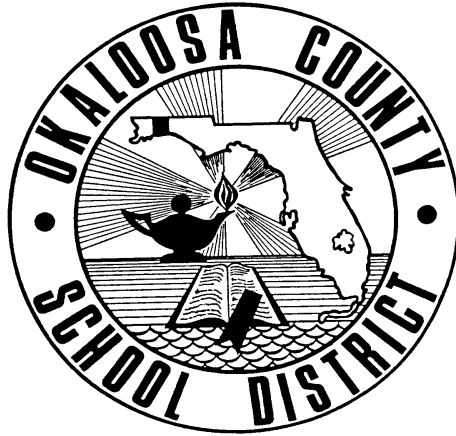


OKALOOSA COUNTY SCHOOL DISTRICT



PROPOSED FY 2022-2023 PRELIMINARY AND TENTATIVE BUDGET

JULY 25, 2022

School District of Okaloosa County
Proposed Preliminary and Tentative District Summary Budget
Fiscal Year 2022-2023
July 25, 2022

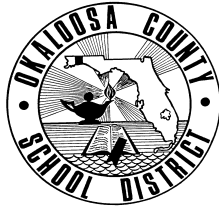
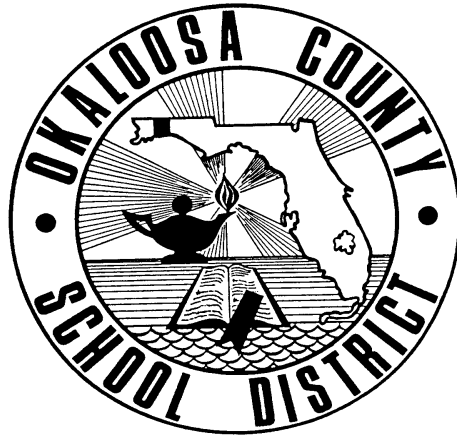


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OKALOOSA COUNTY SCHOOL DISTRICT



PRELIMINARY AND TENTATIVE BUDGET

FISCAL YEAR 2022-2023

SECTION 1

DISTRICT SUMMARY BUDGET

School District of Okaloosa County
Budget Overview
FY 2022 Preliminary & Tentative Compared to FY 2023 Preliminary & Tentative
Fiscal Year 2022-2023
July 25, 2022

Each year, Florida Law requires the School Board to adopt a balanced budget for all funds under its jurisdiction. The School Board must advertise the Budget Summary, Notice of Tax for School Capital Outlay, and Notice of Proposed Tax Increase prior to adoption. These advertisements will be in the NWF Daily News on Friday, July 22, 2022. Copies of the advertisements may be found in Section II of this booklet.

Budget Summary Ad

The General Fund is commonly known as the operating fund; however, for purposes of the advertised Budget Summary, the operating budget consists of all funds with the exception of proceeds from Certificates of Participation. The Budget Summary includes the following statement: “The proposed operating budget expenditures of Okaloosa County School District are 25.6% more than last year’s total operating expenditures.” The table below indicates each fund’s increase/(decrease) and corresponding percentage.

Each fund’s budget consists of new revenue and carryover. In addition, the General Fund includes a transfer from Capital Outlay in the amount of \$13.7 million and Debt Service includes a transfer from Capital Outlay in the amount of \$21.2 million. Major increases include the General Fund in the amount of \$29.9 million, ESSER funding (Special Revenue Funds 441x through 446x) in the amount of \$27.1 million, Debt Service in the amount of \$17.7 million due to repayment of the Certificates of Participation, the inclusion of School Internal Funds in the amount of \$16.0 million, Capital Outlay generated by increased property values (1.500 mill) in the amount of \$9.2 million, Capital Outlay generated by Sales Tax in the amount of \$16.1 million, and Capital Outlay carryover generated by the sale of Certificates of Participation in the amount of \$121.9 million.

Fund	Fund Name	Fiscal Year 2021-2022	Fiscal Year 2022-2023	Increase/ (Decrease)	Percent
1010	General Fund	\$ 339,932,021.32	\$ 369,782,377.84	\$ 29,850,356.52	8.8%
5020	Special Revenue - Food Service	20,058,596.30	24,698,927.22	4,640,330.92	23.1%
420x	Special Revenue - Other Federal	24,325,677.81	25,602,902.60	1,277,224.79	5.3%
441x	Special Revenue - ESSER	258,256.01	7,331.90	(250,924.11)	-97.2%
442x	Special Revenue - Other CARES Act	2,168,116.24	647,129.38	(1,520,986.86)	-70.2%
443x	Special Revenue - ESSER II	6,177,341.57	3,075,282.97	(3,102,058.60)	-50.2%
444x	Special Revenue - Other CRRSA Act	-	10,094.47	10,094.47	100.0%
445x	Special Revenue - ESSER III	-	30,002,692.95	30,002,692.95	100.0%
446x	Special Revenue - Other ARP Act	-	1,964,333.28	1,964,333.28	100.0%
490x	Special Revenue - Misc. (Internal Funds)	-	15,993,183.31	15,993,183.31	100.0%
2xxx	Debt Service Funds	3,828,265.40	21,533,248.01	17,704,982.61	462.5%
3610	Capital Funds - CO & DSS	3,227,021.72	2,664,181.17	(562,840.55)	-17.4%
37xx	Capital Funds - 1.500 Mill	45,969,598.85	55,208,595.99	9,238,997.14	20.1%
3911	Capital Outlay - Sales Tax	28,402,524.70	44,512,688.04	16,110,163.34	56.7%
39xx	Capital Outlay - Other	288,481.63	470,866.24	182,384.61	63.2%
Total Operating Budget for Calculation		\$ 474,635,901.55	\$ 596,173,835.37	\$ 121,537,933.82	25.6%
3922	Capital Outlay - COPs 2022A Loan	-	121,929,080.60	121,929,080.60	
Total Operating Budget All Funds		\$ 474,635,901.55	\$ 718,102,915.97	\$ 243,467,014.42	

Notice of Tax for School Capital Outlay

This advertisement indicates the amount of money expected from the levy and how these funds will be expended. Additional information may be found in the Proposed Capital Outlay Budget & Five Year Work Plan which will also be presented to the School Board on July 25, 2022.

Notice of Proposed Tax Increase

The total millage proposed for fiscal year 2022-2023 is 5.579 which is a decrease of 0.364 from the previous year. Revenue collected from property taxes is expected to increase due to increased property values. Additional information including a comparison of fiscal year 2021-2022 to fiscal year 2022-2023, the impact on the homeowner, and a thirty-two year history of millage levies may be found in Section III of this booklet.

