



**Orange County
Public Schools**



2023–2024

Adopted Budget Summary



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Orange County Public Schools

2023 – 2024

ADOPTED BUDGET SUMMARY

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Angie Gallo, Vice Chair

Melissa Byrd

Karen Castor Dentel

Alicia Farrant

Vicki-Elaine Felder

Pam Gould

Maria Salamanca

Maria F. Vazquez, Ed.D., Superintendent

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 West Amelia Street, Orlando, Florida 32801, attend to compliance matters: Equal Employment Opportunity (EEO) Officer & Title IX Coordinator: Keshara Cowans; ADA Coordinator: Jay Cardinali; Section 504 Coordinator: Tajuana Lee-Wenze. (407.317.3200)

**ORANGE COUNTY PUBLIC SCHOOLS
ADOPTED BUDGET SUMMARY
FY 2023-2024**

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ORANGE COUNTY PUBLIC SCHOOLS
 445 West Amelia Street, Orlando, FL 32801
 407-317-3200
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Agenda Item Details

Meeting Sep 12, 2023 - School Board Meeting and Budget Public Hearing- 5:01 p.m.

Category 3. Public Hearings- (YELLOW CARD)

Subject 3.01 Request Approval of Adoption of Millage to Support 2023-24 Final Budget

Access Public

Type Action

Recommended Action Approval of Adoption of Millage to Support 2023-24 Final Budget

Goals

- 6. Engaged and Invested Community
- 5. Efficient Operations
- 4. Positive Climate and Safe Environment
- 3. Dedicated and High-Quality Team
- 2. Support of Student Resiliency
- 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 9.62%.

The budget was advertised on July 27, 2023 and a public hearing was held on August 1, 2023 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 2023-24 fiscal year. For informational purposes the proposed millage is contrasted with the millage levied for the 2022-23 fiscal year.

Millage Type	2022-23 Rates	2023-24 Rates
Required Local Effort	3.214	3.173
Basic Discretionary	.748	.748
Additional Voted	1.000	1.000
Capital Improvement	1.500	1.500
Total	6.462	6.421

FISCAL IMPACT STATEMENT:

Authorizes millage levies for the 2023-2024 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 2023-24 final budget is based upon a total millage of 6.421 mills, which is more than the rolled-back rate by 9.62% 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 2023-24 fiscal year:

Millage Type	Rate
Required Local Effort	3.173
Basic Discretionary	.748
Additional Voted	1.000
Capital Improvement	1.500
Total	6.421

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:

Doreen Concolino, Chief Financial Officer
Judith Padres, Senior Director, Office of Management & Budget

Administrative Content

OCPS EEO Non-Discrimination Statement

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Description	<u>FY24</u>	<u>FY23</u>	<u>FY22</u>	<u>FY21</u>	<u>FY20</u>
Tax Roll	226,997,717,030	202,549,692,019	172,054,493,169	167,711,875,661	156,053,151,727
Growth	\$4,678,057,698	\$4,948,910,428	\$3,730,248,725	\$4,493,077,969	\$4,128,338,741
Current Year Gross Taxable Value	\$226,997,717,030	\$202,549,692,019	\$172,054,493,169	\$167,711,875,661	\$156,053,151,727
Current Year New Taxable Value	4,678,057,698	4,948,910,428	3,730,248,725	4,493,077,969	4,128,338,741
Current Year Adjustable Taxable Value	222,319,659,332	197,600,781,591	168,324,244,444	163,218,797,692	151,924,812,986
Prior Year Gross Taxable Value	201,530,106,346	171,336,070,936	167,574,459,993	155,510,200,283	142,560,875,590
PRIOR YEAR MILLAGE LEVY					
Required Local Effort	3.214	3.489	3.609	3.861	4.051
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
	6.462	6.737	6.857	7.109	7.299
	3.248	3.248	3.248	3.248	3.248
PRIOR YEAR AD VALOREM PROCEEDS					
Required Local Effort	\$647,717,762	\$597,791,551	\$604,776,226	\$600,424,883	\$577,514,107
Discretionary	150,744,520	128,159,381	125,345,696	116,321,630	106,635,535
Additional Discretionary	0	0	0	0	0
Critical Needs	0	0	0	0	0
Additional Voted	201,530,106	171,336,071	167,574,460	155,510,200	142,560,876
Capital Outlay	302,295,160	257,004,106	251,361,690	233,265,300	213,841,313
	1,302,287,547	1,154,291,110	1,149,058,072	1,105,522,014	1,040,551,831
	\$654,569,785	\$556,499,558	\$544,281,846	\$505,097,131	\$463,037,724
CURRENT YEAR ROLLED-BACK RATE					
Required Local Effort	2.9135	3.0252	3.5929	3.6787	3.8013
Discretionary	0.6781	0.6486	0.7447	0.7127	0.7019
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	0.9065	0.8671	0.9955	0.9528	0.9384
Capital Outlay	1.3597	1.3006	1.4933	1.4292	1.4075
	5.8577	5.8415	6.8265	6.7733	6.8491
	2.9443	2.8163	3.2335	3.0946	3.0478

Description	<u>FY24</u>	<u>FY23</u>	<u>FY22</u>	<u>FY21</u>	<u>FY20</u>
CURRENT YEAR PROPOSED MILLAGE					
Required Local Effort	3.173	3.214	3.489	3.609	3.861
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
	<u>6.421</u>	<u>6.462</u>	<u>6.737</u>	<u>6.857</u>	<u>7.109</u>
	3.248	3.248	3.248	3.248	3.248
CURRENT YEAR PROPOSED RATE CHANGE AS A % OF ROLLED-BACK RATE					
Required Local Effort	8.91%	6.24%	-2.89%	-1.89%	1.57%
Discretionary	10.32%	15.33%	0.45%	4.96%	6.57%
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	10.32%	15.33%	0.45%	4.96%	6.57%
Capital Outlay	10.32%	15.33%	0.45%	4.96%	6.57%
	<u>9.62%</u>	<u>10.62%</u>	<u>-1.31%</u>	<u>1.24%</u>	<u>3.79%</u>

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

Description	<u>FY24</u>	<u>FY23</u>	<u>FY22</u>	<u>FY21</u>	<u>FY20</u>
CURRENT YEAR PROPOSED AD VALOREM PROCEEDS					
Required Local Effort	\$720,263,756	\$650,994,710	\$600,298,127	\$605,272,159	\$602,521,219
Discretionary	169,794,292	151,507,170	128,696,761	125,448,483	116,727,757
Additional Discretionary	0	0	0	0	0
Critical Needs	0	0	0	0	0
Additional Voted	226,997,717	202,549,692	172,054,493	167,711,876	156,053,152
Capital Outlay	340,496,576	303,824,538	258,081,741	251,567,813	234,079,728
Total	<u>\$1,457,552,341</u>	<u>\$1,308,876,110</u>	<u>\$1,159,131,121</u>	<u>\$1,150,000,331</u>	<u>\$1,109,381,856</u>
	\$737,288,585	\$657,881,400	\$558,832,994	\$544,728,172	\$506,860,637



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

Agenda Item Details

Meeting Sep 12, 2023 - School Board Meeting and Budget Public Hearing- 5:01 p.m.

Category 3. Public Hearings- (YELLOW CARD)

Subject 3.02 Request Approval of Adoption of the 2023-24 Final Budget

Access Public

Type Action

Recommended Action Approval of Adoption of the 2023-24 Final Budget

Goals

- 6. Engaged and Invested Community
- 5. Efficient Operations
- 4. Positive Climate and Safe Environment
- 3. Dedicated and High-Quality Team
- 2. Support of Student Resiliency
- 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 2023-24 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 2023-24 Budget for the General Fund	\$2,723,984,930
2.	Approve the 2023-24 Budget for the Special Revenue Fund	\$325,285,696
3.	Approve the 2023-24 Budget for the Debt Service Fund	\$242,796,524
4.	Approve the 2023-24 Budget for the Capital Projects Fund	\$3,097,205,514
5.	Approve the 2023-24 Budget for the Internal Service Fund	\$359,479,829

SUBMITTED AND PREPARED BY:

Doreen Concolino, Chief Financial Officer
 Judith Padres, 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 20.4% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2023-2024

PROPOSED MILLAGE LEVIES:

OPERATING:			CAPITAL OUTLAY:	
Required Local Effort	3.173		Local Capital Improvement	1.500
Discretionary	0.748		DEBT SERVICE	0.000
Additional Voted Millage not to Exceed 4 Years	1.000		TOTAL MILLAGE	6.421

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
ESTIMATED REVENUES						
Federal Sources	6,039,900	146,653,779	1,687,699	0	0	154,381,378
State Sources	1,069,071,887	1,327,476	0	18,375,872	0	1,088,775,235
Local Sources	1,107,728,422	28,815,477	0	770,468,633	235,534,503	2,142,547,035
TOTAL SOURCES	\$2,182,840,209	\$176,796,732	\$1,687,699	\$788,844,505	\$235,534,503	\$3,385,703,648
Transfers In	25,124,558	0	85,547,734	64,448,677	0	175,120,969
Nonrevenue Sources	1,921,885	0	0	0	0	1,921,885
Fund Balances/Reserves - July 1, 2023	497,507,635	114,530,934	149,823,038	1,551,707,638	132,994,536	2,446,563,781
TOTAL REVENUES, TRANSFERS & BALANCES	\$2,707,394,287	\$291,327,666	\$237,058,471	\$2,405,000,820	\$368,529,039	\$6,009,310,283
EXPENDITURES						
Instruction	1,507,078,787					1,507,078,787
Student Support Services	83,841,038					83,841,038
Instructional Media Services	21,919,165					21,919,165
Instruction and Curriculum Development Services	83,416,850					83,416,850
Instructional Staff Training	20,585,735					20,585,735
Instruction-Related Technology	19,628,407					19,628,407
School Board	5,986,934					5,986,934
General Administration	10,329,503					10,329,503
School Administration	136,525,007					136,525,007
Facilities Acquisition and Construction	7,460,271			1,346,175,516		1,353,635,787
Fiscal Services	8,494,289					8,494,289
Food Services	0	154,372,782				154,372,782
Central Services	30,991,762				277,763,380	308,755,142
Student Transportation Services	83,126,969					83,126,969
Operation of Plant	187,827,724					187,827,724
Maintenance of Plant	47,963,983					47,963,983
Administrative Technology Services	32,130,280					32,130,280
Community Services	290,000	22,698,870				22,988,870
Debt Service	0		91,596,709			91,596,709
TOTAL EXPENDITURES	\$2,287,596,704	\$177,071,652	\$91,596,709	\$1,346,175,516	\$277,763,380	\$4,180,203,961
Transfers Out	0			175,120,969		175,120,969
Fund Balances/Reserves - June 30, 2024	419,797,583	114,256,014	145,461,762	883,704,335	90,765,659	1,653,985,353
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$2,707,394,287	\$291,327,666	\$237,058,471	\$2,405,000,820	\$368,529,039	\$6,009,310,283

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>1,308,876,110</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ <u>6,588,563</u>
C. Actual property tax levy.....	\$ <u>1,302,287,547</u>

This year's proposed tax levy.....\$ 1,457,552,341

A portion of the tax levy is required under state law in order for the school board to receive \$797,882,884 in state education grants.

The required portion has increased by 8.91 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 August 1, 2023 at 5:01 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 4.921 mills for operating expenses and is proposed solely at the discretion of the School Board.

The capital outlay tax will generate approximately \$326,876,713 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 two (2) new elementary schools

Construction of two (2) new ancillary facilities

MAINTENANCE, RENOVATION AND REPAIR

Transfer to the General Fund for maintenance and equipment

Modular renovation and shelter retrofits

MOTOR VEHICLE PURCHASES

Purchase of 125 school buses

Purchase of motor vehicles for security, maintenance and operation of plant

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

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.

PURCHASE OF REAL PROPERTY

CONSTRUCTION OF SCHOOL FACILITIES

PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES

PURCHASE OF VEHICLES TO TRANSPORT STUDENTS

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES

PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND 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

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

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

August 1, 2023 at 5:01 P.M.

at the

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

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

Overview

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

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

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

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

The **special revenue funds** account for the federal categorical grants, federal stimulus funds, donation funds as well as the operations of the school food service program, the extended day program and school internal accounts 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.

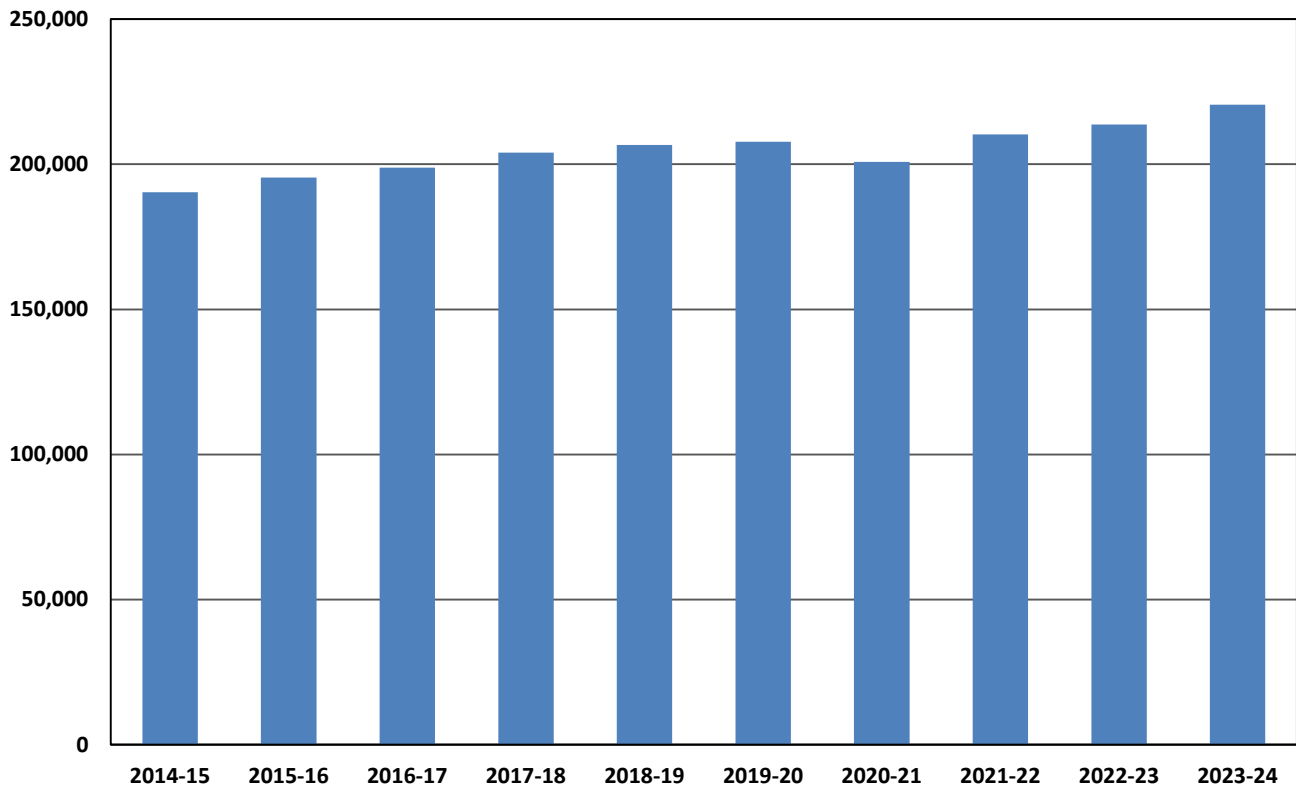
The operating budget summary for 2023-24 is broken out into two major sections: 1) Sources of Revenue (where OCPS' money comes from); and 2) Appropriations or Allocation of Dollars (how the money is spent). In addition, the appropriation section is provided in several different formats to provide the 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
FY15 - FY24**

Table 1

School Year	K-12 Enrollment	Annual Increase	% Annual Increase
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	200,851	-6,888	-3.32%
2021-22	210,303	9,451	4.71%
2022-23	213,701	3,398	1.62%
2023-24	220,465	6,765	3.17%

FULL TIME PUPIL ENROLLMENT



Operating Budget Summary
Adopted Operating Budget
FY23-24

Description	FY20-21 Actual Results	FY21-22 Actual Results	FY22-23 Adopted Budget	FY22-23 Projected Results	FY23-24 Adopted Budget
Revenues					
Federal	11,734,715	7,700,021	7,388,521	7,813,368	6,039,900
State	918,028,338	887,805,499	1,016,963,119	940,614,996	1,040,186,860
Local	909,405,937	897,181,927	988,963,736	1,045,154,231	1,107,906,447
Total Revenue	1,839,168,990	1,792,687,447	2,013,315,375	1,993,582,595	2,154,133,207
Other Sources Of Funds					
Transfers In	38,889,571	34,620,746	25,523,345	34,986,631	25,181,548
Non-Revenue Receipts	882,446	1,871,452	775,000	3,466,289	1,921,885
Total Other Sources Of Funds	39,772,017	36,492,198	26,298,345	38,452,921	27,103,433
Beginning Fund Balance					
Nonspendable	1,720,885	2,171,437	2,669,786	2,669,786	2,468,612
Restricted	19,946,030	21,974,575	38,698,296	38,698,296	41,991,871
Assigned	202,422,912	279,867,560	250,984,562	250,984,562	387,983,008
Unassigned	106,441,113	146,746,528	132,604,286	132,604,286	110,304,799
Total Beginning Fund Balance	330,530,940	450,760,100	424,956,930	424,956,930	542,748,290
TOTAL					
	2,209,471,947	2,279,939,745	2,464,570,651	2,456,992,446	2,723,984,930
Appropriations					
Schools, Centers and System-wide					
Elementary Schools	578,336,838	601,836,989	627,095,090	631,953,860	693,754,825
Middle Schools	235,150,198	241,963,502	257,589,208	249,145,754	281,879,430
High Schools	300,497,411	322,538,389	312,244,653	324,145,798	347,692,207
Special Centers	54,352,849	62,397,360	73,726,787	62,854,063	77,202,843
Charter Schools	136,873,336	134,324,521	148,695,286	152,958,422	163,671,161
Family Empowerment Scholarships	-	-	112,168,222	-	107,788,168
Career and Technical Education	31,748,782	27,387,234	30,159,462	32,054,418	30,967,379
Systemwide Instructional Services	90,433,346	88,661,096	117,549,619	84,396,332	123,522,090
Categorical Appropriations	24,892,707	28,286,604	101,355,079	49,602,323	76,280,820
Sub-Total	1,452,285,467	1,507,395,695	1,780,583,407	1,587,110,970	1,902,758,922
Central & Regional Units, District-wide & Capital Projects					
Central & Regional Units	227,431,926	247,597,715	226,837,176	223,044,455	248,367,512
District-wide Costs	26,327,425	31,984,185	28,707,242	30,740,048	36,607,014
Salary Lapse Factor	-	-	(27,687,274)	-	(34,738,805)
Non-Recurring Appropriations	22,613,086	6,637,393	28,710,824	22,810,411	82,221,029
General Fund Capital Projects	30,053,942	26,192,801	27,703,439	25,350,903	27,671,311
Sub-Total	306,426,380	312,412,094	284,271,407	301,945,818	360,128,062
Total Expenditures/Appropriations	1,758,711,847	1,819,807,789	2,064,854,813	1,889,056,788	2,262,886,984
Other Uses Of Funds					
Transfers Out	-	35,175,026	-	25,187,368	-
Total Other Uses Of Funds	-	35,175,026	-	25,187,368	-
Ending Fund Balance					
Nonspendable	2,171,437	2,669,786	2,187,369	2,468,612	2,436,612
Restricted	21,974,575	38,698,296	37,592,167	41,991,871	42,521,980
Assigned	279,867,560	250,984,562	221,943,764	387,983,008	310,878,770
Assigned-Next Year Budget	-	-	-	-	-
Unassigned/Contingency	55,175,070	53,780,623	60,399,461	59,807,478	64,623,996
Unassigned	91,571,458	78,823,663	77,593,076	50,497,321	40,636,588
Total Ending Fund Balance	450,760,100	424,956,930	399,715,838	542,748,290	461,097,946
TOTAL					
	2,209,471,947	2,279,939,745	2,464,570,651	2,456,992,446	2,723,984,930

