



2006 – 2007

Orange County Public Schools

Tentative Summary Budget

**Orange County Public Schools
TENTATIVE BUDGET SUMMARY
Fiscal Year 2006-07**

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INTERNAL MONITORING REPORT

CATEGORY: EXECUTIVE LIMITATIONS
POLICY: FINANCIAL PLANNING/BUDGETING

This report constitutes my assurance that, as reasonably interpreted, this policy has not been violated and that the data submitted below are accurate as of this date, July 31, 2006.

Ronald Blocker, Superintendent

GLOBAL POLICY PROHIBITION: "Financial planning for any fiscal year or the remaining part of any fiscal year shall not deviate materially from the board's Ends priorities, risk fiscal jeopardy, or fail to be derived from a multi-year plan."

REPORT: The board's Ends policy mandates that *"each student will acquire the skills, attitudes and knowledge necessary to reach full potential"*.

Students will achieve academically at levels commensurate with challenging and yearly individual learning goals.

2.1 Students will demonstrate the ability to think independently.

Accordingly, students will:

- 2.1.1 Demonstrate and apply critical thinking using research, creativity, analysis, synthesis and evaluation of information
- 2.1.2 Apply their learning to real life situations appropriate to age levels

2.2 Students will master academic skills in core areas

Students will:

- 2.2.1 Be literate
 - 2.2.1.1 Read at or above grade level by age nine
 - 2.2.1.2 Read a variety of texts with fluency and comprehension appropriate to the materials
 - 2.2.1.3 Demonstrate an aesthetic appreciation of literature
- 2.2.2 Communicate effectively and fluently, both orally and in writing
- 2.2.3 Use mathematical and scientific concepts to solve problems
- 2.2.4 Have knowledge of current events in the context of American and world history
- 2.2.5 Use the humanities and the fine arts for exploration, communication and self expression:
 - Music
 - Theatre Arts
 - Visual Arts
 - Philosophy

My reasonable interpretation is that an operating budget that is focused on the board's Ends priorities will allocate the vast majority of money to the schools, where students are impacted most directly. In addition the data provided should cover several fiscal years so trends can be identified.

Percent allocated	FY02-03 Actual	FY03-04 Actual	FY04-05 Actual	FY05-06 Proj. Results	FY06-07 Tentative
Schools	85.14	86.07	86.83	86.66	86.88
Trans/Maint.	7.59	6.75	6.93	7.07	6.55
Departments	7.27	7.18	6.24	6.27	6.57

More specifically the board's Ends priorities require an analysis of how instructional resources are used. The measure to be utilized is the number and percent of instructional staff assigned to teach academic skills in core areas.

Academic Core Areas	FY06 1 st Quarter	FY07 1 st Quarter
# of Teachers	9,284	9,409
Percentage	89.0	89.3

POLICY PROHIBITION (1): Budgeting is unacceptable that “contains too little information to enable credible projection of revenues and expenses and fails to disclose planning assumptions”.

REPORT: Budgeting categories and processes are similar to previous years. Projections of major revenue sources are consistent with the official state calculations. Miscellaneous revenues are limited to those which are discretionary and for which a specific history exists. Projection of expenditures are based on specific costs where known and on projections based on a review of three years of history where applicable. The major unit cost variables are a reduction in other benefit costs of 16.7%, a 3.96% increase in K-12 student enrollment, 7.1% increase in fuel costs, 30.8% increase in utilities, 4.0% increase in health insurance, a 26% increase in FRS contributions and an 187% increase in property insurance costs. In addition, the Board has allocated \$62 million for employee compensation.

POLICY PROHIBITION (2): Budgeting is unacceptable that “provides for less than 1.5% of recurring operating revenues in a contingency fund to be used only for fiscal emergencies”.

REPORT: The operating budget contingency fund has been established at \$38,320,961, which is 3.00% of the recurring revenue estimate of \$1,277,365,380.

POLICY PROHIBITION (3): Budgeting is unacceptable that “permits funding recurring General Fund expenditures with non-recurring General Fund revenues”.

REPORT: The operating budget contains no recurring expenditures from non-recurring revenues. The FY07 tentative operating budget contains an estimated \$7,922,620 in non-recurring expenditures from non-recurring revenues. These funds are used for such non-recurring purposes as specific training requests, one year transition funds, specific equipment requests and certain pilot projects whose funding is limited to two successive years from this source.

POLICY PROHIBITION (4): Budgeting is unacceptable that “**fails to estimate financial condition of the general fund in subsequent years**”.

REPORT: The operating budget fiscal forecast for FY08 will reflect a balanced budget. The planning assumptions include a 3% increase in revenue per student and a 3% increase in costs per student for the schools, departments and areas.

POLICY PROHIBITION (5): Budgeting is unacceptable that “**fails to phase in a 10% contingency fund within the Capital Improvement Tax Fund to be fully funded by no later than fiscal year 2002-2003.**”

REPORT: The FY07 capital budget contingency fund has been established at \$13,162,383 which is 10.0% of the property tax revenue estimate of \$131,623,835.

POLICY PROHIBITION (6): Budgeting is unacceptable that “**fails to disclose that recurring expenditures are funded from non-recurring project funds within the Special Revenue-Other Fund.**”

REPORT: There are no instances where non-recurring entitlement grant funds are being used for recurring purposes.

POLICY PROHIBITION (7): Budgeting is unacceptable that “**fails to budget in the General Fund for preventive maintenance and in the Capital Fund for building system replacement scheduled in compliance with the Executive Limitation on Facilities.**”

REPORT: The General Fund contains \$34,359,651 for emergency and preventative maintenance. The Capital Fund contains \$44,811,030 for capital renewal.

POLICY PROHIBITION (8): Budgeting is unacceptable that “**fails to include a summary in a form that is easily understandable to the board and the community.**”

REPORT: The succeeding pages of this document are designed to meet this requirement.

POLICY PROHIBITION (9): Budgeting is unacceptable that “**fails to provide adequate and reasonable budget support for board development and other governance priorities, including the costs of fiscal audits, board and committee meetings, board memberships and district legal fees.**”

REPORT: The General Fund contains \$227,000 for the District’s external audit and \$162,550 for the District’s audit of the schools’ internal funds, \$40,000 for the intangible property inventory validation and \$621,809 for the operation of the Internal Audit Department. In addition, the General Fund contains \$504,887 for outside legal assistance. The School Board’s operations and development budget is at the same level as the prior year.

Orange County Public Schools **MEMO**

July 31, 2006

TO: Ronald Blocker, Superintendent
FROM: Henry R. Boekhoff, Chief Financial Officer
SUBJECT: AGENDA ITEM: Request Adoption of Millage to Support the 2006-07 Tentative Budget (Public Hearing)

BACKGROUND:

Section 200.065(2)(d), Florida Statutes, requires each School Board to publicly advertise its intent to adopt a Tentative Budget for the current fiscal year, and to conduct a public hearing on the budget within five days subsequent to such advertisement.

Following such hearing, the School Board must adopt the total millage required for support of the budget, adopt a Tentative Budget, set the date for a final public hearing and advise the Property Appraiser immediately of the proposed millage and the date of final public hearing. The Property Appraiser must then notify each property owner in the county of the proposed millage and the date on which the School Board will take action to levy the millage.

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 8.86%.

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 2006-07 fiscal year. For informational purposes the proposed millage is contrasted with the millage levied for the 2005-06 fiscal year.

	2005-06	2006-07
Required Local Effort	5.510	4.954
Basic Discretionary	.510	.510
Supplementary Discretionary	.250	.205
Capital Improvement	1.500	1.500
Total	7.761	7.169

FISCAL IMPACT STATEMENT:

Authorizes millage levies for the 2006-07 fiscal year as presented contingent on final approval after the September 12, 2006, public hearing.

RECOMMENDED RESOLUTION:

WHEREAS Section 200.065(2)(d), Florida Statutes, requires that the School Board adopt a proposed millage for funding the tentative budget, and notify the Property Appraiser of its action; and

WHEREAS the 2006-07 tentative budget is based upon a total millage of 7.169 mills, which exceeds the rolled-back rate by 8.86% as computed pursuant to Section 200.065(1), Florida Statutes;

NOW, THEREFORE, BE IT RESOLVED by the School Board of Orange County, Florida, that the Board does hereby adopt the following proposed millage to support the tentative budget for the 2006-07 fiscal year:

Required Local Effort	4.954
Basic Discretionary	.510
Supplemental Discretionary	.205
Capital Improvement	1.500
Total	7.169

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:

Henry R. Boekhoff, Chief Financial Officer

Description	FY07	FY06	FY05	FY04	FY03
Tax Roll	\$92,367,603,422	\$75,161,870,865	\$67,411,036,293	\$62,138,121,768	\$58,905,228,497
Growth	\$3,538,182,438	2,321,101,133	2,245,581,129	1,771,299,159	1,998,883,803

Calculation of the Roll-Back Rate

4	Current Year Gross Taxable Value	\$92,367,603,422	\$75,161,870,865	\$67,411,036,293	\$62,138,121,768	\$58,905,228,497
5	Current Year New Taxable Value	3,538,182,438	2,321,101,133	2,245,581,129	1,771,299,159	1,998,883,803
6	Current Year Adjustable Taxable Value (4) - (5)	88,829,420,984	72,840,769,732	65,165,455,164	60,366,822,609	56,906,344,694
7	Prior Year Gross Taxable Value (From Prior Year DR-403)	75,373,932,205	67,226,555,077	62,476,680,684	58,636,946,671	56,176,731,967

PRIOR YEAR MILLAGE LEVY

8	Required Local Effort	5.501	5.397	5.742	5.724	5.778
	Discretionary	0.510	0.510	0.510	0.510	0.510
	Additional Discretionary	0.250	0.136	0.136	0.144	0.144
	Capital Outlay	1.500	1.500	1.500	1.500	2.000
		7.761	7.540	7.888	7.878	8.432
9		2.260	2.143	2.146	2.154	2.654

PRIOR YEAR AD VALOREM PROCEEDS (4)X(5)

10	Required Local Effort	\$414,632,001	\$362,821,718	\$358,741,100	\$335,637,883	\$324,589,157
	Discretionary	38,440,705	34,285,543	31,863,107	29,904,843	28,650,133
	Additional Discretionary	18,843,483	8,941,132	8,496,829	8,443,720	8,089,449
	Capital Outlay	113,060,898	100,839,833	93,715,021	87,955,420	112,353,464
12		584,977,088	506,888,225	492,816,057	461,941,866	473,682,204
11		\$170,345,087	\$144,066,508	\$134,074,957	\$126,303,983	\$149,093,047

CURRENT YEAR ROLLED-BACK RATE (6)/(3)

13	Required Local Effort	4.6677	4.9810	5.5051	5.5600	5.7039
	Discretionary	0.4327	0.4707	0.4890	0.4954	0.5035
	Additional Discretionary	0.2121	0.1227	0.1304	0.1399	0.1422
	Capital Outlay	1.2728	1.3844	1.4381	1.4570	1.9744
		6.5854	6.9589	7.5625	7.6522	8.3239
14		1.9177	1.9778	2.0575	2.0923	2.6200

CURRENT YEAR PROPOSED MILLAGE

15	Required Local Effort	4.954	5.501	5.397	5.742	5.724
	Discretionary	0.51	0.510	0.510	0.510	0.510
	Additional Discretionary	0.205	0.250	0.133	0.136	0.144
	Capital Outlay	1.500	1.500	1.500	1.500	1.500
	6.0400	<u>7.169</u>	<u>7.761</u>	<u>7.540</u>	<u>7.888</u>	<u>7.878</u>
16		2.215	2.260	2.143	2.146	2.154
	CURRENT YEAR PROPOSED RATE CHANGE AS A % OF ROLLED-BACK RATE		(8)-(7)/(7)			
20	Required Local Effort	6.13%	10.44%	-1.96%	3.27%	0.35%
	Discretionary	17.85%	8.35%	4.30%	2.95%	1.30%
	Additional Discretionary	-3.36%	103.67%	2.00%	-2.77%	1.30%
	Capital Outlay	17.85%	8.35%	4.30%	2.95%	-24.03%
21		<u>8.86%</u>	<u>11.53%</u>	<u>-0.30%</u>	<u>3.08%</u>	<u>-5.36%</u>

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

CURRENT YEAR PROPOSED AD VALOREM PROCEEDS (3)X(8)

17	Required Local Effort	\$457,589,107	\$413,465,452	\$363,817,363	\$356,797,095	\$337,173,528
	Discretionary	47,107,478	38,332,554	34,379,629	31,690,442	30,041,667
	Additional Discretionary	18,935,359	18,790,468	8,965,668	8,450,785	8,482,353
	Capital Outlay	138,551,405	112,742,806	101,116,554	93,207,183	88,357,843
19	Total	<u>662,183,349</u>	<u>583,331,280</u>	<u>508,279,214</u>	<u>490,145,505</u>	<u>464,055,390</u>
18		<u>\$204,594,242</u>	<u>\$169,865,828</u>	<u>\$144,461,851</u>	<u>\$133,348,409</u>	<u>\$126,881,862</u>

Orange County Public Schools **MEMO**

July 31, 2006

TO: Ronald Blocker, Superintendent

FROM: Henry R. Boekhoff, Chief Financial Officer

SUBJECT: AGENDA ITEM: Adoption of the 2006-07 Tentative Budget and Establishment of Date for Final Public Hearing (Public Hearing)

BACKGROUND

Each School Board is required, after conducting a public hearing and after adopting a tentative millage rate, to annually adopt a Tentative Budget. This action must take place within 34 days following certification of taxable value by the Property Appraiser or July 1, which ever occurs later.

The tentative budget reflects a 1.5 mil levy for the Capital Budget in keeping with the terms of the sales tax referendum.

The proposed Tentative Budget was advertised on July 26, 2006, in the manner prescribed by law. It is recommended that the Board adopt the proposal (previously submitted) as the official 2006-07 Tentative Budget of the Orange County School Board. It is also recommended that the Board establish September 12, 2006, at 7:00 p.m. as the date for final consideration and adoption, and direct that a public hearing be scheduled for this date and time.

FISCAL IMPACT STATEMENT:

Authorizes expenditures for the 2006-07 fiscal year as presented contingent on final approval after the September 12, 2006, public hearing.

RECOMMENDED RESOLUTIONS:

This resolution is to be read as follows:

1.	Approve the 2006-07 Tentative Budget for the General Fund	\$1,440,050,922
2.	Approve the 2006-07 Tentative Budget for the Special Revenue Fund	\$59,256,106
3.	Approve the 2006-07 Tentative Budget for the Debt Service Fund	\$93,884,921
4.	Approve the 2006-07 Tentative Budget for the Capital Projects Fund	\$1,444,403,194
5.	Approve the 2006-07 Tentative Budget for the Internal Service Fund	\$158,844,417
6.	Approve the date for the final public hearing for the FY06-07 budget for 7:00 PM on September 12, 2006 at the Educational Leadership Center, 445 West Amelia Street, Orlando, Florida.	

SUBMITTED AND PREPARED BY:

Henry R. Boekhoff, Chief Financial Officer

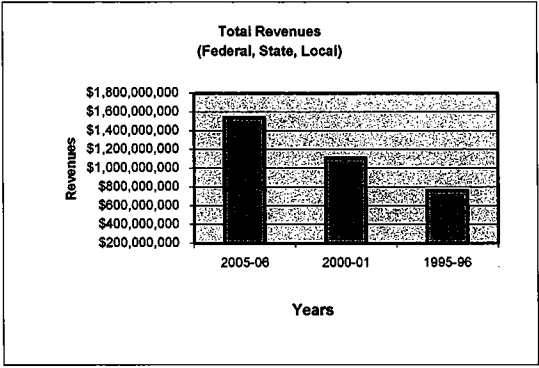
**DISTRICT SCHOOL BOARD OF ORANGE COUNTY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF ORANGE COUNTY ARE
8.0% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

PROPOSED MILLAGE LEVY:
 OPERATING: 4.954
 Local Effort Discretionary: 0.510
 Basic Supplemental: 0.205
 DEBT SERVICE: 0.000
 CAPITAL OUTLAY: 1.500
 TOTAL: 7.169

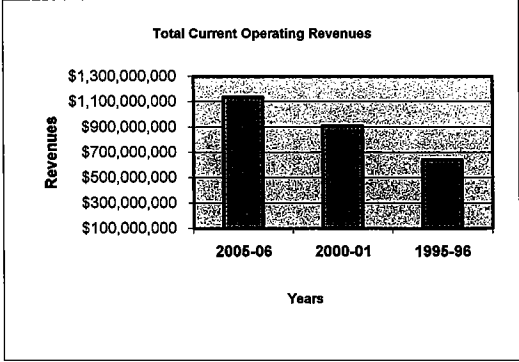
**FISCAL YEAR
2006-2007**

	General	Special Revenue	Debt Service	Capital Projects	Internal Service
Revenues					
Federal Sources	2,440,000	36,010,941		118,916,637	
State Sources	765,225,339	430,191	5,287,349	365,139,287	124,343,450
Local Sources	509,700,040	18,356,946			
Transfers In	34,088,190		82,233,125		
Nonrevenue Sources			6,364,447	307,125,000	
Fund Balances - July 1, 2006	128,597,352	2,458,028		653,222,270	34,500,967
TOTAL REVENUES AND BALANCES	1,440,050,922	59,256,106	93,884,921	1,444,403,194	159,844,417
Expenditures					
Instruction	896,934,579				
Pupil Personnel Services	73,274,528				
Instructional Media Services	17,000,000				
Instruction and Curriculum Development Services	9,330,337				
Instructional Staff Training	28,316,665				
Board of Education	759,518				
General Administration	7,439,528				
School Administration	93,463,232				
Facilities Acquisition Construction	32,309,952				
Fiscal Services	9,945,710			1,231,533,124	
Food Services		58,447,230			
Central Services	34,860,178				
Pupil Transportation Services	63,631,774				
Operation of Plant	94,219,689				
Maintenance of Plant	39,658,681				
Community Service	488,899				
Debt Service	96,682		87,520,474		122,319,208
TOTAL EXPENDITURES	1,401,729,961	58,447,230	87,520,474	1,231,533,124	122,319,208
Transfers Out					
Fund Balances - June 30, 2007	38,320,961	808,876	6,364,447	116,321,315	36,525,209
TOTAL EXPENDITURES, TRANSFERS, AND BALANCES	1,440,050,922	59,256,106	93,884,921	1,444,403,194	159,844,417

**THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE
OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.**

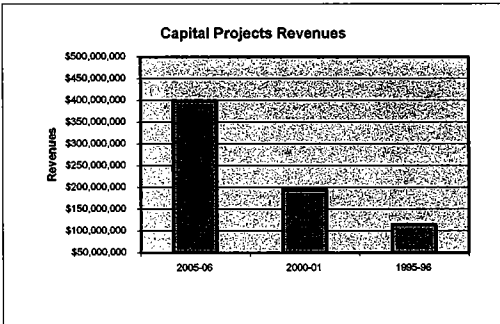


Total Revenues Federal, State and Local	
2005-06	\$1,540,846,589
2000-01	\$1,108,861,181
1995-96	\$761,624,913

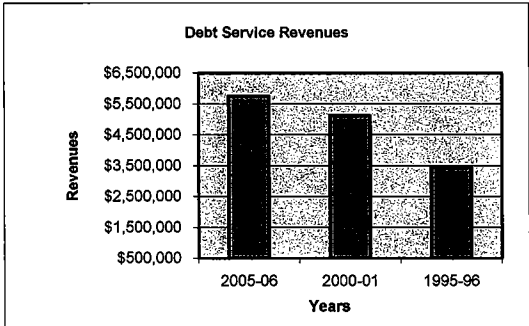


Total Current Operating Revenues	
2005-06	\$1,136,172,282
2000-01	\$908,979,322
1995-96	\$643,237,355

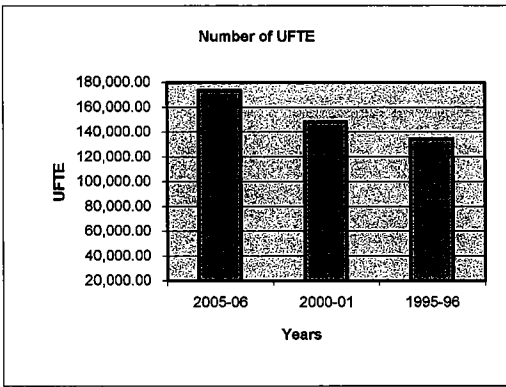
Total current revenues have been reduced by Workforce Development funds in the amount of \$36,543,632 in order to provide comparability in the calculation of current operating revenues per UFTE. This adjustment is necessary due to the exclusion of adult programs from UFTE beginning in 1997-98.



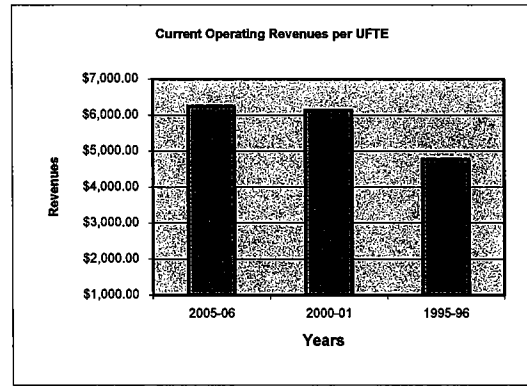
Capital Projects Revenues	
2005-06	\$398,922,289
2000-01	\$194,755,072
1995-96	\$114,944,531



Debt Service Revenues	
2005-06	\$5,752,018
2000-01	\$5,126,788
1995-96	\$3,443,027

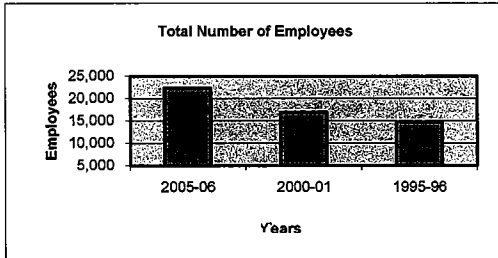


K-Adult UFTE	
2005-06	173,444.03
2000-01	148,137.10
1995-96	134,562.46

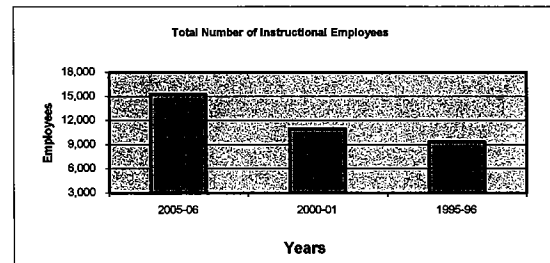


Current Operating Revenues per UFTE	
2005-06	\$6,253.22
2000-01	\$6,136.07
1995-96	\$4,780.21

Total current revenues have been reduced by Workforce Development funds in the amount of \$36,543,632 in order to provide comparability in the calculation of current operating revenues per UFTE. This adjustment is necessary due to the exclusion of adult programs from UFTE beginning in 1997-98.



Total Number of Employees	
2005-06	22,361
2000-01	16,913
1995-96	14,800



Total Number of Instructional Employees	
2005-06	15,243
2000-01	10,986
1995-96	9,352

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>583,331,280</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ <u>(1,645,808)</u>
C. Actual property tax levy.....	\$ <u>584,977,088</u>
This year's proposed tax levy.....	\$ <u>662,183,349</u>

A portion of the tax levy is required under state law in order for the school board to receive \$516,522,987 in state education grants.