Preliminary & Tentative District Summary Budget – Florida Department of Education Form ESE 139

The pages that follow are the FDOE Form ESE 139. Each section is explained below.

Section I – Millage

- In order to receive the State allocation of funds (FEFP), each School Board must levy millage set by the State for its Required Local Effort (RLE). The RLE has decreased from 3.695 in fiscal year 2021-2022 to 3.330 in fiscal year 2022-2023. The District must also collect 0.001 mill as a Prior Period Funding Adjustment.
- School Boards may set discretionary tax levies of the following types:
 - Current Operation – The Florida Legislature set the maximum discretionary operating millage at 0.748 mills. All school districts levy this millage, and the State includes this millage when calculating the amount of funds a District receives. For fiscal year 2021-2022, twenty-two (22) districts received additional voter approved discretionary funding ranging from 0.250 to 1.000 mills.
 - Capital Outlay and Maintenance – School Boards may levy up to 1.500 mills for capital outlay and maintenance.

Section II – General Fund

- The overall increase in revenue and reserves is \$29.9 million.
 - New revenue increased \$22.4 million.
 - Other Financing Sources – Transfer from Capital Improvement Funds increased \$1.7 million. This transfer funds maintenance of school district facilities and leases of instructional computers.
 - Fund Balance increased \$5.7 million.
- New Revenue
 - The new revenue increase of \$22.4 million includes flexible operating funds, funds to meet class size, and various revenue sources that are restricted. Examples of restricted sources are Safe Schools, Workforce Development, DJJ Supplemental, Instructional Materials, Mental Health, Reading, Teacher Salary Increase, Voluntary Pre-Kindergarten, Child Care, and Adult Course Fees.
 - The increase in the flexible operating funds/funds to meet class size is \$16.5 million, and the increase in restricted revenue sources is \$5.9 million.
 - The District must pay the following from the \$16.5 million increase in flexible operating funds/funds to meet class size:
 - An additional \$9.5 million to Family Empowerment Scholarships and Charter Schools.
 - An additional \$1.8 million for Florida retirement contributions.
 - An additional \$2.9 million to increase minimum wage to \$15 per hour.
 - An additional \$0.8 million due to increases in electricity.
 - After deducting the above items, the District will have an additional \$1.5 million in new revenue flexible operating funds/funds to meet class size for all other increases in costs.

- Fund Balance
 - Fund balance increased \$5.7 million and consists of all fiscal year 2021-2022 available and encumbered carryover funds.
 - Reserves for Encumbrances increased \$1.4 million.
 - Reserves for Categorical Project Carryover increased \$1.4 million.
 - Reserves for Non-Categorical Project Carryover increased \$3.7 million.
 - Reserves for FTE decreased \$1.0 million.
 - Fund Balance Undesignated increased \$0.2 million.

Section III – School Food Service

- Overall increase in revenue and reserves is \$4.6 million.
 - New revenue increased \$64,500.
 - Fund Balance increased \$4.6 million.

Section IV – Special Revenue – Other Federal Revenue – Fund 420

- New revenue increased \$1.3 million.
 - IDEA increased \$1.5 million.
 - Title I increased \$0.2 million.
 - DODEA Grant decreased \$0.6 million (funds were expended).

Section V – Special Revenue – Elementary & Secondary School Emergency Relief (ESSER) – Fund 441

- New revenue decreased \$0.3 million (funds were expended).

Section VI – Special Revenue – Other CARES Act – Fund 442

- New revenue decreased \$1.5 million (funds were expended).
- CARES stands for the Coronavirus Aid, Relief, and Economic Security. This act provided ESSER funding accounted for in Fund 441 above.
- Other CARES Act includes Governor’s Emergency Education Relief Fund (GEER) and the Higher Education Emergency Relief Fund (HEERF).

Section VII – Special Revenue – Elementary & Secondary School Emergency Relief II (ESSER II) – Fund 443

- New revenue decreased \$3.1 million (funds were expended).
- Funds remaining will be used to address learning loss.

Section VIII – Special Revenue – Other CRRSA Act – Fund 444

- New revenue increased \$10,094.
- CRRSA stands for Coronavirus Response and Relief Supplemental Appropriation. This act provided ESSER II funding accounted for in Fund 443.
- Other CRRSA Act provided funds to address school readiness.

Section IX – Special Revenue – Elementary & Secondary School Emergency Relief III (ESSER III) – Fund 445

- New revenue increased \$30.0 million.
- These funds will be used to address learning loss.

Section X – Special Revenue – Other ARP Act – Fund 446

- New revenue increased \$2.0 million.
- ARP stands for American Rescue Plan. This act provided ESSER III funding accounted for in Fund 445.
- Other ARP Act funding includes such programs as Homeless Children & Youth and Individuals with Disabilities (IDEA).

Section XI – Special Revenue - Miscellaneous

- School Internal Funds must be listed as part of the District Summary Budget beginning in fiscal year 2022-2023.
- Schools rolled over \$6.0 million, and estimated revenue is \$10.0 million for a total budget of \$16.0 million.

Section XII – Debt Service

- Overall increase in revenue and reserves is \$17.7 million.
 - New revenue is projected to be the same as the previous year.
 - Other Financing Sources - Transfer from Capital Outlay increased by \$17.7 million due to transfer from Capital Outlay to pay principal and interest on COPs 2022A (See Capital Outlay).

Section XIII – Capital Outlay

- Overall increase in revenue and reserves is \$146.9 million.
 - New revenue increased by \$11.3 million.
 - 1.500 mill revenue increased by \$6.3 million due to increased property values.
 - Sales Tax increased by \$5.0 million
 - Fund Balance increased by \$135.6 million primarily due to the sale of Certificates of Participation (COPs) 2022A to finance sales tax projects. COPs proceeds were \$128.2 million, and \$121.9 million carried over to fiscal year 2022-2023.

