



Orange County Public Schools



2018-2019 Adopted Summary Budget



Orange County Public Schools

2018 – 19 ADOPTED BUDGET SUMMARY

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OCPS EEO Non-Discrimination Statement

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

**Orange County Public Schools
ADOPTED BUDGET SUMMARY
2018-19**

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BOARD MEETING DATE: September 11, 2018

GOALS:

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

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 4.25%.

The budget was advertised on July 29, 2018 and a public hearing was held on July 31, 2018 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 2018-19 fiscal year. For informational purposes the proposed millage is contrasted with the millage levied for the 2017-18 fiscal year.

	2017-18	2018-19
Required Local Effort	4.222	4.051
Basic Discretionary	.748	.748
Additional Voted	1.000	1.000
Capital Improvement	1.500	1.500
Total	7.470	7.299

FISCAL IMPACT STATEMENT:

Authorizes millage levies for the 2018-19 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 2018-19 final budget is based upon a total millage of 7.299 mills, which is more than the rolled-back rate by 4.25% 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 2018-19 fiscal year:

Required Local Effort	4.051
Basic Discretionary	.748
Additional Voted	1.000
Capital Improvement	1.500
Total	7.299

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

SUBMITTED AND PREPARED BY:

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

Description	<u>FY19</u>	<u>FY18</u>	<u>FY17</u>	<u>FY16</u>	<u>FY15</u>
Tax Roll	143,466,449,631	132,185,903,582	121,956,624,029	112,367,727,731	96,456,454,963
Growth	\$3,494,063,493	\$2,905,578,195	\$2,440,070,428	\$3,108,899,300	\$1,509,977,660

Calculation of the Roll-Back Rate

Current Year Gross Taxable Value	\$143,466,449,631	\$132,185,903,582	\$121,956,624,029	\$112,367,727,731	\$96,456,454,963
Current Year New Taxable Value	3,494,063,493	2,905,578,195	2,440,070,428	3,108,899,300	1,509,977,660
Current Year Adjustable Taxable Value	139,972,386,138	129,280,325,387	119,516,553,601	109,258,828,431	94,946,477,303
Prior Year Gross Taxable Value (From Prior Year DR-403)	131,188,067,769	121,086,569,277	112,544,421,640	96,167,008,838	89,069,565,896

PRIOR YEAR MILLAGE LEVY

Required Local Effort	4.222	4.563	4.970	5.226	5.114
Discretionary	0.748	0.748	0.748	0.748	0.748
Additional Discretionary	0.000	0.000	0.000	0.000	0.000
Critical Needs	0.000	0.000	0.000	0.000	0.000
Additional Voted	1.000	1.000	1.000	1.000	1.000
Capital Outlay	1.500	1.500	1.500	1.500	1.500
	7.470	7.811	8.218	8.474	8.362
	3.248	3.248	3.248	3.248	3.248

PRIOR YEAR AD VALOREM PROCEEDS

Required Local Effort	\$553,876,022	\$552,518,016	\$559,345,776	\$502,568,788	\$455,501,760
Discretionary	98,128,675	90,572,754	84,183,227	71,932,923	66,624,035
Additional Discretionary	0	0	0	0	0
Critical Needs	0	0	0	0	0
Additional Voted	131,188,068	121,086,569	112,544,422	96,167,009	89,069,566
Capital Outlay	196,782,102	181,629,854	168,816,632	144,250,513	133,604,349
	979,974,866	945,807,193	924,890,057	814,919,233	744,799,710
	\$426,098,844	\$393,289,177	\$365,544,281	\$312,350,445	\$289,297,950

CURRENT YEAR ROLLED-BACK RATE

Required Local Effort	3.9570	4.2738	4.6801	4.5998	4.7975
Discretionary	0.7011	0.7006	0.7044	0.6584	0.7017
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	0.9372	0.9366	0.9417	0.8802	0.9381
Capital Outlay	1.4059	1.4049	1.4125	1.3203	1.4072
	7.0012	7.3159	7.7386	7.4586	7.8444
	3.0442	3.0421	3.0585	2.8588	3.0470

Description	<u>FY19</u>	<u>FY18</u>	<u>FY17</u>	<u>FY16</u>	<u>FY15</u>
CURRENT YEAR PROPOSED MILLAGE					
Required Local Effort	4.051	4.222	4.563	4.970	5.226
Discretionary	0.748	0.748	0.748	0.748	0.748
Additional Discretionary	0.000	0.000	0.000	0.000	0.000
Critical Needs	0.000	0.000	0.000	0.000	0.000
Additional Voted	1.000	1.000	1.000	1.000	1.000
Capital Outlay	1.500	1.500	1.500	1.500	1.500
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	7.299	7.470	7.811	8.218	8.474
	3.248	3.248	3.248	3.248	3.248
CURRENT YEAR PROPOSED RATE CHANGE AS A % OF ROLLED-BACK RATE					
Required Local Effort	2.38%	-1.21%	-2.50%	8.05%	8.93%
Discretionary	6.70%	6.77%	6.20%	13.61%	6.60%
Additional Discretionary	0.00%	0.00%	0.00%	0.00%	0.00%
Critical Needs	0.00%	0.00%	0.00%	0.00%	0.00%
Additional Voted	6.70%	6.77%	6.20%	13.61%	6.60%
Capital Outlay	6.70%	6.77%	6.20%	13.61%	6.60%
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	4.25%	2.11%	0.94%	10.18%	8.03%

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

CURRENT YEAR PROPOSED AD VALOREM PROCEEDS					
Required Local Effort	\$581,182,587	\$558,088,885	\$556,488,075	\$558,467,607	\$504,081,434
Discretionary	107,312,904	98,875,056	91,223,555	84,051,060	72,149,428
Additional Discretionary	0	0	0	0	0
Critical Needs	0	0	0	0	0
Additional Voted	143,466,450	132,185,904	121,956,624	112,367,728	96,456,455
Capital Outlay	215,199,674	198,278,855	182,934,936	168,551,592	144,684,682
Total	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$1,047,161,616	\$987,428,700	\$952,603,190	\$923,437,986	\$817,371,999
	\$465,979,028	\$429,339,815	\$396,115,115	\$364,970,380	\$313,290,566

BOARD MEETING DATE: September 11, 2018

GOALS:

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

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 2018-19 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 2018-19 Budget for the General Fund	\$2,150,793,740
2.	Approve the 2018-19 Budget for the Special Revenue Fund	\$169,957,186
3.	Approve the 2018-19 Budget for the Debt Service Fund	\$222,532,629
4.	Approve the 2018-19 Budget for the Capital Projects Fund	\$1,858,305,493
5.	Approve the 2018-19 Budget for the Internal Service Fund	\$ 336,472,194

SUBMITTED AND PREPARED BY:

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

BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF ORANGE COUNTY
ARE 7.2% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2018-2019

PROPOSED MILLAGE LEVIES:

OPERATING:

Required Local Effort 4.051
Discretionary 0.748
Additional Voted Millage not to Exceed 4 Years 1.000

CAPITAL OUTLAY:

Local Capital Improvement 1.500
DEBT SERVICE 0.000

TOTAL MILLAGE 7.299

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
ESTIMATED REVENUES						
Federal Sources	12,339,396	107,953,561	1,789,713	0	0	122,082,670
State Sources	901,484,283	1,306,532	927,410	15,088,465	0	918,806,690
Local Sources	822,164,713	10,674,613	0	533,199,614	228,859,374	1,594,898,315
TOTAL SOURCES	\$1,735,988,392	\$119,934,706	\$2,717,123	\$548,288,079	\$228,859,374	\$2,635,787,674
Transfers In	22,623,659	0	87,636,969	0	0	110,260,628
Nonrevenue Sources	900,000	0	0	0	0	900,000
Fund Balances/Reserves - July 1, 2018	398,919,840	47,170,958	131,682,221	494,723,946	107,156,346	1,179,653,312
TOTAL REVENUES, TRANSFERS & BALANCES	\$2,158,431,891	\$167,105,665	\$222,036,313	\$1,043,012,025	\$336,015,721	\$3,926,601,615
EXPENDITURES						
Instruction	1,155,685,236					1,155,685,236
Pupil Personnel Services	58,633,737					58,633,737
Instructional Media Services	16,135,318					16,135,318
Instruction and Curriculum Development Services	75,252,508					75,252,508
Instructional Staff Training	27,529,444					27,529,444
Instructional Related Technology	19,828,869					19,828,869
Board of Education	4,646,317					4,646,317
General Administration	8,400,353					8,400,353
School Administration	117,113,646					117,113,646
Facilities Acquisition Construction	8,734,141			373,230,467		381,964,608
Fiscal Services	8,202,768					8,202,768
Food Services	0	118,745,046				118,745,046
Central Services	20,961,030				234,153,076	255,114,106
Pupil Transportation Services	66,193,233					66,193,233
Operation of Plant	125,151,119					125,151,119
Maintenance of Plant	39,393,651					39,393,651
Administrative Technology Services	69,872,907					69,872,907
Community Service	0					0
Debt Service	0		92,641,364			92,641,364
TOTAL EXPENDITURES	\$1,821,734,275	\$118,745,046	\$92,641,364	\$373,230,467	\$234,153,076	\$2,640,504,228
Transfers Out	0			110,260,628	0	110,260,628
Fund Balances/Reserves - June 30, 2019	336,697,616	48,360,619	129,394,949	559,520,930	101,862,645	1,175,836,759
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$2,158,431,891	\$167,105,665	\$222,036,313	\$1,043,012,025	\$336,015,721	\$3,926,601,615

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>987,428,700</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ <u>7,453,834</u>
C. Actual property tax levy	\$ <u>979,974,866</u>

This year's proposed tax levy.....\$ 1,047,161,616

A portion of the tax levy is required under state law in order for the school board to receive \$630,032,357 in state education grants.

The required portion has increased by 2.38 percent, and represents approximately six 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 31, 2018 at 5:30 PM at the Ronald Blocker Educational Leadership Center, 445 West Amelia Street, Orlando, Florida.

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the School Board's proposed tax of 5.799 mills for operating expenses and is proposed solely at the discretion of the School Board.

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

The capital outlay tax will generate approximately \$206,591,687 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 CTE/Adult Education Center facility

MAINTENANCE, RENOVATION AND REPAIR

Transfer to the General Fund for maintenance and equipment

Modular renovation and shelter retrofits

MOTOR VEHICLE PURCHASES

Purchase of 116 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 31, 2018 at 5:30 P.M.

at the

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

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

Overview

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

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

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

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

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

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

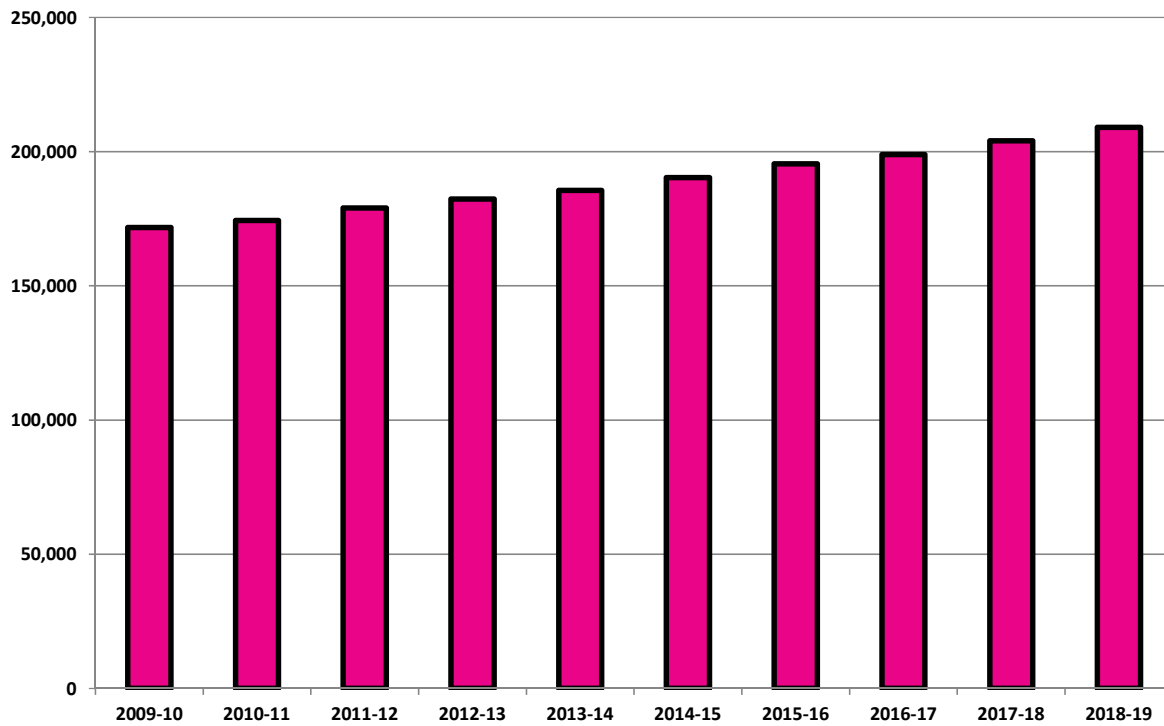
The operating budget summary for 2018-19 is broken out into two major sections: 1) **Sources of Revenue** (where OCPS' money comes from); and 2) **Appropriations or Allocation of Dollars** (how the money is spent). In addition, the appropriation section is provided in several different formats to provide 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
FY10 - FY19

Table 1

School Year	K-12 Enrollment	Annual Increase	% Annual Increase
2009-10	171,758	1,722	1.01%
2010-11	174,389	2,631	1.53%
2011-12	178,972	4,583	2.63%
2012-13	182,390	3,418	1.91%
2013-14	185,510	3,120	1.71%
2014-15	190,341	4,831	2.60%
2015-16	195,449	5,108	2.68%
2016-17	198,867	3,418	1.75%
2017-18	204,029	5,162	2.60%
2018-19	209,000	4,971	2.44%

FULL TIME PUPIL ENROLLMENT



Operating Budget Summary

Adopted Operating Budget

FY18-19

Description	FY15-16 Actual Results	FY16-17 Actual Results	FY17-18 Adopted Budget	FY17-18 Projected Results	FY18-19 Adopted Budget
Revenues					
Federal	9,124,962	10,862,871	10,651,635	12,337,315	12,339,396
State	783,517,938	822,086,503	855,425,552	886,694,905	901,484,283
Local	761,518,049	759,773,263	775,613,952	791,395,791	821,994,713
Total Revenue	1,554,160,949	1,592,722,636	1,641,691,140	1,690,428,011	1,735,818,392
Other Sources Of Funds					
Transfers In	4,731,503	6,835,381	21,363,369	5,234,148	22,582,402
Non-Revenue Receipts	1,118,940	1,153,775	900,000	1,036,590	900,000
Total Other Sources Of Funds	5,850,443	7,989,156	22,263,369	6,270,738	23,482,402
Beginning Fund Balance					
Nonspendable	3,318,550	3,207,834	3,528,353	3,515,731	4,014,438
Restricted	34,707,063	31,459,531	26,758,385	26,894,480	21,576,887
Assigned	249,568,939	257,565,822	298,306,488	283,453,225	293,892,876
Reserve for FTE Repayment	-	-	-	-	-
Adjustment to Actual	-	-	-	-	-
Unassigned	80,311,859	126,427,469	78,315,762	93,045,552	72,008,745
Total Beginning Fund Balance	367,906,411	418,660,657	406,908,988	406,908,988	391,492,946
TOTAL	1,927,917,803	2,019,372,449	2,070,863,497	2,103,607,736	2,150,793,740
Appropriations					
Schools, Centers and System-wide					
Elementary Schools	515,575,470	530,973,332	549,974,798	549,648,841	578,129,809
Middle Schools	204,996,433	210,096,053	227,772,846	227,316,025	231,916,272
High Schools	256,459,801	265,050,581	286,687,271	285,553,952	292,460,948
Special Centers	39,292,841	41,324,288	70,237,082	45,045,439	69,183,484
Charter Schools	93,103,770	101,757,026	103,082,956	107,537,865	116,262,684
Career and Technical Education	37,710,996	32,020,372	32,263,374	36,620,610	32,210,284
Systemwide Instructional Services	75,782,763	93,907,489	79,759,238	102,053,259	108,528,115
Categorical Appropriations	37,112,719	36,588,256	39,932,926	53,181,115	47,979,944
Sub-Total	1,260,034,793	1,311,717,398	1,389,710,490	1,406,957,106	1,476,671,540
Central & Regional Units, District-wide & Capital Projects					
Central & Regional Units	207,739,792	219,642,604	230,248,040	223,769,422	227,893,428
District-wide Costs	17,558,928	17,540,590	24,634,123	23,407,025	29,643,240
Salary Lapse Factor	-	-	(16,658,472)	-	(16,283,445)
Non-Recurring Appropriations	9,341,768	39,580,598	67,065,027	28,595,072	75,921,000
General Fund Capital Projects	14,581,865	17,077,638	30,168,035	26,686,165	32,687,068
Sub-Total	249,222,353	293,841,431	335,456,753	302,457,684	349,861,291
Total Expenditures/Appropriations	1,509,257,146	1,605,558,829	1,725,167,243	1,709,414,791	1,826,532,830
Other Uses Of Funds					
Transfers Out	-	6,904,633	-	2,700,000	-
Total Other Uses Of Funds	-	6,904,633	-	2,700,000	-
Ending Fund Balance					
Nonspendable	3,207,834	3,515,731	3,528,353	4,014,438	4,014,438
Restricted	31,459,531	26,894,480	20,688,338	21,576,887	19,456,062
Assigned	257,565,822	283,453,225	268,306,488	293,892,876	240,851,445
Assigned-Next Year Budget	-	-	-	-	-
Unassigned/Contingency	46,624,828	47,781,679	49,250,734	50,712,840	52,074,552
Unassigned	79,802,641	45,263,873	3,922,340	21,295,904	7,864,413
Total Ending Fund Balance	418,660,657	406,908,988	345,696,253	391,492,946	324,260,910
TOTAL	1,927,917,803	2,019,372,449	2,070,863,496	2,103,607,736	2,150,793,740

**OCPS
Total Operating Revenue Sources
2018-19 Fiscal Year**

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

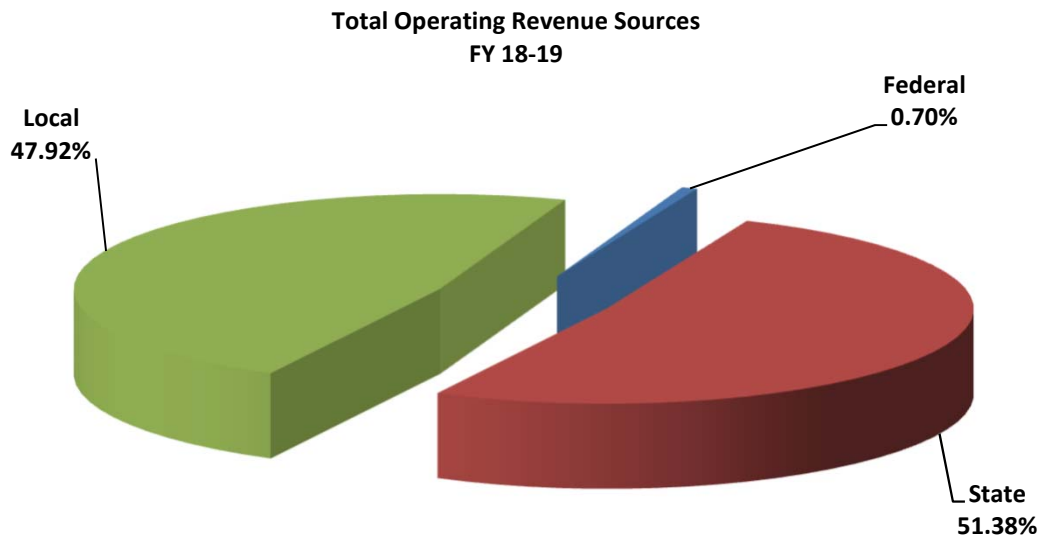
"Fund Balance" refers to funds that were not spent in the prior year, some of which are required to be spent toward the specific category for which they were originally intended. These balances also include residual balances used to fund non-recurring appropriations. "Unassigned Fund Balance" includes 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 203,699, 207,117, 212,279, and 217,250 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	FY15-16	FY16-17	FY17-18	FY18-19
Federal	\$ 9,124,962	\$ 10,862,871	\$ 12,337,315	\$ 12,339,396
State	\$ 785,941,514	\$ 825,712,890	\$ 889,090,239	\$ 903,879,617
Local	\$ 764,944,916	\$ 764,136,032	\$ 795,271,195	\$ 843,081,782
Total Revenue	\$ 1,560,011,392	\$ 1,600,711,793	\$ 1,696,698,749	\$ 1,759,300,794
Fund Balance	\$ 287,594,552	\$ 292,233,187	\$ 313,863,436	\$ 319,484,201
Unassigned F.B.	\$ 80,311,859	\$ 126,427,469	\$ 93,045,552	\$ 72,008,745
Total Available	\$ 1,927,917,803	\$ 2,019,372,449	\$ 2,103,607,736	\$ 2,150,793,740

