



**CCPS**

Collier County  
Public Schools

# **Final Budget**

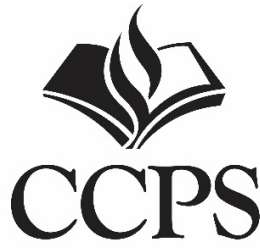
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**2021-2022**

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Collier County Public Schools

[www.collierschools.com](http://www.collierschools.com)

Dr. Kamela Patton  
Superintendent of Schools

## THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY

Erick Carter, Chair  
Jen Mitchell, Vice Chair  
Stephanie Lucarelli, Member  
Roy M. Terry, Member  
Dr. Jory Westberry, Member

This report has been prepared by The District School Board of Collier County.  
Additional copies, if available, may be obtained by writing:

The District School Board of Collier County  
Dr. Martin Luther King, Jr. Administrative Center  
5775 Osceola Trail  
Naples, Florida 34109-0919

**Report Number:**  
09082021-01

**Coordinated by:**  
Siobhan Fox  
Assistant Superintendent, Financial Services

## VISION STATEMENT

*All students will complete school prepared for ongoing learning  
as well as community and global responsibilities.*

*The District School Board of Collier County does not discriminate on the basis of race, color, religion, national origin, sex (including sexual orientation and/or gender identity), disability, or age in the provision of educational opportunities or employment opportunities and benefits. The District School Board does not discriminate on the basis of sex or disability in the education programs and activities that it operates, pursuant to the requirements of Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act of 1990, respectively. The right not to be discriminated against extends to both employees and students of the District and shall include equal access to designated youth organizations in conformity with the Boy Scouts of America Equal Access Act. The following personnel should be contacted for inquiries about their rights or to learn how to file a complaint regarding discrimination.*

**Employees:** For matters involving Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act, Age Discrimination in Employment Act, Title VII, and Florida's Educational Equity Act, contact Ms. Valerie Wenrich, Executive Director, Human Resources, at (239) 377-0351, or at 5775 Osceola Trail, Naples, Florida 34109.

**Students:** For matters involving (a) Florida's Education Act and Federal Title VI (race, religion, national origin issues), contact Mr. Stephen McFadden, Coordinator of School Counseling, Grades K-8, at (239) 377-0517, or at 5775 Osceola Trail, Naples, Florida 34109; and (b) Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act, contact Ms. Jana Csenger, Coordinator of Psychological Services, at (239) 377-0521, or at 5775 Osceola Trail, Naples, Florida, 34109.

**Title IX:** For all Title IX related matters, whether involving employees and/or students, contact Dr. Tammy Caraker, the District's Title IX Coordinator and Associate Superintendent, School and District Operations, at (239) 377-0202, or at 5775 Osceola Trail, Naples, Florida 34109.

# DISTRICT SCHOOL BOARD OF COLLIER COUNTY

## FINAL BUDGET FOR FISCAL YEAR 2021-2022

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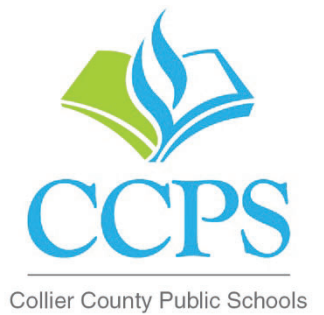
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# SCHOOL BOARD AND EXECUTIVE STAFF



## SCHOOL BOARD MEMBERS

<b>Title</b>	<b>Name</b>
Chair	Erick Carter
Vice-Chair	Jen Mitchell
Board Member	Stephanie Lucarelli
Board Member	Roy Terry
Board Member	Dr. Jory Westberry

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## OFFICE OF THE SUPERINTENDENT

Dr. Kamela Patton, Superintendent

## EXECUTIVE STAFF

### DISTRICT GENERAL COUNSEL

Jonathan Fishbane, District General Counsel

### SCHOOL AND DISTRICT OPERATIONS

Dr. Jose Dotres, Deputy Superintendent  
Siobhan Fox, Assistant Superintendent Financial Services

### TEACHING AND LEARNING AND SCHOOL LEADERSHIP

Dr. Elizabeth Ferreira-Alves, Associate Superintendent Teaching and Learning  
Dr. Leslie Ricciardelli, School Leadership and Performance Officer

### COMMUNICATION AND COMMUNITY ENGAGEMENT

Chad Oliver, Executive Director Communication and Community Engagement

### HUMAN RESOURCES

Valerie Wenrich, Executive Director Human Resources

# Collier County Public Schools

## **VISION, MISSION AND BELIEFS**



### **VISION**

#### **WHERE ARE WE GOING**

All students will complete school prepared for ongoing learning as well as community and global responsibilities.

### **MISSION**

#### **HOW WE GET THERE**

By providing exceptional educational opportunities that motivate and engage each student.

#### **ESSENTIAL STRATEGIES**

In order to accomplish our goal, we must:

- Provide each school with a principal who builds a collaborative learning community that produces results for all students.
- Ensure that each child has skilled and committed educators.
- Provide a safe, caring and rigorous learning environment with multiple opportunities for student development and success.
- Develop our diverse student body into a community of learners who are intellectually curious and motivated to achieve.
- Collaborate with families as partners in the learning and development of students.

#### **SUPPORTING STRATEGIES**

Other important steps will be to:

- Dedicate resources to prioritize student learning.
- Invest in the continuous growth of all teachers through relevant grade and subject-level professional development and mentoring opportunities.
- Strengthen an ongoing, two-way dialogue between the district and our community.
- Build school communities in which principals, teachers, staff, students and parents value and respect one another and the role that they play in student success.

### **BELIEFS**

- All students can meet and exceed high performance standards and must be continuously challenged to do so.
- Each person in the school system must be focused on student success.
- We must understand and embrace our students' diverse cultures and learning styles.
- The district and the community, together, are responsible for giving students academic and other essential support so they can focus on learning.
- The School Board and Superintendent must create and maintain a relationship that is collaborative and trusting, in which all parties have a clear understanding and respect of roles and are working toward shared goals.
- Effective, collaborative work with the community will produce success for students.
- We must base all of our decisions on evidence and the best interests of students.
- We have the ability to meet all state and federal requirements.

I. INTRODUCTION

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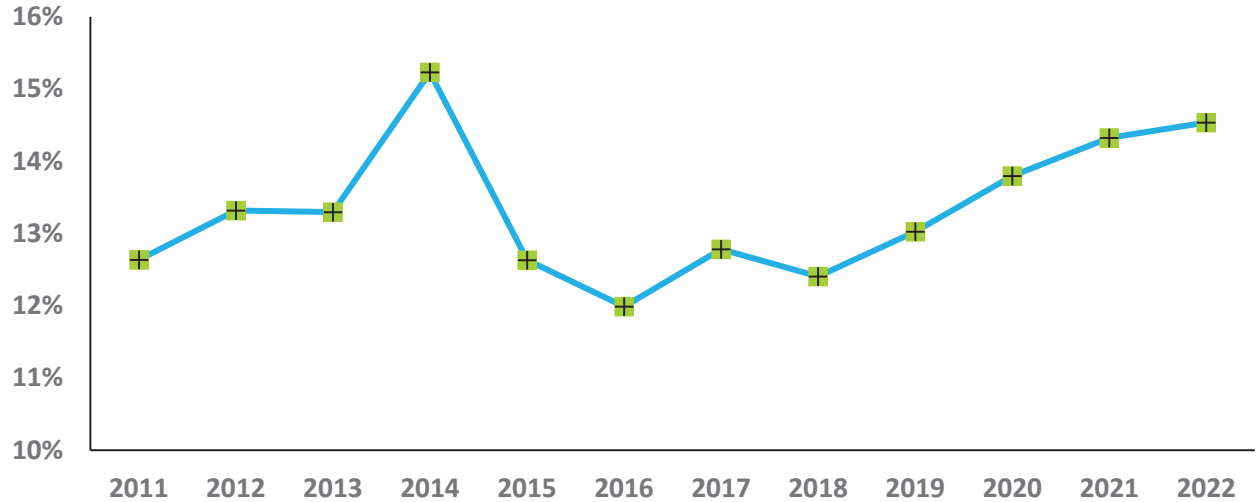
I. INTRODUCTION

# BUDGET AT A GLANCE

## 2021-2022

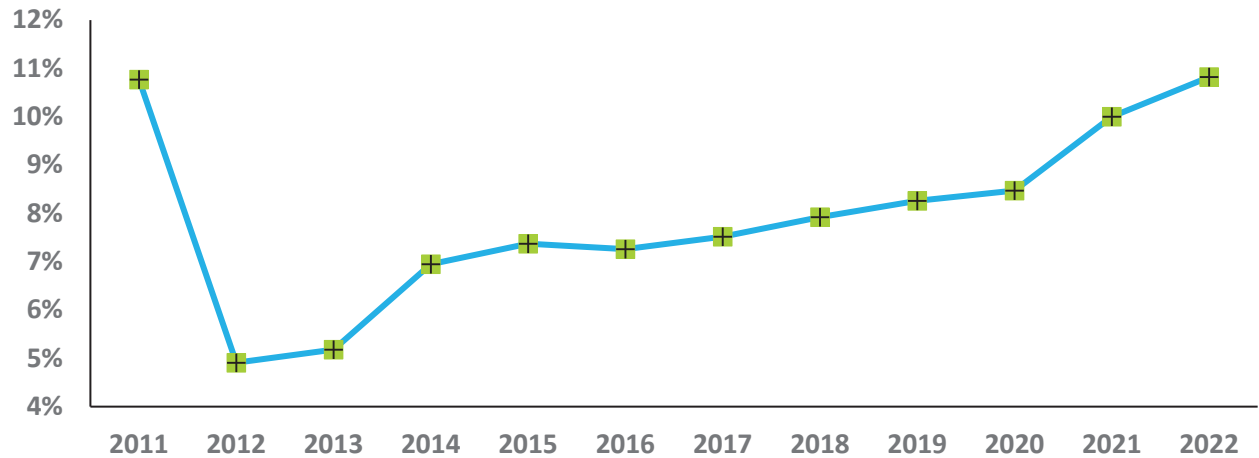
\* Total Florida Education Funding Program (FEFP) revenue decreased by \$227 per student compared to the prior year. At the same time, restricted funding including Safe Schools, Mental Health Services, Class Size Reduction and Instructional Materials Allocations increased. The graph below shows the continuous increase in restricted/categorical funding which has a major impact on funds available to cover operating costs.

**Restricted/Categorical Funding as Percentage of Total FEFP**



\* State mandated employer contributions to the Florida Retirement System (FRS) increased by 8.2% over the prior year. This increase, in addition to the increased cost in health insurance benefits, results in a significant increase to operating costs.

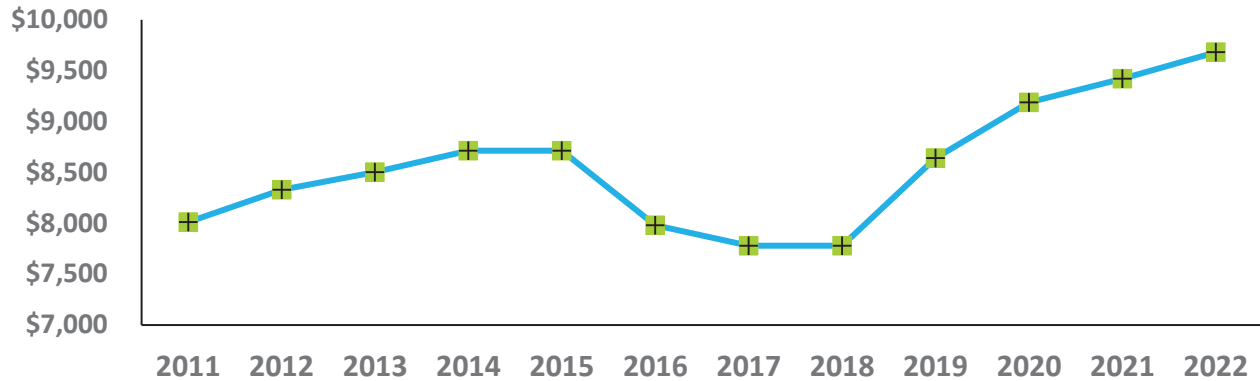
**FRS Employer Contribution Rate**



# BUDGET AT A GLANCE

## 2021-2022

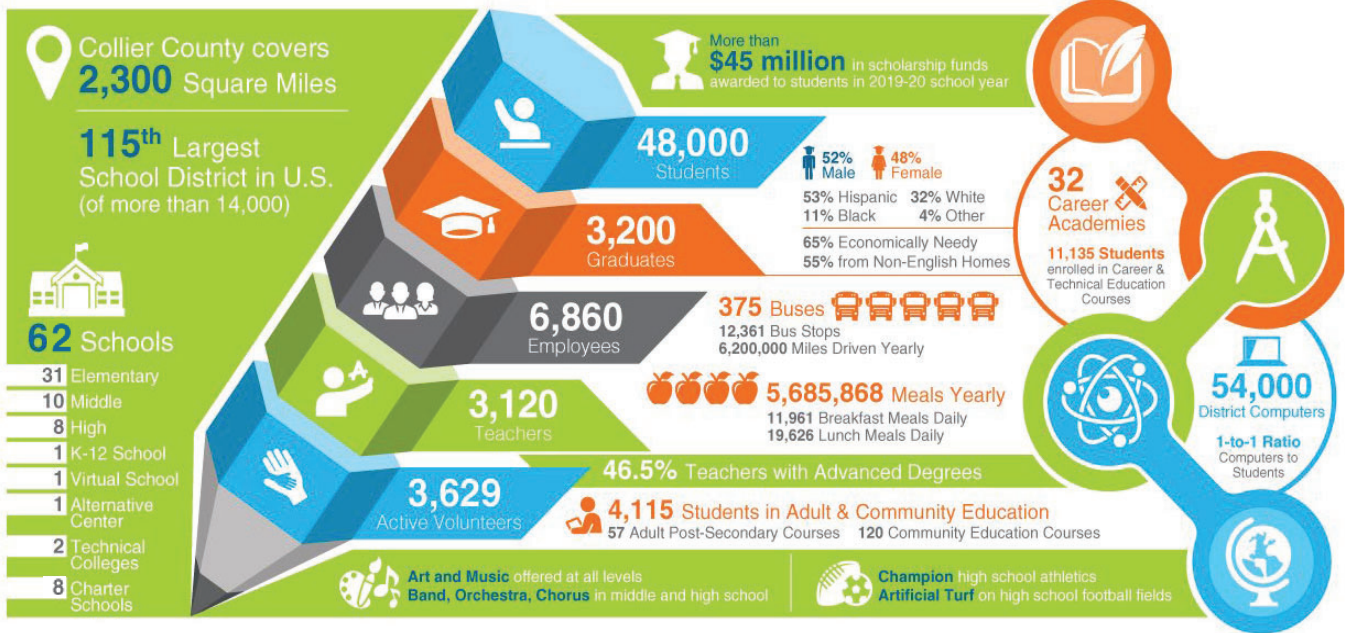
Health Insurance Cost per Employee



- \* District Lottery/School Recognition funds were excluded from the FEFP for FY 2021 and FY 2022. This resulted in a \$2.2 million reduction in anticipated revenue and related appropriations for both years.
- \* Therefore, the proposed budget, as currently allocated, has an operating deficit of approximately \$16.5 million. This deficit will be funded from the reserve established for budget shortfalls. This reserve was projected to be depleted by the end of FY 2021, but due to the hold harmless provision in the Governor's Emergency Order and the receipt of CARES Act ESSER funds, the District was able to replenish the Reserve for Budget Shortfall. The District continues to monitor and review all appropriations, and to the extent possible, determine if a portion may be eligible to be funded through new sources such as the CARES Act and the American Recovery Plan.
- \* The proposed General Fund tax levy for the Collier County School District is 3.389 mills, which is 0.965 mills (or 22%) lower than the typical Florida school district millage of 4.354 mills.
- \* Budgeted salaries, fringe benefits and substitutes are proposed to be 71.50% of General Fund expenditures.
- \* The operating appropriations per student for FY 2022, excluding Workforce Education and Voluntary Pre-Kindergarten, is approximately \$11,439 per student.
- \* On April 13, 2021, the Board approved the GMP contract for the new high school and ground was broken on June 15, 2021. This new state-of-the-art high school will open in August of 2023 and will be built without incurring any additional capital debt.
- \* The District plans to be debt free in 2026 and has fully funded the construction of the new high school. It should be noted that opportunities for accelerated debt payments are now exhausted as bonds are no longer callable nor refinaneable.

