

2019-2020 Adopted Budget



**Orange County
Public Schools**





Orange County Public Schools

2019 – 2020

ADOPTED BUDGET SUMMARY

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OCPS EEO Non-Discrimination Statement

The School Board of Orange County, Florida, does not discriminate in admission or access to, or treatment or employment in its programs and activities, on the basis of race, color, religion, age, sex, national origin, marital status, disability, genetic information, sexual orientation, gender identity or expression, or any other reason prohibited by law. The following individuals at the Ronald Blocker Educational Leadership Center, 445 W. Amelia Street, Orlando, Florida 32801, attend to compliance matters: Equal Employment Opportunity (EEO) Officer & Title IX Coordinator: Keshara Cowans; ADA Coordinator: Michael D. Graf; Section 504 Coordinator: Tajuana Lee-Wenze. (407.317.3200)

**ORANGE COUNTY PUBLIC SCHOOLS
ADOPTED BUDGET SUMMARY
FY 2019-2020**

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ORANGE COUNTY PUBLIC SCHOOLS
 445 West Amelia Street, Orlando, FL 32801
 407-317-3200
 OCPS Means Success!

Agenda Item Details

Meeting Sep 10, 2019 - Budget Public Hearing & School Board Meeting 5:30 PM

Category 3. Public Hearings

Subject 3.01 Request Approval of Adoption of Millage to Support 2019-20 Final Budget

Access Public

Type Action

Recommended Action Approval of Adoption of Millage to Support 2019-20 Final Budget

Goals Sustained Community Engagement
 Safe Learning and Working Environment
 Intense Focus on Student Achievement
 High-Performing and Dedicated Team
 Efficient Operations

Public Content

BACKGROUND:

Section 200.065, Florida Statutes, requires each School Board to hold a public hearing to finalize the budget within 80 days, but not earlier than 65 days of Certification of Value by the Property Appraiser.

Following such hearing, the School Board must adopt the total millage required for support of the budget and adopt a final budget.

The School Board is also required by law to publicly identify the percentage by which the millage exceeds the “rolled-back rate”, computed in the manner prescribed by law. Essentially the “rolled-back rate” is the millage which when applied to the current year’s tax roll, and after adjusting for new growth, would produce the same dollars as received in the prior year. The proposed millage is more than the computed “rolled-back rate” by 3.79%.

The budget was advertised on July 28, 2019 and a public hearing was held on July 30, 2019 in accordance with Florida Statutes.

It is recommended that the Board adopt the resolution below which incorporates the following millage for operation of the Orange County Public Schools during the 2019-20 fiscal year. For informational purposes the proposed millage is contrasted with the millage levied for the 2018-19 fiscal year.

Millage Type	2018-19 Rates	2019-20 Rates
Required Local Effort	4.051	3.861
Basic Discretionary	.748	.748
Additional Voted	1.000	1.000
Capital Improvement	1.500	1.500
Total	7.299	7.109

FISCAL IMPACT STATEMENT:

Authorizes millage levies for the 2019-20 fiscal year as presented.

RECOMMENDED RESOLUTION:

WHEREAS Section 200.065, Florida Statutes, requires that the School Board adopt a total millage to support the final budget, and notify the Property Appraiser of its action; and

WHEREAS the 2019-20 final budget is based upon a total millage of 7.109 mills, which is more than the rolled-back rate by 3.79% as computed pursuant to Section 200.065, Florida Statutes;

NOW, THEREFORE, BE IT RESOLVED by the School Board of Orange County, Florida, that the Board does hereby adopt the following total millage to support the final budget for the 2019-20 fiscal year:

Millage Type	Rate
Required Local Effort	3.861
Basic Discretionary	.748
Additional Voted	1.000
Capital Improvement	1.500
Total	7.109

BE IT FURTHER RESOLVED that the Superintendent immediately inform the Orange County Property Appraiser of the action of the School Board in the manner prescribed by law.

SUBMITTED AND PREPARED BY:

Dale C. Kelly, Chief Financial Officer
Doreen Concolino, Senior Director, Office of Management & Budget

Administrative Content

OCPS EEO Non-Discrimination Statement

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Description	FY20	FY19	FY18	FY17	FY16
Tax Roll	156,053,151,727	143,466,449,631	132,185,903,582	121,956,624,029	112,367,727,731
Growth	\$4,128,338,741	\$3,494,063,493	\$2,905,578,195	\$2,440,070,428	\$3,108,899,300

Calculation of the Roll-Back Rate

Current Year Gross Taxable Value	\$156,053,151,727	\$143,466,449,631	\$132,185,903,582	\$121,956,624,029	\$112,367,727,731
Current Year New Taxable Value	4,128,338,741	3,494,063,493	2,905,578,195	2,440,070,428	3,108,899,300
Current Year Adjustable Taxable Value	151,924,812,986	139,972,386,138	129,280,325,387	119,516,553,601	109,258,828,431
Prior Year Gross Taxable Value (From Prior Year DR-403)	142,560,875,590	131,188,067,769	121,086,569,277	112,544,421,640	96,167,008,838

PRIOR YEAR MILLAGE LEVY

Required Local Effort	4.051	4.222	4.563	4.970	5.226
Discretionary	0.748	0.748	0.748	0.748	0.748
Additional Discretionary	0.000	0.000	0.000	0.000	0.000
Critical Needs	0.000	0.000	0.000	0.000	0.000
Additional Voted	1.000	1.000	1.000	1.000	1.000
Capital Outlay	1.500	1.500	1.500	1.500	1.500
	7.299	7.470	7.811	8.218	8.474
	3.248	3.248	3.248	3.248	3.248

PRIOR YEAR AD VALOREM PROCEEDS

Required Local Effort	\$577,514,107	\$553,876,022	\$552,518,016	\$559,345,776	\$502,566,788
Discretionary	106,635,535	98,128,675	90,572,754	84,183,227	71,932,923
Additional Discretionary	0	0	0	0	0
Critical Needs	0	0	0	0	0
Additional Voted	142,560,876	131,188,068	121,086,569	112,544,422	96,167,009
Capital Outlay	213,841,313	196,782,102	181,629,854	168,816,632	144,250,313
	1,040,551,831	979,974,866	945,807,193	924,890,057	814,919,233
	\$463,037,724	\$426,098,844	\$393,289,177	\$365,544,281	\$312,350,445

CURRENT YEAR ROLLED-BACK RATE

Required Local Effort	3.8013	3.9570	4.2738	4.6801	4.5998
Discretionary	0.7019	0.7011	0.7006	0.7044	0.6584
Additional Discretionary	0.0000	0.0000	0.0000	0.0000	0.0000
Critical Needs	0.0000	0.0000	0.0000	0.0000	0.0000
Additional Voted	0.9384	0.9372	0.9366	0.9417	0.8802
Capital Outlay	1.4075	1.4059	1.4049	1.4125	1.3203
	6.8491	7.0012	7.3159	7.7386	7.4586
	3.0478	3.0442	3.0421	3.0585	2.8588

Description	<u>FY20</u>	<u>FY19</u>	<u>FY18</u>	<u>FY17</u>	<u>FY16</u>
CURRENT YEAR PROPOSED MILLAGE					
Required Local Effort	3.861	4.051	4.222	4.563	4.970
Discretionary	0.748	0.748	0.748	0.748	0.748
Additional Discretionary	0.000	0.000	0.000	0.000	0.000
Critical Needs	0.000	0.000	0.000	0.000	0.000
Additional Voted	1.000	1.000	1.000	1.000	1.000
Capital Outlay	1.500	1.500	1.500	1.500	1.500
5.6210	7.109	7.299	7.470	7.811	8.218
	3.248	3.248	3.248	3.248	3.248
CURRENT YEAR PROPOSED RATE CHANGE AS A % OF ROLLED-BACK RATE					
Required Local Effort	1.57%	2.38%	-1.21%	-2.50%	8.05%
Discretionary	6.57%	6.70%	6.77%	6.20%	13.61%
Additional Discretionary	0.00%	0.00%	0.00%	0.00%	0.00%
Critical Needs	0.00%	0.00%	0.00%	0.00%	0.00%
Additional Voted	6.57%	6.70%	6.77%	6.20%	13.61%
Capital Outlay	6.57%	6.70%	6.77%	6.20%	13.61%
	3.79%	4.25%	2.11%	0.94%	10.18%

1. The calculation of the rolled-back rate does not include Debt Service Millage

Description	<u>FY20</u>	<u>FY19</u>	<u>FY18</u>	<u>FY17</u>	<u>FY16</u>
CURRENT YEAR PROPOSED AD VALOREM PROCEEDS					
Required Local Effort	\$602,521,219	\$581,182,587	\$558,088,885	\$556,488,075	\$558,467,607
Discretionary	116,727,757	107,312,904	98,875,056	91,223,555	84,051,060
Additional Discretionary	0	0	0	0	0
Critical Needs	0	0	0	0	0
Additional Voted	156,053,152	143,466,450	132,185,904	121,956,624	112,367,728
Capital Outlay	234,079,728	215,199,674	198,278,855	182,934,936	168,551,592
Total	\$1,109,381,856	\$1,047,161,616	\$987,428,700	\$952,603,190	\$923,437,986
	\$506,860,637	\$465,979,028	\$429,339,815	\$396,115,115	\$364,970,380



ORANGE COUNTY PUBLIC SCHOOLS
 445 West Amelia Street, Orlando, FL 32801
 407-317-3200
 OCPS Means Success!

Agenda Item Details

Meeting Sep 10, 2019 - Budget Public Hearing & School Board Meeting 5:30 PM

Category 3. Public Hearings

Subject 3.02 Request Approval of Adoption of the 2019-20 Final Budget

Access Public

Type Action

Recommended Action Approval of Adoption of the 2019-20 Final Budget

Goals Sustained Community Engagement
 Safe Learning and Working Environment
 Intense Focus on Student Achievement
 High-Performing and Dedicated Team
 Efficient Operations

Public Content

BACKGROUND:

Each School Board is required, after conducting a public hearing and after adopting a total millage rate, to adopt a Final Budget. This action must take place no earlier than 65 days and no later than 80 days following certification of taxable value by the Property Appraiser or July 1, whichever occurs later.

FISCAL IMPACT STATEMENT:

Authorizes expenditures for the 2019-20 fiscal year as presented. The Final Budget is posted on the website of Orange County Public Schools.

RECOMMENDED RESOLUTION:

This resolution is to be read as follows:

1.	Approve the 2019-20 Budget for the General Fund	\$2,231,730,988
2.	Approve the 2019-20 Budget for the Special Revenue Fund	\$170,188,462
3.	Approve the 2019-20 Budget for the Debt Service Fund	\$227,833,851
4.	Approve the 2019-20 Budget for the Capital Projects Fund	\$1,984,059,685
5.	Approve the 2019-20 Budget for the Internal Service Fund	\$348,801,859

SUBMITTED AND PREPARED BY:

Dale C. Kelly, Chief Financial Officer
 Doreen Concolino, Senior Director, Office of Management & Budget

Administrative Content

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BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF ORANGE COUNTY
ARE 6.6% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2019-2020

OPERATING:	CAPITAL OUTLAY:	
Required Local Effort	Local Capital Improvement	1.500
Discretionary	DEBT SERVICE	0.000
Additional Voted Millage not to Exceed 4 Years	TOTAL MILLAGE	7.109

PROPOSED MILLAGE LEVIES:

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Sources	11,151,892	116,117,331	1,789,713	0	0	129,058,936
Slate Sources	942,313,643	1,311,752	644,460	15,387,114	0	959,656,969
Local Sources	871,628,263	13,417,187	0	559,914,667	259,379,106	1,704,339,222
TOTAL SOURCES	\$1,825,093,798	\$130,846,270	\$2,434,173	\$575,301,781	\$259,379,106	\$2,793,055,127
Transfers In	20,167,533	0	88,324,512	0	0	108,492,044
Nonrevenue Sources	900,000	0	0	0	0	900,000
Fund Balances/Reserves - July 1, 2019	381,855,106	43,880,959	134,079,844	827,114,993	85,071,666	1,472,002,568
TOTAL REVENUES, TRANSFERS & BALANCES	\$2,228,016,437	\$174,727,229	\$224,838,528	\$1,402,416,774	\$344,450,772	\$4,374,449,739
EXPENDITURES						
Instruction	1,232,046,923					1,232,046,923
Student Support Services	60,059,687					60,059,687
Instructional Media Services	17,163,505					17,163,505
Instruction and Curriculum Development Services	74,448,119					74,448,119
Instructional Staff Training	26,455,105					26,455,105
Instruction-Related Technology	35,460,248					35,460,248
School Board	4,672,582					4,672,582
General Administration	9,259,123					9,259,123
School Administration	118,775,765					118,775,765
Facilities Acquisition and Construction	8,074,339					8,074,339
Fiscal Services	8,923,078			675,507,524		683,581,863
Food Services	0					8,923,078
Central Services	22,294,078	139,230,239				139,230,239
Student Transportation Services	67,845,663				272,688,806	294,982,884
Operation of Plant	139,961,711					139,961,711
Maintenance of Plant	39,804,543					39,804,543
Administrative Technology Services	42,380,547					42,380,547
Community Services	0					0
Debt Service	0		91,399,732			91,399,732
TOTAL EXPENDITURES	\$1,907,625,015	\$139,230,239	\$91,399,732	\$675,507,524	\$272,688,806	\$3,086,451,315
Transfers Out	0					0
Fund Balances/Reserves - June 30, 2020	320,391,421	35,496,990	133,438,797	108,492,044	71,761,966	1,179,506,380
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$2,228,016,437	\$174,727,229	\$224,838,528	\$1,402,416,774	\$344,450,772	\$4,374,449,739

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

NOTICE OF PROPOSED TAX INCREASE

The Orange County School Board will soon consider a measure to increase its property tax levy.

Last year's property tax levy

A. Initially proposed tax levy	\$ <u>1,047,161,615</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ <u>6,609,785</u>
C. Actual property tax levy.....	\$ <u>1,040,551,831</u>

This year's proposed tax levy..... \$ 1,109,381,856

A portion of the tax levy is required under state law in order for the school board to receive \$667,962,099 in state education grants.

The required portion has increased by 1.57 percent, and represents approximately five tenths of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on July 30, 2019 at 5:30 PM at the Ronald Blocker Educational Leadership Center, 445 West Amelia Street, Orlando, Florida.

A DECISION on the proposed tax increase and the budget will be made at this hearing.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The School Board of Orange County will soon consider a measure to continue to impose a 1.5 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of 5.609 mills for operating expenses and is proposed solely at the discretion of the School Board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

The capital outlay tax will generate approximately \$224,716,539 to be used for the following projects:

CONSTRUCTION AND REMODELING

District-wide: heating, ventilation and air conditioning, electrical upgrades, painting, window replacement, roof replacements, carpentry upgrades, parking and site improvements, flooring replacements, security upgrades, structural modification, plumbing upgrades, fire alarm and intercom expansions and/or improvements, portable replacements, playground replacement equipment, technology retrofits, network technology, portable moves and hookups, ancillary spaces, safety correction, site acquisitions and project management

Construction of one (1) new high school

MAINTENANCE, RENOVATION AND REPAIR

Transfer to the General Fund for maintenance and equipment

Modular renovation and shelter retrofits

MOTOR VEHICLE PURCHASES

Purchase of 117 school buses

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

District-wide furniture, equipment and technology

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE- PURCHASE AGREEMENT

Annual master lease payments for various facilities and renovations

Annual lease payments for purchase of buses, vehicles, equipment and portable buildings

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

District-wide educational facilities

PAYMENTS OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES AND REGULATIONS

Removal of hazardous waste

PAYMENTS OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

District-wide educational facilities

All concerned citizens are invited to a public hearing to be held on

July 30, 2019 at 5:30 P.M.

at the

Ronald Blocker Educational Leadership Center, 445 West Amelia Street, Orlando, Florida.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

Overview

The Orange County Public School ("OCPS") budget is split into five major separate and distinct types: the operating budget, the capital budget, debt service, special revenue funds and internal service funds. When reviewing the figures in this budget summary, it is important to note that the budgets are kept separately because they each have separate and distinct purposes. Also, there are some restrictions on the movement of funds between types.

The **operating budget** consists primarily of the funds required to run the day-to-day operations of the school district. This includes teacher salaries, ordinary maintenance of facilities, transportation, and administration.

The **capital budget** is used for the construction of new buildings and renovation of existing buildings (but not ordinary building maintenance).

The **debt service budget** is used for the payment of principal and interest on borrowed funds.

The **special revenue funds** account for the federal categorical grants, federal stimulus funds as well as the operations of the school food service program.

The **internal service funds** account for the costs associated with Employee Benefit Trust Fund (Health Insurance), the Property Casualty Loss Fund and the Printing Services Fund. These are internal service funds because the revenues are derived from the operating and special revenue budgets or employee or retiree contributions.

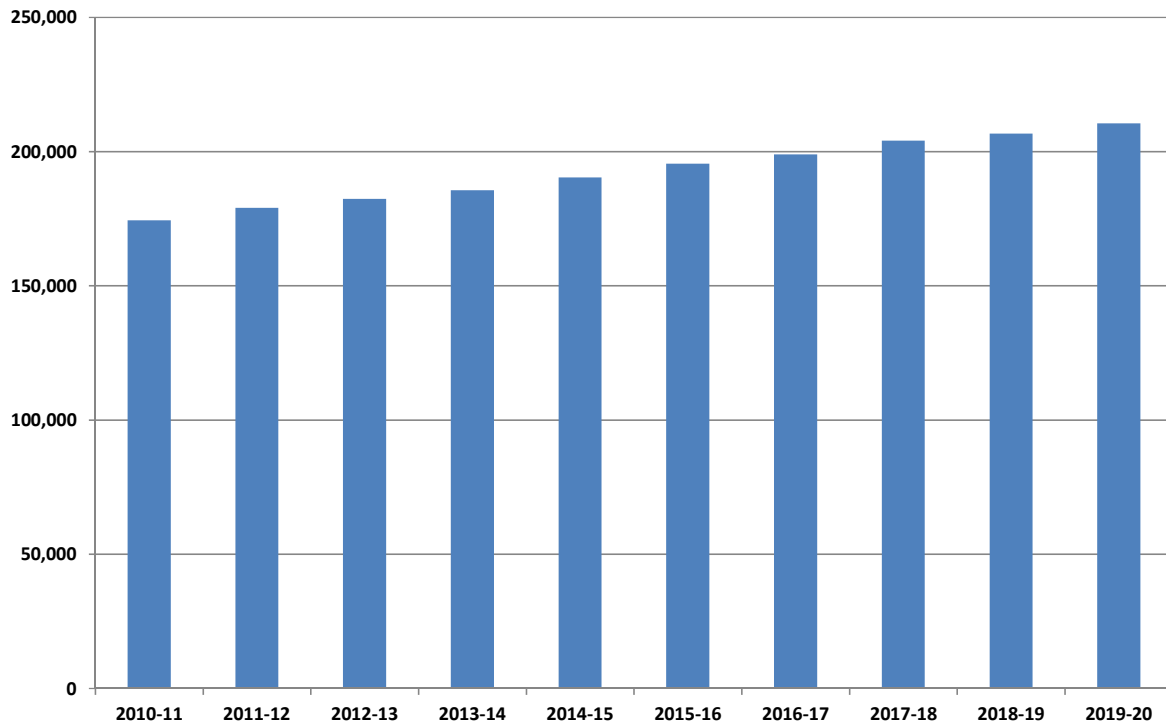
The operating budget summary for 2019-20 is broken out into two major sections: 1) Sources of Revenue (where OCPS' money comes from); and 2) Appropriations or Allocation of Dollars (how the money is spent). In addition, the appropriation section is provided in several different formats to provide the reader an overall picture of where the school system's money is spent. For example, the budget is broken out by function (the purposes for which the money is used), by state mandated allocations for specific programs, and by type of school (elementary, middle, high school, etc.). To make the figures more meaningful to the reader, per-student figures are provided in addition to total dollar figures.

