


**CCPS**

Collier County  
Public Schools

**CEO BRIEFING  
Budget #3  
March 24, 2016**



## Purpose

To inform local business executives about the District budget and budget process

- Utilize their expertise to facilitate improvements to the budget reporting process
- Assist in identifying additional spending reductions

## Meeting Dates

Meeting #1 January 7, 2016 12:30 – 2:30 p.m.	Meeting #2 February 19, 2016 2:30 – 4:30 p.m.	Meeting #3 March 24, 2016 2:30 – 4:30 p.m.	Meeting #4 April 15, 2016 8:30 – 10:30 a.m.
High level overview of district budget, the budget process and implemented spending reductions	Solicit ideas to improve the budget process and spending reductions	Per Pupil Spending and Benchmarking overview	TBD

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Today's Learners - Tomorrow's Leaders

## FY16 Expenditure Allocation Amount per Student

<b>All Funds Revenue and Carried Forward Balances</b>		<b>\$976,987,379</b>	<b><del>\$21,499</del></b>
Less Redundancy:			
Insurance Redundancy*	(46,556,080)		
Transfer Between Funds Redundancy*	(96,398,215)		
Less Non PK-12 FTE funding:			
Adult Education/Workforce Development	(11,557,846)		
Voluntary Pre-Kindergarten	(1,306,197)		
Less Ending Fund Balance	(160,652,777)		
		<u>(\$316,471,085)</u>	
		\$660,516,264	
Amount Per Student FTE	45,443 students		\$14,535
* State Format Mandated Entry			

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## Total FY16 Expenditure Allocations

