

Chairman Burlison, Ranking Member Frost, and Members of the Subcommittee for Economic Growth, Energy Policy, and Regulatory Affairs, thank you for inviting me to participate in the hearing on September 17, 2025. In addition to my oral testimony, I wanted to provide the members with the following additional information.

As a mom of three Orange County Public School students and a School Board Member for OCPS District 6, I will share, during my oral testimony, the stories of OCPS students and will discuss the wide array of options that OCPS provides to its students whether they seek a 4 year degree, a 2 year degree or a career in the trades. OCPS is preparing students for their future, whatever that looks like.

Unlike their private school counterparts, all students have access to a high quality education at OCPS, not just select students who pass an entrance exam or are specially selected. This includes students with disabilities, students from all socioeconomic backgrounds and English language learners. They all graduate OCPS with options. Our public schools do the most work for the most people despite chronic underfunding by the State of Florida.

Voucher and charter school proponents often highlight the importance of school choice as if it is a new concept, but choice is nothing new in the public school arena. Choices abound in our public schools in the form of elective courses, magnet programs, advanced studies, dual enrollment, career and technical education and certificate programs, and extensive extracurricular clubs and sports programs. In fact, charter, homeschool, and private school students often choose to take advantage of the extensive array of public school options and choices.

Public school families love public school choices. But these choices cannot be sustained with current funding constraints, much less grow to meet the evolving needs of our students.

Our communities understand this, which is why parents and stakeholders are so frustrated and concerned when they see public tax dollars being diverted away from our public schools and into a shadow system of unregulated, unaccountable and untransparent private schools. In this past year, the state of Florida diverted \$3.9 billion to vouchers while simultaneously deprioritizing funding for public education. (Education Law Center)

I have included, with this testimony, the September 9, 2025, OCPS presentation and slide deck for the public hearing on the 2026 budget. (Concolino) The presentation illustrates that while the state budget has increased, the percentage of the budget

dedicated to public school funding has decreased from 30% to 27% in the last four years. (Concolino 20) Numerous unfunded mandates further illustrate the squeeze public school districts in Florida are experiencing. (Concolino 26) The presentation also demonstrates how the purchasing power of public school funding has also not kept up with inflation. (Concolino 19) Even with the voted special millage, OCPS has \$1374 less buying power per student than it had in 2007. (Concolino 19)

Schools need this critical funding, and cannot afford to see it shifted to voucher schools and home education programs. Yet, as reflected in the presentation, OCPS expects funds in the amount of \$211 million to be diverted from OCPS to the taxpayer funded voucher program in 2026. (Concolino 6) This represents a 728% increase from the \$29 million diverted just six years ago.

It's not just that this money is diverted away from public schools. It's that the money is diverted to private entities that have no transparency. While Florida public schools are subject to Sunshine laws (Section 286.011, F.S.), neither taxpayer funded vouchers schools nor the scholarship funding organization that administers the vouchers (and skims up to 3% off the top pursuant to Section 1002.395(6)(l)(1), F.S.) are subject to these same laws. This makes it difficult to trace funds and allows the operation of voucher schools to be wholly outside of the public eye.

How is this fiscally responsible? How is this in the best interest of our children, students, and communities?

In addition to being untransparent, voucher programs are also unregulated and unaccountable. According to the Orlando Sentinel, schools that receive these funds "...are free...to hire teachers without college degrees, teach history and science lessons outside mainstream academics and discriminate against LGBTQ students and staff. They do not face the same accountability requirements as their public counterparts, whose students' test scores and graduation rates are publicly reported. Without such numbers for private schools, it's difficult to assess the impact of Florida's voucher program on the quality of education students receive." (Martin and Postal)

While critics will say that vouchers were expanded in the name of parental choice, it's actually the private schools that hold all of the choices. Private schools can decide whether they want to accept vouchers. If they are a voucher school, they decide how much to charge for tuition, sometimes charging so much that even with a voucher the cost of tuition is out of reach for many families. Finally, even if a parent finds a school that accepts vouchers and is affordable, the school doesn't have to accept that student. If a student is accepted, the school isn't required to offer or follow Individualized

Education Plans (IEPs). (“School Vouchers and the growing threat to public education”) The private schools have the power, not the parents.

Voucher proponents also claim that “the money follows the child.” But the money does not, in fact, follow the child. In fact, The Florida Department of Education has yet to release its final funding calculation, typically issued in April, which outlines final district funding. This is due to approximately 25,000 students who received a taxpayer funded voucher but were also enrolled in a Florida public school. (Sheridan) This has resulted in an unexpected \$4.1 million loss to OCPS. (Concolino 12)

Even if the money did actually “follow the child” this argument lacks merit. Public education is a public good. We don’t allow taxpayers to divert their tax dollars away from the local police or fire departments. We don’t allow funds to be diverted from public roads and parks simply because one wants to or claims not to use them.

As states disinvest in public education and divert much needed funding to the taxpayer funded voucher program, the vast majority of America’s students suffer. All students deserve highly qualified, well paid teachers in their classrooms. My two high school daughters have lost three of their AP teachers to higher paying careers since last spring. I regularly see one of the teachers in my district working a second shift at Target to make ends meet. Teachers can no longer afford to provide after school tutoring to students because their schools can’t pay them enough to make it financially worth their off-duty time. Academic counselors are so overworked that students are not getting the personal attention they need. At a performing arts magnet school, students and parents are fundraising for the performing arts - for theater productions, instruments, and dance recitals. This is not equitable and it’s not right. Even school safety is implicated in this disinvestment as OCPS seriously considers resorting to lesser trained guardians in place of our highly trained and connected school resource officers. Our transportation needs are woefully underfunded by our state, and as funding doesn’t keep up with inflation and needs, class sizes increase.

Ninety percent of American families choose public schools. (“Funding for Students & Schools | NEA”) Let’s fund their choice. Let’s invest in schools that are transparent and accountable to the public. Let’s invest in options that can serve all of our children and will prepare them for whatever their future holds.

Thank you for the opportunity to provide this testimony.

Works Cited

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Public Hearing FY 2026 Final Budget

*Doreen Concolino
Chief Financial Officer
September 9, 2025*



Agenda

- Presentation of proposed millage
- Presentation of proposed budget
- Public comments
- Board discussion
- Adoption of total millage
- Adoption of 2025-26 Budget



2

Here is our agenda for today's presentation. We will review the proposed millage, proposed budget, and ultimately, you will need to adopt the total millage and then approve the 2025-26 Budget.