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser		26,975,969,801.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
	Total	
1. Required Local Effort	3.3300	3.3300
2. Prior-Period Funding Adjustment Millage	0.0010	0.0010
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	1.5000
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	5.5790	5.5790

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2023

Preliminary & Tentative

SECTION II. GENERAL FUND - FUND 100

Page 2

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	2,487,077.00
Reserve Officers Training Corps (ROTC)	3191	300,000.00
Miscellaneous Federal Direct	3199	750,000.00
Total Federal Direct	3100	3,537,077.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	550,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	550,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	135,176,144.00
Workforce Development	3315	2,275,815.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	16,000.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	40,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	32,447,396.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	535,700.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	952,634.22
Total State	3300	171,443,689.22
<i>LOCAL:</i>		
District School Taxes	3411	105,607,684.00
Tax Redemptions	3421	110,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Investment Income	3430	75,000.00
Gifts, Grants and Bequests	3440	
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	
Postsecondary Career Certificate and Applied Technology Diploma	3462	700,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	1,509,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	1,156,440.00
Total Local	3400	109,158,124.00
TOTAL ESTIMATED REVENUES		284,688,890.22
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	13,707,612.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	13,707,612.00
TOTAL OTHER FINANCING SOURCES		13,707,612.00
Fund Balance, July 1, 2022	2800	71,385,875.62
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		369,782,377.84

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

Preliminary & Tentative

SECTION II. GENERAL FUND - FUND 100 (Continued)

Page 3

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	211,179,365.42	115,493,195.74	42,906,937.66	37,575,565.65		12,006,404.87	802,343.75	2,394,917.75
Student Support Services	6100	12,523,426.82	8,270,727.42	2,925,776.75	1,198,567.65	3,500.00	88,498.00	13,347.00	23,010.00
Instructional Media Services	6200	1,884,542.71	1,035,679.00	538,979.00	1,417.72		1,793.74	306,373.25	300.00
Instruction and Curriculum Development Services	6300	4,734,575.46	2,297,698.28	719,708.76	749,634.77		573,968.60	10,711.05	382,854.00
Instructional Staff Training Services	6400	2,065,850.30	1,303,317.34	382,271.75	150,328.91		43,369.30	2,125.00	184,438.00
Instruction-Related Technology	6500	517,553.65	171,656.05	64,432.14	189,663.64	2,300.18	53,380.61	32,760.58	3,360.45
Board	7100	2,006,416.21	325,757.00	262,906.00	1,348,465.21		4,700.00	600.00	63,988.00
General Administration	7200	415,960.54	210,542.00	138,034.00	28,333.76		12,848.78	4,202.00	22,000.00
School Administration	7300	22,792,020.28	16,192,957.72	5,793,972.81	631,687.19		127,915.85	38,169.01	7,317.70
Facilities Acquisition and Construction	7400	1,556,415.04	230,239.00	83,697.00	551,687.26	3,000.00	6,300.00	656,884.78	24,607.00
Fiscal Services	7500	2,486,038.80	1,614,972.00	605,282.00	127,184.80		24,400.00	10,300.00	103,900.00
Food Service	7600								
Central Services	7700	8,129,388.01	2,045,677.07	4,645,145.36	594,663.39	9,120.00	590,830.56	11,869.89	232,081.74
Student Transportation Services	7800	15,997,380.59	7,465,632.18	5,176,795.91	942,124.95	1,281,400.00	1,058,540.80	8,750.00	64,136.75
Operation of Plant	7900	27,862,193.92	5,352,145.90	2,366,480.68	10,989,107.38	8,707,657.45	364,464.06	35,685.45	46,653.00
Maintenance of Plant	8100	8,344,486.41	3,068,256.18	1,522,370.66	2,577,119.18	141,900.00	325,550.60	604,589.79	104,700.00
Administrative Technology Services	8200	3,382,314.28	1,670,636.00	632,502.00	934,576.28	2,700.00	40,900.00	100,000.00	1,000.00
Community Services	9100	2,716,796.72	556,838.82	337,936.27	35,313.43		1,587,970.65	5,735.63	193,001.92
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		328,594,725.16	167,305,927.70	69,103,228.75	58,625,441.17	10,151,577.63	16,911,836.42	2,644,447.18	3,852,266.31
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710	133,999.41							
Restricted Fund Balance, June 30, 2023	2720	13,553,384.73							
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740	13,277,105.11							
Unassigned Fund Balance, June 30, 2023	2750	14,223,163.43							
TOTAL ENDING FUND BALANCE	2700	41,187,652.68							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		369,782,377.84							

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

Preliminary & Tentative

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

Page 4

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	7,992,200.00
USDA-Donated Commodities	3265	1,009,700.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	77,706.33
Total Federal Through State and Local	3200	9,079,606.33
<i>STATE:</i>		
School Breakfast Supplement	3337	40,500.00
School Lunch Supplement	3338	59,700.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	100,200.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	3,207,700.00
Other Miscellaneous Local Sources	3495	5,000.00
Total Local	3400	3,212,700.00
TOTAL ESTIMATED REVENUES		12,392,506.33
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	12,306,420.89
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		24,698,927.22

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

Preliminary & Tentative

**SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (Continued)**

Page 5

	Account Number	
APPROPRIATIONS		
<i>Food Services: (Function 7600)</i>		
Salaries	100	1,389,530.98
Employee Benefits	200	725,709.54
Purchased Services	300	8,096,663.28
Energy Services	400	87,914.02
Materials and Supplies	500	1,069,388.95
Capital Outlay	600	2,597,428.50
Other	700	332,598.55
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		14,299,233.82
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2023	2710	335,466.26
Restricted Fund Balance, June 30, 2023	2720	
Committed Fund Balance, June 30, 2023	2730	
Assigned Fund Balance, June 30, 2023	2740	10,064,227.14
Unassigned Fund Balance, June 30, 2023	2750	
TOTAL ENDING FUND BALANCE	2700	10,399,693.40
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		24,698,927.22

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

Preliminary & Tentative

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

Page 6

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	977,441.36
Total Federal Direct	3100	977,441.36
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	20,276.78
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	290,323.40
Teacher and Principal Training and Recruiting - Title II, Part A	3225	990,870.77
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	11,737,393.69
Elementary and Secondary Education Act, Title I	3240	9,954,025.86
Language Instruction - Title III	3241	567,123.89
Twenty-First Century Schools - Title IV	3242	621,581.81
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,865.04
Total Federal Through State And Local	3200	24,625,461.24
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		25,602,902.60
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		25,602,902.60

