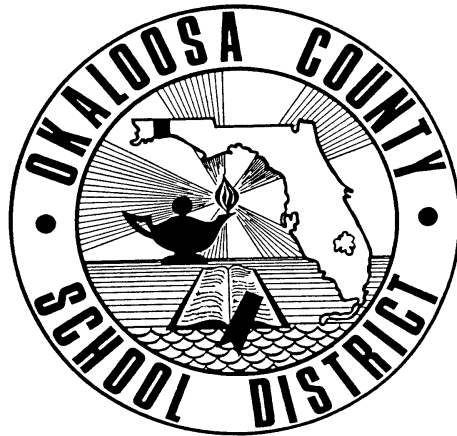


OKALOOSA COUNTY SCHOOL DISTRICT



PROPOSED FY 2023-2024 PRELIMINARY AND TENTATIVE BUDGET

JULY 24, 2023

School District of Okaloosa County
Proposed Preliminary and Tentative District Summary Budget
Fiscal Year 2023-2024
July 24, 2023

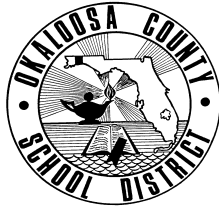
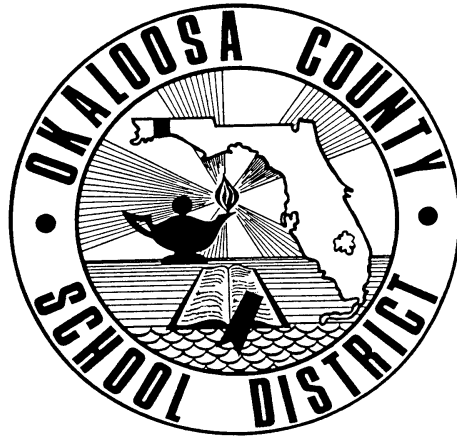


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OKALOOSA COUNTY SCHOOL DISTRICT



PRELIMINARY AND TENTATIVE BUDGET

FISCAL YEAR 2023-2024

SECTION 1

DISTRICT SUMMARY BUDGET

School District of Okaloosa County
Budget Overview
FY 2023 Preliminary & Tentative Compared to FY 2024 Preliminary & Tentative
Fiscal Year 2023-2024
July 24, 2023

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 were in the NWF Daily News on Friday, July 21, 2023. 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 and the Internal Service Fund. The Budget Summary includes the following statement: “The proposed operating budget expenditures of Okaloosa County School District are 4.8% 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 \$15.7 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 \$36.75 million, Special Revenue – Miscellaneous (Internal Funds) in the amount of \$2.8 million, Capital Outlay generated by increased property values (1.500 mill) in the amount of \$10.8 million, Capital Outlay generated by Sales Tax in the amount of \$4.1 million, and Capital Outlay generated mainly by the sale of land in the amount of \$3.6 million. The District experienced a large decrease in revenue in ESSER funding (Funds 441x through 446x) in the amount of \$30.4 million.

Each year, the District is required to advertise its budget in the local newspaper. For this purpose, the increase to the Total Operating Budget is calculated using the funds shown below and amounts to an increase of 4.7%. COP funds are then added to create the Total Advertised Budget. The Internal Service Fund used for our Self-Funded Medical Insurance Plan is not advertised but is a part of our Total Budget.

Fund	Fund Name	Fiscal Year 2023-2024	Fiscal Year 2022-2023	Increase/ (Decrease)	Percent
1010	General Fund	\$ 406,534,132.82	\$ 369,782,377.84	\$ 36,751,754.98	9.9%
5020	Special Revenue - Food Service	25,155,364.50	24,698,927.22	456,437.28	1.8%
420x	Special Revenue - Other Federal	25,843,381.28	25,602,902.60	240,478.68	0.9%
441x	Special Revenue - ESSER	-	7,331.90	(7,331.90)	-100.0%
442x	Special Revenue - Other CARES Act	-	647,129.38	(647,129.38)	-100.0%
443x	Special Revenue - ESSER II	184,770.39	3,075,282.97	(2,890,512.58)	-94.0%
444x	Special Revenue - Other CRRSA Act	-	10,094.47	(10,094.47)	100.0%
445x	Special Revenue - ESSER III	4,615,875.93	30,002,692.95	(25,386,817.02)	100.0%
446x	Special Revenue - Other ARP Act	509,412.82	1,964,333.28	(1,454,920.46)	100.0%
490x	Special Revenue - Misc. (Internal Funds)	18,762,516.61	15,993,183.31	2,769,333.30	100.0%
2xxx	Debt Service Funds	21,652,973.26	21,533,248.01	119,725.25	0.6%
3610	Capital Funds - CO & DSS	2,842,048.25	2,664,181.17	177,867.08	6.7%
37xx	Capital Funds - 1.500 Mill	66,003,926.80	55,208,595.99	10,795,330.81	19.6%
3911	Capital Outlay - Sales Tax	48,639,489.92	44,512,688.04	4,126,801.88	9.3%
39xx	Capital Outlay - Other	4,037,135.44	470,866.24	3,566,269.20	757.4%
Total Operating Budget for Calculation		\$ 624,781,028.02	\$ 596,173,835.37	\$ 28,607,192.65	4.8%
3922	Capital Outlay - COPs 2022A Loan	85,851,327.38	121,929,080.60	(36,077,753.22)	
Total Advertised Budget		\$ 710,632,355.40	\$ 718,102,915.97	\$ (7,470,560.57)	
7120	Internal Service Fund (Self-Insured Medical)	46,263,316.72	-	46,263,316.72	
Total Budget		\$ 756,895,672.12	\$ 718,102,915.97	\$ 38,792,756.15	

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 24, 2023.