	GENERAL FUND	PER STUDENT	Cap Tr Amount	DEBT SERVICE	PER STUDENT	CAPITAL PROJECTS	PER STUDENT	NUTRITION SERVICE	PER STUDENT	SPECIAL REVENUE	PER STUDENT	TOTAL AS ADVERTISE	PER STUDENT	INTERNAL SERVICES	PER STUDENT	TOTAL ALL FUNDS	PER STUDENT
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS &amp; BALANCES</b>	<b>487,681</b>	<b>10,732</b>		<b>82,881</b>	<b>1,624</b>	<b>245,246</b>	<b>5,397</b>	<b>33,298</b>	<b>733</b>	<b>38,511</b>	<b>847</b>	<b>897,617</b>	<b>19,533</b>	<b>89,372</b>	<b>1,967</b>	<b>976,989</b>	<b>21,499</b>
Less:																	
Transfers Out	-	-	-	-	-	(36,398)	(2,121)	-	-	-	-	(36,398)	(2,121)	-	-	(36,398)	(2,121)
Fund Balances June 30, 2016	(75,935)	(1,671)	-	(9,725)	(214)	(26,771)	(599)	(5,407)	(119)	-	-	(117,630)	(2,533)	(42,016)	(942)	(160,654)	(3,535)
<b>APPROPRIATED EXPENDITURES</b>	<b>411,746</b>	<b>9,061</b>		<b>73,156</b>	<b>1,610</b>	<b>122,077</b>	<b>2,686</b>	<b>27,891</b>	<b>614</b>	<b>38,511</b>	<b>847</b>	<b>673,381</b>	<b>14,818</b>	<b>46,556</b>	<b>1,024</b>	<b>719,937</b>	<b>16,843</b>
<b>APPROPRIATED BY FUNCTION</b>																	
Instruction	282,801	5,783	148	-	-	-	-	-	-	20,543	452	283,344	6,235	-	-	283,344	6,235
Pupil Personnel Services	15,811	348	-	-	-	-	-	-	-	3,075	68	18,886	416	-	-	18,886	416
Instructional Media Services	5,687	125	-	-	-	-	-	-	-	8	-	5,695	125	-	-	5,695	125
Instructional & Curriculum Development	7,025	155	-	-	-	-	-	-	-	6,803	145	13,829	300	-	-	13,829	300
Instructional Staff Training	2,299	73	-	-	-	-	-	-	-	6,043	133	9,341	206	-	-	9,341	206
Instruction Related Technology	1,413	31	-	-	-	-	-	-	-	-	-	1,413	31	-	-	1,413	31
Board of Education, Legal and Audits	1,493	33	-	-	-	-	-	-	-	-	-	1,493	33	-	-	1,493	33
General Administration	1,070	22	-	-	-	-	-	-	-	1,430	32	2,443	54	-	-	2,443	54
School Administration	28,727	632	2	-	-	-	-	-	-	158	3	28,885	635	-	-	28,885	635
Facilities Acquisition & Construction	1,955	25	22	-	-	122,077	2,686	-	-	-	-	123,232	2,711	-	-	123,232	2,712
Fiscal Services	2,497	55	-	-	-	-	-	-	-	-	-	2,497	55	-	-	2,497	55
Food Services	-	-	-	-	-	-	-	27,891	614	-	-	27,891	614	-	-	27,891	614
Central Services	7,978	174	-	-	-	-	-	-	-	224	5	8,142	179	46,556	1,024	54,698	1,203
Pupil Transportation Services	18,440	406	-	-	-	-	-	-	-	381	8	18,821	414	-	-	18,821	414
Operation of Plant	34,953	769	95	-	-	-	-	-	-	25	1	34,979	770	-	-	34,979	770
Maintenance of Plant	16,467	362	303	-	-	-	-	-	-	15	-	16,483	363	-	-	16,483	363
Administrative Technology Services	3,061	67	-	-	-	-	-	-	-	-	-	3,061	67	-	-	3,061	67
Debt Service/Other	-	-	-	73,156	1,610	-	-	-	-	-	-	-	-	-	-	73,156	1,610
<b>TOTAL EXPENDITURES</b>	<b>411,747</b>	<b>9,060</b>	<b>570</b>	<b>73,156</b>	<b>1,610</b>	<b>122,077</b>	<b>2,686</b>	<b>27,891</b>	<b>614</b>	<b>38,510</b>	<b>847</b>	<b>673,381</b>	<b>14,818</b>	<b>46,556</b>	<b>1,024</b>	<b>719,937</b>	<b>16,843</b>
<b>Less amounts from prior year and non PK-12 FTE</b>																	
Workforce	(10,133)	(224)	-	-	-	-	-	-	-	(1,375)	(30)	(11,508)	(254)	-	-	(11,558)	(254)
Voluntary Pre-K	(1,306)	(29)	-	-	-	-	-	-	-	-	-	(1,306)	(29)	-	-	(1,306)	(29)
<b>Current Year Expenditures</b>	<b>400,258</b>	<b>8,808</b>		<b>73,156</b>	<b>1,610</b>	<b>122,077</b>	<b>2,686</b>	<b>27,891</b>	<b>614</b>	<b>37,135</b>	<b>817</b>	<b>660,517</b>	<b>14,535</b>	<b>46,556</b>	<b>1,024</b>	<b>707,073</b>	<b>16,560</b>
<b>Expenditures per Student FTE</b>	<b>8,808</b>			<b>1,610</b>		<b>2,686</b>		<b>614</b>		<b>817</b>		<b>14,535</b>		<b>1,024</b>		<b>15,560</b>	

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## Breakdown of Amount per Student

Funds	Amount per Student
Total All Funds	\$14,535
Nutrition Service Fund	614
Grant/Special Revenue Fund	817
Capital Projects Fund	2,686
Debt Service Fund	1,610
General Fund	8,808

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# FY16 Florida Department of Education Allocation

7/16/2015  
2015-16 FEFP Second Calculation  
District Comparisons 2

Florida Department of Education

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2015-16 FEFP Second Calculation  
Change in Funds and Funds per Student Compared to the 2015-16 First Calculation

