CCPS
Collier County Public Schools

Tentative 2026-2027 BUDGET

Collier County Public Schools

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Tentative 2026-2027 BUDGET

PREPARED BY

Collier County Public Schools
Budget Department
July 2026

ACKNOWLEDGMENTS

Sincere thank you for the tireless efforts of all contributors to the FY2027 Budget Report. A special thank you to the following individuals:

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FY 2026-2027 Tentative Budget

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COLLIER COUNTY PUBLIC SCHOOLS
2026-2027 BUDGET BOOK
EXECUTIVE SUMMARY

Artwork by Niya Canovas, 5th Grade, Estates Elementary School

CCPS

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Message from the Superintendent and Financial Services

Dear Chair, School Board Members, and Citizens of Collier County:

We are pleased to present the Fiscal Year 2026-2027 Budget for The District School Board of Collier County. This budget reflects our commitment to educational excellence, sound financial stewardship, and transparency in serving the students, families, employees, and taxpayers of Collier County.

The FY 2026-2027 budget was developed through a comprehensive planning process designed to align financial resources with the District's strategic priorities and long-term goals. As one of Florida's highest performing school districts, Collier County Public Schools remains focused on providing exceptional educational opportunities while maintaining strong fiscal practices that ensure sustainability and accountability.

This budget serves as a roadmap for advancing student achievement, supporting high-quality instructional programs, investing in employees, maintaining safe and modern learning environments, and responding to the evolving needs of our growing community. Throughout the budget development process, District leaders carefully evaluated enrollment trends, State funding projections, economic conditions, operational requirements, and stakeholder priorities to ensure resources are allocated effectively and efficiently.

The FY 2026-2027 financial plan reflects several significant strengths:

- Investment in direct classroom instruction and student support services that positively impact student achievement.
- Strategic allocation of resources to recruit, retain, and support a highly qualified workforce.
- Ongoing investment in technology, school safety, facility maintenance, and infrastructure improvements that support teaching and learning.
- Commitment to transparency through clear presentation of financial information, narratives, charts, graphs, and performance measures that help stakeholders understand how public resources are utilized.
- Responsible management of taxpayer resources while maintaining one of the lowest school operating tax rates among Florida school districts.

In 2024, Collier County voters approved a tax-neutral referendum that provides the District flexibility to shift up to 0.35 mills of property tax authority from capital funding to operating funding without increasing the overall tax burden on property owners. For FY 2026-2027, the District plans to continue utilizing the 0.35 mills authorized under the referendum, generating approximately $60 million for the operating fund while reducing the capital fund by an equivalent amount. The tax-neutral referendum is currently in the second year of its four-year term, which extends from July 2025 through June 2029.

The District remains focused on carefully managing its financial resources by controlling expenditures, maintaining operational efficiencies, and preserving appropriate reserve levels. Maintaining adequate fund balances, strong credit ratings, and fiscal discipline remain essential to supporting long-term financial stability. In addition, the District continues to implement cost-saving initiatives and operational improvements that maximize available resources while preserving student programs and services. Through careful evaluation of expenditures and funding sources, the District seeks to maximize academic return on investment and ensure every dollar supports student success.

The District continues to navigate the effects of inflationary cost increases and a highly competitive labor market. Rising personnel costs, particularly for teachers and support staff, reflect the District's commitment to maintaining a fully staffed workforce and attracting high-quality employees to serve our students.

This budget document provides comprehensive information regarding revenues, expenditures, enrollment trends, taxation, capital investments, financial reserves, and organizational priorities. Through detailed narratives and supporting financial data, readers can better understand how resources are aligned with the District's mission, vision, and strategic objectives.

We extend our sincere appreciation to the School Board, District leadership team, principals, teachers, support staff, parents, community partners, and citizens whose dedication and collaboration contribute to the success of our schools. Their commitment to educational excellence continues to strengthen opportunities for every student in Collier County.

Together, we remain committed to preparing every student for success while upholding the highest standards of fiscal integrity, accountability, and public trust. We look forward to another successful year guided by our shared commitment to the "Power of We" and our collective pursuit of educational excellence.

Sincerely,

Dr. Leslie C. Ricciardelli
Superintendent of Schools

John Antonacci
Chief Financial Officer

Andrew Peterson
Senior Director, Budget

District Overview

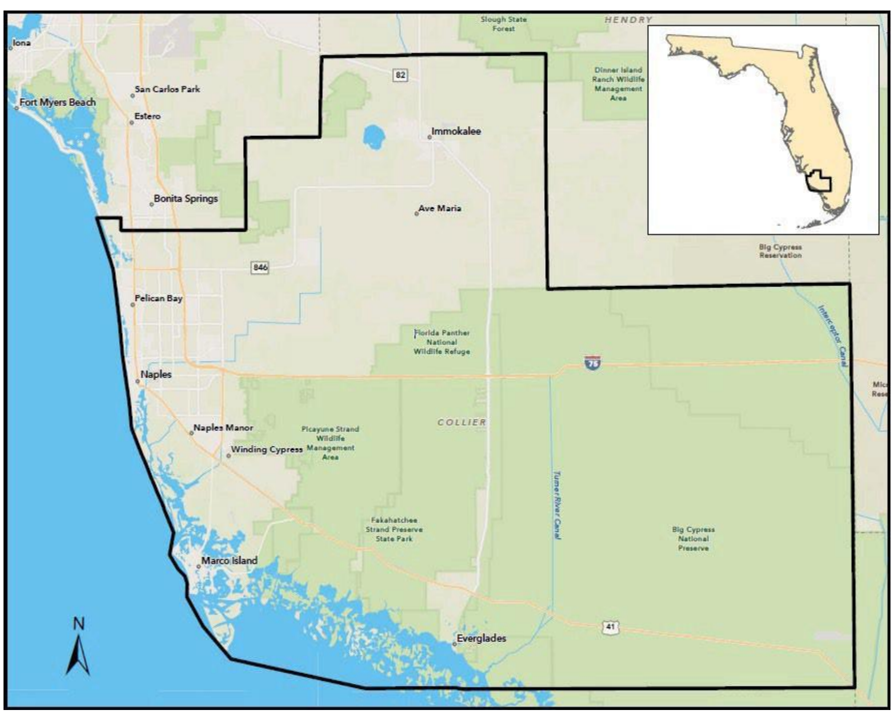
Geographic Area Served

Collier County Public Schools serves Collier County, which is located on the southwest coast of Florida, directly west of Miami. It is the state's largest county by land mass and is quite diverse demographically. The county's population was 417,540 in 2026, showing a 14.1% increase over the last ten years, making it one of the fastest-growing counties in Florida.

The area includes several distinct residential communities:

- Coastal areas: like the cities of Naples and Marco Island, have high-density residential developments and significant seasonal populations
- Urban areas: characterized by single-family gated communities
- Pre-platted rural area, known as the Golden Gate Estates
- Rural areas: when developed, these areas are designed as "Rural" villages and towns.
- Established agricultural and fishing communities: such as Immokalee to the north and Everglades City to the southeast.

Collier County Public School District



Collier County Public Schools at a Glance

Collier County Public Schools (CCPS) continues to be one of Florida's leading school districts, serving approximately 47,000 students across a diverse and growing community. The District operates over 65 campuses including 33 elementary schools, 10 middle schools, 9 high schools, 1 K-12 school, 1 alternative center, 2 technical colleges, and 10 charter schools.

The District has maintained a strong record of academic success. CCPS once again earned an "A" district grade, extending a streak that dates to 2017. Student achievement continues to exceed state benchmarks, with the District outperforming Florida averages in 20 of 21 tested areas during 2025. In addition, Collier County boasts a graduation rate of 94.4%, reflecting the ongoing efforts of educators, students, and families to support academic achievement.

CCPS places a strong emphasis on preparing students for future careers and higher education opportunities. During the 2025–26 school year, students received more than $40 million in scholarship awards. The District offers 36 career academies across its high schools, providing pathways in fields such as business, technology, health sciences, engineering, education, arts, and public safety. Students also earned more than 6,000 industry certifications and digital credentials, demonstrating readiness for both college and workforce opportunities.

Beyond academics, CCPS provides a well-rounded educational experience through extensive programs in the arts, athletics, and STEAM education. Students participate in band, orchestra, chorus, theater, districtwide science and engineering competitions, and championship-level athletic programs.

Supporting student success is a workforce of approximately 6,900 employees, including 3,200 teachers. Nearly half of the District's teachers hold advanced degrees, reinforcing the District's commitment to educational excellence. CCPS also benefits from the support of more than 6,000 active volunteers who contribute valuable time and resources to schools throughout the county.

The District serves a diverse student population, with 58% of students coming from homes where English is not the primary language. To meet the needs of all learners, CCPS continues to invest in technology, maintaining a one-to-one ratio of students to computers with approximately 54,000 devices available across the District.

Operations extend across Collier County's 2,300 square miles, making transportation and support services essential components of district operations. Each year, school buses travel approximately 6.2 million miles on 255 routes. The District also provides more than 5.3 million meals annually, including nearly 7,900 breakfasts and over 27,700 lunches each school day.

Safety remains a top priority. Through partnership with the Collier County Sheriff's Office Youth Relations Bureau, deputies are assigned to schools to help maintain secure learning environments. Additionally, technical education opportunities at Immokalee Technical College and Lorenzo Walker Technical College offer specialized training programs that allow students and adults to gain workforce-ready skills in as little as one year.

As the 115th largest school district in the United States, CCPS continues to demonstrate a strong commitment to academic achievement, career readiness, student safety, and community engagement while serving the educational needs of Collier County families.

Strategic Plan 2025–2029

Collier County Public Schools will enter Year 3 of its strategic plan focused on deepening implementation, scaling successful initiatives, and accelerating measurable outcomes. Building on prior years, the District will emphasize sustained academic gains, operational efficiency, and workforce stability, while continuing to align education with community and economic needs.

Aligning Resources with Strategic Priorities

The FY27 budget reflects the District's commitment to advancing the goals outlined in the 2025–2029 Strategic Plan. Financial and human resources have been strategically allocated to support Academic Excellence, Safe Learning Environments, Fiscal Responsibility and Workplace Efficiency, Recruitment and Retention, and Communication and Engagement.

Investments in Academic Excellence support direct classroom instruction, instructional support services, professional learning, instructional technology, exceptional student education, literacy and mathematics initiatives, early learning programs, advanced academics, English language learner services, and career and technical education pathways. These investments are designed to ensure all students have access to high-quality learning opportunities and the resources needed to achieve academic success.

The District remains committed to providing a Safe Learning Environment through investments in school safety personnel, mental health services, security infrastructure, access control systems, security cameras, fire safety improvements, facility hardening projects, and cybersecurity initiatives. These resources help create and maintain safe, secure, and supportive learning environments for students and staff.

Through its focus on Fiscal Responsibility and Workplace Efficiency, CCPS continues to emphasize long-range financial planning, transparent reporting practices, budget transparency initiatives, process automation, procurement improvements, technology modernization, strategic capital investments, and construction and renovation projects. Key activities include Quarterly Audit Committee reviews, public budget workshops, production of the Annual Comprehensive Financial Report, and ongoing enhancements to budget forecasting tools and operational processes.

The District's commitment to Recruitment and Retention recognizes that employees are its greatest asset. Resources support competitive compensation, employee benefits, substitute staffing, workforce development, recruitment initiatives, leadership development, succession planning, employee engagement programs, and other efforts that attract, develop, support, and retain high-quality staff.

Investments in Communication and Engagement strengthen relationships with parents, employees, community members, business partners, and other stakeholders. These efforts include Communications and Community Engagement Department operations, communication system enhancements, parent and community outreach initiatives, stakeholder engagement opportunities, school-business partnerships, strategic outreach activities, and public transparency efforts.

Strategic Priority Investments

Strategic Priority	Key FY26-27 Investments	Approximate FY26-27 Cost
Academic Excellence	Direct classroom instruction, instructional support services, professional learning, instructional technology, exceptional student education, literacy and mathematics initiatives, early learning programs, advanced academics, English language learner services, and career and technical education pathways.	$603M
Safe Learning Environment	School safety personnel, mental health services, security infrastructure, facility hardening, access control enhancements, security cameras, fire safety improvements, and cybersecurity initiatives.	$7.1M
Fiscal Responsibility & Workplace Efficiency	Long-range financial planning, budget transparency initiatives, Quarterly Audit Committee reviews, public budget workshops, Annual Comprehensive Financial Report production, budget forecasting software, process improvements, procurement enhancements, technology modernization, construction of new schools, and facility renovations.	$7.5M
Recruitment & Retention	Competitive compensation, employee benefits, substitute staffing, workforce development, leadership development, recruitment initiatives, succession planning, employee engagement programs, and employee support services.	$600M
Communication & Engagement	Communications & Community Engagement Department operations, communication platform enhancements, parent and community outreach, stakeholder engagement opportunities, school-business partnerships, strategic outreach activities, and public transparency initiatives.	$3.7M

Budget Administration and Management Process

The Budget Department is responsible for preparing and managing the District's annual budget and ensuring compliance with State budget adoption and reporting requirements. After the budget is adopted, the department monitors revenues and expenditures throughout the fiscal year to ensure that transactions are properly recorded and that spending remains within approved budget levels.

The Budget Department also provides support to schools and departments, maintains financial transparency, and supplies budget information to District leadership, the School Board, and the public.

Budget Development Process

The District follows a structured budget process that aligns available financial resources with operational needs, strategic priorities, and educational goals.

Step 1 – Planning

- Establish the budget calendar based on legislative and statutory deadlines.
- Develop revenue projections using anticipated student enrollment (FTE).
- Review current financial conditions and recurring expenditures.
- Identify District priorities, goals, and objectives.
- Establish budget assumptions and guidelines.

Step 2 – Budget Preparation (School Board Policy 6220)

- Work with schools and departments to develop budget requests.
  - School budgets are based on FTE formula
  - Department budgets follow a zero-based budgeting model
- Identify funding needs for instructional programs and operational services.
- Review staffing, program, and resource requirements.

Step 3 – Budget Review

- Analyze departmental and school budget submissions.
- Review expenditure requests, staffing levels, and resource allocations.
- Make adjustments as necessary to align expenditures with available revenues.

Step 4 – Districtwide Budget Development

- Combine school and departmental budgets into a comprehensive District budget.
- Prepare budget recommendations for executive leadership and School Board review.

Step 5 – Public Hearings for Budget Review and Adoption

- Conduct public hearings as required under the Truth in Millage (TRIM) Act.
- Superintendent presents the tentative and final budgets and proposed millage rates for School Board approval.

Step 6 – State Reporting

- Submit the adopted budget and all required documentation to the State of Florida.

Step 7 – Budget Implementation

- Implement the approved budget.
- Distribute budget allocations to schools and departments.

Step 8 – Monitoring and Evaluation

- Monitor revenues and expenditures throughout the year.
- Process budget amendments when necessary.
- Provide regular financial reports to the School Board.

Budget Timeline

February

- Receive K-12 FTE Estimates from Office of Economic and Demographic Research
- Finalize enrollment projections
- Begin Capital Improvement Planning and priotize Projects

March

- Plan and develop School and Department budget templates
- Health Insurance Projections from Advisor (WTW)
- Legislative Session concludes
- Mid-Year Budget Workshop

April

- Receive School and Department funding requests
- Update budgets based on the FEFP 4th Calculation
- Review School and Department funding requests
- Release of new FRS rates
- Estimates received from Insurance Broker

May

- Receive FEFP 1st Calculation Conference Report
- Priortization and Alignment of Funding Requests
- Legislative Special Session
- Capital Improvement Plan to School Board
- Budget Workshop

June

- Receive Preliminary Estimated Certified Property Tax Values
- Governor signs Final Budget into law

July

- Receive Taxable Values on July 1st
- TRIM Ad posted to County Website
- Receive Required Local Effort (RLE) Millage Rate
- Superintendent sends Budget to School Board for Approval
- Tentative Budget Public Hearing

August

- Finalize budget following Tentative budget approval
- Prepare and print Final Budget Book

September

- Annual Financial Report (AFR) submitted to School Board
- Final Budget Public Hearing
- Budget Submitted to FLDOE and DOR
- TRIM Certification
- Certify DR-422 to the Property Appraiser

Significant Changes to the Budget Process

CCPS has made no significant changes to the budget development process. Budget preparation, review, and approval procedures continue to follow the established methodology used in prior fiscal years. This consistent approach supports transparency, accountability, and sound financial planning while ensuring alignment with CCPS's strategic priorities and operational needs.

Investing in Student Success While Maintaining Fiscal Stability

The presented budget reflects Collier County Public Schools' commitment to educational excellence, operational effectiveness, and responsible stewardship of public resources. As both a financial plan and strategic roadmap, the budget aligns district resources with School Board priorities, student needs, community expectations, and the District's mission of preparing all students to be college, career, and life ready.

The budget was developed through a collaborative process involving the School Board, executive leadership, school and department administrators, and financial staff. Budget decisions were guided by:

- Strategic Plan priorities and performance goals
- Student enrollment projections
- State and local revenue forecasts
- Legislative and regulatory requirements
- Operational and capital needs

Through this collaborative process, the District balances educational priorities with prudent financial management while maintaining compliance with all State of Florida budgeting requirements.

Organizational Structure

District School Board

The Collier County School Board is a five-member elected body responsible for operating, controlling, and supervising all free public schools within the district. They focus on policy and governance, while the Superintendent of Schools administers the daily operations of the district. Board members serve staggered four-year terms and annually elect a Chair and a Vice-Chair in November.

The District School Board of Collier County Public Schools:

Chair: Stephanie Lucarelli (District 2)

Vice Chair: Erick Carter (District 4)

Member: Jerry Rutherford (District 1)

Member: Kelly Mason (District 3)

Member: Tim Moshier (District 5)


Stephanie Lucarelli, Chair


Erick Carter, Vice Chair


Kelly Mason, Member


Tim Moshier, Member


Jerry Rutherford, Member

District Leadership

Collier County Public Schools

DISTRICT LEADERSHIP

OFFICE OF THE SUPERINTENDENT

Dr. Leslie C. Ricciardelli, Superintendent

EXECUTIVE STAFF

DISTRICT GENERAL COUNSEL

Kristine Shrode, District General Counsel

SCHOOL AND DISTRICT OPERATIONS

Darren Burkett, Deputy Superintendent

Dr. Frederic Conde, Chief of Staff

Kevin Saba, Chief Operations Officer

Marc Rouleau, Chief Facilities Officer

FINANCIAL SERVICES

John Antonacci, Chief Financial Officer

TEACHING AND LEARNING

Dr. Elizabeth Ferreira-Alves, Chief Academic Officer

COMMUNICATION AND COMMUNITY ENGAGEMENT

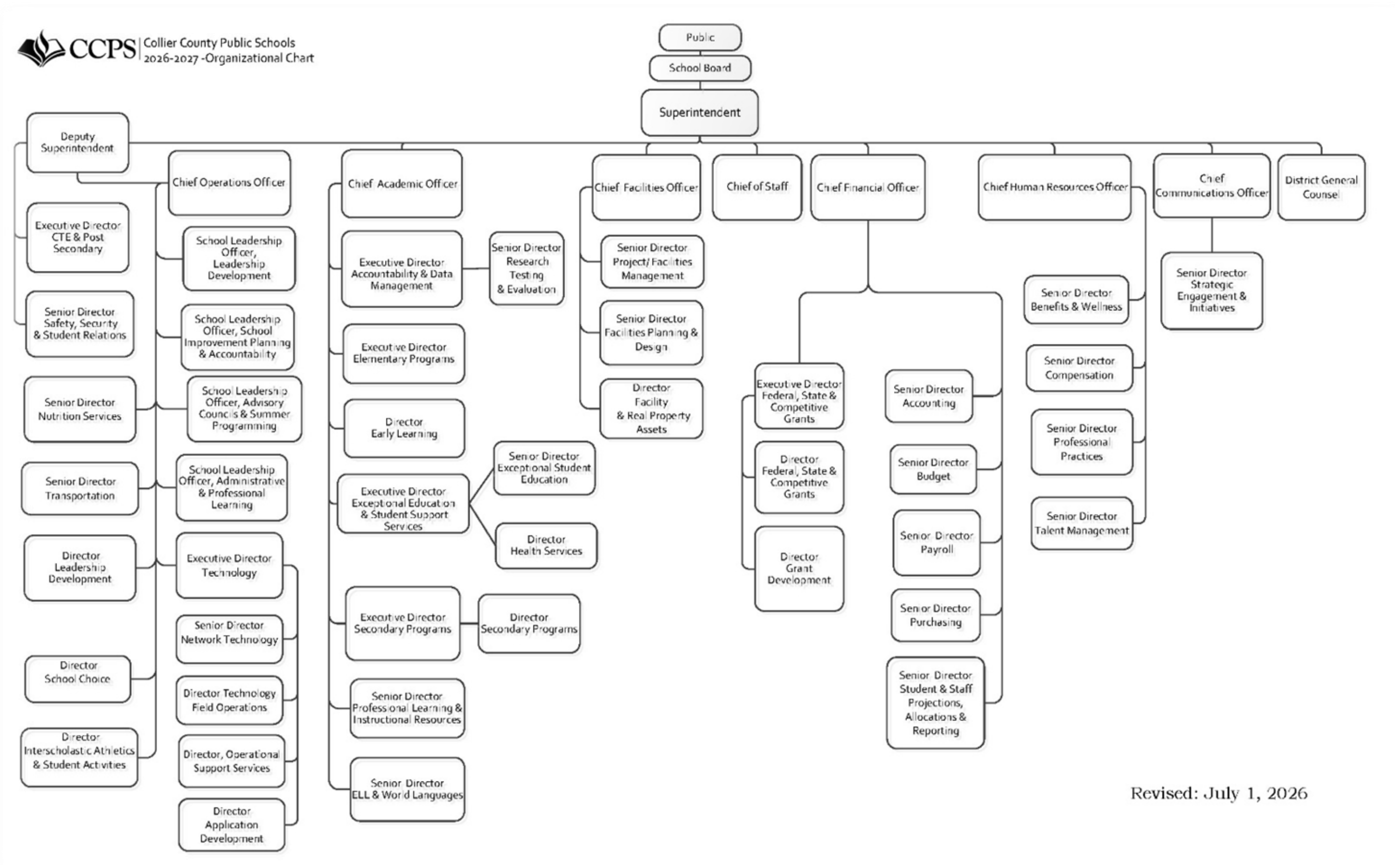
Chad Oliver, Chief Communications Officer

HUMAN RESOURCES

Valerie Wenrich, Chief Human Resources Officer

District Organizational Chart

Collier County Public Schools operates under a structured governance model designed to provide oversight and support across all areas of the district. The organizational structure of CCPS reflects its commitment to public accountability and effective leadership. At the highest level is the public, represented through the elected School Board, which provides oversight and strategic direction for the district. The Superintendent, supported by the executive leadership team, oversees the district's daily operations, while executive and senior directors lead specialized functional areas to ensure efficient operations and support student success.



District Mission and Vision Statement

CCPS | Collier County Public Schools

THE PROVEN CHOICE

COLLIER COUNTY PUBLIC SCHOOLS

AN "A-RATED" SCHOOL DISTRICT

Collier County Public Schools have earned the confidence of generations of families during the course of more than 100 years as a district that has provided a strong foundation for success and is powering our community's future. That legacy is built on a commitment to academic excellence, student safety, and opportunities for every learner

MISSION

CCPS will develop students' intellectual capacity and confidence in order to be successful lifelong learners with strong moral character who strive to reach their potential as productive members of American culture.

VISION

Inspire students to achieve academic excellence.

Financial Overview

Description of Revenues by Source

Revenue represents the financial resources received by the District to support educational programs, operations, and capital activities. In accordance with the Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book)*, revenues are classified by fund, source, and specific appropriation. Revenue sources generally include federal, state, and local funds, and are recognized and reported in accordance with applicable laws, regulations, and accounting standards.

The major revenue source categories are defined as follows:

Federal Direct (3100)

Revenues received directly from the federal government for programs and services. These funds typically include federal grants awarded directly to the District, such as impact aid or other federally administered programs.

Federal Through State and Local (3200)

Revenues received from federal sources that are distributed through the State of Florida or other local entities. This includes most federal education grants such as Title I, IDEA, and other federally funded programs administered by the Florida Department of Education.

State Sources (3300)

Revenues received from the State of Florida, including funding through the Florida Education Finance Program (FEFP), which is the primary source of operating revenue for school districts. This category also includes categorical funding, state grants, and other appropriations.

Local Sources (3400)

Revenues generated locally within the county. This includes:

- Property taxes (ad valorem taxes), including Required Local Effort and discretionary millage
- Payments in lieu of taxes
- Interest earnings
- Fees, rentals, and other locally generated revenues

Transfers (3600)

Proceeds received from financing activities rather than operating revenues. This includes:

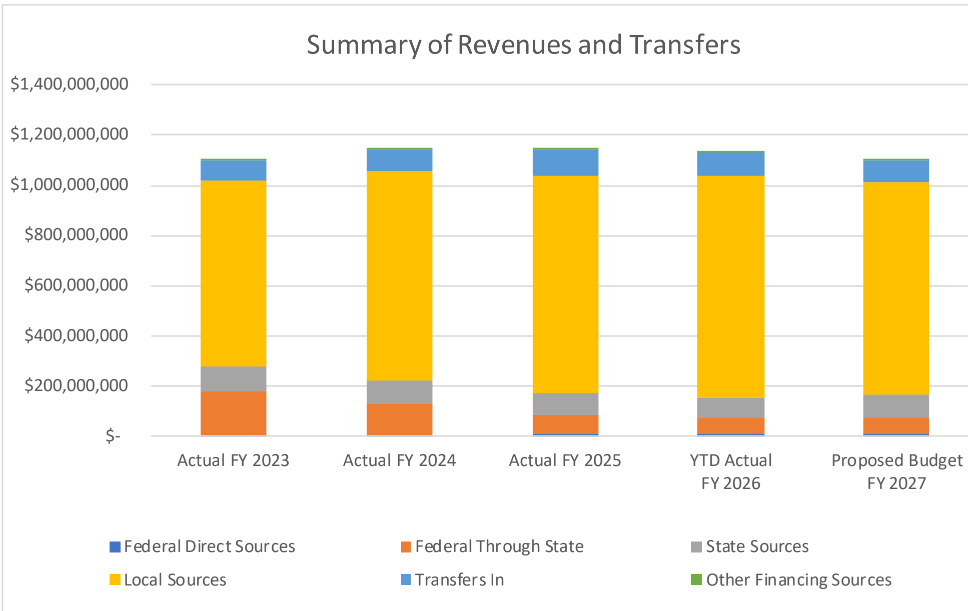
- Transfers from other funds
- Issuance of debt (e.g., bonds, loans)
- Capital lease proceeds

These sources are used to support capital projects or other financing needs and are not considered recurring operating revenue.

The revenue classification system ensures that all funds received by the District are properly identified by source, supporting transparency, compliance, and accurate financial reporting.

The majority of CCPS funding is derived from state and local sources, with federal revenues providing targeted support for specific programs. Proper classification is essential to ensure compliance with funding requirements and to support effective budget planning and analysis.

Summary of Revenue and Transfers



Summary of Revenues and Transfers (All Funds Combined)					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Federal Direct Sources	$ 6,942,320	$ 7,105,694	$ 7,874,862	$ 7,748,295	$ 7,479,717
Federal Through State	$ 172,859,433	$ 119,680,014	$ 75,009,567	$ 67,312,153	$ 64,437,680
State Sources	$ 100,591,325	$ 94,435,014	$ 88,848,190	$ 80,600,589	$ 93,750,170
Local Sources	$ 738,676,041	$ 832,867,442	$ 863,684,133	$ 880,907,709	$ 845,634,633
Transfers In	$ 80,705,424	$ 88,635,037	$ 107,245,684	$ 97,372,179	$ 91,922,653
Other Financing Sources	$ 74,530	$ 3,338,745	$ 10,328,730	$ 937,188	$ 40,000
Total Revenue	**$ 1,099,849,072**	**$ 1,146,061,945**	**$ 1,152,991,166**	**$ 1,134,878,112**	**$ 1,103,264,854**

Description of Fund Structure

Revenue classifications identify the source of funding received to support district operations. Collier County Public Schools (CCPS) follows the Florida Department of Education's Red Book and the Statewide Chart of Accounts when classifying revenues.

1XX General Fund – The district's primary operating fund used for day-to-day activities such as instruction, administration, transportation, and maintenance.

2XX Debt Service Funds – Used to account for resources dedicated to paying debt principal and interest, including bonds and loans.

3XX Capital Projects Funds – Used for construction, renovations, land acquisition, major equipment purchases, and other capital improvements. Common funding sources include PECO, CO&DS, capital millage, bonds, and sales taxes.

4XX Special Revenue Funds – Used for restricted revenues designated for specific programs. Examples include Food Services (410), Federal Programs (420), and COVID-19 relief funds such as ESSER and ARP grants.

7XX Internal Service Funds – Account for services provided internally within the district, such as self-insurance and consortium operations, on a cost-reimbursement basis.

Description of Appropriations by Object

Object classifications identify the type of goods and services obtained as a result of expenditures. Collier County Public Schools (CCPS) classifies expenditures by object in accordance with the Florida Department of Education’s Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) and the Statewide Chart of Accounts.

The Red Book establishes seven major object categories for expenditures: Salaries, Employee Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay, and Other Expenses, along with an additional category for Other Financing Uses (e.g., transfers between funds). These categories are further subdivided to provide more detailed financial reporting. Unless otherwise required by the Florida Department of Education (FDOE), coding at the third digit of the object classification is optional.

The major object categories are defined as follows:

Salaries (100) – Amounts paid to employees of the District for services rendered in full-time, part-time, and substitute positions, including instructional, administrative, and support personnel.

Employee Benefits (200) – Amounts paid by the District on behalf of employees, including contributions to the Florida Retirement System (FRS), Social Security and Medicare, group insurance, workers’ compensation, and unemployment compensation.

Purchased Services (300) – Amounts paid for services provided by individuals or organizations that are not District employees. This includes professional and technical services, contracted instructional services (such as charter school payments and virtual education providers), property and casualty insurance, repairs and maintenance services, rentals and leases, and communication services such as telephone, data, and fiber.

Energy Services (400) – Amounts paid for utility and energy costs, including electricity, natural gas, heating oil, gasoline, and diesel fuel.

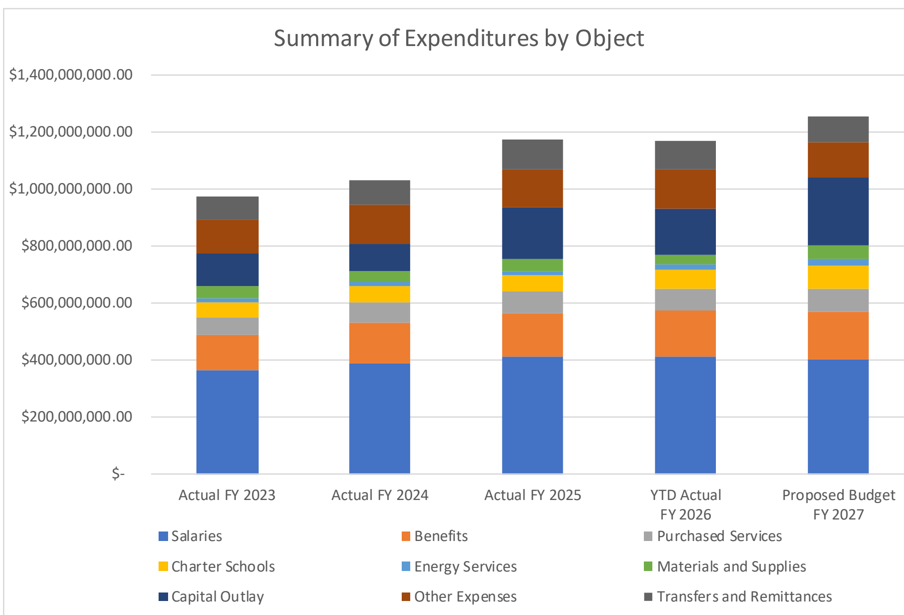
Materials and Supplies (500) – Amounts paid for consumable items, including instructional supplies, textbooks, library materials (non-capitalized), periodicals, maintenance supplies, food, fuel-related products such as oil and grease, and transportation supplies such as tires and repair parts.

Capital Outlay (600) – Amounts paid for the acquisition or improvement of long-term assets. This includes land, buildings, construction and renovation projects, furniture, fixtures, equipment, vehicles, buses, computers, and capitalized library and audio-visual materials, in accordance with capitalization thresholds.

Other Expenses (700) – Amounts paid for expenditures not properly classified in other object categories, including dues and fees, judgments, and miscellaneous expenditures.

Other Financing Uses (900) – Transfers of resources between funds and other financing uses as defined by the Statewide Chart of Accounts.

Summary of Expenditures by Object Chart



Summary of Expenditures by Object (All Funds Combined)					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Salaries	$ 364,663,047.62	$ 389,833,986.49	$ 413,218,532.36	$ 412,697,937.14	$ 401,777,925.15
Benefits	$ 122,733,555.13	$ 140,249,717.17	$ 152,797,860.13	$ 162,298,672.16	$ 170,375,377.33
Purchased Services	$ 64,843,743.78	$ 75,006,556.18	$ 76,822,670.16	$ 78,194,384.83	$ 80,143,528.87
Charter Schools	$ 49,863,478.12	$ 53,842,379.00	$ 54,929,603.00	$ 63,462,651.00	$ 79,989,070.00
Energy Services	$ 16,271,997.29	$ 16,791,243.33	$ 17,298,506.29	$ 19,957,735.01	$ 21,588,758.07
Materials and Supplies	$ 41,369,271.45	$ 37,648,101.06	$ 38,692,698.90	$ 33,731,749.44	$ 51,971,314.39
Capital Outlay	$ 113,396,526.67	$ 96,005,222.53	$ 182,229,921.03	$ 162,759,679.62	$ 237,770,294.15
Other Expenses	$ 121,991,594.81	$ 135,608,017.51	$ 133,878,242.33	$ 140,003,067.62	$ 120,831,469.47
Transfers and Remittances	$ 80,656,235.41	$ 88,544,557.43	$ 107,138,602.29	$ 97,316,374.12	$ 91,922,652.88
Total Expenditures	**$ 975,789,450.28**	**$ 1,033,529,780.70**	**$ 1,177,006,636.49**	**$ 1,170,422,250.94**	**$1,256,370,390.31**

Description of Appropriations by Function

Function classifications identify the purpose or objective of expenditures in accordance with the Florida Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) and the Statewide Chart of Accounts. Collier County Public Schools classifies expenditures by function to ensure consistency, transparency, and comparability across Florida school districts. The functional categories are defined as follows:

Instruction (5000) – Activities dealing directly with the interaction between teachers and students in the classroom or other instructional settings, including teaching, classroom materials, and related support.

Pupil Personnel Services (6100) – Activities that support students' physical, emotional, and social well-being, including attendance services, guidance counseling, social work, psychological services, health services, and parent involvement.

Instructional Media Services (6200) – Activities concerned with the selection, acquisition, preparation, and use of instructional materials, including the operation of media centers and libraries.

Instruction and Curriculum Development Services (6300) – Activities designed to improve instruction through curriculum development, instructional support, and evaluation of instructional programs.

Instructional Staff Training Services (6400) – Activities that contribute to the professional development and training of instructional personnel.

Instruction-Related Technology (6500) – Activities that support instruction through technology, including classroom technology, instructional software, and technical support directly related to teaching and learning.

School Board (7100) – Activities of the School Board, including expenditures for Board members, legal services, and external auditing.

General Administration (7200) – Activities performed by the Superintendent and executive staff in the overall leadership, direction, and management of district operations.

School Administration (7300) – Activities related to managing and directing individual schools, including principals, assistant principals, and related clerical support.

Facilities Acquisition and Construction (7400) – Activities associated with acquiring land, constructing new facilities, remodeling, and improving school sites.

Fiscal Services (7500) – Activities concerned with the fiscal operations of the District, including budgeting, accounting, payroll, financial reporting, and the receipt and disbursement of funds.

Food Services (7600) – Activities related to the preparation and serving of meals to students and staff, including operations of the school nutrition program.

Central Services (7700) – Activities that support other district functions, including planning, research, evaluation, human resources, purchasing, warehousing, printing, and distribution services.

Pupil Transportation Services (7800) – Activities related to transporting students to and from school, including vehicle operation, maintenance, and routing.

Operation of Plant (7900) – Activities concerned with keeping school facilities open and operational, including utilities, custodial services, and grounds maintenance.

Maintenance of Plant (8100) – Activities that maintain facilities and equipment in good working condition through repair and preventive maintenance.

Administrative Technology Services (8200) – Activities that support districtwide administrative technology systems, including enterprise applications, data systems, and network infrastructure for business operations.

Community Services (9100) – Activities that are not directly related to K–12 instruction, including community-based programs and certain internal account-related functions.

Debt Service (9200) – Expenditures for the repayment of principal and interest on outstanding debt, including bonds and certificates of participation.

Summary of Expenditures by Function Chart

Summary of Expenditures by Function - All Funds Combined					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Instruction	$ 430,691,396.79	$ 459,570,570.85	$ 488,065,236.54	$ 488,540,301.95	$ 536,037,785.52
Pupil Personnel Services	$ 28,947,438.62	$ 31,484,516.88	$ 33,302,082.46	$ 33,618,530.84	$ 33,324,618.75
Instructional Media Services	$ 7,787,766.73	$ 8,429,880.06	$ 9,169,327.14	$ 9,694,263.56	$ 9,927,679.90
Instructional and Curriculum Development Services	$ 19,964,811.57	$ 20,484,560.02	$ 21,286,779.09	$ 21,780,926.26	$ 20,804,008.05
Instructional Staff Training	$ 12,754,167.63	$ 13,625,674.49	$ 12,846,832.93	$ 11,553,951.43	$ 10,894,958.98
Instruction Related Technology	$ 2,484,554.73	$ 2,317,197.24	$ 2,294,273.71	$ 2,426,456.63	$ 2,419,011.24
Board of Education, Legal and Audits	$ 1,771,280.49	$ 1,652,648.53	$ 3,022,986.53	$ 2,489,494.43	$ 3,315,785.31
General Administration	$ 6,696,130.23	$ 6,141,841.29	$ 4,871,327.03	$ 4,499,500.38	$ 4,761,045.97
School Administration	$ 41,780,728.65	$ 44,408,065.74	$ 45,287,152.14	$ 44,806,480.11	$ 47,096,530.50
Facilities Acquisition and Construction	$ 88,218,073.56	$ 78,314,670.11	$ 161,888,988.79	$ 151,385,938.52	$ 211,390,877.43
Fiscal Services	$ 4,189,494.88	$ 4,571,323.03	$ 4,977,314.42	$ 5,122,602.35	$ 5,556,421.97
Food Services	$ 30,850,700.98	$ 31,920,649.19	$ 31,684,422.71	$ 31,064,895.03	$ 31,056,800.84
Central Services	$ 78,726,741.08	$ 90,376,035.06	$ 90,742,780.20	$ 98,506,871.82	$ 103,186,885.61
Pupil Transportation Services	$ 32,336,962.18	$ 32,032,919.73	$ 37,304,869.03	$ 41,535,371.80	$ 44,144,937.60
Operation of Plant	$ 42,196,116.76	$ 50,828,066.95	$ 52,059,110.45	$ 55,233,846.12	$ 61,408,047.06
Maintenance of Plant	$ 19,537,885.83	$ 23,957,025.54	$ 25,178,212.89	$ 26,262,153.36	$ 30,076,302.84
Administrative Technology Services	$ 6,127,375.37	$ 5,914,289.94	$ 6,995,842.80	$ 7,519,856.01	$ 9,046,039.86
Debt Service/Other	$ 40,071,588.79	$ 38,955,288.62	$ 38,890,495.34	$ 37,064,436.22	$ -
Transfer of Funds	$ 80,656,235.41	$ 88,544,557.43	$ 107,138,602.29	$ 97,316,374.12	$ 91,922,652.88
Total Expenditures	**$ 975,789,450.28**	**$ 1,033,529,780.70**	**$ 1,177,006,636.49**	**$ 1,170,422,250.94**	**$ 1,256,370,390.31**

Budget Summary for FY2026-2027

BUDGET SUMMARY
FISCAL YEAR 2026-2027
DISTRICT SCHOOL BOARD OF COLLIER COUNTY

PROPOSED MILLAGE LEVIES SUBJECT TO 10 MILL CAP:				PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10 MILL CAP:	
Required Local Effort (including Prior Period Funding Adjustment Millage)	1.8990	Discretionary Operating	0.7480	Operating or Capital Not to Exceed 2 Years	0.0000
Local Capital Improvement (Capital Outlay)	1.1500	Additional Millage Not to Exceed 4 Years (Operating, Voter Approved Referendum)	0.3500	Debt Service	0.0000
Discretionary Capital Improvement	0.0000	*Offset By Reduction in Capital Millage			
				TOTAL MILLAGE	4.1470

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY ARE 5% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

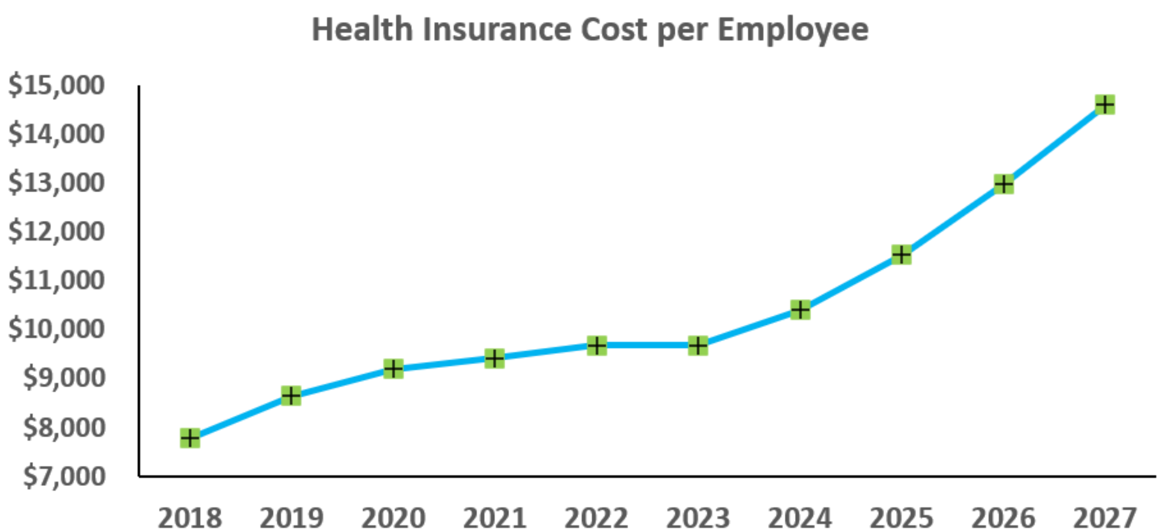
ESTIMATED REVENUES	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	NUTRITION SERVICES	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Direct Sources	700,000	-	-	6,779,717	-	-	**7,479,717**
Federal Through State	1,475,000	-	-	36,421,880	26,540,800	-	**64,437,680**
State Sources	88,454,130	-	5,009,799	61,241	225,000	-	**93,750,170**
Local Sources	530,199,615	-	217,449,336	9,910,325	4,136,893	83,938,465	**845,634,633**
TOTAL SOURCES	**620,828,745**	**-**	**222,459,135**	**53,173,163**	**30,902,693**	**83,938,465**	**1,011,302,201**
Transfers In	91,922,653	-	-	-	-	-	**91,922,653**
Other Financing Sources	40,000	-	-	-	-	-	**40,000**
Fund Balance July 1, 2026	97,305,777	-	307,376,255	8,892,335	13,735,591	43,601,579	**470,911,536**
TOTAL REVENUES, TRANSFERS & BALANCES	**810,097,175**	**-**	**529,835,390**	**62,065,497**	**44,638,283**	**127,540,044**	**1,574,176,389**
EXPENDITURES							
Instruction	504,870,387	-	-	31,167,398	-	-	**536,037,786**
Pupil Personnel Services	30,104,806	-	-	3,219,813	-	-	**33,324,619**
Instructional Media Services	9,719,143	-	-	208,537	-	-	**9,927,680**
Instructional and Curriculum Development Services	10,953,210	-	-	9,850,798	-	-	**20,804,008**
Instructional Staff Training	5,921,078	-	-	4,973,881	-	-	**10,894,959**
Instruction Related Technology	2,419,011	-	-	-	-	-	**2,419,011**
Board of Education, Legal and Audits	3,238,201	-	-	77,584	-	-	**3,315,785**
General Administration	3,300,120	-	-	1,460,926	-	-	**4,761,046**
School Administration	45,381,267	-	-	1,715,263	-	-	**47,096,531**
Facilities Acquisition and Construction	3,685,092	-	207,705,785	-	-	-	**211,390,877**
Fiscal Services	5,556,422	-	-	-	-	-	**5,556,422**
Food Services	-	-	-	-	31,056,801	-	**31,056,801**
Central Services	12,290,528	-	-	261,570	-	90,634,788	**103,186,886**
Pupil Transportation Services	34,637,536	-	9,387,708	119,694	-	-	**44,144,938**
Operation of Plant	61,301,547	-	-	106,500	-	-	**61,408,047**
Maintenance of Plant	30,065,105	-	-	11,198	-	-	**30,076,303**
Administrative Technology Services	9,046,040	-	-	-	-	-	**9,046,040**
Debt Service/Other	-	-	-	-	-	-	**-**
TOTAL EXPENDITURES	**772,489,493**	**-**	**217,093,493**	**53,173,163**	**31,056,801**	**90,634,788**	**1,164,447,737**
Transfers Out	-	-	91,922,653	-	-	-	**91,922,653**
Fund Balances June 30, 2027	37,607,682	-	220,819,244	8,892,335	13,581,482	36,905,256	**317,805,999**
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS & BALANCES	**810,097,175**	**-**	**529,835,390**	**62,065,497**	**44,638,283**	**127,540,044**	**1,574,176,389**

Budget Trends

This year's budget is built around 51,248 full time equivalent (FTE) students, which is an increase of 673 students compared to the prior year FEFP Third Calculation. This equates to a 1.33% increase in student FTE. The budget includes operational funds for 33 Elementary Schools, 10 Middle Schools, 9 High Schools, 1 K-12 School, 1 Alternative School, 2 Technical Colleges, and 10 Charter Schools.

Total Florida Education Funding Program (FEFP) revenue increased by $131 per student compared to the prior year. This equates to an increase of 1.17%. The growth includes an increase in the Base Student Allocation (BSA) of $85 per student compared to the prior year.

The cost of the District’s health insurance benefit increased by $1,622 per employee, or 12.5%, over the prior year. Unlike most other employers, school districts have limited ability to generate additional revenue through increased tax rates, tuition, or fees to offset rising operating costs. As a result, these increases place significant pressure on the District’s operating budget. Furthermore, the District continues to provide a highly competitive employee benefit by paying 100% of the single-coverage health insurance premium for eligible employees. This commitment helps attract and retain a high-quality workforce while insulating employees from escalating healthcare costs, but it also contributes to the District’s growing benefit expenditures.



The District has experienced a notable increase of approximately 599 FTE in Family Empowerment Scholarship (FES) participation compared to the prior year, representing a 13.88% year-over-year growth. The FES program, which allocates public funds to support private and home education, continues to expand as a result of broadened eligibility criteria and higher enrollment caps. This growth has had a direct fiscal impact on traditional public school funding, as dollars are redirected through the Florida Education Finance Program (FEFP).

The proposed budget, as currently allocated, has a projected deficit. In order to balance the budget, beginning of year reserves are being reduced by approximately $31.2 million. Salary negotiations are currently underway, therefore the cost of a salary increase has not been finalized. Changes in salary may further increase the operating deficit.

For fiscal year 2025-2026, District Lottery and School Recognition Funding was not originally allocated in the Florida General Appropriations Act. Lottery funds were allocated and distributed to the District mid-year. As such, Lottery funds are not included in the proposed fiscal year 2026-2027 budget.

The District has a tax-neutral referendum, approved by voters in 2024, which provides flexibility in funding to reduce ad valorem taxes up to 0.35 mills for capital funding and add ad valorem taxes up to 0.35 mills for operating funding. In fiscal year 2026-2027, the District will be entering the second year of the four-year referendum.

On February 5, 2025, the Board approved the Guaranteed Maximum Price contract for the construction of Ave Maria Elementary school. This new elementary school will open in August of 2026 and is being built without incurring any capital debt.

Major Shifts from the Current Year

Collier County Public Schools (CCPS) continues to experience changes in both revenues and expenditures that directly influence its financial outlook. On the revenue side, the most significant driver remains funding through the Florida Education Finance Program (FEFP), which is largely dependent on student enrollment and annual legislative appropriations. Any changes in enrollment, adjustments to the Base Student Allocation, or modifications to Florida's education funding formula can significantly impact district revenues. State funding has not kept pace with inflation, and future growth remains dependent upon state economic conditions and budget priorities.

Local property tax revenues continue to be a major source of funding and have benefited from sustained increases in Collier County property values. Growth in taxable values has generated additional revenue through Required Local Effort (RLE), discretionary operating millage, and capital millage. However, as property values begin to normalize following periods of rapid appreciation, future revenue growth may moderate compared to recent years.

Federal revenues remain relatively stable and continue to fund targeted programs such as Title I, IDEA, and school nutrition services. Unlike local revenues, however, federal funding offers limited flexibility and is subject to federal appropriations and grant requirements.

On the expenditure side, personnel-related costs continue to be the most significant budgetary pressure. As salaries, healthcare costs, retirement contributions, and other employee benefits increase, expenditures in Instruction, Student Support Services, and School Administration continue to outpace inflation. Additional investments in student mental health services, school safety initiatives, technology integration, and academic support programs have also contributed to expenditure growth.

Transportation, operations, and maintenance costs have experienced upward pressure from rising fuel prices, utility costs, insurance premiums, and facility maintenance requirements. In addition, capital projects face continued challenges from construction inflation, labor shortages, and increased material costs, resulting in higher project budgets than in previous years.

District Fund Balance Classifications

In Florida public schools, fund balances are classified into five standard categories based on the restrictions placed on their use. These categorizations (Non-spendable, Restricted, Committed, Assigned, and Unassigned) help CCPS maintain transparency, operational stability, and long-term financial health.

The five specific types of fund balances are defined as follows:

Non-spendable Fund Balance

Resources that cannot be spent because they are not in a spendable form (e.g., inventory, prepaid items) or are legally/contractually required to remain intact.

Restricted Fund Balance

Amounts constrained by external parties (e.g., creditors, grantors, laws or regulations of other governments) or imposed by constitutional provisions or enabling legislation.

Committed Fund Balance

Amounts that can only be used for specific purposes determined by a formal, majority vote of a district's governing School Board. These constraints can only be removed or changed by taking the same formal action.

Assigned Fund Balance

Amounts intended to be used by the government for specific purposes but do not meet the criteria for restricted or committed classifications.

Unassigned Fund Balance

This is the residual classification for the General Fund. It represents spendable amounts that are not restricted, committed, or assigned to specific purposes.

- Strategic Reserve
  - Reserve balances are part of sound financial management and are required by Florida Statute and School Board Policy (6210). There are state financial reporting requirements for a school district that falls below 3% in reserves. Additionally, a school district that falls below 2% in reserves must notify the Commissioner of Education in writing. If the Commissioner determines a district does not have an adequate plan to avoid a financial emergency, the Commissioner must appoint a financial emergency board to take control of that district's finances. The District continues to budget reserves sufficient to meet legal requirements and will strive to maintain a total of 4.8% in strategic reserves.
- Reserve for Budget Shortfall
  - The District created a Reserve for Budget Shortfall to provide financial stability during extended periods of reduced funding and when per-student funding failed to keep pace with inflationary increases in operating costs. This forward-looking approach enabled the District to minimize reductions to student programs during periods of economic hardship. In recent years, however, the reserve has been used to offset rising costs. This year, in order to balance the FY26-27 budget, it has been fully depleted.

Summary of General Fund Reserves Chart

Summary of General Fund Reserves					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Nonspendable Inventory	**$ 952,519.04**	**$ 1,184,555.40**	**$ 1,335,467.84**	**$ 1,500,882.72**	**$ 1,500,882.72**
Nonspendable Reserve for Prepaids	$ -	$ -	$ -	$ -	$ -
Total Nonspendable Reserves	**$ 952,519.04**	**$ 1,184,555.40**	**$ 1,335,467.84**	**$ 1,500,882.72**	**$ 1,500,882.72**
Restricted for Workforce Programs	**$ 1,121,283.55**	**$ 2,011,687.70**	**$ 2,404,747.45**	**$ 1,818,678.38**	$ 1,818,678.38
Restricted Future Textbook Adoption	**$ 2,475,000.00**	$ -	$ -	$ -	$ -
Restricted for Salary Enhancement	$ -	$ -	$ -	$ -	$ 2,888,121.00
Total Restricted Reserves	**$ 3,596,283.55**	**$ 2,011,687.70**	**$ 2,404,747.45**	**$ 1,818,678.38**	**$ 4,706,799.38**
Assigned for Low Performing Schools	$ 1,200,000.00	$ 1,200,000.00	$ 1,200,000.00	$ -	$ -
Assigned for FTE Audits	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ -
Assigned for FTE Shortfall/Proration	$ 5,000,000.00	$ 5,000,000.00	$ 5,000,000.00	$ 2,000,000.00	$ -
Assigned for Enterprise Software	$ 5,000,000.00	$ 15,000,000.00	$ 15,000,000.00	$ 15,000,000.00	$ -
Assigned for Family Empowerment Scholarship	$ 15,000,000.00	$ 12,510,654.00	$ 9,019,058.00	$ -	$ -
Total Assigned Reserves	**$ 26,400,000.00**	**$ 33,910,654.00**	**$ 30,419,058.00**	**$ 17,200,000.00**	**$ -**
Strategic Reserve	$ 29,000,000.00	$ 32,000,000.00	$ 31,400,000.00	$ 31,400,000.00	$ 31,400,000.00
Reserve for Future Budget Shortfall	$ 46,970,520.79	$ 53,081,450.57	$ 44,977,978.62	$ 13,985,438.42	$ -
Total Unassigned Reserves	**$ 75,970,520.79**	**$ 85,081,450.57**	**$ 76,377,978.62**	**$ 45,385,438.42**	**$ 31,400,000.00**
Total	**$ 106,919,323.38**	**$ 122,188,347.67**	**$ 110,537,251.91**	**$ 65,904,999.52**	**$ 37,607,682.10**

Changes in Fund Balances

Fund balance serves as the District's financial reserve and provides protection against unexpected revenue shortfalls, economic downturns, emergencies, and unforeseen expenditures.

When revenues exceed expenditures, fund balance increases and strengthens the District's financial position. Conversely, when expenditures grow faster than revenues or when one-time reserves are used to support ongoing operations, fund balance declines.

For CCPS, changes in fund balance are typically influenced by several factors:

- Variations in student enrollment and corresponding FEFP funding.
- Changes in local property tax revenues resulting from fluctuations in taxable values.
- Increasing personnel costs, including salaries and benefits.
- Inflationary pressures affecting transportation, utilities, maintenance, and construction.
- The use of fund balance to support strategic initiatives, capital investments, or temporary budget gaps.
- One-time state or federal funding that may not be available in future years.

If projected expenditures exceed recurring revenues over multiple years, the District may experience a gradual decline in unassigned and total fund balances. While reserves may be intentionally utilized for one-time priorities, continued reliance on fund balance to support recurring operational costs is generally not sustainable over the long term.

Florida Education Finance Program

The FEFP is a simple mathematical equation. To provide equal educational opportunities for all children, each component of the equation attempts to adjust education funding to meet the particular needs and conditions of each of Florida's 67 counties. During each legislative session, every component of the equation is subject to debate and adjustment by our legislators. Existing equation components may be amended, new components may be added, and old or unpopular components may be deleted in response to the State's political and economic climate and in the ongoing effort to meet the changing needs of Florida's diverse population.

FULL TIME EQUIVALENT (FTE)

The primary basis for education funding is student enrollment. In general, one student is equal to one FTE. However, it's important to understand that FTE represents the hours of instruction provided to those students. In a standard school, a student in kindergarten through grade 3 must receive 720 hours of instruction (20 hours per week; 4 hours per day) to equal one FTE. A student in grades 4-12 must receive 900 hours of instruction (25 hours per week; 5 hours per day) to equal one FTE. Nine hundred (900) hours is the maximum number of hours of instruction that will be funded per student for the school year. Each year, FTE is estimated based on demographic and school district projections. Once the school year begins, FTE is revised by actual counts of students in October and February. A full definition of FTE may be found in section 1011.61, *Florida Statutes*.

PROGRAM WEIGHTS / WEIGHTED FTE

All students are enrolled in one or more of the four instructional program groups listed below. Since some instructional programs are more expensive than others, Cost Factors are used to supplement funding to cover the cost of providing the more expensive programs. Cost Factors are based on district reports of actual costs of providing each program. The district reports are then "filtered" using demographics, historical expenditures, forecast patterns, prevalence, and ratios. Multiplying the FTE enrolled in a program by its cost factor produces Weighted FTE (WFTE).

	2026-2027
Group 1. Basic Programs	
A. Basic Education Grades K-3	1.107
B. Basic Education Grades 4-8	1.000
C. Basic Education Grades 9-12	0.965
Group 2. Intensive Programs for At-Risk Students	
A. English for Speakers of Other Languages (ESOL)	1.161
Group 3. Special Programs for Exceptional Students	
A. ESE Support Level IV	3.515
B. ESE Support Level V	5.906
Group 4. Special Programs for Career Education (9-12)	
A. Career Education (9-12)	1.090

BASE STUDENT ALLBASE STUDENT ALLOCATION (BSA)

The Base Student Allocation (BSA) is the allocation per Weighted FTE. Minimally, the BSA should be based on the previous year's BSA plus an appropriate increase to reflect inflation and program needs. However, in practice, the BSA is often "backed into", in that it is determined after most other funding decisions are made. As a result, the BSA is increased or decreased based on available funding rather than actual costs.

COMPARABLE WAGE FACTOR (CWF)

The Comparable Wage Factor, s. 1002.37, F.S., formerly known as the District Cost Differential, is a factor used to adjust funding to reflect each district's cost of living. Funding is adjusted to recognize higher costs in certain districts. The adjustment for Collier County is currently one of the highest of all Florida counties. The Commissioner of Education shall annually compute for each district the current year's comparable wage factor. The comparable wage factor shall be calculated by adding each district's price level index as published in the Florida Price Level Index for the most recent three years and dividing the resulting sum by three. The result for each district shall be multiplied by 0.008 and to the resulting product shall be added 0.200; the sum thus obtained shall be the comparable wage for that district for that year.

SMALL DISTRICT FACTOR (SDF)

Supplemental funding is provided for districts that have fewer than 10,000 FTE and fewer than three FTE students in ESE Support Levels 4 and 5 in the GAA. This supplement is limited to the statewide value of 43.35 weighted FTE. The commissioner shall set the value of the supplemental FTE based on documented evidence of the difference in the cost of the service and the FEFP funding. The supplemental value for a district shall not exceed three FTE for each of these support levels (ESE Support Levels 4 and 5).

BASE FUNDING

Base Funding is derived from the product of the weighted FTE students, multiplied by the Base Student Allocation (BSA) and the Comparable Wage Factor (CWF).

DEPARTMENT OF JUVENILE JUSTICE (DJJ) SUPPLEMENT

The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state average class-size reduction factor multiplied by the district's Comparable Wage Factor (CWF). An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs.

EDUCATIONAL ENRICHMENT ALLOCATION (EEA)

The Educational Enrichment Allocation, formerly known as Supplemental Academic Instruction (SAI) Allocation, is primarily used to remediate students who are falling behind to avoid the need for retention. The school district's use of the Educational Enrichment Allocation may include, but is not limited to, the use of a modified curriculum, reading instruction, after-school instruction, tutoring, mentoring, a reduction in class size, extended school year, intensive skills development in summer school, dropout prevention programs and other methods of improving student achievement or instruction provided during or beyond the 180-day school year. The funds for the EEA allocation shall consist of a base amount with a workload adjustment based on changes in nonvirtual FTE.

EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION

ESE services for students whose level of service is less than Support Levels 4 and 5 are funded through the ESE Guaranteed Allocation. The students generate FTE funding using the appropriate Basic Program weight for their grade level. This allocation provides for the additional services needed for exceptional students.

MENTAL HEALTH ASSISTANCE ALLOCATION

The mental health assistance allocation was created to provide funding to assist school districts in establishing or expanding school-based mental health care; train educators and other school staff in detecting and responding to mental health issues; and connect children, youth and families who may experience behavioral health issues with appropriate services. These funds shall be allocated annually in the General Appropriations Act to each eligible school district. Charter schools that submit a plan separate from the school district are entitled to a proportionate share of district funding. The allocated funds may not supplant funds that are provided for this purpose from other operating funds and may not be used to increase salaries or provide bonuses. School districts are encouraged to maximize third-party health insurance benefits and Medicaid claiming for services, where appropriate. The school district must develop and submit a detailed plan outlining the local program and planned expenditures to the district school board for approval. This plan must include all district schools, including charter schools, unless a charter school elects to submit a plan independently from the school.

SAFE SCHOOLS

A Safe Schools allocation is created to provide funding to assist school districts in their compliance with section 1006.07 with priority given to implementing the district's school resource officer program pursuant to section 1006.12, *Florida Statutes*. Each school district shall receive a minimum Safe Schools allocation of $250,000, the amount provided in the General Appropriations Act. Of the remaining balance of the Safe Schools allocation, one-third shall be allocated to school districts based on the most recent official Florida Crime Index provided by the Florida Department of Law Enforcement and two-thirds shall be allocated based on each school district's proportionate share of the state's total nonvirtual unweighted full-time equivalent student enrollment.

STUDENT TRANSPORTATION

To provide the equitable distribution of funds for safe and efficient transportation services in school districts in support of student learning. The formula for allocating the funds is outlined in s. 1011.68, F.S., and contains the following provisions in the state allocation for student transportation: (1) students with special transportation needs earn a higher rate of funding than base students; (2) base funding for each district is established by the district's proportionate share of the total statewide students eligible for transportation; and (3) indices are applied that modify the base funding amount to reward more efficient bus utilization, compensate for rural population density and adjust funding based on the cost of living.

DISCRETIONARY COMPRESSION (0.748 MILL)

If any school district levies the full 0.748 mill levy, and it generates an amount of funds per unweighted FTE student that is less than the state average amount per unweighted FTE student, the school district shall receive a discretionary millage compression supplement that, when added to the funds generated by the district's 0.748 mill levy, shall be equal to the state average as provided in s. 1011.62(5), F.S.

FEDERALLY CONNECTED STUDENT SUPPLEMENT

In accordance with s. 1011.62(10), F.S., a district's total Federally Connected Student Supplement allocation is the sum of the student allocation and an exempt property allocation. The Federally Connected Student Supplement was created to provide supplemental funding for school districts to support the education of students connected with federally owned military installations, National Aeronautics and Space Administration property and Indian lands. To be eligible for this supplement, the district must be eligible for federal Impact Aid Program funds under s. 8003 of Title VIII of the Elementary and Secondary Education Act of 1965. The student allocation is calculated based on the number of students reported for federal Impact Aid Program funds who meet specific criteria described in s. 1011.62(10), F.S. The total number of qualifying federally connected students is multiplied by a percentage of the base student allocation as determined annually in the FEFP Conference Report. The total number of students with disabilities is multiplied by an additional percentage of the base student allocation. The exempt property allocation is equal to the tax-exempt value of federal impact aid lands multiplied by the capital outlay millage authorized and levied under s. 1011.71(2), F.S.

ACADEMIC ACCELERATION OPTIONS SUPPLEMENT

The Academic Acceleration Options Supplement refers to a funding structure for high school accelerated programs. This supplement provides funds to school districts based on their acceleration outcomes. Districts are required to report their total acceleration outcomes, and the state allocates funds proportionally based on these outcomes. Districts must also report how they spend these funds to the Legislature. In Florida, these acceleration options fall under the umbrella of Academically Challenging Curriculum to Enhance Learning (ACCEL).

REQUIRED LOCAL EFFORT (RLE)

Local revenue for school support is derived almost entirely from property taxes levied by Florida's 67 counties, each of which constitutes a school district. Each school board participating in the state allocation of funds for the current operation of schools must levy the millage set for its required local effort from property taxes. Each district's share of the state total required local effort is determined by a statutory procedure that is initiated by certification of the property tax valuations of each district by the Florida Department of Revenue. This certification occurs no later than two working days prior to July 19. No later than July 19, the Florida Commissioner of Education (commissioner) certifies each district's required local effort millage rate. These rates are primarily determined by dividing the dollar amount of required local effort by 96 percent of the aggregated taxable value for school district purposes. Certifications vary due to the use of assessment ratios designed to equalize the effect on the FEFP of differing levels of property appraisal in the counties. Millage rates are also adjusted because required local effort may not exceed 90 percent of a district's total FEFP entitlement.

NET STATE FEFP ALLOCATION

The Gross State and Local FEFP dollars, less the Required Local Effort, result in the Gross State FEFP dollars. Adjustments, whether positive or negative, are then added to obtain the Net State FEFP Allocation.

Gross State FEFP + Adjustments = Net State FEFP Allocation

CLASS SIZE REDUCTION (CSR)

An amendment to the State Constitution in November 2002, limiting class sizes, was fully implemented at the beginning of the 2010-2011 school year. The maximum number of students in core-curricula courses assigned to one teacher in each of the following three grade groupings are as follows: (1) prekindergarten through grade 3, 18 students; (2) grades 4 through 8, 22 students; and (3) grades 9 through 12, 25 students.

STATE FUNDED DISCRETIONARY SUPPLEMENT

The State Funded Discretionary Supplement was created to fund the non-voted discretionary millage for operations pursuant to s. 1011.71(1) and (3), F.S., for students awarded a Family Empowerment Scholarship.

TOTAL STATE FEFP ALLOCATION

The Total State Allocation for the support of school district education activities is derived from the Net State FEFP Allocation in the following manner:

Net State FEFP Allocation	+	Categorical Program Funds	=	Total State Funding

DISCRETIONARY LOCAL EFFORT (0.748 MILL)

The Discretionary Local Effort Tax is part of the FEFP calculation used to derive the per-student funding amounts used for planning purposes by the Governor and Legislature. In addition to the Required Local Effort millage, school boards may levy this non-voted operating discretionary millage. Each year, in the Appropriations Act, the Legislature establishes the maximum millage each district may levy. Currently, the maximum allowed is 0.748 mills.

FTE Students	x	Program Weights	=	Weighted FTE Students	x	Base Student Allocation	x	Comparable Wage Factor (CWF)	x
Small District Factor (SDF)	=	Base Funding	+	DJJ Supplements	+	Educational Enrichment Allocation	+	ESE Guaranteed Allocation	+
Mental Health	+	Safe Schools	+	Student Transportation	+	0.748 Mill Discretionary Compression	+	Federally Connected Student	+
Academic Acceleration Options Supplement	=	Gross State and Local FEFP Dollars	-	Required Local Effort	=	Net State FEFP Allocation	+	Class Size Reduction	+
State Funded Discretionary Supplement	=	Total State FEFP Allocation	+	Required Local Effort and Adjustments	+	0.748 Mill Discretionary Local Effort	=	Total FEFP Funding	

General Fund Overview

The General Fund, also known as the Operating Fund, is the primary source of funding used by Collier County Public Schools (CCPS) to support the day-to-day operation of the district's schools and programs. This fund finances the essential services that directly impact student learning and school operations, including teacher and staff salaries, employee benefits, classroom supplies, instructional materials, technology, transportation, utilities, professional development, and contracted services. CCPS receives Operating Fund revenues from a combination of state funding through the Florida Education Finance Program (FEFP), local property taxes, federal sources, and voter-approved local millage.

The district continues to face financial pressures driven by rising costs for salaries, health insurance, retirement contributions, utilities, instructional resources, and the opening and operation of new schools. To help address these challenges, Collier County voters approved a tax-neutral referendum that shifts a portion of property tax revenue from the Capital Fund to the Operating Fund, generating approximately $60 million annually for operating expenses without increasing the overall tax rate. The tax-neutral referendum is in year two of a four-year approved term that runs from July 2025 through June 2029.

A significant portion of General Fund expenditures is dedicated to instruction and instructional support services, reflecting the district's commitment to student achievement. CCPS emphasizes responsible stewardship of public resources through transparent budgeting, financial reporting, and ongoing oversight to ensure that available funds are aligned with School Board priorities and the district's strategic goals.

Overall, the General Fund serves as the financial foundation of Collier County Public Schools, providing the resources necessary to educate students, support employees, maintain school operations, and sustain high-quality educational programs throughout the district.

General Fund Summary of Revenues and Transfers Chart

General Fund Summary of Revenues and Transfers					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Federal Direct Sources	$ 523,612	$ 584,715	$ 618,288	$ 735,838	$ 700,000
Federal Through State	$ 2,037,828	$ 1,958,615	$ 1,505,345	$ 1,392,483	$ 1,475,000
State Sources	$ 88,272,119	$ 84,304,499	$ 80,999,731	$ 74,820,203	$ 88,454,130
Local Sources	$ 469,039,639	$ 525,664,434	$ 547,510,310	$ 554,418,816	$ 530,199,615
Transfers In	$ 44,415,391	$ 46,369,089	$ 63,927,010	$ 54,502,288	$ 91,922,653
Other Financing Sources	$ 74,530	$ 3,294,080	$ 10,124,425	$ 158,513	$ 40,000
Total General Fund Revenue	**$ 604,363,120**	**$ 662,175,432**	**$ 704,685,110**	**$ 686,028,141**	**$ 712,791,398**

General Fund Summary of Expenditures Chart

General Fund Summary of Expenditures					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Salaries	$ 301,576,877.68	$ 333,016,580.58	$ 371,783,024.40	$ 377,853,106.18	$ 365,710,706.73
Benefits	$ 105,577,644.26	$ 121,854,383.50	$ 136,932,620.24	$ 148,063,659.32	$ 154,763,841.04
Purchased Services	$ 47,851,362.45	$ 57,827,872.81	$ 61,657,314.35	$ 66,335,555.66	$ 65,961,631.01
Charter Schools	$ 49,863,478.12	$ 53,842,379.00	$ 54,929,603.00	$ 63,462,651.00	$ 79,989,070.00
Energy Services	$ 15,611,063.76	$ 16,022,566.34	$ 16,524,606.52	$ 19,248,459.39	$ 20,847,989.34
Materials and Supplies	$ 10,903,497.75	$ 13,616,569.76	$ 16,996,961.46	$ 18,956,080.94	$ 32,023,048.09
Capital Outlay	$ 17,729,197.51	$ 22,468,778.17	$ 32,055,328.92	$ 13,528,745.85	$ 36,293,412.87
Other Expenses	$ 16,901,315.87	$ 17,280,032.69	$ 16,017,324.65	$ 14,953,787.37	$ 16,899,793.83
Transfers and Remittances	$ -	$ 6,000,000.00	$ 7,000,000.00	$ 6,500,000.00	$ -
Total General Fund Expenditures	**$ 566,014,437.40**	**$ 635,929,162.85**	**$ 706,896,783.54**	**$ 722,402,045.71**	**$ 772,489,492.91**

General Fund Summary of Balance Chart

Summary of Fund Balances - General Fund					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Fund Balance	$ 129,330,029	$ 149,587,002	$ 140,268,246	$ 97,305,777	$ 37,607,682

Debt Fund Overview

The Debt Service Fund is a restricted fund used by Collier County Public Schools (CCPS) to account for the repayment of principal and interest on long-term debt issued to finance major capital projects. These projects typically include the construction of new schools, large-scale renovations, facility improvements, and other educational infrastructure investments that support the district's long-term growth and operational needs. Funds within the Debt Service Fund are legally dedicated to debt repayment and cannot be redirected for operating expenses such as teacher salaries, benefits, or classroom supplies. These payments are funded primarily through transfers from restricted capital revenues and are used to meet the district's outstanding debt obligations. Maintaining timely debt payments helps preserve the district's financial stability, supports favorable credit ratings, and ensures continued access to financing for future capital needs.

A significant milestone for CCPS is its achievement of being debt-free in 2026. Retiring this debt strengthens the district's long-term financial position and was an important factor in sustaining the voter-approved tax-neutral referendum. While becoming debt-free reduces future debt service requirements, state law continues to restrict capital funding sources, meaning these revenues generally cannot be redirected to support recurring operating costs such as employee compensation.

Debt Fund Summary of Revenues and Transfers Chart

Debt Fund Summary of Revenues and Transfers					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Federal Direct Sources	$ -	$ -	$ -	$ -	$ -
Federal Through State	$ -	$ -	$ -	$ -	$ -
State Sources	$ -	$ -	$ -	$ -	$ -
Local Sources	$ 174,517	$ 219,811	$ 169,738	$ 142,443	$ -
Transfers In	$ 36,290,033	$ 36,265,948	$ 36,318,674	$ 36,369,890	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Total Debt Fund Revenue	**$ 36,464,550**	**$ 36,485,759**	**$ 36,488,412**	**$ 36,512,333**	**$ -**

Debt Fund Summary of Expenditures Chart

Debt Fund Summary of Expenditures					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Salaries	$ -	$ -	$ -	$ -	$ -
Benefits	$ -	$ -	$ -	$ -	$ -
Purchased Services	$ -	$ -	$ -	$ -	$ -
Charter Schools	$ -	$ -	$ -	$ -	$ -
Energy Services	$ -	$ -	$ -	$ -	$ -
Materials and Supplies	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Other Expenses	$ 36,958,110.00	$ 37,003,777.50	$ 37,022,572.50	$ 37,064,436.22	$ -
Transfers and Remittances	$ -	$ -	$ -	$ -	$ -
Total Debt Fund Expenditures	**$ 36,958,110.00**	**$ 37,003,777.50**	**$ 37,022,572.50**	**$ 37,064,436.22**	**$ -**

Debt Fund Summary of Balance Chart

Summary of Fund Balances - Debt Fund					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Fund Balance	$ 1,604,282	$ 1,086,263	$ 552,103	$ -	$ -

Capital Fund Overview

The Capital Projects Fund supports the acquisition, construction, renovation, and maintenance of the facilities and assets necessary to serve students throughout Collier County Public Schools (CCPS). Unlike the Operating Fund, which finances daily educational activities, the Capital Fund is restricted by state law for long-term investments in educational infrastructure and cannot be used for recurring operating expenses such as teacher salaries or employee benefits.

The Capital Fund is primarily supported through local capital outlay property taxes, impact fees, state capital funding, and other restricted revenue sources. These funds are used to construct new schools, expand existing campuses, renovate aging facilities, purchase school buses, acquire furniture and equipment, upgrade technology infrastructure, and address safety and security improvements across the district. The fund plays a critical role in ensuring that school facilities remain safe, functional, and capable of accommodating enrollment growth and evolving educational needs. Capital resources also support transportation investments, instructional technology, school site improvements, and other infrastructure enhancements that provide long-term benefits to students and staff.

In 2024, Collier County voters approved a tax-neutral referendum that shifted 0.35 mills of property tax revenue from capital funding to operating funding without increasing the overall tax rate. As a result, approximately $60 million is redirected annually to support operating needs, while the Capital Fund experiences a corresponding reduction in revenue. Despite this shift, the district continues to prioritize critical capital investments and long-range facility planning to maintain high-quality educational environments throughout the county.

Capital Fund Summary of Revenues and Transfers Chart

Capital Fund Summary of Revenues and Transfers					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Federal Direct Sources	$ -	$ -	$ -	$ -	$ -
Federal Through State	$ -	$ -	$ -	$ 99,245	$ -
State Sources	$ 5,713,193	$ 6,150,060	$ 6,509,522	$ 5,342,601	$ 5,009,799
Local Sources	$ 193,587,913	$ 223,904,782	$ 225,133,093	$ 228,811,386	$ 217,449,336
Transfers In	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ 40,360	$ 204,100	$ 773,895	$ -
Total General Fund Revenue	**$ 199,301,106**	**$ 230,095,202**	**$ 231,846,715**	**$ 235,027,127**	**$ 222,459,135**

Capital Fund Summary of Expenditure Chart

Capital Fund Summary of Expenditures					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Salaries	$ -	$ -	$ -	$ -	$ -
Benefits	$ -	$ -	$ -	$ -	$ -
Purchased Services	$ -	$ -	$ -	$ -	$ -
Charter Schools	$ -	$ -	$ -	$ -	$ -
Energy Services	$ -	$ -	$ -	$ -	$ -
Materials and Supplies	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ 88,654,589.13	$ 70,676,453.08	$ 148,948,514.11	$ 147,530,212.38	$ 200,785,380.31
Other Expenses	$ 2,469.99	$ 2,321,602.49	$ 4,601,262.00	$ 7,508,721.00	$ 16,308,113.00
Transfers and Remittances	$ 78,692,708.01	$ 82,544,557.43	$ 100,138,602.29	$ 90,816,374.12	$ 91,922,652.88
Total Capital Fund Expenditures	**$ 167,349,767.13**	**$ 155,542,613.00**	**$ 253,688,378.40**	**$ 245,855,307.50**	**$ 309,016,146.19**

Capital Fund Summary of Fund Balance Chart

Summary of Fund Balances - Capital Fund					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Fund Balance	$ 268,485,940	$ 342,228,213	$ 320,152,463	$ 307,376,255	$ 220,819,244

Special Revenue Fund Overview

Special Revenue Funds include Nutrition Services, School Activity Funds, and Grants/Awards received from various state, federal, and local agencies. These funds are designated for specific purposes and are subject to compliance and reporting requirements.

Nutrition Services Fund

This fund accounts for revenue generated by the Nutrition Services Department, which is restricted to food service operations. The primary sources of revenue include federal and state meal reimbursements and payments from students for reduced or full-priced meals.

Nutrition Services Fund Summary of Revenues and Transfers Chart

Special Revenues Fund Summary of Revenues and Transfers - Nutrition Services					
	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Federal Direct Sources	$ -	$ -	$ -	$ -	$ -
Federal Through State	$ 27,013,425	$ 30,713,746	$ 25,396,138	$ 26,309,910	$ 26,540,800
State Sources	$ 238,528	$ 238,531	$ 267,309	$ 262,855	$ 225,000
Local Sources	$ 2,544,971	$ 2,781,835	$ 4,286,876	$ 4,107,799	$ 4,136,893
Transfers In	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ 4,305	$ 205	$ 4,780	$ -
Total Special Revenue Fund Revenue - Nutrition Services	**$ 29,796,924**	**$ 33,738,417**	**$ 29,950,528**	**$ 30,685,344**	**$ 30,902,693**

Nutrition Services Summary of Expenditures Chart

Special Revenue Fund Summary of Expenditures - Nutrition Services					
	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Salaries	$ 9,131,765.14	$ 10,039,582.33	$ 10,999,874.07	$ 10,068,942.58	$ 10,537,870.11
Benefits	$ 3,640,007.08	$ 4,097,841.68	$ 4,552,677.39	$ 4,466,661.36	$ 4,931,472.46
Purchased Services	$ 759,987.79	$ 698,701.14	$ 532,655.43	$ 447,193.65	$ 498,000.00
Charter Schools	$ -	$ -	$ -	$ -	$ -
Energy Services	$ 559,493.64	$ 648,602.86	$ 668,519.01	$ 689,388.17	$ 691,000.00
Materials and Supplies	$ 14,714,910.10	$ 14,629,867.60	$ 13,822,161.84	$ 13,777,007.71	$ 13,646,208.27
Capital Outlay	$ 290,573.22	$ 602,340.11	$ 408,251.18	$ 1,055,034.84	$ 155,000.00
Other Expenses	$ 726,580.46	$ 738,444.21	$ 700,283.79	$ 560,666.72	$ 597,250.00
Transfers and Remittances	$ -	$ -	$ -	$ -	$ -
Total Special Revenue Fund Expenditures - Nutrition Services	**$ 29,823,317.43**	**$ 31,455,379.93**	**$ 31,684,422.71**	**$ 31,064,895.03**	**$ 31,056,800.84**

Nutrition Services Summary of Fund Balance Chart

Summary of Fund Balances - Nutrition Services					
	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Fund Balance	$ 13,986,088	$ 15,849,036	$ 14,115,142	$ 13,735,591	$ 13,581,482

Grants and Awards / School Activity Funds

These funds consist of monies collected by school personnel for clubs, organizations, classes, athletics, and other extracurricular activities. They are used exclusively for the benefit of the school or school-sponsored activities.

Grants and awards provide non-repayable funding that enables the District to offer services beyond those supported by the Florida Education Finance Program (FEFP), enhancing educational opportunities. These funds are typically earmarked for specific purposes and require compliance, reporting, and frequent review or audit.

Grants/Internal Funds Revenues and Transfers Chart

Special Revenues Fund Summary of Revenues and Transfers - Grants/School Internal Account Funds					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Federal Direct Sources	$ 6,418,708	$ 6,520,979	$ 7,256,573	$ 7,012,456	$ 6,779,717
Federal Through State	$ 144,280,805	$ 91,180,599	$ 46,963,422	$ 39,279,625	$ 36,421,880
State Sources	$ 6,381,013	$ 3,755,455	$ 1,113,937	$ 212,786	$ 61,241
Local Sources	$ 7,728,023	$ 9,607,811	$ 10,815,696	$ 9,797,583	$ 9,910,325
Transfers In	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ 4,305	$ 205	$ 4,780	$ -
Total Special Revenue Fund Revenue - Grants/School Internal Account Funds	**$ 164,808,549**	**$ 111,069,149**	**$ 66,149,833**	**$ 56,307,230**	**$ 53,173,163**

Grants/Internal Funds Expenditures Chart

Special Revenue Fund Summary of Expenditures - Grants/School Internal Accounts					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Salaries	$ 53,279,429.20	$ 46,142,853.39	$ 29,807,366.74	$ 24,125,631.90	$ 24,855,892.38
Benefits	$ 13,297,237.61	$ 14,084,045.25	$ 11,095,319.37	$ 9,533,414.91	$ 10,418,480.40
Purchased Services	$ 11,081,000.52	$ 11,157,760.42	$ 8,570,686.56	$ 4,379,260.51	$ 7,729,562.66
Charter Schools	$ -	$ -	$ -	$ -	$ -
Energy Services	$ 101,439.89	$ 120,074.13	$ 105,380.76	$ 19,887.45	$ 49,768.73
Materials and Supplies	$ 15,750,267.79	$ 9,400,889.20	$ 7,873,044.70	$ 998,060.87	$ 6,301,358.03
Capital Outlay	$ 6,722,166.81	$ 2,257,651.17	$ 817,826.82	$ 645,686.55	$ 536,500.97
Other Expenses	$ 6,579,060.79	$ 5,508,981.29	$ 3,604,117.82	$ 1,620,539.31	$ 3,281,599.64
Transfers and Remittances	$ 1,963,527.40	$ -	$ -	$ -	$ -
Total Special Revenue Fund Expenditures - Grants/School Internal Accounts	**$ 108,774,130.01**	**$ 88,672,254.85**	**$ 61,873,742.77**	**$ 41,322,481.50**	**$ 53,173,162.81**

Grants/Internal Funds Balances Chart

Summary of Fund Balances - Grants / School Internal Account Funds					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Fund Balance	$ 7,389,360	$ 8,363,711	$ 8,881,253	$ 8,892,335	$ 8,892,335

Grants List

Grants List	FY 2027
2026 PELL-ITC	$ 255,500.00
2026 PELL-LWTC	$ 265,500.00
2027 FEDERAL SUPP ED OPPOR	$ 15,000.00
2027 PELL- ITC	$ 1,161,000.00
2027 PELL-LWTC	$ 1,201,000.00
ADULT BASIC EDUCATION	$ 635,405.00
CHILD CARE DISASTER RELIEF	$ 375,000.00
CORRECTION EDUCATION PROGRAM	$ 100,000.00
DRIVERS ED SLOSBERG GRANT	$ 231,571.62
ENG LIT & CIVICS EDUCATION	$ 205,124.00
FARMWORKER JOBS PROGRAM	$ 380,077.30
FL JOB GROWTH WORKFORCE TRAIN	$ 61,240.95
HEAD START MAIN GRANT- YR 3	$ 4,813,985.00
HEAD START TRAINING- YR 3	$ 38,161.00
IDEA PART B ENTITLEMENT	$ 11,210,655.00
IDEA PART B PRESCHOOL ENT	$ 327,136.00
PELL-FEDERAL SUP ED OPP-MATCH	$ 5,000.00
PERKINS POSTSECONDARY CARE	$ 205,156.00
PERKINS V STRENGTH CTE RURAL I	$ 25,000.00
PERKINS VOC & TECH SECONDARY	$ 447,413.00
TITLE I PART A BASIC	$ 12,593,142.06
TITLE I PART C MIGRANT	$ 3,709,947.33
TITLE I PART D DELINQUENT	$ 99,532.37
TITLE I, PART A UNISIG-CSG	$ 15,148.76
TITLE I, PART A UNISIG-CSI	$ 157,586.65
TITLE II TEACHER & PRIN TRNG	$ 2,154,343.00
TITLE III ENG LANG ACQ	$ 1,316,445.00
TITLE IV PART A STDT SUP & ACT	$ 1,131,006.00
TITLE IX HOMELESS CHILD & YTH	$ 155,000.60
NAPLES CA PUBLIC CHARTER IMP	$ 576,830.04
OPTIMA CA PUBLIC CHARTER IMP	$ 1,932.13
AUTISM CC PUBLIC CHARTER IMP	$ 600,000.00
Grant Total	**$ 44,469,838.81**

Internal Service Fund Overview

Internal Service Funds account for the District's self-insurance programs and Employee Benefits Plan. These funds are reviewed annually by an independent actuary to ensure financial stability. A significant portion of revenues in the Health Fund and Workers' Compensation Fund are recorded as fringe benefit expenditures in other funds.

Health Benefits

The Board contributes a set annual amount per insured employee to this fund. Employees may elect to add coverage for spouses and dependents at an additional cost.

Workers' Compensation

The Board contributes a percentage of each employee's salary to cover workers' compensation charges and related expenses.

Medical and Dependent Care Flexible Spending Accounts

These plans allow employees to use pre-tax dollars for eligible medical and dependent care expenses, reducing taxable income and overall tax liability.

