

School District of Okaloosa County
Budget Overview
FY 2023-2024 Preliminary & Tentative Compared to FY 2024-2025 Preliminary & Tentative
Fiscal Year 2024-2025
July 25, 2024

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 posted to the Okaloosa County School District's Public Notices website (www2.okaloosaschools.com/page/public-notice) on Friday, July 26, 2024. 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 2.6% more than last year's total operating expenditures." The table on the next page 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 \$19.6 million and Debt Service includes a transfer from Capital Outlay in the amount of \$26.0 million. Major increases include the General Fund in the amount of \$3.6 million, Special Revenue – Miscellaneous (Internal Funds) in the amount of \$1.6 million, Debt Service Fund in the amount of \$4.7 million, Capital Outlay generated by increased property values (1,500 mill) in the amount of \$9.9 million, and Capital Outlay generated by Sales Tax in the amount of \$2.3 million. Major decreases include a reduction in ESSER funding of \$2.7 million and a reduction to Other Capital Outlay of \$2.2 million. The Other Capital Outlay in fiscal year 2023-2024 was unusually high due to the sale of land in the amount of \$3.6 million.

Each year, the District is required to advertise its budget in the local newspaper or on its own website. For this purpose, the increase to the Total Operating Budget is calculated using the funds shown below and amounts to an increase of 2.6%. 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.

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Fund	Fund Name	Fiscal Year 2024-2025	Fiscal Year 2023-2024	Increase/ (Decrease)	Percent
1010	General Fund	\$ 409,778,605.11	\$ 406,534,132.82	\$ 3,244,472.29	0.8%
5020	Special Revenue - Food Service	25,460,238.83	25,155,364.50	304,874.33	1.2%
420x	Special Revenue - Other Federal	25,745,334.79	25,843,381.28	(98,046.49)	-0.4%
441x	Special Revenue - ESSER	-	-	-	0.0%
442x	Special Revenue - Other CARES Act	-	-	-	0.0%
443x	Special Revenue - ESSER II	-	184,770.39	(184,770.39)	-100.0%
444x	Special Revenue - Other CRRSA Act	-	-	-	0.0%
445x	Special Revenue - ESSER III	1,891,357.29	4,615,875.93	(2,724,518.64)	-59.0%
446x	Special Revenue - Other ARP Act	155,141.59	509,412.82	(354,271.23)	-69.5%
490x	Special Revenue - Misc. (Internal Fund	20,403,982.22	18,762,516.61	1,641,465.61	8.7%
2xxx	Debt Service Funds	26,395,849.61	21,652,973.26	4,742,876.35	21.9%
3610	Capital Funds - CO & DS	2,406,180.90	2,842,048.25	(435,867.35)	-15.3%
37xx	Capital Funds - 1.500 Mill	75,860,463.27	66,003,926.80	9,856,536.47	14.9%
3911	Capital Outlay - Sales Tax	51,004,795.95	48,639,489.92	2,365,306.03	4.9%
39xx	Capital Outlay - Other	1,886,388.73	4,037,135.44	(2,150,746.71)	-53.3%
Total Operating Budget for Calculation		\$ 640,988,338.29	\$ 624,781,028.02	\$ 16,207,310.27	2.6%
3922	Capital Outlay - COPs 2022A Loan	31,275,565.26	85,851,327.38	(54,575,762.12)	
Total Advertised Budget		\$ 672,263,903.55	\$ 710,632,355.40	\$ (38,368,451.85)	
7120	Internal Service Fund (Self-Insured Me	54,595,023.68	46,263,316.72	8,331,706.96	
Total Budget		\$ 726,858,927.23	\$ 756,895,672.12	\$ (30,036,744.89)	

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 29, 2024.

Notice of Proposed Tax Increase

The total millage proposed for fiscal year 2024-2025 is 5.379 which is a decrease of 0.098 from the previous year. Revenue collected from property taxes is expected to increase due to increased property values. See "Section I – Millage" below for additional information concerning millage requirements.

