



**Orange County
Public Schools**



Adopted Budget Summary

2022-2023



Orange County Public Schools

2022 – 2023 ADOPTED BUDGET SUMMARY

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OCPS EEO Non-Discrimination Statement

The School Board of Orange County, Florida, does not discriminate in admission or access to, or treatment or employment in its programs and activities, on the basis of race, color, religion, age, sex, national origin, marital status, disability, genetic information, sexual orientation, gender identity or expression, or any other reason prohibited by law. The following individuals at the Ronald Blocker Educational Leadership Center, 445 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 2022-2023**

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

Meeting	Sep 13, 2022 - Budget Public Hearing & School Board Meeting
Category	3. Public Hearings
Subject	3.01 Request Approval of Adoption of Millage to Support 2022-23 Final Budget
Access	Public
Type	Action
Recommended Action	Approval of Adoption of Millage to Support 2022-23 Final Budget
Goals	6. Engaged and Invested Community 5. Efficient Operations 4. Positive Climate and Safe Environment 3. Dedicated and High-Quality Team 2. Student Social and Emotional Well-Being 1. High Expectations for Student Learning

Public Content

BACKGROUND:

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

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

The School Board is also required by law to publicly identify the percentage by which the millage exceeds the “rolled-back rate”, computed in the manner prescribed by law. Essentially the “rolled-back rate” is the millage which when applied to the current year’s tax roll, and after adjusting for new growth, would produce the same dollars as received in the prior year. The proposed millage is more than the computed “rolled-back rate” by 10.62%.

The budget was advertised on July 24, 2022 and a public hearing was held on July 26, 2022 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 2022-23 fiscal year. For informational purposes the proposed millage is contrasted with the millage levied for the 2021-22 fiscal year.

Millage Type	2021-22 Rates	2022-23 Rates
Required Local Effort	3.489	3.214
Basic Discretionary	.748	.748
Additional Voted	1.000	1.000
Capital Improvement	1.500	1.500
Total	6.737	6.462

FISCAL IMPACT STATEMENT:

Authorizes millage levies for the 2022-2023 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 2022-23 final budget is based upon a total millage of 6.462 mills, which is more than the rolled-back rate by 10.62% as computed pursuant to Section 200.065, Florida Statutes;

NOW, THEREFORE, BE IT RESOLVED by the School Board of Orange County, Florida, that the Board does hereby adopt the following total millage to support the final budget for the 2022-23 fiscal year:

Millage Type	Rate
Required Local Effort	3.214
Basic Discretionary	.748
Additional Voted	1.000
Capital Improvement	1.500
Total	6.462

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

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Description	<u>FY23</u>	<u>FY22</u>	<u>FY21</u>	<u>FY20</u>	<u>FY19</u>
Tax Roll	202,549,692,019	172,054,493,169	167,711,875,661	156,053,151,727	143,466,449,631
Growth	\$4,948,910,428	\$3,730,248,725	\$4,493,077,969	\$4,128,338,741	\$3,494,063,493

Calculation of the Roll-Back Rate

Current Year Gross Taxable Value	\$202,549,692,019	\$172,054,493,169	\$167,711,875,661	\$156,053,151,727	\$143,466,449,631
Current Year New Taxable Value	4,948,910,428	3,730,248,725	4,493,077,969	4,128,338,741	3,494,063,493
Current Year Adjustable Taxable Value	197,600,781,591	168,324,244,444	163,218,797,692	151,924,812,986	139,972,386,138
Prior Year Gross Taxable Value (From Prior Year DR-403)	171,336,070,936	167,574,459,993	155,510,200,283	142,560,875,590	131,188,067,769

PRIOR YEAR MILLAGE LEVY

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
	6.737	6.857	7.109	7.299	7.470
	3.248	3.248	3.248	3.248	3.248

PRIOR YEAR AD VALOREM PROCEEDS

Required Local Effort	\$597,791,551	\$604,776,226	\$600,424,883	\$577,514,107	\$553,876,022
Discretionary	128,159,381	125,345,696	116,321,630	106,635,535	98,128,675
Additional Discretionary	0	0	0	0	0
Critical Needs	0	0	0	0	0
Additional Voted	171,336,071	167,574,460	155,510,200	142,560,876	131,188,068
Capital Outlay	257,004,106	251,361,690	233,265,300	213,841,313	196,782,102
	1,154,291,110	1,149,058,072	1,105,522,014	1,040,551,831	979,974,866
	\$556,499,558	\$544,281,846	\$505,097,131	\$463,037,724	\$426,098,844

CURRENT YEAR ROLLED-BACK RATE

Required Local Effort	3.0252	3.5929	3.6787	3.8013	3.9570
Discretionary	0.6486	0.7447	0.7127	0.7019	0.7011
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	0.8671	0.9955	0.9528	0.9384	0.9372
Capital Outlay	1.3006	1.4933	1.4292	1.4075	1.4059
	5.8415	6.8265	6.7733	6.8491	7.0012
	2.8163	3.2335	3.0946	3.0478	3.0442

Description	<u>FY23</u>	<u>FY22</u>	<u>FY21</u>	<u>FY20</u>	<u>FY19</u>
CURRENT YEAR PROPOSED MILLAGE					
Required Local Effort	3.214	3.489	3.609	3.861	4.051
Discretionary	0.748	0.748	0.748	0.748	0.748
Additional Discretionary	0.000	0.000	0.000	0.000	0.000
Critical Needs	0.000	0.000	0.000	0.000	0.000
Additional Voted	1.000	1.000	1.000	1.000	1.000
Capital Outlay	1.500	1.500	1.500	1.500	1.500
	<hr/> 6.462	<hr/> 6.737	<hr/> 6.857	<hr/> 7.109	<hr/> 7.299
	3.248	3.248	3.248	3.248	3.248
CURRENT YEAR PROPOSED RATE CHANGE AS A % OF ROLLED-BACK RATE					
Required Local Effort	6.24%	-2.89%	-1.89%	1.57%	2.38%
Discretionary	15.33%	0.45%	4.96%	6.57%	6.70%
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	15.33%	0.45%	4.96%	6.57%	6.70%
Capital Outlay	15.33%	0.45%	4.96%	6.57%	6.70%
	<hr/> 10.62%	<hr/> -1.31%	<hr/> 1.24%	<hr/> 3.79%	<hr/> 4.25%

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

CURRENT YEAR PROPOSED AD VALOREM PROCEEDS					
Required Local Effort	\$650,994,710	\$600,298,127	\$605,272,159	\$602,521,219	\$581,182,587
Discretionary	151,507,170	128,696,761	125,448,483	116,727,757	107,312,904
Additional Discretionary	0	0	0	0	0
Critical Needs	0	0	0	0	0
Additional Voted	202,549,692	172,054,493	167,711,876	156,053,152	143,466,450
Capital Outlay	303,824,538	258,081,741	251,567,813	234,079,728	215,199,674
Total	<hr/> \$1,308,876,110	<hr/> \$1,159,131,121	<hr/> \$1,150,000,331	<hr/> \$1,109,381,856	<hr/> \$1,047,161,616
	\$657,881,400	\$558,832,994	\$544,728,172	\$506,860,637	\$465,979,028

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Agenda Item Details

Meeting	Sep 13, 2022 - Budget Public Hearing & School Board Meeting
Category	3. Public Hearings
Subject	3.02 Request Approval of Adoption of the 2022-23 Final Budget
Access	Public
Type	Action
Recommended Action	Approval of Adoption of the 2022-23 Final Budget
Goals	6. Engaged and Invested Community 5. Efficient Operations 4. Positive Climate and Safe Environment 3. Dedicated and High-Quality Team 2. Student Social and Emotional Well-Being 1. High Expectations for Student Learning

Public Content

BACKGROUND:

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

FISCAL IMPACT STATEMENT:

Authorizes expenditures for the 2022-23 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 2022-23 Budget for the General Fund	\$2,464,570,651
2.	Approve the 2022-23 Budget for the Special Revenue Fund	\$285,694,898
3.	Approve the 2022-23 Budget for the Debt Service Fund	\$238,173,675
4.	Approve the 2022-23 Budget for the Capital Projects Fund	\$2,596,615,714
5.	Approve the 2022-23 Budget for the Internal Service Fund	\$385,173,621

SUBMITTED AND PREPARED BY:

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

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BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF ORANGE COUNTY
ARE 14.3% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2022-2023

PROPOSED MILLAGE LEVIES:

OPERATING:			CAPITAL OUTLAY:	
Required Local Effort	3.214		Local Capital Improvement	1.500
Discretionary	0.748		DEBT SERVICE	0.000
Additional Voted Millage not to Exceed 4 Years	1.000			
			TOTAL MILLAGE	6.462

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
ESTIMATED REVENUES						
Federal Sources	5,916,762	142,651,805	1,789,713	0	0	150,358,280
State Sources	1,016,963,119	1,365,424	0	15,958,706	0	1,034,287,249
Local Sources	987,659,461	34,761,663	0	671,608,337	264,321,358	1,958,350,819
TOTAL SOURCES	\$2,010,539,342	\$178,778,892	\$1,789,713	\$687,567,043	\$264,321,358	\$3,142,996,348
Transfers In	25,144,007	0	88,562,711	71,655,676	0	185,362,394
Nonrevenue Sources	775,000	0	0	0	0	775,000
Fund Balances/Reserves - July 1, 2022	440,018,610	93,760,749	144,852,071	1,063,077,342	127,628,563	1,869,337,335
TOTAL REVENUES, TRANSFERS & BALANCES	\$2,476,476,959	\$272,539,641	\$235,204,495	\$1,822,300,061	\$391,949,921	\$5,198,471,077
EXPENDITURES						
Instruction	1,374,386,869					1,374,386,869
Student Support Services	69,483,344					69,483,344
Instructional Media Services	18,807,319					18,807,319
Instruction and Curriculum Development Services	64,405,947					64,405,947
Instructional Staff Training	19,251,008					19,251,008
Instruction-Related Technology	16,994,651					16,994,651
School Board	5,281,840					5,281,840
General Administration	9,172,788					9,172,788
School Administration	125,110,360					125,110,360
Facilities Acquisition and Construction	7,165,000			671,369,960		678,534,960
Fiscal Services	8,142,065					8,142,065
Food Services	0	152,235,977				152,235,977
Central Services	25,541,036				301,162,327	326,703,363
Student Transportation Services	71,571,681					71,571,681
Operation of Plant	165,043,061					165,043,061
Maintenance of Plant	44,734,871					44,734,871
Administrative Technology Services	33,209,543					33,209,543
Community Services	290,000	21,196,029				21,486,029
Debt Service	0		92,370,327			92,370,327
TOTAL EXPENDITURES	\$2,058,591,383	\$173,432,006	\$92,370,327	\$671,369,960	\$301,162,327	\$3,296,926,003
Transfers Out	0			185,362,394		185,362,394
Fund Balances/Reserves - June 30, 2023	417,885,576	99,107,635	142,834,168	965,567,707	90,787,594	1,716,182,680
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$2,476,476,959	\$272,539,641	\$235,204,495	\$1,822,300,061	\$391,949,921	\$5,198,471,077

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

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy

A. Initially proposed tax levy	\$ <u>1,159,131,121</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ <u>4,840,011</u>
C. Actual property tax levy.....	\$ <u>1,154,291,110</u>

This year's proposed tax levy.....\$ 1,308,876,110

A portion of the tax levy is required under state law in order for the school board to receive \$765,117,796 in state education grants.

The required portion has increased by 6.24 percent, and represents approximately five tenths of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on July 26, 2022 at 5:01 PM at the Ronald Blocker Educational Leadership Center, 445 West Amelia Street, Orlando, Florida. Public comment may also be made via email as specified on the district's website under School Board Meetings.

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the School Board's proposed tax of 4.962 mills for operating expenses and is proposed solely at the discretion of the School Board.

The capital outlay tax will generate approximately \$291,671,557 to be used for the following projects:

CONSTRUCTION AND REMODELING

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

Construction of one (1) new high school

MAINTENANCE, RENOVATION AND REPAIR

Transfer to the General Fund for maintenance and equipment

Modular renovation and shelter retrofits

MOTOR VEHICLE PURCHASES

Purchase of 123 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 26, 2022 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.

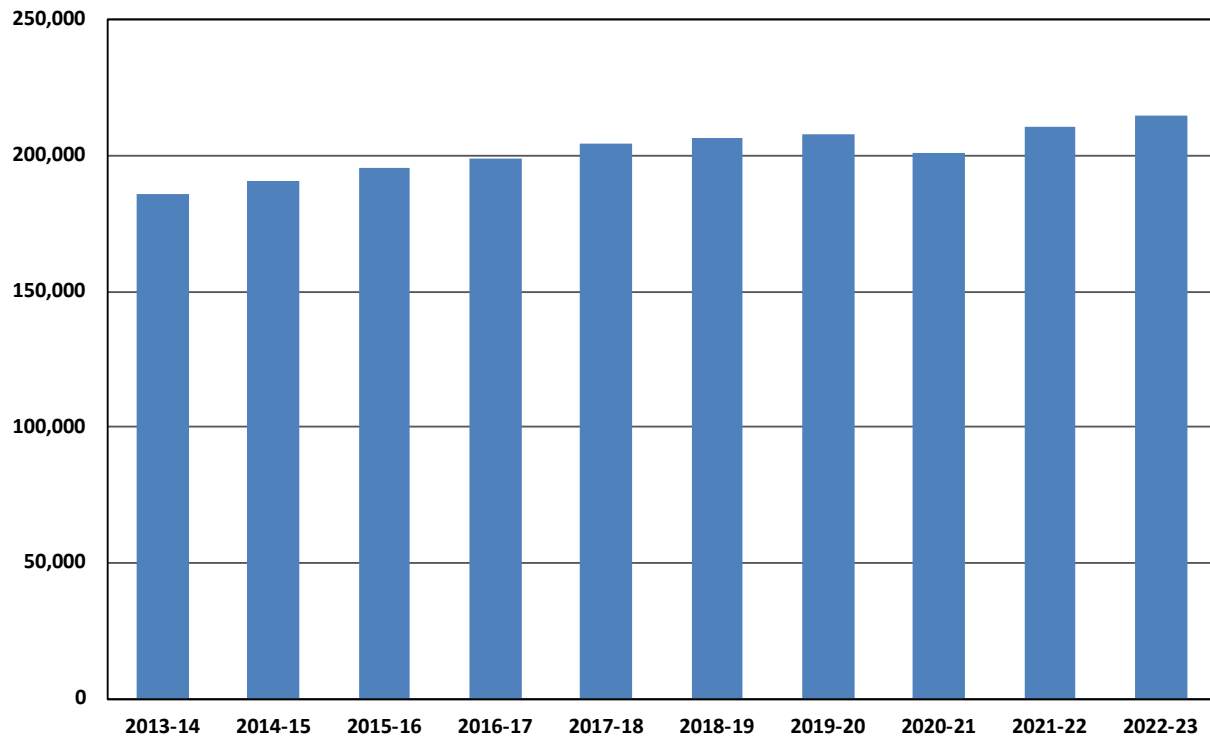
The operating budget summary for 2022-23 is broken out into two major sections: 1) **Sources of Revenue** (where OCPS' money comes from); and 2) **Appropriations or Allocation of Dollars** (how the money is spent). In addition, the appropriation section is provided in several different formats to provide 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
FY14 - FY23

Table 1

School Year	K-12 Enrollment	Annual Increase	% Annual Increase
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	210,303	9,451	4.71%
2022-23	214,554	4,251	2.02%

FULL TIME PUPIL ENROLLMENT



Operating Budget Summary
Adopted Operating Budget
FY22-23

Description	FY19-20 Actual Results	FY20-21 Actual Results	FY21-22 Adopted Budget	FY21-22 Projected Results	FY22-23 Adopted Budget
Revenues					
Federal	10,333,511	11,734,715	8,825,857	7,700,021	7,388,521
State	899,358,763	918,028,338	925,844,122	887,805,499	1,016,963,119
Local	870,851,519	909,405,937	877,979,870	897,181,926	988,963,736
Total Revenue	1,780,543,793	1,839,168,990	1,812,649,849	1,792,687,446	2,013,315,376
Other Sources Of Funds					
Transfers In	27,493,246	38,889,571	25,909,291	34,620,746	25,523,346
Non-Revenue Receipts	939,420	882,446	775,000	1,871,452	775,000
Total Other Sources Of Funds	28,432,666	39,772,017	26,684,291	36,492,198	26,298,346
Beginning Fund Balance					
Nonspendable	3,859,763	1,720,885	2,171,437	2,171,437	2,669,786
Restricted	21,953,756	19,946,030	21,974,575	21,974,575	38,698,296
Assigned	263,948,336	202,422,912	279,867,560	279,867,560	250,984,562
Unassigned	95,807,803	106,441,113	146,746,528	146,746,528	132,604,286
Total Beginning Fund Balance	385,569,658	330,530,940	450,760,100	450,760,100	424,956,930
TOTAL	2,194,546,117	2,209,471,947	2,290,094,240	2,279,939,745	2,464,570,651
Appropriations					
Schools, Centers and System-wide					
Elementary Schools	608,517,747	578,336,838	599,594,680	601,836,989	627,095,090
Middle Schools	248,270,427	235,150,198	243,765,594	241,963,502	257,589,208
High Schools	304,241,372	300,497,411	310,992,639	322,538,389	312,244,653
Special Centers	49,468,665	54,352,849	118,811,160	62,397,360	73,726,787
Charter Schools	127,102,310	136,873,336	135,558,425	134,324,521	148,695,286
Scholarships	-	-	-	-	112,168,222
Career and Technical Education	34,846,174	31,748,782	30,372,108	27,387,234	30,159,462
Systemwide Instructional Services	106,567,714	90,433,346	102,164,713	88,661,096	117,549,619
Categorical Appropriations	37,517,346	24,892,707	8,086,123	28,286,604	101,355,079
Sub-Total	1,516,531,756	1,452,285,467	1,549,345,441	1,507,395,695	1,780,583,407
Central & Regional Units, District-wide & Capital Projects					
Central & Regional Units	237,364,792	227,431,926	257,053,619	247,597,715	226,837,176
District-wide Costs	22,498,001	26,327,425	26,671,316	31,984,185	28,707,242
Salary Lapse Factor	-	-	(18,845,527)	-	(27,687,274)
Non-Recurring Appropriations	38,977,595	22,613,086	98,223,797	6,637,393	28,710,824
General Fund Capital Projects	31,774,306	30,053,942	25,109,291	26,192,801	27,703,439
Sub-Total	330,614,695	306,426,380	388,212,497	312,412,094	284,271,407
Total Expenditures/Appropriations	1,847,146,450	1,758,711,847	1,937,557,937	1,819,807,789	2,064,854,813
Other Uses Of Funds					
Transfers Out	16,868,727	-	-	35,175,026	-
Total Other Uses Of Funds	16,868,727	-	-	35,175,026	-
Ending Fund Balance					
Nonspendable	1,720,885	2,171,437	2,171,437	2,669,786	2,187,369
Restricted	19,946,030	21,974,575	24,259,904	38,698,296	37,592,167
Assigned	202,422,912	279,867,560	214,912,181	250,984,562	221,943,764
Assigned-Next Year Budget	-	-	-	-	-
Unassigned/Contingency	53,416,314	55,175,070	54,379,495	53,780,623	60,399,461
Unassigned	53,024,799	91,571,458	56,813,285	78,823,662	77,593,077
Total Ending Fund Balance	330,530,940	450,760,100	352,536,303	424,956,930	399,715,838
TOTAL	2,194,546,117	2,209,471,947	2,290,094,240	2,279,939,745	2,464,570,651

