

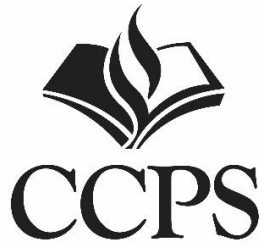


CCPS

Collier County
Public Schools

FINAL BUDGET

2019-2020



Collier County Public Schools

www.collierschools.com

Dr. Kamela Patton
Superintendent of Schools

THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY

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

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

Report Number:
09102019-01

Coordinated by:
Siobhan Fox
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 2019-2020**

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FINAL BUDGET FOR FISCAL YEAR 2019-2020

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COLLIER COUNTY
FINAL BUDGET FOR FISCAL YEAR 2019-2020**

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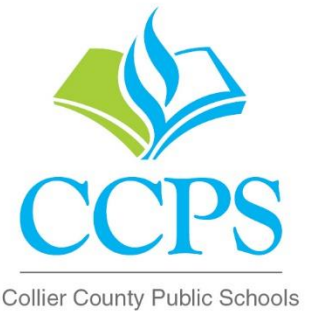
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SCHOOL BOARD AND EXECUTIVE STAFF



SCHOOL BOARD MEMBERS

Title	Name
Chair	Roy M. Terry
Vice-Chair	Stephanie Lucarelli
Board Member	Erick Carter
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/BUSINESS OPERATIONS

Dr. Tammy Caraker, Associate Superintendent School and District Operations

Robert Spencer, Assistant Superintendent Financial Services

Patrick Woods, Assistant Superintendent Operations

Marc Rouleau, Executive Director Facilities Management

CURRICULUM AND INSTRUCTION

Dr. Margaret Aune, Associate Superintendent Curriculum and Instruction

Dr. Cheng Ang, Executive Director Accountability and Data Management

Jennifer Kincaid, Executive Director Curriculum and Instruction

Dr. Leslie Ricciardelli, Executive Director Curriculum and Instruction

Dr. Elizabeth Alves, Executive Director Curriculum and Instruction

Karen Stelmacki, Executive Director Exceptional Education and Student Support Services

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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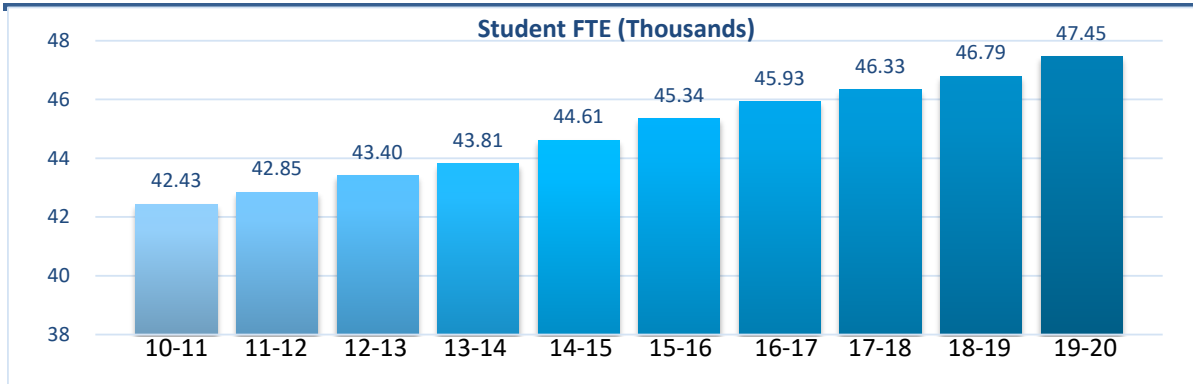
BUDGET AT A GLANCE

2019-2020

- ◇ Florida Education Funding Program (FEFP) revenue increased \$314 per student compared to the prior year. The growth includes an increase in the Base Student Allocation of \$75.07 per student.
- ◇ While funding increased significantly, these funds came with requirements for new costs. These new cost elements include the introduction of the Turnaround School Supplemental Services Allocation and the inclusion of the Best and Brightest Teacher and Principal Program in the FEFP. Other restricted funding includes Safe Schools, Mental Health Services, Class Size Reduction and Instructional Materials Allocations. This reduces the amount of "flexible" funds that are available to the School District.
- ◇ Florida per student funding exceeds pre-recession levels. However, when adjusted for inflation, Florida provides approximately \$321 less per student than in fiscal year 2010.
- ◇ The proposed General Fund tax levy for the Collier County School District is 3.580 mills, which is 1.056 mills (or 23%) lower than the typical Florida school district millage of 4.636 mills.
- ◇ Collier has two traditional schools which require extended day programs.
- ◇ The District plans to be debt free within 7 years 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.
- ◇ The proposed budget, as currently allocated, has an operating deficit of approximately \$7.6 million. Salary negotiations are currently under way, therefore the cost of a salary increase has not been finalized. Changes in salary will further increase the operating deficit. This deficit will be funded from the reserve established for a budget shortfall.
- ◇ Budgeted salaries, fringe benefits and substitutes are proposed to be 72.04% of General Fund expenditures.
- ◇ The operating budget for FY20 (excluding Workforce Education and Voluntary Pre-Kindergarten) is \$487,073,267 which computes to an average of \$10,263 per student.

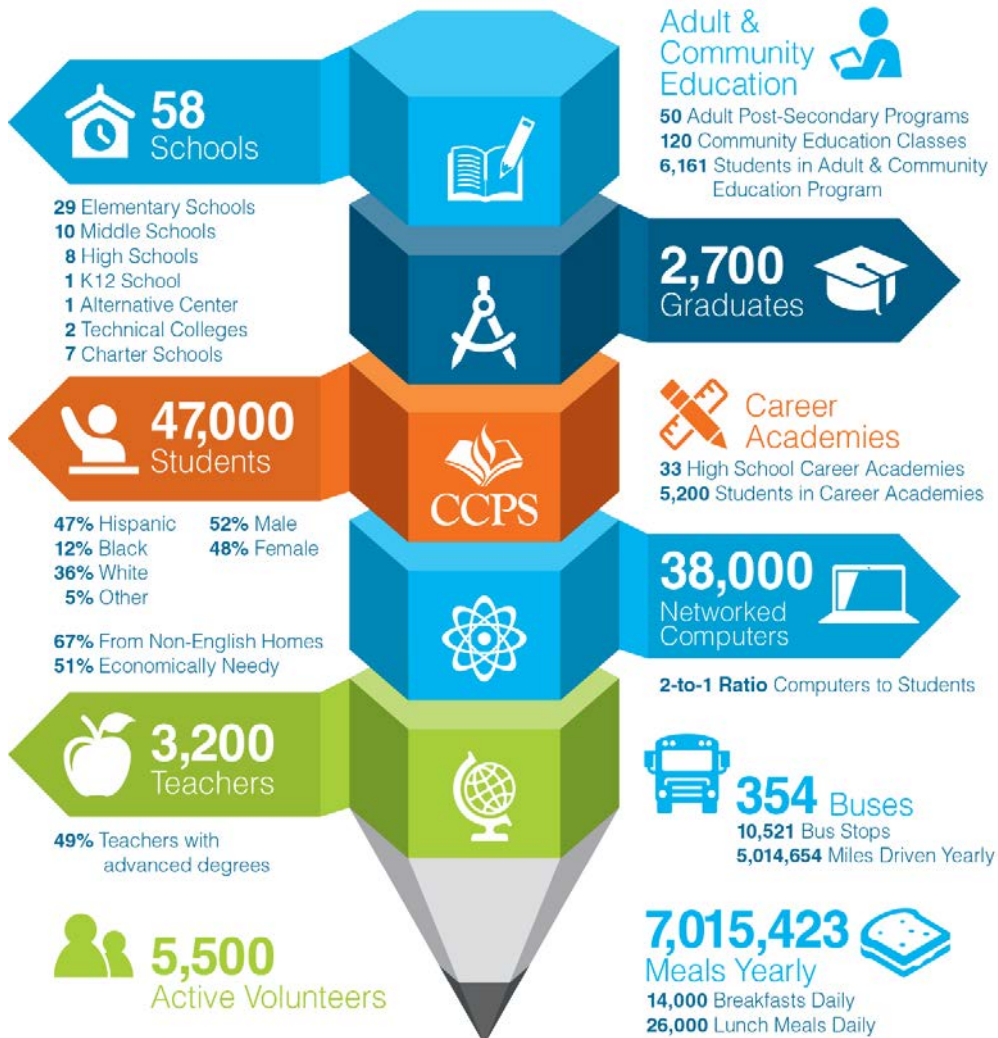
STUDENT FTE AND DEMOGRAPHICS

2019-2020



Student FTE (Unweighted)

Fiscal Year	Basic and Basic with ESE Services	ESOL	ESE Support Levels IV & V	Career Ed. Grades 9-12	Total Students	Percentage Change
2018-19	39,979.63	5,140.79	619.89	1,053.45	46,793.76	
2019-20	40,458.47	5,196.41	709.51	1,090.42	47,454.81	1.41%



II. MILLAGE, TAXES AND PROJECTED STUDENTS

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II. MILLAGE, TAXES AND PROJECTED STUDENTS

SCHOOL TAX MILLAGE ANALYSIS

2019-2020

Actual 2018-2019 Roll (Final)	\$ 92,399,859,408	% Change
Plus New Construction 2019-2020	1,937,443,835	2.10%
Plus Increased Value of Existing Property	3,573,827,262	3.86%
Tax Roll For 2019-2020	\$ 97,911,130,505	5.96%

<i>One Mill equals \$1 in tax per \$1,000 in taxable value.</i>			
General Fund	2018-2019 ACTUAL MILLAGE	2019-2020 ROLL-BACK MILLAGE	PROPOSED 2019-2020 MILLAGE
Required Local Effort (RLE) - State Law (Including Prior Period Adjustment) *	2.8210	2.7160	2.8350
<i>*RLE Millage is set by the Legislature. The School Board must levy the required amount.</i>			
Discretionary**	0.7480	0.7201	0.7480
<i>**Although officially designated as <u>Discretionary Millage</u>, proceeds from this levy are included in the per student funding amounts published by the Governor and Legislature.</i>			
Total General Fund Millage	3.5690	3.4361	3.5830
Capital Outlay	1.4800	1.4249	1.5000
Total Millage Levy	5.0490	4.8610	5.0830

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	4.57%
Change In Total Millage Rate, Prior Year Actual To Proposed	0.67%

For fiscal year 2020, the typical Florida school district General Fund Millage is approximately 4.636 mills. The proposed General Fund Millage for Collier School District is 23% less than the typical Florida school district.

