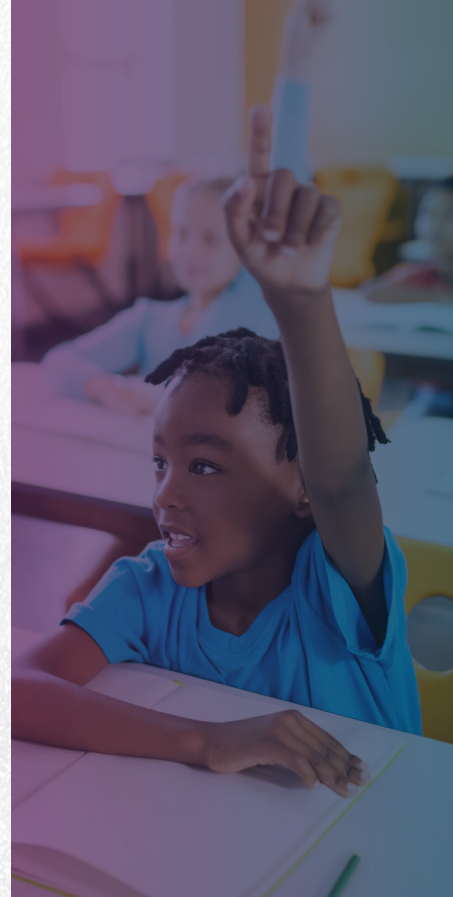
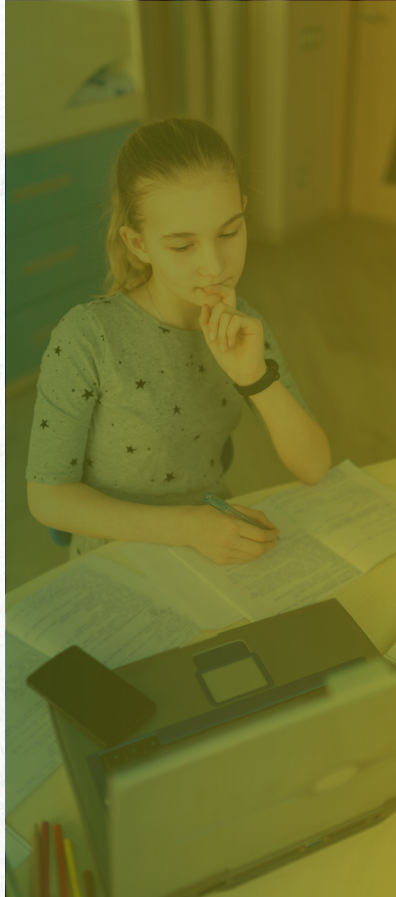




**Orange County
Public Schools**



Adopted Budget Summary

2021-2022

www.ocps.net



Orange County Public Schools

2021 – 2022 ADOPTED BUDGET SUMMARY

Teresa Jacobs, Chair

Pam Gould, Vice Chair

Melissa Byrd

Karen Castor Dentel

Vicki-Elaine Felder

Angie Gallo

Linda Kobert

Johanna Lopez

Barbara M. Jenkins, 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 2021-2022**

INDEX

<u>Description</u>	<u>Page</u>
Adoption of Millage	1
Rolled-Back Rate Calculation	3
Adoption of Final Budget.....	5
Legal Advertisement.....	7
Overview	10
 OPERATING BUDGET	
Pupil Enrollment.....	11
Operating Budget Summary.....	12
Operating Revenue Sources	
Total	13
State.....	15
Local	17
Budget Allocations	
State Funding Categorical Allocations	19
Operating Allocations	21
Operating Appropriations by Schools & Centers	23
Other Instructional Services.....	27
Central & Regional Units Appropriations.....	30
District-wide Appropriations	32
General Fund Capital Projects.....	34
Non-Recurring Appropriations	36
Expenditures by Function	39
 CAPITAL BUDGET	
Narrative	44
Revenues.....	49
Appropriations.....	52
 DEBT SERVICE FUNDS	67
 SPECIAL REVENUE FUNDS	
School Food Service Program	69
Special Revenue Funds Other	71
Federal Grants	73
 INTERNAL SERVICE FUNDS	
Employee Benefit Trust Fund.....	75
Property Casualty Loss Fund.....	77
Printing Services Fund.....	79

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

Meeting	Sep 14, 2021 - Budget Public Hearing & School Board Meeting 5:01 PM
Category	3. Public Hearings
Subject	3.01 Request Approval of Adoption of Millage to Support 2021-22 Final Budget
Access	Public
Type	Action
Recommended Action	Approval of Adoption of Millage to Support 2021-22 Final Budget
Goals	<ul style="list-style-type: none">6. Engaged and Invested Community5. Efficient Operations4. Positive Climate and Safe Environment3. Dedicated and High-Quality Team2. Student Social and Emotional Well-Being1. 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 less than the computed “rolled-back rate” by 1.31%.

The budget was advertised on July 25, 2021 and a public hearing was held on July 27, 2021 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 2021-22 fiscal year. For informational purposes the proposed millage is contrasted with the millage levied for the 2020-21 fiscal year.

Millage Type	2020-21 Rates	2021-22 Rates
Required Local Effort	3.609	3.489
Basic Discretionary	.748	.748
Additional Voted	1.000	1.000
Capital Improvement	1.500	1.500
Total	6.857	6.737

FISCAL IMPACT STATEMENT:

Authorizes millage levies for the 2021-2022 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 2021-22 final budget is based upon a total millage of 6.737 mills, which is less than the rolled-back rate by 1.31% 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 2021-22 fiscal year:

Millage Type	Rate
Required Local Effort	3.489
Basic Discretionary	.748
Additional Voted	1.000
Capital Improvement	1.500
Total	6.737

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, Interim Chief Financial Officer
Judith Padres, Acting Senior Director, Office of Management & Budget

Administrative Content

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)

Description	FY22	FY21	FY20	FY19	FY18
Tax Roll	172,054,493,169	167,711,875,661	156,053,151,727	143,466,449,631	132,185,903,582
Growth	\$3,730,248,725	\$4,493,077,969	\$4,128,338,741	\$3,494,063,493	\$2,905,578,195

Calculation of the Roll-Back Rate

Current Year Gross Taxable Value	\$172,054,493,169	\$167,711,875,661	\$156,053,151,727	\$143,466,449,631	\$132,185,903,582
Current Year New Taxable Value	3,730,248,725	4,493,077,969	4,128,338,741	3,494,063,493	2,905,578,195
Current Year Adjustable Taxable Value	168,324,244,444	163,218,797,692	151,924,812,986	139,972,386,138	129,280,325,387
Prior Year Gross Taxable Value (From Prior Year DR-403)	167,574,459,993	155,510,200,283	142,560,875,590	131,188,067,769	121,086,569,277

PRIOR YEAR MILLAGE LEVY

Required Local Effort	3.609	3.861	4.051	4.222	4.563
Discretionary	0.748	0.748	0.748	0.748	0.748
Additional Discretionary	0.000	0.000	0.000	0.000	0.000
Critical Needs	0.000	0.000	0.000	0.000	0.000
Additional Voted	1.000	1.000	1.000	1.000	1.000
Capital Outlay	1.500	1.500	1.500	1.500	1.500
	6.857	7.109	7.299	7.470	7.811
	3.248	3.248	3.248	3.248	3.248

PRIOR YEAR AD VALOREM PROCEEDS

Required Local Effort	\$604,776,226	\$600,424,883	\$577,514,107	\$553,876,022	\$552,518,016
Discretionary	125,345,696	116,321,630	106,635,535	98,128,675	90,572,754
Additional Discretionary	0	0	0	0	0
Critical Needs	0	0	0	0	0
Additional Voted	167,574,460	155,510,200	142,560,876	131,188,068	121,086,569
Capital Outlay	251,361,690	233,265,300	213,841,313	196,782,102	181,629,854
	1,149,058,072	1,105,522,014	1,040,551,831	979,974,866	945,807,193
	\$544,281,846	\$505,097,131	\$463,037,724	\$426,098,844	\$393,289,177

CURRENT YEAR ROLLED-BACK RATE

Required Local Effort	3.5929	3.6787	3.8013	3.9570	4.2738
Discretionary	0.7447	0.7127	0.7019	0.7011	0.7006
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	0.9955	0.9528	0.9384	0.9372	0.9366
Capital Outlay	1.4933	1.4292	1.4075	1.4059	1.4049
	6.8265	6.7733	6.8491	7.0012	7.3159
	3.2335	3.0946	3.0478	3.0442	3.0421

Description	<u>FY22</u>	<u>FY21</u>	<u>FY20</u>	<u>FY19</u>	<u>FY18</u>
CURRENT YEAR PROPOSED MILLAGE					
Required Local Effort	3.489	3.609	3.861	4.051	4.222
Discretionary	0.748	0.748	0.748	0.748	0.748
Additional Discretionary	0.000	0.000	0.000	0.000	0.000
Critical Needs	0.000	0.000	0.000	0.000	0.000
Additional Voted	1.000	1.000	1.000	1.000	1.000
Capital Outlay	1.500	1.500	1.500	1.500	1.500
5.6210	6.737	6.857	7.109	7.299	7.470
	3.248	3.248	3.248	3.248	3.248
CURRENT YEAR PROPOSED RATE CHANGE AS A % OF ROLLED-BACK RATE					
Required Local Effort	-2.89%	-1.89%	1.57%	2.38%	-1.21%
Discretionary	0.45%	4.96%	6.57%	6.70%	6.77%
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	0.45%	4.96%	6.57%	6.70%	6.77%
Capital Outlay	0.45%	4.96%	6.57%	6.70%	6.77%
	-1.31%	1.24%	3.79%	4.25%	2.11%

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

CURRENT YEAR PROPOSED AD VALOREM PROCEEDS					
Required Local Effort	\$600,298,127	\$605,272,159	\$602,521,219	\$581,182,587	\$558,088,885
Discretionary	128,696,761	125,448,483	116,727,757	107,312,904	98,875,056
Additional Discretionary	0	0	0	0	0
Critical Needs	0	0	0	0	0
Additional Voted	172,054,493	167,711,876	156,053,152	143,466,450	132,185,904
Capital Outlay	258,081,741	251,567,813	234,079,728	215,199,674	198,278,855
Total	\$1,159,131,121	\$1,150,000,331	\$1,109,381,856	\$1,047,161,616	\$987,428,700
	\$558,832,994	\$544,728,172	\$506,860,637	\$465,979,028	\$429,339,815

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

Agenda Item Details

Meeting	Sep 14, 2021 - Budget Public Hearing & School Board Meeting 5:01 PM
Category	3. Public Hearings
Subject	3.02 Request Approval of Adoption of the 2021-22 Final Budget
Access	Public
Type	Action
Recommended Action	Approval of Adoption of the 2021-22 Final Budget
Goals	<ul style="list-style-type: none"> 6. Engaged and Invested Community 5. Efficient Operations 4. Positive Climate and Safe Environment 3. Dedicated and High-Quality Team 2. Student Social and Emotional Well-Being 1. High Expectations for Student Learning

Public Content

BACKGROUND:

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

FISCAL IMPACT STATEMENT:

Authorizes expenditures for the 2021-22 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 2021-22 Budget for the General Fund	\$2,290,094,240
2.	Approve the 2021-22 Budget for the Special Revenue Fund	\$236,856,988
3.	Approve the 2021-22 Budget for the Debt Service Fund	\$233,410,469
4.	Approve the 2021-22 Budget for the Capital Projects Fund	\$2,119,029,845
5.	Approve the 2021-22 Budget for the Internal Service Fund	\$353,668,396

SUBMITTED AND PREPARED BY:

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

OCPS EEO Non-Discrimination Statement

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BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF ORANGE COUNTY
ARE 10.9% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2021-2022

PROPOSED MILLAGE LEVIES:

OPERATING:			CAPITAL OUTLAY:	
Required Local Effort	3.489		Local Capital Improvement	1.500
Discretionary	0.748		DEBT SERVICE	0.000
Additional Voted Millage not to Exceed 4 Years	1.000			
			TOTAL MILLAGE	6.737

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
ESTIMATED REVENUES						
Federal Sources	8,925,986	127,173,150	1,789,713	0	0	137,888,849
State Sources	925,844,122	1,303,887	267,750	17,228,245	0	944,644,005
Local Sources	882,263,077	39,729,694	0	534,090,791	259,547,930	1,715,631,492
TOTAL SOURCES	\$1,817,033,185	\$168,206,731	\$2,057,463	\$551,319,036	\$259,547,930	\$2,798,164,345
Transfers In	27,892,774	0	88,515,423	65,318,992	0	181,727,189
Nonrevenue Sources	775,000	0	0	0	0	775,000
Fund Balances/Reserves - July 1, 2021	474,036,132	59,545,780	138,731,525	795,675,628	83,798,214	1,551,787,279
TOTAL REVENUES, TRANSFERS & BALANCES	\$2,319,737,091	\$227,752,511	\$229,304,411	\$1,412,313,656	\$343,346,144	\$4,532,453,813
EXPENDITURES						
Instruction	1,246,425,710					1,246,425,710
Student Support Services	65,373,419					65,373,419
Instructional Media Services	18,532,690					18,532,690
Instruction and Curriculum Development Services	83,398,443					83,398,443
Instructional Staff Training	20,496,647					20,496,647
Instruction-Related Technology	26,002,704					26,002,704
School Board	4,954,788					4,954,788
General Administration	10,347,002					10,347,002
School Administration	130,533,699					130,533,699
Facilities Acquisition and Construction	6,397,616			444,640,464		451,038,080
Fiscal Services	8,710,538					8,710,538
Food Services	0	129,780,742				129,780,742
Central Services	23,160,209				270,501,683	293,661,892
Student Transportation Services	69,900,634					69,900,634
Operation of Plant	155,675,113					155,675,113
Maintenance of Plant	39,318,591					39,318,591
Administrative Technology Services	24,500,989					24,500,989
Community Services	0	36,865,870				36,865,870
Debt Service	0		90,712,409			90,712,409
TOTAL EXPENDITURES	\$1,933,728,792	\$166,646,611	\$90,712,409	\$444,640,464	\$270,501,683	\$2,906,229,959
Transfers Out	0			181,727,189		181,727,189
Fund Balances/Reserves - June 30, 2022	386,008,299	61,105,900	138,592,002	785,946,003	72,844,461	1,444,496,665
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$2,319,737,091	\$227,752,511	\$229,304,411	\$1,412,313,656	\$343,346,144	\$4,532,453,813

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 BUDGET HEARING

The Orange County School Board will soon consider a budget for fiscal year 2021-2022.

A public hearing to make a DECISION on the budget
AND TAXES will be held on:

July 27, 2021

5:01pm

at

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the School Board's proposed tax of 5.237 mills for operating expenses and is proposed solely at the discretion of the School Board.

The capital outlay tax will generate approximately \$247,758,471 to be used for the following projects:

CONSTRUCTION AND REMODELING

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

Construction of one (1) new middle school

Construction of one (1) new transportation ancillary facility

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

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

District-wide furniture, equipment and technology

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

Annual master lease payments for various facilities and renovations

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

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

District-wide educational facilities

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

Removal of hazardous waste

PAYMENTS OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

District-wide educational facilities

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

July 27, 2021 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.

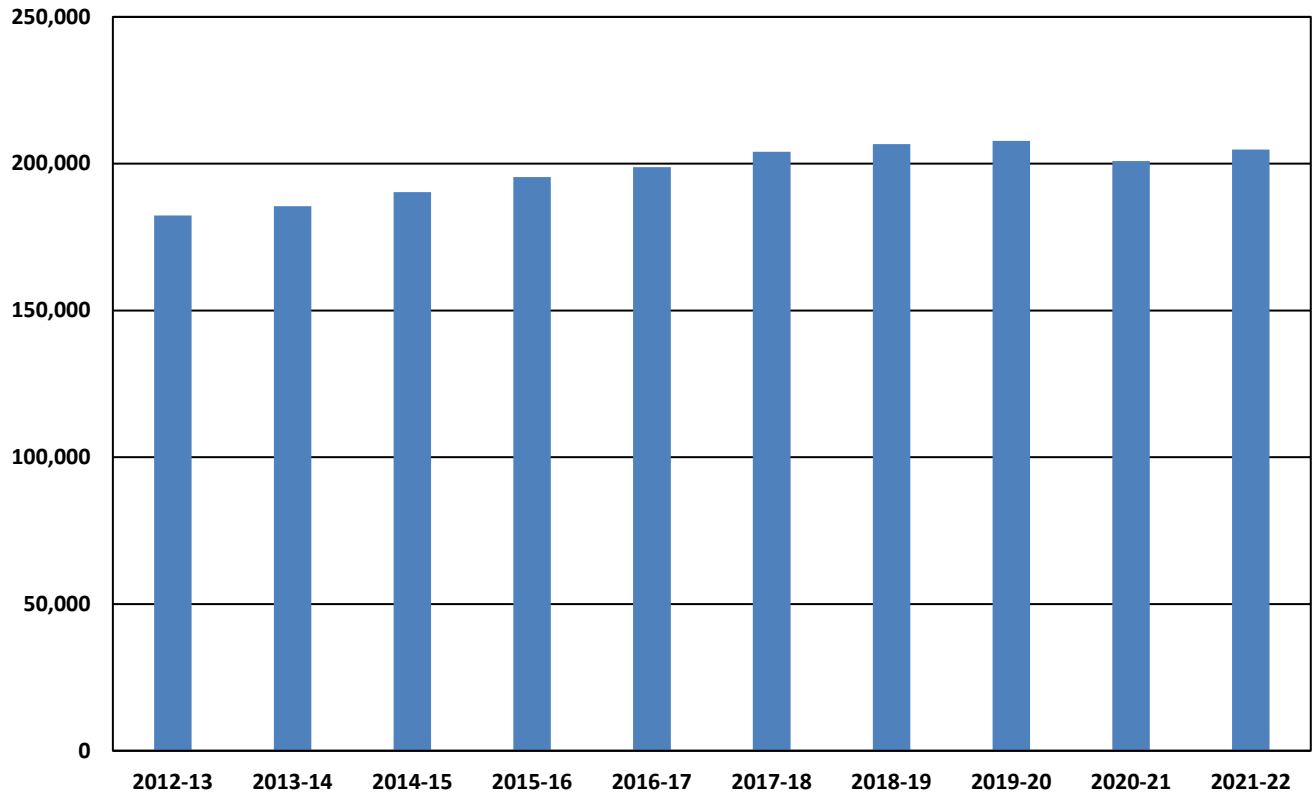
The operating budget summary for 2021-22 is broken out into two major sections: 1) **Sources of Revenue** (where OCPS' money comes from); and 2) **Appropriations or Allocation of Dollars** (how the money is spent). In addition, the appropriation section is provided in several different formats to provide 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
FY13 - FY22**

Table 1

School Year	K-12 Enrollment	Annual Increase	% Annual Increase
2012-13	182,390	3,418	1.91%
2013-14	185,510	3,120	1.71%
2014-15	190,341	4,831	2.60%
2015-16	195,449	5,108	2.68%
2016-17	198,867	3,418	1.75%
2017-18	204,029	5,162	2.60%
2018-19	206,693	2,664	1.31%
2019-20	207,739	1,046	0.51%
2020-21	200,851	-6,888	-3.32%
2021-22	204,857	4,006	1.99%

FULL TIME PUPIL ENROLLMENT



Operating Budget Summary
Adopted Operating Budget
FY21-22

Description	FY18-19 Actual Results	FY19-20 Actual Results	FY20-21 Adopted Budget	FY20-21 Projected Results	FY21-22 Adopted Budget
Revenues					
Federal	27,313,498	10,333,511	9,048,533	11,734,715	8,825,857
State	908,995,364	899,358,763	954,836,243	918,028,338	925,844,122
Local	834,017,531	870,851,519	891,458,892	909,405,937	877,979,870
Total Revenue	1,770,326,394	1,780,543,793	1,855,343,668	1,839,168,990	1,812,649,849
Other Sources Of Funds					
Transfers In	9,784,120	27,493,246	31,554,148	38,889,571	25,909,291
Non-Revenue Receipts	921,573	939,420	900,000	882,446	775,000
Total Other Sources Of Funds	10,705,693	28,432,666	32,454,148	39,772,017	26,684,291
Beginning Fund Balance					
Nonspendable	4,014,438	3,859,763	1,720,885	1,720,885	2,171,437
Restricted	21,576,887	21,953,756	19,946,030	19,946,030	21,974,575
Assigned	293,892,876	263,948,336	202,422,912	202,422,912	279,867,560
Unassigned	72,008,745	95,807,803	106,441,114	106,441,114	146,746,528
Total Beginning Fund Balance	391,492,946	385,569,658	330,530,941	330,530,941	450,760,100
TOTAL	2,172,525,033	2,194,546,117	2,218,328,757	2,209,471,947	2,290,094,240
Appropriations					
<u>Schools, Centers and System-wide</u>					
Elementary Schools	585,187,679	608,517,747	630,296,200	588,967,007	599,594,680
Middle Schools	233,058,039	248,270,427	251,805,320	238,736,911	243,765,594
High Schools	295,159,774	304,241,373	316,133,499	304,981,168	310,992,639
Special Centers	46,997,027	49,468,665	95,430,232	53,746,567	118,811,160
Charter Schools	121,130,417	127,102,310	130,028,839	136,873,336	135,558,425
Career and Technical Education	35,411,609	34,846,174	34,351,797	33,297,955	30,372,108
Systemwide Instructional Services	85,817,201	106,567,713	97,576,019	75,830,782	102,164,713
Categorical Appropriations	58,989,350	37,517,346	41,922,003	24,901,272	8,086,123
Sub-Total	1,461,751,097	1,516,531,756	1,597,543,909	1,457,334,998	1,549,345,441
Central & Regional Units, District-wide & Capital Projects					
Central & Regional Units	243,185,289	237,364,792	254,344,500	227,202,542	257,053,619
District-wide Costs	22,452,118	22,498,001	25,401,341	21,512,121	26,671,316
Salary Lapse Factor	0	0	(19,882,940)		(18,845,527)
Non-Recurring Appropriations	34,354,652	38,977,595	21,886,376	22,608,246	98,223,797
General Fund Capital Projects	25,212,218	31,774,306	30,391,007	30,053,941	25,109,291
Sub-Total	325,204,278	330,614,695	312,140,283	301,376,850	388,212,497
Total Expenditures/Appropriations	1,786,955,375	1,847,146,450	1,909,684,192	1,758,711,848	1,937,557,937
Other Uses Of Funds					
Transfers Out	0	16,868,727	0	0	0
Total Other Uses Of Funds	0	16,868,727	0	0	0
Ending Fund Balance					
Nonspendable	3,859,763	1,720,885	1,720,885	2,171,437	2,171,437
Restricted	21,953,756	19,946,030	19,049,729	21,974,575	24,259,904
Assigned	263,948,336	202,422,912	195,127,453	279,867,560	214,912,181
Assigned-Next Year Budget					
Unassigned/Contingency	53,109,792	53,416,314	55,660,310	55,175,070	54,379,495
Unassigned	42,698,011	53,024,799	37,086,188	91,571,458	56,813,285
Total Ending Fund Balance	385,569,658	330,530,940	308,644,565	450,760,100	352,536,303
TOTAL	2,172,525,033	2,194,546,118	2,218,328,757	2,209,471,947	2,290,094,240

OCPS Total Operating Revenue Sources 2021-22 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.

