

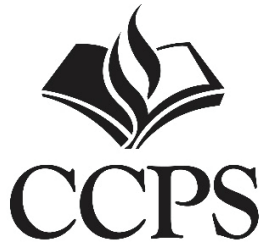


CCPS

Collier County
Public Schools

Final Budget

2020-2021



Collier County Public Schools

www.collierschools.com

Dr. Kamela Patton
Superintendent of Schools

THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY

Stephanie Lucarelli, Chair
Erick Carter, Vice Chair
Roy M. Terry, Member
Jen Mitchell, 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:

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Dr. Martin Luther King, Jr. Administrative Center
5775 Osceola Trail
Naples, Florida 34109-0919

Report Number:
09082020-01

Coordinated by:
Artus Nemati
Director of Budget

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, national origin, sex, 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: Educational Equity Act, Title IX, Section 504 (Rehabilitation Act) or the Americans with Disabilities Act, contact Valerie Wenrich, Executive Director, Human Resources and Deputy Title IX Coordinator for Employees, (239) 377-0351, The District School Board of Collier County, 5775 Osceola Trail, Naples, Florida 34109.

Students: Educational Equity Act, Title IX, or the Age Discrimination Act of 1975, contact Stephen McFadden, Coordinator, School Counseling K-8, and Deputy Title IX Coordinator for Students, (239) 377-0517, The District School Board of Collier County, 5775 Osceola Trail, Naples, Florida 34109

Section 504 (Rehabilitation Act) and the Americans with Disabilities Act, contact Dr. Dena Landry, Coordinator, Psychological Services, (239) 377-0521, The District School Board of Collier County, 5775 Osceola Trail, Naples, Florida, 34109.

DISTRICT SCHOOL BOARD OF COLLIER COUNTY

FINAL BUDGET FOR FISCAL YEAR 2020-2021

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COLLIER COUNTY
FINAL BUDGET FOR FISCAL YEAR 2020-2021**

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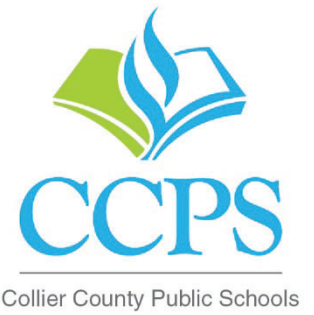
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SCHOOL BOARD AND EXECUTIVE STAFF



SCHOOL BOARD MEMBERS

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

OFFICE OF THE SUPERINTENDENT

Dr. Kamela Patton, Superintendent

EXECUTIVE STAFF

DISTRICT GENERAL COUNSEL

Jonathan Fishbane, District General Counsel

SCHOOL AND DISTRICT OPERATIONS

Dr. Tammy Caraker, Associate Superintendent School and District Operations

Robert Spencer, Assistant Superintendent Financial Services

Brian Stewart, Chief Financial Officer

Timothy Kutz, Executive Director School and District Operations

Marc Rouleau, Executive Director Facilities Management

TEACHING AND LEARNING

Dr. Peggy Aune, Associate Superintendent Teaching and Learning

Dr. Leslie Ricciardelli, Assistant Superintendent Teaching and Learning

Dr. Elizabeth Alves, Executive Director Teaching and Learning

Dr. Cheng Ang, Executive Director Accountability and Data Management

Richard Duggan, Executive Director Exceptional Education and Student Support Services

Jennifer Kincaid, Executive Director Elementary Leadership, School Improvement, Differentiated Accountability and Media Services

Chuck Frontz, Executive Director Elementary Leadership, School Improvement and Differentiated Accountability

Kevin Saba, Executive Director, Post-Secondary/Secondary Leadership, Career and Technical Education (CTE) and Interscholastic Athletics and Activities

COMMUNICATION AND COMMUNITY ENGAGEMENT

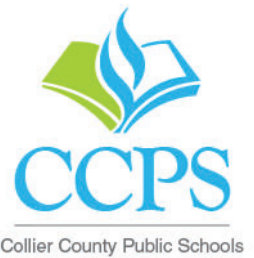
Chad Oliver, Executive Director Communication and Community Engagement

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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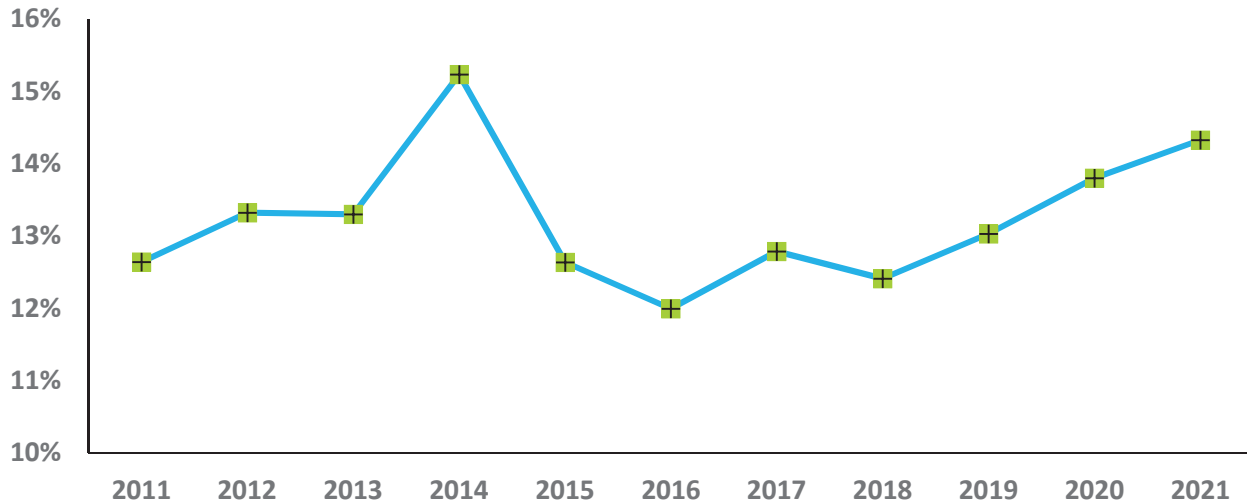
I. INTRODUCTION

BUDGET AT A GLANCE

2020-2021

* Total Florida Education Funding Program (FEFP) revenue increased by \$208 per student compared to the prior year, but most of these funds came with requirements for new costs. These new cost elements include the introduction of the Teacher Salary Increase Allocation. Other restricted funding includes Safe Schools, Mental Health Services, Class Size Reduction and Instructional Materials Allocations.

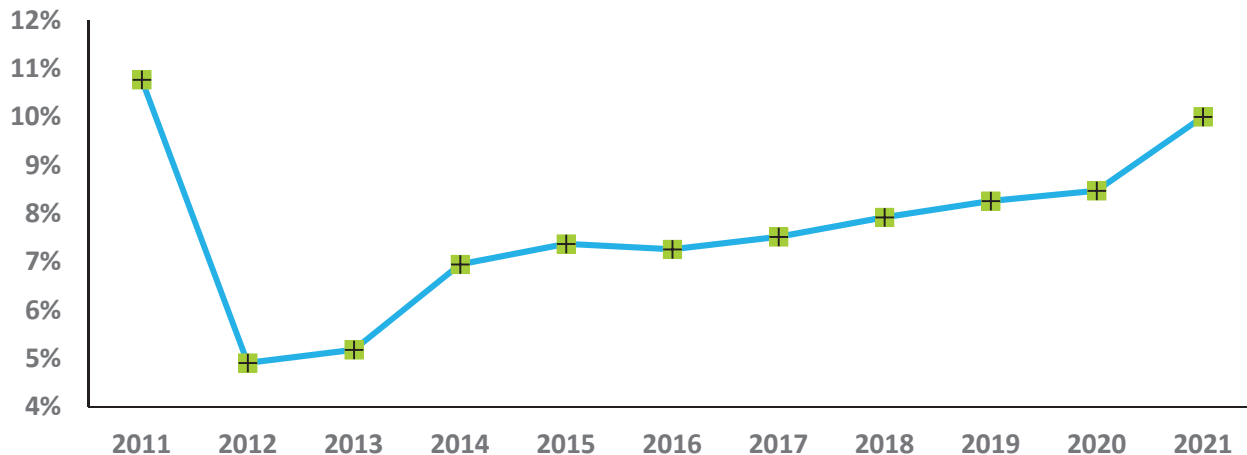
Restricted/Categorical Funding as Percentage of Total FEFP



* Included in the \$208 per student increase is the Base Student Allocation, which increased by \$40 per student compared to FY 2020.

* State mandated employer contributions to the Florida Retirement System (FRS) increased by 18% over the prior year. This increase, in addition to the increased cost in health insurance benefits, consumed a majority of the Base Student Allocation revenue increase.