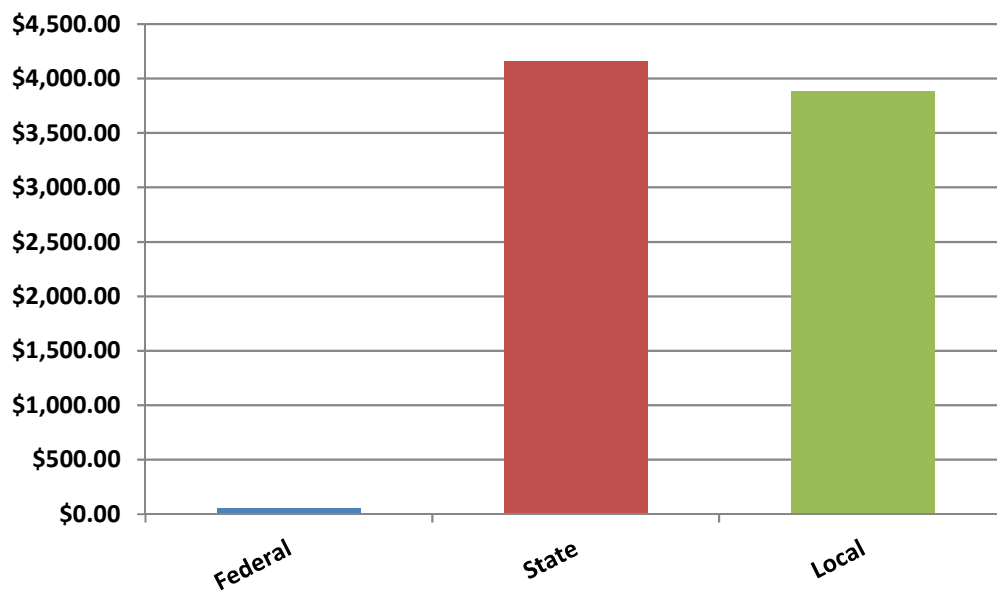


Operating Revenues Per Student

Table 3

Revenue Source	FY15-16	FY16-17	FY17-18	FY18-19
Federal	\$ 44.80	\$ 52.45	\$ 58.12	\$ 56.80
State	\$ 3,858.34	\$ 3,986.70	\$ 4,188.30	\$ 4,160.55
Local	\$ 3,755.26	\$ 3,689.39	\$ 3,746.34	\$ 3,880.70
Total Revenue	\$ 7,658.40	\$ 7,728.54	\$ 7,992.77	\$ 8,098.05
Fund Balance	\$ 1,411.86	\$ 1,410.96	\$ 1,478.54	\$ 1,470.58
Unassigned F.B.	\$ 394.27	\$ 610.42	\$ 438.32	\$ 331.46
Total Available	\$ 9,464.52	\$ 9,749.91	\$ 9,909.62	\$ 9,900.09

Operating Revenues Per Student
FY 18-19



OCPS Operating Revenue Sources - State Revenue 2018-19 Fiscal Year

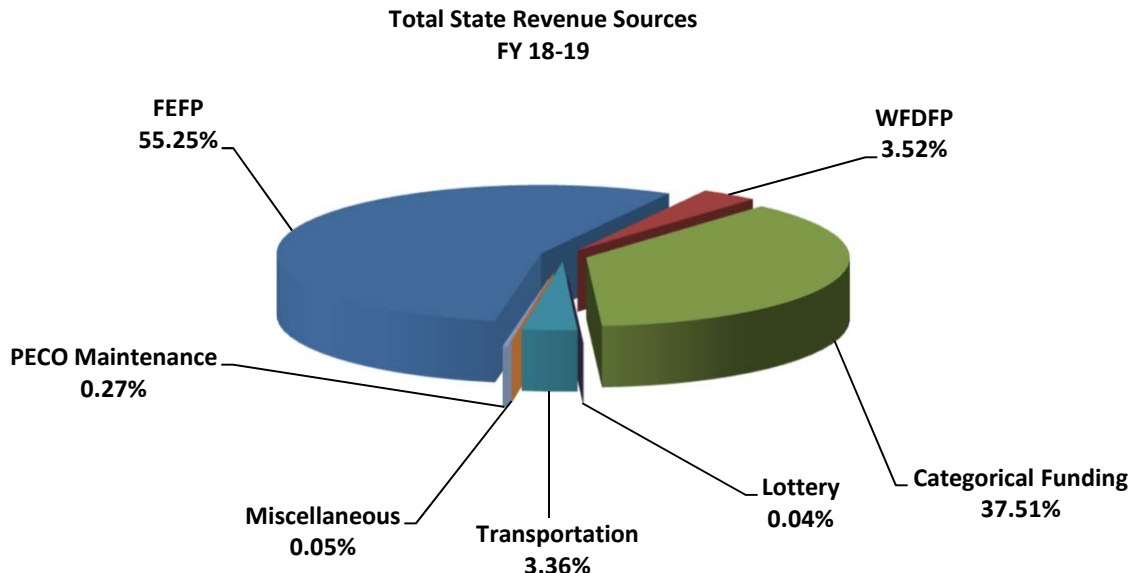
This table depicts the breakdown of state revenue categories for OCPS' operating budget. State revenues account for over one half of OCPS' operating revenues. Funding of these categories is derived primarily from Florida's sales tax, estate tax, (taxes on estates upon death), and the state lottery. The 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 55.25% 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 37.51% of the state revenue to the district.

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

Total State Revenue Sources
Table 4

Revenue Source	FY15-16	FY16-17	FY17-18	FY18-19
FEFP	\$ 400,516,412	\$ 427,601,423	\$ 470,757,433	\$ 499,402,381
WFDFP	\$ 33,303,528	\$ 32,855,245	\$ 31,782,106	\$ 31,782,106
Categorical Funding	\$ 299,761,857	\$ 310,048,627	\$ 319,897,307	\$ 339,034,140
Lottery	\$ -	\$ 3,456,280	\$ 379,102	\$ 384,826
Transportation	\$ 28,077,229	\$ 29,936,717	\$ 30,098,773	\$ 30,391,604
Miscellaneous	\$ 21,858,912	\$ 18,188,211	\$ 33,780,184	\$ 489,226
PECO Maintenance	\$ 2,423,576	\$ 3,626,387	\$ 2,395,334	\$ 2,395,334
Total State Revenue	\$ 785,941,514	\$ 825,712,890	\$ 889,090,239	\$ 903,879,617

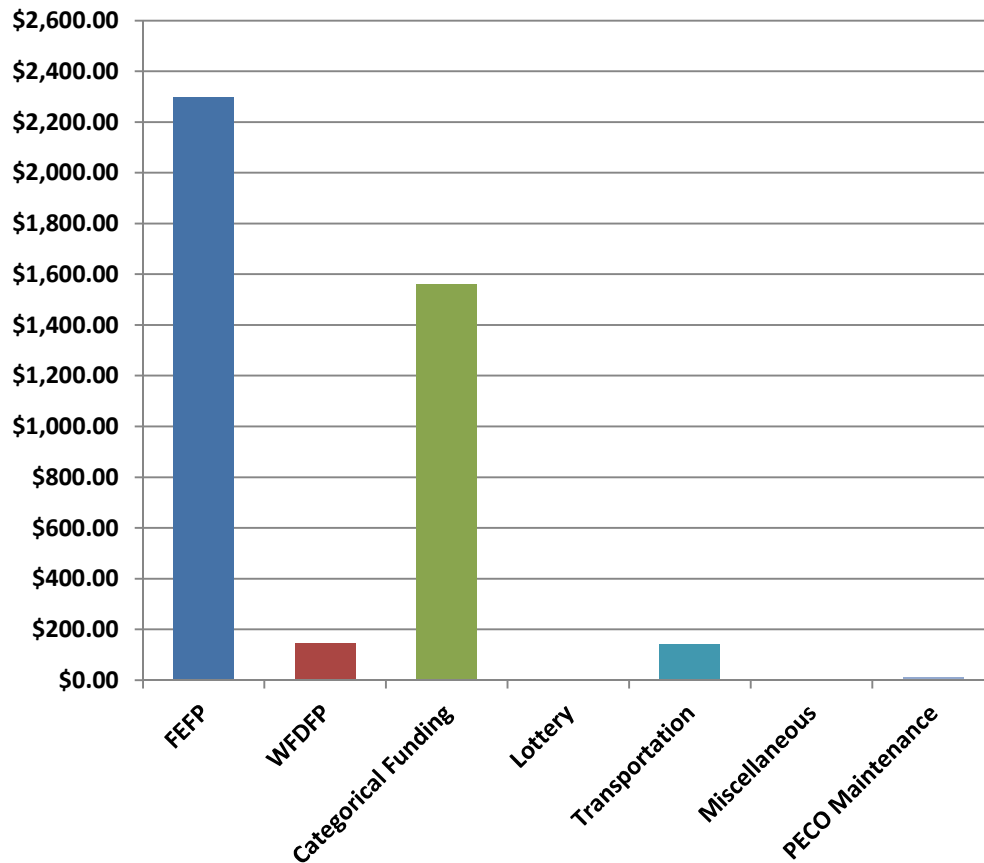


State Revenue Sources Per Student

Table 5

Revenue Source	FY15-16	FY16-17	FY17-18	FY18-19
FEFP	\$ 1,966.21	\$ 2,064.54	\$ 2,217.63	\$ 2,298.75
WFDFP	\$ 163.49	\$ 158.63	\$ 149.72	\$ 146.29
Categorical Funding	\$ 1,471.59	\$ 1,496.97	\$ 1,506.96	\$ 1,560.57
Lottery	\$ -	\$ 16.69	\$ 1.79	\$ 1.77
Transportation	\$ 137.84	\$ 144.54	\$ 141.79	\$ 139.89
Miscellaneous	\$ 107.31	\$ 87.82	\$ 159.13	\$ 2.25
PECO Maintenance	\$ 11.90	\$ 17.51	\$ 11.28	\$ 11.03
Total State Revenue	\$ 3,858.34	\$ 3,986.70	\$ 4,188.30	\$ 4,160.55

State Revenue Sources Per Student
FY 18-19



OCPS
Operating Revenue Sources – Local Revenue
2018-19 Fiscal Year

This table depicts the breakdown of local revenue sources, the most significant of which is property taxes. Property taxes account for 97.13% of local revenue sources.

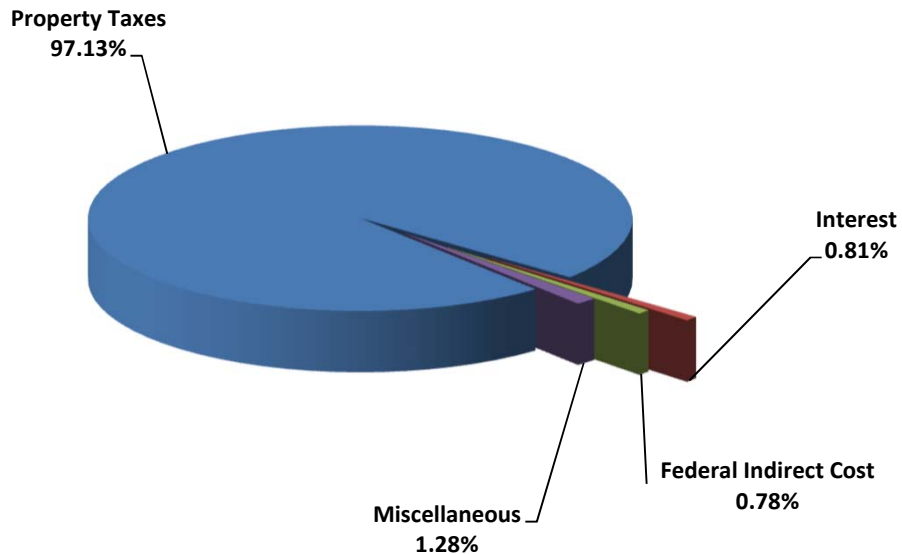
“Miscellaneous” revenues include fees paid by individuals who attend adult education courses and the fees paid by those renting school board owned facilities.

Total Local Revenue Sources

Table 6

Revenue Source	FY15-16	FY16-17	FY17-18	FY18-19
Property Taxes	\$ 729,593,096	\$ 737,805,257	\$ 755,894,641	\$ 818,870,532
Interest	\$ 6,198,198	\$ 1,982,795	\$ 9,194,179	\$ 6,825,000
Federal Indirect Cost	\$ 7,131,342	\$ 4,941,851	\$ 5,070,955	\$ 6,624,000
Miscellaneous	\$ 22,022,280	\$ 19,406,129	\$ 25,111,420	\$ 10,762,249
Total Local Revenue	\$ 764,944,916	\$ 764,136,032	\$ 795,271,195	\$ 843,081,782

Total Local Revenue Sources
FY 18-19

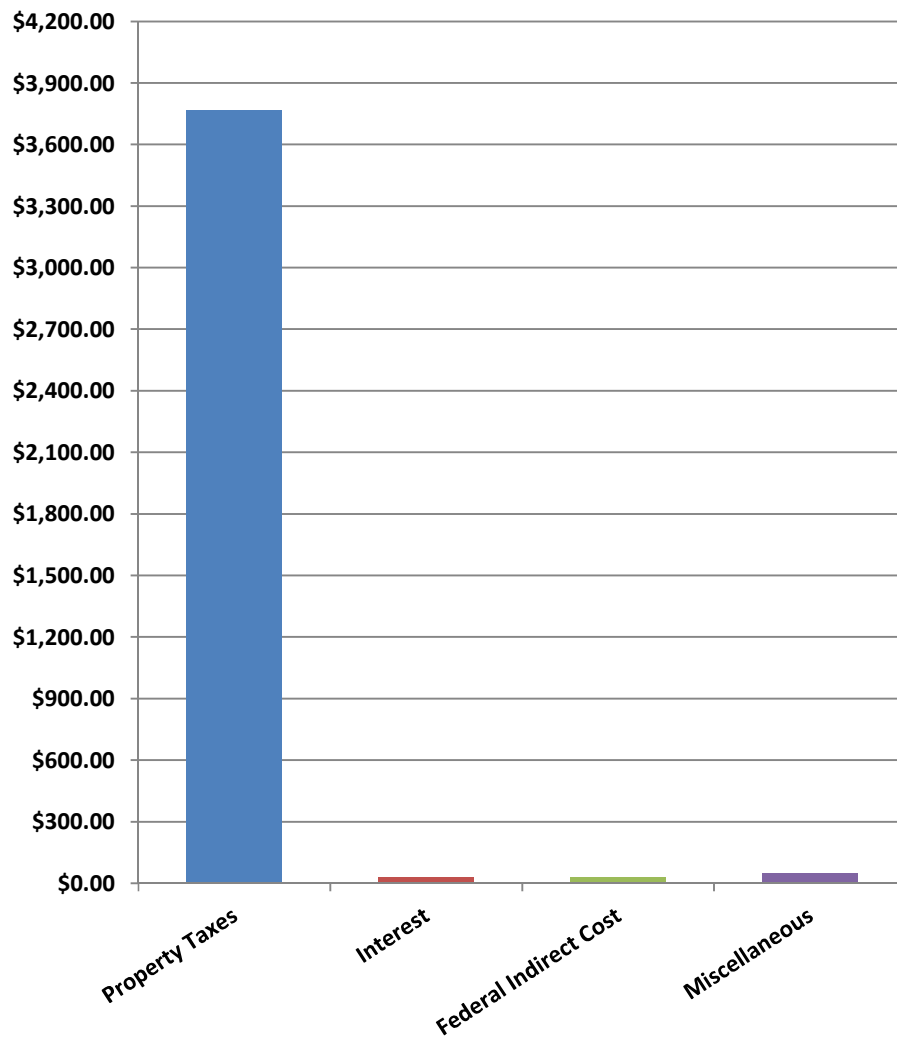


Local Revenue Sources Per Student

Table 7

Revenue Source	FY15-16	FY16-17	FY17-18	FY18-19
Property Taxes	\$ 3,581.71	\$ 3,562.26	\$ 3,560.85	\$ 3,769.25
Interest	\$ 30.43	\$ 9.57	\$ 43.31	\$ 31.42
Federal Indirect Cost	\$ 35.01	\$ 23.86	\$ 23.89	\$ 30.49
Miscellaneous	\$ 108.11	\$ 93.70	\$ 118.29	\$ 49.54
Total Local Revenue Sources	\$ 3,755.26	\$ 3,689.39	\$ 3,746.34	\$ 3,880.70

Local Revenue Sources Per Student
FY 18-19



OCPS
State Funding – Categorical Allocations
2018-19 Fiscal Year

Of the \$903,879,617 state revenue dollars, \$339,034,110 (37.51%) 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	FY15-16	FY16-17	FY17-18	FY18-19
Instructional Materials	\$ 15,375,661	\$ 15,485,713	\$ 16,223,494	\$ 16,650,855
Library Materials	\$ 881,861	\$ 886,774	\$ 930,989	\$ 955,092
Science Lab Materials	\$ 241,042	\$ 242,385	\$ 254,470	\$ 261,058
Safe Schools	\$ 4,899,413	\$ 4,910,983	\$ 4,957,519	\$ 11,408,806
Mental Health Assistance	\$ -	\$ -	\$ -	\$ 4,701,585
Supplemental Academic Instruction	\$ 41,538,456	\$ 47,182,474	\$ 48,124,538	\$ 49,392,723
Supplemental Reading Instruction	\$ 8,826,439	\$ 8,923,611	\$ 9,104,021	\$ 9,294,157
Class Size Reduction	\$ 221,056,441	\$ 225,088,580	\$ 232,910,977	\$ 238,795,768
DJJ Supplemental Funding	\$ 456,987	\$ 421,611	\$ 451,253	\$ 441,084
Virtual Education	\$ 33,870	\$ 23,540	\$ -	\$ -
Digital Classrooms/Distance Learn	\$ 3,219,687	\$ 3,619,635	\$ 3,680,378	\$ 3,110,470
Teachers Classroom Supply Asst.	\$ 3,232,000	\$ 3,263,321	\$ 3,259,668	\$ 4,022,542
Total State Categoricals	\$ 299,761,857	\$ 310,048,627	\$ 319,897,307	\$ 339,034,140

State Categorical Allocations Per Student

Table 9

State Categorical Description	FY15-16	FY16-17	FY17-18	FY18-19
Instructional Materials	\$ 75.48	\$ 74.77	\$ 76.43	\$ 76.64
Library Materials	\$ 4.33	\$ 4.28	\$ 4.39	\$ 4.40
Science Lab Materials	\$ 1.18	\$ 1.17	\$ 1.20	\$ 1.20
Safe Schools	\$ 24.05	\$ 23.71	\$ 23.35	\$ 52.51
Mental Health Assistance	\$ -	\$ -	\$ -	\$ 21.64
Supplemental Academic Instruction	\$ 203.92	\$ 227.81	\$ 226.70	\$ 227.35
Supplemental Reading Instruction	\$ 43.33	\$ 43.08	\$ 42.89	\$ 42.78
Class Size Reduction	\$ 1,085.21	\$ 1,086.77	\$ 1,097.19	\$ 1,099.17
DJJ Supplemental Funding	\$ 2.24	\$ 2.04	\$ 2.13	\$ 2.03
Virtual Education	\$ 0.17	\$ 0.11	\$ -	\$ -
Digital Classrooms/Distance Learn	\$ 15.81	\$ 17.48	\$ 17.34	\$ 14.32
Teachers Classroom Supply Asst.	\$ 15.87	\$ 15.76	\$ 15.36	\$ 18.52
Total State Categoricals	\$ 1,471.59	\$ 1,496.97	\$ 1,506.96	\$ 1,560.57