# STUDENT FTE AND DEMOGRAPHICS

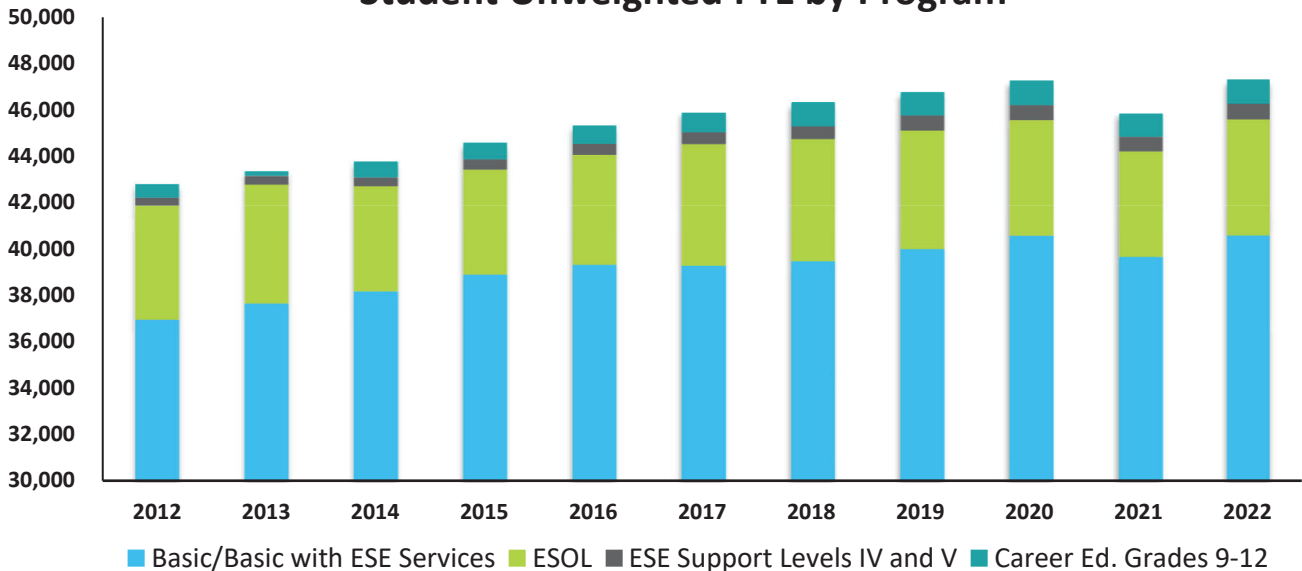
## 2021-2022



Student FTE (Unweighted)

Fiscal Year	Basic and Basic with ESE Services	ESOL	ESE Support Levels IV and V	Career Ed. Grades 9-12	Total Students	Percentage Change
2020-21	39,653	4,581	626	1,019	45,879	
2021-22	40,570	5,026	690	999	47,285	3.06%

Student Unweighted FTE by Program



**II. MILLAGE, TAXES AND PROJECTED STUDENTS**

II. MILLAGE, TAXES AND PROJECTED STUDENTS

II. MILLAGE, TAXES AND PROJECTED STUDENTS

II. MILLAGE, TAXES AND PROJECTED STUDENTS

# SCHOOL TAX MILLAGE ANALYSIS

## 2021-2022

	Value	% Change
Actual 2020-2021 Roll (Final)	\$ 103,789,079,688	
Plus New Construction 2021-2022	2,363,497,580	2.28%
Plus Increased Value of Existing Property	3,078,727,295	2.96%
<b>Tax Roll For 2021-2022</b>	<b>\$ 109,231,304,563</b>	<b>5.24%</b>

✦ One Mill equals \$1 in tax per \$1,000 in taxable value.

	2020-2021 ACTUAL MILLAGE	2021-2022 ROLL-BACK MILLAGE <sup>(4)</sup>	PROPOSED 2021-2022 MILLAGE
General Fund			
Required Local Effort (RLE) - State Law <sup>(1)</sup>	2.7680	2.6883	2.6410
Discretionary <sup>(2)</sup>	0.7480	0.7264	0.7480
Additional Operating Millage Voter Referendum <sup>(3)</sup>			0.3500
<b>Total General Fund Millage</b>	3.5160	3.4147	3.7390
Capital Outlay	1.5000	1.4568	1.1500
<b>Total Millage Levy</b>	5.0160	4.8715	4.8890

<sup>(1)</sup> RLE Millage is set by the Legislature. The School Board must levy the required amount.

<sup>(2)</sup> Although officially designated as *Discretionary Millage*, proceeds from this levy are included in the per student funding amounts published by the Governor and Legislature.

<sup>(3)</sup> In 2020, Collier County voters approved a referendum allowing the district to reduce Capital Outlay Millage by .35 Mills and levy this Millage for operating purposes. This is a shift in millage and is tax neutral to the taxpayer.

<sup>(4)</sup> The Roll-Back Millage is the millage that, applied to the new taxable value (less new construction), provides the same revenue as the prior year.

### Millage Facts

Change In Total Millage Compared To Rolled Back Rate 0.36%

Change In Total Millage Rate, Prior Year Actual To Proposed (2.53%)

For fiscal year 2022, the typical Florida school district General Fund Millage is approximately 4.354 mills. The proposed General Fund Millage for Collier School District is 22% less than the typical Florida school district.

# SCHOOL TAX PROCEEDS ANALYSIS

## 2021-2022

<b>Tax Collections - Millage Proceeds (at 96% Collection Rate)</b>			
	2020-2021 Calculated Millage* Proceeds	2021-2022 Proposed Millage Proceeds	Percentage of Change
General Fund			
Required Local Effort (RLE) - State Law	\$ 275,796,646	\$ 276,940,680	
Additional Operating Millage Voter Referendum	-	36,701,718	
Discretionary	74,528,862	78,436,815	
<b>Total General Fund Proceeds</b>	<b>\$ 350,325,508</b>	<b>\$ 392,079,213</b>	<b>11.92%</b>
Capital Outlay	149,456,275	120,591,360	
<b>Total Millage Proceeds</b>	<b>\$ 499,781,783</b>	<b>\$ 512,670,573</b>	<b>2.58%</b>
Less Millage Proceeds from New Construction		(11,092,934)	
<b>Net Millage Proceed</b>		<b>\$ 501,577,639</b>	<b>0.36%</b>

✧ Although total millage proceeds increased by 2.58%, after deducting the proceeds from new construction, the net increase in tax revenue, as defined by TRIM (Truth In Millage), is 0.36%.

<b>Collier County Tax Comparison</b>									
School Year	2011-2012			2020-2021			2021-2022 FORECASTED		
Number of Students	42,850			45,879			47,285		
Tax Roll	\$60,270,189,755			\$103,789,079,688			\$109,231,304,563		
<b>General Operating Fund</b>	<b>General Operating Taxes</b>	<b>Per Student</b>	<b>Millage</b>	<b>General Operating Taxes</b>	<b>Per Student</b>	<b>Millage</b>	<b>General Operating Taxes</b>	<b>Per Student</b>	<b>Millage</b>
Required Local Effort Millage	\$ 187,744,655	\$ 4,381	3.279	\$ 275,796,646	\$ 6,011	2.768	\$ 276,940,680	\$ 5,857	2.641
Discretionary Millage	42,827,997	999	0.748	74,528,862	1,624	0.748	78,436,815	1,659	0.748
Voter Referendum	14,314,170	334	0.250	-	-	-	36,701,718	776	0.350
<b>Subtotal Operating</b>	<b>\$ 244,886,822</b>	<b>\$ 5,714</b>	<b>4.277</b>	<b>\$ 350,325,508</b>	<b>\$ 7,636</b>	<b>3.516</b>	<b>\$ 392,079,213</b>	<b>\$ 8,292</b>	<b>3.739</b>
<b>Capital Funding</b>	<b>Capital Fund Taxes</b>	<b>Per Student</b>	<b>Millage</b>	<b>Capital Fund Taxes</b>	<b>Per Student</b>	<b>Millage</b>	<b>Capital Fund Taxes</b>	<b>Per Student</b>	<b>Millage</b>
Capital Improvement Millage	\$ 71,570,850	\$ 1,670	1.250	\$ 149,456,275	3,258	1.500	\$ 120,591,360	2,550	1.150
<b>Total Taxes</b>	<b>\$ 316,457,672</b>	<b>\$ 7,384</b>	<b>5.527</b>	<b>\$ 499,781,783</b>	<b>\$ 10,894</b>	<b>5.016</b>	<b>\$ 512,670,573</b>	<b>\$ 10,842</b>	<b>4.889</b>

# PROPOSED CHANGE IN SCHOOL TAXATION FOR HOMEOWNERS 2021-2022

## WITH HOMESTEAD EXEMPTION:

	FY 2021		FY 2022 With 1.4% Increase in Assessed Value	
Assessed Value		\$ 350,000		\$ 354,900
Homestead Exemption		(25,000)		(25,000)
School Taxable Value		\$ 325,000		\$ 329,900

	Millage	Tax	Millage	Tax
Required Local Effort (State Levy)	2.768	\$ 899.60	2.641	\$ 871.27
Discretionary Millage (School Board Levy)	2.248	\$ 730.60	2.248	\$ 741.62
<b>Total</b>	<b>5.016</b>	<b>\$ 1,630.20</b>	<b>4.889</b>	<b>\$ 1,612.89</b>

Change **\$ (17.31)**

## WITHOUT HOMESTEAD EXEMPTION:

	FY 2021		FY 2022 With 2.96% Increase in Assessed Value	
Assessed Value		\$ 350,000		\$ 360,360
Homestead Exemption		-		-
School Taxable Value		\$ 350,000		\$ 360,360

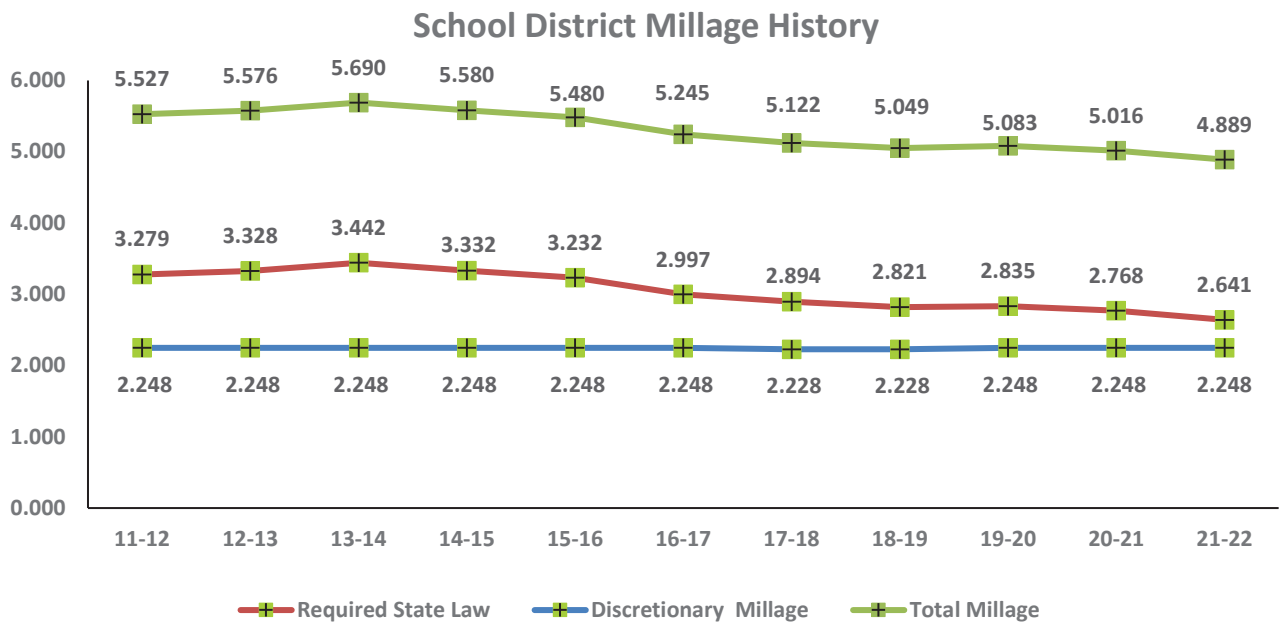
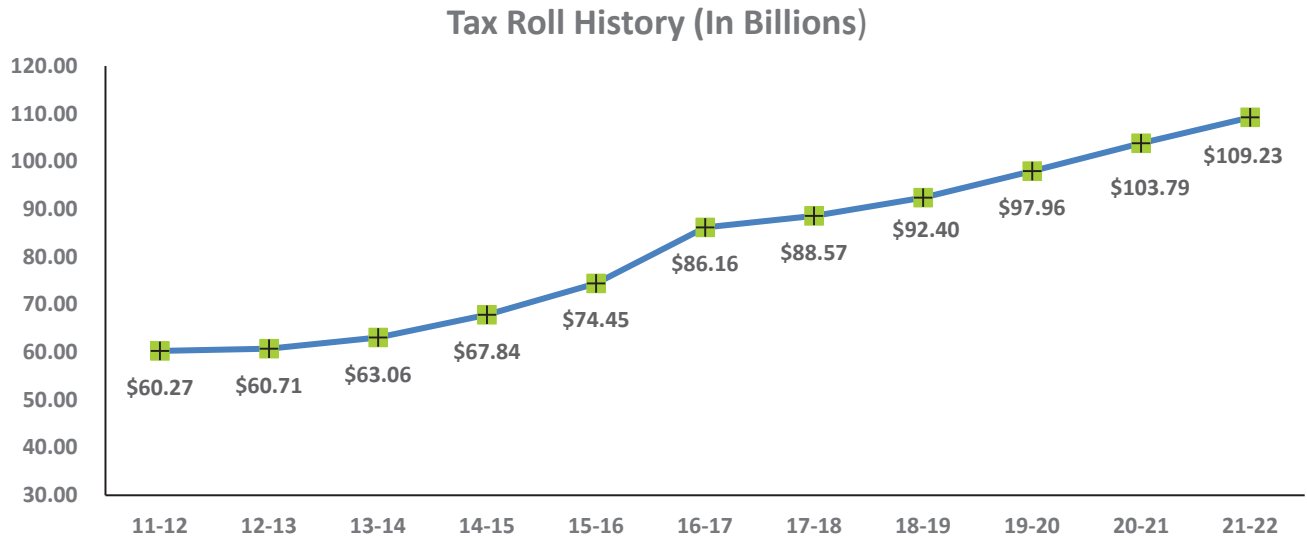
	Millage	Tax	Millage	Tax
Required Local Effort (State Levy)	2.768	\$ 968.80	2.641	\$ 951.71
Discretionary Millage (School Board Levy)	2.248	\$ 786.80	2.248	\$ 810.09
<b>Total</b>	<b>5.016</b>	<b>\$ 1,755.60</b>	<b>4.889</b>	<b>\$ 1,761.80</b>

Change **\$ 6.20**

### Did you know?

- For Homesteaded owners, the maximum increase in Assessed Value this year is 1.4%, as determined by the Florida Department of Revenue (DOR).
- One Mill equals \$1 for every \$1,000 of taxable value.
- A Millage rate of 4.889 means \$4.889 per \$1,000 of taxable value.
- School Tax Millage for Collier County is much lower than the State-wide average millage, and typically ranks within the three **lowest** of all Florida school districts.