The required portion has increased by 6.13 percent, and represents approximately seven 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, 2006 at 5:30 PM at the 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 5.669 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
to be used for the following projects:

\$131,623,835

CONSTRUCTION AND REMODELING

Heating, Ventilation and Air Conditioning, Electrical Upgrades, Painting, Window Replacement, Roof Replacements, Carpentry Upgrades, Parking and Site Improvements, Flooring Replacements, Security Improvements, Structural Modification, Plumbing Upgrades, Fire Alarm and Intercom Expansions and/or Improvements, Playground Replacement Equipment, Technology Retrofits, Portable Moves and Hook-ups and Ancillary Improvements
Project Management

MAINTENANCE, RENOVATION AND REPAIR

Transfer to the General Fund for Maintenance and Equipment
Modular Renovation and Shelter Retrofits

MOTOR VEHICLE PURCHASES

Purchase of One Hundred Fifty (150) School Buses

NEW AND REPLACEMENT EQUIPMENT

District-wide Furniture, Equipment and Technology

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

1997 Certificates of Participation	2003 Certificates of Participation
1999 Certificates of Participation	2004 Certificates of Participation
2000 Certificates of Participation	2005 Certificates of Participation
2001 Certificates of Participation	2006 Certificates of Participation
2002 Certificates of Participation	

Lease Purchase of Buses, Vehicles, Equipment and Portable Buildings

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Districtwide Educational Facilities

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES AND REGULATIONS

Asbestos Abatement, Removal of Underground Storage Tanks, Indoor Air Quality Correction, Water Testing, Lead Paint Removal

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

July 31, 2006 at 5:30 P.M.

at the

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 as well as the operations of the school food service program.

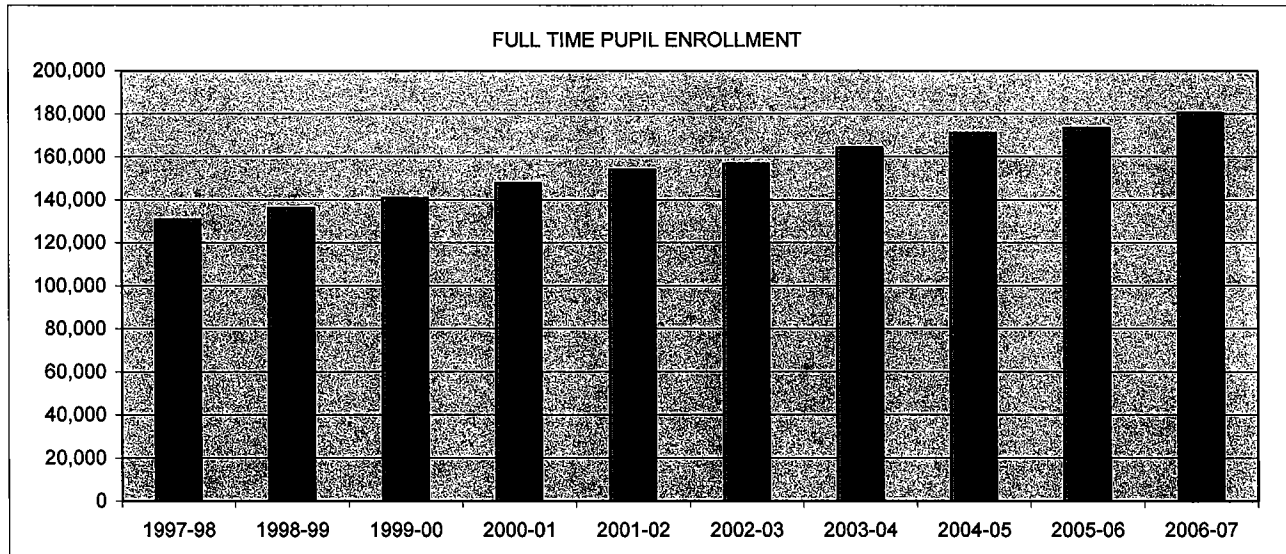
The **internal service funds** account for the costs associated with Employee Benefit Trust Fund (Health Insurance), the Property Casualty Loss Fund and the Printing Services Fund. These are internal service funds because the revenues are derived from the operating and special revenue budgets or employee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

The operating budget summary for 2006-07 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
1998-2007**

**Full Time Equivalent Pupil Enrollment
October & February FTE Surveys
Table 1**

School Year	K-12 Enrollment	Annual Increase	% Annual Increase
1997-98	130,823	3,932	
1998-99	136,008	5,185	3.96%
1999-00	140,740	4,733	3.48%
2000-01	147,703	6,962	4.95%
2001-02	153,944	6,241	4.23%
2002-03	156,765	2,821	1.83%
2003-04	164,156	7,390	4.71%
2004-05	171,072	6,917	4.21%
2005-06	173,444	2,372	1.39%
2006-07	180,318	6,874	3.96%



Operating Budget Summary
Tentative Operating Budget
FY06-07

Description	FY03-04 Actual Results	FY04-05 Actual Results	FY05-06 Adopted Budget	FY05-06 Projected Results	FY06-07 Tentative Budget
Revenues					
Federal	4,595,391	6,183,919	1,917,657	3,615,387	2,440,000
State	546,688,052	631,058,418	673,578,894	631,473,017	765,225,339
Local	400,121,873	409,344,292	453,468,344	469,739,819	509,700,040
Total Revenue	951,405,317	1,046,586,629	1,128,964,896	1,104,828,223	1,277,365,380
Other Sources Of Funds					
Transfers In	25,488,473	33,148,612	28,650,622	28,948,736	34,088,190
Non-Revenue Receipts	1,042,087	3,209,856	0	2,395,323	0
Total Other Sources Of Funds	26,530,560	36,358,468	28,650,622	31,344,060	34,088,190
Beginning Fund Balance					
Rebudgets - Schools	15,426,792	19,808,123	27,893,344	34,659,596	34,659,596
Rebudgets - State Categoricals	13,809,423	10,410,217	13,776,661	14,387,597	14,387,597
Rebudgets - District Categoricals	39,318,244	48,558,721	49,187,849	38,664,606	38,664,606
Reserve for FTE Repayment	0	0	0	0	0
Adjustment to Actual	0	(3,700)	0	0	0
Unappropriated Balance	29,976,700	33,564,455	19,645,262	63,827,327	40,885,553
Total Beginning Fund Balance	98,531,158	112,337,817	110,503,116	151,539,126	128,597,352
TOTAL					
	1,076,467,035	1,195,282,914	1,268,118,634	1,287,711,409	1,440,050,922
Appropriations					
Schools, Centers and System-wide					
Elementary Schools	354,996,660	374,420,357	411,016,379	424,576,052	448,441,092
Middle Schools	144,584,187	157,598,689	175,628,816	175,029,276	190,332,589
High Schools	194,777,770	206,797,174	223,055,555	226,343,186	243,515,865
Special Centers	37,802,852	37,005,798	48,257,886	42,310,086	50,717,617
Charter Schools	14,783,185	19,435,393	21,194,453	20,602,903	23,217,443
Technical & Adult Schools	32,348,018	30,053,375	33,159,681	32,965,655	34,321,371
Systemwide Instructional Services	30,225,047	27,303,051	39,316,957	40,516,268	49,210,667
Categorical Appropriations	4,458,776	23,545,780	1,655,471	2,382,654	15,387,382
Sub-Total	813,976,496	876,159,618	953,285,198	964,726,081	1,055,144,026
Central & Regional Units, District-wide & Capital Projects					
Central & Regional Units	116,297,463	124,006,882	137,120,614	139,635,465	145,836,228
District-wide Costs	4,257,337	7,493,794	12,352,110	14,367,790	19,386,353
Salary Lapse Factor	(325,996)	(465,933)	(5,440,415)		(5,440,415)
Non-Recurring Appropriations	9,272,938	11,908,702	948,299	16,346,011	7,922,620
General Fund Capital Projects	20,647,281	24,640,725	23,658,458	24,038,709	29,178,163
Sub-Total	150,149,022	167,584,170	168,639,067	194,387,975	196,882,949
Total Expenditures/Appropriations	964,125,519	1,043,743,788	1,121,924,265	1,159,114,056	1,252,026,975
Other Uses Of Funds					
Transfers Out	0	0	0	0	0
Total Other Uses Of Funds	0	0	0	0	0
Ending Fund Balance					
Rebudgets - Schools	19,808,123	34,659,596	27,893,344	34,659,596	34,659,596
Rebudgets - State Categoricals	10,410,217	14,387,597	13,776,661	14,387,597	14,387,597
Rebudgets - District Categoricals	48,558,721	38,664,606	49,187,849	38,664,606	38,664,606
Reserve for Compensation			32,302,041		61,991,187
Reserve for Contingency	14,271,080	15,698,799	23,034,473	33,144,847	38,320,961
Unappropriated Balance	19,293,375	48,128,528	0	7,740,707	(0)
Total Ending Fund Balance	112,341,517	151,539,126	146,194,369	128,597,352	188,023,947
TOTAL					
	1,076,467,035	1,195,282,914	1,268,118,634	1,287,711,409	1,440,050,922

FY 08 Fiscal Forecast ,Key Assumptions And Results
Assumes a 3% Increase in Per Student Revenues and a 3% Increase in Per Student Costs
July 24, 2006

Description	FY03-04 Actual Results	FY04-05 Actual Results	FY05-06 Projected Results	FY06-07 Tentative Budget	FY07-08 Fiscal Forecast
Revenue	951,405,317	1,046,586,629	1,104,828,223	1,277,365,380	1,369,957,479
Transfers	25,488,473	33,148,612	28,948,736	34,088,190	34,088,190
Other Sources	1,042,087	3,209,856	2,395,323	0	0
Rebudgets	68,554,459	78,773,361	87,711,799	87,711,799	87,711,799
Surplus	<u>29,976,700</u>	<u>33,564,455</u>	<u>63,827,327</u>	<u>40,885,553</u>	<u>38,320,961</u>
Total	<u>1,076,467,035</u>	<u>1,195,282,913</u>	<u>1,287,711,409</u>	<u>1,440,050,922</u>	<u>1,530,078,430</u>
Expenditures					
Schools	813,976,496	876,159,618	964,726,081	1,109,945,851	1,190,402,249
Central/Regional	140,876,084	155,675,468	178,041,964	196,149,691	207,897,007
Non-Recurring	9,272,938	11,908,702	16,346,011	7,922,620	0
Other	0	0	0	0	0
Rebudgets	78,777,061	87,711,799	87,711,799	87,711,799	87,711,799
Contingency	<u>14,271,080</u>	<u>15,698,799</u>	<u>33,144,847</u>	<u>38,320,961</u>	<u>41,098,724</u>
Total	<u>1,057,173,660</u>	<u>1,147,154,386</u>	<u>1,279,970,702</u>	<u>1,440,050,922</u>	<u>1,527,109,779</u>
Balance/(Deficit)	<u>19,293,375</u>	<u>48,128,527</u>	<u>7,740,707</u>	<u>(0)</u>	<u>2,968,651</u>
Contingency %	1.50%	1.50%	3.00%	3.00%	3.00%

The key to successful public school budgeting in Florida is expenditure controls. The forecast assumes that current FEFP state and local revenues would increase as a result of student growth at 3% per student. This causes the forecast to focus on costs and emphasizes the importance of bringing recurring expenditures in line with recurring revenues. The forecast also assumes school costs would increase by 3% while department costs would increase by 2.3%.

**OCPS
Total Operating Revenue Sources
2006-2007 Fiscal Year**

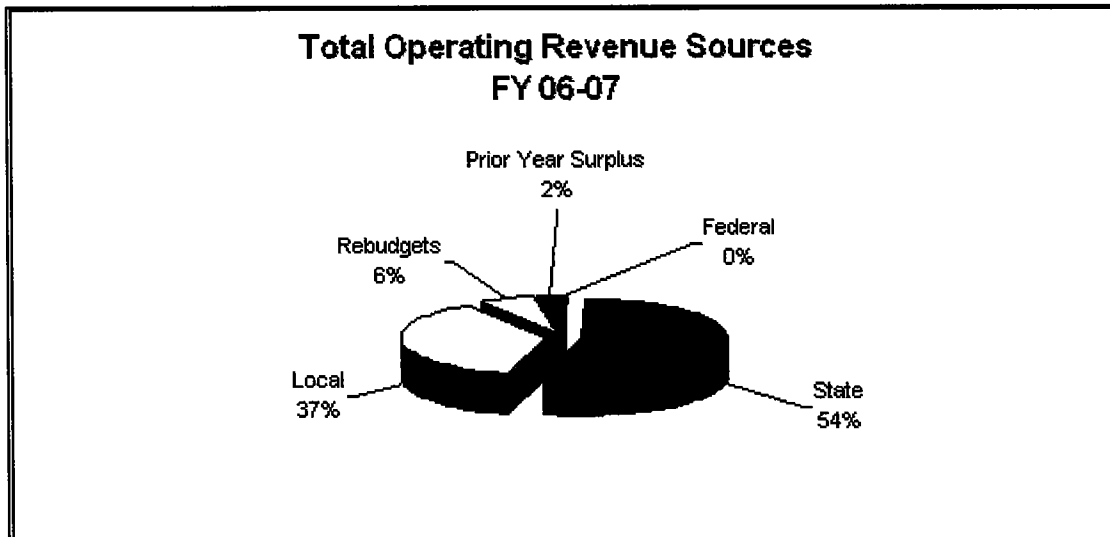
This table shows the sources of OCPS' operating revenues. State and local taxes provide the bulk of the District's revenue.

"Rebudgets" 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. "Prior Year Surplus" includes funds that were not spent in the prior year, and are not limited as to how they are to be spent during the current year.

The per student revenue was calculated based on the full-time equivalent enrollments of 172,406; 179,322, 181,694 and 188,568 students respectively which includes Full Time Equivalent Workforce students. For a breakdown of state and local revenue sources, see Tables 4 and 6.

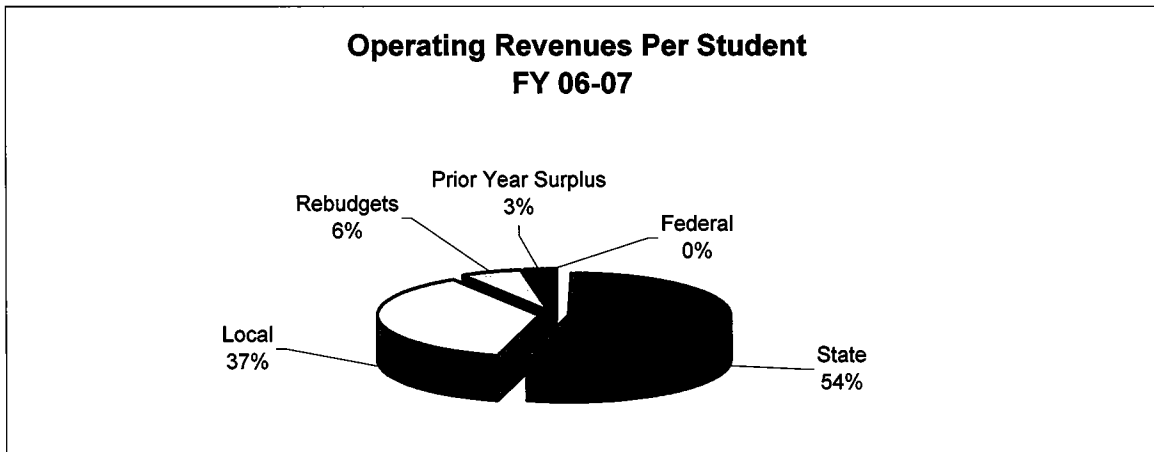
**Total Operating Revenue Sources
Table 2**

Revenue Source	FY03-04	FY04-05	FY05-06	FY06-07
Federal	\$ 4,595,391	\$ 6,183,919	\$ 3,615,387	\$ 2,440,000
State	\$ 554,686,216	\$ 642,128,769	\$ 641,011,256	\$ 777,494,825
Local	\$ 418,654,269	\$ 434,632,409	\$ 491,545,640	\$ 531,518,744
Total Revenue	\$ 977,935,877	\$ 1,082,945,097	\$ 1,136,172,282	\$ 1,311,453,570
Rebudgets	\$ 68,554,459	\$ 78,777,061	\$ 87,711,799	\$ 87,711,799
Prior Year Surplus	\$ 29,976,700	\$ 33,560,756	\$ 63,827,327	\$ 40,885,553
Total Available	\$ 1,076,467,035	\$ 1,195,282,914	\$ 1,287,711,409	\$ 1,440,050,922



Operating Revenues Per Student
Table 3

Revenue Source	FY03-04	FY04-05	FY05-06	FY06-07
Federal	\$ 26.65	\$ 34.48	\$ 19.90	\$ 12.94
State	\$ 3,217.33	\$ 3,580.86	\$ 3,527.97	\$ 4,123.16
Local	\$ 2,428.31	\$ 2,423.75	\$ 2,705.35	\$ 2,818.72
Total Revenue	\$ 5,672.30	\$ 6,039.10	\$ 6,253.22	\$ 6,954.81
Rebudgets	\$ 397.63	\$ 439.30	\$ 482.74	\$ 465.15
Prior Year Surplus	\$ 173.87	\$ 187.17	\$ 351.29	\$ 216.82
Total Available	\$ 6,243.80	\$ 6,665.58	\$ 7,087.25	\$ 7,636.78



**OCPS
Operating Revenue Sources - State Revenue
2006-2007 Fiscal Year**

This table depicts the breakdown of state revenue categories for OCPS' operating budget. State revenues account for more than 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 61.56% of state revenue to the district.

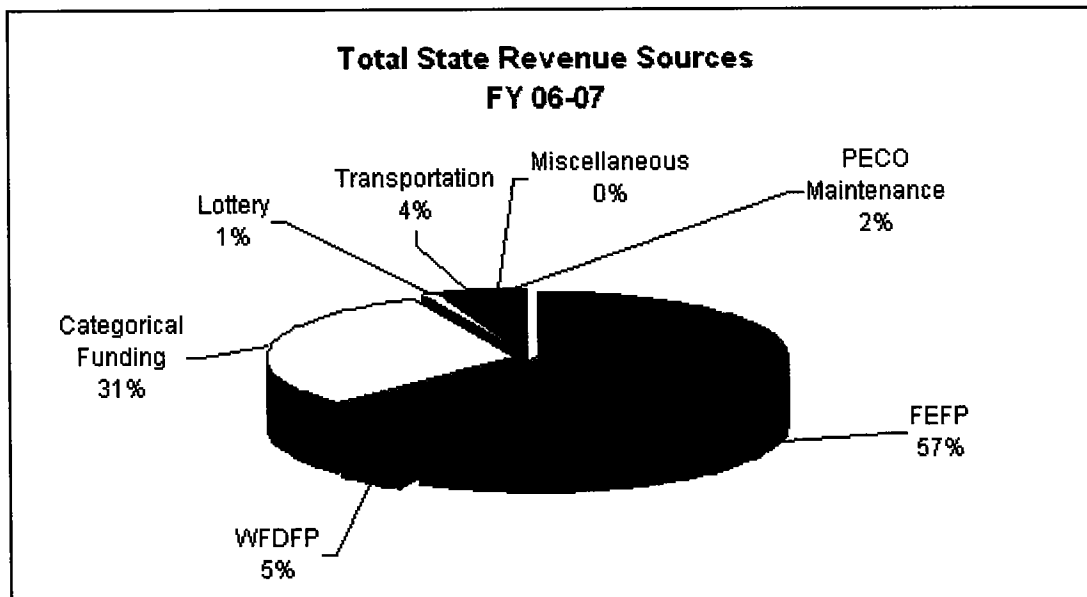
"Categoricals" are state-mandated programs for which money is provided only for the specific programs identified by the state (for example, the "Safe Schools" and Instructional Materials). Details of state categoricals are provided in Table 8. The categorical funds are 26.05% of the state revenue to the district.

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

Total State Revenue Sources

Table 4

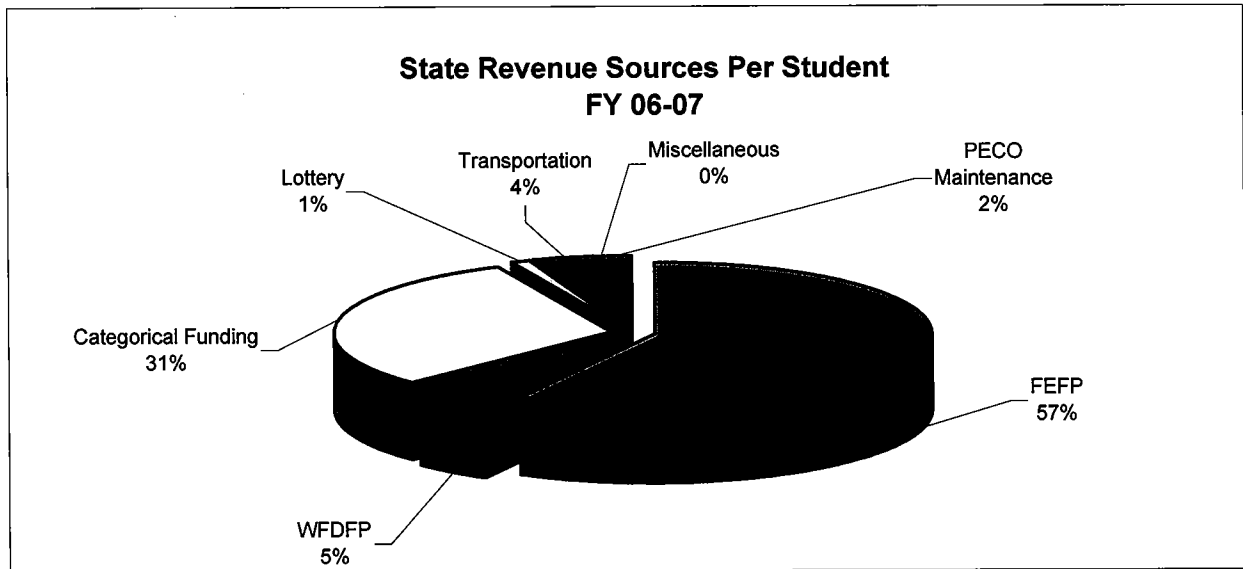
Revenue Source	FY03-04	FY04-05	FY05-06	FY06-07
FEFP	\$ 364,590,695	\$ 410,566,160	\$ 386,610,517	\$ 451,724,681
WFDFP	\$ 33,465,564	\$ 34,407,474	\$ 35,203,785	\$ 36,543,632
Categorical Funding	\$ 95,425,818	\$ 130,891,571	\$ 172,658,987	\$ 237,403,396
Lottery	\$ 8,094,575	\$ 9,787,702	\$ 8,812,472	\$ 9,063,462
Transportation	\$ 26,732,789	\$ 27,422,654	\$ 27,452,620	\$ 29,788,213
Miscellaneous	\$ 18,378,611	\$ 17,982,857	\$ 734,635	\$ 701,955
PECO Maintenance	\$ 7,998,164	\$ 11,070,351	\$ 9,538,239	\$ 12,269,486
Total State Revenue	\$ 554,686,216	\$ 642,128,769	\$ 641,011,256	\$ 777,494,825



State Revenue Sources Per Student

Table 5

Revenue Source	FY03-04	FY04-05	FY05-06	FY06-07
FEFP	\$ 2,114.73	\$ 2,289.54	\$ 2,127.81	\$ 2,395.56
WFDFP	\$ 194.11	\$ 191.87	\$ 193.75	\$ 193.80
Categorical Funding	\$ 553.50	\$ 729.92	\$ 950.27	\$ 1,258.98
Lottery	\$ 46.95	\$ 54.58	\$ 48.50	\$ 48.06
Transportation	\$ 155.06	\$ 152.92	\$ 151.09	\$ 157.97
Miscellaneous	\$ 106.60	\$ 100.28	\$ 4.04	\$ 3.72
PECO Maintenance	\$ 46.39	\$ 61.73	\$ 52.50	\$ 65.07
Total State Revenue	\$ 3,217.33	\$ 3,580.86	\$ 3,527.97	\$ 4,123.16



**OCPS
Operating Revenue Sources – Local Revenue
2006-2007 Fiscal Year**

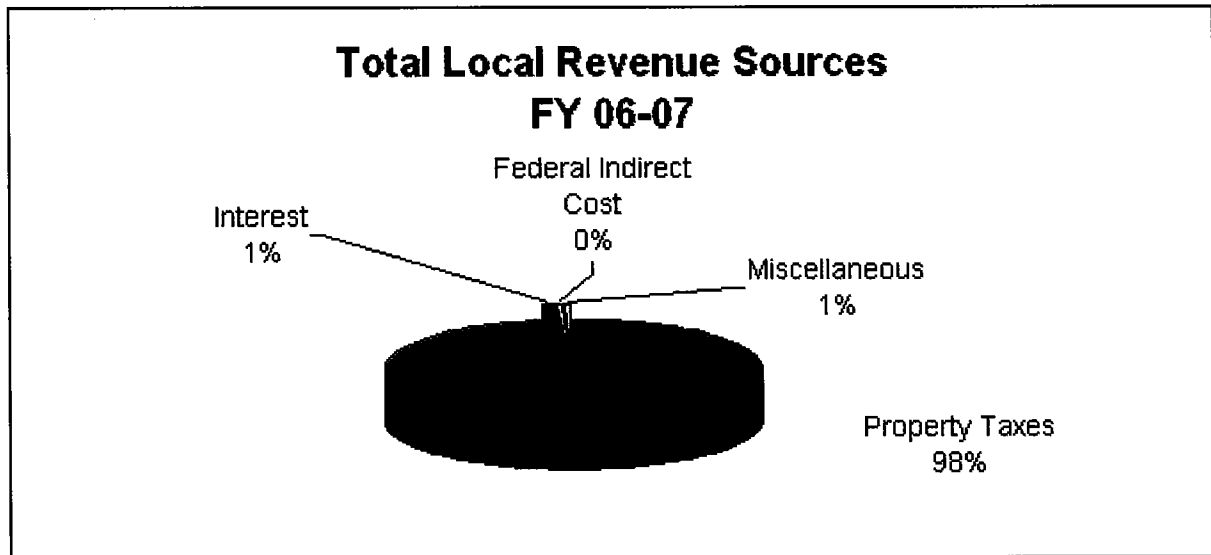
This table depicts the breakdown of local revenue sources, the most significant of which is property taxes. Property taxes account for 98.64% of local revenue sources.

