



SCHOOL DISTRICT OF OKEECHOBEE COUNTY

ANNUAL BUDGET
2018-2019

**OKEECHOBEE COUNTY SCHOOL BOARD
INFORMATIONAL DATA FOR 2018-2019 BUDGET**

	Budget 2017-18	Budget 2018-19	Variance
Certified County Tax Roll			
96%	\$1,883,689,939	\$2,098,620,428	\$214,930,489
	\$1,808,342,341	\$2,014,675,611	\$206,333,270
Tax Millage:			
Required Local Effort	4.358	4.111	(0.247)
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	5.106	4.859	(0.247)
Capital Improvement Effort	1.500	1.500	0.000
Total Millage:	6.606	6.359	(0.247)
Millage Increase/(Decrease)	(0.246)	(0.247)	(0.001)
Estimated Tax Receipts:			
Required Local Effort 4.111	7,880,756	8,282,331	401,575
Disc. Local Effort 0.748	1,352,640	1,506,977	154,337
Additional Discretionary Effort	0	0	0
Super-Majority Millage 0.250	0	0	0
Operating Fund Tax Receipts	9,233,396	9,789,308	555,912
Capital Improvement 1.500	2,712,514	3,022,013	309,499
Total Estimated Tax Receipts	11,945,910	12,811,321	865,411
Estimated FEFP Funds Expected	31,503,038	30,642,140	(860,898)
Full-Time Equivalent Students:			
Estimated Students	6,523.21	6,353.68	(169.53)
Estimated Weighted FTE	6,900.30	6,711.47	(188.83)
Base Student Allocation	4,203.95	4,204.42	0.47
District Cost Differential	0.9765	0.9769	0.0004
Proposed Budget Totals:			
Operating General Fund	55,409,343	54,819,416	(589,927)
Debt Service Funds	192,537	39,482	(153,055)
Capital Projects Funds	5,210,350	6,432,086	1,221,736
Food Services Fund	4,096,201	4,314,692	218,491
Federal Programs Fund	6,183,194	6,511,066	327,872
TOTAL BUDGET	\$71,091,625	\$72,116,742	\$1,025,117
09/05/18			

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2018-2019
REVENUE**

	2017-18 AS AMENDED 6/30/18	2018-19 PROPOSED BUDGET
REVENUE SOURCES:		
FEDERAL THROUGH STATE:		
3191 R.O.T.C.	58,000	58,000
3202 Medicaid	375,000	375,000
3280 Federal Thru Local	169,978	169,377
TOTAL FEDERAL THROUGH STATE	602,978	602,377
STATE FEFP-LOTTERY-CATEGORICAL		
3310 FL Educ Finance Program	19,463,208	19,283,676
Declining Enrollment	95,548	36,448
Sparsity Supplement	601,260	616,429
Safe Schools	188,561	573,333
Mental Health	0	239,890
0.748 Millage Compression	1,777,440	1,798,091
Supplemental Academic Instruction (SA	2,075,709	2,061,910
Reading Allocation	375,402	371,871
ESE Guarantee	2,895,208	2,893,222
DJJ Supplement	239,829	240,289
Instructional Materials	527,165	519,552
Transportation	1,491,513	1,562,681
Teacher Supply	105,629	122,287
Virtual Education	11,339	17,662
Digital Classrooms Allocation	599,408	579,359
TOTAL FEFP FUNDS	30,447,219	30,916,700
3361 FL Sch Recog.-Lottery Enhancement	111,838	111,838
3344 Educational Enhancement - Lottery	10,936	10,769
Categorical Programs:		
3355 Class-Size Reduction	6,566,869	6,515,634
TOTAL FEFP-LOTTERY-CATEGORIC,	37,136,862	37,554,941
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	30,000	30,000
3371 VPK	125,000	125,000
3390 Misc. State Grants	377,402	353,936
TOTAL-STATE FUNDS	37,896,514	38,291,127