Notice of Proposed Tax Increase

The total millage proposed for fiscal year 2023-2024 is 5.477 which is a decrease of 0.102 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 2022-2023 to fiscal year 2023-2024, the impact on the homeowner, and a thirty-three 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 3.330 in fiscal year 2022-2023 to 3.229 in fiscal year 2023-2024.
- 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.

(This section intentionally left blank.)

Section II – General Fund

- The overall increase in revenue and reserves is \$36.75 million.
 - New revenue increased \$22.35 million.
 - Other Financing Sources (Transfer from Capital Improvement Funds) increased \$1.96 million. This transfer funds maintenance of school district facilities, leases of instructional computers, and a portion of bus driver salaries and benefits.
 - Fund Balance & Reserves increased \$12.45 million.

Fund	FY 2023-2024 P & T	FY 2022-2023 P & T	Increase/ (Decrease)
Federal Direct Sources	\$ 3.40	\$ 3.54	\$ (0.14)
Federal through State Sources	0.65	0.55	0.10
State Sources	182.54	171.44	11.10
Local Sources	120.44	109.16	11.28
Sub-Total - New Revenue	307.03	284.69	22.34
Other Financing - Capital Transfer	15.67	13.71	1.96
Reserve - Encumbrance	3.07	2.72	0.35
Reserve - Inventory	0.13	0.13	-
Reserve - Carryover School	0.98	0.92	0.06
Reserve - Categorical Projects	12.02	10.81	1.21
Reserves - Non-Categorical Projects	48.21	37.32	10.89
Reserves - Retirement	0.20	0.20	-
Reserves - Claims Liability	2.91	3.14	(0.23)
Reserves - FTE	1.86	1.92	(0.06)
Reserves - Contingency	1.51	1.51	-
Reserves - Fund Balance	12.94	12.71	0.23
Sub-Total - Fund Balance & Reserves	83.83	71.38	12.45
Total General Fund	<u>\$ 406.53</u>	<u>\$ 369.78</u>	<u>\$ 36.75</u>

- New Revenue
 - The new revenue increase of \$22.34 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, Mental Health, Voluntary Pre-Kindergarten, Child Care, and Adult Course Fees.
 - In fiscal year 2023-2024, several categoricals were discontinued and rolled into the Base Student Allocation. The District must still fund these items by setting aside funds for these specific purposes; therefore, these amounts have been deducted from flexible operating funds as shown on the next page.

- Flexible Operating Funds & Funds to Meet Class Size
 - The changes in flexible operating funds and funds to meet class size are illustrated below. Of the \$22.34 million increase in new revenue, only \$12.78 million is flexible and/or used to meet class size.

Revenue	FY 2023-2024 P & T	FY 2022-2023 P & T	Increase/ (Decrease)
FEFP Base Funding	\$ 100.59	\$ 83.75	\$ 16.84
Less Reading Instruction Set-Aside	(1.80)	-	(1.80)
Less Instructional Materials Set-Aside	(2.50)	-	(2.50)
Less Teacher Classroom Supplies Set-Aside	(0.58)	-	(0.58)
Less Teacher Salary Increase Maintenance	(8.65)	-	(8.65)
Less Teacher Salary Increase Growth	(2.70)	-	(2.70)
Less FES Set-Aside	(17.33)	(13.80)	(3.53)
Transportation	8.14	7.73	0.41
Class Size Reduction	30.95	32.45	(1.50)
Educational Enrichment (aka SAI)	9.11	8.89	0.22
ESE Guarantee	14.21	13.95	0.26
Federally Connected Students Supplement	3.10	2.88	0.22
State Funded Discretionary Supplement (FES Offset)	3.63	-	3.63
District School Taxes	117.57	105.61	11.96
Tax Redemptions	0.10	0.11	(0.01)
Interest on Investments	0.50	0.08	0.42
Federal Indirect Cost Reimbursement	0.40	0.38	0.02
School Food Service Indirect Cost Reimbursement	0.20	0.13	0.07
Total Operating/Class Size Revenue	\$ 254.94	\$ 242.16	\$ 12.78

- When reviewing the increase to the total operating, it is important to take into account the following anticipated increased expenditures (in millions) for fiscal year 2023-2024 in order to see the true impact to the budget:

Description	Amount
Total Operating/Class Size Revenue Increase	\$ 12.78
Classroom Teachers Funded thru ESSER in FY 2023	(8.00)
FTE Reserves for Non-Projected FTE in Excess of FY 2023 Reserve	(1.45)
Increased Funding to Charter Schools	(3.00)
Increased Cost of Florida Retirement Contributions Due to Rate Increase	(2.40)
Increased Property Insurance	(1.40)
Increased Electricity Costs	(1.00)
Capital Transfer to Fund a Portion of Bus Driver Salaries & Benefits	2.00
Funds Remaining for All Other Increases, Including Salaries	<u>\$ (2.47)</u>

Section III – School Food Service

- Overall increase in revenue and reserves is \$0.46 million.
 - New revenue increased \$1.40 million.
 - Fund Balance decreased \$0.95 million.

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

- New revenue increased \$0.24 million.
 - IDEA decreased \$0.93 million.
 - Title I decreased \$0.58 million.
 - Title II increased \$0.53 million.
 - DODEA Grant increased \$1.60 million.

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

- New revenue decreased \$7,000 (funds were expended).

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

- New revenue decreased \$0.68 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 \$2.89 million (funds were expended).

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

- New revenue decreased \$10,094 (funds were expended).
- 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 decreased \$25.39 million (funds were expended).
- These funds will be used to address learning loss.

