,900	330,600	-	330,600	(2.62)%
Delinquent Ad Valorem Taxes	9,377	-	-	-	-	-	N/A
Interest	54,012	3,400	60,300	3,400	-	3,400	0.00%
Trans frm Property Appraiser	296	-	-	-	-	-	N/A
Trans frm Tax Collector	3,635	-	-	-	-	-	N/A
Carry Forward	1,286,200	1,562,500	1,616,700	1,938,600	-	1,938,600	24.07%
Less 5% Required By Law	-	(17,200)	-	(16,700)	-	(16,700)	(2.91)%
Total Funding	**1,636,961**	**1,888,200**	**2,002,900**	**2,255,900**	**-**	**2,255,900**	**19.47%**

Rock Road MSTU (1632)

Fund Type: **Special Revenue**

Description: **Property owners in specifically defined areas have petitioned the Board of County Commissioners to create a special taxing district. Services provided in this Municipal Service Taxing Unit (MSTU) include roadway and drainage improvements and maintenance.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	72,125	69,900	46,300	57,300	-	57,300	(18.03)%
Indirect Cost Reimburs	900	900	900	1,100	-	1,100	22.22%
Trans to Property Appraiser	244	600	200	300	-	300	(50.00)%
Trans to Tax Collector	729	800	600	800	-	800	0.00%
Trans to 1011 Unincorp Gen Fd	6,600	7,400	7,400	-	-	-	(100.00)%
Total Appropriations	**80,598**	**79,600**	**55,400**	**59,500**	**-**	**59,500**	**(25.25)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	24,222	25,900	24,900	25,700	-	25,700	(0.77)%
Delinquent Ad Valorem Taxes	80	-	-	-	-	-	N/A
Interest	4,093	-	1,100	-	-	-	N/A
Trans frm Property Appraiser	54	-	-	-	-	-	N/A
Trans frm Tax Collector	419	-	-	-	-	-	N/A
Carry Forward	116,200	55,000	64,500	35,100	-	35,100	(36.18)%
Less 5% Required By Law	-	(1,300)	-	(1,300)	-	(1,300)	0.00%
Total Funding	**145,068**	**79,600**	**90,500**	**59,500**	**-**	**59,500**	**(25.25)%**

Vanderbilt Waterways MSTU (1635)

Fund Type: **Special Revenue**

Description: **The Vanderbilt Waterways Municipal Service Taxing Unit (MSTU) was created and established for the purpose of providing short-term dredging of Turkey Bay as well and long-term maintenance of the boater channel for the benefit of property owners located on Vanderbilt Lagoon.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	220	508,600	250,700	630,500	-	630,500	23.97%
Indirect Cost Reimburs	700	800	800	900	-	900	12.50%
Trans to Property Appraiser	3,939	5,100	5,100	4,800	-	4,800	(5.88)%
Trans to Tax Collector	10,789	11,600	11,600	12,400	-	12,400	6.90%
Trans to 1011 Unincorp Gen Fd	22,200	22,900	22,900	-	-	-	(100.00)%
Reserve for Capital	-	1,879,500	-	2,198,200	-	2,198,200	16.96%
Total Appropriations	**37,848**	**2,428,500**	**291,100**	**2,846,800**	**-**	**2,846,800**	**17.22%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	527,444	585,100	561,700	630,000	-	630,000	7.67%
Delinquent Ad Valorem Taxes	4,514	-	-	-	-	-	N/A
Interest	62,598	-	38,300	-	-	-	N/A
Trans frm Property Appraiser	532	-	-	-	-	-	N/A
Trans frm Tax Collector	6,196	-	-	-	-	-	N/A
Carry Forward	1,376,000	1,872,700	1,939,400	2,248,300	-	2,248,300	20.06%
Less 5% Required By Law	-	(29,300)	-	(31,500)	-	(31,500)	7.51%
Total Funding	**1,977,284**	**2,428,500**	**2,539,400**	**2,846,800**	**-**	**2,846,800**	**17.22%**

42nd Ave SE MSTU (1637)

Fund Type: **Special Revenue**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	72,330	6,200	300	900	-	900	(85.48)%
Indirect Cost Reimburs	200	400	400	400	-	400	0.00%
Trans to Property Appraiser	23	100	100	100	-	100	0.00%
Trans to Tax Collector	90	300	300	200	-	200	(33.33)%
Trans to 1011 Unincorp Gen Fd	600	700	700	-	-	-	(100.00)%
Adv/Repay to 3080 Rd Assessment	1,800	1,800	1,800	10,900	-	10,900	505.56%
Total Appropriations	**75,043**	**9,500**	**3,600**	**12,500**	**-**	**12,500**	**31.58%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	2,944	3,500	3,400	4,300	-	4,300	22.86%
Delinquent Ad Valorem Taxes	63	-	-	-	-	-	N/A
Interest	2,061	-	200	-	-	-	N/A
Trans frm Property Appraiser	3	-	-	-	-	-	N/A
Trans frm Tax Collector	52	-	-	-	-	-	N/A
Carry Forward	78,400	6,200	8,400	8,400	-	8,400	35.48%
Less 5% Required By Law	-	(200)	-	(200)	-	(200)	0.00%
Total Funding	**83,523**	**9,500**	**12,000**	**12,500**	**-**	**12,500**	**31.58%**

Palm River MSTU (1638)

Fund Type: **Special Revenue**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	43,075	680,900	8,300	993,700	-	993,700	45.94%
Indirect Cost Reimburs	-	-	-	800	-	800	N/A
Capital Outlay	7,364	-	-	-	-	-	N/A
Trans to Property Appraiser	1,622	7,600	1,100	2,500	-	2,500	(67.11)%
Trans to Tax Collector	5,888	11,500	5,800	6,200	-	6,200	(46.09)%
Total Appropriations	**57,949**	**700,000**	**15,200**	**1,003,200**	**-**	**1,003,200**	**43.31%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	277,039	306,400	274,000	305,100	-	305,100	(0.42)%
Delinquent Ad Valorem Taxes	4,847	-	-	-	-	-	N/A
Interest	13,069	500	8,200	500	-	500	0.00%
Trans frm Property Appraiser	337	-	-	-	-	-	N/A
Trans frm Tax Collector	3,381	-	-	-	-	-	N/A
Carry Forward	205,200	408,500	445,900	712,900	-	712,900	74.52%
Less 5% Required By Law	-	(15,400)	-	(15,300)	-	(15,300)	(0.65)%
Total Funding	**503,873**	**700,000**	**728,100**	**1,003,200**	**-**	**1,003,200**	**43.31%**

Private Road Emergency Repair MSTU (1639)

Fund Type: **Special Revenue**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	201,000	-	339,100	-	339,100	68.71%
Trans to Property Appraiser	-	2,600	2,600	1,200	-	1,200	(53.85)%
Trans to Tax Collector	-	4,800	4,800	3,400	-	3,400	(29.17)%
Total Appropriations	**-**	**208,400**	**7,400**	**343,700**	**-**	**343,700**	**64.92%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	-	219,400	210,600	147,500	-	147,500	(32.77)%
Interest	-	-	400	-	-	-	N/A
Carry Forward	-	-	-	203,600	-	203,600	N/A
Less 5% Required By Law	-	(11,000)	-	(7,400)	-	(7,400)	(32.73)%
Total Funding	**-**	**208,400**	**211,000**	**343,700**	**-**	**343,700**	**64.92%**

Blue Sage MSTU (1640)

Fund Type: **Special Revenue**

Description: **Ordinance 2019-19 created The Blue Sage MSTU to refund the cost of repairs of Blue Sage Drive to make the road accessible for emergency vehicles.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	13,700	12,100	26,800	-	26,800	95.62%
Trans to Property Appraiser	-	300	100	200	-	200	(33.33)%
Trans to Tax Collector	-	600	500	700	-	700	16.67%
Trans to 1011 Unincorp Gen Fd	-	2,200	2,200	-	-	-	(100.00)%
Total Appropriations	**-**	**16,800**	**14,900**	**27,700**	**-**	**27,700**	**64.88%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	-	17,700	18,100	22,400	-	22,400	26.55%
Trans frm Property Appraiser	22	-	-	-	-	-	N/A
Carry Forward	-	-	3,200	6,400	-	6,400	N/A
Less 5% Required By Law	-	(900)	-	(1,100)	-	(1,100)	22.22%
Total Funding	**22**	**16,800**	**21,300**	**27,700**	**-**	**27,700**	**64.88%**

Sheriff Grants (1801)

Fund Type: **Special Revenue**

Description: **This fund includes Sheriff's grants such as local law enforcement and victim's assistance.**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	-	-	-	-	-	-	N/A
Total Funding	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**

Natural Resources (1802)

Fund Type: **Special Revenue**

Description: **Accounts for the construction and maintenance of artificial reefs utilizing private donations.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	223	-	6,700	-	-	-	N/A
Total Appropriations	**223**	**-**	**6,700**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	247	-	-	-	-	-	N/A
Carry Forward	6,800	-	6,700	-	-	-	N/A
Total Funding	**7,047**	**-**	**6,700**	**-**	**-**	**-**	**0.00%**

Sea Turtle Monitoring (1804)

Fund Type: **Special Revenue**

Description: **This fund is to account for Sea Turtle monitoring activities funded by tourist development taxes and the General Fund.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	264,302	357,100	493,900	371,900	-	371,900	4.14%
Operating Expense	92,312	11,100	135,800	100,700	-	100,700	807.21%
Capital Outlay	27,018	30,000	42,600	15,000	-	15,000	(50.00)%
Total Appropriations	**383,632**	**398,200**	**672,300**	**487,600**	**-**	**487,600**	**22.45%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	11,722	9,900	9,900	9,900	-	9,900	0.00%
Trans fm 0001 General Fund	143,500	147,800	147,800	152,200	-	152,200	2.98%
Trans fm 1105 TDC Bch&Inlet Mgt	171,700	241,000	326,000	323,100	-	323,100	34.07%
Carry Forward	248,200	-	191,500	2,900	-	2,900	N/A
Less 5% Required By Law	-	(500)	-	(500)	-	(500)	0.00%
Total Funding	**575,122**	**398,200**	**675,200**	**487,600**	**-**	**487,600**	**22.45%**

Community Development Block Grants (1805)

Fund Type: **Special Revenue**

Description: **Accounts for Federal and other intergovernmental dollars designed to foster and facilitate active and planned Community Development Block Grant programs. Fund also devotes dollars to affordable housing needs throughout Collier County. All future grants will be accounted for in Grant Funds (1835 & 1836).**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	-	1,800	-	-	-	N/A
Remittances	-	-	100	-	-	-	N/A
Total Appropriations	**-**	**-**	**1,900**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Carry Forward	-	-	1,900	-	-	-	N/A
Total Funding	**-**	**-**	**1,900**	**-**	**-**	**-**	**0.00%**

Grant Program Support (1806)

Fund Type: **Special Revenue**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	1,448,506	1,412,200	2,088,000	1,387,000	-	1,387,000	(1.78)%
Operating Expense	215,502	700	380,700	400	-	400	(42.86)%
Capital Outlay	801	-	3,337,900	-	-	-	N/A
Grants and Aid	4,826	-	-	-	-	-	N/A
Remittances	-	-	21,800	-	-	-	N/A
exp	3,857,643	-	-	-	-	-	N/A
Trans to 1836 Housing GrntMtch	769	-	-	-	-	-	N/A
Trans to 1837 HS Grant	-	-	60,000	-	-	-	N/A
Trans to 1852 Opiod Subdiv	921,563	-	-	-	-	-	N/A
Reserve for Capital	-	1,738,800	-	1,883,300	-	1,883,300	8.31%
Total Appropriations	**6,449,609**	**3,151,700**	**5,888,400**	**3,270,700**	**-**	**3,270,700**	**3.78%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	(4,779,126)	-	181,200	-	-	-	N/A
Interest	332,244	-	107,900	-	-	-	N/A
Trans fm 0001 General Fund	1,356,400	963,300	963,300	987,400	-	987,400	2.50%
Trans fm 1835 Housing Grants	3,080,981	-	-	-	-	-	N/A
Trans fm 1837 Human Serv Grant	185,000	100,000	100,000	100,000	-	100,000	0.00%
Carry Forward	8,081,600	2,088,400	6,719,300	2,183,300	-	2,183,300	4.54%
Total Funding	**8,257,099**	**3,151,700**	**8,071,700**	**3,270,700**	**-**	**3,270,700**	**3.78%**

MPO Grants (1809)

Fund Type: **Special Revenue**

Description: **Accounts for the expenditure of dollars connected with the Metropolitan Planning Organization transportation management functions in Collier County as mandated by Federal, State and local laws.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	8,873	7,800	1,000	7,800	-	7,800	0.00%
Operating Expense	7,321	-	42,100	-	-	-	N/A
Trans to 1842 Transp Grant Mtch	8,539	-	400	-	-	-	N/A
Trans to 4033 Transp Disadv	30,139	-	-	-	-	-	N/A
Total Appropriations	**54,873**	**7,800**	**43,500**	**7,800**	**-**	**7,800**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	3,000	3,000	3,000	3,000	-	3,000	0.00%
Interest	6,154	-	1,000	-	-	-	N/A
Trans fm 1011 Unincorp GenFd	5,000	5,000	5,000	5,000	-	5,000	0.00%
Trans fm 1841 Transp Grants	8,739	-	-	-	-	-	N/A
Carry Forward	64,300	-	34,500	-	-	-	N/A
Less 5% Required By Law	-	(200)	-	(200)	-	(200)	0.00%
Total Funding	**87,193**	**7,800**	**43,500**	**7,800**	**-**	**7,800**	**0.00%**

Library Donations (1810)

Fund Type: **Special Revenue**

Description: **Accounts for the restricted donations to the Library Division. Remaining funds in Fund (1810) are refunds of telephone and internet charges provided through the E-Rate Program. Funds are intended to help schools and libraries provide broadband Internet access for the public and related technology services. This fund use to account for State Aid to Library Grant funds which are now budgeted in Fund (1839).**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	238	-	-	-	-	-	N/A
Operating Expense	108,942	-	993,000	-	-	-	N/A
Capital Outlay	20,622	-	547,800	-	-	-	N/A
Trans to 1840 Public Serv GrntM	-	-	44,000	-	-	-	N/A
Reserve for Capital	-	180,800	-	216,200	-	216,200	19.58%
Total Appropriations	**129,802**	**180,800**	**1,584,800**	**216,200**	**-**	**216,200**	**19.58%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	196,486	-	-	-	-	-	N/A
Interest	63,011	-	-	-	-	-	N/A
Trans fm 1140 Lib Trust Fd	79,400	-	-	-	-	-	N/A
Carry Forward	1,591,900	180,800	1,801,000	216,200	-	216,200	19.58%
Total Funding	**1,930,798**	**180,800**	**1,801,000**	**216,200**	**-**	**216,200**	**19.58%**

Justice Federal Equitable Sharing (1811)

Fund Type: **Special Revenue**

Description: **To account for proceeds received through the federal asset forfeiture and equitable sharing program.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Remittances	-	211,400	-	222,500	-	222,500	5.25%
Total Appropriations	**-**	**211,400**	**-**	**222,500**	**-**	**222,500**	**5.25%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	7,661	1,200	3,000	3,000	-	3,000	150.00%
Carry Forward	209,100	210,300	216,700	219,700	-	219,700	4.47%
Less 5% Required By Law	-	(100)	-	(200)	-	(200)	100.00%
Total Funding	**216,761**	**211,400**	**219,700**	**222,500**	**-**	**222,500**	**5.25%**

Treasury Federal Equitable Sharing (1812)

Fund Type: **Special Revenue**

Description: **To account for proceeds received through the federal asset forfeiture and equitable sharing program.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Remittances	-	738,600	-	843,900	-	843,900	14.26%
Total Appropriations	**-**	**738,600**	**-**	**843,900**	**-**	**843,900**	**14.26%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	9,261	-	67,700	-	-	-	N/A
Interest	26,791	3,500	10,000	3,500	-	3,500	0.00%
Carry Forward	726,900	735,300	762,900	840,600	-	840,600	14.32%
Less 5% Required By Law	-	(200)	-	(200)	-	(200)	0.00%
Total Funding	**762,953**	**738,600**	**840,600**	**843,900**	**-**	**843,900**	**14.26%**

Disaster Recovery Fund (1813)

Fund Type: **Special Revenue**

Description: **To provide a centralized approach to capture FEMA related expenses.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	22,426	-	-	-	-	-	N/A
Operating Expense	13,494,853	8,022,500	19,004,600	10,000,000	-	10,000,000	24.65%
Capital Outlay	1,558,942	-	9,026,900	-	-	-	N/A
Reserve for Catastrophic Event	-	4,170,200	-	5,474,500	-	5,474,500	31.28%
Total Appropriations	**15,076,220**	**12,192,700**	**28,031,500**	**15,474,500**	**-**	**15,474,500**	**26.92%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	13,270	-	207,200	-	-	-	N/A
FEMA - Fed Emerg Mgt Agency	108,488	-	3,450,300	-	-	-	N/A
Miscellaneous Revenues	2,685,739	-	-	-	-	-	N/A
Interest	225,512	-	301,800	-	-	-	N/A
Trans fm 0001 General Fund	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000	0.00%
Trans fm 0003 Emerg Relief	542,300	22,500	22,500	-	-	-	(100.00)%
Adv/Repay fm 0001 Gen Fd	-	-	10,000,000	-	-	-	N/A
Adv/Repay fm 1007 Pelican Bay MSTU	748,000	-	-	-	-	-	N/A
Adv/Repay fm 3001 CoWide Cap	15,000,000	-	-	-	-	-	N/A
Adv/Repay fm 3041 PB Irr&Lndscp	1,073,682	-	-	-	-	-	N/A
Adv/Repay fm 4071 Lndfill Close	884,682	8,000,000	-	10,000,000	-	10,000,000	25.00%
Carry Forward	7,486,700	2,170,200	15,524,200	3,474,500	-	3,474,500	60.10%
Total Funding	**30,768,372**	**12,192,700**	**31,506,000**	**15,474,500**	**-**	**15,474,500**	**26.92%**

GMD Community Development Grants (1829)

Fund Type: **Special Revenue**

Description: **To account for federal and state grants received by GMCD's Community Planning & Resiliency Division, used to ensure that Collier County maintains a resilient and environmentally sustainable future by identifying vulnerabilities, coordinating stakeholders, and facilitating innovative solutions.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	46,700	-	-	-	-	-	N/A
Total Appropriations	**46,700**	**-**	**-**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	46,700	-	-	-	-	-	N/A
Total Funding	**46,700**	**-**	**-**	**-**	**-**	**-**	**0.00%**

Specialized Grants (1831)

Fund Type: **Special Revenue**

Description: **To account for one-time federal and state grants.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	-	500,000	-	-	-	N/A
Capital Outlay	3,646,613	-	500,000	-	-	-	N/A
Total Appropriations	**3,646,613**	**-**	**1,000,000**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	-	-	1,000,000	-	-	-	N/A
Total Funding	**-**	**-**	**1,000,000**	**-**	**-**	**-**	**0.00%**

Public Safety Grants (1833)

Fund Type: **Special Revenue**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	118,184	-	100,700	-	-	-	N/A
Capital Outlay	70,086	-	122,200	-	-	-	N/A
Total Appropriations	**188,270**	**-**	**222,900**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	197,416	-	222,900	-	-	-	N/A
Interest	43	-	-	-	-	-	N/A
Total Funding	**197,459**	**-**	**222,900**	**-**	**-**	**-**	**0.00%**

Public Safety Grants Match (1834)

Fund Type: **Special Revenue**

Description: **To account for the County matching contributions for various division grants, including the Bureau of Emergency Services Grants for various programs within the community.**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	-	-	-	-	-	-	N/A
Total Funding	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**

Housing Grants (1835)

Fund Type: **Special Revenue**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	1,133,968	-	1,858,500	-	-	-	N/A
Operating Expense	1,521,457	-	1,960,000	-	-	-	N/A
Capital Outlay	5,437	-	1,529,000	-	-	-	N/A
Grants and Aid	788,668	-	123,700	-	-	-	N/A
Remittances	15,704,288	-	17,830,900	-	-	-	N/A
Trans to 1806 Grnt Prog Support	3,080,981	-	-	-	-	-	N/A
Trans to 1848 Home Grant	2,803	-	-	-	-	-	N/A
Total Appropriations	**22,237,601**	**-**	**23,302,100**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	5,168,050	-	23,302,100	-	-	-	N/A
Interest	777,765	-	-	-	-	-	N/A
Total Funding	**5,945,815**	**-**	**23,302,100**	**-**	**-**	**-**	**0.00%**

Housing Grant Match (1836)

Fund Type: **Special Revenue**

Description: **To account for the County matching contributions to Housing grants.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	101,365	-	220,500	-	-	-	N/A
Operating Expense	4,285	-	21,900	-	-	-	N/A
Remittances	-	-	34,100	-	-	-	N/A
Restricted for Unfunded Requests	-	142,700	-	131,300	-	131,300	(7.99)%
Total Appropriations	**105,650**	**142,700**	**276,500**	**131,300**	**-**	**131,300**	**(7.99)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Trans fm 0001 General Fund	104,881	142,700	276,500	131,300	-	131,300	(7.99)%
Trans fm 1806 Grant Prog Supprt	769	-	-	-	-	-	N/A
Total Funding	**105,650**	**142,700**	**276,500**	**131,300**	**-**	**131,300**	**(7.99)%**

Human Services Grant (1837)

Fund Type: **Special Revenue**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	565,488	-	764,300	-	-	-	N/A
Operating Expense	2,495,519	-	4,749,700	-	-	-	N/A
Grants and Aid	47,978	-	74,900	-	-	-	N/A
Trans to 1806 Grnt Prog Support	185,000	100,000	100,000	100,000	-	100,000	0.00%
Restricted for Unfunded Requests	-	100,000	-	180,000	-	180,000	80.00%
Total Appropriations	**3,293,985**	**200,000**	**5,688,900**	**280,000**	**-**	**280,000**	**40.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	3,642,058	-	-	-	-	-	N/A
Miscellaneous Revenues	21,291	-	5,908,900	-	-	-	N/A
Interest	8,962	-	-	-	-	-	N/A
Trans fm 1806 Grant Prog Supprt	-	-	60,000	-	-	-	N/A
Carry Forward	-	200,000	-	280,000	-	280,000	40.00%
Total Funding	**3,672,310**	**200,000**	**5,968,900**	**280,000**	**-**	**280,000**	**40.00%**

Public Services Grant (1839)

Fund Type: **Special Revenue**

Description: **To process grants within the Public Services Department. Grants will include 4-H funding; State Aid to Libraries; Parks grants, and the Summer Food Program, as well as others as they are identified, applied for and received.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	10,158	-	134,900	-	-	-	N/A
Operating Expense	50,879	-	1,794,400	-	-	-	N/A
Capital Outlay	1,395	-	5,262,500	-	-	-	N/A
Trans to 1840 Public Serv GrntM	-	-	2,400	-	-	-	N/A
Total Appropriations	**62,432**	**-**	**7,194,200**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	179,913	-	6,612,900	-	-	-	N/A
Interest	4,937	-	-	-	-	-	N/A
Reimb From Other Depts	147,709	-	581,300	-	-	-	N/A
Total Funding	**332,560**	**-**	**7,194,200**	**-**	**-**	**-**	**0.00%**

Public Services Grant Match (1840)

Fund Type: **Special Revenue**

Description: **To account for the County matching contributions to Public Services Grants for various grant programs within the community.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	-	-	6,400	-	-	-	N/A
Operating Expense	48	-	34,900	-	-	-	N/A
Capital Outlay	-	-	300,300	-	-	-	N/A
Total Appropriations	**48**	**-**	**341,600**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	18,823	-	45,300	-	-	-	N/A
Trans fm 1810 Lib Donations	-	-	44,000	-	-	-	N/A
Trans fm 1839 Public Serv Grant	-	-	2,400	-	-	-	N/A
Trans fm 3026 Museum Capital	48	-	93,500	-	-	-	N/A
Trans fm 3062 Pks Ad Val Cap	-	-	156,400	-	-	-	N/A
Total Funding	**18,870**	**-**	**341,600**	**-**	**-**	**-**	**0.00%**

Transportation Grants (1841)

Fund Type: **Special Revenue**

Description: **To account for federal and state grants within the Transportation Management Services Department supporting Roads, Transportation, Stormwater, and Coastal Zone Management projects as well as MPO Planning.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	544,939	-	876,500	-	-	-	N/A
Operating Expense	3,950,896	-	3,051,500	-	-	-	N/A
Capital Outlay	8,946,178	-	40,172,800	-	-	-	N/A
Trans to 1809 MPO Grants	8,739	-	-	-	-	-	N/A
Total Appropriations	**13,450,752**	**-**	**44,100,800**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	12,992,972	-	44,099,300	-	-	-	N/A
Miscellaneous Revenues	-	-	1,500	-	-	-	N/A
Total Funding	**12,992,972**	**-**	**44,100,800**	**-**	**-**	**-**	**0.00%**

Transportation Grant Match (1842)

Fund Type: **Special Revenue**

Description: **To account for the County matching contributions for Transportation Management Services Department related grants.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	257,864	-	1,943,600	-	-	-	N/A
Capital Outlay	4,209,263	-	17,132,000	-	-	-	N/A
Total Appropriations	**4,467,127**	**-**	**19,075,600**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Trans fm 1809 MPO Grant	8,539	-	400	-	-	-	N/A
Trans fm 3018 Sales Tx Cap	223,585	-	3,362,300	-	-	-	N/A
Trans fm 3052 Stormwtr CIP Bond	4,209,263	-	-	-	-	-	N/A
Trans fm 3081 GM Transp Cap	25,697	-	513,600	-	-	-	N/A
Trans fm 3083 Rd Const-Gas Tax	-	-	2,015,000	-	-	-	N/A
Trans fm 3090 Rd ImpFee #1	-	-	155,000	-	-	-	N/A
Trans fm 3091 Rd ImpFee# 2	-	-	990,300	-	-	-	N/A
Trans fm 3093 Rd ImpFee #4	42	-	6,564,400	-	-	-	N/A
Trans fm 3095 Rd ImpFee #5	-	-	5,474,600	-	-	-	N/A
Total Funding	**4,467,127**	**-**	**19,075,600**	**-**	**-**	**-**	**0.00%**

County Manager Grants (1843)

Fund Type: **Special Revenue**

Description: **To account for federal and state grants within the Economic Development Grants for various programs within the community.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	-	2,900	-	-	-	N/A
Total Appropriations	**-**	**-**	**2,900**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	1,734	-	2,900	-	-	-	N/A
Interest	1,766	-	-	-	-	-	N/A
Total Funding	**3,500**	**-**	**2,900**	**-**	**-**	**-**	**0.00%**

County Manager Grant Match (1844)

Fund Type: **Special Revenue**

Description: **To account for the County matching contributions to the Economic Development Grants.**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	58	-	-	-	-	-	N/A
Total Funding	**58**	**-**	**-**	**-**	**-**	**-**	**0.00%**

Deepwater Horizon Oil Spill Settlement (1847)

Fund Type: **Special Revenue**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Restricted for Unfunded Requests	-	2,359,500	-	2,449,800	-	2,449,800	3.83%
Total Appropriations	**-**	**2,359,500**	**-**	**2,449,800**	**-**	**2,449,800**	**3.83%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	82,723	68,500	44,600	68,500	-	68,500	0.00%
Carry Forward	2,257,300	2,294,400	2,340,100	2,384,700	-	2,384,700	3.94%
Less 5% Required By Law	-	(3,400)	-	(3,400)	-	(3,400)	0.00%
Total Funding	**2,340,023**	**2,359,500**	**2,384,700**	**2,449,800**	**-**	**2,449,800**	**3.83%**

Home Grant (1848)

Fund Type: **Special Revenue**

Description:

To provide community services through HUD HOME program funds designed to expand the supply of affordable housing for low-income individuals and families. These funds will support the development, rehabilitation, and preservation of affordable housing, as well as provide rental assistance and homeownership opportunities. Goals and objectives will be achieved by working collaboratively with non-profit organizations, developers, CHDO's, and public/private coalitions to coordinate efforts and maximize the resources available to communities.

