



Orange County Public Schools

Adopted Budget Summary

2020-2021



Orange County Public Schools

2020 – 2021

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 2020-2021**

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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 08, 2020 - Budget Public Hearing & School Board Meeting 5:30 PM

Category 3. Public Hearings

Subject 3.01 Request Approval of Adoption of Millage to Support 2020-21 Final Budget

Access Public

Type Action

Recommended Action Approval of Adoption of Millage to Support 2020-21 Final Budget

Goals

- 6. Engaged and Invested Community
- 5. Efficient Operations
- 4. Positive Climate and Safe Environment
- 3. Dedicated and High-Quality Team
- 2. Student Social and Emotional Well-Being
- 1. High Expectations for Student Learning

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 1.24%.

The budget was advertised on July 26, 2020 and a public hearing was held on July 30, 2020 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 2020-21 fiscal year. For informational purposes the proposed millage is contrasted with the millage levied for the 2019-20 fiscal year.

Millage Type	2019-20 Rates	2020-21 Rates
Required Local Effort	3.861	3.609
Basic Discretionary	.748	.748
Additional Voted	1.000	1.000
Capital Improvement	1.500	1.500
Total	7.109	6.857

FISCAL IMPACT STATEMENT:

Authorizes millage levies for the 2020-21 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 2020-21 final budget is based upon a total millage of 6.857 mills, which is more than the rolled-back rate by 1.24% 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 2020-21 fiscal year:

Millage Type	Rate
Required Local Effort	3.609
Basic Discretionary	.748
Additional Voted	1.000
Capital Improvement	1.500
Total	6.857

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	FY21	FY20	FY19	FY18	FY17
Tax Roll	167,711,875,661	156,053,151,727	143,466,449,631	132,185,903,582	121,956,624,029
Growth	\$4,493,077,969	\$4,128,338,741	\$3,494,063,493	\$2,905,578,195	\$2,440,070,428

Calculation of the Roll-Back Rate

Current Year Gross Taxable Value	\$167,711,875,661	\$156,053,151,727	\$143,466,449,631	\$132,185,903,582	\$121,956,624,029
Current Year New Taxable Value	4,493,077,969	4,128,338,741	3,494,063,493	2,905,578,195	2,440,070,428
Current Year Adjustable Taxable Value	163,218,797,692	151,924,812,986	139,972,386,138	129,280,325,387	119,516,553,601
Prior Year Gross Taxable Value (From Prior Year DR-403)	155,510,200,283	142,560,875,590	131,188,067,769	121,086,569,277	112,544,421,640

PRIOR YEAR MILLAGE LEVY

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
	7.109	7.299	7.470	7.811	8.218
	3.248	3.248	3.248	3.248	3.248

PRIOR YEAR AD VALOREM PROCEEDS

Required Local Effort	\$600,424,883	\$577,514,107	\$553,876,022	\$552,518,016	\$559,345,776
Discretionary	116,321,630	106,635,535	98,128,675	90,572,754	84,183,227
Additional Discretionary	0	0	0	0	0
Critical Needs	0	0	0	0	0
Additional Voted	155,510,200	142,560,876	131,188,068	121,086,569	112,544,422
Capital Outlay	233,265,300	213,841,313	196,782,102	181,629,854	168,816,632
	1,105,522,014	1,040,551,831	979,974,866	945,807,193	924,890,057
	\$505,097,131	\$463,037,724	\$426,098,844	\$393,289,177	\$365,544,281

CURRENT YEAR ROLLED-BACK RATE

Required Local Effort	3.6787	3.8013	3.9570	4.2738	4.6801
Discretionary	0.7127	0.7019	0.7011	0.7006	0.7044
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	0.9528	0.9384	0.9372	0.9366	0.9417
Capital Outlay	1.4292	1.4075	1.4059	1.4049	1.4125
	6.7733	6.8491	7.0012	7.3159	7.7386
	3.0946	3.0478	3.0442	3.0421	3.0585

Description	FY21	FY20	FY19	FY18	FY17
CURRENT YEAR PROPOSED MILLAGE					
Required Local Effort	3.609	3.861	4.051	4.222	4.563
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	6.857	7.109	7.299	7.470	7.811
	3.248	3.248	3.248	3.248	3.248
CURRENT YEAR PROPOSED RATE CHANGE AS A % OF ROLLED-BACK RATE					
Required Local Effort	-1.89%	1.57%	2.38%	-1.21%	-2.50%
Discretionary	4.96%	6.57%	6.70%	6.77%	6.20%
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	4.96%	6.57%	6.70%	6.77%	6.20%
Capital Outlay	4.96%	6.57%	6.70%	6.77%	6.20%
	1.24%	3.79%	4.25%	2.11%	0.94%

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

Description	(3)X(8)	(3)X(8)	(3)X(8)	(3)X(8)	(3)X(8)
CURRENT YEAR PROPOSED AD VALOREM PROCEEDS					
Required Local Effort	\$605,272,159	\$602,521,219	\$581,182,587	\$558,088,885	\$556,488,075
Discretionary	125,448,483	116,727,757	107,312,904	98,875,056	91,223,555
Additional Discretionary	0	0	0	0	0
Critical Needs	0	0	0	0	0
Additional Voted	167,711,876	156,053,152	143,466,450	132,185,904	121,956,624
Capital Outlay	251,567,813	234,079,728	215,199,674	198,278,855	182,934,936
Total	\$1,150,000,331	\$1,109,381,856	\$1,047,161,616	\$987,428,700	\$952,603,190
	\$544,728,172	\$506,860,637	\$465,979,028	\$429,339,815	\$396,115,115



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

Agenda Item Details

Meeting Sep 08, 2020 - Budget Public Hearing & School Board Meeting 5:30 PM

Category 3. Public Hearings

Subject 3.02 Request Approval of Adoption of the 2020-21 Final Budget

Access Public

Type Action

Recommended Action Approval of Adoption of the 2020-21 Final Budget

Goals

- 6. Engaged and Invested Community
- 5. Efficient Operations
- 4. Positive Climate and Safe Environment
- 3. Dedicated and High-Quality Team
- 2. Student Social and Emotional Well-Being
- 1. High Expectations for Student Learning

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 2020-21 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 2020-21 Budget for the General Fund	\$2,218,328,757
2.	Approve the 2020-21 Budget for the Special Revenue Fund	\$ 159,852,546
3.	Approve the 2020-21 Budget for the Debt Service Fund	\$ 233,750,914
4.	Approve the 2020-21 Budget for the Capital Projects Fund	\$1,953,201,696
5.	Approve the 2020-21 Budget for the Internal Service Fund	\$ 362,449,466

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 3.7% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2020-2021

OPERATING: Required Local Effort 3.609
 Discretionary 0.748
 Additional Voted Millage not to Exceed 4 Years 1.000

PROPOSED MILLAGE LEVIES: CAPITAL OUTLAY: 1.500
 Local Capital Improvement 0.000
 DEBT SERVICE 6.857
TOTAL MILLAGE 6.857

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
ESTIMATED REVENUES						
Federal Sources	9,048,533	123,026,457	1,789,713	0	0	133,864,702
State Sources	954,835,287	1,339,566	375,000	16,773,005	0	973,322,858
Local Sources	891,458,892	11,237,793	0	437,524,081	269,430,173	1,609,650,939
TOTAL SOURCES	\$1,855,342,712	\$135,603,816	\$2,164,713	\$454,297,086	\$269,430,173	\$2,716,838,499
Transfers In	31,540,454	0	88,565,111	57,686,152	0	177,791,717
Nonrevenue Sources	900,000	0	0	0	0	900,000
Fund Balances/Reserves - July 1, 2020	329,976,895	26,198,151	139,707,538	714,048,501	78,577,842	1,288,508,927
TOTAL REVENUES, TRANSFERS & BALANCES	\$2,217,760,062	\$161,801,967	\$230,437,362	\$1,226,031,739	\$348,008,014	\$4,184,039,144
EXPENDITURES						
Instruction	1,235,774,649					1,235,774,649
Student Support Services	60,954,203					60,954,203
Instructional Media Services	17,554,498					17,554,498
Instruction and Curriculum Development Services	75,753,401					75,753,401
Instructional Staff Training	24,825,651					24,825,651
Instruction-Related Technology	27,329,372					27,329,372
School Board	4,821,377					4,821,377
General Administration	10,240,719					10,240,719
School Administration	125,022,197					125,022,197
Facilities Acquisition and Construction	5,343,031			439,069,548		444,412,579
Fiscal Services	8,835,918					8,835,918
Food Services	0					0
Central Services	20,810,883					20,810,883
Student Transportation Services	66,705,669					66,705,669
Operation of Plant	155,876,845					155,876,845
Maintenance of Plant	41,218,368					41,218,368
Administrative Technology Services	27,602,761					27,602,761
Community Services	0					0
Debt Service	0		92,282,009			92,282,009
TOTAL EXPENDITURES	\$1,908,669,543	\$133,359,521	\$92,282,009	\$439,069,548	\$276,941,317	\$2,850,321,937
Transfers Out	0					0
Fund Balances/Reserves - June 30, 2021	309,090,519	28,442,447	138,155,353	177,791,717	71,066,698	1,155,925,490
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$2,217,760,062	\$161,801,967	\$230,437,362	\$1,226,031,739	\$348,008,014	\$4,184,039,144

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>1,109,381,856</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ <u>3,859,842</u>
C. Actual property tax levy.....	\$ <u>1,105,522,014</u>

This year's proposed tax levy..... \$ 1,150,000,331

A portion of the tax levy is required under state law in order for the school board to receive \$683,049,714 in state education grants.

The required portion has decreased by 1.89 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, 2020 at 5:30 PM at the Ronald Blocker Educational Leadership Center, 445 West Amelia Street, Orlando, Florida. Public comment may also be made via email as specified on the district's website under School Board Meetings.

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 5.357 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 \$241,505,101 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 elementary school

Construction of one (1) new K8 school

MAINTENANCE, RENOVATION AND REPAIR

Transfer to the General Fund for maintenance and equipment

Modular renovation and shelter retrofits

MOTOR VEHICLE PURCHASES

Purchase of 120 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, 2020 at 5:30 P.M.

at the

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

Public comment may also be made via email as specified on the district's website under School Board Meetings.

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.

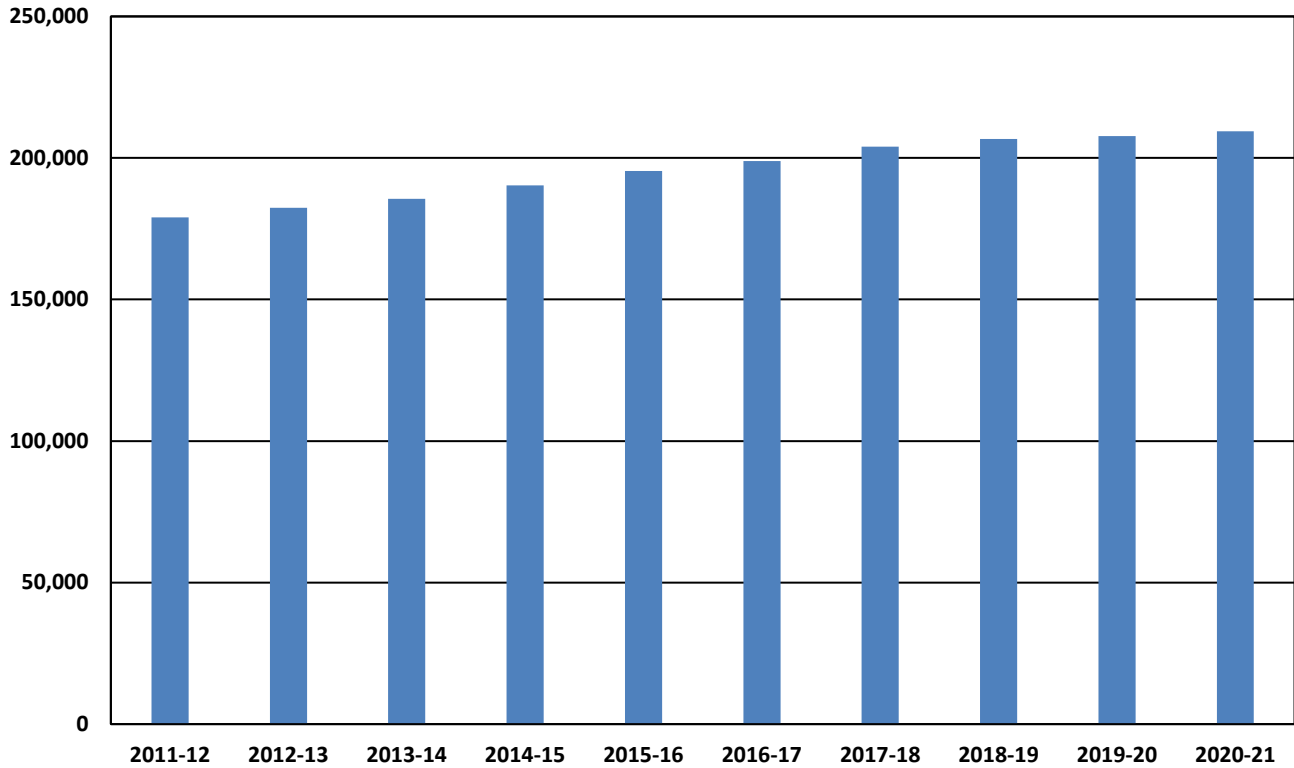
The operating budget summary for 2020-21 is broken out into two major sections: 1) Sources of Revenue (where OCPS' money comes from); and 2) Appropriations or Allocation of Dollars (how the money is spent). In addition, the appropriation section is provided in several different formats to provide the 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
FY12 - FY21**

Table 1

School Year	K-12 Enrollment	Annual Increase	% Annual Increase
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	207,739	1,046	0.51%
2020-21	209,400	1,661	0.80%

FULL TIME PUPIL ENROLLMENT



Operating Budget Summary
Adopted Operating Budget
FY20-21

Description	FY17-18 Actual Results	FY18-19 Actual Results	FY19-20 Adopted Budget	FY19-20 Projected Results	FY20-21 Adopted Budget
Revenues					
Federal	12,337,315	27,313,498	11,151,892	10,333,511	9,048,533
State	886,694,905	908,995,364	942,313,643	899,358,763	954,836,243
Local	791,395,791	834,017,531	871,628,263	870,851,519	891,458,892
Total Revenue	1,690,428,011	1,770,326,394	1,825,093,798	1,780,543,793	1,855,343,668
Other Sources Of Funds					
Transfers In	5,234,148	9,784,120	20,167,533	27,493,246	31,554,148
Non-Revenue Receipts	1,036,590	921,573	900,000	939,420	900,000
Total Other Sources Of Funds	6,270,738	10,705,693	21,067,533	28,432,666	32,454,148
Beginning Fund Balance					
Nonspendable	3,515,731	4,014,438	3,859,763	3,859,763	1,720,885
Restricted	26,894,480	21,576,887	21,953,756	21,953,756	19,946,030
Assigned	283,453,225	293,892,876	272,414,345	263,948,336	202,422,912
Reserve for FTE Repayment	0	0	0	0	0
Adjustment to Actual	0	0	0	0	0
Unassigned	93,045,552	72,008,745	87,341,794	95,807,803	106,441,114
Total Beginning Fund Balance	406,908,988	391,492,946	385,569,658	385,569,658	330,530,941
TOTAL					
	2,103,607,737	2,172,525,033	2,231,730,988	2,194,546,117	2,218,328,757
Appropriations					
Schools, Centers and System-wide					
Elementary Schools	552,944,317	585,283,594	610,724,615	607,551,652	630,295,911
Middle Schools	228,323,323	233,058,039	253,157,500	248,145,721	251,805,320
High Schools	284,690,022	295,159,774	307,819,528	304,082,845	316,133,499
Special Centers	44,805,119	46,997,027	72,383,615	49,467,978	95,430,232
Charter Schools	107,537,865	121,130,417	112,857,376	127,102,310	130,028,839
Career and Technical Education	36,778,909	35,411,609	34,639,497	34,234,586	34,351,797
Systemwide Instructional Services	101,261,407	85,817,201	106,902,958	106,567,554	97,576,019
Categorical Appropriations	53,213,501	58,989,350	66,055,693	37,505,195	41,922,003
Sub-Total	1,409,554,463	1,461,847,012	1,564,540,781	1,514,657,841	1,597,543,620
Central & Regional Units, District-wide & Capital Projects					
Central & Regional Units	230,908,738	243,089,375	242,405,245	239,271,548	254,344,789
District-wide Costs	18,479,569	22,452,118	27,905,466	22,353,803	25,401,342
Salary Lapse Factor	0	0	(19,768,735)	0	(19,882,940)
Non-Recurring Appropriations	32,448,892	34,354,652	58,463,685	39,088,951	21,886,376
General Fund Capital Projects	18,023,130	25,212,218	33,108,533	31,774,306	30,391,007
Sub-Total	299,860,328	325,108,363	342,114,194	332,488,609	312,140,573
Total Expenditures/Appropriations	1,709,414,791	1,786,955,375	1,906,654,975	1,847,146,450	1,909,684,192
Other Uses Of Funds					
Transfers Out	2,700,000	0	0	16,868,727	0
Total Other Uses Of Funds	2,700,000	0	0	16,868,727	0
Ending Fund Balance					
Nonspendable	4,014,438	3,859,763	3,859,763	1,720,885	1,720,885
Restricted	21,576,887	21,953,756	21,865,771	19,946,030	19,049,729
Assigned	293,892,876	263,948,336	213,950,660	202,422,912	195,127,453
Assigned-Next Year Budget	0	0	0	0	0
Unassigned/Contingency	50,712,840	53,109,792	54,752,814	53,416,314	55,660,310
Unassigned	21,295,905	42,698,011	30,647,006	53,024,800	37,086,188
Total Ending Fund Balance	391,492,946	385,569,658	325,076,014	330,530,941	308,644,565
TOTAL					
	2,103,607,737	2,172,525,033	2,231,730,988	2,194,546,117	2,218,328,757

**OCPS
Total Operating Revenue Sources
2020-21 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.

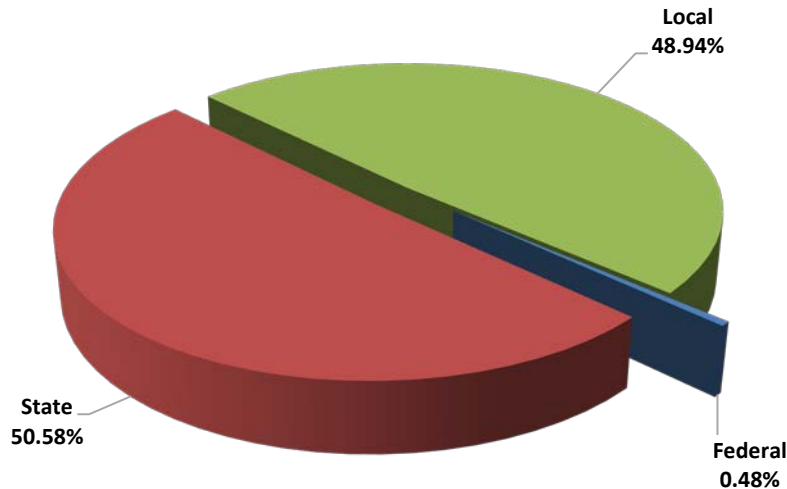
The per student revenue was calculated based on the full-time equivalent enrollments of 212,279, 214,943, 215,989, and 217,650 students respectively which includes Full Time Equivalent Workforce students. For a breakdown of state and local revenue sources, see Tables 4 and 6.