OCPS Total Operating Revenue Sources 2022-23 Fiscal Year

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

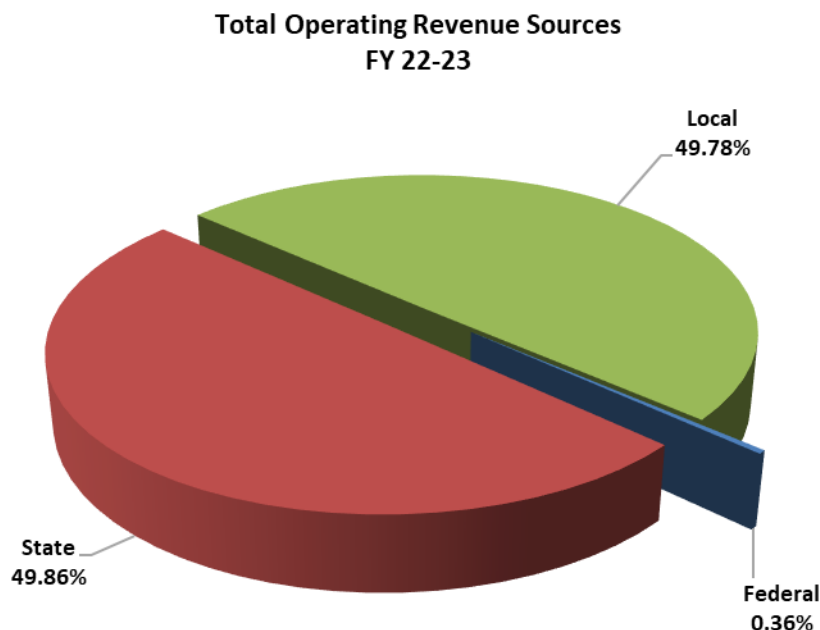
"Fund Balance" refers to funds that were not spent in the prior year, some of which are required to be spent toward the specific category for which they were originally intended. These balances also include residual balances used to fund non-recurring appropriations. "Unassigned Fund Balance" includes 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 215,989, 209,101, 218,553 and 222,804 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	FY19-20	FY20-21	FY21-22	FY22-23
Federal	\$ 10,333,511	\$ 11,734,715	\$ 7,700,021	\$ 7,388,521
State	\$ 899,358,763	\$ 918,028,338	\$ 887,805,499	\$ 1,016,963,119
Local	\$ 899,284,185	\$ 949,177,954	\$ 933,674,125	\$ 1,015,262,082
Total Revenue	\$ 1,808,976,459	\$ 1,878,941,007	\$ 1,829,179,644	\$ 2,039,613,722
Fund Balance	\$ 289,761,855	\$ 224,089,827	\$ 304,013,572	\$ 292,352,644
Unassigned F.B.	\$ 95,807,803	\$ 106,441,113	\$ 146,746,528	\$ 132,604,286
Total Available	\$ 2,194,546,117	\$ 2,209,471,947	\$ 2,279,939,745	\$ 2,464,570,651

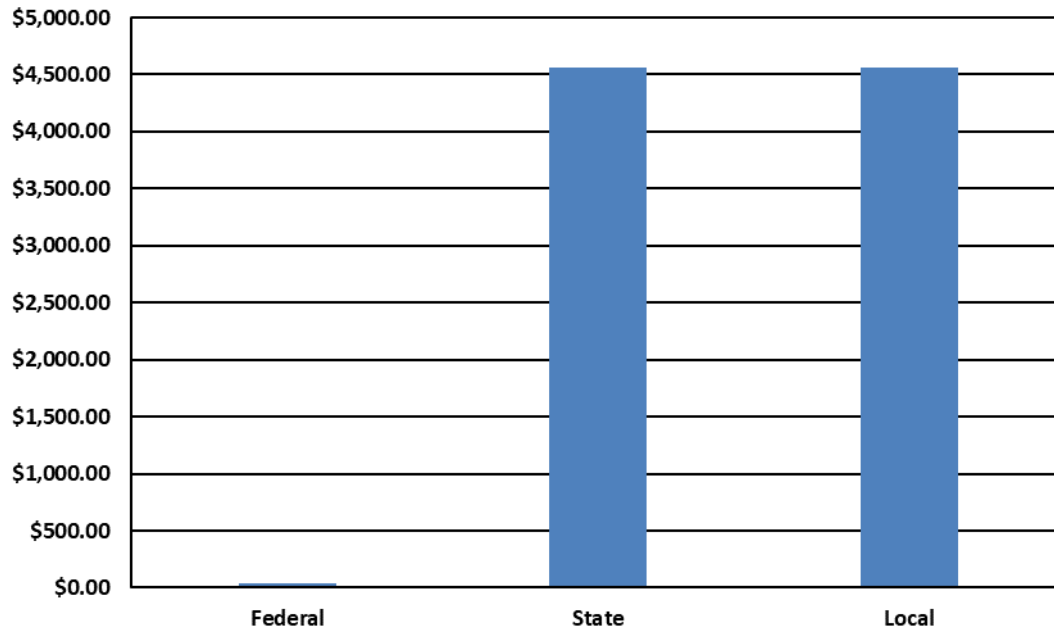


Operating Revenues Per Student

Table 3

Revenue Source	FY19-20	FY20-21	FY21-22	FY22-23
Federal	\$ 47.84	\$ 56.12	\$ 35.23	\$ 33.16
State	\$ 4,163.90	\$ 4,390.35	\$ 4,062.20	\$ 4,564.39
Local	\$ 4,163.56	\$ 4,539.32	\$ 4,272.07	\$ 4,556.76
Total Revenue	\$ 8,375.30	\$ 8,985.79	\$ 8,369.51	\$ 9,154.31
Fund Balance	\$ 1,341.56	\$ 1,071.68	\$ 1,391.03	\$ 1,312.15
Unassigned F.B.	\$ 443.58	\$ 509.04	\$ 671.45	\$ 595.16
Total Available	\$ 10,160.44	\$ 10,566.51	\$ 10,431.98	\$ 11,061.63

Operating Revenues Per Student FY 22 - 23



OCPS Operating Revenue Sources - State Revenue 2022-23 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 55.40% of state revenue to the district.

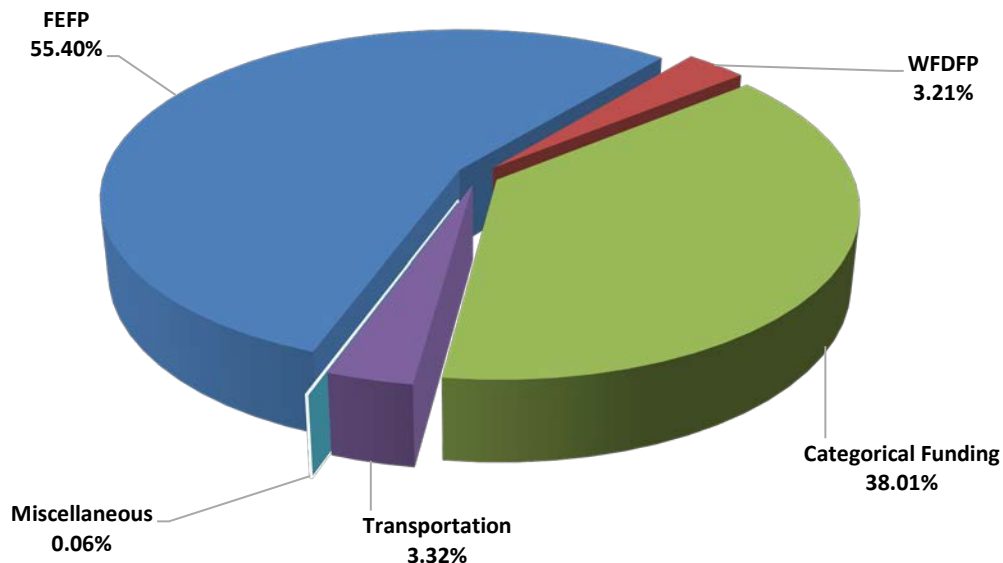
"Categoricals" are state-mandated programs for which money is provided only for the specific programs identified by the state (for example, Class Size Reduction and Instructional Materials). Details of state categoricals are provided in Table 8. The categorical funds are 38.01% of the state revenue to the district.

Total State Revenue Sources

Table 4

Revenue Source	FY19-20	FY20-21	FY21-22	FY22-23
FEFP	\$ 461,274,309	\$ 474,517,444	\$ 463,511,985	\$ 563,437,979
WFDFP	\$ 32,243,536	\$ 32,104,536	\$ 32,233,536	\$ 32,691,590
Categorical Funding	\$ 357,783,013	\$ 375,788,120	\$ 354,959,047	\$ 386,559,766
Lottery	\$ 220,469	\$ -	\$ -	\$ -
Transportation	\$ 30,180,510	\$ 30,535,040	\$ 29,998,479	\$ 33,757,401
Miscellaneous	\$ 17,656,926	\$ 5,083,198	\$ 7,102,451	\$ 516,383
Total State Revenue	\$ 899,358,763	\$ 918,028,338	\$ 887,805,499	\$ 1,016,963,119

Total State Revenue Sources
FY 22-23

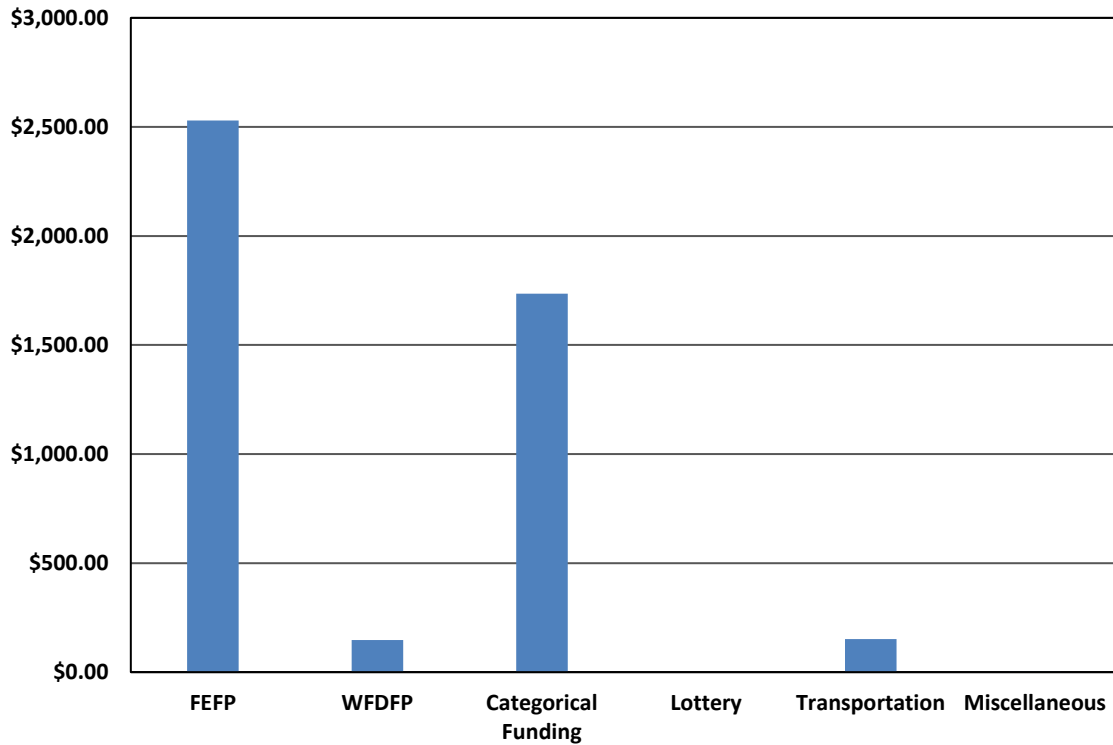


State Revenue Sources Per Student

Table 5

Revenue Source	FY19-20	FY20-21	FY21-22	FY22-23
FEFP	\$ 2,135.63	\$ 2,269.32	\$ 2,120.82	\$ 2,528.85
WFDFP	\$ 149.28	\$ 153.54	\$ 147.49	\$ 146.73
Categorical Funding	\$ 1,656.48	\$ 1,797.16	\$ 1,624.13	\$ 1,734.98
Lottery	\$ 1.02	\$ -	\$ -	\$ -
Transportation	\$ 139.73	\$ 146.03	\$ 137.26	\$ 151.51
Miscellaneous	\$ 81.75	\$ 24.31	\$ 32.50	\$ 2.32
Total State Revenue	\$ 4,163.90	\$ 4,390.35	\$ 4,062.20	\$ 4,564.39

State Revenue Sources Per Student FY 22-23



OCPS
Operating Revenue Sources – Local Revenue
2022-23 Fiscal Year

This table depicts the breakdown of local revenue sources, the most significant of which is property taxes. Property taxes account for 97.17% of local revenue sources.

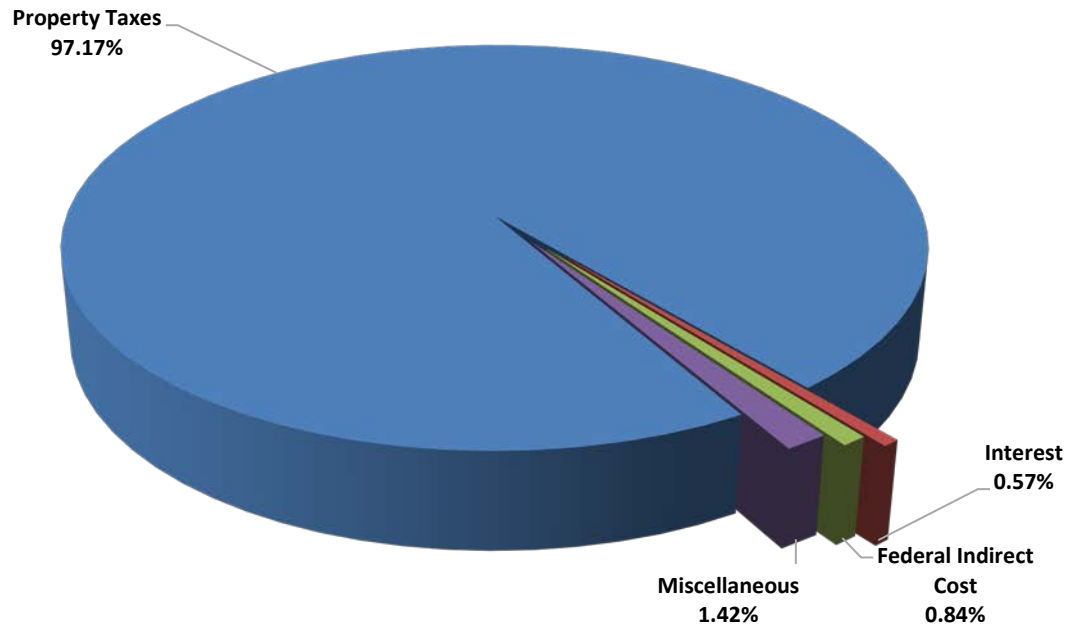
“Miscellaneous” revenues include fees paid by individuals who attend adult education courses and the fees paid by those renting school board owned facilities.

Total Local Revenue Sources

Table 6

Revenue Source	FY19-20	FY20-21	FY21-22	FY22-23
Property Taxes	\$ 856,199,770	\$ 904,154,510	\$ 886,997,996	\$ 986,532,855
Interest	\$ 9,706,133	\$ (2,228,607)	\$ 2,125,961	\$ 5,775,000
Federal Indirect Cost	\$ 8,804,818	\$ 14,646,473	\$ 18,193,385	\$ 8,519,600
Miscellaneous	\$ 24,573,465	\$ 32,605,578	\$ 26,356,783	\$ 14,434,627
Total Local Revenue	\$ 899,284,185	\$ 949,177,954	\$ 933,674,125	\$ 1,015,262,082

Total Local Revenue Sources
FY 22-23

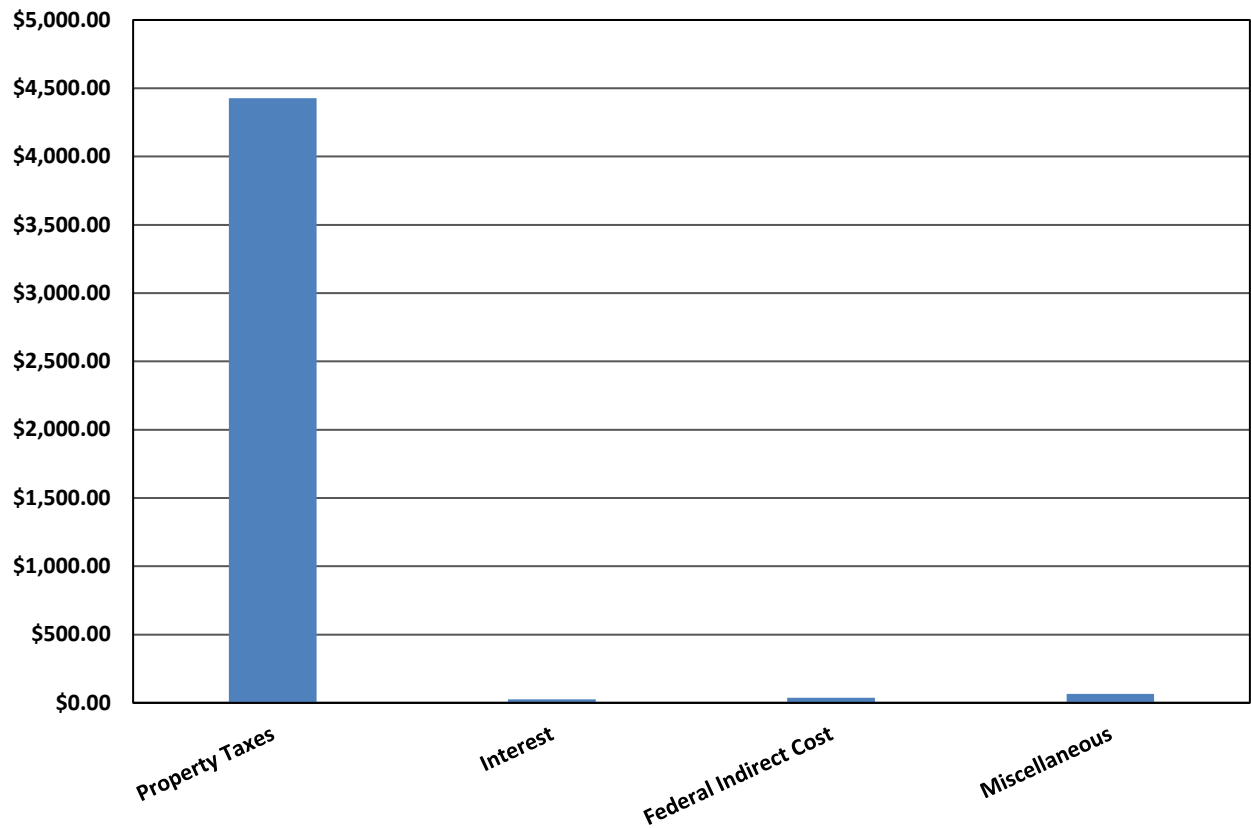


Local Revenue Sources Per Student

Table 7

Revenue Source	FY19-20	FY20-21	FY21-22	FY22-23
Property Taxes	\$ 3,964.08	\$ 4,324.00	\$ 4,058.51	\$ 4,427.81
Interest	\$ 44.94	\$ (10.66)	\$ 9.73	\$ 25.92
Federal Indirect Cost	\$ 40.77	\$ 70.04	\$ 83.24	\$ 38.24
Miscellaneous	\$ 113.77	\$ 155.93	\$ 120.60	\$ 64.79
Total Local Revenue Sources	\$ 4,163.56	\$ 4,539.32	\$ 4,272.07	\$ 4,556.76

Local Revenue Sources Per Student FY 22-23



OCPS
State Funding – Categorical Allocations
2022-23 Fiscal Year

Of the \$1,016,963,119 state revenue dollars, \$386,559,766 (38.01%) 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	FY19-20	FY20-21	FY21-22	FY22-23
Instructional Materials	\$ 15,673,752	\$ 15,633,419	\$ 16,454,240	\$ 16,594,383
Library Materials	\$ 900,725	\$ 920,414	\$ 947,019	\$ 963,462
Science Lab Materials	\$ 246,198	\$ 251,580	\$ 258,852	\$ 263,346
Safe Schools	\$ 12,794,441	\$ 12,963,872	\$ 12,746,448	\$ 15,009,562
Mental Health Assistance	\$ 5,081,130	\$ 6,852,854	\$ 8,200,209	\$ 9,635,829
Supplemental Academic Instruction	\$ 48,846,605	\$ 47,265,403	\$ 48,700,460	\$ 48,587,989
Supplemental Reading Instruction	\$ 9,209,646	\$ 9,055,697	\$ 9,126,489	\$ 12,133,171
Class Size Reduction	\$ 236,298,218	\$ 239,342,794	\$ 213,385,697	\$ 218,637,350
Teacher Salary Increase Allocation	\$ -	\$ 37,376,034	\$ 40,595,138	\$ 59,536,425
Best and Brightest	\$ 21,273,282	\$ (19,357)	\$ -	\$ -
Turnaround School Supplemental S	\$ 2,701,435	\$ 1,722,840	\$ 198,435	\$ 1,079,515
DJJ Supplemental Funding	\$ 315,043	\$ 296,209	\$ 254,683	\$ 175,640
Digital Classrooms/Distance Learn	\$ 388,201	\$ 150,992	\$ 151,276	\$ -
Teachers Classroom Supply Asst.	\$ 4,054,337	\$ 3,975,369	\$ 3,940,101	\$ 3,943,094
Total State Categoricals	\$ 357,783,013	\$ 375,788,120	\$ 354,959,047	\$ 386,559,766