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	43,901	-	93,100	-	-	-	N/A
Operating Expense	816	-	34,000	-	-	-	N/A
Remittances	67,102	-	1,324,900	-	-	-	N/A
Total Appropriations	**111,819**	**-**	**1,452,000**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	12,509	-	-	-	-	-	N/A
Miscellaneous Revenues	31,571	-	1,452,000	-	-	-	N/A
Interest	1,732	-	-	-	-	-	N/A
Trans fm 1835 Housing Grants	2,803	-	-	-	-	-	N/A
Total Funding	**48,615**	**-**	**1,452,000**	**-**	**-**	**-**	**0.00%**

Opiod Qualified-Reg/Abatement Grant (1850)

Fund Type: **Special Revenue**

Description: **To provide community services through opioid settlement funds designed to address the impacts of the opioid crisis by expanding access to substance abuse treatment, prevention, and recovery services. These funds will support initiatives aimed at improving community health, enhancing harm reduction strategies, and promoting long-term recovery solutions. Goals and objectives will be achieved by working collaboratively with non-profit organizations, governmental agencies, and public/private coalitions to coordinate efforts and maximize the resources available nationwide.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	54,538	-	176,600	-	-	-	N/A
Operating Expense	15,673	-	11,700	-	-	-	N/A
Remittances	1,008,111	-	4,195,900	-	-	-	N/A
Total Appropriations	**1,078,322**	**-**	**4,384,200**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	5,400,606	-	4,384,200	-	-	-	N/A
Interest	33,203	-	-	-	-	-	N/A
Trans fm 1806 Grant Prog Supprt	3,857,643	-	-	-	-	-	N/A
Total Funding	**9,291,452**	**-**	**4,384,200**	**-**	**-**	**-**	**0.00%**

Opiod Qualified-Reg/Abatement Match (1851)

Fund Type: **Special Revenue**

Description: **To provide community services through opioid settlement funds designed to address the impacts of the opioid crisis by expanding access to substance abuse treatment, prevention, and recovery services. These funds will support initiatives aimed at improving community health, enhancing harm reduction strategies, and promoting long-term recovery solutions. Goals and objectives will be achieved by working collaboratively with non-profit organizations, governmental agencies, and public/private coalitions to coordinate efforts and maximize the resources available nationwide.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	-	-	8,700	-	-	-	N/A
Total Appropriations	**-**	**-**	**8,700**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	172,596	-	8,700	-	-	-	N/A
Interest	102	-	-	-	-	-	N/A
Total Funding	**172,698**	**-**	**8,700**	**-**	**-**	**-**	**0.00%**

Opiod City County Subdivision Grant (1852)

Fund Type: **Special Revenue**

Description: **To provide community services through opioid settlement funds designed to address the impacts of the opioid crisis by expanding access to substance abuse treatment, prevention, and recovery services. These funds will support initiatives aimed at improving community health, enhancing harm reduction strategies, and promoting long-term recovery solutions. Goals and objectives will be achieved by working collaboratively with non-profit organizations, governmental agencies, and public/private coalitions to coordinate efforts and maximize the resources available nationwide.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	34,299	-	14,400	-	-	-	N/A
Operating Expense	14,507	-	8,200	-	-	-	N/A
Remittances	131,865	-	1,175,300	-	-	-	N/A
Total Appropriations	**180,671**	**-**	**1,197,900**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	1,320,841	-	1,197,900	-	-	-	N/A
Interest	8,120	-	-	-	-	-	N/A
Trans fm 1806 Grant Prog Supprt	921,563	-	-	-	-	-	N/A
Total Funding	**2,250,523**	**-**	**1,197,900**	**-**	**-**	**-**	**0.00%**

Opiod City County Subdivision Match (1853)

Fund Type: **Special Revenue**

Description: **To provide community services through opioid settlement funds designed to address the impacts of the opioid crisis by expanding access to substance abuse treatment, prevention, and recovery services. These funds will support initiatives aimed at improving community health, enhancing harm reduction strategies, and promoting long-term recovery solutions. Goals and objectives will be achieved by working collaboratively with non-profit organizations, governmental agencies, and public/private coalitions to coordinate efforts and maximize the resources available nationwide.**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	69	-	-	-	-	-	N/A
Total Funding	**69**	**-**	**-**	**-**	**-**	**-**	**0.00%**

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

Fund Type: **Debt Service**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Arbitrage Services	2,500	7,000	7,000	7,000	-	7,000	0.00%
Debt Service - Principal	13,265,000	2,038,000	-	-	-	-	(100.00)%
Debt Service - Interest Expense	355,837	1,427,800	-	2,625,000	-	2,625,000	83.85%
Reserve for Debt Service	-	-	-	2,601,300	-	2,601,300	N/A
Total Appropriations	**13,623,337**	**3,472,800**	**7,000**	**5,233,300**	**-**	**5,233,300**	**50.69%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Gas Taxes	2,201,371	2,100,000	2,100,000	2,100,000	-	2,100,000	0.00%
Interest	51,993	1,000	20,100	5,000	-	5,000	400.00%
Trans fm 3083 Rd Const-Gas Tax	10,793,350	-	-	-	-	-	N/A
Carry Forward	1,697,100	1,476,900	1,120,500	3,233,600	-	3,233,600	118.95%
Less 5% Required By Law	-	(105,100)	-	(105,300)	-	(105,300)	0.19%
Total Funding	**14,743,814**	**3,472,800**	**3,240,600**	**5,233,300**	**-**	**5,233,300**	**50.69%**

Taxable Special Obligation Revenue Note, Series 2019 (2013)

Fund Type: **Debt Service**

Description: **This special obligation note, with final maturity in September 2030 was used to finance the purchase of the Golden Gate Golf course.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Arbitrage Services	-	3,500	3,500	3,500	-	3,500	0.00%
Debt Service	-	500	500	500	-	500	0.00%
Debt Service - Principal	2,240,000	1,555,000	1,555,000	4,745,000	-	4,745,000	205.14%
Debt Service - Interest Expense	616,637	564,700	564,700	478,400	-	478,400	(15.28)%
Reserve for Debt Service	-	2,200	-	5,000	-	5,000	127.27%
Total Appropriations	**2,856,637**	**2,125,900**	**2,123,700**	**5,232,400**	**-**	**5,232,400**	**146.13%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	634	100	2,100	100	-	100	0.00%
Trans fm 0001 General Fund	541,700	401,900	401,900	1,018,300	-	1,018,300	153.37%
Trans fm 3018 Sales Tx Cap	377,100	279,800	279,800	661,600	-	661,600	136.45%
Trans fm 3071 Unin Pk Imp Fee	1,938,000	1,438,000	1,438,000	3,543,600	-	3,543,600	146.43%
Carry Forward	9,900	6,100	10,700	8,800	-	8,800	44.26%
Total Funding	**2,867,334**	**2,125,900**	**2,132,500**	**5,232,400**	**-**	**5,232,400**	**146.13%**

Tourist Development Tax Revenue Bond, Series 2018 (2017)

Fund Type: **Debt Service**

Description: **Bond proceeds were used to fund the construction of the Amateur Sports Complex. The revenue pledged was the Tourist Development Tax.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Arbitrage Services	1,250	3,500	3,500	3,500	-	3,500	0.00%
Debt Service	-	10,000	10,000	10,000	-	10,000	0.00%
Debt Service - Principal	1,255,000	1,315,000	1,315,000	1,380,000	-	1,380,000	4.94%
Debt Service - Interest Expense	2,463,125	2,398,900	2,398,900	2,331,500	-	2,331,500	(2.81)%
Reserve for Debt Service	-	2,563,000	-	2,598,500	-	2,598,500	1.39%
Total Appropriations	**3,719,375**	**6,290,400**	**3,727,400**	**6,323,500**	**-**	**6,323,500**	**0.53%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	47,414	5,000	25,300	5,000	-	5,000	0.00%
Trans fm 1108 TDC Cap	3,694,100	3,690,000	3,690,000	3,696,000	-	3,696,000	0.16%
Carry Forward	2,612,800	2,595,700	2,634,900	2,622,800	-	2,622,800	1.04%
Less 5% Required By Law	-	(300)	-	(300)	-	(300)	0.00%
Total Funding	**6,354,314**	**6,290,400**	**6,350,200**	**6,323,500**	**-**	**6,323,500**	**0.53%**

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

Fund Type: **Debt Service**

Description: **These Special Obligation Bonds are pledging covenant to budget and appropriate non ad valorem revenues for the debt service.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Arbitrage Services	3,750	20,000	20,000	20,000	-	20,000	0.00%
Debt Service	-	2,020,000	1,261,900	832,900	-	832,900	(58.77)%
Debt Service - Principal	14,596,000	15,674,000	15,674,000	12,843,000	-	12,843,000	(18.06)%
Debt Service - Interest Expense	5,944,715	5,640,700	5,640,700	5,336,700	-	5,336,700	(5.39)%
Reserve for Cash Flow	-	1,304,900	-	1,304,900	-	1,304,900	0.00%
Total Appropriations	**20,544,465**	**24,659,600**	**22,596,600**	**20,337,500**	**-**	**20,337,500**	**(17.53)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	44,890	5,800	20,000	5,000	-	5,000	(13.79)%
Trans fm 0001 General Fund	7,227,700	9,622,900	9,622,900	7,508,600	-	7,508,600	(21.97)%
Trans fm 1001 Rd & Bridge	1,079,400	1,079,000	1,079,000	1,137,200	-	1,137,200	5.39%
Trans fm 3030 EMS Imp Fee	411,700	411,600	411,600	425,500	-	425,500	3.38%
Trans fm 3031 Lib Imp Fee	616,200	616,300	616,300	616,100	-	616,100	(0.03)%
Trans fm 3032 Correct Imp Fee	1,512,900	1,530,800	1,530,800	1,552,500	-	1,552,500	1.42%
Trans fm 3033 Law Enf Imp Fee	1,755,900	1,755,800	1,755,800	1,789,300	-	1,789,300	1.91%
Trans fm 3034 Govt Imp Fe	4,978,200	4,977,300	4,977,300	5,150,600	-	5,150,600	3.48%
Trans fm 3070 Reg Pk Imp Fee	300,000	300,000	300,000	-	-	-	(100.00)%
Trans fm 3071 Unin Pk Imp Fee	2,617,600	2,966,100	2,966,100	-	-	-	(100.00)%
Carry Forward	1,469,800	1,394,300	1,469,800	2,153,000	-	2,153,000	54.41%
Less 5% Required By Law	-	(300)	-	(300)	-	(300)	0.00%
Total Funding	**22,014,290**	**24,659,600**	**24,749,600**	**20,337,500**	**-**	**20,337,500**	**(17.53)%**

Commercial Paper Loan (2023)

Fund Type: **Debt Service**

Description: **Represents variable rate debt service for Pelican Bay and Transportation Management services. Loan proceeds were provided for capital improvements in Pelican Bay Commercial Paper fund (3042) and Transportation Debt Financing Capital Fund (3084). The primary revenue sources are transfers from Gas Tax Fund (3083) and Pelican Bay Capital Fund (3041).**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Arbitrage Services	3,750	3,800	3,800	7,600	-	7,600	100.00%
Debt Service	-	500	500	1,000	-	1,000	100.00%
Debt Service - Principal	370,000	500,000	553,700	500,000	-	500,000	0.00%
Debt Service - Interest Expense	188,854	250,000	200,000	2,060,900	-	2,060,900	724.36%
Total Appropriations	**562,604**	**754,300**	**758,000**	**2,569,500**	**-**	**2,569,500**	**240.65%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	54	-	-	-	-	-	N/A
Trans fm 0001 General Fund	-	-	-	1,841,800	-	1,841,800	N/A
Trans fm 3041 PelBay Irr&Lndscp	562,530	750,000	750,000	727,700	-	727,700	(2.97)%
Carry Forward	8,000	4,300	8,000	-	-	-	(100.00)%
Total Funding	**570,584**	**754,300**	**758,000**	**2,569,500**	**-**	**2,569,500**	**240.65%**

County-Wide Capital Projects (3001)

Fund Type: **Capital Projects**

Description: **Accounts for non-growth related capital projects other than Parks, Museums, Roads and Stormwater. The principal funding source is an operating transfer from the General Fund (0001).**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	14,939,999	36,626,000	89,030,200	21,698,200	-	21,698,200	(40.76)%
Capital Outlay	10,601,247	3,530,000	40,912,500	11,990,000	-	11,990,000	239.66%
Grants and Aid	-	-	484,700	-	-	-	N/A
Remittances	440,395	800,000	2,959,600	3,423,000	-	3,423,000	327.88%
Trans to 3018 Infra Sales Tax	-	210,400	210,400	-	-	-	(100.00)%
Adv/Repay to 1813 FEMA Events	15,000,000	-	-	-	-	-	N/A
Adv/Repay to 3032 Correc ImpFee	-	-	-	261,800	-	261,800	N/A
Adv/Repay to 3034 Govt Imp Fe	1,700,700	1,526,800	1,526,800	3,412,100	-	3,412,100	123.48%
Reserve for Future Capital Replacements	-	22,815,700	-	36,542,700	-	36,542,700	60.16%
Total Appropriations	**42,682,341**	**65,508,900**	**135,124,200**	**77,327,800**	**-**	**77,327,800**	**18.04%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	121,274	-	114,900	-	-	-	N/A
Interest	4,250,333	130,000	2,841,500	407,700	-	407,700	213.62%
Reimb From Other Depts	-	-	4,900	-	-	-	N/A
Trans fm 0001 General Fund	36,463,400	51,734,700	51,734,700	47,885,200	-	47,885,200	(7.44)%
Adv/Repay fm 3030 EMS Imp Fees	133,900	1,450,700	1,450,700	-	-	-	(100.00)%
Adv/Repay fm 3031 Lib Imp Fee	472,500	450,000	112,500	-	-	-	(100.00)%
Adv/Repay fm 3032 Correct ImpFe	400,000	400,000	100,000	-	-	-	(100.00)%
Carry Forward	108,661,200	11,350,000	107,820,300	29,055,300	-	29,055,300	155.99%
Less 5% Required By Law	-	(6,500)	-	(20,400)	-	(20,400)	213.85%
Total Funding	**150,502,607**	**65,508,900**	**164,179,500**	**77,327,800**	**-**	**77,327,800**	**18.04%**

Sports & Special Events Complex (3007)

Fund Type: **Capital Projects**

Description: **Established for the purpose of constructing the Sports & Special Events Complex and for future capital improvements.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	352,569	-	925,900	-	-	-	N/A
Capital Outlay	404,549	3,583,500	17,311,600	4,420,700	-	4,420,700	23.36%
Adv/Repay to 1100 TDC Bch Fac	250,000	250,000	250,000	250,000	-	250,000	0.00%
Adv/Repay to 1105 TDC Bch&Inlet	250,000	250,000	250,000	250,000	-	250,000	0.00%
Total Appropriations	**1,257,118**	**4,083,500**	**18,737,500**	**4,920,700**	**-**	**4,920,700**	**20.50%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	491,756	150,000	360,300	150,000	-	150,000	0.00%
Trans fm 1108 TDC Cap	3,431,500	3,573,100	3,573,100	4,255,900	-	4,255,900	19.11%
Trans fm 3093 Rd ImpFee #4	671,000	-	-	-	-	-	N/A
Carry Forward	11,989,200	367,900	15,326,400	522,300	-	522,300	41.97%
Less 5% Required By Law	-	(7,500)	-	(7,500)	-	(7,500)	0.00%
Total Funding	**16,583,456**	**4,083,500**	**19,259,800**	**4,920,700**	**-**	**4,920,700**	**20.50%**

Infrastructure Sales Tax (1 Penny) Capital (3018)

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	8,874,417	-	52,005,300	-	-	-	N/A
Capital Outlay	43,121,876	-	199,564,300	-	-	-	N/A
Trans to 1842 Transp Grant Mtch	223,585	-	3,362,300	-	-	-	N/A
Trans to 2013 Tax SpOb Rev Note	377,100	279,800	279,800	661,600	-	661,600	136.45%
Reserve for Future Debt Service	-	2,763,500	-	2,074,100	-	2,074,100	(24.95)%
Reserve for Capital	-	85,357,600	-	20,762,300	-	20,762,300	(75.68)%
Total Appropriations	**52,596,979**	**88,400,900**	**255,211,700**	**23,498,000**	**-**	**23,498,000**	**(73.42)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	12,476,114	600,000	6,478,700	600,000	-	600,000	0.00%
Trans fm 3001 Co-Wide Cap Proj	-	210,400	210,400	-	-	-	(100.00)%
Carry Forward	343,985,900	87,620,500	271,450,600	22,928,000	-	22,928,000	(73.83)%
Less 5% Required By Law	-	(30,000)	-	(30,000)	-	(30,000)	0.00%
Total Funding	**356,462,014**	**88,400,900**	**278,139,700**	**23,498,000**	**-**	**23,498,000**	**(73.42)%**

Growth Management Capital (3025)

Fund Type: **Capital Projects**

Description: **Accounts for all capital projects in the self-supporting (building permits) Growth Management Department. This includes building expansions, replacement computerized permitting system, and FEMA Flood Plain Mapping.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	79,316	443,400	978,100	694,700	-	694,700	56.68%
Capital Outlay	-	8,600	10,820,500	-	-	-	(100.00)%
Trans to 1013 Comm Dev	2,242,200	-	-	-	-	-	N/A
Total Appropriations	**2,321,516**	**452,000**	**11,798,600**	**694,700**	**-**	**694,700**	**53.69%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	460,943	-	233,800	-	-	-	N/A
Trans fm 1014 Plan Serv	3,122,600	8,600	8,600	-	-	-	(100.00)%
Carry Forward	10,988,900	443,400	12,250,900	694,700	-	694,700	56.68%
Total Funding	**14,572,443**	**452,000**	**12,493,300**	**694,700**	**-**	**694,700**	**53.69%**

Museum Capital Fund (3026)

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	137,091	175,000	378,600	90,000	-	90,000	(48.57)%
Capital Outlay	-	270,000	783,200	220,600	-	220,600	(18.30)%
Trans to 1840 Public Serv GrntM	48	-	93,500	-	-	-	N/A
Reserve for Capital	-	56,500	-	88,400	-	88,400	56.46%
Total Appropriations	**137,139**	**501,500**	**1,255,300**	**399,000**	**-**	**399,000**	**(20.44)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	34,020	4,000	14,600	4,000	-	4,000	0.00%
Trans fm 0001 General Fund	162,700	295,800	295,800	310,600	-	310,600	5.00%
Trans fm 1107 Co Museum	-	150,000	150,000	-	-	-	(100.00)%
Carry Forward	820,800	51,900	879,500	84,600	-	84,600	63.01%
Less 5% Required By Law	-	(200)	-	(200)	-	(200)	0.00%
Total Funding	**1,017,520**	**501,500**	**1,339,900**	**399,000**	**-**	**399,000**	**(20.44)%**

Emergency Medical Services Impact Fees (3030)

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	4,080	-	25,700	-	-	-	N/A
Capital Outlay	-	-	108,300	-	-	-	N/A
Trans to 2022 SpOb Bonds	411,700	411,600	411,600	425,500	-	425,500	3.38%
Adv/Repay to 3001 CoWide Cap	133,900	1,450,700	1,450,700	-	-	-	(100.00)%
Reserve for Debt Service	-	250,300	-	257,000	-	257,000	2.68%
Total Appropriations	**549,680**	**2,112,600**	**1,996,300**	**682,500**	**-**	**682,500**	**(67.69)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	1,370,000	-	-	-	-	-	N/A
Interest	25,429	7,000	30,000	7,000	-	7,000	0.00%
Impact Fees	499,642	475,000	409,400	425,000	-	425,000	(10.53)%
Carry Forward	483,700	1,654,700	1,829,000	272,100	-	272,100	(83.56)%
Less 5% Required By Law	-	(24,100)	-	(21,600)	-	(21,600)	(10.37)%
Total Funding	**2,378,771**	**2,112,600**	**2,268,400**	**682,500**	**-**	**682,500**	**(67.69)%**

Library System Impact Fee (3031)

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	3,273	20,600	172,500	-	-	-	(100.00)%
Trans to 2022 SpOb Bonds	616,200	616,300	616,300	616,100	-	616,100	(0.03)%
Adv/Repay to 3001 CoWide Cap	472,500	450,000	112,500	-	-	-	(100.00)%
Reserve for Capital	-	-	-	36,900	-	36,900	N/A
Total Appropriations	**1,091,973**	**1,086,900**	**901,300**	**653,000**	**-**	**653,000**	**(39.92)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	24,015	5,800	10,200	5,800	-	5,800	0.00%
Impact Fees	955,559	950,000	600,000	620,000	-	620,000	(34.74)%
Carry Forward	462,000	178,900	349,600	58,500	-	58,500	(67.30)%
Less 5% Required By Law	-	(47,800)	-	(31,300)	-	(31,300)	(34.52)%
Total Funding	**1,441,574**	**1,086,900**	**959,800**	**653,000**	**-**	**653,000**	**(39.92)%**

Correctional Facilities Impact Fee (3032)

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	4,994	60,100	61,800	11,300	-	11,300	(81.20)%
Trans to 2022 SpOb Bonds	1,512,900	1,530,800	1,530,800	1,552,500	-	1,552,500	1.42%
Adv/Repay to 3001 CoWide Cap	400,000	400,000	100,000	-	-	-	(100.00)%
Reserve for Debt Service	-	1,385,700	-	1,488,800	-	1,488,800	7.44%
Total Appropriations	**1,917,894**	**3,376,600**	**1,692,600**	**3,052,600**	**-**	**3,052,600**	**(9.60)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	47,458	10,700	22,000	10,700	-	10,700	0.00%
Impact Fees	1,761,733	1,800,000	1,300,000	1,323,800	-	1,323,800	(26.46)%
Adv/Repay fm 3001 CoWide Cap	-	-	-	261,800	-	261,800	N/A
Carry Forward	2,002,400	1,656,500	1,893,700	1,523,100	-	1,523,100	(8.05)%
Less 5% Required By Law	-	(90,600)	-	(66,800)	-	(66,800)	(26.27)%
Total Funding	**3,811,591**	**3,376,600**	**3,215,700**	**3,052,600**	**-**	**3,052,600**	**(9.60)%**

Law Enforcement Impact Fee (3033)

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	5,316	-	98,000	-	-	-	N/A
Capital Outlay	-	-	200	-	-	-	N/A
Trans to 2022 SpOb Bonds	1,755,900	1,755,800	1,755,800	1,789,300	-	1,789,300	1.91%
Reserve for Debt Service	-	606,100	-	622,200	-	622,200	2.66%
Reserve for Capital	-	3,362,000	-	2,772,700	-	2,772,700	(17.53)%
Total Appropriations	**1,761,216**	**5,723,900**	**1,854,000**	**5,184,200**	**-**	**5,184,200**	**(9.43)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	141,343	18,000	65,200	18,000	-	18,000	0.00%
Impact Fees	2,020,283	1,900,000	1,400,000	1,427,100	-	1,427,100	(24.89)%
Carry Forward	3,799,800	3,901,800	4,200,200	3,811,400	-	3,811,400	(2.32)%
Less 5% Required By Law	-	(95,900)	-	(72,300)	-	(72,300)	(24.61)%
Total Funding	**5,961,426**	**5,723,900**	**5,665,400**	**5,184,200**	**-**	**5,184,200**	**(9.43)%**

General Government Building Impact Fee (3034)

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	6,088	-	63,300	-	-	-	N/A
Trans to 2022 SpOb Bonds	4,978,200	4,977,300	4,977,300	5,150,600	-	5,150,600	3.48%
Reserve for Debt Service	-	3,119,700	-	3,202,400	-	3,202,400	2.65%
Total Appropriations	**4,984,288**	**8,097,000**	**5,040,600**	**8,353,000**	**-**	**8,353,000**	**3.16%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	275	-	-	-	-	-	N/A
Interest	119,778	25,000	59,600	25,000	-	25,000	0.00%
Impact Fees	3,294,276	3,040,000	2,200,000	2,240,300	-	2,240,300	(26.31)%
Adv/Repay fm 3001 CoWide Cap	1,700,700	1,526,800	1,526,800	3,412,100	-	3,412,100	123.48%
Carry Forward	3,912,500	3,658,500	4,043,200	2,789,000	-	2,789,000	(23.77)%
Less 5% Required By Law	-	(153,300)	-	(113,400)	-	(113,400)	(26.03)%
Total Funding	**9,027,530**	**8,097,000**	**7,829,600**	**8,353,000**	**-**	**8,353,000**	**3.16%**

Ochopee Fire Control District Impact Fee (3035)

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	-	43,600	-	-	-	N/A
Reserve for Capital	-	125,200	-	143,600	-	143,600	14.70%
Total Appropriations	**-**	**125,200**	**43,600**	**143,600**	**-**	**143,600**	**14.70%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	5,765	300	2,600	1,000	-	1,000	233.33%
Impact Fees	8,959	9,000	5,700	9,000	-	9,000	0.00%
Carry Forward	154,700	116,400	169,400	134,100	-	134,100	15.21%
Less 5% Required By Law	-	(500)	-	(500)	-	(500)	0.00%
Total Funding	**169,425**	**125,200**	**177,700**	**143,600**	**-**	**143,600**	**14.70%**

Clam Bay Restoration (3040)

Fund Type: **Capital Projects**

Description: **Provides funding via special assessments for restoration of mangroves in the Clam Bay estuary.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	171,796	275,000	400,300	453,000	-	453,000	64.73%
Trans to Property Appraiser	884	5,900	5,900	2,800	-	2,800	(52.54)%
Trans to Tax Collector	3,676	8,700	8,700	9,300	-	9,300	6.90%
Total Appropriations	**176,356**	**289,600**	**414,900**	**465,100**	**-**	**465,100**	**60.60%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Special Assessments	183,794	268,100	257,400	463,000	-	463,000	72.70%
Interest	8,817	6,000	7,600	6,000	-	6,000	0.00%
Trans frm Tax Collector	2,111	-	-	-	-	-	N/A
Carry Forward	151,100	29,300	169,500	19,600	-	19,600	(33.11)%
Less 5% Required By Law	-	(13,800)	-	(23,500)	-	(23,500)	70.29%
Total Funding	**345,822**	**289,600**	**434,500**	**465,100**	**-**	**465,100**	**60.60%**

Pelican Bay Irrigation & Landscape (3041)

Fund Type: **Capital Projects**

Description: **Established for restoration and improvements to Pelican Bay hardscape such as sidewalks, beach renourishment, irrigation, signage and other capital amenity projects. Funding is through assessments to homeowners within Pelican Bay.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	710,090	5,750,100	7,259,700	3,444,200	-	3,444,200	(40.10)%
Capital Outlay	4,065,561	6,700	647,600	-	-	-	(100.00)%
Trans to Property Appraiser	6,888	20,000	20,000	15,000	-	15,000	(25.00)%
Trans to Tax Collector	39,668	113,500	113,500	61,400	-	61,400	(45.90)%
Trans to 2023 Commercial Loan	562,530	750,000	750,000	727,700	-	727,700	(2.97)%
Adv/Repay to 1813 FEMA Events	1,073,682	-	-	-	-	-	N/A
Total Appropriations	**6,458,419**	**6,640,300**	**8,790,800**	**4,248,300**	**-**	**4,248,300**	**(36.02)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Special Assessments	1,983,419	5,716,600	5,387,900	3,067,600	-	3,067,600	(46.34)%
Interest	222,761	40,000	100,000	100,000	-	100,000	150.00%
Trans frm Tax Collector	22,781	-	-	-	-	-	N/A
Trans fm 1007 PB Beaut MSTBU	14,747	-	-	-	-	-	N/A
Trans fm 1008 PelBay Light	524,900	515,000	515,000	507,100	-	507,100	(1.53)%
Trans fm 1011 Unincorp GenFd	520,000	520,000	520,000	520,000	-	520,000	0.00%
Carry Forward	5,742,000	136,500	2,479,900	212,000	-	212,000	55.31%
Less 5% Required By Law	-	(287,800)	-	(158,400)	-	(158,400)	(44.96)%
Total Funding	**9,030,608**	**6,640,300**	**9,002,800**	**4,248,300**	**-**	**4,248,300**	**(36.02)%**

Pelican Bay Commercial Paper Capital (3042)

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Capital Outlay	601,238	-	-	-	-	-	N/A
Reserve for Capital	-	-	-	21,800	-	21,800	N/A
Total Appropriations	**601,238**	**-**	**-**	**21,800**	**-**	**21,800**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	24,750	-	7,100	-	-	-	N/A
Carry Forward	591,200	-	14,700	21,800	-	21,800	N/A
Total Funding	**615,950**	**-**	**21,800**	**21,800**	**-**	**21,800**	**0.00%**

Stormwater CP (3043)

Fund Type: **Capital Projects**

Description:

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Reserve for Capital	-	-	-	65,000,000	-	65,000,000	N/A
Total Appropriations	**-**	**-**	**-**	**65,000,000**	**-**	**65,000,000**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Loan Proceeds	-	-	-	65,000,000	-	65,000,000	N/A
Total Funding	**-**	**-**	**-**	**65,000,000**	**-**	**65,000,000**	**0.00%**

Stormwater Capital Projects (3050)

Fund Type: **Capital Projects**

Description: **Accounts for Stormwater capital projects. The principal funding source is the a transfer from the General Fund (0001) and Unincorporated General Fund (1011); the total transfer to fund (3050) and operations fund (1005) is not to exceed the equivalent of 0.15 mills per Resolution 2010-137.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	9,478,328	7,630,500	14,117,500	11,744,900	2,200,000	13,944,900	82.75%
Capital Outlay	1,197,391	7,700,000	29,795,700	2,632,000	-	2,632,000	(65.82)%
Reserve for Contingencies	-	46,500	-	-	-	-	(100.00)%
Reserve for Capital	-	1,107,200	-	-	-	-	(100.00)%
Total Appropriations	**10,675,719**	**16,484,200**	**43,913,200**	**14,376,900**	**2,200,000**	**16,576,900**	**0.56%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	3,175	-	-	-	-	-	N/A
FEMA - Fed Emerg Mgt Agency	57,144	-	-	-	-	-	N/A
Interest	1,197,348	700,000	900,000	900,000	-	900,000	28.57%
Trans fm 0001 General Fund	2,940,000	3,133,400	3,133,400	3,290,100	2,200,000	5,490,100	75.21%
Trans fm 1005 Stormwtr Ops	5,955	-	-	-	-	-	N/A
Trans fm 1011 Unincorp GenFd	5,985,000	7,891,500	7,891,500	8,286,100	-	8,286,100	5.00%
Carry Forward	34,421,100	4,794,300	33,934,000	1,945,700	-	1,945,700	(59.42)%
Less 5% Required By Law	-	(35,000)	-	(45,000)	-	(45,000)	28.57%
Total Funding	**44,609,722**	**16,484,200**	**45,858,900**	**14,376,900**	**2,200,000**	**16,576,900**	**0.56%**

Stormwater CIP Bond (3052)

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	4,119,166	-	6,648,200	192,100	-	192,100	N/A
Capital Outlay	2,830,367	285,000	2,468,000	952,700	-	952,700	234.28%
Trans to 1842 Transp Grant Mtch	4,209,263	-	-	-	-	-	N/A
Total Appropriations	**11,158,796**	**285,000**	**9,116,200**	**1,144,800**	**-**	**1,144,800**	**301.68%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	563,383	300,000	364,000	300,100	-	300,100	0.03%
Carry Forward	19,487,500	-	9,611,900	859,700	-	859,700	N/A
Less 5% Required By Law	-	(15,000)	-	(15,000)	-	(15,000)	0.00%
Total Funding	**20,050,883**	**285,000**	**9,975,900**	**1,144,800**	**-**	**1,144,800**	**301.68%**

ATV Settlement (3060)

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	300	10,000	241,500	10,000	-	10,000	0.00%
Reserve for Capital	-	3,218,400	-	3,331,700	-	3,331,700	3.52%
Total Appropriations	**300**	**3,228,400**	**241,500**	**3,341,700**	**-**	**3,341,700**	**3.51%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	124,242	15,000	54,600	15,000	-	15,000	0.00%
Carry Forward	3,390,400	3,214,200	3,514,400	3,327,500	-	3,327,500	3.52%
Less 5% Required By Law	-	(800)	-	(800)	-	(800)	0.00%
Total Funding	**3,514,642**	**3,228,400**	**3,569,000**	**3,341,700**	**-**	**3,341,700**	**3.51%**

Boater Improvement (3061)

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	117,734	-	432,600	50,000	-	50,000	N/A
Capital Outlay	1,240,680	-	386,600	-	-	-	N/A
Trans to Tax Collector	13,211	19,600	19,600	20,200	-	20,200	3.06%
Reserve for Boater Improve Capital	-	574,400	-	1,147,400	-	1,147,400	99.76%
Total Appropriations	**1,371,625**	**594,000**	**838,800**	**1,217,600**	**-**	**1,217,600**	**104.98%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Licenses & Permits	608,034	620,000	620,000	610,000	-	610,000	(1.61)%
Interest	55,037	-	19,100	-	-	-	N/A
Carry Forward	1,546,400	5,000	837,800	638,100	-	638,100	12,662.00%
Less 5% Required By Law	-	(31,000)	-	(30,500)	-	(30,500)	(1.61)%
Total Funding	**2,209,471**	**594,000**	**1,476,900**	**1,217,600**	**-**	**1,217,600**	**104.98%**

Parks Ad Valorem Capital Projects (3062)

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	2,467,568	6,007,300	16,668,800	4,787,700	-	4,787,700	(20.30)%
Capital Outlay	2,009,549	1,600,000	7,306,100	3,200,000	-	3,200,000	100.00%
Trans to 1840 Public Serv GrntM	-	-	156,400	-	-	-	N/A
Reserve for Capital	-	1,667,700	-	2,376,800	-	2,376,800	42.52%
Total Appropriations	**4,477,117**	**9,275,000**	**24,131,300**	**10,364,500**	**-**	**10,364,500**	**11.75%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	628,083	50,000	301,100	50,000	-	50,000	0.00%
Trans fm 0001 General Fund	3,150,000	3,307,500	3,307,500	3,472,900	-	3,472,900	5.00%
Trans fm 1011 Unincorp GenFd	4,095,000	4,299,800	4,299,800	4,514,800	-	4,514,800	5.00%
Carry Forward	15,156,200	1,620,200	18,552,200	2,329,300	-	2,329,300	43.77%
Less 5% Required By Law	-	(2,500)	-	(2,500)	-	(2,500)	0.00%
Total Funding	**23,029,283**	**9,275,000**	**26,460,600**	**10,364,500**	**-**	**10,364,500**	**11.75%**

Park CIP Bond (3063)

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	1,526,566	-	946,500	-	-	-	N/A
Capital Outlay	549,516	1,800,000	2,959,000	-	-	-	(100.00)%
Reserve for Capital	-	5,945,500	-	6,488,200	-	6,488,200	9.13%
Total Appropriations	**2,076,083**	**7,745,500**	**3,905,500**	**6,488,200**	**-**	**6,488,200**	**(16.23)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	414,785	120,000	161,900	120,000	-	120,000	0.00%
Carry Forward	11,439,900	7,631,500	10,117,800	6,374,200	-	6,374,200	(16.48)%
Less 5% Required By Law	-	(6,000)	-	(6,000)	-	(6,000)	0.00%
Total Funding	**11,854,685**	**7,745,500**	**10,279,700**	**6,488,200**	**-**	**6,488,200**	**(16.23)%**

Regional Park Impact Fee - Incorporated Areas (3070)

Fund Type: **Capital Projects**

Description: **Collier County's Regional Park Impact Fee was originally adopted in December 1988, to assist the County to pay for growth-related regional parks land and facilities. Impact fees are assessed and collected on residential new building construction permits. Today, this fund only holds the cities impact fee deposits. The unincorporated area's regional impact fees are deposited into fund 3071.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	-	101,200	-	-	-	N/A
Capital Outlay	-	-	83,000	-	-	-	N/A
Trans to 2022 SpOb Bonds	300,000	300,000	300,000	-	-	-	(100.00)%
Reserve for Capital	-	1,230,200	-	1,456,600	-	1,456,600	18.40%
Total Appropriations	**300,000**	**1,530,200**	**484,200**	**1,456,600**	**-**	**1,456,600**	**(4.81)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	55,259	11,500	23,200	12,000	-	12,000	4.35%
Impact Fees	222,558	260,000	30,000	240,000	-	240,000	(7.69)%
Carry Forward	1,670,400	1,272,300	1,648,200	1,217,200	-	1,217,200	(4.33)%
Less 5% Required By Law	-	(13,600)	-	(12,600)	-	(12,600)	(7.35)%
Total Funding	**1,948,217**	**1,530,200**	**1,701,400**	**1,456,600**	**-**	**1,456,600**	**(4.81)%**

