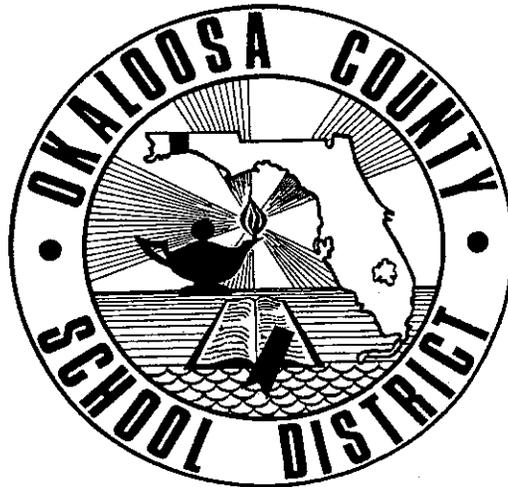


# **SCHOOL DISTRICT OF OKALOOSA COUNTY**



## **PROPOSED CAPITAL OUTLAY BUDGET & FIVE YEAR WORK PLAN**

**FISCAL YEAR 2015-2016**

**PRESENTED TO THE SCHOOL BOARD**

**AUGUST 24, 2015**

# SCHOOL DISTRICT OF OKALOOSA COUNTY

## PROPOSED CAPITAL OUTLAY BUDGET & FIVE YEAR WORK PLAN

Fiscal Year 2015-2016

Presented to School Board  
August 24, 2015

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# **SCHOOL DISTRICT OF OKALOOSA COUNTY**



## **SECTION I**

### **SUMMARY OF PROPOSED CAPITAL OUTLAY BUDGET**

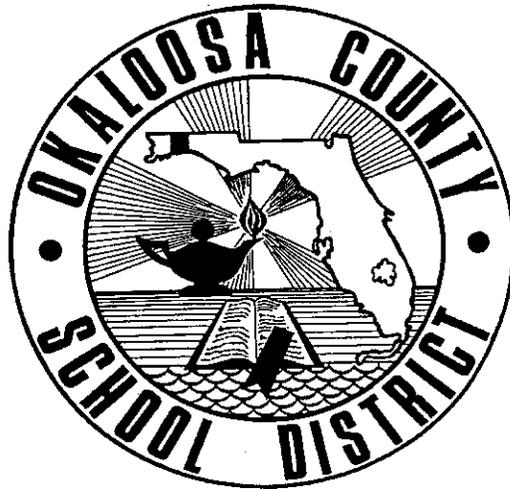
**School District of Okaloosa County**  
**Proposed Capital Outlay Budget & Five Year Work Plan**  
**Estimated Revenue and Appropriations, Including Carryover Funds**  
**For Fiscal Years 2015/2016 - 2019/2020**  
**August 24, 2015**

<b>Estimated Revenue:</b>	<b>Projected FY 15/16</b>	<b>Projected FY 16/17</b>	<b>Projected FY 17/18</b>	<b>Projected FY 18/19</b>	<b>Projected FY 19/20</b>	<b>Total</b>
<b>Estimated State: (Dependent on Legislative Action)</b>						
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	651,954.00	1,444,264.00	1,621,651.00	1,678,130.00	-	5,395,999.00
<b>Subtotal - Estimated State</b>	<b>757,625.00</b>	<b>1,549,935.00</b>	<b>1,727,322.00</b>	<b>1,783,801.00</b>	<b>105,671.00</b>	<b>5,924,354.00</b>
<b>Estimated Local: (Dependent on Millage Levy &amp; Taxable Property Value)</b>						
District Local Capital Improvement Tax	23,236,727.00	23,752,666.00	24,875,593.00	26,187,816.00	26,973,450.00	125,026,252.00
<b>Subtotal - Estimated Local</b>	<b>23,236,727.00</b>	<b>23,752,666.00</b>	<b>24,875,593.00</b>	<b>26,187,816.00</b>	<b>26,973,450.00</b>	<b>125,026,252.00</b>
<b>Estimated Other Financing Sources</b>						
Deslin Elementary - Electric Sign - Self Help Project	6,980.00	-	-	-	-	6,980.00
Ruckel Middle - Eagle Ram Tennis Court - Phase II Self Help Project	6,950.00	-	-	-	-	6,950.00
<b>Subtotal - Estimated Other Financing Sources</b>	<b>13,930.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,930.00</b>
<b>Total - Estimated New Revenue Only</b>	<b>24,008,282.00</b>	<b>25,302,601.00</b>	<b>26,602,915.00</b>	<b>27,971,617.00</b>	<b>27,079,121.00</b>	<b>130,964,536.00</b>
<b>Beginning Fund Balance:</b>						
Fund Balance - Unappropriated	67,347.71	-	-	-	-	67,347.71
Fund Balance - Designated for Capital Projects - COPS	124,297.15	-	-	-	-	124,297.15
Reserve for Encumbrances	639,922.08	-	-	-	-	639,922.08
Reserve for Project Carryovers	2,881,775.35	-	-	-	-	2,881,775.35
<b>Subtotal - Beginning Fund Balance</b>	<b>3,713,342.29</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,713,342.29</b>
<b>Total - Estimated State, Local, Other Financing Sources and Beginning Fund Balance</b>	<b>\$ 27,721,624.29</b>	<b>\$ 25,302,601.00</b>	<b>\$ 26,602,915.00</b>	<b>\$ 27,971,617.00</b>	<b>\$ 27,079,121.00</b>	<b>\$ 134,677,878.29</b>
<b>Total Appropriations: (See attached - Detail - Proposed Project List)</b>	<b>\$ 27,721,624.29</b>	<b>\$ 25,302,601.00</b>	<b>\$ 26,602,915.00</b>	<b>\$ 27,971,617.00</b>	<b>\$ 27,079,121.00</b>	<b>\$ 134,677,878.29</b>