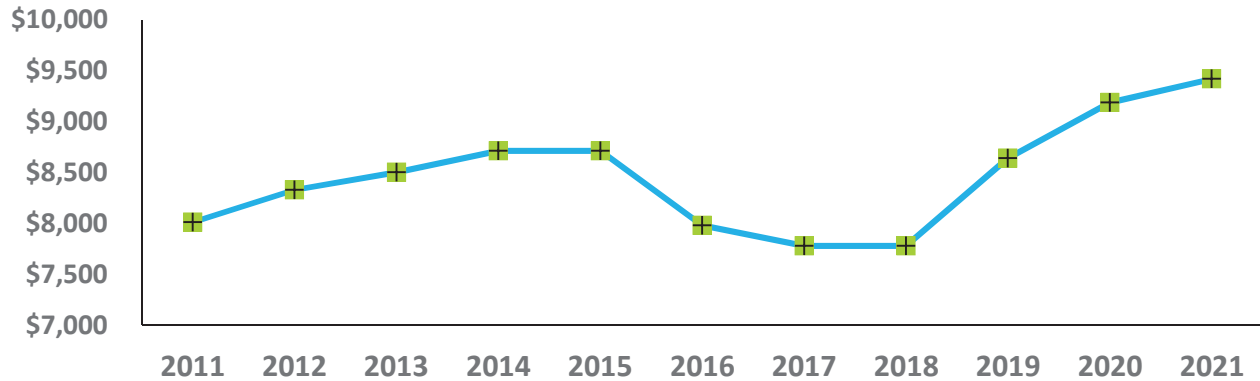
FRS Employer Contribution Rate



BUDGET AT A GLANCE

2020-2021

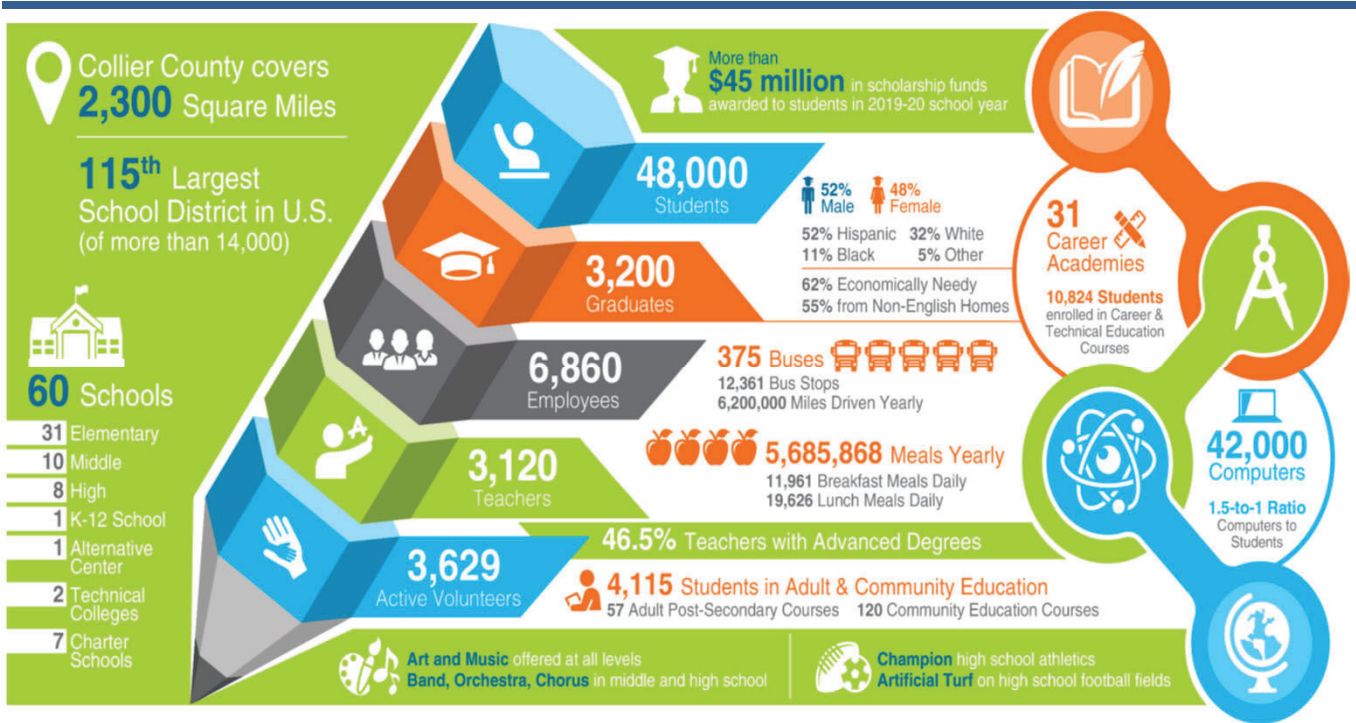
Health Insurance Cost per Employee



- * Starting March 13, 2020 through to the end of the school year, all District school sites were closed while learning continued virtually in response to the COVID-19 pandemic. As the District reopens physical locations in FY 2021, the proposed budget as presented includes items which show an increase from prior year due to these circumstances.
- * The District restructured two elementary schools into four separate schools, creating Herbert Cambridge Elementary and Lavern Gaynor Elementary. In addition, eCollier Academy was established to facilitate learning in an online environment.
- * District Lottery/School Recognition funds were excluded from the FEFP for FY 2021. This resulted in a \$2.2M reduction in anticipated revenue and related appropriations.
- * The proposed General Fund tax levy for the Collier County School District is 3.516 mills, which is 0.952 mills (or 21%) lower than the typical Florida school district millage of 4.468 mills.
- * The proposed budget, as currently allocated, has an operating deficit of approximately \$25.9 million. This deficit will be funded from the reserve established for budget shortfalls. This reserve is projected to be mostly depleted by the end of FY 2021. All expenditures are planned based on revenue forecasts. If the economic situation changes, the Florida Legislature may reduce operational funding to school districts which would necessitate changes in the proposed budget. Additionally, the proposed budget includes appropriations related to the new challenges created by the COVID-19 pandemic supported by the General (Operating) Fund. These appropriations are monitored and reviewed by the District, and to the extent possible, a portion may be eligible to be funded through new sources such as the CARES Act.
- * Budgeted salaries, fringe benefits and substitutes are proposed to be 72.65% of General Fund expenditures.
- * The operating appropriations per student for FY 2021, excluding Workforce Education and Voluntary Pre-Kindergarten, is approximately \$10,580 per student.
- * The District plans to be debt free in 2026 and continues to save for the construction of a new 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

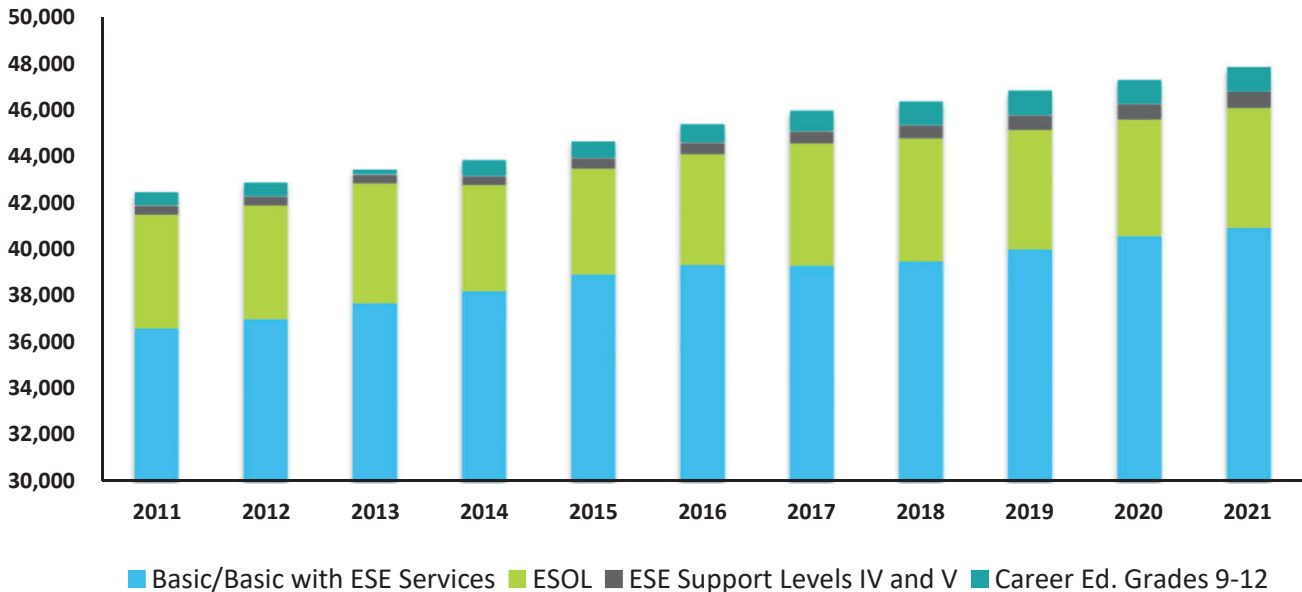
2020-2021



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
2019-20	40,548	5,020	663	1,019	47,250	
2020-21	40,910	5,147	715	1,025	47,797	1.16%

Student Unweighted FTE by Program



II. MILLAGE, TAXES AND PROJECTED STUDENTS

II. MILLAGE, TAXES AND PROJECTED STUDENTS

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II. MILLAGE, TAXES AND PROJECTED STUDENTS

SCHOOL TAX MILLAGE ANALYSIS

2020-2021

	Value	% Change
Actual 2019-2020 Roll (Final)	\$ 97,955,050,730	
Plus New Construction 2020-2021	2,424,403,861	2.48%
Plus Increased Value of Existing Property	3,083,226,429	3.14%
Tax Roll For 2020-2021	\$ 103,462,681,020	5.62%

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

	2019-2020 ACTUAL MILLAGE	2020-2021 ROLL-BACK MILLAGE***	PROPOSED 2020-2021 MILLAGE
General Fund			
Required Local Effort (RLE) - State Law*	2.8350	2.7485	2.7680
Discretionary**	0.7480	0.7252	0.7480
Total General Fund Millage	3.5830	3.4737	3.5160
Capital Outlay	1.5000	1.4542	1.5000
Total Millage Levy	5.0830	4.9279	5.0160

* RLE Millage is set by the Legislature. The School Board must levy the required amount. The 2019-2020 millage includes a prior period adjustment.

** Although officially designated as *Discretionary Millage*, proceeds from this levy are included in the per student funding amounts published by the Governor and Legislature.

*** 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 1.79%

Change In Total Millage Rate, Prior Year Actual To Proposed (1.32%)



For fiscal year 2021, the typical Florida school district General Fund Millage is approximately 4.468 mills. The proposed General Fund Millage for Collier School District is 21% less than the typical Florida school district.

SCHOOL TAX PROCEEDS ANALYSIS

2020-2021

Tax Collections - Millage Proceeds (at 96% Collection Rate)			
	2019-2020 Calculated Millage* Proceeds	2020-2021 Proposed Millage Proceeds	Percentage of Change
General Fund			
Required Local Effort (RLE) - State Law	\$ 266,594,466	\$ 274,929,313	
Discretionary	70,339,563	74,294,482	
Total General Fund Proceeds	\$ 336,934,029	\$ 349,223,795	3.65%
Capital Outlay	141,055,273	148,986,261	
Total Millage Proceeds	\$ 477,989,302	\$ 498,210,056	4.23%
Less Millage Proceeds from New Construction		(11,674,377)	
Net Millage Proceed		\$ 486,535,679	1.79%

* 2019-2020 millage includes prior period adjustment

✦ Although total millage proceeds increased by 4.23%, after deducting the proceeds from new construction, the net increase in tax revenue, as defined by TRIM (Truth In Millage), is 1.79%.

Collier County Tax Comparison									
School Year	2010-2011			2019-2020			2020-2021 FORECASTED		
Number of Students	42,429			47,250			47,797		
Tax Roll	\$63,491,709,774			\$97,955,050,730			\$103,462,681,020		
General Operating Fund	General Operating Taxes	Per Student	Millage	General Operating Taxes	Per Student	Millage	General Operating Taxes	Per Student	Millage
Required Local Effort Millage	\$ 206,767,102	\$ 4,873	3.428	\$ 266,594,466	\$ 5,642	2.835	\$ 274,929,313	\$ 5,752	2.768
Discretionary Millage	45,117,209	1,063	0.748	70,339,563	1,489	0.748	74,294,482	1,554	0.748
Voter Referendum	15,079,281	355	0.250						
Subtotal Operating	\$ 266,963,592	\$ 6,291	4.426	\$ 336,934,029	\$ 7,131	3.583	\$ 349,223,795	\$ 7,306	3.516
Capital Funding	Capital Fund Taxes	Per Student	Millage	Capital Fund Taxes	Per Student	Millage	Capital Fund Taxes	Per Student	Millage
Capital Improvement Millage	\$ 75,396,405	\$ 1,777	1.250	\$ 141,055,273	2,985	1.500	\$ 148,986,261	3,117	1.500
Total Taxes	\$ 342,359,997	\$ 8,068	5.676	\$ 477,989,302	\$ 10,116	5.083	\$ 498,210,056	\$ 10,423	5.016

PROPOSED CHANGE IN SCHOOL TAXATION FOR HOMEOWNERS 2020-2021

WITH HOMESTEAD EXEMPTION:

	FY 2020		FY 2021 With 2.3% Increase in Assessed Value	
Assessed Value		\$ 325,000		\$ 332,475
Homestead Exemption		(25,000)		(25,000)
School Taxable Value		\$ 300,000		\$ 307,475

	Millage	Tax	Millage	Tax
Required Local Effort (State Levy)	2.835	\$ 850.50	2.768	\$ 851.09
Discretionary Millage (School Board Levy)	2.248	\$ 674.40	2.248	\$ 691.20
Total	5.083	\$ 1,524.90	5.016	\$ 1,542.29

Change **\$ 17.39**

WITHOUT HOMESTEAD EXEMPTION:

	FY 2020		FY 2021 With 3.14% Increase in Assessed Value	
Assessed Value		\$ 325,000		\$ 335,205
Homestead Exemption		-		-
School Taxable Value		\$ 325,000		\$ 335,205

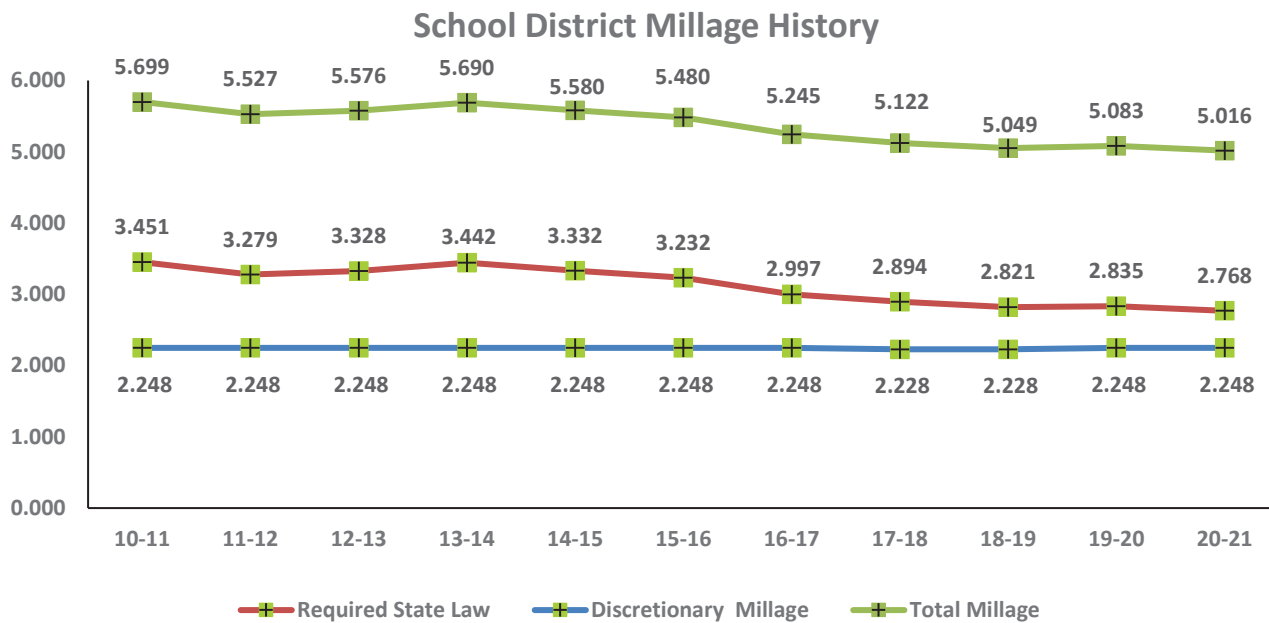
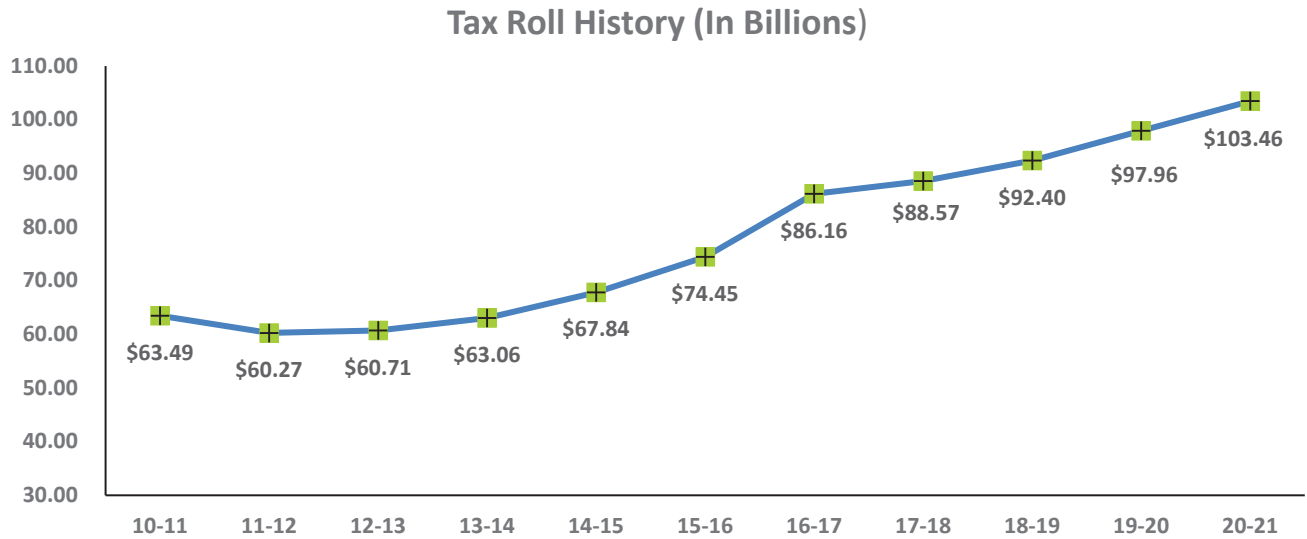
	Millage	Tax	Millage	Tax
Required Local Effort (State Levy)	2.835	\$ 921.38	2.768	\$ 927.85
Discretionary Millage (School Board Levy)	2.248	\$ 730.60	2.248	\$ 753.54
Total	5.083	\$ 1,651.98	5.016	\$ 1,681.39