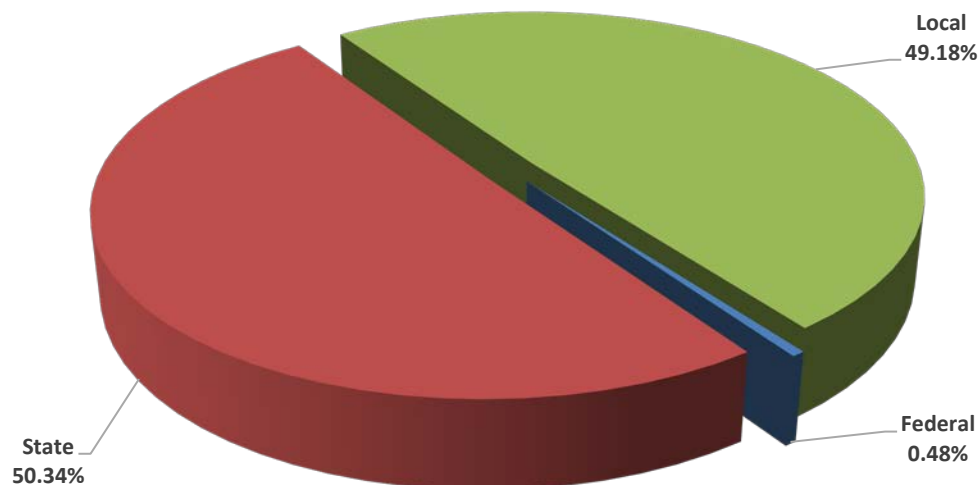
The per student revenue was calculated based on the full-time equivalent enrollments of 214,943, 215,989, 209,101 and 213,107 students respectively which includes Full Time Equivalent Workforce students. For a breakdown of state and local revenue sources, see Tables 4 and 6.

Total Operating Revenue Sources

Table 2

Revenue Source	FY18-19	FY19-20	FY20-21	FY21-22
Federal	\$ 27,313,498	\$ 10,333,511	\$ 11,734,715	\$ 8,825,857
State	\$ 911,247,695	\$ 899,358,763	\$ 918,028,338	\$ 925,844,122
Local	\$ 842,470,894	\$ 899,284,185	\$ 949,177,953	\$ 904,664,161
Total Revenue	\$ 1,781,032,087	\$ 1,808,976,459	\$ 1,878,941,007	\$ 1,839,334,140
Fund Balance	\$ 319,484,201	\$ 289,761,855	\$ 224,089,827	\$ 304,013,572
Unassigned F.B.	\$ 72,008,745	\$ 95,807,803	\$ 106,441,114	\$ 146,746,528
Total Available	\$ 2,172,525,033	\$ 2,194,546,117	\$ 2,209,471,947	\$ 2,290,094,240

Total Operating Revenue Sources FY 21-22

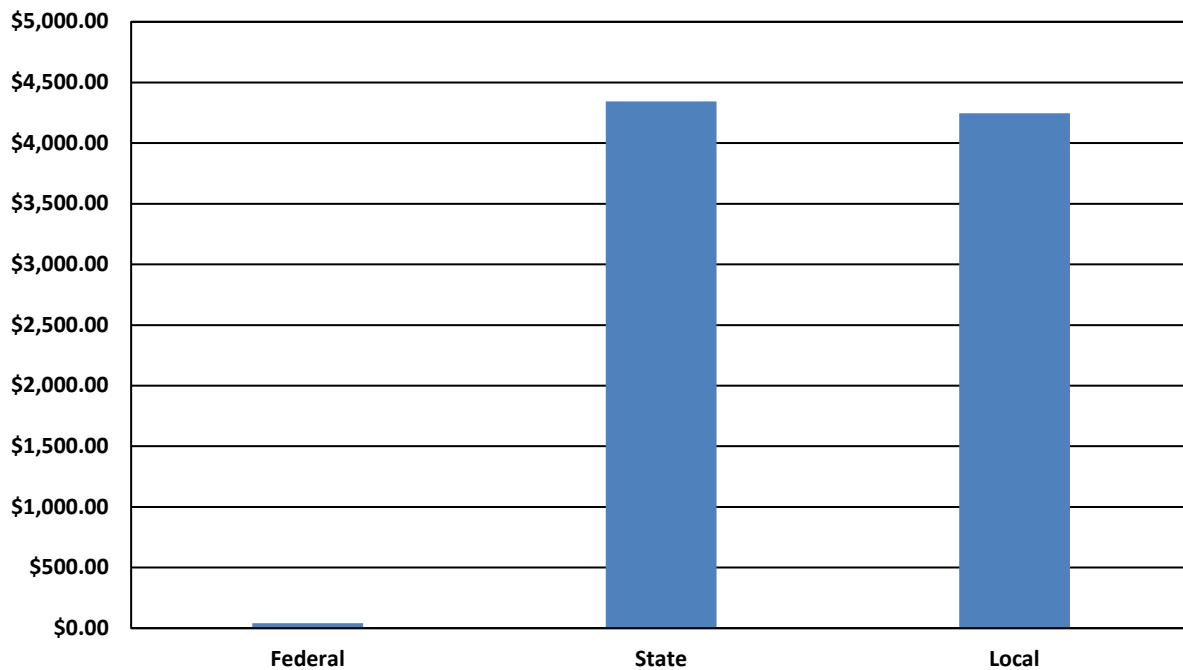


Operating Revenues Per Student

Table 3

Revenue Source	FY18-19	FY19-20	FY20-21	FY21-22
Federal	\$ 127.07	\$ 47.84	\$ 56.12	\$ 41.42
State	\$ 4,239.48	\$ 4,163.90	\$ 4,390.35	\$ 4,344.50
Local	\$ 3,919.50	\$ 4,163.56	\$ 4,539.32	\$ 4,245.11
Total Revenue	\$ 8,286.06	\$ 8,375.30	\$ 8,985.79	\$ 8,631.03
Fund Balance	\$ 1,486.37	\$ 1,341.56	\$ 1,071.68	\$ 1,426.58
Unassigned F.B.	\$ 335.01	\$ 443.58	\$ 509.04	\$ 688.60
Total Available	\$ 10,107.44	\$ 10,160.44	\$ 10,566.51	\$ 10,746.21

Operating Revenues Per Student FY 21 - 22



OCPS Operating Revenue Sources - State Revenue 2021-22 Fiscal Year

This table depicts the breakdown of state revenue categories for OCPS' operating budget. State revenues account for over one half of OCPS' operating revenues. Funding of these categories is derived primarily from Florida's sales tax, estate tax, (taxes on estates upon death), and the state lottery. The Florida Education Finance Program (FEFP) is the key funding formula for the allocation of state dollars which is based on the number of students in a district. The FEFP also specifies how much each district must contribute in local revenue dollars. FEFP funding represents 54.84% of state revenue to the district.

"Categoricals" are state-mandated programs for which money is provided only for the specific programs identified by the state (for example, Class Size Reduction and Instructional Materials). Details of state categoricals are provided in Table 8. The categorical funds are 38.29% of the state revenue to the district.

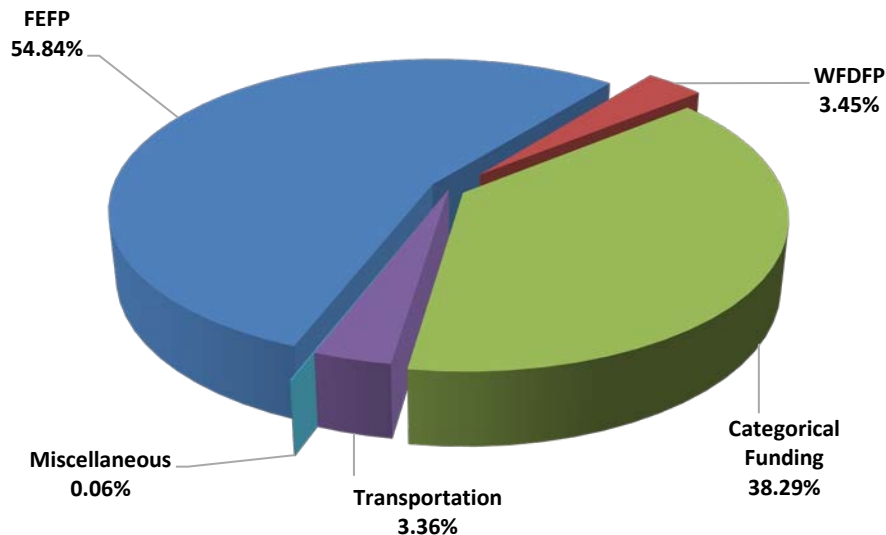
PECO refers to the Public Education Capital Outlay fund. For the operating budget described here, the PECO money is allotted for maintenance of schools.

Total State Revenue Sources

Table 4

Revenue Source	FY18-19	FY19-20	FY20-21	FY21-22
FEFP	\$ 472,596,531	\$ 461,274,309	\$ 474,517,444	\$ 507,774,261
WFDFP	\$ 32,151,120	\$ 32,243,536	\$ 32,104,536	\$ 31,942,536
Categorical Funding	\$ 335,055,604	\$ 357,783,013	\$ 375,788,120	\$ 354,506,516
Lottery	\$ 741,068	\$ 220,469	\$ -	\$ -
Transportation	\$ 30,744,221	\$ 30,180,510	\$ 30,535,040	\$ 31,104,426
Miscellaneous	\$ 37,706,820	\$ 17,656,926	\$ 5,083,198	\$ 516,383
PECO Maintenance	\$ 2,252,331	\$ -	\$ -	\$ -
Total State Revenue	\$ 911,247,695	\$ 899,358,763	\$ 918,028,338	\$ 925,844,122

Total State Revenue Sources
FY 21-22

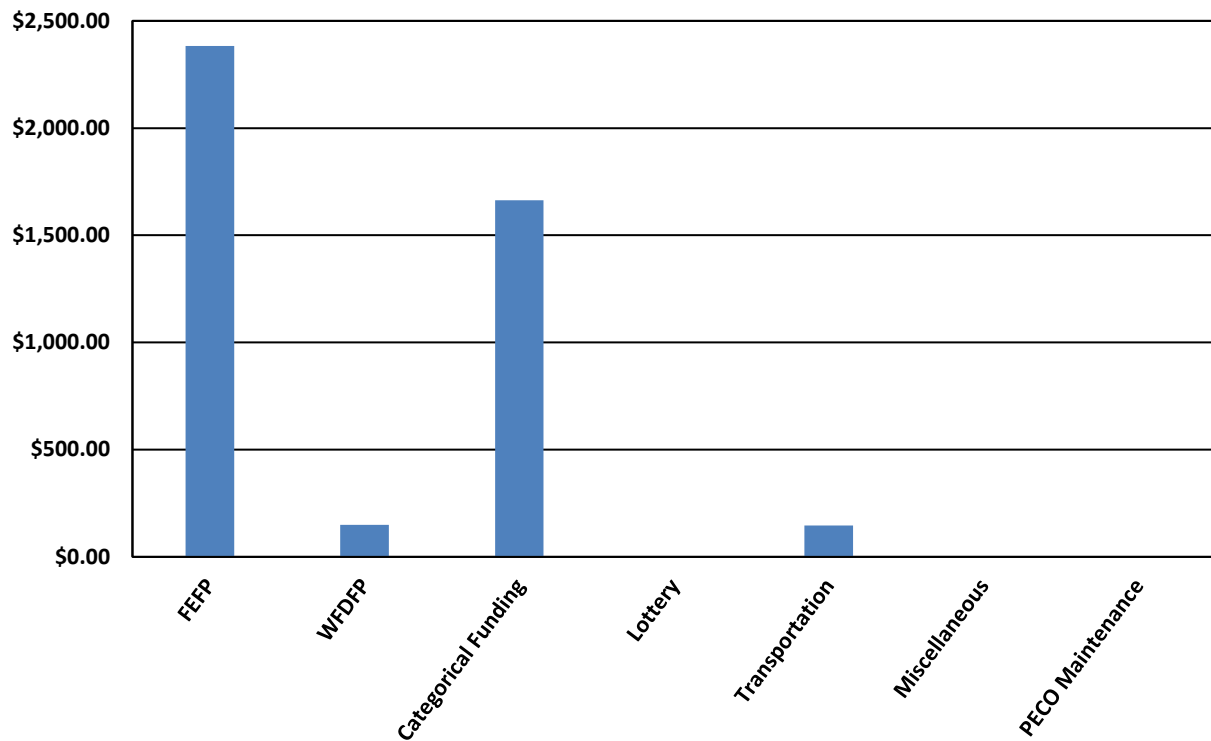


State Revenue Sources Per Student

Table 5

Revenue Source	FY18-19	FY19-20	FY20-21	FY21-22
FEFP	\$ 2,198.70	\$ 2,135.63	\$ 2,269.32	\$ 2,382.72
WFDFP	\$ 149.58	\$ 149.28	\$ 153.54	\$ 149.89
Categorical Funding	\$ 1,558.81	\$ 1,656.48	\$ 1,797.16	\$ 1,663.51
Lottery	\$ 3.45	\$ 1.02	\$ -	\$ -
Transportation	\$ 143.03	\$ 139.73	\$ 146.03	\$ 145.96
Miscellaneous	\$ 175.43	\$ 81.75	\$ 24.31	\$ 2.42
PECO Maintenance	\$ 10.48	\$ -	\$ -	\$ -
Total State Revenue	\$ 4,239.48	\$ 4,163.90	\$ 4,390.35	\$ 4,344.50

State Revenue Sources Per Student FY 21-22



OCPS
Operating Revenue Sources – Local Revenue
2021-22 Fiscal Year

This table depicts the breakdown of local revenue sources, the most significant of which is property taxes. Property taxes account for 97.63% of local revenue sources.

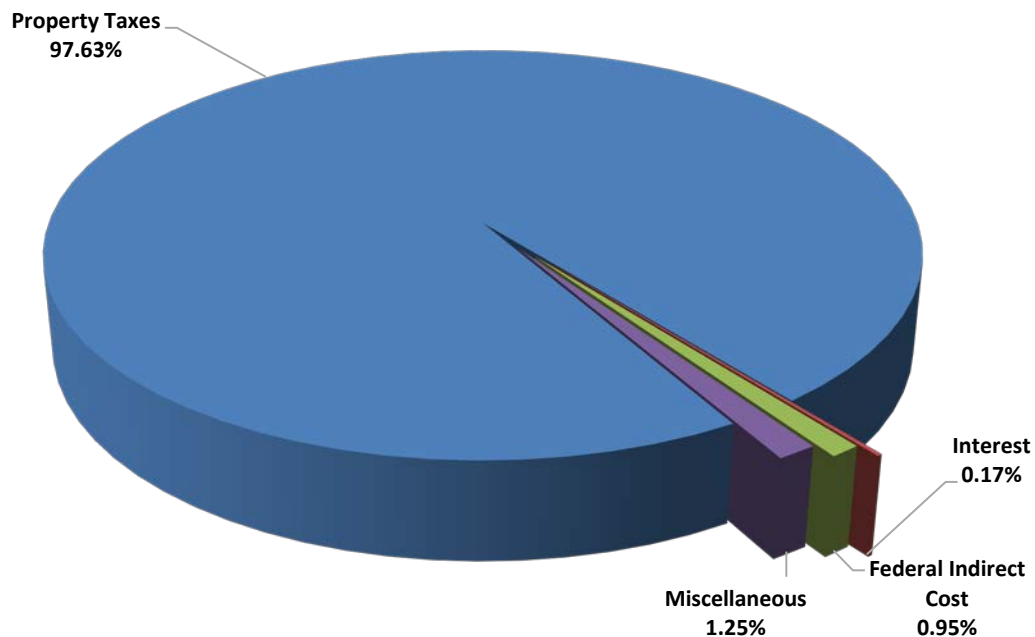
“Miscellaneous” revenues include fees paid by individuals who attend adult education courses and the fees paid by those renting school board owned facilities.