Property Taxes

- Just Value (Property Appraiser)
- Less: Save Our Homes Cap (Legislature)
- Equals: Assessed Value
- Less: Exemptions (Legislature)
- Equals: Taxable Value
- Times: Millage Rate (Legislature and Board)
- Equals: Property Taxes

Residential



Commercial Buildings



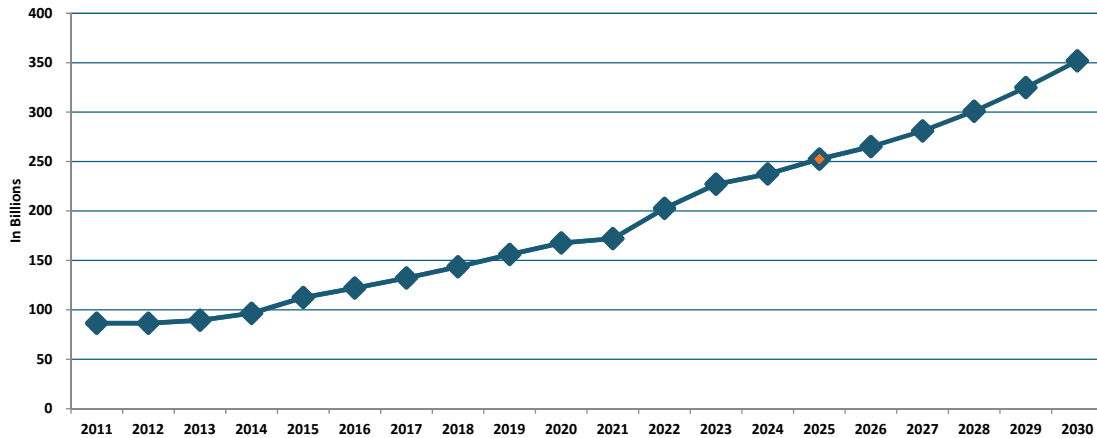
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When you're talking about millage rates you are talking about property taxes and property taxes impact both residential and commercial property.

Who is responsible for each component that determines your property taxes?

Just Value or a property's market value comes from the Property Appraiser; the Save Our Homes Cap is established by the Legislature. The Legislature also establishes exemptions such as the Homestead exemption, and they determine the millage rate which is then approved by the Board.

Economic and Demographic Research (EDR) Estimates Orange Taxable Values as of August 2025



Here are our property tax values to help fund the current school year. These dollars benefit both the operating and capital budgets. Last year, we had a 4.56% increase in taxable values. The current projection, published in August by the Office of Economic and Demographic Research, estimates an escalation of 6.34% in 2025, and further increases of 5-8% per year over the next 5 years.

Millage Rate Comparison

Description	2024-25	2025-26	Change
Required Local Effort	3.216	3.201	(0.015)
Discretionary	0.748	0.748	-
Additional Voted Millage	1.000	1.000	-
Subtotal Operating	4.964	4.949	(0.015)
Capital Projects	1.500	1.500	-
Total Millage	6.464	6.449	(0.015)

5

The Required Local Effort (RLE) is a specific amount that we must levy to receive state funding. This is equalized statewide so that if our assessments go up, our state revenues go down.

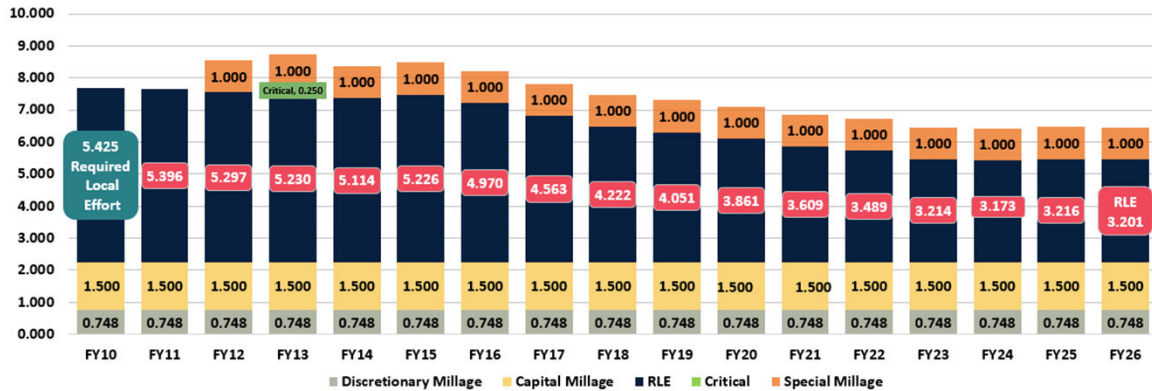
Discretionary millage is the maximum amount allowed by law. Because we levy the full amount, we receive \$18.3 million in additional state dollars to get us up to the state average per student.

The additional voted millage is the amount overwhelmingly approved by the voters in August 2022 and will continue to provide much needed operating funds in fiscal years 2026 and 2027.

Capital Projects millage is the maximum amount allowed by law to support the capital program and is now shared with charter schools.

Overall, there is a rate decrease of (0.015) mills or -.23%

Millage Rates



This is the history of Orange County Public Schools' millage rates. Required local effort (RLE), set by the state, is the red rate in the middle of each bar. You can see that the RLE has decreased by 2.224 mills since 2010, and the current school tax rates remain at historical lows. The Legislature sets the millage rate school districts are required to levy.

Rolled-Back Rate

- Current Year Taxable Values
- Less: New Construction and Additions
- Equals: Current Year Adjusted Taxable Values
- Times: Rolled-Back Rate (millage rate)
- Equals: Prior Year Tax Proceeds

- Required Local Effort – 4.00% over the rolled-back rate
- Total Millage – 4.24% over the rolled-back rate



7

The rolled-back rate is a calculation that eliminates the impact of increased valuation. It is only used in the advertisement of the budget and in the millage adoption language.

The Required Local Effort is 4.00% over the rolled back rate

The Total Millage is 4.24% over the rolled back rate

Homeowner Impact

Description	Values	Taxes
Home Just Value Prior Year*	\$ 346,321	
Less Homestead Exemption	\$ 25,000	
Taxable Value Prior Year	\$ 321,321	
Taxes Paid Prior Year		\$ 2,077
Home Just Value Current Year	\$ 355,800	
Less Homestead Exemption	\$ 25,000	
Taxable Value Current Year	\$ 330,800	
Taxes Proposed Current Year		\$ 2,133
Net Change in Taxes		\$ 56
*with Save Our Homes		

With Save Our Homes, residential property can only increase at 3% or CPI (Consumer Price Index/December to December), whichever is less. CPI is 2.95% and therefore 2.95% is the maximum increase for applicable assessed values.

With the increase of 2.95% in assessed value and a decrease in the tax rate of .23%, the homeowner of a \$355,800 home will pay \$56 more in taxes.

