

**Okeechobee County
School Board**

**2021-22
Tentative Millage Rates
and Annual Budget**

Certified Tax Roll

| | Budget 2020-21 | Budget 2021-22 | Variance |
|--------------------|------------------|------------------|----------------|
| Certified Tax Roll | \$ 3,402,883,204 | \$ 3,566,383,399 | \$ 163,500,195 |
| 96% | \$ 3,266,767,876 | \$ 3,423,728,063 | \$ 156,960,187 |

Tax Millage

| | Budget 2020-21 | Budget 2021-22 | Variance | Yield | Variance |
|-------------------------------|-------------------|-------------------|----------|---------------|------------|
| Required Local Effort | 3.672 | 3.595 | (0.077) | \$ 12,308,302 | \$ 312,730 |
| Discretionary Local Effort | 0.748 | 0.748 | 0 | \$ 2,560,949 | \$ 117,407 |
| Capital Outlay | 1.500 | 1.500 | 0 | \$ 5,135,592 | \$ 235,440 |
| Total Millage | 5.920 | 5.843 | (0.077) | \$ 20,004,843 | \$ 665,577 |

Tax Receipts & FEFP Funds

| | Budget 2020-21 | Budget 2021-22 | Variance |
|-------------------------------|----------------|----------------|----------------|
| Total Estimated Tax Receipts | \$ 19,339,266 | \$ 20,004,843 | \$ 665,577 |
| Estimated FEFP Funds Expected | \$ 30,504,892 | \$ 28,199,765 | \$ (2,305,127) |