OCPS Total Operating Revenue Sources 2023-2024 Fiscal Year

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

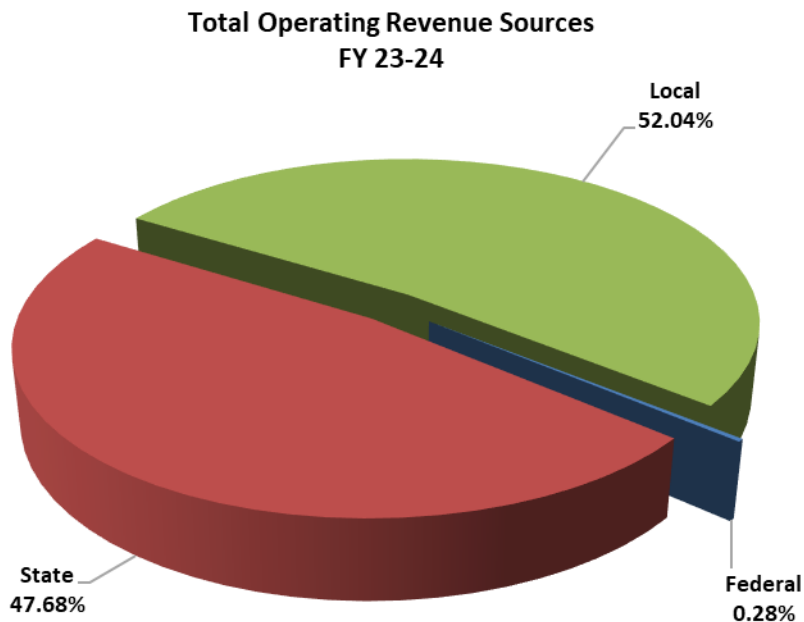
"Fund Balance" refers to funds that were not spent in the prior year, some of which are required to be spent toward the specific category for which they were originally intended. These balances also include residual balances used to fund non-recurring appropriations. "Unassigned Fund Balance" includes 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 208,026, 208,560, 211,368 and 228,715 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	FY20-21	FY21-22	FY22-23	FY23-24
Federal	\$ 11,734,715	\$ 7,700,021	\$ 7,813,368	\$ 6,039,900
State	\$ 918,028,338	\$ 887,805,499	\$ 940,614,996	\$ 1,040,186,860
Local	\$ 949,177,954	\$ 933,674,125	\$ 1,083,607,152	\$ 1,135,009,880
Total Revenue	\$ 1,878,941,007	\$ 1,829,179,645	\$ 2,032,035,516	\$ 2,181,236,640
Fund Balance	\$ 224,089,827	\$ 304,013,573	\$ 292,352,644	\$ 432,443,491
Unassigned F.B.	\$ 106,441,113	\$ 146,746,528	\$ 132,604,286	\$ 110,304,799
Total Available	\$ 2,209,471,947	\$ 2,279,939,745	\$ 2,456,992,446	\$ 2,723,984,930

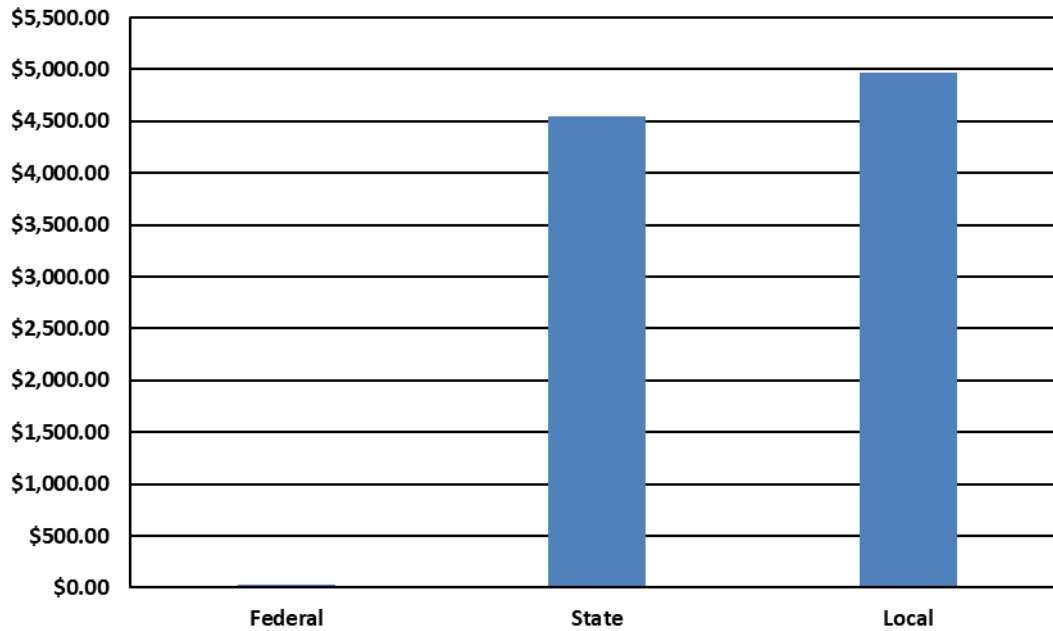


Operating Revenues Per Student

Table 3

Revenue Source	FY20-21	FY21-22	FY22-23	FY23-24
Federal	\$ 56.41	\$ 36.92	\$ 36.97	\$ 26.41
State	\$ 4,413.04	\$ 4,256.83	\$ 4,450.12	\$ 4,547.95
Local	\$ 4,562.77	\$ 4,476.76	\$ 5,126.63	\$ 4,962.54
Total Revenue	\$ 9,032.22	\$ 8,770.51	\$ 9,613.71	\$ 9,536.90
Fund Balance	\$ 1,077.22	\$ 1,457.68	\$ 1,383.14	\$ 1,890.75
Unassigned F.B.	\$ 511.67	\$ 703.62	\$ 627.36	\$ 482.28
Total Available	\$ 10,621.11	\$ 10,931.80	\$ 11,624.21	\$ 11,909.93

Operating Revenues Per Student FY 23-24



**OCPS
Operating Revenue Sources - State Revenue
2023-24 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 65.41% of state revenue to the district.

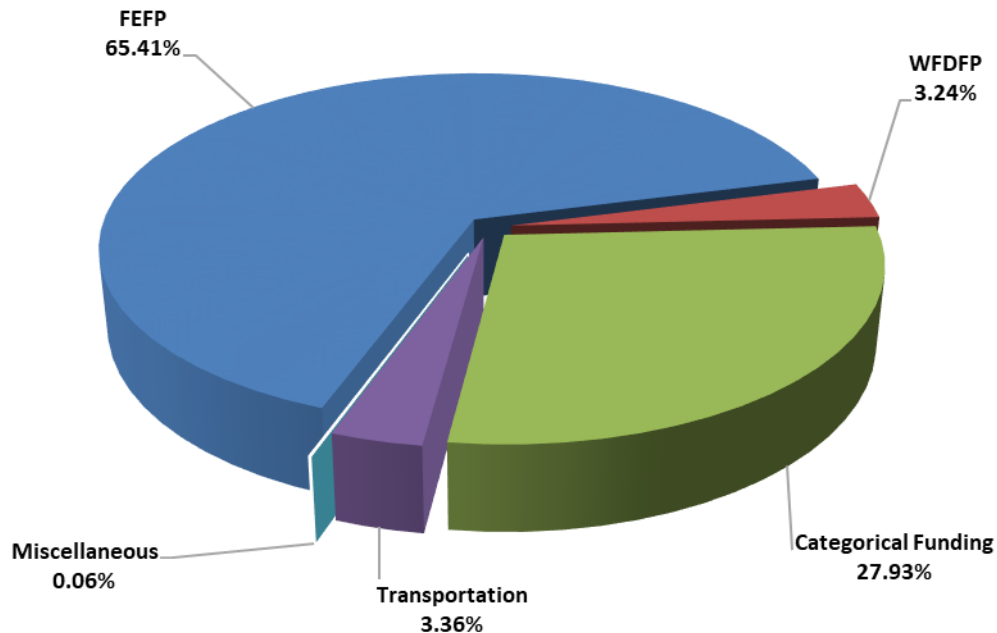
"Categoricals" are state-mandated programs for which money is provided only for the specific programs identified by the state (for example, Class Size Reduction, Mental Health, and Safe Schools). Details of state categoricals are provided in Table 8. The categorical funds are 27.93% of the state revenue to the district.

Total State Revenue Sources

Table 4

Revenue Source	FY20-21	FY21-22	FY22-23	FY23-24
FEFP	\$ 474,517,444	\$ 463,511,985	\$ 458,467,833	\$ 680,422,099
WFDFP	\$ 32,104,536	\$ 32,233,536	\$ 32,991,224	\$ 33,672,338
Categorical Funding	\$ 375,788,120	\$ 354,959,047	\$ 386,512,581	\$ 290,527,721
Transportation	\$ 30,535,040	\$ 29,998,479	\$ 33,624,162	\$ 34,960,759
Miscellaneous	\$ 5,083,198	\$ 7,102,451	\$ 29,019,196	\$ 603,943
Total State Revenue	\$ 918,028,338	\$ 887,805,499	\$ 940,614,996	\$1,040,186,860

**Total State Revenue Sources
FY 23-24**

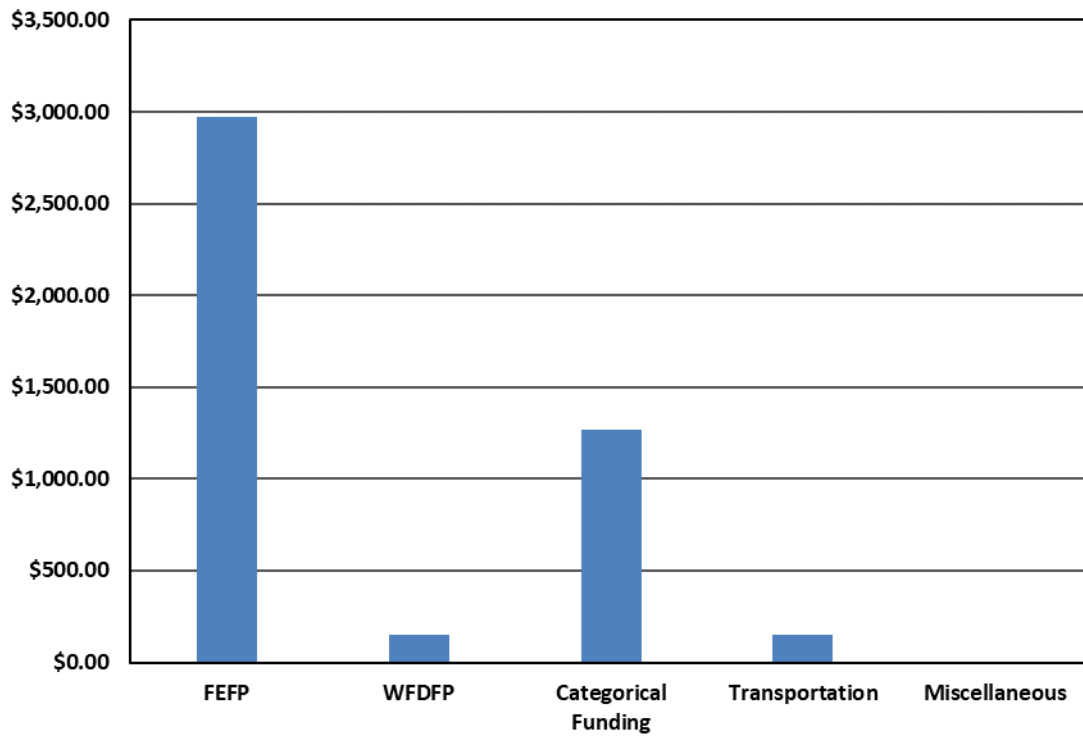


State Revenue Sources Per Student

Table 5

Revenue Source	FY20-21	FY21-22	FY22-23	FY23-24
FEFP	\$ 2,281.04	\$ 2,222.44	\$ 2,169.05	\$ 2,974.97
WFDFP	\$ 154.33	\$ 154.55	\$ 156.08	\$ 147.22
Categorical Funding	\$ 1,806.44	\$ 1,701.95	\$ 1,828.62	\$ 1,270.26
Transportation	\$ 146.78	\$ 143.84	\$ 159.08	\$ 152.86
Miscellaneous	\$ 24.44	\$ 34.05	\$ 137.29	\$ 2.64
Total State Revenue	\$ 4,413.04	\$ 4,256.83	\$ 4,450.12	\$ 4,547.95

State Revenue Sources Per Student FY 23-24



**OCPS
Operating Revenue Sources – Local Revenue
2023-24 Fiscal Year**

This table depicts the breakdown of local revenue sources, the most significant of which is property taxes. Property taxes account for 96.70% of local revenue sources.

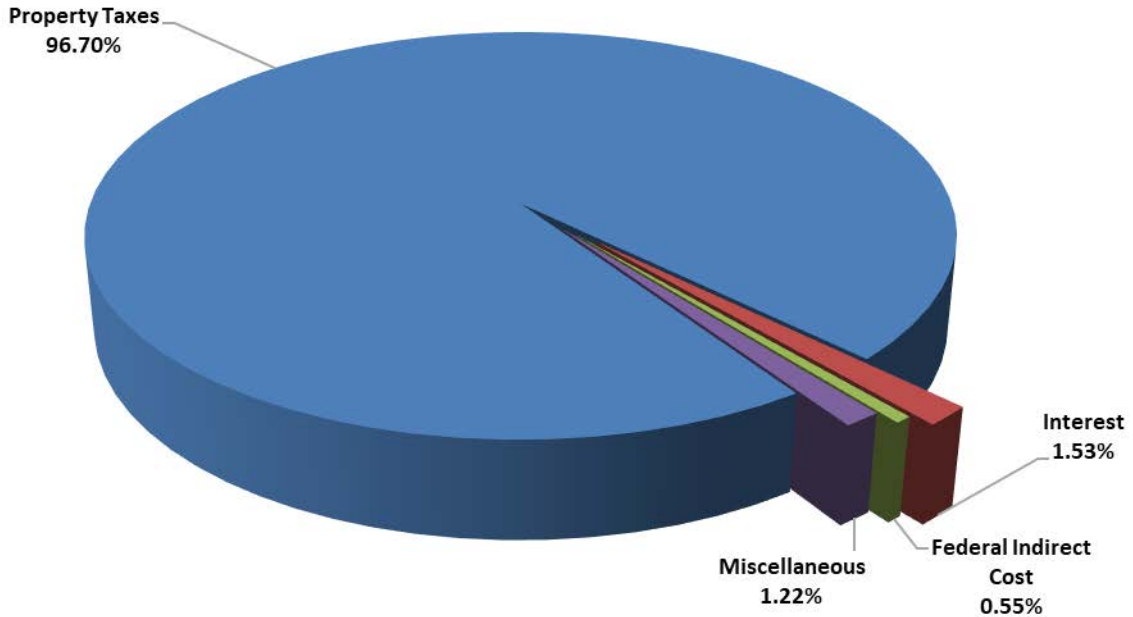
“Miscellaneous” revenues include fees paid by individuals who attend adult education courses and the fees paid by those renting school board owned facilities.

Total Local Revenue Sources

Table 6

Revenue Source	FY20-21	FY21-22	FY22-23	FY23-24
Property Taxes	\$ 904,154,510	\$ 886,997,997	\$ 1,019,047,628	\$ 1,097,555,083
Interest	\$ (2,228,607)	\$ 2,125,961	\$ 26,693,290	\$ 17,325,000
Federal Indirect Cost	\$ 14,646,473	\$ 18,193,385	\$ 14,486,961	\$ 6,272,921
Miscellaneous	\$ 32,605,578	\$ 26,356,783	\$ 23,379,273	\$ 13,856,876
Total Local Revenue	\$ 949,177,954	\$ 933,674,125	\$ 1,083,607,152	\$ 1,135,009,880

**Total Local Revenue Sources
FY 23-24**

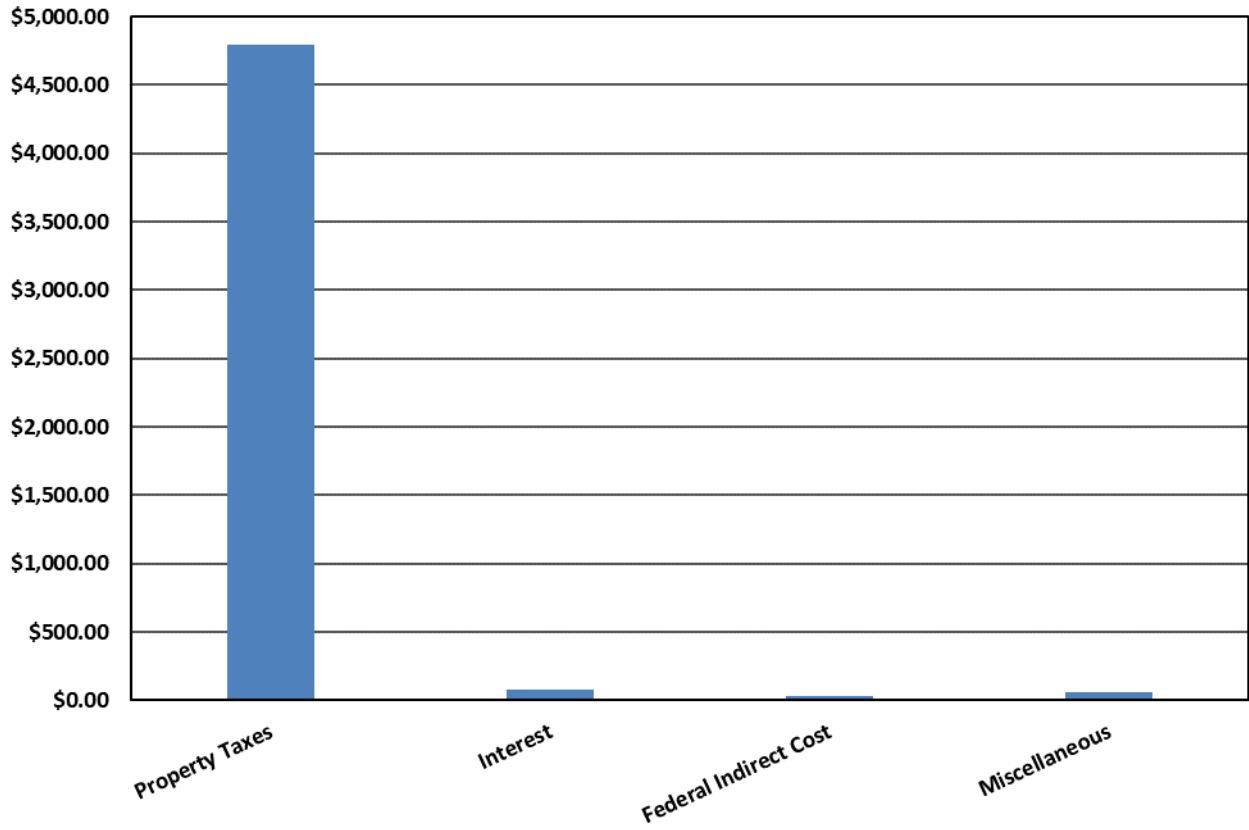


Local Revenue Sources Per Student

Table 7

Revenue Source	FY20-21	FY21-22	FY22-23	FY23-24
Property Taxes	\$ 4,346.34	\$ 4,252.96	\$ 4,821.19	\$ 4,798.78
Interest	\$ (10.71)	\$ 10.19	\$ 126.29	\$ 75.75
Federal Indirect Cost	\$ 70.41	\$ 87.23	\$ 68.54	\$ 27.43
Miscellaneous	\$ 156.74	\$ 126.37	\$ 110.61	\$ 60.59
Total Local Revenue Sources	\$ 4,562.77	\$ 4,476.76	\$ 5,126.63	\$ 4,962.54

Local Revenue Sources Per Student FY 23-24



OCPS
State Funding – Categorical Allocations
2023-24 Fiscal Year

Of the \$1,040,186,860 state revenue dollars, \$290,527,721 (27.93%) 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. For FY2023-24, the Florida Education Finance Program (FEFP) formula has been changed to absorb four categorical funds, Supplemental Reading Instruction, Teacher Salary Increase Allocation, Teachers Classroom Supply Assistance and Library Materials, into the base student allocation (BSA). Despite this overhaul in the formula, the district is still required to spend the funds as originally designated as a categorical. The following shows how state dollars are required to be spent.