Change **\$ 29.41**

Did you know?

- For Homesteaded owners, the maximum increase in Assessed Value this year is 2.3%, as determined by the Florida Department of Revenue (DOR).
- One Mill equals \$1 for every \$1,000 of taxable value.
- A Millage rate of 5.016 means \$5.016 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 2020-2021



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

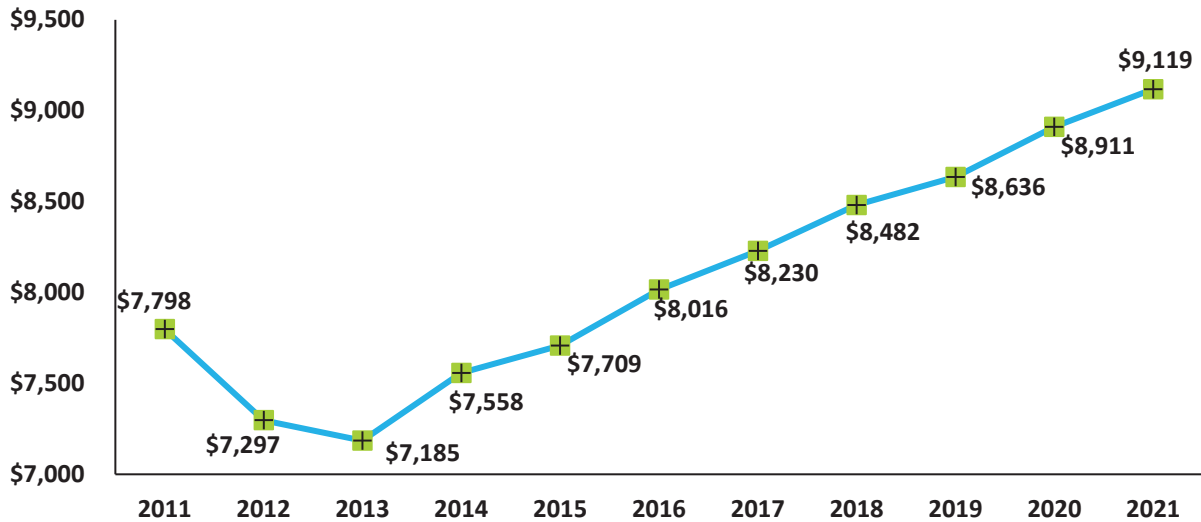
As displayed, Discretionary Local Millage has remained relatively constant, while the State Required Millage has seen the most fluctuation.

Fiscal Year	Tax Roll	Required State Law	Discretionary Local	Total Millage
2019-2020	\$ 97,955,050,730	2.835	2.248	5.083
2020-2021	\$ 103,462,681,020	2.768	2.248	5.016
% Change	5.62%	(2.36%)	0.00%	(1.32%)

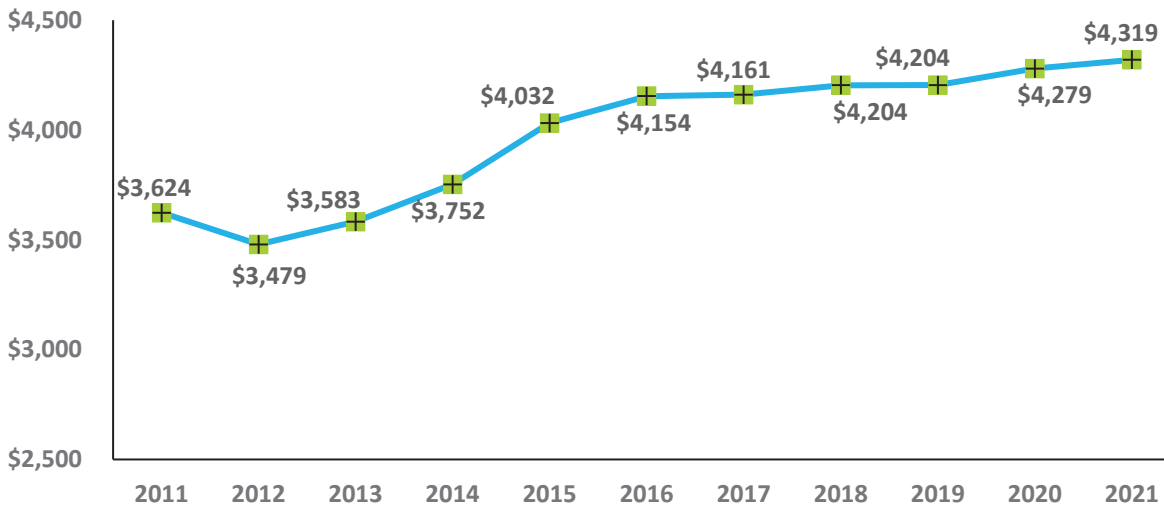
FEFP PER STUDENT FUNDING

HISTORICAL DATA - COLLIER COUNTY 2020-2021

Actual FEFP Funds Per Student



Base Student Allocation



- * Total Florida Education Finance Program (FEFP) funds per student have increased by \$208 from FY 2020. This equates to an approximate 2.33% increase compared to the prior year.
- * Base Student Allocation (BSA) funds per student have increased by \$40 from FY 2020. This equates to an approximate 0.93% 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 2020-2021

FTE Students 47,797.31	X	Program Cost Factors	=	Weighted FTE Students 53,672.99	X	Base Student Allocation \$ 4,319.49	X	District Cost Differential 1.0500	=
Base Funding \$ 243,431,941	+	Declining Enrollment and Sparsity \$ -	+	State - Funded Discretionary Contribution \$ -	+	Salary Enhancement \$ 8,837,692	+	Turnaround \$ -	+
DJJ Supplements \$ 151,715	+	Safe Schools \$ 2,579,664	+	Reading Program \$ 2,262,382	+	Supplemental Academic Instruction \$ 10,947,837	+	ESE Guaranteed Allocation \$ 23,080,787	+
Instructional Materials \$ 4,036,139	+	Teacher Classroom Supply Assist. \$ 907,411	+	Student Transportation \$ 7,513,638	+	Low Performing Schools * \$ -	+	Digital Classrooms Allocation \$ 111,731	+
Mental Health \$ 1,653,597	+	Proration of Funds \$ -	=	Gross State and Local FEFP Dollars \$ 305,514,534	-	Required Local Effort \$ 274,929,313	=	Net State FEFP Allocation \$ 30,585,221	+
Class Size Reduction \$ 56,057,542	+	School Recognition * \$ -	+	Discretionary Lottery * \$ -	+	McKay and Family Empowerment \$ (2,374,286)	=	Total State FEFP Allocation \$ 84,268,477	
Required Local Effort \$ 274,929,313	+	Discretionary Local Effort \$ 74,294,482	=	Total Local Funding \$ 349,223,795	+	Total State FEFP Allocation \$ 84,268,477	=	Total FEFP Funding \$ 433,492,272	

Categorical Funding

* Categorical funding not allocated by the Legislature for FY20-21



III. FUNDS AND SUMMARIES

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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 2020-2021 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/fefp/>.

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY ARE 2.1% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	NUTRITION SERVICES	INTERNAL SERVICE	TOTAL ALL FUNDS
ESTIMATED REVENUES							
Federal Direct Sources	490,000	-	-	5,452,340	-	-	5,942,340
Federal Through State	-	-	-	-	6,055	-	6,055
State Sources	-	-	-	-	10,000	-	10,000
Local Sources	-	-	-	-	8,855	61,724,029	61,732,884
TOTAL SOURCES							
Transfers In	34,743,470	35,000,000	-	-	3,584,145	61,724,029	73,327,615
Non-Revenue Sources	5,000	-	-	-	-	-	5,000
Fund Balance July 1, 2020	88,194,311	7,368,996	217,789,340	6,524,402	10,284,111	39,952,011	370,113,171
TOTAL REVENUES, TRANSFERS & BALANCES	579,034,379	42,522,358	382,814,043	69,085,245	36,388,166	101,676,040	1,211,520,231
EXPENDITURES							
Instruction	334,507,270	-	-	37,246,049	-	-	371,753,319
Pupil Personnel Services	20,865,551	-	-	3,667,380	-	-	24,532,931
Instructional Media Services	-	-	-	151,834	-	-	151,834
Instructional and Curriculum Services	-	-	-	7,550,453	-	-	7,550,453
Instructional Staff Training	-	-	-	6,263,071	-	-	6,263,071
Instruction Related Technology	-	-	-	144,486	-	-	144,486
Board of Education, Local Government	-	-	-	-	-	-	1,959,225
General Administration	-	-	-	-	-	-	568,956
School Administration	-	-	-	-	-	-	802,495
Facilities Acquisition and Construction	1,838,159	-	141,063,311	-	-	-	142,901,470
Fiscal Services	3,747,135	-	-	-	-	-	3,747,135
Food Services	-	-	-	-	-	-	349,910
Central Services	10,790,485	-	-	-	-	-	10,790,485
Pupil Transportation Services	25,479,581	-	6,509,551	-	-	-	31,989,132
Operation of Plant	39,243,491	-	-	-	-	-	39,243,491
Maintenance of Plant	18,525,102	-	-	3,274	-	-	18,528,376
Administrative Technology Services	5,530,409	-	-	1,004,400	-	-	6,534,809
Debt Service/Other	-	35,642,403	-	-	-	-	35,642,403
TOTAL EXPENDITURES	520,034,219	35,642,403	147,572,913	62,432,434	27,349,910	64,382,704	857,414,640
Transfers Out	3,584,145	-	69,743,470	-	-	-	73,327,615
Fund Balances June 30, 2021	55,416,015	6,879,955	165,497,660	6,652,811	9,038,256	37,293,279	280,777,976
TOTAL APPROPRIATED EXPENDITURES	579,034,379	42,522,358	382,814,043	69,085,245	36,388,166	101,676,040	1,211,520,231

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 2020-2021 DISTRICT SCHOOL BOARD OF COLLIER COUNTY

PROPOSED MILLAGE LEVIES SUBJECT TO 10 MILL CAP:

Required Local Effort (Including Prior Period Funding Adjustment Millage)	2.7680
Local Capital Improvement (Capital Outlay)	1.5000
Discretionary Capital Improvement	0.0000
Discretionary Operating	0.7480

PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10 MILL CAP:

Operating or Capital Not to Exceed 2 Years	0.0000
Debt Service	0.0000

TOTAL MILLAGE

5.0160

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY ARE 1.7% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