Total Operating Revenue Sources

Table 2

Revenue Source	FY17-18	FY18-19	FY19-20	FY20-21
Federal	\$12,337,315	\$27,313,498	\$10,333,511	\$9,048,533
State	\$ 889,090,239	\$ 911,247,695	\$ 899,358,763	\$ 954,836,243
Local	\$ 795,271,195	\$ 842,470,894	\$ 899,284,185	\$ 923,913,041
Total Revenue	\$ 1,696,698,749	\$ 1,781,032,087	\$ 1,808,976,459	\$ 1,887,797,816
Fund Balance	\$ 313,863,436	\$ 319,484,201	\$ 289,761,855	\$ 224,089,827
Unassigned F.B.	\$ 93,045,552	\$ 72,008,745	\$ 95,807,803	\$ 106,441,114
Total Available	\$ 2,103,607,737	\$ 2,172,525,033	\$ 2,194,546,117	\$ 2,218,328,757

**Total Operating Revenue Sources
FY 20-21**

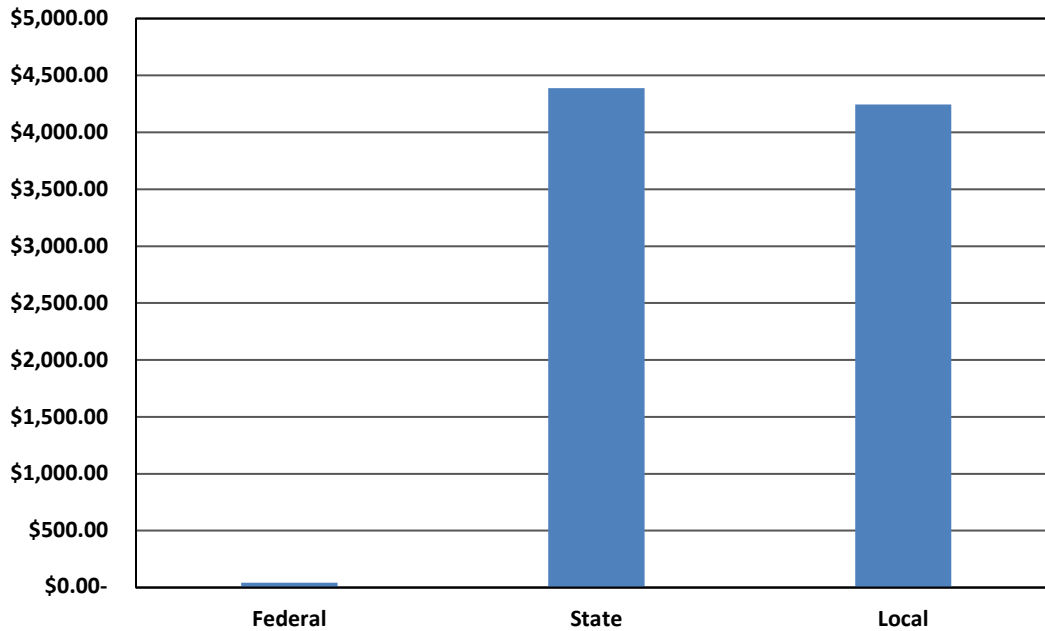


Operating Revenues Per Student

Table 3

Revenue Source	FY17-18	FY18-19	FY19-20	FY20-21
Federal	\$ 58.12	\$ 127.07	\$ 47.84	\$ 41.57
State	\$ 4,188.30	\$ 4,239.48	\$ 4,163.90	\$ 4,387.02
Local	\$ 3,746.34	\$ 3,919.50	\$ 4,163.56	\$ 4,244.95
Total Revenue	\$ 7,992.77	\$ 8,286.06	\$ 8,375.30	\$ 8,673.54
Fund Balance	\$ 1,478.54	\$ 1,486.37	\$ 1,341.56	\$ 1,029.59
Unassigned F.B.	\$ 438.32	\$ 335.01	\$ 443.58	\$ 489.05
Total Available	\$ 9,909.62	\$ 10,107.44	\$ 10,160.44	\$ 10,192.18

Operating Revenues Per Student FY 20-21



**OCPS
Operating Revenue Sources - State Revenue
2020-21 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 53.76% of state revenue to the district.

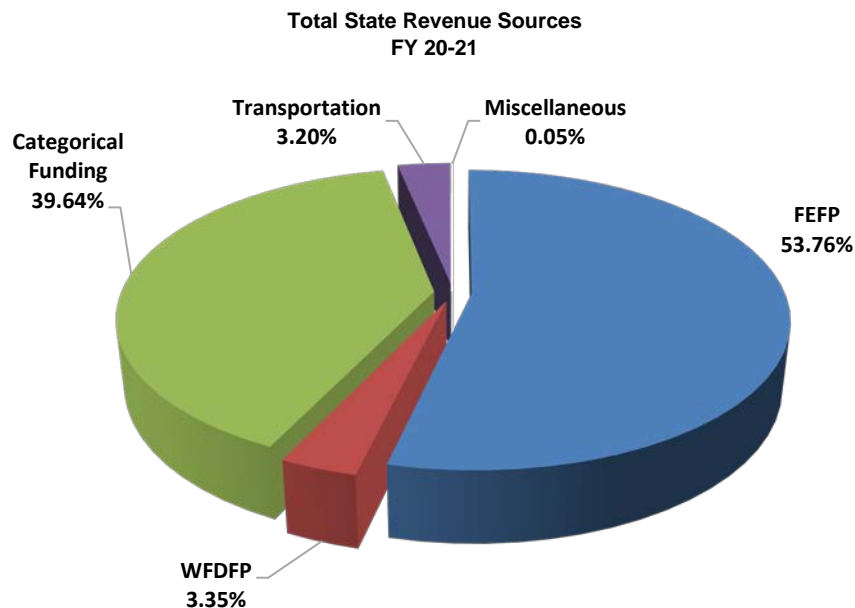
"Categoricals" are state-mandated programs for which money is provided only for the specific programs identified by the state (for example, Class Size Reduction and Instructional Materials). Details of state categoricals are provided in Table 8. The categorical funds are 39.64% of the state revenue to 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	FY17-18	FY18-19	FY19-20	FY20-21
FEFP	\$ 470,757,433	\$ 472,596,531	\$ 461,274,309	\$ 513,357,184
WFDFP	\$ 31,782,106	\$ 32,151,120	\$ 32,243,536	\$ 31,942,536
Categorical Funding	\$ 319,897,307	\$ 335,055,604	\$ 357,783,013	\$ 378,500,284
Lottery	\$ 379,102	\$ 741,068	\$ 220,469	\$ -
Transportation	\$ 30,098,773	\$ 30,744,221	\$ 30,180,510	\$ 30,535,040
Miscellaneous	\$ 33,780,184	\$ 37,706,820	\$ 17,656,926	\$ 501,199
PECO Maintenance	\$ 2,395,334	\$ 2,252,331	\$ -	\$ -
Total State Revenue	\$ 889,090,239	\$ 911,247,695	\$ 899,358,763	\$ 954,836,243

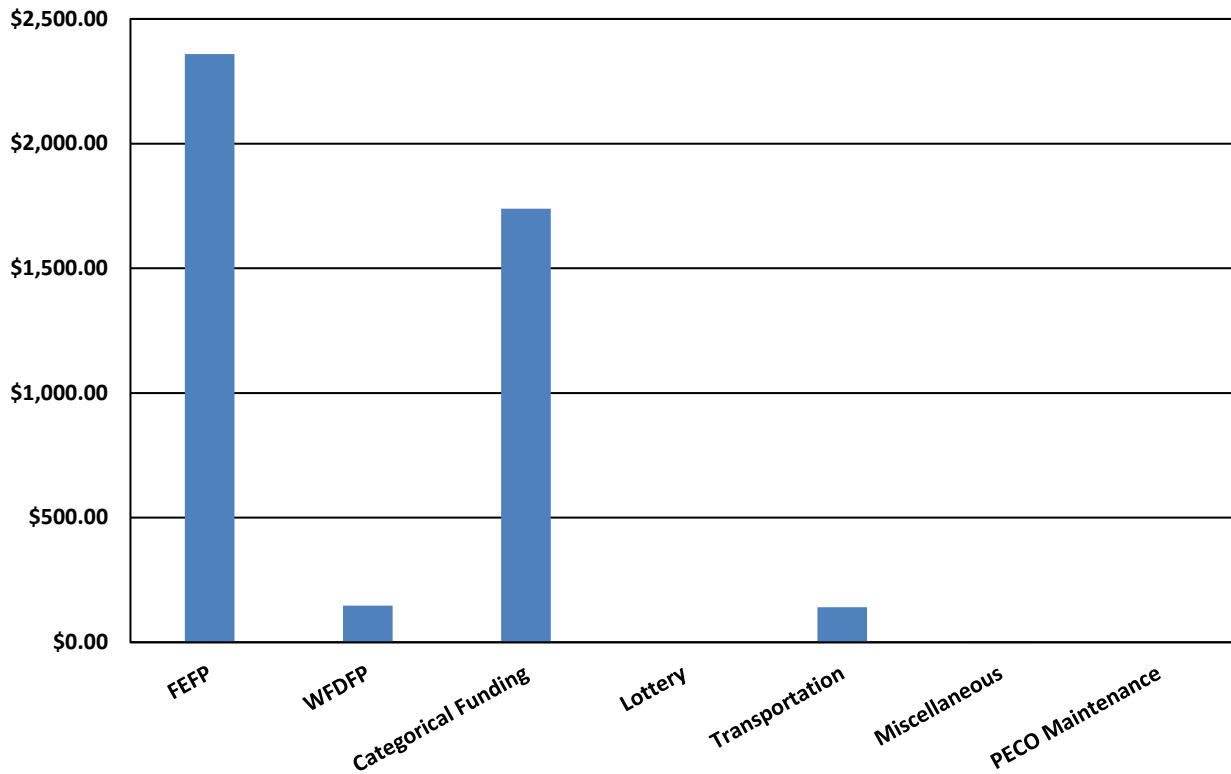


State Revenue Sources Per Student

Table 5

Revenue Source	FY17-18	FY18-19	FY19-20	FY20-21
FEFP	\$ 2,217.63	\$ 2,198.70	\$ 2,135.63	\$ 2,358.64
WFDFP	\$ 149.72	\$ 149.58	\$ 149.28	\$ 146.76
Categorical Funding	\$ 1,506.96	\$ 1,558.81	\$ 1,656.08	\$ 1,739.03
Lottery	\$ 1.79	\$ 3.45	\$ 1.02	\$ -
Transportation	\$ 141.79	\$ 143.03	\$ 139.73	\$ 140.29
Miscellaneous	\$ 159.13	\$ 175.43	\$ 81.75	\$ 2.30
PECO Maintenance	\$ 11.28	\$ 10.48	\$ -	\$ -
Total State Revenue	\$ 4,188.30	\$ 4,239.48	\$ 4,163.90	\$ 4,387.02

State Revenue Sources Per Student FY 20-21



**OCPS
Operating Revenue Sources – Local Revenue
2020-21 Fiscal Year**

This table depicts the breakdown of local revenue sources, the most significant of which is property taxes. Property taxes account for 96.77% of local revenue sources.

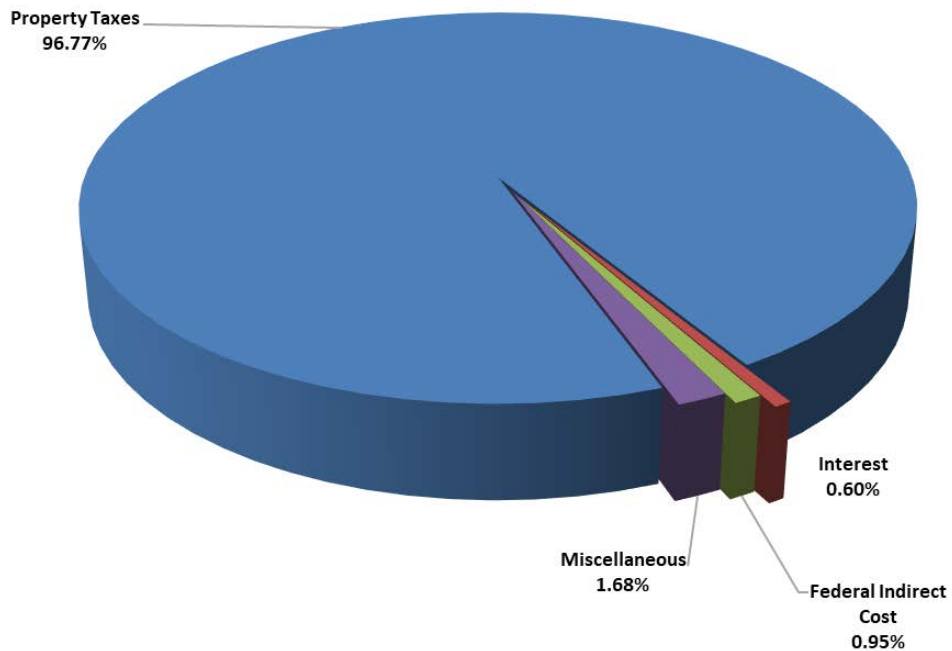
“Miscellaneous” revenues include fees paid by individuals who attend adult education courses and the fees paid by those renting school board owned facilities.

Total Local Revenue Sources

Table 6

Revenue Source	FY17-18	FY18-19	FY19-20	FY20-21
Property Taxes	\$ 755,894,641	\$ 798,457,787	\$ 856,199,770	\$ 894,049,366
Interest	\$9,194,179	\$13,443,375	\$9,706,133	\$5,500,000
Federal Indirect Cost	\$5,070,955	\$7,229,631	\$8,804,818	\$8,784,200
Miscellaneous	\$25,111,420	\$23,340,100	\$24,573,465	\$15,579,474
Total Local Revenue	\$ 795,271,195	\$ 842,470,894	\$ 899,284,185	\$ 923,913,041

**Total Local Revenue Sources
FY 20-21**

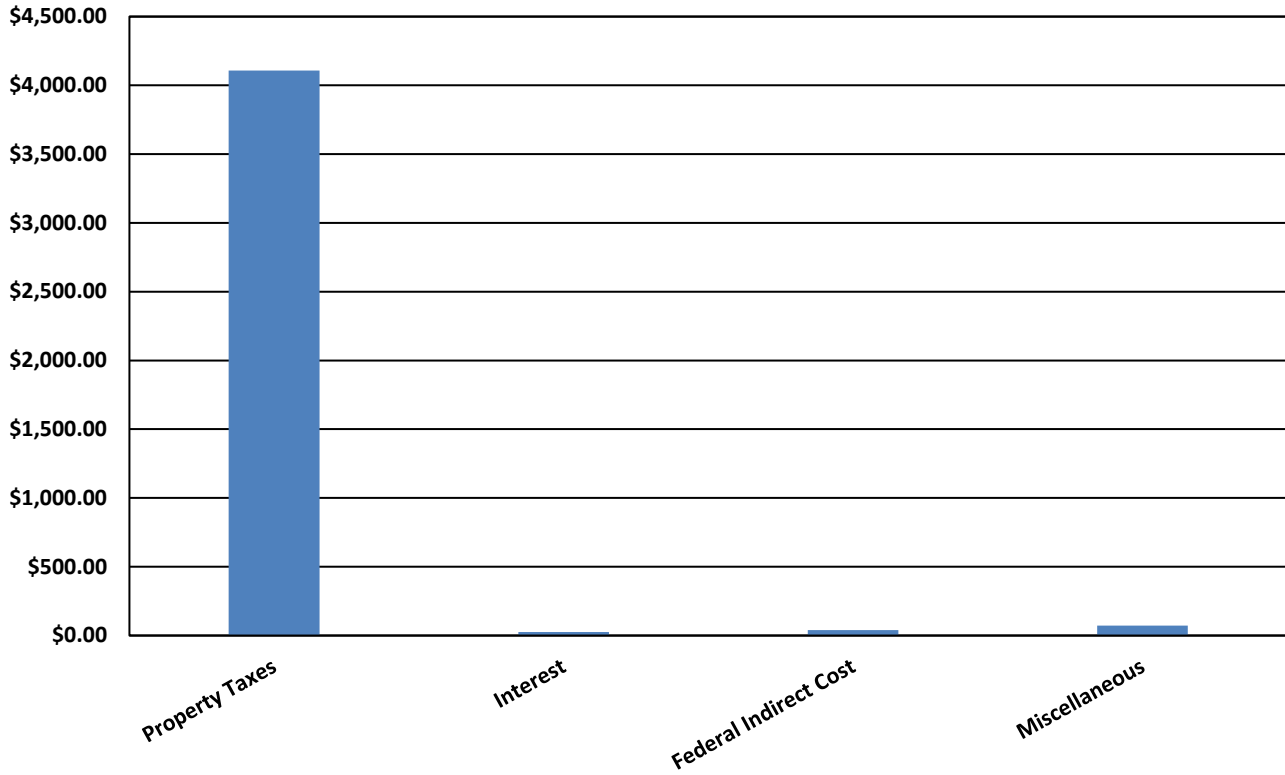


Local Revenue Sources Per Student

Table 7

Revenue Source	FY17-18	FY18-19	FY19-20	FY20-21
Property Taxes	\$ 3,560.85	\$ 3,714.74	\$ 3,964.08	\$ 4,107.74
Interest	\$ 43.31	\$ 62.54	\$ 44.94	\$ 25.27
Federal Indirect Cost	\$ 23.89	\$ 33.64	\$ 40.77	\$ 40.36
Miscellaneous	\$ 118.29	\$ 108.59	\$ 113.77	\$ 71.58
Total Local Revenue Sources	\$ 3,746.34	\$ 3,919.50	\$ 4,163.56	\$ 4,244.95