**Assumptions:**

- (1) FY 2015-2016 PECO Revenue is based on DOE notification as of July 11, 2015 and out years are based on DOE EFIS 5 Year Work Plan projections.
- (2) District Local Capital Improvement Tax Revenue (Property Tax) FY 2015-2016 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 2015-2016 Capital Outlay & Debt Service revenue is based 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, 2015  
 For Fiscal Years 2015/2016 - 2019/2020  
 August 24, 2015

Line No.	Cost Center	Project Number	Project Description	Projected FY 15/16	Projected FY 16/17	Projected FY 17/18	Projected FY 18/19	Projected FY 19/20	Total
<b>Proposed Projects Funded from New Revenue:</b>									
1	CHOCTAW HIGH		ROOF REPLACEMENT	\$ -	\$ 550,000.00	\$ -	\$ -	\$ -	\$ 550,000.00
2	DESTIN ELEMENTARY	5302	ELECTRIC SIGN - SELF HELP PROJECT	6,980.00	-	-	-	-	6,980.00
3	DISTRICT WIDE	2333	CHILLER/BOILER SERVICE	40,000.00	75,000.00	75,000.00	75,000.00	75,000.00	340,000.00
4	DISTRICT WIDE	2337	CUSTODIAL EQUIPMENT	50,000.00	-	-	-	-	50,000.00
5	DISTRICT WIDE	0318	DOORS	150,000.00	-	-	-	-	150,000.00
6	DISTRICT WIDE	2336	EMERGENCY MAINTENANCE	75,000.00	100,000.00	100,000.00	100,000.00	100,000.00	475,000.00
7	DISTRICT WIDE	2329	EMS CONTROLS/WATER TREATMENT	200,000.00	125,000.00	125,000.00	125,000.00	125,000.00	700,000.00
8	DISTRICT WIDE	2313	ENVIRONMENTAL/IAQ/TEST & BALANCE	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	500,000.00
9	DISTRICT WIDE	0319	HVAC REPLACEMENT	25,000.00	100,000.00	100,000.00	100,000.00	100,000.00	425,000.00
10	DISTRICT WIDE	7343	INTERCOM UPGRADE	87,249.00	-	-	-	-	87,249.00
11	DISTRICT WIDE	2310	MINOR REPAIR AND MAINTENANCE	110,000.00	100,000.00	100,000.00	100,000.00	100,000.00	510,000.00
12	DISTRICT WIDE	8389	NATURAL DISASTER	114,466.66	-	-	-	-	114,466.66
13	DISTRICT WIDE	0321	PAINTING	50,000.00	100,000.00	100,000.00	100,000.00	100,000.00	450,000.00
14	DISTRICT WIDE	2368	PAVING	70,000.00	50,000.00	50,000.00	50,000.00	50,000.00	270,000.00
15	DISTRICT WIDE	8373	PE/RESTROOM/STORAGE	200,000.00	150,000.00	150,000.00	150,000.00	150,000.00	800,000.00
16	DISTRICT WIDE	2353	PORTABLE REPAIRS & RELOCATIONS	137,619.00	100,000.00	100,000.00	100,000.00	100,000.00	537,619.00
17	DISTRICT WIDE	8342	PROJECT CONTINGENCY	800,000.00	1,671,644.00	4,021,405.00	5,393,382.00	6,801,872.00	18,788,103.00
18	DISTRICT WIDE	0322	ROOFING	100,000.00	150,000.00	150,000.00	150,000.00	150,000.00	700,000.00
19	DISTRICT WIDE	2395	SAFETY/ADA	100,000.00	75,000.00	75,000.00	75,000.00	75,000.00	400,000.00
20	DISTRICT WIDE	2316	SITE IMPROVEMENT & DRAINAGE	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	500,000.00
21	EDGE ELEMENTARY	5362	REPLACEMENT FIRE SPRINKLER HEADS	18,000.00	-	-	-	-	18,000.00
22	FLOROSA ELEMENTARY	5361	REPLACEMENT TELEPHONE SYSTEM	64,334.34	-	-	-	-	64,334.34
23	FORT WALTON BEACH HIGH SCHOOL	5363	HVAC REPLACEMENT - PHASE 5, 6, 7, & 8	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	4,000,000.00
24	HIGH SCHOOLS AND MIDDLE SCHOOLS	5366	LIGHTNING SAFETY EQUIPMENT	63,904.00	-	-	-	-	63,904.00
25	NICEVILLE HIGH	5367	WINDOWS	80,000.00	-	-	-	-	80,000.00
26	NICEVILLE HIGH, CHOICE HIGH, AND ELLIOTT POINT ELEMENTARY		ROOF REPLACEMENT	-	500,000.00	-	-	-	500,000.00
27	RUCKEL MIDDLE	3323	EAGLE RAM TENNIS COURT PHASE II - SELF HELP PROJECT	6,950.00	-	-	-	-	6,950.00
28	SCHOOL BOARD	2303	BOARD PROJECTS	375,000.00	375,000.00	375,000.00	375,000.00	375,000.00	1,875,000.00
29	SCHOOLS - VARIOUS	2393	BAND INSTRUMENT REPLACEMENT	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	250,000.00
30	TRANSFER TO DEBT SERVICE - COPS 2003 REFUNDING & COPS 2012		DEBT SERVICE PAYMENTS	1,405,793.00	1,405,184.00	1,405,349.00	1,405,274.00	-	5,621,600.00
31	TRANSFER TO DEBT SERVICE - COPS 2006 PAYMENT & FEES		DEBT SERVICE PAYMENTS	2,723,625.00	2,722,812.00	2,724,000.00	2,721,200.00	2,724,800.00	13,616,437.00
32	TRANSFER TO DEBT SERVICE - COPS 2007 PAYMENT & FEES		DEBT SERVICE PAYMENTS	3,699,015.00	3,697,615.00	3,698,815.00	3,696,415.00	3,697,303.00	18,487,163.00
33	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
34	TRANSFER TO GENERAL FUND SCHOOL MAINTENANCE		MAINTENANCE EXPENDITURES	5,505,346.00	5,505,346.00	5,505,346.00	5,505,346.00	5,505,346.00	27,526,730.00
35	<b>Subtotal Proposed Appropriations from New Revenue</b>			<b>24,008,282.00</b>	<b>25,302,601.00</b>	<b>26,602,915.00</b>	<b>27,971,617.00</b>	<b>27,079,121.00</b>	<b>130,964,536.00</b>