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2018-2019
REVENUE**

REVENUE SOURCES:	2017-18 AS AMENDED 6/30/18	2018-19 PROPOSED BUDGET
LOCAL REVENUES:		
3411 Required Local Effort 4.111	7,880,756	8,282,331
3411 Discretionary Local Effort 0.748	1,352,640	1,506,977
3423 Delinquent Taxes-Prior Year	100,000	100,000
3425 Facility Rental	33,000	33,000
3430 Interest Income	50,000	100,000
3471 Preschool Program Fees	75,000	78,500
3473 Extended Day Care	165,000	165,000
3490 Miscellaneous Local Grants & Revenue:	1,041,933	268,808
3491 Special Bus Trips	60,000	75,000
3494 Receipt of Federal Indirect Cost Rate	275,000	275,000
3495 Certification	6,000	7,000
3498 Lost/Damaged Textbooks	500	500
TOTAL LOCAL FUNDS	11,039,829	10,892,116
TOTAL ALL REVENUE	49,539,321	49,785,620
NON-REVENUE SOURCES:		
3630 Transfers from Capital	600,000	600,000
3730 Sale of Fixed Assets	10,000	10,000
3740 Ins Loss Recoveries	1,000	1,000
TOTAL NON-REVENUE SOURCES	611,000	611,000
TOTAL ALL SOURCES	50,150,321	50,396,620
RESERVE FOR CATEGORICALS	462,008	360,298
RESERVE FOR ENCUMBRANCES	96,314	113,440
ESTIMATED UNASSIGNED FUND BALANCE	4,257,818	3,949,058
TOTAL REVENUES AND BALANCES	54,966,461	54,819,416

09/05/18

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2018-2019
APPROPRIATIONS**

COST CENTER		WFTE	POSITIONS	2017-18	2018-19
				AS AMENDED 6/30/18	PROPOSED BUDGET
0031	Central Elementary	623.18	45.20	2,893,576	2,776,651
0101	Okeechobee High/Freshman Campus	2160.32	127.48	7,768,335	8,200,694
0102	Career/Tech	0.00	0.10	5,258	5,593
0112	South Elementary	556.49	48.20	2,710,579	2,866,548
0113	Okeechobee Achievement Academy	99.22	18.00	897,747	909,836
0121	Yearling Middle School	727.57	58.30	3,282,405	3,549,655
0161	North Elementary	691.46	52.20	3,130,645	3,251,729
0171	Everglades Elementary	691.00	50.20	3,354,199	3,029,790
0181	Seminole Elementary	645.37	52.20	3,193,014	3,034,021
0201	Osceola Middle School	725.94	59.10	3,450,705	3,635,764
8017	Okeechobee Intensive Halfway House	35.77	0.00	141,215	139,562
9000	District Office	0.00	21.05	2,687,363	2,138,070
9001	Grants and Special Programs	0.00	0.22	16,291	17,560
9002	Maintenance	0.00	11.50	1,161,476	1,142,894
9003	Transportation	0.00	63.00	2,722,445	2,864,900
9004	TAP Program	0.21	1.14	66,017	55,587
9010	Instructional Services	0.00	2.00	174,479	186,031
9014	Informational Technology	0.00	7.18	547,442	947,101
9015	Operations/Facilities	0.00	1.50	130,843	132,350
9019	K-12 Accountability/Assessment	0.00	1.10	170,747	173,442
9020	Student Services	0.00	1.90	154,391	145,166
9101	Tantie Juvenile Facility	122.25	0.00	468,750	477,012
9102	Exceptional Student Education	0.00	5.24	1,416,014	447,492
9106	Cypress Juvenile Facility	39.72	0.00	166,824	154,978
Cost Center Totals		7,118.50	626.81	40,710,761	40,282,426

LOCAL AND STATE PROJECTS:

LOCAL AND STATE PROJECTS:		PROJECT		
Professional Development	1901	5,900	1,000	
SE FI Behavioral	1902	156,042	157,331	
Reading Allocation	1903	375,402	371,871	
SAI Summer School	1904	100,000	100,000	
Community Educ Fee Supp	1905	5,000	5,000	
Vocational Replacement Equipment	1907	5,000	5,000	
Industry Certification Program	1908	221,268	221,383	
Drug Testing	1910	7,500	7,500	
K-12 Math and Science Training	1911	4,414	0	
Dual Enrollment	1912	176,000	162,500	
Best and Brightest	1913	369,410	396,650	
SEDNET	1914	12,046	12,046	
DJJ Supplement-FEFP	1915	239,829	240,283	
Sparsity Supplement	1916	601,260	0	
Differentiated Pay Supplement	1917	180,000	185,000	