OCPS
Full Time Equivalent Pupil Enrollment
FY11 - FY20

Table 1

School Year	K-12 Enrollment	Annual Increase	% Annual Increase
2010-11	174,389	2,631	1.53%
2011-12	178,972	4,583	2.63%
2012-13	182,390	3,418	1.91%
2013-14	185,510	3,120	1.71%
2014-15	190,341	4,831	2.60%
2015-16	195,449	5,108	2.68%
2016-17	198,867	3,418	1.75%
2017-18	204,029	5,162	2.60%
2018-19	206,693	2,664	1.31%
2019-20	210,457	3,764	1.82%

FULL TIME PUPIL ENROLLMENT



Operating Budget Summary
Adopted Operating Budget
FY19-20

Description	FY16-17 Actual Results	FY17-18 Actual Results	FY18-19 Adopted Budget	FY18-19 Projected Results	FY19-20 Adopted Budget
Revenues					
Federal	10,862,871	12,337,315	12,339,396	27,313,498	11,151,892
State	822,086,503	886,694,905	901,484,283	908,995,364	942,313,643
Local	759,773,263	791,395,791	821,994,713	834,017,531	871,628,263
Total Revenue	1,592,722,636	1,690,428,011	1,735,818,392	1,770,326,394	1,825,093,798
Other Sources Of Funds					
Transfers In	6,835,381	5,234,148	22,582,402	9,784,120	20,167,533
Non-Revenue Receipts	1,153,775	1,036,590	900,000	921,573	900,000
Total Other Sources Of Funds	7,989,156	6,270,738	23,482,402	10,705,693	21,067,533
Beginning Fund Balance					
Nonspendable	3,207,834	3,515,731	4,014,438	4,014,438	3,859,763
Restricted	31,459,531	26,894,480	21,576,887	21,576,887	21,953,756
Assigned	257,565,822	283,453,225	293,892,876	293,892,876	272,414,345
Reserve for FTE Repayment	-	-	-	-	-
Adjustment to Actual	-	-	-	-	-
Unassigned	126,427,469	93,045,552	72,008,745	72,008,745	87,341,794
Total Beginning Fund Balance	418,660,657	406,908,988	391,492,946	391,492,946	385,569,658
TOTAL					
	2,019,372,449	2,103,607,737	2,150,793,740	2,172,525,033	2,231,730,988
Appropriations					
Schools, Centers and System-wide					
Elementary Schools	530,973,332	552,944,317	578,129,809	588,132,836	610,724,615
Middle Schools	210,096,053	228,323,323	231,916,272	233,775,879	253,157,500
High Schools	265,050,581	284,690,022	292,460,948	297,669,723	307,819,528
Special Centers	41,324,288	44,805,119	69,183,484	47,473,663	72,383,615
Charter Schools	101,757,026	107,537,865	116,262,684	121,130,417	112,857,376
Career and Technical Education	32,020,372	36,778,909	32,210,284	35,232,778	34,639,497
Systemwide Instructional Services	93,907,489	101,261,407	108,528,115	87,291,793	106,902,958
Categorical Appropriations	36,588,256	53,213,501	47,979,944	58,640,824	66,055,693
Sub-Total	1,311,717,398	1,409,554,463	1,476,671,540	1,469,347,913	1,564,540,781
Central & Regional Units, District-wide & Capital Projects					
Central & Regional Units	219,642,604	230,908,738	227,893,428	236,040,446	242,405,245
District-wide Costs	17,540,590	18,479,569	29,643,240	22,000,145	27,905,466
Salary Lapse Factor	-	-	(16,283,445)	-	(19,768,735)
Non-Recurring Appropriations	39,580,598	32,448,892	75,921,000	34,354,653	58,463,685
General Fund Capital Projects	17,077,638	18,023,130	32,687,068	25,212,218	33,108,533
Sub-Total	293,841,431	299,860,328	349,861,291	317,607,462	342,114,194
Total Expenditures/Appropriations	1,605,558,829	1,709,414,791	1,826,532,830	1,786,955,375	1,906,654,975
Other Uses Of Funds					
Transfers Out	6,904,633	2,700,000	-	-	-
Total Other Uses Of Funds	6,904,633	2,700,000	-	-	-
Ending Fund Balance					
Nonspendable	3,515,731	4,014,438	4,014,438	3,859,763	3,859,763
Restricted	26,894,480	21,576,887	19,456,062	21,953,756	21,865,771
Assigned	283,453,225	293,892,876	240,851,445	272,414,345	213,950,660
Assigned-Next Year Budget	-	-	-	-	-
Unassigned/Contingency	47,781,679	50,712,840	52,074,552	53,109,792	54,752,814
Unassigned	45,263,873	21,295,905	7,864,413	34,232,002	30,647,006
Total Ending Fund Balance	406,908,988	391,492,946	324,260,910	385,569,658	325,076,014
TOTAL					
	2,019,372,449	2,103,607,737	2,150,793,740	2,172,525,033	2,231,730,988

**OCPS
Total Operating Revenue Sources
2019-20 Fiscal Year**

This table shows the sources of OCPS' operating revenues. State and local taxes provide the bulk of the District's revenue.

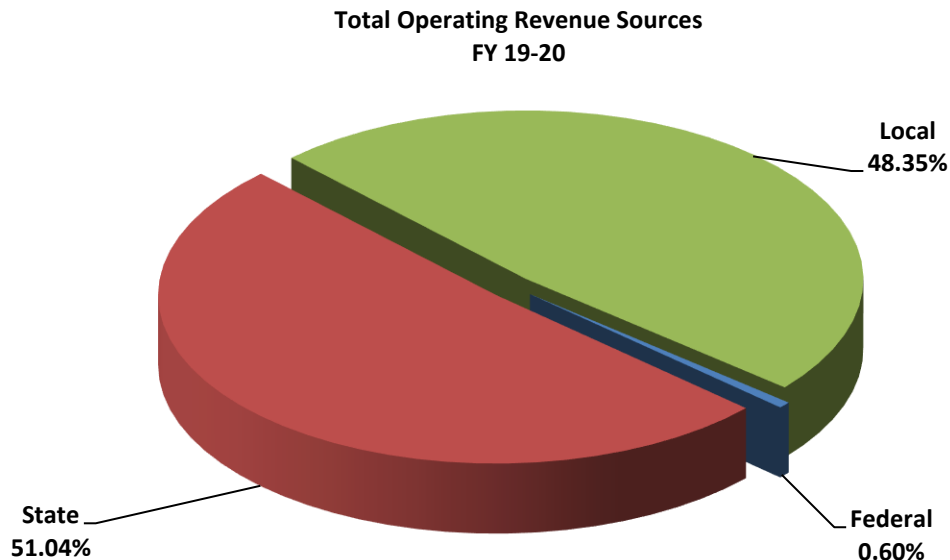
"Fund Balance" refers to funds that were not spent in the prior year, some of which are required to be spent toward the specific category for which they were originally intended. These balances also include residual balances used to fund non-recurring appropriations. "Unassigned Fund Balance" includes funds that were not spent in the prior year, and are limited by Board direction to fund a 3% financial contingency reserve.

The per student revenue was calculated based on the full-time equivalent enrollments of 207,117, 212,279, 214,943, and 218,707 students respectively which includes Full Time Equivalent Workforce students. For a breakdown of state and local revenue sources, see Tables 4 and 6.

Total Operating Revenue Sources

Table 2

Revenue Source	FY16-17	FY17-18	FY18-19	FY19-20
Federal	\$10,862,871	\$12,337,315	\$ 27,313,498	\$ 11,151,892
State	\$ 825,712,890	\$ 889,090,239	\$ 911,247,695	\$ 942,313,643
Local	\$ 764,136,032	\$ 795,271,195	\$ 842,470,894	\$ 892,695,796
Total Revenue	\$ 1,600,711,793	\$ 1,696,698,749	\$ 1,781,032,087	\$ 1,846,161,331
Fund Balance	\$ 292,233,187	\$ 313,863,436	\$ 319,484,201	\$ 298,227,864
Unassigned F.B.	\$ 126,427,469	\$ 93,045,552	\$ 72,008,745	\$ 87,341,794
Total Available	\$ 2,019,372,449	\$ 2,103,607,737	\$ 2,172,525,033	\$ 2,231,730,988

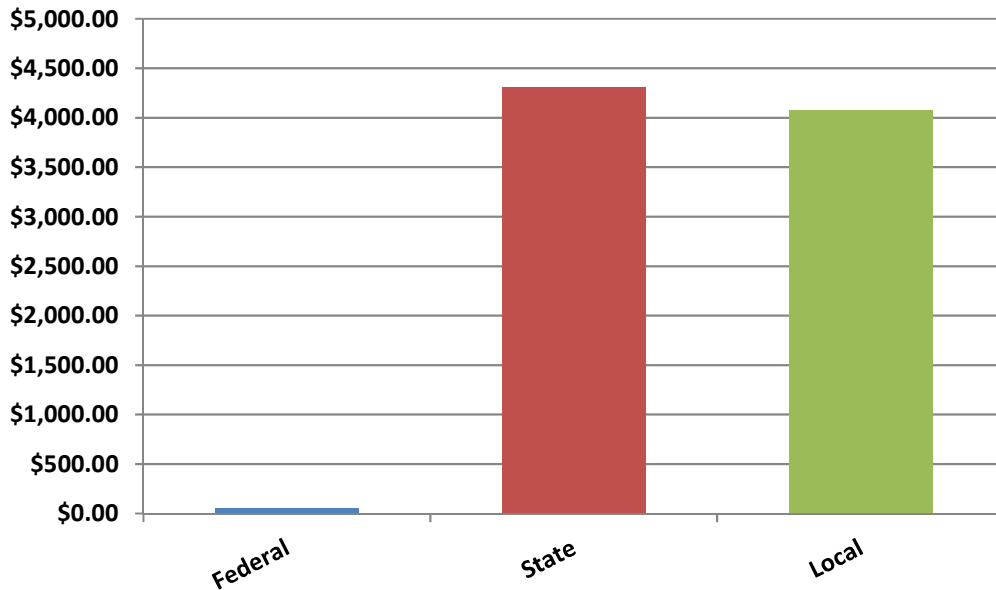


Operating Revenues Per Student

Table 3

Revenue Source	FY16-17	FY17-18	FY18-19	FY19-20
Federal	\$ 52.45	\$ 58.12	\$ 127.07	\$ 50.99
State	\$ 3,986.70	\$ 4,188.30	\$ 4,239.48	\$ 4,308.56
Local	\$ 3,689.39	\$ 3,746.34	\$ 3,919.50	\$ 4,081.69
Total Revenue	\$ 7,728.54	\$ 7,992.77	\$ 8,286.06	\$ 8,441.25
Fund Balance	\$ 1,410.96	\$ 1,478.54	\$ 1,486.37	\$ 1,363.59
Unassigned F.B.	\$ 610.42	\$ 438.32	\$ 335.01	\$ 399.35
Total Available	\$ 9,749.91	\$ 9,909.62	\$ 10,107.44	\$ 10,204.20

Operating Revenues Per Student
FY 19-20



**OCPS
Operating Revenue Sources - State Revenue
2019-20 Fiscal Year**

This table depicts the breakdown of state revenue categories for OCPS' operating budget. State revenues account for over one half of OCPS' operating revenues. Funding of these categories is derived primarily from Florida's sales tax, estate tax, (taxes on estates upon death), and the state lottery. The Florida Education Finance Program (FEFP) is the key funding formula for the allocation of state dollars which is based on the number of students in a district. The FEFP also specifies how much each district must contribute in local revenue dollars. FEFP funding represents 54.43% of state revenue to the district.

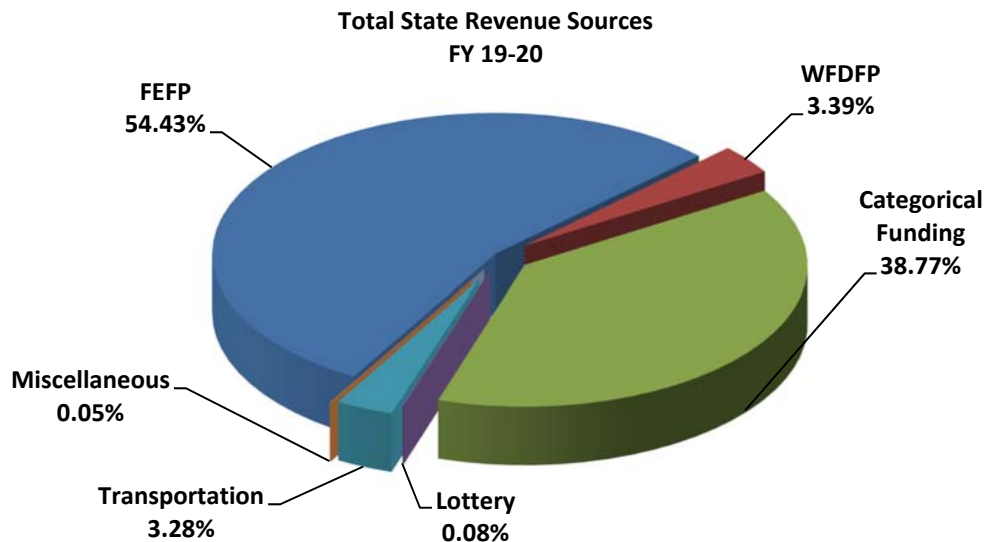
"Categoricals" are state-mandated programs for which money is provided only for the specific programs identified by the state (for example, Class Size Reduction and Instructional Materials). Details of state categoricals are provided in Table 8. The categorical funds are 38.77% of the state revenue to the district.

PECO refers to the Public Education Capital Outlay fund. For the operating budget described here, the PECO money is allotted for maintenance of schools.

Total State Revenue Sources

Table 4

Revenue Source	FY16-17	FY17-18	FY18-19	FY19-20
FEFP	\$ 427,601,423	\$ 470,757,433	\$ 472,596,531	\$ 512,881,934
WFDFP	\$ 32,855,245	\$ 31,782,106	\$ 32,151,120	\$ 31,942,536
Categorical Funding	\$ 310,048,627	\$ 319,897,307	\$ 335,055,604	\$ 365,347,831
Lottery	\$ 3,456,280	\$ 379,102	\$ 741,068	\$ 753,265
Transportation	\$ 29,936,717	\$ 30,098,773	\$ 30,744,221	\$ 30,877,678
Miscellaneous	\$ 18,188,211	\$ 33,780,184	\$ 37,706,820	\$ 510,399
PECO Maintenance	\$ 3,626,387	\$ 2,395,334	\$ 2,252,331	\$ -
Total State Revenue	\$ 825,712,890	\$ 889,090,239	\$ 911,247,695	\$ 942,313,643

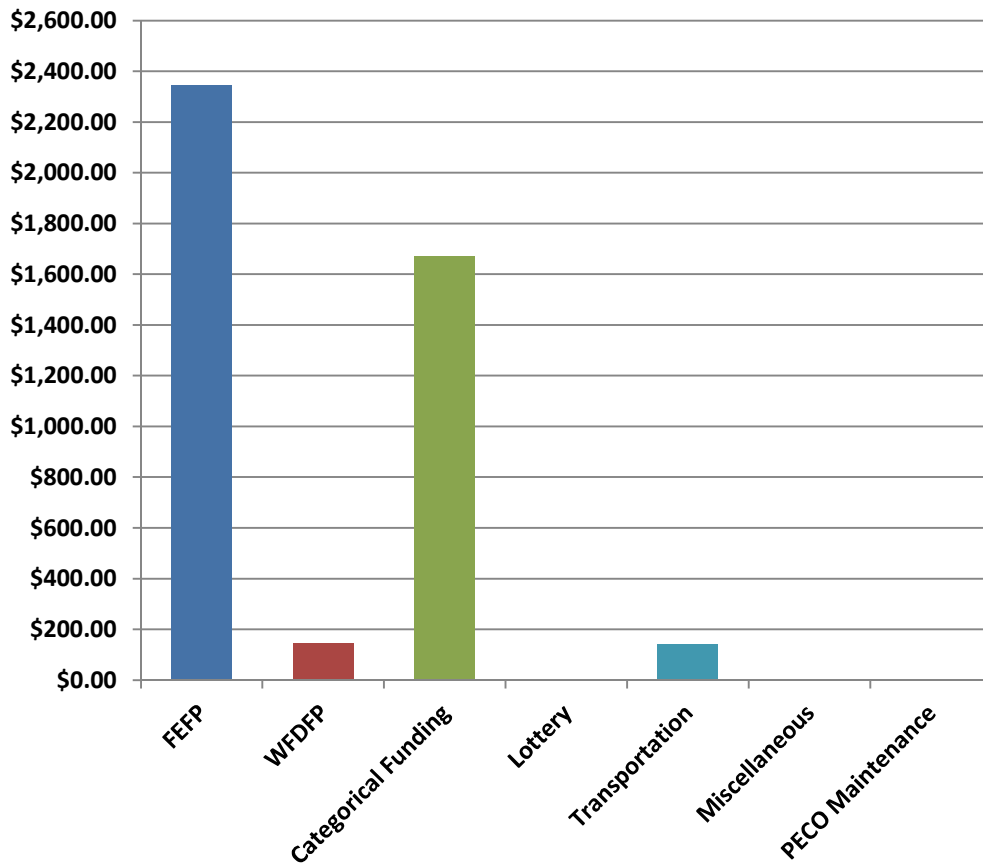


State Revenue Sources Per Student

Table 5

Revenue Source	FY16-17	FY17-18	FY18-19	FY19-20
FEFP	\$ 2,064.54	\$ 2,217.63	\$ 2,198.70	\$ 2,345.06
WFDFP	\$ 158.63	\$ 149.72	\$ 149.58	\$ 146.05
Categorical Funding	\$ 1,496.97	\$ 1,506.96	\$ 1,558.81	\$ 1,670.49
Lottery	\$ 16.69	\$ 1.79	\$ 3.45	\$ 3.44
Transportation	\$ 144.54	\$ 141.79	\$ 143.03	\$ 141.18
Miscellaneous	\$ 87.82	\$ 159.13	\$ 175.43	\$ 2.33
PECO Maintenance	\$ 17.51	\$ 11.28	\$ 10.48	\$ -
Total State Revenue	\$ 3,986.70	\$ 4,188.30	\$ 4,239.48	\$ 4,308.56

**State Revenue Sources Per Student
FY 19-20**



**OCPS
Operating Revenue Sources – Local Revenue
2019-20 Fiscal Year**

This table depicts the breakdown of local revenue sources, the most significant of which is property taxes. Property taxes account for 96.39% of local revenue sources.

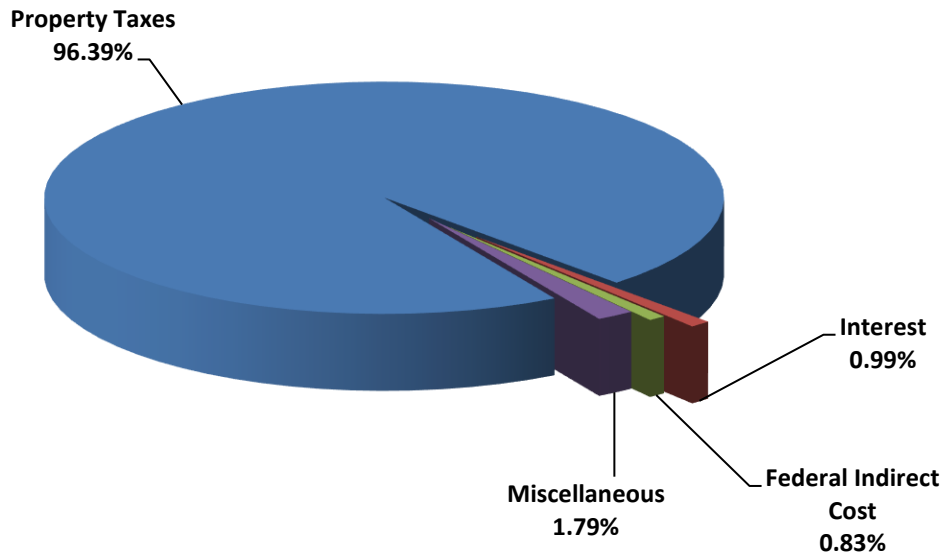
“Miscellaneous” revenues include fees paid by individuals who attend adult education courses and the fees paid by those renting school board owned facilities.

Total Local Revenue Sources

Table 6

Revenue Source	FY16-17	FY17-18	FY18-19	FY19-20
Property Taxes	\$ 737,805,257	\$ 755,894,641	\$ 798,457,787	\$ 860,457,576
Interest	\$ 1,982,795	\$ 9,194,179	\$ 13,023,546	\$ 8,855,000
Federal Indirect Cost	\$ 4,941,851	\$ 5,070,955	\$ 6,860,215	\$ 7,364,700
Miscellaneous	\$ 19,406,129	\$ 25,111,420	\$ 23,072,508	\$ 16,018,520
Total Local Revenue	\$ 764,136,032	\$ 795,271,195	\$ 841,414,056	\$ 892,695,796

**Total Local Revenue Sources
FY 19-20**

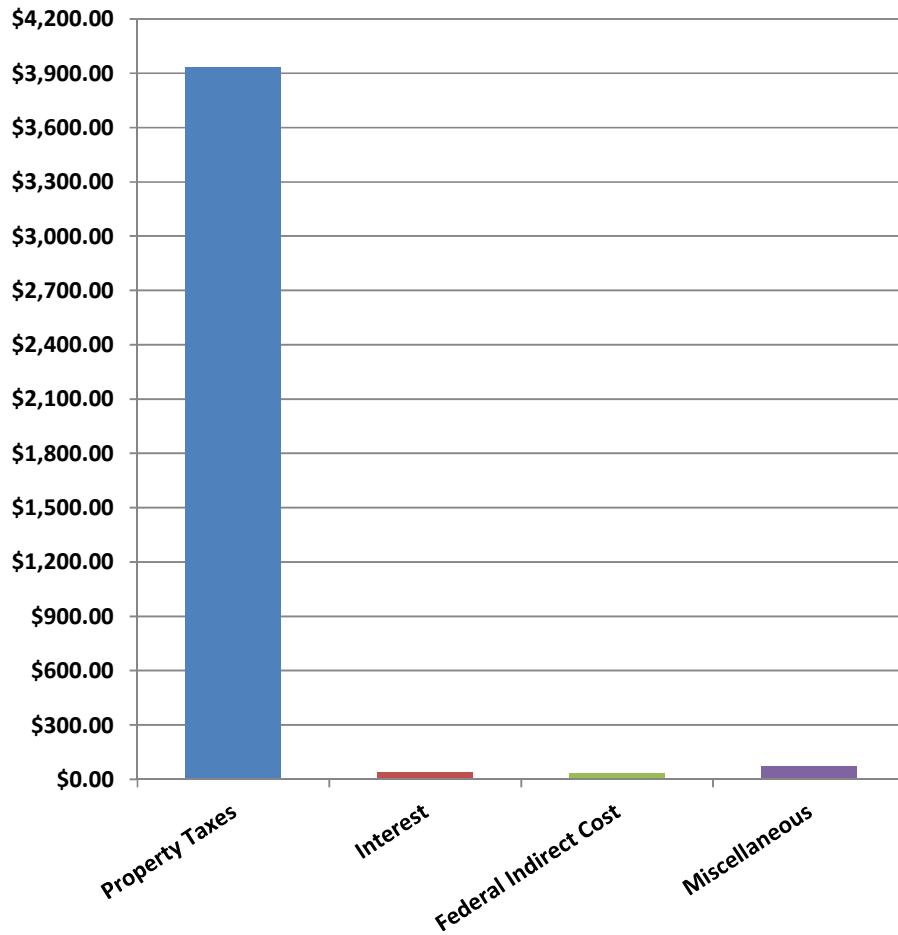


Local Revenue Sources Per Student

Table 7

Revenue Source	FY16-17	FY17-18	FY18-19	FY19-20
Property Taxes	\$ 3,562.26	\$ 3,560.85	\$ 3,714.74	\$ 3,934.29
Interest	\$ 9.57	\$ 43.31	\$ 60.59	\$ 40.49
Federal Indirect Cost	\$ 23.86	\$ 23.89	\$ 31.92	\$ 33.67
Miscellaneous	\$ 93.70	\$ 118.29	\$ 107.34	\$ 73.24
Total Local Revenue Source	\$ 3,689.39	\$ 3,746.34	\$ 3,914.59	\$ 4,081.69

Local Revenue Sources Per Student
FY 19-20



OCPS
State Funding – Categorical Allocations
2019-20 Fiscal Year

Of the \$942,313,643 state revenue dollars, \$365,347,831 (38.77%) is provided for specific programs. This is referred to as “categorical funding” since the money must be used for the specific category of program for which it is designated. The following shows how state dollars are required to be spent.