Internal Fund Summary of Revenues and Transfers Chart

Internal Fund Summary of Revenues and Transfers					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Federal Direct Sources	$ -	$ -	$ -	$ -	$ -
Federal Through State	$ -	$ -	$ -	$ -	$ -
State Sources	$ -	$ -	$ -	$ -	$ -
Local Sources	$ 64,009,056	$ 69,333,711	$ 75,918,403	$ 83,600,588	$ 83,938,465
Transfers In	$ -	$ 6,000,000	$ 7,000,000	$ 6,500,000	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Total Internal Fund Revenue	**$ 64,009,056**	**$ 75,333,711**	**$ 82,918,403**	**$ 90,100,588**	**$ 83,938,465**

Internal Fund Summary of Expenditures Chart

Internal Fund Summary of Expenditures					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Salaries	$ 674,975.60	$ 634,970.19	$ 628,267.15	$ 650,256.48	$ 673,455.93
Benefits	$ 218,666.18	$ 213,446.74	$ 217,243.13	$ 234,936.57	$ 261,583.43
Purchased Services	$ 5,151,393.02	$ 5,322,221.81	$ 6,062,013.82	$ 7,032,375.01	$ 5,954,335.20
Charter Schools	$ -	$ -	$ -	$ -	$ -
Energy Services	$ -	$ -	$ -	$ -	$ -
Materials and Supplies	$ 595.81	$ 774.50	$ 530.90	$ 599.92	$ 700.00
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Other Expenses	$ 60,824,057.70	$ 72,755,179.33	$ 71,932,681.57	$ 78,294,917.00	$ 83,744,713.00
Transfers and Remittances	$ -	$ -	$ -	$ -	$ -
Total Internal Fund Expenditures	**$ 66,869,688.31**	**$ 78,926,592.57**	**$ 78,840,736.57**	**$ 86,213,084.98**	**$ 90,634,787.56**

Internal Fund Summary of Balance Chart

Summary of Fund Balances - Internal Service Funds					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Fund Balance	$ 39,229,290	$ 35,636,409	$ 39,714,076	$ 43,601,579	$ 36,905,256

Student Enrollment History and Forecasts

Collier County Public Schools employs a comprehensive and data-driven approach to financial and operational forecasting, with a strong emphasis on student enrollment projections, revenue planning, and long-term fiscal sustainability. Because enrollment directly influences state funding through the Florida Education Finance Program (FEFP), the District prioritizes accurate and reliable forecasting methodologies.

The District's primary enrollment forecasting technique is the cohort survival method, which analyzes how groups of students progress through grade levels over time. This method is supported by historical trend analysis to identify long-term patterns and validate projections. To enhance accuracy, the District incorporates demographic data, including population growth, migration trends, and birth rates, as well as local housing development activity, which serves as a key indicator of future student growth.

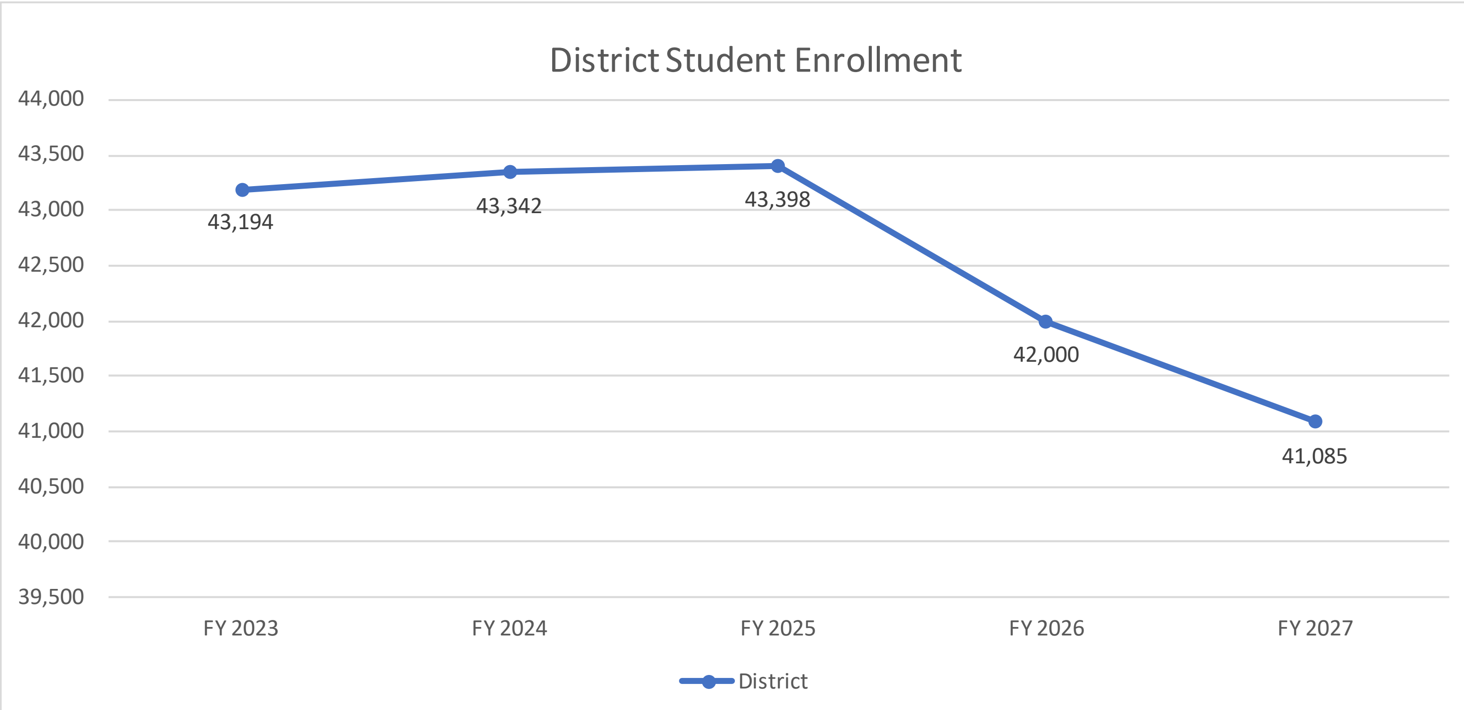
Forecasting is further refined through geographic and school-level analysis, allowing the District to evaluate enrollment patterns by attendance zones and individual schools. This supports effective planning for capacity, staffing, and facility needs. Adjustments are also made for policy and program changes, such as school choice options or new educational programs, which may influence enrollment behavior.

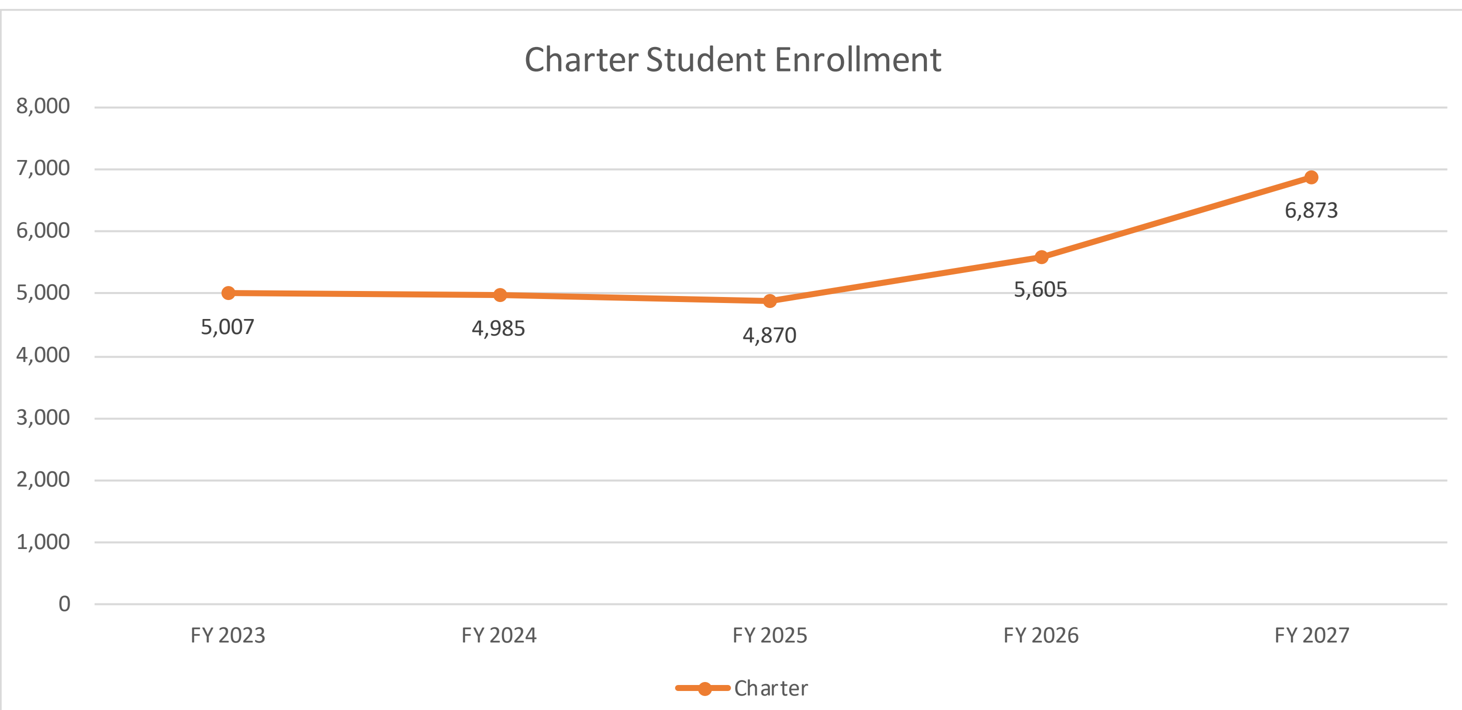
The District also collaborates with local government and planning agencies to incorporate up-to-date information on development and economic trends.

Financial forecasting integrates enrollment projections with estimates of property tax revenues, state funding, and referendum-supported operating funds. Property tax revenues are based on taxable value projections provided by the Collier County Property Appraiser, while state funding forecasts incorporate expected enrollment (FTE) and legislative factors. The District's voter-approved referendum provides additional flexibility by allowing the reallocation of millage from capital to operating needs, supporting essential programs and staff.

Overall, the District maintains a conservative and continuously monitored forecasting approach, regularly updating projections based on actual data, legislative changes, and economic conditions. This ensures that Collier County Public Schools can effectively allocate resources, maintain financial stability, and continue delivering high-quality educational services to our students.

Student Enrollment Chart





Tax Base and Rate Trends

Property Taxes

The Florida Constitution states that "the education of children is a fundamental value of the people of the State of Florida" and requires the State to make adequate provision for a "uniform, efficient, safe, secure, and high-quality system of free public schools." The State maintains primary responsibility for establishing the framework for funding public education through laws and regulations that govern school finance. These policies directly influence the composition and balance of revenues that support each school district.

For Collier County Public Schools, a significant portion of funding is derived from local property taxes, which are levied on real property within Collier County. Property taxes represent one of the largest local revenue sources supporting the District's operations, helping fund instructional programs, staff, facilities, and student services.

The Collier County School Board is responsible for annually adopting a property tax levy in accordance with Florida law. This process includes coordination with the Collier County Property Appraiser and Tax Collector. Florida's property tax cycle operates on a one-year basis. Property values are assessed as of January 1 of each year, and tax bills are typically mailed in November of that same year, with payments due by March of the following year (discounts apply for early payment).

The combination of state funding, local property taxes, and other revenues ensures that Collier County Public Schools can fulfill their mission of providing high-quality educational services to students throughout the district.

Assessed Values

Collier County Public Schools serves all of Collier County, Florida. Property within the County is assessed under a uniform statewide system established by Florida law and administered by the Collier County Property Appraiser.

In Florida, the assessed value of property begins with its just (market) value as of January 1 of each tax year. The Property Appraiser determines this value using standard appraisal practices that consider recent sales, property characteristics, location, and overall market conditions.

After the just value is established, statutory limitations and exemptions are applied to determine the assessed value and ultimately the taxable value:

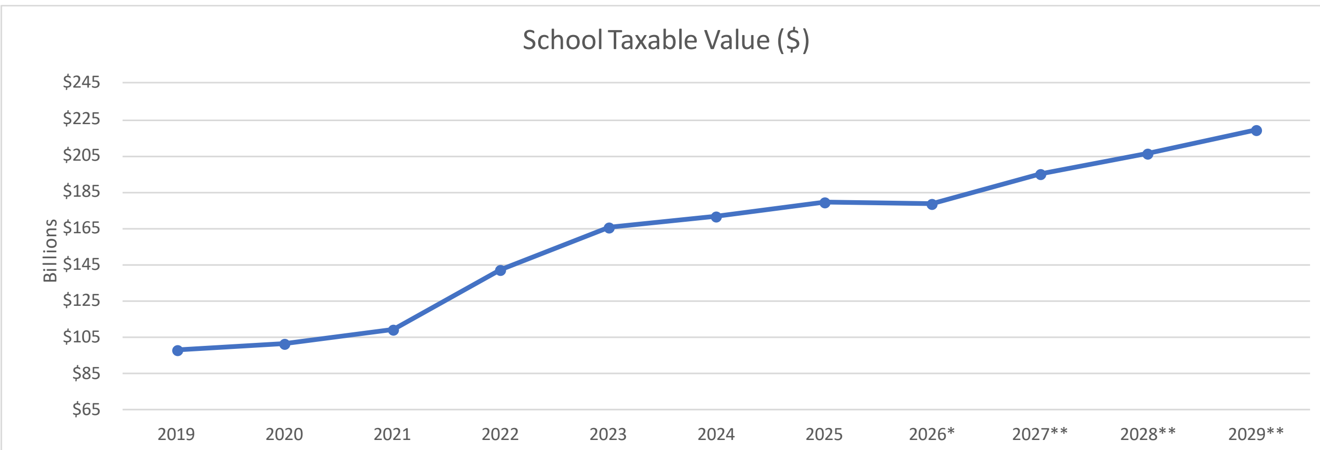
- The Save Our Homes (SOH) limitation caps annual increases in assessed value for homesteaded properties at the lesser of 3% or the change in the Consumer Price Index.
- Additional exemptions, including Homestead, Senior, Veteran, and Disability exemptions, may further reduce the taxable value of a property.

The State of Florida ensures consistency and equity in assessments through statutory requirements and oversight by the Florida Department of Revenue, which reviews county assessment practices for compliance and uniformity.

Each year, the Collier County Property Appraiser certifies the tax roll to all taxing authorities, including the School Board. This certified tax roll provides the foundation for calculating property tax revenues based on the millage rates approved annually by the Collier County School Board.

This standardized process ensures transparency, fairness, and consistency in determining property values that support funding for Collier County Public Schools.

School Taxable Value



Year	School Taxable Value
2019	$97.9B
2020	$101.2B
2021	$109.2B
2022	$142.0B
2023	$165.3B
2024	$171.6B
2025	$179.6B
2026*	$178.6B
2027**	$194.9B
2028**	$206.1B
2029**	$219.5B

* Sourced from Second FEFP Calculation

* *Sourced from Economic & Demographic Research

	Value		% Change
Actual 2025-2026 Tax Roll (Final)	$	178,897,151,808	
Plus New Construction 2026-2027	$	3,519,556,651	1.97%
Plus Change in Value of Existing Property	$	(3,794,121,652)	-2.12%
Tax Roll For 2026-2027	**$**	**178,622,586,807**	**-0.15%**

Millage Rates

Calculation of Property Taxes

How the Rate Works

- 1 mill = $1 in tax for every $1,000 of taxable value
- This is effectively a 0.1% rate per mill

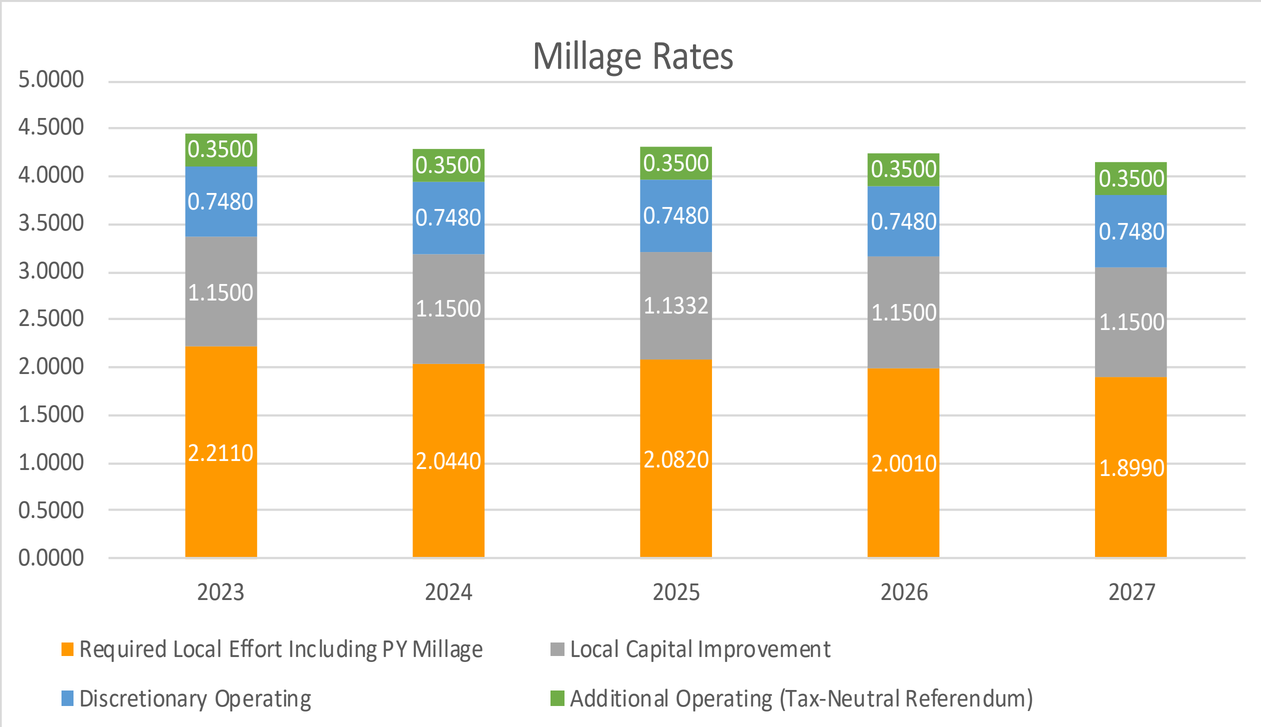
Calculation Formula

- (Taxable Value ÷ 1,000) × School Millage Rate = School Taxes

Key Points Specific to School Taxes

- Taxes are based on taxable value, not full market value
- Assessment caps and exemptions help limit tax increases
- Multiple taxing authorities contribute to the total bill
- Millage rates are budget-driven, not fixed percentages

Five Year Millage Rate Chart



Millage Rates					
	2023	2024	2025	2026	2027
RLE (Includes PY Millage)	2.2110	2.0440	2.0820	2.0010	1.8990
Discretionary Operating	0.7480	0.7480	0.7480	0.7480	0.7480
Additional Operating (Tax Neutral Referendum)	0.3500	0.3500	0.3500	0.3500	0.3500
Total Operating Millage	**3.3090**	**3.1420**	**3.1800**	**3.0990**	**2.9970**
Local Capital Improvement	1.1500	1.1500	1.1332	1.1500	1.1500
Total Millage	**4.4590**	**4.2920**	**4.3132**	**4.2490**	**4.1470**

Five Year Tax Collections Chart

Tax Collections (Collected at 96%)					
	2023	2024	2025	2026	2027
RLE (Includes PY Millage)	$ 301,404,432.70	$ 324,421,273.45	$ 343,053,578.82	$ 345,048,634.05	$ 325,636,120.65
Discretionary Operating	$ 101,967,668.78	$ 118,721,679.32	$ 123,248,836.19	$ 128,983,697.28	$ 128,265,307.13
Additional Operating (Tax Neutral Referendum)	$ 47,712,144.48	$ 55,551,587.92	$ 57,669,909.98	$ 60,353,334.29	$ 60,017,189.17
Total Operating Tax Collected	**$ 451,084,245.96**	**$ 498,694,540.69**	**$ 523,972,324.99**	**$ 534,385,665.62**	**$ 513,918,616.95**
Local Capital Improvement	$ 156,768,474.72	$ 182,526,646.02	$ 186,718,691.41	$ 198,303,812.67	$ 197,199,335.83
Total Tax Collected	**$ 607,852,720.68**	**$ 681,221,186.71**	**$ 710,691,016.40**	**$ 732,689,478.29**	**$ 711,117,952.79**

Tax Rates

In Florida, property tax rates are expressed in mills, where one mill represents $1 of tax for every $1,000 of taxable property value. The tax rate for Collier County Public Schools is determined by dividing the total amount of revenue to be raised (the tax levy) by the total taxable value of property within the District.

An individual property tax obligation is calculated by multiplying the property's taxable value by the applicable millage rate. Tax bills are prepared and mailed by the Collier County Tax Collector, who is responsible for collecting payments and distributing the revenues to the appropriate taxing authorities, including the School Board.

The total school district tax rate typically consists of several components established under Florida law, including:

- Required Local Effort (RLE): A state-mandated millage rate that school districts must levy as part of the Florida Education Finance Program (FEFP).
- Discretionary Operating Millage: Set by the School Board within state limits to support general operations. Although officially designated as Discretionary Millage, proceeds from this levy are included in the per student funding amounts published by the Governor and Legislature.
- Voted Discretionary Millage (if applicable): Approved by voters for specific operating needs.
- Capital Outlay Millage: Used to fund construction, maintenance, and infrastructure improvements.

Property tax rates can vary from year to year based on changes in taxable property values, state funding requirements, and decisions made by the School Board during the annual budget process. There is generally an inverse relationship between taxable value and tax rates: as property values increase, the millage rate may decrease to generate the same level of revenue, and vice versa.

Each year, the School Board adopts its millage rates following the Truth in Millage (TRIM) process, which provides transparency and allows taxpayers to review proposed rates, compare them to prior years, and participate in public hearings before final adoption.

Changes in taxable value, including new construction and market fluctuations, as well as adjustments to state funding formulas, can influence both the millage rates and total property tax revenues received by Collier County Public Schools.

Impact of Property Tax Rates on the Average Taxpayer

Taxes due for Taxpayer of $500,000 Taxable Value					
	2023	2024	2025	2026	2027
RLE (Includes PY Millage)	$ 1,105.50	$ 1,022.00	$ 1,041.00	$ 1,000.50	$ 949.50
Discretionary Operating	$ 374.00	$ 374.00	$ 374.00	$ 374.00	$ 374.00
Additional Operating (Tax Neutral Referendum)	$ 175.00	$ 175.00	$ 175.00	$ 175.00	$ 175.00
Total Operating Taxes Due	**$ 1,654.50**	**$ 1,571.00**	**$ 1,590.00**	**$ 1,549.50**	**$ 1,498.50**
Local Capital Improvement	$ 575.00	$ 575.00	$ 566.60	$ 575.00	$ 575.00
Total Tax Due	**$ 2,229.50**	**$ 2,146.00**	**$ 2,156.60**	**$ 2,124.50**	**$ 2,073.50**

Referendum

Collier County Public Schools has historically relied on voter-approved referendums to provide flexibility in how local property tax revenues are used, particularly between capital and operating needs. These referendums play an important role in maintaining high-quality educational programs while addressing limitations in state funding.

The District's referendum is commonly referred to as a "tax-neutral" referendum, meaning it does not increase the overall tax rate for property owners. Instead, it allows the School Board, with voter approval, to shift a portion of property tax millage from capital funding to operating funding.

Under Florida law, school district revenues are divided into two primary categories:

- Capital funds, which support facilities, construction, maintenance, and equipment
- Operating funds, which support salaries, instructional programs, transportation, utilities, and day-to-day operations

Because these funding categories are legally restricted, the District cannot transfer funds between them without voter authorization. The referendum provides this flexibility, allowing resources to better align with current needs.

The Collier County referendum authorizes the School Board to shift up to approximately 0.35 mills from capital to operating purposes. This generates approximately $60 million annually depending on property values without increasing taxes.

Voters in Collier County have a long history of supporting these measures. Since first approved in 2008, the referendum has been renewed multiple times, most recently receiving strong voter approval in the November 2024 election, with the new authorization period beginning in July 2025 for a period of four years.

The funding provided through the tax-neutral referendum has been critical in:

- Supporting teacher and staff salaries
- Maintaining academic programs and student services
- Funding instructional materials and technology
- Helping offset shortfalls in state and federal funding

Without the referendum, the District would face significant operational funding challenges, potentially requiring reductions in staff, programs, or services.

Overall, the referendum provides Collier County Public Schools with local control and financial flexibility, ensuring that resources can be directed toward classroom instruction and student achievement while maintaining a stable tax burden for residents.

Rolled-Back Rate

The roll-back millage rate is the rate that would generate the same revenue from existing properties as the prior year, excluding new construction, and serves as a benchmark for evaluating proposed tax rates.

Rolled-Back Rate Chart

	2025-2026 ACTUAL MILLAGE	2026-2027 ROLL-BACK MILLAGE(4)	PROPOSED 2026-2027 MILLAGE	% Change Compared to Roll-Back Millage	% Change Compared to Prior Year Millage
General Fund					
Required Local Effort (RLE) - State Law(1)	2.0010	2.0444	1.8990	-7.11%	-5.10%
Discretionary(2)	0.7480	0.7642	0.7480	-2.12%	0.00%
Additional Operating Millage Voter Referendum(3)	0.3500	0.3576	0.3500	-2.13%	0.00%
Total General Fund Millage	**3.0990**	**3.1662**	**2.9970**	**-5.34%**	**-3.29%**
Capital Outlay	1.1500	1.1749	1.1500	-2.12%	0.00%
Total Millage Levy	**4.2490**	**4.3411**	**4.1470**	**-4.47%**	**-2.40%**

- RLE Millage is set by the Legislature. The School Board must levy the required amount.
- Although officially designated as Discretionary Millage, proceeds from this levy are included in the per student funding amounts published by the Governor and Legislature.
- In 2024, Collier County voters approved a referendum allowing the District to reduce Capital Outlay Millage by .35 Mills and levy this Millage for operating purposes. This is a shift in millage and is tax neutral to the taxpayer.
- 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.

Staffing Structure

Staffing Methodology

Collier County Public Schools utilizes a structured approach to staffing allocations that aligns personnel resources with student enrollment, program requirements, and statutory mandates. Each year, the District develops staffing plans to ensure schools are appropriately staffed to support instructional quality and operational efficiency.

Enrollment projections are updated annually and serve as the foundation for determining staffing needs for the upcoming school year. These projections guide the allocation of instructional and support personnel across all schools and departments.

Teacher staffing is primarily driven by Florida's constitutional class size requirements, which establish maximum student-to-teacher ratios by grade group:

- Grades K–3: 18 students per teacher
- Grades 4–8: 22 students per teacher
- Grades 9–12: 25 students per teacher

These requirements are enforced at the school average level and play a central role in determining the number of instructional positions needed at each school.

Staffing for exceptional student education (ESE) programs is determined based on state requirements, student needs, and individualized education plans (IEPs). Teacher caseloads and class sizes are established in accordance with statutory guidelines, as well as the level of services and support required by students.

In addition to classroom teachers, other instructional and support positions—such as administrators, counselors, media specialists, paraprofessionals, and operational staff—are allocated based on a combination of:

- School enrollment levels
- Programmatic needs (e.g., specialized academic programs, career and technical education, multilingual services)
- Operational requirements (e.g., transportation, maintenance, food services)

The District also applies staffing formulas or allocation models for certain positions to ensure consistency and equity across schools, while allowing flexibility to address unique site-specific needs.

Throughout the year, staffing allocations are monitored and adjusted as necessary based on actual enrollment, program changes, and budget considerations. This responsive approach ensures that Collier County Public Schools maintains appropriate staffing levels to effectively support student achievement and district operations.

District Staff Allocations Chart

District Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
ADMIN/SUPPORT	16.00	16.00	16.40	15.40	15.40
ADMINISTRATIVE	261.00	265.00	260.00	260.00	257.00
BOARD MEMBERS AND ATTORNEYS	8.00	7.00	7.00	7.00	7.00
BUS PERSONNEL-ATTENDANTS	101.00	105.00	105.00	105.00	105.00
BUS PERSONNEL-DRIVERS	263.00	263.00	263.00	263.00	263.00
CERTIFIED STAFF	2,514.35	2,547.21	2,473.50	2,460.20	2,439.82
INSTRUCTIONAL SUPPORT	437.40	474.37	464.81	467.56	457.83
NUTRITION SERVICES	519.00	536.00	537.00	545.00	547.00
OTHER CERTIFIED STAFF	421.77	399.42	397.37	384.30	369.24
OTHER CERTIFIED	74.90	66.60	59.60	59.10	59.30
PARAPROFESSIONALS	796.67	820.17	799.15	809.50	784.55
POST-SECONDARY/DUAL ENROLLMENT	15.90	15.90	15.40	16.40	16.40
SUMMER WORKER	30.00	38.00	32.00	32.00	-
SUPPORT PERSONNEL	970.80	993.20	989.75	990.20	992.30
Total District Staff Allocations	**6,429.79**	**6,546.87**	**6,419.98**	**6,414.66**	**6,313.84**

Changes in Debt

As of February 2026, Collier County Public Schools reached a milestone it had been planning for over many years: it eliminated its outstanding long-term capital debt. This refers to debt incurred primarily for school construction and major capital projects, not to its annual operating budget.

Here is what that means and why it matters:

What "debt-free" means?

The District historically borrowed money through bonds and other financing to build schools, renovate campuses, and fund major capital improvements. Each year, it made debt-service payments (principal and interest) from its capital fund.

By early 2026, those obligations had been fully repaid, meaning:

- The District no longer had outstanding long-term capital debt.
- Future capital revenues no longer needed to be used for debt-service payments.
- The District became one of relatively few large Florida school districts without long-term construction debt.

How was this accomplished?

Several factors contributed:

- Careful long-term financial planning.
- Consistent repayment of debt over many years.
- Strong property-tax growth in Collier County.
- Avoiding unnecessary new borrowing while paying off existing obligations.

What are the positive outcomes of being free from debt?

Being debt-free gives the District more flexibility with capital money. Benefits include:

- No annual principal and interest payments.
- Continue to support the tax-neutral referendum which shifts funding from capital to operating.
- More capital funding available for maintenance, buses, technology, and facility improvements.
- Greater financial stability during future capital planning.
- Improved ability to maintain school facilities without taking on additional borrowing.

Why can't the District simply use those savings for teacher salaries?

This is the most common misconception.

Florida law separates school funding into two major "buckets":

- **Operating funds** pay for teachers, staff, utilities, classroom supplies, transportation, and daily operations.
- **Capital funds** pay for buildings, renovations, buses, technology, equipment, and construction debt.

Even after becoming debt-free, the capital money that had been used for debt payments cannot simply be redirected to salaries, because state law restricts those funds to capital purposes.

Connection to the tax-neutral referendum

The District's debt-free status helped support a voter-approved **tax-neutral referendum** that renewed in fiscal year 2025–26.

Rather than increasing taxes, the referendum shifted **0.35 mills** of property-tax authority from Capital Funds and into Operating Funds.

The District estimates this shift provides about **$60 million per year** for operating expenses (such as employee compensation and educational programs) while keeping the overall tax rate the same. Paying off the capital debt was an important factor in making this shift possible.

In short, becoming debt-free in February 2026 was a major financial achievement for the District. It strengthened the District's long-term capital finances and enabled greater flexibility in how local tax authority could be allocated, but it did not eliminate the operating budget challenges facing the school system.

COLLIER COUNTY PUBLIC SCHOOLS
2026-2027 BUDGET BOOK
ORGANIZATIONAL

Artwork by Pattie Wisniewski, 12th Grade, Pine Ridge High School

CCPS

Table of Contents

District Profile and Organizational Overview

Organization Autonomy and Fiscal Capacity

Collier County Public Schools, like all Florida school districts, operates as a locally governed but state-constrained public education system with moderate legal autonomy and limited fiscal independence.

From a legal perspective, Collier County Public Schools is a political subdivision of the State of Florida, governed by an elected school board responsible for operating, controlling, and supervising all public schools within the county. This structure provides the District with substantial local authority over day-to-day operations, including curriculum implementation, personnel management, student policies, and facility operations. However, this autonomy is not absolute. The District must comply with extensive state and federal requirements, including Florida Department of Education regulations, statewide academic standards, accountability systems (such as the A–F grading framework), and federally mandated program rules tied to funding. As a result, Collier County Public Schools operates with moderate legal autonomy, possessing strong local control within a broader framework defined and enforced by higher levels of government.

Financially, Collier County Public Schools demonstrates a hybrid structure of partial independence and significant dependence. The District has the authority to generate local revenue through property taxes (millage) and can influence funding through voter-approved referenda. It also maintains control over its internal budgeting processes, spending priorities, and financial management practices, providing a degree of local fiscal discretion.

Despite this, Collier County Public Schools remains highly dependent on external funding structures, particularly at the state level. A substantial portion of its revenue is determined through the Florida Education Finance Program (FEFP), which establishes per-student funding levels and allocation formulas outside of local control.

Additionally, local revenue generation is constrained by state-imposed caps and legislative requirements, limiting the District's ability to independently adjust its funding base. Federal funding, while smaller in proportion, carries strict programmatic restrictions, further reducing flexibility in how those funds may be used.

Overall, Collier County Public Schools' financial model reflects a system that is locally supplemented but structurally dependent, with funding levels and constraints dictated by state policy and, to a lesser extent, federal requirements.

Levels of Education

Collier County Public Schools provides educational services from Pre-Kindergarten through Grade 12, along with adult and post-secondary education programs. The District serves approximately 47,000 students across elementary, middle, high, charter, alternative, technical, and adult education programs. Collier County Public Schools is currently an "A" rated Florida school district and emphasizes college readiness, career preparation, workforce development, and student achievement across all grade levels.

Level	Grades / Ages Served
Pre-Kindergarten	VPK, Head Start, and Exceptional Student Education (ESE) Pre-K
Elementary	Kindergarten – Grade 5
Middle	Grades 6-8
High	Grades 9-12
Alternative Education	Specialized Programs for students with unique educational needs
Career & Technical Education	High school and post-secondary workforce programs
Adult Education	ESOL, GED, Adult Basic Education, Career Pathways, and Workforce Training programs
Charter School	Grades K-12

Academic Programs Available

Collier County Public Schools offers a comprehensive educational program that includes:

- Advanced Placement (AP) courses
- Career and Technical Education (CTE)
- Cambridge AICE programs
- Gifted education
- Exceptional Student Education (ESE)
- English Language Learner (ELL/ESOL) services
- Arts, athletics, and extracurricular programs
- Dual enrollment opportunities with technical colleges and local higher education partners

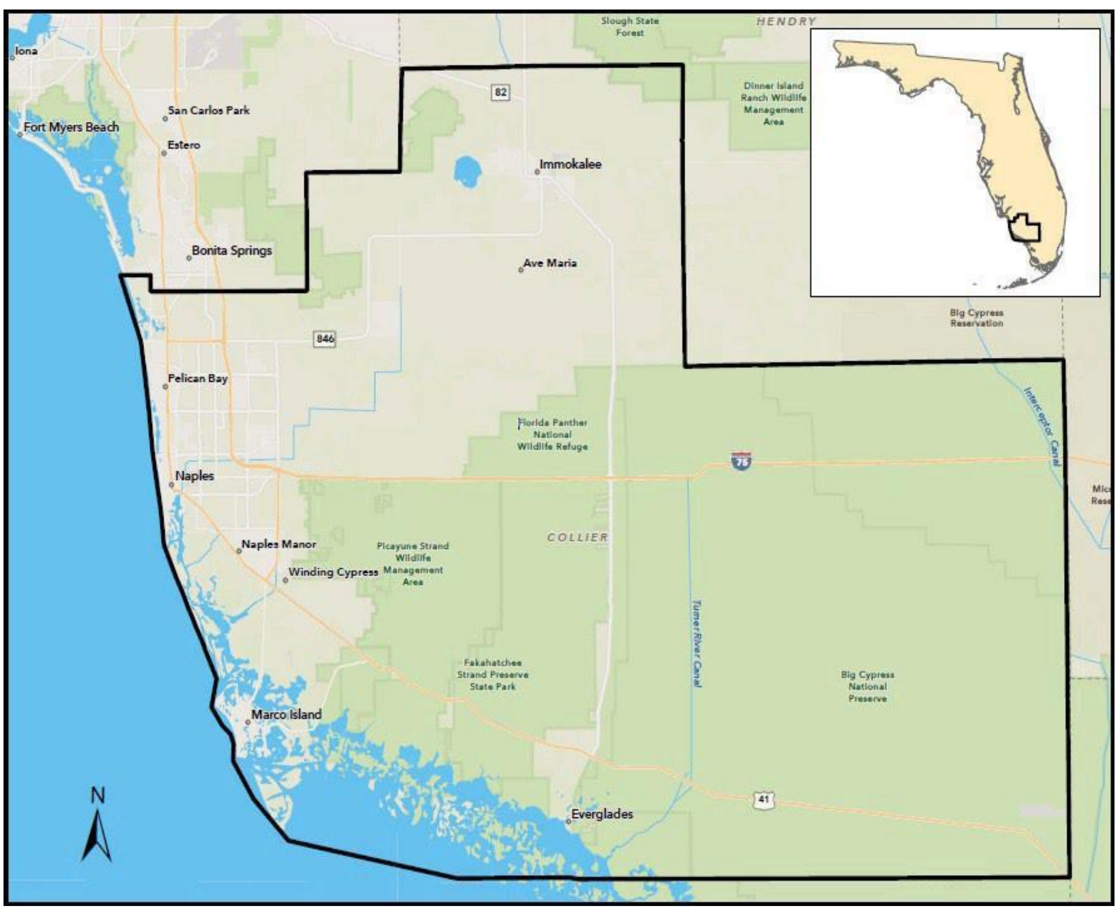
Geographic Areas Served

Collier County Public Schools serves Collier County, which is located on the southwest coast of Florida, directly west of Miami. It is the state's largest county by land mass and is quite diverse demographically. The county's population was 417,540 in 2026, showing a 14.1% increase over the last ten years, making it one of the fastest-growing counties in Florida.

The area includes several distinct residential communities:

- Coastal areas: like the cities of Naples and Marco Island, have high-density residential developments and significant seasonal populations
- Urban areas: characterized by single-family gated communities
- Pre-platted rural area, known as the Golden Gate Estates
- Rural areas: when developed, these areas are designed as "Rural" villages and towns.
- Established agricultural and fishing communities: such as Immokalee to the north and Everglades City to the southeast.

Collier County Public School District



Collier County Public Schools at a Glance

Collier County Public Schools (CCPS) continues to be one of Florida's leading school districts, serving approximately 47,000 students across a diverse and growing community. The District operates over 65 campuses including 33 elementary schools, 10 middle schools, 9 high schools, 1 K-12 school, 1 alternative center, 2 technical colleges, and 10 charter schools. Guided by its vision to inspire students to achieve academic excellence, CCPS remains committed to developing confident, capable, and lifelong learners who are prepared to contribute positively to society.

The District has maintained a strong record of academic success. CCPS once again earned an "A" district grade, extending a streak that dates back to 2017. Student achievement continues to exceed state benchmarks, with the District outperforming Florida averages in 20 of 21 tested areas during 2025. In addition, Collier County boasts a graduation rate of 94.4%, reflecting the ongoing efforts of educators, students, and families to support academic achievement.

CCPS places a strong emphasis on preparing students for future careers and higher education opportunities. During the 2024–25 school year, students received more than $40 million in scholarship awards. The District offers 36 career academies across its high schools, providing pathways in fields such as business, technology, health sciences, engineering, education, arts, and public safety.

Beyond academics, CCPS provides a well-rounded educational experience through extensive programs in the arts, athletics, and STEAM education. Students participate in band, orchestra, chorus, theater, districtwide science and engineering competitions, and championship-level athletic programs.

Supporting student success is a workforce of approximately 6,900 employees, including 3,200 teachers. Nearly half of the District's teachers hold advanced degrees, reinforcing the District's commitment to educational excellence. CCPS also benefits from the support of more than 6,000 active volunteers who contribute valuable time and resources to schools throughout the county.

The District serves a diverse student population, with 58% of students coming from homes where English is not the primary language. To meet the needs of all learners, CCPS continues to invest in technology, maintaining a one-to-one ratio of students to computers with approximately 54,000 devices available across the District.

Operations extend across Collier County's 2,300 square miles, making transportation and support services essential components of district operations. Each year, school buses travel approximately 6.2 million miles on 255 routes. The District also provides more than 5.3 million meals annually, including nearly 7,900 breakfasts and over 27,700 lunches each school day.

Safety remains a top priority. Through partnership with the Collier County Sheriff's Office Youth Relations Bureau, deputies are assigned to schools to help maintain secure learning environments. Additionally, technical education opportunities at Immokalee Technical College and Lorenzo Walker Technical College offer specialized training programs that allow students and adults to gain workforce-ready skills in as little as one year.

As the 115th largest school district in the United States, CCPS continues to demonstrate a strong commitment to academic achievement, career readiness, student safety, and community engagement while serving the educational needs of Collier County families.

District Factsheet

updated June 2026

Proud *to be an* A factsheet School District!

Collier County Public Schools factsheet

CCPS

33	10	9	1	1	2	10
ELEMENTARY SCHOOLS	MIDDLE SCHOOLS	HIGH SCHOOLS	K-12 SCHOOL	ALTERNATIVE CENTER	TECHNICAL COLLEGES	CHARTER SCHOOLS

VISION: Inspire students to achieve academic excellence.

MISSION: CCPS will develop students' intellectual capacity and confidence in order to be successful lifelong learners with strong moral character who strive to reach their potential as productive members of American culture.

POINTS OF PRIDE

- Collier County Public Schools (CCPS) students and staff have once again earned an **"A" district grade**, continuing a successful "A" streak dating back to 2017
- Collier County has a **94.4% graduation rate**
- CCPS **outperformed the state in 20 of 21 tested areas** in 2025
- **District accreditation from Cognia** was renewed in 2022
- **More than $40 million** in scholarship funds were awarded to students in the 2024-25 school year
- CCPS offers **36 career academies** (vary by high school) including academies of business, arts & technology, health sciences, engineering & trades, education, and law & public safety
- Students earned more than **6,000 industry certifications and digital tools** in 2024-2025
- **Art and music** offered at all levels including band, orchestra, chorus, and theater
- **Superior-rated high school marching bands** that have participated in the 2017 Presidential Inaugural Parade, the 2016 Hollywood Christmas Parade, and the 2015 Macy's Thanksgiving Day Parade
- **STEAM competitions** offered districtwide at all levels K-12 (science, technology, engineering, arts, and mathematics)
- **Champion high school athletics** including football, soccer, swimming, wrestling, track and field, golf, volleyball, softball, and basketball
- **Career-in-a-Year** programs available at Immokalee Technical College and Lorenzo Walker Technical College
- Single point of entry and **Collier County Sheriff's Office Youth Relations Bureau Deputies** keep CCPS school campuses as safe as possible

47,000 students

52% male
48% female

54% Hispanic
32% White
12% Black
2% Other

58% from Non-English Homes

6,900 employees

3,200 teachers
45.5% teachers with advanced degrees

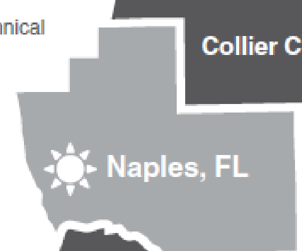
3,400 graduates

255 bus routes
6,200,000 miles driven yearly

5.3 million meals yearly
7,879 breakfast meals daily
27,762 lunch meals daily

54,000 computers
1 to 1 ratio (students to computers)

6,000 active volunteers



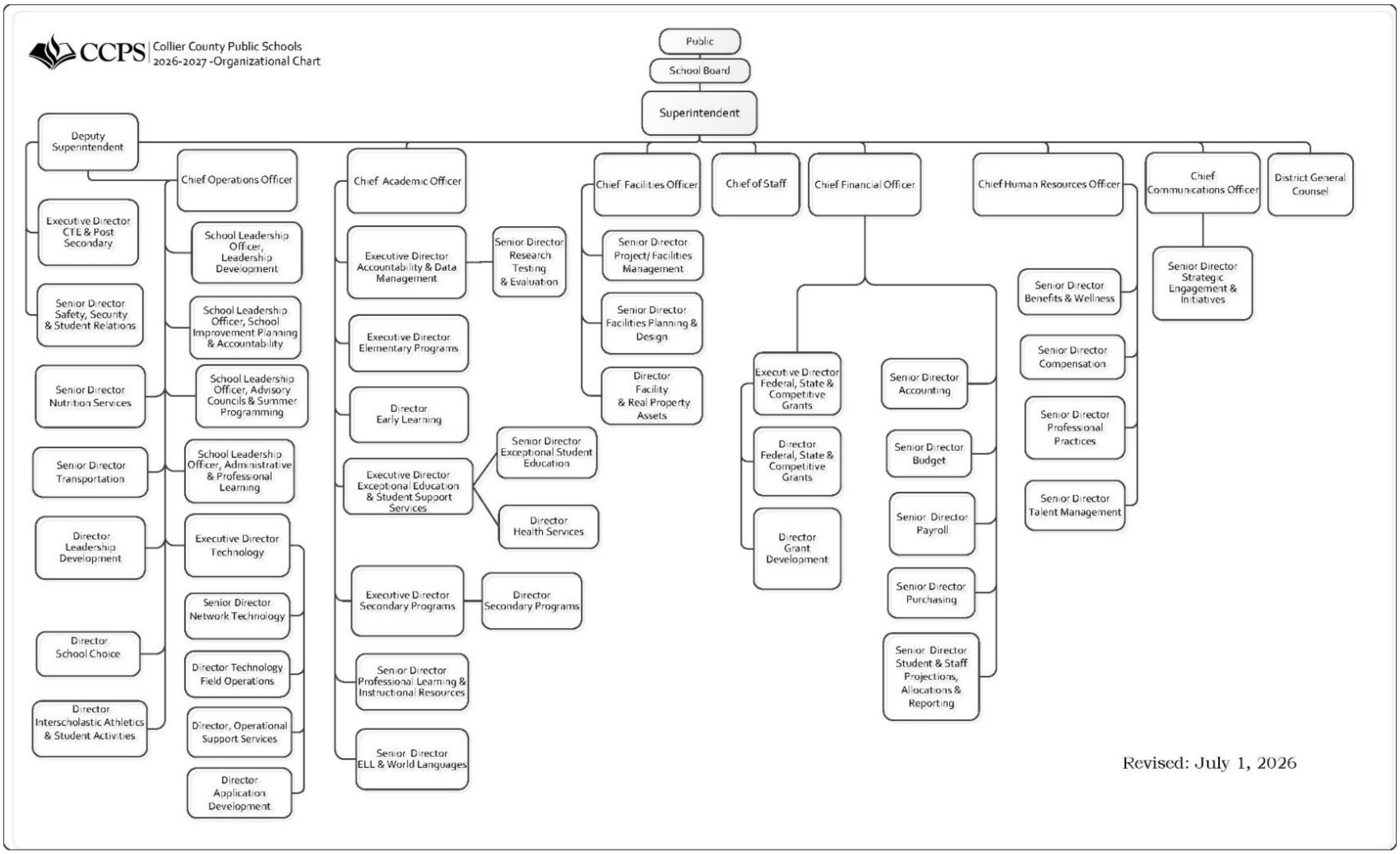
Collier County covers **2,300** square miles

115th largest school district in U.S. (of more than 14,000)

PROUD SUCCESS FAMILY

Organizational Structure

Collier County Public Schools operates under a structured governance model designed to provide oversight and support across all areas of the District. The organizational structure of CCPS reflects its commitment to public accountability and effective leadership. At the highest level is the public, represented through the elected School Board, which provides oversight and strategic direction for the District. The Superintendent, supported by the executive leadership team, oversees the District's daily operations, while executive and senior directors lead specialized functional areas to ensure efficient operations and support student success.



District School Board

The Collier County School Board is a five-member elected body responsible for operating, controlling, and supervising all free public schools within the District. They focus on policy and governance, while the Superintendent of Schools administers the daily operations of the District. Board members serve staggered four-year terms and annually elect a Chair and a Vice-Chair in November.

The District School Board of Collier County Public Schools:

Chair: Stephanie Lucarelli (District 2)

Vice Chair: Erick Carter (District 4)

Member: Jerry Rutherford (District 1)

Member: Kelly Mason (District 3)

Member: Tim Moshier (District 5)

Stephanie Lucarelli, Chair

Erick Carter, Vice Chair

Kelly Mason, Member

Tim Moshier, Member

Jerry Rutherford, Member

District Leadership

Collier County Public Schools

DISTRICT LEADERSHIP

OFFICE OF THE SUPERINTENDENT

Dr. Leslie C. Ricciardelli, Superintendent

EXECUTIVE STAFF

DISTRICT GENERAL COUNSEL

Kristine Shrode, District General Counsel

SCHOOL AND DISTRICT OPERATIONS

Darren Burkett, Deputy Superintendent

Dr. Frederic Conde, Chief of Staff

Kevin Saba, Chief Operations Officer

Marc Rouleau, Chief Facilities Officer

FINANCIAL SERVICES

John Antonacci, Chief Financial Officer

TEACHING AND LEARNING

Dr. Elizabeth Ferreira-Alves, Chief Academic Officer

COMMUNICATION AND COMMUNITY ENGAGEMENT

Chad Oliver, Chief Communications Officer

HUMAN RESOURCES

Valerie Wenrich, Chief Human Resources Officer

District Mission and Vision Statement

CCPS Collier County Public Schools

THE PROVEN CHOICE

COLLIER COUNTY PUBLIC SCHOOLS

AN "A-RATED" SCHOOL DISTRICT

Collier County Public Schools have earned the confidence of generations of families during the course of more than 100 years as a district that has provided a strong foundation for success and is powering our community's future. That legacy is built on a commitment to academic excellence, student safety, and opportunities for every learner

MISSION

CCPS will develop students' intellectual capacity and confidence in order to be successful lifelong learners with strong moral character who strive to reach their potential as productive members of American culture.

VISION

Inspire students to achieve academic excellence.

School Listing

ELEMENTARY SCHOOLS

Collier County Public Schools has thirty-three elementary schools.

AVALON ELEMENTARY

Home of the Dragons

Opened in 1968, grades K-5

AVE MARIA ELEMENTARY

Home of the Cardinals

Opening in 2026, grades K-5

BEAR CREEK ELEMENTARY

Home of the Cubs

Opened in 2025, grades K-5

BIG CYPRESS ELEMENTARY

Home of the Bobcats

Opened in 1986, grades K-5

CALUSA PARK ELEMENTARY

Home of the Black Bears

Opened in 2001, grades K-5

CORKSCREW ELEMENTARY

Home of the Bear Cubs

Opened in 1998, grades K-5

EDEN PARK ELEMENTARY

Home of the Bobcats

Opened in 2007, grades K-5

ESTATES ELEMENTARY

Home of the Panthers

Opened in 2003, grades K-5

GOLDEN GATE ELEMENTARY

Home of the Seagulls

Opened in 1973, grades K-5

GOLDEN TERRACE ELEMENTARY

Home of the Toucans

Opened in 1988, grades K-5

HERBERT CAMBRIDGE ELEMENTARY

Home of the Otters

Opened in 2003, grades K-5

HIGHLANDS ELEMENTARY

Home of the Hawks

Opened in 1965, grades K-5

LAKE PARK ELEMENTARY

Home of the Panthers

Opened in 1989, grades K-5

LAKE TRAFFORD ELEMENTARY

Home of the Gators

Opened in 1989, grades K-5

LAUREL OAK ELEMENTARY

Home of the Dolphins

Opened in 1992, grades K-5

LAVERN GAYNOR ELEMENTARY

Home of the Sea Turtles

Opened in 2003, grades K-5

LELY ELEMENTARY

Home of the Lions

Opened in 1989, grades K-5

MANATEE ELEMENTARY

Home of the Manatees

Opened in 1993, grades K-5

MIKE DAVIS ELEMENTARY

Home of the Stars

Opened in 2007, grades K-5

NAPLES PARK ELEMENTARY

Home of the Sharks

Opened in 1973, grades K-5

OSCEOLA ELEMENTARY

Home of the Chiefs

Opened in 2001, grades K-5

PALMETTO ELEMENTARY

Home of the Gators

Opened in 2007, grades K-5

PARKSIDE ELEMENTARY

Home of the Bullfrogs

Opened in 2006, grades K-5

PELICAN MARSH ELEMENTARY

Home of the Pelicans

Opened in 1995, grades K-5

PINECREST ELEMENTARY

Home of the Eagles

Opened in 1982, grades K-5

POINCIANA ELEMENTARY

Home of the Pelicans

Opened in 1973, grades K-5

SABAL PALM ELEMENTARY

Home of the Hawks

Opened in 2002, grades K-5

SEA GATE ELEMENTARY

Home of the Seahorses

Opened in 1964, grades K-5

SHADOWLAWN ELEMENTARY

Home of the Seahawks

Opened in 1959, grades K-5

TOMMIE BARFIELD ELEMENTARY

Home of the Manatees

Opened in 1972, grades K-5

VETERANS MEMORIAL ELEMENTARY

Home of the Patriots

Opened in 2005, grades K-5

VILLAGE OAKS ELEMENTARY

Home of the Panthers

Opened in 1986, grades K-5

VINEYARDS ELEMENTARY

Home of the Vipers

Opened in 1989, grades K-5

MIDDLE SCHOOLS

Collier County Public Schools has ten middle schools.

CORKSCREW MIDDLE SCHOOL

Home of the Hawks

Opened in 1999, Grades 6-8

CYPRESS PALM MIDDLE SCHOOL

Home of The Sabrecats

Opened in 2006, Grades 6-8

EAST NAPLES MIDDLE SCHOOL

Home of the Gators

Opened in 1972, Grades 6-8

GOLDEN GATE MIDDLE SCHOOL

Home of the Falcons

Opened in 1980, Grades 6-8

GULFVIEW MIDDLE SCHOOL

Home of the Panthers

Opened in 1950, Grades 6-8

IMMOKALEE MIDDLE SCHOOL

Home of the Indians

Opened in 1989, Grades 6-8

MANATEE MIDDLE SCHOOL

Home of the Hurricanes

Opened in 1993, Grades 6-8

NORTH NAPLES MIDDLE SCHOOL

Home of the Wildcats

Opened in 2003, Grades 6-8

OAKRIDGE MIDDLE SCHOOL

Home of the Bulldogs

Opened in 1992, Grades 6-8

PINE RIDGE MIDDLE SCHOOL

Home of the Panthers

Opened in 1973, Grades 6-8

HIGH SCHOOLS

Collier County Public Schools has ten high schools.

AUBREY ROGERS HIGH SCHOOL

Home of the Patriots

Opened in 2023, Grades 9-12

BARRON COLLIER HIGH SCHOOL

Home of the Cougars

Opened in 1977, Grades 9–12

EVERGLADES CITY SCHOOL

Home of the Gators

Opened in 1956, grades K–12

GOLDEN GATE HIGH SCHOOL

Home of the Titans

Opened in 2003, Grades 9-12

GULF COAST HIGH SCHOOL

Home of the Sharks

Opened in 1996, Grades 9-12

IMMOKALEE HIGH SCHOOL

Home of the Indians

Opened in 1973, Grades 9-12

LORENZO WALKER TECHNICAL HIGH SCHOOL

Home of the Mustangs

Opened in 2006, Grades 9-12

LELY HIGH SCHOOL

Home of the Trojans

Opened in 1973, Grades 9-12

NAPLES HIGH SCHOOL

Home of the Golden Eagles

Opened in 1960, Grades 9-12

PALMETTO RIDGE HIGH SCHOOL

Home of the Bears

Opened in 2001, Grades 9-12

ALTERNATIVE SCHOOLS & PROGRAMS

Collier County Public Schools has ten alternative schools/programs.

BEACON HIGH SCHOOL (Naples)

Alternative Education Center

BEACON HIGH SCHOOL (Immokalee)

Bethune Education Center

NEW BEGINNINGS (Naples)

Alternative Education Center

NEW BEGINNINGS (Immokalee)

Bethune Education Center

PACE CENTER FOR GIRLS

THE PHOENIX PROGRAM (Naples)

Alternative Education Center

THE PHOENIX PROGRAM (Immokalee)

Bethune Education Center

TEENAGERS AS PARENTS PROGRAM (Naples)

Golden Gate High School

TEENAGERS AS PARENTS PROGRAM (Immokalee)

Immokalee High School

COLLIER JUVENILE DETENTION CENTER

Collier County Jail

ADULT & POST-SECONDARY

Collier County Public Schools has three adult and post-secondary schools.

ADULT WORKFORCE EDUCATION

Opened in 1980

IMMOKALEE TECHNICAL COLLEGE

Opened in 2008

LORENZO WALKER TECHNICAL COLLEGE

Opened in 1987

CHARTER SCHOOLS

Collier County Public Schools has ten charter schools.

AUTISM COLLIER CHARTER SCHOOL

Opened in 2025, grades K-12+

BRIDGEPREP ACADEMY OF COLLIER

Opened in 2018, grades K-8

GULF COAST CHARTER ACADEMY

Opened in 2013, grades K-8

IMMOKALEE COMMUNITY ACADEMY

Opened in 1998, grades K-8

MARCO ISLAND ACADEMY

Opened in 2011, grades 9-12

INNOVATION PREPARATORY ACADEMY OF NAPLES

Opened in 2017, grades K-8

MARCO ISLAND CHARTER MIDDLE SCHOOL

Opened in 2006, grades 6-8

MASON CLASSICAL ACADEMY

Opened in 2014, grades K-12

NAPLES CLASSICAL ACADEMY

Opened in 2021, grades K-12

OPTIMA CLASSICAL ACADEMY

Opened in 2022, grades K-12

District Strategic Priorities and Future Direction

Strategic Plan 2025–2029

Collier County Public Schools will enter Year 3 of its strategic plan focused on deepening implementation, scaling successful initiatives, and accelerating measurable outcomes. Building on prior years, the District will emphasize sustained academic gains, operational efficiency, and workforce stability, while continuing to align education with community and economic needs.

Aligning Resources with Strategic Priorities

The FY27 budget reflects the District's commitment to advancing the goals outlined in the 2025–2029 Strategic Plan. Financial and human resources have been strategically allocated to support Academic Excellence, Safe Learning Environments, Fiscal Responsibility and Workplace Efficiency, Recruitment and Retention, and Communication and Engagement.

Investments in Academic Excellence support direct classroom instruction, instructional support services, professional learning, instructional technology, exceptional student education, literacy and mathematics initiatives, early learning programs, advanced academics, English language learner services, and career and technical education pathways. These investments are designed to ensure all students have access to high-quality learning opportunities and the resources needed to achieve academic success.

The District remains committed to providing a Safe Learning Environment through investments in school safety personnel, mental health services, security infrastructure, access control systems, security cameras, fire safety improvements, facility hardening projects, and cybersecurity initiatives. These resources help create and maintain safe, secure, and supportive learning environments for students and staff.

Through its focus on Fiscal Responsibility and Workplace Efficiency, CCPS continues to emphasize long-range financial planning, transparent reporting practices, budget transparency initiatives, process automation, procurement improvements, technology modernization, strategic capital investments, and construction and renovation projects. Key activities include Quarterly Audit Committee reviews, public budget workshops, production of the Annual Comprehensive Financial Report, and ongoing enhancements to budget forecasting tools and operational processes.

The District's commitment to Recruitment and Retention recognizes that employees are its greatest asset. Resources support competitive compensation, employee benefits, substitute staffing, workforce development, recruitment initiatives, leadership development, succession planning, employee engagement programs, and other efforts that attract, develop, support, and retain high-quality staff.

Investments in Communication and Engagement strengthen relationships with parents, employees, community members, business partners, and other stakeholders. These efforts include Communications and Community Engagement Department operations, communication system enhancements, parent and community outreach initiatives, stakeholder engagement opportunities, school-business partnerships, strategic outreach activities, and public transparency efforts.

Many expenditures support multiple strategic priorities, reflecting the interconnected nature of the District's programs, services, and operations. Collectively, these investments demonstrate the District's continued commitment to aligning resources with student success, organizational effectiveness, and the priorities established in the 2025–2029 Strategic Plan.

Strategic Priority Investments

Strategic Priority	Key FY26-27 Investments	Approximate FY26-27 Cost
Academic Excellence	Direct classroom instruction, instructional support services, professional learning, instructional technology, exceptional student education, literacy and mathematics initiatives, early learning programs, advanced academics, English language learner services, and career and technical education pathways.	$603M
Safe Learning Environment	School safety personnel, mental health services, security infrastructure, facility hardening, access control enhancements, security cameras, fire safety improvements, and cybersecurity initiatives.	$7.1M
Fiscal Responsibility & Workplace Efficiency	Long-range financial planning, budget transparency initiatives, Quarterly Audit Committee reviews, public budget workshops, Annual Comprehensive Financial Report production, budget forecasting software, process improvements, procurement enhancements, technology modernization, construction of new schools, and facility renovations.	$7.5M
Recruitment & Retention	Competitive compensation, employee benefits, substitute staffing, workforce development, leadership development, recruitment initiatives, succession planning, employee engagement programs, and employee support services.	$600M
Communication & Engagement	Communications & Community Engagement Department operations, communication platform enhancements, parent and community outreach, stakeholder engagement opportunities, school-business partnerships, strategic outreach activities, and public transparency initiatives.	$3.7M

District School Board Financial Policies

State Statutes

Florida Statutes and public law govern the financial operations of all Florida public education institutions. The Superintendent of Schools and designated staff are responsible for keeping adequate records and accounts of all financial transactions as prescribed by the Commissioner of Education (Financial and Program Cost Accounting and Reporting for Florida Schools, 2001). This manual is incorporated in Rule 6A-1.001, Florida Administrative Code, pursuant to requirements of Section 1010.01, Florida Statutes.

In accordance with Section 1011.02, Florida Statutes, the Superintendent is responsible for preparing an annual balanced budget for adoption by the School Board. This process includes public transparency through advertising and two required public hearings. The final budget must be submitted to the Florida Department of Education and include legislatively determined amounts for required local effort revenue. All component funds within the budget must be balanced, meaning proposed expenditures, including transfers and ending fund balances, must not exceed anticipated revenues, beginning fund balances, and incoming transfers.

School Board Policies

To ensure compliance with the above statute, the School Board has adopted the following policies and committed the District's talents and resources towards enhancing the opportunity for each student to reach their highest potential. While our vision is to educate today's students to succeed in tomorrow's world, each policy will be reviewed and/or revised within five (5) years of the policy's last review. This ensures that they continue to be relevant regarding the needs of the District and comply with the current requirements of The School Board's governing laws and rules.

Policy 6100 – Uniform Records and Accounts:
This policy establishes the District's framework for maintaining accurate, transparent, and reliable financial records. It requires that all financial transactions be recorded and reported in accordance with applicable laws, state regulations, and governmental accounting standards, while supporting strong internal controls to safeguard public funds, prevent fraud and misuse, and ensure responsible stewardship of District resources. The policy also defines how fund balances are categorized and reported, and requires regular financial reporting to the School Board to promote accountability and informed financial decision-making.

Policy 6144 – Investment Policy:
This policy establishes guidelines for the safe and responsible investment of School District funds. It is designed to ensure that public monies are invested prudently, remain available to meet operational and capital needs, and earn a reasonable return while prioritizing the preservation of principal and liquidity. The policy defines authorized investments, diversification requirements, internal controls, oversight responsibilities, and reporting standards to safeguard taxpayer resources, manage financial risk, and ensure compliance with Florida law and accepted public-sector investment practices.

Policy 6210 – Fiscal Planning:
This policy establishes the framework for the District's long-term financial planning, budgeting, and fiscal oversight. It requires the School Board to develop, publicly advertise, adopt, and monitor the annual budget in accordance with Florida law, promoting transparency and accountability to the community. The policy also emphasizes fiscal responsibility by maintaining adequate reserve balances and establishing a strategic reserve

of 4.8% in operating funds to help protect the District's financial stability. In addition, the policy requires regular independent audits to verify the accuracy and integrity of the District's financial records.

Policy 6220 – Budget Preparation:
This policy establishes the process for developing, reviewing, and adopting the District's annual budget. It assigns responsibility to the Superintendent for preparing a budget that aligns financial resources with educational priorities, incorporates budgeted reserves, and follows the format required by the Florida Department of Education. The policy also ensures public transparency and Board oversight by requiring review and adoption of the budget in accordance with Florida's Truth in Millage (TRIM) process before submission to the State.

Policy 6233 – District Budgets:
This policy governs the preparation, implementation, and ongoing monitoring of the District's budget to ensure financial resources are allocated and managed in accordance with Florida law and School Board priorities. It establishes procedures for budget administration, amendments, and Board oversight while promoting the equitable distribution of resources throughout the District. The policy also emphasizes fiscal stability by requiring a balanced budget, regular monitoring of fund balances, maintenance of adequate reserves, and early corrective action when financial indicators suggest potential budgetary concerns.

For more information and a comprehensive list of School Board policies, please visit:

https://www.collierschools.com/exploreccps/policies-and-procedures

Budget Process Regulations

District Budget Process

The budget process for Collier County Public Schools is governed by Florida statutes, State Board of Education rules, and School Board policies. Together, these requirements establish how the District develops, adopts, manages, and reports its annual budget.

Florida Statutes – Chapter 1011 (Planning and Budgeting)

Chapter 1011 serves as the primary legal framework for school district budgeting in Florida. Under this chapter, each school district must maintain a budget system that complies with state requirements.

The School Board is responsible for:

- Preparing, adopting, and submitting an annual operating budget to the Commissioner of Education.
- Adopting both tentative and final budgets.
- Conducting public hearings before budget adoption.

The statute also governs:

- Budget preparation and implementation
- Expenditures and use of funds
- Revenue sources and fund allocations
- Debt, loans, and other financial obligations

Districts are required to maintain balanced budgets and adhere to state rules regarding spending authority and fiscal accountability.

Fiscal Transparency – Section 1011.035

Florida law requires school districts to make budget information available to the public in a clear and accessible manner.

Districts must publish:

- Proposed budgets
- Tentative budgets
- Final adopted budgets
- Financial and expenditure information

These requirements support transparency, accountability, and public participation in the budget process.

Florida Education Finance Program (FEFP)

Chapter 1011, Part II, governs funding through the Florida Education Finance Program (FEFP), which is the primary source of state education funding.

The FEFP establishes:

- State funding formulas
- Local property tax authority (millage)

- Allocation of funds for programs such as transportation and class-size compliance

Truth in Millage (TRIM) Law – Chapter 200, Florida Statutes

The Truth in Millage (TRIM) Act establishes the procedures school districts must follow when setting property tax rates and adopting annual budgets.

Key requirements include:

- Public notice of proposed tax rates and budgets
- Mandatory tentative and final budget hearings
- Statutory timelines for budget adoption
- Procedures for establishing millage rates

The District must report proposed tax rates and hearing dates to the Property Appraiser, and taxpayers must be notified through TRIM notices.

Florida Administrative Code and State Board Rules

State Board of Education rules provide technical requirements for budget preparation, submission, and financial reporting.

For example, Rule 6A-1.0071 of the Florida Administrative Code establishes standards that promote:

- Consistent budget formats
- Uniform financial reporting
- Compliance with state accounting and funding requirements

General Appropriations Act

Each year, the Florida Legislature adopts the General Appropriations Act, which determines statewide education funding levels.

The Act establishes:

- Total funding available for public education
- FEFP allocations for each school district

Collier County Public Schools develops its budget within these funding parameters and statutory requirements.

School Board Policies and District Procedures

District budget practices are guided by local policies and procedures that align with state law and administrative rules.

The budget process includes:

- Planning
- Budget development
- Review and evaluation
- Adoption
- Ongoing monitoring

District administration also provides regular financial reports to the School Board and processes budget amendments as needed throughout the year.

Budget decisions are guided by the District's commitment to:

- Supporting student achievement
- Allocating resources equitably
- Maintaining fiscal responsibility and compliance

Auditing and Financial Reporting

The District prepares an Annual Comprehensive Financial Report (ACFR) and is subject to independent audits and state oversight.

These reviews help ensure:

- Accurate financial reporting
- Proper stewardship of public funds
- Compliance with applicable laws, regulations, and accounting standards

Summary

Collier County Public Schools' budget process is governed by a framework that includes:

- Florida Statutes, Chapter 1011
- Truth in Millage (TRIM) requirements, Chapter 200
- Florida Administrative Code and State Board rules
- The annual General Appropriations Act
- Local School Board policies and procedures

This framework requires a balanced annual budget, public hearings, transparent reporting, compliance with state funding requirements, and ongoing financial monitoring and accountability.

District Fund Structure

General Fund

The General Fund is the primary operating fund of the District and is used to account for all financial resources not required to be reported in another fund. It supports the day-to-day instructional and administrative operations of schools, including salaries, benefits, utilities, supplies, and other general expenses.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources and the payment of principal and interest on long-term debt. These funds ensure the District meets its obligations related to bond issuances and other financed capital projects.

Capital Fund

The Capital Projects Fund is used to account for financial resources designated for the acquisition, construction, renovation, and maintenance of school facilities and infrastructure. This includes expenditures on land, buildings, equipment, and major facility improvements.

Special Revenue Fund

The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for particular purposes. These include:

- Nutrition Services: Accounts for revenues and expenditures related to the District's school meal programs, including federal reimbursements and food service operations.
- Grants: Tracks funds received from federal, state, and local grant programs that must be used for designated purposes in accordance with grant requirements.
- School Activity Fund: Accounts for funds generated and used at the school level, such as student activities, clubs, athletics, and fundraising efforts, which are managed in accordance with District guidelines.

Internal Service Fund

The Internal Service Fund is used to account for and the risk financing activities of the School District. Currently, the workers compensation program, group health benefits and insurance liabilities are reflected in the Internal Service Fund.

District Revenue and Expenditure Classifications

Description of Revenue

Revenue represents the financial resources received by the District to support educational programs, operations, and capital activities. In accordance with the Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book)*, revenues are classified by fund and source. Revenue sources generally include federal, state, and local funds, and are recognized and reported in accordance with applicable laws, regulations, and accounting standards.

The major revenue source categories are defined as follows:

Federal Direct (3100)

Revenues received directly from the federal government for programs and services. These funds typically include federal grants awarded directly to the District, such as impact aid or other federally administered programs.

Federal Through State and Local (3200)

Revenues received from federal sources that are distributed through the State of Florida or other local entities. This includes most federal education grants such as Title I, IDEA, and other federally funded programs administered by the Florida Department of Education.

State Sources (3300)

Revenues received from the State of Florida, including funding through the Florida Education Finance Program (FEFP), which is the primary source of operating revenue for school districts. This category also includes categorical funding, state grants, and other appropriations.

Local Sources (3400)

Revenues generated locally within the county. This includes:

- Property taxes (ad valorem taxes), including Required Local Effort and discretionary millage
- Payments in lieu of taxes
- Interest earnings
- Fees, rentals, and other locally generated revenues

Other Financing Sources / Transfers (3600)

Proceeds received from financing activities rather than operating revenues. This includes:

- Transfers from other funds
- Issuance of debt (e.g., bonds, loans)
- Capital lease proceeds
- These sources are used to support capital projects or other financing needs and are not considered recurring operating revenue.

The revenue classification system ensures that all funds received by the District are properly identified by source, supporting transparency, compliance, and accurate financial reporting.

The majority of CCPS funding is derived from state and local sources, with federal revenues providing targeted support for specific programs. Proper classification is essential to ensure compliance with funding requirements and to support effective budget planning and analysis.

Description of Appropriations by Object

Object classifications identify the type of goods and services obtained as a result of expenditures. Collier County Public Schools (CCPS) classifies expenditures by object in accordance with the Florida Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) and the Statewide Chart of Accounts.

The Red Book establishes seven major object categories for expenditures: Salaries, Employee Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay, and Other Expenses, along with an additional category for Other Financing Uses (e.g., transfers between funds). These categories are further subdivided to provide more detailed financial reporting. Unless otherwise required by the Florida Department of Education (FDOE), coding at the third digit of the object classification is optional.

The major object categories are defined as follows:

Salaries (100) – Amounts paid to employees of the District for services rendered in full-time, part-time, and substitute positions, including instructional, administrative, and support personnel.

Employee Benefits (200) – Amounts paid by the District on behalf of employees, including contributions to the Florida Retirement System (FRS), Social Security and Medicare, group insurance, workers' compensation, and unemployment compensation.

Purchased Services (300) – Amounts paid for services provided by individuals or organizations that are not District employees. This includes professional and technical services, contracted instructional services (such as charter school payments and virtual education providers), property and casualty insurance, repairs and maintenance services, rentals and leases, and communication services such as telephone, data, and fiber.

Energy Services (400) – Amounts paid for utility and energy costs, including electricity, natural gas, heating oil, gasoline, and diesel fuel.

Materials and Supplies (500) – Amounts paid for consumable items, including instructional supplies, textbooks, library materials (non-capitalized), periodicals, maintenance supplies, food, fuel-related products such as oil and grease, and transportation supplies such as tires and repair parts.

Capital Outlay (600) – Amounts paid for the acquisition or improvement of long-term assets. This includes land, buildings, construction and renovation projects, furniture, fixtures, equipment, vehicles, buses, computers, and capitalized library and audio-visual materials, in accordance with capitalization thresholds.

Other Expenses (700) – Amounts paid for expenditures not properly classified in other object categories, including dues and fees, judgments, and miscellaneous expenditures.

Other Financing Uses (900) – Transfers of resources between funds and other financing uses as defined by the Statewide Chart of Accounts.

Description of Appropriations by Function

Function classifications identify the purpose or objective of expenditures in accordance with the Florida Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) and the Statewide Chart of Accounts. Collier County Public Schools classifies expenditures by function to ensure consistency, transparency, and comparability across Florida school districts. The functional categories are defined as follows:

Instruction (5000) – Activities dealing directly with the interaction between teachers and students in the classroom or other instructional settings, including teaching, classroom materials, and related support.

Student Support Personnel Services (6100) – Activities that support students' physical, emotional, and social well-being, including attendance services, guidance counseling, social work, psychological services, health services, and parent involvement.

Instructional Media Services (6200) – Activities concerned with the selection, acquisition, preparation, and use of instructional materials, including the operation of media centers and libraries.

Instruction and Curriculum Development Services (6300) – Activities designed to improve instruction through curriculum development, instructional support, and evaluation of instructional programs.

Instructional Staff Training Services (6400) – Activities that contribute to the professional development and training of instructional personnel.

Instruction-Related Technology (6500) – Activities that support instruction through technology, including classroom technology, instructional software, and technical support directly related to teaching and learning.

School Board (7100) – Activities of the School Board, including expenditures for Board members, legal services, and external auditing.

General Administration (7200) – Activities performed by the Superintendent and executive staff in the overall leadership, direction, and management of district operations.

School Administration (7300) – Activities related to managing and directing individual schools, including principals, assistant principals, and related clerical support.

Facilities Acquisition and Construction (7400) – Activities associated with acquiring land, constructing new facilities, remodeling, and improving school sites.

Fiscal Services (7500) – Activities concerned with the fiscal operations of the District, including budgeting, accounting, payroll, financial reporting, and the receipt and disbursement of funds.

Food Services (7600) – Activities related to the preparation and serving of meals to students and staff, including operations of the school nutrition program.

Central Services (7700) – Activities that support other district functions, including planning, research, evaluation, human resources, purchasing, warehousing, printing, and distribution services.

Student Transportation Services (7800) – Activities related to transporting students to and from school, including vehicle operation, maintenance, and routing.

Operation of Plant (7900) – Activities concerned with keeping school facilities open and operational, including utilities, custodial services, and grounds maintenance.

Maintenance of Plant (8100) – Activities that maintain facilities and equipment in good working condition through repair and preventive maintenance.

Administrative Technology Services (8200) – Activities that support districtwide administrative technology systems, including enterprise applications, data systems, and network infrastructure for business operations.

Community Services (9100) – Activities that are not directly related to K–12 instruction, including community-based programs and certain internal account-related functions.

Debt Service (9200) – Expenditures for the repayment of principal and interest on outstanding debt, including bonds and certificates of participation.

District Fund Balance Classifications

In Florida public schools, fund balances are classified into five standard categories based on the restrictions placed on their use. These categorizations (Non-spendable, Restricted, Committed, Assigned, and Unassigned) help CCPS maintain transparency, operational stability, and long-term financial health.

The five specific types of fund balances are defined as follows:

Non-spendable Fund Balance

Resources that cannot be spent because they are not in a spendable form (e.g., inventory, prepaid items) or are legally/contractually required to remain intact.

Restricted Fund Balance

Amounts constrained by external parties (e.g., creditors, grantors, laws or regulations of other governments) or imposed by constitutional provisions or enabling legislation.

Committed Fund Balance

Amounts that can only be used for specific purposes determined by a formal, majority vote of a district's governing School Board. These constraints can only be removed or changed by taking the same formal action.

Assigned Fund Balance

Amounts intended to be used by the government for specific purposes but do not meet the criteria for restricted or committed classifications.

Unassigned Fund Balance

This is the residual classification for the General Fund. It represents spendable amounts that are not restricted, committed, or assigned to specific purposes.

- Strategic Reserve
    - Reserve balances are part of sound financial management and are required by Florida Statute and School Board Policy (6210). There are state financial reporting requirements for a school district that falls below 3% in reserves. Additionally, a school district that falls below 2% in reserves must notify the Commissioner of Education in writing. If the Commissioner determines a district does not have an adequate plan to avoid a financial emergency, the Commissioner must appoint a financial emergency board to take control of that district's finances. The District continues to budget reserves sufficient to meet legal requirements and will strive to maintain a total of 4.8% in strategic reserves.
- Reserve for Budget Shortfall
    - The District created a Reserve for Budget Shortfall to provide financial stability during extended periods of reduced funding and when per-student funding failed to keep pace with inflationary increases in operating costs. This forward-looking approach enabled the District to minimize reductions to student programs during periods of economic hardship. In recent years, however, the reserve has been used to offset rising costs. This year, in order to balance the FY26-27 budget, it has been fully depleted.

Basis of Accounting and Financial Reporting

Budgetary Basis of Accounting

The Board follows procedures established by State law and State Board of Education (SBE) rules in establishing budget balances for governmental funds, as described below:

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by State law and SBE rules.
- Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, student transportation services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the annual financial report.
- Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
- Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year end and encumbrances outstanding are honored from the subsequent year's appropriations.

Budget Administration and Management Process

The Budget Department is responsible for preparing and managing the District's annual budget and ensuring compliance with State budget adoption and reporting requirements. After the budget is adopted, the department monitors revenues and expenditures throughout the fiscal year to ensure that transactions are properly recorded and that spending remains within approved budget levels.

The Budget Department also provides support to schools and departments, maintains financial transparency, and supplies budget information to District leadership, the School Board, and the public.

Budget Development Process

The District follows a structured budget process that aligns available financial resources with operational needs, strategic priorities, and educational goals.

Step 1 – Planning

- Establish the budget calendar based on legislative and statutory deadlines.
- Develop revenue projections using anticipated student enrollment (FTE).
- Review current financial conditions and recurring expenditures.
- Identify District priorities, goals, and objectives.
- Establish budget assumptions and guidelines.

Step 2 – Budget Preparation

- Work with schools and departments to develop budget requests.
  - Schools use FTE formula (School Board Policy 6220)
  - Departments follow a zero-based budgeting model
- Identify funding needs for instructional programs and operational services.
- Review staffing, program, and resource requirements.

Step 3 – Budget Review

- Analyze departmental and school budget submissions.
- Review expenditure requests, staffing levels, and resource allocations.
- Make adjustments as necessary to align expenditures with available revenues.

Step 4 – Districtwide Budget Development

- Combine school and departmental budgets into a comprehensive District budget.
- Prepare budget recommendations for executive leadership and School Board review.

Step 5 – Public Hearings

- Conduct public hearings as required under the Truth in Millage (TRIM) Act.
- Superintendent presents the tentative and final budgets and proposed millage rates for School Board approval.

Step 6 – State Reporting

- Submit the adopted budget and all required documentation to the State of Florida.

Step 7 – Budget Implementation

- Implement the approved budget.
- Distribute budget allocations to schools and departments.

Step 8 – Monitoring and Evaluation

- Monitor revenues and expenditures throughout the year.
- Process budget amendments when necessary.
- Provide regular financial reports to the School Board

Budget Timeline

February

- Receive K-12 FTE Estimates from Office of Economic and Demographic Research
- Finalize enrollment projections
- Begin Capital Improvement Planning and priotize Projects

March

- Plan and develop School and Department budget templates
- Health Insurance Projections from Advisor (WTW)
- Legislative Session concludes
- Mid-Year Budget Workshop

April

- Receive School and Department funding requests
- Update budgets based on the FEFP 4th Calculation
- Review School and Department funding requests
- Release of new FRS rates
- Estimates received from Insurance Broker

May

- Receive FEFP 1st Calculation Conference Report
- Priortization and Alignment of Funding Requests
- Legislative Special Session
- Capital Improvement Plan to School Board
- Budget Workshop

June

- Receive Preliminary Estimated Certified Property Tax Values
- Governor signs Final Budget into law

July

- Receive Taxable Values on July 1st
- TRIM Ad posted to County Website
- Receive Required Local Effort (RLE) Millage Rate
- Superintendent sends Budget to School Board for Approval
- Tentative Budget Public Hearing

August

- Finalize budget following Tentative budget approval
- Prepare and print Final Budget Book

September

- Annual Financial Report (AFR) submitted to School Board
- Final Budget Public Hearing
- Budget Submitted to FLDOE and DOR
- TRIM Certification
- Certify DR-422 to the Property Appraiser

Capital Budget Process and Planning

The Five-Year Capital Improvement Program (CIP) serves as the foundation for the District's capital planning process. The program helps ensure that school facilities continue to support student enrollment, educational programs, safety requirements, and operational needs.

Annual Planning Activities

- Update five-year enrollment forecasts for each school.
- Compare projected enrollment with available school capacity.
- Review and update facility and program data as needed.
- Identify capital and operational solutions to address growth and class-size requirements.
- Evaluate available financial resources.
- Revise the Five-Year Capital Improvement Program as necessary.
- Finalize the Five-Year Capital Improvement Program.
- Adopt the capital budget for the upcoming fiscal year.

The planning process incorporates requirements associated with the Educational Plant Survey and the Florida Inventory of School Houses (FISH). These tools help guide facility planning and capital investment decisions.

The District also maintains a comprehensive maintenance and renewal program focused on replacing aging building components such as roofs, HVAC systems, flooring, and other critical infrastructure. Prioritizing preventive maintenance helps preserve facility conditions, improve energy efficiency, and extend the useful life of District assets.

Capital projects are prioritized based on identified needs, available funding, and long-term District goals. Essential maintenance projects receive priority consideration, followed by facility modernization, renovation, and new construction projects. The capital budget is reviewed regularly to ensure that facilities continue to support current and future educational needs and remain consistent with the Capital Outlay Five-Year Work Plan and the legislatively required Five-Year Fiscal Forecast.

Other Sustainable Local Revenue Sources

Other Sustaining Local Revenue Sources represent recurring, locally generated revenues that support ongoing district operations but are not directly tied to ad valorem taxes or major state funding stream. These revenues, while smaller in scale, contribute to the financial flexibility and operational sustainability of the District.

Key components of this category include facility-related revenues such as cell tower leases, programmatic revenue, locally generated donations, proceeds from surplus equipment sales, and interest earnings. While some of these revenues fluctuate annually, the District monitors trends and incorporates conservative estimates to ensure sensible budgeting practices.

COLLIER COUNTY PUBLIC SCHOOLS
2026-2027 BUDGET BOOK

FINANCIAL

Artwork by Adriana Manasse, 5th Grade, Village Oaks Elementary

Table of Contents

"The education of children is a fundamental value of the people of the State of Florida. It is, therefore, a paramount duty of the state to make adequate provision for the education of all children residing within its borders. Adequate provision shall be made by law for a uniform, efficient, safe, secure, and high-quality system of free public schools that allows students to obtain a high-quality education."

- Article IX, Section 1, Florida Constitution

Financial Overview

Description of Revenues by Source

Revenue classifications identify the source of funds received to support district operations. Collier County Public Schools (CCPS) classifies revenues in accordance with the Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book)* and the Statewide Chart of Accounts.

The Red Book establishes major revenue source categories that reflect the origin of funding used in school district budgets. These categories are further subdivided for detailed financial reporting. Unless otherwise required by the Florida Department of Education (FDOE), coding at the third digit of the revenue classification is optional.

The major revenue source categories are defined as follows:

Federal Direct (3100)

Revenues received directly from the federal government for programs and services. These funds typically include federal grants awarded directly to the District, such as impact aid or other federally administered programs.

Federal Through State and Local (3200)

Revenues received from federal sources that are distributed through the State of Florida or other local entities. This includes most federal education grants such as Title I, IDEA, and other federally funded programs administered by the Florida Department of Education.

State Sources (3300)

Revenues received from the State of Florida, including funding through the Florida Education Finance Program (FEFP), which is the primary source of operating revenue for school districts. This category also includes categorical funding, state grants, and other appropriations.

Local Sources (3400)

Revenues generated locally within the county. This includes:

- Property taxes (ad valorem taxes), including Required Local Effort and discretionary millage
- Payments in lieu of taxes
- Interest earnings
- Fees, rentals, and other locally generated revenues

Other Financing Sources / Transfers (3600)

Proceeds received from financing activities rather than operating revenues. This includes:

- Transfers from other funds
- Issuance of debt (e.g., bonds, loans)
- Capital lease proceeds

These sources are used to support capital projects or other financing needs and are not considered recurring operating revenue.

The revenue classification system ensures that all funds received by the District are properly identified by source, supporting transparency, compliance, and accurate financial reporting.

The majority of CCPS funding is derived from state and local sources, with federal revenues providing targeted support for specific programs. Proper classification is essential to ensure compliance with funding requirements and to support effective budget planning and analysis.

Summary of Revenues and Transfers – All Funds – Chart

Summary of Revenues and Transfers (All Funds Combined)					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Federal Direct Sources	$ 6,942,320	$ 7,105,694	$ 7,874,862	$ 7,748,295	$ 7,479,717
Federal Through State	$ 172,859,433	$ 119,680,014	$ 75,009,567	$ 67,312,153	$ 64,437,680
State Sources	$ 100,591,325	$ 94,435,014	$ 88,848,190	$ 80,600,589	$ 93,750,170
Local Sources	$ 738,676,041	$ 832,867,442	$ 863,684,133	$ 880,907,709	$ 845,634,633
Transfers In	$ 80,705,424	$ 88,635,037	$ 107,245,684	$ 97,372,179	$ 91,922,653
Other Financing Sources	$ 74,530	$ 3,338,745	$ 10,328,730	$ 937,188	$ 40,000
Total Revenue	**$ 1,099,849,072**	**$ 1,146,061,945**	**$ 1,152,991,166**	**$ 1,134,878,112**	**$ 1,103,264,854**

Description of Fund Structure

Revenue classifications identify the source of funding received to support district operations. Collier County Public Schools (CCPS) follows the Florida Department of Education's Red Book and the Statewide Chart of Accounts when classifying revenues.

- **1XX General Fund** – The district's primary operating fund used for day-to-day activities such as instruction, administration, transportation, and maintenance.
- **2XX Debt Service Funds** – Used to account for resources dedicated to paying debt principal and interest, including bonds and loans.
- **3XX Capital Projects Funds** – Used for construction, renovations, land acquisition, major equipment purchases, and other capital improvements. Common funding sources include PECO, CO&DS, capital millage, bonds, and sales taxes.
- **4XX Special Revenue Funds** – Used for restricted revenues designated for specific programs. Examples include Food Services (410), Federal Programs (420), and COVID-19 relief funds such as ESSER and ARP grants.
- **7XX Internal Service Funds** – Account for services provided internally within the district, such as self-insurance and consortium operations, on a cost-reimbursement basis.