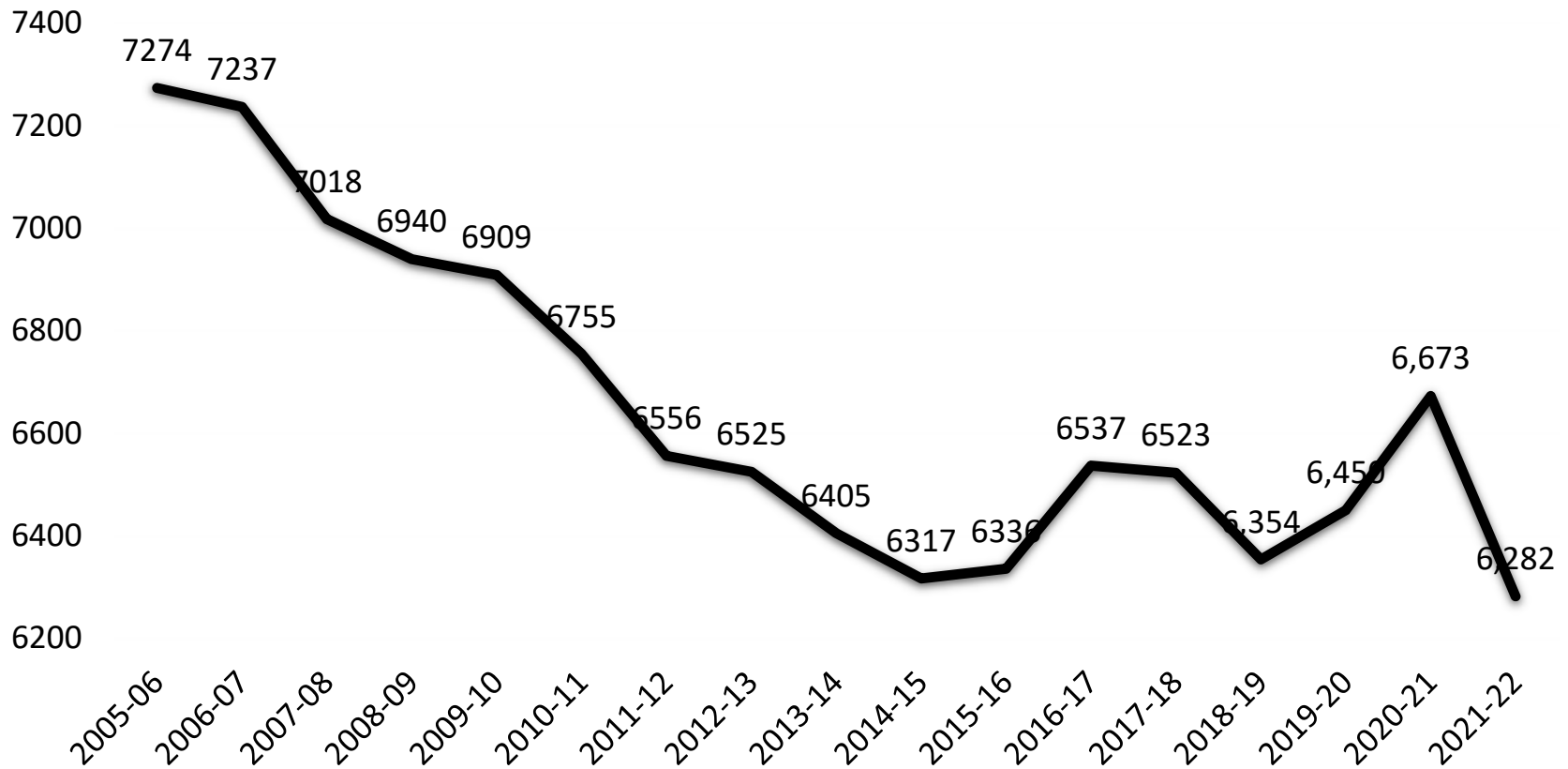
Rolled-Back Rate

- Defined - The rate that would generate the same amount of property tax revenues as approved for the prior year.
- When the tax base increases, the rolled-back rate is less than the prior year's rate.
- The current year total proposed rate as a percent change of rolled-back rate is -7.04%.
- As such, the budget is advertised as an overall decrease and not an increase.

FTE, BSA & DCD

| | Budget 2020-21 | Budget 2021-22 | Variance |
|----------------------------|----------------|----------------|----------|
| Estimated Students | 6,673.41 | 6,282.46 | (390.95) |
| Weighted FTE | 7,135.57 | 6,712.97 | (422.60) |
| Base Student Allocation | \$ 4,319.49 | \$ 4,372.91 | \$ 53.42 |
| District Cost Differential | 0.9787 | 0.9799 | 0.0012 |

History of Enrollment



Final Budget Totals

| | Budget 2020-21 | Budget 2021-22 | Variance |
|------------------------|----------------|----------------|----------------|
| Operating General Fund | \$ 66,223,953 | \$ 66,986,703 | \$ 762,750 |
| Capital Projects Funds | \$ 9,755,627 | \$ 8,733,844 | \$ (1,021,783) |
| Food Service Funds | \$ 4,217,723 | \$ 4,894,778 | \$ 677,055 |
| Federal Program Funds | \$ 6,530,423 | \$ 6,733,722 | \$ 203,299 |
| CARES Grant Funds | \$ 1,966,447 | \$ 8,756,816 | \$ 6,790,369 |
| Total Budget | \$ 88,694,173 | \$ 96,105,863 | \$ 7,411,690 |

Tentative Millage Rates

Recommendation:

That the tentative Required Local Effort millage rate of 3.595 for the 2021-22 operating budget be approved for advertisement for public hearing.

Recommendation:

That the tentative Discretionary Local Effort millage rate of 0.748 for the 2021-22 operating budget be approved for advertisement for public hearing.

Recommendation:

That the tentative millage rate of 1.500 for the 2021-22 Capital Outlay budget be approved for advertisement for public hearing.

Revenue

2021-22

Revenue

| REVENUE SOURCES: | 2020-21 AS AMENDED 6/30/21 | 2021-22 PROPOSED BUDGET | VARIANCE |
|------------------------------------|---|--|--------------------|
| FEDERAL DIRECT: | | | |
| 3191R.O.T.C. | 65,000 | 65,000 | 0.00 |
| FEDERAL THROUGH STATE: | | | |
| 3202Medicaid | 275,000 | 275,000 | 0.00 |
| 3280Federal Thru Local | 27,908 | 0 | (27,908.00) |
| TOTAL FEDERAL THROUGH STATE | 302,908 | 275,000 | (27,908.00) |

Revenue

| | 2020-21 AS AMENDED 6/30/21 | 2021-22 PROPOSED BUDGET | VARIANCE |
|---|---|--|-----------------------|
| REVENUE SOURCES: | | | |
| STATE FEFP-LOTTERY-CATEGORICAL | | | |
| 3310FL Educ Finance Program | 18,152,382 | 16,456,872 | (1,695,510.00) |
| Sparsity Supplement | 621,711 | 628,252 | 6,541.00 |
| Safe Schools | 610,280 | 634,832 | 24,552.00 |
| Mental Health | 309,022 | 346,621 | 37,599.00 |
| 0.748 Millage Compression | 1,290,643 | 1,362,100 | 71,457.00 |
| Supplemental Academic Instruction (SAI) | 1,999,032 | 2,015,659 | 16,627.00 |
| Reading Allocation | 369,330 | 367,452 | (1,878.00) |
| ESE Guarantee | 2,765,515 | 2,799,159 | 33,644.00 |
| DJJ Supplement | 67,936 | 115,496 | 47,560.00 |
| Instructional Materials | 525,992 | 515,651 | (10,341.00) |
| Transportation | 1,562,314 | 1,592,396 | 30,082.00 |
| Teacher Supply | 126,692 | 120,833 | (5,859.00) |
| Digital Classrooms Allocation | 101,578 | 101,562 | (16.00) |
| Funding Compression and Hold Harmless | 19,845 | 0 | (19,845.00) |
| Teacher Salary Increase Allocation | 1,095,146 | 1,142,880 | 47,734.00 |
| TOTAL FEFP FUNDS | 29,617,418 | 28,199,765 | (1,417,653.00) |