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
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SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	19,438,666.97	6,584,532.60	3,506,156.31	2,452,062.51		5,341,108.83	1,464,484.10	90,322.62
Student Support Services	6100	1,086,347.09	669,740.66	256,821.66	57,947.87		99,386.90		2,450.00
Instructional Media Services	6200	14,410.73			2,104.50			12,306.23	
Instruction and Curriculum Development Services	6300	2,195,758.48	1,530,408.12	553,593.73	88,305.61		3,555.97	16,830.05	3,065.00
Instructional Staff Training Services	6400	1,758,618.42	890,373.41	308,915.84	253,546.67		179,670.77		126,111.73
Instruction-Related Technology	6500								
Board	7100	47,052.96			47,052.96				
General Administration	7200	902,525.20							902,525.20
School Administration	7300	102,649.26			102,649.26				
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	12,553.49	2,660.00	218.49	8,275.00				1,400.00
Student Transportation Services	7800	44,320.00			44,320.00				
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		25,602,902.60	9,677,714.79	4,625,706.03	3,056,264.38		5,623,722.47	1,493,620.38	1,125,874.55
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		25,602,902.60							

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
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SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL
EMERGENCY RELIEF (ESSER) - FUND 441

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	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	7,331.90
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	7,331.90
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		7,331.90
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		7,331.90

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SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	7,221.89	2,885.00	250.99	2,423.30		1,533.57	129.03	
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	110.01							110.01
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		7,331.90	2,885.00	250.99	2,423.30		1,533.57	129.03	110.01
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		7,331.90							

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
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SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES
ACT RELIEF (INCLUDING GEER) - FUND 442

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	627,371.17
Total Federal Direct	3100	627,371.17
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	19,758.21
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	19,758.21
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		647,129.38
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		647,129.38

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DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
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SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	419,901.02			13,319.97		325,566.79	80,075.26	939.00
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300	12,590.00			12,590.00				
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900	13,751.58			3,751.58			10,000.00	
Maintenance of Plant	8100	200,462.28			200,462.28				
Administrative Technology Services	8200								
Community Services	9100	424.50							424.50
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		647,129.38			230,123.83		325,566.79	90,075.26	1,363.50
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		647,129.38							

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY
SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443

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	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	3,075,282.97
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	3,075,282.97
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,075,282.97
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,075,282.97

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DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
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SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	2,752,803.84	400,096.84	1,057,875.13	475,347.88		753,300.90	66,183.09	
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	50,284.13			40,530.00		2,160.17	7,593.96	
Instructional Staff Training Services	6400	205,283.00	79,765.00	28,319.00	57,199.00		40,000.00		
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	52,162.00			52,162.00				
Operation of Plant	7900	5,000.00			5,000.00				
Maintenance of Plant	8100	9,750.00			9,750.00				
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,075,282.97	479,861.84	1,086,194.13	639,988.88		795,461.07	73,777.05	
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,075,282.97							

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA
ACT RELIEF (INCLUDING GEER II) - FUND 444

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	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	10,094.47
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	10,094.47
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		10,094.47
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		10,094.47

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DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
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SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	10,094.47		10,094.47					
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		10,094.47		10,094.47					
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		10,094.47							

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY
SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	30,002,692.95
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	30,002,692.95
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		30,002,692.95
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		30,002,692.95

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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	23,944,493.74	8,918,644.41	5,135,161.70	1,720,553.69		8,170,133.89		0.05
Student Support Services	6100	1,984,993.64	1,351,602.00	410,735.00	222,656.64				
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	492,226.00	372,098.00	108,128.00	12,000.00				
Instructional Staff Training Services	6400	1,443,572.00	628,923.00	223,225.00					591,424.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	771,657.19							771,657.19
School Administration	7300	4,000.00			4,000.00				
Facilities Acquisition and Construction	7400	338,909.00			338,909.00				
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	549,008.00	457,259.00	86,193.00	5,556.00				
Operation of Plant	7900	308,777.38			45,155.75		263,621.63		
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	165,056.00			6,056.00				159,000.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		30,002,692.95	11,728,526.41	5,963,442.70	2,354,887.08		8,433,755.52		1,522,081.24
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		30,002,692.95							

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SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT
RELIEF - FUND 446

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	1,964,333.28
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	1,964,333.28
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		1,964,333.28
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		1,964,333.28

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DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
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SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,156,823.44	110,324.00	581,490.57	353,673.24		74,185.63	37,150.00	
Student Support Services	6100	468,452.00	4,000.00	431,352.00	18,700.00		13,005.00	1,395.00	
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	133,358.00		127,733.00			5,625.00		
Instructional Staff Training Services	6400	114,004.81	14,625.00	1,118.81	75,864.00				22,397.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	78,695.03							78,695.03
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	3,000.00			3,000.00				
Student Transportation Services	7800	10,000.00			10,000.00				
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,964,333.28	128,949.00	1,141,694.38	461,237.24		92,815.63	38,545.00	101,092.03
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		1,964,333.28							

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
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SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	10,000,000.00
Total Local	3400	10,000,000.00
TOTAL ESTIMATED REVENUES	3000	10,000,000.00
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	5,993,183.31
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		15,993,183.31

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DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	9,700,000.00							9,700,000.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		9,700,000.00							9,700,000.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740	6,293,183.31							
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700	6,293,183.31							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		15,993,183.31							

SECTION XII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322	81,360.00	81,360.00						
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	190,750.00		190,750.00					
Total State Sources	3300	272,110.00	81,360.00	190,750.00					
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430	100.00		100.00					
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400	100.00		100.00					
TOTAL ESTIMATED REVENUES		272,210.00	81,360.00	190,850.00					
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630	21,173,625.00						21,173,625.00	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	21,173,625.00						21,173,625.00	
TOTAL OTHER FINANCING SOURCES		21,173,625.00						21,173,625.00	
Fund Balance, July 1, 2022	2800	87,413.01	12,100.73	63,339.94				11,972.34	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		21,533,248.01	93,460.73	254,189.94				21,185,597.34	

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	16,040,000.00	60,000.00	75,000.00				15,905,000.00	
Interest	720	5,400,972.50	21,360.00	112,487.50				5,267,125.00	
Dues and Fees	730	2,046.00		546.00				1,500.00	
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	21,443,018.50	81,360.00	188,033.50				21,173,625.00	
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720	90,229.51	12,100.73	66,156.44				11,972.34	
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCES	2700	90,229.51	12,100.73	66,156.44				11,972.34	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		21,533,248.01	93,460.73	254,189.94				21,185,597.34	