State Categorical Allocations

Table 8

State Categorical Description	FY16-17	FY17-18	FY18-19	FY19-20
Instructional Materials	\$ 15,485,713	\$ 16,223,494	\$ 16,141,603	\$ 16,710,619
Library Materials	\$ 886,774	\$ 930,989	\$ 930,392	\$ 958,865
Science Lab Materials	\$ 242,385	\$ 254,470	\$ 254,307	\$ 262,090
Safe Schools	\$ 4,910,983	\$ 4,957,519	\$ 11,367,162	\$ 12,971,498
Mental Health Assistance	\$ -	\$ -	\$ 4,676,684	\$ 5,169,478
Supplemental Academic Instruction	\$ 47,182,474	\$ 48,124,538	\$ 48,805,893	\$ 49,765,773
Supplemental Reading Instruction	\$ 8,923,611	\$ 9,104,021	\$ 9,246,818	\$ 9,398,082
Class Size Reduction	\$ 225,088,580	\$ 232,910,977	\$ 236,086,023	\$ 241,145,344
Best and Brightest	\$ -	\$ -	\$ -	\$ 21,273,282
Turnaround School Supplement	\$ -	\$ -	\$ -	\$ 2,834,035
DJJ Supplemental Funding	\$ 421,611	\$ 451,253	\$ 425,125	\$ 414,279
Virtual Education	\$ 23,540	\$ -	\$ -	\$ -
Digital Classrooms/Distance Learn	\$ 3,619,635	\$ 3,680,378	\$ 3,099,055	\$ 390,149
Teachers Classroom Supply Asst.	\$ 3,263,321	\$ 3,259,668	\$ 4,022,542	\$ 4,054,337
Total State Categoricals	\$ 310,048,627	\$ 319,897,307	\$ 335,055,604	\$ 365,347,831

State Categorical Allocations Per Student

Table 9

State Categorical Description	FY16-17	FY17-18	FY18-19	FY19-20
Instructional Materials	\$ 74.77	\$ 76.43	\$ 75.10	\$ 76.41
Library Materials	\$ 4.28	\$ 4.39	\$ 4.33	\$ 4.38
Science Lab Materials	\$ 1.17	\$ 1.20	\$ 1.18	\$ 1.20
Safe Schools	\$ 23.71	\$ 23.35	\$ 52.88	\$ 59.31
Mental Health Assistance	\$ -	\$ -	\$ 21.76	\$ 23.64
Supplemental Academic Instruction	\$ 227.81	\$ 226.70	\$ 227.06	\$ 227.55
Supplemental Reading Instruction	\$ 43.08	\$ 42.89	\$ 43.02	\$ 42.97
Class Size Reduction	\$ 1,086.77	\$ 1,097.19	\$ 1,098.36	\$ 1,102.59
Best and Brightest	\$ -	\$ -	\$ -	\$ 97.27
Turnaround School Supplement	\$ -	\$ -	\$ -	\$ 12.96
DJJ Supplemental Funding	\$ 2.04	\$ 2.13	\$ 1.98	\$ 1.89
Virtual Education	\$ 0.11	\$ -	\$ -	\$ -
Digital Classrooms/Distance Learn	\$ 17.48	\$ 17.34	\$ 14.42	\$ 1.78
Teachers Classroom Supply Asst.	\$ 15.76	\$ 15.36	\$ 18.71	\$ 18.54
Total State Categoricals	\$ 1,496.97	\$ 1,506.96	\$ 1,558.81	\$ 1,670.49

OCPS Operating Allocations

One way to examine the OCPS budget is by general operating category. There are nine basic operating categories:

- * Schools & Centers
- * Other Instructional Services
- * Categorical Programs
- * Central & Regional Units
- * District-wide Costs
- * Non-Recurring Appropriations
- * General Fund Capital Projects
- * Re-budgets and Encumbrances
- * Contingency

Schools and Centers are the allocations sent directly to the individual schools or centers. (See Table 12 for a further break-down of allocations).

Other Instructional Services are allocations for schools managed by District instructional departments or the Regional Learning Communities. (See Table 15).

Categorical Programs are allocations for schools which require special accounting by the State. (See Table 8).

Central & Regional Units allocations are for centralized departments such as the Office of the Superintendent, School Board, Operations Services, Facilities Services, Fiscal Services and Exceptional Student Education. (See Table 16 for a further break-down of allocations).

District-wide allocations relate to funds used at the district level. These include property and liability insurance, worker's compensation insurance, accumulated sick leave payout upon retirement, annual leave payout, bank service charges and fees. (See Table 18).

Non-Recurring Appropriations are discretionary funds from prior years' operations which may only be used for non-recurring purposes. (See Table 20).

General Fund Capital Projects primarily include the costs of portable classrooms and construction project management. (See Table 19).

Fund Balances are funds remaining from the prior year, some of which may be used only for the specified purpose for which they were originally designated. In addition, some of these funds are already contractually obligated with vendors for purchases as well as some of these funds equal the value of inventories on hand that will not be exhausted.

Contingency allocations provide for unforeseen events which cause a financial emergency in the amount of 3%.

Operating Allocations

Table 10

Description	FY16-17	FY17-18	FY18-19	FY19-20
Schools & Centers	\$ 1,181,221,652	\$ 1,255,079,555	\$ 1,323,415,297	\$ 1,391,582,130
Other Instructional Services	\$ 93,907,489	\$ 101,261,407	\$ 87,291,793	\$ 106,902,958
Categorical Programs	\$ 36,588,256	\$ 53,213,501	\$ 58,640,824	\$ 66,055,693
Central & Regional Units	\$ 219,642,604	\$ 230,908,738	\$ 236,040,446	\$ 242,405,245
District-wide Costs	\$ 17,540,590	\$ 18,479,569	\$ 22,000,145	\$ 27,905,466
Salary Lapse Factor	\$ -	\$ -	\$ -	\$ (19,768,735)
Non-Recurring Appropriations	\$ 39,580,598	\$ 32,448,892	\$ 34,354,653	\$ 58,463,685
General Fund Capital Projects	\$ 17,077,638	\$ 18,023,130	\$ 25,212,218	\$ 33,108,533
Transfers	\$ 6,904,633	\$ 2,700,000	\$ -	\$ -
Total	\$ 1,612,463,462	\$ 1,712,114,791	\$ 1,786,955,375	\$ 1,906,654,975

Operating Allocations Per Student

Table 11

Description	FY16-17	FY17-18	FY18-19	FY19-20
Schools & Centers	\$ 5,703.16	\$ 5,912.40	\$ 6,157.05	\$ 6,362.76
Other Instructional Services	\$ 453.40	\$ 477.02	\$ 406.12	\$ 488.79
Categorical Programs	\$ 176.66	\$ 250.68	\$ 272.82	\$ 302.03
Central & Regional Units	\$ 1,060.48	\$ 1,087.76	\$ 1,098.15	\$ 1,108.36
District-wide Costs	\$ 84.69	\$ 87.05	\$ 102.35	\$ 127.59
Salary Lapse Factor	\$ -	\$ -	\$ -	\$ (90.39)
Non-Recurring Appropriations	\$ 191.10	\$ 152.86	\$ 159.83	\$ 267.31
General Fund Capital Projects	\$ 82.45	\$ 84.90	\$ 117.30	\$ 151.38
Transfers	\$ 33.34	\$ 12.72	\$ -	\$ -
Total	\$ 7,785.28	\$ 8,065.39	\$ 8,313.62	\$ 8,717.84

OCPS
Operating Appropriations by Schools & Centers
2019-20 Fiscal Year

While other charts break down appropriation of money by function or operating allocation, the following charts show how the money is allocated among the various types of schools (i.e. elementary, middle, etc.)

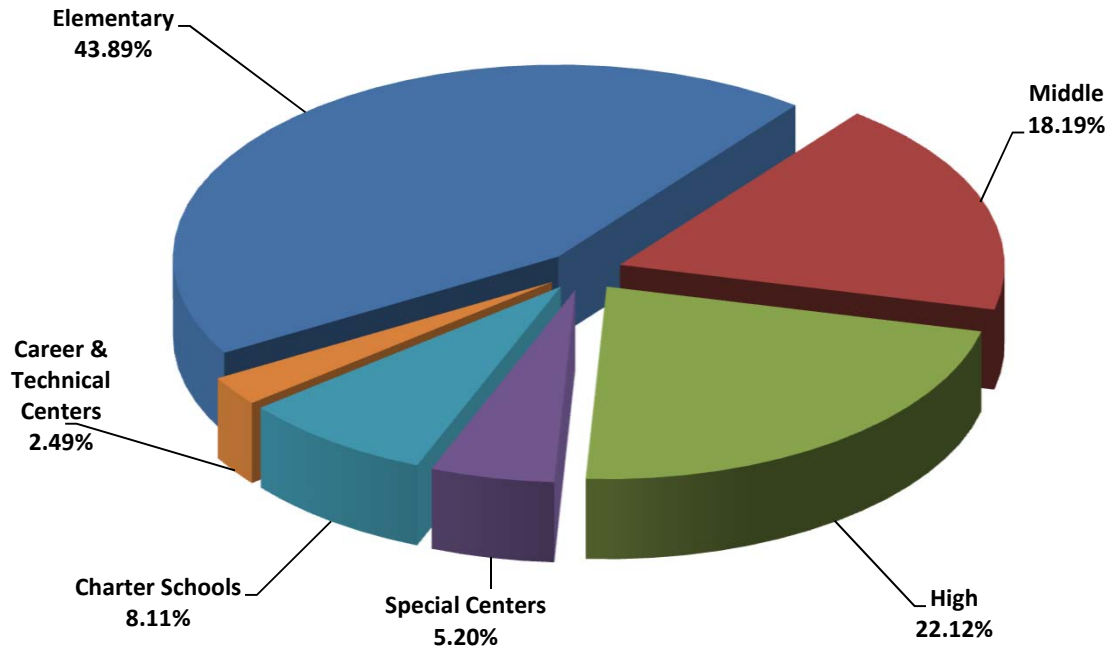
“Special Centers” are schools that serve students with special needs, for example, students with profound handicaps and those who have disciplinary problems. Special Centers include Cherokee, Magnolia, and Gateway Centers, among others. Career & Technical Centers provide technical training to adults primarily. These centers include Orlando Tech, Winter Park Tech, Mid-Florida Tech, Westside Tech and Avalon Center for Technical Excellence. Schools and centers appropriations account for approximately 72.99% of the operating budget.

Schools & Centers Appropriations

Table 12

Schools	FY16-17	FY17-18	FY18-19	FY19-20
Elementary	\$ 530,973,332	\$ 552,944,317	\$ 588,132,836	\$ 610,724,615
Middle	\$ 210,096,053	\$ 228,323,323	\$ 233,775,879	\$ 253,157,500
High	\$ 265,050,581	\$ 284,690,022	\$ 297,669,723	\$ 307,819,528
Special Centers	\$ 41,324,288	\$ 44,805,119	\$ 47,473,663	\$ 72,383,615
Charter Schools	\$ 101,757,026	\$ 107,537,865	\$ 121,130,417	\$ 112,857,376
Career & Technical Centers	\$ 32,020,372	\$ 36,778,909	\$ 35,232,778	\$ 34,639,497
Total	\$ 1,181,221,652	\$ 1,255,079,555	\$ 1,323,415,297	\$ 1,391,582,130

**Appropriations by School Type
FY 19-20**

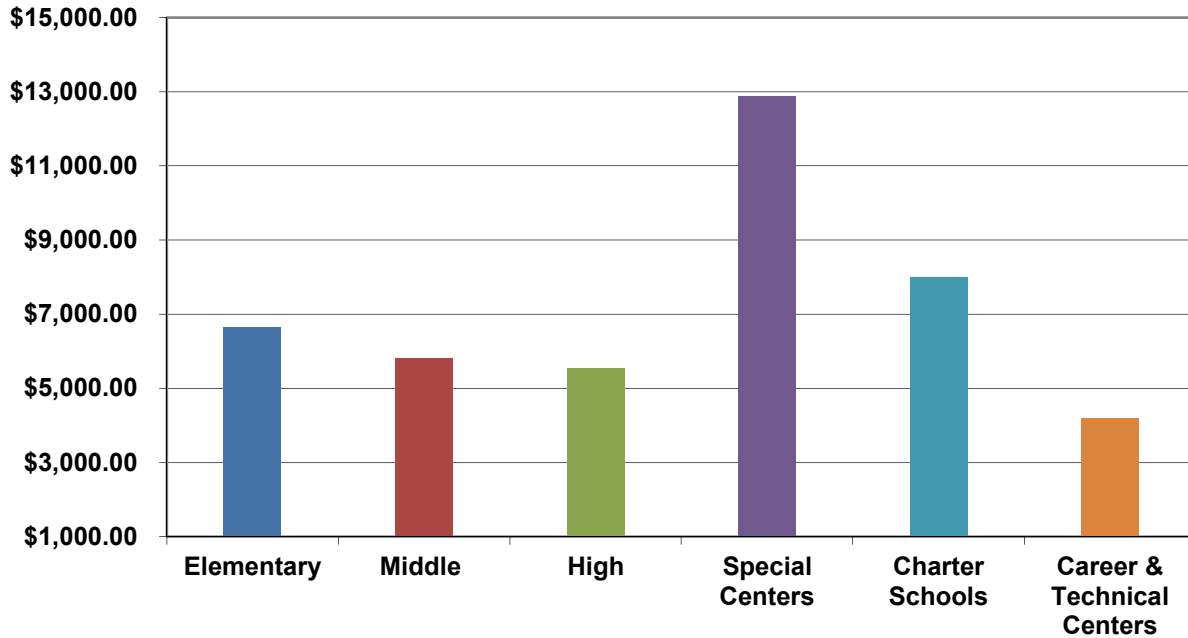


Schools & Centers Appropriations Per Student

Table 13

Schools	FY16-17	FY17-18	FY18-19	FY19-20
Elementary	\$ 6,145.83	\$ 6,256.00	\$ 6,619.12	\$ 6,660.07
Middle	\$ 5,138.48	\$ 5,534.30	\$ 5,636.66	\$ 5,816.24
High	\$ 5,001.98	\$ 5,231.31	\$ 5,424.19	\$ 5,547.84
Special Centers	\$ 8,483.94	\$ 7,468.14	\$ 7,871.31	\$ 12,885.17
Charter Schools	\$ 7,414.30	\$ 7,699.41	\$ 7,837.11	\$ 7,987.31
Career & Technical Centers	\$ 3,881.26	\$ 4,458.05	\$ 4,270.64	\$ 4,198.73
Total	\$ 5,703.16	\$ 5,912.40	\$ 6,157.05	\$ 6,362.76

**Dollars Per Student
FY 19-20**

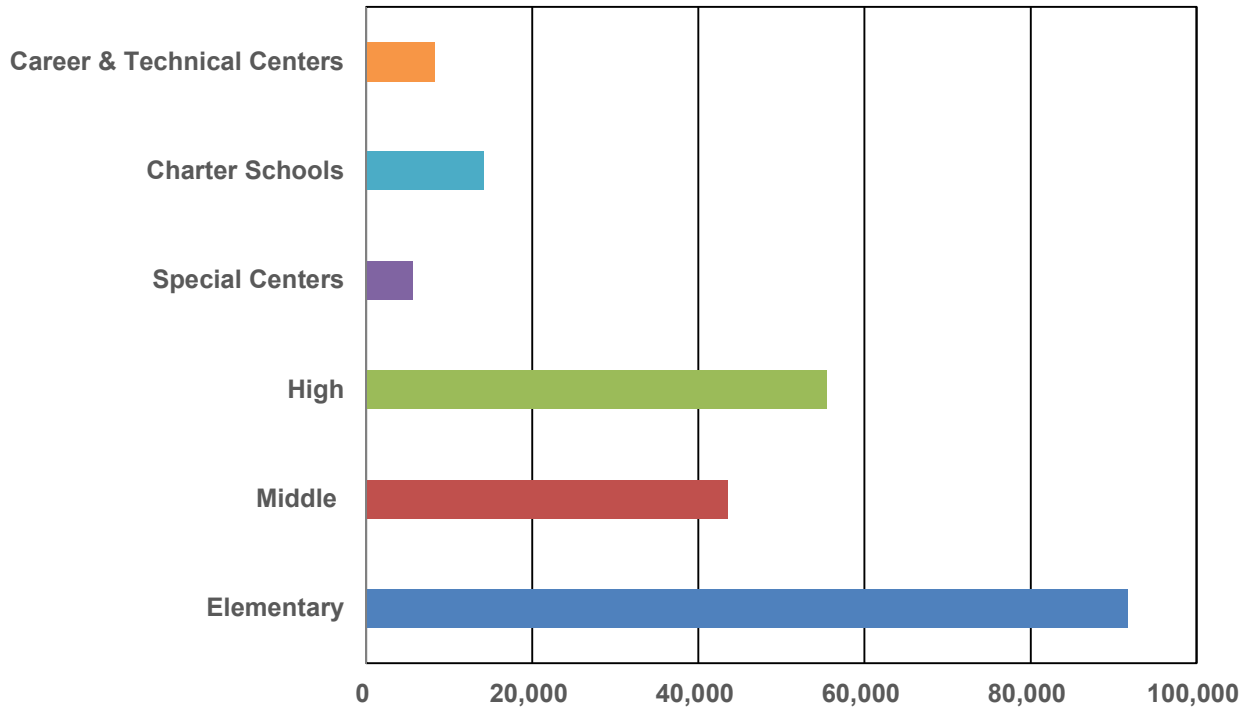


Schools & Centers FTE

Table 14

Schools	FY16-17	FY17-18	FY18-19	FY19-20
Elementary	86,395.70	88,386.28	88,853.64	91,699.47
Middle	40,886.80	41,256.01	41,474.16	43,525.96
High	52,989.14	54,420.44	54,878.21	55,484.57
Special Centers	4,870.88	5,999.50	6,031.22	5,617.59
Charter Schools	13,724.43	13,967.03	15,456.00	14,129.59
Career & Technical Centers	8,250.00	8,250.00	8,250.00	8,250.00
Total	207,116.96	212,279.26	214,943.24	218,707.18

**FTE by School Type
FY 19-20**



**OCPS
Other Instructional Services Appropriations
2019-20 Fiscal Year**

Table 15 depicts the “Other Instructional Services Appropriations” referred to previously in Table 10. Other Instructional Services are for the appropriations that are managed centrally but the services are for students. Other Instructional Services appropriations account for approximately 5.61% of the operating budget.

Other Instructional Services

Table 15

Category Description	FY16-17	FY17-18	FY18-19	FY19-20
Academic Competitions	\$ 114,162	\$ 100,534	\$ 101,953	\$ 100,000
Acceleration Initiative	\$ 317,147	\$ 542,723	\$ 706,082	\$ 400,000
After School Tutorial Program	\$ 228,870	\$ 214,853	\$ 244,791	\$ 320,000
AP Tutoring	\$ 224,351	\$ 228,848	\$ 215,922	\$ 285,293
Dual Enrollment Articulation/Tuition	\$ 1,757,854	\$ 2,900,998	\$ 4,183,217	\$ 4,300,000
Code Of Conduct Printing	\$ 44,106	\$ 40,377	\$ 25,500	\$ 25,000
Turnaround School Supplemental Services	\$ -	\$ -	\$ -	\$ 2,834,035
Commissioner's Academic Challenge	\$ 4,513	\$ 5,121	\$ (1,020)	\$ 5,240
Curriculum Development	\$ 83,126	\$ 118,585	\$ 298,253	\$ 202,337
SRO Training	\$ 57,673	\$ 77,375	\$ 7,082	\$ 80,000
District-wide Athletics	\$ -	\$ -	\$ 37,186	\$ 8,100
Dropout Programs Contracted Child Care	\$ 292,257	\$ 254,202	\$ 235,389	\$ 312,000
Dropout Programs Contracted Nursing Services	\$ 34,262	\$ 39,691	\$ 36,598	\$ 38,000
Dropout Programs Teen Parent Hourly	\$ 22,505	\$ 18,393	\$ 27,133	\$ 28,000
Dropout Programs TP Instructional Materials	\$ -	\$ 2,331	\$ -	\$ -
Suspension Center Support	\$ 240,000	\$ 290,000	\$ 290,000	\$ 290,000
ESOL Endorsement Materials	\$ 8,686	\$ 9,966	\$ 10,900	\$ 10,966
ESOL Student Tests	\$ 114,151	\$ 123,754	\$ 123,604	\$ 130,000
Expectation Graduation	\$ 10,358	\$ 11,689	\$ 10,105	\$ -
Music Association Membership and Performance	\$ 18,012	\$ 81,730	\$ 97,928	\$ 128,663
Hearing Officer Student Discipline	\$ 22,013	\$ 36,600	\$ 33,155	\$ 34,935
Hearing/Vision Impaired Services	\$ 240,060	\$ 239,891	\$ 242,955	\$ 315,111
Instructional Materials(Dual Enrollment)	\$ 225,456	\$ 656,239	\$ 1,048,586	\$ 1,049,000
Instructional Materials (Central Adoption)	\$ 24,936,672	\$ 30,675,873	\$ 11,114,979	\$ 23,918,170
Instructional Materials (Redistribution)	\$ 22,069	\$ 9,035	\$ 8,740	\$ 201,078
Digital Classrooms	\$ 5,263,560	\$ 2,961,211	\$ 2,848,442	\$ 369,762
DCL Support	\$ 1,630,378	\$ 4,183,916	\$ 8,204,657	\$ 8,418,753
Music Itinerant Teachers	\$ 575,384	\$ 583,029	\$ 576,811	\$ 666,504
Pre-School Handicapped PEC Supplement	\$ 27,924	\$ 61,460	\$ 44,090	\$ 46,318
Speech & Language Therapists	\$ 12,348,772	\$ 12,678,028	\$ 12,305,710	\$ 14,710,614
Summer School Elementary ESY	\$ 2,271,391	\$ 2,029,003	\$ 2,214,198	\$ 2,285,154
Summer School Extended Contracts	\$ 2,966,907	\$ 2,951,602	\$ 2,974,286	\$ 2,529,819
Summer School High	\$ 2,687,873	\$ 2,710,720	\$ 2,634,675	\$ 2,653,776
Summer School Middle	\$ 887,323	\$ 762,087	\$ 786,802	\$ 834,273
Summer School Special Ctr ESY	\$ 1,095,956	\$ 1,111,328	\$ 1,193,443	\$ 1,227,979
Summer Reading Camp (8th Grade)	\$ 54,505	\$ 52,531	\$ 33,521	\$ 48,633
Summer Reading Camp (3rd & 12th Grade)	\$ 1,261,407	\$ 1,342,572	\$ 1,227,168	\$ 1,246,672
Summer School Transportation	\$ 1,786,207	\$ 1,411,744	\$ 1,297,422	\$ 1,589,928
Summer SRO's	\$ -	\$ -	\$ 11,281	\$ 629,963
Summer Professional Development	\$ 4,847,120	\$ 360,607	\$ 228,394	\$ -
Teacher Training	\$ 88,103	\$ 200,763	\$ 218,061	\$ 250,000
Textbook Adoption	\$ 14,396	\$ 19,337	\$ 23,244	\$ 14,400
Orange TIPS Tutoring	\$ 8,704	\$ 11,586	\$ 14,082	\$ 18,305
Translation Services	\$ 66,102	\$ 123,714	\$ 240,497	\$ 260,000
United Arts in Education	\$ 454,656	\$ 454,656	\$ 501,058	\$ 549,000
United Arts Transportation	\$ 321,672	\$ 440,120	\$ 467,389	\$ 540,000
Social Workers	\$ 3,530,040	\$ 3,975,129	\$ 4,076,475	\$ 4,218,497
Psychologists	\$ 2,594,944	\$ 2,823,000	\$ 2,934,902	\$ 2,961,690
Mental Health Assistance	\$ -	\$ -	\$ 2,543,509	\$ 6,419,327
Itinerant Teachers	\$ 2,257,050	\$ 2,413,586	\$ 2,570,552	\$ 2,744,335
PT/OT Services	\$ 2,604,079	\$ 2,807,645	\$ 2,894,502	\$ 3,017,366
Teacher Mentor Program	\$ 542,937	\$ 603,255	\$ 642,537	\$ 652,175

