



OKEECHOBEE COUNTY SCHOOL BOARD

ANNUAL BUDGET
2022-2023

**OKEECHOBEE COUNTY SCHOOL BOARD
INFORMATIONAL DATA FOR 2022-2023 BUDGET**

	Budget 2021-22	Budget 2022-23	Variance
Certified County Tax Roll	\$3,566,383,399	\$4,033,396,569	\$467,013,170
96%	\$3,423,728,063	\$3,872,060,706	\$448,332,643
Tax Millage:			
Required Local Effort	3.595	3.223	(0.372)
Discretionary Local Effort	0.748	0.748	0.000
Additional Discretionary Effort	0.000	0.000	0.000
Super-Majority Millage 0.250	0.000	0.000	0.000
SUB-TOTAL	4.343	3.971	(0.372)
Capital Improvement Effort	1.500	1.500	0.000
Total Millage:	5.843	5.471	(0.372)
Millage Increase/(Decrease)	(0.077)	(0.372)	(0.295)
Estimated Tax Receipts:			
Required Local Effort	12,308,302	12,479,652	171,350
Disc. Local Effort 0.748	2,560,949	2,896,301	335,352
Additional Discretionary Effort	0	0	0
Super-Majority Millage 0.250	0	0	0
Operating Fund Tax Receipts	14,869,251	15,375,953	506,702
Capital Improvement 1.500	5,135,592	5,808,091	672,499
Total Estimated Tax Receipts	20,004,843	21,184,044	1,179,201
Estimated FEFP Funds Expected	28,199,765	32,006,777	3,807,012
Full-Time Equivalent Students:			
Estimated Students	6,282.46	6,553.43	270.97
Estimated Weighted FTE	6,712.97	6,990.71	277.74
Base Student Allocation	4,372.91	4,587.40	214.49
District Cost Differential	0.9799	0.9638	(0.0161)
Proposed Budget Totals:			
Operating General Fund	67,117,182	70,935,242	3,818,060
Capital Projects Funds	8,739,706	10,962,650	2,222,944
Food Services Fund	4,894,974	7,074,253	2,179,279
Federal Programs Fund	6,733,722	6,653,918	(79,804)
ESSER Grant Fund	8,756,816	103,247,816	94,491,000
TOTAL BUDGET	\$96,242,400	\$198,873,879	\$102,631,479

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**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2022-2023
REVENUE**

	2021-22 AS AMENDED 6/30/22	2022-23 PROPOSED BUDGET
REVENUE SOURCES:		
FEDERAL DIRECT:		
3191 R.O.T.C.	65,000	65,000
FEDERAL THROUGH STATE:		
3202 Medicaid	275,000	275,000
3280 Federal Thru Local	6,114	0
TOTAL FEDERAL THROUGH STATE	281,114	275,000
STATE FEFP-LOTTERY-CATEGORICAL		
3310 FL Educ Finance Program	14,932,131	18,866,429
Sparsity Supplement	631,879	642,002
Safe Schools	632,203	705,777
Mental Health	344,269	391,267
0.748 Millage Compression	1,319,234	1,819,691
Supplemental Academic Instruction (SAI)	1,966,685	1,986,109
Reading Allocation	365,745	446,864
ESE Guarantee	2,787,507	2,896,638
DJJ Supplement	106,660	91,342
Instructional Materials	583,046	570,026
Transportation	1,666,105	1,825,967
Teacher Supply	120,833	120,652
Digital Classrooms Allocation	344,269	0
Funding Compression and Hold Harmless	0	0
Teacher Salary Increase Allocation	1,142,880	1,644,013
TOTAL FEFP FUNDS	26,943,446	32,006,777
3361 FL Sch Recog.-Lottery Enhancement	0	0
3344 Educational Enhancement - Lottery	0	0
Categorical Programs:		
3355 Class-Size Reduction	5,884,826	6,009,800
TOTAL FEFP-LOTTERY-CATEGORICALS	32,828,272	38,016,577
OTHER STATE FUNDING:		
3323 CO & DS Administrative Interest	4,000	4,000
3341 Racing Revenue	223,250	223,250
3343 State Mobile Home License Tax	33,000	33,000
3371 VPK	225,000	225,000
3380 State Thru Local	8,906	0
3390 Misc. State Grants	5,000	5,000
TOTAL-STATE FUNDS	33,327,428	38,506,827