State Categorical Allocations Per Student

Table 9

State Categorical Description	FY19-20	FY20-21	FY21-22	FY22-23
Instructional Materials	\$ 72.57	\$ 74.76	\$ 75.29	\$ 74.48
Library Materials	\$ 4.17	\$ 4.40	\$ 4.33	\$ 4.32
Science Lab Materials	\$ 1.14	\$ 1.20	\$ 1.18	\$ 1.18
Safe Schools	\$ 59.24	\$ 62.00	\$ 58.32	\$ 67.37
Mental Health Assistance	\$ 23.52	\$ 32.77	\$ 37.52	\$ 43.25
Supplemental Academic Instruction	\$ 226.15	\$ 226.04	\$ 222.83	\$ 218.08
Supplemental Reading Instruction	\$ 42.64	\$ 43.31	\$ 41.76	\$ 54.46
Class Size Reduction	\$ 1,094.03	\$ 1,144.63	\$ 976.36	\$ 981.30
Teacher Salary Increase Allocation	\$ -	\$ 178.75	\$ 185.75	\$ 267.21
Best and Brightest	\$ 98.49	\$ (0.09)	\$ -	\$ -
Turnaround School Supplemental S	\$ 12.51	\$ 8.24	\$ 0.91	\$ 4.85
DJJ Supplemental Funding	\$ 1.46	\$ 1.42	\$ 1.17	\$ 0.79
Digital Classrooms/Distance Learn	\$ 1.80	\$ 0.72	\$ 0.69	\$ -
Teachers Classroom Supply Asst.	\$ 18.77	\$ 19.01	\$ 18.03	\$ 17.70
Total State Categoricals	\$ 1,656.48	\$ 1,797.16	\$ 1,624.13	\$ 1,734.98

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	FY19-20	FY20-21	FY21-22	FY22-23
Schools & Centers	\$ 1,372,446,696	\$ 1,336,959,414	\$ 1,390,447,995	\$ 1,561,678,709
Other Instructional Services	\$ 106,567,714	\$ 90,433,346	\$ 88,661,096	\$ 117,549,619
Categorical Programs	\$ 37,517,346	\$ 24,892,707	\$ 28,286,604	\$ 101,355,079
Central & Regional Units	\$ 237,364,792	\$ 227,431,926	\$ 247,597,715	\$ 226,837,176
District-wide Costs	\$ 22,498,001	\$ 26,327,425	\$ 31,984,185	\$ 28,707,242
Salary Lapse Factor	\$ -	\$ -	\$ -	\$ (27,687,274)
Non-Recurring Appropriations	\$ 38,977,595	\$ 22,613,086	\$ 6,637,393	\$ 28,710,824
General Fund Capital Projects	\$ 31,774,306	\$ 30,053,942	\$ 26,192,801	\$ 27,703,439
Transfers	\$ 16,868,727	\$ -	\$ 35,175,026	\$ -
Total	\$ 1,864,015,177	\$ 1,758,711,847	\$ 1,854,982,815	\$ 2,064,854,813

Operating Allocations Per Student

Table 11

Description	FY19-20	FY20-21	FY21-22	FY22-23
Schools & Centers	\$ 6,354.23	\$ 6,393.83	\$ 6,362.07	\$ 7,009.22
Other Instructional Services	\$ 493.39	\$ 432.49	\$ 405.67	\$ 527.59
Categorical Programs	\$ 173.70	\$ 119.05	\$ 129.43	\$ 454.91
Central & Regional Units	\$ 1,098.97	\$ 1,087.66	\$ 1,132.90	\$ 1,018.10
District-wide Costs	\$ 104.16	\$ 125.91	\$ 146.35	\$ 128.85
Salary Lapse Factor	\$ -	\$ -	\$ -	\$ (124.27)
Non-Recurring Appropriations	\$ 180.46	\$ 108.14	\$ 30.37	\$ 128.86
General Fund Capital Projects	\$ 147.11	\$ 143.73	\$ 119.85	\$ 124.34
Transfers	\$ 78.10	\$ -	\$ 160.95	\$ -
Total	\$ 8,630.13	\$ 8,410.81	\$ 8,487.57	\$ 9,267.60

OCPS
Operating Appropriations by Schools & Centers
2022-23 Fiscal Year

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

“Special Centers” are schools that serve students with special needs, for example, students with profound handicaps and those who have disciplinary problems. Special Centers include Cherokee, Magnolia, and Silver Pines Academy K-12 Learning Center, among others. Career & Technical Centers provide technical training to adults primarily. These centers include Orange Technical College, Orange Technical College East, Orange Technical College West, and Orange Technical College South.

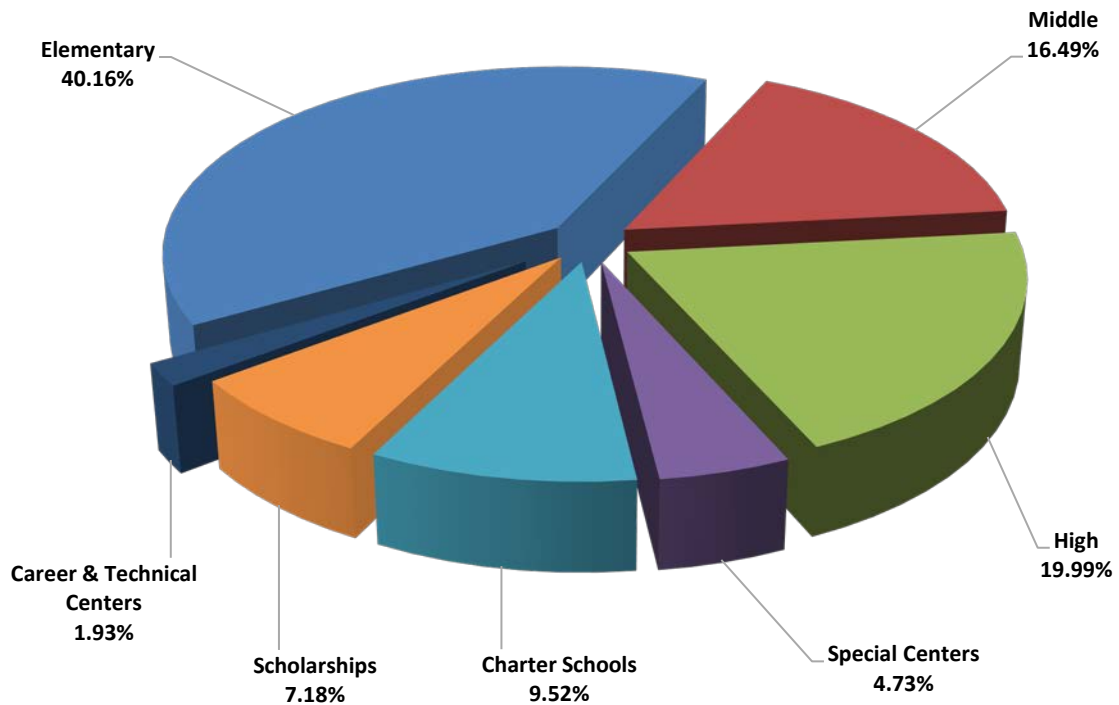
Charter schools are independent public schools. Although the district does not manage or oversee their day-to-day functions, charter schools are accountable to the district for student academic performance and fiscal management. Scholarships represent the state funded vouchers for private schools. Schools and centers appropriations account for approximately 75.63% of the operating budget.

Schools & Centers Appropriations

Table 12

Schools	FY19-20	FY20-21	FY21-22	FY22-23
Elementary	\$ 608,517,747	\$ 578,336,838	\$ 601,836,989	\$ 627,095,090
Middle	\$ 248,270,427	\$ 235,150,198	\$ 241,963,502	\$ 257,589,208
High	\$ 304,241,372	\$ 300,497,411	\$ 322,538,389	\$ 312,244,653
Special Centers	\$ 49,468,665	\$ 54,352,849	\$ 62,397,360	\$ 73,726,787
Charter Schools	\$ 127,102,310	\$ 136,873,336	\$ 134,324,521	\$ 148,695,286
Scholarships	\$ -	\$ -	\$ -	\$ 112,168,222
Career & Technical Centers	\$ 34,846,174	\$ 31,748,782	\$ 27,387,234	\$ 30,159,462
Total	\$ 1,372,446,696	\$ 1,336,959,414	\$ 1,390,447,995	\$ 1,561,678,709

Appropriations by School Type
FY 22-23

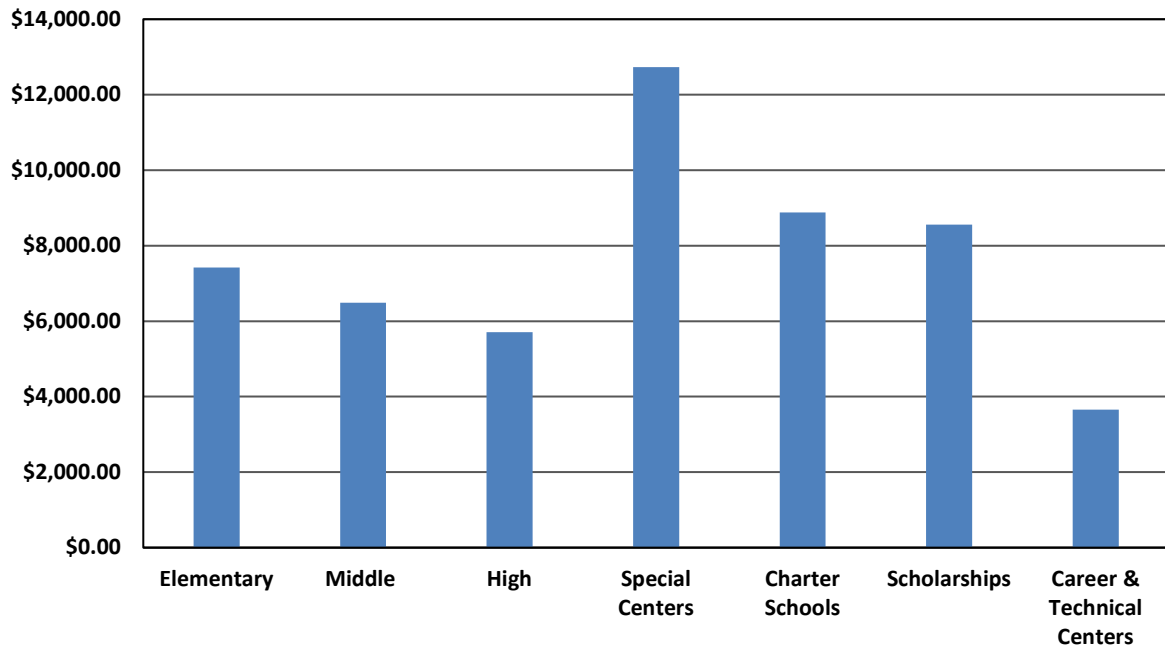


Schools & Centers Appropriations Per Student

Table 13

Schools	FY19-20	FY20-21	FY21-22	FY22-23
Elementary	\$ 6,802.32	\$ 7,165.52	\$ 6,866.55	\$ 7,418.30
Middle	\$ 5,918.56	\$ 6,005.10	\$ 6,032.09	\$ 6,487.50
High	\$ 5,565.83	\$ 5,713.35	\$ 5,797.39	\$ 5,711.66
Special Centers	\$ 8,116.64	\$ 4,487.45	\$ 5,829.11	\$ 12,734.29
Charter Schools	\$ 8,159.56	\$ 8,410.50	\$ 8,290.10	\$ 8,877.86
Scholarships	\$ -	\$ -	\$ -	\$ 8,557.23
Career & Technical Centers	\$ 4,223.78	\$ 3,848.34	\$ 3,319.66	\$ 3,655.69
Total	\$ 6,354.23	\$ 6,393.83	\$ 6,362.07	\$ 7,009.22

**Dollars Per Student
FY 22-23**

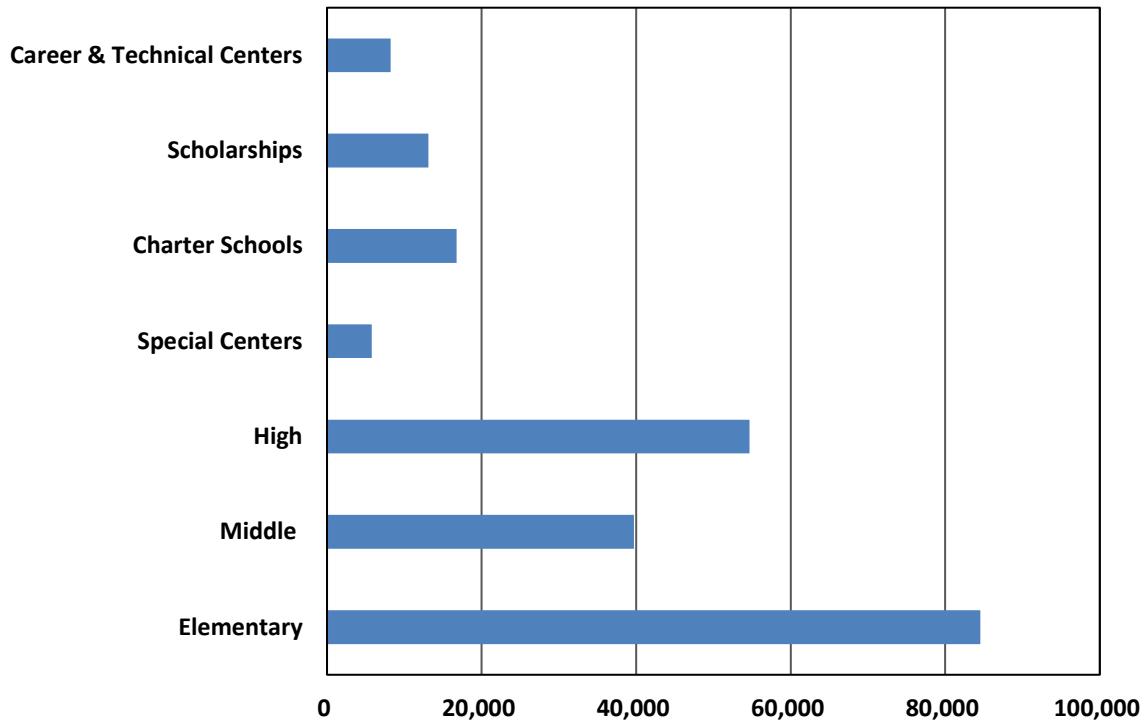


Schools & Centers FTE

Table 14

Schools	FY19-20	FY20-21	FY21-22	FY22-23
Elementary	89,457.34	80,711.12	87,647.65	84,533.58
Middle	41,947.78	39,158.39	40,112.69	39,705.47
High	54,662.38	52,595.68	55,635.11	54,667.92
Special Centers	6,094.72	12,112.19	10,704.44	5,789.63
Charter Schools	15,577.11	16,274.10	16,203.00	16,749.00
Scholarships	0.00	0.00	0.00	13,108.00
Career & Technical Centers	8,250.00	8,250.00	8,250.00	8,250.00
Total	215,989.33	209,101.48	218,552.88	222,803.60

**FTE by School Type
FY 22-23**



OCPS
Other Instructional Services Appropriations
2022-23 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 5.69% of the operating budget.

Other Instructional Services

Table 15

Category Description	FY19-20	FY20-21	FY21-22	FY22-23
Academic Competitions	\$ 20,140	\$ -	\$ 10,420	\$ 51,000
Acceleration Initiative	\$ 173,146	\$ 271,493	\$ 275,730	\$ 300,000
Latinos in Action	\$ -	\$ 38,015	\$ 58,961	\$ 65,000
Aspire to Excellence	\$ -	\$ -	\$ 15,000	\$ 15,000
After School Tutorial Program	\$ 196,985	\$ 186,073	\$ 175,824	\$ 340,000
AP Tutoring	\$ 103,880	\$ 96,188	\$ 134,257	\$ 285,293
Dual Enrollment Articulation/Tuition	\$ 4,528,644	\$ 4,249,551	\$ 3,879,360	\$ 4,528,644
Code Of Conduct Printing	\$ 8,000	\$ -	\$ 15,029	\$ 15,029
Turnaround School Supplemental Services	\$ 1,518,122	\$ 2,230,530	\$ 585,249	\$ 1,079,515
Commissioner's Academic Challenge	\$ 4,080	\$ -	\$ 5,197	\$ 5,240
Curriculum Development	\$ 265,646	\$ 48,929	\$ 82,221	\$ 137,700
SRO Training & Supervision	\$ -	\$ 1,520,773	\$ 1,096,774	\$ 2,164,375
District-wide Athletics	\$ 8,100	\$ -	\$ 8,100	\$ 8,100
Dropout Programs Contracted Child Care	\$ 117,974	\$ 117,270	\$ 191,912	\$ 156,178
Dropout Programs Contracted Nursing Services	\$ 38,000	\$ 38,000	\$ -	\$ 38,000
Dropout Programs Teen Parent Hourly	\$ 14,292	\$ 3,594	\$ 2,615	\$ 15,006
Suspension Center Support	\$ 241,666	\$ -	\$ 290,000	\$ 290,000
ESOL Endorsement Materials	\$ 60	\$ 16,348	\$ 4,726	\$ 10,000
ESOL Student Tests	\$ 129,981	\$ 129,960	\$ 59,000	\$ 130,000
Music Association Membership and Performance	\$ 91,966	\$ 87,895	\$ 127,640	\$ 152,783
Hearing Officer Student Discipline	\$ 27,138	\$ 22,480	\$ 27,729	\$ 34,935
Hearing/Vision Impaired Services	\$ 249,140	\$ 146,578	\$ 278,419	\$ 315,111
Instructional Materials(Dual Enrollment)	\$ 1,159,754	\$ -	\$ 1,322,148	\$ 1,240,951
Instructional Materials (Central Adoption)	\$ 32,262,066	\$ 23,588,277	\$ 20,049,903	\$ 21,905,773
Instructional Materials (Redistribution)	\$ 111,450	\$ 54,636	\$ 207,736	\$ 30,000
Digital Classrooms	\$ 992,884	\$ 85,416	\$ 177,971	\$ -
DCL Support	\$ 8,112,390	\$ 7,557,303	\$ 6,714,655	\$ 7,609,944
Music Itinerant Teachers	\$ 645,442	\$ 685,275	\$ 673,511	\$ 691,158
Pre-School Handicapped PEC Supplement	\$ 43,012	\$ 90,652	\$ 54,355	\$ 46,318
Speech & Language Therapists	\$ 14,645,061	\$ 15,198,002	\$ 15,449,228	\$ 16,576,430
Summer School Elementary ESY	\$ 1,803,234	\$ 59,504	\$ -	\$ 4,644,435
Summer School Extended Contracts	\$ 2,172,879	\$ 2,402,306	\$ 922,064	\$ 2,460,540
Summer School High	\$ 1,693,677	\$ 812,218	\$ 110,976	\$ 2,535,852
Summer School Middle	\$ 600,051	\$ 13,191	\$ -	\$ 1,658,822
Summer School Special Centers	\$ 1,699,634	\$ 352,973	\$ 953,000	\$ 3,266,907
Summer Reading Camp (8th Grade)	\$ 4,980	\$ -	\$ -	\$ 38,339
Summer Reading Camp (3rd Grade)	\$ 2,472,051	\$ 92,022	\$ -	\$ 1,808,707
Summer School Transportation	\$ 88,457	\$ 14,077	\$ -	\$ 1,761,136
Summer SRO's	\$ 622,145	\$ -	\$ -	\$ 629,963
Summer Professional Development	\$ 222,248	\$ 92,523	\$ -	\$ -
Teacher Training	\$ 260,794	\$ 212,868	\$ 232,591	\$ 225,000
Textbook Adoption	\$ -	\$ 9,787	\$ 4,272	\$ 37,530
Orange TIPS Tutoring	\$ 13,044	\$ 14,523	\$ 7,156	\$ 18,887
Translation Services	\$ 203,039	\$ 210,436	\$ 304,352	\$ 320,000
United Arts in Education	\$ 549,000	\$ 527,135	\$ 549,000	\$ 549,000
United Arts Transportation	\$ 472,537	\$ -	\$ 125,745	\$ 540,000
Social Workers	\$ 4,244,915	\$ 4,429,133	\$ 4,497,611	\$ 4,568,689
Psychologists	\$ 2,816,826	\$ 3,018,762	\$ 3,008,988	\$ 3,125,270
Mental Health Assistance	\$ 5,245,924	\$ 6,378,026	\$ 7,751,431	\$ 8,815,116
Itinerant Teachers	\$ 2,660,130	\$ 2,677,038	\$ 2,421,193	\$ 2,931,474
PT/OT Services	\$ 2,669,107	\$ 2,467,533	\$ 2,702,158	\$ 4,311,667
Teacher Mentor Program	\$ 705,450	\$ 563,032	\$ 595,468	\$ 600,000
ESOL Certification Training	\$ 131,378	\$ 152,978	\$ 151,800	\$ 160,000

