

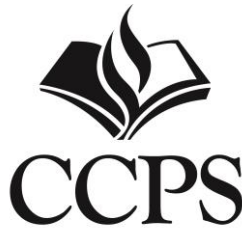


CCPS

Collier County
Public Schools

FINAL BUDGET

2016-2017



Collier County Public Schools

www.collierschools.com

Dr. Kamela Patton
Superintendent of Schools

THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY

Julie Sprague, Chair
Roy M. Terry, Vice Chair
Kathleen Curatolo, 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:
09132016-01

Coordinated by:
Siobhan M. 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 Ian Dean, Executive Director, Human Resources and Deputy Title IX Coordinator for Employees, (239) 377-0365, 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 2016-2017

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COLLIER COUNTY
FINAL BUDGET FOR FISCAL YEAR 2016-2017**

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SCHOOL BOARD AND EXECUTIVE STAFF

SCHOOL BOARD MEMBERS

Title	Name
Chair	Julie Sprague
Vice-Chair	Roy M. Terry
Board Member	Kathleen Curatolo
Board Member	Erika Donalds
Board Member	Kelly Lichter



OFFICE OF THE SUPERINTENDENT

Dr. Kamela Patton, Superintendent

EXECUTIVE STAFF

DISTRICT GENERAL COUNSEL

Jonathan Fishbane, District General Counsel

SCHOOL/BUSINESS OPERATIONS

David Stump, Deputy Superintendent
Thomas Conrecode, Executive Director Support Services
Marc Rouleau, Executive Director Facilities Management
Robert Spencer, Executive Director Financial Services
Patrick Woods, Executive Director Student and Staff Projections, Allocations and Reporting
All Principals

CURRICULUM AND INSTRUCTION

Luis Solano, Associate Superintendent Curriculum and Instruction
Dr. Margaret Aune, Assistant Superintendent Curriculum and Instruction
Dr. Cheng Ang, Executive Director, Accountability and Data Management
Dr. Leslie Ricciardelli, Executive Director Secondary Programs
Jennifer Kincaid, Executive Director Elementary Programs
Dr. Terrie Mitev, Executive Director Continuous Improvement Initiatives
Karen Stelmacki, Executive Director Exceptional Education and Student Support Services
Dr. Tammy Caraker, Executive Director Federal/State Grants

COMMUNICATION AND COMMUNITY ENGAGEMENT

Greg Turchetta, Executive Director Communication and Community Engagement

HUMAN RESOURCES

Ian Dean, 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

Fiscal Year 2017 Updates...

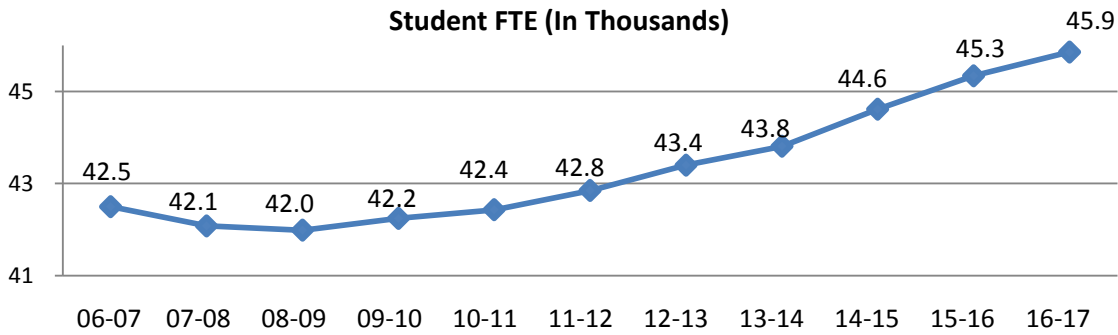
- ◇ Continuing the State's efforts to restore per student funding to pre-recession levels, Florida Education Funding Program (FEFP) revenue increased \$220 per student compared to the prior year. The Legislature raised per student funding with an increase in State funds and local taxes.
- ◇ Florida per student funding now exceeds pre-recession levels. However, when adjusted for inflation, Florida provides approximately \$907 less per student than in fiscal year 2008.
- ◇ The proposed General Fund tax levy for the Collier County School District, at 3.745 mills, is 1.641 mills (or 30%) lower than the typical Florida school district millage of 5.386 mills.
- ◇ For the first year since extended day programs were required by the Legislature, the State is now providing funding for these programs. Collier has five traditional schools and one charter school with required extended day programs.
- ◇ In fulfillment of a commitment to local taxpayers, the District is proposing to eliminate the referendum millage in the General Fund and restore 0.12 mills to the Capital Fund. This change would bring the Capital Millage back to 1.50 mills.
- ◇ The District plans to be debt free within 10 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 and no bonds are callable.
- ◇ The proposed budget, as currently allocated, has an operating surplus of approximately \$4.96 million. Salary negotiations are under way and the cost of a salary increase has not been finalized. The salary adjustments may initially create an operating deficit, which may need to be funded from the reserve established for a budget shortfall.
- ◇ Budgeted salaries, fringe benefits and substitutes are proposed to be 74.7% of General Fund expenditures.
- ◇ The budget is closely aligned with information presented at the May 2016 Board Workshop.

Fiscal Year 2016 Updates...

- ◇ For the first year since FY 2012, the District ended the year without a deficit, and did not need to utilize funds from the Reserve for Budget Shortfall.
- ◇ At the end of FY 2016, the district increased the Reserve for Budget Shortfall by \$5.6 million.
- ◇ An additional \$27.34 million was used to make early principal reductions to outstanding District debt. This is the second consecutive year of significant early retirement of debt, bringing the two year total to approximately \$55 million.

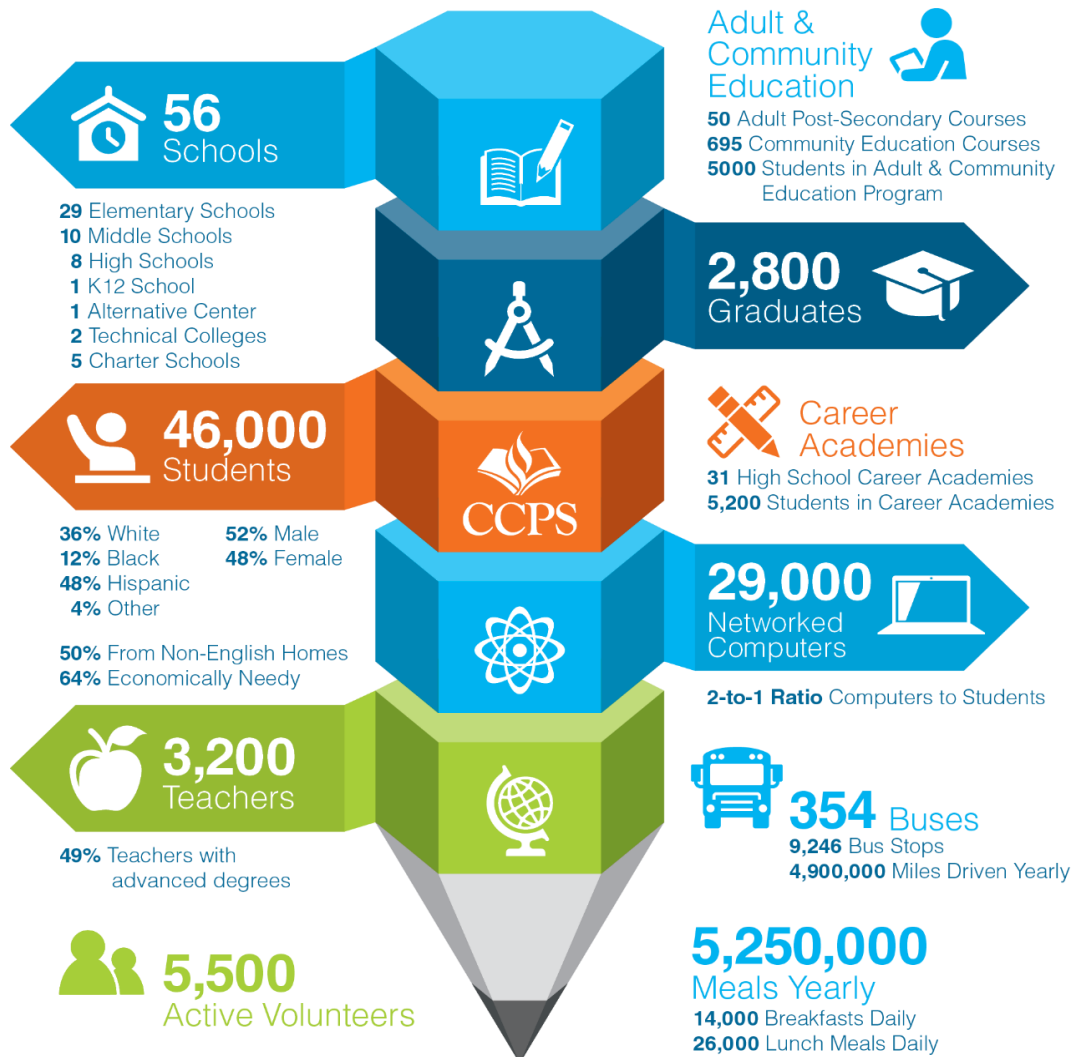
STUDENT FTE AND DEMOGRAPHICS

2016-2017



Student FTE (Unweighted)

Fiscal Year	Basic & Basic with ESE Services	ESOL	ESE Support Levels IV & V	Career Ed. Grades 9-12	Total Students	Percentage Change
2015-2016	39,327.17	4,766.98	470.58	776.87	45,341.60	
2016-2017	39,854.55	4,721.86	484.34	797.06	45,857.81	1.14%



II. MILLAGE, TAXES AND PROJECTED STUDENTS

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II. MILLAGE, TAXES AND PROJECTED STUDENTS