SCHOOL TAX PROCEEDS ANALYSIS

2019-2020

Tax Collections - Millage Proceeds (at 96% Collection Rate)

General Fund	2018-2019 Calculated Millage Proceeds	2019-2020 Proposed Millage Proceeds	Percentage of Change
Required Local Effort (RLE) - State Law (Including Prior Period Adjustment)	\$ 250,233,603	\$ 266,474,933	6.49%
Discretionary	66,350,491	70,308,025	5.96%
Total General Fund Proceeds	\$ 316,584,094	\$ 336,782,958	6.38%
Capital Outlay	131,281,720	140,992,028	7.40%
Total Millage Proceeds	\$ 447,865,814	\$ 477,774,986	6.68%
Less Millage Proceeds from New Construction		\$ 9,454,106	
Net Millage Proceeds Less Amount from New Construction		\$ 468,320,880	4.57%

The increase in Required Local Effort proceeds is determined by the Legislature.

The Discretionary Millage did not change. The increase in proceeds reflects the increase in property values.

Although total millage proceeds increased by 6.68%, after deducting the proceeds from new construction, the net increase in tax revenue, as defined by TRIM (Truth In Millage), is 4.57%.

Collier County Tax Comparison

School Year	2009-2010			2018-2019			2019-2020 FORECASTED		
Number of Students	42,245			46,794			47,455		
Tax Roll	\$72,487,215,125			\$92,399,859,408			\$97,911,130,505		
	General Operating Taxes	Per Student	Millage	General Operating Taxes	Per Student	Millage	General Operating Taxes	Per Student	Millage
General Operating Fund									
Required Local Effort Millage	\$ 205,968,797	\$ 4,876	2.991	\$ 250,233,603	\$ 5,348	2.821	\$ 266,474,933	\$ 5,615	2.835
Discretionary Millage	46,551,290	1,102	0.676	\$ 66,350,491	1,418	0.748	70,308,025	1,482	0.748
Voter Referendum	17,215,714	408	0.250						
Subtotal Operating	\$ 269,735,801	\$ 6,385	3.917	\$ 316,584,094	\$ 6,765	3.569	\$ 336,782,958	\$ 7,097	3.583
Capital Funding									
Capital Improvement Millage	\$ 91,036,693	\$ 2,155	1.322	\$ 131,281,720	2,806	1.480	\$ 140,992,028	2,971	1.500
Total Taxes	\$ 360,772,494	\$ 8,540	5.239	\$ 447,865,814	\$ 9,570	5.049	\$ 477,774,986	\$ 10,068	5.083

PROPOSED CHANGE IN SCHOOL TAXATION

FOR HOMEOWNERS 2019-2020

WITH HOMESTEAD EXEMPTION

	FY 2019		FY 2020	
			With 1.9% Increase in Assessed Value	
Assessed Value		\$ 400,000		\$ 407,600
Homestead Exemption		25,000		25,000
School Taxable Value		\$ 375,000		\$ 382,600
	Millage	Tax	Millage	Tax
Required Local Effort (State Levy)	2.821	\$ 1,057.88	2.835	\$ 1,084.67
Discretionary Millage (School Board Levy)	2.228	\$ 835.50	2.248	\$ 860.08
Total	5.049	\$ 1,893.38	5.083	\$ 1,944.75
			Change	\$ 51.37

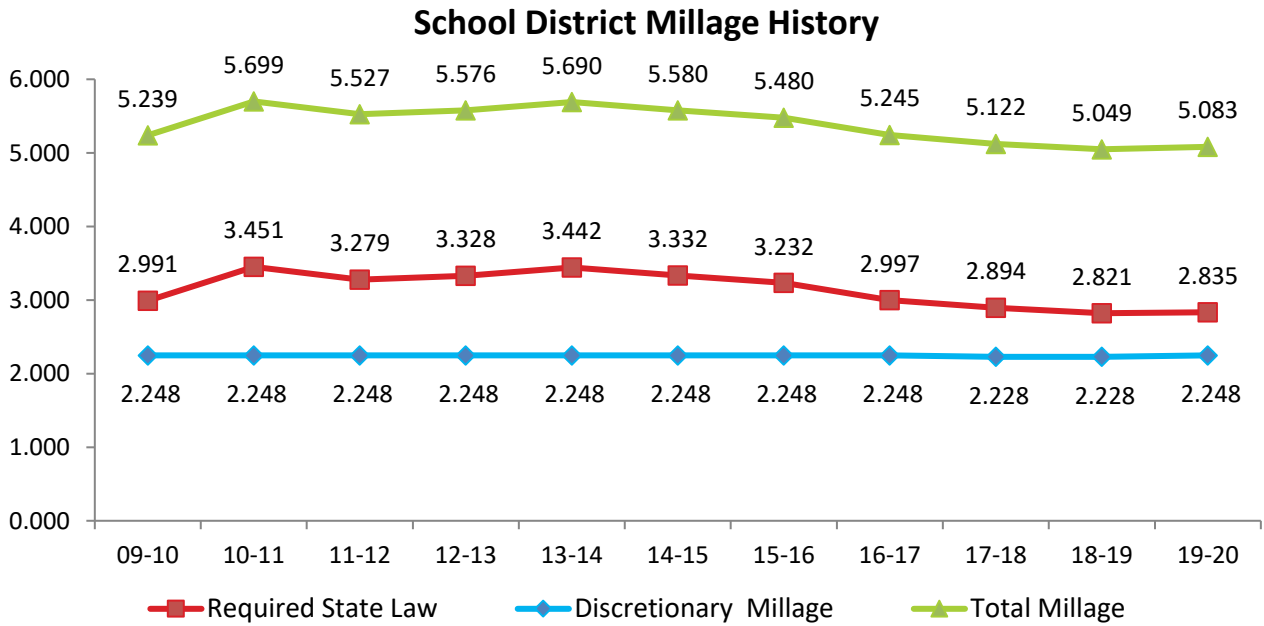
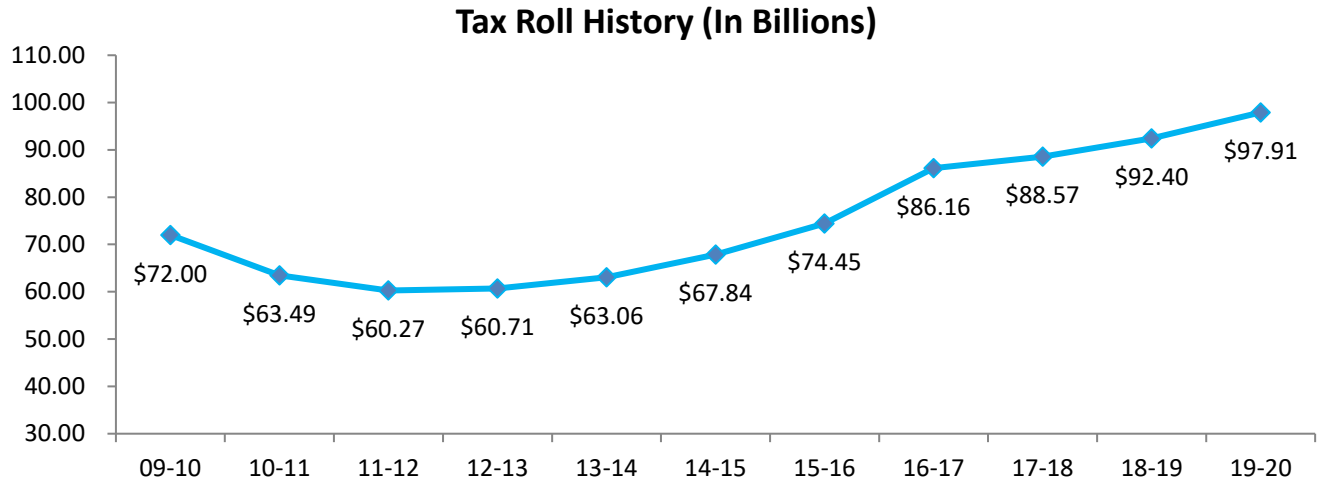
WITHOUT HOMESTEAD EXEMPTION

	FY 2019		FY 2020	
			With 3.86% Increase in Assessed Value	
Assessed Value		\$ 400,000		\$ 415,440
Homestead Exemption		-		-
School Taxable Value		\$ 400,000		\$ 415,440
	Millage	Tax	Millage	Tax
Required Local Effort (State Levy)	2.821	\$ 1,128.40	2.835	\$ 1,177.77
Discretionary Millage (School Board Levy)	2.228	\$ 891.20	2.248	\$ 933.91
Total	5.049	\$ 2,019.60	5.083	\$ 2,111.68
			Change	\$ 92.08

Did you know?