Description of Appropriations by Object

Object classifications identify the type of goods and services obtained as a result of expenditures. Collier County Public Schools (CCPS) classifies expenditures by object in accordance with the Florida Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) and the Statewide Chart of Accounts.

The Red Book establishes seven major object categories for expenditures: Salaries, Employee Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay, and Other Expenses, along with an additional category for Other Financing Uses (e.g., transfers between funds). These categories are further subdivided to provide more detailed financial reporting. Unless otherwise required by the Florida Department of Education (FDOE), coding at the third digit of the object classification is optional.

The major object categories are defined as follows:

Salaries (100) – Amounts paid to employees of the district for services rendered in full-time, part-time, and substitute positions, including instructional, administrative, and support personnel.

Employee Benefits (200) – Amounts paid by the district on behalf of employees, including contributions to the Florida Retirement System (FRS), Social Security and Medicare, group insurance, workers' compensation, and unemployment compensation.

Purchased Services (300) – Amounts paid for services provided by individuals or organizations that are not district employees. This includes professional and technical services, contracted instructional services (such as charter school payments and virtual education providers), property and casualty insurance, repairs and maintenance services, rentals and leases, and communication services such as telephone, data, and fiber.

Energy Services (400) – Amounts paid for utility and energy costs, including electricity, natural gas, heating oil, gasoline, and diesel fuel.

Materials and Supplies (500) – Amounts paid for consumable items, including instructional supplies, textbooks, library materials (non-capitalized), periodicals, maintenance supplies, food, fuel-related products such as oil and grease, and transportation supplies such as tires and repair parts.

Capital Outlay (600) – Amounts paid for the acquisition or improvement of long-term assets. This includes land, buildings, construction and renovation projects, furniture, fixtures, equipment, vehicles, buses, computers, and capitalized library and audio-visual materials, in accordance with capitalization thresholds.

Other Expenses (700) – Amounts paid for expenditures not properly classified in other object categories, including dues and fees, judgments, and miscellaneous expenditures.

Other Financing Uses (900) – Transfers of resources between funds and other financing uses as defined by the Statewide Chart of Accounts.

Summary of Expenditures by Object – All Funds – Chart

Summary of Expenditures by Object (All Funds Combined)					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Salaries	$ 364,663,047.62	$ 389,833,986.49	$ 413,218,532.36	$ 412,697,937.14	$ 401,777,925.15
Benefits	$ 122,733,555.13	$ 140,249,717.17	$ 152,797,860.13	$ 162,298,672.16	$ 170,375,377.33
Purchased Services	$ 64,843,743.78	$ 75,006,556.18	$ 76,822,670.16	$ 78,194,384.83	$ 80,143,528.87
Charter Schools	$ 49,863,478.12	$ 53,842,379.00	$ 54,929,603.00	$ 63,462,651.00	$ 79,989,070.00
Energy Services	$ 16,271,997.29	$ 16,791,243.33	$ 17,298,506.29	$ 19,957,735.01	$ 21,588,758.07
Materials and Supplies	$ 41,369,271.45	$ 37,648,101.06	$ 38,692,698.90	$ 33,731,749.44	$ 51,971,314.39
Capital Outlay	$ 113,396,526.67	$ 96,005,222.53	$ 182,229,921.03	$ 162,759,679.62	$ 237,770,294.15
Other Expenses	$ 121,991,594.81	$ 135,608,017.51	$ 133,878,242.33	$ 140,003,067.62	$ 120,831,469.47
Transfers and Remittances	$ 80,656,235.41	$ 88,544,557.43	$ 107,138,602.29	$ 97,316,374.12	$ 91,922,652.88
Total Expenditures	**$ 975,789,450.28**	**$ 1,033,529,780.70**	**$ 1,177,006,636.49**	**$ 1,170,422,250.94**	**$1,256,370,390.31**

Description of Appropriations by Function

Function classifications identify the purpose or objective of expenditures in accordance with the Florida Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) and the Statewide Chart of Accounts. Collier County Public Schools classifies expenditures by function to ensure consistency, transparency, and comparability across Florida school districts. The functional categories are defined as follows:

Instruction (5100) – Activities dealing directly with the interaction between teachers and students in the classroom or other instructional settings, including teaching, classroom materials, and related support.

Student and Instructional Support (6100) – Activities that support students' physical, emotional, and social well-being, including attendance services, guidance counseling, social work, psychological services, health services, and parent involvement.

Instructional Media Services (6200) – Activities concerned with the selection, acquisition, preparation, and use of instructional materials, including the operation of media centers and libraries.

Instruction and Curriculum Development Services (6300) – Activities designed to improve instruction through curriculum development, instructional support, and evaluation of instructional programs.

Instructional Staff Training Services (6400) – Activities that contribute to the professional development and training of instructional personnel.

Instruction-Related Technology (6500) – Activities that support instruction through technology, including classroom technology, instructional software, and technical support directly related to teaching and learning.

School Board (7100) – Activities of the School Board, including expenditures for Board members, legal services, and external auditing.

General Administration (7200) – Activities performed by the Superintendent and executive staff in the overall leadership, direction, and management of district operations.

School Administration (7300) – Activities related to managing and directing individual schools, including principals, assistant principals, and related clerical support.

Facilities Acquisition and Construction (7400) – Activities associated with acquiring land, constructing new facilities, remodeling, and improving school sites.

Fiscal Services (7500) – Activities concerned with the fiscal operations of the district, including budgeting, accounting, payroll, financial reporting, and the receipt and disbursement of funds.

Food Services (7600) – Activities related to the preparation and serving of meals to students and staff, including operations of the school nutrition program.

Central Services (7700) – Activities that support other district functions, including planning, research, evaluation, human resources, purchasing, warehousing, printing, and distribution services.

Student Transportation Services (7800) – Activities related to transporting students to and from school, including vehicle operation, maintenance, and routing.

Operation of Plant (7900) – Activities concerned with keeping school facilities open and operational, including utilities, custodial services, and grounds maintenance.

Maintenance of Plant (8100) – Activities that maintain facilities and equipment in good working condition through repair and preventive maintenance.

Administrative Technology Services (8200) – Activities that support districtwide administrative technology systems, including enterprise applications, data systems, and network infrastructure for business operations.

Community Services (9100) – Activities that are not directly related to K–12 instruction, including community-based programs and certain internal account-related functions.

Debt Service (9200) – Expenditures for the repayment of principal and interest on outstanding debt, including bonds and certificates of participation.

Summary of Expenditures by Function – All Funds - Chart

Summary of Expenditures by Function - All Funds Combined					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Instruction	$ 430,691,396.79	$ 459,570,570.85	$ 488,065,236.54	$ 488,540,301.95	$ 536,037,785.52
Pupil Personnel Services	$ 28,947,438.62	$ 31,484,516.88	$ 33,302,082.46	$ 33,618,530.84	$ 33,324,618.75
Instructional Media Services	$ 7,787,766.73	$ 8,429,880.06	$ 9,169,327.14	$ 9,694,263.56	$ 9,927,679.90
Instructional and Curriculum Development Services	$ 19,964,811.57	$ 20,484,560.02	$ 21,286,779.09	$ 21,780,926.26	$ 20,804,008.05
Instructional Staff Training	$ 12,754,167.63	$ 13,625,674.49	$ 12,846,832.93	$ 11,553,951.43	$ 10,894,958.98
Instruction Related Technology	$ 2,484,554.73	$ 2,317,197.24	$ 2,294,273.71	$ 2,426,456.63	$ 2,419,011.24
Board of Education, Legal and Audits	$ 1,771,280.49	$ 1,652,648.53	$ 3,022,986.53	$ 2,489,494.43	$ 3,315,785.31
General Administration	$ 6,696,130.23	$ 6,141,841.29	$ 4,871,327.03	$ 4,499,500.38	$ 4,761,045.97
School Administration	$ 41,780,728.65	$ 44,408,065.74	$ 45,287,152.14	$ 44,806,480.11	$ 47,096,530.50
Facilities Acquisition and Construction	$ 88,218,073.56	$ 78,314,670.11	$ 161,888,988.79	$ 151,385,938.52	$ 211,390,877.43
Fiscal Services	$ 4,189,494.88	$ 4,571,323.03	$ 4,977,314.42	$ 5,122,602.35	$ 5,556,421.97
Food Services	$ 30,850,700.98	$ 31,920,649.19	$ 31,684,422.71	$ 31,064,895.03	$ 31,056,800.84
Central Services	$ 78,726,741.08	$ 90,376,035.06	$ 90,742,780.20	$ 98,506,871.82	$ 103,186,885.61
Pupil Transportation Services	$ 32,336,962.18	$ 32,032,919.73	$ 37,304,869.03	$ 41,535,371.80	$ 44,144,937.60
Operation of Plant	$ 42,196,116.76	$ 50,828,066.95	$ 52,059,110.45	$ 55,233,846.12	$ 61,408,047.06
Maintenance of Plant	$ 19,537,885.83	$ 23,957,025.54	$ 25,178,212.89	$ 26,262,153.36	$ 30,076,302.84
Administrative Technology Services	$ 6,127,375.37	$ 5,914,289.94	$ 6,995,842.80	$ 7,519,856.01	$ 9,046,039.86
Debt Service/Other	$ 40,071,588.79	$ 38,955,288.62	$ 38,890,495.34	$ 37,064,436.22	$ -
Transfer of Funds	$ 80,656,235.41	$ 88,544,557.43	$ 107,138,602.29	$ 97,316,374.12	$ 91,922,652.88
Total Expenditures	**$ 975,789,450.28**	**$ 1,033,529,780.70**	**$ 1,177,006,636.49**	**$ 1,170,422,250.94**	**$ 1,256,370,390.31**

Financial Outlook and Fund Balance Management

Major Shifts from the Current Year

Collier County Public Schools (CCPS) continues to experience changes in both revenues and expenditures

that directly influence its financial outlook. On the revenue side, the most significant driver remains funding through the Florida Education Finance Program (FEFP), which is largely dependent on student enrollment and annual legislative appropriations. Any changes in enrollment, adjustments to the Base Student Allocation, or modifications to Florida's education funding formula can significantly impact district revenues. While state funding has generally increased over time, future growth remains dependent upon state economic conditions and budget priorities.

Local property tax revenues continue to be a major source of funding and have benefited from sustained increases in Collier County property values. Growth in taxable values has generated additional revenue through Required Local Effort (RLE), discretionary operating millage, and capital millage. However, as property values begin to normalize following periods of rapid appreciation, future revenue growth may moderate compared to recent years.

Over the past several years, the District received revenues from non-recurring sources, such as Coronavirus Aid, Relief and Economic Security (CARES), Coronavirus Response and Relief Supplemental Appropriation (CRRSA), Elementary and Secondary School Emergency Relief (ESSER), and American Rescue Plan (ARP). These non-recurring funding sources expired at the end of September 2024.

On the expenditure side, personnel-related costs continue to be the most significant budgetary pressure. As salaries, healthcare costs, retirement contributions, and other employee benefits increase, expenditures in Instruction, Student Support Services, and School Administration continue to outpace inflation. Additional investments in student mental health services, school safety initiatives, technology integration, and academic support programs have also contributed to expenditure growth.

Transportation, operations, and maintenance costs have experienced upward pressure from rising fuel prices, utility costs, insurance premiums, and facility maintenance requirements. In addition, capital projects face continued challenges from construction inflation, labor shortages, and increased material costs, resulting in higher project budgets than in previous years.

District Fund Balance Classifications

In Florida public schools, fund balances are classified into five standard categories based on the restrictions placed on their use. These categorizations (Non-spendable, Restricted, Committed, Assigned, and Unassigned) help CCPS maintain transparency, operational stability, and long-term financial health.

The five specific types of fund balances are defined as follows:

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Resources that cannot be spent because they are not in a spendable form (e.g., inventory, prepaid items) or are legally/contractually required to remain intact.

Restricted Fund Balance

Amounts constrained by external parties (e.g., creditors, grantors, laws or regulations of other governments) or imposed by constitutional provisions or enabling legislation.

Committed Fund Balance

Amounts that can only be used for specific purposes determined by a formal, majority vote of a district's governing School Board. These constraints can only be removed or changed by taking the same formal action.

Assigned Fund Balance

Amounts intended to be used by the government for specific purposes but do not meet the criteria for restricted or committed classifications.

Unassigned Fund Balance

This is the residual classification for the General Fund. It represents spendable amounts that are not restricted, committed, or assigned to specific purposes.

- Strategic Reserve
  - Reserve balances are part of sound financial management and are required by Florida Statute and School Board Policy (6210). There are state financial reporting requirements for a school district that falls below 3% in reserves. Additionally, a school district that falls below 2% in reserves must notify the Commissioner of Education in writing. If the Commissioner determines a district does not have an adequate plan to avoid a financial emergency, the Commissioner must appoint a financial emergency board to take control of that district's finances. The District continues to budget reserves sufficient to meet legal requirements and will strive to maintain a total of 4.8% in strategic reserves.
- Reserve for Budget Shortfall
  - The District created a Reserve for Budget Shortfall to provide financial stability during extended periods of reduced funding and when per-student funding failed to keep pace with inflationary increases in operating costs. This forward-looking approach enabled the District to minimize reductions to student programs during periods of economic hardship. In recent years, however, the reserve has been used to offset rising costs. This year, in order to balance the FY26-27 budget, it has been fully depleted.

Summary of General Fund Reserves Chart

Summary of General Fund Reserves					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Nonspendable Inventory	$ 952,519.04	$ 1,184,555.40	$ 1,335,467.84	$ 1,500,882.72	$ 1,500,882.72
Nonspendable Reserve for Prepaids	$ -	$ -	$ -	$ -	$ -
Total Nonspendable Reserves	**$ 952,519.04**	**$ 1,184,555.40**	**$ 1,335,467.84**	**$ 1,500,882.72**	**$ 1,500,882.72**
Restricted for Workforce Programs	$ 1,121,283.55	$ 2,011,687.70	$ 2,404,747.45	$ 1,818,678.38	$ 1,818,678.38
Restricted Future Textbook Adoption	$ 2,475,000.00	$ -	$ -	$ -	$ -
Restricted for Salary Enhancement	$ -	$ -	$ -	$ -	$ 2,888,121.00
Total Restricted Reserves	**$ 3,596,283.55**	**$ 2,011,687.70**	**$ 2,404,747.45**	**$ 1,818,678.38**	**$ 4,706,799.38**
Assigned for Low Performing Schools	$ 1,200,000.00	$ 1,200,000.00	$ 1,200,000.00	$ -	$ -
Assigned for FTE Audits	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ -
Assigned for FTE Shortfall/Proration	$ 5,000,000.00	$ 5,000,000.00	$ 5,000,000.00	$ 2,000,000.00	$ -
Assigned for Enterprise Software	$ 5,000,000.00	$ 15,000,000.00	$ 15,000,000.00	$ 15,000,000.00	$ -
Assigned for Family Empowerment Scholarship	$ 15,000,000.00	$ 12,510,654.00	$ 9,019,058.00	$ -	$ -
Total Assigned Reserves	**$ 26,400,000.00**	**$ 33,910,654.00**	**$ 30,419,058.00**	**$ 17,200,000.00**	**$ -**
Strategic Reserve	$ 29,000,000.00	$ 32,000,000.00	$ 31,400,000.00	$ 31,400,000.00	$ 31,400,000.00
Reserve for Future Budget Shortfall	$ 46,970,520.79	$ 53,081,450.57	$ 44,977,978.62	$ 13,985,438.42	$ -
Total Unassigned Reserves	**$ 75,970,520.79**	**$ 85,081,450.57**	**$ 76,377,978.62**	**$ 45,385,438.42**	**$ 31,400,000.00**
Total	**$ 106,919,323.38**	**$ 122,188,347.67**	**$ 110,537,251.91**	**$ 65,904,999.52**	**$ 37,607,682.10**

Changes in Fund Balances

Fund balance serves as the District's financial reserve and provides protection against unexpected revenue shortfalls, economic downturns, emergencies, and unforeseen expenditures.

When revenues exceed expenditures, fund balance increases and strengthens the District's financial position. Conversely, when expenditures grow faster than revenues or when one-time reserves are used to support ongoing operations, fund balance declines.

For CCPS, changes in fund balance are typically influenced by several factors:

- Variations in student enrollment and corresponding FEFP funding.
- Changes in local property tax revenues resulting from fluctuations in taxable values.
- Increasing personnel costs, including salaries and benefits.
- Inflationary pressures affecting transportation, utilities, maintenance, and construction.
- The use of fund balance to support strategic initiatives, capital investments, or temporary budget gaps.
- One-time state or federal funding that may not be available in future years.

If projected expenditures exceed recurring revenues over multiple years, the District may experience a gradual decline in unassigned and total fund balances. While reserves may be intentionally utilized for one-time priorities, continued reliance on fund balance to support recurring operational costs is generally not sustainable over the long term.

Strategies to Address Declining Fund Balance Trends

Budget forecasts indicate declining fund balances in certain funds. The District may use a combination of revenue enhancement, expenditure management, and long-term financial planning strategies to restore and maintain structural balance. Potential actions may include:

Expenditure Controls

- Reviewing staffing levels through attrition and vacancy management.
- Evaluating program effectiveness and prioritizing resources toward core instructional services.
- Limiting non-essential expenditures and discretionary spending.
- Implementing operational efficiencies in transportation, maintenance, and administrative functions.
- Controlling overtime, contracted services, and other variable expenditures.

Personnel Cost Management

- Aligning staffing allocations with enrollment trends.
- Carefully managing compensation increases within available recurring revenues.
- Evaluating healthcare and benefit plan costs to identify long-term savings opportunities.

Revenue Optimization

- Maximizing available state and federal grant opportunities.
- Monitoring property value growth and local revenue projections.
- Enhancing investment earnings through prudent cash management strategies.
- Pursuing eligible reimbursements, impact fees, and other local revenue opportunities.
- Evaluating a potential tax referendum.

Capital Planning

- Prioritizing capital projects based on facility needs and available funding.
- Deferring non-essential projects when appropriate.
- Utilizing statutorily compliant capital transfers to reduce pressure on operating funds.

Multi-Year Financial Planning

- Conducting regular long-range financial forecasting.
- Monitoring enrollment trends and legislative funding changes.
- Maintaining fund balance targets consistent with School Board policy and best practices.
- Developing corrective action plans early when structural imbalances are identified.

Overall Financial Outlook

CCPS continues to benefit from a strong local tax base, consistent state support through the FEFP, and diversified revenue streams. However, the District faces ongoing financial pressures from rising personnel costs, expanding student support needs, inflationary impacts, and increasing capital requirements. Maintaining adequate fund balances and aligning recurring expenditures with recurring revenues will remain critical to preserving long-term financial stability. Through proactive budget management, strategic planning, and continued monitoring of economic and enrollment trends, the District can position itself to effectively address future financial challenges while maintaining its commitment to high-quality educational services.

Summary Data for Funds

General Fund Overview

The General Fund, also known as the Operating Fund, supports the day-to-day operations of the District and represents the largest portion of operational expenditures that sustain our educational system. This fund also records revenues and expenses for programs such as Voluntary Pre-Kindergarten and Workforce Education. Comparisons among Florida school districts—such as per-student budgets or expenditure based on General Fund amounts.

General Fund Summary of Revenues and Transfers Chart

General Fund Summary of Revenues and Transfers					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Federal Direct Sources	$ 523,612	$ 584,715	$ 618,288	$ 735,838	$ 700,000
Federal Through State	$ 2,037,828	$ 1,958,615	$ 1,505,345	$ 1,392,483	$ 1,475,000
State Sources	$ 88,272,119	$ 84,304,499	$ 80,999,731	$ 74,820,203	$ 88,454,130
Local Sources	$ 469,039,639	$ 525,664,434	$ 547,510,310	$ 554,418,816	$ 530,199,615
Transfers In	$ 44,415,391	$ 46,369,089	$ 63,927,010	$ 54,502,288	$ 91,922,653
Other Financing Sources	$ 74,530	$ 3,294,080	$ 10,124,425	$ 158,513	$ 40,000
Total General Fund Revenue	**$ 604,363,120**	**$ 662,175,432**	**$ 704,685,110**	**$ 686,028,141**	**$ 712,791,398**

General Fund Summary of Expenditures Chart

General Fund Summary of Expenditures					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Salaries	$ 301,576,877.68	$ 333,016,580.58	$ 371,783,024.40	$ 377,853,106.18	$ 365,710,706.73
Benefits	$ 105,577,644.26	$ 121,854,383.50	$ 136,932,620.24	$ 148,063,659.32	$ 154,763,841.04
Purchased Services	$ 47,851,362.45	$ 57,827,872.81	$ 61,657,314.35	$ 66,335,555.66	$ 65,961,631.01
Charter Schools	$ 49,863,478.12	$ 53,842,379.00	$ 54,929,603.00	$ 63,462,651.00	$ 79,989,070.00
Energy Services	$ 15,611,063.76	$ 16,022,566.34	$ 16,524,606.52	$ 19,248,459.39	$ 20,847,989.34
Materials and Supplies	$ 10,903,497.75	$ 13,616,569.76	$ 16,996,961.46	$ 18,956,080.94	$ 32,023,048.09
Capital Outlay	$ 17,729,197.51	$ 22,468,778.17	$ 32,055,328.92	$ 13,528,745.85	$ 36,293,412.87
Other Expenses	$ 16,901,315.87	$ 17,280,032.69	$ 16,017,324.65	$ 14,953,787.37	$ 16,899,793.83
Transfers and Remittances	$ -	$ 6,000,000.00	$ 7,000,000.00	$ 6,500,000.00	$ -
Total General Fund Expenditures	**$ 566,014,437.40**	**$ 635,929,162.85**	**$ 706,896,783.54**	**$ 722,402,045.71**	**$ 772,489,492.91**

General Fund Summary of Fund Balance Chart

Summary of Fund Balances - General Fund					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Fund Balance	$ 129,330,029	$ 149,587,002	$ 140,268,246	$ 97,305,777	$ 37,607,682

Florida Education Finance Program (FEFP)

Although education funding has always been a combination of local, state, and federal dollars, the state legislature is primarily responsible for ensuring that adequate funding for education is provided and that it is properly allocated. In 1973, the Florida Legislature enacted the Florida Education Finance Program (FEFP) as its method for funding public education in a manner that would "guarantee to each student in the Florida public education system the availability of programs and services appropriate to his or her educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." Although it has changed considerably over the years, Florida's FEFP has consistently been deemed to be a national model for funding fairness and equity. Also, it is important to note that the FEFP is only the centerpiece of the total funding for education. Funding a variety of programs and services - such as school construction, workforce development and pre-school programs - is provided in addition to the funds allocated through the FEFP.

General Fund Summary of Reserves Chart

Summary of General Fund Reserves					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Nonspendable Inventory	$ 952,519.04	$ 1,184,555.40	$ 1,335,467.84	$ 1,500,882.72	$ 1,500,882.72
Nonspendable Reserve for Prepaids	$ -	$ -	$ -	$ -	$ -
Total Nonspendable Reserves	**$ 952,519.04**	**$ 1,184,555.40**	**$ 1,335,467.84**	**$ 1,500,882.72**	**$ 1,500,882.72**
Restricted for Workforce Programs	$ 1,121,283.55	$ 2,011,687.70	$ 2,404,747.45	$ 1,818,678.38	$ 1,818,678.38
Restricted Future Textbook Adoption	$ 2,475,000.00	$ -	$ -	$ -	$ -
Restricted for Salary Enhancement	$ -	$ -	$ -	$ -	$ 2,888,121.00
Total Restricted Reserves	**$ 3,596,283.55**	**$ 2,011,687.70**	**$ 2,404,747.45**	**$ 1,818,678.38**	**$ 4,706,799.38**
Assigned for Low Performing Schools	$ 1,200,000.00	$ 1,200,000.00	$ 1,200,000.00	$ -	$ -
Assigned for FTE Audits	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ -
Assigned for FTE Shortfall/Proration	$ 5,000,000.00	$ 5,000,000.00	$ 5,000,000.00	$ 2,000,000.00	$ -
Assigned for Enterprise Software	$ 5,000,000.00	$ 15,000,000.00	$ 15,000,000.00	$ 15,000,000.00	$ -
Assigned for Family Empowerment Scholarship	$ 15,000,000.00	$ 12,510,654.00	$ 9,019,058.00	$ -	$ -
Total Assigned Reserves	**$ 26,400,000.00**	**$ 33,910,654.00**	**$ 30,419,058.00**	**$ 17,200,000.00**	**$ -**
Strategic Reserve	$ 29,000,000.00	$ 32,000,000.00	$ 31,400,000.00	$ 31,400,000.00	$ 31,400,000.00
Reserve for Future Budget Shortfall	$ 46,970,520.79	$ 53,081,450.57	$ 44,977,978.62	$ 13,985,438.42	$ -
Total Unassigned Reserves	**$ 75,970,520.79**	**$ 85,081,450.57**	**$ 76,377,978.62**	**$ 45,385,438.42**	**$ 31,400,000.00**
Total	**$ 106,919,323.38**	**$ 122,188,347.67**	**$ 110,537,251.91**	**$ 65,904,999.52**	**$ 37,607,682.10**

The FEFP is a simple mathematical equation. To provide equal educational opportunities for all children, each component of the equation attempts to adjust education funding to meet the particular needs and conditions of each of Florida's 67 counties. During each legislative session, every component of the equation is subject to debate and adjustment by our legislators. Existing equation components may be amended, new components may be added, and old or unpopular components may be deleted in response to the State's political and economic climate and in the ongoing effort to meet the changing needs of Florida's diverse population.

FULL TIME EQUIVALENT (FTE)

The primary basis for education funding is student enrollment. In general, one student is equal to one FTE. However, it's important to understand that FTE represents the hours of instruction provided to those students. In a standard school, a student in kindergarten through grade 3 must receive 720 hours of instruction (20 hours per week; 4 hours per day) to equal one FTE. A student in grades 4-12 must receive 900 hours of instruction (25 hours per week; 5 hours per day) to equal one FTE. Nine hundred (900) hours is the maximum number of hours of instruction that will be funded per student for the school year. Each year, FTE is estimated based on demographic and school district projections. Once the school year begins, FTE is revised by actual counts of students in October and February. A full definition of FTE may be found in section 1011.61, Florida Statutes.

PROGRAM WEIGHTS / WEIGHTED FTE

All students are enrolled in one or more of the four instructional program groups listed below. Since some instructional programs are more expensive than others, Cost Factors are used to supplement funding to cover the cost of providing the more expensive programs. Cost Factors are based on district reports of actual costs of providing each program. The district reports are then "filtered" using demographics, historical expenditures, forecast patterns, prevalence, and ratios. Multiplying the FTE enrolled in a program by its cost factor produces Weighted FTE (WFTE).

	2026-2027
Group 1. Basic Programs	
A. Basic Education Grades K-3	1.107
B. Basic Education Grades 4-8	1.000
C. Basic Education Grades 9-12	0.965
Group 2. Intensive Programs for At-Risk Students	
A. English for Speakers of Other Languages (ESOL)	1.161
Group 3. Special Programs for Exceptional Students	
A. ESE Support Level IV	3.515
B. ESE Support Level V	5.906
Group 4. Special Programs for Career Education (9-12)	
A. Career Education (9-12)	1.090

BASE STUDENT ALLOCATION (BSA)

The Base Student Allocation (BSA) is the allocation per Weighted FTE. Minimally, the BSA should be based on the previous year's BSA plus an appropriate increase to reflect inflation and program needs. However, in practice, the BSA is often "backed into", in that it is determined after most other funding decisions are made. As a result, the BSA is increased or decreased based on available funding rather than actual costs.

COMPARABLE WAGE FACTOR (CWF)

The Comparable Wage Factor, s. 1002.37, F.S., formerly known as the District Cost Differential, is a factor used to adjust funding to reflect each district's cost of living. Funding is adjusted to recognize higher costs in certain districts. The adjustment for Collier County is currently one of the highest of all Florida counties. The Commissioner of Education shall annually compute for each district the current year’s comparable wage factor. The comparable wage factor shall be calculated by adding each district’s price level index as published in the Florida Price Level Index for the most recent three years and dividing the resulting sum by three. The result for each district shall be multiplied by 0.008 and to the resulting product shall be added 0.200; the sum thus obtained shall be the comparable wage for that district for that year.

SMALL DISTRICT FACTOR (SDF)

Supplemental funding is provided for districts that have fewer than 10,000 FTE and fewer than three FTE students in ESE Support Levels 4 and 5 in the GAA. This supplement is limited to the statewide value of 43.35 weighted FTE. The commissioner shall set the value of the supplemental FTE based on documented evidence of the difference in the cost of the service and the FEFP funding. The supplemental value for a district shall not exceed three FTE for each of these support levels (ESE Support Levels 4 and 5).

BASE FUNDING

Base Funding is derived from the product of the weighted FTE students, multiplied by the Base Student Allocation (BSA) and the Comparable Wage Factor (CWF).

DEPARTMENT OF JUVENILE JUSTICE (DJJ) SUPPLEMENT

The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state average class-size reduction factor multiplied by the district's Comparable Wage Factor (CWF). An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs.

EDUCATIONAL ENRICHMENT ALLOCATION (EEA)

The Educational Enrichment Allocation, formerly known as Supplemental Academic Instruction (SAI) Allocation, is primarily used to remediate students who are falling behind to avoid the need for retention. The school district's use of the Educational Enrichment Allocation may include, but is not limited to, the use of a modified curriculum, reading instruction, after-school instruction, tutoring, mentoring, a reduction in class size, extended school year, intensive skills development in summer school, dropout prevention programs and other methods of improving student achievement or instruction provided during or beyond the 180-day school year. The funds for the EEA allocation shall consist of a base amount with a workload adjustment based on changes in nonvirtual FTE.

EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION

ESE services for students whose level of service is less than Support Levels 4 and 5 are funded through the ESE Guaranteed Allocation. The students generate FTE funding using the appropriate Basic Program weight for their grade level. This allocation provides for the additional services needed for exceptional students.

MENTAL HEALTH ASSISTANCE ALLOCATION

The mental health assistance allocation was created to provide funding to assist school districts in establishing or expanding school-based mental health care; train educators and other school staff in detecting and responding to mental health issues; and connect children, youth and families who may experience behavioral health issues with appropriate services. These funds shall be allocated annually in the General Appropriations Act to each eligible school district. Charter schools that submit a plan separate from the school district are entitled to a proportionate share of district funding. The allocated funds may not supplant funds that are provided for this purpose from other operating funds and may not be used to increase salaries or provide bonuses. School districts are encouraged to maximize third-party health insurance benefits and Medicaid claiming for services, where appropriate. The school district must develop and submit a detailed plan outlining the local program and planned expenditures to the district school board for approval. This plan must include all district schools, including charter schools, unless a charter school elects to submit a plan independently from the school.

SAFE SCHOOLS

A Safe Schools allocation is created to provide funding to assist school districts in their compliance with section 1006.07 with priority given to implementing the district's school resource officer program pursuant to section 1006.12, *Florida Statutes*. Each school district shall receive a minimum Safe Schools allocation of $250,000, the amount provided in the General Appropriations Act. Of the remaining balance of the Safe Schools allocation, one-third shall be allocated to school districts based on the most recent official Florida Crime Index provided by the Florida Department of Law Enforcement and two-thirds shall be allocated based on each school district's proportionate share of the state's total nonvirtual unweighted full-time equivalent student enrollment.

STUDENT TRANSPORTATION

An allocation to provide the equitable distribution of funds for safe and efficient transportation services in school districts in support of student learning. The formula for allocating the funds is outlined in s. 1011.68, F.S., and contains the following provisions in the state allocation for student transportation: (1) students with special transportation needs earn a higher rate of funding than base students; (2) base funding for each district is established by the district's proportionate share of the total statewide students eligible for transportation; and (3) indices are applied that modify the base funding amount to reward more efficient bus utilization, compensate for rural population density and adjust funding based on the cost of living.

DISCRETIONARY COMPRESSION (0.748 MILL)

If any school district levies the full 0.748 mill levy, and it generates an amount of funds per unweighted FTE student that is less than the state average amount per unweighted FTE student, the school district shall receive a discretionary millage compression supplement that, when added to the funds generated by the district's 0.748 mill levy, shall be equal to the state average as provided in s. 1011.62(5), F.S.

FEDERALLY CONNECTED STUDENT SUPPLEMENT

In accordance with s. 1011.62(10), F.S., a district's total Federally Connected Student Supplement allocation is the sum of the student allocation and an exempt property allocation. The Federally Connected Student Supplement was created to provide supplemental funding for school districts to support the education of students connected with federally owned military installations, National Aeronautics and Space Administration property and Indian lands. To be eligible for this supplement, the district must be eligible for federal Impact Aid Program funds under s. 8003 of Title VIII of the Elementary and Secondary Education Act of 1965. The student allocation is calculated based on the number of students reported for federal Impact Aid Program funds who meet specific criteria described in s. 1011.62(10), F.S. The total number of qualifying federally connected students is multiplied by a percentage of the base student allocation as determined annually in the FEFP Conference Report. The total number of students with disabilities is multiplied by an additional percentage of the base student allocation. The exempt property allocation is equal to the tax-exempt value of federal impact aid lands multiplied by the capital outlay millage authorized and levied under s. 1011.71(2), F.S.

ACADEMIC ACCELERATION OPTIONS SUPPLEMENT

The Academic Acceleration Options Supplement refers to a funding structure for high school accelerated programs. This supplement provides funds to school districts based on their acceleration outcomes. Districts are required to report their total acceleration outcomes, and the state allocates funds proportionally based on these outcomes. Districts must also report how they spend these funds to the Legislature. In Florida, these acceleration options fall under the umbrella of Academically Challenging Curriculum to Enhance Learning (ACCEL).

REQUIRED LOCAL EFFORT (RLE)

Local revenue for school support is derived almost entirely from property taxes levied by Florida's 67 counties, each of which constitutes a school district. Each school board participating in the state allocation of funds for the current operation of schools must levy the millage set for its required local effort from property taxes. Each district's share of the state total required local effort is determined by a statutory procedure that is initiated by certification of the property tax valuations of each district by the Florida Department of Revenue. This certification occurs no later than two working days prior to July 19. No later than July 19, the Florida Commissioner of Education (commissioner) certifies each district's required local effort millage rate. These rates are primarily determined by dividing the dollar amount of required local effort by 96 percent of the aggregated taxable value for school district purposes. Certifications vary due to the use of assessment ratios designed to equalize the effect on the FEFP of differing levels of property appraisal in the counties. Millage rates are also adjusted because required local effort may not exceed 90 percent of a district's total FEFP entitlement.

NET STATE FEFP ALLOCATION

The Gross State and Local FEFP dollars, less the Required Local Effort, result in the Gross State FEFP dollars. Adjustments, whether positive or negative, are then added to obtain the Net State FEFP Allocation.

Gross State FEFP	+	Adjustments	=	Net State FEFP Allocation

CLASS SIZE REDUCTION (CSR)

An amendment to the State Constitution in November 2002, limiting class sizes, was fully implemented at the beginning of the 2010-2011 school year. The maximum number of students in core-curricula courses assigned to one teacher in each of the following three grade groupings are as follows: (1) prekindergarten through grade 3, 18 students; (2) grades 4 through 8, 22 students; and (3) grades 9 through 12, 25 students.

STATE FUNDED DISCRETIONARY SUPPLEMENT

The State Funded Discretionary Supplement was created to fund the non-voted discretionary millage for operations pursuant to s. 1011.71(1) and (3), F.S., for students awarded a Family Empowerment Scholarship.

TOTAL STATE FEFP ALLOCATION

The Total State Allocation for the support of school district education activities is derived from the Net State FEFP Allocation in the following manner:

Net State FEFP Allocation	+	Categorical Program Funds	=	Total State Funding

DISCRETIONARY LOCAL EFFORT (0.748 MILL)

The Discretionary Local Effort Tax is part of the FEFP calculation used to derive the per-student funding amounts used for planning purposes by the Governor and Legislature. In addition to the Required Local Effort millage, school boards may levy this non-voted operating discretionary millage. Each year, in the Appropriations Act, the Legislature establishes the maximum millage each district may levy. Currently, the maximum allowed is 0.748 mills.

FTE Students	x	Program Weights	=	Weighted FTE Students	x	Base Student Allocation	x	Comparable Wage Factor (CWF)	x
Small District Factor (SDF)	=	Base Funding	+	DJJ Supplements	+	Educational Enrichment Allocation	+	ESE Guaranteed Allocation	+
Mental Health	+	Safe Schools	+	Student Transportation	+	0.748 Mill Discretionary Compression	+	Federally Connected Student	+
Academic Acceleration Options Supplement	=	Gross State and Local FEFP Dollars	-	Required Local Effort	=	Net State FEFP Allocation	+	Class Size Reduction	+
State Funded Discretionary Supplement	=	Total State FEFP Allocation	+	Required Local Effort and Adjustments	+	0.748 Mill Discretionary Local Effort	=	Total FEFP Funding	

Debt Fund Overview

As of February 2026, Collier County Public Schools reached a milestone it had been planning for over many years: it eliminated its outstanding long-term capital debt. This refers to debt incurred primarily for school construction and major capital projects, not to its annual operating budget.

Debt Fund Summary of Revenues and Transfers Chart

Debt Fund Summary of Revenues and Transfers					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Federal Direct Sources	$ -	$ -	$ -	$ -	$ -
Federal Through State	$ -	$ -	$ -	$ -	$ -
State Sources	$ -	$ -	$ -	$ -	$ -
Local Sources	$ 174,517	$ 219,811	$ 169,738	$ 142,443	$ -
Transfers In	$ 36,290,033	$ 36,265,948	$ 36,318,674	$ 36,369,890	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Total Debt Fund Revenue	**$ 36,464,550**	**$ 36,485,759**	**$ 36,488,412**	**$ 36,512,333**	**$ -**

Debt Fund Summary of Expenditures Chart

Debt Fund Summary of Expenditures					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Salaries	$ -	$ -	$ -	$ -	$ -
Benefits	$ -	$ -	$ -	$ -	$ -
Purchased Services	$ -	$ -	$ -	$ -	$ -
Charter Schools	$ -	$ -	$ -	$ -	$ -
Energy Services	$ -	$ -	$ -	$ -	$ -
Materials and Supplies	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Other Expenses	$ 36,958,110.00	$ 37,003,777.50	$ 37,022,572.50	$ 37,064,436.22	$ -
Transfers and Remittances	$ -	$ -	$ -	$ -	$ -
Total Debt Fund Expenditures	**$ 36,958,110.00**	**$ 37,003,777.50**	**$ 37,022,572.50**	**$ 37,064,436.22**	**$ -**

Debt Fund Summary of Fund Balance Chart

Summary of Fund Balances - Debt Fund					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Fund Balance	$ 1,604,282	$ 1,086,263	$ 552,103	$ -	$ -

Debt-Free

What "debt-free" means?

The District historically borrowed money through bonds and other financing to build schools, renovate campuses, and fund major capital improvements. Each year, it made debt-service payments (principal and interest) from its capital fund.

By early 2026, those obligations had been fully repaid, meaning:

- The District no longer had outstanding long-term capital debt.
- Future capital revenues no longer needed to be used for debt-service payments.
- The District became one of relatively few large Florida school districts without long-term construction debt.

How was this accomplished?

Several factors contributed:

- Careful long-term financial planning.
- Consistent repayment of debt over many years.
- Strong property-tax growth in Collier County.
- Avoiding unnecessary new borrowing while paying off existing obligations.

What are the positive outcomes of being free from debt?

Being debt-free gives the District more flexibility with capital money. Benefits include:

- No annual principal and interest payments.
- More capital funding available for maintenance, buses, technology, and facility improvements.
- Greater financial stability during future capital planning.
- Improved ability to maintain school facilities without taking on additional borrowing.

Why can't the District simply use those savings for teacher salaries?

This is the most common misconception.

Florida law separates school funding into two major "buckets":

- **Operating funds** pay for teachers, staff, utilities, classroom supplies, transportation, and daily operations.
- **Capital funds** pay for buildings, renovations, buses, technology, equipment, and construction debt.

Even after becoming debt-free, the capital money that had been used for debt payments cannot simply be redirected to salaries, because state law restricts those funds to capital purposes.

Connection to the tax-neutral referendum

The District's debt-free status helped support a voter-approved tax-neutral referendum that began in fiscal year 2025–26.

Rather than increasing taxes, the referendum shifted 0.35 mills of property-tax authority away from capital toward operating.

The District estimates this shift provides about $60.4 million per year for operating expenses such as employee compensation and educational programs, while keeping the overall tax rate the same. District officials have stated that paying off the capital debt was an important factor in making this shift possible.

An important distinction

Although the District became debt-free on the capital side, it still faced significant operating budget challenges. For the 2025–26 fiscal year, Collier County Public Schools projected an operating deficit of about $50 million, driven by rising costs for salaries, benefits, utilities, insurance, and opening new schools. Eliminating construction debt did not solve these operating funding pressures because the two funding streams are legally separate.

In short, becoming debt-free in February 2026 was a major financial achievement for the District. It strengthened the District's long-term capital finances and enabled greater flexibility in how local tax authority could be allocated, but it did not eliminate the operating budget challenges facing the school system.

Capital Fund Overview

The Collier County Public Schools Capital Improvement Program (CIP) provides a structured approach to maintaining, renovating, and modernizing District facilities to support safe, functional, and effective learning environments. The five-year plan aligns capital investments with educational priorities, facility needs, enrollment trends, and state requirements.

Capital Fund Summary of Revenue and Transfers Chart

Capital Fund Summary of Revenues and Transfers					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Federal Direct Sources	$ -	$ -	$ -	$ -	$ -
Federal Through State	$ -	$ -	$ -	$ 99,245	$ -
State Sources	$ 5,713,193	$ 6,150,060	$ 6,509,522	$ 5,342,601	$ 5,009,799
Local Sources	$ 193,587,913	$ 223,904,782	$ 225,133,093	$ 228,811,386	$ 217,449,336
Transfers In	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ 40,360	$ 204,100	$ 773,895	$ -
Total General Fund Revenue	**$ 199,301,106**	**$ 230,095,202**	**$ 231,846,715**	**$ 235,027,127**	**$ 222,459,135**

Capital Fund Summary of Expenditures Chart

Capital Fund Summary of Expenditures					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Salaries	$ -	$ -	$ -	$ -	$ -
Benefits	$ -	$ -	$ -	$ -	$ -
Purchased Services	$ -	$ -	$ -	$ -	$ -
Charter Schools	$ -	$ -	$ -	$ -	$ -
Energy Services	$ -	$ -	$ -	$ -	$ -
Materials and Supplies	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ 88,654,589.13	$ 70,676,453.08	$ 148,948,514.11	$ 147,530,212.38	$ 200,785,380.31
Other Expenses	$ 2,469.99	$ 2,321,602.49	$ 4,601,262.00	$ 7,508,721.00	$ 16,308,113.00
Transfers and Remittances	$ 78,692,708.01	$ 82,544,557.43	$ 100,138,602.29	$ 90,816,374.12	$ 91,922,652.88
Total Capital Fund Expenditures	**$ 167,349,767.13**	**$ 155,542,613.00**	**$ 253,688,378.40**	**$ 245,855,307.50**	**$ 309,016,146.19**

Capital Fund Summary of Fund Balance Chart

Summary of Fund Balances - Capital Fund					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Fund Balance	$ 268,485,940	$ 342,228,213	$ 320,152,463	$ 307,376,255	$ 220,819,244

Budgeted Capital Expenditures

The District has budgeted approximately $296 million in capital expenditures for FY 2026-27. These funds will be used to maintain and improve school facilities, replace aging equipment, enhance safety and security systems, update technology, and replace buses and other vehicles. These investments help ensure that schools remain safe, efficient, and capable of supporting student success.

Long-Range Capital Improvement Plan

The Capital Improvement Plan serves as the District's roadmap for addressing long-term facility and infrastructure needs. Projects are planned based on facility condition, replacement schedules, and the expected useful life of major building systems, including roofs, HVAC equipment, electrical systems, security infrastructure, technology, and transportation assets. This approach helps the District address needs proactively, reduce unexpected costs, and protect its long-term investment in school facilities.

Major Capital Projects for FY 2026-27

Major projects planned for the budget year include:

- School maintenance and renovation projects
- Air conditioning and HVAC system replacements
- Roof replacements and repairs
- Electrical system upgrades
- Classroom technology and network infrastructure improvements
- Security enhancements, including access control and camera systems
- School bus replacements
- Emergency maintenance and facility improvement projects

These projects focus on improving building reliability, student safety, technology access, and the overall learning environment.

Fund Used for Capital Projects

Capital projects are financed through the District's Capital Projects Fund. This fund is dedicated to facility improvements, equipment purchases, major maintenance projects, technology investments, and other long-term capital needs.

Total Capital Improvement Plan Budget

The District's five-year Capital Improvement Plan totals approximately $1.48 billion and covers Fiscal Years 2026-27 through 2030-31. The plan provides funding for facility maintenance, technology upgrades, transportation equipment, safety improvements, and future school needs throughout the District.

Funding Sources and Budget Impact

The Capital Improvement Plan is funded primarily through local capital improvement tax revenues, impact fees, state capital funding, interest earnings, and available reserve balances. Because these projects are supported by dedicated capital revenue sources, they help address long-term facility needs without significantly affecting day-to-day operating budgets. Planned investments also help reduce future repair costs and avoid more costly emergency replacements.

Additional Costs and Savings

Over time, these investments can generate significant savings. Replacing aging systems and equipment reduces maintenance and repair costs, improves energy efficiency, extends the useful life of District assets, and helps avoid unexpected failures. Improvements to facilities and technology also support safer, more reliable learning environments for students and staff.

Projected Capital Projects

Capital Construction Program						
Capital Maintenance/Renovations	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**	**Total**
Electrical	$ 13,099,000	$ 7,068,000	$ 3,552,000	$ 2,848,000	$ 2,282,000	$ 28,849,000
Emergency Maintenance Projects	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 15,000,000
Facilities Renovation Other	$ 2,365,000	$ 46,000	$ 37,000	$ 10,460,000	$ 2,202,000	$ 15,110,000
Facility Modifications/Special Needs	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 12,500,000
HVAC	$ 22,490,000	$ 33,360,000	$ 24,495,000	$ 23,187,000	$ 21,110,000	$ 124,642,000
Maintenance	$ 4,538,000	$ 4,538,000	$ 4,538,000	$ 4,538,000	$ 4,538,000	$ 22,690,000
Roads and Bridge	$ 61,000	$ 68,000	$ 19,000	$ 12,000	$ 12,000	$ 172,000
Roofing	$ 8,856,105	$ 17,656,105	$ 14,656,105	$ 11,611,105	$ 8,261,105	$ 61,040,525
School Maintenance and Renovations	$ 27,712,000	$ 11,852,000	$ 9,256,000	$ 8,458,000	$ 8,560,000	$ 65,838,000
Site Development	$ -	$ -	$ -	$ -	$ -	$ -
Storm Mitigation and Security Improvements	$ -	$ -	$ -	$ -	$ -	$ -
Wastewater and Water Treatment Plant Maintenance and Repair	$ 410,000	$ 120,000	$ -	$ -	$ -	$ 530,000
Capital Maintenance/Renovations Totals	**$ 85,031,105**	**$ 80,208,105**	**$ 62,053,105**	**$ 66,614,105**	**$ 52,465,105**	**$ 346,371,525**
Other Items						
Site Acquisition/Asset Management	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**	**Total**
Property Management	$ 22,050	$ 23,153	$ 23,152	$ 24,278	$ 25,492	$ 118,125
Site Acquisition	$ 840,000	$ -	$ -	$ -	$ -	$ 840,000
Transportation Facilities	$ -	$ 2,000,000	$ 38,000,000	$ -	$ -	$ 40,000,000
Site Acquisition/Asset Management Totals	**$ 862,050**	**$ 2,023,153**	**$ 38,023,152**	**$ 24,278**	**$ 25,492**	**$ 40,958,125**
Health and Safety	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**	**Total**
Access Control Enhancements/Repairs/Maint/Installation	$ 3,500,000	$ 3,500,000	$ 3,500,000	$ 3,500,000	$ 3,500,000	$ 17,500,000
Fire Safety	$ 608,000	$ 608,000	$ 608,000	$ 608,000	$ 608,000	$ 3,040,000
Lightning Prediction Replacements	$ 160,000	$ 160,000	$ -	$ -	$ -	$ 320,000
Radio System Upgrades	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
Safety Equipment	$ -	$ -	$ -	$ -	$ -	$ -
Access Control Repair/Maintenance/Installation	$ 620,400	$ 639,012	$ 658,182	$ 677,928	$ 698,266	$ 3,293,788
Security Camera Installation/Repair	$ 440,524	$ 453,740	$ 467,352	$ 481,372	$ 495,813	$ 2,338,801
Security Camera Replacements/Additions	$ 595,541	$ 613,407	$ 631,809	$ 650,764	$ 670,286	$ 3,161,807
Health and Safety Totals	**$ 6,124,465**	**$ 6,174,159**	**$ 6,065,343**	**$ 6,118,064**	**$ 6,172,365**	**$ 30,654,396**
Portables	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**	**Total**
Portable Leasing	$ 694,000	$ 728,700	$ 765,135	$ 803,392	$ 843,562	$ 3,834,789
Portable Renovation	$ 30,000	$ 31,500	$ 33,075	$ 34,729	$ 36,465	$ 165,769
Portable Setup	$ 120,000	$ 126,000	$ 132,300	$ 138,915	$ 145,861	$ 663,076
Portable Removal	$ 500,000	$ 500,000	$ 100,000	$ 100,000	$ 100,000	$ 1,300,000
Portables Totals	**$ 1,344,000**	**$ 1,386,200**	**$ 1,030,510**	**$ 1,077,036**	**$ 1,125,888**	**$ 5,963,634**
Technology (*Transfer to General)	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**	**Total**
Classroom Technology Equipment *	$ 13,445,000	$ 13,765,000	$ 14,030,000	$ 14,515,000	$ 15,455,000	$ 71,210,000
Enterprise Software/Current Year	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000
Enterprise Software/Prior Year	$ 10,060,000	$ -	$ -	$ -	$ -	$ 10,060,000
Technology Cabling	$ 3,600,000	$ 3,850,000	$ 2,700,000	$ 2,900,000	$ 3,300,000	$ 16,350,000
Technology Infrastructure *	$ 5,345,000	$ 5,595,000	$ 5,780,000	$ 5,990,000	$ 6,255,000	$ 28,965,000
Technology Retrofit *	$ 2,089,000	$ 2,250,000	$ 2,470,000	$ 2,690,000	$ 3,220,000	$ 12,719,000
Technology (*Transfer to General) Totals	**$ 34,549,000**	**$ 25,470,000**	**$ 24,990,000**	**$ 26,105,000**	**$ 28,240,000**	**$ 139,354,000**
Equipment and Vehicles (*Transfer to General)	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**	**Total**
District Capital Equipment	$ 860,198	$ 854,683	$ 831,817	$ 913,058	$ 1,002,411	$ 4,462,167
Districtwide Equipment Transfer*	$ 2,929,000	$ 3,222,000	$ 3,545,000	$ 3,900,000	$ 4,290,000	$ 17,886,000
Equipment/Portables *	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000
School Buses	$ 5,153,484	$ 5,663,004	$ 6,287,136	$ 6,937,016	$ 7,601,463	$ 31,642,103
Vehicles other than Buses	$ 563,675	$ 653,081	$ 798,422	$ 795,479	$ 903,586	$ 3,714,243
Equipment and Vehicles (*Transfer to General) Totals	**$ 9,531,357**	**$ 10,417,768**	**$ 11,487,375**	**$ 12,570,553**	**$ 13,822,460**	**$ 57,829,513**
Planning and Staff Support	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**	**Total**
Building & Equipment Maintenance Staff	$ -	$ -	$ -	$ -	$ -	$ -
Facilities Staff	$ -	$ -	$ -	$ -	$ -	$ -
Capital Staff	$ 20,069,847	$ 20,585,498	$ 21,116,618	$ 21,663,671	$ 22,227,136	$ 105,662,770
Permitting Services	$ 332,750	$ 366,025	$ 402,628	$ 442,891	$ 487,180	$ 2,031,474
Printing Services	$ 66,550	$ 73,205	$ 80,526	$ 88,579	$ 97,437	$ 406,297
Professional Services Retainer-Engineer/Architect/Other	$ 181,500	$ 199,650	$ 219,615	$ 241,577	$ 265,735	$ 1,108,077
Site/Facility Testing	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
Planning and Staff Support	**$ 20,750,647**	**$ 21,324,378**	**$ 21,919,387**	**$ 22,536,718**	**$ 23,177,488**	**$ 109,708,618**
Carry Forward/Debt Service/Insurance/Transfer/Contingency	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**	**Total**
Carry Forward for Subsequent Years	$ 1,250,000	$ 859,456	$ 929,749	$ 702,173	$ 502,150	$ 4,243,528
Charter School Capital Flow Thru	$ 3,031,189	$ 3,182,749	$ 3,341,886	$ 3,508,981	$ 3,684,430	$ 16,749,235
Charter School LCI (Local Capital Improvement)	$ 16,308,113	$ 21,362,191	$ 22,628,338	$ 32,560,319	$ 34,927,122	$ 127,786,083
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -
Property Insurance	$ 10,115,036	$ 11,126,540	$ 12,239,194	$ 13,463,113	$ 14,809,424	$ 61,753,307
Reserve for Future Schools/Current Year	$ 19,250,000	$ 19,100,000	$ 19,100,000	$ 19,100,000	$ 19,100,000	$ 95,650,000
Reserve for Future Schools/Prior Years	$ 21,960,551	$ -	$ -	$ -	$ -	$ 21,960,551
Reserve for Future Vehicles	$ 1,286,171	$ -	$ -	$ -	$ -	$ 1,286,171
Self-Insured Retention/Current Year	$ 57,013,544	$ 25,792,373	$ 16,582,936	$ 122,424,574	$ 150,210,397	$ 372,023,824
Self-Insured Retention/Prior Year	$ -	$ -	$ -	$ -	$ -	$ -
Transfer to General Maintenance	$ 6,986,926	$ 7,545,880	$ 8,149,550	$ 8,801,514	$ 9,505,635	$ 40,989,505
Transfer to Health and Safety Maintenance	$ 645,665	$ 678,666	$ 684,986	$ 719,985	$ 726,701	$ 3,456,003
Carry Forward/Debt Service/Insurance/Transfer/Contingency	**$ 137,847,195**	**$ 89,647,855**	**$ 83,656,639**	**$ 201,280,659**	**$ 233,465,859**	**$ 745,898,207**
Total Projects	**$ 296,039,819**	**$ 236,651,618**	**$ 249,225,511**	**$ 336,326,413**	**$ 358,494,657**	**$ 1,476,738,018**

Special Revenue Funds Overview

Special Revenue Funds include Nutrition Services, School Activity Funds, and Grants/Awards received from various state, federal, and local agencies. These funds are designated for specific purposes and are subject to compliance and reporting requirements.

Nutrition Services Fund

This fund accounts for revenue generated by the Nutrition Services Department, which is restricted to food service operations. The primary sources of revenue include federal and state meal reimbursements and payments from students for reduced or full-priced meals.

Nutrition Fund Summary of Revenues and Transfers Chart

Special Revenues Fund Summary of Revenues and Transfers - Nutrition Services					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Federal Direct Sources	$ -	$ -	$ -	$ -	$ -
Federal Through State	$ 27,013,425	$ 30,713,746	$ 25,396,138	$ 26,309,910	$ 26,540,800
State Sources	$ 238,528	$ 238,531	$ 267,309	$ 262,855	$ 225,000
Local Sources	$ 2,544,971	$ 2,781,835	$ 4,286,876	$ 4,107,799	$ 4,136,893
Transfers In	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ 4,305	$ 205	$ 4,780	$ -
Total Special Revenue Fund Revenue - Nutrition Services	**$ 29,796,924**	**$ 33,738,417**	**$ 29,950,528**	**$ 30,685,344**	**$ 30,902,693**

Nutrition Fund Summary of Expenditures Chart

Special Revenue Fund Summary of Expenditures - Nutrition Services					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Salaries	$ 9,131,765.14	$ 10,039,582.33	$ 10,999,874.07	$ 10,068,942.58	$ 10,537,870.11
Benefits	$ 3,640,007.08	$ 4,097,841.68	$ 4,552,677.39	$ 4,466,661.36	$ 4,931,472.46
Purchased Services	$ 759,987.79	$ 698,701.14	$ 532,655.43	$ 447,193.65	$ 498,000.00
Charter Schools	$ -	$ -	$ -	$ -	$ -
Energy Services	$ 559,493.64	$ 648,602.86	$ 668,519.01	$ 689,388.17	$ 691,000.00
Materials and Supplies	$ 14,714,910.10	$ 14,629,867.60	$ 13,822,161.84	$ 13,777,007.71	$ 13,646,208.27
Capital Outlay	$ 290,573.22	$ 602,340.11	$ 408,251.18	$ 1,055,034.84	$ 155,000.00
Other Expenses	$ 726,580.46	$ 738,444.21	$ 700,283.79	$ 560,666.72	$ 597,250.00
Transfers and Remittances	$ -	$ -	$ -	$ -	$ -
Total Special Revenue Fund Expenditures - Nutrition Services	**$ 29,823,317.43**	**$ 31,455,379.93**	**$ 31,684,422.71**	**$ 31,064,895.03**	**$ 31,056,800.84**

Nutrition Fund Summary of Fund Balance Chart

Summary of Fund Balances - Nutrition Services					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Fund Balance	$ 13,986,088	$ 15,849,036	$ 14,115,142	$ 13,735,591	$ 13,581,482

Grants and Awards / School Activity Funds

These funds consist of monies collected by school personnel for clubs, organizations, classes, athletics, and other extracurricular activities. They are used exclusively for the benefit of the school or school-sponsored activities.

Grants and awards provide non-repayable funding that enables the District to offer services beyond those supported by the Florida Education Finance Program (FEFP), enhancing educational opportunities. These funds are typically earmarked for specific purposes and require compliance, reporting, and frequent review or audit.

Grants and Awards/School Activity Fund Summary of Revenues and Transfer Chart

Special Revenues Fund Summary of Revenues and Transfers - Grants/School Internal Account Funds					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Federal Direct Sources	$ 6,418,708	$ 6,520,979	$ 7,256,573	$ 7,012,456	$ 6,779,717
Federal Through State	$ 144,280,805	$ 91,180,599	$ 46,963,422	$ 39,279,625	$ 36,421,880
State Sources	$ 6,381,013	$ 3,755,455	$ 1,113,937	$ 212,786	$ 61,241
Local Sources	$ 7,728,023	$ 9,607,811	$ 10,815,696	$ 9,797,583	$ 9,910,325
Transfers In	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ 4,305	$ 205	$ 4,780	$ -
Total Special Revenue Fund Revenue - Grants/School Internal Account Funds	**$ 164,808,549**	**$ 111,069,149**	**$ 66,149,833**	**$ 56,307,230**	**$ 53,173,163**

Grants and Awards/School Activity Fund Summary of Expenditures Chart

Special Revenue Fund Summary of Expenditures - Grants/School Internal Accounts					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Salaries	$ 53,279,429.20	$ 46,142,853.39	$ 29,807,366.74	$ 24,125,631.90	$ 24,855,892.38
Benefits	$ 13,297,237.61	$ 14,084,045.25	$ 11,095,319.37	$ 9,533,414.91	$ 10,418,480.40
Purchased Services	$ 11,081,000.52	$ 11,157,760.42	$ 8,570,686.56	$ 4,379,260.51	$ 7,729,562.66
Charter Schools	$ -	$ -	$ -	$ -	$ -
Energy Services	$ 101,439.89	$ 120,074.13	$ 105,380.76	$ 19,887.45	$ 49,768.73
Materials and Supplies	$ 15,750,267.79	$ 9,400,889.20	$ 7,873,044.70	$ 998,060.87	$ 6,301,358.03
Capital Outlay	$ 6,722,166.81	$ 2,257,651.17	$ 817,826.82	$ 645,686.55	$ 536,500.97
Other Expenses	$ 6,579,060.79	$ 5,508,981.29	$ 3,604,117.82	$ 1,620,539.31	$ 3,281,599.64
Transfers and Remittances	$ 1,963,527.40	$ -	$ -	$ -	$ -
Total Special Revenue Fund Expenditures - Grants/School Internal Accounts	**$ 108,774,130.01**	**$ 88,672,254.85**	**$ 61,873,742.77**	**$ 41,322,481.50**	**$ 53,173,162.81**

Grants and Awards/School Activity Fund Summary of Fund Balance Chart

Summary of Fund Balances - Grants / School Internal Account Funds					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Fund Balance	$ 7,389,360	$ 8,363,711	$ 8,881,253	$ 8,892,335	$ 8,892,335

Internal Service Funds Overview

Internal Service Funds account for the District's self-insurance programs and Employee Benefits Plan. These funds are reviewed annually by an independent actuary to ensure financial stability. A significant portion of revenues in the Health Fund and Workers' Compensation Fund are recorded as fringe benefit expenditures in other funds.

Health Benefits

The Board contributes a set annual amount per insured employee to this fund. Employees may elect to add coverage for spouses and dependents at an additional cost.

Workers' Compensation

The Board contributes a percentage of each employee's salary to cover workers' compensation charges and related expenses.

Medical and Dependent Care Flexible Spending Accounts

These plans allow employees to use pre-tax dollars for eligible medical and dependent care expenses, reducing taxable income and overall tax liability.

Internal Fund Summary of Revenues and Transfers Chart

Internal Fund Summary of Revenues and Transfers					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Federal Direct Sources	$ -	$ -	$ -	$ -	$ -
Federal Through State	$ -	$ -	$ -	$ -	$ -
State Sources	$ -	$ -	$ -	$ -	$ -
Local Sources	$ 64,009,056	$ 69,333,711	$ 75,918,403	$ 83,600,588	$ 83,938,465
Transfers In	$ -	$ 6,000,000	$ 7,000,000	$ 6,500,000	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Total Internal Fund Revenue	**$ 64,009,056**	**$ 75,333,711**	**$ 82,918,403**	**$ 90,100,588**	**$ 83,938,465**

Internal Fund Summary of Expenditures Chart

Internal Fund Summary of Expenditures					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Salaries	$ 674,975.60	$ 634,970.19	$ 628,267.15	$ 650,256.48	$ 673,455.93
Benefits	$ 218,666.18	$ 213,446.74	$ 217,243.13	$ 234,936.57	$ 261,583.43
Purchased Services	$ 5,151,393.02	$ 5,322,221.81	$ 6,062,013.82	$ 7,032,375.01	$ 5,954,335.20
Charter Schools	$ -	$ -	$ -	$ -	$ -
Energy Services	$ -	$ -	$ -	$ -	$ -
Materials and Supplies	$ 595.81	$ 774.50	$ 530.90	$ 599.92	$ 700.00
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Other Expenses	$ 60,824,057.70	$ 72,755,179.33	$ 71,932,681.57	$ 78,294,917.00	$ 83,744,713.00
Transfers and Remittances	$ -	$ -	$ -	$ -	$ -
Total Internal Fund Expenditures	**$ 66,869,688.31**	**$ 78,926,592.57**	**$ 78,840,736.57**	**$ 86,213,084.98**	**$ 90,634,787.56**

Internal Fund Summary of Fund Balance Chart

Summary of Fund Balances - Nutrition Services					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Fund Balance	$ 13,986,088	$ 15,849,036	$ 14,115,142	$ 13,735,591	$ 13,581,482

Post-Employment Benefit Obligation

Schedule of Changes in Other Postemployment Benefits (OPEB)

Collier County Public Schools (CCPS) records accrued obligation for Other Post-Employment Benefits (OPEB), primarily related to retiree health insurance, as part of its long-term financial commitments.

This obligation represents the estimated value of benefits earned by employees through past service, calculated using actuarial methods in accordance with Governmental Accounting Standards Board (GASB) Statement No. 75, which requires governments to recognize the full cost of retiree benefits over time rather than only when payments are made.

Accrued OPEB Liability					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	$ 4,668,040	$ 4,615,717	$ 8,239,859	$ 8,928,879	$ 8,928,879
Net Change to Liability	$ (52,323)	$ 3,624,142	$ 689,020	$ -	$ -
Ending Balance	$ 4,615,717	$ 8,239,859	$ 8,928,879	$ 8,928,879	$ 8,928,879

COLLIER COUNTY PUBLIC SCHOOLS
2026-2027 BUDGET BOOK

FINANCIAL SCHOOLS

Artwork by Mackenzie Patton, 8th Grade, Cypress Palm Middle School

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AVALON ELEMENTARY

Home of the Dragons

3300 Thomasson Drive
Naples, FL 34112
Phone: 239-377-6200
Fax: 239-377-6201
FY 2027 Title I School

AVALON ELEMENTARY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 3,905,634.79**	**$ 4,247,825.43**	**$ 4,880,628.98**	**$ 4,970,925.33**	**$ 5,039,714.44**
Salaries	$ 2,516,750.96	$ 2,638,040.29	$ 3,044,221.03	$ 3,034,253.44	$ 3,042,126.23
Benefits	$ 883,545.10	$ 965,927.55	$ 1,099,201.19	$ 1,186,050.63	$ 1,317,156.43
Purchased Services	$ 203,154.60	$ 315,284.41	$ 403,364.11	$ 328,464.69	$ 282,526.50
Energy Services	$ 158,745.21	$ 187,499.88	$ 175,115.63	$ 201,484.55	$ 225,812.00
Materials and Supplies	$ 27,951.67	$ 37,098.48	$ 76,439.29	$ 112,800.03	$ 73,850.16
Capital Outlay	$ 1,203.26	$ 2,993.89	$ 1,625.72	$ 2,065.98	$ 3,117.62
Other Expenses	$ 114,283.99	$ 100,980.93	$ 80,662.01	$ 105,806.01	$ 95,125.50
Total Special Revenue Expenditures	**$ 1,258,737.14**	**$ 1,201,093.13**	**$ 907,912.22**	**$ 784,194.35**	**$ 803,571.88**
Salaries	$ 766,424.59	$ 715,672.93	$ 477,617.64	$ 418,288.29	$ 388,474.28
Benefits	$ 224,482.20	$ 236,509.70	$ 199,217.40	$ 192,932.70	$ 193,826.95
Purchased Services	$ 21,251.15	$ 20,714.86	$ 3,298.37	$ 10.93	$ 2,795.93
Materials and Supplies	$ 226,003.96	$ 194,587.80	$ 214,876.54	$ 171,411.42	$ 203,928.68
Capital Outlay	$ 1,505.89	$ 1,992.05	$ 519.04	$ -	$ 140.00
Other Expenses	$ 19,069.35	$ 31,615.79	$ 12,383.23	$ 1,551.01	$ 14,406.04
Total Expenditures	**$ 5,164,371.93**	**$ 5,448,918.56**	**$ 5,788,541.20**	**$ 5,755,119.68**	**$ 5,843,286.32**

AVALON ELEMENTARY					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**45.13**	**42.68**	**44.48**	**42.95**	**44.47**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	23.63	22.63	22.68	21.48	22.58
INSTRUCTIONAL SUPPORT	4.60	4.25	4.05	4.09	4.09
OTHER CERTIFIED STAFF	3.00	3.00	3.30	3.30	2.70
PARAPROFESSIONALS	4.90	4.40	4.95	4.58	5.60
SUPPORT PERSONNEL	7.00	6.40	7.50	7.50	7.50
Total Special Revenue Staff Allocatior	**11.60**	**14.05**	**11.75**	**12.22**	**9.90**
CERTIFIED STAFF	0.37	0.37	0.32	0.52	0.42
INSTRUCTIONAL SUPPORT	0.45	0.90	0.90	0.90	0.90
NUTRITION SERVICES	6.00	6.00	6.00	6.00	6.00
OTHER CERTIFIED STAFF	2.00	1.50	1.50	1.70	1.50
PARAPROFESSIONALS	2.38	3.88	2.63	2.70	0.68
SUPPORT PERSONNEL	0.40	1.40	0.40	0.40	0.40
Total Staff Allocations	**56.73**	**56.73**	**56.23**	**55.17**	**54.37**

AVALON ELEMENTARY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**346**	**342**	**363**	**346**	**331**
Pre-Kindergarten	15	16	13	15	16
Kindergarten	54	52	59	51	50
First Grade	58	50	57	58	52
Second Grade	49	59	52	50	51
Third Grade	67	62	63	58	56
Fourth Grade	44	56	58	54	50
Fifth Grade	59	47	61	60	56

AVE MARIA ELEMENTARY

Home of the Cardinals

4050 Anthem Parkway
Ave Maria, FL 34142
Phone: 239-377-9400
Fax: 239-377-9401

AVE MARIA ELEMENTARY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ -**	**$ -**	**$ -**	**$ 219,957.36**	**$ 5,730,862.05**
Salaries	$ -	$ -	$ -	$ 115,368.50	$ 3,374,450.36
Benefits	$ -	$ -	$ -	$ 37,237.18	$ 1,524,752.87
Purchased Services	$ -	$ -	$ -	$ 20,513.09	$ 327,144.11
Energy Services	$ -	$ -	$ -	$ -	$ 240,672.00
Materials and Supplies	$ -	$ -	$ -	$ 46,838.59	$ 259,407.71
Capital Outlay	$ -	$ -	$ -	$ -	$ 1,400.00
Other Expenses	$ -	$ -	$ -	$ -	$ 3,035.00
Total Special Revenue Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 323,044.71**
Salaries	$ -	$ -	$ -	$ -	$ 124,886.41
Benefits	$ -	$ -	$ -	$ -	$ 56,488.30
Purchased Services	$ -	$ -	$ -	$ -	$ 400.00
Materials and Supplies	$ -	$ -	$ -	$ -	$ 140,870.00
Other Expenses	$ -	$ -	$ -	$ -	$ 400.00
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 219,957.36**	**$ 6,053,906.76**

AVE MARIA ELEMENTARY					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**-**	**-**	**-**	**5.00**	**57.55**
ADMINISTRATIVE	-	-	-	2.00	2.00
CERTIFIED STAFF	-	-	-	-	29.65
INSTRUCTIONAL SUPPORT	-	-	-	1.00	5.00
OTHER CERTIFIED STAFF	-	-	-	-	1.90
PARAPROFESSIONALS	-	-	-	-	13.50
SUPPORT PERSONNEL	-	-	-	2.00	5.50
Total Special Revenue Staff Allocatior	**-**	**-**	**-**	**-**	**7.85**
CERTIFIED STAFF	-	-	-	-	0.35
NUTRITION SERVICES	-	-	-	-	6.00
PARAPROFESSIONALS	-	-	-	-	1.00
SUPPORT PERSONNEL	-	-	-	-	0.50
Total Staff Allocations	**-**	**-**	**-**	**5.00**	**65.40**

AVE MARIA ELEMENTARY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**-**	**-**	**-**	**-**	**433**
Pre-Kindergarten	0	0	0	0	56
Kindergarten	0	0	0	0	59
First Grade	0	0	0	0	54
Second Grade	0	0	0	0	72
Third Grade	0	0	0	0	54
Fourth Grade	0	0	0	0	62
Fifth Grade	0	0	0	0	76

BEAR CREEK ELEMENTARY

Home of the Cubs

2400 Cub Court
Naples, FL 34120
Phone: 239-377-9300
Fax: 239-377-9301

BEAR CREEK ELEMENTARY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ -**	**$ -**	**$ 143,212.03**	**$ 8,214,490.02**	**$ 8,165,079.07**
Salaries	$ -	$ -	$ 102,029.75	$ 5,073,127.01	$ 5,097,731.62
Benefits	$ -	$ -	$ 34,355.96	$ 2,008,523.36	$ 2,229,800.02
Purchased Services	$ -	$ -	$ -	$ 389,694.55	$ 392,388.38
Energy Services	$ -	$ -	$ -	$ 276,663.90	$ 240,672.00
Materials and Supplies	$ -	$ -	$ 1,601.32	$ 366,755.14	$ 118,938.78
Capital Outlay	$ -	$ -	$ -	$ 197.98	$ 1,575.77
Other Expenses	$ -	$ -	$ 5,225.00	$ 99,528.08	$ 83,972.50
Total Special Revenue Expenditures	**$ -**	**$ -**	**$ 203.72**	**$ 599,679.94**	**$ 595,164.97**
Salaries	$ -	$ -	$ 167.44	$ 312,270.48	$ 300,277.86
Benefits	$ -	$ -	$ 36.28	$ 141,095.42	$ 148,499.77
Purchased Services	$ -	$ -	$ -	$ 747.94	$ 727.78
Materials and Supplies	$ -	$ -	$ -	$ 142,315.65	$ 142,147.75
Other Expenses	$ -	$ -	$ -	$ 3,250.45	$ 3,511.81
Total Expenditures	**$ -**	**$ -**	**$ 143,415.75**	**$ 8,814,169.96**	**$ 8,760,244.04**

BEAR CREEK ELEMENTARY					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**-**	**-**	**5.00**	**76.50**	**76.10**
ADMINISTRATIVE	-	-	2.00	2.00	2.00
CERTIFIED STAFF	-	-	-	41.42	39.55
INSTRUCTIONAL SUPPORT	-	-	1.00	6.39	6.39
OTHER CERTIFIED STAFF	-	-	-	4.00	4.50
PARAPROFESSIONALS	-	-	-	14.69	15.66
SUPPORT PERSONNEL	-	-	2.00	8.00	8.00
Total Special Revenue Staff Allocations	**-**	**-**	**1.00**	**9.29**	**9.19**
CERTIFIED STAFF	-	-	-	0.58	0.45
INSTRUCTIONAL SUPPORT	-	-	-	0.80	0.80
NUTRITION SERVICES	-	-	1.00	6.00	6.00
PARAPROFESSIONALS	-	-	-	1.31	1.34
SUPPORT PERSONNEL	-	-	-	0.60	0.60
Total Staff Allocations	**-**	**-**	**6.00**	**85.79**	**85.29**

BEAR CREEK ELEMENTARY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**-**	**-**	**-**	**600**	**574**
Pre-Kindergarten	0	0	0	56	56
Kindergarten	0	0	0	82	80
First Grade	0	0	0	70	82
Second Grade	0	0	0	98	70
Third Grade	0	0	0	95	98
Fourth Grade	0	0	0	93	95
Fifth Grade	0	0	0	106	93

BIG CYPRESS ELEMENTARY

Home of the Bobcats

3250 Golden Gate Boulevard
Naples, FL 34120
Phone: 239-377-6300
Fax: 239-377-6387

BIG CYPRESS ELEMENTARY Summary of Expenditures and Budget	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**$ 7,114,707.59**	**$ 7,890,980.14**	**$ 8,951,086.49**	**$ 7,832,675.81**	**$ 8,486,244.28**
Salaries	$ 4,826,949.31	$ 5,200,959.40	$ 5,834,262.66	$ 4,887,313.57	$ 5,367,654.59
Benefits	$ 1,658,512.01	$ 1,861,356.03	$ 2,155,326.06	$ 1,925,617.56	$ 2,237,278.99
Purchased Services	$ 304,241.23	$ 376,713.07	$ 443,718.42	$ 484,100.14	$ 374,302.76
Energy Services	$ 201,458.37	$ 206,294.49	$ 232,821.95	$ 262,343.39	$ 290,896.00
Materials and Supplies	$ 48,861.08	$ 77,345.96	$ 174,297.75	$ 197,857.57	$ 143,788.07
Capital Outlay	$ 4,352.00	$ 15,706.76	$ 7,060.21	$ 3,156.53	$ 7,793.87
Other Expenses	$ 70,333.59	$ 152,604.43	$ 103,599.44	$ 72,287.05	$ 64,530.00
Total Special Revenue Expenditures	**$ 1,294,242.81**	**$ 1,397,852.62**	**$ 949,169.39**	**$ 634,868.16**	**$ 693,011.88**
Salaries	$ 776,453.33	$ 824,462.85	$ 460,203.75	$ 313,414.10	$ 320,938.52
Benefits	$ 183,002.36	$ 231,814.41	$ 189,493.86	$ 147,232.19	$ 149,698.36
Purchased Services	$ 36,701.84	$ 30,004.00	$ 4,169.93	$ -	$ 3,442.00
Materials and Supplies	$ 261,202.17	$ 275,460.91	$ 266,313.12	$ 174,056.87	$ 207,501.00
Capital Outlay	$ -	$ 3,158.56	$ 335.35	$ -	$ 335.00
Other Expenses	$ 36,883.11	$ 32,951.89	$ 28,653.38	$ 165.00	$ 11,097.00
Total Expenditures	**$ 8,408,950.40**	**$ 9,288,832.76**	**$ 9,900,255.88**	**$ 8,467,543.97**	**$ 9,179,256.16**

BIG CYPRESS ELEMENTARY Staff Allocations	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total General Fund Staff Allocations	**76.45**	**73.70**	**78.95**	**63.69**	**72.89**
ADMINISTRATIVE	2.00	3.00	2.00	2.00	2.00
CERTIFIED STAFF	46.00	47.00	49.00	41.00	43.00
INSTRUCTIONAL SUPPORT	5.55	4.90	5.65	4.89	6.09
OTHER CERTIFIED STAFF	3.90	4.80	5.80	3.30	3.80
PARAPROFESSIONALS	12.00	8.00	9.00	5.00	10.00
SUPPORT PERSONNEL	7.00	6.00	7.50	7.50	8.00
Total Special Revenue Staff Allocations	**10.95**	**13.20**	**14.00**	**11.50**	**11.50**
INSTRUCTIONAL SUPPORT	0.65	1.00	1.30	0.80	0.80
NUTRITION SERVICES	9.00	9.00	9.00	9.00	9.00
OTHER CERTIFIED STAFF	1.30	0.70	2.70	0.70	0.70
PARAPROFESSIONALS	-	1.00	1.00	1.00	1.00
SUPPORT PERSONNEL	-	1.50	-	-	-
Total Staff Allocations	**87.40**	**86.90**	**92.95**	**75.19**	**84.39**

BIG CYPRESS ELEMENTARY Student Enrollment	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total Students	**743**	**765**	**796**	**638**	**618**
Pre-Kindergarten	1	0	1	0	3
Kindergarten	110	123	123	87	85
First Grade	140	121	137	106	94
Second Grade	126	150	122	113	104
Third Grade	131	123	151	112	112
Fourth Grade	114	134	127	119	105
Fifth Grade	121	114	135	101	115

CALUSA PARK ELEMENTARY

Home of the Black Bears

4600 Santa Barbara Boulevard
Naples, FL 34104
Phone: 239-377-6400
Fax: 239-377-6401
FY 2027 Title I School

CALUSA PARK ELEMENTARY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 7,152,321.15**	**$ 7,767,725.85**	**$ 8,618,933.39**	**$ 8,827,696.89**	**$ 9,270,948.43**
Salaries	$ 4,650,728.82	$ 5,043,907.80	$ 5,641,387.48	$ 5,622,069.31	$ 5,883,277.42
Benefits	$ 1,581,500.92	$ 1,787,640.16	$ 2,031,807.85	$ 2,181,302.85	$ 2,530,549.96
Purchased Services	$ 591,317.21	$ 465,618.21	$ 447,891.49	$ 485,437.49	$ 379,835.55
Energy Services	$ 176,637.43	$ 205,366.01	$ 213,015.48	$ 248,638.97	$ 268,268.00
Materials and Supplies	$ 54,458.70	$ 73,411.44	$ 138,089.78	$ 188,837.02	$ 111,613.48
Capital Outlay	$ 5,518.19	$ 8,503.65	$ 5,226.84	$ 9,667.00	$ 14,429.02
Other Expenses	$ 92,159.88	$ 183,278.58	$ 141,514.47	$ 91,744.25	$ 82,975.00
Total Special Revenue Expenditures	**$ 1,561,883.72**	**$ 1,535,330.04**	**$ 1,591,882.72**	**$ 938,483.68**	**$ 1,040,916.92**
Salaries	$ 924,142.30	$ 811,352.74	$ 903,952.95	$ 490,768.66	$ 499,474.07
Benefits	$ 235,434.71	$ 277,302.69	$ 298,123.30	$ 195,878.17	$ 211,377.26
Purchased Services	$ 31,624.20	$ 31,620.31	$ 10,838.17	$ 3,010.93	$ 5,475.93
Materials and Supplies	$ 328,571.68	$ 344,817.80	$ 312,238.02	$ 241,703.19	$ 284,148.40
Capital Outlay	$ 1,522.28	$ 48,026.22	$ 3,561.78	$ -	$ 1,926.00
Other Expenses	$ 40,588.55	$ 22,210.28	$ 63,168.50	$ 7,122.73	$ 38,515.26
Total Expenditures	**$ 8,714,204.87**	**$ 9,303,055.89**	**$ 10,210,816.11**	**$ 9,766,180.57**	**$ 10,311,865.35**

CALUSA PARK ELEMENTARY					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**83.29**	**81.82**	**80.63**	**81.74**	**85.71**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	44.81	46.75	44.76	42.81	45.94
INSTRUCTIONAL SUPPORT	7.35	6.80	7.10	7.15	7.15
OTHER CERTIFIED STAFF	3.50	3.70	4.20	4.00	3.70
PARAPROFESSIONALS	18.63	16.07	14.57	17.78	18.92
SUPPORT PERSONNEL	7.00	6.50	8.00	8.00	8.00
Total Special Revenue Staff Allocations	**13.64**	**15.96**	**15.05**	**11.99**	**11.67**
CERTIFIED STAFF	0.19	0.25	0.24	0.19	0.06
INSTRUCTIONAL SUPPORT	0.80	1.80	2.30	1.80	1.80
NUTRITION SERVICES	7.00	7.00	7.00	7.00	7.00
OTHER CERTIFIED STAFF	4.00	2.90	2.30	2.00	1.95
PARAPROFESSIONALS	1.25	2.31	2.81	0.60	0.46
SUPPORT PERSONNEL	0.40	1.70	0.40	0.40	0.40
Total Staff Allocations	**96.93**	**97.78**	**95.68**	**93.73**	**97.38**

CALUSA PARK ELEMENTARY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**709**	**680**	**672**	**656**	**630**
Pre-Kindergarten	43	35	38	47	40
Kindergarten	96	106	92	98	96
First Grade	103	101	113	86	98
Second Grade	124	92	104	115	88
Third Grade	119	133	106	104	123
Fourth Grade	105	106	112	97	88
Fifth Grade	119	107	107	109	97

CORKSCREW ELEMENTARY

Home of the Bear Cubs

1065 Oil Well Road
Naples, FL 34120
Phone: 239-377-6500
Fax: 239-377-6501

CORKSCREW ELEMENTARY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 7,583,621.18**	**$ 8,645,111.71**	**$ 9,824,378.08**	**$ 9,194,026.51**	**$ 9,673,213.96**
Salaries	$ 4,979,095.20	$ 5,520,118.64	$ 6,309,334.16	$ 5,674,906.55	$ 6,054,681.83
Benefits	$ 1,732,295.86	$ 2,005,798.21	$ 2,321,869.10	$ 2,250,639.19	$ 2,631,786.27
Purchased Services	$ 488,337.38	$ 620,233.87	$ 508,599.80	$ 560,744.24	$ 429,470.35
Energy Services	$ 176,901.41	$ 166,920.70	$ 263,268.50	$ 251,347.24	$ 196,156.00
Materials and Supplies	$ 59,419.76	$ 87,709.85	$ 182,735.99	$ 222,619.45	$ 147,591.82
Capital Outlay	$ 5,006.44	$ 11,688.48	$ 2,357.62	$ 8,805.04	$ 4,082.69
Other Expenses	$ 142,565.13	$ 232,641.96	$ 236,212.91	$ 224,964.80	$ 209,445.00
Total Special Revenue Expenditures	**$ 1,876,809.19**	**$ 1,837,923.30**	**$ 1,504,080.89**	**$ 1,297,386.78**	**$ 1,406,099.65**
Salaries	$ 954,690.43	$ 825,108.54	$ 643,057.56	$ 602,575.80	$ 573,467.94
Benefits	$ 256,150.27	$ 288,355.86	$ 260,817.23	$ 260,584.90	$ 302,849.94
Purchased Services	$ 29,177.83	$ 44,846.77	$ 13,333.14	$ 21.86	$ 12,418.86
Materials and Supplies	$ 604,844.75	$ 643,586.76	$ 548,700.94	$ 422,553.37	$ 485,360.74
Capital Outlay	$ 8,111.70	$ 13,295.01	$ 10,519.41	$ -	$ 10,519.00
Other Expenses	$ 23,834.21	$ 22,730.36	$ 27,652.61	$ 11,650.85	$ 21,483.17
Total Expenditures	**$ 9,460,430.37**	**$ 10,483,035.01**	**$ 11,328,458.97**	**$ 10,491,413.29**	**$ 11,079,313.61**

CORKSCREW ELEMENTARY					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**88.83**	**91.74**	**95.17**	**85.70**	**89.57**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	53.90	56.40	57.65	49.58	49.48
INSTRUCTIONAL SUPPORT	7.60	7.85	8.05	7.90	7.90
OTHER CERTIFIED STAFF	3.90	4.60	5.10	4.60	5.50
PARAPROFESSIONALS	14.23	14.19	14.17	13.42	16.49
SUPPORT PERSONNEL	7.20	6.70	8.20	8.20	8.20
Total Special Revenue Staff Allocations	**24.07**	**25.51**	**24.78**	**24.60**	**20.23**
CERTIFIED STAFF	0.30	0.40	0.35	0.42	0.52
INSTRUCTIONAL SUPPORT	1.00	1.00	0.80	0.80	0.80
NUTRITION SERVICES	16.00	16.00	17.00	17.00	17.00
OTHER CERTIFIED STAFF	1.10	0.90	0.90	0.90	0.50
PARAPROFESSIONALS	5.27	5.31	5.33	5.08	1.01
SUPPORT PERSONNEL	0.40	1.90	0.40	0.40	0.40
Total Staff Allocations	**112.90**	**117.25**	**119.95**	**110.30**	**109.80**

CORKSCREW ELEMENTARY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**863**	**900**	**907**	**762**	**737**
Pre-Kindergarten	53	42	39	36	36
Kindergarten	126	128	133	80	78
First Grade	141	140	128	126	79
Second Grade	128	156	140	124	126
Third Grade	138	132	175	123	141
Fourth Grade	144	148	135	154	115
Fifth Grade	133	154	157	119	162