Other Instructional Services

Table 15

Category Description	FY16-17	FY17-18	FY18-19	FY19-20
ESOL Certification Training	\$ 260,886	\$ 147,225	\$ 141,626	\$ 160,000
School Performance Monitoring	\$ 2,258,893	\$ 2,209,074	\$ 1,972,314	\$ 3,128,338
Recruitment, Retention, & Bonus	\$ 4,234,455	\$ 5,303,147	\$ 5,242,134	\$ 2,304,372
Digital Design Classroom	\$ 834	\$ 8,096	\$ 6,830	\$ -
Reading Training, Materials & Consultants	\$ 144,668	\$ 181,530	\$ 183,026	\$ 270,000
Parent Guides/FSTS	\$ 39,037	\$ 11,262	\$ -	\$ -
Accreditation Dues	\$ 178,558	\$ 187,450	\$ 245,400	\$ 278,200
Student Support Fees	\$ 10,000	\$ 10,000	\$ -	\$ -
Connect Orange/Mobile App	\$ 417,500	\$ 256,169	\$ -	\$ -
Middle Years IB Program	\$ 507,148	\$ 481,112	\$ 476,136	\$ 526,088
Destiny Library Management Web Based Solution	\$ 230,800	\$ 318,738	\$ 243,498	\$ 244,297
Instructional Staff Modification	\$ 2,800,498	\$ 3,837,149	\$ 1,235,483	\$ 1,329,880
IB Programs HS	\$ 97,639	\$ 138,127	\$ 147,975	\$ 180,200
Post-secondary K-12 Support	\$ 674,353	\$ 1,428,425	\$ 1,465,326	\$ 1,428,425
Back on Track	\$ 90,000	\$ 118,821	\$ 128,900	\$ 128,300
PSAT/SAT/ACT Testing	\$ 806,416	\$ 1,129,289	\$ 1,362,559	\$ 1,756,450
Literacy Plan	\$ 1,398,297	\$ 992,531	\$ 902,392	\$ 1,124,185
Testing Proctors	\$ 438,383	\$ -	\$ -	\$ -
Universal Gifted Screening	\$ 113,430	\$ 119,098	\$ 79,600	\$ 125,052
DPLC Support	\$ -	\$ 632,726	\$ 651,846	\$ -
Total	\$ 93,907,489	\$ 101,261,407	\$ 87,291,793	\$ 106,902,958

**OCPS
Central & Regional Units Appropriations
2019-20 Fiscal Year**

This table depicts the “Central & Regional Units Appropriations” referred to previously in Table 10. Central and regional units include funds for departments such as Office of the Superintendent, School Board, Operations Services, Facilities Services, Fiscal Services and Exceptional Student Education. Department appropriations account for approximately 12.71% of the operating budget.

Central & Regional Units Appropriations

Table 16

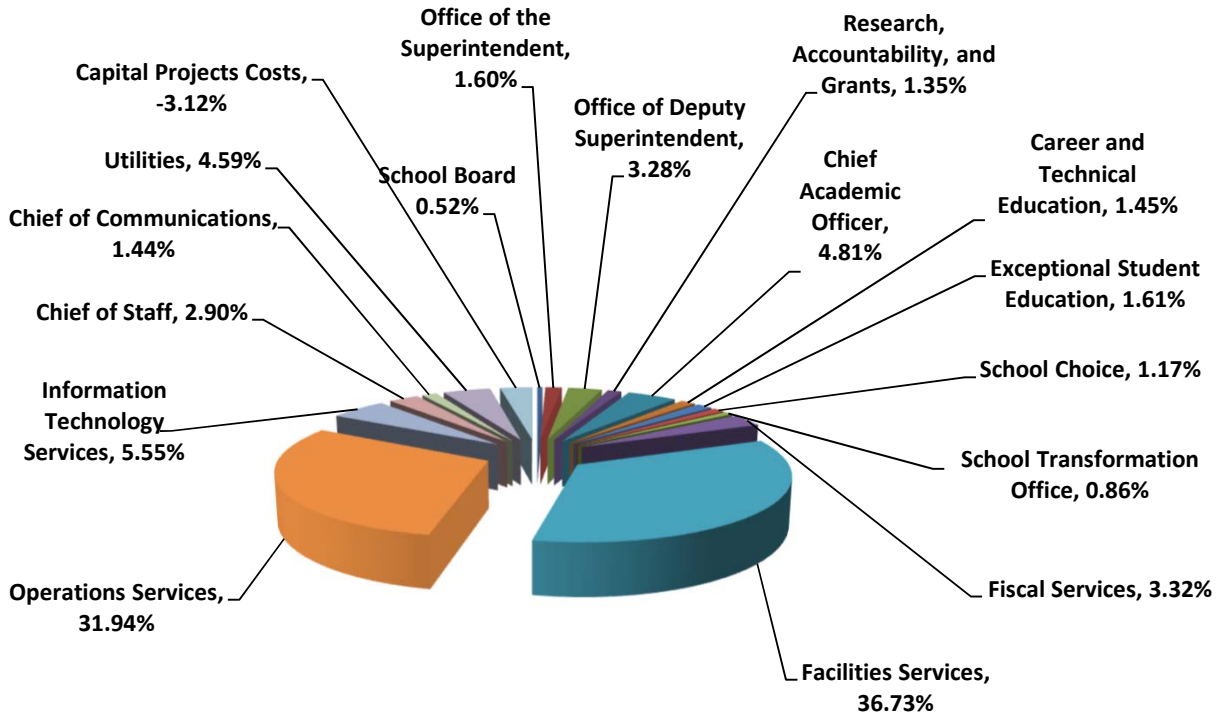
Category Description	FY16-17	FY17-18	FY18-19	FY19-20
School Board	\$ 1,018,915	\$ 1,267,032	\$ 1,206,187	\$ 1,255,729
Office of the Superintendent	\$ 3,150,061	\$ 3,099,901	\$ 3,199,182	\$ 3,872,872
Office of Deputy Superintendent	\$ 6,087,939	\$ 6,504,451	\$ 7,423,873	\$ 7,943,708
Research, Accountability, and Grants	\$ 2,551,945	\$ 2,760,227	\$ 2,899,591	\$ 3,275,267
Chief Academic Officer	\$ 7,974,107	\$ 12,177,296	\$ 11,546,353	\$ 11,656,651
Career and Technical Education	\$ 4,165,797	\$ 5,195,501	\$ 3,991,991	\$ 3,508,568
Exceptional Student Education	\$ 3,575,697	\$ 4,125,928	\$ 3,740,146	\$ 3,910,024
School Choice	\$ 2,619,195	\$ 2,791,876	\$ 2,766,334	\$ 2,835,414
School Transformation Office	\$ 369,015	\$ 2,110,501	\$ 1,612,148	\$ 2,093,629
Fiscal Services	\$ 6,945,125	\$ 7,384,250	\$ 7,678,993	\$ 8,050,392
Facilities Services	\$ 75,462,633	\$ 79,065,773	\$ 83,718,243	\$ 89,044,387
Operations Services	\$ 70,485,378	\$ 73,713,183	\$ 75,215,810	\$ 77,431,712
Information Technology Services	\$ 17,673,056	\$ 10,979,068	\$ 12,884,279	\$ 13,455,854
Chief of Staff	\$ 6,462,250	\$ 6,908,753	\$ 6,870,779	\$ 7,035,452
Chief of Communications	\$ 3,047,561	\$ 3,249,576	\$ 3,303,653	\$ 3,482,767
Utilities	\$ 8,053,930	\$ 9,575,421	\$ 15,198,928	\$ 11,120,352
Capital Projects Costs	\$ -	\$ -	\$ (7,216,043)	\$ (7,567,533)
Total	\$ 219,642,604	\$ 230,908,738	\$ 236,040,446	\$ 242,405,245

Central & Regional Units Appropriations Per Student

Table 17

Category Description	FY16-17	FY17-18	FY18-19	FY19-20
School Board	\$ 4.92	\$ 5.97	\$ 5.61	\$ 5.74
Office of the Superintendent	\$ 15.21	\$ 14.60	\$ 14.88	\$ 17.71
Office of Deputy Superintendent	\$ 29.39	\$ 30.64	\$ 34.54	\$ 36.32
Research, Accountability, and Grants	\$ 12.32	\$ 13.00	\$ 13.49	\$ 14.98
Chief Academic Officer	\$ 38.50	\$ 53.93	\$ 53.72	\$ 53.30
Career and Technical Education	\$ 20.11	\$ 24.47	\$ 18.57	\$ 16.04
Exceptional Student Education	\$ 17.26	\$ 19.44	\$ 17.40	\$ 17.88
School Choice	\$ 12.65	\$ 13.15	\$ 12.87	\$ 12.96
School Transformation Office	\$ 1.78	\$ 9.94	\$ 7.50	\$ 9.57
Fiscal Services	\$ 33.53	\$ 34.79	\$ 35.73	\$ 36.81
Facilities Services	\$ 364.35	\$ 372.46	\$ 389.49	\$ 407.14
Operations Services	\$ 340.32	\$ 347.25	\$ 349.93	\$ 354.04
Information Technology Services	\$ 85.33	\$ 55.15	\$ 59.94	\$ 61.52
Chief of Staff	\$ 31.20	\$ 32.55	\$ 31.97	\$ 32.17
Chief of Communications	\$ 14.71	\$ 15.31	\$ 15.37	\$ 15.92
Utilities	\$ 38.89	\$ 45.11	\$ 70.71	\$ 50.85
Capital Projects Costs	\$ -	\$ -	\$ (33.57)	\$ (34.60)
Total	\$ 1,060.48	\$ 1,087.76	\$ 1,098.15	\$ 1,108.36

**Central & Regional Units Appropriations Per Student
FY 19-20**



OCPS
District-wide Appropriations
2019-20 Fiscal Year

This table depicts the “District-wide Appropriations” referred to previously in Table 10. District-wide funds are those used to cover district costs not allocated to a specific department such as state book entry for motor vehicle license tax bonds, the district external audit, software maintenance fees, business system improvements, unemployment compensation and bank service charges. District-wide appropriations account for 1.46% of the operating budget.

District-wide Appropriations

Table 18

Category Description	FY16-17	FY17-18	FY18-19	FY19-20
Annual Leave Payout*	\$ 1,583,716	\$ 1,097,615	\$ 1,183,393	\$ 1,583,716
Bank Service Chgs/Fees	\$ 401,532	\$ 495,873	\$ 586,595	\$ 980,000
Boiler Inspections	\$ 510	\$ 480	\$ 240	\$ 3,800
Budget Advertisement	\$ 3,492	\$ 3,492	\$ 3,492	\$ 4,100
CO & DS	\$ 116,130	\$ 118,233	\$ 119,972	\$ 119,972
COPS Annual Fees	\$ 61	\$ 61	\$ 61	\$ 61
District External Audit	\$ 244,250	\$ 223,500	\$ 193,750	\$ 205,000
District-Wide Drug Testing*	\$ (19,099)	\$ (33,856)	\$ 12,926	\$ -
Employee Assistance Program*	\$ 199,767	\$ 215,537	\$ 225,696	\$ 225,696
Employee Recognition Program*	\$ 77,706	\$ 76,797	\$ 74,999	\$ 75,000
FDLE Background Checks Volunteers*	\$ 123,510	\$ 144,263	\$ 85,055	\$ 140,000
Interscholastic Athletic Insurance	\$ 1,068,843	\$ 584,353	\$ 584,055	\$ 584,055
Loss Fund*	\$ 9,184,239	\$ 10,777,688	\$ 12,902,566	\$ 11,133,650
Merit Pay-CTA Contract	\$ 99,858	\$ 99,804	\$ 99,462	\$ 100,000
Printing CTA Contract	\$ 3,427	\$ 3,625	\$ 3,325	\$ 4,013
Printing OESPA Contract	\$ 3,427	\$ 3,625	\$ 3,325	\$ 4,013
Property Adjustment Board	\$ 327,987	\$ 172,841	\$ 310,650	\$ 189,600
School Internal Account Audits	\$ 134,965	\$ 147,000	\$ 151,100	\$ 151,100
Sick Leave Accumulation Payout*	\$ 7,752,179	\$ 7,582,992	\$ 7,109,817	\$ 7,481,662
Sick Leave Bank Usage Charges*	\$ 1,627,908	\$ 1,472,880	\$ 1,425,786	\$ 1,480,000
Sonitrol Security System & Contract	\$ 572,400	\$ 446,375	\$ 727,696	\$ 572,400
Fire Alarm Monitoring	\$ 36,627	\$ 34,923	\$ 38,887	\$ 37,500
Security System Maintenance	\$ 48,274	\$ 232,412	\$ 68,789	\$ 116,492
Payroll Adjustments	\$ 35,006	\$ 3,871	\$ 161,308	\$ 30,000
Substitute Teachers	\$ 1,210,441	\$ 1,235,512	\$ 1,254,944	\$ 1,240,000
Suspensions with Pay*	\$ 338,957	\$ 511,665	\$ 587,998	\$ 456,364
Tangible Property Inventory Verification	\$ 47,460	\$ 44,295	\$ 51,395	\$ 53,540
Temporary Help	\$ 20,804	\$ 30,865	\$ 52,891	\$ 87,420
Traffic Safety	\$ 108,088	\$ 209,110	\$ 154,426	\$ 282,864
TSA Consulting Group*	\$ 69,648	\$ 69,369	\$ 53,543	\$ 71,637
Unemploy Compensation*	\$ 269,711	\$ 224,325	\$ 220,822	\$ 244,325
Cobra,FSA & Retire Health*	\$ 87,053	\$ 108,813	\$ 92,267	\$ 97,090
Health Insurance Consultants*	\$ 29,164	\$ 45,828	\$ 45,826	\$ 50,000
Subscriptions	\$ -	\$ -	\$ -	\$ 1,825
Business System Improvements	\$ 2,574,077	\$ 2,173,547	\$ 2,173,547	\$ 2,173,547
Curriculum & Instruction Portfolio	\$ 940,058	\$ 2,888,024	\$ 2,888,024	\$ 2,888,024
Worker's Compensation Testing	\$ 105,855	\$ 49,895	\$ 19,873	\$ 25,000
Joint Use Projects	\$ 433,008	\$ 20,687	\$ 106,303	\$ 106,119
Interlocal Agrmnt-Prop Appraiser & GIS Maint	\$ 45,000	\$ 11,300	\$ 5,000	\$ 50,000
Re-fingerprinting of Current Employees*	\$ 359,564	\$ 278,749	\$ 395,721	\$ 425,000
Software Maintenance Fees	\$ 8,571,382	\$ 9,575,681	\$ 11,633,595	\$ 17,331,689
Custodial Equipment Repair	\$ 84	\$ -	\$ -	\$ -
Board Meeting Security	\$ 256	\$ -	\$ -	\$ -
Property Due Diligence	\$ 489,885	\$ 525,466	\$ 545,363	\$ 490,000
Safety Initiatives	\$ 41,107	\$ -	\$ -	\$ -
HR Applicant Support	\$ 3,146	\$ 70,443	\$ 62,078	\$ 73,332
Less Other Personnel Costs	\$ (21,830,868)	\$ (23,498,389)	\$ (24,416,414)	\$ (23,464,140)
Total	\$ 17,540,590	\$ 18,479,569	\$ 22,000,145	\$ 27,905,466

**OCPS
General Fund Capital Projects
2019-20 Fiscal Year**

Table 19 reflects appropriations for costs recorded in the general fund but whose originating fund source is the capital budget. These appropriations account for approximately 1.74% of the operating budget.

General Fund Capital Projects

Table 19

Category Description	FY16-17	FY17-18	FY18-19	FY19-20
Portable Leasing	\$ 9,868,644	\$ 10,861,115	\$ 11,686,774	\$ 12,600,000
Portable Repairs	\$ -	\$ -	\$ 51,466	\$ 441,000
Chief Facilities Officer	\$ -	\$ -	\$ -	\$ 1,154,585
Facilities Services Construction	\$ -	\$ -	\$ -	\$ 1,311,081
Facilities Services Real Estate Management	\$ -	\$ -	\$ -	\$ 496,448
Facilities Programs, Building Code Compliance	\$ -	\$ -	\$ -	\$ 1,047,752
Facilities Construction Planning	\$ -	\$ -	\$ -	\$ 236,045
Facilities Planning	\$ -	\$ -	\$ -	\$ 332,005
Facilities Capital Renewal and Portables	\$ -	\$ -	\$ -	\$ 1,859,042
Procure Svc/Facilities Construct Contracting	\$ -	\$ -	\$ -	\$ 930,679
Business Opportunity Office	\$ -	\$ -	\$ -	\$ 199,896
State Non-Recurring Maintenance Allocation	\$ -	\$ -	\$ 2,395,334	\$ -
Local Maintenance	\$ 7,208,994	\$ 7,162,015	\$ 11,078,644	\$ 12,500,000
Total	\$ 17,077,638	\$ 18,023,130	\$ 25,212,218	\$ 33,108,533

**OCPS
Non-Recurring Appropriations
2019-20 Fiscal Year**

Table 20 reflects the requirement in the Board's Policies that non-recurring revenues cannot be used for recurring purposes. The source of funds referred to here is unappropriated balances from the prior year, thus representing non-recurring sources. These appropriations account for approximately 3.07% of the operating budget.