“Miscellaneous” revenues include fees paid by individuals who attend adult education courses and the fees paid by those attending Extended Day Programs offered at numerous elementary schools.

Total Local Revenue Sources

Table 6

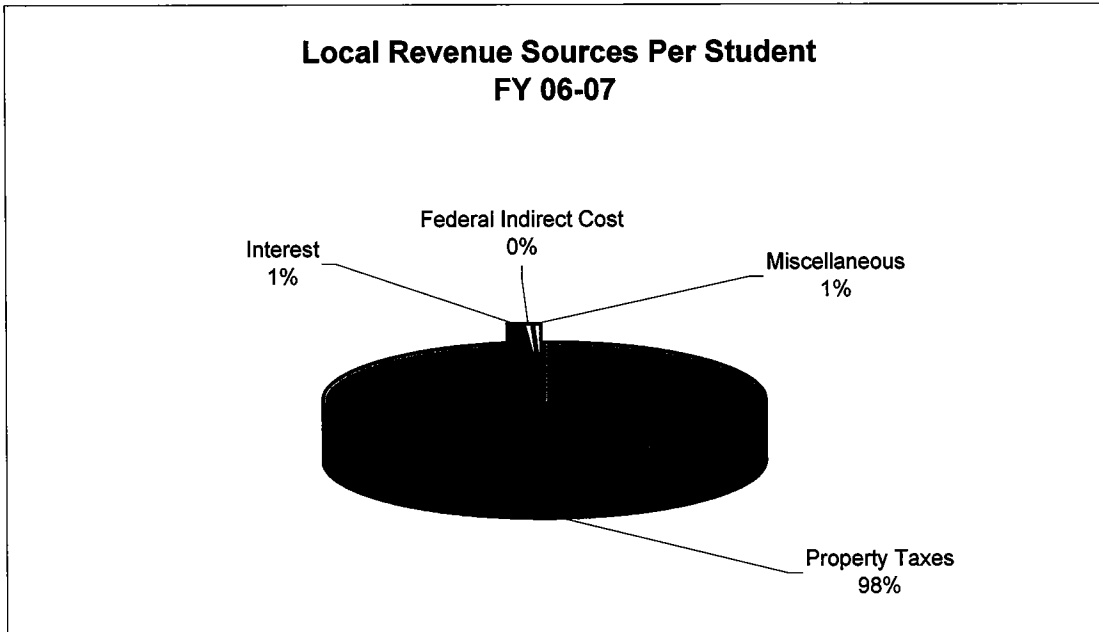
Revenue Source	FY03-04	FY04-05	FY05-06	FY06-07
Property Taxes	\$ 399,448,627	\$ 415,398,996	\$ 474,092,844	\$ 519,269,051
Interest	\$ 1,589,302	\$ 3,483,235	\$ 6,376,610	\$ 6,376,610
Federal Indirect Cost	\$ 1,297,990	\$ 1,102,042	\$ 2,403,708	\$ 2,403,553
Miscellaneous	\$ 16,318,350	\$ 14,648,135	\$ 8,672,478	\$ 3,469,530
Total Local Revenue	\$ 418,654,269	\$ 434,632,409	\$ 491,545,640	\$ 531,518,744



Local Revenue Sources Per Student

Table 7

Revenue Source	FY03-04	FY04-05	FY05-06	FY06-07
Property Taxes	\$ 2,316.91	\$ 2,316.49	\$ 2,609.29	\$ 2,753.75
Interest	\$ 9.22	\$ 19.42	\$ 35.10	\$ 33.82
Federal Indirect Cost	\$ 7.53	\$ 6.15	\$ 13.23	\$ 12.75
Miscellaneous	\$ 94.65	\$ 81.69	\$ 47.73	\$ 18.40
Total Local Revenue Sources	\$ 2,428.31	\$ 2,423.75	\$ 2,705.35	\$ 2,818.72



OCPS
State Funding – Categorical Allocations
2005-2006 Fiscal Year

Of the \$777,494,825 state revenue dollars, \$237,403,396 (30.53%) 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	FY03-04	FY04-05	FY05-06	FY06-07
Educational Technology	\$ 3,188,839	\$ 3,254,399	\$ 3,258,513	\$ -
Instructional Materials	\$ 14,503,179	\$ 14,801,376	\$ 14,695,310	\$ 17,342,975
Library Materials	\$ 1,009,806	\$ 1,029,304	\$ 969,906	\$ 1,054,960
Science Lab Materials	\$ 276,014	\$ 281,343	\$ 265,108	\$ 288,356
Safe Schools	\$ 5,221,134	\$ 5,252,399	\$ 5,029,283	\$ 5,105,248
Supplemental Academic Instruction	\$ 36,069,751	\$ 36,069,751	\$ 37,963,751	\$ 41,724,698
Supplemental Reading Instruction	\$ 1,577,657	\$ 1,635,015	\$ 5,854,877	\$ 7,628,148
Class Size Reduction	\$ 30,251,601	\$ 65,130,075	\$ 102,244,041	\$ 150,894,158
Special Teacher Compensation	\$ -	\$ -	\$ -	\$ 10,340,212
Teacher Training	\$ 2,311,843	\$ 2,360,710	\$ 1,182,825	\$ -
Teachers Lead Program	\$ 1,015,994	\$ 1,077,199	\$ 1,195,373	\$ 3,024,641
Total State Categoricals	\$ 95,425,818	\$130,891,571	\$ 172,658,987	\$ 237,403,396

State Categorical Allocations Per Student
Table 9

State Categorical Description	FY03-04	FY04-05	FY05-06	FY06-07
Educational Technology	\$ 18.50	\$ 18.15	\$ 17.93	\$ -
Instructional Materials	\$ 84.12	\$ 82.54	\$ 80.88	\$ 91.97
Library Materials	\$ 5.86	\$ 5.74	\$ 5.34	\$ 5.59
Science Lab Materials	\$ 1.60	\$ 1.57	\$ 1.46	\$ 1.53
Safe Schools	\$ 30.28	\$ 29.29	\$ 27.68	\$ 27.07
Supplemental Academic Instruction	\$ 209.21	\$ 201.14	\$ 208.94	\$ 221.27
Supplemental Reading Instruction	\$ 9.15	\$ 9.12	\$ 32.22	\$ 40.45
Class Size Reduction	\$ 175.47	\$ 363.20	\$ 562.73	\$ 800.21
Special Teacher Compensation	\$ -	\$ -	\$ -	\$ 54.84
Teacher Training	\$ 13.41	\$ 13.16	\$ 6.51	\$ -
Teachers Lead Program	\$ 5.89	\$ 6.01	\$ 6.58	\$ 16.04
Total State Categoricals	\$ 553.50	\$ 729.92	\$ 950.27	\$ 1,258.98

OCPS Operating Allocations

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

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

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

Other Instructional Services are allocations for schools managed by District instruction 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 Superintendent's Office, School Board, Transportation Services, Facilities Services (Maintenance), Technology Services, Student Support and Exceptional Education Services. (See Table 17 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, bank service charges and fees. (See Table 19).

Non-Recurring Appropriations are discretionary funds from prior years' operations which may only be used for non-recurring purposes. (See Table 22).

General Fund Capital Projects primarily include the costs of portable classrooms and construction project management. (See Table 21).

Re-budgets and Encumbrances are funds remaining from the prior year, some of which may be used only for the specified purpose for which they were originally designated.

Contingency allocations provide for unforeseen events (like an "emergency fund"). This fund also provides for future events such as union contract negotiations.

Operating Allocations

Table 10

Description	FY03-04	FY04-05	FY05-06	FY06-07
Schools & Centers	\$ 779,292,673	\$ 825,310,787	\$ 921,827,158	\$ 990,545,977
Other Instructional Services	\$ 30,225,047	\$ 27,303,051	\$ 40,516,268	\$ 49,210,667
Categorical Programs	\$ 4,458,776	\$ 23,545,780	\$ 2,382,654	\$ 15,387,382
Central & Regional Units	\$ 116,297,463	\$ 124,006,882	\$ 139,635,465	\$ 145,836,228
District-wide Costs	\$ 4,257,337	\$ 7,493,794	\$ 14,367,790	\$ 19,386,353
Salary Lapse Factor	\$ (325,996)	\$ (465,933)	\$ -	\$ (5,440,415)
Non-Recurring Appropriations	\$ 9,272,938	\$ 11,908,702	\$ 16,346,011	\$ 7,922,620
General Fund Capital Projects	\$ 20,647,281	\$ 24,640,725	\$ 24,038,709	\$ 29,178,163
Transfers	\$ -	\$ -	\$ -	\$ -
Rebudgets & Encumbrances	\$ 78,777,061	\$ 87,711,799	\$ 87,711,799	\$ 87,711,799
Reserve For Compensation	\$ -	\$ -	\$ -	\$ 61,991,187
Contingency	\$ 33,564,455	\$ 63,827,327	\$ 40,885,553	\$ 38,320,961
Total	\$ 1,076,467,035	\$ 1,195,282,914	\$ 1,287,711,409	\$ 1,440,050,922

Operating Allocations Per Student

Table 11

Description	FY03-04	FY04-05	FY05-06	FY06-07
Schools & Centers	\$ 4,520.11	\$ 4,602.39	\$ 5,073.51	\$ 5,253.00
Other Instructional Services	\$ 175.31	\$ 152.26	\$ 222.99	\$ 260.97
Categorical Programs	\$ 25.86	\$ 131.30	\$ 13.11	\$ 81.60
Central & Regional Units	\$ 674.56	\$ 691.53	\$ 768.52	\$ 773.39
District-wide Costs	\$ 24.69	\$ 41.79	\$ 79.08	\$ 102.81
Salary Lapse Factor	\$ (1.89)	\$ (2.60)	\$ -	\$ (28.85)
Non-Recurring Appropriations	\$ 53.79	\$ 66.41	\$ 89.96	\$ 42.01
General Fund Capital Projects	\$ 119.76	\$ 137.41	\$ 132.30	\$ 154.74
Transfers	\$ -	\$ -	\$ -	\$ -
Rebudgets & Encumbrances	\$ 456.93	\$ 489.13	\$ 482.74	\$ 465.15
Reserve For Compensation	\$ -	\$ -	\$ -	\$ 328.75
Contingency	\$ 194.68	\$ 355.94	\$ 225.02	\$ 203.22
Total	\$ 6,243.80	\$ 6,665.55	\$ 7,087.25	\$ 7,636.78

**OCPS
Operating Appropriations by Schools & Centers
2006-2007 Fiscal Year**

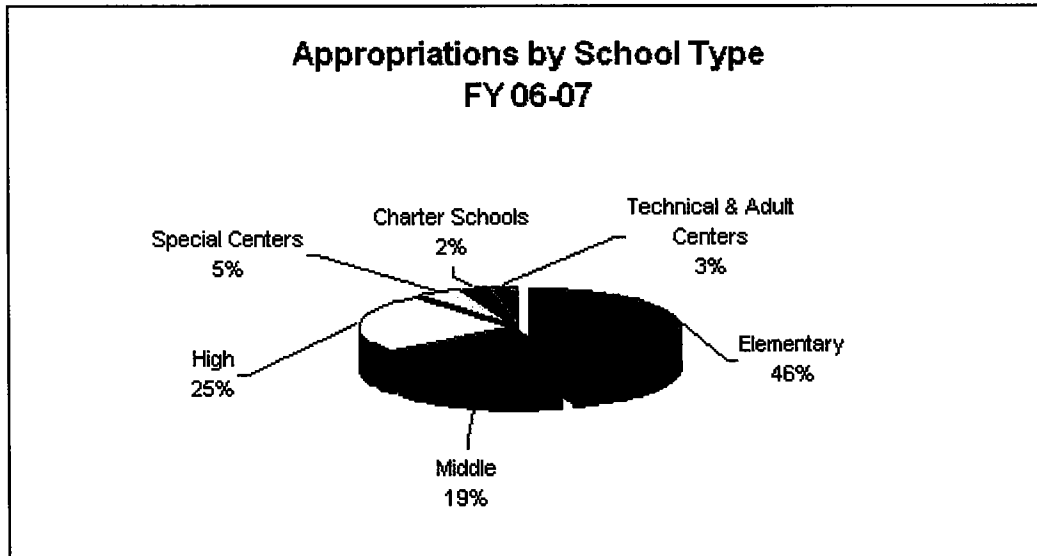
While other charts break down appropriation of money by function or operating allocation, the following charts show how the money is allocated among the various types of schools (i.e. elementary, middle, etc...)

“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, Gateway and Silver Star Centers, among others. Technical & ACE Centers provide technical training to adults primarily. These centers include Orlando Tech, Winter Park Tech, Mid-Florida Tech, and Westside Tech. Schools and centers appropriations account for approximately 68.79% of the operating budget.

Schools & Centers Appropriations

Table 12

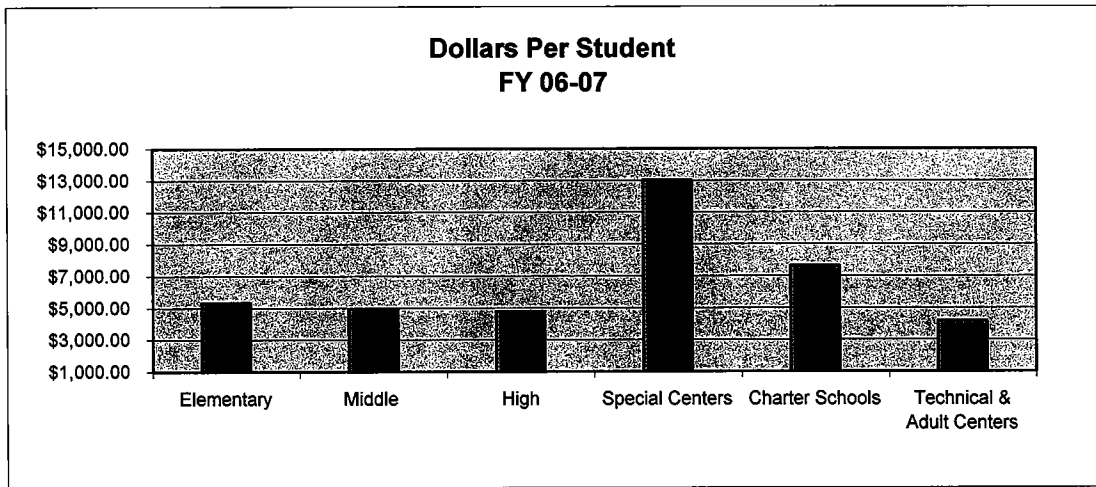
Schools	FY03-04	FY04-05	FY05-06	FY06-07
Elementary	\$ 354,996,660	\$ 374,420,357	\$ 424,576,052	\$ 448,441,092
Middle	\$ 144,584,187	\$ 157,598,689	\$ 175,029,276	\$ 190,332,589
High	\$ 194,777,770	\$ 206,797,174	\$ 226,343,186	\$ 243,515,865
Special Centers	\$ 37,802,852	\$ 37,005,798	\$ 42,310,086	\$ 50,717,617
Charter Schools	\$ 14,783,185	\$ 19,435,393	\$ 20,602,903	\$ 23,217,443
Technical & Adult Centers	\$ 32,348,018	\$ 30,053,375	\$ 32,965,655	\$ 34,321,371
Total	\$ 779,292,673	\$ 825,310,787	\$ 921,827,158	\$ 990,545,977



Schools & Centers Appropriations Per Student

Table 13

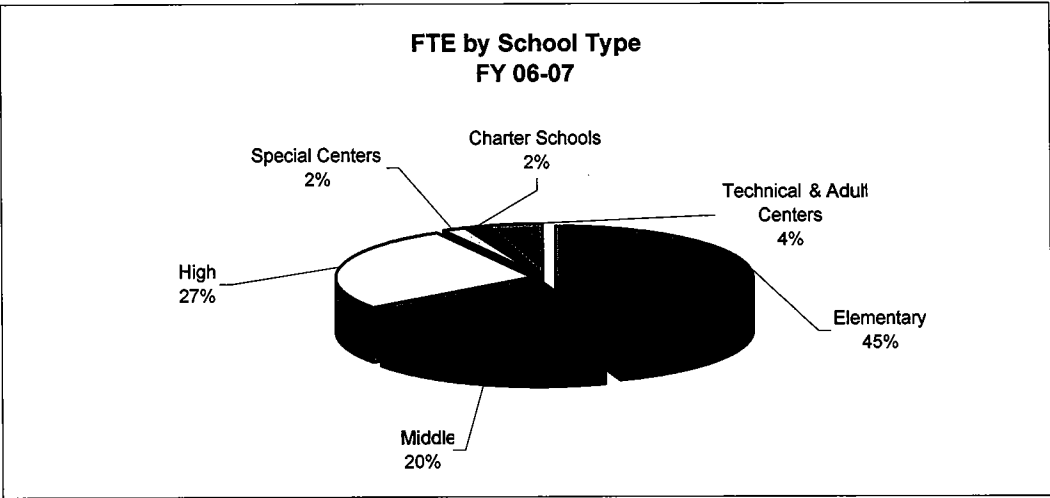
Schools	FY03-04	FY04-05	FY05-06	FY06-07
Elementary	\$ 4,670.73	\$ 4,760.58	\$ 5,243.61	\$ 5,330.66
Middle	\$ 3,999.68	\$ 4,199.07	\$ 4,770.35	\$ 4,949.53
High	\$ 4,262.93	\$ 4,299.34	\$ 4,613.17	\$ 4,793.26
Special Centers	\$ 10,742.21	\$ 9,783.61	\$ 11,335.72	\$ 13,009.17
Charter Schools	\$ 5,294.99	\$ 6,460.76	\$ 6,900.62	\$ 7,647.96
Technical & Adult Centers	\$ 3,920.97	\$ 3,642.83	\$ 3,995.84	\$ 4,160.17
Total	\$ 4,520.11	\$ 4,602.39	\$ 5,073.51	\$ 5,253.00



Schools & Centers FTE

Table 14

Schools	FY03-04	FY04-05	FY05-06	FY06-07
Elementary	76,004.60	78,650.15	80,970.22	84,124.84
Middle	36,148.96	37,531.79	36,691.11	38,454.68
High	45,691.09	48,099.76	49,064.58	50,803.83
Special Centers	3,519.09	3,782.43	3,732.46	3,898.60
Charter Schools	2,791.92	3,008.22	2,985.66	3,035.77
Technical & Adult Centers	8,250.00	8,250.00	8,250.00	8,250.00
Total	172,405.66	179,322.35	181,694.03	188,567.73



OCPS
Other Instructional Services Appropriations
2006-2007 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 3.42% of the operating budget.

