



OKEECHOBEE COUNTY SCHOOL BOARD

ANNUAL BUDGET
2021-2022

**OKEECHOBEE COUNTY SCHOOL BOARD
INFORMATIONAL DATA FOR 2021-2022 BUDGET**

	Budget 2020-21	Budget 2021-22	Variance
Certified County 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:			
Required Local Effort	3.672	3.595	(0.077)
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	4.420	4.343	(0.077)
Capital Improvement Effort	1.500	1.500	0.000
Total Millage:	5.920	5.843	(0.077)
Millage Increase/(Decrease)	(0.167)	(0.077)	0.090
Estimated Tax Receipts:			
Required Local Effort 3.595	11,995,572	12,308,302	312,730
Disc. Local Effort 0.748	2,443,542	2,560,949	117,407
Additional Discretionary Effort	0	0	0
Super-Majority Millage 0.250	0	0	0
Operating Fund Tax Receipts	14,439,114	14,869,251	430,137
Capital Improvement 1.500	4,900,152	5,135,592	235,440
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)
Full-Time Equivalent Students:			
Estimated Students	6,673.41	6,282.46	(390.95)
Estimated 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
Proposed Budget Totals:			
Operating General Fund	66,223,953	66,986,703	762,750
Capital Projects Funds	9,755,627	8,733,844	(1,021,783)
Food Services Fund	4,217,723	4,894,778	677,055
Federal Programs Fund	6,530,423	6,733,722	203,299
ESSER Grant Fund	1,966,447	8,756,816	6,790,369
TOTAL BUDGET	\$88,694,173	\$96,105,863	\$7,411,690

07/22/21

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2021-2022
REVENUE**

REVENUE SOURCES:	2020-21 AS AMENDED 6/30/21	2021-22 PROPOSED BUDGET
FEDERAL DIRECT:		
3191 R.O.T.C.	65,000	65,000
FEDERAL THROUGH STATE:		
3202 Medicaid	275,000	275,000
3280 Federal Thru Local	27,908	0
TOTAL FEDERAL THROUGH STATE	302,908	275,000
STATE FEFP-LOTTERY-CATEGORICAL		
3310 FL Educ Finance Program	18,152,382	16,456,872
Sparsity Supplement	621,711	628,252
Safe Schools	610,280	634,832
Mental Health	309,022	346,621
0.748 Millage Compression	1,290,643	1,362,100
Supplemental Academic Instruction (SAI)	1,999,032	2,015,659
Reading Allocation	369,330	367,452
ESE Guarantee	2,765,515	2,799,159
DJJ Supplement	67,936	115,496
Instructional Materials	525,992	515,651
Transportation	1,562,314	1,592,396
Teacher Supply	126,692	120,833
Digital Classrooms Allocation	101,578	101,562
Funding Compression and Hold Harmless	19,845	0
Teacher Salary Increase Allocation	1,095,146	1,142,880
TOTAL FEFP FUNDS	29,617,418	28,199,765
3361 FL Sch Recog.-Lottery Enhancement	0	0
3344 Educational Enhancement - Lottery	0	0
Categorical Programs:		
3355 Class-Size Reduction	6,875,212	5,694,899
TOTAL FEFP-LOTTERY-CATEGORICALS	36,492,630	33,894,664
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	0	0
3390 Misc. State Grants	78,097	5,000
TOTAL-STATE FUNDS	37,055,977	34,384,914

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2021-2022
REVENUE**

REVENUE SOURCES:	2020-21 AS AMENDED 6/30/21	2021-22 PROPOSED BUDGET
LOCAL REVENUES:		
3411 Required Local Effort	11,995,572	12,308,302
3411 Discretionary Local Effort	2,443,542	2,560,949
3423 Delinquent Taxes-Prior Year	40,000	40,000
3425 Facility Rental	33,000	33,000
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	393,856	321,487
3491 Special Bus Trips	75,000	75,000
3494 Receipt of Federal Indirect Cost Rate	275,000	275,000
3495 Certification	27,800	7,000
3498 Lost/Damaged Textbooks	500	500
TOTAL LOCAL FUNDS	15,734,270	16,071,238
TOTAL ALL REVENUE	53,093,155	50,731,152
NON-REVENUE SOURCES:		
3630 Transfers from Capital	600,000	700,000
TOTAL NON-REVENUE SOURCES	600,000	700,000
TOTAL ALL SOURCES	53,758,155	51,496,152
RESERVE FOR CATEGORICALS	785,049	927,031
RESERVE FOR ENCUMBRANCES	25,149	62,333
ESTIMATED UNASSIGNED FUND BALANCE 06/30/21	10,943,029	14,501,187
TOTAL REVENUES AND BALANCES	65,511,382	66,986,703