State Categorical Allocations

Table 8

State Categorical Description	FY20-21	FY21-22	FY22-23	FY23-24
Instructional Materials	\$ 15,633,419	\$ 16,454,240	\$ 16,398,545	\$ -
Library Materials	\$ 920,414	\$ 947,019	\$ 944,076	\$ -
Science Lab Materials	\$ 251,580	\$ 258,852	\$ 258,048	\$ -
Safe Schools	\$ 12,963,872	\$ 12,746,448	\$ 15,022,027	\$ 18,089,383
Mental Health Assistance	\$ 6,852,854	\$ 8,200,209	\$ 9,616,283	\$ 11,027,962
Educational Enrichment Allocation	\$ -	\$ -	\$ -	\$ 53,205,425
Supplemental Academic Instruction	\$ 47,265,403	\$ 48,700,460	\$ 48,805,118	\$ -
Supplemental Reading Instruction	\$ 9,055,697	\$ 9,126,489	\$ 12,130,681	\$ -
Class Size Reduction	\$ 239,342,794	\$ 213,385,697	\$ 218,646,249	\$ 208,027,695
Teacher Salary Increase Allocation	\$ 37,376,034	\$ 40,595,138	\$ 59,536,425	\$ -
Best and Brightest	\$ (19,357)	\$ -	\$ -	\$ -
Turnaround School Supplemental Services	\$ 1,722,840	\$ 198,435	\$ 1,019,955	\$ -
DJJ Supplemental Funding	\$ 296,209	\$ 254,683	\$ 192,080	\$ 177,256
Digital Classrooms/Distance Learn	\$ 150,992	\$ 151,276	\$ -	\$ -
Teachers Classroom Supply Asst.	\$ 3,975,369	\$ 3,940,101	\$ 3,943,094	\$ -
Total State Categoricals	\$ 375,788,120	\$ 354,959,047	\$ 386,512,581	\$ 290,527,721

State Categorical Allocations Per Student

Table 9

State Categorical Description	FY20-21	FY21-22	FY22-23	FY23-24
Instructional Materials	\$ 75.15	\$ 78.89	\$ 77.58	\$ -
Library Materials	\$ 4.42	\$ 4.54	\$ 4.47	\$ -
Science Lab Materials	\$ 1.21	\$ 1.24	\$ 1.22	\$ -
Safe Schools	\$ 62.32	\$ 61.12	\$ 71.07	\$ 79.09
Mental Health Assistance	\$ 32.94	\$ 39.32	\$ 45.50	\$ 48.22
Educational Enrichment Allocation	\$ -	\$ -	\$ -	\$ 232.63
Supplemental Academic Instruction	\$ 227.21	\$ 233.51	\$ 230.90	\$ -
Supplemental Reading Instruction	\$ 43.53	\$ 43.76	\$ 57.39	\$ -
Class Size Reduction	\$ 1,150.54	\$ 1,023.14	\$ 1,034.43	\$ 909.55
Teacher Salary Increase Allocation	\$ 179.67	\$ 194.64	\$ 281.67	\$ -
Best and Brightest	\$ (0.09)	\$ -	\$ -	\$ -
Turnaround School Supplemental Services	\$ 8.28	\$ 0.95	\$ 4.83	\$ -
DJJ Supplemental Funding	\$ 1.42	\$ 1.22	\$ 0.91	\$ 0.78
Digital Classrooms/Distance Learn	\$ 0.73	\$ 0.73	\$ -	\$ -
Teachers Classroom Supply Asst.	\$ 19.11	\$ 18.89	\$ 18.66	\$ -
Total State Categoricals	\$ 1,806.44	\$ 1,701.95	\$ 1,828.62	\$ 1,270.26

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 divisions. (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	FY20-21	FY21-22	FY22-23	FY23-24
Schools & Centers	\$ 1,336,959,414	\$ 1,390,447,995	\$ 1,453,112,315	\$ 1,702,956,013
Other Instructional Services	\$ 90,433,346	\$ 88,661,096	\$ 84,396,332	\$ 123,522,090
Categorical Programs	\$ 24,892,707	\$ 28,286,604	\$ 49,602,323	\$ 76,280,820
Central & Regional Units	\$ 227,431,926	\$ 247,597,715	\$ 223,044,455	\$ 248,367,512
District-wide Costs	\$ 26,327,425	\$ 31,984,185	\$ 30,740,048	\$ 36,607,014
Salary Lapse Factor	\$ -	\$ -	\$ -	\$ (34,738,805)
Non-Recurring Appropriations	\$ 22,613,086	\$ 6,637,393	\$ 22,810,411	\$ 82,221,029
General Fund Capital Projects	\$ 30,053,942	\$ 26,192,801	\$ 25,350,903	\$ 27,671,311
Transfers	\$ -	\$ 35,175,026	\$ 25,187,368	\$ -
Total	\$ 1,758,711,847	\$ 1,854,982,815	\$ 1,914,244,156	\$ 2,262,886,984

Operating Allocations Per Student

Table 11

Description	FY20-21	FY21-22	FY22-23	FY23-24
Schools & Centers	\$ 6,426.87	\$ 6,666.89	\$ 6,874.78	\$ 7,445.74
Other Instructional Services	\$ 434.72	\$ 425.11	\$ 399.29	\$ 540.07
Categorical Programs	\$ 119.66	\$ 135.63	\$ 234.67	\$ 333.52
Central & Regional Units	\$ 1,093.28	\$ 1,187.18	\$ 1,055.24	\$ 1,085.92
District-wide Costs	\$ 126.56	\$ 153.36	\$ 145.43	\$ 160.05
Salary Lapse Factor	\$ -	\$ -	\$ -	\$ (151.89)
Non-Recurring Appropriations	\$ 108.70	\$ 31.82	\$ 107.92	\$ 359.49
General Fund Capital Projects	\$ 144.47	\$ 125.59	\$ 119.94	\$ 120.99
Transfers	\$ -	\$ 168.66	\$ 119.16	\$ -
Total	\$ 8,454.27	\$ 8,894.23	\$ 9,056.43	\$ 9,893.90

OCPS
Operating Appropriations by Schools & Centers
2023-24 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 Silver Pines Academy K-12 Learning Center, among others. Career & Technical Centers provide technical training to adults primarily. These centers include Orange Technical College, Orange Technical College East, Orange Technical College West, and Orange Technical College South.

Charter schools are independent public schools. Although the district does not manage or oversee their day-to-day functions, charter schools are accountable to the district for student academic performance and fiscal management. Family Empowerments Scholarships represent the state funded vouchers for private schools.

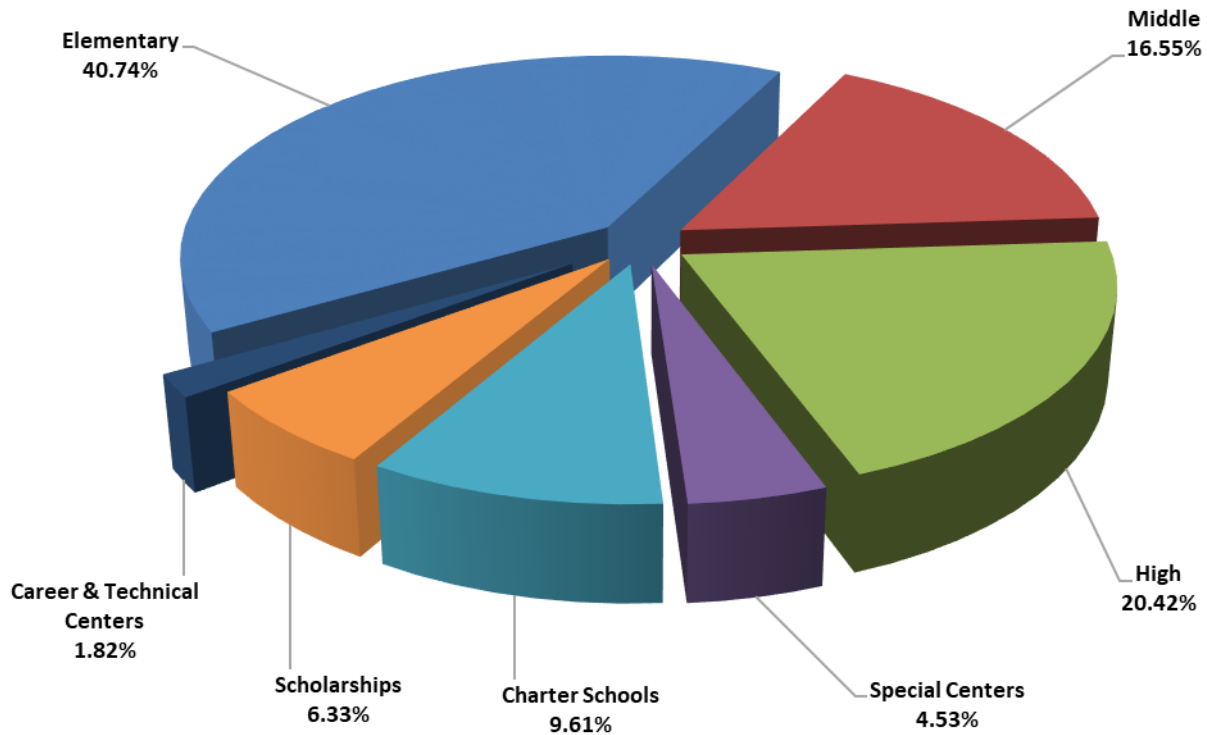
Schools and centers appropriations account for approximately 75.26% of the operating budget.

Schools & Centers Appropriations

Table 12

Schools	FY20-21	FY21-22	FY22-23	FY23-24
Elementary	\$ 578,336,838	\$ 601,836,989	\$ 631,953,860	\$ 693,754,825
Middle	\$ 235,150,198	\$ 241,963,502	\$ 249,145,754	\$ 281,879,430
High	\$ 300,497,411	\$ 322,538,389	\$ 324,145,798	\$ 347,692,207
Special Centers	\$ 54,352,849	\$ 62,397,360	\$ 62,854,063	\$ 77,202,843
Charter Schools	\$ 136,873,336	\$ 134,324,521	\$ 152,958,422	\$ 163,671,161
Scholarships	\$ -	\$ -	\$ -	\$ 107,788,168
Career & Technical Centers	\$ 31,748,782	\$ 27,387,234	\$ 32,054,418	\$ 30,967,379
Total	\$ 1,336,959,414	\$ 1,390,447,995	\$ 1,453,112,315	\$ 1,702,956,013

**Appropriations by School Type
FY 23-24**

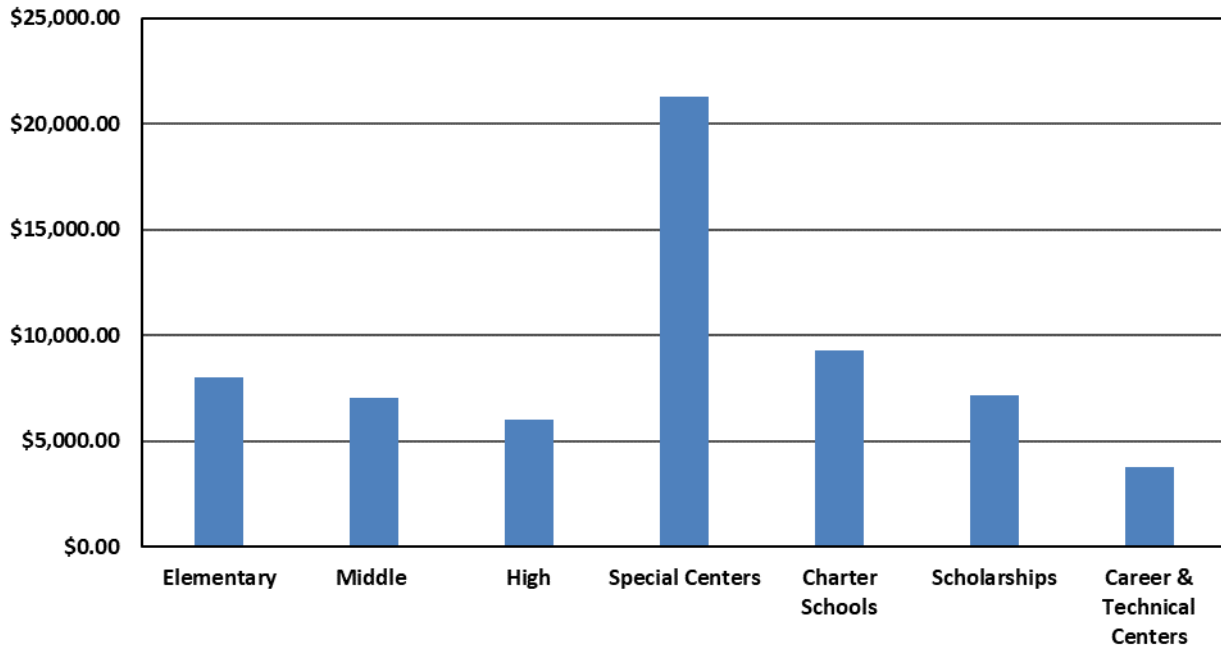


Schools & Centers Appropriations Per Student

Table 13

Schools	FY20-21	FY21-22	FY22-23	FY23-24
Elementary	\$ 7,165.37	\$ 7,126.68	\$ 7,391.83	\$ 8,032.62
Middle	\$ 6,004.98	\$ 6,171.72	\$ 6,291.72	\$ 7,020.32
High	\$ 5,713.23	\$ 5,918.21	\$ 5,866.77	\$ 6,027.77
Special Centers	\$ 4,926.10	\$ 10,479.29	\$ 10,996.95	\$ 21,309.20
Charter Schools	\$ 8,410.50	\$ 8,290.10	\$ 8,966.32	\$ 9,268.43
Scholarships	\$ -	\$ -	\$ -	\$ 7,194.30
Career & Technical Centers	\$ 3,848.34	\$ 3,319.66	\$ 3,885.38	\$ 3,753.62
Total	\$ 6,426.87	\$ 6,666.89	\$ 6,874.78	\$ 7,445.74

**Dollars Per Student
FY 23-24**

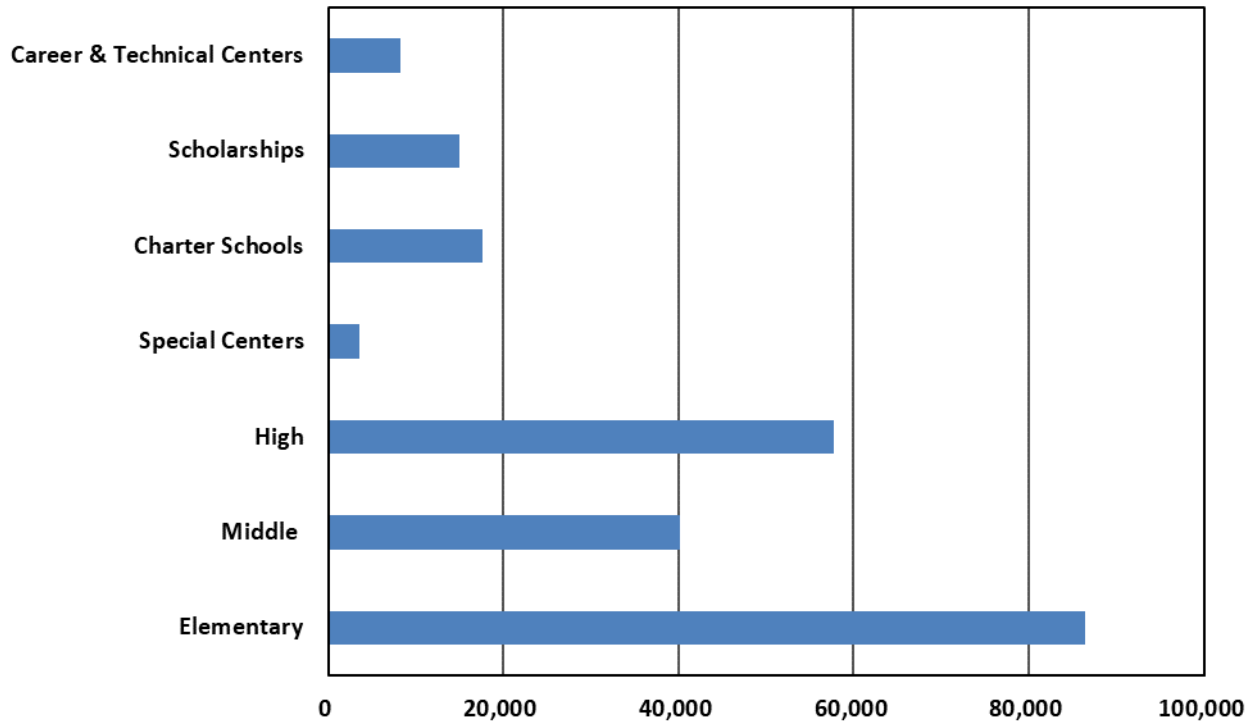


Schools & Centers FTE

Table 14

Schools	FY20-21	FY21-22	FY22-23	FY23-24
Elementary	80,712.78	84,448.45	85,493.55	86,367.24
Middle	39,159.20	39,205.17	39,598.98	40,151.96
High	52,596.75	54,499.30	55,251.15	57,681.74
Special Centers	11,033.66	5,954.35	5,715.59	3,622.98
Charter Schools	16,274.10	16,203.00	17,059.22	17,659.00
Scholarships	-	-	-	14,982.44
Career & Technical Centers	8,250.00	8,250.00	8,250.00	8,250.00
Total	208,026.48	208,560.27	211,368.49	228,715.36

**FTE by School Type
FY 23-24**



OCPS
Other Instructional Services Appropriations
2023-24 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 5.46% of the operating budget.