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2022-2023
REVENUE**

REVENUE SOURCES:	2021-22 AS AMENDED 6/30/22	2022-23 PROPOSED BUDGET
LOCAL REVENUES:		
3411 Required Local Effort	12,308,302	12,479,652
3411 Discretionary Local Effort	2,560,949	2,896,301
3423 Delinquent Taxes-Prior Year	40,000	40,000
3425 Facility Rental	33,000	25,000
3430 Interest Income	150,000	150,000
3471 Preschool Program Fees	125,000	125,000
3473 Extended Day Care	175,000	175,000
3490 Miscellaneous Local Grants & Revenues	392,942	278,615
3491 Special Bus Trips	75,000	75,000
3494 Receipt of Federal Indirect Cost Rate	275,000	275,000
3495 Certification	7,000	7,000
3498 Lost/Damaged Textbooks	500	500
TOTAL LOCAL FUNDS	16,142,693	16,527,068
TOTAL ALL REVENUE	49,816,235	55,373,895
NON-REVENUE SOURCES:		
3630 Transfers from Capital	700,000	700,000
TOTAL NON-REVENUE SOURCES	700,000	700,000
TOTAL ALL SOURCES	50,516,235	56,073,895
RESERVE FOR CATEGORICALS/PROJECTS FORWARD	927,031	1,154,233
RESERVE FOR ENCUMBRANCES	62,333	3,500
ESTIMATED UNASSIGNED FUND BALANCE 06/30/22	14,493,681	13,703,614
TOTAL REVENUES AND BALANCES	65,999,280	70,935,242

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**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2022-2023
APPROPRIATIONS**

COST CENTER		WFTE	POSITIONS	2021-22 AS AMENDED	2022-23 PROPOSED BUDGET
0031	Central Elementary	561.19	50.40	3,294,853	3,419,066
0101	Okeechobee High/Freshman Campus	1729.29	139.41	9,478,503	10,024,532
0102	Career/Tech	0.00	1.10	5,590	105,024
0112	South Elementary	597.02	61.65	3,819,216	4,077,438
0113	Okeechobee Achievement Academy	154.35	22.45	1,379,245	1,374,649
0121	Yearling Middle School	697.75	65.20	4,459,144	4,469,564
0161	North Elementary	606.67	54.40	3,581,034	3,716,077
0171	Everglades Elementary	648.72	60.65	3,975,567	4,190,574
0181	Seminole Elementary	490.93	55.65	3,390,975	3,738,016
0201	Osceola Middle School	703.41	63.45	4,263,828	4,423,672
6911	Okeechobee Youth Treatment Center	0.00	0.00	8,000	0
7004	Okeechobee Virtual School	0.00	2.50	922,640	211,195
9000	District Office	0.00	23.45	3,020,948	3,406,969
9001	Grants and Special Programs	0.00	0.22	17,304	18,159
9002	Maintenance	0.00	10.50	1,184,574	1,210,880
9003	Transportation	0.00	61.00	3,133,442	3,481,558
9004	TAP Program	2.11	1.14	54,813	64,161
9010	Instructional Services	0.00	1.00	5,426	118,557
9014	Informational Technology	0.00	5.00	1,206,124	1,170,293
9015	Operations/Facilities	0.00	1.50	140,562	143,883
9019	K-12 Accountability/Assessment	0.00	1.10	192,059	198,298
9020	Student Services	0.00	1.90	174,936	175,898
9022	Mental Health	0.00	3.37	247,741	250,527
9102	Exceptional Student Education	0.00	4.34	2,189,909	2,416,690
9103	Tantie (new) Juvenile Facility	91.02	0.00	472,291	573,206
Cost Center Totals		6,282.46	691.38	50,618,724	52,978,886