Commercial Owner Impact

Description	Values	Taxes
Property Just Value Prior Year	\$ 957,121	
Less Homestead Exemption	\$ -	
Taxable Value Prior Year	\$ 957,121	
Taxes Paid Prior Year		\$ 6,187
Property Just Value Current Year	\$ 1,000,000	
Less Homestead Exemption	\$ -	
Taxable Value Current Year	\$ 1,000,000	
Taxes Proposed Current Year		\$ 6,449
Net Change in Taxes		\$ 262

Commercial property is not limited by Save Our Homes. When the increase in property values are combined with a .23% decrease in the millage rate, the change in taxes paid for the owner of a piece of commercial property valued at \$1 million is an increase of \$262 for the year or about \$22 per month.

Proposed Annual Budget 2025-26



Timeline of Budget Process

- Community input and legislative priorities – Fall
- Governor's Budget – January
- Office of Economic and Demographic Research (EDR) Forecast – March
- Legislative Session – March through June
- Initial school allocations – March
- Board work session – May
- Proposed millage and budget advertised – July 24
- Public hearing on Tentative Budget – July 29
- Public hearing on Adopted Budget – September 9



11

As you can see, the budget process is continuous year-round.

Remember, the Budget is a plan for the year. We must adopt a millage and approve a total amount for the budget. How the dollars are spent is not set in stone, it can be amended throughout the year.

Budget Summary

- Federal funding
 - Release of federal funding
 - Reduction to Title I funding – \$2.3M
- State funding
 - Release of FY2025 Fourth FEFP Calculation
 - Reduction to FY2025 final FEFP disbursement – \$4.1M



12

The budget summary identifies items that affect the district budget.

Uncertainty around 2026 federal funding has largely subsided. The release of federal grant funds is essential to preserving federally funded staff and programs without relying on temporary support from operating fund reserves. Still, Title I funding adjustments resulted in a reduction with OCPS absorbing a 3.2% cut or approximately \$2.3 million.

The Florida DOE has yet to release the 2025 4th FEFP Calculation, typically issued in April, which outlines final district funding. Despite this, districts must adopt a balanced budget without knowing their starting balance. There was an unexpected reduction to the FY25 final FEFP disbursement of \$4.1M

Budget Summary Continued

- Teacher Salary Increase Allocation
- Safety at schools
- Mental health services
- Academic Acceleration Options
- Opening of one new school
- Funding for traditional, charter and scholarship students
- Maintain focus on district's strategic plan



13

Continuing with the budget summary:

There is an incremental increase in the Teacher Salary Increase Allocation of nearly \$7.5 million, of which the district will realize \$6.7 million and charter schools will receive their proportionate share equal to \$750K.

Although Safe Schools funding remains flat for FY2026, the district negotiated a 1.39% increase with our law enforcement partners to secure SROs for all of our schools. Mental Health Assistance dollars also remain flat for FY2026 and will be used for direct mental health services and resources for students.

A new categorical fund named Academic Acceleration Options was established to replace the previous weighted FTE model for acceleration programs (e.g., AP, IB, AICE, CAPE, dual enrollment). The purpose of the fund is to incentivize and support academic acceleration. The allocation is not additional dollars but rather funding that was carved out of the base student allocation to support academic acceleration.

The opening of one new school in August impacts the operating budget, and these costs are folded into the general fund.

As a reminder, this budget includes funding for traditional schools, charter schools, and scholarships for students in private schools. Statewide for fiscal year 2026, 72,653 more scholarship students were added to the FEFP. The increase to Family Empowerment Scholarship enrollment is evident, along with a decline in traditional school enrollment. Charter school students and scholarship students combined are comprising a larger portion of the total budget.

The budget maintains focus on the district's strategic plan.

Summary of Five Funds

Fund	2024-25	2025-26	Difference
General	2,833,538,264	2,819,641,038	(13,897,226)
Debt Service	248,358,026	223,810,903	(24,547,123)
Capital Projects	3,465,317,454	3,735,929,315	270,611,861
Special Revenue*	337,127,090	340,234,735	3,107,645
Internal Service	417,135,131	413,080,418	(4,054,713)
Totals	7,301,475,965	7,532,696,409	231,220,444

*Food Service, Extended Day, and School Internal Accounts. Other grant awards to be amended into the budget as approved.

14

Here is a summary of the five major funds that make up the operating budget. Each fund has unique types of revenues and appropriations designed to accomplish specific purposes. This budget includes carry-forward projects within the Capital Projects Budget. In the Tentative Budget, Capital Projects were \$2.1 billion, and now we are at \$3.7 billion.

Special Revenue includes our Food Service program as well as Other Special Revenue

General Fund



General Fund

- Budget – \$2,819,641,038
- Operating budget of the school district
- Primary source is the Florida Education Finance Program (FEFP)
- Funding is equalized per student statewide
- Revenues are primarily from state sales taxes and local property taxes
- Also includes revenues from additional voted millage not to exceed 4 years



16

The general fund is the operating budget of the school district.

The primary source of funding comes from the Florida Education Finance Program or FEFP.

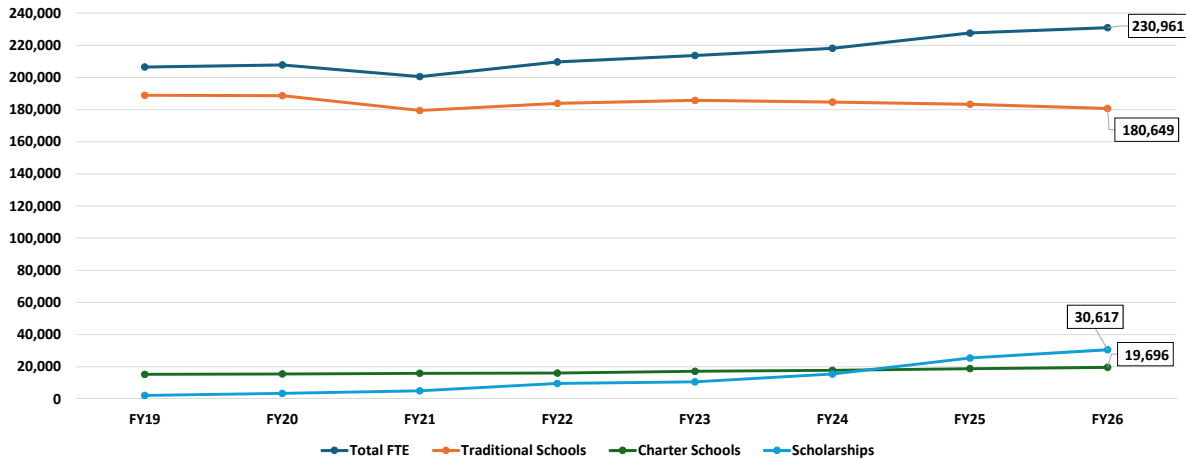
Per student funding is equalized statewide. Equalization means that increased revenue from local sources does not necessarily cause an overall increase in funding. For instance, an increase in Required Local Effort (RLE) revenues is offset by a reduction in state revenues.