- For Homesteaded owners, the maximum increase in Assessed Value this year is 1.9% (as determined by the Florida Department of Revenue (DOR)).
- One Mill equals \$1 for every \$1,000 of taxable value.
- A Millage rate of 5.083 means \$5.083 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 2019-2020



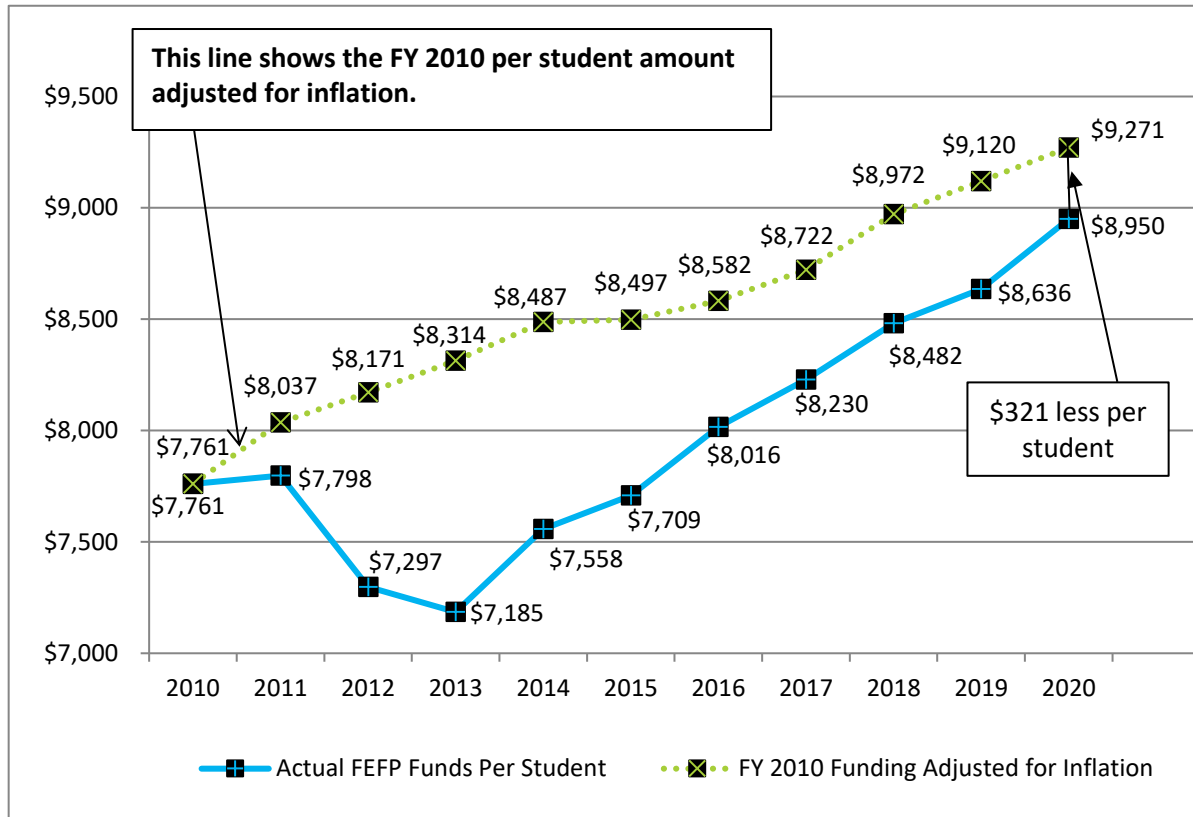
Taxable Property Values and Millage Rates are the two key factors in determining tax revenues for the District.

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
2018-2019	\$ 92,399,859,408	2.821	2.228	5.049
2019-2020	\$ 97,911,130,505	2.835	2.248	5.083
% Change	5.96%	0.50%	0.90%	0.67%

FEFP PER STUDENT FUNDING

HISTORICAL DATA - COLLIER COUNTY 2019-2020



Fiscal Year	Actual FEFP Funds Per Student
2010	\$7,761
2011	\$7,798
2012	\$7,297
2013	\$7,185
2014	\$7,558
2015	\$7,709
2016	\$8,016
2017	\$8,230
2018	\$8,482
2019	\$8,636
2020	\$8,950

* Including Federal Stabilization Funding (ARRA)
 ** Including Federal EdJobs Funding

- ◆ Total Florida Education Finance Program (FEFP) funds include Categorical amounts with restrictions on expenditures.
- ◆ Actual FEFP funds per student in FY 2020 are \$1,189 more than FY 2010 funding and \$314 more than FY 2019. Per student funding in FY 2020 increased approximately 3.64% compared to the prior year.
- ◆ **When the FY 2010 per student amount is adjusted for inflation, current funding per student is actually \$321 less.**
- ◆ Refer to Section VII of this publication and <http://www.fldoe.org/fefp/> for more information.



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 Fiscal Year 2020 is presented on the following page.

BUDGET SUMMARY FISCAL YEAR 2019-2020 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 4.4% LESS 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	-	-	4,859,869	-	-	5,149,669
Federal Through State	-	-	-	-	4,000	-	58,402,817
State Sources	-	-	-	-	3,000	-	105,412,344
Local Sources	-	-	-	-	3,000	56,308,099	566,471,928
TOTAL SOURCES	440,650,269	249,970	100,655,209	44,311,438	20,240,000	56,308,099	735,436,758
Transfers In	42,319,589	33,654,655	-	-	-	-	75,974,224
Non-Revenue Sources	6,000	-	132,617	-	-	-	138,617
Fund Balance July 1, 2019	98,794,216	7,893,454	198,840,121	-	12,819,130	32,870,802	349,017,523
TOTAL REVENUES, TRANSFERS & BALANCES	587,758,071	41,793,779	359,465,943	44,311,498	38,059,130	89,178,701	1,160,567,122
EXPENDITURES							
Instruction	323,434,501	-	-	23,828,282	-	-	347,262,783
Pupil Personnel Services	20,428,482	-	-	2,886,349	-	-	23,312,831
Instructional Media Services	6,129,742	-	-	4,039	-	-	6,133,781
Instructional and Curriculum Development Services	8,361,881	-	-	6,942,085	-	-	15,303,966
Instructional Staff	-	-	-	7,230,679	-	-	12,973,320
Instruction Related Board of Education	-	-	-	115,234	-	-	2,032,779
General Administration	-	-	-	-	-	-	55,224
School Administration	-	-	-	-	-	-	84,485
Facilities Acquisition and Construction	1,711,608	-	120,280,866	-	-	-	98,472
Fiscal Services	3,447,187	-	-	-	-	-	47,567
Food Services	-	-	-	-	-	-	27,739
Central Services	9,229,112	-	-	-	-	-	86,929
Pupil Transportation Services	23,440,711	-	-	-	-	-	83,982
Operation of Plant	38,013,091	-	-	-	-	-	84,166
Maintenance of Plant	18,540,715	-	-	93,725	-	-	18,634,440
Administrative Technology Services	5,285,130	-	-	-	-	-	5,285,130
Debt Service/Other	-	34,346,617	-	-	-	-	34,346,617
TOTAL EXPENDITURES	501,417,682	34,346,617	120,280,866	44,311,498	30,727,739	62,675,510	793,759,912
Transfers Out	-	-	75,974,224	-	-	-	75,974,224
Fund Balances June 30, 2020	88,340,389	7,447,162	163,210,853	-	7,331,391	26,503,191	290,832,986
TOTAL APPROPRIATED EXPENDITURES							1,160,567,122

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.

RECORD.

BUDGET SUMMARY

FISCAL YEAR 2019-2020

DISTRICT SCHOOL BOARD OF COLLIER COUNTY

PROPOSED MILLAGE LEVIES SUBJECT TO 10 MILL CAP:

Required Local Effort (including Prior Period Funding Adjustment Millage)	2.8350
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 5.0830

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY ARE 4.4% LESS 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	-	-	4,659,669	-	-	5,149,669
Federal Through State	1,400,000	-	-	35,668,817	21,334,000	-	58,402,817
State Sources	98,985,567	36,770	3,148,599	2,973,408	268,000	-	105,412,344
Local Sources	347,762,719	208,900	157,544,606	1,009,604	3,638,000	56,308,099	566,471,928
TOTAL SOURCES	448,638,286	245,670	160,693,205	44,311,498	25,240,000	56,308,099	735,436,758
Transfers In	42,319,569	33,654,655	-	-	-	-	75,974,224
Non-Revenue Sources	6,000	-	132,617	-	-	-	138,617
Fund Balance July 1, 2019	96,794,216	7,893,454	198,640,121	-	12,819,130	32,870,602	349,017,523
TOTAL REVENUES, TRANSFERS & BALANCES	587,758,071	41,793,779	359,465,943	44,311,498	38,059,130	89,178,701	1,160,567,122

EXPENDITURES

Instruction	323,434,501	-	-	23,828,282	-	-	347,262,783
Pupil Personnel Services	20,426,482	-	-	2,886,349	-	-	23,312,831
Instructional Media Services	6,129,742	-	-	4,039	-	-	6,133,781
Instructional and Curriculum Development Services	8,361,881	-	-	6,942,085	-	-	15,303,966
Instructional Staff Training	5,742,641	-	-	7,230,679	-	-	12,973,320
Instruction Related Technology	1,917,545	-	-	115,234	-	-	2,032,779
Board of Education, Legal and Audits	1,805,224	-	-	-	-	-	1,805,224
General Administration	1,533,330	-	-	1,422,371	-	-	2,955,701
School Administration	32,392,404	-	-	192,081	-	-	32,584,485
Facilities Acquisition and Construction	1,717,606	-	120,280,866	1,000,000	-	-	122,998,472
Fiscal Services	3,447,567	-	-	-	-	-	3,447,567
Food Services	-	-	-	-	30,727,739	-	30,727,739
Central Services	9,229,112	-	-	282,307	-	62,675,510	72,186,929
Pupil Transportation Services	23,440,711	-	-	143,271	-	-	23,583,982
Operation of Plant	38,013,091	-	-	171,075	-	-	38,184,166
Maintenance of Plant	18,540,715	-	-	93,725	-	-	18,634,440
Administrative Technology Services	5,285,130	-	-	-	-	-	5,285,130
Debt Service/Other	-	34,346,617	-	-	-	-	34,346,617
TOTAL EXPENDITURES	501,417,682	34,346,617	120,280,866	44,311,498	30,727,739	62,675,510	793,759,912
Transfers Out	-	-	75,974,224	-	-	-	75,974,224
Fund Balances June 30, 2020	86,340,389	7,447,162	163,210,853	-	7,331,391	26,503,191	290,832,986
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS & BALANCES	587,758,071	41,793,779	359,465,943	44,311,498	38,059,130	89,178,701	1,160,567,122