A comparison of fiscal year 2023-2024 to fiscal year 2024-2025 millage, the impact on the homeowner, and a thirty 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). Okaloosa's RLE has decreased from 3.229 in fiscal year 2023-2024 to 3.131 in fiscal year 2024-2025. This amount must be levied in order to receive \$147.5 million in State education grants (FEFP).
- 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. These funds support general operations. For fiscal year 2023-2024, twenty-seven (27) 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. The State only provides about \$1.0 million in capital funding to the District.

Section II – General Fund

- The overall increase in revenue and reserves is \$3.25 million.
 - New revenue increased \$11.35 million.
 - Other Financing Sources (Transfer from Capital Improvement Funds) increased \$3.96 million. This transfer funds maintenance of school district facilities, leases of instructional computers, enterprise software, and a portion of bus driver salaries and benefits.
 - Fund Balance & Reserves decreased \$12.06 million.

Fund	FY 2024-2025 P & T	FY 2023-2024 P & T	Increase/ (Decrease)
Federal Direct Sources	\$ 3.41	\$ 3.40	\$ 0.01
Federal through State Sources	0.65	0.65	-
State Sources	192.12	182.54	9.58
Local Sources	122.20	120.44	1.76
Sub-Total - New Revenue	318.38	307.03	11.35
Other Financing - Capital Transfer	19.63	15.67	3.96
Reserve - Encumbrance	3.00	3.07	(0.07)
Reserve - Inventory	0.13	0.13	-
Reserve - Carryover School	0.58	0.98	(0.40)
Reserve - Categorical Projects	10.70	12.02	(1.32)
Reserves - Non-Categorical Projects	37.64	48.21	(10.57)
Reserves - Retirement	0.20	0.20	-
Reserves - Claims Liability	1.76	2.91	(1.15)
Reserves - FTE	2.95	1.86	1.09
Reserves - Contingency	1.51	1.51	-
Reserves - Fund Balance	13.30	12.94	0.36
Sub-Total - Fund Balance & Reserves	71.77	83.83	(12.06)
Total General Fund	\$ 409.78	\$ 406.53	\$ 3.25

- New Revenue
 - The new revenue increase of \$11.35 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 \$11.35 million increase in new revenue, only \$4.8 0 million is flexible and/or used to meet class size.

Revenue	FY 2024-2025 P & T	FY 2023-2024 P & T	Increase/ (Decrease)
FEFP Base Funding	\$ 107.63	\$ 100.59	\$ 7.04
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 FES Set-Aside	(15.92)	(13.70)	(2.22)
Transportation	8.29	8.14	0.15
Class Size Reduction	30.45	30.95	(0.50)
Educational Enrichment (aka SAI)	9.00	9.11	(0.11)
ESE Guarantee	14.98	14.21	0.77
Federally Connected Students Supplement	2.56	3.10	(0.54)
District School Taxes	117.83	117.57	0.26
Tax Redemptions	0.05	0.10	(0.05)
Interest on Investments	0.50	0.50	-
Federal Indirect Cost Reimbursement	0.40	0.40	-
School Food Service Indirect Cost Reimbursement	0.20	0.20	-
Total Operating/Class Size Revenue	<u>\$ 271.09</u>	<u>\$ 266.29</u>	<u>\$ 4.80</u>

- When reviewing the increase to the total operating, it is important to take into account the following anticipated expenditures (decreases) and anticipated expenditure reductions (increases) (in millions) for fiscal year 2024-2025 in order to see the true impact to the budget:

Description	Amount
Total Operating/Class Size Revenue Increase	\$ 4.80
FTE Reserves for Non-Projected FTE	(3.71)
Increased Funding to Charter Schools	(1.53)
Increased Cost of Florida Retirement Contributions Due to Rate Increase	-
Increased Property Insurance	(0.30)
Reduction of Self-Insured Medical Contributions	2.80
Additional Capital Transfer to Fund a Portion of Bus Driver Salaries & Benefits	2.00
Funds Remaining for All Other Increases, Including Salaries	<u>\$ 4.06</u>

Section III – School Food Service

- Overall increase in revenue and reserves is \$0.30 million.
 - New revenue increased \$0.45 million.
 - Fund Balance decreased \$0.14 million.

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

- New revenue decreased \$0.01 million.
 - IDEA increased \$0.79 million.
 - Title I decreased \$0.01 million.
 - Title II increased \$0.20 million.
 - DODEA Grant decreased \$1.12 million.