Local Revenue Sources Per Student FY 20-21



OCPS
State Funding – Categorical Allocations
2020-21 Fiscal Year

Of the \$954,835,287 state revenue dollars, \$378,500,284 (39.64%) 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	FY17-18	FY18-19	FY19-20	FY20-21
Instructional Materials	\$ 16,223,494	\$ 16,141,603	\$ 15,673,752	\$ 16,003,322
Library Materials	\$ 930,989	\$ 930,392	\$ 900,725	\$ 918,186
Science Lab Materials	\$ 254,470	\$ 254,307	\$ 246,198	\$ 250,971
Safe Schools	\$ 4,957,519	\$ 11,367,162	\$ 12,794,441	\$ 13,026,368
Mental Health Assistance	\$ -	\$ 4,676,684	\$ 5,081,130	\$ 6,906,312
Supplemental Academic Instruction	\$ 48,124,538	\$ 48,805,893	\$ 48,846,605	\$ 49,268,128
Supplemental Reading Instruction	\$ 9,104,021	\$ 9,246,818	\$ 9,209,646	\$ 9,201,901
Class Size Reduction	\$ 232,910,977	\$ 236,086,023	\$ 236,298,218	\$ 239,342,794
Teacher Salary Increase Allocation	\$ -	\$ -	\$ -	\$ 37,397,733
Best and Brightest	\$ -	\$ -	\$ 21,273,282	\$ -
Turnaround School Supplemental Services	\$ -	\$ -	\$ 2,701,435	\$ 1,763,690
DJJ Supplemental Funding	\$ 451,253	\$ 425,125	\$ 315,043	\$ 294,114
Digital Classrooms/Distance Learn	\$ 3,680,378	\$ 3,099,055	\$ 388,201	\$ 151,396
Teachers Classroom Supply Asst.	\$ 3,259,668	\$ 4,022,542	\$ 4,054,337	\$ 3,975,369
Total State Categoricals	\$ 319,897,307	\$ 335,055,604	\$ 357,783,013	\$ 378,500,284

State Categorical Allocations Per Student

Table 9

State Categorical Description	FY17-18	FY18-19	FY19-20	FY20-21
Instructional Materials	\$ 76.43	\$ 75.10	\$ 72.57	\$ 73.53
Library Materials	\$ 4.39	\$ 4.33	\$ 4.17	\$ 4.22
Science Lab Materials	\$ 1.20	\$ 1.18	\$ 1.14	\$ 1.15
Safe Schools	\$ 23.35	\$ 52.88	\$ 59.24	\$ 59.85
Mental Health Assistance	\$ -	\$ 21.76	\$ 23.52	\$ 31.73
Supplemental Academic Instruction	\$ 226.70	\$ 227.06	\$ 226.15	\$ 226.36
Supplemental Reading Instruction	\$ 42.89	\$ 43.02	\$ 42.64	\$ 42.28
Class Size Reduction	\$ 1,097.19	\$ 1,098.36	\$ 1,094.03	\$ 1,099.67
Teacher Salary Increase Allocation	\$ -	\$ -	\$ -	\$ 171.83
Best and Brightest	\$ -	\$ -	\$ 98.49	\$ -
Turnaround School Supplemental Services	\$ -	\$ -	\$ 12.51	\$ 8.10
DJJ Supplemental Funding	\$ 2.13	\$ 1.98	\$ 1.46	\$ 1.35
Digital Classrooms/Distance Learn	\$ 17.34	\$ 14.42	\$ 1.80	\$ 0.70
Teachers Classroom Supply Asst.	\$ 15.36	\$ 18.71	\$ 18.77	\$ 18.26
Total State Categoricals	\$ 1,506.96	\$ 1,558.81	\$ 1,656.48	\$ 1,739.03

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	FY17-18	FY18-19	FY19-20	FY20-21
Schools & Centers	\$ 1,255,079,555	\$ 1,317,040,461	\$ 1,370,585,091	\$ 1,458,045,598
Other Instructional Services	\$ 101,261,407	\$ 85,817,201	\$ 106,567,554	\$ 97,576,019
Categorical Programs	\$ 53,213,501	\$ 58,989,350	\$ 37,505,195	\$ 41,922,003
Central & Regional Units	\$ 230,908,738	\$ 243,089,375	\$ 239,271,548	\$ 254,344,789
District-wide Costs	\$ 18,479,569	\$ 22,452,118	\$ 22,353,803	\$ 25,401,342
Salary Lapse Factor	\$ -	\$ -	\$ -	\$ (19,882,940)
Non-Recurring Appropriations	\$ 32,448,892	\$ 34,354,652	\$ 39,088,951	\$ 21,886,376
General Fund Capital Projects	\$ 18,023,130	\$ 25,212,218	\$ 31,774,306	\$ 30,391,007
Transfers	\$ 2,700,000	\$ -	\$ 16,868,727	\$ -
Total	\$ 1,712,114,791	\$ 1,786,955,375	\$ 1,864,015,177	\$ 1,909,684,192

Operating Allocations Per Student

Table 11

Description	FY17-18	FY18-19	FY19-20	FY20-21
Schools & Centers	\$ 5,912.40	\$ 6,127.39	\$ 6,345.61	\$ 6,699.03
Other Instructional Services	\$ 477.02	\$ 399.26	\$ 493.39	\$ 448.32
Categorical Programs	\$ 250.68	\$ 274.44	\$ 173.64	\$ 192.61
Central & Regional Units	\$ 1,087.76	\$ 1,130.95	\$ 1,107.79	\$ 1,168.59
District-wide Costs	\$ 87.05	\$ 104.46	\$ 103.49	\$ 116.71
Salary Lapse Factor	\$ -	\$ -	\$ -	\$ (91.35)
Non-Recurring Appropriations	\$ 152.86	\$ 159.83	\$ 180.98	\$ 100.56
General Fund Capital Projects	\$ 84.90	\$ 117.30	\$ 147.11	\$ 139.63
Transfers	\$ 12.72	\$ -	\$ 78.10	\$ -
Total	\$ 8,065.39	\$ 8,313.62	\$ 8,630.13	\$ 8,774.10

OCPS
Operating Appropriations by Schools & Centers
2020-21 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.)

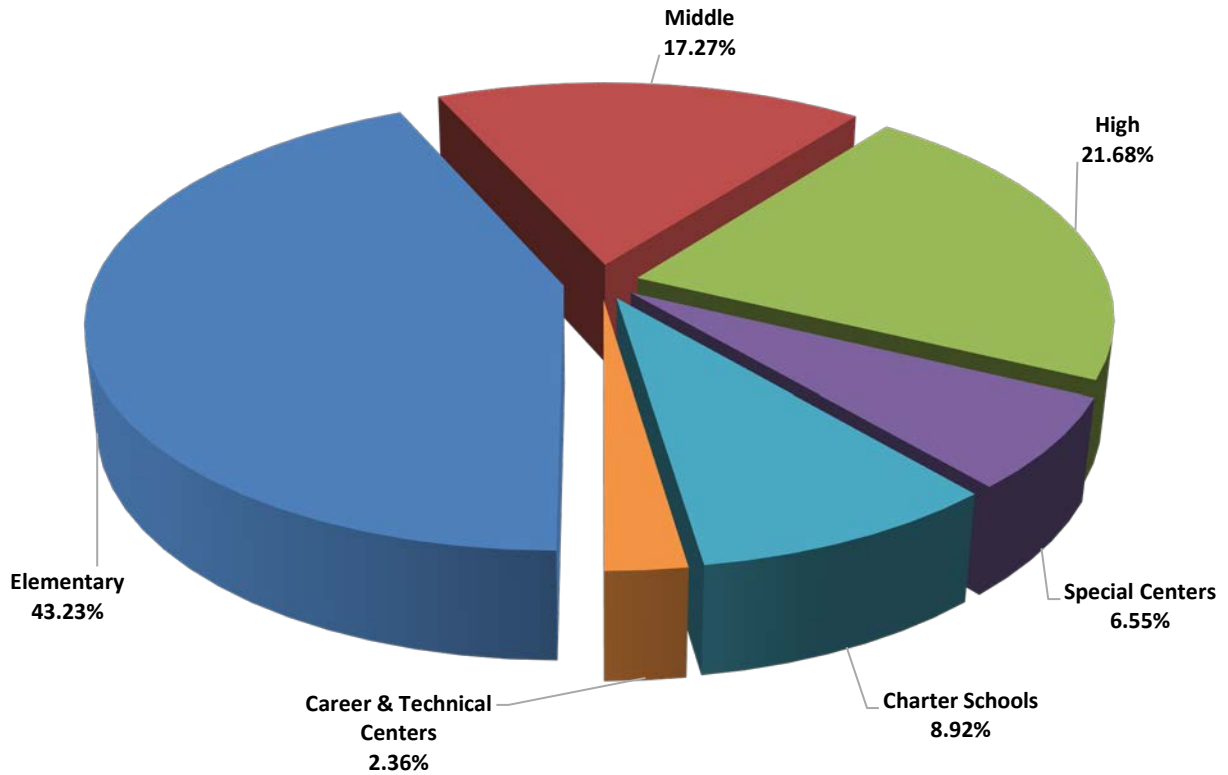
“Special Centers” are schools that serve students with special needs, for example, students with profound handicaps and those who have disciplinary problems. Special Centers include Cherokee, Magnolia, and Gateway Centers, among others. Career & Technical Centers provide technical training primarily to adults through the Orlando Technical College. The college campuses include Orlando, Winter Park/Avalon, Mid-Florida and Westside. Schools and centers appropriations account for approximately 76.35% of the operating budget.

Schools & Centers Appropriations

Table 12

Schools	FY17-18	FY18-19	FY19-20	FY20-21
Elementary	\$ 552,944,317	\$ 585,283,594	\$ 607,551,652	\$ 630,295,911
Middle	\$ 228,323,323	\$ 233,058,039	\$ 248,145,721	\$ 251,805,320
High	\$ 284,690,022	\$ 295,159,774	\$ 304,082,845	\$ 316,133,499
Special Centers	\$ 44,805,119	\$ 46,997,027	\$ 49,467,978	\$ 95,430,232
Charter Schools	\$ 107,537,865	\$ 121,130,417	\$ 127,102,310	\$ 130,028,839
Career & Technical Centers	\$ 36,778,909	\$ 35,411,609	\$ 34,234,586	\$ 34,351,797
Total	\$ 1,255,079,555	\$ 1,317,040,461	\$ 1,370,585,091	\$ 1,458,045,598

**Appropriations by School Type
FY 20-21**

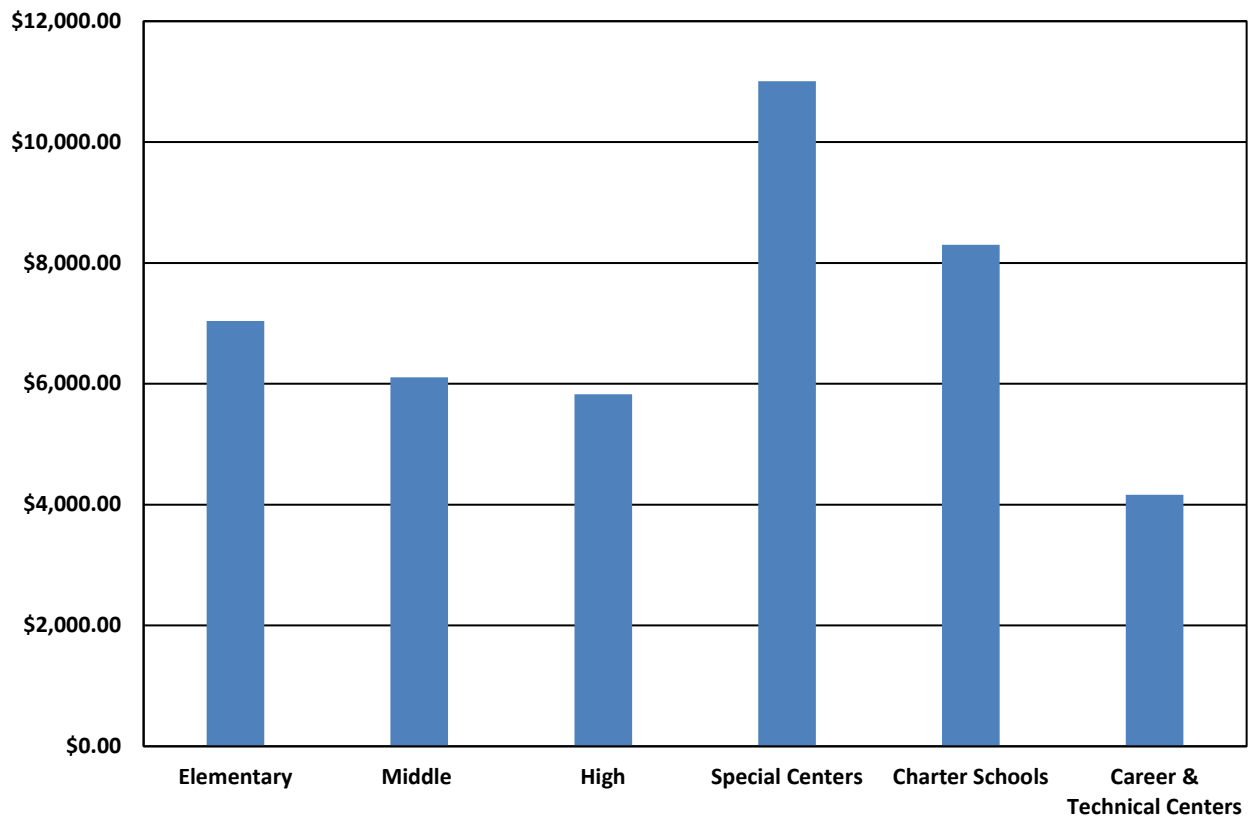


Schools & Centers Appropriations Per Student

Table 13

Schools	FY17-18	FY18-19	FY19-20	FY20-21
Elementary	\$ 6,256.00	\$ 6,541.40	\$ 6,791.52	\$ 7,038.72
Middle	\$ 5,534.30	\$ 5,580.41	\$ 5,915.59	\$ 6,105.34
High	\$ 5,231.31	\$ 5,341.98	\$ 5,562.93	\$ 5,824.88
Special Centers	\$ 7,468.14	\$ 7,738.28	\$ 8,116.53	\$ 11,004.92
Charter Schools	\$ 7,699.41	\$ 8,572.82	\$ 8,159.56	\$ 8,300.52
Career & Technical Centers	\$ 4,458.05	\$ 4,292.32	\$ 4,149.65	\$ 4,163.85
Total	\$ 5,912.40	\$ 6,127.39	\$ 6,345.61	\$ 6,699.03

**Dollars Per Student
FY 20-21**

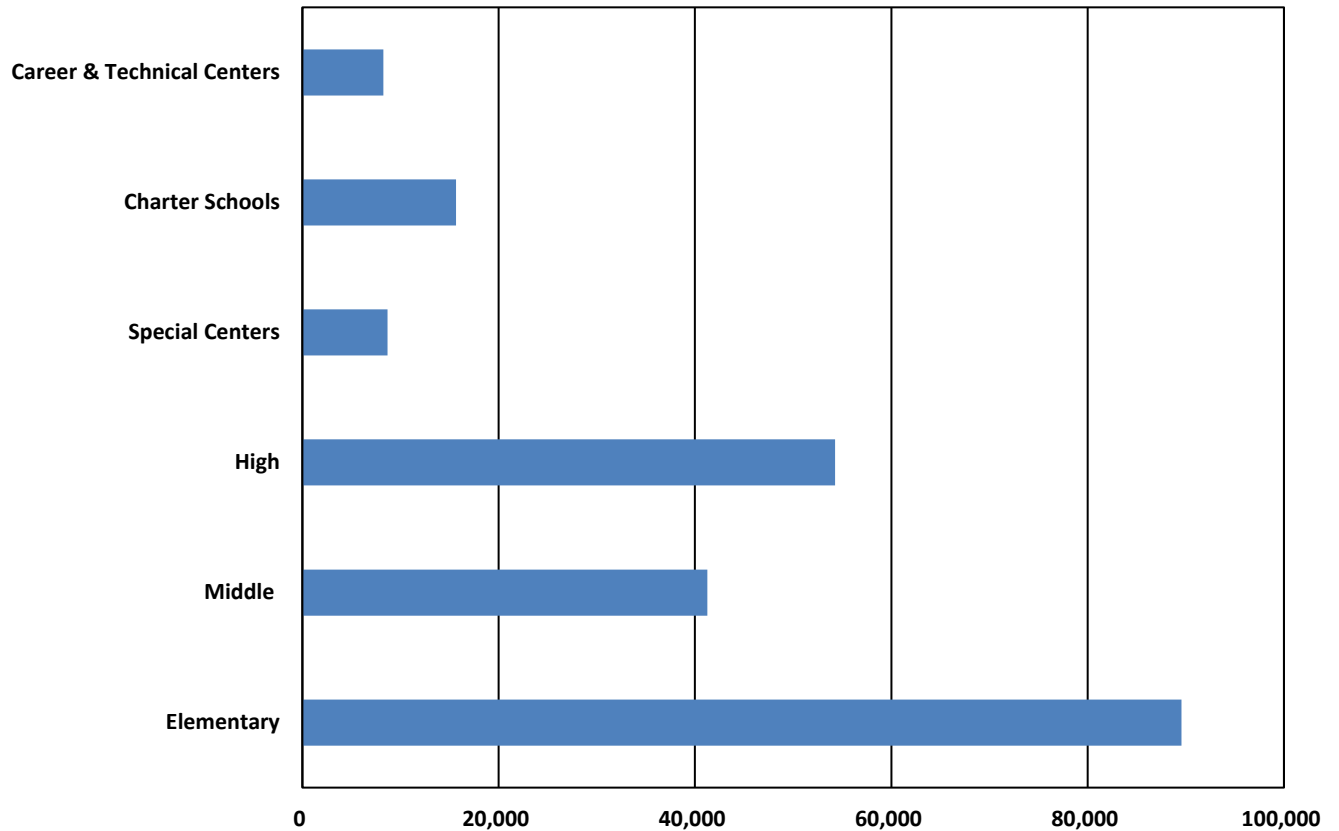


Schools & Centers FTE

Table 14

Schools	FY17-18	FY18-19	FY19-20	FY20-21
Elementary	88,386.28	89,473.79	89,457.34	89,546.94
Middle	41,256.01	41,763.63	41,947.78	41,243.46
High	54,420.44	55,252.91	54,662.38	54,272.98
Special Centers	5,999.50	6,073.32	6,094.72	8,671.59
Charter Schools	13,967.03	14,129.59	15,577.11	15,665.14
Career & Technical Centers	8,250.00	8,250.00	8,250.00	8,250.00
Total	212,279.26	214,943.24	215,989.33	217,650.11

**FTE by School Type
FY 20-21**



**OCPS
Other Instructional Services Appropriations
2020-21 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 5.11% of the operating budget.