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

- New revenue decreased \$1.45 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 \$6.76 million, and estimated revenue is \$12.00 million for a total budget of \$18.76 million.

Section XII – Debt Service

- Overall increase in revenue and reserves is \$0.12 million.
 - New revenue is projected to be the same as the previous year.
 - Other Financing Sources (Transfer from Capital Outlay) will be used to pay principal and interest on COPs 2022A (See Capital Outlay).

Section XIII – Capital Outlay

- Overall decrease in revenue and reserves is \$17.4 million. This is misleading due to COPs 2022A.
 - Total New Revenue increased by \$7.01 million:
 - New revenue for Capital Outlay & Debt Service (CO & DS) increased by \$96,491.
 - New Revenue for Capital Outlay collections due to 1.500 mill increased by \$4.92 million.
 - New Revenue for Capital Outlay collections due to sales tax increased by \$2.00 million.
 - Fund Balance decreased by \$24.43 million primarily due to spending funds received from the sale of Certificates of Participation (COPs) 2022A. These funds are used to finance sales tax projects.

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser		30,390,733,381.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
	Total	
1. Required Local Effort	3.2290	3.2290
2. Prior-Period Funding Adjustment Millage		
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	5.4770	5.4770

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2024

Preliminary & Tentative

SECTION II. GENERAL FUND - FUND 100

Page 2

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	2,348,000.00
Reserve Officers Training Corps (ROTC)	3191	300,000.00
Miscellaneous Federal Direct	3199	750,000.00
Total Federal Direct	3100	3,398,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	650,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	650,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	144,840,246.00
Workforce Development	3315	2,464,581.00
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	30,945,658.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	486,800.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	3,743,805.43
Total State	3300	182,537,090.43
<i>LOCAL:</i>		
District School Taxes	3411	116,029,389.00
Tax Redemptions	3421	100,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Investment Income	3430	500,000.00
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	1,636,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	1,480,572.00
Total Local	3400	120,445,961.00
TOTAL ESTIMATED REVENUES		307,031,051.43
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	15,668,144.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	15,668,144.00
TOTAL OTHER FINANCING SOURCES		15,668,144.00
Fund Balance, July 1, 2023	2800	83,834,937.39
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		406,534,132.82

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION II. GENERAL FUND - FUND 100 (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	240,871,102.60	125,050,710.44	48,275,375.73	48,084,215.32	550.72	15,253,361.03	911,124.32	3,295,765.04
Student Support Services	6100	14,737,395.34	9,440,986.03	3,435,908.72	1,761,848.39	6,000.00	77,807.20	7,650.00	7,195.00
Instructional Media Services	6200	2,144,478.98	1,125,330.00	570,274.00	82,009.42		1,830.06	364,145.50	890.00
Instruction and Curriculum Development Services	6300	5,296,771.94	2,629,785.00	907,359.00	1,462,575.50		70,658.37	11,138.82	215,255.25
Instructional Staff Training Services	6400	3,434,947.98	1,999,778.34	1,097,894.38	61,571.06		40,118.20	1,400.00	234,186.00
Instruction-Related Technology	6500	477,469.55	177,685.05	66,706.14	127,227.84	2,479.75	64,899.84	34,090.48	4,380.45
Board	7100	1,445,182.84	270,680.00	245,564.00	856,650.13		5,500.00		66,788.71
General Administration	7200	458,952.22	224,138.00	145,786.00	22,352.41		21,819.94	2,600.00	42,255.87
School Administration	7300	22,858,084.50	16,059,600.09	5,965,911.41	665,431.63		131,159.80	29,594.67	6,386.90
Facilities Acquisition and Construction	7400	2,265,546.78	155,890.00	56,070.00	1,013,933.13	3,000.00	8,050.00	1,010,753.65	17,850.00
Fiscal Services	7500	2,388,261.93	1,606,576.00	618,540.00	100,975.29		24,400.00	10,300.00	27,470.64
Food Service	7600								
Central Services	7700	7,653,759.96	2,361,451.58	3,905,914.78	671,990.31	10,500.00	574,093.27	13,325.85	116,484.17
Student Transportation Services	7800	17,259,621.60	8,201,635.02	5,362,934.01	1,135,893.55	1,494,500.92	980,897.10	20,750.00	63,011.00
Operation of Plant	7900	29,199,228.80	5,493,594.60	2,460,394.44	10,504,266.75	10,059,500.08	512,286.40	63,551.03	105,635.50
Maintenance of Plant	8100	8,784,993.25	3,463,832.01	1,633,626.58	2,475,438.45	153,400.00	502,547.02	464,721.83	91,427.36
Administrative Technology Services	8200	3,859,287.48	1,820,536.00	709,054.00	954,397.48	1,700.00	35,900.00	336,700.00	1,000.00
Community Services	9100	3,348,333.57	642,581.58	359,272.68	64,273.26		2,054,367.24	12,685.24	215,153.57
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		366,483,419.32	180,724,789.74	75,816,585.87	70,045,049.92	11,731,631.47	20,359,695.47	3,294,531.39	4,511,135.46
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, 2024	2710	133,999.41							
Restricted Fund Balance, June 30, 2024	2720	10,597,806.31							
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740	14,870,448.25							
Unassigned Fund Balance, June 30, 2024	2750	14,448,459.53							
TOTAL ENDING FUND BALANCE	2700	40,050,713.50							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		406,534,132.82							

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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	8,275,000.00
USDA-Donated Commodities	3265	1,287,300.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	52,348.24
Total Federal Through State and Local	3200	9,614,648.24
<i>STATE:</i>		
School Breakfast Supplement	3337	40,500.00
School Lunch Supplement	3338	62,400.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	102,900.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	4,069,700.00
Other Miscellaneous Local Sources	3495	8,266.00
Total Local	3400	4,077,966.00
TOTAL ESTIMATED REVENUES		13,795,514.24
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, 2023	2800	11,359,850.26
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		25,155,364.50