SCHOOL TAX MILLAGE ANALYSIS

2016-2017

Actual 2015-2016 Roll (Final)	\$ 74,452,720,954	% Change
Plus New Construction 2016-2017	2,144,881,545	2.88%
Plus Increased Value of Existing Property	5,941,503,595	7.98%
Tax Roll For 2016-2017	\$ 82,539,106,094	10.86%

General Fund	<i>One Mill equals \$1 in tax per \$1,000 in taxable value.</i>		
	2015-2016 ACTUAL MILLAGE	2016-2017 ROLL-BACK MILLAGE	PROPOSED 2016-2017 MILLAGE
Required Local Effort (RLE) - State Law (Including Prior Period Adjustment) *	3.2320	2.9931	2.9970
<i>*RLE Millage is set by the Legislature. The School Board must levy the required amount.</i>			
Discretionary	0.7480	0.6927	0.7480
Additional Millage (Operating) Voter Referendum	0.1200	0.1111	0.0000
Total General Fund Millage	4.1000	3.7969	3.7450
Capital Outlay	1.3800	1.2781	1.5000
Total Millage Levy	5.4800	5.0750	5.2450

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	3.35%
Change In Total Millage Rate, Prior Year Actual To Proposed	-4.29%

For fiscal year 2017, the typical Florida school district General Fund Millage is approximately 5.386 mills. The proposed General Fund Millage for Collier School District is 30% less than the typical Florida school district. Although the RLE Millage decreased, it is still greater than the Rolled Back Rate, and is considered a tax increase.

As shown above, the District is proposing to eliminate the levy of the 0.12 mills authorized by the voter referendum in 2012, and restore the Capital Millage to the full 1.50 mills allowable. The District has fulfilled the commitment to the voters by phasing out the referendum millage in the General Fund. This millage shift has always been tax neutral to property owners. The referendum generated additional funds for District operating expenses, during a time of decreased funding for Education in Florida.

SCHOOL TAX PROCEEDS ANALYSIS

2016-2017

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

General Fund	2015-2016 Calculated Millage Proceeds	2016-2017 Proposed Millage Proceeds	Percentage of Change
Required Local Effort (RLE) - State Law (Including Prior Period Adjustment)	\$ 231,005,946	\$ 237,474,913	2.80%
Discretionary	53,463,010	59,269,681	10.86%
Additional Millage (Operating) Voter Referendum	8,576,953	-	-100.00%
Total General Fund Proceeds	\$ 293,045,909	\$ 296,744,594	1.26%
Capital Outlay	98,634,965	118,856,313	20.50%
Total Millage Proceeds	\$ 391,680,874	\$ 415,600,907	6.11%
Less Millage Proceeds from New Construction		\$ 10,799,908	
Net Millage Proceeds Less Amount from New Construction		\$ 404,800,999	3.35%

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.

Increased property values and the restoration of 0.12 mills resulted in additional Capital Outlay proceeds.

Although total millage proceeds increased by 6.11%, after deducting the portion from new construction, the net increase in tax revenue, as defined by TRIM (Truth In Millage) is 3.35% .

Collier County Tax Comparison

School Year	2007-2008			2015-2016			2016-2017		
Number of Students	42,081			45,443			45,858		
Tax Roll	\$ 82,606,091,895			\$ 74,452,720,954			\$ 82,539,106,094		
General Operating Fund	General Operating Taxes	Per Student	Millage	General Operating Taxes	Per Student	Millage	General Operating Taxes	Per Student	Millage
Required Local Effort Millage	\$ 218,633,543	\$ 5,196	2.786	\$ 231,005,946	\$ 5,083	3.232	\$ 237,474,913	\$ 5,178	2.997
Discretionary Millage	44,338,820	1,054	0.565	53,463,010	1,176	0.748	\$ 59,269,681	1,292	0.748
Voter Referendum	-	-	-	8,576,953	189	0.12	-	-	-
Subtotal Operating	\$ 262,972,363	\$ 6,249	3.351	\$ 293,045,909	\$ 6,449	4.100	\$ 296,744,594	\$ 6,471	3.745
Capital Funding	Capital Fund Taxes	Per Student	Millage	Capital Fund Taxes	Per Student	Millage	Capital Fund Taxes	Per Student	Millage
Capital Improvement Millage	\$ 156,951,575	\$ 3,730	2.00	\$ 98,634,965	\$ 2,171	1.380	\$ 118,856,313	2,592	1.500
Total Taxes	\$ 419,923,938	\$ 9,979	5.351	\$ 391,680,874	\$ 8,619	5.480	\$ 415,600,907	\$ 9,063	5.245

PROPOSED CHANGE IN SCHOOL TAXATION FOR HOMEOWNERS WITH HOMESTEAD EXEMPTION



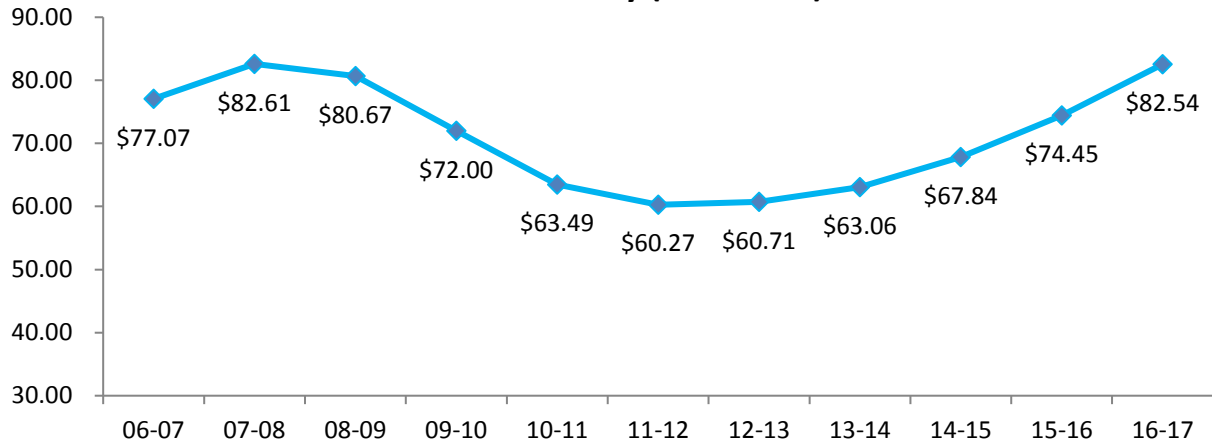
	FY 2016		FY 2017	
			With 0.7% Increase in Assessed Value	
Assessed Value		\$ 325,000		\$ 327,275
Homestead Exemption		25,000		25,000
School Taxable Value		\$ 300,000		\$ 302,275
	Millage	Tax	Millage	Tax
Required local Effort (State Levy)	3.232	\$ 969.60	2.997	\$ 905.92
Discretionary Millage (School Board Levy)	2.248	\$ 674.40	2.248	\$ 679.51
Total	5.480	\$ 1,644.00	5.245	\$ 1,585.43
			Change	\$ (58.57)

Did you know?

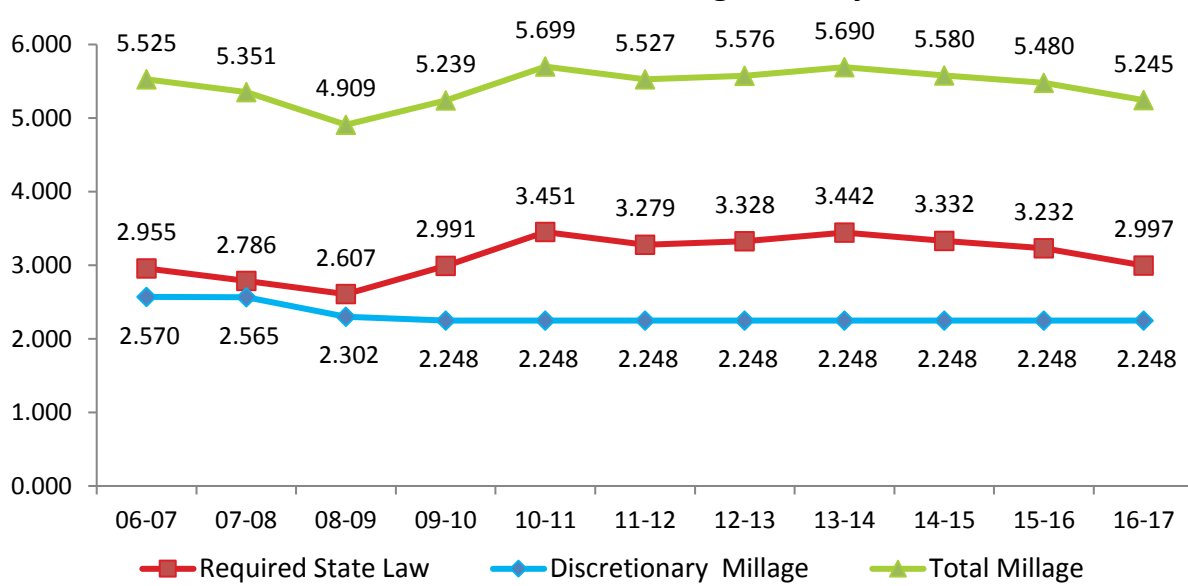
- For Homesteaded owners, the maximum increase in Assessed Value this year is 0.7% (as determined by the Florida Department of Revenue (DOR)).
- One Mill equals \$1 for every \$1,000 of taxable value.
- A Millage rate of 5.245 means \$5.245 per \$1,000 of taxable value.
- School Tax Millage for Collier County is much lower than the State-wide average millage, and typically ranks within the three **lowest** out of all Florida school districts.