ESTIMATED REVENUES	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	NUTRITION SERVICES	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Direct Sources	490,000	-	-	5,452,340	-	-	5,942,340
Federal Through State	1,100,000	-	-	45,092,282	20,705,055	-	66,897,337
State Sources	96,257,355	-	3,603,005	1,572,331	130,000	-	101,562,691
Local Sources	358,244,243	153,362	161,421,698	10,443,890	1,684,855	61,724,029	593,672,077
TOTAL SOURCES	456,091,598	153,362	165,024,703	62,560,843	22,519,910	61,724,029	768,074,445
Transfers In	34,743,470	35,000,000	-	-	3,584,145	-	73,327,615
Non-Revenue Sources	5,000	-	-	-	-	-	5,000
Fund Balance July 1, 2020	88,194,311	7,368,996	217,789,340	6,524,402	10,284,111	39,952,011	370,113,171
TOTAL REVENUES, TRANSFERS & BALANCES	579,034,379	42,522,358	382,814,043	69,085,245	36,388,166	101,676,040	1,211,520,231

EXPENDITURES

Instruction	334,507,270	-	-	37,246,049	-	-	371,753,319
Pupil Personnel Services	20,865,551	-	-	3,667,380	-	-	24,532,931
Instructional Media Services	6,486,571	-	-	151,834	-	-	6,638,405
Instructional and Curriculum Development Services	8,499,293	-	-	7,550,453	-	-	16,049,746
Instructional Staff Training	5,163,915	-	-	6,263,071	-	-	11,426,986
Instruction Related Technology	1,817,739	-	-	141,486	-	-	1,959,225
Board of Education, Legal and Audits	1,568,956	-	-	-	-	-	1,568,956
General Administration	2,299,141	-	-	1,503,354	-	-	3,802,495
School Administration	33,671,521	-	-	1,480,980	-	-	35,152,501
Facilities Acquisition and Construction	1,838,059	-	141,063,374	100,518	-	-	143,001,951
Fiscal Services	3,747,135	-	-	-	-	-	3,747,135
Food Services	-	-	-	-	27,349,910	-	27,349,910
Central Services	10,790,485	-	-	335,575	-	64,382,761	75,508,821
Pupil Transportation Services	25,479,581	-	6,509,539	488,479	-	-	32,477,599
Operation of Plant	39,243,491	-	-	2,495,581	-	-	41,739,072
Maintenance of Plant	18,525,102	-	-	3,274	-	-	18,528,376
Administrative Technology Services	5,530,409	-	-	1,004,400	-	-	6,534,809
Debt Service/Other	-	35,642,403	-	-	-	-	35,642,403
TOTAL EXPENDITURES	520,034,219	35,642,403	147,572,913	62,432,434	27,349,910	64,382,761	857,414,640
Transfers Out	3,584,145	-	69,743,470	-	-	-	73,327,615
Fund Balances June 30, 2021	55,416,015	6,879,955	165,497,660	6,652,811	9,038,256	37,293,279	280,777,976
TOTAL APPROPRIATED EXPENDITURES,	579,034,379	42,522,358	382,814,043	69,085,245	36,388,166	101,676,040	1,211,520,231
TRANSFERS & BALANCES	579,034,379	42,522,358	382,814,043	69,085,245	36,388,166	101,676,040	1,211,520,231

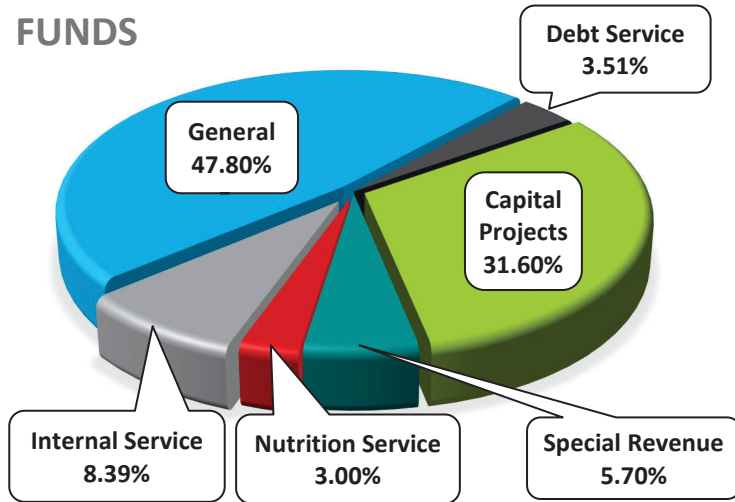
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

BUDGET SUMMARY REDUNDANCIES

2020-2021

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	\$ 579,034,379
Debt Service	42,522,358
Capital Projects	382,814,043
Special Revenue	69,085,245
Nutrition Service	36,388,166
Internal Service	101,676,040
	\$ 1,211,520,231

Budgeted Expenditures Less Redundancies	
Total All Funds (including balances carried forward)	\$ 1,211,520,231
Less:	
Ending Fund Balances (including non-spendable amounts, reserves for fiscal solvency)	(280,777,976)
Transfers between funds redundancy	(73,327,615)
Internal Service (Insurance) redundancy	(64,382,761)
Adult Education (Workforce Development)/Voluntary Pre-Kindergarten)	(14,392,534)
	\$ 778,639,345

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

Budgeted: 47,797 students

Budgeted Expenditure Amount per Student	
Total All Funds	\$ 16,291
Nutrition Services Fund	572
Grants/Special Revenue Fund	1,306
Capital Projects Fund	3,087
Debt Service Fund	746
General Fund*	10,580

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

GENERAL FUND NARRATIVE

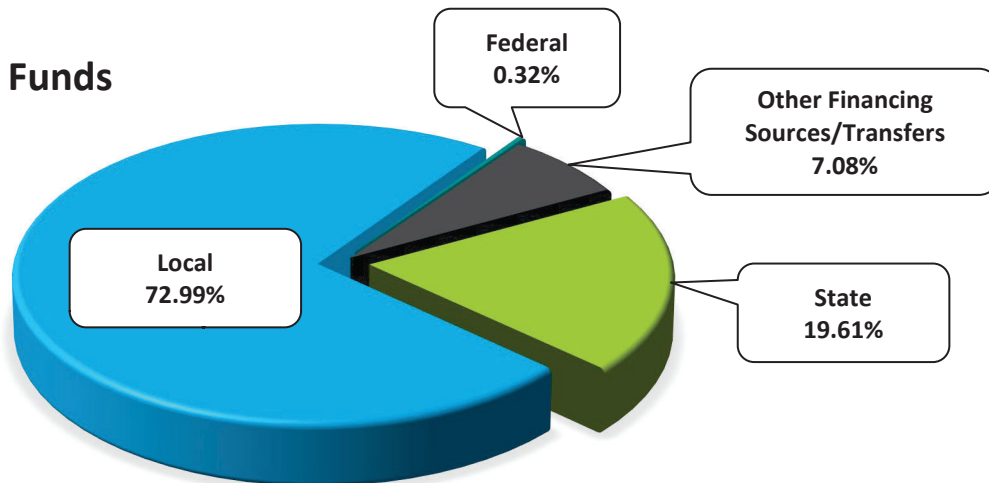
2020-2021

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.

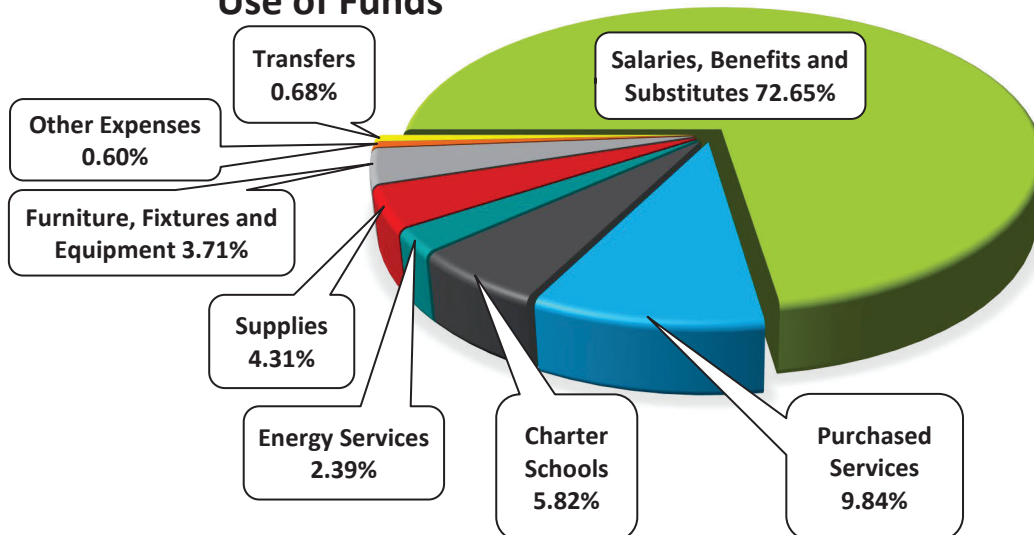
The Florida Education Finance Program (FEFP) provides equalized per student funding for school districts. This equalization of funding concept guarantees each student the availability of educational programs and services substantially equal to those available to any similar student, notwithstanding geographic 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 2020-2021

Beginning Balance		
Prior Year Reserves Brought Forward	\$ 69,190,394	
Encumbrances Carried Forward	7,372,894	
Carry Forward for Projects and Schools	11,631,023	
Other	-	
Total Beginning Fund Balance		88,194,311
Revenues, Transfers and Non Revenue Receipts		\$ 490,840,068
Total Funds Available for Appropriations or Reserves		\$ 579,034,379

Appropriations		
Current Year Appropriations Excluding Carry Forwards from Prior Year *	\$ 504,614,447	
Encumbrances Carried Forward	7,372,894	
Carry Forward For Projects and Schools	11,631,023	
Total Appropriations		\$ 523,618,364

Reserve Balances	Balance 6/30/20	FY 2021 Change	Proposed Reserves	
Reserve for Non-Spendable Inventory	\$ 1,009,589	\$ -	\$ 1,009,589	
Reserve for Non-Spendable Prepaid	479,839	(182,142)	297,697	
Restricted for Workforce Programs	1,750,139	-	1,750,139	
Restricted for Salary Enhancement	-	8,221,519	8,221,519	
Restricted for McKay Scholarships	-	100,714	100,714	
Restricted for Future Textbook Adoption	-	3,750,000	3,750,000	
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	23,800,000	207,750	24,007,750	
Reserve for Planned Deficit	-	25,872,220	25,872,220	
Reserve for Future Budget Shortfalls	33,360,827	(25,872,220)	7,488,607	
TOTAL		\$ 69,190,394	\$ 12,097,841	\$ 81,288,235
			\$ 81,288,235	

Funding of Current Year Appropriations		
Current Year Appropriations Excluding Carry Forwards from Prior Year	\$ 504,614,447	
Current Year Revenue, Transfers & Non-Rvenue Receipts	\$ 490,840,068	
Less: Reserves Funded from New Year Revenue	12,097,841	
Net Available New Year Revenues		478,742,227
Appropriations in Excess of Revenues (Deficit)*		\$ (25,872,220)
Total Funds Appropriated and Reserved		\$ 579,034,379