However, the Additional Voted Millage is not equalized which means we keep the revenues generated to benefit the students of OCPS.

Estimated Revenue



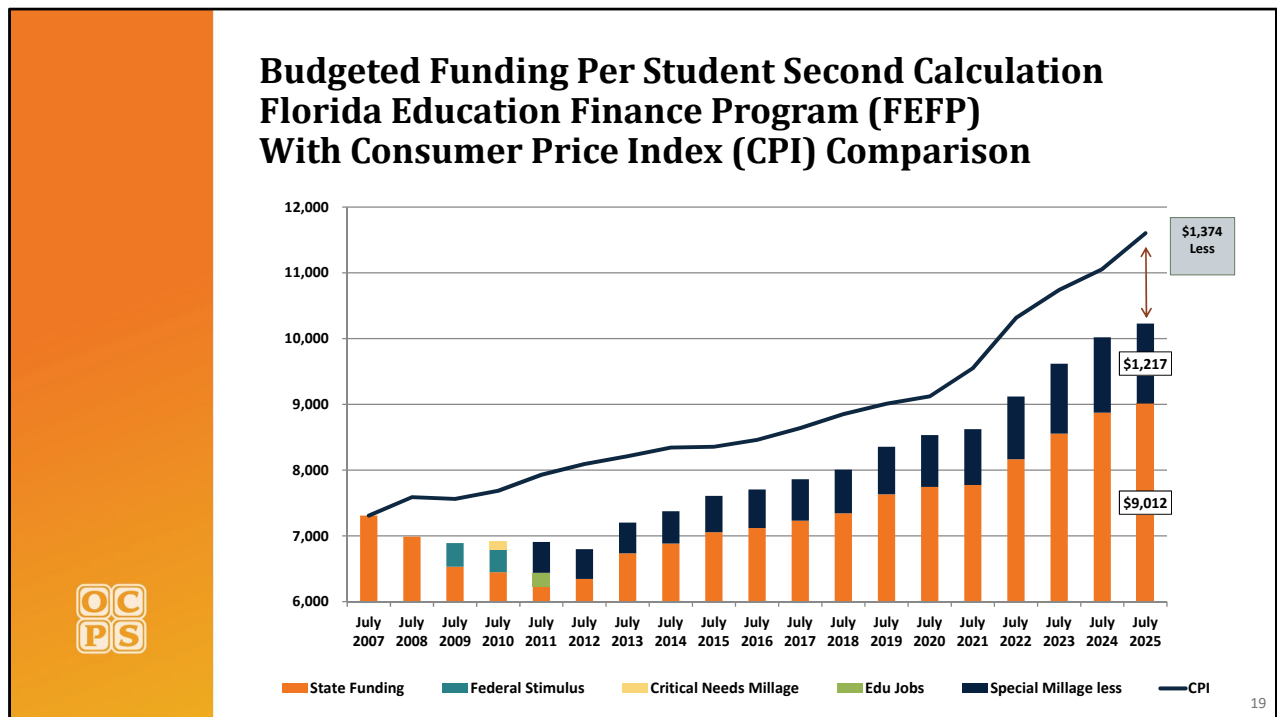
Full Time Equivalent (FTE)



18

This slide shows actual FTE for past years along with the projection for this next year, as well as the breakdown of FTE by traditional, charter and scholarship students. Total FTE, reflected in the top dark blue line, incorporates all K-12 students, however, it does not include VPK students. Our current projection for fiscal year 2026 is 230,961 FTE, an increase of 3,354 FTE over the 3rd Calculation of the prior year of 227,607.

Based on projections from Student Enrollment, traditional schools as reflected in the orange line are expected to decline by an estimated 3,000 FTE in 2026 to 180,649. The light blue line highlights the steady increase in scholarship FTE. Family Empowerment Scholarship FTE was folded into district counts starting in 2019-2020. Scholarships are forecasted to increase by 5,154 FTE to 30,617 and charter schools, as reflected in the green line, are forecasted to grow by 837 FTE to 19,696.



This chart shows per student funding from the 2nd calculation since July 2007. We use the 2nd Calculation because that's the calculation in effect when the budget is adopted. Using the same data point each year helps us track long-term trends.

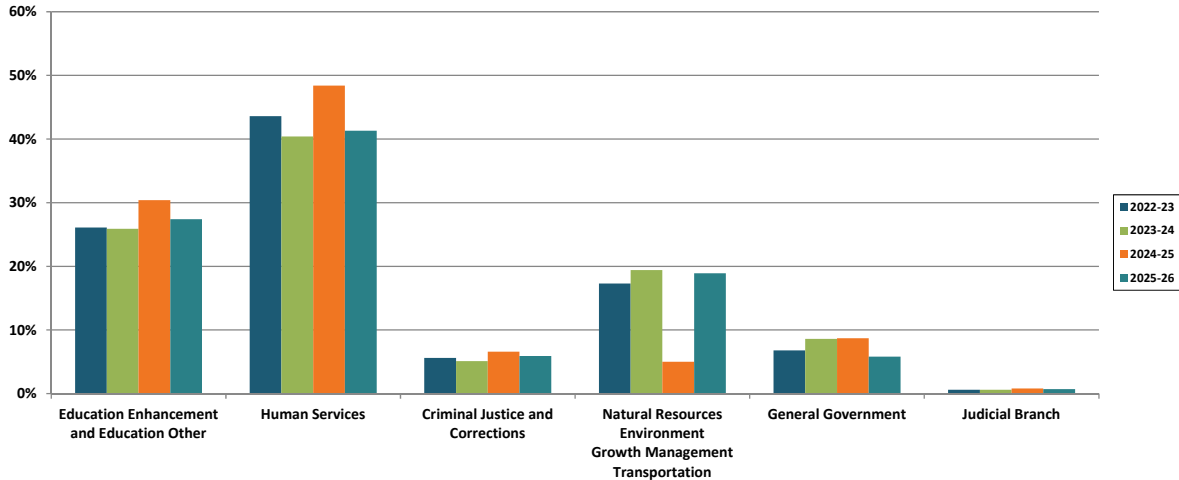
Even though funding has increased over time, the district still has less purchasing power than in 2007. The line above the funding bars reflects the effect of the annual increase to the Consumer Price Index (CPI) when applied to the 2007 funding per student and demonstrates that FEFP funding hasn't kept up with rising expenses.

