



**CCPS**

Collier County  
Public Schools

# **FINAL BUDGET**

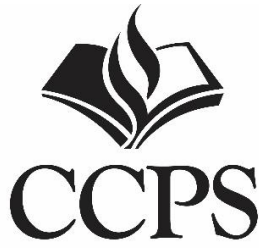
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**2018-2019**

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Collier County Public Schools

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

Dr. Kamela Patton  
Superintendent of Schools

## THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY

Roy M. Terry, Chair  
Stephanie Lucarelli, Vice Chair  
Erick Carter, Member  
Erika Donalds, Member  
Kelly Lichter, 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:**  
09112018-01

**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

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COLLIER COUNTY  
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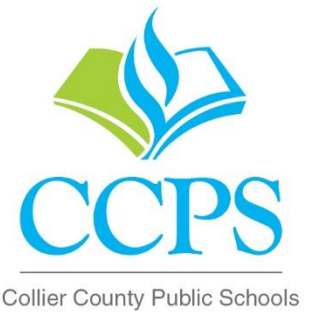
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# SCHOOL BOARD AND EXECUTIVE STAFF



## SCHOOL BOARD MEMBERS

<b>Title</b>	<b>Name</b>
Chair	Roy M. Terry
Vice-Chair	Stephanie Lucarelli
Board Member	Erick Carter
Board Member	Erika Donalds
Board Member	Kelly Lichter

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## 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 Elementary Programs

Dr. Leslie Ricciardelli, Executive Director Secondary Programs

Karen Stelmacki, Executive Director Exceptional Education and Student Support Services

### COMMUNICATION AND COMMUNITY ENGAGEMENT

Greg Turchetta, 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

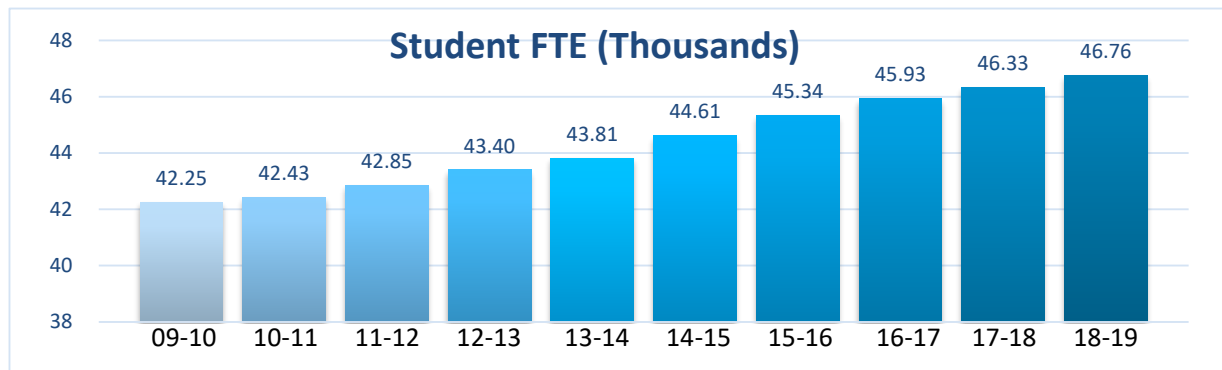
### 2018-2019

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- ◇ Florida Education Funding Program (FEFP) revenue increased \$112 per student compared to the prior year. The majority of this funding is associated with two new initiatives; Mental Health Services and School Safety.
- ◇ Florida per student funding now exceeds pre-recession levels. However, when adjusted for inflation, Florida provides approximately \$628 less per student than in fiscal year 2009.
- ◇ The proposed General Fund tax levy for the Collier County School District is 3.567 mills, which is 1.256 mills (or 26%) lower than the typical Florida school district millage of 4.823 mills.
- ◇ Collier has two traditional schools which require extended day programs.
- ◇ The District plans to be debt free within 8 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 \$8.2 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 72.7% of General Fund expenditures.
- ◇ A new Charter School opened in FY 2019.
- ◇ The operating budget for FY19 (excluding Workforce Education and Voluntary Pre-Kindergarten) is \$463,526,523 which computes to an average of \$9,911 per student.

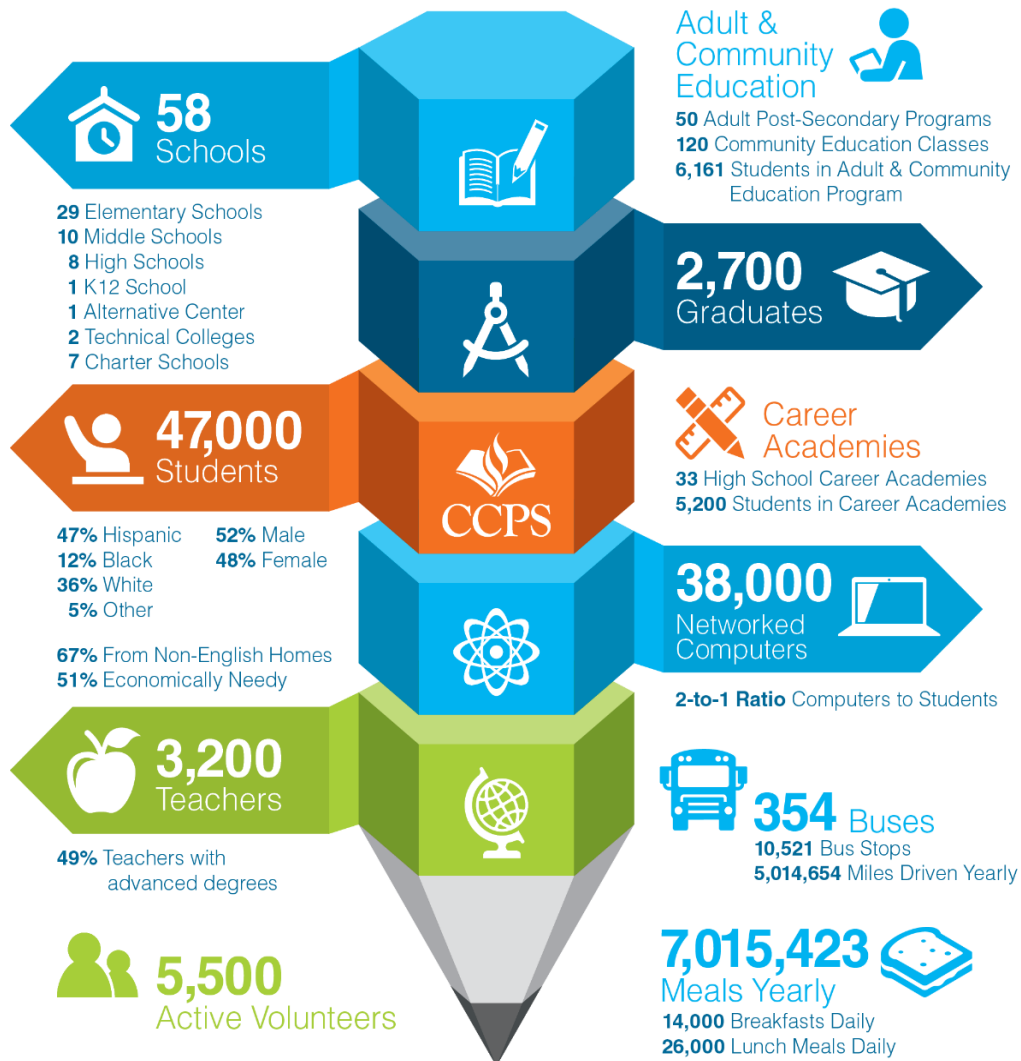
# STUDENT FTE AND DEMOGRAPHICS

## 2018-2019



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
2017-18	39,478.88	5,288.72	554.38	1,004.64	46,326.62	
2018-19	39,706.41	5,498.50	585.81	972.89	46,763.61	0.94%



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

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# SCHOOL TAX MILLAGE ANALYSIS

## 2018-2019

Actual 2017-2018 Roll (Final)	\$ 88,575,669,368	% Change
Plus New Construction 2018-2019	2,077,854,081	2.35%
Plus Increased Value of Existing Property	1,850,730,334	2.09%
Tax Roll For 2018-2019	\$ 92,504,253,783	4.44%

<i>One Mill equals \$1 in tax per \$1,000 in taxable value.</i>			
<b>General Fund</b>	<b>2017-2018 ACTUAL MILLAGE</b>	<b>2018-2019 ROLL-BACK MILLAGE</b>	<b>PROPOSED 2018-2019 MILLAGE</b>
Required Local Effort (RLE) - State Law (Including Prior Period Adjustment) *	2.8940	2.8348	2.8210
<i>*RLE Millage is set by the Legislature. The School Board must levy the required amount.</i>			
Discretionary**	0.7480	0.7327	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>			
<b>Total General Fund Millage</b>	<b>3.6420</b>	<b>3.5675</b>	<b>3.5690</b>
Capital Outlay	1.4800	1.4497	1.4800
<b>Total Millage Levy</b>	<b>5.1220</b>	<b>5.0172</b>	<b>5.0490</b>

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

### Millage Facts

Change In Total Millage Compared To Rolled Back Rate	0.63%
Change In Total Millage Rate, Prior Year Actual To Proposed	-1.43%

For fiscal year 2019, the typical Florida school district General Fund Millage is approximately 4.823 mills. The proposed General Fund Millage for Collier School District is 26% less than the typical Florida school district.

Although the RLE Millage decreased, it is proposed to be greater than the Rolled Back Rate, and is considered a tax increase.

# SCHOOL TAX PROCEEDS ANALYSIS

## 2018-2019

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

<b>General Fund</b>	<b>2017-2018 Calculated Millage Proceeds</b>	<b>2018-2019 Proposed Millage Proceeds</b>	<b>Percentage of Change</b>
Required Local Effort (RLE) - State Law (Including Prior Period Adjustment)	\$ 246,084,468	\$ 250,516,320	1.80%
Discretionary	63,604,417	66,425,455	4.44%
<b>Total General Fund Proceeds</b>	<b>\$ 309,688,885</b>	<b>\$ 316,941,775</b>	<b>2.34%</b>
Capital Outlay	125,848,311	131,430,044	4.44%
<b>Total Millage Proceeds</b>	<b>\$ 435,537,196</b>	<b>\$ 448,371,819</b>	<b>2.95%</b>
<b>Less Millage Proceeds from New Construction</b>		<b>\$ 10,071,442</b>	
<b>Net Millage Proceeds Less Amount from New Construction</b>		<b>\$ 438,300,377</b>	<b>0.63%</b>

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 and the State's commitment to restore current per student funding to pre-recession levels.