Other Instructional Services

Table 15

Category Description	FY19-20	FY20-21	FY21-22	FY22-23
School Performance Monitoring	\$ 1,924,986	\$ 1,977,617	\$ 2,447,520	\$ 3,160,338
Recruitment, Retention, & Bonus	\$ 845,361	\$ 1,561,715	\$ 3,631,757	\$ 3,537,383
Reading Training, Materials & Consultants	\$ 223,343	\$ 206,970	\$ 211,742	\$ 223,243
Accreditation Dues	\$ 254,500	\$ 285,500	\$ 260,800	\$ 271,200
Middle Years IB Program	\$ 462,295	\$ -	\$ -	\$ -
Destiny Library Management Web Based Solution	\$ 241,200	\$ 244,200	\$ 249,300	\$ 260,000
Instructional Staff Modification	\$ 1,270,555	\$ 801,031	\$ 1,233,940	\$ 1,469,200
IB Programs HS	\$ 118,811	\$ 113,111	\$ 86,078	\$ 180,200
Post-secondary K-12 Support	\$ 1,384,417	\$ 1,758,586	\$ 1,686,062	\$ 1,758,586
Back on Track	\$ 98,500	\$ 50,800	\$ 109,963	\$ 128,300
PSAT/SAT/ACT Testing	\$ 1,544,751	\$ 1,233,880	\$ 1,589,384	\$ 2,100,000
Literacy Plan	\$ 1,048,278	\$ 1,094,885	\$ 726,438	\$ 1,074,600
Universal Gifted Screening	\$ 90,200	\$ 141,750	\$ 116,640	\$ 141,750
Total	\$ 106,567,714	\$ 90,433,346	\$ 88,661,096	\$ 117,549,619

OCPS
Central & Regional Units Appropriations
2022-23 Fiscal Year

This table depicts the “Central & Regional Units Appropriations” referred to previously in Table 10. Central and regional units include funds for departments such as Office of the Superintendent, School Board, Operations Services, Facilities Services, Fiscal Services and Exceptional Student Education. Department appropriations account for approximately 10.99% of the operating budget.

Central & Regional Units Appropriations

Table 16

Category Description	FY19-20	FY20-21	FY21-22	FY22-23
School Board	\$ 1,245,196	\$ 1,261,564	\$ 1,273,820	\$ 1,477,850
Office of the Superintendent	\$ 3,517,808	\$ 3,569,924	\$ 3,486,871	\$ 4,257,668
Office of Deputy Superintendent	\$ 9,341,661	\$ 7,841,259	\$ 8,391,734	\$ 8,406,221
Research, Accountability, and Grants	\$ 3,148,101	\$ 3,216,323	\$ 3,209,532	\$ 3,618,531
Career and Technical Education	\$ 3,675,918	\$ 4,333,958	\$ 5,049,412	\$ 7,431,339
School Choice	\$ 2,867,006	\$ 2,755,854	\$ 2,692,534	\$ 2,926,803
Chief Academic Officer	\$ 12,153,660	\$ 11,110,440	\$ 12,719,161	\$ 12,532,779
Exceptional Student Education	\$ 2,661,616	\$ 3,485,053	\$ 5,195,124	\$ 3,641,607
Chief Strategy Office	\$ -	\$ -	\$ -	\$ 334,496
Fiscal Services	\$ 7,961,583	\$ 7,761,739	\$ 8,005,219	\$ 8,455,676
Facilities Services	\$ 87,533,711	\$ 88,990,626	\$ 93,085,065	\$ 58,469,299
Operations Services	\$ 74,812,320	\$ 67,715,485	\$ 75,784,329	\$ 86,175,960
Information Technology Services	\$ 11,751,049	\$ 12,236,961	\$ 13,198,074	\$ 13,760,613
Chief of Staff	\$ 7,130,606	\$ 7,068,624	\$ 7,039,686	\$ 7,458,525
Chief of Communications	\$ 3,572,088	\$ 3,305,974	\$ 3,508,628	\$ 3,755,333
Utilities	\$ 13,363,392	\$ 9,577,318	\$ 10,278,799	\$ 10,188,559
Cap Proj Costs Reflected GF	\$ (7,370,922)	\$ (6,799,175)	\$ (5,320,273)	\$ (6,054,083)
Total	\$ 237,364,792	\$ 227,431,926	\$ 247,597,715	\$ 226,837,176

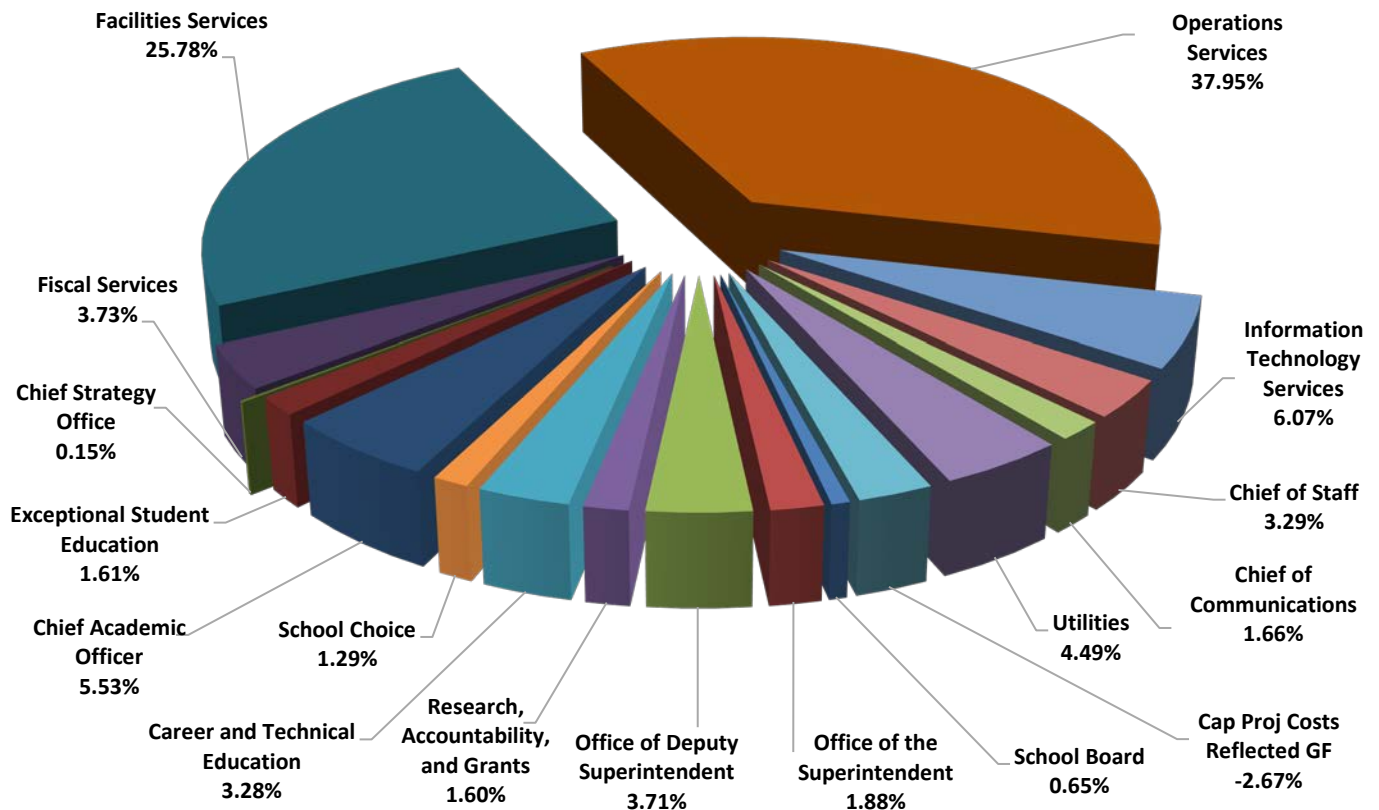
Central & Regional Units Appropriations Per Student

Table 17

Category Description	FY19-20	FY20-21	FY21-22	FY22-23
School Board	\$ 5.77	\$ 6.03	\$ 5.83	\$ 6.63
Office of the Superintendent	\$ 16.29	\$ 17.07	\$ 15.95	\$ 19.11
Office of Deputy Superintendent	\$ 43.25	\$ 37.50	\$ 38.40	\$ 37.73
Research, Accountability, and Grants	\$ 14.58	\$ 15.38	\$ 14.69	\$ 16.24
Career and Technical Education	\$ 17.02	\$ 20.73	\$ 23.10	\$ 33.35
School Choice	\$ 13.27	\$ 13.18	\$ 12.32	\$ 13.14
Chief Academic Officer	\$ 56.27	\$ 53.13	\$ 58.20	\$ 56.25
Exceptional Student Education	\$ 12.32	\$ 16.67	\$ 23.77	\$ 16.34
Chief Strategy Office	\$ -	\$ -	\$ -	\$ 1.50
Fiscal Services	\$ 36.86	\$ 37.12	\$ 36.63	\$ 37.95
Facilities Services	\$ 405.27	\$ 425.59	\$ 425.92	\$ 262.43
Operations Services	\$ 346.37	\$ 323.84	\$ 346.76	\$ 386.78
Information Technology Services	\$ 54.41	\$ 58.52	\$ 60.39	\$ 61.76
Chief of Staff	\$ 33.01	\$ 33.80	\$ 32.21	\$ 33.48
Chief of Communications	\$ 16.54	\$ 15.81	\$ 16.05	\$ 16.85
Utilities	\$ 61.87	\$ 45.80	\$ 47.03	\$ 45.73
Cap Proj Costs Reflected GF	\$ (34.13)	\$ (32.52)	\$ (24.34)	\$ (27.17)
Total	\$ 1,098.97	\$ 1,087.66	\$ 1,132.90	\$ 1,018.10

Central & Regional Units Appropriations Per Student

FY 22-23



OCPS
District-wide Appropriations
2022-23 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 1.39% of the operating budget.

District-wide Appropriations

Table 18

Category Description	FY19-20	FY20-21	FY21-22	FY22-23
Annual Leave Payout*	\$ 1,697,583	\$ 1,227,716	\$ 970,750	\$ 1,462,649
Bank Service Chgs/Fees	\$ 559,355	\$ 310,496	\$ 235,223	\$ 350,000
Boiler Inspections	\$ 480	\$ -	\$ 220	\$ 500
Budget Advertisement	\$ 3,492	\$ 3,492	\$ 3,093	\$ 4,100
CO & DS	\$ 120,928	\$ 114,992	\$ 119,940	\$ 118,798
COPS Annual Fees	\$ 61	\$ 61	\$ 61	\$ 62
District External Audit	\$ 184,500	\$ 261,250	\$ 209,575	\$ 209,575
District-Wide Fit for Duty Testing*	\$ 29,274	\$ 25,164	\$ 40,278	\$ 76,508
Employee Assistance Program*	\$ 148,789	\$ 122,815	\$ 122,815	\$ 140,000
Employee Recognition Program*	\$ 70,955	\$ 69,423	\$ 76,996	\$ 75,000
FDLE Background Checks Volunteers*	\$ 158,079	\$ 25,032	\$ 116,088	\$ 140,000
Interscholastic Athletic Insurance	\$ 565,150	\$ 557,989	\$ 579,924	\$ 580,000
Loss Fund*	\$ 12,918,317	\$ 13,454,144	\$ 15,117,096	\$ 16,627,100
Merit Pay-CTA Contract	\$ 99,868	\$ 99,860	\$ 99,892	\$ 100,000
Printing CTA Contract	\$ 4,435	\$ 2,900	\$ 3,407	\$ 4,013
Printing OESPA Contract	\$ 4,435	\$ 2,900	\$ 3,407	\$ 4,013
Property Adjustment Board	\$ 160,501	\$ 176,418	\$ 168,805	\$ 189,600
School Internal Account Audits	\$ 152,000	\$ 154,300	\$ 160,950	\$ 180,300
Sick Leave Accumulation Payout*	\$ 7,991,745	\$ 9,190,985	\$ 9,129,563	\$ 8,770,764
Sick Leave Bank Usage Charges*	\$ 1,234,462	\$ 1,708,794	\$ 1,306,020	\$ 1,416,425
Sonitrol Security System & Contract	\$ 634,148	\$ 572,400	\$ 572,400	\$ 606,744
Fire Alarm Monitoring	\$ 38,000	\$ 39,039	\$ 37,478	\$ 40,873
Security System Maintenance	\$ 345,575	\$ 136,227	\$ 392,841	\$ 692,289
Payroll Adjustments	\$ (84,751)	\$ 236,299	\$ 80,436	\$ 30,000
Substitute Teachers	\$ 558,189	\$ 207,636	\$ 2,833,508	\$ 2,036,000
Suspensions with Pay*	\$ 365,822	\$ 740,795	\$ 871,027	\$ 659,215
Tangible Property Inventory Verification	\$ 50,795	\$ 50,415	\$ 50,740	\$ 53,540
Temporary Help	\$ 84,425	\$ 50,302	\$ 84,625	\$ 42,000
Traffic Safety	\$ 82,924	\$ 8,226	\$ -	\$ 45,600
Unemploy Compensation*	\$ 151,677	\$ 2,156,489	\$ 54,392	\$ 787,519
Cobra,FSA & Retire Health*	\$ 113,870	\$ 106,348	\$ 117,478	\$ 112,565
Health Insurance Consultants*	\$ 49,992	\$ 49,992	\$ 37,494	\$ 50,000
Business System Improvements	\$ 2,173,547	\$ 3,221,108	\$ 3,137,936	\$ 3,585,801
Curriculum & Instruction Portfolio	\$ 2,888,024	\$ 360,000	\$ 350,000	\$ 360,000
Worker's Compensation Testing	\$ 15,235	\$ 8,878	\$ 6,710	\$ 25,000
Joint Use Projects	\$ 196,892	\$ 111,039	\$ 16,119	\$ 111,039
Interlocal Agrmnt-Prop Appraiser & GIS Maint	\$ 72,200	\$ 33,600	\$ 10,000	\$ 38,600
Re-fingerprinting of Current Employees*	\$ 235,149	\$ 217,050	\$ 274,805	\$ 275,000
Software Maintenance Fees	\$ 13,083,149	\$ 14,574,021	\$ 16,271,395	\$ 18,741,463
Property Due Diligence	\$ 300,515	\$ 139,349	\$ 30,932	\$ 490,000
HR Applicant Support	\$ 59,731	\$ 78,924	\$ 23,900	\$ 490,000
Sub-Total District Wide Costs	\$ 47,519,517	\$ 50,606,866	\$ 53,718,320	\$ 59,299,987
Less Other Personnel Costs*	\$ (25,021,516)	\$ (24,279,441)	\$ (21,734,136)	\$ (30,592,746)
Total	\$ 22,498,001	\$ 26,327,425	\$ 31,984,185	\$ 28,707,242

* Line items charged through Other Personnel Costs

OCPS
General Fund Capital Projects
2022-23 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 1.34% of the operating budget.

General Fund Capital Projects

Table 19

Category Description	FY19-20	FY20-21	FY21-22	FY22-23
Portable Leasing & Repairs	\$ 12,190,053	\$ 13,106,590	\$ 12,195,236	\$ 10,237,263
Chief Facilities Office	\$ 885,084	\$ 699,123	\$ 542,307	\$ 704,583
Facilities Services Construction	\$ 1,753,839	\$ 1,807,212	\$ 1,981,100	\$ 2,216,363
Facilities Services Real Estate Management	\$ 461,686	\$ 488,206	\$ 435,764	\$ 529,077
Facilities Programs, Building Code Compliance Office	\$ 1,151,904	\$ 1,100,005	\$ 1,057,506	\$ 1,100,279
Facilities Construction Planning	\$ 233,210	\$ 120,659	\$ -	\$ -
Facilities Planning	\$ 192,184	\$ 264,126	\$ 232,971	\$ 351,569
Facilities Capital Renewal and Portables	\$ 1,718,110	\$ 1,306,194	\$ 31,964	\$ -
Procure Svc/Facilities Construct Contracting	\$ 793,771	\$ 851,371	\$ 869,975	\$ 978,529
Business Opportunity Office	\$ 181,135	\$ 162,280	\$ 168,687	\$ 173,683
State Non-Recurring Maintenance Allocation	\$ -	\$ -	\$ -	\$ -
Local Maintenance	\$ 12,213,331	\$ 10,148,176	\$ 8,677,292	\$ 11,412,093
Total	\$ 31,774,306	\$ 30,053,942	\$ 26,192,801	\$ 27,703,439

OCPS
Non-Recurring Appropriations
2022-23 Fiscal Year

Table 20 reflects the requirement in the Board's Policies that non-recurring revenues cannot be used for recurring purposes. The source of funds referred to here is unappropriated balances from the prior year, thus representing non-recurring sources. These appropriations account for approximately 1.39% of the operating budget.