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

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	377,862	-	1,645,000	-	-	-	N/A
Capital Outlay	4,570,410	4,788,300	61,154,800	500,000	-	500,000	(89.56)%
Trans to 2013 Tax SpOb Rev Note	1,938,000	1,438,000	1,438,000	3,543,600	-	3,543,600	146.43%
Trans to 2022 SpOb Bonds	2,617,600	2,966,100	2,966,100	-	-	-	(100.00)%
Reserve for Debt Service	-	3,403,300	-	3,457,600	-	3,457,600	1.60%
Reserve for Capital	-	-	-	7,316,500	-	7,316,500	N/A
Total Appropriations	**9,503,872**	**12,595,700**	**67,203,900**	**14,817,700**	**-**	**14,817,700**	**17.64%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	1,250	-	-	-	-	-	N/A
Interest	2,239,998	200,000	1,345,000	200,000	-	200,000	0.00%
Impact Fees	9,238,645	8,034,000	8,034,000	8,500,000	-	8,500,000	5.80%
Carry Forward	62,401,600	4,773,400	64,377,600	6,552,700	-	6,552,700	37.28%
Less 5% Required By Law	-	(411,700)	-	(435,000)	-	(435,000)	5.66%
Total Funding	**73,881,493**	**12,595,700**	**73,756,600**	**14,817,700**	**-**	**14,817,700**	**17.64%**

Road Assessments - Receivable (3080)

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	39,266	-	-	-	-	-	N/A
Trans to Property Appraiser	143	-	-	-	-	-	N/A
Trans to Tax Collector	522	-	-	-	-	-	N/A
Reserve for Capital	-	432,700	-	497,700	-	497,700	15.02%
Total Appropriations	**39,932**	**432,700**	**-**	**497,700**	**-**	**497,700**	**15.02%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	17,382	-	-	-	-	-	N/A
Delinquent Ad Valorem Taxes	25	-	-	-	-	-	N/A
Interest	17,020	-	16,000	16,000	-	16,000	N/A
Reimb From Other Depts	2,000	-	-	-	-	-	N/A
Trans frm Property Appraiser	(2)	-	-	-	-	-	N/A
Trans frm Tax Collector	300	-	-	-	-	-	N/A
Adv/Repay fm 1637 42nd Ave SE	1,800	1,800	1,800	10,900	-	10,900	505.56%
Carry Forward	454,400	430,900	453,000	470,800	-	470,800	9.26%
Total Funding	**492,925**	**432,700**	**470,800**	**497,700**	**-**	**497,700**	**15.02%**

Transportation Capital (3081)

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	19,069,475	13,039,000	25,909,200	22,465,300	-	22,465,300	72.29%
Capital Outlay	2,274,032	15,640,400	52,953,300	5,924,900	-	5,924,900	(62.12)%
Trans to 1842 Transp Grant Mtch	25,697	-	513,600	-	-	-	N/A
Total Appropriations	**21,369,205**	**28,679,400**	**79,376,100**	**28,390,200**	**-**	**28,390,200**	**(1.01)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	9,577	-	-	-	-	-	N/A
Miscellaneous Revenues	684,644	-	-	-	-	-	N/A
Interest	1,973,308	900,900	1,300,000	1,300,000	-	1,300,000	44.30%
Reimb From Other Depts	119,087	-	-	-	-	-	N/A
Trans fm 0001 General Fund	9,660,000	9,357,000	9,357,000	9,824,900	-	9,824,900	5.00%
Trans fm 1011 Unincorp GenFd	14,280,000	14,994,000	14,994,000	15,743,700	-	15,743,700	5.00%
Carry Forward	49,957,000	3,472,500	55,311,700	1,586,600	-	1,586,600	(54.31)%
Less 5% Required By Law	-	(45,000)	-	(65,000)	-	(65,000)	44.44%
Total Funding	**76,683,615**	**28,679,400**	**80,962,700**	**28,390,200**	**-**	**28,390,200**	**(1.01)%**

Road Gas Tax - Road Construction (3083)

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	1,958,971	11,019,000	26,022,700	3,505,000	-	3,505,000	(68.19)%
Capital Outlay	2,635,429	13,526,000	36,566,300	22,817,200	-	22,817,200	68.69%
Trans to 1842 Transp Grant Mtch	-	-	2,015,000	-	-	-	N/A
Trans to 2005 Gas Tx Rev Bond	10,793,350	-	-	-	-	-	N/A
Total Appropriations	**15,387,750**	**24,545,000**	**64,604,000**	**26,322,200**	**-**	**26,322,200**	**7.24%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Local Gas Taxes	18,588,196	15,816,300	17,450,000	17,450,000	-	17,450,000	10.33%
Gas Taxes	5,063,122	4,683,700	4,550,000	4,550,000	-	4,550,000	(2.85)%
Charges For Services	(299,203)	-	-	-	-	-	N/A
Miscellaneous Revenues	505,612	-	-	-	-	-	N/A
Interest	1,344,176	549,400	1,100,000	1,200,000	-	1,200,000	118.42%
Carry Forward	35,631,200	4,548,100	45,786,200	4,282,200	-	4,282,200	(5.85)%
Less 5% Required By Law	-	(1,052,500)	-	(1,160,000)	-	(1,160,000)	10.21%
Total Funding	**60,833,102**	**24,545,000**	**68,886,200**	**26,322,200**	**-**	**26,322,200**	**7.24%**

Transportation Debt Capital (3084)

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Capital Outlay	-	-	27,195,900	-	-	-	N/A
Reserve for Capital	-	-	-	22,804,100	-	22,804,100	N/A
Total Appropriations	**-**	**-**	**27,195,900**	**22,804,100**	**-**	**22,804,100**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Loan Proceeds	-	-	-	22,804,100	-	22,804,100	N/A
Carry Forward	-	-	27,195,900	-	-	-	N/A
Total Funding	**-**	**-**	**27,195,900**	**22,804,100**	**-**	**22,804,100**	**0.00%**

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

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	630,792	190,000	3,673,200	30,000	-	30,000	(84.21)%
Capital Outlay	10,006,309	3,781,000	11,223,200	1,247,700	-	1,247,700	(67.00)%
Trans to 1842 Transp Grant Mtch	-	-	155,000	-	-	-	N/A
Total Appropriations	**10,637,100**	**3,971,000**	**15,051,400**	**1,277,700**	**-**	**1,277,700**	**(67.82)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	523,356	380,000	345,000	345,000	-	345,000	(9.21)%
Impact Fees	5,833,415	3,800,000	1,869,200	1,000,000	-	1,000,000	(73.68)%
Carry Forward	17,117,500	-	12,837,200	-	-	-	N/A
Less 5% Required By Law	-	(209,000)	-	(67,300)	-	(67,300)	(67.80)%
Total Funding	**23,474,271**	**3,971,000**	**15,051,400**	**1,277,700**	**-**	**1,277,700**	**(67.82)%**

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

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	97,922	-	1,736,500	30,000	-	30,000	N/A
Capital Outlay	15,378,405	7,923,600	21,668,100	5,711,000	-	5,711,000	(27.92)%
Trans to 1842 Transp Grant Mtch	-	-	990,300	-	-	-	N/A
Reserve for Capital	-	-	-	226,500	-	226,500	N/A
Total Appropriations	**15,476,326**	**7,923,600**	**24,394,900**	**5,967,500**	**-**	**5,967,500**	**(24.69)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	920,900	537,000	800,000	800,000	-	800,000	48.98%
Impact Fees	6,471,401	4,800,000	4,900,000	3,300,000	-	3,300,000	(31.25)%
Carry Forward	28,851,400	2,853,500	20,767,400	2,072,500	-	2,072,500	(27.37)%
Less 5% Required By Law	-	(266,900)	-	(205,000)	-	(205,000)	(23.19)%
Total Funding	**36,243,701**	**7,923,600**	**26,467,400**	**5,967,500**	**-**	**5,967,500**	**(24.69)%**

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

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	1,541	-	139,700	5,000	-	5,000	N/A
Capital Outlay	113,612	63,900	1,661,200	-	-	-	(100.00)%
Reserve for Capital	-	-	-	476,600	-	476,600	N/A
Total Appropriations	**115,153**	**63,900**	**1,800,900**	**481,600**	**-**	**481,600**	**653.68%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	72,748	54,500	50,000	50,000	-	50,000	(8.26)%
Impact Fees	432,988	-	-	-	-	-	N/A
Carry Forward	1,794,400	12,200	2,185,000	434,100	-	434,100	3,458.20%
Less 5% Required By Law	-	(2,800)	-	(2,500)	-	(2,500)	(10.71)%
Total Funding	**2,300,136**	**63,900**	**2,235,000**	**481,600**	**-**	**481,600**	**653.68%**

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

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	614,933	1,920,000	1,884,000	45,000	-	45,000	(97.66)%
Capital Outlay	10,768,997	3,640,900	15,514,800	1,855,000	-	1,855,000	(49.05)%
Trans to 1842 Transp Grant Mtch	42	-	6,564,400	-	-	-	N/A
Trans to 3007 Sports Complex	671,000	-	-	-	-	-	N/A
Total Appropriations	**12,054,972**	**5,560,900**	**23,963,200**	**1,900,000**	**-**	**1,900,000**	**(65.83)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	922,949	551,700	500,000	500,000	-	500,000	(9.37)%
Impact Fees	4,091,118	3,700,000	2,775,300	1,500,000	-	1,500,000	(59.46)%
Carry Forward	27,728,800	1,521,800	20,687,900	-	-	-	(100.00)%
Less 5% Required By Law	-	(212,600)	-	(100,000)	-	(100,000)	(52.96)%
Total Funding	**32,742,866**	**5,560,900**	**23,963,200**	**1,900,000**	**-**	**1,900,000**	**(65.83)%**

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

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	425,069	-	6,131,700	45,000	-	45,000	N/A
Capital Outlay	13,307,614	6,117,200	43,071,200	9,147,100	-	9,147,100	49.53%
Total Appropriations	**13,732,683**	**6,117,200**	**49,202,900**	**9,192,100**	**-**	**9,192,100**	**50.27%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	1,842,442	949,500	1,100,000	500,000	-	500,000	(47.34)%
Impact Fees	10,521,870	4,900,000	4,500,000	3,800,000	-	3,800,000	(22.45)%
Carry Forward	50,078,300	560,200	48,710,000	5,107,100	-	5,107,100	811.66%
Less 5% Required By Law	-	(292,500)	-	(215,000)	-	(215,000)	(26.50)%
Total Funding	**62,442,612**	**6,117,200**	**54,310,000**	**9,192,100**	**-**	**9,192,100**	**50.27%**

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

Fund Type: **Capital Projects**

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

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	140,914	-	592,900	45,000	-	45,000	N/A
Capital Outlay	4,740,458	2,181,600	20,240,900	4,800,000	-	4,800,000	120.02%
Trans to 1842 Transp Grant Mtch	-	-	5,474,600	-	-	-	N/A
Reserve for Capital	-	4,773,800	-	3,391,200	-	3,391,200	(28.96)%
Total Appropriations	**4,881,372**	**6,955,400**	**26,308,400**	**8,236,200**	**-**	**8,236,200**	**18.41%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	1,040,967	424,000	650,000	650,000	-	650,000	53.30%
Impact Fees	4,051,709	3,800,000	3,000,000	3,000,000	-	3,000,000	(21.05)%
Carry Forward	27,215,800	2,942,600	27,427,100	4,768,700	-	4,768,700	62.06%
Less 5% Required By Law	-	(211,200)	-	(182,500)	-	(182,500)	(13.59)%
Total Funding	**32,308,476**	**6,955,400**	**31,077,100**	**8,236,200**	**-**	**8,236,200**	**18.41%**

County Water/Sewer District Operations (4008)

Fund Type: **Enterprise**

Description: **This fund accounts for the day-to-day expenditures of the operating functions of the County's water collection, distribution, and sewer systems. Principal revenues are water and sewer user fees.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	51,467,682	58,968,700	55,785,400	61,020,400	1,622,700	62,643,100	6.23%
Operating Expense	76,875,155	96,981,800	92,115,800	97,984,800	11,500	97,996,300	1.05%
Indirect Cost Reimburs	4,055,400	4,187,200	4,187,200	4,489,500	-	4,489,500	7.22%
Payment In Lieu of Taxes	11,540,400	13,024,800	13,024,800	14,341,400	-	14,341,400	10.11%
Capital Outlay	2,156,196	1,980,300	1,971,600	1,712,400	2,401,700	4,114,100	107.75%
Trans to 4009 W/S MP	-	1,432,600	1,432,600	-	-	-	(100.00)%
Trans to 4010 W/S Debt	7,270,200	7,627,400	7,627,400	9,449,900	-	9,449,900	23.89%
Trans to 4012 W User Fees Cap	29,270,400	45,628,900	45,628,900	35,644,400	-	35,644,400	(21.88)%
Trans to 4014 S User Fee Cap	58,189,000	48,516,400	48,516,400	51,148,600	-	51,148,600	5.43%
Trans to 5006 Info Tech Cap	1,862,800	1,998,000	1,998,000	1,888,100	-	1,888,100	(5.50)%
Reserve for Contingencies	-	17,514,200	-	18,328,300	-	18,328,300	4.65%
Reserve for Cash Flow	-	22,273,700	-	34,791,700	-	34,791,700	56.20%
Reserve for Attrition	-	(946,500)	-	(994,600)	-	(994,600)	5.08%
Total Appropriations	**242,687,232**	**319,187,500**	**272,288,100**	**329,804,900**	**4,035,900**	**333,840,800**	**4.59%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	2,160,698	1,998,300	2,034,000	2,377,000	-	2,377,000	18.95%
Water Revenue	105,960,962	109,400,000	109,800,000	113,713,100	986,900	114,700,000	4.84%
Sewer Revenue	122,843,108	130,500,000	131,050,000	136,721,300	2,878,700	139,600,000	6.97%
Effluent Revenue	7,242,966	7,700,000	8,000,000	8,629,700	170,300	8,800,000	14.29%
Miscellaneous Revenues	730,964	257,600	770,000	1,224,000	-	1,224,000	375.16%
Interest	2,786,520	1,000,000	2,000,000	1,400,000	-	1,400,000	40.00%
Reimb From Other Depts	2,338,606	2,297,400	2,297,400	2,686,200	-	2,686,200	16.92%
Net Cost Co Water/Sewer Op	(92,855,591)	-	(76,458,700)	-	-	-	N/A
Carry Forward	91,479,000	78,577,000	92,795,400	76,458,700	-	76,458,700	(2.70)%
Less 5% Required By Law	-	(12,542,800)	-	(13,405,100)	-	(13,405,100)	6.87%
Total Funding	**242,687,232**	**319,187,500**	**272,288,100**	**329,804,900**	**4,035,900**	**333,840,800**	**4.59%**

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

Fund Type: **Enterprise**

Description: **Starting in FY 2016, this fund accounts for cost-effective life cycle replacement of Water/Sewer Motor Pool vehicles and heavy equipment through a centralized capital recovery system.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Capital Outlay	1,364,838	1,935,400	10,075,200	2,271,000	-	2,271,000	17.34%
Trans to 5023 Motor Pool	31,700	36,300	36,300	36,000	-	36,000	(0.83)%
Reserve for Motor Pool Cap	-	5,844,500	-	5,937,800	-	5,937,800	1.60%
Total Appropriations	**1,396,538**	**7,816,200**	**10,111,500**	**8,244,800**	**-**	**8,244,800**	**5.48%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	219,750	-	98,600	-	-	-	N/A
Interest	404,044	75,000	192,200	75,000	-	75,000	0.00%
Motor Pool Cap Recovery Billing	1,721,000	2,315,100	2,315,100	2,968,900	-	2,968,900	28.24%
Trans fm 4008 W/S Ops	-	1,432,600	1,432,600	-	-	-	(100.00)%
Carry Forward	10,329,400	3,997,300	11,277,700	5,204,700	-	5,204,700	30.21%
Less 5% Required By Law	-	(3,800)	-	(3,800)	-	(3,800)	0.00%
Total Funding	**12,674,194**	**7,816,200**	**15,316,200**	**8,244,800**	**-**	**8,244,800**	**5.48%**

County Water/Sewer District Debt Service (4010)

Fund Type: **Enterprise**

Description: **Represents debt service of the Collier County Water and Sewer District. The primary revenues are transfers from the district's operating fund (4008) and system development fee/impact fee capital funds (4011) and (4013).**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	30,000	30,000	30,000	-	30,000	0.00%
Arbitrage Services	6,250	20,000	20,000	20,000	-	20,000	0.00%
Debt Service	-	4,745,800	3,573,500	446,500	-	446,500	(90.59)%
Debt Service - Principal	13,749,000	12,538,000	12,538,000	11,501,000	-	11,501,000	(8.27)%
Debt Service - Interest Expense	10,862,391	10,518,600	10,518,600	14,592,000	-	14,592,000	38.73%
Reserve for Debt Service	-	28,681,100	-	27,956,300	-	27,956,300	(2.53)%
Reserve for Capital	-	300,000	-	300,000	-	300,000	0.00%
Total Appropriations	**24,617,641**	**56,833,500**	**26,680,100**	**54,845,800**	**-**	**54,845,800**	**(3.50)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	855,556	125,000	425,000	125,000	-	125,000	0.00%
Trans fm 4008 W/S Ops	7,270,200	7,627,400	7,627,400	9,449,900	-	9,449,900	23.89%
Trans fm 4011 W ImpFee Cap	9,433,400	9,494,200	9,494,200	11,662,600	-	11,662,600	22.84%
Trans fm 4013 S ImpFee Cap	7,565,400	5,934,800	5,934,800	2,370,300	-	2,370,300	(60.06)%
Trans fm 4019 WSD Bonds, Series 2021	-	4,000,000	4,000,000	-	-	-	(100.00)%
Carry Forward	29,936,100	29,658,400	30,443,000	31,244,300	-	31,244,300	5.35%
Less 5% Required By Law	-	(6,300)	-	(6,300)	-	(6,300)	0.00%
Total Funding	**55,060,656**	**56,833,500**	**57,924,400**	**54,845,800**	**-**	**54,845,800**	**(3.50)%**

County Water Impact Fees (4011)

Fund Type: **Enterprise**

Description: **This fund accounts for growth-related water capital projects. The principal revenue source is water system development/impact fee charges.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	3,382	-	161,200	-	-	-	N/A
Trans to 4010 W/S Debt	9,433,400	9,494,200	9,494,200	11,662,600	-	11,662,600	22.84%
Reserve for Capital	-	4,495,800	-	3,902,900	-	3,902,900	(13.19)%
Total Appropriations	**9,436,782**	**13,990,000**	**9,655,400**	**15,565,500**	**-**	**15,565,500**	**11.26%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	387,261	50,000	154,600	50,000	-	50,000	0.00%
Impact Fees	8,455,547	8,250,000	10,500,000	8,250,000	-	8,250,000	0.00%
Carry Forward	7,275,300	6,105,000	6,681,300	7,680,500	-	7,680,500	25.81%
Less 5% Required By Law	-	(415,000)	-	(415,000)	-	(415,000)	0.00%
Total Funding	**16,118,109**	**13,990,000**	**17,335,900**	**15,565,500**	**-**	**15,565,500**	**11.26%**

County Water User Fees Capital (4012)

Fund Type: **Enterprise**

Description: **These funds account for major water capital projects that are not supported by system development charges. These may include rehabilitation projects or large system expansions. The principal funding sources are user fees, carryforward and loan proceeds.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	16,095,115	8,550,000	55,521,200	14,045,000	-	14,045,000	64.27%
Capital Outlay	5,022,513	41,200,000	68,993,500	20,400,000	-	20,400,000	(50.49)%
Reserve for Contingencies	-	1,567,500	-	3,444,500	-	3,444,500	119.74%
Reserve for Capital	-	-	-	2,222,300	-	2,222,300	N/A
Total Appropriations	**21,117,628**	**51,317,500**	**124,514,700**	**40,111,800**	**-**	**40,111,800**	**(21.84)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	4,217	-	-	-	-	-	N/A
Interest	2,942,668	1,000,000	1,500,000	1,000,000	-	1,000,000	0.00%
Trans fm 4008 W/S Ops	29,270,400	45,628,900	45,628,900	35,644,400	-	35,644,400	(21.88)%
Carry Forward	69,850,700	4,738,600	80,903,200	3,517,400	-	3,517,400	(25.77)%
Less 5% Required By Law	-	(50,000)	-	(50,000)	-	(50,000)	0.00%
Total Funding	**102,067,985**	**51,317,500**	**128,032,100**	**40,111,800**	**-**	**40,111,800**	**(21.84)%**

County Sewer Impact Fees (4013)

Fund Type: **Enterprise**

Description: **This fund accounts for growth-related sewer capital projects. The principal revenue source is sewer system development/impact fee charges.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	3,314	-	162,200	-	-	-	N/A
Capital Outlay	-	-	10,000,000	-	-	-	N/A
Trans to 4010 W/S Debt	7,565,400	5,934,800	5,934,800	2,370,300	-	2,370,300	(60.06)%
Reserve for Capital	-	19,115,600	-	17,841,000	-	17,841,000	(6.67)%
Total Appropriations	**7,568,714**	**25,050,400**	**16,097,000**	**20,211,300**	**-**	**20,211,300**	**(19.32)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	679,794	50,000	304,400	50,000	-	50,000	0.00%
Impact Fees	8,916,847	9,000,000	10,500,000	9,000,000	-	9,000,000	0.00%
Carry Forward	14,883,800	16,452,900	16,906,400	11,613,800	-	11,613,800	(29.41)%
Less 5% Required By Law	-	(452,500)	-	(452,500)	-	(452,500)	0.00%
Total Funding	**24,480,441**	**25,050,400**	**27,710,800**	**20,211,300**	**-**	**20,211,300**	**(19.32)%**

County Sewer User Fees Capital (4014)

Fund Type: **Enterprise**

Description: **This fund accounts for major sewer capital projects that are not supported by system development charges. These may include rehabilitation projects or large system expansions. The principal funding sources are user fees, carryforward and loan proceeds.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	18,462,496	25,440,000	93,877,600	20,140,000	-	20,140,000	(20.83)%
Capital Outlay	28,873,357	24,550,000	68,162,700	32,500,000	-	32,500,000	32.38%
Trans to 4017 W/S Grant Match	-	-	1,117,200	-	-	-	N/A
Reserve for Contingencies	-	1,574,700	-	5,264,000	-	5,264,000	234.29%
Reserve for Capital	-	-	-	4,192,000	-	4,192,000	N/A
Total Appropriations	**47,335,853**	**51,564,700**	**163,157,500**	**62,096,000**	**-**	**62,096,000**	**20.42%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	4,172	-	-	-	-	-	N/A
Interest	4,495,432	1,200,000	2,300,000	1,800,000	-	1,800,000	50.00%
Trans fm 4008 W/S Ops	58,189,000	48,516,400	48,516,400	51,148,600	-	51,148,600	5.43%
Carry Forward	106,457,600	1,908,300	121,578,500	9,237,400	-	9,237,400	384.06%
Less 5% Required By Law	-	(60,000)	-	(90,000)	-	(90,000)	50.00%
Total Funding	**169,146,203**	**51,564,700**	**172,394,900**	**62,096,000**	**-**	**62,096,000**	**20.42%**

County Water Sewer Bond Proceeds (4015)

Fund Type: **Enterprise**

Description: **To segregate and accurately account for bond proceeds and related interest earnings. In April 2019, the County Water-Sewer District issued Revenue Bonds, Series 2019, to finance the acquisition, construction and equipping of various utility capital improvements within the northeast area of Collier County in the amount of $76.2 million.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	40,986	-	271,100	-	-	-	N/A
Capital Outlay	-	-	926,900	-	-	-	N/A
Reserve for Capital	-	584,300	-	554,200	-	554,200	(5.15)%
Total Appropriations	**40,986**	**584,300**	**1,198,000**	**554,200**	**-**	**554,200**	**(5.15)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	77,715	90,000	45,000	30,000	-	30,000	(66.67)%
Carry Forward	1,641,900	498,800	1,678,700	525,700	-	525,700	5.39%
Less 5% Required By Law	-	(4,500)	-	(1,500)	-	(1,500)	(66.67)%
Total Funding	**1,719,615**	**584,300**	**1,723,700**	**554,200**	**-**	**554,200**	**(5.15)%**

County Water Sewer Grants (4016)

Fund Type: **Enterprise**

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

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

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	-	-	5,789,200	-	-	-	N/A
Total Funding	**-**	**-**	**5,789,200**	**-**	**-**	**-**	**0.00%**

County Water Sewer Grant Match (4017)

Fund Type: **Enterprise**

Description: **To account for the County's matching contributions to the County Water Sewer Grants for various capital improvements.**

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

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Trans fm 4014 S User Fee Cap	-	-	1,117,200	-	-	-	N/A
Total Funding	**-**	**-**	**1,117,200**	**-**	**-**	**-**	**0.00%**

Public Utilities Department Special Assessment Districts (4018)

Fund Type: **Enterprise**

Description: **This fund was established for the purpose of financing projects to be accomplished by the assessment method. Projects constructed by this method have been funded through loans with payback from assessments.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	4,500	81,000	1,700	-	1,700	(62.22)%
Total Appropriations	**-**	**4,500**	**81,000**	**1,700**	**-**	**1,700**	**(62.22)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	665	-	-	-	-	-	N/A
Interest	2,917	-	-	-	-	-	N/A
Carry Forward	79,100	4,500	82,700	1,700	-	1,700	(62.22)%
Total Funding	**82,682**	**4,500**	**82,700**	**1,700**	**-**	**1,700**	**(62.22)%**

County Water Sewer Bonds, Series 2021 (4019)

Fund Type: **Enterprise**

Description: **To finance the Golden Gate City potable water transmission mains expansion, the utility infrastructure expansion in the northeast service area and provide funding for Government Operations Park facility.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	4,389,539	-	21,139,400	-	-	-	N/A
Capital Outlay	37,801,668	-	47,495,000	-	-	-	N/A
Trans to 4010 W/S Debt	-	4,000,000	4,000,000	-	-	-	(100.00)%
Reserve for Capital	-	9,232,200	-	11,650,100	-	11,650,100	26.19%
Total Appropriations	**42,191,207**	**13,232,200**	**72,634,400**	**11,650,100**	**-**	**11,650,100**	**(11.96)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	3,651,609	1,500,000	1,290,000	1,370,000	-	1,370,000	(8.67)%
Carry Forward	120,232,600	11,807,200	81,693,000	10,348,600	-	10,348,600	(12.35)%
Less 5% Required By Law	-	(75,000)	-	(68,500)	-	(68,500)	(8.67)%
Total Funding	**123,884,209**	**13,232,200**	**82,983,000**	**11,650,100**	**-**	**11,650,100**	**(11.96)%**

County Water Sewer Bond Proceeds Fund (4020)

Fund Type: **Enterprise**

Description: **To segregate and accurately account for loan proceeds and related interest earnings. In July 11, 2023, the County Water-Sewer District issued Commercial Paper Loan A-1, to finance the North Collier Wastewater Treatment Plan Headworks project in the amount of $50 million.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	-	74,813,600	-	-	-	N/A
Capital Outlay	-	-	225,186,400	-	-	-	N/A
Reserve for Capital	-	50,000,000	-	3,900	-	3,900	(99.99)%
Total Appropriations	**-**	**50,000,000**	**300,000,000**	**3,900**	**-**	**3,900**	**(99.99)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	2,469	-	-	-	-	-	N/A
Loan Proceeds	-	50,000,000	300,000,000	-	-	-	(100.00)%
Carry Forward	1,400	-	3,900	3,900	-	3,900	N/A
Total Funding	**3,869**	**50,000,000**	**300,003,900**	**3,900**	**-**	**3,900**	**(99.99)%**

Collier Area Transit -CAT Enhancements (4030)

Fund Type: **Enterprise**

Description: **Collier Area Transit accounts for operations of the transit system providing fixed route public transportation service in Collier County.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	433,774	423,000	423,000	416,100	-	416,100	(1.63)%
Operating Expense	1,433,099	4,536,900	2,842,500	4,183,300	-	4,183,300	(7.79)%
Capital Outlay	104,143	-	207,300	-	-	-	N/A
Trans to 4032 Transit CAT GrntM	1,412,793	-	2,551,100	-	-	-	N/A
Trans to 4035 Transp Disadv GrntM	-	-	150,600	-	-	-	N/A
Total Appropriations	**3,383,809**	**4,959,900**	**6,174,500**	**4,599,400**	**-**	**4,599,400**	**(7.27)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	829,353	961,000	961,000	961,000	-	961,000	0.00%
Miscellaneous Revenues	70,487	57,200	57,200	45,000	-	45,000	(21.33)%
Interest	41,827	-	-	-	-	-	N/A
Trans fm 0001 General Fund	2,761,600	3,025,400	3,039,900	3,480,900	-	3,480,900	15.06%
Carry Forward	1,831,900	967,200	2,279,200	162,800	-	162,800	(83.17)%
Less 5% Required By Law	-	(50,900)	-	(50,300)	-	(50,300)	(1.18)%
Total Funding	**5,535,166**	**4,959,900**	**6,337,300**	**4,599,400**	**-**	**4,599,400**	**(7.27)%**

Collier Area Transit - CAT Grant (4031)

Fund Type: **Enterprise**

Description: **To account for federal and state grants for the Collier Area Transit system providing fixed route public transportation service in Collier County.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	5,401,818	-	5,958,600	-	-	-	N/A
Capital Outlay	4,636,067	-	36,585,800	-	-	-	N/A
Total Appropriations	**10,037,885**	**-**	**42,544,400**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	9,465,795	-	42,416,700	-	-	-	N/A
Miscellaneous Revenues	-	-	127,700	-	-	-	N/A
Total Funding	**9,465,795**	**-**	**42,544,400**	**-**	**-**	**-**	**0.00%**

Collier Area Transit - CAT Grant Match (4032)

Fund Type: **Enterprise**

Description: **Collier Area Transit Grant Match accounts for required matching funds from state and federal sources of the fixed route transit system.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	1,871,585	-	3,199,300	-	-	-	N/A
Capital Outlay	-	-	31,500	-	-	-	N/A
Reserve for Future Grant Match	-	100,400	-	276,900	-	276,900	175.80%
Total Appropriations	**1,871,585**	**100,400**	**3,230,800**	**276,900**	**-**	**276,900**	**175.80%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Trans fm 0001 General Fund	458,791	100,400	562,700	276,900	-	276,900	175.80%
Trans fm 4030 CATT Transit Enh	1,412,793	-	2,551,100	-	-	-	N/A
Total Funding	**1,871,585**	**100,400**	**3,113,800**	**276,900**	**-**	**276,900**	**175.80%**

Transportation Disadvantaged (4033)

Fund Type: **Enterprise**

Description: **Accounts for operations of the transit system providing service to the elderly, handicapped, and economically disadvantaged in Collier County.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	108,530	114,100	114,100	117,300	-	117,300	2.80%
Operating Expense	2,013,977	3,069,000	2,944,000	3,898,600	-	3,898,600	27.03%
Trans to 4035 Transp Disadv GrntM	429,300	-	423,900	-	-	-	N/A
Total Appropriations	**2,551,808**	**3,183,100**	**3,482,000**	**4,015,900**	**-**	**4,015,900**	**26.16%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	256,114	254,000	254,000	254,000	-	254,000	0.00%
Miscellaneous Revenues	26,687	40,000	40,000	40,000	-	40,000	0.00%
Interest	32,767	-	-	-	-	-	N/A
Trans fm 0001 General Fund	2,380,400	2,346,300	2,346,300	3,658,400	-	3,658,400	55.92%
Trans fm 1809 MPO Grant	30,139	-	-	-	-	-	N/A
Carry Forward	772,000	557,500	919,900	78,200	-	78,200	(85.97)%
Less 5% Required By Law	-	(14,700)	-	(14,700)	-	(14,700)	0.00%
Total Funding	**3,498,108**	**3,183,100**	**3,560,200**	**4,015,900**	**-**	**4,015,900**	**26.16%**

Transportation Disadvantaged Grant (4034)

Fund Type: **Enterprise**

Description: **Accounts for federal and state grants for the Transportation Disadvantage transit system providing service to the elderly, handicapped, and economically disadvantaged in Collier County.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	3,219,307	-	3,917,500	-	-	-	N/A
Capital Outlay	363,388	-	2,442,500	-	-	-	N/A
Total Appropriations	**3,582,694**	**-**	**6,360,000**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	3,369,853	-	6,360,000	-	-	-	N/A
Total Funding	**3,369,853**	**-**	**6,360,000**	**-**	**-**	**-**	**0.00%**