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2018-2019
APPROPRIATIONS**

LOCAL AND STATE PROJECTS:	PROJECT	2017-18 AS AMENDED 6/30/18	2018-19 PROPOSED BUDGET
Chromebook R&M	1918	34,382	0
Saturday School	1920	5,000	0
Instructional Staff Training	1922	8,000	8,000
Special Needs	1923	250,000	50,000
Virtual Education	1924	11,339	17,662
Virtual Education - District	1925	175,000	175,000
McKay	1926	10,866	300,000
ESE Applications	1929	11,148	11,158
Instructional Materials-Textbook	1930	449,647	442,824
Instructional Media	1931	28,142	27,773
Science Lab Materials	1932	7,692	7,591
Terminal Leave Payments	1933	400,000	300,000
Certification	1934	4,000	3,500
District Expenses-Recruitment	1936	25,000	25,000
ESOL Training	1937	20,000	10,000
Dual Enrollment Textbooks	1938	30,536	30,206
Reading Endorsement	1939	4,000	4,000
OMS Facility Usage	1940	2,000	2,000
Fingerprint Services/Drug Testing	1942	32,000	25,000
Heartland Regional Science Fair	1946	16,400	3,000
Okeechobee Science Fair	1947	4,000	2,000
PERT Testing	1948	2,500	2,500
Teachers Classroom Supply Assistance	1949	105,629	122,287
VPK Wraparound	1950	81,429	77,897
VPK	1951	157,191	157,323
Putting Students First	1952	10,000	5,000
Extended Day Care	1953	127,500	111,674
Day Care School Supplement	1954	12,000	8,000
AVID - District	1959	61,680	40,022
FL School Recognition Program	1960	111,838	111,838
Shared Services	1961	56,681	56,680
ESE Guarantee	1963	2,895,208	2,893,222
Positive Empowerment Prog	1964	16,500	17,000
Community Ed. Park Maint.	1965	150,000	150,000
Supplemental Academic Instruction-SAI	1966	1,484,586	1,793,910
DJJ Discretionary Local Effort	1967	97,748	101,302
Medicaid Services	1968	300,000	300,000
Medicaid Direct Services	1969	82,605	85,517
Medicaid Administrative Claims	1970	500	0
Extended Day - SAI	1971	491,123	168,000

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2018-2019
APPROPRIATIONS**

LOCAL AND STATE PROJECTS:	PROJECT	2017-18 AS AMENDED 6/30/18	2018-19 PROPOSED BUDGET
Student Wellness	1973	0	0
Employee Wellness	1974	5,663	0
Camp IT	1975	2,000	0
Digital Classrooms Allocation	1977	599,408	579,359
School Site Lawn Maintenance	1979	90,000	115,000
School Health Services	1986	296,000	297,000
District Instructional Leadership Grant	1987	19,803	0
Wellness Clinic	1989	315,600	305,000
Wellness Incentive	1990	10,000	0
Advanced Placement	1991	59,364	59,145
School Improvement	1992	10,936	10,769
Drivers Ed	1993	46,000	46,000
Accreditation	1994	12,000	0
Mental Health	1996	0	239,890
Safe Schools	1997	188,561	573,333
Hurricane Irma	1998	80,000	0
School Internal Fund Activity	1999	12,500	0
LOCAL AND STATE PROJECTS		11,981,624	11,737,946
COST CENTERS		40,710,761	40,282,426
TOTAL APPROPRIATIONS		52,692,385	52,020,372
PROJECTS & CATEGORICALS FORWARD		462,008	360,298
ENCUMBRANCES FORWARD		96,314	113,440
ESTIMATED ENDING FUND BALANCE 06/30/19		1,737,873	2,325,306
TOTAL APPROPRIATIONS & BALANCES		54,988,580	54,819,416
TOTAL REVENUES		54,988,580	54,819,416

*Estimated ending fund balance equals 5% of budgeted revenues

**OKEECHOBEE COUNTY SCHOOL BOARD
DEBT SERVICE BUDGET 2018-19
REVENUE**

REVENUE SOURCES:	2017-18 BUDGET AS AMENDED	2018-19 PROPOSED BUDGET
REV FUND 210 SBE BONDS		
3322 CO & DS Withheld for Bonds	186,800	37,170
3326 Bond Interest	200	200
3715 Proceeds of Refund of Bonds	0	0
3792 Premium on Refund Bonds	0	0
Total Revenue	187,000	37,370
2750 Beginning Fund Balance	5,537	2,112
FUND 210 FUND BALANCE	192,537	39,482