Other Instructional Services

Table 15

Category Description	FY17-18	FY18-19	FY19-20	FY20-21
Academic Competitions	\$ 100,534	\$ 101,953	\$ 20,140	\$ 51,000
Acceleration Initiative	\$ 542,723	\$ 706,082	\$ 173,146	\$ 300,000
After School Tutorial Program	\$ 214,853	\$ 244,791	\$ 196,985	\$ 320,000
AP Tutoring	\$ 228,848	\$ 215,922	\$ 103,880	\$ 285,293
Dual Enrollment Articulation/Tuition	\$ 2,900,998	\$ 4,183,217	\$ 4,528,644	\$ 4,528,644
Code Of Conduct Printing	\$ 40,377	\$ 25,500	\$ 8,000	\$ -
Turnaround School Supplemental Services	\$ -	\$ -	\$ 1,518,122	\$ 1,763,690
Commissioner's Academic Challenge	\$ 5,121	\$ (1,020)	\$ 4,080	\$ 5,240
Curriculum Development	\$ 118,585	\$ 298,253	\$ 265,646	\$ 137,700
SRO Training	\$ 77,375	\$ 7,082	\$ -	\$ 80,000
District-wide Athletics	\$ -	\$ 37,186	\$ 8,100	\$ 8,100
Dropout Programs Contracted Child Care	\$ 254,202	\$ 235,389	\$ 117,974	\$ 202,522
Dropout Programs Contracted Nursing Services	\$ 39,691	\$ 36,598	\$ 38,000	\$ 38,000
Dropout Programs Teen Parent Hourly	\$ 18,393	\$ 27,133	\$ 14,292	\$ 28,000
Dropout Programs TP Instructional Materials	\$ 2,331	\$ -	\$ -	\$ -
Suspension Center Support	\$ 290,000	\$ 290,000	\$ 241,666	\$ -
ESOL Endorsement Materials	\$ 9,966	\$ 10,900	\$ 60	\$ 10,966
ESOL Student Tests	\$ 123,754	\$ 123,604	\$ 129,981	\$ 130,000
Expectation Graduation	\$ 11,689	\$ 10,105	\$ -	\$ -
Music Association Membership and Performance	\$ 81,730	\$ 97,928	\$ 91,966	\$ 152,783
Hearing Officer Student Discipline	\$ 36,600	\$ 33,155	\$ 27,138	\$ 34,935
Hearing/Vision Impaired Services	\$ 239,891	\$ 242,955	\$ 249,140	\$ 315,111
Instructional Materials(Dual Enrollment)	\$ 656,239	\$ 1,048,586	\$ 1,159,754	\$ 1,049,000
Instructional Materials (Central Adoption)	\$ 30,675,873	\$ 11,114,979	\$ 32,262,066	\$ 17,292,765
Instructional Materials (Redistribution)	\$ 9,035	\$ 8,740	\$ 111,450	\$ 180,000
Digital Classrooms	\$ 2,961,211	\$ 2,848,442	\$ 992,884	\$ 140,636
DCL Support	\$ 4,183,916	\$ 8,204,657	\$ 8,112,390	\$ 6,599,030
Music Itinerant Teachers	\$ 583,029	\$ 576,811	\$ 645,442	\$ 683,428
Pre-School Handicapped PEC Supplement	\$ 61,460	\$ 44,090	\$ 43,012	\$ 46,318
Speech & Language Therapists	\$ 12,678,028	\$ 12,305,710	\$ 14,645,061	\$ 15,236,331
Summer School Elementary ESY	\$ 2,029,003	\$ 2,214,198	\$ 1,803,234	\$ 2,445,517
Summer School Extended Contracts	\$ 2,951,602	\$ 2,974,286	\$ 2,172,879	\$ 2,707,352
Summer School High	\$ 2,710,720	\$ 2,634,676	\$ 1,693,677	\$ 2,797,902
Summer School Middle	\$ 762,087	\$ 786,802	\$ 600,051	\$ 893,282
Summer School Special Ctr ESY	\$ 1,111,328	\$ 1,193,443	\$ 1,699,634	\$ 1,314,154
Summer Reading Camp (8th Grade)	\$ 52,531	\$ 33,521	\$ 4,980	\$ 52,046
Summer Reading Camp (3rd Grade)	\$ 1,342,572	\$ 1,227,168	\$ 2,472,051	\$ 1,184,334
Summer School Transportation	\$ 1,411,744	\$ 1,297,422	\$ 88,457	\$ 1,732,240
Summer SRO's	\$ -	\$ 11,281	\$ 622,145	\$ 629,963
Summer Professional Development	\$ 360,607	\$ 228,394	\$ 222,248	\$ -
Teacher Training	\$ 200,763	\$ 218,061	\$ 260,794	\$ 250,000
Textbook Adoption	\$ 19,337	\$ 23,244	\$ -	\$ 14,400
Orange TIPS Tutoring	\$ 11,586	\$ 14,082	\$ 13,044	\$ 18,568
Translation Services	\$ 123,714	\$ 240,497	\$ 203,039	\$ 345,000
United Arts in Education	\$ 454,656	\$ 501,058	\$ 549,000	\$ 549,000
United Arts Transportation	\$ 440,120	\$ 467,389	\$ 472,537	\$ 540,000
Social Workers	\$ 3,975,129	\$ 4,076,475	\$ 4,244,915	\$ 4,409,673
Psychologists	\$ 2,823,000	\$ 2,934,902	\$ 2,816,826	\$ 3,080,958
Mental Health Assistance	\$ -	\$ 2,751,553	\$ 5,245,924	\$ 6,281,999
Itinerant Teachers	\$ 2,413,586	\$ 2,570,552	\$ 2,660,130	\$ 2,835,312
PT/OT Services	\$ 2,807,645	\$ 2,894,502	\$ 2,669,107	\$ 3,017,366
Teacher Mentor Program	\$ 603,255	\$ 642,537	\$ 705,450	\$ 600,000

Other Instructional Services

Table 15

Category Description	FY17-18	FY18-19	FY19-20	FY20-21
ESOL Certification Training	\$ 147,225	\$ 141,626	\$ 131,378	\$ 160,000
School Performance Monitoring	\$ 2,209,074	\$ 1,972,314	\$ 1,924,986	\$ 3,160,338
Recruitment, Retention, & Bonus	\$ 5,303,147	\$ 3,559,498	\$ 845,201	\$ 1,831,252
Digital Design Classroom	\$ 8,096	\$ 6,830	\$ -	\$ -
Reading Training, Materials & Consultants	\$ 181,530	\$ 183,026	\$ 223,343	\$ 270,000
Parent Guides/FSTS	\$ 11,262	\$ -	\$ -	\$ -
Accreditation Dues	\$ 187,450	\$ 245,400	\$ 254,500	\$ 393,000
Student Support Fees	\$ 10,000	\$ -	\$ -	\$ -
Connect Orange/Mobile App	\$ 256,169	\$ -	\$ -	\$ -
Middle Years IB Program	\$ 481,112	\$ 476,135	\$ 462,295	\$ -
Destiny Library Management Web Based Solution	\$ 318,738	\$ 243,498	\$ 241,200	\$ 244,297
Instructional Staff Modification	\$ 3,837,149	\$ 1,235,483	\$ 1,270,555	\$ 1,414,340
IB Programs HS	\$ 138,127	\$ 147,975	\$ 118,811	\$ 180,200
Post-secondary K-12 Support	\$ 1,428,425	\$ 1,465,326	\$ 1,384,417	\$ 1,428,425
Back on Track	\$ 118,821	\$ 128,900	\$ 98,500	\$ 128,300
PSAT/SAT/ACT Testing	\$ 1,129,289	\$ 1,362,559	\$ 1,544,751	\$ 1,908,370
Literacy Plan	\$ 992,531	\$ 902,392	\$ 1,048,278	\$ 1,013,886
Universal Gifted Screening	\$ 119,098	\$ 79,600	\$ 90,200	\$ 125,052
DPLC Support	\$ 632,726	\$ 651,846	\$ -	\$ -
Total	\$ 101,261,407	\$ 85,817,201	\$ 106,567,554	\$ 97,576,019

**OCPS
Central & Regional Units Appropriations
2020-21 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 13.32% of the operating budget.

Central & Regional Units Appropriations

Table 16

Category Description	FY17-18	FY18-19	FY19-20	FY20-21
School Board	\$ 1,267,032	\$ 1,206,187	\$ 1,245,196	\$ 1,262,116
Office of the Superintendent	\$ 3,099,901	\$ 3,199,182	\$ 3,517,808	\$ 4,005,973
Office of Deputy Superintendent	\$ 8,614,952	\$ 9,096,600	\$ 9,318,414	\$ 10,086,620
Research, Accountability, and Grants	\$ 2,760,227	\$ 2,899,591	\$ 3,148,101	\$ 3,444,666
Career and Technical Education	\$ 5,195,501	\$ 4,273,074	\$ 2,956,346	\$ 3,596,043
School Choice	\$ 2,791,876	\$ 2,766,334	\$ 2,867,006	\$ 2,897,436
Chief Academic Officer	\$ 11,448,569	\$ 10,686,732	\$ 11,072,343	\$ 12,116,720
Exceptional Student Education	\$ 4,125,928	\$ 3,755,433	\$ 3,740,436	\$ 3,997,252
Fiscal Services	\$ 7,384,250	\$ 7,678,993	\$ 7,961,583	\$ 8,276,048
Facilities Services	\$ 79,065,773	\$ 83,735,415	\$ 88,559,712	\$ 91,136,081
Operations Services	\$ 73,713,183	\$ 75,000,129	\$ 73,083,413	\$ 78,922,625
Information Technology Services	\$ 11,707,796	\$ 12,272,746	\$ 11,751,049	\$ 13,814,202
Chief of Staff	\$ 6,908,753	\$ 6,905,607	\$ 7,086,065	\$ 7,204,701
Chief of Communications	\$ 3,249,576	\$ 3,313,081	\$ 3,501,087	\$ 3,575,379
Utilities	\$ 9,575,421	\$ 16,300,269	\$ 16,833,911	\$ 17,675,607
Cap Proj Costs Reflected GF	\$ -	\$ -	\$ (7,370,922)	\$ (7,666,680)
Total	\$ 230,908,738	\$ 243,089,375	\$ 239,271,548	\$ 254,344,789

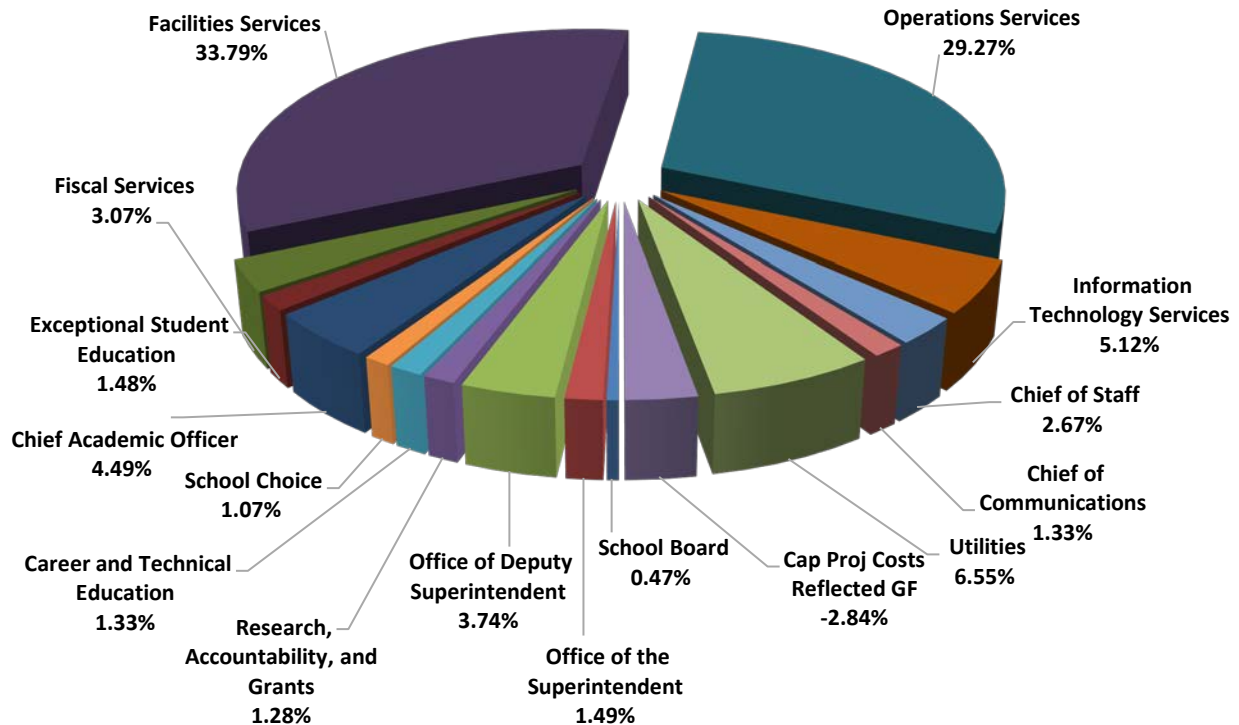
Central & Regional Units Appropriations Per Student

Table 17

Category Description	FY17-18	FY18-19	FY19-20	FY20-21
School Board	\$ 5.97	\$ 5.61	\$ 5.77	\$ 5.80
Office of the Superintendent	\$ 14.60	\$ 14.88	\$ 16.29	\$ 18.41
Office of Deputy Superintendent	\$ 40.58	\$ 42.32	\$ 43.14	\$ 46.34
Research, Accountability, and Grants	\$ 13.00	\$ 13.49	\$ 14.58	\$ 15.83
Career and Technical Education	\$ 24.47	\$ 19.88	\$ 13.69	\$ 16.52
School Choice	\$ 13.15	\$ 12.87	\$ 13.27	\$ 13.31
Chief Academic Officer	\$ 53.93	\$ 49.72	\$ 51.26	\$ 55.67
Exceptional Student Education	\$ 19.44	\$ 17.47	\$ 17.32	\$ 18.37
Fiscal Services	\$ 34.79	\$ 35.73	\$ 36.86	\$ 38.02
Facilities Services	\$ 372.46	\$ 389.57	\$ 410.02	\$ 418.73
Operations Services	\$ 347.25	\$ 348.93	\$ 338.37	\$ 362.61
Information Technology Services	\$ 55.15	\$ 57.10	\$ 54.41	\$ 63.47
Chief of Staff	\$ 32.55	\$ 32.13	\$ 32.81	\$ 33.10
Chief of Communications	\$ 15.31	\$ 15.41	\$ 16.21	\$ 16.43
Utilities	\$ 45.11	\$ 75.84	\$ 77.94	\$ 81.21
Cap Proj Costs Reflected GF	\$ -	\$ -	\$ (34.13)	\$ (35.22)
Total	\$ 1,087.76	\$ 1,130.95	\$ 1,107.79	\$ 1,168.59

Central & Regional Units Appropriations Per Student

FY 20-21



**OCPS
District-wide Appropriations
2020-21 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 1.33% of the operating budget.