EDEN PARK ELEMENTARY

Home of the Bobcats

3650 Westclox Street
Immokalee, FL 34142
Phone: 239-377-9200
Fax: 239-377-9201
FY 2027 Title I School

EDEN PARK ELEMENTARY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 6,412,750.14**	**$ 7,304,526.15**	**$ 8,820,459.95**	**$ 8,940,686.55**	**$ 8,963,521.29**
Salaries	$ 4,174,036.14	$ 4,537,350.43	$ 5,525,408.00	$ 5,446,195.41	$ 5,663,144.29
Benefits	$ 1,451,898.67	$ 1,643,765.92	$ 1,993,829.39	$ 2,184,972.51	$ 2,426,570.42
Purchased Services	$ 340,524.79	$ 687,208.20	$ 723,552.23	$ 706,169.52	$ 327,913.73
Energy Services	$ 229,416.37	$ 200,157.37	$ 218,215.85	$ 223,972.15	$ 271,612.00
Materials and Supplies	$ 66,285.25	$ 80,048.49	$ 158,891.18	$ 217,925.55	$ 119,014.06
Capital Outlay	$ 8,947.22	$ 3,861.44	$ 5,491.30	$ 5,049.51	$ 3,186.65
Other Expenses	$ 141,641.70	$ 152,134.30	$ 195,072.00	$ 156,401.90	$ 152,080.14
Total Special Revenue Expenditures	**$ 2,267,361.00**	**$ 2,587,481.22**	**$ 1,679,098.40**	**$ 1,247,387.59**	**$ 1,425,125.49**
Salaries	$ 1,431,355.36	$ 1,666,658.43	$ 944,241.93	$ 674,259.53	$ 754,697.66
Benefits	$ 418,270.15	$ 495,472.57	$ 309,827.26	$ 243,765.98	$ 310,449.59
Purchased Services	$ 28,567.91	$ 34,732.46	$ 4,352.54	$ 920.93	$ 5,428.73
Materials and Supplies	$ 365,205.44	$ 361,304.28	$ 398,960.99	$ 318,572.66	$ 334,745.38
Capital Outlay	$ 63.57	$ 2,675.99	$ -	$ -	$ -
Other Expenses	$ 23,898.57	$ 26,637.49	$ 21,715.68	$ 9,868.49	$ 19,804.13
Total Expenditures	**$ 8,680,111.14**	**$ 9,892,007.37**	**$ 10,499,558.35**	**$ 10,188,074.14**	**$ 10,388,646.78**

EDEN PARK ELEMENTARY					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**71.75**	**73.63**	**80.44**	**81.67**	**81.48**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	42.43	39.57	41.60	41.59	41.11
INSTRUCTIONAL SUPPORT	6.75	7.45	7.40	7.85	7.85
OTHER CERTIFIED STAFF	4.80	5.20	5.00	4.80	5.00
PARAPROFESSIONALS	10.27	13.41	17.44	18.43	18.52
SUPPORT PERSONNEL	5.50	6.00	7.00	7.00	7.00
Total Special Revenue Staff Allocations	**26.15**	**25.47**	**20.21**	**18.73**	**18.52**
ADMINISTRATIVE	1.00	1.00	-	-	-
CERTIFIED STAFF	0.57	0.43	0.40	0.41	0.49
INSTRUCTIONAL SUPPORT	1.00	2.80	2.30	2.10	2.10
NUTRITION SERVICES	11.00	11.00	11.00	11.00	11.00
OTHER CERTIFIED STAFF	7.20	5.00	5.30	3.90	3.70
PARAPROFESSIONALS	3.98	3.84	0.81	0.82	0.73
SUPPORT PERSONNEL	1.40	1.40	0.40	0.50	0.50
Total Staff Allocations	**97.90**	**99.10**	**100.65**	**100.40**	**100.00**

EDEN PARK ELEMENTARY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**596**	**614**	**650**	**615**	**593**
Pre-Kindergarten	13	18	18	21	18
Kindergarten	83	80	114	88	86
First Grade	106	89	88	129	93
Second Grade	102	117	86	86	129
Third Grade	112	113	124	87	93
Fourth Grade	90	107	105	101	73
Fifth Grade	90	90	115	103	101

ESTATES ELEMENTARY

Home of the Panthers

5945 Everglades Boulevard North
Naples, FL 34120
Phone: 239-377-6600
Fax: 239-377-6601
FY 2027 Title I School

ESTATES ELEMENTARY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 7,097,429.66**	**$ 8,125,428.28**	**$ 9,669,705.26**	**$ 9,180,453.99**	**$ 6,780,456.20**
Salaries	$ 4,591,708.05	$ 5,182,772.22	$ 6,130,613.97	$ 5,725,434.73	$ 3,961,150.05
Benefits	$ 1,576,147.61	$ 1,830,922.34	$ 2,240,848.59	$ 2,221,392.17	$ 1,750,137.71
Purchased Services	$ 406,526.04	$ 503,988.77	$ 494,437.83	$ 478,857.92	$ 365,721.14
Energy Services	$ 225,164.58	$ 232,898.49	$ 278,638.73	$ 315,557.11	$ 341,800.00
Materials and Supplies	$ 101,576.39	$ 105,193.95	$ 252,257.50	$ 276,779.06	$ 166,375.49
Capital Outlay	$ 90,142.50	$ 31,619.55	$ 76,500.70	$ 1,907.52	$ 49,006.81
Other Expenses	$ 106,164.49	$ 238,032.96	$ 196,407.94	$ 160,525.48	$ 146,265.00
Total Capital Fund Expenditures	**$ -**	**$ -**	**$ 27,507.94**	**$ -**	**$ -**
Capital Outlay	$ -	$ -	$ 27,507.94	$ -	$ -
Total Special Revenue Expenditures	**$ 1,357,255.55**	**$ 1,061,474.55**	**$ 1,250,211.22**	**$ 1,022,230.27**	**$ 928,624.00**
Salaries	$ 816,092.09	$ 529,369.67	$ 618,876.75	$ 543,118.70	$ 432,822.47
Benefits	$ 216,346.21	$ 159,157.79	$ 243,218.40	$ 217,669.60	$ 213,832.34
Purchased Services	$ 18,299.86	$ 30,984.44	$ 6,933.19	$ 200.00	$ 6,255.00
Materials and Supplies	$ 301,561.89	$ 338,679.90	$ 381,182.88	$ 246,402.72	$ 274,432.05
Capital Outlay	$ -	$ 2,352.00	$ -	$ -	$ -
Other Expenses	$ 4,955.50	$ 930.75	$ -	$ 14,839.25	$ 1,282.14
Total Expenditures	**$ 8,454,685.21**	**$ 9,186,902.83**	**$ 10,947,424.42**	**$ 10,202,684.26**	**$ 7,709,080.20**

ESTATES ELEMENTARY					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**80.90**	**84.80**	**95.45**	**85.90**	**59.90**
ADMINISTRATIVE	2.00	2.00	3.00	3.00	2.00
CERTIFIED STAFF	52.00	57.00	64.00	57.00	36.20
INSTRUCTIONAL SUPPORT	6.00	6.30	6.45	5.90	5.20
OTHER CERTIFIED STAFF	7.40	6.00	6.50	5.50	4.00
PARAPROFESSIONALS	8.00	8.00	9.00	8.00	6.00
SUPPORT PERSONNEL	5.50	5.50	6.50	6.50	6.50
Total Special Revenue Staff Allocations	**12.65**	**11.00**	**13.70**	**12.60**	**11.80**
CERTIFIED STAFF	-	-	-	-	1.00
INSTRUCTIONAL SUPPORT	1.05	1.00	1.80	2.80	2.80
NUTRITION SERVICES	6.00	7.00	7.00	7.00	7.00
OTHER CERTIFIED STAFF	3.60	1.00	2.90	0.80	-
PARAPROFESSIONALS	2.00	1.00	2.00	2.00	1.00
SUPPORT PERSONNEL	-	1.00	-	-	-
Total Staff Allocations	**93.55**	**95.80**	**109.15**	**98.50**	**71.70**

ESTATES ELEMENTARY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**868**	**913**	**1,044**	**851**	**534**
Pre-Kindergarten	1	0	0	0	0
Kindergarten	125	156	191	115	77
First Grade	152	136	169	157	77
Second Grade	162	161	155	124	104
Third Grade	154	169	171	133	79
Fourth Grade	124	150	184	160	89
Fifth Grade	150	141	174	162	108

GOLDEN GATE ELEMENTARY

Home of the Seagulls

4911 20th Place SW
Naples, FL 34116
Phone: 239-377-6900
Fax: 239-377-6901
FY 2027 Title I School

GOLDEN GATE ELEMENTARY
Summary of Expenditures and Budget

	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**$ 5,088,718.32**	**$ 6,408,701.72**	**$ 7,475,187.63**	**$ 8,220,239.50**	**$ 7,846,170.03**
Salaries	$ 3,363,140.59	$ 4,060,169.12	$ 4,919,686.49	$ 5,294,058.64	$ 4,973,213.49
Benefits	$ 1,173,315.76	$ 1,536,834.16	$ 1,843,910.96	$ 2,070,517.59	$ 2,185,087.09
Purchased Services	$ 304,022.81	$ 351,691.58	$ 358,969.62	$ 405,428.59	$ 321,372.93
Energy Services	$ 134,442.92	$ 154,948.24	$ 148,697.58	$ 174,356.87	$ 196,140.00
Materials and Supplies	$ 44,991.99	$ 59,911.62	$ 127,088.34	$ 165,930.88	$ 86,932.41
Capital Outlay	$ 1,888.68	$ 25,791.77	$ 5,394.61	$ 19,083.30	$ 3,229.11
Other Expenses	$ 66,915.57	$ 219,355.23	$ 71,440.03	$ 90,863.63	$ 80,195.00
Total Special Revenue Expenditures	**$ 1,677,488.43**	**$ 1,873,138.64**	**$ 1,126,551.18**	**$ 945,407.57**	**$ 1,004,294.18**
Salaries	$ 1,074,761.76	$ 1,164,244.55	$ 577,684.24	$ 507,724.13	$ 501,253.15
Benefits	$ 301,311.15	$ 361,814.22	$ 241,268.70	$ 215,533.65	$ 236,967.00
Purchased Services	$ 23,190.28	$ 25,693.40	$ 13,069.10	$ 1,037.84	$ 8,961.86
Materials and Supplies	$ 247,986.77	$ 282,602.23	$ 277,711.39	$ 211,330.47	$ 240,724.91
Capital Outlay	$ 8,230.75	$ 6,169.89	$ 4,623.84	$ -	$ 4,102.00
Other Expenses	$ 22,007.72	$ 32,614.35	$ 12,193.91	$ 9,781.48	$ 12,285.26
Total Expenditures	**$ 6,766,206.75**	**$ 8,281,840.36**	**$ 8,601,738.81**	**$ 9,165,647.07**	**$ 8,850,464.21**

GOLDEN GATE ELEMENTARY
Staff Allocations

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total General Fund Staff Allocations	**62.98**	**77.60**	**72.98**	**74.64**	**75.53**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	33.29	37.30	35.44	37.30	37.09
INSTRUCTIONAL SUPPORT	5.75	7.95	7.75	7.60	7.60
OTHER CERTIFIED STAFF	4.10	4.80	4.10	3.80	4.50
PARAPROFESSIONALS	13.34	19.95	16.59	16.94	17.24
SUPPORT PERSONNEL	4.50	5.60	7.10	7.00	7.10
Total Special Revenue Staff Allocations	**14.00**	**14.38**	**12.15**	**13.14**	**12.35**
CERTIFIED STAFF	0.71	0.70	0.56	0.70	0.91
INSTRUCTIONAL SUPPORT	1.55	2.40	1.80	1.80	1.80
NUTRITION SERVICES	5.00	5.00	5.00	6.00	6.00
OTHER CERTIFIED STAFF	2.70	2.25	2.40	1.70	1.50
PARAPROFESSIONALS	2.94	2.43	1.79	2.44	1.64
SUPPORT PERSONNEL	1.10	1.60	0.60	0.50	0.50
Total Staff Allocations	**76.98**	**91.98**	**85.13**	**87.78**	**87.88**

GOLDEN GATE ELEMENTARY
Student Enrollment

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total Students	**498**	**526**	**529**	**520**	**523**
Pre-Kindergarten	30	40	37	42	42
Kindergarten	69	82	78	85	83
First Grade	80	80	87	75	85
Second Grade	73	79	84	77	73
Third Grade	98	80	85	89	83
Fourth Grade	71	85	71	74	79
Fifth Grade	77	80	87	78	78

GOLDEN TERRACE ELEMENTARY

Home of the Toucans

2711 44th Terrace SW
Naples, FL 34116
Phone: 239-377-7000
Fax: 239-377-7001
FY 2027 Title I School

GOLDEN TERRACE ELEMENTARY Summary of Expenditures and Budget	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**$ 5,178,796.94**	**$ 5,833,916.64**	**$ 6,985,565.00**	**$ 7,227,206.87**	**$ 7,511,547.91**
Salaries	$ 3,437,118.84	$ 3,733,156.66	$ 4,516,376.32	$ 4,445,077.12	$ 4,727,107.07
Benefits	$ 1,228,210.74	$ 1,417,017.78	$ 1,679,785.36	$ 1,810,012.58	$ 2,099,387.01
Purchased Services	$ 229,463.15	$ 266,073.26	$ 356,862.78	$ 425,067.23	$ 280,907.47
Energy Services	$ 132,529.91	$ 133,326.84	$ 140,394.62	$ 173,189.46	$ 135,596.00
Materials and Supplies	$ 58,719.08	$ 73,714.11	$ 126,540.61	$ 151,760.51	$ 96,149.73
Capital Outlay	$ 6,392.16	$ 15,935.28	$ 3,853.32	$ 37,113.56	$ 3,740.63
Other Expenses	$ 86,363.06	$ 194,692.71	$ 161,751.99	$ 184,986.41	$ 168,660.00
Total Special Revenue Expenditures	**$ 1,598,133.99**	**$ 1,609,050.18**	**$ 1,183,454.54**	**$ 846,584.68**	**$ 860,567.81**
Salaries	$ 1,012,075.01	$ 956,749.64	$ 641,449.43	$ 455,959.52	$ 415,765.66
Benefits	$ 308,999.31	$ 338,166.59	$ 270,015.03	$ 199,148.94	$ 194,786.68
Purchased Services	$ 30,641.65	$ 34,196.52	$ 11,203.69	$ 1,110.60	$ 17,705.50
Materials and Supplies	$ 231,326.85	$ 257,050.63	$ 235,065.17	$ 182,483.09	$ 209,607.26
Capital Outlay	$ -	$ 3,094.76	$ 4,219.73	$ -	$ 4,220.00
Other Expenses	$ 15,091.17	$ 19,792.04	$ 21,501.49	$ 7,882.53	$ 18,482.71
Total Expenditures	**$ 6,776,930.93**	**$ 7,442,966.82**	**$ 8,169,019.54**	**$ 8,073,791.55**	**$ 8,372,115.72**

GOLDEN TERRACE ELEMENTARY Staff Allocations	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total General Fund Staff Allocations	**61.21**	**61.53**	**66.49**	**70.27**	**72.38**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	32.35	33.27	34.44	34.21	36.03
INSTRUCTIONAL SUPPORT	5.80	6.20	6.50	6.79	6.79
OTHER CERTIFIED STAFF	4.80	4.50	5.10	5.30	5.70
PARAPROFESSIONALS	11.26	10.36	11.45	14.97	14.86
SUPPORT PERSONNEL	5.00	5.20	7.00	7.00	7.00
Total Special Revenue Staff Allocations	**16.59**	**17.47**	**15.71**	**11.97**	**11.91**
CERTIFIED STAFF	0.65	0.73	0.56	0.79	0.97
INSTRUCTIONAL SUPPORT	1.00	1.50	1.30	0.80	1.30
NUTRITION SERVICES	5.00	5.00	5.00	6.00	6.00
OTHER CERTIFIED STAFF	2.20	2.00	1.70	1.95	0.60
PARAPROFESSIONALS	6.64	6.64	6.55	2.03	2.64
SUPPORT PERSONNEL	1.10	1.60	0.60	0.40	0.40
Total Staff Allocations	**77.80**	**79.00**	**82.20**	**82.24**	**84.29**

GOLDEN TERRACE ELEMENTARY Student Enrollment	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total Students	**503**	**483**	**486**	**476**	**491**
Pre-Kindergarten	58	50	55	50	52
Kindergarten	63	77	70	78	77
First Grade	77	69	81	75	82
Second Grade	72	76	65	75	69
Third Grade	72	72	85	67	75
Fourth Grade	70	68	55	78	60
Fifth Grade	91	71	75	53	76

HERBERT CAMBRIDGE ELEMENTARY

Home of the Otters

5055 20th Place SW
Naples, FL 34116
Phone: 239-377-6700
Fax: 239-377-6701
FY 2027 Title I School

HERBERT CAMBRIDGE ELEMENTARY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 3,371,060.82**	**$ 3,776,567.45**	**$ 4,134,901.21**	**$ 4,377,319.31**	**$ 4,303,292.38**
Salaries	$ 2,212,435.68	$ 2,489,899.27	$ 2,636,612.67	$ 2,768,577.32	$ 2,683,590.78
Benefits	$ 807,536.39	$ 925,734.91	$ 958,433.17	$ 1,096,151.92	$ 1,192,142.66
Purchased Services	$ 163,481.12	$ 213,598.92	$ 319,855.86	$ 260,881.33	$ 196,800.88
Energy Services	$ 93,755.72	$ 95,168.24	$ 102,622.31	$ 117,077.05	$ 143,816.00
Materials and Supplies	$ 31,397.31	$ 31,297.76	$ 65,924.85	$ 97,088.55	$ 53,890.85
Capital Outlay	$ 1,141.13	$ 5,370.05	$ 5,636.07	$ 2,909.72	$ 1,571.21
Other Expenses	$ 61,313.47	$ 15,498.30	$ 45,816.28	$ 34,633.42	$ 31,480.00
Total Capital Fund Expenditures	**$ -**	**$ -**	**$ 30,627.28**	**$ -**	**$ -**
Capital Outlay	$ -	$ -	$ 30,627.28	$ -	$ -
Total Special Revenue Expenditures	**$ 824,930.71**	**$ 763,267.66**	**$ 533,030.47**	**$ 444,129.43**	**$ 502,576.31**
Salaries	$ 533,160.16	$ 434,990.09	$ 256,195.88	$ 230,170.81	$ 241,898.31
Benefits	$ 135,379.37	$ 129,265.92	$ 100,816.08	$ 99,065.68	$ 115,565.70
Purchased Services	$ 19,697.06	$ 31,689.83	$ 5,520.34	$ 403.80	$ 1,699.44
Materials and Supplies	$ 124,655.40	$ 152,951.51	$ 163,215.00	$ 112,002.89	$ 135,035.51
Capital Outlay	$ 508.67	$ 1,701.62	$ 2,584.68	$ -	$ 2,585.00
Other Expenses	$ 11,530.05	$ 12,668.69	$ 4,698.49	$ 2,486.25	$ 5,792.35
Total Expenditures	**$ 4,195,991.53**	**$ 4,539,835.11**	**$ 4,698,558.96**	**$ 4,821,448.74**	**$ 4,805,868.69**

HERBERT CAMBRIDGE ELEMENTARY					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**41.58**	**41.15**	**40.00**	**40.99**	**41.29**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	21.00	20.00	19.00	20.00	20.00
INSTRUCTIONAL SUPPORT	3.88	4.15	4.10	4.09	4.09
OTHER CERTIFIED STAFF	2.80	2.80	3.00	3.50	3.80
PARAPROFESSIONALS	6.40	6.50	5.50	5.00	5.00
SUPPORT PERSONNEL	5.50	5.70	6.40	6.40	6.40
Total Special Revenue Staff Allocations	**7.77**	**7.30**	**6.90**	**6.40**	**6.60**
INSTRUCTIONAL SUPPORT	0.57	2.10	1.40	1.20	1.20
NUTRITION SERVICES	5.00	5.00	5.00	5.00	5.00
OTHER CERTIFIED STAFF	1.70	0.20	0.50	0.20	0.40
SUPPORT PERSONNEL	0.50	-	-	-	-
Total Staff Allocations	**49.35**	**48.45**	**46.90**	**47.39**	**47.89**

HERBERT CAMBRIDGE ELEMENTARY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**276**	**289**	**283**	**261**	**258**
Kindergarten	42	37	52	26	36
First Grade	50	48	36	46	26
Second Grade	50	52	48	42	56
Third Grade	41	58	58	47	42
Fourth Grade	46	40	46	55	44
Fifth Grade	47	54	43	45	54

HIGHLANDS ELEMENTARY

Home of the Hawks

1101 Lake Trafford Road
Immokalee, FL 34142
Phone: 239-377-7100
Fax: 239-377-7101
FY 2027 Title I School

HIGHLANDS ELEMENTARY Summary of Expenditures and Budget	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**$ 6,300,408.20**	**$ 7,186,483.37**	**$ 8,384,194.08**	**$ 8,880,466.72**	**$ 8,413,336.36**
Salaries	$ 3,996,828.51	$ 4,484,983.47	$ 5,255,781.74	$ 5,463,333.78	$ 5,198,252.34
Benefits	$ 1,409,731.43	$ 1,644,897.73	$ 1,958,553.41	$ 2,164,287.35	$ 2,255,308.36
Purchased Services	$ 509,966.44	$ 618,802.70	$ 674,596.79	$ 653,494.68	$ 422,109.48
Energy Services	$ 197,752.25	$ 204,350.97	$ 217,918.80	$ 250,792.95	$ 273,468.00
Materials and Supplies	$ 48,058.93	$ 61,468.24	$ 151,754.52	$ 202,996.97	$ 124,089.88
Capital Outlay	$ 27,104.13	$ 12,236.62	$ 1,752.42	$ 3,072.17	$ 7,732.84
Other Expenses	$ 110,966.51	$ 159,743.64	$ 123,836.40	$ 142,488.82	$ 132,375.46
Total Special Revenue Expenditures	**$ 2,268,447.83**	**$ 2,129,357.38**	**$ 1,596,282.36**	**$ 1,145,900.41**	**$ 1,254,242.58**
Salaries	$ 1,448,484.97	$ 1,244,569.70	$ 856,572.52	$ 603,868.92	$ 648,959.12
Benefits	$ 439,990.12	$ 438,677.85	$ 329,840.09	$ 238,563.00	$ 262,244.87
Purchased Services	$ 20,769.36	$ 39,181.99	$ 7,539.45	$ -	$ 6,542.00
Energy Services	$ -	$ 17.72	$ -	$ -	$ -
Materials and Supplies	$ 327,528.04	$ 360,612.60	$ 361,140.61	$ 295,925.49	$ 312,323.09
Capital Outlay	$ -	$ 3,025.65	$ 11,071.04	$ -	$ 1,943.00
Other Expenses	$ 31,675.34	$ 43,271.87	$ 30,118.65	$ 7,543.00	$ 22,230.50
Total Expenditures	**$ 8,568,856.03**	**$ 9,315,840.75**	**$ 9,980,476.44**	**$ 10,026,367.13**	**$ 9,667,578.94**

HIGHLANDS ELEMENTARY Staff Allocations	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total General Fund Staff Allocations	**71.30**	**73.45**	**77.95**	**81.25**	**76.35**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	40.00	42.00	42.00	42.00	40.80
INSTRUCTIONAL SUPPORT	7.30	7.05	6.85	6.95	6.95
OTHER CERTIFIED STAFF	4.00	5.00	5.70	5.40	4.70
PARAPROFESSIONALS	11.50	11.50	14.50	18.00	15.00
SUPPORT PERSONNEL	6.50	5.90	6.90	6.90	6.90
Total Special Revenue Staff Allocations	**24.00**	**26.10**	**18.70**	**16.70**	**16.20**
ADMINISTRATIVE	1.00	1.00	-	-	-
INSTRUCTIONAL SUPPORT	2.00	2.80	2.80	2.90	2.60
NUTRITION SERVICES	10.00	10.00	10.00	10.00	10.00
OTHER CERTIFIED STAFF	4.00	3.30	1.90	1.30	2.10
PARAPROFESSIONALS	7.00	8.00	4.00	2.50	1.50
SUPPORT PERSONNEL	-	1.00	-	-	-
Total Staff Allocations	**95.30**	**99.55**	**96.65**	**97.95**	**92.55**

HIGHLANDS ELEMENTARY Student Enrollment	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total Students	**563**	**579**	**599**	**592**	**585**
Pre-Kindergarten	22	18	19	24	24
Kindergarten	104	119	107	92	90
First Grade	109	110	121	114	98
Second Grade	94	92	96	102	97
Third Grade	74	85	92	96	100
Fourth Grade	84	70	86	83	91
Fifth Grade	76	85	78	81	85

LAKE PARK ELEMENTARY

Home of the Panthers

1295 14th Avenue North
Naples, FL 34102
Phone: 239-377-7200
Fax: 239-377-7201

LAKE PARK ELEMENTARY Summary of Expenditures and Budget	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**$ 5,357,158.80**	**$ 5,749,483.01**	**$ 6,268,622.30**	**$ 6,423,854.36**	**$ 6,114,685.65**
Salaries	$ 3,564,053.28	$ 3,723,430.08	$ 4,075,068.96	$ 3,975,219.55	$ 3,824,018.11
Benefits	$ 1,245,188.70	$ 1,343,391.32	$ 1,478,435.68	$ 1,554,255.60	$ 1,607,003.13
Purchased Services	$ 240,551.14	$ 337,377.29	$ 323,763.47	$ 376,407.64	$ 287,266.87
Energy Services	$ 146,609.58	$ 161,814.13	$ 195,474.05	$ 219,322.80	$ 200,768.00
Materials and Supplies	$ 51,508.07	$ 63,190.85	$ 114,903.60	$ 167,709.31	$ 91,286.24
Capital Outlay	$ 13,434.89	$ 14,636.28	$ 27,938.87	$ 20,696.60	$ 2,915.80
Other Expenses	$ 95,813.14	$ 105,643.06	$ 53,037.67	$ 110,242.86	$ 101,427.50
Total Capital Fund Expenditures	**$ -**	**$ -**	**$ 27,530.61**	**$ -**	**$ -**
Capital Outlay	$ -	$ -	$ 27,530.61	$ -	$ -
Total Special Revenue Expenditures	**$ 826,665.03**	**$ 914,161.83**	**$ 583,684.97**	**$ 422,240.47**	**$ 478,684.38**
Salaries	$ 507,957.28	$ 532,256.58	$ 310,437.95	$ 245,116.21	$ 246,747.52
Benefits	$ 141,056.53	$ 198,015.16	$ 127,373.77	$ 85,646.61	$ 102,460.86
Purchased Services	$ 17,063.15	$ 17,296.75	$ 7,472.15	$ -	$ 3,825.00
Materials and Supplies	$ 155,482.20	$ 156,901.91	$ 132,150.34	$ 91,395.15	$ 120,535.00
Capital Outlay	$ 498.69	$ 3,412.57	$ 458.91	$ -	$ 459.00
Other Expenses	$ 4,607.18	$ 6,278.86	$ 5,791.85	$ 82.50	$ 4,657.00
Total Expenditures	**$ 6,183,823.83**	**$ 6,663,644.84**	**$ 6,879,837.88**	**$ 6,846,094.83**	**$ 6,593,370.03**

LAKE PARK ELEMENTARY Staff Allocations	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total General Fund Staff Allocations	**60.05**	**57.55**	**56.05**	**58.44**	**52.34**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	35.00	35.00	32.00	32.00	33.00
INSTRUCTIONAL SUPPORT	5.95	5.95	5.85	5.84	4.64
OTHER CERTIFIED STAFF	2.70	2.60	2.70	3.70	2.20
PARAPROFESSIONALS	8.00	6.60	6.60	8.00	4.00
SUPPORT PERSONNEL	6.40	5.40	6.90	6.90	6.50
Total Special Revenue Staff Allocations	**10.30**	**11.70**	**8.20**	**6.80**	**6.60**
INSTRUCTIONAL SUPPORT	0.80	0.80	0.80	0.80	0.80
NUTRITION SERVICES	5.00	5.00	5.00	5.00	5.00
OTHER CERTIFIED STAFF	1.30	0.80	0.80	0.90	0.80
PARAPROFESSIONALS	3.00	3.40	1.40	-	-
SUPPORT PERSONNEL	0.20	1.70	0.20	0.10	-
Total Staff Allocations	**70.35**	**69.25**	**64.25**	**65.24**	**58.94**

LAKE PARK ELEMENTARY Student Enrollment	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total Students	**502**	**506**	**475**	**515**	**509**
Pre-Kindergarten	11	15	8	4	0
Kindergarten	74	61	68	95	85
First Grade	82	86	65	78	95
Second Grade	74	89	89	71	78
Third Grade	80	82	87	91	71
Fourth Grade	98	78	81	91	91
Fifth Grade	83	95	77	85	89

LAKE TRAFFORD ELEMENTARY

Home of the Gators

3500 Lake Trafford Road
Immokalee, FL 34142
Phone: 239-377-7300
Fax: 239-377-7301
FY 2027 Title I School

LAKE TRAFFORD ELEMENTARY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 7,040,443.46**	**$ 7,875,578.85**	**$ 9,338,446.62**	**$ 9,955,872.51**	**$ 8,818,146.05**
Salaries	$ 4,673,725.11	$ 5,069,669.19	$ 5,898,325.28	$ 6,267,960.30	$ 5,461,228.62
Benefits	$ 1,652,421.11	$ 1,936,023.07	$ 2,216,211.37	$ 2,438,446.99	$ 2,369,055.09
Purchased Services	$ 362,667.58	$ 465,766.70	$ 602,010.09	$ 617,134.96	$ 458,957.32
Energy Services	$ 191,791.56	$ 167,210.66	$ 223,746.29	$ 259,312.65	$ 277,904.00
Materials and Supplies	$ 52,583.55	$ 74,163.20	$ 159,487.75	$ 216,762.76	$ 114,012.82
Capital Outlay	$ 9,792.95	$ 8,704.00	$ 11,751.17	$ 6,229.91	$ 3,335.60
Other Expenses	$ 97,461.60	$ 154,042.03	$ 226,914.67	$ 150,024.94	$ 133,652.60
Total Special Revenue Expenditures	**$ 2,338,816.19**	**$ 2,205,475.15**	**$ 1,570,485.25**	**$ 1,527,482.54**	**$ 1,510,769.77**
Salaries	$ 1,492,117.85	$ 1,302,275.56	$ 837,622.61	$ 859,291.04	$ 793,148.59
Benefits	$ 425,244.59	$ 434,655.01	$ 326,647.46	$ 322,994.82	$ 371,563.21
Purchased Services	$ 41,958.63	$ 27,259.31	$ 5,318.43	$ 4,216.30	$ 4,445.86
Materials and Supplies	$ 350,884.18	$ 417,997.52	$ 389,172.10	$ 327,285.31	$ 329,652.65
Capital Outlay	$ 6,589.00	$ 2,220.78	$ 1,096.22	$ -	$ 58.00
Other Expenses	$ 22,021.94	$ 21,066.97	$ 10,628.43	$ 13,695.07	$ 11,901.46
Total Expenditures	**$ 9,379,259.65**	**$ 10,081,054.00**	**$ 10,908,931.87**	**$ 11,483,355.05**	**$ 10,328,915.82**

LAKE TRAFFORD ELEMENTARY					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**81.96**	**84.57**	**87.46**	**88.98**	**89.72**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	43.15	45.02	46.09	47.14	48.25
INSTRUCTIONAL SUPPORT	6.90	7.55	6.90	7.00	7.00
OTHER CERTIFIED STAFF	5.40	5.50	6.40	6.80	6.40
PARAPROFESSIONALS	18.01	19.00	19.07	19.04	19.07
SUPPORT PERSONNEL	6.50	5.50	7.00	7.00	7.00
Total Special Revenue Staff Allocations	**26.17**	**25.26**	**21.12**	**20.40**	**21.46**
ADMINISTRATIVE	1.00	1.00	-	-	-
CERTIFIED STAFF	1.85	0.98	0.91	0.86	2.75
INSTRUCTIONAL SUPPORT	1.05	2.80	2.50	1.80	1.50
NUTRITION SERVICES	11.00	11.00	11.00	11.00	11.00
OTHER CERTIFIED STAFF	5.10	3.60	3.40	3.00	3.50
PARAPROFESSIONALS	5.17	3.38	2.31	3.34	2.31
SUPPORT PERSONNEL	1.00	2.50	1.00	0.40	0.40
Total Staff Allocations	**108.13**	**109.83**	**108.58**	**109.38**	**111.18**

LAKE TRAFFORD ELEMENTARY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**673**	**702**	**719**	**700**	**687**
Pre-Kindergarten	38	48	49	54	48
Kindergarten	98	124	122	105	103
First Grade	114	99	130	112	109
Second Grade	112	104	91	123	109
Third Grade	116	107	105	98	125
Fourth Grade	98	113	115	101	93
Fifth Grade	97	107	107	107	100

LAUREL OAK ELEMENTARY

Home of the Dolphins

7800 Immokalee Road
Naples, FL 34119
Phone: 239-377-7400
Fax: 239-377-7401

LAUREL OAK ELEMENTARY Summary of Expenditures and Budget					
	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**$ 9,440,335.90**	**$ 11,156,477.57**	**$ 11,239,308.56**	**$ 8,607,939.09**	**$ 7,937,172.43**
Salaries	$ 6,469,393.77	$ 7,498,911.40	$ 7,540,257.08	$ 5,531,784.05	$ 5,036,863.62
Benefits	$ 2,203,824.04	$ 2,634,762.89	$ 2,671,353.73	$ 2,067,857.39	$ 2,047,783.14
Purchased Services	$ 384,164.00	$ 505,721.62	$ 412,423.28	$ 470,673.51	$ 406,185.09
Energy Services	$ 130,920.63	$ 141,515.86	$ 148,578.42	$ 167,894.69	$ 200,980.00
Materials and Supplies	$ 98,961.10	$ 132,553.01	$ 240,836.18	$ 221,072.08	$ 145,240.02
Capital Outlay	$ 23,063.75	$ 15,238.68	$ 18,865.44	$ 60,206.51	$ 25,910.56
Other Expenses	$ 130,008.61	$ 227,774.11	$ 206,994.43	$ 88,450.86	$ 74,210.00
Total Special Revenue Expenditures	**$ 1,308,452.44**	**$ 980,144.72**	**$ 643,046.26**	**$ 435,390.54**	**$ 477,542.08**
Salaries	$ 778,208.70	$ 480,972.43	$ 269,051.99	$ 219,268.43	$ 193,443.65
Benefits	$ 151,404.87	$ 122,493.47	$ 91,021.41	$ 85,101.51	$ 82,627.43
Purchased Services	$ 23,138.94	$ 39,739.80	$ 9,741.51	$ -	$ 9,301.00
Materials and Supplies	$ 296,920.72	$ 293,548.12	$ 242,519.22	$ 131,020.60	$ 161,458.00
Capital Outlay	$ 1,272.27	$ 5,322.39	$ 853.20	$ -	$ 853.00
Other Expenses	$ 57,506.94	$ 38,068.51	$ 29,858.93	$ -	$ 29,859.00
Total Expenditures	**$ 10,748,788.34**	**$ 12,136,622.29**	**$ 11,882,354.82**	**$ 9,043,329.63**	**$ 8,414,714.51**

LAUREL OAK ELEMENTARY Staff Allocations					
	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total General Fund Staff Allocations	**105.60**	**109.15**	**98.95**	**68.99**	**64.99**
ADMINISTRATIVE	3.00	3.00	3.00	2.00	2.00
CERTIFIED STAFF	70.00	72.60	67.00	45.00	42.00
INSTRUCTIONAL SUPPORT	6.00	6.85	7.15	5.29	4.79
OTHER CERTIFIED STAFF	8.60	7.20	5.30	4.20	3.70
PARAPROFESSIONALS	12.00	12.50	9.00	5.00	5.00
SUPPORT PERSONNEL	6.00	7.00	7.50	7.50	7.50
Total Special Revenue Staff Allocations	**8.35**	**9.10**	**8.40**	**8.20**	**7.90**
INSTRUCTIONAL SUPPORT	1.55	1.00	0.80	0.80	0.80
NUTRITION SERVICES	6.00	7.00	7.00	7.00	7.00
OTHER CERTIFIED STAFF	0.40	0.60	0.60	0.40	0.10
PARAPROFESSIONALS	0.40	-	-	-	-
SUPPORT PERSONNEL	-	0.50	-	-	-
Total Staff Allocations	**113.95**	**118.25**	**107.35**	**77.19**	**72.89**

LAUREL OAK ELEMENTARY Student Enrollment					
	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total Students	**1,204**	**1,142**	**1,071**	**710**	**641**
Pre-Kindergarten	3	3	1	1	0
Kindergarten	181	144	129	75	74
First Grade	199	185	146	100	80
Second Grade	190	211	183	98	98
Third Grade	207	193	213	136	102
Fourth Grade	200	209	188	160	132
Fifth Grade	224	197	211	140	155

LAVERN GAYNOR ELEMENTARY

Home of the Sea Turtles

2965 44th Terrace SW
Naples, FL 34116
Phone: 239-377-6800
Fax: 239-377-6801
FY 2027 Title I School

LAVERN GAYNOR ELEMENTARY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 3,727,456.20**	**$ 4,737,928.60**	**$ 5,938,731.15**	**$ 5,962,540.29**	**$ 5,290,480.32**
Salaries	$ 2,358,126.27	$ 2,750,195.41	$ 3,471,218.98	$ 3,481,215.92	$ 3,337,295.94
Benefits	$ 826,913.10	$ 1,024,583.42	$ 1,268,358.90	$ 1,356,454.76	$ 1,429,909.24
Purchased Services	$ 353,969.24	$ 683,826.68	$ 930,516.87	$ 812,336.31	$ 243,623.88
Energy Services	$ 112,493.26	$ 114,139.41	$ 115,088.60	$ 122,916.91	$ 157,332.00
Materials and Supplies	$ 42,749.99	$ 46,532.06	$ 88,474.31	$ 129,451.01	$ 72,087.47
Capital Outlay	$ 4,488.06	$ 7,833.73	$ 2,801.36	$ 1,434.90	$ 3,446.79
Other Expenses	$ 28,716.28	$ 110,817.89	$ 62,272.13	$ 58,730.48	$ 46,785.00
Total Capital Fund Expenditures	**$ -**	**$ -**	**$ 30,627.28**	**$ -**	**$ -**
Capital Outlay	$ -	$ -	$ 30,627.28	$ -	$ -
Total Special Revenue Expenditures	**$ 971,467.53**	**$ 1,038,084.93**	**$ 607,589.01**	**$ 562,240.53**	**$ 526,320.02**
Salaries	$ 631,628.00	$ 636,356.05	$ 311,360.31	$ 300,772.44	$ 257,779.24
Benefits	$ 153,783.90	$ 182,146.58	$ 112,918.24	$ 129,263.18	$ 125,884.84
Purchased Services	$ 27,819.48	$ 25,192.82	$ 10,538.55	$ 8,212.76	$ 8,246.00
Energy Services	$ 300.00	$ -	$ -	$ -	$ -
Materials and Supplies	$ 146,479.61	$ 178,096.11	$ 161,778.86	$ 123,440.51	$ 130,005.88
Capital Outlay	$ -	$ 1,882.99	$ 232.80	$ -	$ 43.00
Other Expenses	$ 11,456.54	$ 14,410.38	$ 10,760.25	$ 551.64	$ 4,361.06
Total Expenditures	**$ 4,698,923.73**	**$ 5,776,013.53**	**$ 6,576,947.44**	**$ 6,524,780.82**	**$ 5,816,800.34**

LAVERN GAYNOR ELEMENTARY					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**39.28**	**50.40**	**56.20**	**52.79**	**47.79**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	21.00	24.00	24.00	24.00	24.00
INSTRUCTIONAL SUPPORT	4.18	4.90	5.20	5.29	5.29
OTHER CERTIFIED STAFF	3.20	4.50	5.00	5.00	5.00
PARAPROFESSIONALS	4.40	9.50	13.50	10.00	5.00
SUPPORT PERSONNEL	4.50	5.50	6.50	6.50	6.50
Total Special Revenue Staff Allocations	**8.97**	**8.10**	**7.40**	**7.40**	**6.90**
INSTRUCTIONAL SUPPORT	0.57	1.10	0.90	1.40	0.90
NUTRITION SERVICES	5.00	5.00	5.00	5.00	5.00
OTHER CERTIFIED STAFF	1.90	1.50	1.50	1.00	1.00
PARAPROFESSIONALS	1.00	-	-	-	-
SUPPORT PERSONNEL	0.50	0.50	-	-	-
Total Staff Allocations	**48.25**	**58.50**	**63.60**	**60.19**	**54.69**

LAVERN GAYNOR ELEMENTARY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**308**	**332**	**366**	**345**	**346**
Pre-Kindergarten	0	1	1	1	0
Kindergarten	61	56	55	47	46
First Grade	61	59	66	53	51
Second Grade	47	61	63	60	52
Third Grade	50	58	65	62	62
Fourth Grade	44	46	59	68	63
Fifth Grade	45	51	57	54	72

LELY ELEMENTARY

Home of the Lions

8125 Lely Cultural Parkway
Naples, FL 34113
Phone: 239-377-7500
Fax: 239-377-7501
FY 2027 Title I School

LELY ELEMENTARY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 5,221,324.78**	**$ 6,113,547.82**	**$ 7,249,118.97**	**$ 7,916,710.83**	**$ 7,424,353.83**
Salaries	$ 3,434,363.70	$ 3,959,333.41	$ 4,838,653.82	$ 5,127,453.76	$ 4,667,795.72
Benefits	$ 1,212,537.75	$ 1,402,181.54	$ 1,679,540.58	$ 1,878,738.73	$ 1,960,360.45
Purchased Services	$ 293,685.43	$ 454,414.39	$ 378,350.36	$ 442,660.20	$ 351,742.77
Energy Services	$ 147,069.90	$ 154,395.90	$ 174,929.44	$ 196,114.70	$ 222,928.00
Materials and Supplies	$ 40,263.68	$ 61,686.02	$ 115,487.39	$ 145,110.33	$ 105,089.16
Capital Outlay	$ 19,668.83	$ 9,299.57	$ 3,920.80	$ 1,978.96	$ 6,185.43
Other Expenses	$ 73,735.49	$ 72,236.99	$ 58,236.58	$ 124,654.15	$ 110,252.30
Total Special Revenue Expenditures	**$ 1,895,700.39**	**$ 1,702,951.01**	**$ 1,363,637.96**	**$ 1,062,583.44**	**$ 1,106,454.83**
Salaries	$ 1,154,118.65	$ 1,006,914.51	$ 746,204.35	$ 604,068.27	$ 569,345.07
Benefits	$ 346,809.98	$ 355,591.92	$ 317,866.59	$ 253,340.72	$ 263,577.88
Purchased Services	$ 36,419.46	$ 31,019.16	$ 12,262.16	$ 21.86	$ 11,415.86
Materials and Supplies	$ 304,442.98	$ 266,081.25	$ 256,894.17	$ 195,346.95	$ 235,839.43
Capital Outlay	$ 12,348.00	$ 14,807.79	$ 11,245.51	$ -	$ 7,405.00
Other Expenses	$ 41,561.32	$ 28,536.38	$ 19,165.18	$ 9,805.64	$ 18,871.59
Total Expenditures	**$ 7,117,025.17**	**$ 7,816,498.83**	**$ 8,612,756.93**	**$ 8,979,294.27**	**$ 8,530,808.66**

LELY ELEMENTARY					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**59.42**	**64.01**	**66.45**	**67.68**	**65.42**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	34.37	35.47	35.54	34.28	32.56
INSTRUCTIONAL SUPPORT	6.00	6.45	6.25	6.19	6.19
OTHER CERTIFIED STAFF	2.65	3.10	3.10	3.00	3.20
PARAPROFESSIONALS	6.80	8.99	11.46	14.11	13.37
SUPPORT PERSONNEL	7.60	8.00	8.10	8.10	8.10
Total Special Revenue Staff Allocations	**20.08**	**20.54**	**18.00**	**14.31**	**14.27**
CERTIFIED STAFF	0.63	0.53	0.46	0.72	0.64
INSTRUCTIONAL SUPPORT	0.80	2.30	2.30	2.00	1.90
NUTRITION SERVICES	8.00	8.00	8.00	8.00	8.00
OTHER CERTIFIED STAFF	2.65	1.20	1.20	1.30	1.20
PARAPROFESSIONALS	7.50	8.01	5.54	1.89	2.13
SUPPORT PERSONNEL	0.50	0.50	0.50	0.40	0.40
Total Staff Allocations	**79.50**	**84.55**	**84.45**	**81.99**	**79.69**

LELY ELEMENTARY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**501**	**528**	**500**	**477**	**474**
Pre-Kindergarten	34	37	37	36	38
Kindergarten	85	86	73	76	75
First Grade	70	76	88	80	76
Second Grade	79	90	68	70	80
Third Grade	79	83	87	58	70
Fourth Grade	75	72	79	82	53
Fifth Grade	79	84	68	75	82

MANATEE ELEMENTARY

Home of the Manatees

1880 Manatee Road
Naples, FL 34114
Phone: 239-377-7600
Fax: 239-377-7601
FY 2027 Title I School

MANATEE ELEMENTARY Summary of Expenditures and Budget	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**$ 5,917,537.87**	**$ 6,605,613.47**	**$ 7,803,012.12**	**$ 7,667,035.11**	**$ 6,979,725.77**
Salaries	$ 3,967,981.73	$ 4,243,719.64	$ 5,127,510.31	$ 4,827,272.13	$ 4,349,694.46
Benefits	$ 1,394,647.18	$ 1,579,483.80	$ 1,835,283.73	$ 1,897,959.73	$ 1,845,026.27
Purchased Services	$ 291,939.73	$ 410,552.56	$ 410,340.43	$ 450,416.37	$ 332,755.58
Energy Services	$ 128,926.25	$ 188,026.17	$ 198,205.33	$ 200,862.45	$ 258,868.00
Materials and Supplies	$ 58,890.56	$ 81,396.79	$ 132,412.38	$ 167,910.52	$ 102,882.36
Capital Outlay	$ 3,288.07	$ 3,336.66	$ 3,689.35	$ 23,168.92	$ 5,577.07
Other Expenses	$ 71,864.35	$ 99,097.85	$ 95,570.59	$ 99,444.99	$ 84,922.03
Total Special Revenue Expenditures	**$ 2,068,024.84**	**$ 2,228,850.40**	**$ 1,443,346.81**	**$ 1,227,007.56**	**$ 1,275,871.29**
Salaries	$ 1,338,840.65	$ 1,419,358.70	$ 797,098.76	$ 690,025.90	$ 662,383.30
Benefits	$ 358,832.98	$ 426,648.86	$ 305,234.01	$ 277,640.87	$ 314,717.13
Purchased Services	$ 22,872.15	$ 25,530.13	$ 3,422.86	$ 5,783.86	$ 2,962.86
Materials and Supplies	$ 317,314.15	$ 323,577.45	$ 308,457.02	$ 250,139.73	$ 272,468.56
Capital Outlay	$ 481.19	$ 2,660.48	$ 814.10	$ -	$ 435.00
Other Expenses	$ 29,683.72	$ 31,074.78	$ 28,320.06	$ 3,417.20	$ 22,904.44
Total Expenditures	**$ 7,985,562.71**	**$ 8,834,463.87**	**$ 9,246,358.93**	**$ 8,894,042.67**	**$ 8,255,597.06**

MANATEE ELEMENTARY Staff Allocations	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total General Fund Staff Allocations	**71.47**	**69.02**	**69.50**	**66.92**	**70.37**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	39.10	37.20	37.29	34.28	36.26
INSTRUCTIONAL SUPPORT	5.65	5.45	5.25	4.44	5.44
OTHER CERTIFIED STAFF	4.15	4.50	4.50	5.50	5.00
PARAPROFESSIONALS	15.07	13.37	13.46	13.70	14.67
SUPPORT PERSONNEL	5.50	6.50	7.00	7.00	7.00
Total Special Revenue Staff Allocations	**20.68**	**19.83**	**18.55**	**17.42**	**17.97**
CERTIFIED STAFF	0.90	0.80	0.71	0.72	0.74
INSTRUCTIONAL SUPPORT	1.35	2.40	1.80	1.80	1.80
NUTRITION SERVICES	9.00	9.00	9.00	9.00	9.00
OTHER CERTIFIED STAFF	3.20	2.50	2.50	1.50	1.50
PARAPROFESSIONALS	5.73	4.13	4.04	3.80	4.33
SUPPORT PERSONNEL	0.50	1.00	0.50	0.60	0.60
Total Staff Allocations	**92.15**	**88.85**	**88.05**	**84.34**	**88.34**

MANATEE ELEMENTARY Student Enrollment	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total Students	**584**	**586**	**564**	**544**	**532**
Pre-Kindergarten	36	46	36	40	36
Kindergarten	81	79	67	82	80
First Grade	87	85	74	65	83
Second Grade	102	91	90	78	67
Third Grade	91	99	99	92	82
Fourth Grade	82	95	95	91	88
Fifth Grade	105	91	103	96	96

MIKE DAVIS ELEMENTARY

Home of the Stars

3215 Magnolia Pond Drive
Naples, FL 34116
Phone: 239-377-9000
Fax: 239-377-9001
FY 2027 Title I School

MIKE DAVIS ELEMENTARY Summary of Expenditures and Budget					
	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**$ 5,559,117.37**	**$ 6,616,008.42**	**$ 8,404,147.47**	**$ 8,669,026.37**	**$ 8,248,264.44**
Salaries	$ 3,589,436.50	$ 4,298,672.60	$ 5,463,796.24	$ 5,486,190.24	$ 5,152,293.21
Benefits	$ 1,270,631.84	$ 1,589,564.13	$ 2,008,055.77	$ 2,216,612.41	$ 2,281,502.39
Purchased Services	$ 320,973.90	$ 375,678.18	$ 358,584.70	$ 392,380.33	$ 336,857.64
Energy Services	$ 203,480.27	$ 190,434.03	$ 248,585.35	$ 230,804.54	$ 252,112.00
Materials and Supplies	$ 72,622.98	$ 96,339.01	$ 172,791.13	$ 228,074.81	$ 121,246.57
Capital Outlay	$ 2,040.03	$ 281.38	$ 3,080.59	$ 2,438.18	$ 2,307.63
Other Expenses	$ 99,931.85	$ 65,039.09	$ 149,253.69	$ 112,525.86	$ 101,945.00
Total Special Revenue Expenditures	**$ 2,290,775.95**	**$ 2,176,320.87**	**$ 1,497,223.69**	**$ 1,080,819.40**	**$ 1,089,604.35**
Salaries	$ 1,505,231.51	$ 1,342,212.75	$ 790,908.93	$ 579,661.03	$ 544,810.07
Benefits	$ 431,721.10	$ 464,413.24	$ 345,868.37	$ 246,379.15	$ 250,910.29
Purchased Services	$ 36,394.17	$ 33,141.20	$ 13,281.64	$ 12,020.86	$ 12,460.47
Materials and Supplies	$ 294,107.09	$ 308,012.22	$ 333,436.22	$ 240,449.33	$ 279,779.58
Capital Outlay	$ 39.94	$ 1,176.00	$ 323.57	$ -	$ 323.00
Other Expenses	$ 23,282.14	$ 27,365.46	$ 13,404.96	$ 2,309.03	$ 1,320.94
Total Expenditures	**$ 7,849,893.32**	**$ 8,792,329.29**	**$ 9,901,371.16**	**$ 9,749,845.77**	**$ 9,337,868.79**

MIKE DAVIS ELEMENTARY Staff Allocations					
	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total General Fund Staff Allocations	**64.23**	**69.59**	**75.22**	**81.15**	**78.66**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	35.58	40.66	43.69	41.71	39.58
INSTRUCTIONAL SUPPORT	6.85	6.85	6.80	6.79	6.59
OTHER CERTIFIED STAFF	5.00	5.00	5.10	6.00	5.90
PARAPROFESSIONALS	9.30	9.58	10.53	17.55	17.59
SUPPORT PERSONNEL	5.50	5.50	7.10	7.10	7.00
Total Special Revenue Staff Allocations	**21.57**	**23.41**	**20.84**	**14.40**	**13.98**
CERTIFIED STAFF	0.42	0.34	0.31	0.29	0.42
INSTRUCTIONAL SUPPORT	1.00	2.50	1.80	1.60	0.80
NUTRITION SERVICES	9.00	9.00	9.00	9.00	9.00
OTHER CERTIFIED STAFF	3.50	2.00	2.61	2.41	2.60
PARAPROFESSIONALS	6.75	7.67	6.72	0.70	0.66
SUPPORT PERSONNEL	0.90	1.90	0.40	0.40	0.50
Total Staff Allocations	**85.80**	**93.00**	**96.06**	**95.55**	**92.64**

MIKE DAVIS ELEMENTARY Student Enrollment					
	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total Students	**577**	**583**	**655**	**584**	**575**
Pre-Kindergarten	17	16	16	18	18
Kindergarten	94	84	107	86	85
First Grade	98	110	103	101	100
Second Grade	92	99	98	94	100
Third Grade	105	99	105	98	100
Fourth Grade	82	102	112	86	91
Fifth Grade	89	73	114	101	81

NAPLES PARK ELEMENTARY

Home of the Sharks

685 111th Avenue North
Naples, FL 34108
Phone: 239-377-7700
Fax: 239-377-7701
FY 2027 Title I School

NAPLES PARK ELEMENTARY
Summary of Expenditures and Budget

	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**$ 5,045,972.73**	**$ 5,717,629.94**	**$ 6,386,186.66**	**$ 6,556,388.76**	**$ 5,967,337.88**
Salaries	$ 3,322,490.35	$ 3,763,354.54	$ 4,091,790.21	$ 4,012,985.88	$ 3,672,405.07
Benefits	$ 1,167,152.26	$ 1,388,660.08	$ 1,535,108.20	$ 1,626,256.53	$ 1,608,118.17
Purchased Services	$ 270,195.28	$ 309,248.50	$ 372,460.11	$ 539,297.46	$ 347,262.77
Energy Services	$ 124,115.03	$ 125,287.50	$ 142,270.68	$ 142,714.83	$ 192,916.00
Materials and Supplies	$ 35,381.34	$ 45,275.05	$ 101,270.18	$ 122,757.41	$ 54,392.48
Capital Outlay	$ 9,553.55	$ 14,921.05	$ 62,352.64	$ 32,954.72	$ 25,388.39
Other Expenses	$ 117,084.92	$ 70,883.22	$ 80,934.64	$ 79,421.93	$ 66,855.00
Total Special Revenue Expenditures	**$ 1,453,248.00**	**$ 1,240,673.66**	**$ 1,117,739.89**	**$ 730,482.29**	**$ 855,324.29**
Salaries	$ 929,020.87	$ 717,082.36	$ 603,622.90	$ 419,824.90	$ 444,062.06
Benefits	$ 254,592.27	$ 233,344.75	$ 236,029.47	$ 164,765.24	$ 188,829.44
Purchased Services	$ 17,933.85	$ 35,206.95	$ 9,146.09	$ 676.41	$ 2,157.41
Materials and Supplies	$ 196,918.59	$ 214,281.08	$ 231,321.89	$ 142,795.43	$ 200,427.85
Capital Outlay	$ 3,760.07	$ 2,399.67	$ 2,538.65	$ -	$ 557.00
Other Expenses	$ 51,022.35	$ 38,358.85	$ 35,080.89	$ 2,420.31	$ 19,290.53
Total Expenditures	**$ 6,499,220.73**	**$ 6,958,303.60**	**$ 7,503,926.55**	**$ 7,286,871.05**	**$ 6,822,662.17**

NAPLES PARK ELEMENTARY
Staff Allocations

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total General Fund Staff Allocations	**58.08**	**58.89**	**59.34**	**60.22**	**61.46**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	29.58	29.60	29.74	26.45	26.77
INSTRUCTIONAL SUPPORT	7.40	7.15	6.75	6.89	6.89
OTHER CERTIFIED STAFF	2.10	2.60	2.60	2.60	3.10
PARAPROFESSIONALS	10.00	10.04	10.25	14.28	14.70
SUPPORT PERSONNEL	7.00	7.50	8.00	8.00	8.00
Total Special Revenue Staff Allocations	**14.42**	**14.46**	**15.31**	**11.17**	**10.43**
CERTIFIED STAFF	0.42	0.40	0.26	0.55	0.23
INSTRUCTIONAL SUPPORT	1.00	0.80	1.20	1.20	1.20
NUTRITION SERVICES	6.00	6.00	6.00	6.00	6.00
OTHER CERTIFIED STAFF	1.10	0.90	2.10	2.00	2.00
PARAPROFESSIONALS	5.50	5.46	5.25	1.22	0.80
SUPPORT PERSONNEL	0.40	0.90	0.50	0.20	0.20
Total Staff Allocations	**72.50**	**73.35**	**74.65**	**71.39**	**71.89**

NAPLES PARK ELEMENTARY
Student Enrollment

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total Students	**399**	**387**	**384**	**367**	**356**
Pre-Kindergarten	28	27	22	34	28
Kindergarten	62	49	52	44	52
First Grade	63	64	58	47	49
Second Grade	75	69	73	54	50
Third Grade	54	71	63	67	51
Fourth Grade	57	46	66	59	65
Fifth Grade	60	61	50	62	61

OSCEOLA ELEMENTARY

Home of the Chiefs

5770 Osceola Trail
Naples, FL 34109
Phone: 239-377-7800
Fax: 239-377-7801

OSCEOLA ELEMENTARY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 6,081,376.31**	**$ 6,150,386.77**	**$ 6,526,705.16**	**$ 7,057,670.86**	**$ 6,750,921.83**
Salaries	$ 4,118,425.12	$ 3,936,531.90	$ 4,150,814.54	$ 4,347,789.82	$ 4,161,236.75
Benefits	$ 1,360,254.13	$ 1,430,952.39	$ 1,534,015.53	$ 1,711,594.83	$ 1,778,321.78
Purchased Services	$ 299,979.26	$ 410,193.72	$ 413,153.57	$ 489,597.28	$ 422,609.78
Energy Services	$ 151,024.87	$ 167,856.01	$ 171,017.69	$ 206,331.52	$ 223,428.00
Materials and Supplies	$ 63,237.24	$ 82,204.17	$ 153,829.01	$ 216,263.80	$ 99,364.21
Capital Outlay	$ 8,391.86	$ 20,310.88	$ 3,209.82	$ 12,935.68	$ 3,801.31
Other Expenses	$ 80,063.83	$ 102,337.70	$ 100,665.00	$ 73,157.93	$ 62,160.00
Total Special Revenue Expenditures	**$ 818,840.50**	**$ 658,231.85**	**$ 544,305.69**	**$ 445,850.53**	**$ 538,173.13**
Salaries	$ 467,594.12	$ 326,218.64	$ 248,532.36	$ 226,840.49	$ 228,857.11
Benefits	$ 102,825.24	$ 89,852.03	$ 78,070.34	$ 75,872.87	$ 100,880.02
Purchased Services	$ 17,307.57	$ 19,690.00	$ 632.63	$ -	$ 164.00
Materials and Supplies	$ 221,524.86	$ 207,831.44	$ 210,790.15	$ 142,528.90	$ 203,081.00
Capital Outlay	$ 3,633.69	$ 6,597.71	$ 4,497.87	$ -	$ 4,498.00
Other Expenses	$ 5,955.02	$ 8,042.03	$ 1,782.34	$ 608.27	$ 693.00
Total Expenditures	**$ 6,900,216.81**	**$ 6,808,618.62**	**$ 7,071,010.85**	**$ 7,503,521.39**	**$ 7,289,094.96**

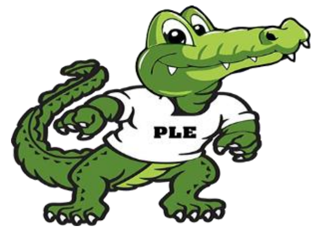
OSCEOLA ELEMENTARY					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**61.15**	**56.83**	**58.23**	**62.64**	**60.52**
ADMINISTRATIVE	2.00	2.00	2.00	1.00	2.00
CERTIFIED STAFF	38.00	36.00	36.00	39.00	36.80
INSTRUCTIONAL SUPPORT	4.95	4.50	4.40	4.44	4.44
OTHER CERTIFIED STAFF	4.00	3.30	3.30	5.50	3.50
PARAPROFESSIONALS	6.20	6.03	6.03	6.20	7.28
SUPPORT PERSONNEL	6.00	5.00	6.50	6.50	6.50
Total Special Revenue Staff Allocations	**8.43**	**7.75**	**7.75**	**7.38**	**7.30**
INSTRUCTIONAL SUPPORT	0.85	0.80	0.80	0.80	0.80
NUTRITION SERVICES	6.00	6.00	6.00	6.00	6.00
OTHER CERTIFIED STAFF	1.50	0.70	0.70	0.50	0.50
PARAPROFESSIONALS	0.08	0.25	0.25	0.08	-
Total Staff Allocations	**69.58**	**64.58**	**65.98**	**70.02**	**67.82**

OSCEOLA ELEMENTARY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**621**	**575**	**573**	**606**	**590**
Pre-Kindergarten	19	18	20	18	18
Kindergarten	77	83	67	83	81
First Grade	95	85	80	81	89
Second Grade	106	94	94	94	88
Third Grade	102	107	98	103	99
Fourth Grade	87	96	113	108	105
Fifth Grade	135	92	101	119	110

PALMETTO ELEMENTARY

Home of the Gators

3000 10th Avenue SE
Naples, FL 34117
Phone: 239-377-9100
Fax: 239-377-9101
FY 2027 Title I School



PALMETTO ELEMENTARY Summary of Expenditures and Budget	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**$ 5,331,418.26**	**$ 6,844,802.59**	**$ 7,971,724.70**	**$ 9,270,537.50**	**$ 8,190,981.32**
Salaries	$ 3,339,109.07	$ 4,187,232.08	$ 4,916,286.07	$ 5,751,024.84	$ 5,027,436.04
Benefits	$ 1,225,554.70	$ 1,566,946.99	$ 1,943,705.70	$ 2,359,537.31	$ 2,250,253.79
Purchased Services	$ 301,134.72	$ 413,028.27	$ 462,166.36	$ 484,031.04	$ 328,451.47
Energy Services	$ 162,376.78	$ 295,036.60	$ 201,167.48	$ 239,395.84	$ 262,000.00
Materials and Supplies	$ 69,855.15	$ 109,058.72	$ 174,810.97	$ 243,722.27	$ 144,469.51
Capital Outlay	$ 15,311.67	$ 5,184.95	$ 13,491.08	$ 1,026.31	$ 7,413.89
Other Expenses	$ 218,076.17	$ 268,314.98	$ 260,097.04	$ 191,799.89	$ 170,956.62
Total Special Revenue Expenditures	**$ 1,242,970.33**	**$ 1,265,916.72**	**$ 1,167,337.84**	**$ 989,738.61**	**$ 1,047,680.98**
Salaries	$ 727,683.11	$ 696,750.47	$ 639,307.71	$ 522,630.13	$ 540,673.98
Benefits	$ 212,892.98	$ 238,454.20	$ 249,143.10	$ 229,151.76	$ 239,296.94
Purchased Services	$ 46,211.54	$ 20,816.49	$ 2,586.59	$ 4,073.72	$ 2,164.93
Materials and Supplies	$ 249,695.00	$ 277,708.35	$ 254,462.91	$ 227,028.93	$ 244,680.86
Capital Outlay	$ 330.00	$ 12,064.02	$ 1,408.04	$ -	$ 1,327.00
Other Expenses	$ 6,157.70	$ 20,123.19	$ 20,429.49	$ 6,854.07	$ 19,537.27
Total Expenditures	**$ 6,574,388.59**	**$ 8,110,719.31**	**$ 9,139,062.54**	**$ 10,260,276.11**	**$ 9,238,662.30**

PALMETTO ELEMENTARY Staff Allocations	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total General Fund Staff Allocations	**68.22**	**78.34**	**83.34**	**92.57**	**77.38**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	38.61	43.67	44.71	48.74	44.71
INSTRUCTIONAL SUPPORT	7.05	7.15	7.55	8.74	5.84
OTHER CERTIFIED STAFF	3.10	4.00	5.60	6.50	5.10
PARAPROFESSIONALS	11.46	14.52	16.48	19.59	12.73
SUPPORT PERSONNEL	6.00	7.00	7.00	7.00	7.00
Total Special Revenue Staff Allocations	**12.96**	**15.01**	**15.09**	**12.65**	**12.54**
CERTIFIED STAFF	0.39	0.33	0.29	0.26	0.29
INSTRUCTIONAL SUPPORT	1.05	1.80	1.80	1.30	0.80
NUTRITION SERVICES	5.00	5.00	6.00	6.00	6.00
OTHER CERTIFIED STAFF	3.30	3.00	2.80	2.00	2.50
PARAPROFESSIONALS	2.82	4.48	3.80	2.69	2.55
SUPPORT PERSONNEL	0.40	0.40	0.40	0.40	0.40
Total Staff Allocations	**81.18**	**93.35**	**98.43**	**105.22**	**89.92**

PALMETTO ELEMENTARY Student Enrollment	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total Students	**570**	**636**	**646**	**701**	**760**
Pre-Kindergarten	40	53	49	30	30
Kindergarten	81	82	84	113	111
First Grade	88	95	95	105	133
Second Grade	93	99	115	116	126
Third Grade	95	107	111	115	114
Fourth Grade	86	96	90	113	115
Fifth Grade	87	104	102	109	131

PARKSIDE ELEMENTARY

Home of the Bullfrogs

5322 Texas Avenue
Naples, FL 34113
Phone: 239-377-8900
Fax: 239-377-8901
FY 2027 Title I School

PARKSIDE ELEMENTARY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 5,145,015.57**	**$ 5,976,394.55**	**$ 7,085,362.95**	**$ 6,989,564.76**	**$ 6,486,879.87**
Salaries	$ 3,237,527.59	$ 3,850,008.60	$ 4,526,978.48	$ 4,326,299.11	$ 3,949,516.53
Benefits	$ 1,167,873.76	$ 1,457,313.81	$ 1,714,476.98	$ 1,732,527.52	$ 1,733,215.36
Purchased Services	$ 356,714.00	$ 389,954.99	$ 393,875.11	$ 442,287.48	$ 371,324.26
Energy Services	$ 187,805.51	$ 161,122.68	$ 193,055.68	$ 233,794.63	$ 240,668.00
Materials and Supplies	$ 58,182.69	$ 78,117.44	$ 150,997.05	$ 166,729.02	$ 120,187.79
Capital Outlay	$ 10,838.59	$ 2,103.21	$ 7,594.13	$ 9,829.12	$ 5,604.65
Other Expenses	$ 126,073.43	$ 37,773.82	$ 98,385.52	$ 78,097.88	$ 66,363.28
Total Special Revenue Expenditures	**$ 1,792,849.47**	**$ 1,737,445.86**	**$ 1,258,890.57**	**$ 1,191,455.86**	**$ 1,221,001.29**
Salaries	$ 1,126,987.75	$ 1,003,304.36	$ 643,319.26	$ 686,608.65	$ 634,847.37
Benefits	$ 326,522.42	$ 334,375.70	$ 260,946.71	$ 287,465.52	$ 281,958.42
Purchased Services	$ 35,852.07	$ 46,198.87	$ 20,135.52	$ 21.86	$ 15,068.86
Materials and Supplies	$ 290,847.75	$ 329,002.69	$ 314,536.09	$ 214,655.48	$ 265,976.84
Capital Outlay	$ -	$ 4,454.87	$ 6,934.19	$ -	$ 6,185.00
Other Expenses	$ 12,639.48	$ 20,109.37	$ 13,018.80	$ 2,704.35	$ 16,964.80
Total Expenditures	**$ 6,937,865.04**	**$ 7,713,840.41**	**$ 8,344,253.52**	**$ 8,181,020.62**	**$ 7,707,881.16**

PARKSIDE ELEMENTARY					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**63.23**	**64.54**	**64.46**	**59.31**	**59.30**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	36.06	37.04	37.20	33.03	33.00
INSTRUCTIONAL SUPPORT	5.30	5.25	4.85	4.69	4.69
OTHER CERTIFIED STAFF	5.20	4.80	4.80	4.10	4.90
PARAPROFESSIONALS	8.67	8.85	9.01	9.09	8.31
SUPPORT PERSONNEL	6.00	6.60	6.60	6.40	6.40
Total Special Revenue Staff Allocations	**20.82**	**21.11**	**18.69**	**18.98**	**17.99**
ADMINISTRATIVE	1.00	1.00	-	-	-
CERTIFIED STAFF	0.94	0.96	0.80	0.97	1.00
INSTRUCTIONAL SUPPORT	0.85	2.80	2.80	2.80	2.80
NUTRITION SERVICES	11.00	11.00	11.00	11.00	11.00
OTHER CERTIFIED STAFF	4.30	2.20	1.50	1.70	0.90
PARAPROFESSIONALS	2.13	2.15	1.99	1.91	1.69
SUPPORT PERSONNEL	0.60	1.00	0.60	0.60	0.60
Total Staff Allocations	**84.05**	**85.65**	**83.15**	**78.29**	**77.29**

PARKSIDE ELEMENTARY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**609**	**604**	**590**	**531**	**526**
Pre-Kindergarten	30	33	31	33	33
Kindergarten	88	88	81	74	73
First Grade	104	91	91	71	75
Second Grade	85	105	83	90	72
Third Grade	127	88	111	84	101
Fourth Grade	83	109	81	101	70
Fifth Grade	92	90	112	78	102

PELICAN MARSH ELEMENTARY

Home of the Pelicans

9480 Airport Road North
Naples, FL 34109
Phone: 239-377-7900
Fax: 239-377-7901

PELICAN MARSH ELEMENTARY Summary of Expenditures and Budget	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**$ 7,244,937.10**	**$ 7,914,252.01**	**$ 8,627,068.14**	**$ 8,803,284.58**	**$ 7,936,094.85**
Salaries	$ 4,908,351.70	$ 5,205,445.03	$ 5,500,577.98	$ 5,522,457.24	$ 4,933,541.04
Benefits	$ 1,711,204.17	$ 1,885,238.38	$ 2,053,087.28	$ 2,184,296.61	$ 2,117,345.00
Purchased Services	$ 303,876.99	$ 400,900.05	$ 574,042.26	$ 484,549.44	$ 405,662.42
Energy Services	$ 147,205.58	$ 168,958.32	$ 205,544.15	$ 256,583.72	$ 251,584.00
Materials and Supplies	$ 78,338.40	$ 101,453.03	$ 163,251.48	$ 226,534.60	$ 122,786.91
Capital Outlay	$ 13,197.98	$ 7,103.37	$ 7,151.09	$ 3,734.20	$ 1,055.48
Other Expenses	$ 82,762.28	$ 145,153.83	$ 123,413.90	$ 125,128.77	$ 104,120.00
Total Special Revenue Expenditures	**$ 935,111.61**	**$ 935,321.48**	**$ 697,432.74**	**$ 499,388.73**	**$ 492,677.26**
Salaries	$ 545,605.42	$ 499,743.07	$ 338,292.80	$ 248,124.22	$ 203,259.43
Benefits	$ 123,866.02	$ 162,392.23	$ 140,777.96	$ 106,571.67	$ 89,579.83
Purchased Services	$ 17,047.00	$ 21,735.71	$ 3,279.72	$ -	$ 2,844.00
Materials and Supplies	$ 204,044.40	$ 226,431.65	$ 199,727.13	$ 143,775.17	$ 182,402.00
Capital Outlay	$ 14,487.17	$ 7,358.91	$ 7,171.02	$ -	$ 7,171.00
Other Expenses	$ 30,061.60	$ 17,659.91	$ 8,184.11	$ 917.67	$ 7,421.00
Total Expenditures	**$ 8,180,048.71**	**$ 8,849,573.49**	**$ 9,324,500.88**	**$ 9,302,673.31**	**$ 8,428,772.11**

PELICAN MARSH ELEMENTARY Staff Allocations	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total General Fund Staff Allocations	**82.40**	**85.40**	**82.50**	**79.15**	**79.90**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	48.00	48.00	47.00	46.00	47.00
INSTRUCTIONAL SUPPORT	6.90	7.50	7.10	6.75	6.75
OTHER CERTIFIED STAFF	2.50	2.40	2.90	3.40	2.90
PARAPROFESSIONALS	17.00	18.50	15.50	13.50	14.25
SUPPORT PERSONNEL	6.00	7.00	8.00	7.50	7.00
Total Special Revenue Staff Allocations	**9.55**	**10.65**	**9.65**	**7.65**	**6.90**
INSTRUCTIONAL SUPPORT	0.80	0.80	0.80	0.80	0.80
NUTRITION SERVICES	6.00	6.00	6.00	6.00	6.00
OTHER CERTIFIED STAFF	0.50	0.60	0.60	0.60	0.10
PARAPROFESSIONALS	2.25	2.25	2.25	0.25	-
SUPPORT PERSONNEL	-	1.00	-	-	-
Total Staff Allocations	**91.95**	**96.05**	**92.15**	**86.80**	**86.80**

PELICAN MARSH ELEMENTARY Student Enrollment	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total Students	**709**	**689**	**677**	**665**	**649**
Pre-Kindergarten	30	36	37	35	35
Kindergarten	113	94	96	90	88
First Grade	121	110	102	101	98
Second Grade	112	119	112	105	102
Third Grade	114	124	117	109	109
Fourth Grade	100	103	117	114	106
Fifth Grade	119	103	96	111	111

PINECREST ELEMENTARY

Home of the Eagles

313 South 9th Street
Immokalee, FL 34142
Phone: 239-377-8000
Fax: 239-377-8001
FY 2027 Title I School

PINECREST ELEMENTARY Summary of Expenditures and Budget	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**$ 6,633,579.96**	**$ 7,049,452.62**	**$ 7,813,224.43**	**$ 8,269,255.51**	**$ 8,201,344.06**
Salaries	$ 4,368,298.63	$ 4,567,435.26	$ 5,025,035.82	$ 5,129,045.31	$ 5,182,953.71
Benefits	$ 1,505,190.57	$ 1,675,382.49	$ 1,836,547.41	$ 2,004,517.15	$ 2,150,372.54
Purchased Services	$ 370,118.51	$ 458,459.05	$ 513,197.96	$ 594,613.18	$ 397,103.50
Energy Services	$ 205,601.86	$ 170,961.52	$ 186,129.11	$ 230,131.19	$ 232,520.00
Materials and Supplies	$ 54,300.43	$ 70,699.15	$ 141,497.73	$ 195,052.73	$ 126,309.91
Capital Outlay	$ 12,174.74	$ 16,407.95	$ 15,558.29	$ 10,036.41	$ 4,569.54
Other Expenses	$ 117,895.22	$ 90,107.20	$ 95,258.11	$ 105,859.54	$ 107,514.86
Total Special Revenue Expenditures	**$ 2,658,914.00**	**$ 2,292,502.33**	**$ 1,494,369.71**	**$ 1,404,184.60**	**$ 1,498,306.27**
Salaries	$ 1,692,755.50	$ 1,349,546.92	$ 755,269.30	$ 687,454.97	$ 729,262.91
Benefits	$ 488,393.02	$ 471,190.71	$ 334,186.73	$ 327,900.95	$ 361,798.60
Purchased Services	$ 33,857.85	$ 28,600.55	$ 4,387.54	$ 466.93	$ 3,970.93
Materials and Supplies	$ 418,963.74	$ 429,657.36	$ 393,249.48	$ 377,611.61	$ 394,347.60
Capital Outlay	$ 14,126.25	$ 1,478.99	$ 81.17	$ -	$ -
Other Expenses	$ 10,817.64	$ 12,027.80	$ 7,195.49	$ 10,750.14	$ 8,926.23
Total Expenditures	**$ 9,292,493.96**	**$ 9,341,954.95**	**$ 9,307,594.14**	**$ 9,673,440.11**	**$ 9,699,650.33**

PINECREST ELEMENTARY Staff Allocations	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total General Fund Staff Allocations	**66.95**	**67.50**	**65.74**	**66.13**	**69.78**
ADMINISTRATIVE	3.00	3.00	2.00	2.00	2.00
CERTIFIED STAFF	40.47	38.49	37.96	37.56	40.63
INSTRUCTIONAL SUPPORT	5.20	5.20	4.90	5.20	5.20
OTHER CERTIFIED STAFF	5.00	5.00	5.00	5.50	6.00
PARAPROFESSIONALS	8.28	9.41	9.48	9.47	9.55
SUPPORT PERSONNEL	5.00	6.40	6.40	6.40	6.40
Total Special Revenue Staff Allocations	**27.50**	**24.30**	**20.36**	**19.72**	**20.02**
CERTIFIED STAFF	0.53	0.51	0.44	0.44	0.37
INSTRUCTIONAL SUPPORT	1.85	1.80	1.80	1.60	1.60
NUTRITION SERVICES	13.00	13.00	13.00	13.00	13.00
OTHER CERTIFIED STAFF	5.00	3.00	2.20	1.20	1.20
PARAPROFESSIONALS	6.72	5.59	2.52	3.08	3.45
SUPPORT PERSONNEL	0.40	0.40	0.40	0.40	0.40
Total Staff Allocations	**94.45**	**91.80**	**86.10**	**85.85**	**89.80**

PINECREST ELEMENTARY Student Enrollment	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total Students	**602**	**611**	**585**	**589**	**582**
Pre-Kindergarten	19	18	19	22	22
Kindergarten	96	106	99	109	107
First Grade	98	95	98	96	103
Second Grade	101	97	93	95	94
Third Grade	93	103	89	98	94
Fourth Grade	88	96	94	72	85
Fifth Grade	107	96	93	97	77

POINCIANA ELEMENTARY

Home of the Pelicans

2825 Airport Road North
Naples, FL 34105
Phone: 239-377-8100
Fax: 239-377-8101
FY 2027 Title I School

POINCIANA ELEMENTARY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 6,120,296.38**	**$ 6,718,874.40**	**$ 6,908,588.27**	**$ 6,817,276.54**	**$ 7,148,566.26**
Salaries	$ 3,977,590.59	$ 4,423,128.50	$ 4,502,221.42	$ 4,164,026.97	$ 4,373,777.14
Benefits	$ 1,439,806.25	$ 1,633,068.26	$ 1,628,340.54	$ 1,619,724.56	$ 1,934,150.91
Purchased Services	$ 354,217.30	$ 302,233.70	$ 385,922.33	$ 525,160.92	$ 322,027.54
Energy Services	$ 158,036.05	$ 178,474.26	$ 192,273.33	$ 214,554.94	$ 243,760.00
Materials and Supplies	$ 64,942.15	$ 74,116.32	$ 104,427.50	$ 144,500.49	$ 127,185.37
Capital Outlay	$ 13,309.17	$ 14,061.35	$ 8,980.31	$ 4,968.16	$ 13,673.78
Other Expenses	$ 112,394.87	$ 93,792.01	$ 86,422.84	$ 144,340.50	$ 133,991.52
Total Special Revenue Expenditures	**$ 1,311,100.85**	**$ 1,191,292.32**	**$ 1,014,826.58**	**$ 742,984.78**	**$ 822,003.11**
Salaries	$ 764,254.15	$ 689,794.14	$ 536,998.64	$ 366,263.39	$ 415,486.42
Benefits	$ 226,911.85	$ 212,380.20	$ 233,734.70	$ 164,823.16	$ 210,842.23
Purchased Services	$ 34,353.28	$ 41,035.41	$ 5,777.61	$ 1,819.86	$ 1,375.86
Materials and Supplies	$ 253,057.21	$ 223,590.26	$ 218,363.91	$ 196,994.31	$ 176,262.97
Capital Outlay	$ 13,351.13	$ 15,615.72	$ 3,894.18	$ 106.00	$ 3,895.00
Other Expenses	$ 19,173.23	$ 8,876.59	$ 16,057.54	$ 12,978.06	$ 14,140.63
Total Expenditures	**$ 7,431,397.23**	**$ 7,910,166.72**	**$ 7,923,414.85**	**$ 7,560,261.32**	**$ 7,970,569.37**

POINCIANA ELEMENTARY					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**74.68**	**71.48**	**66.89**	**67.09**	**66.64**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	36.59	34.63	33.60	32.46	32.70
INSTRUCTIONAL SUPPORT	8.40	6.80	6.60	5.85	5.85
OTHER CERTIFIED STAFF	2.80	3.80	3.30	3.30	3.60
PARAPROFESSIONALS	19.29	17.15	14.29	16.38	15.39
SUPPORT PERSONNEL	5.60	7.10	7.10	7.10	7.10
Total Special Revenue Staff Allocations	**17.52**	**13.12**	**16.44**	**13.09**	**13.06**
CERTIFIED STAFF	0.41	0.37	0.40	0.54	0.30
INSTRUCTIONAL SUPPORT	0.85	0.80	1.80	0.80	0.80
NUTRITION SERVICES	8.00	8.00	8.00	8.00	8.00
OTHER CERTIFIED STAFF	2.20	0.20	1.23	2.23	2.05
PARAPROFESSIONALS	5.46	3.35	4.61	1.12	1.51
SUPPORT PERSONNEL	0.60	0.40	0.40	0.40	0.40
Total Staff Allocations	**92.20**	**84.60**	**83.33**	**80.18**	**79.70**

POINCIANA ELEMENTARY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**510**	**485**	**469**	**450**	**449**
Pre-Kindergarten	47	51	45	52	51
Kindergarten	61	64	57	67	66
First Grade	78	59	73	57	71
Second Grade	80	71	61	63	54
Third Grade	79	80	78	68	70
Fourth Grade	90	72	75	70	63
Fifth Grade	75	88	80	73	74

SABAL PALM ELEMENTARY

Home of the Hawks

4095 18th Avenue NE
Naples, FL 34120
Phone: 239-377-8200
Fax: 239-377-8201
FY 2027 Title I School

SABAL PALM ELEMENTARY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 6,231,246.12**	**$ 7,552,582.80**	**$ 8,630,400.58**	**$ 8,790,923.41**	**$ 8,792,223.81**
Salaries	$ 4,217,409.06	$ 4,800,047.76	$ 5,504,880.62	$ 5,440,373.82	$ 5,522,145.23
Benefits	$ 1,449,898.18	$ 1,747,505.67	$ 2,093,458.48	$ 2,201,541.72	$ 2,429,546.56
Purchased Services	$ 345,415.43	$ 675,207.23	$ 620,889.06	$ 581,726.26	$ 367,289.95
Energy Services	$ 113,555.48	$ 123,684.84	$ 154,733.78	$ 177,239.02	$ 211,760.00
Materials and Supplies	$ 58,861.40	$ 101,892.34	$ 168,791.51	$ 218,347.72	$ 119,120.11
Capital Outlay	$ 4,291.00	$ 7,392.44	$ 9,686.65	$ 15,318.66	$ 6,916.96
Other Expenses	$ 41,815.57	$ 96,852.52	$ 77,960.48	$ 156,376.21	$ 135,445.00
Total Capital Fund Expenditures	**$ -**	**$ -**	**$ 27,492.83**	**$ -**	**$ -**
Capital Outlay	$ -	$ -	$ 27,492.83	$ -	$ -
Total Special Revenue Expenditures	**$ 1,206,091.64**	**$ 1,074,924.60**	**$ 1,300,280.75**	**$ 925,662.74**	**$ 988,700.16**
Salaries	$ 714,069.98	$ 541,094.34	$ 680,891.54	$ 504,449.85	$ 494,661.07
Benefits	$ 210,770.49	$ 201,035.24	$ 289,642.82	$ 208,229.72	$ 211,772.35
Purchased Services	$ 21,679.62	$ 28,890.39	$ 9,730.70	$ 10.93	$ 884.93
Materials and Supplies	$ 238,887.39	$ 272,768.83	$ 291,452.69	$ 207,229.01	$ 255,605.10
Capital Outlay	$ 13,248.58	$ 20,158.84	$ 6,449.15	$ -	$ 6,070.00
Other Expenses	$ 7,435.58	$ 10,976.96	$ 22,113.85	$ 5,743.23	$ 19,706.71
Total Expenditures	**$ 7,437,337.76**	**$ 8,627,507.40**	**$ 9,958,174.16**	**$ 9,716,586.15**	**$ 9,780,923.97**

SABAL PALM ELEMENTARY					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**75.08**	**82.19**	**84.33**	**84.30**	**83.85**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	41.85	45.78	49.80	45.77	45.77
INSTRUCTIONAL SUPPORT	7.15	7.70	7.40	7.35	7.35
OTHER CERTIFIED STAFF	4.20	5.00	5.40	5.40	4.70
PARAPROFESSIONALS	14.38	14.71	12.73	16.78	17.03
SUPPORT PERSONNEL	5.50	7.00	7.00	7.00	7.00
Total Special Revenue Staff Allocations	**13.87**	**14.01**	**16.97**	**11.55**	**10.80**
CERTIFIED STAFF	0.15	0.22	0.20	0.23	0.23
INSTRUCTIONAL SUPPORT	1.00	0.80	1.80	1.80	0.80
NUTRITION SERVICES	6.00	6.00	6.00	6.00	6.00
OTHER CERTIFIED STAFF	0.80	-	2.00	1.60	2.10
PARAPROFESSIONALS	5.72	6.79	6.77	1.72	1.47
SUPPORT PERSONNEL	0.20	0.20	0.20	0.20	0.20
Total Staff Allocations	**88.95**	**96.20**	**101.30**	**95.85**	**94.65**

SABAL PALM ELEMENTARY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**667**	**738**	**792**	**685**	**693**
Pre-Kindergarten	64	71	64	62	60
Kindergarten	99	105	118	69	68
First Grade	102	119	125	117	83
Second Grade	92	110	131	128	123
Third Grade	90	104	125	106	134
Fourth Grade	107	111	106	111	112
Fifth Grade	113	118	123	92	113

SEA GATE ELEMENTARY

Home of the Seahorses

650 Seagate Drive
Naples, FL 34103
Phone: 239-377-8300
Fax: 239-377-8301

SEA GATE ELEMENTARY Summary of Expenditures and Budget	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**$ 7,154,433.67**	**$ 7,587,024.87**	**$ 8,410,426.38**	**$ 8,715,645.97**	**$ 8,131,251.26**
Salaries	$ 4,653,562.32	$ 4,890,199.02	$ 5,410,326.02	$ 5,473,206.64	$ 5,099,411.23
Benefits	$ 1,604,350.15	$ 1,770,601.14	$ 2,000,160.05	$ 2,161,306.45	$ 2,162,152.16
Purchased Services	$ 320,360.06	$ 380,321.19	$ 444,078.80	$ 463,717.36	$ 395,521.99
Energy Services	$ 267,106.16	$ 300,551.41	$ 302,189.77	$ 288,796.67	$ 233,572.00
Materials and Supplies	$ 61,959.03	$ 68,087.08	$ 140,406.53	$ 183,391.52	$ 123,495.56
Capital Outlay	$ 141,940.12	$ 68,869.47	$ 15,470.89	$ 58,855.46	$ 38,713.32
Other Expenses	$ 105,155.83	$ 108,395.56	$ 97,794.32	$ 86,371.87	$ 78,385.00
Total Special Revenue Expenditures	**$ 1,016,103.07**	**$ 779,039.83**	**$ 563,797.51**	**$ 423,127.09**	**$ 491,307.04**
Salaries	$ 632,009.92	$ 409,274.97	$ 254,277.43	$ 222,391.08	$ 214,896.20
Benefits	$ 152,174.56	$ 120,010.33	$ 100,121.95	$ 88,345.40	$ 93,199.84
Purchased Services	$ 18,255.47	$ 22,767.10	$ 1,412.47	$ -	$ 1,025.00
Materials and Supplies	$ 184,871.04	$ 188,021.01	$ 171,741.31	$ 112,016.11	$ 147,705.00
Capital Outlay	$ 1,420.26	$ 12,130.86	$ 9,759.60	$ -	$ 9,760.00
Other Expenses	$ 27,371.82	$ 26,835.56	$ 26,484.75	$ 374.50	$ 24,721.00
Total Expenditures	**$ 8,170,536.74**	**$ 8,366,064.70**	**$ 8,974,223.89**	**$ 9,138,773.06**	**$ 8,622,558.30**