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	1,021,148.00						1,021,148.00				
Interest on Undistributed CO&DS	3325	20,840.00						20,840.00				
Sales Tax Distribution (s. 212.20(6)(d)6 a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	1,041,988.00						1,041,988.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	38,845,397.00							38,845,397.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419	27,000,000.00									27,000,000.00	
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	65,845,397.00							38,845,397.00		27,000,000.00	
TOTAL ESTIMATED REVENUES		66,887,385.00						1,041,988.00	38,845,397.00		27,000,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2022	2800	157,898,027.04						1,622,193.17	16,363,198.99		139,912,634.88	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		224,785,412.04						2,664,181.17	55,208,595.99		166,912,634.88	

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	123,583,508.38							2,021,341.00		121,562,167.38	
Furniture, Fixtures and Equipment	640	3,153,614.23							3,002,068.84		151,545.39	
Motor Vehicles (Including Buses)	650	3,504,056.60							3,504,056.60			
Land	660											
Improvements Other Than Buildings	670	3,213,782.34							2,710,513.13		503,269.21	
Remodeling and Renovations	680	51,553,269.35						2,512,157.00	26,522,289.67		22,518,822.68	
Computer Software	690	909,475.26							909,475.26			
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795	2,065,714.70									2,065,714.70	
Redemption of Principal	710	791,266.46							791,266.46			
Interest	720	1,065.35							1,065.35			
Dues and Fees	730											
TOTAL APPROPRIATIONS		188,775,752.67						2,512,157.00	39,462,076.31		146,801,519.36	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	13,707,612.00							13,707,612.00			
To Debt Service Funds	920	21,173,625.00							1,501,500.00		19,672,125.00	
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	34,881,237.00							15,209,112.00		19,672,125.00	
TOTAL OTHER FINANCING USES		34,881,237.00							15,209,112.00		19,672,125.00	
Nonspendable Fund Balance, June 30, 2023	2710											
Restricted Fund Balance, June 30, 2023	2720											
Committed Fund Balance, June 30, 2023	2730											
Assigned Fund Balance, June 30, 2023	2740	1,128,422.37						152,024.17	537,407.68		438,990.52	
Unassigned Fund Balance, June 30, 2023	2750											
TOTAL ENDING FUND BALANCES	2700	1,128,422.37						152,024.17	537,407.68		438,990.52	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		224,785,412.04						2,664,181.17	55,208,595.99		166,912,634.88	

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

Preliminary & Tentative
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SECTION XIV. PERMANENT FUNDS - FUND 000

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	Account Number	
ESTIMATED REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

Preliminary & Tentative
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SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

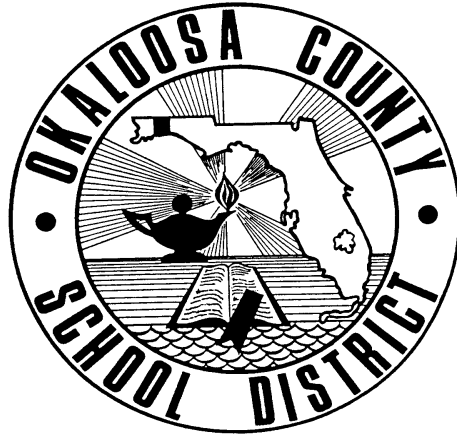
SECTION XV. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2022	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2023	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

SECTION XVI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2022	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES									
	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2023	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

OKALOOSA COUNTY SCHOOL DISTRICT



PRELIMINARY AND TENTATIVE BUDGET

FISCAL YEAR 2022-2023

SECTION II

BUDGET ADVERTISEMENTS

BUDGET SUMMARY

*** THE PROPOSED OPERATING BUDGET EXPENDITURES OF OKALOOSA COUNTY SCHOOL DISTRICT ARE 25.6% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2022-2023**

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (including Prior Period Funding Adjustment Millage)	3.3310	Discretionary Critical Needs (Operating or Capital)	
Local Capital Improvement (Capital Outlay)	1.5000		
Discretionary Capital Outlay	0.0000	Additional Millage Not to Exceed 4 Years (Operating)	
Discretionary Operating	0.7480		

PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:

0.0000	Operating or Capital Not to Exceed 2 Years	0.0000
0.0000	Debt Service (Voted)	0.0000
	Total Millage	5.5790

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal sources	\$ 4,087,077	\$ 70,389,374	\$ -	\$ -	\$ -	\$ -	\$ 74,476,451
State sources	171,443,689	100,200	272,110	1,041,988	-	-	172,857,987
Local sources	109,158,124	13,212,700	100	65,845,397	-	-	188,216,321
TOTAL SOURCES	\$ 284,688,890	\$ 83,702,274	\$ 272,210	\$ 66,887,385	\$ -	\$ -	\$ 435,550,759
Transfers In	13,707,612	-	21,173,625	-	-	-	34,881,237
Fund Balances/Reserves/Net Assets	71,385,876	18,299,604	87,413	157,898,027	-	-	247,670,920
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 369,782,378	\$ 102,001,878	\$ 21,533,248	\$ 224,785,412	\$ -	\$ -	\$ 718,102,916
EXPENDITURES							
Instruction	211,179,365	47,730,005	-	-	-	-	258,909,370
Pupil Personnel Services	12,523,427	3,539,793	-	-	-	-	16,063,220
Instructional Media Services	1,884,543	14,411	-	-	-	-	1,898,954
Instructional and Curriculum Development Services	4,734,575	2,871,627	-	-	-	-	7,606,202
Instructional Staff Training Services	2,065,850	3,521,478	-	-	-	-	5,587,328
Instruction Related Technology	517,554	-	-	-	-	-	517,554
School Board	2,006,416	47,053	-	-	-	-	2,053,469
General Administration	415,961	1,752,987	-	-	-	-	2,168,948
School Administration	22,792,020	119,239	-	-	-	-	22,911,259
Facilities Acquisition and Construction	1,556,415	338,909	-	189,904,175	-	-	191,799,499
Fiscal Services	2,486,039	-	-	-	-	-	2,486,039
Food Services	-	14,634,700	-	-	-	-	14,634,700
Central Services	8,129,388	15,553	-	-	-	-	8,144,941
Pupil Transportation Services	15,997,381	655,490	-	-	-	-	16,652,871
Operation of Plant	27,862,194	327,529	-	-	-	-	28,189,723
Maintenance of Plant	8,344,486	210,212	-	-	-	-	8,554,698
Administrative Technology Services	3,382,314	-	-	-	-	-	3,382,314
Community Services	2,716,797	9,865,481	-	-	-	-	12,582,278
Debt Services	-	-	21,443,019	-	-	-	21,443,019
TOTAL EXPENDITURES	\$ 328,594,725	\$ 85,644,468	\$ 21,443,019	\$ 189,904,175	\$ -	\$ -	\$ 625,586,386
Transfers Out	-	-	-	34,881,237	-	-	34,881,237
Fund Balances/Reserves/Net Assets	41,187,653	16,357,410	90,230	-	-	-	57,635,293
TOTAL APPROPRIATED EXPENDITURES	\$ 369,782,378	\$ 102,001,878	\$ 21,533,248	\$ 224,785,412	\$ -	\$ -	\$ 718,102,916
TRANSFERS, RESERVES & BALANCES	\$ 369,782,378	\$ 102,001,878	\$ 21,533,248	\$ 224,785,412	\$ -	\$ -	\$ 718,102,916