District-wide Appropriations

Table 18

Category Description	FY17-18	FY18-19	FY19-20	FY20-21
Annual Leave Payout*	\$ 1,097,615	\$ 1,457,894	\$ 1,697,583	\$ 1,511,757
Bank Service Chgs/Fees	\$ 495,873	\$ 586,595	\$ 559,355	\$ 980,000
Boiler Inspections	\$ 480	\$ 240	\$ 480	\$ 1,900
Budget Advertisement	\$ 3,492	\$ 3,492	\$ 3,492	\$ 4,100
CO & DS	\$ 118,233	\$ 119,972	\$ 120,928	\$ 120,928
COPS Annual Fees	\$ 61	\$ 61	\$ 61	\$ 62
District External Audit	\$ 223,500	\$ 193,750	\$ 184,500	\$ 209,000
District-Wide Fit for Duty Testing*	\$ (33,856)	\$ 12,926	\$ 29,274	\$ 20,000
Employee Assistance Program*	\$ 215,537	\$ 225,696	\$ 148,789	\$ 225,696
Employee Recognition Program*	\$ 76,797	\$ 74,999	\$ 70,955	\$ 75,000
FDLE Background Checks Volunteers*	\$ 144,263	\$ 85,055	\$ 158,079	\$ 140,000
Interscholastic Athletic Insurance	\$ 584,353	\$ 584,055	\$ 565,150	\$ 584,055
Loss Fund*	\$ 10,777,688	\$ 13,146,155	\$ 12,918,317	\$ 14,022,594
Merit Pay-CTA Contract	\$ 99,804	\$ 99,462	\$ 99,868	\$ 100,000
Printing CTA Contract	\$ 3,625	\$ 3,325	\$ 4,435	\$ 4,013
Printing OESPA Contract	\$ 3,625	\$ 3,325	\$ 4,435	\$ 4,013
Property Adjustment Board	\$ 172,841	\$ 310,650	\$ 160,501	\$ 189,600
School Internal Account Audits	\$ 147,000	\$ 151,100	\$ 152,000	\$ 154,300
Sick Leave Accumulation Payout*	\$ 7,582,992	\$ 7,019,817	\$ 7,991,745	\$ 7,481,662
Sick Leave Bank Usage Charges*	\$ 1,472,880	\$ 1,425,786	\$ 1,234,462	\$ 1,480,000
Sonitrol Security System & Contract	\$ 446,375	\$ 727,696	\$ 634,148	\$ 572,400
Fire Alarm Monitoring	\$ 34,923	\$ 38,887	\$ 38,000	\$ 37,500
Security System Maintenance	\$ 232,412	\$ 68,789	\$ 345,575	\$ 298,523
Payroll Adjustments	\$ 3,871	\$ 161,308	\$ (84,751)	\$ 30,000
Substitute Teachers	\$ 1,235,512	\$ 1,254,944	\$ 558,189	\$ 1,240,000
Suspensions with Pay*	\$ 511,665	\$ 596,921	\$ 365,822	\$ 456,364
Tangible Property Inventory Verification	\$ 44,295	\$ 51,395	\$ 50,795	\$ 53,540
Temporary Help	\$ 30,865	\$ 52,891	\$ 84,425	\$ 87,420
Traffic Safety	\$ 209,110	\$ 154,426	\$ 82,924	\$ 282,864
TSA Consulting Group*	\$ 69,369	\$ 53,543	\$ -	\$ -
Unemploy Compensation*	\$ 224,325	\$ 213,288	\$ 151,677	\$ 244,325
Cobra,FSA & Retire Health*	\$ 108,813	\$ 92,267	\$ 113,870	\$ 110,224
Health Insurance Consultants*	\$ 45,828	\$ 45,826	\$ 49,992	\$ 50,000
Subscriptions	\$ -	\$ -	\$ -	\$ 1,825
Business System Improvements	\$ 2,173,547	\$ 2,173,547	\$ 2,173,547	\$ 3,221,108
Curriculum & Instruction Portfolio	\$ 2,888,024	\$ 2,888,024	\$ 2,888,024	\$ 360,000
Worker's Compensation Testing	\$ 49,895	\$ 19,873	\$ 15,235	\$ 25,000
Joint Use Projects	\$ 20,687	\$ 106,303	\$ 196,892	\$ 108,757
Interlocal Agrmnt-Prop Appraiser & GIS Maint	\$ 11,300	\$ 5,000	\$ 72,200	\$ 38,600
Re-fingerprinting of Current Employees*	\$ 278,749	\$ 395,721	\$ 235,149	\$ 425,000
Software Maintenance Fees	\$ 9,575,681	\$ 11,633,595	\$ 13,083,149	\$ 16,128,503
Property Due Diligence	\$ 525,466	\$ 545,363	\$ 300,515	\$ 490,000
HR Applicant Support	\$ 70,443	\$ 62,078	\$ 59,731	\$ 73,332
Sub-Total District Wide Costs	\$ 41,977,958	\$ 46,846,039	\$ 47,519,518	\$ 51,643,963
Less Other Personnel Costs*	\$ (23,498,389)	\$ (24,393,921)	\$ (25,165,714)	\$ (26,242,622)
Total	\$ 18,479,569	\$ 22,452,118	\$ 22,353,803	\$ 25,401,342

* Line items charged through Other Personnel Costs

**OCPS
General Fund Capital Projects
2020-21 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 1.59% of the operating budget.

General Fund Capital Projects

Table 19

Category Description	FY17-18	FY18-19	FY19-20	FY20-21
Portable Leasing & Repairs	\$ 10,861,115	\$ 11,738,240	\$ 12,190,053	\$ 14,224,326
Chief Facilities Office	\$ -	\$ -	\$ 885,084	\$ 698,059
Facilities Services Construction	\$ -	\$ -	\$ 1,753,839	\$ 1,895,022
Facilities Services Real Estate Management	\$ -	\$ -	\$ 461,686	\$ 512,397
Facilities Programs, Building Code Compliance Of	\$ -	\$ -	\$ 1,151,904	\$ 1,108,958
Facilities Construction Planning	\$ -	\$ -	\$ 233,210	\$ 186,986
Facilities Planning	\$ -	\$ -	\$ 192,184	\$ 277,021
Facilities Capital Renewal and Portables	\$ -	\$ -	\$ 1,718,110	\$ 1,885,491
Procure Svc/Facilities Construct Contracting	\$ -	\$ -	\$ 793,771	\$ 932,516
Business Opportunity Office	\$ -	\$ -	\$ 181,135	\$ 170,230
State Non-Recurring Maintenance Allocation	\$ -	\$ 4,925,688	\$ -	\$ -
Local Maintenance	\$ 7,162,015	\$ 8,548,290	\$ 12,213,331	\$ 8,500,000
Total	\$ 18,023,130	\$ 25,212,218	\$ 31,774,306	\$ 30,391,007

**OCPS
Non-Recurring Appropriations
2020-21 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 1.15% of the operating budget.

Non-Recurring Appropriations

Table 20

Category Description	FY17-18	FY18-19	FY19-20	FY20-21
FY 2020-2021 Non-Recurring Appropriations				
Additional Days for New & Renovated Schools				327,133
Reorganization & Equipment				150,000
ITG Portfolio-Teaching and Learning				6,287,522
ITG Portfolio-Business				6,164,395
Digital Curriculum				216,750
Security-Temporary Services				45,000
Professional Service				5,000
Instructional Programs				17,390
Athletic Bleacher Rentals				34,475
School Safety and Security				156,344
Junior Achievement (JA) Inspire Program				18,908
Dual Enrollment Transportation				152,324
Retention Program				381,825
COVID-19 Pandemic				3,630,978
FY 2019-2020 Non-Recurring Appropriations				
Additional Days for New & Renovated Schools			186,506	
Reorganization & Equipment			48,571	
ITG Portfolio-Teaching and Learning			6,808,580	
ITG Portfolio-Business			11,905,596	
Digital Curriculum			1,309,418	
Security-Temporary Services			515,644	
Attendance Program			213,750	
Student Enrollment			15,990	
ESE Units Start Up Costs & Endorsement Materials			129,878	
Professional Service			91,885	
Vehicles			911,500	
Safety Initiatives			443,046	
Athletic Bleacher Rentals			97,588	
Professional Development-ITS			98,782	
Professional Development-Common Planning			5,079,073	
School Safety and Security			287,486	
Teacher Recruitment Program			2,192,400	
Early Literacy and Innovation Program			547,438	
Dual Enrollment Transportation Pilot			122,060	
Athletic Transportation			17,791	
Retention Program			490,616	
Hurricane Dorian			616,268	
COVID-19 Pandemic			6,959,085	
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		12,035		
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		

Non-Recurring Appropriations

Table 20

Category Description	FY17-18	FY18-19	FY19-20	FY20-21
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		
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			
Sub-Total	\$ 32,448,892	\$ 34,354,652	\$ 39,088,951	\$ 17,588,043
To Allocate	\$ -	\$ -	\$ -	\$ 4,298,333
TOTAL	\$ 32,448,892	\$ 34,354,652	\$ 39,088,951	\$ 21,886,376

**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

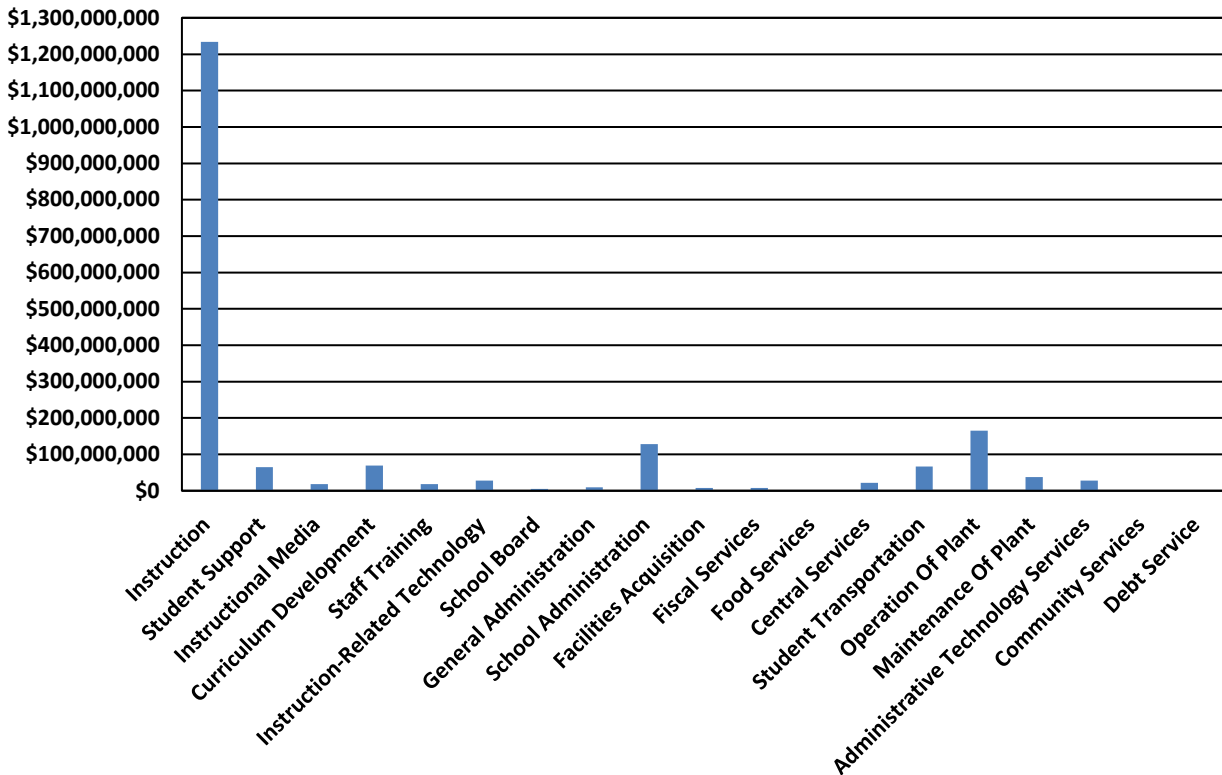
<u>Category</u>	<u>Description</u>
Instruction	Direct classroom instruction, including classroom teachers and paraprofessional salaries, classroom supplies, books, equipment
Student Support	Guidance counselors, social workers, psychologists, mental health services
Instructional Media	Media Center staff 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	FY17-18	FY18-19	FY19-20	FY20-21
Instruction	\$ 1,093,627,463	\$ 1,118,582,015	\$ 1,163,934,853	\$ 1,234,092,103
Student Support	\$ 66,497,067	\$ 66,686,330	\$ 73,098,437	\$ 64,749,568
Instructional Media	\$ 16,266,680	\$ 16,721,985	\$ 17,153,507	\$ 18,363,535
Curriculum Development	\$ 60,244,897	\$ 70,042,323	\$ 67,500,180	\$ 68,852,499
Staff Training	\$ 23,238,136	\$ 27,953,659	\$ 27,496,657	\$ 17,860,932
Instruction-Related Technology	\$ 11,823,738	\$ 11,642,594	\$ 12,128,687	\$ 28,294,058
School Board	\$ 4,174,687	\$ 4,145,921	\$ 4,427,519	\$ 4,829,487
General Administration	\$ 8,094,905	\$ 8,696,900	\$ 8,723,756	\$ 9,185,561
School Administration	\$ 111,849,096	\$ 115,603,093	\$ 121,637,676	\$ 128,318,495
Facilities Acquisition	\$ 9,492,038	\$ 12,174,306	\$ 10,164,819	\$ 8,106,758
Fiscal Services	\$ 6,899,677	\$ 7,480,592	\$ 7,621,195	\$ 7,947,924
Food Services	\$ -	\$ -	\$ -	\$ -
Central Services	\$ 21,235,577	\$ 22,160,292	\$ 25,241,439	\$ 21,906,071
Student Transportation	\$ 69,936,109	\$ 68,229,036	\$ 65,399,746	\$ 66,598,222
Operation Of Plant	\$ 126,746,333	\$ 145,010,385	\$ 161,489,741	\$ 164,805,591
Maintenance Of Plant	\$ 45,264,487	\$ 47,322,586	\$ 36,252,078	\$ 37,938,556
Administrative Technology Services	\$ 32,183,314	\$ 44,017,178	\$ 44,099,027	\$ 27,808,382
Community Services	\$ 1,840,587	\$ 486,181	\$ 777,133	\$ 26,448
Debt Service	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,709,414,791	\$ 1,786,955,375	\$ 1,847,146,450	\$ 1,909,684,192

**Total Operating Expenditures By Function
FY 20-21**

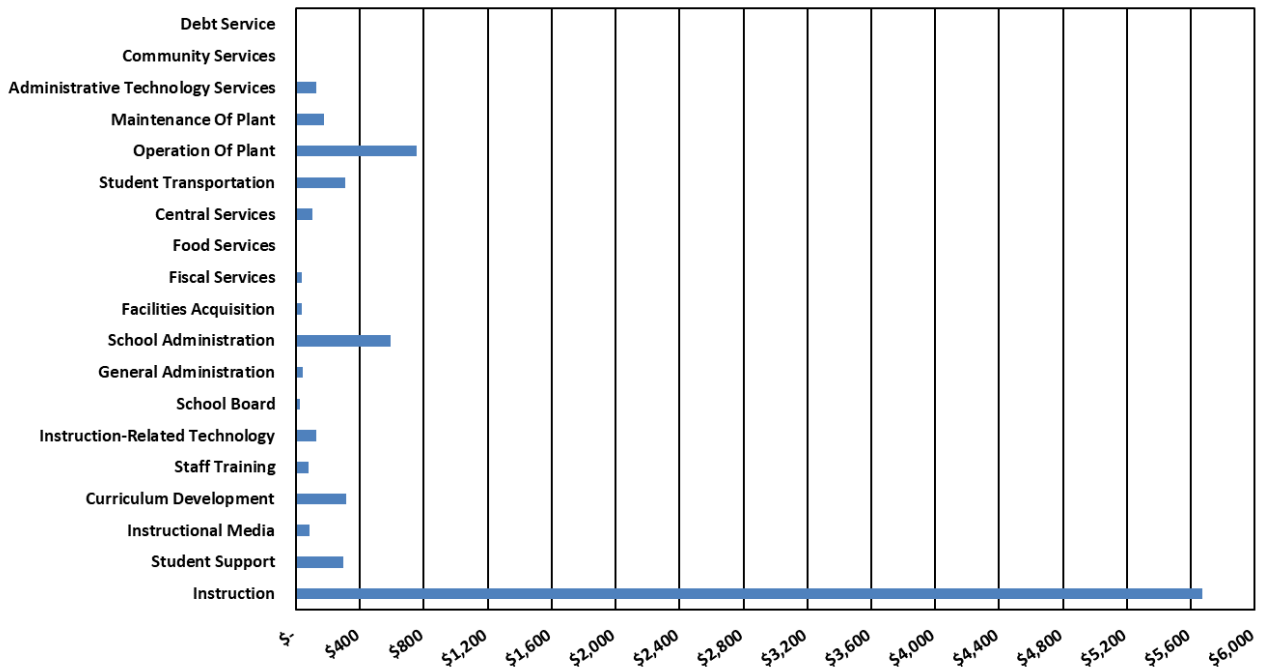


Operating Expenditures By Function Per Student

Table 22

Function	FY17-18	FY18-19	FY19-20	FY20-21
Instruction	\$ 5,151.83	\$ 5,204.08	\$ 5,388.85	\$ 5,670.07
Student Support	\$ 313.25	\$ 310.25	\$ 338.44	\$ 297.49
Instructional Media	\$ 76.63	\$ 77.80	\$ 79.42	\$ 84.37
Curriculum Development	\$ 283.80	\$ 325.86	\$ 312.52	\$ 316.34
Staff Training	\$ 109.47	\$ 130.05	\$ 127.31	\$ 82.06
Instruction-Related Technology	\$ 55.70	\$ 54.17	\$ 56.15	\$ 130.00
School Board	\$ 19.67	\$ 19.29	\$ 20.50	\$ 22.19
General Administration	\$ 38.13	\$ 40.46	\$ 40.39	\$ 42.20
School Administration	\$ 526.90	\$ 537.83	\$ 563.17	\$ 589.56
Facilities Acquisition	\$ 44.71	\$ 56.64	\$ 47.06	\$ 37.25
Fiscal Services	\$ 32.50	\$ 34.80	\$ 35.29	\$ 36.52
Food Services	\$ -	\$ -	\$ -	\$ -
Central Services	\$ 100.04	\$ 103.10	\$ 116.86	\$ 100.65
Student Transportation	\$ 329.45	\$ 317.43	\$ 302.79	\$ 305.99
Operation Of Plant	\$ 597.07	\$ 674.65	\$ 747.67	\$ 757.20
Maintenance Of Plant	\$ 213.23	\$ 220.16	\$ 167.84	\$ 174.31
Administrative Technology Services	\$ 151.61	\$ 204.79	\$ 204.17	\$ 127.77
Community Services	\$ 8.67	\$ 2.26	\$ 3.60	\$ 0.12
Debt Service	\$ -	\$ -	\$ -	\$ -
Total	\$ 8,052.67	\$ 8,313.62	\$ 8,552.03	\$ 8,774.10

