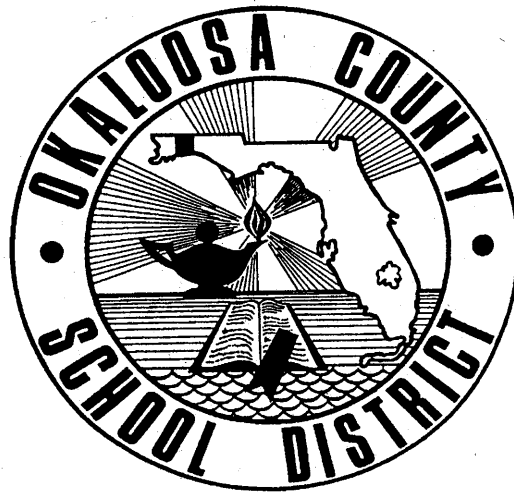


SCHOOL DISTRICT OF OKALOOSA COUNTY



PROPOSED CAPITAL OUTLAY BUDGET & FIVE YEAR WORK PLAN

FISCAL YEAR 2014-2015

PRESENTED TO THE SCHOOL BOARD
August 25, 2014

SCHOOL DISTRICT OF OKALOOSA COUNTY

PROPOSED CAPITAL OUTLAY BUDGET & FIVE YEAR WORK PLAN

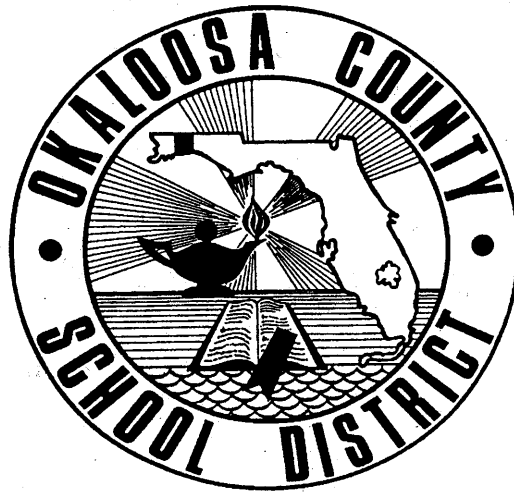
Fiscal Year 2014-2015

**Presented to School Board
August 25, 2014**

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SCHOOL DISTRICT OF OKALOOSA COUNTY



SECTION I

SUMMARY OF PROPOSED CAPITAL OUTLAY BUDGET

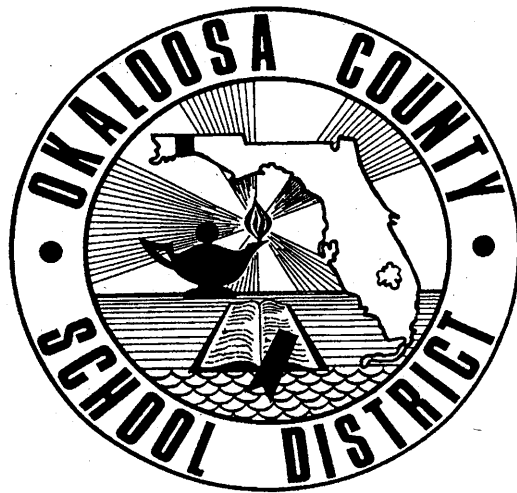
**School District of Okaloosa County
Proposed Capital Outlay Budget & Five Year Work Plan
Estimated Revenue and Appropriations, Including Carryover Funds
For Fiscal Years 2014/2015 - 2018/2019
August 25, 2014**

Estimated Revenue:	Projected FY 14/15	Projected FY 15/16	Projected FY 16/17	Projected FY 17/18	Projected FY 18/19	Total
Estimated State: (Dependent on Legislative Action)						
Capital Outlay & Debt Service	\$ 105,671.00	\$ 105,671.00	\$ 105,671.00	\$ 105,671.00	\$ 105,671.00	\$ 528,355.00
Public Education Capital Outlay - New Construction						
Public Education Capital Outlay - Maintenance	576,542.00	1,465,967.00	1,444,264.00	1,621,651.00	1,678,130.00	6,786,554.00
Subtotal - Estimated State	<u>682,213.00</u>	<u>1,571,638.00</u>	<u>1,549,935.00</u>	<u>1,727,322.00</u>	<u>1,783,801.00</u>	<u>7,314,909.00</u>
Estimated Local: (Dependent on Millage Levy & Taxable Property Value)						
District Local Capital Improvement Tax	22,244,609.00	22,783,240.00	23,752,666.00	24,875,593.00	26,187,816.00	119,843,924.00
Subtotal - Estimated Local	<u>22,244,609.00</u>	<u>22,783,240.00</u>	<u>23,752,666.00</u>	<u>24,875,593.00</u>	<u>26,187,816.00</u>	<u>119,843,924.00</u>
Total - Estimated New Revenue Only	<u>22,926,822.00</u>	<u>24,354,878.00</u>	<u>25,302,601.00</u>	<u>26,602,915.00</u>	<u>27,971,617.00</u>	<u>127,158,833.00</u>
Beginning Fund Balance:						
Fund Balance - Unappropriated	39,678.21	-	-	-	-	39,678.21
Fund Balance - Designated for Capital Projects - COPS	254,075.51	-	-	-	-	254,075.51
Reserve for Encumbrances	619,656.11	-	-	-	-	619,656.11
Reserve for Project Carryovers	3,381,604.42	-	-	-	-	3,381,604.42
Subtotal - Beginning Fund Balance	<u>4,295,014.25</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,295,014.25</u>
Total - Estimated State, Local, Other Financing Sources and Beginning Fund Balance	<u>\$ 27,221,836.25</u>	<u>\$ 24,354,878.00</u>	<u>\$ 25,302,601.00</u>	<u>\$ 26,602,915.00</u>	<u>\$ 27,971,617.00</u>	<u>\$ 131,453,847.25</u>
Total Appropriations: (See attached - Detail - Proposed Project List)	<u>\$ 27,221,836.25</u>	<u>\$ 24,354,878.00</u>	<u>\$ 25,302,601.00</u>	<u>\$ 26,602,915.00</u>	<u>\$ 27,971,617.00</u>	<u>\$ 131,453,847.25</u>

Assumptions:

- (1) FY 2014-2015 PECO Revenue is based on DOE notification as of July 21, 2014 and out years are based on DOE EFIS 5 Year Work Plan projections.
- (2) District Local Capital Improvement Tax Revenue (Property Tax) FY 2014-2015 is based on the Certified Tax Roll from Property Appraiser with ratios in out years based a 3% increase of Property Assessed Valuation each year.
- (3) FY 2014-2015 Capital Outlay & Debt Service revenue is based DOE FY 2013-2014 Annual Financial Report CO & DS Entries and DOE EFIS 5 Year Plan projections.