09/05/18

**OKEECHOBEE COUNTY SCHOOL BOARD
DEBT SERVICE BUDGET 2018-19
APPROPRIATIONS**

	2017-18 BUDGET AS AMENDED	2018-19 PROPOSED BUDGET
FUND 210 SBE BONDS		
710 Principal (SBE 2009A Series E Bonds)	0	0
720 Interest (SBE 2009A Series E Bonds)	0	0
710 Principal (SBE 2005-B Bonds)	0	0
720 Interest (SBE 2005-B Bonds)	0	0
710 Principal (SBE 2014B Bonds)	180,000	35,000
720 Interest (SBE 2014B Bonds)	6,920	2,170
730 Dues and Fees	275	275
761 Discount/Pymt to Bond Escrow Agent	0	0
Total Appropriations	187,195	37,445
2750 Ending Fund Balance	5,342	2,037
FUND 210 FUND BALANCE	192,537	39,482

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OKEECHOBEE COUNTY SCHOOL BOARD
 CAPITAL PROJECTS BUDGET 2018-19
 REVENUE

FUND	REV	REVENUE SOURCES:	2017-18 BUDGET AS AMENDED	2018-19 PROPOSED BUDGET
	3300	STATE:		
340	3391	PECO Maintenance	135,683	100,000
360	3321	CO & DS Distributed To Counties	40,000	40,000
360	3325	CO & DS Interest Distribution	1,000	1,000
391	3399	Fuel Tax Refund	16,000	16,000
		LOCAL:		
370	3413	1.50 Mil Capital Improvement Tax	2,712,514	3,022,013
370	3430	Interest	2,000	2,000
		TOTAL ESTIMATED REVENUE:	2,907,197	3,181,013
		FUND BALANCE FORWARD-ALL FUNDS	1,549,291	1,098,603
		RESERVE FOR ENCUMBRANCES	872,401	2,152,470
		TOTAL BUDGET ALL FUNDS	5,328,888	6,432,086

09/05/18

**OKEECHOBEE COUNTY SCHOOL BOARD
CAPITAL PROJECTS BUDGET 2018-19
APPROPRIATIONS**

PROJECT	DESCRIPTION	AMOUNT
3901	School Buses (2)	211,000
3902	Computer Hardware	75,000
3903	CES Insulation	40,000
3904	Districtwide Phones/VOIP	30,000
3905	District Office Window/Door Replacement	450,000
3906	Districtwide Asphalt	25,000
3907	Districtwide Data/Electric	30,000
3908	Districtwide Facility Study	50,000
3909	Districtwide Flooring & Carpet	50,000
3910	Districtwide Furniture/Equipment	97,600
3911	Districtwide HVAC	150,000
3912	Districtwide Paint	50,000
3913	Districtwide Roofing	850,000
3914	Districtwide SREF	300,000
3915	Districtwide Tree Trimming	30,000
3916	EES Insulation	40,000
3917	Maintenance Truck	32,000
3918	NES HVAC AHU	30,000
3919	NES Insulation	40,000
3920	OHS Shade Structures	75,000
3921	OHS Drainage	100,000
3922	OHS Gym Floor	30,000
3923	OHS South Entrance Paving	50,000
3924	OHS Traffic Pattern Change	50,000
3925	OMS Kitchen Generator	38,000
3926	School Safety/Hardening	50,000
3953	Transfer to General Fnd-Property/Casualty Insurance	250,000
3953	Transfer to General - Maintenance	350,000
3954	District Wide Contingency	523,565
	TOTAL APPROPRIATIONS	4,097,165
	Restricted Fund Balance	182,450
	RESERVE FOR ENCUMBRANCES	2,152,470
TOTAL	APPROPRIATIONS, RESERVES AND FUND BALANCE	6,432,086

09/05/18

**OKEECHOBEE COUNTY SCHOOL BOARD
FOOD SERVICE BUDGET 2018-19
REVENUE**

REVENUE SOURCES:	2017-18 BUDGET AS AMENDED	2018-19 PROPOSED BUDGET
REV FEDERAL THRU STATE:		
3261 Sch Lunch Reimb	2,389,853	2,618,976
3262 Sch Breakfast Reimb	812,302	867,458
3263 After School Snack Reimb	131,983	91,633
3265 USDA Donated Commodities	257,223	262,357
3267 Summer Food Serv Prog 9447/944	99,238	87,839
3299 Other Food Service	77,591	0
TOTAL FED THRU STATE	3,768,190	3,928,263
REV STATE:		
3337 Breakfast supplement	24,636	23,488
3338 State Supplement	29,016	27,711
TOTAL STATE	53,652	51,199
REV LOCAL:		
3430 Interest	0	0
3450 Food Service	333,000	188,887
3610 Transfers from General Fund	4,887	0
TOTAL LOCAL	337,887	188,887
TOTAL FOOD SERVICE REVENUE	4,159,729	4,168,349
2720 Reserve for Encumbrance	0	0
2769 Beginning Fund Balance	188	146,343
TOTAL FOOD SERVICE	4,096,201	4,314,692