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

- This revenue was expended in previous fiscal years. There is no revenue in fiscal year 2024-2025.

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

- This revenue was expended in previous fiscal years. There is no revenue in fiscal year 2024-2025.

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

- This revenue was expended in previous fiscal years. There is no revenue in fiscal year 2024-2025.

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

- This revenue was expended in previous fiscal years. There is no revenue in fiscal year 2024-2025.

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

- New revenue decreased \$2.72 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 \$0.65 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 \$6.40 million, and estimated revenue is \$14.00 million for a total budget of \$20.40 million.

Section XII – Debt Service

- Overall increase in revenue and reserves is \$4.80 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) and the future COPs 2024. The future COPs 2024 accounts for the increase of \$4.80 million.

Section XIII – Capital Outlay

- Overall decrease in revenue and reserves is \$44.94 million. This is misleading due to COPs 2022A.
 - Total New Revenue increased by \$1.75 million:
 - New revenue for Capital Outlay & Debt Service (CO & DS) decreased by \$0.08 million.
 - New Revenue for Capital Outlay collections due to 1.500 mill increased by \$1.83 million.
 - New Revenue for Capital Outlay collections due to sales tax remained the same as the previous year.
 - Fund Balance decreased by \$46.69 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

31,658,133,202.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort	3.1290		3.1290
2. Prior-Period Funding Adjustment Millage	0.0020		0.0020
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	5.3790		5.3790

DISTRICT SCHOOL BOARD OF COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

Preliminary & Tentative

SECTION II. GENERAL FUND - FUND 100

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	2,307,365.00
Reserve Officers Training Corps (ROTC)	3191	350,000.00
Miscellaneous Federal Direct	3199	750,000.00
Total Federal Direct	3100	3,407,365.00
<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	147,500,033.00
Workforce Development	3315	2,801,211.00
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	30,454,576.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	505,400.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	120,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	10,683,998.71
Total State	3300	192,121,218.71
<i>LOCAL:</i>		
Required Local Effort and Nonvoted Operating Tax	3411	117,829,039.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	50,000.00
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	650,000.00
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	1,742,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	1,426,534.00
Total Local	3400	122,197,573.00
TOTAL ESTIMATED REVENUES		318,376,156.71
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	19,633,121.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	19,633,121.00
TOTAL OTHER FINANCING SOURCES		19,633,121.00
Fund Balance, July 1, 2024	2800	71,769,327.40
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		409,778,605.11

DISTRICT SCHOOL BOARD OF COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

Preliminary & Tentative

SECTION II. GENERAL FUND - FUND 100 (Continued)