# MILLAGE AND TAXABLE VALUE HISTORICAL DATA 2021-2022



Taxable Property Values and Millage Rates are the two key factors in determining tax revenues for the District.

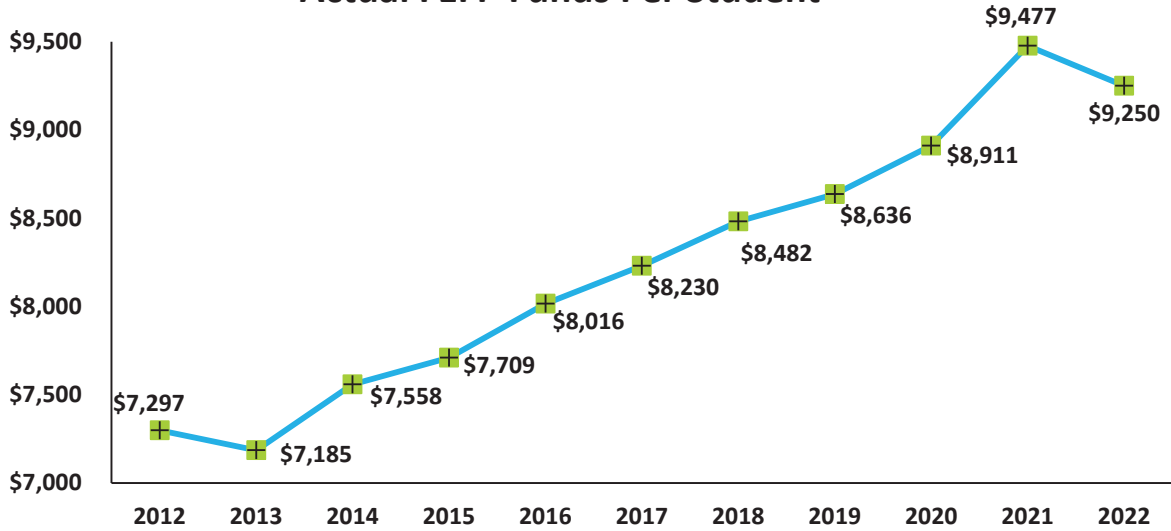
As displayed, Discretionary Local Millage has remained relatively constant, while the State Required Millage has seen the most fluctuation.

Fiscal Year	Tax Roll	Required State Law	Discretionary Local	Total Millage
2020-2021	\$ 103,789,079,688	2.768	2.248	5.016
2021-2022	\$ 109,231,304,563	2.641	2.248	4.889
<b>% Change</b>	<b>5.24%</b>	<b>(4.59%)</b>	<b>0.00%</b>	<b>(2.53%)</b>

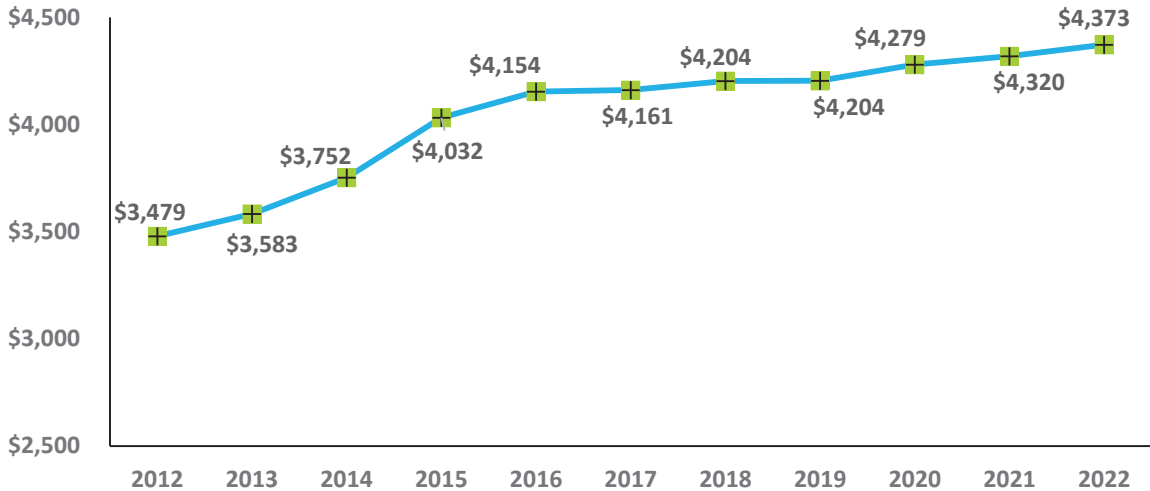
# FEFP PER STUDENT FUNDING

## HISTORICAL DATA - COLLIER COUNTY 2021-2022

**Actual FEFP Funds Per Student**



**Base Student Allocation**



- \* Total Florida Education Finance Program (FEFP) funds per student have decreased by \$227 from FY 2021. This equates to an approximate 2.40% decrease compared to the prior year.
- \* Base Student Allocation (BSA) funds per student have increased by \$53 from FY 2021. This equates to an approximate 1.23% increase compared to prior year.
- \* Total FEFP funds include the BSA and Categorical amounts, which have restrictions on expenditures. In general, only increases in BSA may be used to fund general operating growth, including instructional salaries and benefits.
- \* Refer to the next page and Section VII of this publication for more detail. Additional information can be found at <http://www.fldoe.org/fefp/>.

# DISTRICT SCHOOL BOARD OF COLLIER COUNTY

## FEFP CALCULATION 2021-2022

FTE Students 47,284.98	X	Program Cost Factors	=	Weighted FTE Students 53,212.99	X	Base Student Allocation \$ 4,372.91	X	District Cost Differential 1.0512	=
Base Funding \$ 244,609,632	+	Declining Enrollment and Sparsity \$ -	+	State - Funded Discretionary Contribution \$ -	+	Salary Enhancement \$ 9,718,676	+	Turnaround \$ -	+
DJJ Supplements \$ 135,817	+	Safe Schools \$ 2,608,016	+	Reading Program \$ 2,261,767	+	Supplemental Academic Instruction \$ 10,859,796	+	ESE Guaranteed Allocation \$ 22,743,684	+
Instructional Materials \$ 4,155,979	+	Teacher Classroom Supply Assist. \$ 909,451	+	Student Transportation \$ 7,659,062	+	Low Performing Schools * \$ -	+	Digital Classrooms Allocation \$ 111,758	+
Mental Health \$ 1,956,195	+	Proration of Funds \$ -	=	Gross State and Local FEFP Dollars \$ 307,729,833	-	Required Local Effort \$ 276,940,680	=	Net State FEFP Allocation \$ 30,789,153	+
Class Size Reduction \$ 51,248,969	+	School Recognition * \$ -	+	Discretionary Lottery * \$ -	+	McKay and Family Empowerment \$ (3,132,087)	=	Total State FEFP Allocation \$ 78,906,035	
Required Local Effort \$ 276,940,680	+	Discretionary Local Effort \$ 78,436,815	=	Total Local Funding \$ 355,377,495	+	Total State FEFP Allocation \$ 78,906,035	=	Total FEFP Funding \$ 434,283,530	

Categorical Funding

\* Categorical funding not allocated by the Legislature for FY21-22

**III. FUNDS AND SUMMARIES**

III. FUNDS AND SUMMARIES

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III. FUNDS AND SUMMARIES

# HOW TO READ BUDGET SUMMARY

This section presents valuable information for each of the District School Board of Collier County's major funds. All Florida school districts are required to display their budget in this format. While providing useful information, the fund accounting format can yield erroneous data for per-student calculations and may be misinterpreted. Refer to the information boxes below for tips on reading this report. The Budget Summary for the current year is presented on the following page.

## BUDGET SUMMARY FISCAL YEAR 2021-2022 DISTRICT SCHOOL BOARD OF COLLIER COUNTY

The General Fund column displays proposed operating costs for Pre-K Programs, K-12 Schools and Workforce Programs. Meaningful per student calculations start with these allocations. Valid comparisons of school districts are typically made from these General Fund budget or expenditures only, rather than the total of all funds. Reports on budgets and expenditures for Florida school districts can be found at: <http://www.fldoe.org/febp/>.

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY ARE 5.8% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	NUTRITION SERVICES	INTERNAL SERVICE	TOTAL ALL FUNDS
<b>ESTIMATED REVENUES</b>							
Federal Direct Sources	510,000	-	-	8,890,616	-	-	9,400,616
Federal Through State	-	-	-	-	9,540	-	99,388,125
State Sources	-	-	-	-	0,000	-	99,082,432
Local Sources	-	-	-	-	0,000	62,388,552	611,880,215
<b>TOTAL SOURCES</b>					9,540	62,388,552	819,751,388
Transfers In	37,031,068	36,176,260	-	-	-	-	73,207,328
Non-Revenue Sources	9,000	-	-	-	-	-	9,000
Fund Balance July 1, 2021	77,655,375	6,876,685	254,654,383	6,377,586	10,421,787	36,776,864	392,762,680
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>611,601,817</b>	<b>43,071,193</b>	<b>394,452,680</b>	<b>103,917,963</b>	<b>33,521,327</b>	<b>99,165,416</b>	<b>1,285,730,396</b>
<b>EXPENDITURES</b>							
Instruction	359,424,138	-	-	72,678,486	-	-	432,102,624
Pupil Personnel Services	23,689,249	-	-	4,243,534	-	-	27,932,783
Instructional Media Services	-	-	-	130,767	-	-	6,762,222
Instructional and Curriculum Services	-	-	-	8,408,603	-	-	19,147,455
Instructional Staff Training	-	-	-	5,394,870	-	-	13,412,715
Instruction Related Technology	-	-	-	126,540	-	-	2,270,954
Board of Education, Local Government	-	-	-	-	-	-	734,226
General Administration	-	-	-	-	-	-	217,823
School Administration	-	-	-	-	-	-	354,028
Facilities Acquisition and Construction	1,873,677	-	213,032,700	-	-	-	991,116
Fiscal Services	4,342,594	-	-	-	-	-	342,504
Food Services	-	-	-	-	-	-	568,255
Central Services	11,648,736	-	-	-	-	-	188,056
Pupil Transportation Services	25,781,309	-	7,040,600	-	-	-	30,821,909
Operation of Plant	39,772,945	-	-	-	-	-	40,517,549
Maintenance of Plant	17,887,489	-	-	6,802	-	-	17,894,291
Administrative Technology Services	5,552,060	-	-	-	-	-	5,552,060
Debt Service/Other	-	36,853,697	-	-	-	-	36,853,697
<b>TOTAL EXPENDITURES</b>	<b>556,567,458</b>	<b>36,853,697</b>	<b>220,073,400</b>	<b>97,540,378</b>	<b>25,568,255</b>	<b>65,265,433</b>	<b>1,001,868,681</b>
Transfers Out	-	-	73,207,328	-	-	-	73,207,328
Fund Balances June 30, 2022	55,034,359	6,217,496	101,171,952	6,377,585	7,953,072	33,899,923	210,654,387
<b>TOTAL APPROPRIATED EXPENDITURES</b>							<b>1,285,730,396</b>

Most revenues in Internal Service Funds are also reported as expenditures in other funds.

Amounts transferred out of the Capital Fund are also included in the total expenditures for the General Fund and Debt Service Fund.

Funding sources for school district maintenance, grants and debt budgets vary widely across the country. For that reason, most national, state and local per student budget comparisons are not based on this total.

In general, Fund Balances are fiscal reserve amounts *not intended to be expended*.