9/5/2018

**OKEECHOBEE COUNTY SCHOOL BOARD
FOOD SERVICE BUDGET 2018-19
APPROPRIATIONS**

			2017-18	2018-19
		FUNCTION OBJECT	BUDGET AS AMENDED	PROPOSED BUDGET
FOOD SERVICES		7600		
Supervisor	1.0	110		
Managers	11.0	110	396,386	406,826
Bookkeeper/Secretary	2.0	160		
Asst. Manager	9.0	160		
Food Svc Worker	40.0	160	747,112	676,011
Retirement		210	92,830	94,103
FICA/Med		220	87,489	82,841
Group Insurance		230	326,478	329,000
Workers' Compensation		240	53,923	56,853
Umemployment Compensation		250	2,423	0
Professional Services		310	0	13,000
Travel		330	4,564	3,500
Repairs & Maint		350	75,000	65,000
Rentals		360	10,060	10,360
Communications		370	480	480
Telephone		371	2,180	2,180
Refuse Disposal		381	22,000	22,000
Other Purchased Svcs		390	24,000	7,900
Gasoline		450	600	600
Supplies		510	118,066	130,000
Food		570	1,610,000	1,412,000
Commodities		580	257,223	262,357
Cap-Furn, Fix, Equip		641	85,341	12,500
Non-Cap, Furn, Fix, Equip		642	1,500	1,500
Cap-Computer Hardware		643	8,000	10,975
Non-Cap, Computer Hardware		644	1,500	1,500
Dues & Fees		730	8,500	6,410
Other Personal Svcs		750	30,337	34,000
Indirect Costs		790	97,000	100,000
TOTAL SCHOOL FOOD SERVICE	63.0		4,062,992	3,741,896

**OKEECHOBEE COUNTY SCHOOL BOARD
FOOD SERVICE BUDGET 2018-19
APPROPRIATIONS**

	FUNCTION OBJECT	2017-18 BUDGET AS AMENDED	2018-19 PROPOSED BUDGET
FOOD SERVICE SUMMER PROGRAM			
PROJECT 9448			
Salary	160	26,772	27,132
Retirement	210	2,121	2,149
FICA/Med	220	2,045	2,057
Worker's Comp	240	1,538	1,981
Travel	330	500	400
Other Purchased Services	390	850	850
Gasoline	450	60	120
Supplies	510	6,950	4,850
Food	570	58,402	48,300
TOTAL SUMMER PROGRAM		99,238	87,839
TOTAL APPROPRIATIONS		4,162,230	3,829,735
RESERVE FOR ENCUMBRANCES		0	0
RESTRICTED ENDING FUND BALANCE		11,918	484,957
TOTAL FOOD SERVICE BUDGET		4,174,147	4,314,692
9/5/2018			

**OKEECHOBEE COUNTY SCHOOL BOARD
FEDERAL PROGRAMS BUDGET 2018-19**

REVENUE & APPROPRIATIONS:			2017-18	2018-19
REVENUE PROJECT	PROJECT DESCRIPTION		PROPOSED BUDGET	PROPOSED BUDGET
3199	4988	Indian Tutorial	7,389	0
3201	4981	Carl Perkins - Secondary	78,625	75,302
3201	4983	Carl Perkins - CTE - DJJ	58,725	64,170
3201	4985	Carl Perkins - Rural and Sparsley	69,629	70,927
3226	4921	Title II - Teacher Training	317,938	247,174
3230	4942	IDEA Part B - Preschool	104,910	100,997
3230	4949	IDEA Part B	1,942,609	1,890,994
3240	4902	Title I - Delinquent at Risk	153,191	107,081
3240	4917	Title I - Migrant	705,872	696,747
3240	4931	Title I - School Wide	2,476,150	2,329,754
3240	4945	Title I - Sig4	459,272	459,272
3290	4955	Title VI - Rural/Low Income	106,058	91,267
3290	4901	Title III - English Language Acquisition	141,063	123,783
3290	4950	Title IV - Part A Student Support	56,063	144,327
		PROJECTS	6,677,495	6,401,795
		ENCUMBRANCE	46,440	8,187
		RESERVE FOR CARRY-OVER PROJECT	263,343	101,084
		TOTAL	6,987,278	6,511,066

09/05/18