



Annual Budget

2026-2027



Okeechobee
County Schools

**OKEECHOBEE COUNTY SCHOOL BOARD
INFORMATIONAL DATA FOR 2026-2027 BUDGET**

	Budget 2025-26	Budget 2026-27	Variance
Certified County Tax Roll	\$5,333,583,918	\$5,779,850,811	\$446,266,893
96%	\$5,120,240,561	\$5,548,656,779	\$428,416,218
Tax Millage:			
Required Local Effort	3.136	3.093	(0.043)
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	3.884	3.841	(0.043)
Capital Improvement Effort	1.500	1.500	0.000
Total Millage:	5.384	5.341	(0.043)
Millage Increase/(Decrease)	0.040	(0.043)	(0.083)
Estimated Tax Receipts:			
Required Local Effort	16,057,074	17,161,995	1,104,921
Disc. Local Effort 0.748	3,829,940	4,150,395	320,455
Additional Discretionary Effort	0	0	0
Super-Majority Millage 0.250	0	0	0
Operating Fund Tax Receipts	19,887,014	21,312,390	1,425,376
 Capital Improvement 1.500	 7,680,361	 8,322,985	 642,624
Total Estimated Tax Receipts	27,567,375	29,635,375	2,068,000
Estimated Net State FEFP Funds	31,780,538	31,168,737	(611,801)
Full-Time Equivalent Students:			
Estimated Students	6,262.32	6,257.61	(4.71)
 Estimated Weighted FTE	 6,515.98	 6,493.98	 (22.00)
Base Student Allocation	5,372.60	5,457.60	85.00
Small District Factor	1.0373	1.0373	0.0000
 Proposed Budget Totals:			
Operating General Fund	75,355,737	68,111,889	(7,243,848)
Capital Projects Funds	69,249,143	32,752,641	(36,496,502)
Food Services Fund	8,914,935	8,812,311	(102,624)
Federal Programs Fund	7,124,220	6,323,898	(800,322)
ESSER Grant Fund	1,349,150	0	(1,349,150)
TOTAL BUDGET	\$161,993,185	\$116,000,739	(\$45,992,446)
09/01/26			

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2026-2027
REVENUE**

		2025-26 ADOPTED BUDGET	2026-27 PROPOSED BUDGET
REVENUE SOURCES:			
FEDERAL DIRECT:			
3191	R.O.T.C.	80,000	80,000
	TOTAL FEDERAL DIRECT	80,000	80,000
FEDERAL THROUGH STATE:			
3202	Medicaid	500,000	1,350,000
	TOTAL FEDERAL THROUGH STATE	500,000	1,350,000
STATE FEEP-LOTTERY-CATEGORICAL			
3310	FL Educ Finance Program	20,256,469	14,736,606
	Safe Schools	876,187	872,249
	Mental Health	457,450	454,080
	0.748 Mill Compression	1,581,236	1,491,877
	Educational Enrichment Allocation	1,928,053	1,923,710
	ESE Guarantee	3,729,338	3,928,218
	Transportation	1,901,877	1,966,843
	Academic Acceleration Options	1,049,928	932,786
	TOTAL FEEP FUNDS	31,780,538	26,306,369
3355	Class-Size Reduction	5,584,399	5,368,931
3356	State-Funded Discretionary Supplement	845,911	-
	TOTAL FEEP-LOTTERY-CATEGORICALS	38,210,848	31,675,300
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	40,000	40,000
3371	VPK	270,000	403,704
3380	State Thru Local	198,595	348,597
3390	Misc. State	10,000	10,000
	TOTAL-STATE FUNDS	38,956,693	32,704,851