# BUDGET SUMMARY FISCAL YEAR 2021-2022 DISTRICT SCHOOL BOARD OF COLLIER COUNTY

	<u>PROPOSED MILLAGE LEVIES SUBJECT TO 10 MILL CAP:</u>		<u>PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10 MILL CAP:</u>	
Required Local Effort (including Prior Period Funding Adjustment Millage)	2.6410	Discretionary Operating	0.7480	Operating or Capital Not to Exceed 2 Years
Local Capital Improvement (Capital Outlay)	1.1500	Additional Millage Not to Exceed 4 Years (Operating, Voter Approved Referendum) *Offset By Reduction in Capital Millage	0.3500	Debt Service
Discretionary Capital Improvement	0.0000			
			<b>TOTAL MILLAGE</b>	<b>4.8890</b>

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY ARE 5.8% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	NUTRITION SERVICES	INTERNAL SERVICE	TOTAL ALL FUNDS
<b>ESTIMATED REVENUES</b>							
Federal Direct Sources	510,000	-	-	8,890,616	-	-	9,400,616
Federal Through State	1,514,000	-	-	77,154,585	20,719,540	-	99,388,125
State Sources	93,753,513	-	3,804,581	1,264,338	260,000	-	99,082,432
Local Sources	401,128,861	18,248	135,993,716	10,230,838	2,120,000	62,388,552	611,880,215
<b>TOTAL SOURCES</b>	<b>496,906,374</b>	<b>18,248</b>	<b>139,798,297</b>	<b>97,540,377</b>	<b>23,099,540</b>	<b>62,388,552</b>	<b>819,751,388</b>
Transfers In	37,031,068	36,176,260	-	-	-	-	73,207,328
Non-Revenue Sources	9,000	-	-	-	-	-	9,000
Fund Balance July 1, 2021	77,655,375	6,876,685	254,654,383	6,377,586	10,421,787	36,776,864	392,762,680
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>611,601,817</b>	<b>43,071,193</b>	<b>394,452,680</b>	<b>103,917,963</b>	<b>33,521,327</b>	<b>99,165,416</b>	<b>1,285,730,396</b>

**EXPENDITURES**

Instruction	359,424,138	-	-	72,678,486	-	-	432,102,624
Pupil Personnel Services	23,689,249	-	-	4,243,534	-	-	27,932,783
Instructional Media Services	6,631,455	-	-	130,767	-	-	6,762,222
Instructional and Curriculum Development Services	10,738,852	-	-	8,408,603	-	-	19,147,455
Instructional Staff Training	8,017,845	-	-	5,394,870	-	-	13,412,715
Instruction Related Technology	2,134,414	-	-	136,540	-	-	2,270,954
Board of Education, Legal and Audits	1,734,226	-	-	-	-	-	1,734,226
General Administration	2,519,231	-	-	3,698,592	-	-	6,217,823
School Administration	34,819,328	-	-	1,534,700	-	-	36,354,028
Facilities Acquisition and Construction	1,873,677	-	213,032,711	84,728	-	-	214,991,116
Fiscal Services	4,342,504	-	-	-	-	-	4,342,504
Food Services	-	-	-	-	25,568,255	-	25,568,255
Central Services	11,648,736	-	-	273,827	-	65,265,493	77,188,056
Pupil Transportation Services	25,781,309	-	7,040,689	204,325	-	-	33,026,323
Operation of Plant	39,772,945	-	-	744,604	-	-	40,517,549
Maintenance of Plant	17,887,489	-	-	6,802	-	-	17,894,291
Administrative Technology Services	5,552,060	-	-	-	-	-	5,552,060
Debt Service/Other	-	36,853,697	-	-	-	-	36,853,697
<b>TOTAL EXPENDITURES</b>	<b>556,567,458</b>	<b>36,853,697</b>	<b>220,073,400</b>	<b>97,540,378</b>	<b>25,568,255</b>	<b>65,265,493</b>	<b>1,001,868,681</b>
Transfers Out	-	-	73,207,328	-	-	-	73,207,328
Fund Balances June 30, 2022	55,034,359	6,217,496	101,171,952	6,377,585	7,953,072	33,899,923	210,654,387
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS &amp; BALANCES</b>	<b>611,601,817</b>	<b>43,071,193</b>	<b>394,452,680</b>	<b>103,917,963</b>	<b>33,521,327</b>	<b>99,165,416</b>	<b>1,285,730,396</b>

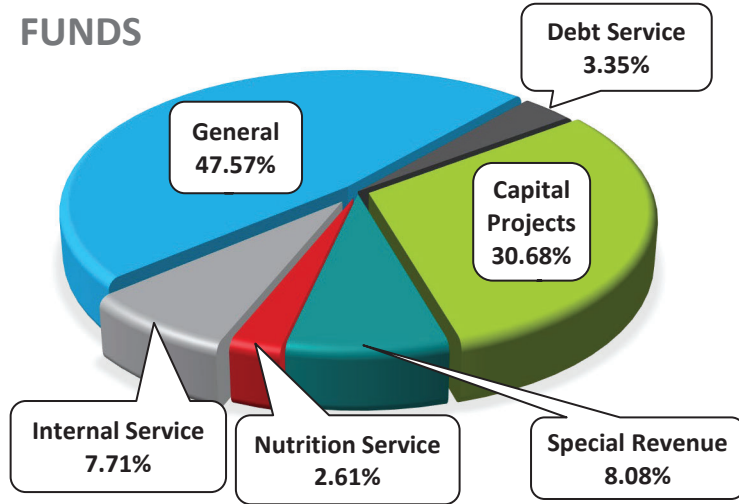
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

# BUDGET SUMMARY REDUNDANCIES

## 2021-2022

Florida school districts utilize a state prescribed accounting method which segregates revenues and expenditures into specific funds. Each fund is designated for a specific purpose or activity and has distinctive requirements, restrictions or limitations. Transfers between funds, fund balances including fiscal reserves and the existence of Internal Service Funds overstate expended amounts on a per student basis. For clarification, we are providing additional information to remove some of the duplication and help the reader better understand per student expenditure amounts.

### FUNDS



Funds	Expenditures
General	\$ 611,601,817
Debt Service	43,071,193
Capital Projects	394,452,680
Special Revenue	103,917,963
Nutrition Service	33,521,327
Internal Service	99,165,416
	<b>\$ 1,285,730,396</b>

Budgeted Expenditures Less Redundancies	
Total All Funds (including balances carried forward)	\$ 1,285,730,396
Less:	
Ending Fund Balances (including non-spendable amounts, reserves for fiscal solvency)	(210,654,387)
Transfers between funds redundancy	(73,207,328)
Internal Service (Insurance) redundancy	(65,265,493)
Adult Education (Workforce Development)/Voluntary Pre-Kindergarten)	(15,655,769)
	<b>\$ 920,947,419</b>

To derive a per student amount, divide the total fund amount less redundancies by the total students:

**Budgeted: 47,285 students**

Budgeted Expenditure Amount per Student	
Total All Funds	\$ 19,477
Nutrition Services Fund	541
Grants/Special Revenue Fund	2,063
Capital Projects Fund	4,654
Debt Service Fund	780
General Fund*	11,439

\* This number includes the allocation per FEFP (including the district cost differential), capital transfers and unspent prior year funds

# GENERAL FUND NARRATIVE

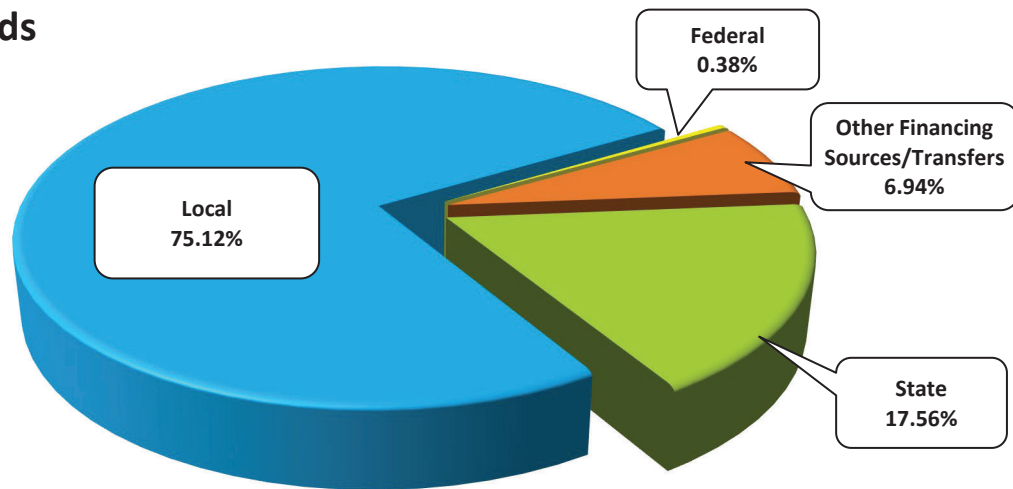
## 2021-2022

The General Fund, also referred to as the Operating Fund, is used for the day-to-day operations of the school district. The General Fund accounts for the vast majority of operational expenditures that support our education system. Revenues and expenses for Voluntary Pre-Kindergarten and Workforce programs are also recorded in this fund. Proper comparisons of Florida school districts, including per student budgets or expenditures, are made using the General Fund amounts.

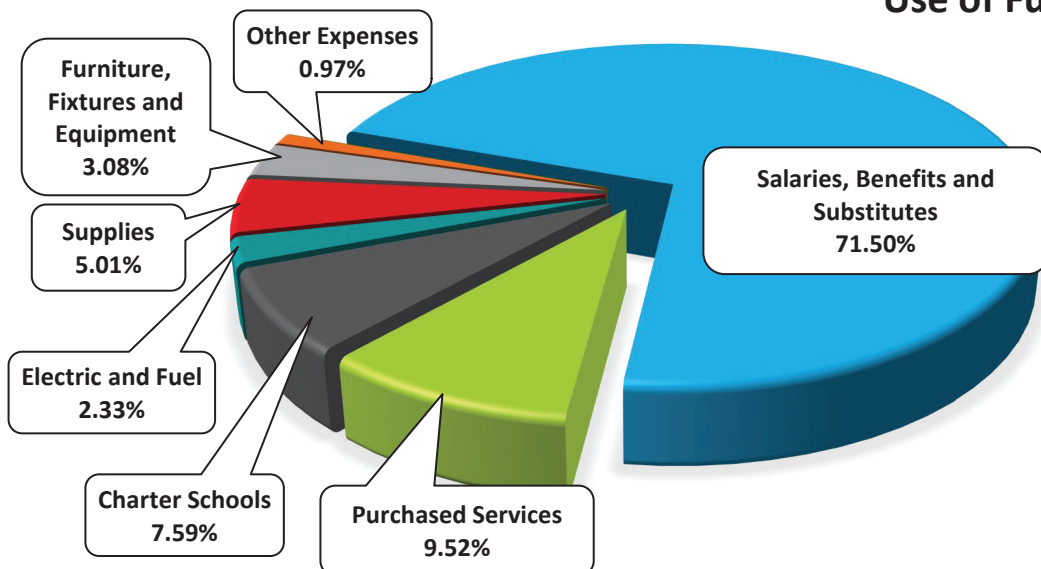
The Florida Education Finance Program (FEFP) provides equalized per student funding for school districts. This equalization of funding concept guarantees each student the availability of educational programs and services substantially equal to those available to any similar student, notwithstanding geographic differences and varying local economic factors.

Funding for the FEFP includes required local effort property taxes that districts must levy, state taxes and some local discretionary tax millages recommended by the State.

### Source of Funds



### Use of Funds



# GENERAL FUND SUMMARY

## 2021-2022

Beginning Balance		
Prior Year Reserves Brought Forward	\$ 61,453,507	
Encumbrances Carried Forward	2,951,741	
Carry Forward for Projects and Schools	13,250,127	
Other	-	
<b>Total Beginning Fund Balance</b>		77,655,375
<b>Revenues, Transfers and Non Revenue Receipts</b>		\$ 533,946,442
<b>Total Funds Available for Appropriations or Reserves</b>		<b>\$ 611,601,817</b>

Appropriations		
Current Year Appropriations Excluding Carry Forwards from Prior Year *	\$ 540,365,591	
Encumbrances Carried Forward	2,951,741	
Carry Forward For Projects and Schools	13,250,127	
<b>Total Appropriations</b>		<b>\$ 556,567,459</b>

Reserve Balances	Balance 6/30/21	FY 2022 Change	Proposed Reserves	
Reserve for Non-Spendable Inventory	\$ 833,546	\$ -	\$ 833,546	
Reserve for Non-Spendable Prepaid	298,281	(155,320)	142,961	
Restricted for Workforce Programs	1,413,545	(53,163)	1,360,382	
Restricted for Salary Enhancement	-	8,876,192	8,876,192	
Restricted for McKay Scholarships	-	3,320,000	3,320,000	
Restricted for Future Textbook Adoption	3,750,000	(2,000,000)	1,750,000	
Reserve for Low Performing Schools	1,200,000	-	1,200,000	
Reserve for FTE Audits	90,000	-	90,000	
Reserve for FTE Shortfall/Proration	2,500,000	-	2,500,000	
Reserve for Enterprise Software	5,000,000	-	5,000,000	
Strategic Reserve	24,007,750	94,000	24,101,750	
Reserve for Planned Deficit	-	16,500,858	16,500,858	
Reserve for Future Budget Shortfalls	22,360,385	(16,500,858)	5,859,527	
<b>TOTAL</b>		<b>\$ 61,453,507</b>	<b>\$ 10,081,709</b>	<b>\$ 71,535,216</b>
<b>\$ 71,535,216</b>				

Funding of Current Year Appropriations		
Current Year Appropriations Excluding Carry Forwards from Prior Year	\$ 540,365,591	
Current Year Revenue, Transfers & Non-Revenue Receipts	\$ 533,946,442	
Less: Reserves Funded from New Year Revenue	10,081,709	
Net Available New Year Revenues		523,864,733
<b>Appropriations in Excess of Revenues (Deficit)*</b>		<b>\$ (16,500,858)</b>
<b>Total Funds Appropriated and Reserved</b>		<b>\$ 611,601,817</b>