SCHOOL DISTRICT OF OKALOOSA COUNTY



SECTION II

PROPOSED FIVE YEAR WORK PLAN

School District of Okaloosa County
 Five Year Work Plan
 Proposed Appropriations, including Carryovers as of August 11, 2014
 For Fiscal Years 2014/2015 - 2018/2019
 August 25, 2014

Line No.	Cost Center	Project Number	Project Description	Projected FY 14/15	Projected FY 15/16	Projected FY 16/17	Projected FY 17/18	Projected FY 18/19	Total
Proposed Projects Funded from New Revenue:									
1	CHOCTAW HIGH	5307	WINDOWS REPLACED 2ND FLOOR	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
2	CRESTVIEW HIGH	5308	BASEBALL FIELD LIGHT REPLACEMENT/SAFETY	200,000.00	-	-	-	-	200,000.00
3	DAVIDSON MIDDLE	5309	DOOR CLOSURES REPLACEMENT FOR CODE COMPLIANT	10,000.00	-	-	-	-	10,000.00
4	DISTRICT WIDE	2333	CHILLER/BOILER SERVICE	40,000.00	75,000.00	75,000.00	75,000.00	75,000.00	340,000.00
5	DISTRICT WIDE	2337	CUSTODIAL EQUIPMENT	50,000.00	50,000.00	-	-	-	100,000.00
5	DISTRICT WIDE	2336	EMERGENCY MAINTENANCE	75,000.00	100,000.00	100,000.00	100,000.00	100,000.00	475,000.00
6	DISTRICT WIDE	2329	EMS CONTROLS/WATER TREATMENT	70,000.00	125,000.00	125,000.00	125,000.00	125,000.00	570,000.00
7	DISTRICT WIDE	2313	ENVIRONMENTAL/IAQ/TEST & BALANCE	60,000.00	100,000.00	100,000.00	100,000.00	100,000.00	460,000.00
8	DISTRICT WIDE	0319	HVAC REPLACEMENT	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	500,000.00
9	DISTRICT WIDE	2310	MINOR REPAIR AND MAINTENANCE	60,000.00	300,000.00	627,834.41	600,000.00	600,000.00	2,187,834.41
10	DISTRICT WIDE	0321	PAINTING	50,000.00	100,000.00	100,000.00	100,000.00	100,000.00	450,000.00
11	DISTRICT WIDE	2368	PAVING	25,000.00	50,000.00	50,000.00	50,000.00	50,000.00	225,000.00
12	DISTRICT WIDE	8373	PE/RESTROOM/STORAGE	100,000.00	150,000.00	150,000.00	150,000.00	150,000.00	700,000.00
13	DISTRICT WIDE	2353	PORTABLE REPAIRS & RELOCATIONS	198,117.00	100,000.00	100,000.00	100,000.00	100,000.00	598,117.00
14	DISTRICT WIDE	8342	PROJECT CONTINGENCY	-	1,293,602.73	1,460,809.59	2,518,405.00	3,863,382.00	9,136,199.32
15	DISTRICT WIDE	0322	ROOFING	75,000.00	150,000.00	150,000.00	150,000.00	150,000.00	675,000.00
16	DISTRICT WIDE	2395	SAFETY/ADA	95,000.00	75,000.00	105,000.00	75,000.00	105,000.00	455,000.00
17	DISTRICT WIDE	2316	SITE IMPROVEMENT & DRAINAGE	50,000.00	100,000.00	100,000.00	100,000.00	100,000.00	450,000.00
18	FORT WALTON BEACH HIGH SCHOOL	5313	HVAC REPLACEMENT - PHASE 4, 5, 6, 7, & 8	1,000,000.00	750,000.00	1,200,000.00	1,500,000.00	1,500,000.00	5,950,000.00
19	FORT WALTON BEACH HIGH SCHOOL	5317	STADIUM ENDS ZONES PAINTED	50,000.00	-	-	-	-	50,000.00
20	RUCKEL MIDDLE	5318	ROOF REPLACEMENT	300,000.00	500,000.00	500,000.00	500,000.00	500,000.00	2,300,000.00
21	SCHOOL BOARD	2303	BOARD PROJECTS	375,000.00	375,000.00	375,000.00	375,000.00	375,000.00	1,875,000.00
22	SCHOOLS - VARIOUS	2393	BAND INSTRUMENT REPLACEMENT	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	250,000.00
23	SURPLUS PROPERTY/CENTRAL WAREHOUSE	5321	SURPLUS PROPERTY OFFICE CONSTRUCTION	15,000.00	-	-	-	-	15,000.00
24	TRANSFER TO DEBT SERVICE - COPS 2003 REFUNDING & COPS 2012		DEBT SERVICE PAYMENTS	1,407,150.00	1,408,793.00	1,408,184.00	1,408,349.00	1,405,274.00	7,037,750.00
25	TRANSFER TO DEBT SERVICE - COPS 2006 PAYMENT & FEES		DEBT SERVICE PAYMENTS	2,724,025.00	2,723,625.00	2,722,812.00	2,724,000.00	2,721,200.00	13,615,662.00
26	TRANSFER TO DEBT SERVICE - COPS 2007 PAYMENT & FEES		DEBT SERVICE PAYMENTS	3,696,015.00	3,699,015.00	3,697,615.00	3,696,815.00	3,696,415.00	18,485,875.00
27	TRANSFER TO GENERAL FUND FOR DISTRICT WIDE TECHNOLOGY		SEAT MANAGEMENT LEASE	6,500,000.00	6,500,000.00	6,500,000.00	6,500,000.00	6,500,000.00	32,500,000.00
28	TRANSFER TO GENERAL FUND SCHOOL MAINTENANCE		MAINTENANCE EXPENDITURES	5,476,515.00	5,479,842.27	5,505,346.00	5,505,346.00	5,505,346.00	27,472,395.27
29	Subtotal Proposed Appropriations from New Revenue			22,926,822.00	24,354,878.00	25,302,601.00	26,602,915.00	27,971,617.00	127,158,833.00

Proposed Projects From Carryover Funds:

30	BAKER SCHOOL	4302	BAKER SCHOOL - SCHOOL SIGN	24,000.00	-	-	-	-	24,000.00
31	BAKER SCHOOL	4306	BAKER SCHOOL OFFICE RENOVATION	6,176.81	-	-	-	-	6,176.81
32	BAKER SCHOOL	4308	BAKER-REPLACE SEWER PLANT - P5/T01	487,515.03	-	-	-	-	487,515.03
33	BAKER SCHOOL	4309	BAKER - SEWER PLANT - F & G - P5/T0 1	188.00	-	-	-	-	188.00
34	CHOCTAW HIGH	6323	CHOCTAW - STADIUM FENCE - DONATION	91.08	-	-	-	-	91.08
35	CHOCTAW HIGH	2318	ROOFING - CHOCTAW - ODP - P4/T0 11	1,012.50	-	-	-	-	1,012.50
36	CHOCTAW/LEWIS	2320	ROOFING - OWNER ALLOW - P4/T0 11	408.88	-	-	-	-	408.88
37	DISTRICT WIDE	2333	CHILLER/BOILER SERVICE	20,057.45	-	-	-	-	20,057.45
38	DISTRICT WIDE	2386	DISTRICT DEPARTMENT EQUIPMENT	12,557.70	-	-	-	-	12,557.70
39	DISTRICT WIDE	0318	DOORS	21,997.87	-	-	-	-	21,997.87
40	DISTRICT WIDE	2336	EMERGENCY MAINTENANCE	17,188.56	-	-	-	-	17,188.56
41	DISTRICT WIDE	2329	EMS CONTROLS/WATER TREATMENT	36,207.83	-	-	-	-	36,207.83
42	DISTRICT WIDE	2313	ENVIRONMENTAL/IAQ/T&B	24,794.42	-	-	-	-	24,794.42
43	DISTRICT WIDE	7342	FIRE ALARM UPGRADE	2,741.51	-	-	-	-	2,741.51
44	DISTRICT WIDE	0319	HVAC REPLACEMENT	123,310.36	-	-	-	-	123,310.36
45	DISTRICT WIDE	0320	LIGHTING REPLACEMENT	2,499.72	-	-	-	-	2,499.72
46	DISTRICT WIDE	0369	MAINTENANCE - VEHICLE	971.51	-	-	-	-	971.51
47	DISTRICT WIDE	2310	MINOR REPAIR & MAINTENANCE	13,710.18	-	-	-	-	13,710.18
48	DISTRICT WIDE	8389	NATURAL DISASTER	150,096.96	-	-	-	-	150,096.96
49	DISTRICT WIDE	0321	PAINTING	18,277.02	-	-	-	-	18,277.02
50	DISTRICT WIDE	2368	PAVING	6,033.41	-	-	-	-	6,033.41
51	DISTRICT WIDE	2353	PORTABLE REPAIRS & RELOCATIONS	93,332.10	-	-	-	-	93,332.10
52	DISTRICT WIDE	0322	ROOFING	37,118.43	-	-	-	-	37,118.43
53	DISTRICT WIDE	1370	ROUTER & SWITCHES	2,338.50	-	-	-	-	2,338.50
54	DISTRICT WIDE	2395	SAFETY/ ADA	63,077.87	-	-	-	-	63,077.87
55	DISTRICT WIDE	5340	SIDEWALK/HANDRAILS/FENCE	148.15	-	-	-	-	148.15
56	DISTRICT WIDE	3313	SUPERINTENDENT REORGANIZATION PLAN - FACILITIES	10,566.40	-	-	-	-	10,566.40
57	FUND BALANCE - UNAPPROPRIATED		CAPITAL IMPROV. TAX CONSTR. FY '14 - FUND 3714	2,527.71	-	-	-	-	2,527.71
58	FUND BALANCE - UNAPPROPRIATED		CAPITAL IMPROV. TAX CONSTR. FY '13 - FUND 3713	8,250.43	-	-	-	-	8,250.43
59	FUND BALANCE - UNAPPROPRIATED		CAPITAL OUTLAY & DEBT SERVICE - FUND 3610	382.44	-	-	-	-	382.44
60	FUND BALANCE - UNAPPROPRIATED		COPS - SERIES 2003 - FUND 3923	75.25	-	-	-	-	75.25
61	FUND BALANCE - UNAPPROPRIATED		COPS - SERIES 2006 - FUND 3924	99,980.97	-	-	-	-	99,980.97
62	FUND BALANCE - UNAPPROPRIATED		COPS - SERIES 2007 - FUND 3925	154,019.29	-	-	-	-	154,019.29
63	FUND BALANCE - UNAPPROPRIATED		LOCAL CAPITAL IMPROVEMENT FUND - FUND 3940	2,715.97	-	-	-	-	2,715.97
64	FUND BALANCE - UNAPPROPRIATED		OTHER CAPITAL - HURRICANE IVAN - FUND 3985	21,048.25	-	-	-	-	21,048.25
65	FUND BALANCE - UNAPPROPRIATED		OTHER CAPITAL - MISCELLANEOUS - FUND 3988	3,405.11	-	-	-	-	3,405.11
66	FUND BALANCE - UNAPPROPRIATED		REFUND & REVENUE BOND 2011 - FUND 3211	1,348.30	-	-	-	-	1,348.30
67	FWBHS	2341	FWBHS - AC/ROOF - P4/T0 23	122,298.13	-	-	-	-	122,298.13
68	FWBHS	2343	FWBHS - AC/ROOF - FF&E - P4/T0 23	9,225.47	-	-	-	-	9,225.47
69	FWBHS	2348	FWBHS - AC/ROOF - ODP HVAC - P4/T0 23	7,000.00	-	-	-	-	7,000.00
70	FWBHS	2344	FWBHS - AC/ROOF - ODP ROOF - P4/T0 23	31,432.16	-	-	-	-	31,432.16
71	FWBHS	4317	FWBHS - HVAC PHASE 3 - P5/T0 2	818,857.59	-	-	-	-	818,857.59
72	FWBHS	4319	FWBHS - HVAC PHASE 3 - ODP - P5/T0 2	54,078.00	-	-	-	-	54,078.00
73	LAUREL HILL	2365	LAUREL HILL IPAD PROJECT	11,825.05	-	-	-	-	11,825.05
74	LEWIS SCHOOL	2324	LEWIS - 4 CLASSROOM/2 RESTROOM - P4/T0 11	57,905.82	-	-	-	-	57,905.82
75	MIDDLE SCHOOL & HIGH SCHOOL	2393	BAND INSTRUMENT REPLACEMENT	38,302.65	-	-	-	-	38,302.65
76	MIDDLE SCHOOL & HIGH SCHOOL	4340	MIDDLE & HIGH SCHOOL MAINTENANCE	300,000.00	-	-	-	-	300,000.00