Non-Recurring Appropriations

Table 20

Category Description	FY16-17	FY17-18	FY18-19	FY19-20
FY 2019-2020 Non-Recurring Appropriations				
Additional Days for New & Renovated Schools				336,694
Reorganization & Equipment				150,000
ITG Portfolio-Teaching and Learning				10,811,408
ITG Portfolio-Business				18,243,101
Digital Curriculum				1,628,340
Security-Temporary Services				38,479
Attendance Program				285,000
Student Enrollment				4,450
ESE Units Start Up Costs & Endorsement Materials				60,000
Professional Service				5,000
Athletic Bleacher Rentals				26,000
Professional Development-ITS				33,222
Professional Development-Common Planning				7,746,230
Innovation Schools Initiatives				120,000
Employee Bonus				12,330,500
School Safety and Security				832,992
Dreambox and Transmath Pilots				236,347
Mentoring in Medicine				225,000
PYP Workshop: IB World Schools				8,605
ELA Initiatives				389,110
Spreading the Dream				15,000
FSU Physics Collaboration				34,240
Dual Enrollment Transportation Pilot				103,050
Athletic Transportation				16,000
Retention Program				564,834
FY 2018-2019 Non-Recurring Appropriations				
Additional Days for New & Renovated Schools			412,234	
Reorganization & Equipment			54,341	
ITG Portfolio-Teaching and Learning			9,362,224	
ITG Portfolio-Business			7,918,816	
Digital Curriculum			110,003	
Safety Initiatives			551,323	
Security-Temporary Services			80,931	
Business Continuity and Disaster Recovery			200,988	
Outsourcing Network Security Monitoring			302,302	
Condition Assessment			492,231	
Fencing			2,608,841	
Environmental Testing			12,036	
Teacher Recruitment Program			1,307,916	
Attendance Program			270,000	
Early Literacy Program			285,058	
Speech, Language & Psychologist Services			1,445,734	
HR Initiative			30,900	
Athletic Bleacher Rentals			249,308	
Fire Alarm Upgrade			35,218	
Professional Development-ITS			151,340	
Professional Development-Common Planning			5,306,166	
Athletic Transportation			16,425	
Retention Program			247,724	
Youth Mental Health Management Network			50,000	
Saturday School			132,882	
Welding Program - CTE			1,300,000	

Non-Recurring Appropriations

Table 20

Category Description	FY16-17	FY17-18	FY18-19	FY19-20
Equipment and Repairs			69,458	
Edgenuity & Imagine Learn for Displaced Students			322,400	
Hurricane Irma			1,027,853	
FY 2017-2018 Non-Recurring Appropriations				
Additional Days for New & Renovated Schools		432,598		
Reorganization & Equipment		138,421		
West Orange Turf Settlement		34,600		
ITG Portfolio-Teaching and Learning		6,412,359		
ITG Portfolio-Business		2,400,213		
Digital Curriculum		418,726		
Safety Screening Initiatives		102,616		
Transportation GPS		830,015		
Temporary Services		135,587		
Special Projects		134,173		
Fencing		682,727		
Environmental Testing		20,836		
Safety & Emergency Management Asset Protection		232,183		
Consultant		58,960		
Athletic Bleacher Rentals		3,114,835		
Professional Development-Common Planning		3,803,645		
Professional Development-ITS & Student Systems		32,690		
Other Instruction		4,252,653		
Youth Mental Health Management Network		50,000		
Vehicles		2,666,354		
Recruitment Program		590,000		
Fire Alarm Upgrade		202,731		
Hurricane Irma		5,701,971		
FY 2016-2017 Non-Recurring Appropriations				
Additional Days for New & Renovated Elem. Schools	274,828			
Reorganization & Equipment	184,674			
West Orange Turf Settlement	60,350			
ITG Portfolio-Teaching and Learning	2,670,674			
ITG Portfolio-Business	1,121,981			
Digital Curriculum	1,529,517			
Fire System Monitoring	546,932			
VPK Materials	51,613			
Vehicles	31,500			
Safety Improvements	710,104			
Radio Consoles	99,500			
Security equipment	147,858			
Pressure Washing, Mowing, Chillers, Equipment	6,041,074			
Temporary help	23,598			
Technology	110,262			
Consultants	2,857			
Recruiting	1,925			
Special Projects	151,641			
Technology	25,639,905			
Aquatic Partnership	50,000			
Other Instruction	28,792			
Hurricane Matthew	101,015			
Sub-Total	\$ 39,580,598	\$ 32,448,892	\$ 34,354,653	\$ 54,243,602
To Allocate	\$ -	\$ -	\$ -	\$ 4,220,083

OCPS General Operating Budget Expenditures by Function

General operating budget expenses can be allocated by function – the category for which the funds are used. This general budget by function does not include construction of facilities, long-term debt service, the district’s self-insurance fund or expenses related to food services that are funded by the federal government. Category descriptions are provided below:

Description of Categories Listed in Table 21

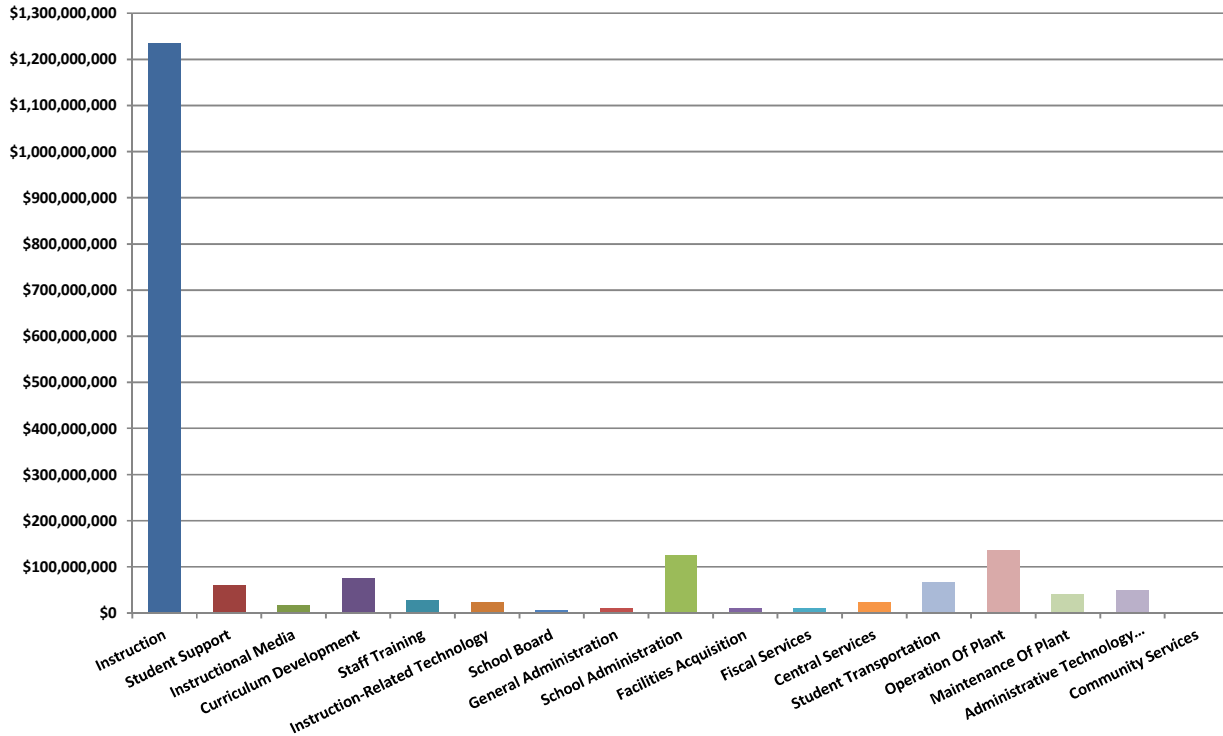
<u>Category</u>	<u>Description</u>
Instruction	Direct classroom instruction, including classroom teachers and paraprofessional salaries, classroom supplies, books, equipment
Student Support	Guidance counselors, social workers, psychologists, mental health services
Instructional Media	Media Center staff and library materials
Curriculum Development	School resource teachers, district level staff for curriculum development
Staff Training	Training of teachers and teacher assistants
Instruction-Related Technology	Technology expenditures in direct support of instruction
School Board	School board salaries, expenses related to operating the school board members’ offices.
General Administration	Superintendent, general administration staff at the district level
School Administration	Principals, assistant principals, office staff at schools
Facilities Acquisition	Management of construction (new schools, renovation projects)
Fiscal Services	Budget, accounting, accounts payable, payroll and audits
Central Services	Warehouse, mail, information systems, employee relations, insurance, purchasing, and human resources
Student Transportation	Transportation of students, maintenance of buses
Operation of Plant	Grounds maintenance, utilities, security, custodial staff, and supplies
Maintenance of Plant	Repairing or replacing of structures, other than capital expenditures
Administrative Technology Svcs.	Technology expenditures supporting district operations
Community Services	Volunteer services, communication to the public
Debt Service	Interest expense incurred on short-term funds until Property Taxes are received

Total Operating Expenditures By Function

Table 21

Function	FY16-17	FY17-18	FY18-19	FY19-20
Instruction	\$ 1,045,749,682	\$ 1,093,627,463	\$ 1,118,582,015	\$ 1,234,205,963
Student Support	\$ 44,003,613	\$ 66,497,067	\$ 66,686,330	\$ 59,804,953
Instructional Media	\$ 15,197,449	\$ 16,266,680	\$ 16,721,985	\$ 16,988,073
Curriculum Development	\$ 61,121,116	\$ 60,244,897	\$ 70,042,323	\$ 75,284,100
Staff Training	\$ 18,829,126	\$ 23,238,136	\$ 27,953,659	\$ 26,073,053
Instruction-Related Technology	\$ 11,285,930	\$ 11,823,738	\$ 11,642,594	\$ 23,603,998
School Board	\$ 3,999,137	\$ 4,174,687	\$ 4,145,921	\$ 4,726,028
General Administration	\$ 7,556,500	\$ 8,094,905	\$ 8,696,900	\$ 9,603,254
School Administration	\$ 117,695,100	\$ 111,849,096	\$ 115,603,093	\$ 125,520,085
Facilities Acquisition	\$ 14,707,153	\$ 9,492,038	\$ 12,174,306	\$ 9,265,672
Fiscal Services	\$ 6,724,104	\$ 6,899,677	\$ 7,480,592	\$ 8,681,582
Central Services	\$ 16,611,185	\$ 21,235,577	\$ 22,160,292	\$ 21,799,179
Student Transportation	\$ 65,181,476	\$ 69,936,109	\$ 68,229,036	\$ 66,988,919
Operation Of Plant	\$ 115,884,392	\$ 126,746,333	\$ 145,010,385	\$ 134,616,374
Maintenance Of Plant	\$ 35,753,661	\$ 45,264,487	\$ 47,322,586	\$ 39,443,519
Administrative Technology Services	\$ 24,275,327	\$ 32,183,314	\$ 44,017,178	\$ 49,732,067
Community Services	\$ 983,877	\$ 1,840,587	\$ 486,181	\$ 318,153
Total	\$ 1,605,558,829	\$ 1,709,414,791	\$ 1,786,955,376	\$ 1,906,654,975

Total Operating Expenditures by Function
FY 19-20

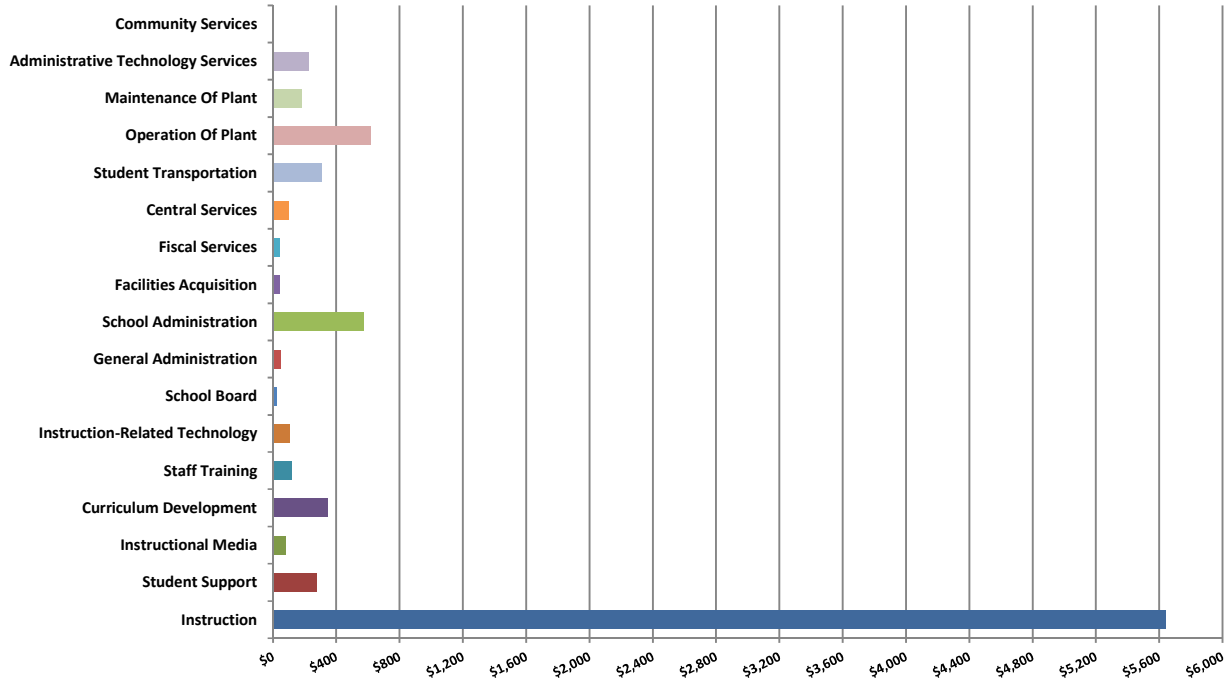


Operating Expenditures By Function Per Student

Table 22

Function	FY16-17	FY17-18	FY18-19	FY19-20
Instruction	\$ 5,049.08	\$ 5,151.83	\$ 5,204.08	\$ 5,643.19
Student Support	\$ 212.46	\$ 313.25	\$ 310.25	\$ 273.45
Instructional Media	\$ 73.38	\$ 76.63	\$ 77.80	\$ 77.67
Curriculum Development	\$ 295.10	\$ 283.80	\$ 325.86	\$ 344.22
Staff Training	\$ 90.91	\$ 109.47	\$ 130.05	\$ 119.21
Instruction-Related Technology	\$ 54.49	\$ 55.70	\$ 54.17	\$ 107.93
School Board	\$ 19.31	\$ 19.67	\$ 19.29	\$ 21.61
General Administration	\$ 36.48	\$ 38.13	\$ 40.46	\$ 43.91
School Administration	\$ 568.25	\$ 526.90	\$ 537.83	\$ 573.92
Facilities Acquisition	\$ 71.01	\$ 44.71	\$ 56.64	\$ 42.37
Fiscal Services	\$ 32.47	\$ 32.50	\$ 34.80	\$ 39.70
Central Services	\$ 80.20	\$ 100.04	\$ 103.10	\$ 99.67
Student Transportation	\$ 314.71	\$ 329.45	\$ 317.43	\$ 306.30
Operation Of Plant	\$ 559.51	\$ 597.07	\$ 674.65	\$ 615.51
Maintenance Of Plant	\$ 172.63	\$ 213.23	\$ 220.16	\$ 180.35
Administrative Technology Services	\$ 117.21	\$ 151.61	\$ 204.79	\$ 227.39
Community Services	\$ 4.75	\$ 8.67	\$ 2.26	\$ 1.45
Total	\$ 7,751.94	\$ 8,052.67	\$ 8,313.62	\$ 8,717.84

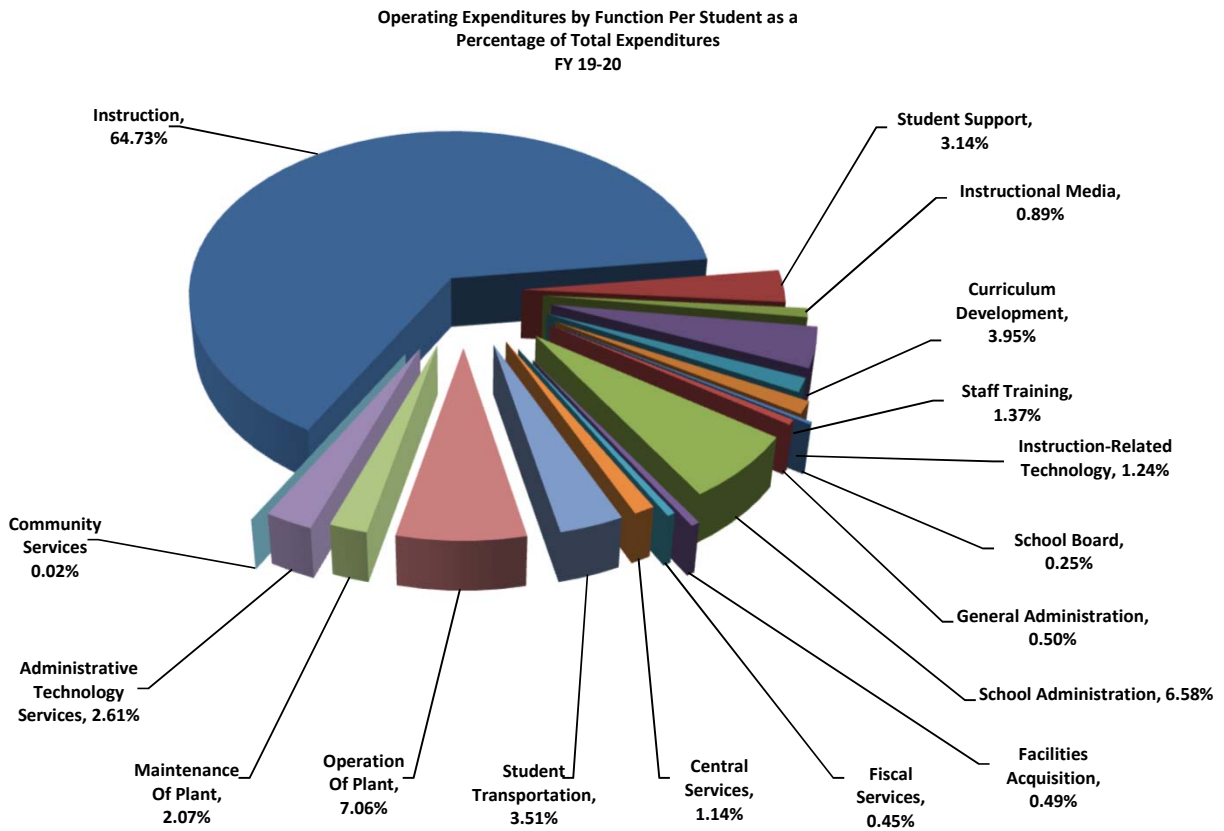
Operating Expenditures By Function Per Student
FY 19-20



Operating Expenditures By Function Per Student As A Percent Of Total Expenditures

Table 23

Function	FY16-17	FY17-18	FY18-19	FY19-20
Instruction	65.13%	63.98%	62.60%	64.73%
Student Support	2.74%	3.89%	3.73%	3.14%
Instructional Media	0.95%	0.95%	0.94%	0.89%
Curriculum Development	3.81%	3.52%	3.92%	3.95%
Staff Training	1.17%	1.36%	1.56%	1.37%
Instruction-Related Technology	0.70%	0.69%	0.65%	1.24%
School Board	0.25%	0.24%	0.23%	0.25%
General Administration	0.47%	0.47%	0.49%	0.50%
School Administration	7.33%	6.54%	6.47%	6.58%
Facilities Acquisition	0.92%	0.56%	0.68%	0.49%
Fiscal Services	0.42%	0.40%	0.42%	0.46%
Central Services	1.03%	1.24%	1.24%	1.14%
Student Transportation	4.06%	4.09%	3.82%	3.51%
Operation Of Plant	7.22%	7.41%	8.11%	7.06%
Maintenance Of Plant	2.23%	2.65%	2.65%	2.07%
Administrative Technology Services	1.51%	1.88%	2.46%	2.61%
Community Services	0.06%	0.11%	0.03%	0.02%
Total	100.00%	100.00%	100.00%	100.00%



Salaries by Function

Table 24

Function	FY16-17	FY17-18	FY18-19	FY19-20
Instruction	\$ 600,744,598	\$ 653,686,215	\$ 665,301,256	\$ 707,970,234
Student Support	\$ 31,783,874	\$ 44,480,169	\$ 48,798,980	\$ 43,194,807
Instructional Media	\$ 10,200,501	\$ 10,930,722	\$ 11,191,612	\$ 11,535,751
Curriculum Development	\$ 42,521,170	\$ 42,362,308	\$ 46,178,242	\$ 52,287,048
Staff Training	\$ 13,049,037	\$ 14,174,214	\$ 18,642,933	\$ 16,548,901
Instruction-Related Technology	\$ 8,054,889	\$ 8,184,228	\$ 8,168,288	\$ 7,588,167
School Board	\$ 2,137,968	\$ 2,131,582	\$ 2,219,702	\$ 2,416,968
General Administration	\$ 4,769,391	\$ 5,179,483	\$ 5,311,129	\$ 6,248,387
School Administration	\$ 80,757,817	\$ 76,326,233	\$ 79,258,385	\$ 83,677,068
Facilities Acquisition	\$ 4,973,645	\$ 5,052,259	\$ 5,116,968	\$ -
Fiscal Services	\$ 4,190,110	\$ 4,433,045	\$ 4,687,263	\$ 5,502,301
Central Services	\$ 10,604,450	\$ 11,258,133	\$ 11,482,796	\$ 13,002,605
Student Transportation	\$ 36,235,350	\$ 38,818,974	\$ 38,403,836	\$ 36,668,195
Operation Of Plant	\$ 29,116,968	\$ 34,667,832	\$ 36,495,181	\$ 41,235,253
Maintenance Of Plant	\$ 14,235,796	\$ 14,040,608	\$ 15,466,649	\$ 14,117,360
Administrative Technology Services	\$ 6,116,024	\$ 7,173,383	\$ 7,179,298	\$ 6,309,508
Community Services	\$ 62,995	\$ 1,105,708	\$ 37,336	\$ -
Total Salaries	\$ 899,554,584	\$ 974,005,096	\$ 1,003,939,855	\$ 1,048,302,553

OCPS
Adopted Capital Outlay Budget
2019-2020 Fiscal Year and 10 Year Plan
September 10, 2019

The FY2020 Adopted Capital Outlay Budget and the resulting 10 Year Plan reflects renovation, remodeling and expansions of all the schools identified on the original sales tax referendum list. The construction scope of the sales tax projects will result in bringing all 132 K-12 schools up to the prototype standard and/or size of a new school. By definition of prototype standard, the district plans to improve, correct or replace major air conditioning systems, roofs, electrical, plumbing, site drainage, security, windows, interior and exterior code deficiencies where cited, upgrade technology, expand core space and replace portables where required. The expansions will result at schools that have exceeded the student capacity of the existing core space. On August 26th, 2014, the renewal of the half-cent sales tax was approved to fund the remaining 42 sales tax projects that were previously unfunded in the 10-Year Plan along with other capital needs. This includes 4 Technical College Campuses.

Beginning in FY2020 through FY2029, the Plan funds 19 new schools through revenues from impact fees, property taxes, sales and local sources. This Plan includes 10 elementary schools, 1 K-8 school, 4 middle schools and 4 high schools within the 10 Year period. Each year the capital budget is reviewed and evaluated for new schools based upon projected student enrollment.

The Adopted Capital Outlay Budget and 10 Year Plan should be viewed as a conceptual plan and not necessarily an exact road map for the next ten years. Factors such as the economy, available revenues, legislative changes, student growth, class size reduction and school choice play a significant role in each year's capital improvement budget and subsequent planned years. Therefore, each year the plan will require careful review and analysis of each project.

This year the Adopted Capital Outlay Budget appropriations and reserves for FY2020 total \$1.9 billion.

This budget proposes to spend \$519.6 million for capital renewal, and comprehensive and immediate needs. In addition, \$126.2 million will go toward safety, security and environmental projects, as well as school site improvements.

Additional new school construction, site acquisition, and Certificates of Participation payments total \$496.0 million.

The areas of existing schools, new schools, replacement schools, and future sites account for 87.22% of the total capital appropriations. In addition, 12.78% is budgeted for:

	<u>Millions</u>
Technology Portfolio	\$ 10.2
Portable Moves & Installations	\$ 23.9
Portable Leasing	\$ 12.6
Project Management	\$ 7.6
Security Grant	\$ 7.1
Districtwide Painting	\$ 6.9
Buses	\$ 15.3
Charter Schools	\$ 8.2
Ancillary Facilities	\$ 14.1
Digital Curriculum	<u>\$ 61.3</u>
Total	\$167.2

Also, \$59.5 million is earmarked for transfer to the reserve for future capital renewal requirements. The capital renewal reserve is an annual amount required to fund anticipated system replacements for all school buildings.