Although total millage proceeds increased by 2.95%, after deducting the proceeds from new construction, the net increase in tax revenue, as defined by TRIM (Truth In Millage), is 0.63%.

### Collier County Tax Comparison

School Year	2008-2009			2017-2018			2018-2019 FORECASTED		
Number of Students	41,987			46,327			46,764		
Tax Roll	\$80,673,457,620			\$88,575,669,368			\$92,504,253,783		
	<b>General Operating Taxes</b>	<b>Per Student</b>	<b>Millage</b>	<b>General Operating Taxes</b>	<b>Per Student</b>	<b>Millage</b>	<b>General Operating Taxes</b>	<b>Per Student</b>	<b>Millage</b>
<b>General Operating Fund</b>									
Required Local Effort Millage	\$ 199,799,919	\$ 4,758	2.607	\$ 246,084,468	\$ 5,312	2.894	\$ 250,516,320	\$ 5,357	2.821
Discretionary Millage	\$ 42,305,161	1,008	0.552	\$ 63,604,417	1,373	0.748	\$ 66,425,455	1,420	0.748
<b>Subtotal Operating</b>	<b>\$ 242,105,080</b>	<b>\$ 5,766</b>	<b>3.159</b>	<b>\$ 309,688,885</b>	<b>\$ 6,685</b>	<b>3.642</b>	<b>\$ 316,941,775</b>	<b>\$ 6,777</b>	<b>3.569</b>
	<b>Capital Fund Taxes</b>	<b>Per Student</b>	<b>Millage</b>	<b>Capital Fund Taxes</b>	<b>Per Student</b>	<b>Millage</b>	<b>Capital Fund Taxes</b>	<b>Per Student</b>	<b>Millage</b>
<b>Capital Funding</b>									
Capital Improvement Millage	\$ 134,119,623	\$ 3,194	1.750	\$ 125,848,311	2,717	1.480	\$ 131,430,044	2,810	1.480
<b>Total Taxes</b>	<b>\$ 376,224,703</b>	<b>\$ 8,960</b>	<b>4.909</b>	<b>\$ 435,537,196</b>	<b>\$ 9,401</b>	<b>5.122</b>	<b>\$ 448,371,819</b>	<b>\$ 9,587</b>	<b>5.049</b>

# PROPOSED CHANGE IN SCHOOL TAXATION

## FOR HOMEOWNERS 2018-2019

### WITH HOMESTEAD EXEMPTION

	FY 2018		FY 2019	
			With 2.1% Increase in Assessed Value	
Assessed Value		\$ 400,000		\$ 408,400
Homestead Exemption		25,000		25,000
School Taxable Value		\$ 375,000		\$ 383,400
	<b>Millage</b>	<b>Tax</b>	<b>Millage</b>	<b>Tax</b>
Required Local Effort (State Levy)	2.894	\$ 1,085.25	2.821	\$ 1,081.57
Discretionary Millage (School Board Levy)	2.228	\$ 835.50	2.228	\$ 854.22
<b>Total</b>	<b>5.122</b>	<b>\$ 1,920.75</b>	<b>5.049</b>	<b>\$ 1,935.79</b>
			<b>Change</b>	<b>\$ 15.04</b>

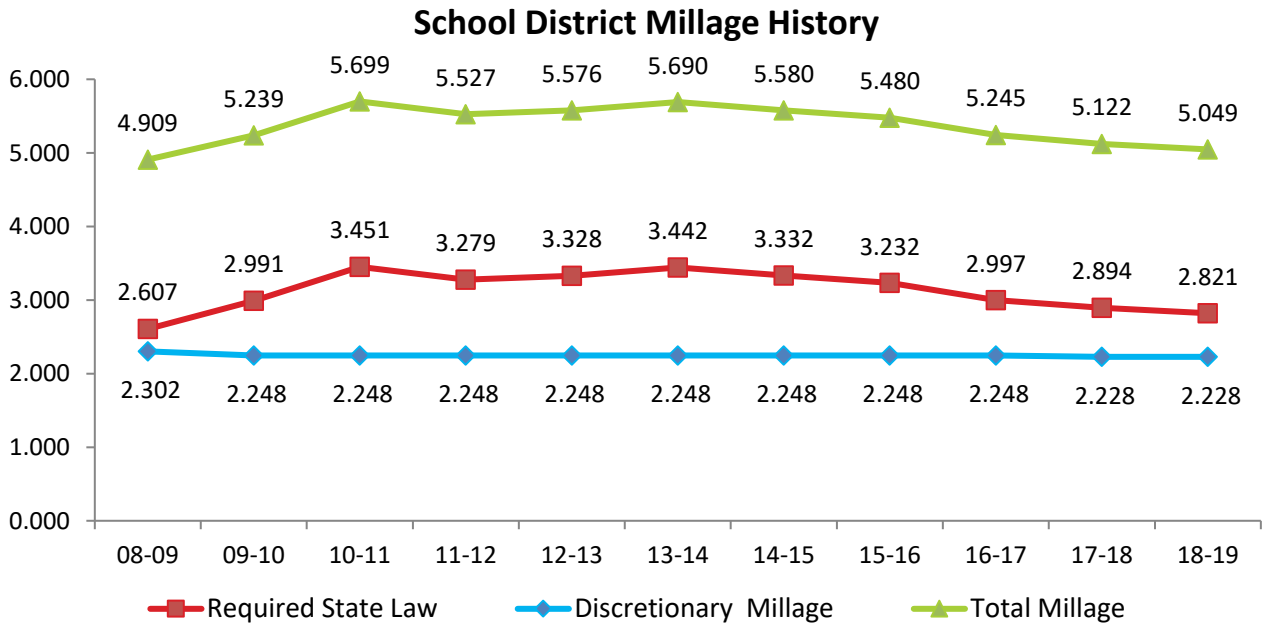
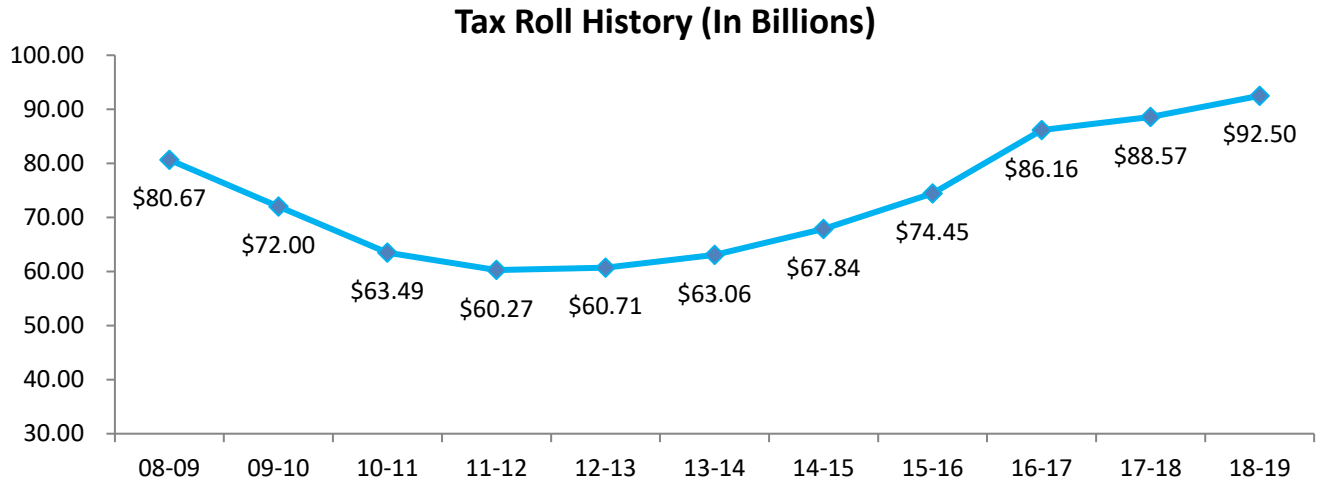
### WITHOUT HOMESTEAD EXEMPTION

	FY 2018		FY 2019	
			With 4.44% Increase in Assessed Value	
Assessed Value		\$ 400,000		\$ 417,760
Homestead Exemption		-		-
School Taxable Value		\$ 400,000		\$ 417,760
	<b>Millage</b>	<b>Tax</b>	<b>Millage</b>	<b>Tax</b>
Required Local Effort (State Levy)	2.894	\$ 1,157.60	2.821	\$ 1,178.50
Discretionary Millage (School Board Levy)	2.228	\$ 891.20	2.228	\$ 930.77
<b>Total</b>	<b>5.122</b>	<b>\$ 2,048.80</b>	<b>5.049</b>	<b>\$ 2,109.27</b>
			<b>Change</b>	<b>\$ 60.47</b>

#### Did you know?

- For Homesteaded owners, the maximum increase in Assessed Value this year is 2.1% (as determined by the Florida Department of Revenue (DOR)).
- One Mill equals \$1 for every \$1,000 of taxable value.
- A Millage rate of 5.049 means \$5.049 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 2018-2019



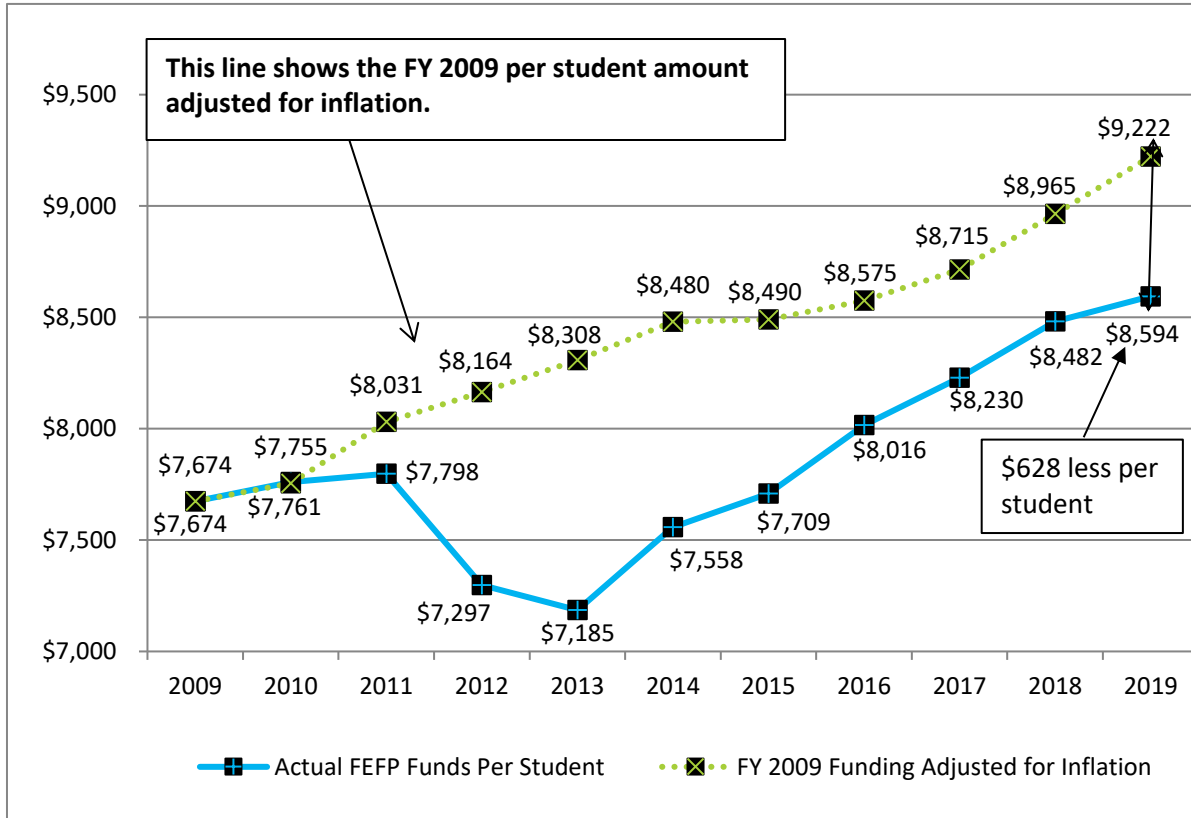
Taxable Property Values and Millage Rates are the two key factors in determining tax revenues for the District.

