



OKEECHOBEE COUNTY SCHOOL BOARD

ANNUAL BUDGET
2020-2021

**OKEECHOBEE COUNTY SCHOOL BOARD
INFORMATIONAL DATA FOR 2020-2021 BUDGET**

	Budget 2019-20	Budget 2020-21	Variance
Certified County Tax Roll	\$2,317,904,998	\$3,402,883,204	\$1,084,978,206
96%	\$2,225,188,798	\$3,266,767,876	\$1,041,579,078
Tax Millage:			
Required Local Effort	3.839	3.672	(0.167)
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	4.587	4.420	(0.167)
Capital Improvement Effort	1.500	1.500	0.000
Total Millage:	6.087	5.920	(0.167)
Millage Increase/(Decrease)	(0.272)	(0.167)	0.105
Estimated Tax Receipts:			
Required Local Effort 3.672	8,542,500	11,995,572	3,453,072
Disc. Local Effort 0.748	1,664,441	2,443,542	779,101
Additional Discretionary Effort	0	0	0
Super-Majority Millage 0.250	0	0	0
Operating Fund Tax Receipts	10,206,941	14,439,114	4,232,173
Capital Improvement 1.500	3,337,783	4,900,152	1,562,369
Total Estimated Tax Receipts	13,544,724	19,339,266	5,794,542
Estimated FEFP Funds Expected	32,173,917	30,504,892	(1,669,025)
Full-Time Equivalent Students:			
Estimated Students	6,450.11	6,673.41	223.30
Estimated Weighted FTE	6,851.27	7,135.57	284.30
Base Student Allocation	4,279.49	4,319.49	40.00
District Cost Differential	0.9781	0.9787	0.0006
Proposed Budget Totals:			
Operating General Fund	58,695,948	66,223,953	7,528,005
Debt Service Funds	21,551	0	(21,551)
Capital Projects Funds	7,313,875	9,755,627	2,441,752
Food Services Fund	5,381,847	4,217,723	(1,164,124)
Federal Programs Fund	6,387,439	6,530,423	142,984
CARES Grant Fund	0.00	1,966,447	1,966,447
TOTAL BUDGET	\$77,800,660	\$88,694,173	\$10,893,513
08/25/20			

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2020-2021
REVENUE**

	2019-20 AS AMENDED 6/30/20	2020-21 PROPOSED BUDGET
REVENUE SOURCES:		
FEDERAL DIRECT:		
3191 R.O.T.C.	58,000	65,000
FEDERAL THROUGH STATE:		
3202 Medicaid	375,000	275,000
3280 Federal Thru Local	209,333	23,158
TOTAL FEDERAL THROUGH STATE	584,333	298,158
STATE FEFP-LOTTERY-CATEGORICAL		
3310 FL Educ Finance Program	20,294,955	18,169,942
Sparsity Supplement	622,702	656,365
Safe Schools	632,515	619,504
Mental Health	257,764	316,912
0.748 Millage Compression	1,973,551	1,432,247
Supplemental Academic Instruction (SA	2,112,197	2,136,007
Reading Allocation	379,986	381,099
ESE Guarantee	2,957,637	3,002,444
DJJ Supplement	318,780	327,125
Instructional Materials	564,172	555,251
Transportation	1,545,062	1,562,314
Teacher Supply	124,258	126,692
Digital Classrooms Allocation	254,377	101,638
Funding Compression and Hold Harmle	0	22,206
Best and Brightest	694,065	0
Teacher Salary Increase Allocation	0	1,095,146
TOTAL FEFP FUNDS	32,732,021	30,504,892
3361 FL Sch Recog.-Lottery Enhancement	72,225	0
3344 Educational Enhancement - Lottery	6,359	0
Categorical Programs:		
3355 Class-Size Reduction	6,787,024	6,875,212
TOTAL FEFP-LOTTERY-CATEGORICAL	39,597,629	37,380,104
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	8,710	0
3390 Misc. State Grants	33,488	5,000
TOTAL-STATE FUNDS	40,125,077	37,870,354