The contingency reserve is established at \$22.4 million. This is 10% of property tax revenue in compliance with School Board Policy.

Finally, the reserve for future capital projects is \$592.9 million.

2019-2020 Fiscal Year District Capital Outlay Revenue and Other Sources

September 10, 2019

State Public Education Capital Outlay (PECO) Construction: PECO funds are provided from proceeds of the Gross Receipts Tax on utilities, which is constitutionally allocated for education capital improvement. These funds are provided to the district for construction, remodeling or renovations. Restrictions prohibit using these funds for new athletic facilities and performing arts centers. Any project using these funds must have been recommended in the educational plant survey. The last year the Legislature awarded PECO Construction dollars was in 2008.

State Public Education Capital Outlay (PECO) Maintenance: PECO funds are provided from proceeds of the Gross Receipts Tax on utilities. These funds are for the purpose of prolonging the useful life of educational plants. The maintenance and repair of the facilities are the primary uses of these funds. At least one-tenth of the annual allocation must be spent to correct unsafe, unhealthy, or unsanitary conditions in the educational facilities. Any remodeling or renovation projects using these funds must be based on the recommendations of an educational plant survey. Allocation is usually based upon a sum of digits formula – older buildings and larger facilities receive a greater allocation of funds for maintenance needs. In FY 2020, no funding was allocated to the district for PECO maintenance.

General Revenue: Funds provided by the State and are to be used the same as PECO Construction. (See above definition)

Half-Cent Sales Tax: The initial half-cent sales tax ended December 31, 2015. The half-cent sales tax renewal runs for 10 years from January 1, 2016 through December 31, 2025. Sales tax revenues can be used for the construction and renovation of school facilities including the costs of retrofitting and providing technology implementation and any related land acquisition, land improvement, design and engineering costs, including any bond indebtedness.

Capital Improvement Millage: Funds derived from a 1.5 millage levy on local property. Revenues may be used for payment of principal and interest on COPS, for purchase of new and replacement equipment; for maintenance of existing facilities; rental and leasing of educational facilities and sites; purchase of new and replacement school buses; project management and for construction and remodeling of new or existing facilities. Based on 2017 legislation, a portion of the funds derived from the capital improvement millage may be distributed to eligible charter schools to pay for capital needs including but not limited to construction, vehicle purchases, and real property acquisition.

Certificates of Participation (COPS): These funds are not a source of revenue but the proceeds of a twenty-five year loan against future property tax revenues. Funds may be used to remodel, renovate or replace existing schools and acquire land and construct additional schools.

State Capital Outlay and Debt Service (CO&DS): These funds are derived from the first proceeds of the State auto license fees and are constitutionally earmarked for educational capital improvement needs. Allocations are made on the basis of the calculated number of “teacher units,” and at a rate prescribed by the Constitution. CO&DS funds may be used in the acquiring, building, construction, altering, remodeling, improving, enlarging, furnishing, equipping, maintaining, renovating, or replacing of capital outlay projects. The requirement is that these projects be listed on a project priority list that is developed from the educational plant survey.

School Impact Fees: Florida Statutes direct local governments to make efficient and adequate provisions for schools. The imposition of Impact Fees on new residential development to help fund the capital costs of such development is authorized under Florida Law.

Sale of Property: When surplus property is sold, the proceeds are placed in this fund. Surplus property sales are not normally budgeted but the resulting proceeds are added into the actual results at the end of the year. Accumulated interest is also recognized at the end of the fiscal year.

Class Size Reduction: The voter approved constitutional amendment placed the responsibility for providing the necessary operating and capital funds required on the Legislature. To date, the Department of Education has allocated to the district a total of \$145 million.

Qualified Zone Academy Bonds (QZAB): QZABs are financial instruments that provide a tax credit to a bank or financial institution that holds the QZABs. The tax revenues are made available by the federal government to support school partnerships, enhance reform initiatives, including enhancing federal education programs, technology and vocational equipment. To be eligible, a school must have 35% or more of its students eligible for free or reduced lunch under the National School Lunch Act. Re-payment of the QZAB debt will be paid for from property taxes.

Qualified School Construction Bonds (QSCB): QSCBs are financial instruments that provide a subsidy in the form of a tax credit to a bank or other financial institution that holds the QSCBs. The tax revenues are made available by the federal government to help fund school construction, rehabilitation, repair and land acquisition. These bonds are authorized by the federal government through the American Recovery and Reinvestment Act (ARRA) of 2009.

District Equipment Lease Proceeds: Funds borrowed to cover the cost of new and replacement buses. Payment is made over an eight year period.

Loan-Other: Funds borrowed on a short-term basis to provide immediate resources for the construction program until future revenues are received or until long-term financing is prudent. These loans must be paid off or refinanced within one year.

Beginning Fund Balances: The balance of unexpended funds from the prior year that are either already obligated through existing contracts or are planned to be obligated in the near future.

**10-Year Capital Outlay Plan for Additional Schools
September 10, 2019**

No.		
Schs.	New Schools	School Year to Open
1	Wetherbee ES	2011
2	Lake Nona MS	2011
3	SunRidge MS	2012
4	SunRidge ES	2012
5	Prairie Lakes ES	2013
6	Sun Blaze ES	2013
7	Independence ES	2015
8	Eagle Creek ES	2015
9	Wedgefield School	2016
10	Bay Lake ES	2016
11	Millennia Gardens ES	2016
12	Timber Springs MS	2017
13	Innovation MS	2017
14	Windermere HS	2017
15	Laureate Park ES	2017
16	Westpointe ES	2017
17	Audubon Park School	2018
18	Horizon West MS	2019
19	Castleview ES	2019
20	Water Spring ES	2019
21	20-E-SW-4	2020
22	85-E-W-4	2020
23	83-E-SE-3	2020
24	118-E-SW-5	2021
25	113-H-W-4	2021
26	43-E-SE-2	2021
27	80-H-SW-4	2021
28	89-E-W-4	2022
29	30-E-SE-3	2022
30	90-K8-N-7	2022
31	132-M-W-4	2022
32	65-M-W-4	2023
33	68-M-SE-2	2023
34	58-E-SE-2	2024
35	114-E-W-4	2024
36	50-H-SE-2	2025
37	119-H-SE-3	2025
38	47-E-W-4	2027
39	48-M-SW-4	2028

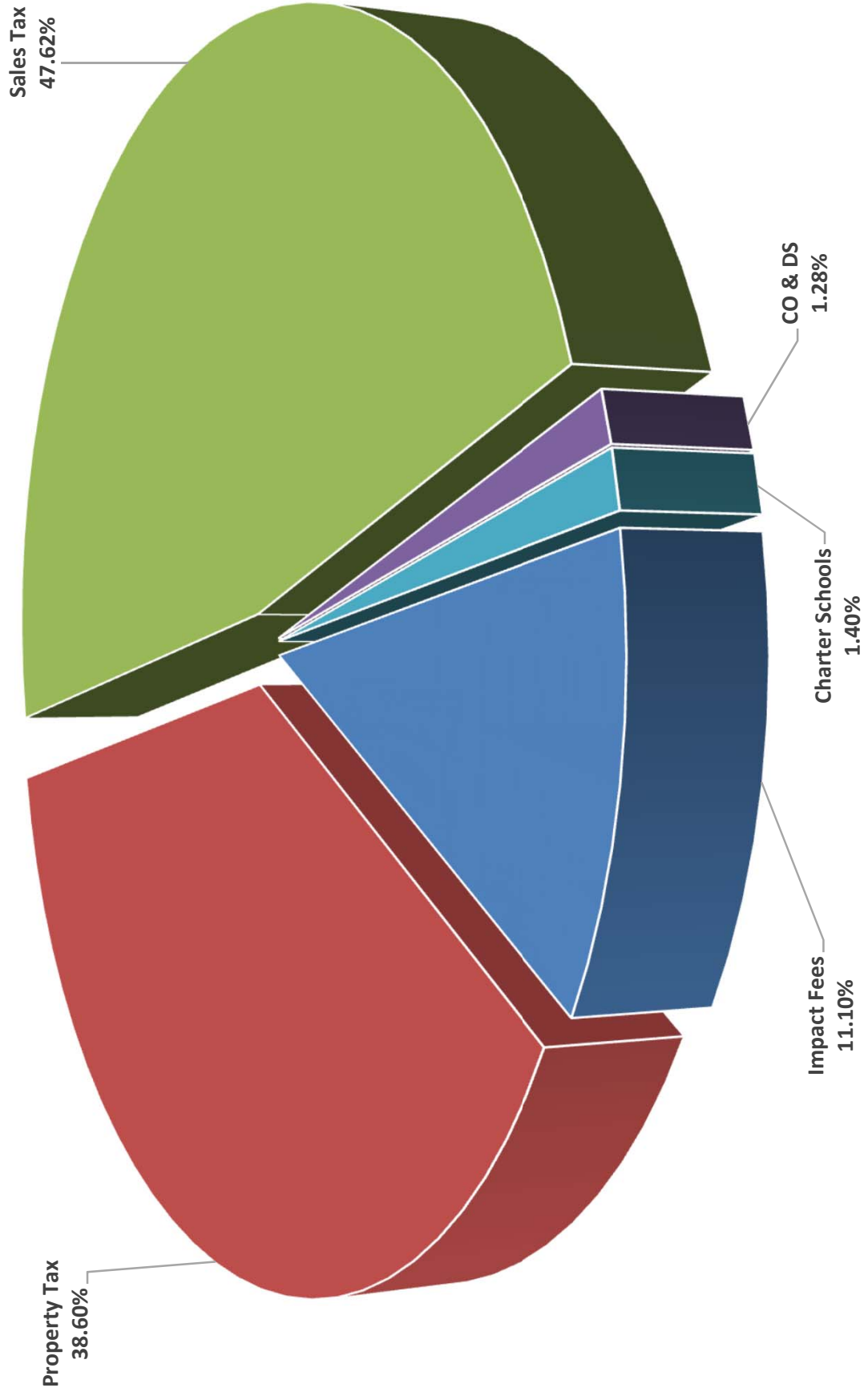
**2020 - 2029 FISCAL YEARS CAPITAL REVENUES PROJECTIONS
SEPTEMBER 10, 2019**

	Adopted		Planned		Planned		Planned	
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2023	Fiscal Year 2024	
Revenues & Projects								
Local Sources								
Impact Fees	\$ 64,641,613	\$ 64,641,613	\$ 64,641,613	\$ 64,641,613	\$ 64,641,613	\$ 64,641,613	\$ 64,641,613	\$ 64,641,613
Property Tax	\$ 224,716,539	\$ 232,379,568	\$ 244,661,760	\$ 257,858,784	\$ 271,353,744	\$ 257,858,784	\$ 271,353,744	\$ 271,353,744
Sales Tax	\$ 277,201,468	\$ 279,973,482	\$ 282,773,217	\$ 285,600,949	\$ 288,456,959	\$ 285,600,949	\$ 288,456,959	\$ 288,456,959
Sales Of Fixed Assets - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Sources	\$ 566,559,620	\$ 576,994,663	\$ 592,076,590	\$ 608,101,346	\$ 624,452,316	\$ 608,101,346	\$ 624,452,316	\$ 624,452,316
State Sources								
CO & DS	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790
PECO-Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PECO-Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sit Award	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charter Schools	\$ 8,154,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class Size Prior Year Approp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total State Sources	\$ 15,581,318	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790
COP Proceeds & Other Sources								
Motor Vehicle License Tax Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Anticipated Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates Of Participation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District Equipment Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balances	\$ 1,401,918,746	\$ 615,428,058	\$ 523,288,731	\$ 409,932,361	\$ 350,858,971	\$ 409,932,361	\$ 350,858,971	\$ 350,858,971
Total COP Proceeds & Other Sources	\$ 1,401,918,746	\$ 615,428,058	\$ 523,288,731	\$ 409,932,361	\$ 350,858,971	\$ 409,932,361	\$ 350,858,971	\$ 350,858,971
Total Revenue & Other Sources	\$ 1,984,059,685	\$ 1,199,849,512	\$ 1,122,792,112	\$ 1,025,460,498	\$ 982,738,077	\$ 1,025,460,498	\$ 982,738,077	\$ 982,738,077

**2020 - 2029 FISCAL YEARS CAPITAL REVENUES PROJECTIONS
SEPTEMBER 10, 2019**

	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028	Planned Fiscal Year 2029
Revenues & Projects					
Local Sources					
Impact Fees	\$ 64,641,613	\$ 64,641,613	\$ 64,641,613	\$ 64,641,613	\$ 64,641,613
Property Tax	\$ 274,067,281	\$ 276,807,954	\$ 279,576,034	\$ 282,371,794	\$ 285,195,512
Sales Tax	\$ 291,341,529	\$ 147,127,472	\$ -	\$ -	\$ -
Sales Of Fixed Assets - Other	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Sources	\$ 630,050,423	\$ 488,577,039	\$ 344,217,647	\$ 347,013,407	\$ 349,837,125
State Sources					
CO & DS	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790
PECO-Construction	\$ -	\$ -	\$ -	\$ -	\$ -
PECO-Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
State Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Sit Award	\$ -	\$ -	\$ -	\$ -	\$ -
Charter Schools	\$ -	\$ -	\$ -	\$ -	\$ -
Class Size Prior Year Approp	\$ -	\$ -	\$ -	\$ -	\$ -
Total State Sources	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790
COP Proceeds & Other Sources					
Motor Vehicle License Tax Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Anticipated Notes	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates Of Participation	\$ -	\$ -	\$ -	\$ -	\$ -
Loan	\$ -	\$ -	\$ -	\$ -	\$ -
District Equipment Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balances	\$ 265,535,935	\$ 364,409,838	\$ 287,922,173	\$ 120,587,329	\$ 131,365,190
Total COP Proceeds & Other Sources	\$ 265,535,935	\$ 364,409,838	\$ 287,922,173	\$ 120,587,329	\$ 131,365,190
Total Revenue & Other Sources	\$ 903,013,148	\$ 860,413,667	\$ 639,566,609	\$ 475,027,526	\$ 488,629,105

Capital Sources 2019-2020



**2020 - 2029 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
SEPTEMBER 10, 2019**

	Adopted Fiscal Year 2020	Planned Fiscal Year 2021	Planned Fiscal Year 2022	Planned Fiscal Year 2023	Planned Fiscal Year 2024
Districtwide Capital					
Capital Renewal Program	\$ 193,927,497	\$ 82,400,000	\$ 116,900,000	\$ 147,500,000	\$ 85,300,000
Districtwide Construction	\$ 34,338,287	\$ 13,760,000	\$ 14,025,200	\$ 14,295,704	\$ 14,571,618
Functional Equity	\$ 10,000,000	\$ 20,000,000	\$ 20,000,000	\$ 25,000,000	\$ -
Districtwide Painting	\$ 6,959,740	\$ 5,865,575	\$ 5,924,231	\$ 5,983,473	\$ 6,043,308
Site Improvements	\$ 30,752,879	\$ 500,000	\$ 510,000	\$ 520,200	\$ 530,604
CTE/Adult Education Center	\$ 999,629	\$ -	\$ -	\$ -	\$ -
Total Districtwide Capital	\$ 276,978,031	\$ 122,525,575	\$ 157,359,431	\$ 193,299,377	\$ 106,445,530
Comprehensive Needs					
D/W Capital	\$ 62,092,829	\$ -	\$ 91,000,000	\$ 70,000,000	\$ 85,000,000
Strategic Plan	\$ -	\$ -	\$ -	\$ -	\$ -
2 Liberty MS	\$ -	\$ -	\$ -	\$ -	\$ -
4 Jackson MS	\$ -	\$ -	\$ -	\$ -	\$ -
6 Colonial Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
7 Ridgewood Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
8 Tildenville ES	\$ -	\$ -	\$ -	\$ -	\$ -
9 Bonneville ES	\$ -	\$ -	\$ -	\$ -	\$ -
10 Bay Meadows ES	\$ -	\$ -	\$ -	\$ -	\$ -
13 Sadler ES	\$ -	\$ -	\$ -	\$ -	\$ -
14 Union Park MS	\$ -	\$ -	\$ -	\$ -	\$ -
15 Apopka Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
17 Windermere ES	\$ -	\$ -	\$ -	\$ -	\$ -
19 Lockhart MS	\$ -	\$ -	\$ -	\$ -	\$ -
21 Robinswood MS	\$ -	\$ -	\$ -	\$ -	\$ -
22 College Park MS	\$ -	\$ -	\$ -	\$ -	\$ -
25 Shenandoah ES	\$ -	\$ -	\$ -	\$ -	\$ -
26 Killarney ES	\$ -	\$ -	\$ -	\$ -	\$ -
27 Metrowest ES	\$ -	\$ -	\$ -	\$ -	\$ -
28 Conway MS	\$ -	\$ -	\$ -	\$ -	\$ -
29 Maitland MS	\$ -	\$ -	\$ -	\$ -	\$ -
30 Palm Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -

**2020 - 2029 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
SEPTEMBER 10, 2019**

	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028	Planned Fiscal Year 2029
Districtwide Capital					
Capital Renewal Program	\$ 144,900,000	\$ 86,000,000	\$ 172,900,000	\$ 65,600,000	\$ 78,800,000
Districtwide Construction	\$ 14,853,050	\$ 15,140,111	\$ 15,432,914	\$ 15,731,572	\$ 16,036,203
Functional Equity	\$ -	\$ -	\$ -	\$ -	\$ -
Districtwide Painting	\$ 6,103,741	\$ 6,164,778	\$ 6,226,426	\$ 6,288,690	\$ 6,351,577
Site Improvements	\$ 541,216	\$ 552,040	\$ 563,081	\$ 574,343	\$ 585,830
CTE/Adult Education Center	\$ -	\$ -	\$ -	\$ -	\$ -
Total Districtwide Capital	\$ 166,398,007	\$ 107,856,930	\$ 195,122,421	\$ 88,194,605	\$ 101,773,610
Comprehensive Needs					
D/W Capital	\$ 51,000,000	\$ 115,000,000	\$ 59,000,000	\$ 41,000,000	\$ 57,000,000
Strategic Plan	\$ -	\$ -	\$ -	\$ -	\$ -
2 Liberty MS	\$ -	\$ -	\$ -	\$ -	\$ -
4 Jackson MS	\$ -	\$ -	\$ -	\$ -	\$ -
6 Colonial Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
7 Ridgewood Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
8 Tildenville ES	\$ -	\$ -	\$ -	\$ -	\$ -
9 Bonneville ES	\$ -	\$ -	\$ -	\$ -	\$ -
10 Bay Meadows ES	\$ -	\$ -	\$ -	\$ -	\$ -
13 Sadler ES	\$ -	\$ -	\$ -	\$ -	\$ -
14 Union Park MS	\$ -	\$ -	\$ -	\$ -	\$ -
15 Apopka Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
17 Windermere ES	\$ -	\$ -	\$ -	\$ -	\$ -
19 Lockhart MS	\$ -	\$ -	\$ -	\$ -	\$ -
21 Robinswood MS	\$ -	\$ -	\$ -	\$ -	\$ -
22 College Park MS	\$ -	\$ -	\$ -	\$ -	\$ -
25 Shenandoah ES	\$ -	\$ -	\$ -	\$ -	\$ -
26 Killarney ES	\$ -	\$ -	\$ -	\$ -	\$ -
27 Metrowest ES	\$ -	\$ -	\$ -	\$ -	\$ -
28 Conway MS	\$ -	\$ -	\$ -	\$ -	\$ -
29 Maitland MS	\$ -	\$ -	\$ -	\$ -	\$ -
30 Palm Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -

**2020 - 2029 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
SEPTEMBER 10, 2019**

	Adopted Fiscal Year 2020	Planned Fiscal Year 2021	Planned Fiscal Year 2022	Planned Fiscal Year 2023	Planned Fiscal Year 2024
31 Apopka MS	\$ -	\$ -	\$ -	\$ -	\$ -
33 Edgewater HS	\$ -	\$ -	\$ -	\$ -	\$ -
34 Discovery MS	\$ -	\$ -	\$ -	\$ -	\$ -
35 Winter Park Ninth	\$ -	\$ -	\$ -	\$ -	\$ -
36 University HS	\$ -	\$ -	\$ -	\$ -	\$ -
37 Walker MS	\$ -	\$ -	\$ -	\$ -	\$ -
38 Lake Sybelia ES	\$ -	\$ -	\$ -	\$ -	\$ -
39 Piedmont Lake MS	\$ -	\$ -	\$ -	\$ -	\$ -
40 Dr. Phillips Ninth G	\$ -	\$ -	\$ -	\$ -	\$ -
41 Rosemont ES	\$ -	\$ -	\$ -	\$ -	\$ -
42 Azalea Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
43 Hunters Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
44 Hunters Creek MS	\$ -	\$ -	\$ -	\$ -	\$ -
45 Waterbridge ES	\$ -	\$ -	\$ -	\$ -	\$ -
46 Chickasaw ES	\$ -	\$ -	\$ -	\$ -	\$ -
47 Orange Center ES	\$ -	\$ -	\$ -	\$ -	\$ -
48 Riverdale ES	\$ -	\$ -	\$ -	\$ -	\$ -
49 Gotha MS	\$ -	\$ -	\$ -	\$ -	\$ -
50 Westridge MS	\$ 43,556	\$ -	\$ -	\$ -	\$ -
51 Southwood ES	\$ -	\$ -	\$ -	\$ -	\$ -
52 Lakeville ES	\$ -	\$ -	\$ -	\$ -	\$ -
53 Pinewood ES	\$ -	\$ -	\$ -	\$ -	\$ -
54 Zellwood ES	\$ -	\$ -	\$ -	\$ -	\$ -
55 Memorial MS	\$ -	\$ -	\$ -	\$ -	\$ -
56 Cypress Springs ES	\$ -	\$ -	\$ -	\$ -	\$ -
57 Princeton ES	\$ -	\$ -	\$ -	\$ -	\$ -
58 Dr. Phillips HS	\$ 1,004,864	\$ -	\$ -	\$ -	\$ -
59 Rock Springs ES	\$ -	\$ -	\$ -	\$ -	\$ -
60 Aloma ES	\$ -	\$ -	\$ -	\$ -	\$ -
61 Spring Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -
62 Arbor Ridge ES	\$ -	\$ -	\$ -	\$ -	\$ -
63 Little River ES	\$ 2,403	\$ -	\$ -	\$ -	\$ -
64 Eccleston ES	\$ -	\$ -	\$ -	\$ -	\$ -
65 Acceleration West	\$ 14,100,400	\$ -	\$ -	\$ -	\$ -
66 Shingle Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
67 Oak Ridge HS	\$ -	\$ -	\$ -	\$ -	\$ -