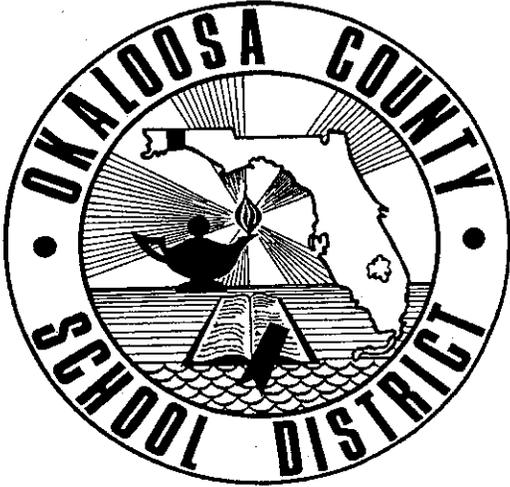
**Proposed Projects From Carryover Funds:**

36	BAKER SCHOOL	4302	BAKER SCHOOL - SCHOOL SIGN	24,000.00	-	-	-	-	24,000.00
37	BAKER SCHOOL	4308	BAKER-REPLACE SEWER PLANT - P5/TO1	152,546.46	-	-	-	-	152,546.46
38	BAKER SCHOOL	4309	BAKER - SEWER PLANT - F & G - P5/TO 1	188.00	-	-	-	-	188.00
39	BAY AREA OFFICE	5328	VIMEO OPTION - BD	357.76	-	-	-	-	357.76
40	CHOCTAW HIGH	6323	CHOCTAW - STADIUM FENCE - DONATION	91.08	-	-	-	-	91.08
41	CHOCTAW HIGH	5307	CHOCTAW - WINDOWS REPLACED	59,723.00	-	-	-	-	59,723.00
42	CRESTVIEW HIGH	5308	BASEBALL FIELD LIGHTS	6.23	-	-	-	-	6.23
43	CRESTVIEW HIGH	5327	ODP - P5/TO # 8	5,821.59	-	-	-	-	5,821.59
44	CRESTVIEW HIGH	5325	ROOF - P5/TO #8	150,000.99	-	-	-	-	150,000.99
45	DISTRICT WIDE	2333	CHILLER/BOILER SERVICE	12,670.26	-	-	-	-	12,670.26
46	DISTRICT WIDE	0318	DOORS	6,770.22	-	-	-	-	6,770.22
47	DISTRICT WIDE	2336	EMERGENCY MAINTENANCE	2,200.23	-	-	-	-	2,200.23
48	DISTRICT WIDE	2329	EMS CONTROLS/WATER TREATMENT	8,716.59	-	-	-	-	8,716.59
49	DISTRICT WIDE	2313	ENVIRONMENTAL/IAQ/T&B	15,000.00	-	-	-	-	15,000.00
50	DISTRICT WIDE	7342	FIRE ALARM UPGRADE	2,741.51	-	-	-	-	2,741.51
51	DISTRICT WIDE	0319	HVAC REPLACEMENT	100,267.33	-	-	-	-	100,267.33
52	DISTRICT WIDE	0320	LIGHTING REPLACEMENT	2,499.72	-	-	-	-	2,499.72
53	DISTRICT WIDE	0369	MAINTENANCE - VEHICLE	971.51	-	-	-	-	971.51
54	DISTRICT WIDE	2310	MINOR REPAIR & MAINTENANCE	10,420.37	-	-	-	-	10,420.37
55	DISTRICT WIDE	0321	PAINTING	5,733.89	-	-	-	-	5,733.89
56	DISTRICT WIDE	2368	PAVING	14,828.49	-	-	-	-	14,828.49
57	DISTRICT WIDE	8373	PE/RESTROOM/STORAGE	49,368.35	-	-	-	-	49,368.35
58	DISTRICT WIDE	2353	PORTABLE REPAIRS & RELOCATIONS	107,925.52	-	-	-	-	107,925.52
59	DISTRICT WIDE	0322	ROOFING	7,186.85	-	-	-	-	7,186.85
60	DISTRICT WIDE	1370	ROUTER & SWITCHES	2,338.50	-	-	-	-	2,338.50
61	DISTRICT WIDE	2395	SAFETY/ ADA	34,016.40	-	-	-	-	34,016.40
62	DISTRICT WIDE	6342	SCHOOL EQUIPMENT/REPAIR	9,198.90	-	-	-	-	9,198.90
63	DISTRICT WIDE	5340	SIDEWALK/HANDRAILS/FENCE	148.15	-	-	-	-	148.15
64	DISTRICT WIDE	2316	SITE IMPROVEMENT & DRAINAGE	1,631.20	-	-	-	-	1,631.20
65	DISTRICT WIDE	3313	SUPERINTENDENT REORGANIZATION PLAN - FACILITIES	5,468.89	-	-	-	-	5,468.89
66	FUND BALANCE - UNAPPROPRIATED		CAPITAL IMPROV. TAX CONSTR. FY '15 - FUND 3715	2,437.16	-	-	-	-	2,437.16
67	FUND BALANCE - UNAPPROPRIATED		CAPITAL IMPROV. TAX CONSTR. FY '14 - FUND 3714	12,321.86	-	-	-	-	12,321.86
68	FUND BALANCE - UNAPPROPRIATED		CAPITAL IMPROV. TAX CONSTR. FY '13 - FUND 3713	1.12	-	-	-	-	1.12
69	FUND BALANCE - UNAPPROPRIATED		CAPITAL IMPROV. TAX CONSTR. FY '12 - FUND 3712	1.77	-	-	-	-	1.77
70	FUND BALANCE - UNAPPROPRIATED		CAPITAL OUTLAY & DEBT SERVICE - FUND 3610	11,917.54	-	-	-	-	11,917.54
71	FUND BALANCE - UNAPPROPRIATED		COPS - SERIES 2003 - FUND 3923	2,468.74	-	-	-	-	2,468.74
72	FUND BALANCE - UNAPPROPRIATED		COPS - SERIES 2006 - FUND 3924	51,077.78	-	-	-	-	51,077.78
73	FUND BALANCE - UNAPPROPRIATED		COPS - SERIES 2007 - FUND 3925	70,750.63	-	-	-	-	70,750.63
74	FUND BALANCE - UNAPPROPRIATED		LOCAL CAPITAL IMPROVEMENT FUND - FUND 3940	458.26	-	-	-	-	458.26
75	FUND BALANCE - UNAPPROPRIATED		OTHER CAPITAL - HURRICANE IVAN - FUND 3985	967.87	-	-	-	-	967.87
76	FUND BALANCE - UNAPPROPRIATED		OTHER CAPITAL - MISCELLANEOUS - FUND 3988	252.01	-	-	-	-	252.01
77	FUND BALANCE - UNAPPROPRIATED		REFUND & REVENUE BOND 2011 - FUND 3211	2,365.12	-	-	-	-	2,365.12