\* Appropriations do not include any salary increases at this time

# GENERAL FUND REVENUES

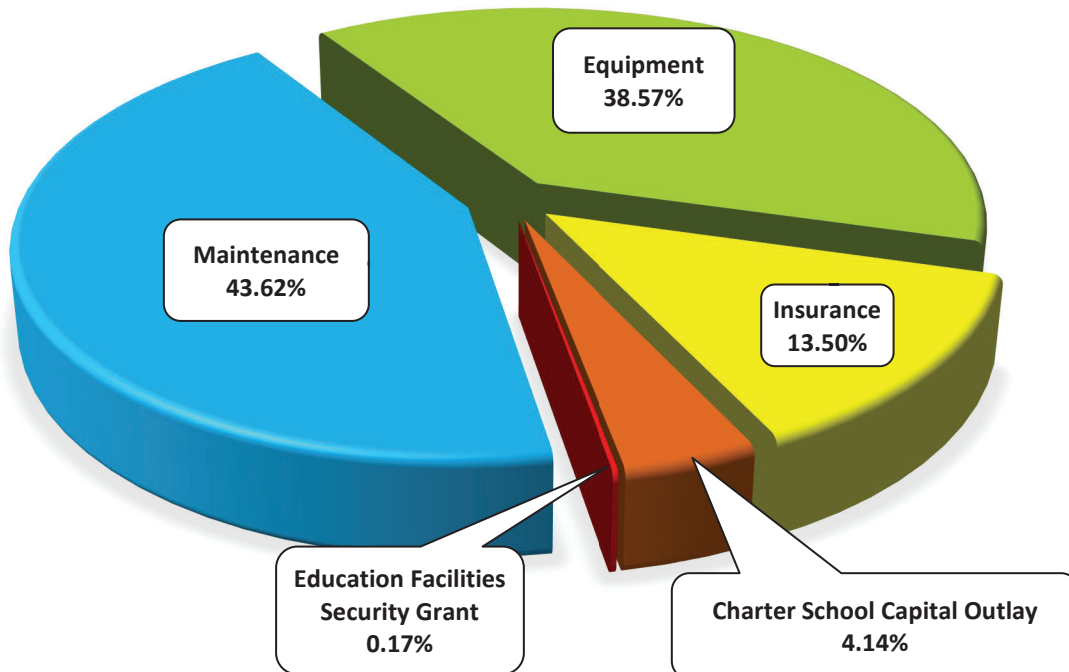
## 2021-2022

	Final 2020-2021	Budgeted 2021-2022	Increase (Decrease)	Percentage of Change
<b>Federal Funding</b>				
Medicaid and Other Federal	\$ 1,783,307	\$ 1,514,000	\$ (269,307)	
Reserve Officers' Training Corps (ROTC)	557,244	510,000	(47,244)	
<b>Federal Subtotal</b>	<b>\$ 2,340,551</b>	<b>\$ 2,024,000</b>	<b>\$ (316,551)</b>	<b>(13.52%)</b>
<b>State Funding</b>				
State - General Revenue FEFP	\$ 26,278,335	\$ 30,789,153	\$ 4,510,818	
Workforce Programs	10,125,505	10,017,505	(108,000)	
Sales Tax Distribution	446,500	446,500	-	
Class Size Reduction State Funds	56,057,542	51,248,969	(4,808,573)	
Lottery: School Recognition/Discretionary	-	-	-	
Voluntary Pre-Kindergarten	807,483	1,070,674	263,191	
Miscellaneous	239,687	180,712	(58,975)	
<b>State Subtotal</b>	<b>\$ 93,955,052</b>	<b>\$ 93,753,513</b>	<b>\$ (201,539)</b>	<b>(0.21%)</b>
<b>Local Funding</b>				
Property Taxes - FEFP	\$ 351,747,446	\$ 355,377,495	\$ 3,630,049	
Property Taxes - Voter Referendum		36,701,718	36,701,718	
Interest	232,779	215,000	(17,779)	
Course Fees - Workforce Programs	2,174,710	2,290,090	115,380	
Indirect Cost Recovery	2,043,786	2,050,000	6,214	
Facility Leases	150,851	198,000	47,149	
Insurance Premiums	61,330	62,000	670	
Miscellaneous Other	5,494,214	4,234,558	(1,259,656)	
<b>Local Subtotal</b>	<b>\$ 361,905,116</b>	<b>\$ 401,128,861</b>	<b>\$ 39,223,745</b>	<b>10.84%</b>
<b>Total All Revenue</b>	<b>\$ 458,200,719</b>	<b>\$ 496,906,374</b>	<b>\$ 38,705,655</b>	<b>8.45%</b>
<b>Non-Revenue</b>				
Transfer from Capital	\$ 37,875,142	\$ 37,031,068	\$ (844,074)	
Sale of Equipment/Other	4,178	9,000	4,822	
Insurance and Loss Recovery	-	-	-	
Beginning Fund Balance	88,194,311	77,655,375	(10,538,936)	
<b>Non-Revenue and Beginning Fund Balance</b>	<b>\$ 126,073,631</b>	<b>\$ 114,695,443</b>	<b>\$ (11,378,188)</b>	<b>(9.03%)</b>
<b>Total Funds Available</b>	<b>\$ 584,274,350</b>	<b>\$ 611,601,817</b>	<b>\$ 27,327,467</b>	<b>4.7%</b>
<b>Student FTE</b>	<b>45,879</b>	<b>47,285</b>	<b>1,406</b>	<b>3.06%</b>

# GENERAL FUND TRANSFERS FROM CAPITAL FUNDS 2021-2022

The District transfers a portion of the local Capital Funds into the General Fund to provide for maintenance of facilities, equipment purchases, and repairs, and for the purchase of property insurance for District facilities. State Capital Funds for eligible Charter Schools are also transferred into the General Fund for pass through to the schools.

Description of Transfer	Amount	
Technology Retrofit Equipment	\$	1,378,000
District Equipment		1,225,000
Technology Infrastructure Equipment		4,070,000
Classroom Technology Equipment		7,610,000
<b>Total Equipment</b>		<b>14,283,000</b>
Facility Managers Salaries and Benefits		3,256,265
Maintenance Salaries and Benefits		8,698,807
Safety and Security		757,372
Various Maintenance		3,441,125
<b>Total Maintenance</b>		<b>16,153,569</b>
Property Insurance		5,000,000
State Charter School Capital Outlay		1,531,309
Education Facilities Security Grant		63,190
<b>Total</b>		<b>\$ 37,031,068</b>



# GENERAL FUND BUDGET RESERVES

## 2021-2022

The District plans to maintain the budgeted reserves shown below. Some of these reserves are restricted in nature and can only be used for the purposes for which they were created.

Reserve Description	FY 2021	FY 2022	
Nonspendable Inventory	\$ 833,546	\$ 833,546	
Nonspendable Reserve for Prepaids	298,281	142,961	
<b>Total Nonspendable Reserves</b>	<b>1,131,827</b>	<b>976,507</b>	
Restricted for Workforce Programs	1,413,545	1,360,382	
Restricted for McKay Scholarship	-	3,320,000	
Restricted Future Textbook Adoption	3,750,000	1,750,000	
Restricted for Salary Enhancement	-	8,876,192	
<b>Total Restricted Reserves</b>	<b>5,163,545</b>	<b>15,306,574</b>	
Assigned for Low Performing Schools	1,200,000	1,200,000	
Assigned for FTE Audits	90,000	90,000	
Assigned for FTE Shortfall/Proration	2,500,000	2,500,000	
Assigned for Enterprise Software	5,000,000	5,000,000	
<b>Total Assigned Reserves</b>	<b>8,790,000</b>	<b>8,790,000</b>	
Strategic Reserve	24,007,750	24,101,750	**
Reserve for Future Budget Shortfall	22,360,385	5,859,527	***
<b>Total</b>	<b>\$ 61,453,507</b>	<b>\$ 55,034,358</b>	

### \*\*Strategic Reserve

Reserve balances are part of sound financial management and are required by Florida Statute and School Board Policy (6210). There are state financial reporting requirements for a school district that falls below 3% in reserves. Additionally, a school district that falls below 2% in reserves must notify the Commissioner of Education in writing. If the Commissioner determines a district does not have an adequate plan to avoid a financial emergency, the Commissioner must appoint a financial emergency board to take control of that district's finances.

The District will continue to budget reserves sufficient to meet legal requirements and will strive to maintain a total of 5% in strategic reserves. For fiscal year 2022, the District's strategic reserves are planned to be a minimum of 5%. The Strategic Reserves in fiscal year 2021 exceeded the targeted levels, as they have in most recent fiscal years. The District has other budgeted reserves designated to protect against funding reductions.

### \*\*\*Reserve for Budget Shortfall

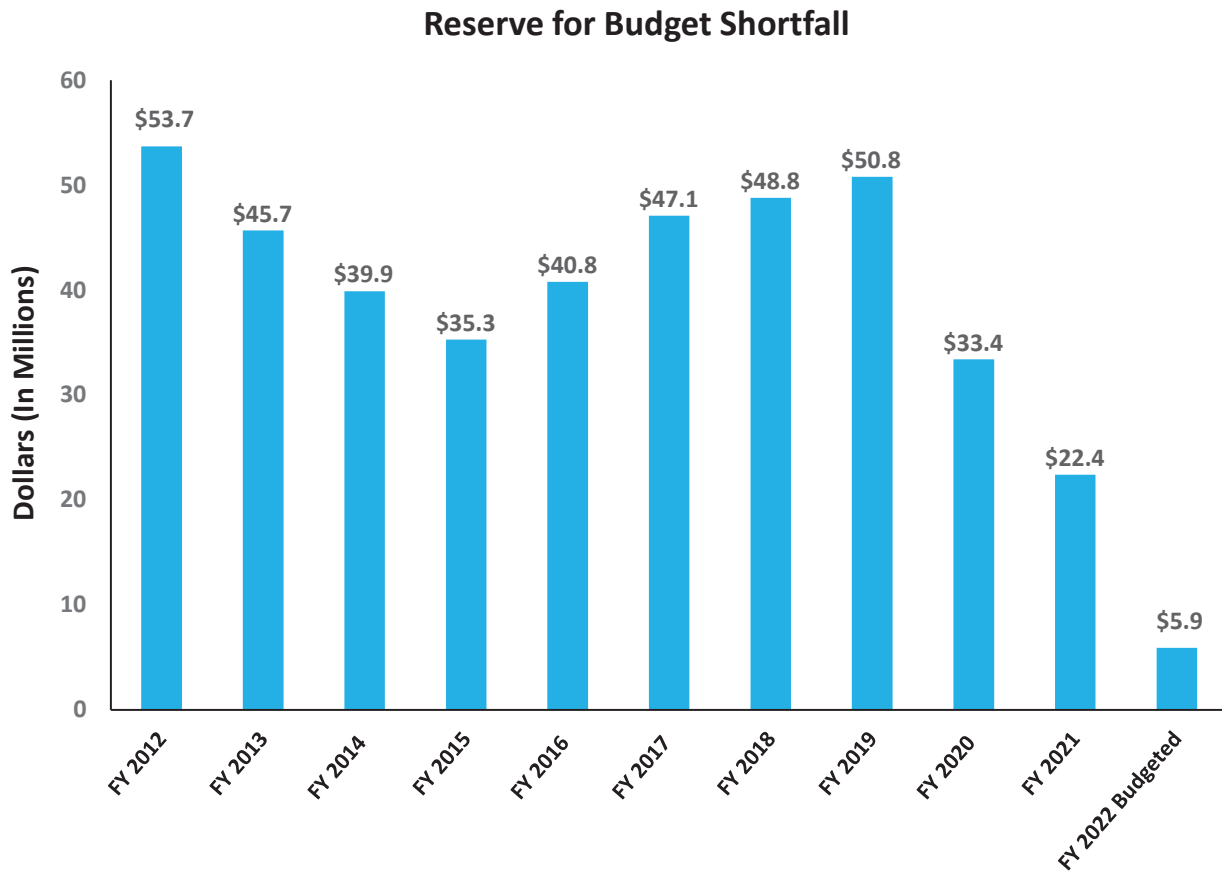
In addition to the Reserves referenced above, the District created a Reserve for Budget Shortfall to help the District withstand extended periods of reduced funding and times when per student funding lags behind inflationary cost increases. This proactive strategy helped the District avoid steep reductions to student programs during the fiscal recession. Please see the General Funds Reserve for Budget Shortfall, on the next page, to see historical data of this reserve.

# GENERAL FUND RESERVE FOR BUDGET SHORTFALL

## 2021-2022

In anticipation of an extended period of decreased per student funding, the District created a Reserve for Budget Shortfall. This reserve allowed the District to maintain student programs and avoid steep program reductions during the recession and initial recovery period. The District continuously seeks strategic budget reductions in order to offset cost increases outside of the District's control. This fund is now almost depleted.

The Reserve for Budget Shortfall balance at the end of fiscal year 2022 is forecasted at \$5.9 million. Use of the Shortfall Reserve in fiscal year 2022 will be determined after salary negotiations are completed with all bargaining groups.

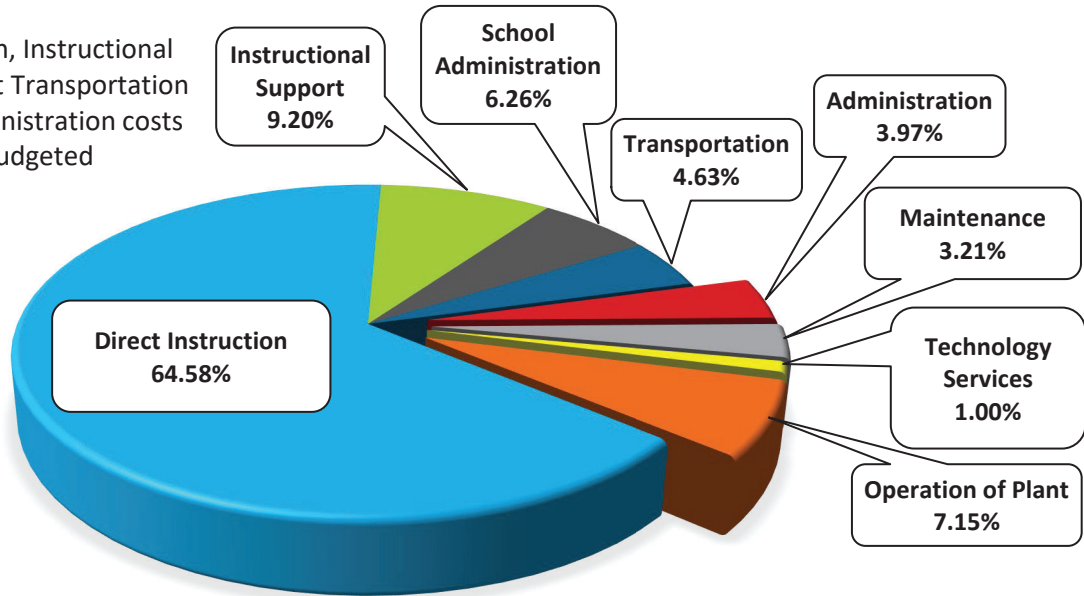


✦ Actual year-end amounts are shown for fiscal years 2012 through 2021.  
Forecasted amount is shown for fiscal year 2022.

# GENERAL FUND APPROPRIATIONS BY FUNCTION

## 2021-2022

Direct Instruction, Instructional Support, Student Transportation and School Administration costs are **84.67 %** of budgeted expenditures.