Non-Recurring Appropriations

Table 20

Category Description	FY19-20	FY20-21	FY21-22	FY22-23
FY 2022-2023 Non-Recurring Appropriations				
Additional Days for New & Renovated Schools				333,902
Reorganization & Equipment				150,000
ITG Portfolio-Teaching and Learning				2,178,240
ITG Portfolio-Business				2,726,408
Instructional Materials				9,618,165
Security-Temporary Services				62,000
Business System Upgrade				158,585
Professional and Digital Device Services				5,000
Athletic Bleacher Rentals				56,260
Maintenance Contractual Services				2,798,000
College and Career Readiness				475,896
Pre-K ESE Devices, Classrooms and Curriculum				884,781
ThoughtExchange Platform				120,000
School Safety and Security				48,000
Professional Development				7,000
Code Compliance				100,000
FY 2021-2022 Non-Recurring Appropriations				
Additional Days for New & Renovated Schools			175,098	
Reorganization & Equipment			4,643	
Facilities Condition Assessment			94,703	
ITG Portfolio-Teaching and Learning			2,698,155	
ITG Portfolio-Business			102,336	
Digital Curriculum			52,603	
Student Support			11,978	
Teacher Recruitment Program			2,727,865	
Security-Temporary Services			7,661	
Professional Services			50,451	
Athletic Bleacher Rentals			33,015	
Vehicles			169,368	
Reapportionment			30,503	
School Safety and Security			87,572	
Professional Development			68,933	
Environmental Testing			46,451	
Code Compliance			225,741	
Automated External Defibrillator			47,116	
COVID-19 Pandemic			3,202	
FY 2020-2021 Non-Recurring Appropriations				
Additional Days for New & Renovated Schools		186,170		
Supplies and Equipment		8,270		
ITG Portfolio-Teaching and Learning		4,676,509		
ITG Portfolio-Business		7,025,328		
Digital Curriculum		12,511		
Teacher Recruitment Program		1,994,625		
Security-Temporary Services		51,656		
Professional Service		79,938		
Instructional Programs		226,973		
Athletic Bleacher Rentals		4,401		
School Safety and Security		175,095		
Professional Development		143,377		
Retention Program		234,348		
Hurricane Irma		69,630		
COVID-19 Pandemic		7,724,255		

Non-Recurring Appropriations

Table 20

Category Description	FY19-20	FY20-21	FY21-22	FY22-23
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			
Sub-Total	\$ 38,977,595	\$ 22,613,086	\$ 6,637,393	\$ 19,722,236
To Allocate	\$ -	\$ -	\$ -	\$ 8,988,588
TOTAL	38,977,595	22,613,086	6,637,393	28,710,824

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

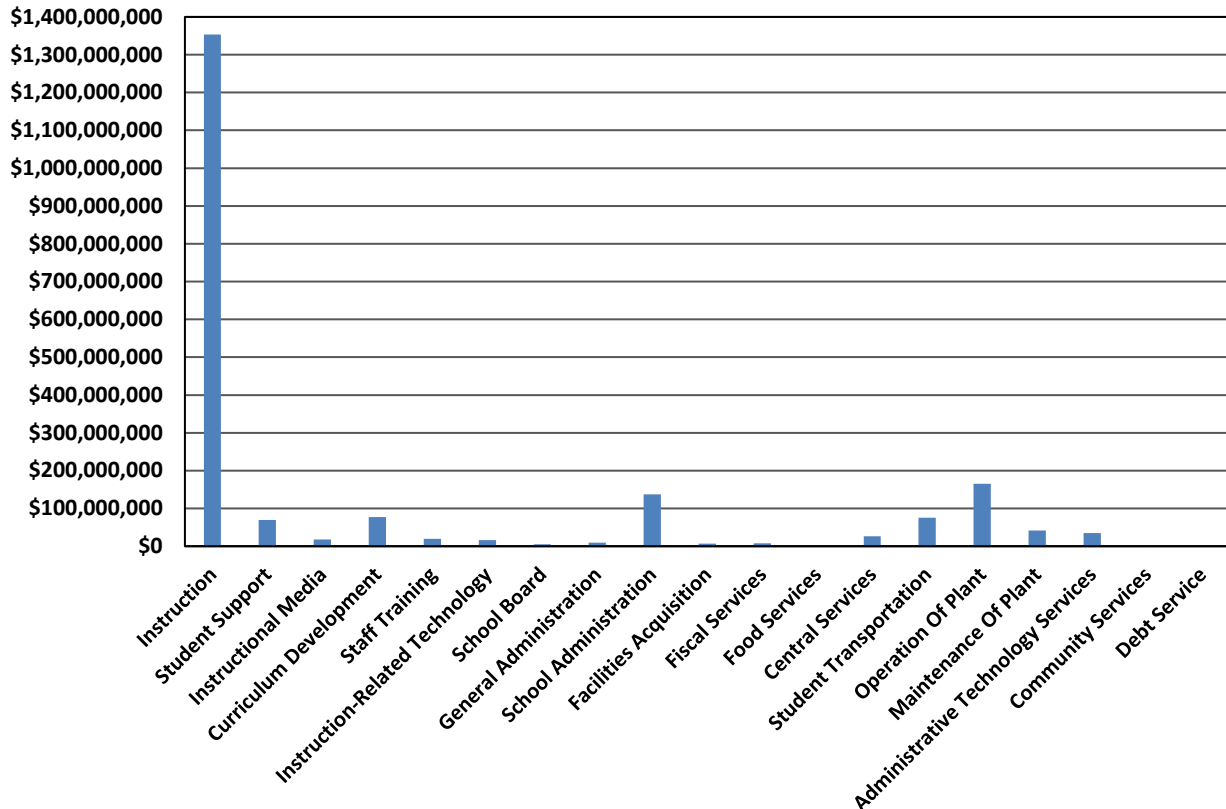
<u>Category</u>	<u>Description</u>
Instruction	Direct classroom instruction, including classroom teachers and paraprofessional salaries, classroom supplies, books, equipment
Student Support	Guidance counselors, social workers, psychologists, mental health services
Instructional Media	Media Center staff 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	FY19-20	FY20-21	FY21-22	FY22-23
Instruction	\$ 1,163,934,853	\$ 1,120,162,547	\$ 1,159,590,726	\$ 1,353,898,164
Student Support	\$ 73,098,437	\$ 72,628,293	\$ 76,524,448	\$ 69,307,231
Instructional Media	\$ 17,153,507	\$ 16,990,642	\$ 18,048,407	\$ 18,109,296
Curriculum Development	\$ 67,500,180	\$ 57,948,387	\$ 59,153,750	\$ 76,989,241
Staff Training	\$ 27,496,657	\$ 24,667,663	\$ 26,197,722	\$ 19,773,645
Instruction-Related Technology	\$ 12,128,687	\$ 12,846,617	\$ 12,262,119	\$ 16,265,794
School Board	\$ 4,427,519	\$ 4,636,303	\$ 4,664,798	\$ 5,285,735
General Administration	\$ 8,723,756	\$ 7,920,095	\$ 8,821,818	\$ 9,474,261
School Administration	\$ 121,637,676	\$ 115,601,632	\$ 118,703,514	\$ 137,495,933
Facilities Acquisition	\$ 10,164,819	\$ 10,689,767	\$ 6,910,634	\$ 6,544,083
Fiscal Services	\$ 7,621,195	\$ 7,065,591	\$ 7,213,901	\$ 7,922,279
Food Services	\$ -	\$ -	\$ 6,730,997	\$ -
Central Services	\$ 25,241,439	\$ 23,739,469	\$ 25,275,092	\$ 26,616,533
Student Transportation	\$ 65,399,746	\$ 56,832,410	\$ 66,024,355	\$ 75,122,664
Operation Of Plant	\$ 161,489,741	\$ 154,693,753	\$ 158,646,487	\$ 165,213,209
Maintenance Of Plant	\$ 36,252,078	\$ 34,261,604	\$ 33,598,127	\$ 41,486,337
Administrative Technology Services	\$ 44,099,027	\$ 37,502,933	\$ 30,495,926	\$ 35,060,409
Community Services	\$ 777,133	\$ 524,140	\$ 944,968	\$ 290,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,847,146,450	\$ 1,758,711,847	\$ 1,819,807,789	\$ 2,064,854,813

Total Operating Expenditures By Function FY 22-23

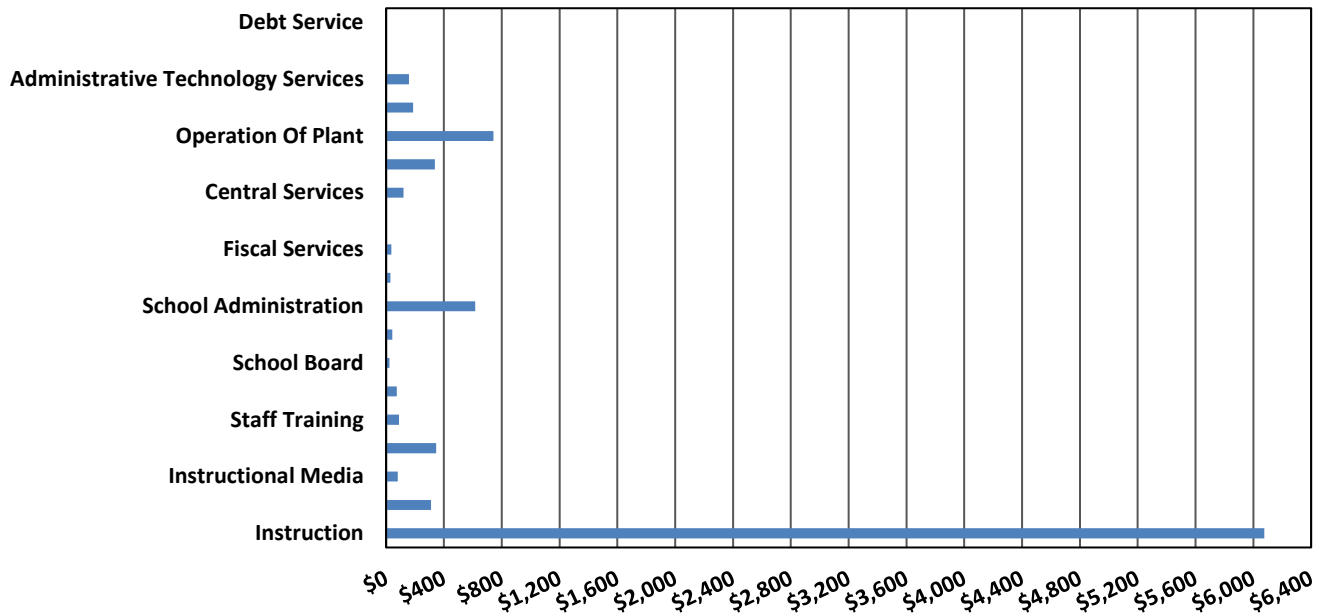


Operating Expenditures By Function Per Student

Table 22

Function	FY19-20	FY20-21	FY21-22	FY22-23
Instruction	\$ 5,388.85	\$ 5,357.03	\$ 5,305.77	\$ 6,076.64
Student Support	\$ 338.44	\$ 347.34	\$ 350.14	\$ 311.07
Instructional Media	\$ 79.42	\$ 81.26	\$ 82.58	\$ 81.28
Curriculum Development	\$ 312.52	\$ 277.13	\$ 270.66	\$ 345.55
Staff Training	\$ 127.31	\$ 117.97	\$ 119.87	\$ 88.75
Instruction-Related Technology	\$ 56.15	\$ 61.44	\$ 56.11	\$ 73.01
School Board	\$ 20.50	\$ 22.17	\$ 21.34	\$ 23.72
General Administration	\$ 40.39	\$ 37.88	\$ 40.36	\$ 42.52
School Administration	\$ 563.17	\$ 552.85	\$ 543.13	\$ 617.12
Facilities Acquisition	\$ 47.06	\$ 51.12	\$ 31.62	\$ 29.37
Fiscal Services	\$ 35.29	\$ 33.79	\$ 33.01	\$ 35.56
Food Services	\$ -	\$ -	\$ 30.80	\$ -
Central Services	\$ 116.86	\$ 113.53	\$ 115.65	\$ 119.46
Student Transportation	\$ 302.79	\$ 271.79	\$ 302.10	\$ 337.17
Operation Of Plant	\$ 747.67	\$ 739.80	\$ 725.90	\$ 741.52
Maintenance Of Plant	\$ 167.84	\$ 163.85	\$ 153.73	\$ 186.20
Administrative Technology Services	\$ 204.17	\$ 179.35	\$ 139.54	\$ 157.36
Community Services	\$ 3.60	\$ 2.51	\$ 4.32	\$ 1.30
Debt Service	\$ -	\$ -	\$ -	\$ -
Total	\$ 8,552.03	\$ 8,410.81	\$ 8,326.62	\$ 9,267.60

Operating Expenditures By Function Per Student
FY 22-23

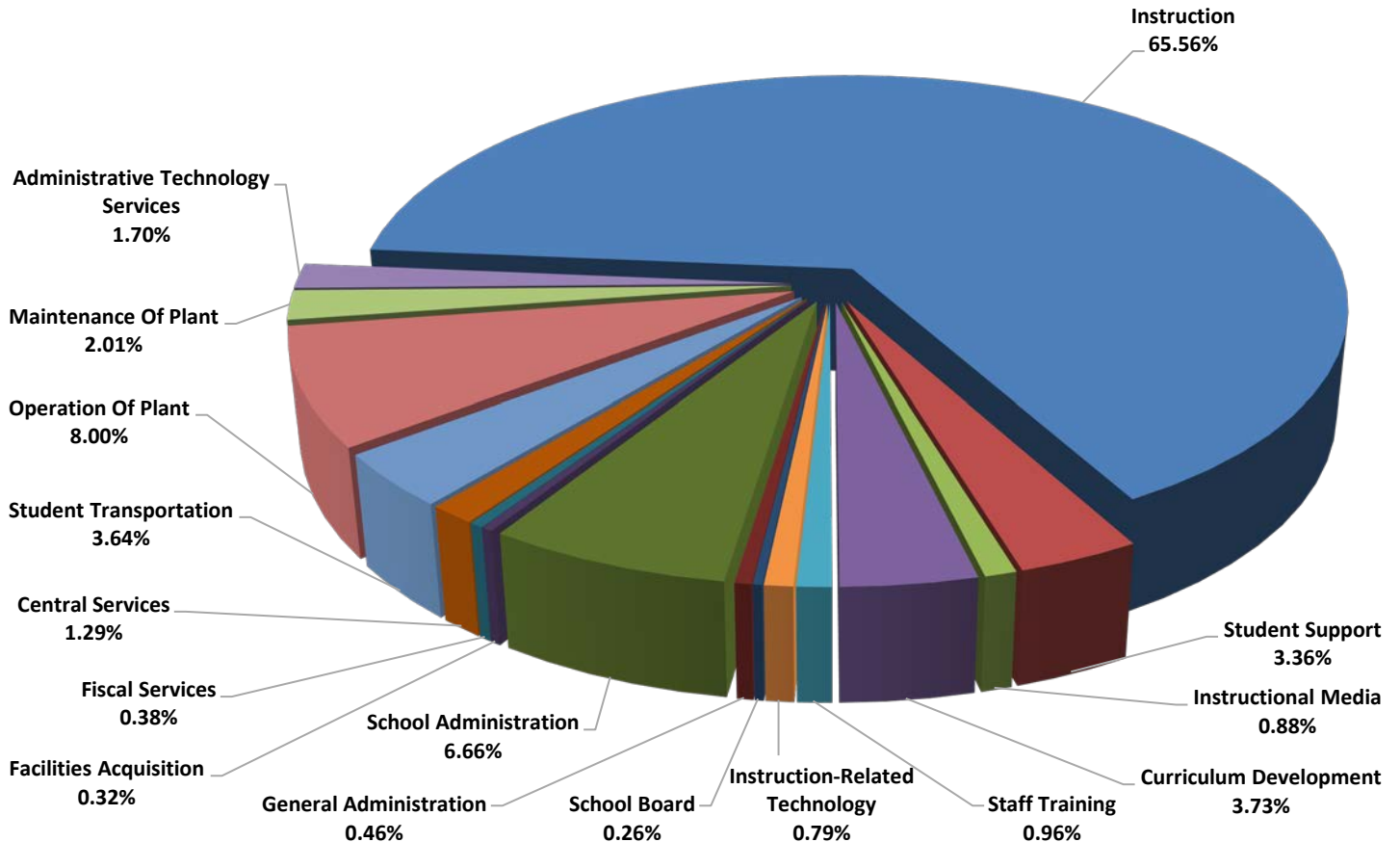


Operating Expenditures By Function Per Student As A Percent Of Total Expenditures Per Student

Table 23

Function	FY19-20	FY20-21	FY21-22	FY22-23
Instruction	63.01%	63.69%	63.72%	65.56%
Student Support	3.96%	4.13%	4.21%	3.36%
Instructional Media	0.93%	0.97%	0.99%	0.88%
Curriculum Development	3.65%	3.29%	3.25%	3.73%
Staff Training	1.49%	1.40%	1.44%	0.96%
Instruction-Related Technology	0.66%	0.73%	0.67%	0.79%
School Board	0.24%	0.26%	0.26%	0.26%
General Administration	0.47%	0.45%	0.48%	0.46%
School Administration	6.59%	6.57%	6.52%	6.66%
Facilities Acquisition	0.55%	0.61%	0.38%	0.32%
Fiscal Services	0.41%	0.40%	0.40%	0.38%
Food Services	0.00%	0.00%	0.37%	0.00%
Central Services	1.37%	1.35%	1.39%	1.29%
Student Transportation	3.54%	3.23%	3.63%	3.64%
Operation Of Plant	8.74%	8.80%	8.72%	8.00%
Maintenance Of Plant	1.96%	1.95%	1.85%	2.01%
Administrative Technology Services	2.39%	2.13%	1.68%	1.70%
Community Services	0.04%	0.03%	0.05%	0.01%
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 2022-23**



Salaries by Function

Table 24

Function	FY19-20	FY20-21	FY21-22	FY22-23
Instruction	\$ 680,738,794	\$ 637,269,723	\$ 661,106,887	\$ 690,705,660
Student Support	\$ 53,122,561	\$ 51,925,001	\$ 55,346,059	\$ 48,414,741
Instructional Media	\$ 11,628,635	\$ 11,567,729	\$ 12,337,396	\$ 12,135,923
Curriculum Development	\$ 48,497,227	\$ 40,762,900	\$ 41,677,935	\$ 53,579,301
Staff Training	\$ 18,622,280	\$ 17,561,558	\$ 17,633,863	\$ 14,377,927
Instruction-Related Technology	\$ 8,595,438	\$ 8,926,617	\$ 8,619,434	\$ 8,034,369
School Board	\$ 2,343,587	\$ 2,437,371	\$ 2,460,377	\$ 2,644,700
General Administration	\$ 5,589,807	\$ 5,173,076	\$ 5,657,509	\$ 5,514,138
School Administration	\$ 82,754,536	\$ 78,434,927	\$ 80,374,834	\$ 92,051,568
Facilities Acquisition	\$ 5,261,152	\$ 4,986,287	\$ 4,048,697	\$ -
Fiscal Services	\$ 4,817,317	\$ 4,635,537	\$ 4,750,452	\$ 5,164,845
Food Services	\$ -	\$ -	\$ 6,260,750	\$ -
Central Services	\$ 12,095,035	\$ 12,487,922	\$ 12,561,372	\$ 13,361,666
Student Transportation	\$ 36,573,551	\$ 33,619,097	\$ 35,861,783	\$ 41,224,034
Operation Of Plant	\$ 42,286,489	\$ 41,867,143	\$ 44,414,034	\$ 46,561,125
Maintenance Of Plant	\$ 13,444,913	\$ 13,622,178	\$ 14,065,967	\$ 15,875,914
Administrative Technology Services	\$ 7,026,798	\$ 7,016,970	\$ 6,966,838	\$ 6,601,746
Community Services	\$ 278,644	\$ 43,574	\$ 131,233	\$ -
Total Salaries	\$ 1,033,676,763	\$ 972,337,610	\$ 1,014,275,419	\$ 1,056,247,654

OCPS
Adopted Capital Outlay Budget
2022-2023 Fiscal Year and Long Range Capital Improvement Plan
September 13, 2022

The FY2023 Adopted Capital Outlay Budget and the resulting Long Range Capital Improvement Plan reflects renovation, remodeling and expansions of all the schools identified on the original sales tax referendum list. The construction scope of the sales tax projects will result in bringing all 132 K-12 schools up to the prototype standard and/or size of a new school. By definition of prototype standard, the district plans to improve, correct or replace major air conditioning systems, roofs, electrical, plumbing, site drainage, security, windows, interior and exterior code deficiencies where cited, upgrade technology, expand core space and replace portables where required. The expansions will result at schools that have exceeded the student capacity of the existing core space. On August 26th, 2014, the renewal of the half-cent sales tax was approved to fund the remaining 42 sales tax projects that were previously unfunded in the 10-Year Plan along with other capital needs. This includes four Technical College Campuses.

Beginning in FY2023 through FY2032, the Plan funds 17 new schools through revenues from local sources, impact fees, and property and sales taxes. This Plan includes 10 elementary schools, 1 K-8 school, 5 middle schools and 1 high school within the 10 Year period. Each year the capital budget is reviewed and evaluated for new schools based upon projected student enrollment.

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

This year the Adopted Capital Outlay Budget appropriations and reserves for FY2023 total \$2.6 billion.

This budget proposes to spend \$591.3 million for capital renewal, comprehensive, and districtwide construction. Also included is \$53.8 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 \$526.7 million.