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
2017-2018	\$ 88,575,669,368	2.894	2.228	<b>5.122</b>
2018-2019	\$ 92,504,253,783	2.821	2.228	<b>5.049</b>
<b>% Change</b>	<b>4.44%</b>	<b>-2.52%</b>	<b>0.00%</b>	<b>-1.43%</b>

# FEFP PER STUDENT FUNDING

## HISTORICAL DATA - COLLIER COUNTY 2018-2019



Fiscal Year	Actual FEFP Funds Per Student
2009	\$7,674
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	\$8,594

\* 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 2019 are \$920 more than FY 2009 funding and \$112 more than FY 2018. Per student funding in FY 2019 increased approximately 1.32% compared to the prior year.
- ◆ **When the FY 2009 per student amount is adjusted for inflation, current funding per student is actually \$628 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 2019 is presented on the following page.

## BUDGET SUMMARY FISCAL YEAR 2018-2019 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 pupil 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/>.

PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY ARE 2.0% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	NUTRITION SERVICES	INTERNAL SERVICE	TOTAL ALL FUNDS
<b>ESTIMATED REVENUES:</b>							
Federal Direct Sources							5,197,502
Federal Through State					3,941	-	56,528,443
State Sources					2,410	-	105,698,815
Local Sources					1,000	51,803,700	531,685,027
<b>TOTAL SOURCES</b>	<b>424,891,626</b>	<b>253,520</b>	<b>156,773,010</b>	<b>40,596,580</b>	<b>24,791,351</b>	<b>51,803,700</b>	<b>699,109,787</b>
Transfers In	35,669,436	43,013,827	-	-	-	-	78,683,263
Non-Revenue Sources	10,000	-	700	-	-	-	10,700
Fund Balance July 1, 2018	95,746,743	8,606,066	163,217,276	-	14,256,499	36,776,945	318,603,529
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>556,317,805</b>	<b>51,873,413</b>	<b>319,990,986</b>	<b>40,596,580</b>	<b>39,047,850</b>	<b>88,580,645</b>	<b>1,096,407,279</b>
<b>EXPENDITURES</b>							
Instruction	305,461,121	-	-	21,429,231	-	-	326,890,352
Pupil Personnel Services	19,799,034	-	-	2,872,465	-	-	22,671,499
Instructional Media Services	5,915,448	-	-	50,141	-	-	5,965,589
Instructional and Curriculum Services	-	-	-	6,686,715	-	-	14,254,967
Instructional Staff Training	-	-	-	7,144,758	-	-	11,546,161
Instruction Related Training	-	-	-	-	-	-	1,553,904
Board of Education, Administration and General Administration	-	-	-	-	-	-	33,191
School Administration	31,126,001	-	-	-	-	-	71,234
Facilities Acquisition and Construction	139,758	-	119,758,316	-	-	-	47,089
Fiscal Services	3,162,117	-	-	-	-	-	98,074
Food Services	-	-	-	-	-	-	62,157
Central Services	8,876,616	-	-	-	-	-	33,318
Pupil Transportation Services	21,807,797	-	-	-	-	-	18,891
Operation of Plant	41,099,483	-	-	-	-	-	41,296
Maintenance of Plant	19,556,852	-	-	22,480	-	-	44,107
Administrative Technology Services	3,623,983	-	-	-	-	-	19,579,332
Debt Service/Other	-	43,901,215	-	-	-	-	3,623,983
<b>TOTAL EXPENDITURES</b>	<b>476,986,010</b>	<b>43,901,215</b>	<b>119,758,316</b>	<b>40,596,580</b>	<b>29,103,318</b>	<b>50,590,920</b>	<b>760,936,359</b>
Transfers Out	-	-	78,683,263	-	-	-	78,683,263
Fund Balances June 30, 2019	79,331,795	7,972,198	121,549,407	-	9,944,532	37,989,725	256,787,657
<b>TOTAL APPROPRIATED EXPENDITURES</b>							<b>1,096,407,279</b>

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

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

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

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

# BUDGET SUMMARY FISCAL YEAR 2018-2019 DISTRICT SCHOOL BOARD OF COLLIER COUNTY

**PROPOSED MILLAGE LEVIES SUBJECT TO 10 MILL CAP:**

Required Local Effort (including Prior Period Funding Adjustment Millage)	2.8210
Local Capital Improvement (Capital Outlay)	1.4800
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 5.0490

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY ARE 2.0% 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	-	-	4,707,502	-	-	5,197,502
Federal Through State	1,450,000	-	-	34,832,502	20,245,941	-	56,528,443
State Sources	96,646,988	37,520	8,864,634	5,263	144,410	-	105,698,815
Local Sources	326,304,638	216,000	147,908,376	1,051,313	4,401,000	51,803,700	531,685,027
<b>TOTAL SOURCES</b>	<b>424,891,626</b>	<b>253,520</b>	<b>156,773,010</b>	<b>40,596,580</b>	<b>24,791,351</b>	<b>51,803,700</b>	<b>699,109,787</b>
Transfers In	35,669,436	43,013,827	-	-	-	-	78,683,263
Non-Revenue Sources	10,000	-	700	-	-	-	10,700
Fund Balance July 1, 2018	95,746,743	8,606,066	163,217,276	-	14,256,499	36,776,945	318,603,529
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>556,317,805</b>	<b>51,873,413</b>	<b>319,990,986</b>	<b>40,596,580</b>	<b>39,047,850</b>	<b>86,580,645</b>	<b>1,096,407,279</b>

**EXPENDITURES**

Instruction	305,461,121	-	-	21,429,231	-	-	326,890,352
Pupil Personnel Services	19,799,034	-	-	2,872,465	-	-	22,671,499
Instructional Media Services	5,915,448	-	-	50,141	-	-	5,965,589
Instructional and Curriculum Development Services	7,568,252	-	-	6,686,715	-	-	14,254,967
Instructional Staff Training	4,401,403	-	-	7,144,758	-	-	11,546,161
Instruction Related Technology	1,553,904	-	-	-	-	-	1,553,904
Board of Education, Legal and Audits	1,503,191	-	-	1,480,224	-	-	1,503,191
General Administration	1,391,010	-	-	221,088	-	-	2,871,234
School Administration	31,126,001	-	-	-	-	-	31,347,089
Facilities Acquisition and Construction	139,758	-	119,758,316	-	-	-	119,898,074
Fiscal Services	3,162,157	-	-	-	-	-	3,162,157
Food Services	-	-	-	-	29,103,318	-	29,103,318
Central Services	8,876,616	-	-	351,355	-	50,590,920	59,818,891
Pupil Transportation Services	21,807,797	-	-	293,499	-	-	22,101,296
Operation of Plant	41,099,483	-	-	44,624	-	-	41,144,107
Maintenance of Plant	19,556,852	-	-	22,480	-	-	19,579,332
Administrative Technology Services	3,623,983	-	-	-	-	-	3,623,983
Debt Service/Other	-	43,901,215	-	-	-	-	43,901,215
<b>TOTAL EXPENDITURES</b>	<b>476,986,010</b>	<b>43,901,215</b>	<b>119,758,316</b>	<b>40,596,580</b>	<b>29,103,318</b>	<b>50,590,920</b>	<b>760,936,359</b>
Transfers Out	-	-	78,683,263	-	-	-	78,683,263
Fund Balances June 30, 2019	79,331,795	7,972,198	121,549,407	-	9,944,532	37,989,725	256,787,657
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS &amp; BALANCES</b>	<b>556,317,805</b>	<b>51,873,413</b>	<b>319,990,986</b>	<b>40,596,580</b>	<b>39,047,850</b>	<b>86,580,645</b>	<b>1,096,407,279</b>

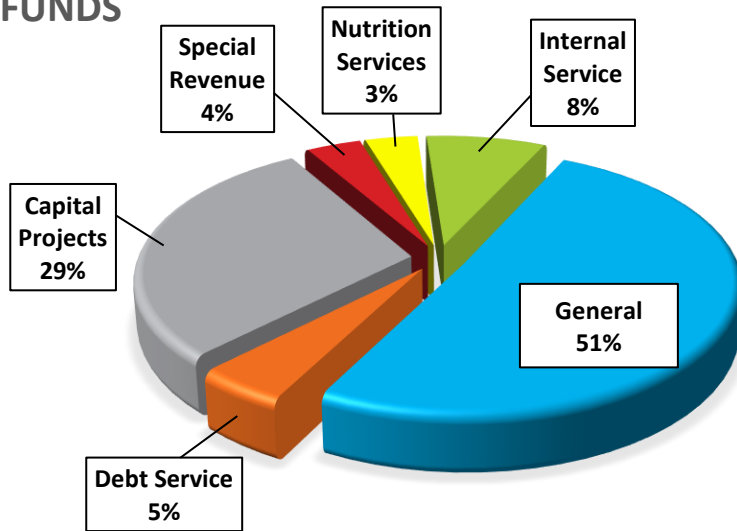
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

# BUDGET SUMMARY CHART

## 2018-2019

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	\$ 556,317,805
Debt Service	51,873,413
Capital Projects	319,990,986
Special Revenue	40,596,580
Nutrition Service	39,047,850
Internal Service	88,580,645
	\$ 1,096,407,279