Operating Expenditures By Function Per Student FY 20-21

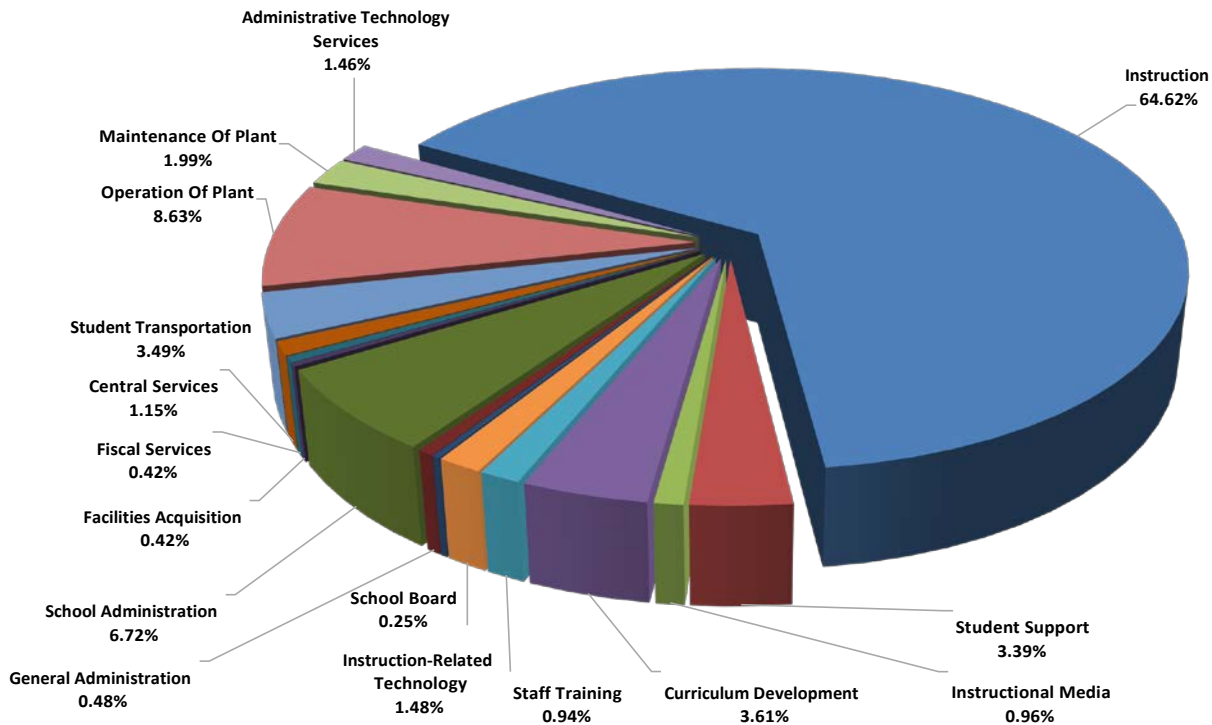


Operating Expenditures By Function As A Percent Of Total Expenditures

Table 23

Function	FY17-18	FY18-19	FY19-20	FY20-21
Instruction	63.98%	62.60%	63.01%	64.62%
Student Support	3.89%	3.73%	3.96%	3.39%
Instructional Media	0.95%	0.94%	0.93%	0.96%
Curriculum Development	3.52%	3.92%	3.65%	3.61%
Staff Training	1.36%	1.56%	1.49%	0.94%
Instruction-Related Technology	0.69%	0.65%	0.66%	1.48%
School Board	0.24%	0.23%	0.24%	0.25%
General Administration	0.47%	0.49%	0.47%	0.48%
School Administration	6.54%	6.47%	6.59%	6.72%
Facilities Acquisition	0.56%	0.68%	0.55%	0.42%
Fiscal Services	0.40%	0.42%	0.41%	0.42%
Food Services	0.00%	0.00%	0.00%	0.00%
Central Services	1.24%	1.24%	1.37%	1.15%
Student Transportation	4.09%	3.82%	3.54%	3.49%
Operation Of Plant	7.41%	8.11%	8.74%	8.63%
Maintenance Of Plant	2.65%	2.65%	1.96%	1.99%
Administrative Technology Services	1.88%	2.46%	2.39%	1.46%
Community Services	0.11%	0.03%	0.04%	0.00%
Debt Service	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%

Operating Expenditures By Function Per Student
As a Percent of Total Expenditures Per Student
FY 20-21



Salaries by Function

Table 24

Function	FY17-18	FY18-19	FY19-20	FY20-21
Instruction	\$ 653,686,215	\$ 665,301,256	\$ 680,209,957	\$ 683,264,647
Student Support	\$ 44,480,169	\$ 48,798,980	\$ 52,695,701	\$ 43,450,937
Instructional Media	\$ 10,930,722	\$ 11,191,612	\$ 11,639,570	\$ 11,380,886
Curriculum Development	\$ 42,362,308	\$ 46,178,242	\$ 48,146,873	\$ 51,276,842
Staff Training	\$ 14,174,214	\$ 18,642,933	\$ 18,657,825	\$ 9,639,302
Instruction-Related Technology	\$ 8,184,228	\$ 8,168,288	\$ 8,718,655	\$ 7,579,756
School Board	\$ 2,131,582	\$ 2,219,702	\$ 2,378,539	\$ 2,393,587
General Administration	\$ 5,179,483	\$ 5,311,129	\$ 5,578,216	\$ 7,998,493
School Administration	\$ 76,326,233	\$ 79,258,385	\$ 83,760,306	\$ 86,562,040
Facilities Acquisition	\$ 5,052,259	\$ 5,116,968	\$ 5,340,674	\$ -
Fiscal Services	\$ 4,433,045	\$ 4,687,263	\$ 4,887,575	\$ 4,739,960
Food Services	\$ -	\$ -	\$ -	\$ -
Central Services	\$ 11,258,133	\$ 11,482,796	\$ 12,123,738	\$ 10,787,218
Student Transportation	\$ 38,818,974	\$ 38,403,836	\$ 36,695,141	\$ 35,870,737
Operation Of Plant	\$ 34,667,832	\$ 36,495,181	\$ 42,843,403	\$ 40,520,185
Maintenance Of Plant	\$ 14,040,608	\$ 15,466,649	\$ 13,632,408	\$ 14,539,172
Administrative Technology Services	\$ 7,173,383	\$ 7,179,298	\$ 7,130,539	\$ 6,235,458
Community Services	\$ 1,105,708	\$ 37,336	\$ 278,644	\$ -
Total Salaries	\$ 974,005,096	\$ 1,003,939,855	\$ 1,034,717,762	\$ 1,016,239,221

OCPS
Adopted Capital Outlay Budget
2020-2021 Fiscal Year and Long Range Capital Improvement Plan
September 8, 2020

The FY2021 Adopted Capital Outlay Budget and the resulting Long Range Capital Improvement 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 FY2021 through FY2030, the Plan funds 19 new schools through revenues from local sources, impact fees, and property and sales taxes. 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 Long Range Capital Improvement 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 FY2021 total \$1.9 billion.

This budget proposes to spend \$112.6 million for capital renewal, comprehensive, and districtwide construction. Also included is \$80 million to address life and safety needs, site improvements, as well as security and environmental projects.

Additional new school construction, site acquisition, and Certificates of Participation payments total \$517.3 million.

The areas of existing schools, new schools, replacement schools, and future sites account for 83.76% of the total capital appropriations. In addition, 16.24% is budgeted for:

	<u>Millions</u>
Technology Portfolio	\$ 7.4
Portable Moves & Installations	\$ 24.4
Portable Leasing	\$ 13.9
Project Management	\$ 7.7
Digital Technology Replacement	\$ 5.0
Maintenance Transfer/Transfer Out	\$ 56.8
Districtwide Painting	\$ 7.7
Ancillary	\$ 6.1
Security Grant	\$ 8.9
Buses and Equipment	\$ 17.1
Charter Schools	\$ 8.8
Digital Curriculum	<u>\$ 35.4</u>
Total	\$ 199.2

Also, \$65.3 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 \$24.2 million. This is 10% of property tax revenue in compliance with School Board Policy.

Finally, the reserve for future capital projects is \$637.3 million.

2020-2021 Fiscal Year District Capital Outlay Revenue and Other Sources

September 8, 2020

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. Since FY 2019, no funding has been 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. The revenue projections for the FY2021 Adopted Capital Outlay Budget and Long Range Capital Improvement Plan reflect the estimated impact of COVID-19. Revenues will be monitored throughout the fiscal year to ensure that the projected revenues align with planned expenditures.

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.

**Long Range Capital Improvement Plan for Additional Schools
September 8, 2020**

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	Sunshine ES	2020
22	Summerlake ES	2020
23	Vista Pointe ES	2020
24	113-H-W-4	2021
25	43-E-SE-2	2021
26	80-H-SW-4	2021
27	89-E-W-4	2022
28	114-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	45-M-SE-2	2023
34	118-E-SW-5	2023
35	47-E-W-4	2024
36	58-E-SE-2	2024
37	50-H-SE-2	2025
38	126-E-W-4	2027
39	130-E-SE-2	2027
40	48-M-SW-4	2028
41	119-H-SE-3	2029
42	72-E-W-7	2030

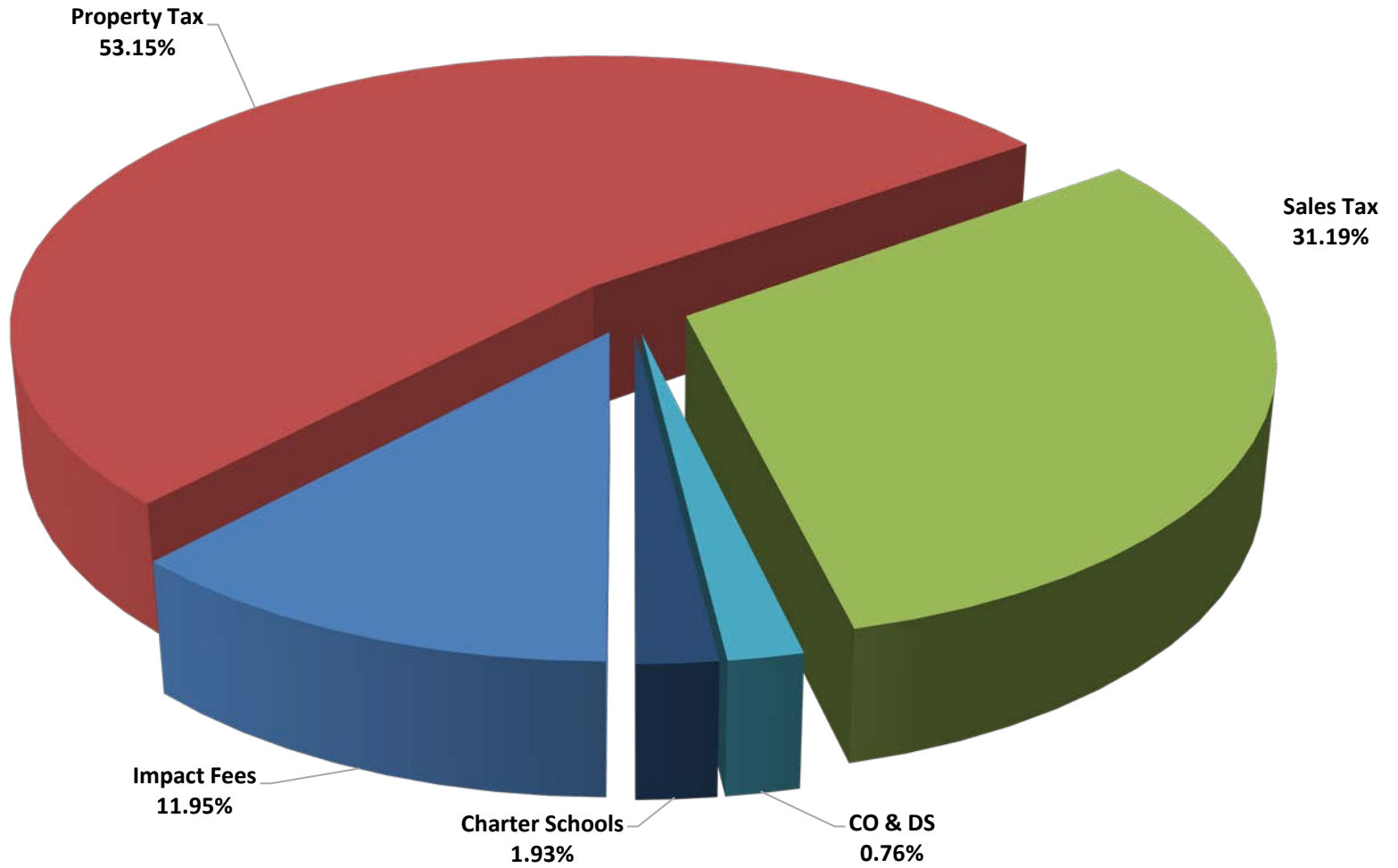
**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 8, 2020**

	Adopted	Planned	Planned	Planned	Planned
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2021	2022	2023	2024	2025
Revenues & Projects					
Local Sources					
Impact Fees	\$ 54,293,175	\$ 54,836,107	\$ 55,384,468	\$ 55,938,312	\$ 56,497,696
Property Tax	\$ 241,505,101	\$ 243,286,416	\$ 245,719,280	\$ 248,176,473	\$ 250,658,238
Sales Tax	\$ 141,725,805	\$ 208,616,749	\$ 277,201,468	\$ 279,973,483	\$ 282,773,218
Sales Of Fixed Assets - Other	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Sources	\$ 437,524,081	\$ 506,739,272	\$ 578,305,216	\$ 584,088,268	\$ 589,929,151
State Sources					
CO & DS	\$ 8,130,030	\$ 8,475,030	\$ 8,720,030	\$ 8,720,030	\$ 8,720,030
PECO-Construction	\$ -	\$ -	\$ -	\$ -	\$ -
PECO-Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Class Size/Other State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
State Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Sit Award	\$ -	\$ -	\$ -	\$ -	\$ -
Charter Schools	\$ 8,753,215	\$ -	\$ -	\$ -	\$ -
Class Size Prior Year Approp	\$ -	\$ -	\$ -	\$ -	\$ -
Total State Sources	\$ 16,883,245	\$ 8,475,030	\$ 8,720,030	\$ 8,720,030	\$ 8,720,030
COP Proceeds & Other Sources					
Motor Vehicle License Tax Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Anticipated Notes	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates Of Participation	\$ -	\$ -	\$ -	\$ -	\$ -
Loan	\$ -	\$ -	\$ -	\$ -	\$ -
District Equipment Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ 46,811,200	\$ 65,318,994	\$ 74,980,989	\$ 83,705,143	\$ 90,684,607
Beginning Fund Balances	\$ 1,451,983,170	\$ 661,417,899	\$ 508,472,773	\$ 470,991,683	\$ 527,997,305
Total COP Proceeds & Other Sources	\$ 1,498,794,370	\$ 726,736,892	\$ 583,453,762	\$ 554,696,826	\$ 618,681,912
Total Revenue & Other Sources	\$ 1,953,201,696	\$ 1,241,951,194	\$ 1,170,479,008	\$ 1,147,505,124	\$ 1,217,331,093

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 8, 2020**

	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028	Planned Fiscal Year 2029	Planned Fiscal Year 2030
Revenues & Projects					
Local Sources					
Impact Fees	\$ 57,062,673	\$ 57,633,299	\$ 58,209,632	\$ 58,791,729	\$ 59,379,646
Property Tax	\$ 253,164,820	\$ 255,696,468	\$ 258,253,433	\$ 260,835,967	\$ 263,444,327
Sales Tax	\$ 142,800,475	\$ -	\$ -	\$ -	\$ -
Sales Of Fixed Assets - Other	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Sources	\$ 453,027,967	\$ 313,329,768	\$ 316,463,065	\$ 319,627,696	\$ 322,823,973
State Sources					
CO & DS	\$ 8,720,030	\$ 8,720,030	\$ 8,720,030	\$ 8,720,030	\$ 8,720,030
PECO-Construction	\$ -	\$ -	\$ -	\$ -	\$ -
PECO-Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Class Size/Other State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
State Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Sit Award	\$ -	\$ -	\$ -	\$ -	\$ -
Charter Schools	\$ -	\$ -	\$ -	\$ -	\$ -
Class Size Prior Year Approp	\$ -	\$ -	\$ -	\$ -	\$ -
Total State Sources	\$ 8,720,030	\$ 8,720,030	\$ 8,720,030	\$ 8,720,030	\$ 8,720,030
COP Proceeds & Other Sources					
Motor Vehicle License Tax Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Anticipated Notes	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates Of Participation	\$ -	\$ -	\$ -	\$ -	\$ -
Loan	\$ -	\$ -	\$ -	\$ -	\$ -
District Equipment Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ 96,817,013	\$ 100,508,884	\$ -	\$ -	\$ -
Beginning Fund Balances	\$ 628,140,654	\$ 582,711,587	\$ 509,861,240	\$ 315,222,579	\$ 263,123,110
Total COP Proceeds & Other Sources	\$ 724,957,667	\$ 683,220,471	\$ 509,861,240	\$ 315,222,579	\$ 263,123,110
Total Revenue & Other Sources	\$ 1,186,705,664	\$ 1,005,270,268	\$ 835,044,335	\$ 643,570,304	\$ 594,667,113