* Appropriations do not include any salary increases at this time

GENERAL FUND REVENUES

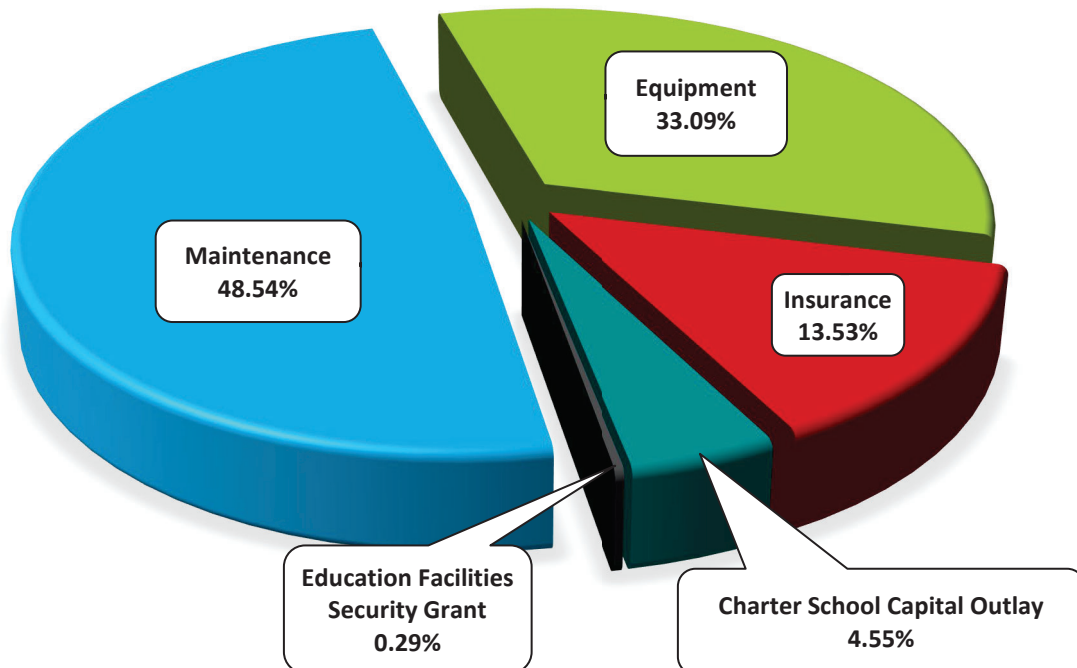
2020-2021

	Final 2019-2020	Budgeted 2020-2021	Increase (Decrease)	Percentage of Change
Federal Funding				
Medicaid and Other Federal	\$ 1,420,594	\$ 1,100,000	\$ (320,594)	
Reserve Officers' Training Corps (ROTC)	535,690	490,000	(45,690)	
Federal Subtotal	\$ 1,956,284	\$ 1,590,000	\$ (366,284)	(18.72%)
State Funding				
State - General Revenue FEFP	\$ 24,762,437	\$ 28,210,935	\$ 3,448,498	
Workforce Programs	10,047,885	10,017,505	(30,380)	
Sales Tax Distribution	446,500	446,500	-	
Class Size Reduction State Funds	55,177,070	56,057,542	880,472	
Lottery: School Recognition/Discretionary	2,249,452	-	(2,249,452)	
Voluntary Pre-Kindergarten	1,435,859	1,338,149	(97,710)	
Miscellaneous	399,284	186,724	(212,560)	
State Subtotal	\$ 94,518,487	\$ 96,257,355	\$ 1,738,868	1.84%
Local Funding				
Property Taxes - FEFP	\$ 338,638,312	\$ 349,223,795	\$ 10,585,483	
Interest	1,527,745	1,000,000	(527,745)	
Course Fees - Workforce Programs	2,240,492	2,133,224	(107,268)	
Indirect Cost Recovery	1,786,667	1,700,000	(86,667)	
Facility Leases	317,396	292,300	(25,096)	
Insurance Premiums	63,845	65,000	1,155	
Miscellaneous Other	4,814,391	3,829,924	(984,467)	
Local Subtotal	\$ 349,388,848	\$ 358,244,243	\$ 8,855,395	2.53%
Total All Revenue	\$ 445,863,619	\$ 456,091,598	\$ 10,227,979	2.29%
Non-Revenue				
Transfer from Capital	\$ 54,724,604	\$ 34,743,470	\$ (19,981,134)	
Sale of Equipment/Other	8,450	5,000	(3,450)	
Insurance and Loss Recovery	523,355	-	(523,355)	
Beginning Fund Balance	96,794,216	88,194,311	(8,599,905)	
Non-Revenue and Beginning Fund Balance	\$ 152,050,625	\$ 122,942,781	\$ (29,107,844)	(19.14%)
Total Funds Available	\$ 597,914,244	\$ 579,034,379	\$ (18,879,865)	(3.16%)
Student FTE	47,250	47,797	547	1.16%

GENERAL FUND TRANSFERS FROM CAPITAL FUNDS 2020-2021

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	\$	1,759,000
District Equipment		1,225,000
Technology Infrastructure Equipment		3,920,000
Classroom Technology Equipment		4,592,000
	Total Equipment	11,496,000
Facility Managers Salaries and Benefits		2,751,631
Maintenance Salaries and Benefits		9,255,459
Safety and Security		765,480
Various Maintenance		4,095,000
	Total Maintenance	16,867,570
Property Insurance		4,700,000
State Charter School Capital Outlay		1,580,001
Education Facilities Security Grant		99,899
	Total	\$ 34,743,470



GENERAL FUND BUDGET RESERVES

2020-2021

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 2020	FY 2021
Nonspendable Inventory	\$ 1,009,589	\$ 1,009,589
Nonspendable Reserve for Prepaids	479,839	297,697
Total Nonspendable Reserves	1,489,428	1,307,286
Restricted for Workforce Programs	1,750,139	1,750,139
Restricted for McKay Scholarship	-	100,714
Restricted Future Textbook Adoption	-	3,750,000
Restricted for Salary Enhancement	-	8,221,519
Total Restricted Reserves	1,750,139	13,822,372
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
Assigned for Future Deficit		25,872,220
Total Assigned Reserves	8,790,000	8,790,000
Strategic Reserve	23,800,000	24,007,750
Reserve for Future Budget Shortfalls	33,360,827	7,488,607
Total	\$ 69,190,394	\$ 81,288,235

*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 2021, the District's strategic reserves are planned to be a minimum of 5%. The Strategic Reserves in fiscal year 2020 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

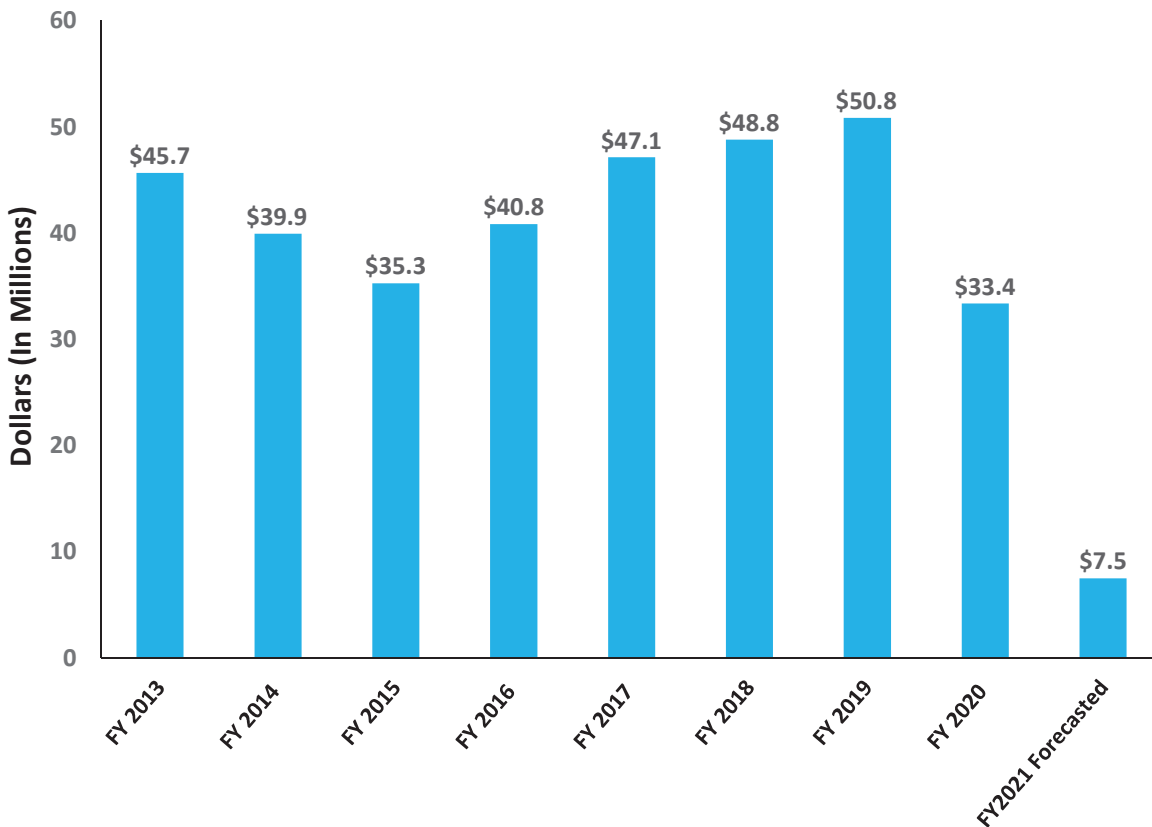
In addition to the Reserves referenced above, the District created a Reserve for Budget Shortfall to help the District withstand extended periods of reduced funding and times when per student funding lags behind inflationary cost increases. This proactive strategy helped the District avoid steep reductions 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 2020-2021

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 step program reductions during the recession and initial recovery period. The District will continuously seek 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 2021 is forecasted at \$7.5 million. Use of the Shortfall Reserve in fiscal year 2021 will be determined after salary negotiations are completed with all bargaining groups.

Reserve for Budget Shortfall

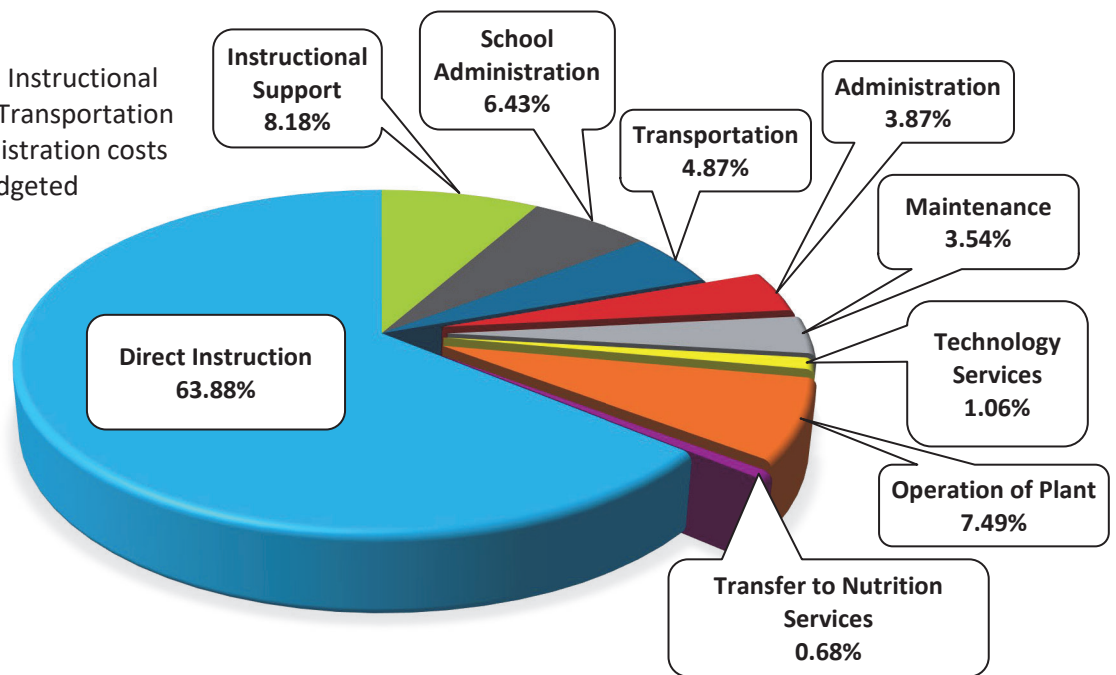


✦ Actual year-end amounts are shown for fiscal years 2013 through 2020.
Forecasted amount is shown for fiscal year 2021.

GENERAL FUND APPROPRIATIONS BY FUNCTION

2020-2021

Direct Instruction, Instructional Support, Student Transportation and School Administration costs are **83.36 %** of budgeted expenditures.