Other Instructional Services

Table 15

Category Description	FY20-21	FY21-22	FY22-23	FY23-24
Academic Competitions	\$ -	\$ 10,420	\$ 50,230	\$ 51,000
Acceleration Initiative	\$ 271,493	\$ 275,730	\$ 227,830	\$ 300,000
Latinos in Action	\$ 38,015	\$ 58,961	\$ 59,659	\$ 65,000
Aspire to Excellence	\$ -	\$ 15,000	\$ 13,201	\$ 15,000
After School Tutorial Program	\$ 186,073	\$ 175,824	\$ 197,806	\$ 340,000
Advanced Placement	\$ 96,188	\$ 134,257	\$ 106,817	\$ 112,421
Dual Enrollment Articulation/Tuition	\$ 4,249,551	\$ 3,879,360	\$ 3,825,085	\$ 3,984,665
Code Of Conduct Printing	\$ -	\$ 15,029	\$ 3,669	\$ 9,349
Turnaround School Supplemental Services	\$ 2,230,530	\$ 585,252	\$ 618,246	\$ 831,470
Commissioner's Academic Challenge	\$ -	\$ 5,197	\$ 2,288	\$ 5,240
Curriculum Development	\$ 48,929	\$ 82,221	\$ 82,349	\$ 100,843
SRO Training & Supervision	\$ 1,520,773	\$ 1,096,774	\$ 2,717,620	\$ 2,175,000
District-wide Athletics	\$ -	\$ 8,100	\$ 46,580	\$ 68,100
Dropout Programs Contracted Child Care	\$ 117,270	\$ 191,912	\$ 150,667	\$ 146,850
Dropout Programs Contracted Nursing Services	\$ 38,000	\$ -	\$ -	\$ -
Dropout Programs Teen Parent Hourly	\$ 3,594	\$ 2,615	\$ 1,019	\$ 2,237
Suspension Center Support	\$ -	\$ 290,000	\$ 290,000	\$ 290,000
ESOL Endorsement Materials	\$ 16,348	\$ 4,726	\$ 2,746	\$ 7,940
ESOL Student Tests	\$ 129,960	\$ 59,000	\$ 129,966	\$ 130,000
Music Association Membership and Performance	\$ 87,895	\$ 127,640	\$ 141,069	\$ 155,012
Hearing Officer Student Discipline	\$ 22,480	\$ 27,729	\$ 33,459	\$ 50,000
Hearing/Vision Impaired Services	\$ 146,578	\$ 278,419	\$ 233,508	\$ 215,000
Instructional Materials(Dual Enrollment)	\$ -	\$ 1,322,148	\$ 959,625	\$ 1,140,886
Instructional Materials (Central Adoption)	\$ 23,588,277	\$ 20,049,903	\$ 13,486,789	\$ 18,976,320
Instructional Materials (Redistribution)	\$ 54,636	\$ 207,736	\$ 65,784	\$ 185,000
Digital Classrooms	\$ 85,416	\$ 177,971	\$ 16,302	\$ -
DCL Support	\$ 7,557,303	\$ 6,714,655	\$ 5,184,793	\$ 7,218,772
Music Itinerant Teachers	\$ 685,275	\$ 673,511	\$ 690,264	\$ 744,927
Pre-School Handicapped PEC Supplement	\$ 90,652	\$ 54,355	\$ 39,456	\$ 46,318
Speech & Language Therapists	\$ 15,198,002	\$ 15,449,225	\$ 16,082,163	\$ 17,332,882
Summer School Elementary ESY	\$ 59,504	\$ -	\$ -	\$ 5,596,247
Summer School Extended Contracts	\$ 2,402,306	\$ 922,064	\$ -	\$ 3,372,017
Summer School High	\$ 812,218	\$ 110,976	\$ 122,076	\$ 2,640,120
Summer School Middle	\$ 13,191	\$ -	\$ -	\$ 2,072,271
Summer School Special Centers	\$ 352,973	\$ 953,000	\$ 953,000	\$ 3,154,160
Summer Reading Camp (3rd Grade)	\$ 92,022	\$ -	\$ -	\$ 1,541,161
Summer School Transportation	\$ 14,077	\$ -	\$ -	\$ 1,788,828
Summer SRO's	\$ -	\$ -	\$ -	\$ 629,963
Summer Professional Development	\$ 92,523	\$ -	\$ -	\$ -
Teacher Training	\$ 212,868	\$ 232,591	\$ 197,422	\$ 250,000
Textbook Adoption	\$ 9,787	\$ 4,272	\$ 21,472	\$ 37,530
Orange Freshmen Experience	\$ 14,523	\$ 7,156	\$ 15,950	\$ 18,887
Translation Services	\$ 210,436	\$ 304,352	\$ 387,096	\$ 429,000
United Arts in Education	\$ 527,135	\$ 549,000	\$ 549,000	\$ 626,138
United Arts Transportation	\$ -	\$ 125,745	\$ 375,169	\$ 540,000
Social Workers	\$ 4,429,133	\$ 4,497,611	\$ 4,538,488	\$ 4,771,290
Psychologists	\$ 3,018,762	\$ 3,008,988	\$ 3,102,776	\$ 3,245,936
Mental Health Assistance	\$ 6,378,026	\$ 7,751,431	\$ 9,180,852	\$ 10,144,655
Itinerant Teachers	\$ 2,677,038	\$ 2,421,193	\$ 2,429,935	\$ 3,087,577
PT/OT Services	\$ 2,467,533	\$ 2,702,158	\$ 4,144,667	\$ 4,470,505
Teacher Mentor Program	\$ 563,032	\$ 595,468	\$ 703,270	\$ 677,000
ESOL Certification Training	\$ 152,978	\$ 151,800	\$ 138,773	\$ 160,000

Other Instructional Services

Table 15

Category Description	FY20-21	FY21-22	FY22-23	FY23-24
School Performance Monitoring	\$ 1,977,617	\$ 2,447,520	\$ 2,370,517	\$ 3,160,338
Recruitment, Retention, & Bonus	\$ 1,561,715	\$ 3,631,757	\$ 3,756,502	\$ 4,889,518
Reading Training, Materials & Consultants	\$ 206,970	\$ 211,742	\$ 93,712	\$ 223,243
Accreditation Dues	\$ 285,500	\$ 260,800	\$ 270,600	\$ 263,700
Destiny Library Management Web Based Solution	\$ 244,200	\$ 249,300	\$ 251,300	\$ 260,000
Instructional Staff Modification	\$ 801,031	\$ 1,233,940	\$ 919,444	\$ 1,550,640
IB and Cambridge Programs	\$ 113,111	\$ 86,078	\$ 139,808	\$ 115,000
Post-secondary K-12 Support	\$ 1,758,586	\$ 1,686,062	\$ 1,632,068	\$ 1,758,586
Back on Track	\$ 50,800	\$ 109,963	\$ 176,500	\$ 200,000
PSAT/SAT/ACT Testing	\$ 1,233,880	\$ 1,589,384	\$ 1,578,381	\$ 2,155,000
Literacy Plan	\$ 1,094,885	\$ 726,438	\$ 764,367	\$ 850,000
Universal Gifted Screening	\$ 141,750	\$ 116,640	\$ 124,200	\$ 141,750
Teacher Classroom Supply Assistance Program	\$ -	\$ -	\$ -	\$ 4,000,800
Total	\$ 90,433,346	\$ 88,661,096	\$ 84,396,332	\$ 123,522,090

**OCPS
Central & Regional Units
Appropriations 2023-24 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 10.98% of the operating budget.

Central & Regional Units Appropriations

Table 16

Category Description	FY20-21	FY21-22	FY22-23	FY23-24
School Board	\$ 1,261,564	\$ 1,273,820	\$ 1,401,434	\$ 1,516,864
Office of the Superintendent	\$ 3,569,924	\$ 3,486,871	\$ 4,002,481	\$ 4,662,027
Office of Deputy Superintendent	\$ 6,489,112	\$ 6,791,626	\$ 6,909,689	\$ 7,314,317
Division of Strategy	\$ 3,216,323	\$ 3,209,532	\$ 3,562,345	\$ 4,278,865
Career and Technical Education	\$ 4,333,958	\$ 5,049,412	\$ 5,678,428	\$ 7,584,462
School Choice	\$ 2,755,854	\$ 2,692,534	\$ 2,825,678	\$ 3,133,010
Chief Academic Officer	\$ 11,890,468	\$ 13,722,000	\$ 13,008,966	\$ 15,165,914
Exceptional Student Education	\$ 4,057,173	\$ 5,792,393	\$ 4,696,406	\$ 5,191,299
Fiscal Services	\$ 7,761,739	\$ 8,005,219	\$ 8,170,285	\$ 8,878,298
Facilities Services	\$ 88,990,626	\$ 93,085,065	\$ 59,257,602	\$ 66,875,499
Operations Services	\$ 67,715,485	\$ 75,784,329	\$ 85,201,776	\$ 93,761,542
Information Technology Services	\$ 12,236,961	\$ 13,198,074	\$ 11,919,801	\$ 14,024,656
Chief of Staff	\$ 7,068,624	\$ 7,039,686	\$ 7,584,685	\$ 8,281,221
Chief of Communications	\$ 3,305,974	\$ 3,508,628	\$ 3,579,086	\$ 4,066,390
Utilities	\$ 9,577,318	\$ 10,278,799	\$ 10,390,715	\$ 9,888,842
Cap Proj Costs Reflected GF	\$ (6,799,175)	\$ (5,320,273)	\$ (5,144,922)	\$ (6,255,695)
Total	\$ 227,431,926	\$ 247,597,715	\$ 223,044,455	\$ 248,367,512

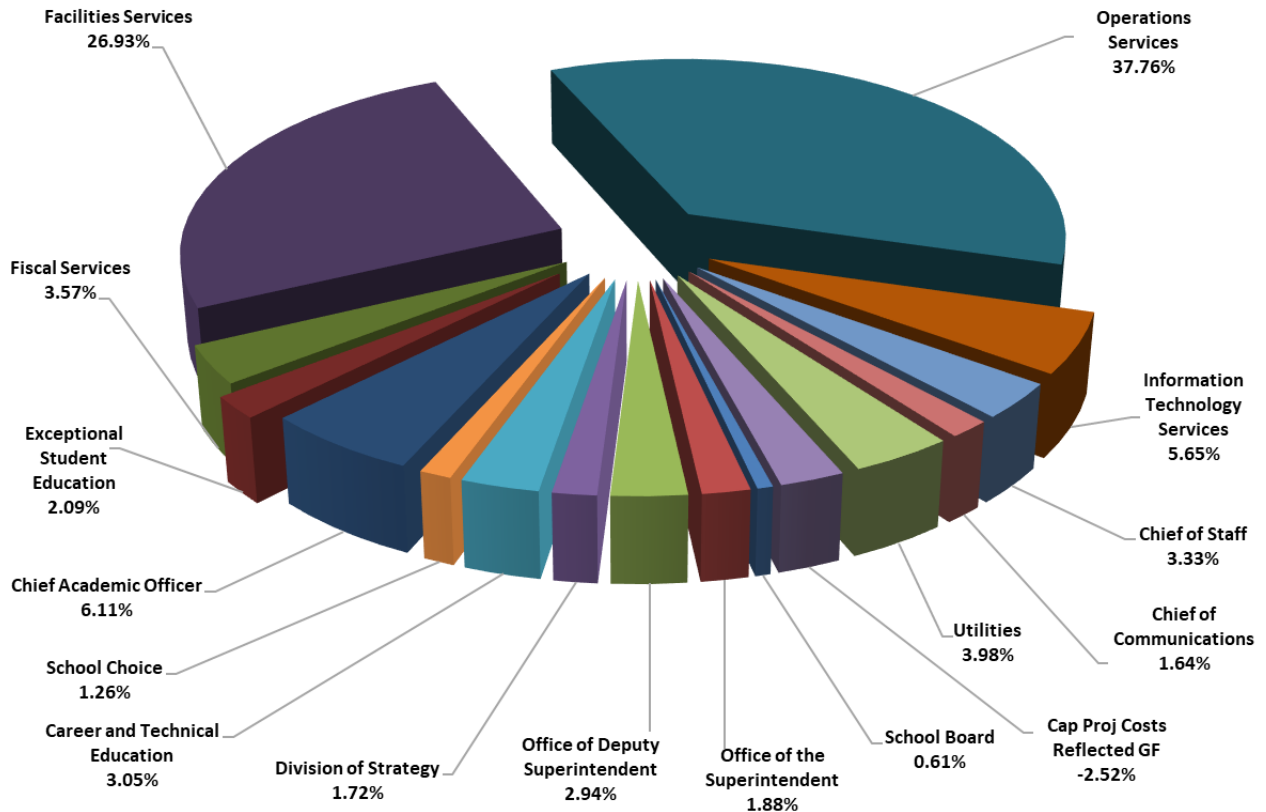
Central & Regional Units Appropriations Per Student

Table 17

Category Description	FY20-21	FY21-22	FY22-23	FY23-24
School Board	\$ 6.06	\$ 6.11	\$ 6.63	\$ 6.63
Office of the Superintendent	\$ 17.16	\$ 16.72	\$ 18.94	\$ 20.38
Office of Deputy Superintendent	\$ 31.19	\$ 32.56	\$ 32.69	\$ 31.98
Division of Strategy	\$ 15.46	\$ 15.39	\$ 16.85	\$ 18.71
Career and Technical Education	\$ 20.83	\$ 24.21	\$ 26.87	\$ 33.16
School Choice	\$ 13.25	\$ 12.91	\$ 13.37	\$ 13.70
Chief Academic Officer	\$ 57.16	\$ 65.79	\$ 61.55	\$ 66.31
Exceptional Student Education	\$ 19.50	\$ 27.77	\$ 22.22	\$ 22.70
Fiscal Services	\$ 37.31	\$ 38.38	\$ 38.65	\$ 38.82
Facilities Services	\$ 427.79	\$ 446.32	\$ 280.35	\$ 292.40
Operations Services	\$ 325.51	\$ 363.37	\$ 403.10	\$ 409.95
Information Technology Services	\$ 58.82	\$ 63.28	\$ 56.39	\$ 61.32
Chief of Staff	\$ 33.98	\$ 33.75	\$ 35.88	\$ 36.21
Chief of Communications	\$ 15.89	\$ 16.82	\$ 16.93	\$ 17.78
Utilities	\$ 46.04	\$ 49.28	\$ 49.16	\$ 43.24
Cap Proj Costs Reflected GF	\$ (32.68)	\$ (25.51)	\$ (24.34)	\$ (27.35)
Total	\$ 1,093.28	\$ 1,187.18	\$ 1,055.24	\$ 1,085.92

Central & Regional Units Appropriations Per Student

FY 23-24



**OCPS
District-wide Appropriations
2023-24 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 the district external audit, software maintenance fees, substitute teachers, business system improvements, unemployment compensation and bank service charges. District-wide appropriations account for 1.62% of the operating budget.

District-wide Appropriations

Table 18

Category Description	FY20-21	FY21-22	FY22-23	FY23-24
Annual Leave Payout*	\$ 1,227,716	\$ 970,750	\$ 956,123	\$ 1,462,649
Bank Service Chgs/Fees	\$ 310,496	\$ 235,223	\$ 387,008	\$ 350,000
Boiler Inspections	\$ -	\$ 220	\$ -	\$ 500
Budget Advertisement	\$ 3,492	\$ 3,093	\$ 3,492	\$ 4,200
CO & DS	\$ 114,992	\$ 119,940	\$ 123,633	\$ 118,798
COPS Annual Fees	\$ 61	\$ 61	\$ 61	\$ 62
District External Audit	\$ 261,250	\$ 209,575	\$ 162,940	\$ 228,248
District-Wide Drug Testing*	\$ -	\$ -	\$ 38,384	\$ 50,000
District-Wide Fit for Duty Testing*	\$ 25,164	\$ 40,278	\$ 39,060	\$ 76,508
Employee Assistance Program*	\$ 122,815	\$ 122,815	\$ 130,173	\$ 140,000
Employee Recognition Program*	\$ 69,423	\$ 76,996	\$ 103,591	\$ 125,000
FDLE Background Checks Volunteers*	\$ 25,032	\$ 116,088	\$ 141,696	\$ 140,000
Interscholastic Athletic Insurance	\$ 557,989	\$ 579,924	\$ 562,826	\$ 580,000
Loss Fund*	\$ 13,454,144	\$ 15,117,096	\$ 18,196,279	\$ 20,442,797
Merit Pay-CTA Contract	\$ 99,860	\$ 99,892	\$ 99,800	\$ 100,000
Printing CTA Contract	\$ 2,900	\$ 3,407	\$ 4,379	\$ 4,380
Printing OESPA Contract	\$ 2,900	\$ 3,407	\$ 4,379	\$ 4,380
Property Adjustment Board	\$ 176,418	\$ 168,805	\$ 210,949	\$ 189,600
School Internal Account Audits	\$ 154,300	\$ 160,950	\$ 180,300	\$ 184,000
Sick Leave Accumulation Payout*	\$ 9,190,985	\$ 9,129,563	\$ 6,965,288	\$ 8,770,764
Sick Leave Bank Usage Charges*	\$ 1,708,794	\$ 1,306,020	\$ 1,347,168	\$ 1,416,425
Sonitrol Security System & Contract	\$ 572,400	\$ 572,400	\$ 572,400	\$ 606,744
Fire Alarm Monitoring	\$ 39,039	\$ 37,478	\$ 41,569	\$ 40,873
Security System Maintenance	\$ 136,227	\$ 392,841	\$ 556,933	\$ 692,289
Payroll Adjustments	\$ 236,299	\$ 80,436	\$ (80,404)	\$ 30,000
Substitute Teachers	\$ 207,636	\$ 2,833,508	\$ 7,716,751	\$ 6,500,000
Suspensions with Pay*	\$ 740,795	\$ 871,027	\$ 975,795	\$ 862,539
Tangible Property Inventory Verification	\$ 50,415	\$ 50,740	\$ 45,640	\$ 48,932
Temporary Help	\$ 50,302	\$ 84,625	\$ 22,367	\$ 42,000
Traffic Safety	\$ 8,226	\$ -	\$ 39,099	\$ 45,600
Unemploy Compensation*	\$ 2,156,489	\$ 54,392	\$ 320,627	\$ 85,568
Cobra,FSA & Retire Health*	\$ 106,348	\$ 117,478	\$ 96,099	\$ 106,642
Business System Improvements	\$ 3,221,108	\$ 3,137,936	\$ 3,403,928	\$ 2,787,936
Curriculum & Instruction Portfolio	\$ 360,000	\$ 350,000	\$ 360,000	\$ 360,000
Worker's Compensation Testing	\$ 8,878	\$ 6,710	\$ 2,898	\$ 25,000
Joint Use Projects	\$ 111,039	\$ 16,119	\$ 112,569	\$ 132,985
Interlocal Agrmnt-Prop Appraiser & GIS Maint	\$ 33,600	\$ 10,000	\$ 5,000	\$ 38,600
Re-fingerprinting of Current Employees*	\$ 217,050	\$ 274,805	\$ 319,293	\$ 275,000
Software Maintenance Fees	\$ 14,574,021	\$ 16,271,395	\$ 17,079,136	\$ 22,934,556
Property Due Diligence	\$ 139,349	\$ 30,932	\$ 276,871	\$ 490,000
HR Applicant Support	\$ 78,924	\$ 23,900	\$ 47,900	\$ 67,332
Sub-Total District Wide Costs	\$ 50,606,866	\$ 53,718,320	\$ 61,630,322	\$ 70,619,231
Less Other Personnel Costs*	\$ (24,279,441)	\$ (21,734,136)	\$ (30,890,274)	\$ (34,012,216)
Total	\$ 26,327,425	\$ 31,984,185	\$ 30,740,048	\$ 36,607,014

* Line items charged through Other Personnel Costs

**OCPS
General Fund Capital Projects
2023-24 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 1.22% of the operating budget.