District	K-12 Total Funding				K-12 Total Funds per Unweighted FTE Student			
	2015-16 First	2015-16 Second	Difference	Percentage Difference	2015-16 First	2015-16 Second	Difference	Percentage Difference
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	196,182,020	196,395,418	173,398	0.09%	6,977.33	6,977.40	6.16	0.09%
2 Baker	33,546,644	33,572,200	25,556	0.08%	7,099.07	7,104.48	5.41	0.08%
3 Bay	192,397,298	192,547,764	170,466	0.09%	7,013.27	7,019.48	6.21	0.09%
4 Bradford	21,975,684	21,968,410	12,726	0.06%	7,510.18	7,514.53	4.35	0.06%
5 Brevard	519,526,917	518,991,952	445,035	0.09%	7,161.60	7,167.74	6.14	0.09%
6 Broward	1,897,991,059	1,898,951,680	970,929	0.05%	7,068.10	7,071.73	3.63	0.05%
7 Calhoun	16,687,181	16,692,437	5,256	0.03%	7,703.86	7,706.29	2.43	0.03%
8 Charlotte	112,553,005	112,619,839	66,834	0.06%	7,168.87	7,173.13	4.26	0.06%
9 Citrus	103,344,680	103,296,148	(58,532)	-0.06%	7,021.56	7,017.58	(3.98)	-0.06%
10 Clay	248,521,603	248,738,329	216,726	0.09%	6,962.13	6,966.56	4.43	0.09%
11 Collier	354,560,060	354,745,050	164,970	0.05%	8,022.70	8,026.35	3.65	0.05%
12 Columbia	71,476,843	71,533,261	56,418	0.08%	7,047.73	7,053.29	5.56	0.08%
13 Dade	2,530,184,985	2,537,062,864	6,877,879	0.27%	7,188.03	7,207.57	19.54	0.27%
14 DeSoto	34,174,326	34,200,225	25,899	0.08%	7,140.78	7,148.21	7.43	0.08%
15 Dixie	15,448,205	15,456,875	7,670	0.05%	7,381.06	7,384.71	3.65	0.05%
16 Duval	910,099,452	910,897,290	797,838	0.09%	7,042.73	7,048.90	6.17	0.09%
17 Escambia	279,884,206	280,130,539	246,333	0.09%	6,969.49	6,995.84	26.35	0.09%
18 Flagler	86,733,061	86,745,200	12,139	0.01%	6,878.68	6,879.64	0.96	0.01%
19 Franklin	9,510,132	9,515,595	5,463	0.06%	7,861.27	7,865.88	4.61	0.06%
20 Gadsden	39,046,625	39,070,459	23,824	0.06%	7,192.68	7,197.07	4.39	0.06%
21 Gilchrist	19,856,933	19,865,878	8,945	0.05%	7,755.03	7,757.74	2.71	0.03%
22 Glades	12,823,928	12,829,243	5,315	0.04%	7,868.07	7,871.33	3.26	0.04%
23 Gulf	13,330,771	13,335,242	4,471	0.03%	7,474.33	7,476.84	2.51	0.03%
24 Hamilton	12,993,768	12,999,913	6,145	0.05%	7,399.89	7,403.39	3.50	0.05%
25 Hardee	37,093,370	37,093,603	233	0.00%	6,844.47	6,850.14	5.67	0.08%
26 Hendry	50,526,783	50,562,242	35,459	0.07%	7,087.06	7,092.02	4.96	0.07%
27 Hernando	153,761,329	153,885,027	123,698	0.08%	7,004.47	7,010.10	5.63	0.08%
28 Highlands	83,538,529	83,602,564	64,035	0.08%	6,880.55	6,885.83	5.28	0.08%
29 Hillsborough	1,464,484,863	1,465,764,263	1,279,399	0.09%	7,059.73	7,065.80	6.17	0.09%
30 Holmes	23,482,745	23,490,775	8,030	0.03%	7,405.52	7,408.05	2.53	0.03%
31 Indian River	126,169,419	126,084,006	(81,413)	-0.06%	7,130.96	7,126.36	(4.60)	-0.06%
32 Jackson	46,415,727	46,440,977	25,250	0.05%	7,191.77	7,195.20	3.43	0.05%
33 Jefferson	6,965,098	6,965,793	695	0.01%	6,433.06	6,433.06	0.00	0.01%
34 Lafayette	8,723,704	8,727,115	3,411	0.04%	7,360.78	7,363.97	3.19	0.04%
35 Lake	285,468,926	285,731,324	262,398	0.09%	6,800.57	6,806.82	6.25	0.09%
36 Lee	656,586,489	656,586,425	(64)	0.00%	7,264.31	7,264.31	0.00	0.00%
37 Leon	237,421,414	237,629,751	208,337	0.09%	7,048.67	7,054.86	6.19	0.09%
38 Levy	40,678,384	40,697,129	18,745	0.05%	7,530.09	7,535.56	5.47	0.05%
39 Liberty	11,472,159	11,475,801	3,642	0.03%	8,113.84	8,116.42	2.58	0.03%
40 Madison	18,540,400	18,559,801	19,401	0.05%	7,364.12	7,368.68	4.56	0.06%
41 Manatee	336,340,939	336,702,520	361,581	0.11%	7,051.10	7,058.68	7.58	0.11%
42 Marion	285,258,709	285,518,295	259,586	0.09%	6,831.42	6,837.63	6.21	0.09%
43 Martin	140,820,114	140,955,856	135,742	0.10%	7,481.64	7,486.20	4.56	0.10%
44 Monroe	71,883,314	71,893,043	(9,729)	-0.11%	8,941.01	8,931.00	(9.98)	-0.11%