The areas of existing schools, new schools, replacement schools, and future sites account for 81.7% of the total capital appropriations. In addition, 18.3% is budgeted for:

	<u>Millions</u>
Technology Portfolio	\$ 11.5
Portable Moves & Installations	\$ 29.6
Portable Leasing	\$ 9.5
Districtwide Painting	\$ 6.3
Districtwide Flooring Replacements	\$ 4.5
Maintenance Transfer/Transfer Out	\$ 74.9
Safety and Security Grant	\$ 5.9
Buses and Equipment	\$ 25.9
Ancillary	\$ 59.4
Digital Technology Replacement	\$ 26.8
Charter Schools	\$ 8.7
Total	\$ 263.0

Also, \$79.1 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 \$29.2 million. This is 10% of property tax revenue in compliance with School Board Policy.

Finally, the reserve for future capital projects is \$1.05 billion.

2022-2023 Fiscal Year District Capital Outlay Revenue and Other Sources

September 13, 2022

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 FY2023 Adopted Capital Outlay Budget and Long Range Capital Improvement Plan reflect the long term impacts of inflation. Revenues will continue to be monitored throughout the fiscal year to ensure that the projected revenues align with planned expenditures.

Capital Improvement Millage: Funds derived from a 1.5 millage levy on local property. Revenues may be used for payment of principal and interest on COPS, for purchase of new and replacement equipment; for maintenance of existing facilities; rental and leasing of educational facilities and sites; purchase of new and replacement school buses; project management and for construction and remodeling of new or existing facilities. Based on 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 13, 2022

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	Hamlin ES	2022
28	Panther Lake ES	2022
29	Stonewyck ES	2022
30	Kelly Park School	2022
31	Hamlin MS	2022
32	Water Spring MS	2023
33	129-M-SE-2	2024
34	47-E-W-4	2024
35	97-E-SE-2	2024
36	50-H-SE-2	2024
37	130-E-SE-2	2025
38	126-E-W-4	2027
39	112-E-SE-3	2028
40	105-E-SW-4	2029
41	58-E-SE-2	2030
42	56-M-SE-2	2030
43	48-M-SW-4	2030

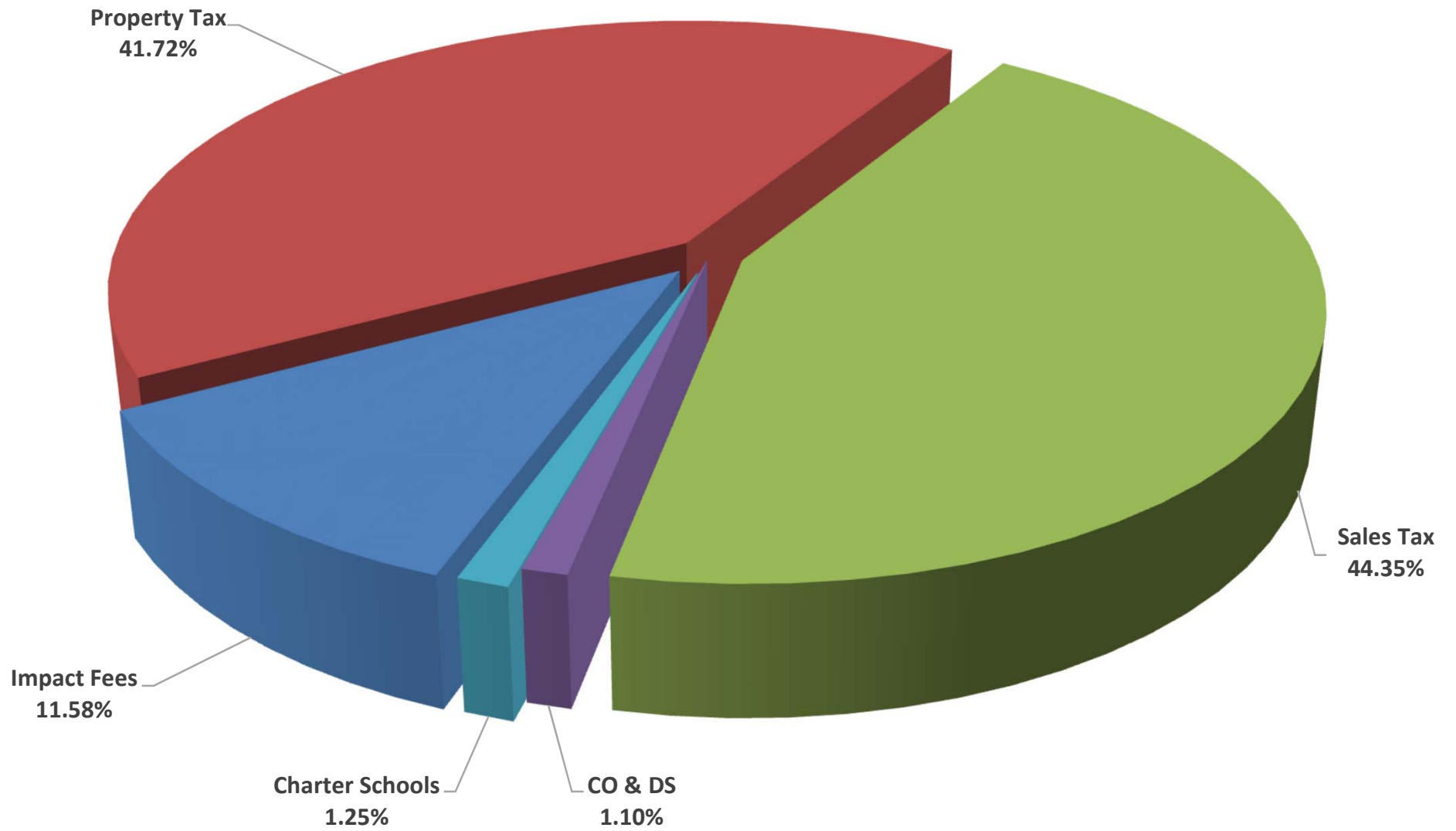
**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 13, 2022**

		Adopted Fiscal Year 2023	Planned Fiscal Year 2024	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027
	Revenues & Projects					
	Local Sources					
	Impact Fees	\$ 80,942,879	\$ 81,752,308	\$ 82,569,831	\$ 83,395,529	\$ 84,229,484
	Property Tax	\$ 291,671,557	\$ 293,129,914	\$ 294,595,564	\$ 296,068,542	\$ 297,548,884
	Sales Tax	\$ 309,989,715	\$ 311,026,803	\$ 321,380,106	\$ 165,187,031	\$ -
	Sales Of Fixed Assets - Other	\$ -	\$ -	\$ -	\$ -	\$ -
	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Sources	\$ 682,604,151	\$ 685,909,025	\$ 698,545,501	\$ 544,651,102	\$ 381,778,369
	State Sources					
	CO & DS	\$ 7,675,548	\$ 7,675,548	\$ 7,675,548	\$ 7,675,548	\$ 7,675,548
	PECO-Construction	\$ -	\$ -	\$ -	\$ -	\$ -
	PECO-Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
	Class Size/Other State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
	State Grant	\$ -	\$ -	\$ -	\$ -	\$ -
	Sit Award	\$ -	\$ -	\$ -	\$ -	\$ -
	Charter Schools	\$ 8,711,455	\$ -	\$ -	\$ -	\$ -
	Class Size Prior Year Approp	\$ -	\$ -	\$ -	\$ -	\$ -
	Total State Sources	\$ 16,387,003	\$ 7,675,548	\$ 7,675,548	\$ 7,675,548	\$ 7,675,548
	COP Proceeds & Other Sources					
	Motor Vehicle License Tax Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenue Anticipated Notes	\$ -	\$ -	\$ -	\$ -	\$ -
	Certificates Of Participation	\$ -	\$ -	\$ -	\$ -	\$ -
	Loan	\$ -	\$ -	\$ -	\$ -	\$ -
	District Equipment Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfers In	\$ 58,807,300	\$ 79,101,378	\$ 95,778,372	\$ 107,928,648	\$ 113,478,730
	Beginning Fund Balances	\$ 1,838,817,260	\$ 1,082,613,635	\$ 760,832,018	\$ 681,493,121	\$ 562,676,356
	Total COP Proceeds & Other Sources	\$ 1,897,624,560	\$ 1,161,715,013	\$ 856,610,390	\$ 789,421,770	\$ 676,155,086
	Total Revenue & Other Sources	\$ 2,596,615,714	\$ 1,855,299,587	\$ 1,562,831,440	\$ 1,341,748,420	\$ 1,065,609,004

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 13, 2022**

		Planned Fiscal Year 2028	Planned Fiscal Year 2029	Planned Fiscal Year 2030	Planned Fiscal Year 2031	Planned Fiscal Year 2032
	Revenues & Projects					
	Local Sources					
	Impact Fees	\$ 85,071,779	\$ 85,922,497	\$ 86,781,722	\$ 87,649,539	\$ 88,526,035
	Property Tax	\$ 299,036,629	\$ 300,531,812	\$ 302,034,471	\$ 303,544,643	\$ 305,062,367
	Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -
	Sales Of Fixed Assets - Other	\$ -	\$ -	\$ -	\$ -	\$ -
	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Sources	\$ 384,108,408	\$ 386,454,309	\$ 388,816,193	\$ 391,194,183	\$ 393,588,401
	State Sources					
	CO & DS	\$ 7,675,548	\$ 7,675,548	\$ 7,675,548	\$ 7,675,548	\$ 7,675,548
	PECO-Construction	\$ -	\$ -	\$ -	\$ -	\$ -
	PECO-Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
	Class Size/Other State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
	State Grant	\$ -	\$ -	\$ -	\$ -	\$ -
	Sit Award	\$ -	\$ -	\$ -	\$ -	\$ -
	Charter Schools	\$ -	\$ -	\$ -	\$ -	\$ -
	Class Size Prior Year Approp	\$ -	\$ -	\$ -	\$ -	\$ -
	Total State Sources	\$ 7,675,548	\$ 7,675,548	\$ 7,675,548	\$ 7,675,548	\$ 7,675,548
	COP Proceeds & Other Sources					
	Motor Vehicle License Tax Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenue Anticipated Notes	\$ -	\$ -	\$ -	\$ -	\$ -
	Certificates Of Participation	\$ -	\$ -	\$ -	\$ -	\$ -
	Loan	\$ -	\$ -	\$ -	\$ -	\$ -
	District Equipment Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
	Beginning Fund Balances	\$ 391,383,466	\$ 411,836,555	\$ 333,782,763	\$ 339,186,424	\$ 427,727,451
	Total COP Proceeds & Other Sources	\$ 391,383,466	\$ 411,836,555	\$ 333,782,763	\$ 339,186,424	\$ 427,727,451
	Total Revenue & Other Sources	\$ 783,167,422	\$ 805,966,412	\$ 730,274,505	\$ 738,056,155	\$ 828,991,401

Capital Sources 2022-2023



LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 13, 2022

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2023	2024	2025	2026	2027
	Districtwide Capital					
	Capital Renewal Program	\$ 242,400,000	\$ 265,200,000	\$ 185,300,000	\$ 253,700,000	\$ 129,647,791
	Districtwide Construction	\$ 32,429,699	\$ 24,244,480	\$ 25,214,259	\$ 26,222,830	\$ 27,271,743
	Functional Equity	\$ 10,730,262	\$ 53,600,000	\$ 7,400,000	\$ -	\$ 2,000,000
	Districtwide Painting	\$ 6,351,242	\$ 4,690,000	\$ 2,930,000	\$ 4,920,000	\$ 4,370,000
	Districtwide Flooring Replacements	\$ 4,500,000	\$ 5,500,000	\$ -	\$ -	\$ -
	Site Improvements	\$ 14,860,542	\$ 541,008	\$ 562,648	\$ 585,154	\$ 608,560
	CTE/Adult Education Center	\$ 1,764,366	\$ -	\$ -	\$ -	\$ -
	Total Districtwide Capital	\$ 313,036,111	\$ 353,775,488	\$ 221,406,908	\$ 285,427,984	\$ 163,898,094
	Comprehensive Needs					
	D/W Capital	\$ 131,884,080	\$ 269,600,100	\$ 301,100,000	\$ 100,000,000	\$ 247,991,073
	Strategic Plan	\$ -	\$ -	\$ -	\$ -	\$ -
2	Liberty MS	\$ -	\$ -	\$ -	\$ -	\$ -
4	Jackson MS	\$ -	\$ -	\$ -	\$ -	\$ -
6	Colonial Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
7	Ridgewood Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
8	Tildenville ES	\$ -	\$ -	\$ -	\$ -	\$ -
9	Bonneville ES	\$ -	\$ -	\$ -	\$ -	\$ -
10	Bay Meadows ES	\$ -	\$ -	\$ -	\$ -	\$ -
13	Sadler ES	\$ -	\$ -	\$ -	\$ -	\$ -
14	Union Park MS	\$ -	\$ -	\$ -	\$ -	\$ -
15	Apopka Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
17	Windermere ES	\$ -	\$ -	\$ -	\$ -	\$ -
19	Lockhart MS	\$ -	\$ -	\$ -	\$ -	\$ -
21	Robinswood MS	\$ -	\$ -	\$ -	\$ -	\$ -
22	College Park MS	\$ -	\$ -	\$ -	\$ -	\$ -
25	Shenandoah ES	\$ -	\$ -	\$ -	\$ -	\$ -
26	Killarney ES	\$ -	\$ -	\$ -	\$ -	\$ -
27	Metrowest ES	\$ -	\$ -	\$ -	\$ -	\$ -
28	Conway MS	\$ -	\$ -	\$ -	\$ -	\$ -
29	Maitland MS	\$ -	\$ -	\$ -	\$ -	\$ -
30	Palm Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -
31	Apopka MS	\$ -	\$ -	\$ -	\$ -	\$ -
33	Edgewater HS	\$ -	\$ -	\$ -	\$ -	\$ -

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 13, 2022

		Planned Fiscal Year 2028	Planned Fiscal Year 2029	Planned Fiscal Year 2030	Planned Fiscal Year 2031	Planned Fiscal Year 2032
	Districtwide Capital					
	Capital Renewal Program	\$ -	\$ -	\$ -	\$ -	\$ -
	Districtwide Construction	\$ 28,362,612	\$ 29,497,117	\$ 30,677,002	\$ 31,904,082	\$ 33,180,245
	Functional Equity	\$ 18,400,000	\$ 1,200,000	\$ 10,900,000	\$ -	\$ -
	Districtwide Painting	\$ 3,630,000	\$ 9,230,000	\$ 15,840,000	\$ 12,080,000	\$ 8,770,000
	Districtwide Flooring Replacements	\$ -	\$ -	\$ -	\$ -	\$ -
	Site Improvements	\$ 632,903	\$ 658,219	\$ 684,548	\$ 711,930	\$ 740,407
	CTE/Adult Education Center	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Districtwide Capital	\$ 51,025,515	\$ 40,585,336	\$ 58,101,549	\$ 44,696,011	\$ 42,690,652
	Comprehensive Needs					
	D/W Capital	\$ 37,900,000	\$ 35,700,000	\$ 35,700,000	\$ 35,700,000	\$ 35,700,000
	Strategic Plan	\$ -	\$ -	\$ -	\$ -	\$ -
2	Liberty MS	\$ -	\$ -	\$ -	\$ -	\$ -
4	Jackson MS	\$ -	\$ -	\$ -	\$ -	\$ -
6	Colonial Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
7	Ridgewood Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
8	Tildenville ES	\$ -	\$ -	\$ -	\$ -	\$ -
9	Bonneville ES	\$ -	\$ -	\$ -	\$ -	\$ -
10	Bay Meadows ES	\$ -	\$ -	\$ -	\$ -	\$ -
13	Sadler ES	\$ -	\$ -	\$ -	\$ -	\$ -
14	Union Park MS	\$ -	\$ -	\$ -	\$ -	\$ -
15	Apopka Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
17	Windermere ES	\$ -	\$ -	\$ -	\$ -	\$ -
19	Lockhart MS	\$ -	\$ -	\$ -	\$ -	\$ -
21	Robinswood MS	\$ -	\$ -	\$ -	\$ -	\$ -
22	College Park MS	\$ -	\$ -	\$ -	\$ -	\$ -
25	Shenandoah ES	\$ -	\$ -	\$ -	\$ -	\$ -
26	Killarney ES	\$ -	\$ -	\$ -	\$ -	\$ -
27	Metrowest ES	\$ -	\$ -	\$ -	\$ -	\$ -
28	Conway MS	\$ -	\$ -	\$ -	\$ -	\$ -
29	Maitland MS	\$ -	\$ -	\$ -	\$ -	\$ -
30	Palm Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -
31	Apopka MS	\$ -	\$ -	\$ -	\$ -	\$ -
33	Edgewater HS	\$ -	\$ -	\$ -	\$ -	\$ -

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 13, 2022

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2023	2024	2025	2026	2027
34	Discovery MS	\$ -	\$ -	\$ -	\$ -	\$ -
35	Winter Park Ninth	\$ -	\$ -	\$ -	\$ -	\$ -
36	University HS	\$ -	\$ -	\$ -	\$ -	\$ -
37	Walker MS	\$ -	\$ -	\$ -	\$ -	\$ -
38	Lake Sybelia ES	\$ -	\$ -	\$ -	\$ -	\$ -
39	Piedmont Lake MS	\$ -	\$ -	\$ -	\$ -	\$ -
40	Dr. Phillips Ninth G	\$ -	\$ -	\$ -	\$ -	\$ -
41	Rosemont ES	\$ -	\$ -	\$ -	\$ -	\$ -
42	Azalea Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
43	Hunters Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
44	Hunters Creek MS	\$ -	\$ -	\$ -	\$ -	\$ -
45	Waterbridge ES	\$ -	\$ -	\$ -	\$ -	\$ -
46	Chickasaw ES	\$ -	\$ -	\$ -	\$ -	\$ -
47	Orange Center ES	\$ -	\$ -	\$ -	\$ -	\$ -
48	Riverdale ES	\$ -	\$ -	\$ -	\$ -	\$ -
49	Gotha MS	\$ -	\$ -	\$ -	\$ -	\$ -
50	Westridge MS	\$ -	\$ -	\$ -	\$ -	\$ -
51	Southwood ES	\$ -	\$ -	\$ -	\$ -	\$ -
52	Lakeville ES	\$ -	\$ -	\$ -	\$ -	\$ -
53	Pinewood ES	\$ -	\$ -	\$ -	\$ -	\$ -
54	Zellwood ES	\$ -	\$ -	\$ -	\$ -	\$ -
55	Memorial MS	\$ -	\$ -	\$ -	\$ -	\$ -
56	Cypress Springs ES	\$ -	\$ -	\$ -	\$ -	\$ -
57	Princeton ES	\$ -	\$ -	\$ -	\$ -	\$ -
58	Dr. Phillips HS	\$ 992,214	\$ -	\$ -	\$ -	\$ -
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	\$ 1,229,490	\$ -	\$ -	\$ -	\$ -
66	Shingle Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
67	Oak Ridge HS	\$ -	\$ -	\$ -	\$ -	\$ -
68	Dommerich ES	\$ -	\$ -	\$ -	\$ -	\$ -
69	Lancaster ES	\$ -	\$ -	\$ -	\$ -	\$ -
70	Brookshire ES	\$ -	\$ -	\$ -	\$ -	\$ -