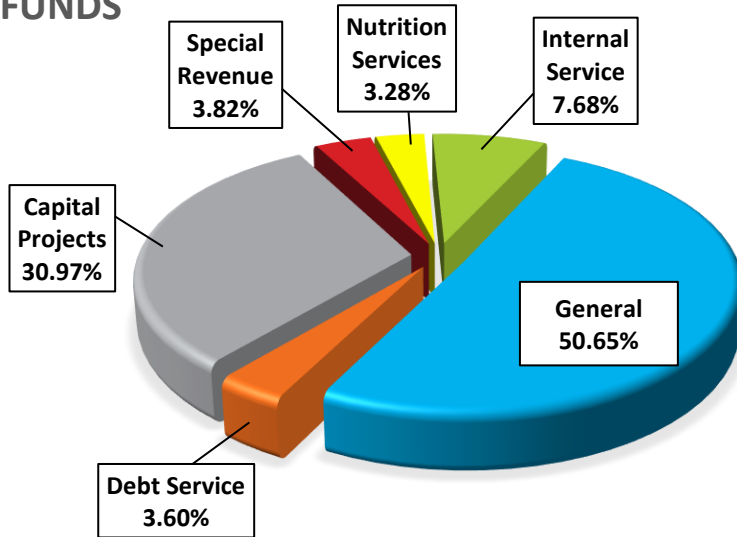
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

BUDGET SUMMARY CHART

2019-2020

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



<u>Funds</u>	<u>Totals</u>
General	\$ 587,758,071
Debt Service	41,793,779
Capital Projects	359,465,943
Special Revenue	44,311,498
Nutrition Service	38,059,130
Internal Service	89,178,701
	\$ 1,160,567,122



Budgeted Expenditure Amount per Student

Total All Funds (including balances carried forward)	\$ 1,160,567,122
Less:	
Ending Fund Balances (including non-spendable amounts, reserves for fiscal solvency)	(290,832,986)
Transfers between funds redundancy	(75,974,224)
Internal Service (Insurance) redundancy	(62,675,510)
Adult Education (Workforce Development)/Voluntary Pre-Kindergarten	(14,344,415)
	\$ 716,739,987

In order to derive a per student amount, divide the total fund amount less redundancies by the total students:

Budgeted number of Students : 47,455

Funds	Amount per Student by Fund	
Total All Funds	\$ 15,104	
Nutrition Services Fund	\$ 648	
Grants/Special Revenue Fund	934	
Capital Projects Fund	2,535	
Debt Service Fund	724	
General Fund*	\$ 10,263	

Comparisons of school districts are typically made with the per student amount shown here

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

GENERAL FUND

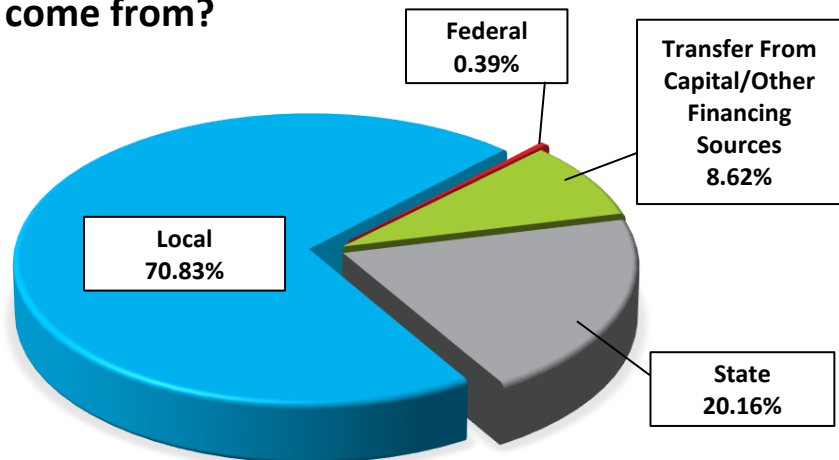
2019-2020

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.

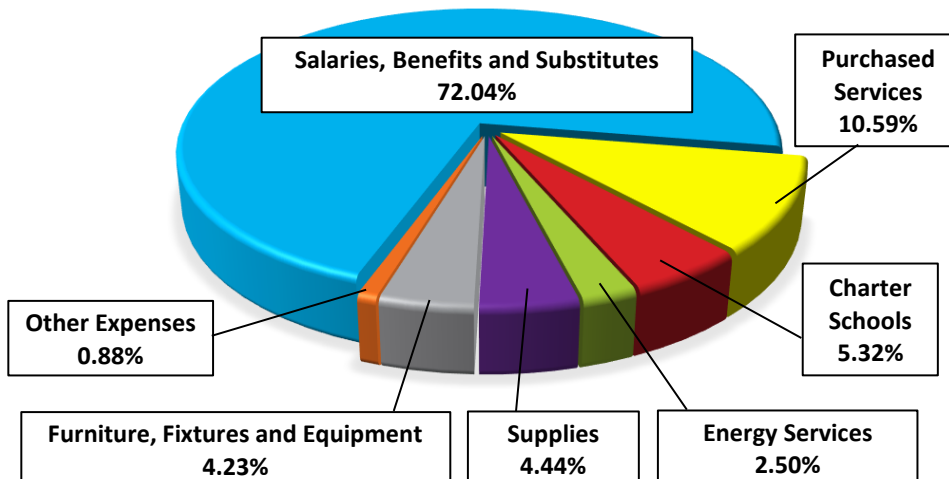
The Florida Education Finance Program (FEFP) provides equalized per student funding for school districts. This equalization of funding concept guarantees each student the availability of educational programs and services substantially equal to those available to any similar student, notwithstanding geographic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

Where does the revenue come from?



How is it spent?



GENERAL FUND SUMMARY 2019-2020

Beginning Balance	
Prior Year Reserves Brought Forward	\$ 85,792,848
Encumbrances Carried Forward	3,661,768
Carry Forward for Projects and Schools	7,339,600
Other	-
Total Beginning Fund Balance	\$ 96,794,216
Revenues, Transfers and Non Revenue Receipts	\$ 490,963,855
Total Funds Available for Appropriations or Reserves	\$ 587,758,071

Appropriations	
Current Year Appropriations Excluding Carry Forwards from Prior Year *	\$ 490,416,314
Encumbrances Carried Forward	3,661,768
Carry Forward For Projects and Schools	7,339,600
Total Appropriations	\$ 501,417,682

Reserve Balances	Balance 6/30/19	FY 2020 Change	Proposed Reserves	
Reserve for Non-Spendable Inventory	\$ 926,068	\$ -	926,068	
Reserve for Non-Spendable Prepaid	1,212,921	-	1,212,921	
Restricted for Workforce Programs	1,271,161	(239,440)	1,031,721	
Restricted for School Recognition Funds	-	2,821,032	2,821,032	
Restricted for McKay Scholarship	-	317,911	317,911	
Restricted for Best and Brightest	-	5,024,224	5,024,224	
Restricted for Turnaround Schools		261,699	261,699	
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	22,750,000	1,050,000	23,800,000	
Reserve for Future Budget Shortfalls	50,842,698	(1,050,000)	49,792,698	
TOTAL	\$ 85,792,848	\$ 8,185,426	\$ 93,978,274	\$ 93,978,274

Funding of Current Year Appropriations	
Current Year Appropriations Excluding Carry Forwards from Prior Year	\$ 490,416,314
Current Year Revenue, Transfers & Non-Rvenue Receipts	\$ 490,963,855
Less: Reserves Funded from New Year Revenue	8,185,426
Net Available New Year Revenues	482,778,429
Unassigned Fund Balance - Revenue in Excess of Appropriations*	\$ (7,637,885)
Total Funds Appropriated and Reserved	\$ 587,758,071

* Appropriations do not include any salary increases at this time

GENERAL FUND REVENUES

2019-2020

	Actual 2018-2019	Budgeted 2019-2020	Increase (Decrease)	Percentage of Change
Federal Funding				
Medicaid and Other Federal	\$ 4,782,822	\$ 1,400,000	\$ (3,382,822) *	
Reserve Officers' Training Corps (ROTC)	488,628	490,000	1,372	
Federal Subtotal	\$ 5,271,450	\$ 1,890,000	\$ (3,381,450)	-64.1%

State Funding

State - General Revenue FEFP	\$ 28,480,821	\$ 28,267,470	\$ (213,351)	
Workforce Programs	9,612,077	9,916,885	304,808	
Sales Tax Distribution	446,500	446,500	-	
Class Size Reduction State Funds	54,569,322	55,664,789	1,095,467	
Lottery: School Recognition/Discretionary	2,992,325	2,995,056	2,731	
Voluntary Pre-Kindergarten	1,287,010	1,300,028	13,018	
Miscellaneous	3,717,155	394,839	(3,322,316) **	
State Subtotal	\$ 101,105,210	\$ 98,985,567	\$ (2,119,643)	-2.1%

Local Funding

Property Taxes - FEFP	\$ 318,611,526	\$ 336,782,958	\$ 18,171,432	
Interest	2,885,217	2,800,000	(85,217)	
Course Fees - Workforce Programs	2,127,339	2,062,331	(65,008)	
Indirect Cost Recovery	1,926,616	1,700,000	(226,616)	
Facility Leases	396,964	396,964	-	
Insurance Premiums	83,288	85,000	1,712	
Miscellaneous Other	7,639,597	3,935,466	(3,704,131)	
Local Subtotal	\$ 333,670,547	\$ 347,762,719	\$ 14,092,172	4.2%

Total All Revenue	\$ 440,047,207	\$ 448,638,286	\$ 8,591,079	2.0%
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Non-Revenue

Transfer from Capital	\$ 29,783,581	\$ 42,319,569	\$ 12,535,988	
Sale of Equipment/Other	5,902	6,000	98	
Insurance and Loss Recovery	4,246,939	-	(4,246,939)	
Beginning Fund Balance	95,746,743	96,794,216	1,047,473	
Non-Revenue and Beginning Fund Balance	\$ 129,783,165	\$ 139,119,785	\$ 9,336,620	7.2%

Total Funds Available	\$ 569,830,372	\$ 587,758,071	\$ 17,927,699	3.1%
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Student FTE	46,794	47,455	661	1.4%
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* FY19 Temporary Emergency Impact Aid for Displaced Students Grant