Other Instructional Services

Table 15

Category Description	FY03-04	FY04-05	FY05-06	FY06-07
After School Tutorial Program	\$ 286,000	\$ 260,592	\$ 377,000	\$ 416,000
AP Bonus	\$ 198,214	\$ -	\$ 329,705	\$ 464,859
Art Display	\$ 42	\$ 826	\$ 100	\$ 100
Articulation Agreement Valencia/OCPS	\$ 65,000	\$ 86,361	\$ 99,272	\$ 99,272
Character Education	\$ 446	\$ -	\$ 500	\$ 500
Code Of Conduct Printing	\$ 132,000	\$ 96,280	\$ 132,000	\$ 132,000
Student Advocacy	\$ 19,402	\$ 79,344	\$ 81,973	\$ 89,997
Curriculum Benchmarks	\$ 124,125	\$ 5,381	\$ 161,000	\$ 150,000
Curriculum Benchmarks-Parent Brochures	\$ 9,623	\$ 6,000	\$ 20,000	\$ 20,000
SRO Training	\$ 59,175	\$ -	\$ 59,175	\$ 59,175
District-wide Athletics	\$ 32,886	\$ 30,349	\$ 35,000	\$ 35,000
Drivers Education	\$ 13,300	\$ 27,764	\$ 19,764	\$ 19,764
Dropout Programs Contracted Child Care	\$ 867,000	\$ 710,275	\$ 867,000	\$ 867,000
Dropout Programs Contracted Nursing Services	\$ 30,000	\$ 20,105	\$ 30,000	\$ 30,000
Dropout Programs Teen Parent Hourly	\$ 70,000	\$ 54,929	\$ 70,000	\$ 70,000
Dropout Programs TP Instructional Materials	\$ 7,600	\$ -	\$ 7,600	\$ 7,600
ESOL Endorsement Materials	\$ 87,559	\$ 45,336	\$ 96,000	\$ 96,000
ESOL Student Tests	\$ 110,242	\$ 28,041	\$ 120,000	\$ 120,000
Florida School Music Association Membership	\$ 10,350	\$ 10,350	\$ 10,350	\$ 12,041
Hearing Officer Student Discipline	\$ 33,365	\$ 33,950	\$ 46,800	\$ 46,800
Hearing/Vision Impaired Services	\$ 96,057	\$ 74,909	\$ 89,010	\$ 89,010
Holocaust Museum	\$ 59,058	\$ -	\$ -	\$ -
Instructional Materials(Shipping,Dual Enrollment)	\$ 200,000	\$ 139,978	\$ 200,000	\$ 200,000
Juvenile Justice-Computer Labs	\$ 22,000	\$ 20,438	\$ 22,000	\$ 22,000
Environmental Education	\$ 60,343	\$ 66,695	\$ 85,854	\$ 108,452
Music Itinerant Teachers	\$ 414,099	\$ 436,559	\$ 487,169	\$ 603,069
New Horizons Contract	\$ -	\$ -	\$ -	\$ -
Pre-School Handicapped PEC Supplement	\$ 14,465	\$ 12,061	\$ 15,100	\$ 15,100
Speech & Language Therapists	\$ 8,711,445	\$ 8,343,656	\$ 9,580,316	\$ 10,089,903
Summer School Elementary ESY	\$ 1,433,872	\$ 1,252,258	\$ 677,486	\$ 733,927
Summer School Extended Contracts	\$ 2,087,118	\$ 2,921,222	\$ 4,925,016	\$ 4,986,277
Summer School High ESY	\$ 3,318,874	\$ 3,385,490	\$ 4,043,947	\$ 4,094,248
Summer School Middle ESY	\$ 189,905	\$ 183,976	\$ 147,965	\$ 149,805
Summer School Special Ctr ESY	\$ -	\$ -	\$ 854,944	\$ 865,578
Summer Reading Camp (8th Grade)	\$ 1,108,632	\$ 1,084,719	\$ 177,320	\$ 179,526
Summer Reading Camp (3rd & 12th Grade)	\$ -	\$ -	\$ 1,124,271	\$ 1,135,768
Summer School Transportation	\$ 2,217,459	\$ 1,548,607	\$ 2,211,350	\$ 2,238,545
Superintendent's Learning Enhancement Grant	\$ -	\$ 8,758	\$ -	\$ -
Teacher Training	\$ 1,518,889	\$ 1,366,485	\$ -	\$ 162,531
Textbook Adoption	\$ 10,000	\$ 10,054	\$ 10,000	\$ 10,000
Student Translation Services	\$ 80,000	\$ 81,012	\$ 80,000	\$ 80,000
United Arts in Education	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
United Arts in Education-Transportation	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
Prog Asst Hearing Screening	\$ -	\$ -	\$ 25,430	\$ 25,875
Autism Coaches	\$ -	\$ -	\$ 95,674	\$ 97,120
Mental Health Counselors	\$ -	\$ -	\$ 205,411	\$ 208,479
Behavior Specialists	\$ -	\$ -	\$ 546,785	\$ 637,107
Social Workers	\$ 2,492,150	\$ -	\$ 3,054,749	\$ 3,504,390
Psychologists	\$ 609,087	\$ 589,936	\$ 1,153,415	\$ 2,310,292
Itinerant Teachers	\$ 1,373,305	\$ -	\$ 1,774,431	\$ 1,823,753

Other Instructional Services

Table 15

Category Description	FY03-04	FY04-05	FY05-06	FY06-07
K-12 Comprehensive Test Program	\$ 600,000	\$ 195,039	\$ -	\$ -
Teacher Mentor Program	\$ 250,858	\$ -	\$ 361,000	\$ 1,000,000
ESOL Certification Stipend	\$ 651,101	\$ 556,075	\$ 600,000	\$ 600,000
School Performance Monitoring	\$ -	\$ 557,448	\$ 2,087,647	\$ 2,708,220
Strategic Listening System	\$ -	\$ 90,000	\$ -	\$ -
Assistance Plus Recruitment & Retention	\$ -	\$ 2,501,773	\$ 2,155,716	\$ 2,155,716
Assistance Plus Interventions Reading & Math	\$ -	\$ -	\$ -	\$ 516,000
Educational Resource Center	\$ -	\$ 30,021	\$ 45,000	\$ 45,000
K-12 Planet	\$ -	\$ -	\$ 90,000	\$ 90,000
Reading Training ,Materials & Consultants (SAI)	\$ -	\$ -	\$ 325,844	\$ 325,844
Reading Training ,Materials & Consultants (SRI)	\$ -	\$ -	\$ 70,031	\$ 70,031
Parent Guides	\$ -	\$ -	\$ 60,000	\$ 60,000
Common Course Exit Exams	\$ -	\$ -	\$ 5,000	\$ 5,000
Printing Costs for Math & Science Phase 2	\$ -	\$ -	\$ 6,000	\$ 6,000
SACS Accreditation Dues	\$ -	\$ -	\$ 9,150	\$ 9,150
Connect Ed	\$ -	\$ -	\$ -	\$ 460,000
Emergency Nursing Services Student Health Services	\$ -	\$ -	\$ -	\$ 170,000
League Of Educational Excellence	\$ -	\$ -	\$ -	\$ 10,000
Middle Years IB Program	\$ -	\$ -	\$ -	\$ 300,000
Destiny Library Management Web Based Solution	\$ -	\$ -	\$ -	\$ 513,654
Instructional Content Training	\$ -	\$ -	\$ -	\$ 749,281
High School Business Manager, At Risk High Schools	\$ -	\$ -	\$ -	\$ 250,106
Seventh Period Transportation At Risk High Schools	\$ -	\$ -	\$ -	\$ 1,509,800
Total	\$ 30,225,047	\$ 27,303,051	\$ 40,516,268	\$ 49,210,667

Other Instructional Services Inactive Appropriations

Table 16

Category Description	FY03-04	FY04-05	FY05-06	FY06-07
Assoc. Supt. Secondary	\$ -	\$ -	\$ -	\$ -
Classified Training	\$ -	\$ -	\$ -	\$ -
FDLRS State Programs local match	\$ -	\$ -	\$ -	\$ -
Florida On-line High School District Support	\$ -	\$ -	\$ -	\$ -
Great Ideas Suggestion Award	\$ -	\$ -	\$ -	\$ -
Jones High Rental Fund	\$ -	\$ -	\$ -	\$ -
Mentor Program	\$ -	\$ -	\$ -	\$ -
Middle School After School Program	\$ -	\$ -	\$ -	\$ -
Pre-K Handicapped - UCP	\$ -	\$ -	\$ -	\$ -
School Based Inservice	\$ -	\$ -	\$ -	\$ -
Schools Technology Coop	\$ -	\$ -	\$ -	\$ -
Secondary Vocational Equipment	\$ -	\$ -	\$ -	\$ -
Teacher Lead Program	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -

**OCPS
Central & Regional Units Appropriations
2006-2007 Fiscal Year**

This table depicts the "Central & Regional Units Appropriations" referred to previously in Table 10. Department funds are those centralized departments such as Superintendent's Office, School Board, Transportation Services, Facilities Services (Maintenance), Technology Services, Student Support and Exceptional Education Services. Department appropriations account for approximately 10.13% of the operating budget.

Central & Regional Units Appropriations

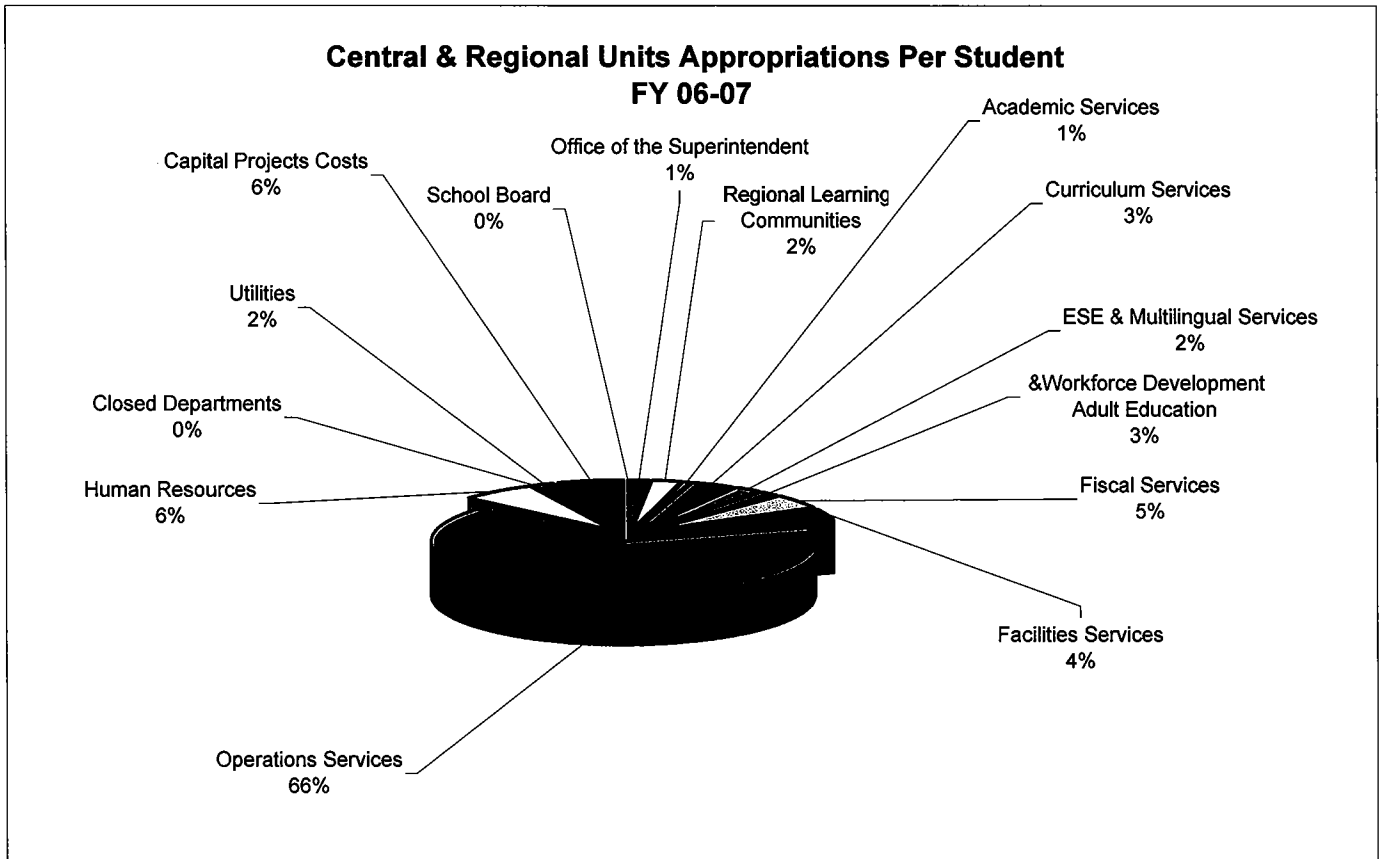
Table 17

Category Description	FY03-04	FY04-05	FY05-06	FY06-07
School Board	\$ 510,074	\$ 495,804	\$ 659,046	\$ 660,997
Office of the Superintendent	\$ 1,650,286	\$ 1,953,723	\$ 2,211,819	\$ 2,182,013
Regional Learning Communities	\$ 8,147,937	\$ 8,031,709	\$ 5,542,500	\$ 4,068,253
Academic Services	\$ 878,792	\$ 941,196	\$ 955,577	\$ 1,008,362
Curriculum Services	\$ 3,473,597	\$ 3,896,021	\$ 4,859,184	\$ 5,597,774
ESE & Multilingual Services	\$ 3,064,618	\$ 3,180,003	\$ 3,923,477	\$ 3,946,183
Workforce Development & Adult Education	\$ 2,545,412	\$ 2,417,870	\$ 2,749,774	\$ 2,733,998
Fiscal Services	\$ 5,373,087	\$ 5,877,417	\$ 7,119,918	\$ 7,651,864
Facilities Services	\$ 5,464,731	\$ 4,709,896	\$ 5,900,684	\$ 5,896,618
Operations Services	\$ 82,379,518	\$ 90,636,155	\$ 102,931,151	\$ 108,324,680
Human Resources	\$ 6,437,110	\$ 6,907,110	\$ 9,437,953	\$ 10,432,115
Closed Departments	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 2,877,004	\$ 2,340,754	\$ 2,554,879	\$ 2,652,075
Capital Projects Costs	\$ (6,504,703)	\$ (7,380,775)	\$ (9,210,497)	\$ (9,318,704)
Total	\$ 116,297,463	\$ 124,006,882	\$ 139,635,465	\$ 145,836,228

Central & Regional Units Appropriations Per Student

Table 18

Category Description	FY03-04	FY04-05	FY05-06	FY06-07
School Board	\$ 2.96	\$ 2.76	\$ 3.63	\$ 3.51
Office of the Superintendent	\$ 9.57	\$ 10.90	\$ 12.17	\$ 11.57
Regional Learning Communities	\$ 47.26	\$ 44.79	\$ 30.50	\$ 21.57
Academic Services	\$ 5.10	\$ 5.25	\$ 5.26	\$ 5.35
Curriculum Services	\$ 20.15	\$ 21.73	\$ 26.74	\$ 29.69
ESE & Multilingual Services	\$ 17.78	\$ 17.73	\$ 21.59	\$ 20.93
Workforce Development & Adult Education	\$ 14.76	\$ 13.48	\$ 15.13	\$ 14.50
Fiscal Services	\$ 31.17	\$ 32.78	\$ 39.19	\$ 40.58
Facilities Services	\$ 31.70	\$ 26.26	\$ 32.48	\$ 31.27
Operations Services	\$ 477.82	\$ 505.44	\$ 566.51	\$ 574.46
Human Resources	\$ 37.34	\$ 38.52	\$ 51.94	\$ 55.32
Closed Departments	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 16.69	\$ 13.05	\$ 14.06	\$ 14.06
Capital Projects Costs	\$ (37.73)	\$ (41.16)	\$ (50.69)	\$ (49.42)
Total	\$ 674.56	\$ 691.53	\$ 768.52	\$ 773.39



OCPS
District-wide Appropriations
2006-2007 Fiscal Year

This table depicts the "District-wide Appropriations" referred to previously in Table 10. District-wide funds are those used for items 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, the Park Building lease and operations and bank service charges. District-wide appropriations account for 1.35% of the operating budget.

District-wide Appropriations

Table 19

Category Description	FY03-04	FY04-05	FY05-06	FY06-07
Annual Leave Payout	\$ 500,000	\$ -	\$ 500,000	\$ 500,000
Bank Service Chgs/Fees	\$ 55,000	\$ 57,536	\$ 70,000	\$ 70,000
Boiler Inspections	\$ 6,590	\$ 6,780	\$ 7,000	\$ 7,000
Budget Advertisement	\$ 3,704	\$ 4,018	\$ 5,566	\$ 3,000
Bus Lease Costs	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
CO & DS	\$ 99,082	\$ 101,955	\$ 101,955	\$ 101,955
Copier Maintenance Contracts	\$ -	\$ 31,713	\$ -	\$ -
COPS Annual Fees	\$ 61	\$ 61	\$ 100	\$ 100
District External Audit	\$ 226,000	\$ 129,000	\$ 205,000	\$ 227,000
District-Wide Drug Testing*	\$ 21,560	\$ 20,513	\$ 148,667	\$ 148,667
Eastwood Community Association	\$ 7,200	\$ 3,263	\$ 3,600	\$ 3,600
Employee Assistance Program*	\$ 124,452	\$ 97,053	\$ 105,000	\$ 170,000
Employee Recognition Program*	\$ 59,936	\$ 66,325	\$ 60,000	\$ 60,000
EXCEL Building Maintenance	\$ -	\$ 80,147	\$ -	\$ -
FDLE Background Checks No Shows*	\$ 50,000	\$ 84,097	\$ 50,130	\$ 50,130
FDLE Background Checks Volunteers	\$ 133,174	\$ -	\$ 120,000	\$ 120,000
Hepatitis "B" Innoculations-Specific Employees*	\$ 25,052	\$ 23,666	\$ 25,000	\$ 25,000
Interscholastic Athletic Insurance	\$ 244,590	\$ 286,000	\$ 302,800	\$ 311,809
Loss Fund	\$ 9,175,309	\$ 3,738,732	\$ 10,530,892	\$ 14,506,826
Merit Pay-CTA Contract	\$ 100,000	\$ 93,156	\$ 100,000	\$ 100,000
NEO Participants*	\$ 44,832	\$ -	\$ 38,000	\$ 38,000
O-Force	\$ -	\$ 18,217	\$ 18,217	\$ 18,217
Park Building Lease	\$ 517,780	\$ 549,570	\$ 623,192	\$ 623,192
Park Building Operations	\$ 104,957	\$ -	\$ 93,732	\$ 94,278
Printing CTA Contract	\$ 3,760	\$ 4,562	\$ 2,100	\$ 2,100
Printing OESPA Contract	\$ 3,000	\$ -	\$ 2,100	\$ 3,226
Property Adjustment Board	\$ 29,854	\$ 32,439	\$ 40,000	\$ 44,700
Pupil Assignment Letters	\$ -	\$ -	\$ 21,800	\$ 21,800
Reclassifications	\$ 50,000	\$ -	\$ 50,000	\$ 50,000
Retirement Incentive Health Insur Prem	\$ 218,393	\$ 326,922	\$ 202,163	\$ 202,163
Sam's Club membership	\$ 100	\$ -	\$ 130	\$ 130
School Internal Account Audits	\$ 149,650	\$ 151,100	\$ 153,000	\$ 162,550
Sick Leave Accumulation Payout*	\$ 4,844,250	\$ 1,329,266	\$ 4,844,250	\$ 4,844,250
Sonitrol Security System & Contract	\$ 474,932	\$ 537,960	\$ 540,000	\$ 540,000
Sonitrol Security System Contract Safe	\$ -	\$ 53,162	\$ -	\$ -
Sound Lab-Gatlin Center	\$ 48,239	\$ 47,077	\$ 58,518	\$ 59,062
Stale Dated Check Submittal	\$ 13,201	\$ -	\$ 15,000	\$ 15,000
Substitute Teachers	\$ 1,500,000	\$ 34,608	\$ 1,500,000	\$ 1,500,000
Suspensions with Pay	\$ 212,376	\$ 437,525	\$ 500,000	\$ 500,000
Tampa Avenue Custodial	\$ 136,416	\$ 88,679	\$ 141,806	\$ 142,837
Tangible Property Inventory Verification	\$ 44,260	\$ 38,660	\$ 40,000	\$ 40,000
TANS Interest Expense	\$ 145,584	\$ 755,540	\$ 1,241,433	\$ 1,650,000
TANS Issuing Costs	\$ 28,398	\$ 28,163	\$ 29,610	\$ 30,000
TSA Consulting Group	\$ 63,239	\$ 81,656	\$ 86,700	\$ 86,700
TV Broadcast Contract	\$ 49,000	\$ -	\$ 49,000	\$ 49,000

District-wide Appropriations

Table 19

Category Description	FY03-04	FY04-05	FY05-06	FY06-07
Unemploy Compensation*	\$ 321,000	\$ 6,295	\$ 321,000	\$ 321,000
North Lake Park Community	\$ 5,140	\$ -	\$ 5,000	\$ 5,000
Park Building Security	\$ -	\$ 22,406	\$ 26,500	\$ 26,500
MetroOrlando EDC	\$ -	\$ -	\$ 50,000	\$ 50,000
Energy Incentive	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
State & Local Pay Incentive Plans	\$ -	\$ 290,030	\$ -	\$ -
FY06 Portable Plan	\$ -	\$ 1,826,782	\$ -	\$ -
FY06 Transportation 911 Radio Plan	\$ -	\$ 931,435	\$ -	\$ -
SAP Upgrade	\$ -	\$ -	\$ 6,425,000	\$ -
Chancery SMS	\$ -	\$ -	\$ 1,280,000	\$ -
Blue Ribbon	\$ -	\$ -	\$ 80,632	\$ -
Payroll Overpayments	\$ -	\$ 23,154	\$ -	\$ -
Project Phoenix	\$ -	\$ 184	\$ -	\$ -
Staff Development Mgt Trn	\$ -	\$ 10,595	\$ -	\$ -
F/ACert&Maint.92.0	\$ -	\$ 20,701	\$ -	\$ -
Cobra,FSA & Retire Health	\$ -	\$ -	\$ 223,000	\$ 223,000
Health Insurance Consultants	\$ -	\$ -	\$ 67,000	\$ 200,000
Health Trust Legal Services	\$ -	\$ -	\$ 20,000	\$ 60,000
Interior & Exterior Painting Program for Schools	\$ -	\$ -	\$ -	\$ 3,951,044
Technical Training For IT Staff	\$ -	\$ -	\$ -	\$ 250,000
Business System Improvements	\$ -	\$ -	\$ -	\$ 4,000,000
Student Information System	\$ -	\$ -	\$ -	\$ 4,000,000
Worker's Compensation Demo Project	\$ -	\$ -	\$ -	\$ 113,252
Joint Use Projects	\$ -	\$ -	\$ -	\$ 85,000
Sub-Total District Wide Costs	\$ 19,865,071	\$ 12,470,701	\$ 32,149,592	\$ 41,432,089
Less Other Personnel Costs	\$ (15,607,734)	\$ (4,976,907)	\$ (17,781,802)	\$ (22,045,736)
Total	\$ 4,257,337	\$ 7,493,794	\$ 14,367,790	\$ 19,386,353

District-wide Inactive Appropriations

Table 20

Category Description	FY02-03	FY03-04	FY04-05	FY05-06
Sub-Total Inactive Projets	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -

**OCPS
General Fund Capital Projects
2006-2007 Fiscal Year**

Table 21 reflects appropriations for costs recorded in the general fund but whose originating fund source is the capital budget. These appropriations account for approximately 2.03% of the operating budget.

General Fund Capital Projects

Table 21

Category Description	FY03-04	FY04-05	FY05-06	FY06-07
Portable Leasing	\$ 6,843,471	\$ 11,099,625	\$ 10,200,000	\$ 12,500,000
Chief Executive Officer Existing Schools	\$ 1,186,686	\$ 1,908,516	\$ 2,043,955	\$ 1,871,836
Chief Executive Officer New Schools	\$ 292,193	\$ 481,722	\$ 576,866	\$ 583,879
Real Property	\$ 214,831	\$ 340,851	\$ 429,688	\$ 423,668
Facilities Principal Liaison	\$ 277,302	\$ 291,002	\$ 310,948	\$ 315,243
Facilities Program	\$ 1,559,004	\$ 52,943	\$ -	\$ -
Building Code Compliance Office	\$ 475,054	\$ 456,751	\$ 715,188	\$ 767,583
Facilities Strategic Planning	\$ 300,038	\$ 290,605	\$ 640,714	\$ 734,806
Facilities Standards & Design	\$ 1,159,623	\$ 887,506	\$ 1,183,325	\$ 1,199,603
Facilities Fiscal Control	\$ 250,004	\$ 163,831	\$ 204,504	\$ 207,461
Planning & Governmental Relations	\$ 46,323	\$ 191,834	\$ 321,456	\$ 393,549
Contract Administration	\$ 878,271	\$ 570,446	\$ 635,708	\$ 644,956
Business Opportunity	\$ 68,836	\$ 106,928	\$ 152,539	\$ 154,698
DW Capital Projects & Portables	\$ 95,845	\$ 1,637,840	\$ 1,995,606	\$ 2,021,422
State Non-Recurring Maintenance Allocation	\$ 3,088,137	\$ 6,160,324	\$ 4,628,212	\$ 7,359,459
For Schools Minor Capital Projects	\$ 3,911,664	\$ -	\$ -	\$ -
Total	\$ 20,647,281	\$ 24,640,725	\$ 24,038,709	\$ 29,178,163

**OCPS
Non-Recurring Appropriations
2006-2007 Fiscal Year**

Table 22 reflects the requirement in the Board's Ends 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 0.55% of the operating budget.