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2020-2021
REVENUE**

REVENUE SOURCES:	2019-20 AS AMENDED 6/30/20	2020-21 PROPOSED BUDGET
LOCAL REVENUES:		
3411 Required Local Effort	8,542,500	11,995,572
3411 Discretionary Local Effort	1,664,441	2,443,542
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 & Revenue	460,976	317,600
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	11,548,417	15,637,214
TOTAL ALL REVENUE	52,315,827	53,805,726
NON-REVENUE SOURCES:		
3630 Transfers from Capital	600,000	600,000
TOTAL NON-REVENUE SOURCES	600,000	600,000
TOTAL ALL SOURCES	52,915,827	54,470,726
RESERVE FOR CATEGORICALS	649,331	785,049
RESERVE FOR ENCUMBRANCES	18,418	25,149
ESTIMATED UNASSIGNED FUND BALANCE	6,075,473	10,943,029
TOTAL REVENUES AND BALANCES	59,659,049	66,223,953

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**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2020-2021
APPROPRIATIONS**

COST CENTER		WFTE	POSITIONS	2019-20 AS AMENDED 6/30/20	2020-21 PROPOSED BUDGET
0031	Central Elementary	648.01	47.20	2,711,486	2,883,454
0101	Okeechobee High/Freshman Campus	1720.14	128.92	8,172,013	8,638,423
0102	Career/Tech	0.00	0.10	5,779	5,182
0112	South Elementary	664.13	56.20	3,062,522	3,467,143
0113	Okeechobee Achievement Academy	132.20	19.50	978,683	1,007,074
0121	Yearling Middle School	777.48	57.65	3,600,276	3,672,140
0161	North Elementary	728.90	51.03	2,973,645	3,271,479
0171	Everglades Elementary	766.50	53.20	3,174,743	3,392,079
0181	Seminole Elementary	583.55	46.45	2,779,907	2,840,799
0201	Osceola Middle School	753.43	60.45	3,733,429	3,902,555
6911	Okeechobee Youth Treatment Center	82.18	5.91	359,293	396,623
6916	Okeechobee Youth Corrections Center	46.37	5.91	356,967	395,972
8017	Okeechobee Intensive Halfway House	29.82	0.00	139,285	125,790
9000	District Office	0.00	22.45	2,403,280	2,631,585
9001	Grants and Special Programs	0.00	0.22	20,348	16,828
9002	Maintenance	0.00	11.50	1,182,017	1,162,511
9003	Transportation	0.00	63.00	3,106,965	3,070,160
9004	TAP Program	3.51	1.14	62,998	54,397
9010	Instructional Services	0.00	2.00	180,127	186,459
9014	Informational Technology	0.00	7.98	974,985	1,080,501
9015	Operations/Facilities	0.00	1.50	135,801	137,445
9019	K-12 Accountability/Assessment	0.00	1.10	184,094	184,635
9020	Student Services	0.00	1.90	153,263	169,970
9101	Tantie Juvenile Facility	76.42	0.00	332,755	327,458
9102	Exceptional Student Education	0.00	4.24	458,144	413,177
9106	Cypress Juvenile Facility	36.88	0.00	150,015	148,000
Cost Center Totals		7,049.52	649.55	41,392,820	43,581,839