School District of Okaloosa County  
 Five Year Work Plan  
 Proposed Appropriations, including Carryovers as of August 11, 2015  
 For Fiscal Years 2015/2016 - 2019/2020  
 August 24, 2015

Line No.	Cost Center	Project Number	Project Description	Projected FY 15/16	Projected FY 16/17	Projected FY 17/18	Projected FY 18/19	Projected FY 19/20	Total
78	FWBHS	5313	FWBHS - HVAC PHASE 4 - P5/TO 9	623,386.40	-	-	-	-	623,386.40
79	FWBHS	5314	FWBHS - HVAC PHASE 4 - ODP - P5/TO 9	16,691.00	-	-	-	-	16,691.00
80	FWBHS	4317	FWBHS - HVAC PHASE 3 - P5/TO 2	322,952.23	-	-	-	-	322,952.23
81	FWBHS	4319	FWBHS - HVAC PHASE 3 - ODP - P5/TO 2	2.35	-	-	-	-	2.35
82	LAUREL HILL	2365	LAUREL HILL IPAD PROJECT	11,825.05	-	-	-	-	11,825.05
83	MIDDLE SCHOOL & HIGH SCHOOL	2393	BAND INSTRUMENT REPLACEMENT	27,698.61	-	-	-	-	27,698.61
84	MIDDLE SCHOOL & HIGH SCHOOL	4340	MIDDLE & HIGH SCHOOL MAINTENANCE	68,026.49	-	-	-	-	68,026.49
85	PLEW MIDDLE	2367	PLEW - FLOORING/SPRINKLER	2,072.85	-	-	-	-	2,072.85
86	PLEW MIDDLE	5329	PLEW - PLAYGROUND SHADE	16,507.70	-	-	-	-	16,507.70
87	RIVERSIDE ELEM	5319	CAPITAL IMPROVEMENTS	55,882.40	-	-	-	-	55,882.40
88	RUCKEL MIDDLE	3323	RUCKEL EAGLE RAM TENNIS COURT PHASE 2	67,500.78	-	-	-	-	67,500.78
89	RUCKEL MIDDLE	5330	RUCKEL - SIGN - SELF HELP	15,989.00	-	-	-	-	15,989.00
90	RUCKEL MIDDLE	5333	RUCKEL/SHOP - ODP - P5/TO10	31,114.93	-	-	-	-	31,114.93
91	RUCKEL MIDDLE	5332	RUCKEL/SHOP - RE ROOF - P5/T10	281,489.03	-	-	-	-	281,489.03
92	SCHOOL BOARD	2303	BOARD PROJECTS	307,627.68	-	-	-	-	307,627.68
93	SCHOOLS - VARIOUS	1369	ATHLETIC EQUIPMENT - BOARD	600.00	-	-	-	-	600.00
94	SCHOOLS - VARIOUS	3312	CAPITAL IMPROVEMENTS - BOARD	10,526.97	-	-	-	-	10,526.97
95	SCHOOLS - VARIOUS	2346	CLASSROOM RENOVATION - BOARD	4,729.00	-	-	-	-	4,729.00
96	SCHOOLS - VARIOUS	1391	COMPUTER LAB - BOARD	5,771.85	-	-	-	-	5,771.85
97	SCHOOLS - VARIOUS	1324	CONCRETE REPAIRS - BOARD	7,440.00	-	-	-	-	7,440.00
98	SCHOOLS - VARIOUS	2337	CUSTODIAL EQUIPMENT	5,166.09	-	-	-	-	5,166.09
99	SCHOOLS - VARIOUS	7351	DIGITAL CLASSROOM - COMPUTERS	4,733.85	-	-	-	-	4,733.85
100	SCHOOLS - VARIOUS	3319	DRAINAGE - BD	4,168.00	-	-	-	-	4,168.00
101	SCHOOLS - VARIOUS	6318	FENCE - BD	8,676.29	-	-	-	-	8,676.29
102	SCHOOLS - VARIOUS	1346	NETWORK EQUIPMENT - BOARD	2,276.63	-	-	-	-	2,276.63
103	SCHOOLS - VARIOUS	5306	PAVING - BD	7,500.00	-	-	-	-	7,500.00
104	SCHOOLS - VARIOUS	5034	PLAYGROUND IMPROVMENT - INTERNAL	35,000.00	-	-	-	-	35,000.00
105	SCHOOLS - VARIOUS	4301	PROJECTORS - BOARD	836.00	-	-	-	-	836.00
106	SCHOOLS - VARIOUS	2364	SCHOOL EQUIPMENT - BOARD	2,250.89	-	-	-	-	2,250.89
107	SCHOOLS - VARIOUS	5302	SCHOOL SIGN - BOARD	16,423.00	-	-	-	-	16,423.00
108	SCHOOLS - VARIOUS	1321	SURVEILLANCE EQUIPMENT - BOARD	36,775.96	-	-	-	-	36,775.96
109	SCHOOLS - VARIOUS	4315	TECHNOLOGY & SEAT MGT LEASE	616,970.28	-	-	-	-	616,970.28
110	SCHOOLS - VARIOUS	1345	TECHNOLOGY EQUIP - BOARD	4,316.01	-	-	-	-	4,316.01
111	SCHOOLS - VARIOUS	2334	TRACK PROJECT - BD	24,230.00	-	-	-	-	24,230.00
112	SHOAL RIVER MIDDLE	5320	CAPITAL IMPROVEMENTS	118,327.12	-	-	-	-	118,327.12
<b>113</b>	<b>Subtotal - Current Funded Projects</b>			<b>3,713,342.29</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,713,342.29</b>
<b>114</b>	<b>Total - Proposed Projects Funded From All Sources</b>			<b>\$ 27,721,624.29</b>	<b>\$ 25,302,601.00</b>	<b>\$ 26,602,915.00</b>	<b>\$ 27,971,617.00</b>	<b>\$ 27,079,121.00</b>	<b>\$ 134,677,878.29</b>