### Budgeted Expenditure Amount per Student

Total All Funds (including balances carried forward)	\$ 1,096,407,279
Less:	
Ending Fund Balances (including non-spendable amounts, reserves for fiscal solvency)	(256,787,657)
Transfers between funds redundancy	(78,683,263)
Internal Service (Insurance) redundancy	(50,590,920)
Adult Education (Workforce Development)/Voluntary Pre-Kindergarten	(13,459,487)
	\$ 696,885,952

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

Budgeted number of Students : 46,764

Funds	Amount per Student by Fund	
Total All Funds	\$ 14,902	
Nutrition Services Fund	\$ 622	Comparisons of school districts are typically made with the per student amount shown here
Grants/Special Revenue Fund	868	
Capital Projects Fund	2,562	
Debt Service Fund	939	
General Fund*	\$ 9,911	

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

# GENERAL FUND

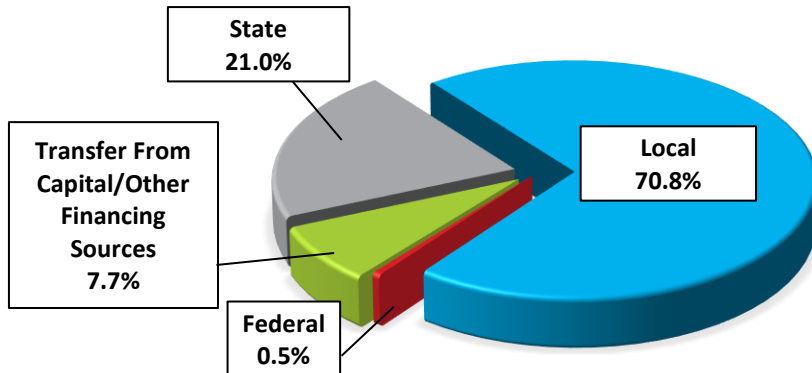
## 2018-2019

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.

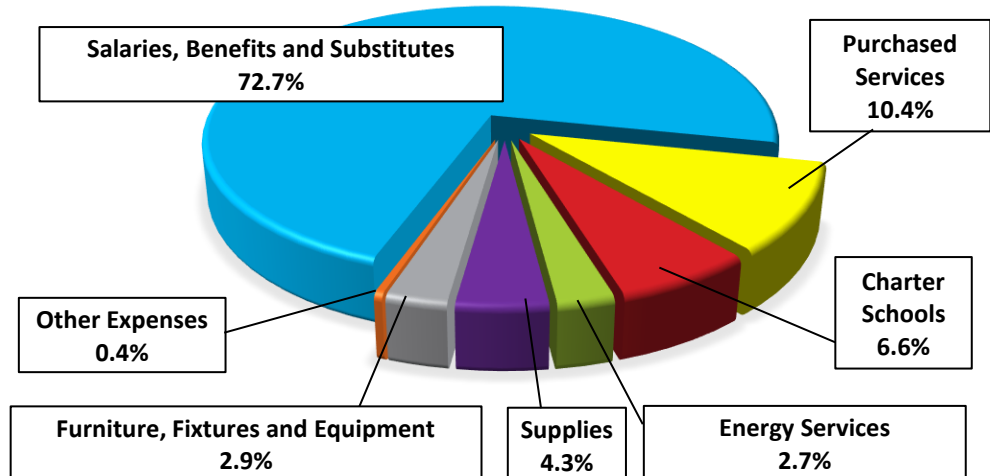
The Florida Education Finance Program (FEFP) provides equalized per student funding for school districts. This equalization of funding concept guarantees each student the availability of educational programs and services substantially equal to those available to any similar student, notwithstanding geographic 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 2018-2019

<b>Beginning Balance</b>	
Prior Year Reserves Brought Forward	\$ 83,984,828
Encumbrances Carried Forward	3,864,658
Carry Forward for Projects and Schools	7,897,257
Other	-
<b>Total Beginning Fund Balance</b>	<b>\$ 95,746,743</b>
<b>Revenues, Transfers and Non Revenue Receipts</b>	<b>\$ 460,571,062</b>
<b>Total Funds Available for Appropriations or Reserves</b>	<b>\$ 556,317,805</b>

<b>Appropriations</b>	
Current Year Appropriations Excluding Carry Forwards from Prior Year *	\$ 465,224,095
Encumbrances Carried Forward	3,864,658
Carry Forward For Projects and Schools	7,897,257
<b>Total Appropriations</b>	<b>\$ 476,986,010</b>

Reserve Balances	Balance 6/30/18	FY 2019 Change	Proposed Reserves	
Reserve for Non-Spendable Inventory	\$ 871,572	\$ (13,557)	858,015	
Reserve for Non-Spendable Prepaid	1,391,069	(789,173)	601,896	
Restricted for Workforce Programs	1,395,203	(58,924)	1,336,279	
Restricted for School Recognition Funds	-	2,813,119	2,813,119	
Restricted for McKay Scholarship	-	1,600,000	1,600,000	
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	17,860,000	-	17,860,000	
Reserve for Contingency	4,890,000	-	4,890,000	
Reserve for Future Budget Shortfalls	48,786,984	-	48,786,984	
<b>TOTAL</b>	<b>\$ 83,984,828</b>	<b>\$ 3,551,465</b>	<b>\$ 87,536,293</b>	<b>\$ 87,536,293</b>

<b>Funding of Current Year Appropriations</b>	
Current Year Appropriations Excluding Carry Forwards from Prior Year	\$ 465,224,095
Current Year Revenue, Transfers & Non-Revenue Receipts	\$ 460,571,062
Less: Reserves Funded from New Year Revenue	3,551,465
Net Available New Year Revenues	457,019,597
<b>Unassigned Fund Balance - Revenue in Excess of Appropriations*</b>	<b>\$ (8,204,498)</b>
<b>Total Funds Appropriated and Reserved</b>	<b>\$ 556,317,805</b>

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

# GENERAL FUND REVENUES

## 2018-2019

	<u>Actual</u> <u>2017-2018</u>	<u>Budgeted</u> <u>2018-2019</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Percentage</u> <u>of Change</u>
<b>Federal Funding</b>				
Medicaid and Other Federal	\$ 1,491,943	\$ 1,450,000	\$ (41,943)	
Reserve Officers' Training Corps (ROTC)	476,355	490,000	13,645	
<b>Federal Subtotal</b>	<b>\$ 1,968,298</b>	<b>\$ 1,940,000</b>	<b>\$ (28,298)</b>	<b>-1.4%</b>
<b>State Funding</b>				
State - General Revenue FEFP	\$ 24,965,305	\$ 27,828,489	\$ 2,863,184	
Workforce Programs	9,465,058	9,543,265	78,207	
Racing Commission	446,500	446,500	-	
Class Size Reduction State Funds	53,736,107	54,414,778	678,671	
Lottery: School Recognition/Discretionary	2,901,020	2,901,578	558	
Voluntary Pre-Kindergarten	1,221,015	1,272,734	51,719	
Miscellaneous	3,559,525	239,644	(3,319,881)	
<b>State Subtotal</b>	<b>\$ 96,294,530</b>	<b>\$ 96,646,988</b>	<b>\$ 352,458</b>	<b>0.4%</b>
<b>Local Funding</b>				
Property Taxes - FEFP	\$ 310,834,618	\$ 316,941,775	\$ 6,107,157	
Interest	1,719,520	1,670,000	(49,520)	
Course Fees - Workforce Programs	2,099,108	1,850,472	(248,636)	
Indirect Cost Recovery	1,751,439	1,700,000	(51,439)	
Facility Leases	297,344	295,000	(2,344)	
Insurance Premiums	72,461	80,000	7,539	
Miscellaneous Other	4,821,154	3,767,391	(1,053,763)	
<b>Local Subtotal</b>	<b>\$ 321,595,644</b>	<b>\$ 326,304,638</b>	<b>\$ 4,708,994</b>	<b>1.5%</b>
<b>Total All Revenue</b>	<b>\$ 419,858,472</b>	<b>\$ 424,891,626</b>	<b>\$ 5,033,154</b>	<b>1.2%</b>
<b>Non-Revenue</b>				
Transfer from Capital	\$ 41,043,073	\$ 35,669,436	\$ (5,373,637)	
Sale of Equipment/Other	7,060	10,000	2,940	
Insurance Loss Recovery	1,883,966	-	(1,883,966)	
Beginning Fund Balance	92,248,434	95,746,743	3,498,309	
<b>Non-Revenue and Beginning Fund Balance</b>	<b>\$ 135,182,533</b>	<b>\$ 131,426,179</b>	<b>\$ (3,756,354)</b>	<b>-2.8%</b>
<b>Total Funds Available</b>	<b>\$ 555,041,005</b>	<b>\$ 556,317,805</b>	<b>\$ 1,276,800</b>	<b>0.2%</b>
Student FTE	46,327	46,764	437	<b>0.9%</b>

**GENERAL FUND**  
**INCOMING TRANSFERS/CAPITAL SUPPORT**  
**2018-2019**

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	
<b>Equipment</b>		
Technology Retrofit	\$ 1,429,446	
District Equipment	1,385,000	
Technology Infrastructure	4,048,000	
Classroom Technology	<u>5,330,000</u>	\$ 12,192,446
<b>Maintenance</b>		
Facility Managers Salaries/Benefits	\$ 2,572,014	
Maintenance Salaries/Benefits	8,748,976	
Maintenance - Various	<u>3,625,000</u>	\$ 14,945,990
<b>Insurance</b>		
Property Insurance	<u>\$ 4,131,000</u>	\$ 4,131,000
<b>Charter School Capital Outlay</b>		
State Charter School Capital Outlay	<u>\$ 4,400,000</u>	<u>\$ 4,400,000</u>
<b>Grand Total</b>		<b><u><u>\$ 35,669,436</u></u></b>

# GENERAL FUND BUDGET RESERVES

## 2018-2019

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 2019 AMOUNT
Reserve for Inventory	\$ 858,015
Reserve for Non Spendable Prepaid	601,896
Restricted for Workforce Programs	1,336,279
Restricted for School Recognition Funds	2,813,119
Restricted for McKay Scholarship	1,600,000
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	17,860,000
* Reserve for Contingency	4,890,000
** Reserve for Future Budget Shortfalls	40,582,486
	\$ 79,331,795

### \* STRATEGIC AND CONTINGENCY 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 and contingency reserves. For fiscal year 2019, the District's strategic and contingency reserves are planned to be a minimum of 5%. The Strategic and Contingency Reserves in fiscal year 2018 exceeded the targeted levels, as they have in most recent fiscal years. The District has other budgeted reserves designated to protect against funding reductions. A copy of School Board Policy 6210 can be found in the Official Documents section of this publication.