General Fund Capital Projects

Table 19

Category Description	FY20-21	FY21-22	FY22-23	FY23-24
Portable Leasing & Repairs	\$ 13,106,590	\$ 12,195,236	\$ 9,946,170	\$ 9,559,058
Chief Facilities Office	\$ 699,123	\$ 542,307	\$ 799,113	\$ 1,050,729
Facilities Services Construction	\$ 1,807,212	\$ 1,981,100	\$ 1,670,836	\$ 1,929,243
Facilities Services Real Estate Management	\$ 488,206	\$ 435,764	\$ 426,665	\$ 555,504
Facilities Programs, Building Code Compliance Office	\$ 1,100,005	\$ 1,057,506	\$ 961,881	\$ 1,126,341
Facilities Construction Planning	\$ 120,659	\$ -	\$ -	\$ -
Facilities Planning	\$ 264,126	\$ 232,971	\$ 237,711	\$ 354,313
Facilities Capital Renewal and Portables	\$ 1,306,194	\$ 31,964	\$ 30,245	\$ -
Procurement Services and Facilities Construction Contracting	\$ 851,371	\$ 869,975	\$ 842,238	\$ 1,053,411
Business Opportunity Office	\$ 162,280	\$ 168,687	\$ 176,233	\$ 186,154
Local Maintenance	\$ 10,148,176	\$ 8,677,292	\$ 10,259,811	\$ 11,856,559
Total	\$ 30,053,942	\$ 26,192,801	\$ 25,350,903	\$ 27,671,311

OCPS
Non-Recurring Appropriations
2023-24 Fiscal Year

Table 20 reflects the requirement in the Board's Policies that non-recurring revenues cannot be used for recurring purposes. The source of funds referred to here is unappropriated balances from the prior year, thus representing non-recurring sources. These appropriations account for approximately 3.63% of the operating budget.

Non-Recurring Appropriations

Table 20

Category Description	FY20-21	FY21-22	FY22-23	FY23-24
FY 2023-2024 Non-Recurring Appropriations				
Additional Days for New & Renovated Schools				622,500
Reorganization & Equipment				150,000
ITG Portfolio-Teaching and Learning				5,146,315
ITG Portfolio-Business				2,426,827
Instructional Materials				14,192,527
Security-Temporary Services				62,000
Distribution Services				207,250
Professional and Digital Device Services				5,000
Teacher Recruitment Program				199,159
Maintenance Contractual Services				2,680,000
Environmental Testing				70,544
ThoughtExchange Platform				118,000
School Safety and Security				50,000
Algebra Tutoring Pilot				1,575,000
Employee Retention				48,674,951
Code Compliance				300,000
FY 2022-2023 Non-Recurring Appropriations				
Additional Days for New & Renovated Schools			150,764	
Reorganization & Equipment			94,125	
ITG Portfolio-Teaching and Learning			999,837	
ITG Portfolio-Business			48,257	
Security-Temporary Services			389,920	
Professional and Digital Device Services			354,525	
Maintenance Contractual Services			2,386,654	
Pre-K ESE Devices, Classrooms and Curriculum			816,270	
School Safety and Security			96,343	
Digital Devices			2,096,224	
Teacher Recruitment Program			2,748,786	
Environmental Testing			23,236	
Vehicles			32,992	
Hurricanes			12,572,479	
FY 2021-2022 Non-Recurring Appropriations				
Additional Days for New & Renovated Schools		175,098		
Reorganization & Equipment		4,643		
Facilities Condition Assessment		94,703		
ITG Portfolio-Teaching and Learning		2,698,155		
ITG Portfolio-Business		102,336		
Digital Curriculum		52,603		
Student Support		11,978		
Teacher Recruitment Program		2,727,865		
Security-Temporary Services		7,661		
Professional Services		50,451		
Athletic Bleacher Rentals		33,015		
Vehicles		169,368		
Reapportionment		30,503		
School Safety and Security		87,572		
Professional Development		68,933		
Environmental Testing		46,451		
Code Compliance		225,741		
Automated External Defibrillator		47,116		
COVID-19 Pandemic		3,202		

Non-Recurring Appropriations

Table 20

Category Description	FY20-21	FY21-22	FY22-23	FY23-24
FY 2020-2021 Non-Recurring Appropriations				
Additional Days for New & Renovated Schools	186,170			
Supplies and Equipment	8,270			
ITG Portfolio-Teaching and Learning	4,676,509			
ITG Portfolio-Business	7,025,328			
Digital Curriculum	12,511			
Teacher Recruitment Program	1,994,625			
Security-Temporary Services	51,656			
Professional Service	79,938			
Instructional Programs	226,973			
Athletic Bleacher Rentals	4,401			
School Safety and Security	175,095			
Professional Development	143,377			
Retention Program	234,348			
Hurricane Irma	69,630			
COVID-19 Pandemic	7,724,255			
Sub-Total	\$ 22,613,086	\$ 6,637,393	\$ 22,810,411	\$ 76,480,073
To Allocate	\$ -	\$ -	\$ -	\$ 5,740,956
TOTAL	22,613,086	6,637,393	22,810,411	82,221,029

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

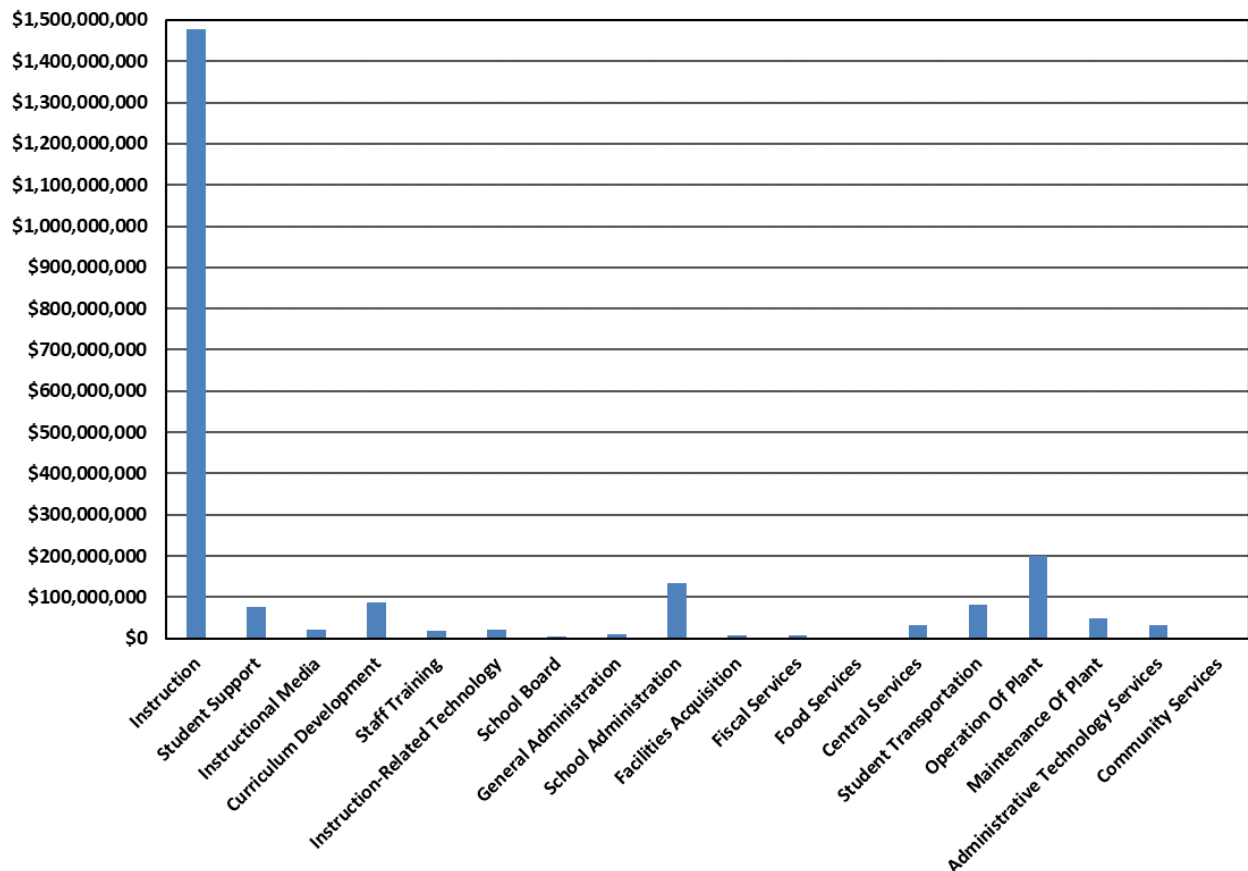
Total Operating Expenditures By Function

Table 21

Function	FY20-21	FY21-22	FY22-23	FY23-24
Instruction	\$ 1,120,162,547	\$ 1,159,590,726	\$ 1,178,939,077	\$ 1,478,485,819
Student Support	\$ 72,628,293	\$ 76,524,448	\$ 72,286,058	\$ 75,283,448
Instructional Media	\$ 16,990,643	\$ 18,048,407	\$ 18,756,263	\$ 21,120,357
Curriculum Development	\$ 57,948,387	\$ 59,153,750	\$ 59,464,649	\$ 87,762,759
Staff Training	\$ 24,667,663	\$ 26,197,722	\$ 26,967,767	\$ 19,749,392
Instruction-Related Technology	\$ 12,846,617	\$ 12,262,119	\$ 11,932,572	\$ 19,799,082
School Board	\$ 4,636,303	\$ 4,664,798	\$ 4,941,256	\$ 5,634,231
General Administration	\$ 7,920,095	\$ 8,821,818	\$ 9,516,319	\$ 10,695,844
School Administration	\$ 115,601,632	\$ 118,703,514	\$ 123,764,044	\$ 133,105,107
Facilities Acquisition	\$ 10,689,767	\$ 6,910,634	\$ 15,491,666	\$ 6,745,694
Fiscal Services	\$ 7,065,591	\$ 7,213,901	\$ 7,523,957	\$ 8,311,430
Food Services	\$ -	\$ 6,730,997	\$ 302,493	\$ -
Central Services	\$ 23,739,469	\$ 25,275,092	\$ 27,775,767	\$ 31,725,955
Student Transportation	\$ 56,832,410	\$ 66,024,355	\$ 78,435,138	\$ 82,299,436
Operation Of Plant	\$ 154,693,753	\$ 158,646,487	\$ 185,618,632	\$ 200,891,196
Maintenance Of Plant	\$ 34,261,604	\$ 33,598,127	\$ 37,858,162	\$ 48,209,938
Administrative Technology Services	\$ 37,502,933	\$ 30,495,926	\$ 28,516,847	\$ 32,777,296
Community Services	\$ 524,140	\$ 944,968	\$ 966,123	\$ 290,000
Total	\$ 1,758,711,847	\$ 1,819,807,789	\$ 1,889,056,788	\$ 2,262,886,984

Total Operating Expenditures By Function

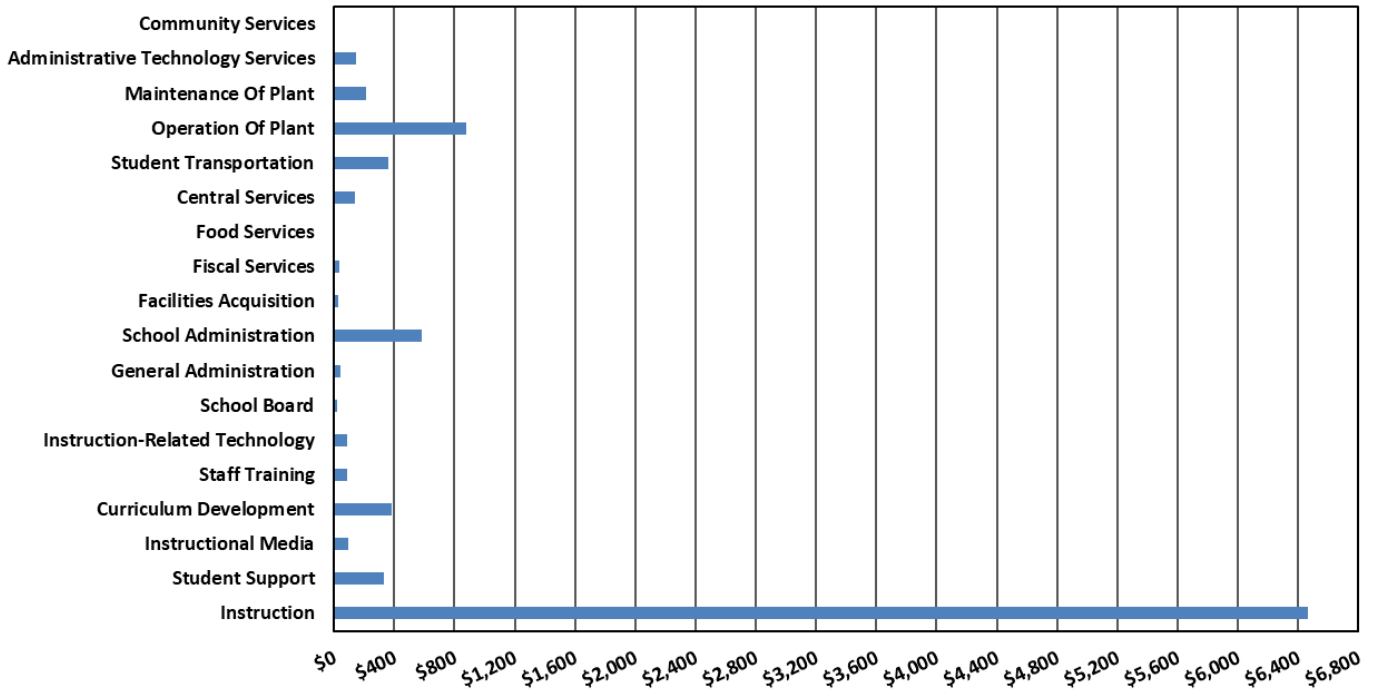
FY 23-24



Operating Expenditures By Function Per Student
Table 22

Function	FY20-21	FY21-22	FY22-23	FY23-24
Instruction	\$ 5,384.71	\$ 5,559.98	\$ 5,577.65	\$ 6,464.30
Student Support	\$ 349.13	\$ 366.92	\$ 341.99	\$ 329.16
Instructional Media	\$ 81.68	\$ 86.54	\$ 88.74	\$ 92.34
Curriculum Development	\$ 278.56	\$ 283.63	\$ 281.33	\$ 383.72
Staff Training	\$ 118.58	\$ 125.61	\$ 127.59	\$ 86.35
Instruction-Related Technology	\$ 61.75	\$ 58.79	\$ 56.45	\$ 86.57
School Board	\$ 22.29	\$ 22.37	\$ 23.38	\$ 24.63
General Administration	\$ 38.07	\$ 42.30	\$ 45.02	\$ 46.76
School Administration	\$ 555.71	\$ 569.16	\$ 585.54	\$ 581.97
Facilities Acquisition	\$ 51.39	\$ 33.13	\$ 73.29	\$ 29.49
Fiscal Services	\$ 33.96	\$ 34.59	\$ 35.60	\$ 36.34
Food Services	\$ -	\$ 32.27	\$ 1.43	\$ -
Central Services	\$ 114.12	\$ 121.19	\$ 131.41	\$ 138.71
Student Transportation	\$ 273.20	\$ 316.57	\$ 371.08	\$ 359.83
Operation Of Plant	\$ 743.63	\$ 760.67	\$ 878.18	\$ 878.35
Maintenance Of Plant	\$ 164.70	\$ 161.10	\$ 179.11	\$ 210.79
Administrative Technology Services	\$ 180.28	\$ 146.22	\$ 134.92	\$ 143.31
Community Services	\$ 2.52	\$ 4.53	\$ 4.57	\$ 1.27
Total	\$ 8,454.27	\$ 8,725.57	\$ 8,937.27	\$ 9,893.90

Operating Expenditures By Function Per Student
FY 23-24

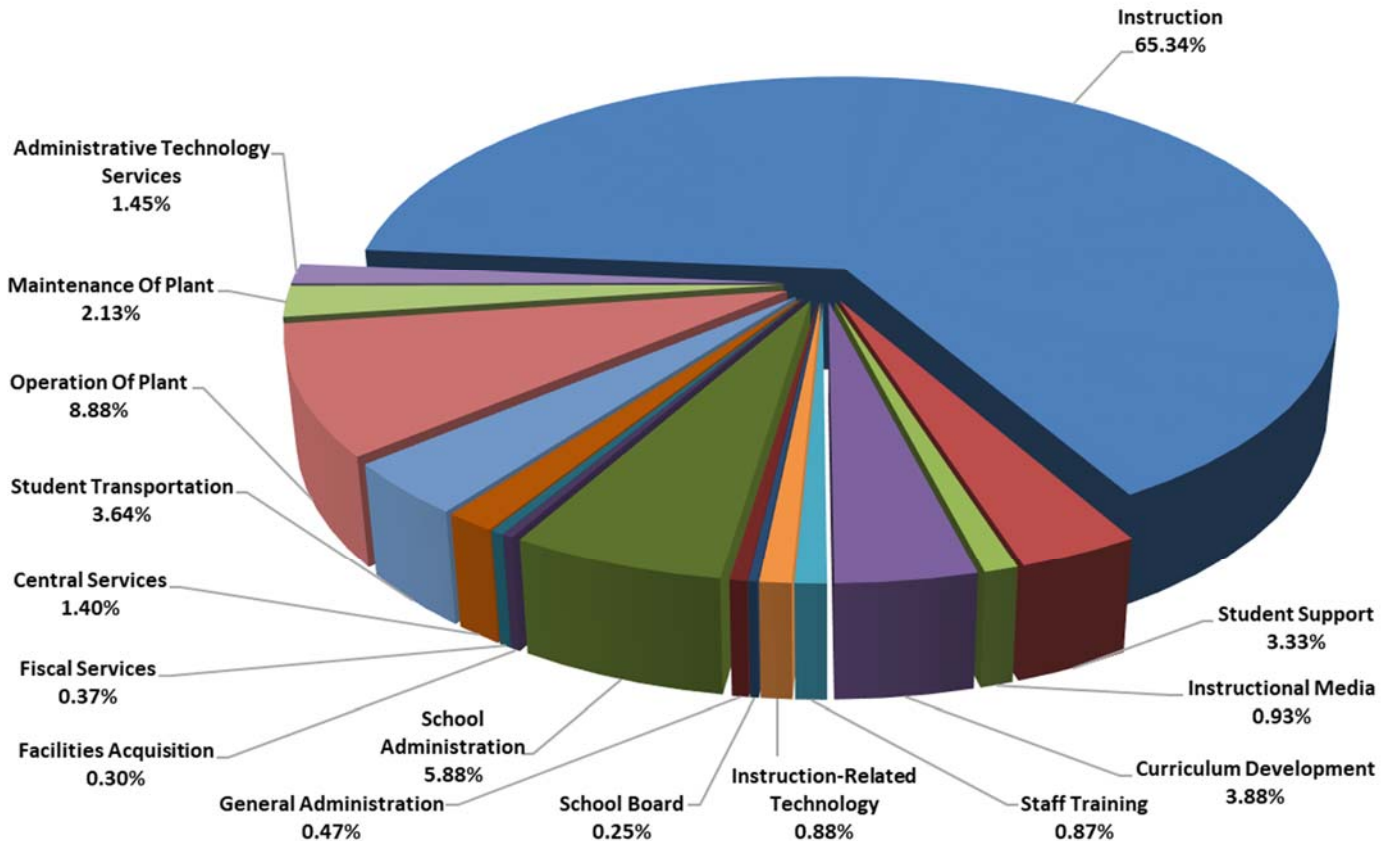


Operating Expenditures By Function Per Student As A Percent Of Total Expenditures Per Student