MILLAGE AND TAXABLE VALUE HISTORICAL DATA

Tax Roll History (In Billions)



School District Millage History



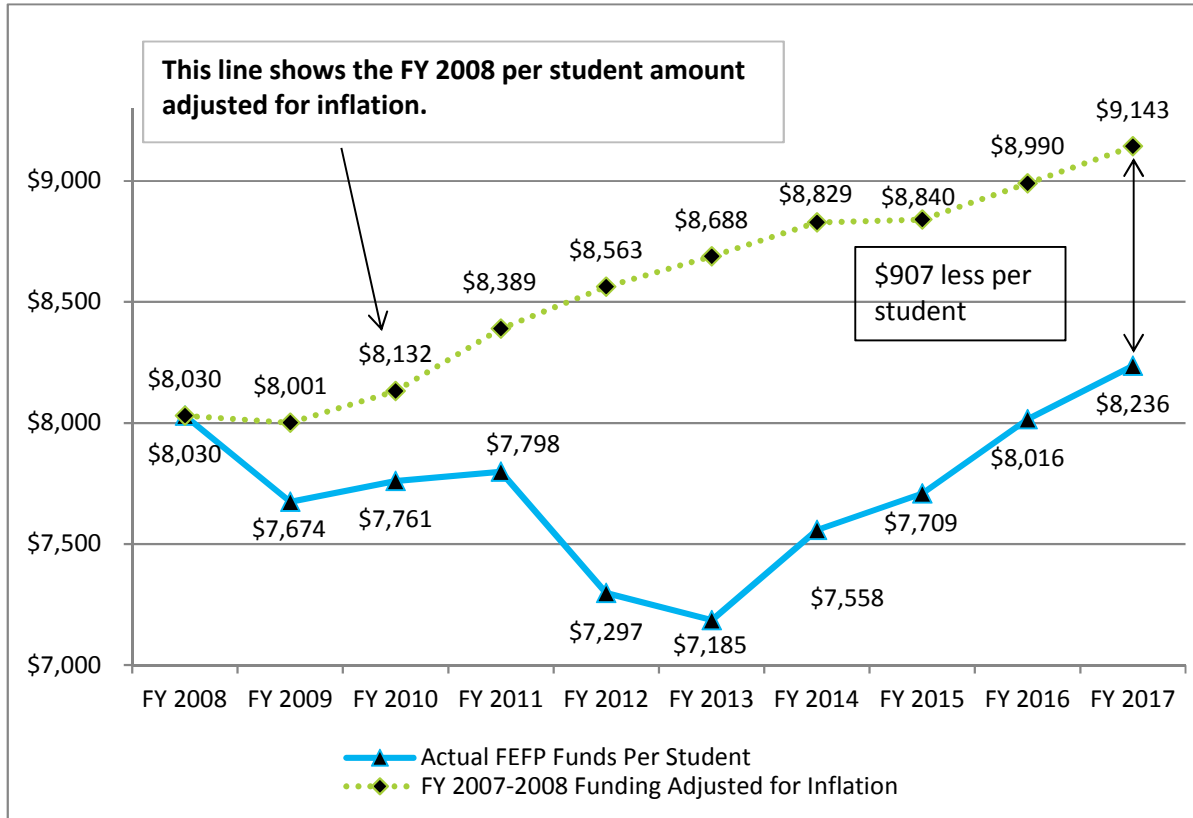
Taxable Property Values and Millage Rates are the two key factors in determining tax revenues for the District.

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	Approved Referendum	Total Millage
2015-2016	\$ 74,452,720,954	3.232	2.128	0.120	5.480
2016-2017	\$ 82,539,106,094	2.997	2.248	0.000	5.245
% Change	10.86%	-7.27%	5.64%	-100.00%	-4.29%

FEFP PER STUDENT FUNDING

HISTORICAL DATA - COLLIER COUNTY



Fiscal Year	Actual FEFP Funds Per Student
FY 2008	\$8,030
FY 2009	\$7,674
FY 2010	\$7,761
FY 2011	\$7,798
FY 2012	\$7,297
FY 2013	\$7,185
FY 2014	\$7,558
FY 2015	\$7,709
FY 2016	\$8,016
FY 2017	\$8,236

* 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 2017 are \$206 more than FY 2008 funding and \$220 more than FY 2016. Per student funding in FY 2017 increased approximately 2.7% compared to the prior year.
- ◆ **When adjusted for inflation, current funding per student is actually \$907 less than in FY 2008.**
- ◆ FY 2007-2008 marks the previous high point in per student funding and provides a valid starting point of comparison not skewed by the increases in State funding for Class Size Amendment
- ◆ 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 2017 is presented on the following page.

BUDGET SUMMARY FISCAL YEAR 2016-2017 DISTRICT SCHOOL BOARD OF COLLIER COUNTY							
	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	NUTRITION SERVICES	INTERNAL SERVICE	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal Direct Sources	425,000	-	-	4,347,960	-	-	4,772,960
Federal Through State	-	-	-	-	43	-	51,510,330
State Sources	-	-	-	-	23	-	94,331,468
Local Sources	-	-	-	-	65	45,125,350	490,922,143
TOTAL SOURCES	401,205,796	755,050	133,248,157	36,847,227	24,355,321	45,125,350	641,536,901
Transfers In	28,787,210	37,246,000	-	-	-	-	66,033,210
Non-Revenue Sources	27,197	-	62,686	-	2,178	-	92,061
Fund Balance July 1, 2016	82,025,251	9,772,520	122,501,141	-	10,049,942	44,489,139	268,837,993
TOTAL REVENUES, TRANSFERS & BALANCES	512,045,454	47,773,570	255,811,984	36,847,227	34,407,441	89,614,489	976,500,165
EXPENDITURES							
Instruction	275,818,939	-	-	19,104,615	-	-	294,923,554
Pupil Personnel Services	17,291,113	-	-	2,603,646	-	-	19,894,759
Instructional Media Services	6,115,854	-	-	8,010	-	-	6,123,864
Instructional and Curriculum Services	6,896,569	-	-	6,896,569	-	-	13,734,455
Instructional Staff	6,158,705	-	-	6,158,705	-	-	9,386,038
Instruction Related	-	-	-	-	-	-	1,429,770
Board of Education	-	-	-	-	-	-	1,063
General Administration	-	-	-	-	-	-	1,903
School Administration	29,732,596	-	-	-	-	-	30,032
Facilities Acquisition and Construction	75,793	-	72,606,088	-	-	-	1,881
Fiscal Services	2,684,723	-	-	-	-	-	1,723
Food Services	-	-	-	-	-	-	1,308
Central Services	7,931,550	-	-	-	-	-	1,907
Pupil Transportation Services	18,960,306	-	-	-	-	-	1,553
Operation of Plant	36,375,105	-	-	-	-	-	38,403,905
Maintenance of Plant	17,051,942	-	-	13,000	-	-	17,064,942
Administrative Technology Services	3,183,746	-	-	-	-	-	3,183,746
Debt Service/Other	-	38,526,447	-	-	-	-	38,526,447
TOTAL EXPENDITURES	429,222,719	38,526,447	72,606,088	36,847,227	24,991,308	46,190,061	648,383,850
Transfers Out	-	-	66,033,210	-	-	-	66,033,210
Fund Balances June 30, 2017	82,822,735	9,247,123	117,172,686	-	9,416,133	43,424,428	262,083,105
In general, Fund Balances are fiscal reserve amounts not intended to be expended.							976,500,165

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/>.

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.

BUDGET SUMMARY

FISCAL YEAR 2016-2017

DISTRICT SCHOOL BOARD OF COLLIER COUNTY

PROPOSED MILLAGE LEVIES SUBJECT TO 10 MILL CAP:

Required Local Effort (including Prior Period Funding Adjustment Millage)	2.9970
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 5.2450

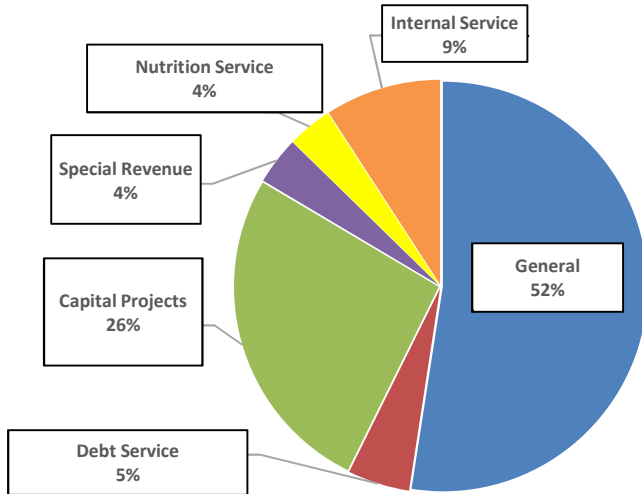
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY ARE 0.7% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

