



**School District of Okaloosa County**  
**District Summary Budget**  
**Special Revenue Funds - Elementary & Secondary**  
**School Emergency Relief III (ESSER III) (Fund 445x)**  
**Estimated Appropriations Comparison - By Object Group**  
**Fiscal Year 2023-2024**

| <b>Appropriations Comparison By Object Group</b> |                      |                                  |                                  |                             |                           |               |
|--|----------------------|----------------------------------|----------------------------------|-----------------------------|---------------------------|---------------|
| Object Group Number                              | Object Group Name    | FY 2021-2022 Actual Expenditures | FY 2022-2023 Actual Expenditures | FY 2023-2024 Appropriations | \$ Increase (Decrease)    | % of Total    |
| 100 / 200  | Salaries & Benefits  | \$ 17,181,738.25                 | \$ 23,941,361.98                 | \$ 2,114,752.19             | \$ (21,826,609.79)        | 49.2%         |
| 300  | Purchased Services   | 609,206.22                       | 1,041,575.12                     | 1,493,005.96                | 451,430.84                | 34.7%         |
| 400  | Energy Services      | -                                | -                                | -                           | -                         | 0.0%          |
| 500  | Materials & Supplies | 36,378.37                        | 4,978,274.54                     | 553,399.59                  | (4,424,874.95)            | 12.9%         |
| 600  | Capital Outlay       | -                                | 35,441.62                        | 2,913.38                    | (32,528.24)               | 0.1%          |
| 700  | Other Expenses       | 3,696,873.24                     | 1,140,450.00                     | 137,065.54                  | (1,003,384.46)            | 3.2%          |
| 900  | Transfers / Reserves | -                                | -                                | -                           | -                         | 0.0%          |
| <b>Total Appropriations</b>                      |                      | <b>21,524,196.08</b>             | <b>31,137,103.26</b>             | <b>4,301,136.66</b>         | <b>(26,835,966.60)</b>    | <b>100.0%</b> |
| <b>Est. Ending Fund Balance June 30</b>          |                      | -                                | -                                | -                           | -                         | <b>0.0%</b>   |
| <b>Total Other Special Revenue Fund</b>          |                      | <b>\$ 21,524,196.08</b>          | <b>\$ 31,137,103.26</b>          | <b>\$ 4,301,136.66</b>      | <b>\$ (26,835,966.60)</b> | <b>100.0%</b> |



**School District of Okaloosa County**  
**District Summary Budget**  
**Special Revenue Funds - Elementary & Secondary**  
**School Emergency Relief III (ESSER III) (Fund 445x)**  
**Estimated Appropriations Comparison - Function Group**  
**Fiscal Year 2023-2024**

| <b>Appropriations Comparison By Function Group</b> |   |                                  |                                  |                             |                           |               |
|--|---|----------------------------------|----------------------------------|-----------------------------|---------------------------|---------------|
| Function Group Number                              | Function Group Name                           | FY 2021-2022 Actual Expenditures | FY 2022-2023 Actual Expenditures | FY 2023-2024 Appropriations | \$ Increase (Decrease)    | % of Total    |
| 5000   | Instruction                                   | \$ 15,354,633.49                 | \$ 24,120,062.47                 | \$ 3,008,366.97             | \$ (21,111,695.50)        | 69.9%         |
| 6100   | Pupil Personnel Services                      | 570,466.94                       | 4,361,596.25                     | 183,043.12                  | (4,178,553.13)            | 4.3%          |
| 6200   | Instructional Media Services                  | 71,260.51                        | 538.25                           | -                           | (538.25)                  | 0.0%          |
| 6300   | Instruction & Curriculum Development Services | 159,406.09                       | 235,983.34                       | -                           | (235,983.34)              | 0.0%          |
| 6400   | Instructional Staff Training Services         | 81,401.42                        | 1,253,007.06                     | 370,017.36                  | (882,989.70)              | 8.6%          |
| 6500   | Instruction Related Technology                | 10,874.27                        | -                                | -                           | -                         | 0.0%          |
| 7100   | Board   | 4,306.00                         | -                                | -                           | -                         | 0.0%          |
| 7200   | General Administration                        | 945,843.56                       | 1,032,103.07                     | 113,545.54                  | (918,557.53)              | 2.6%          |
| 7300   | School Administration                         | 624,864.22                       | 49,462.37                        | 1,666.67                    | (47,795.70)               | 0.0%          |
| 7400   | Facilities Acquisition & Construction         | 8,208.74                         | -                                | 338,909.00                  | 338,909.00                | 7.9%          |
| 7500   | Fiscal Services                               | 59,959.40                        | -                                | -                           | -                         | 0.0%          |
| 7600   | Food Services                                 | 438,228.54                       | 3,230.50                         | -                           | (3,230.50)                | 0.0%          |
| 7700   | Central Services                              | 96,434.32                        | -                                | -                           | -                         | 0.0%          |
| 7800   | Pupil Transportation Services                 | 562,415.17                       | 73,043.70                        | 251,456.50                  | 178,412.80                | 5.9%          |
| 7900   | Operation of Plant                            | 422,786.88                       | 5,382.50                         | 33,059.25                   | 27,676.75                 | 0.8%          |
| 8100   | Maintenance of Plant                          | 209,656.83                       | -                                | -                           | -                         | 0.0%          |
| 8200   | Administrative Technology Services            | 55,984.50                        | -                                | -                           | -                         | 0.0%          |
| 9100   | Community Services                            | 1,847,465.20                     | 2,693.75                         | 1,072.25                    | (1,621.50)                | 0.0%          |
| <b>Total Appropriations</b>                        |   | <b>21,524,196.08</b>             | <b>31,137,103.26</b>             | <b>4,301,136.66</b>         | <b>(26,835,966.60)</b>    | <b>100.0%</b> |
| <b>Est. Ending Fund Balance June 30</b>            |   | <b>-</b>                         | <b>-</b>                         | <b>-</b>                    | <b>-</b>                  | <b>0.0%</b>   |
| <b>Total Other Special Revenue Fund</b>            |   | <b>\$ 21,524,196.08</b>          | <b>\$ 31,137,103.26</b>          | <b>\$ 4,301,136.66</b>      | <b>\$ (26,835,966.60)</b> | <b>100.0%</b> |