General Fund Expenditures	\$8,808
Revenue from FEFP*	8,026
Capital Transfers	570
Referendum	79
Prior Year Carried Forward	131
Miscellaneous	2

\*FEFP – Florida Educational Finance Program

## Why higher than other Florida districts?

General Fund: (5<sup>th</sup> highest in the state funding formula)

- Cost of living
  - District Cost Differential – calculated by the state
- Teacher salaries (4<sup>th</sup> highest in Florida)

Other Funds:

- Technology
- Cost of building maintenance and construction of equitable and quality school buildings
- Cost of land
- Maintained student programs during adverse economic times
- Grants
- Workforce Development

## Collier County School Taxes

School Year	2007-2008			2015-2016		
Number of Students	42,081			45,443		
General Operating Fund	General Operating Taxes	Per Student	Millage	General Operating Taxes	Per Student	Millage
Required Local Effort Millage	\$ 219,286,347	\$ 5,211	2.786	\$ 231,203,770	\$ 5,088	3.232
Discretionary Millage	44,471,209	1,057	0.565	53,508,793	1,177	0.748
Voter Referendum	-	-		8,584,298	189	0.120
Subtotal Operating	\$ 263,757,556	\$ 6,268	3.351	\$ 293,296,861	\$ 6,454	4.100
Capital Funding	Capital Fund Taxes	Per Student	Millage	Capital Fund Taxes	Per Student	Millage
Capital Improvement Millage	\$ 157,420,206	\$ 3,741	2.000	\$ 98,719,432	\$ 2,172	1.380
<b>Total Taxes</b>	<b>\$ 421,177,762</b>	<b>\$ 10,009</b>	<b>5.351</b>	<b>\$ 392,016,293</b>	<b>\$ 8,627</b>	<b>5.480</b>

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## FY2013 Per Pupil Spending by State (U.S. Census Bureau)

(in dollars)