**2020 - 2029 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
SEPTEMBER 10, 2019**

	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028	Planned Fiscal Year 2029
31	Apopka MS	\$ -	\$ -	\$ -	\$ -
33	Edgewater HS	\$ -	\$ -	\$ -	\$ -
34	Discovery MS	\$ -	\$ -	\$ -	\$ -
35	Winter Park Ninth	\$ -	\$ -	\$ -	\$ -
36	University HS	\$ -	\$ -	\$ -	\$ -
37	Walker MS	\$ -	\$ -	\$ -	\$ -
38	Lake Sybelia ES	\$ -	\$ -	\$ -	\$ -
39	Piedmont Lake MS	\$ -	\$ -	\$ -	\$ -
40	Dr. Phillips Ninth G	\$ -	\$ -	\$ -	\$ -
41	Rosemont ES	\$ -	\$ -	\$ -	\$ -
42	Azalea Park ES	\$ -	\$ -	\$ -	\$ -
43	Hunters Creek ES	\$ -	\$ -	\$ -	\$ -
44	Hunters Creek MS	\$ -	\$ -	\$ -	\$ -
45	Waterbridge ES	\$ -	\$ -	\$ -	\$ -
46	Chickasaw ES	\$ -	\$ -	\$ -	\$ -
47	Orange Center ES	\$ -	\$ -	\$ -	\$ -
48	Riverdale ES	\$ -	\$ -	\$ -	\$ -
49	Gotha MS	\$ -	\$ -	\$ -	\$ -
50	Westridge MS	\$ -	\$ -	\$ -	\$ -
51	Southwood ES	\$ -	\$ -	\$ -	\$ -
52	Lakeville ES	\$ -	\$ -	\$ -	\$ -
53	Pinewood ES	\$ -	\$ -	\$ -	\$ -
54	Zellwood ES	\$ -	\$ -	\$ -	\$ -
55	Memorial MS	\$ -	\$ -	\$ -	\$ -
56	Cypress Springs ES	\$ -	\$ -	\$ -	\$ -
57	Princeton ES	\$ -	\$ -	\$ -	\$ -
58	Dr. Phillips HS	\$ -	\$ -	\$ -	\$ -
59	Rock Springs ES	\$ -	\$ -	\$ -	\$ -
60	Aloma ES	\$ -	\$ -	\$ -	\$ -
61	Spring Lake ES	\$ -	\$ -	\$ -	\$ -
62	Arbor Ridge ES	\$ -	\$ -	\$ -	\$ -
63	Little River ES	\$ -	\$ -	\$ -	\$ -
64	Eccleston ES	\$ -	\$ -	\$ -	\$ -
65	Acceleration West	\$ -	\$ -	\$ -	\$ -
66	Shingle Creek ES	\$ -	\$ -	\$ -	\$ -
67	Oak Ridge HS	\$ -	\$ -	\$ -	\$ -

**2020 - 2029 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
SEPTEMBER 10, 2019**

	Adopted Fiscal Year 2020	Planned Fiscal Year 2021	Planned Fiscal Year 2022	Planned Fiscal Year 2023	Planned Fiscal Year 2024
68 Dommerich ES	\$ -	\$ -	\$ -	\$ -	\$ -
69 Lancaster ES	\$ -	\$ -	\$ -	\$ -	\$ -
70 Brookshire ES	\$ -	\$ -	\$ -	\$ -	\$ -
71 Lake Silver ES	\$ -	\$ -	\$ -	\$ -	\$ -
72 Dr. Phillips ES	\$ -	\$ -	\$ -	\$ -	\$ -
73 Ocoee ES	\$ -	\$ -	\$ -	\$ -	\$ -
74 OCPS Academic Center for Excellence	\$ 1,901,839	\$ -	\$ -	\$ -	\$ -
75 Lake Weston ES	\$ 25,954	\$ -	\$ -	\$ -	\$ -
76 West Orange Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
77 Waterford ES	\$ -	\$ -	\$ -	\$ -	\$ -
78 Cypress Creek HS	\$ 129,310	\$ -	\$ -	\$ -	\$ -
79 Pineloch ES	\$ -	\$ -	\$ -	\$ -	\$ -
80 Lake Whitney ES	\$ 9,054	\$ -	\$ -	\$ -	\$ -
81 John Young ES	\$ -	\$ -	\$ -	\$ -	\$ -
82 Clay Springs ES	\$ 14,846	\$ -	\$ -	\$ -	\$ -
83 Evans HS	\$ -	\$ -	\$ -	\$ -	\$ -
84 Lovell ES	\$ -	\$ -	\$ -	\$ -	\$ -
85 Apopka ES	\$ 6,712	\$ -	\$ -	\$ -	\$ -
86 Wheatley ES	\$ -	\$ -	\$ -	\$ -	\$ -
87 Lockhart ES	\$ 4,057	\$ -	\$ -	\$ -	\$ -
88 Riverside ES	\$ 41,923	\$ -	\$ -	\$ -	\$ -
89 Dream Lake ES	\$ 15,549	\$ -	\$ -	\$ -	\$ -
90 Carver MS	\$ 380,177	\$ -	\$ -	\$ -	\$ -
91 Tangelo Park ES	\$ 12,389	\$ -	\$ -	\$ -	\$ -
92 Dover Shores ES	\$ 832,623	\$ -	\$ -	\$ -	\$ -
93 Sally Ride ES	\$ 1,083,012	\$ -	\$ -	\$ -	\$ -
94 Englewood ES	\$ 464,940	\$ -	\$ -	\$ -	\$ -
95 Audubon Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
96 Oak Hill ES	\$ 239,493	\$ -	\$ -	\$ -	\$ -
97 Washington Shores ES	\$ -	\$ -	\$ -	\$ -	\$ -
98 Lake Como School	\$ 2,382,073	\$ -	\$ -	\$ -	\$ -
99 Hillcrest ES	\$ 969,134	\$ -	\$ -	\$ -	\$ -
100 Corner Lake MS	\$ 5,282,425	\$ -	\$ -	\$ -	\$ -
101 Fern Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
102 Rock Lake ES	\$ 506,585	\$ -	\$ -	\$ -	\$ -
103 Durrance ES	\$ -	\$ -	\$ -	\$ -	\$ -
104 Kaley ES	\$ -	\$ -	\$ -	\$ -	\$ -

**2020 - 2029 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
SEPTEMBER 10, 2019**

		Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028	Planned Fiscal Year 2029
68	Dommerich ES	\$ -	\$ -	\$ -	\$ -	\$ -
69	Lancaster ES	\$ -	\$ -	\$ -	\$ -	\$ -
70	Brookshire ES	\$ -	\$ -	\$ -	\$ -	\$ -
71	Lake Silver ES	\$ -	\$ -	\$ -	\$ -	\$ -
72	Dr. Phillips ES	\$ -	\$ -	\$ -	\$ -	\$ -
73	Ocoee ES	\$ -	\$ -	\$ -	\$ -	\$ -
74	OCPS Academic Center for Excellence	\$ -	\$ -	\$ -	\$ -	\$ -
75	Lake Weston ES	\$ -	\$ -	\$ -	\$ -	\$ -
76	West Orange Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
77	Waterford ES	\$ -	\$ -	\$ -	\$ -	\$ -
78	Cypress Creek HS	\$ -	\$ -	\$ -	\$ -	\$ -
79	Pineloch ES	\$ -	\$ -	\$ -	\$ -	\$ -
80	Lake Whitney ES	\$ -	\$ -	\$ -	\$ -	\$ -
81	John Young ES	\$ -	\$ -	\$ -	\$ -	\$ -
82	Clay Springs ES	\$ -	\$ -	\$ -	\$ -	\$ -
83	Evans HS	\$ -	\$ -	\$ -	\$ -	\$ -
84	Lovell ES	\$ -	\$ -	\$ -	\$ -	\$ -
85	Apopka ES	\$ -	\$ -	\$ -	\$ -	\$ -
86	Wheatley ES	\$ -	\$ -	\$ -	\$ -	\$ -
87	Lockhart ES	\$ -	\$ -	\$ -	\$ -	\$ -
88	Riverside ES	\$ -	\$ -	\$ -	\$ -	\$ -
89	Dream Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -
90	Carver MS	\$ -	\$ -	\$ -	\$ -	\$ -
91	Tangelo Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
92	Dover Shores ES	\$ -	\$ -	\$ -	\$ -	\$ -
93	Sally Ride ES	\$ -	\$ -	\$ -	\$ -	\$ -
94	Englewood ES	\$ -	\$ -	\$ -	\$ -	\$ -
95	Audubon Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
96	Oak Hill ES	\$ -	\$ -	\$ -	\$ -	\$ -
97	Washington Shores ES	\$ -	\$ -	\$ -	\$ -	\$ -
98	Lake Como School	\$ -	\$ -	\$ -	\$ -	\$ -
99	Hillcrest ES	\$ -	\$ -	\$ -	\$ -	\$ -
100	Corner Lake MS	\$ -	\$ -	\$ -	\$ -	\$ -
101	Fern Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
102	Rock Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -
103	Durrance ES	\$ -	\$ -	\$ -	\$ -	\$ -
104	Kaley ES	\$ -	\$ -	\$ -	\$ -	\$ -

**2020 - 2029 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
SEPTEMBER 10, 2019**

	Adopted		Planned		Planned		Planned		Planned	
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
105 Union Park ES	\$ 1,008,952	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106 Pine Hills ES	\$ 1,209,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107 Hungerford Prep HS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108 Southwest MS	\$ 19,522,007	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109 Pine Castle ES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110 Washington Shores PLC	\$ 687,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111 Lake George ES	\$ 4,447,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112 Cherokee	\$ 15,325,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113 Magnolia School	\$ 19,517,644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114 Mollie Ray ES	\$ 398,283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115 Silver Star Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116 Sunrise ES	\$ 4,607,004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117 Ivey Lane ES	\$ 443,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118 Lake Gem ES	\$ 4,646,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119 Deerwood ES	\$ 2,917,121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120 Pershing School	\$ 6,179,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121 Rolling Hills ES	\$ 18,942,751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122 Meadow Woods ES	\$ 270,374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123 Ventura ES	\$ 995,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124 Frangus ES	\$ 1,055,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125 Winegard ES	\$ 21,995,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126 Clarcona ES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
127 Maxey ES	\$ 753,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128 Pinar ES	\$ 18,786,631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129 Hungerford ES	\$ 5,763,115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130 Hidden Oaks ES	\$ 729,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131 Gateway	\$ 10,232,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
132 Meadow Woods MS	\$ 22,076,586	\$ 2,350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133 Mid Florida Tech	\$ 5,848,392	\$ 3,000,000	\$ 87,180,000	\$ 9,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
134 Westside Tech	\$ 3,233,200	\$ 30,110,000	\$ 5,150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135 Winter Park Tech	\$ 2,848,413	\$ 24,170,000	\$ 5,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
136 Orlando Tech	\$ 4,375,058	\$ 20,097,000	\$ 5,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Comprehensive Needs	\$ 290,364,720	\$ 79,727,000	\$ 194,480,000	\$ 79,900,000	\$ 85,000,000	\$ -	\$ -	\$ -	\$ -	\$ -

**2020 - 2029 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
SEPTEMBER 10, 2019**

	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028	Planned Fiscal Year 2029	
105	Union Park ES	\$ -	\$ -	\$ -	\$ -	
106	Pine Hills ES	\$ -	\$ -	\$ -	\$ -	
107	Hungerford Prep HS	\$ -	\$ -	\$ -	\$ -	
108	Southwest MS	\$ -	\$ -	\$ -	\$ -	
109	Pine Castle ES	\$ -	\$ -	\$ -	\$ -	
110	Washington Shores PLC	\$ -	\$ -	\$ -	\$ -	
111	Lake George ES	\$ -	\$ -	\$ -	\$ -	
112	Cherokee	\$ -	\$ -	\$ -	\$ -	
113	Magnolia School	\$ -	\$ -	\$ -	\$ -	
114	Mollie Ray ES	\$ -	\$ -	\$ -	\$ -	
115	Silver Star Center	\$ -	\$ -	\$ -	\$ -	
116	Sunrise ES	\$ -	\$ -	\$ -	\$ -	
117	Ivey Lane ES	\$ -	\$ -	\$ -	\$ -	
118	Lake Gem ES	\$ -	\$ -	\$ -	\$ -	
119	Deerwood ES	\$ -	\$ -	\$ -	\$ -	
120	Pershing School	\$ -	\$ -	\$ -	\$ -	
121	Rolling Hills ES	\$ -	\$ -	\$ -	\$ -	
122	Meadow Woods ES	\$ -	\$ -	\$ -	\$ -	
123	Ventura ES	\$ -	\$ -	\$ -	\$ -	
124	Frangus ES	\$ -	\$ -	\$ -	\$ -	
125	Winegard ES	\$ -	\$ -	\$ -	\$ -	
126	Clarcona ES	\$ -	\$ -	\$ -	\$ -	
127	Maxey ES	\$ -	\$ -	\$ -	\$ -	
128	Pinar ES	\$ -	\$ -	\$ -	\$ -	
129	Hungerford ES	\$ -	\$ -	\$ -	\$ -	
130	Hidden Oaks ES	\$ -	\$ -	\$ -	\$ -	
131	Gateway	\$ -	\$ -	\$ -	\$ -	
132	Meadow Woods MS	\$ -	\$ -	\$ -	\$ -	
133	Mid Florida Tech	\$ -	\$ -	\$ -	\$ -	
134	Westside Tech	\$ -	\$ -	\$ -	\$ -	
135	Winter Park Tech	\$ -	\$ -	\$ -	\$ -	
136	Orlando Tech	\$ -	\$ -	\$ -	\$ -	
	Total Comprehensive Needs	\$ 51,000,000	\$ 115,000,000	\$ 59,000,000	\$ 41,000,000	\$ 57,000,000

**2020 - 2029 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
SEPTEMBER 10, 2019**

	Adopted	Planned	Planned	Planned	Planned	Planned
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2024
Additional Schools						
Horizon West MS	5,488,729	-	-	-	-	-
Timber Springs MS	1,190,152	-	-	-	-	-
Windermere HS	3,406,098	-	-	-	-	-
Wedgfield School	159,802	-	-	-	-	-
Audubon Park School	688,107	-	-	-	-	-
Bay Lake ES	6,520	-	-	-	-	-
Westpointe ES	458,744	-	-	-	-	-
Innovation MS	246,074	-	-	-	-	-
85-E-W-4	23,579,530	-	-	-	-	-
80-H-SW-4	106,594,498	6,400,000	-	-	-	-
20-E-SW-4	22,851,195	-	-	-	-	-
43-E-SE-2	24,340,000	1,410,000	-	-	-	-
Laureate Park ES	438,662	-	-	-	-	-
89-E-W-4	250,000	25,460,000	1,450,000	-	-	-
65-M-W-4	350,000	2,650,000	41,300,000	2,640,000	-	-
83-E-SE-3	25,034,886	-	-	-	-	-
90-K8-N-7	3,000,000	43,480,000	2,570,000	-	-	-
118-E-SW-5	24,276,250	1,370,000	-	-	-	-
119-H-SE-3	-	-	500,000	5,500,000	116,980,000	-
113-H-W-4	109,211,980	6,400,000	-	-	-	-
47-E-W-4	-	-	-	-	-	-
50-H-SE-2	-	-	500,000	5,500,000	116,980,000	-
Castle View ES	2,432,174	-	-	-	-	-
Water Spring ES	3,904,551	-	-	-	-	-
30-E-SE-3	250,000	25,460,000	1,450,000	-	-	-
48-M-SW-4	-	-	-	-	-	-
68-M-SE-2	350,000	2,650,000	41,300,000	2,640,000	-	-
114-E-W-4	-	-	250,000	27,310,000	1,540,000	-
58-E-SE-2	-	-	250,000	27,310,000	1,540,000	-
132-M-W-4	3,000,000	39,310,000	2,570,000	-	-	-
Total Additional Schools	\$ 361,507,955	\$ 154,590,000	\$ 92,140,000	\$ 70,900,000	\$ 237,040,000	\$

**2020 - 2029 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
SEPTEMBER 10, 2019**

	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028	Planned Fiscal Year 2029
Additional Schools					
Horizon West MS	-	-	-	-	-
Timber Springs MS	-	-	-	-	-
Windermere HS	-	-	-	-	-
Wedgfield School	-	-	-	-	-
Audubon Park School	-	-	-	-	-
Bay Lake ES	-	-	-	-	-
Westpointe ES	-	-	-	-	-
Innovation MS	-	-	-	-	-
85-E-W-4	-	-	-	-	-
80-H-SW-4	-	-	-	-	-
20-E-SW-4	-	-	-	-	-
43-E-SE-2	-	-	-	-	-
Laureate Park ES	-	-	-	-	-
89-E-W-4	-	-	-	-	-
65-M-W-4	-	-	-	-	-
83-E-SE-3	-	-	-	-	-
90-K8-N-7	-	-	-	-	-
118-E-SW-5	-	-	-	-	-
119-H-SE-3	7,200,000	-	-	-	-
113-H-W-4	-	-	-	-	-
47-E-W-4	250,000	31,760,000	1,680,000	-	-
50-H-SE-2	7,200,000	-	-	-	-
Castle View ES	-	-	-	-	-
Water Spring ES	-	-	-	-	-
30-E-SE-3	-	-	-	-	-
48-M-SW-4	350,000	2,650,000	52,390,000	3,070,000	-
68-M-SE-2	-	-	-	-	-
114-E-W-4	-	-	-	-	-
58-E-SE-2	-	-	-	-	-
132-M-W-4	-	-	-	-	-
Total Additional Schools	\$ 15,000,000	\$ 34,410,000	\$ 54,070,000	\$ 3,070,000	\$ -

**2020 - 2029 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
SEPTEMBER 10, 2019**

	Adopted Fiscal Year 2020	Planned Fiscal Year 2021	Planned Fiscal Year 2022	Planned Fiscal Year 2023	Planned Fiscal Year 2024
Site Acquisition	\$ 35,903,835	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000
Safety, Security & Environmental					
Environmental Compliance	\$ 111,678	\$ 66,229	\$ 67,885	\$ 69,582	\$ 71,322
Safety and Security Grant	\$ 7,145,908	\$ -	\$ -	\$ -	\$ -
Life and Safety Projects	\$ 91,834,090	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790
Security Systems Project	\$ 3,503,555	\$ 1,640,000	\$ 1,672,800	\$ 1,706,256	\$ 1,740,381
Total Safety, Security & Environmental	\$ 102,595,230	\$ 9,133,019	\$ 9,167,475	\$ 9,202,628	\$ 9,238,493
Portables					
Portable Leasing	\$ 12,600,000	\$ 12,726,000	\$ 12,853,260	\$ 12,981,793	\$ 13,111,611
Portable Moves & Installations	\$ 23,914,866	\$ 11,110,000	\$ 11,221,100	\$ 11,333,311	\$ 11,446,644
Total Portables	\$ 36,514,866	\$ 23,836,000	\$ 24,074,360	\$ 24,315,104	\$ 24,558,255
Educational Technology					
Technology Portfolio	\$ 10,198,186	\$ 8,583,051	\$ 8,668,881	\$ 8,755,570	\$ 8,843,126
Digital Curriculum	\$ 61,329,605	\$ 48,578,642	\$ 21,012,500	\$ 21,537,813	\$ 22,076,258
Total Educational Technology	\$ 71,527,792	\$ 57,161,693	\$ 29,681,381	\$ 30,293,383	\$ 30,919,384
Charter Schools	\$ 8,154,528	\$ 8,317,619	\$ 8,483,971	\$ 8,653,650	\$ 8,826,723
Buses & Equipment	\$ 15,274,436	\$ 16,102,199	\$ 16,722,335	\$ 17,506,367	\$ 18,329,656
Ancillary Facilities	\$ 14,090,268	\$ 34,016,000	\$ -	\$ 50,000,000	\$ -

**2020 - 2029 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
SEPTEMBER 10, 2019**

	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028	Planned Fiscal Year 2029
Site Acquisition	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000
Safety, Security & Environmental					
Environmental Compliance	\$ 73,105	\$ 74,932	\$ 76,806	\$ 78,726	\$ 80,694
Safety and Security Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Life and Safety Projects	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790	\$ 7,426,790
Security Systems Project	\$ 1,775,189	\$ 1,810,693	\$ 1,846,906	\$ 1,883,844	\$ 1,921,521
Total Safety, Security & Environmental	\$ 9,275,083	\$ 9,312,415	\$ 9,350,502	\$ 9,389,360	\$ 9,429,005
Portables					
Portable Leasing	\$ 13,242,727	\$ 13,375,154	\$ 13,508,905	\$ 13,643,994	\$ 13,780,434
Portable Moves & Installations	\$ 11,561,111	\$ 11,676,722	\$ 11,793,489	\$ 11,911,424	\$ 12,030,538
Total Portables	\$ 24,803,837	\$ 25,051,876	\$ 25,302,394	\$ 25,555,418	\$ 25,810,972
Educational Technology					
Technology Portfolio	\$ 8,931,557	\$ 9,020,873	\$ 9,111,081	\$ 9,202,192	\$ 9,294,214
Digital Curriculum	\$ 22,628,164	\$ 23,193,868	\$ 23,773,715	\$ 24,368,058	\$ 24,977,259
Total Educational Technology	\$ 31,559,721	\$ 32,214,741	\$ 32,884,796	\$ 33,570,250	\$ 34,271,473
Charter Schools	\$ 9,003,258	\$ 9,183,323	\$ 9,366,989	\$ 9,554,329	\$ 9,745,416
Buses & Equipment	\$ 19,029,326	\$ 19,908,750	\$ 20,306,925	\$ 20,713,063	\$ 21,127,325
Ancillary Facilities	\$ -	\$ -	\$ -	\$ -	\$ -