ESTIMATED REVENUES:	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	NUTRITION SERVICES	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Direct Sources	425,000	-	-	4,347,960	-	-	4,772,960
Federal Through State	1,800,000	-	-	31,330,087	18,380,243	-	51,510,330
State Sources	91,493,060	650,050	2,000,951	42,984	144,423	-	94,331,468
Local Sources	307,487,736	105,000	131,247,206	1,126,196	5,830,655	45,125,350	490,922,143
TOTAL SOURCES	401,205,796	755,050	133,248,157	36,847,227	24,355,321	45,125,350	641,536,901
Transfers In	28,787,210	37,246,000	-	-	-	-	66,033,210
Non-Revenue Sources	27,197	-	62,686	-	2,178	-	92,061
Fund Balance July 1, 2016	82,025,251	9,772,520	122,501,141	-	10,049,942	44,489,139	268,837,993
TOTAL REVENUES, TRANSFERS & BALANCES	512,045,454	47,773,570	255,811,984	36,847,227	34,407,441	89,614,489	976,500,165
EXPENDITURES							
Instruction	275,818,939	-	-	19,104,615	-	-	294,923,554
Pupil Personnel Services	17,291,113	-	-	2,603,646	-	-	19,894,759
Instructional Media Services	6,115,854	-	-	8,010	-	-	6,123,864
Instructional and Curriculum Development Services	6,837,886	-	-	6,896,569	-	-	13,734,455
Instructional Staff Training	3,227,333	-	-	6,158,705	-	-	9,386,038
Instruction Related Technology	1,429,770	-	-	-	-	-	1,429,770
Board of Education, Legal and Audits	1,499,063	-	-	-	-	-	1,499,063
General Administration	1,057,000	-	-	1,294,903	-	-	2,351,903
School Administration	29,732,596	-	-	172,436	-	-	29,905,032
Facilities Acquisition and Construction	25,793	-	72,606,088	-	-	-	72,631,881
Fiscal Services	2,684,723	-	-	-	-	-	2,684,723
Food Services	-	-	-	-	24,991,308	-	24,991,308
Central Services	7,931,550	-	-	217,296	-	46,190,061	54,338,907
Pupil Transportation Services	18,960,306	-	-	347,247	-	-	19,307,553
Operation of Plant	36,375,105	-	-	30,800	-	-	36,405,905
Maintenance of Plant	17,051,942	-	-	13,000	-	-	17,064,942
Administrative Technology Services	3,183,746	-	-	-	-	-	3,183,746
Debt Service/Other	-	38,526,447	-	-	-	-	38,526,447
TOTAL EXPENDITURES	429,222,719	38,526,447	72,606,088	36,847,227	24,991,308	46,190,061	648,383,850
Transfers Out	-	-	66,033,210	-	-	-	66,033,210
Fund Balances June 30, 2017	82,822,735	9,247,123	117,172,686	-	9,416,133	43,424,428	262,083,105
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS & BALANCES	512,045,454	47,773,570	255,811,984	36,847,227	34,407,441	89,614,489	976,500,165

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

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.



<u>Funds</u>	<u>Totals</u>
General	\$ 512,045,454
Debt Service	47,773,570
Capital Projects	255,811,984
Special Revenue	36,847,227
Nutrition Service	34,407,441
Internal Service	89,614,489
	\$ 976,500,165



Budgeted Expenditure Amount per Student

Total All Funds (including carried forward balances)	\$ 976,500,165
Less:	
Ending Fund Balances (including non-spendable amounts, reserves for fiscal solvency)	(262,083,106)
Transfers between funds redundancy	(66,033,210)
Internal Service (Insurance) redundancy	(46,190,061)
Adult Education (Workforce Education)/Voluntary Pre-Kindergarten	(14,972,225)
	\$ 587,221,563

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

Budgeted number of Students : 45,858

Funds	Amount per Student by Fund	
Total All Funds	\$	12,805
Nutrition Service Fund	\$	545
Grants/Special Revenue Fund		750
Capital Projects Fund		1,583
Debt Service Fund		840
General Fund*	\$	9,087

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

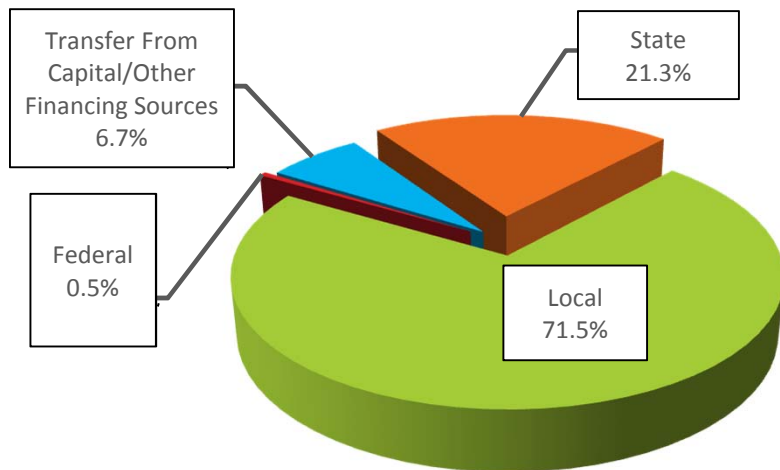
* This number includes the allocation per FEFP (including the district cost differential), capital transfers and unspent prior year funds

GENERAL FUND

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.

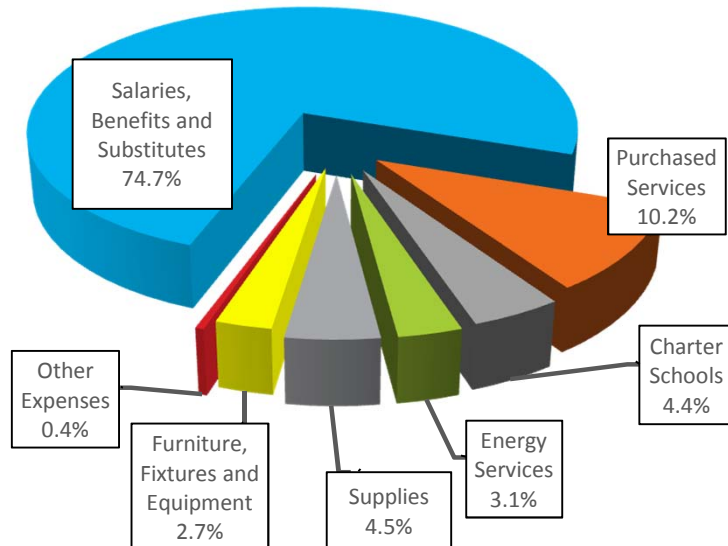
The Florida Education Finance Program (FEFP) provides equalized per student funding for school districts. This equalization of funding concept guarantees each student the availability of educational programs and services substantially equal to those available to any similar student, notwithstanding geographic 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 2016-2017

Beginning Balance	
Prior Year Reserves Brought Forward	\$ 73,913,396
Encumbrances Carried Forward	2,463,112
Carry Forward for Projects and Schools	5,648,743
Other	-
Total Beginning Fund Balance	\$ 82,025,251
Revenues, Transfers and Non Revenue Receipts	\$ 430,020,203
Total Funds Available for Appropriations or Reserves	\$ 512,045,454

Appropriations	
Current Year Appropriations Excluding Carry Forwards From Prior Year *	\$ 421,110,864
Encumbrances Carried Forward	2,463,112
Carry Forward For Projects and Schools	5,648,743
Total Appropriations	\$ 429,222,719

Reserve Balances	Balance 6/30/16	FY 2017 Change	Proposed Reserves	
Reserve for Non Spendable Inventory	\$ 872,114	\$ -	\$ 872,114	
Reserve for Non Spendable Prepaid	589,582	(5,950)	583,632	
Restricted for Workforce Programs	1,581,252	-	1,581,252	
Restricted for School Recognition Funds	-	2,351,050	2,351,050	
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	17,000,000	-	17,000,000	
Reserve for Contingency	4,250,000	-	4,250,000	
Reserve for Future Budget Shortfalls	40,830,448	-	40,830,448	
TOTAL	\$ 73,913,396	\$ 3,945,100	\$ 77,858,496	\$ 77,858,496

Funding of Current Year Appropriations	
Current Year Appropriations Excluding Carry Forwards From Prior Year	\$ 421,110,864
Current Year Revenue, Transfers & Non-Revenue Receipts	\$ 430,020,203
Less: Reserves Funded from New Year Revenue	3,945,100
Net Available New Year Revenues	426,075,103
Unassigned Fund Balance - Revenue in excess of appropriations*	\$ 4,964,239
Total Funds Appropriated and Reserved	\$ 512,045,454

* Appropriations do not include any salary increases at this time

GENERAL FUND REVENUES

2016-2017

	<u>Actual</u> <u>2015-2016</u>	<u>Budgeted</u> <u>2016-2017</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Percentage</u> <u>of Change</u>
Federal Funding				
Medicaid and Other Federal	\$ 1,806,759	\$ 1,800,000	\$ (6,759)	
ROTC	461,050	425,000	(36,050)	
Federal Subtotal	\$ 2,267,809	\$ 2,225,000	\$ (42,809)	-1.9%
State Funding				
State - General Revenue FEFP	\$ 23,675,602	\$ 26,258,875	\$ 2,583,273	
Workforce Programs	8,402,128	8,512,501	110,373	
Racing Commission	446,500	446,500	-	
Class Size Reduction State Funds	51,765,289	52,486,335	721,046	
Lottery: School Recognition/Discretionary	2,351,050	2,351,050	-	
Voluntary Pre-Kindergarten	1,361,206	1,298,799	(62,407)	
Miscellaneous	516,295	139,000	(377,295)	
State Subtotal	\$ 88,518,070	\$ 91,493,060	\$ 2,974,990	3.4%
Local Funding				
Property Taxes - FEFP	\$ 286,068,530	\$ 296,744,594	\$ 10,676,064	
Property Taxes - Voter Referendum	8,584,298	-	(8,584,298)	
Interest	425,211	400,000	(25,211)	
Course Fees - Workforce Programs	2,093,155	2,018,593	(74,562)	
Indirect Cost Recovery	1,807,822	1,765,000	(42,822)	
Facility Leases	392,984	371,657	(21,327)	
Insurance Premiums	89,516	90,000	484	
Osceola Agreement Principal and Interest	2,811,853	2,811,853	-	
Miscellaneous Other	5,001,408	3,286,039	(1,715,369)	
Local Subtotal	\$ 307,274,777	\$ 307,487,736	\$ 212,959	0.1%
Total All Revenue	\$ 398,060,656	\$ 401,205,796	\$ 3,145,140	0.8%
Non-Revenue				
Transfer from Capital	\$ 25,540,525	28,787,210	\$ 3,246,685	
Sale of Equipment/Other	22,595	25,000	2,405	
Insurance Loss Recovery	-	2,197	2,197	
Beginning Fund Balance	65,693,055	82,025,251	16,332,196	
Non-Revenue and Beginning Fund Balance	\$ 91,256,175	\$ 110,839,658	\$ 19,583,483	21.5%
Total Funds Available	\$ 489,316,831	\$ 512,045,454	\$ 22,728,623	4.6%
Student FTE	45,342	45,858	516	1.1%

GENERAL FUND

INCOMING TRANSFERS/CAPITAL SUPPORT

2016-2017

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	\$ 1,407,099	
District Equipment	1,428,320	
Technology Infrastructure	1,898,002	
Classroom Technology	<u>5,557,000</u>	\$ 10,290,421
Maintenance		
Facility Managers Salaries/Benefits	\$ 2,587,215	
Maintenance Salaries/Benefits	7,899,574	
Maintenance - Various	<u>3,325,000</u>	\$ 13,811,789
Insurance		
Property Insurance	<u>\$ 4,435,000</u>	\$ 4,435,000
Charter School Capital Outlay		
Charter School Capital	<u>\$ 250,000</u>	<u>\$ 250,000</u>
Grand Total		<u><u>\$ 28,787,210</u></u>

GENERAL FUND BUDGET RESERVES

2016-2017

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 in which they were created.