Geographic area	Total <sup>1</sup>
United States . . . . .	10,700
Alabama . . . . .	8,756
Alaska . . . . .	18,175
Arizona . . . . .	7,208
Arkansas . . . . .	9,394
California . . . . .	9,220
Colorado . . . . .	8,647
Connecticut . . . . .	16,631
Delaware . . . . .	14,515
District of Columbia . . . . .	17,953
Florida . . . . .	8,433
Georgia . . . . .	9,099
Hawaii . . . . .	11,823
Idaho . . . . .	6,791
Illinois . . . . .	12,288
Indiana . . . . .	9,566
Iowa . . . . .	10,313
Kansas . . . . .	9,828
Kentucky . . . . .	8,316
Louisiana . . . . .	10,490
Maine . . . . .	12,147
Maryland . . . . .	15,829
Massachusetts . . . . .	14,415
Michigan . . . . .	10,948
Minnesota . . . . .	11,089
Mississippi . . . . .	8,130
Missouri . . . . .	9,597
Montana . . . . .	10,625
Nebraska . . . . .	11,579
Nevada . . . . .	8,339
New Hampshire . . . . .	13,721
New Jersey . . . . .	17,572
New Mexico . . . . .	10,441
New York . . . . .	19,818

### Benchmarking

Rank	State	Per Student	Percentage spent more than FL
44	Florida	8,433.00	
1	New York	19,818.00	135.0%
2	Alaska	18,175.00	115.5%
3	District of Columbia	17,953.00	112.9%
4	New Jersey	17,572.00	108.4%
5	Connecticut	16,631.00	97.2%
8	Massachusetts	14,415.00	70.9%

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## Benchmarking

- **Average annual salary of teachers by state (Bureau of Labor Statistics)**

Rank	State	Average Salary	% Greater than Florida
44	Florida	\$46,944	
1	New York	\$75,279	160%
2	Massachusetts	\$73,129	156%
3	District of Columbia	\$70,906	151%
4	Connecticut	\$69,766	149%
5	California	\$69,324	148%

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## Benchmarking

- **Total Program Costs – General Fund**
  - Collier 5<sup>th</sup> highest in Florida
- **Average Teacher Salaries**
  - Collier 4<sup>th</sup> highest in Florida
- **Median Home Sales Price**
  - Collier 2<sup>nd</sup> highest in Florida
- **Total School Expenditures – General Fund**
  - Collier 7<sup>th</sup> highest in Florida (97.07%)

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## Benchmarking

- **AdvancEd (International Accreditation Agency) Commendations**
  - A comprehensive Data Warehouse
  - Well maintained, equitable and functional facilities
  - Innovative and expanding two-way communication network
  - Technology-rich culture
  - Increasing Community and Business Partnerships

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## Benchmarking

- **What is the purpose or objective?**
- **Who determines the area(s) to be benchmarked?**
- **Restrict to independent data sources (Ex. FDOE, U.S. Census, and AdvancEd)?**
- **Where should this be discussed/shared?**
- **How often should this occur?**
- **Opportunity costs?**

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## Recap

- **Complex budget structure**
- **Per student funding adjusted for inflation (\$874)**
- **5 Year Budget/Spending Reductions \$54,000,000**
- **Improved student performance**
- **Enhanced student opportunities**
- **Comprehensive Strategic Plan**

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## Recap

- **Numerous internal controls and external audits**
- **Per pupil funding **NOT** \$21,000, approximately \$8,000**
- **Per pupil taxes lower than 2007-08 levels**
- **Teacher salaries #4 in State, #44 in U.S.**
- **97.07% of General Fund expenditures at schools**

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## Meeting Dates

Meeting #1 January 7, 2016 12:30 – 2:30 p.m.	Meeting #2 February 19, 2016 2:30 – 4:30 p.m.	Meeting #3 March 24, 2016 2:30 – 4:30 p.m.	Meeting #4 April 15, 2016 8:30 – 10:30 a.m.
High level overview of district budget, the budget process and implemented spending reductions	Solicit ideas to improve the budget process and spending reductions	Per Pupil Spending and Benchmarking overview	TBD