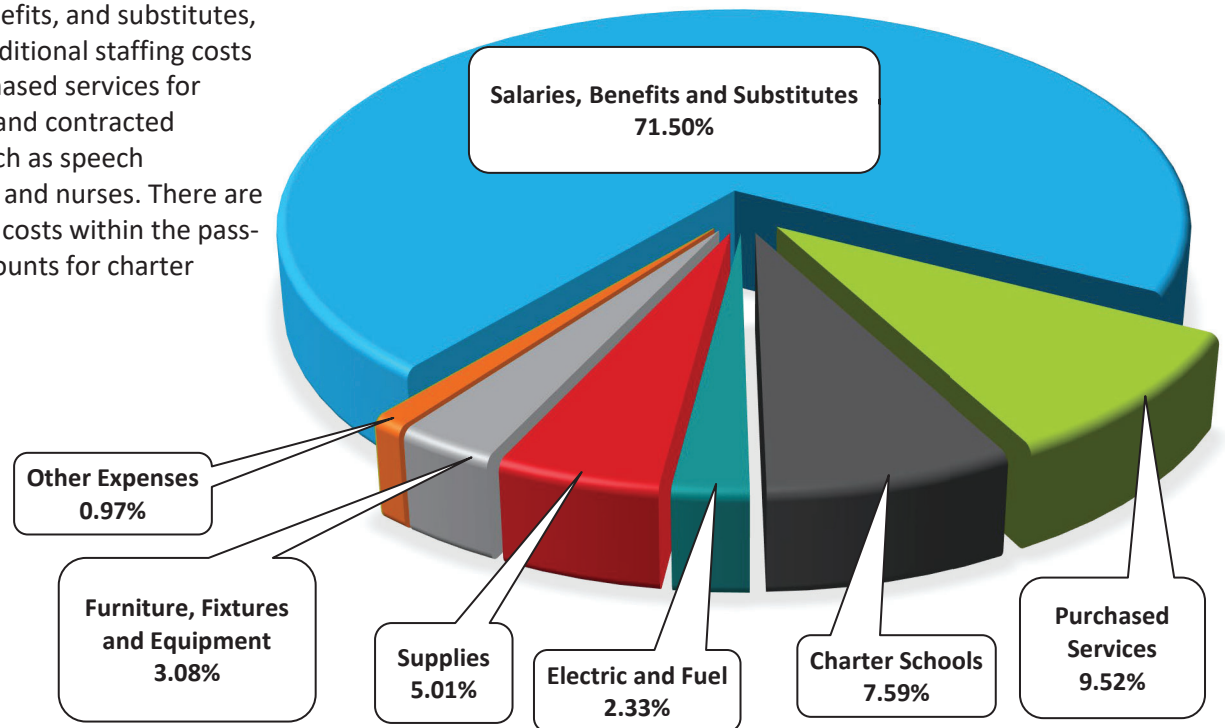
★ Functions describe the purpose of expenditures

Function Description	FY 2021 Expenditures and Encumbrances	FY 2022 Budgeted Appropriations	Increase/ (Decrease)	% Increase/ (Decrease)
Direct Instruction (Costs directly related to teaching students)	\$ 331,271,935	\$ 359,424,138	\$ 28,152,203	8.50%
Instructional Support(Costs to enhance instruction, including library/media)	44,368,522	51,211,815	6,843,293	15.42%
School Administration (Principals, Ass't Principals and School Office Support)	34,143,427	34,819,328	675,901	1.98%
Transportation(Transporting students to/from school or activities)	22,966,873	25,781,309	2,814,436	12.25%
<b>Subtotal</b>	<b>\$ 432,750,757</b>	<b>\$ 471,236,590</b>	<b>\$ 38,485,833</b>	<b>8.89%</b>
Administration(School Support Services & General Administration)	18,681,241	22,118,374	3,437,133	18.40%
Maintenance of Schools and Support Facilities	17,679,006	17,887,489	208,483	1.18%
Technology Services for Schools and Departments	4,857,740	5,552,060	694,320	14.29%
Operation of Schools and Support Facilities(includes insurance, electricity, water and other utilities)	35,601,973	39,772,945	4,170,972	11.72%
<b>Subtotal</b>	<b>\$ 76,819,960</b>	<b>\$ 85,330,868</b>	<b>\$ 8,510,908</b>	<b>11.08%</b>
<b>Total</b>	<b>\$ 509,570,717</b>	<b>\$ 556,567,458</b>	<b>\$ 46,996,741</b>	<b>9.22%</b>

# GENERAL FUND APPROPRIATIONS BY OBJECT

## 2021-2022

While **71.50%** of the direct appropriations are allocated to salaries, benefits, and substitutes, there are additional staffing costs within purchased services for custodians, and contracted positions such as speech pathologists and nurses. There are also staffing costs within the pass-through amounts for charter schools.



★ Objects describe the type of goods or services

Object Description	FY 2021 Expenditures and Encumbrances	FY 2022 Budgeted Appropriations	Increase/ (Decrease)	% Increase/ (Decrease)
Salaries	\$ 281,393,083	\$ 289,163,148	\$ 7,770,065	2.76%
Benefits	96,588,252	102,795,610	6,207,358	6.43%
Substitutes	5,522,244	6,015,077	492,833	8.92%
<b>Salaries, Benefits and Substitutes</b>	<b>\$ 383,503,579</b>	<b>\$ 397,973,835</b>	<b>\$ 14,470,256</b>	<b>3.77%</b>
Purchased Services	\$ 48,444,465	\$ 52,969,740	\$ 4,525,275	9.34%
Charter Schools	28,038,757	42,240,931	14,202,174	50.65%
Electric and Fuel	10,427,631	12,972,982	2,545,351	24.41%
Supplies	11,696,231	27,884,346	16,188,115	138.40%*
Furniture, Fixtures and Equipment	23,298,630	17,152,228	(6,146,402)	(26.38%)**
Other Expenses	4,161,424	5,373,396	1,211,972	29.12%
<b>Total</b>	<b>\$ 509,570,717</b>	<b>\$ 556,567,458</b>	<b>\$ 46,996,741</b>	<b>9.22%</b>

\* Increase is primarily from unspent FY 2021 restricted categoricals (Instructional Materials, Advanced Placement, AICE, Industry Certifications) carried forward for restricted use in FY 2022.

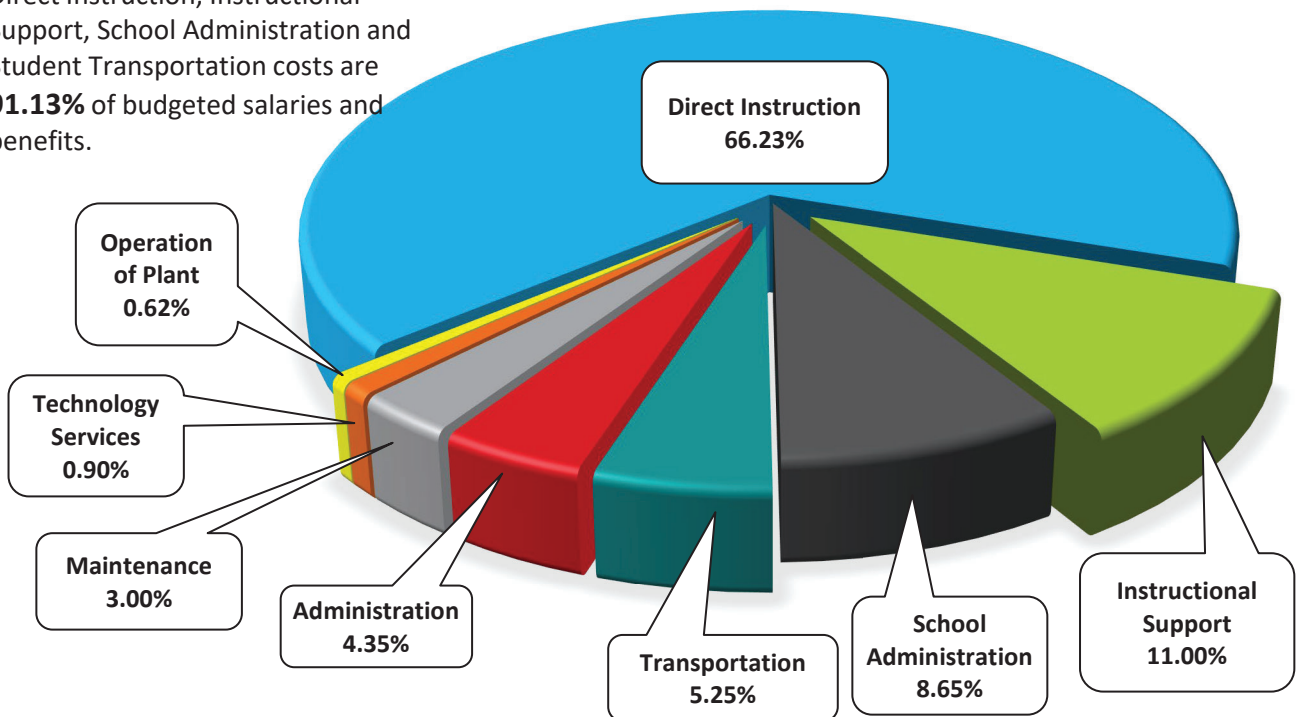
\*\* Decrease is due to capital transfer per Capital Plan.

# GENERAL FUND

## SALARIES AND BENEFITS BY FUNCTION

### 2021-2022

Direct Instruction, Instructional Support, School Administration and Student Transportation costs are **91.13%** of budgeted salaries and benefits.



★ Functions describe the purpose of expenditures

Function Description	FY 2021 Expenditures	FY 2022 Budgeted Appropriations	FY 2022 Percent of Total	FY 2021 - FY 2022 Change
Direct Instruction (Costs directly related to teaching students)	\$ 260,238,450	\$ 263,556,737	66.23%	\$ 3,318,287
Instructional Support (Costs to enhance instruction, including library/media)	37,808,866	43,792,009	11.00%	5,983,143
School Administration (Principals, Ass't Principals, Deans and School Office Support)	33,814,618	34,440,192	8.65%	625,574
Transportation (Transporting students to and from school or activities)	19,867,511	20,883,589	5.25%	1,016,078
<b>Subtotal</b>	<b>\$ 351,729,445</b>	<b>\$ 362,672,527</b>	<b>91.13%</b>	<b>\$ 10,943,082</b>
Administration (School Support Services)	\$ 14,572,934	\$ 17,292,247	4.35%	\$ 2,719,313
Maintenance of Schools and Support Facilities	11,946,137	11,955,072	3.00%	8,935
Technology Services for Schools and Departments	3,342,273	3,586,531	0.90%	244,258
Operation of Schools and Support Facilities	1,912,790	2,467,458	0.62%	554,668
<b>Subtotal</b>	<b>\$ 31,774,134</b>	<b>\$ 35,301,308</b>	<b>8.87%</b>	<b>\$ 3,527,174</b>
<b>Total Salaries and Benefits</b>	<b>\$ 383,503,579</b>	<b>\$ 397,973,835</b>	<b>100%</b>	<b>\$ 14,470,256</b>

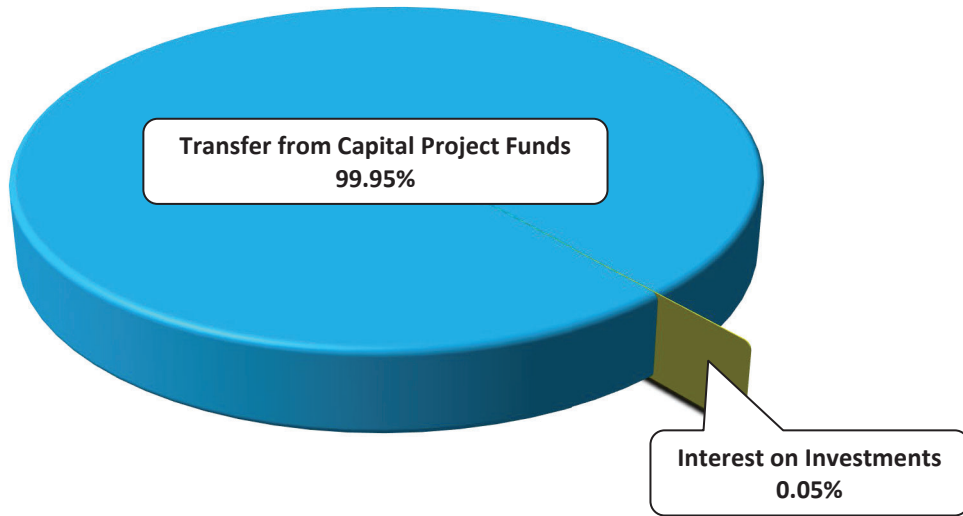
# DEBT SERVICE FUNDS NARRATIVE

## 2021-2022

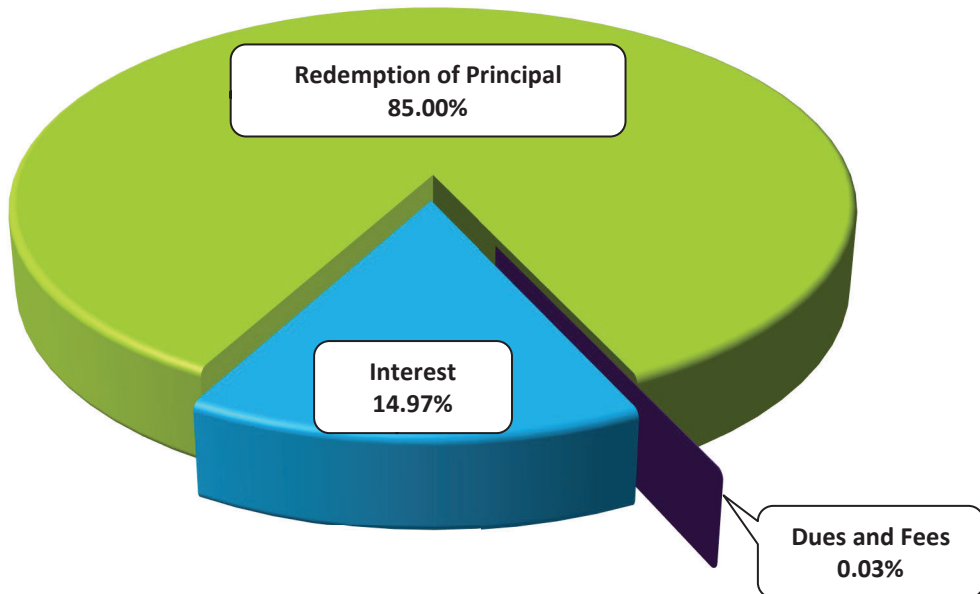
Debt Service Funds are used to account for the accumulation of resources and the payment of general long-term debt principal, interest, and fees. Funds for the retirement of debt are comprised of Capital Fund transfers, where funding is derived from District Capital Improvement Tax and interest on investments.

The District will be debt free by FY 2026.

### Source of Funds



### Use of Funds



# DEBT SERVICE FUNDS SUMMARY

## 2021-2022

Source of Funds	State Bonds Paid in Full *	Certificates of Participation (Bonds)	Total Budget
<b>Beginning Fund Balance</b>	\$ -	\$ 6,876,685	\$ 6,876,685
<b>Revenues</b>			
Capital Outlay and Debt Service	\$ -	\$ -	\$ -
Interest on Investments	-	18,248	18,248
Transfer from Capital Projects Funds	-	36,176,260	36,176,260
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 36,194,508</b>	<b>\$ 36,194,508</b>
<b>Total Source of Funds</b>	<b>\$ -</b>	<b>\$ 43,071,193</b>	<b>\$ 43,071,193</b>

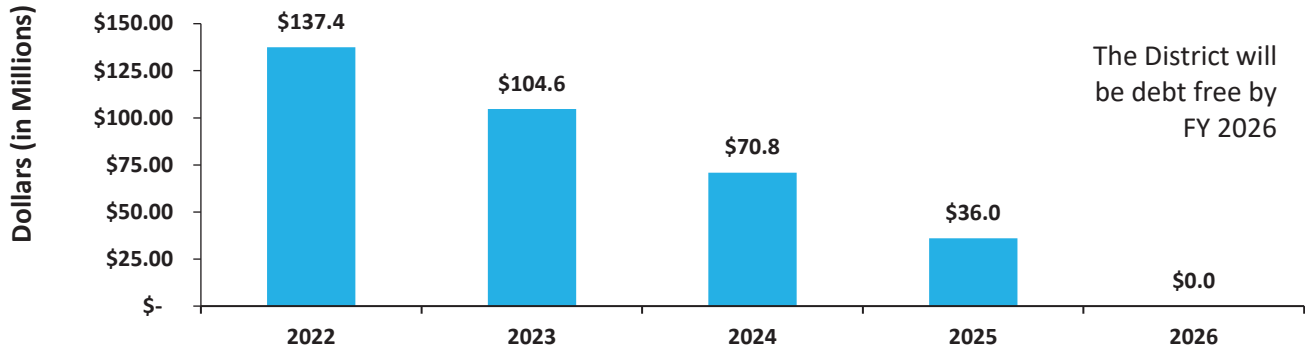
Use of Funds	State Bonds Paid in Full *	Certificates of Participation (Bonds)	Total Budget
<b>Appropriations</b>			
Redemption of Principal	\$ -	\$ 31,325,000	\$ 31,325,000
Interest	-	5,518,697	5,518,697
Dues and Fees	-	10,000	10,000
<b>Total Appropriations</b>	<b>\$ -</b>	<b>\$ 36,853,697</b>	<b>\$ 36,853,697</b>
<b>Ending Fund Equity</b>	<b>\$ -</b>	<b>\$ 6,217,496</b>	<b>\$ 6,217,496</b>
<b>Total Use of Funds</b>	<b>\$ -</b>	<b>\$ 43,071,193</b>	<b>\$ 43,071,193</b>

\* State Bond debt paid in full in FY 2020.