Total Local Revenue Sources

Table 6

Revenue Source	FY18-19	FY19-20	FY20-21	FY21-22
Property Taxes	\$ 798,457,787	\$ 856,199,770	\$ 904,154,510	\$ 883,224,310
Interest	\$ 13,443,375	\$ 9,706,133	\$ (2,228,607)	\$ 1,512,500
Federal Indirect Cost	\$ 7,229,631	\$ 8,804,818	\$ 14,646,473	\$ 8,600,000
Miscellaneous	\$ 23,340,100	\$ 24,573,465	\$ 32,605,578	\$ 11,327,351
Total Local Revenue	\$ 842,470,894	\$ 899,284,185	\$ 949,177,953	\$ 904,664,161

Total Local Revenue Sources
FY 21-22

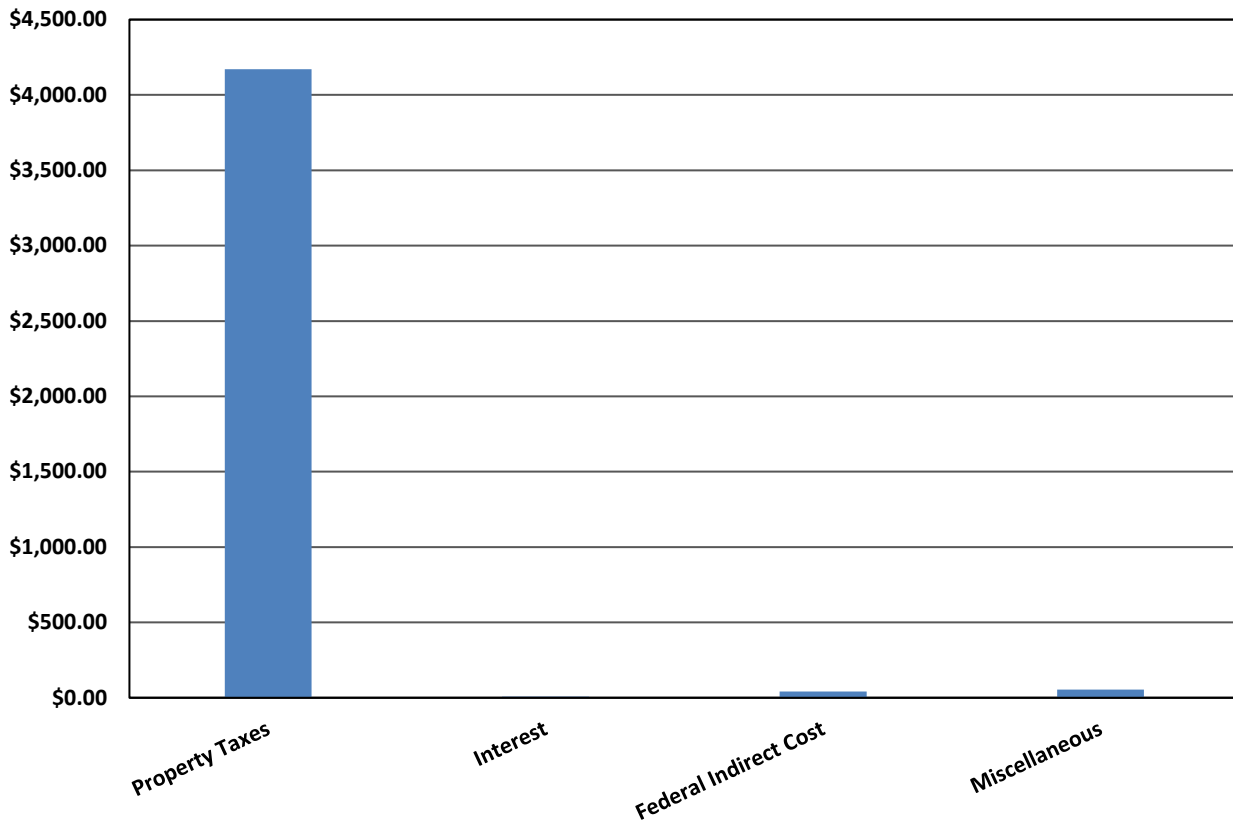


Local Revenue Sources Per Student

Table 7

Revenue Source	FY18-19	FY19-20	FY20-21	FY21-22
Property Taxes	\$ 3,714.74	\$ 3,964.08	\$ 4,324.00	\$ 4,144.51
Interest	\$ 62.54	\$ 44.94	\$ (10.66)	\$ 7.10
Federal Indirect Cost	\$ 33.64	\$ 40.77	\$ 70.04	\$ 40.36
Miscellaneous	\$ 108.59	\$ 113.77	\$ 155.93	\$ 53.15
Total Local Revenue Sources	\$ 3,919.50	\$ 4,163.56	\$ 4,539.32	\$ 4,245.11

Local Revenue Sources Per Student FY 21-22



OCPS
State Funding – Categorical Allocations
2021-22 Fiscal Year

Of the \$925,844,122 state revenue dollars, \$354,506,516 (38.29%) is provided for specific programs. This is referred to as “categorical funding” since the money must be used for the specific category of program for which it is designated. The following shows how state dollars are required to be spent.

State Categorical Allocations

Table 8

State Categorical Description	FY18-19	FY19-20	FY20-21	FY21-22
Instructional Materials	\$ 16,141,603	\$ 15,673,752	\$ 15,633,419	\$ 16,122,380
Library Materials	\$ 930,392	\$ 900,725	\$ 920,414	\$ 930,316
Science Lab Materials	\$ 254,307	\$ 246,198	\$ 251,580	\$ 254,286
Safe Schools	\$ 11,367,162	\$ 12,794,441	\$ 12,963,872	\$ 12,694,381
Mental Health Assistance	\$ 4,676,684	\$ 5,081,130	\$ 6,852,854	\$ 8,141,770
Supplemental Academic Instruction	\$ 48,805,893	\$ 48,846,605	\$ 47,265,403	\$ 48,282,383
Supplemental Reading Instruction	\$ 9,246,818	\$ 9,209,646	\$ 9,055,697	\$ 9,082,097
Class Size Reduction	\$ 236,086,023	\$ 236,298,218	\$ 239,342,794	\$ 213,799,162
Teacher Salary Increase Allocation	\$ -	\$ -	\$ 37,376,034	\$ 40,595,138
Best and Brightest	\$ -	\$ 21,273,282	\$ (19,357)	\$ -
Turnaround School Supplemental Services	\$ -	\$ 2,701,435	\$ 1,722,840	\$ 199,420
DJJ Supplemental Funding	\$ 425,125	\$ 315,043	\$ 296,209	\$ 314,142
Digital Classrooms/Distance Learn	\$ 3,099,055	\$ 388,201	\$ 150,992	\$ 150,940
Teachers Classroom Supply Asst.	\$ 4,022,542	\$ 4,054,337	\$ 3,975,369	\$ 3,940,101
Total State Categoricals	\$ 335,055,604	\$ 357,783,013	\$ 375,788,120	\$ 354,506,516

State Categorical Allocations Per Student

Table 9

State Categorical Description	FY18-19	FY19-20	FY20-21	FY21-22
Instructional Materials	\$ 75.10	\$ 72.57	\$ 74.76	\$ 75.65
Library Materials	\$ 4.33	\$ 4.17	\$ 4.40	\$ 4.37
Science Lab Materials	\$ 1.18	\$ 1.14	\$ 1.20	\$ 1.19
Safe Schools	\$ 52.88	\$ 59.24	\$ 62.00	\$ 59.57
Mental Health Assistance	\$ 21.76	\$ 23.52	\$ 32.77	\$ 38.21
Supplemental Academic Instruction	\$ 227.06	\$ 226.15	\$ 226.04	\$ 226.56
Supplemental Reading Instruction	\$ 43.02	\$ 42.64	\$ 43.31	\$ 42.62
Class Size Reduction	\$ 1,098.36	\$ 1,094.03	\$ 1,144.63	\$ 1,003.25
Teacher Salary Increase Allocation	\$ -	\$ -	\$ 178.75	\$ 190.49
Best and Brightest	\$ -	\$ 98.49	\$ (0.09)	\$ -
Turnaround School Supplemental Services	\$ -	\$ 12.51	\$ 8.24	\$ 0.94
DJJ Supplemental Funding	\$ 1.98	\$ 1.46	\$ 1.42	\$ 1.47
Digital Classrooms/Distance Learn	\$ 14.42	\$ 1.80	\$ 0.72	\$ 0.71
Teachers Classroom Supply Asst.	\$ 18.71	\$ 18.77	\$ 19.01	\$ 18.49
Total State Categoricals	\$ 1,558.81	\$ 1,656.48	\$ 1,797.16	\$ 1,663.51

OCPS Operating Allocations

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

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

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

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

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

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

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

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

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

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

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

Operating Allocations

Table 10

Description	FY18-19	FY19-20	FY20-21	FY21-22
Schools & Centers	\$ 1,316,944,547	\$ 1,372,446,696	\$ 1,356,602,944	\$ 1,439,094,605
Other Instructional Services	\$ 85,817,201	\$ 106,567,713	\$ 75,830,782	\$ 102,164,713
Categorical Programs	\$ 58,989,350	\$ 37,517,346	\$ 24,901,272	\$ 8,086,123
Central & Regional Units	\$ 243,185,289	\$ 237,364,792	\$ 227,202,542	\$ 257,053,619
District-wide Costs	\$ 22,452,118	\$ 22,498,001	\$ 21,512,121	\$ 26,671,316
Salary Lapse Factor	\$ -	\$ -	\$ -	\$ (18,845,527)
Non-Recurring Appropriations	\$ 34,354,652	\$ 38,977,595	\$ 22,608,246	\$ 98,223,797
General Fund Capital Projects	\$ 25,212,218	\$ 31,774,306	\$ 30,053,941	\$ 25,109,291
Transfers	\$ -	\$ 16,868,727	\$ -	\$ -
Total	\$ 1,786,955,375	\$ 1,864,015,177	\$ 1,758,711,848	\$ 1,937,557,937

Operating Allocations Per Student

Table 11

Description	FY18-19	FY19-20	FY20-21	FY21-22
Schools & Centers	\$ 6,126.94	\$ 6,354.23	\$ 6,487.77	\$ 6,752.91
Other Instructional Services	\$ 399.26	\$ 493.39	\$ 362.65	\$ 479.41
Categorical Programs	\$ 274.44	\$ 173.70	\$ 119.09	\$ 37.94
Central & Regional Units	\$ 1,131.39	\$ 1,098.97	\$ 1,086.57	\$ 1,206.22
District-wide Costs	\$ 104.46	\$ 104.16	\$ 102.88	\$ 125.15
Salary Lapse Factor	\$ -	\$ -	\$ -	\$ (88.43)
Non-Recurring Appropriations	\$ 159.83	\$ 180.46	\$ 108.12	\$ 460.91
General Fund Capital Projects	\$ 117.30	\$ 147.11	\$ 143.73	\$ 117.82
Transfers	\$ -	\$ 78.10	\$ -	\$ -
Total	\$ 8,313.62	\$ 8,630.13	\$ 8,410.81	\$ 9,091.94

OCPS
Operating Appropriations by Schools & Centers
2021-22 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.)

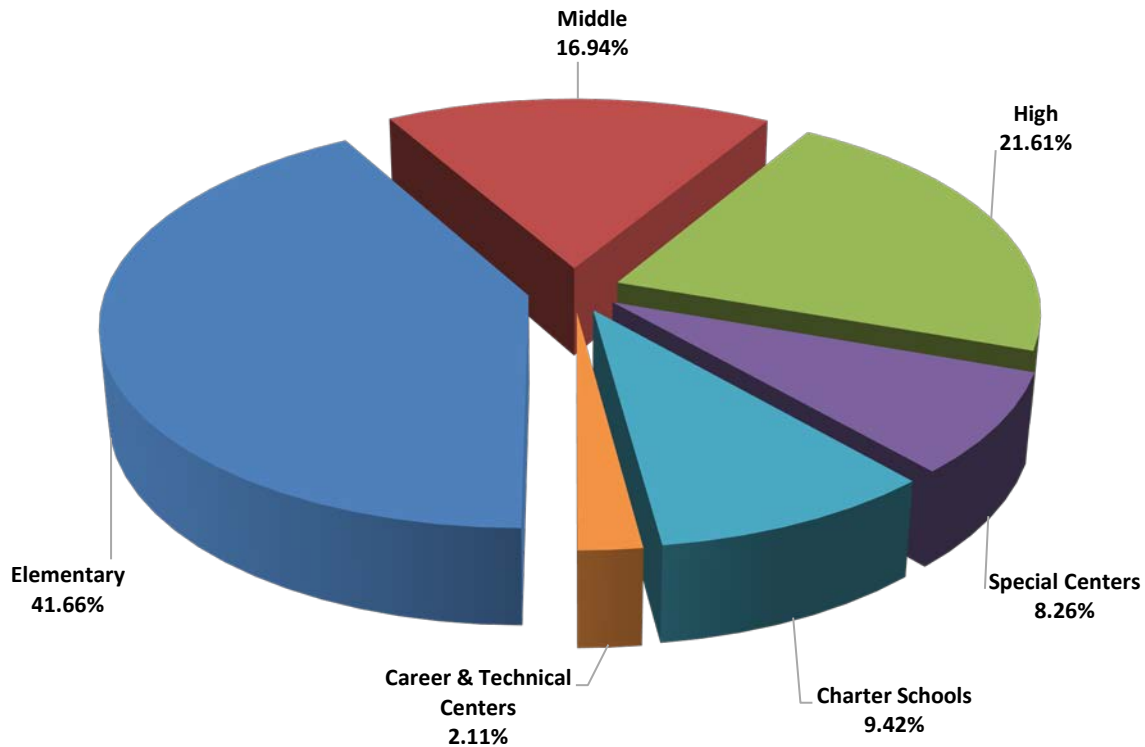
“Special Centers” are schools that serve students with special needs, for example, students with profound handicaps and those who have disciplinary problems. Special Centers include Cherokee, Magnolia, and Silver Pines Academy K-12 Learning Center, among others. Career & Technical Centers provide technical training to adults primarily. These centers include Orlando Tech, Winter Park Tech, Mid-Florida Tech, Westside Tech and Avalon Center for Technical Excellence. Schools and centers appropriations account for approximately 74.27% of the operating budget.

Schools & Centers Appropriations

Table 12

Schools	FY18-19	FY19-20	FY20-21	FY21-22
Elementary	\$ 585,187,679	\$ 608,517,747	\$ 588,967,007	\$ 599,594,680
Middle	\$ 233,058,039	\$ 248,270,427	\$ 238,736,911	\$ 243,765,594
High	\$ 295,159,774	\$ 304,241,373	\$ 304,981,168	\$ 310,992,639
Special Centers	\$ 46,997,027	\$ 49,468,665	\$ 53,746,567	\$ 118,811,160
Charter Schools	\$ 121,130,417	\$ 127,102,310	\$ 136,873,336	\$ 135,558,425
Career & Technical Centers	\$ 35,411,609	\$ 34,846,174	\$ 33,297,955	\$ 30,372,108
Total	\$ 1,316,944,547	\$ 1,372,446,696	\$ 1,356,602,944	\$ 1,439,094,605

Appropriations by School Type
FY 21-22

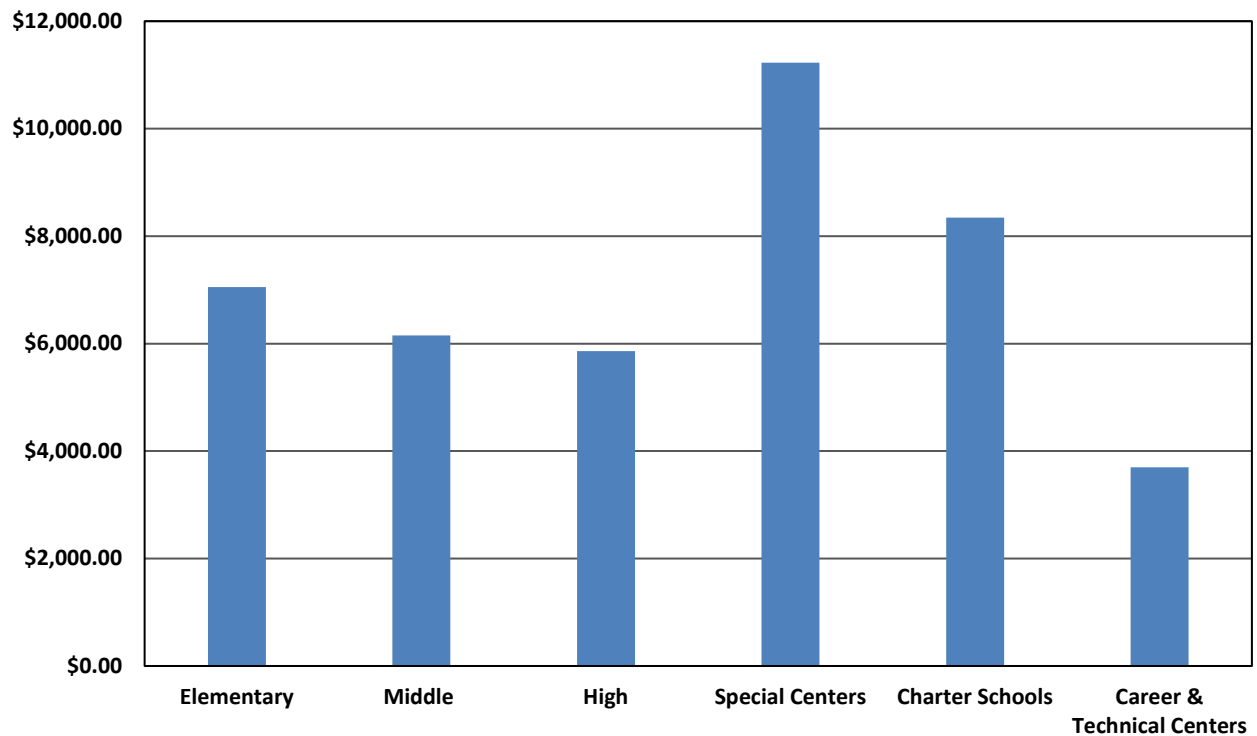


Schools & Centers Appropriations Per Student

Table 13

Schools	FY18-19	FY19-20	FY20-21	FY21-22
Elementary	\$ 6,540.32	\$ 6,802.32	\$ 7,297.22	\$ 7,035.53
Middle	\$ 5,580.41	\$ 5,918.56	\$ 6,096.70	\$ 6,146.51
High	\$ 5,341.98	\$ 5,565.83	\$ 5,798.60	\$ 5,827.89
Special Centers	\$ 7,738.28	\$ 8,116.64	\$ 4,437.40	\$ 11,414.92
Charter Schools	\$ 8,572.82	\$ 8,159.56	\$ 8,410.50	\$ 8,366.25
Career & Technical Centers	\$ 4,292.32	\$ 4,223.78	\$ 4,036.12	\$ 3,681.47
Total	\$ 6,126.94	\$ 6,354.23	\$ 6,487.77	\$ 6,752.91

Dollars Per Student
FY 21-22

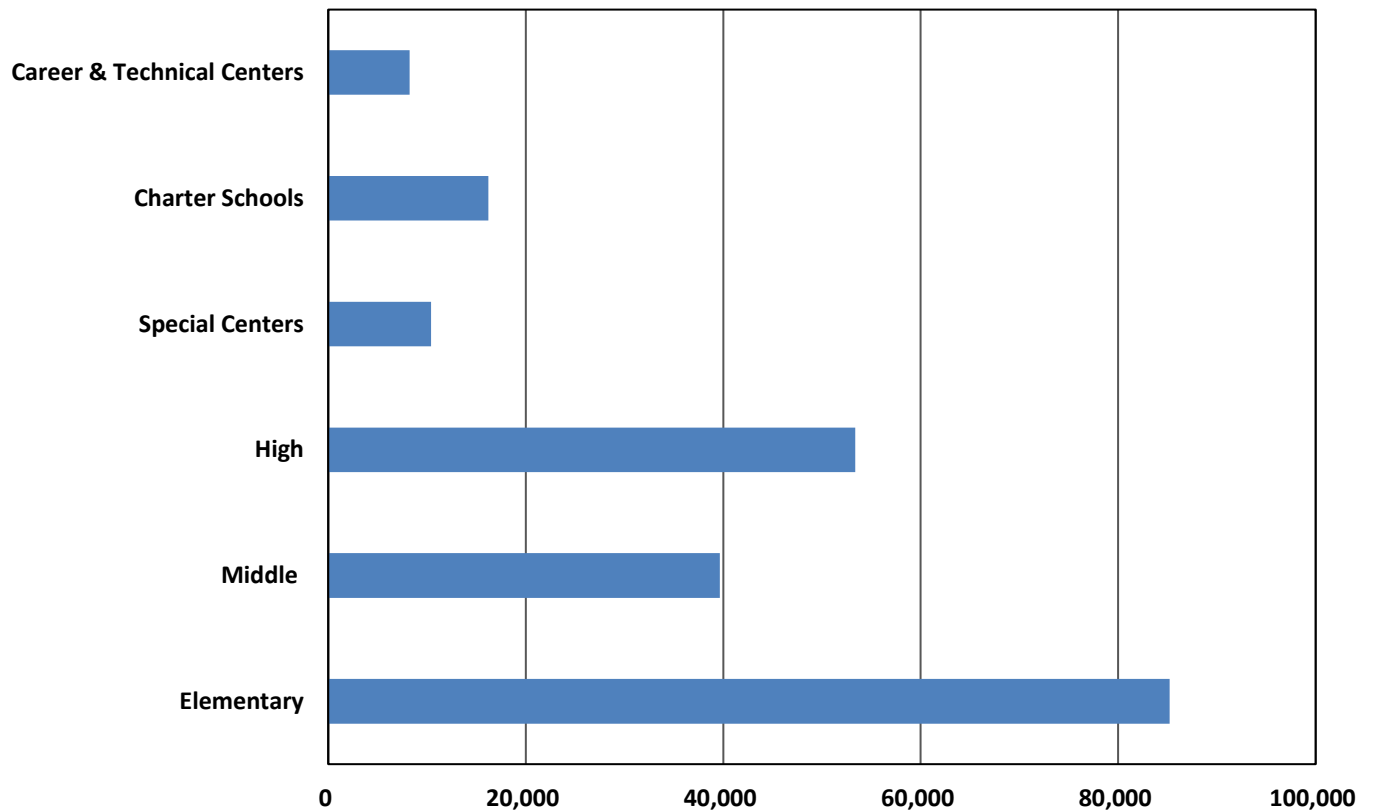


Schools & Centers FTE

Table 14

Schools	FY18-19	FY19-20	FY20-21	FY21-22
Elementary	89,473.79	89,457.34	80,711.12	85,223.78
Middle	41,763.63	41,947.78	39,158.39	39,659.20
High	55,252.91	54,662.38	52,595.68	53,362.83
Special Centers	6,073.32	6,094.72	12,112.19	10,408.41
Charter Schools	14,129.59	15,577.11	16,274.10	16,203.00
Career & Technical Centers	8,250.00	8,250.00	8,250.00	8,250.00
Total	214,943.24	215,989.33	209,101.48	213,107.23

**FTE by School Type
FY 21-22**



OCPS
Other Instructional Services Appropriations
2021-22 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 5.27% of the operating budget.