Revenue

| | 2020-21 | 2021-22 | |
|--|-------------------|-------------------|-----------------------|
| | AS AMENDED | PROPOSED | |
| | 6/30/21 | BUDGET | VARIANCE |
| REVENUE SOURCES: | | | |
| 3361FL Sch Recog.-Lottery Enhancement | 0 | 0 | 0.00 |
| 3344Educational Enhancement - Lottery | 0 | 0 | 0.00 |
| Categorical Programs: | | | |
| 3355Class-Size Reduction | 6,875,212 | 5,694,899 | (1,180,313.00) |
| TOTAL FEFP-LOTTERY-CATEGORICALS | 36,492,630 | 33,894,664 | (2,597,966.00) |
| OTHER STATE FUNDING: | | | |
| 3323CO & DS Administrative Interest | 4,000 | 4,000 | 0.00 |
| 3341Racing Revenue | 223,250 | 223,250 | 0.00 |
| 3343State Mobile Home License Tax | 33,000 | 33,000 | 0.00 |
| 3371VPK | 225,000 | 225,000 | 0.00 |
| 3380State Thru Local | 0 | 0 | 0.00 |
| 3390Misc. State Grants | 78,097 | 5,000 | (73,097.00) |
| TOTAL-STATE FUNDS | 37,055,977 | 34,384,914 | (2,671,063.00) |

Revenue

| | 2020-21 AS AMENDED 6/30/21 | 2021-22 PROPOSED BUDGET | VARIANCE |
|---|---|--|-----------------------|
| REVENUE SOURCES: | | | |
| LOCAL REVENUES: | | | |
| 3411Required Local Effort | 11,995,572 | 12,308,302 | 312,730.00 |
| 3411Discretionary Local Effort | 2,443,542 | 2,560,949 | 117,407.00 |
| 3423Delinquent Taxes-Prior Year | 40,000 | 40,000 | 0.00 |
| 3425Facility Rental | 33,000 | 33,000 | 0.00 |
| 3430Interest Income | 150,000 | 150,000 | 0.00 |
| 3471Preschool Program Fees | 125,000 | 125,000 | 0.00 |
| 3473Extended Day Care | 175,000 | 175,000 | 0.00 |
| 3490Miscellaneous Local Grants & Revenues | 393,856 | 321,487 | (72,369.00) |
| 3491Special Bus Trips | 75,000 | 75,000 | 0.00 |
| 3494Receipt of Federal Indirect Cost Rate | 275,000 | 275,000 | 0.00 |
| 3495Certification | 27,800 | 7,000 | (20,800.00) |
| 3498Lost/Damaged Textbooks | 500 | 500 | 0.00 |
| TOTAL LOCAL FUNDS | 15,734,270 | 16,071,238 | 336,968.00 |
| TOTAL ALL REVENUE | 53,093,155 | 50,731,152 | (2,362,003.00) |

Revenue

| | 2020-21 AS AMENDED 6/30/21 | 2021-22 PROPOSED BUDGET | VARIANCE |
|---|---|--|-----------------------|
| REVENUE SOURCES: | | | |
| NON-REVENUE SOURCES: | | | |
| 3630 Transfers from Capital | 600,000 | 700,000 | 100,000.00 |
| TOTAL NON-REVENUE SOURCES | 600,000 | 700,000 | 100,000.00 |
| TOTAL ALL SOURCES | 53,758,155 | 51,496,152 | (2,262,003.00) |
| RESERVE FOR CATEGORICALS | 785,049 | 927,031 | 141,982.00 |
| RESERVE FOR ENCUMBRANCES | 25,149 | 62,333 | 37,184.00 |
| ESTIMATED UNASSIGNED FUND BALANCE 06/30/21 | 10,943,029 | 14,501,187 | 3,558,158.00 |
| TOTAL REVENUES AND BALANCES | 65,511,382 | 66,986,703 | 1,475,321.00 |