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	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS									
Instruction	5000	231,340,770.71	122,273,163.10	46,138,903.01	45,296,756.41	550.72	12,967,187.49	1,831,742.65	2,832,467.33
Student Support Services	6100	14,717,212.85	9,190,093.90	3,231,142.67	2,203,656.28	8,600.00	71,471.00	8,000.00	4,249.00
Instructional Media Services	6200	2,051,531.61	1,210,685.00	587,104.00	40,862.98		1,828.91	210,800.72	250.00
Instruction and Curriculum Development Services	6300	4,106,947.45	2,217,109.81	703,743.54	912,978.34		191,878.52	4,911.24	76,326.00
Instructional Staff Training Services	6400	2,235,570.78	1,280,130.34	421,758.78	62,453.13		46,134.08	1,300.00	423,794.45
Instruction-Related Technology	6500	513,786.57	183,051.05	55,287.14	160,601.12	2,633.27	36,211.05	70,602.49	5,400.45
Board	7100	1,273,178.85	282,599.00	229,740.00	686,549.30		5,500.00		68,790.55
General Administration	7200	468,657.41	242,379.00	152,136.00	17,700.16		31,842.25	2,600.00	22,000.00
School Administration	7300	23,583,801.16	16,606,418.44	6,063,726.28	655,485.67		131,412.04	111,332.83	15,425.90
Facilities Acquisition and Construction	7400	5,903,771.78	127,309.00	46,160.00	1,458,788.80	3,000.00	6,300.00	4,244,613.98	17,600.00
Fiscal Services	7500	2,496,711.93	1,693,609.00	639,070.00	102,932.93		22,400.00	10,400.00	28,300.00
Food Service	7600								
Central Services	7700	8,649,123.13	2,326,246.22	5,001,266.86	530,862.60	12,000.00	630,870.23	15,027.79	132,849.43
Student Transportation Services	7800	17,378,804.36	8,514,557.02	4,848,210.75	1,377,910.24	1,496,997.85	1,057,067.50	20,750.00	63,311.00
Operation of Plant	7900	32,162,430.76	5,720,740.16	2,506,709.78	11,270,859.63	11,798,522.13	697,225.95	59,119.61	109,253.50
Maintenance of Plant	8100	8,900,469.46	3,674,710.90	1,583,554.95	2,621,324.25	159,900.00	338,777.26	317,502.10	204,700.00
Administrative Technology Services	8200	4,774,759.24	2,264,336.00	821,077.00	1,430,496.24	2,000.00	44,050.00	210,200.00	2,600.00
Community Services	9100	3,574,453.02	657,867.83	345,245.86	44,068.68		2,199,235.71	8,198.15	319,836.79
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		364,131,981.07	178,465,005.77	73,374,836.62	68,874,286.76	13,484,203.97	18,479,391.99	7,127,101.56	4,327,154.40
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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, 2025	2710	126,235.96							
Restricted Fund Balance, June 30, 2025	2720	15,107,269.44							
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740	15,599,878.32							
Unassigned Fund Balance, June 30, 2025	2750	14,813,240.32							
TOTAL ENDING FUND BALANCE	2700	45,646,624.04							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		409,778,605.11							

DISTRICT SCHOOL BOARD OF COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

Preliminary & Tentative

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

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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>		
National School Lunch Act	3260	8,993,176.44
USDA-Donated Commodities	3265	793,200.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	9,786,376.44
<i>STATE:</i>		
School Breakfast Supplement	3337	43,500.00
School Lunch Supplement	3338	62,300.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	105,800.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	4,341,100.00
Other Miscellaneous Local Sources	3495	9,296.00
Total Local	3400	4,350,396.00
TOTAL ESTIMATED REVENUES		14,242,572.44
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, 2024	2800	11,217,666.39
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		25,460,238.83

DISTRICT SCHOOL BOARD OF COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

Preliminary & Tentative

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

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APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	1,345,404.89
Employee Benefits	200	635,689.97
Purchased Services	300	10,585,169.13
Energy Services	400	100,000.00
Materials and Supplies	500	827,605.26
Capital Outlay	600	1,374,040.00
Other	700	392,583.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		15,260,492.25
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, 2025	2710	439,540.19
Restricted Fund Balance, June 30, 2025	2720	
Committed Fund Balance, June 30, 2025	2730	
Assigned Fund Balance, June 30, 2025	2740	9,760,206.39
Unassigned Fund Balance, June 30, 2025	2750	
TOTAL ENDING FUND BALANCE	2700	10,199,746.58
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		25,460,238.83

DISTRICT SCHOOL BOARD OF COUNTY
DISTRICT SUMMARY BUDGET
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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	1,457,061.88
Total Federal Direct	3100	1,457,061.88
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	115,461.01
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	5,093.34
Teacher and Principal Training and Recruiting - Title II, Part A	3225	1,727,007.07
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	11,594,558.89
Elementary and Secondary Education Act, Title I	3240	9,280,671.13
Language Instruction - Title III	3241	658,853.73
Twenty-First Century Schools - Title IV	3242	755,949.17
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	150,678.57
Total Federal Through State And Local	3200	24,288,272.91
<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		25,745,334.79
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		25,745,334.79

