

# **SCHOOL DISTRICT OF OKALOOSA COUNTY**



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

**FISCAL YEAR 2018-2019**

**PRESENTED TO THE SCHOOL BOARD**

**AUGUST 27, 2018**

# SCHOOL DISTRICT OF OKALOOSA COUNTY

## PROPOSED CAPITAL OUTLAY BUDGET & FIVE YEAR WORK PLAN

Fiscal Year 2018-2019

Presented to School Board  
August 27, 2018

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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 2018/2019 - 2022/2023**  
**August 27, 2018**

| <b>Estimated Revenue:</b>   | <b>Projected<br/>FY 18/19</b> | <b>Projected<br/>FY 19/20</b> | <b>Projected<br/>FY 20/21</b> | <b>Projected<br/>FY 21/22</b> | <b>Projected<br/>FY 22/23</b> | <b>Total</b>             |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|--------------------------|
| <b>Estimated State: (Dependent on Legislative Action)</b>                                 |                               |                               |                               |                               |                               |                          |
| Capital Outlay & Debt Service   | \$ 907,321.47                 | \$ 907,321.47                 | \$ 907,321.47                 | \$ 907,321.47                 | \$ 907,321.47                 | \$ 4,536,607.35          |
| Public Education Capital Outlay - New Construction  | -                             | 214,755.00                    | 760,409.00                    | 953,199.00                    | -                             | 1,928,363.00             |
| Public Education Capital Outlay - Maintenance   | 631,495.00                    | 631,495.00                    | 631,495.00                    | 631,495.00                    | 631,495.00                    | 3,157,475.00             |
| <b>Subtotal - Estimated State</b>   | <b>1,538,816.47</b>           | <b>1,753,571.47</b>           | <b>2,299,225.47</b>           | <b>2,492,015.47</b>           | <b>1,538,816.47</b>           | <b>9,622,445.35</b>      |
| <b>Estimated Local: (Dependent on Millage Levy &amp; Taxable Property Value)</b>          |                               |                               |                               |                               |                               |                          |
| District Local Capital Improvement Tax  | 27,041,477.00                 | 27,827,478.00                 | 28,662,302.00                 | 29,522,171.00                 | 29,522,171.00                 | 142,575,599.00           |
| <b>Subtotal - Estimated Local</b>   | <b>27,041,477.00</b>          | <b>27,827,478.00</b>          | <b>28,862,302.00</b>          | <b>29,522,171.00</b>          | <b>29,522,171.00</b>          | <b>142,575,599.00</b>    |
| <b>Total - Estimated New Revenue Only</b>   | <b>28,580,293.47</b>          | <b>29,581,049.47</b>          | <b>30,961,527.47</b>          | <b>32,014,186.47</b>          | <b>31,060,987.47</b>          | <b>152,198,044.35</b>    |
| <b>Beginning Fund Balance:</b>  |                               |                               |                               |                               |                               |                          |
| Fund Balance - Unappropriated   | 771,337.95                    | -                             | -                             | -                             | -                             | 771,337.95               |
| Reserve for Encumbrances  | 1,513,294.95                  | -                             | -                             | -                             | -                             | 1,513,294.95             |
| Reserve for Project Carryovers  | 7,318,217.34                  | -                             | -                             | -                             | -                             | 7,318,217.34             |
| <b>Subtotal - Beginning Fund Balance</b>  | <b>9,602,850.24</b>           | <b>-</b>                      | <b>-</b>                      | <b>-</b>                      | <b>-</b>                      | <b>9,602,850.24</b>      |
| <b>Total - Estimated State, Local, Other Financing Sources and Beginning Fund Balance</b> | <b>\$ 38,183,143.71</b>       | <b>\$ 29,581,049.47</b>       | <b>\$ 30,961,527.47</b>       | <b>\$ 32,014,186.47</b>       | <b>\$ 31,060,987.47</b>       | <b>\$ 181,800,894.59</b> |
| <b>Total Appropriations: (See attached - Detail - Proposed Project List)</b>              | <b>\$ 38,183,143.71</b>       | <b>\$ 29,581,049.47</b>       | <b>\$ 30,961,527.47</b>       | <b>\$ 32,014,186.47</b>       | <b>\$ 31,060,987.47</b>       | <b>\$ 161,800,894.59</b> |

**Assumptions:**

- (1) FY 2018-2019 PECO Revenue and out years is based on DOE estimations as of August 15, 2018.
- (2) District Local Capital Improvement Tax Revenue (Property Tax) FY 2018-2019 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 2018-2019 Capital Outlay & Debt Service revenue is based DOE 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 15, 2018  
 For Fiscal Years 2018/2019 - 2022/2023  
 August 27, 2018