For this year, FEFP funding will increase by \$138 per student or 1.55%, bringing the total to \$9,012. This is a positive step, but it still doesn't restore the district's purchasing power to pre-recession levels when adjusted for inflation.

The special millage, shown in dark blue, generates \$1,217 per student. When the FEFP is combined with the special millage, total per student funding has increased by \$210, or 2.1%, compared to last year. However, even with the additional funding support, the district still has about \$1,374 less buying power per student than it did in July 2007.

Thank you to the voters of Orange County for supporting the Special Millage which helps tremendously to sustain the programs in our schools.

Total State Appropriations (All Funds)

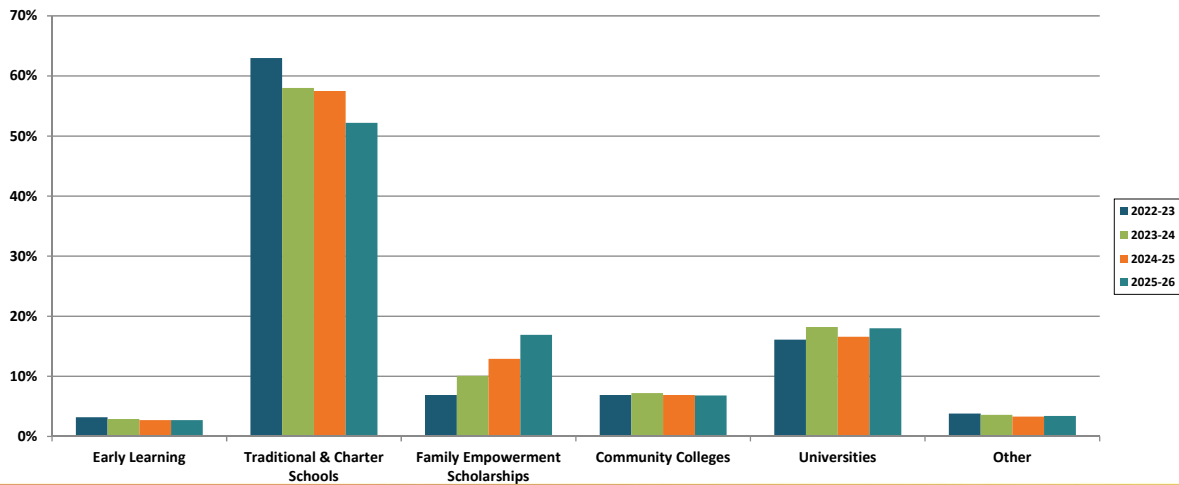


20

This graph represents the Total State Appropriations as a percentage of the total budget over the last 4 years. For 2026, the total state budget comprised of all funds increased by \$19.4 billion or about 20%. The first grouping, Education includes Early Learning, Public Schools, Community Colleges, and Universities. As you can see the percentage of the State budget assigned to Education decreased from 30% of the budget to 27%.

Although Education and Human Services constitute the largest portion of the state budget, the Legislature prioritized an investment in transportation estimated at \$15B as seen in the 4th grouping. This investment includes major highway projects including the I4 and Beyond project.

Education Appropriations General Revenue



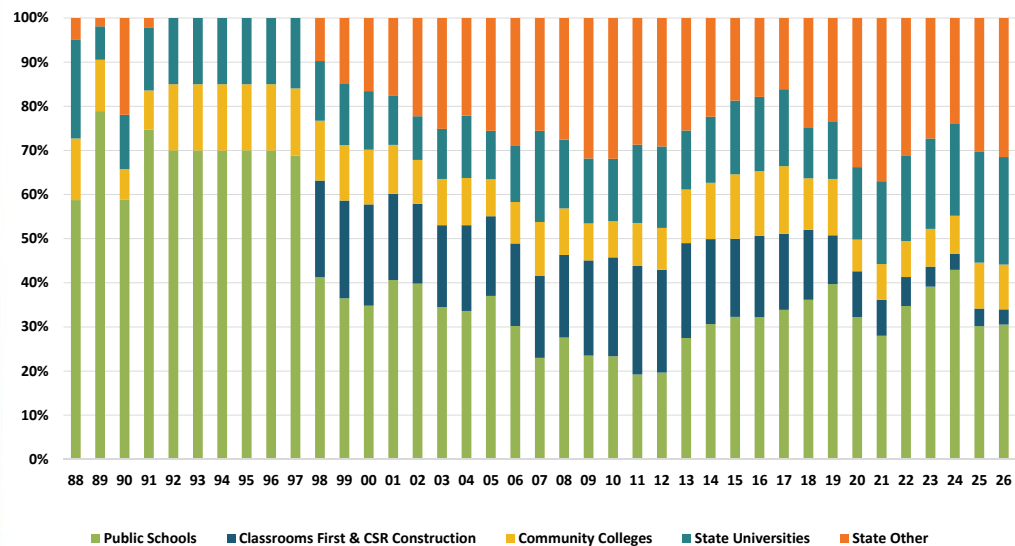
21

Represented in this graph is all Education General Revenue Appropriations as a percentage of the total budget over the last 4 years. As noted earlier, education includes Early Learning, Public Schools, Community Colleges, and Universities. This graph separates public schools into two categories reflecting Family Empowerment Scholarships separately from Traditional & Charter Schools and highlights the increase in funding for scholarships along with the decline in funding for district traditional and charter schools. The data compares the first calculation to the first calculation except in 2023 where the 2nd calculation is utilized.

Traditional schools and charter schools combined reflect a decline in General Revenue funding from 63% in 2023 to 52% in 2026 while Family Empowerment Scholarship funding for private school scholarships is steadily increasing from nearly 7% of General Revenue in 2023 to 17% in 2026. Legislative efforts have contributed to the increase in FES funding, as well as enrollment shifts away from traditional schools.