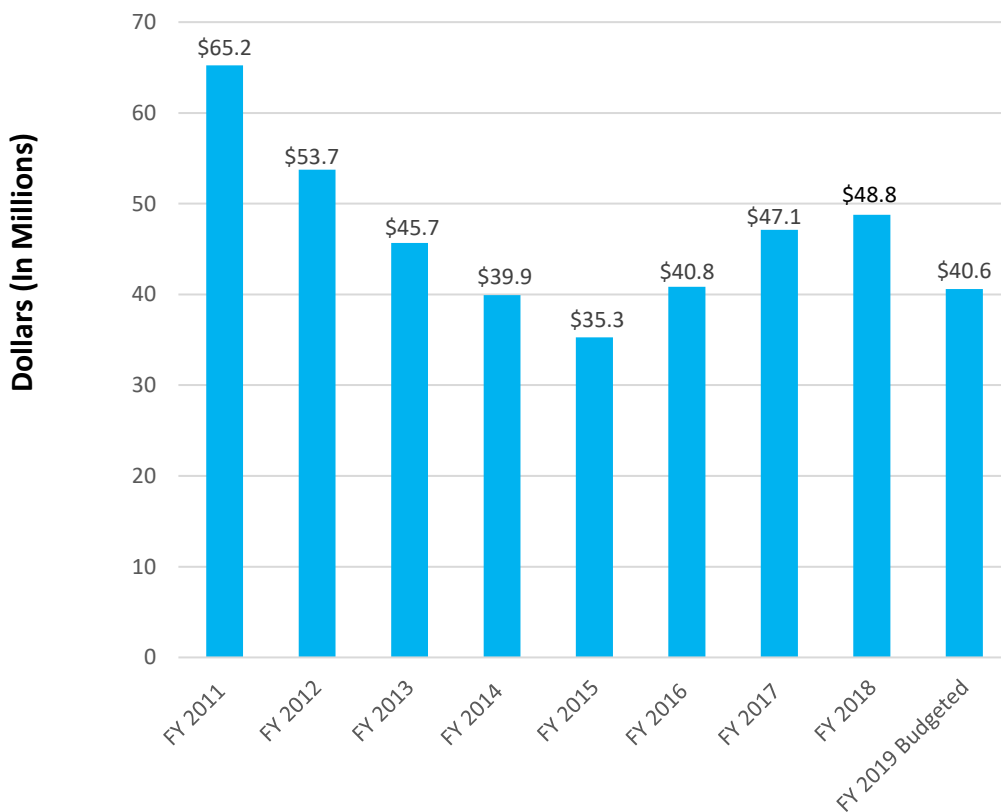
### \*\* RESERVE FOR BUDGET SHORTFALL

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 2018-2019

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 \$628 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 2018 is estimated at \$48.8 million, an increase of approximately \$1.7 million over the prior year. Use of the Shortfall Reserve in fiscal year 2019 will be determined after salary negotiations are completed with all bargaining groups.



**Actual year-end amounts are shown for fiscal years 2011 through 2018. Forecasted amount is shown for fiscal year 2019.**

# GENERAL FUND APPROPRIATIONS BY FUNCTION

## 2018-2019

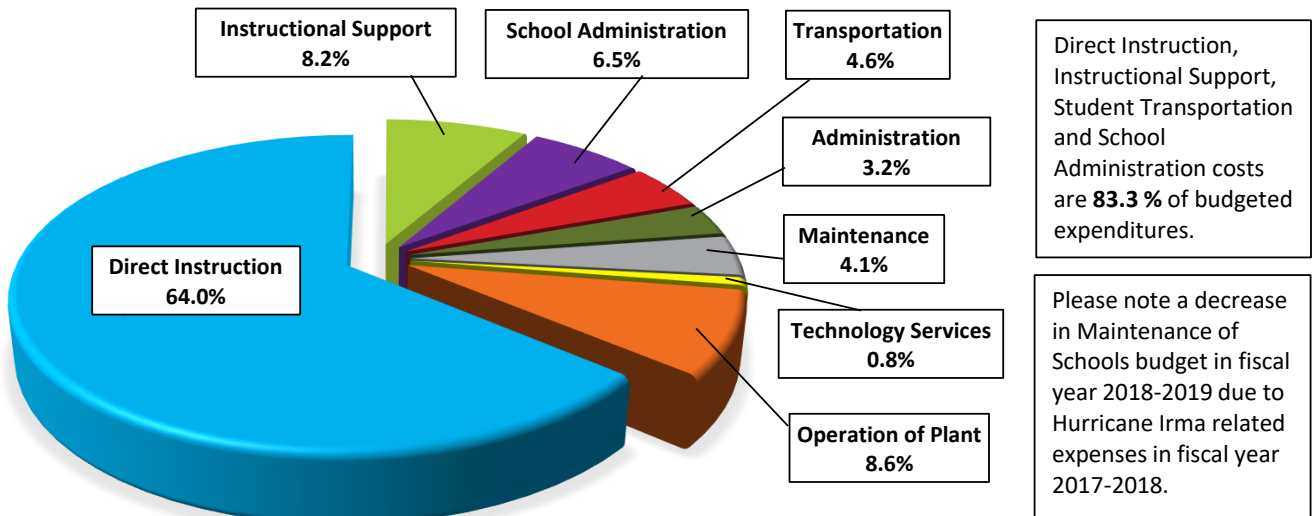
✦ Functions describe the purpose of expenditures

Function Description	FY 2018 Expenditures and Encumbrances	FY 2019 Budgeted Appropriations	Increase/ (Decrease)	% Increase/ (Decrease)
Direct Instruction (Costs directly related to teaching students)*	\$ 289,651,504	\$ 305,461,121	\$ 15,809,617	5.5%
Instructional Support (Costs to enhance instruction, including library/media)	36,574,166	39,238,041	2,663,875	7.3%
School Administration (Principals, Ass't Principals and School Office Support)	31,542,655	31,126,001	(416,654)	(1.3%)
Transportation (Transporting students to/from school or activities)	21,212,848	21,807,797	594,949	2.8%
<b>Subtotal</b>	<b>\$ 378,981,173</b>	<b>\$ 397,632,960</b>	<b>\$ 18,651,787</b>	<b>4.9%</b>
Administration (School Support Services)	\$ 14,365,308	\$ 15,072,732	\$ 707,424	4.9%
Maintenance of Schools and Support Facilities	30,618,324	19,556,852	(11,061,472)	(36.1%)
Technology Services for Schools and Departments **	3,376,211	3,623,983	247,772	7.3%
Operation of Schools and Support Facilities (includes insurance, electricity, water and other utilities)***	35,876,828	41,099,483	5,222,655	14.6%
<b>Subtotal</b>	<b>\$ 84,236,671</b>	<b>\$ 79,353,050</b>	<b>\$ (4,883,621)</b>	<b>(5.8%)</b>
<b>Total</b>	<b>\$ 463,217,844</b>	<b>\$ 476,986,010</b>	<b>\$ 13,768,166</b>	<b>3.0%</b>

\* A new Charter School opened in fiscal year 2019.

\*\* Salary and benefit lapse due to vacant positions in fiscal year 2018.

\*\*\* Increase in Operation of Schools and Support Facilities due to Charter School Capital Outlay budget in fiscal year 2019.



# GENERAL FUND APPROPRIATIONS BY OBJECT

## 2018-2019

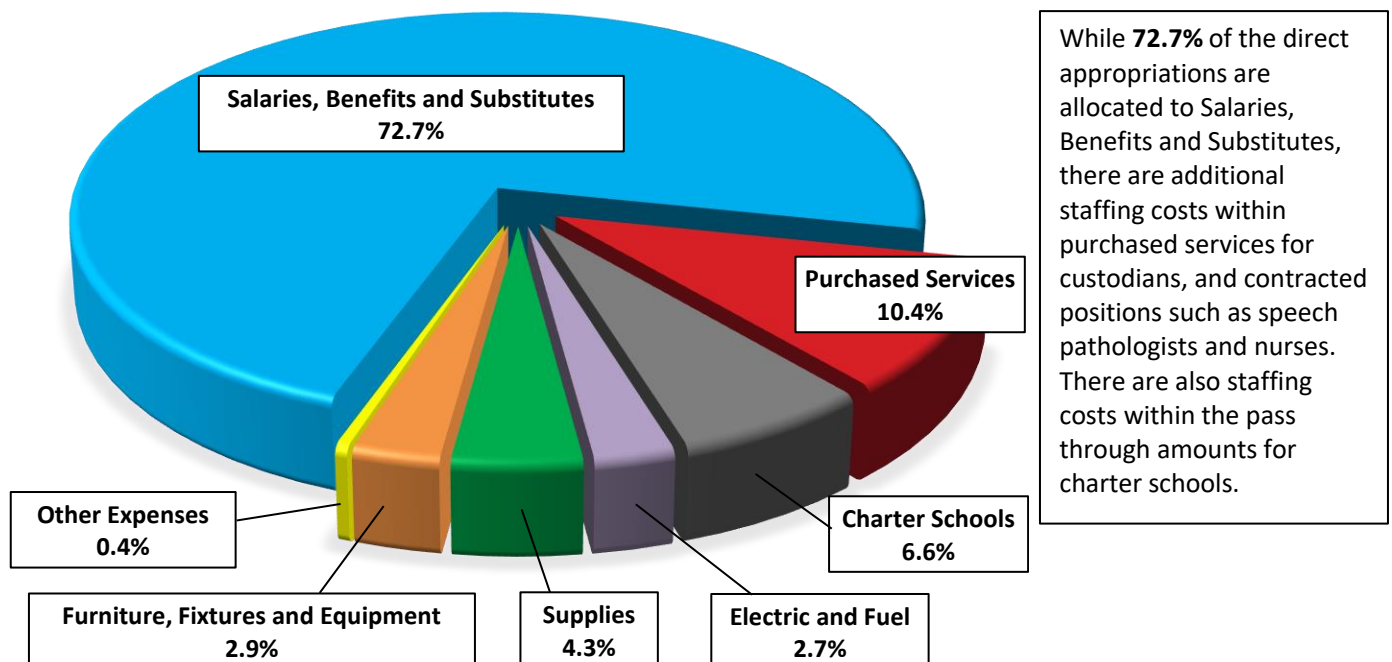
✦ Objects describe the type of goods or services

<i>Object Description</i>	<i>FY 2018 Expenditures and Encumbrances</i>	<i>FY 2019 Budgeted Appropriations</i>	<i>Increase/ (Decrease)</i>	<i>% Increase/ (Decrease)</i>
Salaries*	\$ 260,117,991	\$ 259,030,904	\$ (1,087,087)	(0.4%)
Benefits	76,082,589	82,172,798	6,090,209	8.0%
Substitutes	5,505,186	5,476,908	(28,278)	(0.5%)
<b>Salaries, Benefits and Substitutes</b>	<b>\$ 341,705,766</b>	<b>\$ 346,680,610</b>	<b>\$ 4,974,844</b>	<b>1.5%</b>
Purchased Services*	\$ 56,485,109	\$ 49,606,408	\$ (6,878,701)	(12.2%)
Charter Schools**	22,329,327	31,135,539	8,806,212	39.4%
Electric and Fuel	12,670,078	12,893,250	223,172	1.8%
Supplies***	14,964,391	20,656,035	5,691,644	38.0%
Furniture, Fixtures and Equipment	13,538,860	14,014,930	476,070	3.5%
Other Expenses	1,524,313	1,999,238	474,925	31.2%
<b>Total</b>	<b>\$ 463,217,844</b>	<b>\$ 476,986,010</b>	<b>\$ 13,768,166</b>	<b>3.0%</b>

\* Hurricane Irma related expenses in fiscal year 2018.