| Line No.   | Cost Center  | Project Number | Project Description                                | Projected FY 18/19      | Projected FY 19/20      | Projected FY 20/21      | Projected FY 21/22      | Projected FY 22/23      | Total                    |
|------------|--|----------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| 82         | DISTRICT WIDE  | 2313           | DISTRICT WIDE - ENVIRONMENTAL/IAQ/T&B              | 68,901.23               | -                       | -                       | -                       | -                       | 68,901.23                |
| 83         | DISTRICT WIDE  | 7342           | DISTRICT WIDE - FIRE ALARM UPGRADE                 | 1,562.31                | -                       | -                       | -                       | -                       | 1,562.31                 |
| 84         | DISTRICT WIDE  | 0319           | DISTRICT WIDE - HVAC REPLACEMENT                   | 66,634.83               | -                       | -                       | -                       | -                       | 66,634.83                |
| 85         | DISTRICT WIDE  | 0369           | DISTRICT WIDE - MAINTENANCE - VEHICLES             | 8,190.07                | -                       | -                       | -                       | -                       | 8,190.07                 |
| 86         | DISTRICT WIDE  | 2310           | DISTRICT WIDE - MINOR REPAIR & MAINTENANCE         | 29,175.54               | -                       | -                       | -                       | -                       | 29,175.54                |
| 87         | DISTRICT WIDE  | 8389           | DISTRICT WIDE - NATURAL DISASTER                   | 241,966.66              | -                       | -                       | -                       | -                       | 241,966.66               |
| 88         | DISTRICT WIDE  | 0321           | DISTRICT WIDE - PAINTING                           | 93,016.96               | -                       | -                       | -                       | -                       | 93,016.96                |
| 89         | DISTRICT WIDE  | 2368           | DISTRICT WIDE - PAVING                             | 45,217.99               | -                       | -                       | -                       | -                       | 45,217.99                |
| 90         | DISTRICT WIDE  | 8373           | DISTRICT WIDE - PE/RESTROOM/STORAGE                | 120,821.33              | -                       | -                       | -                       | -                       | 120,821.33               |
| 91         | DISTRICT WIDE  | 2360           | DISTRICT WIDE - PORTABLE CANOPIES                  | 18,552.67               | -                       | -                       | -                       | -                       | 18,552.67                |
| 92         | DISTRICT WIDE  | 2353           | DISTRICT WIDE - PORTABLE REPAIRS & RELOCATIONS     | 84,763.17               | -                       | -                       | -                       | -                       | 84,763.17                |
| 93         | DISTRICT WIDE  | 5342           | DISTRICT WIDE - PRESSBOX/BLEACHERS IX              | 108,000.00              | -                       | -                       | -                       | -                       | 108,000.00               |
| 94         | DISTRICT WIDE  | 8342           | DISTRICT WIDE - PROJ CONTINGENCY                   | 393,786.07              | -                       | -                       | -                       | -                       | 393,786.07               |
| 95         | DISTRICT WIDE  | 5343           | DISTRICT WIDE - RAMP REPLACEMENT                   | 92,104.45               | -                       | -                       | -                       | -                       | 92,104.45                |
| 96         | DISTRICT WIDE  | 8343           | DISTRICT WIDE - REPLACE DISTRICT OWNED PORTABLE    | 408,008.97              | -                       | -                       | -                       | -                       | 408,008.97               |
| 97         | DISTRICT WIDE  | 0322           | DISTRICT WIDE - ROOFING                            | 45,194.75               | -                       | -                       | -                       | -                       | 45,194.75                |
| 98         | DISTRICT WIDE  | 1370           | DISTRICT WIDE - ROUTER & SWITCHES                  | 2,338.50                | -                       | -                       | -                       | -                       | 2,338.50                 |
| 99         | DISTRICT WIDE  | 2395           | DISTRICT WIDE - SAFETY/ ADA                        | 104,069.92              | -                       | -                       | -                       | -                       | 104,069.92               |
| 100        | DISTRICT WIDE  | 6342           | DISTRICT WIDE - SCHOOL EQUIPMENT/REPAIR            | 57,066.90               | -                       | -                       | -                       | -                       | 57,066.90                |
| 101        | DISTRICT WIDE  | 5340           | DISTRICT WIDE - SIDEWALK/HANDRAILS/FENCE           | 25,148.15               | -                       | -                       | -                       | -                       | 25,148.15                |
| 102        | DISTRICT WIDE  | 4325           | DISTRICT WIDE - STADIUM REPAIRS                    | 31,027.00               | -                       | -                       | -                       | -                       | 31,027.00                |
| 103        | DISTRICT WIDE  | 4315           | DISTRICT WIDE - TECHNOLOGY & SEAT MGT LEASE        | 3,968,910.35            | -                       | -                       | -                       | -                       | 3,968,910.35             |
| 104        | EDWINS ELEM  | 2392           | EDWINS - REPLACE SEWER LINE                        | 9,248.00                | -                       | -                       | -                       | -                       | 9,248.00                 |
| 105        | EGLIN ELEM   | 2351           | EGLIN ELEM - ROOF - ODP - P5/TO20                  | 28,668.03               | -                       | -                       | -                       | -                       | 28,668.03                |
| 106        | EGLIN ELEM   | 2349           | EGLIN ELEM - ROOF REPLACE BLD 3 - P5TO20           | 47,949.63               | -                       | -                       | -                       | -                       | 47,949.63                |
| 107        | FUND BALANCE - UNAPPROPRIATED                            |                | CAPITAL IMPROV. TAX CONSTR. FY '15 - FUND 3715     | 2,997.13                | -                       | -                       | -                       | -                       | 2,997.13                 |
| 108        | FUND BALANCE - UNAPPROPRIATED                            |                | CAPITAL IMPROV. TAX CONSTR. FY '16 - FUND 3716     | 24,044.36               | -                       | -                       | -                       | -                       | 24,044.36                |