Lottery Appropriations for Florida Reflect How Lottery Funds Were Dispersed to Education



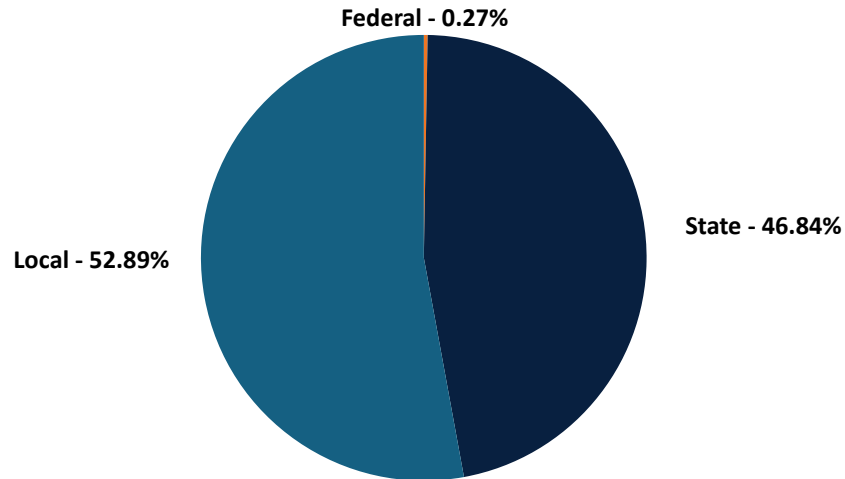
22

In the early years of the Florida Lottery, 60-70% of lottery dollars coming to education were for public schools (see the green bars). That number is now only 30%. Of the 30% coming to Public Schools, none of these dollars would be considered educational enhancement. 82% supports the regular FEFP funding and 18% is for the district's postsecondary program.

The School Recognition Program, which could be considered educational enhancement, is not funded through the lottery in 2026. Again this year, the program is funded using General Revenue Non-FEFP funds.

The orange colored bars at top, which represents 32% of lottery funds, is primarily funding the Bright Futures Scholarship Program.

Estimated Revenues by Source



23

Here is the breakdown of our estimated revenues by source. There is very little change in these percentages

The small Federal slice represents what we receive in Medicaid reimbursement and ROTC funding.

District Appropriations





Board Priorities

- Safe schools
- Compensation to employees

25

The Board has prioritized Safe Schools and this budget includes funding to secure SRO's for all of our schools and to pursue other initiatives and strategies to ensure the safety of our students and staff.

Competitive wages are vital to recruiting and retaining employees. Recognizing that employee compensation is a board priority, and given limited funding coupled with the district's existing financial obligations, it has become necessary to implement budgetary adjustments to afford a salary increase within the constrained budget.

Other Budget Items

- Teacher Salary Increase Allocation – \$7.5M
- Florida Retirement System rate increase – \$4.9M
- School Resource Officer rate increase – \$310K
- Family Empowerment Scholarships – \$211M
- Teacher Classroom Supply Assistance Program – \$3.6M
- Employee Benefits Trust transfer – \$54.5M*
- Pending litigation between Walt Disney World and Orange County Property Appraiser – \$119M**



*Reflects combined transfer activity from FY2025 and FY2026
**Combined total from General Funds and CIT reserves

26

Slide 26 includes other budget items to consider.

The Teacher Salary Increase Allocation requirement will cost the district \$7.5 million.

The new Florida Retirement System (FRS) employer contribution rates will cost \$4.9 million to OCPS for all funds.

The 1.39% rate increase for School Resource Officers will cost the district \$310K more in 2026.

This budget includes funding for traditional schools, charter schools and scholarships for students in private schools. For fiscal year 2026, OCPS is estimated to have 30,617 scholarships going to private schools totaling \$211 million which will reduce the district's final state revenue appropriation.

Teacher Classroom Supply Assistance funds have been rolled into the base student allocation, yet there is still a requirement for districts to allocate dollars for the program. For FY26, districts are required to allocate \$300 per eligible classroom teacher to fund this program. The estimated cost to OCPS is approximately \$3.6 million.

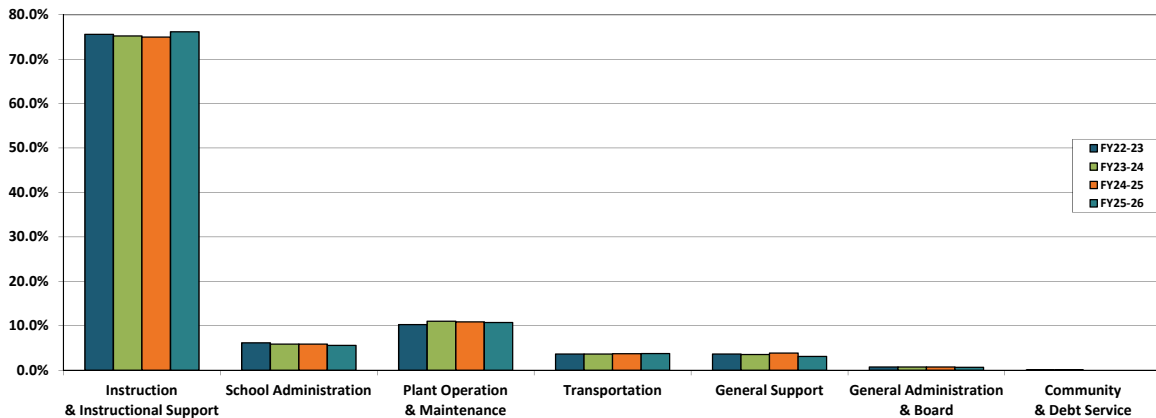
Health care costs continue to rise at a pace that challenges the Employee Benefits Trust

financial sustainability. Despite stabilization efforts, the Employee Benefits Trust Fund remains structurally imbalanced. The current deficit already reflects nearly \$30 million in negotiated savings from new contracts with Cigna and CVS. To preserve the solvency of the Trust, the Board will consider transfers totaling an estimated \$54.5 million or more across fiscal years 2025 and 2026. General Fund reserves are no longer sufficient to absorb recurring transfers, prompting the need for a long-term sustainable solution that balances recurring revenues with projected obligations.

This slide also highlights pending litigation between Walt Disney World and the Orange County Property Appraiser, which will likely impact the district's property tax revenues. Current estimates suggest a potential annual revenue reduction ranging from \$6.5 million to \$13 million. However, the final financial impact will remain uncertain until the litigation concludes and property valuations are adjusted.

As a reminder, the Board previously approved a \$119 million transfer to the Orange County Tax Collector. These funds represent the estimated combined traditional and charter school repayment obligation for tax years 2015 through 2025. The funds are currently held in an interest-bearing escrow account on behalf of the School Board of Orange County and will be applied toward any repayment determined necessary. The district will collaborate with our charter schools to establish a repayment schedule. This transfer was funded through a combination of General Operating Fund reserves and Capital Improvement Tax (CIT) reserves.

General Fund Budgeted Appropriations by Function



27

Functional appropriations remain fairly constant with 76% of all appropriations in the Instruction and Instructional Support functions.

The district continues to have the lowest administrative costs per student among large urban districts in the state.

This concludes the General Fund portion of our budget presentation.