School District of Okaloosa County
 Five Year Work Plan
 Proposed Appropriations, including Carryovers as of August 11, 2014
 For Fiscal Years 2014/2015 - 2018/2019
 August 25, 2014

Line No.	Cost Center	Project Number	Project Description	Projected FY 14/15	Projected FY 15/16	Projected FY 16/17	Projected FY 17/18	Projected FY 18/19	Total
77	NICEVILLE HIGH	4303	NICEVILLE HIGH - BASEBALL ROOF	16,578.48	-	-	-	-	16,578.48
78	NICEVILLE HIGH/MARY ESTHER	7357	NICEVILLE HIGH/MARY ESTHER - F&G - P4/TO 16	42.00	-	-	-	-	42.00
79	NICEVILLE HIGH/MARY ESTHER	7355	NICEVILLE HIGH/MARY ESTHER - HVAC - P4/TO 16	241,552.10	-	-	-	-	241,552.10
80	PLEW MIDDLE	2367	PLEW - FLOORING/SPRINKLER	2,072.85	-	-	-	-	2,072.85
81	PRYOR MIDDLE/WRIGHT ELEM	2340	PRYOR/WRIGHT - ROOF - ODP - P4/TO 20	28,832.62	-	-	-	-	28,832.62
82	PRYOR MIDDLE/WRIGHT ELEM	2331	PRYOR/WRIGHT - ROOF - P4/TO 20	99,095.75	-	-	-	-	99,095.75
83	RUCKEL MIDDLE	3322	RUCKEL EAGLE RAM TENNIS COURT PHASE 1	918.60	-	-	-	-	918.60
84	RUCKEL MIDDLE	3323	RUCKEL EAGLE RAM TENNIS COURT PHASE 2	60,865.18	-	-	-	-	60,865.18
85	SCHOOL BOARD	2303	BOARD PROJECTS	207,951.06	-	-	-	-	207,951.06
86	SCHOOLS - VARIOUS	2394	BAND INSTRUMENTS - BOARD	4,135.00	-	-	-	-	4,135.00
87	SCHOOLS - VARIOUS	3312	CAPITAL IMPROVEMENTS - BOARD	4,620.12	-	-	-	-	4,620.12
88	SCHOOLS - VARIOUS	2346	CLASSROOM RENOVATION - BOARD	4,729.00	-	-	-	-	4,729.00
89	SCHOOLS - VARIOUS	1391	COMPUTER LAB - BOARD	20,698.36	-	-	-	-	20,698.36
90	SCHOOLS - VARIOUS	7351	DIGITAL CLASSROOM - COMPUTERS	4,733.85	-	-	-	-	4,733.85
91	SCHOOLS - VARIOUS	4033	FLOOD EVENT - 2014	140,000.00	-	-	-	-	140,000.00
92	SCHOOLS - VARIOUS	1346	NETWORK EQUIPMENT - BOARD	17,081.43	-	-	-	-	17,081.43
93	SCHOOLS - VARIOUS	7370	PAINTING - BOARD	4,927.62	-	-	-	-	4,927.62
94	SCHOOLS - VARIOUS	2364	SCHOOL EQUIPMENT - BOARD	659.40	-	-	-	-	659.40
95	SCHOOLS - VARIOUS	6342	SCHOOL EQUIPMENT/REPAIR	124,859.72	-	-	-	-	124,859.72
96	SCHOOLS - VARIOUS	7354	SCOREBOARD - BOARD	3,146.00	-	-	-	-	3,146.00
97	SCHOOLS - VARIOUS	1325	STADIUM REPAIRS/RENOV - BOARD	2,404.65	-	-	-	-	2,404.65
98	SCHOOLS - VARIOUS	1321	SURVEILLANCE EQUIPMENT - BOARD	25,375.02	-	-	-	-	25,375.02
99	SCHOOLS - VARIOUS	4315	TECHNOLOGY & SEAT MGT LEASE	254,312.47	-	-	-	-	254,312.47
100	SCHOOLS - VARIOUS	1345	TECHNOLOGY EQUIP - BOARD	15,991.97	-	-	-	-	15,991.97
101	SCHOOLS - VARIOUS	1386	VIDEO PROD SOUND EQUIP - BOARD	2,932.00	-	-	-	-	2,932.00
102	SOUTHSIDE CENTER	4310	SOUTHSIDE - REMODEL CLASSROOMS	60,402.16	-	-	-	-	60,402.16
103	TRANSPORTATION	4304	BUS SECURITY CAMERA - BD	25,000.00	-	-	-	-	25,000.00
104	Subtotal - Current Funded Projects			4,295,014.25	-	-	-	-	4,295,014.25
105	Total - Proposed Projects Funded From All Sources			\$ 27,221,836.25	\$ 24,354,878.00	\$ 25,302,601.00	\$ 26,602,915.00	\$ 27,971,617.00	\$ 131,453,847.25

SCHOOL DISTRICT OF OKALOOSA COUNTY



SECTION III

SOURCE OF FUNDING MATRIX

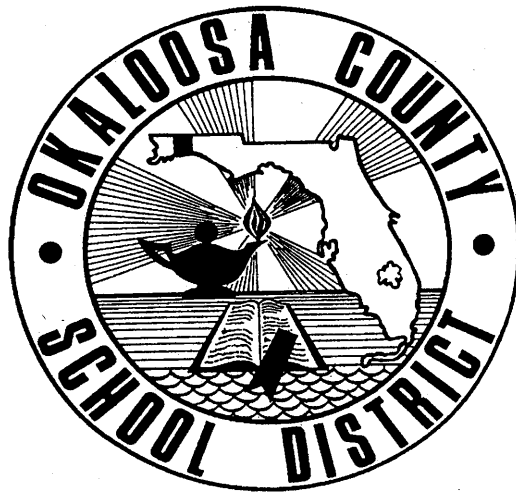
NEW REVENUE

School District of Okaloosa County
Sources of Funding Matrix - Capital Projects Funds - New Revenue
Fiscal Year 2014-2015
August 25, 2014

New Projects:

Line No.	Cost Center	Project Number	Project Description	Fund 3610 CO & DS	Fund 3425 PECO Maintenance FY 15	Fund 3715 Capital Improvement Tax - FY 15	Total
1	CHOCTAW HIGH	5307	WINDOWS REPLACED 2ND FLOOR	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00
2	CRESTVIEW HIGH	5308	BASEBALL FIELD LIGHT REPLACEMENT/SAFETY	-	-	200,000.00	200,000.00
3	DAVIDSON MIDDLE	5309	DOOR CLOSURES REPLACEMENT FOR CODE COMPLIANT	-	-	10,000.00	10,000.00
4	DISTRICT WIDE	2333	CHILLER/BOILER SERVICE	-	40,000.00	-	40,000.00
5	DISTRICT WIDE	2337	CUSTODIAL EQUIPMENT	-	-	50,000.00	50,000.00
6	DISTRICT WIDE	2336	EMERGENCY MAINTENANCE	-	-	75,000.00	75,000.00
7	DISTRICT WIDE	2329	EMS CONTROLS/WATER TREATMENT	-	50,000.00	20,000.00	70,000.00
8	DISTRICT WIDE	2313	ENVIRONMENTAL/IAQ/TEST & BALANCE	-	60,000.00	-	60,000.00
9	DISTRICT WIDE	0319	HVAC REPLACEMENT	-	-	100,000.00	100,000.00
10	DISTRICT WIDE	2310	MINOR REPAIR AND MAINTENANCE	-	60,000.00	-	60,000.00
11	DISTRICT WIDE	0321	PAINTING	-	-	50,000.00	50,000.00
12	DISTRICT WIDE	2368	PAVING	-	25,000.00	-	25,000.00
13	DISTRICT WIDE	8373	PE/RESTROOM/STORAGE	-	20,000.00	80,000.00	100,000.00
14	DISTRICT WIDE	2353	PORTABLE REPAIRS & RELOCATION	-	-	198,117.00	198,117.00
14	DISTRICT WIDE	0322	ROOFING	75,000.00	-	-	75,000.00
15	DISTRICT WIDE	2395	SAFETY/ADA	-	65,000.00	30,000.00	95,000.00
16	DISTRICT WIDE	2316	SITE IMPROVEMENT & DRAINAGE	-	50,000.00	-	50,000.00
17	FORT WALTON BEACH HIGH SCHOOL	5313	HVAC REPLACEMENT - PHASE 4	-	206,542.00	793,458.00	1,000,000.00
18	FORT WALTON BEACH HIGH SCHOOL	5317	STADIUM END ZONES PAINTED	-	-	50,000.00	50,000.00
19	RUCKEL MIDDLE	5318	ROOF REPLACEMENT	30,671.00	-	269,329.00	300,000.00
20	SCHOOL BOARD	2303	BOARD PROJECTS	-	-	375,000.00	375,000.00
21	SCHOOLS - VARIOUS	2393	BAND INSTRUMENT REPLACEMENT	-	-	50,000.00	50,000.00
22	SURPLUS PROPERTY/CENTRAL WAREHOUSE	5321	SURPLUS PROPERTY OFFICE CONSTRUCTION	-	-	15,000.00	15,000.00
22	TRANSFER TO DEBT SERVICE - COPS 2003 REFUNDING & COPS 2012		DEBT SERVICE PAYMENTS	-	-	1,407,150.00	1,407,150.00
23	TRANSFER TO DEBT SERVICE - COPS 2006 PAYMENT & FEES		DEBT SERVICE PAYMENTS	-	-	2,724,025.00	2,724,025.00
24	TRANSFER TO DEBT SERVICE - COPS 2007 PAYMENT & FEES		DEBT SERVICE PAYMENTS	-	-	3,696,015.00	3,696,015.00
25	TRANSFER TO GENERAL FUND FOR DISTRICT WIDE TECHNOLOGY		SEAT MANAGEMENT LEASE	-	-	6,500,000.00	6,500,000.00
26	TRANSFER TO GENERAL FUND SCHOOL MAINTENANCE		MAINTENANCE EXPENDITURES	-	-	5,476,515.00	5,476,515.00
27	Total - New Projects - Revenue Source			\$ 105,671.00	\$ 576,542.00	\$ 22,244,609.00	\$ 22,926,822.00

SCHOOL DISTRICT OF OKALOOSA COUNTY



SECTION IV

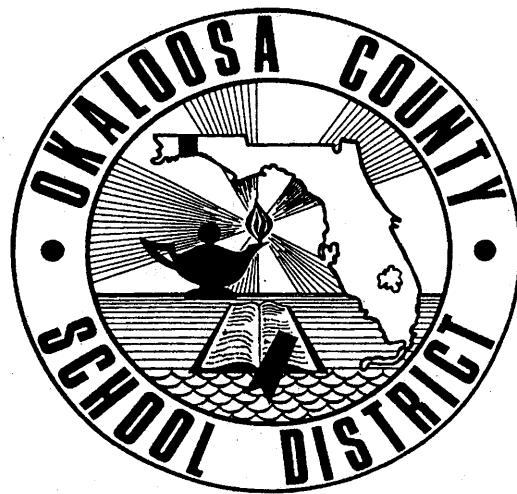
SOURCE OF FUNDING MATRIX

EXISTING REVENUE

School District of Okaloosa County
Sources of Funding Matrix - Capital Projects Funds - Existing Revenue
Carryover Balances As of August 11, 2014
Fiscal Year 2014-2015
August 25, 2014