**SCHOOL DISTRICT OF OKALOOSA COUNTY**



**SECTION III**

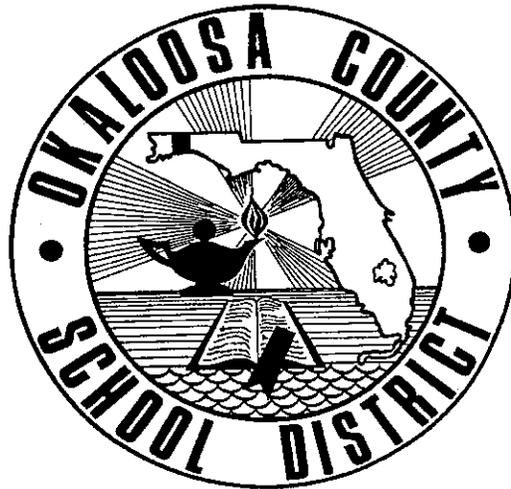
**SOURCE OF FUNDING MATRIX**

**NEW REVENUE**

School District of Okaloosa County  
Sources of Funding Matrix - Capital Projects Funds - New Revenue  
Fiscal Year 2015-2016  
August 24, 2015

New Projects:				Fund 3610	Fund 3426	Fund 3716	Fund 3940	
Line	Cost Center	Project	Project Description	CO & DS	PECO	Capital	Local Capital	Total
No.		Number			Maintenance	Improvement	Improvement	
					FY 16	Tax - FY 16	Fund	
1	DESTIN ELEMENTARY	5302	ELECTRIC SIGN - SELF HELP PROJECT	\$ -	\$ -	\$ -	\$ 6,980.00	\$ 6,980.00
2	DISTRICT WIDE	2333	CHILLER/BOILER SERVICE	-	-	40,000.00	-	40,000.00
3	DISTRICT WIDE	2337	CUSTODIAL EQUIPMENT	-	-	50,000.00	-	50,000.00
4	DISTRICT WIDE	0318	DOORS	-	-	150,000.00	-	150,000.00
5	DISTRICT WIDE	2336	EMERGENCY MAINTENANCE	-	-	75,000.00	-	75,000.00
6	DISTRICT WIDE	2329	EMS CONTROLS/WATER TREATMENT	-	60,000.00	140,000.00	-	200,000.00
7	DISTRICT WIDE	2313	ENVIRONMENTAL/IAQ/TEST & BALANCE	-	50,000.00	50,000.00	-	100,000.00
8	DISTRICT WIDE	0319	HVAC REPLACEMENT	-	-	25,000.00	-	25,000.00
9	DISTRICT WIDE	7343	INTERCOM UPGRADE	-	-	87,249.00	-	87,249.00
10	DISTRICT WIDE	2310	MINOR REPAIR AND MAINTENANCE	-	-	110,000.00	-	110,000.00
11	DISTRICT WIDE	8389	NATURAL DISASTER	-	-	114,466.66	-	114,466.66
12	DISTRICT WIDE	0321	PAINTING	-	-	50,000.00	-	50,000.00
13	DISTRICT WIDE	2368	PAVING	-	25,000.00	45,000.00	-	70,000.00
14	DISTRICT WIDE	8373	PE/RESTROOM/STORAGE	-	-	200,000.00	-	200,000.00
15	DISTRICT WIDE	2353	PORTABLE REPAIRS & RELOCATION	-	-	137,619.00	-	137,619.00
16	DISTRICT WIDE	8342	PROJECT CONTINGENCY	5,671.00	-	794,329.00	-	800,000.00
17	DISTRICT WIDE	0322	ROOFING	100,000.00	-	-	-	100,000.00
18	DISTRICT WIDE	2395	SAFETY/ADA	-	65,000.00	35,000.00	-	100,000.00
19	DISTRICT WIDE	2316	SITE IMPROVEMENT & DRAINAGE	-	50,000.00	50,000.00	-	100,000.00
20	EDGE ELEMENTARY	5362	REPLACEMENT FIRE SPRINKLER HEADS	-	-	18,000.00	-	18,000.00
21	FLO ROSA ELEMENTARY	5361	REPLACEMENT TELEPHONE SYSTEM	-	-	64,334.34	-	64,334.34
22	FORT WALTON BEACH HIGH SCHOOL	5363	HVAC REPLACEMENT - PHASE 5	-	401,954.00	598,046.00	-	1,000,000.00
23	HIGH SCHOOLS AND MIDDLE SCHOOLS	5366	LIGHTNING SAFETY EQUIPMENT	-	-	63,904.00	-	63,904.00
24	NICEVILLE HS	5367	WINDOWS	-	-	80,000.00	-	80,000.00
25	RUCKEL MIDDLE	3323	EAGLE RAM TENNIS COURT PHASE II - SELF HELP PROJECT	-	-	-	6,950.00	6,950.00
26	SCHOOL BOARD	2303	BOARD PROJECTS	-	-	375,000.00	-	375,000.00
27	SCHOOLS - VARIOUS	2393	BAND INSTRUMENT REPLACEMENT	-	-	50,000.00	-	50,000.00
28	TRANSFER TO DEBT SERVICE - COPS 2003 REFUNDING & COPS 2012		DEBT SERVICE PAYMENTS	-	-	1,405,793.00	-	1,405,793.00
29	TRANSFER TO DEBT SERVICE - COPS 2006 PAYMENT & FEES		DEBT SERVICE PAYMENTS	-	-	2,723,625.00	-	2,723,625.00
30	TRANSFER TO DEBT SERVICE - COPS 2007 PAYMENT & FEES		DEBT SERVICE PAYMENTS	-	-	3,699,015.00	-	3,699,015.00
31	TRANSFER TO GENERAL FUND FOR DISTRICT WIDE TECHNOLOGY		SEAT MANAGEMENT LEASE	-	-	6,500,000.00	-	6,500,000.00
32	TRANSFER TO GENERAL FUND SCHOOL MAINTENANCE		MAINTENANCE EXPENDITURES	-	-	5,505,346.00	-	5,505,346.00
33	<b>Total - New Projects - Revenue Source</b>			<b>\$ 105,671.00</b>	<b>\$ 651,954.00</b>	<b>\$ 23,236,727.00</b>	<b>\$ 13,930.00</b>	<b>\$ 24,008,282.00</b>