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
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Preliminary & Tentative

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

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	Account Number	
APPROPRIATIONS		
<i>Food Services: (Function 7600)</i>		
Salaries	100	1,776,850.14
Employee Benefits	200	234,614.28
Purchased Services	300	9,607,289.24
Energy Services	400	98,262.87
Materials and Supplies	500	1,331,812.02
Capital Outlay	600	1,180,805.86
Other	700	393,046.46
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		14,622,680.87
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, 2024	2710	439,540.19
Restricted Fund Balance, June 30, 2024	2720	
Committed Fund Balance, June 30, 2024	2730	
Assigned Fund Balance, June 30, 2024	2740	10,093,143.44
Unassigned Fund Balance, June 30, 2024	2750	
TOTAL ENDING FUND BALANCE	2700	10,532,683.63
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		25,155,364.50

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
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SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

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	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	2,578,944.86
Total Federal Direct	3100	2,578,944.86
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	17,289.87
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	118,829.94
Teacher and Principal Training and Recruiting - Title II, Part A	3225	1,523,281.56
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	10,806,651.32
Elementary and Secondary Education Act, Title I	3240	9,374,176.13
Language Instruction - Title III	3241	517,481.68
Twenty-First Century Schools - Title IV	3242	689,177.51
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	217,548.41
Total Federal Through State And Local	3200	23,264,436.42
<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		25,843,381.28
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, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		25,843,381.28

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	19,575,948.62	6,741,185.96	3,351,757.92	2,317,439.47		6,304,025.59	777,808.86	83,730.82
Student Support Services	6100	1,129,237.20	704,478.97	274,826.77	65,328.39		82,847.07	1,006.00	750.00
Instructional Media Services	6200	983.85						983.85	
Instruction and Curriculum Development Services	6300	2,300,467.83	1,576,208.59	565,941.59	131,909.13		15,190.51	8,321.01	2,897.00
Instructional Staff Training Services	6400	2,187,885.33	1,041,645.87	344,864.28	450,132.69		282,613.37		68,629.12
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	621,929.74							621,929.74
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	13,394.71	2,624.50	367.30	9,902.91				500.00
Student Transportation Services	7800	13,534.00			13,534.00				
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		25,843,381.28	10,066,143.89	4,537,757.86	2,988,246.59		6,684,676.54	788,119.72	778,436.68
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, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		25,843,381.28							

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

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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	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
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, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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 (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								
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								
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, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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

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	
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	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
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, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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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								
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									
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, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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

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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	111,628.90
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	73,141.49
Total Federal Through State And Local	3200	184,770.39
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		184,770.39
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, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		184,770.39

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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	155,605.95	1.54	0.22	49,912.01		60,047.50	45,644.68	
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	9,164.44							9,164.44
School Administration	7300								
Facilities Acquisition and Construction	7400	20,000.00						20,000.00	
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		184,770.39	1.54	0.22	49,912.01		60,047.50	65,644.68	9,164.44
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, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		184,770.39							

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SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA
ACT RELIEF (INCLUDING GEER II) - FUND 444

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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	
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	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
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, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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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								
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									
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, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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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	4,615,875.93
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	4,615,875.93
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		4,615,875.93
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, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,615,875.93

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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	3,044,426.56	916,825.32	698,589.26	940,682.50		488,329.48		
Student Support Services	6100	183,043.10	51,165.91	10,354.81	121,522.38				
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	370,017.36	98,375.07	125,138.80	67,000.00		53,070.11	2,913.38	23,520.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	349,128.74							349,128.74
School Administration	7300	1,666.67			1,666.67				
Facilities Acquisition and Construction	7400	338,909.00			338,909.00				
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	294,553.00	189,280.00	37,023.00	68,250.00				
Operation of Plant	7900	33,059.25			33,059.25				
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	1,072.25			1,072.25				
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		4,615,875.93	1,255,646.30	871,105.87	1,572,162.05		541,399.59	2,913.38	372,648.74
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, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,615,875.93							

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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	509,412.82
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	509,412.82
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		509,412.82
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, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		509,412.82

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SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (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	126,111.86			81,052.76		43,961.43	1,097.67	
Student Support Services	6100	271,032.27	4,000.00	238,220.27	16,472.08		10,944.92	1,395.00	
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	4,844.27					4,844.27		
Instructional Staff Training Services	6400	75,546.06	24,659.60	1,886.46	4,375.00				44,625.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	20,350.36							20,350.36
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								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	8,528.00				8,528.00			
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		509,412.82	28,659.60	240,106.73	104,899.84	8,528.00	59,750.62	2,492.67	64,975.36
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, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		509,412.82							

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

Preliminary & Tentative

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	12,000,000.00
Total Local	3400	12,000,000.00
TOTAL ESTIMATED REVENUES	3000	12,000,000.00
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, 2023	2800	6,762,516.61
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		18,762,516.61

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DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2024

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	11,300,000.00							11,300,000.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		11,300,000.00							11,300,000.00
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, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720	7,462,516.61							
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700	7,462,516.61							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		18,762,516.61							

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	84,570.00	84,570.00						
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	275,320.00	84,570.00	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								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES		275,320.00	84,570.00	190,750.00					
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	21,174,500.00						21,174,500.00	
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	21,174,500.00						21,174,500.00	
TOTAL OTHER FINANCING SOURCES		21,174,500.00						21,174,500.00	
Fund Balance, July 1, 2023	2800	203,153.26	92,060.37	66,274.95				44,817.94	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		21,652,973.26	176,630.37	257,024.95				21,219,317.94	