Appropriations

2021-22

Appropriations

| | | | 2020-21 AS AMENDED 6/30/21 | 2021-22 PROPOSED BUDGET |
|--|-----------------|---------------|----------------------------------|-------------------------------|
| COST CENTER | WFTE | POSITIONS | | |
| 0031 Central Elementary | 561.19 | 49.50 | 2,806,172 | 3,147,160 |
| 0101 Okeechobee High/Freshman Campus | 1729.29 | 134.59 | 8,086,012 | 9,203,876 |
| 0102 Career/Tech | 0.00 | 0.10 | 5,274 | 5,339 |
| 0112 South Elementary | 597.02 | 61.40 | 3,373,297 | 3,805,849 |
| 0113 Okeechobee Achievement Academy | 154.35 | 21.70 | 957,642 | 1,285,961 |
| 0121 Yearling Middle School | 697.75 | 67.00 | 3,412,146 | 4,363,934 |
| 0161 North Elementary | 606.67 | 52.73 | 3,037,671 | 3,461,741 |
| 0171 Everglades Elementary | 648.72 | 57.80 | 3,157,188 | 3,842,201 |
| 0181 Seminole Elementary | 490.93 | 53.05 | 2,852,091 | 3,529,735 |
| 0201 Osceola Middle School | 703.41 | 63.30 | 3,789,637 | 4,203,142 |
| 6911 Okeechobee Youth Treatment Center | 0.00 | 0.00 | 123,000 | 0 |
| 6916 Okeechobee Youth Corrections Center | 0.00 | 0.00 | 123,242 | 0 |
| 7004 Okeechobee Virtual School | 0.00 | 25.30 | 2,303,689 | 1,778,152 |
| 8017 Okeechobee Intensive Halfway House | 0.00 | 0.00 | 125,790 | 0 |
| 9000 District Office | 0.00 | 22.45 | 2,678,103 | 2,990,295 |
| 9001 Grants and Special Programs | 0.00 | 0.22 | 16,922 | 16,805 |
| 9002 Maintenance | 0.00 | 10.50 | 1,173,805 | 1,179,841 |
| 9003 Transportation | 0.00 | 63.00 | 2,935,316 | 2,991,354 |
| 9004 TAP Program | 2.11 | 1.14 | 56,215 | 54,359 |
| 9010 Instructional Services | 0.00 | 0.00 | 189,052 | 5,000 |
| 9014 Informational Technology | 0.00 | 4.81 | 1,235,783 | 1,096,547 |
| 9015 Operations/Facilities | 0.00 | 1.50 | 112,944 | 137,219 |
| 9019 K-12 Accountability/Assessment | 0.00 | 1.10 | 187,519 | 192,059 |
| 9020 Student Services | 0.00 | 1.70 | 173,646 | 171,233 |
| 9022 Mental Health | 0.00 | 3.57 | 43,259 | 246,472 |
| 9101 Tantie Juvenile Facility | 0.00 | 0.00 | 40,684 | 0 |
| 9102 Exceptional Student Education | 0.00 | 3.84 | 551,169 | 2,187,263 |
| 9103 Tantie (new) Juvenile Facility | 91.02 | 0.00 | 286,774.00 | 472,291 |
| 9106 Cypress Juvenile Facility | 0.00 | 0.00 | 148,000 | 0 |
| Cost Center Totals | 6,282.46 | 700.29 | 43,982,042 | 50,367,828 |

Appropriations

| | | 2020-21 AS AMENDED 6/30/21 | 2021-22 PROPOSED BUDGET |
|----------------------------------|----------------|---|--|
| LOCAL AND STATE PROJECTS: | PROJECT | | |
| | 1202 | 23,158 | 0 |
| | 1203 | 369,330 | 367,452 |
| | 1204 | 24,663 | 0 |
| | 1205 | 5,000 | 5,000 |
| | 1206 | 64,656 | 0 |
| | 1207 | 5,000 | 5,000 |
| | 1208 | 159,124 | 161,391 |
| | 1209 | 1,700 | 0 |
| | 1210 | 11,500 | 10,000 |
| | 1212 | 160,000 | 150,000 |
| | 1213 | 1,095,146 | 0 |
| | 1214 | 8,441 | 0 |
| | 1215 | 67,936 | 115,496 |
| | 1217 | 200,000 | 200,000 |
| | 1218 | 34,098 | 0 |
| | 1220 | 3,545 | 0 |
| | 1222 | 8,000 | 8,000 |
| | 1223 | 150,200 | 150,000 |
| | 1224 | 4,750 | 0 |
| | 1225 | 75,000 | 0 |
| | 1226 | 0 | 250,000 |
| | 1227 | 0 | 450,000 |
| | 1229 | 10,783 | 11,103 |