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2022-2023
APPROPRIATIONS**

LOCAL AND STATE PROJECTS:	PROJECT	2021-22 AS AMENDED	2022-23 PROPOSED BUDGET
Reading Allocation	1303	365,745	446,864
Community Educ Fee Supp	1305	5,000	5,000
Vocational Replacement Equipment	1307	5,000	5,000
Industry Certification Program	1308	200,882	207,273
Drug Testing	1310	10,000	10,000
Check & Connect	1311	5,000	0
Dual Enrollment	1312	150,000	150,000
YMHAT	1314	8,906	0
DJJ Supplement-FEFP	1315	106,660	91,341
Differentiated Pay Supplement	1317	200,000	216,000
Chromebooks R&M	1318	37,561	0
Mini Grants	1320	3,000	0
Instructional Staff Training	1322	8,000	8,000
Special Needs	1323	527,700	150,000
CPI Training	1324	1,114	0
Family Empowerment	1327	0	2,000,000
ESE Applications	1329	10,510	10,720
Instructional Materials-Textbook	1330	506,866	491,655
Instructional Media	1331	31,272	30,577
Science Lab Materials	1332	8,548	8,358
Employee Leave Payments	1333	300,000	300,000
Certification	1334	6,000	6,000
Equip'd Stipends	1335	15,405	0
District Expenses-Recruitment	1336	25,000	25,000
ESOL Training	1337	20,000	20,000
Dual Enrollment Textbooks	1338	25,850	26,682
Reading Endorsement	1339	50,000	50,000
OMS Facility Usage	1340	2,000	2,000
Fingerprint Services/Drug Testing	1342	45,000	35,000
Heartland Regional Science Fair	1346	14,000	3,500
Okeechobee Science Fair	1347	1,000	1,000
PERT Testing	1348	2,500	2,500
Teachers Classroom Supply Assistance	1349	120,833	120,652
VPK Wraparound	1350	187,000	217,500
VPK	1351	281,000	292,500
Summer School Supplies	1352	5,000	6,000
Extended Day Care	1353	125,000	158,000
Day Care School Supplement	1354	10,000	10,000
Donation	1355	1,250	0
AVID - District	1359	43,750	43,750
Shared Services	1361	55,617	0

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2022-2023
APPROPRIATIONS**

		2021-22 AS AMENDED	2022-23 PROPOSED BUDGET
LOCAL AND STATE PROJECTS:	PROJECT		
Positive Empowerment Prog	1364	18,455	0
Community Ed. Park Maint.	1365	167,642	175,000
DJJ Discretionary Local Effort	1367	74,856	86,792
Extended Day	1371	38,100	0
Digital Classrooms Allocation	1377	101,545	0
School Site Lawn Maintenance	1379	115,000	115,000
School Site Building Maintenance	1380	75,000	75,000
School Health Services	1386	332,000	332,000
Wellness Clinic	1389	300,000	300,000
Advanced Placement	1391	72,400	74,703
Drivers Ed	1393	108,115	108,115
Mental Health	1396	344,269	391,267
Safe Schools	1397	632,203	705,777
School Internal Fund Activity	1399	3,739	0
LOCAL AND STATE PROJECTS		5,911,293	7,514,526
COST CENTERS		50,618,724	52,978,886
TOTAL APPROPRIATIONS		56,530,017	60,493,412
PROJECTS & CATEGORICALS FORWARD		927,031	1,154,233
ENCUMBRANCES FORWARD		62,333	3,500
ESTIMATED ENDING FUND BALANCE 06/30/23		8,479,899	9,284,097
TOTAL APPROPRIATIONS & BALANCES		65,999,280	70,935,242
TOTAL REVENUES		65,999,280	70,935,242