Non-Recurring Appropriations

Table 22

Category Description	FY03-04	FY04-05	FY05-06	FY06-07
FY 2006-2007 Non-Recurring Appropriations				
Teacher Signing Bonuses Personnel				\$ 3,400,000
Additional Days for New & Renovated Elementary Schools				\$ 622,158
Additional Days for New & Renovated Middle Schools				\$ 302,767
Additional Days for New & Renovated High Schools				\$ 164,530
Develop Strategic Plan				\$ 80,000
Educational Audit				\$ 100,000
Board Room Accoustics				\$ 345,000
ELC Electrical Upgrade				\$ 800,000
Portal Infrastructure				\$ 780,000
Administrative Operations Van				\$ 35,000
Sixth Area Office Furniture				\$ 60,000
Accounts Payable Printers for Document Imaging				\$ 5,300
Impact Fee Study				\$ 62,500
Valencia Colaborative Project				\$ 120,000
FY 2005-2006 Non-Recurring Appropriations			\$ 10,500	
Space Reorganization And Equipment Risk Mgt			\$ 241,557	
Additional Days for New Elementary Schools			\$ 100,701	
Additional Days for New Middle Schools			\$ 171,454	
Additional Days for New High Schools			\$ 182,420	
PATS Final Maintenance Personnel			\$ 1,300	
Recruitment Ads Personnel			\$ 25,000	
Maintenance Operations			\$ 36,770	
Support Services Clerk Evans HS			\$ 170,000	
Emergency Nursing Services Student Health Services			\$ 730	
TANs Invoices CFO			\$ 50,000	
Administrative In Basket Personnel			\$ 4,200	
Temporary Services Employee Relations			\$ 500,000	
Technology Refresh IT			\$ 6,400	
Temporary Services Procurement			\$ 60,000	
Parent Guides Community Relations			\$ 150,000	
Vending Misers Energy Advisors			\$ 500,000	
Digital Controls Portable Operations			\$ 5,000	
League Of Educational Excellence			\$ 3,500	
Temporary Services Procurement			\$ 65,000	
Employee Assistance Contract Adjustment Risk Mgt			\$ 600,000	
Life Skills Center Jones HS			\$ 270,200	
CELT Corporation Contract IT			\$ 10,500	
Zoning Ads Pupil Assignment			\$ 5,194,471	
Rental Of Portables Additional Costs Maintenance			\$ 925,000	
EFI Additional Iniatives IT			\$ 2,190	
Final Reconciliation Of Sun Trust P Card Accts Payable			\$ 8,100	
Space Reorganization And Equipment Accounts Payable			\$ 270,070	
District Portal Development IT			\$ 460,200	
Connect Ed IT			\$ 4,007	
Property Adjustment Board Finance			\$ 72,050	
Park Building Lease			\$ 200,000	
Irrigation Wells & Meters Portable Operations			\$ 7,096	
TSA Consulting Benefits			\$ 12,040	
Florida Music Association Dues			\$ 15,000	
Increase Costs Legislative & Congressional Relations			\$ 160,000	
Increase Legal Costs Legal Services			\$ 5,350	
HR Furniture New Personnel			\$ 25,000	
Unitary Status Demographic Study			\$ 1,126	

Non-Recurring Appropriations

Table 22

Category Description	FY03-04	FY04-05	FY05-06	FY06-07
Union Contract Printing HR Labor Relations			\$ 12,000	
North Lake Park Relief Additional Early Supplies			\$ 100,000	
Renovations,Relocations ELC Office Design			\$ 45,000	
Hungerford Prep Study Facilities			\$ 1,700,000	
Student Information System Infrastructure IT			\$ 23,000	
Back On Track Additional Services SAFE			\$ 155,359	
HS Summer School Increase Costs			\$ 992,219	
Summer School Extended Contract			\$ 100,000	
Facilities Procedures Consultant			\$ 1,966,500	
Portable Furniture & Equipment New Standard			\$ 125,000	
Correction to Initial Allocation			\$ 300,000	
Retro Fit ELC			\$ 300,000	
FY 2004-2005 Non-Recurring Appropriations				
Hurricane Charley Unreimbursed Costs		\$ 2,416,154		
Hurricane Francis Unreimbursed Costs		\$ 349,976		
Hurricane Jeane Unreimbursed Costs		\$ 370,660		
Freight Costs for Old P.O.'s		\$ 1,979		
GR/IR PO Variances		\$ 26,973		
Various		\$ 8,742,959		
FY 2003-2004 Non-Recurring Appropriations				
Magnet Busing	\$ 1,014,000			
Leadership Technology Group	\$ 35,000			
Various Payments	\$ 44,019			
Fire Watchers	\$ 100,000			
Mid-year Grant Adjustments	\$ 98,363			
Instructional Incentive Bonus-State	\$ 89,933			
Administrative Performance Bonus -State	\$ 125,927			
Administrative Performance Bonus -District	\$ 207,495			
AVID(Oakridge,West Orange)	\$ 85,838			
PATS(Personnel)	\$ 117,960			
Special Assistance(Jones)	\$ 50,000			
Park Building Security	\$ 22,500			
Temporary Help (Pupil Assignment)	\$ 8,628			
Temporary Help (Personnel)	\$ 8,000			
Moving(Hiawassee)	\$ 35,199			
Prior Year Travel Expenses (Old Central Area)	\$ 3,962			
Computer (North Area)	\$ 1,408			
Computer (OMB)	\$ 2,013			
Recruitment & Retention (Kelly Services)	\$ 11,319			
Personnel Services(Temporary Replacement)	\$ 13,370			
.2% Non Recurring OESPA Adjustment	\$ 284,004			
3 Digital Microfilm Reader Printers (Records Mgt)	\$ 54,000			
Facility Use Oversight-Manager	\$ 35,000			
Business System Upgrade	\$ 2,900,000			
Student Information System Upgrade	\$ 425,000			
Summer School Supplement	\$ 3,500,000			
Sub-Total	\$ 9,272,938	\$ 11,908,702	\$ 16,346,011	\$ 6,877,255
To Allocate	\$ -	\$ -	\$ -	\$ 1,045,365
TOTAL	\$ 9,272,938	\$ 11,908,702	\$ 16,346,011	\$ 7,922,620

**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, 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 23

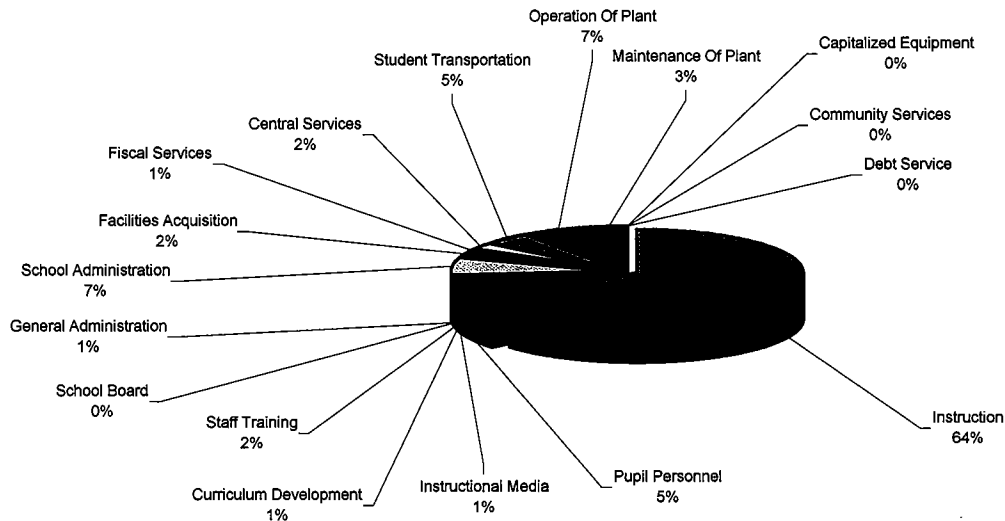
<u>Category</u>	<u>Description</u>
Instruction	Direct classroom instruction, including classroom teachers and paraprofessional salaries, classroom supplies, books, equipment
Pupil Personnel Services	Guidance counselors, social workers, psychologists
Instructional Media Services	Media Center staff and library materials
Instruction and Curriculum Development	School resource teachers, district level staff for curriculum development
Instructional Staff Training	Training of teachers and teacher assistants
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 Constr.	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
Community Service	Volunteer services, communication to the public
Debt Service	Interest expense incurred on short-term funds until Property Taxes are received
Capitalized Equipment	Equipment purchases for which the acquisition cost is \$1,000 or greater.

Total Operating Expenditures By Function

Table 23

Function	FY03-04	FY04-05	FY05-06	FY06-07
Instruction	\$ 607,786,617	\$ 654,980,501	\$ 736,790,395	\$ 896,934,578
Pupil Personnel	\$ 28,034,803	\$ 29,436,881	\$ 51,826,787	\$ 73,274,528
Instructional Media	\$ 10,627,228	\$ 12,997,010	\$ 14,640,101	\$ 17,000,000
Curriculum Development	\$ 47,624,262	\$ 51,282,837	\$ 10,196,818	\$ 9,330,337
Staff Training	\$ 8,747,875	\$ 9,011,216	\$ 25,807,507	\$ 28,316,665
School Board	\$ 2,235,422	\$ 1,866,094	\$ 1,244,565	\$ 759,518
General Administration	\$ 5,252,214	\$ 4,780,091	\$ 1,642,948	\$ 7,439,528
School Administration	\$ 71,388,082	\$ 76,008,184	\$ 74,289,940	\$ 93,463,232
Facilities Acquisition	\$ 7,301,099	\$ 15,521,779	\$ 41,007,912	\$ 31,518,060
Fiscal Services	\$ 4,889,291	\$ 5,096,717	\$ 6,082,973	\$ 9,945,710
Central Services	\$ 20,671,418	\$ 27,225,988	\$ 36,596,425	\$ 34,860,178
Student Transportation	\$ 45,144,798	\$ 48,492,273	\$ 53,679,788	\$ 63,631,774
Operation Of Plant	\$ 65,164,481	\$ 69,390,978	\$ 70,067,675	\$ 94,219,699
Maintenance Of Plant	\$ 31,502,886	\$ 35,994,923	\$ 28,056,637	\$ 39,658,681
Community Services	\$ 590,158	\$ 902,775	\$ 1,998,263	\$ 488,899
Debt Service	\$ 932,472	\$ 755,540	\$ 1,398,098	\$ 96,680
Capitalized Equipment	\$ 6,232,413		\$ 3,787,224	\$ 791,892
Total	\$ 964,125,518	\$ 1,043,743,788	\$ 1,159,114,056	\$ 1,401,729,958

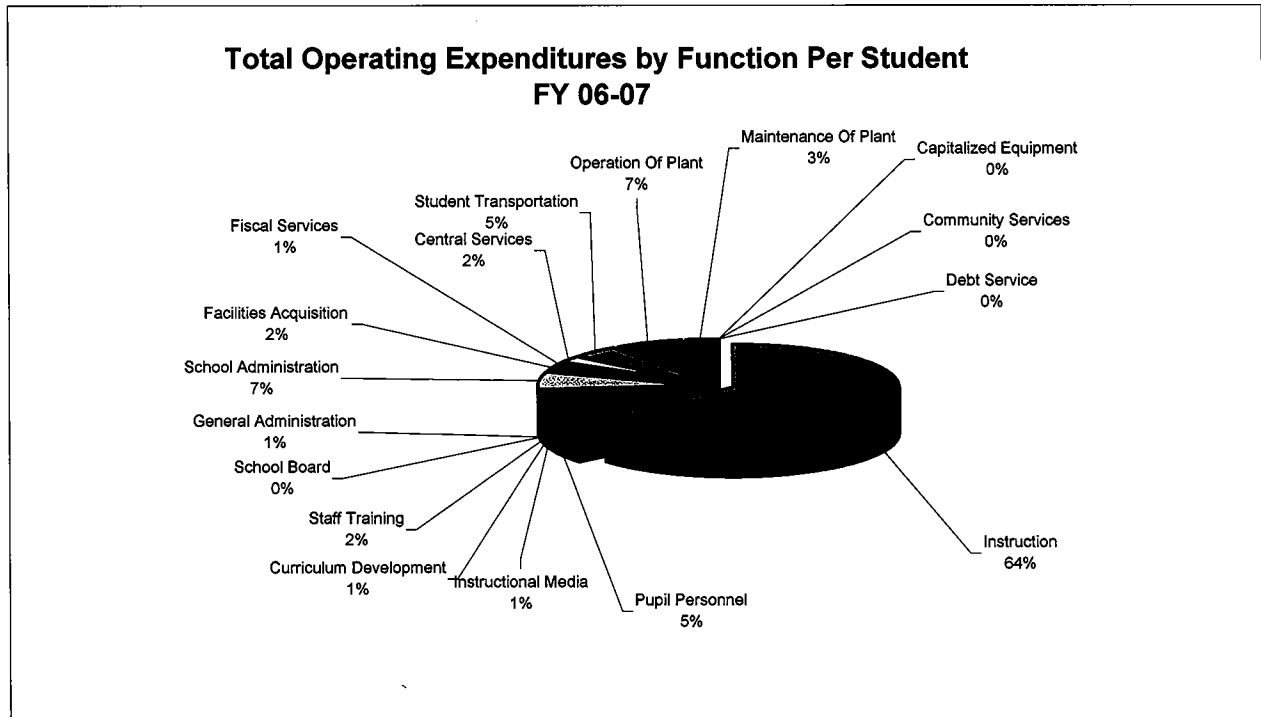
Total Operating Expenditures by Function FY 06-07



Operating Expenditures By Function Per Student

Table 24

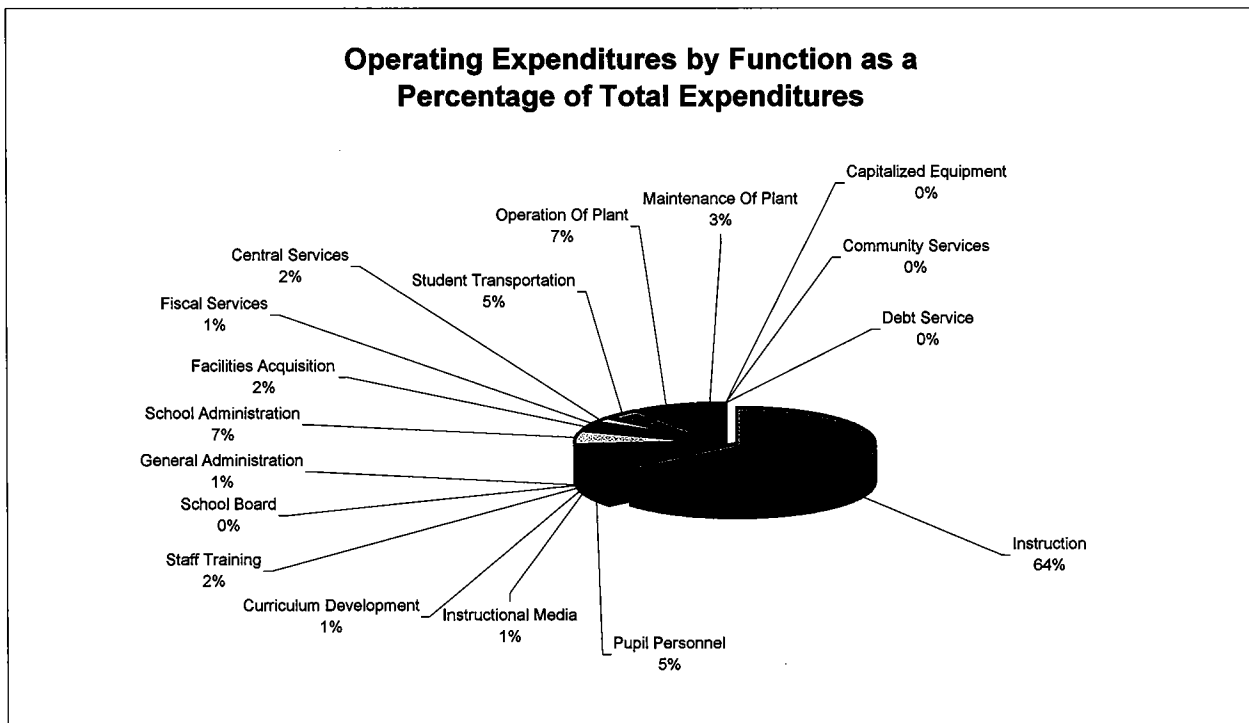
Function	FY03-04	FY04-05	FY05-06	FY06-07
Instruction	\$ 3,525.33	\$ 3,652.53	\$ 4,055.12	\$ 4,756.56
Pupil Personnel	\$ 162.61	\$ 164.16	\$ 285.24	\$ 388.58
Instructional Media	\$ 61.64	\$ 72.48	\$ 80.58	\$ 90.15
Curriculum Development	\$ 276.23	\$ 285.98	\$ 56.12	\$ 49.48
Staff Training	\$ 50.74	\$ 50.25	\$ 142.04	\$ 150.17
School Board	\$ 12.97	\$ 10.41	\$ 6.85	\$ 4.03
General Administration	\$ 30.46	\$ 26.66	\$ 9.04	\$ 39.45
School Administration	\$ 414.07	\$ 423.86	\$ 408.87	\$ 495.65
Facilities Acquisition	\$ 42.35	\$ 86.56	\$ 225.70	\$ 167.14
Fiscal Services	\$ 28.36	\$ 28.42	\$ 33.48	\$ 52.74
Central Services	\$ 119.90	\$ 151.83	\$ 201.42	\$ 184.87
Student Transportation	\$ 261.85	\$ 270.42	\$ 295.44	\$ 337.45
Operation Of Plant	\$ 377.97	\$ 386.96	\$ 385.64	\$ 499.66
Maintenance Of Plant	\$ 182.73	\$ 200.73	\$ 154.42	\$ 210.32
Community Services	\$ 3.42	\$ 5.03	\$ 11.00	\$ 2.59
Debt Service	\$ 5.41	\$ 4.21	\$ 7.69	\$ 0.51
Capitalized Equipment	\$ 36.15	-	\$ 20.84	\$ 4.20
Total	\$ 5,592.19	\$ 5,820.49	\$ 6,379.48	\$ 7,433.56



Operating Expenditures By Function As A Percent Of Total Expenditures

Table 25

Function	FY03-04	FY04-05	FY05-06	FY06-07
Instruction	63.04%	62.75%	63.56%	63.99%
Pupil Personnel	2.91%	2.82%	4.47%	5.23%
Instructional Media	1.10%	1.25%	1.26%	1.21%
Curriculum Development	4.94%	4.91%	0.88%	0.67%
Staff Training	0.91%	0.86%	2.23%	2.02%
School Board	0.23%	0.18%	0.11%	0.05%
General Administration	0.54%	0.46%	0.14%	0.53%
School Administration	7.40%	7.28%	6.41%	6.67%
Facilities Acquisition	0.76%	1.49%	3.54%	2.25%
Fiscal Services	0.51%	0.49%	0.52%	0.71%
Central Services	2.14%	2.61%	3.16%	2.49%
Student Transportation	4.68%	4.65%	4.63%	4.54%
Operation Of Plant	6.76%	6.65%	6.04%	6.72%
Maintenance Of Plant	3.27%	3.45%	2.42%	2.83%
Community Services	0.06%	0.09%	0.17%	0.03%
Debt Service	0.10%	0.07%	0.12%	0.01%
Capitalized Equipment	0.65%	0.00%	0.33%	0.06%
Total	100.00%	100.00%	100.00%	100.00%



Salaries by Function

Table 26

Function	FY03-04	FY04-05	FY05-06	FY06-07
Instruction	\$ 393,673,826	\$ 429,428,961	\$ 479,554,428	\$ 542,715,206
Pupil Personnel	\$ 20,783,521	\$ 21,926,330	\$ 38,977,666	\$ 43,552,089
Instructional Media	\$ 6,792,807	\$ 8,655,334	\$ 10,116,156	\$ 11,243,133
Curriculum Development	\$ 34,200,728	\$ 37,292,424	\$ 7,175,860	\$ 6,655,170
Staff Training	\$ 2,520,514	\$ 6,463,160	\$ 19,038,527	\$ 22,096,189
School Board	\$ 385,704	\$ 453,277	\$ 369,460	\$ 404,472
General Administration	\$ 2,915,158	\$ 2,725,467	\$ 1,017,978	\$ 1,316,912
School Administration	\$ 52,367,041	\$ 56,157,068	\$ 53,502,946	\$ 60,695,789
Facilities Acquisition	\$ 3,885,653	\$ 4,625,663	\$ -	\$ -
Fiscal Services	\$ 3,501,533	\$ 3,630,399	\$ 4,010,118	\$ 4,745,432
Food Services	\$ 1,667	\$ -		
Central Services	\$ 11,651,691	\$ 12,320,748	\$ 16,602,666	\$ 17,517,198
Student Transportation	\$ 27,289,888	\$ 29,260,018	\$ 30,792,648	\$ 34,342,570
Operation Of Plant	\$ 20,803,473	\$ 21,983,782	\$ 20,418,760	\$ 26,169,503
Maintenance Of Plant	\$ 14,973,779	\$ 15,118,642	\$ 15,788,237	\$ 18,282,033
Community Services	\$ 127,081	\$ 350,114	\$ 1,265,608	\$ 345,202
Total Salaries	\$ 595,874,062	\$ 650,391,386	\$ 698,631,058	\$ 790,080,898

**OCPS
Tentative Capital Outlay Budget
2006-2006 Fiscal Year**

Legally the presentation is the tentative budget, however, unlike previous years, there are several thorny issues that need resolution. The issues have arisen because of unprecedented construction costs amid a forecast of continued growth in student enrollment. The central issue to be resolved is the scope of the sales tax projects. The scope has always envisioned bringing the existing schools to prototype quality, (air conditioning, lighting, acoustics, electrical outlets, etc). The issue is will the scope include bringing the existing schools to prototype size? Another issue is the modifications that are to be made to the order of projects in order to demonstrate unitary status. Thus, the tentative budget and resulting 10 year plan should be viewed as a conceptual document based on current practice and not necessarily the road map for the next 10 years.

The tentative capital outlay budget appropriations and reserves for FY07 total \$1,444,403,194. However \$653,222,270 is for projects started in prior years.

This budget proposes to spend \$6.9 million to complete current immediate needs, and \$338.4 million for comprehensive needs and replacement school projects. In addition, \$31.7 million will go toward environmental compliance projects, additional safety corrections, school site security improvements and retrofits at certain schools to meet the emergency shelter code requirements, as well as technology retrofits.

Additional and new school construction, site acquisition, modular classrooms and portable replacement and Certificates of Participation payments total \$830.5 million.

These areas, existing schools, new schools, replacement schools and future sites account for 92.67% (\$1,207.5 million) of the capital budget. In addition, 7.33% would go for:

	<u>Millions</u>
Network Technology	\$ 2.4
Portable Moves & Installations	\$15.5
Portable Leasing	\$12.5
Portable Repairs	\$ 0.0
Project Management	\$ 9.6
Maintenance Transfer (PECO)	\$12.3
Equipment Lease Payments	\$11.8
Busses	\$13.5
Ancillary Facilities	<u>\$17.9</u>
Total	\$95.5

Also, \$44.8 million or 3.10% is earmarked for transfer to the reserve for future capital renewal requirements.

The contingency reserve is established at \$13.2 million or .91% of the capital budget. This is 10% of property tax revenue in compliance with the executive limitations.

The property tax revenues are based on a 1.5 mill levy in compliance with the sales tax referendum agreement.

Finally, the reserve for future projects is \$83.4 million or 5.77% of the capital budget.