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2020-2021
APPROPRIATIONS**

LOCAL AND STATE PROJECTS:	PROJECT	2019-20 AS AMENDED 6/30/20	2020-21 PROPOSED BUDGET
SE FI Behavioral	1102	185,579	23,158
Reading Allocation	1103	379,986	216,099
SAI Summer School	1104	99,000	100,000
Community Educ Fee Supp	1105	5,000	5,000
Vocational Replacement Equipment	1107	5,000	5,000
Industry Certification Program	1108	197,233	199,199
Drug Testing	1110	11,500	11,500
Dual Enrollment	1112	162,500	160,000
Teacher Salary Increase Allocation	1113	0	1,095,146
Best and Brightest	1113	694,065	0
Best and Brightest Benefits (District paid)	1113	56,262	0
YMHAT	1114	8,710	0
DJJ Supplement-FEFP	1115	193,476	181,409
Differentiated Pay Supplement	1117	207,000	200,000
Chromebook R&M	1118	38,840	0
Sednet	1119	23,754	0
Instructional Staff Training	1122	8,000	8,000
Special Needs	1123	108,379	150,000
Virtual Education - District	1125	175,000	75,000
McKay	1126	0	225,000
Family Empowerment	1127	0	150,000
ESE Applications	1129	11,161	11,286
Instructional Materials-Textbook	1130	490,371	482,271
Instructional Materials - DJJ	1130.1	54,222	0
Instructional Media	1131	30,211	29,688
Instructional Media - DJJ	1131.1	543	0
Science Lab Materials	1132	8,258	8,115
Science Lab Materials - DJJ	1132.1	2,110	0
Terminal Leave Payments	1133	300,000	300,000
Certification	1134	3,500	6,000
Equip'd Stipends	1135	25,156	0
District Expenses-Recruitment	1136	25,000	25,000
ESOL Training	1137	12,936	20,000
Dual Enrollment Textbooks	1138	24,171	23,891
Reading Endorsement	1139	50,000	50,000
OMS Facility Usage	1140	2,285	2,000
Fingerprint Services/Drug Testing	1142	34,500	35,000
Heartland Regional Science Fair	1146	17,000	3,500
Okeechobee Science Fair	1147	1,000	1,000
PERT Testing	1148	2,500	2,500
Teachers Classroom Supply Assistance	1149	124,258	126,692
Teachers Classroom Supply Assistance - DJJ	1149.1	2,649	0
VPK Wraparound	1150	147,901	185,000
VPK	1151	324,499	280,000
Summer School Supplies	1152	5,000	5,000
Extended Day Care	1153	116,235	125,000
Day Care School Supplement	1154	10,000	10,000
AVID - District	1159	37,000	43,750
FL School Recognition Program	1160	72,225	0
Shared Services	1161	56,680	56,680
ESE Guarantee	1163	2,957,637	3,002,444

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2020-2021
APPROPRIATIONS**

		2019-20 AS AMENDED 6/30/20	2020-21 PROPOSED BUDGET
LOCAL AND STATE PROJECTS:	PROJECT		
Positive Empowerment Prog	1164	17,600	18,424
Community Ed. Park Maint.	1165	165,000	165,000
Supplemental Academic Instruction-SAI	1166	1,854,108	2,036,007
DJJ Discretionary Local Effort	1167	86,394	86,283
Medicaid Services	1168	300,000	200,000
Medicaid Direct Services	1169	90,000	75,000
Extended Day - Reading Allocation	1171	159,089	165,000
Digital Classrooms Allocation	1177	254,377	101,638
School Site Lawn Maintenance	1179	115,000	115,000
School Site Building Maintenance	1180	68,693	70,000
School Health Services	1186	315,000	325,000
District Instructional Leadership Grant	1187	19,552	0
Wellness Clinic	1189	300,000	300,000
Advanced Placement	1191	73,937	74,674
School Improvement	1192	6,359	0
School Improvement - DJJ	1192.1	129	0
Drivers Ed	1193	46,000	95,292
Mental Health	1196	257,764	316,912
Safe Schools	1197	632,515	619,504
Hurricane Dorian	1198	12,278	0
School Internal Fund Activity	1199	5,631	0
LOCAL AND STATE PROJECTS		12,287,718	12,403,062
COST CENTERS		41,392,820	43,581,839
TOTAL APPROPRIATIONS		53,680,538	55,984,901
PROJECTS & CATEGORICALS FORWARD		649,331	785,049
ENCUMBRANCES FORWARD		18,418	25,149
ESTIMATED ENDING FUND BALANCE 06/30/21		5,310,762	9,428,854
TOTAL APPROPRIATIONS & BALANCES		59,659,049	66,223,953
TOTAL REVENUES		59,659,049	66,223,953