SEA GATE ELEMENTARY Staff Allocations	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total General Fund Staff Allocations	**75.75**	**73.85**	**77.30**	**76.04**	**72.34**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	45.00	43.00	44.00	43.00	42.00
INSTRUCTIONAL SUPPORT	6.85	6.45	6.70	6.74	6.74
OTHER CERTIFIED STAFF	3.40	3.40	3.60	3.80	2.60
PARAPROFESSIONALS	12.00	11.00	13.00	13.00	11.00
SUPPORT PERSONNEL	6.50	8.00	8.00	7.50	8.00
Total Special Revenue Staff Allocations	**8.85**	**8.40**	**8.20**	**7.00**	**7.20**
INSTRUCTIONAL SUPPORT	1.45	0.80	0.80	0.80	0.80
NUTRITION SERVICES	6.00	6.00	6.00	6.00	6.00
OTHER CERTIFIED STAFF	0.40	0.60	0.40	0.20	0.40
PARAPROFESSIONALS	1.00	1.00	1.00	-	-
Total Staff Allocations	**84.60**	**82.25**	**85.50**	**83.04**	**79.54**

SEA GATE ELEMENTARY Student Enrollment	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total Students	**704**	**670**	**668**	**657**	**650**
Kindergarten	88	90	93	91	89
First Grade	128	90	101	107	101
Second Grade	115	127	103	106	113
Third Grade	122	123	123	114	114
Fourth Grade	118	121	123	118	114
Fifth Grade	133	119	125	121	119

SHADOWLAWN ELEMENTARY

Home of the Seahawks

2161 Shadowlawn Drive
Naples, FL 34112
Phone: 239-377-8400
Fax: 239-377-8401
FY 2027 Title I School

SHADOWLAWN ELEMENTARY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 5,603,328.98**	**$ 5,948,562.25**	**$ 7,021,984.96**	**$ 6,717,614.51**	**$ 6,212,563.91**
Salaries	$ 3,647,672.18	$ 3,742,902.84	$ 4,464,771.32	$ 4,098,506.22	$ 3,822,324.09
Benefits	$ 1,296,849.36	$ 1,480,622.05	$ 1,727,212.78	$ 1,699,064.17	$ 1,716,419.89
Purchased Services	$ 347,744.73	$ 390,541.94	$ 424,553.18	$ 520,168.59	$ 314,983.90
Energy Services	$ 144,188.05	$ 166,276.07	$ 167,722.66	$ 169,952.53	$ 218,232.00
Materials and Supplies	$ 75,699.57	$ 59,461.25	$ 113,328.20	$ 150,934.96	$ 74,462.08
Capital Outlay	$ 10,700.92	$ 11,555.09	$ 7,159.84	$ 11,652.98	$ 2,556.95
Other Expenses	$ 80,474.17	$ 97,203.01	$ 117,236.98	$ 67,335.06	$ 63,585.00
Total Special Revenue Expenditures	**$ 1,435,976.93**	**$ 1,498,873.67**	**$ 1,090,797.31**	**$ 929,783.14**	**$ 909,949.52**
Salaries	$ 908,182.43	$ 875,680.29	$ 592,394.03	$ 555,918.97	$ 487,816.46
Benefits	$ 253,770.50	$ 285,503.85	$ 227,914.79	$ 212,013.07	$ 213,585.80
Purchased Services	$ 33,114.87	$ 45,377.01	$ 5,965.01	$ 2,183.36	$ 2,741.24
Materials and Supplies	$ 221,399.21	$ 249,330.95	$ 244,944.75	$ 157,480.53	$ 188,163.69
Capital Outlay	$ (141.10)	$ 11,095.97	$ 5,815.21	$ -	$ 5,212.00
Other Expenses	$ 19,651.02	$ 31,885.60	$ 13,763.52	$ 2,187.21	$ 12,430.33
Total Expenditures	**$ 7,039,305.91**	**$ 7,447,435.92**	**$ 8,112,782.27**	**$ 7,647,397.65**	**$ 7,122,513.43**

SHADOWLAWN ELEMENTARY					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**69.75**	**69.46**	**68.57**	**62.82**	**60.46**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	33.55	33.62	32.65	27.55	26.67
INSTRUCTIONAL SUPPORT	6.90	6.85	6.90	6.69	6.89
OTHER CERTIFIED STAFF	3.60	3.70	3.70	4.20	4.40
PARAPROFESSIONALS	17.20	17.39	16.42	15.48	13.60
SUPPORT PERSONNEL	6.50	5.90	6.90	6.90	6.90
Total Special Revenue Staff Allocations	**12.43**	**13.77**	**11.71**	**10.55**	**9.61**
CERTIFIED STAFF	0.45	0.38	0.35	0.45	0.33
INSTRUCTIONAL SUPPORT	0.80	1.80	1.80	1.60	1.60
NUTRITION SERVICES	5.00	5.00	5.00	5.00	5.00
OTHER CERTIFIED STAFF	3.40	2.80	2.80	2.50	1.80
PARAPROFESSIONALS	2.38	2.39	1.36	0.80	0.68
SUPPORT PERSONNEL	0.40	1.40	0.40	0.20	0.20
Total Staff Allocations	**82.18**	**83.23**	**80.28**	**73.37**	**70.07**

SHADOWLAWN ELEMENTARY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**457**	**466**	**470**	**394**	**380**
Pre-Kindergarten	24	26	21	17	26
Kindergarten	70	64	68	54	53
First Grade	93	86	58	64	56
Second Grade	78	79	81	52	62
Third Grade	78	75	82	66	49
Fourth Grade	51	80	71	70	64
Fifth Grade	63	56	89	71	70

TOMMIE BARFIELD ELEMENTARY

Home of the Manatees

101 Kirkwood Street
Marco Island, FL 34145
Phone: 239-377-8500
Fax: 239-377-8501

TOMMIE BARFIELD ELEMENTARY Summary of Expenditures and Budget	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**$ 4,986,365.44**	**$ 5,322,658.32**	**$ 5,859,488.73**	**$ 6,605,670.35**	**$ 5,942,551.67**
Salaries	$ 3,246,951.49	$ 3,434,430.33	$ 3,769,017.05	$ 3,796,911.50	$ 3,659,635.04
Benefits	$ 1,092,340.53	$ 1,208,961.41	$ 1,335,865.66	$ 1,451,633.02	$ 1,524,024.60
Purchased Services	$ 257,706.38	$ 338,952.89	$ 343,367.95	$ 402,615.60	$ 331,695.62
Energy Services	$ 236,016.84	$ 197,931.88	$ 216,762.77	$ 281,803.49	$ 277,632.00
Materials and Supplies	$ 45,312.21	$ 61,627.59	$ 118,038.35	$ 144,773.31	$ 83,845.18
Capital Outlay	$ 31,224.94	$ 2,567.69	$ 6,565.67	$ 454,893.93	$ 4,629.23
Other Expenses	$ 76,813.05	$ 78,186.53	$ 69,871.28	$ 73,039.50	$ 61,090.00
Total Special Revenue Expenditures	**$ 743,445.73**	**$ 624,134.04**	**$ 411,863.84**	**$ 300,752.16**	**$ 455,770.67**
Salaries	$ 372,095.51	$ 283,879.75	$ 173,743.13	$ 148,296.73	$ 220,692.11
Benefits	$ 86,716.88	$ 86,269.20	$ 66,430.63	$ 61,512.56	$ 81,899.56
Purchased Services	$ 58,458.12	$ 39,839.97	$ 11,182.73	$ -	$ 10,810.00
Energy Services	$ -	$ 18.00	$ -	$ -	$ -
Materials and Supplies	$ 194,701.28	$ 187,731.55	$ 140,601.06	$ 90,942.87	$ 122,463.00
Capital Outlay	$ 21,905.29	$ 6,419.13	$ 10,687.29	$ -	$ 10,687.00
Other Expenses	$ 9,568.65	$ 19,976.44	$ 9,219.00	$ -	$ 9,219.00
Total Expenditures	**$ 5,729,811.17**	**$ 5,946,792.36**	**$ 6,271,352.57**	**$ 6,906,422.51**	**$ 6,398,322.34**

TOMMIE BARFIELD ELEMENTARY Staff Allocations	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total General Fund Staff Allocations	**51.40**	**50.00**	**50.05**	**49.80**	**49.45**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	31.00	31.00	30.00	30.00	30.00
INSTRUCTIONAL SUPPORT	4.40	4.80	4.85	4.65	4.65
OTHER CERTIFIED STAFF	2.00	2.00	2.00	2.50	2.40
PARAPROFESSIONALS	6.00	5.00	5.00	4.25	4.00
SUPPORT PERSONNEL	6.00	5.20	6.20	6.40	6.40
Total Special Revenue Staff Allocations	**7.35**	**6.90**	**5.90**	**5.65**	**5.70**
INSTRUCTIONAL SUPPORT	0.85	0.40	0.40	0.40	0.40
NUTRITION SERVICES	5.00	5.00	5.00	5.00	5.00
OTHER CERTIFIED STAFF	0.50	0.50	0.50	-	0.10
PARAPROFESSIONALS	1.00	-	-	0.25	0.20
SUPPORT PERSONNEL	-	1.00	-	-	-
Total Staff Allocations	**58.75**	**56.90**	**55.95**	**55.45**	**55.15**

TOMMIE BARFIELD ELEMENTARY Student Enrollment	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total Students	**466**	**459**	**474**	**455**	**462**
Pre-Kindergarten	3	1	0	1	3
Kindergarten	78	69	61	68	67
First Grade	82	84	78	67	75
Second Grade	78	84	89	82	71
Third Grade	70	77	85	82	83
Fourth Grade	77	71	83	81	84
Fifth Grade	78	73	78	74	79

VETERANS MEMORIAL ELEMENTARY

Home of the Patriots

15960 Veterans Memorial Boulevard
Naples, FL 34110
Phone: 239-377-8800
Fax: 239-377-8801

VETERANS MEMORIAL ELEMENTARY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 6,693,575.97**	**$ 7,574,432.70**	**$ 8,165,674.35**	**$ 7,830,506.57**	**$ 7,806,825.74**
Salaries	$ 4,552,168.98	$ 5,002,936.46	$ 5,300,983.12	$ 4,910,835.55	$ 4,880,603.61
Benefits	$ 1,519,477.72	$ 1,729,682.43	$ 1,911,842.84	$ 1,865,234.83	$ 2,025,009.66
Purchased Services	$ 327,610.11	$ 436,822.84	$ 425,832.55	$ 489,790.24	$ 404,300.52
Energy Services	$ 159,669.24	$ 164,268.33	$ 203,422.86	$ 228,111.05	$ 257,012.00
Materials and Supplies	$ 64,555.64	$ 84,499.29	$ 157,668.99	$ 194,154.87	$ 109,948.30
Capital Outlay	$ 6,450.09	$ 8,932.13	$ 21,073.13	$ 3,548.64	$ 4,106.85
Other Expenses	$ 63,644.19	$ 147,291.22	$ 144,850.86	$ 138,831.39	$ 125,844.80
Total Capital Fund Expenditures	**$ -**	**$ -**	**$ 25,663.80**	**$ -**	**$ -**
Capital Outlay	$ -	$ -	$ 25,663.80	$ -	$ -
Total Special Revenue Expenditures	**$ 1,009,634.14**	**$ 865,866.33**	**$ 584,685.76**	**$ 459,407.32**	**$ 516,053.54**
Salaries	$ 550,742.68	$ 420,949.99	$ 237,157.41	$ 231,917.20	$ 198,926.83
Benefits	$ 121,806.70	$ 124,890.13	$ 90,950.56	$ 89,395.27	$ 85,350.71
Purchased Services	$ 33,319.63	$ 30,969.07	$ 12,444.64	$ -	$ 12,036.00
Materials and Supplies	$ 279,631.54	$ 254,143.28	$ 219,890.62	$ 138,094.85	$ 195,497.00
Capital Outlay	$ 9,552.66	$ 11,502.68	$ 16,255.02	$ -	$ 16,255.00
Other Expenses	$ 14,580.93	$ 23,411.18	$ 7,987.51	$ -	$ 7,988.00
Total Expenditures	**$ 7,703,210.11**	**$ 8,440,299.03**	**$ 8,776,023.91**	**$ 8,289,913.89**	**$ 8,322,879.28**

VETERANS MEMORIAL ELEMENTARY					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**71.10**	**72.15**	**71.60**	**66.60**	**65.24**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	45.00	46.00	44.00	41.00	41.00
INSTRUCTIONAL SUPPORT	5.50	5.75	5.50	5.04	4.84
OTHER CERTIFIED STAFF	3.60	3.90	4.10	3.56	3.90
PARAPROFESSIONALS	8.50	8.50	8.50	7.50	6.00
SUPPORT PERSONNEL	6.50	6.00	7.50	7.50	7.50
Total Special Revenue Staff Allocations	**8.45**	**10.00**	**8.20**	**8.40**	**7.90**
INSTRUCTIONAL SUPPORT	1.05	0.90	0.80	0.80	0.80
NUTRITION SERVICES	7.00	7.00	7.00	7.00	7.00
OTHER CERTIFIED STAFF	0.40	0.60	0.40	0.60	0.10
SUPPORT PERSONNEL	-	1.50	-	-	-
Total Staff Allocations	**79.55**	**82.15**	**79.80**	**75.00**	**73.14**

VETERANS MEMORIAL ELEMENTARY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**743**	**753**	**721**	**669**	**649**
Pre-Kindergarten	4	0	1	2	0
Kindergarten	108	107	83	82	80
First Grade	115	120	111	92	95
Second Grade	123	119	120	114	95
Third Grade	128	126	127	118	120
Fourth Grade	138	140	133	132	124
Fifth Grade	127	141	146	129	135

VILLAGE OAKS ELEMENTARY

Home of the Panthers

1601 State Road 29
Immokalee, FL 34142
Phone: 239-377-8600
Fax: 239-377-8601
FY 2027 Title I School

VILLAGE OAKS ELEMENTARY Summary of Expenditures and Budget	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**$ 5,475,310.70**	**$ 5,978,161.26**	**$ 7,242,913.25**	**$ 7,042,187.29**	**$ 6,014,291.97**
Salaries	$ 3,485,447.04	$ 3,719,190.43	$ 4,715,982.55	$ 4,429,451.28	$ 3,659,660.77
Benefits	$ 1,233,613.54	$ 1,363,523.61	$ 1,709,594.50	$ 1,716,042.03	$ 1,539,849.40
Purchased Services	$ 371,103.58	$ 430,569.19	$ 342,393.99	$ 389,271.84	$ 342,078.25
Energy Services	$ 230,197.65	$ 196,955.87	$ 221,726.22	$ 250,354.16	$ 276,084.00
Materials and Supplies	$ 49,423.90	$ 61,604.50	$ 123,925.96	$ 162,218.70	$ 98,857.18
Capital Outlay	$ 5,215.00	$ 2,261.89	$ 6,673.90	$ -	$ 2,652.87
Other Expenses	$ 100,309.99	$ 204,055.77	$ 122,616.13	$ 94,849.28	$ 95,109.50
Total Capital Fund Expenditures	**$ -**	**$ -**	**$ 27,600.70**	**$ -**	**$ -**
Capital Outlay	$ -	$ -	$ 27,600.70	$ -	$ -
Total Special Revenue Expenditures	**$ 2,340,132.99**	**$ 2,437,514.21**	**$ 1,591,936.92**	**$ 1,471,620.08**	**$ 1,532,695.65**
Salaries	$ 1,534,398.26	$ 1,500,034.32	$ 862,204.90	$ 802,706.17	$ 800,848.55
Benefits	$ 423,251.47	$ 487,953.70	$ 355,325.93	$ 340,059.53	$ 375,737.73
Purchased Services	$ 31,328.44	$ 25,794.28	$ 6,039.78	$ 1,400.79	$ 4,769.79
Materials and Supplies	$ 315,920.43	$ 365,653.83	$ 339,857.55	$ 320,596.50	$ 324,754.74
Capital Outlay	$ 1,827.21	$ 5,711.30	$ 9,429.47	$ -	$ 8,975.00
Other Expenses	$ 33,407.18	$ 52,366.78	$ 19,079.29	$ 6,857.09	$ 17,609.84
Total Expenditures	**$ 7,815,443.69**	**$ 8,415,675.47**	**$ 8,862,450.87**	**$ 8,513,807.37**	**$ 7,546,987.62**

VILLAGE OAKS ELEMENTARY Staff Allocations	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total General Fund Staff Allocations	**60.30**	**61.57**	**60.91**	**58.54**	**65.87**
ADMINISTRATIVE	3.00	3.00	2.00	2.00	2.00
CERTIFIED STAFF	32.49	33.52	34.73	32.71	33.51
INSTRUCTIONAL SUPPORT	5.35	5.35	4.65	4.80	6.20
OTHER CERTIFIED STAFF	4.50	4.50	4.70	4.30	5.60
PARAPROFESSIONALS	8.96	10.20	8.33	8.23	11.56
SUPPORT PERSONNEL	6.00	5.00	6.50	6.50	7.00
Total Special Revenue Staff Allocations	**24.20**	**24.58**	**21.24**	**18.76**	**18.73**
CERTIFIED STAFF	1.51	1.48	1.27	1.29	1.69
INSTRUCTIONAL SUPPORT	0.85	0.80	1.60	1.40	1.40
NUTRITION SERVICES	9.00	9.00	9.00	9.00	9.00
OTHER CERTIFIED STAFF	6.50	5.50	3.70	2.80	2.70
PARAPROFESSIONALS	5.34	5.30	4.67	3.27	3.44
SUPPORT PERSONNEL	1.00	2.50	1.00	1.00	0.50
Total Staff Allocations	**84.50**	**86.15**	**82.15**	**77.30**	**84.60**

VILLAGE OAKS ELEMENTARY Student Enrollment	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total Students	**498**	**534**	**511**	**511**	**508**
Pre-Kindergarten	63	54	54	61	63
Kindergarten	86	106	92	74	73
First Grade	78	87	95	83	72
Second Grade	58	77	79	92	78
Third Grade	80	68	80	71	97
Fourth Grade	73	67	52	70	56
Fifth Grade	60	75	59	60	69

VINEYARDS ELEMENTARY

Home of the Vipers

6225 Arbor Boulevard
Naples, FL 34119
Phone: 239-377-8700
Fax: 239-377-8701

VINEYARDS ELEMENTARY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 7,709,344.70**	**$ 8,452,791.21**	**$ 9,196,969.11**	**$ 9,958,765.35**	**$ 9,728,724.69**
Salaries	$ 5,239,261.09	$ 5,608,928.50	$ 6,009,111.03	$ 6,373,079.59	$ 6,163,252.44
Benefits	$ 1,784,520.35	$ 2,029,431.88	$ 2,170,781.96	$ 2,487,708.70	$ 2,632,724.91
Purchased Services	$ 362,252.77	$ 393,269.51	$ 530,298.50	$ 478,894.37	$ 396,548.12
Energy Services	$ 164,664.03	$ 171,196.30	$ 189,964.77	$ 224,392.28	$ 244,048.00
Materials and Supplies	$ 83,809.93	$ 111,029.64	$ 190,756.56	$ 224,777.61	$ 161,691.49
Capital Outlay	$ 5,191.13	$ 15,686.81	$ 17,125.05	$ 16,224.90	$ 10,457.73
Other Expenses	$ 69,645.40	$ 123,248.57	$ 88,931.24	$ 153,687.90	$ 120,002.00
Total Capital Fund Expenditures	**$ -**	**$ -**	**$ 26,069.73**	**$ -**	**$ -**
Capital Outlay	$ -	$ -	$ 26,069.73	$ -	$ -
Total Special Revenue Expenditures	**$ 1,446,841.12**	**$ 1,266,656.06**	**$ 1,040,080.36**	**$ 631,321.92**	**$ 687,113.48**
Salaries	$ 875,976.94	$ 705,730.52	$ 523,634.70	$ 302,885.94	$ 298,101.12
Benefits	$ 264,323.63	$ 253,354.19	$ 251,377.52	$ 136,616.30	$ 143,962.71
Purchased Services	$ 28,857.42	$ 28,497.92	$ 8,945.37	$ 21.86	$ 6,362.86
Materials and Supplies	$ 245,030.25	$ 238,019.96	$ 218,918.53	$ 189,052.24	$ 217,565.50
Capital Outlay	$ 9,472.20	$ 9,298.71	$ 3,753.86	$ -	$ 3,374.00
Other Expenses	$ 23,180.68	$ 31,754.76	$ 33,450.38	$ 2,745.58	$ 17,747.29
Total Expenditures	**$ 9,156,185.82**	**$ 9,719,447.27**	**$ 10,263,119.20**	**$ 10,590,087.27**	**$ 10,415,838.17**

VINEYARDS ELEMENTARY					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**85.58**	**85.59**	**82.89**	**90.99**	**87.36**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	55.64	53.60	51.00	51.65	48.66
INSTRUCTIONAL SUPPORT	7.90	8.00	8.30	7.55	7.55
OTHER CERTIFIED STAFF	5.10	4.10	4.60	5.60	5.60
PARAPROFESSIONALS	9.44	10.89	9.99	16.19	15.55
SUPPORT PERSONNEL	5.50	7.00	7.00	8.00	8.00
Total Special Revenue Staff Allocations	**17.20**	**17.47**	**16.37**	**9.02**	**8.65**
CERTIFIED STAFF	0.36	0.40	0.40	0.35	0.34
INSTRUCTIONAL SUPPORT	1.55	0.90	0.80	0.80	0.80
NUTRITION SERVICES	6.00	6.00	6.00	6.00	6.00
OTHER CERTIFIED STAFF	0.40	0.40	0.40	0.40	0.40
PARAPROFESSIONALS	8.49	9.37	8.27	1.07	0.71
SUPPORT PERSONNEL	0.40	0.40	0.50	0.40	0.40
Total Staff Allocations	**102.78**	**103.06**	**99.26**	**100.01**	**96.01**

VINEYARDS ELEMENTARY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**847**	**832**	**801**	**837**	**769**
Pre-Kindergarten	46	49	56	50	50
Kindergarten	125	107	95	97	95
First Grade	110	129	106	116	97
Second Grade	145	121	118	122	107
Third Grade	144	141	126	142	125
Fourth Grade	131	152	146	144	150
Fifth Grade	146	133	154	166	145

CORKSCREW MIDDLE

Home of the Hawks

1165 Oil Well Road
Naples, FL 34120
Phone: 239-377-3400
Fax: 239-377-3401

CORKSCREW MIDDLE					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 7,106,252.94**	**$ 7,507,269.55**	**$ 8,719,105.21**	**$ 9,353,599.84**	**$ 8,784,034.36**
Salaries	$ 4,490,393.89	$ 4,649,077.17	$ 5,514,025.81	$ 5,801,302.40	$ 5,305,969.46
Benefits	$ 1,519,543.35	$ 1,703,926.04	$ 1,975,208.58	$ 2,207,281.04	$ 2,256,654.84
Purchased Services	$ 522,482.16	$ 604,166.72	$ 637,184.64	$ 669,721.07	$ 541,274.85
Energy Services	$ 195,701.29	$ 203,575.73	$ 240,472.41	$ 293,246.18	$ 270,436.00
Materials and Supplies	$ 104,370.67	$ 113,411.10	$ 169,918.47	$ 231,849.98	$ 307,965.16
Capital Outlay	$ 22,974.06	$ 39,362.64	$ 48,690.42	$ 46,083.44	$ 18,238.25
Other Expenses	$ 250,787.52	$ 193,750.15	$ 133,604.88	$ 104,115.73	$ 83,495.80
Total Special Revenue Expenditures	**$ 817,146.21**	**$ 876,815.46**	**$ 643,799.95**	**$ 395,815.93**	**$ 530,232.92**
Salaries	$ 518,183.35	$ 474,069.09	$ 316,966.99	$ 256,452.25	$ 256,434.45
Benefits	$ 141,832.40	$ 173,028.36	$ 125,379.95	$ 128,902.29	$ 157,163.47
Purchased Services	$ 54,414.24	$ 58,420.72	$ 32,400.18	$ -	$ 31,029.00
Materials and Supplies	$ 75,306.27	$ 125,923.68	$ 163,520.88	$ 612.16	$ 83,821.00
Capital Outlay	$ 9,338.99	$ 4,748.00	$ 889.86	$ -	$ 635.00
Other Expenses	$ 18,070.96	$ 40,625.61	$ 4,642.09	$ 9,849.23	$ 1,150.00
Total Expenditures	**$ 7,923,399.15**	**$ 8,384,085.01**	**$ 9,362,905.16**	**$ 9,749,415.77**	**$ 9,314,267.28**

CORKSCREW MIDDLE					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**79.65**	**84.27**	**86.51**	**83.86**	**85.56**
ADMINISTRATIVE	3.00	3.00	3.00	3.00	3.00
CERTIFIED STAFF	49.80	53.00	50.94	51.50	53.20
INSTRUCTIONAL SUPPORT	6.95	7.14	6.91	7.70	7.70
OTHER CERTIFIED STAFF	5.50	6.13	7.16	6.16	6.16
PARAPROFESSIONALS	6.90	7.00	10.00	7.00	7.00
SUPPORT PERSONNEL	7.50	8.00	8.50	8.50	8.50
Total Special Revenue Staff Allocations	**8.00**	**8.80**	**4.80**	**7.30**	**7.30**
INSTRUCTIONAL SUPPORT	2.00	2.30	1.80	1.30	1.30
PARAPROFESSIONALS	6.00	6.00	3.00	6.00	6.00
SUPPORT PERSONNEL	-	0.50	-	-	-
Total Staff Allocations	**87.65**	**93.07**	**91.31**	**91.16**	**92.86**

CORKSCREW MIDDLE					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**958**	**990**	**1,013**	**1,010**	**1,029**
Sixth Grade	310	339	315	342	332
Seventh Grade	300	321	352	327	355
Eighth Grade	348	330	346	341	342

CYPRESS PALM MIDDLE

Home of the Sabrecats

4255 18th Avenue NE
Naples, FL 34120
Phone: 239-377-5200
Fax: 239-377-5201
FY 2027 Title I School

CYPRESS PALM MIDDLE					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 6,403,947.38**	**$ 7,206,818.78**	**$ 8,112,010.39**	**$ 8,140,356.26**	**$ 7,594,391.90**
Salaries	$ 4,036,454.81	$ 4,170,851.41	$ 4,970,399.40	$ 4,906,964.80	$ 4,400,394.60
Benefits	$ 1,375,721.27	$ 1,582,665.36	$ 1,778,775.91	$ 1,845,188.73	$ 1,888,631.97
Purchased Services	$ 361,747.26	$ 603,577.07	$ 701,256.74	$ 665,290.57	$ 467,784.21
Energy Services	$ 308,259.64	$ 325,792.12	$ 324,004.28	$ 288,682.96	$ 299,240.00
Materials and Supplies	$ 80,942.26	$ 78,410.75	$ 140,717.57	$ 209,062.02	$ 316,310.49
Capital Outlay	$ 534.48	$ 39,737.17	$ 23,962.99	$ 12,438.45	$ 33,884.52
Other Expenses	$ 240,287.66	$ 405,784.90	$ 172,893.50	$ 212,728.73	$ 188,146.11
Total Special Revenue Expenditures	**$ 1,130,948.01**	**$ 1,192,421.34**	**$ 1,367,093.21**	**$ 1,153,879.56**	**$ 1,386,178.97**
Salaries	$ 571,799.70	$ 553,250.84	$ 700,118.47	$ 603,960.45	$ 699,450.01
Benefits	$ 160,275.87	$ 185,940.79	$ 258,561.57	$ 280,760.40	$ 314,859.09
Purchased Services	$ 55,745.88	$ 56,939.12	$ 5,150.59	$ -	$ 3,481.00
Materials and Supplies	$ 328,322.86	$ 384,156.91	$ 394,487.61	$ 265,040.96	$ 360,075.34
Capital Outlay	$ 8,229.75	$ 7,140.00	$ 5,003.53	$ -	$ 3,138.00
Other Expenses	$ 6,573.95	$ 4,993.68	$ 3,771.44	$ 4,117.75	$ 5,175.53
Total Expenditures	**$ 7,534,895.39**	**$ 8,399,240.12**	**$ 9,479,103.60**	**$ 9,294,235.82**	**$ 8,980,570.87**

CYPRESS PALM MIDDLE					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**68.97**	**78.75**	**76.99**	**75.71**	**77.71**
ADMINISTRATIVE	3.00	3.00	3.00	3.00	3.00
CERTIFIED STAFF	39.47	45.67	43.38	43.14	42.60
INSTRUCTIONAL SUPPORT	6.10	6.45	5.95	6.75	6.95
OTHER CERTIFIED STAFF	6.00	6.13	6.16	7.32	6.16
PARAPROFESSIONALS	7.40	9.00	10.00	7.00	10.50
SUPPORT PERSONNEL	7.00	8.50	8.50	8.50	8.50
Total Special Revenue Staff Allocations	**12.80**	**12.90**	**16.96**	**17.12**	**13.30**
CERTIFIED STAFF	-	-	-	-	1.00
INSTRUCTIONAL SUPPORT	1.80	1.90	2.80	2.30	2.30
NUTRITION SERVICES	8.00	8.00	8.00	8.00	8.00
OTHER CERTIFIED STAFF	-	-	2.16	1.32	1.00
PARAPROFESSIONALS	3.00	3.00	4.00	5.50	1.00
Total Staff Allocations	**81.77**	**91.65**	**93.95**	**92.83**	**91.01**

CYPRESS PALM MIDDLE					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**796**	**829**	**837**	**844**	**811**
Sixth Grade	280	261	270	281	245
Seventh Grade	248	293	276	272	290
Eighth Grade	268	275	291	291	276

EAST NAPLES MIDDLE

Home of the Gators

4100 Estey Avenue
Naples, FL 34104
Phone: 239-377-3600
Fax: 239-377-3601
FY 2027 Title I School

EAST NAPLES MIDDLE					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 6,324,812.04**	**$ 7,302,603.36**	**$ 7,634,049.19**	**$ 8,199,417.38**	**$ 7,638,698.09**
Salaries	$ 4,076,215.05	$ 4,689,091.08	$ 4,899,633.50	$ 5,062,178.60	$ 4,683,592.50
Benefits	$ 1,444,371.83	$ 1,657,732.26	$ 1,787,187.59	$ 1,976,217.40	$ 1,958,438.49
Purchased Services	$ 452,050.96	$ 520,247.04	$ 511,907.73	$ 589,484.82	$ 490,819.00
Energy Services	$ 163,593.87	$ 209,384.57	$ 181,978.23	$ 209,712.26	$ 166,452.00
Materials and Supplies	$ 63,048.81	$ 80,669.64	$ 138,691.09	$ 218,056.84	$ 203,005.39
Capital Outlay	$ 25,877.60	$ 40,170.12	$ 32,940.36	$ 35,991.55	$ 44,199.91
Other Expenses	$ 99,653.92	$ 105,308.65	$ 81,710.69	$ 107,775.91	$ 92,190.80
Total Special Revenue Expenditures	**$ 1,655,124.25**	**$ 1,913,685.48**	**$ 1,552,754.90**	**$ 1,250,633.00**	**$ 1,432,074.81**
Salaries	$ 864,281.07	$ 1,010,102.00	$ 720,798.40	$ 627,032.41	$ 677,952.86
Benefits	$ 254,863.08	$ 324,948.27	$ 273,441.52	$ 261,187.86	$ 292,657.63
Purchased Services	$ 65,405.10	$ 74,857.94	$ 22,629.49	$ 1,288.40	$ 17,021.13
Materials and Supplies	$ 455,731.82	$ 492,180.60	$ 521,208.30	$ 355,841.46	$ 437,128.79
Capital Outlay	$ 3,180.37	$ 1,352.38	$ 11,113.90	$ 467.87	$ 2,545.00
Other Expenses	$ 11,662.81	$ 10,244.29	$ 3,563.29	$ 4,815.00	$ 4,769.40
Total Expenditures	**$ 7,979,936.29**	**$ 9,216,288.84**	**$ 9,186,804.09**	**$ 9,450,050.38**	**$ 9,070,772.90**

EAST NAPLES MIDDLE					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**74.00**	**73.78**	**71.56**	**75.35**	**76.18**
ADMINISTRATIVE	3.00	3.00	3.00	3.00	3.00
CERTIFIED STAFF	44.25	42.65	41.50	43.64	43.00
INSTRUCTIONAL SUPPORT	5.75	5.60	5.50	5.49	5.29
OTHER CERTIFIED STAFF	7.20	7.13	7.16	6.82	7.49
PARAPROFESSIONALS	6.30	7.50	6.50	8.50	9.50
SUPPORT PERSONNEL	7.50	7.90	7.90	7.90	7.90
Total Special Revenue Staff Allocations	**20.27**	**20.23**	**18.56**	**19.12**	**18.78**
INSTRUCTIONAL SUPPORT	1.35	2.40	2.60	1.97	1.30
NUTRITION SERVICES	13.00	13.00	13.00	14.00	14.00
OTHER CERTIFIED STAFF	5.92	4.83	2.96	2.15	2.48
PARAPROFESSIONALS	-	-	-	1.00	1.00
Total Staff Allocations	**94.27**	**94.01**	**90.12**	**94.47**	**94.96**

EAST NAPLES MIDDLE					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**854**	**850**	**875**	**838**	**853**
Sixth Grade	303	273	287	288	278
Seventh Grade	265	294	292	281	292
Eighth Grade	286	283	296	269	283

GOLDEN GATE MIDDLE

Home of the Falcons

2701 48th Terrace SW
Naples, FL 34116
Phone: 239-377-3800
Fax: 239-377-3801
FY 2027 Title I School

GOLDEN GATE MIDDLE					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 7,873,227.29**	**$ 8,520,744.12**	**$ 9,935,124.66**	**$ 10,339,614.46**	**$ 9,344,504.44**
Salaries	$ 5,162,014.17	$ 5,466,578.90	$ 6,448,153.17	$ 6,430,180.98	$ 5,882,261.91
Benefits	$ 1,806,816.05	$ 1,974,260.40	$ 2,326,640.70	$ 2,513,460.33	$ 2,429,069.80
Purchased Services	$ 425,745.41	$ 487,420.11	$ 608,369.34	$ 759,694.85	$ 446,837.84
Energy Services	$ 202,317.35	$ 209,397.53	$ 246,422.06	$ 270,442.11	$ 251,828.00
Materials and Supplies	$ 134,215.56	$ 89,762.04	$ 176,080.95	$ 236,578.69	$ 215,347.88
Capital Outlay	$ -	$ 42,362.47	$ 4,598.27	$ 28,751.61	$ 23,553.21
Other Expenses	$ 142,118.75	$ 250,962.67	$ 124,860.17	$ 100,505.89	$ 95,605.80
Total Special Revenue Expenditures	**$ 1,987,471.43**	**$ 2,056,071.94**	**$ 1,551,266.51**	**$ 1,248,908.44**	**$ 1,425,096.51**
Salaries	$ 1,175,903.37	$ 1,167,739.94	$ 737,909.62	$ 664,120.08	$ 703,813.03
Benefits	$ 325,948.39	$ 359,373.32	$ 269,211.13	$ 236,127.40	$ 290,890.33
Purchased Services	$ 56,834.45	$ 56,660.65	$ 11,250.83	$ -	$ 7,935.00
Materials and Supplies	$ 398,915.17	$ 445,920.04	$ 517,052.35	$ 345,771.96	$ 406,746.15
Capital Outlay	$ -	$ 998.99	$ 7,988.00	$ -	$ 7,988.00
Other Expenses	$ 29,870.05	$ 25,379.00	$ 7,854.58	$ 2,889.00	$ 7,724.00
Total Expenditures	**$ 9,860,698.72**	**$ 10,576,816.06**	**$ 11,486,391.17**	**$ 11,588,522.90**	**$ 10,769,600.95**

GOLDEN GATE MIDDLE					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**88.10**	**91.68**	**88.63**	**93.12**	**85.92**
ADMINISTRATIVE	4.00	4.00	3.00	3.00	3.00
CERTIFIED STAFF	56.30	58.17	53.32	54.42	47.42
INSTRUCTIONAL SUPPORT	6.00	5.88	6.45	6.84	7.34
OTHER CERTIFIED STAFF	7.00	7.13	7.36	8.36	9.16
PARAPROFESSIONALS	7.30	8.50	10.50	12.50	10.50
SUPPORT PERSONNEL	7.50	8.00	8.00	8.00	8.50
Total Special Revenue Staff Allocations	**24.05**	**27.09**	**20.22**	**20.60**	**20.80**
CERTIFIED STAFF	-	-	-	-	1.00
INSTRUCTIONAL SUPPORT	2.00	4.63	4.22	3.78	2.30
NUTRITION SERVICES	13.00	13.00	13.00	13.00	13.00
OTHER CERTIFIED STAFF	6.55	4.46	0.50	1.32	1.00
PARAPROFESSIONALS	2.50	4.50	2.50	2.50	3.50
SUPPORT PERSONNEL	-	0.50	-	-	-
Total Staff Allocations	**112.15**	**118.77**	**108.85**	**113.72**	**106.72**

GOLDEN GATE MIDDLE					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**1,054**	**1,000**	**1,041**	**957**	**882**
Sixth Grade	341	318	322	303	274
Seventh Grade	325	356	342	312	294
Eighth Grade	388	326	377	342	314

GULFVIEW MIDDLE

Home of the Panthers

255 6th Street South
Naples, FL 34102
Phone: 239-377-4000
Fax: 239-377-4001

GULFVIEW MIDDLE					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 5,588,294.30**	**$ 6,289,455.18**	**$ 6,205,849.89**	**$ 6,700,902.74**	**$ 6,380,347.20**
Salaries	$ 3,581,044.53	$ 3,902,404.39	$ 3,901,306.54	$ 4,075,721.27	$ 3,895,648.82
Benefits	$ 1,229,216.00	$ 1,404,245.21	$ 1,414,443.01	$ 1,595,600.51	$ 1,625,925.82
Purchased Services	$ 346,445.15	$ 448,051.09	$ 442,843.21	$ 485,277.84	$ 363,196.54
Energy Services	$ 234,956.95	$ 267,876.08	$ 248,747.31	$ 285,231.84	$ 217,254.00
Materials and Supplies	$ 57,033.90	$ 61,873.35	$ 100,747.16	$ 140,309.61	$ 163,193.43
Capital Outlay	$ 18,474.87	$ 57,358.66	$ 12,937.45	$ 10,802.57	$ 28,542.79
Other Expenses	$ 121,122.90	$ 147,646.40	$ 84,825.21	$ 107,959.10	$ 86,585.80
Total Special Revenue Expenditures	**$ 897,763.65**	**$ 957,272.80**	**$ 703,156.69**	**$ 683,852.23**	**$ 566,825.74**
Salaries	$ 488,602.18	$ 479,535.72	$ 330,452.81	$ 360,782.05	$ 251,012.93
Benefits	$ 115,844.82	$ 169,158.33	$ 145,739.44	$ 167,264.76	$ 139,171.81
Purchased Services	$ 54,988.71	$ 57,482.49	$ 5,873.20	$ -	$ 4,142.00
Materials and Supplies	$ 193,956.19	$ 214,356.03	$ 213,003.84	$ 149,838.19	$ 170,897.00
Capital Outlay	$ -	$ 25,807.87	$ -	$ -	$ -
Other Expenses	$ 44,371.75	$ 10,932.36	$ 8,087.40	$ 5,967.23	$ 1,602.00
Total Expenditures	**$ 6,486,057.95**	**$ 7,246,727.98**	**$ 6,909,006.58**	**$ 7,384,754.97**	**$ 6,947,172.94**

GULFVIEW MIDDLE					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**58.10**	**60.53**	**55.22**	**58.85**	**57.85**
ADMINISTRATIVE	3.00	3.00	3.00	3.00	3.00
CERTIFIED STAFF	34.50	34.50	28.66	30.70	32.70
INSTRUCTIONAL SUPPORT	6.20	6.40	5.40	5.99	5.99
OTHER CERTIFIED STAFF	3.50	3.63	3.66	3.66	3.66
PARAPROFESSIONALS	3.40	4.50	6.00	7.00	4.00
SUPPORT PERSONNEL	7.50	8.50	8.50	8.50	8.50
Total Special Revenue Staff Allocations	**10.40**	**10.90**	**10.10**	**10.30**	**13.30**
INSTRUCTIONAL SUPPORT	1.40	1.90	1.10	1.30	1.30
NUTRITION SERVICES	6.00	6.00	6.00	6.00	6.00
PARAPROFESSIONALS	3.00	3.00	3.00	3.00	6.00
Total Staff Allocations	**68.50**	**71.43**	**65.32**	**69.15**	**71.15**

GULFVIEW MIDDLE					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**583**	**538**	**557**	**603**	**599**
Sixth Grade	181	177	188	201	186
Seventh Grade	206	166	186	201	211
Eighth Grade	196	195	183	201	202

IMMOKALEE MIDDLE

Home of the Indians

401 North 9th Street
Immokalee, FL 34142
Phone: 239-377-4200
Fax: 239-377-4201
FY 2027 Title I School

IMMOKALEE MIDDLE					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 10,801,388.02**	**$ 12,142,789.87**	**$ 13,766,595.60**	**$ 14,597,240.62**	**$ 12,866,340.85**
Salaries	$ 7,084,547.56	$ 7,699,972.15	$ 8,875,591.00	$ 9,177,261.16	$ 8,029,304.81
Benefits	$ 2,403,650.26	$ 2,698,686.93	$ 3,173,633.31	$ 3,461,743.56	$ 3,309,595.09
Purchased Services	$ 572,588.96	$ 901,515.03	$ 821,918.33	$ 831,488.94	$ 674,190.25
Energy Services	$ 321,562.85	$ 276,298.96	$ 328,138.80	$ 403,609.95	$ 294,968.00
Materials and Supplies	$ 100,926.66	$ 113,261.46	$ 233,355.14	$ 298,109.60	$ 312,011.72
Capital Outlay	$ 21,166.54	$ 79,251.31	$ 37,827.82	$ 30,334.67	$ 8,577.33
Other Expenses	$ 296,945.19	$ 373,804.03	$ 296,131.20	$ 394,692.74	$ 237,693.65
Total Special Revenue Expenditures	**$ 3,130,661.47**	**$ 2,645,735.70**	**$ 2,286,453.63**	**$ 2,095,393.29**	**$ 2,274,571.16**
Salaries	$ 1,888,680.99	$ 1,417,072.70	$ 1,145,546.65	$ 1,137,968.53	$ 1,162,483.56
Benefits	$ 561,749.80	$ 507,464.54	$ 455,985.28	$ 472,496.95	$ 513,268.06
Purchased Services	$ 65,883.81	$ 92,449.27	$ 17,268.62	$ 9,275.02	$ 22,960.00
Materials and Supplies	$ 565,161.89	$ 599,355.39	$ 652,128.04	$ 462,736.04	$ 525,042.54
Capital Outlay	$ 3,202.70	$ 4,910.46	$ 281.83	$ -	$ 282.00
Other Expenses	$ 45,982.28	$ 24,483.34	$ 15,243.21	$ 12,916.75	$ 50,535.00
Total Expenditures	**$ 13,932,049.49**	**$ 14,788,525.57**	**$ 16,053,049.23**	**$ 16,692,633.91**	**$ 15,140,912.01**

IMMOKALEE MIDDLE					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**126.32**	**127.85**	**130.48**	**133.54**	**116.28**
ADMINISTRATIVE	5.00	5.00	5.00	5.00	4.00
CERTIFIED STAFF	75.67	74.17	73.17	72.03	67.77
INSTRUCTIONAL SUPPORT	9.35	8.55	9.15	10.85	10.85
OTHER CERTIFIED STAFF	14.00	13.13	13.16	12.16	12.16
PARAPROFESSIONALS	13.30	18.50	20.50	24.50	12.50
SUPPORT PERSONNEL	9.00	8.50	9.50	9.00	9.00
Total Special Revenue Staff Allocations	**38.70**	**36.80**	**29.40**	**28.10**	**35.10**
INSTRUCTIONAL SUPPORT	2.70	4.80	5.40	4.50	3.70
NUTRITION SERVICES	16.00	16.00	16.00	16.00	16.00
OTHER CERTIFIED STAFF	11.00	7.00	4.00	4.60	4.40
PARAPROFESSIONALS	9.00	9.00	4.00	3.00	11.00
Total Staff Allocations	**165.02**	**164.65**	**159.88**	**161.64**	**151.38**

IMMOKALEE MIDDLE					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**1,445**	**1,404**	**1,403**	**1,295**	**1,274**
Sixth Grade	478	457	452	424	433
Seventh Grade	458	483	471	434	422
Eighth Grade	509	464	480	437	419

MANATEE MIDDLE

Home of the Hurricanes

1920 Manatee Road
Naples, FL 34114
Phone: 239-377-4400
Fax: 239-377-4401
FY 2027 Title I School

MANATEE MIDDLE					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 5,942,992.81**	**$ 6,813,081.40**	**$ 7,605,798.25**	**$ 8,102,351.56**	**$ 7,746,274.15**
Salaries	$ 3,709,892.73	$ 4,335,503.44	$ 4,858,833.85	$ 5,127,611.43	$ 4,725,095.77
Benefits	$ 1,331,520.11	$ 1,576,913.56	$ 1,699,718.29	$ 1,834,266.61	$ 1,982,404.68
Purchased Services	$ 460,174.12	$ 503,270.46	$ 490,168.92	$ 525,933.03	$ 469,423.47
Energy Services	$ 174,775.10	$ 221,923.98	$ 259,994.13	$ 265,274.56	$ 275,832.00
Materials and Supplies	$ 64,471.56	$ 58,766.87	$ 134,085.85	$ 200,369.97	$ 162,443.62
Capital Outlay	$ 26,821.50	$ 4,469.42	$ 28,876.57	$ 21,848.12	$ 13,641.01
Other Expenses	$ 175,337.69	$ 112,233.67	$ 134,120.64	$ 127,047.84	$ 117,433.60
Total Special Revenue Expenditures	**$ 1,353,086.65**	**$ 1,585,000.11**	**$ 1,335,137.57**	**$ 1,056,749.31**	**$ 1,163,604.48**
Salaries	$ 694,474.98	$ 835,115.97	$ 613,805.98	$ 545,899.42	$ 547,870.45
Benefits	$ 194,715.81	$ 284,597.45	$ 250,310.64	$ 235,727.82	$ 253,749.72
Purchased Services	$ 99,536.68	$ 62,084.37	$ 14,350.82	$ 2,466.30	$ 15,184.00
Energy Services	$ -	$ -	$ 7.94	$ -	$ 8.00
Materials and Supplies	$ 321,458.77	$ 365,375.27	$ 427,536.67	$ 263,860.88	$ 325,645.04
Capital Outlay	$ 16,496.49	$ 18,093.13	$ 12,581.27	$ -	$ 5,135.00
Other Expenses	$ 26,403.92	$ 19,733.92	$ 16,544.25	$ 8,794.89	$ 16,012.27
Total Expenditures	**$ 7,296,079.46**	**$ 8,398,081.51**	**$ 8,940,935.82**	**$ 9,159,100.87**	**$ 8,909,878.63**

MANATEE MIDDLE					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**72.95**	**70.33**	**70.71**	**74.10**	**72.10**
ADMINISTRATIVE	3.00	3.00	3.00	3.00	3.00
CERTIFIED STAFF	40.00	40.00	39.00	41.30	38.80
INSTRUCTIONAL SUPPORT	6.05	5.20	5.35	6.14	5.64
OTHER CERTIFIED STAFF	7.00	7.13	7.86	7.16	7.16
PARAPROFESSIONALS	9.90	7.00	7.00	8.00	9.00
SUPPORT PERSONNEL	7.00	8.00	8.50	8.50	8.50
Total Special Revenue Staff Allocations	**18.76**	**19.34**	**16.93**	**17.30**	**16.80**
INSTRUCTIONAL SUPPORT	2.40	2.90	3.10	2.80	2.80
NUTRITION SERVICES	11.00	11.00	11.00	11.00	11.00
OTHER CERTIFIED STAFF	3.36	3.44	1.33	0.50	-
PARAPROFESSIONALS	2.00	1.50	1.50	3.00	3.00
SUPPORT PERSONNEL	-	0.50	-	-	-
Total Staff Allocations	**91.71**	**89.67**	**87.64**	**91.40**	**88.90**

MANATEE MIDDLE					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**749**	**757**	**781**	**723**	**713**
Sixth Grade	234	249	235	257	241
Seventh Grade	242	258	277	216	263
Eighth Grade	273	250	269	250	209

NORTH NAPLES MIDDLE

Home of the Wildcats

16165 Learning Lane
Naples, FL 34110
Phone: 239-377-4600
Fax: 239-377-4601

NORTH NAPLES MIDDLE					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 7,829,920.90**	**$ 8,387,480.22**	**$ 8,810,900.75**	**$ 8,879,754.57**	**$ 8,107,003.36**
Salaries	$ 5,287,050.19	$ 5,543,822.11	$ 5,752,225.86	$ 5,626,869.85	$ 5,023,862.20
Benefits	$ 1,752,689.10	$ 1,935,642.38	$ 2,080,899.84	$ 2,171,729.52	$ 2,067,971.71
Purchased Services	$ 382,592.90	$ 436,620.18	$ 476,797.53	$ 517,562.92	$ 420,965.00
Energy Services	$ 201,722.38	$ 213,838.49	$ 226,732.51	$ 249,303.53	$ 289,120.00
Materials and Supplies	$ 44,190.48	$ 63,824.72	$ 141,152.42	$ 191,929.88	$ 208,076.97
Capital Outlay	$ 16,579.14	$ 17,976.15	$ 20,127.10	$ 17,378.57	$ 14,101.68
Other Expenses	$ 145,096.71	$ 175,756.19	$ 112,965.49	$ 104,980.30	$ 82,905.80
Total Special Revenue Expenditures	**$ 1,051,016.53**	**$ 887,309.90**	**$ 677,007.16**	**$ 555,463.30**	**$ 658,119.83**
Salaries	$ 565,099.98	$ 403,675.58	$ 256,504.00	$ 249,994.31	$ 256,436.08
Benefits	$ 124,437.55	$ 104,793.37	$ 92,432.30	$ 104,477.19	$ 118,397.75
Purchased Services	$ 57,999.56	$ 54,801.20	$ 20,700.37	$ -	$ 19,018.00
Materials and Supplies	$ 277,434.37	$ 308,589.81	$ 297,887.81	$ 200,991.80	$ 254,750.00
Capital Outlay	$ 14,228.59	$ 1,767.15	$ 2,975.56	$ -	$ 2,976.00
Other Expenses	$ 11,816.48	$ 13,682.79	$ 6,507.12	$ -	$ 6,542.00
Total Expenditures	**$ 8,880,937.43**	**$ 9,274,790.12**	**$ 9,487,907.91**	**$ 9,435,217.87**	**$ 8,765,123.19**

NORTH NAPLES MIDDLE					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**82.45**	**83.56**	**78.28**	**74.22**	**74.38**
ADMINISTRATIVE	3.00	3.00	3.00	3.00	3.00
CERTIFIED STAFF	48.60	49.55	44.67	42.91	44.17
INSTRUCTIONAL SUPPORT	5.95	5.88	5.95	5.65	5.55
OTHER CERTIFIED STAFF	4.50	5.63	5.16	4.16	4.16
PARAPROFESSIONALS	12.90	11.00	10.00	10.00	9.00
SUPPORT PERSONNEL	7.50	8.50	9.50	8.50	8.50
Total Special Revenue Staff Allocations	**9.30**	**9.30**	**7.10**	**7.30**	**7.30**
INSTRUCTIONAL SUPPORT	2.30	2.30	1.10	1.30	1.30
NUTRITION SERVICES	7.00	7.00	6.00	6.00	6.00
Total Staff Allocations	**91.75**	**92.86**	**85.38**	**81.52**	**81.68**

NORTH NAPLES MIDDLE					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**904**	**885**	**910**	**867**	**867**
Sixth Grade	299	292	296	277	281
Seventh Grade	309	299	301	301	285
Eighth Grade	296	294	313	289	301

OAKRIDGE MIDDLE

Home of the Bulldogs

14975 Collier Boulevard
Naples, FL 34119
Phone: 239-377-4800
Fax: 239-377-4801

OAKRIDGE MIDDLE					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 8,690,288.51**	**$ 10,012,251.57**	**$ 10,746,020.93**	**$ 10,873,666.95**	**$ 10,265,125.88**
Salaries	$ 5,711,472.55	$ 6,544,466.59	$ 6,947,881.17	$ 6,850,106.62	$ 6,327,722.13
Benefits	$ 1,887,005.97	$ 2,280,485.13	$ 2,469,479.70	$ 2,651,067.15	$ 2,695,699.09
Purchased Services	$ 503,415.11	$ 564,743.32	$ 597,181.86	$ 579,233.11	$ 486,602.61
Energy Services	$ 276,605.73	$ 292,449.68	$ 276,191.03	$ 322,989.85	$ 287,156.00
Materials and Supplies	$ 92,470.41	$ 107,992.98	$ 200,370.20	$ 272,163.22	$ 293,885.82
Capital Outlay	$ 32,017.94	$ 40,720.68	$ 56,523.79	$ 27,740.77	$ 16,044.43
Other Expenses	$ 187,300.80	$ 181,393.19	$ 198,393.18	$ 170,366.23	$ 158,015.80
Total Special Revenue Expenditures	**$ 1,123,907.94**	**$ 1,052,937.58**	**$ 760,519.87**	**$ 647,543.62**	**$ 718,494.17**
Salaries	$ 551,840.69	$ 436,140.20	$ 257,166.96	$ 283,989.71	$ 267,344.47
Benefits	$ 115,700.03	$ 130,641.93	$ 103,437.36	$ 117,950.57	$ 123,513.70
Purchased Services	$ 57,764.14	$ 54,266.12	$ 28,769.05	$ -	$ 27,061.00
Materials and Supplies	$ 360,088.12	$ 398,474.75	$ 359,232.30	$ 245,603.34	$ 289,292.00
Capital Outlay	$ 8,623.43	$ 5,500.99	$ 5,192.10	$ -	$ 5,193.00
Other Expenses	$ 29,891.53	$ 27,913.59	$ 6,722.10	$ -	$ 6,090.00
Total Expenditures	**$ 9,814,196.45**	**$ 11,065,189.15**	**$ 11,506,540.80**	**$ 11,521,210.57**	**$ 10,983,620.05**

OAKRIDGE MIDDLE					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**94.27**	**99.06**	**97.05**	**98.30**	**100.30**
ADMINISTRATIVE	3.00	3.00	3.00	3.00	3.00
CERTIFIED STAFF	60.12	61.50	58.24	56.34	57.84
INSTRUCTIONAL SUPPORT	6.45	6.93	6.65	7.30	7.80
OTHER CERTIFIED STAFF	6.20	6.13	6.16	6.16	7.16
PARAPROFESSIONALS	11.50	13.00	15.00	17.00	16.00
SUPPORT PERSONNEL	7.00	8.50	8.00	8.50	8.50
Total Special Revenue Staff Allocations	**11.80**	**12.50**	**11.26**	**11.30**	**11.30**
INSTRUCTIONAL SUPPORT	1.00	2.50	1.26	1.30	1.30
NUTRITION SERVICES	10.00	10.00	10.00	10.00	10.00
OTHER CERTIFIED STAFF	0.80	-	-	-	-
Total Staff Allocations	**106.07**	**111.56**	**108.31**	**109.60**	**111.60**

OAKRIDGE MIDDLE					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**1,182**	**1,218**	**1,173**	**1,148**	**1,138**
Sixth Grade	393	400	375	386	387
Seventh Grade	408	398	393	370	376
Eighth Grade	381	420	405	392	375

PINE RIDGE MIDDLE

Home of the Panthers

1515 Pine Ridge Road
Naples, FL 34109
Phone: 239-377-5000
Fax: 239-377-5001

PINE RIDGE MIDDLE					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 6,972,236.58**	**$ 7,788,638.64**	**$ 8,233,129.96**	**$ 8,673,320.60**	**$ 7,433,715.39**
Salaries	$ 4,558,017.46	$ 4,833,812.10	$ 5,238,161.07	$ 5,233,911.84	$ 4,501,919.88
Benefits	$ 1,515,909.09	$ 1,678,801.22	$ 1,872,759.64	$ 1,972,820.08	$ 1,879,506.53
Purchased Services	$ 487,215.83	$ 661,180.36	$ 599,404.75	$ 652,845.58	$ 411,942.95
Energy Services	$ 157,514.13	$ 177,040.97	$ 226,080.44	$ 239,235.76	$ 291,232.00
Materials and Supplies	$ 70,433.31	$ 84,294.76	$ 160,473.21	$ 189,379.56	$ 170,982.79
Capital Outlay	$ 3,052.98	$ 82,209.91	$ 11,405.11	$ 186,248.18	$ 4,085.44
Other Expenses	$ 180,093.78	$ 271,299.32	$ 124,845.74	$ 198,879.60	$ 174,045.80
Total Special Revenue Expenditures	**$ 968,248.45**	**$ 1,026,568.79**	**$ 1,109,969.55**	**$ 787,832.77**	**$ 983,598.57**
Salaries	$ 505,076.39	$ 492,706.90	$ 534,161.84	$ 435,213.45	$ 509,382.41
Benefits	$ 137,604.66	$ 187,221.19	$ 223,048.21	$ 215,166.83	$ 242,617.16
Purchased Services	$ 71,231.66	$ 58,000.35	$ 37,131.98	$ -	$ 23,321.00
Materials and Supplies	$ 240,065.28	$ 271,504.88	$ 283,320.81	$ 129,332.03	$ 196,655.00
Capital Outlay	$ 5,529.27	$ 3,356.50	$ 17,571.21	$ -	$ 7,717.00
Other Expenses	$ 8,741.19	$ 13,778.97	$ 14,735.50	$ 8,120.46	$ 3,906.00
Total Expenditures	**$ 7,940,485.03**	**$ 8,815,207.43**	**$ 9,343,099.51**	**$ 9,461,153.37**	**$ 8,417,313.96**

PINE RIDGE MIDDLE					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**74.35**	**77.07**	**74.48**	**73.73**	**66.37**
ADMINISTRATIVE	3.00	3.00	3.00	3.00	3.00
CERTIFIED STAFF	44.40	46.01	42.32	42.88	39.42
INSTRUCTIONAL SUPPORT	6.55	6.93	6.50	6.59	5.79
OTHER CERTIFIED STAFF	4.00	5.13	5.66	5.66	4.66
PARAPROFESSIONALS	9.40	7.50	8.50	7.00	5.00
SUPPORT PERSONNEL	7.00	8.50	8.50	8.60	8.50
Total Special Revenue Staff Allocations	**10.40**	**11.90**	**12.10**	**12.30**	**12.30**
INSTRUCTIONAL SUPPORT	1.40	1.90	1.10	1.30	1.30
NUTRITION SERVICES	6.00	6.00	6.00	6.00	6.00
PARAPROFESSIONALS	2.00	4.00	5.00	5.00	5.00
SUPPORT PERSONNEL	1.00	-	-	-	-
Total Staff Allocations	**84.75**	**88.97**	**86.58**	**86.03**	**78.67**

PINE RIDGE MIDDLE					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**834**	**839**	**791**	**750**	**739**
Sixth Grade	272	278	234	224	269
Seventh Grade	281	284	285	237	227
Eighth Grade	281	277	272	289	243

AUBREY ROGERS HIGH

Home of the Patriots

15100 Patriot Place
Naples, FL 34110
Phone: 239-377-2600
Fax: 239-377-2601

AUBREY ROGERS HIGH SCHOOL					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 610,709.27**	**$ 10,404,388.34**	**$ 12,927,812.15**	**$ 14,457,206.55**	**$ 13,972,446.72**
Salaries	$ 447,688.53	$ 6,211,855.74	$ 7,703,622.34	$ 8,462,398.55	$ 7,995,892.42
Benefits	$ 126,594.23	$ 2,222,711.95	$ 2,761,429.58	$ 3,233,112.32	$ 3,311,083.76
Purchased Services	$ 23,195.50	$ 925,105.97	$ 1,193,734.61	$ 1,379,392.94	$ 1,157,628.94
Energy Services	$ -	$ 425,985.61	$ 377,510.83	$ 384,547.92	$ 470,872.00
Materials and Supplies	$ 10,995.03	$ 332,789.43	$ 448,086.93	$ 486,321.47	$ 483,344.62
Capital Outlay	$ -	$ 2,709.99	$ 29,059.59	$ 10,141.78	$ 100,082.22
Other Expenses	$ 2,235.98	$ 283,229.65	$ 414,368.27	$ 501,291.57	$ 453,542.76
Total Special Revenue Expenditures	**$ 36,422.67**	**$ 1,596,850.86**	**$ 1,306,343.08**	**$ 750,551.63**	**$ 1,337,737.44**
Salaries	$ 32,382.38	$ 578,801.22	$ 347,029.51	$ 351,340.94	$ 369,441.89
Benefits	$ 4,040.29	$ 177,214.66	$ 130,376.37	$ 133,844.15	$ 155,013.55
Purchased Services	$ -	$ 186,222.60	$ 215,242.13	$ 7,585.56	$ 212,688.00
Energy Services	$ -	$ 1,281.95	$ 934.55	$ -	$ 934.00
Materials and Supplies	$ -	$ 568,544.44	$ 560,281.75	$ 212,451.85	$ 542,077.00
Capital Outlay	$ -	$ 11,630.21	$ 1,825.84	$ 40,724.05	$ 4,592.00
Other Expenses	$ -	$ 73,155.78	$ 50,652.93	$ 4,605.08	$ 52,991.00
Total Expenditures	**$ 647,131.94**	**$ 12,001,239.20**	**$ 14,234,155.23**	**$ 15,207,758.18**	**$ 15,310,184.16**

AUBREY ROGERS HIGH SCHOOL					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**33.20**	**94.18**	**107.73**	**116.20**	**119.48**
ADMINISTRATIVE	4.00	5.00	5.00	5.00	5.00
CERTIFIED STAFF	11.00	55.60	63.77	68.65	68.73
INSTRUCTIONAL SUPPORT	3.20	7.45	8.30	9.39	9.59
OTHER CERTIFIED STAFF	1.00	5.63	6.16	7.16	7.16
PARAPROFESSIONALS	3.00	8.50	10.50	12.50	15.50
SUPPORT PERSONNEL	11.00	12.00	14.00	13.50	13.50
Total Special Revenue Staff Allocations	**3.80**	**23.00**	**19.10**	**19.30**	**15.30**
INSTRUCTIONAL SUPPORT	0.80	2.00	1.10	1.30	1.30
NUTRITION SERVICES	3.00	19.00	18.00	18.00	14.00
PARAPROFESSIONALS	-	1.00	-	-	-
SUPPORT PERSONNEL	-	1.00	-	-	-
Total Staff Allocations	**37.00**	**117.18**	**126.83**	**135.50**	**134.78**

AUBREY ROGERS HIGH SCHOOL					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**-**	**1,216**	**1,496**	**1,611**	**1,629**
Ninth Grade	0	415	430	404	413
Tenth Grade	0	397	396	424	405
Eleventh Grade	0	272	401	390	426
Twelfth Grade	0	132	269	393	385

BARRON COLLIER HIGH

Home of the Cougars

5600 Cougar Drive
Naples, FL 34109
Phone: 239-377-1200
Fax: 239-377-1201

BARRON COLLIER HIGH					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 13,105,690.40**	**$ 14,925,762.94**	**$ 15,259,752.99**	**$ 15,998,778.03**	**$ 15,147,547.11**
Salaries	$ 8,090,566.60	$ 8,880,823.22	$ 9,261,356.69	$ 9,393,175.56	$ 8,803,910.50
Benefits	$ 2,741,987.92	$ 3,154,824.62	$ 3,367,179.27	$ 3,630,103.32	$ 3,634,607.42
Purchased Services	$ 1,050,999.88	$ 1,258,473.14	$ 1,245,728.87	$ 1,355,904.32	$ 1,208,855.24
Energy Services	$ 464,830.39	$ 462,388.91	$ 455,387.94	$ 550,619.17	$ 425,380.00
Materials and Supplies	$ 209,219.42	$ 386,906.92	$ 418,380.14	$ 471,921.07	$ 565,087.88
Capital Outlay	$ 77,964.04	$ 297,695.41	$ 61,475.00	$ 81,274.25	$ 96,150.02
Other Expenses	$ 470,122.15	$ 484,650.72	$ 450,245.08	$ 515,780.34	$ 413,556.05
Total Special Revenue Expenditures	**$ 2,282,755.15**	**$ 2,109,809.76**	**$ 1,764,551.74**	**$ 858,577.52**	**$ 1,508,549.86**
Salaries	$ 920,357.54	$ 770,283.23	$ 538,955.01	$ 431,737.51	$ 440,858.48
Benefits	$ 212,682.90	$ 256,932.01	$ 188,802.13	$ 167,008.09	$ 184,150.38
Purchased Services	$ 326,292.16	$ 296,561.40	$ 266,059.64	$ 3,235.00	$ 267,230.00
Energy Services	$ 1,324.55	$ -	$ 975.51	$ -	$ 976.00
Materials and Supplies	$ 575,933.93	$ 578,338.81	$ 603,553.93	$ 220,665.72	$ 510,604.00
Capital Outlay	$ 30,533.54	$ 22,000.36	$ 87,558.72	$ 31,694.05	$ 23,659.00
Other Expenses	$ 215,630.53	$ 185,693.95	$ 78,646.80	$ 4,237.15	$ 81,072.00
Total Expenditures	**$ 15,388,445.55**	**$ 17,035,572.70**	**$ 17,024,304.73**	**$ 16,857,355.55**	**$ 16,656,096.97**

BARRON COLLIER HIGH					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**131.33**	**134.97**	**127.10**	**135.05**	**133.34**
ADMINISTRATIVE	5.00	5.00	5.00	5.00	5.00
CERTIFIED STAFF	73.08	75.39	64.89	68.29	71.58
INSTRUCTIONAL SUPPORT	11.35	10.95	10.55	11.10	11.10
OTHER CERTIFIED STAFF	5.50	6.13	6.16	6.16	5.66
PARAPROFESSIONALS	24.40	25.50	28.00	31.00	26.50
SUPPORT PERSONNEL	12.00	12.00	12.50	13.50	13.50
Total Special Revenue Staff Allocations	**30.84**	**32.94**	**29.04**	**27.24**	**26.24**
INSTRUCTIONAL SUPPORT	2.84	3.94	2.04	2.24	2.24
NUTRITION SERVICES	26.00	26.00	26.00	24.00	23.00
PARAPROFESSIONALS	2.00	2.00	1.00	1.00	1.00
SUPPORT PERSONNEL	-	1.00	-	-	-
Total Staff Allocations	**162.17**	**167.91**	**156.14**	**162.29**	**159.58**

BARRON COLLIER HIGH					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**1,654**	**1,533**	**1,472**	**1,532**	**1,570**
Ninth Grade	410	335	353	392	402
Tenth Grade	392	388	338	375	412
Eleventh Grade	452	392	391	348	381
Twelfth Grade	400	418	390	417	375

EVERGLADES CITY SCHOOL

Home of the Gators

415 School Drive East
Everglades City, FL 34139
Phone: 239-377-9800
Fax: 239-377-9801
FY 2027 Title I School

EVERGLADES CITY SCHOOL					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 3,268,967.36**	**$ 3,889,966.13**	**$ 4,082,117.65**	**$ 4,289,988.12**	**$ 4,278,739.96**
Salaries	$ 2,032,744.22	$ 2,297,228.81	$ 2,357,662.89	$ 2,465,103.88	$ 2,428,536.13
Benefits	$ 702,443.98	$ 827,872.24	$ 875,347.71	$ 940,763.68	$ 1,009,853.22
Purchased Services	$ 247,779.03	$ 536,887.83	$ 532,374.81	$ 578,678.43	$ 371,579.66
Energy Services	$ 214,733.66	$ 151,178.68	$ 170,515.11	$ 171,448.19	$ 219,688.00
Materials and Supplies	$ 28,820.92	$ 37,622.62	$ 77,168.93	$ 62,195.96	$ 105,695.61
Capital Outlay	$ 12,079.47	$ 18,884.06	$ 28,008.21	$ -	$ 8,297.34
Other Expenses	$ 30,366.08	$ 20,291.89	$ 41,039.99	$ 71,797.98	$ 135,090.00
Total Capital Fund Expenditures	**$ -**	**$ -**	**$ 54,665.83**	**$ -**	**$ -**
Capital Outlay	$ -	$ -	$ 54,665.83	$ -	$ -
Total Special Revenue Expenditures	**$ 491,213.10**	**$ 577,640.42**	**$ 493,961.79**	**$ 344,019.04**	**$ 502,691.17**
Salaries	$ 221,857.11	$ 241,257.01	$ 232,254.40	$ 188,594.77	$ 239,026.30
Benefits	$ 60,371.65	$ 87,737.48	$ 97,421.25	$ 90,446.47	$ 114,146.44
Purchased Services	$ 82,220.61	$ 77,289.79	$ 26,179.41	$ 2,505.75	$ 21,697.75
Energy Services	$ 2,446.73	$ 2,286.49	$ 3,027.39	$ -	$ 3,027.00
Materials and Supplies	$ 95,144.96	$ 140,396.64	$ 103,131.76	$ 51,256.50	$ 90,959.06
Capital Outlay	$ 8,066.67	$ 1,628.45	$ 3,344.17	$ -	$ 3,344.00
Other Expenses	$ 21,105.37	$ 27,044.56	$ 28,603.41	$ 11,215.55	$ 30,490.62
Total Expenditures	**$ 3,760,180.46**	**$ 4,467,606.55**	**$ 4,630,745.27**	**$ 4,634,007.16**	**$ 4,781,431.13**

EVERGLADES CITY SCHOOL					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**33.17**	**35.01**	**33.94**	**31.94**	**33.33**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	14.14	15.75	13.65	15.04	16.20
INSTRUCTIONAL SUPPORT	4.00	5.20	5.00	4.39	3.89
OTHER CERTIFIED STAFF	5.00	4.63	4.86	3.66	4.16
PARAPROFESSIONALS	2.53	1.73	2.73	1.15	1.38
SUPPORT PERSONNEL	5.50	5.70	5.70	5.70	5.70
Total Special Revenue Staff Allocations	**6.38**	**5.92**	**5.42**	**4.61**	**4.22**
CERTIFIED STAFF	0.76	0.55	0.55	0.76	0.60
INSTRUCTIONAL SUPPORT	0.45	0.40	0.40	0.40	0.40
NUTRITION SERVICES	2.00	2.00	2.00	2.00	2.00
OTHER CERTIFIED STAFF	1.00	-	-	0.50	0.50
PARAPROFESSIONALS	1.97	2.77	2.27	0.85	0.62
SUPPORT PERSONNEL	0.20	0.20	0.20	0.10	0.10
Total Staff Allocations	**39.55**	**40.93**	**39.36**	**36.55**	**37.55**

EVERGLADES CITY SCHOOL					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**158**	**144**	**137**	**142**	**137**
Pre-Kindergarten	14	15	14	8	12
Kindergarten	11	5	14	12	12
First Grade	9	9	7	15	5
Second Grade	9	9	7	8	15
Third Grade	9	12	9	11	10
Fourth Grade	15	7	11	4	9
Fifth Grade	12	12	7	12	4
Sixth Grade	15	13	12	11	13
Seventh Grade	7	14	8	12	10
Eighth Grade	17	4	12	9	11
Ninth Grade	14	16	5	12	10
Tenth Grade	11	12	13	5	10
Eleventh Grade	8	10	10	14	4
Twelfth Grade	7	6	8	9	12

GOLDEN GATE HIGH

Home of the Titans

2925 Titan Way
Naples, FL 34116
Phone: 239-377-1600
Fax: 239-377-1700
FY 2027 Title I School

GOLDEN GATE HIGH					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 12,975,788.73**	**$ 15,633,783.83**	**$ 17,632,938.23**	**$ 18,815,957.74**	**$ 17,593,366.94**
Salaries	$ 7,844,634.04	$ 9,541,619.94	$ 10,882,452.61	$ 11,217,078.18	$ 10,279,013.60
Benefits	$ 2,658,169.46	$ 3,365,920.57	$ 3,810,291.87	$ 4,237,283.90	$ 4,217,074.33
Purchased Services	$ 1,124,062.51	$ 1,426,268.38	$ 1,336,728.63	$ 1,559,069.11	$ 1,178,864.66
Energy Services	$ 648,199.53	$ 610,689.44	$ 658,256.26	$ 760,345.88	$ 696,320.00
Materials and Supplies	$ 221,092.21	$ 297,654.13	$ 543,866.69	$ 534,275.71	$ 768,050.82
Capital Outlay	$ 49,041.07	$ 18,500.95	$ 92,988.97	$ 150,578.14	$ 151,100.48
Other Expenses	$ 430,589.91	$ 373,130.42	$ 308,353.20	$ 357,326.82	$ 302,943.05
Total Special Revenue Expenditures	**$ 2,796,479.50**	**$ 2,823,257.47**	**$ 2,474,805.15**	**$ 1,695,606.11**	**$ 2,163,628.48**
Salaries	$ 1,446,109.21	$ 1,393,691.82	$ 1,134,742.71	$ 856,467.02	$ 896,305.57
Benefits	$ 407,732.95	$ 488,554.92	$ 444,440.31	$ 368,302.08	$ 430,014.90
Purchased Services	$ 173,611.99	$ 158,986.26	$ 117,326.72	$ 5,898.00	$ 94,296.00
Energy Services	$ 99.22	$ 50.25	$ 191.12	$ -	$ 191.00
Materials and Supplies	$ 698,265.99	$ 723,152.06	$ 658,810.09	$ 438,122.60	$ 656,630.54
Capital Outlay	$ 5,033.12	$ 6,111.83	$ 54,047.53	$ 17,930.03	$ 20,907.00
Other Expenses	$ 65,627.02	$ 52,710.33	$ 65,246.67	$ 8,886.38	$ 65,283.47
Total Expenditures	**$ 15,772,268.23**	**$ 18,457,041.30**	**$ 20,107,743.38**	**$ 20,511,563.85**	**$ 19,756,995.42**

GOLDEN GATE HIGH					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**128.27**	**150.58**	**149.01**	**155.69**	**142.89**
ADMINISTRATIVE	5.00	6.00	6.00	6.00	5.00
CERTIFIED STAFF	80.17	89.65	84.15	85.53	79.43
INSTRUCTIONAL SUPPORT	10.80	10.90	12.30	12.10	11.40
OTHER CERTIFIED STAFF	7.50	9.63	12.16	13.16	13.16
PARAPROFESSIONALS	13.80	22.00	20.50	24.00	19.00
POST-SECONDARY/DUAL ENROLLMENT	-	-	-	1.00	1.00
SUPPORT PERSONNEL	11.00	12.40	13.90	13.90	13.90
Total Special Revenue Staff Allocations	**41.63**	**45.63**	**41.45**	**37.65**	**37.33**
INSTRUCTIONAL SUPPORT	1.63	4.13	3.30	3.49	3.33
NUTRITION SERVICES	28.00	28.00	28.00	28.00	28.00
OTHER CERTIFIED STAFF	5.50	5.00	3.15	1.16	-
PARAPROFESSIONALS	6.00	8.00	7.00	5.00	6.00
SUPPORT PERSONNEL	0.50	0.50	-	-	-
Total Staff Allocations	**169.90**	**196.21**	**190.46**	**193.34**	**180.22**

GOLDEN GATE HIGH					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**1,765**	**1,885**	**1,868**	**1,802**	**1,688**
Ninth Grade	496	521	439	461	447
Tenth Grade	457	495	509	420	439
Eleventh Grade	466	448	513	473	391
Twelfth Grade	346	421	407	448	411

GULF COAST HIGH

Home of the Sharks

7878 Shark Way
Naples, FL 34119
Phone: 239-377-1400
Fax: 239-377-1401

GULF COAST HIGH					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 16,825,463.68**	**$ 15,348,193.58**	**$ 15,119,869.41**	**$ 15,236,548.21**	**$ 14,928,277.28**
Salaries	$ 10,464,958.50	$ 9,264,224.73	$ 8,983,958.25	$ 8,809,197.82	$ 8,581,883.08
Benefits	$ 3,434,587.78	$ 3,148,056.82	$ 3,069,954.87	$ 3,243,214.15	$ 3,362,363.63
Purchased Services	$ 1,507,661.81	$ 1,354,964.01	$ 1,425,256.54	$ 1,486,671.31	$ 1,378,154.44
Energy Services	$ 564,183.47	$ 541,317.42	$ 574,867.02	$ 674,040.24	$ 543,100.00
Materials and Supplies	$ 204,086.77	$ 370,755.61	$ 547,952.74	$ 516,504.23	$ 556,090.83
Capital Outlay	$ 68,026.11	$ 118,461.53	$ 58,195.14	$ 86,912.56	$ 147,197.50
Other Expenses	$ 581,959.24	$ 550,413.46	$ 459,684.85	$ 420,007.90	$ 359,487.80
Total Capital Fund Expenditures	**$ -**	**$ -**	**$ 218,118.69**	**$ -**	**$ -**
Capital Outlay	$ -	$ -	$ 218,118.69	$ -	$ -
Total Special Revenue Expenditures	**$ 2,328,181.36**	**$ 2,143,183.09**	**$ 1,538,975.90**	**$ 791,302.21**	**$ 1,565,495.68**
Salaries	$ 875,496.74	$ 699,137.89	$ 402,437.74	$ 381,054.40	$ 447,776.76
Benefits	$ 154,114.48	$ 200,563.79	$ 138,014.22	$ 140,699.36	$ 183,435.92
Purchased Services	$ 327,348.54	$ 307,322.83	$ 262,342.66	$ 7,819.28	$ 247,714.00
Energy Services	$ 561.91	$ 605.52	$ 377.76	$ -	$ 378.00
Materials and Supplies	$ 740,804.69	$ 785,493.18	$ 663,796.21	$ 228,252.55	$ 612,387.00
Capital Outlay	$ 56,858.33	$ 16,680.55	$ 21,316.65	$ 28,122.79	$ 22,703.00
Other Expenses	$ 172,996.67	$ 133,379.33	$ 50,690.66	$ 5,353.83	$ 51,101.00
Total Expenditures	**$ 19,153,645.04**	**$ 17,491,376.67**	**$ 16,876,964.00**	**$ 16,027,850.42**	**$ 16,493,772.96**

GULF COAST HIGH					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**157.02**	**123.41**	**108.75**	**110.28**	**110.02**
ADMINISTRATIVE	7.00	6.00	5.00	5.00	5.00
CERTIFIED STAFF	102.40	78.00	65.33	65.33	66.07
INSTRUCTIONAL SUPPORT	13.60	10.78	9.25	9.79	8.79
OTHER CERTIFIED STAFF	8.62	8.13	8.17	8.66	8.66
PARAPROFESSIONALS	14.40	8.50	7.50	8.50	8.50
SUPPORT PERSONNEL	11.00	12.00	13.50	13.00	13.00
Total Special Revenue Staff Allocations	**28.29**	**29.99**	**27.19**	**27.39**	**26.39**
INSTRUCTIONAL SUPPORT	1.29	1.99	1.19	1.39	1.39
NUTRITION SERVICES	25.00	25.00	25.00	25.00	24.00
PARAPROFESSIONALS	2.00	2.00	1.00	1.00	1.00
SUPPORT PERSONNEL	-	1.00	-	-	-
Total Staff Allocations	**185.31**	**153.40**	**135.94**	**137.67**	**136.41**

GULF COAST HIGH					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**2,451**	**1,830**	**1,714**	**1,579**	**1,562**
Ninth Grade	598	378	395	395	442
Tenth Grade	644	422	400	395	396
Eleventh Grade	632	493	453	389	388
Twelfth Grade	577	537	466	400	336

IMMOKALEE HIGH

Home of the Indians

701 Immokalee Drive
Immokalee, FL 34142
Phone: 239-377-1800
Fax: 239-377-1801
FY 2027 Title I School

IMMOKALEE HIGH					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 15,215,852.04**	**$ 16,752,903.22**	**$ 18,726,096.56**	**$ 19,127,145.91**	**$ 19,217,243.64**
Salaries	$ 9,228,488.78	$ 10,173,369.77	$ 11,682,691.06	$ 11,511,694.80	$ 11,609,360.18
Benefits	$ 3,210,408.44	$ 3,637,045.18	$ 4,105,859.06	$ 4,431,079.55	$ 4,622,257.49
Purchased Services	$ 1,062,131.03	$ 1,286,436.20	$ 1,257,786.34	$ 1,335,424.14	$ 1,215,814.53
Energy Services	$ 677,114.28	$ 650,134.79	$ 752,299.08	$ 820,624.28	$ 598,360.00
Materials and Supplies	$ 345,918.31	$ 318,721.28	$ 418,624.59	$ 481,865.26	$ 612,881.27
Capital Outlay	$ 65,606.44	$ 67,869.51	$ 27,164.13	$ 97,722.07	$ 204,560.83
Other Expenses	$ 626,184.76	$ 619,326.49	$ 481,672.30	$ 448,735.81	$ 354,009.34
Total Capital Fund Expenditures	**$ -**	**$ -**	**$ 44,377.64**	**$ -**	**$ -**
Capital Outlay	$ -	$ -	$ 44,377.64	$ -	$ -
Total Special Revenue Expenditures	**$ 3,536,888.61**	**$ 3,740,098.76**	**$ 3,327,213.76**	**$ 2,448,998.68**	**$ 2,779,218.57**
Salaries	$ 1,908,853.73	$ 2,070,543.73	$ 1,695,546.35	$ 1,314,627.82	$ 1,322,645.07
Benefits	$ 543,652.08	$ 715,400.69	$ 703,722.46	$ 574,636.95	$ 587,839.30
Purchased Services	$ 224,151.96	$ 186,726.26	$ 173,922.61	$ 8,073.49	$ 175,644.00
Energy Services	$ 259.38	$ 428.36	$ 268.85	$ -	$ 269.00
Materials and Supplies	$ 591,999.89	$ 652,961.66	$ 645,825.07	$ 452,555.66	$ 620,098.40
Capital Outlay	$ 85,703.41	$ 8,787.16	$ 67,063.13	$ 56,131.25	$ 11,828.00
Other Expenses	$ 182,268.16	$ 105,250.90	$ 40,865.29	$ 42,973.51	$ 60,894.80
Total Expenditures	**$ 18,752,740.65**	**$ 20,493,001.98**	**$ 22,097,687.96**	**$ 21,576,144.59**	**$ 21,996,462.21**

IMMOKALEE HIGH					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**159.74**	**158.97**	**148.85**	**153.92**	**152.20**
ADMINISTRATIVE	6.00	6.00	6.00	6.00	6.00
CERTIFIED STAFF	91.30	93.20	85.00	85.32	82.00
INSTRUCTIONAL SUPPORT	12.20	11.20	11.75	12.50	12.10
OTHER CERTIFIED STAFF	13.00	14.13	14.16	14.16	14.16
PARAPROFESSIONALS	19.80	18.00	16.00	20.00	22.00
POST-SECONDARY/DUAL ENROLLMENT	5.44	5.44	4.94	4.94	4.94
SUPPORT PERSONNEL	12.00	11.00	11.00	11.00	11.00
Total Special Revenue Staff Allocations	**50.52**	**52.02**	**47.45**	**43.11**	**41.15**
CERTIFIED STAFF	-	-	-	-	1.00
INSTRUCTIONAL SUPPORT	2.35	5.55	5.45	4.15	4.15
NUTRITION SERVICES	27.00	26.00	26.00	26.00	26.00
OTHER CERTIFIED STAFF	12.17	9.47	6.00	4.96	4.00
PARAPROFESSIONALS	9.00	10.00	10.00	8.00	6.00
SUPPORT PERSONNEL	-	1.00	-	-	-
Total Staff Allocations	**210.26**	**210.99**	**196.30**	**197.03**	**193.35**

IMMOKALEE HIGH					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**2,064**	**2,047**	**1,992**	**1,920**	**1,782**
Pre-Kindergarten	9	0	0	0	0
Ninth Grade	588	558	519	488	442
Tenth Grade	514	545	536	498	467
Eleventh Grade	566	519	519	495	457
Twelfth Grade	387	425	418	439	416

LELY HIGH

Home of the Trojans

1 Lely High School Boulevard
Naples, FL 34113
Phone: 239-377-2000
Fax: 239-377-2001
FY 2027 Title I School

LELY HIGH					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 12,004,669.90**	**$ 13,226,985.99**	**$ 14,542,862.39**	**$ 15,308,072.72**	**$ 14,333,624.23**
Salaries	$ 7,351,779.21	$ 8,051,459.28	$ 8,989,963.61	$ 9,233,633.59	$ 8,441,123.85
Benefits	$ 2,554,474.44	$ 2,881,998.36	$ 3,318,593.22	$ 3,571,643.26	$ 3,498,994.89
Purchased Services	$ 856,630.32	$ 1,041,125.22	$ 1,066,552.76	$ 1,166,038.53	$ 967,245.18
Energy Services	$ 389,194.27	$ 357,442.34	$ 418,380.65	$ 489,945.08	$ 412,828.00
Materials and Supplies	$ 313,880.98	$ 218,746.65	$ 352,252.16	$ 386,018.80	$ 481,655.71
Capital Outlay	$ 160,018.89	$ 91,541.28	$ 93,065.03	$ 32,125.39	$ 150,981.80
Other Expenses	$ 378,691.79	$ 584,672.86	$ 304,054.96	$ 428,668.07	$ 380,794.80
Total Capital Fund Expenditures	**$ -**	**$ -**	**$ 13,137.55**	**$ -**	**$ -**
Capital Outlay	$ -	$ -	$ 13,137.55	$ -	$ -
Total Special Revenue Expenditures	**$ 2,680,075.87**	**$ 2,793,603.08**	**$ 2,434,317.15**	**$ 1,651,637.84**	**$ 2,066,042.12**
Salaries	$ 1,479,046.97	$ 1,417,577.99	$ 1,113,738.83	$ 886,162.09	$ 944,022.05
Benefits	$ 449,710.93	$ 506,431.66	$ 442,983.77	$ 379,930.59	$ 384,866.70
Purchased Services	$ 151,725.78	$ 220,945.89	$ 177,372.56	$ 18,311.99	$ 161,499.00
Energy Services	$ 20.04	$ 201.15	$ -	$ -	$ -
Materials and Supplies	$ 458,337.94	$ 534,235.53	$ 549,557.12	$ 343,288.37	$ 476,328.87
Capital Outlay	$ 55,657.64	$ 48,664.23	$ 73,827.22	$ 18,329.79	$ 19,778.00
Other Expenses	$ 85,576.57	$ 65,546.63	$ 76,837.65	$ 5,615.01	$ 79,547.50
Total Expenditures	**$ 14,684,745.77**	**$ 16,020,589.07**	**$ 16,990,317.09**	**$ 16,959,710.56**	**$ 16,399,666.35**