2006/2007 Fiscal Year District Capital Outlay Revenue Sources

July 31, 2006

State Public Education Capital Outlay Construction (PECO): 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 for use of these funds include new athletic facilities and performing arts centers. Any project using these funds must have been recommended in the educational plant survey.

State Public Education Capital Outlay 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 based on sum of digits formula -older the building and the larger the facility the greater the maintenance need.

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 half-cent sales tax will run for 13 years and will include a half mill property tax rollback for the term of the tax (a mill is equal to one dollar of property tax for every \$1000 of the assessed value of that property.) Sales tax revenues can be used to remodel or replace existing schools as well as for constructing new schools, land acquisition and capital renewal.

Capital Improvement Millage: Funds derived from a 1.5 millage levy on local property. The legal limit for capital improvement tax is 2.0 mills. This millage represents a rollback of .5 mills as a result of the voter approved sales tax referendum. 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.

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. The estimated capital impact over the next 10 years to OCPS is \$1.5 billion. To date the district has received \$127 million including \$66.1 million for FY07.

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.

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

5-Year Capital Outlay Plan for Additional Schools

Below is the list of additional schools and their scheduled opening date. The opening date reflects that certificate of occupancy has been achieved by June 1st of each year

	Additional Schools	Yr Open
1	Whispering Oaks/Windermere ES Relief I	2007
2	Apopka HS Relief	2007
3	Lakeview MS Relief (Developer)	2007
4	Audubon ES Relief (Swing)	2007
5	North Lake Park ES Relief II (Lake Hart)	2007
6	East Technical School	2007
7	Lake Whitney Thornebrooke ES Relief	2008
8	North Lake Park ES Relief III (Eagle Creek)	2009
9	Corner Lake/Avalon MS Relief	2009
10	Ocoee MS Relief	2009
11	Timber Creek/University HS Relief	2009
12	Horizon West ES Relief	2009
13	Azalea Park/Little River ES Relief	2010
14	Columbia ES Relief II	2010
15	Ponkan Road ES Relief	2010
16	Clarcona/Citrus Lakeville ES Relief	2010
17	Odyssey MS Relief I	2010
18	Southeast ES Relief	2010
19	Lakeview MS Relief II - Sessions Property	2011
20	Avalon ES Relief II	2012
21	Endeavor/Southwood/Meadow Woods ES Relief	2012
22	West Orange HS Relief	2012
23	Horizon West ES Relief II (Village H)	2012
24	Tangelo Park/Waterbridge ES Relief - Watson	2012
25	North Lake Park ES (Randal Johnson/Moss Park)	2012
26	Sadler Shingle Creek EI Relief II	2012
27	Horizon West ES Relief	2012
28	Horizon West ES Relief III - Sessions Property	2013
29	Northwest ES Relief	2013
30	Southeast ES Relief	2013
31	Horizons West MS Relief (Lakeside)	2013
32	Ponkan Road MS Relief	2014
33	North Ocoee ES Relief	2014
34	Horizons West ES Relief	2014
35	ICP ES Relief	2014
36	Cypress Creek/Oak Ridge HS Relief	2015
37	Union Park/Glenridge MS Relief	2015
38	South ES Relief	2015
39	South ES Relief	2015
40	Horizon West ES Relief IV	2015
41	East ES Relief	2015
42	Horizons West ES	2015
43	Southwest Apopka ES Relief	2016
44	Tangelo Park/Waterbridge ES Relief II	2016
45	Horizons West ES Relief V(Village F)	2016
46	ICP ES Relief	2016
47	Princeton Village ES Relief	2016
48	Middle School Relief	2016
49	Crown Point MS Relief	2017
50	Southwest MS Relief	2017
51	Lakeview MS Relief III	2017
52	Elementary Relief	2017

2007-2016 FISCAL YEARS CAPITAL REVENUE PROJECTIONS

July 27, 2006

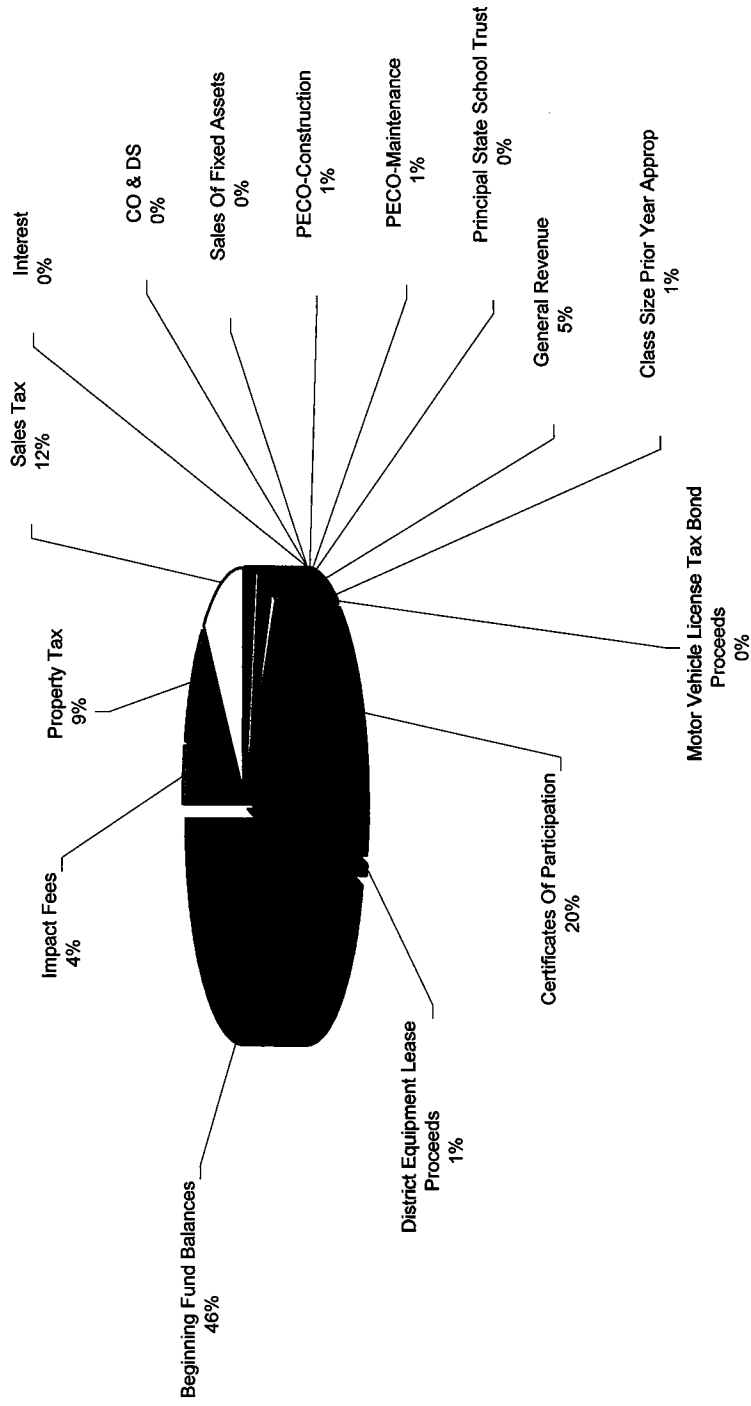
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2007	2008	2009	2010	2011	
Revenues & Projects						
Local Sources						
Impact Fees	\$ 61,382,063	\$ 61,151,308	\$ 62,115,218	\$ 64,198,144	\$ 71,326,468	
Property Tax	\$ 131,623,835	\$ 141,942,179	\$ 152,493,140	\$ 163,110,321	\$ 174,656,271	
Sales Tax	\$ 172,133,389	\$ 180,740,059	\$ 189,777,061	\$ 199,265,914	\$ 209,229,210	
Sales Of Fixed Assets						
Interest						
Total Local Sources	\$ 365,139,287	\$ 383,833,546	\$ 404,385,420	\$ 426,574,379	\$ 455,211,950	
State Sources						
CO & DS	\$ 1,765,629	\$ 1,946,182	\$ 2,062,607	\$ 2,242,071	\$ 2,404,782	
PECO-Construction	\$ 14,555,629	\$ -	\$ -	\$ -	\$ -	
PECO-Maintenance	\$ 12,269,486	\$ 4,900,000	\$ 4,900,000	\$ 4,900,000	\$ 4,900,000	
Principal State School Trust	\$ 5,616,391					
General Revenue	\$ 66,120,159					
Class Size Prior Year Approp	\$ 18,589,343					
Total State Sources	\$ 118,916,637	\$ 6,846,182	\$ 6,962,607	\$ 7,142,071	\$ 7,304,782	
COP Proceeds & Other Sources						
Motor Vehicle License Tax Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	
Revenue Anticipated Notes						
Certificates Of Participation	\$ 293,625,000	\$ 120,285,000	\$ 129,745,000	\$ 111,470,000	\$ 142,550,000	
District Equipment Lease Proceeds	\$ 13,500,000	\$ 13,500,000	\$ 13,500,000	\$ 13,500,000	\$ 13,500,000	
Beginning Fund Balances	\$ 653,222,270	\$ 83,386,372	\$ 30,622,018	\$ 20,221,690	\$ 11,866,742	
Total COP Proceeds & Other Sources	\$ 960,347,270	\$ 217,171,372	\$ 173,867,018	\$ 145,191,690	\$ 167,916,742	
Total Revenue & Other Sources	\$ 1,444,403,194	\$ 607,851,099	\$ 585,215,045	\$ 578,908,140	\$ 630,433,473	

2007-2016 FISCAL YEARS CAPITAL REVENUE PROJECTIONS

July 27, 2006

	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
Revenues & Projects					
Local Sources					
Impact Fees	\$ 71,856,748	\$ 67,945,104	\$ 65,960,668	\$ 65,949,861	\$ 65,910,440
Property Tax	\$ 187,642,070	\$ 198,900,594	\$ 210,834,629	\$ 223,484,707	\$ 315,858,386
Sales Tax	\$ 219,690,671	\$ 230,675,204	\$ 242,208,964	\$ 254,319,413	\$ 179,642,536
Sales Of Fixed Assets					
Interest					
Total Local Sources	\$ 479,189,488	\$ 497,520,902	\$ 519,004,262	\$ 543,753,981	\$ 561,411,362
State Sources					
CO & DS	\$ 2,561,098	\$ 2,783,934	\$ 2,931,826	\$ 3,118,941	\$ 3,293,716
PECO-Construction	\$ -	\$ -	\$ -	\$ -	\$ -
PECO-Maintenance	\$ 4,900,000	\$ 4,900,000	\$ 4,900,000	\$ 4,900,000	\$ 4,900,000
Principal State School Trust					
General Revenue					
Class Size Prior Year Approp					
Total State Sources	\$ 7,461,098	\$ 7,683,934	\$ 7,831,826	\$ 8,018,941	\$ 8,193,716
COP Proceeds & Other Sources					
Motor Vehicle License Tax Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Anticipated Notes					
Certificates Of Participation	\$ 144,955,000	\$ 152,760,000	\$ 159,960,000	\$ 168,555,000	\$ 170,615,000
District Equipment Lease Proceeds	\$ 13,500,000	\$ 13,500,000	\$ 13,500,000	\$ 13,500,000	\$ 13,500,000
Beginning Fund Balances	\$ 12,777,087	\$ 103,320,565	\$ 48,479,345	\$ 52,628,926	\$ 62,402,906
Total COP Proceeds & Other Sources	\$171,232,087	\$269,580,565	\$221,939,345	\$234,683,926	\$246,517,906
Total Revenue & Other Sources	\$ 657,882,674	\$ 774,785,401	\$ 748,775,433	\$ 786,456,948	\$ 816,122,984

**Capital Revenues
2006-07**



2007-2016 FISCAL YEARS CAPITAL APPROPRIATION PROJECTIONS
July 27, 2006

	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011
Prty					
Immediate Needs					
Various	\$ 6,944,640	\$ -	\$ -	\$ -	\$ -
Immediate Needs	\$ 6,944,640	\$ -	\$ -	\$ -	\$ -
Comprehensive Needs					
Boone HS -	\$ 25,861	\$ -	\$ -	\$ -	\$ -
Colonial HS	\$ 59,745	\$ -	\$ -	\$ -	\$ -
Jones HS	\$ 313,805	\$ -	\$ -	\$ -	\$ -
Lakeview MS	\$ 115,492	\$ -	\$ -	\$ -	\$ -
Southwest MS	\$ 2,075,847	\$ -	\$ -	\$ -	\$ -
Winter Park HS	\$ 4,261,200	\$ -	\$ -	\$ -	\$ -
COP's Reserve	\$ 1,385,159	\$ -	\$ -	\$ -	\$ -
Strategic Plan	\$ 6,297,721	\$ -	\$ -	\$ -	\$ -
2 Liberty MS	\$ 9,766,329	\$ -	\$ -	\$ -	\$ -
4 Jackson MS	\$ 9,750,415	\$ -	\$ -	\$ -	\$ -
6 Colonial Ninth CC	\$ 10,407,982	\$ -	\$ -	\$ -	\$ -
7 Ridgewood Park ES	\$ 6,682,710	\$ -	\$ -	\$ -	\$ -
8 Tidenville ES	\$ 5,880,130	\$ -	\$ -	\$ -	\$ -
9 Bonneville ES	\$ 7,812,905	\$ -	\$ -	\$ -	\$ -
10 Bay Meadows ES	\$ 4,433,762	\$ -	\$ -	\$ -	\$ -
13 Sadler ES	\$ 17,086,837	\$ -	\$ -	\$ -	\$ -
14 Union Park MS	\$ 30,695,705	\$ -	\$ -	\$ -	\$ -
17 Windermere ES	\$ 11,617,008	\$ -	\$ -	\$ -	\$ -
19 Lockhart MS	\$ 38,333,393	\$ -	\$ -	\$ -	\$ -
20 Conway ES	\$ 18,676,447	\$ -	\$ -	\$ -	\$ -
21 Robinswood MS	\$ 41,132,435	\$ -	\$ -	\$ -	\$ -
22 Lee MS	\$ 41,588,623	\$ -	\$ -	\$ -	\$ -
23 Lakemont ES	\$ 20,174,587	\$ -	\$ -	\$ -	\$ -
25 Shenandoah ES	\$ 1,000,000	\$ 22,024,909	\$ -	\$ -	\$ -
26 Killarney ES	\$ 1,000,000	\$ 20,308,540	\$ -	\$ -	\$ -
27 Metrowest ES	\$ 750,000	\$ 33,620,560	\$ -	\$ -	\$ -
28 Conway MS	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 43,999,381
29 Maitland MS	\$ -	\$ -	\$ 1,000,000	\$ 49,478,624	\$ -
30 Palm Lake ES	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 25,864,309

2007-2016 FISCAL YEARS CAPITAL APPROPRIATION PROJECTIONS
July 27, 2006

	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
Prt					
Immediate Needs					
Various	\$ -	\$ -	\$ -	\$ -	\$ -
Immediate Needs	\$ -	\$ -	\$ -	\$ -	\$ -
Comprehensive Needs					
Boone HS -	\$	\$	\$	\$	\$
Colonial HS	\$	\$	\$	\$	\$
Jones HS	\$	\$	\$	\$	\$
Lakeview MS	\$	\$	\$	\$	\$
Southwest MS	\$	\$	\$	\$	\$
Winter Park HS	\$	\$	\$	\$	\$
COP's Reserve	\$	\$	\$	\$	\$
Strategic Plan	\$ -	\$ -	\$ -	\$ -	\$ -
2 Liberty MS	\$	\$	\$	\$	\$
4 Jackson MS	\$	\$	\$	\$	\$
6 Colonial Ninth CC	\$	\$	\$	\$	\$
7 Ridgewood Park ES	\$	\$	\$	\$	\$
8 Tildenville ES	\$	\$	\$	\$	\$
9 Bonneville ES	\$	\$	\$	\$	\$
10 Bay Meadows ES	\$	\$	\$	\$	\$
13 Sadler ES	\$	\$	\$	\$	\$
14 Union Park MS	\$	\$	\$	\$	\$
17 Windermere ES	\$	\$	\$	\$	\$
19 Lockhart MS	\$	\$	\$	\$	\$
20 Conway ES	\$	\$	\$	\$	\$
21 Robinswood MS	\$	\$	\$	\$	\$
22 Lee MS	\$	\$	\$	\$	\$
23 Lakemont ES	\$	\$	\$	\$	\$
25 Shenandoah ES	\$	\$	\$	\$	\$
26 Killarney ES	\$	\$	\$	\$	\$
27 Metrowest ES	\$	\$	\$	\$	\$
28 Conway MS	\$	\$	\$	\$	\$
29 Maitland MS	\$	\$	\$	\$	\$
30 Palm Lake ES	\$	\$	\$	\$	\$

2007-2016 FISCAL YEARS CAPITAL APPROPRIATION PROJECTIONS
July 27, 2006

		Fiscal Year					
		2007	2008	2009	2010	2011	
31	Apopka MS	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 42,354,169	
33	Edgewater HS	\$ 3,500,000	\$ 40,000,000	\$ 79,980,000	\$ -	\$ -	
34	Discovery MS	\$ -	\$ -	\$ -	\$ -	\$ 3,194,675	
35	Winter Park Ninth	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000	
36	University HS	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	
37	Walker MS	\$ -	\$ -	\$ -	\$ -	\$ -	
38	Lake Sybella ES	\$ -	\$ -	\$ -	\$ 750,000	\$ 19,144,110	
39	Piedmont Lake MS	\$ -	\$ -	\$ -	\$ 250,000	\$ 7,736,686	
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	\$ 36,500,000	\$ -	\$ -	\$ -	\$ -	
56	Cypress Springs ES	\$ -	\$ -	\$ -	\$ -	\$ -	
57	Princeton ES	\$ 4,056,405	\$ -	\$ -	\$ -	\$ -	
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	\$ -	\$ -	\$ -	\$ -	\$ -	
95	Evans 9th GC	\$ -	\$ -	\$ -	\$ -	\$ -	
66	Shingle Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -	
67	Oak Ridge HS	\$ -	\$ 3,500,000	\$ 55,000,000	\$ 59,329,555	\$ -	
68	Dommerich ES	\$ -	\$ -	\$ 1,000,000	\$ 27,074,413	\$ -	
69	Lancaster ES	\$ -	\$ -	\$ -	\$ -	\$ -	
70	Brookshire ES	\$ -	\$ -	\$ -	\$ -	\$ -	
71	Lake Silver ES	\$ -	\$ -	\$ -	\$ -	\$ -	
72	Dr. Phillips ES	\$ -	\$ -	\$ -	\$ -	\$ -	
73	Ocoee ES	\$ -	\$ -	\$ -	\$ -	\$ -	
74	Grand Avenue ES	\$ -	\$ -	\$ -	\$ -	\$ -	
75	Lake Weston ES	\$ -	\$ -	\$ -	\$ -	\$ -	

2007-2016 FISCAL YEARS CAPITAL APPROPRIATION PROJECTIONS
July 27, 2006

	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
31 Apopka MS	\$ -	\$ -	\$ -	\$ -	\$ -
33 Edgewater HS	\$ -	\$ -	\$ -	\$ -	\$ -
34 Discovery MS	\$ -	\$ -	\$ -	\$ -	\$ -
35 Winter Park Ninth	\$ 59,589,242	\$ -	\$ -	\$ -	\$ -
36 University HS	\$ 50,000,000	\$ 54,304,248	\$ -	\$ -	\$ -
37 Walker MS	\$ 2,000,000	\$ 57,876,188	\$ -	\$ -	\$ -
38 Lake Sybella ES	\$ -	\$ -	\$ -	\$ -	\$ -
39 Piedmont Lake MS	\$ -	\$ -	\$ -	\$ -	\$ -
40 Dr. Phillips Ninth G	\$ -	\$ 2,000,000	\$ 63,055,318	\$ -	\$ -
41 Rosemont ES	\$ 4,574,193	\$ -	\$ -	\$ -	\$ -
42 Azalea Park ES	\$ 1,000,000	\$ 29,098,191	\$ -	\$ -	\$ -
43 Hunters Creek ES	\$ -	\$ 750,000	\$ 29,172,084	\$ -	\$ -
44 Hunters Creek MS	\$ 5,793,978	\$ -	\$ -	\$ -	\$ -
45 Waterbridge ES	\$ -	\$ 750,000	\$ 30,853,100	\$ -	\$ -
46 Chickasaw ES	\$ -	\$ -	\$ 750,000	\$ 30,844,695	\$ -
47 Orange Center ES	\$ -	\$ 750,000	\$ 22,616,122	\$ -	\$ -
48 Riverdale ES	\$ -	\$ -	\$ -	\$ 1,235,547	\$ -
49 Gotha MS	\$ -	\$ -	\$ -	\$ 3,706,640	\$ -
50 Westridge MS	\$ -	\$ -	\$ 1,500,000	\$ 52,511,043	\$ -
51 Southwood ES	\$ -	\$ -	\$ -	\$ 1,412,053	\$ -
52 Lakeville ES	\$ -	\$ -	\$ -	\$ 706,027	\$ -
53 Pinewood ES	\$ -	\$ -	\$ -	\$ 353,013	\$ -
54 Zellwood ES	\$ -	\$ -	\$ 750,000	\$ 26,608,535	\$ -
55 Memorial MS	\$ -	\$ -	\$ -	\$ -	\$ -
56 Cypress Springs ES	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 32,786,422
57 Princeton ES	\$ -	\$ -	\$ 750,000	\$ 24,313,948	\$ -
58 Dr. Phillips HS	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000
59 Rock Springs ES	\$ -	\$ -	\$ -	\$ -	\$ -
60 Aloma ES	\$ -	\$ -	\$ -	\$ -	\$ -
61 Spring Lake ES	\$ -	\$ -	\$ -	\$ -	\$ 25,946,482
62 Arbor Ridge ES	\$ -	\$ -	\$ -	\$ -	\$ -
63 Little River ES	\$ -	\$ -	\$ -	\$ -	\$ -
64 Eccleston ES	\$ -	\$ -	\$ -	\$ -	\$ -
95 Evans 9th GC	\$ -	\$ -	\$ -	\$ -	\$ -
66 Shingle Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
67 Oak Ridge HS	\$ -	\$ -	\$ -	\$ -	\$ -
68 Dommerich ES	\$ -	\$ -	\$ -	\$ -	\$ -
69 Lancaster ES	\$ -	\$ -	\$ -	\$ -	\$ -
70 Brookshire ES	\$ -	\$ -	\$ -	\$ -	\$ -
71 Lake Silver ES	\$ -	\$ -	\$ -	\$ -	\$ -
72 Dr. Phillips ES	\$ -	\$ -	\$ -	\$ -	\$ -
73 Ocoee ES	\$ -	\$ -	\$ -	\$ -	\$ -
74 Grand Avenue ES	\$ -	\$ -	\$ -	\$ -	\$ -