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 13, 2022

		Planned Fiscal Year 2028	Planned Fiscal Year 2029	Planned Fiscal Year 2030	Planned Fiscal Year 2031	Planned Fiscal Year 2032
34	Discovery MS	\$ -	\$ -	\$ -	\$ -	\$ -
35	Winter Park Ninth	\$ -	\$ -	\$ -	\$ -	\$ -
36	University HS	\$ -	\$ -	\$ -	\$ -	\$ -
37	Walker MS	\$ -	\$ -	\$ -	\$ -	\$ -
38	Lake Sybelia ES	\$ -	\$ -	\$ -	\$ -	\$ -
39	Piedmont Lake MS	\$ -	\$ -	\$ -	\$ -	\$ -
40	Dr. Phillips Ninth G	\$ -	\$ -	\$ -	\$ -	\$ -
41	Rosemont ES	\$ -	\$ -	\$ -	\$ -	\$ -
42	Azalea Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
43	Hunters Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
44	Hunters Creek MS	\$ -	\$ -	\$ -	\$ -	\$ -
45	Waterbridge ES	\$ -	\$ -	\$ -	\$ -	\$ -
46	Chickasaw ES	\$ -	\$ -	\$ -	\$ -	\$ -
47	Orange Center ES	\$ -	\$ -	\$ -	\$ -	\$ -
48	Riverdale ES	\$ -	\$ -	\$ -	\$ -	\$ -
49	Gotha MS	\$ -	\$ -	\$ -	\$ -	\$ -
50	Westridge MS	\$ -	\$ -	\$ -	\$ -	\$ -
51	Southwood ES	\$ -	\$ -	\$ -	\$ -	\$ -
52	Lakeville ES	\$ -	\$ -	\$ -	\$ -	\$ -
53	Pinewood ES	\$ -	\$ -	\$ -	\$ -	\$ -
54	Zellwood ES	\$ -	\$ -	\$ -	\$ -	\$ -
55	Memorial MS	\$ -	\$ -	\$ -	\$ -	\$ -
56	Cypress Springs ES	\$ -	\$ -	\$ -	\$ -	\$ -
57	Princeton ES	\$ -	\$ -	\$ -	\$ -	\$ -
58	Dr. Phillips HS	\$ -	\$ -	\$ -	\$ -	\$ -
59	Rock Springs ES	\$ -	\$ -	\$ -	\$ -	\$ -
60	Aloma ES	\$ -	\$ -	\$ -	\$ -	\$ -
61	Spring Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -
62	Arbor Ridge ES	\$ -	\$ -	\$ -	\$ -	\$ -
63	Little River ES	\$ -	\$ -	\$ -	\$ -	\$ -
64	Eccleston ES	\$ -	\$ -	\$ -	\$ -	\$ -
65	Acceleration West	\$ -	\$ -	\$ -	\$ -	\$ -
66	Shingle Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
67	Oak Ridge HS	\$ -	\$ -	\$ -	\$ -	\$ -
68	Dommerich ES	\$ -	\$ -	\$ -	\$ -	\$ -
69	Lancaster ES	\$ -	\$ -	\$ -	\$ -	\$ -
70	Brookshire ES	\$ -	\$ -	\$ -	\$ -	\$ -

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 13, 2022

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2023	2024	2025	2026	2027
71	Lake Silver ES	\$ -	\$ -	\$ -	\$ -	\$ -
72	Dr. Phillips ES	\$ -	\$ -	\$ -	\$ -	\$ -
73	Ocoee ES	\$ -	\$ -	\$ -	\$ -	\$ -
74	OCPs Academic Center for Excellence	\$ 840,676	\$ -	\$ -	\$ -	\$ -
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	\$ 329,176	\$ -	\$ -	\$ -	\$ -
93	Sally Ride ES	\$ 31,150	\$ -	\$ -	\$ -	\$ -
94	Englewood ES	\$ -	\$ -	\$ -	\$ -	\$ -
95	Audubon Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
96	Oak Hill ES	\$ 5,536	\$ -	\$ -	\$ -	\$ -
97	Washington Shores ES	\$ -	\$ -	\$ -	\$ -	\$ -
98	Lake Como School	\$ 167,293	\$ -	\$ -	\$ -	\$ -
99	Hillcrest ES	\$ -	\$ -	\$ -	\$ -	\$ -
100	Corner Lake MS	\$ 501,731	\$ -	\$ -	\$ -	\$ -
101	Fern Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
102	Rock Lake ES	\$ 36,362	\$ -	\$ -	\$ -	\$ -
103	Durrance ES	\$ -	\$ -	\$ -	\$ -	\$ -
104	Kaley ES	\$ -	\$ -	\$ -	\$ -	\$ -
105	Union Park ES	\$ 539,189	\$ -	\$ -	\$ -	\$ -
106	Pine Hills ES	\$ 71,593	\$ -	\$ -	\$ -	\$ -
107	Hungerford Prep HS	\$ -	\$ -	\$ -	\$ -	\$ -

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 13, 2022

		Planned Fiscal Year 2028	Planned Fiscal Year 2029	Planned Fiscal Year 2030	Planned Fiscal Year 2031	Planned Fiscal Year 2032
71	Lake Silver ES	\$ -	\$ -	\$ -	\$ -	\$ -
72	Dr. Phillips ES	\$ -	\$ -	\$ -	\$ -	\$ -
73	Ocoee ES	\$ -	\$ -	\$ -	\$ -	\$ -
74	OCPs Academic Center for Excellence	\$ -	\$ -	\$ -	\$ -	\$ -
75	Lake Weston ES	\$ -	\$ -	\$ -	\$ -	\$ -
76	West Orange Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
77	Waterford ES	\$ -	\$ -	\$ -	\$ -	\$ -
78	Cypress Creek HS	\$ -	\$ -	\$ -	\$ -	\$ -
79	Pineloch ES	\$ -	\$ -	\$ -	\$ -	\$ -
80	Lake Whitney ES	\$ -	\$ -	\$ -	\$ -	\$ -
81	John Young ES	\$ -	\$ -	\$ -	\$ -	\$ -
82	Clay Springs ES	\$ -	\$ -	\$ -	\$ -	\$ -
83	Evans HS	\$ -	\$ -	\$ -	\$ -	\$ -
84	Lovell ES	\$ -	\$ -	\$ -	\$ -	\$ -
85	Apopka ES	\$ -	\$ -	\$ -	\$ -	\$ -
86	Wheatley ES	\$ -	\$ -	\$ -	\$ -	\$ -
87	Lockhart ES	\$ -	\$ -	\$ -	\$ -	\$ -
88	Riverside ES	\$ -	\$ -	\$ -	\$ -	\$ -
89	Dream Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -
90	Carver MS	\$ -	\$ -	\$ -	\$ -	\$ -
91	Tangelo Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
92	Dover Shores ES	\$ -	\$ -	\$ -	\$ -	\$ -
93	Sally Ride ES	\$ -	\$ -	\$ -	\$ -	\$ -
94	Englewood ES	\$ -	\$ -	\$ -	\$ -	\$ -
95	Audubon Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
96	Oak Hill ES	\$ -	\$ -	\$ -	\$ -	\$ -
97	Washington Shores ES	\$ -	\$ -	\$ -	\$ -	\$ -
98	Lake Como School	\$ -	\$ -	\$ -	\$ -	\$ -
99	Hillcrest ES	\$ -	\$ -	\$ -	\$ -	\$ -
100	Corner Lake MS	\$ -	\$ -	\$ -	\$ -	\$ -
101	Fern Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
102	Rock Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -
103	Durrance ES	\$ -	\$ -	\$ -	\$ -	\$ -
104	Kaley ES	\$ -	\$ -	\$ -	\$ -	\$ -
105	Union Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
106	Pine Hills ES	\$ -	\$ -	\$ -	\$ -	\$ -
107	Hungerford Prep HS	\$ -	\$ -	\$ -	\$ -	\$ -

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 13, 2022

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2023	2024	2025	2026	2027
108	Southwest MS	\$ 1,064,526	\$ -	\$ -	\$ -	\$ -
109	Pine Castle ES	\$ -	\$ -	\$ -	\$ -	\$ -
110	Washington Shores PLC	\$ 714,600	\$ -	\$ -	\$ -	\$ -
111	Lake George ES	\$ 191,186	\$ -	\$ -	\$ -	\$ -
112	Cherokee	\$ -	\$ -	\$ -	\$ -	\$ -
113	Silver Pines Academy	\$ 764,023	\$ -	\$ -	\$ -	\$ -
114	Mollie Ray ES	\$ -	\$ -	\$ -	\$ -	\$ -
115	Silver Star Center	\$ -	\$ -	\$ -	\$ -	\$ -
116	Sunrise ES	\$ 308,361	\$ -	\$ -	\$ -	\$ -
117	Ivey Lane ES	\$ -	\$ -	\$ -	\$ -	\$ -
118	Lake Gem ES	\$ 1,008,920	\$ -	\$ -	\$ -	\$ -
119	Deerwood ES	\$ 286,071	\$ -	\$ -	\$ -	\$ -
120	Pershing School	\$ 472,955	\$ -	\$ -	\$ -	\$ -
121	Rolling Hills ES	\$ 564,823	\$ -	\$ -	\$ -	\$ -
122	Meadow Woods ES	\$ 239,742	\$ -	\$ -	\$ -	\$ -
123	Ventura ES	\$ 506,016	\$ -	\$ -	\$ -	\$ -
124	Frangus ES	\$ 378,378	\$ -	\$ -	\$ -	\$ -
125	Winegard ES	\$ 160,090	\$ -	\$ -	\$ -	\$ -
126	Clarcona ES	\$ -	\$ -	\$ -	\$ -	\$ -
127	Maxey ES	\$ 534,704	\$ -	\$ -	\$ -	\$ -
128	Pinar ES	\$ 48,297	\$ -	\$ -	\$ -	\$ -
129	Hungerford ES	\$ 7,096,309	\$ -	\$ -	\$ -	\$ -
130	Hidden Oaks ES	\$ 479,978	\$ -	\$ -	\$ -	\$ -
131	Gateway	\$ -	\$ -	\$ -	\$ -	\$ -
132	Meadow Woods MS	\$ 833,890	\$ -	\$ -	\$ -	\$ -
133	Orange Technical College South	\$ 5,037,071	\$ 67,698,392	\$ 7,500,000	\$ -	\$ -
134	Orange Technical College West	\$ 61,181,215	\$ -	\$ -	\$ -	\$ -
135	Orange Technical College East	\$ 56,442,908	\$ 6,100,000	\$ -	\$ -	\$ -
136	Orange Technical College	\$ 39,617,745	\$ -	\$ -	\$ -	\$ -
	Total Comprehensive Needs	\$ 314,720,101	\$ 343,398,492	\$ 308,600,000	\$ 100,000,000	\$ 247,991,073

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 13, 2022

		Planned Fiscal Year 2028	Planned Fiscal Year 2029	Planned Fiscal Year 2030	Planned Fiscal Year 2031	Planned Fiscal Year 2032
108	Southwest MS	\$ -	\$ -	\$ -	\$ -	\$ -
109	Pine Castle ES	\$ -	\$ -	\$ -	\$ -	\$ -
110	Washington Shores PLC	\$ -	\$ -	\$ -	\$ -	\$ -
111	Lake George ES	\$ -	\$ -	\$ -	\$ -	\$ -
112	Cherokee	\$ -	\$ -	\$ -	\$ -	\$ -
113	Silver Pines Academy	\$ -	\$ -	\$ -	\$ -	\$ -
114	Mollie Ray ES	\$ -	\$ -	\$ -	\$ -	\$ -
115	Silver Star Center	\$ -	\$ -	\$ -	\$ -	\$ -
116	Sunrise ES	\$ -	\$ -	\$ -	\$ -	\$ -
117	Ivey Lane ES	\$ -	\$ -	\$ -	\$ -	\$ -
118	Lake Gem ES	\$ -	\$ -	\$ -	\$ -	\$ -
119	Deerwood ES	\$ -	\$ -	\$ -	\$ -	\$ -
120	Pershing School	\$ -	\$ -	\$ -	\$ -	\$ -
121	Rolling Hills ES	\$ -	\$ -	\$ -	\$ -	\$ -
122	Meadow Woods ES	\$ -	\$ -	\$ -	\$ -	\$ -
123	Ventura ES	\$ -	\$ -	\$ -	\$ -	\$ -
124	Frangus ES	\$ -	\$ -	\$ -	\$ -	\$ -
125	Winegard ES	\$ -	\$ -	\$ -	\$ -	\$ -
126	Clarcona ES	\$ -	\$ -	\$ -	\$ -	\$ -
127	Maxey ES	\$ -	\$ -	\$ -	\$ -	\$ -
128	Pinar ES	\$ -	\$ -	\$ -	\$ -	\$ -
129	Hungerford ES	\$ -	\$ -	\$ -	\$ -	\$ -
130	Hidden Oaks ES	\$ -	\$ -	\$ -	\$ -	\$ -
131	Gateway	\$ -	\$ -	\$ -	\$ -	\$ -
132	Meadow Woods MS	\$ -	\$ -	\$ -	\$ -	\$ -
133	Orange Technical College South	\$ -	\$ -	\$ -	\$ -	\$ -
134	Orange Technical College West	\$ -	\$ -	\$ -	\$ -	\$ -
135	Orange Technical College East	\$ -	\$ -	\$ -	\$ -	\$ -
136	Orange Technical College	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Comprehensive Needs	\$ 37,900,000	\$ 35,700,000	\$ 35,700,000	\$ 35,700,000	\$ 35,700,000

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 13, 2022

	Adopted Fiscal Year 2023	Planned Fiscal Year 2024	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027
Additional Schools					
47-E-W-4	35,947,686	2,511,000	-	-	-
48-M-SW-4	-	-	-	-	700,000
50-H-SE-2	176,128,947	10,070,000	-	-	-
56-M-SE-2	-	-	-	-	1,600,000
58-E-SE-2					-
97-E-SE-2	36,065,567	2,511,000	-	-	-
105-E-SW-4	-	-	-	-	500,000
112-E-SE-3	-	-	-	500,000	38,775,000
126-E-W-4	-	-	500,000	37,324,000	2,743,000
129-M-SE-2	58,315,619	3,971,000	-	-	-
130-E-SE-2	2,650,000	38,474,000	-	-	-
Audubon Park School	272,324	-	-	-	-
Castlevue ES	627,967	-	-	-	-
Hamlin ES	2,736,337	-	-	-	-
Hamlin MS	5,291,928	-	-	-	-
Horizon HS	2,144,734	-	-	-	-
Horizon West MS	807,638	-	-	-	-
Innovation MS	225,084	-	-	-	-
Kelly Park School	5,454,649	-	-	-	-
Laureate Park ES	428,022	-	-	-	-
Timber Springs MS	793,991	-	-	-	-
Lake Buena Vista HS	3,151,768	-	-	-	-
Panther Lake ES	5,043,290	-	-	-	-
Stonewyck Elementary	7,041,614	-	-	-	-
Summerlake ES	438,467	-	-	-	-
Sunshine ES	896,843	-	-	-	-
Village Park ES	754,425	-	-	-	-
Vista Pointe ES	736,878	-	-	-	-
Water Spring ES	570,506	-	-	-	-
Water Spring MS	39,083,417	-	-	-	-
Windermere HS	3,530,416	-		-	-
Total Additional Schools	\$ 389,138,118	\$ 57,537,000	\$ 500,000	\$ 37,824,000	\$ 44,318,000

LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 13, 2022

	Planned Fiscal Year 2028	Planned Fiscal Year 2029	Planned Fiscal Year 2030	Planned Fiscal Year 2031	Planned Fiscal Year 2032
Additional Schools					
47-E-W-4	-	-	-	-	-
48-M-SW-4	3,500,000	62,801,000	5,025,000	-	-
50-H-SE-2	-	-	-	-	-
56-M-SE-2	2,600,000	62,801,000	5,025,000	-	-
58-E-SE-2	500,000	41,853,000	2,998,000	-	-
97-E-SE-2	-	-	-	-	-
105-E-SW-4	40,285,000	2,910,000	-	-	-
112-E-SE-3	2,826,000	-	-	-	-
126-E-W-4	-	-	-	-	-
129-M-SE-2	-	-	-	-	-
130-E-SE-2	-	-	-	-	-
Audubon Park School	-	-	-	-	-
Castlevue ES	-	-	-	-	-
Hamlin ES	-	-	-	-	-
Hamlin MS	-	-	-	-	-
Horizon HS	-	-	-	-	-
Horizon West MS	-	-	-	-	-
Innovation MS	-	-	-	-	-
Kelly Park School	-	-	-	-	-
Laureate Park ES	-	-	-	-	-
Timber Springs MS	-	-	-	-	-
Lake Buena Vista HS	-	-	-	-	-
Panther Lake ES	-	-	-	-	-
Stonewyck Elementary	-	-	-	-	-
Summerlake ES	-	-	-	-	-
Sunshine ES	-	-	-	-	-
Village Park ES	-	-	-	-	-
Vista Pointe ES	-	-	-	-	-
Water Spring ES	-	-	-	-	-
Water Spring MS	-	-	-	-	-
Windermere HS	-	-	-	-	-
Total Additional Schools	\$ 49,711,000	\$ 170,365,000	\$ 13,048,000	\$ -	\$ -

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 13, 2022**

	Adopted Fiscal Year 2023	Planned Fiscal Year 2024	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027
Site Acquisition	\$ 38,300,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
Safety, Security & Environmental					
Environmental Compliance	\$ 82,123	\$ 80,654	\$ 87,913	\$ 95,825	\$ 104,449
Safety and Security Grant	\$ 5,858,120	\$ -	\$ -	\$ -	\$ -
Life and Safety Projects	\$ 35,574,197	\$ 8,898,502	\$ 8,221,756	\$ 8,243,605	\$ 8,266,327
Security Systems Project	\$ 3,302,445	\$ 1,885,919	\$ 1,961,355	\$ 2,039,810	\$ 2,121,402
Total Safety, Security & Environmental	\$ 44,816,886	\$ 10,865,075	\$ 10,271,025	\$ 10,379,240	\$ 10,492,179
Portables					
Portable Leasing	\$ 9,469,263	\$ 9,563,956	\$ 9,659,595	\$ 9,756,191	\$ 9,853,753
Portable Moves & Installations	\$ 29,581,425	\$ 18,044,000	\$ 18,765,760	\$ 19,516,390	\$ 20,297,046
Total Portables	\$ 39,050,688	\$ 27,607,956	\$ 28,425,355	\$ 29,272,582	\$ 30,150,799
Educational Technology					
Technology Portfolio	\$ 11,551,170	\$ 10,202,922	\$ 10,611,039	\$ 11,035,481	\$ 11,476,900
Digital Technology Replacement	\$ 26,832,430	\$ 8,460,689	\$ 8,460,689	\$ 28,477,495	\$ -
Total Educational Technology	\$ 38,383,601	\$ 18,663,611	\$ 19,071,728	\$ 39,512,976	\$ 11,476,900
Charter Schools	\$ 8,711,455	\$ 9,059,913	\$ 9,422,310	\$ 9,799,202	\$ 10,191,170
Buses & Equipment	\$ 25,865,743	\$ 19,209,079	\$ 19,748,702	\$ 20,460,777	\$ 20,869,993
Ancillary Facilities	\$ 59,453,903	\$ 46,577,250	\$ 41,600,000	\$ 17,000,000	\$ 18,800,000

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 13, 2022**

	Planned Fiscal Year 2028	Planned Fiscal Year 2029	Planned Fiscal Year 2030	Planned Fiscal Year 2031	Planned Fiscal Year 2032
Site Acquisition	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
Safety, Security & Environmental					
Environmental Compliance	\$ 113,850	\$ 124,096	\$ 135,265	\$ 147,439	\$ 160,708
Safety and Security Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Life and Safety Projects	\$ 8,289,958	\$ 8,314,535	\$ 8,340,094	\$ 8,366,676	\$ 8,394,321
Security Systems Project	\$ 2,206,258	\$ 2,294,509	\$ 2,386,289	\$ 2,481,741	\$ 2,581,010
Total Safety, Security & Environmental	\$ 10,610,067	\$ 10,733,140	\$ 10,861,648	\$ 10,995,855	\$ 11,136,040
Portables					
Portable Leasing	\$ 9,952,291	\$ 10,051,813	\$ 10,152,332	\$ 10,253,855	\$ 10,356,393
Portable Moves & Installations	\$ 21,108,928	\$ 21,953,285	\$ 22,831,416	\$ 23,744,673	\$ 24,694,460
Total Portables	\$ 31,061,218	\$ 32,005,098	\$ 32,983,748	\$ 33,998,528	\$ 35,050,853
Educational Technology					
Technology Portfolio	\$ 11,935,976	\$ 12,413,415	\$ 12,909,951	\$ 13,426,349	\$ 13,963,403
Digital Technology Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Educational Technology	\$ 11,935,976	\$ 12,413,415	\$ 12,909,951	\$ 13,426,349	\$ 13,963,403
Charter Schools	\$ 10,598,817	\$ 11,022,770	\$ 11,463,680	\$ 11,922,228	\$ 12,399,117
Buses & Equipment	\$ 21,287,392	\$ 21,713,140	\$ 22,147,403	\$ 22,590,351	\$ 23,042,158
Ancillary Facilities	\$ 33,600,000	\$ 23,900,000	\$ 79,000,000	\$ 22,000,000	\$ 61,900,000