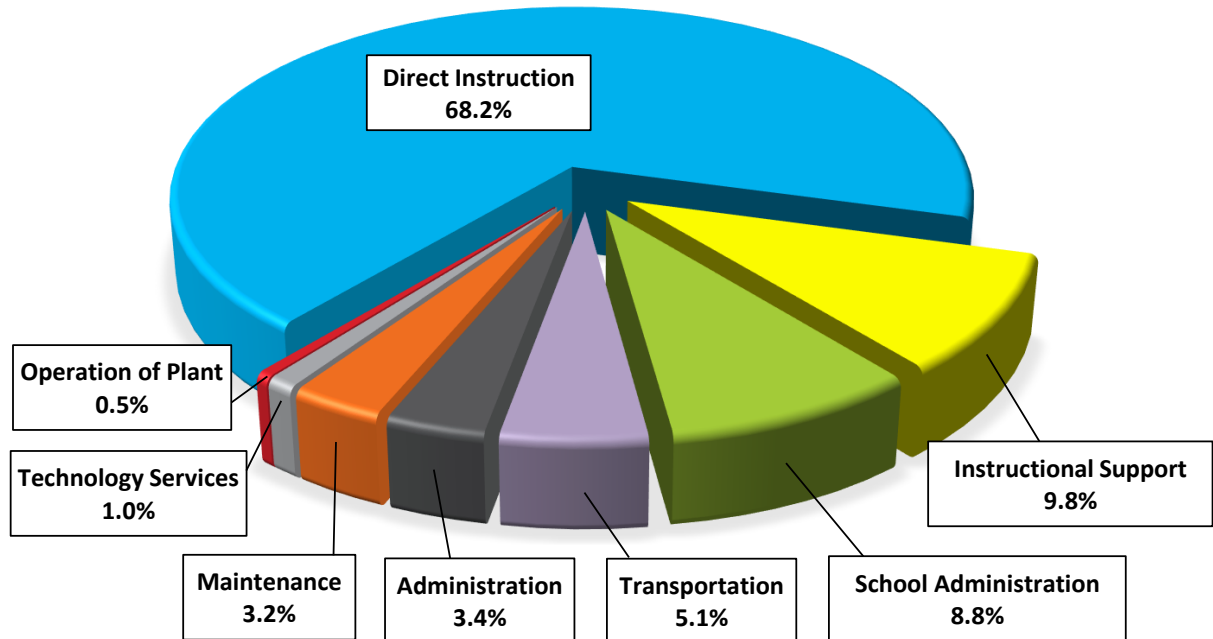
\*\* Charter School Capital Outlay and a new Charter School opened in fiscal year 2019.

\*\*\* Increase is primarily from unspent fiscal year 2018 restricted categoricals (Instructional Materials, Advanced Placement, AICE, Industry Certifications) carried forward for restricted use in fiscal year 2019.



# GENERAL FUND SALARIES AND BENEFITS BY FUNCTION 2018-2019

✦ Functions describe the purpose of expenditures



\* Direct Instruction, Instructional Support, Student Transportation and School Administration costs are 91.9% of budgeted salaries and benefits.

\*\* Decrease in School Administration and Operation of Schools due to Hurricane Irma related expenses in fiscal year 2018.

<i>Function Description</i>	<i>FY 2018 Expenditures</i>	<i>FY 2019 Budgeted Appropriations</i>	<i>FY 2019 Percent of Total</i>	<i>FY 2018 - FY 2019 Change</i>
Direct Instruction (Costs directly related to teaching students)	\$ 233,791,193	\$ 236,284,469	68.2%	\$ 2,493,276
Instructional Support (Costs to enhance instruction, including library/media)	31,876,075	33,853,194	9.8%	1,977,119
School Administration (Principals, Ass't Principals, Deans and School Office Support)	30,938,515	30,537,504	8.8%	(401,011) **
Transportation (Transporting students to and from school or activities)	17,243,419	17,522,200	5.1%	278,781
<b>Subtotal</b>	<b>\$ 313,849,202</b>	<b>\$ 318,197,367</b>	<b>91.9%</b>	<b>\$ 4,348,165</b> *
Administration (School Support Services)	\$ 11,739,605	\$ 11,998,996	3.4%	\$ 259,391
Maintenance of Schools and Support Facilities	10,851,765	11,320,990	3.2%	469,225
Technology Services for Schools and Departments	3,304,985	3,471,738	1.0%	166,753
Operation of Schools and Support Facilities	1,960,209	1,691,519	0.5%	(268,690) **
<b>Subtotal</b>	<b>\$ 27,856,564</b>	<b>\$ 28,483,243</b>	<b>8.1%</b>	<b>\$ 626,679</b>
<b>Total Salaries and Benefits</b>	<b>\$ 341,705,766</b>	<b>\$ 346,680,610</b>	<b>100.0%</b>	<b>\$ 4,974,844</b>

# DEBT SERVICE FUNDS

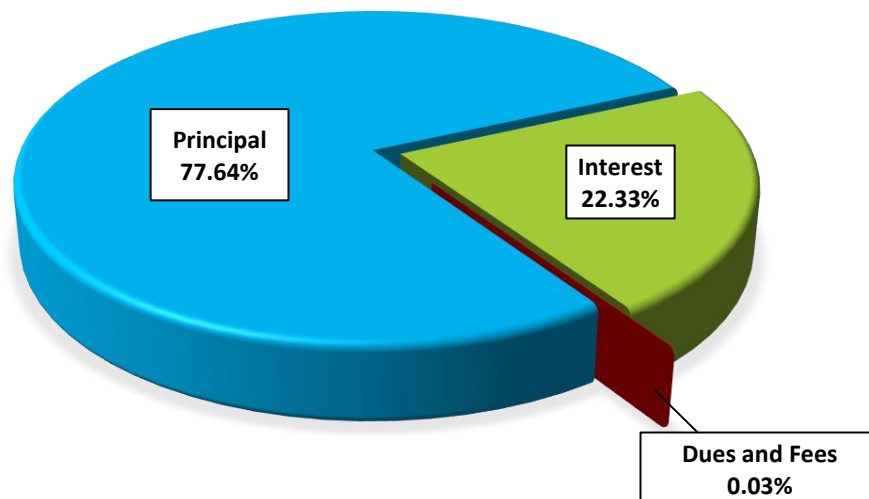
## 2018-2019

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.

	State Bonds	Certificates of Participation (Bonds)	Total Budget
<b>Source of Funds</b>			
<b>Beginning Fund Balance</b>	\$ 2,970	\$ 8,603,096	\$ 8,606,066
Capital Outlay and Debt Service	37,470	-	37,470
Interest	50	216,000	216,050
Transfer from Capital	-	43,013,827	43,013,827
Total Revenues	\$ 37,520	\$ 43,229,827	\$ 43,267,347
<b>Total Source of Funds</b>	<b>\$ 40,490</b>	<b>\$ 51,832,923</b>	<b>\$ 51,873,413</b>
<b>Use of Funds</b>			
Principal	\$ 35,000	\$ 34,050,000	\$ 34,085,000
Interest	2,470	9,800,745	9,803,215
Dues and Fees	500	12,500	13,000
Total Appropriations	\$ 37,970	\$ 43,863,245	\$ 43,901,215
<b>Ending Fund Equity</b>	2,520	7,969,678	7,972,198
<b>Total Use of Funds</b>	<b>\$ 40,490</b>	<b>\$ 51,832,923</b>	<b>\$ 51,873,413</b>

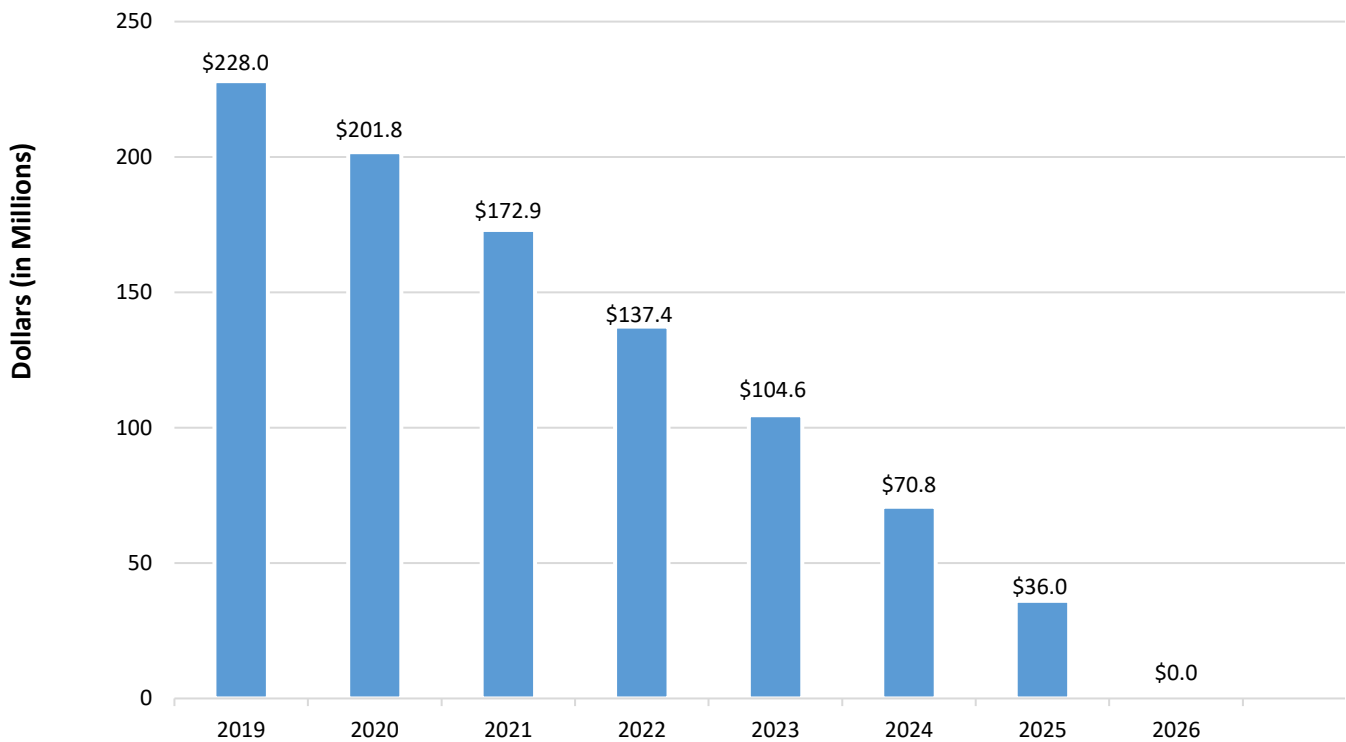
**Use of Funds**



# DEBT SERVICE FUND PRINCIPAL 2018-2019

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

## 2018-2019

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. 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, 2018