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

Page 7

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	19,141,660.21	6,972,626.66	3,378,637.69	2,372,927.13		5,489,194.18	794,443.50	133,831.05
Student Support Services	6100	618,161.76	332,745.42	113,953.32	77,804.83		93,658.19		
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	2,811,400.05	1,926,349.00	753,773.21	102,602.03		2,275.66	22,768.15	3,632.00
Instructional Staff Training Services	6400	2,455,738.13	947,055.14	335,667.39	678,718.01		267,083.39		227,214.20
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	663,896.64							663,896.64
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	35,739.25	22,985.00	1,779.58	9,974.67				1,000.00
Student Transportation Services	7800	18,738.75			18,738.75				
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		25,745,334.79	10,201,761.22	4,583,811.19	3,260,765.42		5,852,211.42	817,211.65	1,029,573.89
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		25,745,334.79							

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

Page 8

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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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

Page 9

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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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

Page 10

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
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, 2024	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)

Page 11

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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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

Page 12

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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

Page 13

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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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

Page 14

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
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, 2024	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)

Page 15

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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	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	1,891,357.29
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	1,891,357.29
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		1,891,357.29
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		1,891,357.29

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

Page 17

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,308,419.91	65,482.36	680,437.20	278,911.04		283,589.31		
Student Support Services	6100	1,687.13			1,687.13				
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	167,366.74	93,578.62	17,067.21	9,984.26		21,090.77	2,913.38	22,732.50
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	37,821.01							37,821.01
School Administration	7300								
Facilities Acquisition and Construction	7400	338,909.00			338,909.00				
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	37,153.50			37,153.50				
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,891,357.29	159,060.98	697,504.41	666,644.93		304,680.08	2,913.38	60,553.51
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		1,891,357.29							

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

Page 18

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	155,141.59
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	155,141.59
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		155,141.59
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		155,141.59

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

Page 19

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	110,133.35			4,993.03		105,140.32		
Student Support Services	6100	23,600.56	4,000.00	848.80	15,627.08		2,185.66	939.02	
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	3,011.07					3,011.07		
Instructional Staff Training Services	6400	4,375.00			4,375.00				
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	4,709.04							4,709.04
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	1,784.57			1,784.57				
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	7,528.00				7,528.00			
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		155,141.59	4,000.00	848.80	26,779.68	7,528.00	110,337.05	939.02	4,709.04
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		155,141.59							

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SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

Page 20

	Account Number	
ESTIMATED REVENUES		
<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	14,000,000.00
Total Local	3400	14,000,000.00
TOTAL ESTIMATED REVENUES	3000	14,000,000.00
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, 2024	2800	6,403,982.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		20,403,982.22

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SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (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								
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	13,000,000.00							13,000,000.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		13,000,000.00							13,000,000.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700	7,403,982.22							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		20,403,982.22							

DISTRICT SCHOOL BOARD OF COUNTY
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SECTION XII. DEBT SERVICE FUNDS

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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
<i>FEDERAL DIRECT SOURCES:</i>									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
<i>FEDERAL THROUGH STATE AND LOCAL:</i>									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
<i>STATE SOURCES:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	86,070.00	86,070.00						
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	276,820.00	86,070.00	190,750.00					
<i>LOCAL SOURCES:</i>									
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		276,820.00	86,070.00	190,750.00					
<i>OTHER FINANCING SOURCES:</i>									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	25,972,125.00						25,972,125.00	
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	25,972,125.00						25,972,125.00	
TOTAL OTHER FINANCING SOURCES		25,972,125.00						25,972,125.00	
Fund Balance, July 1, 2024	2800	146,904.61	9,553.60	68,150.83				69,200.18	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		26,395,849.61	95,623.60	258,900.83				26,041,325.18	

DISTRICT SCHOOL BOARD OF COUNTY
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SECTION XII. DEBT SERVICE FUNDS (Continued)

Page 23

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	17,731,000.00	71,000.00	85,000.00				17,575,000.00	
Interest	720	8,456,528.00	15,070.00	105,125.00				8,336,333.00	
Dues and Fees	730	65,492.66		625.00				64,867.66	
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	26,253,020.66	86,070.00	190,750.00				25,976,200.66	
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720	142,828.95	9,553.60	68,150.83				65,124.52	
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCES	2700	142,828.95	9,553.60	68,150.83				65,124.52	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		26,395,849.61	95,623.60	258,900.83				26,041,325.18	