RESERVE DESCRIPTION	FY17 AMOUNT
Reserve for Inventory	\$ 872,114
Reserve for Non Spendable Prepaid	583,632
Restricted for Workforce Programs	1,581,252
Restricted for School Recognition Funds	2,351,050
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	17,000,000
* Reserve for Contingency	4,250,000
** Reserve for Future Budget Shortfalls	40,830,448
	\$ 77,858,496

* 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 FY 2017, the District's strategic and contingency reserves are planned to be a minimum of 5%. The Strategic and Contingency Reserves in FY 2016 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

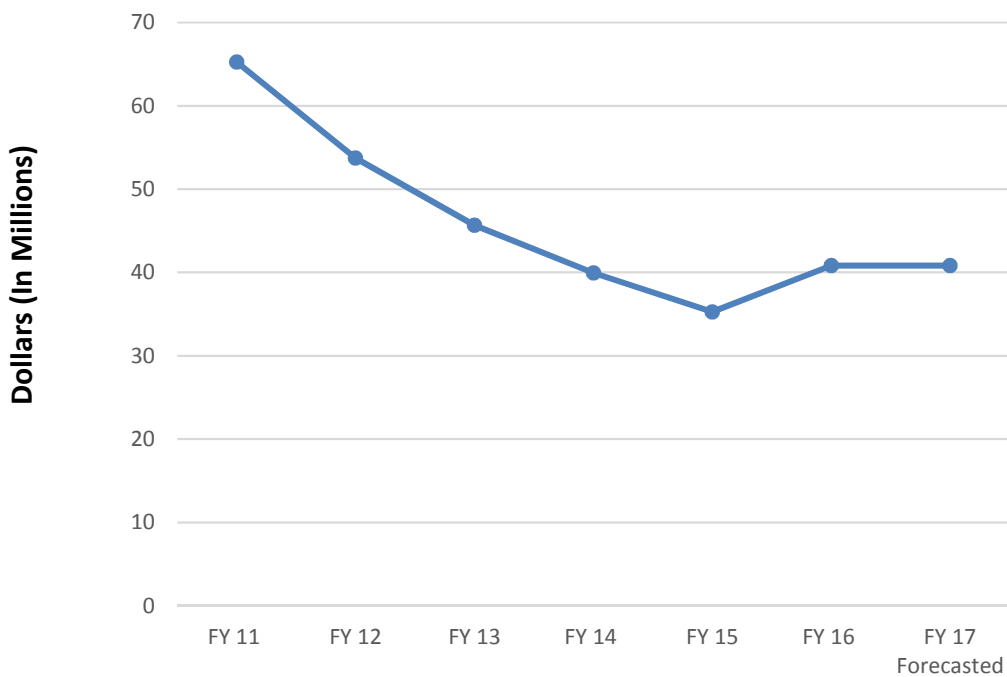
In addition to the Reserves referenced above, the District created a Reserve for Budget Shortfall to help the district withstand extended periods of reduced funding and times when per student funding lags behind inflationary cost increases. This proactive strategy helped the District avoid steep reductions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

GENERAL FUND RESERVE FOR BUDGET SHORTFALL 2016-2017

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 \$907 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 2016 was \$40.8 million, an increase of approximately \$5.6 million over the prior year. Use of the Shortfall Reserve in fiscal year 2017 will be determined after salary negotiations are completed with all bargaining groups.

Funds set aside in the Reserve for Budget Shortfall are over and above the District's Strategic and Contingency Reserves, which continue to exceed state required minimums.



Actual year-end amounts are shown for fiscal years 2011 through 2016. Forecasted amount shown for fiscal year 2017.

GENERAL FUND APPROPRIATIONS BY FUNCTION

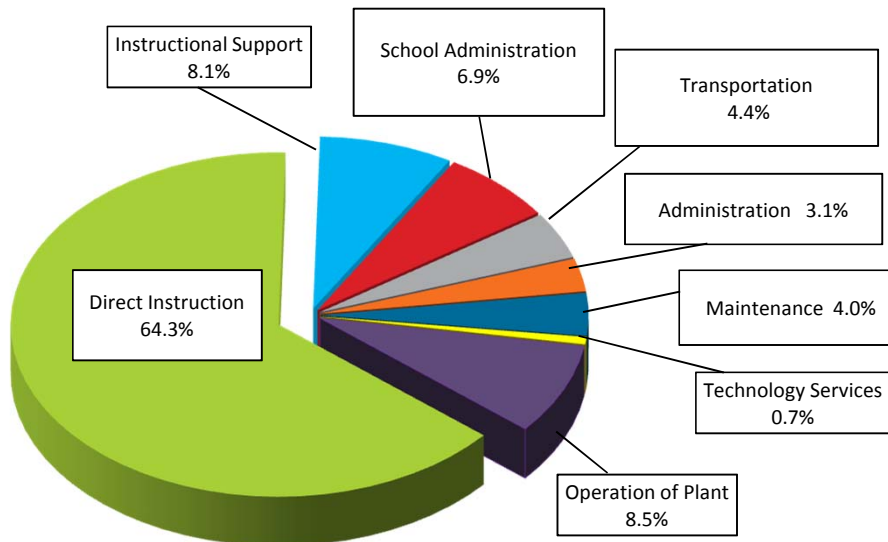
2016-2017

✦ Functions describe the purpose of expenditures

<i>Function Description</i>	<i>FY16 Expenditures and Encumbrances</i>	<i>FY17 Appropriations</i>	<i>Increase/ (Decrease)</i>	<i>% Increase/ (Decrease)</i>
Direct Instruction (Costs directly related to teaching students)	\$ 260,667,956	\$ 275,818,939	\$ 15,150,983	5.8%
Instructional Support (Costs to enhance instruction, including library/media)	34,029,067	34,901,956	872,889	2.6%
School Administration (Principals, Ass't Principals and School Office Support)	29,545,851	29,732,596	186,745	0.6%
Transportation (Transporting students to/from school or activities)	18,297,003	18,960,306	663,303	3.6%
Subtotal	\$ 342,539,877	\$ 359,413,797	\$ 16,873,920	4.9%
Administration (School Support Services)	13,743,849	13,198,129	(545,720)	(4.0%)
Maintenance of Schools and Support Facilities	16,638,788	17,051,942	413,154	2.5%
Technology Services for Schools and Departments	2,834,829	3,183,746	348,917	12.3%
Operation of Schools and Support Facilities	33,997,350	36,375,105	2,377,755	7.0%
Subtotal	\$ 67,214,816	\$ 69,808,922	\$ 2,594,106	3.9%
Total	\$ 409,754,693	\$ 429,222,719	\$ 19,468,026	4.8%

Includes insurance for school buildings, electricity, water and other utilities for schools

Percentage of Appropriations Allocated By Function



Direct Instruction, Instructional Support, Student Transportation and School Administration costs are **83.7%** of budgeted expenditures.