Appropriations

| | | 2020-21 | 2021-22 |
|--------------------------------------|----------------|------------|----------|
| | | AS AMENDED | PROPOSED |
| | | 6/30/21 | BUDGET |
| LOCAL AND STATE PROJECTS: | PROJECT | | |
| Instructional Materials-Textbook | 1230 | 456,840 | 446,119 |
| Instructional Media | 1231 | 28,808 | 27,718 |
| Science Lab Materials | 1232 | 7,874 | 7,576 |
| Employee Leave Payments | 1233 | 300,000 | 300,000 |
| Certification | 1234 | 24,000 | 6,000 |
| Equip'd Stipends | 1235 | 17,707 | 0 |
| District Expenses-Recruitment | 1236 | 25,000 | 25,000 |
| ESOL Training | 1237 | 16,739 | 20,000 |
| Dual Enrollment Textbooks | 1238 | 21,687 | 23,135 |
| Reading Endorsement | 1239 | 103,138 | 50,000 |
| OMS Facility Usage | 1240 | 3,710 | 2,000 |
| Donation | 1241 | 832 | 0 |
| Fingerprint Services/Drug Testing | 1242 | 45,801 | 45,000 |
| Heartland Regional Science Fair | 1246 | 0 | 3,500 |
| Okeechobee Science Fair | 1247 | 1,000 | 1,000 |
| PERT Testing | 1248 | 2,500 | 2,500 |
| Teachers Classroom Supply Assistance | 1249 | 126,692 | 120,833 |
| VPK Wraparound | 1250 | 185,000 | 187,000 |
| VPK | 1251 | 280,000 | 281,000 |
| Summer School Supplies | 1252 | 5,000 | 5,000 |
| Extended Day Care | 1253 | 125,975 | 125,000 |
| Day Care School Supplement | 1254 | 10,000 | 10,000 |
| Donation | 1255 | 2,259 | 0 |
| AVID - District | 1259 | 43,750 | 43,750 |
| FL School Recognition Program | 1260 | 0 | 0 |
| Shared Services | 1261 | 47,744 | 55,617 |
| ESE Guarantee | 1263 | 2,765,515 | 0 |

Appropriations

| | | 2020-21 AS AMENDED 6/30/21 | 2021-22 PROPOSED BUDGET |
|-----------------------------------|----------------|---|--|
| LOCAL AND STATE PROJECTS: | PROJECT | | |
| Positive Empowerment Prog | 1264 | 19,234 | 18,455 |
| Community Ed. Park Maint. | 1265 | 165,000 | 165,000 |
| Supplemental Academic Instruction | 1266 | 1,919,228 | 0 |
| DJJ Discretionary Local Effort | 1267 | 86,283 | 74,856 |
| Medicaid Services | 1268 | 200,000 | 0 |
| Medicaid Direct Services | 1269 | 75,000 | 0 |
| Extended Day | 1271 | 55,141 | 38,100 |
| Digital Classrooms Allocation | 1277 | 101,578 | 101,562 |
| School Site Lawn Maintenance | 1279 | 115,000 | 115,000 |
| School Site Building Maintenance | 1280 | 75,614 | 75,000 |
| Hurricane | 1281 | 3,637 | 0 |
| School Health Services | 1286 | 325,000 | 332,000 |
| Wellness Clinic | 1289 | 300,000 | 300,000 |
| Advanced Placement | 1291 | 76,040 | 68,560 |
| School Improvement | 1292 | 0 | 0 |
| Drivers Ed | 1293 | 95,292 | 108,115 |
| Mental Health | 1296 | 309,022 | 346,621 |
| Safe Schools | 1297 | 610,280 | 634,832 |
| COVID-19 | 1298 | 50,000 | 0 |
| School Internal Fund Activity | 1299 | 4,063 | 0 |

Appropriations

| | 2020-21 AS AMENDED 6/30/21 | 2021-22 PROPOSED BUDGET |
|--|---|--|
| LOCAL AND STATE PROJECTS | 11,715,013 | 6,049,291 |
| COST CENTERS | 43,982,042 | 50,367,828 |
| TOTAL APPROPRIATIONS | 55,697,055 | 56,417,119 |
| PROJECTS & CATEGORICALS FORWARD | 785,049 | 927,031 |
| ENCUMBRANCES FORWARD | 25,149 | 62,333 |
| ESTIMATED ENDING FUND BALANCE 06/30/22 | 9,004,129 | 9,580,220 |
| TOTAL APPROPRIATIONS & BALANCES | 65,511,382 | 66,986,703 |
| TOTAL REVENUES | 65,511,382 | 66,986,703 |

Capital Projects Budget

OKEECHOBEE COUNTY SCHOOL BOARD CAPITAL PROJECTS BUDGET 2021-22 REVENUE

| FUND | REV | REVENUE SOURCES: | 2020-21 BUDGET AS AMENDED | 2021-22 PROPOSED BUDGET |
|------|------|---------------------------------------|---------------------------------|-------------------------------|
| | | STATE: | | |
| 360 | 3321 | CO & DS Distributed To Counties | 217,000 | 200,000 |
| 360 | 3325 | CO & DS Interest Distribution | 6,000 | 4,000 |
| 391 | 3399 | Fuel Tax Refund | 13,000 | 15,000 |
| 396 | 3399 | Safety & Security | 0 | 0 |
| | | LOCAL: | | |
| 370 | 3413 | 1.50 Mil Capital Improvement Tax | 4,900,152 | 5,135,592 |
| 370 | 3430 | Interest | 50,000 | 40,000 |
| 391 | 3430 | Interest | 3,000 | 2,000 |
| | | TOTAL ESTIMATED REVENUE: | 5,189,152 | 5,396,592 |
| | | FUND BALANCE FORWARD-ALL FUNDS | 3,605,541 | 490,832 |
| | | RESERVE FOR ENCUMBRANCES | 960,934 | 2,846,420 |
| | | TOTAL BUDGET ALL FUNDS | 9,755,627 | 8,733,844 |