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	FY15-16	FY16-17	FY17-18	FY18-19
Schools & Centers	\$ 1,147,139,311	\$ 1,181,221,652	\$ 1,251,722,733	\$ 1,320,163,480
Other Instructional Services	\$ 75,782,763	\$ 93,907,489	\$ 102,053,259	\$ 108,528,115
Categorical Programs	\$ 37,112,719	\$ 36,588,256	\$ 53,181,115	\$ 47,979,944
Central & Regional Units	\$ 207,739,792	\$ 219,642,604	\$ 223,769,422	\$ 227,893,428
District-wide Costs	\$ 17,558,928	\$ 17,540,590	\$ 23,407,025	\$ 29,643,240
Salary Lapse Factor	\$ -	\$ -	\$ -	\$ (16,283,445)
Non-Recurring Appropriations	\$ 9,341,768	\$ 39,580,598	\$ 28,595,072	\$ 75,921,000
General Fund Capital Projects	\$ 14,581,865	\$ 17,077,638	\$ 26,686,165	\$ 32,687,068
Transfers	\$ -	\$ 6,904,633	\$ 2,700,000	\$ -
Total	\$ 1,509,257,146	\$ 1,612,463,462	\$ 1,712,114,791	\$ 1,826,532,830

Operating Allocations Per Student

Table 11

Description	FY15-16	FY16-17	FY17-18	FY18-19
Schools & Centers	\$ 5,631.53	\$ 5,703.16	\$ 5,896.59	\$ 6,076.70
Other Instructional Services	\$ 372.03	\$ 453.40	\$ 480.75	\$ 499.55
Categorical Programs	\$ 182.19	\$ 176.66	\$ 250.52	\$ 220.85
Central & Regional Units	\$ 1,019.83	\$ 1,060.48	\$ 1,054.13	\$ 1,048.99
District-wide Costs	\$ 86.20	\$ 84.69	\$ 110.27	\$ 136.45
Salary Lapse Factor	\$ -	\$ -	\$ -	\$ (74.95)
Non-Recurring Appropriations	\$ 45.86	\$ 191.10	\$ 134.70	\$ 349.46
General Fund Capital Projects	\$ 71.59	\$ 82.45	\$ 125.71	\$ 150.46
Transfers	\$ -	\$ 33.34	\$ 12.72	\$ -
Total	\$ 7,409.24	\$ 7,785.28	\$ 8,065.39	\$ 8,407.52

OCPS
Operating Appropriations by Schools & Centers
2018-19 Fiscal Year

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

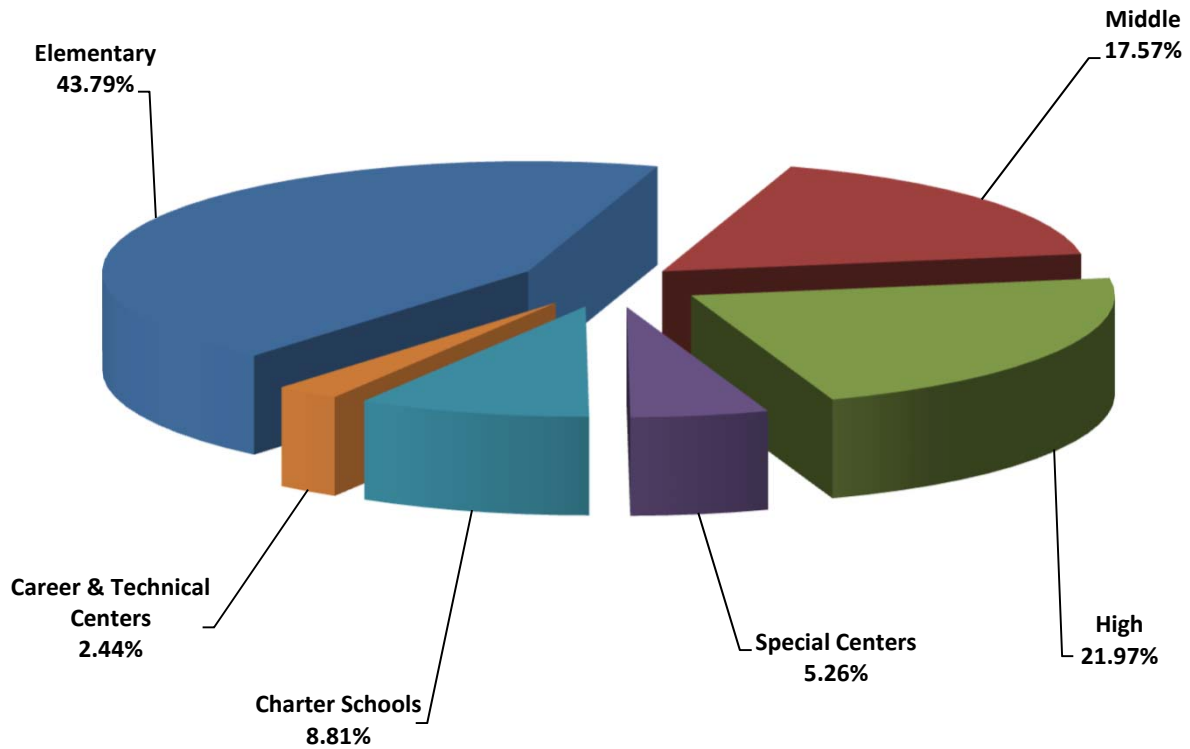
“Special Centers” are schools that serve students with special needs, for example, students with profound handicaps and those who have disciplinary problems. Special Centers include Cherokee, Magnolia, and Gateway Centers, among others. Career & Technical Centers provide technical training to adults primarily. These centers include Orlando Tech, Winter Park Tech, Mid-Florida Tech, Westside Tech and Avalon Center for Technical Excellence. Schools and centers appropriations account for approximately 72.28% of the operating budget.

Schools & Centers Appropriations

Table 12

Schools	FY15-16	FY16-17	FY17-18	FY18-19
Elementary	\$ 515,575,470	\$ 530,973,332	\$ 549,648,841	\$ 578,129,809
Middle	\$ 204,996,433	\$ 210,096,053	\$ 227,316,025	\$ 231,916,272
High	\$ 256,459,801	\$ 265,050,581	\$ 285,553,952	\$ 292,460,948
Special Centers	\$ 39,292,841	\$ 41,324,288	\$ 45,045,439	\$ 69,183,484
Charter Schools	\$ 93,103,770	\$ 101,757,026	\$ 107,537,865	\$ 116,262,684
Career & Technical Centers	\$ 37,710,996	\$ 32,020,372	\$ 36,620,610	\$ 32,210,284
Total	\$ 1,147,139,311	\$ 1,181,221,652	\$ 1,251,722,733	\$ 1,320,163,480

**Appropriations by School Type
FY 18-19**

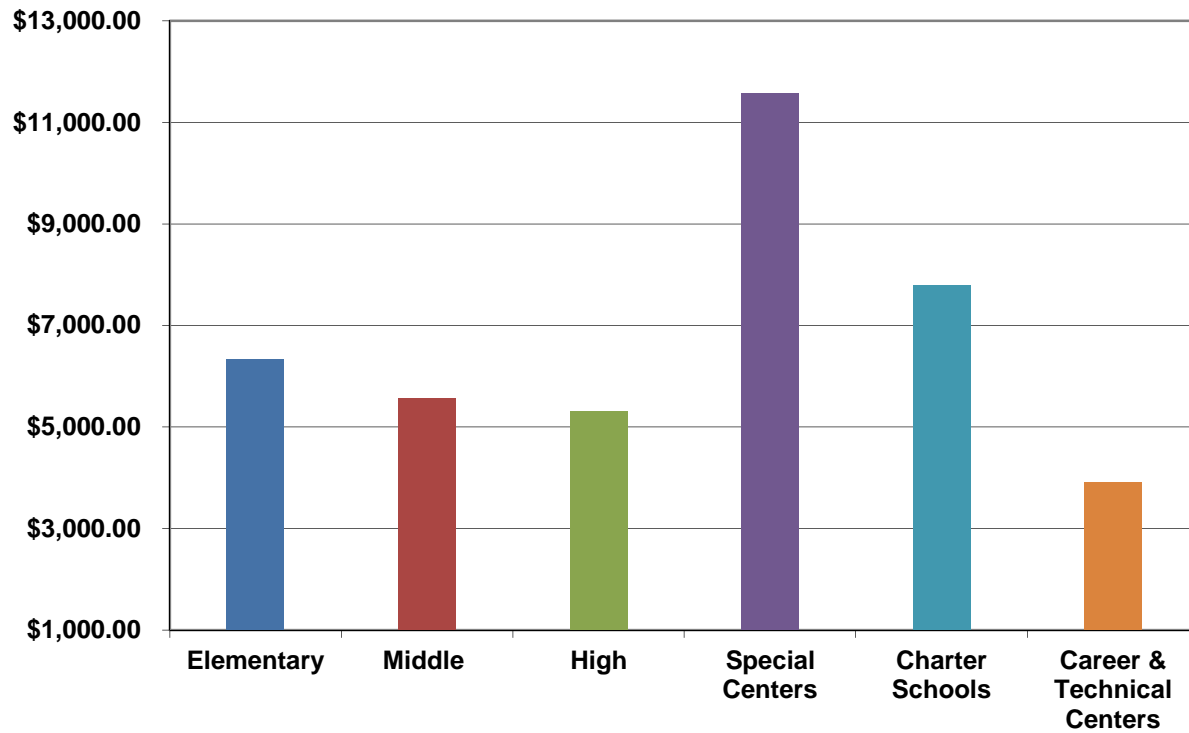


Schools & Centers Appropriations Per Student

Table 13

Schools	FY15-16	FY16-17	FY17-18	FY18-19
Elementary	\$ 5,997.56	\$ 6,145.83	\$ 6,176.59	\$ 6,325.13
Middle	\$ 5,188.96	\$ 5,138.48	\$ 5,465.67	\$ 5,568.76
High	\$ 4,855.45	\$ 5,001.98	\$ 5,243.32	\$ 5,312.18
Special Centers	\$ 8,263.84	\$ 8,483.94	\$ 8,976.16	\$ 11,564.76
Charter Schools	\$ 7,505.22	\$ 7,414.30	\$ 7,696.88	\$ 7,795.02
Career & Technical Centers	\$ 4,571.03	\$ 3,881.26	\$ 4,438.86	\$ 3,904.28
Total	\$ 5,631.53	\$ 5,703.16	\$ 5,896.59	\$ 6,076.70

Dollars Per Student
FY 18-19

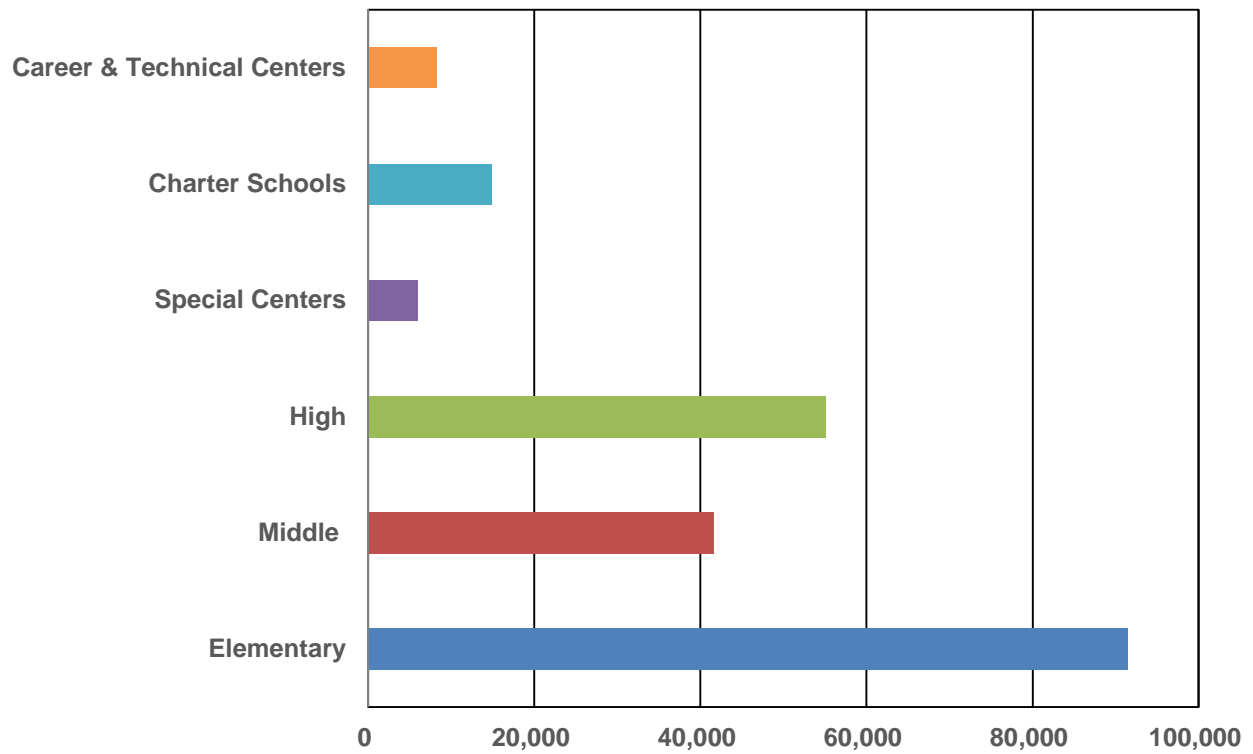


Schools & Centers FTE

Table 14

Schools	FY15-16	FY16-17	FY17-18	FY18-19
Elementary	85,964.20	86,395.70	88,988.99	91,402.00
Middle	39,506.26	40,886.80	41,589.75	41,645.98
High	52,818.98	52,989.14	54,460.56	55,054.75
Special Centers	4,754.79	4,870.88	5,018.34	5,982.27
Charter Schools	12,405.20	13,724.43	13,971.62	14,915.00
Career & Technical Centers	8,250.00	8,250.00	8,250.00	8,250.00
Total	203,699.44	207,116.96	212,279.26	217,250.00

**FTE by School Type
FY 18-19**



OCPS
Other Instructional Services Appropriations
2018-19 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 5.94% of the operating budget.

Other Instructional Services

Table 15

Category Description	FY15-16	FY16-17	FY17-18	FY18-19
Academic Competitions	\$ 66,494	\$ 114,162	\$ 100,534	\$ 100,000
Acceleration Initiative	\$ 143,808	\$ 317,147	\$ 542,723	\$ 648,210
After School Tutorial Program	\$ 255,453	\$ 228,870	\$ 214,853	\$ 296,000
AP Tutoring	\$ 203,406	\$ 224,351	\$ 228,848	\$ 285,293
Dual Enrollment Articulation/Tuition	\$ 1,484,527	\$ 1,757,854	\$ 2,900,998	\$ 3,500,000
Code Of Conduct Printing	\$ 26,083	\$ 44,106	\$ 40,377	\$ 46,000
College Fair	\$ 25,671	\$ -	\$ -	\$ -
Commissioner's Academic Challenge	\$ 5,738	\$ 4,513	\$ 5,121	\$ 5,240
Curriculum Development	\$ 84,627	\$ 83,126	\$ 118,585	\$ 363,776
SRO Training	\$ 47,280	\$ 57,673	\$ 54,209	\$ 80,000
District-wide Athletics	\$ 15,010	\$ -	\$ -	\$ 45,544
Dropout Programs Contracted Child Care	\$ 388,317	\$ 292,257	\$ 254,202	\$ 312,000
Dropout Programs Contracted Nursing Services	\$ 36,417	\$ 34,262	\$ 39,691	\$ 38,000
Dropout Programs Teen Parent Hourly	\$ 25,120	\$ 22,505	\$ 18,393	\$ 28,000
Dropout Programs TP Instructional Materials	\$ 10,580	\$ -	\$ 2,331	\$ 7,600
Suspension Center Support	\$ 240,000	\$ 240,000	\$ 290,000	\$ 290,000
ESOL Endorsement Materials	\$ 9,987	\$ 8,686	\$ 9,966	\$ 10,000
ESOL Student Tests	\$ 84,911	\$ 114,151	\$ 123,754	\$ 123,755
Expectation Graduation	\$ 17,018	\$ 10,358	\$ 11,689	\$ 23,000
Music Association Membership and Performance	\$ 15,343	\$ 18,012	\$ 81,730	\$ 115,083
Hearing Officer Student Discipline	\$ 24,841	\$ 22,013	\$ 36,600	\$ 34,935
Hearing/Vision Impaired Services	\$ 218,514	\$ 240,060	\$ 239,891	\$ 235,111
Instructional Materials(Dual Enrollment)	\$ 661,548	\$ 225,456	\$ 656,239	\$ 884,877
Instructional Materials (Central Adoption)	\$ 6,037,447	\$ 24,936,672	\$ 30,675,873	\$ 26,042,704
Instructional Materials (Redistribution)	\$ 25,387	\$ 22,069	\$ 9,035	\$ 22,069
Digital Classrooms	\$ -	\$ 5,263,560	\$ 3,495,675	\$ 2,924,207
DCL Support	\$ 3,351,148	\$ 1,630,378	\$ 4,183,916	\$ 9,028,036
Music Itinerant Teachers	\$ 577,001	\$ 575,384	\$ 583,029	\$ 591,365
Pre-School Handicapped PEC Supplement	\$ 47,679	\$ 27,924	\$ 61,460	\$ 46,318
Speech & Language Therapists	\$ 12,352,889	\$ 12,348,772	\$ 12,678,028	\$ 13,105,503
Summer School Elementary ESY	\$ 1,583,293	\$ 2,271,391	\$ 2,029,003	\$ 2,043,523
Summer School Extended Contracts	\$ 2,854,661	\$ 2,966,907	\$ 2,951,601	\$ 3,072,166
Summer School High	\$ 2,241,519	\$ 2,687,873	\$ 2,690,940	\$ 3,040,207
Summer School Middle	\$ 625,074	\$ 887,323	\$ 759,454	\$ 863,302
Summer School Special Ctr ESY	\$ 1,018,314	\$ 1,095,956	\$ 1,111,327	\$ 1,334,879
Summer Reading Camp (8th Grade)	\$ 81,686	\$ 54,505	\$ 52,211	\$ 42,918
Summer Reading Camp (3rd & 12th Grade)	\$ 1,051,452	\$ 1,261,407	\$ 1,342,892	\$ 1,508,275
Summer School Transportation	\$ 1,420,138	\$ 1,786,207	\$ 1,411,745	\$ 2,122,920
Summer Professional Development	\$ 9,708,548	\$ 4,847,120	\$ 360,607	\$ -
Teacher Training	\$ 224,035	\$ 88,103	\$ 200,763	\$ 250,000
Textbook Adoption	\$ 4,867	\$ 14,396	\$ 19,337	\$ 14,400
Orange TIPS Tutoring	\$ 10,050	\$ 8,704	\$ 11,586	\$ 18,227
Translation Services	\$ 71,538	\$ 66,102	\$ 123,714	\$ 130,000
United Arts in Education	\$ 454,656	\$ 454,656	\$ 454,656	\$ 454,657
United Arts Transportation	\$ 389,862	\$ 321,672	\$ 440,119	\$ 527,500
Social Workers	\$ 3,222,184	\$ 3,530,040	\$ 3,975,129	\$ 4,082,598
Psychologists	\$ 2,532,154	\$ 2,594,944	\$ 2,823,000	\$ 2,936,036
Mental Health Assistance	\$ -	\$ -	\$ -	\$ 4,036,843
Itinerant Teachers	\$ 2,416,149	\$ 2,257,050	\$ 2,413,586	\$ 2,637,880
PT/OT Services	\$ 2,514,165	\$ 2,604,079	\$ 2,807,645	\$ 2,735,250
Teacher Mentor Program	\$ 580,296	\$ 542,937	\$ 603,255	\$ 580,000
ESOL Certification Training	\$ 209,113	\$ 260,886	\$ 147,225	\$ 160,000

Other Instructional Services

Table 15

Category Description	FY15-16	FY16-17	FY17-18	FY18-19
School Performance Monitoring	\$ 2,706,969	\$ 2,258,893	\$ 2,209,074	\$ 2,906,838
Recruitment, Retention, & Bonus	\$ 6,046,377	\$ 4,234,455	\$ 5,781,408	\$ 6,255,494
Digital Design Classroom	\$ 3,170	\$ 834	\$ 8,096	\$ 5,000
Reading Training, Materials & Consultants (SRI)	\$ 267,739	\$ 144,668	\$ 181,530	\$ 270,000
Parent Guides/FSTS	\$ 20,494	\$ 39,037	\$ 11,262	\$ 12,500
Accreditation Dues	\$ 373,906	\$ 178,558	\$ 187,450	\$ 192,315
Student Support Fees	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Connect Orange/Mobile App	\$ 301,340	\$ 417,500	\$ 256,169	\$ -
Middle Years IB Program	\$ 505,840	\$ 507,148	\$ 481,112	\$ 548,648
Destiny Library Management Web Based Solution	\$ 230,800	\$ 230,800	\$ 318,738	\$ 244,297
Instructional Staff Modification	\$ 1,791,057	\$ 2,800,498	\$ 3,837,149	\$ 1,304,880
IB Programs HS	\$ 164,151	\$ 97,639	\$ 138,127	\$ 180,200
Post-secondary K-12 Support	\$ 677,547	\$ 674,353	\$ 1,428,425	\$ 1,428,425
Back on Track	\$ 84,700	\$ 90,000	\$ 118,821	\$ 110,000
PSAT/SAT/ACT Testing	\$ 675,146	\$ 806,416	\$ 1,129,289	\$ 1,594,530
Literacy Plan	\$ 1,605,267	\$ 1,398,297	\$ 817,242	\$ 690,726
Testing Proctors	\$ 497,890	\$ 438,383	\$ -	\$ -
Universal Gifted Screening	\$ 124,375	\$ 113,430	\$ 119,097	\$ 125,052
DPLC Support	\$ -	\$ -	\$ 632,726	\$ 825,000
Total	\$ 75,782,763	\$ 93,907,489	\$ 102,053,259	\$ 108,528,115

OCPS
Central & Regional Units Appropriations
2018-19 Fiscal Year

This table depicts the “Central & Regional Units Appropriations” referred to previously in Table 10. Central and regional units include funds for departments such as Office of the Superintendent, School Board, Operations Services, Facilities Services, Fiscal Services and Exceptional Student Education. Department appropriations account for approximately 12.48% of the operating budget.