Other Instructional Services

Table 15

Category Description	FY18-19	FY19-20	FY20-21	FY21-22
Academic Competitions	\$ 101,953	\$ 20,140	\$ -	\$ 51,000
Acceleration Initiative	\$ 706,082	\$ 173,146	\$ 271,493	\$ 300,000
Latinos in Action	\$ -	\$ -	\$ -	\$ 65,000
Aspire to Excellence	\$ -	\$ -	\$ -	\$ 15,000
After School Tutorial Program	\$ 244,791	\$ 196,985	\$ 186,073	\$ 330,000
AP Tutoring	\$ 215,922	\$ 103,880	\$ 96,188	\$ 285,293
Dual Enrollment Articulation/Tuition	\$ 4,183,217	\$ 4,528,644	\$ 4,249,551	\$ 4,528,644
Code Of Conduct Printing	\$ 25,500	\$ 8,000	\$ -	\$ 15,029
Turnaround School Supplemental Services	\$ -	\$ 1,518,122	\$ 947,503	\$ 199,420
Commissioner's Academic Challenge	\$ (1,020)	\$ 4,080	\$ -	\$ 5,240
Curriculum Development	\$ 298,253	\$ 265,646	\$ 48,929	\$ 137,700
SRO Training & Supervision	\$ 7,082	\$ -	\$ 1,599,856	\$ 1,967,500
District-wide Athletics	\$ 37,186	\$ 8,100	\$ -	\$ 8,100
Dropout Programs Contracted Child Care	\$ 235,389	\$ 117,974	\$ 117,270	\$ 156,178
Dropout Programs Contracted Nursing Services	\$ 36,598	\$ 38,000	\$ 38,000	\$ 38,000
Dropout Programs Teen Parent Hourly	\$ 27,133	\$ 14,292	\$ 3,594	\$ 15,006
Suspension Center Support	\$ 290,000	\$ 241,666	\$ -	\$ 290,000
ESOL Endorsement Materials	\$ 10,900	\$ 60	\$ 16,348	\$ 10,966
ESOL Student Tests	\$ 123,604	\$ 129,981	\$ 129,960	\$ 130,000
Expectation Graduation	\$ 10,105	\$ -	\$ -	\$ -
Music Association Membership and Performance	\$ 97,928	\$ 91,966	\$ 87,767	\$ 152,783
Hearing Officer Student Discipline	\$ 33,155	\$ 27,138	\$ 22,480	\$ 34,935
Hearing/Vision Impaired Services	\$ 242,955	\$ 249,140	\$ 146,578	\$ 315,111
Instructional Materials(Dual Enrollment)	\$ 1,048,586	\$ 1,159,754	\$ -	\$ 869,815
Instructional Materials (Central Adoption)	\$ 11,114,979	\$ 32,262,066	\$ 10,072,198	\$ 20,223,270
Instructional Materials (Redistribution)	\$ 8,740	\$ 111,450	\$ 54,636	\$ 180,000
Digital Classrooms	\$ 2,848,442	\$ 992,884	\$ 85,416	\$ 139,598
DCL Support	\$ 8,204,657	\$ 8,112,390	\$ 7,557,303	\$ 4,219,291
Music Itinerant Teachers	\$ 576,811	\$ 645,442	\$ 685,276	\$ 674,214
Pre-School Handicapped PEC Supplement	\$ 44,090	\$ 43,012	\$ 90,652	\$ 46,318
Speech & Language Therapists	\$ 12,305,710	\$ 14,645,061	\$ 15,198,203	\$ 16,267,090
Summer School Elementary ESY	\$ 2,214,198	\$ 1,803,234	\$ 59,504	\$ 2,500,376
Summer School Extended Contracts	\$ 2,974,286	\$ 2,172,879	\$ 2,402,305	\$ 1,974,564
Summer School High	\$ 2,634,676	\$ 1,693,677	\$ 812,219	\$ 2,304,205
Summer School Middle	\$ 786,802	\$ 600,051	\$ 13,191	\$ 883,956
Summer School Special Centers	\$ 1,193,443	\$ 1,699,634	\$ 352,973	\$ 2,313,644
Summer Reading Camp (8th Grade)	\$ 33,521	\$ 4,980	\$ -	\$ 37,769
Summer Reading Camp (3rd Grade)	\$ 1,227,168	\$ 2,472,051	\$ 92,022	\$ 1,194,467
Summer School Transportation	\$ 1,297,422	\$ 88,457	\$ 14,076	\$ 1,740,850
Summer SRO's	\$ 11,281	\$ 622,145	\$ -	\$ 629,963
Summer Professional Development	\$ 228,394	\$ 222,248	\$ 92,523	\$ -
Teacher Training	\$ 218,061	\$ 260,794	\$ 212,868	\$ 225,000
Textbook Adoption	\$ 23,244	\$ -	\$ 9,787	\$ 24,000
Orange TIPS Tutoring	\$ 14,082	\$ 13,044	\$ 14,523	\$ 18,663
Translation Services	\$ 240,497	\$ 203,039	\$ 210,436	\$ 230,000
United Arts in Education	\$ 501,058	\$ 549,000	\$ 527,135	\$ 549,000
United Arts Transportation	\$ 467,389	\$ 472,537	\$ -	\$ 540,000
Social Workers	\$ 4,076,475	\$ 4,244,915	\$ 4,429,133	\$ 4,533,217
Psychologists	\$ 2,934,902	\$ 2,816,826	\$ 3,018,762	\$ 3,090,793
Mental Health Assistance	\$ 2,751,553	\$ 5,245,924	\$ 6,378,026	\$ 7,276,127
Itinerant Teachers	\$ 2,570,552	\$ 2,660,130	\$ 2,677,038	\$ 2,869,810
PT/OT Services	\$ 2,894,502	\$ 2,669,107	\$ 2,467,533	\$ 3,017,366
Teacher Mentor Program	\$ 642,537	\$ 705,450	\$ 563,032	\$ 600,000

Other Instructional Services

Table 15

Category Description	FY18-19	FY19-20	FY20-21	FY21-22
ESOL Certification Training	\$ 141,626	\$ 131,378	\$ 152,978	\$ 160,000
School Performance Monitoring	\$ 1,972,314	\$ 1,924,986	\$ 1,977,617	\$ 3,669,338
Recruitment, Retention, & Bonus	\$ 3,559,498	\$ 845,361	\$ 1,899,980	\$ 2,572,108
Digital Design Classroom	\$ 6,830	\$ -	\$ -	\$ -
Reading Training, Materials & Consultants	\$ 183,026	\$ 223,343	\$ 206,970	\$ 223,243
Accreditation Dues	\$ 245,400	\$ 254,500	\$ 285,500	\$ 309,400
Middle Years IB Program	\$ 476,135	\$ 462,295	\$ -	\$ -
Destiny Library Management Web Based Solution	\$ 243,498	\$ 241,200	\$ 244,200	\$ 249,300
Instructional Staff Modification	\$ 1,235,483	\$ 1,270,555	\$ 801,031	\$ 1,465,260
IB Programs HS	\$ 147,975	\$ 118,811	\$ 113,111	\$ 180,200
Post-secondary K-12 Support	\$ 1,465,326	\$ 1,384,417	\$ 1,758,586	\$ 1,758,586
Back on Track	\$ 128,900	\$ 98,500	\$ 50,800	\$ 128,300
PSAT/SAT/ACT Testing	\$ 1,362,559	\$ 1,544,751	\$ 1,233,880	\$ 2,100,000
Literacy Plan	\$ 902,392	\$ 1,048,278	\$ 912,020	\$ 982,957
Universal Gifted Screening	\$ 79,600	\$ 90,200	\$ 141,750	\$ 141,750
DPLC Support	\$ 651,846	\$ -	\$ -	\$ -
Total	\$ 85,817,201	\$ 106,567,713	\$ 75,830,782	\$ 102,164,713

OCPS
Central & Regional Units Appropriations
2021-22 Fiscal Year

This table depicts the “Central & Regional Units Appropriations” referred to previously in Table 10. Central and regional units include funds for departments such as Office of the Superintendent, School Board, Operations Services, Facilities Services, Fiscal Services and Exceptional Student Education. Department appropriations account for approximately 13.27% of the operating budget.

Central & Regional Units Appropriations

Table 16

Category Description	FY18-19	FY19-20	FY20-21	FY21-22
School Board	\$ 1,206,187	\$ 1,245,196	\$ 1,261,564	\$ 1,326,288
Office of the Superintendent	\$ 3,199,182	\$ 3,517,808	\$ 3,569,924	\$ 4,021,624
Office of Deputy Superintendent	\$ 9,096,600	\$ 9,341,661	\$ 7,879,274	\$ 8,385,081
Research, Accountability, and Grants	\$ 2,899,591	\$ 3,148,101	\$ 3,216,324	\$ 3,549,882
Career and Technical Education	\$ 4,273,074	\$ 3,675,918	\$ 3,814,156	\$ 6,932,019
School Choice	\$ 2,766,334	\$ 2,867,006	\$ 2,759,854	\$ 2,881,300
Chief Academic Officer	\$ 10,686,732	\$ 11,074,840	\$ 10,538,594	\$ 11,726,081
Exceptional Student Education	\$ 3,770,720	\$ 3,740,436	\$ 4,057,173	\$ 4,499,192
Fiscal Services	\$ 7,678,993	\$ 7,961,583	\$ 7,761,741	\$ 8,254,429
Facilities Services	\$ 83,735,415	\$ 87,533,711	\$ 88,990,201	\$ 91,708,550
Operations Services	\$ 75,080,757	\$ 74,812,320	\$ 67,841,919	\$ 79,517,594
Information Technology Services	\$ 12,272,746	\$ 11,751,049	\$ 12,162,127	\$ 13,766,566
Chief of Staff	\$ 6,905,607	\$ 7,130,606	\$ 7,068,625	\$ 7,263,150
Chief of Communications	\$ 3,313,081	\$ 3,572,088	\$ 3,305,972	\$ 3,544,565
Utilities	\$ 16,300,269	\$ 13,363,392	\$ 9,774,268	\$ 15,486,589
Cap Proj Costs Reflected GF	\$ -	\$ (7,370,922)	\$ (6,799,174)	\$ (5,809,291)
Total	\$ 243,185,289	\$ 237,364,792	\$ 227,202,542	\$ 257,053,619

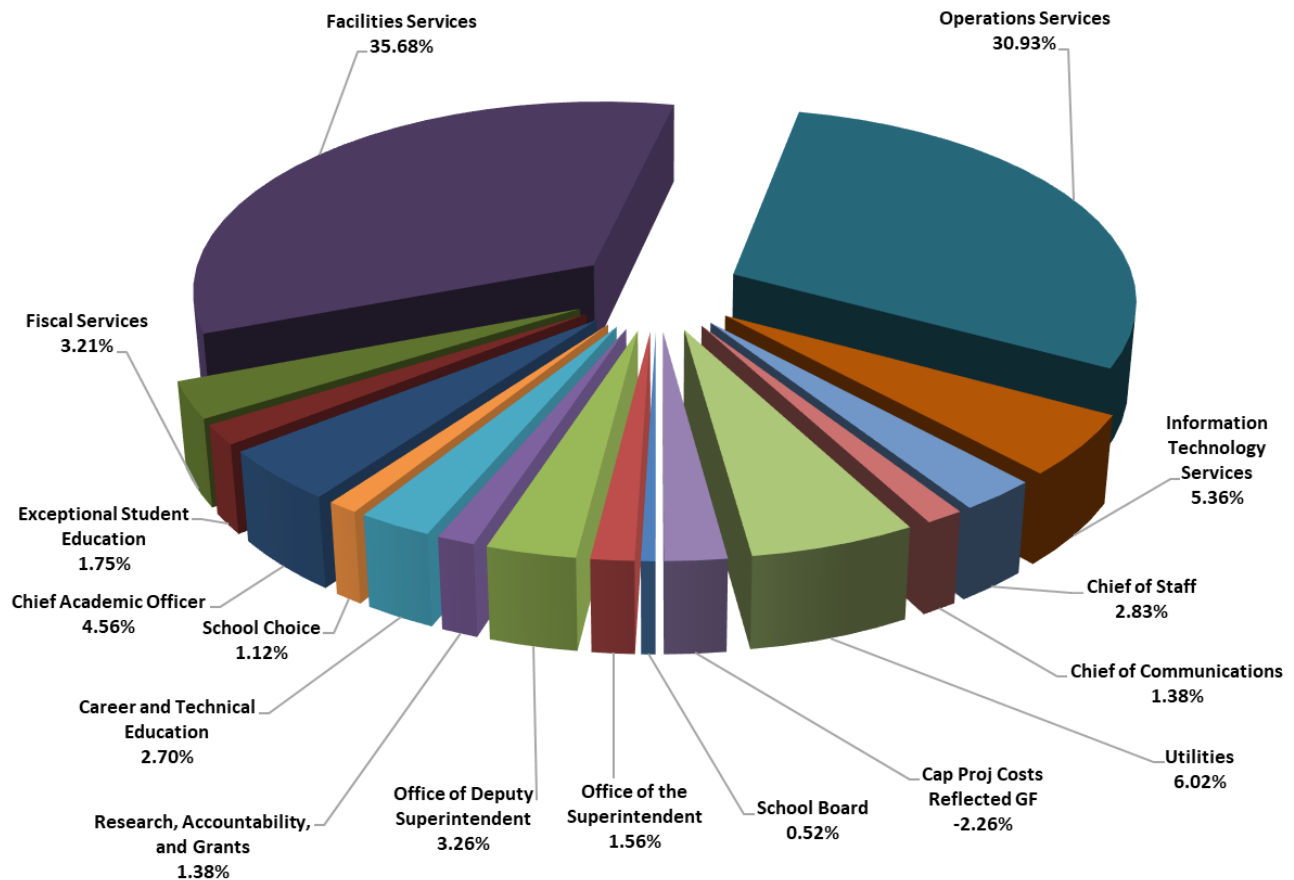
Central & Regional Units Appropriations Per Student

Table 17

Category Description	FY18-19	FY19-20	FY20-21	FY21-22
School Board	\$ 5.61	\$ 5.77	\$ 6.03	\$ 6.22
Office of the Superintendent	\$ 14.88	\$ 16.29	\$ 17.07	\$ 18.87
Office of Deputy Superintendent	\$ 42.32	\$ 43.25	\$ 37.68	\$ 39.35
Research, Accountability, and Grants	\$ 13.49	\$ 14.58	\$ 15.38	\$ 16.66
Career and Technical Education	\$ 19.88	\$ 17.02	\$ 18.24	\$ 32.53
School Choice	\$ 12.87	\$ 13.27	\$ 13.20	\$ 13.52
Chief Academic Officer	\$ 49.72	\$ 51.27	\$ 50.40	\$ 55.02
Exceptional Student Education	\$ 17.54	\$ 17.32	\$ 19.40	\$ 21.11
Fiscal Services	\$ 35.73	\$ 36.86	\$ 37.12	\$ 38.73
Facilities Services	\$ 389.57	\$ 405.27	\$ 425.58	\$ 430.34
Operations Services	\$ 349.31	\$ 346.37	\$ 324.44	\$ 373.13
Information Technology Services	\$ 57.10	\$ 54.41	\$ 58.16	\$ 64.60
Chief of Staff	\$ 32.13	\$ 33.01	\$ 33.80	\$ 34.08
Chief of Communications	\$ 15.41	\$ 16.54	\$ 15.81	\$ 16.63
Utilities	\$ 75.84	\$ 61.87	\$ 46.74	\$ 72.67
Cap Proj Costs Reflected GF	\$ -	\$ (34.13)	\$ (32.52)	\$ (27.26)
Total	\$ 1,131.39	\$ 1,098.97	\$ 1,086.57	\$ 1,206.22

Central & Regional Units Appropriations Per Student

FY 21-22



OCPS
District-wide Appropriations
2021-22 Fiscal Year

This table depicts the “District-wide Appropriations” referred to previously in Table 10. District-wide funds are those used to cover district costs not allocated to a specific department such as state book entry for motor vehicle license tax bonds, the district external audit, software maintenance fees, business system improvements, unemployment compensation and bank service charges. District-wide appropriations account for 1.38% of the operating budget.

District-wide Appropriations

Table 18

Category Description	FY18-19	FY19-20	FY20-21	FY21-22
Annual Leave Payout*	\$ 1,457,894	\$ 1,697,583	\$ 1,065,692	\$ 1,407,056
Bank Service Chgs/Fees	\$ 586,595	\$ 559,355	\$ 310,496	\$ 350,000
Boiler Inspections	\$ 240	\$ 480	\$ -	\$ 1,900
Budget Advertisement	\$ 3,492	\$ 3,492	\$ 3,492	\$ 4,100
CO & DS	\$ 119,972	\$ 120,928	\$ 114,992	\$ 118,798
COPS Annual Fees	\$ 61	\$ 61	\$ 61	\$ 61
District External Audit	\$ 193,750	\$ 184,500	\$ 261,250	\$ 209,000
District-Wide Fit for Duty Testing*	\$ 12,926	\$ 29,274	\$ 27,124	\$ 23,108
Employee Assistance Program*	\$ 225,696	\$ 148,789	\$ 122,815	\$ 225,696
Employee Recognition Program*	\$ 74,999	\$ 70,955	\$ 69,423	\$ 75,000
FDLE Background Checks Volunteers*	\$ 85,055	\$ 158,079	\$ 25,032	\$ 140,000
Interscholastic Athletic Insurance	\$ 584,055	\$ 565,150	\$ 557,989	\$ 569,064
Loss Fund*	\$ 13,146,155	\$ 12,918,317	\$ 13,773,372	\$ 14,675,742
Merit Pay-CTA Contract	\$ 99,462	\$ 99,868	\$ 99,860	\$ 100,000
Printing CTA Contract	\$ 3,325	\$ 4,435	\$ 2,900	\$ 4,013
Printing OESPA Contract	\$ 3,325	\$ 4,435	\$ 2,900	\$ 4,013
Property Adjustment Board	\$ 310,650	\$ 160,501	\$ 176,418	\$ 189,600
School Internal Account Audits	\$ 151,100	\$ 152,000	\$ 154,300	\$ 160,950
Sick Leave Accumulation Payout*	\$ 7,019,817	\$ 7,991,745	\$ 7,193,653	\$ 7,481,662
Sick Leave Bank Usage Charges*	\$ 1,425,786	\$ 1,234,462	\$ 1,708,794	\$ 1,480,000
Sonitrol Security System & Contract	\$ 727,696	\$ 634,148	\$ 572,400	\$ 572,400
Fire Alarm Monitoring	\$ 38,887	\$ 38,000	\$ 39,039	\$ 37,500
Security System Maintenance	\$ 68,789	\$ 345,575	\$ 136,227	\$ 331,142
Payroll Adjustments	\$ 161,308	\$ (84,751)	\$ 236,299	\$ 30,000
Substitute Teachers	\$ 1,254,944	\$ 558,189	\$ 207,636	\$ 1,240,000
Suspensions with Pay*	\$ 596,921	\$ 365,822	\$ 740,795	\$ 456,364
Tangible Property Inventory Verification	\$ 51,395	\$ 50,795	\$ 50,415	\$ 53,540
Temporary Help	\$ 52,891	\$ 84,425	\$ 50,302	\$ 42,000
Traffic Safety	\$ 154,426	\$ 82,924	\$ 8,226	\$ 82,000
TSA Consulting Group*	\$ 53,543	\$ -	\$ -	\$ -
Unemploy Compensation*	\$ 213,288	\$ 151,677	\$ 2,071,728	\$ 244,325
Cobra,FSA & Retire Health*	\$ 92,267	\$ 113,870	\$ 106,348	\$ 110,224
Health Insurance Consultants*	\$ 45,826	\$ 49,992	\$ 49,992	\$ 50,000
Subscriptions	\$ -	\$ -	\$ -	\$ 1,825
Business System Improvements	\$ 2,173,547	\$ 2,173,547	\$ 3,221,108	\$ 3,137,936
Curriculum & Instruction Portfolio	\$ 2,888,024	\$ 2,888,024	\$ 360,000	\$ 350,000
Worker's Compensation Testing	\$ 19,873	\$ 15,235	\$ 8,878	\$ 25,000
Joint Use Projects	\$ 106,303	\$ 196,892	\$ 111,039	\$ 111,039
Interlocal Agrmnt-Prop Appraiser & GIS Maint	\$ 5,000	\$ 72,200	\$ 33,600	\$ 38,600
Re-fingerprinting of Current Employees*	\$ 395,721	\$ 235,149	\$ 217,050	\$ 425,000
Software Maintenance Fees	\$ 11,633,595	\$ 13,083,149	\$ 14,574,021	\$ 18,349,503
Property Due Diligence	\$ 545,363	\$ 300,515	\$ 139,349	\$ 490,000
HR Applicant Support	\$ 62,078	\$ 59,731	\$ 78,924	\$ 67,332
Sub-Total District Wide Costs	\$ 46,846,039	\$ 47,519,517	\$ 48,683,937	\$ 53,465,493
Less Other Personnel Costs*	\$ (24,393,921)	\$ (25,021,516)	\$ (27,171,816)	\$ (26,794,177)
Total	\$ 22,452,118	\$ 22,498,001	\$ 21,512,121	\$ 26,671,316

* Line items charged through Other Personnel Costs

**OCPS
General Fund Capital Projects
2021-22 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 1.30% of the operating budget.