| 109        | FUND BALANCE - UNAPPROPRIATED                            |                | CAPITAL IMPROV. TAX CONSTR. FY '17 - FUND 3717     | 3,046.82                | -                       | -                       | -                       | -                       | 3,046.82                 |
| 110        | FUND BALANCE - UNAPPROPRIATED                            |                | CAPITAL IMPROV. TAX CONSTR. FY '18 - FUND 3718     | 36,758.04               | -                       | -                       | -                       | -                       | 36,758.04                |
| 111        | FUND BALANCE - UNAPPROPRIATED                            |                | CAPITAL OUTLAY & DEBT SERVICE - FUND 3610          | 562,807.21              | -                       | -                       | -                       | -                       | 562,807.21               |
| 112        | FUND BALANCE - UNAPPROPRIATED                            |                | LOCAL CAPITAL IMPROVEMENT FUND - FUND 3940         | 38,228.07               | -                       | -                       | -                       | -                       | 38,228.07                |
| 113        | FUND BALANCE - UNAPPROPRIATED                            |                | OTHER CAPITAL - HURRICANE IVAN - FUND 3985         | 52,053.00               | -                       | -                       | -                       | -                       | 52,053.00                |
| 114        | FUND BALANCE - UNAPPROPRIATED                            |                | REFUND & REVENUE BOND 2011 - FUND 3211             | 2,397.27                | -                       | -                       | -                       | -                       | 2,397.27                 |
| 115        | FWBHS  | 5346           | FWBHS - CHILLER PLANT REPLACEMENT                  | 6,366.00                | -                       | -                       | -                       | -                       | 6,366.00                 |
| 116        | FWBHS  | 2363           | FWBHS - HVAC REPLACEMENT - ODP - PHASE 6 - P5/TO14 | 558.00                  | -                       | -                       | -                       | -                       | 558.00                   |
| 117        | FWBHS  | 2362           | FWBHS - HVAC REPLACEMENT - PHASE 6 - P5/TO14       | 4,477.12                | -                       | -                       | -                       | -                       | 4,477.12                 |
| 118        | FWBHS  | 5384           | FWBHS - ROOF REPLACEMENT - ODP - P5/TO18           | 14,011.07               | -                       | -                       | -                       | -                       | 14,011.07                |
| 119        | FWBHS  | 5347           | FWBHS - ROOF REPLACEMENT - P5/TO18                 | 184,572.14              | -                       | -                       | -                       | -                       | 184,572.14               |
| 120        | FWBHS  | 2354           | FWBHS - STADIUM TURF REPLACEMENT                   | 56,041.42               | -                       | -                       | -                       | -                       | 56,041.42                |
| 121        | FWBHS  | 5382           | FWBHS - TRACK UPGRADE - SELFHELP                   | 96,132.00               | -                       | -                       | -                       | -                       | 96,132.00                |
| 122        | LAUREL HILL SCHOOL                                       | 2365           | LAUREL HILL IPAD PROJECT                           | 11,825.05               | -                       | -                       | -                       | -                       | 11,825.05                |
| 123        | MEIGS MS   | 5380           | MEIGS - ROOF - F&G - P5/TO17                       | 34.00                   | -                       | -                       | -                       | -                       | 34.00                    |
| 124        | MEIGS MS   | 5381           | MEIGS - ROOF - ODP - P5/TO17                       | 8,668.51                | -                       | -                       | -                       | -                       | 8,668.51                 |
| 125        | MEIGS MS   | 5349           | MEIGS - ROOF BAND - P5/TO17                        | 42,090.98               | -                       | -                       | -                       | -                       | 42,090.98                |
| 126        | MEIGS MS   | 5353           | MEIGS - STADIUM LIGHTS REPLACEMENT                 | 125,000.00              | -                       | -                       | -                       | -                       | 125,000.00               |
| 127        | NICEVILLE HIGH SCHOOL                                    | 2385           | NICEVILLE - RE-INSULATION PIPING & DUCTS - BD      | 79,047.00               | -                       | -                       | -                       | -                       | 79,047.00                |
| 128        | NICEVILLE HIGH SCHOOL                                    | 5396           | NICEVILLE - TRACK - SELF HELP                      | 10.00                   | -                       | -                       | -                       | -                       | 10.00                    |
| 129        | NICEVILLE HIGH/ELLIOTT POINT                             | 2382           | NICEVILLE/ELLIOTT POINT - ODP - P5/TO 15           | 14,805.79               | -                       | -                       | -                       | -                       | 14,805.79                |
| 130        | NICEVILLE HIGH/ELLIOTT POINT                             | 2375           | NICEVILLE/ELLIOTT POINT - ROOF - P5/TO 15          | 14,226.57               | -                       | -                       | -                       | -                       | 14,226.57                |
| 131        | NORTHWOOD ELEM   | 5355           | NORTHWOOD - HVAC UNITS                             | 23,875.08               | -                       | -                       | -                       | -                       | 23,875.08                |
| 132        | OKALOOSA TECHNICAL COLLEGE                               | 0387           | R & R - FIBER OPTIC CABLE UPGRADE                  | 136,909.11              | -                       | -                       | -                       | -                       | 136,909.11               |
| 133        | OKALOOSA TECHNICAL COLLEGE                               | 5391           | OTC/EDWINS - RE-ROOF - P5TO13                      | 1,674.76                | -                       | -                       | -                       | -                       | 1,674.76                 |
| 134        | OKALOOSA TECHNICAL COLLEGE                               | 5392           | OTC/EDWINS - ROOF - ODP - P5TO13                   | 3,533.54                | -                       | -                       | -                       | -                       | 3,533.54                 |