**OKEECHOBEE COUNTY SCHOOL BOARD
CAPITAL PROJECTS BUDGET 2022-23
REVENUE**

FUND REV	REVENUE SOURCES:	2021-22 BUDGET AS AMENDED	2022-23 PROPOSED BUDGET
	STATE:		
360 3321	CO & DS Distributed To Counties	200,000	200,000
360 3325	CO & DS Interest Distribution	4,000	4,000
396 3399	Safety & Security	0	0
	LOCAL:		
370 3413	1.50 Mil Capital Improvement Tax	5,135,592	5,808,091
370 3430	Interest	40,000	40,000
391 3430	Interest	2,000	2,000
391 3495	Fuel Tax Refund	15,000	15,000
	TOTAL ESTIMATED REVENUE:	5,396,592	6,069,091
	FUND BALANCE FORWARD-ALL FUNDS	2,984,406	4,327,665
	RESERVE FOR ENCUMBRANCES	496,693	565,894
	TOTAL BUDGET ALL FUNDS	8,877,691	10,962,650

07/20/22

**OKEECHOBEE COUNTY SCHOOL BOARD
CAPITAL PROJECTS BUDGET 2022-23
APPROPRIATIONS**

PROJECT	DESCRIPTION	AMOUNT
3300	Computer Hardware	205,000
3301	Districtwide Asphalt/Paving	25,000
3302	Districtwide Data/Electric	25,000
3303	Districtwide Tree Trimming	20,000
3304	Buses (3)	400,000
3305	Districtwide SREF	200,000
3306	Districtwide Painting	10,000
3307	Districtwide Flooring	125,000
3308	Districtwide Furniture/Equipment	500,000
3309	Districtwide HVAC	200,000
3310	Districtwide Roofing/Gutter Repair/Replacement	240,000
3311	Districtwide Roofing Consultant/Thermal Inspection	50,000
3312	Districtwide School Safety/Hardening/Cameras	52,252
3313	Districtwide Security Upgrades	50,000
3314	Districtwide Chillers	50,000
3315	CES Lighting Upgrades	35,000
3316	CES Roof Cleaning	15,000
3317	CES Roof Replacement	700,000
3318	District Office Resurfacing	10,000
3319	District Office Flooring	60,000
3320	EES Lighting Upgrades	25,000
3321	EES Rekey Site	30,000
3322	EES Playground	12,000
3323	NES Lighting Upgrades	25,000
3324	NES Portable Repairs	10,000
3325	NES Rekey Site	150,000
3326	NES Playground	12,000
3327	NES Cabinets	25,000
3328	NES Play Field Rehab	40,000
3329	OAA Carpet	100,000
3330	OAA Lighting Upgrades	25,000
3331	OAA Gutter Repairs	10,000
3332	OFC Painting	75,000
3333	OFC Chiller Replacement	200,000
3334	OFC Roofing	200,000
3335	OFC Window Seal	75,000
3336	OHS Rehab Back Practice Field	20,000
3337	OHS AG Lighting Upgrades	10,000
3338	OHS AG Painting	60,000
3339	OHS AG Drainage	50,000
3340	OHS New High School Special Facilities Obligation	3,500,000
3341	OHS Paint Stadium	50,000
3342	OHS Field House Rehab	100,000
3343	OMS AG Barn	30,000
3344	OMS Lighting Upgrades	25,000
3345	OMS Gutter Repairs	25,000
3346	OMS Resurfacing	100,000
3347	OMS Fire Alarm Replacement	130,000
3348	OPS Roofing	30,000
3349	OPS 2 Vehicles	50,000
3350	OPS 1 Passenger Van	40,000
3351	SEM Kitchen Hood	30,000
3352	SEM Lighting Upgrades	25,000
3353	SEM Rekey Site	30,000
3354	SES Portable Rehab	50,000

**OKEECHOBEE COUNTY SCHOOL BOARD
CAPITAL PROJECTS BUDGET 2022-23
APPROPRIATIONS**

PROJECT	DESCRIPTION	AMOUNT
3355	SES Gutter Repairs	20,000
3356	SES Lighting Upgrades	25,000
3357	SES Sidewalk	50,000
3358	SES Fencing	30,000
3359	SES Roofing	565,000
3360	YMS AG Barn	30,000
3361	YMS Lighting Upgrades	25,000
3362	YMS HVAC Duct Gym	10,000
3363	YMS Resurfacing	100,000
3364	YMS Dining Room Flooring	80,000
3365	County Baseball Field Renovation	35,000
3397	Transfer to General Fund-Property/Casualty Insurance	350,000
3398	Transfer to General-Maintenance	350,000
3399	District Wide Contingency	115,508
	TOTAL APPROPRIATIONS	10,126,760
	Restricted Fund Balance	269,996
TOTAL	RESERVE FOR ENCUMBRANCES	565,894
07/20/22	APPROPRIATIONS, RESERVES AND FUND BALANCE	10,962,650