Transportation Disadvantaged Grant Match (4035)

Fund Type: **Enterprise**

Description: **Transit Disadvantaged Grant Match accounts for required matching funds from state and federal sources of the paratransit system.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	941,048	-	1,440,600	-	-	-	N/A
Capital Outlay	40,376	-	284,100	-	-	-	N/A
Trans to 4032 Transit CAT GrntM	-	-	117,000	-	-	-	N/A
Reserve for Future Grant Match	-	1,063,700	-	302,700	-	302,700	(71.54)%
Total Appropriations	**981,424**	**1,063,700**	**1,841,700**	**302,700**	**-**	**302,700**	**(71.54)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	21,851	-	77,400	-	-	-	N/A
Trans fm 0001 General Fund	530,273	1,063,700	1,189,800	302,700	-	302,700	(71.54)%
Trans fm 4030 CATT Transit Enh	-	-	150,600	-	-	-	N/A
Trans fm 4033 Transp Disadv	429,300	-	423,900	-	-	-	N/A
Total Funding	**981,424**	**1,063,700**	**1,841,700**	**302,700**	**-**	**302,700**	**(71.54)%**

Emergency Medical Services (4050)

Fund Type: **Enterprise**

Description: **Accounts for the provision of around the clock advanced life support paramedic service in Collier County. Principal revenue sources include General Fund subsidy and ambulance fees.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	36,227,293	41,756,800	38,097,100	40,603,800	1,413,100	42,016,900	0.62%
Operating Expense	8,780,806	12,747,000	15,274,500	14,330,000	-	14,330,000	12.42%
Capital Outlay	-	198,000	198,000	200,000	-	200,000	1.01%
Trans to 4051 EMS MP	-	8,167,500	8,167,500	-	-	-	(100.00)%
Trans to 4054 EMS Grant Match	19,704	335,900	346,500	-	-	-	(100.00)%
Trans to 4055 EMS Capital Fund	2,236,562	10,275,800	10,275,800	3,500,000	-	3,500,000	(65.94)%
Reserve for Contingencies	-	1,569,800	-	1,408,200	-	1,408,200	(10.29)%
Reserve for Cash Flow	-	1,870,600	-	1,495,100	-	1,495,100	(20.07)%
Reserve for Attrition	-	(635,900)	-	(727,100)	-	(727,100)	14.34%
Total Appropriations	**47,264,366**	**76,285,500**	**72,359,400**	**60,810,000**	**1,413,100**	**62,223,100**	**(18.43)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	1,826,120	-	1,655,100	-	-	-	N/A
Ambulance Fees	23,765,092	13,300,000	13,300,000	11,876,000	1,413,100	13,289,100	(0.08)%
Miscellaneous Revenues	68,231	-	300	37,900	-	37,900	N/A
Interest	1,566,197	271,000	1,200,000	271,000	-	271,000	0.00%
Trans fm 0001 General Fund	30,421,000	31,154,200	31,154,200	32,088,800	-	32,088,800	3.00%
Carry Forward	37,634,800	32,238,900	42,266,000	17,216,200	-	17,216,200	(46.60)%
Less 5% Required By Law	-	(678,600)	-	(679,900)	-	(679,900)	0.19%
Total Funding	**95,281,439**	**76,285,500**	**89,575,600**	**60,810,000**	**1,413,100**	**62,223,100**	**(18.43)%**

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

Fund Type: **Enterprise**

Description: **This fund was originally created to monitor grants received by EMS and special projects funded by the General Fund (0001). Starting in FY 2016, this fund will transition into providing cost-effective life cycle replacement of EMS Motor Pool vehicles and ambulances through a centralized capital recovery system.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Capital Outlay	2,081,019	1,437,400	5,924,300	1,317,100	-	1,317,100	(8.37)%
Trans to 5023 Motor Pool	8,800	8,800	8,800	9,200	-	9,200	4.55%
Reserve for Future Capital Replacements	-	7,909,500	-	8,908,700	-	8,908,700	12.63%
Reserve for Motor Pool Cap	-	2,873,400	-	3,752,800	-	3,752,800	30.60%
Total Appropriations	**2,089,819**	**12,229,100**	**5,933,100**	**13,987,800**	**-**	**13,987,800**	**14.38%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	944,500	-	-	-	-	-	N/A
Interest	295,760	8,100	206,900	10,000	-	10,000	23.46%
Motor Pool Cap Recovery Billing	1,149,100	1,436,700	1,436,700	1,876,400	-	1,876,400	30.60%
Trans fm 4050 EMS	-	8,167,500	8,167,500	-	-	-	(100.00)%
Carry Forward	7,924,400	2,617,200	8,223,900	12,101,900	-	12,101,900	362.40%
Less 5% Required By Law	-	(400)	-	(500)	-	(500)	25.00%
Total Funding	**10,313,760**	**12,229,100**	**18,035,000**	**13,987,800**	**-**	**13,987,800**	**14.38%**

EMS Grant (4053)

Fund Type: **Enterprise**

Description: **This fund was created to monitor grants received by Emergency Medical Services.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	2,258	-	7,500	-	-	-	N/A
Operating Expense	25,200	-	65,600	-	-	-	N/A
Capital Outlay	766,441	-	2,700,000	-	-	-	N/A
Total Appropriations	**793,900**	**-**	**2,773,100**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	14,462	-	54,400	-	-	-	N/A
State Revenue Sharing	(262)	-	18,700	-	-	-	N/A
Interest	10,583	-	-	-	-	-	N/A
Reimb From Other Depts	-	-	2,700,000	-	-	-	N/A
Total Funding	**24,784**	**-**	**2,773,100**	**-**	**-**	**-**	**0.00%**

EMS Grant Match (4054)

Fund Type: **Enterprise**

Description: **To account for the County matching contributions to Emergency Medical Service grants.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	197,045	335,900	1,019,400	-	-	-	(100.00)%
Total Appropriations	**197,045**	**335,900**	**1,019,400**	**-**	**-**	**-**	**(100.00)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	-	-	48,200	-	-	-	N/A
Trans fm 4050 EMS	19,704	335,900	346,500	-	-	-	(100.00)%
Carry Forward	-	-	624,700	-	-	-	N/A
Total Funding	**19,704**	**335,900**	**1,019,400**	**-**	**-**	**-**	**(100.00)%**

EMS Capital Fund (4055)

Fund Type: **Enterprise**

Description: **Accounts for non-growth capital projects managed by the Emergency Medical Services Division. The principal funding sources are operating transfers from the Emergency Medical Services Fund (4050).**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	170,638	-	289,200	96,000	-	96,000	N/A
Capital Outlay	521,559	5,295,000	7,719,200	3,200,000	-	3,200,000	(39.57)%
Reserve for Capital	-	4,009,500	-	4,000,000	-	4,000,000	(0.24)%
Reserve for Future Capital Replacements	-	3,000,000	-	3,500,000	-	3,500,000	16.67%
Total Appropriations	**692,197**	**12,304,500**	**8,008,400**	**10,796,000**	**-**	**10,796,000**	**(12.26)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	122,893	10,000	154,100	20,000	-	20,000	100.00%
Trans fm 4050 EMS	2,236,562	10,275,800	10,275,800	3,500,000	-	3,500,000	(65.94)%
Carry Forward	3,188,200	2,019,200	4,855,500	7,277,000	-	7,277,000	260.39%
Less 5% Required By Law	-	(500)	-	(1,000)	-	(1,000)	100.00%
Total Funding	**5,547,655**	**12,304,500**	**15,285,400**	**10,796,000**	**-**	**10,796,000**	**(12.26)%**

Solid Waste Disposal (4070)

Fund Type: **Enterprise**

Description: **Provides for the collection and disposal of the entire waste stream generated in Collier County. Landfill operations have been privatized through a contractual agreement with Waste Management, Inc. The principal revenue source is tipping fees.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	4,145,044	4,959,500	4,686,200	5,153,600	142,900	5,296,500	6.80%
Operating Expense	20,454,121	25,555,900	23,847,800	25,546,100	(108,300)	25,437,800	(0.46)%
Indirect Cost Reimburs	493,400	527,000	527,000	597,400	-	597,400	13.36%
Payment In Lieu of Taxes	543,900	577,100	577,100	589,100	-	589,100	2.08%
Capital Outlay	27,940	230,800	201,900	147,500	-	147,500	(36.09)%
Trans to 4071 Landfill Closure	5,500,000	1,500,000	1,500,000	1,500,000	-	1,500,000	0.00%
Trans to 4074 SWaste Cap	7,300,000	5,700,000	5,700,000	5,700,000	-	5,700,000	0.00%
Trans to 5006 Info Tech Cap	269,000	288,700	288,700	286,700	-	286,700	(0.69)%
Reserve for Contingencies	-	3,002,000	-	1,799,800	-	1,799,800	(40.05)%
Reserve for Cash Flow	-	5,283,700	-	5,392,600	-	5,392,600	2.06%
Reserve for Attrition	-	(82,300)	-	(86,600)	-	(86,600)	5.22%
Total Appropriations	**38,733,405**	**47,542,400**	**37,328,700**	**46,626,200**	**34,600**	**46,660,800**	**(1.85)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	138,795	103,400	138,800	138,800	-	138,800	34.24%
Charges For Services	20,341,648	21,587,000	20,140,100	20,167,700	-	20,167,700	(6.57)%
Miscellaneous Revenues	126,372	111,300	98,900	98,900	-	98,900	(11.14)%
Interest	303,033	373,900	436,600	366,400	-	366,400	(2.01)%
Reimb From Other Depts	14,009,588	14,009,800	14,171,200	14,715,500	-	14,715,500	5.04%
Adv/Repay fm 4073 Mand Trash Collec	4,000,000	-	-	-	-	-	N/A
Carry Forward	14,347,900	12,465,800	14,555,200	12,212,100	-	12,212,100	(2.04)%
Less 5% Required By Law	-	(1,108,800)	-	(1,038,600)	-	(1,038,600)	(6.33)%
Total Funding	**53,267,337**	**47,542,400**	**49,540,800**	**46,660,800**	**-**	**46,660,800**	**(1.85)%**

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

Fund Type: **Enterprise**

Description: **Provides reserves for eventual closure of currently active landfill cells and disaster debris mission expenditures.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Adv/Repay to 1813 FEMA Events	884,682	8,000,000	-	10,000,000	-	10,000,000	25.00%
Reserve For Landfill Cell Closure	-	201,800	-	160,300	-	160,300	(20.56)%
Total Appropriations	**884,682**	**8,201,800**	**-**	**10,160,300**	**-**	**10,160,300**	**23.88%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	247,159	195,500	201,500	252,600	-	252,600	29.21%
Trans fm 4070 SWaste Ops	5,500,000	1,500,000	1,500,000	1,500,000	-	1,500,000	0.00%
Carry Forward	1,856,400	6,516,100	6,718,900	8,420,400	-	8,420,400	29.22%
Less 5% Required By Law	-	(9,800)	-	(12,700)	-	(12,700)	29.59%
Total Funding	**7,603,559**	**8,201,800**	**8,420,400**	**10,160,300**	**-**	**10,160,300**	**23.88%**

Solid Waste Motor Pool Capital Fund (4072)

Fund Type: **Enterprise**

Description: **Starting in FY 2016, this fund will provide cost-effective life cycle replacement of Solid Waste Motor Pool vehicles and heavy equipment through a centralized capital recovery system.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Capital Outlay	50,647	132,000	1,466,800	472,600	-	472,600	258.03%
Trans to 5023 Motor Pool	5,800	6,100	6,100	5,000	-	5,000	(18.03)%
Reserve for Motor Pool Cap	-	707,900	-	647,400	-	647,400	(8.55)%
Total Appropriations	**56,447**	**846,000**	**1,472,900**	**1,125,000**	**-**	**1,125,000**	**32.98%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	34,000	-	-	-	-	-	N/A
Interest	67,740	10,000	30,800	10,000	-	10,000	0.00%
Motor Pool Cap Recovery Billing	199,400	266,800	266,800	309,100	-	309,100	15.85%
Carry Forward	1,737,000	569,700	1,981,700	806,400	-	806,400	41.55%
Less 5% Required By Law	-	(500)	-	(500)	-	(500)	0.00%
Total Funding	**2,038,140**	**846,000**	**2,279,300**	**1,125,000**	**-**	**1,125,000**	**32.98%**

Mandatory Trash Collection (4073)

Fund Type: **Enterprise**

Description: **Provides for the administration of the Mandatory Garbage Collection Ordinance. There is curbside collection of household waste, yard waste, and recyclables throughout the County. The largest revenue source is mandatory collection fees generated from households receiving the collection service. This fee is now included on the annual tax bills.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	829,093	979,600	941,600	983,200	-	983,200	0.37%
Operating Expense	33,495,292	35,967,400	35,042,800	36,929,500	-	36,929,500	2.67%
Indirect Cost Reimburs	126,100	134,000	134,000	130,700	-	130,700	(2.46)%
Trans to Property Appraiser	156,838	587,000	295,900	611,800	-	611,800	4.22%
Trans to Tax Collector	138,041	149,400	140,800	151,200	-	151,200	1.20%
Trans to 4074 SWaste Cap	1,400,000	5,450,000	5,450,000	6,450,000	-	6,450,000	18.35%
Trans to 5006 Info Tech Cap	55,600	51,000	51,000	39,100	-	39,100	(23.33)%
Adv/Repay to 4070 SWaste Ops	4,000,000	-	-	-	-	-	N/A
Reserve for Contingencies	-	2,035,100	-	2,220,000	-	2,220,000	9.09%
Reserve for Cash Flow	-	6,224,900	-	6,474,300	-	6,474,300	4.01%
Total Appropriations	**40,200,964**	**51,578,400**	**42,056,100**	**53,989,800**	**-**	**53,989,800**	**4.68%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Franchise Fees	2,409,793	2,494,600	2,540,000	2,629,300	-	2,629,300	5.40%
Special Assessments	2,367	-	-	-	-	-	N/A
Charges For Services	114,398	118,700	120,100	125,100	-	125,100	5.39%
Mandatory Collection Fees	36,492,646	37,763,600	37,911,700	39,332,400	-	39,332,400	4.15%
Fines & Forfeitures	8,606	-	-	8,600	-	8,600	N/A
Miscellaneous Revenues	55,000	55,000	55,000	55,000	-	55,000	0.00%
Interest	919,967	384,100	434,000	404,100	-	404,100	5.21%
Reimb From Other Depts	69,000	-	-	92,800	-	92,800	N/A
Carry Forward	14,594,700	12,803,200	14,465,500	13,470,200	-	13,470,200	5.21%
Less 5% Required By Law	-	(2,040,800)	-	(2,127,700)	-	(2,127,700)	4.26%
Total Funding	**54,666,476**	**51,578,400**	**55,526,300**	**53,989,800**	**-**	**53,989,800**	**4.68%**

Solid Waste Capital Projects (4074)

Fund Type: **Enterprise**

Description: **Comprehensive Solid Waste Capital Projects program was initiated in FY 2004. Capital projects include; facilities improvements, collection/ recycling facility upgrades and landfill cell restoration. Primary revenue source is a transfer from Solid Waste Disposal (4070), which accounts for landfill fees, transfer station fees, and carry forward revenue.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	1,054,540	725,000	8,715,300	275,000	-	275,000	(62.07)%
Capital Outlay	1,151	26,100,000	37,568,100	11,875,000	-	11,875,000	(54.50)%
Reserve for Capital	-	2,312,300	-	4,474,000	-	4,474,000	93.49%
Total Appropriations	**1,055,691**	**29,137,300**	**46,283,400**	**16,624,000**	**-**	**16,624,000**	**(42.95)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	(1,423)	-	-	-	-	-	N/A
Interest	1,153,114	60,000	740,000	220,000	-	220,000	266.67%
Trans fm 4070 SWaste Ops	7,300,000	5,700,000	5,700,000	5,700,000	-	5,700,000	0.00%
Trans fm 4073 SWaste Mand	1,400,000	5,450,000	5,450,000	6,450,000	-	6,450,000	18.35%
Carry Forward	29,337,100	17,930,300	38,658,400	4,265,000	-	4,265,000	(76.21)%
Less 5% Required By Law	-	(3,000)	-	(11,000)	-	(11,000)	266.67%
Total Funding	**39,188,791**	**29,137,300**	**50,548,400**	**16,624,000**	**-**	**16,624,000**	**(42.95)%**

Collier County Airport Authority (4090)

Fund Type: **Enterprise**

Description: **Accounts for operations at the Marco Island, Everglades, and Immokalee airports. Principal revenue source is airport user fees.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	1,959,672	2,073,800	2,046,700	2,157,300	-	2,157,300	4.03%
Operating Expense	1,405,759	1,405,500	1,232,200	1,245,700	-	1,245,700	(11.37)%
Indirect Cost Reimburs	250,300	235,800	235,800	267,100	-	267,100	13.27%
Aviation Fuel	4,619,379	5,515,000	7,680,500	5,655,000	-	5,655,000	2.54%
Capital Outlay	38,961	275,000	302,400	289,000	-	289,000	5.09%
Trans to 4091 Airport Capital	111,200	565,000	573,900	165,000	-	165,000	(70.80)%
Trans to 5006 Info Tech Cap	56,900	58,200	58,200	55,400	-	55,400	(4.81)%
Adv/Repay to 0001 Gen Fd	250,000	250,000	250,000	250,000	-	250,000	0.00%
Reserve for Contingencies	-	47,900	-	62,300	-	62,300	30.06%
Reserve for Capital	-	4,470,800	-	8,579,500	-	8,579,500	91.90%
Reserve for Attrition	-	(41,500)	-	(35,100)	-	(35,100)	(15.42)%
Total Appropriations	**8,692,171**	**14,855,500**	**12,379,700**	**18,691,200**	**-**	**18,691,200**	**25.82%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	2,410,960	1,960,400	2,419,200	3,250,900	-	3,250,900	65.83%
Aviation Fuel Sales	8,181,560	8,400,000	10,544,000	8,679,000	-	8,679,000	3.32%
Miscellaneous Revenues	4,500	2,000	3,100	3,000	-	3,000	50.00%
Interest	322,680	24,000	255,000	24,000	-	24,000	0.00%
Trans fm 4091 Airport Cap	108,815	-	-	-	-	-	N/A
Carry Forward	4,154,200	4,988,400	6,490,500	7,332,100	-	7,332,100	46.98%
Less 5% Required By Law	-	(519,300)	-	(597,800)	-	(597,800)	15.12%
Total Funding	**15,182,716**	**14,855,500**	**19,711,800**	**18,691,200**	**-**	**18,691,200**	**25.82%**

Airport Capital (4091)

Fund Type: **Enterprise**

Description: **Accounts for capital projects/improvements at the three airport sites.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	383,498	245,000	474,400	125,000	-	125,000	(48.98)%
Capital Outlay	122,747	320,000	1,350,000	40,000	-	40,000	(87.50)%
Trans to 4090 Airport Ops	108,815	-	-	-	-	-	N/A
Trans to 4094 Airport GrntMtch	311,880	-	207,900	-	-	-	N/A
Reserve for Capital	-	1,940,900	-	1,940,500	-	1,940,500	(0.02)%
Total Appropriations	**926,940**	**2,505,900**	**2,032,300**	**2,105,500**	**-**	**2,105,500**	**(15.98)%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Trans fm 4090 Airport Ops	111,200	565,000	573,900	165,000	-	165,000	(70.80)%
Carry Forward	4,187,900	1,940,900	3,398,900	1,940,500	-	1,940,500	(0.02)%
Total Funding	**4,299,100**	**2,505,900**	**3,972,800**	**2,105,500**	**-**	**2,105,500**	**(15.98)%**

Airport Grant (4093)

Fund Type: **Enterprise**

Description: **To account for various federal and state grants for the Airport.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	-	15,800	-	-	-	N/A
Capital Outlay	2,402,970	-	638,900	-	-	-	N/A
Total Appropriations	**2,402,970**	**-**	**654,700**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	2,400,477	-	654,700	-	-	-	N/A
Total Funding	**2,400,477**	**-**	**654,700**	**-**	**-**	**-**	**0.00%**

Airport Grant Match (4094)

Fund Type: **Enterprise**

Description: **To account for the County's matching contributions for the various grants at the Airport. Sources of matching funds include Airport user fees and advances from the General Fund.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	-	4,000	-	-	-	N/A
Capital Outlay	311,880	-	203,900	-	-	-	N/A
Total Appropriations	**311,880**	**-**	**207,900**	**-**	**-**	**-**	**0.00%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Trans fm 4091 Airport Cap	311,880	-	207,900	-	-	-	N/A
Total Funding	**311,880**	**-**	**207,900**	**-**	**-**	**-**	**0.00%**

Information Technology (5005)

Fund Type: **Internal Service**

Description: **Accounts for Information Technology operations which include the agency's data network, telephone system, multi-agency public safety radio system and the management of all related assets, software applications and data.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	5,942,789	6,131,400	6,175,800	6,320,700	-	6,320,700	3.09%
Operating Expense	3,711,780	4,797,000	4,787,500	4,912,500	-	4,912,500	2.41%
Reserve for Contingencies	-	269,100	-	732,500	-	732,500	172.20%
Reserve for Cash Flow	-	1,606,500	-	2,000,000	-	2,000,000	24.49%
Reserve for Attrition	-	(119,400)	-	(108,100)	-	(108,100)	(9.46)%
Total Appropriations	**9,654,568**	**12,684,600**	**10,963,300**	**13,857,600**	**-**	**13,857,600**	**9.25%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	-	-	300	-	-	-	N/A
Miscellaneous Revenues	-	1,500	1,500	1,500	-	1,500	0.00%
Interest	106,779	45,000	45,000	45,000	-	45,000	0.00%
Reimb From Other Depts	10,350,400	10,998,800	10,998,800	10,871,100	-	10,871,100	(1.16)%
Carry Forward	2,057,400	1,641,600	2,860,000	2,942,300	-	2,942,300	79.23%
Less 5% Required By Law	-	(2,300)	-	(2,300)	-	(2,300)	0.00%
Total Funding	**12,514,579**	**12,684,600**	**13,905,600**	**13,857,600**	**-**	**13,857,600**	**9.25%**

Information Technology Capital (5006)

Fund Type: **Capital Projects**

Description: **The Information Technology Capital Fund was created for the management of the replacement of technology assets and the acquisition of new technology assets.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	3,649,911	2,897,500	4,547,200	5,210,000	-	5,210,000	79.81%
Capital Outlay	2,043,414	5,865,000	16,255,000	3,115,000	-	3,115,000	(46.89)%
Reserve for Contingencies	-	215,000	-	250,000	-	250,000	16.28%
Reserve for Capital	-	2,044,400	-	2,821,400	-	2,821,400	38.01%
Total Appropriations	**5,693,325**	**11,021,900**	**20,802,200**	**11,396,400**	**-**	**11,396,400**	**3.40%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	612,538	170,000	170,000	200,000	-	200,000	17.65%
Reimb From Other Depts	101,625	-	-	-	-	-	N/A
Trans fm 0001 General Fund	4,279,200	4,093,300	4,093,300	3,999,900	-	3,999,900	(2.28)%
Trans fm 1007 PB Beaut MSTBU	28,500	51,700	51,700	52,200	-	52,200	0.97%
Trans fm 1011 Unincorp GenFd	748,500	720,000	720,000	663,100	-	663,100	(7.90)%
Trans fm 1013 Com Dev	970,900	1,046,400	1,046,400	1,039,600	-	1,039,600	(0.65)%
Trans fm 1014 Plan Serv	221,800	187,400	187,400	179,300	-	179,300	(4.32)%
Trans fm 1017 Wtr Poll Ctrl	122,300	133,000	133,000	118,600	-	118,600	(10.83)%
Trans fm 1059 Utility Fee Trust	12,700	3,200	3,200	6,500	-	6,500	103.13%
Trans fm 1062 ConsrvCollr Maint	28,500	25,800	25,800	35,900	-	35,900	39.15%
Trans fm 1102 TDC Bch&Inlet Adm	15,800	16,200	16,200	16,300	-	16,300	0.62%
Trans fm 1104 TDC Mgt & Ops	69,700	42,000	42,000	32,600	-	32,600	(22.38)%
Trans fm 1605 GGate Comm Ctr	47,500	48,500	48,500	42,400	-	42,400	(12.58)%
Trans fm 4008 W/S Ops	1,862,800	1,998,000	1,998,000	1,888,100	-	1,888,100	(5.50)%
Trans fm 4070 SWaste Ops	269,000	288,700	288,700	286,700	-	286,700	(0.69)%
Trans fm 4073 SWaste Mand	55,600	51,000	51,000	39,100	-	39,100	(23.33)%
Trans fm 4090 Airport Ops	56,900	58,200	58,200	55,400	-	55,400	(4.81)%
Carry Forward	10,780,500	2,097,000	14,619,500	2,750,700	-	2,750,700	31.17%
Less 5% Required By Law	-	(8,500)	-	(10,000)	-	(10,000)	17.65%
Total Funding	**20,284,363**	**11,021,900**	**23,552,900**	**11,396,400**	**-**	**11,396,400**	**3.40%**

Property & Casualty Insurance Fund (5016)

Fund Type: **Internal Service**

Description: **Protects the County through the insurance of its property assets. Revenues are derived from premium allocations for automobile, general liability, and property insurance.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	568,195	485,000	510,500	445,100	-	445,100	(8.23)%
Operating Expense	12,453,614	18,077,100	13,791,900	16,991,600	-	16,991,600	(6.00)%
Reserve for Contingencies	-	900,000	-	1,100,000	-	1,100,000	22.22%
Reserve for Capital	-	5,579,300	-	9,239,800	-	9,239,800	65.61%
Reserve for Insurance	-	2,000,000	-	3,000,000	-	3,000,000	50.00%
Total Appropriations	**13,021,809**	**27,041,400**	**14,302,400**	**30,776,500**	**-**	**30,776,500**	**13.81%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	86,785	40,000	40,000	40,000	-	40,000	0.00%
Interest	342,379	150,000	150,000	150,000	-	150,000	0.00%
Property & Casualty Billings	18,431,500	16,694,000	16,694,000	15,182,200	-	15,182,200	(9.06)%
Carry Forward	6,989,300	10,166,900	12,832,200	15,413,800	-	15,413,800	51.61%
Less 5% Required By Law	-	(9,500)	-	(9,500)	-	(9,500)	0.00%
Total Funding	**25,849,964**	**27,041,400**	**29,716,200**	**30,776,500**	**-**	**30,776,500**	**13.81%**

Group Health & Life Insurance Fund (5017)

Fund Type: **Internal Service**

Description: **Accounts for all medical and life insurance claims for county employees.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	948,950	1,111,500	1,111,500	1,143,800	-	1,143,800	2.91%
Operating Expense	61,834,041	65,017,100	64,355,200	66,812,800	-	66,812,800	2.76%
Reserve for Insurance	-	25,967,100	-	25,424,800	-	25,424,800	(2.09)%
Total Appropriations	**62,782,990**	**92,095,700**	**65,466,700**	**93,381,400**	**-**	**93,381,400**	**1.40%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	5,723,787	5,501,500	5,501,500	5,501,500	-	5,501,500	0.00%
Interest	1,360,251	1,100,000	1,100,000	1,100,000	-	1,100,000	0.00%
Reimb From Other Depts	56,883	60,000	60,000	-	-	-	(100.00)%
Group Health Billings	50,282,569	50,000,000	50,000,000	54,500,000	-	54,500,000	9.00%
Dental & Vision Billings	2,460,948	2,370,000	2,370,000	2,370,000	-	2,370,000	0.00%
Life Insurance Billings	599,712	610,000	610,000	610,000	-	610,000	0.00%
Short Term Disability Billings	820,934	825,000	825,000	825,000	-	825,000	0.00%
Long Term Disability Billings	913,060	900,000	900,000	900,000	-	900,000	0.00%
Carry Forward	32,580,800	31,059,200	32,005,200	27,905,000	-	27,905,000	(10.16)%
Less 5% Required By Law	-	(330,000)	-	(330,100)	-	(330,100)	0.03%
Total Funding	**94,798,943**	**92,095,700**	**93,371,700**	**93,381,400**	**-**	**93,381,400**	**1.40%**

Worker's Compensation Insurance Fund (5018)

Fund Type: **Internal Service**

Description: **Protects the County's human resource assets through the use of prudent risk financing, claims management, and loss control programs.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	603,769	603,100	633,100	651,900	-	651,900	8.09%
Operating Expense	1,386,451	1,748,100	1,409,600	1,689,500	-	1,689,500	(3.35)%
Reserve for Insurance	-	4,046,400	-	4,299,700	-	4,299,700	6.26%
Total Appropriations	**1,990,221**	**6,397,600**	**2,042,700**	**6,641,100**	**-**	**6,641,100**	**3.81%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	904	-	200	-	-	-	N/A
Interest	157,429	120,000	120,000	120,000	-	120,000	0.00%
Workers Comp Billings	2,016,600	2,009,200	2,009,200	2,034,200	-	2,034,200	1.24%
Carry Forward	4,221,500	4,274,400	4,406,200	4,492,900	-	4,492,900	5.11%
Less 5% Required By Law	-	(6,000)	-	(6,000)	-	(6,000)	0.00%
Total Funding	**6,396,433**	**6,397,600**	**6,535,600**	**6,641,100**	**-**	**6,641,100**	**3.81%**

Fleet Management (5021)

Fund Type: **Internal Service**

Description: **Provides preventative maintenance and repair of all county vehicles and motorized equipment, in addition to fuel service. County staff performs the majority of this work in-house.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	3,751,323	3,885,400	4,094,600	4,329,700	-	4,329,700	11.44%
Operating Expense	8,843,705	10,780,000	10,259,300	10,930,900	-	10,930,900	1.40%
Capital Outlay	348,075	480,500	492,700	335,000	-	335,000	(30.28)%
Reserve for Contingencies	-	690,100	-	762,000	-	762,000	10.42%
Reserve for Cash Flow	-	1,278,400	-	1,414,500	-	1,414,500	10.65%
Reserve for Attrition	-	(75,700)	-	(70,500)	-	(70,500)	(6.87)%
Total Appropriations	**12,943,103**	**17,038,700**	**14,846,600**	**17,701,600**	**-**	**17,701,600**	**3.89%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	382,975	580,500	580,500	452,400	-	452,400	(22.07)%
Miscellaneous Revenues	45,531	3,000	6,300	3,000	-	3,000	0.00%
Interest	83,930	65,000	65,000	65,000	-	65,000	0.00%
Fleet Revenue Billings	7,702,491	9,207,200	9,207,200	8,151,600	-	8,151,600	(11.46)%
Fuel Sale Rev Billings	4,315,628	6,200,000	6,200,000	5,800,000	-	5,800,000	(6.45)%
Carry Forward	2,508,400	1,015,400	2,043,200	3,255,600	-	3,255,600	220.62%
Less 5% Required By Law	-	(32,400)	-	(26,000)	-	(26,000)	(19.75)%
Total Funding	**15,038,956**	**17,038,700**	**18,102,200**	**17,701,600**	**-**	**17,701,600**	**3.89%**

Motor Pool Capital Fund (5023)

Fund Type: **Internal Service**

Description: **Provide cost-effective life cycle replacement of general governmental Motor Pool vehicles and heavy equipment through a centralized capital recovery system.**

Appropriation Unit	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	91,699	96,200	149,500	99,000	-	99,000	2.91%
Operating Expense	66,807	35,400	269,300	138,300	-	138,300	290.68%
Capital Outlay	3,954,393	4,713,400	22,492,200	5,494,500	-	5,494,500	16.57%
Reserve for Motor Pool Cap	-	186,300	-	429,100	-	429,100	130.33%
Reserve for Gen Fd Motor Pool Cap	-	2,288,600	-	2,559,700	-	2,559,700	11.85%
Reserve for Transp Motor Pool Cap	-	2,927,400	-	3,222,200	-	3,222,200	10.07%
Reserve for Stormwater MP Cap	-	268,000	-	300,400	-	300,400	12.09%
Reserve for MSTU Gen Fd MP Cap	-	480,700	-	305,700	-	305,700	(36.41)%
Reserve for Com Dev/Planning MP Cap	-	1,104,000	-	1,172,500	-	1,172,500	6.20%
Reserve for Pollut Ctr Motor Pool Cap	-	72,200	-	96,800	-	96,800	34.07%
Reserve for Int Serv Fd Motor Pool Cap	-	121,600	-	138,600	-	138,600	13.98%
Total Appropriations	**4,112,899**	**12,293,800**	**22,911,000**	**13,956,800**	**-**	**13,956,800**	**13.53%**