LELY HIGH					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**126.75**	**124.16**	**125.93**	**128.94**	**121.34**
ADMINISTRATIVE	5.00	5.00	5.00	5.00	5.00
CERTIFIED STAFF	73.67	68.23	68.12	69.32	64.09
INSTRUCTIONAL SUPPORT	10.80	10.80	10.65	10.79	10.59
OTHER CERTIFIED STAFF	9.48	10.13	10.16	10.33	9.16
PARAPROFESSIONALS	16.80	19.00	19.00	20.00	19.00
SUPPORT PERSONNEL	11.00	11.00	13.00	13.50	13.50
Total Special Revenue Staff Allocations	**40.47**	**42.39**	**37.51**	**34.72**	**34.91**
INSTRUCTIONAL SUPPORT	4.61	5.61	4.71	4.41	4.24
NUTRITION SERVICES	23.00	23.00	23.00	23.00	25.00
OTHER CERTIFIED STAFF	3.86	3.78	1.80	1.31	0.67
PARAPROFESSIONALS	9.00	9.00	8.00	6.00	5.00
SUPPORT PERSONNEL	-	1.00	-	-	-
Total Staff Allocations	**167.22**	**166.55**	**163.44**	**163.66**	**156.25**

LELY HIGH					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**1,506**	**1,508**	**1,475**	**1,413**	**1,323**
Ninth Grade	380	388	351	393	315
Tenth Grade	416	375	398	331	403
Eleventh Grade	424	418	405	359	344
Twelfth Grade	286	327	321	330	261

LORENZO WALKER TECHNICAL HIGH

Home of the Mustangs

3702 Estey Avenue
Naples, FL 34104
Phone: 239-377-3300
Fax: 239-377-3301

LORENZO WALKER TECHNICAL HIGH					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 5,177,048.15**	**$ 5,747,926.57**	**$ 5,986,379.34**	**$ 5,689,282.57**	**$ 4,897,572.81**
Salaries	$ 3,349,320.45	$ 3,691,257.28	$ 3,867,797.75	$ 3,573,127.36	$ 2,709,752.20
Benefits	$ 1,086,567.87	$ 1,251,984.82	$ 1,325,427.94	$ 1,305,707.74	$ 1,046,593.63
Purchased Services	$ 180,379.78	$ 219,233.06	$ 265,194.12	$ 367,072.35	$ 414,731.31
Energy Services	$ 193,836.09	$ 213,061.10	$ 201,319.02	$ 215,087.26	$ 258,060.00
Materials and Supplies	$ 96,279.96	$ 90,524.34	$ 120,402.29	$ 82,521.16	$ 190,035.88
Capital Outlay	$ 25,651.35	$ 12,539.24	$ 6,537.40	$ 2,353.93	$ 118,034.82
Other Expenses	$ 245,012.65	$ 269,326.73	$ 199,700.82	$ 143,412.77	$ 160,364.97
Total Special Revenue Expenditures	**$ 559,837.75**	**$ 314,443.17**	**$ 410,858.06**	**$ 184,703.89**	**$ 125,499.60**
Salaries	$ 358,046.53	$ 138,783.98	$ 217,230.61	$ 117,124.03	$ 34,000.00
Benefits	$ 88,608.63	$ 33,868.54	$ 94,805.37	$ 52,421.89	$ 13,019.60
Purchased Services	$ 39,990.94	$ 46,383.43	$ 53,378.70	$ 12,047.00	$ 35,105.00
Materials and Supplies	$ 39,903.92	$ 48,046.24	$ 43,184.97	$ 2,865.97	$ 41,448.00
Capital Outlay	$ 1,002.45	$ -	$ 69.84	$ -	$ 70.00
Other Expenses	$ 32,285.28	$ 47,360.98	$ 2,188.57	$ 245.00	$ 1,857.00
Total Expenditures	**$ 5,736,885.90**	**$ 6,062,369.74**	**$ 6,397,237.40**	**$ 5,873,986.46**	**$ 5,023,072.41**

LORENZO WALKER TECHNICAL HIGH					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**47.99**	**49.42**	**48.25**	**43.74**	**32.54**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
CERTIFIED STAFF	22.00	23.00	22.00	17.30	9.10
INSTRUCTIONAL SUPPORT	3.80	3.90	3.50	3.69	2.59
OTHER CERTIFIED STAFF	3.50	3.63	3.66	3.66	1.66
PARAPROFESSIONALS	1.00	1.00	1.00	1.00	1.00
POST-SECONDARY/DUAL ENROLLMENT	10.46	10.46	10.46	10.46	10.46
SUPPORT PERSONNEL	5.23	5.43	5.63	5.63	5.73
Total Special Revenue Staff Allocations	**4.00**	**1.00**	**3.20**	**2.65**	**-**
INSTRUCTIONAL SUPPORT	1.00	1.00	1.20	1.15	-
OTHER CERTIFIED STAFF	1.00	-	1.00	0.50	-
PARAPROFESSIONALS	2.00	-	1.00	1.00	-
Total Staff Allocations	**51.99**	**50.42**	**51.45**	**46.39**	**32.54**

LORENZO WALKER TECHNICAL HIGH					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**597**	**583**	**588**	**426**	**276**
Ninth Grade	150	143	149	0	0
Tenth Grade	149	147	147	139	0
Eleventh Grade	149	147	149	143	135
Twelfth Grade	149	146	143	144	141

NAPLES HIGH

Home of the Golden Eagles

1100 Golden Eagle Circle
Naples, FL 34102
Phone: 239-377-2200
Fax: 239-377-2201

NAPLES HIGH					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 13,533,831.12**	**$ 14,546,947.70**	**$ 15,143,318.71**	**$ 15,585,891.87**	**$ 15,030,352.50**
Salaries	$ 8,159,384.16	$ 8,731,996.56	$ 9,215,787.40	$ 9,274,054.45	$ 8,823,772.17
Benefits	$ 2,860,839.16	$ 3,196,038.97	$ 3,359,691.59	$ 3,509,426.40	$ 3,617,664.68
Purchased Services	$ 1,028,480.45	$ 1,180,158.51	$ 1,129,021.22	$ 1,181,497.27	$ 1,114,871.73
Energy Services	$ 600,304.20	$ 562,780.66	$ 543,430.16	$ 619,512.95	$ 480,464.00
Materials and Supplies	$ 272,314.52	$ 269,265.15	$ 433,547.85	$ 458,571.84	$ 505,470.63
Capital Outlay	$ 80,351.85	$ 78,015.74	$ 33,842.51	$ 65,957.29	$ 93,041.27
Other Expenses	$ 532,156.78	$ 528,692.11	$ 427,997.98	$ 476,871.67	$ 395,068.02
Total Special Revenue Expenditures	**$ 2,074,402.18**	**$ 2,495,760.11**	**$ 1,532,346.19**	**$ 882,965.42**	**$ 1,564,017.57**
Salaries	$ 799,177.81	$ 811,934.00	$ 411,891.61	$ 416,078.17	$ 427,419.85
Benefits	$ 173,311.69	$ 244,382.54	$ 150,536.38	$ 167,035.66	$ 180,991.16
Purchased Services	$ 269,742.11	$ 258,290.52	$ 234,648.60	$ 1,101.00	$ 237,979.00
Energy Services	$ 5,006.86	$ 6,019.11	$ 5,293.86	$ -	$ 5,294.00
Materials and Supplies	$ 658,101.28	$ 964,888.96	$ 629,139.90	$ 254,904.08	$ 605,630.56
Capital Outlay	$ 34,559.59	$ 93,853.33	$ 10,301.74	$ 39,388.10	$ 16,801.00
Other Expenses	$ 134,502.84	$ 116,391.65	$ 90,534.10	$ 4,458.41	$ 89,902.00
Total Expenditures	**$ 15,608,233.30**	**$ 17,042,707.81**	**$ 16,675,664.90**	**$ 16,468,857.29**	**$ 16,594,370.07**

NAPLES HIGH					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**134.46**	**132.06**	**128.02**	**127.61**	**127.41**
ADMINISTRATIVE	5.00	5.00	5.00	5.00	5.00
CERTIFIED STAFF	77.83	76.00	68.48	68.53	67.53
INSTRUCTIONAL SUPPORT	10.45	11.05	11.50	10.04	9.84
OTHER CERTIFIED STAFF	8.50	8.13	8.16	8.16	8.16
PARAPROFESSIONALS	21.68	19.88	21.88	22.88	23.88
SUPPORT PERSONNEL	11.00	12.00	13.00	13.00	13.00
Total Special Revenue Staff Allocations	**29.10**	**31.62**	**26.90**	**28.10**	**28.10**
INSTRUCTIONAL SUPPORT	3.10	3.80	1.90	2.10	2.10
NUTRITION SERVICES	24.00	24.00	24.00	25.00	25.00
OTHER CERTIFIED STAFF	-	0.82	-	-	-
PARAPROFESSIONALS	2.00	2.00	1.00	1.00	1.00
SUPPORT PERSONNEL	-	1.00	-	-	-
Total Staff Allocations	**163.56**	**163.68**	**154.92**	**155.71**	**155.51**

NAPLES HIGH					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**1,735**	**1,640**	**1,537**	**1,498**	**1,443**
Pre-Kindergarten	15	11	0	0	0
Ninth Grade	423	391	358	415	404
Tenth Grade	436	389	386	343	392
Eleventh Grade	468	428	393	368	325
Twelfth Grade	393	421	400	372	322

PALMETTO RIDGE HIGH

Home of the Bears

1655 Victory Lane
Naples, FL 34120
Phone: 239-277-2400
Fax: 239-377-2401

PALMETTO RIDGE HIGH					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 16,333,087.39**	**$ 15,938,158.37**	**$ 17,451,249.75**	**$ 18,013,604.56**	**$ 17,430,927.17**
Salaries	$ 9,971,426.87	$ 9,481,429.35	$ 10,423,756.73	$ 10,519,847.20	$ 10,056,207.29
Benefits	$ 3,461,866.77	$ 3,457,966.14	$ 3,771,786.85	$ 4,098,823.86	$ 4,179,003.04
Purchased Services	$ 1,251,399.54	$ 1,337,217.55	$ 1,423,774.12	$ 1,373,834.98	$ 1,274,912.14
Energy Services	$ 551,460.45	$ 633,307.58	$ 647,271.25	$ 864,040.46	$ 700,508.00
Materials and Supplies	$ 324,812.15	$ 310,543.52	$ 607,027.74	$ 580,992.40	$ 621,786.09
Capital Outlay	$ 80,297.50	$ 81,686.00	$ 26,342.00	$ 78,874.22	$ 184,280.81
Other Expenses	$ 691,824.11	$ 636,008.23	$ 551,291.06	$ 497,191.44	$ 414,229.80
Total Special Revenue Expenditures	**$ 2,256,619.63**	**$ 2,124,232.18**	**$ 1,611,267.72**	**$ 957,818.57**	**$ 1,480,227.04**
Salaries	$ 924,840.73	$ 679,697.96	$ 417,141.44	$ 440,950.54	$ 433,663.83
Benefits	$ 181,539.34	$ 206,804.47	$ 150,866.22	$ 180,129.38	$ 160,251.21
Purchased Services	$ 180,157.81	$ 265,879.53	$ 201,299.56	$ 23,232.50	$ 147,403.00
Energy Services	$ -	$ 47.00	$ -	$ -	$ -
Materials and Supplies	$ 793,533.20	$ 734,774.01	$ 605,922.23	$ 291,404.98	$ 557,366.00
Capital Outlay	$ 19,495.56	$ 37,351.69	$ 66,027.29	$ 14,522.91	$ 15,838.00
Other Expenses	$ 157,052.99	$ 199,677.52	$ 170,010.98	$ 7,578.26	$ 165,705.00
Total Expenditures	**$ 18,589,707.02**	**$ 18,062,390.55**	**$ 19,062,517.47**	**$ 18,971,423.13**	**$ 18,911,154.21**

PALMETTO RIDGE HIGH					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**171.05**	**153.15**	**149.72**	**149.52**	**146.52**
ADMINISTRATIVE	7.00	6.00	6.00	6.00	6.00
CERTIFIED STAFF	103.39	90.92	85.66	85.37	84.37
INSTRUCTIONAL SUPPORT	13.90	11.50	14.90	14.99	13.99
OTHER CERTIFIED STAFF	13.96	12.73	12.16	11.16	10.66
PARAPROFESSIONALS	21.80	20.00	20.00	20.00	19.00
SUPPORT PERSONNEL	11.00	12.00	11.00	12.00	12.50
Total Special Revenue Staff Allocations	**27.68**	**28.58**	**25.08**	**26.28**	**25.28**
INSTRUCTIONAL SUPPORT	3.68	3.58	2.08	2.28	2.28
NUTRITION SERVICES	23.00	23.00	23.00	23.00	23.00
PARAPROFESSIONALS	1.00	1.00	-	1.00	-
SUPPORT PERSONNEL	-	1.00	-	-	-
Total Staff Allocations	**198.73**	**181.73**	**174.80**	**175.80**	**171.80**

PALMETTO RIDGE HIGH					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**2,367**	**2,053**	**2,072**	**1,990**	**1,959**
Pre-Kindergarten	19	18	17	17	0
Ninth Grade	660	514	502	514	515
Tenth Grade	631	519	520	491	510
Eleventh Grade	590	578	533	518	498
Twelfth Grade	467	424	500	450	436

ALTERNATIVE PROGRAMS

Naples
3710 Estey Avenue
Naples, FL 34104
Phone: 239-377-1050
Fax: 239-377-1051

Immokalee
620 South 5th Street
Immokalee, FL 34142
Phone: 239-377-1130
Fax: 239-377-1156

Collier County Public Schools' Alternative Programs provide safe, supportive, and structured educational environment opportunities that prepare students to succeed academically, socially, and behaviorally. This includes equipping students with the skills needed to successfully return to their home school or complete requirements for graduation, while maintaining continuous academic progress during periods of disciplinary removal.

Across these programs, the goal is to accelerate student learning, foster positive social skills, and offer targeted support that enables each student to overcome challenges and achieve long-term personal success. These schools serve students who may face zero-tolerance offenses, expulsion recommendations, parenting responsibilities, or other unique barriers, ensuring they have the opportunity to learn, grow, and ultimately reintegrate into traditional school settings or transition into adulthood with confidence.

PRINCIPAL OF ALTERATIVE SCHOOLS

PRINCIPAL OF ALT SCHOOLS					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 537,451.17**	**$ 695,269.65**	**$ 907,383.77**	**$ 793,079.48**	**$ 801,760.39**
Salaries	$ 69,497.57	$ 180,681.20	$ 273,345.69	$ 284,583.84	$ 290,447.76
Benefits	$ 21,750.57	$ 58,230.44	$ 72,558.80	$ 76,112.14	$ 84,294.44
Purchased Services	$ 165,019.20	$ 352,293.78	$ 408,848.36	$ 238,817.97	$ 183,859.70
Energy Services	$ 69,293.42	$ 82,665.95	$ 69,409.09	$ 76,794.28	$ 105,984.00
Materials and Supplies	$ 211,040.42	$ 21,181.64	$ 75,202.00	$ 98,309.34	$ 136,019.49
Capital Outlay	$ 649.99	$ 15.00	$ 6,687.80	$ -	$ -
Other Expenses	$ 200.00	$ 201.64	$ 1,332.03	$ 18,461.91	$ 1,155.00
Total Special Revenue Expenditures	**$ 149,735.66**	**$ 276,876.28**	**$ 80,309.25**	**$ 25,577.26**	**$ 39,204.47**
Salaries	$ 53,995.23	$ 168,715.33	$ 40,941.27	$ 18,802.86	$ 8,383.66
Benefits	$ 12,277.65	$ 63,006.20	$ 11,895.18	$ 6,774.40	$ 3,347.81
Purchased Services	$ 43,628.82	$ 15,990.79	$ 1,040.00	$ -	$ 1,040.00
Materials and Supplies	$ 38,313.90	$ 28,123.96	$ 26,362.80	$ -	$ 26,363.00
Other Expenses	$ 1,520.06	$ 1,040.00	$ 70.00	$ -	$ 70.00
Total Expenditures	**$ 687,186.83**	**$ 972,145.93**	**$ 987,693.02**	**$ 818,656.74**	**$ 840,964.86**

PRINCIPAL OF ALT SCHOOLS					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**1.42**	**1.42**	**1.47**	**1.52**	**1.39**
ADMINISTRATIVE	0.05	0.05	0.05	0.10	0.10
INSTRUCTIONAL SUPPORT	0.25	0.25	0.30	0.30	0.30
OTHER CERTIFIED STAFF	0.20	0.20	0.20	0.20	0.20
SUPPORT PERSONNEL	0.92	0.92	0.92	0.92	0.79
Total Special Revenue Staff Allocations	**0.20**	**0.20**	**0.20**	**0.20**	**0.15**
INSTRUCTIONAL SUPPORT	0.20	0.20	0.20	0.20	0.15
Total Staff Allocations	**1.62**	**1.62**	**1.67**	**1.72**	**1.54**

BEACON HIGH SCHOOL

FY2027 Title I School

BEACON HIGH SCHOOL					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 2,610,619.60**	**$ 2,934,260.20**	**$ 3,198,504.62**	**$ 3,320,018.57**	**$ 2,280,247.69**
Salaries	$ 1,917,307.86	$ 2,150,029.49	$ 2,302,345.54	$ 2,336,887.44	$ 1,561,510.36
Benefits	$ 661,349.01	$ 763,607.97	$ 841,282.42	$ 893,117.03	$ 637,212.50
Purchased Services	$ 8,437.64	$ 5,434.52	$ 33,287.60	$ 44,560.71	$ 35,267.23
Materials and Supplies	$ 11,982.07	$ 11,951.00	$ 9,546.13	$ 12,101.46	$ 19,282.60
Other Expenses	$ 11,543.02	$ 3,237.22	$ 12,042.93	$ 33,351.93	$ 26,975.00
Total Special Revenue Expenditures	**$ 163,095.60**	**$ 185,584.21**	**$ 138,772.59**	**$ 237,519.94**	**$ 136,064.78**
Salaries	$ 136,515.95	$ 112,780.79	$ 88,541.83	$ 136,006.23	$ 101,477.70
Benefits	$ 22,974.01	$ 31,491.46	$ 25,825.45	$ 44,665.96	$ 31,422.59
Purchased Services	$ 2,499.83	$ 25,321.60	$ 57.22	$ -	$ -
Materials and Supplies	$ 281.11	$ 15,990.36	$ 24,348.09	$ 37,302.75	$ 514.49
Capital Outlay	$ -	$ -	$ -	$ 19,545.00	$ -
Other Expenses	$ 824.70	$ -	$ -	$ -	$ 2,650.00
Total Expenditures	**$ 2,773,715.20**	**$ 3,119,844.41**	**$ 3,337,277.21**	**$ 3,557,538.51**	**$ 2,416,312.47**

BEACON HIGH SCHOOL					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**30.19**	**31.39**	**31.39**	**29.64**	**21.06**
ADMINISTRATIVE	1.19	1.19	1.19	1.49	0.95
CERTIFIED STAFF	16.00	16.00	16.00	15.00	10.00
INSTRUCTIONAL SUPPORT	3.59	3.59	3.59	3.54	3.40
OTHER CERTIFIED STAFF	0.70	1.70	1.70	1.70	1.10
PARAPROFESSIONALS	5.25	5.25	5.25	4.25	3.25
SUPPORT PERSONNEL	3.46	3.66	3.66	3.66	2.36
Total Special Revenue Staff Allocations	**2.10**	**2.41**	**2.24**	**2.08**	**-**
INSTRUCTIONAL SUPPORT	0.35	0.35	0.35	0.35	-
OTHER CERTIFIED STAFF	-	0.41	0.64	1.48	-
PARAPROFESSIONALS	1.75	1.65	1.25	0.25	-
Total Staff Allocations	**32.29**	**33.80**	**33.63**	**31.72**	**21.06**

BEACON HIGH SCHOOL					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**282**	**243**	**220**	**276**	**287**
Ninth Grade	0	1	0	0	1
Tenth Grade	2	1	1	3	2
Eleventh Grade	208	197	152	176	191
Twelfth Grade	72	44	67	97	93

DETENTION CENTER

FY2027 Title I School

DETENTION CENTER					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 508,966.10**	**$ 541,243.70**	**$ 584,264.51**	**$ 591,602.77**	**$ 631,764.87**
Salaries	$ 368,686.74	$ 399,795.75	$ 424,647.19	$ 412,611.50	$ 445,056.12
Benefits	$ 122,775.87	$ 132,545.28	$ 147,889.72	$ 153,740.71	$ 165,645.31
Purchased Services	$ 4,341.64	$ 4,366.50	$ 4,266.62	$ 3,271.50	$ 4,973.44
Materials and Supplies	$ 8,436.41	$ 4,536.17	$ 7,460.98	$ 5,663.11	$ 7,840.00
Capital Outlay	$ 3,563.00	$ -	$ -	$ -	$ -
Other Expenses	$ 1,162.44	$ -	$ -	$ 16,315.95	$ 8,250.00
Total Special Revenue Expenditures	**$ 24,471.36**	**$ 19,153.75**	**$ 11,851.38**	**$ 12,335.06**	**$ 23,176.51**
Salaries	$ 21,075.22	$ 15,760.58	$ 8,780.96	$ 9,031.75	$ 16,435.98
Benefits	$ 3,396.14	$ 3,393.17	$ 3,070.42	$ 3,303.31	$ 6,740.53
Total Expenditures	**$ 533,437.46**	**$ 560,397.45**	**$ 596,115.89**	**$ 603,937.83**	**$ 654,941.38**

DETENTION CENTER					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**4.73**	**4.73**	**4.73**	**4.73**	**4.76**
ADMINISTRATIVE	0.05	0.05	0.05	0.05	0.05
CERTIFIED STAFF	3.00	3.00	3.00	3.00	3.00
INSTRUCTIONAL SUPPORT	0.15	0.15	0.15	0.15	0.20
OTHER CERTIFIED STAFF	0.20	0.20	0.20	0.20	0.20
SUPPORT PERSONNEL	1.33	1.33	1.33	1.33	1.31
Total Special Revenue Staff Allocations	**0.10**	**0.10**	**0.10**	**0.10**	**0.05**
INSTRUCTIONAL SUPPORT	0.10	0.10	0.10	0.10	0.05
Total Staff Allocations	**4.83**	**4.83**	**4.83**	**4.83**	**4.81**

DETENTION CENTER					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**16**	**10**	**17**	**13**	**16**
Seventh Grade	0	0	1	0	0
Eighth Grade	0	1	1	1	2
Ninth Grade	5	1	3	1	4
Tenth Grade	7	2	6	2	2
Eleventh Grade	3	5	2	3	4
Twelfth Grade	1	1	4	6	4

HOSPITAL HOMEBOUND

HOSPITAL/HOMEBOUND					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 1,071,039.90**	**$ 1,120,909.29**	**$ 1,229,020.06**	**$ 1,368,107.07**	**$ 1,210,290.01**
Salaries	$ 858,555.66	$ 893,178.45	$ 979,921.39	$ 1,089,044.90	$ 970,000.00
Benefits	$ 179,565.53	$ 202,827.79	$ 223,303.84	$ 256,888.09	$ 210,878.00
Purchased Services	$ 32,918.71	$ 24,903.05	$ 23,584.83	$ 22,174.08	$ 24,000.00
Capital Outlay	$ -	$ -	$ -	$ -	$ 5,412.01
Other Expenses	$ -	$ -	$ 2,210.00	$ -	$ -
Total Expenditures	**$ 1,071,039.90**	**$ 1,120,909.29**	**$ 1,229,020.06**	**$ 1,368,107.07**	**$ 1,210,290.01**

NEW BEGINNINGS IMMOKALEE

FY2027 Title I School

NEW BEGINNINGS IMMOKALEE										
Summary of Expenditures and Budget										
		Actual		Actual		Actual		YTD Actual		Proposed Budget
		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027
Total General Fund Expenditures	**$**	**928,560.71**	**$**	**1,071,150.02**	**$**	**1,058,794.01**	**$**	**1,203,544.76**	**$**	**1,152,710.26**
Salaries	$	661,834.48	$	705,381.67	$	717,708.92	$	792,397.14	$	773,587.16
Benefits	$	251,274.97	$	289,670.21	$	296,563.26	$	341,606.94	$	341,278.41
Purchased Services	$	657.34	$	72,516.32	$	26,261.00	$	28,551.48	$	3,255.91
Materials and Supplies	$	11,235.59	$	2,759.63	$	8,131.81	$	16,702.00	$	12,550.75
Capital Outlay	$	3,278.01	$	-	$	-	$	-	$	-
Other Expenses	$	280.32	$	822.19	$	10,129.02	$	24,287.20	$	22,038.03
Total Special Revenue Expenditures	**$**	**149,084.99**	**$**	**166,855.70**	**$**	**15,474.66**	**$**	**-**	**$**	**-**
Salaries	$	120,060.53	$	118,995.66	$	7,877.20	$	-	$	-
Benefits	$	24,304.32	$	25,702.23	$	1,701.53	$	-	$	-
Purchased Services	$	3,705.83	$	8,186.52	$	8.72	$	-	$	-
Materials and Supplies	$	1,014.31	$	12,409.69	$	5,789.71	$	-	$	-
Other Expenses	$	-	$	1,561.60	$	97.50	$	-	$	-
Total Expenditures	**$**	**1,077,645.70**	**$**	**1,238,005.72**	**$**	**1,074,268.67**	**$**	**1,203,544.76**	**$**	**1,152,710.26**

NEW BEGINNINGS IMMOKALEE					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**13.46**	**13.46**	**13.26**	**13.36**	**13.28**
ADMINISTRATIVE	0.38	0.38	0.38	0.48	0.48
CERTIFIED STAFF	4.00	4.00	4.20	4.20	4.20
INSTRUCTIONAL SUPPORT	1.03	1.03	0.63	0.63	0.78
OTHER CERTIFIED STAFF	0.40	0.40	0.40	0.40	0.40
PARAPROFESSIONALS	4.25	4.25	4.25	4.25	4.25
SUPPORT PERSONNEL	3.40	3.40	3.40	3.40	3.17
Total Special Revenue Staff Allocations	**0.70**	**0.51**	**-**	**-**	**0.13**
INSTRUCTIONAL SUPPORT	-	-	-	-	0.13
OTHER CERTIFIED STAFF	0.50	0.51	-	-	-
PARAPROFESSIONALS	0.20	-	-	-	-
Total Staff Allocations	**14.16**	**13.97**	**13.26**	**13.36**	**13.41**

NEW BEGINNINGS IMMOKALEE					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**28**	**26**	**30**	**37**	**32**
Second Grade	1	0	1	0	0
Third Grade	4	1	1	1	1
Fourth Grade	3	1	3	2	2
Fifth Grade	2	1	3	0	1
Sixth Grade	4	4	2	7	3
Seventh Grade	14	5	12	14	12
Eighth Grade	0	14	8	13	13

NEW BEGINNINGS NAPLES

FY2027 Title I School

NEW BEGINNINGS NAPLES					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 1,061,928.53**	**$ 1,313,496.15**	**$ 1,573,551.00**	**$ 1,709,646.81**	**$ 1,543,352.79**
Salaries	$ 768,379.86	$ 945,534.94	$ 1,098,296.20	$ 1,174,889.58	$ 1,044,886.31
Benefits	$ 271,232.97	$ 361,705.23	$ 422,403.08	$ 470,062.14	$ 460,897.39
Purchased Services	$ 1,695.53	$ 1,275.10	$ 26,261.00	$ 28,855.24	$ 4,142.63
Materials and Supplies	$ 19,066.12	$ 4,083.58	$ 8,094.81	$ 24,587.10	$ 23,466.51
Other Expenses	$ 1,554.05	$ 897.30	$ 18,495.91	$ 11,252.75	$ 9,959.95
Total Special Revenue Expenditures	**$ 106,104.69**	**$ 103,478.35**	**$ 19,390.96**	**$ -**	**$ -**
Salaries	$ 84,485.61	$ 68,090.65	$ 7,597.32	$ -	$ -
Benefits	$ 13,433.48	$ 11,580.21	$ 1,644.09	$ -	$ -
Purchased Services	$ 5,700.83	$ 9,686.52	$ 10.90	$ -	$ -
Materials and Supplies	$ 2,484.77	$ 12,299.37	$ 10,138.65	$ -	$ -
Capital Outlay	$ -	$ 260.00	$ -	$ -	$ -
Other Expenses	$ -	$ 1,561.60	$ -	$ -	$ -
Total Expenditures	**$ 1,168,033.22**	**$ 1,416,974.50**	**$ 1,592,941.96**	**$ 1,709,646.81**	**$ 1,543,352.79**

NEW BEGINNINGS NAPLES					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**15.48**	**17.91**	**17.41**	**18.04**	**18.48**
ADMINISTRATIVE	0.55	0.55	0.55	0.60	0.60
CERTIFIED STAFF	6.00	7.00	7.20	7.20	7.20
INSTRUCTIONAL SUPPORT	1.50	1.60	1.55	1.45	1.55
OTHER CERTIFIED STAFF	0.50	0.63	0.98	0.66	0.66
PARAPROFESSIONALS	5.25	6.25	5.25	6.25	6.25
SUPPORT PERSONNEL	1.68	1.88	1.88	1.88	2.22
Total Special Revenue Staff Allocations	**0.50**	**0.86**	**-**	**-**	**0.13**
INSTRUCTIONAL SUPPORT	-	-	-	-	0.13
OTHER CERTIFIED STAFF	0.50	0.26	-	-	-
PARAPROFESSIONALS	-	0.60	-	-	-
Total Staff Allocations	**15.98**	**18.77**	**17.41**	**18.04**	**18.61**

NEW BEGINNINGS NAPLES					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**38**	**33**	**37**	**48**	**39**
Second Grade	0	1	0	1	0
Third Grade	4	3	4	2	4
Fourth Grade	2	5	2	8	3
Fifth Grade	5	0	5	3	8
Sixth Grade	12	7	4	9	3
Seventh Grade	15	15	14	15	14
Eighth Grade	0	2	8	10	7

PACE PROGRAM

FY2027 Title I School

PACE PROGRAM					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 549,594.80**	**$ 437,348.50**	**$ 497,954.12**	**$ 511,900.71**	**$ 574,611.96**
Salaries	$ 3,742.29	$ 19,820.97	$ -	$ -	$ -
Benefits	$ 750.71	$ 6,885.73	$ -	$ -	$ -
Purchased Services	$ 541,496.80	$ 410,641.80	$ 497,954.12	$ 511,900.71	$ 574,611.96
Materials and Supplies	$ 3,605.00	$ -	$ -	$ -	$ -
Total Special Revenue Expenditures	**$ 60,807.47**	**$ 58,631.71**	**$ 105,745.52**	**$ 119,196.37**	**$ 123,098.11**
Purchased Services	$ 59,165.49	$ 57,773.73	$ 105,502.61	$ 100,822.36	$ 118,378.12
Materials and Supplies	$ 1,641.98	$ 857.98	$ 242.91	$ 18,374.01	$ 4,719.99
Total Expenditures	**$ 610,402.27**	**$ 495,980.21**	**$ 603,699.64**	**$ 631,097.08**	**$ 697,710.07**

PACE PROGRAM					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027

PACE PROGRAM					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**48**	**54**	**54**	**56**	**54**
Sixth Grade	2	3	0	2	0
Seventh Grade	5	9	4	4	5
Eighth Grade	13	12	10	7	8
Ninth Grade	6	6	13	9	13
Tenth Grade	8	5	10	14	13
Eleventh Grade	9	17	13	13	10
Twelfth Grade	5	2	4	7	5

PHOENIX IMMOKALEE

FY2027 Title I School

PHOENIX IMMOKALEE					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 896,419.85**	**$ 994,542.00**	**$ 1,232,249.93**	**$ 1,353,060.91**	**$ 1,410,772.69**
Salaries	$ 643,223.54	$ 704,798.74	$ 864,394.41	$ 922,695.66	$ 959,037.75
Benefits	$ 243,015.99	$ 278,594.64	$ 336,812.57	$ 374,681.43	$ 417,782.19
Purchased Services	$ 2,522.54	$ 1,396.00	$ 15,946.63	$ 29,555.67	$ 3,406.75
Materials and Supplies	$ 6,734.33	$ 8,645.51	$ 10,408.26	$ 9,100.97	$ 18,391.00
Capital Outlay	$ -	$ -	$ 1,450.00	$ -	$ -
Other Expenses	$ 923.45	$ 1,107.11	$ 3,238.06	$ 17,027.18	$ 12,155.00
Total Special Revenue Expenditures	**$ 159,119.37**	**$ 161,575.68**	**$ 33,788.71**	**$ 86,415.18**	**$ 12,060.35**
Salaries	$ 126,446.84	$ 126,768.88	$ 16,862.36	$ 22,461.05	$ 8,750.00
Benefits	$ 30,116.29	$ 29,608.92	$ 5,115.50	$ 6,275.06	$ 3,310.35
Purchased Services	$ 2,247.33	$ 3,900.00	$ 14.17	$ -	$ -
Materials and Supplies	$ 308.91	$ 1,037.88	$ 11,699.18	$ 12,901.88	$ -
Capital Outlay	$ -	$ 260.00	$ -	$ 44,777.19	$ -
Other Expenses	$ -	$ -	$ 97.50	$ -	$ -
Total Expenditures	**$ 1,055,539.22**	**$ 1,156,117.68**	**$ 1,266,038.64**	**$ 1,439,476.09**	**$ 1,422,833.04**

PHOENIX IMMOKALEE					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**16.20**	**14.20**	**14.80**	**14.95**	**14.25**
ADMINISTRATIVE	0.43	0.43	0.43	0.58	0.58
CERTIFIED STAFF	6.50	5.50	6.50	6.50	6.00
INSTRUCTIONAL SUPPORT	1.08	1.08	0.68	0.68	0.78
OTHER CERTIFIED STAFF	0.60	0.60	0.60	0.60	0.60
PARAPROFESSIONALS	6.55	5.55	5.55	5.55	5.55
SUPPORT PERSONNEL	1.04	1.04	1.04	1.04	0.74
Total Special Revenue Staff Allocations	**1.20**	**1.20**	**1.10**	**0.10**	**0.10**
INSTRUCTIONAL SUPPORT	0.10	0.10	0.10	0.10	0.10
OTHER CERTIFIED STAFF	0.50	0.10	1.00	-	-
PARAPROFESSIONALS	0.60	1.00	-	-	-
Total Staff Allocations	**17.40**	**15.40**	**15.90**	**15.05**	**14.35**

PHOENIX IMMOKALEE					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**110**	**91**	**100**	**72**	**75**
Eighth Grade	18	3	0	8	10
Ninth Grade	26	14	18	15	25
Tenth Grade	26	37	44	12	17
Eleventh Grade	27	23	32	30	13
Twelfth Grade	13	14	6	7	10

PHOENIX NAPLES

FY2027 Title I School

PHOENIX NAPLES					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 2,122,731.67**	**$ 2,577,679.68**	**$ 3,059,846.78**	**$ 2,998,521.91**	**$ 2,760,250.00**
Salaries	$ 1,512,921.51	$ 1,832,505.44	$ 2,115,215.08	$ 2,031,510.77	$ 1,801,123.43
Benefits	$ 561,738.64	$ 703,009.57	$ 824,893.61	$ 838,234.05	$ 835,424.87
Purchased Services	$ 8,246.18	$ 2,108.31	$ 58,300.02	$ 45,289.09	$ 7,571.70
Energy Services	$ 14,478.33	$ 16,051.54	$ 15,580.80	$ 17,197.19	$ 47,288.00
Materials and Supplies	$ 16,312.13	$ 13,666.63	$ 23,224.50	$ 16,486.76	$ 28,232.00
Capital Outlay	$ 4,291.00	$ 6,088.14	$ -	$ 599.94	$ -
Other Expenses	$ 4,743.88	$ 4,250.05	$ 22,632.77	$ 49,204.11	$ 40,610.00
Total Special Revenue Expenditures	**$ 249,704.58**	**$ 280,869.18**	**$ 83,299.39**	**$ 97,749.82**	**$ 64,601.55**
Salaries	$ 208,485.61	$ 219,569.54	$ 52,625.13	$ 35,021.39	$ 46,276.87
Benefits	$ 36,432.43	$ 46,610.69	$ 20,070.13	$ 11,080.65	$ 12,324.68
Purchased Services	$ 4,013.28	$ 8,644.81	$ 20.16	$ -	$ -
Materials and Supplies	$ 489.31	$ 5,784.14	$ 10,583.97	$ 16,240.53	$ -
Capital Outlay	$ -	$ 260.00	$ -	$ 35,407.25	$ -
Other Expenses	$ 283.95	$ -	$ -	$ -	$ 6,000.00
Total Expenditures	**$ 2,372,436.25**	**$ 2,858,548.86**	**$ 3,143,146.17**	**$ 3,096,271.73**	**$ 2,824,851.55**

PHOENIX NAPLES					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**35.70**	**36.70**	**37.00**	**36.30**	**35.02**
ADMINISTRATIVE	1.25	1.25	1.25	1.40	1.40
CERTIFIED STAFF	13.00	14.00	13.00	14.00	13.00
INSTRUCTIONAL SUPPORT	3.40	3.40	3.70	3.85	3.80
OTHER CERTIFIED STAFF	1.00	1.00	1.00	1.00	1.00
PARAPROFESSIONALS	15.25	15.25	16.25	14.25	13.25
SUPPORT PERSONNEL	1.80	1.80	1.80	1.80	2.57
Total Special Revenue Staff Allocations	**0.75**	**2.51**	**2.25**	**0.25**	**0.25**
INSTRUCTIONAL SUPPORT	0.25	0.25	0.25	0.25	0.25
OTHER CERTIFIED STAFF	0.50	1.26	1.00	-	-
PARAPROFESSIONALS	-	1.00	1.00	-	-
Total Staff Allocations	**36.45**	**39.21**	**39.25**	**36.55**	**35.27**

PHOENIX NAPLES					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**181**	**155**	**132**	**130**	**130**
Fifth Grade	0	1	0	0	0
Sixth Grade	3	0	1	1	2
Seventh Grade	14	6	1	2	5
Eighth Grade	32	26	28	6	4
Ninth Grade	29	39	23	35	22
Tenth Grade	44	44	35	36	38
Eleventh Grade	52	33	35	39	37
Twelfth Grade	7	6	9	11	22

T.A.P.P. IMMOKALEE

T.A.P.P. - IMMOKALEE					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 726,443.27**	**$ 881,494.29**	**$ 889,446.38**	**$ 915,021.02**	**$ 1,003,343.78**
Salaries	$ 342,273.96	$ 375,467.18	$ 390,852.36	$ 393,856.68	$ 447,008.18
Benefits	$ 126,340.10	$ 146,210.97	$ 158,894.02	$ 164,725.28	$ 185,551.51
Purchased Services	$ 247,149.35	$ 317,750.74	$ 331,252.07	$ 342,375.05	$ 356,096.07
Energy Services	$ 722.75	$ 522.97	$ 330.25	$ 376.21	$ 400.00
Materials and Supplies	$ 8,660.63	$ 9,553.79	$ 5,813.40	$ 11,551.00	$ 11,354.02
Capital Outlay	$ 561.63	$ 30,400.64	$ -	$ -	$ -
Other Expenses	$ 734.85	$ 1,588.00	$ 2,304.28	$ 2,136.80	$ 2,934.00
Total Special Revenue Expenditures	**$ 32,426.91**	**$ 7,482.66**	**$ 8.61**	**$ -**	**$ -**
Salaries	$ 26,410.37	$ 6,230.00	$ -	$ -	$ -
Benefits	$ 6,016.54	$ 456.63	$ -	$ -	$ -
Purchased Services	$ -	$ 780.00	$ 8.61	$ -	$ -
Materials and Supplies	$ -	$ 16.03	$ -	$ -	$ -
Total Expenditures	**$ 758,870.18**	**$ 888,976.95**	**$ 889,454.99**	**$ 915,021.02**	**$ 1,003,343.78**

T.A.P.P. - IMMOKALEE					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**6.23**	**6.23**	**6.23**	**6.33**	**6.41**
ADMINISTRATIVE	0.05	0.05	0.05	0.15	0.15
CERTIFIED STAFF	1.25	1.25	1.25	1.25	1.25
INSTRUCTIONAL SUPPORT	1.25	1.25	1.25	1.25	1.25
OTHER CERTIFIED STAFF	0.20	0.20	0.20	0.20	0.20
PARAPROFESSIONALS	3.25	3.25	3.25	3.25	3.25
SUPPORT PERSONNEL	0.23	0.23	0.23	0.23	0.31
Total Special Revenue Staff Allocations	**0.20**	**-**	**-**	**-**	**0.02**
INSTRUCTIONAL SUPPORT	-	-	-	-	0.02
PARAPROFESSIONALS	0.20	-	-	-	-
Total Staff Allocations	**6.43**	**6.23**	**6.23**	**6.33**	**6.43**

T.A.P.P. - IMMOKALEE					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**41**	**46**	**50**	**50**	**23**
Pre-Kindergarten	20	25	33	32	13
Eighth Grade	1	1	0	0	0
Ninth Grade	2	2	2	1	0
Tenth Grade	3	5	3	2	2
Eleventh Grade	12	5	5	5	3
Twelfth Grade	3	8	7	10	5

T.A.P.P. NAPLES

FY2027 Title I School

N.A.T.A.P.					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 662,536.79**	**$ 809,033.84**	**$ 820,051.98**	**$ 836,592.70**	**$ 876,652.16**
Salaries	$ 313,305.47	$ 336,175.63	$ 350,875.48	$ 358,252.39	$ 356,612.25
Benefits	$ 103,333.51	$ 114,340.46	$ 121,992.67	$ 132,691.98	$ 151,220.21
Purchased Services	$ 233,742.45	$ 295,256.60	$ 330,684.57	$ 341,848.71	$ 356,334.70
Energy Services	$ 567.60	$ 506.93	$ 428.05	$ 545.97	$ 400.00
Materials and Supplies	$ 9,483.90	$ 2,689.07	$ 5,265.46	$ 2,155.14	$ 11,505.00
Capital Outlay	$ 2,033.96	$ 60,065.15	$ 10,707.87	$ 569.05	$ -
Other Expenses	$ 69.90	$ -	$ 97.88	$ 529.46	$ 580.00
Total Special Revenue Expenditures	**$ 15,446.12**	**$ 8,760.76**	**$ 11.99**	**$ -**	**$ -**
Salaries	$ 14,341.25	$ 7,766.81	$ -	$ -	$ -
Benefits	$ 1,104.87	$ 587.92	$ -	$ -	$ -
Purchased Services	$ -	$ 390.00	$ 11.99	$ -	$ -
Materials and Supplies	$ -	$ 16.03	$ -	$ -	$ -
Total Expenditures	**$ 677,982.91**	**$ 817,794.60**	**$ 820,063.97**	**$ 836,592.70**	**$ 876,652.16**

N.A.T.A.P.					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**5.23**	**5.23**	**5.23**	**5.33**	**5.41**
ADMINISTRATIVE	0.05	0.05	0.05	0.15	0.15
CERTIFIED STAFF	1.25	1.25	1.25	1.25	1.25
INSTRUCTIONAL SUPPORT	1.25	1.25	1.25	1.25	1.25
OTHER CERTIFIED STAFF	0.20	0.20	0.20	0.20	0.20
PARAPROFESSIONALS	2.25	2.25	2.25	2.25	2.25
SUPPORT PERSONNEL	0.23	0.23	0.23	0.23	0.31
Total Special Revenue Staff Allocations	**-**	**-**	**-**	**-**	**0.02**
INSTRUCTIONAL SUPPORT	-	-	-	-	0.02
Total Staff Allocations	**5.23**	**5.23**	**5.23**	**5.33**	**5.43**

N.A.T.A.P.					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**19**	**70**	**56**	**69**	**30**
Pre-Kindergarten	7	55	39	51	15
Seventh Grade	0	0	1	1	0
Eighth Grade	0	0	0	1	0
Ninth Grade	0	0	0	1	3
Tenth Grade	1	3	5	3	2
Eleventh Grade	8	12	3	7	6
Twelfth Grade	3	0	8	5	4

ADULT WORKFORCE EDUCATION

3702 Estey Avenue
Naples, FL 34104
Phone: 239-377-1319
Fax: 239-377-1000

ADULT & COMMUNITY EDUCATION										
Summary of Expenditures and Budget										
		Actual		Actual		Actual		YTD Actual		Proposed Budget
		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027
Total General Fund Expenditures	**$**	**3,067,200.66**	**$**	**2,752,621.65**	**$**	**3,520,933.48**	**$**	**3,483,641.74**	**$**	**3,484,771.66**
Salaries	$	2,289,365.99	$	2,062,109.27	$	2,541,097.18	$	2,576,771.51	$	2,576,791.84
Benefits	$	610,709.84	$	587,958.05	$	752,993.31	$	801,582.55	$	806,960.38
Purchased Services	$	53,542.16	$	60,360.36	$	139,773.07	$	86,419.96	$	79,169.25
Materials and Supplies	$	29,385.70	$	1,503.97	$	25,032.34	$	7,258.02	$	16,950.19
Capital Outlay	$	1,334.72	$	-	$	42,538.09	$	-	$	4,500.00
Other Expenses	$	82,862.25	$	40,690.00	$	19,499.49	$	11,609.70	$	400.00
Total Special Revenue Expenditures	**$**	**1,055,404.39**	**$**	**861,222.38**	**$**	**1,205,735.43**	**$**	**1,116,350.56**	**$**	**970,298.00**
Salaries	$	546,381.15	$	489,282.91	$	731,761.98	$	705,826.79	$	628,110.71
Benefits	$	159,873.90	$	166,983.20	$	258,619.04	$	262,416.55	$	245,595.77
Purchased Services	$	219,406.17	$	106,335.00	$	115,762.30	$	79,541.55	$	28,183.00
Energy Services	$	-	$	-	$	35.02	$	-	$	35.00
Materials and Supplies	$	66,561.48	$	30,849.53	$	45,052.30	$	23,931.86	$	19,979.54
Capital Outlay	$	-	$	-	$	968.99	$	-	$	969.00
Other Expenses	$	63,181.69	$	67,771.74	$	53,535.80	$	44,633.81	$	47,424.98
Total Expenditures	**$**	**4,122,605.05**	**$**	**3,613,844.03**	**$**	**4,726,668.91**	**$**	**4,599,992.30**	**$**	**4,455,069.66**

ADULT & COMMUNITY EDUCATION					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**16.41**	**16.81**	**19.66**	**20.66**	**22.16**
ADMIN/SUPPORT	3.08	3.08	2.83	2.83	2.83
CERTIFIED STAFF	2.75	3.15	7.00	7.00	7.50
OTHER CERTIFIED STAFF	3.25	3.25	1.00	2.00	2.50
PARAPROFESSIONALS	-	-	-	-	0.50
SUPPORT PERSONNEL	7.33	7.33	8.83	8.83	8.83
Total Special Revenue Staff Allocations	**7.50**	**7.10**	**10.50**	**9.50**	**8.00**
CERTIFIED STAFF	6.25	5.85	6.00	6.00	5.50
OTHER CERTIFIED STAFF	1.25	1.25	3.50	2.50	2.00
PARAPROFESSIONALS	-	-	1.00	1.00	0.50
Total Staff Allocations	**23.91**	**23.91**	**30.16**	**30.16**	**30.16**

IMMOKALEE TECHNICAL COLLEGE

508 North 9th Street
Immokalee, FL 34142
Phone: 239-377-9900
Fax: 239-377-7101

IMMOKALEE TECHNICAL COLLEGE					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 5,145,441.02**	**$ 5,588,821.12**	**$ 6,128,208.37**	**$ 6,885,280.65**	**$ 6,165,722.80**
Salaries	$ 2,743,395.33	$ 2,993,379.77	$ 3,085,855.26	$ 3,592,382.53	$ 3,496,441.82
Benefits	$ 929,162.19	$ 1,027,900.89	$ 1,135,667.60	$ 1,386,912.52	$ 1,433,931.37
Purchased Services	$ 611,794.41	$ 759,426.05	$ 843,795.21	$ 755,930.26	$ 609,039.17
Energy Services	$ 209,742.89	$ 164,085.13	$ 190,486.94	$ 285,445.89	$ 262,536.65
Materials and Supplies	$ 401,105.12	$ 460,323.57	$ 682,341.78	$ 495,688.75	$ 249,662.34
Capital Outlay	$ 208,275.62	$ 122,971.99	$ 152,163.93	$ 304,579.19	$ 103,157.56
Other Expenses	$ 41,965.46	$ 60,733.72	$ 37,897.65	$ 64,341.51	$ 10,953.89
Total Special Revenue Expenditures	**$ 4,645,671.94**	**$ 4,501,309.42**	**$ 2,803,406.73**	**$ 1,358,917.33**	**$ 2,118,037.45**
Salaries	$ 1,167,211.58	$ 1,073,925.22	$ 452,637.38	$ -	$ 24,157.42
Benefits	$ 366,921.08	$ 392,061.54	$ 166,796.56	$ -	$ 14,825.94
Purchased Services	$ 1,063,507.31	$ 1,228,180.88	$ 1,433,804.76	$ 1,221,267.74	$ 1,344,774.96
Energy Services	$ 57,927.41	$ 73,569.74	$ 60,671.14	$ -	$ 3,082.22
Materials and Supplies	$ 295,625.51	$ 435,039.35	$ 494,440.77	$ 74,600.23	$ 533,200.03
Capital Outlay	$ 1,591,643.11	$ 1,135,750.79	$ 45,137.77	$ 61,113.41	$ 74,749.56
Other Expenses	$ 102,835.94	$ 162,781.90	$ 149,918.35	$ 1,935.95	$ 123,247.32
Total Expenditures	**$ 9,791,112.96**	**$ 10,090,130.54**	**$ 8,931,615.10**	**$ 8,244,197.98**	**$ 8,283,760.25**

IMMOKALEE TECHNICAL COLLEGE					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**42.90**	**44.59**	**54.49**	**54**	**54**
ADMIN/SUPPORT	3.62	3.12	4.36	4.36	4.36
CERTIFIED STAFF	14.36	15.48	17.54	16.65	16.65
NUTRITION SERVICES	2.00	2.00	2.00	2.00	2.00
OTHER CERTIFIED STAFF	3.40	3.37	4.67	4.67	4.67
PARAPROFESSIONALS	2.00	2.00	2.00	2.00	2.00
SUPPORT PERSONNEL	17.52	18.62	23.92	24.32	24.32
Total Special Revenue Staff Allocations	**26.90**	**25.21**	**7.03**	**7.52**	**7.52**
ADMIN/SUPPORT	2.00	2.50	1.50	1.50	1.50
CERTIFIED STAFF	12.20	11.08	2.50	3.39	3.39
OTHER CERTIFIED STAFF	1.60	1.63	0.33	0.33	0.33
PARAPROFESSIONALS	1.00	1.00	-	-	-
SUPPORT PERSONNEL	10.10	9.00	2.70	2.30	2.30
Total Staff Allocations	**69.80**	**69.80**	**61.52**	**61.52**	**61.52**

LORENZO WALKER TECHNICAL COLLEGE

3702 Estey Ave
Naples, FL 34104
Phone: 239-377-0900
Fax: 239-377-0901

LORENZO WALKER TECH COLLEGE					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 8,215,373.45**	**$ 9,119,206.12**	**$ 10,004,130.77**	**$ 10,183,834.55**	**$ 9,970,238.11**
Salaries	$ 4,455,171.55	$ 5,112,334.11	$ 5,795,766.93	$ 5,902,907.58	$ 5,853,332.83
Benefits	$ 1,396,517.85	$ 1,695,143.21	$ 1,958,855.81	$ 2,090,784.97	$ 2,253,149.99
Purchased Services	$ 1,366,625.55	$ 1,365,496.13	$ 1,231,981.45	$ 1,219,145.58	$ 1,061,063.77
Energy Services	$ 292,519.20	$ 319,713.25	$ 314,673.91	$ 318,514.19	$ 270,870.80
Materials and Supplies	$ 471,491.73	$ 456,735.74	$ 394,313.79	$ 494,994.70	$ 426,207.20
Capital Outlay	$ 147,569.23	$ 108,966.96	$ 265,226.46	$ 53,195.38	$ 76,916.62
Other Expenses	$ 85,478.34	$ 60,816.72	$ 43,312.42	$ 104,292.15	$ 28,696.90
Total Special Revenue Expenditures	**$ 2,313,046.41**	**$ 1,983,694.84**	**$ 2,763,111.65**	**$ 1,674,338.40**	**$ 2,543,107.50**
Salaries	$ 286,238.47	$ 65,944.44	$ -	$ -	$ 86,308.56
Benefits	$ 49,501.97	$ 24,766.81	$ -	$ -	$ 33,432.48
Purchased Services	$ 1,044,391.32	$ 1,201,405.20	$ 1,730,377.19	$ 1,214,159.39	$ 1,289,964.00
Materials and Supplies	$ 561,803.68	$ 568,424.73	$ 644,531.52	$ 238,532.42	$ 749,821.46
Capital Outlay	$ 252,613.66	$ 15,704.26	$ 162,442.75	$ 220,257.87	$ 157,436.00
Other Expenses	$ 118,497.31	$ 107,449.40	$ 225,760.19	$ 1,388.72	$ 226,145.00
Total Expenditures	**$ 10,528,419.86**	**$ 11,102,900.96**	**$ 12,767,242.42**	**$ 11,858,172.95**	**$ 12,513,345.61**

LORENZO WALKER TECH COLLEGE					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**67.28**	**63.73**	**66.19**	**66**	**66**
ADMIN/SUPPORT	5.90	4.90	5.31	5.31	5.31
CERTIFIED STAFF	26.30	23.75	26.30	26.30	26.30
NUTRITION SERVICES	5.00	5.00	5.00	5.00	5.00
OTHER CERTIFIED STAFF	11.00	11.00	10.00	10.00	10.00
SUPPORT PERSONNEL	19.08	19.08	19.58	19.58	19.58
Total Special Revenue Staff Allocations	**6.00**	**9.55**	**8.00**	**7.00**	**7.00**
ADMIN/SUPPORT	1.00	2.00	2.00	1.00	1.00
CERTIFIED STAFF	5.00	7.55	6.00	6.00	6.00
Total Staff Allocations	**73.28**	**73.28**	**74.19**	**73.19**	**73.19**

AUTISM COLLIER CHARTER SCHOOL

3073 Horseshoe Drive South.
Naples, FL 34104
Phone: 239-486-4195

AUTISM COLLIER CHARTER ACADEMY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ -**	**$ -**	**$ -**	**$ 2,792,468.91**	**$ 5,980,306.30**
Purchased Services	$ -	$ -	$ -	$ 2,792,468.91	$ 5,980,306.30
Total Special Revenue Expenditures	**$ -**	**$ -**	**$ -**	**$ 1,660.77**	**$ 604,425.54**
Purchased Services	$ -	$ -	$ -	$ 1,660.77	$ 604,425.54
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 2,794,129.68**	**$ 6,584,731.84**

AUTISM COLLIER CHARTER ACADEMY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**-**	**-**	**-**	**77**	**-**
Kindergarten	0	0	0	12	0
First Grade	0	0	0	10	0
Second Grade	0	0	0	9	0
Third Grade	0	0	0	9	0
Fourth Grade	0	0	0	4	0
Fifth Grade	0	0	0	5	0
Sixth Grade	0	0	0	3	0
Seventh Grade	0	0	0	7	0
Eighth Grade	0	0	0	5	0
Ninth Grade	0	0	0	5	0
Tenth Grade	0	0	0	2	0
Eleventh Grade	0	0	0	5	0
Twelfth Grade	0	0	0	1	0

BRIDGEPREP ACADEMY OF COLLIER

3161 Santa Barbara Blvd.
Naples, FL 34116
Phone: 239-677-4211
FY 2027 Title I School

BRIDGEPREP ACADEMY COLLIER
Summary of Expenditures and Budget

	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**$ 2,508,776.46**	**$ 3,152,453.07**	**$ 3,032,435.00**	**$ 2,402,855.14**	**$ 2,987,810.86**
Purchased Services	$ 2,347,956.66	$ 2,983,565.07	$ 2,868,626.00	$ 2,244,968.28	$ 2,822,390.68
Other Expenses	$ 160,819.80	$ 168,888.00	$ 163,809.00	$ 157,886.86	$ 165,420.18
Total Capital Fund Expenditures	**$ -**	**$ 142,623.00**	**$ 268,523.00**	**$ 398,675.00**	**$ 859,782.00**
Other Expenses	$ -	$ 142,623.00	$ 268,523.00	$ 398,675.00	$ 859,782.00
Total Special Revenue Expenditures	**$ 83,041.07**	**$ 320,789.05**	**$ 296,615.38**	**$ 115,183.26**	**$ 183,033.57**
Purchased Services	$ 83,041.07	$ 319,874.30	$ 295,742.46	$ 115,183.26	$ 183,033.57
Materials and Supplies	$ -	$ 914.75	$ 872.92	$ -	$ -
Total Expenditures	**$ 2,591,817.53**	**$ 3,615,865.12**	**$ 3,597,573.38**	**$ 2,916,713.40**	**$ 4,030,626.43**

BRIDGEPREP ACADEMY COLLIER
Student Enrollment

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total Students	**231**	**279**	**263**	**230**	**252**
Kindergarten	38	51	33	32	44
First Grade	39	40	52	27	22
Second Grade	32	39	34	41	22
Third Grade	29	25	28	33	44
Fourth Grade	23	26	16	14	24
Fifth Grade	21	24	18	14	24
Sixth Grade	14	38	27	19	24
Seventh Grade	17	19	35	16	24
Eighth Grade	18	17	20	34	24

GULF COAST CHARTER ACADEMY

215 Airport-Pulling Road North
Naples, FL 34104
Phone: 239-784-1539
Fax: 239-263-4443
FY 2027 Title I School

GULF COAST CHARTER ACADEMY SO.					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 7,338,774.82**	**$ 7,707,523.70**	**$ 7,777,812.75**	**$ 7,584,607.51**	**$ 8,240,748.33**
Purchased Services	$ 6,963,101.90	$ 7,305,543.24	$ 7,340,823.00	$ 7,148,324.38	$ 7,777,033.48
Other Expenses	$ 375,672.92	$ 401,980.46	$ 436,989.75	$ 436,283.13	$ 463,714.85
Total Capital Fund Expenditures	**$ -**	**$ 347,013.00**	**$ 702,127.00**	**$ 1,105,970.00**	**$ 2,472,365.00**
Other Expenses	$ -	$ 347,013.00	$ 702,127.00	$ 1,105,970.00	$ 2,472,365.00
Total Special Revenue Expenditures	**$ 1,390.44**	**$ 97,769.06**	**$ 96,369.47**	**$ 228,683.84**	**$ 340,152.41**
Purchased Services	$ 1,390.44	$ 96,484.38	$ 95,496.55	$ 228,683.84	$ 340,152.41
Materials and Supplies	$ -	$ 1,284.68	$ 872.92	$ -	$ -
Total Expenditures	**$ 7,340,165.26**	**$ 8,152,305.76**	**$ 8,576,309.22**	**$ 8,919,261.35**	**$ 11,053,265.74**

GULF COAST CHARTER ACADEMY SO.					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**673**	**679**	**681**	**633**	**672**
Kindergarten	104	87	85	65	90
First Grade	90	91	82	74	90
Second Grade	75	86	82	82	90
Third Grade	77	72	83	79	72
Fourth Grade	62	74	63	68	66
Fifth Grade	76	68	73	65	66
Sixth Grade	75	69	69	68	66
Seventh Grade	54	74	73	64	66
Eighth Grade	60	58	71	68	66

IMMOKALEE COMMUNITY ACADEMY

123 North 4th Street
Immokalee, FL 34142
Phone: 239-867-3220
FY 2027 Title I School

IMMOKALEE COMMUNITY ACADEMY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 3,529,751.01**	**$ 3,878,873.78**	**$ 3,884,190.00**	**$ 4,150,764.82**	**$ 4,315,121.19**
Purchased Services	$ 3,295,920.31	$ 3,674,222.78	$ 3,673,133.00	$ 3,915,360.82	$ 4,150,287.40
Other Expenses	$ 233,830.70	$ 204,651.00	$ 211,057.00	$ 235,404.00	$ 164,833.79
Total Capital Fund Expenditures	**$ -**	**$ 175,835.00**	**$ 347,981.00**	**$ 602,783.00**	**$ 836,009.00**
Other Expenses	$ -	$ 175,835.00	$ 347,981.00	$ 602,783.00	$ 836,009.00
Total Special Revenue Expenditures	**$ 508,525.99**	**$ 419,820.87**	**$ 536,121.03**	**$ 250,813.30**	**$ 392,966.95**
Purchased Services	$ 506,341.98	$ 419,210.18	$ 533,681.95	$ 250,813.30	$ 392,966.95
Materials and Supplies	$ 2,184.01	$ 610.69	$ 2,439.08	$ -	$ -
Total Expenditures	**$ 4,038,277.00**	**$ 4,474,529.65**	**$ 4,768,292.03**	**$ 5,004,361.12**	**$ 5,544,097.14**

IMMOKALEE COMMUNITY ACADEMY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**333**	**343**	**335**	**345**	**360**
Kindergarten	40	38	37	40	40
First Grade	39	41	40	38	40
Second Grade	40	41	40	40	40
Third Grade	39	41	41	40	40
Fourth Grade	34	38	44	41	40
Fifth Grade	35	37	33	43	40
Sixth Grade	36	37	40	37	40
Seventh Grade	35	37	26	41	40
Eighth Grade	35	33	34	25	40

INNOVATION PREPARATORY ACADEMY OF NAPLES

12101 Immokalee Road
Naples, FL 34120
Phone: 239-330-3810
Fax: 239-330-3811

INNOVATION PREPARATORY ACADEMY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 6,781,193.44**	**$ 6,569,794.73**	**$ 6,358,905.26**	**$ 6,370,198.87**	**$ 6,063,218.50**
Purchased Services	$ 6,436,168.25	$ 6,219,635.00	$ 5,987,280.00	$ 6,004,185.14	$ 5,691,491.00
Other Expenses	$ 345,025.19	$ 350,159.73	$ 371,625.26	$ 366,013.73	$ 371,727.50
Total Capital Fund Expenditures	**$ -**	**$ 294,117.00**	**$ 596,558.00**	**$ 919,204.00**	**$ 1,981,065.00**
Other Expenses	$ -	$ 294,117.00	$ 596,558.00	$ 919,204.00	$ 1,981,065.00
Total Special Revenue Expenditures	**$ 443,680.29**	**$ 590,326.57**	**$ 202,986.09**	**$ 38,704.86**	**$ 32,453.97**
Purchased Services	$ 443,680.29	$ 589,650.62	$ 202,030.72	$ 38,704.86	$ 32,453.97
Materials and Supplies	$ -	$ 675.95	$ 955.37	$ -	$ -
Total Expenditures	**$ 7,224,873.73**	**$ 7,454,238.30**	**$ 7,158,449.35**	**$ 7,328,107.73**	**$ 8,076,737.47**

INNOVATION PREPARATORY ACADEMY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**640**	**577**	**581**	**527**	**507**
Kindergarten	103	79	78	43	78
First Grade	94	89	76	73	41
Second Grade	100	80	77	67	64
Third Grade	79	84	71	66	58
Fourth Grade	54	60	76	60	57
Fifth Grade	70	49	57	68	55
Sixth Grade	62	55	42	52	63
Seventh Grade	39	54	54	49	52
Eighth Grade	39	27	50	49	40

MARCO ISLAND ACADEMY

2255 San Marco Road
Marco Island, FL 34145
Phone: 239-393-5133
Fax: 239-393-5143

MARCO ISLAND ACADEMY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 3,083,196.55**	**$ 3,291,100.00**	**$ 3,349,424.71**	**$ 3,651,698.61**	**$ 3,709,617.45**
Purchased Services	$ 2,928,376.28	$ 3,121,981.00	$ 3,172,103.00	$ 3,453,185.32	$ 3,483,530.45
Other Expenses	$ 154,820.27	$ 169,119.00	$ 177,321.71	$ 198,513.29	$ 226,087.00
Total Capital Fund Expenditures	**$ -**	**$ 143,036.00**	**$ 285,065.00**	**$ 501,572.00**	**$ 1,216,373.00**
Other Expenses	$ -	$ 143,036.00	$ 285,065.00	$ 501,572.00	$ 1,216,373.00
Total Special Revenue Expenditures	**$ 338,818.56**	**$ 11,952.35**	**$ 26.59**	**$ -**	**$ 3,950.47**
Purchased Services	$ 338,818.56	$ 10,758.54	$ 26.59	$ -	$ 3,950.47
Materials and Supplies	$ -	$ 1,193.81	$ -	$ -	$ -
Total Expenditures	**$ 3,422,015.11**	**$ 3,446,088.35**	**$ 3,634,516.30**	**$ 4,153,270.61**	**$ 4,929,940.92**

MARCO ISLAND ACADEMY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**295**	**306**	**298**	**305**	**299**
Ninth Grade	92	66	76	88	82
Tenth Grade	78	92	70	76	90
Eleventh Grade	68	82	81	61	72
Twelfth Grade	57	66	71	80	55

MARCO ISLAND CHARTER MIDDLE SCHOOL

1401 Trinidad Avenue
Marco Island, FL 34145
Phone: 239-377-3200
Fax: 239-377-3201

MARCO ISLAND CHARTER MIDDLE					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 3,113,640.12**	**$ 3,057,269.11**	**$ 2,930,190.00**	**$ 2,828,405.45**	**$ 3,064,399.52**
Purchased Services	$ 3,109,042.81	$ 3,053,917.12	$ 2,930,190.00	$ 2,823,566.95	$ 3,059,171.93
Other Expenses	$ 4,597.31	$ 3,351.99	$ -	$ 4,838.50	$ 5,227.59
Total Special Revenue Expenditures	**$ 90,872.14**	**$ 117,966.97**	**$ 425,607.23**	**$ 15,400.30**	**$ 15,796.72**
Purchased Services	$ 90,872.14	$ 116,339.00	$ 425,524.78	$ 15,400.30	$ 15,796.72
Materials and Supplies	$ -	$ 1,627.97	$ 82.45	$ -	$ -
Total Expenditures	**$ 3,204,512.26**	**$ 3,175,236.08**	**$ 3,355,797.23**	**$ 2,843,805.75**	**$ 3,080,196.24**

MARCO ISLAND CHARTER MIDDLE					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**322**	**295**	**277**	**269**	**271**
Sixth Grade	107	86	80	94	88
Seventh Grade	107	108	85	87	96
Eighth Grade	108	101	112	88	87

MASON CLASSICAL ACADEMY

South Campus
Grades K-6
7170 Vanderbilt Beach Rd
Naples, FL 34119
Phone: 239-227-2838
Fax: 239-201-2056

North Campus
Grades 7-12
2647 Professional Circle
Naples, FL 34119
Phone: 239-880-7584
Fax: 239-880-7584

MASON CLASSICAL ACADEMY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 14,987,214.06**	**$ 16,546,713.46**	**$ 17,052,290.18**	**$ 17,497,451.15**	**$ 23,637,765.45**
Purchased Services	$ 14,222,164.06	$ 15,663,888.85	$ 16,097,516.00	$ 16,464,857.31	$ 22,512,200.00
Other Expenses	$ 765,050.00	$ 882,824.61	$ 954,774.18	$ 1,032,593.84	$ 1,125,565.45
Total Capital Fund Expenditures	**$ -**	**$ 747,305.00**	**$ 1,535,341.00**	**$ 2,622,901.00**	**$ 6,006,584.00**
Other Expenses	$ -	$ 747,305.00	$ 1,535,341.00	$ 2,622,901.00	$ 6,006,584.00
Total Special Revenue Expenditures	**$ 51,841.00**	**$ 1,077,561.24**	**$ 16,651.49**	**$ 1,410.00**	**$ 86,912.72**
Purchased Services	$ 51,841.00	$ 1,074,874.10	$ 15,637.97	$ 1,410.00	$ 86,912.72
Materials and Supplies	$ -	$ 2,687.14	$ 1,013.52	$ -	$ -
Total Expenditures	**$ 15,039,055.06**	**$ 18,371,579.70**	**$ 18,604,282.67**	**$ 20,121,762.15**	**$ 29,731,262.17**

MASON CLASSICAL ACADEMY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**1,429**	**1,488**	**1,509**	**1,520**	**2,052**
Kindergarten	119	125	125	127	210
First Grade	126	133	134	131	168
Second Grade	121	134	138	136	168
Third Grade	130	135	140	131	168
Fourth Grade	138	151	155	146	192
Fifth Grade	138	151	157	158	192
Sixth Grade	147	151	152	154	192
Seventh Grade	127	133	131	130	192
Eighth Grade	116	122	114	126	192
Ninth Grade	100	89	92	90	150
Tenth Grade	69	73	69	79	100
Eleventh Grade	62	42	70	51	78
Twelfth Grade	36	49	32	61	50

NAPLES CLASSICAL ACADEMY

10270 Immokalee Road
Naples, FL 34120
Phone: 239-449-8773

NAPLES CLASSICAL ACADEMY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 10,058,524.96**	**$ 10,168,424.54**	**$ 9,013,748.68**	**$ 9,310,765.63**	**$ 8,837,158.42**
Purchased Services	$ 9,524,710.12	$ 9,632,718.54	$ 8,482,719.00	$ 8,774,087.63	$ 8,273,040.69
Other Expenses	$ 533,814.84	$ 535,706.00	$ 531,029.68	$ 536,678.00	$ 564,117.73
Total Capital Fund Expenditures	**$ -**	**$ 469,152.00**	**$ 863,067.00**	**$ 1,357,616.00**	**$ 2,935,935.00**
Other Expenses	$ -	$ 469,152.00	$ 863,067.00	$ 1,357,616.00	$ 2,935,935.00
Total Special Revenue Expenditures	**$ 699,790.05**	**$ 857,087.10**	**$ 538,009.90**	**$ 22,178.44**	**$ 629,392.61**
Purchased Services	$ 699,790.05	$ 856,302.40	$ 536,996.38	$ 22,178.44	$ 629,392.61
Materials and Supplies	$ -	$ 784.70	$ 1,013.52	$ -	$ -
Total Expenditures	**$ 10,758,315.01**	**$ 11,494,663.64**	**$ 10,414,825.58**	**$ 10,690,560.07**	**$ 12,402,486.03**

NAPLES CLASSICAL ACADEMY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**985**	**918**	**846**	**780**	**713**
Kindergarten	97	116	86	78	86
First Grade	116	100	112	79	75
Second Grade	105	119	86	94	67
Third Grade	84	98	105	79	88
Fourth Grade	81	77	92	93	69
Fifth Grade	89	77	75	86	83
Sixth Grade	88	76	73	68	79
Seventh Grade	121	87	65	57	55
Eighth Grade	78	90	63	61	45
Ninth Grade	63	24	38	26	23
Tenth Grade	40	31	18	32	18
Eleventh Grade	23	14	24	11	18
Twelfth Grade	0	9	9	16	7

OPTIMA CLASSICAL ACADEMY

3369 Pine Ridge Road
Suite 204
Naples, FL 34109
Phone: 239-673-2801
Fax: 239-935-8251

OPTIMA CLASSICAL ACADEMY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 1,041,350.00**	**$ 2,202,075.00**	**$ 4,576,502.00**	**$ 10,035,919.00**	**$ 16,461,727.00**
Purchased Services	$ 1,041,350.00	$ 2,202,075.00	$ 4,576,502.00	$ 10,035,919.00	$ 16,461,727.00
Total Special Revenue Expenditures	**$ -**	**$ 17,079.91**	**$ 111,530.34**	**$ 146,391.37**	**$ 23,752.51**
Purchased Services	$ -	$ 16,630.60	$ 111,530.34	$ 146,391.37	$ 23,752.51
Materials and Supplies	$ -	$ 449.31	$ -	$ -	$ -
Total Expenditures	**$ 1,041,350.00**	**$ 2,219,154.91**	**$ 4,688,032.34**	**$ 10,182,310.37**	**$ 16,485,479.51**

OPTIMA CLASSICAL ACADEMY					
Student Enrollment					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Students	**86**	**259**	**455**	**1,200**	**1,733**

COLLIER COUNTY PUBLIC SCHOOLS
2026-2027 BUDGET BOOK

FINANCIAL DEPARTMENTS

Artwork by Sebastian Mendez, 8th Grade, Gulf View Middle School

CCPS

Table of Contents

Accountability and Data Management

The Accountability and Data Management Department helps ensure that student, school, and program data across Collier County Public Schools (CCPS) is accurate, reliable, and available when needed. The department provides information that supports classroom instruction, district operations, planning, and decision-making.

Key responsibilities include coordinating state and local assessments, managing research and program evaluation requests, maintaining data standards, and providing reports and insights to schools and district leaders via the District's data warehouse. The department also ensures compliance with Florida Department of Education requirements and supports the district's accountability efforts.

Through its teams in Research, Testing, and Evaluation; State Assessments; Data Analysis; and Programming, the department oversees assessment administration, monitors data quality, analyzes performance trends, and develops tools that improve reporting and streamline data processes. These efforts help transform complex data into clear, useful information for educators and administrators.

By maintaining strong data systems and delivering timely, dependable information, the Accountability and Data Management Department supports effective planning, resource allocation, instructional decision-making, and continuous improvement. Its work plays an important role in advancing student achievement and meeting state and federal accountability requirements throughout CCPS.

ACCOUNTABILITY & DATA MGMT					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 1,469,068.72**	**$ 1,345,599.57**	**$ 1,582,396.90**	**$ 1,620,780.78**	**$ 1,996,114.90**
Salaries	$ 1,051,035.23	$ 1,000,856.44	$ 1,174,723.09	$ 1,148,954.70	$ 1,282,654.79
Benefits	$ 339,707.17	$ 335,657.14	$ 384,113.39	$ 436,964.31	$ 484,378.93
Purchased Services	$ 77,177.09	$ 7,516.32	$ 20,687.08	$ 20,547.72	$ 192,325.18
Energy Services	$ 42.17	$ -	$ -	$ -	$ -
Materials and Supplies	$ 1,107.06	$ 1,569.67	$ 2,873.34	$ 7,385.48	$ 18,320.00
Capital Outlay	$ -	$ -	$ -	$ 6,928.57	$ -
Other Expenses	$ -	$ -	$ -	$ -	$ 18,436.00
Total Special Revenue Expenditures	**$ 72,668.61**	**$ 13,071.53**	**$ 3,300.00**	**$ 103,372.02**	**$ -**
Salaries	$ 30,687.50	$ 11,500.00	$ -	$ -	$ -
Benefits	$ 2,262.85	$ 861.73	$ -	$ -	$ -
Purchased Services	$ 23,964.26	$ 709.80	$ 3,300.00	$ 103,372.02	$ -
Materials and Supplies	$ 15,754.00	$ -	$ -	$ -	$ -
Total Expenditures	**$ 1,541,737.33**	**$ 1,358,671.10**	**$ 1,585,696.90**	**$ 1,724,152.80**	**$ 1,996,114.90**

ACCOUNTABILITY & DATA MGMT					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**12.50**	**12.50**	**12.50**	**14.00**	**13.00**
ADMINISTRATIVE	3.50	3.50	3.50	4.00	4.00
OTHER CERTIFIED	1.00	1.00	1.00	1.00	1.00
SUMMER WORKER	-	-	-	1.00	-
SUPPORT PERSONNEL	8.00	8.00	8.00	8.00	8.00
Total Staff Allocations	**12.50**	**12.50**	**12.50**	**14.00**	**13.00**

Accounting Department

The Accounting Department, part of the Financial Services Department, manages the financial records and reporting for Collier County Public Schools (CCPS). The department is responsible for ensuring that all District funds-including General, Special Revenue, Debt Service, Capital Projects, Food Service, and Self-Insurance funds-are accurately tracked, properly managed, and reported in a transparent and timely manner.

The Department maintains the District's financial records and helps ensure compliance with relevant accounting standards and state and federal requirements, including Florida's Uniform Chart of Accounts. The Department also plays a key role in applying and maintaining internal controls related to financial reporting. These responsibilities include establishing and maintaining internal controls designed to safeguard District assets, support audit activities, and promote accountability in the use of public funds.

The Department's primary reporting responsibilities include preparing the Annual Financial Report (AFR), Annual Comprehensive Financial Report (ACFR), Cost Report, and Accountability Reports. In addition, the Department provides cash management oversight and approval, grant monitoring, and financial guidance to support schools and departments throughout the District. Staff assist with financial procedures, answer questions, and help ensure financial processes are carried out consistently and efficiently.

By maintaining accurate financial information and strong internal controls, the Accounting Department helps support responsible budgeting, informed decision-making, transparency, and public confidence in the District's financial operations. Its work plays a vital role in ensuring the long-term financial health and stability of Collier County Public Schools.

ACCOUNTING					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 2,093,716.20**	**$ 2,352,624.51**	**$ 2,519,997.57**	**$ 2,573,015.07**	**$ 3,129,252.52**
Salaries	$ 1,117,177.62	$ 1,228,449.01	$ 1,401,906.85	$ 1,439,156.38	$ 1,507,092.22
Benefits	$ 389,585.82	$ 448,510.90	$ 521,641.30	$ 567,813.62	$ 635,994.80
Purchased Services	$ 526,675.06	$ 605,936.19	$ 533,525.66	$ 514,535.60	$ 912,360.50
Materials and Supplies	$ 13,617.52	$ 18,498.50	$ 17,574.33	$ 16,248.13	$ 24,000.00
Other Expenses	$ 46,660.18	$ 51,229.91	$ 45,349.43	$ 35,261.34	$ 49,805.00
Total Special Revenue Expenditures	**$ 47,188.54**	**$ 21,502.21**	**$ -**	**$ -**	**$ -**
Salaries	$ 43,875.00	$ 20,000.00	$ -	$ -	$ -
Benefits	$ 3,313.54	$ 1,502.21	$ -	$ -	$ -
Total Expenditures	**$ 2,140,904.74**	**$ 2,374,126.72**	**$ 2,519,997.57**	**$ 2,573,015.07**	**$ 3,129,252.52**

ACCOUNTING					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**25.00**	**24.00**	**24.00**	**24.00**	**22.00**
ADMINISTRATIVE	2.00	4.00	4.00	4.00	4.00
SUMMER WORKER	2.00	2.00	2.00	2.00	-
SUPPORT PERSONNEL	21.00	18.00	18.00	18.00	18.00
Total Staff Allocations	**25.00**	**24.00**	**24.00**	**24.00**	**22.00**

Benefits and Wellness

The Benefits and Wellness Department supports the health, well-being, and financial security of Collier County Public Schools (CCPS) employees and their families. The department administers a comprehensive range of employee benefits, including medical, dental, vision, and life insurance plans, flexible spending accounts, supplemental insurance options, and employee assistance programs. Staff provide guidance during enrollment periods and help employees understand and make informed decisions about their benefits.

In addition to benefits administration, the department supports employees with retirement planning by providing information and resources related to the Florida Retirement System (FRS), as well as 403(b) and 457(b) retirement savings plans. The department also manages employee leave programs, including Family and Medical Leave Act (FMLA) leave and other approved medical or extended leave requests, ensuring compliance with applicable laws and regulations.

The department promotes employee wellness through health screenings, wellness challenges, educational programs, and partnerships with health and wellness providers that encourage healthy lifestyles and support physical, mental, and emotional well-being. Through responsive customer service, individualized assistance, and clear communication, the Benefits and Wellness Department helps employees navigate important life and career events while contributing to a positive workplace culture and supporting CCPS's ability to attract and retain a high-quality workforce.

BENEFITS & WELLNESS					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 203,552.19**	**$ 192,733.30**	**$ 202,310.12**	**$ 208,491.74**	**$ 212,668.47**
Salaries	$ 85,889.82	$ 83,739.96	$ 83,553.83	$ 86,478.07	$ 86,478.31
Benefits	$ 28,658.52	$ 28,878.47	$ 29,717.08	$ 32,179.02	$ 35,670.87
Purchased Services	$ 89,003.85	$ 79,196.45	$ 86,955.91	$ 89,282.69	$ 90,000.00
Materials and Supplies	$ -	$ 918.42	$ 880.52	$ 551.96	$ 519.29
Capital Outlay	$ -	$ -	$ 1,202.78	$ -	$ -
Total Special Revenue Expenditures	**$ 22,562.29**	**$ 8,597.50**	**$ -**	**$ -**	**$ -**
Salaries	$ 21,000.00	$ 8,000.00	$ -	$ -	$ -
Benefits	$ 1,562.29	$ 597.50	$ -	$ -	$ -
Total Expenditures	**$ 226,114.48**	**$ 201,330.80**	**$ 202,310.12**	**$ 208,491.74**	**$ 212,668.47**

BENEFITS & WELLNESS					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**1.10**	**1.15**	**1.15**	**1.15**	**1.15**
ADMINISTRATIVE	0.35	0.25	0.25	0.25	0.25
SUPPORT PERSONNEL	0.75	0.90	0.90	0.90	0.90
Total Staff Allocations	**1.10**	**1.15**	**1.15**	**1.15**	**1.15**

Budget Department

The Budget Department is responsible for developing and managing the annual budget for Collier County Public Schools (CCPS). The department works to ensure that available financial resources are used effectively to support students, schools, and district priorities while meeting state requirements and maintaining transparency with the School Board and community.

Each year, the department leads the budget development process, working with district departments and schools to identify funding needs and allocate resources. Once the budget is approved by the School Board, the department monitors revenues and expenditures throughout the year to help ensure spending remains aligned with the District's financial plan.

The Budget Department oversees operating, and capital budgets and prepares required financial reports and submissions for the State of Florida. The department also provides financial forecasting and long-range planning to help the District prepare for changing enrollment, funding levels, and future needs. In partnership with other departments, the Budget team supports the Capital Improvement Plan (CIP), which guides investments in school facilities and infrastructure. This work helps ensure that building projects, maintenance needs, and future growth plans are aligned with available funding and state planning requirements.

The department also provides oversight and support for school internal funds, including student activity accounts. Staff offer training, review financial records, and promote consistent financial practices to help safeguard school funds and ensure accountability.

BUDGET					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 539,587.04**	**$ 599,824.90**	**$ 1,231,822.67**	**$ 1,314,521.32**	**$ 1,279,633.92**
Salaries	$ 408,762.06	$ 421,189.39	$ 884,369.66	$ 926,778.34	$ 930,617.62
Benefits	$ 119,806.20	$ 130,583.76	$ 294,242.58	$ 319,656.70	$ 349,016.30
Purchased Services	$ 10,560.78	$ 45,401.75	$ 53,210.43	$ 68,086.28	$ -
Other Expenses	$ 458.00	$ 2,650.00	$ -	$ -	$ -
Total Special Revenue Expenditures	**$ 11,270.53**	**$ 4,280.29**	**$ -**	**$ -**	**$ -**
Salaries	$ 10,500.00	$ 4,000.00	$ -	$ -	$ -
Benefits	$ 770.53	$ 280.29	$ -	$ -	$ -
Total Expenditures	**$ 550,857.57**	**$ 604,105.19**	**$ 1,231,822.67**	**$ 1,314,521.32**	**$ 1,279,633.92**

BUDGET					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**4.00**	**5.00**	**11.00**	**10.00**	**10.00**
ADMINISTRATIVE	3.00	3.00	4.00	4.00	4.00
SUMMER WORKER	-	1.00	1.00	-	-
SUPPORT PERSONNEL	1.00	1.00	6.00	6.00	6.00
Total Staff Allocations	**4.00**	**5.00**	**11.00**	**10.00**	**10.00**

Career and Technical Education

Career and Technical Education (CTE) programs in Collier County Public Schools help students prepare for success in college, careers, and the workforce. Through career-focused learning opportunities, students gain both academic knowledge and practical skills that can be applied in real-world settings.

CTE programs provide hands-on learning experiences in a variety of career fields, allowing students to work with industry-standard equipment, technology, and software. These experiences help students develop technical skills, problem-solving abilities, and workplace readiness while exploring potential career paths.

Many CTE programs offer opportunities for students to earn industry-recognized certifications and credentials before graduation. Programs are designed to align with local workforce needs, helping students gain skills that are in demand and preparing them for future employment, technical training, military service, or higher education.

The department works closely with local businesses, community organizations, and postsecondary institutions to create pathways that connect students to certifications, apprenticeships, college programs, and career opportunities. These partnerships help students understand the education and training required for their chosen fields and provide valuable real-world experiences.

CAREER & TECHNICAL EDUCATION					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ -**	**$ -**	**$ -**	**$ 1,041,360.91**	**$ 7,942,551.63**
Salaries	$ -	$ -	$ -	$ 686,148.62	$ 288,458.67
Benefits	$ -	$ -	$ -	$ 283,134.08	$ 5,945.73
Purchased Services	$ -	$ -	$ -	$ 37,572.01	$ 51,186.60
Materials and Supplies	$ -	$ -	$ -	$ 25,894.11	$ 7,472,398.93
Capital Outlay	$ -	$ -	$ -	$ -	$ 2,366.70
Other Expenses	$ -	$ -	$ -	$ 8,612.09	$ 122,195.00
Total Special Revenue Expenditures	**$ -**	**$ -**	**$ -**	**$ 84,201.66**	**$ 104,467.03**
Salaries	$ -	$ -	$ -	$ 58,426.50	$ 71,000.00
Benefits	$ -	$ -	$ -	$ 12,894.94	$ 14,418.00
Purchased Services	$ -	$ -	$ -	$ -	$ 2,000.00
Materials and Supplies	$ -	$ -	$ -	$ -	$ 1,000.00
Capital Outlay	$ -	$ -	$ -	$ 900.00	$ -
Other Expenses	$ -	$ -	$ -	$ 11,980.22	$ 16,049.03
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 1,125,562.57**	**$ 8,047,018.66**

CAREER & TECHNICAL EDUCATION					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**-**	**-**	**-**	**7.00**	**7.00**
ADMINISTRATIVE	-	-	-	2.00	2.00
OTHER CERTIFIED	-	-	-	1.00	1.00
SUPPORT PERSONNEL	-	-	-	4.00	4.00
Total Staff Allocations	**-**	**-**	**-**	**7.00**	**7.00**

Communications & Community Engagement

The Office of Communications and Community Engagement serves as the District's central resource for public information, strategic communications, media relations, stakeholder engagement, and community partnerships. Guided by School Board Policy 9120, the Office ensures that families, employees, taxpayers, community partners, and the media members receive timely, accurate, and transparent information regarding District programs, services, initiatives, and operations.

The Office develops and implements communication strategies that support public awareness, employee communications, crisis communications, and community engagement while highlighting student, staff, school, and District achievements. As the District's official point of contact for media relations, the Office coordinates responses and provides communication guidance and support to schools and departments.