**OKEECHOBEE COUNTY SCHOOL BOARD
DEBT SERVICE BUDGET 2020-21
REVENUE**

REVENUE SOURCES:		2019-20 BUDGET AS AMENDED	2020-21 PROPOSED BUDGET
REV	FUND 210 SBE BONDS		
3322	CO & DS Withheld for Bonds	21,060	0
3326	Bond Interest	200	0
	Total Revenue	21,260	0
2750	Beginning Fund Balance	291	0
	FUND 210 FUND BALANCE	21,551	0

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**OKEECHOBEE COUNTY SCHOOL BOARD
DEBT SERVICE BUDGET 2020-21
APPROPRIATIONS**

	2019-20 BUDGET AS AMENDED	2020-21 PROPOSED BUDGET
FUND 210 SBE BONDS		
710 Principal (SBE 2014B Bonds)	21,000	0
720 Interest (SBE 2014B Bonds)	420	0
730 Dues and Fees	131	0
761 Discount/Pymt to Bond Escrow Agen	0	0
Total Appropriations	21,551	0
2750 Ending Fund Balance	0	0
FUND 210 FUND BALANCE	21,551	0

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**OKEECHOBEE COUNTY SCHOOL BOARD
CAPITAL PROJECTS BUDGET 2020-21
REVENUE**

FUND REV	REVENUE SOURCES:	2019-20 BUDGET AS AMENDED	2020-21 PROPOSED BUDGET
	STATE:		
360 3321	CO & DS Distributed To Counties	40,000	217,000
360 3325	CO & DS Interest Distribution	1,000	6,000
391 3399	Fuel Tax Refund	13,000	13,000
396 3399	Safety & Security	112,033	0
	LOCAL:		
370 3413	1.50 Mil Capital Improvement Tax	3,812,783	4,900,152
370 3430	Interest	50,000	50,000
391 3430	Interest	3,000	3,000
	TOTAL ESTIMATED REVENUE:	4,031,816	5,189,152
	FUND BALANCE FORWARD-ALL FUNDS	3,044,726	3,605,541
	RESERVE FOR ENCUMBRANCES	729,606	960,934
	TOTAL BUDGET ALL FUNDS	7,806,148	9,755,627

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**OKEECHOBEE COUNTY SCHOOL BOARD
CAPITAL PROJECTS BUDGET 2020-21
APPROPRIATIONS**

PROJECT	DESCRIPTION	AMOUNT
3003	District Office Front Entry Repair	60,000
3004	District Office Window/Door replacement	1,078,550
3008	Districtwide exterior brick-face waterproofing	25,000
3026	OHS Ag Grove Rehabilitation	30,000
3033	Special Facilities Funding Assessment	25,000
3039	District Office Board Room Expansion	120,000
3100	Computer Hardware	75,000
3101	Districtwide Asphalt	25,000
3102	Districtwide Data/Electric	25,000
3103	Districtwide Tree Trimming	30,000
3104	Districtwide Window/Door Replacement	265,000
3105	Buses (6)	690,000
3106	Districtwide SREF	250,000
3107	Districtwide Paint	50,000
3108	Districtwide Flooring	50,000
3109	Districtwide Furniture/Equip	80,000
3110	Districtwide HVAC	150,000
3112	Districtwide Roofing/Gutter Repair/Replacement	125,000
3113	Districtwide School Safety/Hardening/Cameras	175,000
3114	Districtwide Roofing Consultation/Thermal Inspection	25,000
3115	Districtwide Computer Hardware/Software	75,000
3116	Aerial lift (Narrow width) with Straddle platform	19,608
3117	Athletics AED's	7,850
3118	CES Main Office Renovation (ADA compliant)	225,000
3119	CES VOIP	16,000
3120	EES Carpet	100,000
3121	EES Chilled Water Line Insulation Replacement	45,000
3122	EES New Chiller	150,000
3123	NES Cabinet Repairs/Replacement	25,000
3124	NES Carpet	100,000
3125	NES Chilled Waterline Insulation Replacement	75,000
3126	NES Roof Replacement	600,000
3127	NES VOIP	16,000
3128	OAA VOIP	13,000
3129	OHS Ag Class (Bovine Skeletal ID Class) Roof Replacement	36,000
3130	OHS Ag Main Bldg Roof Replacement	73,000
3131	OHS Ag Storage Bldg Roof Replacement	14,000
3132	OHS Cafeteria Roof Replacement	217,000
3133	OHS Chiller Refurbishment	90,000
3134	OHS Drainage	100,000
3135	OHS Girls locker Room AHU	104,000
3136	OHS Guidance Bldg Roof Replacement	84,000
3137	OHS Traffic Pattern Change	150,000
3138	OHS Vocational Bldg Roof Replacement	205,000
3139	OHS VOIP	25,000
3140	OMS relamp to LED	82,000
3141	PTO Pump	4,200
3142	Satellite Bus Parking	277,596
3143	SEM Chilled Waterline Insulation Replacement	45,000
3144	SEM New Chiller	150,000
3145	SES VOIP	16,000
3146	Tractor with PTO, 4x4, Hyd loader, Bucket	39,000
3147	YMS Carpet/LVT	350,000
3148	YMS Guidance Office Renovation	100,000