Revenue	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	300,235	-	77,300	-	-	-	N/A
Interest	999,245	40,000	421,100	4,000	-	4,000	(90.00)%
Motor Pool Cap Recovery Billing	3,090,000	4,061,700	4,061,700	5,389,900	-	5,389,900	32.70%
Trans fm 0001 General Fund	430,000	260,000	260,000	-	-	-	(100.00)%
Trans fm 1011 Unincorp GenFd	-	226,200	226,200	-	-	-	(100.00)%
Trans fm 4009 W/S MP	31,700	36,300	36,300	36,000	-	36,000	(0.83)%
Trans fm 4051 EMS MP	8,800	8,800	8,800	9,200	-	9,200	4.55%
Trans fm 4072 SWaste MP	5,800	6,100	6,100	5,000	-	5,000	(18.03)%
Carry Forward	25,573,500	7,656,700	26,326,400	8,512,900	-	8,512,900	11.18%
Less 5% Required By Law	-	(2,000)	-	(200)	-	(200)	(90.00)%
Total Funding	**30,439,280**	**12,293,800**	**31,423,900**	**13,956,800**	**-**	**13,956,800**	**13.53%**

Capital Improvement Program

Capital Improvement Program

Capital Improvement Program Organizational Chart

Total Full-Time Equivalents (FTE) = 8.00

- **Courts Capital Improvement Program** — Total Full-Time Equivalents (FTE) = 0.00
- **Public Safety Department Capital** — Total Full-Time Equivalents (FTE) = 0.00
- **Elected Officials Capital** — Total Full-Time Equivalents (FTE) = 0.00
- **Office of the County Manager Capital** — Total Full-Time Equivalents (FTE) = 0.00
- **Strategic Initiatives Capital** — Total Full-Time Equivalents (FTE) = 0.00
- **Public Utilities Capital** — Total Full-Time Equivalents (FTE) = 0.00
- **Transportation Management Services Capital** — Total Full-Time Equivalents (FTE) = 7.00
- **Growth Management Community Development Capital** — Total Full-Time Equivalents (FTE) = 0.00
- **Facilities & Redevelopment Capital** — Total Full-Time Equivalents (FTE) = 0.00
- **Corporate Business Operations Capital** — Total Full-Time Equivalents (FTE) = 1.00
- **County-Wide Capital Projects** — Total Full-Time Equivalents (FTE) = 0.00

Capital Improvement Program

Division Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	1,142,249	453,300	1,566,900	470,900	-	470,900	3.9%
Operating Expense	136,918,859	143,039,400	595,384,500	130,505,000	2,200,000	132,705,000	(7.2)%
Indirect Cost Reimburs	92,300	66,300	66,300	10,700	-	10,700	(83.9)%
Capital Outlay	241,854,535	211,354,500	1,265,505,400	165,657,600	-	165,657,600	(21.6)%
Grants and Aid	55,556	-	836,400	-	-	-	na
Remittances	790,258	800,000	14,305,100	3,623,000	-	3,623,000	352.9%
Total Net Budget	**380,853,757**	**355,713,500**	**1,877,664,600**	**300,267,200**	**2,200,000**	**302,467,200**	**(15.0)%**
Trans to Property Appraiser	7,915	25,900	25,900	17,800	-	17,800	(31.3)%
Trans to Tax Collector	656,423	762,400	813,600	778,800	-	778,800	2.2%
Trans to 1013 Comm Dev	2,242,200	-	-	-	-	-	na
Trans to 1102 TDC Bch&Inlet Mgt	957,500	982,600	1,153,600	1,064,400	-	1,064,400	8.3%
Trans to 1804 P&R Sea Turtle	171,700	241,000	326,000	323,100	-	323,100	34.1%
Trans to 1809 MPO Grants	8,739	-	-	-	-	-	na
Trans to 1840 Public Serv GrntM	48	-	249,900	-	-	-	na
Trans to 1842 Transp Grant Mtch	4,458,587	-	19,075,200	-	-	-	na
Trans to 2005 Gas Tx Rev Bond	10,793,350	-	-	-	-	-	na
Trans to 2013 Tax SpOb Rev Note	2,315,100	1,717,800	1,717,800	4,205,200	-	4,205,200	144.8%
Trans to 2017 TDT Rev Bond	3,694,100	3,690,000	3,690,000	3,696,000	-	3,696,000	0.2%
Trans to 2022 SpOb Bonds	12,192,500	12,557,900	12,557,900	9,534,000	-	9,534,000	(24.1)%
Trans to 2023 Commercial Loan	562,530	750,000	750,000	727,700	-	727,700	(3.0)%
Trans to 3007 Sports Complex	4,102,500	3,573,100	3,573,100	4,255,900	-	4,255,900	19.1%
Trans to 3018 Infra Sales Tax	-	210,400	210,400	-	-	-	(100.0)%
Trans to 4010 W/S Debt	16,998,800	19,429,000	19,429,000	14,032,900	-	14,032,900	(27.8)%
Trans to 4017 W/S Grant Match	-	-	1,117,200	-	-	-	na
Trans to 4090 Airport Ops	108,815	-	-	-	-	-	na
Trans to 4094 Airport GrntMtch	311,880	-	207,900	-	-	-	na
Trans to 5023 Motor Pool	46,300	51,200	51,200	50,200	-	50,200	(2.0)%
Adv/Repay to 1100 TDC Bch Fac	250,000	250,000	250,000	250,000	-	250,000	0.0%
Adv/Repay to 1105 TDC Bch&Inlet	250,000	250,000	250,000	250,000	-	250,000	0.0%
Adv/Repay to 1813 FEMA Events	16,073,682	-	-	-	-	-	na
Adv/Repay to 3001 CoWide Cap	1,006,400	2,300,700	1,663,200	-	-	-	(100.0)%
Adv/Repay to 3032 Correc ImpFee	-	-	-	261,800	-	261,800	na
Adv/Repay to 3034 Govt Imp Fe	1,700,700	1,526,800	1,526,800	3,412,100	-	3,412,100	123.5%
Reserve for Contingencies	-	3,403,700	-	8,958,500	-	8,958,500	163.2%
Reserve for Debt Service	-	8,765,100	-	9,028,000	-	9,028,000	3.0%
Reserve for Future Debt Service	-	2,763,500	-	2,074,100	-	2,074,100	(24.9)%
Reserve for Capital	-	274,391,500	-	264,258,300	-	264,258,300	(3.7)%
Reserve for Boater Improve Capital	-	574,400	-	1,147,400	-	1,147,400	99.8%
Reserve for Future Capital Replacements	-	33,725,200	-	48,951,400	-	48,951,400	45.1%
Reserve for Motor Pool Cap	-	9,612,100	-	10,767,100	-	10,767,100	12.0%
Reserve for Gen Fd Motor Pool Cap	-	2,288,600	-	2,559,700	-	2,559,700	11.8%
Reserve for Transp Motor Pool Cap	-	2,927,400	-	3,222,200	-	3,222,200	10.1%
Reserve for Stormwater MP Cap	-	268,000	-	300,400	-	300,400	12.1%
Reserve for MSTU Gen Fd MP Cap	-	480,700	-	305,700	-	305,700	(36.4)%
Reserve for Com Dev/Planning MP Cap	-	1,104,000	-	1,172,500	-	1,172,500	6.2%
Reserve for Pollut Ctr Motor Pool Cap	-	72,200	-	96,800	-	96,800	34.1%
Reserve for Int Serv Fd Motor Pool Cap	-	121,600	-	138,600	-	138,600	14.0%
Restricted for Unfunded Requests	-	2,359,500	-	4,087,400	-	4,087,400	73.2%
Reserve for Catastrophic Event	-	5,670,200	-	7,474,500	-	7,474,500	31.8%
Total Budget	**459,763,526**	**752,560,000**	**1,946,303,300**	**707,669,700**	**2,200,000**	**709,869,700**	**(5.7)%**

Capital Improvement Program

Appropriations by Department	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Courts Related Capital	1,959,106	-	9,887,500	-	-	-	na
Emergency Medical Services Capital	696,277	5,295,000	8,142,400	3,296,000	-	3,296,000	(37.8)%
Fire and Rescue Capital	-	-	43,600	-	-	-	na
Sheriff Capital	10,310	60,100	160,000	11,300	-	11,300	(81.2)%
Pelican Bay Services Division Capital	5,548,685	6,031,800	8,307,600	3,897,200	-	3,897,200	(35.4)%
Tourist Development Council (TDC) Capital	140,000	11,743,900	12,061,300	-	-	-	(100.0)%
Library Division Capital	3,273	20,600	172,500	-	-	-	(100.0)%
Museum Division Capital	137,091	445,000	1,161,800	310,600	-	310,600	(30.2)%
County Water / Sewer Divisions Capital	111,168,188	99,744,500	673,698,200	87,086,700	-	87,086,700	(12.7)%
Solid & Hazardous Waste Mgt Division Capital	1,055,691	26,825,000	46,283,400	12,150,000	-	12,150,000	(54.7)%
Landscape Capital	2,462,300	105,100	1,313,600	140,700	-	140,700	33.9%
Transportation Capital	100,113,726	79,045,400	359,535,100	77,688,800	-	77,688,800	(1.7)%
Stormwater Capital	17,625,252	15,615,500	53,029,400	15,521,700	2,200,000	17,721,700	13.5%
TDC Beach Renourishment/Pass Maintenance Capital	13,788,924	14,599,100	61,662,800	6,414,300	-	6,414,300	(56.1)%
Airport Capital	3,221,095	565,000	2,687,000	165,000	-	165,000	(70.8)%
Growth Management Community Development Capital	342,390	491,000	12,143,500	700,800	-	700,800	42.7%
Conservation Collier Capital	148,144	3,250,000	5,150,600	159,400	-	159,400	(95.1)%
Tourist Development Council (TDC) Beach Capital	95,916	-	3,199,200	6,900,000	-	6,900,000	na
Parks and Recreation Division Capital	13,617,304	17,789,100	110,162,600	12,968,400	-	12,968,400	(27.1)%
Bayshore CRA Capital Projects	2,300,952	4,590,300	21,061,400	4,818,600	-	4,818,600	5.0%
Immokalee CRA Capital Projects	21,326	753,700	5,933,100	791,000	-	791,000	4.9%
Bayshore Community Redevelopment Agency (CRA)	34,837	2,652,600	7,637,100	2,018,000	-	2,018,000	(23.9)%
Facilities Management Division Capital	6,088	-	63,300	-	-	-	na
Information Technology Division	5,693,325	8,762,500	20,802,200	8,325,000	-	8,325,000	(5.0)%
Motor Pool Capital Recovery Program	7,609,403	8,349,800	40,377,300	9,792,500	-	9,792,500	17.3%
County Wide Capital Projects Fund	93,054,155	48,978,500	412,988,100	47,111,200	-	47,111,200	(3.8)%
Total Net Budget	**380,853,757**	**355,713,500**	**1,877,664,600**	**300,267,200**	**2,200,000**	**302,467,200**	**(15.0)%**
Courts Related Capital	-	5,704,800	-	3,093,000	-	3,093,000	(45.8)%
Emergency Medical Services Capital	545,600	9,122,100	1,862,300	8,182,500	-	8,182,500	(10.3)%
Fire and Rescue Capital	-	125,200	-	143,600	-	143,600	14.7%
Sheriff Capital	3,668,800	9,040,400	3,386,600	8,225,500	-	8,225,500	(9.0)%
Pelican Bay Services Division Capital	1,687,328	898,100	898,100	838,000	-	838,000	(6.7)%
Tourist Development Council (TDC) Capital	7,267,965	7,843,100	7,445,600	8,541,100	-	8,541,100	8.9%
Library Division Capital	1,088,700	1,066,300	728,800	653,000	-	653,000	(38.8)%
Museum Division Capital	48	56,500	93,500	88,400	-	88,400	56.5%
County Water / Sewer Divisions Capital	16,998,800	105,999,100	20,546,200	63,107,800	-	63,107,800	(40.5)%
Solid & Hazardous Waste Mgt Division Capital	-	2,312,300	-	4,474,000	-	4,474,000	93.5%
Transportation Capital	11,499,494	5,206,500	15,712,900	27,396,100	-	27,396,100	426.2%
Stormwater Capital	4,209,263	1,153,700	-	65,000,000	-	65,000,000	5,534.0%
TDC Beach Renourishment/Pass Maintenance Capital	1,550,496	63,814,500	1,918,900	71,151,900	-	71,151,900	11.5%
Airport Capital	420,695	1,940,900	207,900	1,940,500	-	1,940,500	0.0%
Growth Management Community Development Capital	2,242,200	-	-	1,637,600	-	1,637,600	na
Conservation Collier Capital	-	81,400	-	513,700	-	513,700	531.1%
Tourist Development Council (TDC) Beach Capital	35,685	8,902,700	50,000	4,641,800	-	4,641,800	(47.9)%
Parks and Recreation Division Capital	5,368,811	21,263,200	5,380,100	29,638,600	-	29,638,600	39.4%
Facilities Management Division Capital	4,978,200	8,097,000	4,977,300	8,353,000	-	8,353,000	3.2%
Information Technology Division	-	2,259,400	-	3,071,400	-	3,071,400	35.9%
Motor Pool Capital Recovery Program	46,300	24,835,300	51,200	27,521,900	-	27,521,900	10.8%

Capital Improvement Program

Appropriations by Department	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
County Wide Capital Projects Fund	17,301,385	117,124,000	5,379,300	69,189,100	-	69,189,100	(40.9)%
Total Transfers and Reserves	**78,909,770**	**396,846,500**	**68,638,700**	**407,402,500**	**-**	**407,402,500**	**2.7%**
Total Budget	**459,763,526**	**752,560,000**	**1,946,303,300**	**707,669,700**	**2,200,000**	**709,869,700**	**(5.7)%**

Capital Improvement Program

Division Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	17,382	-	-	-	-	-	na
Delinquent Ad Valorem Taxes	25	-	-	-	-	-	na
Local Gas Taxes	18,588,196	15,816,300	17,450,000	17,450,000	-	17,450,000	10.3%
Tourist Devel Tax	28,323,567	22,633,900	26,071,400	23,765,500	-	23,765,500	5.0%
Licenses & Permits	608,034	620,000	620,000	610,000	-	610,000	(1.6)%
Special Assessments	2,167,213	5,984,700	5,645,300	3,530,600	-	3,530,600	(41.0)%
Intergovernmental Revenues	16,035,205	-	51,738,200	-	-	-	na
Gas Taxes	5,063,122	4,683,700	4,550,000	4,550,000	-	4,550,000	(2.9)%
FEMA - Fed Emerg Mgt Agency	165,632	-	3,450,300	-	-	-	na
Charges For Services	(273,366)	-	-	-	-	-	na
Fines & Forfeitures	1,050,435	900,000	900,000	900,000	-	900,000	0.0%
Miscellaneous Revenues	7,088,378	-	292,300	-	-	-	na
Interest	53,783,550	12,523,800	29,866,400	14,657,100	-	14,657,100	17.0%
Impact Fees	66,776,550	54,718,000	52,023,600	44,635,200	-	44,635,200	(18.4)%
Loan Proceeds	-	50,000,000	300,000,000	87,804,100	-	87,804,100	75.6%
Reimb From Other Depts	222,712	-	4,900	-	-	-	na
Motor Pool Cap Recovery Billing	6,159,500	8,080,300	8,080,300	10,544,300	-	10,544,300	30.5%
Trans frm Property Appraiser	(2)	-	-	-	-	-	na
Trans frm Tax Collector	25,192	-	-	-	-	-	na
Trans fm 0001 General Fund	59,228,800	74,329,500	74,329,500	70,935,800	2,200,000	73,135,800	(1.6)%
Trans fm 0003 Emerg Relief	542,300	22,500	22,500	-	-	-	(100.0)%
Trans fm 1005 Stormwtr Ops	5,955	-	-	-	-	-	na
Trans fm 1007 PB Beaut MSTBU	43,247	51,700	51,700	52,200	-	52,200	1.0%
Trans fm 1008 PelBay Light	524,900	515,000	515,000	507,100	-	507,100	(1.5)%
Trans fm 1011 Unincorp GenFd	25,628,500	28,651,500	28,651,500	29,727,700	-	29,727,700	3.8%
Trans fm 1013 Com Dev	970,900	1,046,400	1,046,400	1,039,600	-	1,039,600	(0.6)%
Trans fm 1014 Plan Serv	3,344,400	196,000	196,000	179,300	-	179,300	(8.5)%
Trans fm 1017 Wtr Poll Ctrl	122,300	133,000	133,000	118,600	-	118,600	(10.8)%
Trans fm 1020 Bayshore CRA	4,186,700	4,566,900	4,733,300	4,795,200	-	4,795,200	5.0%
Trans fm 1025 Immok CRA	828,500	747,500	747,500	784,800	-	784,800	5.0%
Trans fm 1059 Utility Fee Trust	12,700	3,200	3,200	6,500	-	6,500	103.1%
Trans fm 1061 ConsrvCollr-Land	1,077,000	3,276,900	3,276,900	500,000	-	500,000	(84.7)%
Trans fm 1062 ConsrvCollr Maint	28,500	25,800	25,800	35,900	-	35,900	39.1%
Trans fm 1101 Tourism Promo	-	11,743,900	11,743,900	-	-	-	(100.0)%
Trans fm 1102 TDC Bch&Inlet Adm	15,800	16,200	16,200	16,300	-	16,300	0.6%
Trans fm 1104 TDC Mgt & Ops	69,700	42,000	42,000	32,600	-	32,600	(22.4)%
Trans fm 1105 TDC Bch&Inlet Mgt	171,700	241,000	326,000	323,100	-	323,100	34.1%
Trans fm 1107 Co Museum	-	150,000	150,000	-	-	-	(100.0)%
Trans fm 1108 TDC Cap	3,431,500	3,573,100	3,573,100	4,255,900	-	4,255,900	19.1%
Trans fm 1605 GGate Comm Ctr	47,500	48,500	48,500	42,400	-	42,400	(12.6)%
Trans fm 1630 Bayshore Beaut	2,597,800	2,549,000	2,549,000	1,828,000	-	1,828,000	(28.3)%
Trans fm 1809 MPO Grant	8,539	-	400	-	-	-	na
Trans fm 3001 Co-Wide Cap Proj	-	210,400	210,400	-	-	-	(100.0)%
Trans fm 3018 Sales Tx Cap	223,585	-	3,362,300	-	-	-	na
Trans fm 3052 Stormwtr CIP Bond	4,209,263	-	-	-	-	-	na
Trans fm 3081 GM Transp Cap	25,697	-	513,600	-	-	-	na
Trans fm 3083 Rd Const-Gas Tax	-	-	2,015,000	-	-	-	na
Trans fm 3090 Rd ImpFee #1	-	-	155,000	-	-	-	na
Trans fm 3091 Rd ImpFee# 2	-	-	990,300	-	-	-	na
Trans fm 3093 Rd ImpFee #4	671,042	-	6,564,400	-	-	-	na
Trans fm 3095 Rd ImpFee #5	-	-	5,474,600	-	-	-	na
Trans fm 4008 W/S Ops	89,322,200	97,575,900	97,575,900	88,681,100	-	88,681,100	(9.1)%

Capital Improvement Program

Division Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Trans fm 4009 W/S MP	31,700	36,300	36,300	36,000	-	36,000	(0.8)%
Trans fm 4014 S User Fee Cap	-	-	1,117,200	-	-	-	na
Trans fm 4050 EMS	2,236,562	18,443,300	18,443,300	3,500,000	-	3,500,000	(81.0)%
Trans fm 4051 EMS MP	8,800	8,800	8,800	9,200	-	9,200	4.5%
Trans fm 4070 SWaste Ops	7,569,000	5,988,700	5,988,700	5,986,700	-	5,986,700	0.0%
Trans fm 4072 SWaste MP	5,800	6,100	6,100	5,000	-	5,000	(18.0)%
Trans fm 4073 SWaste Mand	1,455,600	5,501,000	5,501,000	6,489,100	-	6,489,100	18.0%
Trans fm 4090 Airport Ops	168,100	623,200	632,100	220,400	-	220,400	(64.6)%
Trans fm 4091 Airport Cap	311,880	-	207,900	-	-	-	na
Adv/Repay fm 0001 Gen Fd	-	-	10,000,000	-	-	-	na
Adv/Repay fm 1007 Pelican Bay MSTU	748,000	-	-	-	-	-	na
Adv/Repay fm 1637 42nd Ave SE	1,800	1,800	1,800	10,900	-	10,900	505.6%
Adv/Repay fm 3001 CoWide Cap	16,700,700	1,526,800	1,526,800	3,673,900	-	3,673,900	140.6%
Adv/Repay fm 3007 Sports Cmplx	500,000	500,000	500,000	500,000	-	500,000	0.0%
Adv/Repay fm 3030 EMS Imp Fees	133,900	1,450,700	1,450,700	-	-	-	(100.0)%
Adv/Repay fm 3031 Lib Imp Fee	472,500	450,000	112,500	-	-	-	(100.0)%
Adv/Repay fm 3032 Correct ImpFe	400,000	400,000	100,000	-	-	-	(100.0)%
Adv/Repay fm 3041 PB Irr&Lndscp	1,073,682	-	-	-	-	-	na
Adv/Repay fm 4071 Lndfill Close	884,682	8,000,000	-	10,000,000	-	10,000,000	25.0%
Carry Forward	1,448,109,600	309,841,400	1,421,368,800	270,434,300	-	270,434,300	(12.7)%
Less 5% Required By Law	-	(5,894,700)	-	(5,504,700)	-	(5,504,700)	(6.6)%
Total Funding	**1,883,952,658**	**752,560,000**	**2,216,737,600**	**707,669,700**	**2,200,000**	**709,869,700**	**(5.7)%**

Division Position Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Transportation Capital	4.00	4.00	4.00	4.00	-	4.00	0.0%
TDC Beach Renourishment/Pass	3.00	3.00	3.00	3.00	-	3.00	0.0%
Motor Pool Capital Recovery Program	1.00	1.00	1.00	1.00	-	1.00	0.0%
Total FTE	**8.00**	**8.00**	**8.00**	**8.00**	**-**	**8.00**	**0.0%**

Capital Improvement Program

Economic Development (0004)

Mission Statement

To be an effective force in improving the quality of life for all people in Collier County by promoting economic development initiatives which will diversify the economy, create high value added jobs, increase the average wage, facilitate capital formation, preserve and enhance the natural environment and enable all county residents to have a meaningful opportunity for upward mobility.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	100,638	-	47,000	-	-	-	na
Operating Expense	96,280	26,800	119,000	-	-	-	(100.0)%
Indirect Cost Reimburs	10,600	12,200	12,200	6,100	-	6,100	(50.0)%
Grants and Aid	55,556	-	166,700	-	-	-	na
Net Operating Budget	**263,074**	**39,000**	**344,900**	**6,100**	**-**	**6,100**	**(84.4)%**
Restricted for Unfunded Requests	-	-	-	1,637,600	-	1,637,600	na
Total Budget	**263,074**	**39,000**	**344,900**	**1,643,700**	**-**	**1,643,700**	**4,114.6%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	611,970	-	987,800	-	-	-	na
Charges For Services	16,261	-	-	-	-	-	na
Interest	23,718	-	19,200	-	-	-	na
Carry Forward	582,700	39,000	981,600	1,643,700	-	1,643,700	4,114.6%
Total Funding	**1,234,649**	**39,000**	**1,988,600**	**1,643,700**	**-**	**1,643,700**	**4,114.6%**

Notes

This Fund accounts for charges related to the Accelerator program. Revenue from the local government share of gaming proceeds pursuant to the agreement between the State of Florida and the Seminole Tribe.

Revenues

On April 7, 2010, Florida’s Governor and the Seminole Tribe of Florida executed a gaming compact, which was subsequently ratified by the Legislature and later approved by the U.S. Secretary of the Interior. The compact allows for select gaming activity in tribal facilities and requires the Tribe to make payments to the State for the privilege of conducting gaming activity in seven facilities located in Broward, Collier, Glades, Hendry, and Hillsborough counties. Three percent of the monies paid by the Tribe to the State are designated as the local government share and distributed to select county and municipal governments in those counties where the tribal gaming facilities are located.

The 2010 gaming compact expired, and the Tribe ceased revenue sharing with the state after making its April 2020 payment.

A new gaming compact, executed by the Governor and the Tribe on April 23, 2021, as amended on May 17, 2021, was ratified by the Legislature and later approved by the U.S. Department of the Interior. The new compact was struck down in federal court in November 2021 and was in litigation. A payment of $306,074 was received in July 2023 for the period of 10/1/21 through 6/30/22. All monies paid by the Tribe to the State are deposited into the State General Revenue Fund, with three percent of those monies designated as the local government share, Collier's share is split between the Immokalee Fire District receiving 25% and the Board received 75% derived from the Seminole Indian Casino in Immokalee.

The Seminole Tribe formally launched the statewide reactivation of its sports betting program in December 2023. A revenue share payment for December activity was received by the State in January 2024, and additional payments have since been received.

Capital Improvement Program

Landscape Capital Projects (1012)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	2,339,667	53,300	1,261,800	140,700	-	140,700	164.0%
Indirect Cost Reimburs	78,900	51,800	51,800	-	-	-	(100.0)%
Capital Outlay	43,733	-	-	-	-	-	na
Net Operating Budget	**2,462,300**	**105,100**	**1,313,600**	**140,700**	**-**	**140,700**	**33.9%**
Total Budget	**2,462,300**	**105,100**	**1,313,600**	**140,700**	**-**	**140,700**	**33.9%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	14,916	-	-	-	-	-	na
Interest	108,755	-	30,000	-	-	-	na
Carry Forward	3,762,900	105,100	1,424,300	140,700	-	140,700	33.9%
Total Funding	**3,886,571**	**105,100**	**1,454,300**	**140,700**	**-**	**140,700**	**33.9%**

Notes

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

Forecast FY 2026

Carry Forward supports the FY 2027 budget for the maintenance of 124 miles of beautified segments.

Capital Improvement Program

Bayshore CRA Capital Projects (1021)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	403,557	-	2,957,000	520,900	-	520,900	na
Capital Outlay	1,897,394	4,590,300	17,204,400	4,097,700	-	4,097,700	(10.7)%
Remittances	-	-	900,000	200,000	-	200,000	na
Net Operating Budget	**2,300,952**	**4,590,300**	**21,061,400**	**4,818,600**	**-**	**4,818,600**	**5.0%**
Total Budget	**2,300,952**	**4,590,300**	**21,061,400**	**4,818,600**	**-**	**4,818,600**	**5.0%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	531,688	24,700	547,700	24,700	-	24,700	0.0%
Trans fm 1020 Bayshore CRA	4,186,700	4,566,900	4,733,300	4,795,200	-	4,795,200	5.0%
Carry Forward	13,363,000	-	15,780,400	-	-	-	na
Less 5% Required By Law	-	(1,300)	-	(1,300)	-	(1,300)	0.0%
Total Funding	**18,081,388**	**4,590,300**	**21,061,400**	**4,818,600**	**-**	**4,818,600**	**5.0%**

Notes

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

Revenues

Funding is provided by a transfer from Bayshore CRA Operating Fund (1020), projected to be $4,795,200. Additional revenues come in the form of interest.

Capital Improvement Program

Immokalee CRA Capital Fund (1026)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	7,005	100,000	361,000	250,000	-	250,000	150.0%
Capital Outlay	14,321	653,700	5,387,100	541,000	-	541,000	(17.2)%
Grants and Aid	-	-	185,000	-	-	-	na
Net Operating Budget	**21,326**	**753,700**	**5,933,100**	**791,000**	**-**	**791,000**	**4.9%**
Total Budget	**21,326**	**753,700**	**5,933,100**	**791,000**	**-**	**791,000**	**4.9%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	157,205	6,500	160,400	6,500	-	6,500	0.0%
Trans fm 1025 Immok CRA	828,500	747,500	747,500	784,800	-	784,800	5.0%
Carry Forward	4,060,800	-	5,025,200	-	-	-	na
Less 5% Required By Law	-	(300)	-	(300)	-	(300)	0.0%
Total Funding	**5,046,505**	**753,700**	**5,933,100**	**791,000**	**-**	**791,000**	**4.9%**

Notes

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

Revenues

Funding is provided by a transfer from Immokalee CRA operating Fund (1025), projected to be $784,800. Additional revenues come in the form of interest.

Capital Improvement Program

Court Maintenance Fee Fund (1056)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	197,382	-	5,456,300	-	-	-	na
Capital Outlay	1,761,724	-	4,431,200	-	-	-	na
Net Operating Budget	**1,959,106**	**-**	**9,887,500**	**-**	**-**	**-**	**na**
Reserve for Capital	-	5,704,800	-	3,093,000	-	3,093,000	(45.8)%
Total Budget	**1,959,106**	**5,704,800**	**9,887,500**	**3,093,000**	**-**	**3,093,000**	**(45.8)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Fines & Forfeitures	1,050,435	900,000	900,000	900,000	-	900,000	0.0%
Miscellaneous Revenues	105,553	-	-	-	-	-	na
Interest	403,112	35,000	174,100	35,000	-	35,000	0.0%
Carry Forward	11,418,200	4,816,600	11,018,200	2,204,800	-	2,204,800	(54.2)%
Less 5% Required By Law	-	(46,800)	-	(46,800)	-	(46,800)	0.0%
Total Funding	**12,977,299**	**5,704,800**	**12,092,300**	**3,093,000**	**-**	**3,093,000**	**(45.8)%**

Notes

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

Capital Improvement Program

Conservation Collier Projects (1063)

Mission Statement

This fund was originally established in FY 2013 to account for Conservation Collier Capital Improvement Projects to allow for public access.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	148,144	747,500	1,268,000	84,400	-	84,400	(88.7)%
Capital Outlay	-	2,502,500	3,882,600	75,000	-	75,000	(97.0)%
Net Operating Budget	**148,144**	**3,250,000**	**5,150,600**	**159,400**	**-**	**159,400**	**(95.1)%**
Reserve for Capital	-	81,400	-	513,700	-	513,700	531.1%
Total Budget	**148,144**	**3,331,400**	**5,150,600**	**673,100**	**-**	**673,100**	**(79.8)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	56,048	1,600	51,000	1,600	-	1,600	0.0%
Trans fm 1061 ConsrvCollr-Land	1,077,000	3,276,900	3,276,900	500,000	-	500,000	(84.7)%
Carry Forward	1,009,400	53,000	1,994,300	171,600	-	171,600	223.8%
Less 5% Required By Law	-	(100)	-	(100)	-	(100)	0.0%
Total Funding	**2,142,448**	**3,331,400**	**5,322,200**	**673,100**	**-**	**673,100**	**(79.8)%**

Notes

The Conservation Collier Capital Projects Fund (1063) is utilized to account for capital improvements at Conservation Collier Preserves.

Forecast FY 2026

Operating Expenses & Capital Outlay are forecast higher than the adopted FY 2026 budget due to carryforward of multi-year project budgets.

Current FY 2027

The FY 2027 budget includes new funding for projects.

Revenues

The most significant funding source is a transfer from the Conservation Collier Acquisition Fund (1061). Other sources include a modest carryforward and interest revenue.