GENERAL FUND APPROPRIATIONS BY OBJECT

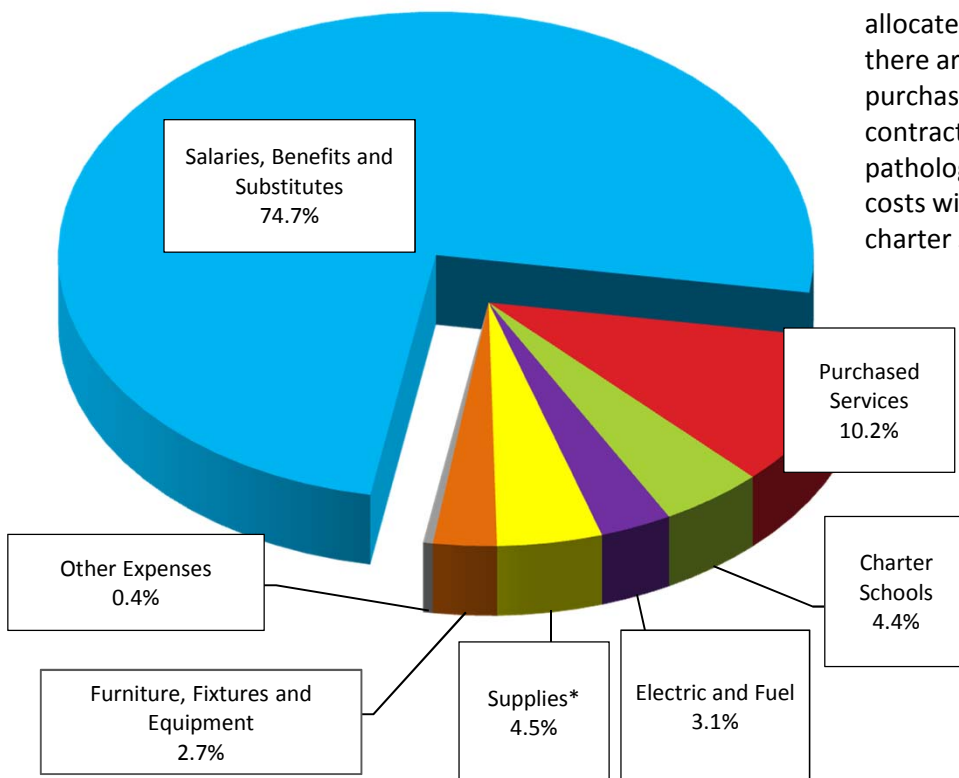
2016-2017

✦ Objects describe type of goods or services

<i>Object Description</i>	<i>FY16 Expenditures and Encumbrances</i>	<i>FY17 Budgeted Appropriations</i>	<i>Increase/ (Decrease)</i>	<i>% Increase/ (Decrease)</i>
Salaries	\$ 241,088,739	\$ 242,157,092	\$ 1,068,353	0.4%
Benefits	71,660,944	73,242,696	1,581,752	2.2%
Substitutes	5,034,439	5,209,001	174,562	3.5%
Salaries, Benefits and Substitutes	\$ 317,784,122	\$ 320,608,789	\$ 2,824,667	0.9%
Purchased Services	40,635,031	43,852,721	3,217,690	7.9%
Charter Schools	16,392,228	18,861,537	2,469,309	15.1%
Electric and Fuel	11,753,794	13,171,211	1,417,417	12.1%
Supplies*	10,921,165	19,285,948	8,364,783	76.6%
Furniture, Fixtures and Equipment	10,753,876	11,648,031	894,155	8.3%
Other Expenses	1,514,477	1,794,482	280,005	18.5%
Total	\$ 409,754,693	\$ 429,222,719	\$ 19,468,026	4.8%

* Increase is primarily from unspent fiscal year 2016 restricted categoricals (Instructional Materials, Advanced Placement, AICE, Industry Certifications) carried forward for restricted use in fiscal year 2017.

Percent of Appropriations Allocated By Object



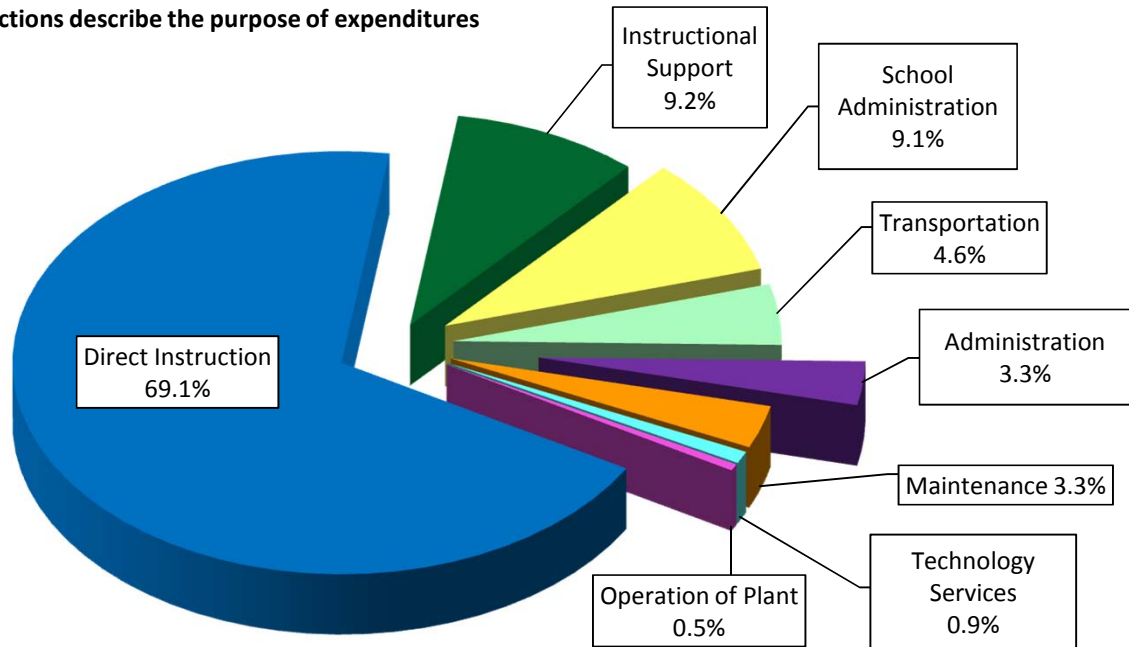
While 74.7% of the direct appropriations are allocated to Salaries, Benefits and Substitutes, there are additional staffing costs within purchased services for custodians, and contracted positions such as speech pathologists and nurses. There are also staffing costs within the pass through amounts for charter schools.

GENERAL FUND

SALARIES AND BENEFITS BY FUNCTION

2016-2017

✦ Functions describe the purpose of expenditures



* Direct Instruction, Instructional Support, Student Transportation and School Administration costs are 92% of budgeted salaries and benefits.

<i>Function Description</i>	<i>FY16 Expenditures</i>	<i>FY17 Appropriations</i>	<i>FY17 Percent of Total</i>	<i>FY16 - FY17 Change</i>
Direct Instruction (Costs directly related to teaching students)	\$ 219,253,574	\$ 221,215,972	69.1%	\$ 1,962,398
Instructional Support (Costs to enhance instruction, including library/media)	29,437,864	29,557,022	9.2%	119,158
School Administration (Principals, Ass't Principals, Deans and School Office Support)	29,105,045	29,139,281	9.1%	34,236
Transportation (Transporting students to and from school or activities)	14,879,441	14,890,133	4.6%	10,692
Subtotal	\$ 292,675,924	\$ 294,802,408	92.0%	\$ 2,126,484 *
Administration (School Support Services)	10,497,235	10,702,542	3.3%	205,307
Maintenance of Schools and Support Facilities	10,244,603	10,488,572	3.3%	243,969
Technology Services for Schools and Departments	2,743,535	2,991,559	0.9%	248,024
Operation of Schools and Support Facilities	1,622,825	1,623,708	0.5%	883
Subtotal	\$ 25,108,198	\$ 25,806,381	8.0%	\$ 698,183
Total Salaries and Benefits	\$ 317,784,122	\$ 320,608,789	100.0%	\$ 2,824,667

DEBT SERVICE FUNDS

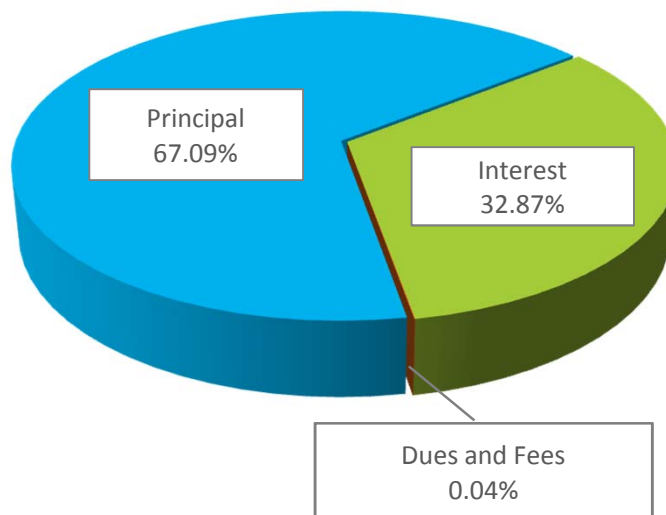
2016-2017

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.