** FY19 Best and Brightest Grant (now included in the FY20 FEFP calculation)

GENERAL FUND

INCOMING TRANSFERS/CAPITAL SUPPORT

2019-2020

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	Amount	
Equipment		
Technology Retrofit	\$ 2,150,348	
District Equipment	1,425,000	
Technology Infrastructure	7,586,000	
Classroom Technology	<u>8,602,000</u>	\$ 19,763,348
Maintenance		
Facility Managers Salaries/Benefits	\$ 2,642,216	
Maintenance Salaries/Benefits	9,188,456	
Maintenance - Various	3,995,000	
Safety and Security	<u>622,908</u>	\$ 16,448,580
Insurance		
Property Insurance	<u>\$ 4,600,000</u>	\$ 4,600,000
Educational Facilities Grant		
Edu Facilities Security Grant	<u>\$ 107,641</u>	\$ 107,641
Charter School Capital Outlay		
State Charter School Capital Outlay	<u>\$ 1,400,000</u>	<u>\$ 1,400,000</u>
Grand Total		<u>\$ 42,319,569</u>

GENERAL FUND BUDGET RESERVES

2019-2020

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 AMOUNT
Reserve for Inventory	\$ 926,068
Reserve for Non Spendable Prepaid	1,212,921
Restricted for Workforce Programs	1,031,721
Restricted for School Recognition Funds	2,821,032
Restricted for McKay Scholarship	317,911
Restricted for Best and Brightest	5,024,224
Restricted for Turnaround Schools	261,699
Reserve for Low Performing Schools	1,200,000
Reserve for FTE Audits	90,000
Reserve for FTE Shortfall/Proration	2,500,000
Reserve for Enterprise Software	5,000,000
* Strategic Reserve	23,800,000
** Reserve for Future Budget Shortfalls	42,154,813
	\$ 86,340,389

*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 2020, the District's strategic reserves are planned to be a minimum of 5%. The Strategic Reserves in fiscal year 2019 exceeded the targeted levels, as they have in most recent fiscal years. The District has other budgeted reserves designated to protect against funding reductions.

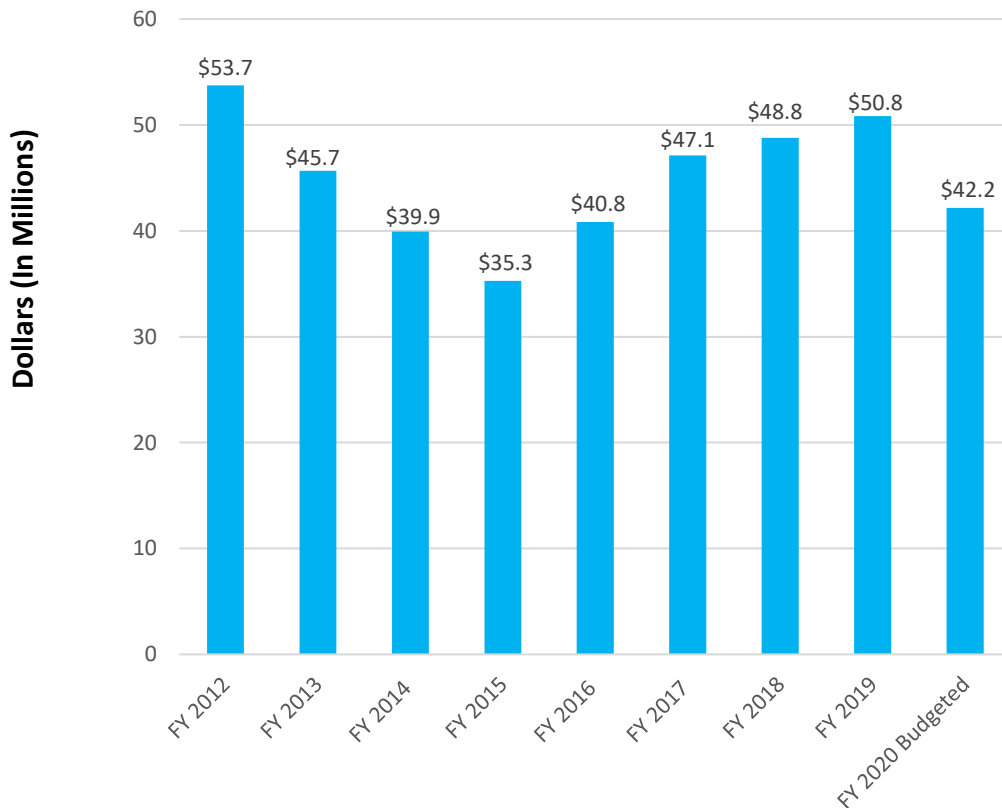
**RESERVE FOR BUDGET SHORTFALL

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.

GENERAL FUND RESERVE FOR BUDGET SHORTFALL 2019-2020

In actual dollars, per student Florida Education Program Funding (FEFP) now exceeds the pre-recession maximum. However, when adjusted for inflation, current funding remains approximately \$321 less per student. When per student funding lags behind the inflation rate, the District faces pressure to produce a balanced budget. The District will continuously seek strategic budget reductions in order to offset cost increases outside of the District's control. 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 Reserve for Budget Shortfall balance at the end of fiscal year 2020 is estimated at \$42.2 million. Use of the Shortfall Reserve in fiscal year 2020 will be determined after salary negotiations are completed with all bargaining groups.



**Actual year-end amounts are shown for fiscal years 2012 through 2019.
Forecasted amount is shown for fiscal year 2020.**

GENERAL FUND APPROPRIATIONS BY FUNCTION

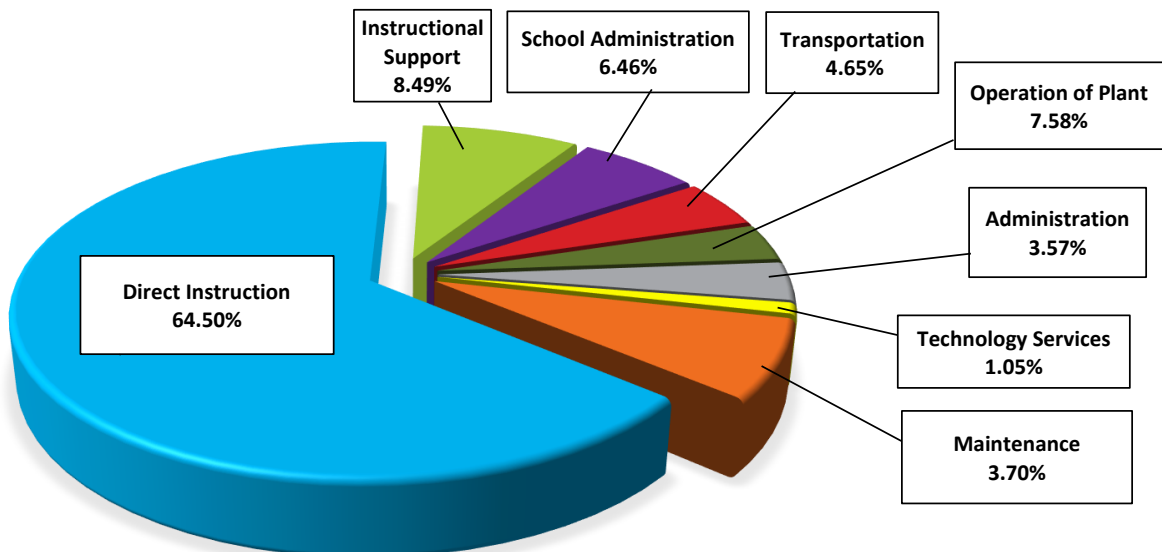
2019-2020

✦ Functions describe the purpose of expenditures

Function Description	FY 2019 Expenditures and Encumbrances	FY 2020 Budgeted Appropriations	Increase/ (Decrease)	% Increase/ (Decrease)
Direct Instruction (Costs directly related to teaching students)	\$ 307,835,078	\$ 323,434,501	\$ 15,599,423	5.1%
Instructional Support (Costs to enhance instruction, including library/media)	39,727,212	42,578,291	2,851,079	7.2%
School Administration (Principals, Ass't Principals and School Office Support)	31,701,468	32,392,404	690,936	2.2%
Transportation (Transporting students to/from school or activities)	22,867,247	23,440,711	573,464	2.5%
Subtotal	\$ 402,131,005	\$ 421,845,907	\$ 19,714,902	4.9%
Administration (School Support Services and General Administration)	17,019,773	17,732,839	713,066	4.2%
Maintenance of Schools and Support Facilities	18,249,472	18,540,715	291,243	1.6%
Technology Services for Schools and Departments *	3,983,061	5,285,130	1,302,069	32.7% *
Operation of Schools and Support Facilities (includes insurance, electricity, water and other utilities)	35,314,613	38,013,091	2,698,478	7.6%
Subtotal	\$ 74,566,919	\$ 79,571,775	\$ 5,004,856	6.7%
Total	\$ 476,697,924	\$ 501,417,682	\$ 24,719,758	5.2%

* Increase due to capital transfer per Capital Plan

Direct Instruction, Instructional Support, Student Transportation and School Administration costs are **84.10%** of budgeted expenditures.