Capital Projects Budget

| PROJECT | DESCRIPTION | AMOUNT |
|---------|--|---------|
| 3200 | Computer Hardware | 75,000 |
| 3201 | Districtwide Asphalt/Paving | 25,000 |
| 3202 | Districtwide Data/Electric | 25,000 |
| 3203 | Districtwide Tree Trimming | 20,000 |
| 3204 | Buses (3) | 300,000 |
| 3205 | Districtwide SREF | 300,000 |
| 3206 | Districtwide Paint | 10,000 |
| 3207 | Districtwide Flooring | 25,000 |
| 3208 | Districtwide Furniture/Equip | 50,000 |
| 3209 | Districtwide HVAC | 200,000 |
| 3210 | Districtwide HVAC Consultant | 50,000 |
| 3211 | Districtwide Roofing/Gutter Repair/Replacement | 250,000 |
| 3212 | Districtwide Roofing Consultant/Thermal Inspection | 50,000 |
| 3213 | Districtwide School Safety/Hardening/Cameras | 50,000 |
| 3214 | CES Lighting Upgrades | 35,000 |
| 3215 | CES Roof | 15,000 |
| 3216 | District Office Chiller Install | 25,000 |
| 3217 | District Office Flooring | 150,000 |
| 3218 | EES Chilled Waterline Refurbishment | 40,000 |
| 3219 | EES Chiller Install | 25,000 |
| 3220 | EES Lighting Upgrades | 25,000 |
| 3221 | EES Playground | 12,000 |
| 3222 | NES Cabinets | 25,000 |
| 3223 | NES Chilled Waterline Refurbishment | 40,000 |
| 3224 | NES Lighting Upgrades | 25,000 |
| 3225 | NES Playground | 12,000 |
| 3226 | NES Portable Refurbishment | 30,000 |

| PROJECT | DESCRIPTION | AMOUNT |
|---------|-------------------------------------|---------|
| 3227 | OAA Gutter Repairs | 25,000 |
| 3228 | OAA Lighting Upgrades | 25,000 |
| 3229 | OFC Air Supply | 40,000 |
| 3230 | OFC Insulate Ductwork | 75,000 |
| 3231 | OFC Roof | 650,000 |
| 3232 | OFC Window Seal | 75,000 |
| 3233 | OHS Ag Barn Drainage | 50,000 |
| 3234 | OHS Ag Barn Upgrades | 130,000 |
| 3235 | OHS Baseball Pressbox | 25,000 |
| 3236 | OHS Softball Pressbox | 25,000 |
| 3237 | OMS Fire Alarm System | 130,000 |
| 3238 | OMS Gutter Repairs | 25,000 |
| 3239 | OMS Lighting Upgrades | 25,000 |
| 3240 | SEM Chilled Waterline Refurbishment | 40,000 |
| 3241 | SEM Chiller Install | 25,000 |
| 3242 | SEM Lighting Upgrades | 25,000 |
| 3243 | SEM Playground | 72,000 |
| 3244 | SES Gutters | 20,000 |
| 3245 | SES Lighting Upgrades | 25,000 |
| 3246 | SES Playground | 12,000 |
| 3247 | SES Roof | 650,000 |
| 3248 | SES Window and Expansion Joint Seal | 35,000 |
| 3249 | YMS Dining Room Floor LVT | 80,000 |
| 3250 | YMS HVAC | 75,000 |
| 3251 | YMS HVAC Duct Gym | 10,000 |
| 3252 | YMS Lighting Upgrades | 25,000 |
| 3255 | Vehicles - TAPP van & 2 cars | 72,000 |

Capital Projects Budget

Capital Projects Budget

| PROJECT | DESCRIPTION | AMOUNT |
|----------------|--|------------------|
| | Transfer to General Fnd-Property/Casualty | |
| 3253 | Insurance | 350,000 |
| 3253 | Transfer to General - Maintenance | 350,000 |
| 3254 | District Wide Contingency | 565,055 |
| | TOTAL APPROPRIATIONS | 5,620,055 |
| | Restricted Fund Balance | 267,369 |
| TOTAL | RESERVE FOR ENCUMBRANCES | 2,846,420 |
| | APPROPRIATIONS, RESERVES AND FUND BALANCE | 8,733,844 |