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2026-2027
REVENUE**

		2025-26 ADOPTED BUDGET	2026-27 PROPOSED BUDGET
REVENUE SOURCES:			
LOCAL REVENUES:			
3411	Required Local Effort	16,057,074	17,161,995
3411	Discretionary Local Effort	3,829,940	4,150,395
3423	Delinquent Taxes-Prior Year	35,000	35,000
3430	Interest Income	700,000	480,000
3471	Preschool Program Fees	160,000	270,500
3473	Extended Day Care	359,015	347,643
3490	Miscellaneous Local Grants & Revenues	227,167	306,667
3491	Special Bus Trips	80,000	120,000
3494	Receipt of Federal Indirect Cost Rate	200,000	220,000
3495	Other Miscellaneous Local Revenues	16,000	16,000
3498	Lost/Damaged Textbooks	500	500
TOTAL LOCAL FUNDS		21,664,696	23,108,700
TOTAL ALL REVENUE		61,201,389	57,243,551
NON-REVENUE SOURCES:			
3630	Transfers from Capital	1,400,000	3,375,000
TOTAL NON-REVENUE SOURCES		1,400,000	3,375,000
TOTAL ALL SOURCES		62,601,389	60,618,551
RESERVE FOR CATEGORICALS/PROJECTS FORWARD		1,860,396	1,625,676
RESERVE FOR ENCUMBRANCES		4,389	1,353,389
ESTIMATED UNASSIGNED FUND BALANCE		10,889,564	4,514,274
TOTAL REVENUES AND BALANCES		75,355,737	68,111,889

09/01/26

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2026-2027
APPROPRIATIONS**

				2025-26 ADOPTED BUDGET	2026-27 PROPOSED BUDGET
COST CENTER	WFTE	POSITIONS			
0031 Central Elementary School	654.57	49.50		3,893,774	3,798,554
0032 Pine View Academy	0.00	22.80		-	1,333,319
0101 Okeechobee High School	1654.79	122.39		11,066,774	10,571,984
0102 Career/Tech	0.00	1.15		144,830	147,717
0112 South Elementary School	587.59	47.60		3,834,471	3,670,364
0113 Okeechobee Achievement Academy	149.95	16.50		1,712,905	1,324,735
0121 Yearling Middle School	626.43	54.70		4,788,085	4,287,415
0161 North Elementary School	587.61	44.50		3,721,513	3,408,089
0171 Everglades Elementary School	832.58	57.50		4,793,484	4,551,867
0181 Seminole Elementary School	605.98	50.50		4,086,108	3,712,399
0201 Osceola Middle School	749.91	60.50		5,100,429	4,878,504
7004 Okeechobee Virtual School	41.41	2.50		251,266	254,195
9000 District Office	0.00	21.70		4,608,484	4,365,093
9001 Grants and Special Programs	0.00	0.25		22,002	25,311
9002 Maintenance	0.00	10.00		1,187,099	1,188,072
9003 Transportation	0.00	47.00		3,593,368	3,234,150
9004 TAP Program	2.56	1.14		76,041	78,195
9010 Instructional Services	0.00	1.00		263,727	121,902
9014 Informational Technology	0.00	5.30		1,572,608	1,375,308
9015 Operations/Facilities	0.00	2.00		225,567	228,843
9019 K-12 Accountability/Assessment	0.00	0.85		230,411	219,480
9020 Student Services	0.00	2.00		202,906	207,401
9022 Mental Health	0.00	7.20		893,904	552,929
9102 Exceptional Student Education	0.00	1.74		2,629,986	2,391,410
Cost Center Totals	6,493.38	630.32		58,899,742	55,927,236

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2026-2027
APPROPRIATIONS**

		2025-26 ADOPTED BUDGET	2026-27 PROPOSED BUDGET
LOCAL AND STATE PROJECTS:	PROJECT		
Early Graduation	1700	2,739	9,068
Florida Tutoring Advantage	1702	-	235,200
Reading Allocation	1703	440,696	337,136
Summer School	1704	125,000	100,000
Community Educ Fee Supp	1705	5,000	3,000
Vocational Replacement Equipment	1707	5,000	-
Industry Certification Program	1708	510,610	578,678
Drug Testing	1710	5,000	-
Dual Enrollment	1712	399,832	198,500
Differentiated Pay Supplement	1717	210,000	185,028
Instructional Staff Training	1722	10,000	8,000
Special Needs	1723	130,000	50,000
Virtual Education - District	1725	40,000	30,000
Family Empowerment Scholarship	1727	4,132,015	-
ESE Applications	1729	9,948	-
Instructional Materials-Textbook	1730	462,302	100,000
Instructional Media	1731	28,743	-
Science Lab Materials	1732	7,856	-
Employee Leave Payments	1733	370,000	225,000
Certification	1734	6,000	5,000
Recruitment	1736	25,000	20,000
ESOL Certification	1737	20,000	7,500
Dual Enrollment Textbooks	1738	27,009	-
Reading Endorsement Certification	1739	40,000	17,500
Planning & Curriculum Mapping	1741	5,890	-
Fingerprint Services/Drug Testing	1742	60,000	40,000
Media Specialist-Book Vetting	1743	2,725	1,800
Heartland Regional Science Fair	1746	5,500	5,500
Okeechobee Science Fair	1747	1,000	1,000
PERT Testing	1748	2,500	-
Teachers Classroom Supply Assistance	1749	120,652	120,652
VPK Wraparound	1750	235,000	-
VPK	1751	345,000	-
Summer School Supplies	1752	10,000	7,500
Extended Day Care	1753	300,791	296,981
Day Care School Supplement	1754	12,500	12,500
AVID	1759	35,000	40,000