**OKEECHOBEE COUNTY SCHOOL BOARD
CAPITAL PROJECTS BUDGET 2020-21
APPROPRIATIONS**

PROJECT	DESCRIPTION	AMOUNT
3149	YMS Main Office Renovation (ADA compliant)	230,000
3150	YMS VOIP	18,000
3151	White Fleet Van (1)	25,000
3152	COVID-19	100,000
3153	Transfer to General Fnd-Property/Casualty Insurance	250,000
3153	Transfer to General - Maintenance	350,000
3154	District Wide Contingency	592,126
	TOTAL APPROPRIATIONS	8,547,930
	Restricted Fund Balance	246,764
	RESERVE FOR ENCUMBRANCES	960,934
TOTAL	APPROPRIATIONS, RESERVES AND FUND BALANCE	9,755,627

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**OKEECHOBEE COUNTY SCHOOL BOARD
FOOD SERVICE BUDGET 2020-21
REVENUE**

REVENUE SOURCES:	2019-20 BUDGET AS AMENDED	2020-21 PROPOSED BUDGET
REV FEDERAL THRU STATE:		
3261 Sch Lunch Reimb	2,876,778	2,000,000
3262 Sch Breakfast Reimb	942,326	650,000
3263 After School Snack Reimb	37,642	30,000
3265 USDA Donated Commodities	271,661	262,357
3267 Summer Food Serv Prog 9440/9441	87,702	181,000
3299 Other Food Service	77,701	0
TOTAL FED THRU STATE	4,293,810	3,123,357
 REV STATE:		
3337 Breakfast supplement	25,500	23,488
3338 State Supplement	29,500	27,711
TOTAL STATE	55,000	51,199
 REV LOCAL:		
3450 Food Service	155,981	50,000
TOTAL LOCAL	155,981	50,000
 NON-REVENUE SOURCES		
3600 Transfers	1,656	0
TOTAL FOOD SERVICE REVENUE	4,506,447	3,224,556
 2769 Beginning Fund Balance	877,056	993,167
 TOTAL FOOD SERVICE	5,383,503	4,217,723

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**OKEECHOBEE COUNTY SCHOOL BOARD
FOOD SERVICE BUDGET 2020-21
APPROPRIATIONS**