07/22/21

Food Service Budget

| REVENUE SOURCES: | | 2020-21 BUDGET AS AMENDED | 2021-22 PROPOSED BUDGET |
|-------------------------|-----------------------------------|--|--|
| REV | FEDERAL THRU STATE: | | |
| 3261 | Sch Lunch Reimb | 2,000,000 | 2,000,000 |
| 3262 | Sch Breakfast Reimb | 650,000 | 650,000 |
| 3263 | After School Snack Reimb | 30,000 | 30,000 |
| 3265 | USDA Donated Commodities | 262,357 | 262,357 |
| 3267 | Summer Food Serv Prog 9441/9442 | 181,000 | 181,000 |
| 3299 | Other Food Service | 93,742 | 0 |
| | TOTAL FED THRU STATE | 3,217,099 | 3,123,357 |
| REV | STATE: | | |
| 3337 | Breakfast supplement | 23,488 | 23,488 |
| 3338 | State Supplement | 27,711 | 27,711 |
| | TOTAL STATE | 51,199 | 51,199 |
| REV | LOCAL: | | |
| 3450 | Food Service | 50,000 | 50,000 |
| 3490 | Misc Local Sources | 89,000 | 0 |
| | TOTAL LOCAL | 139,000 | 50,000 |
| | NON-REVENUE SOURCES | | |
| 3600 | Transfers | 0 | 0 |
| | TOTAL FOOD SERVICE REVENUE | 3,407,298 | 3,224,556 |
| 2720 | Reserve for Encumbrance | 0 | 93,741 |
| 2769 | Beginning Fund Balance | 993,167 | 1,576,481 |
| | TOTAL FOOD SERVICE | 4,400,465 | 4,894,778 |

Food Service Budget

| | | | 2020-21 BUDGET AS AMENDED | 2021-22 PROPOSED BUDGET |
|----------------------------------|-----------------|-------------|---------------------------------|-------------------------------|
| | FUNCTION | | | |
| | OBJECT | | | |
| FOOD SERVICES | | 7600 | | |
| Supervisor | 1.0 | 110 | 75,750 | 80,800 |
| Managers | 11.0 | 110 | 392,545 | 347,636 |
| Bookkeeper/Secretary | 2.0 | 160 | 66,066 | 68,047 |
| Asst. Manager/Food Svc Worker | 43.0 | 160 | 717,803 | 784,558 |
| Retirement | | 210 | 116,647 | 136,816 |
| FICA/Med | | 220 | 87,377 | 98,000 |
| Group Insurance | | 230 | 351,229 | 365,000 |
| Workers' Compensation | | 240 | 40,896 | 67,255 |
| Travel | | 330 | 3,000 | 3,000 |
| Repairs & Maint | | 350 | 65,000 | 65,000 |
| Rentals | | 360 | 11,000 | 12,000 |
| Communications | | 370 | 500 | 0 |
| Telephone | | 371 | 2,825 | 2,900 |
| Refuse Disposal | | 381 | 22,812 | 23,000 |
| Other Purchased Svcs | | 390 | 13,375 | 14,000 |
| Gasoline | | 450 | 800 | 1,100 |
| Supplies | | 510 | 146,655 | 120,000 |
| Food | | 570 | 1,200,000 | 1,230,000 |
| Commodities | | 580 | 262,357 | 262,357 |
| Cap-Furn,Fix,Equip | | 641 | 118,742 | 118,742 |
| Non-Cap, Furn,Fix, Equip | | 642 | 845 | 2,000 |
| Cap-Computer Hardware | | 643 | 15,000 | 4,000 |
| Non-Cap, Computer Hardware | | 644 | 5,000 | 800 |
| Dues & Fees | | 730 | 7,600 | 6,500 |
| Other Personal Svcs | | 750 | 55,000 | 25,000 |
| Indirect Costs | | 790 | 220,000 | 220,000 |
| TOTAL SCHOOL FOOD SERVICE | 57.0 | | 3,998,824 | 4,058,511 |

Food Service Budget

| | | 2020-21 | 2021-22 |
|------------------------------------|----------|----------------|----------------|
| | FUNCTION | BUDGET AS | PROPOSED |
| | OBJECT | AMENDED | BUDGET |
| FOOD SERVICE SUMMER PROGRAM | | | |
| PROJECT 9440/9441 | | | |
| Salary | 160 | 53,304 | 57,000 |
| Retirement | 210 | 4,560 | 6,088 |
| FICA/Med | 220 | 4,446 | 4,361 |
| Worker's Comp | 240 | 2,850 | 2,993 |
| Travel | 330 | 5,600 | 3,500 |
| Other Purchased Services | 390 | 800 | 1,000 |
| Supplies | 510 | 10,000 | 8,000 |
| Food | 570 | 90,000 | 60,000 |
| Commodities | 580 | | |
| Commodities | 580 | 800 | 800 |
| Other Personal Svcs | 750 | 3,696 | 0 |
| TOTAL SUMMER PROGRAM | | 176,556 | 144,242 |