General Fund Capital Projects

Table 19

Category Description	FY18-19	FY19-20	FY20-21	FY21-22
Portable Leasing & Repairs	\$ 11,738,240	\$ 12,190,053	\$ 13,106,590	\$ 10,800,000
Chief Facilities Office	\$ -	\$ 885,084	\$ 699,123	\$ 440,308
Facilities Services Construction	\$ -	\$ 1,753,839	\$ 1,807,212	\$ 2,365,258
Facilities Services Real Estate Management	\$ -	\$ 461,686	\$ 488,206	\$ 514,606
Facilities Programs, Building Code Compliance O	\$ -	\$ 1,151,904	\$ 1,100,005	\$ 1,083,630
Facilities Construction Planning	\$ -	\$ 233,210	\$ 120,659	\$ -
Facilities Planning	\$ -	\$ 192,184	\$ 264,126	\$ 278,260
Facilities Capital Renewal and Portables	\$ -	\$ 1,718,110	\$ 1,306,193	\$ -
Procure Svc/Facilities Construct Contracting	\$ -	\$ 793,771	\$ 851,371	\$ 956,256
Business Opportunity Office	\$ -	\$ 181,135	\$ 162,280	\$ 170,973
State Non-Recurring Maintenance Allocation	\$ 4,925,688	\$ -	\$ -	\$ -
Charter School Capital	\$ -	\$ -	\$ -	\$ -
Local Maintenance	\$ 8,548,290	\$ 12,213,331	\$ 10,148,176	\$ 8,500,000
Total	\$ 25,212,218	\$ 31,774,306	\$ 30,053,941	\$ 25,109,291

OCPS
Non-Recurring Appropriations
2021-22 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 5.07% of the operating budget.

Non-Recurring Appropriations

Table 20

Category Description	FY18-19	FY19-20	FY20-21	FY21-22
FY 2021-2022 Non-Recurring Appropriations				
Additional Days for New & Renovated Schools				231,675
Reorganization & Equipment				150,000
ITG Portfolio-Teaching and Learning				3,136,731
ITG Portfolio-Business				1,293,535
Instructional Materials				1,582,477
Digital Curriculum				109,125
Security-Temporary Services				62,000
Professional Service				5,000
Athletic Bleacher Rentals				56,260
School Safety and Security				55,000
Professional Development				7,000
Environmental Testing				37,000
Code Compliance				150,000
Employee Retention				79,999,466
Automated External Defibrillator				60,000
COVID-19 Pandemic				3,089,702
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			221,154	
Athletic Bleacher Rentals			4,401	
School Safety and Security			175,095	
Professional Development			144,356	
Retention Program			234,348	
COVID-19 Pandemic			7,724,255	
FY 2019-2020 Non-Recurring Appropriations				
Additional Days for New & Renovated Schools		186,506		
Reorganization & Equipment		48,571		
ITG Portfolio-Teaching and Learning		6,808,580		
ITG Portfolio-Business		11,905,596		
Digital Curriculum		1,309,418		
Security-Temporary Services		515,644		
Attendance Program		213,750		
Student Enrollment		15,990		
ESE Units Start Up Costs & Endorsement Materials		129,878		
Professional Service		91,885		
Vehicles		911,500		
Safety Initiatives		443,046		
Athletic Bleacher Rentals		97,588		
Professional Development-ITS		98,782		
Professional Development-Common Planning		5,079,073		
School Safety and Security		287,486		
Teacher Recruitment Program		2,192,400		
Early Literacy and Innovation Program		436,081		
Dual Enrollment Transportation Pilot		122,060		
Athletic Transportation		17,791		
Retention Program		490,616		
Hurricane Dorian		616,268		
COVID-19 Pandemic		6,959,085		

Non-Recurring Appropriations

Table 20

Category Description	FY18-19	FY19-20	FY20-21	FY21-22
FY 2018-2019 Non-Recurring Appropriations				
Additional Days for New & Renovated Schools	412,234			
Reorganization & Equipment	54,341			
ITG Portfolio-Teaching and Learning	9,362,224			
ITG Portfolio-Business	7,918,816			
Digital Curriculum	110,003			
Safety Initiatives	551,323			
Security-Temporary Services	80,931			
Business Continuity and Disaster Recovery	200,988			
Outsourcing Network Security Monitoring	302,302			
Condition Assessment	492,231			
Fencing	2,608,841			
Environmental Testing	12,035			
Teacher Recruitment Program	1,307,916			
Attendance Program	270,000			
Early Literacy Program	285,058			
Speech, Language & Psychologist Services	1,445,734			
HR Initiative	30,900			
Athletic Bleacher Rentals	249,308			
Fire Alarm Upgrade	35,218			
Professional Development-ITS	151,340			
Professional Development-Common Planning	5,306,166			
Athletic Transportation	16,425			
Retention Program	247,724			
Youth Mental Health Management Network	50,000			
Saturday School	132,882			
Welding Program - CTE	1,300,000			
Equipment and Repairs	69,458			
Edgenuity & Imagine Learn for Displaced Students	322,400			
Hurricane Irma	1,027,853			
Sub-Total	\$ 34,354,652	\$ 38,977,595	\$ 22,538,616	\$ 90,024,972
To Allocate	\$ -	\$ -	\$ -	\$ 8,198,825
TOTAL	\$ 34,354,652	\$ 38,977,595	\$ 22,538,616	\$ 98,223,797

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

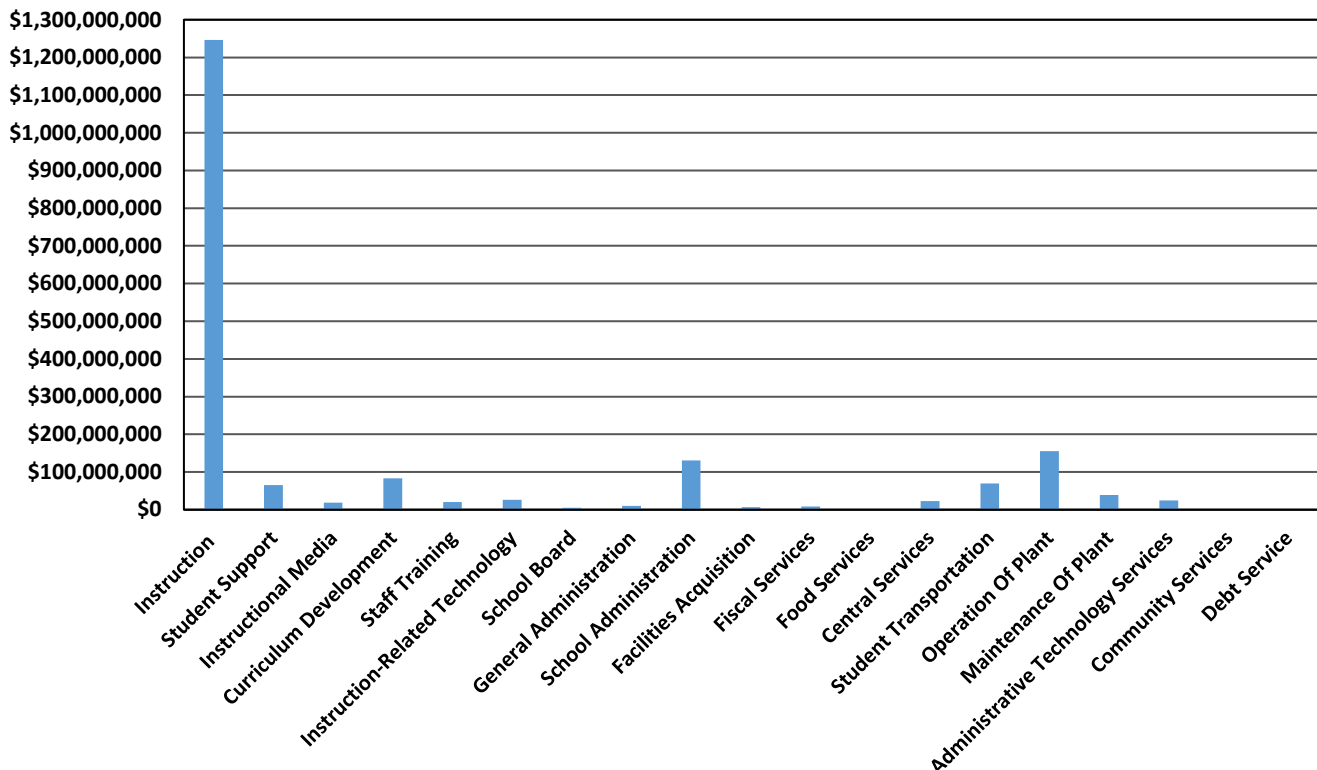
<u>Category</u>	<u>Description</u>
Instruction	Direct classroom instruction, including classroom teachers and paraprofessional salaries, classroom supplies, books, equipment
Student Support	Guidance counselors, social workers, psychologists, mental health services
Instructional Media	Media Center staff 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	FY18-19	FY19-20	FY20-21	FY21-22
Instruction	\$ 1,118,582,015	\$ 1,163,934,853	\$ 1,125,812,409	\$ 1,265,063,258
Student Support	\$ 66,686,330	\$ 73,098,437	\$ 72,276,303	\$ 66,407,989
Instructional Media	\$ 16,721,985	\$ 17,153,507	\$ 15,732,285	\$ 17,554,835
Curriculum Development	\$ 70,042,323	\$ 67,500,180	\$ 61,194,052	\$ 79,785,928
Staff Training	\$ 27,953,659	\$ 27,496,657	\$ 25,043,894	\$ 20,499,621
Instruction-Related Technology	\$ 11,642,594	\$ 12,128,687	\$ 16,893,860	\$ 25,004,269
School Board	\$ 4,145,921	\$ 4,427,519	\$ 4,519,885	\$ 4,911,734
General Administration	\$ 8,696,900	\$ 8,723,756	\$ 9,453,982	\$ 12,010,073
School Administration	\$ 115,603,093	\$ 121,637,676	\$ 120,870,223	\$ 124,263,241
Facilities Acquisition	\$ 12,174,306	\$ 10,164,819	\$ 7,896,607	\$ 6,345,153
Fiscal Services	\$ 7,480,592	\$ 7,621,195	\$ 7,965,787	\$ 7,681,663
Food Services	\$ -	\$ -		\$ -
Central Services	\$ 22,160,292	\$ 25,241,439	\$ 19,261,277	\$ 18,067,092
Student Transportation	\$ 68,229,036	\$ 65,399,746	\$ 55,652,096	\$ 70,042,904
Operation Of Plant	\$ 145,010,385	\$ 161,489,741	\$ 150,615,817	\$ 156,276,245
Maintenance Of Plant	\$ 47,322,586	\$ 36,252,078	\$ 37,966,352	\$ 39,273,257
Administrative Technology Services	\$ 44,017,178	\$ 44,099,027	\$ 26,921,668	\$ 24,055,990
Community Services	\$ 486,181	\$ 777,134	\$ 635,352	\$ 314,685
Debt Service	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,786,955,375	\$ 1,847,146,450	\$ 1,758,711,848	\$ 1,937,557,937

**Total Operating Expenditures By Function
FY 21-22**

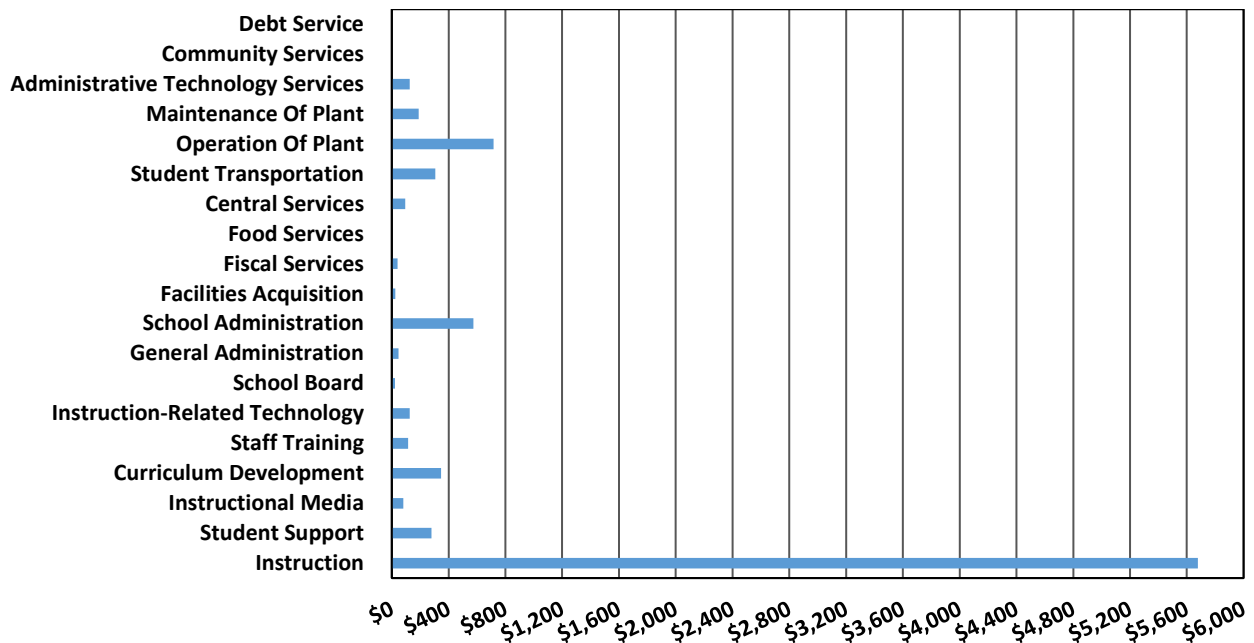


Operating Expenditures By Function Per Student

Table 22

Function	FY18-19	FY19-20	FY20-21	FY21-22
Instruction	\$ 5,204.08	\$ 5,388.85	\$ 5,384.05	\$ 5,936.28
Student Support	\$ 310.25	\$ 338.44	\$ 345.65	\$ 311.62
Instructional Media	\$ 77.80	\$ 79.42	\$ 75.24	\$ 82.38
Curriculum Development	\$ 325.86	\$ 312.52	\$ 292.65	\$ 374.39
Staff Training	\$ 130.05	\$ 127.31	\$ 119.77	\$ 96.19
Instruction-Related Technology	\$ 54.17	\$ 56.15	\$ 80.79	\$ 117.33
School Board	\$ 19.29	\$ 20.50	\$ 21.62	\$ 23.05
General Administration	\$ 40.46	\$ 40.39	\$ 45.21	\$ 56.36
School Administration	\$ 537.83	\$ 563.17	\$ 578.05	\$ 583.10
Facilities Acquisition	\$ 56.64	\$ 47.06	\$ 37.76	\$ 29.77
Fiscal Services	\$ 34.80	\$ 35.29	\$ 38.10	\$ 36.05
Food Services	\$ -	\$ -	\$ -	\$ -
Central Services	\$ 103.10	\$ 116.86	\$ 92.11	\$ 84.78
Student Transportation	\$ 317.43	\$ 302.79	\$ 266.15	\$ 328.67
Operation Of Plant	\$ 674.65	\$ 747.67	\$ 720.30	\$ 733.32
Maintenance Of Plant	\$ 220.16	\$ 167.84	\$ 181.57	\$ 184.29
Administrative Technology Services	\$ 204.79	\$ 204.17	\$ 128.75	\$ 112.88
Community Services	\$ 2.26	\$ 3.60	\$ 3.04	\$ 1.48
Debt Service	\$ -	\$ -	\$ -	\$ -
Total	\$ 8,313.62	\$ 8,552.03	\$ 8,410.81	\$ 9,091.94

Operating Expenditures By Function Per Student
FY 21-22

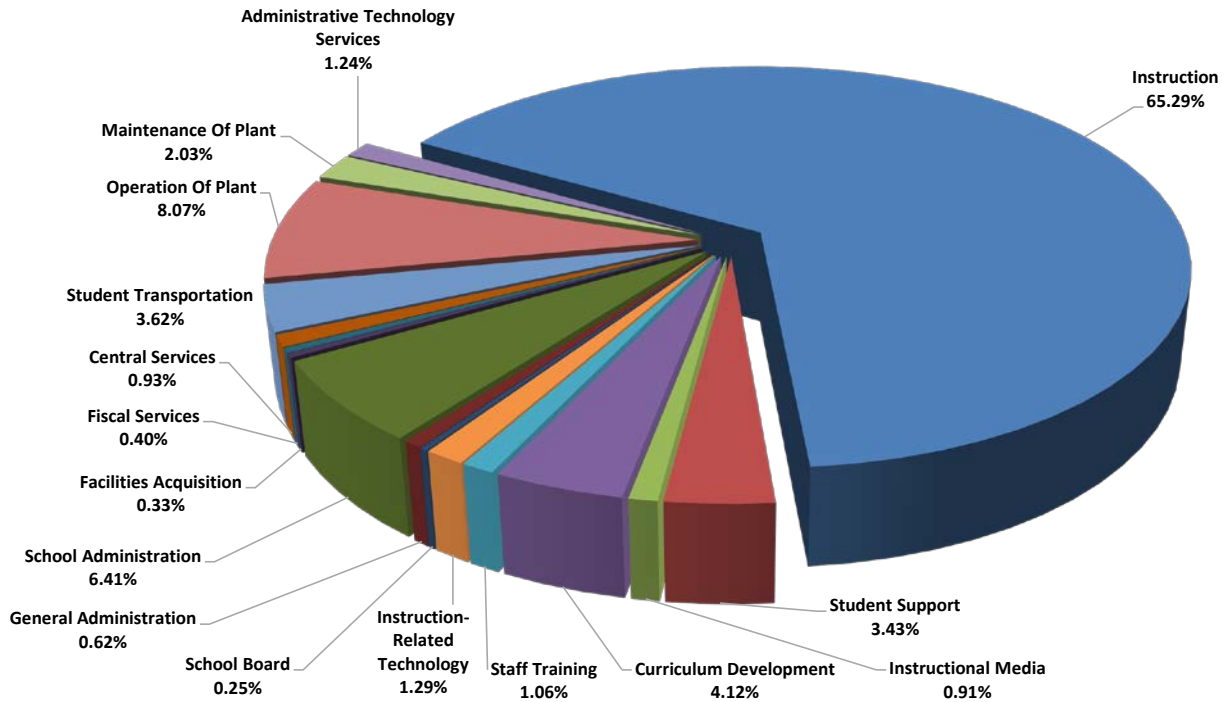


Operating Expenditures By Function Per Student As A Percent Of Total Expenditures Per Student