| 135        | PLEW ELEM  | 2367           | PLEW - FLOORING/SPRINKLER                          | 2,072.85                | -                       | -                       | -                       | -                       | 2,072.85                 |
| 136        | PLEW ELEM  | 5329           | PLEW - PLAYGROUND SHADE - SELF HELP                | 34.56                   | -                       | -                       | -                       | -                       | 34.56                    |
| 137        | PLEW ELEM  | 2383           | PLEW - FRONT OFFICE SELF HELP - P5/TO 16           | 242.65                  | -                       | -                       | -                       | -                       | 242.65                   |
| 138        | RICHBOURG SCHOOL   | 5375           | RICHBOURG - 3 CLASSROOM/ROOF - P5/TO21             | 578,654.74              | -                       | -                       | -                       | -                       | 578,654.74               |
| 139        | RICHBOURG SCHOOL   | 5376           | RICHBOURG - 3 CLASSROOM/ROOF - ODP - P5TO21        | 20,462.00               | -                       | -                       | -                       | -                       | 20,462.00                |
| 140        | RICHBOURG SCHOOL   | 5377           | RICHBOURG - F&G - P5 TO21                          | 59.50                   | -                       | -                       | -                       | -                       | 59.50                    |
| 141        | RUCKEL MIDDLE  | 3323           | RUCKEL EAGLE RAM TENNIS CT PH2                     | 2,484.20                | -                       | -                       | -                       | -                       | 2,484.20                 |
| 142        | SCHOOL BOARD   | 2393           | BAND INSTRUMENT REPLACEMENT                        | 56,441.38               | -                       | -                       | -                       | -                       | 56,441.38                |
| 143        | SCHOOL BOARD   | 2303           | BOARD PROJECTS                                     | 266,300.68              | -                       | -                       | -                       | -                       | 266,300.68               |
| 144        | SCHOOLS - VARIOUS  | 3312           | CAPITAL IMPROVEMENTS - BD                          | 14,464.64               | -                       | -                       | -                       | -                       | 14,464.64                |
| 145        | SCHOOLS - VARIOUS  | 1340           | CARPET - BD  | 9,010.36                | -                       | -                       | -                       | -                       | 9,010.36                 |
| 146        | SCHOOLS - VARIOUS  | 7351           | DIGITAL CLASSROOM - COMPUTERS                      | 4,733.85                | -                       | -                       | -                       | -                       | 4,733.85                 |
| 147        | SCHOOLS - VARIOUS  | 2347           | FLOORING - BD                                      | 27,268.97               | -                       | -                       | -                       | -                       | 27,268.97                |
| 148        | SCHOOLS - VARIOUS  | 1362           | FURNITURE - BD                                     | 30,024.47               | -                       | -                       | -                       | -                       | 30,024.47                |
| 149        | SCHOOLS - VARIOUS  | 1346           | NETWORK EQUIPMENT - BD                             | 30,468.67               | -                       | -                       | -                       | -                       | 30,468.67                |
| 150        | SCHOOLS - VARIOUS  | 7370           | PAINTING - BD                                      | 300.00                  | -                       | -                       | -                       | -                       | 300.00                   |
| 151        | SCHOOLS - VARIOUS  | 5034           | PLAYGROUND IMPROVMENT - INTERNAL                   | 3,293.43                | -                       | -                       | -                       | -                       | 3,293.43                 |
| 152        | SCHOOLS - VARIOUS  | 4301           | PROJECTORS - BD                                    | 350.00                  | -                       | -                       | -                       | -                       | 350.00                   |
| 153        | SCHOOLS - VARIOUS  | 2364           | SCHOOL EQUIPMENT - BD                              | 6,240.06                | -                       | -                       | -                       | -                       | 6,240.06                 |
| 154        | SCHOOLS - VARIOUS  | 9309           | STAGE IMPROVEMENTS - BD                            | 22,244.00               | -                       | -                       | -                       | -                       | 22,244.00                |
| 155        | SCHOOLS - VARIOUS  | 1321           | SURVEILLANCE EQUIPMENT - BD                        | 20,531.04               | -                       | -                       | -                       | -                       | 20,531.04                |
| 156        | SCHOOLS - VARIOUS  | 1345           | TECHNOLOGY EQUIP - BD                              | 2,231.01                | -                       | -                       | -                       | -                       | 2,231.01                 |
| 157        | SOUTHSIDE CENTER   | 5356           | SOUTHSIDE - HVAC REPLACED                          | 98,038.00               | -                       | -                       | -                       | -                       | 98,038.00                |
| 158        | TRANSPORTATION   | 5397           | TRANSPORTATION - REPL BUSES                        | 6,077.00                | -                       | -                       | -                       | -                       | 6,077.00                 |
| 159        | TRANSPORTATION - NORTH                                   | 5357           | TRANS - NORTH - CANOPY - MECH                      | 1,894.56                | -                       | -                       | -                       | -                       | 1,894.56                 |
| 160        | VALPARAISO/STEM  | 5359           | VALP/STEM - HVAC REPL - KG                         | 91,485.00               | -                       | -                       | -                       | -                       | 91,485.00                |
| <b>161</b> | <b>Subtotal - Current Funded Projects</b>                |                |  | <b>9,602,850.24</b>     | <b>-</b>                | <b>-</b>                | <b>-</b>                | <b>-</b>                | <b>9,602,850.24</b>      |
| <b>162</b> | <b>Total - Proposed Projects Funded From All Sources</b> |                |  | <b>\$ 38,183,143.71</b> | <b>\$ 29,581,049.47</b> | <b>\$ 30,961,527.47</b> | <b>\$ 32,014,186.47</b> | <b>\$ 31,060,987.47</b> | <b>\$ 161,800,894.59</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 2018-2019  
August 27, 2018