Series	Amount Outstanding	Lease Term Maturity	Original Amount
<b>Certificates of Participation (COPs)</b>			
2005A, Refunding	72,870,000.00	2022	106,345,000.00
2005-QZAB	4,192,000.00	2021	4,192,000.00
2007	-	2017	96,205,000.00
2010, COPS Refunding	7,525,000.00	2022	27,675,000.00
2014A, COPS Refunding	159,070,000.00	2026	164,765,000.00
2015, COPS Refunding	18,345,000.00	2020	36,225,000.00
<b>Subtotal</b>	<b>262,002,000.00</b>		<b>435,407,000.00</b>
<b>State Board of Education (SBE) Bonds</b>			
2014-B, Refunding	71,000.00	2020	2,131,000.00
<b>Subtotal</b>	<b>71,000.00</b>		<b>2,131,000.00</b>
<b>TOTAL</b>	<b>262,073,000.00</b>		<b>437,538,000.00</b>

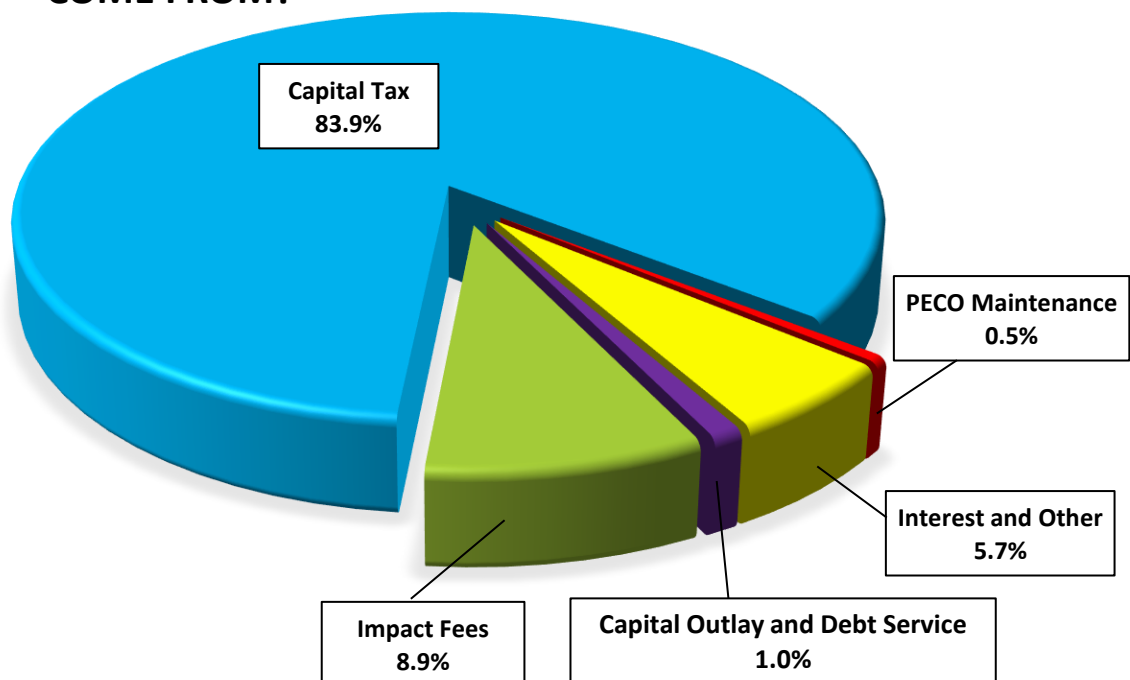
# CAPITAL FUNDS REVENUE 2018-2019

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
<b>Beginning Fund Equity</b>	<b>\$ 163,217,276</b>
<b>Revenue:</b>	
Capital Tax	\$ 131,649,818
Capital Outlay and Debt Service	1,606,821
Impact Fees	14,000,000
Interest Income	2,272,137
Charter School Funding	4,400,000
Public Education Capital Outlay Maintenance	823,676
Miscellaneous Sources	2,021,259
<b>Total Revenue</b>	<b>\$ 156,773,710</b>
<b>Total Budget</b>	<b>\$ 319,990,986</b>

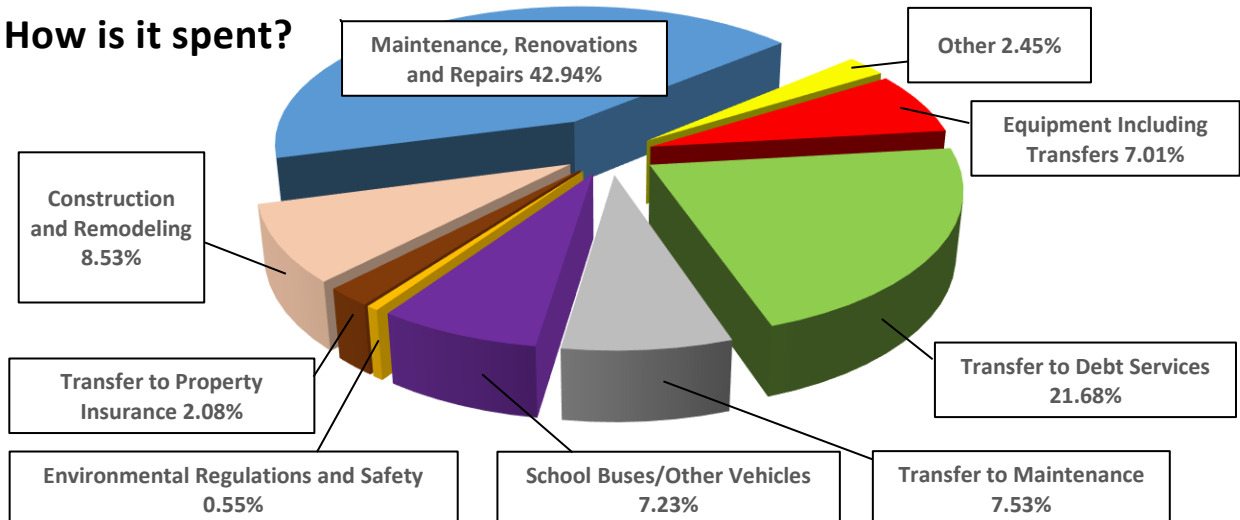
## WHERE DOES THE REVENUE COME FROM?



# CAPITAL FUNDS APPROPRIATIONS 2018-2019

Appropriations by Project			
<b>Construction and Remodeling:</b>			
Electrical - Capital Projects	\$ 7,434,437		
Everglades Storm Mitigation	4,000,000		
Facilities Supervision	1,477,320		
Immokalee HS Additions/Renovations	500,000		
Site Preparation	1,456,787		
Site Acquisitions	210,000		
Other Capital Staff	661,226		
Site Development	100,000		
Property Management	660,884		
Permitting Services	247,519		
Professional Services	101,358		
Site and Facility Testing	65,250		
Construction Blueprinting	18,000		
<b>Subtotal</b>	<b>\$ 16,932,781</b>		
<b>New and Replacement Equipment:</b>			
Transfer to General Fund Equipment	\$ 12,192,446		
District Capital Equipment	1,192,256		
P25 Radio System	167,450		
Cameras - Security, Additions	354,064		
<b>Subtotal</b>	<b>\$ 13,906,216</b>		
<b>Maintenance, Renovations and Repairs:</b>			
HVAC/Energy	\$ 33,556,394		
Technology Infrastructure	5,961,316		
Access Control Enhancements	2,162,770		
School Renovations	27,533,769		
Roofing and Maintenance	5,725,122		
Facilities Renovations	2,587,736		
Special Needs Facility Modifications	5,963,009		
Roads and Bridge	26,000		
Portable Transfer/Setup	1,456,884		
Portables Renovations	70,000		
Cameras - Security, Maintenance	177,032		
<b>Subtotal</b>	<b>\$ 85,220,032</b>		
<b>Other Transfers:</b>			
Transfer to Debt Services	\$ 43,013,827		
Transfer to Maintenance	14,945,990		
Transfer to Property Insurance	4,131,000		
<b>Subtotal</b>	<b>\$ 62,090,817</b>		
<b>Environmental Regulations and Safety:</b>			
Fire Safety	\$ 553,777		
Health/Safety/Security	541,521		
<b>Subtotal</b>	<b>\$ 1,095,298</b>		
<b>School Buses/Other Vehicles:</b>			
Bus Acquisition	\$ 13,935,913		
Vehicles Other than Buses	408,250		
<b>Subtotal</b>	<b>\$ 14,344,163</b>		
<b>Other:</b>			
Portable Leasing	\$ 452,272		
Charter School Capital Funds (State)	4,400,000		
<b>Subtotal</b>	<b>\$ 4,852,272</b>		
<b>Total Capital Projects Appropriations:</b>		<b>\$ 198,441,579</b>	
<b>Reserves and Ending Fund Balance:</b>			
Restricted Self Insured Retention	\$ 24,700,000		
Restricted Emergency Maintenance	3,000,000		
Restricted Future Schools Construction	71,335,000		
Restricted Enterprise Software	13,100,000		
Assigned Future Vehicles	1,992,942		
Restricted Other Reserves	7,421,465		
<b>Subtotal</b>	<b>\$ 121,549,407</b>		
<b>Total Budget</b>		<b>\$ 319,990,986</b>	