Table 23

Function	FY18-19	FY19-20	FY20-21	FY21-22
Instruction	62.60%	63.01%	64.01%	65.29%
Student Support	3.73%	3.96%	4.11%	3.43%
Instructional Media	0.94%	0.93%	0.89%	0.91%
Curriculum Development	3.92%	3.65%	3.48%	4.12%
Staff Training	1.56%	1.49%	1.42%	1.06%
Instruction-Related Technology	0.65%	0.66%	0.96%	1.29%
School Board	0.23%	0.24%	0.26%	0.25%
General Administration	0.49%	0.47%	0.54%	0.62%
School Administration	6.47%	6.59%	6.87%	6.41%
Facilities Acquisition	0.68%	0.55%	0.45%	0.33%
Fiscal Services	0.42%	0.41%	0.45%	0.40%
Food Services	0.00%	0.00%	0.00%	0.00%
Central Services	1.24%	1.37%	1.10%	0.93%
Student Transportation	3.82%	3.54%	3.16%	3.62%
Operation Of Plant	8.11%	8.74%	8.56%	8.07%
Maintenance Of Plant	2.65%	1.96%	2.16%	2.03%
Administrative Technology Services	2.46%	2.39%	1.53%	1.24%
Community Services	0.03%	0.04%	0.04%	0.02%
Debt Service	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%

**Operating Expenditures By Function Per Student
As a Percent of Total Expenditures Per Student
FY 21-22**



Salaries by Function

Table 24

Function	FY18-19	FY19-20	FY20-21	FY21-22
Instruction	\$ 665,301,256	\$ 680,738,794	\$ 637,269,723	\$ 700,033,916
Student Support	\$ 48,798,980	\$ 53,122,561	\$ 51,925,001	\$ 46,353,647
Instructional Media	\$ 11,191,612	\$ 11,628,635	\$ 11,567,729	\$ 12,011,389
Curriculum Development	\$ 46,178,242	\$ 48,497,227	\$ 40,762,900	\$ 54,403,183
Staff Training	\$ 18,642,933	\$ 18,622,280	\$ 17,561,558	\$ 11,723,745
Instruction-Related Technology	\$ 8,168,288	\$ 8,595,438	\$ 8,926,617	\$ 8,159,232
School Board	\$ 2,219,702	\$ 2,343,587	\$ 2,437,371	\$ 2,431,655
General Administration	\$ 5,311,129	\$ 5,589,807	\$ 5,173,076	\$ 7,497,970
School Administration	\$ 79,258,385	\$ 82,754,536	\$ 78,434,927	\$ 82,229,091
Facilities Acquisition	\$ 5,116,968	\$ 5,261,152	\$ 4,986,287	\$ -
Fiscal Services	\$ 4,687,263	\$ 4,817,317	\$ 4,635,537	\$ 5,159,282
Food Services	\$ -	\$ -		\$ -
Central Services	\$ 11,482,796	\$ 12,095,035	\$ 12,487,922	\$ 11,634,683
Student Transportation	\$ 38,403,836	\$ 36,573,551	\$ 33,619,097	\$ 38,862,151
Operation Of Plant	\$ 36,495,181	\$ 42,286,489	\$ 41,867,143	\$ 46,223,202
Maintenance Of Plant	\$ 15,466,649	\$ 13,444,913	\$ 13,622,178	\$ 16,545,709
Administrative Technology Services	\$ 7,179,298	\$ 7,026,798	\$ 7,016,970	\$ 6,736,971
Community Services	\$ 37,336	\$ 278,644	\$ 43,574	\$ -
Total Salaries	\$ 1,003,939,855	\$ 1,033,676,763	\$ 972,337,611	\$ 1,050,005,827

OCPS
Adopted Capital Outlay Budget
2021-2022 Fiscal Year and Long Range Capital Improvement Plan
September 14, 2021

The FY2022 Adopted Capital Outlay Budget and the resulting Long Range Capital Improvement Plan reflects renovation, remodeling and expansions of all the schools identified on the original sales tax referendum list. The construction scope of the sales tax projects will result in bringing all 132 K-12 schools up to the prototype standard and/or size of a new school. By definition of prototype standard, the district plans to improve, correct or replace major air conditioning systems, roofs, electrical, plumbing, site drainage, security, windows, interior and exterior code deficiencies where cited, upgrade technology, expand core space and replace portables where required. The expansions will result at schools that have exceeded the student capacity of the existing core space. On August 26th, 2014, the renewal of the half-cent sales tax was approved to fund the remaining 42 sales tax projects that were previously unfunded in the 10-Year Plan along with other capital needs. This includes 4 Technical College Campuses.

Beginning in FY2022 through FY2031, the Plan funds 20 new schools through revenues from local sources, impact fees, and property and sales taxes. This Plan includes 12 elementary schools, 1 K-8 school, 5 middle schools and 2 high schools within the 10 Year period. Each year the capital budget is reviewed and evaluated for new schools based upon projected student enrollment.

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

This year the Adopted Capital Outlay Budget appropriations and reserves for FY2022 total \$2.1 billion.

This budget proposes to spend \$498.1 million for capital renewal, comprehensive, and districtwide construction. Also included is \$42.7 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 \$410.0 million.

The areas of existing schools, new schools, replacement schools, and future sites account for 84.98% of the total capital appropriations. In addition, 15.02% is budgeted for:

	<u>Millions</u>
Technology Portfolio	\$ 5.0
Portable Moves & Installations	\$ 21.3
Portable Leasing	\$ 10.1
Project Management	\$ 5.8
Digital Technology Replacement	\$ 10.4
Digital Curriculum	\$ 2.5
Maintenance Transfer/Transfer Out	\$ 64.3
Security Grant	\$ 5.9
Districtwide Painting	\$ 6.2
Ancillary	\$ 6.7
Buses and Equipment	\$ 21.3
Charter Schools	\$ 8.5
Total	\$ 168.0

Also, \$71.3 million is earmarked for transfer to the reserve for future capital renewal requirements. The capital renewal reserve is an annual amount required to fund anticipated system replacements for all school buildings.

The contingency reserve is established at \$24.8 million. This is 10% of property tax revenue in compliance with School Board Policy.

Finally, the reserve for future capital projects is \$904.2 million.

2021-2022 Fiscal Year District Capital Outlay Revenue and Other Sources

September 14, 2021

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

State Public Education Capital Outlay (PECO) Maintenance: PECO funds are provided from proceeds of the Gross Receipts Tax on utilities. These funds are for the purpose of prolonging the useful life of educational plants. The maintenance and repair of the facilities are the primary uses of these funds. At least one-tenth of the annual allocation must be spent to correct unsafe, unhealthy, or unsanitary conditions in the educational facilities. Any remodeling or renovation projects using these funds must be based on the recommendations of an educational plant survey. Allocation is usually based upon a sum of digits formula – older buildings and larger facilities receive a greater allocation of funds for maintenance needs. Since FY 2019, no funding has been allocated to the district for PECO maintenance.

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

Half-Cent Sales Tax: The initial half-cent sales tax ended December 31, 2015. The half-cent sales tax renewal runs for 10 years from January 1, 2016 through December 31, 2025. Sales tax revenues can be used for the construction and renovation of school facilities including the costs of retrofitting and providing technology implementation and any related land acquisition, land improvement, design and engineering costs, including any bond indebtedness. The revenue projections for the FY2022 Adopted Capital Outlay Budget and Long Range Capital Improvement Plan reflect a rebounding from the impact of COVID-19. 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 2017 legislation, a portion of the funds derived from the capital improvement millage may be distributed to eligible charter schools to pay for capital needs including but not limited to construction, vehicle purchases, and real property acquisition.

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

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

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

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

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

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

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

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

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

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

Long Range Capital Improvement Plan for Additional Schools
September 14, 2021

No.		
Schs.	New Schools	School Year to Open
1	Wetherbee ES	2011
2	Lake Nona MS	2011
3	SunRidge MS	2012
4	SunRidge ES	2012
5	Prairie Lakes ES	2013
6	Sun Blaze ES	2013
7	Independence ES	2015
8	Eagle Creek ES	2015
9	Wedgefield School	2016
10	Bay Lake ES	2016
11	Millennia Gardens ES	2016
12	Timber Springs MS	2017
13	Innovation MS	2017
14	Windermere HS	2017
15	Laureate Park ES	2017
16	Westpointe ES	2017
17	Audubon Park School	2018
18	Horizon West MS	2019
19	Castleview ES	2019
20	Water Spring ES	2019
21	Sunshine ES	2020
22	Summerlake ES	2020
23	Vista Pointe ES	2020
24	Horizon HS	2021
25	Village Park ES	2021
26	Lake Buena Vista HS	2021
27	89-E-W-4	2022
28	114-E-W-4	2022
29	30-E-SE-3	2022
30	90-K8-N-7	2022
31	132-M-W-4	2022
32	Water Spring MS	2023
33	129-M-SE-2	2024
34	118-E-SW-5	2024
35	47-E-W-4	2024
36	97-E-SE-2	2024
37	50-H-SE-2	2024
38	130-E-SE-2	2026
39	126-E-W-4	2027
40	48-M-SW-4	2028
41	112-E-SE-3	2028
42	119-H-SE-3	2029
43	72-E-W-7	2029
44	102-E-W-7	2029
45	56-M-SE-2	2030
46	105-E-SW-4	2030

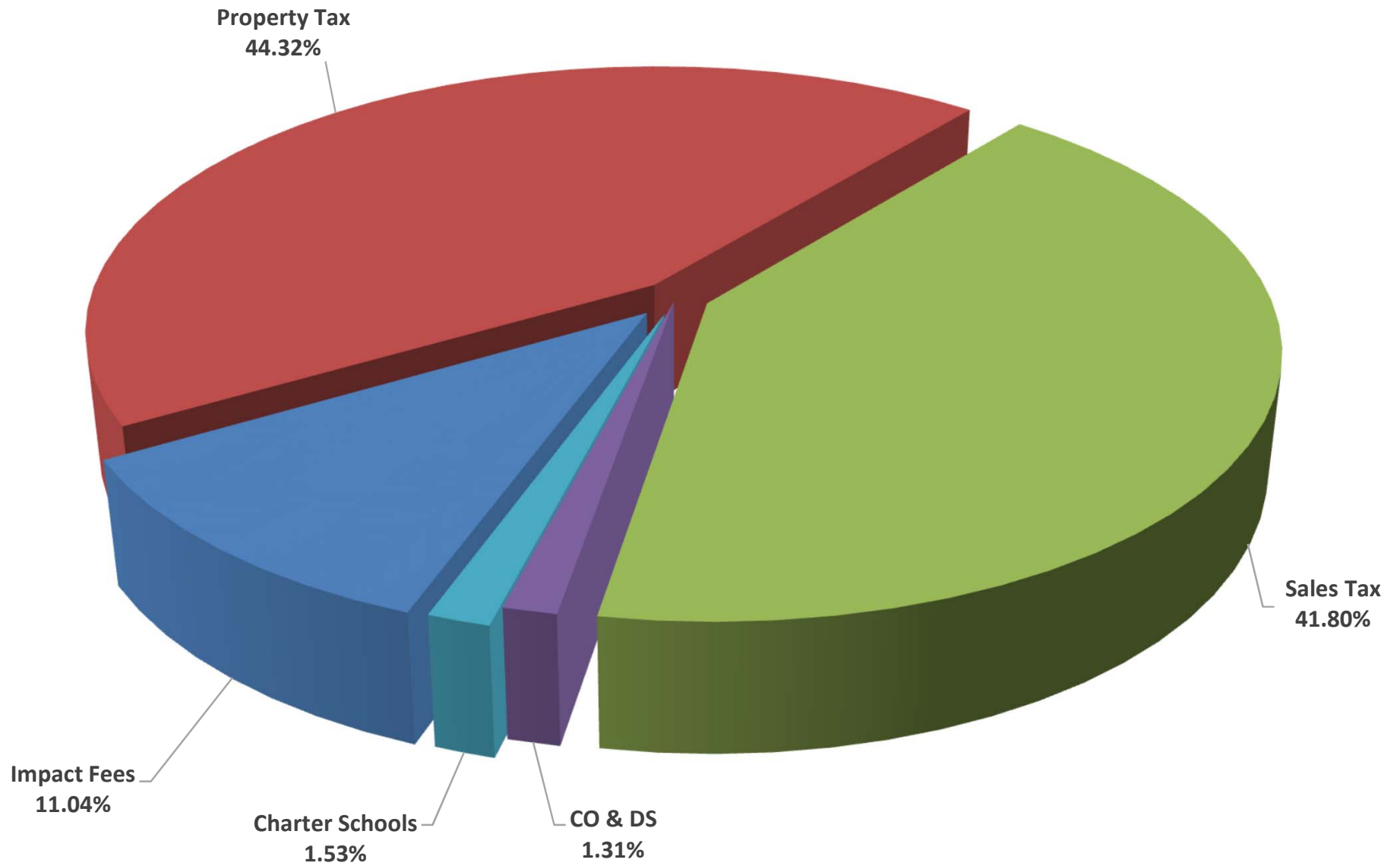
LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 14, 2021

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2022	2023	2024	2025	2026
	Revenues & Projects					
	Local Sources					
	Impact Fees	\$ 61,706,370	\$ 62,323,434	\$ 62,946,668	\$ 63,576,135	\$ 64,211,896
	Property Tax	\$ 247,758,471	\$ 250,236,055	\$ 252,738,415	\$ 255,265,800	\$ 257,818,458
	Sales Tax	\$ 233,673,700	\$ 243,955,343	\$ 252,981,690	\$ 262,089,031	\$ 135,762,118
	Sales Of Fixed Assets - Other	\$ -	\$ -	\$ -	\$ -	\$ -
	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Sources	\$ 543,138,541	\$ 556,514,831	\$ 568,666,774	\$ 580,930,966	\$ 457,792,472
	State Sources					
	CO & DS	\$ 7,320,937	\$ 7,320,937	\$ 7,320,937	\$ 7,320,937	\$ 7,320,937
	PECO-Construction	\$ -	\$ -	\$ -	\$ -	\$ -
	PECO-Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
	Class Size/Other State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
	State Grant	\$ -	\$ -	\$ -	\$ -	\$ -
	Sit Award	\$ -	\$ -	\$ -	\$ -	\$ -
	Charter Schools	\$ 8,529,470	\$ -	\$ -	\$ -	\$ -
	Class Size Prior Year Approp	\$ -	\$ -	\$ -	\$ -	\$ -
	Total State Sources	\$ 15,850,407	\$ 7,320,937	\$ 7,320,937	\$ 7,320,937	\$ 7,320,937
	COP Proceeds & Other Sources					
	Motor Vehicle License Tax Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenue Anticipated Notes	\$ -	\$ -	\$ -	\$ -	\$ -
	Certificates Of Participation	\$ -	\$ -	\$ -	\$ -	\$ -
	Loan	\$ -	\$ -	\$ -	\$ -	\$ -
	District Equipment Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfers In	\$ 54,280,700	\$ 71,265,159	\$ 86,511,939	\$ 92,073,824	\$ 98,230,178
	Beginning Fund Balances	\$ 1,505,760,197	\$ 928,973,951	\$ 560,396,789	\$ 670,595,675	\$ 758,979,651
	Total COP Proceeds & Other Sources	\$ 1,560,040,897	\$ 1,000,239,111	\$ 646,908,728	\$ 762,669,500	\$ 857,209,829
	Total Revenue & Other Sources	\$ 2,119,029,845	\$ 1,564,074,879	\$ 1,222,896,439	\$ 1,350,921,402	\$ 1,322,323,238

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 14, 2021

		Planned	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2027	2028	2029	2030	2031
	Revenues & Projects					
	Local Sources					
	Impact Fees	\$ 64,854,015	\$ 65,502,555	\$ 66,157,581	\$ 66,819,157	\$ 67,487,348
	Property Tax	\$ 260,396,642	\$ 263,000,609	\$ 265,630,615	\$ 268,286,921	\$ 270,969,790
	Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -
	Sales Of Fixed Assets - Other	\$ -	\$ -	\$ -	\$ -	\$ -
	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Sources	\$ 325,250,657	\$ 328,503,164	\$ 331,788,196	\$ 335,106,078	\$ 338,457,138
	State Sources					
	CO & DS	\$ 7,320,937	\$ 7,320,937	\$ 7,320,937	\$ 7,320,937	\$ 7,320,937
	PECO-Construction	\$ -	\$ -	\$ -	\$ -	\$ -
	PECO-Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
	Class Size/Other State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
	State Grant	\$ -	\$ -	\$ -	\$ -	\$ -
	Sit Award	\$ -	\$ -	\$ -	\$ -	\$ -
	Charter Schools	\$ -	\$ -	\$ -	\$ -	\$ -
	Class Size Prior Year Approp	\$ -	\$ -	\$ -	\$ -	\$ -
	Total State Sources	\$ 7,320,937	\$ 7,320,937	\$ 7,320,937	\$ 7,320,937	\$ 7,320,937
	COP Proceeds & Other Sources					
	Motor Vehicle License Tax Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenue Anticipated Notes	\$ -	\$ -	\$ -	\$ -	\$ -
	Certificates Of Participation	\$ -	\$ -	\$ -	\$ -	\$ -
	Loan	\$ -	\$ -	\$ -	\$ -	\$ -
	District Equipment Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfers In	\$ 102,082,679	\$ -	\$ -	\$ -	\$ -
	Beginning Fund Balances	\$ 704,851,472	\$ 689,651,386	\$ 394,102,543	\$ 281,460,526	\$ 371,833,926
	Total COP Proceeds & Other Sources	\$ 806,934,151	\$ 689,651,386	\$ 394,102,543	\$ 281,460,526	\$ 371,833,926
	Total Revenue & Other Sources	\$ 1,139,505,745	\$ 1,025,475,487	\$ 733,211,675	\$ 623,887,541	\$ 717,612,001

Capital Sources 2021-2022



LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 14, 2021

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2022	2023	2024	2025	2026
	Districtwide Capital					
	Capital Renewal Program	\$ 248,440,013	\$ 109,500,000	\$ 110,300,000	\$ 104,400,000	\$ 125,700,000
	Districtwide Construction	\$ 48,430,298	\$ 24,512,000	\$ 15,404,000	\$ 11,112,080	\$ 11,324,322
	Functional Equity	\$ 4,900,000	\$ 44,300,000	\$ -	\$ -	\$ 2,100,000
	Districtwide Painting	\$ 6,206,851	\$ 5,800,000	\$ 5,800,000	\$ 5,800,000	\$ 5,800,000
	Site Improvements	\$ 19,366,528	\$ 600,000	\$ 700,000	\$ 800,000	\$ 900,000
	CTE/Adult Education Center	\$ 1,421,726	\$ -	\$ -	\$ -	\$ -
	Total Districtwide Capital	\$ 328,765,416	\$ 184,712,000	\$ 132,204,000	\$ 122,112,080	\$ 145,824,322
	Comprehensive Needs					
	D/W Capital	\$ 35,677,047	\$ 241,029,000	\$ 99,700,000	\$ 125,700,000	\$ 124,635,608
	Strategic Plan	\$ -	\$ -	\$ -	\$ -	\$ -
2	Liberty MS	\$ -	\$ -	\$ -	\$ -	\$ -
4	Jackson MS	\$ -	\$ -	\$ -	\$ -	\$ -
6	Colonial Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
7	Ridgewood Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
8	Tildenville ES	\$ -	\$ -	\$ -	\$ -	\$ -
9	Bonneville ES	\$ -	\$ -	\$ -	\$ -	\$ -
10	Bay Meadows ES	\$ -	\$ -	\$ -	\$ -	\$ -
13	Sadler ES	\$ -	\$ -	\$ -	\$ -	\$ -
14	Union Park MS	\$ -	\$ -	\$ -	\$ -	\$ -
15	Apopka Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
17	Windermere ES	\$ -	\$ -	\$ -	\$ -	\$ -
19	Lockhart MS	\$ -	\$ -	\$ -	\$ -	\$ -
21	Robinswood MS	\$ -	\$ -	\$ -	\$ -	\$ -
22	College Park MS	\$ -	\$ -	\$ -	\$ -	\$ -
25	Shenandoah ES	\$ -	\$ -	\$ -	\$ -	\$ -
26	Killarney ES	\$ -	\$ -	\$ -	\$ -	\$ -
27	Metrowest ES	\$ -	\$ -	\$ -	\$ -	\$ -
28	Conway MS	\$ -	\$ -	\$ -	\$ -	\$ -
29	Maitland MS	\$ -	\$ -	\$ -	\$ -	\$ -
30	Palm Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -
31	Apopka MS	\$ -	\$ -	\$ -	\$ -	\$ -
33	Edgewater HS	\$ -	\$ -	\$ -	\$ -	\$ -
34	Discovery MS	\$ -	\$ -	\$ -	\$ -	\$ -
35	Winter Park Ninth	\$ -	\$ -	\$ -	\$ -	\$ -