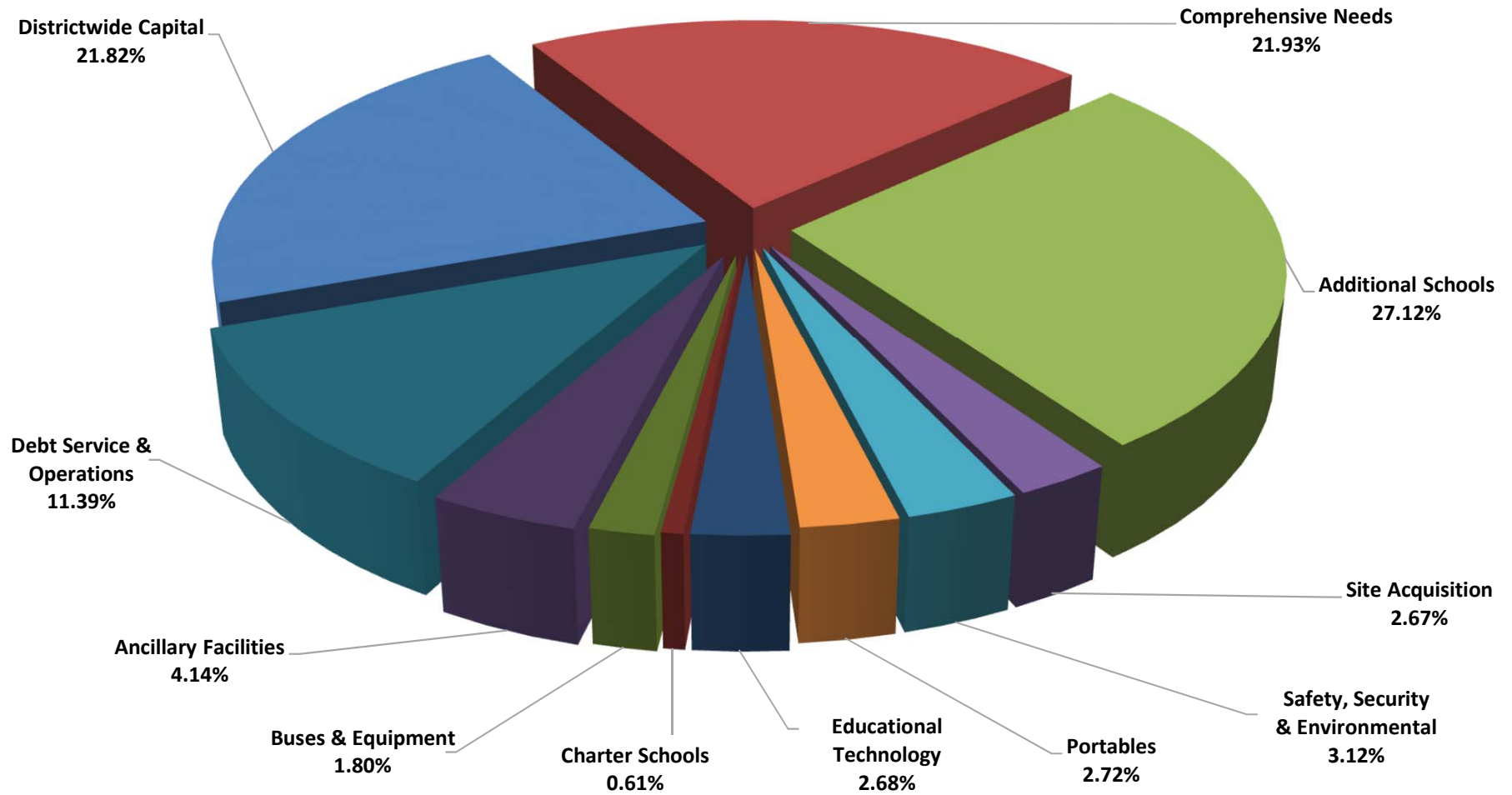
**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 13, 2022**

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2023	2024	2025	2026	2027
	Debt Service & Operations					
	COPs Payment & Rate Stabilization	\$ 88,562,711	\$ 85,547,734	\$ 87,787,091	\$ 89,208,493	\$ 89,195,088
	Transfers Out	\$ 74,861,383	\$ 16,447,598	\$ 16,576,550	\$ 16,708,081	\$ 16,842,243
	Total Debt Service & Operations	\$ 163,424,094	\$ 101,995,333	\$ 104,363,642	\$ 105,916,574	\$ 106,037,331
	Reserves					
	Contingency Reserve	\$ 29,167,156	\$ 29,312,991	\$ 29,459,556	\$ 29,606,854	\$ 29,754,888
	Capital Renewal	\$ 79,101,378	\$ 95,778,372	\$ 107,928,648	\$ 113,478,730	\$ -
	Future Project Reserve	\$ 1,053,446,479	\$ 731,519,026	\$ 652,033,565	\$ 533,069,502	\$ 361,628,577
	Total Reserves	\$ 1,161,715,013	\$ 856,610,390	\$ 789,421,770	\$ 676,155,086	\$ 391,383,466
	Total Appropriations & Reserves	\$ 2,596,615,714	\$ 1,855,299,587	\$ 1,562,831,440	\$ 1,341,748,420	\$ 1,065,609,004

**LONG RANGE CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS
SEPTEMBER 13, 2022**

		Planned Fiscal Year 2028	Planned Fiscal Year 2029	Planned Fiscal Year 2030	Planned Fiscal Year 2031	Planned Fiscal Year 2032
	Debt Service & Operations					
	COPs Payment & Rate Stabilization	\$ 86,621,795	\$ 86,627,081	\$ 87,611,058	\$ 87,593,118	\$ 93,682,073
	Transfers Out	\$ 16,979,088	\$ 17,118,669	\$ 17,261,043	\$ 17,406,264	\$ 17,554,389
	Total Debt Service & Operations	\$ 103,600,882	\$ 103,745,750	\$ 104,872,101	\$ 104,999,381	\$ 111,236,461
	Reserves					
	Contingency Reserve	\$ 29,903,663	\$ 30,053,181	\$ 30,203,447	\$ 30,354,464	\$ 30,506,237
	Capital Renewal	\$ -	\$ -	\$ -	\$ -	\$ -
	Future Project Reserve	\$ 381,932,891	\$ 303,729,582	\$ 308,982,977	\$ 397,372,987	\$ 441,366,480
	Total Reserves	\$ 411,836,554	\$ 333,782,763	\$ 339,186,424	\$ 427,727,451	\$ 471,872,716
	Total Appropriations & Reserves	\$ 783,167,422	\$ 805,966,412	\$ 730,274,505	\$ 738,056,155	\$ 828,991,401

Capital Appropriations 2022-2023



Debt Service Funds

FY 23 Budget

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

Debt Service Funds

Adopted Budget

FY 22-23

	FY19-20 Actual Results	FY20-21 Actual Results	FY21-22 Adopted Budget	FY21-22 Projected Results	FY22-23 Adopted Budget
<u>Revenue</u>					
Federal	1,681,435	1,699,025	1,789,713	1,687,699	1,789,713
State CO & DS	632,975	348,999	255,150	249,138	0
Interest	4,888,808	(151,674)	0	(657,590)	0
Proceeds from COPs	0	101,940,000	0	239,785,000	0
Proceeds of Refunding Bonds	572,000	0	0	0	0
Premiums on Refunding Debt Issued	30,984	37,379,665	0	0	0
Refunding Bonds Issued	0	(106,060,267)	0	(244,024,684)	0
Transfer from Capital to Rate Stabilization	500,000	500,000	500,000	500,000	500,000
Transfer from Capital	88,092,832	88,065,111	87,602,916	87,602,916	88,062,711
Total Revenue	96,399,035	123,720,860	90,147,778	85,142,479	90,352,424
Beginning Fund Balance	136,806,847	143,021,091	143,262,691	143,262,691	147,821,251
TOTAL	233,205,882	266,741,950	233,410,469	228,405,169	238,173,675
<u>Appropriations</u>					
Principal	44,795,225	46,560,420	51,436,359	48,032,149	60,524,287
Interest	44,419,852	42,533,322	36,412,580	32,073,841	31,774,040
Dues and Fees	367,951	34,385,518	78,000	477,928	72,000
Arbitrage Rebate	0	0	0	0	0
Other Expenses	601,764	0	0	0	0
Transfer to Debt Service	0	0	0	0	0
Transfer to Capital	0	0	0	0	0
Total Appropriations	90,184,791	123,479,260	87,926,939	80,583,918	92,370,327
Ending Fund Balance	143,021,091	143,262,691	145,483,530	147,821,251	145,803,348
TOTAL	233,205,882	266,741,950	233,410,469	228,405,169	238,173,675

Special Revenue Funds

School Food Service Program

FY 23 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 38,500,000 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 93% of revenues. Local sales generate approximately 6% 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 FY23 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, \$1.75 for secondary students and \$2.75 for adults.

Revenue Source	FY 21-22 Price	FY 22-23 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 22-23

	FY19-20 Actual Results	FY20-21 Actual Results	FY21-22 Adopted Budget	FY21-22 Projected Results	FY22-23 Adopted Budget
<u>Revenue</u>					
Federal					
Lunch Reimbursement	52,341,759	8,948,384	66,755,000	94,823,430	88,758,223
Breakfast Reimbursement	22,022,390	548,986	26,045,000	24,167,539	22,564,384
After School Snack Reimbursement	2,264,228	421,493	5,004,540	4,080,703	4,192,780
Supper Reimbursement	5,968,697	39,821,777	18,774,000	10,986,693	11,173,929
USDA Commodities	12,870,536	110,933,977	10,194,610	17,168,539	14,505,098
Miscellaneous (FFVP + USDA Grants)	335,193	544,825	400,000	1,345,462	1,457,391
State					
Breakfast Supplement	628,896	605,044	627,898	604,817	610,453
School Lunch Supplement	726,394	731,489	675,989	716,549	754,971
Miscellaneous State Supplement	0	0	0	0	0
Local					
Lunch Sales	5,465,038	56,701	0	0	5,583,702
Breakfast Sales	463,133	29,651	0	0	541,029
A la carte, Contract, Adult	2,727,582	560,458	2,640,000	1,267,226	2,887,238
Interest	559,637	(286,113)	0	(260,482)	468,244
Miscellaneous	2,146,032	358,236	50,000	180,148	299,315
Total Revenue	108,519,515	163,274,908	131,167,037	155,080,624	153,796,757
Beginning Fund Balance	40,697,615	24,248,730	53,103,563	53,103,565	81,997,947
TOTAL	149,217,130	187,523,639	184,270,600	208,184,188	235,794,704
<u>Appropriations</u>					
Salaries	39,665,334	36,934,097	42,447,669	34,101,859	47,959,453
Employee Benefits	21,401,296	20,472,501	20,363,370	20,685,401	23,707,023
Purchased Services	5,044,819	3,455,647	3,473,249	3,283,490	3,595,201
Energy Services	2,870,828	2,219,404	2,046,454	2,396,561	2,587,284
Supplies	47,454,640	65,095,339	57,000,000	60,947,663	65,776,128
Equipment	5,305,141	2,601,110	4,450,000	1,436,696	4,695,310
Other Expenses	3,226,341	3,641,976	0	3,334,570	3,915,578
Total Appropriations	124,968,400	134,420,073	129,780,742	126,186,241	152,235,977
Net Change in Reserves	(16,448,885)	28,854,835	1,386,295	28,894,383	1,560,780
Ending Fund Balance	24,248,730	53,103,565	54,489,858	81,997,947	83,558,727
TOTAL	149,217,130	187,523,638	184,270,600	208,184,188	235,794,704

Special Revenue Funds

Other

FY 23 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 22-23

	FY19-20 Actual Results	FY20-21 Actual Results	FY21-22 Adopted Budget	FY21-22 Projected Results	FY22-23 Adopted Budget
<u>Revenue</u>					
Student Related Activities		15,404,893	22,783,356	15,654,893	15,979,893
Extended Day Revenue		2,939,026	4,408,539	5,859,240	8,788,860
Donations		119,583	179,374	265,557	398,336
Miscellaneous		105,730	74,011	64,227	44,959
Investment Income		(125,532)	0	42,770	0
Total Revenue	0	18,443,699	27,445,280	21,886,688	25,212,048
Beginning Retained Earnings	0	25,732,658	25,141,107	23,821,831	24,688,146
TOTAL	0	44,176,357	52,586,387	45,708,519	49,900,194
<u>Appropriations</u>					
Student Related Activities		15,761,703	23,190,322	16,011,703	16,336,703
Salaries		1,452,608	1,467,134	1,373,179	1,386,911
Employee Benefits		864,091	872,732	874,435	883,179
Purchased Services		205,364	207,418	211,562	213,678
Energy Services		0	0	251	0
Materials & Supplies		620,439	626,644	872,070	880,791
Capital Outlay		47,595	48,071	34,623	34,970
Other Expenses		1,402,726	1,416,753	1,642,550	1,658,975
Total Appropriations	0	20,354,526	27,829,074	21,020,373	21,395,206
Ending Retained Earnings	0	23,821,831	24,757,313	24,688,146	28,504,988
TOTAL	0	44,176,357	52,586,387	45,708,519	49,900,194

Special Revenue Funds

Federal Grants

FY 23 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 FY23 federal grants at the time of preparation of this document, but it is anticipated that the FY23 awards will increase over FY22 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 22-23

Project Description	FY 19-20 Actual Results	FY 20-21 Actual Results	FY 21-22 Projected Results	FY 22-23 Adopted Budget
Pell Grant	3,388,730	2,894,346	2,779,167	
Other Misc Federal Direct	370,672	398,683	430,581	
Vocational Education Acts	2,525,438	2,417,360	3,655,731	
Workforce Investment Act	275,434	208,107	351,618	
Improving Teacher Quality Title II	7,195,792	6,752,607	6,065,175	
Individuals with Disabilities Education Act	50,611,412	44,779,803	46,084,759	
Elementary & Secondary Education Act, Title I	70,638,692	72,426,753	72,329,913	
Adult General Education	1,901,254	1,904,685	1,427,957	
Cuban Haitian Refugee Program	0	0	0	
English Language Acquisition, Title III	3,709,133	3,963,086	5,224,080	
Charter Schools - Title V	1,348,545	582,934	667,660	
Education Stabilization Funds K-12	0	120,388,590	251,600,691	
Education Stabilization Funds - Workforce	0	5,765,732	9,159,357	
Other Federal Through State/Local	6,750,352	6,270,175	7,647,329	
Totals	148,715,454	268,752,861	407,424,018	0

Internal Service Funds

Employee Benefit Trust Fund

FY 23 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 FY23 for the various health plans will not change. Based upon agreements with the unions, plan changes will occur effective October 1, 2022. The district will offer four plan options, which includes the new SureFit plan, with two of the employee-only options available at no cost to the employee.

Operating expenses include medical claims payments, prescription claims payments and charges for services provided for the operation of the School Board of Orange County, Florida Employee Benefit Trust.

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

EMPLOYEE BENEFIT TRUST FUND

Adopted Budget

FY 22-23

	FY 19-20 Actual Results	FY 20-21 Actual Results	FY 21-22 Adopted Budget	FY 21-22 Projected Results	FY 22-23 Adopted Budget
<u>Revenue</u>					
Contributions	225,878,260	237,981,258	245,741,882	228,198,922	249,110,679
Interest Earnings	3,159,421	(1,198,677)	500,000	(321,027)	500,000
Miscellaneous	0	0	0	0	0
Transfers In	16,868,727	506,167	0	25,175,026	0
Total Revenue	245,906,408	237,288,748	246,241,882	253,052,922	249,610,679
Beginning Retained Earnings	63,956,325	63,771,338	62,044,826	62,044,826	77,616,604
TOTAL	309,862,732	301,060,085	308,286,708	315,097,748	327,227,283
<u>Appropriations</u>					
Salaries	475,278	450,925	475,183	462,872	477,490
Employee Benefits	289,165	278,090	289,651	296,488	297,051
Purchased Services	9,132,248	9,242,721	10,183,150	9,933,692	9,780,619
Materials & Supplies	0	0	0	0	0
Loan Repayment	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Claims Payments	236,194,703	229,043,524	253,084,520	226,788,092	271,485,455
Total Appropriations	246,091,394	239,015,259	264,032,505	237,481,144	282,040,614
Ending Retained Earnings	63,771,338	62,044,826	44,254,203	77,616,604	45,186,669
TOTAL	309,862,732	301,060,085	308,286,708	315,097,748	327,227,283

Internal Service Funds

Property Casualty Loss Fund

FY 23 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 FY23 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 \$60 million and total coverage at \$120 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 22-23

	FY 19-20 Actual Results	FY 20-21 Actual Results	FY 21-22 Adopted Budget	FY 21-22 Projected Results	FY 22-23 Adopted Budget
<u>Revenue</u>					
School Board Contributions	7,663,124	8,883,546	9,403,496	8,707,877	9,931,645
Other Operating Revenues	0	0	0	0	0
Interest Earnings	1,159,701	(265,939)	400,000	(16,673)	400,000
Insurance Loss Recovery	193,223	68,632	0	79,220	0
Transfers In (General Fund)				10,000,000	
Gain/(Loss) on Sale of Investments					
Total Revenue	9,016,048	8,686,239	9,803,496	18,770,424	10,331,645
Designated R.E. for Catastrophic Losses	10,000,000	10,000,000	10,000,000	10,000,000	20,000,000
Undesignated Retained Earnings	19,225,861	17,215,852	21,742,827	21,742,827	22,456,810
Beginning Retained Earnings	29,225,861	27,215,852	31,742,827	31,742,827	42,456,810
TOTAL	38,241,909	35,902,091	41,546,323	50,513,251	52,788,455
<u>Appropriations</u>					
Purchased Services	0	0	0	(11,904)	0
Claims Payments	11,026,057	4,159,264	10,032,736	8,068,345	10,339,123
Total Appropriations	11,026,057	4,159,264	10,032,736	8,056,441	10,339,123
Designated R.E. for Catastrophic Losses	10,000,000	10,000,000	10,000,000	20,000,000	20,000,000
Undesignated Retained Earnings	17,215,852	21,742,827	21,513,587	22,456,810	22,449,332
Ending Retained Earnings	27,215,852	31,742,827	31,513,587	42,456,810	42,449,332
TOTAL	38,241,909	35,902,091	41,546,323	50,513,251	52,788,455

Internal Service Funds

Printing Services Fund

FY 23 Budget

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

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

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

PRINTING SERVICES

Adopted Budget

FY 22-23

	FY 19-20 Actual Results	FY 20-21 Actual Results	FY 21-22 Adopted Budget	FY 21-22 Projected Results	FY 22-23 Adopted Budget
<u>Revenue</u>					
Service Charges	1,780,373	903,963	1,500,000	1,619,161	1,350,000
District-Wide Copier Program	1,729,500	1,600,436	2,000,000	2,185,534	3,000,000
Interest Earnings	12,516	(1,947)	2,553	3,212	2,553
Other Miscellaneous Local Sources	77,111	26,481	26,481	9,496	26,481
Gain/(Loss) on Sale of Assets	(1,390)	0	0	0	0
Total Revenue	3,598,110	2,528,933	3,529,034	3,817,403	4,379,034
Beginning Retained Earnings	240,685	447,305	306,331	306,331	778,849
TOTAL	3,838,795	2,976,239	3,835,365	4,123,734	5,157,883
<u>Appropriations</u>					
Salaries	427,940	329,750	579,452	302,470	572,939
Benefits	160,637	127,342	255,481	128,672	262,425
Purchased Services	516,149	487,623	510,000	506,322	620,000
District-Wide Copier Program	2,083,959	1,600,436	1,900,000	2,185,534	2,600,000
Energy Services	42,024	42,024	45,972	42,600	45,972
Materials & Supplies	157,390	80,641	95,000	167,011	185,000
Capital Outlay	0	0	30,000	3,564	30,000
Depreciation	3,390	2,091	15,000	8,713	15,000
Other Expenses	0	0	0	0	0
Transfers (In)/Out					
Investment in Capital Asset					
Total Appropriations	3,391,490	2,669,908	3,430,905	3,344,886	4,331,336
Ending Retained Earnings	447,305	306,331	404,461	778,849	826,547
TOTAL	3,838,795	2,976,239	3,835,365	4,123,734	5,157,883