Central & Regional Units Appropriations

Table 16

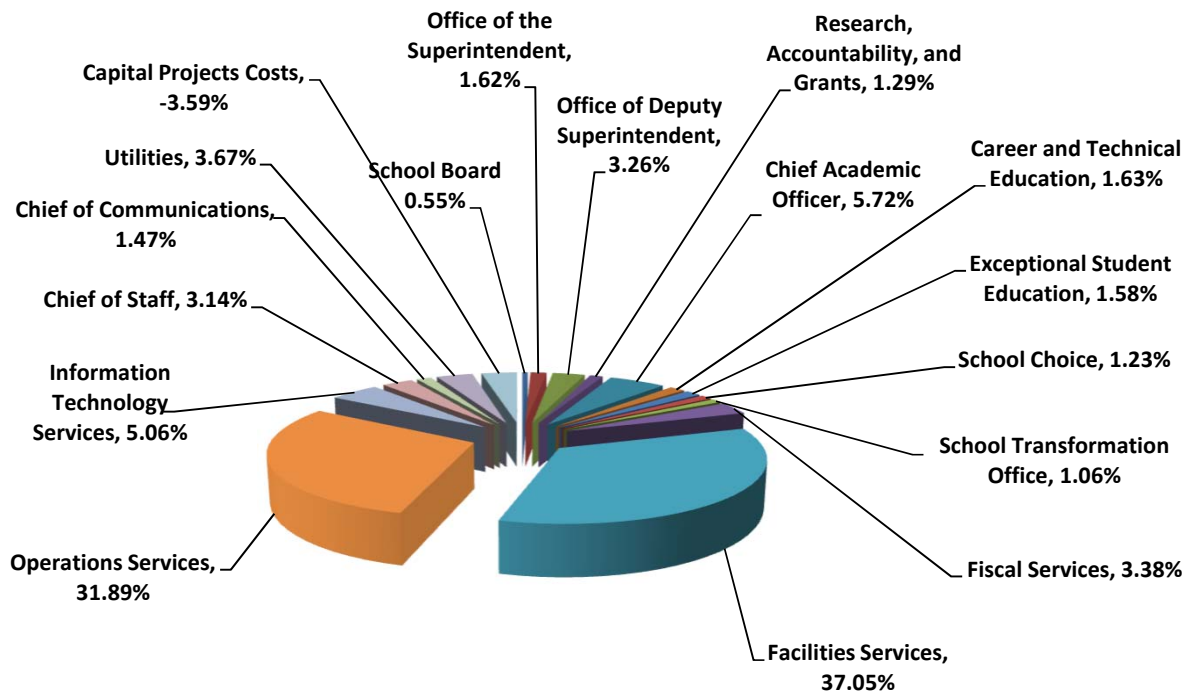
Category Description	FY15-16	FY16-17	FY17-18	FY18-19
School Board	\$ 1,144,022	\$ 1,018,915	\$ 1,267,032	\$ 1,255,957
Office of the Superintendent	\$ 3,710,130	\$ 3,150,061	\$ 3,099,901	\$ 3,681,209
Office of Deputy Superintendent	\$ 5,483,574	\$ 6,087,939	\$ 6,495,570	\$ 7,427,973
Research, Accountability, and Grants	\$ 2,528,892	\$ 2,551,945	\$ 2,760,227	\$ 2,947,299
Chief Academic Officer	\$ 6,981,787	\$ 7,974,107	\$ 13,080,411	\$ 13,038,203
Career and Technical Education	\$ 4,028,726	\$ 4,165,797	\$ 4,716,712	\$ 3,721,075
Exceptional Student Education	\$ 3,702,019	\$ 3,575,697	\$ 4,106,613	\$ 3,610,410
School Choice	\$ 2,773,388	\$ 2,619,195	\$ 2,791,876	\$ 2,796,095
School Transformation Office	\$ 448,557	\$ 369,015	\$ 2,110,501	\$ 2,406,855
Fiscal Services	\$ 6,825,121	\$ 6,945,125	\$ 7,384,251	\$ 7,692,317
Facilities Services	\$ 72,612,549	\$ 75,462,633	\$ 78,942,458	\$ 84,431,740
Operations Services	\$ 64,780,661	\$ 70,485,378	\$ 73,891,510	\$ 72,665,143
Information Technology Services	\$ 17,748,374	\$ 17,673,056	\$ 10,979,222	\$ 11,525,058
Chief of Staff	\$ 6,086,783	\$ 6,462,250	\$ 6,700,363	\$ 7,163,413
Chief of Communications	\$ 2,862,888	\$ 3,047,561	\$ 3,248,890	\$ 3,352,010
Utilities	\$ 6,022,321	\$ 8,053,930	\$ 9,365,675	\$ 8,365,739
Cap Proj Costs Reflected GF	\$ -	\$ -	\$ (7,171,790)	\$ (8,187,068)
Total	\$ 207,739,792	\$ 219,642,604	\$ 223,769,422	\$ 227,893,428

Central & Regional Units Appropriations Per Student

Table 17

Category Description	FY15-16	FY16-17	FY17-18	FY18-19
School Board	\$ 5.62	\$ 4.92	\$ 5.97	\$ 5.78
Office of the Superintendent	\$ 18.21	\$ 15.21	\$ 14.60	\$ 16.94
Office of Deputy Superintendent	\$ 26.92	\$ 29.39	\$ 30.60	\$ 34.19
Research, Accountability, and Grants	\$ 12.41	\$ 12.32	\$ 13.00	\$ 13.57
Chief Academic Officer	\$ 34.27	\$ 38.50	\$ 61.62	\$ 60.01
Career and Technical Education	\$ 19.78	\$ 20.11	\$ 22.22	\$ 17.13
Exceptional Student Education	\$ 18.17	\$ 17.26	\$ 19.35	\$ 16.62
School Choice	\$ 13.62	\$ 12.65	\$ 13.15	\$ 12.87
School Transformation Office	\$ 2.20	\$ 1.78	\$ 9.94	\$ 11.08
Fiscal Services	\$ 33.51	\$ 33.53	\$ 34.79	\$ 35.41
Facilities Services	\$ 356.47	\$ 364.35	\$ 371.88	\$ 388.64
Operations Services	\$ 318.02	\$ 340.32	\$ 348.09	\$ 334.48
Information Technology Services	\$ 87.13	\$ 85.33	\$ 51.72	\$ 53.05
Chief of Staff	\$ 29.88	\$ 31.20	\$ 31.56	\$ 32.97
Chief of Communications	\$ 14.05	\$ 14.71	\$ 15.30	\$ 15.43
Utilities	\$ 29.56	\$ 38.89	\$ 44.12	\$ 38.51
Capital Projects Costs	\$ -	\$ -	\$ (33.78)	\$ (37.69)
Total	\$ 1,019.83	\$ 1,060.48	\$ 1,054.13	\$ 1,048.99

Central & Regional Units Appropriations Per Student
FY 18-19



OCPS
District-wide Appropriations
2018-19 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 1.62% of the operating budget.

District-wide Appropriations

Table 18

Category Description	FY15-16	FY16-17	FY17-18	FY18-19
Annual Leave Payout*	\$ 1,284,050	\$ 1,583,716	\$ 1,097,615	\$ 1,583,716
Bank Service Chgs/Fees	\$ 359,196	\$ 401,532	\$ 495,873	\$ 487,000
Boiler Inspections	\$ 840	\$ 510	\$ 480	\$ 3,800
Budget Advertisement	\$ 3,075	\$ 3,492	\$ 3,492	\$ 4,100
CO & DS	\$ 114,117	\$ 116,130	\$ 118,233	\$ 115,641
COPS Annual Fees	\$ 61	\$ 61	\$ 61	\$ 61
District External Audit	\$ 182,700	\$ 244,250	\$ 223,500	\$ 205,000
District-Wide Drug Testing*	\$ (2,663)	\$ (19,099)	\$ (33,856)	\$ -
Employee Assistance Program*	\$ 194,019	\$ 199,767	\$ 215,537	\$ 233,465
Employee Recognition Program*	\$ 74,537	\$ 77,706	\$ 76,797	\$ 75,000
FDLE Background Checks Volunteers*	\$ 128,181	\$ 123,510	\$ 144,263	\$ 140,000
Interscholastic Athletic Insurance	\$ -	\$ 1,068,843	\$ 584,353	\$ 572,437
Loss Fund*	\$ 12,758,822	\$ 9,184,239	\$ 10,784,500	\$ 13,682,137
Merit Pay-CTA Contract	\$ 99,833	\$ 99,858	\$ 99,804	\$ 100,000
Printing CTA Contract	\$ -	\$ 3,427	\$ 3,625	\$ 4,013
Printing OESPA Contract	\$ -	\$ 3,427	\$ 3,625	\$ 4,013
Property Adjustment Board	\$ -	\$ 327,987	\$ 172,841	\$ 189,600
School Internal Account Audits	\$ 130,975	\$ 134,965	\$ 147,000	\$ 151,100
Sick Leave Accumulation Payout*	\$ 6,889,233	\$ 7,752,179	\$ 7,582,992	\$ 8,170,000
Sick Leave Bank Usage Charges*	\$ 1,784,365	\$ 1,627,908	\$ 1,472,880	\$ 1,480,000
Sonitrol Security System & Contract	\$ 572,400	\$ 572,400	\$ 446,375	\$ 545,000
Fire Alarm Monitoring	\$ -	\$ 36,627	\$ 34,923	\$ 75,000
Security System Maintenance	\$ 164,117	\$ 48,274	\$ 232,412	\$ 360,000
Tampa Avenue Custodial	\$ 15,795	\$ -	\$ -	\$ -
Edgewater Admin. Building	\$ 31,102	\$ -	\$ -	\$ -
Fort Gatlin Bldg Custodial	\$ 2,386	\$ -	\$ -	\$ -
Stale Dated Check Submittal/Retirement Adj.	\$ 67,845	\$ 35,006	\$ 3,871	\$ 30,000
Substitute Teachers	\$ 1,215,300	\$ 1,210,441	\$ 1,234,611	\$ 1,240,000
Suspensions with Pay*	\$ 265,666	\$ 338,957	\$ 511,665	\$ 370,000
Tangible Property Inventory Verification	\$ 50,115	\$ 47,460	\$ 44,295	\$ 53,540
Temporary Help	\$ 41,384	\$ 20,804	\$ 30,865	\$ 87,420
Traffic Safety	\$ 252,642	\$ 108,088	\$ 209,110	\$ 252,497
TSA Consulting Group*	\$ 78,774	\$ 69,648	\$ 69,369	\$ 71,637
Unemploy Compensation*	\$ 283,902	\$ 269,711	\$ 224,325	\$ 244,325
Cobra,FSA & Retire Health*	\$ 126,689	\$ 87,053	\$ 108,813	\$ 97,090
Health Insurance Consultants*	\$ 48,983	\$ 29,164	\$ 45,828	\$ 50,000
Subscriptions	\$ 15,000	\$ -	\$ -	\$ 1,825
Business System Improvements	\$ 1,513,928	\$ 2,574,077	\$ 2,173,547	\$ 2,173,547
Curriculum & Instruction Portfolio	\$ 4,743,633	\$ 940,058	\$ 2,888,024	\$ 2,888,024
Worker's Compensation Testing	\$ 91,185	\$ 105,855	\$ 49,895	\$ 25,000
Joint Use Projects	\$ 12,692	\$ 433,008	\$ 20,687	\$ 106,119
Interlocal Agrmnt-Prop Appraiser & GIS Maint	\$ 88,000	\$ 45,000	\$ 11,300	\$ 50,000
Re-fingerprinting of Current Employees*	\$ 222,459	\$ 359,564	\$ 278,749	\$ 425,000
Software Maintenance Fees	\$ 7,618,048	\$ 8,571,382	\$ 9,575,681	\$ 19,355,171
Custodial Equipment Repair	\$ 770	\$ 84	\$ -	\$ -

District-wide Appropriations

Table 18

Category Description	FY15-16	FY16-17	FY17-18	FY18-19
Board Meeting Security	\$ 7,080	\$ 256	\$ -	\$ -
Property Due Diligence	\$ 213,998	\$ 489,885	\$ 525,466	\$ 490,000
Safety Initiatives	\$ 24,668	\$ 41,107	\$ -	\$ -
HR Applicant Support	\$ 87,292	\$ 3,146	\$ 70,443	\$ 73,332
Less Other Personnel Costs	\$ (24,298,264)	\$ (21,830,868)	\$ (18,576,844)	\$ (26,622,370)
Total	\$ 17,558,928	\$ 17,540,590	\$ 23,407,025	\$ 29,643,240

OCPS
General Fund Capital Projects
2018-19 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 1.79% of the operating budget.

General Fund Capital Projects

Table 19

Category Description	FY15-16	FY16-17	FY17-18	FY18-19
Portable Leasing	\$ 10,479,900	\$ 9,868,644	\$ 10,861,115	\$ 12,000,000
Chief Facilities Officer	\$ -	\$ -	\$ 1,191,840	\$ 1,551,195
Facilities Services Construction	\$ -	\$ -	\$ 1,276,410	\$ 1,310,969
Facilities Services Real Estate Management	\$ -	\$ -	\$ 451,222	\$ 523,794
Facilities Programs, Building Code Compliance	\$ -	\$ -	\$ 1,000,983	\$ 1,158,893
Facilities Construction Planning	\$ -	\$ -	\$ 347,864	\$ 279,732
Facilities Planning	\$ -	\$ -	\$ 311,069	\$ 370,115
Facilities Capital Renewal and Portables	\$ -	\$ -	\$ 1,683,005	\$ 1,903,878
Procure Svc/Facilities Construct Contracting	\$ -	\$ -	\$ 727,678	\$ 898,531
Business Opportunity Office	\$ -	\$ -	\$ 181,719	\$ 189,962
State Non-Recurring Maintenance Allocation	\$ 2,423,576	\$ 3,533,994	\$ 2,395,334	\$ 2,395,334
Charter School Capital		\$ 3,208,994	\$ 2,838,814	\$ -
Local Maintenance	\$ 1,678,389	\$ 466,006	\$ 3,419,111	\$ 10,104,666
Total	\$ 14,581,865	\$ 17,077,638	\$ 26,686,165	\$ 32,687,068

OCPS
Non-Recurring Appropriations
2018-19 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 4.16% of the operating budget.

Non-Recurring Appropriations

Table 20

Category Description	FY15-16	FY16-17	FY17-18	FY18-19
FY 2018-2019 Non-Recurring Appropriations				
Additional Days for New & Renovated Schools				392,273
Reorganization & Equipment				150,000
ITG Portfolio-Teaching and Learning				23,670,143
ITG Portfolio-Business				13,994,289
Digital Curriculum				842,000
Safety Initiatives				1,111,072
Security-Temporary Services				38,534
Business Continuity and Disaster Recovery				456,825
Outsourcing Network Security Monitoring				535,000
Condition Assessment				520,115
Fencing				970,116
Environmental Testing				25,000
Recruitment Program				23,116
Attendance Program				300,000
Early Literacy Program				265,000
Speech, Language & Psychologist Services				761,430
HR Initiative				55,750
Professional Service				5,000
Athletic Bleacher Rentals				100,000
Employee Bonus				13,431,491
Professional Development-ITS				85,165
Professional Development-Common Planning				7,005,373
Athletic Transportation				10,000
Literacy Summit				51,812
Retention Program				229,251
Youth Mental Health Management Network				50,000
Saturday School				4,836,427
FY 2017-2018 Non-Recurring Appropriations				
Additional Days for New & Renovated Schools			432,598	
Reorganization & Equipment			138,421	
West Orange Turf Settlement			34,600	
ITG Portfolio-Teaching and Learning			6,412,359	
ITG Portfolio-Business			2,400,213	
Digital Curriculum			431,569	
Multilingual Curriculum-Conscious Discipline			113,078	
Safety Screening			102,616	
Transportation GPS			830,015	
Temporary Services			135,587	
Special Projects			134,173	
Fencing			682,727	
Environmental Testing			20,836	
Safety & Emergency Management Asset Protection			232,183	
Consultant			58,960	
Athletic Bleacher Rentals			3,114,835	
Cambridge AICE Magnet Programs			13,360	
Professional Development-Common Planning			3,269,181	
Professional Development-ITS & Student Systems			32,690	
Saturday School			4,252,653	
Youth Mental Health Management Network			50,000	
Hurricane Irma			5,702,420	

Non-Recurring Appropriations

Table 20

Category Description	FY15-16	FY16-17	FY17-18	FY18-19
FY 2016-2017 Non-Recurring Appropriations				
Additional Days for New & Renovated Elem. Schools		274,828		
Reorganization & Equipment		184,674		
West Orange Turf Settlement		60,350		
ITG Portfolio-Teaching and Learning		2,670,674		
ITG Portfolio-Business		1,121,981		
Digital Curriculum		1,529,517		
Fire System Monitoring		546,932		
VPK Materials		51,613		
Vehicles		31,500		
Safety Improvements		710,104		
Radio Consoles		99,500		
Security equipment		147,858		
Pressure Washing, Mowing, Chillers, Equipment		6,041,074		
Temporary help		23,598		
Technology		110,262		
Consultants		2,857		
Recruiting		1,925		
Special Projects		151,641		
Technology		25,639,905		
Aquatic Partnership		50,000		
Other Instruction		28,792		
Hurricane Matthew		101,015		
FY 2015-2016 Non-Recurring Appropriations				
Additional Days for New & Renovated Elem. Schools	251,504			
Additional Days for New & Renovated High Schools	9,439			
Reorganization & Equipment	217,811			
West Orange Turf Settlement	63,100			
Jones HS Bleacher Rental	15,345			
Lowest 300 Performing	3,905,882			
Safety Improvements	2,027,945			
Digital Curriculum Year II	384,769			
Digital Devices	801,726			
Forklifts	67,673			
Bus Lift	22,176			
Police equipment	181,540			
Consultants	186,456			
Glenridge MS Tri-Party	74,821			
Facility Assessment Update	3,400			
Facility reorganize	40,476			
Relocation Costs	557,357			
Audit Software	27,865			
VPK Materials	167,124			
Custodial equipment	137,363			
Temporary help	25,162			
Technology	110,936			
Sterling costs	11,900			
Aquatic Partnership	50,000			
Sub-Total	\$ 9,291,768	\$ 39,580,598	\$ 28,595,072	\$ 69,915,182
To Allocate	\$ -	\$ -	\$ -	\$ 6,005,818
TOTAL	\$ 9,291,768	\$ 39,580,598	\$ 28,595,072	\$ 75,921,000