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 14, 2021

		Planned	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2027	2028	2029	2030	2031
	Districtwide Capital					
	Capital Renewal Program	\$ 121,200,000	\$ 149,300,000	\$ 140,512,431	\$ -	\$ -
	Districtwide Construction	\$ 11,932,565	\$ 13,151,216	\$ 14,374,240	\$ 15,601,725	\$ 16,833,760
	Functional Equity	\$ 18,900,000	\$ -	\$ -	\$ -	\$ -
	Districtwide Painting	\$ 6,000,000	\$ 6,200,000	\$ 6,400,000	\$ 6,600,000	\$ 6,800,000
	Site Improvements	\$ 1,000,000	\$ 1,100,000	\$ 1,200,000	\$ 1,300,000	\$ 1,400,000
	CTE/Adult Education Center	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Districtwide Capital	\$ 159,032,565	\$ 169,751,216	\$ 162,486,671	\$ 23,501,725	\$ 25,033,760
	Comprehensive Needs					
	D/W Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	Strategic Plan	\$ -	\$ -	\$ -	\$ -	\$ -
2	Liberty MS	\$ -	\$ -	\$ -	\$ -	\$ -
4	Jackson MS	\$ -	\$ -	\$ -	\$ -	\$ -
6	Colonial Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
7	Ridgewood Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
8	Tildenville ES	\$ -	\$ -	\$ -	\$ -	\$ -
9	Bonneville ES	\$ -	\$ -	\$ -	\$ -	\$ -
10	Bay Meadows ES	\$ -	\$ -	\$ -	\$ -	\$ -
13	Sadler ES	\$ -	\$ -	\$ -	\$ -	\$ -
14	Union Park MS	\$ -	\$ -	\$ -	\$ -	\$ -
15	Apopka Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
17	Windermere ES	\$ -	\$ -	\$ -	\$ -	\$ -
19	Lockhart MS	\$ -	\$ -	\$ -	\$ -	\$ -
21	Robinswood MS	\$ -	\$ -	\$ -	\$ -	\$ -
22	College Park MS	\$ -	\$ -	\$ -	\$ -	\$ -
25	Shenandoah ES	\$ -	\$ -	\$ -	\$ -	\$ -
26	Killarney ES	\$ -	\$ -	\$ -	\$ -	\$ -
27	Metrowest ES	\$ -	\$ -	\$ -	\$ -	\$ -
28	Conway MS	\$ -	\$ -	\$ -	\$ -	\$ -
29	Maitland MS	\$ -	\$ -	\$ -	\$ -	\$ -
30	Palm Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -
31	Apopka MS	\$ -	\$ -	\$ -	\$ -	\$ -
33	Edgewater HS	\$ -	\$ -	\$ -	\$ -	\$ -
34	Discovery MS	\$ -	\$ -	\$ -	\$ -	\$ -
35	Winter Park Ninth	\$ -	\$ -	\$ -	\$ -	\$ -

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 14, 2021

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2022	2023	2024	2025	2026
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	\$ 1,003,614	\$ -	\$ -	\$ -	\$ -
59	Rock Springs ES	\$ -	\$ -	\$ -	\$ -	\$ -
60	Aloma ES	\$ -	\$ -	\$ -	\$ -	\$ -
61	Spring Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -
62	Arbor Ridge ES	\$ -	\$ -	\$ -	\$ -	\$ -
63	Little River ES	\$ -	\$ -	\$ -	\$ -	\$ -
64	Eccleston ES	\$ -	\$ -	\$ -	\$ -	\$ -
65	Acceleration West	\$ 1,349,722	\$ -	\$ -	\$ -	\$ -
66	Shingle Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
67	Oak Ridge HS	\$ -	\$ -	\$ -	\$ -	\$ -
68	Dommerich ES	\$ -	\$ -	\$ -	\$ -	\$ -
69	Lancaster ES	\$ -	\$ -	\$ -	\$ -	\$ -
70	Brookshire ES	\$ -	\$ -	\$ -	\$ -	\$ -
71	Lake Silver ES	\$ -	\$ -	\$ -	\$ -	\$ -
72	Dr. Phillips ES	\$ -	\$ -	\$ -	\$ -	\$ -
73	Ocoee ES	\$ -	\$ -	\$ -	\$ -	\$ -
74	OCPS Academic Center for Excellence	\$ 840,676	\$ -	\$ -	\$ -	\$ -

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 14, 2021

		Planned	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2027	2028	2029	2030	2031
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	\$ -	\$ -	\$ -	\$ -	\$ -
72	Dr. Phillips ES	\$ -	\$ -	\$ -	\$ -	\$ -
73	Ocoee ES	\$ -	\$ -	\$ -	\$ -	\$ -
74	OCPS Academic Center for Excellence	\$ -	\$ -	\$ -	\$ -	\$ -

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 14, 2021

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2022	2023	2024	2025	2026
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	\$ 6,036	\$ -	\$ -	\$ -	\$ -
89	Dream Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -
90	Carver MS	\$ 107,603	\$ -	\$ -	\$ -	\$ -
91	Tangelo Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
92	Dover Shores ES	\$ 322,505	\$ -	\$ -	\$ -	\$ -
93	Sally Ride ES	\$ 248,670	\$ -	\$ -	\$ -	\$ -
94	Englewood ES	\$ -	\$ -	\$ -	\$ -	\$ -
95	Audubon Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
96	Oak Hill ES	\$ 4,756	\$ -	\$ -	\$ -	\$ -
97	Washington Shores ES	\$ -	\$ -	\$ -	\$ -	\$ -
98	Lake Como School	\$ 178,792	\$ -	\$ -	\$ -	\$ -
99	Hillcrest ES	\$ -	\$ -	\$ -	\$ -	\$ -
100	Corner Lake MS	\$ 507,460	\$ -	\$ -	\$ -	\$ -
101	Fern Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
102	Rock Lake ES	\$ 42,406	\$ -	\$ -	\$ -	\$ -
103	Durrance ES	\$ -	\$ -	\$ -	\$ -	\$ -
104	Kaley ES	\$ -	\$ -	\$ -	\$ -	\$ -
105	Union Park ES	\$ 542,177	\$ -	\$ -	\$ -	\$ -
106	Pine Hills ES	\$ 67,592	\$ -	\$ -	\$ -	\$ -
107	Hungerford Prep HS	\$ -	\$ -	\$ -	\$ -	\$ -
108	Southwest MS	\$ 1,226,060	\$ -	\$ -	\$ -	\$ -
109	Pine Castle ES	\$ -	\$ -	\$ -	\$ -	\$ -
110	Washington Shores PLC	\$ 714,600	\$ -	\$ -	\$ -	\$ -
111	Lake George ES	\$ 227,291	\$ -	\$ -	\$ -	\$ -
112	Cherokee	\$ 1,084,418	\$ -	\$ -	\$ -	\$ -
113	Magnolia School	\$ 1,375,715	\$ -	\$ -	\$ -	\$ -

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 14, 2021

		Planned	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2027	2028	2029	2030	2031
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	\$ -	\$ -	\$ -	\$ -	\$ -
109	Pine Castle ES	\$ -	\$ -	\$ -	\$ -	\$ -
110	Washington Shores PLC	\$ -	\$ -	\$ -	\$ -	\$ -
111	Lake George ES	\$ -	\$ -	\$ -	\$ -	\$ -
112	Cherokee	\$ -	\$ -	\$ -	\$ -	\$ -
113	Magnolia School	\$ -	\$ -	\$ -	\$ -	\$ -

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 14, 2021

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2022	2023	2024	2025	2026
114	Mollie Ray ES	\$ 317,953	\$ -	\$ -	\$ -	\$ -
115	Silver Star Center	\$ -	\$ -	\$ -	\$ -	\$ -
116	Sunrise ES	\$ 271,130	\$ -	\$ -	\$ -	\$ -
117	Ivey Lane ES	\$ -	\$ -	\$ -	\$ -	\$ -
118	Lake Gem ES	\$ 375,559	\$ -	\$ -	\$ -	\$ -
119	Deerwood ES	\$ 297,053	\$ -	\$ -	\$ -	\$ -
120	Pershing School	\$ 568,870	\$ -	\$ -	\$ -	\$ -
121	Rolling Hills ES	\$ 633,927	\$ -	\$ -	\$ -	\$ -
122	Meadow Woods ES	\$ 239,742	\$ -	\$ -	\$ -	\$ -
123	Ventura ES	\$ 506,016	\$ -	\$ -	\$ -	\$ -
124	Frangus ES	\$ 376,555	\$ -	\$ -	\$ -	\$ -
125	Winegard ES	\$ 218,575	\$ -	\$ -	\$ -	\$ -
126	Clarcona ES	\$ -	\$ -	\$ -	\$ -	\$ -
127	Maxey ES	\$ 534,704	\$ -	\$ -	\$ -	\$ -
128	Pinar ES	\$ 774,841	\$ -	\$ -	\$ -	\$ -
129	Hungerford ES	\$ 5,094,974	\$ -	\$ -	\$ -	\$ -
130	Hidden Oaks ES	\$ 474,992	\$ -	\$ -	\$ -	\$ -
131	Gateway	\$ 720,054	\$ -	\$ -	\$ -	\$ -
132	Meadow Woods MS	\$ 5,518,661	\$ -	\$ -	\$ -	\$ -
133	Orange Technical College Mid Florida Campus	\$ 5,831,464	\$ 55,096,392	\$ -	\$ 7,500,000	\$ -
134	Orange Technical College Westside Campus	\$ 52,348,914	\$ -	\$ -	\$ -	\$ -
135	Orange Technical College Winter Park Campus	\$ 44,485,829	\$ -	\$ -	\$ -	\$ -
136	Orange Technical College Orlando Campus	\$ 34,607,672	\$ -	\$ -	\$ -	\$ -
	Total Comprehensive Needs	\$ 199,770,789	\$ 296,125,392	\$ 99,700,000	\$ 133,200,000	\$ 124,635,608

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 14, 2021

		Planned	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2027	2028	2029	2030	2031
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 Mid Florida Campus	\$ -	\$ -	\$ -	\$ -	\$ -
134	Orange Technical College Westside Campus	\$ -	\$ -	\$ -	\$ -	\$ -
135	Orange Technical College Winter Park Campus	\$ -	\$ -	\$ -	\$ -	\$ -
136	Orange Technical College Orlando Campus	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Comprehensive Needs	\$ -	\$ -	\$ -	\$ -	\$ -

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 14, 2021

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2022	2023	2024	2025	2026
	Additional Schools					
	30-E-SE-3	25,898,880	-	-	-	-
	47-E-W-4	500,000	27,090,000	1,510,000	-	-
	48-M-SW-4	-	-	-	700,000	3,050,000
	50-H-SE-2	9,500,000	147,895,000	10,070,000	-	-
	56-M-SE-2	-	-	-	-	-
	72-E-W-7	-	-	-	-	-
	89-E-W-4	21,959,441	-	-	-	-
	90-K8-N-7	28,710,503	-	-	-	-
	97-E-SE-2	500,000	27,090,000	1,510,000	-	-
	102-E-W-7	-	-	-	-	-
	105-E-SW-4	-	-	-	-	-
	112-E-SE-3	-	-	-	-	500,000
	114-E-W-4	27,191,088	-	-	-	-
	118-E-SW-5	2,000,000	25,790,000	1,038,171	-	-
	119-H-SE-3	-	-	-	-	1,600,000
	126-E-W-4	-	-	-	500,000	30,890,000
	129-M-SE-2	45,820,000	-	2,720,000	-	-
	130-E-SE-2	500,000	-	-	29,660,000	1,610,000
	132-M-W-4	31,779,790	-	-	-	-
	Audubon Park School	295,740	-	-	-	-
	Castlevue ES	262,826	-	-	-	-
	Horizon HS	13,916,728	-	-	-	-
	Horizon West MS	120,696	-	-	-	-
	Innovation MS	217,666	-	-	-	-
	Laureate Park ES	428,022	-	-	-	-
	Timber Springs MS	797,463	-	-	-	-
	Lake Buena Vista HS	14,277,421	-	-	-	-
	Summerlake ES	1,683,881	-	-	-	-
	Sunshine ES	2,337,638	-	-	-	-
	Village Park ES	3,719,033	-	-	-	-
	Vista Pointe ES	1,471,570	-	-	-	-
	Water Spring ES	200,667	-	-	-	-
	Water Spring MS	43,057,100	2,640,000	-	-	-
	Windermere HS	3,538,357	-	-	-	-
	Total Additional Schools	\$ 280,684,511	\$ 230,505,000	\$ 16,848,171	\$ 30,860,000	\$ 37,650,000

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 14, 2021

		Planned	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2027	2028	2029	2030	2031
	Additional Schools					
	30-E-SE-3	-	-	-	-	-
	47-E-W-4	-	-	-	-	-
	48-M-SW-4	49,970,000	3,070,000	-	-	-
	50-H-SE-2	-	-	-	-	-
	56-M-SE-2	1,600,000	2,150,000	54,420,000	3,250,000	-
	72-E-W-7	500,000	33,490,000	1,750,000	-	-
	89-E-W-4	-	-	-	-	-
	90-K8-N-7	-	-	-	-	-
	97-E-SE-2	-	-	-	-	-
	102-E-W-7	500,000	33,490,000	1,750,000		
	105-E-SW-4	-	500,000	34,860,000	1,810,000	-
	112-E-SE-3	32,170,000	1,700,000	-	-	-
	114-E-W-4	-	-	-	-	-
	118-E-SW-5	-	-	-	-	-
	119-H-SE-3	8,400,000	156,035,000	8,110,000	-	-
	126-E-W-4	1,650,000	-	-	-	-
	129-M-SE-2	-	-	-	-	-
	130-E-SE-2	-	-	-	-	-
	132-M-W-4	-	-	-	-	-
	Audubon Park School	-	-	-	-	-
	Castlevue ES	-	-	-	-	-
	Horizon HS	-	-	-	-	-
	Horizon West MS	-	-	-	-	-
	Innovation MS	-	-	-	-	-
	Laureate Park ES	-	-	-	-	-
	Timber Springs MS	-	-	-	-	-
	Lake Buena Vista HS	-	-	-	-	-
	Summerlake ES	-	-	-	-	-
	Sunshine ES	-	-	-	-	-
	Village Park ES	-	-	-	-	-
	Vista Pointe ES	-	-	-	-	-
	Water Spring ES	-	-	-	-	-
	Water Spring MS	-	-	-	-	-
	Windermere HS	-	-	-	-	-
	Total Additional Schools	\$ 94,790,000	\$ 230,435,000	\$ 100,890,000	\$ 5,060,000	\$ -

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 14, 2021

	Adopted	Planned	Planned	Planned	Planned
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2022	2023	2024	2025	2026
Site Acquisition	\$ 35,927,490	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Safety, Security & Environmental					
Environmental Compliance	\$ 72,854	\$ 69,582	\$ 71,322	\$ 73,105	\$ 74,932
Safety and Security Grant	\$ 5,906,453	\$ -	\$ -	\$ -	\$ -
Life and Safety Projects	\$ 20,915,030	\$ 7,320,937	\$ 7,320,937	\$ 7,320,937	\$ 7,320,937
Security Systems Project	\$ 2,331,105	\$ 1,848,594	\$ 1,941,024	\$ 2,038,075	\$ 2,139,979
Total Safety, Security & Environmental	\$ 29,225,442	\$ 9,239,113	\$ 9,333,283	\$ 9,432,117	\$ 9,535,848
Portables					
Portable Leasing	\$ 10,100,000	\$ 10,201,000	\$ 10,303,010	\$ 10,406,040	\$ 10,510,101
Portable Moves & Installations	\$ 21,300,000	\$ 11,948,840	\$ 12,068,329	\$ 12,189,011	\$ 12,310,902
Total Portables	\$ 31,400,000	\$ 22,149,840	\$ 22,371,339	\$ 22,595,052	\$ 22,821,002
Educational Technology					
Technology Portfolio	\$ 5,013,076	\$ 4,930,367	\$ 4,979,671	\$ 5,029,467	\$ 5,079,762
Digital Technology Replacement	\$ 10,394,509	\$ 9,294,078	\$ 29,013,265	\$ 29,769,365	\$ 29,619,058
Digital Curriculum	\$ 2,495,134	\$ -	\$ -	\$ -	\$ -
Total Educational Technology	\$ 17,902,718	\$ 14,224,445	\$ 33,992,936	\$ 34,798,832	\$ 34,698,820
Charter Schools	\$ 8,529,470	\$ 8,700,059	\$ 8,874,061	\$ 9,051,542	\$ 9,232,573
Buses & Equipment	\$ 21,268,141	\$ 17,506,367	\$ 18,329,656	\$ 19,029,326	\$ 19,908,750
Ancillary Facilities	\$ 6,711,344	\$ 23,179,000	\$ 11,000,000	\$ 2,700,000	\$ -

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 14, 2021

		Planned	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2027	2028	2029	2030	2031
	Site Acquisition	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 10,000,000	\$ 10,000,000
	Safety, Security & Environmental					
	Environmental Compliance	\$ 76,806	\$ 78,726	\$ 80,694	\$ 82,711	\$ 84,779
	Safety and Security Grant	\$ -	\$ -	\$ -	\$ -	\$ -
	Life and Safety Projects	\$ 7,320,937	\$ 7,320,937	\$ 7,320,937	\$ 7,320,937	\$ 7,320,937
	Security Systems Project	\$ 2,246,978	\$ 2,359,327	\$ 2,477,293	\$ 2,601,158	\$ 2,731,216
	Total Safety, Security & Environmental	\$ 9,644,721	\$ 9,758,990	\$ 9,878,924	\$ 10,004,806	\$ 10,136,932
	Portables					
	Portable Leasing	\$ 10,615,202	\$ 10,721,354	\$ 10,828,567	\$ 10,936,853	\$ 11,046,221
	Portable Moves & Installations	\$ 12,434,010	\$ 12,558,351	\$ 12,683,934	\$ 12,810,773	\$ 12,938,882
	Total Portables	\$ 23,049,212	\$ 23,279,704	\$ 23,512,501	\$ 23,747,626	\$ 23,985,103
	Educational Technology					
	Technology Portfolio	\$ 5,130,560	\$ 5,181,866	\$ 5,233,684	\$ 5,286,021	\$ 5,338,881
	Digital Technology Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
	Digital Curriculum	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Educational Technology	\$ 5,130,560	\$ 5,181,866	\$ 5,233,684	\$ 5,286,021	\$ 5,338,881
	Charter Schools	\$ 9,417,224	\$ 9,605,569	\$ 9,797,680	\$ 9,993,634	\$ 10,193,506
	Buses & Equipment	\$ 20,306,925	\$ 20,713,063	\$ 21,127,325	\$ 21,549,871	\$ 21,980,869
	Ancillary Facilities	\$ 15,300,000	\$ 51,050,000	\$ 7,100,000	\$ 35,600,000	\$ 38,600,000