# **SCHOOL DISTRICT OF OKALOOSA COUNTY**



## **SECTION IV**

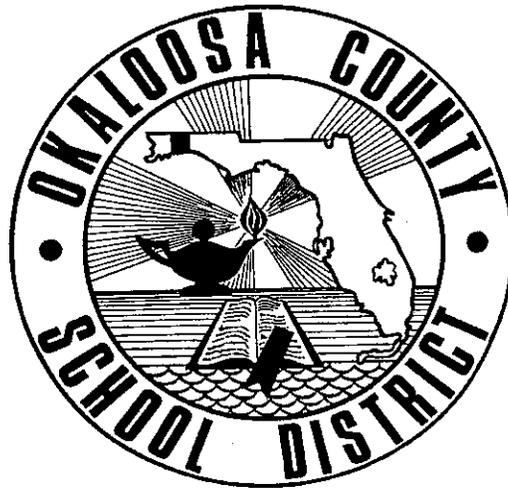
### **SOURCE OF FUNDING MATRIX**

#### **EXISTING REVENUE**

School District of Okaloosa County  
Sources of Funding Matrix - Capital Projects Funds - Existing Revenue  
Carryover Balances As of August 11, 2015  
Fiscal Year 2015-2016  
August 24, 2015

Line No.	Cost Center	Fund/Project Number	Project Description	Fund 3211 2011 Refunding & Revenue Bond Construction	Fund 3425 PECO Maintenance FY 2014-2015	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 3715 Capital Improvement Tax FY 2014-2015	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 2015-2016
<b>Currently Funded Projects:</b>																	
1	BAKER SCHOOL	4302	BAKER SCHOOL - SCHOOL SIGN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000.00	\$ -	\$ -	\$ 24,000.00
2	BAKER SCHOOL	4308	BAKER-REPLACE SEWER PLANT - P5/TO1	-	-	-	-	-	-	-	-	-	-	152,546.46	-	-	152,546.46
3	BAKER SCHOOL	4309	BAKER - SEWER PLANT - F & G - P5/TO 1	-	-	-	-	-	188.00	-	-	-	-	-	-	-	188.00
4	BAY AREA OFFICE	5328	VIMEO OPTION - BD	-	-	-	-	-	357.76	-	-	-	-	-	-	-	357.76
5	CHOCTAW HIGH	5323	CHOCTAW - STADIUM FENCE - DONATION	-	-	-	-	-	-	-	-	-	-	91.08	-	-	91.08
6	CHOCTAW HIGH	5307	CHOCTAW - WINDOWS REPLACED	-	-	-	-	-	10,215.05	18,108.10	-	-	-	-	-	31,399.85	59,723.00
7	CRESTVIEW HIGH	5308	BASEBALL FIELD LIGHTS	-	-	-	-	-	-	6.23	-	-	-	-	-	-	6.23
8	CRESTVIEW HIGH	5327	ODP - P5/TO # 8	-	-	-	-	-	5,821.59	-	-	-	-	-	-	-	5,821.59
9	CRESTVIEW HIGH	5325	ROOF - P5/TO #8	-	-	-	-	-	-	150,000.99	-	-	-	-	-	-	150,000.99
10	DISTRICT WIDE	2333	CHILLER/BOILER SERVICE	-	1,047.29	-	-	-	10,719.43	903.54	-	-	-	-	-	-	12,670.26
11	DISTRICT WIDE	0318	DOORS	-	-	-	-	3,313.22	12.00	3,445.00	-	-	-	-	-	-	6,770.22
12	DISTRICT WIDE	2336	EMERGENCY MAINTENANCE	-	-	-	-	-	2,200.23	-	-	-	-	-	-	-	2,200.23
13	DISTRICT WIDE	2329	EMS CONTROLS/WATER TREATMENT	-	-	-	-	-	3,674.49	5,042.10	-	-	-	-	-	-	8,716.59
14	DISTRICT WIDE	2313	ENVIRONMENTAL /IAQ/T&B	-	-	-	-	-	15,000.00	-	-	-	-	-	-	-	15,000.00
15	DISTRICT WIDE	7342	FIRE ALARM UPGRADE	-	-	-	-	-	2,741.51	-	-	-	-	-	-	-	2,741.51
16	DISTRICT WIDE	0319	HVAC REPLACEMENT	-	17,631.27	-	-	-	27,190.02	55,446.04	-	-	-	-	-	-	100,267.33
17	DISTRICT WIDE	0320	LIGHTING REPLACEMENT	-	-	-	-	-	2,499.72	-	-	-	-	-	-	-	2,499.72
18	DISTRICT WIDE	0369	MAINTENANCE - VEHICLE	-	-	-	-	-	-	-	-	-	-	-	971.51	-	971.51
19	DISTRICT WIDE	2310	MINOR REPAIR & MAINTENANCE	-	8,858.00	-	-	-	1,561.98	-	-	-	-	-	0.39	-	10,420.37
20	DISTRICT WIDE	0321	PAINTING	-	-	-	-	-	600.00	5,133.89	-	-	-	-	-	-	5,733.89
21	DISTRICT WIDE	2368	PAVING	-	13,897.35	-	-	-	931.14	-	-	-	-	-	-	-	14,828.49
22	DISTRICT WIDE	8373	PE/RESTROOM/STORAGE	-	6,044.13	-	-	-	-	43,324.22	-	-	-	-	-	-	49,368.35
23	DISTRICT WIDE	2363	PORTABLE REPAIRS & RELOCATIONS	-	-	-	3,035.40	-	26,433.10	39,106.56	-	-	-	-	14,810.00	24,540.46	107,925.52