✦ Functions describe the purpose of expenditures

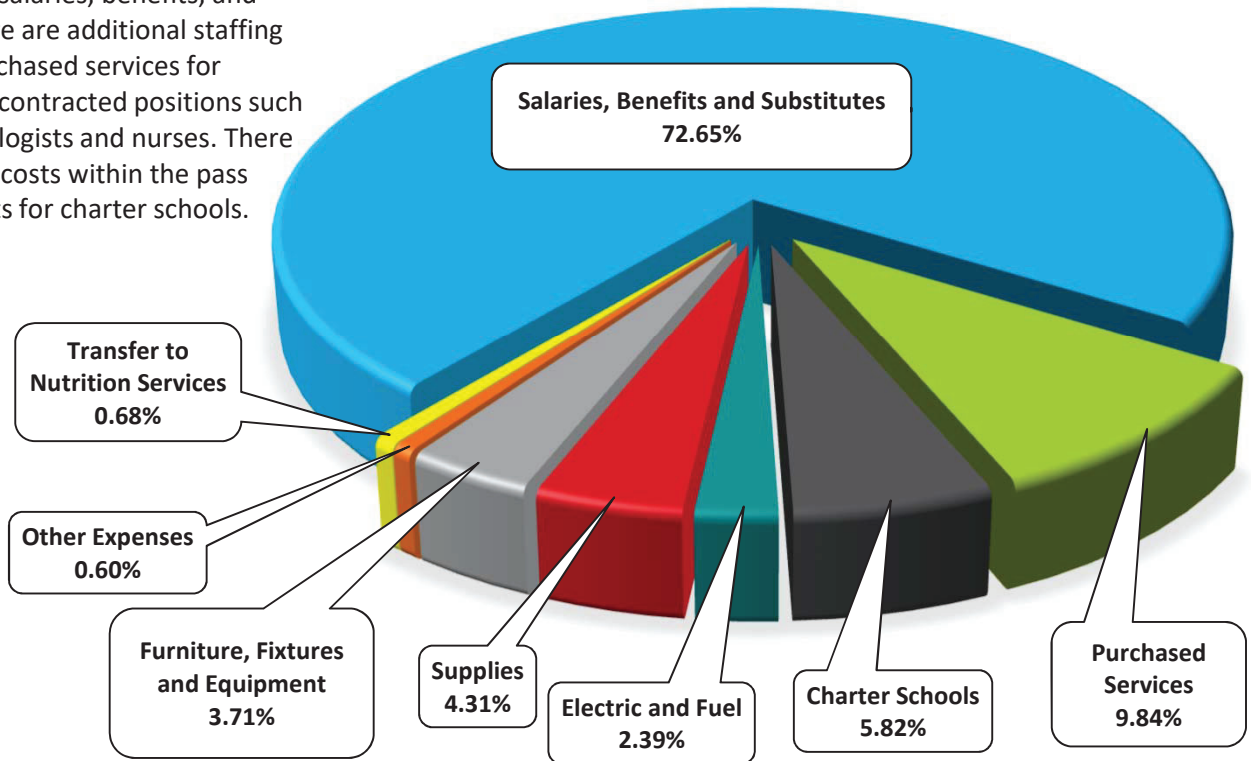
Function Description	FY 2020 Expenditures and Encumbrances	FY 2021 Budgeted Appropriations	Increase/ (Decrease)	% Increase/ (Decrease)
Direct Instruction (Costs directly related to teaching students)	\$ 340,052,814	\$ 334,507,270	\$ (5,545,544)	(1.6%)
Instructional Support(Costs to enhance instruction, including library/media)	41,705,127	42,833,069	1,127,942	2.7%
School Administration (Principals, Ass't Principals and School Office Support)	32,904,867	33,671,521	766,654	2.3%
Transportation(Transporting students to/from school or activities)	23,053,953	25,479,581	2,425,628	10.5%
Subtotal	\$ 437,716,761	\$ 436,491,441	\$ (1,225,320)	(0.3%)
Administration(School Support Services & General Administration)	19,184,417	20,243,776	1,059,359	5.5%
Maintenance of Schools and Support Facilities	16,770,595	18,525,102	1,754,507	10.5%
Technology Services for Schools and Departments	4,671,338	5,530,409	859,071	18.4%*
Operation of Schools and Support Facilities(includes insurance, electricity, water and other utilities)	36,187,586	39,243,491	3,055,905	8.4%
Transfer to Nutrition Services	-	3,584,145	3,584,145	100.0%
Subtotal	\$ 76,813,936	\$ 87,126,923	\$ 10,312,987	13.4%
Total	\$ 514,530,697	\$ 523,618,364	\$ 9,087,667	1.8%

* Increase due to captial transfer per Capital Plan

GENERAL FUND APPROPRIATIONS BY OBJECT

2020-2021

While **72.65%** 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 2020 Expenditures and Encumbrances	FY 2021 Budgeted Appropriations	Increase/ (Decrease)	% Increase/ (Decrease)
Salaries	\$ 280,537,889	\$ 277,985,873	\$ (2,552,016)	(0.9%)
Benefits	89,824,062	96,362,159	6,538,097	7.3%
Substitutes	5,115,080	5,992,044	876,964	17.1%
Salaries, Benefits and Substitutes	\$ 375,477,031	\$ 380,340,076	\$ 4,863,045	1.3%
Purchased Services	\$ 47,601,641	\$ 51,519,814	\$ 3,918,173	8.2%
Charter Schools	27,755,335	30,479,219	2,723,884	9.8%
Electric and Fuel	11,043,289	12,540,220	1,496,931	13.6%
Supplies	11,303,044	22,542,669	11,239,625	99.4%*
Furniture, Fixtures and Equipment	38,613,768	19,447,624	(19,166,144)	(49.6)**
Other Expenses	2,736,589	3,164,597	428,008	15.6%
Transfer to Nutrition Services	-	3,584,145	3,584,145	100.0%***
Total	\$ 514,530,697	\$ 523,618,364	\$ 9,087,667	1.8%

* Increase is primarily from unspent FY 2020 restricted categoricals (Instructional Materials, Advanced Placement, AICE, Industry Certifications) carried forward for restricted use in FY 2021.

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

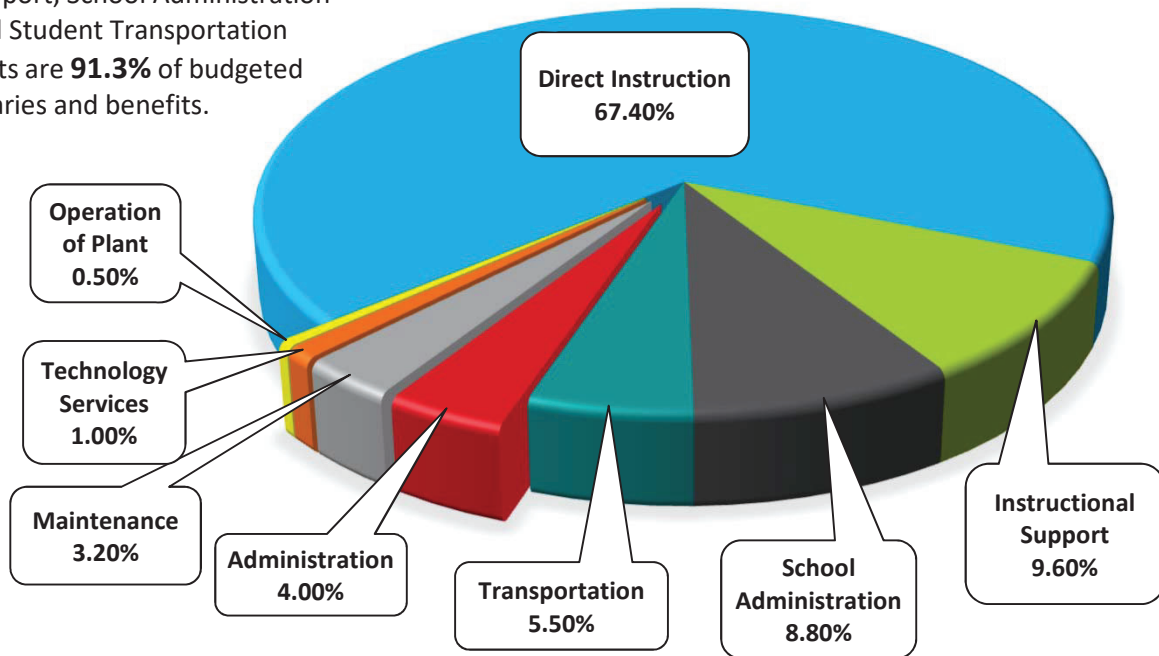
*** New in FY 2021

GENERAL FUND

SALARIES AND BENEFITS BY FUNCTION

2020-2021

Direct Instruction, Instructional Support, School Administration and Student Transportation costs are **91.3%** of budgeted salaries and benefits.



★ Functions describe the purpose of expenditures

Function Description	FY 2020 Expenditures	FY 2021 Budgeted Appropriations	FY 2021 Percent of Total	FY 2020 - FY 2021 Change
Direct Instruction (Costs directly related to teaching students)	\$ 255,622,300	\$ 256,994,385	67.4%	\$ 1,372,085
Instructional Support (Costs to enhance instruction, including library/media)	36,598,836	36,428,915	9.6%	(169,921)
School Administration (Principals, Ass't Principals, Deans and School Office Support)	32,551,751	33,261,498	8.8%	709,747
Transportation (Transporting students to and from school or activities)	19,789,293	20,892,381	5.5%	1,103,088
Subtotal	\$ 344,562,180	\$ 347,577,179	91.3%	\$ 3,014,999
Administration (School Support Services)	\$ 14,455,601	\$ 15,040,382	4.0%	\$ 584,781
Maintenance of Schools and Support Facilities	11,186,965	12,007,091	3.2%	820,126
Technology Services for Schools and Departments	3,293,634	3,779,905	1.0%	486,271
Operation of Schools and Support Facilities	1,978,651	1,935,519	0.5%	(43,132)
Subtotal	\$ 30,914,851	\$ 32,762,897	8.7%	\$ 1,848,046
Total Salaries and Benefits	\$ 375,477,031	\$ 380,340,076	100%	\$ 4,863,045

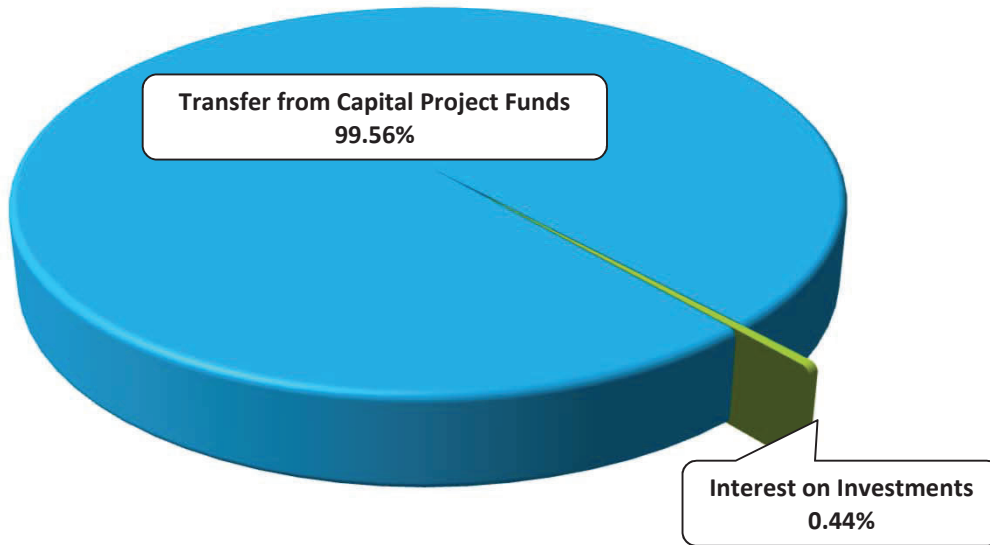
DEBT SERVICE FUNDS NARRATIVE

2020-2021

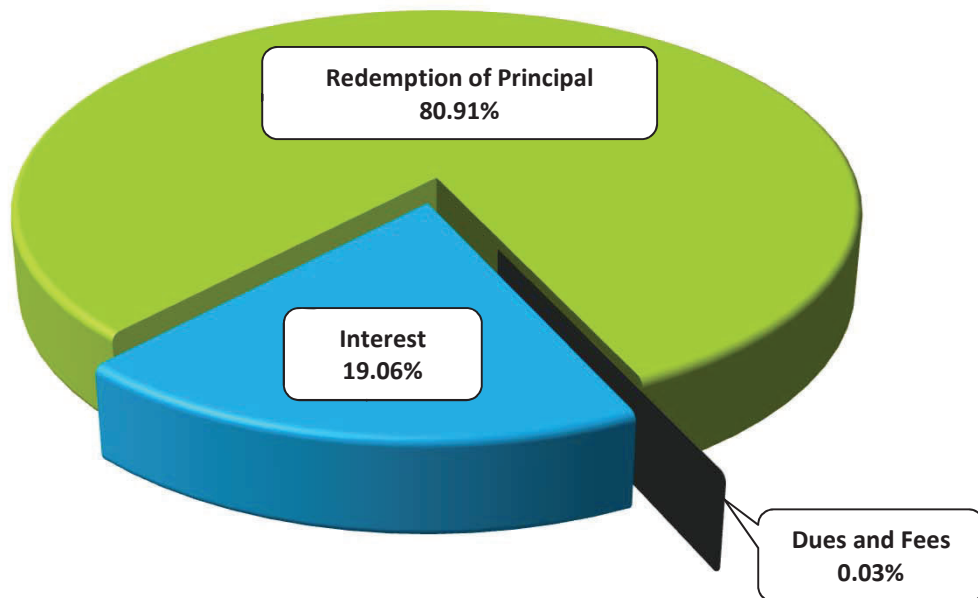
Debt Service Funds are used to account for the accumulation of resources and the payment of general long-term debt principal, interest and fees. Funds for the retirement of debt are comprised of Capital Fund transfers, where funding is derived from District Capital Improvement Tax and Impact Fees, and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

The District will be debt free by FY 2026.