		2019-20	2020-21
	FUNCTION	BUDGET AS	PROPOSED
	OBJECT	AMENDED	BUDGET
FOOD SERVICES	7600		
Supervisor	1.0 110	74,850	75,750
Managers	11.0 110	320,522	307,430
Bookkeeper/Secretary	2.0 160	64,142	66,066
Asst. Manager/Food Svc Worker	43.0 160	717,595	697,852
Retirement	210	101,749	92,415
FICA/Med	220	101,138	81,800
Group Insurance	230	344,851	495,000
Workers' Compensation	240	65,666	32,000
Travel	330	4,000	500
Repairs & Maint	350	86,000	65,000
Rentals	360	11,000	11,000
Communications	370	700	500
Telephone	371	2,200	2,200
Refuse Disposal	381	22,000	22,812
Other Purchased Svcs	390	10,450	14,000
Gasoline	450	650	800
Supplies	510	143,000	150,000
Food	570	1,425,000	1,200,000
Commodities	580	271,661	262,357
Cap-Furn,Fix,Equip	641	146,175	25,000
Cap-Computer Hardware	643	54,000	15,000
Non-Cap, Computer Hardware	644	10,000	5,000
Dues & Fees	730	7,400	7,600
Other Personal Svcs	750	46,997	55,000
Indirect Costs	790	220,000	220,000
TOTAL SCHOOL FOOD SERVICE	57.0	4,251,746	3,905,082
FOOD SERVICE SUMMER PROGRAM PROJECT 9440/9441			
Salary	160	23,892	57,000
Retirement	210	1,996	4,560
FICA/Med	220	1,828	4,446
Worker's Comp	240	1,255	2,850
Travel	330	530	5,600
Other Purchased Services	390	800	800
Gasoline	450	150	500
Supplies	510	5,000	10,000
Food	570	51,850	90,000
Commodities	580	400	800
TOTAL SUMMER PROGRAM		87,701	176,556
TOTAL APPROPRIATIONS		4,339,447	4,081,638
RESTRICTED ENDING FUND BALANCE		1,044,056	136,085
TOTAL FOOD SERVICE BUDGET		5,383,503	4,217,723

8/25/2020

**OKEECHOBEE COUNTY SCHOOL BOARD
FEDERAL PROGRAMS BUDGET 2020-21**

REVENUE & APPROPRIATIONS:			2019-20	2020-21
REVENUE	PROJECT	PROJECT DESCRIPTION	BUDGET AS AMENDED	PROPOSED BUDGET
3201	4181	Carl Perkins - Secondary	95,291	96,553
3201	4183	Carl Perkins - CTE - DJJ	127,579	0
3201	4185	Carl Perkins - Rural and Sparsley	72,502	0
3226	4121	Title II - Teacher Training	326,668	307,063
3230	4142	IDEA Part B - Preschool	105,436	111,642
3230	4149	IDEA Part B	2,020,315	1,902,086
3240	4102	Title I - Delinquent at Risk	126,606	290,306
3240	4103	Title I - Delinquent at Risk	122,318	0
3240	4117	Title I - Migrant	624,861	635,277
3240	4131	Title I - School Wide	2,279,768	2,449,766
3240	4145	Title I - Sig4	226,145	206,420
3290	4155	Title V - Rural/Low Income	114,162	146,990
3290	4101	Title III - English Language Acquisition	112,254	110,439
3290	4150	Title IV - Part A Student Support	151,580	155,175
		PROJECTS	6,505,485	6,411,717
		ENCUMBRANCE	0	5,573
		RESERVE FOR CARRY-OVER PROJECT	67,074	113,133
		TOTAL	6,572,559	6,530,423

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**OKEECHOBEE COUNTY SCHOOL BOARD
FEDERAL PROGRAMS BUDGET - CARES ACT 2020-21**

REVENUE & APPROPRIATIONS:			2019-20	2020-21
REVENUE	PROJECT	PROJECT DESCRIPTION	BUDGET AS AMENDED	PROPOSED BUDGET
3271	4190	CARES - Education Stabilization	0	1,672,093
3272	4191	CTE - Education Stabilization	0	65,182
3273	4192	Rising K - Education Stabilization	0	74,800
3271	4193	GEER - Education Stabilization	0	154,372
		TOTAL	0	1,966,447

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