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	16,926,000.00	126,000.00	80,000.00				16,720,000.00	
Interest	720	4,600,355.00	39,930.00	108,925.00				4,451,500.00	
Dues and Fees	730	7,725.66		650.00				7,075.66	
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	21,534,080.66	165,930.00	189,575.00				21,178,575.66	
OTHER FINANCING USES:									
<i>Payments to Refunding Escrow Agent (Function 9299)</i>									
	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930	7,058.46						7,058.46	
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	7,058.46						7,058.46	
TOTAL OTHER FINANCING USES		7,058.46						7,058.46	
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720	111,834.14	10,700.37	67,449.95				33,683.82	
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCES	2700	111,834.14	10,700.37	67,449.95				33,683.82	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		21,652,973.26	176,630.37	257,024.95				21,219,317.94	

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	1,131,016.00						1,131,016.00				
Interest on Undistributed CO&DS	3325	7,463.00						7,463.00				
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	1,138,479.00						1,138,479.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	43,762,656.00							43,762,656.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419	29,000,000.00									29,000,000.00	
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	72,762,656.00							43,762,656.00		29,000,000.00	
TOTAL ESTIMATED REVENUES		73,901,135.00						1,138,479.00	43,762,656.00		29,000,000.00	
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, 2023	2800	133,472,792.79						1,703,569.25	22,241,270.80		109,527,952.74	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		207,373,927.79						2,842,048.25	66,003,926.80		138,527,952.74	

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	63,876,719.07									63,876,719.07	
Furniture, Fixtures and Equipment	640	6,278,975.55							5,703,735.19		575,240.36	
Motor Vehicles (Including Buses)	650	3,087,369.07							1,071,635.07		2,015,734.00	
Land	660	3,598,617.00							3,598,617.00			
Improvements Other Than Buildings	670	1,324,338.59							1,153,312.65		171,025.94	
Remodeling and Renovations	680	84,700,415.94						2,558,724.50	36,292,042.21		45,849,649.23	
Computer Software	690	1,517,160.52							1,517,160.52			
Charter School Local Capital Improvement	793	400,000.00							400,000.00			
Charter School Capital Outlay Sales Tax	795	2,361,595.00									2,361,595.00	
Redemption of Principal	710	391,124.71							391,124.71			
Interest	720	17,470.29							17,470.29			
Dues and Fees	730											
TOTAL APPROPRIATIONS		167,553,785.74						2,558,724.50	50,145,097.64		114,849,963.60	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	15,668,144.00							15,668,144.00			
To Debt Service Funds	920	21,174,500.00									21,174,500.00	
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	36,842,644.00							15,668,144.00		21,174,500.00	
TOTAL OTHER FINANCING USES		36,842,644.00							15,668,144.00		21,174,500.00	
Nonspendable Fund Balance, June 30, 2024	2710											
Restricted Fund Balance, June 30, 2024	2720											
Committed Fund Balance, June 30, 2024	2730											
Assigned Fund Balance, June 30, 2024	2740	2,977,498.05						283,323.75	190,685.16		2,503,489.14	
Unassigned Fund Balance, June 30, 2024	2750											
TOTAL ENDING FUND BALANCES	2700	2,977,498.05						283,323.75	190,685.16		2,503,489.14	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		207,373,927.79						2,842,048.25	66,003,926.80		138,527,952.74	

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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, 2023	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, 2024

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, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

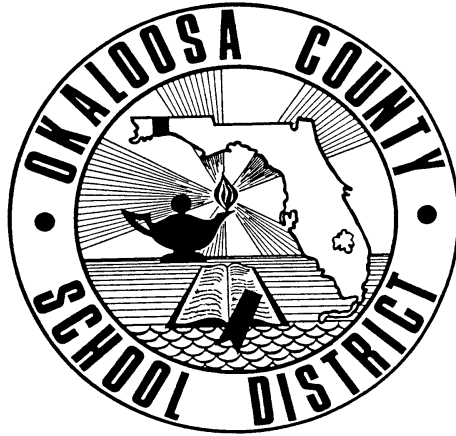
SECTION XV. ENTERPRISE FUNDS

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, 2023	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, 2024	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	36,931,943.00		36,931,943.00					
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		36,931,943.00		36,931,943.00					
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, 2023	2880	9,331,373.72		9,331,373.72					
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		46,263,316.72		46,263,316.72					
ESTIMATED EXPENSES									
	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300	1,123,760.00		1,123,760.00					
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	45,139,556.72		45,139,556.72					
Total Operating Expenses		46,263,316.72		46,263,316.72					
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, 2024	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		46,263,316.72		46,263,316.72					

OKALOOSA COUNTY SCHOOL DISTRICT



PRELIMINARY AND TENTATIVE BUDGET

FISCAL YEAR 2023-2024

SECTION II

BUDGET ADVERTISEMENTS

BUDGET SUMMARY

*** THE PROPOSED OPERATING BUDGET EXPENDITURES OF OKALOOSA COUNTY SCHOOL DISTRICT ARE 4.8% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2023-2024**

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (including Prior Period Funding Adjustment Millage)	3.2290
Local Capital Improvement (Capital Outlay)	1.5000
Discretionary Capital Outlay	0.0000
Discretionary Operating	0.7480

Discretionary Critical Needs (Operating or Capital)	0.0000
Additional Millage Not to Exceed 4 Years (Operating)	0.0000

PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:

Operating or Capital Not to Exceed 2 Years	0.0000
Debt Service (Voted)	0.0000
Total Millage	5.4770