Line No.	Cost Center	Fund/Project Number	Project Description	Fund 3211 2011 Refunding & Revenue Bond Construction	Fund 3610 CO & DS	Fund 3712 Capital Improvement Tax FY 2011-2012	Fund 3713 Capital Improvement Tax FY 2012-2013	Fund 3714 Capital Improvement Tax FY 2013-2014	Fund 3923 COPS Series 2003	Fund 3924 COPS Series 2006	Fund 3925 COPS Series 2007	Fund 3940 Local Capital Improvement Fund	Fund 3985 Other Capital Hurricane Ivan Fund	Fund 3988 Other Capital Miscellaneous Fund	Total All Funds FY 2014-2015
Currently Funded Projects:															
1	BAKER SCHOOL	4302	BAKER SCHOOL - SCHOOL SIGN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000.00	\$ -	\$ -	\$ 24,000.00
2	BAKER SCHOOL	4306	BAKER SCHOOL OFFICE RENOVATION	-	-	-	6,176.81	-	-	-	-	-	-	-	6,176.81
3	BAKER SCHOOL	4308	BAKER - SEWER PLANT - P5/TO 1	-	-	-	-	-	-	-	-	487,515.03	-	-	487,515.03
4	BAKER SCHOOL	4309	BAKER - SEWER PLANT - F & G - P5/TO 1	-	-	188.00	-	-	-	-	-	-	-	-	188.00
5	CHOCTAW HIGH	6323	CHOCTAW - STADIUM FENCE - DONATION	-	-	-	-	-	-	-	-	91.08	-	-	91.08
6	CHOCTAW HIGH	2318	ROOFING - CHOCTAW - ODP - P4/TO 11	-	-	-	1,012.50	-	-	-	-	-	-	-	1,012.50
7	CHOCTAW/LEWIS	2320	ROOFING - OWNER ALLOW - P4/TO 11	-	-	-	408.88	-	-	-	-	-	-	-	408.88
8	DISTRICT WIDE	2333	CHILLER/BOILER SERVICE	-	-	-	57.45	20,000.00	-	-	-	-	-	-	20,057.45
9	DISTRICT WIDE	2386	DISTRICT DEPARTMENT EQUIPMENT	-	-	11,555.70	1,002.00	-	-	-	-	-	-	-	12,557.70
10	DISTRICT WIDE	0318	DOORS	-	-	-	21,997.87	-	-	-	-	-	-	-	21,997.87
11	DISTRICT WIDE	2336	EMERGENCY MAINTENANCE	-	-	-	-	17,188.56	-	-	-	-	-	-	17,188.56
12	DISTRICT WIDE	2329	EMS CONTROLS/WATER TREATMENT	-	-	-	-	36,207.83	-	-	-	-	-	-	36,207.83
13	DISTRICT WIDE	2313	ENVIRONMENTAL/IAQ/T&B	-	-	-	1,000.00	23,794.42	-	-	-	-	-	-	24,794.42
14	DISTRICT WIDE	7342	FIRE ALARM UPGRADE	-	-	2,741.51	-	-	-	-	-	-	-	-	2,741.51
15	DISTRICT WIDE	0319	HVAC REPLACEMENT	-	-	21,482.71	34,352.08	41,794.79	-	-	-	-	25,680.78	-	123,310.36
16	DISTRICT WIDE	0320	LIGHTING REPLACEMENT	-	-	2,499.72	-	-	-	-	-	-	-	-	2,499.72
17	DISTRICT WIDE	0369	MAINTENANCE - VEHICLE	-	-	-	-	-	-	-	-	-	971.51	-	971.51
18	DISTRICT WIDE	2310	MINOR REPAIR & MAINTENANCE	-	-	-	5.25	13,704.93	-	-	-	-	-	-	13,710.18
19	DISTRICT WIDE	8389	NATURAL DISASTER	-	-	-	-	15,000.00	-	-	-	8,269.96	-	126,827.00	150,096.96
20	DISTRICT WIDE	0321	PAINTING	-	-	-	-	18,277.02	-	-	-	-	-	-	18,277.02
21	DISTRICT WIDE	2368	PAVING	-	-	-	-	6,033.41	-	-	-	-	-	-	6,033.41
22	DISTRICT WIDE	2353	PORTABLE REPAIRS & RELOCATIONS	-	-	48,011.65	44.16	45,276.29	-	-	-	-	-	-	93,332.10
23	DISTRICT WIDE	0322	ROOFING	-	32,175.07	-	-	4,943.36	-	-	-	-	-	-	37,118.43
24	DISTRICT WIDE	1370	ROUTER & SWITCHES	-	-	2,338.50	-	-	-	-	-	-	-	-	2,338.50
25	DISTRICT WIDE	2395	SAFETY/ ADA	-	-	-	2,407.67	60,670.20	-	-	-	-	-	-	63,077.87
26	DISTRICT WIDE	5340	SIDEWALK/HANDRAILS/FENCE	-	-	148.15	-	-	-	-	-	-	-	-	148.15
27	DISTRICT WIDE	3313	SUPERINTENDENT REORGANIZATION PLAN - FACILITIES	-	-	10,566.40	-	-	-	-	-	-	-	-	10,566.40
28	FUND BALANCE - UNAPPROPRIATED		CAPITAL IMPROV. TAX CONSTR. FY '14 - FUND 3714	-	-	-	-	2,527.71	-	-	-	-	-	-	2,527.71
29	FUND BALANCE - UNAPPROPRIATED		CAPITAL IMPROV. TAX CONSTR. FY '13 - FUND 3713	-	-	-	8,250.43	-	-	-	-	-	-	-	8,250.43
30	FUND BALANCE - UNAPPROPRIATED		CAPITAL OUTLAY & DEBT SERVICE - FUND 3610	-	382.44	-	-	-	-	-	-	-	-	-	382.44
31	FUND BALANCE - UNAPPROPRIATED		COPS - SERIES 2003 - FUND 3923	-	-	-	-	-	75.25	-	-	-	-	-	75.25
32	FUND BALANCE - UNAPPROPRIATED		COPS - SERIES 2006 - FUND 3924	-	-	-	-	-	-	99,980.97	-	-	-	-	99,980.97
33	FUND BALANCE - UNAPPROPRIATED		COPS - SERIES 2007 - FUND 3925	-	-	-	-	-	-	-	154,019.29	-	-	-	154,019.29
34	FUND BALANCE - UNAPPROPRIATED		LOCAL CAPITAL IMPROVEMENT FUND - FUND 3940	-	-	-	-	-	-	-	-	2,715.97	-	-	2,715.97
35	FUND BALANCE - UNAPPROPRIATED		OTHER CAPITAL - HURRICANE IVAN - FUND 3985	-	-	-	-	-	-	-	-	-	21,048.25	-	21,048.25
36	FUND BALANCE - UNAPPROPRIATED		OTHER CAPITAL - MISCELLANEOUS - FUND 3988	-	-	-	-	-	-	-	-	-	-	3,405.11	3,405.11