Capital Improvement Program

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	72,093	-	421,600	6,900,000	-	6,900,000	na
Capital Outlay	23,822	-	2,630,100	-	-	-	na
Remittances	-	-	147,500	-	-	-	na
Net Operating Budget	**95,916**	**-**	**3,199,200**	**6,900,000**	**-**	**6,900,000**	**na**
Trans to Tax Collector	35,685	50,000	50,000	52,500	-	52,500	5.0%
Reserve for Capital	-	8,852,700	-	4,589,300	-	4,589,300	(48.2)%
Total Budget	**131,600**	**8,902,700**	**3,249,200**	**11,541,800**	**-**	**11,541,800**	**29.6%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Tourist Devel Tax	1,784,224	1,425,600	1,703,400	1,496,800	-	1,496,800	5.0%
Interest	336,271	60,000	247,000	60,000	-	60,000	0.0%
Adv/Repay fm 3007 Sports Cmplx	250,000	250,000	250,000	250,000	-	250,000	0.0%
Carry Forward	8,622,800	7,241,400	10,861,700	9,812,900	-	9,812,900	35.5%
Less 5% Required By Law	-	(74,300)	-	(77,900)	-	(77,900)	4.8%
Total Funding	**10,993,295**	**8,902,700**	**13,062,100**	**11,541,800**	**-**	**11,541,800**	**29.6%**

Capital Improvement Program

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

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	118,246	-	-	-	-	-	na
Operating Expense	4,562,991	1,070,900	23,806,000	2,916,800	-	2,916,800	172.4%
Capital Outlay	8,374,193	13,130,000	26,886,500	3,009,900	-	3,009,900	(77.1)%
Remittances	349,863	-	10,298,000	-	-	-	na
Net Operating Budget	**13,405,293**	**14,200,900**	**60,990,500**	**5,926,700**	**-**	**5,926,700**	**(58.3)%**
Trans to Tax Collector	421,296	388,100	439,300	443,700	-	443,700	14.3%
Trans to 1102 TDC Bch&Inlet Mgt	957,500	982,600	1,153,600	1,064,400	-	1,064,400	8.3%
Trans to 1804 P&R Sea Turtle	171,700	241,000	326,000	323,100	-	323,100	34.1%
Reserve for Capital	-	58,343,300	-	64,870,900	-	64,870,900	11.2%
Reserve for Catastrophic Event	-	1,500,000	-	2,000,000	-	2,000,000	33.3%
Total Budget	**14,955,789**	**75,655,900**	**62,909,400**	**74,628,800**	**-**	**74,628,800**	**(1.4)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Tourist Devel Tax	19,421,080	15,522,000	17,573,700	16,298,100	-	16,298,100	5.0%
Intergovernmental Revenues	13,341	-	-	-	-	-	na
Miscellaneous Revenues	93,000	-	-	-	-	-	na
Interest	3,443,147	1,250,000	1,250,000	1,250,000	-	1,250,000	0.0%
Adv/Repay fm 3007 Sports Cmplx	250,000	250,000	250,000	250,000	-	250,000	0.0%
Carry Forward	93,259,500	59,472,500	101,543,900	57,708,200	-	57,708,200	(3.0)%
Less 5% Required By Law	-	(838,600)	-	(877,500)	-	(877,500)	4.6%
Total Funding	**116,480,068**	**75,655,900**	**120,617,600**	**74,628,800**	**-**	**74,628,800**	**(1.4)%**

Capital Improvement Program

Notes

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

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

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

Forecast FY 2026

Forecast expenditures reflect FY 2026 project budgets and ongoing projects established in prior years.

Current FY 2027

Construction projects programmed for FY 2027 are shown in the previous pages.

Revenues

Tourist Development Taxes is the principal source of revenue to support beach renourishment and inlet management. The Florida Statute authorizes Beach renourishment and inlet management funding from the first three pennies of TDT. Relative to the three pennies, the Beach Renourishment Fund (1105) receives 64.96% of available TDC tax revenue and the Beach Park Facilities Fund (1100) receives 5.96% for a total of 70.92% of available TDT monies going to beaches. Estimated TDT allocation to Beach Renourishment Fund (1105) is anticipated to be $16,298,100, approximately 5% above the prior year budget.

Capital Improvement Program

TDC Capital Projects Fund (1108)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	140,000	11,743,900	12,061,300	-	-	-	(100.0)%
Net Operating Budget	**140,000**	**11,743,900**	**12,061,300**	**-**	**-**	**-**	**(100.0)%**
Trans to Tax Collector	142,365	182,500	182,500	191,700	-	191,700	5.0%
Trans to 2017 TDT Rev Bond	3,694,100	3,690,000	3,690,000	3,696,000	-	3,696,000	0.2%
Trans to 3007 Sports Complex	3,431,500	3,573,100	3,573,100	4,255,900	-	4,255,900	19.1%
Reserve for Capital	-	397,500	-	397,500	-	397,500	0.0%
Total Budget	**7,407,965**	**19,587,000**	**19,506,900**	**8,541,100**	**-**	**8,541,100**	**(56.4)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Tourist Devel Tax	7,118,262	5,686,300	6,794,300	5,970,600	-	5,970,600	5.0%
Interest	101,179	50,000	123,400	50,000	-	50,000	0.0%
Trans fm 1101 Tourism Promo	-	11,743,900	11,743,900	-	-	-	(100.0)%
Carry Forward	3,855,400	2,393,700	3,666,900	2,821,600	-	2,821,600	17.9%
Less 5% Required By Law	-	(286,900)	-	(301,100)	-	(301,100)	4.9%
Total Funding	**11,074,842**	**19,587,000**	**22,328,500**	**8,541,100**	**-**	**8,541,100**	**(56.4)%**

Forecast FY 2026

An annual TDT tax distribution to this fund supports debt service for the Paradise Coast Sports & Events Complex Bond shown as a transfer to Fund (2017). Additionally, the forecast includes a transfer of $3,573,100 to Fund (3007) supporting a portion of Sports and Events Complex construction.

Notes

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

Current FY 2027

A transfer of $4,255,900 to Fund (3007) for construction funding for the Paradise Coast Sports and Events Complex is provided in addition to a transfer to the Tourist Development Tax Revenue Bond Fund (2017).

Revenues

This fund is supported by an allocation of 71.4% of the 5th penny of the Tourist Development Tax, budgeted at $5,970,600 or 5% higher than the prior year.

Capital Improvement Program

Naples Production Park Capital (1612) MSTBU

Mission Statement

The Naples Production Park Municipal Service Taxing and Benefit Unit was created and established to provide design, easement acquisition, and construction for roadway, water, sewer, and drainage improvements within the Unit.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	24	-	-	-	-	-	na
Indirect Cost Reimburs	600	600	600	700	-	700	16.7%
Capital Outlay	-	2,200	166,600	14,900	-	14,900	577.3%
Net Operating Budget	**624**	**2,800**	**167,200**	**15,600**	**-**	**15,600**	**457.1%**
Total Budget	**624**	**2,800**	**167,200**	**15,600**	**-**	**15,600**	**457.1%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	6,138	-	5,100	4,400	-	4,400	na
Carry Forward	167,800	2,800	173,300	11,200	-	11,200	300.0%
Total Funding	**173,938**	**2,800**	**178,400**	**15,600**	**-**	**15,600**	**457.1%**

Capital Improvement Program

Bayshore Beautification MSTU Capital (1627)

Mission Statement

The Bayshore Beautification MSTU was created for the purpose of providing curbing, irrigation, plantings and maintenance of the roadway medians within the MSTU; providing traffic calming improvements, street lighting, and sidewalks within the MSTU; and providing beautification and maintenance of other public areas within the MSTU as recommended by the Advisory Committee.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	4,088	200,000	1,755,600	214,100	-	214,100	7.1%
Indirect Cost Reimburs	2,200	1,700	1,700	3,900	-	3,900	129.4%
Capital Outlay	28,549	2,450,900	5,879,800	1,800,000	-	1,800,000	(26.6)%
Net Operating Budget	**34,837**	**2,652,600**	**7,637,100**	**2,018,000**	**-**	**2,018,000**	**(23.9)%**
Total Budget	**34,837**	**2,652,600**	**7,637,100**	**2,018,000**	**-**	**2,018,000**	**(23.9)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	131,605	14,200	130,000	14,200	-	14,200	0.0%
Trans fm 1630 Bayshore Beaut	2,597,800	2,549,000	2,549,000	1,828,000	-	1,828,000	(28.3)%
Carry Forward	2,440,000	90,100	5,134,600	176,500	-	176,500	95.9%
Less 5% Required By Law	-	(700)	-	(700)	-	(700)	0.0%
Total Funding	**5,169,405**	**2,652,600**	**7,813,600**	**2,018,000**	**-**	**2,018,000**	**(23.9)%**

Notes

Fund 1627 provides for capital project budgeting of the Bayshore Beautification MSTU. The MSTU will support future enhanced roadway improvements along Bayshore Dr and Weeks Avenue, including the installation of a two-lane roundabout and the extension of Median 1 at Gulf Gate Plaza to improve pedestrian and vehicular safety. Additionally, increased landscaping efforts support the Boardwalk project and other roadway beautification initiatives, contributing to the future MSTU Boundary expansion and enhancement of South Bayshore Drive.

Revenues

Funding for the projects included in this fund are supported by a transfer from Bayshore Beautification Fund (1630). This year that amount is estimated at $1,828,000. Additional revenues come in the form of interest and carryforward.

Capital Improvement Program

Natural Resources Grants (1802)

Mission Statement

The purpose of this section is to provide for the construction and maintenance of artificial reefs utilizing only private donations.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	223	-	6,700	-	-	-	na
Net Operating Budget	**223**	**-**	**6,700**	**-**	**-**	**-**	**na**
Total Budget	**223**	**-**	**6,700**	**-**	**-**	**-**	**na**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	247	-	-	-	-	-	na
Carry Forward	6,800	-	6,700	-	-	-	na
Total Funding	**7,047**	**-**	**6,700**	**-**	**-**	**-**	na

Notes

On December 10, 2013, the Board accepted a Memorandum of Understanding with the Community Foundation of Collier County. The Community Foundation of Collier County donations may be used to aid the County in the construction and maintenance of artificial reefs.

Forecast FY 2026

No donations are expected in FY 2026.

Capital Improvement Program

Sea Turtle Monitoring (1804)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	264,302	357,100	493,900	371,900	-	371,900	4.1%
Operating Expense	92,312	11,100	135,800	100,700	-	100,700	807.2%
Capital Outlay	27,018	30,000	42,600	15,000	-	15,000	(50.0)%
Net Operating Budget	**383,632**	**398,200**	**672,300**	**487,600**	**-**	**487,600**	**22.5%**
Total Budget	**383,632**	**398,200**	**672,300**	**487,600**	**-**	**487,600**	**22.5%**
Total FTE	**3.00**	**3.00**	**3.00**	**3.00**	**-**	**3.00**	**0.0%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	11,722	9,900	9,900	9,900	-	9,900	0.0%
Trans fm 0001 General Fund	143,500	147,800	147,800	152,200	-	152,200	3.0%
Trans fm 1105 TDC Bch&Inlet Mgt	171,700	241,000	326,000	323,100	-	323,100	34.1%
Carry Forward	248,200	-	191,500	2,900	-	2,900	na
Less 5% Required By Law	-	(500)	-	(500)	-	(500)	0.0%
Total Funding	**575,122**	**398,200**	**675,200**	**487,600**	**-**	**487,600**	**22.5%**

Revenues

Sea Turtle Monitoring is supported by a grant from TDC Beach Re-nourishment Fund (1105) with a total amount of $323,100 and a transfer from the General Fund (0001) with a total amount of $152,200.

Capital Improvement Program

Disaster Recovery Fund (1813)

Mission Statement

To account for FEMA-related events.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	22,426	-	-	-	-	-	na
Operating Expense	13,494,853	8,022,500	19,004,600	10,000,000	-	10,000,000	24.6%
Capital Outlay	1,558,942	-	9,026,900	-	-	-	na
Net Operating Budget	**15,076,220**	**8,022,500**	**28,031,500**	**10,000,000**	**-**	**10,000,000**	**24.6%**
Reserve for Catastrophic Event	-	4,170,200	-	5,474,500	-	5,474,500	31.3%
Total Budget	**15,076,220**	**12,192,700**	**28,031,500**	**15,474,500**	**-**	**15,474,500**	**26.9%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	13,270	-	207,200	-	-	-	na
FEMA - Fed Emerg Mgt Agency	108,488	-	3,450,300	-	-	-	na
Miscellaneous Revenues	2,685,739	-	-	-	-	-	na
Interest	225,512	-	301,800	-	-	-	na
Trans fm 0001 General Fund	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000	0.0%
Trans fm 0003 Emerg Relief	542,300	22,500	22,500	-	-	-	(100.0)%
Adv/Repay fm 0001 Gen Fd	-	-	10,000,000	-	-	-	na
Adv/Repay fm 1007 Pelican Bay MSTU	748,000	-	-	-	-	-	na
Adv/Repay fm 3001 CoWide Cap	15,000,000	-	-	-	-	-	na
Adv/Repay fm 3041 PB Irr&Lndscp	1,073,682	-	-	-	-	-	na
Adv/Repay fm 4071 Lndfill Close	884,682	8,000,000	-	10,000,000	-	10,000,000	25.0%
Carry Forward	7,486,700	2,170,200	15,524,200	3,474,500	-	3,474,500	60.1%
Total Funding	**30,768,372**	**12,192,700**	**31,506,000**	**15,474,500**	**-**	**15,474,500**	**26.9%**

Notes

Budgets within this fund are prepositioned so that all the Divisions within the Departments have funding to prepare for an event and make necessary repairs.

Forecast FY 2026

The forecast reflects the amended budget of $28,031,500 from Hurricane events. At year-end, unspent budget within project/grant funds are automatically rolled forward into FY 2027, the standard budget procedure is to forecast the entire existing budget.

Current FY 2027

The FY 2027 budget includes the following funding for future disaster response:

$10,000,000 - for a Solid Waste debris mission
$ 2,000,000 - General Fund (0001) transfer to support hurricane and emergency services/repairs.

Capital Improvement Program

Transportation Grants (1841-1842)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	544,939	-	876,500	-	-	-	na
Operating Expense	4,208,759	-	4,995,100	-	-	-	na
Capital Outlay	13,155,441	-	57,304,800	-	-	-	na
Net Operating Budget	**17,909,139**	**-**	**63,176,400**	**-**	**-**	**-**	**na**
Trans to 1809 MPO Grants	8,739	-	-	-	-	-	na
Total Budget	**17,917,878**	**-**	**63,176,400**	**-**	**-**	**-**	**na**
Total FTE	**4.00**	**4.00**	**4.00**	**4.00**	**-**	**4.00**	**0.0%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	12,992,972	-	44,099,300	-	-	-	na
Miscellaneous Revenues	-	-	1,500	-	-	-	na
Trans fm 1809 MPO Grant	8,539	-	400	-	-	-	na
Trans fm 3018 Sales Tx Cap	223,585	-	3,362,300	-	-	-	na
Trans fm 3052 Stormwtr CIP Bond	4,209,263	-	-	-	-	-	na
Trans fm 3081 GM Transp Cap	25,697	-	513,600	-	-	-	na
Trans fm 3083 Rd Const-Gas Tax	-	-	2,015,000	-	-	-	na
Trans fm 3090 Rd ImpFee #1	-	-	155,000	-	-	-	na
Trans fm 3091 Rd ImpFee# 2	-	-	990,300	-	-	-	na
Trans fm 3093 Rd ImpFee #4	42	-	6,564,400	-	-	-	na
Trans fm 3095 Rd ImpFee #5	-	-	5,474,600	-	-	-	na
Total Funding	**17,460,099**	**-**	**63,176,400**	**-**	**-**	**-**	na

Notes

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

Capital Improvement Program

Stormwater CIP 2020 Bond (3052)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	4,119,166	-	6,648,200	192,100	-	192,100	na
Capital Outlay	2,830,367	285,000	2,468,000	952,700	-	952,700	234.3%
Net Operating Budget	**6,949,533**	**285,000**	**9,116,200**	**1,144,800**	**-**	**1,144,800**	**301.7%**
Trans to 1842 Transp Grant Mtch	4,209,263	-	-	-	-	-	na
Total Budget	**11,158,796**	**285,000**	**9,116,200**	**1,144,800**	**-**	**1,144,800**	**301.7%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	563,383	300,000	364,000	300,100	-	300,100	0.0%
Carry Forward	19,487,500	-	9,611,900	859,700	-	859,700	na
Less 5% Required By Law	-	(15,000)	-	(15,000)	-	(15,000)	0.0%
Total Funding	**20,050,883**	**285,000**	**9,975,900**	**1,144,800**	**-**	**1,144,800**	**301.7%**

Notes

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

Capital Improvement Program

ATV Settlement Capital Fund (3060)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	300	10,000	241,500	10,000	-	10,000	0.0%
Net Operating Budget	**300**	**10,000**	**241,500**	**10,000**	**-**	**10,000**	**0.0%**
Reserve for Capital	-	3,218,400	-	3,331,700	-	3,331,700	3.5%
Total Budget	**300**	**3,228,400**	**241,500**	**3,341,700**	**-**	**3,341,700**	**3.5%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	124,242	15,000	54,600	15,000	-	15,000	0.0%
Carry Forward	3,390,400	3,214,200	3,514,400	3,327,500	-	3,327,500	3.5%
Less 5% Required By Law	-	(800)	-	(800)	-	(800)	0.0%
Total Funding	**3,514,642**	**3,228,400**	**3,569,000**	**3,341,700**	**-**	**3,341,700**	**3.5%**

Notes

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

On December 10, 2013, agenda item 11.G., the Board approved segregating the remaining settlement moneys into its own fund (3060) so interest earnings may accumulate and be held for ATV riding purposes.

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

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

Capital Improvement Program

Transportation Grants (1841-1842)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	544,939	-	876,500	-	-	-	na
Operating Expense	4,208,759	-	4,995,100	-	-	-	na
Capital Outlay	13,155,441	-	57,304,800	-	-	-	na
Net Operating Budget	**17,909,139**	**-**	**63,176,400**	**-**	**-**	**-**	**na**
Trans to 1809 MPO Grants	8,739	-	-	-	-	-	na
Total Budget	**17,917,878**	**-**	**63,176,400**	**-**	**-**	**-**	**na**
Total FTE	**4.00**	**4.00**	**4.00**	**4.00**	**-**	**4.00**	**0.0%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	12,992,972	-	44,099,300	-	-	-	na
Miscellaneous Revenues	-	-	1,500	-	-	-	na
Trans fm 1809 MPO Grant	8,539	-	400	-	-	-	na
Trans fm 3018 Sales Tx Cap	223,585	-	3,362,300	-	-	-	na
Trans fm 3052 Stormwtr CIP Bond	4,209,263	-	-	-	-	-	na
Trans fm 3081 GM Transp Cap	25,697	-	513,600	-	-	-	na
Trans fm 3083 Rd Const-Gas Tax	-	-	2,015,000	-	-	-	na
Trans fm 3090 Rd ImpFee #1	-	-	155,000	-	-	-	na
Trans fm 3091 Rd ImpFee# 2	-	-	990,300	-	-	-	na
Trans fm 3093 Rd ImpFee #4	42	-	6,564,400	-	-	-	na
Trans fm 3095 Rd ImpFee #5	-	-	5,474,600	-	-	-	na
Total Funding	**17,460,099**	**-**	**63,176,400**	**-**	**-**	**-**	na

Notes

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

Capital Improvement Program

Deepwater Horizon Oil Spill Settlement (1847)

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Restricted for Unfunded Requests	-	2,359,500	-	2,449,800	-	2,449,800	3.8%
Total Budget	**-**	**2,359,500**	**-**	**2,449,800**	**-**	**2,449,800**	**3.8%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	82,723	68,500	44,600	68,500	-	68,500	0.0%
Carry Forward	2,257,300	2,294,400	2,340,100	2,384,700	-	2,384,700	3.9%
Less 5% Required By Law	-	(3,400)	-	(3,400)	-	(3,400)	0.0%
Total Funding	**2,340,023**	**2,359,500**	**2,384,700**	**2,449,800**	**-**	**2,449,800**	**3.8%**

Capital Improvement Program

County Wide Capital Project Fund (3001)

Mission Statement

To provide General Fund funding for various county-wide capital projects.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	14,939,999	36,626,000	89,030,200	21,698,200	-	21,698,200	(40.8)%
Capital Outlay	10,601,247	3,530,000	40,912,500	11,990,000	-	11,990,000	239.7%
Grants and Aid	-	-	484,700	-	-	-	na
Remittances	440,395	800,000	2,959,600	3,423,000	-	3,423,000	327.9%
Net Operating Budget	**25,981,641**	**40,956,000**	**133,387,000**	**37,111,200**	**-**	**37,111,200**	**(9.4)%**
Trans to 3018 Infra Sales Tax	-	210,400	210,400	-	-	-	(100.0)%
Adv/Repay to 1813 FEMA Events	15,000,000	-	-	-	-	-	na
Adv/Repay to 3032 Correc ImpFee	-	-	-	261,800	-	261,800	na
Adv/Repay to 3034 Govt Imp Fe	1,700,700	1,526,800	1,526,800	3,412,100	-	3,412,100	123.5%
Reserve for Future Capital Replacements	-	22,815,700	-	36,542,700	-	36,542,700	60.2%
Total Budget	**42,682,341**	**65,508,900**	**135,124,200**	**77,327,800**	**-**	**77,327,800**	**18.0%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	121,274	-	114,900	-	-	-	na
Interest	4,250,333	130,000	2,841,500	407,700	-	407,700	213.6%
Reimb From Other Depts	-	-	4,900	-	-	-	na
Trans fm 0001 General Fund	36,463,400	51,734,700	51,734,700	47,885,200	-	47,885,200	(7.4)%
Adv/Repay fm 3030 EMS Imp Fees	133,900	1,450,700	1,450,700	-	-	-	(100.0)%
Adv/Repay fm 3031 Lib Imp Fee	472,500	450,000	112,500	-	-	-	(100.0)%
Adv/Repay fm 3032 Correct ImpFe	400,000	400,000	100,000	-	-	-	(100.0)%
Carry Forward	108,661,200	11,350,000	107,820,300	29,055,300	-	29,055,300	156.0%
Less 5% Required By Law	-	(6,500)	-	(20,400)	-	(20,400)	213.8%
Total Funding	**150,502,607**	**65,508,900**	**164,179,500**	**77,327,800**	**-**	**77,327,800**	**18.0%**

Capital Improvement Program

Sports & Events Complex Capital (3007)

Mission Statement

To provide accounting for bond and loan proceeds, and annual capital allocations for the Sports & Special Events Complex.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	352,569	-	925,900	-	-	-	na
Capital Outlay	404,549	3,583,500	17,311,600	4,420,700	-	4,420,700	23.4%
Net Operating Budget	**757,118**	**3,583,500**	**18,237,500**	**4,420,700**	**-**	**4,420,700**	**23.4%**
Adv/Repay to 1100 TDC Bch Fac	250,000	250,000	250,000	250,000	-	250,000	0.0%
Adv/Repay to 1105 TDC Bch&Inlet	250,000	250,000	250,000	250,000	-	250,000	0.0%
Total Budget	**1,257,118**	**4,083,500**	**18,737,500**	**4,920,700**	**-**	**4,920,700**	**20.5%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	491,756	150,000	360,300	150,000	-	150,000	0.0%
Trans fm 1108 TDC Cap	3,431,500	3,573,100	3,573,100	4,255,900	-	4,255,900	19.1%
Trans fm 3093 Rd ImpFee #4	671,000	-	-	-	-	-	na
Carry Forward	11,989,200	367,900	15,326,400	522,300	-	522,300	42.0%
Less 5% Required By Law	-	(7,500)	-	(7,500)	-	(7,500)	0.0%
Total Funding	**16,583,456**	**4,083,500**	**19,259,800**	**4,920,700**	**-**	**4,920,700**	**20.5%**

Forecast FY 2026

The FY 2026 capital allocation for the Paradise Coast Sports Complex is $4,420,700. This amount includes $393,800 for future replacement of existing artificial turf fields and $4,026,900 for the expansion of the complex. Loan repayments of $250,000 each are programmed for TDC Beach Facility Fund (1100) and TDC Beach Renourishment Fund (1105).

Loan Balances as of 9/30/2026:

TDC Beach Facility Fund (1100) $6,550,000
TDC Beach Renourishment Fund (1105) $9,150,000

Revenues

A transfer of $4,255,900 in Tourist Development Tax from TDC Capital Fund (1108) is programmed along with interest of $150,000 and carryforward of $522,300.

Capital Improvement Program

Infrastructure Sales Tax (1 Penny) Capital (3018)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	8,874,417	-	52,005,300	-	-	-	na
Capital Outlay	43,121,876	-	199,564,300	-	-	-	na
Net Operating Budget	**51,996,294**	**-**	**251,569,600**	**-**	**-**	**-**	**na**
Trans to 1842 Transp Grant Mtch	223,585	-	3,362,300	-	-	-	na
Trans to 2013 Tax SpOb Rev Note	377,100	279,800	279,800	661,600	-	661,600	136.5%
Reserve for Future Debt Service	-	2,763,500	-	2,074,100	-	2,074,100	(24.9)%
Reserve for Capital	-	85,357,600	-	20,762,300	-	20,762,300	(75.7)%
Total Budget	**52,596,979**	**88,400,900**	**255,211,700**	**23,498,000**	**-**	**23,498,000**	**(73.4)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	12,476,114	600,000	6,478,700	600,000	-	600,000	0.0%
Trans fm 3001 Co-Wide Cap Proj	-	210,400	210,400	-	-	-	(100.0)%
Carry Forward	343,985,900	87,620,500	271,450,600	22,928,000	-	22,928,000	(73.8)%
Less 5% Required By Law	-	(30,000)	-	(30,000)	-	(30,000)	0.0%
Total Funding	**356,462,014**	**88,400,900**	**278,139,700**	**23,498,000**	**-**	**23,498,000**	**(73.4)%**

Capital Improvement Program

Notes

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

Exhibit A of Ordinance 2018-21 includes $191 million in Transportation Projects and $139 million in Facilities & Capital Replacement projects. Due to actual surtax sales collected and interest earned, the Sales Tax Committee has validated $416.4 million in projects. The projects validated to date:

$ 68,213,833 - The Forensic & Evidence Building
$ 40,000,000 - Big Corkscrew Island Regional Park
$ 6,000,000 - DAS Shelter Improvements/Replacement
$ 67,392,826 - HVAC, Roofing & Capital Equipment replaced at Sheriff's and County facilities.
$ 7,052,979 - Hurricane Resilience
$ 12,085,959 - EMS Substations (2)
$215,704,283 - Transportation Projects

$416,449,880

Exhibit A of Ordinance 2018-21 also includes $90 million in Community Priorities-related projects. Due to actual surtax sales collected and interest earned, the Sales Tax Committee has validated $118.3 million in projects. The balance of projects validated to date:

$ 7,965,000 - Career and Technical Training Center
$40,000,000 - State Veterans Nursing Home, $40 million has been validated and budgeted, of which an additional $10 million was funded with surplus funding.
$14,305,900 - The Workforce Housing Land Trust has validated and budgeted three projects for $145.3 million (Ekos on Collier, Renaissance Hall and Williams Reserve). As properties are identified, they will be brought to the Committee to be validated.
$56,100,000 - Collier County Behavioral Health Center, of which an additional $31,100,000 was funded with surplus funding.

$118,370,900

Capital Improvement Program

Growth Management Community Development Capital Fund (3025)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	79,316	443,400	978,100	694,700	-	694,700	56.7%
Capital Outlay	-	8,600	10,820,500	-	-	-	(100.0)%
Net Operating Budget	**79,316**	**452,000**	**11,798,600**	**694,700**	**-**	**694,700**	**53.7%**
Trans to 1013 Comm Dev	2,242,200	-	-	-	-	-	na
Total Budget	**2,321,516**	**452,000**	**11,798,600**	**694,700**	**-**	**694,700**	**53.7%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	460,943	-	233,800	-	-	-	na
Trans fm 1014 Plan Serv	3,122,600	8,600	8,600	-	-	-	(100.0)%
Carry Forward	10,988,900	443,400	12,250,900	694,700	-	694,700	56.7%
Total Funding	**14,572,443**	**452,000**	**12,493,300**	**694,700**	**-**	**694,700**	**53.7%**

Capital Improvement Program

Museum Capital Projects Fund (3026)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	137,091	175,000	378,600	90,000	-	90,000	(48.6)%
Capital Outlay	-	270,000	783,200	220,600	-	220,600	(18.3)%
Net Operating Budget	**137,091**	**445,000**	**1,161,800**	**310,600**	**-**	**310,600**	**(30.2)%**
Trans to 1840 Public Serv GrntM	48	-	93,500	-	-	-	na
Reserve for Capital	-	56,500	-	88,400	-	88,400	56.5%
Total Budget	**137,139**	**501,500**	**1,255,300**	**399,000**	**-**	**399,000**	**(20.4)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	34,020	4,000	14,600	4,000	-	4,000	0.0%
Trans fm 0001 General Fund	162,700	295,800	295,800	310,600	-	310,600	5.0%
Trans fm 1107 Co Museum	-	150,000	150,000	-	-	-	(100.0)%
Carry Forward	820,800	51,900	879,500	84,600	-	84,600	63.0%
Less 5% Required By Law	-	(200)	-	(200)	-	(200)	0.0%
Total Funding	**1,017,520**	**501,500**	**1,339,900**	**399,000**	**-**	**399,000**	**(20.4)%**

Capital Improvement Program

EMS Impact Fee Fund (3030)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	4,080	-	25,700	-	-	-	na
Capital Outlay	-	-	108,300	-	-	-	na
Net Operating Budget	**4,080**	**-**	**134,000**	**-**	**-**	**-**	**na**
Trans to 2022 SpOb Bonds	411,700	411,600	411,600	425,500	-	425,500	3.4%
Adv/Repay to 3001 CoWide Cap	133,900	1,450,700	1,450,700	-	-	-	(100.0)%
Reserve for Debt Service	-	250,300	-	257,000	-	257,000	2.7%
Total Budget	**549,680**	**2,112,600**	**1,996,300**	**682,500**	**-**	**682,500**	**(67.7)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	1,370,000	-	-	-	-	-	na
Interest	25,429	7,000	30,000	7,000	-	7,000	0.0%
Impact Fees	499,642	475,000	409,400	425,000	-	425,000	(10.5)%
Carry Forward	483,700	1,654,700	1,829,000	272,100	-	272,100	(83.6)%
Less 5% Required By Law	-	(24,100)	-	(21,600)	-	(21,600)	(10.4)%
Total Funding	**2,378,771**	**2,112,600**	**2,268,400**	**682,500**	**-**	**682,500**	**(67.7)%**

Forecast FY 2026

Forecast Impact Fee revenue is expected to be less than the FY 2026 adopted budget.

Current FY 2027

The budget includes a transfer for growth related debt service and debt service reserve.

Revenues

Impact Fee revenues are budget below FY 2026 levels due to decreasing permit activity

Capital Improvement Program

Library Impact Fee Fund (3031)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	3,273	20,600	172,500	-	-	-	(100.0)%
Net Operating Budget	**3,273**	**20,600**	**172,500**	**-**	**-**	**-**	**(100.0)%**
Trans to 2022 SpOb Bonds	616,200	616,300	616,300	616,100	-	616,100	0.0%
Adv/Repay to 3001 CoWide Cap	472,500	450,000	112,500	-	-	-	(100.0)%
Reserve for Capital	-	-	-	36,900	-	36,900	na
Total Budget	**1,091,973**	**1,086,900**	**901,300**	**653,000**	**-**	**653,000**	**(39.9)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	24,015	5,800	10,200	5,800	-	5,800	0.0%
Impact Fees	955,559	950,000	600,000	620,000	-	620,000	(34.7)%
Carry Forward	462,000	178,900	349,600	58,500	-	58,500	(67.3)%
Less 5% Required By Law	-	(47,800)	-	(31,300)	-	(31,300)	(34.5)%
Total Funding	**1,441,574**	**1,086,900**	**959,800**	**653,000**	**-**	**653,000**	**(39.9)%**

Current FY 2027

Due to updated FY 2027 Impact Fee projections, the Advance/Repayment to the County-Wide Capital Fund (3001) is not included in the budget at this time.