Staff manage and support Districtwide communication systems, school websites, graphic design services, social media support, and other communication tools utilized across all sites. The Office also coordinates major districtwide engagement and recognition initiatives, including the Superintendent's School Year Kickoff, the CCPS 5K, family and staff appreciation events, District All-Stars, Senior Spotlights, Community Flyers, and the Employee of the Month Excellence Awards.

Among other initiatives, the Office facilitates Memorandums of Understanding between schools and nonprofit organizations that provide programs and services supporting student success beyond the school day.

COMMUNICATIONS & COMMUNITY ENG					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 1,440,514.64**	**$ 1,467,233.13**	**$ 1,303,339.48**	**$ 1,471,400.34**	**$ 1,367,242.93**
Salaries	$ 954,269.19	$ 1,006,783.17	$ 845,460.39	$ 1,024,119.79	$ 875,373.42
Benefits	$ 336,317.50	$ 359,818.68	$ 328,870.52	$ 389,668.49	$ 355,008.76
Purchased Services	$ 71,046.58	$ 53,441.68	$ 84,555.97	$ 46,195.20	$ 94,845.68
Energy Services	$ -	$ -	$ -	$ -	$ 750.00
Materials and Supplies	$ 68,846.81	$ 41,170.09	$ 40,384.96	$ 10,452.86	$ 39,565.07
Capital Outlay	$ 569.98	$ 361.25	$ -	$ -	$ 200.00
Other Expenses	$ 9,464.58	$ 5,658.26	$ 4,067.64	$ 964.00	$ 1,500.00
Total Special Revenue Expenditures	**$ 31,061.81**	**$ 9,672.43**	**$ -**	**$ -**	**$ -**
Salaries	$ 28,875.00	$ 9,000.00	$ -	$ -	$ -
Benefits	$ 2,186.81	$ 672.43	$ -	$ -	$ -
Total Expenditures	**$ 1,471,576.45**	**$ 1,476,905.56**	**$ 1,303,339.48**	**$ 1,471,400.34**	**$ 1,367,242.93**

COMMUNICATIONS & COMMUNITY ENG					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**11.00**	**11.00**	**9.00**	**10.00**	**9.00**
ADMINISTRATIVE	3.00	3.00	3.00	4.00	3.00
SUPPORT PERSONNEL	8.00	8.00	6.00	6.00	6.00
Total Staff Allocations	**11.00**	**11.00**	**9.00**	**10.00**	**9.00**

Compensation Department

The Compensation Department helps ensure that Collier County Public Schools (CCPS) offer fair, competitive, and consistent pay practices that support the recruitment and retention of a highly qualified workforce.

The department is responsible for developing and maintaining salary schedules, job classifications, and compensation programs for employees across the district. Staff work to ensure that pay practices are consistent, equitable, and aligned with district priorities, while also complying with applicable laws, regulations, and negotiated agreements.

To support informed decision-making, the department conducts salary and labor market analyses, reviews job classifications and responsibilities, and provides financial data and projections related to employee compensation. The team also works closely with district leadership during the budget process to assess the financial impact of compensation-related decisions.

In addition, the Compensation Department oversees personnel transactions that affect employee pay and supports the collective bargaining process by providing compensation data and analysis.

COMPENSATION					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 759,079.46**	**$ 831,360.58**	**$ 911,104.24**	**$ 949,908.51**	**$ 900,334.69**
Salaries	$ 562,804.66	$ 604,961.84	$ 658,913.51	$ 677,011.96	$ 643,153.18
Benefits	$ 196,274.80	$ 224,538.23	$ 252,190.73	$ 272,247.66	$ 257,181.51
Other Expenses	$ -	$ 1,860.51	$ -	$ 648.89	$ -
Total Special Revenue Expenditures	**$ 23,796.14**	**$ 9,674.01**	**$ -**	**$ -**	**$ -**
Salaries	$ 22,125.00	$ 9,000.00	$ -	$ -	$ -
Benefits	$ 1,671.14	$ 674.01	$ -	$ -	$ -
Total Expenditures	**$ 782,875.60**	**$ 841,034.59**	**$ 911,104.24**	**$ 949,908.51**	**$ 900,334.69**

COMPENSATION					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
SUPPORT PERSONNEL	7.00	7.00	7.00	7.00	7.00
Total Staff Allocations	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**

Deputy Superintendent

The Deputy Superintendent provides leadership and oversight for many of the district's instructional and operational departments, helping ensure that Collier County Public Schools (CCPS) functions effectively and remains focused on student success. The role works closely with district leaders to coordinate services, support schools, and align programs and operations with the district's goals and priorities.

The Deputy Superintendent oversees several key areas, including District Operations, Safety, Security, and Student Relations, Career and Technical Education (CTE), and Post-Secondary Education. By coordinating these departments, the Deputy Superintendent helps ensure that schools receive the resources, services, and support needed to meet the needs of students and families.

DEPUTY SUPERINTENDENT					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 327,614.83**	**$ 359,890.97**	**$ 373,039.16**	**$ 384,210.33**	**$ 402,990.93**
Salaries	$ 226,197.01	$ 240,613.74	$ 256,145.18	$ 268,931.06	$ 269,383.06
Benefits	$ 96,455.87	$ 110,984.50	$ 113,205.81	$ 109,311.37	$ 126,982.87
Purchased Services	$ 4,961.95	$ 7,472.09	$ 527.87	$ 4,587.31	$ 5,000.00
Energy Services	$ -	$ 223.82	$ -	$ 124.24	$ 125.00
Materials and Supplies	$ -	$ 88.82	$ 252.30	$ 656.35	$ 900.00
Other Expenses	$ -	$ 508.00	$ 2,908.00	$ 600.00	$ 600.00
Total Special Revenue Expenditures	**$ 5,622.77**	**$ 2,151.57**	**$ -**	**$ -**	**$ -**
Salaries	$ 5,250.00	$ 2,000.00	$ -	$ -	$ -
Benefits	$ 372.77	$ 151.57	$ -	$ -	$ -
Total Expenditures	**$ 333,237.60**	**$ 362,042.54**	**$ 373,039.16**	**$ 384,210.33**	**$ 402,990.93**

DEPUTY SUPERINTENDENT					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**
ADMINISTRATIVE	1.00	1.00	1.00	1.00	1.00
SUPPORT PERSONNEL	1.00	1.00	1.00	1.00	1.00
Total Staff Allocations	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**

District and School Operations

The District and School Operations Department of Collier County Public Schools (CCPS) serves as the operational foundation of the school district, ensuring that schools throughout Collier County function safely, efficiently, and effectively. The department is responsible for overseeing a wide range of essential services that support students, staff, and families, including transportation, nutrition services, athletics, and technology services. By coordinating these critical functions, the department helps create and maintain learning environments where students can focus on academic success and personal growth.

District and School Operations plays a key role in supporting the district's mission and strategic goals by providing reliable services that impact students every day. From ensuring buses run safely and on time, to maintaining school security measures, managing student attendance and discipline programs, supporting athletic opportunities, delivering nutritious meals, and providing technology infrastructure across schools, the department contributes directly to student achievement and overall school effectiveness. Working collaboratively with other district departments such as Teaching and Learning, Human Resources, Facilities Management, and Financial Services, District and School Operations helps ensure that Collier County Public Schools continues to provide safe, supportive, and high-quality educational experiences for more than 47,000 students across the district.

DISTRICT/SCHOOL OPERATIONS					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 616,651.44**	**$ 789,806.97**	**$ 811,704.72**	**$ 696,514.16**	**$ 3,309,242.07**
Salaries	$ 368,095.32	$ 517,942.07	$ 555,285.31	$ 465,938.35	$ 447,510.93
Benefits	$ 140,579.33	$ 197,278.71	$ 209,762.93	$ 184,578.68	$ 150,586.95
Purchased Services	$ 26,525.65	$ 29,141.12	$ 35,414.60	$ 36,309.48	$ 78,235.23
Energy Services	$ 1,176.45	$ 2,165.23	$ 2,280.72	$ 3,263.86	$ 2,000.00
Materials and Supplies	$ 3,323.97	$ 9,346.74	$ 3,867.39	$ 5,737.46	$ 79,320.52
Capital Outlay	$ 72,992.89	$ 30,991.10	$ 3,993.76	$ 247.05	$ 2,548,588.44
Other Expenses	$ 3,957.83	$ 2,942.00	$ 1,100.01	$ 439.28	$ 3,000.00
Total Capital Fund Expenditures	**$ 188,316.91**	**$ -**	**$ -**	**$ -**	**$ -**
Salaries	$ 125,759.68	$ -	$ -	$ -	$ -
Benefits	$ 62,557.23	$ -	$ -	$ -	$ -
Total Special Revenue Expenditures	**$ 37,972.26**	**$ 34,827.04**	**$ 35,404.25**	**$ -**	**$ 35,404.00**
Salaries	$ 10,687.50	$ 4,500.00	$ -	$ -	$ -
Benefits	$ 810.26	$ 335.36	$ -	$ -	$ -
Purchased Services	$ -	$ 153.75	$ 13,284.98	$ -	$ 13,285.00
Materials and Supplies	$ 7,694.51	$ 8,815.40	$ 16,822.52	$ -	$ 16,822.00
Other Expenses	$ 18,779.99	$ 21,022.53	$ 5,296.75	$ -	$ 5,297.00
Total Expenditures	**$ 842,940.61**	**$ 824,634.01**	**$ 847,108.97**	**$ 696,514.16**	**$ 3,344,646.07**

DISTRICT/SCHOOL OPERATIONS					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**4.50**	**4.50**	**5.50**	**3.00**	**3.00**
ADMINISTRATIVE	1.50	2.50	3.50	2.00	2.00
SUPPORT PERSONNEL	3.00	2.00	2.00	1.00	1.00
Total Staff Allocations	**4.50**	**4.50**	**5.50**	**3.00**	**3.00**

District-Wide Insurance Costs

The District-Wide Insurance Costs budget helps protect the people, property, and financial resources of Collier County Public Schools (CCPS) through the management of the district's insurance programs and risk-management activities.

The budget provides insurance coverage for district facilities, operations, employees, and other assets. This includes property, liability, and workers' compensation insurance, helping ensure that the district maintains appropriate coverage and meets all applicable legal and regulatory requirements.

DISTRICT-WIDE INSURANCE COSTS					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 7,369,576.31**	**$ 17,033,343.46**	**$ 18,775,624.29**	**$ 16,868,129.14**	**$ 10,453,179.81**
Benefits	$ -	$ -	$ -	$ 4,057.40	$ 262,772.71
Purchased Services	$ 6,246,754.09	$ 10,845,059.24	$ 11,256,483.44	$ 9,571,018.86	$ 9,490,407.10
Other Expenses	$ 1,122,822.22	$ 188,284.22	$ 519,140.85	$ 793,052.88	$ 700,000.00
Transfers and Remittances	$ -	$ 6,000,000.00	$ 7,000,000.00	$ 6,500,000.00	$ -
Total Expenditures	**$ 7,369,576.31**	**$ 17,033,343.46**	**$ 18,775,624.29**	**$ 16,868,129.14**	**$ 10,453,179.81**

Exceptional Education and Student Support Services

The Exceptional Education and Student Support Services (EESSS) Department supports students with disabilities by providing specialized instruction, services, and accommodations that help them access educational opportunities and reach their individual goals. The department works closely with families, schools, and community partners to ensure students receive the support they need to succeed in school and prepare for life after graduation.

The department serves more than 6,000 students through Individual Education Plans (IEPs) and Section 504 Plans. Services are designed to meet each student's unique needs and help ensure access to learning, participation in school activities, and progress toward academic, social, behavioral, and functional goals.

EESSS coordinates a wide range of services, including evaluations to determine eligibility for support programs, specialized instruction, speech and language services, occupational and physical therapy, nursing services, audiology, interpreting services, counseling, assistive technology, transition planning, and ongoing progress monitoring.

EXCEPT ED & STDT SUPPORT SERVS					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 4,291,875.21**	**$ 2,408,116.61**	**$ 2,727,005.68**	**$ 2,860,154.03**	**$ 5,017,646.82**
Salaries	$ 1,587,176.50	$ 1,003,466.27	$ 1,211,583.79	$ 1,246,708.91	$ 1,206,268.87
Benefits	$ 536,604.24	$ 320,212.56	$ 405,552.51	$ 426,154.48	$ 458,263.32
Purchased Services	$ 1,894,430.47	$ 849,782.50	$ 871,951.90	$ 917,648.55	$ 2,599,779.35
Energy Services	$ 281.62	$ 826.11	$ 70.14	$ 58.19	$ -
Materials and Supplies	$ 153,944.74	$ 123,715.66	$ 85,869.70	$ 152,677.05	$ 570,689.04
Capital Outlay	$ 101,289.41	$ 100,639.26	$ 112,139.31	$ 104,303.80	$ 136,778.24
Other Expenses	$ 18,148.23	$ 9,474.25	$ 39,838.33	$ 12,603.05	$ 45,868.00
Total Special Revenue Expenditures	**$ 4,294,075.63**	**$ 3,345,631.05**	**$ 2,721,656.14**	**$ 2,540,458.43**	**$ 3,295,057.25**
Salaries	$ 1,988,982.48	$ 1,642,008.16	$ 1,415,718.28	$ 1,442,395.04	$ 1,874,085.17
Benefits	$ 618,500.01	$ 539,526.25	$ 474,021.08	$ 505,100.60	$ 681,532.54
Purchased Services	$ 560,451.33	$ 387,760.33	$ 269,196.79	$ 221,756.34	$ 146,157.19
Materials and Supplies	$ 575,220.49	$ 212,540.67	$ 30,769.09	$ 790.48	$ 46,262.11
Other Expenses	$ 550,921.32	$ 563,795.64	$ 531,950.90	$ 370,415.97	$ 547,020.24
Total Expenditures	**$ 8,585,950.84**	**$ 5,753,747.66**	**$ 5,448,661.82**	**$ 5,400,612.46**	**$ 8,312,704.07**

EXCEPT ED & STDT SUPPORT SERVS					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**31.90**	**29.10**	**23.60**	**27.60**	**22.20**
ADMINISTRATIVE	5.00	5.00	5.00	5.00	5.00
OTHER CERTIFIED	8.90	9.10	10.60	10.60	11.20
PARAPROFESSIONALS	2.00	-	-	-	-
SUMMER WORKER	-	8.00	1.00	5.00	-
SUPPORT PERSONNEL	16.00	7.00	7.00	7.00	6.00
Total Special Revenue Staff Allocations	**26.00**	**20.60**	**17.85**	**17.85**	**20.85**
ADMINISTRATIVE	5.00	4.00	4.00	4.00	4.00
CERTIFIED STAFF	-	-	-	-	1.00
OTHER CERTIFIED	12.00	11.60	10.85	10.85	12.85
PARAPROFESSIONALS	1.00	1.00	1.00	1.00	1.00
SUPPORT PERSONNEL	8.00	4.00	2.00	2.00	2.00
Total Staff Allocations	**57.90**	**49.70**	**41.45**	**45.45**	**43.05**

Facilities Management

The Facilities Management Department is responsible for ensuring that Collier County Public Schools (CCPS) facilities are safe, well-maintained, and equipped to support teaching and learning. The department oversees the planning, construction, maintenance, and operation of more than 60 schools and district sites, helping provide students and staff with safe, functional, and welcoming environments.

The department works to ensure that school facilities are maintained efficiently, that aging infrastructure is repaired or upgraded when needed, and that new construction projects support the district's current and future needs. The division also develops long-range facility plans to address enrollment growth and changing educational requirements.

Facilities Management oversees district-owned property, land acquisition, facility utilization, and agreements related to shared use of sites and property. The division also manages environmental health and safety programs, including indoor air quality monitoring, regulatory compliance, hazardous materials management, and safety-related training and inspections.

Through school-based Facility Managers and maintenance teams, the department coordinates custodial services, preventive maintenance, repairs, and daily operational support to help keep schools clean, safe, and operating smoothly. Engineering and project management staff provide technical expertise and oversee construction and renovation projects to ensure quality, safety, and responsible use of public funds.

FACILITIES MANAGEMENT Summary of Expenditures and Budget	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**$ 664,891.05**	**$ 2,395,755.52**	**$ 2,610,846.94**	**$ 2,707,572.86**	**$ 2,865,015.07**
Salaries	$ 260,309.65	$ 1,682,855.69	$ 1,752,467.31	$ 1,867,096.82	$ 1,857,365.75
Benefits	$ 87,729.78	$ 583,921.18	$ 630,004.73	$ 684,763.34	$ 682,599.32
Purchased Services	$ 290,220.57	$ 109,913.43	$ 203,605.67	$ 114,220.45	$ 299,600.00
Energy Services	$ 5,792.96	$ 5,579.63	$ 4,470.32	$ 5,285.41	$ 4,800.00
Materials and Supplies	$ 14,571.25	$ 10,789.36	$ 14,716.07	$ 26,313.39	$ 14,000.00
Capital Outlay	$ -	$ -	$ 340.32	$ -	$ 500.00
Other Expenses	$ 6,266.84	$ 2,696.23	$ 5,242.52	$ 9,893.45	$ 6,150.00
Total Capital Fund Expenditures	**$ 73,534,930.86**	**$ 57,115,370.21**	**$ 127,578,594.76**	**$ 127,961,323.41**	**$ 165,830,664.68**
Salaries	$ 1,245,184.34	$ -	$ -	$ -	$ -
Benefits	$ 400,402.10	$ -	$ -	$ -	$ -
Capital Outlay	$ 71,886,874.43	$ 57,112,848.72	$ 127,575,994.76	$ 127,961,323.41	$ 165,830,664.68
Other Expenses	$ 2,469.99	$ 2,521.49	$ 2,600.00	$ -	$ -
Total Special Revenue Expenditures	**$ 47,960.25**	**$ 19,360.23**	**$ -**	**$ -**	**$ -**
Salaries	$ 44,625.00	$ 18,000.00	$ -	$ -	$ -
Benefits	$ 3,335.25	$ 1,360.23	$ -	$ -	$ -
Total Expenditures	**$ 74,247,782.16**	**$ 59,530,485.96**	**$ 130,189,441.70**	**$ 130,668,896.27**	**$ 168,695,679.75**

FACILITIES MANAGEMENT Staff Allocations	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total General Fund Staff Allocations	**23.00**	**23.00**	**22.00**	**22.00**	**21.00**
ADMINISTRATIVE	5.00	5.00	4.00	5.00	5.00
SUMMER WORKER	1.00	1.00	1.00	1.00	-
SUPPORT PERSONNEL	17.00	17.00	17.00	16.00	16.00
Total Staff Allocations	**23.00**	**23.00**	**22.00**	**22.00**	**21.00**

Federal, State, and Competitive Grants

The Federal, State, and Competitive Grants Department helps secure and manage funding from federal, state, and private sources to support students, schools, and educational programs throughout Collier County Public Schools (CCPS). These funds provide additional resources that enhance learning opportunities, support student achievement, and help meet the needs of diverse student populations.

The department is responsible for managing grant programs, monitoring compliance with funding requirements, overseeing budgets, preparing reports, and providing support to schools and district departments. Staff work to ensure that grant funds are used effectively, responsibly, and in accordance with all applicable regulations.

Some of the department's largest programs include Title I, which provides additional academic support and resources for students in schools with high numbers of economically disadvantaged families; the Migrant Education Program, which offers educational and support services to eligible migratory students; and the McKinney-Vento Homeless Education Program, which helps ensure that students experiencing homelessness have access to school services and educational opportunities. The department also supports family and community engagement initiatives that strengthen partnerships between schools, families, and the community.

In addition to managing existing grants, the department actively seeks new funding opportunities that can benefit students and schools. Staff identify grant opportunities, prepare competitive grant applications, collect and analyze program data, and evaluate the effectiveness of grant-funded programs to support continuous improvement.

FEDERAL, STATE & COMP GRANTS					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 782,330.23**	**$ 552,434.19**	**$ 668,022.23**	**$ 696,220.04**	**$ 668,735.79**
Salaries	$ 519,038.31	$ 394,714.26	$ 438,509.18	$ 454,926.63	$ 411,728.97
Benefits	$ 133,560.15	$ 131,390.97	$ 186,941.63	$ 192,907.52	$ 176,620.68
Purchased Services	$ 98,316.56	$ 21,678.78	$ 25,885.45	$ 28,037.19	$ 15,698.37
Energy Services	$ -	$ -	$ -	$ 69.83	$ -
Materials and Supplies	$ 15,261.83	$ 2,252.43	$ 7,202.67	$ 13,720.87	$ 63,947.77
Capital Outlay	$ 13,359.10	$ 2,394.00	$ 8,745.00	$ 1,500.00	$ -
Other Expenses	$ 2,794.28	$ 3.75	$ 738.30	$ 5,058.00	$ 740.00
Total Capital Fund Expenditures	**$ 29,036.41**	**$ -**	**$ -**	**$ -**	**$ -**
Capital Outlay	$ 29,036.41	$ -	$ -	$ -	$ -
Total Special Revenue Expenditures	**$ 9,130,632.31**	**$ 8,476,546.90**	**$ 4,061,371.81**	**$ 3,304,993.01**	**$ 4,438,454.64**
Salaries	$ 2,597,941.65	$ 2,675,894.31	$ 1,921,044.50	$ 1,833,324.83	$ 2,476,283.87
Benefits	$ 711,730.37	$ 816,142.12	$ 684,418.79	$ 684,279.07	$ 829,612.29
Purchased Services	$ 1,591,994.28	$ 581,274.91	$ 223,607.46	$ 75,765.45	$ 133,361.72
Energy Services	$ 9,523.23	$ 9,524.43	$ 9,001.78	$ 4,436.84	$ 10,835.44
Materials and Supplies	$ 735,444.45	$ 1,606,221.84	$ 184,089.34	$ 75,116.53	$ 175,825.04
Capital Outlay	$ 65,000.33	$ 451,840.59	$ -	$ -	$ -
Other Expenses	$ 3,418,998.00	$ 2,335,648.70	$ 1,039,209.94	$ 632,070.29	$ 812,536.28
Total Expenditures	**$ 9,941,998.95**	**$ 9,028,981.09**	**$ 4,729,394.04**	**$ 4,001,213.05**	**$ 5,107,190.43**

FEDERAL, STATE & COMP GRANTS					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**5.05**	**4.34**	**4.34**	**4.60**	**4.30**
ADMINISTRATIVE	2.00	2.00	2.10	2.10	2.25
SUPPORT PERSONNEL	3.05	2.34	2.24	2.50	2.05
Total Special Revenue Staff Allocations	**29.95**	**30.66**	**26.71**	**22.40**	**19.70**
ADMINISTRATIVE	5.00	5.00	4.90	4.90	4.75
OTHER CERTIFIED	6.00	7.00	5.00	5.00	4.00
SUPPORT PERSONNEL	18.95	18.66	16.81	12.50	10.95
Total Staff Allocations	**35.00**	**35.00**	**31.05**	**27.00**	**24.00**

Financial Services

The Financial Services Department manages the financial resources of Collier County Public Schools (CCPS) and helps ensure that taxpayer dollars are used responsibly, efficiently, and in support of student success. The department oversees the district's budgeting, accounting, payroll, purchasing, grants management, and financial planning functions, providing the financial foundation needed to support schools, students, and district operations.

The department works closely with school and district leaders to develop and monitor budgets, allocate resources, and provide financial information that supports informed decision-making. Through strong financial controls, accurate reporting, and careful oversight, Financial Services promotes accountability, transparency, and compliance with state and federal requirements.

Several departments within Financial Services support these efforts. The Accounting Department maintains the district's financial records, manages financial transactions, and ensures compliance with accounting standards and reporting requirements. The Budget Department develops and monitors the district's annual budget, provides financial forecasts, and helps ensure resources are aligned with district priorities. Payroll Department processes employee compensation and manages related tax, retirement, and reporting requirements. The Purchasing Department oversees procurement activities, helping schools and departments obtain goods and services through fair, competitive, and cost-effective processes.

The department also includes the Federal, State, and Competitive Grants Department, which manages external funding sources and ensures grant funds are used in compliance with program requirements. In addition, the Student and Staff Projections, Allocations, and Reporting Department provides enrollment projections, staffing analyses, and resource allocation information that support long-term planning across the district.

FINANCIAL SERVICES					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 972,641.04**	**$ 1,041,521.49**	**$ 573,843.27**	**$ 571,803.09**	**$ 590,388.99**
Salaries	$ 650,194.50	$ 723,880.47	$ 367,830.74	$ 381,914.01	$ 382,986.33
Benefits	$ 239,582.31	$ 272,573.39	$ 154,692.00	$ 157,577.62	$ 162,299.77
Purchased Services	$ 36,076.14	$ 7,519.10	$ 11,503.84	$ 5,622.54	$ 14,302.89
Energy Services	$ 358.31	$ 306.38	$ 588.57	$ 319.78	$ 300.00
Materials and Supplies	$ 34,567.52	$ 30,827.15	$ 29,775.59	$ 22,904.19	$ 25,500.00
Capital Outlay	$ 1,073.76	$ -	$ 3,216.53	$ -	$ -
Other Expenses	$ 10,788.50	$ 6,415.00	$ 6,236.00	$ 3,464.95	$ 5,000.00
Total Capital Fund Expenditures	**$ 56,337.62**	**$ -**	**$ -**	**$ -**	**$ 650,000.00**
Salaries	$ 45,196.76	$ -	$ -	$ -	$ -
Benefits	$ 11,140.86	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ 650,000.00
Total Special Revenue Expenditures	**$ 35,483.70**	**$ 13,161.50**	**$ 7,664.20**	**$ -**	**$ 7,665.00**
Salaries	$ 22,125.00	$ 9,000.00	$ -	$ -	$ -
Benefits	$ 1,682.33	$ 669.15	$ -	$ -	$ -
Materials and Supplies	$ 11,676.37	$ 3,492.35	$ 7,664.20	$ -	$ 7,665.00
Total Expenditures	**$ 1,064,462.36**	**$ 1,054,682.99**	**$ 581,507.47**	**$ 571,803.09**	**$ 1,248,053.99**

FINANCIAL SERVICES					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**10.00**	**9.00**	**3.00**	**3.00**	**3.00**
ADMINISTRATIVE	4.00	3.00	2.00	2.00	2.00
SUPPORT PERSONNEL	6.00	6.00	1.00	1.00	1.00
Total Staff Allocations	**10.00**	**9.00**	**3.00**	**3.00**	**3.00**

Human Resources

The Human Resources (HR) Department supports Collier County Public Schools (CCPS) by recruiting, developing, and supporting a talented workforce dedicated to student success. The department provides a wide range of services that help employees throughout their careers, from hiring and onboarding to professional growth, benefits, compensation, and retirement.

HR works to attract and retain highly qualified employees who reflect the diverse needs of the students and communities served by the district. The department also helps ensure that employment practices are fair, consistent, and compliant with state and federal laws and regulations.

HUMAN RESOURCES					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 1,512,754.24**	**$ 1,935,899.29**	**$ 2,025,476.21**	**$ 2,862,427.43**	**$ 2,859,059.02**
Salaries	$ 803,080.59	$ 1,161,924.60	$ 1,232,124.95	$ 1,372,174.64	$ 1,260,500.88
Benefits	$ 270,361.60	$ 444,386.16	$ 469,199.78	$ 541,272.33	$ 527,968.14
Purchased Services	$ 364,859.95	$ 189,449.81	$ 216,179.76	$ 878,210.87	$ 987,690.00
Energy Services	$ -	$ 59.02	$ -	$ 54.10	$ 300.00
Materials and Supplies	$ 23,322.06	$ 41,896.26	$ 38,337.96	$ 35,556.60	$ 47,700.00
Capital Outlay	$ 222.55	$ -	$ 8,896.80	$ 4,704.12	$ -
Other Expenses	$ 50,907.49	$ 98,183.44	$ 60,736.96	$ 30,454.77	$ 34,900.00
Total Special Revenue Expenditures	**$ 30,545.26**	**$ 15,855.91**	**$ -**	**$ -**	**$ 2,040.00**
Salaries	$ 28,282.28	$ 14,760.00	$ -	$ -	$ -
Benefits	$ 2,262.98	$ 1,095.91	$ -	$ -	$ -
Purchased Services	$ -	$ -	$ -	$ -	$ 2,040.00
Total Expenditures	**$ 1,543,299.50**	**$ 1,951,755.20**	**$ 2,025,476.21**	**$ 2,862,427.43**	**$ 2,861,099.02**

HUMAN RESOURCES					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**18.00**	**17.76**	**16.76**	**18.76**	**16.76**
ADMINISTRATIVE	4.00	4.00	4.00	4.00	4.00
OTHER CERTIFIED	-	-	-	1.00	1.00
SUMMER WORKER	2.00	2.00	2.00	2.00	-
SUPPORT PERSONNEL	12.00	11.76	10.76	11.76	11.76
Total Staff Allocations	**18.00**	**17.76**	**16.76**	**18.76**	**16.76**

K–12 Academic Programs

The K–12 Academic Programs Department provides leadership and support for teaching and learning across Collier County Public Schools (CCPS). The department works to ensure that curriculum, instruction, and assessments are aligned with Florida standards and that students have access to high-quality educational opportunities at every grade level.

The department supports a wide range of academic and student programs, including Early Childhood Learning, English Language Learners (ELL), Language Arts, Mathematics, Science, Social Studies, Fine Arts, JROTC, Physical Education and Health, School Counseling, School-Age Child Care, and Secondary Academic Programs. Staff work closely with principals, teachers, instructional coaches, and district leaders to provide guidance, training, instructional resources, and support that strengthen student learning and achievement.

The department helps develop and implement curriculum, coordinates professional learning opportunities for educators, supports the use of instructional materials, and promotes effective teaching practices. It also provides targeted support for students with diverse learning needs, including multilingual learners, and helps schools use student performance data to guide instruction and improve outcomes.

In addition, K–12 Academic Programs oversees initiatives that support college, career, and life readiness. Through academic planning, counseling services, enrichment opportunities, and specialized programs, the department helps students build the knowledge, skills, and experiences needed for future success.

K12 ACADEMIC PROGRAMS					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 6,045,946.49**	**$ 8,163,578.29**	**$ 8,256,513.84**	**$ 7,082,335.52**	**$ 11,928,918.57**
Salaries	$ 3,968,634.05	$ 4,502,580.39	$ 5,208,637.02	$ 4,525,444.17	$ 4,250,031.22
Benefits	$ 1,307,071.14	$ 1,515,140.02	$ 1,769,857.53	$ 1,607,106.24	$ 1,488,401.28
Purchased Services	$ 271,923.97	$ 240,707.32	$ 557,319.68	$ 464,205.12	$ 894,519.85
Energy Services	$ 143.94	$ -	$ 91.64	$ -	$ 200.00
Materials and Supplies	$ 430,939.39	$ 1,851,123.64	$ 645,738.39	$ 388,932.09	$ 4,893,237.73
Capital Outlay	$ 27,667.19	$ 11,059.84	$ 8,276.70	$ 2,078.91	$ 226,000.00
Other Expenses	$ 39,566.81	$ 42,967.08	$ 66,592.88	$ 94,568.99	$ 176,528.49
Total Special Revenue Expenditures	**$ 13,010,502.09**	**$ 4,057,691.13**	**$ 3,219,739.40**	**$ 2,137,850.61**	**$ 2,445,258.84**
Salaries	$ 2,501,140.71	$ 2,430,047.25	$ 1,940,860.36	$ 1,133,993.56	$ 1,323,999.84
Benefits	$ 757,168.40	$ 685,028.31	$ 545,552.89	$ 405,164.08	$ 533,667.10
Purchased Services	$ 574,300.27	$ 326,694.04	$ 206,664.67	$ 187,656.70	$ 177,116.19
Energy Services	$ 23,962.55	$ 26,024.41	$ 24,536.83	$ 15,450.61	$ 24,680.07
Materials and Supplies	$ 8,838,416.13	$ 260,213.88	$ 246,630.56	$ 188,441.04	$ 169,105.41
Capital Outlay	$ 6,328.19	$ 19,702.72	$ 3,611.40	$ 5,699.99	$ -
Other Expenses	$ 309,185.84	$ 309,980.52	$ 251,882.69	$ 201,444.63	$ 216,690.23
Total Expenditures	**$ 19,056,448.58**	**$ 12,221,269.42**	**$ 11,476,253.24**	**$ 9,220,186.13**	**$ 14,374,177.41**

K12 ACADEMIC PROGRAMS					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**51.76**	**47.26**	**48.76**	**42.76**	**42.76**
ADMINISTRATIVE	18.52	21.52	21.52	18.52	18.52
CERTIFIED STAFF	2.00	-	-	-	-
OTHER CERTIFIED	11.20	10.20	14.70	14.70	14.70
PARAPROFESSIONALS	4.50	-	-	-	-
SUPPORT PERSONNEL	15.54	15.54	12.54	9.54	9.54
Total Special Revenue Staff Allocations	**44.74**	**36.14**	**26.39**	**20.89**	**17.49**
ADMINISTRATIVE	1.48	1.48	1.48	1.48	1.48
OTHER CERTIFIED	27.80	21.20	11.45	9.95	9.55
SUMMER WORKER	9.00	7.00	7.00	3.00	-
SUPPORT PERSONNEL	6.46	6.46	6.46	6.46	6.46
Total Staff Allocations	**96.50**	**83.40**	**75.15**	**63.65**	**60.25**

Legal Services

The Legal Services Department provides legal counsel and support to the Superintendent, district leaders, and school administrators to help ensure that Collier County Public Schools (CCPS) operates in compliance with applicable federal, state, and local laws. The Department supports informed decision-making, effective governance, and risk management by providing guidance on legal matters affecting students, employees, schools, and district operations.

The Department handles litigation, investigations, and legal disputes involving the District, including employment matters, administrative proceedings, and responses to complaints, charges, investigations, and inquiries from federal, state, and local regulatory agencies. Legal Services conducts workplace and administrative investigations, prepares agency responses and position statements, represents the District's interests in legal and administrative matters, manages litigation and pre-litigation claims, coordinates with outside counsel as needed, and provides strategic guidance on legal, compliance, employment, and operational issues.

In addition, the Department reviews and negotiates contracts and agreements, oversees workers' compensation, and manages the District's insurance and risk management programs. By addressing liability issues, coordinating claims, reducing legal exposure, and supporting risk-management initiatives, Legal Services helps protect district resources and advance the District's legal, operational, and financial interests.

LEGAL SERVICES					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 1,281,323.28**	**$ 940,432.93**	**$ 1,699,111.99**	**$ 1,197,853.80**	**$ 1,489,100.02**
Salaries	$ 514,721.89	$ 427,652.18	$ 929,183.17	$ 440,762.33	$ 565,435.25
Benefits	$ 218,585.74	$ 171,947.50	$ 347,793.34	$ 179,886.20	$ 196,995.58
Purchased Services	$ 540,691.47	$ 335,365.23	$ 400,286.51	$ 571,553.31	$ 719,789.19
Materials and Supplies	$ 5,788.98	$ 4,783.02	$ 4,939.40	$ 2,685.06	$ 5,000.00
Capital Outlay	$ -	$ -	$ 14,547.07	$ -	$ -
Other Expenses	$ 1,535.20	$ 685.00	$ 2,362.50	$ 2,966.90	$ 1,880.00
Total Capital Fund Expenditures	**$ 67,931.94**	**$ -**	**$ -**	**$ -**	**$ -**
Salaries	$ 47,172.09	$ -	$ -	$ -	$ -
Benefits	$ 20,759.85	$ -	$ -	$ -	$ -
Total Special Revenue Expenditures	**$ 14,445.09**	**$ 4,303.71**	**$ -**	**$ -**	**$ -**
Salaries	$ 13,500.00	$ 4,000.00	$ -	$ -	$ -
Benefits	$ 945.09	$ 303.71	$ -	$ -	$ -
Total Expenditures	**$ 1,363,700.31**	**$ 944,736.64**	**$ 1,699,111.99**	**$ 1,197,853.80**	**$ 1,489,100.02**

LEGAL SERVICES					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**5.00**	**4.00**	**4.00**	**4.00**	**4.00**
ADMINISTRATIVE	1.00	1.00	-	-	-
BOARD MEMBERS AND ATTORNEYS	2.00	1.00	2.00	2.00	2.00
SUPPORT PERSONNEL	2.00	2.00	2.00	2.00	2.00
Total Staff Allocations	**5.00**	**4.00**	**4.00**	**4.00**	**4.00**

Maintenance

The Maintenance Department helps ensure that Collier County Public Schools (CCPS) facilities are safe, clean, functional, and well-maintained for students, staff, and visitors. The department provides repair, maintenance, custodial, grounds, and environmental safety services that support the daily operation of schools and district facilities.

The department is responsible for maintaining more than 8.8 million square feet of district buildings and property. Its work includes preventive maintenance, repairs, inspections, and response to facility-related issues to help keep schools operating safely and efficiently. Skilled maintenance staff perform a variety of services, including carpentry, painting, flooring repairs, masonry work, metal fabrication, equipment repairs, and hardware installation.

School-based Facility Managers oversee daily campus operations, including custodial services, grounds maintenance, work order coordination, and routine facility inspections. Their efforts help ensure that schools remain clean, safe, and ready to support teaching and learning each day.

The department also manages information related to district facilities and property assets, including building inventories, facility condition data, and other information used for planning, budgeting, and long-term maintenance needs. In addition, Environmental Safety staff monitor and support compliance with environmental and safety regulations, including indoor air quality, hazardous materials management, and testing related to asbestos, lead, water quality, and other health and safety requirements.

MAINTENANCE					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 16,401,108.86**	**$ 17,857,893.82**	**$ 18,524,780.54**	**$ 19,245,587.94**	**$ 23,642,957.90**
Salaries	$ 7,623,793.74	$ 8,334,122.49	$ 8,773,575.82	$ 8,932,425.18	$ 10,241,588.60
Benefits	$ 2,825,611.79	$ 3,247,770.71	$ 3,508,058.65	$ 3,728,585.90	$ 4,379,197.30
Purchased Services	$ 2,636,742.06	$ 2,690,800.01	$ 2,787,449.61	$ 2,852,150.37	$ 4,532,096.54
Energy Services	$ 216,884.54	$ 236,026.38	$ 206,971.34	$ 235,971.28	$ 274,537.00
Materials and Supplies	$ 2,996,459.33	$ 3,178,391.58	$ 3,151,511.60	$ 3,363,907.42	$ 4,071,235.11
Capital Outlay	$ 95,219.72	$ 161,437.79	$ 91,519.25	$ 124,195.71	$ 136,467.35
Other Expenses	$ 6,397.68	$ 9,344.86	$ 5,694.27	$ 8,352.08	$ 7,836.00
Total Capital Fund Expenditures	**$ 4,020,578.42**	**$ 5,261,683.77**	**$ 6,663,475.60**	**$ 5,540,616.07**	**$ 13,324,865.55**
Capital Outlay	$ 4,020,578.42	$ 5,261,683.77	$ 6,663,475.60	$ 5,540,616.07	$ 13,324,865.55
Total Special Revenue Expenditures	**$ 367,400.71**	**$ 147,899.60**	**$ 4,900.42**	**$ -**	**$ -**
Salaries	$ 341,816.25	$ 137,010.00	$ -	$ -	$ -
Benefits	$ 25,584.46	$ 10,320.35	$ -	$ -	$ -
Materials and Supplies	$ -	$ 569.25	$ 4,900.42	$ -	$ -
Total Expenditures	**$ 20,789,087.99**	**$ 23,267,477.19**	**$ 25,193,156.56**	**$ 24,786,204.01**	**$ 36,967,823.45**

MAINTENANCE					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**151.46**	**152.99**	**152.86**	**153.86**	**153.86**
SUPPORT PERSONNEL	151.46	152.99	152.86	153.86	153.86
Total Staff Allocations	**151.46**	**152.99**	**152.86**	**153.86**	**153.86**

Nutrition Services

The Nutrition Services Department helps support student health, wellness, and academic success by providing nutritious meals to students throughout Collier County Public Schools (CCPS). The department serves breakfast and lunch each school day and works to ensure students have access to healthy, appealing meals that support learning and overall well-being.

As part of the National School Lunch Program and School Breakfast Program, Nutrition Services offers meals that meet federal nutrition standards and include a balanced variety of fruits, vegetables, whole grains, lean proteins, and dairy products. Through the Community Eligibility Provision (CEP), students at eligible schools can receive breakfast and lunch at no cost, helping increase access to healthy meals and reduce barriers to learning.

The department oversees all aspects of school meal service, including menu planning, food purchasing, inventory management, meal preparation, and cafeteria operations. Staff work to provide nutritious options that appeal to students while meeting dietary guidelines and nutritional requirements.

Nutrition Services also maintains strict food safety and sanitation standards to ensure meals are prepared and served in a safe environment. Regular training, inspections, and compliance monitoring help maintain high standards of food quality and safety across the district.

NUTRITION SERVICES					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Special Revenue Expenditures	**$ 8,115,155.60**	**$ 7,994,325.29**	**$ 8,519,383.45**	**$ 8,530,770.03**	**$ 8,015,786.71**
Salaries	$ 2,391,936.87	$ 2,399,664.73	$ 2,776,762.32	$ 2,409,354.93	$ 2,341,896.63
Benefits	$ 888,686.18	$ 945,835.12	$ 1,164,796.32	$ 1,048,105.89	$ 1,037,331.81
Purchased Services	$ 667,993.65	$ 599,726.04	$ 469,200.32	$ 447,193.65	$ 498,000.00
Energy Services	$ 559,493.64	$ 648,602.86	$ 668,519.01	$ 689,388.17	$ 691,000.00
Materials and Supplies	$ 2,618,222.58	$ 2,143,637.99	$ 2,336,346.51	$ 2,321,025.83	$ 2,695,308.27
Capital Outlay	$ 290,573.22	$ 541,178.51	$ 408,251.18	$ 1,055,034.84	$ 155,000.00
Other Expenses	$ 698,249.46	$ 715,680.04	$ 695,507.79	$ 560,666.72	$ 597,250.00
Total Expenditures	**$ 8,115,155.60**	**$ 7,994,325.29**	**$ 8,519,383.45**	**$ 8,530,770.03**	**$ 8,015,786.71**

NUTRITION SERVICES					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Special Revenue Staff Allocations	**30.63**	**31.39**	**31.39**	**32.39**	**32.39**
ADMINISTRATIVE	1.00	2.00	2.00	2.00	2.00
NUTRITION SERVICES	9.00	9.00	9.00	10.00	10.00
SUPPORT PERSONNEL	20.63	20.39	20.39	20.39	20.39
Total Staff Allocations	**30.63**	**31.39**	**31.39**	**32.39**	**32.39**

Payroll Services

The Payroll Services Department is dedicated to ensuring that all Collier County Public Schools (CCPS) employees are paid accurately and on time, in accordance with district policies and regulatory standards. The department collaborates closely with Human Resources, Benefits, and Compensation to maintain comprehensive employee records and process compensation seamlessly.

Primary responsibilities include:

- Payment Processing: Processing salaries, hourly wages, supplements, overtime, and other compensation for all instructional, administrative, support, and other staff on a bi-weekly schedule.
- Contribution and Deduction Administration: Managing mandatory and voluntary payroll contributions and deductions, including Florida Retirement System (FRS), insurance premiums, tax shelters, garnishments, and other authorized transactions.
- Agency Reporting: Preparing and filing required payroll reports for federal, state, and other agencies regarding income taxes, retirement, and workers' compensation.

PAYROLL SERVICES Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 740,997.78**	**$ 859,829.27**	**$ 908,786.66**	**$ 985,361.29**	**$ 1,006,033.69**
Salaries	$ 548,884.53	$ 629,288.28	$ 656,156.94	$ 696,624.35	$ 698,876.62
Benefits	$ 190,525.21	$ 227,638.40	$ 250,723.54	$ 283,123.94	$ 298,727.07
Purchased Services	$ 1,002.90	$ -	$ 13.60	$ -	$ 1,600.00
Other Expenses	$ 585.14	$ 2,902.59	$ 1,892.58	$ 5,613.00	$ 6,830.00
Total Special Revenue Expenditures	**$ 26,611.84**	**$ 10,737.73**	**$ -**	**$ -**	**$ -**
Salaries	$ 24,750.00	$ 10,000.00	$ -	$ -	$ -
Benefits	$ 1,861.84	$ 737.73	$ -	$ -	$ -
Total Expenditures	**$ 767,609.62**	**$ 870,567.00**	**$ 908,786.66**	**$ 985,361.29**	**$ 1,006,033.69**

PAYROLL SERVICES Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**11.00**	**12.00**	**12.00**	**12.00**	**11.00**
ADMINISTRATIVE	2.00	3.00	3.00	3.00	3.00
SUMMER WORKER	1.00	1.00	1.00	1.00	-
SUPPORT PERSONNEL	8.00	8.00	8.00	8.00	8.00
Total Staff Allocations	**11.00**	**12.00**	**12.00**	**12.00**	**11.00**

Professional Learning

The Professional Learning Department supports the growth and development of Collier County Public Schools (CCPS) employees by providing training, resources, and ongoing learning opportunities for both instructional and non-instructional staff. The department helps ensure that teachers, administrators, and support personnel have the knowledge and skills needed to support student success and meet the district's educational goals.

The department focuses on helping employees strengthen instructional practices, effectively use technology, implement district curriculum, and develop leadership skills. Through professional development programs, workshops, coaching, mentoring, and online learning opportunities, staff receive support throughout their careers.

The department includes three primary areas: Media Services, Professional Learning, and Instructional Technology. Media Services supports school media centers and libraries by providing access to instructional and digital resources, supporting literacy initiatives, and assisting media staff with tools and systems that enhance student learning. Professional Learning designs and delivers training aligned with district priorities, supports new teacher induction and mentoring programs, provides leadership development opportunities, and manages the district's professional learning systems. Instructional Technology helps educators effectively integrate technology into teaching and learning, provides training on digital tools and resources, and supports school-based technology staff.

PROF LEARNING & DIGITAL INNOVA					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 2,046,248.14**	**$ 1,658,533.24**	**$ 1,607,739.32**	**$ 1,836,152.21**	**$ 1,525,103.73**
Salaries	$ 1,083,835.41	$ 876,634.95	$ 940,832.37	$ 984,395.02	$ 929,153.67
Benefits	$ 320,176.88	$ 260,593.45	$ 293,555.61	$ 316,781.62	$ 320,110.24
Purchased Services	$ 413,309.99	$ 318,721.32	$ 268,540.96	$ 302,097.64	$ 183,982.76
Energy Services	$ 56.94	$ -	$ -	$ -	$ -
Materials and Supplies	$ 107,913.29	$ 94,641.64	$ 52,732.33	$ 36,599.63	$ 51,355.40
Capital Outlay	$ -	$ 1,418.13	$ 1,434.55	$ 1,024.55	$ -
Other Expenses	$ 120,955.63	$ 106,523.75	$ 50,643.50	$ 195,253.75	$ 40,501.66
Total Special Revenue Expenditures	**$ 617,510.26**	**$ 396,701.05**	**$ 192,248.62**	**$ 234,442.90**	**$ -**
Salaries	$ 237,157.62	$ 172,549.41	$ 142,427.04	$ 140,936.43	$ -
Benefits	$ 71,419.24	$ 30,081.17	$ 35,675.29	$ 37,578.16	$ -
Purchased Services	$ 178,280.00	$ 7,750.00	$ 9,000.00	$ 19,374.40	$ -
Materials and Supplies	$ 130,653.40	$ 186,320.47	$ 764.79	$ 15,958.91	$ -
Other Expenses	$ -	$ -	$ 4,381.50	$ 20,595.00	$ -
Total Expenditures	**$ 2,663,758.40**	**$ 2,055,234.29**	**$ 1,799,987.94**	**$ 2,070,595.11**	**$ 1,525,103.73**

PROF LEARNING & DIGITAL INNOVA					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**11.50**	**9.50**	**9.00**	**9.00**	**8.00**
ADMINISTRATIVE	4.00	2.00	2.00	2.00	2.00
OTHER CERTIFIED	3.50	3.50	3.00	3.00	3.00
SUMMER WORKER	-	1.00	1.00	1.00	-
SUPPORT PERSONNEL	4.00	3.00	3.00	3.00	3.00
Total Special Revenue Staff Allocations	**2.50**	**1.00**	**1.00**	**1.00**	**-**
OTHER CERTIFIED	2.50	1.00	1.00	1.00	-
Total Staff Allocations	**14.00**	**10.50**	**10.00**	**10.00**	**8.00**

Purchasing

The Purchasing Department helps ensure that Collier County Public Schools (CCPS) acquires the goods and services needed to support students, staff, and daily operations in a responsible and cost-effective manner. The department oversees the purchasing process for schools and district departments while ensuring compliance with School Board policies and state and federal requirements.

The department manages purchases from the initial request through the issuance of purchase orders and works closely with schools, departments, and vendors to ensure needed products and services are obtained efficiently. This includes items such as instructional materials, technology, equipment, supplies, and contracted services that support teaching, learning, and district operations. To promote fairness, transparency, and good stewardship of public funds, the Purchasing Department uses competitive procurement methods such as bids, proposals, quotes, and cooperative purchasing agreements. These processes help the district obtain quality products and services at the best value while providing equal opportunities for qualified vendors.

The department also maintains purchasing records, monitors compliance with procurement requirements, and provides guidance and training to district employees on purchasing procedures and best practices. These efforts help ensure purchases are properly authorized, align with approved budgets, and meet established regulations and standards.

PURCHASING
Summary of Expenditures and Budget

	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**$ 601,973.92**	**$ 763,127.23**	**$ 764,991.79**	**$ 872,546.18**	**$ 849,782.11**
Salaries	$ 369,273.26	$ 493,601.17	$ 559,962.04	$ 604,911.87	$ 585,530.32
Benefits	$ 117,391.43	$ 166,505.71	$ 192,956.28	$ 212,636.24	$ 233,651.79
Purchased Services	$ 100,460.86	$ 92,185.06	$ (12,063.15)	$ 52,316.38	$ 17,850.00
Materials and Supplies	$ -	$ -	$ -	$ 130.46	$ -
Capital Outlay	$ 10,488.54	$ 3,870.29	$ 13,332.34	$ -	$ 5,000.00
Other Expenses	$ 4,359.83	$ 6,965.00	$ 10,804.28	$ 2,551.23	$ 7,750.00
Total Capital Fund Expenditures	**$ 122,065.49**	**$ -**	**$ -**	**$ -**	**$ -**
Salaries	$ 91,489.91	$ -	$ -	$ -	$ -
Benefits	$ 30,575.58	$ -	$ -	$ -	$ -
Total Special Revenue Expenditures	**$ 16,945.37**	**$ 7,797.50**	**$ -**	**$ -**	**$ -**
Salaries	$ 15,750.00	$ 7,250.00	$ -	$ -	$ -
Benefits	$ 1,195.37	$ 547.50	$ -	$ -	$ -
Total Expenditures	**$ 740,984.78**	**$ 770,924.73**	**$ 764,991.79**	**$ 872,546.18**	**$ 849,782.11**

PURCHASING
Staff Allocations

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total General Fund Staff Allocations	**8.00**	**7.25**	**7.25**	**7.25**	**7.25**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
SUPPORT PERSONNEL	6.00	5.25	5.25	5.25	5.25
Total Special Revenue Staff Allocations	**1.00**	**0.75**	**0.75**	**0.75**	**0.75**
SUPPORT PERSONNEL	1.00	0.75	0.75	0.75	0.75
Total Staff Allocations	**9.00**	**8.00**	**8.00**	**8.00**	**8.00**

Safety and Security

The Safety and Security Department works to ensure that all Collier County Public Schools (CCPS) students, employees, and visitors have safe and secure learning and working environments. The department provides leadership and support for school safety programs, emergency preparedness, threat assessment, and risk prevention efforts across the district.

The department works closely with school administrators, law enforcement agencies, fire departments, mental health professionals, and community partners to promote school safety and prepare for potential emergencies. Through planning, training, and ongoing collaboration, the department helps schools maintain safe operations and respond effectively when incidents occur.

A key responsibility of the department is Threat Management, which focuses on identifying and addressing potential safety concerns before they escalate. This process brings together trained professionals to assess situations, provide support when needed, and connect students and families with appropriate resources. The department also oversees Fire and Life Safety programs to help ensure schools comply with safety regulations and emergency preparedness requirements. This includes conducting inspections, monitoring safety systems, coordinating drills, providing staff training, and addressing potential hazards that could affect students or employees.

In addition, the Safety and Security Department develops and maintains emergency response plans, promotes safety awareness, and provides ongoing training for school and district staff. These efforts help ensure consistent safety practices across all schools and support a culture of preparedness throughout the district.

SAFETY AND SECURITY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 1,436,403.08**	**$ 1,397,691.83**	**$ 1,466,414.47**	**$ 2,258,345.54**	**$ 1,615,023.25**
Salaries	$ 137,180.79	$ 370,088.92	$ 415,565.79	$ 449,932.37	$ 436,748.37
Benefits	$ 46,875.48	$ 120,385.88	$ 136,544.32	$ 149,725.79	$ 168,299.11
Purchased Services	$ 1,182,491.32	$ 800,282.60	$ 815,172.16	$ 1,638,737.80	$ 940,631.05
Energy Services	$ 2,016.67	$ 1,466.37	$ 958.14	$ 1,086.31	$ 2,000.00
Materials and Supplies	$ 56,208.02	$ 22,933.51	$ 17,873.41	$ 8,138.30	$ 35,959.72
Capital Outlay	$ 10,249.00	$ 79,827.15	$ 75,427.15	$ 5,719.97	$ 23,185.00
Other Expenses	$ 1,381.80	$ 2,707.40	$ 4,873.50	$ 5,005.00	$ 8,200.00
Total Capital Fund Expenditures	**$ 4,360,099.24**	**$ 3,404,257.68**	**$ 3,601,012.21**	**$ 3,292,736.77**	**$ 6,492,753.98**
Salaries	$ 235,340.74	$ -	$ -	$ -	$ -
Benefits	$ 75,786.50	$ -	$ -	$ -	$ -
Capital Outlay	$ 4,048,972.00	$ 3,404,257.68	$ 3,601,012.21	$ 3,292,736.77	$ 6,492,753.98
Total Special Revenue Expenditures	**$ 12,895.64**	**$ 5,376.06**	**$ -**	**$ -**	**$ -**
Salaries	$ 12,000.00	$ 5,000.00	$ -	$ -	$ -
Benefits	$ 895.64	$ 376.06	$ -	$ -	$ -
Total Expenditures	**$ 5,809,397.96**	**$ 4,807,325.57**	**$ 5,067,426.68**	**$ 5,551,082.31**	**$ 8,107,777.23**

SAFETY AND SECURITY					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**
SUPPORT PERSONNEL	5.00	5.00	5.00	5.00	5.00
Total Staff Allocations	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**

School Board

The Collier County School Board is the elected governing body of Collier County Public Schools (CCPS). Made up of five elected members who serve staggered four-year terms, the School Board represents the community and is responsible for setting the overall direction and priorities of the school district.

The Board establishes policies, adopts the district's mission and goals, approves the annual budget, and helps ensure that schools operate in compliance with state and federal laws. It is also responsible for maintaining transparency, accountability, and responsible stewardship of public resources on behalf of students, families, employees, and taxpayers.

One of the Board's most important responsibilities is appointing the Superintendent, who serves as the district's chief executive officer and oversees the day-to-day operation of schools and district departments. While the Superintendent manages daily district operations, the School Board focuses on governance, policy development, strategic planning, and oversight.

The Board reviews student achievement and operational performance, approves major contracts and capital projects, and makes decisions that support the district's long-term success. Through public meetings and community engagement, Board Members help ensure that district decisions reflect the needs and priorities of the community.

SCHOOL BOARD					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 743,442.03**	**$ 816,428.53**	**$ 918,970.55**	**$ 837,740.39**	**$ 1,004,871.89**
Salaries	$ 273,664.56	$ 285,081.65	$ 252,070.00	$ 259,665.00	$ 259,665.00
Benefits	$ 201,457.02	$ 221,018.38	$ 212,916.93	$ 213,586.68	$ 236,211.89
Purchased Services	$ 226,178.95	$ 278,683.86	$ 424,124.48	$ 334,522.47	$ 478,195.00
Materials and Supplies	$ 4,047.48	$ 1,597.25	$ 845.14	$ 676.24	$ 1,500.00
Capital Outlay	$ 6,770.77	$ -	$ -	$ -	$ -
Other Expenses	$ 31,323.25	$ 30,047.39	$ 29,014.00	$ 29,290.00	$ 29,300.00
Total Special Revenue Expenditures	**$ 2,408.00**	**$ -**	**$ -**	**$ -**	**$ -**
Salaries	$ 2,250.00	$ -	$ -	$ -	$ -
Benefits	$ 158.00	$ -	$ -	$ -	$ -
Total Expenditures	**$ 745,850.03**	**$ 816,428.53**	**$ 918,970.55**	**$ 837,740.39**	**$ 1,004,871.89**

SCHOOL BOARD					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**7.00**	**7.00**	**5.00**	**5.00**	**5.00**
BOARD MEMBERS AND ATTORNEYS	6.00	6.00	5.00	5.00	5.00
SUPPORT PERSONNEL	1.00	1.00	-	-	-
Total Staff Allocations	**7.00**	**7.00**	**5.00**	**5.00**	**5.00**

School Leadership

The School Leadership Department supports principals and school administrative teams across Collier County Public Schools (CCPS) to help ensure that every school provides a safe, welcoming, and high-quality learning environment for students. The department works closely with school leaders to support academic success, effective school operations, and continuous improvement.

The department helps schools implement district initiatives, improve student achievement, and maintain consistent expectations for teaching, learning, and school performance. Staff provide guidance, coaching, and support to principals as they lead their schools and address the daily opportunities and challenges that come with managing a school community.

Key areas of focus include school improvement planning, parent and family engagement, accountability, leadership development, and principal support. The department works with schools to analyze student performance data, develop improvement strategies, monitor progress, and identify resources that help meet the needs of students. It also promotes strong partnerships between schools and families to support student learning and success.

SCHOOL LEADERSHIP					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 1,356,851.86**	**$ 1,534,177.05**	**$ 1,226,111.77**	**$ 1,622,675.77**	**$ 2,781,616.87**
Salaries	$ 901,517.23	$ 997,960.17	$ 775,247.64	$ 1,015,280.59	$ 1,219,533.27
Benefits	$ 307,478.58	$ 382,316.88	$ 346,091.12	$ 432,614.97	$ 493,344.42
Purchased Services	$ 83,996.63	$ 90,707.19	$ 89,337.33	$ 123,853.79	$ 687,785.84
Energy Services	$ -	$ 118.70	$ 10.00	$ 1,022.30	$ 2,600.00
Materials and Supplies	$ 15,010.87	$ 8,655.27	$ 5,279.55	$ 9,243.14	$ 180,773.68
Capital Outlay	$ 43,511.34	$ 38,382.96	$ 4,198.33	$ 38,704.38	$ 114,000.00
Other Expenses	$ 5,337.21	$ 16,035.88	$ 5,947.80	$ 1,956.60	$ 83,579.66
Total Special Revenue Expenditures	**$ 15,601.25**	**$ 8,384.47**	**$ 45,955.34**	**$ 49,289.85**	**$ 25,760.00**
Salaries	$ 14,625.00	$ 6,000.00	$ 38,702.12	$ 21,407.24	$ -
Benefits	$ 976.25	$ 384.47	$ 3,154.22	$ 1,705.29	$ -
Purchased Services	$ -	$ 2,000.00	$ 1,500.00	$ 21,500.00	$ 20,760.00
Materials and Supplies	$ -	$ -	$ 599.00	$ 177.32	$ -
Other Expenses	$ -	$ -	$ 2,000.00	$ 4,500.00	$ 5,000.00
Total Expenditures	**$ 1,372,453.11**	**$ 1,542,561.52**	**$ 1,272,067.11**	**$ 1,671,965.62**	**$ 2,807,376.87**

SCHOOL LEADERSHIP					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**6.00**	**6.00**	**8.00**	**6.00**	**6.00**
ADMINISTRATIVE	5.00	6.00	6.00	6.00	6.00
SUPPORT PERSONNEL	1.00	-	2.00	-	-
Total Staff Allocations	**6.00**	**6.00**	**8.00**	**6.00**	**6.00**

Student and Staff Projections, Allocations, and Reporting

The Student and Staff Projections, Allocations, and Reporting (SSPAR) Department provides the data analysis, forecasting, and operational support that enables Collier County Public Schools (CCPS) to make informed decisions regarding staffing, resources, facilities, and future growth. Through annual and long-range enrollment projections, demographic analysis, and geographic information system (GIS) mapping, the department monitors enrollment trends and community growth to support strategic planning, budgeting, school capacity assessments, and capital improvement initiatives.

The department develops and manages staffing allocations to ensure instructional and support positions are distributed equitably and efficiently based on student enrollment, program needs, and district guidelines. SSPAR also maintains position control processes and supports class size compliance efforts, helping schools and district leaders maximize resources while meeting state requirements. Through collaboration with departments across the district, the team provides data-driven recommendations that support operational effectiveness and educational excellence.

In addition, SSPAR serves as the district's lead office for student and staff data reporting to the Florida Department of Education, ensuring accurate, timely, and compliant state FTE surveys that support accountability and funding. The department coordinates FTE audit preparation and compliance activities, manages student registration processes, administers parental choice opportunities, and coordinates attendance boundary modifications as needed to balance school capacity and support equitable access to educational opportunities in response to enrollment trends and growth patterns.

SSPAR - ALLOCATIONS AND PROJ.					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 1,337,981.99**	**$ 1,569,304.26**	**$ 1,623,685.72**	**$ 1,576,720.99**	**$ 1,622,565.51**
Salaries	$ 950,616.79	$ 1,119,035.94	$ 1,154,989.13	$ 1,126,598.19	$ 1,119,619.21
Benefits	$ 345,505.80	$ 418,732.97	$ 428,998.23	$ 421,186.50	$ 461,011.91
Purchased Services	$ 8,497.26	$ 13,900.06	$ 20,163.50	$ 11,760.20	$ 20,700.00
Materials and Supplies	$ 23,068.78	$ 7,641.45	$ 6,453.36	$ 5,958.10	$ 9,534.39
Capital Outlay	$ 9,189.13	$ 6,224.60	$ -	$ 5,650.00	$ -
Other Expenses	$ 1,104.23	$ 3,769.24	$ 13,081.50	$ 5,568.00	$ 11,700.00
Total Capital Fund Expenditures	**$ 242,927.14**	**$ -**	**$ -**	**$ -**	**$ -**
Salaries	$ 185,770.40	$ -	$ -	$ -	$ -
Benefits	$ 57,156.74	$ -	$ -	$ -	$ -
Total Special Revenue Expenditures	**$ 148,416.97**	**$ 65,944.29**	**$ 99,222.08**	**$ 102,525.54**	**$ 103,427.36**
Salaries	$ 118,852.60	$ 51,237.35	$ 70,124.98	$ 71,178.94	$ 71,200.00
Benefits	$ 29,564.37	$ 14,706.94	$ 29,097.10	$ 31,346.60	$ 32,227.36
Total Expenditures	**$ 1,729,326.10**	**$ 1,635,248.55**	**$ 1,722,907.80**	**$ 1,679,246.53**	**$ 1,725,992.87**

SSPAR - ALLOCATIONS AND PROJ.					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**28.75**	**27.75**	**26.80**	**25.80**	**15.80**
ADMINISTRATIVE	3.00	3.00	3.00	3.00	3.00
SUMMER WORKER	10.00	10.00	10.00	10.00	-
SUPPORT PERSONNEL	15.75	14.75	13.80	12.80	12.80
Total Special Revenue Staff Allocations	**1.25**	**1.25**	**1.20**	**1.20**	**1.20**
SUPPORT PERSONNEL	1.25	1.25	1.20	1.20	1.20
Total Staff Allocations	**30.00**	**29.00**	**28.00**	**27.00**	**17.00**

Student Relations

The Student Relations Department helps foster safe, respectful, and positive learning environments throughout Collier County Public Schools (CCPS). The department works with schools, families, and community partners to support student behavior, promote responsibility, and ensure that all students are treated fairly and consistently.

The department provides guidance and support to schools on the implementation of the district's Code of Student Conduct and helps students understand the expectations, rights, and responsibilities that contribute to a positive school community. Staff assist school administrators with addressing behavioral concerns, resolving conflicts, and applying disciplinary procedures in a fair and consistent manner.

In addition to supporting student discipline processes, the department promotes proactive approaches that encourage positive behavior and strong relationships. This includes supporting restorative practices, conflict resolution strategies, and social-emotional learning opportunities that help students develop communication, problem-solving, and decision-making skills.

The Student Relations Department also works closely with families, educators, district departments, and community agencies to provide support for students facing behavioral or social challenges. Through early intervention and collaborative problem-solving, the department helps schools identify appropriate resources and strategies that support student success.

STUDENT RELATIONS					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 633,911.17**	**$ 603,103.31**	**$ 845,624.07**	**$ 847,642.43**	**$ 915,092.95**
Salaries	$ 453,129.93	$ 424,019.69	$ 600,242.64	$ 587,672.67	$ 625,009.81
Benefits	$ 149,198.10	$ 149,353.69	$ 218,839.45	$ 234,958.60	$ 260,571.14
Purchased Services	$ 3,892.21	$ 7,806.41	$ 5,481.95	$ 4,226.73	$ 8,400.00
Energy Services	$ 1,208.48	$ 1,760.08	$ 1,271.62	$ 765.44	$ 1,200.00
Materials and Supplies	$ 25,551.50	$ 19,615.44	$ 18,710.78	$ 19,320.99	$ 19,162.00
Other Expenses	$ 930.95	$ 548.00	$ 1,077.63	$ 698.00	$ 750.00
Total Special Revenue Expenditures	**$ 246,877.84**	**$ 199,391.16**	**$ 248,559.02**	**$ 113,160.48**	**$ 133,678.30**
Salaries	$ 184,357.05	$ 144,845.21	$ 182,664.33	$ 81,937.53	$ 86,244.70
Benefits	$ 62,520.79	$ 54,545.95	$ 65,894.69	$ 31,222.95	$ 33,418.59
Materials and Supplies	$ -	$ -	$ -	$ -	$ 14,015.01
Total Expenditures	**$ 880,789.01**	**$ 802,494.47**	**$ 1,094,183.09**	**$ 960,802.91**	**$ 1,048,771.25**

STUDENT RELATIONS					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**7.50**	**8.50**	**8.50**	**8.50**	**8.50**
ADMINISTRATIVE	1.00	2.00	2.00	2.00	2.00
SUPPORT PERSONNEL	6.50	6.50	6.50	6.50	6.50
Total Special Revenue Staff Allocations	**3.00**	**3.00**	**2.00**	**1.00**	**1.00**
OTHER CERTIFIED	2.00	2.00	2.00	1.00	1.00
SUPPORT PERSONNEL	1.00	1.00	-	-	-
Total Staff Allocations	**10.50**	**11.50**	**10.50**	**9.50**	**9.50**

Superintendent's Office

The Superintendent's Office provides leadership and guidance for Collier County Public Schools (CCPS) and works to ensure that all district programs, services, and operations support student success. As the district's chief executive officer, the Superintendent is responsible for carrying out the policies of the School Board and overseeing the day-to-day management of the school district.

The office works closely with School Board members, district leaders, principals, employees, families, and community partners to support the district's goals and priorities. It helps coordinate efforts across schools and departments so that instructional programs, student services, and operational functions work together effectively to meet the needs of students.

Key responsibilities include implementing the district's Strategic Plan, overseeing major initiatives, monitoring district performance, supporting School Board governance, and providing leadership during emergency or crisis situations. The Superintendent's Office also promotes communication and collaboration among stakeholders to ensure transparency, accountability, and community engagement.

Through oversight of district departments and operations, the office helps ensure that schools have the support they need to provide high-quality educational experiences. This includes areas such as academics, student services, transportation, facilities, technology, nutrition services, safety, and financial management.

SUPERINTENDENT'S OFFICE					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 845,211.09**	**$ 877,132.99**	**$ 882,623.59**	**$ 923,861.49**	**$ 929,772.65**
Salaries	$ 632,978.01	$ 568,160.80	$ 578,163.28	$ 619,849.71	$ 602,508.63
Benefits	$ 194,645.07	$ 259,812.37	$ 265,217.75	$ 250,179.55	$ 271,843.87
Purchased Services	$ 9,927.26	$ 14,215.44	$ 9,922.82	$ 6,677.20	$ 8,084.15
Energy Services	$ 78.77	$ -	$ -	$ -	$ -
Materials and Supplies	$ 4,668.98	$ 2,998.14	$ 2,626.74	$ 3,813.73	$ 2,500.00
Capital Outlay	$ -	$ 9,317.24	$ -	$ -	$ -
Other Expenses	$ 2,913.00	$ 22,629.00	$ 26,693.00	$ 43,341.30	$ 44,836.00
Total Special Revenue Expenditures	**$ 5,645.69**	**$ 3,227.69**	**$ -**	**$ -**	**$ -**
Salaries	$ 5,250.00	$ 3,000.00	$ -	$ -	$ -
Benefits	$ 395.69	$ 227.69	$ -	$ -	$ -
Total Expenditures	**$ 850,856.78**	**$ 880,360.68**	**$ 882,623.59**	**$ 923,861.49**	**$ 929,772.65**

SUPERINTENDENT'S OFFICE					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**2.00**	**3.00**	**3.00**	**3.00**	**3.00**
ADMINISTRATIVE	1.00	2.00	2.00	2.00	2.00
SUPPORT PERSONNEL	1.00	1.00	1.00	1.00	1.00
Total Staff Allocations	**2.00**	**3.00**	**3.00**	**3.00**	**3.00**

Talent Management

The Talent Management Department helps Collier County Public Schools (CCPS) attract, hire, and retain talented employees who support student success and district operations. The department works closely with schools and district leaders to ensure that qualified teachers, administrators, and support staff are available to meet the needs of students and schools.

The department oversees key aspects of the employment process, including recruitment, candidate support, hiring, onboarding, and employee retention. Staff work with principals and hiring managers to identify staffing needs, fill vacancies efficiently, and maintain hiring practices that are fair, consistent, and compliant with applicable laws and district policies.

A major focus of the department is recruiting high-quality candidates for positions across the district. Talent Management develops recruitment strategies, participates in job fairs and outreach events, builds partnerships with colleges, universities, and community organizations, and promotes CCPS as an employer of choice. The department also manages the application and hiring process, helping candidates navigate each step from application through employment.

Once employees are hired, the department coordinates onboarding programs that help new staff members transition successfully into their roles and become familiar with district expectations, resources, and support services.

TALENT MANAGEMENT					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 1,946,676.77**	**$ 1,490,382.27**	**$ 1,979,257.46**	**$ 1,159,684.93**	**$ 1,478,012.79**
Salaries	$ 1,295,593.58	$ 820,203.53	$ 963,213.03	$ 811,905.30	$ 966,372.44
Benefits	$ 456,748.77	$ 281,487.73	$ 302,280.98	$ 298,746.96	$ 351,405.35
Purchased Services	$ 133,621.30	$ 282,323.84	$ 542,677.73	$ -	$ -
Materials and Supplies	$ 32,651.55	$ 4,412.64	$ 3,177.14	$ -	$ -
Other Expenses	$ 28,061.57	$ 101,954.53	$ 167,908.58	$ 49,032.67	$ 160,235.00
Total Special Revenue Expenditures	**$ 44,914.46**	**$ 10,530.30**	**$ 339.98**	**$ 1,359.92**	**$ -**
Salaries	$ 41,827.50	$ 9,762.43	$ -	$ -	$ -
Benefits	$ 3,086.96	$ 767.87	$ -	$ -	$ -
Purchased Services	$ -	$ -	$ 339.98	$ 1,359.92	$ -
Total Expenditures	**$ 1,991,591.23**	**$ 1,500,912.57**	**$ 1,979,597.44**	**$ 1,161,044.85**	**$ 1,478,012.79**

TALENT MANAGEMENT					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**34.94**	**9.42**	**10.42**	**10.42**	**10.42**
ADMINISTRATIVE	5.00	4.00	5.00	4.00	4.00
CERTIFIED STAFF	20.00	-	1.00	1.00	1.00
SUPPORT PERSONNEL	9.94	5.42	4.42	5.42	5.42
Total Staff Allocations	**34.94**	**9.42**	**10.42**	**10.42**	**10.42**

Teaching & Learning

The Teaching and Learning Department provides leadership and support for academic programs across Collier County Public Schools (CCPS). Led by the Chief Academic Officer (CAO), the department works to ensure that students receive high-quality instruction and have access to the resources and support needed to succeed in school and beyond.

The department oversees curriculum, instruction, assessment, and academic services for students from early childhood through high school. Staff work closely with principals, teachers, and district leaders to support effective teaching practices, implement state academic standards, and monitor student achievement. The department also helps develop districtwide academic priorities and provides guidance on instructional programs and classroom practices.

Teaching and Learning supports a wide range of programs and services, including curriculum development, professional learning for educators, multilingual learner programs, school improvement initiatives, and academic program evaluation. The department uses student performance data and research to identify needs, measure progress, and support continuous improvement across schools.

The department also oversees student support services, including Exceptional Student Education (ESE), to help meet the academic, behavioral, and social-emotional needs of students. By working collaboratively with schools and families, the department helps ensure that all students have access to equitable learning opportunities and the support necessary to reach their potential.

TEACHING AND LEARNING
Summary of Expenditures and Budget

	Actual FY 2023	Actual FY 2024	Actual FY 2025	YTD Actual FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**$ 926,023.78**	**$ 804,199.65**	**$ 886,085.99**	**$ 936,931.24**	**$ 1,822,397.55**
Salaries	$ 651,035.04	$ 550,124.68	$ 619,889.98	$ 654,195.13	$ 591,827.84
Benefits	$ 228,101.09	$ 221,037.48	$ 236,271.86	$ 250,013.93	$ 235,373.46
Purchased Services	$ 27,103.08	$ 26,720.69	$ 28,909.28	$ 31,006.55	$ 31,653.00
Energy Services	$ -	$ 74.37	$ -	$ -	$ -
Materials and Supplies	$ 5,867.05	$ 1,838.28	$ 939.87	$ 1,635.13	$ 963,043.25
Capital Outlay	$ 13,699.52	$ 4,137.15	$ -	$ -	$ -
Other Expenses	$ 218.00	$ 267.00	$ 75.00	$ 80.50	$ 500.00
Total Special Revenue Expenditures	**$ 305,822.55**	**$ 111,156.51**	**$ 46,806.10**	**$ 44,897.88**	**$ 55,589.66**
Salaries	$ 254,035.85	$ 67,264.40	$ 35,558.78	$ 33,522.76	$ 37,700.00
Benefits	$ 51,786.70	$ 15,513.53	$ 11,247.32	$ 11,375.12	$ 17,889.66
Purchased Services	$ -	$ 27,748.58	$ -	$ -	$ -
Other Expenses	$ -	$ 630.00	$ -	$ -	$ -
Total Expenditures	**$ 1,231,846.33**	**$ 915,356.16**	**$ 932,892.09**	**$ 981,829.12**	**$ 1,877,987.21**

TEACHING AND LEARNING
Staff Allocations

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Proposed FY 2027
Total General Fund Staff Allocations	**5.70**	**5.70**	**4.70**	**4.70**	**4.70**
ADMINISTRATIVE	2.00	2.00	2.00	2.00	2.00
SUPPORT PERSONNEL	3.70	3.70	2.70	2.70	2.70
Total Special Revenue Staff Allocations	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**
SUPPORT PERSONNEL	0.30	0.30	0.30	0.30	0.30
Total Staff Allocations	**6.00**	**6.00**	**5.00**	**5.00**	**5.00**

Technology

The Technology Department provides the systems, tools, and support that keep Collier County Public Schools (CCPS) connected and operating efficiently. The department works to ensure that students, teachers, and staff have reliable access to the technology needed for learning, communication, and daily district operations.

The department manages the district's technology infrastructure, including computer networks, internet connectivity, telecommunications systems, servers, cloud-based services, and digital platforms used throughout CCPS. Staff work to maintain secure, reliable systems that support classrooms, schools, and administrative offices across the district.

Key responsibilities include supporting student information systems, maintaining district applications and databases, developing technology solutions, managing hardware and device replacement programs, and providing technical support for students and employees. The department also oversees cybersecurity efforts designed to protect district systems, user accounts, and sensitive information from security threats.

In addition, the Technology Department supports instructional technology by helping educators effectively integrate digital tools and resources into classroom learning. Staff provide training, guidance, and technical assistance to promote meaningful and effective use of technology in education.

The department also manages technology projects that improve systems, increase efficiency, and support the district's strategic goals. By monitoring and maintaining technology resources across schools and district facilities, the team helps ensure that students and staff have dependable access to the tools they need to teach, learn, communicate, and collaborate.

TECHNOLOGY					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 27,701,751.39**	**$ 31,540,055.90**	**$ 42,650,909.35**	**$ 24,731,846.35**	**$ 45,626,243.03**
Salaries	$ 3,923,951.67	$ 4,164,201.19	$ 4,525,212.88	$ 4,468,446.44	$ 4,459,124.60
Benefits	$ 1,391,535.89	$ 1,582,139.00	$ 1,712,957.90	$ 1,837,733.77	$ 1,905,079.68
Purchased Services	$ 3,518,333.70	$ 3,678,564.44	$ 4,363,316.00	$ 7,409,913.16	$ 7,995,329.51
Energy Services	$ 25,760.06	$ 20,570.36	$ 19,006.49	$ 10,851.61	$ 13,000.00
Materials and Supplies	$ 52,999.80	$ 61,462.38	$ 55,898.01	$ 43,834.09	$ 82,950.00
Capital Outlay	$ 15,645,790.10	$ 20,060,438.86	$ 30,086,350.27	$ 10,930,343.86	$ 31,149,659.24
Other Expenses	$ 3,143,380.17	$ 1,972,679.67	$ 1,888,167.80	$ 30,723.42	$ 21,100.00
Total Capital Fund Expenditures	**$ 1,587,637.02**	**$ 2,004,411.82**	**$ 4,376,323.09**	**$ 1,841,729.11**	**$ 3,939,760.89**
Salaries	$ 294.76	$ -	$ -	$ -	$ -
Benefits	$ 2.52	$ -	$ -	$ -	$ -
Capital Outlay	$ 1,587,339.74	$ 2,004,411.82	$ 4,376,323.09	$ 1,841,729.11	$ 3,939,760.89
Total Special Revenue Expenditures	**$ 4,584,125.01**	**$ 65,609.21**	**$ -**	**$ -**	**$ -**
Salaries	$ 156,637.50	$ 61,020.00	$ -	$ -	$ -
Benefits	$ 11,722.00	$ 4,589.21	$ -	$ -	$ -
Purchased Services	$ 135,765.51	$ -	$ -	$ -	$ -
Capital Outlay	$ 4,280,000.00	$ -	$ -	$ -	$ -
Total Expenditures	**$ 33,873,513.42**	**$ 33,610,076.93**	**$ 47,027,232.44**	**$ 26,573,575.46**	**$ 49,566,003.92**

TECHNOLOGY					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**75.37**	**73.84**	**74.97**	**73.97**	**67.97**
ADMINISTRATIVE	7.00	6.00	7.00	7.00	7.00
SUMMER WORKER	5.00	5.00	6.00	6.00	-
SUPPORT PERSONNEL	63.37	62.84	61.97	60.97	60.97
Total Staff Allocations	**75.37**	**73.84**	**74.97**	**73.97**	**67.97**

Transportation

The Collier County Public Schools (CCPS) Transportation Department provides safe, reliable, and efficient transportation for students throughout the district. Each school day, the department transports approximately 20,000 students, helping ensure they arrive at school ready to learn and return home safely.

Student safety is the department's highest priority. Transportation staff work to maintain a safe travel environment through professional driver training, regular vehicle inspections and maintenance, and adherence to state and federal transportation regulations. The department continually monitors operations to ensure buses operate safely and efficiently across the district.

In addition to daily transportation services, the department uses technology to improve communication and customer service for families. Through the WheresTheBus GPS tracking system, parents and guardians can view bus locations in real time, receive estimated arrival information, and stay informed about their child's transportation status.

The Transportation Department works closely with schools, families, and district staff to plan routes, address transportation needs, and respond to changing student enrollment and service requirements. By providing dependable transportation services for daily student transportation, athletics, activities and off-campus curricular experience and maintaining a strong focus on safety, efficiency, and customer service, the department plays an important role in supporting student attendance, access to education, and the overall success of Collier County Public Schools.

TRANSPORTATION					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 26,168,476.81**	**$ 28,536,377.19**	**$ 31,351,182.82**	**$ 33,399,393.99**	**$ 34,284,179.13**
Salaries	$ 14,559,132.77	$ 15,664,373.36	$ 17,688,860.35	$ 18,600,976.36	$ 18,574,342.28
Benefits	$ 6,716,052.64	$ 7,408,061.38	$ 8,260,727.87	$ 9,106,990.42	$ 9,782,511.65
Purchased Services	$ 839,079.44	$ 1,066,422.42	$ 932,972.59	$ 1,024,616.49	$ 1,128,961.87
Energy Services	$ 2,485,586.12	$ 2,169,403.50	$ 1,807,699.23	$ 2,313,566.11	$ 2,386,164.01
Materials and Supplies	$ 940,329.11	$ 1,239,324.93	$ 1,487,269.32	$ 1,190,068.71	$ 1,316,799.32
Capital Outlay	$ 3,748.47	$ 7,852.36	$ 19,327.87	$ 75,682.35	$ 20,000.00
Other Expenses	$ 624,548.26	$ 980,939.24	$ 1,154,325.59	$ 1,087,493.55	$ 1,075,400.00
Total Capital Fund Expenditures	**$ 4,447,198.07**	**$ 2,893,251.09**	**$ 6,178,288.57**	**$ 8,893,807.02**	**$ 10,547,335.21**
Capital Outlay	$ 4,447,198.07	$ 2,893,251.09	$ 6,178,288.57	$ 8,893,807.02	$ 10,547,335.21
Total Special Revenue Expenditures	**$ 1,723,442.47**	**$ 990,784.74**	**$ 289,353.76**	**$ -**	**$ 1,961.00**
Salaries	$ 1,538,532.86	$ 855,846.08	$ 236,223.46	$ -	$ -
Benefits	$ 176,968.56	$ 127,246.63	$ 51,169.50	$ -	$ -
Energy Services	$ 8.01	$ -	$ 59.01	$ -	$ 59.00
Materials and Supplies	$ 7,933.04	$ 7,692.03	$ 1,712.79	$ -	$ 1,713.00
Capital Outlay	$ -	$ -	$ 189.00	$ -	$ 189.00
Total Expenditures	**$ 32,339,117.35**	**$ 32,420,413.02**	**$ 37,818,825.15**	**$ 42,293,201.01**	**$ 44,833,475.34**

TRANSPORTATION					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**427.00**	**431.00**	**432.00**	**430.00**	**430.00**
ADMINISTRATIVE	1.00	1.00	1.00	1.00	1.00
BUS PERSONNEL-ATTENDANTS	101.00	105.00	105.00	105.00	105.00
BUS PERSONNEL-DRIVERS	263.00	263.00	263.00	263.00	263.00
SUPPORT PERSONNEL	62.00	62.00	63.00	61.00	61.00
Total Staff Allocations	**427.00**	**431.00**	**432.00**	**430.00**	**430.00**

Utilities/Communications/Other Countywide Expenses

The Utilities, Communications, and Other Countywide Expenses budget supports many of the essential services that keep Collier County Public Schools (CCPS) operating each day. This area funds districtwide services that are necessary for schools and facilities to function safely, efficiently, and without interruption.

These expenses include electricity, water, sewer, natural gas, waste collection, internet service, telecommunications, radio communications, emergency notification systems, postage, and other centralized operational costs that support schools and district departments. These services help ensure that classrooms are comfortable, technology systems remain connected, campuses are clean and well-maintained, and communication systems are available when needed.

Because these services are used throughout the district, managing them centrally helps CCPS maintain consistent service levels, monitor costs, and take advantage of districtwide purchasing opportunities. The district also works to promote energy efficiency and responsible use of resources to help control costs and maximize the value of public funds.

Reliable utilities and communication systems are essential to daily school operations, supporting instruction, student safety, transportation, food service, technology access, and administrative functions. By carefully managing these districtwide expenses, CCPS helps ensure that every school has the resources needed to provide safe, effective, and well-supported learning environments for students and staff.

UTIL/COMM/OTHR COUNTY-WIDE EXP					
Summary of Expenditures and Budget					
	Actual	Actual	Actual	YTD Actual	Proposed Budget
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Expenditures	**$ 2,261,047.08**	**$ 2,304,163.74**	**$ 2,337,996.43**	**$ 2,251,332.21**	**$ 11,126,859.76**
Salaries	$ 67,043.61	$ 77,073.63	$ 89,244.04	$ 94,181.67	$ 2,122,120.75
Benefits	$ 107,237.01	$ 58,132.92	$ 69,360.66	$ 42,323.64	$ 517,486.06
Purchased Services	$ 1,582,982.30	$ 1,667,682.82	$ 1,690,660.14	$ 1,552,577.39	$ 3,224,983.07
Energy Services	$ 503,784.16	$ 501,274.37	$ 488,731.59	$ 562,249.51	$ 2,262,119.88
Materials and Supplies	$ -	$ -	$ -	$ -	$ 150.00
Other Expenses	$ -	$ -	$ -	$ -	$ 3,000,000.00
Total Special Revenue Expenditures	**$ 3,107.92**	**$ 1,184.15**	**$ -**	**$ -**	**$ -**
Salaries	$ 2,887.50	$ 1,100.00	$ -	$ -	$ -
Benefits	$ 220.42	$ 84.15	$ -	$ -	$ -
Total Expenditures	**$ 2,264,155.00**	**$ 2,305,347.89**	**$ 2,337,996.43**	**$ 2,251,332.21**	**$ 11,126,859.76**

UTIL/COMM/OTHR COUNTY-WIDE EXP					
Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total General Fund Staff Allocations	**1.10**	**1.10**	**1.10**	**1.10**	**1.10**
SUPPORT PERSONNEL	1.10	1.10	1.10	1.10	1.10
Total Staff Allocations	**1.10**	**1.10**	**1.10**	**1.10**	**1.10**

COLLIER COUNTY PUBLIC SCHOOLS
2026-2027 BUDGET BOOK
INFORMATIONAL

Artwork by Lisette Emerine, 11th Grade, Aubrey Rogers High School

CCPS

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Taxable Assessed Values

Property Taxes

The Florida Constitution states that “the education of children is a fundamental value of the people of the State of Florida” and requires the State to make adequate provision for a “uniform, efficient, safe, secure, and high-quality system of free public schools.” The State maintains primary responsibility for establishing the framework for funding public education through laws and regulations that govern school finance. These policies directly influence the composition and balance of revenues that support each school district.

For Collier County Public Schools, a significant portion of funding is derived from local property taxes, which are levied on real property within Collier County. Property taxes represent one of the largest local revenue sources supporting the District’s operations, helping fund instructional programs, staff, facilities, and student services.