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

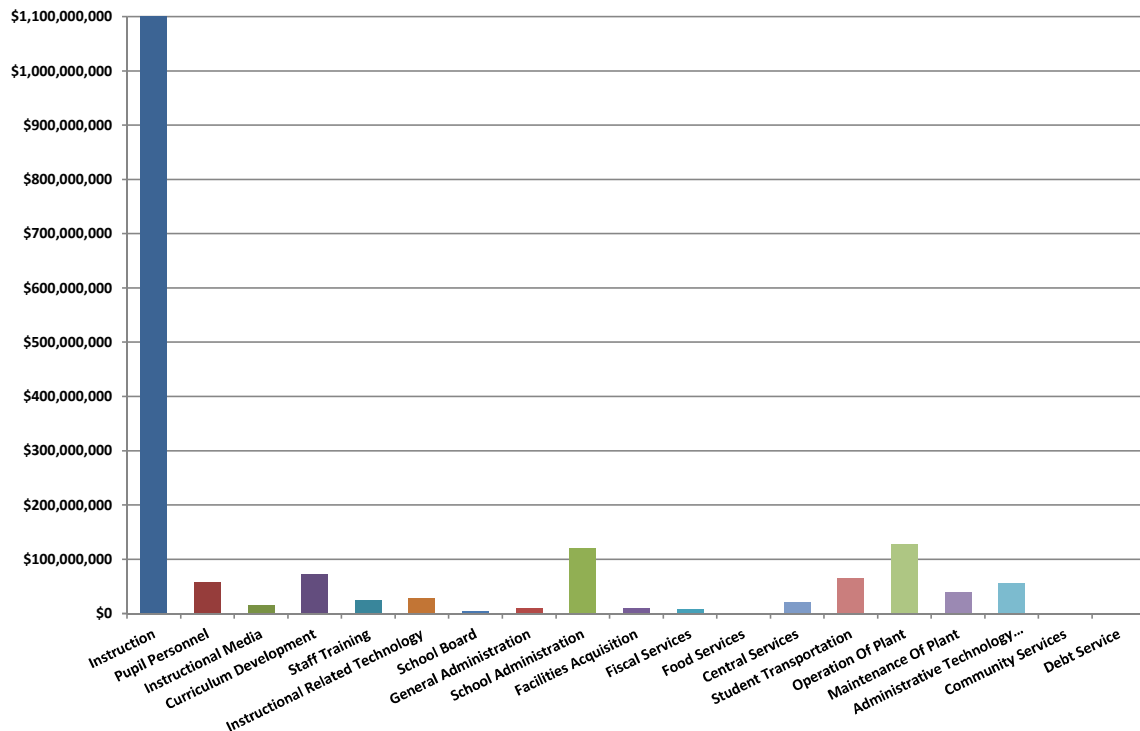
<u>Category</u>	<u>Description</u>
Instruction	Direct classroom instruction, including classroom teachers and paraprofessional salaries, classroom supplies, books, equipment
Pupil Personnel	Guidance counselors, social workers, psychologists
Instructional Media	Media Center staff and library materials
Curriculum Development	School resource teachers, district level staff for curriculum development
Staff Training	Training of teachers and teacher assistants
Instructional 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, 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	FY15-16	FY16-17	FY17-18	FY18-19
Instruction	\$ 972,765,115	\$ 1,045,749,682	\$ 1,103,196,004	\$ 1,163,801,893
Pupil Personnel	\$ 42,415,026	\$ 44,003,613	\$ 60,680,683	\$ 57,889,024
Instructional Media	\$ 15,612,301	\$ 15,197,449	\$ 15,971,078	\$ 15,800,627
Curriculum Development	\$ 54,728,929	\$ 61,121,116	\$ 60,102,732	\$ 73,378,830
Staff Training	\$ 25,334,409	\$ 18,829,126	\$ 20,369,499	\$ 25,367,762
Instructional Related Technology	\$ 11,271,254	\$ 11,285,930	\$ 13,510,821	\$ 28,509,369
School Board	\$ 4,550,660	\$ 3,999,137	\$ 4,124,507	\$ 4,608,617
General Administration	\$ 7,002,102	\$ 7,556,500	\$ 8,673,149	\$ 9,274,622
School Administration	\$ 112,382,628	\$ 117,695,100	\$ 112,072,864	\$ 121,160,099
Facilities Acquisition	\$ 8,325,184	\$ 14,707,153	\$ 9,170,738	\$ 9,475,072
Fiscal Services	\$ 6,282,896	\$ 6,724,104	\$ 7,109,293	\$ 7,951,311
Food Services	\$ -	\$ -	\$ -	\$ -
Central Services	\$ 17,799,405	\$ 16,611,185	\$ 21,229,211	\$ 20,814,282
Student Transportation	\$ 59,894,096	\$ 65,181,476	\$ 68,310,775	\$ 64,729,831
Operation Of Plant	\$ 112,675,364	\$ 115,884,392	\$ 126,339,654	\$ 127,788,273
Maintenance Of Plant	\$ 34,584,359	\$ 35,753,661	\$ 44,888,233	\$ 39,262,771
Administrative Technology Services	\$ 22,583,782	\$ 24,275,327	\$ 32,303,402	\$ 56,404,268
Community Services	\$ 1,049,636	\$ 983,877	\$ 1,362,146	\$ 316,179
Debt Service	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,509,257,146	\$ 1,605,558,829	\$ 1,709,414,791	\$ 1,826,532,830

Total Operating Expenditures by Function
FY 18-19

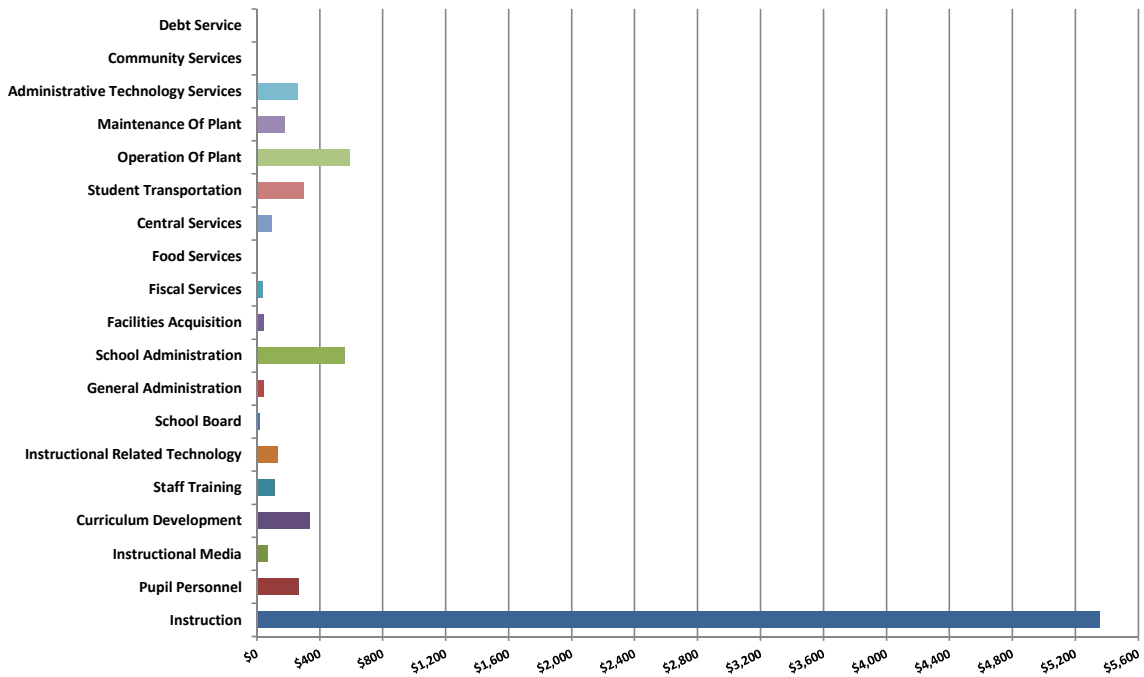


Operating Expenditures By Function Per Student

Table 22

Function	FY15-16	FY16-17	FY17-18	FY18-19
Instruction	\$ 4,775.49	\$ 5,049.08	\$ 5,196.91	\$ 5,356.97
Pupil Personnel	\$ 208.22	\$ 212.46	\$ 285.85	\$ 266.46
Instructional Media	\$ 76.64	\$ 73.38	\$ 75.24	\$ 72.73
Curriculum Development	\$ 268.67	\$ 295.10	\$ 283.13	\$ 337.76
Staff Training	\$ 124.37	\$ 90.91	\$ 95.96	\$ 116.77
Instructional Related Technology	\$ 55.33	\$ 54.49	\$ 63.65	\$ 131.23
School Board	\$ 22.34	\$ 19.31	\$ 19.43	\$ 21.21
General Administration	\$ 34.37	\$ 36.48	\$ 40.86	\$ 42.69
School Administration	\$ 551.71	\$ 568.25	\$ 527.95	\$ 557.70
Facilities Acquisition	\$ 40.87	\$ 71.01	\$ 43.20	\$ 43.61
Fiscal Services	\$ 30.84	\$ 32.47	\$ 33.49	\$ 36.60
Food Services	\$ -	\$ -	\$ -	\$ -
Central Services	\$ 87.38	\$ 80.20	\$ 100.01	\$ 95.81
Student Transportation	\$ 294.03	\$ 314.71	\$ 321.80	\$ 297.95
Operation Of Plant	\$ 553.15	\$ 559.51	\$ 595.16	\$ 588.21
Maintenance Of Plant	\$ 169.78	\$ 172.63	\$ 211.46	\$ 180.73
Administrative Technology Services	\$ 110.87	\$ 117.21	\$ 152.17	\$ 259.63
Community Services	\$ 5.15	\$ 4.75	\$ 6.42	\$ 1.46
Debt Service	\$ -	\$ -	\$ -	\$ -
Total	\$ 7,409.24	\$ 7,751.94	\$ 8,052.67	\$ 8,407.52

Operating Expenditures By Function Per Student
FY 18-19

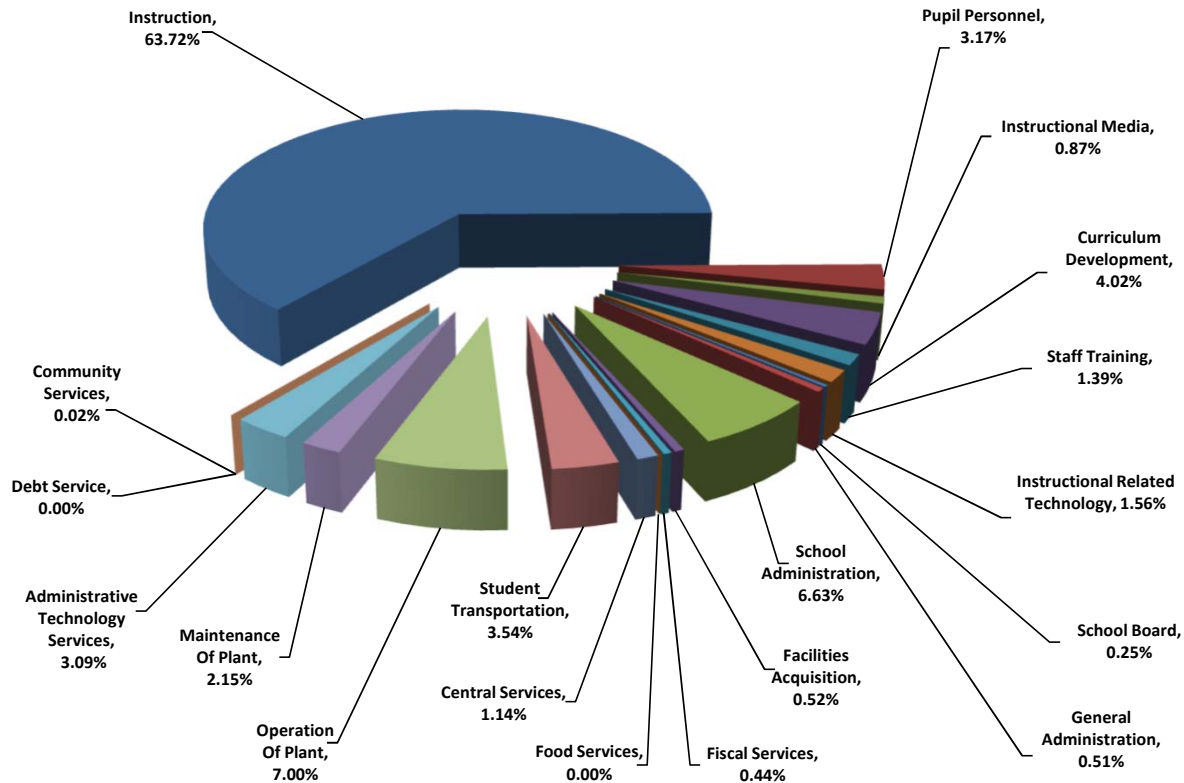


Operating Expenditures By Function Per Student As A Percent Of Total Expenditures

Table 23

Function	FY15-16	FY16-17	FY17-18	FY18-19
Instruction	64.45%	65.13%	64.54%	63.72%
Pupil Personnel	2.81%	2.74%	3.55%	3.17%
Instructional Media	1.03%	0.95%	0.93%	0.87%
Curriculum Development	3.63%	3.81%	3.52%	4.02%
Staff Training	1.68%	1.17%	1.19%	1.39%
Instructional Related Technology	0.75%	0.70%	0.79%	1.56%
School Board	0.30%	0.25%	0.24%	0.25%
General Administration	0.46%	0.47%	0.51%	0.51%
School Administration	7.45%	7.33%	6.56%	6.63%
Facilities Acquisition	0.55%	0.92%	0.54%	0.52%
Fiscal Services	0.42%	0.42%	0.42%	0.44%
Food Services	0.00%	0.00%	0.00%	0.00%
Central Services	1.18%	1.03%	1.24%	1.14%
Student Transportation	3.97%	4.06%	4.00%	3.54%
Operation Of Plant	7.47%	7.22%	7.39%	7.00%
Maintenance Of Plant	2.29%	2.23%	2.63%	2.15%
Administrative Technology Services	1.50%	1.51%	1.89%	3.09%
Community Services	0.07%	0.06%	0.08%	0.02%
Debt Service	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%

Operating Expenditures by Function Per Student as a
Percentage of Total Expenditures
FY 18-19



Salaries by Function

Table 24

Function	FY15-16	FY16-17	FY17-18	FY18-19
Instruction	\$ 589,626,543	\$ 600,744,598	\$ 653,686,215	\$ 657,769,615
Pupil Personnel	\$ 30,774,336	\$ 31,783,874	\$ 44,480,169	\$ 39,958,318
Instructional Media	\$ 10,392,546	\$ 10,200,501	\$ 10,930,722	\$ 10,726,375
Curriculum Development	\$ 37,535,326	\$ 42,521,170	\$ 42,362,308	\$ 50,981,699
Staff Training	\$ 18,508,171	\$ 13,049,037	\$ 14,174,214	\$ 15,738,583
Instructional Related Technology	\$ 8,097,511	\$ 8,054,889	\$ 8,184,228	\$ 9,791,087
School Board	\$ 2,220,645	\$ 2,137,968	\$ 2,131,582	\$ 2,354,286
General Administration	\$ 4,089,786	\$ 4,769,391	\$ 5,179,483	\$ 6,039,414
School Administration	\$ 77,372,065	\$ 80,757,817	\$ 76,326,233	\$ 81,088,108
Facilities Acquisition	\$ 4,584,019	\$ 4,973,645	\$ 5,052,259	\$ -
Fiscal Services	\$ 4,185,189	\$ 4,190,110	\$ 4,433,045	\$ 5,411,121
Food Services	\$ -	\$ -	\$ -	\$ -
Central Services	\$ 9,729,305	\$ 10,604,450	\$ 11,258,133	\$ 12,649,940
Student Transportation	\$ 34,027,674	\$ 36,235,350	\$ 38,818,974	\$ 36,195,696
Operation Of Plant	\$ 27,949,929	\$ 29,116,968	\$ 34,667,832	\$ 40,165,553
Maintenance Of Plant	\$ 14,144,437	\$ 14,235,796	\$ 14,040,608	\$ 13,644,633
Administrative Technology Services	\$ 5,899,056	\$ 6,116,024	\$ 7,173,383	\$ 4,763,198
Community Services	\$ 133,741	\$ 62,995	\$ 1,105,708	\$ -
Total Salaries	\$ 879,270,279	\$ 899,554,584	\$ 974,005,096	\$ 987,277,626

OCPS
Adopted Capital Outlay Budget
2018-2019 Fiscal Year and 10 Year Plan
September 11, 2018

The FY2019 Adopted Capital Outlay Budget and the resulting 10 Year Plan reflects renovation, remodeling and expansions of all the schools identified on the original sales tax referendum list. The construction scope of the sales tax projects will result in bringing all 132 K-12 schools up to the prototype standard and/or size of a new school. By definition of prototype standard, the district plans to improve, correct or replace major air conditioning systems, roofs, electrical, plumbing, site drainage, security, windows, interior and exterior code deficiencies where cited, upgrade technology, expand core space and replace portables where required. The expansions will result at schools that have exceeded the student capacity of the existing core space. On August 26th, 2014, the renewal of the half-cent sales tax was approved to fund the remaining 42 sales tax projects that were previously unfunded in the 10-Year Plan along with other capital needs. This includes 4 Technical College Campuses.

Beginning in FY2019 through FY2028, the Plan funds 20 new schools through revenues from impact fees, sales and local sources. This Plan includes 13 elementary schools, 4 middle schools and 3 high schools within the 10 Year period. In addition, one K-8 school will be opening in August 2018. Each year the capital budget is reviewed and evaluated for new schools based upon projected student enrollment.

This Adopted Capital Outlay Budget and 10 Year Plan should be viewed as a conceptual plan and not necessarily an exact road map for the next ten years. Factors such as the economy, available revenues, 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 FY2019 total \$1.9 billion.

This budget proposes to spend \$666.0 million for capital renewal, and comprehensive and immediate needs. In addition, \$32.7 million will go toward safety, security and environmental projects, as well as school site improvements.

Additional new school construction, site acquisition, and Certificates of Participation payments total \$302.7 million.

The areas of existing schools, new schools, replacement schools, and future sites account for 85.19% of the total capital appropriations. In addition, 14.81% is budgeted for:

	<u>Millions</u>
Technology Portfolio	\$ 5.7
Portable Moves & Installations	\$ 21.7
Portable Leasing	\$ 12.0
Project Management	\$ 8.2
Districtwide Painting	\$ 7.0
Buses	\$ 26.5
Charter Schools	\$ 6.4
Ancillary Facilities	\$ 25.3
Maintenance Transfer	\$ 2.4
Digital Curriculum	<u>\$ 58.8</u>
Total	\$174.0

Also, \$49.7 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 district buildings.

The contingency reserve is established at \$20.6 million. This is 10% of property tax revenue in compliance with School Board Policy.

Finally, the reserve for future capital projects is \$612.5 million.