Capital Projects Fund



Capital Projects Fund

- Budget – \$3,735,929,315
- Primary revenue sources – sales surtax, property tax, impact fees
- Minimal state support
- Primary uses are for comprehensive renovations, districtwide capital, and debt service and transfers



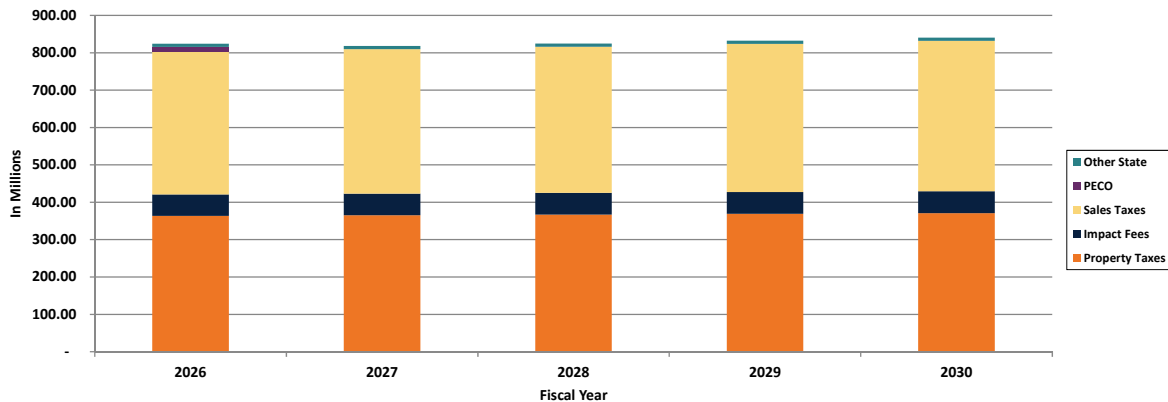
29

The total capital budget is \$3.7 billion. This budget includes carryover funding for projects that are in progress.

This budget relies on local funding sources as state-level contributions remain limited. The district's capital program is supported by three main revenue streams as noted on this slide.

These funds are primarily allocated for comprehensive renovations, districtwide capital projects, debt service and transfers.

Budgeted Capital Revenues by Source

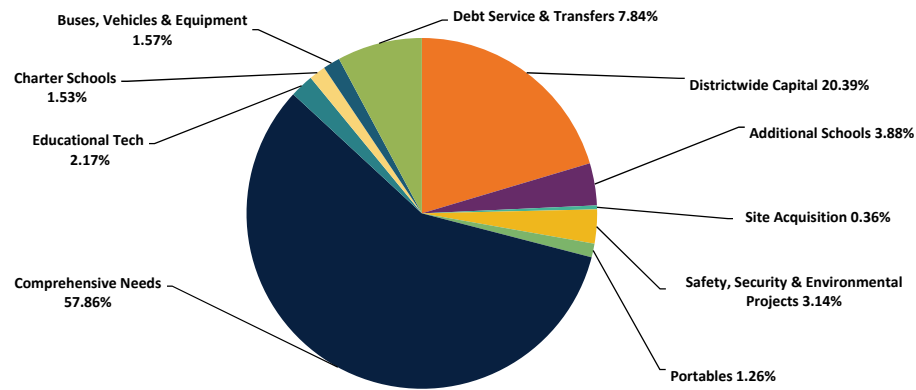


This shows the 5 year forecast of capital revenues.

1. The light blue line represents the State appropriation for Capital Outlay & Debt Service. This budget projects the allocation at \$8.6 million, which is the portion of state funding designated specifically for our traditional schools. The dollars are earmarked for safety purposes.
2. The purple line shows the funding the State provides for charter capital. As we have mentioned before, these are pass through dollars that flow directly to charter schools. For FY26, we anticipate charter schools will receive \$11.7 million but the final allocation will be determined by the State later in the fiscal year.
3. The gold bar shows the sales tax revenue projections. These projections are based on current collection trends, the latest forecast from the Office of Economic and Demographic Research, and the recently approved sales tax extension, which takes effect in January 2026. For this fiscal year, revenues are estimated at \$383.7 million, reflecting a modest increase over the last year's collections.
4. The dark blue bar shows the projections for impact fees. For FY26, an estimated \$59 million is forecasted. This projection is based on the previous year revenue collection. As you know, we are in the process of updating an impact fee study; once that is completed, these projections will be updated accordingly.
5. The orange bar represents the revenues for the 1.5 capital mil funding source and is based on the district's property valuation. For FY26, the district is anticipating to collect

\$363.5 million of which approximately \$16.5 million will be shared with charter schools.

Capital Projects Use of Funds (Excluding Reserves)



31

This graph illustrates the recommended Capital Projects Use of Funds for FY26.

Carryforward funds are incorporated into the budget.

The largest portion of our budget is used for Comprehensive Needs at 58%. This includes the schools in the sales tax list, the pre-2003 schools, schools that based on the age of their buildings are scheduled for a renovation, and schools that are being repurposed. This is followed by Districtwide Capital at 20% which includes appropriations for districtwide construction, capacity enhancement, ancillary projects, capital renewal, painting projects and site improvements. The third largest recommended use of funding is Debt Service and transfers at 8%; these are appropriations needed to cover our debt service obligation, the sales tax transfer to the Capital Renewal Fund and a transfer for maintenance and transportation purposes.

Adopted Capital Plan

- Comprehensive renovations
- New relief schools
- Capacity enhancement projects
- Repurposing schools
- Capital renewal projects



32

This long term capital plan also includes funding for the following:

- Comprehensive renovation projects including schools in the original sales tax list, the pre-2003 schools, and schools that based on the age of their buildings require a renovation.
- There is funding to build 13 additional relief schools-9 ES, 2 MS, and 2 HS. This is based on the recommendation from the Advanced Planning Committee and the approval of the Capital Programs Steering Committee.
- Capacity Enhancement projects: these are projects primarily intended to add permanent instructional space and reduce some portable instructional spaces.
- Funding is also included for repurposing projects at Orlando Gifted, Cherokee, Esteem Academy and OCVS Virtual @ Gateway.
- Capital renewal: in accordance with the referendum, a portion of the sales tax revenues is transferred to the capital renewal fund to cover major system replacement needs. This plan continues to fund that transfer.

Five-Year New School Openings

- 2025 Luminary ES
- 2026 97-E-2
- 2026 126-E-4



33

These are the funded Five-Year New School Openings.

There is one new elementary that opened this August. Next year, we will be opening two elementary schools as shown on this slide.

While this slide highlights only three new relief schools, additional relief schools are included in the overall plan. However, they are scheduled to open beyond the current five-year window and are therefore not shown on this slide.