Table 23

Function	FY20-21	FY21-22	FY22-23	FY23-24
Instruction	63.69%	63.72%	62.41%	65.34%
Student Support	4.13%	4.21%	3.83%	3.33%
Instructional Media	0.97%	0.99%	0.99%	0.93%
Curriculum Development	3.29%	3.25%	3.15%	3.88%
Staff Training	1.40%	1.44%	1.43%	0.87%
Instruction-Related Technology	0.73%	0.67%	0.63%	0.87%
School Board	0.26%	0.26%	0.26%	0.25%
General Administration	0.45%	0.48%	0.50%	0.47%
School Administration	6.57%	6.52%	6.55%	5.88%
Facilities Acquisition	0.61%	0.38%	0.82%	0.30%
Fiscal Services	0.40%	0.40%	0.40%	0.37%
Food Services	0.00%	0.37%	0.02%	0.00%
Central Services	1.35%	1.39%	1.47%	1.40%
Student Transportation	3.23%	3.63%	4.15%	3.64%
Operation Of Plant	8.80%	8.72%	9.83%	8.88%
Maintenance Of Plant	1.95%	1.85%	2.00%	2.13%
Administrative Technology Services	2.13%	1.68%	1.51%	1.45%
Community Services	0.03%	0.05%	0.05%	0.01%
Total	100.00%	100.00%	100.00%	100.00%

**Operating Expenditures by Function Per Student As a Percent of Total Expenditures Per Student
FY 2023-24**



Salaries by Function

Table 24

Function	FY20-21	FY21-22	FY22-23	FY23-24
Instruction	\$ 637,269,723	\$ 661,106,887	\$ 654,115,803	\$ 754,493,133
Student Support	\$ 51,925,001	\$ 55,346,059	\$ 51,765,095	\$ 51,287,869
Instructional Media	\$ 11,567,729	\$ 12,337,396	\$ 12,508,031	\$ 14,164,062
Curriculum Development	\$ 40,762,900	\$ 41,677,935	\$ 41,052,907	\$ 61,279,517
Staff Training	\$ 17,561,558	\$ 17,633,863	\$ 17,470,090	\$ 14,080,438
Instruction-Related Technology	\$ 8,926,617	\$ 8,619,434	\$ 8,183,917	\$ 9,460,970
School Board	\$ 2,437,371	\$ 2,460,377	\$ 2,604,786	\$ 2,862,094
General Administration	\$ 5,173,076	\$ 5,657,509	\$ 5,921,610	\$ 6,546,846
School Administration	\$ 78,434,927	\$ 80,374,834	\$ 81,769,640	\$ 88,371,877
Facilities Acquisition	\$ 4,986,287	\$ 4,048,697	\$ 3,768,719	\$ -
Fiscal Services	\$ 4,635,537	\$ 4,750,452	\$ 4,739,065	\$ 5,426,726
Food Services	\$ -	\$ 6,260,750	\$ 258,635	\$ -
Central Services	\$ 12,487,922	\$ 12,561,372	\$ 12,946,313	\$ 14,641,380
Student Transportation	\$ 33,619,097	\$ 35,781,056	\$ 39,034,184	\$ 46,302,365
Operation Of Plant	\$ 41,867,143	\$ 44,418,296	\$ 48,168,457	\$ 65,652,621
Maintenance Of Plant	\$ 13,622,178	\$ 14,123,778	\$ 13,618,982	\$ 17,380,352
Administrative Technology Services	\$ 7,016,970	\$ 6,966,838	\$ 6,934,463	\$ 7,261,425
Community Services	\$ 43,574	\$ 131,233	\$ 10,116	\$ -
Total Salaries	\$ 972,337,611	\$ 1,014,256,765	\$ 1,004,870,813	\$ 1,159,211,677

OCPS
Adopted Capital Outlay Budget
2023-2024 Fiscal Year and Long Range Capital Improvement Plan
September 12, 2023

The FY2024 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 four Technical College Campuses.

Beginning in FY2024 through FY2033, the Plan funds 13 new schools through revenues from local sources, impact fees, and property and sales taxes. This Plan includes 9 elementary schools, 3 middle schools and 1 high school 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 FY2024 total \$3.1 billion.

This budget proposes to spend \$1.2 billion for capital renewal, comprehensive, and districtwide construction. Also included is \$101.9 million to address life and safety needs, site improvements, as well as security and environmental projects.

Additional new school construction, site acquisition, functional equity needs, and Certificates of Participation payments total \$597.8 million.

The areas of existing schools, new schools, replacement schools, and future sites account for 88% of the total capital appropriations. In addition, 12% is budgeted for:

	<u>Millions</u>
Technology Portfolio	\$ 4.1
Portable Moves & Installations	\$ 39.2
Portable Leasing	\$ 8.9
Digital Technology Replacement	\$ 39.5
Maintenance Transfer/Transfer Out	\$ 80.8
Districtwide Painting	\$ 6.4
Ancillary	\$ 31.1
Buses, Vehicles and Equipment	\$ 45.1
Charter Schools	<u>\$ 12.5</u>
Total	\$ 267.7

Also, \$70.5 million is earmarked for transfer to the reserve for future capital renewal requirements. The capital renewal reserve is an annual amount required to fund anticipated system replacements for all school buildings.

The contingency reserve is established at \$32.7 million. This is 10% of property tax revenue in compliance with School Board Policy.

Finally, the reserve for future capital projects is \$839.7 million.

2023-2024 Fiscal Year District Capital Outlay Revenue and Other Sources

September 12, 2023

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. The State, however, continues to provide a PECO maintenance allocation to charter schools that is sent to the district as pass through funds.

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 FY2024 Adopted Capital Outlay Budget and Long Range Capital Improvement Plan reflect the long term impacts of inflation. Revenues will continue to 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 recent legislation, a portion of the funds derived from the capital improvement millage is 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 12, 2023**

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	Wedgfield 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	Horizon HS	2021
25	Village Park ES	2021
26	Lake Buena Vista HS	2021
27	Hamlin ES	2022
28	Panther Lake ES	2022
29	Stonewyck ES	2022
30	Kelly Park School	2022
31	Hamlin MS	2022
32	Water Spring MS	2023
33	129-M-SE-2	2024
34	50-H-SE-2	2024
35	47-E-W-4	2024
36	97-E-SE-2	2025
37	130-E-SE-2	2025
38	126-E-W-4	2026
39	105-E-SW-4	2027
40	112-E-SE-3	2029
41	134-E-N-7	2029
42	48-M-SW-4	2030
43	58-E-SE-2	2030
44	56-M-SE-2	2031
45	124-E-W-4	2032

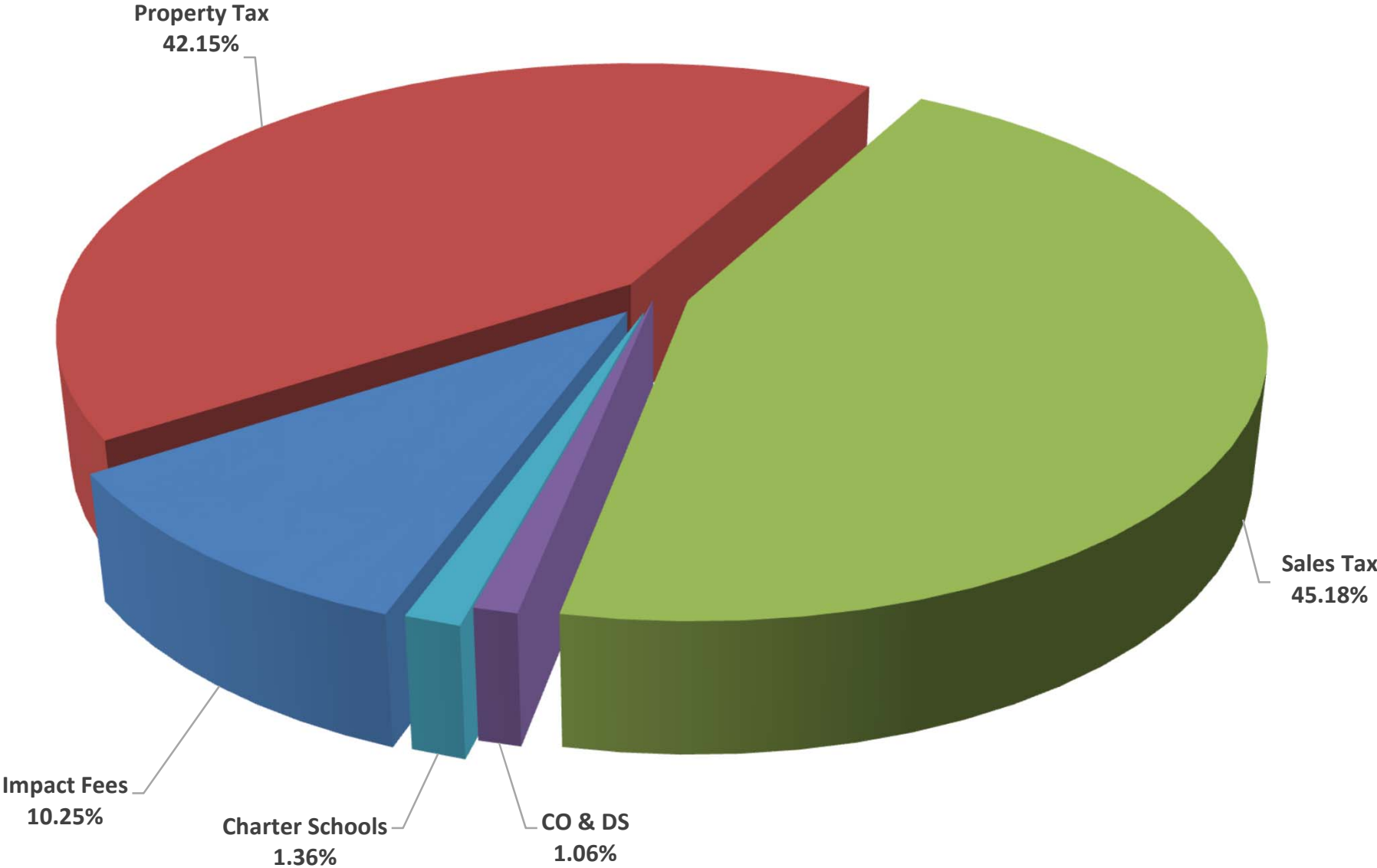
**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 12, 2023**

	Adopted Fiscal Year 2024	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028
Revenues & Projects					
Local Sources					
Impact Fees	\$ 79,486,740	\$ 79,884,174	\$ 80,283,595	\$ 80,685,013	\$ 81,088,438
Property Tax	\$ 326,876,713	\$ 330,145,480	\$ 333,446,934	\$ 335,114,169	\$ 336,789,740
Sales Tax	\$ 350,391,476	\$ 360,903,220	\$ 184,962,900	\$ -	\$ -
Sales Of Fixed Assets - Other	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Sources	\$ 756,754,928	\$ 770,932,874	\$ 598,693,430	\$ 415,799,182	\$ 417,878,178
State Sources					
CO & DS	\$ 8,237,754	\$ 8,237,754	\$ 8,237,754	\$ 8,237,754	\$ 8,237,754
PECO-Construction	\$ -	\$ -	\$ -	\$ -	\$ -
PECO-Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Class Size/Other State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
State Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Sit Award	\$ -	\$ -	\$ -	\$ -	\$ -
Charter Schools	\$ 10,517,167	\$ -	\$ -	\$ -	\$ -
Class Size Prior Year Approp	\$ -	\$ -	\$ -	\$ -	\$ -
Total State Sources	\$ 18,754,921	\$ 8,237,754	\$ 8,237,754	\$ 8,237,754	\$ 8,237,754
COP Proceeds & Other Sources					
Motor Vehicle License Tax Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Anticipated Notes	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates Of Participation	\$ -	\$ -	\$ -	\$ -	\$ -
District Equipment Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ 64,553,500	\$ 70,553,539	\$ 76,553,539	\$ 78,653,539	\$ -
Beginning Fund Balances	\$ 2,257,142,164	\$ 872,411,909	\$ 411,849,724	\$ 337,860,613	\$ 269,504,392
Total COP Proceeds & Other Sources	\$ 2,321,695,664	\$ 942,965,447	\$ 488,403,263	\$ 416,514,152	\$ 269,504,392
Total Revenue & Other Sources	\$ 3,097,205,514	\$ 1,722,136,075	\$ 1,095,334,447	\$ 840,551,089	\$ 695,620,324

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 12, 2023**

	Planned Fiscal Year 2029	Planned Fiscal Year 2030	Planned Fiscal Year 2031	Planned Fiscal Year 2032	Planned Fiscal Year 2033
Revenues & Projects					
Local Sources					
Impact Fees	\$ 81,493,880	\$ 81,901,350	\$ 82,310,856	\$ 82,722,411	\$ 83,136,023
Property Tax	\$ 338,473,689	\$ 340,166,057	\$ 341,866,887	\$ 343,576,222	\$ 345,294,103
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Of Fixed Assets - Other	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Sources	\$ 419,967,569	\$ 422,067,407	\$ 424,177,744	\$ 426,298,632	\$ 428,430,126
State Sources					
CO & DS	\$ 8,237,754	\$ 8,237,754	\$ 8,237,754	\$ 8,237,754	\$ 8,237,754
PECO-Construction	\$ -	\$ -	\$ -	\$ -	\$ -
PECO-Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Class Size/Other State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
State Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Sit Award	\$ -	\$ -	\$ -	\$ -	\$ -
Charter Schools	\$ -	\$ -	\$ -	\$ -	\$ -
Class Size Prior Year Approp	\$ -	\$ -	\$ -	\$ -	\$ -
Total State Sources	\$ 8,237,754	\$ 8,237,754	\$ 8,237,754	\$ 8,237,754	\$ 8,237,754
COP Proceeds & Other Sources					
Motor Vehicle License Tax Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Anticipated Notes	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates Of Participation	\$ -	\$ -	\$ -	\$ -	\$ -
District Equipment Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balances	\$ 369,707,740	\$ 277,203,048	\$ 219,183,752	\$ 302,272,473	\$ 334,239,064
Total COP Proceeds & Other Sources	\$ 369,707,740	\$ 277,203,048	\$ 219,183,752	\$ 302,272,473	\$ 334,239,064
Total Revenue & Other Sources	\$ 797,913,063	\$ 707,508,209	\$ 651,599,250	\$ 736,808,859	\$ 770,906,944

Capital Sources 2023-2024



**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 12, 2023**

	Adopted Fiscal Year 2024	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028
Districtwide Capital					
Capital Renewal Program	\$ 392,134,861	\$ 194,500,000	\$ 241,000,000	\$ 120,247,665	\$ -
Districtwide Construction	\$ 47,721,348	\$ 39,777,920	\$ 41,369,037	\$ 43,023,798	\$ 44,744,750
Capacity Enhancements	\$ 92,576,037	\$ 7,400,000	\$ -	\$ -	\$ -
Districtwide Painting	\$ 6,398,792	\$ 3,990,000	\$ 4,120,000	\$ 4,630,000	\$ 4,810,000
Site Improvements	\$ 24,344,638	\$ 520,000	\$ 540,800	\$ 562,432	\$ 584,929
CTE/Adult Education Center	\$ 345,561	\$ -	\$ -	\$ -	\$ -
Total Districtwide Capital	\$ 563,521,237	\$ 246,187,920	\$ 287,029,837	\$ 168,463,895	\$ 50,139,679
Comprehensive Needs					
Original Sales Tax List					
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	\$ -	\$ -	\$ -	\$ -	\$ -
34 Discovery MS	\$ -	\$ -	\$ -	\$ -	\$ -

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 12, 2023**

		Planned Fiscal Year 2029	Planned Fiscal Year 2030	Planned Fiscal Year 2031	Planned Fiscal Year 2032	Planned Fiscal Year 2033
	Districtwide Capital					
	Capital Renewal Program	\$ -	\$ -	\$ -	\$ -	\$ -
	Districtwide Construction	\$ 46,534,540	\$ 48,395,922	\$ 50,331,759	\$ 52,345,029	\$ 54,438,830
	Capacity Enhancements	\$ -	\$ -	\$ -	\$ -	\$ -
	Districtwide Painting	\$ 8,950,000	\$ 13,280,000	\$ 13,060,000	\$ 7,390,000	\$ 5,650,000
	Site Improvements	\$ 608,326	\$ 632,660	\$ 657,966	\$ 684,285	\$ 711,656
	CTE/Adult Education Center	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Districtwide Capital	\$ 56,092,867	\$ 62,308,581	\$ 64,049,725	\$ 60,419,314	\$ 60,800,486
	Comprehensive Needs					
	<i>Original Sales Tax List</i>					
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	\$ -	\$ -	\$ -	\$ -	\$ -
34	Discovery MS	\$ -	\$ -	\$ -	\$ -	\$ -

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 12, 2023**

		Adopted Fiscal Year 2024	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028
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	\$ 1,185,333	\$ -	\$ -	\$ -	\$ -
66	Shingle Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
67	Oak Ridge HS	\$ -	\$ -	\$ -	\$ -	\$ -
68	Dommerich ES	\$ -	\$ -	\$ -	\$ -	\$ -
69	Lancaster ES	\$ -	\$ -	\$ -	\$ -	\$ -
70	Brookshire ES	\$ -	\$ -	\$ -	\$ -	\$ -
71	Lake Silver ES	\$ -	\$ -	\$ -	\$ -	\$ -

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 12, 2023**

		Planned Fiscal Year 2029	Planned Fiscal Year 2030	Planned Fiscal Year 2031	Planned Fiscal Year 2032	Planned Fiscal Year 2033
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	\$ -	\$ -	\$ -	\$ -	\$ -
71	Lake Silver ES	\$ -	\$ -	\$ -	\$ -	\$ -

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 12, 2023

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2024	2025	2026	2027	2028
72	Dr. Phillips ES	\$ -	\$ -	\$ -	\$ -	\$ -
73	Ocoee ES	\$ -	\$ -	\$ -	\$ -	\$ -
74	OCPS Academic Center for Excellence	\$ 914,515	\$ -	\$ -	\$ -	\$ -
75	Lake Weston ES	\$ -	\$ -	\$ -	\$ -	\$ -
76	West Orange Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
77	Waterford ES	\$ -	\$ -	\$ -	\$ -	\$ -
78	Cypress Creek HS	\$ 46,163	\$ -	\$ -	\$ -	\$ -
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	\$ 5,795	\$ -	\$ -	\$ -	\$ -
89	Dream Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -
90	Carver MS	\$ 23,440	\$ -	\$ -	\$ -	\$ -
91	Tangelo Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
92	Dover Shores ES	\$ 319,491	\$ -	\$ -	\$ -	\$ -
93	Sally Ride ES	\$ 31,150	\$ -	\$ -	\$ -	\$ -
94	Englewood ES	\$ -	\$ -	\$ -	\$ -	\$ -
95	Audubon Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
96	Oak Hill ES	\$ 5,536	\$ -	\$ -	\$ -	\$ -
97	Washington Shores ES	\$ -	\$ -	\$ -	\$ -	\$ -
98	Lake Como School	\$ 164,719	\$ -	\$ -	\$ -	\$ -
99	Hillcrest ES	\$ -	\$ -	\$ -	\$ -	\$ -
100	Corner Lake MS	\$ 501,381	\$ -	\$ -	\$ -	\$ -
101	Fern Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
102	Rock Lake ES	\$ 32,744	\$ -	\$ -	\$ -	\$ -
103	Durrance ES	\$ -	\$ -	\$ -	\$ -	\$ -
104	Kaley ES	\$ -	\$ -	\$ -	\$ -	\$ -
105	Union Park ES	\$ 540,513	\$ -	\$ -	\$ -	\$ -
106	Pine Hills ES	\$ 71,593	\$ -	\$ -	\$ -	\$ -
107	Hungerford Prep HS	\$ -	\$ -	\$ -	\$ -	\$ -
108	Southwest MS	\$ 972,490	\$ -	\$ -	\$ -	\$ -