2018-2019 Fiscal Year District Capital Outlay Revenue and Other Sources

September 11, 2018

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

10-Year Capital Outlay Plan for Additional Schools
September 11, 2018

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	37-M-SW-4	2019
19	25-E-SW-4	2019
20	49-E-W-4	2019
21	20-E-SW-4	2020
22	118-E-SW-5	2020
23	85-E-W-4	2020
24	83-E-SE-2	2020
25	30-E-SE-3	2022
26	113-H-W-4	2022
27	80-H-SW-4	2022
28	65-M-W-4	2023
29	43-E-SE-2	2023
30	68-E-SE-2	2023
31	89-E-W-4	2023
32	129-M-SE-2	2024
33	114-E-W-4	2024
34	48-M-SW-4	2026
35	134-E-N-7	2026
36	47-E-W-4	2027
37	50-H-SE-2	2027

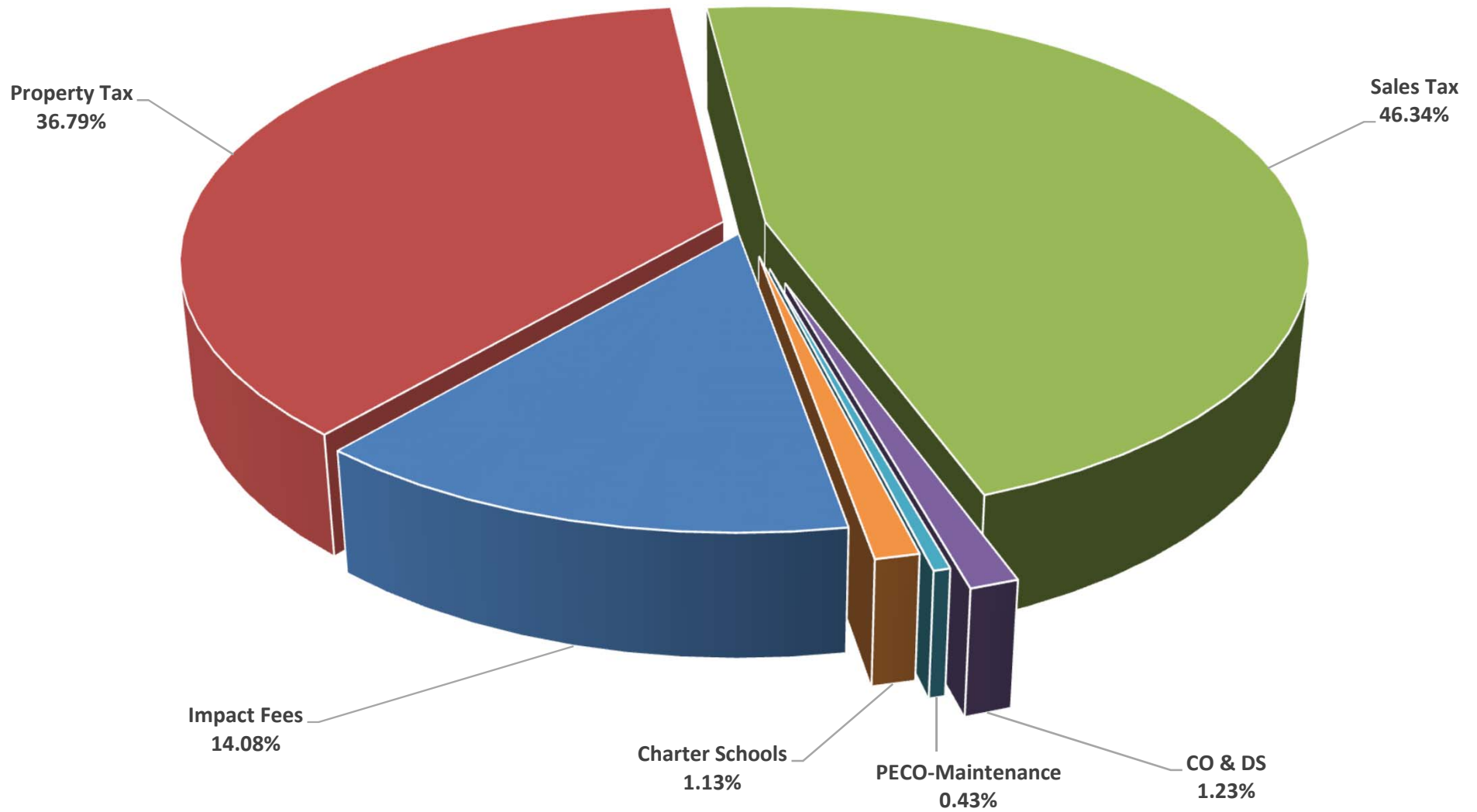
2019 - 2028 FISCAL YEARS CAPITAL REVENUES PROJECTIONS
September 11, 2018

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2019	2020	2021	2022	2023
	Revenues & Projects					
	Local Sources					
	Impact Fees	\$ 79,092,436	\$ 79,092,436	\$ 79,092,436	\$ 79,092,436	\$ 79,092,436
	Property Tax	\$ 206,591,687	\$ 215,497,872	\$ 227,218,320	\$ 239,185,152	\$ 251,247,456
	Sales Tax	\$ 260,225,741	\$ 262,827,998	\$ 265,456,278	\$ 268,110,841	\$ 270,791,949
	Sales Of Fixed Assets - Other	\$ -	\$ -	\$ -	\$ -	\$ -
	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Sources	\$ 545,909,865	\$ 557,418,307	\$ 571,767,035	\$ 586,388,429	\$ 601,131,842
	State Sources					
	CO & DS	\$ 6,932,586	\$ 7,232,586	\$ 7,232,586	\$ 7,232,586	\$ 7,232,586
	PECO-Construction	\$ -	\$ -	\$ -	\$ -	\$ -
	PECO-Maintenance	\$ 2,395,334	\$ -	\$ -	\$ -	\$ -
	General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
	Sit Award	\$ -	\$ -	\$ -	\$ -	\$ -
	Charter Schools	\$ 6,369,348	\$ -	\$ -	\$ -	\$ -
	Class Size Prior Year Approp	\$ -	\$ -	\$ -	\$ -	\$ -
	Total State Sources	\$ 15,697,268	\$ 7,232,586	\$ 7,232,586	\$ 7,232,586	\$ 7,232,586
	COP Proceeds & Other Sources					
	Motor Vehicle License Tax Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenue Anticipated Notes	\$ -	\$ -	\$ -	\$ -	\$ -
	Certificates Of Participation	\$ -	\$ -	\$ -	\$ -	\$ -
	Loan	\$ -	\$ -	\$ -	\$ -	\$ -
	District Equipment Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
	Beginning Fund Balances	\$ 1,296,698,360	\$ 633,135,105	\$ 640,584,160	\$ 449,341,156	\$ 532,129,193
	Total COP Proceeds & Other Sources	\$ 1,296,698,360	\$ 633,135,105	\$ 640,584,160	\$ 449,341,156	\$ 532,129,193
	Total Revenue & Other Sources	\$ 1,858,305,493	\$ 1,197,785,998	\$ 1,219,583,780	\$ 1,042,962,171	\$ 1,140,493,621

2019 - 2028 FISCAL YEARS CAPITAL REVENUES PROJECTIONS
September 11, 2018

		Planned Fiscal Year 2024	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028
	Revenues & Projects					
	Local Sources					
	Impact Fees	\$ 62,219,541	\$ 62,219,541	\$ 62,219,541	\$ 62,219,541	\$ 62,219,541
	Property Tax	\$ 263,837,376	\$ 266,475,750	\$ 269,140,507	\$ 271,831,912	\$ 274,550,231
	Sales Tax	\$ 273,499,869	\$ 276,234,868	\$ 139,498,608	\$ -	\$ -
	Sales Of Fixed Assets - Other	\$ -	\$ -	\$ -	\$ -	\$ -
	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Sources	\$ 599,556,786	\$ 604,930,158	\$ 470,858,657	\$ 334,051,453	\$ 336,769,773
	State Sources					
	CO & DS	\$ 7,232,586	\$ 7,232,586	\$ 7,232,586	\$ 7,232,586	\$ 7,232,586
	PECO-Construction	\$ -	\$ -	\$ -	\$ -	\$ -
	PECO-Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
	General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
	Sit Award	\$ -	\$ -	\$ -	\$ -	\$ -
	Charter Schools	\$ -	\$ -	\$ -	\$ -	\$ -
	Class Size Prior Year Approp	\$ -	\$ -	\$ -	\$ -	\$ -
	Total State Sources	\$ 7,232,586	\$ 7,232,586	\$ 7,232,586	\$ 7,232,586	\$ 7,232,586
	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	\$ 418,750,277	\$ 454,460,474	\$ 518,941,947	\$ 351,510,935	\$ 164,479,006
	Total COP Proceeds & Other Sources	\$ 418,750,277	\$ 454,460,474	\$ 518,941,947	\$ 351,510,935	\$ 164,479,006
	Total Revenue & Other Sources	\$ 1,025,539,649	\$ 1,066,623,218	\$ 997,033,190	\$ 692,794,975	\$ 508,481,364

Capital Sources 2018-2019



2019 - 2028 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
September 11, 2018

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2019	2020	2021	2022	2023
	Districtwide Capital					
	Capital Renewal Program	\$ 231,389,279	\$ 72,300,000	\$ 81,400,000	\$ 77,600,000	\$ 79,700,000
	Districtwide Construction	\$ 23,807,489	\$ 15,800,000	\$ 16,259,000	\$ 16,731,770	\$ 17,218,723
	Functional Equity	\$ -	\$ 10,000,000	\$ 10,000,000	\$ 40,000,000	\$ 40,000,000
	Districtwide Painting	\$ 7,002,417	\$ 5,807,500	\$ 5,865,575	\$ 5,924,231	\$ 5,983,473
	Site Improvements	\$ 10,950,325	\$ 2,098,158	\$ 2,131,759	\$ 740,880	\$ 777,924
	CTE/Adult Education Center	\$ 500,000	\$ -	\$ -	\$ -	\$ -
	Total Districtwide Capital	\$ 273,649,509	\$ 106,005,658	\$ 115,656,334	\$ 140,996,881	\$ 143,680,120
	Comprehensive Needs					
	D/W Capital	\$ 77,571,396	\$ 10,000,000	\$ 30,000,000	\$ -	\$ 100,000,000
	Strategic Plan	\$ -	\$ -	\$ -	\$ -	\$ -
2	Liberty MS	\$ -	\$ -	\$ -	\$ -	\$ -
4	Jackson MS	\$ -	\$ -	\$ -	\$ -	\$ -
6	Colonial Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
7	Ridgewood Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
8	Tildenville ES	\$ -	\$ -	\$ -	\$ -	\$ -
9	Bonneville ES	\$ -	\$ -	\$ -	\$ -	\$ -
10	Bay Meadows ES	\$ -	\$ -	\$ -	\$ -	\$ -
13	Sadler ES	\$ -	\$ -	\$ -	\$ -	\$ -
14	Union Park MS	\$ -	\$ -	\$ -	\$ -	\$ -
15	Apopka Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
17	Windermere ES	\$ -	\$ -	\$ -	\$ -	\$ -
19	Lockhart MS	\$ -	\$ -	\$ -	\$ -	\$ -
21	Robinswood MS	\$ -	\$ -	\$ -	\$ -	\$ -
22	College Park MS	\$ -	\$ -	\$ -	\$ -	\$ -
25	Shenandoah ES	\$ -	\$ -	\$ -	\$ -	\$ -
26	Killarney ES	\$ -	\$ -	\$ -	\$ -	\$ -
27	Metrowest ES	\$ -	\$ -	\$ -	\$ -	\$ -
28	Conway MS	\$ -	\$ -	\$ -	\$ -	\$ -
29	Maitland MS	\$ -	\$ -	\$ -	\$ -	\$ -
30	Palm Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -

2019 - 2028 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
September 11, 2018

		Planned Fiscal Year 2024	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028
	Districtwide Capital					
	Capital Renewal Program	\$ 79,700,000	\$ 86,200,000	\$ 86,200,000	\$ 86,200,000	\$ 86,200,000
	Districtwide Construction	\$ 17,720,285	\$ 18,236,893	\$ 18,769,000	\$ 19,317,070	\$ 19,881,582
	Functional Equity	\$ 52,000,000	\$ -	\$ -	\$ -	\$ -
	Districtwide Painting	\$ 6,043,308	\$ 6,103,741	\$ 6,164,778	\$ 6,226,426	\$ 6,288,690
	Site Improvements	\$ 816,820	\$ 857,661	\$ 900,544	\$ 945,571	\$ 992,850
	CTE/Adult Education Center	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Districtwide Capital	\$ 156,280,413	\$ 111,398,295	\$ 112,034,323	\$ 112,689,068	\$ 113,363,123
	Comprehensive Needs					
	D/W Capital	\$ 100,000,000	\$ 85,000,000	\$ 60,000,000	\$ 60,000,000	\$ 60,000,000
	Strategic Plan	\$ -	\$ -	\$ -	\$ -	\$ -
2	Liberty MS	\$ -	\$ -	\$ -	\$ -	\$ -
4	Jackson MS	\$ -	\$ -	\$ -	\$ -	\$ -
6	Colonial Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
7	Ridgewood Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
8	Tildenville ES	\$ -	\$ -	\$ -	\$ -	\$ -
9	Bonneville ES	\$ -	\$ -	\$ -	\$ -	\$ -
10	Bay Meadows ES	\$ -	\$ -	\$ -	\$ -	\$ -
13	Sadler ES	\$ -	\$ -	\$ -	\$ -	\$ -
14	Union Park MS	\$ -	\$ -	\$ -	\$ -	\$ -
15	Apopka Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
17	Windermere ES	\$ -	\$ -	\$ -	\$ -	\$ -
19	Lockhart MS	\$ -	\$ -	\$ -	\$ -	\$ -
21	Robinswood MS	\$ -	\$ -	\$ -	\$ -	\$ -
22	College Park MS	\$ -	\$ -	\$ -	\$ -	\$ -
25	Shenandoah ES	\$ -	\$ -	\$ -	\$ -	\$ -
26	Killarney ES	\$ -	\$ -	\$ -	\$ -	\$ -
27	Metrowest ES	\$ -	\$ -	\$ -	\$ -	\$ -
28	Conway MS	\$ -	\$ -	\$ -	\$ -	\$ -
29	Maitland MS	\$ -	\$ -	\$ -	\$ -	\$ -
30	Palm Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -

2019 - 2028 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
September 11, 2018

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2019	2020	2021	2022	2023
31	Apopka MS	\$ -	\$ -	\$ -	\$ -	\$ -
33	Edgewater HS	\$ -	\$ -	\$ -	\$ -	\$ -
34	Discovery MS	\$ -	\$ -	\$ -	\$ -	\$ -
35	Winter Park Ninth	\$ -	\$ -	\$ -	\$ -	\$ -
36	University HS	\$ -	\$ -	\$ -	\$ -	\$ -
37	Walker MS	\$ -	\$ -	\$ -	\$ -	\$ -
38	Lake Sybelia ES	\$ -	\$ -	\$ -	\$ -	\$ -
39	Piedmont Lake MS	\$ -	\$ -	\$ -	\$ -	\$ -
40	Dr. Phillips Ninth G	\$ -	\$ -	\$ -	\$ -	\$ -
41	Rosemont ES	\$ -	\$ -	\$ -	\$ -	\$ -
42	Azalea Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
43	Hunters Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
44	Hunters Creek MS	\$ -	\$ -	\$ -	\$ -	\$ -
45	Waterbridge ES	\$ -	\$ -	\$ -	\$ -	\$ -
46	Chickasaw ES	\$ -	\$ -	\$ -	\$ -	\$ -
47	Orange Center ES	\$ -	\$ -	\$ -	\$ -	\$ -
48	Riverdale ES	\$ -	\$ -	\$ -	\$ -	\$ -
49	Gotha MS	\$ -	\$ -	\$ -	\$ -	\$ -
50	Westridge MS	\$ 47,556	\$ -	\$ -	\$ -	\$ -
51	Southwood ES	\$ -	\$ -	\$ -	\$ -	\$ -
52	Lakeville ES	\$ -	\$ -	\$ -	\$ -	\$ -
53	Pinewood ES	\$ -	\$ -	\$ -	\$ -	\$ -
54	Zellwood ES	\$ -	\$ -	\$ -	\$ -	\$ -
55	Memorial MS	\$ -	\$ -	\$ -	\$ -	\$ -
56	Cypress Springs ES	\$ -	\$ -	\$ -	\$ -	\$ -
57	Princeton ES	\$ -	\$ -	\$ -	\$ -	\$ -
58	Dr. Phillips HS	\$ 1,012,114	\$ -	\$ -	\$ -	\$ -
59	Rock Springs ES	\$ -	\$ -	\$ -	\$ -	\$ -
60	Aloma ES	\$ -	\$ -	\$ -	\$ -	\$ -
61	Spring Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -
62	Arbor Ridge ES	\$ -	\$ -	\$ -	\$ -	\$ -
63	Little River ES	\$ 730,325	\$ -	\$ -	\$ -	\$ -
64	Eccleston ES	\$ -	\$ -	\$ -	\$ -	\$ -
65	Acceleration Academy West	\$ 11,590,943	\$ 2,350,000	\$ -	\$ -	\$ -
66	Shingle Creek ES	\$ 89,780	\$ -	\$ -	\$ -	\$ -
67	Oak Ridge HS	\$ 714,311	\$ -	\$ -	\$ -	\$ -

2019 - 2028 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
September 11, 2018

		Planned Fiscal Year 2024	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028
31	Apopka MS	\$ -	\$ -	\$ -	\$ -	\$ -
33	Edgewater HS	\$ -	\$ -	\$ -	\$ -	\$ -
34	Discovery MS	\$ -	\$ -	\$ -	\$ -	\$ -
35	Winter Park Ninth	\$ -	\$ -	\$ -	\$ -	\$ -
36	University HS	\$ -	\$ -	\$ -	\$ -	\$ -
37	Walker MS	\$ -	\$ -	\$ -	\$ -	\$ -
38	Lake Sybelia ES	\$ -	\$ -	\$ -	\$ -	\$ -
39	Piedmont Lake MS	\$ -	\$ -	\$ -	\$ -	\$ -
40	Dr. Phillips Ninth G	\$ -	\$ -	\$ -	\$ -	\$ -
41	Rosemont ES	\$ -	\$ -	\$ -	\$ -	\$ -
42	Azalea Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
43	Hunters Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
44	Hunters Creek MS	\$ -	\$ -	\$ -	\$ -	\$ -
45	Waterbridge ES	\$ -	\$ -	\$ -	\$ -	\$ -
46	Chickasaw ES	\$ -	\$ -	\$ -	\$ -	\$ -
47	Orange Center ES	\$ -	\$ -	\$ -	\$ -	\$ -
48	Riverdale ES	\$ -	\$ -	\$ -	\$ -	\$ -
49	Gotha MS	\$ -	\$ -	\$ -	\$ -	\$ -
50	Westridge MS	\$ -	\$ -	\$ -	\$ -	\$ -
51	Southwood ES	\$ -	\$ -	\$ -	\$ -	\$ -
52	Lakeville ES	\$ -	\$ -	\$ -	\$ -	\$ -
53	Pinewood ES	\$ -	\$ -	\$ -	\$ -	\$ -
54	Zellwood ES	\$ -	\$ -	\$ -	\$ -	\$ -
55	Memorial MS	\$ -	\$ -	\$ -	\$ -	\$ -
56	Cypress Springs ES	\$ -	\$ -	\$ -	\$ -	\$ -
57	Princeton ES	\$ -	\$ -	\$ -	\$ -	\$ -
58	Dr. Phillips HS	\$ -	\$ -	\$ -	\$ -	\$ -
59	Rock Springs ES	\$ -	\$ -	\$ -	\$ -	\$ -
60	Aloma ES	\$ -	\$ -	\$ -	\$ -	\$ -
61	Spring Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -
62	Arbor Ridge ES	\$ -	\$ -	\$ -	\$ -	\$ -
63	Little River ES	\$ -	\$ -	\$ -	\$ -	\$ -
64	Eccleston ES	\$ -	\$ -	\$ -	\$ -	\$ -
65	Acceleration Academy West	\$ -	\$ -	\$ -	\$ -	\$ -
66	Shingle Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
67	Oak Ridge HS	\$ -	\$ -	\$ -	\$ -	\$ -

2019 - 2028 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
September 11, 2018