Capital Sources 2020 – 2021



**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 8, 2020**

	Adopted	Planned	Planned	Planned	Planned
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2021	2022	2023	2024	2025
Districtwide Capital					
Capital Renewal Program	\$ 179,290,873	\$ 119,700,000	\$ 119,800,000	\$ 123,200,000	\$ 124,100,000
Districtwide Construction	\$ 42,312,291	\$ 10,500,000	\$ 10,700,000	\$ 10,904,000	\$ 11,112,080
Functional Equity	\$ 16,700,000	\$ 60,200,000	\$ -	\$ -	\$ -
Districtwide Painting	\$ 7,742,098	\$ 5,800,000	\$ 5,800,000	\$ 5,800,000	\$ 5,800,000
Site Improvements	\$ 21,968,188	\$ 510,000	\$ 520,200	\$ 530,604	\$ 541,216
CTE/Adult Education Center	\$ 962,049	\$ -	\$ -	\$ -	\$ -
Total Districtwide Capital	\$ 268,975,499	\$ 196,710,000	\$ 136,820,200	\$ 140,434,604	\$ 141,553,296
Comprehensive Needs					
D/W Capital	\$ 33,492,270	\$ 87,300,000	\$ 136,200,000	\$ 62,600,000	\$ 136,200,000
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	\$ -	\$ -	\$ -	\$ -	\$ -
31 Apopka MS	\$ -	\$ -	\$ -	\$ -	\$ -
33 Edgewater HS	\$ -	\$ -	\$ -	\$ -	\$ -

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 8, 2020**

	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028	Planned Fiscal Year 2029	Planned Fiscal Year 2030
Districtwide Capital					
Capital Renewal Program	\$ 113,000,000	\$ 136,100,000	\$ 138,700,000	\$ 102,932,242	\$ -
Districtwide Construction	\$ 11,324,322	\$ 11,540,808	\$ 11,761,624	\$ 11,986,857	\$ 12,216,594
Functional Equity	\$ -	\$ -	\$ -	\$ -	\$ -
Districtwide Painting	\$ 5,800,000	\$ 5,800,000	\$ 5,800,000	\$ 5,800,000	\$ 5,800,000
Site Improvements	\$ 552,040	\$ 563,081	\$ 574,343	\$ 585,830	\$ 597,546
CTE/Adult Education Center	\$ -	\$ -	\$ -	\$ -	\$ -
Total Districtwide Capital	\$ 130,676,362	\$ 154,003,889	\$ 156,835,967	\$ 121,304,928	\$ 18,614,140
Comprehensive Needs					
D/W Capital	\$ 96,400,000	\$ 68,700,000	\$ 9,700,000	\$ 300,000	\$ 10,700,000
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	\$ -	\$ -	\$ -	\$ -	\$ -
31 Apopka MS	\$ -	\$ -	\$ -	\$ -	\$ -
33 Edgewater HS	\$ -	\$ -	\$ -	\$ -	\$ -

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 8, 2020**

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2021	2022	2023	2024	2025
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	\$ 40,056	\$ -	\$ -	\$ -	\$ -
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	\$ 1,003,614	\$ -	\$ -	\$ -	\$ -
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	\$ 5,324,651	\$ -	\$ -	\$ -	\$ -
66	Shingle Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
67	Oak Ridge HS	\$ -	\$ -	\$ -	\$ -	\$ -
68	Dommerich ES	\$ -	\$ -	\$ -	\$ -	\$ -
69	Lancaster ES	\$ -	\$ -	\$ -	\$ -	\$ -
70	Brookshire ES	\$ -	\$ -	\$ -	\$ -	\$ -

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 8, 2020**

		Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028	Planned Fiscal Year 2029	Planned Fiscal Year 2030
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	\$ -	\$ -	\$ -	\$ -	\$ -
68	Dommerich ES	\$ -	\$ -	\$ -	\$ -	\$ -
69	Lancaster ES	\$ -	\$ -	\$ -	\$ -	\$ -
70	Brookshire ES	\$ -	\$ -	\$ -	\$ -	\$ -

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 8, 2020**

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2021	2022	2023	2024	2025
71	Lake Silver ES	\$ -	\$ -	\$ -	\$ -	\$ -
72	Dr. Phillips ES	\$ -	\$ -	\$ -	\$ -	\$ -
73	Ocoee ES	\$ -	\$ -	\$ -	\$ -	\$ -
74	OCPS Academic Center for Excellence	\$ 920,461	\$ -	\$ -	\$ -	\$ -
75	Lake Weston ES	\$ -	\$ -	\$ -	\$ -	\$ -
76	West Orange Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
77	Waterford ES	\$ -	\$ -	\$ -	\$ -	\$ -
78	Cypress Creek HS	\$ 57,763	\$ -	\$ -	\$ -	\$ -
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	\$ 6,036	\$ -	\$ -	\$ -	\$ -
89	Dream Lake ES	\$ 1,229	\$ -	\$ -	\$ -	\$ -
90	Carver MS	\$ 55,558	\$ -	\$ -	\$ -	\$ -
91	Tangelo Park ES	\$ 17	\$ -	\$ -	\$ -	\$ -
92	Dover Shores ES	\$ 428,504	\$ -	\$ -	\$ -	\$ -
93	Sally Ride ES	\$ 321,677	\$ -	\$ -	\$ -	\$ -
94	Englewood ES	\$ 4,100	\$ -	\$ -	\$ -	\$ -
95	Audubon Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
96	Oak Hill ES	\$ 4,756	\$ -	\$ -	\$ -	\$ -
97	Washington Shores ES	\$ -	\$ -	\$ -	\$ -	\$ -
98	Lake Como School	\$ 223,475	\$ -	\$ -	\$ -	\$ -
99	Hillcrest ES	\$ 46,601	\$ -	\$ -	\$ -	\$ -
100	Corner Lake MS	\$ 836,244	\$ -	\$ -	\$ -	\$ -
101	Fern Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
102	Rock Lake ES	\$ 44,996	\$ -	\$ -	\$ -	\$ -
103	Durrance ES	\$ -	\$ -	\$ -	\$ -	\$ -
104	Kaley ES	\$ -	\$ -	\$ -	\$ -	\$ -
105	Union Park ES	\$ 559,534	\$ -	\$ -	\$ -	\$ -
106	Pine Hills ES	\$ 96,862	\$ -	\$ -	\$ -	\$ -
107	Hungerford Prep HS	\$ -	\$ -	\$ -	\$ -	\$ -

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 8, 2020**

		Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028	Planned Fiscal Year 2029	Planned Fiscal Year 2030
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	\$ -	\$ -	\$ -	\$ -	\$ -
105	Union Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
106	Pine Hills ES	\$ -	\$ -	\$ -	\$ -	\$ -
107	Hungerford Prep HS	\$ -	\$ -	\$ -	\$ -	\$ -

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 8, 2020**

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2021	2022	2023	2024	2025
108	Southwest MS	\$ 5,353,412	\$ -	\$ -	\$ -	\$ -
109	Pine Castle ES	\$ -	\$ -	\$ -	\$ -	\$ -
110	Washington Shores PLC	\$ 682,477	\$ -	\$ -	\$ -	\$ -
111	Lake George ES	\$ 1,321,373	\$ -	\$ -	\$ -	\$ -
112	Cherokee	\$ 8,025,550	\$ -	\$ -	\$ -	\$ -
113	Magnolia School	\$ 11,542,833	\$ -	\$ -	\$ -	\$ -
114	Mollie Ray ES	\$ 387,521	\$ -	\$ -	\$ -	\$ -
115	Silver Star Center	\$ -	\$ -	\$ -	\$ -	\$ -
116	Sunrise ES	\$ 625,003	\$ -	\$ -	\$ -	\$ -
117	Ivey Lane ES	\$ 21,259	\$ -	\$ -	\$ -	\$ -
118	Lake Gem ES	\$ 513,211	\$ -	\$ -	\$ -	\$ -
119	Deerwood ES	\$ 572,020	\$ -	\$ -	\$ -	\$ -
120	Pershing School	\$ 1,796,785	\$ -	\$ -	\$ -	\$ -
121	Rolling Hills ES	\$ 3,449,736	\$ -	\$ -	\$ -	\$ -
122	Meadow Woods ES	\$ 252,526	\$ -	\$ -	\$ -	\$ -
123	Ventura ES	\$ 513,908	\$ -	\$ -	\$ -	\$ -
124	Frangus ES	\$ 369,768	\$ -	\$ -	\$ -	\$ -
125	Winegard ES	\$ 3,727,438	\$ -	\$ -	\$ -	\$ -
126	Clarcona ES	\$ -	\$ -	\$ -	\$ -	\$ -
127	Maxey ES	\$ 506,495	\$ -	\$ -	\$ -	\$ -
128	Pinar ES	\$ 3,486,810	\$ -	\$ -	\$ -	\$ -
129	Hungerford ES	\$ 4,530,554	\$ -	\$ -	\$ -	\$ -
130	Hidden Oaks ES	\$ 369,925	\$ -	\$ -	\$ -	\$ -
131	Gateway	\$ 5,358,235	\$ -	\$ -	\$ -	\$ -
132	Meadow Woods MS	\$ 16,055,650	\$ -	\$ -	\$ -	\$ -
133	Mid Florida Tech	\$ 6,253,689	\$ -	\$ 38,682,392	\$ 7,500,000	\$ -
134	Westside Tech	\$ 56,175,078	\$ 5,150,000	\$ -	\$ -	\$ -
135	Winter Park Tech	\$ 2,563,307	\$ 45,173,000	\$ 5,300,000	\$ -	\$ -
136	Orlando Tech	\$ 29,931,574	\$ 5,850,000	\$ -	\$ -	\$ -
	Total Comprehensive Needs	\$ 207,854,543	\$ 143,473,000	\$ 180,182,392	\$ 70,100,000	\$ 136,200,000

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 8, 2020**

		Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028	Planned Fiscal Year 2029	Planned Fiscal Year 2030
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	\$ 96,400,000	\$ 68,700,000	\$ 9,700,000	\$ 300,000	\$ 10,700,000

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 8, 2020**

	Adopted	Planned	Planned	Planned	Planned
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2021	2022	2023	2024	2025
Additional Schools					
30-E-SE-3	25,560,383	1,430,000	-	-	-
43-E-SE-2	24,972,603	-	-	-	-
45-M-SE-2	3,000,000	41,040,000	2,640,000	-	-
47-E-W-4	-	475,000	27,115,000	1,510,000	-
48-M-SW-4	-	-	-	-	705,000
50-H-SE-2	-	1,620,000	6,620,000	114,740,000	7,200,000
58-E-SE-2	-	475,000	27,115,000	1,510,000	-
65-M-W-4	2,873,884	41,040,000	2,640,000	-	-
72-E-W-7	-	-	-	-	-
80-H-SW-4	71,034,928	-	-	-	-
89-E-W-4	25,577,616	1,430,000	-	-	-
90-K8-N-7	45,817,215	2,570,000	-	-	-
113-H-W-4	84,497,221	-	-	-	-
114-E-W-4	25,730,000	1,430,000	-	-	-
118-E-SW-5	2,000,000	25,978,171	-	-	-
119-H-SE-3	-	-	-	-	-
126-E-W-4	-	-	-	-	505,000
130-E-SE-2	-	-	-	-	505,000
132-M-W-4	44,545,880	2,570,000	-	-	-
Audubon Park School	327,130	-	-	-	-
Castleview ES	296,077	-	-	-	-
Horizon West MS	914,871	-	-	-	-
Innovation MS	218,029	-	-	-	-
Laureate Park ES	428,024	-	-	-	-
Timber Springs MS	1,012,217	-	-	-	-
Summerlake ES	4,244,810	-	-	-	-
Sunshine ES	3,669,478	-	-	-	-
Vista Pointe ES	4,344,924	-	-	-	-
Water Spring ES	212,209	-	-	-	-
Westpointe ES	700	-	-	-	-
Windermere HS	3,473,346	-	-	-	-
Total Additional Schools	\$ 374,751,544	\$ 120,058,171	\$ 66,130,000	\$ 117,760,000	\$ 8,915,000

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 8, 2020**

	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028	Planned Fiscal Year 2029	Planned Fiscal Year 2030
Additional Schools					
30-E-SE-3	-	-	-	-	-
43-E-SE-2	-	-	-	-	-
45-M-SE-2	-	-	-	-	-
47-E-W-4	-	-	-	-	-
48-M-SW-4	3,205,000	49,810,000	3,070,000	-	-
50-H-SE-2	-	-	-	-	-
58-E-SE-2	-	-	-	-	-
65-M-W-4	-	-	-	-	-
72-E-W-7	-	-	535,000	34,825,000	1,810,000
80-H-SW-4	-	-	-	-	-
89-E-W-4	-	-	-	-	-
90-K8-N-7	-	-	-	-	-
113-H-W-4	-	-	-	-	-
114-E-W-4	-	-	-	-	-
118-E-SW-5	-	-	-	-	-
119-H-SE-3	1,560,000	7,060,000	135,560,000	8,110,000	-
126-E-W-4	30,885,000	1,650,000	-	-	-
130-E-SE-2	30,885,000	1,650,000	-	-	-
132-M-W-4	-	-	-	-	-
Audubon Park School	-	-	-	-	-
Castleview ES	-	-	-	-	-
Horizon West MS	-	-	-	-	-
Innovation MS	-	-	-	-	-
Laureate Park ES	-	-	-	-	-
Timber Springs MS	-	-	-	-	-
Summerlake ES	-	-	-	-	-
Sunshine ES	-	-	-	-	-
Vista Pointe ES	-	-	-	-	-
Water Spring ES	-	-	-	-	-
Westpointe ES	-	-	-	-	-
Windermere HS	-	-	-	-	-
Total Additional Schools	\$ 66,535,000	\$ 60,170,000	\$ 139,165,000	\$ 42,935,000	\$ 1,810,000

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 8, 2020**

	Adopted	Planned	Planned	Planned	Planned
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2021	2022	2023	2024	2025
Site Acquisition	\$ 37,297,169	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 6,000,000
Safety, Security & Environmental					
Emergency Shelter Retrofits	\$ -	\$ -	\$ -	\$ -	
Environmental Compliance	\$ 84,267	\$ 67,885	\$ 69,582	\$ 71,322	\$ 73,105
Safety and Security Grant	\$ 8,879,793	\$ -	\$ -	\$ -	\$ -
Life and Safety Projects	\$ 54,873,494	\$ 8,475,030	\$ 8,720,030	\$ 8,720,030	\$ 8,720,030
Security Systems Project	\$ 2,657,559	\$ 1,672,800	\$ 1,706,256	\$ 1,740,381	\$ 1,775,189
Total Safety, Security & Environmental	\$ 66,495,114	\$ 10,215,715	\$ 10,495,867	\$ 10,531,733	\$ 10,568,323
Portables					
Portable Leasing	\$ 13,887,468	\$ 14,026,343	\$ 14,166,606	\$ 14,308,272	\$ 14,451,355
Portable Moves & Installations	\$ 24,426,308	\$ 11,221,000	\$ 11,333,210	\$ 11,446,542	\$ 11,561,008
Portable Repairs	\$ -	\$ -	\$ -	\$ -	\$ -
Portable Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Portables	\$ 38,313,776	\$ 25,247,343	\$ 25,499,816	\$ 25,754,814	\$ 26,012,362
Educational Technology					
Technology Portfolio	\$ 7,406,375	\$ 5,182,419	\$ 5,234,243	\$ 5,286,586	\$ 5,339,452
Digital Technology Replacement	\$ 4,982,594	\$ 21,012,500	\$ 21,537,813	\$ 22,076,258	\$ 22,628,164
Digital Curriculum	\$ 35,368,202	\$ -	\$ -	\$ -	\$ -
Total Educational Technology	\$ 47,757,171	\$ 26,194,919	\$ 26,772,056	\$ 27,362,844	\$ 27,967,616
Charter Schools	\$ 8,753,215	\$ 8,483,971	\$ 8,653,650	\$ 8,826,723	\$ 9,003,258
Buses & Equipment	\$ 17,148,965	\$ 16,722,335	\$ 17,506,367	\$ 18,329,656	\$ 19,029,326
Ancillary Facilities	\$ 6,074,817	\$ -	\$ 30,789,000	\$ -	\$ -

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 8, 2020**

	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028	Planned Fiscal Year 2029	Planned Fiscal Year 2030
Site Acquisition	\$ 7,000,000	\$ 8,000,000	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000
Safety, Security & Environmental					
Emergency Shelter Retrofits					
Environmental Compliance	\$ 74,932	\$ 76,806	\$ 78,726	\$ 80,694	\$ 82,711
Safety and Security Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Life and Safety Projects	\$ 8,720,030	\$ 8,720,030	\$ 8,720,030	\$ 8,720,030	\$ 8,720,030
Security Systems Project	\$ 1,810,693	\$ 1,846,906	\$ 1,883,845	\$ 1,921,522	\$ 1,959,952
Total Safety, Security & Environmental	\$ 10,605,655	\$ 10,643,742	\$ 10,682,600	\$ 10,722,245	\$ 10,762,693
Portables					
Portable Leasing	\$ 14,595,868	\$ 14,741,827	\$ 14,889,245	\$ 15,038,138	\$ 15,188,519
Portable Moves & Installations	\$ 11,676,618	\$ 11,793,384	\$ 11,911,318	\$ 12,030,431	\$ 12,150,735
Portable Repairs	\$ -	\$ -	\$ -	\$ -	\$ -
Portable Replacement	\$ -	\$ -			
Total Portables	\$ 26,272,486	\$ 26,535,211	\$ 26,800,563	\$ 27,068,569	\$ 27,339,254
Educational Technology					
Technology Portfolio	\$ 5,392,846	\$ 5,446,775	\$ 5,501,243	\$ 5,556,255	\$ 5,611,817
Digital Technology Replacement	\$ 23,193,868	\$ 23,773,715	\$ 24,368,058	\$ 24,977,259	\$ 25,601,691
Digital Curriculum	\$ -	\$ -	\$ -	\$ -	\$ -
Total Educational Technology	\$ 28,586,714	\$ 29,220,490	\$ 29,869,301	\$ 30,533,514	\$ 31,213,508
Charter Schools	\$ 9,183,323	\$ 9,366,990	\$ 9,554,329	\$ 9,745,416	\$ 9,940,324
Buses & Equipment	\$ 19,908,750	\$ 20,306,925	\$ 20,713,063	\$ 21,127,325	\$ 21,549,871
Ancillary Facilities	\$ -	\$ -	\$ -	\$ -	\$ -