| New Projects: |   |         |   |  | Fund 3610  | Fund 3429            | Fund 3719            |                         |                         |
|---------------|---|---------|---|--|------------|----------------------|----------------------|-------------------------|-------------------------|
| Line          | Cost Center   | Project | Project                                     |  | CO & DS    | PECO                 | Capital              | Total                   |                         |
| No.           |   | Number  | Description                                 |  |            | Maintenance          | Improvement          |                         |                         |
|               |   |         |   |  |            | FY 19                | Tax - FY 19          |                         |                         |
| 1             | BAKER SCHOOL  |         | ATHLETIC FIELD LIGHT REPLACEMENT - SOFTBALL |  | \$ -       | \$ -                 | \$ 150,000.00        | \$ 150,000.00           |                         |
| 2             | BAKER SCHOOL  |         | ROUTER RELOCATION                           |  | -          | -                    | 16,000.00            | 16,000.00               |                         |
| 3             | BLUEWATER ELEM  |         | BOILER REPLACEMENT                          |  | -          | -                    | 150,000.00           | 150,000.00              |                         |
| 4             | BOB SIKES ELEMENTARY                                  |         | HVAC CONTROLS UPGRADE                       |  | -          | -                    | 59,000.00            | 59,000.00               |                         |
| 5             | COURIER SERVICE                                       |         | (2) COURIER VANS                            |  | -          | -                    | 60,000.00            | 60,000.00               |                         |
| 6             | CRESTVIEW HIGH  |         | ATHLETIC FIELD LIGHT REPLACEMENT - SOFTBALL |  | -          | -                    | 150,000.00           | 150,000.00              |                         |
| 7             | CRESTVIEW HIGH  |         | LIGHT CONTROL BOARD REPLACEMENT             |  | -          | -                    | 15,000.00            | 15,000.00               |                         |
| 8             | DESTIN MIDDLE   |         | GUTTER REPLACEMENT                          |  | -          | -                    | 15,000.00            | 15,000.00               |                         |
| 9             | DISTRICT WIDE   | 5341    | ADA PLAYGROUNDS                             |  | -          | -                    | 175,000.00           | 175,000.00              |                         |
| 10            | DISTRICT WIDE   | 2333    | CHILLER/BOILER SERVICE                      |  | -          | -                    | 150,000.00           | 150,000.00              |                         |
| 11            | DISTRICT WIDE   | 2337    | CUSTODIAL EQUIPMENT                         |  | -          | -                    | 50,000.00            | 50,000.00               |                         |
| 12            | DISTRICT WIDE   | 0318    | DOORS                                       |  | -          | -                    | 300,000.00           | 300,000.00              |                         |
| 13            | DISTRICT WIDE   | 2336    | EMERGENCY MAINTENANCE                       |  | -          | -                    | 100,000.00           | 100,000.00              |                         |
| 14            | DISTRICT WIDE   | 2329    | EMS CONTROLS/WATER TREATMENT                |  | -          | 40,000.00            | 140,000.00           | 180,000.00              |                         |
| 15            | DISTRICT WIDE   | 2313    | ENVIRONMENTAL/IAQ/TEST & BALANCE            |  | -          | 50,000.00            | 50,000.00            | 100,000.00              |                         |
| 16            | DISTRICT WIDE   | 0319    | HVAC REPLACEMENT                            |  | -          | -                    | 195,000.00           | 195,000.00              |                         |
| 17            | DISTRICT WIDE   | 0320    | LIGHTING REPLACEMENT                        |  | -          | -                    | 100,000.00           | 100,000.00              |                         |
| 18            | DISTRICT WIDE   | 2310    | MINOR REPAIR AND MAINTENANCE                |  | -          | -                    | 200,000.00           | 200,000.00              |                         |
| 19            | DISTRICT WIDE   | 2368    | PAVING                                      |  | -          | -                    | 50,000.00            | 50,000.00               |                         |
| 20            | DISTRICT WIDE   | 8373    | PE/RESTROOM/STORAGE                         |  | -          | -                    | 180,000.00           | 180,000.00              |                         |
| 21            | DISTRICT WIDE   | 2360    | PORTABLE CANOPIES                           |  | -          | -                    | 25,000.00            | 25,000.00               |                         |
| 22            | DISTRICT WIDE   | 2353    | PORTABLE REPAIRS & RELOCATIONS              |  | -          | -                    | 180,000.00           | 180,000.00              |                         |
| 23            | DISTRICT WIDE   | 8342    | PROJECT CONTINGENCY                         |  | -          | -                    | 1,071,635.47         | 1,071,635.47            |                         |
| 24            | DISTRICT WIDE   | 5343    | RAMP REPLACEMENTS                           |  | -          | -                    | 100,000.00           | 100,000.00              |                         |