37	FUND BALANCE - UNAPPROPRIATED		REFUND & REVENUE BOND 2011 - FUND 3211	1,348.30	-	-	-	-	-	-	-	-	-	-	1,348.30
38	FWBHS	2341	FWBHS - AC/ROOF - P4/TO 23	104,005.13	-	18,293.00	-	-	-	-	-	-	-	-	122,298.13
39	FWBHS	2343	FWBHS - AC/ROOF - FF&E - P4/TO 23	-	-	-	-	-	-	-	-	-	9,225.47	-	9,225.47
40	FWBHS	2348	FWBHS - AC/ROOF - ODP HVAC - P4/TO 23	-	-	7,000.00	-	-	-	-	-	-	-	-	7,000.00
41	FWBHS	2344	FWBHS - AC/ROOF - ODP ROOF - P4/TO 23	-	-	-	-	-	-	-	-	-	31,432.16	-	31,432.16
42	FWBHS	4317	FWBHS - HVAC PHASE 3 - P5/TO 2	-	-	103,803.97	353,453.69	361,599.93	-	-	-	-	-	-	818,857.59
43	FWBHS	4319	FWBHS - HVAC PHASE 3 - ODP - P5/TO 2	-	-	-	-	54,078.00	-	-	-	-	-	-	54,078.00
44	LAUREL HILL	2365	LAUREL HILL IPAD PROJECT	-	-	-	11,825.05	-	-	-	-	-	-	-	11,825.05
45	LEWIS SCHOOL	2324	LEWIS - 4 CLASSROOM/2 RESTROOM - P4/TO 11	-	-	-	57,905.82	-	-	-	-	-	-	-	57,905.82
46	MIDDLE SCHOOL & HIGH SCHOOL	2393	BAND INSTRUMENT REPLACEMENT	-	-	881.65	4,295.85	33,125.15	-	-	-	-	-	-	38,302.65
47	MIDDLE SCHOOL & HIGH SCHOOL	4340	MIDDLE & HIGH SCHOOL MAINTENANCE	-	-	-	-	300,000.00	-	-	-	-	-	-	300,000.00
48	NICEVILLE HIGH	4303	NICEVILLE HIGH - BASEBALL ROOF	-	-	-	-	-	-	-	-	16,578.48	-	-	16,578.48
49	NICEVILLE HIGH/MARY ESTHER	7357	NICEVILLE HIGH/MARY ESTHER - F&G - P4/TO 16	-	-	-	-	42.00	-	-	-	-	-	-	42.00
50	NICEVILLE HIGH/MARY ESTHER	7355	NICEVILLE HIGH/MARY ESTHER - HVAC - P4/TO 16	-	-	-	-	131,721.43	-	-	-	-	109,830.67	-	241,552.10
51	PLEW MIDDLE	2367	PLEW - FLOORING/SPRINKLER	-	-	-	-	-	-	-	-	2,072.85	-	-	2,072.85
52	PRYOR MIDDLE/WRIGHT ELEM	2340	PRYOR/WRIGHT - ROOF - ODP - P4/TO 20	28,832.62	-	-	-	-	-	-	-	-	-	-	28,832.62
53	PRYOR MIDDLE/WRIGHT ELEM	2331	PRYOR/WRIGHT - ROOF - P4/TO 20	99,095.75	-	-	-	-	-	-	-	-	-	-	99,095.75
54	RUCKEL MIDDLE	3322	RUCKEL EAGLE RAM TENNIS COURT PHASE 1	-	-	-	-	-	-	-	-	918.60	-	-	918.60
55	RUCKEL MIDDLE	3323	RUCKEL EAGLE RAM TENNIS COURT PHASE 2	-	-	-	-	-	-	-	-	60,865.18	-	-	60,865.18
56	SCHOOL BOARD	2303	BOARD PROJECTS	-	-	-	872.83	975.69	206,102.54	-	-	-	-	-	207,951.06
57	SCHOOLS - VARIOUS	2394	BAND INSTRUMENTS - BOARD	-	-	3,000.00	-	1,135.00	-	-	-	-	-	-	4,135.00
58	SCHOOLS - VARIOUS	3312	CAPITAL IMPROVEMENTS - BOARD	-	-	4,208.33	-	411.79	-	-	-	-	-	-	4,620.12
59	SCHOOLS - VARIOUS	2346	CLASSROOM RENOVATION - BOARD	-	-	4,729.00	-	-	-	-	-	-	-	-	4,729.00
60	SCHOOLS - VARIOUS	1391	COMPUTER LAB - BOARD	-	-	-	-	20,698.36	-	-	-	-	-	-	20,698.36
61	SCHOOLS - VARIOUS	7351	DIGITAL CLASSROOM - COMPUTERS	-	-	-	-	4,733.85	-	-	-	-	-	-	4,733.85
62	SCHOOLS - VARIOUS	4033	FLOOD EVENT - 2014	-	-	-	-	140,000.00	-	-	-	-	-	-	140,000.00
63	SCHOOLS - VARIOUS	1346	NETWORK EQUIPMENT - BOARD	-	-	-	-	17,081.43	-	-	-	-	-	-	17,081.43
64	SCHOOLS - VARIOUS	7370	PAINTING - BOARD	-	-	-	2,266.75	2,660.87	-	-	-	-	-	-	4,927.62
65	SCHOOLS - VARIOUS	2364	SCHOOL EQUIPMENT - BOARD	-	-	659.40	-	-	-	-	-	-	-	-	659.40
66	SCHOOLS - VARIOUS	6342	SCHOOL EQUIPMENT/REPAIR	-	-	62,399.72	-	62,460.00	-	-	-	-	-	-	124,859.72
67	SCHOOLS - VARIOUS	7354	SCOREBOARD - BOARD	-	-	3,146.00	-	-	-	-	-	-	-	-	3,146.00
68	SCHOOLS - VARIOUS	1325	STADIUM REPAIRS/RENOV - BOARD	-	-	2,404.65	-	-	-	-	-	-	-	-	2,404.65
69	SCHOOLS - VARIOUS	1321	SURVEILLANCE EQUIPMENT - BOARD	-	-	-	16,875.00	8,500.02	-	-	-	-	-	-	25,375.02
70	SCHOOLS - VARIOUS	4315	TECHNOLOGY & SEAT MGT LEASE	-	-	28,566.19	-	194,346.43	-	-	-	-	-	31,399.85	254,312.47
71	SCHOOLS - VARIOUS	1345	TECHNOLOGY EQUIP - BOARD	-	-	2,500.59	3,722.61	9,768.77	-	-	-	-	-	-	15,991.97
72	SCHOOLS - VARIOUS	1386	VIDEO PROD SOUND EQUIP - BOARD	-	-	-	-	2,932.00	-	-	-	-	-	-	2,932.00
73	SOUTHSIDE CENTER	4310	SOUTHSIDE - REMODEL CLASSROOMS	-	-	-	-	-	-	-	-	60,402.16	-	-	60,402.16
74	TRANSPORTATION	4304	BUS SECURITY CAMERA - BD	-	-	-	25,000.00	-	-	-	-	-	-	-	25,000.00
75	Total By Revenue Source			\$ 233,281.80	\$ 32,557.51	\$ 341,997.67	\$ 553,035.56	\$ 1,856,816.09	\$ 75.25	\$ 99,980.97	\$ 154,019.29	\$ 603,027.15	\$ 258,591.00	\$ 161,631.96	\$ 4,295,014.25