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

**NOTICE OF TAX FOR SCHOOL
CAPITAL OUTLAY**

The Okaloosa County School Board will soon consider a measure to continue to impose a 1.50 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 4.079 mills for operating expenses and is proposed solely at the discretion of the school board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

The Capital Outlay Tax will generate approximately \$38,845,397 used for the following projects:

CONSTRUCTION AND REMODELING

Land Purchase

MAINTENANCE, RENOVATION AND REPAIR

Drainage, Fencing, Lighting, and Paving Projects

Security and Safety Projects

Site Improvement Projects

Portable Covered Walkways

Roof Repairs and Replacement

Indoor Air Quality (IAQ) Projects

Repairs & Maintenance of Facilities

Americans with Disabilities Act Repairs and Renovations

Reimbursement of the Maintenance, Renovation, and Repairs paid through the General Fund as permitted by Florida Statute

MOTOR VEHICLE PURCHASES

Purchase of Fifteen (15) School Buses

Purchase of Specialty School Vans

Purchase of District Vehicles

Purchase of Heavy Equipment/Tractors

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

Computer Equipment

Lease of Computer Equipment for Instructional Purposes

Portable Classrooms

Furniture and Equipment

Enterprise Resource Software Acquired Via License/Maintenance Fees

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES

DUE UNDER A LEASE PURCHASE AGREEMENT

Debt Service on Certificates of Participation

PAYMENTS OF LOANS APPROVED PURUANT TO SS. 1011.14 AND 1011.15, F.S.

Repayment of Certificate of Participation (COPs) 2022A

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES AND REGULATIONS

Environmental Projects

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of Portables Classrooms

All concerned citizens are invited to a public hearing to be held on July 25, 2022, at 6:15 p.m. at the Okaloosa County School District Central Administrative Complex, 202 Highway 85 North, Niceville, Florida 32578.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

**NOTICE OF
PROPOSED TAX INCREASE**

The Okaloosa County School Board will soon consider a measure to increase its property tax levy.

Last year's property tax levy

A. Initially proposed tax levy	<u>\$134,210,286</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	<u>\$ 64,932</u>
C. Actual property tax levy	<u>\$134,145,354</u>
This year's proposed tax levy	<u>\$150,498,936</u>

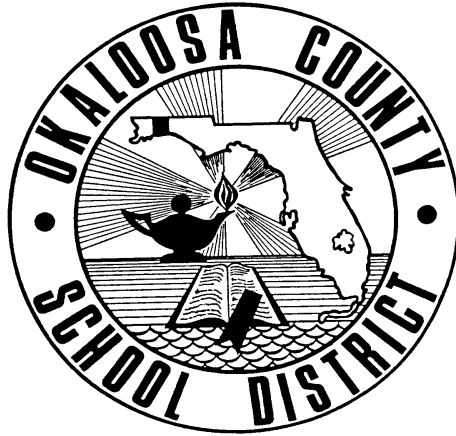
A portion of the tax levy is required under state law in order for the school board to receive \$135,176,144 in state education grants. The required portion has increased by 5.74 percent, and represents approximately six tenths of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on July 25, 2022, at 6:15 P.M. at the Okaloosa County School District Central Administrative Complex, 202 Highway 85 North, Niceville, Florida 32578.

A DECISION on the proposed tax increase and the budget will be made at this hearing.

OKALOOSA COUNTY SCHOOL DISTRICT



PRELIMINARY AND TENTATIVE BUDGET

FISCAL YEAR 2022-2023

SECTION III

OTHER INFORMATION

**School District of Okaloosa County
Comparison of Millage & Gross Taxable Value of Property
Fiscal Year 2022-2023**

Comparison of Millage			
Description	FY 2021-2022	FY 2022-2023	Increase/ (Decrease)
<u>REQUIRED:</u>			
Required Local Effort	3.695	3.330	(0.365)
Prior Period Funding Adjustment	-	0.001	0.001
Sub-Total Required	3.695	3.331	(0.364)
<u>DISCRETIONARY:</u>			
Discretionary Local	0.748	0.748	-
Additional Discretionary	-	-	-
Capital Improvement Tax	1.500	1.500	-
Sub-Total Discretionary	2.248	2.248	-
Total Millage	5.943	5.579	(0.364)

Change in Gross Taxable Value of Property			
Description	FY 2021-2022 Projected	FY 2022-2023 Projected	Increase/ (Decrease)
Gross Taxable Value for Operating Purposes	\$ 22,582,918,750	\$ 26,975,969,801	\$ 4,393,051,051

School District of Okaloosa County
Analysis of Property Taxes Generated - Impact on Homeowner
Fiscal Year 2022-2023

Appraised Value	Exempt Value	Non-Exempt Value	Actual 2021-2022	Proposed 2022-2023	Increase/ (Decrease)
\$ 50,000.00	\$ (25,000.00)	\$ 25,000.00	\$ 148.58	\$ 139.48	\$ (9.10)
\$ 70,000.00	\$ (25,000.00)	\$ 45,000.00	\$ 267.44	\$ 251.06	\$ (16.38)
\$ 90,000.00	\$ (25,000.00)	\$ 65,000.00	\$ 386.30	\$ 362.64	\$ (23.66)
\$ 110,000.00	\$ (25,000.00)	\$ 85,000.00	\$ 505.16	\$ 474.22	\$ (30.94)
\$ 130,000.00	\$ (25,000.00)	\$ 105,000.00	\$ 624.02	\$ 585.80	\$ (38.22)
\$ 150,000.00	\$ (25,000.00)	\$ 125,000.00	\$ 742.88	\$ 697.38	\$ (45.50)
\$ 175,000.00	\$ (25,000.00)	\$ 150,000.00	\$ 891.45	\$ 836.85	\$ (54.60)
\$ 200,000.00	\$ (25,000.00)	\$ 175,000.00	\$ 1,040.03	\$ 976.33	\$ (63.70)
\$ 300,000.00	\$ (25,000.00)	\$ 275,000.00	\$ 1,634.33	\$ 1,534.23	\$ (100.10)
\$ 400,000.00	\$ (25,000.00)	\$ 375,000.00	\$ 2,228.63	\$ 2,092.13	\$ (136.50)