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2019	2020	2021	2022	2023
68	Dommerich ES	\$ -	\$ -	\$ -	\$ -	\$ -
69	Lancaster ES	\$ 39,371	\$ -	\$ -	\$ -	\$ -
70	Brookshire ES	\$ -	\$ -	\$ -	\$ -	\$ -
71	Lake Silver ES	\$ 402,009	\$ -	\$ -	\$ -	\$ -
72	Dr. Phillips ES	\$ 84,878	\$ -	\$ -	\$ -	\$ -
73	Ocoee ES	\$ 29,947	\$ -	\$ -	\$ -	\$ -
74	OCPs Academic Center for Excellence	\$ 2,034,418	\$ -	\$ -	\$ -	\$ -
75	Lake Weston ES	\$ 1,224,488	\$ -	\$ -	\$ -	\$ -
76	West Orange Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
77	Waterford ES	\$ 683,056	\$ -	\$ -	\$ -	\$ -
78	Cypress Creek HS	\$ 1,333,206	\$ -	\$ -	\$ -	\$ -
79	Pineloch ES	\$ 27,655	\$ -	\$ -	\$ -	\$ -
80	Lake Whitney ES	\$ 2,444,056	\$ -	\$ -	\$ -	\$ -
81	John Young ES	\$ 23,055	\$ -	\$ -	\$ -	\$ -
82	Clay Springs ES	\$ 1,381,335	\$ -	\$ -	\$ -	\$ -
83	Evans HS	\$ -	\$ -	\$ -	\$ -	\$ -
84	Lovell ES	\$ 64,918	\$ -	\$ -	\$ -	\$ -
85	Apopka ES	\$ 1,280,312	\$ -	\$ -	\$ -	\$ -
86	Wheatley ES	\$ -	\$ -	\$ -	\$ -	\$ -
87	Lockhart ES	\$ 692,388	\$ -	\$ -	\$ -	\$ -
88	Riverside ES	\$ 847,269	\$ -	\$ -	\$ -	\$ -
89	Dream Lake ES	\$ 770,229	\$ -	\$ -	\$ -	\$ -
90	Carver MS	\$ 1,538,954	\$ -	\$ -	\$ -	\$ -
91	Tangelo Park ES	\$ 57,365	\$ -	\$ -	\$ -	\$ -
92	Dover Shores ES	\$ 5,769,456	\$ -	\$ -	\$ -	\$ -
93	Sally Ride ES	\$ 5,068,882	\$ -	\$ -	\$ -	\$ -
94	Englewood ES	\$ 663,164	\$ -	\$ -	\$ -	\$ -
95	Audubon Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
96	Oak Hill ES	\$ 592,575	\$ -	\$ -	\$ -	\$ -
97	Washington Shores ES	\$ 193,802	\$ -	\$ -	\$ -	\$ -
98	Lake Como School	\$ 4,463,921	\$ -	\$ -	\$ -	\$ -
99	Hillcrest ES	\$ 3,376,725	\$ -	\$ -	\$ -	\$ -
100	Corner Lake MS	\$ 16,789,752	\$ -	\$ -	\$ -	\$ -
101	Fern Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
102	Rock Lake ES	\$ 1,141,578	\$ -	\$ -	\$ -	\$ -
103	Durrance ES	\$ -	\$ -	\$ -	\$ -	\$ -
104	Kaley ES	\$ -	\$ -	\$ -	\$ -	\$ -

2019 - 2028 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
September 11, 2018

		Planned Fiscal Year 2024	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028
68	Dommerich ES	\$ -	\$ -	\$ -	\$ -	\$ -
69	Lancaster ES	\$ -	\$ -	\$ -	\$ -	\$ -
70	Brookshire ES	\$ -	\$ -	\$ -	\$ -	\$ -
71	Lake Silver ES	\$ -	\$ -	\$ -	\$ -	\$ -
72	Dr. Phillips ES	\$ -	\$ -	\$ -	\$ -	\$ -
73	Ocoee ES	\$ -	\$ -	\$ -	\$ -	\$ -
74	OCPs Academic Center for Excellence	\$ -	\$ -	\$ -	\$ -	\$ -
75	Lake Weston ES	\$ -	\$ -	\$ -	\$ -	\$ -
76	West Orange Ninth GC	\$ -	\$ -	\$ -	\$ -	\$ -
77	Waterford ES	\$ -	\$ -	\$ -	\$ -	\$ -
78	Cypress Creek HS	\$ -	\$ -	\$ -	\$ -	\$ -
79	Pineloch ES	\$ -	\$ -	\$ -	\$ -	\$ -
80	Lake Whitney ES	\$ -	\$ -	\$ -	\$ -	\$ -
81	John Young ES	\$ -	\$ -	\$ -	\$ -	\$ -
82	Clay Springs ES	\$ -	\$ -	\$ -	\$ -	\$ -
83	Evans HS	\$ -	\$ -	\$ -	\$ -	\$ -
84	Lovell ES	\$ -	\$ -	\$ -	\$ -	\$ -
85	Apopka ES	\$ -	\$ -	\$ -	\$ -	\$ -
86	Wheatley ES	\$ -	\$ -	\$ -	\$ -	\$ -
87	Lockhart ES	\$ -	\$ -	\$ -	\$ -	\$ -
88	Riverside ES	\$ -	\$ -	\$ -	\$ -	\$ -
89	Dream Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -
90	Carver MS	\$ -	\$ -	\$ -	\$ -	\$ -
91	Tangelo Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
92	Dover Shores ES	\$ -	\$ -	\$ -	\$ -	\$ -
93	Sally Ride ES	\$ -	\$ -	\$ -	\$ -	\$ -
94	Englewood ES	\$ -	\$ -	\$ -	\$ -	\$ -
95	Audubon Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
96	Oak Hill ES	\$ -	\$ -	\$ -	\$ -	\$ -
97	Washington Shores ES	\$ -	\$ -	\$ -	\$ -	\$ -
98	Lake Como School	\$ -	\$ -	\$ -	\$ -	\$ -
99	Hillcrest ES	\$ -	\$ -	\$ -	\$ -	\$ -
100	Corner Lake MS	\$ -	\$ -	\$ -	\$ -	\$ -
101	Fern Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
102	Rock Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -
103	Durrance ES	\$ -	\$ -	\$ -	\$ -	\$ -
104	Kaley ES	\$ -	\$ -	\$ -	\$ -	\$ -

2019 - 2028 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
September 11, 2018

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2019	2020	2021	2022	2023
105	Union Park ES	\$ 3,961,258	\$ -	\$ -	\$ -	\$ -
106	Pine Hills ES	\$ 3,779,251	\$ -	\$ -	\$ -	\$ -
107	Hungerford Prep HS	\$ -	\$ -	\$ -	\$ -	\$ -
108	Southwest MS	\$ 24,436,466	\$ -	\$ -	\$ -	\$ -
109	Pine Castle ES	\$ -	\$ -	\$ -	\$ -	\$ -
110	Washington Shores PLC	\$ 1,107,799	\$ -	\$ -	\$ -	\$ -
111	Lake George ES	\$ 12,511,867	\$ -	\$ -	\$ -	\$ -
112	Cherokee	\$ 14,486,124	\$ -	\$ 858,516	\$ -	\$ -
113	Magnolia School	\$ 18,078,683	\$ -	\$ 1,071,429	\$ -	\$ -
114	Mollie Ray ES	\$ 857,166	\$ -	\$ -	\$ -	\$ -
115	Silver Star Center	\$ -	\$ -	\$ -	\$ -	\$ -
116	Sunrise ES	\$ 12,365,999	\$ -	\$ -	\$ -	\$ -
117	Ivey Lane ES	\$ 884,368	\$ -	\$ -	\$ -	\$ -
118	Lake Gem ES	\$ 16,362,306	\$ -	\$ -	\$ -	\$ -
119	Deerwood ES	\$ 21,491,531	\$ -	\$ -	\$ -	\$ -
120	Pershing/Pine Castle K8	\$ 30,651,570	\$ -	\$ -	\$ -	\$ -
121	Rolling Hills ES	\$ 18,721,399	\$ 1,200,000	\$ -	\$ -	\$ -
122	Meadow Woods ES	\$ 768,828	\$ -	\$ -	\$ -	\$ -
123	Ventura ES	\$ 1,475,049	\$ -	\$ -	\$ -	\$ -
124	Frangus ES	\$ 5,122,719	\$ -	\$ -	\$ -	\$ -
125	Winegard ES	\$ 19,967,843	\$ 1,225,000	\$ -	\$ -	\$ -
126	Clarcona ES	\$ -	\$ -	\$ -	\$ -	\$ -
127	Maxey ES	\$ 1,787,189	\$ -	\$ -	\$ -	\$ -
128	Pinar ES	\$ 17,743,365	\$ 1,050,000	\$ -	\$ -	\$ -
129	Hungerford ES	\$ 7,790,144	\$ -	\$ -	\$ -	\$ -
130	Hidden Oaks ES	\$ 3,356,242	\$ -	\$ -	\$ -	\$ -
131	Gateway	\$ 9,618,786	\$ -	\$ 570,055	\$ -	\$ -
132	Meadow Woods MS	\$ 2,411,852	\$ 20,554,000	\$ 2,150,000	\$ -	\$ -
133	Mid Florida Tech	\$ 6,250,000	\$ -	\$ 69,950,000	\$ 5,400,000	\$ -
134	Westside Tech	\$ 3,500,000	\$ 29,650,000	\$ -	\$ 3,350,000	\$ -
135	Winter Park Tech	\$ 3,000,000	\$ 24,450,000	\$ -	\$ 3,350,000	\$ -
136	Orlando Tech	\$ 3,000,000	\$ 18,650,000	\$ -	\$ 3,350,000	\$ -
	Total Comprehensive Needs	\$ 410,262,991	\$ 109,129,000	\$ 104,600,000	\$ 15,450,000	\$ 100,000,000

2019 - 2028 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
September 11, 2018

		Planned	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2024	2025	2026	2027	2028
105	Union Park ES	\$ -	\$ -	\$ -	\$ -	\$ -
106	Pine Hills ES	\$ -	\$ -	\$ -	\$ -	\$ -
107	Hungerford Prep HS	\$ -	\$ -	\$ -	\$ -	\$ -
108	Southwest MS	\$ -	\$ -	\$ -	\$ -	\$ -
109	Pine Castle ES	\$ -	\$ -	\$ -	\$ -	\$ -
110	Washington Shores PLC	\$ -	\$ -	\$ -	\$ -	\$ -
111	Lake George ES	\$ -	\$ -	\$ -	\$ -	\$ -
112	Cherokee	\$ -	\$ -	\$ -	\$ -	\$ -
113	Magnolia School	\$ -	\$ -	\$ -	\$ -	\$ -
114	Mollie Ray ES	\$ -	\$ -	\$ -	\$ -	\$ -
115	Silver Star Center	\$ -	\$ -	\$ -	\$ -	\$ -
116	Sunrise ES	\$ -	\$ -	\$ -	\$ -	\$ -
117	Ivey Lane ES	\$ -	\$ -	\$ -	\$ -	\$ -
118	Lake Gem ES	\$ -	\$ -	\$ -	\$ -	\$ -
119	Deerwood ES	\$ -	\$ -	\$ -	\$ -	\$ -
120	Pershing/Pine Castle K8	\$ -	\$ -	\$ -	\$ -	\$ -
121	Rolling Hills ES	\$ -	\$ -	\$ -	\$ -	\$ -
122	Meadow Woods ES	\$ -	\$ -	\$ -	\$ -	\$ -
123	Ventura ES	\$ -	\$ -	\$ -	\$ -	\$ -
124	Frangus ES	\$ -	\$ -	\$ -	\$ -	\$ -
125	Winegard ES	\$ -	\$ -	\$ -	\$ -	\$ -
126	Clarcona ES	\$ -	\$ -	\$ -	\$ -	\$ -
127	Maxey ES	\$ -	\$ -	\$ -	\$ -	\$ -
128	Pinar ES	\$ -	\$ -	\$ -	\$ -	\$ -
129	Hungerford ES	\$ -	\$ -	\$ -	\$ -	\$ -
130	Hidden Oaks ES	\$ -	\$ -	\$ -	\$ -	\$ -
131	Gateway	\$ -	\$ -	\$ -	\$ -	\$ -
132	Meadow Woods MS	\$ -	\$ -	\$ -	\$ -	\$ -
133	Mid Florida Tech	\$ -	\$ -	\$ -	\$ -	\$ -
134	Westside Tech	\$ -	\$ -	\$ -	\$ -	\$ -
135	Winter Park Tech	\$ -	\$ -	\$ -	\$ -	\$ -
136	Orlando Tech	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Comprehensive Needs	\$ 100,000,000	\$ 85,000,000	\$ 60,000,000	\$ 60,000,000	\$ 60,000,000

2019 - 2028 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
September 11, 2018

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2019	2020	2021	2022	2023
	Additional Schools					
	37-M-SW-4	32,575,363	-	-	-	-
	Eagle Creek ES	38,238	-	-	-	-
	Prairie Lakes ES	59,697	-	-	-	-
	Independence ES	42,284	-	-	-	-
	Timber Springs MS	1,248,374	-	-	-	-
	Windermere HS	3,058,911	-	-	-	-
	Millennia Gardens ES	479,473	-	-	-	-
	Wedgefield School	691,122	-	-	-	-
	Audubon Park School	4,715,457	-	-	-	-
	Bay Lake ES	883,916	-	-	-	-
	Westpointe ES	879,266	-	-	-	-
	Innovation MS	1,029,976	-	-	-	-
	85-E-W-4	22,920,000	1,370,000	-	-	-
	80-H-SW-4	5,836,273	-	103,640,000	5,400,000	-
	20-E-SW-4	22,723,020	1,370,000	-	-	-
	43-E-SE-2	-	-	250,000	1,550,000	25,910,000
	Laureate Park ES	880,478	-	-	-	-
	89-E-W-4	-	-	250,000	1,550,000	25,910,000
	65-M-W-4	-	350,000	2,650,000	41,590,000	2,350,000
	83-E-SE-2	2,000,000	22,290,000	-	-	-
	56-M-SE-2	-	-	-	-	-
	118-E-SW-5	1,800,000	22,490,000	-	-	-
	113-H-W-4	6,000,000	-	103,640,000	5,400,000	-
	50-H-SE-2	-	-	-	-	-
	134-E-N-7	-	-	-	-	-
	25-E-SW-4	22,340,388	-	-	-	-
	47-E-W-4	-	-	-	-	-
	49-E-W-4	22,551,988	-	-	-	-
	30-E-SE-3	-	250,000	1,550,000	25,360,000	-
	48-M-SW-4	-	-	-	-	350,000
	129-M-SE-2	-	-	350,000	2,650,000	46,280,000
	114-E-W-4	-	-	-	250,000	1,550,000
	68-E-SE-2	-	-	250,000	1,550,000	25,910,000
	115-M-W-4	-	-	-	-	-
	Total Additional Schools	\$ 152,754,223	\$ 48,120,000	\$ 212,580,000	\$ 85,300,000	\$ 128,260,000

2019 - 2028 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
September 11, 2018

		Planned Fiscal Year 2024	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028
	Additional Schools					
	37-M-SW-4	-	-	-	-	-
	Eagle Creek ES	-	-	-	-	-
	Prairie Lakes ES	-	-	-	-	-
	Independence ES	-	-	-	-	-
	Timber Springs MS	-	-	-	-	-
	Windermere HS	-	-	-	-	-
	Millennia Gardens ES	-	-	-	-	-
	Wedgefield School	-	-	-	-	-
	Audubon Park School	-	-	-	-	-
	Bay Lake ES	-	-	-	-	-
	Westpointe ES	-	-	-	-	-
	Innovation MS	-	-	-	-	-
	85-E-W-4	-	-	-	-	-
	80-H-SW-4	-	-	-	-	-
	20-E-SW-4	-	-	-	-	-
	43-E-SE-2	-	-	-	-	-
	Laureate Park ES	-	-	-	-	-
	89-E-W-4	-	-	-	-	-
	65-M-W-4	-	-	-	-	-
	83-E-SE-2	-	-	-	-	-
	56-M-SE-2	-	350,000	2,650,000	54,550,000	2,350,000
	118-E-SW-5	-	-	-	-	-
	113-H-W-4	-	-	-	-	-
	50-H-SE-2	500,000	5,500,000	128,630,000	5,400,000	-
	134-E-N-7	250,000	1,550,000	30,280,000	-	-
	25-E-SW-4	-	-	-	-	-
	47-E-W-4	-	250,000	1,550,000	31,890,000	-
	49-E-W-4	-	-	-	-	-
	30-E-SE-3	-	-	-	-	-
	48-M-SW-4	2,650,000	48,980,000	2,350,000	-	-
	129-M-SE-2	-	-	-	-	-
	114-E-W-4	27,300,000	-	-	-	-
	68-E-SE-2	-	-	-	-	-
	115-M-W-4	-	350,000	2,650,000	54,550,000	2,350,000
	Total Additional Schools	\$ 30,700,000	\$ 56,980,000	\$ 168,110,000	\$ 146,390,000	\$ 4,700,000

2019 - 2028 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
September 11, 2018

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2019	2020	2021	2022	2023
	Site Acquisition	\$ 62,319,675	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000
	Safety, Security & Environmental					
	Environmental Compliance	\$ 82,976	\$ 64,614	\$ 66,229	\$ 67,885	\$ 69,582
	Life - Safety ACFI	\$ 17,590,442	\$ 7,232,586	\$ 7,232,586	\$ 7,232,586	\$ 7,232,586
	Security Systems Project	\$ 4,068,351	\$ 1,640,000	\$ 1,640,000	\$ 1,681,000	\$ 1,723,025
	Total Safety, Security & Environmental	\$ 21,741,769	\$ 8,937,200	\$ 8,938,815	\$ 8,981,471	\$ 9,025,193
	Portables					
	Portable Leasing	\$ 12,000,000	\$ 12,120,000	\$ 12,241,200	\$ 12,363,612	\$ 12,487,248
	Portable Moves & Installations	\$ 21,671,478	\$ 11,000,000	\$ 11,110,000	\$ 11,221,100	\$ 11,333,311
	Total Portables	\$ 33,671,478	\$ 23,120,000	\$ 23,351,200	\$ 23,584,712	\$ 23,820,559
	Educational Technology					
	Technology Portfolio	\$ 5,733,647	\$ 5,089,561	\$ 5,216,800	\$ 5,347,220	\$ 5,480,901
	Digital Curriculum	\$ 58,820,943	\$ 75,932,725	\$ 61,064,147	\$ 33,340,300	\$ 32,306,719
	Total Educational Technology	\$ 64,554,590	\$ 81,022,286	\$ 66,280,947	\$ 38,687,520	\$ 37,787,619
	Charter Schools	\$ 6,369,348	\$ 6,432,000	\$ 6,464,160	\$ 6,496,481	\$ 6,528,963
	Buses & Equipment	\$ 26,584,692	\$ 15,239,145	\$ 16,102,199	\$ 16,722,335	\$ 17,506,367
	Ancillary Facilities	\$ 25,261,411	\$ -	\$ 46,500,000	\$ -	\$ 70,000,000

2019 - 2028 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
September 11, 2018

		Planned Fiscal Year 2024	Planned Fiscal Year 2025	Planned Fiscal Year 2026	Planned Fiscal Year 2027	Planned Fiscal Year 2028
	Site Acquisition	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000
	Safety, Security & Environmental					
	Environmental Compliance	\$ 71,322	\$ 73,105	\$ 74,932	\$ 76,806	\$ 78,726
	Life - Safety ACFI	\$ 7,232,586	\$ 7,232,586	\$ 7,232,586	\$ 7,232,586	\$ 7,232,586
	Security Systems Project	\$ 1,766,101	\$ 1,810,253	\$ 1,855,509	\$ 1,901,897	\$ 1,949,445
	Total Safety, Security & Environmental	\$ 9,070,008	\$ 9,115,944	\$ 9,163,028	\$ 9,211,289	\$ 9,260,757
	Portables					
	Portable Leasing	\$ 12,612,121	\$ 12,738,242	\$ 12,865,624	\$ 12,994,280	\$ 13,124,223
	Portable Moves & Installations	\$ 11,446,644	\$ 11,561,111	\$ 11,676,722	\$ 11,793,489	\$ 11,911,424
	Total Portables	\$ 24,058,765	\$ 24,299,352	\$ 24,542,346	\$ 24,787,769	\$ 25,035,647
	Educational Technology					
	Technology Portfolio	\$ 5,617,923	\$ 5,758,371	\$ 5,902,330	\$ 6,049,889	\$ 6,201,136
	Digital Curriculum	\$ 33,114,387	\$ 33,942,246	\$ 34,790,803	\$ 35,660,573	\$ 36,552,087
	Total Educational Technology	\$ 38,732,310	\$ 39,700,618	\$ 40,693,133	\$ 41,710,461	\$ 42,753,223
	Charter Schools	\$ 6,561,608	\$ 6,594,416	\$ 6,627,388	\$ 6,660,525	\$ 6,693,828
	Buses & Equipment	\$ 18,329,656	\$ 19,029,326	\$ 19,908,750	\$ 20,306,925	\$ 20,713,063
	Ancillary Facilities	\$ -	\$ -	\$ -	\$ -	\$ -