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal sources	\$ 4,048,000	\$ 40,768,089	\$ -	\$ -	\$ -	\$ -	\$ 44,816,089
State sources	182,537,090	102,900	275,320	1,138,479	-	-	184,053,789
Local sources	120,445,961	16,077,966	-	72,762,656	-	-	209,286,583
TOTAL SOURCES	\$ 307,031,051	\$ 56,948,955	\$ 275,320	\$ 73,901,135	\$ -	\$ -	\$ 438,156,461
Transfers In	15,668,144	-	21,174,500	-	-	-	36,842,644
Fund Balances/Reserves/Net Assets	83,834,937	18,122,367	203,153	133,472,793	-	-	235,633,250
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 406,534,133	\$ 75,071,322	\$ 21,652,973	\$ 207,373,928	\$ -	\$ -	\$ 710,632,355
EXPENDITURES							
Instruction	240,871,103	22,902,093	-	-	-	-	263,773,195
Pupil Personnel Services	14,737,395	1,583,313	-	-	-	-	16,320,708
Instructional Media Services	2,144,479	984	-	-	-	-	2,145,464
Instructional and Curriculum Development Services	5,296,772	2,305,312	-	-	-	-	7,602,084
Instructional Staff Training Services	3,434,948	2,633,449	-	-	-	-	6,068,396
Instruction Related Technology	477,470	-	-	-	-	-	477,470
School Board	1,445,183	-	-	-	-	-	1,445,183
General Administration	458,952	1,000,573	-	-	-	-	1,459,526
School Administration	22,858,085	1,667	-	-	-	-	22,859,750
Facilities Acquisition and Construction	2,265,547	358,909	-	170,531,284	-	-	173,155,740
Fiscal Services	2,388,262	-	-	-	-	-	2,388,262
Food Services	-	15,062,221	-	-	-	-	15,062,221
Central Services	7,653,760	16,395	-	-	-	-	7,670,154
Pupil Transportation Services	17,259,622	308,087	-	-	-	-	17,567,709
Operation of Plant	29,199,229	33,059	-	-	-	-	29,232,288
Maintenance of Plant	8,784,993	-	-	-	-	-	8,784,992
Administrative Technology Services	3,859,287	-	-	-	-	-	3,859,287
Community Services	3,348,334	11,309,600	-	-	-	-	14,657,935
Debt Services	-	-	21,541,139	-	-	-	21,541,139
TOTAL EXPENDITURES	\$ 366,483,419	\$ 57,515,661	\$ 21,541,139	\$ 170,531,284	\$ -	\$ -	\$ 616,071,504
Transfers Out	-	-	-	36,842,644	-	-	36,842,644
Fund Balances/Reserves/Net Assets	40,050,714	17,555,660	111,834	-	-	-	57,718,208
TOTAL APPROPRIATED EXPENDITURES							
TRANSFERS, RESERVES & BALANCES	\$ 406,534,133	\$ 75,071,322	\$ 21,652,973	\$ 207,373,928	\$ -	\$ -	\$ 710,632,355

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 3.977 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 \$43,762,656 used for the following projects:

CONSTRUCTION AND REMODELING

Land Purchase
Site Improvement Projects
Remodeling Projects

MAINTENANCE, RENOVATION AND REPAIR

Drainage, Fencing, Lighting, and Paving Projects
Security and Safety Projects
Portable Covered Walkways
Roof Repairs and Replacement
Renovation and Repair from Hurricane Damage
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 (COP) 2022A
Repayment of Future Certificate of Participation (COP) for New School(s)

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

PAYMENT OF SALARIES AND BENEFITS

Salaries and Benefits for School Bus Drivers

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.

Purchase of Real Property

Construction of School Facilities

Purchase or Lease of Permanent or Relocatable School Facilities

Purchase of Vehicles to Transport Students

Renovation, Repair, and Maintenance of School Facilities

Payment of the Cost of Premiums for Property and Casualty Insurance Necessary to Insure School Facilities

Purchase or Lease of Driver's Education Vehicles, Maintenance Vehicles, Security Vehicles, or Vehicles Used in Storing or Distributing
Materials and 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

Payment of Costs of Opening Day Collection for Library Media Center

**All concerned citizens are invited to a public hearing to be held on July 24, 2023, 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>\$150,498,936</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	<u>\$ -91,907</u>
C. Actual property tax levy	<u>\$150,590,843</u>
This year's proposed tax levy	<u>\$166,450,047</u>

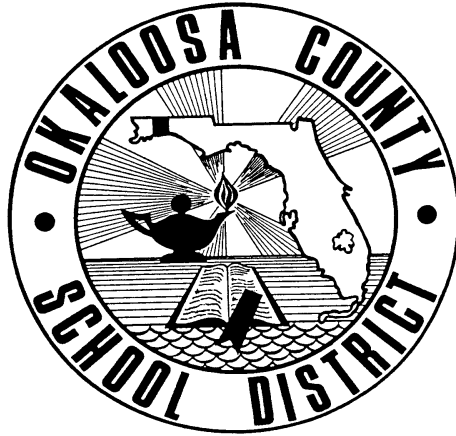
A portion of the tax levy is required under state law in order for the school board to receive \$141,212,398 in state education grants. The required portion has increased by 7.08 percent, and represents approximately six tenths of the total proposed taxes.