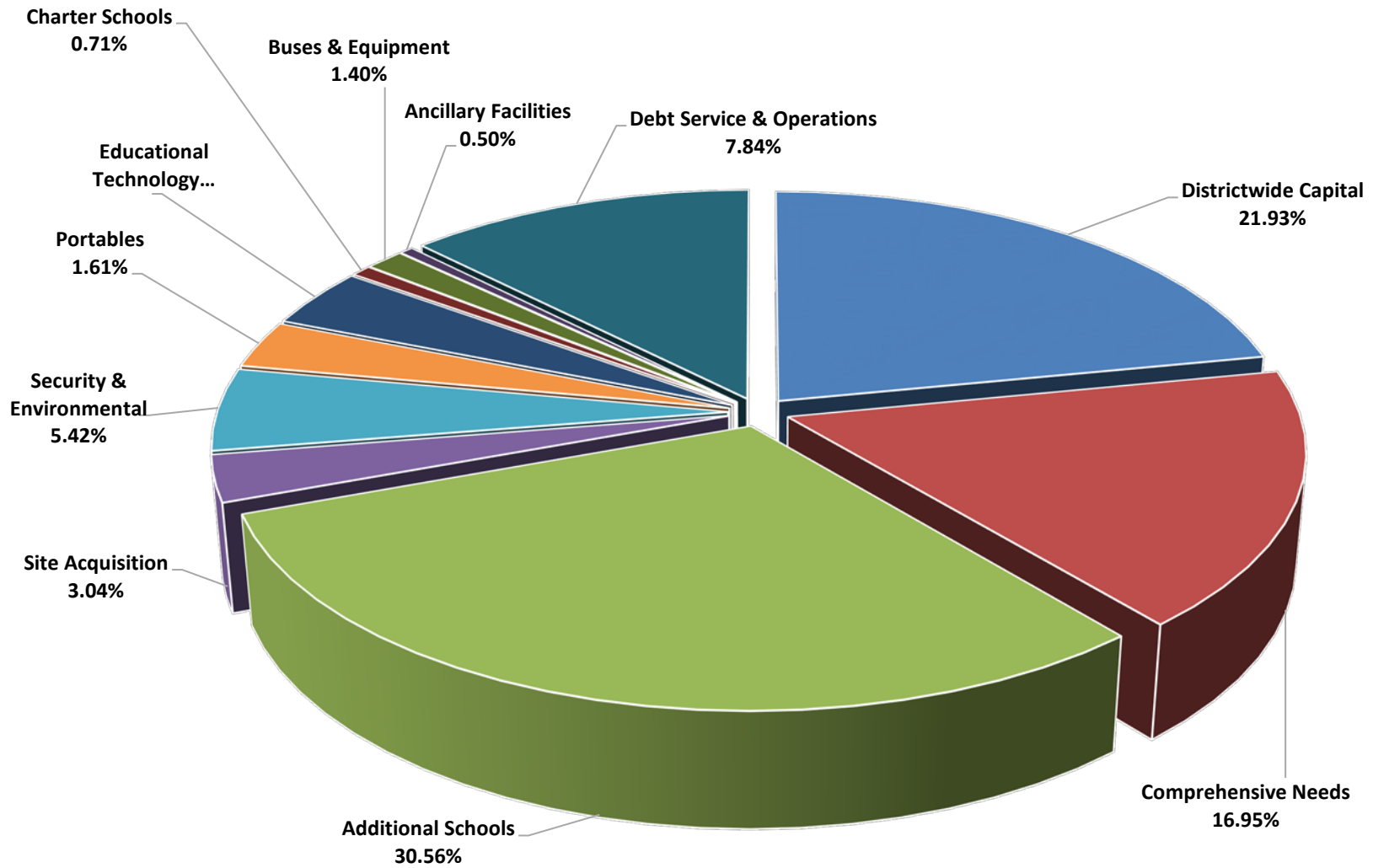
**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 8, 2020**

	Adopted	Planned	Planned	Planned	Planned
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2021	2022	2023	2024	2025
Debt Service & Operations					
Equipment Lease Payment	\$ -	\$ -	\$ -	\$ -	\$ -
COPs Payment & Rate Stabilization	\$ 88,565,111	\$ 88,551,023	\$ 89,935,058	\$ 86,565,108	\$ 88,803,359
Maintenance Transfer and Transfers Out	\$ 56,811,200	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
OCPS Project Management	\$ 7,666,680	\$ 7,840,956	\$ 7,997,775	\$ 8,157,730	\$ 8,320,885
Loan Payment	\$ -	\$ -			
Total Debt Service & Operations	\$ 153,042,992	\$ 106,391,978	\$ 107,932,833	\$ 104,722,839	\$ 107,124,244
Reserves					
Contingency Reserve	\$ 24,150,510	\$ 24,328,642	\$ 24,571,928	\$ 24,817,647	\$ 25,065,824
Capital Renewal	\$ 65,318,994	\$ 74,980,989	\$ 83,705,143	\$ 90,684,607	\$ 96,817,013
Future Project Reserve	\$ 637,267,389	\$ 484,144,132	\$ 446,419,755	\$ 503,179,657	\$ 603,074,831
Total Reserves	\$ 726,736,893	\$ 583,453,763	\$ 554,696,827	\$ 618,681,912	\$ 724,957,667
Total Appropriations & Reserves	\$ 1,953,201,696	\$ 1,241,951,194	\$ 1,170,479,008	\$ 1,147,505,124	\$ 1,217,331,093

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 8, 2020**

	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028	Planned Fiscal Year 2029	Planned Fiscal Year 2030
Debt Service & Operations					
Equipment Lease Payment	\$ -	\$ -			
COPs Payment & Rate Stabilization	\$ 89,829,600	\$ 89,810,850	\$ 88,683,100	\$ 88,722,124	\$ 91,219,000
Maintenance Transfer and Transfers Out	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
OCPS Project Management	\$ 8,487,303	\$ 8,650,932	\$ 8,817,833	\$ 8,988,073	\$ 9,161,717
Loan Payment					
Total Debt Service & Operations	\$ 108,316,903	\$ 108,461,782	\$ 107,500,933	\$ 107,710,197	\$ 110,380,717
Reserves					
Contingency Reserve	\$ 25,316,482	\$ 25,569,647	\$ 25,825,343	\$ 26,083,597	\$ 26,344,433
Capital Renewal	\$ 100,508,884	\$ -	\$ -	\$ -	\$ -
Future Project Reserve	\$ 557,395,105	\$ 484,291,594	\$ 289,397,235	\$ 237,039,514	\$ 317,012,172
Total Reserves	\$ 683,220,471	\$ 509,861,241	\$ 315,222,578	\$ 263,123,110	\$ 343,356,605
Total Appropriations & Reserves	\$ 1,186,705,664	\$ 1,005,270,268	\$ 835,044,335	\$ 643,570,304	\$ 594,667,113

Capital Appropriations 2020 – 2021



Debt Service Funds

FY 21 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 20-21

	FY17-18 Actual Results	FY18-19 Actual Results	FY19-20 Adopted Budget	FY19-20 Projected Results	FY20-21 Adopted Budget
<u>Revenue</u>					
Federal	1,668,907	1,675,171	1,789,713	1,681,435	1,789,713
State CO & DS	2,938,707	893,858	644,460	632,975	375,000
Interest	2,183,053	4,251,988	0	4,888,808	0
Proceeds from COPs	167,681,829	0	0	0	0
Proceeds of Refunding Bonds	0	0	0	572,000	0
Premiums on Refunding Debt Issued	30,393,887	0	0	30,984	0
Refunding Bonds Issued	(195,954,014)	0	0	0	0
Trsfer from Capital to Rate Stabilization	500,000	500,000	500,000	500,000	500,000
Transfer from Capital	91,715,043	87,136,969	88,092,832	88,092,832	88,065,111
Total Revenue	101,127,412	94,457,987	91,027,005	96,399,035	90,729,824
Beginning Fund Balance	124,010,245	132,178,537	136,806,846	136,806,846	143,021,090
TOTAL	225,137,657	226,636,523	227,833,851	233,205,881	233,750,913
<u>Appropriations</u>					
Principal	40,992,000	43,855,292	48,497,959	44,795,225	50,232,392
Interest	45,652,547	45,897,812	43,461,740	44,419,852	41,971,617
Dues and Fees	6,314,573	76,573	85,000	367,951	78,000
Arbitrage Rebate					
Other Expenses	0	0	0	601,764	0
Transfer to Debt Service					
Transfer to Capital					
Total Appropriations	92,959,120	89,829,677	92,044,699	90,184,791	92,282,009
Ending Fund Balance	132,178,537	136,806,846	135,789,152	143,021,090	141,468,904
TOTAL	225,137,657	226,636,523	227,833,851	233,205,881	233,750,913

Special Revenue Funds

Federal Grants

FY 21 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 FY21 federal grants at the time of preparation of this document, but it is anticipated that the FY21 awards will increase over FY20 with the addition of CARES Act funding to partially offset the impacts of the COVID-19 pandemic.

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 20-21

Project Description	FY 17-18 Actual Results	FY 18-19 Actual Results	FY 19-20 Projected Results	FY 20-21 Adopted Budget
Pell Grant	3,084,332	3,490,541	3,388,730	
Other Misc Federal Direct	1,314,451	307,766	370,672	
Vocational Education Acts	2,390,074	2,868,198	2,525,438	
Workforce Investment Act	264,611	224,216	275,434	
Improving Teacher Quality Title II	5,575,594	5,974,876	7,195,792	
Individuals with Disabilities Education Act	42,947,885	47,720,806	50,611,412	
Elementary & Secondary Education Act, Title I	62,195,200	60,471,211	70,638,692	
Adult General Education	2,049,840	1,962,612	1,901,254	
Cuban Haitian Refugee Program	99,515	0	0	
English Language Acquisition, Title III	4,705,837	3,886,947	3,709,133	
Charter Schools - Title V	1,383,163	1,380,922	1,348,545	
Other Federal Through State/Local	1,446,709	3,391,085	6,750,352	
Totals	127,457,211	131,679,180	148,715,454	0

Special Revenue Funds

School Food Service Program

FY 21 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 34,900,000 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 91% of revenues. Local sales generate approximately 8% 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 FY21 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 19-20 Price	FY 20-21 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 20-21

	FY17-18 Actual Results	FY18-19 Actual Results	FY19-20 Adopted Budget	FY19-20 Projected Results	FY20-21 Adopted Budget
Revenue					
Federal					
Lunch Reimbursement	63,006,923	63,142,000	68,272,829	52,341,759	71,866,470
Breakfast Reimbursement	21,740,404	22,134,867	24,645,418	22,022,390	26,124,143
After School Snack Reimbursement	2,559,403	2,966,609	3,347,092	2,264,228	3,514,446
Supper Reimbursement	7,689,238	8,534,983	10,100,370	5,968,697	10,605,388
USDA Commodities	9,880,299	10,194,610	10,396,200	12,870,536	10,916,010
Miscellaneous	406,421	409,282	0	335,193	0
State					
Breakfast Supplement	563,839	627,898	621,366	628,896	638,244
School Lunch Supplement	668,710	675,989	690,386	726,394	701,322
Miscellaneous State Supplement	0	0	0	0	0
Local					
Lunch Sales	4,940,471	4,824,301	5,489,735	5,465,038	4,833,221
Breakfast Sales	577,316	1,001,673	1,006,340	463,133	1,004,333
A la carte, Contract, Adult	3,938,172	3,927,928	4,753,760	2,727,582	5,230,444
Interest	486,351	738,247	0	559,637	0
Miscellaneous	193,512	336,795	167,352	2,146,032	169,795
Total Revenue	116,651,058	119,515,183	129,490,847	108,519,515	135,603,816
Beginning Fund Balance	39,199,292	49,385,212	40,697,615	40,697,615	24,248,730
TOTAL	155,850,351	168,900,396	170,188,462	149,217,130	159,852,546
Appropriations					
Salaries	29,670,086	33,096,881	35,281,919	39,665,334	37,046,015
Employee Benefits	16,276,824	17,999,635	18,814,003	21,401,296	19,754,703
Purchased Services	3,839,404	5,449,519	4,008,578	5,044,819	4,209,007
Energy Services	1,218,222	1,340,574	1,412,321	2,870,828	2,895,259
Supplies	48,921,000	53,636,889	56,828,020	47,454,640	59,669,421
Equipment	4,675,315	13,962,915	15,000,000	5,305,141	6,000,000
Other Expenses	1,864,287	2,716,368	3,207,725	3,226,341	3,785,116
Total Appropriations	106,465,138	128,202,781	134,552,567	124,968,400	133,359,521
Net Change in Reserves	10,185,920	(8,687,598)	(5,061,719)	(16,448,885)	2,244,295
Ending Fund Balance	49,385,212	40,697,615	35,635,895	24,248,730	26,493,025
TOTAL	155,850,351	168,900,396	170,188,462	149,217,130	159,852,546

Internal Service Funds

Employee Benefit Trust Fund

FY 21 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, COBRA participants, and retiree premium payments. The rates for FY21 for the various health plans is based upon agreements with the unions. The district previously raised premiums by 10% for board contributions. Employee only premiums are increasing in two of the three plans. Dependent premiums are going up in all three plans. The district continues to offer a local area network plan, a health reimbursement account, along with the open access in-network plan. Operating expenses include medical claims payments, prescription 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 20-21

	FY 17-18 Actual Results	FY 18-19 Actual Results	FY 19-20 Adopted Budget	FY 19-20 Projected Results	FY 20-21 Adopted Budget
<u>Revenue</u>					
Contributions	207,535,649	212,737,676	238,323,333	225,878,260	253,008,443
Interest Earnings	2,046,849	3,280,210	2,000,000	3,159,421	1,900,000
Miscellaneous Transfers In				16,868,727	
Total Revenue	209,582,497	216,017,887	240,323,333	245,906,407	254,908,443
Beginning Retained Earnings	80,707,527	73,598,284	63,956,323	63,956,324	65,351,609
TOTAL					
	290,290,024	289,616,170	304,279,655	309,862,730	320,260,052
<u>Appropriations</u>					
Salaries	453,728	470,554	472,752	475,278	497,884
Employee Benefits	227,627	267,517	278,181	289,165	291,321
Purchased Services	9,875,002	10,125,037	10,944,545	7,551,975	10,468,974
Materials & Supplies					
Loan Repayment					
Capital Outlay					
Claims Payments	206,135,383	214,796,740	253,130,333	236,194,703	264,799,506
Total Appropriations	216,691,741	225,659,847	264,825,812	244,511,121	276,057,686
Ending Retained Earnings	73,598,284	63,956,324	39,453,844	65,351,609	44,202,366
TOTAL					
	290,290,024	289,616,170	304,279,655	309,862,730	320,260,052

Internal Service Funds

Property Casualty Loss Fund

FY 21 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 FY21 budget reflects an increase 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 20-21

	FY 17-18 Actual Results	FY 18-19 Actual Results	FY 19-20 Adopted Budget	FY 19-20 Projected Results	FY 20-21 Adopted Budget
<u>Revenue</u>					
School Board Contributions	6,063,020	8,709,993	7,031,935	7,663,124	9,119,177
Other Operating Revenues	0	0	0	0	0
Interest Earnings	736,423	1,244,735	900,000	1,159,701	600,000
Insurance Loss Recovery	55,768	30,392	0	193,223	
Transfers In (General Fund)					
Gain/(Loss) on Sale of Investments					
Total Revenue	6,855,211	9,985,120	7,931,935	9,016,048	9,719,177
Designated R.E. for Catastrophic Losses	7,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Undesignated Retained Earnings	24,258,652	18,904,397	19,225,861	19,225,861	17,215,852
Beginning Retained Earnings	31,258,652	28,904,397	29,225,861	29,225,861	27,215,852
TOTAL	38,113,863	38,889,517	37,157,795	38,241,909	36,935,029
<u>Appropriations</u>					
Purchased Services	4,623	0	34,580	0	0
Claims Payments	9,204,843	9,663,656	9,534,390	11,026,057	9,731,405
Total Appropriations	9,209,466	9,663,656	9,568,970	11,026,057	9,731,405
Designated R.E. for Catastrophic Losses	7,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Undesignated Retained Earnings	21,904,397	19,225,861	17,588,825	17,215,852	17,203,624
Ending Retained Earnings	28,904,397	29,225,861	27,588,825	27,215,852	27,203,624
TOTAL	38,113,863	38,889,517	37,157,795	38,241,909	36,935,029

Internal Service Funds

Printing Services Fund

FY 21 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 20-21

	FY 17-18 Actual Results	FY 18-19 Actual Results	FY 19-20 Adopted Budget	FY 19-20 Projected Results	FY 20-21 Adopted Budget
<u>Revenue</u>					
Service Charges	2,296,547	1,520,735	2,021,903	1,780,373	1,800,000
District-Wide Copier Program	3,687,478	3,980,881	5,100,000	1,729,500	3,000,000
Interest Earnings	1,935	6,178	1,935	12,516	2,553
Other Miscellaneous Local Sources	0	88,547	0	77,111	0
Gain/(Loss) on Sale of Assets	(19,414)	0	0	(1,390)	0
Total Revenue	5,966,546	5,596,341	7,123,838	3,598,110	4,802,553
Beginning Retained Earnings	15,846	158,266	240,685	240,685	451,832
TOTAL	5,982,392	5,754,607	7,364,524	3,838,795	5,254,385
<u>Appropriations</u>					
Salaries	522,447	553,665	619,229	427,940	643,640
Benefits	202,387	220,723	258,702	160,637	274,192
Purchased Services	690,927	271,115	575,024	516,149	880,000
District-Wide Copier Program	4,150,398	4,268,700	4,950,000	2,083,959	2,600,000
Energy Services	45,996	45,972	45,972	42,024	45,972
Materials & Supplies	167,583	151,590	212,970	152,863	212,970
Capital Outlay	36,515	0	30,000	0	30,000
Depreciation	7,873	2,157	15,000	3,390	15,000
Other Expenses	0	0	0	0	0
Transfers (In)/Out					
Investment in Capital Asset					
Total Appropriations	5,824,126	5,513,922	6,706,897	3,386,963	4,701,774
Ending Retained Earnings	158,266	240,685	657,627	451,832	552,611
TOTAL	5,982,392	5,754,607	7,364,524	3,838,795	5,254,385