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 12, 2023**

		Planned Fiscal Year 2029	Planned Fiscal Year 2030	Planned Fiscal Year 2031	Planned Fiscal Year 2032	Planned Fiscal Year 2033
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	\$ -	\$ -	\$ -	\$ -	\$ -
108	Southwest MS	\$ -	\$ -	\$ -	\$ -	\$ -

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 12, 2023**

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2024	2025	2026	2027	2028
109	Pine Castle ES	\$ -	\$ -	\$ -	\$ -	\$ -
110	Washington Shores PLC	\$ 714,600	\$ -	\$ -	\$ -	\$ -
111	Lake George ES	\$ 228,523	\$ -	\$ -	\$ -	\$ -
112	Cherokee	\$ -	\$ -	\$ -	\$ -	\$ -
113	Silver Pines Academy	\$ 764,489	\$ -	\$ -	\$ -	\$ -
114	Mollie Ray ES	\$ -	\$ -	\$ -	\$ -	\$ -
115	Silver Star Center	\$ -	\$ -	\$ -	\$ -	\$ -
116	Sunrise ES	\$ 392,029	\$ -	\$ -	\$ -	\$ -
117	Ivey Lane ES	\$ -	\$ -	\$ -	\$ -	\$ -
118	Lake Gem ES	\$ 1,002,587	\$ -	\$ -	\$ -	\$ -
119	Deerwood ES	\$ 287,748	\$ -	\$ -	\$ -	\$ -
120	Pershing School	\$ 487,370	\$ -	\$ -	\$ -	\$ -
121	Rolling Hills ES	\$ 521,374	\$ -	\$ -	\$ -	\$ -
122	Meadow Woods ES	\$ 212,577	\$ -	\$ -	\$ -	\$ -
123	Ventura ES	\$ 191,262	\$ -	\$ -	\$ -	\$ -
124	Frangus ES	\$ 74,393	\$ -	\$ -	\$ -	\$ -
125	Winegard ES	\$ 157,409	\$ -	\$ -	\$ -	\$ -
126	Clarcona ES	\$ -	\$ -	\$ -	\$ -	\$ -
127	Maxey ES	\$ 534,704	\$ -	\$ -	\$ -	\$ -
128	Pinar ES	\$ 70,268	\$ -	\$ -	\$ -	\$ -
129	Hungerford ES	\$ 5,578,289	\$ -	\$ -	\$ -	\$ -
130	Hidden Oaks ES	\$ 453,681	\$ -	\$ -	\$ -	\$ -
131	Gateway	\$ -	\$ -	\$ -	\$ -	\$ -
132	Meadow Woods MS	\$ 738,227	\$ -	\$ -	\$ -	\$ -
133	Orange Technical College South	\$ 186,826,158	\$ 7,500,000	\$ -	\$ -	\$ -
134	Orange Technical College West	\$ 48,587,755	\$ -	\$ -	\$ -	\$ -
135	Orange Technical College East	\$ 59,973,690	\$ -	\$ -	\$ -	\$ -
136	Orange Technical College	\$ 18,759,445	\$ -	\$ -	\$ -	\$ -
	Pre-Sales Tax List					
	Three Points ES	\$ 21,772,439	\$ -	\$ -	\$ -	\$ -
	Lakeview MS	\$ 47,028,718	\$ -	\$ -	\$ -	\$ -
	Howard MS	\$ 54,703,637	\$ 3,253,000	\$ -	\$ -	\$ -
	Winter Park HS	\$ 78,915,058	\$ 8,395,000	\$ -	\$ -	\$ -
	Colonial HS	\$ 84,444,236	\$ -	\$ 8,395,000	\$ -	\$ -
	Ocoee MS	\$ 57,983,081	\$ -	\$ 2,400,000	\$ -	\$ -
	Avalon ES	\$ 1,640,670	\$ 20,331,250	\$ 2,000,000	\$ -	\$ -
	Camelot ES	\$ 1,688,751	\$ 20,331,250	\$ 2,000,000	\$ -	\$ -

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 12, 2023**

		Planned Fiscal Year 2029	Planned Fiscal Year 2030	Planned Fiscal Year 2031	Planned Fiscal Year 2032	Planned Fiscal Year 2033
109	Pine Castle ES	\$ -	\$ -	\$ -	\$ -	\$ -
110	Washington Shores PLC	\$ -	\$ -	\$ -	\$ -	\$ -
111	Lake George ES	\$ -	\$ -	\$ -	\$ -	\$ -
112	Cherokee	\$ -	\$ -	\$ -	\$ -	\$ -
113	Silver Pines Academy	\$ -	\$ -	\$ -	\$ -	\$ -
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	Orange Technical College South	\$ -	\$ -	\$ -	\$ -	\$ -
134	Orange Technical College West	\$ -	\$ -	\$ -	\$ -	\$ -
135	Orange Technical College East	\$ -	\$ -	\$ -	\$ -	\$ -
136	Orange Technical College	\$ -	\$ -	\$ -	\$ -	\$ -
	Pre-Sales Tax List					
	Three Points ES	\$ -	\$ -	\$ -	\$ -	\$ -
	Lakeview MS	\$ -	\$ -	\$ -	\$ -	\$ -
	Howard MS	\$ -	\$ -	\$ -	\$ -	\$ -
	Winter Park HS	\$ -	\$ -	\$ -	\$ -	\$ -
	Colonial HS	\$ -	\$ -	\$ -	\$ -	\$ -
	Ocoee MS	\$ -	\$ -	\$ -	\$ -	\$ -
	Avalon ES	\$ -	\$ -	\$ -	\$ -	\$ -
	Camelot ES	\$ -	\$ -	\$ -	\$ -	\$ -

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 12, 2023**

	Adopted	Planned	Planned	Planned	Planned
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2024	2025	2026	2027	2028
Citrus ES	\$ 1,682,699	\$ 20,331,250	\$ 2,000,000	\$ -	\$ -
Endeavor ES	\$ 1,682,733	\$ 20,331,250	\$ 2,000,000	\$ -	\$ -
Northlake Park ES	\$ 3,761,436	\$ 38,656,000	\$ 2,000,000	\$ -	\$ -
Palmetto ES	\$ 3,542,100	\$ 34,957,000	\$ 2,000,000	\$ -	\$ -
Oakshire ES	\$ 2,347,100	\$ 23,152,000	\$ 2,000,000	\$ -	\$ -
Lawton Chiles ES	\$ 2,765,100	\$ 27,334,000	\$ 2,000,000	\$ -	\$ -
Chain of Lakes MS	\$ 4,424,904	\$ 45,246,000	\$ 2,400,000	\$ -	\$ -
Boone HS	\$ 4,455,994	\$ 66,206,000	\$ -	\$ 8,906,000	\$ -
Jones HS	\$ 3,250,000	\$ 48,870,000	\$ -	\$ 8,906,000	\$ -
Olympia HS	\$ 5,739,000	\$ 84,037,000	\$ -	\$ 8,906,000	\$ -
Timber Creek HS	\$ 5,204,000	\$ 115,225,000	\$ -	\$ 8,906,000	\$ -
Odyssey MS	\$ 400,000	\$ 2,454,000	\$ 41,428,000	\$ 3,451,000	\$ -
Repurposed Schools	\$ 18,565,110	\$ 80,041,147	\$ 30,410,403	\$ 61,623,808	\$ 1,622,331
<i>Windermere HS Stadium</i>	\$ 9,280,920	\$ -	\$ -	\$ -	\$ -
Total Comprehensive Needs	\$ 746,649,124	\$ 666,651,147	\$ 101,033,403	\$ 100,698,808	\$ 1,622,331

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 12, 2023**

	Planned Fiscal Year 2029	Planned Fiscal Year 2030	Planned Fiscal Year 2031	Planned Fiscal Year 2032	Planned Fiscal Year 2033
Citrus ES	\$ -	\$ -	\$ -	\$ -	\$ -
Endeavor ES	\$ -	\$ -	\$ -	\$ -	\$ -
Northlake Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
Palmetto ES	\$ -	\$ -	\$ -	\$ -	\$ -
Oakshire ES	\$ -	\$ -	\$ -	\$ -	\$ -
Lawton Chiles ES	\$ -	\$ -	\$ -	\$ -	\$ -
Chain of Lakes MS	\$ -	\$ -	\$ -	\$ -	\$ -
Boone HS	\$ -	\$ -	\$ -	\$ -	\$ -
Jones HS	\$ -	\$ -	\$ -	\$ -	\$ -
Olympia HS	\$ -	\$ -	\$ -	\$ -	\$ -
Timber Creek HS	\$ -	\$ -	\$ -	\$ -	\$ -
Odyssey MS	\$ -	\$ -	\$ -	\$ -	\$ -
Repurposed Schools	\$ -	\$ 2,436,285	\$ 897,941	\$ 990,784	\$ -
<i>Windermere HS Stadium</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Total Comprehensive Needs	\$ -	\$ 2,436,285	\$ 897,941	\$ 990,784	\$ -

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 12, 2023**

	Adopted Fiscal Year 2024	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028
Additional Schools					
47-E-W-4	43,412,406	-	-	-	-
48-M-SW-4	-	-	-	700,000	5,688,000
50-H-SE-2	168,494,555	-	-	-	-
56-M-SE-2	-	-	-	-	700,000
58-E-SE-2	-	-	-	-	500,000
97-E-SE-2	45,161,871	-	-	-	-
105-E-SW-4	-	500,000	1,997,000	44,990,000	-
112-E-SE-3	-	-	-	500,000	2,160,000
124-E-W-4	-	-	-	-	-
126-E-W-4	500,000	1,911,000	43,124,000	-	-
129-M-SE-2	67,669,794	-	-	-	-
130-E-SE-2	45,200,930	-	-	-	-
134-E-N-7	-	-	-	500,000	2,160,000
Audubon Park School	323,381	-	-	-	-
Castleview ES	627,194	-	-	-	-
Hamlin ES	707,443	-	-	-	-
Hamlin MS	649,659	-	-	-	-
Horizon HS	1,946,204	-	-	-	-
Horizon West MS	806,634	-	-	-	-
Innovation MS	225,084	-	-	-	-
Kelly Park School	1,305,154	-	-	-	-
Laureate Park ES	428,530	-	-	-	-
Timber Springs MS	799,052	-	-	-	-
Lake Buena Vista HS	2,381,399	-	-	-	-
Panther Lake ES	1,209,162	-	-	-	-
Stoneyck Elementary	528,949	-	-	-	-
Summerlake ES	398,938	-	-	-	-
Sunshine ES	873,551	-	-	-	-
Village Park ES	744,304	-	-	-	-
Vista Pointe ES	731,992	-	-	-	-
Water Spring ES	569,817	-	-	-	-
Water Spring MS	6,732,342	-	-	-	-
Windermere HS	2,251,771	-	-	-	-
Total Additional Schools	\$ 394,680,117	\$ 2,411,000	\$ 45,121,000	\$ 46,690,000	\$ 11,208,000

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 12, 2023**

	Planned Fiscal Year 2029	Planned Fiscal Year 2030	Planned Fiscal Year 2031	Planned Fiscal Year 2032	Planned Fiscal Year 2033
Additional Schools					
47-E-W-4	-	-	-	-	-
48-M-SW-4	92,334,000	5,025,000	-	-	-
50-H-SE-2	-	-	-	-	-
56-M-SE-2	5,887,000	95,513,000	5,226,000	-	-
58-E-SE-2	2,236,000	50,206,000	-	-	-
97-E-SE-2	-	-	-	-	-
105-E-SW-4	-	-	-	-	-
112-E-SE-3	48,544,000	-	-	-	-
124-E-W-4	-	500,000	2,394,000	53,701,000	-
126-E-W-4	-	-	-	-	-
129-M-SE-2	-	-	-	-	-
130-E-SE-2	-	-	-	-	-
134-E-N-7	48,544,000	-	-	-	-
Audubon Park School	-	-	-	-	-
Castleview ES	-	-	-	-	-
Hamlin ES	-	-	-	-	-
Hamlin MS	-	-	-	-	-
Horizon HS	-	-	-	-	-
Horizon West MS	-	-	-	-	-
Innovation MS	-	-	-	-	-
Kelly Park School	-	-	-	-	-
Laureate Park ES	-	-	-	-	-
Timber Springs MS	-	-	-	-	-
Lake Buena Vista HS	-	-	-	-	-
Panther Lake ES	-	-	-	-	-
Stoneyck Elementary	-	-	-	-	-
Summerlake ES	-	-	-	-	-
Sunshine ES	-	-	-	-	-
Village Park ES	-	-	-	-	-
Vista Pointe ES	-	-	-	-	-
Water Spring ES	-	-	-	-	-
Water Spring MS	-	-	-	-	-
Windermere HS	-	-	-	-	-
Total Additional Schools	\$ 197,545,000	\$ 151,244,000	\$ 7,620,000	\$ 53,701,000	\$ -

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 12, 2023**

	Adopted Fiscal Year 2024	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028
Site Acquisition	\$ 25,001,438	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
Safety, Security & Environmental					
Environmental Compliance	\$ 101,977	\$ 87,913	\$ 95,825	\$ 104,449	\$ 113,850
Safety and Security Grant	\$ 4,057,346	\$ -	\$ -	\$ -	\$ -
Life and Safety Projects	\$ 52,968,255	\$ 8,737,754	\$ 8,737,754	\$ 8,737,754	\$ 8,737,754
Security Systems Project	\$ 20,507,787	\$ 1,885,919	\$ 1,961,356	\$ 2,039,810	\$ 2,121,403
Total Safety, Security & Environmental	\$ 77,635,366	\$ 10,711,586	\$ 10,794,935	\$ 10,882,014	\$ 10,973,007
Portables					
Portable Leasing	\$ 8,925,853	\$ 9,015,112	\$ 9,105,263	\$ 9,196,315	\$ 9,288,278
Portable Moves & Installations	\$ 39,157,154	\$ 26,281,320	\$ 26,806,946	\$ 27,343,085	\$ 27,889,947
Total Portables	\$ 48,083,007	\$ 35,296,432	\$ 35,912,209	\$ 36,539,401	\$ 37,178,225
Educational Technology					
Technology Portfolio	\$ 4,088,053	\$ 5,854,147	\$ 6,088,313	\$ 6,331,845	\$ 6,585,120
Digital Technology Replacement	\$ 39,477,908	\$ 37,798,251	\$ 39,688,163	\$ -	\$ -
Total Educational Technology	\$ 43,565,962	\$ 43,652,398	\$ 45,776,476	\$ 6,331,845	\$ 6,585,120
Charter Schools	\$ 12,536,428	\$ 8,523,547	\$ 13,859,666	\$ 19,857,227	\$ 26,465,460
Buses, Vehicles & Equipment	\$ 45,105,754	\$ 21,542,492	\$ 22,342,461	\$ 22,843,865	\$ 23,358,012
Ancillary Facilities	\$ 31,104,707	\$ 84,588,390	\$ 1,233,390	\$ 42,905,961	\$ 44,989,590

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 12, 2023**

	Planned Fiscal Year 2029	Planned Fiscal Year 2030	Planned Fiscal Year 2031	Planned Fiscal Year 2032	Planned Fiscal Year 2033
Site Acquisition	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
Safety, Security & Environmental					
Environmental Compliance	\$ 124,096	\$ 135,265	\$ 147,439	\$ 160,708	\$ 175,172
Safety and Security Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Life and Safety Projects	\$ 8,737,754	\$ 8,737,754	\$ 8,737,754	\$ 8,737,754	\$ 8,737,754
Security Systems Project	\$ 2,206,259	\$ 2,294,509	\$ 2,386,289	\$ 2,481,741	\$ 2,581,011
Total Safety, Security & Environmental	\$ 11,068,110	\$ 11,167,529	\$ 11,271,483	\$ 11,380,204	\$ 11,493,937
Portables					
Portable Leasing	\$ 9,381,161	\$ 9,474,973	\$ 9,569,723	\$ 9,665,420	\$ 9,762,074
Portable Moves & Installations	\$ 28,447,746	\$ 29,016,701	\$ 29,597,035	\$ 30,188,976	\$ 30,792,755
Total Portables	\$ 37,828,907	\$ 38,491,674	\$ 39,166,757	\$ 39,854,395	\$ 40,554,829
Educational Technology					
Technology Portfolio	\$ 6,848,524	\$ 7,122,465	\$ 7,407,364	\$ 7,703,658	\$ 8,011,804
Digital Technology Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Educational Technology	\$ 6,848,524	\$ 7,122,465	\$ 7,407,364	\$ 7,703,658	\$ 8,011,804
Charter Schools	\$ 26,730,115	\$ 26,997,416	\$ 27,267,390	\$ 27,540,064	\$ 27,815,464
Buses, Vehicles & Equipment	\$ 23,885,220	\$ 24,425,921	\$ 24,980,513	\$ 25,549,436	\$ 26,133,133
Ancillary Facilities	\$ 47,177,400	\$ 49,474,600	\$ 51,886,661	\$ 54,419,325	\$ 57,078,621