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 24, 2023, 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 2023-2024

SECTION III

OTHER INFORMATION

**School District of Okaloosa County
Comparison of Millage & Gross Taxable Value of Property
Fiscal Year 2023-2024**

Comparison of Millage			
Description	FY 2022-2023	FY 2023-2024	Increase/ (Decrease)
REQUIRED:			
Required Local Effort	3.330	3.229	(0.101)
Prior Period Funding Adjustment	0.001	-	(0.001)
Sub-Total Required	3.331	3.229	(0.102)
DISCRETIONARY:			
Discretionary Local	0.748	0.748	-
Additional Discretionary	-	-	-
Capital Improvement Tax	1.500	1.500	-
Sub-Total Discretionary	2.248	2.248	-
Total Millage	5.579	5.477	(0.102)

Change in Gross Taxable Value of Property			
Description	FY 2022-2023 Projected	FY 2023-2024 Projected	Increase/ (Decrease)
Gross Taxable Value for Operating Purposes	\$ 26,975,969,801	\$ 30,390,733,381	\$ 3,414,763,580

School District of Okaloosa County
Analysis of Property Taxes Generated - Impact on Homeowner
Fiscal Year 2023-2024

Appraised Value	Exempt Value	Non-Exempt Value	Actual 2022-2023	Proposed 2023-2024	Increase/ (Decrease)
\$ 50,000.00	\$ (25,000.00)	\$ 25,000.00	\$ 139.48	\$ 136.93	\$ (2.55)
\$ 70,000.00	\$ (25,000.00)	\$ 45,000.00	\$ 251.06	\$ 246.47	\$ (4.59)
\$ 90,000.00	\$ (25,000.00)	\$ 65,000.00	\$ 362.64	\$ 356.01	\$ (6.63)
\$ 110,000.00	\$ (25,000.00)	\$ 85,000.00	\$ 474.22	\$ 465.55	\$ (8.67)
\$ 130,000.00	\$ (25,000.00)	\$ 105,000.00	\$ 585.80	\$ 575.09	\$ (10.71)
\$ 150,000.00	\$ (25,000.00)	\$ 125,000.00	\$ 697.38	\$ 684.63	\$ (12.75)
\$ 175,000.00	\$ (25,000.00)	\$ 150,000.00	\$ 836.85	\$ 821.55	\$ (15.30)
\$ 200,000.00	\$ (25,000.00)	\$ 175,000.00	\$ 976.33	\$ 958.48	\$ (17.85)
\$ 300,000.00	\$ (25,000.00)	\$ 275,000.00	\$ 1,534.23	\$ 1,506.18	\$ (28.05)
\$ 400,000.00	\$ (25,000.00)	\$ 375,000.00	\$ 2,092.13	\$ 2,053.88	\$ (38.25)

	State	Local	Total
Mills Levied 2023-2024	3.229	2.248	5.477
Mills Levied 2022-2023	3.331	2.248	5.579
Increase/(Decrease)	(0.102)	-	(0.102)

School District of Okaloosa County
Millage Levy - Thirty-Three Year History
Fiscal Year 1991-1992 to Fiscal Year 2023-2024

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
2023-2024	3.229	-	0.748	-	1.500	5.477

*State Mandated

NOTES:

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



CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

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

Year : 2023	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	\$	29,324,543,167	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,062,434,152	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	3,756,062	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	30,390,733,381	(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.)	\$	573,854,180	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	29,816,879,201	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	26,992,443,725	(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		6/9/2023 1:27 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>		3.3310	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>	\$	89,911,830	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	60,679,013	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	150,590,843	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>		3.0155	per \$1,000 (14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>		2.0351	per \$1,000 (15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>		3.2290	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

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 98,131,678	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 68,318,369	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 166,450,047	(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>	7.08 %	(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>	8.44 %	(22)

Final public budget hearing	Date : 9/11/2023	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 : Electronically Certified by Taxing Authority		Date : 7/19/2023 2:49 PM	
	Title : MARCUS CHAMBERS, SUPT		Contact Name And Contact Title : Julie A Perry, Chief Financial Officer	
	Mailing Address : 120 LOWERY PLACE, SE		Physical Address : 120 LOWERY PLACE, SE	
	City, State, Zip : FT WALTON BCH, FL 32548		Phone Number : 850/833-5850	Fax Number : (850)833-7699

Continued on page 3

School District of Okaloosa County
Proposed Preliminary and Tentative Budget
Discretionary Project Carryover by School
Fiscal Year 2022-2023 Compared to Fiscal Year 2023-2024
July 24, 2023

School Number	School Name	Discretionary Carryover FY 2022-2023	Discretionary Carryover FY 2023-2024	Increase/ (Decrease)
0031	Edwins Elementary School	\$ 15,165.00	\$ 13,058.85	\$ (2,106.15)
0041	Baker School	59,565.47	55,700.60	(3,864.87)
0051	Bob Sikes Elementary School	49,729.20	35,399.74	(14,329.46)
0082	Meigs Middle School	14,012.60	3,022.41	(10,990.19)
0092	Shoal River Middle School	15,877.14	1,720.61	(14,156.53)
0121	Ruckel Middle School	53,627.70	42,686.93	(10,940.77)
0131	Destin Elementary School	38,035.91	56,417.19	18,381.28
0151	Edge Elementary School	5,912.78	4,346.15	(1,566.63)
0161	Eglin Elementary School	829.03	7,915.36	7,086.33
0201	Laurel Hill School	17,083.12	25,755.16	8,672.04
0211	Niceville High School	(2,328.39)	3,134.57	5,462.96
0222	Northwood Elementary School	47,981.14	38,669.93	(9,311.21)
0241	Silver Sands School	2,889.72	725.18	(2,164.54)
0251	Riverside Elementary School	20,862.48	32,269.12	11,406.64
0271	Pryor Middle School	21,347.33	2,996.54	(18,350.79)
0281	Wright Elementary School	19,635.64	19,724.37	88.73
0431	Shalimar Elementary School	16,836.28	19,173.84	2,337.56
0541	Elliott Point Elementary School	13,231.92	16,917.77	3,685.85
0561	Mary Esther Elementary School	14,421.81	13,910.10	(511.71)
0571	Plew Elementary School	63,449.33	57,483.08	(5,966.25)
0581	Choctawhatchee High School	3,239.55	4,672.68	1,433.13
0601	Crestview High School	31,548.04	41,679.30	10,131.26
0621	Kenwood Elementary School	2,763.17	5,529.56	2,766.39
0631	Florosa Elementary School	3,787.24	538.19	(3,249.05)
0641	Fort Walton Beach High School	10,473.70	(5,379.00)	(15,852.70)
0651	Bruner Middle School	1,007.48	(429.53)	(1,437.01)
0671	Lewis School	11,260.99	23,419.68	12,158.69
0681	Longwood Elementary School	42,648.94	49,059.67	6,410.73
0701	Okaloosa Technical College	7,220.06	6,606.28	(613.78)
0721	Okaloosa STEMM Academy	16,892.50	33,921.65	17,029.15
0731	Walker Elementary School	39,573.80	51,192.91	11,619.11
0741	Bluewater Elementary School	3,169.44	17,795.70	14,626.26
0751	Antioch Elementary School	66,018.70	83,335.39	17,316.69
0761	Davidson Middle School	100,948.91	133,338.76	32,389.85
0771	Destin Middle School	71,194.19	63,715.75	(7,478.44)
0801	Richbourg School	5,896.88	11,492.28	5,595.40
0811	Southside Primary School	11,557.93	10,616.53	(941.40)
Total		\$ 917,366.73	\$ 982,133.30	\$ 64,766.57