| 25            | DISTRICT WIDE   | 0322    | ROOFING REPAIRS                             |  | -          | -                    | 250,000.00           | 250,000.00              |                         |
| 26            | DISTRICT WIDE   | 2395    | SAFETY/ADA                                  |  | -          | 87,500.00            | 87,500.00            | 175,000.00              |                         |
| 27            | DISTRICT WIDE   | 2316    | SITE IMPROVEMENT & DRAINAGE                 |  | -          | -                    | 200,000.00           | 200,000.00              |                         |
| 28            | EDGE ELEM   |         | RE-DIRECT FLOW OF TRAFFIC                   |  | -          | -                    | 100,000.00           | 100,000.00              |                         |
| 29            | EDGE ELEM   |         | ROOF REPLACEMENT - TPM PROJECT              |  | 532,321.47 | 453,995.00           | 163,683.53           | 1,150,000.00            |                         |
| 30            | FLOROSA ELEM  |         | CAR/RIDER LANE/DRAINAGE REDESIGN PHASE 1    |  | -          | -                    | 75,000.00            | 75,000.00               |                         |
| 31            | FORT WALTON BEACH HIGH SCHOOL                         |         | ATHLETIC FIELD LIGHT REPLACEMENT - SOFTBALL |  | -          | -                    | 150,000.00           | 150,000.00              |                         |
| 32            | HIGH SCHOOLS - STADIUM REPAIRS                        | 4325    | STADIUM/GYM/BLEACHERS REPAIR                |  | -          | -                    | 125,000.00           | 125,000.00              |                         |
| 33            | MAINTENANCE DEPARTMENT                                | 0369    | 3 TRUCKS/MAINTENANCE EQUIPMENT              |  | -          | -                    | 290,000.00           | 290,000.00              |                         |
| 34            | MARY ESTHER ELEM                                      |         | BOILER REPLACEMENT                          |  | -          | -                    | 130,000.00           | 130,000.00              |                         |
| 35            | MIDDLE AND HIGH SCHOOLS                               | 2393    | BAND INSTRUMENT REPLACEMENT                 |  | -          | -                    | 50,000.00            | 50,000.00               |                         |
| 36            | MIS   |         | LIVE STREAM CONNECTIVITITES                 |  | -          | -                    | 100,000.00           | 100,000.00              |                         |
| 37            | NICEVILLE HIGH  |         | BOILER REPLACEMENT                          |  | -          | -                    | 125,000.00           | 125,000.00              |                         |
| 38            | NICEVILLE HIGH  |         | HVAC CONTROLS UPGRADE                       |  | -          | -                    | 44,000.00            | 44,000.00               |                         |
| 39            | PRYOR MIDDLE  |         | FLOORING IN GYM - REFINISHING               |  | -          | -                    | 15,000.00            | 15,000.00               |                         |
| 40            | SCHOOL BOARD  | 2303    | BOARD PROJECTS                              |  | -          | -                    | 375,000.00           | 375,000.00              |                         |
| 41            | SCHOOLS - VARIOUS                                     |         | FENCING/ELECTRONIC GATES                    |  | -          | -                    | 723,000.00           | 723,000.00              |                         |
| 42            | SCHOOLS - VARIOUS                                     |         | SECURITY UPGRADES - TPM PROJECTS            |  | -          | -                    | 723,000.00           | 723,000.00              |                         |
| 43            | SHOAL RIVER MIDDLE                                    |         | WATER WELL REPLACEMENT                      |  | -          | -                    | 25,000.00            | 25,000.00               |                         |
| 44            | STUDENT SERVICES                                      |         | VEHICLE - ATTENDANCE OFFICER                |  | -          | -                    | 20,000.00            | 20,000.00               |                         |
| 45            | TRANSFER TO DEBT SERVICE - COPS 2012 PAYMENT & FEES   |         | DEBT SERVICE PAYMENTS                       |  | -          | -                    | 1,402,274.00         | 1,402,274.00            |                         |
| 46            | TRANSFER TO DEBT SERVICE - COPS 2016 PAYMENT & FEES   |         | DEBT SERVICE PAYMENTS                       |  | -          | -                    | 6,051,038.00         | 6,051,038.00            |                         |
| 47            | TRANSFER TO GENERAL FUND FOR DISTRICT WIDE TECHNOLOGY |         | SEAT MANAGEMENT LEASE                       |  | -          | -                    | 6,500,000.00         | 6,500,000.00            |                         |
| 48            | TRANSFER TO GENERAL FUND SCHOOL MAINTENANCE           |         | MAINTENANCE EXPENDITURES                    |  | -          | -                    | 5,505,346.00         | 5,505,346.00            |                         |
| 49            | VALPARAISO  |         | ROOF REPLACEMENT - TPM PROJECT              |  | 375,000.00 | -                    | -                    | 375,000.00              |                         |
| 50            | WALKER ELEM   |         | BOILER REPLACEMENT                          |  | -          | -                    | 130,000.00           | 130,000.00              |                         |
| 51            | <b>Total - New Projects - Revenue Source</b>          |         |   |  |            | <b>\$ 907,321.47</b> | <b>\$ 631,495.00</b> | <b>\$ 27,041,477.00</b> | <b>\$ 28,580,293.47</b> |

