via email January 30, 2024

To: Melissa Anderson, Chair
        Darlene Dawson, Vice Chair
        Chelsea Quintern
        Sandy Harrington
        Jack Rickett
        Daniel Hornick, OCPS Superintendent
        Gary Honaker, OCPS Chief Operating Officer
Cc: Laura Byram, OCPS Board Clerk

Dr. Hornick, COO Honacker, and School Board, thank you for providing the public with an opportunity to address the upcoming OCPS budget. I would like to offer specific suggestions designed to make our school budget easier for parents and voters to understand. I will focus specifically only on the expenses side of the budget.

There are many ways to analyze a budget. The Finance Department's FY24BudgetForWeb (click here) on the OCPS website provides extensive detail beginning on page 9. However given its current form and fit, pages 9 through 33 are difficult to analyze. As such, I would like to offer four (4) suggestions to improve Orange County residents' ability to understand and independently analyze the new budget.

Suggestion #1. Please provide the data contained in pages 9 through 33 as a single Excel spreadsheet and make this spreadsheet available for download to Orange County residents. This data is already available within your Finance Department reporting systems; as such, it should only require minimal effort to export to Excel.

Suggestion #2. Because Salaries usually represent one of the larger aspects of many budgets, please add an accompanying page in your PowerPoint budget presentation which addresses and summarizes current and newly proposed full-time equivalent headcounts levels by Account Functions 1000 through 8000 (i.e., by Instruction, Administration, Pupil Transportation, Operations & Maintenance, Facilities, Fund Transfers, and Technology). A brief narrative identifying the rationale for any FTE increases or decreases and the degree to which these changes are essential or non-essential would also be an appropriate and helpful adjunct to this page.

Suggestion #3. Please provide an accompanying page in your PowerPoint budget presentation which definitizes the OCPS hierarchical relationships between cost center, project number, department number, and organization number as itemized on pages 9 through 33 in layman terms. No explanation for the term object code is necessary unless it identifies something other than your accounting system's current chart of accounts.

Suggestion #4. Because Contracted Services also represent another one of the larger aspects of many budgets, please add an accompanying page in your PowerPoint budget presentation which addresses and identifies all new and carried over contract services which are price valued at over $5000 (total price), by name, purpose, contract type (firm fixed price, cost-reimbursement, or any variations of same), and type of acquisition used (i.e., full & open, single source, or sole source).

Thank you for considering this request.

Respectfully,
Gary MacFadden