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**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2021-2022
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

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2021-2022
APPROPRIATIONS**

LOCAL AND STATE PROJECTS:	PROJECT	2020-21 AS AMENDED 6/30/21	2021-22 PROPOSED BUDGET
SE FI Behavioral	1202	23,158	0
Reading Allocation	1203	369,330	367,452
SAI Summer School	1204	24,663	0
Community Educ Fee Supp	1205	5,000	5,000
Teacher of the Year	1206	64,656	0
Vocational Replacement Equipment	1207	5,000	5,000
Industry Certification Program	1208	159,124	161,391
Project 10	1209	1,700	0
Drug Testing	1210	11,500	10,000
Dual Enrollment	1212	160,000	150,000
Teacher Salary Increase Allocation	1213	1,095,146	0
YMHAT	1214	8,441	0
DJJ Supplement-FEFP	1215	67,936	115,496
Differentiated Pay Supplement	1217	200,000	200,000
Chromebook R&M	1218	34,098	0
Mini Grants	1220	3,545	0
Instructional Staff Training	1222	8,000	8,000
Special Needs	1223	150,200	150,000
CPI Training	1224	4,750	0
Virtual Education - District	1225	75,000	0
McKay	1226	0	250,000
Family Empowerment	1227	0	450,000
ESE Applications	1229	10,783	11,103
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

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2021-2022
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-SAI	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
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

**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

07/19/21

**OKEECHOBEE COUNTY SCHOOL BOARD
CAPITAL PROJECTS BUDGET 2021-22
APPROPRIATIONS**

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
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

**OKEECHOBEE COUNTY SCHOOL BOARD
CAPITAL PROJECTS BUDGET 2021-22
APPROPRIATIONS**

PROJECT	DESCRIPTION	AMOUNT
3253	Transfer to General Fnd-Property/Casualty 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
07/19/21	APPROPRIATIONS, RESERVES AND FUND BALANCE	8,733,844

**OKEECHOBEE COUNTY SCHOOL BOARD
FOOD SERVICE BUDGET 2021-22
REVENUE**

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
 7/19/2021		

**OKEECHOBEE COUNTY SCHOOL BOARD
FOOD SERVICE BUDGET 2021-22
APPROPRIATIONS**

			2020-21	2021-22
		FUNCTION OBJECT	BUDGET AS AMENDED	PROPOSED BUDGET
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

**OKEECHOBEE COUNTY SCHOOL BOARD
FOOD SERVICE BUDGET 2021-22
APPROPRIATIONS**

**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 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 7/21/2021		4,400,465	4,894,778

**OKEECHOBEE COUNTY SCHOOL BOARD
FEDERAL PROGRAMS BUDGET 2021-22**

REVENUE & APPROPRIATIONS:			2020-21	2021-22
REVENUE	PROJECT	PROJECT DESCRIPTION	BUDGET AS AMENDED	PROPOSED 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
3290	4201	Title III - English Language 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

07/19/21

**OKEECHOBEE COUNTY SCHOOL BOARD
FEDERAL PROGRAMS BUDGET - ESSER 2021-22**

REVENUE & APPROPRIATIONS:

REVENUE	PROJECT	PROJECT DESCRIPTION	2020-21 BUDGET AS AMENDED	2021-22 PROPOSED BUDGET
3271	4190	CARES - Education Stabilization	1,672,481	0
3272	4191	CTE - Education Stabilization	65,182	0
3273	4192	Rising K - Education Stabilization	74,800	0
3271	4193	GEER - Education Stabilization	154,372	0
3271	4194	GEER - Cleaning	115,560	0
3271	4195	Data Informed Supports	63,000	0
3271	4196	Best Reading Curriculum	47,265	0
3271	4197	K-12 Civic Literacy Booklist	15,408	0
3271	4198	Instructional Continuity Plan	28,844	0
			564,431	0
3271	4290	ESSER II	0	5,897,394
3271	4291	Non-enrollment	0	332,247
3271	4292	Academic Assistance	0	1,661,237
3271	4293	Technology	0	415,309
			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

07/22/21