**OKEECHOBEE COUNTY SCHOOL BOARD
OPERATING FUND BUDGET 2026-2027
APPROPRIATIONS**

		2025-26 ADOPTED BUDGET	2026-27 PROPOSED BUDGET
LOCAL AND STATE PROJECTS:	PROJECT		
Community Ed. Park Maint.	1765	205,000	200,000
Tutorial	1774	58,035	-
School Site Lawn Maintenance	1779	212,040	219,091
School Site Building Maintenance	1780	80,000	85,000
School Health Services	1786	425,000	444,773
Wellness Clinic	1789	500,000	480,000
Advanced Placement	1791	136,747	146,540
Drivers Ed	1793	139,667	139,667
District Threat Management Coordinators	1794	-	60,000
Mental Health	1796	457,450	454,080
Safe Schools	1797	876,187	1,000,000
LOCAL AND STATE PROJECTS		11,239,434	5,864,694
COST CENTERS		58,899,742	55,927,236
TOTAL APPROPRIATIONS		70,139,175	61,791,930
PROJECTS & CATEGORICALS FORWARD		1,860,396	1,625,676
ENCUMBRANCES FORWARD		4,389	1,353,389
ESTIMATED ENDING FUND BALANCE		3,351,777	3,340,895
TOTAL APPROPRIATIONS & BALANCES		75,355,737	68,111,889
TOTAL REVENUES		75,355,737	68,111,889

**OKEECHOBEE COUNTY SCHOOL BOARD
CAPITAL PROJECTS BUDGET 2026-2027
REVENUE**

FUND	REV	REVENUE SOURCES:	2025-26 ADOPTED BUDGET	2026-27 PROPOSED BUDGET
STATE:				
341	3298	PECO New Construction	8,548,251	6,892,728
360	3321	CO & DS Distributed	230,000	230,000
360	3325	CO & DS Interest Distributed	6,000	-
396	3399	Safety & Security	-	15,277
LOCAL:				
370	3413	1.50 Mil Capital Improvement Tax	7,680,361	8,322,985
360	3430	Interest	20,000	20,000
370	3430	Interest	350,000	300,000
391	3430	Interest	10,000	10,000
391	3495	Fuel Tax Refund	15,000	15,000
TOTAL ESTIMATED REVENUE:			16,859,612	15,805,990
FUND BALANCE FORWARD-ALL FUNDS			15,043,101	15,282,977
RESERVE FOR ENCUMBRANCES			37,346,430	1,663,674
TOTAL BUDGET ALL FUNDS			69,249,143	32,752,641
09/01/26				