24	DISTRICT WIDE	0322	ROOFING	-	-	857.00	-	-	999.85	5,330.00	-	-	-	-	-	-	7,186.85
25	DISTRICT WIDE	1370	ROUTER & SWITCHES	-	-	-	-	-	2,338.50	-	-	-	-	-	-	-	2,338.50
26	DISTRICT WIDE	2395	SAFETY/ ADA	-	15,981.85	-	-	-	11,205.93	6,828.62	-	-	-	-	-	-	34,016.40
27	DISTRICT WIDE	6342	SCHOOL EQUIPMENT/REPAIR	-	-	-	-	-	4,307.00	4,891.90	-	-	-	-	-	-	9,198.90
28	DISTRICT WIDE	5340	SIDEWALK/HANDRAILS/FENCE	-	-	-	-	-	148.15	-	-	-	-	-	-	-	148.15
29	DISTRICT WIDE	2316	SITE IMPROVEMENT & DRAINAGE	-	1,631.20	-	-	-	-	-	-	-	-	-	-	-	1,631.20
30	DISTRICT WIDE	3313	SUPERINTENDENT REORGANIZATION PLAN - FACILITIES	-	-	-	1,166.25	-	4,302.64	-	-	-	-	-	-	-	5,468.89
31	FUND BALANCE - UNAPPROPRIATED		CAPITAL IMPROV. TAX CONSTR. FY '15 - FUND 3715	-	-	-	-	-	-	2,437.16	-	-	-	-	-	-	2,437.16
32	FUND BALANCE - UNAPPROPRIATED		CAPITAL IMPROV. TAX CONSTR. FY '14 - FUND 3714	-	-	-	-	-	12,321.86	-	-	-	-	-	-	-	12,321.86
33	FUND BALANCE - UNAPPROPRIATED		CAPITAL IMPROV. TAX CONSTR. FY '13 - FUND 3713	-	-	-	-	1.12	-	-	-	-	-	-	-	-	1.12
34	FUND BALANCE - UNAPPROPRIATED		CAPITAL IMPROV. TAX CONSTR. FY '12 - FUND 3712	-	-	-	1.77	-	-	-	-	-	-	-	-	-	1.77
35	FUND BALANCE - UNAPPROPRIATED		CAPITAL OUTLAY & DEBT SERVICE - FUND 3810	-	-	11,917.54	-	-	-	-	-	-	-	-	-	-	11,917.54
36	FUND BALANCE - UNAPPROPRIATED		COPS - SERIES 2003 - FUND 3923	-	-	-	-	-	-	-	2,468.74	-	-	-	-	-	2,468.74
37	FUND BALANCE - UNAPPROPRIATED		COPS - SERIES 2006 - FUND 3924	-	-	-	-	-	-	-	-	51,077.78	-	-	-	-	51,077.78
38	FUND BALANCE - UNAPPROPRIATED		COPS - SERIES 2007 - FUND 3925	-	-	-	-	-	-	-	-	-	70,750.63	-	-	-	70,750.63
39	FUND BALANCE - UNAPPROPRIATED		LOCAL CAPITAL IMPROVEMENT FUND - FUND 3940	-	-	-	-	-	-	-	-	-	-	458.26	-	-	458.26
40	FUND BALANCE - UNAPPROPRIATED		OTHER CAPITAL - HURRICANE IVAN - FUND 3985	-	-	-	-	-	-	-	-	-	-	-	967.87	-	967.87
41	FUND BALANCE - UNAPPROPRIATED		OTHER CAPITAL - MISCELLANEOUS - FUND 3988	-	-	-	-	-	-	-	-	-	-	-	-	252.01	252.01
42	FUND BALANCE - UNAPPROPRIATED		REFUND & REVENUE BOND 2011 - FUND 3211	2,365.12	-	-	-	-	-	-	-	-	-	-	-	-	2,365.12
43	FWBHS	5313	FWBHS - HVAC PHASE 4 - P5/TO 9	-	9,966.06	-	-	-	-	613,420.34	-	-	-	-	-	-	623,386.40
44	FWBHS	5314	FWBHS - HVAC PHASE 4 - ODP - P5/TO 9	-	-	-	-	-	-	16,691.00	-	-	-	-	-	-	16,691.00
45	FWBHS	4317	FWBHS - HVAC PHASE 3 - P5/TO 2	-	-	-	-	-	322,952.23	-	-	-	-	-	-	-	322,952.23
46	FWBHS	4319	FWBHS - HVAC PHASE 3 - ODP - P5/TO 2	-	-	-	-	-	2.35	-	-	-	-	-	-	-	2.35
47	LAUREL HILL	2365	LAUREL HILL IPAD PROJECT	-	-	-	-	-	11,825.05	-	-	-	-	-	-	-	11,825.05
48	MIDDLE SCHOOL & HIGH SCHOOL	2393	BAND INSTRUMENT REPLACEMENT	-	-	-	-	-	3,513.00	24,185.61	-	-	-	-	-	-	27,698.61
49	MIDDLE SCHOOL & HIGH SCHOOL	4340	MIDDLE & HIGH SCHOOL MAINTENANCE	-	-	-	-	-	68,026.49	-	-	-	-	-	-	-	68,026.49
50	PLEW MIDDLE	2367	PLEW - FLOORING/SPRINKLER	-	-	-	-	-	-	-	-	-	-	2,072.85	-	-	2,072.85