2007-2016 FISCAL YEARS CAPITAL APPROPRIATION PROJECTIONS
July 27, 2006

	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011
76	\$ -	\$ -	\$ -	\$ -	\$ -
77	\$ -	\$ -	\$ -	\$ -	\$ -
78	\$ -	\$ -	\$ -	\$ -	\$ -
79	\$ -	\$ -	\$ -	\$ -	\$ -
80	\$ -	\$ -	\$ -	\$ -	\$ -
81	\$ -	\$ -	\$ -	\$ -	\$ -
82	\$ -	\$ -	\$ -	\$ -	\$ -
83	\$ 3,000,000	\$ 97,800,000	\$ -	\$ -	\$ -
84	\$ -	\$ -	\$ -	\$ -	\$ -
85	\$ -	\$ -	\$ -	\$ -	\$ -
86	\$ -	\$ -	\$ -	\$ -	\$ -
87	\$ -	\$ -	\$ -	\$ -	\$ -
88	\$ -	\$ -	\$ -	\$ -	\$ -
89	\$ -	\$ -	\$ -	\$ -	\$ -
90	\$ -	\$ -	\$ -	\$ -	\$ -
91	\$ -	\$ -	\$ -	\$ -	\$ -
92	\$ -	\$ -	\$ -	\$ -	\$ -
93	\$ -	\$ -	\$ -	\$ -	\$ -
94	\$ -	\$ -	\$ -	\$ -	\$ -
95	\$ -	\$ -	\$ -	\$ -	\$ -
96	\$ -	\$ -	\$ -	\$ -	\$ -
97	\$ -	\$ -	\$ -	\$ -	\$ -
98	\$ -	\$ -	\$ -	\$ -	\$ -
99	\$ -	\$ -	\$ -	\$ -	\$ -
100	\$ -	\$ -	\$ -	\$ -	\$ -
101	\$ -	\$ -	\$ -	\$ -	\$ -
102	\$ -	\$ -	\$ -	\$ -	\$ -
103	\$ -	\$ -	\$ -	\$ -	\$ -
104	\$ -	\$ -	\$ -	\$ -	\$ -
105	\$ -	\$ -	\$ -	\$ -	\$ -
106	\$ -	\$ -	\$ -	\$ -	\$ -
107	\$ -	\$ -	\$ -	\$ -	\$ -
108	\$ -	\$ -	\$ -	\$ -	\$ -
109	\$ -	\$ -	\$ -	\$ -	\$ -
110	\$ -	\$ -	\$ -	\$ -	\$ -
111	\$ -	\$ -	\$ -	\$ -	\$ -
112	\$ -	\$ -	\$ -	\$ -	\$ -
113	\$ -	\$ -	\$ -	\$ -	\$ -
114	\$ -	\$ -	\$ -	\$ -	\$ -
115	\$ -	\$ -	\$ -	\$ -	\$ -
116	\$ -	\$ -	\$ -	\$ -	\$ -
117	\$ -	\$ -	\$ -	\$ -	\$ -
118	\$ -	\$ -	\$ -	\$ -	\$ -

2007-2016 FISCAL YEARS CAPITAL APPROPRIATION PROJECTIONS
July 27, 2006

	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
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	Cypress Park ES	\$ -	\$ -	\$ -	\$ -
94	Englewood ES	\$ -	\$ -	\$ -	\$ -
95	Audubon Park ES	\$ -	\$ -	\$ -	\$ -
96	Oak Hill ES	\$ -	\$ -	\$ -	\$ -
97	Washington Shores ES	\$ -	\$ -	\$ -	\$ -
98	Lake Como ES	\$ -	\$ -	\$ -	\$ -
99	Hillcrest ES	\$ -	\$ -	\$ -	\$ -
100	Corner Lake MS	\$ -	\$ -	\$ -	\$ -
101	Fern Creek ES	\$ -	\$ -	\$ -	\$ -
102	Rock Lake ES	\$ -	\$ -	\$ -	\$ -
103	Durrance ES	\$ -	\$ -	\$ -	\$ -
104	Kaley ES	\$ -	\$ -	\$ -	\$ -
105	Union Park ES	\$ -	\$ -	\$ -	\$ -
106	Pine Hills ES	\$ -	\$ -	\$ -	\$ -
107	Hungerford Prep HS	\$ -	\$ -	\$ -	\$ -
108	Southwest MS	\$ -	\$ -	\$ -	\$ -
109	Pine Castle ES	\$ -	\$ -	\$ -	\$ -
110	Richmond Heights ES	\$ -	\$ -	\$ -	\$ -
111	Lake George ES	\$ -	\$ -	\$ -	\$ -
112	Cherokee Except	\$ -	\$ -	\$ -	\$ -
113	Magnolia School	\$ -	\$ -	\$ -	\$ -
114	Mollie Ray ES	\$ -	\$ -	\$ -	\$ -
115	Silver Star Center	\$ -	\$ -	\$ -	\$ -
116	Sunrise ES	\$ -	\$ -	\$ -	\$ -
117	Ivey Lane ES	\$ -	\$ -	\$ -	\$ -

2007-2016 FISCAL YEARS CAPITAL APPROPRIATION PROJECTIONS
July 27, 2006

	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011
119 Deerwood ES	\$ -	\$ -	\$ -	\$ -	\$ -
120 Pershing ES	\$ -	\$ -	\$ -	\$ -	\$ -
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 Except	\$ -	\$ -	\$ -	\$ -	\$ -
132 Meadow Woods MS	\$ -	\$ -	\$ -	\$ -	\$ -
133 Mid Florida Tech	\$ -	\$ -	\$ -	\$ -	\$ -
134 Westside Tech	\$ -	\$ -	\$ -	\$ -	\$ -
135 Winter Park Tech	\$ -	\$ -	\$ -	\$ -	\$ -
136 Orlando Tech	\$ -	\$ -	\$ -	\$ -	\$ -
Total Comprehensive Needs	\$ 338,380,503	\$ 217,254,009	\$ 136,980,000	\$ 140,382,592	\$ 145,693,330
Replacement Schools	2007	2008	2009	2010	2011
Glenridge MS	\$ 11,499	\$ -	\$ -	\$ -	\$ -
Hiwassee ES	\$ 836	\$ -	\$ -	\$ -	\$ -
Dillard Street ES	\$ 39,953	\$ -	\$ -	\$ -	\$ -
Columbia ES	\$ 17,768,713	\$ -	\$ -	\$ -	\$ -
Orlo Vista ES	\$ 177,633	\$ -	\$ -	\$ -	\$ -
West Orange HS	\$ 71,426,307	\$ -	\$ -	\$ -	\$ -
Meadowbrook MS	\$ 1,947,538	\$ -	\$ -	\$ -	\$ -
Windy Ridge K-8	\$ 12,581,112	\$ -	\$ -	\$ -	\$ -
Cheney ES	\$ 6,313,440	\$ -	\$ -	\$ -	\$ -
Catalina ES	\$ 15,359,124	\$ -	\$ -	\$ -	\$ -
McCoy ES	\$ 1,974,056	\$ -	\$ -	\$ -	\$ -
Ocoee MS	\$ -	\$ -	\$ -	\$ -	\$ -
Apopka HS	\$ 93,089,793	\$ -	\$ -	\$ -	\$ -
Total Replacement Schools	\$ 220,690,004	\$ -	\$ -	\$ -	\$ -

2007-2016 FISCAL YEARS CAPITAL APPROPRIATION PROJECTIONS
July 27, 2006

	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
118 Lake Gem ES	\$ -	\$ -	\$ -	\$ -	\$ -
119 Deenwood ES	\$ -	\$ -	\$ -	\$ -	\$ -
120 Pershing ES	\$ -	\$ -	\$ -	\$ -	\$ -
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 Except	\$ -	\$ -	\$ -	\$ -	\$ -
132 Meadow Woods MS	\$ -	\$ -	\$ -	\$ -	\$ -
133 Mid Florida Tech	\$ -	\$ -	\$ -	\$ -	\$ -
134 Westside Tech	\$ -	\$ -	\$ -	\$ -	\$ -
135 Winter Park Tech	\$ -	\$ -	\$ -	\$ -	\$ -
136 Orlando Tech	\$ -	\$ -	\$ -	\$ -	\$ -
Total Comprehensive Needs	\$ 122,957,413	\$ 145,528,627	\$ 149,446,625	\$ 143,191,502	\$ 62,232,904
Replacement Schools	2012	2013	2014	2015	2016
Glenridge MS	\$ -	\$ -	\$ -	\$ -	\$ -
Hiawassee ES	\$ -	\$ -	\$ -	\$ -	\$ -
Dillard Street ES	\$ -	\$ -	\$ -	\$ -	\$ -
Columbia ES	\$ -	\$ -	\$ -	\$ -	\$ -
Orlo Vista ES	\$ -	\$ -	\$ -	\$ -	\$ -
West Orange HS	\$ -	\$ -	\$ -	\$ -	\$ -
Meadowbrook MS	\$ -	\$ -	\$ -	\$ -	\$ -
Windy Ridge K-8	\$ -	\$ -	\$ -	\$ -	\$ -
Cheney ES	\$ -	\$ -	\$ -	\$ -	\$ -
Catalina ES	\$ -	\$ -	\$ -	\$ -	\$ -
McCoy ES	\$ -	\$ -	\$ -	\$ -	\$ -
Ocoee MS	\$ -	\$ -	\$ -	\$ -	\$ -
Apopka HS	\$ -	\$ -	\$ -	\$ -	\$ -
Total Replacement Schools	\$ -	\$ -	\$ -	\$ -	\$ -

2007-2016 FISCAL YEARS CAPITAL APPROPRIATION PROJECTIONS
July 27, 2006

	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011
Additional Schools					
Bay Meadows ES Relief (Swing)	\$ 1,481,700	\$ -	\$ -	\$ -	\$ -
Wyndam Lakes ES/Oakshire Meadow Woods	\$ 5,088,430	\$ -	\$ -	\$ -	\$ -
Ocoee HS	\$ 2,767,025	\$ -	\$ -	\$ -	\$ -
Gotha MS Relief	\$ 619,360	\$ -	\$ -	\$ -	\$ -
Eagle Nest Elementary School	\$ 24,950	\$ -	\$ -	\$ -	\$ -
Legacy MS	\$ 2,627,260	\$ -	\$ -	\$ -	\$ -
Freedom MS	\$ 663,290	\$ -	\$ -	\$ -	\$ -
North Lake Park ES Addition	\$ 182,778	\$ -	\$ -	\$ -	\$ -
DW Capital	\$ 14,991,144	\$ -	\$ -	\$ -	\$ -
Avalon ES	\$ 685	\$ -	\$ -	\$ -	\$ -
Freedom HS	\$ -	\$ -	\$ -	\$ -	\$ -
Whispering Oaks ES	\$ 477,157	\$ -	\$ -	\$ -	\$ -
West Creek ES	\$ 319,192	\$ -	\$ -	\$ -	\$ -
East Lake ES	\$ 538,944	\$ -	\$ -	\$ -	\$ -
South Creek MS	\$ 7,048,076	\$ -	\$ -	\$ -	\$ -
West Oaks Elementary School	\$ 1,209,141	\$ -	\$ -	\$ -	\$ -
Andover ES	\$ 72,316	\$ -	\$ -	\$ -	\$ -
Castle Creek ES/Camelot Waterford ES Relief	\$ 6,426,696	\$ -	\$ -	\$ -	\$ -
Sadler/Shingle Creek ES Relief I	\$ 5,099,599	\$ -	\$ -	\$ -	\$ -
Piedmont Lakes/Apopka MS Relief	\$ 7,559,594	\$ -	\$ -	\$ -	\$ -
Apopka/Rock Springs/Zellwood EI Relief	\$ 4,193,690	\$ -	\$ -	\$ -	\$ -
Stone Lake ES (Developer Beat Kahlil)	\$ 18,400,000	\$ -	\$ -	\$ -	\$ -
Corner Lake MS Relief (Developer)	\$ 1,115,316	\$ -	\$ -	\$ -	\$ -
Whispering Oaks/Windermere ES Relief I	\$ 14,408,593	\$ -	\$ -	\$ -	\$ -
Vista Lakes ES	\$ 5,539,639	\$ -	\$ -	\$ -	\$ -
Apopka HS Relief	\$ 52,245,890	\$ -	\$ -	\$ -	\$ -
Lakeview MS Relief (Developer)	\$ 31,327,769	\$ -	\$ -	\$ -	\$ -
Audubon ES Relief (Swing)	\$ 17,659,189	\$ -	\$ -	\$ -	\$ -
North Lake Park ES Relief II (Lake Hart)	\$ 15,790,998	\$ -	\$ -	\$ -	\$ -
East Technical School	\$ 17,050,000	\$ -	\$ -	\$ -	\$ -
Lake Whitney Thornebrooke ES Relief	\$ 21,952,000	\$ -	\$ -	\$ -	\$ -
North Lake Park ES Relief III (Eagle Creek)	\$ 500,000	\$ 24,086,240	\$ -	\$ -	\$ -
Corner Lake/Avalon MS Relief	\$ 1,000,000	\$ 44,158,400	\$ -	\$ -	\$ -
Ocoee MS Relief	\$ 1,150,000	\$ 44,008,400	\$ -	\$ -	\$ -
Timber Creek/University HS Relief	\$ 90,000,000	\$ -	\$ -	\$ -	\$ -
Azalea Park/Little River ES Relief	\$ -	\$ 500,000	\$ 25,315,552	\$ -	\$ -
Avalon ES Relief II	\$ -	\$ -	\$ -	\$ 500,000	\$ 27,961,646
Columbia ES Relief II	\$ -	\$ 500,000	\$ 25,315,552	\$ -	\$ -
Ponkan Road ES Relief	\$ 6,000,000	\$ 500,000	\$ 25,315,552	\$ -	\$ -
Horizon West ES Relief	\$ 500,000	\$ 18,086,240	\$ -	\$ -	\$ -
Endeavor/Southwood/Meadow Woods ES Relief	\$ -	\$ -	\$ -	\$ 500,000	\$ 27,961,646

2007-2016 FISCAL YEARS CAPITAL APPROPRIATION PROJECTIONS
July 27, 2006

	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
Additional Schools					
Bay Meadows ES Relief (Swing)	\$ -	\$ -	\$ -	\$ -	\$ -
Wyndam Lakes ES/Oakshire Meadow Woods	\$ -	\$ -	\$ -	\$ -	\$ -
Ocoee HS	\$ -	\$ -	\$ -	\$ -	\$ -
Gotha MS Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Eagle Nest Elementary School	\$ -	\$ -	\$ -	\$ -	\$ -
Legacy MS	\$ -	\$ -	\$ -	\$ -	\$ -
Freedom MS	\$ -	\$ -	\$ -	\$ -	\$ -
North Lake Park ES Addition	\$ -	\$ -	\$ -	\$ -	\$ -
D/W Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Avalon ES	\$ -	\$ -	\$ -	\$ -	\$ -
Freedom HS	\$ -	\$ -	\$ -	\$ -	\$ -
Whispering Oaks ES	\$ -	\$ -	\$ -	\$ -	\$ -
West Creek ES	\$ -	\$ -	\$ -	\$ -	\$ -
East Lake ES	\$ -	\$ -	\$ -	\$ -	\$ -
South Creek MS	\$ -	\$ -	\$ -	\$ -	\$ -
West Oaks Elementary School	\$ -	\$ -	\$ -	\$ -	\$ -
Andover ES	\$ -	\$ -	\$ -	\$ -	\$ -
Castle Creek ES/Camelot Waterford ES Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Sadler/Shingle Creek ES Relief I	\$ -	\$ -	\$ -	\$ -	\$ -
Piedmont Lakes/Apopka MS Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Apopka/Rock Springs/Zellwood EI Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Stone Lake ES (Developer Beat Kahlil)	\$ -	\$ -	\$ -	\$ -	\$ -
Comer Lake MS Relief (Developer)	\$ -	\$ -	\$ -	\$ -	\$ -
Whispering Oaks/Windermere ES Relief I	\$ -	\$ -	\$ -	\$ -	\$ -
Vista Lakes ES	\$ -	\$ -	\$ -	\$ -	\$ -
Apopka HS Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Lakeview MS Relief (Developer)	\$ -	\$ -	\$ -	\$ -	\$ -
Audubon ES Relief (Swing)	\$ -	\$ -	\$ -	\$ -	\$ -
North Lake Park ES Relief II (Lake Hart)	\$ -	\$ -	\$ -	\$ -	\$ -
East Technical School	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Whitney Thornebrooke ES Relief	\$ -	\$ -	\$ -	\$ -	\$ -
North Lake Park ES Relief III (Eagle Creek)	\$ -	\$ -	\$ -	\$ -	\$ -
Comer Lake/Avalon MS Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Ocoee MS Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Timber Creek/University HS Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Azalea Park/Little River ES Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Avalon ES Relief II	\$ -	\$ -	\$ -	\$ -	\$ -
Columbia ES Relief II	\$ -	\$ -	\$ -	\$ -	\$ -
Ponkan Road ES Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Horizon West ES Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Endeavor/Southwood/Meadow Woods ES Relief	\$ -	\$ -	\$ -	\$ -	\$ -

2007-2016 FISCAL YEARS CAPITAL APPROPRIATION PROJECTIONS
July 27, 2006

	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011
Clarcona/Citrus Lakeville ES Relief	\$ -	\$ 500,000	\$ 25,315,552	\$ -	\$ -
Lakeview MS Relief II - Sessions Property	\$ -	\$ -	\$ 1,000,000	\$ 48,787,136	\$ -
Odyssey MS Relief I	\$ -	\$ 1,000,000	\$ 46,416,320	\$ -	\$ -
West Orange HS Relief	\$ -	\$ -	\$ 3,500,000	\$ 107,632,000	\$ -
Avalon MS (Developer Beat Kahil)	\$ 34,200,000	\$ -	\$ -	\$ -	\$ -
Horizon West ES Relief II (Village H)	\$ -	\$ -	\$ -	\$ 500,000	\$ 27,961,646
Tangelo Park/Waterbridge ES Relief - Watson	\$ -	\$ -	\$ -	\$ 500,000	\$ 27,961,646
North Lake Park ES (Randal Johnson/Moss Park)	\$ -	\$ -	\$ -	\$ 500,000	\$ 27,961,646
Sadler Shingle Creek El Relief II	\$ -	\$ -	\$ -	\$ 500,000	\$ 27,961,646
Horizon West ES Relief	\$ -	\$ -	\$ -	\$ 500,000	\$ 27,961,646
Southeast ES Relief	\$ -	\$ 500,000	\$ 25,315,552	\$ -	\$ -
Horizon West ES Relief III - Sessions Property	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Northwest ES Relief	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Southeast ES Relief	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Horizons West MS Relief (Lakeside)	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Ponkan Road MS Relief	\$ -	\$ -	\$ -	\$ -	\$ -
North Ocoee ES Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Horizons West ES Relief	\$ -	\$ -	\$ -	\$ -	\$ -
ICP ES Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Cypress Creek/Oak Ridge HS Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Union Park/Glenridge MS Relief	\$ -	\$ -	\$ -	\$ -	\$ -
South ES Relief	\$ -	\$ -	\$ -	\$ -	\$ -
South ES Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Horizon West ES Relief IV	\$ -	\$ -	\$ -	\$ -	\$ -
East ES Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Horizons West ES	\$ -	\$ -	\$ -	\$ -	\$ -
Southwest Apopka ES Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Tangelo Park/Waterbridge ES Relief II	\$ -	\$ -	\$ -	\$ -	\$ -
Horizons West ES Relief V(Village F)	\$ -	\$ -	\$ -	\$ -	\$ -
ICP ES Relief	\$ -	\$ -	\$ -	\$ -	\$ -
West Orange HS Relief II - Design	\$ -	\$ -	\$ -	\$ -	\$ -
Horizon West VI ES Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Middle School Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Crown Point MS Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Southwest MS Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Lakeview MS Relief III	\$ -	\$ -	\$ -	\$ -	\$ -
Elementary Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Cypress Creek/Oak Ridge HS Relief II - Design	\$ -	\$ -	\$ -	\$ -	\$ -
North Lake Park ES - Payment	\$ 7,125,612	\$ -	\$ -	\$ -	\$ -
Total Additional Schools	\$ 397,356,031	\$ 133,839,280	\$ 177,494,080	\$ 159,919,136	\$ 198,231,523
Modular Classrooms	\$ -	\$ -	\$ -	\$ -	\$ -

2007-2016 FISCAL YEARS CAPITAL APPROPRIATION PROJECTIONS
July 27, 2006

	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
Claronca/Citrus Lakeville ES Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Lakeview MS Relief II - Sessions Property	\$ -	\$ -	\$ -	\$ -	\$ -
Odyssey MS Relief I	\$ -	\$ -	\$ -	\$ -	\$ -
West Orange HS Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Avalon MS (Developer Beat Kahl)	\$ -	\$ -	\$ -	\$ -	\$ -
Horizon West ES Relief II (Village H)	\$ -	\$ -	\$ -	\$ -	\$ -
Tangelo Park/Waterbridge ES Relief - Watson	\$ -	\$ -	\$ -	\$ -	\$ -
North Lake Park ES (Randal Johnson/Moss Park)	\$ -	\$ -	\$ -	\$ -	\$ -
Sadler Shingle Creek El Relief II	\$ -	\$ -	\$ -	\$ -	\$ -
Horizon West ES Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Southeast ES Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Horizon West ES Relief III - Sessions Property	\$ 29,384,728	\$ -	\$ -	\$ -	\$ -
Northwest ES Relief	\$ 29,384,728	\$ -	\$ -	\$ -	\$ -
Southeast ES Relief	\$ 29,384,728	\$ -	\$ -	\$ -	\$ -
Horizons West MS Relief (Lakeside)	\$ 53,890,317	\$ -	\$ -	\$ -	\$ -
Ponkan Road MS Relief	\$ 1,000,000	\$ 56,634,833	\$ -	\$ -	\$ -
North Ocoee ES Relief	\$ 500,000	\$ 30,878,965	\$ -	\$ -	\$ -
Horizons West ES Relief	\$ 500,000	\$ 30,878,965	\$ -	\$ -	\$ -
ICP ES Relief	\$ 500,000	\$ 30,878,965	\$ -	\$ -	\$ -
Cypress Creek/Oak Ridge HS Relief	\$ 3,500,000	\$ 125,149,182	\$ -	\$ -	\$ -
Union Park/Glenridge MS Relief	\$ -	\$ 1,000,000	\$ 59,516,575	\$ -	\$ -
South ES Relief	\$ -	\$ 500,000	\$ 32,447,913	\$ -	\$ -
South ES Relief	\$ -	\$ 500,000	\$ 32,447,913	\$ -	\$ -
Horizon West ES Relief IV	\$ -	\$ 500,000	\$ 32,447,913	\$ -	\$ -
East ES Relief	\$ -	\$ 500,000	\$ 32,447,913	\$ -	\$ -
Horizons West ES	\$ -	\$ 500,000	\$ 32,447,913	\$ -	\$ -
Southwest Apopka ES Relief	\$ -	\$ -	\$ 500,000	\$ 34,095,309	\$ -
Tangelo Park/Waterbridge ES Relief II	\$ -	\$ -	\$ 500,000	\$ 34,095,309	\$ -
Horizons West ES Relief V(Village F)	\$ -	\$ -	\$ 500,000	\$ 34,095,309	\$ -
ICP ES Relief	\$ -	\$ -	\$ 500,000	\$ 34,095,309	\$ -
West Orange HS Relief II - Design	\$ -	\$ -	\$ -	\$ 3,500,000	\$ -
Horizon West VI ES Relief	\$ -	\$ -	\$ 500,000	\$ 34,095,309	\$ -
Middle School Relief	\$ -	\$ -	\$ 1,000,000	\$ 62,542,404	\$ -
Crown Point MS Relief	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 65,719,524
Southwest MS Relief	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 65,719,524
Lakeview MS Relief III	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 65,719,524
Elementary Relief	\$ -	\$ -	\$ -	\$ 500,000	\$ 35,825,074
Cypress Creek/Oak Ridge HS Relief II - Design	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000
North Lake Park ES - Payment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Additional Schools	\$ 148,044,503	\$ 277,920,909	\$ 225,256,140	\$ 240,018,947	\$ 236,483,646
Modular Classrooms	\$ -	\$ -	\$ -	\$ -	\$ -