Capital Improvement Program

Correctional Facilities Impact Fee (3032)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	4,994	60,100	61,800	11,300	-	11,300	(81.2)%
Net Operating Budget	**4,994**	**60,100**	**61,800**	**11,300**	**-**	**11,300**	**(81.2)%**
Trans to 2022 SpOb Bonds	1,512,900	1,530,800	1,530,800	1,552,500	-	1,552,500	1.4%
Adv/Repay to 3001 CoWide Cap	400,000	400,000	100,000	-	-	-	(100.0)%
Reserve for Debt Service	-	1,385,700	-	1,488,800	-	1,488,800	7.4%
Total Budget	**1,917,894**	**3,376,600**	**1,692,600**	**3,052,600**	**-**	**3,052,600**	**(9.6)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	47,458	10,700	22,000	10,700	-	10,700	0.0%
Impact Fees	1,761,733	1,800,000	1,300,000	1,323,800	-	1,323,800	(26.5)%
Adv/Repay fm 3001 CoWide Cap	-	-	-	261,800	-	261,800	na
Carry Forward	2,002,400	1,656,500	1,893,700	1,523,100	-	1,523,100	(8.1)%
Less 5% Required By Law	-	(90,600)	-	(66,800)	-	(66,800)	(26.3)%
Total Funding	**3,811,591**	**3,376,600**	**3,215,700**	**3,052,600**	**-**	**3,052,600**	**(9.6)%**

Capital Improvement Program

Law Enforcement Impact Fee (3033)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	5,316	-	98,000	-	-	-	na
Capital Outlay	-	-	200	-	-	-	na
Net Operating Budget	**5,316**	**-**	**98,200**	**-**	**-**	**-**	**na**
Trans to 2022 SpOb Bonds	1,755,900	1,755,800	1,755,800	1,789,300	-	1,789,300	1.9%
Reserve for Debt Service	-	606,100	-	622,200	-	622,200	2.7%
Reserve for Capital	-	3,362,000	-	2,772,700	-	2,772,700	(17.5)%
Total Budget	**1,761,216**	**5,723,900**	**1,854,000**	**5,184,200**	**-**	**5,184,200**	**(9.4)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	141,343	18,000	65,200	18,000	-	18,000	0.0%
Impact Fees	2,020,283	1,900,000	1,400,000	1,427,100	-	1,427,100	(24.9)%
Carry Forward	3,799,800	3,901,800	4,200,200	3,811,400	-	3,811,400	(2.3)%
Less 5% Required By Law	-	(95,900)	-	(72,300)	-	(72,300)	(24.6)%
Total Funding	**5,961,426**	**5,723,900**	**5,665,400**	**5,184,200**	**-**	**5,184,200**	**(9.4)%**

Capital Improvement Program

General Governmental Buildings Impact Fee (3034)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	6,088	-	63,300	-	-	-	na
Net Operating Budget	**6,088**	**-**	**63,300**	**-**	**-**	**-**	**na**
Trans to 2022 SpOb Bonds	4,978,200	4,977,300	4,977,300	5,150,600	-	5,150,600	3.5%
Reserve for Debt Service	-	3,119,700	-	3,202,400	-	3,202,400	2.7%
Total Budget	**4,984,288**	**8,097,000**	**5,040,600**	**8,353,000**	**-**	**8,353,000**	**3.2%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	275	-	-	-	-	-	na
Interest	119,778	25,000	59,600	25,000	-	25,000	0.0%
Impact Fees	3,294,276	3,040,000	2,200,000	2,240,300	-	2,240,300	(26.3)%
Adv/Repay fm 3001 CoWide Cap	1,700,700	1,526,800	1,526,800	3,412,100	-	3,412,100	123.5%
Carry Forward	3,912,500	3,658,500	4,043,200	2,789,000	-	2,789,000	(23.8)%
Less 5% Required By Law	-	(153,300)	-	(113,400)	-	(113,400)	(26.0)%
Total Funding	**9,027,530**	**8,097,000**	**7,829,600**	**8,353,000**	**-**	**8,353,000**	**3.2%**

Capital Improvement Program

Ochopee Fire Control Impact Fee (3035)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	-	43,600	-	-	-	na
Net Operating Budget	**-**	**-**	**43,600**	**-**	**-**	**-**	**na**
Reserve for Capital	-	125,200	-	143,600	-	143,600	14.7%
Total Budget	**-**	**125,200**	**43,600**	**143,600**	**-**	**143,600**	**14.7%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	5,765	300	2,600	1,000	-	1,000	233.3%
Impact Fees	8,959	9,000	5,700	9,000	-	9,000	0.0%
Carry Forward	154,700	116,400	169,400	134,100	-	134,100	15.2%
Less 5% Required By Law	-	(500)	-	(500)	-	(500)	0.0%
Total Funding	**169,425**	**125,200**	**177,700**	**143,600**	**-**	**143,600**	**14.7%**

Capital Improvement Program

Clam Bay Restoration Fund (3040)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	171,796	275,000	400,300	453,000	-	453,000	64.7%
Net Operating Budget	**171,796**	**275,000**	**400,300**	**453,000**	**-**	**453,000**	**64.7%**
Trans to Property Appraiser	884	5,900	5,900	2,800	-	2,800	(52.5)%
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 Tent.July	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%**

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.

Capital Improvement Program

Pelican Bay Hardscape & Landscape Improvements (3041)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	710,090	5,750,100	7,259,700	3,444,200	-	3,444,200	(40.1)%
Capital Outlay	4,065,561	6,700	647,600	-	-	-	(100.0)%
Net Operating Budget	**4,775,651**	**5,756,800**	**7,907,300**	**3,444,200**	**-**	**3,444,200**	**(40.2)%**
Trans to Property Appraiser	6,888	20,000	20,000	15,000	-	15,000	(25.0)%
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 Tent.July	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)%**

Capital Improvement Program

Notes

On 7/9/2019, the Board adopted Resolution 2019-140 (agenda item 11B) which authorized a capital contribution from the County of $500,000 a year for 10 years to replace and transfer the responsibility of the maintenance of sidewalks and certain drainage outfalls in perpetuity to the Pelican Bay Services Division. In FY 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 $3,442,200 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.

Capital Improvement Program

Pelican Bay Commercial Paper Fund (3042)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	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 Tent.July	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

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 May 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.

Capital Improvement Program
Stormwater CP (3043)

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Reserve for Capital	-	-	-	65,000,000	-	65,000,000	na
Total Budget	**-**	**-**	**-**	**65,000,000**	**-**	**65,000,000**	**na**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Loan Proceeds	-	-	-	65,000,000	-	65,000,000	na
Total Funding	**-**	**-**	**-**	**65,000,000**	**-**	**65,000,000**	na

Capital Improvement Program

Stormwater Management Capital (3050)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	9,478,328	7,630,500	14,117,500	11,744,900	2,200,000	13,944,900	82.8%
Capital Outlay	1,197,391	7,700,000	29,795,700	2,632,000	-	2,632,000	(65.8)%
Net Operating Budget	**10,675,719**	**15,330,500**	**43,913,200**	**14,376,900**	**2,200,000**	**16,576,900**	**8.1%**
Reserve for Contingencies	-	46,500	-	-	-	-	(100.0)%
Reserve for Capital	-	1,107,200	-	-	-	-	(100.0)%
Total Budget	**10,675,719**	**16,484,200**	**43,913,200**	**14,376,900**	**2,200,000**	**16,576,900**	**0.6%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	3,175	-	-	-	-	-	na
FEMA - Fed Emerg Mgt Agency	57,144	-	-	-	-	-	na
Interest	1,197,348	700,000	900,000	900,000	-	900,000	28.6%
Trans fm 0001 General Fund	2,940,000	3,133,400	3,133,400	3,290,100	2,200,000	5,490,100	75.2%
Trans fm 1005 Stormwtr Ops	5,955	-	-	-	-	-	na
Trans fm 1011 Unincorp GenFd	5,985,000	7,891,500	7,891,500	8,286,100	-	8,286,100	5.0%
Carry Forward	34,421,100	4,794,300	33,934,000	1,945,700	-	1,945,700	(59.4)%
Less 5% Required By Law	-	(35,000)	-	(45,000)	-	(45,000)	28.6%
Total Funding	**44,609,722**	**16,484,200**	**45,858,900**	**14,376,900**	**2,200,000**	**16,576,900**	**0.6%**

Capital Improvement Program

Florida Boating Improvement Fund (3061)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	117,734	-	432,600	50,000	-	50,000	na
Capital Outlay	1,240,680	-	386,600	-	-	-	na
Net Operating Budget	**1,358,414**	**-**	**819,200**	**50,000**	**-**	**50,000**	**na**
Trans to Tax Collector	13,211	19,600	19,600	20,200	-	20,200	3.1%
Reserve for Boater Improve Capital	-	574,400	-	1,147,400	-	1,147,400	99.8%
Total Budget	**1,371,625**	**594,000**	**838,800**	**1,217,600**	**-**	**1,217,600**	**105.0%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Licenses & Permits	608,034	620,000	620,000	610,000	-	610,000	(1.6)%
Interest	55,037	-	19,100	-	-	-	na
Carry Forward	1,546,400	5,000	837,800	638,100	-	638,100	12,662.0%
Less 5% Required By Law	-	(31,000)	-	(30,500)	-	(30,500)	(1.6)%
Total Funding	**2,209,471**	**594,000**	**1,476,900**	**1,217,600**	**-**	**1,217,600**	**105.0%**

Notes

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

Per Florida Statutes section 328.72(15), the portion of the state vessel registration fees returned to county governments are for the sole purposes of providing, maintaining, or operating:
Recreational channel marking and other uniform waterway markers, Public boat ramps, lifts, and hoists, Marine railways, Boat piers, docks, mooring buoys, and other public launching facilities; and
Removing derelict vessels, debris that specifically impede boat access, not including the dredging of channels, and vessels and floating structures deemed a hazard to public safety and health for failure to comply with s.327.53 F.S.

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

Capital Improvement Program

Parks & Recreation Capital Projects (3062)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	2,467,568	6,007,300	16,668,800	4,787,700	-	4,787,700	(20.3)%
Capital Outlay	2,009,549	1,600,000	7,306,100	3,200,000	-	3,200,000	100.0%
Net Operating Budget	**4,477,117**	**7,607,300**	**23,974,900**	**7,987,700**	**-**	**7,987,700**	**5.0%**
Trans to 1840 Public Serv GrntM	-	-	156,400	-	-	-	na
Reserve for Capital	-	1,667,700	-	2,376,800	-	2,376,800	42.5%
Total Budget	**4,477,117**	**9,275,000**	**24,131,300**	**10,364,500**	**-**	**10,364,500**	**11.7%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	628,083	50,000	301,100	50,000	-	50,000	0.0%
Trans fm 0001 General Fund	3,150,000	3,307,500	3,307,500	3,472,900	-	3,472,900	5.0%
Trans fm 1011 Unincorp GenFd	4,095,000	4,299,800	4,299,800	4,514,800	-	4,514,800	5.0%
Carry Forward	15,156,200	1,620,200	18,552,200	2,329,300	-	2,329,300	43.8%
Less 5% Required By Law	-	(2,500)	-	(2,500)	-	(2,500)	0.0%
Total Funding	**23,029,283**	**9,275,000**	**26,460,600**	**10,364,500**	**-**	**10,364,500**	**11.7%**

Capital Improvement Program

Parks CIP 2020 Bond (3063)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	1,526,566	-	946,500	-	-	-	na
Capital Outlay	549,516	1,800,000	2,959,000	-	-	-	(100.0)%
Net Operating Budget	**2,076,083**	**1,800,000**	**3,905,500**	**-**	**-**	**-**	**(100.0)%**
Reserve for Capital	-	5,945,500	-	6,488,200	-	6,488,200	9.1%
Total Budget	**2,076,083**	**7,745,500**	**3,905,500**	**6,488,200**	**-**	**6,488,200**	**(16.2)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	414,785	120,000	161,900	120,000	-	120,000	0.0%
Carry Forward	11,439,900	7,631,500	10,117,800	6,374,200	-	6,374,200	(16.5)%
Less 5% Required By Law	-	(6,000)	-	(6,000)	-	(6,000)	0.0%
Total Funding	**11,854,685**	**7,745,500**	**10,279,700**	**6,488,200**	**-**	**6,488,200**	**(16.2)%**

Notes

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

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

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

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

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

Capital Improvement Program

Regional Pk Impact Fee-Incorp Area (3070)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	-	101,200	-	-	-	na
Capital Outlay	-	-	83,000	-	-	-	na
Net Operating Budget	**-**	**-**	**184,200**	**-**	**-**	**-**	**na**
Trans to 2022 SpOb Bonds	300,000	300,000	300,000	-	-	-	(100.0)%
Reserve for Capital	-	1,230,200	-	1,456,600	-	1,456,600	18.4%
Total Budget	**300,000**	**1,530,200**	**484,200**	**1,456,600**	**-**	**1,456,600**	**(4.8)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	55,259	11,500	23,200	12,000	-	12,000	4.3%
Impact Fees	222,558	260,000	30,000	240,000	-	240,000	(7.7)%
Carry Forward	1,670,400	1,272,300	1,648,200	1,217,200	-	1,217,200	(4.3)%
Less 5% Required By Law	-	(13,600)	-	(12,600)	-	(12,600)	(7.4)%
Total Funding	**1,948,217**	**1,530,200**	**1,701,400**	**1,456,600**	**-**	**1,456,600**	**(4.8)%**

Capital Improvement Program

Community & Regional Pk Impact Fee (3071)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	377,862	-	1,645,000	-	-	-	na
Capital Outlay	4,570,410	4,788,300	61,154,800	500,000	-	500,000	(89.6)%
Net Operating Budget	**4,948,272**	**4,788,300**	**62,799,800**	**500,000**	**-**	**500,000**	**(89.6)%**
Trans to 2013 Tax SpOb Rev Note	1,938,000	1,438,000	1,438,000	3,543,600	-	3,543,600	146.4%
Trans to 2022 SpOb Bonds	2,617,600	2,966,100	2,966,100	-	-	-	(100.0)%
Reserve for Debt Service	-	3,403,300	-	3,457,600	-	3,457,600	1.6%
Reserve for Capital	-	-	-	7,316,500	-	7,316,500	na
Total Budget	**9,503,872**	**12,595,700**	**67,203,900**	**14,817,700**	**-**	**14,817,700**	**17.6%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	1,250	-	-	-	-	-	na
Interest	2,239,998	200,000	1,345,000	200,000	-	200,000	0.0%
Impact Fees	9,238,645	8,034,000	8,034,000	8,500,000	-	8,500,000	5.8%
Carry Forward	62,401,600	4,773,400	64,377,600	6,552,700	-	6,552,700	37.3%
Less 5% Required By Law	-	(411,700)	-	(435,000)	-	(435,000)	5.7%
Total Funding	**73,881,493**	**12,595,700**	**73,756,600**	**14,817,700**	**-**	**14,817,700**	**17.6%**

Capital Improvement Program

Road Assessment Receivable Fund (3080)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	39,266	-	-	-	-	-	na
Net Operating Budget	**39,266**	**-**	**-**	**-**	**-**	**-**	**na**
Trans to Property Appraiser	143	-	-	-	-	-	na
Trans to Tax Collector	522	-	-	-	-	-	na
Reserve for Capital	-	432,700	-	497,700	-	497,700	15.0%
Total Budget	**39,932**	**432,700**	**-**	**497,700**	**-**	**497,700**	**15.0%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Ad Valorem Taxes	17,382	-	-	-	-	-	na
Delinquent Ad Valorem Taxes	25	-	-	-	-	-	na
Interest	17,020	-	16,000	16,000	-	16,000	na
Reimb From Other Depts	2,000	-	-	-	-	-	na
Trans frm Property Appraiser	(2)	-	-	-	-	-	na
Trans frm Tax Collector	300	-	-	-	-	-	na
Adv/Repay fm 1637 42nd Ave SE	1,800	1,800	1,800	10,900	-	10,900	505.6%
Carry Forward	454,400	430,900	453,000	470,800	-	470,800	9.3%
Total Funding	**492,925**	**432,700**	**470,800**	**497,700**	**-**	**497,700**	**15.0%**

Capital Improvement Program

Transportation Capital Fund (3081)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	19,069,475	13,039,000	25,909,200	22,465,300	-	22,465,300	72.3%
Capital Outlay	2,274,032	15,640,400	52,953,300	5,924,900	-	5,924,900	(62.1)%
Net Operating Budget	**21,343,508**	**28,679,400**	**78,862,500**	**28,390,200**	**-**	**28,390,200**	**(1.0)%**
Trans to 1842 Transp Grant Mtch	25,697	-	513,600	-	-	-	na
Total Budget	**21,369,205**	**28,679,400**	**79,376,100**	**28,390,200**	**-**	**28,390,200**	**(1.0)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Charges For Services	9,577	-	-	-	-	-	na
Miscellaneous Revenues	684,644	-	-	-	-	-	na
Interest	1,973,308	900,900	1,300,000	1,300,000	-	1,300,000	44.3%
Reimb From Other Depts	119,087	-	-	-	-	-	na
Trans fm 0001 General Fund	9,660,000	9,357,000	9,357,000	9,824,900	-	9,824,900	5.0%
Trans fm 1011 Unincorp GenFd	14,280,000	14,994,000	14,994,000	15,743,700	-	15,743,700	5.0%
Carry Forward	49,957,000	3,472,500	55,311,700	1,586,600	-	1,586,600	(54.3)%
Less 5% Required By Law	-	(45,000)	-	(65,000)	-	(65,000)	44.4%
Total Funding	**76,683,615**	**28,679,400**	**80,962,700**	**28,390,200**	**-**	**28,390,200**	**(1.0)%**

Forecast FY 2026

A $513,600 transfer was budgeted to the Transportation Match Fund (1842) to support grant programs.

Capital Improvement Program

Road Construction - Gas Tax Fund (3083)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	1,958,971	11,019,000	26,022,700	3,505,000	-	3,505,000	(68.2)%
Capital Outlay	2,635,429	13,526,000	36,566,300	22,817,200	-	22,817,200	68.7%
Net Operating Budget	**4,594,400**	**24,545,000**	**62,589,000**	**26,322,200**	**-**	**26,322,200**	**7.2%**
Trans to 1842 Transp Grant Mtch	-	-	2,015,000	-	-	-	na
Trans to 2005 Gas Tx Rev Bond	10,793,350	-	-	-	-	-	na
Total Budget	**15,387,750**	**24,545,000**	**64,604,000**	**26,322,200**	**-**	**26,322,200**	**7.2%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Local Gas Taxes	18,588,196	15,816,300	17,450,000	17,450,000	-	17,450,000	10.3%
Gas Taxes	5,063,122	4,683,700	4,550,000	4,550,000	-	4,550,000	(2.9)%
Charges For Services	(299,203)	-	-	-	-	-	na
Miscellaneous Revenues	505,612	-	-	-	-	-	na
Interest	1,344,176	549,400	1,100,000	1,200,000	-	1,200,000	118.4%
Carry Forward	35,631,200	4,548,100	45,786,200	4,282,200	-	4,282,200	(5.8)%
Less 5% Required By Law	-	(1,052,500)	-	(1,160,000)	-	(1,160,000)	10.2%
Total Funding	**60,833,102**	**24,545,000**	**68,886,200**	**26,322,200**	**-**	**26,322,200**	**7.2%**

Notes

The 5-cent Local Option Fuel Tax is earmarked towards the payment of debt service, Bridge Repairs and Improvements and Intersection Improvements.

History:
*The Ninth Cent fuel tax (1-penny) was established via Ordinance 1980-50. On March 25th, 2025, the Board adopted Ordinance 2025-20 extending the expiration date to December 2055.
*The 6-cent fuel tax was established via Ordinance 1989-27. Ordinance 1999-40 provided a provision to allocate a portion of these fuel taxes with the Cities. On March 25th, 2025, the Board adopted Ordinance 2025-19 extending the expiration date to December 2055.
*The 5-cent fuel tax was established via Ordinance 1993-48 and included a provision to allocate a portion of these fuel taxes with the Cities. On March 25th, 2025, the Board adopted Ordinance 2025-18 extending the expiration date to December 2055.

Revenues

The FY 2027 revenue budget increased by 7.2% compared to FY 2026 funding levels.

Capital Improvement Program

Transportation Debt Financing Capital (3084)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Capital Outlay	-	-	27,195,900	-	-	-	na
Net Operating Budget	**-**	**-**	**27,195,900**	**-**	**-**	**-**	**na**
Reserve for Capital	-	-	-	22,804,100	-	22,804,100	na
Total Budget	**-**	**-**	**27,195,900**	**22,804,100**	**-**	**22,804,100**	**na**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Loan Proceeds	-	-	-	22,804,100	-	22,804,100	na
Carry Forward	-	-	27,195,900	-	-	-	na
Total Funding	**-**	**-**	**27,195,900**	**22,804,100**	**-**	**22,804,100**	na

Notes

On July 12, 2022, agenda item 11G, the Board approved up to a $30 million commercial paper loan to finance the construction of Vanderbilt Beach Road Extension. Subsequently, on October 28th, 2025, agenda item 11C, the Board authorized an increase of up to $50 million. The debt services payments will be funded from Gas Taxes Capital Projects Fund (3083).

Capital Improvement Program

Road Impact Fee District 1 - North Naples (3090)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	630,792	190,000	3,673,200	30,000	-	30,000	(84.2)%
Capital Outlay	10,006,309	3,781,000	11,223,200	1,247,700	-	1,247,700	(67.0)%
Net Operating Budget	**10,637,100**	**3,971,000**	**14,896,400**	**1,277,700**	**-**	**1,277,700**	**(67.8)%**
Trans to 1842 Transp Grant Mtch	-	-	155,000	-	-	-	na
Total Budget	**10,637,100**	**3,971,000**	**15,051,400**	**1,277,700**	**-**	**1,277,700**	**(67.8)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	523,356	380,000	345,000	345,000	-	345,000	(9.2)%
Impact Fees	5,833,415	3,800,000	1,869,200	1,000,000	-	1,000,000	(73.7)%
Carry Forward	17,117,500	-	12,837,200	-	-	-	na
Less 5% Required By Law	-	(209,000)	-	(67,300)	-	(67,300)	(67.8)%
Total Funding	**23,474,271**	**3,971,000**	**15,051,400**	**1,277,700**	**-**	**1,277,700**	**(67.8)%**

Capital Improvement Program

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

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	97,922	-	1,736,500	30,000	-	30,000	na
Capital Outlay	15,378,405	7,923,600	21,668,100	5,711,000	-	5,711,000	(27.9)%
Net Operating Budget	**15,476,326**	**7,923,600**	**23,404,600**	**5,741,000**	**-**	**5,741,000**	**(27.5)%**
Trans to 1842 Transp Grant Mtch	-	-	990,300	-	-	-	na
Reserve for Capital	-	-	-	226,500	-	226,500	na
Total Budget	**15,476,326**	**7,923,600**	**24,394,900**	**5,967,500**	**-**	**5,967,500**	**(24.7)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	920,900	537,000	800,000	800,000	-	800,000	49.0%
Impact Fees	6,471,401	4,800,000	4,900,000	3,300,000	-	3,300,000	(31.3)%
Carry Forward	28,851,400	2,853,500	20,767,400	2,072,500	-	2,072,500	(27.4)%
Less 5% Required By Law	-	(266,900)	-	(205,000)	-	(205,000)	(23.2)%
Total Funding	**36,243,701**	**7,923,600**	**26,467,400**	**5,967,500**	**-**	**5,967,500**	**(24.7)%**

Capital Improvement Program

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

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	1,541	-	139,700	5,000	-	5,000	na
Capital Outlay	113,612	63,900	1,661,200	-	-	-	(100.0)%
Net Operating Budget	**115,153**	**63,900**	**1,800,900**	**5,000**	**-**	**5,000**	**(92.2)%**
Reserve for Capital	-	-	-	476,600	-	476,600	na
Total Budget	**115,153**	**63,900**	**1,800,900**	**481,600**	**-**	**481,600**	**653.7%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	72,748	54,500	50,000	50,000	-	50,000	(8.3)%
Impact Fees	432,988	-	-	-	-	-	na
Carry Forward	1,794,400	12,200	2,185,000	434,100	-	434,100	3,458.2%
Less 5% Required By Law	-	(2,800)	-	(2,500)	-	(2,500)	(10.7)%
Total Funding	**2,300,136**	**63,900**	**2,235,000**	**481,600**	**-**	**481,600**	**653.7%**

Capital Improvement Program

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

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	614,933	1,920,000	1,884,000	45,000	-	45,000	(97.7)%
Capital Outlay	10,768,997	3,640,900	15,514,800	1,855,000	-	1,855,000	(49.1)%
Net Operating Budget	**11,383,930**	**5,560,900**	**17,398,800**	**1,900,000**	**-**	**1,900,000**	**(65.8)%**
Trans to 1842 Transp Grant Mtch	42	-	6,564,400	-	-	-	na
Trans to 3007 Sports Complex	671,000	-	-	-	-	-	na
Total Budget	**12,054,972**	**5,560,900**	**23,963,200**	**1,900,000**	**-**	**1,900,000**	**(65.8)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	922,949	551,700	500,000	500,000	-	500,000	(9.4)%
Impact Fees	4,091,118	3,700,000	2,775,300	1,500,000	-	1,500,000	(59.5)%
Carry Forward	27,728,800	1,521,800	20,687,900	-	-	-	(100.0)%
Less 5% Required By Law	-	(212,600)	-	(100,000)	-	(100,000)	(53.0)%
Total Funding	**32,742,866**	**5,560,900**	**23,963,200**	**1,900,000**	**-**	**1,900,000**	**(65.8)%**

Capital Improvement Program

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

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	425,069	-	6,131,700	45,000	-	45,000	na
Capital Outlay	13,307,614	6,117,200	43,071,200	9,147,100	-	9,147,100	49.5%
Net Operating Budget	**13,732,683**	**6,117,200**	**49,202,900**	**9,192,100**	**-**	**9,192,100**	**50.3%**
Total Budget	**13,732,683**	**6,117,200**	**49,202,900**	**9,192,100**	**-**	**9,192,100**	**50.3%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	1,842,442	949,500	1,100,000	500,000	-	500,000	(47.3)%
Impact Fees	10,521,870	4,900,000	4,500,000	3,800,000	-	3,800,000	(22.4)%
Carry Forward	50,078,300	560,200	48,710,000	5,107,100	-	5,107,100	811.7%
Less 5% Required By Law	-	(292,500)	-	(215,000)	-	(215,000)	(26.5)%
Total Funding	**62,442,612**	**6,117,200**	**54,310,000**	**9,192,100**	**-**	**9,192,100**	**50.3%**

Capital Improvement Program

Road Impact Fee District 5 - Immokalee (3095)

Mission Statement

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

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	140,914	-	592,900	45,000	-	45,000	na
Capital Outlay	4,740,458	2,181,600	20,240,900	4,800,000	-	4,800,000	120.0%
Net Operating Budget	**4,881,372**	**2,181,600**	**20,833,800**	**4,845,000**	**-**	**4,845,000**	**122.1%**
Trans to 1842 Transp Grant Mtch	-	-	5,474,600	-	-	-	na
Reserve for Capital	-	4,773,800	-	3,391,200	-	3,391,200	(29.0)%
Total Budget	**4,881,372**	**6,955,400**	**26,308,400**	**8,236,200**	**-**	**8,236,200**	**18.4%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	1,040,967	424,000	650,000	650,000	-	650,000	53.3%
Impact Fees	4,051,709	3,800,000	3,000,000	3,000,000	-	3,000,000	(21.1)%
Carry Forward	27,215,800	2,942,600	27,427,100	4,768,700	-	4,768,700	62.1%
Less 5% Required By Law	-	(211,200)	-	(182,500)	-	(182,500)	(13.6)%
Total Funding	**32,308,476**	**6,955,400**	**31,077,100**	**8,236,200**	**-**	**8,236,200**	**18.4%**

Capital Improvement Program

Water/Sewer District Motor Pool Capital Recovery Fund (4009)

Mission Statement

Provide cost-effective life cycle replacement of Water and Wastewater Motor Pool vehicles and heavy equipment through a centralized capital recovery system. User Divisions are assessed an annual replacement charge based on the cost and estimated life of the equipment. The Motor Pool capital recovery program for other enterprise entities is located within the 400 series of fund numbers: Solid Waste Motor Pool Fund (4072), EMS Motor Pool Fund (4051); and the General Governmental Motor Pool Fund (5023).

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Capital Outlay	1,364,838	1,935,400	10,075,200	2,271,000	-	2,271,000	17.3%
Net Operating Budget	**1,364,838**	**1,935,400**	**10,075,200**	**2,271,000**	**-**	**2,271,000**	**17.3%**
Trans to 5023 Motor Pool	31,700	36,300	36,300	36,000	-	36,000	(0.8)%
Reserve for Motor Pool Cap	-	5,844,500	-	5,937,800	-	5,937,800	1.6%
Total Budget	**1,396,538**	**7,816,200**	**10,111,500**	**8,244,800**	**-**	**8,244,800**	**5.5%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	219,750	-	98,600	-	-	-	na
Interest	404,044	75,000	192,200	75,000	-	75,000	0.0%
Motor Pool Cap Recovery Billing	1,721,000	2,315,100	2,315,100	2,968,900	-	2,968,900	28.2%
Trans fm 4008 W/S Ops	-	1,432,600	1,432,600	-	-	-	(100.0)%
Carry Forward	10,329,400	3,997,300	11,277,700	5,204,700	-	5,204,700	30.2%
Less 5% Required By Law	-	(3,800)	-	(3,800)	-	(3,800)	0.0%
Total Funding	**12,674,194**	**7,816,200**	**15,316,200**	**8,244,800**	**-**	**8,244,800**	**5.5%**

Capital Improvement Program

Notes

The Motor Pool Capital Recovery program was restarted in FY 2016. All vehicle purchases for the County Water/Sewer District Operations Fund (4008) have been transferred into the Motor Pool Capital Fund (4009) to add clarity and improve accountability over these important operational assets.

Forecast FY 2026

The Miscellaneous Revenue of $98,600 is for auction proceeds retained to fund replacement vehicles.

Current FY 2027

The capital outlay budget is for replacement vehicles. Fleet Management, in cooperation with the Public Utilities Department, decided on which vehicles should be replaced in FY 2027.

An administrative charge is calculated based on the number of vehicles in each motor pool capital fund to offset the operating cost in the General Governmental Motor Pool Fund (5023) to administer the program. The total amount of the administrative charge is calculated at $36,000 and will be transferred accordingly; interest earnings will be used to offset the administrative charge.

The Reserve provides program flexibility. This will ensure coverage for unexpected price fluctuations, replacement schedule adjustments, and other program changes.

Revenues

The Motor Pool Capital Recovery billings (revenue) of $2,968,900 represent motor pool capital recovery charges assessed to the water and wastewater enterprise fund for the purchase of (future) replacement vehicles and heavy equipment.