Food Service Budget

| | | 2020-21 | 2021-22 |
|---------------------------------------|-----------------|-------------------|------------------|
| | FUNCTION OBJECT | BUDGET AS AMENDED | PROPOSED BUDGET |
| FOOD SERVICE GRANT | | | |
| PROJECT 9420 | | | |
| Salary | 160 | 36,121 | 8,816 |
| Retirement | 210 | 3,613 | 883 |
| FICA/Med | 220 | 2,764 | 838 |
| Worker's Comp | 240 | 1,402 | 346 |
| Food | 570 | 44,900 | 22,017 |
| Commodities | 580 | | |
| Dues and Fees | 730 | 100 | 100 |
| Other Personal Svcs | 750 | 100 | 54 |
| TOTAL SUMMER PROGRAM | | 89,000 | 33,054 |
| TOTAL APPROPRIATIONS | | 4,264,380 | 4,235,807 |
| RESERVE FOR ENCUMBRANCES | | 0 | 93,741 |
| RESTRICTED ENDING FUND BALANCE | | 136,085 | 565,230 |
| TOTAL FOOD SERVICE BUDGET | | 4,400,465 | 4,894,778 |

Federal Projects Budget

REVENUE & APPROPRIATIONS:

| | | | 2020-21 BUDGET | 2021-22 PROPOSED |
|---------|---------|-----------------------------------|-------------------|---------------------|
| REVENUE | PROJECT | PROJECT DESCRIPTION | AS AMENDED | BUDGET |
| 3201 | 4281 | Carl Perkins - Secondary | 102,461 | 89,460 |
| 3201 | 4283 | Carl Perkins - CTE - DJJ | 75,000 | 0 |
| 3201 | 4285 | Carl Perkins - Rural and Sparsley | 72,110 | 70,590 |
| 3226 | 4221 | Title II - Teacher Training | 348,578 | 330,473 |
| 3230 | 4242 | IDEA Part B - Preschool | 132,619 | 129,884 |
| 3230 | 4249 | IDEA Part B | 1,971,429 | 1,917,224 |
| 3240 | 4202 | Title I - Delinquent at Risk | 290,841 | 80,689 |
| 3240 | 4217 | Title I - Migrant | 678,289 | 678,289 |
| 3240 | 4231 | Title I - School Wide | 2,933,144 | 2,637,111 |
| 3240 | 4245 | Title I - Sig4 | 212,791 | 141,348 |
| 3290 | 4255 | Title V - Rural/Low Income | 147,278 | 146,990 |
| | | Title III - English Language | | |
| 3290 | 4201 | Acquisition | 110,439 | 116,302 |
| 3290 | 4250 | Title IV - Part A Student Support | 185,226 | 188,870 |
| | | PROJECTS | 7,260,205 | 6,527,230 |
| | | ENCUMBRANCE | 5,573 | 13,742 |
| | | RESERVE FOR CARRY-OVER | | |
| | | PROJECT | 113,133 | 192,750 |
| | | TOTAL | 7,378,911 | 6,733,722 |

CARES Project Budget

| REVENUE & APPROPRIATIONS: | | | | 2020-21 | 2021-22 |
|--------------------------------------|----------------|----------------|---------------------------------------|-------------------|------------------|
| FUND | REVENUE | PROJECT | PROJECT DESCRIPTION | BUDGET | PROPOSED |
| | | | | AS AMENDED | BUDGET |
| 441 | 3271 | 4190 | CARES - Education Stabilization | 1,672,481 | 0 |
| 442 | 3272 | 4191 | CTE - Education Stabilization | 65,182 | 0 |
| | | | Rising K - Education | | |
| 442 | 3273 | 4192 | Stabilization | 74,800 | 0 |
| 442 | 3271 | 4193 | GEER - Education Stabilization | 154,372 | 0 |
| 442 | 3271 | 4194 | GEER - Cleaning | 115,560 | 0 |
| 442 | 3271 | 4195 | Data Informed Supports | 63,000 | 0 |
| 442 | 3271 | 4196 | Best Reading Curriculum | 47,265 | 0 |
| 442 | 3271 | 4197 | K-12 Civic Literacy Booklist | 15,408 | 0 |
| 442 | 3271 | 4198 | Instructional Continuity Plan | 28,844 | 0 |
| | | | | <hr/> | <hr/> |
| | | | | 564,431 | 0 |
| 443 | 3271 | 4290 | ESSER II | 0 | 5,897,394 |
| 443 | 3271 | 4291 | Non-enrollment | 0 | 332,247 |
| 443 | 3271 | 4292 | Academic Assistance | 0 | 1,661,237 |
| 443 | 3271 | 4293 | Technology | 0 | 415,309 |
| | | | | <hr/> | <hr/> |
| | | | | 0 | 8,306,187 |
| | | | PROJECTS | 2,236,912 | 8,306,187 |
| | | | ENCUMBRANCE | 0 | 14,290 |
| | | | RESERVE FOR CARRY-OVER PROJECT | 0 | 436,339 |
| | | | TOTAL | 2,236,912 | 8,756,816 |

Tentative Budget for the 2021-22 Fiscal Year

Recommendation:

That the tentative budget for the 2021-22 fiscal year for the Okeechobee County School District be approved.