**OKEECHOBEE COUNTY SCHOOL BOARD
CAPITAL PROJECTS BUDGET 2026-2027
APPROPRIATIONS**

PROJECT	DESCRIPTION	AMOUNT
3299	OHS New High School Special Facilities Construction	6,892,728
3700	Districtwide Computer Hardware	50,000
3701	Districtwide Asphalt/Paving/Concrete	50,000
3702	Districtwide Data/Electric	50,000
3703	Districtwide Tree Trimming/Land Clearing/Landscape	150,000
3704	Districtwide SREF	75,000
3705	Districtwide Painting	100,000
3706	Districtwide Flooring	125,000
3707	Districtwide Furniture/Equipment	200,000
3708	Districtwide HVAC	250,000
3709	Districtwide Roofing/Gutter Repair/Replacement	100,000
3710	Districtwide Roofing Consultant/Thermal Inspection	50,000
3711	Districtwide School Safety/Cameras/Fencing/Doors	100,000
3712	Districtwide Security Upgrades	150,000
3713	Districtwide Chillers	125,000
3714	Districtwide Lighting Upgrades	100,000
3715	Districtwide Playgrounds	100,000
3716	Districtwide Gutters Roof Panels	263,000
3717	Districtwide Marquee Upgrades	50,000
3718	Districtwide Fencing Adjustments	100,000
3719	CES Minor Rehab	25,000
3720	EES Minor Rehab	25,000
3721	EES Roof Rehab/Replacement	200,000
3722	NES Minor Rehab	25,000
3723	NES Boiler/Heating	231,000
3724	OAA Minor Rehab	25,000
3725	OAA Electrical	60,000
3726	OHS Minor Rehab	25,000
3727	OHS AG Minor Rehab	25,000
3728	OHS AG Painting Barns/Buildings	25,000
3729	OMS Minor Rehab	25,000
3730	OMS Chillers 2	800,000
3731	PVA Minor Rehab	25,000
3732	SEM Minor Rehab	25,000
3733	SEM Roof Rehab/Replacement	200,000
3734	SES Minor Rehab	25,000
3735	YMS Minor Rehab	25,000
3736	Maintenance Vans 2	90,000
3737	Maintenance Tow Behind Lift	50,000
3738	Transportation Buses 3	500,000
3795	OHS New High School Special Facilities Obligation	15,100,000
3796	Transfer to General Fund-Salaries and Benefits for School Bus Drivers	1,475,000
3797	Transfer to General Fund-Property/Casualty Insurance	1,200,000
3798	Transfer to General Fund-Maintenance	700,000
3799	Districtwide Contingency	1,017,798
TOTAL APPROPRIATIONS		31,004,526
Restricted Fund Balance		84,441
TOTAL	RESERVE FOR ENCUMBRANCES	1,663,674
09/01/26	APPROPRIATIONS, RESERVES AND FUND BALANCE	32,752,641

**OKEECHOBEE COUNTY SCHOOL BOARD
FOOD SERVICE BUDGET 2026-2027
REVENUE**

		2025-26 ADOPTED BUDGET	2026-27 PROPOSED BUDGET
REV	FEDERAL THRU STATE:		
3261	School Lunch Reimbursement	3,700,000	3,700,000
3262	School Breakfast Reimbursement	1,200,000	1,200,000
3263	Afterschool Snack Reimbursement	51,000	51,000
3265	USDA Donated Commodities	420,424	383,529
3267	Summer Food Service Program 9445/9446	127,350	111,647
	TOTAL FED THRU STATE	5,498,774	5,446,176
 REV	 STATE:		
3337	School Breakfast Supplement	27,386	27,386
3338	School Lunch Supplement	32,896	32,896
	TOTAL STATE	60,282	60,282
 REV	 LOCAL:		
3430	Interest	90,000	65,000
3450	Food Service	112,000	100,000
	TOTAL LOCAL	202,000	165,000
	 TOTAL FOOD SERVICE REVENUE	 5,761,056	 5,671,458
2720	Reserve for Encumbrance	-	24,750
2769	Beginning Fund Balance	3,153,879	3,116,103
	 TOTAL FOOD SERVICE	 8,914,935	 8,812,311