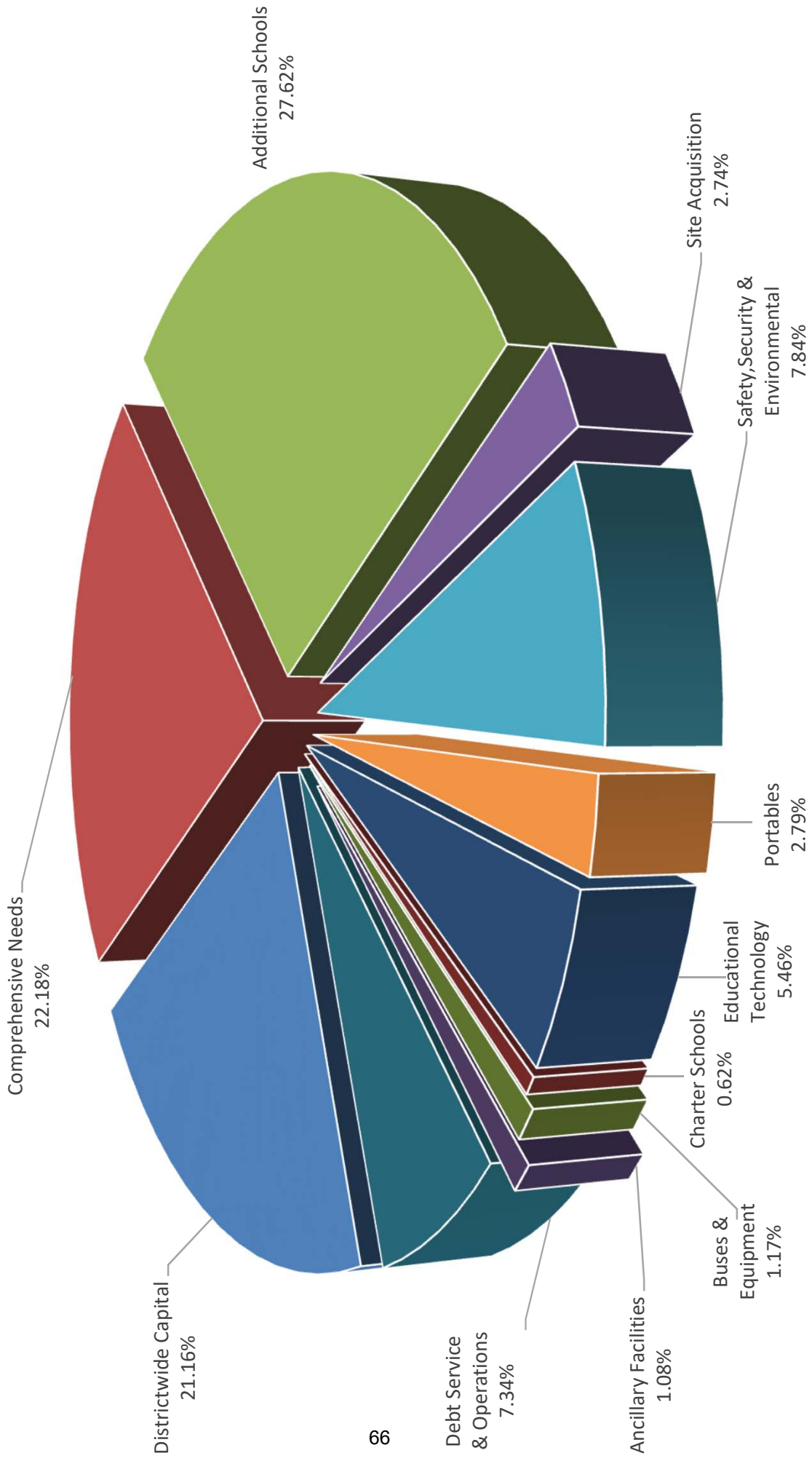
**2020 - 2029 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
SEPTEMBER 10, 2019**

	Adopted Fiscal Year 2020	Planned Fiscal Year 2021	Planned Fiscal Year 2022	Planned Fiscal Year 2023	Planned Fiscal Year 2024
Debt Service & Operations					
COPs Payment & Rate Stabilization	\$ 88,592,832	\$ 88,565,111	\$ 88,551,023	\$ 89,935,058	\$ 86,565,108
Maintenance Transfer and Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
OCPs Project Management	\$ 7,567,533	\$ 7,753,521	\$ 7,944,961	\$ 8,103,860	\$ 8,265,937
Total Debt Service & Operations	\$ 96,160,365	\$ 96,318,632	\$ 96,495,984	\$ 98,038,918	\$ 94,831,046
Reserves					
Contingency Reserve	\$ 22,471,654	\$ 23,237,957	\$ 24,466,176	\$ 25,785,878	\$ 27,135,374
Capital Renewal	\$ 59,559,600	\$ 67,833,043	\$ 77,254,814	\$ 85,492,099	\$ 95,013,057
Future Project Reserve	\$ 592,956,404	\$ 500,050,775	\$ 385,466,185	\$ 325,073,093	\$ 238,400,560
Total Reserves	\$ 674,987,658	\$ 591,121,775	\$ 487,187,175	\$ 436,351,071	\$ 360,548,991
Total Appropriations & Reserves	\$ 1,984,059,685	\$ 1,199,849,512	\$ 1,122,792,112	\$ 1,025,460,498	\$ 982,738,077

**2020 - 2029 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
SEPTEMBER 10, 2019**

	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028	Planned Fiscal Year 2029
Debt Service & Operations					
COPs Payment & Rate Stabilization	\$ 88,803,359	\$ 89,829,600	\$ 89,810,850	\$ 88,683,100	\$ 88,722,124
Maintenance Transfer and Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
OCPs Project Management	\$ 8,431,256	\$ 8,599,881	\$ 8,764,401	\$ 8,932,211	\$ 9,103,378
Total Debt Service & Operations	\$ 97,234,615	\$ 98,429,481	\$ 98,575,251	\$ 97,615,311	\$ 97,825,501
Reserves					
Contingency Reserve	\$ 27,406,728	\$ 27,680,795	\$ 27,957,603	\$ 28,237,179	\$ 28,519,551
Capital Renewal	\$ 100,299,461	\$ 106,123,979	\$ -	\$ -	\$ -
Future Project Reserve	\$ 337,003,110	\$ 260,241,377	\$ 92,629,727	\$ 103,128,009	\$ 88,126,250
Total Reserves	\$ 464,709,300	\$ 394,046,152	\$ 120,587,330	\$ 131,365,189	\$ 116,645,801
Total Appropriations & Reserves	\$ 903,013,148	\$ 860,413,667	\$ 639,566,609	\$ 475,027,526	\$ 488,629,105

Capital Appropriations 2019-2020



Debt Service Funds

FY 20 Budget

The purpose of the Debt Service Funds budget is to account for the payment of principal, interest, and other costs related to managing the District's outstanding capital debt. The majority of funds in this budget are capital revenues transferred into the Debt Service budget. Payments are scheduled for State Board of Education bonds, Certificate of Participation (COPs) financing which provides funds to build new schools, re-financing of prior debt issues, replacement of obsolete classrooms, as well as additional portable replacements.

Debt Service Funds
Adopted Budget
FY 19-20

	FY16-17 Actual Results	FY17-18 Actual Results	FY18-19 Adopted Budget	FY18-19 Projected Results	FY19-20 Adopted Budget
<u>Revenue</u>					
Federal	1,667,117	1,668,907	1,789,713	1,675,171	1,789,713
State CO & DS	3,372,885	2,938,707	927,410	893,858	644,460
Interest	(708,845)	2,183,053		4,251,988	
Proceeds from COPs		167,681,829			
Premiums on Refunding Debt Issued		30,393,887			
Refunding Bonds Issued		(195,954,014)			
Trsfer from Capital to Rate Stabilization		500,000	500,000	500,000	500,000
Transfer from Capital	83,936,657	91,715,043	87,136,969	87,136,969	88,092,832
Total Revenue	88,267,814	101,127,412	90,354,092	94,457,987	91,027,005
Beginning Fund Balance	127,033,079	124,010,245	132,178,536	132,178,536	136,806,846
TOTAL	215,300,893	225,137,656	222,532,628	226,636,523	227,833,851
<u>Appropriations</u>					
Principal	43,227,865	40,992,000	47,634,788	43,855,292	48,497,959
Interest	47,610,350	45,652,547	43,566,076	45,897,812	43,461,740
Dues and Fees	452,433	6,314,573	1,440,500	76,573	85,000
Arbitrage Rebate					
Other Expenses					
Transfer to Debt Service					
Transfer to Capital					
Total Appropriations	91,290,648	92,959,120	92,641,364	89,829,677	92,044,699
Ending Fund Balance	124,010,245	132,178,536	129,891,264	136,806,846	135,789,152
TOTAL	215,300,893	225,137,656	222,532,628	226,636,523	227,833,851

Special Revenue Funds

Federal Grants

FY 20 Budget

Special Revenue Funds – Federal Grants are used to account for federal funds legally restricted for current operating expenditures, including the acquisition of fixed assets which are necessary for the implementation of the approved grants. Each grant requires separate accounting within the fund for revenues and expenditures and the submission of monthly expenditure reports to the Florida Department of Education Comptroller's office.

Although many grants continue each year, an annual grant plan must be submitted to the appropriate federal agency for approval.

The District has not received approval for FY20 federal grants at the time of preparation of this document, but it is anticipated that the FY20 awards will be approximately the same as FY19.

The budget amendment process for these grants reflects the fact that the critical decision on budget approval is made when the Board authorizes the grant submission. Subsequently, if and when the granting agency authorizes the award, the authorization of the budget is considered to have been approved.

FEDERAL GRANTS

Adopted Budget

FY 19-20

Project Description	FY 16-17 Actual Results	FY 17-18 Actual Results	FY 18-19 Projected Results	FY 19-20 Adopted Budget
Pell Grant	2,967,433	3,084,332	3,490,541	
Other Misc Federal Direct	4,001,828	1,314,451	307,766	
Vocational Education Acts	2,427,484	2,390,074	2,868,198	
Workforce Investment Act	245,153	264,611	224,216	
Improving Teacher Quality Title II	5,155,430	5,575,594	5,974,876	
Individuals with Disabilities Education Act	41,007,080	42,947,885	47,720,806	
Elementary & Secondary Education Act, Title I	63,326,342	62,195,200	60,471,211	
Adult General Education	1,795,613	2,049,840	1,962,612	
Cuban Haitian Refugee Program	378,281	99,515	0	
English Language Acquisition, Title III	3,863,451	4,705,837	3,886,947	
Charter Schools - Title V	835,944	1,383,163	1,380,922	
Other Federal Through State/Local	1,648,407	1,446,709	3,391,085	
Totals	127,652,446	127,457,211	131,679,180	0

Special Revenue Funds

School Food Service Program

FY 20 Budget

The purpose of the Special Revenue Fund for the Orange County School Food Service Program is to account for revenue and expenses associated with providing approximately 41,800,000 equivalent meals.

The main sources of revenue are federal funds, local sales, and state funds. Federal sources consist of the Federal Reimbursement and USDA commodities, which generate approximately 90% of revenues. Local sales generate approximately 9% of revenues, while state sources generate only about 1% of revenues.

The School Food Service Program is self-supporting and receives no subsidy from the District's General Fund. For FY20 the lunch prices are \$1.90 for elementary students and \$2.75 for all secondary students. The adult lunch price is \$3.75. The price for breakfast is \$1.35 for elementary and \$1.75 for secondary students and \$2.75 for adults.

Revenue Source	FY 18-19 Price	FY 19-20 Price
Breakfast, Elementary Paying Student	\$1.35	\$1.35
Breakfast, Secondary Paying Student	\$1.75	\$1.75
Breakfast, Adult	\$2.75	\$2.75
Lunch, Elementary Paying Student	\$1.90	\$1.90
Lunch, Secondary Paying Student	\$2.75	\$2.75
Lunch, Adult	\$3.75	\$3.75

School Food Service Program
Adopted Budget
FY 19-20

	FY16-17 Actual Results	FY17-18 Actual Results	FY18-19 Adopted Budget	FY18-19 Projected Results	FY19-20 Adopted Budget
<u>Revenue</u>					
Federal					
Lunch Reimbursement	55,185,018	63,006,923	65,527,199	63,142,000	68,272,829
Breakfast Reimbursement	18,246,609	21,740,404	22,392,616	22,134,867	24,645,418
After School Snack Reimbursement	2,290,806	2,559,403	3,066,000	2,966,609	3,347,092
Supper Reimbursement	6,078,042	7,689,238	9,227,085	8,534,983	10,100,370
USDA Commodities	10,340,163	9,880,299	7,831,622	10,194,610	10,396,200
Miscellaneous	414,887	406,421	0	409,282	0
State					
Breakfast Supplement	562,734	563,839	621,321	627,898	621,366
School Lunch Supplement	642,531	668,710	685,211	675,989	690,386
Miscellaneous State Supplement	0	0	0	0	0
Local					
Lunch Sales	5,720,247	4,940,471	5,928,565	4,824,301	5,489,735
Breakfast Sales	556,609	577,316	720,366	1,001,673	1,006,340
A la carte, Contract, Adult	4,446,961	3,938,172	4,283,677	3,927,928	4,753,760
Interest	21,148	486,351	0	738,247	0
Miscellaneous	177,623	193,512	288,311	336,795	167,352
Total Revenue	104,683,377	116,651,058	120,571,974	119,515,183	129,490,847
Beginning Fund Balance	29,339,851	39,199,292	49,385,212	49,385,212	40,697,615
TOTAL					
	134,023,229	155,850,351	169,957,186	168,900,396	170,188,462
<u>Appropriations</u>					
Salaries	26,326,061	29,670,086	30,856,889	33,096,881	35,281,919
Employee Benefits	15,365,991	16,276,824	16,602,361	17,999,635	18,814,003
Purchased Services	2,829,731	3,839,404	3,644,321	5,449,519	4,008,578
Energy Services	1,059,260	1,218,222	1,365,221	1,340,574	1,412,321
Supplies	45,716,181	48,921,000	51,856,260	53,636,889	56,828,020
Equipment	1,900,757	4,675,315	15,642,385	13,962,915	15,000,000
Other Expenses	1,625,956	1,864,287	1,901,573	2,716,368	3,207,725
Total Appropriations	94,823,936	106,465,138	121,869,010	128,202,781	134,552,567
Net Change in Reserves	9,859,441	10,185,920	(1,297,036)	(8,687,597)	(5,061,719)
Ending Fund Balance	39,199,292	49,385,212	48,088,176	40,697,615	35,635,895
TOTAL					
	134,023,229	155,850,351	169,957,186	168,900,395	170,188,462

Internal Service Funds

Employee Benefit Trust Fund

FY 20 Budget

This Internal Service Fund is used to account for the District's health insurance programs. The costs of services provided by this fund to other funds and departments of the District are accumulated in this fund.

The operating revenues of the Employee Benefit Trust Fund are provided by the School Board, employees, and retiree premium payments. The rates for FY20 for the various health plans is based upon the tentative agreements with the unions. The district raised premiums by 10% for board contributions. Employee and dependent contributions are likely to increase as a negotiations continue with our unions. The district continues to offer a local area network basic plan, a health reimbursement account, along with the network premium plan. Operating expenses include medical claims payments and charges for services provided for the operation of the School Board of Orange County, Florida Employee Benefit Trust.

In compliance with government accounting and reporting standards, the revenues for these purposes are also recorded in the applicable fund as expenses (operating, capital, federal programs and food service) which inflate the overall appropriations of the total District budget.

EMPLOYEE BENEFIT TRUST FUND

Adopted Budget

FY 19-20

	FY 16-17 Actual Results	FY 17-18 Actual Results	FY 18-19 Adopted Budget	FY 18-19 Projected Results	FY 19-20 Adopted Budget
<u>Revenue</u>					
Contributions	198,529,482	207,535,649	210,070,521	212,737,676	238,323,333
Interest Earnings	(123,234)	2,046,849	2,000,000	3,280,210	2,000,000
Miscellaneous					
Transfers In					
Total Revenue	198,406,248	209,582,497	212,070,521	216,017,886	240,323,333
Beginning Retained Earnings	72,878,123	80,707,527	73,598,284	73,598,284	63,956,323
TOTAL	271,284,371	290,290,024	285,668,805	289,616,169	304,279,655
<u>Appropriations</u>					
Salaries	430,401	453,728	455,057	470,554	472,752
Employee Benefits	226,118	227,627	266,176	267,517	278,181
Purchased Services	9,565,723	9,875,002	10,944,545	10,125,037	10,944,545
Materials & Supplies					
Loan Repayment					
Capital Outlay					
Claims Payments	180,354,602	206,135,383	205,991,001	214,796,740	253,130,333
Total Appropriations	190,576,843	216,691,741	217,656,779	225,659,847	264,825,812
Ending Retained Earnings	80,707,527	73,598,284	68,012,026	63,956,323	39,453,844
TOTAL	271,284,371	290,290,024	285,668,805	289,616,169	304,279,655

Internal Service Funds

Property Casualty Loss Fund

FY 20 Budget

This Internal Service Fund is used to account for the District's self-insured property casualty program. The costs of insurance losses are accumulated in this fund.

Transfers from the operating and special revenue funds provide the revenues of the Property Casualty Loss Fund. The FY20 budget reflects a decrease in revenue which is based upon the dollars needed to pay estimated claims as determined by an actuary. The district's property insurance coverage includes wind storm coverage of \$50 million and total coverage at \$110 million. Operating expenses include payments for property, liability and worker's compensation claims.

In compliance with governmental accounting and reporting standards, the revenues for these purposes are also recorded in the applicable fund as expenses (operating, capital, federal programs, and food service) which inflate the overall appropriations of the total District budget

PROPERTY CASUALTY LOSS FUND

Adopted Budget

FY 19-20

	FY 16-17 Actual Results	FY 17-18 Actual Results	FY 18-19 Adopted Budget	FY 18-19 Projected Results	FY 19-20 Adopted Budget
<u>Revenue</u>					
School Board Contributions	7,771,227	6,063,020	9,799,961	8,709,993	7,031,935
Other Operating Revenues	0	0	0	0	0
Interest Earnings	51,681	736,423	691,000	1,244,735	900,000
Insurance Loss Recovery	125,339	55,768	75,000	30,392	0
Transfers In (General Fund)					
Gain/(Loss) on Sale of Investments					
Total Revenue	7,948,247	6,855,211	10,565,961	9,985,120	7,931,935
Designated R.E. for Catastrophic Losses	7,000,000	7,000,000	10,000,000	10,000,000	10,000,000
Undesignated Retained Earnings	23,034,864	24,258,652	18,904,397	18,904,397	19,225,861
Beginning Retained Earnings	30,034,864	31,258,652	28,904,397	28,904,397	29,225,861
TOTAL	37,983,111	38,113,863	39,470,358	38,889,517	37,157,795
<u>Appropriations</u>					
Purchased Services	16,071	4,623	33,573	0	34,580
Claims Payments	6,708,389	9,204,843	7,791,993	9,663,656	9,534,390
Total Appropriations	6,724,460	9,209,466	7,825,566	9,663,656	9,568,970
Adjustments To Retained Earnings					
Net Income or (Loss)	1,223,788	(2,354,255)	2,740,395	321,464	(1,637,035)
Adjustments (Claim Reserve)			(2,400,000)		
Adjustment (Catastrophic Losses)					
Adjustments To Retained Earnings	1,223,788	(2,354,255)	340,395	321,464	(1,637,035)
Designated R.E. for Catastrophic Losses	7,000,000	7,000,000	10,000,000	10,000,000	10,000,000
Undesignated Retained Earnings	24,258,652	21,904,397	21,644,792	19,225,861	17,588,825
Ending Retained Earnings	31,258,652	28,904,397	31,644,792	29,225,861	27,588,825
TOTAL	37,983,111	38,113,863	39,470,358	38,889,517	37,157,795

Internal Service Funds

Printing Services Fund

FY 20 Budget

This Internal Service Fund is used to account for the District's printing services. The costs of services provided by these operations to other departments of the District are accumulated in this group of funds.

The operating revenues of the Printing Services Fund are generated by charge-backs to the various departments that utilize this service. The charge-back rates are reviewed and adjusted as necessary each year to provide sufficient funding to offset the costs of services.

The intent of these activities is to be self-supporting – not for profit. Therefore, the rates will normally be increased in a year following a deficit; and the rates may be decreased in a year that follows a surplus.

PRINTING SERVICES

Adopted Budget

FY 19-20

	FY 16-17 Actual Results	FY 17-18 Actual Results	FY 18-19 Adopted Budget	FY 18-19 Projected Results	FY 19-20 Adopted Budget
<u>Revenue</u>					
Service Charges	2,452,105	2,296,547	2,740,604	1,520,735	2,021,903
District-Wide Copier Program	3,838,386	3,687,478	5,432,225	3,980,881	5,100,000
Interest Earnings	1,045	1,935	1,935	6,178	1,935
Other Miscellaneous Local Sources	31,721			88,547	
Gain/(Loss) on Sale of Assets	30,653	(19,414)			
Total Revenue	6,353,910	5,966,546	8,174,764	5,596,341	7,123,838
Beginning Retained Earnings	(89,180)	15,846	158,267	158,267	240,569
TOTAL	6,264,730	5,982,391	8,333,031	5,754,608	7,364,408
<u>Appropriations</u>					
Salaries	549,686	522,447	605,709	553,665	619,229
Benefits	234,232	202,387	240,031	220,723	258,702
Purchased Services	961,430	690,927	1,582,629	271,115	575,024
District-Wide Copier Program	4,188,564	4,150,398	4,950,000	4,268,700	4,950,000
Energy Services	48,180	45,996	52,998	45,972	45,972
Materials & Supplies	247,716	167,583	322,166	151,590	212,970
Capital Outlay	5,911	36,515	30,000		30,000
Depreciation	13,165	7,873	15,000	2,273	15,000
Other Expenses					
Transfers (In)/Out					
Investment in Capital Asset					
Total Appropriations	6,248,883	5,824,126	7,798,532	5,514,038	6,706,897
Adjustments To Retained Earnings					
Net Income or (Loss)	105,026	142,420	376,232	82,303	416,942
Depreciation on Fixed Assets					
Adjustments To Retained Earnings	105,026	142,420	376,232	82,303	416,942
Ending Retained Earnings	15,846	158,267	534,499	240,569	657,511
TOTAL	6,264,730	5,982,391	8,333,031	5,754,608	7,364,408