	State	Local	Total
Mills Levied 2022-2023	3.331	2.248	5.579
Mills Levied 2021-2022	3.695	2.248	5.943
Increase/(Decrease)	(0.364)	-	(0.364)

(State includes Required Local Effort & Prior-Period Funding Adjustment Millage)

School District of Okaloosa County
Millage Levy - Thirty-Two Year History
Fiscal Year 1991-1992 to Fiscal Year 2022-2023

Fiscal Year	*Required Local Effort	*Prior Period Funding Adjustment Millage	Discretionary Basic	Discretionary Supplemental	Capital Outlay Discretionary (1)	Total Millage
1991-1992	6.284		0.510		1.300	8.094
1992-1993	6.632		0.510		1.300	8.442
1993-1994	6.505		0.510		1.300	8.315
1994-1995	6.887		0.510	0.250	0.939	8.586
1995-1996	6.530		0.510	0.250	1.296	8.586
1996-1997	6.516		0.510	0.250	1.296	8.572
1997-1998	6.523		0.510	0.250	1.289	8.572
1998-1999	6.675		0.510	0.249	1.289	8.723
1999-2000	5.945		0.510	0.228	1.289	7.972
2000-2001	6.211		0.510	0.208	1.289	8.218
2001-2002	5.817		0.510	0.190	1.701	8.218
2002-2003	6.023		0.510	0.178	1.701	8.412
2003-2004	5.915		0.510	0.168	1.701	8.294
2004-2005	5.695		0.510	0.151	1.938	8.294
2005-2006	5.375		0.510	0.240	1.938	8.063
2006-2007	5.156		0.510	0.182	1.938	7.786
2007-2008	5.024		0.510	0.167	1.938	7.639
2008-2009	5.272		0.498	0.166	1.688	7.624
2009-2010	5.288	0.103	0.748	-	1.500	7.639
2010-2011	5.257	0.029	0.748	-	1.500	7.534
2011-2012	5.511	0.010	0.748	-	1.500	7.769
2012-2013	5.218	0.010	0.748	-	1.500	7.476
2013-2014	5.303	-	0.748	-	1.500	7.551
2014-2015	5.184	0.009	0.748	-	1.500	7.441
2015-2016	5.030	0.001	0.748	-	1.500	7.279
2016-2017	4.658	0.001	0.748	-	1.500	6.907
2017-2018	4.340	-	0.748	-	1.500	6.588
2018-2019	4.113	-	0.748	-	1.500	6.361
2019-2020	3.957	0.001	0.748	-	1.500	6.206
2020-2021	3.786	0.001	0.748	-	1.500	6.035
2021-2022	3.695	-	0.748	-	1.500	5.943
2022-2023	3.330	0.001	0.748	-	1.500	5.579

*State Mandated

NOTES:

1. Beginning with fiscal year 2009-2010 the maximum allowable millage for Capital Outlay is 1.50 mils.



CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year : 2022	County : OKALOOSA
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Name of School District :
OKALOOSA CO SCHOOL DIST

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$	26,030,340,263	(1)
2.	Current year taxable value of personal property for operating purposes	\$	942,052,592	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	3,576,946	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	26,975,969,801	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	499,750,385	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	26,476,219,416	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	22,571,993,046	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(8)

SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/15/2022 1:12 PM	

SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.

9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	3.6950	per \$1,000	(9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2480	per \$1,000	(10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	83,403,514	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	50,741,840	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	134,145,354	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.1501	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	1.9165	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.3310	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	E. Additional Voted Millage
	1.5000	0.7480	0.0000	
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>		2.2480	per \$1,000	(17)

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 89,856,955	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 60,641,980	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 150,498,936	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>	5.74	% (21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>	10.11	% (22)

Final public budget hearing	Date : 9/12/2022	Time : 6:15 PM	Place : Central Administrative Complex, 202 Highway 85 North, Niceville, FL 32578
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S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.			
	Signature of Chief Administrative Officer :				Date :	
	Title :		Contact Name And Contact Title :			
	MARCUS CHAMBERS, SUPT		Julie A Perry, Chief Financial Officer			
	Mailing Address :		Physical Address :			
120 LOWERY PLACE, SE		120 LOWERY PLACE, SE				
City, State, Zip :		Phone Number :		Fax Number :		
FT WALTON BCH, FL 32548		850/833-5850		(850)833-7699		

Continued on page 3

School District of Okaloosa County
Proposed Preliminary and Tentative Budget
Discretionary Project Carryover by School
Fiscal Year 2021-2022 Compared to Fiscal Year 2022-2023
July 25, 2022