GENERAL FUND APPROPRIATIONS BY OBJECT

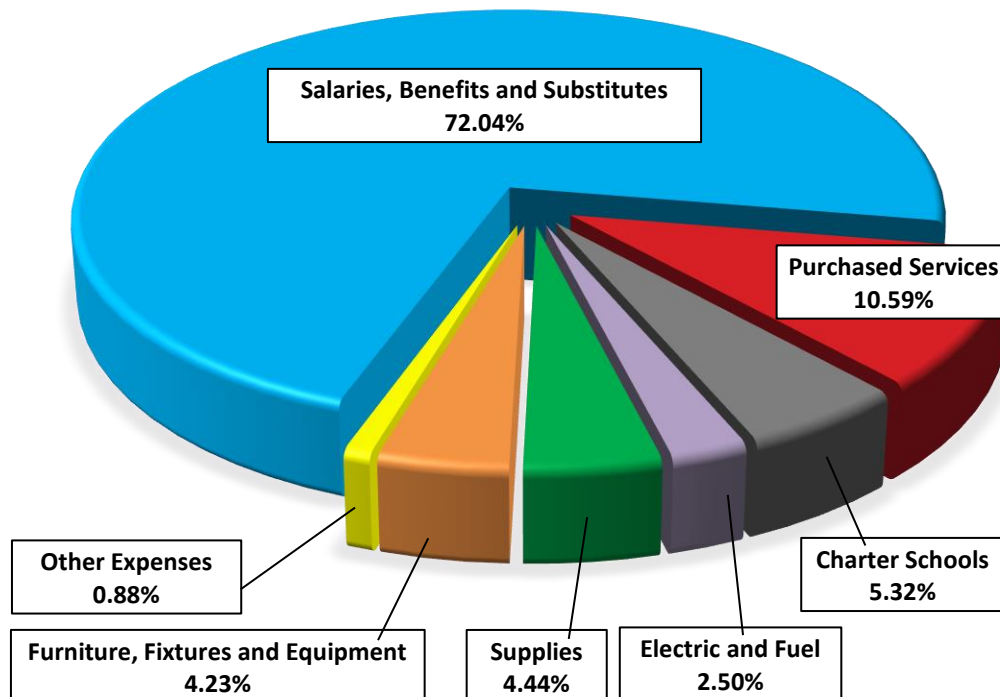
2019-2020

✦ Objects describe the type of goods or services

<i>Object Description</i>	<i>FY 2019 Expenditures and Encumbrances</i>	<i>FY 2020 Budgeted Appropriations</i>	<i>Increase/ (Decrease)</i>	<i>% Increase/ (Decrease)</i>
Salaries	\$ 267,125,787	\$ 267,583,202	\$ 457,415	0.2%
Benefits	82,669,819	87,553,180	4,883,361	5.9%
Substitutes	5,979,298	6,124,095	144,797	2.4%
Salaries, Benefits and Substitutes	\$ 355,774,904	\$ 361,260,477	\$ 5,485,573	1.5%
Purchased Services	\$ 47,113,493	\$ 53,076,047	\$ 5,962,554	12.7%
Charter Schools	23,900,455	26,692,579	2,792,124	11.7%
Electric and Fuel	12,418,699	12,540,866	122,167	1.0%
Supplies*	16,168,018	22,254,173	6,086,155	37.6%*
Furniture, Fixtures and Equipment**	17,276,283	21,205,567	3,929,284	22.7%**
Other Expenses	4,046,072	4,387,973	341,901	8.5%
Total	\$ 476,697,924	\$ 501,417,682	\$ 24,719,758	5.2%

*Increase is primarily from unspent fiscal year 2019 restricted categoricals (Instructional Materials, Advanced Placement, AICE, Industry Certifications) carried forward for restricted use in fiscal year 2020.

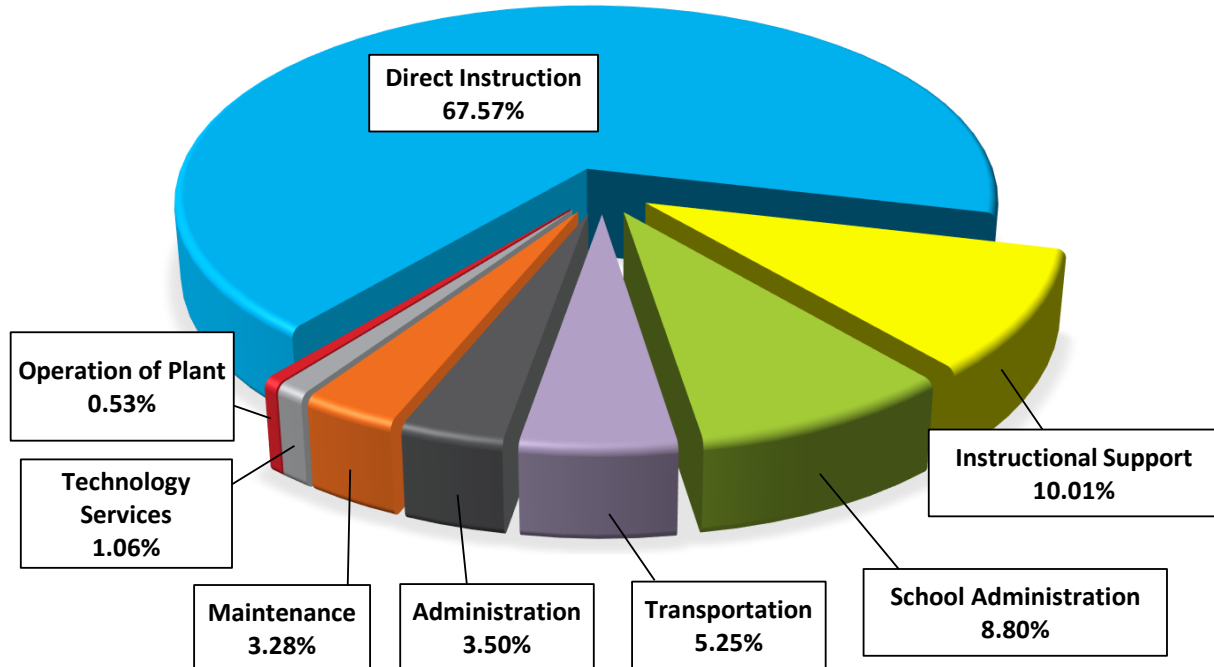
** Increase is due to capital transfer per Capital plan.



While **72.04%** 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.

GENERAL FUND SALARIES AND BENEFITS BY FUNCTION 2019-2020

✦ Functions describe the purpose of expenditures



* Direct Instruction, Instructional Support, Student Transportation and School Administration costs are 91.63% of budgeted salaries and benefits.

<i>Function Description</i>	<i>FY 2019 Expenditures</i>	<i>FY 2020 Budgeted Appropriations</i>	<i>FY 2020 Percent of Total</i>	<i>FY 2019 - FY 2020 Change</i>
Direct Instruction (Costs directly related to teaching students)	\$ 243,463,953	\$ 244,096,562	67.57%	\$ 632,609
Instructional Support (Costs to enhance instruction, including library/media)	34,323,347	36,179,831	10.01%	1,856,484
School Administration (Principals, Ass't Principals, Deans and School Office Support)	31,285,709	31,782,777	8.80%	497,068
Transportation (Transporting students to and from school or activities)	18,461,541	18,969,524	5.25%	507,983
Subtotal	\$ 327,534,550	\$ 331,028,694	91.63%	\$ 3,494,144 *
Administration (School Support Services)	\$ 12,377,826	\$ 12,647,671	3.50%	\$ 269,845
Maintenance of Schools and Support Facilities	10,689,432	11,833,004	3.28%	1,143,572
Technology Services for Schools and Departments	3,219,708	3,826,207	1.06%	606,499
Operation of Schools and Support Facilities	1,953,388	1,924,901	0.53%	(28,487)
Subtotal	\$ 28,240,354	\$ 30,231,783	8.37%	\$ 1,991,429
Total Salaries and Benefits	\$ 355,774,904	\$ 361,260,477	100.0%	\$ 5,485,573

DEBT SERVICE FUNDS 2019-2020

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and fees. Funds for the retirement of debt are comprised of two sources:

- (1) Capital Outlay and Debt Service (CO&DS) withheld for State Board of Education/Capital Outlay Bond Indebtedness (SBE/COBI) bonds; these are bonds and revenue certificates, issued by the State Board of Education for the District.
- (2) Capital Fund transfers, where funding is derived from District Capital Improvement Tax and Impact Fees.

Source of Funds	State Bonds	Certificates of Participation (Bonds)	Total Budget
Beginning Fund Balance	\$ 440	\$ 7,893,014	\$ 7,893,454
Capital Outlay and Debt Service	36,720	-	36,720
Interest	50	208,900	208,950
Transfer from Capital	-	33,654,655	33,654,655
Total Revenues	\$ 36,770	\$ 33,863,555	\$ 33,900,325

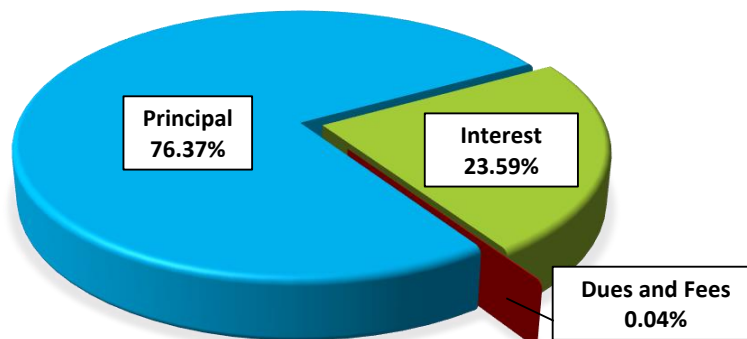
Total Source of Funds	\$ 37,210	\$ 41,756,569	\$ 41,793,779
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Use of Funds	State Bonds	Certificates of Participation (Bonds)	Total Budget
Principal	\$ 36,000	\$ 26,195,000	\$ 26,231,000
Interest	720	8,101,907	8,102,627
Dues and Fees	490	12,500	12,990
Total Appropriations	\$ 37,210	\$ 34,309,407	\$ 34,346,617