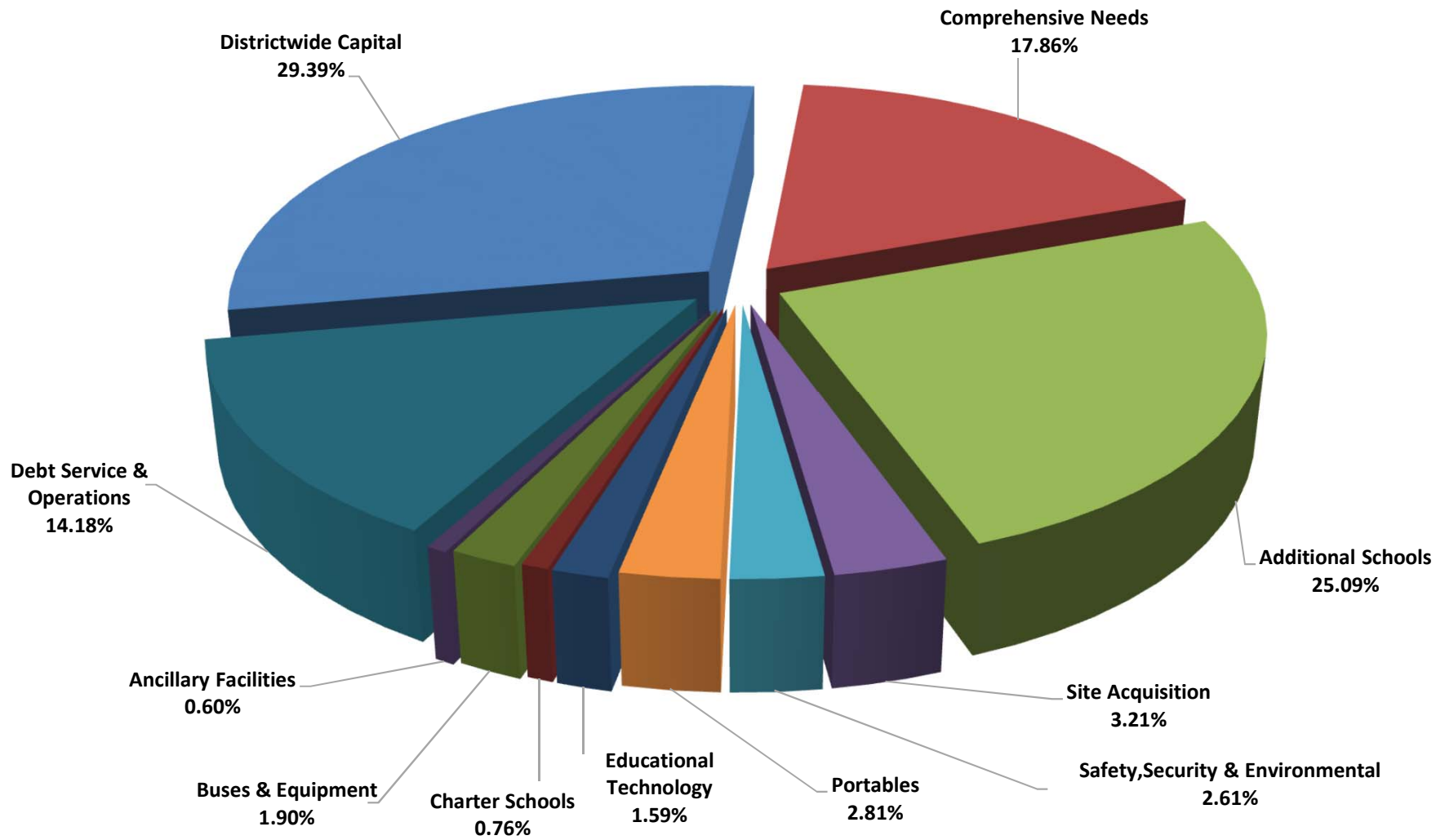
LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 14, 2021

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2022	2023	2024	2025	2026
	Debt Service & Operations					
	Equipment Lease Payment	\$ -	\$ -	\$ -	\$ -	\$ -
	COPs Payment & Rate Stabilization	\$ 88,515,423	\$ 89,899,458	\$ 86,529,508	\$ 88,767,759	\$ 89,794,000
	Transfers Out	\$ 64,280,700	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
	OCPs Project Management	\$ 5,809,291	\$ 5,925,477	\$ 6,043,986	\$ 6,164,866	\$ 6,288,163
	Loan Payment	\$ -				
	Total Debt Service & Operations	\$ 158,605,414	\$ 105,824,935	\$ 102,573,495	\$ 104,932,625	\$ 106,082,163
	Reserves					
	Contingency Reserve	\$ 24,775,847	\$ 25,023,605	\$ 25,273,842	\$ 25,526,580	\$ 25,781,846
	Capital Renewal	\$ 71,265,159	\$ 86,511,939	\$ 92,073,824	\$ 98,230,178	\$ 102,082,679
	Future Project Reserve	\$ 904,198,105	\$ 535,373,183	\$ 645,321,833	\$ 733,453,072	\$ 679,069,626
	Total Reserves	\$ 1,000,239,111	\$ 646,908,728	\$ 762,669,499	\$ 857,209,829	\$ 806,934,151
	Total Appropriations & Reserves	\$ 2,119,029,845	\$ 1,564,074,879	\$ 1,222,896,439	\$ 1,350,921,402	\$ 1,322,323,238

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 14, 2021

		Planned	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2027	2028	2029	2030	2031
	Debt Service & Operations					
	Equipment Lease Payment	\$ -	\$ -	\$ -	\$ -	\$ -
	COPs Payment & Rate Stabilization	\$ 89,775,250	\$ 88,067,500	\$ 88,069,750	\$ 90,528,250	\$ 90,514,000
	Transfers Out	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
	OCPs Project Management	\$ 6,407,903	\$ 6,530,037	\$ 6,654,613	\$ 6,781,682	\$ 6,911,291
	Loan Payment					
	Total Debt Service & Operations	\$ 106,183,153	\$ 104,597,537	\$ 104,724,363	\$ 107,309,932	\$ 107,425,291
	Reserves					
	Contingency Reserve	\$ 26,039,664	\$ 26,300,061	\$ 26,563,061	\$ 26,828,692	\$ 27,096,979
	Capital Renewal	\$ -	\$ -	\$ -	\$ -	\$ -
	Future Project Reserve	\$ 663,611,722	\$ 367,802,481	\$ 254,897,465	\$ 345,005,233	\$ 437,820,680
	Total Reserves	\$ 689,651,386	\$ 394,102,542	\$ 281,460,526	\$ 371,833,925	\$ 464,917,659
	Total Appropriations & Reserves	\$ 1,139,505,745	\$ 1,025,475,487	\$ 733,211,675	\$ 623,887,541	\$ 717,612,001

Capital Appropriations 2021-2022



Debt Service Funds

FY 22 Budget

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

Debt Service Funds

Adopted Budget

FY 21-22

	FY18-19 Actual Results	FY19-20 Actual Results	FY20-21 Adopted Budget	FY20-21 Projected Results	FY21-22 Adopted Budget
<u>Revenue</u>					
Federal	1,675,171	1,681,435	1,789,713	1,699,025	1,789,713
State CO & DS	893,858	632,975	375,000	348,999	255,150
Interest	4,251,988	4,888,808	0	(151,674)	0
Proceeds from COPs	0	0	0	101,940,000	0
Proceeds of Refunding Bonds	0	572,000	0	0	0
Premiums on Refunding Debt Issued	0	30,984	0	37,379,665	0
Refunding Bonds Issued	0	0	0	(106,060,267)	0
Trsfer from Capital to Rate Stabilization	500,000	500,000	500,000	500,000	500,000
Transfer from Capital	87,136,969	88,092,832	88,065,111	88,065,111	87,602,916
Total Revenue	94,457,987	96,399,035	90,729,824	123,720,860	90,147,778
Beginning Fund Balance	132,178,537	136,806,847	143,021,090	143,021,090	143,262,691
TOTAL	226,636,524	233,205,882	233,750,914	266,741,950	233,410,469
<u>Appropriations</u>					
Principal	43,855,292	44,795,225	50,232,392	46,560,420	51,436,359
Interest	45,897,812	44,419,852	41,971,617	42,533,322	36,412,580
Dues and Fees	76,573	367,951	78,000	34,385,518	78,000
Arbitrage Rebate	0	0	0	0	0
Other Expenses	0	601,764	0	0	0
Transfer to Debt Service	0	0	0	0	0
Transfer to Capital	0	0	0	0	0
Total Appropriations	89,829,677	90,184,791	92,282,009	123,479,260	87,926,939
Ending Fund Balance	136,806,847	143,021,090	141,468,904	143,262,691	145,483,530
TOTAL	226,636,524	233,205,882	233,750,914	266,741,950	233,410,469

Special Revenue Funds

School Food Service Program

FY 22 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 45,000,000 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 97% of revenues. Local sales generate approximately 2% 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 FY22 the lunch prices are \$1.90 for elementary students and \$2.75 for all secondary students. The adult lunch price is \$3.75. The price for breakfast is \$1.35 for elementary and \$1.75 for secondary students and \$2.75 for adults.

Revenue Source	FY 20-21 Price	FY 21-22 Price
Breakfast, Elementary Paying Student	\$1.35	\$1.35
Breakfast, Secondary Paying Student	\$1.75	\$1.75
Breakfast, Adult	\$2.75	\$2.75
Lunch, Elementary Paying Student	\$1.90	\$1.90
Lunch, Secondary Paying Student	\$2.75	\$2.75
Lunch, Adult	\$3.75	\$3.75

School Food Service Program
Adopted Budget
FY 21-22

	FY18-19 Actual Results	FY19-20 Actual Results	FY20-21 Adopted Budget	FY20-21 Projected Results	FY21-22 Adopted Budget
<u>Revenue</u>					
Federal					
Lunch Reimbursement	63,142,000	52,341,759	71,866,470	8,948,384	66,755,000
Breakfast Reimbursement	22,134,867	22,022,390	26,124,143	548,986	26,045,000
After School Snack Reimbursement	2,966,609	2,264,228	3,514,446	421,493	5,004,540
Supper Reimbursement	8,534,983	5,968,697	10,605,388	39,821,777	18,774,000
USDA Commodities	10,194,610	12,870,536	10,916,010	110,933,977	10,194,610
Miscellaneous (FFVP + USDA Grants)	409,282	335,193	0	544,825	400,000
State					
Breakfast Supplement	627,898	628,896	638,244	605,044	627,898
School Lunch Supplement	675,989	726,394	701,322	731,489	675,989
Miscellaneous State Supplement	0	0	0	0	0
Local					
Lunch Sales	4,824,301	5,465,038	4,833,221	56,701	0
Breakfast Sales	1,001,673	463,133	1,004,333	29,651	0
A la carte, Contract, Adult	3,927,928	2,727,582	5,230,444	560,458	2,640,000
Investment Income	738,247	559,637	0	(286,113)	0
Miscellaneous (local grants - Dairy Council, Share Our Strength)	336,795	2,146,032	169,795	358,236	50,000
Total Revenue	119,515,183	108,519,515	135,603,816	163,274,908	131,167,037
Beginning Fund Balance	49,385,212	40,697,615	24,248,730	24,248,730	53,103,563
TOTAL	168,900,396	149,217,130	159,852,546	187,523,638	184,270,600
<u>Appropriations</u>					
Salaries	33,096,881	39,665,334	37,046,015	36,934,097	42,447,669
Employee Benefits	17,999,635	21,401,296	19,754,703	20,472,501	20,363,370
Purchased Services	5,449,519	5,044,819	4,209,007	3,455,647	3,473,249
Energy Services	1,340,574	2,870,828	2,895,259	2,219,404	2,046,454
Supplies	53,636,889	47,454,640	59,669,421	65,095,339	57,000,000
Equipment	13,962,915	5,305,141	6,000,000	2,601,110	4,450,000
Other Expenses	2,716,368	3,226,341	3,785,116	3,641,978	0
Total Appropriations	128,202,781	124,968,400	133,359,521	134,420,075	129,780,742
Net Change in Reserves	(8,687,598)	(16,448,885)	2,244,295	28,854,833	1,386,295
Ending Fund Balance	40,697,615	24,248,730	26,493,025	53,103,563	54,489,858
TOTAL	168,900,396	149,217,130	159,852,546	187,523,638	184,270,600

Special Revenue Funds

Other

FY 22 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 21-22

	FY 18-19 Actual Results	FY 19-20 Actual Results	FY 20-21 Adopted Budget	FY 20-21 Projected Results	FY 21-22 Adopted Budget
<u>Revenue</u>					
Student Related Activities				38,136,736	22,783,356
Extended Day Revenue				2,939,026	4,408,539
Donations				119,583	179,374
Miscellaneous				105,730	74,011
Investment Income				(125,532)	0
Total Revenue	0	0	0	41,175,542	27,445,280
Beginning Retained Earnings	0	0	0	25,763,245	25,141,107
TOTAL	0	0	0	66,938,787	52,586,387
<u>Appropriations</u>					
Student Related Activities				37,204,857	23,190,322
Salaries				1,452,608	1,467,134
Employee Benefits				864,091	872,732
Purchased Services				205,364	207,418
Energy Services				0	0
Materials & Supplies				620,439	626,644
Capital Outlay				47,595	48,071
Other Expenses				1,402,726	1,416,753
Total Appropriations	0	0	0	41,797,680	27,829,074
Ending Retained Earnings	0	0	0	25,141,107	24,757,313
TOTAL	0	0	0	66,938,787	52,586,387

Special Revenue Funds

Federal Grants

FY 22 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 FY22 federal grants at the time of preparation of this document, but it is anticipated that the FY22 awards will increase over FY21 with the addition of ESSER funding to partially offset the impacts of the COVID-19 pandemic.

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

FEDERAL GRANTS

Adopted Budget

FY 21-22

Project Description	FY 18-19 Actual Results	FY 19-20 Actual Results	FY 20-21 Projected Results	FY 21-22 Adopted Budget
Pell Grant	3,490,541	3,388,730	2,894,346	
Other Misc Federal Direct	307,766	370,672	398,683	
Vocational Education Acts	2,868,198	2,525,438	2,417,360	
Workforce Investment Act	224,216	275,434	208,107	
Improving Teacher Quality Title II	5,974,876	7,195,792	6,752,607	
Individuals with Disabilities Education Act	47,720,806	50,611,412	44,779,803	
Elementary & Secondary Education Act, Title I	60,471,211	70,638,692	72,426,753	
Adult General Education	1,962,612	1,901,254	1,904,685	
Cuban Haitian Refugee Program	0	0	0	
English Language Acquisition, Title III	3,886,947	3,709,133	3,963,086	
Charter Schools - Title V	1,380,922	1,348,545	582,934	
Education Stabilization Funds K-12	0	0	120,388,590	
Education Stabilization Funds - Workforce	0	0	5,765,732	
Other Federal Through State/Local	3,391,085	6,750,352	6,270,175	
Totals	131,679,180	148,715,454	268,752,861	0

Internal Service Funds

Employee Benefit Trust Fund

FY 22 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 FY22 for the various health plans will not change, but plan changes, i.e., deductibles, coinsurance, etc. will be based upon agreements with the unions. The district continues to offer a local area network plan, a health reimbursement account, along with the open access in-network plan. Operating expenses include medical claims payments, prescription claims payments and charges for services provided for the operation of the School Board of Orange County, Florida Employee Benefit Trust. Through ESSER funding the Employee Benefit Trust was reimbursed for COVID related claims expenditures.

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 21-22

	FY 18-19 Actual Results	FY 19-20 Actual Results	FY 20-21 Adopted Budget	FY 20-21 Projected Results	FY 21-22 Adopted Budget
<u>Revenue</u>					
Contributions	212,737,676	225,878,260	253,008,443	237,981,258	245,741,882
Interest Earnings	3,280,210	3,159,421	1,900,000	(1,198,677)	500,000
Miscellaneous	0	0	0	0	0
Transfers In	0	16,868,727	0	506,167	0
Total Revenue	216,017,887	245,906,408	254,908,443	237,288,748	246,241,882
Beginning Retained Earnings	73,598,284	63,956,323	65,351,609	63,771,338	62,044,826
TOTAL	289,616,170	309,862,731	320,260,052	301,060,085	308,286,708
<u>Appropriations</u>					
Salaries	470,554	475,278	497,884	450,925	475,183
Employee Benefits	267,517	289,165	291,321	278,090	289,651
Purchased Services	10,125,037	9,132,248	10,468,974	9,242,721	10,183,150
Materials & Supplies	0	0	0	0	0
Loan Repayment	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Claims Payments	214,796,740	236,194,703	264,799,506	229,043,524	253,084,520
Total Appropriations	225,659,847	246,091,394	276,057,686	239,015,259	264,032,505
Ending Retained Earnings	63,956,323	63,771,337	44,202,366	62,044,826	44,254,203
TOTAL	289,616,170	309,862,731	320,260,052	301,060,085	308,286,708

Internal Service Funds

Property Casualty Loss Fund

FY 22 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 FY22 budget reflects an increase in revenue which is based upon the dollars needed to pay estimated claims as determined by an actuary. The district's property insurance coverage includes wind storm coverage of \$50 million and total coverage at \$110 million. Operating expenses include payments for property, liability, 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 21-22

	FY 18-19 Actual Results	FY 19-20 Actual Results	FY 20-21 Adopted Budget	FY 20-21 Projected Results	FY 21-22 Adopted Budget
<u>Revenue</u>					
School Board Contributions	8,709,993	7,663,124	9,119,177	8,883,546	9,403,496
Other Operating Revenues	0	0	0	0	0
Interest Earnings	1,244,735	1,159,701	600,000	(265,939)	400,000
Insurance Loss Recovery	30,392	193,223	0	68,632	0
Transfers In (General Fund)					
Gain/(Loss) on Sale of Investments					
Total Revenue	9,985,120	9,016,048	9,719,177	8,686,239	9,803,496
Designated R.E. for Catastrophic Losses	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Undesignated Retained Earnings	18,904,397	19,225,861	17,215,852	17,215,852	21,742,827
Beginning Retained Earnings	28,904,397	29,225,861	27,215,852	27,215,852	31,742,827
TOTAL	38,889,517	38,241,909	36,935,029	35,902,092	41,546,323
<u>Appropriations</u>					
Purchased Services	0	0	0	0	0
Claims Payments	9,663,656	11,026,057	9,731,405	4,159,264	10,032,736
Total Appropriations	9,663,656	11,026,057	9,731,405	4,159,264	10,032,736
Designated R.E. for Catastrophic Losses	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Undesignated Retained Earnings	19,225,861	17,215,852	17,203,624	21,742,827	21,513,587
Ending Retained Earnings	29,225,861	27,215,852	27,203,624	31,742,827	31,513,587
TOTAL	38,889,517	38,241,909	36,935,029	35,902,092	41,546,323

Internal Service Funds

Printing Services Fund

FY 22 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. Since the deficit is a result of decreased enrollment due to the pandemic, which directly impacted Printing Services, no adjustment to rates will be made as printing activities are expected to normalize.

PRINTING SERVICES

Adopted Budget

FY 21-22

	FY 18-19 Actual Results	FY 19-20 Actual Results	FY 20-21 Adopted Budget	FY 20-21 Projected Results	FY 21-22 Adopted Budget
<u>Revenue</u>					
Service Charges	1,520,735	1,780,373	1,800,000	903,963	1,500,000
District-Wide Copier Program	3,980,881	1,729,500	3,000,000	1,600,436	2,000,000
Interest Earnings	6,178	12,516	2,553	(1,947)	2,553
Other Miscellaneous Local Sources	88,547	77,111	0	26,481	26,481
Gain/(Loss) on Sale of Assets	0	(1,390)	0	0	0
Total Revenue	5,596,341	3,598,110	4,802,553	2,528,933	3,529,034
Beginning Retained Earnings	158,266	240,685	451,832	447,305	306,331
TOTAL	5,754,607	3,838,795	5,254,385	2,976,238	3,835,365
<u>Appropriations</u>					
Salaries	553,665	427,940	643,640	329,750	579,452
Benefits	220,723	160,637	274,192	127,342	255,481
Purchased Services	271,115	516,149	880,000	487,623	510,000
District-Wide Copier Program	4,268,700	2,083,959	2,600,000	1,600,436	1,900,000
Energy Services	45,972	42,024	45,972	42,024	45,972
Materials & Supplies	151,590	157,390	212,970	80,641	95,000
Capital Outlay	0	0	30,000	0	30,000
Depreciation	2,157	3,390	15,000	2,091	15,000
Other Expenses	0	0	0	0	0
Transfers (In)/Out					
Investment in Capital Asset					
Total Appropriations	5,513,922	3,391,490	4,701,774	2,669,908	3,430,905
Ending Retained Earnings	240,685	447,305	552,611	306,331	404,460
TOTAL	5,754,607	3,838,795	5,254,385	2,976,238	3,835,365