9/1/2026

**OKEECHOBEE COUNTY SCHOOL BOARD
FOOD SERVICE BUDGET 2026-2027
APPROPRIATIONS**

		FUNCTION OBJECT	2025-26 ADOPTED BUDGET	2026-27 PROPOSED BUDGET
FOOD SERVICES		7600		
Supervisor	1.0	110	87,375	89,250
Managers	12.0	110	477,410	481,000
Administrative Assistant	1.0	160	51,585	53,185
Assistant Manager/Food Service Worker	48.0	160	903,780	964,699
Retirement		210	216,761	215,828
Social Security/Medicare		220	116,292	121,493
Group Insurance		230	549,000	496,000
Life Insurance		230	1,874	1,905
Workers' Compensation		240	55,790	58,285
Professional & Technical Services		310	25,000	25,000
Travel		330	6,000	6,000
Repairs & Maintenance		350	100,000	150,000
Tech-Related Repairs & Maintenance		359	500	800
Tech-Related Rentals		369	9,350	15,000
Communications		370	500	500
Telephone		371	3,500	3,500
Water, Sewer, Sanitation		380	-	29,000
Refuse Disposal		381	26,500	30,000
Other Purchased Services		390	35,000	10,000
Bottled Gas		420	-	1,000
Electricity		430	-	72,000
Gasoline		450	1,800	1,800
Supplies		510	325,000	325,000
Tech-Related Supplies		519	3,000	3,000
Food		570	3,000,000	3,000,000
Commodities		580	420,424	383,529
Cap-Furn, Fix, Equip		641	700,000	700,000
Non-Cap Furn, Fix, Equip		642	25,000	30,000
Cap-Computer Hardware		643	45,000	25,000
Non-Cap Computer Hardware		644	15,000	15,000
Other Motor Vehicles		652	120,000	120,000
Dues & Fees		730	3,000	4,000
Other Personal Services		750	40,000	40,000
Indirect Costs		790	100,000	100,000
TOTAL SCHOOL FOOD SERVICE	62.0		7,464,441	7,571,774

**OKEECHOBEE COUNTY SCHOOL BOARD
FOOD SERVICE BUDGET 2026-2027
APPROPRIATIONS**

FOOD SERVICE SUMMER PROGRAM

PROJECT 9445/9446

Salary	160	43,040	30,352
Retirement	210	5,866	4,259
Social Security/Medicare	220	3,293	2,322
Workers' Compensation	240	1,584	1,114
Travel	330	300	300
Other Purchased Services	390	2,600	300
Supplies	510	1,767	2,000
Food	570	68,900	71,000
TOTAL SUMMER PROGRAM		127,350	111,647

TOTAL APPROPRIATIONS	7,591,791	7,683,421
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RESERVE FOR ENCUMBRANCES	-	24,750
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RESTRICTED ENDING FUND BALANCE	1,323,144	1,104,140
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TOTAL FOOD SERVICE BUDGET	8,914,935	8,812,311
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9/1/2026

**OKEECHOBEE COUNTY SCHOOL BOARD
FEDERAL PROGRAMS BUDGET 2026-2027**

REVENUE & APPROPRIATIONS:

			2025-26 ADOPTED BUDGET	2026-27 PROPOSED BUDGET
REVENUE	PROJECT	PROJECT DESCRIPTION		
3201	4681	Carl Perkins - Secondary	94,362	92,722
3201	4685	Carl Perkins - Rural Innovation	70,394	74,028
3225	4621	Title II, Part A - Teacher Training	319,607	332,990
3230	4642	IDEA Part B - Preschool	146,396	110,828
3230	4649	IDEA Part B - K-12	2,085,101	1,890,401
3240	4717	Title I, Part C - Migrant	449,728	592,617
3240	4731	Title I, Part A - TIPA	2,794,339	2,448,522
3290	4701	Title III, Part A - English Language Acquisition	106,208	105,077
3290	4750	Title IV, Part A - Student Support	199,343	183,109
3290	4755	Title V, Part B - Rural/Low Income	207,369	199,642
3290	4760	Title IX, Part A - Education of Homeless Children :	54,450	83,283
		PROJECTS	6,527,297	6,113,219
		ENCUMBRANCE	-	-
		RESERVE FOR CARRY-OVER PROJECT	596,923	210,679
		TOTAL	7,124,220	6,323,898

09/01/26

**OKEECHOBEE COUNTY SCHOOL BOARD
FEDERAL PROGRAMS BUDGET - ESSER 2026-2027**

REVENUE & APPROPRIATIONS:

			2025-26	2026-27
			ADOPTED	PROPOSED
REVENUE	PROJECT	PROJECT DESCRIPTION	BUDGET	BUDGET
		PROJECTS	-	-
		ENCUMBRANCE	1,344,008	-
		RESERVE FOR CARRY-OVER PROJECT	5,142	-
		TOTAL	1,349,150	-

09/01/26



**Be known.
Be challenged.
Be empowered.**

Okeechobee County Schools

700 SW 2nd Avenue
Okeechobee, FL 34974

www.okeeschools.org