Ending Fund Equity	-	7,447,162	7,447,162
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Total Use of Funds	\$ 37,210	\$ 41,756,569	\$ 41,793,779
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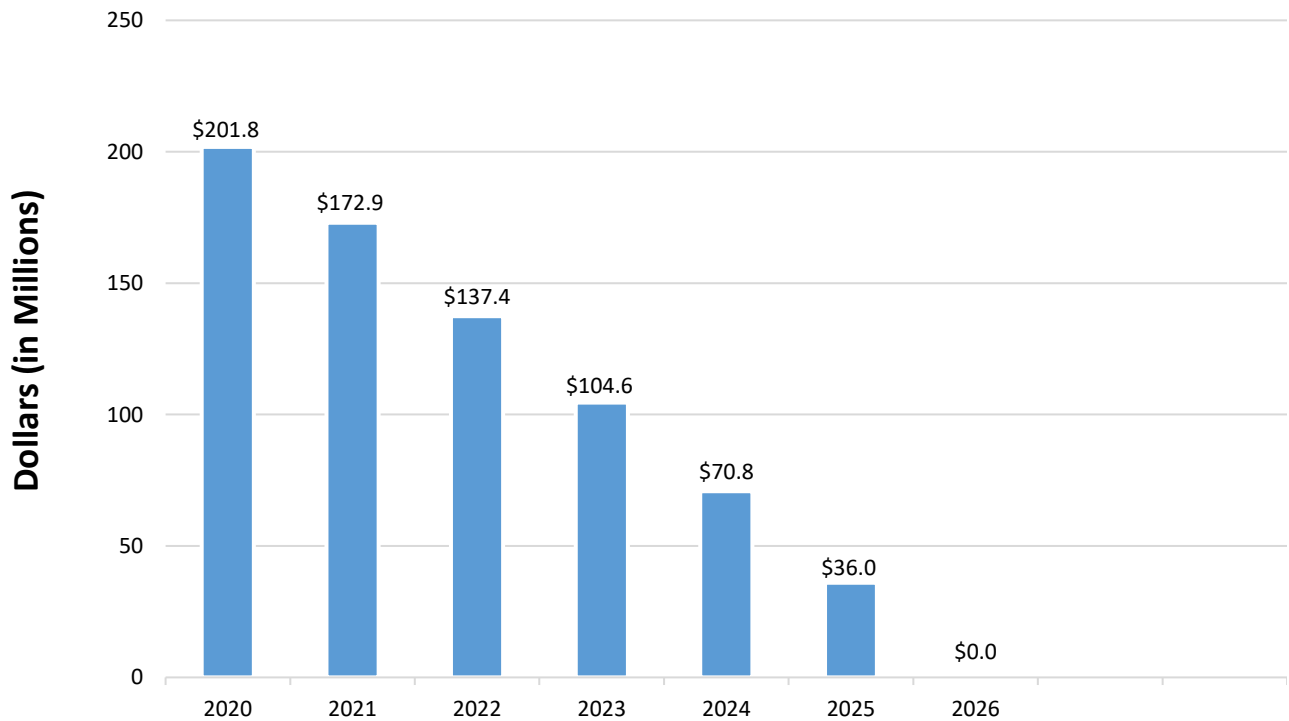
Use of Funds



DEBT SERVICE FUND PRINCIPAL 2019-2020

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. In fiscal year 2016, the District completely retired the 2006 COPS issue.

Long Term Debt at Year End, Principal Only



- Includes Certificates of Participation and State Bonds.
- Bonds are no longer callable.

DEBT SERVICE FUND OUTSTANDING BONDS

2019-2020

The District entered into a master financing arrangement on August 1, 1992. This arrangement, a lease-purchase agreement, allowed the District to secure 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 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. Bonds issued by the State Board of Education mature serially, and are secured by a pledge of the District's portion of the State assessed Motor Vehicle License Tax.

DEBT SERVICE BONDS OUTSTANDING BALANCES AT JUNE 30, 2019

Series	Amount Outstanding	Lease Term Maturity	Original Amount
Certificates of Participation (COPs):			
2005A, Refunding	\$ 54,795,000	2022	\$ 106,345,000
2005-QZAB	4,192,000	2021	4,192,000
2010, COPS Refunding	6,675,000	2022	27,675,000
2014A, COPS Refunding	157,550,000	2026	164,765,000
2015, COPS Refunding	4,740,000	2020	36,225,000
Subtotal	\$ 227,952,000		\$ 339,202,000
State Board of Education (SBE) Bonds:			
2014-B, Refunding	36,000	2020	2,131,000
Subtotal	\$ 36,000		\$ 2,131,000
TOTAL	\$ 227,988,000		\$ 341,333,000

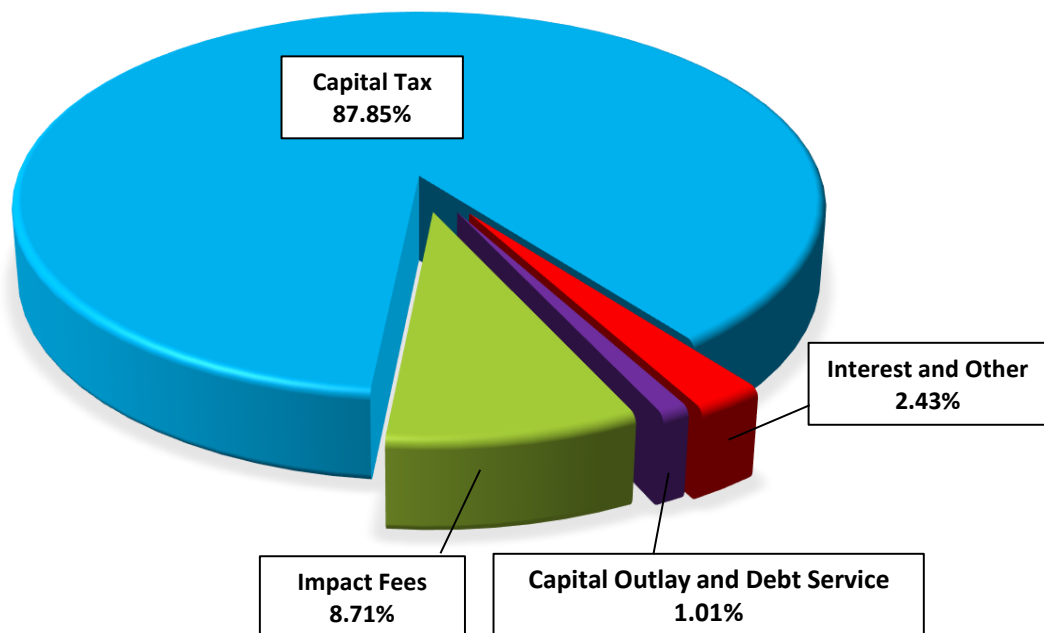
CAPITAL FUNDS REVENUE 2019-2020

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.

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	\$ 198,640,121
Revenue:	
Capital Tax	\$ 141,291,360
Capital Outlay and Debt Service	1,628,958
Impact Fees	14,000,000
Interest Income	2,251,901
Charter School Funding	1,400,000
Miscellaneous Sources	253,603
Total Revenue	\$ 160,825,822
Total Budget	\$ 359,465,943

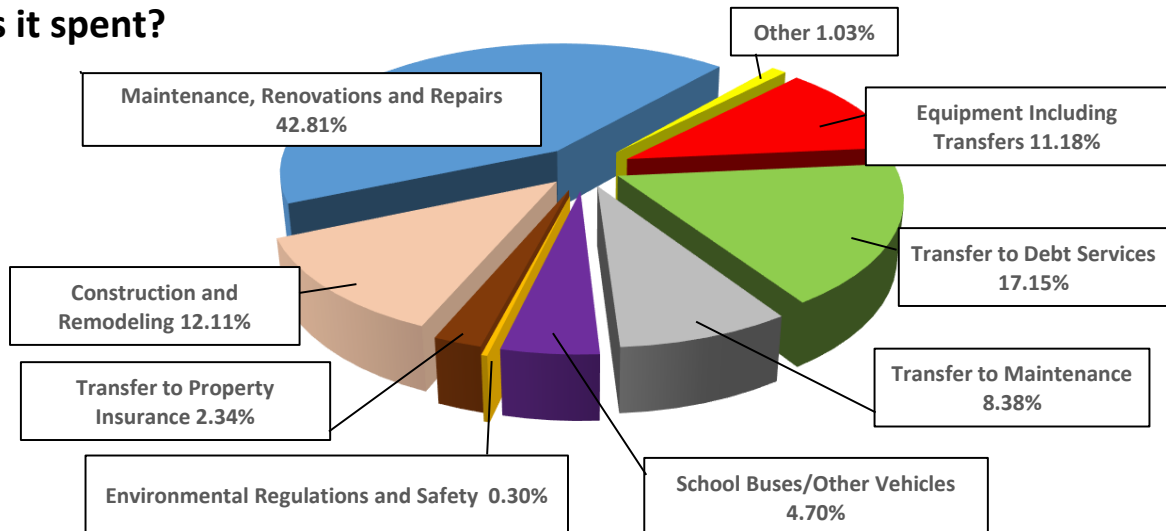
WHERE DOES THE REVENUE COME FROM?



CAPITAL FUNDS APPROPRIATIONS 2019-2020

Appropriations by Project			
Construction and Remodeling:		Other Transfers:	
Electrical - Capital Projects	\$ 4,328,372	Transfer to Debt Services	\$ 33,654,655
Storm Mitigation/Security Improvements	3,375,000	Transfer to Maintenance	16,448,580
EDU Facilities Security	116,051	Transfer to Property Insurance	4,600,000
Everglades Storm Mitigation	3,617,936	Subtotal	\$ 54,703,235
Site Preparation	56,260	Environmental Regulations and Safety:	
Facilities Supervision	1,684,217	Fire Safety	\$ 519,104
Immokalee HS Additions/Renovations	2,817,616	Health/Safety/Security	62,970
Stage Curtain Replacement	415,000	Subtotal	\$ 582,074
New High School GGG	5,723,838	School Buses/Other Vehicles:	
Site Acquisitions	175,000	Bus Acquisition	\$ 8,226,173
Other Capital Staff	635,461	Vehicles Other than Buses	1,003,332
Site Development	60,000	Subtotal	\$ 9,229,505
Property Management	149,908	New and Replacement Equipment:	
Permitting Services	313,948	Transfer to General Fund Equipment	\$ 19,763,348
Professional Services	144,115	District Capital Equipment	873,101
Site and Facility Testing	124,549	P25 Radio System	1,000,000
Construction Blueprinting	18,000	Cameras - Security, Additions	310,146
Subtotal	\$ 23,755,271	Subtotal	\$ 21,946,595
Maintenance, Renovations and Repairs:		Other:	
HVAC/Energy	\$ 32,783,075	Portable Leasing	\$ 620,080
Technology Infrastructure	6,632,696	Charter School Capital Funds (State)	1,400,000
Access Control Enhancements	1,531,417	Subtotal	\$ 2,020,080
School Renovations	23,171,002	Total Capital Projects Appropriations:	
Roofing and Maintenance	11,595,294	\$ 196,255,090	
Facilities Renovations	201,047	Reserves and Ending Fund Balance:	
Special Needs Facility Modifications	5,976,691	Restricted Self Insured Retention	39,000,000
Roads and Bridge	10,000	Restricted Emergency Maintenance	6,000,000
Portable Transfer/Setup	1,862,037	Restricted Future Schools Construction	88,767,418
Portables Renovations	72,620	Restricted Enterprise Software	13,200,000
Cameras - Security Maintenance	182,451	Assigned Future Vehicles	2,469,859
Subtotal	\$ 84,018,330	Restricted Other Reserves	13,773,576
		Subtotal	\$ 163,210,853
		Total Budget	\$ 359,465,943

How is it spent?