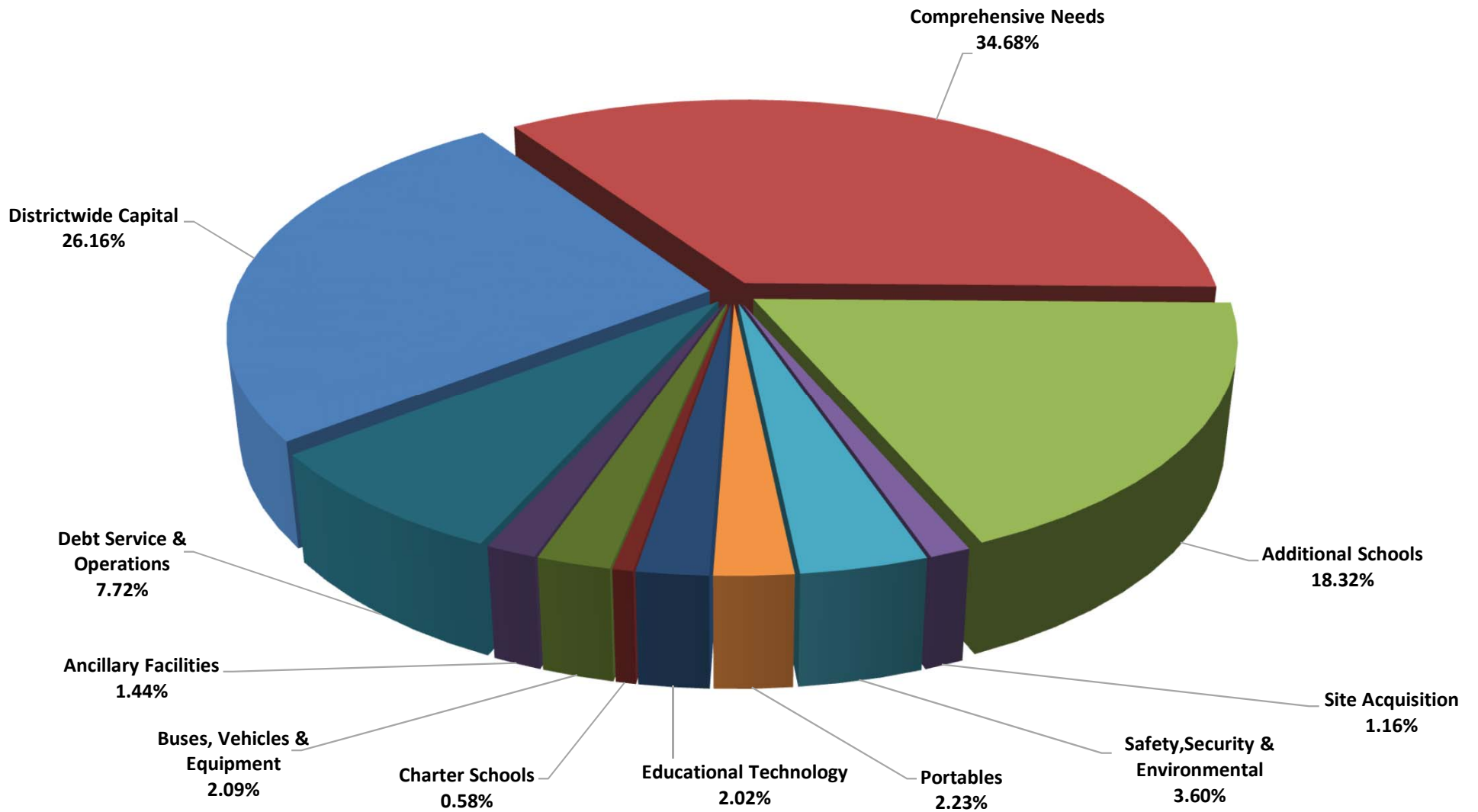
**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 12, 2023**

	Adopted	Planned	Planned	Planned	Planned
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2024	2025	2026	2027	2028
Debt Service & Operations					
COPs Payment & Rate Stabilization	\$ 85,547,734	\$ 87,787,091	\$ 89,208,493	\$ 89,195,088	\$ 86,621,795
Transfers Out	\$ 80,809,195	\$ 16,380,808	\$ 16,508,425	\$ 16,638,593	\$ 16,771,365
Total Debt Service & Operations	\$ 166,356,929	\$ 104,167,900	\$ 105,716,917	\$ 105,833,681	\$ 103,393,159
Reserves					
Contingency Reserve	\$ 32,687,671	\$ 33,014,548	\$ 33,344,693	\$ 33,511,417	\$ 33,678,974
Capital Renewal	\$ 70,553,539	\$ 76,553,539	\$ 78,653,539	\$ -	\$ -
Future Project Reserve	\$ 839,724,237	\$ 378,835,177	\$ 304,515,920	\$ 235,992,975	\$ 336,028,765
Total Reserves	\$ 942,965,447	\$ 488,403,264	\$ 416,514,152	\$ 269,504,392	\$ 369,707,739
Total Appropriations & Reserves	\$ 3,097,205,514	\$ 1,722,136,075	\$ 1,095,334,447	\$ 840,551,089	\$ 695,620,324

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 12, 2023**

	Planned Fiscal Year	Planned Fiscal Year	Planned Fiscal Year	Planned Fiscal Year	Planned Fiscal Year
	2029	2030	2031	2032	2033
Debt Service & Operations					
COPs Payment & Rate Stabilization	\$ 86,627,081	\$ 87,611,058	\$ 87,593,118	\$ 93,682,073	\$ 95,686,250
Transfers Out	\$ 16,906,792	\$ 17,044,928	\$ 17,185,827	\$ 17,329,543	\$ 17,476,134
Total Debt Service & Operations	\$ 103,533,873	\$ 104,655,986	\$ 104,778,944	\$ 111,011,616	\$ 113,162,384
Reserves					
Contingency Reserve	\$ 33,847,369	\$ 34,016,606	\$ 34,186,689	\$ 34,357,622	\$ 34,529,410
Capital Renewal	\$ -	\$ -	\$ -	\$ -	\$ -
Future Project Reserve	\$ 243,355,679	\$ 185,167,146	\$ 268,085,784	\$ 299,881,442	\$ 381,326,874
Total Reserves	\$ 277,203,048	\$ 219,183,752	\$ 302,272,473	\$ 334,239,064	\$ 415,856,284
Total Appropriations & Reserves	\$ 797,913,063	\$ 707,508,209	\$ 651,599,250	\$ 736,808,859	\$ 770,906,944

Capital Appropriations 2023-2024



Debt Service Funds

FY 24 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 Certificate of Participation (COPs) financing which provides funds to build new schools, re-financing of prior debt issues, and replacement of obsolete classrooms.

Debt Service Funds

Adopted Budget

FY 23-24

	FY20-21 Actual Results	FY21-22 Actual Results	FY22-23 Adopted Budget	FY22-23 Projected Results	FY23-24 Adopted Budget
<u>Revenue</u>					
Federal	1,699,025	1,687,699	1,789,713	2,531,548	1,687,699
State CO & DS	348,999	249,138	0	0	0
Interest	(151,674)	(657,590)	0	4,400,130	0
Proceeds from COPs	101,940,000	239,785,000	0	0	0
Proceeds of Refunding Bonds	0	0	0	0	0
Premiums on Refunding Debt Issued	37,379,665	0	0	0	0
Refunding Bonds Issued	(106,060,267)	(244,024,684)	0	0	0
Transfer from Capital to Rate Stabilization	500,000	500,000	500,000	500,000	500,000
Transfer from Capital	88,065,111	87,602,916	88,062,711	88,062,711	85,047,734
Total Revenue	123,720,860	85,142,479	90,352,424	95,494,390	87,235,433
Beginning Fund Balance	143,021,091	143,262,692	147,821,251	147,821,252	155,561,090
TOTAL	266,741,951	228,405,170	238,173,675	243,315,641	242,796,524
<u>Appropriations</u>					
Principal	46,560,420	48,032,149	60,524,287	53,691,911	60,524,287
Interest	42,533,322	32,073,841	31,774,040	33,987,492	31,000,422
Dues and Fees	34,385,518	477,928	72,000	75,148	72,000
Arbitrage Rebate	0	0	0	0	0
Other Expenses	0	0	0	0	0
Transfer to Debt Service	0	0	0	0	0
Transfer to Capital	0	0	0	0	0
Total Appropriations	123,479,260	80,583,918	92,370,327	87,754,551	91,596,709
Ending Fund Balance	143,262,692	147,821,252	145,803,348	155,561,090	151,199,814
TOTAL	266,741,951	228,405,170	238,173,675	243,315,641	242,796,524

Special Revenue Funds

School Food Service Program

FY 24 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 35,875,000 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 95% of revenues. Local sales generate approximately 4% 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 the 2024 school year, all meals at current schools will be provided to OCPS students at no charge, regardless of income level. This initiative is made possible through the Community Eligibility Provision (CEP). CEP is an option for school districts operating child nutrition programs and is administered by the United States Department of Agriculture (USDA). The provision ensures all students have access to nutritious meals at no cost.

Revenue Source	FY 22-23 Price	FY 23-24 Price
Breakfast, Elementary Paying Student	\$1.35	
Breakfast, Secondary Paying Student	\$1.75	
Breakfast, Adult	\$2.75	\$2.75
Lunch, Elementary Paying Student	\$1.90	
Lunch, Secondary Paying Student	\$2.75	
Lunch, Adult	\$3.75	\$3.75

School Food Service Program
Adopted Budget
FY 23-24

	FY20-21 Actual Results	FY21-22 Actual Results	FY22-23 Adopted Budget	FY22-23 Projected Results	FY23-24 Adopted Budget
<u>Revenue</u>					
Federal					
Lunch Reimbursement	8,948,384	94,823,430	88,758,223	77,272,372	83,381,903
Breakfast Reimbursement	548,986	24,167,539	22,564,384	24,061,353	24,964,032
After School Snack Reimbursement	421,493	4,080,703	4,192,780	3,352,393	3,823,402
Supper Reimbursement	39,821,777	10,986,693	11,173,929	9,148,828	12,356,032
USDA Commodities	110,933,977	17,168,539	14,505,098	13,286,762	21,452,311
Miscellaneous (FFVP + USDA Grants)	544,825	1,345,462	1,457,391	458,234	676,099
State					
Breakfast Supplement	605,044	604,817	610,453	605,133	606,010
School Lunch Supplement	731,489	716,549	754,971	716,991	721,466
Miscellaneous State Supplement	0	0	0	0	0
Local					
Lunch Sales	56,701	0	5,583,702	3,677,875	0
Breakfast Sales	29,651	0	541,029	426,337	0
A la carte, Contract, Adult	560,458	1,267,226	2,887,238	3,280,585	3,441,078
Interest	(286,113)	(260,482)	468,244	2,767,761	2,574,823
Miscellaneous	358,236	180,148	299,315	118,496	167,921
Total Revenue	163,274,908	155,080,624	153,796,757	139,173,120	154,165,077
Beginning Fund Balance	24,248,730	53,103,565	81,997,947	81,997,947	93,377,888
TOTAL	187,523,638	208,184,189	235,794,704	221,171,067	247,542,965
<u>Appropriations</u>					
Salaries	36,934,097	34,101,859	47,959,453	40,859,337	46,551,447
Employee Benefits	20,472,501	20,685,401	23,707,023	22,294,141	27,577,932
Purchased Services	3,455,647	3,283,490	3,595,201	5,025,300	5,482,354
Energy Services	2,219,404	2,396,561	2,587,284	2,548,673	2,743,801
Supplies	65,095,339	60,947,663	65,776,128	51,939,191	63,823,558
Equipment	2,601,110	1,436,696	4,695,310	1,967,119	4,910,239
Other Expenses	3,641,976	3,334,570	3,915,578	3,159,418	3,283,451
Total Appropriations	134,420,073	126,186,241	152,235,977	127,793,179	154,372,782
Net Change in Reserves	28,854,835	28,894,383	1,560,780	11,379,941	(207,705)
Ending Fund Balance	53,103,565	81,997,947	83,558,727	93,377,888	93,170,183
TOTAL	187,523,638	208,184,188	235,794,704	221,171,067	247,542,965

Special Revenue Funds

Other

FY 24 Budget

The Special Revenue Funds Other are used to account for revenues from specific sources that are restricted or committed for specific purposes. School Internal Accounts and Extended Day Programs are the two primary funds within this grouping.

The School Internal Accounts are used to account for all monies collected and disbursed by each school through fundraisers and other student related extracurricular and co-curricular activities.

The Extended Day Programs before school and after school activity provides a safe and supportive environment for children. The school's Extended Day account is used to account for all monies collected and disbursed in support of the program. The main source of revenue is user fees.

Special Revenue funds are separate from the regular operating budget of the individual schools.

SPECIAL REVENUE FUNDS OTHER

**Adopted Budget
FY 23-24**

	FY20-21 Actual Results	FY21-22 Actual Results	FY22-23 Adopted Budget	FY22-23 Projected Results	FY23-24 Adopted Budget
<u>Revenue</u>					
Student Related Activities	15,404,893	15,654,893	15,979,893	46,457,280	46,689,566
Extended Day Revenue	2,939,026	5,859,240	8,788,860	5,841,156	5,957,980
Donations	119,583	265,557	398,336	288,342	294,109
Miscellaneous	105,730	64,227	44,959	79,497	81,087
Investment Income	(125,532)	42,770	0	304,183	297,226
Total Revenue	18,443,699	21,886,688	25,212,048	52,970,458	53,319,968
Beginning Retained Earnings	25,732,658	23,821,831	24,688,146	23,821,831	24,422,764
TOTAL	44,176,357	45,708,519	49,900,194	76,792,289	77,742,731
<u>Appropriations</u>					
Student Related Activities	15,761,703	16,011,703	16,336,703	45,985,675	46,215,603
Salaries	1,452,608	1,373,179	1,386,911	1,524,688	1,560,154
Employee Benefits	864,091	874,435	883,179	1,056,020	1,078,132
Purchased Services	205,364	211,562	213,678	275,773	280,423
Energy Services	0	251	0	256	261
Materials & Supplies	620,439	872,070	880,791	1,090,138	1,112,424
Capital Outlay	47,595	34,623	34,970	83,762	74,945
Other Expenses	1,402,726	1,642,550	1,658,975	2,353,213	2,386,786
Total Appropriations	20,354,526	21,020,373	21,395,206	52,369,525	52,708,728
Ending Retained Earnings	23,821,831	24,688,146	28,504,988	24,422,764	25,034,003
TOTAL	44,176,357	45,708,519	49,900,194	76,792,289	77,742,731

Special Revenue Funds

Federal Grants

FY 24 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 FY24 federal grants at the time of preparation of this document, but it is anticipated that the FY24 awards will increase over FY23.

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 23-24

Project Description	FY 20-21 Actual Results	FY 21-22 Actual Results	FY 22-23 Projected Results	FY 23-24 Adopted Budget
Pell Grant	2,894,346	2,779,167	2,596,033	
Other Misc Federal Direct	398,683	430,581	214,992	
Vocational Education Acts	2,417,360	3,655,731	2,505,176	
Workforce Investment Act	208,107	351,618	6,318	
Improving Teacher Quality Title II	6,752,607	6,065,175	7,074,783	
Individuals with Disabilities Education Act	44,779,803	46,084,759	45,579,536	
Elementary & Secondary Education Act, Title I	72,426,753	72,329,913	69,317,767	
Adult General Education	1,904,685	1,427,957	2,966,763	
English Language Acquisition, Title III	3,963,086	5,224,080	5,180,963	
Charter Schools - Title V	582,934	667,660	75,691	
Education Stabilization Funds K-12	120,388,590	251,600,691	227,548,404	
Education Stabilization Funds - Workforce	5,765,732	9,159,357	1,092,344	
Other Federal Through State/Local	6,270,175	7,647,329	6,669,461	
Totals	268,752,861	407,424,018	370,828,232	0

Internal Service Funds

Employee Benefit Trust Fund

FY 24 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 FY24 for the various health plans will not change. The district will offer four plan options, which includes the new SureFit plan, with two of the employee-only options available at no cost to the employee.

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 23-24

	FY 20-21 Actual Results	FY 21-22 Actual Results	FY 22-23 Adopted Budget	FY 22-23 Projected Results	FY 23-24 Adopted Budget
<u>Revenue</u>					
Contributions	237,981,258	228,198,922	249,110,679	223,988,525	218,702,961
Interest Earnings	(1,198,677)	(321,027)	500,000	4,160,764	500,000
Transfers In	506,167	25,175,026	0	25,187,368	0
Total Revenue	237,288,748	253,052,922	249,610,679	253,336,657	219,202,961
Beginning Retained Earnings	63,771,338	62,044,826	77,616,604	77,616,604	72,216,377
TOTAL					
	301,060,085	315,097,747	327,227,283	330,953,262	291,419,338
<u>Appropriations</u>					
Salaries	450,925	462,872	477,490	502,845	508,576
Employee Benefits	278,090	296,488	297,051	301,454	313,019
Purchased Services	9,242,721	9,933,692	9,780,619	10,105,985	9,409,390
Claims Payments	229,043,524	226,788,092	271,485,455	247,826,601	251,523,817
Total Appropriations	239,015,259	237,481,144	282,040,614	258,736,885	261,754,803
Ending Retained Earnings	62,044,826	77,616,604	45,186,669	72,216,377	29,664,535
TOTAL					
	301,060,085	315,097,747	327,227,283	330,953,262	291,419,338

Internal Service Funds

Property Casualty Loss Fund

FY 24 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 FY24 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. Operating expenses include payments for property, liability, worker's compensation claims, premiums for excess insurance and administration services for the operation on the program.

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 23-24

	FY 20-21 Actual Results	FY 21-22 Actual Results	FY 22-23 Adopted Budget	FY 22-23 Projected Results	FY 23-24 Adopted Budget
<u>Revenue</u>					
School Board Contributions	8,883,546	8,707,877	9,931,645	10,282,563	11,002,508
Interest Earnings	(265,939)	(16,673)	400,000	2,691,137	400,000
Insurance Loss Recovery	68,632	79,220	0	3,292,308	0
Transfers In (General Fund)	0	10,000,000	0	0	0
Total Revenue	8,686,239	18,770,424	10,331,645	16,266,008	11,402,508
Designated R.E. for Catastrophic Losses	10,000,000	10,000,000	20,000,000	20,000,000	20,000,000
Undesignated Retained Earnings	17,215,852	21,742,827	22,456,810	22,456,810	30,441,493
Beginning Retained Earnings	27,215,852	31,742,827	42,456,810	42,456,810	50,441,493
TOTAL	35,902,091	50,513,251	52,788,455	58,722,818	61,844,001
<u>Appropriations</u>					
Purchased Services	0	(11,904)	0	0	0
Claims Payments	4,159,264	8,068,345	10,339,123	8,281,325	11,127,655
Total Appropriations	4,159,264	8,056,441	10,339,123	8,281,325	11,127,655
Designated R.E. for Catastrophic Losses	10,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Undesignated Retained Earnings	21,742,827	22,456,810	22,449,332	30,441,493	30,716,346
Ending Retained Earnings	31,742,827	42,456,810	42,449,332	50,441,493	50,716,346
TOTAL	35,902,091	50,513,251	52,788,455	58,722,818	61,844,001

Internal Service Funds

Printing Services Fund

FY 24 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. The rates would normally be increased in a year following a deficit; and the rates decreased in a year that follows a surplus.

PRINTING SERVICES

Adopted Budget

FY 23-24

	FY 20-21 Actual Results	FY 21-22 Actual Results	FY 22-23 Adopted Budget	FY 22-23 Projected Results	FY 23-24 Adopted Budget
<u>Revenue</u>					
Service Charges	903,963	1,619,161	1,350,000	1,835,504	1,800,000
District-Wide Copier Program	1,600,436	2,185,534	3,000,000	2,147,807	3,100,000
Interest Earnings	(1,947)	3,212	2,553	20,677	2,553
Other Miscellaneous Local Sources	26,481	9,496	26,481	9,518	26,480
Total Revenue	2,528,933	3,817,403	4,379,034	4,013,506	4,929,033
Beginning Retained Earnings	447,305	306,331	778,849	778,849	1,287,457
TOTAL	2,976,238	4,123,734	5,157,883	4,792,355	6,216,490
<u>Appropriations</u>					
Salaries	329,750	302,470	572,939	329,490	639,164
Benefits	127,342	128,672	262,425	132,729	289,832
Purchased Services	487,623	506,322	620,000	615,794	875,000
District-Wide Copier Program	1,600,436	2,185,534	2,600,000	2,147,807	2,600,000
Energy Services	42,024	42,600	45,972	41,484	50,000
Materials & Supplies	80,641	167,011	185,000	221,526	375,000
Capital Outlay	0	3,564	30,000	994	30,000
Depreciation	2,091	8,713	15,000	15,075	15,000
Total Appropriations	2,669,908	3,344,886	4,331,336	3,504,898	4,873,997
Ending Retained Earnings	306,331	778,849	826,548	1,287,457	1,342,493
TOTAL	2,976,238	4,123,734	5,157,883	4,792,355	6,216,490