**OKEECHOBEE COUNTY SCHOOL BOARD
FOOD SERVICE BUDGET 2022-23
REVENUE**

REVENUE SOURCES:	2021-22 BUDGET AS AMENDED	2022-23 PROPOSED BUDGET
REV FEDERAL THRU STATE:		
3261 Sch Lunch Reimb	2,000,000	2,980,825
3262 Sch Breakfast Reimb	650,000	954,806
3263 After School Snack Reimb	30,000	42,226
3265 USDA Donated Commodities	262,357	357,031
3267 Summer Food Serv Prog 9442/9443	181,000	29,000
TOTAL FED THRU STATE	3,123,357	4,363,888
 REV STATE:		
3337 Breakfast Supplement	23,488	24,000
3338 State Supplement	27,711	25,000
TOTAL STATE	51,199	49,000
 REV LOCAL:		
3450 Food Service	50,000	67,000
TOTAL LOCAL	50,000	67,000
 TOTAL FOOD SERVICE REVENUE	3,224,556	4,479,888
 2720 Reserve for Encumbrance	 93,741	 -
2769 Beginning Fund Balance	1,576,677	2,594,365
 TOTAL FOOD SERVICE	4,894,974	7,074,253

7/20/2022

**OKEECHOBEE COUNTY SCHOOL BOARD
FOOD SERVICE BUDGET 2022-23
APPROPRIATIONS**

			2021-22	2022-23
		FUNCTION OBJECT	BUDGET AS AMENDED	PROPOSED BUDGET
FOOD SERVICES		7600		
Supervisor	1.0	110	80,800	84,250
Managers	11.0	110	347,636	366,085
Bookkeeper/Secretary	2.0	160	68,047	70,517
Asst. Manager/Food Svc Worker	46.0	160	770,421	825,543
Retirement		210	136,816	160,356
FICA/Med		220	98,000	103,000
Group Insurance		230	365,000	456,000
Workers' Compensation		240	67,255	70,686
Unemployment Compensation		250	42	-
Professional Services		310	-	-
Travel		330	3,000	3,000
Repairs & Maint		350	85,000	65,000
Rentals		360	12,000	11,000
Communications		370	-	200
Telephone		371	2,900	2,900
Refuse Disposal		381	23,000	23,000
Other Purchased Svcs		390	14,000	14,000
Gasoline		450	1,100	1,100
Supplies		510	238,400	145,000
Repair Parts		550	-	-
Tires and Tubes		560	-	-
Food		570	1,730,000	1,600,000
Commodities		580	262,357	357,031
Other Material & Supplies		590	-	-
Non-Cap AV Materials		622	-	-
Cap-Furn,Fix,Equip		641	98,742	54,000
Non-Cap, Furn,Fix, Equip		642	3,600	3,500
Cap-Computer Hardware		643	4,000	5,000
Non-Cap, Computer Hardware		644	800	1,500
Improvements other than Buildings		670	-	-
Computer Software		691	-	-
Non-Cap Computer Software		692	-	-
Dues & Fees		730	6,500	7,500
Other Personal Svcs		750	38,566	20,000
Indirect Costs		790	220,000	220,000
TOTAL SCHOOL FOOD SERVICE	60.0		4,677,982	4,670,168