CAPITAL STAFFING

2019-2020

Facilities Management	2019 FTE	2020 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	3.00	4.00
Construction Inspector	-	1.00
Architect	1.00	1.00
Analyst GIS Planner	-	1.00
Real Property/ Facilities Specialist II	1.00	1.00
Specialist I	-	1.00
Total	14.68	18.68

Other Capital Staff	2019 FTE	2020 FTE
Director	1.06	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	0.29	0.26
Purchasing Specialist	0.03	0.15
Attorney	0.10	0.10
Total	6.62	6.46

Maintenance	2019 FTE	2020 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	22.43	29.71
Painter	9.00	9.00
Plumber	8.00	8.00
Mechanic	1.00	1.00
Utility Worker	24.00	24.00
Carpenter	10.00	10.00
Equipment Technician	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	38.25
Total	164.58	171.86

SPECIAL REVENUE

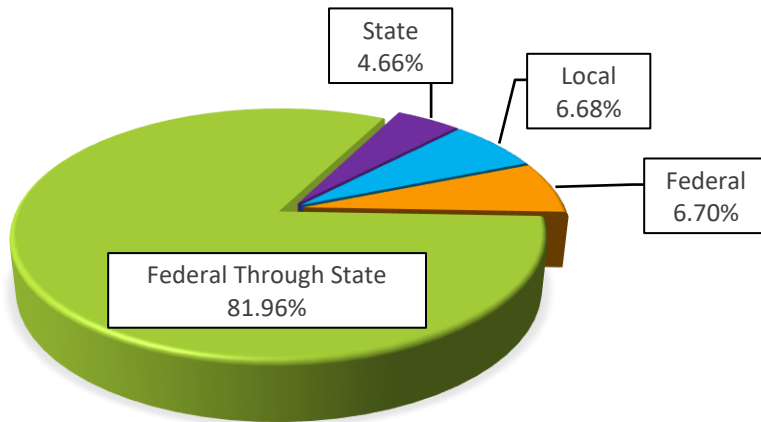
2019-2020

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

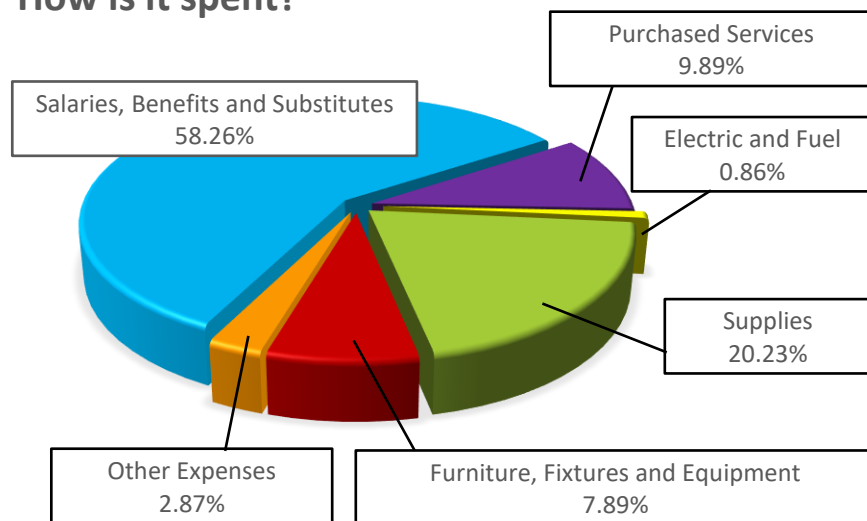
The Nutrition Services fund is used to account for revenue generated in the Nutrition Services Department, a self-funded department whose revenue can only be used for food service operations. Revenue for this department comes from federal and state meal reimbursements, as well as from the proceeds of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

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.

Where does the revenue come from?



How is it spent?



SPECIAL REVENUE FUNDS 2019-2020

Source of Funds	Nutrition Services	Grants	Total
Beginning Fund Equity	\$ 12,819,130	\$ -	\$ 12,819,130
Federal Sources	\$ -	\$ 4,659,669	\$ 4,659,669
Federal Through State	21,334,000	35,668,817	57,002,817
State Sources	268,000	2,973,408	3,241,408
Local Sources	3,638,000	1,009,604	4,647,604
Total Revenues	\$ 25,240,000	\$ 44,311,498	\$ 69,551,498
Total Source of Funds	\$ 38,059,130	\$ 44,311,498	\$ 82,370,628

Use of Funds	Nutrition Services	Grants	Total
Salaries	\$ 7,704,194	\$ 24,276,121	\$ 31,980,315
Benefits	2,956,068	8,553,938	11,510,006
Purchased Services	1,454,561	5,967,476	7,422,037
Energy Services	607,000	36,819	643,819
Supplies	13,161,394	2,023,686	15,185,080
Furniture, Fixtures and Equipment	4,273,636	1,644,850	5,918,486
Other	570,886	1,808,608	2,379,494
Total Appropriations	\$ 30,727,739	\$ 44,311,498	\$ 75,039,237
Ending Fund Equity	\$ 7,331,391	\$ -	\$ 7,331,391
Total Use of Funds	\$ 38,059,130	\$ 44,311,498	\$ 82,370,628

SPECIAL REVENUE GRANTS LISTING

2019-2020

Description	Amount	Project Coordinator
Lorenzo Walker Technical College Pell Grant	\$ 950,000	Yolanda Flores
Federal Supplemental Educational Opportunity Grant (FSEOG) and Match	13,545	Yolanda Flores
Immokalee Technical College Pell Grant	400,000	Dorin Oxender
Perkins Vocational and Technical Secondary	509,284	Carlos Artime
Perkins Postsecondary Career	191,463	Y. Flores/D. Oxender
Title IX, Education of Homeless Child and Youth	75,000	Karen Stelmacki
Title IV, Student Support and Academic Enrichment	786,447	Dr. Tammy Caraker
Farmworker Jobs Program	360,356	Dorin Oxender
IDEA Part B Entitlement	10,765,001	Karen Stelmacki
IDEA Part B Exceptional Student Education (ESE) Preschool Handicapped	337,089	Karen Stelmacki
Title III, English Language Acquisition	911,911	Jennifer Kincaid
Title II, Teacher and Principal Training	1,782,356	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	4,187,932	Dr. Tammy Caraker
Title I, Part A Basic	11,457,656	Dr. Tammy Caraker
Title I, Part D Delinquent Program	78,866	Dr. Tammy Caraker
Title I, Unified School Improvement Grant	746,653	Dr. Tammy Caraker
Title I, Part A School Improvement Cohort 4 Year 3	750,000	Dr. Tammy Caraker
Head Start Main Grant Year 1	3,833,729	Karen Stelmacki
Head Start Training Year 1	38,161	Karen Stelmacki
Guidance Program Success Naples	32,000	Dr. Tammy Caraker
Bright Futures - Lorenzo Walker Technical College	621	Yolanda Flores
Florida Student Assistance Grant - Immokalee Technical College	5,321	Dorin Oxender
Florida Student Assistance Grant - Lorenzo Walker Technical College	32,860	Yolanda Flores
Driver's Education Slosberg Grant	120,500	Dr. Tammy Caraker
Fiscal Year 2018-2019 Projects Forward	5,056,276	Various
Total	\$ 44,311,498	

INTERNAL SERVICE FUNDS 2019-2020

Internal Service Funds are used to 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:** This fund is used to pay for workers' compensation charges and related expenses. The Board contributes a percentage of each employee's salary to this fund.
- **Medical and Dependent Care Flexible Spending Accounts:** These benefit plans allow employees to utilize pre-tax dollars, thus reducing their taxable income and taxes.

Source of Funds	Health Insurance	Workers' Compensation	Flexible Spending Program	Total
Beginning Fund Equity	\$ 21,912,585	\$ 10,588,916	\$ 369,101	\$ 32,870,602
Interest	\$ 675,000	\$ 289,999	\$ 6,000	\$ 970,999
Board Insurance Premium	46,863,900	1,410,000	72,000	48,345,900
Insurance Premium/Employee	4,891,200	-	1,200,000	6,091,200
Insurance Premium/Retiree/COBRA	800,000	-	100,000	900,000
Total Revenues	\$ 53,230,100	\$ 1,699,999	\$ 1,378,000	\$ 56,308,099
Total Source of Funds	\$ 75,142,685	\$ 12,288,915	\$ 1,747,101	\$ 89,178,701

Use of Funds	Health Insurance	Workers' Compensation	Flexible Spending Program	Total
Salaries	\$ 510,255	\$ 118,198	\$ -	\$ 628,453
Benefits	136,947	29,406	-	166,353
Purchased Services	10,128,574	449,000	105,850	10,683,424
Supplies	8,000	1,000	-	9,000
Claims and Other	48,624,130	1,250,500	1,313,650	51,188,280
Total Appropriations	\$ 59,407,906	\$ 1,848,104	\$ 1,419,500	\$ 62,675,510
Ending Fund Equity	\$ 15,734,779	\$ 10,440,811	\$ 327,601	\$ 26,503,191
Total Use of Funds	\$ 75,142,685	\$ 12,288,915	\$ 1,747,101	\$ 89,178,701