Source of Funds



Use of Funds



DEBT SERVICE FUNDS SUMMARY

2020-2021

Source of Funds	State Bonds Paid in Full *	Certificates of Participation (Bonds)	Total Budget
Beginning Fund Balance	\$ -	\$ 7,368,996	\$ 7,368,996
Revenues			
Capital Outlay and Debt Service	\$ -	\$ -	\$ -
Interest on Investments	-	153,362	153,362
Transfer from Capital Projects Funds	-	35,000,000	35,000,000
Total Revenues	\$ -	\$ 35,153,362	\$ 35,153,362
Total Source of Funds	\$ -	\$ 42,522,358	\$ 42,522,358

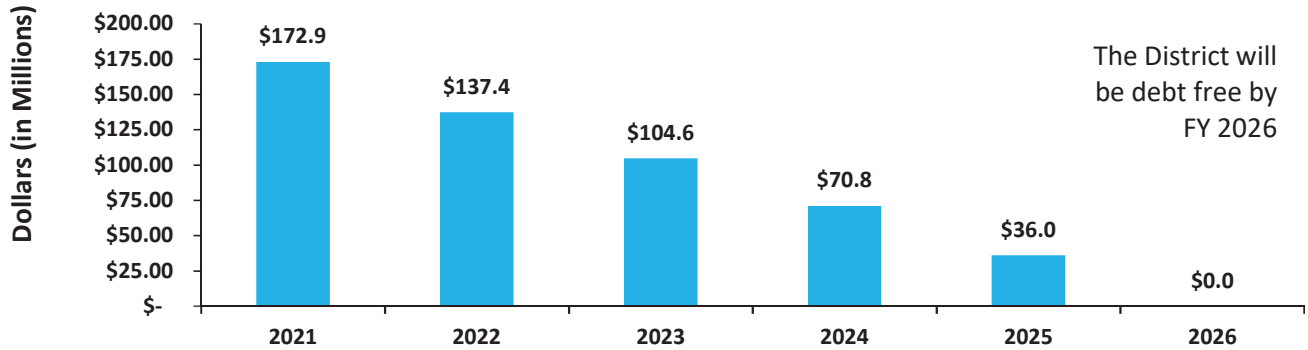
Use of Funds	State Bonds Paid in Full *	Certificates of Participation (Bonds)	Total Budget
Appropriations			
Redemption of Principal	\$ -	\$ 28,840,000	\$ 28,840,000
Interest	-	6,792,403	6,792,403
Dues and Fees	-	10,000	10,000
Total Appropriations	\$ -	\$ 35,642,403	\$ 35,642,403
Ending Fund Equity	\$ -	\$ 6,879,955	\$ 6,879,955
Total Use of Funds	\$ -	\$ 42,522,358	\$ 42,522,358

* State Bond debt paid in full in FY 2020.

DEBT SERVICE FUND PRINCIPAL AND BONDS 2020-2021

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 of 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, 2020

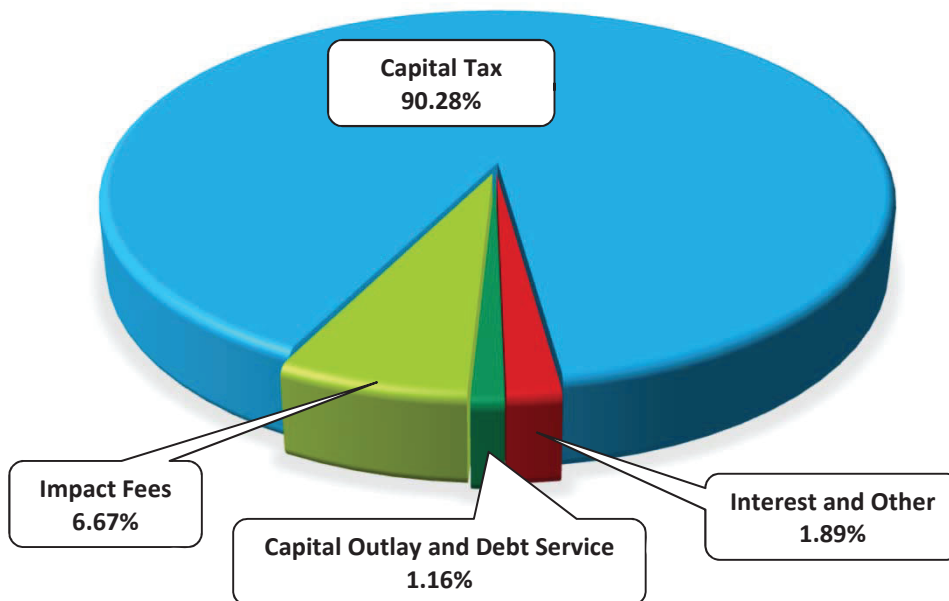
Series	Amount Outstanding	Lease Term Maturity
Certificates of Participation (COPS)		
2005A, COPS Refunding	\$ 17,395,000	2022
2005-QZAB	4,192,000	2021
2010, COPS Refunding	3,260,000	2022
2014A, COPS Refunding	148,070,000	2026
Total		\$ 172,917,000

CAPITAL PROJECTS FUNDS NARRATIVE

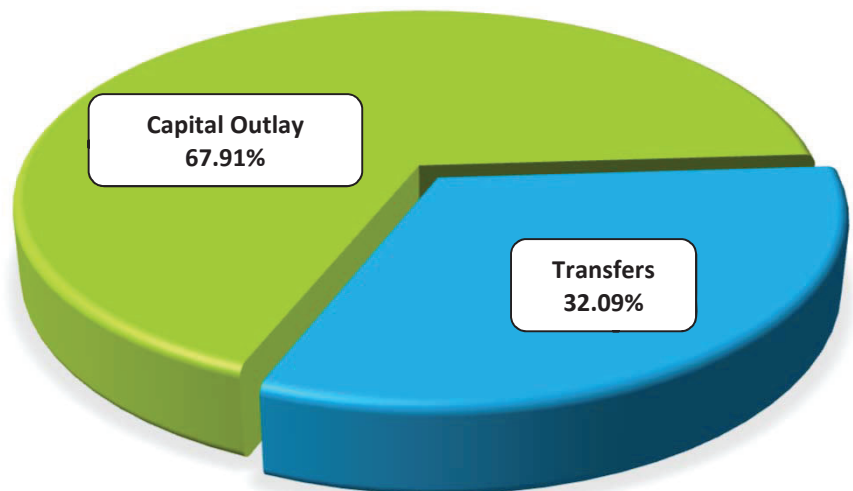
2020-2021

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 FUNDS PROJECTS REVENUE 2020-2021

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
Beginning Fund Equity	\$ 217,789,340
Revenue	
District Local Capital Improvement Tax	\$ 148,991,789
Capital Outlay and Debt Service Distributed	1,911,105
Impact Fees	11,000,000
Interest on Investments and Undistributed CO & DS	1,321,297
Charter School Capital Outlay Funding	1,580,001
Miscellaneous Sources - State and Local	220,511
Total Revenue	\$ 165,024,703
Total Budget \$ 382,814,043	

CAPITAL FUNDS APPROPRIATIONS 2020-2021

Appropriations by Project

Construction and Remodeling:	
Electrical - Capital Projects	\$ 7,661,455
Storm Mitigation/Security Improvements	2,649,971
Everglades Storm Mitigation	104,139
Site Preparation	47,274
Facilities Supervision	1,941,186
Immokalee HS Additions/Renovations	19,104,753
Stage Curtain Replacement	450,778
New High School GGG	5,920,065
Site Acquisitions	560,000
Other Capital Staff	682,145
Site Development	60,000
Property Management	177,221
Permitting Services	516,551
Professional Services	182,615
Site and Facility Testing	220,673
Construction Blueprinting	50,000
Total Construction and Remodeling	\$ 40,328,826

Maintenance, Renovations and Repairs:	
HVAC/Energy	\$ 32,551,596
Technology Infrastructure	5,552,502
Access Control Enhancements	1,367,378
School Renovations	30,422,977
Roofing and Maintenance	8,550,252
Facilities Renovations	748,111
Special Needs Facility Modifications	5,271,913
Roads and Bridge	36,000
Portable Transfer/Setup	2,171,644
Portables Renovations	70,000
Cameras - Security Maintenance	186,202
Total Maintenance, Renovations and Repairs	\$ 86,928,575

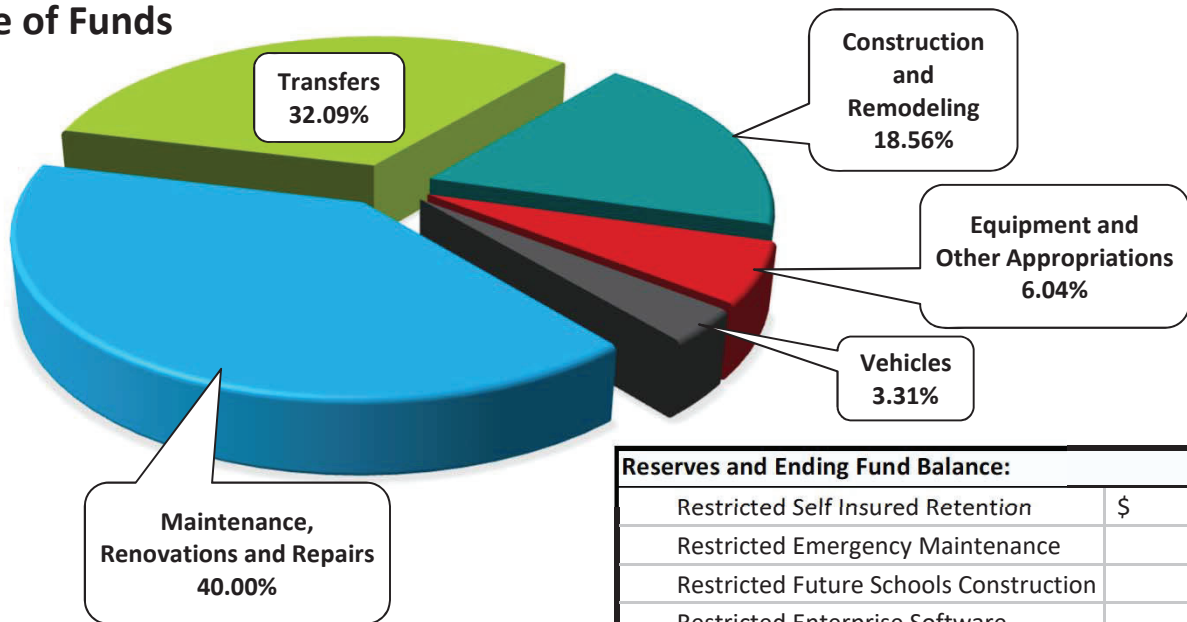
Vehicles	
Bus Acquisition	\$ 6,367,164
Vehicles Other than Buses	830,823
Total Vehicles	\$ 7,197,987

Equipment and Other Appropriations	
Fire Safety	\$ 507,960
District Capital Equipment	2,711,537
P25 Radio System	8,705,210
Cameras - Security, Additions	376,608
Portable Leasing	816,210
Total Equipment and Other Appropriations	\$ 13,117,525

Transfers:	
Transfer to Debt Services	\$ 35,000,000
Transfer to Maintenance	16,867,570
Education Facilities Security	99,899
Transfer to Property Insurance	4,700,000
Transfer to General Fund	11,496,000
Charter School Capital Funds (State)	1,580,001
Total Transfers	\$ 69,743,470

Total Capital Projects Appropriations and Transfers: \$ 217,316,383

Use of Funds



Reserves and Ending Fund Balance:	
Restricted Self Insured Retention	\$ 32,000,000
Restricted Emergency Maintenance	3,000,000
Restricted Future Schools Construction	105,355,646
Restricted Enterprise Software	10,010,000
Assigned Future Vehicles	3,070,826
Restricted Other Reserves	12,061,188
Total Reserves and Ending Fund Balance	\$ 165,497,660
Total Budget	\$ 382,814,043

CAPITAL PROJECTS STAFFING 2020-2021

Facilities Management	2020 FTE	2021 FTE
Executive Director	1.00	1.00
Director	1.39	1.39
Secretary	2.39	2.39
Bookkeeper	2.00	2.00
CIP/Asset Mgmt Coordinator	0.90	0.90
Real Property/ Asset Coordinator	1.00	1.00
Long Range Planner	1.00	1.00
Project Manager	4.00	4.00
Construction Inspector	-	1.00
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
Total	16.68	18.68

Other Capital Staff	2020 FTE	2021 FTE
Director	0.81	0.81
Secretary	1.10	1.10
Data Entry Clerk	0.04	0.04
Manager/Health and Safety	1.00	1.00
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	0.26
Purchasing Specialist	0.03	0.15
Attorney	0.10	0.10
Total	6.34	6.46

Maintenance	2020 FTE	2021 FTE
Supervisor	6.90	6.90
Budget and Operations Manager	1.00	1.00
Data Entry Clerk	2.00	2.00
HVAC Technician	10.00	10.00
Energy Management Specialist	1.00	1.00
Control Technician	5.00	5.00
Technicians - Maintenance	28.89	26.99
Painter	9.00	9.00
Plumber	8.00	8.00
Mechanic	1.00	1.00
Utility Worker	24.00	23.00
Welder	-	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
Operations Trainer/Manager	1.00	1.00
Facility Manager	38.25	39.75
Total	171.04	170.64

SPECIAL REVENUE FUNDS NARRATIVE

2020-2021

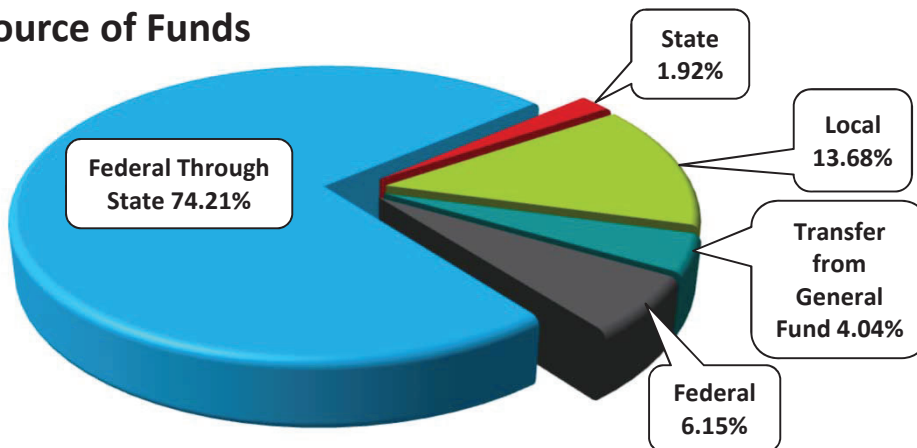
Special Revenue funds are comprised of Nutrition Services, School Activity Funds and Grants/Awards received from various State, Federal and Local agencies.