SCHOOL DISTRICT OF OKALOOSA COUNTY



SECTION V

FUND SOURCE STATUTORY

REQUIREMENT MATRIX

**School District of Okaloosa County
Capital Outlay General Information
Fund Source/Statutory Requirement Matrix
August 25, 2014**

<u>Statutory Requirement</u>	PECO	PECO	C O & DS	COBI	Property Tax	COPS	1011.14	LCIF	Classrooms		Classrooms For Kids
	Maintenance	New Construction							First	SIT	
Survey Recommended	x Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes
Project Priority List	No	No	Yes	Yes	No	No	No	No	No	No	No
Resolution Limited	No	No	No	Yes	No	Yes	Yes	No	Yes	Yes	Yes
Advertisement Limited	No	No	No	No	Yes	No	No	No	No	No	No
31 Month Reversion	Yes	Yes	No	No	No	No	No	No	No	No	Yes
3 Year Rule	No	No	No	No	No	No	No	No	Yes	No	Yes
Arbitrage Consideration	No	No	No	Yes	No	Yes	Yes	No	Yes	No	Yes
Maintenance & Repair	Yes	No	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes
Remodeling/Renovation	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	\$Yes	Yes	Yes
New Construction	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Equipment	No	* Yes	** Yes	* Yes	Yes	* Yes	Yes	Yes	*Yes	Yes	*Yes
Motor Vehicles/Buses	No	No	Yes	No	Yes	No	Yes	Yes	No	Yes	No
10 % Safety Requirement	Yes	No	No	No	No	No	No	No	No	No	No
Portable Leases	No	# Yes	## Yes	## Yes	Yes	## Yes	No	Yes	No	Yes	No
Site Acquisition	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	*Yes
Sitework	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	*Yes
Landscaping	No	No	No	No	No	Yes	Yes	Yes	No	No	No
Stadiums/Athletic Facilities Bleachers, Courts etc.	@No	@no	@no	@no	Yes	Yes	Yes	Yes	No	No	No

Notes:

*only related to New Construction

**up to 20%

xRemodeling must be survey recommended

#only upon advance approval from DOE via PECO Appropriation Memo

##related to/required for Remodeling/Renovation & New Construction Projects only

@unless required for Physical Education Curriculum (See DOE Memo 6/19/95)

\$only after all "unmet needs" are satisfied

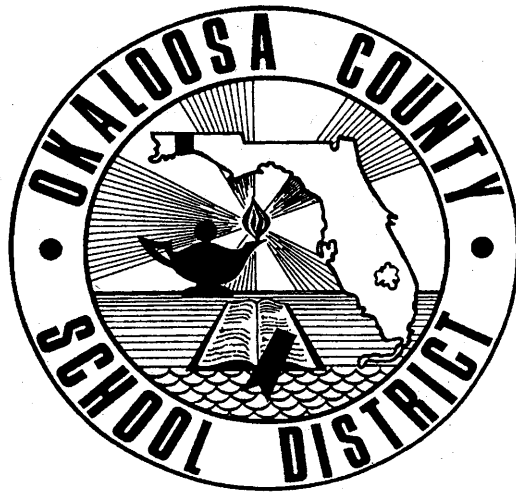
2-MIL-New Construction & Remodeling must be surveyed recommended.

Documentation and further detail regarding this information is available in State Board Rule book -

State Requirements for Educational Facilities section 6A-2 and Florida School Laws

Sections 1101.

SCHOOL DISTRICT OF OKALOOSA COUNTY



SECTION VI

CAPITAL PROJECT

FUNDS DEFINITIONS

CAPITAL PROJECTS FUNDS

The Capital Projects Funds account for the financing and acquisition or construction of major capital facilities, such as new school buildings or additions to existing buildings, or for major remodeling and/or renovation projects. Specific funding sources included herein are:

State Funds

- Capital Outlay Bond Issue Funds - To account for bond issue proceeds received from the State Board of Education issued at the request of the District based on bonding capacity. Fund source is state motor vehicle license revenue.
- Capital Outlay and Debt Service Funds - To account for funds received from the State based upon the constitutional funding formula. Fund source is state motor vehicle license revenue.
- Public Education Capital Outlay (PECO) Funds - To account for funds received from the State for the construction and maintenance of schools. Fund source is state gross receipts tax revenue.
- Classrooms for Kids Program – Bonded Lottery – To account for funds received from the State for construction, renovation, remodeling or repair of educational facilities that are in excess of projects identified in the District's 5-Year work program adopted prior to March 15, 2003. Funds must be used to comply with Class Size mandates. Source of Revenue is bonded lottery funds.
- Classrooms for Kids Program – Non-Bonded – To account for funds received from the State for construction, renovation, remodeling or repair of educational facilities that are in excess of projects identified in the District's 5-Year work program adopted prior to March 15, 2003. Funds must be used to comply with Class Size mandates. Source of Revenue is general revenue funds.
- Classrooms First Fund - To account for funds received from the State for construction of new school buildings, additions to existing buildings, or for major remodeling and/or renovation projects based on specific criteria. Fund source is state lottery revenue
- School Infrastructure Thrift (SIT) Funds - To account for incentive funds received from the State. SIT Program is an incentive award program to encourage functional, frugal facilities and practices. It encourages Districts to find ways to reduce the cost of, or eliminate the need for, constructing educational facilities. Fund source is state lottery and state non-recurring general revenue.

CAPITAL PROJECTS FUNDS (CONTINUED)

Local Funds

- Capital Improvement Tax Construction (2 Mill) Funds - To account for funds received locally from the assessment of property taxes (maximum levy is 1.50 mills) for the construction and maintenance of schools. Fund source is local property tax revenue.
- Local Capital Improvement Funds - To account for locally received funds. Fund source is local revenue and donations for specific capital projects.

Miscellaneous Funds

- Other Capital Project Funds - To account for other miscellaneous funds from various sources. Current miscellaneous funds are as follows:
 - Certificates of Participation Fund - To account for funds received from issuance of Certificates of Participation, used for the acquisition and construction of schools and ancillary facilities. Fund source is local lending institutions based on borrowing capacity.
 - One Cent Sales Tax Fund - To account for funds received from tax levied pursuant to vote of the people of the district. Fund source is local sales surtax.
 - Hurricane Ivan Fund - To account for expenditures incurred as a result of damages caused by Hurricane Ivan. Fund source is local revenue, insurance proceeds, and Federal Emergency Management (FEMA) reimbursements.
 - Baker Tornado Fund - To account for expenditures incurred as a result of damages caused by the tornado at Baker School. Fund source is local revenue and insurance proceeds.