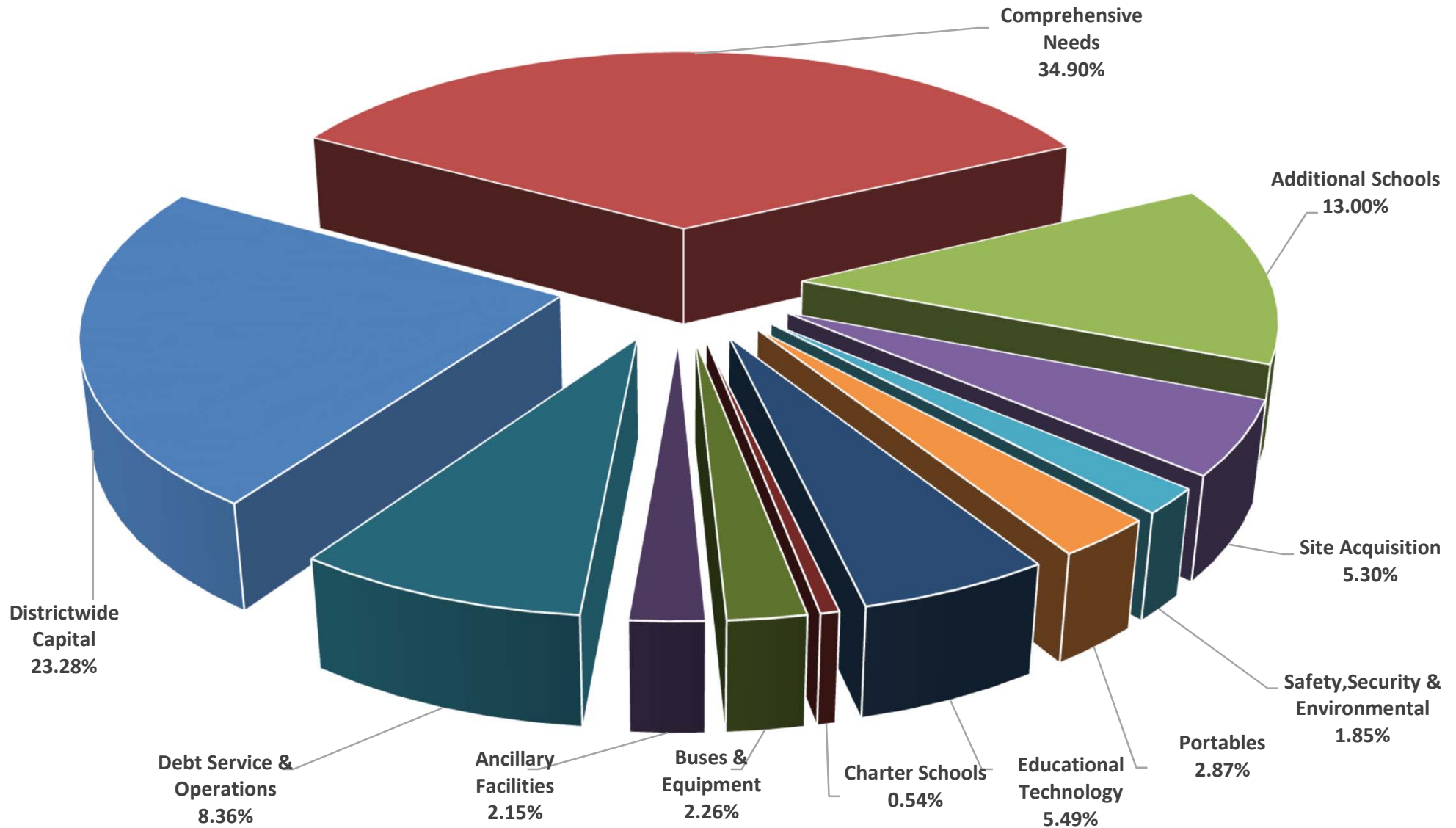
2019 - 2028 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
September 11, 2018

		Adopted	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2019	2020	2021	2022	2023
	Debt Service & Operations					
	COPs Payment & Rate Stabilization	\$ 87,636,969	\$ 88,324,512	\$ 88,319,001	\$ 88,327,656	\$ 89,734,960
	Maintenance Transfer and Transfers Out	\$ 2,395,334	\$ -	\$ -	\$ -	\$ -
	OCPS Project Management	\$ 8,187,068	\$ 8,397,346	\$ 8,614,155	\$ 8,837,744	\$ 9,014,499
	Total Debt Service & Operations	\$ 98,219,372	\$ 96,721,857	\$ 96,933,156	\$ 97,165,400	\$ 98,749,459
	Reserves					
	Contingency Reserve	\$ 20,659,169	\$ 21,549,787	\$ 22,721,832	\$ 23,918,515	\$ 25,124,746
	Capital Renewal	\$ 49,781,329	\$ 55,474,691	\$ 65,835,814	\$ 70,448,179	\$ 79,385,063
	Future Project Reserve	\$ 612,475,936	\$ 619,034,372	\$ 426,619,324	\$ 508,210,678	\$ 393,625,531
	Total Reserves	\$ 682,916,434	\$ 696,058,851	\$ 515,176,969	\$ 602,577,372	\$ 498,135,340
	Total Appropriations & Reserves	\$ 1,858,305,493	\$ 1,197,785,998	\$ 1,219,583,780	\$ 1,042,962,171	\$ 1,140,493,621

2019 - 2028 FISCAL YEARS CAPITAL APPROPRIATIONS PROJECTIONS
September 11, 2018

		Planned	Planned	Planned	Planned	Planned
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2024	2025	2026	2027	2028
	Debt Service & Operations					
	COPs Payment & Rate Stabilization	\$ 86,435,694	\$ 88,740,154	\$ 89,829,600	\$ 89,810,850	\$ 88,683,100
	Maintenance Transfer and Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
	OCPS Project Management	\$ 9,194,789	\$ 9,378,685	\$ 9,566,258	\$ 9,749,081	\$ 9,935,559
	Total Debt Service & Operations	\$ 95,630,483	\$ 98,118,839	\$ 99,395,858	\$ 99,559,931	\$ 98,618,659
	Reserves					
	Contingency Reserve	\$ 26,383,738	\$ 26,647,575	\$ 26,914,051	\$ 27,183,191	\$ 27,455,023
	Capital Renewal	\$ 84,715,933	\$ 90,444,481	\$ 98,047,429	\$ -	\$ -
	Future Project Reserve	\$ 428,076,736	\$ 492,294,372	\$ 324,596,884	\$ 137,295,816	\$ 92,888,042
	Total Reserves	\$ 539,176,406	\$ 609,386,429	\$ 449,558,364	\$ 164,479,007	\$ 120,343,065
	Total Appropriations & Reserves	\$ 1,025,539,649	\$ 1,066,623,218	\$ 997,033,190	\$ 692,794,975	\$ 508,481,364

Capital Appropriations 2018-2019



Debt Service Funds

FY 19 Budget

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

Debt Service Funds

Adopted Budget

FY 18-19

	FY15-16 Actual Results	FY16-17 Actual Results	FY17-18 Adopted Budget	FY17-18 Projected Results	FY18-19 Adopted Budget
<u>Revenue</u>					
Federal	1,663,538	1,667,117	1,789,713	1,668,907	1,789,713
State CO & DS	4,131,615	3,372,885	2,990,510	2,938,707	927,410
Interest	3,471,790	(708,845)		2,183,053	
Proceeds from COPs	327,295,000			167,681,829	
Premiums on Refunding Debt Issued	36,642,567			30,393,887	
Refunding Bonds Issued	(368,881,578)			(195,954,014)	
Trsfer from Capital to Rate Stabilization			500,000	500,000	500,000
Transfer from Capital	111,286,595	83,936,657	91,715,043	91,715,043	87,136,969
Total Revenue	115,609,526	88,267,814	96,995,266	101,127,412	90,354,092
Beginning Fund Balance	106,323,978	127,033,079	124,953,219	124,010,245	132,178,536
TOTAL	221,933,504	215,300,893	221,948,485	225,137,656	222,532,629
<u>Appropriations</u>					
Principal	37,864,482	43,227,865	46,763,258	40,992,000	47,634,788
Interest	55,526,898	47,610,350	46,132,744	45,652,547	43,566,076
Dues and Fees	1,509,045	452,433	1,626,500	6,314,573	1,440,500
Arbitrage Rebate					
Other Expenses					
Transfer to Debt Service					
Transfer to Capital					
Total Appropriations	94,900,426	91,290,648	94,522,503	92,959,120	92,641,364
Ending Fund Balance	127,033,079	124,010,245	127,425,982	132,178,536	129,891,265
TOTAL	221,933,504	215,300,893	221,948,485	225,137,656	222,532,629

Special Revenue Funds

Federal Grants

FY 19 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 FY19 federal grants at the time of preparation of this document, but it is anticipated that the FY19 awards will be approximately the same as FY18.

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 18-19

Project Description	FY 15-16 Actual Results	FY 16-17 Actual Results	FY 17-18 Projected Results	FY 18-19 Adopted Budget
Pell Grant	3,035,456	2,967,433	3,084,332	
Other Misc Federal Direct	6,399,347	4,001,828	1,314,451	
Vocational Education Acts	2,499,113	2,427,484	2,390,074	
Workforce Investment Act	240,962	245,153	264,611	
Improving Teacher Quality Title II	7,004,227	5,155,430	5,575,594	
Individuals with Disabilities Education Act	39,805,747	41,007,080	42,947,885	
Elementary & Secondary Education Act, Title I	62,310,352	63,326,342	62,195,199	
Adult General Education	1,884,858	1,795,613	2,049,840	
Cuban Haitian Refugee Program	455,484	378,281	99,515	
English Language Acquisition, Title III	2,719,396	3,863,451	4,705,837	
Charter Schools - Title V	473,295	835,944	1,383,163	
Other Federal Through State/Local	2,450,495	1,648,407	1,446,710	
Totals	129,278,732	127,652,446	127,457,211	0

Special Revenue Funds

American Recovery and Reinvestment Act

Funds FY 19 Budget

Special Revenue Funds – American Recovery and Reinvestment Act (ARRA) funds are used to account for federal dollars legally restricted in accordance with the Act. These funds include the State Fiscal Stabilization Funds used to support the normal operating expenditures for both the K-12 schools and the workforce education schools of the district. Also included in these funds are federal dollars used to augment the Title I and IDEA entitlement grants of the district. No new dollars are anticipated in the future from this source.

American Recovery and Reinvestment Act Funds

Adopted Budget

FY 18-19

Project Description	FY 15-16 Actual Results	FY 16-17 Actual Results	FY 17-18 Projected Results	FY 18-19 Adopted Budget
State Fiscal Stabilization Funds - Race To The Top Elementary & Secondary Education Act, Title I - Stimulus	799,761			
Totals	799,761	0	0	0

Special Revenue Funds

School Food Service Program

FY 19 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 40,900,000 equivalent meals.

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

The School Food Service Program is self-supporting and receives no subsidy from the District's General Fund. For FY19 the lunch prices are \$1.90 for elementary students and \$2.75 for all secondary students. The adult lunch price is \$3.75. The price for breakfast is \$1.35 for elementary and \$1.75 for secondary students and \$2.75 for adults.

Revenue Source	FY 17-18 Price	FY 18-19 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 18-19

	FY15-16 Actual Results	FY16-17 Actual Results	FY17-18 Adopted Budget	FY17-18 Projected Results	FY18-19 Adopted Budget
<u>Revenue</u>					
Federal					
Lunch Reimbursement	53,291,546	55,185,018	59,959,736	63,006,923	65,527,199
Breakfast Reimbursement	17,619,867	18,246,609	21,177,609	21,740,404	22,392,616
After School Snack Reimbursement	1,994,479	2,290,806	2,761,092	2,559,403	3,066,000
Supper Reimbursement	4,746,910	6,078,042	7,362,331	7,689,238	9,227,085
USDA Commodities	9,360,168	10,340,163	7,526,413	9,880,299	7,831,622
Miscellaneous	452,110	414,887	250,000	406,421	0
State					
Breakfast Supplement	527,730	562,734	513,511	563,839	621,321
School Lunch Supplement	661,825	642,531	681,723	668,710	685,211
Miscellaneous State Supplement	0		0	0	
Local					
Lunch Sales	5,445,694	5,720,247	7,944,626	4,940,471	5,928,565
Breakfast Sales	538,147	556,609	690,549	577,316	720,366
A la carte, Contract, Adult	4,475,679	4,446,961	5,536,810	3,938,172	4,283,677
Interest	210,949	21,148	0	486,351	0
Miscellaneous	165,535	177,623	2,362,158	193,512	288,311
Total Revenue	99,490,638	104,683,377	116,766,558	116,651,058	120,571,974
Beginning Fund Balance	20,207,273	29,339,851	39,199,292	39,199,292	49,385,212
TOTAL	119,697,911	134,023,229	155,965,850	155,850,351	169,957,186
<u>Appropriations</u>					
Salaries	24,354,574	26,326,061	29,255,319	29,670,086	30,856,889
Employee Benefits	14,759,636	15,365,991	16,098,108	16,276,824	16,602,361
Purchased Services	2,050,161	2,829,731	3,296,592	3,839,404	3,644,321
Energy Services	1,085,810	1,059,260	1,227,351	1,218,222	1,365,221
Supplies	44,820,356	45,716,181	47,480,806	48,921,000	51,856,260
Equipment	1,015,619	1,900,757	23,800,000	4,675,315	15,642,385
Other Expenses	2,271,903	1,625,956	2,815,295	1,864,287	1,901,573
Total Appropriations	90,358,060	94,823,936	123,973,471	106,465,138	121,869,010
Profit/(Loss)	9,132,578	9,859,441	(7,206,913)	10,185,920	(1,297,036)
Ending Fund Balance	29,339,851	39,199,292	31,992,379	49,385,212	48,088,177
TOTAL	119,697,911	134,023,229	155,965,850	155,850,351	169,957,186

Internal Service Funds

Employee Benefit Trust Fund

FY 19 Budget

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

The operating revenues of the Employee Benefit Trust Fund are provided by the School Board, employees, and retiree premium payments. The rates for FY19 for the various health plans remains the same. There is no change to board contributions, employee-only premiums and dependent coverage. The district continues to offer a local area network basic plan, a health reimbursement account, along with the network premium plan. Operating expenses include medical claims payments and charges for services provided for the operation of the School Board of Orange County, Florida Employee Benefit Trust.

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

Employee Benefit Trust Fund

Adopted Budget

FY 18-19

	FY 15-16 Actual Results	FY 16-17 Actual Results	FY 17-18 Adopted Budget	FY 17-18 Projected Results	FY 18-19 Adopted Budget
<u>Revenue</u>					
Contributions	195,703,280	198,529,482	210,070,521	207,535,649	210,070,521
Interest Earnings	1,570,778	(123,234)	727,673	2,046,849	2,000,000
Miscellaneous					
Transfers In					
Total Revenue	197,274,058	198,406,248	210,798,194	209,582,497	212,070,521
Beginning Retained Earnings	65,852,924	72,878,123	80,707,528	80,707,528	73,598,284
TOTAL	263,126,982	271,284,371	291,505,722	290,290,025	285,668,805
<u>Appropriations</u>					
Salaries	384,305	430,401	445,244	453,728	455,057
Employee Benefits	175,713	226,118	262,528	227,627	266,176
Purchased Services	10,176,954	9,565,723	10,944,545	9,875,002	10,944,545
Materials & Supplies	3,935		20,000		
Loan Repayment					
Capital Outlay					
Claims Payments	179,507,951	180,354,602	199,125,976	206,135,383	205,991,001
Total Appropriations	190,248,859	190,576,843	210,798,294	216,691,741	217,656,779
Ending Retained Earnings	72,878,123	80,707,528	80,707,428	73,598,284	68,012,026
TOTAL	263,126,982	271,284,371	291,505,722	290,290,025	285,668,805

Internal Service Funds

Property Casualty Loss Fund

FY 19 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 FY19 budget reflects an increase in revenue which is based upon an increase in estimated claims as determined by an actuary. The district's property insurance coverage includes wind storm coverage of \$50 million and total coverage at \$110 million. Operating expenses include payments for property, liability and worker's compensation claims.

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

Property Casualty Loss Fund

Adopted Budget

FY 18-19

	FY 15-16 Actual Results	FY 16-17 Actual Results	FY 17-18 Adopted Budget	FY 17-18 Projected Results	FY 18-19 Adopted Budget
<u>Revenue</u>					
School Board Contributions	10,553,223	7,771,227	7,312,359	6,063,020	9,799,961
Other Operating Revenues					
Interest Earnings	487,551	51,681	200,000	736,423	691,000
Insurance Loss Recovery	92,040	125,339	75,000	55,768	75,000
Transfers In (General Fund)					
Gain/(Loss) on Sale of Investments					
Total Revenue	11,132,813	7,948,247	7,587,359	6,855,211	10,565,961
Designated R.E. for Catastrophic Losses	7,000,000	7,000,000	7,000,000	7,000,000	10,000,000
Undesignated Retained Earnings	17,775,102	23,034,864	24,258,652	24,258,651	21,904,397
Beginning Retained Earnings	24,775,102	30,034,864	31,258,652	31,258,651	31,904,397
TOTAL	35,907,915	37,983,111	38,846,011	38,113,862	42,470,358
<u>Appropriations</u>					
Purchased Services	5,592	16,071	47,529	4,623	33,573
Claims Payments	5,867,460	6,708,389	7,834,971	9,204,843	7,791,993
Total Appropriations	5,873,051	6,724,460	7,882,500	9,209,466	7,825,566
Adjustments To Retained Earnings					
Net Income or (Loss)	5,259,762	1,223,788	(295,141)	(2,354,255)	2,740,395
Adjustments (Claim Reserve)					
Adjustment (Catastrophic Losses)			(2,400,000)		
Adjustments To Retained Earnings	5,259,762	1,223,788	(2,695,141)	(2,354,255)	2,740,395
Designated R.E. for Catastrophic Losses	7,000,000	7,000,000	7,000,000	7,000,000	10,000,000
Undesignated Retained Earnings	23,034,864	24,258,652	23,963,511	21,904,397	24,644,792
Ending Retained Earnings	30,034,864	31,258,652	30,963,511	28,904,397	34,644,792
TOTAL	35,907,915	37,983,111	38,846,011	38,113,862	42,470,358

Internal Service Funds

Printing Services Fund

FY 19 Budget

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

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

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

Printing Services

Adopted Budget

FY 18-19

	FY 15-16 Actual Results	FY 16-17 Actual Results	FY 17-18 Adopted Budget	FY 17-18 Projected Results	FY 18-19 Adopted Budget
<u>Revenue</u>					
Service Charges	2,274,056	2,452,105	2,491,458	2,296,547	2,740,604
District-Wide Copier Program	3,176,795	3,838,386	4,938,386	3,687,478	5,432,225
Interest Earnings	264	1,045		1,935	1,935
Other Miscellaneous Local Sources		31,721			
Gain/(Loss) on Sale of Assets		30,653		(19,414)	
Total Revenue	5,451,115	6,353,910	7,429,845	5,966,546	8,174,764
Beginning Retained Earnings	152,304	(89,180)	15,846	15,846	158,267
TOTAL	5,603,419	6,264,729	7,445,691	5,982,392	8,333,031
<u>Appropriations</u>					
Salaries	457,752	549,686	600,579	522,447	605,709
Benefits	188,103	234,232	236,572	202,387	240,031
Purchased Services	1,443,247	961,430	1,438,754	690,927	1,582,629
District-Wide Copier Program	3,259,009	4,188,564	4,500,000	4,150,398	4,950,000
Energy Services	85,000	48,180	48,180	45,996	52,998
Materials & Supplies	247,806	247,716	292,878	167,583	322,166
Capital Outlay	13,828	5,911	30,000	36,515	30,000
Depreciation	8,252	13,165	15,000	7,873	15,000
Other Expenses					
Transfers (In)/Out					
Investment in Capital Asset	(10,397)				
Total Appropriations	5,692,599	6,248,883	7,161,963	5,824,126	7,798,532
Adjustments To Retained Earnings					
Net Income or (Loss)	(241,484)	105,026	267,882	142,420	376,232
Depreciation on Fixed Assets					
Adjustments To Retained Earnings	(241,484)	105,026	267,882	142,420	376,232
Ending Retained Earnings	(89,180)	15,846	283,728	158,267	534,499
TOTAL	5,603,419	6,264,729	7,445,691	5,982,392	8,333,031