Capital Improvement Program

County Water System Development Capital Fund (4011)

Mission Statement

To account for the funds received from water impact fees / system development fees.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	3,382	-	161,200	-	-	-	na
Net Operating Budget	**3,382**	**-**	**161,200**	**-**	**-**	**-**	**na**
Trans to 4010 W/S Debt	9,433,400	9,494,200	9,494,200	11,662,600	-	11,662,600	22.8%
Reserve for Capital	-	4,495,800	-	3,902,900	-	3,902,900	(13.2)%
Total Budget	**9,436,782**	**13,990,000**	**9,655,400**	**15,565,500**	**-**	**15,565,500**	**11.3%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	387,261	50,000	154,600	50,000	-	50,000	0.0%
Impact Fees	8,455,547	8,250,000	10,500,000	8,250,000	-	8,250,000	0.0%
Carry Forward	7,275,300	6,105,000	6,681,300	7,680,500	-	7,680,500	25.8%
Less 5% Required By Law	-	(415,000)	-	(415,000)	-	(415,000)	0.0%
Total Funding	**16,118,109**	**13,990,000**	**17,335,900**	**15,565,500**	**-**	**15,565,500**	**11.3%**

Capital Improvement Program

County Water Capital Projects (4012)

Mission Statement

The following water capital projects are funded by user fees charged by the Water - Sewer District.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	16,095,115	8,550,000	55,521,200	14,045,000	-	14,045,000	64.3%
Capital Outlay	5,022,513	41,200,000	68,993,500	20,400,000	-	20,400,000	(50.5)%
Net Operating Budget	**21,117,628**	**49,750,000**	**124,514,700**	**34,445,000**	**-**	**34,445,000**	**(30.8)%**
Reserve for Contingencies	-	1,567,500	-	3,444,500	-	3,444,500	119.7%
Reserve for Capital	-	-	-	2,222,300	-	2,222,300	na
Total Budget	**21,117,628**	**51,317,500**	**124,514,700**	**40,111,800**	**-**	**40,111,800**	**(21.8)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	4,217	-	-	-	-	-	na
Interest	2,942,668	1,000,000	1,500,000	1,000,000	-	1,000,000	0.0%
Trans fm 4008 W/S Ops	29,270,400	45,628,900	45,628,900	35,644,400	-	35,644,400	(21.9)%
Carry Forward	69,850,700	4,738,600	80,903,200	3,517,400	-	3,517,400	(25.8)%
Less 5% Required By Law	-	(50,000)	-	(50,000)	-	(50,000)	0.0%
Total Funding	**102,067,985**	**51,317,500**	**128,032,100**	**40,111,800**	**-**	**40,111,800**	**(21.8)%**

Capital Improvement Program

County Sewer System Development Capital Fund (4013)

Mission Statement

To account for the funds received from wastewater impact fees / system development fees.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	3,314	-	162,200	-	-	-	na
Capital Outlay	-	-	10,000,000	-	-	-	na
Net Operating Budget	**3,314**	**-**	**10,162,200**	**-**	**-**	**-**	**na**
Trans to 4010 W/S Debt	7,565,400	5,934,800	5,934,800	2,370,300	-	2,370,300	(60.1)%
Reserve for Capital	-	19,115,600	-	17,841,000	-	17,841,000	(6.7)%
Total Budget	**7,568,714**	**25,050,400**	**16,097,000**	**20,211,300**	**-**	**20,211,300**	**(19.3)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	679,794	50,000	304,400	50,000	-	50,000	0.0%
Impact Fees	8,916,847	9,000,000	10,500,000	9,000,000	-	9,000,000	0.0%
Carry Forward	14,883,800	16,452,900	16,906,400	11,613,800	-	11,613,800	(29.4)%
Less 5% Required By Law	-	(452,500)	-	(452,500)	-	(452,500)	0.0%
Total Funding	**24,480,441**	**25,050,400**	**27,710,800**	**20,211,300**	**-**	**20,211,300**	**(19.3)%**

Capital Improvement Program

County Sewer Capital Projects (4014)

Mission Statement

The following wastewater capital projects are funded by user fees charged by the Water - Sewer District.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	18,462,496	25,440,000	93,877,600	20,140,000	-	20,140,000	(20.8)%
Capital Outlay	28,873,357	24,550,000	68,162,700	32,500,000	-	32,500,000	32.4%
Net Operating Budget	**47,335,853**	**49,990,000**	**162,040,300**	**52,640,000**	**-**	**52,640,000**	**5.3%**
Trans to 4017 W/S Grant Match	-	-	1,117,200	-	-	-	na
Reserve for Contingencies	-	1,574,700	-	5,264,000	-	5,264,000	234.3%
Reserve for Capital	-	-	-	4,192,000	-	4,192,000	na
Total Budget	**47,335,853**	**51,564,700**	**163,157,500**	**62,096,000**	**-**	**62,096,000**	**20.4%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	4,172	-	-	-	-	-	na
Interest	4,495,432	1,200,000	2,300,000	1,800,000	-	1,800,000	50.0%
Trans fm 4008 W/S Ops	58,189,000	48,516,400	48,516,400	51,148,600	-	51,148,600	5.4%
Carry Forward	106,457,600	1,908,300	121,578,500	9,237,400	-	9,237,400	384.1%
Less 5% Required By Law	-	(60,000)	-	(90,000)	-	(90,000)	50.0%
Total Funding	**169,146,203**	**51,564,700**	**172,394,900**	**62,096,000**	**-**	**62,096,000**	**20.4%**

Capital Improvement Program

County Water/Sewer Capital Funded by Revenue Bonds (4015)

Mission Statement

The following water and wastewater capital projects are funded by bond proceeds.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	40,986	-	271,100	-	-	-	na
Capital Outlay	-	-	926,900	-	-	-	na
Net Operating Budget	**40,986**	**-**	**1,198,000**	**-**	**-**	**-**	**na**
Reserve for Capital	-	584,300	-	554,200	-	554,200	(5.2)%
Total Budget	**40,986**	**584,300**	**1,198,000**	**554,200**	**-**	**554,200**	**(5.2)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	77,715	90,000	45,000	30,000	-	30,000	(66.7)%
Carry Forward	1,641,900	498,800	1,678,700	525,700	-	525,700	5.4%
Less 5% Required By Law	-	(4,500)	-	(1,500)	-	(1,500)	(66.7)%
Total Funding	**1,719,615**	**584,300**	**1,723,700**	**554,200**	**-**	**554,200**	**(5.2)%**

Notes

On March 12, 2019, the Board approved agenda item 9.A. to issue the Water and Sewer Revenue Bonds, Series 2019 to finance utility infrastructure expansion in the northeast service area to serve future residents and business.

Capital Improvement Program

County Water/Sewer Grants (4016-4017)

Mission Statement

To account for the funds received from federal and state grants supporting water and or wastewater capital projects.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	475,818	-	3,098,000	-	-	-	na
Capital Outlay	-	-	3,808,400	-	-	-	na
Net Operating Budget	**475,818**	**-**	**6,906,400**	**-**	**-**	**-**	**na**
Total Budget	**475,818**	**-**	**6,906,400**	**-**	**-**	**-**	**na**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	-	-	5,789,200	-	-	-	na
Trans fm 4014 S User Fee Cap	-	-	1,117,200	-	-	-	na
Total Funding	**-**	**-**	**6,906,400**	**-**	**-**	**-**	na

Notes

Upon receipt, new grant programs are brought before the Board of County Commissioners for approval and acceptance. At that time, budgets are added to the financial accounting and grant management system.
The Hazard Mitigation Program Grant for Collier County Water-Sewer District for the purchase of 53 generators at various pump stations. 75% grant / 25% match.
The Florida Department of Environmental Protection Grant for the Palm River Area 4 septic to sewer conversion project.

Capital Improvement Program

County Water/Sewer Grants (4016-4017)

Mission Statement

To account for the funds received from federal and state grants supporting water and or wastewater capital projects.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	475,818	-	3,098,000	-	-	-	na
Capital Outlay	-	-	3,808,400	-	-	-	na
Net Operating Budget	**475,818**	**-**	**6,906,400**	**-**	**-**	**-**	**na**
Total Budget	**475,818**	**-**	**6,906,400**	**-**	**-**	**-**	**na**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	-	-	5,789,200	-	-	-	na
Trans fm 4014 S User Fee Cap	-	-	1,117,200	-	-	-	na
Total Funding	**-**	**-**	**6,906,400**	**-**	**-**	**-**	na

Notes

Upon receipt, new grant programs are brought before the Board of County Commissioners for approval and acceptance. At that time, budgets are added to the financial accounting and grant management system.
The Hazard Mitigation Program Grant for Collier County Water-Sewer District for the purchase of 53 generators at various pump stations. 75% grant / 25% match.
The Florida Department of Environmental Protection Grant for the Palm River Area 4 septic to sewer conversion project.

Capital Improvement Program

County Water/Sewer Special Assessments (4018)

Mission Statement

To account for special assessments received from property owners to pay for sewer and or water mains.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	4,500	81,000	1,700	-	1,700	(62.2)%
Net Operating Budget	**-**	**4,500**	**81,000**	**1,700**	**-**	**1,700**	**(62.2)%**
Total Budget	**-**	**4,500**	**81,000**	**1,700**	**-**	**1,700**	**(62.2)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	665	-	-	-	-	-	na
Interest	2,917	-	-	-	-	-	na
Carry Forward	79,100	4,500	82,700	1,700	-	1,700	(62.2)%
Total Funding	**82,682**	**4,500**	**82,700**	**1,700**	**-**	**1,700**	**(62.2)%**

Notes

On December 12, 2017, the Board of County Commissioners (Board) adopted Resolution No. 2017-243 creating the Cassena Road Potable Water MSBU to assess and collect assessments for constructing potable water facilities. Included in this Resolution was a provision for an internal loan from Fund (1011) to facilitate timely completion and minimize costs. The initial year of the five (5) year assessment was FY 2019. FY 2023 was the final year of the assessment.

Capital Improvement Program

County Water/Sewer Capital Funded by Revenue Bonds (4019)

Mission Statement

The following water and wastewater capital projects are funded by bond proceeds.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	4,389,539	-	21,139,400	-	-	-	na
Capital Outlay	37,801,668	-	47,495,000	-	-	-	na
Net Operating Budget	**42,191,207**	**-**	**68,634,400**	**-**	**-**	**-**	**na**
Trans to 4010 W/S Debt	-	4,000,000	4,000,000	-	-	-	(100.0)%
Reserve for Capital	-	9,232,200	-	11,650,100	-	11,650,100	26.2%
Total Budget	**42,191,207**	**13,232,200**	**72,634,400**	**11,650,100**	**-**	**11,650,100**	**(12.0)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	3,651,609	1,500,000	1,290,000	1,370,000	-	1,370,000	(8.7)%
Carry Forward	120,232,600	11,807,200	81,693,000	10,348,600	-	10,348,600	(12.4)%
Less 5% Required By Law	-	(75,000)	-	(68,500)	-	(68,500)	(8.7)%
Total Funding	**123,884,209**	**13,232,200**	**82,983,000**	**11,650,100**	**-**	**11,650,100**	**(12.0)%**

Notes

On June 22, 2021, the Board approved agenda item 11.D. to issue the Water and Sewer Revenue Bonds, Series 2021 to finance utility infrastructure expansion in the Golden Gate and the Northeast service areas to serve future residents and business and the District's operation facility.

Capital Improvement Program

County Water/Sewer Capital Funded by Commercial Paper Loan (4020)

Mission Statement

To provide accounting for commercial paper proceeds for constructing the North Collier Water Reclamation Facility (NCWRF) Pretreatment Facility, continuation of Public Utility Renewal (PUR) projects, plant expansion and property purchases.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	-	74,813,600	-	-	-	na
Capital Outlay	-	-	225,186,400	-	-	-	na
Net Operating Budget	**-**	**-**	**300,000,000**	**-**	**-**	**-**	**na**
Reserve for Capital	-	50,000,000	-	3,900	-	3,900	(100.0)%
Total Budget	**-**	**50,000,000**	**300,000,000**	**3,900**	**-**	**3,900**	**(100.0)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	2,469	-	-	-	-	-	na
Loan Proceeds	-	50,000,000	300,000,000	-	-	-	(100.0)%
Carry Forward	1,400	-	3,900	3,900	-	3,900	na
Total Funding	**3,869**	**50,000,000**	**300,003,900**	**3,900**	**-**	**3,900**	**(100.0)%**

Notes

On July 11, 2023, agenda item 11.B., the Board authorized up to a $50 million commercial paper loan to finance construction to finance the construction of the North Collier Water Reclamation Facility's Pretreatment Facility and Public Utility Renewal projects. This loan is secured by a pledge of and lien upon the Designated Revenues and debt service payments will be funded from utility user fees. Debt appropriations are budgeted in Fund 4010. On November 12, 2024, agenda item 16.C.9, the Board approved a Resolution amending Exhibit A of Resolution 2023-135 to add Golden Gate Wastewater Treatment Plant expansion and potential property purchases as potential uses of the loan. On October 14, 2025, the Board approved an increase from $50 million to up to $200 million, and on April 14, 2026, the Board approved a further increase to $300 million. This loan is secured by a pledge of, and a lien upon, the designated revenues in accordance with the terms of the Loan Agreement. Debt appropriations are budgeted in Fund 4010.

Capital Improvement Program

EMS Motor Pool Capital Recovery Fund (4051)

Mission Statement

Provide cost-effective life cycle replacement of Emergency Medical Services Motor Pool vehicles and ambulances through a centralized capital recovery system. User Divisions are assessed an annual replacement charge based on the cost and estimated life of the equipment. The Motor Pool capital recovery program for other enterprise entities are located within the 400 series of fund numbers: Water/Sewer Motor Pool Fund (4009), Solid Waste Motor Pool Fund (4072); and General Governmental Motor Pool Fund (5023).

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Capital Outlay	2,081,019	1,437,400	5,924,300	1,317,100	-	1,317,100	(8.4)%
Net Operating Budget	**2,081,019**	**1,437,400**	**5,924,300**	**1,317,100**	**-**	**1,317,100**	**(8.4)%**
Trans to 5023 Motor Pool	8,800	8,800	8,800	9,200	-	9,200	4.5%
Reserve for Future Capital Replacements	-	7,909,500	-	8,908,700	-	8,908,700	12.6%
Reserve for Motor Pool Cap	-	2,873,400	-	3,752,800	-	3,752,800	30.6%
Total Budget	**2,089,819**	**12,229,100**	**5,933,100**	**13,987,800**	**-**	**13,987,800**	**14.4%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	944,500	-	-	-	-	-	na
Interest	295,760	8,100	206,900	10,000	-	10,000	23.5%
Motor Pool Cap Recovery Billing	1,149,100	1,436,700	1,436,700	1,876,400	-	1,876,400	30.6%
Trans fm 4050 EMS	-	8,167,500	8,167,500	-	-	-	(100.0)%
Carry Forward	7,924,400	2,617,200	8,223,900	12,101,900	-	12,101,900	362.4%
Less 5% Required By Law	-	(400)	-	(500)	-	(500)	25.0%
Total Funding	**10,313,760**	**12,229,100**	**18,035,000**	**13,987,800**	**-**	**13,987,800**	**14.4%**

Capital Improvement Program

Notes

All vehicle purchases for the Emergency Medical Services Fund (4050) have been transferred into this Motor Pool Capital Fund (4051) to add clarity and improve accountability over these important operational assets. The motor pool capital recovery program was restarted in FY 2016, however, EMS was not implemented until FY 2017.

Current FY 2027

The capital outlay budget is for the replacement of vehicles and ambulances. Fleet Management, in cooperation with the Emergency Medical Services Division, decided on which vehicles should be replaced in FY 2027.

An administrative charge is calculated based on the number of vehicles in each motor pool capital fund to offset the operating cost in the General Governmental Motor Pool Fund (5023) to administer the program. The total amount of administrative charge is calculated at $9,200 and will be transferred accordingly; interest earnings offset the administrative charge.

The Reserves provide a level of program flexibility to allow for unexpected price fluctuations, repayment schedule adjustments, and other program changes. To proactively address anticipated cost increases in replacing the current inventory of emergency response vehicles, an additional $8,908,700 has been allocated to Reserves.

Revenues

The Motor Pool Capital Recovery billings (revenue) of $1,876,400 represent motor pool capital recovery charges assessed to Emergency Medical Services for the purchase of (future) replacement vehicles and ambulances.

Capital Improvement Program

EMS Capital (4055)

Mission Statement

This fund accounts for EMS capital purchases approved by the Board of County Commissioners.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	170,638	-	289,200	96,000	-	96,000	na
Capital Outlay	521,559	5,295,000	7,719,200	3,200,000	-	3,200,000	(39.6)%
Net Operating Budget	**692,197**	**5,295,000**	**8,008,400**	**3,296,000**	**-**	**3,296,000**	**(37.8)%**
Reserve for Capital	-	4,009,500	-	4,000,000	-	4,000,000	(0.2)%
Reserve for Future Capital Replacements	-	3,000,000	-	3,500,000	-	3,500,000	16.7%
Total Budget	**692,197**	**12,304,500**	**8,008,400**	**10,796,000**	**-**	**10,796,000**	**(12.3)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	122,893	10,000	154,100	20,000	-	20,000	100.0%
Trans fm 4050 EMS	2,236,562	10,275,800	10,275,800	3,500,000	-	3,500,000	(65.9)%
Carry Forward	3,188,200	2,019,200	4,855,500	7,277,000	-	7,277,000	260.4%
Less 5% Required By Law	-	(500)	-	(1,000)	-	(1,000)	100.0%
Total Funding	**5,547,655**	**12,304,500**	**15,285,400**	**10,796,000**	**-**	**10,796,000**	**(12.3)%**

Current FY 2027

Capital outlay includes the following projects:

$3,296,000 EMS Equipment includes:
- Training mannequins and certifications: $96,000.
- Radio system conversion (Motorola APX) and operational enhancements: $3,200,000

$3,500,000 Reserve for Future Capital Replacements - Helicopter.
$4,000,000 Reserve for Capital.

A helicopter replacement reserve has been established and will be funded at a minimum of $500,000 annually.

Capital Improvement Program

Solid Waste Motor Pool Capital Recovery Fund (4072)

Mission Statement

Provide cost-effective life cycle replacement of Solid Waste Motor Pool vehicles and heavy equipment through a centralized capital recovery system. User Divisions are assessed an annual replacement charge based on the cost and estimated life of the equipment. The Motor Pool capital recovery program for other enterprise entities are located within the 400 series of fund numbers; Water/Sewer Motor Pool fund (4009); EMS Motor Pool fund (4050); and the General Governmental Motor Pool replacement program is in fund (5023).

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Capital Outlay	50,647	132,000	1,466,800	472,600	-	472,600	258.0%
Net Operating Budget	**50,647**	**132,000**	**1,466,800**	**472,600**	**-**	**472,600**	**258.0%**
Trans to 5023 Motor Pool	5,800	6,100	6,100	5,000	-	5,000	(18.0)%
Reserve for Motor Pool Cap	-	707,900	-	647,400	-	647,400	(8.5)%
Total Budget	**56,447**	**846,000**	**1,472,900**	**1,125,000**	**-**	**1,125,000**	**33.0%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	34,000	-	-	-	-	-	na
Interest	67,740	10,000	30,800	10,000	-	10,000	0.0%
Motor Pool Cap Recovery Billing	199,400	266,800	266,800	309,100	-	309,100	15.9%
Carry Forward	1,737,000	569,700	1,981,700	806,400	-	806,400	41.5%
Less 5% Required By Law	-	(500)	-	(500)	-	(500)	0.0%
Total Funding	**2,038,140**	**846,000**	**2,279,300**	**1,125,000**	**-**	**1,125,000**	**33.0%**

Notes

The Motor Pool Capital Recovery program was restarted in FY 2016. All vehicle purchases for the Solid Waste Funds (4070 & 4073) have been transferred into the Solid Waste Motor Pool Capital Recovery Fund (4072) to add clarity and improve accountability over these important operational assets.

Current FY 2027

The capital outlay budget is for replacement vehicles. Fleet Management, in cooperation with the Solid Waste Division, decided on which vehicles should be replaced in FY 2027.

An administrative charge is calculated based on the number of vehicles in each motor pool capital fund to offset the operating cost in the General Governmental Motor Pool Fund (5023) to administer the program. The total amount of administrative charge is calculated at $5,000 and will be transferred accordingly; interest earnings will be used to offset the administrative charge.

The Reserves provide a level of program flexibility to allow for unexpected price fluctuations, repayment schedule adjustments, and other program changes.

Revenues

The Motor Pool Capital Recovery billings (revenue) of $309,100 represent motor pool capital recovery charges assessed to the Solid Waste Enterprise Fund for the purchase of (future) replacement vehicles and heavy equipment.

Capital Improvement Program

Solid Waste Capital Improvements (4074)

Mission Statement

Solid waste capital projects are funded by user fees and the annual residential assessment and support the infrastructure required to maintain the County's integrated solid waste management system, including maximizing landfill airspace. The projects are designed to meet the current and future needs for Collier County waste collection, disposal, and recycling.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	1,054,540	725,000	8,715,300	275,000	-	275,000	(62.1)%
Capital Outlay	1,151	26,100,000	37,568,100	11,875,000	-	11,875,000	(54.5)%
Net Operating Budget	**1,055,691**	**26,825,000**	**46,283,400**	**12,150,000**	**-**	**12,150,000**	**(54.7)%**
Reserve for Capital	-	2,312,300	-	4,474,000	-	4,474,000	93.5%
Total Budget	**1,055,691**	**29,137,300**	**46,283,400**	**16,624,000**	**-**	**16,624,000**	**(42.9)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	(1,423)	-	-	-	-	-	na
Interest	1,153,114	60,000	740,000	220,000	-	220,000	266.7%
Trans fm 4070 SWaste Ops	7,300,000	5,700,000	5,700,000	5,700,000	-	5,700,000	0.0%
Trans fm 4073 SWaste Mand	1,400,000	5,450,000	5,450,000	6,450,000	-	6,450,000	18.3%
Carry Forward	29,337,100	17,930,300	38,658,400	4,265,000	-	4,265,000	(76.2)%
Less 5% Required By Law	-	(3,000)	-	(11,000)	-	(11,000)	266.7%
Total Funding	**39,188,791**	**29,137,300**	**50,548,400**	**16,624,000**	**-**	**16,624,000**	**(42.9)%**

Forecast FY 2026

Six Solid Waste projects totaling $15.3 million were closed to reserves in FY 2025, most notably the Hurricane Ian debris removal project. The remaining purchase orders were closed and the funds are being reallocated as part of the FY 2026 budget to the projects and reserves that were reduced to provide funding for Hurricane Ian debris removal or where funding was deferred while the hurricane reserve in Fund (4071) was reestablished.
The reallocated funds will be placed into the Resource Recovery Business Park, Landfill Optimization, East Naples Recycling Drop-off Center, Landfill Deep Injection Well, and Immokalee Property & Building Improvements.

Current FY 2027

A transfer of $5,700,000 from Fund (4070) has been budgeted to fund the development of the Resource Recovery Business Park, Landfill Optimization, Infrastructure Improvements & Maintenance, Compliance Assurance Programs, and Physical/Cyber Security.
A transfer of $6,450,000 from Fund (4073) has been budgeted for the Solid Waste Turnaround Project.

Capital Improvement Program

Airport Capital Fund (4091)

Mission Statement

This fund accounts for the Airport's capital projects which are not grant funded.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	383,498	245,000	474,400	125,000	-	125,000	(49.0)%
Capital Outlay	122,747	320,000	1,350,000	40,000	-	40,000	(87.5)%
Net Operating Budget	**506,245**	**565,000**	**1,824,400**	**165,000**	**-**	**165,000**	**(70.8)%**
Trans to 4090 Airport Ops	108,815	-	-	-	-	-	na
Trans to 4094 Airport GrntMtch	311,880	-	207,900	-	-	-	na
Reserve for Capital	-	1,940,900	-	1,940,500	-	1,940,500	0.0%
Total Budget	**926,940**	**2,505,900**	**2,032,300**	**2,105,500**	**-**	**2,105,500**	**(16.0)%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Trans fm 4090 Airport Ops	111,200	565,000	573,900	165,000	-	165,000	(70.8)%
Carry Forward	4,187,900	1,940,900	3,398,900	1,940,500	-	1,940,500	0.0%
Total Funding	**4,299,100**	**2,505,900**	**3,972,800**	**2,105,500**	**-**	**2,105,500**	**(16.0)%**

Notes

Non-grant-funded capital projects will be tracked within Fund (4091). Grant-related projects and their required local match components are programmed within Funds (4093) and (4094), respectively.

Forecast FY 2026

The $573,900 transfer from the Airport Operations Fund (4090) is budgeted to fund FY 2026 capital projects and added to reserve for future capital and grant match requirements.

Current FY 2027

A transfer of $165,000 from the Airport Operations Fund (4090) is included in the FY 2027 budget to establish a reserve designated for future capital project needs and grant match obligations.

Capital Improvement Program

Airport Grants (4093-4094)

Mission Statement

To account for the funds received from federal and state grants supporting capital projects at each airport location.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	-	19,800	-	-	-	na
Capital Outlay	2,714,850	-	842,800	-	-	-	na
Net Operating Budget	**2,714,850**	**-**	**862,600**	**-**	**-**	**-**	**na**
Total Budget	**2,714,850**	**-**	**862,600**	**-**	**-**	**-**	**na**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	2,400,477	-	654,700	-	-	-	na
Trans fm 4091 Airport Cap	311,880	-	207,900	-	-	-	na
Total Funding	**2,712,357**	**-**	**862,600**	**-**	**-**	**-**	na

Notes

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

Capital Improvement Program

Airport Grants (4093-4094)

Mission Statement

To account for the funds received from federal and state grants supporting capital projects at each airport location.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	-	-	19,800	-	-	-	na
Capital Outlay	2,714,850	-	842,800	-	-	-	na
Net Operating Budget	**2,714,850**	**-**	**862,600**	**-**	**-**	**-**	**na**
Total Budget	**2,714,850**	**-**	**862,600**	**-**	**-**	**-**	**na**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Intergovernmental Revenues	2,400,477	-	654,700	-	-	-	na
Trans fm 4091 Airport Cap	311,880	-	207,900	-	-	-	na
Total Funding	**2,712,357**	**-**	**862,600**	**-**	**-**	**-**	na

Notes

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

Capital Improvement Program

Information Technology Capital (5006)

Mission Statement

To fund the replacement and or enhancements of existing IT capital computer system infrastructure and to fund that infrastructure to accommodate growth, new requirements (cybersecurity) and services.

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Operating Expense	3,649,911	2,897,500	4,547,200	5,210,000	-	5,210,000	79.8%
Capital Outlay	2,043,414	5,865,000	16,255,000	3,115,000	-	3,115,000	(46.9)%
Net Operating Budget	**5,693,325**	**8,762,500**	**20,802,200**	**8,325,000**	**-**	**8,325,000**	**(5.0)%**
Reserve for Contingencies	-	215,000	-	250,000	-	250,000	16.3%
Reserve for Capital	-	2,044,400	-	2,821,400	-	2,821,400	38.0%
Total Budget	**5,693,325**	**11,021,900**	**20,802,200**	**11,396,400**	**-**	**11,396,400**	**3.4%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Interest	612,538	170,000	170,000	200,000	-	200,000	17.6%
Reimb From Other Depts	101,625	-	-	-	-	-	na
Trans fm 0001 General Fund	4,279,200	4,093,300	4,093,300	3,999,900	-	3,999,900	(2.3)%
Trans fm 1007 PB Beaut MSTBU	28,500	51,700	51,700	52,200	-	52,200	1.0%
Trans fm 1011 Unincorp GenFd	748,500	720,000	720,000	663,100	-	663,100	(7.9)%
Trans fm 1013 Com Dev	970,900	1,046,400	1,046,400	1,039,600	-	1,039,600	(0.6)%
Trans fm 1014 Plan Serv	221,800	187,400	187,400	179,300	-	179,300	(4.3)%
Trans fm 1017 Wtr Poll Ctrl	122,300	133,000	133,000	118,600	-	118,600	(10.8)%
Trans fm 1059 Utility Fee Trust	12,700	3,200	3,200	6,500	-	6,500	103.1%
Trans fm 1062 ConsrvCollr Maint	28,500	25,800	25,800	35,900	-	35,900	39.1%
Trans fm 1102 TDC Bch&Inlet Adm	15,800	16,200	16,200	16,300	-	16,300	0.6%
Trans fm 1104 TDC Mgt & Ops	69,700	42,000	42,000	32,600	-	32,600	(22.4)%
Trans fm 1605 GGate Comm Ctr	47,500	48,500	48,500	42,400	-	42,400	(12.6)%
Trans fm 4008 W/S Ops	1,862,800	1,998,000	1,998,000	1,888,100	-	1,888,100	(5.5)%
Trans fm 4070 SWaste Ops	269,000	288,700	288,700	286,700	-	286,700	(0.7)%
Trans fm 4073 SWaste Mand	55,600	51,000	51,000	39,100	-	39,100	(23.3)%
Trans fm 4090 Airport Ops	56,900	58,200	58,200	55,400	-	55,400	(4.8)%
Carry Forward	10,780,500	2,097,000	14,619,500	2,750,700	-	2,750,700	31.2%
Less 5% Required By Law	-	(8,500)	-	(10,000)	-	(10,000)	17.6%
Total Funding	**20,284,363**	**11,021,900**	**23,552,900**	**11,396,400**	**-**	**11,396,400**	**3.4%**

Capital Improvement Program

Current FY 2027

The County continues to strengthen its cybersecurity posture in response to the growing frequency and sophistication of malware and ransomware attacks. These evolving threats require additional layers of protection across all technology platforms. The Information Technology Division is responsible for securing the County's network, computers, cameras, servers, and critical infrastructure, and the proposed investments are essential to maintaining a secure and resilient operating environment.

The Division is currently managing several major capital initiatives designed to modernize core systems, enhance operational reliability, and reinforce long term security. These initiatives include modifications to the immutable backup environment, replacement of battery backup and air conditioning units supporting critical systems, expansion of disk storage capacity, and implementation of agency network Edge equipment replacements. The Division is also continuing the deployment of the Jira enterprise platform, transitioning to virtual next generation firewalls, replacing the primary government campus fiber backbone, and implementing security information and event management components. Additional efforts include completing the modernization of the Cisco phone system and migrating Exchange services to a hybrid cloud architecture. Together, these projects support improved system performance, increased security, and greater operational efficiency across all County departments.

Operating expenditures are projected to increase due to expanded network storage requirements, additional fiber locates, and continued conduit and fiber expansion throughout the County. The budget also reflects enhanced cybersecurity measures, including strengthened penetration testing and upgraded internet filtering capabilities, to ensure ongoing protection of County systems and data.

Capital Improvement Program

Motor Pool Capital Recovery Fund (5023)

Mission Statement

Provide cost-effective life cycle replacement of general governmental Motor Pool vehicles and heavy equipment through a centralized capital recovery system. The Motor Pool capital recovery program for enterprise entities are located within the 400 series of fund numbers: Water/Sewer Motor Pool Fund (4009), Solid Waste Motor Pool Fund (4072), and EMS Motor Pool Fund (4051).

Program Budgetary Cost Summary	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Personal Services	91,699	96,200	149,500	99,000	-	99,000	2.9%
Operating Expense	66,807	35,400	269,300	138,300	-	138,300	290.7%
Capital Outlay	3,954,393	4,713,400	22,492,200	5,494,500	-	5,494,500	16.6%
Net Operating Budget	**4,112,899**	**4,845,000**	**22,911,000**	**5,731,800**	**-**	**5,731,800**	**18.3%**
Reserve for Motor Pool Cap	-	186,300	-	429,100	-	429,100	130.3%
Reserve for Gen Fd Motor Pool Cap	-	2,288,600	-	2,559,700	-	2,559,700	11.8%
Reserve for Transp Motor Pool Cap	-	2,927,400	-	3,222,200	-	3,222,200	10.1%
Reserve for Stormwater MP Cap	-	268,000	-	300,400	-	300,400	12.1%
Reserve for MSTU Gen Fd MP Cap	-	480,700	-	305,700	-	305,700	(36.4)%
Reserve for Com Dev/Planning MP Cap	-	1,104,000	-	1,172,500	-	1,172,500	6.2%
Reserve for Pollut Ctr Motor Pool Cap	-	72,200	-	96,800	-	96,800	34.1%
Reserve for Int Serv Fd Motor Pool Cap	-	121,600	-	138,600	-	138,600	14.0%
Total Budget	**4,112,899**	**12,293,800**	**22,911,000**	**13,956,800**	**-**	**13,956,800**	**13.5%**

Total FTE	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**1.00**	**0.0%**

Program Funding Sources	2025 Actual	FY 2026 Adopted	FY 2026 Forecast	FY 2027 Current	FY 2027 Expanded	FY 2027 Tent.July	FY 2027 Change
Miscellaneous Revenues	300,235	-	77,300	-	-	-	na
Interest	999,245	40,000	421,100	4,000	-	4,000	(90.0)%
Motor Pool Cap Recovery Billing	3,090,000	4,061,700	4,061,700	5,389,900	-	5,389,900	32.7%
Trans fm 0001 General Fund	430,000	260,000	260,000	-	-	-	(100.0)%
Trans fm 1011 Unincorp GenFd	-	226,200	226,200	-	-	-	(100.0)%
Trans fm 4009 W/S MP	31,700	36,300	36,300	36,000	-	36,000	(0.8)%
Trans fm 4051 EMS MP	8,800	8,800	8,800	9,200	-	9,200	4.5%
Trans fm 4072 SWaste MP	5,800	6,100	6,100	5,000	-	5,000	(18.0)%
Carry Forward	25,573,500	7,656,700	26,326,400	8,512,900	-	8,512,900	11.2%
Less 5% Required By Law	-	(2,000)	-	(200)	-	(200)	(90.0)%
Total Funding	**30,439,280**	**12,293,800**	**31,423,900**	**13,956,800**	**-**	**13,956,800**	**13.5%**

Capital Improvement Program

Notes

The Motor Pool Capital Recovery Program was restarted in FY 2016 for all of the Governmental funds except for the Road and Bridge (Fund 1001) which joined the program in FY 2017. The program excludes vehicles in MSTU's, CRA's, Pelican Bay, Tourism Funds (including the Museum), Conservation Collier, grants, Airports, Fire Districts, and Constitutional Officers. User Divisions are assessed an annual replacement charge based on the cost and estimated life of the equipment.

Current FY 2027

One FTE is providing support for the Motor Pool Capital Recovery Program which includes accounting in four motor pool funds and tracking approximately 1,047 vehicles in the program. To support the program's operating costs, an administrative charge is assessed based on the number of vehicles in each of the four funds, which will be paid from interest earnings and transfers into the fund.

The capital outlay budget is for replacement vehicles. The Fleet Management Division, in collaboration with various departments, determines which vehicles should be replaced in FY 2027.

The Reserves provide a level of program flexibility to allow for unexpected price fluctuations, repayment schedule adjustments, and other program changes.

Revenues

The Motor Pool Capital Recovery Billings (revenue) of $5,389,900 represent motor pool capital recovery charges assessed to the governmental funds for the purchase of (future) replacement vehicles and heavy equipment as determined by Fleet.

To help fund the Operating cost to administer the Motor Pool Capital Recovery program, the other Motor Pool Funds (4009, 4072, 4051) are transferring in the following amounts:
$ 36,000 from the Water/Sewer Motor Pool Fund (4009)
$ 5,000 from the Solid Waste Motor Pool Fund (4072)
$ 9,200 from the EMS Motor Pool Fund (4051)