The Collier County School Board is responsible for annually adopting a property tax levy in accordance with Florida law. This process includes coordination with the Collier County Property Appraiser and Tax Collector. Florida’s property tax cycle operates on a one-year basis. Property values are assessed as of January 1 of each year, and tax bills are typically mailed in November of that same year, with payments due by March of the following year (discounts apply for early payment).

The combination of state funding, local property taxes, and other revenues ensures that Collier County Public Schools can fulfill their mission of providing high-quality educational services to students throughout the district.

Assessed Values

Collier County Public Schools serves all of Collier County, Florida. Property within the County is assessed under a uniform statewide system established by Florida law and administered by the Collier County Property Appraiser.

In Florida, the assessed value of property begins with its just (market) value as of January 1 of each tax year. The Property Appraiser determines this value using standard appraisal practices that consider recent sales, property characteristics, location, and overall market conditions.

After the just value is established, statutory limitations and exemptions are applied to determine the assessed value and ultimately the taxable value:

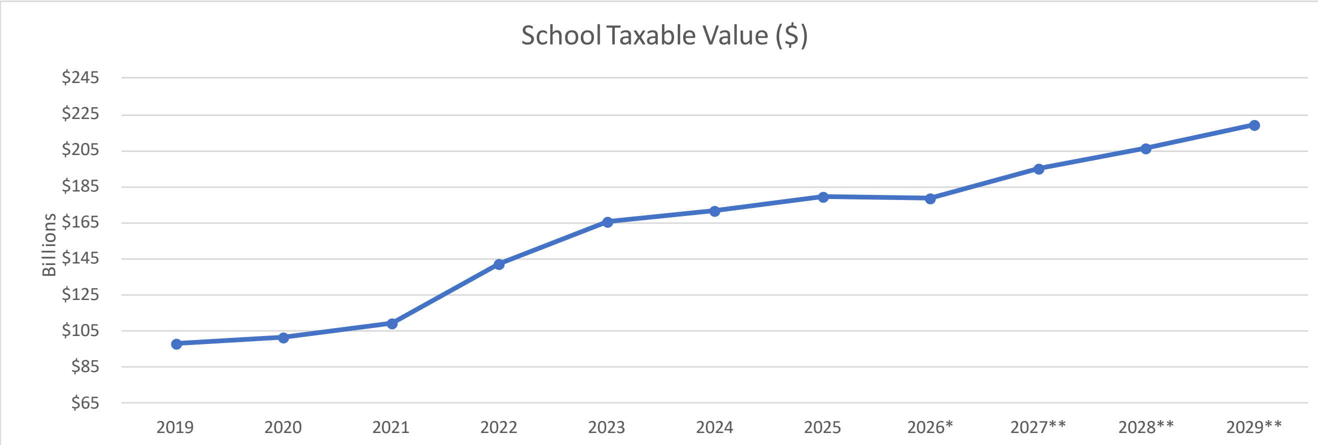
- The Save Our Homes (SOH) limitation caps annual increases in assessed value for homesteaded properties at the lesser of 3% or the change in the Consumer Price Index.
- Additional exemptions, including Homestead, Senior, Veteran, and Disability exemptions, may further reduce the taxable value of a property.

The State of Florida ensures consistency and equity in assessments through statutory requirements and oversight by the Florida Department of Revenue, which reviews county assessment practices for compliance and uniformity.

Each year, the Collier County Property Appraiser certifies the tax roll to all taxing authorities, including the School Board. This certified tax roll provides the foundation for calculating property tax revenues based on the millage rates approved annually by the Collier County School Board.

This standardized process ensures transparency, fairness, and consistency in determining property values that support funding for Collier County Public Schools.

School Taxable Value Charts



Year	School Taxable Value
2019	$97.9B
2020	$101.2B
2021	$109.2B
2022	$142.0B
2023	$165.3B
2024	$171.6B
2025	$179.6B
2026*	$178.6B
2027**	$194.9B
2028**	$206.1B
2029**	$219.5B

* Sourced from Second FEFP Calculation

* *Sourced from Economic & Demographic Research

	Value		% Change
Actual 2025-2026 Tax Roll (Final)	$	178,897,151,808	
Plus New Construction 2026-2027	$	3,519,556,651	1.97%
Plus Change in Value of Existing Property	$	(3,794,121,652)	-2.12%
Tax Roll For 2026-2027	**$**	**178,622,586,807**	**-0.15%**

Millage Rates

Calculation of Property Taxes

How the Rate Works

- 1 mill = $1 in tax for every $1,000 of taxable value
- This is effectively a 0.1% rate per mill

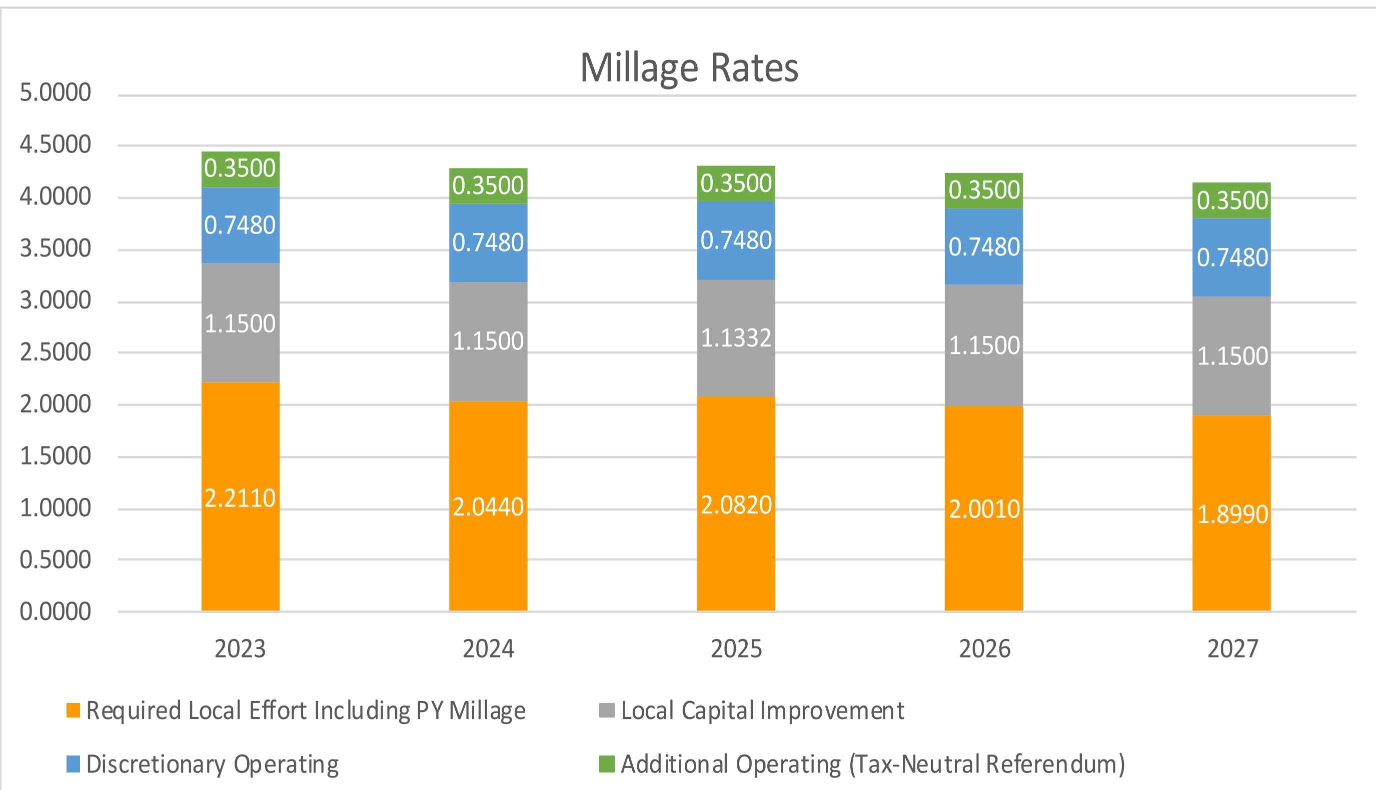
Calculation Formula

- Value ÷ 1,000) × School Millage Rate = School Taxes

Key Points Specific to School Taxes

- Taxes are based on taxable value, not full market value
- Assessment caps and exemptions help limit tax increases
- Multiple taxing authorities contribute to the total bill
- Millage rates are budget-driven, not fixed percentages

Five Year Millage Rate Graph and Chart



Millage Rates					
	2023	2024	2025	2026	2027
RLE (Includes PY Millage)	2.2110	2.0440	2.0820	2.0010	1.8990
Discretionary Operating	0.7480	0.7480	0.7480	0.7480	0.7480
Additional Operating (Tax Neutral Referendum)	0.3500	0.3500	0.3500	0.3500	0.3500
Total Operating Millage	**3.3090**	**3.1420**	**3.1800**	**3.0990**	**2.9970**
Local Capital Improvement	1.1500	1.1500	1.1332	1.1500	1.1500
Total Millage	**4.4590**	**4.2920**	**4.3132**	**4.2490**	**4.1470**

Five Year Collections Chart

Tax Collections (Collected at 96%)					
	2023	2024	2025	2026	2027
RLE (Includes PY Millage)	$ 301,404,432.70	$ 324,421,273.45	$ 343,053,578.82	$ 345,048,634.05	$ 325,636,120.65
Discretionary Operating	$ 101,967,668.78	$ 118,721,679.32	$ 123,248,836.19	$ 128,983,697.28	$ 128,265,307.13
Additional Operating (Tax Neutral Referendum)	$ 47,712,144.48	$ 55,551,587.92	$ 57,669,909.98	$ 60,353,334.29	$ 60,017,189.17
Total Operating Tax Collected	**$ 451,084,245.96**	**$ 498,694,540.69**	**$ 523,972,324.99**	**$ 534,385,665.62**	**$ 513,918,616.95**
Local Capital Improvement	$ 156,768,474.72	$ 182,526,646.02	$ 186,718,691.41	$ 198,303,812.67	$ 197,199,335.83
Total Tax Collected	**$ 607,852,720.68**	**$ 681,221,186.71**	**$ 710,691,016.40**	**$ 732,689,478.29**	**$ 711,117,952.79**

Tax Rates

In Florida, property tax rates are expressed in mills, where one mill represents $1 of tax for every $1,000 of taxable property value. The tax rate for Collier County Public Schools is determined by dividing the total amount of revenue to be raised (the tax levy) by the total taxable value of property within the District.

An individual property tax obligation is calculated by multiplying the property's taxable value by the applicable millage rate. Tax bills are prepared and mailed by the Collier County Tax Collector, who is responsible for collecting payments and distributing the revenues to the appropriate taxing authorities, including the School Board.

The total school district tax rate typically consists of several components established under Florida law, including:

- Required Local Effort (RLE): A state-mandated millage rate that school districts must levy as part of the Florida Education Finance Program (FEFP).
- Discretionary Operating Millage: Set by the School Board within state limits to support general operations. Although officially designated as Discretionary Millage, proceeds from this levy are included in the per student funding amounts published by the Governor and Legislature.
- Voted Discretionary Millage (if applicable): Approved by voters for specific operating needs.
- Capital Outlay Millage: Used to fund construction, maintenance, and infrastructure improvements.

Property tax rates can vary from year to year based on changes in taxable property values, state funding requirements, and decisions made by the School Board during the annual budget process. There is generally an inverse relationship between taxable value and tax rates: as property values increase, the millage rate may decrease to generate the same level of revenue, and vice versa.

Each year, the School Board adopts its millage rates following the Truth in Millage (TRIM) process, which provides transparency and allows taxpayers to review proposed rates, compare them to prior years, and participate in public hearings before final adoption.

Changes in taxable value, including new construction and market fluctuations, as well as adjustments to state funding formulas, can influence both the millage rates and total property tax revenues received by Collier County Public Schools.

Impact of Property Tax Rates on the Average Taxpayer

Taxes due for Taxpayer of $500,000 Taxable Value					
	2023	2024	2025	2026	2027
RLE (Includes PY Millage)	$ 1,105.50	$ 1,022.00	$ 1,041.00	$ 1,000.50	$ 949.50
Discretionary Operating	$ 374.00	$ 374.00	$ 374.00	$ 374.00	$ 374.00
Additional Operating (Tax Neutral Referendum)	$ 175.00	$ 175.00	$ 175.00	$ 175.00	$ 175.00
Total Operating Taxes Due	**$ 1,654.50**	**$ 1,571.00**	**$ 1,590.00**	**$ 1,549.50**	**$ 1,498.50**
Local Capital Improvement	$ 575.00	$ 575.00	$ 566.60	$ 575.00	$ 575.00
Total Tax Due	**$ 2,229.50**	**$ 2,146.00**	**$ 2,156.60**	**$ 2,124.50**	**$ 2,073.50**

Referendum

Collier County Public Schools has historically relied on voter-approved referendums to provide flexibility in how local property tax revenues are used, particularly between capital and operating needs. These referendums play an important role in maintaining high-quality educational programs while addressing limitations in state funding.

The District's referendum is commonly referred to as a "tax-neutral" referendum, meaning it does not increase the overall tax rate for property owners. Instead, it allows the School Board, with voter approval, to shift a portion of property tax millage from capital funding to operating funding.

Under Florida law, school district revenues are divided into two primary categories:

- Capital funds, which support facilities, construction, maintenance, and equipment
- Operating funds, which support salaries, instructional programs, transportation, utilities, and day-to-day operations

Because these funding categories are legally restricted, the District cannot transfer funds between them without voter authorization. The referendum provides this flexibility, allowing resources to better align with current needs.

The Collier County referendum authorizes the School Board to shift up to approximately 0.35 mills from capital to operating purposes. This generates approximately $60 million annually depending on property values without increasing taxes.

Voters in Collier County have a long history of supporting these measures. Since first approved in 2008, the referendum has been renewed multiple times, most recently receiving strong voter approval in the November 2024 election, with the new authorization period beginning in July 2025 for a period of four years.

The funding provided through the tax-neutral referendum has been critical in:

- Supporting teacher and staff salaries
- Maintaining academic programs and student services
- Funding instructional materials and technology

- Helping offset shortfalls in state and federal funding

Without the referendum, the District would face significant operational funding challenges, potentially requiring reductions in staff, programs, or services.

Overall, the referendum provides Collier County Public Schools with local control and financial flexibility, ensuring that resources can be directed toward classroom instruction and student achievement while maintaining a stable tax burden for residents.

Rolled-Back Rate

The roll-back millage rate is the rate that would generate the same revenue from existing properties as the prior year, excluding new construction, and serves as a benchmark for evaluating proposed tax rates.

Rolled-Back Rate Chart

	2025-2026 ACTUAL MILLAGE	2026-2027 ROLL-BACK MILLAGE(4)	PROPOSED 2026-2027 MILLAGE	% Change Compared to Roll-Back Millage	% Change Compared to Prior Year Millage
General Fund					
Required Local Effort (RLE) - State Law(1)	2.0010	2.0444	1.8990	-7.11%	-5.10%
Discretionary(2)	0.7480	0.7642	0.7480	-2.12%	0.00%
Additional Operating Millage Voter Referendum(3)	0.3500	0.3576	0.3500	-2.13%	0.00%
Total General Fund Millage	**3.0990**	**3.1662**	**2.9970**	**-5.34%**	**-3.29%**
Capital Outlay	1.1500	1.1749	1.1500	-2.12%	0.00%
Total Millage Levy	**4.2490**	**4.3411**	**4.1470**	**-4.47%**	**-2.40%**

1. RLE Millage is set by the Legislature. The School Board must levy the required amount.
2. Although officially designated as Discretionary Millage, proceeds from this levy are included in the per student funding amounts published by the Governor and Legislature.
3. In 2024, Collier County voters approved a referendum allowing the District to reduce Capital Outlay Millage by .35 Mills and levy this Millage for operating purposes. This is a shift in millage and is tax neutral to the taxpayer.
4. 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.

Student Enrollment History and Forecasts

Forecasting Methodology

Collier County Public Schools employs a comprehensive and data-driven approach to financial and operational forecasting, with a strong emphasis on student enrollment projections, revenue planning, and long-term fiscal sustainability. Because enrollment directly influences state funding through the Florida Education Finance Program (FEFP), the District prioritizes accurate and reliable forecasting methodologies.

The District's primary enrollment forecasting technique is the cohort survival method, which analyzes how groups of students progress through grade levels over time. This method is supported by historical trend analysis to identify long-term patterns and validate projections. To enhance accuracy, the District incorporates demographic data, including population growth, migration trends, and birth rates, as well as local housing development activity, which serves as a key indicator of future student growth.

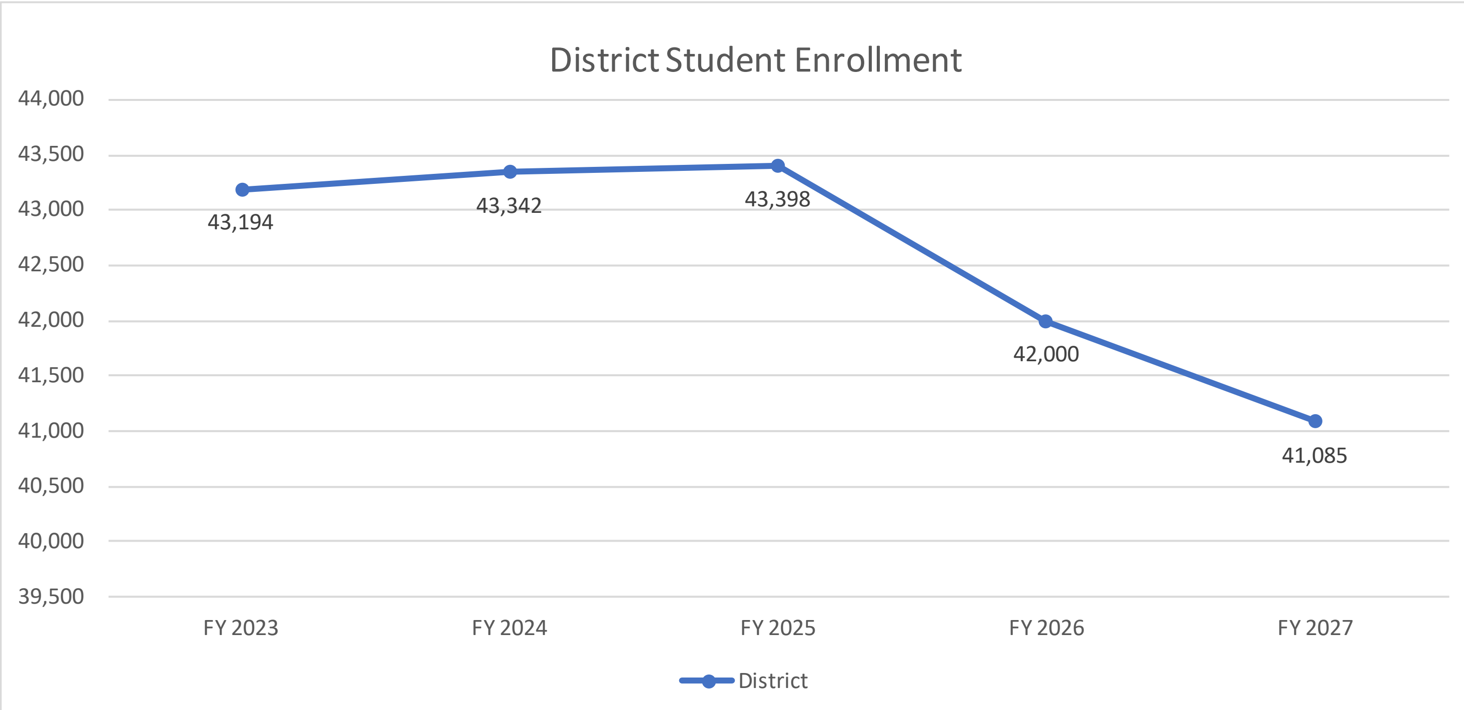
Forecasting is further refined through geographic and school-level analysis, allowing the District to evaluate enrollment patterns by attendance zones and individual schools. This supports effective planning for capacity, staffing, and facility needs. Adjustments are also made for policy and program changes, such as school choice options or new educational programs, which may influence enrollment behavior.

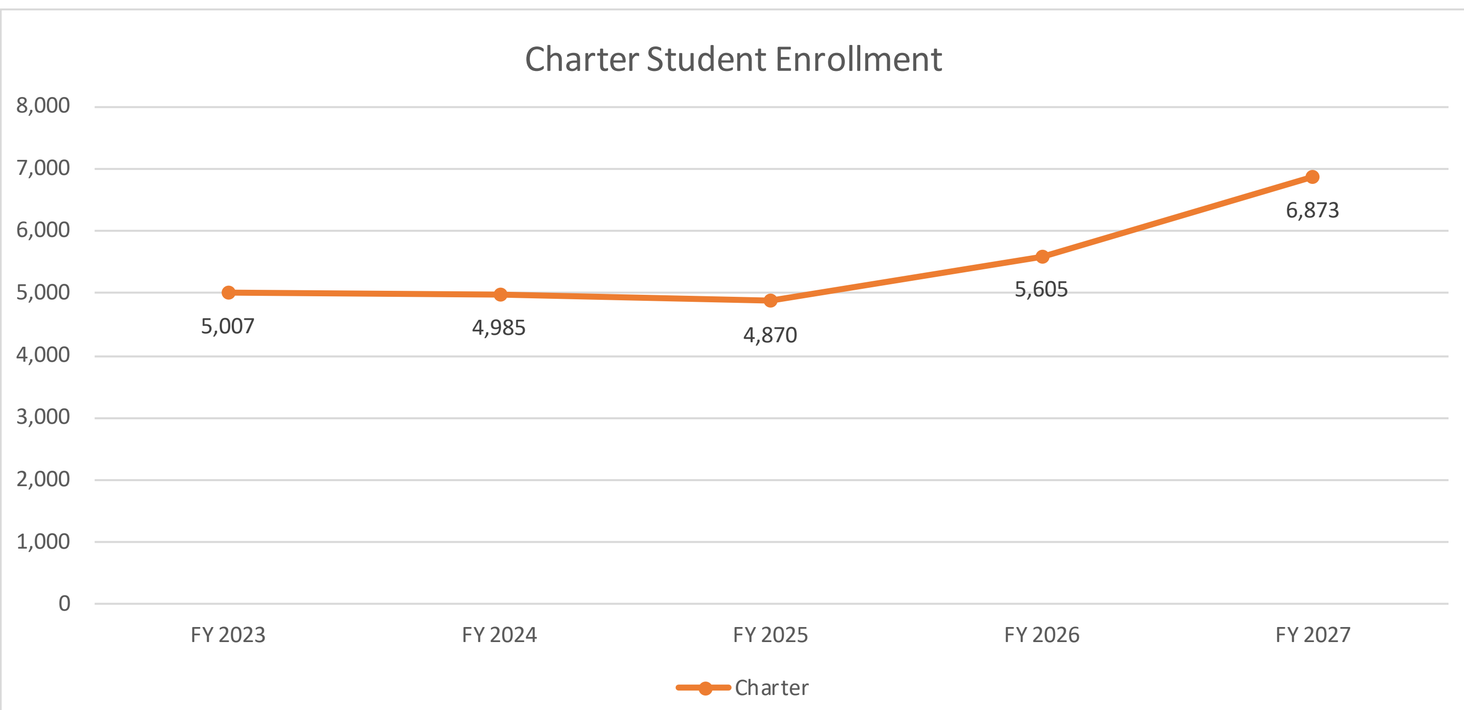
The District also collaborates with local government and planning agencies to incorporate up-to-date information on development and economic trends.

Financial forecasting integrates enrollment projections with estimates of property tax revenues, state funding, and referendum-supported operating funds. Property tax revenues are based on taxable value projections provided by the Collier County Property Appraiser, while state funding forecasts incorporate expected enrollment (FTE) and legislative factors. The District's voter-approved referendum provides additional flexibility by allowing the reallocation of millage from capital to operating needs, supporting essential programs and staff.

Overall, the District maintains a conservative and continuously monitored forecasting approach, regularly updating projections based on actual data, legislative changes, and economic conditions. This ensures that Collier County Public Schools can effectively allocate resources, maintain financial stability, and continue delivering high-quality educational services to our students.

Student Enrollment Graphs





Staffing Structure

Staffing Methodology

Collier County Public Schools utilizes a structured approach to staffing allocations that aligns personnel resources with student enrollment, program requirements, and statutory mandates. Each year, the District develops staffing plans to ensure schools are appropriately staffed to support instructional quality and operational efficiency.

Enrollment projections are updated annually and serve as the foundation for determining staffing needs for the upcoming school year. These projections guide the allocation of instructional and support personnel across all schools and departments.

Teacher staffing is primarily driven by Florida's constitutional class size requirements, which establish maximum student-to-teacher ratios by grade group:

- Grades K–3: 18 students per teacher
- Grades 4–8: 22 students per teacher
- Grades 9–12: 25 students per teacher

These requirements are enforced at the school average level and play a central role in determining the number of instructional positions needed at each school.

Staffing for exceptional student education (ESE) programs is determined based on state requirements, student needs, and individualized education plans (IEPs). Teacher caseloads and class sizes are established in accordance with statutory guidelines, as well as the level of services and support required by students.

In addition to classroom teachers, other instructional and support positions—such as administrators, counselors, media specialists, paraprofessionals, and operational staff—are allocated based on a combination of:

- School enrollment levels
- Programmatic needs (e.g., specialized academic programs, career and technical education, multilingual services)
- Operational requirements (e.g., transportation, maintenance, food services)

The District also applies staffing formulas or allocation models for certain positions to ensure consistency and equity across schools, while allowing flexibility to address unique site-specific needs.

Throughout the year, staffing allocations are monitored and adjusted as necessary based on actual enrollment, program changes, and budget considerations. This responsive approach ensures that Collier County Public Schools maintains appropriate staffing levels to effectively support student achievement and district operations.

District Staff Allocations Chart

District Staff Allocations					
	Actual	Actual	Actual	Actual	Proposed
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
ADMIN/SUPPORT	16.00	16.00	16.40	15.40	15.40
ADMINISTRATIVE	261.00	265.00	260.00	260.00	257.00
BOARD MEMBERS AND ATTORNEYS	8.00	7.00	7.00	7.00	7.00
BUS PERSONNEL-ATTENDANTS	101.00	105.00	105.00	105.00	105.00
BUS PERSONNEL-DRIVERS	263.00	263.00	263.00	263.00	263.00
CERTIFIED STAFF	2,514.35	2,547.21	2,473.50	2,460.20	2,439.82
INSTRUCTIONAL SUPPORT	437.40	474.37	464.81	467.56	457.83
NUTRITION SERVICES	519.00	536.00	537.00	545.00	547.00
OTHER CERTIFIED STAFF	421.77	399.42	397.37	384.30	369.24
OTHER CERTIFIED	74.90	66.60	59.60	59.10	59.30
PARAPROFESSIONALS	796.67	820.17	799.15	809.50	784.55
POST-SECONDARY/DUAL ENROLLMENT	15.90	15.90	15.40	16.40	16.40
SUMMER WORKER	30.00	38.00	32.00	32.00	-
SUPPORT PERSONNEL	970.80	993.20	989.75	990.20	992.30
Total District Staff Allocations	**6,429.79**	**6,546.87**	**6,419.98**	**6,414.66**	**6,313.84**

Outstanding Bonds and Debts

As of February 2026, Collier County Public Schools reached a milestone it had been planning for over many years: it eliminated its outstanding long-term capital debt. This refers to debt incurred primarily for school construction and major capital projects, not to its annual operating budget.

Here is what that means and why it matters:

What "debt-free" means?

The District historically borrowed money through bonds and other financing to build schools, renovate campuses, and fund major capital improvements. Each year, it made debt-service payments (principal and interest) from its capital fund.

By early 2026, those obligations had been fully repaid, meaning:

- The District no longer had outstanding long-term capital debt.
- Future capital revenues no longer needed to be used for debt-service payments.
- The District became one of relatively few large Florida school districts without long-term construction debt.

How was this accomplished?

Several factors contributed:

- Careful long-term financial planning.
- Consistent repayment of debt over many years.
- Strong property-tax growth in Collier County.
- Avoiding unnecessary new borrowing while paying off existing obligations.

What are the positive outcomes of being free from debt?

Being debt-free gives the District more flexibility with capital money. Benefits include:

- No annual principal and interest payments.
- Continue to support the tax-neutral referendum which shifts funding from capital to operating.
- More capital funding available for maintenance, buses, technology, and facility improvements.
- Greater financial stability during future capital planning.
- Improved ability to maintain school facilities without taking on additional borrowing.

Why can't the District simply use those savings for teacher salaries?

This is the most common misconception.

Florida law separates school funding into two major "buckets":

- **Operating funds** pay for teachers, staff, utilities, classroom supplies, transportation, and daily operations.
- **Capital funds** pay for buildings, renovations, buses, technology, equipment, and construction debt.

Even after becoming debt-free, the capital money that had been used for debt payments cannot simply be redirected to salaries, because state law restricts those funds to capital purposes.

Connection to the tax-neutral referendum

The District's debt-free status helped support a voter-approved tax-neutral referendum that renewed in fiscal year 2025–26.

Rather than increasing taxes, the referendum shifted 0.35 mills of property-tax authority from Capital Funds and into Operating Funds.

The District estimates this shift provides about $60 million per year for operating expenses (such as employee compensation and educational programs) while keeping the overall tax rate the same. Paying off the capital debt was an important factor in making this shift possible.

An important distinction

Although the District became debt-free on the capital side, it still faced significant operating budget challenges. For the 2025–26 fiscal year, Collier County Public Schools projected an operating deficit of about $42.2 million, driven by rising costs for salaries, benefits, utilities, insurance, and opening new schools.

In short, becoming debt-free in February 2026 was a major financial achievement for the District. It strengthened the District's long-term capital finances and enabled greater flexibility in how local tax authority could be allocated, but it did not eliminate the operating budget challenges facing the school system.

District Performance Measures and Outcomes

District Standardized Test Scores

Collier County Public Schools (CCPS) demonstrates strong and consistent performance on standardized assessments, reflecting the District's commitment to academic excellence and continuous improvement. Student achievement is measured through Florida's statewide assessment system, including the Florida Assessment of Student Thinking (FAST) for English Language Arts (ELA) and Mathematics, as well as End-of-Course (EOC) exams and science assessments.

Across all tested areas, CCPS students perform at high levels of proficiency, with approximately 60% to over 70% of students meeting or exceeding grade-level standards. Districtwide performance indicates particularly strong outcomes in mathematics and solid achievement in reading, positioning CCPS among the higher-performing districts in Florida.

Recent results show positive academic trends, with measurable gains across multiple grade levels and subjects. Improvements have been observed in both ELA and mathematics, including notable increases in middle school math performance and continued growth on high school EOC exams such as Algebra I and Geometry. Additionally, the FAST progress monitoring system (PM1, PM2, PM3) demonstrates ongoing student growth throughout the academic year, highlighting the effectiveness of instructional practices and interventions.

CCPS performance remains at or above state averages in most subject areas, contributing directly to the District's consistent "A" rating under Florida's accountability system. These outcomes reflect a comprehensive approach to instruction that emphasizes data-driven decision-making, targeted interventions, and continuous monitoring of student progress.

Key factors supporting student success include:

- Frequent progress monitoring and use of assessment data to guide instruction
- Collaborative professional learning communities (PLCs)
- Targeted academic support for struggling students
- Access to advanced coursework and enrichment opportunities

Overall, Collier County Public Schools' standardized test results demonstrate strong student achievement, sustained improvement, and alignment with state standards, reinforcing the District's position as a high-performing educational system focused on preparing students for lifelong success.

English Language Arts

FAST English Language Arts, Grades 3-10

- What it is: Florida's statewide English Language Arts assessment (grades 3–10)
- Purpose: Measures reading comprehension, vocabulary, and writing skills
- Format: Computer-based, adaptive (difficulty adjusts to student responses)
- Frequency: Administered 3 times yearly (PM1, PM2, PM3) to track progress
- Scoring: Performance levels 1–5 (Level 3 = grade level proficiency)
- Use: Guides instruction, tracks growth, and supports school accountability

FAST ELA										
Grade	Subject	Collier			Florida			CCPS-FL Difference		
		SY 2025	SY 2024	SY 2023	SY 2025	SY 2024	SY 2023	SY 2025	SY 2024	SY 2023
3	ELA	62%	60%	56%	57%	55%	50%	5%	5%	6%
4	ELA	62%	57%	65%	56%	53%	58%	6%	4%	7%
5	ELA	62%	58%	60%	56%	55%	54%	6%	3%	6%
6	ELA	63%	57%	51%	60%	54%	47%	3%	3%	4%
7	ELA	62%	53%	52%	57%	50%	47%	5%	3%	5%
8	ELA	60%	56%	47%	55%	51%	47%	5%	5%	0%
9	ELA	61%	54%	50%	56%	53%	48%	5%	1%	2%
10	ELA	61%	58%	52%	58%	53%	50%	3%	5%	2%

Mathematics

FAST Mathematics, Grades 3-8

- What it is: Florida's statewide Mathematics assessment (grades 3–8)
- Purpose: Measures problem-solving, number sense, algebraic thinking, geometry, and data skills

Format: Computer-based, adaptive (difficulty adjusts to student responses)

- Frequency: Administered 3 times yearly (PM1, PM2, PM3) to track progress
- Scoring: Performance levels 1–5 (Level 3 = grade level proficiency)
- Use: Guides instruction, monitors growth, and evaluates math readiness

FAST Math										
Grade	Subject	Collier			Florida			CCPS-FL Difference		
		SY 2025	SY 2024	SY 2023	SY 2025	SY 2024	SY 2023	SY 2025	SY 2024	SY 2023
3	Math	68%	66%	67%	63%	60%	59%	5%	6%	8%
4	Math	71%	69%	74%	62%	58%	61%	9%	11%	13%
5	Math	70%	67%	70%	57%	56%	55%	13%	11%	15%
6	Math	73%	70%	70%	60%	56%	54%	13%	14%	16%
7	Math	80%	72%	75%	50%	47%	48%	30%	25%	27%
8	Math	53%	45%	52%	57%	54%	55%	-4%	-9%	-3%

B.E.S.T Algebra 1 EOC

- What it is: Florida's statewide end-of-course mathematics exam for Algebra 1
- Purpose: Measures problem-solving, equations, functions, linear relationships, and algebraic reasoning skills
- Format: Computer-based, adaptive (difficulty adjusts to student responses)
- Frequency: Administered at the end of the Algebra 1 course (typically once per year)
- Scoring: Performance levels 1–5 (Level 3 = grade level proficiency)
- Use: Required for graduation eligibility, guides instruction, and evaluates student readiness

B.E.S.T. Alegbra 1										
Grade	Subject	Collier			Florida			CCPS-FL Difference		
		SY 2025	SY 2024	SY 2023	SY 2025	SY 2024	SY 2023	SY 2025	SY 2024	SY 2023
All	Algebra 1	72%	67%	68%	60%	55%	53%	12%	12%	15%

B.E.S.T Geometry EOC

- What it is: Florida's statewide end-of-course mathematics exam for Geometry
- Purpose: Measures understanding of geometric concepts, including congruence, similarity, transformations, measurement, and data analysis
- Format: Computer-based, includes multiple-choice, multi-select, and open-response questions
- Frequency: Administered at the end of the Geometry course (typically once per year)
- Scoring: Performance levels 1–5 (Level 3 = passing/grade level proficiency)
- Use: Required for course completion, guides instruction, and evaluates student readiness

B.E.S.T. Geometry										
Grade	Subject	Collier			Florida			CCPS-FL Difference		
		SY 2025	SY 2024	SY 2023	SY 2025	SY 2024	SY 2023	SY 2025	SY 2024	SY 2023
All	Geometry	62%	63%	62%	55%	53%	49%	7%	10%	13%

Science

Science Statewide Assessment

- What it is: Florida's statewide science assessment for students in grades 5 and 8
- Purpose: Measures understanding of scientific concepts, including life science, physical science, earth/space science, and scientific inquiry
- Format: Computer-based, includes multiple-choice and open-response questions
- Frequency: Administered once per year (spring)
- Scoring: Performance levels 1–5 (Level 3 = grade level proficiency)
- Use: Evaluates student understanding of science standards, guides instruction, and supports school accountability

Statewide Science Assessment										
Grade	Subject	Collier			Florida			CCPS-FL Difference		
		SY 2025	SY 2024	SY 2023	SY 2025	SY 2024	SY 2023	SY 2025	SY 2024	SY 2023
5	Science	64%	61%	62%	55%	53%	51%	9%	8%	11%
8	Science	55%	51%	45%	49%	49%	44%	6%	2%	1%

Biology 1 EOC

- What it is: Florida's statewide end-of-course science exam for Biology 1
- Purpose: Measures understanding of biological concepts, including cells, genetics, evolution, ecology, and scientific inquiry
- Format: Computer-based, includes multiple-choice, multi-select, and open-response questions
- Frequency: Administered at the end of the Biology 1 course (typically once per year)
- Scoring: Performance levels 1–5 (Level 3 = passing/grade level proficiency)
- Use: Required for graduation eligibility, guides instruction, and evaluates student readiness

Biology End of Course										
Grade	Subject	Collier			Florida			CCPS-FL Difference		
		SY 2025	SY 2024	SY 2023	SY 2025	SY 2024	SY 2023	SY 2025	SY 2024	SY 2023
All	Biology	73%	73%	69%	71%	66%	63%	2%	7%	6%

Social Studies

Civics EOC

- What it is: Florida's statewide end-of-course social studies exam for Civics (typically taken in middle school)
- Purpose: Measures understanding of government, the Constitution, rights and responsibilities of citizens, and civic participation
- Format: Computer-based, includes multiple-choice, multi-select, and open-response questions
- Frequency: Administered at the end of the Civics course (typically once per year)
- Scoring: Performance levels 1–5 (Level 3 = passing/grade level proficiency)
- Use: Required for course completion, supports instruction, and evaluates student readiness in civics knowledge

Civics End of Course										
Grade	Subject	Collier			Florida			CCPS-FL Difference		
		SY 2025	SY 2024	SY 2023	SY 2025	SY 2024	SY 2023	SY 2025	SY 2024	SY 2023
All	M/J Civics	75%	68%	68%	71%	67%	66%	4%	1%	2%

U.S. History EOC

- What it is: Florida's statewide end-of-course social studies exam for U.S. History (typically taken in high school)
- Purpose: Measures understanding of U.S. historical events, themes, and concepts from Reconstruction to the present
- Format: Computer-based, includes multiple-choice, multi-select, and open-response questions
- Frequency: Administered at the end of the U.S. History course (typically once per year)
- Scoring: Performance levels 1–5 (Level 3 = passing/grade level proficiency)
- Use: Required for course completion, supports instruction, and evaluates student readiness in U.S. history

History End of Course										
Grade	Subject	Collier			Florida			CCPS-FL Difference		
		SY 2025	SY 2024	SY 2023	SY 2025	SY 2024	SY 2023	SY 2025	SY 2024	SY 2023
All	U.S. History	72%	70%	66%	71%	67%	62%	1%	3%	4%

District Graduation Rates

Collier County Public Schools (CCPS) has consistently demonstrated strong and improving graduation outcomes over the past three years, with rates exceeding the State of Florida average each year. The District's performance reflects a continued focus on student achievement, early intervention, and monitoring progress toward graduation.

Graduation Rate Comparison: District vs. State Chart

Graduation Rates							
	SY 2019	SY 2020	SY 2021	SY 2022	SY 2023	SY 2024	SY 2025
CCPS	91.9%	92.2%	92.6%	91.5%	91.5%	91.3%	94.4%
Florida	86.9%	90.0%	90.1%	87.3%	88.0%	89.7%	92.2%
CCPS-FL Difference	**5.0%**	**2.2%**	**2.5%**	**4.2%**	**3.5%**	**1.6%**	**2.2%**

Trend Analysis

- **Consistently Above State Average:**
  CCPS has outperformed the State of Florida in each of the past four years, maintaining a gap ranging from approximately 1.6 to 5 percentage points higher than the state average.
- **Stable Performance Followed by Significant Growth:**
  From 2022 through 2024, graduation rates remained stable at just above 91%. In 2025, the District experienced a notable increase to 94.4%, representing the highest graduation rate in District history.
- **Statewide Improvement Trend:**
  Florida's graduation rate has also increased over this period, reaching 92.2% in 2025, reflecting broader statewide academic gains while still trailing Collier County's performance.

The District attributes its strong graduation outcomes to several strategic practices:

- Early identification and monitoring of at-risk students, beginning in the early years of high school
- Regular data analysis and progress tracking, including course performance and assessment completion
- Targeted academic interventions and support programs for students needing assistance
- Expanded access to advanced coursework and career pathways, increasing student engagement and completion rates

District leadership emphasizes that graduation success is the result of continuous monitoring throughout a student's academic career, rather than efforts limited to the senior year.

Overall, Collier County Public Schools has maintained high and improving graduation rates, consistently exceeding the Florida average, and achieving record performance in the most recent year. This sustained success highlights the District's commitment to student achievement, effective instructional practices, and proactive support systems that ensure students remain on track to graduate within four years.

Free and Reduced Meals

Free and Reduced Meals									
	Enrolled	Paying Student	Paying %	Free Student	Free %	Reduced Price Student	Reduced Price %	Free and Reduced Eligible Student	Free and Reduced Eligible %
SY 2024	43,778	20,732	47.36%	23,046	52.64%	0	0.00%	23,046	52.64%
SY 2025	43,002	19,704	45.82%	21,850	50.81%	1,448	3.37%	23,298	54.18%
SY 2026	41,601	22,769	54.73%	15,918	38.26%	2,914	7.00%	18,832	45.27%

Collier County Public Schools (CCPS) participates in the National School Lunch Program (NSLP), a federally funded program administered by the U.S. Department of Agriculture (USDA) and the State of Florida.

How the Program Works

- The program provides nutritionally balanced meals to students during the school day.
- Meals are offered at no cost, reduced price, or full price, depending on household eligibility.
- Families typically must complete an application each school year so the district can determine eligibility. Eligibility for Free or Reduced Meals

Eligibility is primarily based on household income and family size, using federal poverty guidelines:

- Free meals: Household income at or below 130% of the federal poverty level
- Reduced-price meals: Household income between 130% and 185% of the federal poverty level Some students automatically qualify for free meals without an application, including those who:
- Receive SNAP (food assistance) or TANF benefits
- Are homeless, migrant, in foster care, or enrolled in Head Start Community Eligibility Provision (CEP)

Many schools in Collier County participate in the Community Eligibility Provision (CEP):

- CEP allows certain schools with higher poverty levels to provide free breakfast and/or lunch to all students, regardless of individual income.
- Schools qualify for CEP based on the percentage of students already identified as low-income through programs like SNAP or Medicaid.
- This reduces paperwork and ensures broader access to meals.

Current Structure in Collier County

- Breakfast: Offered at no cost to all students districtwide.
- Lunch:
    - Some schools provide free lunch to all students (CEP schools)
    - Others operate on a paid system, where eligibility determines free, reduced, or full-price meals

Florida Statewide District School Grades

Collier County Public Schools (CCPS) continues to demonstrate exceptional academic performance, as reflected in both district-wide and school-level grades assigned through Florida's accountability system. The Florida Department of Education evaluates schools and districts annually using an A–F grading scale, based on student achievement, learning gains, graduation rates, and acceleration success in advanced coursework.

The District has consistently earned an "A" grade, placing it among the top-performing school districts in Florida. In both the 2023–2024 and 2024–2025 school years, CCPS maintained its "A" rating and improved its statewide standing, ranking among the top 10 districts. This sustained performance is particularly notable given the increased rigor of the state's assessment and grading criteria in recent years.

At the school level, performance is equally strong and broadly distributed across the District. Most schools—approximately 94% to 98%—have earned grades of "A" or "B" in recent years, with no traditional public schools receiving a "D" or "F". Many schools have also demonstrated year-over-year improvement, advancing to higher grade classifications and reflecting continuous progress across all levels.

These results highlight the District's commitment to academic excellence, data-driven instruction, and targeted student support. Strong performance across multiple accountability measures indicates that student achievement gains are not isolated, but rather consistent across subjects, grade levels, and student populations.

Overall, Collier County Public Schools' consistent "A" rating, high-performing schools, and upward trends in achievement underscore its position as a leader in public education in Florida, delivering high-quality outcomes for students and maintaining a strong foundation for continued success.

Elementary School Grades

School Grade				
Elementary School	**SY 2026**	**SY 2025**	**SY 2024**	**SY 2023**
AVALON ELEMENTARY SCHOOL	B	B	C	B
AVE MARIA ELEMENTARY SCHOOL*				
BEAR CREEK ELEMENTARY SCHOOL*	A			
BIG CYPRESS ELEMENTARY SCHOOL	A	A	A	A
CALUSA PARK ELEMENTARY SCHOOL	A	A	A	A
CORKSCREW ELEMENTARY SCHOOL	A	A	A	A
EDEN PARK ELEMENTARY SCHOOL	A	B	B	B
ESTATES ELEMENTARY SCHOOL	A	A	A	A
GOLDEN GATE ELEMENTARY SCHOOL	A	B	A	A
GOLDEN TERRACE ELEMENTARY SCHOOL	B	B	B	B
HERBERT CAMBRIDGE ELEMENTARY SCHOOL	A	B	A	B
HIGHLANDS ELEMENTARY SCHOOL	A	B	A	A
LAKE PARK ELEMENTARY SCHOOL	A	A	A	A
LAKE TRAFFORD ELEMENTARY SCHOOL	A	B	C	B
LAUREL OAK ELEMENTARY SCHOOL	A	A	A	A
LAVERN GAYNOR ELEMENTARY	A	A	A	B
LELY ELEMENTARY SCHOOL	A	A	A	B
MANATEE ELEMENTARY SCHOOL	A	A	A	B
MIKE DAVIS ELEMENTARY SCHOOL	A	A	B	B
NAPLES PARK ELEMENTARY SCHOOL	A	A	A	A
OSCEOLA ELEMENTARY SCHOOL	A	A	A	A
PALMETTO ELEMENTARY SCHOOL	A	A	B	A
PARKSIDE ELEMENTARY SCHOOL	A	A	B	B
PELICAN MARSH ELEMENTARY SCHOOL	A	A	A	A
PINECREST ELEMENTARY SCHOOL	C	A	A	B
POINCIANA ELEMENTARY SCHOOL	A	A	B	A
SABAL PALM ELEMENTARY SCHOOL	A	A	B	A
SEA GATE ELEMENTARY SCHOOL	A	A	A	A
SHADOWLAWN ELEMENTARY SCHOOL	A	A	B	B
TOMMIE BARFIELD ELEMENTARY SCHOOL	A	A	A	A
VETERANS MEMORIAL ELEMENTARY SCHOOL	A	A	A	A
VILLAGE OAKS ELEMENTARY SCHOOL	A	B	A	A
VINEYARDS ELEMENTARY SCHOOL	A	A	A	A
*Not graded due to school's recent opening				

Middle School Grades

School Grade				
Middle School	**SY 2026**	**SY 2025**	**SY 2024**	**SY 2023**
CORKSCREW MIDDLE SCHOOL	A	A	B	B
CYPRESS PALM MIDDLE SCHOOL	A	A	B	C
EAST NAPLES MIDDLE SCHOOL	A	A	A	B
GOLDEN GATE MIDDLE SCHOOL	A	A	B	B
GULFVIEW MIDDLE SCHOOL	A	A	A	A
IMMOKALEE MIDDLE SCHOOL	B	B	C	C
MANATEE MIDDLE SCHOOL	A	A	B	B
NORTH NAPLES MIDDLE SCHOOL	A	A	A	A
OAKRIDGE MIDDLE SCHOOL	A	A	A	A
PINE RIDGE MIDDLE SCHOOL	A	A	A	A

High School Grades

School Grade				
High School	**SY 2026**	**SY 2025**	**SY 2024**	**SY 2023**
AUBREY ROGERS HIGH SCHOOL	A	A	A	
BARRON COLLIER HIGH SCHOOL	A	A	A	A
EVERGLADES CITY SCHOOL	A	C	B	A
GOLDEN GATE HIGH SCHOOL	B	B	A	B
GULF COAST HIGH SCHOOL	A	A	A	A
IMMOKALEE HIGH SCHOOL	B	B	B	C
LELY HIGH SCHOOL	B	A	B	B
LORENZO WALKER TECHNICAL HIGH SCHOOL	A	A	A	A
NAPLES HIGH SCHOOL	A	A	B	B
PALMETTO RIDGE HIGH SCHOOL	B	A	A	B

Charter School Grades

School Grade				
Charter School	**SY 2026**	**SY 2025**	**SY 2024**	**SY 2023**
AUTISM COLLIER CHARTER SCHOOL*				
BRIDGEPREP ACADEMY COLLIER	B	C	C	D
INNOVATION PREPARATORY ACADEMY	A	B	B	A
GULF COAST CHARTER ACADEMY SOUTH	C	C	C	B
MARCO ISLAND ACADEMY	A	A	A	A
MARCO ISLAND CHARTER MIDDLE	A	A	A	A
MASON CLASSICAL ACADEMY	A	A	A	A
NAPLES CLASSICAL ACADEMY	A	A	B	B
OPTIMA CLASSICAL ACADEMY*	I			
RCMA IMMOKALEE COMMUNITY ACADEMY	A	A	A	B
*Not graded due to school's recent opening				

GLOSSARY OF TERMS AND ACRONYMS

School District Terms

AD VALOREM TAX

A tax levied on the assessed value (net of exemptions) of real and personal property, commonly referred to as property taxes. The amount of tax is based on the property's value and is determined by multiplying the taxable assessed value of the property by the millage rate. The millage rate of taxation is based on $1 for every $1,000 of assessed property value.

ADMINISTRATION

Activities whose main purpose is the general regulation, direction, and control of the affairs of the school system. The administration is responsible for providing instructional leadership and developing, implementing, and evaluating school district policies.

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: appropriation is usually limited in amount and time as to when it may be expended.

AMERICAN RESCUE PLAN (ARP)

Florida's ARP state plan was approved on December 30, 2021. The plan advanced existing Covid-19 pandemic related education initiatives including:

- Addressing and mitigating learning loss through targeted interventions
- Closing achievement gaps through highly qualified afternoon and summer programs
- Building student resiliency by enhancing student service and wraparound support

ASSESSED VALUATION

The value placed on a given real estate property by the County Property Appraiser, as a basis for levying property taxes.

AVAILABLE (UNDESIGNATED) FUND BALANCE

Funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

BALANCE SHEET

A summarized statement, at a given date, of the financial position of a school system per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance. It is properly classified to exhibit the financial condition of the entity as of a specific date.

BASE STUDENT ALLOCATION (BSA)

The foundational amount of funding provided per student in a school funding formula, used to support the basic cost of education before additional adjustments or supplements are applied.

B.E.S.T. (BENCHMARKS FOR EXCELLENT STUDENT THINKING)

The State's educational standards and the associated standardized assessments to track student progress in English Language Arts (ELA) and mathematics from VPK through high school.

BONDED DEBT

The portion of the school district debt that is covered by outstanding bonds of the district is sometimes called *Funded Debt*.

BUDGET

A financial plan for the operation of a school district, outlining the estimates of proposed funding sources and expenditures for a fiscal year, which is established to meet the goals of the district.

- **Adopted Budget:** the budget formally adopted by the school board after a final public hearing in September and submitted to the Florida Department of Education for approval. It serves as the approved financial plan for the operation of a school district for the fiscal year.
- **Preliminary Budget:** materials assembled in the early stages of budget preparation to be used for in-house budget review sessions.
- **Revised Budget:** an increase or decrease to the initial budget (original amount as adopted by the governing body).
- **Proposed/Tentative Budget:** The superintendent's formal budget recommendation as delivered to the school board pursuant to law prior to the first public hearing on the budget in July (tentative budget hearing). Expenditures may be legally incurred against this budget until the adoption of the approved budget at the final public hearing in September.
- **Final Budget:** is the budget adopted at the second public hearing (final budget hearing), held in September. At this hearing, the board sets the millage rates used for tax collections and the total budget amounts for each fund.

BUDGET AMENDMENT

An administrative procedure used to revise a budgeted amount after the district has adopted the annual budget.

BUDGET CALENDAR

A schedule of key dates, which a government follows in the preparation and adoption of the budget. In Florida, the Truth-in-Millage (TRIM) Law sets many of the crucial dates for budgeting.

BUDGETARY CONTROL

The control or management of the business affairs of a school district in accordance with an approved budget, including a responsibility to keep expenditures within the authorized amounts.

CAPITAL OUTLAY

Expenditures on equipment, vehicles, machinery, etc. last for more than one fiscal year and are capitalized rather than expensed in the year they are incurred.

CAPITAL OUTLAY AND DEBT SERVICE (CO&DS)

Funds derived from motor vehicle license revenue and allocated by the Florida Office of Educational Facilities, Budgeting, and Financial Management, which may be used in acquiring, building, remodeling, furnishing, equipping, or maintaining capital outlay projects.

CAPITAL PROGRAM

A plan for capital expenditures to be incurred each year and over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project or other contemplated expenditure in which the school system is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECTS FUNDS

Funds that are used to account for financial resources to be used for the acquisition or construction of major capital facilities and equipment. There are statutory and regulatory restrictions on the use of these funds.

CARRY FORWARD

Unspent budget funds brought forward from the prior year available for use in the next fiscal year for schools, projects, and specific purposes.

CATEGORICAL PROGRAMS

Specific educational programs or initiatives set forth by the State for which state funding allocations are earmarked.

CERTIFICATES OF PARTICIPATION (COP)

A form of lease-purchase agreement whereby the cost of a major capital expenditure can be spread over a predetermined number of years. It is similar to bond financing; however, COP is dependent on the appropriation of funds each year to cover the amount of payments required that year. For this reason, it is a somewhat higher risk for the investor and normally demands a somewhat higher interest rate than a bond. It is a mechanism for obtaining capital, which provides long-term financing through a lease with an option to purchase or a conditional sale agreement; no repayment source is connected to issuance.

CERTIFIED TAXABLE VALUE

The annual property assessed tax value (less exemptions) that is certified by the County Property Appraiser and used to calculate property taxes due to the State Department of Revenue.

CHARTER SCHOOLS

Charter schools are public schools authorized as part of Florida's program of public education that operate under a performance contract with the local school board. Individuals, teachers, parents, a municipality, or a legal entity organized under the laws of the state may initiate a proposal for a charter school.

CLASS SIZE REDUCTION (CSR)

A strategy or funding initiative aimed at lowering the number of students in a classroom to allow for more individualized instruction, increased teacher attention, and improved learning outcomes.

COMPARABLE WAGE FACTOR (CWF)

An adjustment used in school funding formulas to account for regional differences in labor costs, ensuring that districts in higher-cost areas receive additional funding to offer competitive salaries.

CONSOLIDATED PLANNING

A process implemented by the district to leverage general and special revenue funds and human capital to support student achievement and development, through collaboration and cooperation among district departments and schools.

CONTRACT SERVICES

Labor, material, and other services rendered by personnel who are not employees of the school system.

DEBT

An obligation resulting from the borrowing of money or the purchase of goods and services. Debts of the school system include bonds, warrants, notes, etc.

DEBT SERVICE

The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

DEBT SERVICE FUNDS

Funds used to account for the accumulation of resources for, and the payment of, principal and interest obligations arising from the issuance of bonds or other forms of general long-term debt.

DEFICIT (DEFICIT SPENDING)

The amount by which spending exceeds revenue over a particular period.

DEPARTMENT

The basic organizational unit of government, which is functionally unique in its delivery of services.

DEPARTMENT OF EDUCATION (FLDOE)

A governmental agency, which administers, coordinates, and establishes policy for most federal/state and local assistance to education. The DOE serves as the single repository of education data from school districts, community colleges, universities, and independent postsecondary institutions – allowing for the tracking of student performance across time and varying education sectors. This agency also establishes policies related to government financial aid for education, administers the distribution of those funds, and monitors their use. In addition, the FLDOE enforces rules and regulations put in place to ensure equal access to education for every individual.

DEPARTMENT OF REVENUE (FLDOR)

A governmental agency that is responsible for the accounting, finance, planning, organization, and control of areas such as general tax administration and property tax oversight. One of the primary duties of the FLDOR is to oversee Florida's property tax system to ensure accuracy, uniformity, and fairness in property valuation.

DISCRETIONARY MILLAGE

A tax levied by local school boards but set by the Legislature as part of the Florida Education Finance Program (FEFP). The Legislature establishes the maximum millage that each school district can levy each year.

DISTRICT SCHOOL BOARD OF COLLIER COUNTY (DSBCC)

The elected body was created in compliance with Florida State law and vested by the Florida Constitution with the responsibility to operate, control, and supervise all free public schools within the district. It exercises all powers and duties assigned by law, operating also under the regulation of the Florida Board of Education.

EDUCATIONAL ENRICHMENT ALLOCATION (EEA)

Provides funding to assist school districts in delivering activities and services that increase academic achievement for K-12 students. In Florida, for example, the EEA (formerly known as Supplemental Academic Instruction) allocates over $800 million annually, with a focus on targeted interventions for struggling and low-performing schools.

E.L.A. (ENGLISH LANGUAGE ARTS)

An educational discipline encompassing the study and application of the English language. It is designed to develop proficiency in communication and critical thinking through six core modalities: reading, writing, listening, speaking, viewing, and visually representing information.

EMPLOYEE (OR FRINGE) BENEFITS

Contributions made by a school district to meet commitments or obligations for employees' benefits beyond salaries and wages, including the district's share of costs for social security taxes, health, and life insurance, and pension plans.

ENCUMBRANCES

Legal obligations in the form of a purchase order, contract, or formal agreement to pay for goods or services at a later date. In budgetary accounting, encumbrances are recorded as a reduction of available appropriations to ensure that when the contract is fulfilled and funds are available to pay the commitment. To encumber funds means to set aside or commit funds for a specified future expenditure.

E.O.C. (END OF COURSE)

A statewide, standardized computer-based test designed to measure a student's achievement of the state's academic standards for a specific middle or high school course, mandated by the Florida Department of Education.

ENGLISH LANGUAGE LEARNERS (ELL)

An English language learner (often capitalized as English Language Learner or abbreviated to ELL) is a person who is learning the English language in addition to his or her native language.

ENGLISH SPEAKERS OF OTHER LANGUAGES (ESOL)

The English for Speakers of Other Languages (ESOL) Program assists schools and school districts in ensuring that students with limited proficiency in the English language receive understandable instruction. The program provides English language instruction in basic subject areas.

EQUIPMENT

Moveable, non-expendable, mechanical items used for school operations. Computers, projectors, lathes, machinery, vehicles, etc., are classified as equipment. Heating and air-conditioning systems, lighting fixtures, and similar items permanently fixed to or within a building are considered part of the building.

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER)

Grant that provided direct aid to state and local education agencies to help safely reopen and sustain the operation of schools and addressed the impact of Covid-19 on schools.

EXCEPTIONAL STUDENT EDUCATION (ESE)

Services are necessary for exceptional students to benefit from education. Exceptional students include students who are gifted and students with disabilities who are mentally handicapped, speech and language impaired, deaf, or hard of hearing, visually impaired, dual sensory impaired, physically impaired, emotionally handicapped, specific learning disabled, hospital and homebound, autistic or developmentally delayed.

EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION

Funding set aside to support the additional services, staffing, and resources needed to educate students with disabilities or special needs.

EXPENDITURES

The amount of money paid or under obligation to be paid, for current expenses, capital outlay, and debt service. A nonrecurring expenditure is a payment that is made for a service or asset that may or may not be acquired again in the future. Recurring expenditure relates to an ongoing obligation for anticipated, routine costs with a regular payment pattern.

FAMILY EMPOWERMENT SCHOLARSHIPS

Family Empowerment Scholarships are publicly funded to help families send their child(ren) to a participating private school based on two branches of eligibility. Eligibility are as follows:

- Family Empowerment Scholarship for Education Options (FES EO). This branch of the scholarship eligibility provides additional educational options for all K-12 students, such as attending a participating private school. Families apply and then renew annually through one of the approved scholarship funding organizations (SFO), which are responsible for determining and distributing funding. FES EO also offers families of eligible students, the option to receive a $750 scholarship to provide transportation to a public school, different from the school to which the student was assigned.
- Family Empowerment Scholarship for Students with Unique Abilities (FES UA). This branch of the scholarship program is designed to offer families of students with disabilities, as young as 3 years of age, access to additional education options. Families apply, and annually renew for participation in FES UA through one of the approved SFOs, which are responsible for determining eligibility, awarding, and distributing funding to eligible student accounts and approving eligible expenditures.

F.A.S.T. (FLORIDA ASSESSMENT OF STUDENT THINKING)

The State's mandatory standardized testing system for public school students in VPK through grade 10, which measures mastery of reading and mathematics.

FEDERAL REVENUE

Revenue provided by the federal government. Expenditures paid with federal revenue are identifiable as federally supported expenditures.

FEDERALLY CONNECTED STUDENT SUPPLEMENT

Additional funding provided to school districts to support students whose families are connected to federal activities (such as military service or living on federal lands) which help offset the unique financial and educational challenges these districts may face.

FEFP EQUATION

The formula used by the state of Florida to calculate how much funding each school district receives, based on factors such as student enrollment, program participation (e.g., ESE, ESOL), cost adjustments, and local revenue contributions to ensure equitable distribution of education funds.

FINANCIAL AND PROGRAM COST ACCOUNTING AND REPORTING FOR FLORIDA SCHOOLS (REDBOOK)

A manual adapted from the Florida Department of Education providing school districts with a uniform chart of accounts for budgeting and financial reporting. This guide establishes a comprehensive structure for the reporting of educational fiscal data and is commonly referred to as the Redbook.

FISCAL YEAR (FY)

A twelve-month period to which the annual budget applies. At the end of this period, a school system determines its financial position and the results of its operations. The District School Board of Collier County operates on a fiscal year that begins on July 1 and ends on June 30.

FIXED ASSETS

Assets such as land, buildings, improvements, machinery, furniture, and equipment which have a useful life greater than one year and are capitalized rather than expensed in the year they are incurred. The term "fixed" denotes the probability or intent to continue using, or possession of the asset and does not indicate immobility of the asset.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Determines the budget appropriation for each school district, including both state and local revenue sources. The FEFP uses a formula to recognize varying local property tax bases, varying program factor costs, district cost differentials, and differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population. The total amount of FEFP money for a school district is determined by the weighted full-time equivalent students anticipated in the district for the school year, adjusted by cost differentials and other FEFP factors that may apply. During the fiscal year, student counts are taken, and actual funding is adjusted based on actual enrollment. Within the FEFP formula funding for operations, funds for transportation, instructional materials, and other items on a restricted basis are provided.

FLORIDA LOTTERY ALLOCATIONS

Allocations distributed to Florida schools from the Education Enhancement Lottery Trust Fund. This allocation includes a discretionary lottery amount to be used to fund programs or initiatives within a school district and an amount that can only be used for school recognition rewards to schools eligible through the Florida School Recognition Program.

FLORIDA PRICE LEVEL INDEX (FPLI)

Used as a cost-of-living index to determine the Comparable Wage Factor (CWF) for each school district.

FLORIDA RETIREMENT SYSTEM (FRS)

The state retirement system was established in December 1970 to consolidate the then-existing pension plans and provide a retirement, disability, and survivor benefit program for participating state and local government employees. Today, the FRS is a single retirement system consisting of two primary retirement plans:

- **Investment Plan** - gives members various options to invest their funds.
- **Pension Plan** - guarantees benefits paid at retirement based on a formula determined by the plan. Since FY11-12, public employees in Florida have been required to contribute 3% of their salary to fund the FRS.

FULL-TIME EQUIVALENT (FTE) STAFF

A full-time equivalent position, sometimes referred to as an *FTE unit,* is equal to an individual working the full number of daily allotted hours for the required workdays in a work year for a given position classification. A full work year may vary from 180 to 250 workdays, depending on the effect of school calendars on individual position classifications. A full workday is set by definition and agreement and is currently 7.5 or 8 hours depending on the job classification and requirements. Part-time positions may be converted to the decimal equivalent of a full-time position based on 2,080 hours per year (e.g., a part-time assistant working for 20 hours per week = 0.5 of a full-time position).

FULL-TIME EQUIVALENT (FTE) STUDENT

A unit used to represent one student enrolled in a full-time instructional program, with part-time or partial enrollments converted into fractional values for funding and reporting purposes.

FTE - WEIGHTED (WFTE)

The total student enrollment after applying program-specific weights to each FTE, reflecting the differing costs of providing education services and serving as a key factor in calculating school funding allocations.

FUNCTION

An accounting term used to classify the overall purpose or objective of an expenditure. Functions are group related activities aimed at accomplishing a major service or regulatory responsibility.

FUND

A self-balancing group of accounts in which transactions relating to a particular purpose or funding source may be segregated for improved accountability.

FUND BALANCE

The difference between a governmental fund's current assets and current liabilities in at fiscal year-end. Florida law requires school districts to have certain levels of fund balance to maintain fiscal stability.

GENERAL FUND

The primary operating fund of the district. It is used to account for all financial resources except those required to be accounted for in other funds. Most of the day-to-day operations of a school district such as salaries for teachers and supplies for classrooms are charged to the General Fund.

GRANT

Contributions of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose; they may be classified as either operational or capital, depending on the grantee.

HOMESTEAD EXEMPTION

A reduction applied to the assessed value of a home used as the primary residence of the taxpayer. For the purposes of determining school taxes, the current dollar value of a Homestead Exemption is $25,000. The additional $25,000 of exemption authorized by the amendment approved by voters in January 2008 does not apply to school taxes.

IMPACT FEES

County fees which can be used for equipment purchases, site acquisitions, and the construction or expansion of new facilities for enrollment increases.

INDIRECT COSTS

Costs which are necessary for the operation of the organization, and cannot be directly assigned to one service, program, or function. For example, the custodial staff of a school may clean areas used jointly by individuals performing instruction, instructional support, or general support functions.

INTER-FUND TRANSFERS

Amounts transferred from one fund to another fund.

INTERNAL AUDIT

An appraisal activity within an agency that determines the adequacy of the system of internal control, verifies and safeguards assets, determines the reliability of the accounting and reporting system, ascertains compliance with existing policies and procedures, and appraises the performance of activities and work programs.

INTERNAL SERVICE FUNDS

Funds used to account for the financing of goods or services provided by other departments of the governmental unit on a cost-reimbursement basis.

LEVY

Verb: To impose taxes or special assessments.

Noun: The total of taxes or special assessments imposed by a governmental unit. The imposition of taxes or special assessments for the support of government activities; also, the total of taxes, special assessments, or service charges imposed by a governmental unit.

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

LOST AND DAMAGED TEXTBOOKS

Revenue received for the cost of replacing textbooks, lost, or damaged so that inventories are maintained at prescribed levels.

MAINTENANCE OF PLANT

Activities related to keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacement of property (anything less than the replacement of a total building).

MATERIALS (SUPPLIES)

Expendable items, necessary to conduct day-to-day operations that become consumed, worn out, or deteriorated by use. These can also be items that lose their identity through fabrication or incorporation into different or more complex units or substances.

MENTAL HEALTH ASSISTANCE ALLOCATION

Dedicated funding provided to support schools in delivering mental health services, resources, and programs that promote students' emotional well-being and academic success.

MILL

Rate of taxation which is based on dollars per thousand of assessed taxable value. A mill is one-tenth of a cent ($.001), one thousandth of one dollar or $1 for every $1,000 of taxable value.

MILLAGE RATE

The ad valorem tax rate, expressed in mills, is to be paid on each dollar of a property's assessed taxable value that is established by the governing authority each fiscal year.

- **Capital Outlay Millage** - local property tax which can be levied by local school districts for construction, remodeling, maintenance, renovation, or repair of new and existing facilities, or for purchase, lease-purchase, or lease of property and equipment.
- **Debt Service Millage -** optional voted property tax levied for the purpose of retiring a bond issue or repaying a loan, limited by State Board of Education rule to six mills and twenty years duration.
- **Discretionary Local Effort Millage** - optional property tax levied to fund school district operations; maximum limit set annually by the Legislature.
- **Required Local Effort Millage** - mandatory property tax levied by school districts as local contribution for the Florida Education Finance Program (FEFP). Required Local Effort Millage rates are certified

annually by the Department of Education based on a state total determined by the Legislature and may not exceed 85 percent of a district's FEFP entitlement.

- **Voter Referendum Millage** – additional tax for school operational purposes levied only by local referendum or in a general election, and which the duration and limits are set and governed by Florida Statutes and State Constitution.

OBJECT

An accounting term used to describe the service or commodity obtained as a result of a specific expenditure. It is the lowest and most detailed level of classification of an account strip.

OPERATING REVENUE

Income from taxes, fees charged for services, interest earnings, and grant revenues used to pay for ongoing, day-to-day operations.

PER STUDENT FTE (ALLOCATION)

An appropriation given to each school and used to pay for such items as supplies and equipment. This amount is initially based on student enrollment during the first month of school.

PER STUDENT FTE (EXPENDITURE)

An accepted and commonly used norm to compare expenditures between school districts, state spending, and national spending.

PRIOR PERIOD FUNDING ADJUSTMENT MILLAGE (PPFAM)

Pursuant to 1011.62(4)(e), *Florida Statutes*, the Prior Period Funding Adjustment Millage (PPFAM) offsets the unrealized Required Local Effort Millage (RLE) resulting from a tax roll decrease that occurs when the certified final tax roll is less than the tax roll used in the FEFP calculations for a prior fiscal year or years. Districts are required to levy the PPFAM millage in addition to their RLE Millage and any discretionary millage.

PROGRAM WEIGHTS/WEIGHTED FTE

An index of costs or weights assigned to programs based on the average cost of the program in the state. In most cases, a three-year average is used to determine this factor. However, in cases where a decline in a program cost factor has occurred in each of the three years, then a two-year average is used. Cost factors are used in the FEFP equation to determine each school district’s funding. The number of unweighted student FTE in each of the educational programs is multiplied by program cost factors to obtain weighted FTE.

PRORATION

A division or distribution of funding based on a proportion. The State of Florida typically pro-rates funding for school districts due to a lack of available state funding. State prorations have occurred in past fiscal years. The district prepares for a state proration by setting aside a portion of current year funding in a reserve.

PUBLIC EDUCATION AND CAPITAL OUTLAY (PECO) - GROSS UTILITIES TAX

Funds that may be used for new construction sites, site improvements, furniture, and equipment, and other educational areas that primarily serve the instructional program of the district. These funds may not be used for athletics or playgrounds.

PURCHASE ORDER

A document issued to a vendor that shows what is being purchased by a school district, the amount of the purchase, the fund from which the purchase is being made, an accounting code to which the purchase shall be applied, and the signature or initial approval of the designated personnel responsible for approving the order of goods. It encumbers the obligation by restricting all or part of the related appropriation.

PURCHASED SERVICES

Personal services rendered by personnel who are not on the payroll of the school system and other services that may be purchased by the school system.

REDBOOK

See Financial and Program Cost Accounting and Reporting for Florida Schools.

https://www.fldoe.org/finance/fl-edu-finance-program-fefp/financial-program-cost-accounting-repo.stml

REQUIRED LOCAL EFFORT (RLE)

The portion of school funding that must be raised by local property taxes, as mandated by the state, to contribute toward each district's total education funding.

RESERVE

Money or a portion of the fund balance set aside or restricted for future use or a specific purpose. Funds that are reserved in a school district budget may provide for estimated or unexpected future expenditures or to offset future losses, working capital, or other purposes.

REVENUE

Additions to the assets of a fund that are available to finance the fund's expenditures during the fiscal period. These monies are used to operate a system of schools within a district. Sources of revenue are usually categorized by agency source - federal, state, and local.

- Non-recurring Revenue - funding received in one fiscal year which may or may not be provided in the future.
- Recurring Revenue - funding that is received on a regular basis.

ROLLBACK RATE

A property tax rate for the current year, which would yield the same amount of revenue raised by the previous year's property tax rate.

SAFE SCHOOLS ALLOCATION

Funding provided to school districts to support programs and resources that enhance campus safety, including security personnel, prevention initiatives, and emergency preparedness efforts.

SALARIES

Total expenditures for hourly, daily, and monthly wages, including supplements, overtime, and sick pay.

SALARY SCHEDULE

A matrix of established pay grades based on position titles, levels of education, years of experience, and/or certain performance factors.

SALE OF ASSETS

Revenue from the sale of scrap materials and worn-out or obsolete equipment declared surplus to the needs of the school system.

SCHOOL INTERNAL FUNDS (SCHOOL ACTIVITY FUNDS)

Funds collected and disbursed by school personnel for the benefit of the school or a school-sponsored activity. These funds are accounted for by each school individually and are separately audited but are included in the financial statements of the school district as a special revenue fund since the adoption of GASB 84 in 2019.

SCHOOL RECOGNITION PROGRAM

Created by the Florida Legislature, in 1997, this program provides public recognition and financial awards to schools that have sustained high student performance or schools that demonstrate substantial improvement in student performance on the Florida Standards Assessment (FSA). Funds may be used for non-recurring bonuses to the faculty and staff, non-recurring expenditures on educational equipment or materials, or for temporary personnel to assist the school in maintaining or improving student performance. Section 1008.36(5), *Florida Statutes*.

SCHOOLS AND LIBRARIES (E-RATE) PROGRAM

Mandated by Congress in 1996 and implemented by the Federal Communications Commission (FCC) in 1997, this program makes telecommunications and information services more affordable for eligible schools and libraries by providing discounts funded by the Universal Service Fund (USF). All telecommunications service providers must contribute to the federal USF based on a percentage of their interstate and international end-user telecommunications revenues.

SELF-INSURED RETENTION (SIR)

A specified amount, usually in a liability insurance policy, that the insured must pay before the insurance company (insurer) pays claims. It is different from a deductible, which is subtracted from a policy's limits.

SPECIAL REVENUE FUNDS

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. Special revenue funds should not be used to account for resources held in trust for individuals, private organizations, or other governments. The District School Board of Collier County has three types of special revenue funds: State/Federal Grants, School Activity Funds, and Nutrition Services.

STRATEGIC RESERVE

Funds set aside by board policy to sustain day-to-day operations of the district in case of a disaster or other financial emergency. Strategic Reserves may be expended only by an affirmative vote by four (4) board members.

STUDENT TRANSPORTATION SERVICES

Activities involving the conveyance of students to and from school activities, as provided by state law. This includes trips between home and school or other school outings.

TAX ROLL

The certification of appraised property values conducted annually by the Florida Department of Revenue; used as the basis of calculation for funding the Florida Education Finance Program.

TAXABLE VALUE

Amount used to calculate taxes for all taxing authorities. This amount is a percentage of the assessor's appraisal according to a state-prescribed formula after any exemptions are applied.

TAXES

Compulsory charges levied by a governmental unit to fund services performed for the common benefit.

TITLE I

A federal program that ensures all disadvantaged children in low-income communities have a fair and equal opportunity to obtain a high-quality education and reach, at a minimum, proficiency with challenging state academic achievement standards and state academic assessments; previously known as Chapter 1.

TRANSFERS

Amounts distributed from one fund to finance activities in another fund. Transfers are shown as an expenditure in the originating fund and revenue in the receiving fund.

TRUTH-IN-MILLAGE (TRIM)

The Truth-in-Millage Act of 1980 requires taxing authorities to inform taxpayers which governmental entity is responsible for the taxes levied, and the tax liability amount they owe to each taxing entity. The Truth-in-Millage process starts with the certification of property values by the property appraiser and continues through the mailing of the TRIM notices in the fall of each year (August/September). The law requires a series of public hearings to be held for open discussion of budget and millage rates of taxing authorities.

VOLUNTARY PRE-KINDERGARTEN (VPK)

A free, voluntary pre-kindergarten program designed to prepare a four-year-old for kindergarten and build the foundation for their educational success. This program is voluntary for both children and providers. Public, private, and faith-based providers are eligible to deliver the program provided as long as they meet the minimum standards required by law.

WORKFORCE DEVELOPMENT EDUCATION

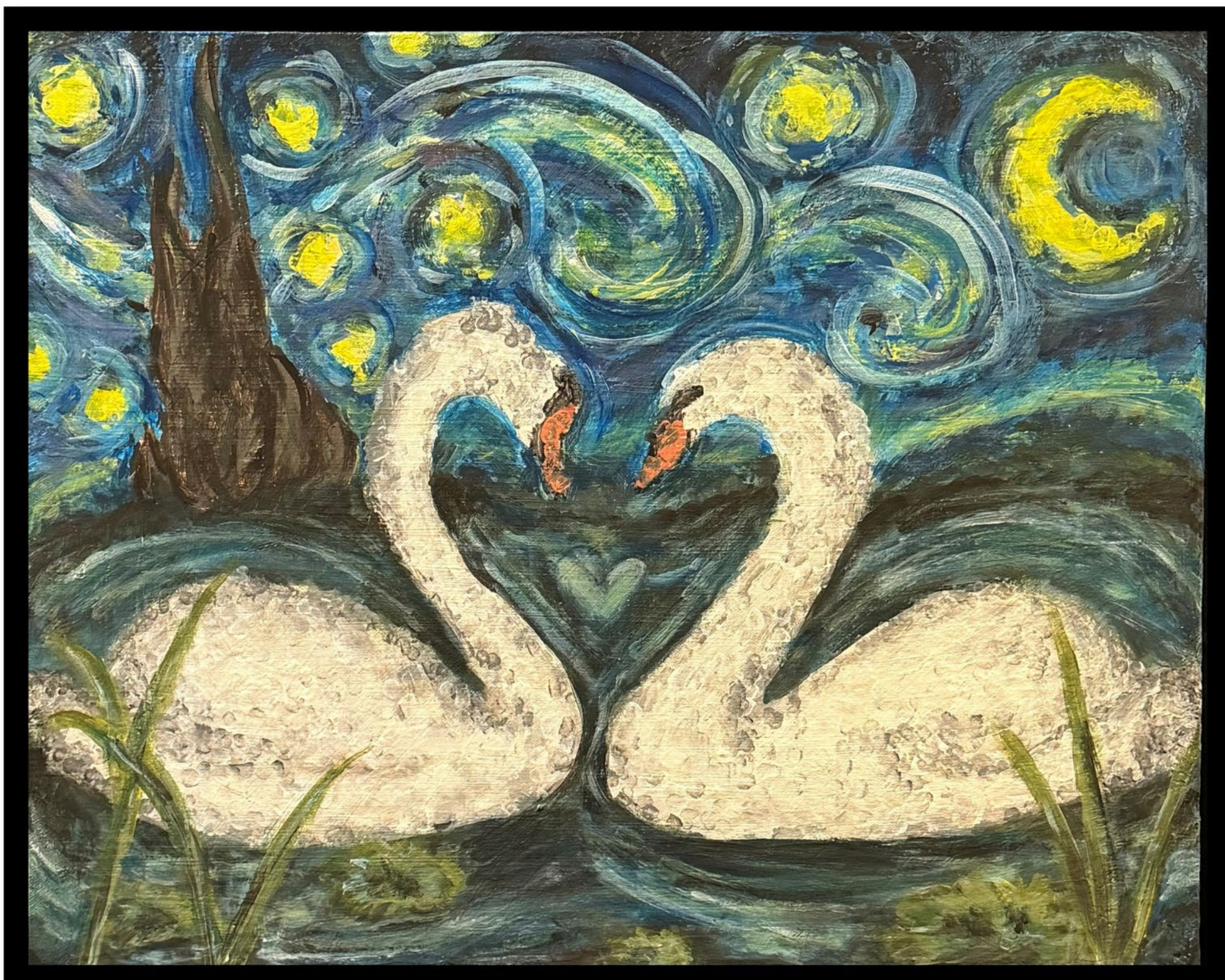
Adult postsecondary vocational and adult general education programs have been funded through Workforce Development (since 1997-98). All students of this type are reported through Workforce Development Information System (WDIS). This funding exists outside the Florida Education Finance Program (FEFP).

Acronyms

ACRONYM	NAME
ACFR	Annual Comprehensive Financial Report
AFR	Annual Financial Report
ARP	American Rescue Plan
BEST	Benchmarks for Student Thinking
BSA	Base Student Allocation
CO&DS	Capital Outlay and Debt Service
COPS	Certificates of Participation
CSR	Class Size Reduction
CWF	Comparable Wage Factor
DJJ	Department of Juvenile Justice
DOE	Department of Education
DOR	Department of Revenue
EEA	Educational Enrichment Allocation
ELA	English Language Arts
ELL	English Language Learners
EOC	End of Course
ESE	Exceptional Student Education
ESOL	English Speakers of Other Languages
ESSER	Elementary and Secondary School Emergency Relief Fund
FAST	Florida Assessment of Student Thinking
FEFP	Florida Education Finance Program

FES	Family Empowerment Scholarship
FPLI	Florida Price Level Index
FRS	Florida Retirement System
FSA	Florida Standards Assessment
FTE	Full Time Equivalent
FY	Fiscal Year
GAA	General Appropriations Act
GASB	Governmental Accounting Standards Board
IDEA	Individuals with Disabilities Education Act
PECO	Public Education Capital Outlay
PPFAM	Prior Period Funding Adjustment Millage
RLE	Required Local Effort
SAC	School Advisory Council
SIR	Self-Insured Retention
TRIM	Truth in Millage
UFTE	Unweighted Full-Time Equivalent
VPK	Voluntary Pre-Kindergarten
WFTE	Weighted Full-Time Equivalent

2026-2027 BUDGET BOOK
OFFICIAL DOCUMENTS



Artwork by Leslie Cantu, 8th Grade, Immokalee Middle School

CCPS

Please return completed form to:
Florida Department of Education
Office of Funding & Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400
Or email to: OFFRSubmissions@fldoe.org

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED
TENTATIVE BUDGET RESOLUTION NO. 1

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027.

WHEREAS, section 1011.04, Florida Statutes (F.S.), requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, s. 1011.71, F.S., provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 178,622,586,807	Required Local Effort	$ 324,264,300	1.8910 mills (s. 1011.62(4), F.S.)
	Prior-Period Funding Adjustment Millage	$ 1,371,822	0.0080 mills (s. 1011.62(4)(e), F.S.)
	Total Required Millage	$ 325,636,122	1.8990 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 178,622,586,807	Discretionary Operating	$ 128,265,308	0.7480 mills (s. 1011.71(1), F.S.)

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 178,622,586,807	Additional Operating	$ 60,017,190	0.3500 mills (ss. 1011.71(9) and 1011.73(2), F.S.)
	Additional Capital Improvement	$ 0	mills (s. 1011.73(1), F.S.)

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 178,622,586,807	Local Capital Improvement	$ 197,199,336	1.1500 mills (s. 1011.71(2), F.S.)
	Discretionary Capital Improvement	$ 0	mills (s. 1011.71(3), F.S.)

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$		$	mills (s. 1010.40, F.S.)
		$	mills (s. 1011.74, F.S.)
		$	mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☐ EXCEEDS ☒ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 4.47 PERCENT.

STATE OF FLORIDA

COUNTY OF COLLIER

I, Dr. Leslie C. Ricciardelli, superintendent of schools and ex-officio secretary of the District School Board of Collier County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Collier County, Florida, on July 30,2026.

______________________________	July 30,2026
Signature of District School Superintendent	Date of Signature

THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY

TENTATIVE BUDGET RESOLUTION NO. 2
2026-2027

A RESOLUTION OF THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2026-2027.

WHEREAS, The District School Board Of Collier County, Florida, at a public hearing held on July 30, 2026, in full compliance with Chapters 200 and 1011, Florida Statutes, considered and approved Tentative millage rates necessary to fund the Tentative Budget for the fiscal year July 1, 2026 to June 30, 2027; and

WHEREAS, The District School Board Of Collier County, Florida, set forth the appropriations and revenue estimate for the Budget for fiscal year 2026-2027.

NOW THEREFORE, BE IT RESOLVED:

That the Amounts totaling $ 1,574,176,389 as shown below are adopted, as the Tentative Budget for The District School Board Of Collier County for the fiscal year July 1, 2026 to June 30, 2027.

General Fund	$810,097,175
Debt Service	0
Capital Projects	529,835,390
Special Revenues	62,065,497
Nutrition Services	44,638,283
Internal Services	127,540,044
Total	$1,574,176,389

______________________________ July 30, 2026
Superintendent Date of Signature

FLORIDA DEPARTMENT OF REVENUE

CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year : 2026	County : Collier
Name of School District : Collier County Public Schools	

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	$ 175,194,387,191	(1)
2.	Current year taxable value of personal property for operating purposes	$ 3,428,109,701	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$ 89,915	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$ 178,622,586,807	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$ 3,519,556,651	(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$ 175,103,030,156	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	$ 178,897,151,808	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? *(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)*	☐ Yes ☑ No	(8)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser : Electronically Certified by Property Appraiser	Date : 6/29/2026 1:19:34 PM

SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.

9.	Prior year state law millage levy: Required Local Effort (RLE) *(Sum of previous year's RLE and prior period funding adjustment)*	2.0010 per $1,000	(9)
10.	Prior year local board millage levy *(All discretionary millages)*	2.2480 per $1,000	(10)
11.	Prior year state law proceeds *(Line 9 multiplied by Line 7, divided by 1,000)*	$ 357,973,201	(11)
12.	Prior year local board proceeds *(Line 10 multiplied by Line 7, divided by 1,000)*	$ 402,160,797	(12)
13.	Prior year total state law and local board proceeds *(Line 11 plus Line 12)*	$ 760,133,998	(13)
14.	Current year state law rolled-back rate *(Line 11 divided by Line 6, multiplied by 1,000)*	2.0444 per $1,000	(14)
15.	Current year local board rolled-back rate *(Line 12 divided by Line 6, multiplied by 1,000)*	2.2967 per $1,000	(15)
16.	Current year proposed state law millage rate *(Sum of RLE and prior period funding adjustment)*	1.8990 per $1,000	(16)

	A.Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage	
17.	1.1500	0.7480	0.0000		0.3500	(17)
	Current year proposed local board millage rate *(17A plus 17B, plus 17C, plus 17D, plus 17E)*				2.2480 per $1,000	

Continued on page 2

Name of School District : Collier County Public Schools			DR-420S R. 5/13 Page 2
18.	Current year state law proceeds *(Line 16 multiplied by Line 4, divided by 1,000)*	$ 339,204,292	(18)
19.	Current year local board proceeds *(Line 17 multiplied by Line 4, divided by 1,000)*	$ 401,543,575	(19)
20.	Current year total state law and local board proceeds *(Line 18 plus Line 19)*	$ 740,747,867	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate *(Line 16 divided by Line 14, minus 1, multiplied by 100)*	-7.11 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate *{[(Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1}, multiplied by 100*	-4.47 %	(22)

Final public budget hearing	Date : 9/9/2026	Time : 5:05 PM EST	Place : 5775 Osceola Trail Naples 34109

SIGN HERE		
	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.
	Signature of Chief Administrative Officer :	Date :
	Title :	Contact Name And Contact Title :
	Mailing Address :	Physical Address :
	City, State, Zip :	Phone Number : / Fax Number :