51	PLEW MIDDLE	5329	PLEW - PLAYGROUND SHADE	-	-	-	-	-	-	16,507.70	-	-	-	-	-	-	16,507.70
52	RIVERSIDE ELEM	5319	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	55,882.40	-	-	-	-	-	-	55,882.40
53	RUCKEL MIDDLE	3323	RUCKEL EAGLE RAM TENNIS COURT PHASE 2	-	-	-	-	-	-	-	-	-	-	67,500.78	-	-	67,500.78
54	RUCKEL MIDDLE	5330	RUCKEL - SIGN - SELF HELP	-	-	-	-	-	-	15,989.00	-	-	-	-	-	-	15,989.00
55	RUCKEL MIDDLE	5333	RUCKEL/SHOP - ODP - P5/TO10	-	-	-	-	-	25,252.50	5,862.43	-	-	-	-	-	-	31,114.93
56	RUCKEL MIDDLE	5332	RUCKEL/SHOP - RE ROOF - P5/T10	58,449.45	-	-	-	-	-	70,882.53	-	-	-	-	152,157.05	-	281,489.03
57	SCHOOL BOARD	2303	BOARD PROJECTS	-	-	-	-	-	3,385.39	304,242.29	-	-	-	-	-	-	307,627.68
58	SCHOOLS - VARIOUS	1369	ATHLETIC EQUIPMENT - BOARD	-	-	-	-	-	600.00	-	-	-	-	-	-	-	600.00
59	SCHOOLS - VARIOUS	3312	CAPITAL IMPROVEMENTS - BOARD	-	-	-	-	-	5,629.97	4,897.00	-	-	-	-	-	-	10,526.97
60	SCHOOLS - VARIOUS	2345	CLASSROOM RENOVATION - BOARD	-	-	-	-	-	4,729.00	-	-	-	-	-	-	-	4,729.00
61	SCHOOLS - VARIOUS	1391	COMPUTER LAB - BOARD	-	-	-	-	-	3,627.10	2,144.75	-	-	-	-	-	-	5,771.85
62	SCHOOLS - VARIOUS	1324	CONCRETE REPAIRS - BOARD	-	-	-	-	-	-	7,440.00	-	-	-	-	-	-	7,440.00
63	SCHOOLS - VARIOUS	2337	CUSTODIAL EQUIPMENT	-	-	-	-	-	-	5,166.09	-	-	-	-	-	-	5,166.09
64	SCHOOLS - VARIOUS	7351	DIGITAL CLASSROOM - COMPUTERS	-	-	-	-	-	4,733.85	-	-	-	-	-	-	-	4,733.85
65	SCHOOLS - VARIOUS	3319	DRAINAGE - BD	-	-	-	-	-	4,168.00	-	-	-	-	-	-	-	4,168.00
66	SCHOOLS - VARIOUS	6318	FENCE - BD	-	-	-	-	-	676.29	8,000.00	-	-	-	-	-	-	8,676.29
67	SCHOOLS - VARIOUS	1346	NETWORK EQUIPMENT - BOARD	-	-	-	-	-	2,276.63	-	-	-	-	-	-	-	2,276.63
68	SCHOOLS - VARIOUS	5305	PAVING - BD	-	-	-	-	-	-	7,500.00	-	-	-	-	-	-	7,500.00
69	SCHOOLS - VARIOUS	5034	PLAYGROUND IMPROVMENT - INTERNAL	-	-	-	-	-	-	-	-	-	-	35,000.00	-	-	35,000.00
70	SCHOOLS - VARIOUS	4301	PROJECTORS - BOARD	-	-	-	-	-	836.00	-	-	-	-	-	-	-	836.00
71	SCHOOLS - VARIOUS	2364	SCHOOL EQUIPMENT - BOARD	-	-	-	-	-	2,250.89	-	-	-	-	-	-	-	2,250.89
72	SCHOOLS - VARIOUS	5302	SCHOOL SIGN - BOARD	-	-	-	-	-	6,423.00	10,000.00	-	-	-	-	-	-	16,423.00
73	SCHOOLS - VARIOUS	1321	SURVEILLANCE EQUIPMENT - BOARD	-	-	-	-	-	23,000.00	13,775.96	-	-	-	-	-	-	36,775.96
74	SCHOOLS - VARIOUS	4315	TECHNOLOGY & SEAT MGT LEASE	-	-	-	-	-	-	616,970.28	-	-	-	-	-	-	616,970.28
75	SCHOOLS - VARIOUS	1345	TECHNOLOGY EQUIP - BOARD	-	-	-	-	-	4,316.01	-	-	-	-	-	-	-	4,316.01
76	SCHOOLS - VARIOUS	2334	TRACK PROJECT - BD	-	-	-	-	-	-	10,000.00	-	-	-	14,230.00	-	-	24,230.

# **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 24, 2015**

Statutory Requirement	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

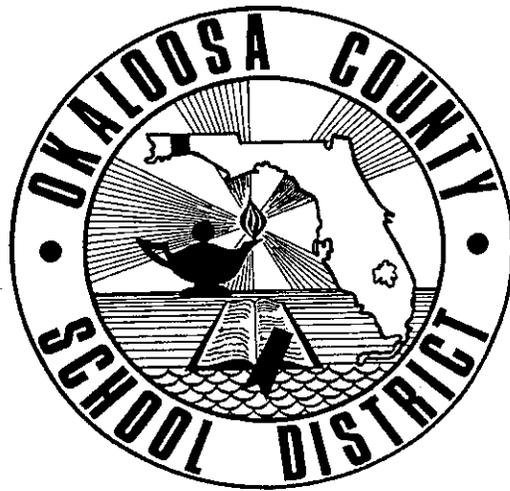
2-MIL-New Construction & Remodeling must be surveyed recommended.

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.