# **SCHOOL DISTRICT OF OKALOOSA COUNTY**



## **SECTION IV**

### **SOURCE OF FUNDING MATRIX**

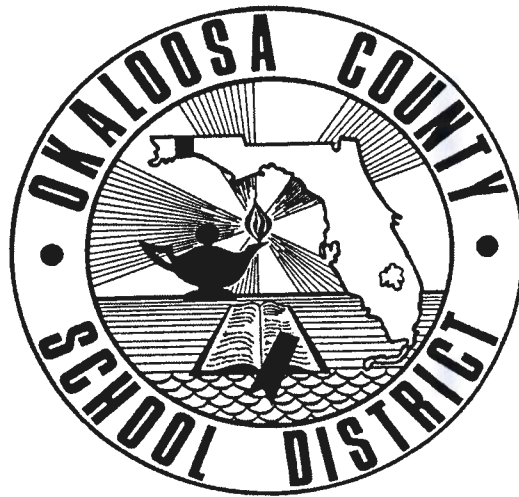
#### **EXISTING REVENUE**



School District of Okaloosa County  
Sources of Funding Matrix - Capital Projects Funds - Existing Revenue  
Carryover Balances As of August 15, 2018  
Fiscal Year 2018-2019  
August 27, 2018

| Line No. | Cost Center                    | Fund/Project Number | Project Description                         | Fund 3211<br>2011 Refunding<br>& Revenue Bond<br>Construction | Fund 3427<br>PECO<br>Maintenance<br>FY 2016- 2017 | Fund 3428<br>PECO<br>Maintenance<br>FY 2017- 2018 | Fund 3610<br>CO & DS | Fund 3715<br>Capital<br>Improvement Tax<br>FY 2014-2015 | Fund 3716<br>Capital<br>Improvement Tax<br>FY 2015-2016 | Fund 3717<br>Capital<br>Improvement Tax<br>FY 2016-2017 | Fund 3718<br>Capital<br>Improvement Tax<br>FY 2017-2018 | Fund 3940<br>Local Capital<br>Improvement<br>Fund | Fund 3985<br>Other Capital<br>Hurricane Ivan<br>Fund | Total<br>All Funds<br>FY 2017-2018 |
|----------|--------------------------------|---------------------|---|---|---|---|----------------------|---|---|---|---|---|--|------------------------------------|
| 71       | NORTHWOOD ELEM                 | 5355                | NORTHWOOD - HVAC UNITS                      | -   | -   | -   | -                    | -   | -   | -   | 23,875.08   | -   | -  | 23,875.08                          |
| 72       | OKALOOSA TECHNICAL COLLEGE     | 0387                | R & R - FIBER OPTIC CABLE UPGRADE           | -   | -   | -   | -                    | 136,909.11  | -   | -   | -   | -   | -  | 136,909.11                         |
| 73       | OKALOOSA TECHNICAL COLLEGE     | 5391                | OTC/EDWINS - RE-ROOF - P5TO13               | -   | -   | -   | -                    | -   | -   | -   | -   | 1,674.76  | -  | 1,674.76                           |
| 74       | OKALOOSA TECHNICAL COLLEGE     | 5392                | OTC/EDWINS - ROOF - ODP - P5TO13            | -   | -   | -   | -                    | 503.04  | 3,030.50  | -   | -   | -   | -  | 3,533.54                           |
| 75       | PLEW ELEM                      | 2367                | PLEW - FLOORING/SPRINKLER                   | -   | -   | -   | -                    | -   | -   | -   | -   | 2,072.85  | -  | 2,072.85                           |
| 76       | PLEW ELEM                      | 5329                | PLEW - PLAYGROUND SHADE - SELF HELP         | -   | -   | -   | -                    | -   | -   | -   | -   | 34.56   | -  | 34.56                              |
| 77       | PLEW ELEM                      | 2383                | PLEW - FRONT OFFICE SELF HELP - P5/TO 16    | -   | -   | -   | -                    | -   | 242.65  | -   | -   | -   | -  | 242.65                             |
| 78       | RICHBOURG SCHOOL               | 5375                | RICHBOURG - 3 CLASSROOM/ROOF - P5/TO21      | -   | -   | -   | -                    | -   | -   | 389,850.03  | 81,164.71   | 107,640.00  | -  | 578,654.74                         |
| 79       | RICHBOURG SCHOOL               | 5376                | RICHBOURG - 3 CLASSROOM/ROOF - ODP - P5TO21 | -   | -   | -   | 20,462.00            | -   | -   | -   | -   | -   | -  | 20,462.00                          |
| 80       | RICHBOURG SCHOOL               | 5377                | RICHBOURG - F&G - P5 TO21                   | -   | -   | -   | -                    | 59.50   | -   | -   | -   | -   | -  | 59.50                              |
| 81       | RUCKEL MIDDLE                  | 3323                | RUCKEL EAGLE RAM TENNIS CT PH2              | -   | -   | -   | -                    | -   | -   | -   | -   | 2,484.20  | -  | 2,484.20                           |
| 82       | SCHOOL BOARD                   | 2393                | BAND INSTRUMENT REPLACEMENT                 | -   | -   | -   | -                    | 9,063.90  | 3,003.39  | 27,745.08   | 16,629.01   | -   | -  | 56,441.38                          |
| 83       | SCHOOL BOARD                   | 2303                | BOARD PROJECTS                              | -   | -   | -   | -                    | 642.71  | 5,121.39  | 4,945.17  | 255,591.41  | -   | -  | 266,300.68                         |
| 84       | SCHOOLS - VARIOUS              | 3312                | CAPITAL IMPROVEMENTS - BD                   | -   | -   | -   | -                    | 2,544.39  | 3,489.53  | 8,430.72  | -   | -   | -  | 14,464.64                          |
| 85       | SCHOOLS - VARIOUS              | 1340                | CARPET - BD                                 | -   | -   | -   | -                    | -   | -   | 9,010.36  | -   | -   | -  | 9,010.36                           |
| 86       | SCHOOLS - VARIOUS              | 7351                | DIGITAL CLASSROOM - COMPUTERS               | -   | -   | -   | -                    | -   | 4,733.85  | -   | -   | -   | -  | 4,733.85                           |
| 87       | SCHOOLS - VARIOUS              | 2347                | FLOORING - BD                               | -   | -   | -   | -                    | -   | -   | 27,268.97   | -   | -   | -  | 27,268.97                          |
| 88       | SCHOOLS - VARIOUS              | 1362                | FURNITURE - BD                              | -   | -   | -   | -                    | -   | -   | 5,178.59  | 24,845.88   | -   | -  | 30,024.47                          |
| 89       | SCHOOLS - VARIOUS              | 1346                | NETWORK EQUIPMENT - BD                      | -   | -   | -   | -                    | -   | -   | -   | 30,468.67   | -   | -  | 30,468.67                          |
| 90       | SCHOOLS - VARIOUS              | 7370                | PAINTING - BD                               | -   | -   | -   | -                    | -   | -   | 300.00  | -   | -   | -  | 300.00                             |
| 91       | SCHOOLS - VARIOUS              | 5034                | PLAYGROUND IMPROVMENT - INTERNAL            | -   | -   | -   | -                    | -   | -   | -   | -   | 3,293.43  | -  | 3,293.43                           |
| 92       | SCHOOLS - VARIOUS              | 4301                | PROJECTORS - BD                             | -   | -   | -   | -                    | -   | 350.00  | -   | -   | -   | -  | 350.00                             |
| 93       | SCHOOLS - VARIOUS              | 2364                | SCHOOL EQUIPMENT - BD                       | -   | -   | -   | -                    | -   | 917.03  | 5,323.03  | -   | -   | -  | 6,240.06                           |
| 94       | SCHOOLS - VARIOUS              | 9309                | STAGE IMPROVEMENTS - BD                     | -   | -   | -   | -                    | -   | -   | -   | 22,244.00   | -   | -  | 22,244.00                          |
| 95       | SCHOOLS - VARIOUS              | 1321                | SURVEILLANCE EQUIPMENT - BD                 | -   | -   | -   | -                    | -   | -   | -   | 20,531.04   | -   | -  | 20,531.04                          |
| 96       | SCHOOLS - VARIOUS              | 1345                | TECHNOLOGY EQUIP - BD                       | -   | -   | -   | -                    | -   | 2,231.01  | -   | -   | -   | -  | 2,231.01                           |
| 97       | SOUTHSIDE CENTER               | 5356                | SOUTHSIDE - HVAC REPLCD                     | -   | -   | -   | -                    | -   | -   | -   | 98,038.00   | -   | -  | 98,038.00                          |
| 98       | TRANSPORTATION                 | 5397                | TRANSPORTATION - REPL BUSES                 | -   | -   | -   | -                    | -   | -   | -   | 6,077.00  | -   | -  | 6,077.00                           |
| 99       | TRANSPORTATION - NORTH         | 5357                | TRANS - NORTH - CANOPY - MECH               | -   | -   | -   | -                    | -   | -   | -   | 1,894.56  | -   | -  | 1,894.56                           |
| 100      | VALPARAISO/STEM                | 5359                | VALP/STEM - HVAC REPL - KG                  | -   | -   | 88,000.00   | -                    | -   | -   | -   | 3,485.00  | -   | -  | 91,485.00                          |
| 101      | <b>Total By Revenue Source</b> |                     |   | \$ 2,397.27   | \$ 1,675.00                                       | \$ 286,598.05                                     | \$ 824,847.61        | \$ 622,073.80   | \$ 1,501,250.41   | \$ 1,980,240.26   | \$ 3,844,512.05   | \$ 487,202.79                                     | \$ 52,053.00   | \$ 9,602,850.24                    |