# DEBT SERVICE FUND PRINCIPAL AND BONDS 2021-2022

The debt reflected in these funds was not incurred to support operating expenditures. During earlier periods of rapid student growth, the District acquired debt to pay for new schools and renovations of existing buildings. By borrowing funds to pay for these additions, the costs were equalized over several years. Many Florida school districts borrow funds to pay for construction costs. There are no current plans to incur additional debt, and no debt has been added since July 2007. In fiscal year 2015, the District retired part of the principal on the 2007 Certificates of Participation (COPS) issue and refinanced the remainder with an accelerated repayment schedule.

**Long Term Debt at Year End, Principal Only**



★ Bonds are no longer callable or refinaneable.

The District entered into a master financing arrangement on August 1, 1992, which was characterized as a lease-purchase agreement, whereby the District secured financing for various educational facilities. The financing was accomplished through the issuance of Certificate of Participation (COPS) and State Board of Education (SBE) bonds. With the exception of the Series 2005-Qualified Zone Academy Bonds (QZAB) bonds, the lease payments are payable by the District semiannually, on August 15 and February 15. The 2005-QZAB bonds were issued under a special program whereby the certificates, bearing an original issue date of November 18, 2005, will mature in full on November 18, 2021. There is no interest charged for borrowing under this program.

**DEBT SERVICE BONDS OUTSTANDING BALANCES AT JUNE 30, 2021**

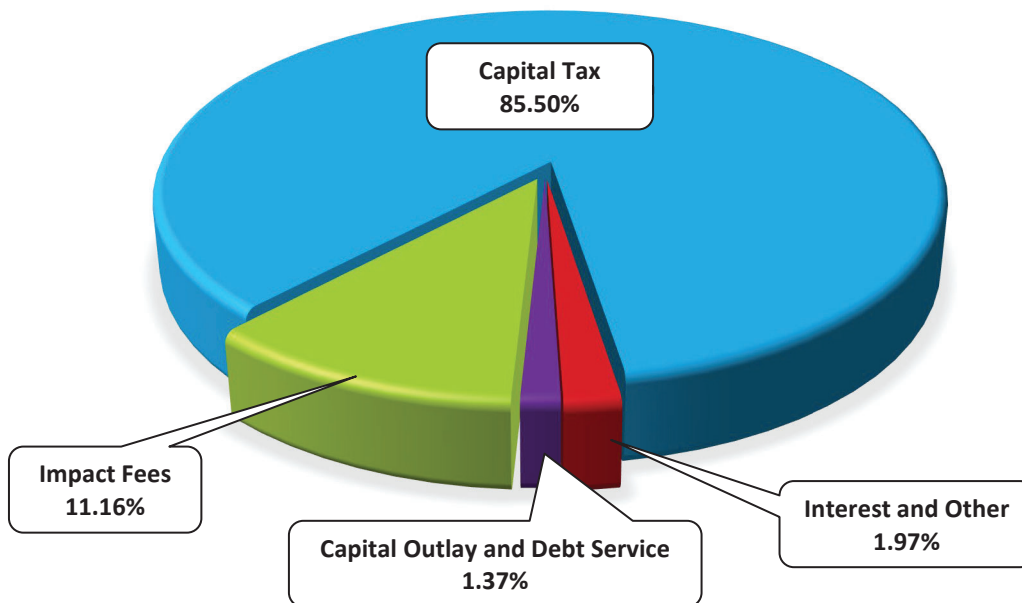
Series	Amount Outstanding	Lease Term Maturity
<b>Certificates of Participation (COPS)</b>		
2005A, COPS Refunding	\$ 17,395,000	2022
2010, COPS Refunding	3,260,000	2022
2014A, COPS Refunding	148,070,000	2026
<b>Total</b>		<b>\$ 168,725,000</b>

# CAPITAL PROJECTS FUNDS NARRATIVE

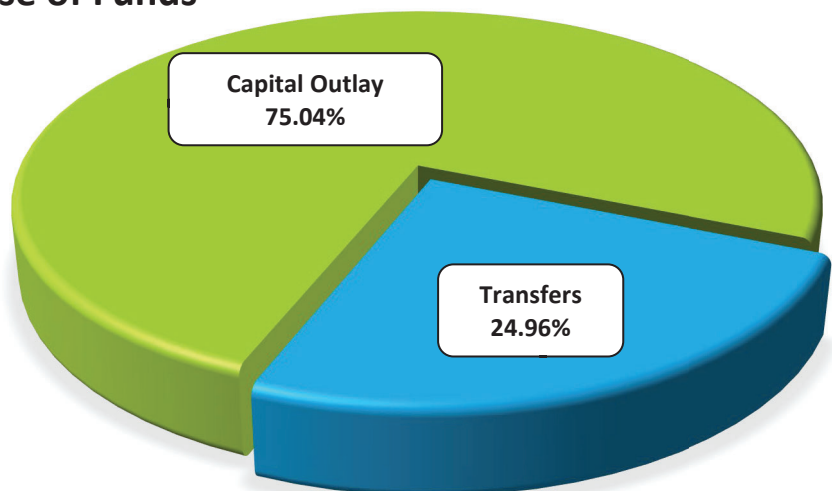
## 2021-2022

Capital Projects Funds are used for educational capital needs, renovation and remodeling projects, transfers to cover the principal and interest on debt, school buses, site acquisitions, site improvements and construction, as well as facility equipment needs. By law, the use of these funds is restricted and they may not be used for operating salaries.

### Source of Funds



### Use of Funds



# CAPITAL PROJECTS FUNDS REVENUE 2021-2022

There are three major sources of capital funds for the District: Capital Tax Millage, Impact Fees, and Capital Outlay and Debt Service.

**Capital Tax Millage** is the local property tax levied by the District for the construction, remodeling, maintenance, renovation, or repair of new and existing facilities, or for purchase, lease-purchase, or lease of property and equipment.

**Impact Fees** are collected by the County and can be used for equipment purchases, site acquisitions and the construction or expansion of new facilities for enrollment increases.

**Capital Outlay and Debt Service** funding is derived from motor vehicle license revenue and allocated by the Office of Educational Facilities, Budgeting and Financial Management.

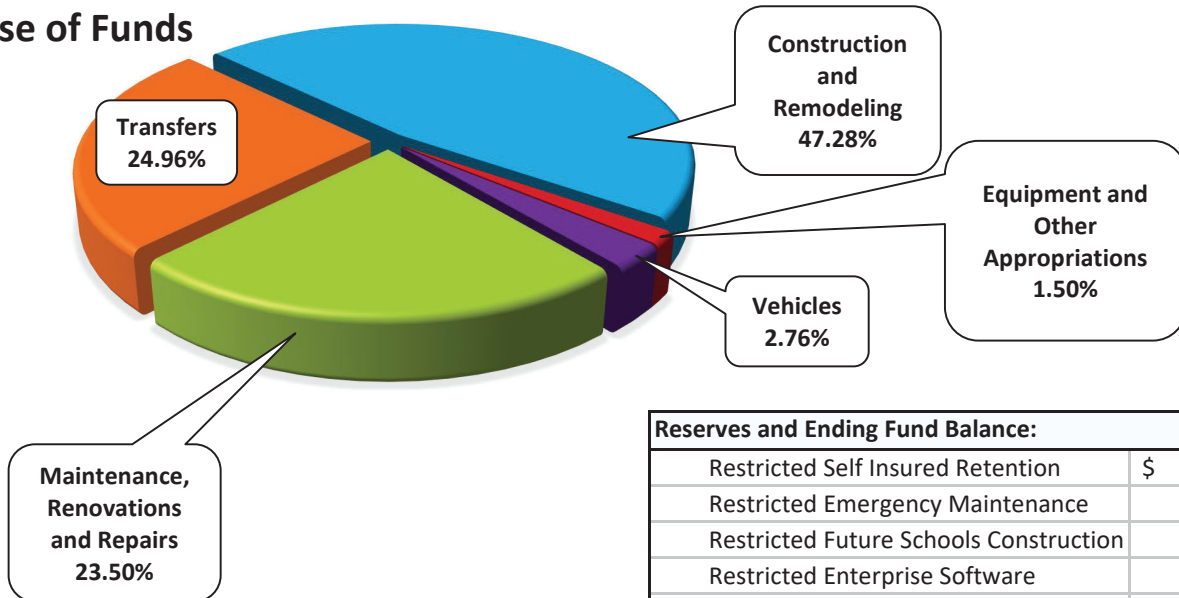
The Legislature allows local school boards to fund school maintenance activities, as well as property insurance, with the local capital outlay property tax. The District utilizes a portion of the capital outlay funds to support school maintenance activities.

Capital Funds Sources	Amount
<b>Beginning Fund Equity</b>	<b>\$ 254,654,383</b>
<b>Revenue</b>	
District Local Capital Improvement Tax	\$ 119,526,216
Capital Outlay and Debt Service Distributed	1,911,105
Impact Fees	15,600,000
Interest on Investments and Undistributed CO & DS	867,500
Charter School Capital Outlay Funding	1,531,309
Miscellaneous Sources - State and Local	362,167
<b>Total Revenue</b>	<b>\$ 139,798,297</b>
<b>Total Budget \$ 394,452,680</b>	

# CAPITAL PROJECTS FUNDS APPROPRIATIONS 2021-2022

Appropriations by Project	
<b>Construction and Remodeling:</b>	
Electrical - Capital Projects	\$ 7,322,884
Storm Mitigation/Security Improvements	2,675,108
Facilities Supervision	1,962,720
Stage Curtain Replacement	242,642
New High School GGG	105,167,084
Site Acquisitions	453,025
Other Capital Staff	640,210
Property Management	14,165
Permitting Services	349,752
Professional Services	172,500
Site and Facility Testing	312,301
EDU Facilities Security	286,978
Immokalee HS Additions/Renovations	17,597,585
Naples Park Elementary Improvements	1,421,120
Construction Blueprinting	50,000
<b>Total Construction and Remodeling</b>	<b>\$ 138,668,074</b>
<b>Maintenance, Renovations and Repairs:</b>	
HVAC/Energy	\$ 29,305,887
Technology Infrastructure	4,275,035
Access Control Enhancements	1,060,247
School Renovations	17,411,911
Roofing and Maintenance	6,993,654
Facilities Renovations	1,352,965
Special Needs Facility Modifications	5,921,990
Roads and Bridge	405,450
Portable Transfer/Setup	1,397,732
Portables Renovations	30,000
Wastewater/Treatment Plant Maint	381,000
Cameras - Security Maintenance	380,000
<b>Total Maintenance, Renovations and Repairs</b>	<b>\$ 68,915,871</b>
<b>Vehicles:</b>	
Bus Acquisition	\$ 7,110,689
Vehicles Other than Buses	985,923
<b>Total Vehicles</b>	<b>\$ 8,096,612</b>
<b>Transfers:</b>	
Transfer to Debt Services	\$ 36,176,260
Transfer to Maintenance	16,153,569
EDU Facilities Security	63,190
Transfer to Property Insurance	5,000,000
Transfer to General Fund	14,283,000
Charter School Capital Funds (State)	1,531,309
<b>Total Transfers</b>	<b>\$ 73,207,328</b>
<b>Total Capital Projects Appropriations and Transfers \$ 293,280,728</b>	
<b>Equipment and Other Appropriations:</b>	
Fire Safety	\$ 559,000
District Capital Equipment	344,315
P25 Radio System	2,317,212
Cameras - Security, Additions	322,676
Portable Leasing	849,640
<b>Total Equipment and Other Appropriations</b>	<b>\$ 4,392,843</b>

## Use of Funds



Reserves and Ending Fund Balance:	
Restricted Self Insured Retention	\$ 32,600,000
Restricted Emergency Maintenance	6,000,000
Restricted Future Schools Construction	32,174,949
Restricted Enterprise Software	10,020,000
Assigned Future Vehicles	2,915,044
Restricted Other Reserves	17,461,959
<b>Total Reserves and Ending Fund Balance</b>	<b>\$ 101,171,952</b>
<b>Total Budget</b>	<b>\$ 394,452,680</b>

# CAPITAL PROJECTS FUNDS STAFFING 2021-2022

Facilities Management	2021 FTE	2022 FTE
Executive Director	1.00	1.00
Director	1.39	1.00
Secretary	2.39	1.00
Bookkeeper	2.00	2.00
Bdgt/CIP/Asset Mgmt Supervisor	0.90	0.75
Real Property/ Asset Coordinator	1.00	1.00
Long Range Planner	1.00	1.00
Project Manager	4.00	6.00
Architect	1.00	1.00
Analyst GIS Planner	1.00	1.00
Real Property/ Facilities Specialist II	1.00	1.00
Specialist I	1.00	2.00
<b>Total</b>	<b>17.68</b>	<b>18.75</b>

Maintenance	2021 FTE	2022 FTE
Supervisor	6.90	6.90
Manager	1.00	5.00
Data Entry Clerk	2.00	2.00
HVAC Technician	10.00	10.00
Analyst	5.00	4.32
Technicians - Maintenance	26.99	23.87
Painter	9.00	9.00
Plumber	8.00	8.00
Mechanic	1.00	1.00
Utility Worker	23.00	18.00
Welder	1.00	1.00
Carpenter	10.00	10.00
AV/Communication Specialist	8.00	8.00
Electrician	13.00	13.00
Delivery Person	4.00	4.00
Specialist II	-	8.87
Facility Manager	39.75	39.75
<b>Total</b>	<b>168.64</b>	<b>172.71</b>

Other Capital Staff	2021 FTE	2022 FTE
Director	0.81	0.45
Secretary	1.10	0.39
Supervisor	-	0.16
Exec Direc/Environmental Mgmt	-	0.75
Specialist II	-	0.10
Inspector/Health and Safety	1.00	1.00
Supervisor/School and District Operations	1.00	1.00
Specialist/Safety and Security	1.00	1.00
Buyer	0.26	0.10
Purchasing Specialist	0.03	0.13
Attorney	0.10	0.10
<b>Total</b>	<b>5.30</b>	<b>5.18</b>

# SPECIAL REVENUE FUNDS NARRATIVE

## 2021-2022

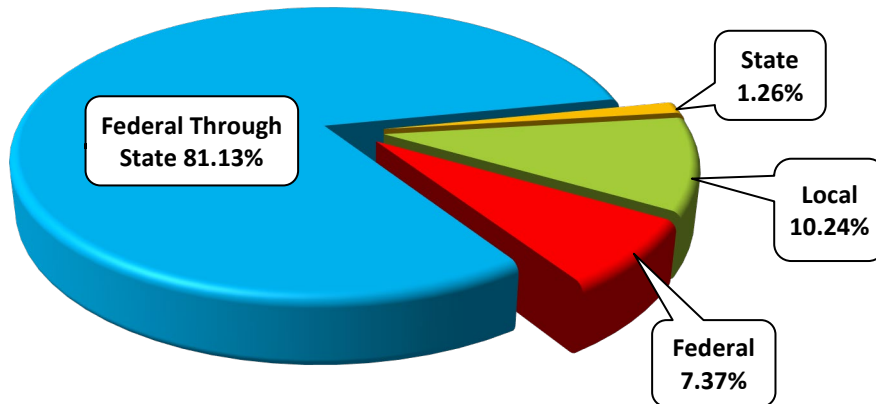
Special Revenue funds are comprised of Nutrition Services, School Activity Funds and Grants/Awards received from various State, Federal and Local agencies.