SECTION XIII. CAPITAL PROJECTS FUNDS

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	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
ESTIMATED REVENUES												
<i>FEDERAL DIRECT SOURCES:</i>												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
<i>FEDERAL THROUGH STATE AND LOCAL:</i>												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
<i>STATE SOURCES:</i>												
CO&DS Distributed	3321	1,060,251.00						1,060,251.00				
Interest on Undistributed CO&DS	3325											
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3381											
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	1,060,251.00						1,060,251.00				
<i>LOCAL SOURCES:</i>												
District Local Capital Improvement Tax	3413	45,587,712.00							45,587,712.00			
District Voted Additional Capital Improvement Tax	3415											
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 Requests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	74,587,712.00							45,587,712.00		29,000,000.00	
TOTAL ESTIMATED REVENUES		75,647,963.00						1,060,251.00	45,587,712.00		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											
<i>Transfers In:</i>												
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, 2024	2800	86,785,431.11						1,345,929.90	30,272,751.27		55,166,749.94	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		162,433,394.11						2,406,180.90	75,860,463.27		84,166,749.94	

DISTRICT SCHOOL BOARD OF COUNTY
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SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

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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	16,859,397.79							698,620.00		16,160,777.79	
Furniture, Fixtures and Equipment	640	7,124,606.38							4,597,456.48		2,527,149.90	
Motor Vehicles (Including Buses)	650	5,040,836.73							485,557.00		4,555,279.73	
Land	660	2,530,058.25							2,530,058.25			
Improvements Other Than Buildings	670	1,387,457.96							892,102.53		495,355.43	
Remodeling and Renovations	680	73,169,863.52						2,406,180.90	39,373,320.77		31,390,361.85	
Computer Software	690	452,768.51							452,768.51			
Charter School Local Capital Improvement	793	800,000.00							800,000.00			
Charter School Capital Outlay Sales Tax	795	2,995,218.38									2,995,218.38	
Redemption of Principal	710	399,740.48							399,740.48			
Interest	720	8,854.52							8,854.52			
Dues and Fees	730											
TOTAL APPROPRIATIONS		110,768,802.52						2,406,180.90	50,238,478.54		58,124,143.08	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	24,433,121.00							24,433,121.00			
To Debt Service Funds	920	21,172,125.00									21,172,125.00	
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	45,605,246.00							24,433,121.00		21,172,125.00	
TOTAL OTHER FINANCING USES		45,605,246.00							24,433,121.00		21,172,125.00	
Nonspendable Fund Balance, June 30, 2025	2710											
Restricted Fund Balance, June 30, 2025	2720											
Committed Fund Balance, June 30, 2025	2730											
Assigned Fund Balance, June 30, 2025	2740	6,059,345.59							1,188,863.73		4,870,481.86	
Unassigned Fund Balance, June 30, 2025	2750											
TOTAL ENDING FUND BALANCES	2700	6,059,345.59							1,188,863.73		4,870,481.86	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		162,433,394.11						2,406,180.90	75,860,463.27		84,166,749.94	

DISTRICT SCHOOL BOARD OF COUNTY
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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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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SECTION XIV. PERMANENT FUNDS - FUND 000 (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								
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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SECTION XV. ENTERPRISE FUNDS

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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
<i>OPERATING REVENUES:</i>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
<i>NONOPERATING REVENUES:</i>									
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									
<i>Transfers In:</i>									
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, 2024	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
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									
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<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								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2025	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

DISTRICT SCHOOL BOARD OF COUNTY
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SECTION XVI. INTERNAL SERVICE FUNDS**Page 29**

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
<i>OPERATING REVENUES:</i>									
Charges for Services	3481	34,000,000.00		34,000,000.00					
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		34,000,000.00		34,000,000.00					
<i>NONOPERATING REVENUES:</i>									
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									
<i>Transfers In:</i>									
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, 2024	2880	20,595,023.68		20,595,023.68					
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		54,595,023.68		54,595,023.68					
ESTIMATED EXPENSES	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100								
Employee Benefits	200								
Purchased Services	300	2,045,000.00		2,045,000.00					
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	31,955,000.00		31,955,000.00					
Total Operating Expenses		34,000,000.00		34,000,000.00					
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<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								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2025	2780	20,595,023.68		20,595,023.68					
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		54,595,023.68		54,595,023.68					