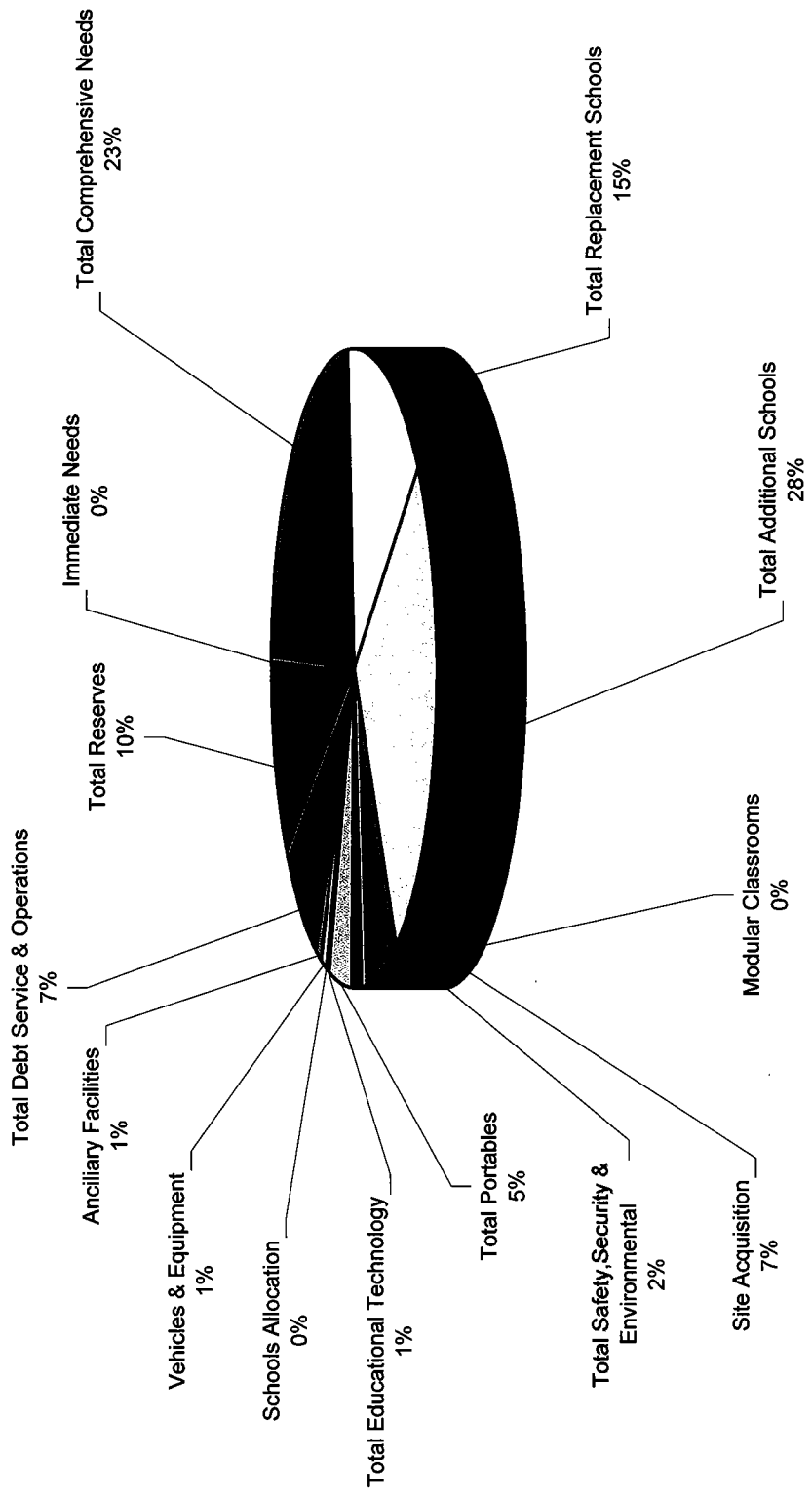
2007-2016 FISCAL YEARS CAPITAL APPROPRIATION PROJECTIONS
July 27, 2006

	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011
Site Acquisition	\$ 101,042,482	\$ 7,338,000	\$ 8,000,000	\$ 11,000,000	\$ 5,000,000
Safety, Security & Environmental					
Emergency Shelter Retrofits	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Compliance	\$ 170,366	\$ -	\$ -	\$ -	\$ -
Life Safety Contingency	\$ 25,314,832	\$ 1,946,182	\$ 2,062,607	\$ 2,242,071	\$ 2,404,782
Security Systems Project	\$ 530,856	\$ -	\$ -	\$ -	\$ -
Total Safety, Security & Environmental	\$ 26,016,053	\$ 1,946,182	\$ 2,062,607	\$ 2,242,071	\$ 2,404,782
Portables					
Portable Leasing	\$ 12,500,000	\$ 13,000,000	\$ 13,500,000	\$ 14,000,000	\$ 14,500,000
Portable Moves & Installations	\$ 15,502,846	\$ 5,700,000	\$ 5,700,000	\$ 5,700,000	\$ 5,700,000
Portable Repairs	\$ 3,220	\$ -	\$ -	\$ -	\$ -
Portable Replacement	\$ 38,902,804	\$ -	\$ -	\$ -	\$ -
Total Portables	\$ 66,908,870	\$ 18,700,000	\$ 19,200,000	\$ 19,700,000	\$ 20,200,000
Educational Technology					
Educational Technology Retrofits	\$ 5,691,192	\$ 4,974,485	\$ 4,974,485	\$ 4,974,485	\$ 4,974,485
Network Technology	\$ 2,374,485	\$ -	\$ -	\$ 2,000,000	\$ 3,000,000
Total Educational Technology	\$ 8,065,677	\$ 4,974,485	\$ 4,974,485	\$ 6,974,485	\$ 7,974,485
Schools Allocation	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles & Equipment	\$ 13,525,352	\$ 13,500,000	\$ 13,500,000	\$ 13,500,000	\$ 13,500,000
Ancillary Facilities	\$ 17,937,673	\$ -	\$ 5,000,000	\$ -	\$ -
Debt Service & Operations					
Equipment Lease Payment	\$ 11,839,041	\$ 12,565,459	\$ 12,848,826	\$ 13,581,659	\$ 10,064,040
COPs Payment & Rate Stabilization	\$ 72,491,500	\$ 84,543,278	\$ 92,965,971	\$ 98,812,394	\$ 103,540,980
Maintenance Transfer PECO	\$ 12,269,486	\$ 4,900,000	\$ 4,900,000	\$ 4,900,000	\$ 4,900,000
Project Management	\$ 9,576,097	\$ 9,863,380	\$ 10,159,281	\$ 10,464,060	\$ 10,777,982
Total Debt Service & Operations	\$ 106,176,124	\$ 111,872,117	\$ 120,874,078	\$ 127,758,113	\$ 129,283,002
Reserves					
Contingency Reserve	\$ 13,162,383	\$ 14,194,218	\$ 15,249,314	\$ 16,311,032	\$ 17,465,627
Capital Renewal	\$ 44,811,030	\$ 53,610,790	\$ 61,658,791	\$ 69,253,970	\$ 77,903,638
Future Project Reserve	\$ 83,386,372	\$ 30,622,018	\$ 20,221,690	\$ 11,866,742	\$ 12,777,087
Total Reserves	\$ 141,359,785	\$ 98,427,026	\$ 97,129,795	\$ 97,431,743	\$ 108,146,352
		\$0		(\$0)	
Total Appropriations & Reserves	\$ 1,444,403,194	\$ 607,851,099	\$ 585,215,045	\$ 578,908,140	\$ 630,433,473

2007-2016 FISCAL YEARS CAPITAL APPROPRIATION PROJECTIONS
July 27, 2006

	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
Safety, Security & Environmental					
Emergency Shelter Retrofits	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Compliance	\$ -	\$ -	\$ -	\$ -	\$ -
Life Safety Contingency	\$ 2,561,098	\$ 2,783,934	\$ 2,931,826	\$ 3,118,941	\$ 3,293,716
Security Systems Project	\$ -	\$ -	\$ -	\$ -	\$ -
Total Safety, Security & Environmental	\$ 2,561,098	\$ 2,783,934	\$ 2,931,826	\$ 3,118,941	\$ 3,293,716
Portables					
Portable Leasing	\$ 14,000,000	\$ 14,000,000	\$ 14,000,000	\$ 14,000,000	\$ 14,000,000
Portable Moves & Installations	\$ 5,700,000	\$ 5,700,000	\$ 5,700,000	\$ 5,700,000	\$ 5,700,000
Portable Repairs	\$ -	\$ -	\$ -	\$ -	\$ -
Portable Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Portables	\$ 19,700,000	\$ 19,700,000	\$ 19,700,000	\$ 19,700,000	\$ 19,700,000
Educational Technology					
Educational Technology Retrofits	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Network Technology	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Total Educational Technology	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000
Schools Allocation	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles & Equipment	\$ 13,500,000	\$ 13,500,000	\$ 13,500,000	\$ 13,500,000	\$ 13,500,000
Ancillary Facilities	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service & Operations					
Equipment Lease Payment	\$ 10,064,040	\$ 10,064,040	\$ 10,064,040	\$ 10,064,040	\$ 10,064,040
COPs Payment & Rate Stabilization	\$ 110,158,612	\$ 117,199,198	\$ 124,689,770	\$ 132,659,087	\$ 141,137,750
Maintenance Transfer PECO	\$ 4,900,000	\$ 4,900,000	\$ 4,900,000	\$ 4,900,000	\$ 4,900,000
Project Management	\$ 11,101,321	\$ 11,434,361	\$ 11,777,391	\$ 12,130,713	\$ 12,494,635
Total Debt Service & Operations	\$ 136,223,973	\$ 143,597,598	\$ 151,431,201	\$ 159,753,840	\$ 168,596,424
Reserves					
Contingency Reserve	\$ 18,764,207	\$ 19,890,059	\$ 21,083,463	\$ 22,348,471	\$ 31,585,839
Capital Renewal	\$ 84,810,915	\$ 95,384,929	\$ 104,797,253	\$ 114,422,240	\$ 122,028,109
Future Project Reserve	\$ 103,320,565	\$ 48,479,345	\$ 52,628,926	\$ 62,402,906	\$ 150,702,347
Total Reserves	\$ 206,895,687	\$ 163,754,333	\$ 178,509,641	\$ 199,173,617	\$ 304,316,295
Total Appropriations & Reserves	\$ 657,882,674	\$ 774,785,401	\$ 748,775,433	\$ 786,456,948	\$ 816,122,984

Capital Appropriations 2006-07



Debt Service Funds

FY 07 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 the 1990 Lease Revenue Bonds, replacement of obsolete classrooms, as well as additional portable replacements. In addition, the Debt Service budget includes payments for the equipment lease program for buses and maintenance of vehicles as well as portables.

DEBT SERVICE FUNDS
Tentative Budget
FY 06-07

	FY03-04 Actual Results	FY04-05 Actual Results	FY05-06 Adopted Budget	FY05-06 Projected Results	FY06-07 Tentative Budget
Revenue					
State CO & DS	5,280,705	5,283,255	5,287,018	5,287,018	5,287,349
Cost of Issuance Accounts		0	0	465,000	
Accrued Interest COPS	0	0	0	0	0
Trsfer from Capital to Rate Stabilization	2,858,082	3,088,944	3,075,198	3,075,198	3,082,738
Transfer from Capital to Arbitrage Rebate	0	1,675,000	0	0	0
Transfer from Capital	61,807,388	63,054,901	71,004,091	71,004,091	79,150,387
Total Revenue	69,946,175	73,102,100	79,366,307	79,831,307	87,520,474
Beginning Fund Balance	3,582,132	6,986,545	6,958,141	6,958,141	6,364,447
TOTAL	73,528,307	80,088,645	86,324,448	86,789,448	93,884,921
Appropriations					
Principal	23,812,496	27,338,175	30,811,888	30,811,888	34,209,354
Interest	42,279,308	43,672,925	48,062,919	48,062,919	52,289,119
Dues and Fees	391,445	416,000	491,500	737,498	522,000
Arbitrage Rebate	0	1,660,000	0	812,696	500,000
Col Fees and expenses	58,513	43,404	0	0	
Other Expenses					
Transfer to Capital					
Total Appropriations	66,541,762	73,130,504	79,366,307	80,425,001	87,520,474
Ending Fund Balance	6,986,545	6,958,141	6,958,141	6,364,447	6,364,447
TOTAL	73,528,307	80,088,645	86,324,448	86,789,448	93,884,921

Special Revenue Funds

Federal Grants

FY 07 Budget

Special Revenue Funds 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 FY07 federal grants at the time of preparation of this document, but it is anticipated that the FY07 awards will be approximately the same as FY06.

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

Tentative Budget

FY 06/07

Project Description	FY03-04 Actual Results	FY04-05 Actual Results	FY05-06 Projected Results	FY06-07 Tentative Budget
Pell Grant	1,264,768	1,240,209	970,990	
Other Misc Federal Direct	4,107,594	3,629,418	1,929,664	
Vocational Education Acts	2,055,596	2,305,059	2,213,037	
Workforce Investment Act	396,262	313,077	334,846	
Elementary & Secondary Education Act, Title II	7,429,628	7,882,163	8,161,866	
Drug Free Schools	1,068,564	989,893	982,711	
Individuals with Disabilities Education Act	31,187,767	34,421,168	37,605,128	
Elementary & Secondary Education Act, Title I	28,522,578	34,764,319	40,056,112	
Adult General Education	534,732	786,278	661,144	
Nutrition Education				
Elementary & Secondary Education Act, Title IV	931,608	965,289	923,277	
Emergency Immigration	4,604,800	3,107,680		
Elementary & Secondary Education Act, Title VII			363,773	
Cuban Haitian Refugee Program		926,180	600,514	
Title III NCLB			3,918,213	
School Renovation				
Smaller Learning Community			1,422,919	
Enhancing Education			579,358	
Charter Schools			553,392	
Emergency Hurricane Impact Aid			64,000	
Other Federal Through State	5,972,381	8,371,371	6,427,538	
Totals	88,076,279	99,702,104	107,768,481	

Special Revenue Funds
School Food Service Program
FY 07 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 30,000,000 equivalent meals and generating approximately \$56,000,000 in annual sales.

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 67% of revenues. Local sales generate approximately 32% 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 FY06 the lunch prices were \$1.75 for elementary students and \$2.00 for all secondary students. A super combo meal was offered in secondary schools for \$2.50. The adult lunch price was \$2.50. The price for breakfast was \$1.00 for elementary and \$1.25 for secondary students and \$1.50 for adults.

Revenue Source	FY 2006 Price	2006-2007 Current
Breakfast, Elementary Paying Student	\$1.00	\$1.00
Breakfast, Secondary Paying Student	\$1.25	\$1.25
Breakfast, Adult	\$1.50	\$1.50
Lunch, Elementary Paying Student	\$1.75	\$1.75
Lunch, Secondary Paying Student	\$2.00	\$2.00
Lunch, Secondary, Paying Student, Super Combo Meal	\$2.50	\$2.50
Lunch, Adult, regular hot line	\$2.50	\$2.50
Lunch, Adult, Combo or Salad Bar	\$3.00	\$3.00

FOOD SERVICE

Tentative Budget

FY 06/07

	FY03-04 Actual Results	FY04-05 Actual Results	FY05-06 Adopted Budget	FY05-06 Projected Results	FY06-07 Tentative Budget
Revenue					
Federal					
Lunch Reimbursement	23,208,846	28,665,096	27,695,203	29,025,893	29,896,669
Breakfast Reimbursement	4,523,560	5,407,846	5,418,590	5,358,242	5,518,989
Child Care Food Program	282,006	419,231		539,206	555,382
USDA Commodities	1,697,613	3,901,673	2,985,530	1,980,486	2,039,901
Miscellaneous				121,393	
State					
Breakfast Supplement	419,552	485,896		123,741	127,453
School Lunch Supplement	463,528	465,771	345,271	268,156	276,201
Miscellaneous State Supplement	19,402	19,449		25,764	26,537
Local					
Lunch Sales	9,627,926	9,615,199	9,732,870	12,587,438	12,965,061
Breakfast Sales	295,442	185,442	568,125	159,593	164,381
A la carte, Contract, Adult	8,442,683	4,401,090	1,240,380	4,644,290	4,783,619
Interest		969		24,463	
Miscellaneous	321,103	450,137	5,656,575	430,956	443,885
Total Revenue	49,301,660	54,017,800	53,642,544	55,289,621	56,798,078
Beginning Fund Balance	526,899	2,429,579	(825,400)	5,615,637	2,458,028
TOTAL					
	49,828,559	56,447,380	52,817,144	60,905,258	59,256,106
Appropriations					
Salaries	12,531,446	13,231,652	12,736,384	15,592,423	15,592,423
Employee Benefits	6,021,674	6,352,617	7,378,580	7,668,920	7,668,920
Purchased Food	2,988,280	3,108,783	3,300,000	3,315,372	3,315,372
USDA Commodities					
Vendor Prepared Food					
Energy Services	1,275,978	1,476,122	1,788,220	2,016,771	2,016,771
Supplies	21,533,159	23,459,911	23,326,056	26,284,580	26,284,580
Equipment	1,102,464	1,321,121	900,000	2,010,907	2,010,907
Other Expenses	1,945,978	1,881,539	2,388,170	1,558,256	1,558,256
Warehouse					
Indirect Costs					
Total Appropriations	47,398,979	50,831,743	51,817,410	58,447,230	58,447,230
Profit/(Loss)	1,902,680	3,186,058	1,825,134	(3,157,609)	(1,649,152)
Ending Fund Balance	2,429,579	5,615,637	999,734	2,458,028	808,876
TOTAL					
	49,828,559	56,447,380	52,817,144	60,905,258	59,256,106

Internal Service Funds

Employee Benefit Trust Fund

FY 07 Budget

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

The operating revenues of the Employee Benefit Trust Fund are provided by the School Board, employees, and retiree premium payments. The rates for FY07 for the various health plans reflect the actual costs of each plan. The District was able to increase premiums across all plans by only 4.0% which is well below the community and national average. Operating expenses include medical claims payment and charges for services provided for the operation of the School Board of Orange 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 inflates the overall appropriations of the total District budget.

EMPLOYEE BENEFIT TRUST FUND

Tentative Budget

FY 06/07

	FY03-04 Actual Results	FY04-05 Actual Results	FY05-06 Adopted Budget	FY05-06 Projected Results	FY06-07 Tentative Budget
<u>Revenue</u>					
Employee Contributions			18,654,993		18,770,284
School Board Contributions	95,593,087	102,371,351	93,154,007	109,533,894	93,729,716
Other Operating Revenues - Loan Interest Earnings	217,244	765,093	500,000	1,506,409	
Gain/(Loss) on Sale of Investments					
Total Revenue	95,810,330	103,136,443	112,309,000	111,040,304	112,500,000
Claim Reserve & Retained Earnings	(802,344)	4,864,074	12,026,797	14,576,652	28,983,568
TOTAL					
	95,007,986	108,000,517	124,335,797	125,616,955	141,483,568
<u>Appropriations</u>					
Purchased Services	3,916,508	7,526,769	6,708,540	10,208,267	6,750,000
Materials & Supplies					
Loan Repayment					
Capital Outlay	1,000				
Claims Payments	86,226,404	85,897,097	100,800,000	86,425,120	106,000,000
Total Appropriations	90,143,912	93,423,866	107,508,540	96,633,388	112,750,000
Retained Earnings	4,864,074	14,576,652	16,827,257	28,983,568	28,733,568
TOTAL					
	95,007,986	108,000,517	124,335,797	125,616,955	141,483,568

Internal Service Funds

Property Casualty Loss Fund

FY 07 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 FY07 budget reflects a 36.6% increase in revenue which is primarily attributable to the establishment of a catastrophic reserve to pay for potential property losses. The district's property insurance coverage has changed from a deductible of 2% per building to a deductible of 5% per campus. 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, food service) which inflates the overall appropriations of the total District budget.

PROPERTY & CASUALTY FUND
Tentative Budget
FY 06/07

	FY03-04 Actual Results	FY04-05 Actual Results	FY05-06 Adopted Budget	FY05-06 Projected Results	FY06-07 Tentative Budget
<u>Revenue</u>					
School Board Contributions	5,667,175	5,430,907	6,900,000	6,000,000	9,300,000
Other Operating Revenues					
Interest Earnings	507,507	588,575	275,000	733,289	500,000
Insurance Loss Recovery	561,065	273,852		6,596,709	
Gain/(Loss) on Sale of Investments	(199,618)	25,235			
Total Revenue	6,536,129	6,318,568	7,175,000	13,329,998	9,800,000
Reserve For Unpaid Claims	18,967,267	18,967,267	18,967,267	18,967,267	18,967,267
Reserve for Catastrophic Losses					
Beginning Retained Earnings	9,954,882	8,733,086	6,731,267	3,628,380	5,211,079
TOTAL					
	35,458,278	34,018,921	32,873,534	35,925,645	33,978,346
<u>Appropriations</u>					
Purchased Services	94,917	59,308		92,640	
Claims Payments	7,663,009	11,363,966	7,100,000	11,654,659	6,900,000
Total Appropriations	7,757,925	11,423,274	7,100,000	11,747,299	6,900,000
Adjustments To Retained Earnings					
Net Income or (Loss)	(1,221,796)	(5,104,706)	75,000	1,582,699	2,900,000
Adjustments (Claim Reserve)					(687,942)
Adjustment (Catastrophic Losses)					(2,400,000)
Adjustments To Retained Earnings	(1,221,796)	(5,104,706)	75,000	1,582,699	(187,942)
Reserve for Unpaid Claims	18,967,267	18,967,267	18,967,267	18,967,267	19,655,209
Reserve for Catastrophic Losses					2,400,000
Ending Retained Earnings	8,733,086	3,628,380	6,806,267	5,211,079	5,023,137
TOTAL					
	35,458,278	34,018,921	32,873,534	35,925,645	33,978,346

Internal Service Funds

Printing Services Fund

FY 07 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
Tentative Budget
FY 06/07

	FY03-04 Actual Results	FY04-05 Actual Results	FY05-06 Adopted Budget	FY05-06 Projected Results	FY06-07 Tentative Budget
Revenue					
Service Charges	1,315,065	1,621,283	1,738,350	1,917,534	2,042,850
Interest Earnings	745	71	600	1,653	600
Gain/(Loss) on Sale of Assets	(906)	(397)			
Total Revenue	1,314,903	1,620,957	1,738,950	1,919,187	2,043,450
Beginning Retained Earnings	53,824	71,852	(223,898)	154,558	306,320
TOTAL					
	1,368,727	1,692,808	1,515,052	2,073,745	2,349,770
Appropriations					
Salaries	312,324	340,040	349,856	314,527	336,544
Benefits	100,570	112,519	115,951	101,049	108,122
Purchased Services	579,851	723,597	825,000	999,557	1,100,000
Energy Services	62,772	52,344	69,000	52,344	69,000
Materials & Supplies	211,605	297,848	325,000	278,163	350,000
Capital Outlay	26	9,834		7,964	
Depreciation	15,160	2,069	17,600	13,131	17,600
Other Expenses	14,568			690	
Transfers (In)/Out					
Total Appropriations	1,296,876	1,538,250	1,702,407	1,767,425	1,981,266
Adjustments To Retained Earnings					
Net Income or (Loss)	18,028	82,707	36,543	151,762	62,184
Depreciation on Fixed Assets					
Adjustments To Retained Earnings	18,028	82,707	36,543	151,762	62,184
Ending Retained Earnings	71,852	154,558	(187,355)	306,320	368,504
TOTAL					
	1,368,727	1,692,808	1,515,052	2,073,745	2,349,770