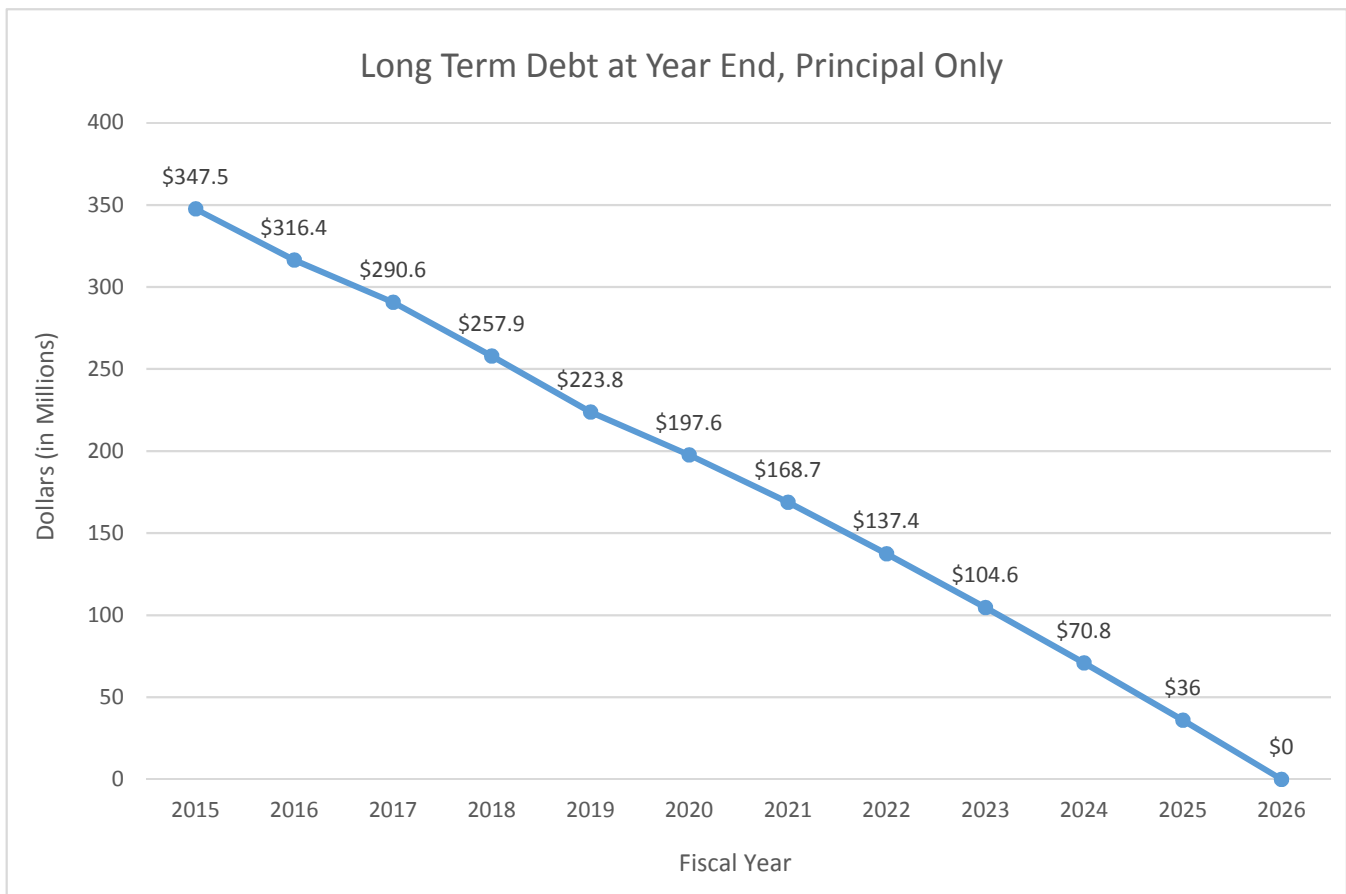
	State Bonds	Certificates of Participation	Total Budget
Source of Funds			
Beginning Fund Balance	\$ 24,357	\$ 9,748,163	\$ 9,772,520
Capital Outlay and Debt Service	650,000	-	650,000
Interest	50	105,000	105,050
Transfer from Capital	-	37,246,000	37,246,000
Total Revenues	\$ 650,050	\$ 37,351,000	\$ 38,001,050
Total Source of Funds	\$ 674,407	\$ 47,099,163	\$ 47,773,570
Use of Funds			
Principal	607,000	25,240,000	25,847,000
Interest	47,670	12,616,217	12,663,887
Dues and Fees	500	15,060	15,560
Total Appropriations	\$ 655,170	\$ 37,871,277	\$ 38,526,447
Ending Fund Equity	19,237	9,227,886	9,247,123
Total Use of Funds	\$ 674,407	\$ 47,099,163	\$ 47,773,570

Use of Funds



DEBT SERVICE FUND PRINCIPAL 2016-2017

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. With the retirement of the 2006 debt, the two year total for accelerated debt reduction was approximately \$55 million.



- Includes Certificates of Participation and State Bonds
- In fiscal year 2015, Long Term Debt refinancing resulted in a total principal balance reduction of \$80.5 million. Additionally, the annual Long Term Debt principal payment will be an average of \$38 million less and debt will be paid off one year sooner.
- Bonds are no longer callable.

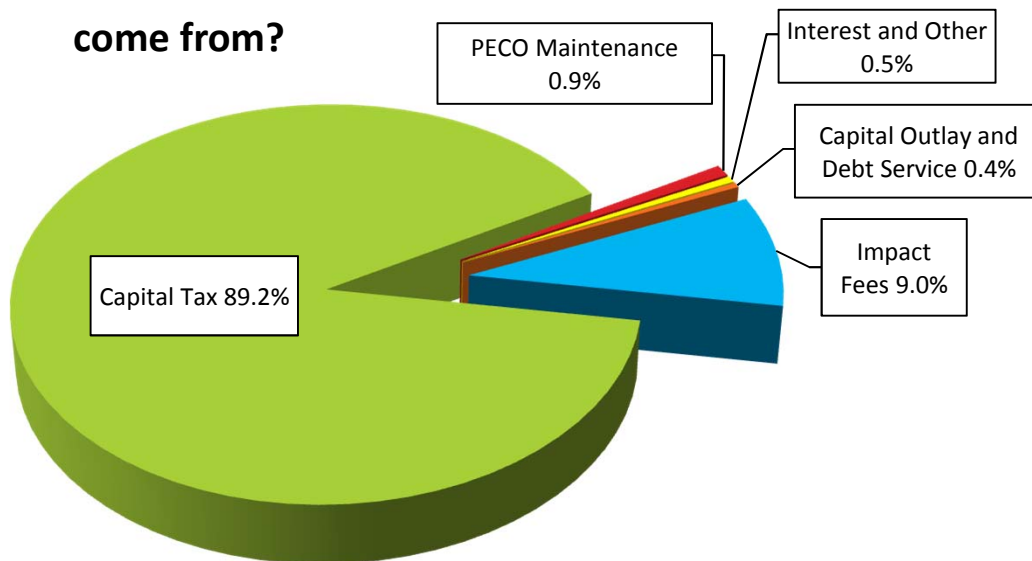
CAPITAL FUNDS REVENUE 2016-2017

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 2012 voter referendum authorized the levy of up to 0.25 mills in the General Fund in exchange for the District's equivalent voluntary reduction in Capital Millage. Local taxpayers do not pay more or less in total taxes in order to give the District this additional flexibility with funds. In fiscal year 2017, the District proposes to eliminate the referendum millage levy in the General Fund and restore the Capital Millage to the maximum allowed by law, 1.50 mills.

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.

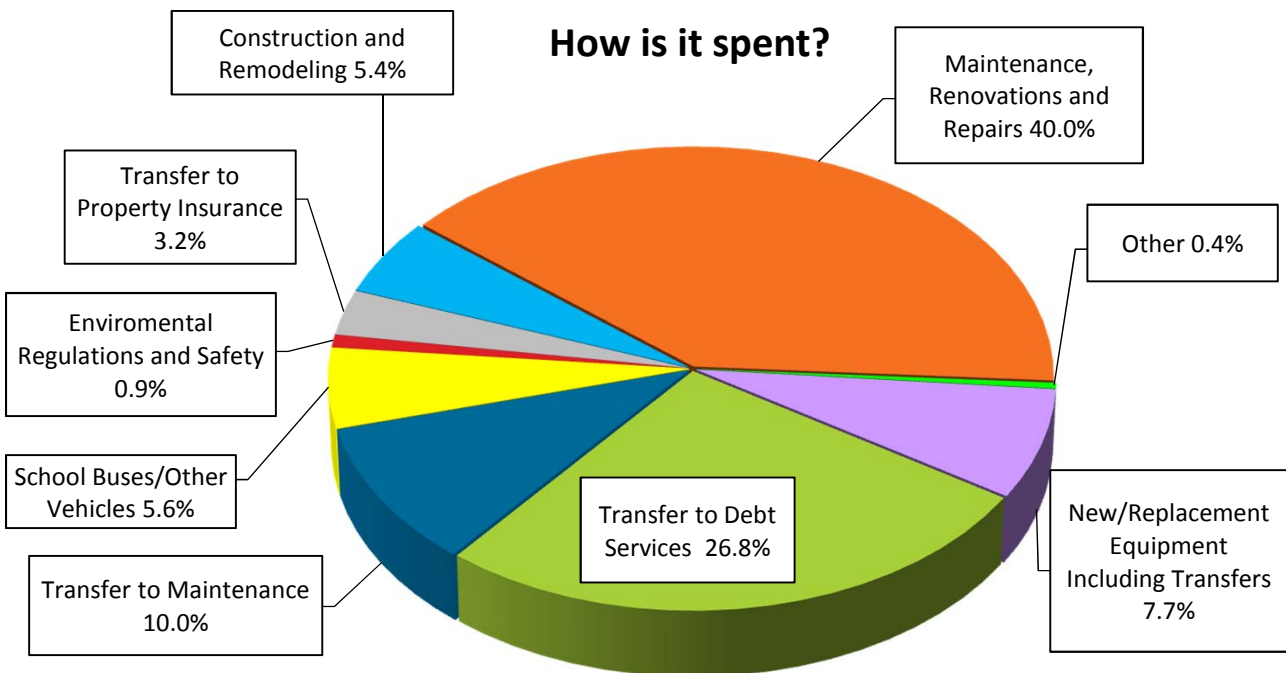
Capital Funds Sources	Amount
Beginning Fund Equity	\$ 122,501,141
Revenue:	
Capital Tax	\$ 118,856,313
Capital Outlay and Debt Service	558,543
Impact Fees	12,000,000
Interest Income	403,174
Charter School Funding	250,000
Public Education Capital Outlay Maintenance	1,165,534
Miscellaneous Sources	14,593
Sale of Equipment	62,686
Total Revenue	\$ 133,310,843
Total Budget	\$ 255,811,984

Where does the revenue come from?