School Number	School Name	Discretionary Carryover FY 2021-2022	Discretionary Carryover FY 2022-2023	Increase/ (Decrease)
0031	Edwins Elementary School	\$ 29,576.32	\$ 15,165.00	\$ (14,411.32)
0041	Baker School	46,424.83	59,565.47	13,140.64
0051	Bob Sikes Elementary School	53,394.46	49,729.20	(3,665.26)
0082	Meigs Middle School	19,058.02	14,012.60	(5,045.42)
0092	Shoal River Middle School	33,614.65	15,877.14	(17,737.51)
0121	Ruckel Middle School	33,001.98	53,627.70	20,625.72
0131	Destin Elementary School	56,332.22	37,051.71	(19,280.51)
0151	Edge Elementary School	17,181.17	5,912.78	(11,268.39)
0161	Eglin Elementary School	4,299.98	829.03	(3,470.95)
0201	Laurel Hill School	15,175.58	17,083.12	1,907.54
0211	Niceville High School	4,688.36	2,478.23	(2,210.13)
0222	Northwood Elementary School	80,141.34	47,981.14	(32,160.20)
0241	Silver Sands School	3,221.70	2,889.72	(331.98)
0251	Riverside Elementary School	30,238.64	20,862.48	(9,376.16)
0271	Pryor Middle School	17,202.38	20,538.63	3,336.25
0281	Wright Elementary School	26,257.63	19,635.64	(6,621.99)
0431	Shalimar Elementary School	17,210.48	16,836.28	(374.20)
0541	Elliott Point Elementary School	15,977.37	13,231.92	(2,745.45)
0561	Mary Esther Elementary School	17,847.17	14,421.81	(3,425.36)
0571	Plew Elementary School	80,979.31	63,449.33	(17,529.98)
0581	Choctawhatchee High School	11,465.20	2,789.55	(8,675.65)
0601	Crestview High School	34,060.20	31,548.04	(2,512.16)
0621	Kenwood Elementary School	14,994.14	2,763.17	(12,230.97)
0631	Florosa Elementary School	2,095.71	3,787.24	1,691.53
0641	Fort Walton Beach High School	14,093.52	10,473.70	(3,619.82)
0651	Bruner Middle School	9,133.47	1,007.48	(8,125.99)
0671	Lewis School	8,842.46	11,260.99	2,418.53
0681	Longwood Elementary School	49,314.81	42,648.94	(6,665.87)
0701	Okaloosa Technical College	8,964.19	7,220.06	(1,744.13)
0721	Okaloosa STEMM Academy	11,636.73	16,892.50	5,255.77
0731	Walker Elementary School	24,819.76	39,573.80	14,754.04
0741	Bluewater Elementary School	10,329.79	3,169.44	(7,160.35)
0751	Antioch Elementary School	75,667.01	66,018.70	(9,648.31)
0761	Davidson Middle School	102,485.87	100,948.91	(1,536.96)
0771	Destin Middle School	60,968.25	71,194.19	10,225.94
0801	Richbourg School	4.62	5,896.88	5,892.26
0811	Southside Primary School	16,489.81	11,557.93	(4,931.88)
Total		\$ 1,057,189.13	\$ 919,930.45	\$ (137,258.68)

**School District of Okaloosa County
General Operating Fund
Summary of Reserves in June 30, 2023, Fund Balance
As of Preliminary and Tentative Budget
July 25, 2022**

Funds reflected in school and project reserves will be appropriated for specific expenditures as the school year progresses. The majority of these funds are restricted and cannot be used for other purposes.

Object 0987	<u>Reserves - Schools</u>	\$ 19,275.00
Object 0988	<u>School Carryover - Discretionary Project</u>	919,930.45
Object 0990	<u>Fund Balance - Unappropriated</u>	12,711,371.43
Object 0991	<u>Reserves - Inventory</u>	133,999.41
Object 0993	<u>Reserves - Retirement</u>	200,000.00
Object 0994	<u>Reserves - FTE/Schools</u>	
	Discretionary Project	7,595.00
	Project 3004 - Offset Decentralized FTE Reserves	926,292.00
	Project 9004 - CAPE	3,039,798.50
Object 0995	<u>Reserves - Claims Liability Insurance</u>	3,140,000.00
Object 0996	<u>Reserves - Contingency</u>	1,511,792.00
Object 0997	<u>Reserves - Projects</u>	
	Project 0015 - K-12 Florida Virtual for Digital Classrooms	4,899.85
	Project 0132 - VPK - Year Long Program	199,004.09
	Project 1004 - AICE Set-Aside	21,126.67
	Project 1084 - Medicaid Reimbursement	746,435.09
	Project 1190 - Teacher Salary Allocation	2,588,398.00
	Project 2031 - District Transfers	50,000.00
	Project 2045 - ROTC	173,423.05
	Project 2080 - ESSER - General Fund	1,393,231.69
	Project 2154 - Advanced Placement	1,804.51
	Project 2170 - Child Care - Northwood Elementary	4,563.45
	Project 2175 - Child Care - Bluewater Elementary	126.05
	Project 3101 - Lottery - Discretionary	51,639.48
	Project 3105 - Instructional Materials - Textbooks	1,355,089.93
	Project 3106 - Instructional Materials - Media	486,704.83
	Project 3109 - Instructional Materials - Science	144,205.01
	Project 3107 - Safe Schools	37,214.00
	Project 3110 - Instructional Materials - ESE Digital Applications	17,092.35
	Project 3161 - SAI - Supplemental Academic Instruction	2,803,668.54
	Project 3180 - Teachers Classroom Supply Allocation	47,870.06
	Project 4125 - CSR - Class Size Reduction	2,151,591.86
	Project 5007 - SSTRIDE District Supplement	7,685.48
	Project 5061 - CAPE - Aerospace/Aviation	5,606.47
	Project 5062 - CAPE - Child Development	66.64
	Project 5063 - CAPE - Construction	14,775.27
	Project 5064 - CAPE - Culinary	340,909.13
	Project 5065 - CAPE - Drafting/Engineering	93,368.83
	Project 5066 - CAPE - Electrical	1,286.24
	Project 5067 - CAPE - Health Science	39,416.67
	Project 5068 - CAPE - Information Technology	1,591,774.75
	Project 5069 - CAPE - Robotics	3,080.24
	Project 5071 - CAPE - Welding	3,538.40
	Project 5072 - CAPE - Automotive	79,769.12
	Project 5073 - CAPE - Building Trades	1,451.19
	Project 5077 - Jobs for Florida Grads	587.02
	Project 5099 - School Utilities	1,040,539.31

**School District of Okaloosa County
 General Operating Fund
 Summary of Reserves in June 30, 2023, Fund Balance
 As of Preliminary and Tentative Budget
 July 25, 2022**

Object 0997

Reserves - Projects (Continued)

Project 5110 - Workforce Development	98,473.38
Project 6010 - Educational Broadband Lease	0.33
Project 6060 - CAPE - Digital Tools - IT	72,415.76
Project 6061 - CAPE Innovation - Micro-Economics	68,353.10
Project 6099 - BP Claims	1,596,854.97
Project 6110 - Adult Education Tuition	30,738.68
Project 6123 - Reading Instruction	286,748.27
Project 7061 - CAPE - Digital Tools - STEMM	93,747.36
Project 7062 - CAPE - Digital Tools - Manufacturing	5,797.00
Project 7063 - CAPE - Manufacturing	44,140.32
Project 8110 - DJJ Supplemental Allocation	16,152.00
Project 8150 - Digital Classrooms	154,394.49
Project 9004 - Advanced International Certificate of Education	12,762.66
Project 9007 - CAPE	57,770.98
Project 9110 - Mental Health Assistance	526,538.60
Project 9121 - Print Shop	10,767.72

TOTAL \$ 41,187,652.68