**OKEECHOBEE COUNTY SCHOOL BOARD
FOOD SERVICE BUDGET 2022-23
APPROPRIATIONS**

**FOOD SERVICE SUMMER PROGRAM
PROJECT 9442/9443**

Salary	160	53,119	18,131
Retirement	210	6,088	1,813
FICA/Med	220	4,398	1,387
Worker's Comp	240	3,012	703
Travel	330	3,500	75
Other Purchased Services	390	1,000	-
Gasoline	450	576	-
Supplies	510	8,000	891
Food	570	59,924	6,000
Commodities	580	-	-
Commodities	580	800	-
Other Personal Svcs	750	4,354	-
TOTAL SUMMER PROGRAM		144,771	29,000

**FOOD SERVICE GRANT
PROJECT 9420**

Salary	160	8,816	8,398
Retirement	210	883	838
FICA/Med	220	838	808
Worker's Comp	240	346	330
Food	570	22,017	18,500
Commodities	580	-	-
Dues and Fees	730	100	-
Other Personal Svcs	750	54	54
TOTAL SUMMER PROGRAM		33,054	28,928

TOTAL APPROPRIATIONS		4,855,807	4,728,096
RESERVE FOR ENCUMBRANCES		0	0
RESTRICTED ENDING FUND BALANCE		39,167	2,346,157
TOTAL FOOD SERVICE BUDGET 7/20/2022		4,894,974	7,074,253

**OKEECHOBEE COUNTY SCHOOL BOARD
FEDERAL PROGRAMS BUDGET 2022-23**

REVENUE & APPROPRIATIONS:

REVENUE PROJECT PROJECT DESCRIPTION			2021-22 BUDGET AS AMENDED	2022-23 PROPOSED BUDGET
3201	4381	Carl Perkins - Secondary	89,460	86,066
3201	4383	Carl Perkins - CTE - DJJ	25,343	-
3201	4385	Carl Perkins - Rural and Sparsley	70,590	70,508
3225	4321	Title II - Teacher Training	379,647	353,386
3230	4342	IDEA Part B - Preschool	129,884	111,298
3230	4349	IDEA Part B	1,917,224	1,918,810
3240	4302	Title I - Delinquent at Risk	80,689	91,122
3240	4317	Title I - Migrant	664,593	553,643
3240	4331	Title I - School Wide	2,637,111	2,762,914
3240	4335	Title I - School Improvement		
3240	4345	Title I - Sig4	141,348	-
3290	4301	Title III - English Language Acquisition	116,302	125,607
3290	4350	Title IV - Part A Student Support	248,547	188,448
3290	4355	Title V - Rural/Low Income	175,476	144,716
		PROJECTS	6,676,214	6,406,518
		ENCUMBRANCE	13,742	-
		RESERVE FOR CARRY-OVER PROJECT	192,750	247,399
		TOTAL	6,882,706	6,653,918

07/20/22

**OKEECHOBEE COUNTY SCHOOL BOARD
FEDERAL PROGRAMS BUDGET - ESSER 2022-23**

REVENUE & APPROPRIATIONS:

REVENUE	PROJECT	PROJECT DESCRIPTION	2021-22 BUDGET AS AMENDED	2022-23 PROPOSED BUDGET
3271	4287	CTE Dual Enrollment	230,130	-
3271	4290	ESSER II	5,897,394	-
3271	4291	Non-enrollment	332,247	-
3271	4292	Academic Assistance	1,661,237	-
3271	4293	Technology	415,309	-
3271	4297	Literacy	139,930	-
			<u>8,676,247</u>	<u>-</u>
3271	4294	ARP ESSER III	14,938,994	-
3271	4298	Learning Loss	3,734,749	-
			<u>18,673,743</u>	<u>-</u>
3398	3299	Special Facilities	54,629,236	27,813,256
3271	4295	ARP IDEA K-12	356,688	-
3271	4296	ARP IDEA Pre-K	23,355	-
3271	4299	ARP Homeless	115,816	-
			<u>55,125,095</u>	<u>27,813,256</u>
		PROJECTS	82,475,085	27,813,256
		ENCUMBRANCE	14,290	5,585,866
		RESERVE FOR CARRY-OVER PROJECT	436,339	69,848,694
		TOTAL	82,925,714	103,247,816

07/20/22