The Nutrition Services fund is used to account for revenue generated in the Nutrition Services Department. This revenue can only be used for food service operations. The majority of the revenue for this department comes from federal and state meal reimbursements, as well as from the proceeds of students paying for reduced or full priced meals.

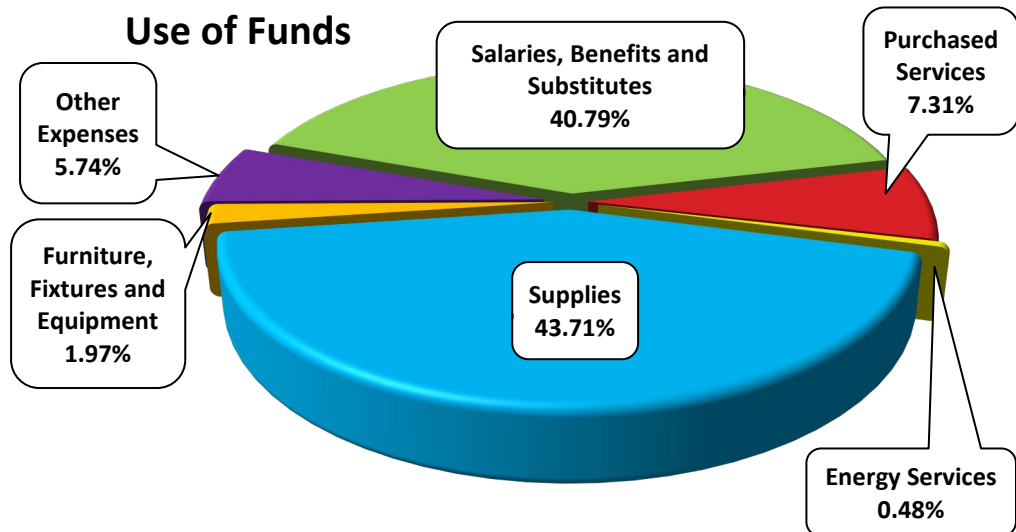
School Activity Funds are monies collected for clubs, organizations, classes, athletics or extracurricular activities by school personnel to be used for the benefit of the school or a school-sponsored activity.

Grants/Awards are a non-repayable revenue source which allows the District to offer services above those funded by the Florida Education Finance Program (FEFP), further enhancing the educational delivery system. Grant funds are usually provided for a specific purpose. Therefore, they require some level of compliance and reporting by the recipient and are frequently reviewed and/or audited.

### Source of Funds



### Use of Funds



## SPECIAL REVENUE FUNDS SUMMARY

### 2021-2022

Source of Funds	Nutrition Services	Federal Programs	Federal Education Stabilization	School Activity Funds	Total
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<b>Beginning Fund Equity</b>	<b>\$ 10,421,787</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,377,586</b>	<b>\$ 16,799,373</b>
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Revenues					
Federal Sources	\$ -	\$ 8,890,616	\$ -	\$ -	\$ 8,890,616
Federal Through State	20,719,540	36,291,904	40,862,681	-	97,874,125
State Sources	260,000	1,264,338	-	-	1,524,338
Local Sources	2,120,000	1,063,995	-	9,166,843	12,350,838
<b>Total Revenues</b>	<b>\$ 23,099,540</b>	<b>\$ 47,510,853</b>	<b>\$ 40,862,681</b>	<b>\$ 9,166,843</b>	<b>\$ 120,639,917</b>

<b>Total Source of Funds</b>	<b>\$ 33,521,327</b>	<b>\$ 47,510,853</b>	<b>\$ 40,862,681</b>	<b>\$ 15,544,429</b>	<b>\$ 137,439,290</b>
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Use of Funds	Nutrition Services	Grants	Cares Act (ESSER)	School Activity Funds	Total
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Appropriations					
Salaries	\$ 8,591,158	\$ 26,024,951	\$ 1,205,490	\$ -	\$ 35,821,599
Benefits	4,081,886	9,630,082	374,509	-	14,086,477
Purchased Services	700,892	4,400,773	1,884,497	2,019,758	9,005,920
Energy Services	510,000	68,292	-	11,958	590,250
Supplies	10,659,150	3,540,882	35,441,019	4,163,086	53,804,137
Furniture, Fixtures and Equipment	495,169	1,540,748	104,371	287,646	2,427,934
Other	530,000	2,305,125	1,852,795	2,684,396	7,372,316
<b>Total Appropriations</b>	<b>\$ 25,568,255</b>	<b>\$ 47,510,853</b>	<b>\$ 40,862,681</b>	<b>\$ 9,166,844</b>	<b>\$ 123,108,633</b>

<b>Ending Fund Equity</b>	<b>\$ 7,953,072</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,377,585</b>	<b>\$ 14,330,657</b>
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<b>Total Use of Funds</b>	<b>\$ 33,521,327</b>	<b>\$ 47,510,853</b>	<b>\$ 40,862,681</b>	<b>\$ 15,544,429</b>	<b>\$ 137,439,290</b>
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# SPECIAL REVENUE FUNDS GRANTS LISTING

## 2021-2022

Grant Description	Amount	Project Coordinator
Lorenzo Walker Technical College Pell Grant	\$ 1,061,000	Yolanda Flores
Federal Supplemental Educational Opportunity Grant (FSEOG) and Match	12,633	Yolanda Flores
Immokalee Technical College Pell Grant	520,600	Dorin Oxender
Perkins Vocational and Technical Secondary	430,207	Carlos Artime
Perkins Postsecondary Career	199,881	Y. Flores/D. Oxender
Title IX, Education of Homeless Children and Youth	120,000	Dr. Tammy Caraker
Title IV, Part A Student Support and Academic Enrichment	992,155	Dr. Tammy Caraker
Farmworker Jobs Program	363,887	Dorin Oxender
IDEA Part B Entitlement	10,774,000	Rick Duggan
IDEA Part B Exceptional Student Education (ESE) Preschool Handicapped	389,637	Rick Duggan
Cares Act ESSER II	27,276,838	Dr. Tammy Caraker
Cares Act ESSER II - Academic Acceleration	7,273,823	Dr. Tammy Caraker
Cares Act ESSER II - Technical Assistance	1,818,456	Dr. Tammy Caraker
Title III, English Language Acquisition	1,224,912	Dr. Elizabeth Alves
Title II, Teacher and Principal Training	1,973,360	Dr. Tammy Caraker
Adult Basic Education	668,608	Yolanda Flores
English Literacy and Civics Education	270,801	Yolanda Flores
Title I, Part C Migrant	4,437,245	Dr. Tammy Caraker
Title I, Part A Basic	11,678,197	Dr. Tammy Caraker
Title I, Part D Delinquent Program	147,930	Dr. Tammy Caraker
Title I, Part A Unified School Improvement Grant	556,225	Dr. Tammy Caraker
Title I, Part A School Improvement Cohort Year 5 of 5	250,000	Dr. Tammy Caraker
Head Start Main Grant Year 3	4,116,574	Jennifer Kincaid
Head Start Training Year 3	38,161	Jennifer Kincaid
Driver's Education Slosberg Grant	141,000	Dr. Leslie Ricciardelli
2020/2021 Projects Carry Forward	11,637,404	Various
<b>Total \$ 88,373,534</b>		

# INTERNAL SERVICE FUNDS NARRATIVE

## 2021-2022

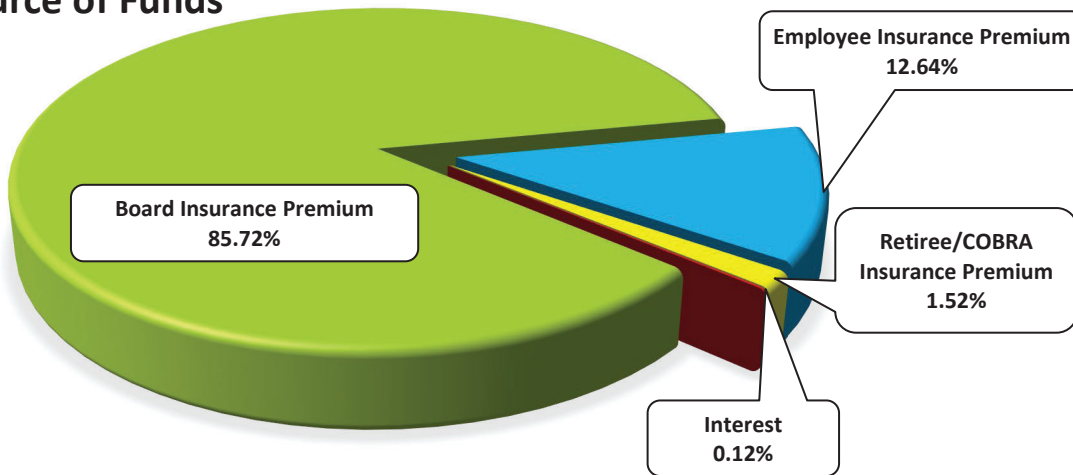
Internal Service Funds account for the District's individual self-insurance programs and the Employee Benefits Plan. An independent actuary reviews these self-insured plans on an annual basis. A large portion of revenues in the Health Fund and Workers' Compensation Fund are also recorded as fringe benefit expenditures in other funds. Internal Service Funds include:

**Health Benefits:** The Board contributes an amount set every year per insured employee to this fund. Employees may add spouse and dependents to the plan at an additional cost.

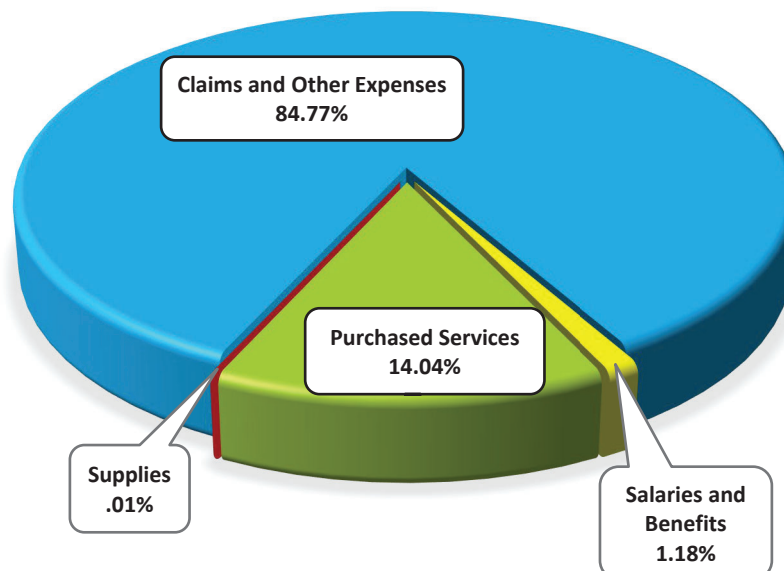
**Workers' Compensation:** The Board contributes a percentage of each employee's salary to this fund for workers' compensation charges and related expenses.

**Medical and Dependent Care Flexible Spending Accounts:** These benefit plans allow employees to use pre-tax dollars for medical and dependent care, thus reducing their taxable income and taxes.

### Source of Funds



### Use of Funds



## INTERNAL SERVICE FUNDS SUMMARY 2021-2022

Source of Funds	Health Insurance	Workers' Compensation	Flexible Spending Program	Total
<b>Beginning Fund Equity</b>	\$ 24,461,286	\$ 11,726,856	\$ 588,722	\$ 36,776,864
<b>Revenues</b>				
Interest	\$ 50,000	\$ 25,000	\$ 1,600	\$ 76,600
Board Insurance Premium	52,199,952	1,200,000	75,000	53,474,952
Employee Insurance Premium	6,500,000	-	1,387,000	7,887,000
Retiree/COBRA Insurance Premium	950,000	-	-	950,000
<b>Total Revenues</b>	<b>\$ 59,699,952</b>	<b>\$ 1,225,000</b>	<b>\$ 1,463,600</b>	<b>\$ 62,388,552</b>
<b>Total Source of Funds</b>	<b>\$ 84,161,238</b>	<b>\$ 12,951,856</b>	<b>\$ 2,052,322</b>	<b>\$ 99,165,416</b>

Use of Funds	Health Insurance	Workers' Compensation	Flexible Spending Program	Total
<b>Appropriations</b>				
Salaries	\$ 499,918	\$ 78,660	\$ -	\$ 578,578
Benefits	168,118	24,481	-	192,599
Purchased Services	8,571,060	455,500	140,706	9,167,266
Supplies	4,000	200	-	4,200
Claims and Other Expenses	53,300,500	635,350	1,387,000	55,322,850
<b>Total Appropriations</b>	<b>\$ 62,543,596</b>	<b>\$ 1,194,191</b>	<b>\$ 1,527,706</b>	<b>\$ 65,265,493</b>
<b>Ending Fund Equity</b>	<b>\$ 21,617,642</b>	<b>\$ 11,757,665</b>	<b>\$ 524,616</b>	<b>\$ 33,899,923</b>
<b>Total Use of Funds</b>	<b>\$ 84,161,238</b>	<b>\$ 12,951,856</b>	<b>\$ 2,052,322</b>	<b>\$ 99,165,416</b>