CAPITAL FUNDS APPROPRIATIONS 2016-2017

Appropriations by Project			
Construction and Remodeling:		Other Transfers:	
Electrical - Capital Projects	\$ 4,543,311	Transfer to Debt Services	\$ 37,246,000
Facilities Supervision	1,413,274	Transfer to Maintenance	13,811,789
Other Capital Staff	602,020	Transfer to Property Insurance	4,435,000
Site Acquisition	120,818	Subtotal	\$ 55,492,789
Portable Acquisition	100,000	Environmental Regulations and Safety:	
Property Management	233,199	Fire Safety	\$ 622,773
Permitting Services	233,068	Health/Safety/Security	579,121
Professional Services	163,370	Subtotal	\$ 1,201,894
Site and Facility Testing	81,030	School Buses/Other Vehicles:	
Construction Blueprint	22,927	Bus Acquisition	\$ 7,418,044
Subtotal	\$ 7,513,017	Vehicles Other than Buses	369,822
New and Replacement Equipment:		Subtotal	\$ 7,787,866
Transfer to General Fund Equipment	10,290,421	Other:	
Cameras - Security, Additions	319,895	Portable Leasing	\$ 250,000
Subtotal	\$ 10,610,316	Charter School Capital Funds (State)	250,000
Maintenance, Renovations and Repairs:		Subtotal	\$ 500,000
HVAC/Energy	\$ 30,108,005	Total Capital Projects Expenditures:	
Technology Infrastructure	1,148,999	\$ 138,639,298	
IMS Addition Renovations	93,938	Reserves and Ending Fund Balance:	
School Renovations	16,075,469	Restricted Self Insured Retention	\$ 15,000,000
Roofing and Maintenance	3,757,262	Restricted Emergency Maintenance	3,000,000
Facilities Renovations	2,311,497	Restricted Future Schools Construction	51,335,000
Special Needs Facility Modifications	1,597,118	Restricted Enterprise Software	13,049,000
Roads and Bridge	105,000	Assigned Future Vehicles	2,085,538
Portable Transfer/Setup	120,000	Restricted Other Reserves	32,703,148
Portables Renovations	70,000	Subtotal	\$ 117,172,686
Cameras - Security, Maintenance	146,128	Total Budget	
Subtotal	\$ 55,533,416	\$ 255,811,984	



CAPITAL STAFFING

2016-2017

Facilities Management	2016 FTE	2017 FTE	Maintenance	2016 FTE	2017 FTE
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	3.00
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	21.83	22.62
Project Managers	2.00	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
Total	13.68	14.68	Utility Workers	24.00	24.00
			Carpenters	10.00	10.00
			Equipment Technicians	9.00	8.00
Other Capital Staff	2016 FTE	2017 FTE	Electricians	13.00	13.00
Directors	1.06	1.06	Delivery Persons	4.00	4.00
Secretaries	1.14	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	1.00	2.00	Total	165.98	165.77
Manager/Environmental Safety	1.00	-			
Inspector/Health and Safety	1.00	1.00			
Bookkeepers	0.08	-			
Buyer	0.40	0.40			
Purchasing Specialist	-	0.04			
Attorney	0.10	0.10			
Total	5.82	5.74			

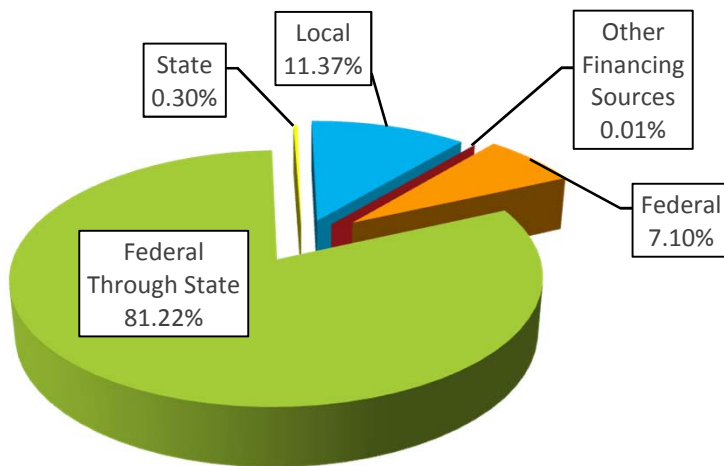
SPECIAL REVENUE

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

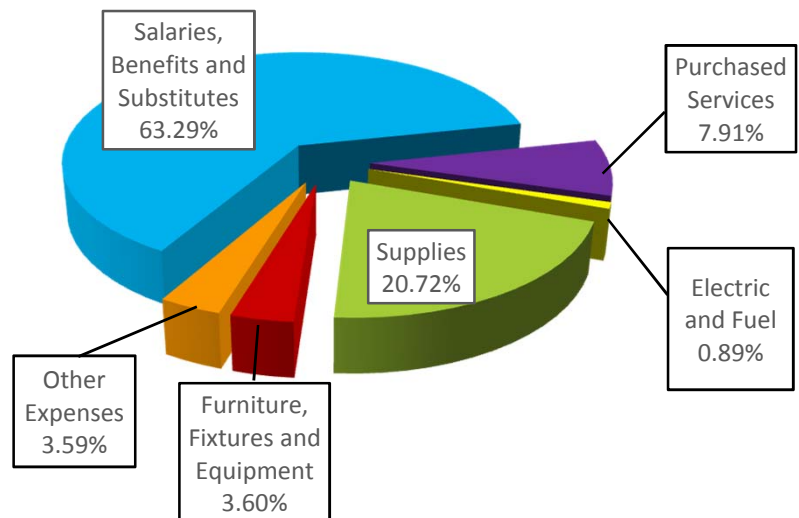
The Nutrition Services fund is used to account for revenue generated in the Nutrition Services Department, a self-funded department whose revenue can only be used for food service operations. Revenue for this department comes from federal and state meal reimbursements, as well as from the proceeds of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

2016-2017

	Nutrition Services	Grants	Total
<u>Source of Funds</u>			
Beginning Fund Equity	\$ 10,049,942	\$ -	\$ 10,049,942
Federal Sources	\$ -	\$ 4,347,960	\$ 4,347,960
Federal Through State	18,380,243	31,330,087	49,710,330
State Sources	144,423	42,984	187,407
Local Sources	5,830,655	1,126,196	6,956,851
Subtotal	\$ 24,355,321	\$ 36,847,227	\$ 61,202,548
Other Financing Sources	2,178	-	2,178
Total Revenues	\$ 24,357,499	\$ 36,847,227	\$ 61,204,726
Total Source of Funds	\$ 34,407,441	\$ 36,847,227	\$ 71,254,668
<u>Use of Funds</u>			
Salaries	\$ 6,405,513	\$ 22,688,193	\$ 29,093,706
Benefits	2,549,313	7,172,554	9,721,867
Purchased Services	1,728,237	3,160,557	4,888,794
Energy Services	505,044	46,838	551,882
Supplies	11,477,979	1,333,437	12,811,416
Furniture, Fixtures and Equipment	1,738,146	492,030	2,230,176
Other	587,076	1,953,618	2,540,694
Total Appropriations	\$ 24,991,308	\$ 36,847,227	\$ 61,838,535
Ending Fund Equity	\$ 9,416,133	\$ -	\$ 9,416,133
Total Use of Funds	\$ 34,407,441	\$ 36,847,227	\$ 71,254,668

SPECIAL REVENUE GRANTS LISTING 2016-2017

Description	Amount	Project Coordinator
Lorenzo Walker Technical College Pell Grant	\$ 750,000	Yolanda Flores
Federal Supplemental Educational Opportunity Grant (FSEOG) + Match	10,000	Yolanda Flores
Immokalee Technical College Pell Grant	500,000	Dorin Oxender
Perkins Vocational and Technical Secondary	447,524	Dale Johnson
Post Secondary Vocational	128,810	Yolanda Flores Dorin Oxender
Title X, Education of Homeless Child and Youth	73,500	Karen Stelmacki
Farmworker Jobs Program	395,692	Dorin Oxender
Individuals With Disabilities	9,512,481	Karen Stelmacki
IDEA Part B ESE Preschool Handicapped	340,832	Karen Stelmacki
Title III English Instruction Immigrant Grant	174,690	Tammy Caraker
Title III English Language Acquisition	829,793	Tammy Caraker
Title II Teacher Training	1,173,884	Tammy Caraker
Adult Basic Education	587,494	Yolanda Flores
English Literacy and Civics Education	209,883	Yolanda Flores
Title I Migrant	3,254,272	Tammy Caraker
Title I Part A Educationally/Disadvantaged-Schoolwide	11,675,377	Tammy Caraker
Title I Part D Neglected and Delinquent	228,000	Tammy Caraker
Title I Part A School Improvement	903,329	Tammy Caraker
Head Start Main Grant	3,699,914	Jennifer Kincaid
Head Start Training	38,161	Jennifer Kincaid
Miracle Plus 2 - Year 3 of 5	220,659	Tammy Caraker
Miracle Plus 1 - Year 3 of 5	200,198	Tammy Caraker
Guidance Programs For Success	55,780	Tammy Caraker
Bright Futures - Lorenzo Walker Technical College	3,729	Tammy Caraker
Florida Student Assistant Grant - Immokalee Technical College	4,409	Tammy Caraker
Florida Student Assistant Grant - Lorenzo Walker Technical College	34,846	Tammy Caraker
Driver's Education Slosberg Grant	129,700	Luis Solano
Fiscal Year 2015-2016 Projects Forward	1,264,270	Various
Total		
\$ 36,847,227		

INTERNAL SERVICE FUNDS 2016-2017

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.

	Health Insurance	Workers' Compensation	Flexible Spending Program	Total
<u>Source of Funds</u>				
Beginning Fund Equity	\$ 33,763,872	\$ 10,516,759	\$ 208,508	\$ 44,489,139
Interest	125,000	50,000	350	175,350
Board Insurance Premium	38,900,000	1,100,000	-	40,000,000
Insurance Premium/Retiree/COBRA	650,000	-	-	650,000
Insurance Premium/Employee	3,000,000	-	1,300,000	4,300,000
Total Revenues	\$ 42,675,000	\$ 1,150,000	\$ 1,300,350	\$ 45,125,350
Total Source of Funds	\$ 76,438,872	\$ 11,666,759	\$ 1,508,858	\$ 89,614,489
<u>Use of Funds</u>				
Salaries	\$ 392,100	\$ 104,550	\$ -	\$ 496,650
Benefits	102,670	24,250	-	126,920
Purchased Services	6,123,020	420,500	75,000	6,618,520
Supplies	8,000	500	-	8,500
Claims and Other	36,813,921	900,200	1,225,350	38,939,471
Total Appropriations	\$ 43,439,711	\$ 1,450,000	\$ 1,300,350	\$ 46,190,061
Ending Fund Equity	\$ 32,999,161	\$ 10,216,759	\$ 208,508	\$ 43,424,428
Total Use of Funds	\$ 76,438,872	\$ 11,666,759	\$ 1,508,858	\$ 89,614,489