**School District of Okaloosa County
General Operating Fund
Summary of Reserves in June 30, 2024, Fund Balance
As of Preliminary and Tentative Budget
July 24, 2023**

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>	\$	19,113.00
Object 0988	<u>School Carryover - Discretionary Project</u>		962,000.07
Object 0990	<u>Fund Balance - Unappropriated</u>		12,936,667.53
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		4,137,702.99
	Project 3004 - Offset Decentralized FTE Reserves		7,394.00
	Project 9004 - CAPE		909,358.00
Object 0995	<u>Reserves - Claims Liability Insurance</u>		2,914,000.00
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		4,755.44
	Project 0132 - VPK - Year Long Program		319,174.40
	Project 1004 - AICE Set-Aside		19,022.67
	Project 1084 - Medicaid Reimbursement		417,078.36
	Project 1190 - Teacher Salary Allocation		-
	Project 2031 - District Transfers		50,000.00
	Project 2045 - ROTC		220,042.83
	Project 2080 - ESSER - General Fund		-
	Project 2095 - Salary Resynching		-
	Project 2154 - Advanced Placement		8,066.43
	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		1,521,840.55
	Project 3106 - Instructional Materials - Media		364,240.37
	Project 3109 - Instructional Materials - Science		143,326.01
	Project 3107 - Safe Schools		21,158.08
	Project 3110 - Instructional Materials - ESE Digital Applications		16,561.35
	Project 3161 - SAI - Supplemental Academic Instruction		3,258,736.62
	Project 3080 - Teachers Classroom Supply Allocation - BSA		37,820.00
	Project 3180 - Teachers Classroom Supply Allocation		28,564.56
	Project 4065 - Instructional Materials - Textbooks - BSA		177,772.00
	Project 4090 - Teacher Salary Allocation Growth - BSA		2,515,796.00
	Project 4125 - CSR - Class Size Reduction		1,095,433.22
	Project 5007 - SSTRIDE District Supplement		8,017.46
	Project 5061 - CAPE - Aerospace/Aviation		347.61
	Project 5062 - CAPE - Child Development		0.64
	Project 5063 - CAPE - Construction		694.00
	Project 5064 - CAPE - Culinary		321,433.20
	Project 5065 - CAPE - Drafting/Engineering		114,849.64
	Project 5066 - CAPE - Electrical		1,286.24
	Project 5067 - CAPE - Health Science		41,300.17
	Project 5068 - CAPE - Information Technology		1,168,406.64
	Project 5069 - CAPE - Robotics		10,405.37
	Project 5071 - CAPE - Welding		2,276.96
	Project 5072 - CAPE - Automotive		99,346.82
	Project 5073 - CAPE - Building Trades		92,029.82

**School District of Okaloosa County
General Operating Fund
Summary of Reserves in June 30, 2024, Fund Balance
As of Preliminary and Tentative Budget
July 24, 2023**

Object 0997

Reserves - Projects (Continued)

Project 5077 - Jobs for Florida Grads	587.02
Project 5099 - School Utilities	-
Project 5110 - Workforce Development	39,613.12
Project 6010 - Educational Broadband Lease	0.33
Project 6023 - Reading Instruction - BSA	681,454.00
Project 6060 - CAPE - Digital Tools - IT	100,242.07
Project 6061 - CAPE Innovation - Micro-Economics	65,773.10
Project 6099 - BP Claims	1,596,854.97
Project 6110 - Adult Education Tuition	36,257.26
Project 6123 - Reading Instruction	808,742.87
Project 7054 - Advanced Placement Set-Aside	13,024.51
Project 7055 - International Baccalaureate	183.47
Project 7061 - CAPE - Digital Tools - STEMM	127,397.16
Project 7062 - CAPE - Digital Tools - Manufacturing	5,797.00
Project 7063 - CAPE - Manufacturing	22,893.36
Project 8110 - DJJ Supplemental Allocation	13,395.00
Project 8150 - Digital Classrooms	37,027.67
Project 9004 - Advanced International Certificate of Education	12,018.66
Project 9007 - CAPE	43,443.58
Project 9110 - Mental Health Assistance	567,101.19
Project 9121 - Print Shop	10,767.72

TOTAL \$ 40,050,713.50