FY2026 Comprehensive Projects Construction

- Chain of Lakes MS
- Esteem Academy
- Northlake Park ES
- Oakshire ES
- Ocoee MS
- Palmetto ES



34

Comprehensive Projects that are in Construction.

In this slide we show all the schools that have a comprehensive project that is moving into the construction phase this fiscal year. Chain of Lakes, Esteem Academy, Northlake Park, Oakshire, Ocoee MS and Palmetto are all entering the construction phase in FY26. All of these schools, with the exception of Esteem Academy, are part of the pre-2003 sales tax list. As you know, we have other projects that are on their second year of construction that are not shown on this slide.

FY2026 Comprehensive Projects Design

- Bay Meadows ES
- Boone HS
- Bridgewater MS
- Colonial HS 9GC
- Gotha MS
- Lakeville ES
- Lockhart MS
- Odyssey MS
- Piedmont Lakes MS
- Pinewood ES
- Robinswood MS
- South Creek MS
- Southwood ES



35

Comprehensive Projects in Design

Bay Meadows, Boone, Bridgewater, Colonial 9GC, Gotha, Lakeville, Lockhart MS, Odyssey, Piedmont Lakes, Pinewood, Robinswood, South Creek, Southwood are entering the design phase this fiscal year.

Other FY2026 Recommended Appropriations

- District security enhancement projects – \$32.8M
- Life and Safety projects – \$47.9M
- School bus, vehicles and equipment replacement – \$43.4M
- Portable moves and leasing – \$34.7M
- Charter school capital funding – \$42.3M
- Ancillary projects – \$81.6M
- Technology infrastructure and equipment upgrades – \$59.8M



36

This long term capital plan also includes funding for:

The continuation of district security enhancement and life safety projects
School bus, vehicles, and equipment replacement including school video equipment upgrades at our schools.

Funding for portable moves and leasing to help manage population fluctuations.

Charter school funding includes the funds that the State appropriates for Charter Maintenance dollars, their share of the 1.5 Capital mil as required by HB1259 and projected to 16.5 million, and their proportionate share of the sales tax 3 program.

There are also dollars included in the plan for ancillary projects, as well as for technology infrastructure and equipment refresh and upgrades.

Debt Service Fund



Debt Service Fund

- Budget – \$223,810,903
- Accumulates resources to pay long-term debt
- Primary Revenue Sources
 - State CO&DS Revenues
 - Transfer from Capital Projects Fund



38

This fund is used to retire the indebtedness the school district has incurred for construction projects. The primary source of funds is a transfer from the Capital Projects Fund.

Special Revenue Fund



Special Revenue Fund

- Total budget – \$340,234,735
- Accounts for the district's Food Service Program and Special Revenue Other Funds

Other Federal Grants will be amended into the budget as approved



40

The Special Revenue Fund includes the district's Food Service Program and Special Revenue Other funds. These Other funds are primarily School Internal Accounts and Extended Day Programs.

Other Federal Grants, such as Title I and IDEA, are amended into the budget as approved

Special Revenue Fund

Food Service Program

- Budget – \$248,737,244
- Food Service Program is a self-supporting operation
- Funding is primarily from Federal reimbursement and USDA commodities, as well as local sales
- Community Eligibility Provision (CEP)



41

The Food Service program is supported primarily by federal reimbursement, USDA commodities, and also from fees charged for adult meals served.

For the 2026 school year, all OCPS students will receive free meals regardless of income. This initiative is made possible through the USDA's Community Eligibility Provision (CEP). Our 4 most recently opened schools, 3 of which opened last August 2024 as well as the one school that opened this August 2025, cannot yet participate in the CEP program, however, we've derived a strategy with FNS to offer meals at no cost at these four schools.

CEP is an option for school districts operating child nutrition programs and is administered by the United States Department of Agriculture (USDA). The CEP provision ensures all students have access to nutritious meals at no cost, removing the stigma associated with receiving free or reduced-price meals.

Special Revenue Fund

Special Revenue Other

- Budget – \$91,497,491
- School Internal Accounts and Extended Day Programs
- Revenues are restricted or committed for specific purposes
- Funding is primarily from monies collected or user fees



42

Special Revenue Other are funds restricted or committed for specific purposes.

School Internal Accounts are used to account for monies collected and disbursed by each school through fund raisers and other student related extra curricular and co-curricular activities.

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

Internal Service Fund



Internal Service Fund

- Total budget – \$413,080,418
- Accounts for the district's Employee Benefit Trust Fund, Property Casualty Loss Fund, and Printing Services Fund



44

The Internal Service Fund accounts for the district's Employee Benefits Trust Fund, Property Casualty Loss Fund, and Printing Services Fund.

Internal Service Fund

Employee Benefits Trust Fund

- Budget – \$327,902,012
- Funded by Board contributions for employees and deductions for employees and dependents
- Medical and prescription claims payments and charges for services
- Plans continue to comply with Affordable Care Act requirements
- Board contributions for employee-only coverage \$10,555



45

The Employee Benefits Trust Fund revenue comes from board contributions for employee coverage, and deductions for employee and dependent coverage. The expenditures of this fund include payments for medical claims, prescription claims and mental health.

The board contribution for employee-only coverage is \$10,555 per benefitted employee at a cost of \$207 million to the operating budget.

As noted earlier, health care costs continue to rise, reflecting national trends and placing added pressure on the Employee Benefits Trust fund.

We've taken significant steps to stabilize the Trust including securing new medical and prescription contracts at a substantial savings as well as the implementation of PeopleOne Health. Still, a structural imbalance remains as contributions are not offsetting claims costs, thus necessitating a transfer from general fund reserves.

The district offers 4 plan options. The Surefit plan offers a no cost option for employee-only coverage. PeopleOne Health, the new healthcare option available to employees enrolled in an OCPS medical plan and their eligible family members, has been positively received. Enrollment in PeopleOne Health provides access to high-quality primary care with zero out-of-pocket expenses for employees and eligible family members.

Internal Service Fund

Property Casualty Fund

- Budget – \$78,311,708
- Property, Liability and Worker's Comp Claims
- Funded through charges to other budgets

Printing Services

- Budget – \$6,866,698
- Funded through charge-backs to departments and schools



46

The Property Casualty Loss Fund includes payments for property, liability and workers' compensation claims. Revenues for this fund are from charges to other funds.

The Printing Services Fund is self-supporting and receives revenues from charges for services to schools and departments.

This concludes the Other Budgets.

Remaining Actions

- Adoption of total millage
- Adoption of 2025-26 Budget



47

I will turn it back over to the Superintendent for comments and discussion. Once discussion is complete the total millage must be adopted and subsequently the 2025-26 Budget will need to be adopted.

Superintendent's Comments

School Board Questions and Discussion