## How is it spent?



# CAPITAL STAFFING

## 2018-2019

<b>Facilities Management</b>	<b>2018 FTE</b>	<b>2019 FTE</b>	<b>Maintenance</b>	<b>2018 FTE</b>	<b>2019 FTE</b>
Executive Director	1.00	1.00	Supervisors	6.90	6.90
Directors	1.39	1.39	Budget and Operations Manager	1.00	1.00
Secretaries	2.39	2.39	Data Entry Clerks	3.00	2.00
Bookkeepers	2.00	2.00	HVAC Technicians	10.00	10.00
CIP/Asset Mgmt Coordinator	0.90	0.90	Energy Management Specialist	1.00	1.00
Real Property/ Asset Coordinator	1.00	1.00	Control Technicians	5.00	5.00
Long Range Planner	1.00	1.00	Technicians - Maintenance	22.71	22.43
Project Managers	3.00	3.00	Painters	9.00	9.00
Architect	1.00	1.00	Plumbers	8.00	8.00
Real Property/ Facilities Specialist	1.00	1.00	Mechanic	1.00	1.00
<b>Total</b>	<b>14.68</b>	<b>14.68</b>	Utility Workers	24.00	24.00
			Carpenters	10.00	10.00
			Equipment Technicians	8.00	8.00
<b>Other Capital Staff</b>	<b>2018 FTE</b>	<b>2019 FTE</b>	Electricians	13.00	13.00
Directors	1.06	1.06	Delivery Persons	4.00	4.00
Secretaries	1.10	1.10	Operations Trainer/Manager	1.00	1.00
Data Entry	0.04	0.04	Facility Managers	38.25	38.25
Manager/Health and Safety	2.00	1.00	<b>Total</b>	<b>165.86</b>	<b>164.58</b>
Inspector/Health and Safety	1.00	1.00			
Supervisor/School and District Operations	-	1.00			
Specialist/Safety and Security	-	1.00			
Buyer	0.40	0.29			
Purchasing Specialist	0.03	0.03			
Attorney	0.10	0.10			
<b>Total</b>	<b>5.73</b>	<b>6.62</b>			

# SPECIAL REVENUE

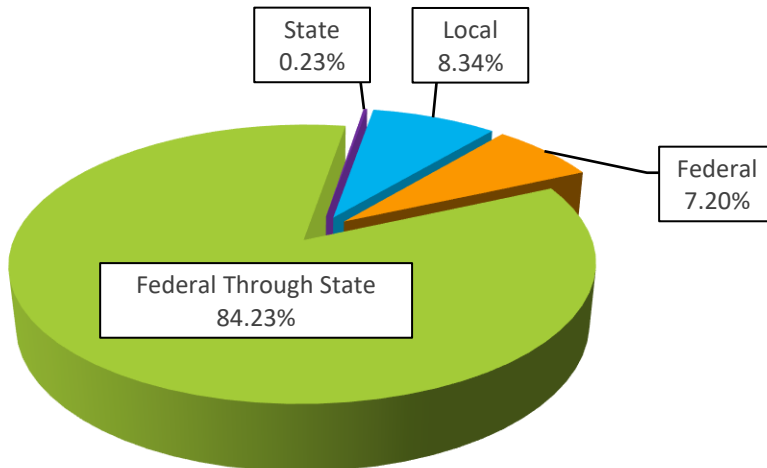
## 2018-2019

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

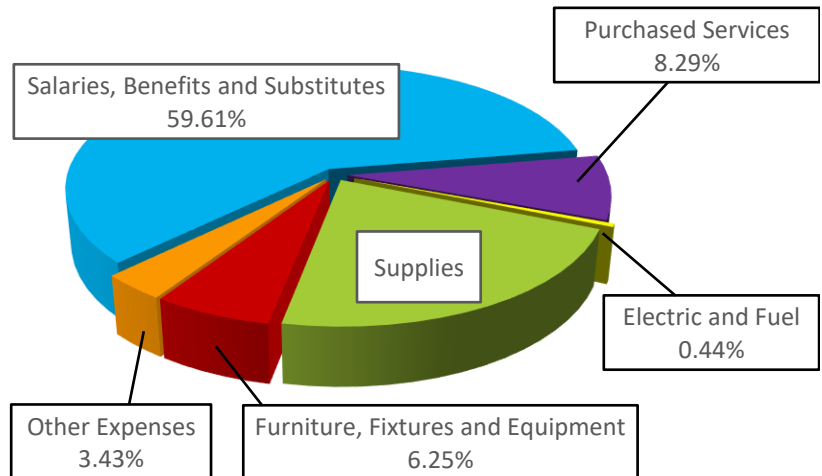
The Nutrition Services fund is used to account for revenue generated in the Nutrition Services Department, a self-funded department whose revenue can only be used for food service operations. Revenue for this department comes from federal and state meal reimbursements, as well as from the proceeds of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

## 2018-2019

	Nutrition Services	Grants	Total
<b><u>Source of Funds</u></b>			
<b>Beginning Fund Equity</b>	\$ 14,256,499	\$ -	\$ 14,256,499
Federal Sources	\$ -	\$ 4,707,502	\$ 4,707,502
Federal Through State	20,245,941	34,832,502	55,078,443
State Sources	144,410	5,263	149,673
Local Sources	4,401,000	1,051,313	5,452,313
<b>Subtotal</b>	<b>\$ 24,791,351</b>	<b>\$ 40,596,580</b>	<b>\$ 65,387,931</b>
Other Financing Sources	-	-	-
<b>Total Revenues</b>	<b>\$ 24,791,351</b>	<b>\$ 40,596,580</b>	<b>\$ 65,387,931</b>
<b>Total Source of Funds</b>	<b>\$ 39,047,850</b>	<b>\$ 40,596,580</b>	<b>\$ 79,644,430</b>
<b><u>Use of Funds</u></b>			
Salaries	\$ 6,782,839	\$ 23,799,968	\$ 30,582,807
Benefits	2,679,416	7,983,054	10,662,470
Purchased Services	1,936,383	3,844,327	5,780,710
Energy Services	258,000	45,930	303,930
Supplies	13,082,389	2,237,204	15,319,593
Furniture, Fixtures and Equipment	3,773,951	582,562	4,356,513
Other	590,340	2,103,535	2,693,875
<b>Total Appropriations</b>	<b>\$ 29,103,318</b>	<b>\$ 40,596,580</b>	<b>\$ 69,699,898</b>
<b>Ending Fund Equity</b>	<b>\$ 9,944,532</b>	<b>\$ -</b>	<b>\$ 9,944,532</b>
<b>Total Use of Funds</b>	<b>\$ 39,047,850</b>	<b>\$ 40,596,580</b>	<b>\$ 79,644,430</b>

# SPECIAL REVENUE GRANTS LISTING

## 2018-2019

Description	Amount	Project Coordinator
Lorenzo Walker Technical College Pell Grant	\$ 900,000	Yolanda Flores
Federal Supplemental Educational Opportunity Grant (FSEOG) + Match	10,989	Yolanda Flores
Immokalee Technical College Pell Grant	550,000	Dorin Oxender
Perkins Vocational and Technical Secondary	404,353	Carlos Artime
Post Secondary Vocational	134,566	Y. Flores/D. Oxender
Title IX, Education of Homeless Child and Youth	75,000	Karen Stelmacki
Farmworker Jobs Program	394,084	Dorin Oxender
Individuals With Disabilities	10,355,029	Karen Stelmacki
IDEA Part B Exceptional Student Education (ESE) Preschool Handicapped	370,548	Karen Stelmacki
Title III English Instruction Immigrant Grant	232,214	Dr. Tammy Caraker
Title III English Language Acquisition	854,544	Dr. Tammy Caraker
Title II Teacher Training	1,450,804	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 Migrant	4,357,245	Dr. Tammy Caraker
Title I Part A Educationally/Disadvantaged-Schoolwide	11,692,795	Dr. Tammy Caraker
Title I Part D Neglected and Delinquent	74,032	Dr. Tammy Caraker
Title I, School Improvement Grant (SIG) 1003 (G)	1,502,760	Dr. Tammy Caraker
Title I Part A School Improvement	494,727	Dr. Tammy Caraker
Head Start Main Grant	3,833,730	Karen Stelmacki
Head Start Training	38,161	Karen Stelmacki
Miracle Plus 2 - Year 5 of 5	176,991	Dr. Tammy Caraker
Miracle Plus 1 - Year 5 of 5	153,969	Dr. Tammy Caraker
Guidance Program Success	36,231	Dr. Tammy Caraker
Florida Student Assistance Grant - Immokalee Technical Center	5,263	Dorin Oxender
Driver's Education Slosberg Grant	110,000	Dr. Tammy Caraker
Fiscal Year 2017-2018 Projects Forward	1,500,074	Various
<b>Total</b>	<b>\$ 40,596,580</b>	

## INTERNAL SERVICE FUNDS 2018-2019

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.

	<b>Health Insurance</b>	<b>Workers' Compensation</b>	<b>Flexible Spending Program</b>	<b>Total</b>
<b>Source of Funds</b>				
<b>Beginning Fund Equity</b>	\$ 25,680,291	\$ 10,774,702	\$ 321,952	\$ 36,776,945
Interest	250,000	150,000	2,500	402,500
Board Insurance Premium	44,691,200	1,410,000	1,300,000	47,401,200
Insurance Premium/Employee	4,000,000	-	-	4,000,000
<b>Total Revenues</b>	<b>\$ 48,941,200</b>	<b>\$ 1,560,000</b>	<b>\$ 1,302,500</b>	<b>\$ 51,803,700</b>
<b>Total Source of Funds</b>	<b>\$ 74,621,491</b>	<b>\$ 12,334,702</b>	<b>\$ 1,624,452</b>	<b>\$ 88,580,645</b>
<b>Use of Funds</b>				
Salaries	\$ 489,282	\$ 113,050	\$ -	\$ 602,332
Benefits	133,425	27,267	-	160,692
Purchased Services	9,629,839	445,390	133,537	10,208,766
Supplies	8,000	500	-	8,500
Claims and Other	37,004,130	1,380,850	1,225,650	39,610,630
<b>Total Appropriations</b>	<b>\$ 47,264,676</b>	<b>\$ 1,967,057</b>	<b>\$ 1,359,187</b>	<b>\$ 50,590,920</b>
<b>Ending Fund Equity</b>	<b>\$ 27,356,815</b>	<b>\$ 10,367,645</b>	<b>\$ 265,265</b>	<b>\$ 37,989,725</b>
<b>Total Use of Funds</b>	<b>\$ 74,621,491</b>	<b>\$ 12,334,702</b>	<b>\$ 1,624,452</b>	<b>\$ 88,580,645</b>