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.

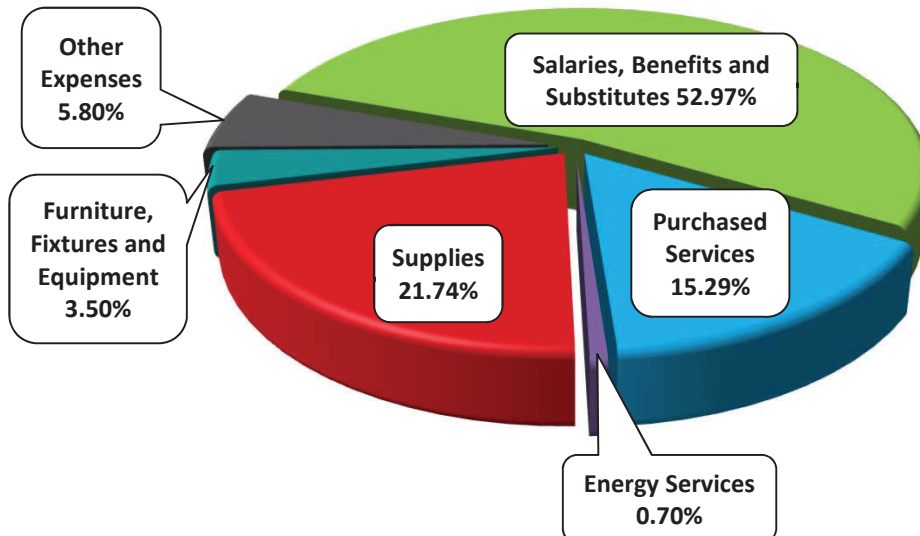
School Activity Funds are monies collected for clubs, organizations, classes, athletics or extracurricular activities by school personnel to be used for the benefit of the school or a school-sponsored activity.

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

2020-2021

Source of Funds	Nutrition Services	Grants	School Activity Funds	Total
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Beginning Fund Equity	\$ 10,284,111	\$ -	\$ 6,524,402	\$ 16,808,513
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Revenues				
Federal Sources	\$ -	\$ 5,452,340	\$ -	\$ 5,452,340
Federal Through State	20,705,055	45,092,282	-	65,797,337
State Sources	130,000	1,572,331	-	1,702,331
Local Sources	1,684,855	1,148,637	9,295,253	12,128,745
Transfer from General Fund	3,584,145	-	-	3,584,145
Total Revenues	\$ 26,104,055	\$ 53,265,590	\$ 9,295,253	\$ 88,664,898

Total Source of Funds	\$ 36,388,166	\$ 53,265,590	\$ 15,819,655	\$ 105,473,411
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Use of Funds	Nutrition Services	Grants	School Activity Funds	Total
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Appropriations				
Salaries	\$ 8,699,008	\$ 25,706,857	\$ -	\$ 34,405,865
Benefits	3,590,802	9,232,856	-	12,823,658
Purchased Services	886,649	10,830,922	2,019,758	13,737,329
Energy Services	555,000	60,219	11,958	627,177
Supplies	11,752,999	3,598,386	4,163,086	19,514,471
Furniture, Fixtures and Equipment	1,305,352	1,545,063	287,646	3,138,061
Other	560,100	2,291,287	2,684,396	5,535,783
Total Appropriations	\$ 27,349,910	\$ 53,265,590	\$ 9,166,844	\$ 89,782,344

Ending Fund Equity	\$ 9,038,256	\$ -	\$ 6,652,811	\$ 15,691,067
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Total Use of Funds	\$ 36,388,166	\$ 53,265,590	\$ 15,819,655	\$ 105,473,411
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SPECIAL REVENUE FUNDS GRANTS LISTING

2020-2021

Grant Description	Amount	Project Coordinator
Lorenzo Walker Technical College Pell Grant	\$ 927,000	Yolanda Flores
Federal Supplemental Educational Opportunity Grant (FSEOG) and Match	19,507	Yolanda Flores
Immokalee Technical College Pell Grant	541,000	Dorin Oxender
Perkins Vocational and Technical Secondary	472,239	Carlos Artime
Perkins Postsecondary Career	191,463	Y. Flores/D. Oxender
Title IX, Education of Homeless Child and Youth	116,206	Richard Duggan
Title IV, Student Supplemental and Academic Enrichment	811,836	Dr. Tammy Caraker
Farmworker Jobs Program	363,887	Dorin Oxender
IDEA Part B Entitlement	10,959,947	Richard Duggan
IDEA Part B Exceptional Student Education (ESE) Preschool Handicapped	349,637	Richard Duggan
Cares Act Governor's Emergency Education Relief Workforce Grant	358,697	Y. Flores/D. Oxender
Title III, English Language Acquisition	1,012,343	Jennifer Kincaid
Title II, Teacher and Principal Training	1,887,164	Dr. Tammy Caraker
Corrections Education Program	100,000	Yolanda Flores
Adult Basic Education	584,338	Yolanda Flores
English Literacy and Civics Education	204,133	Yolanda Flores
Title I, Part C Migrant	4,155,865	Dr. Tammy Caraker
Title I, Part A Basic	11,107,649	Dr. Tammy Caraker
Title I, Part D Delinquent Program	78,226	Dr. Tammy Caraker
Title I, Part A Unified School Improvement Grant	603,250	Dr. Tammy Caraker
Title I, Part A School Improvement Cohort 4 Year 3	500,000	Dr. Tammy Caraker
Head Start Main Grant Year 1	4,481,015	Richard Duggan
Head Start Training Year 1	38,161	Richard Duggan
Florida Student Assistant Grant	32,833	Yolanda Flores
Driver's Education Slosberg Grant	151,000	Dr. Tammy Caraker
2019/2020 Projects Carry Forward	13,218,194	Various
Total \$ 53,265,590		

INTERNAL SERVICE FUNDS NARRATIVE

2020-2021

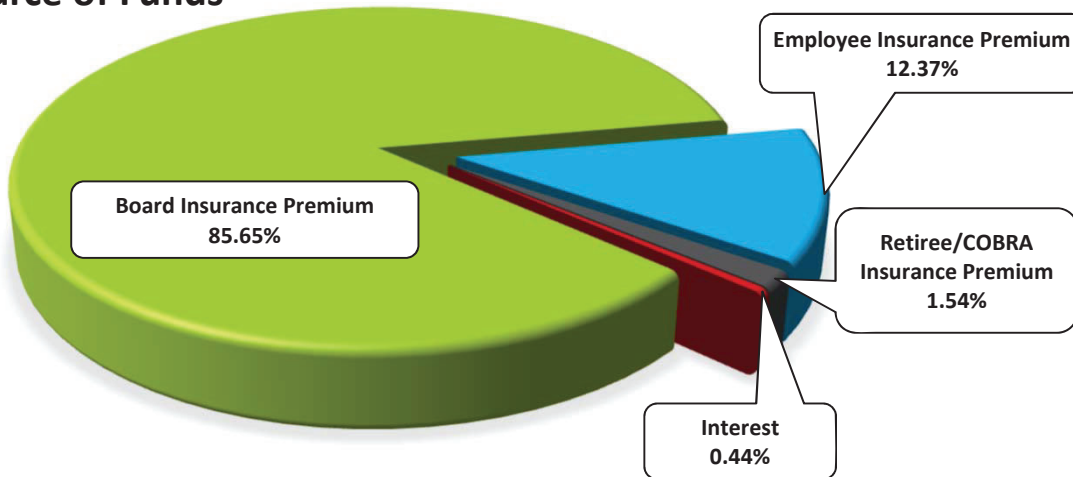
Internal Service Funds account for the District’s individual self-insurance programs and the Employee Benefits Plan. An independent actuary reviews these self-insured plans on an annual basis. A large portion of revenues in the Health Fund and Workers' Compensation Fund are also recorded as fringe benefit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

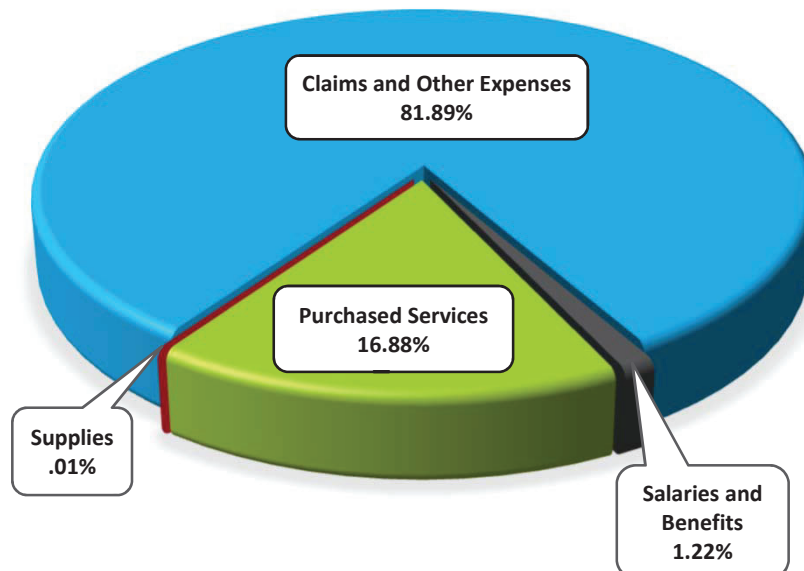
Workers’ Compensation: The Board contributes a percentage of each employee’s salary to this fund for workers’ compensation charges and related expenses.

Medical and Dependent Care Flexible Spending Accounts: These benefit plans allow employees to utilize 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 2020-2021

Source of Funds	Health Insurance	Workers' Compensation	Flexible Spending Program	Total
Beginning Fund Equity	\$ 28,200,254	\$ 11,178,541	\$ 573,216	\$ 39,952,011
Revenues				
Interest	\$ 172,749	\$ 96,500	\$ 2,265	\$ 271,514
Board Insurance Premium	51,291,900	1,500,000	75,000	52,866,900
Employee Insurance Premium	6,245,315	-	1,387,000	7,632,315
Retiree/COBRA Insurance Premium	951,300	-	2,000	953,300
Total Revenues	\$ 58,661,264	\$ 1,596,500	\$ 1,466,265	\$ 61,724,029
Total Source of Funds	\$ 86,861,518	\$ 12,775,041	\$ 2,039,481	\$ 101,676,040

Use of Funds	Health Insurance	Workers' Compensation	Flexible Spending Program	Total
Appropriations				
Salaries	\$ 491,664	\$ 111,000	\$ -	\$ 602,664
Benefits	155,880	29,000	-	184,880
Purchased Services	10,305,302	455,500	108,324	10,869,126
Supplies	4,000	-	-	4,000
Claims and Other Expenses	50,181,010	1,152,081	1,389,000	52,722,091
Total Appropriations	\$ 61,137,856	\$ 1,747,581	\$ 1,497,324	\$ 64,382,761
Ending Fund Equity	\$ 25,723,662	\$ 11,027,460	\$ 542,157	\$ 37,293,279
Total Use of Funds	\$ 86,861,518	\$ 12,775,041	\$ 2,039,481	\$ 101,676,040