# 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 27, 2018**

| Statutory Requirement                                  | PECO        | PECO                | C O & DS | COBI   | Property Tax | COPS   | 1011.14 | LCIF | Classrooms |     | Classrooms<br>For<br>Kids |
|--|-------------|---------------------|----------|--------|--------------|--------|---------|------|------------|-----|---------------------------|
|  | Maintenance | New<br>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<br>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 6/19/96)

\$only after all "unmet needs" are satisfied

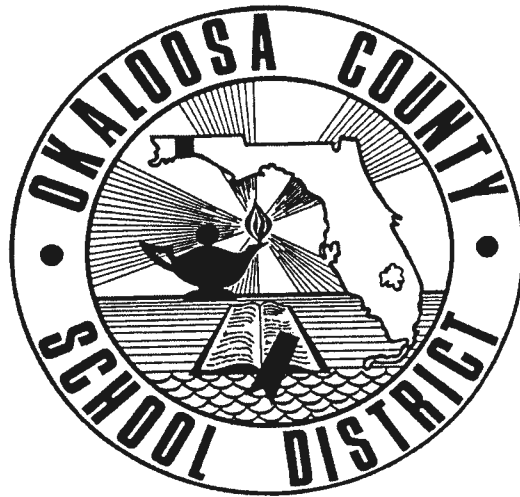
2-MIL-New Construction & Remodeling must be surveyed recommended.

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.